



Village of Winnetka

Village Council Regular Meeting & Study Session

August 5, 2025 at 7:00 PM
Village Hall
510 Green Bay Road

AGENDA

1. **Call to Order**
2. **Pledge of Allegiance**
3. **Quorum**
 - a. August 12, 2025 Study Session - Cancelled
 - b. August 19, 2025 Regular Meeting
4. **Public Comments**
5. **Reports**
6. **Presentation**
 - a. 2024 Historic Preservation Awards
 - b. Annual Comprehensive Financial Report (ACFR)
7. **Establishment of Consent Agenda**
8. **Approval of Consent Agenda**
 - a. Approval of Village Council Minutes
 - i. July 8, 2025 Study Session & Special Meeting
 - b. Approval of Warrant List Dated July 11, 2025 - July 31, 2025
 - c. Ordinance No. M-11-2025: Designating 615 Elm Street as a Landmark (Introduction/Adoption)
 - d. Resolution No. R-55-2025: Approving an Intergovernmental Agreement with the Illinois Department of Transportation for Routine Maintenance of State Routes (Adoption)
9. **Ordinances and Resolutions**
 - a. Ordinance No. M-10-2025: Granting Variations from the Winnetka Zoning Ordinance to Allow Work Beyond Ordinary Repair and Maintenance to a Residence, and Construction of an Addition and Attached Garage Within the R-5 Single Family Residential District - 826 Humboldt Avenue (Introduction/Adoption)

NOTICE

Village Council meetings are video recorded. All agenda materials are available at villageofwinnetka.org (Governance > Agendas & Minutes); the Reference Desk at the Winnetka Library; or in the Manager's Office at Village Hall (2nd floor). The Village of Winnetka, in compliance with the Americans with Disabilities Act, requests that all persons with disabilities who require certain accommodations to allow them to observe and/or participate in this meeting or have questions about the accessibility of the meeting or facilities, contact the Village ADA Coordinator, 510 Green Bay Road, Winnetka, Illinois 60093, 847-716-3543; T.D.D. 847-501-6041.

10. Discussion

- a. Lead Service Line Replacement Program Policy/Funding

11. Old Business

12. New Business

13. Appointments

14. Closed Session

15. Adjournment



Village of WINNETKA, IL

Agenda Item Executive Summary

TITLE: 2024 Historic Preservation Awards

PRESENTER: Scott Mangum

AGENDA DATE: August 5, 2025

CONSENT: No

ITEM TYPE: Presentation

ITEM HISTORY:

None.

EXECUTIVE SUMMARY:

INTRODUCTION

At the August 5, 2025, Village Council meeting, the Historic Preservation Commission will present the 2024 Preservation Awards winner to one property owner and its architects. Each year, the Historic Preservation Commission accepts nominations for the annual Preservation Awards program. The Preservation Awards program seeks to honor those construction projects in the Village that help preserve the history and character of the community. There are three award categories: restoration, rehabilitation, and new construction. Residential, commercial, and institutional properties are eligible to be nominated for an award. Nominations may be submitted by any individual; however, they do require the consent of the property owner. To be eligible, the project must have been on the exterior and completed within the past five years.

This year, the Commission is pleased to present the following property with an award for their project:

1180 Oakley Avenue (Rehabilitation)
Owners: Magdalena & Krzysztof Marzec
Architect: Jeffrey Heaney

RECOMMENDATION:

Presentation of the 2024 Historic Preservation Award.

ATTACHMENTS:

1. 2024 Preservation Awards PowerPoint Presentation (pdf)



VILLAGE OF WINNETKA

PRESERVATION AWARDS - 2024

Winnetka Historic Preservation Commission





AWARD CATEGORIES

2

- **Restoration**

- *"The project restores the property to its original appearance using original plans and required research. The project may be a full-scale or partial restoration. An example of a partial restoration would include replacement of an asphalt shingle roof with original roof material, or the restoration of a porch to its original condition."*

- **Rehabilitation**

- *"The project is sympathetic to the building's original design. Original plans and research materials are not available, but the project upholds the spirit of the building's style, use of materials and finish. Room additions or garages represent examples of rehabilitation."*

- **New Construction**

- *"Emphasizes the project's compatibility with its neighborhood. In this respect, issues regarding style, massing, scale, color, trees and context to adjacent properties feature in consideration."*





1180 OAKLEY AVENUE

3

- Owner: **Magdalena & Krzysztof Marzec**
- Architect: **Jeffrey Heaney**
- Project Scope:
 - **Rehabilitation** included preservation of historic main block of home that involved repairing arched windows, installing French doors, repairing exterior trim features, and applying a uniform new exterior stucco.
 - Renovation followed withdrawn demolition permit application.
 - **Improvements** included a rear building addition to modernize home.



Top: Front façade before renovation;
Bottom: Front façade after project



Congratulations to the recipient!

4



Thank you for participating and contributing to the preservation of the historic character of Winnetka.





Village of WINNETKA, IL

Agenda Item Executive Summary

TITLE: Annual Comprehensive Financial Report (ACFR)

PRESENTER: Tim Sloth

AGENDA DATE: August 5, 2025

CONSENT: No

ITEM TYPE: Presentation

ITEM HISTORY:

The Village is required by the State of Illinois to have an audit of its financial statements by an independent auditor following the close of each fiscal year. The audit culminates with the production of the Annual Comprehensive Financial Report (ACFR). Ron Amen, partner from the Village's accounting firm of Lauterbach and Amen, will be present at the meeting to review the report and answer any questions.

EXECUTIVE SUMMARY:

The Annual Report is the Village's final accounting for the fiscal year ending December 31, 2024, and is summarized into four parts:

- **Transmittal Letter:** The purpose of the Transmittal Letter is to provide a broader and more subjective overview of factors impacting the community, supporting, but not reproducing, the information included in the Management's Discussion and Analysis addressed below.
- **Independent Auditor's Report:** This independent auditors report identifies the scope of the audit review and their opinion whether the municipality's financial data is fairly presented.
- **Management Discussion and Analysis (MD&A):** The purpose of the MD&A is to introduce users to basic financial statements with a narrative, introduction, overview and analysis of those statements. The MD&A is required supplemental information and as such may address only the specific technical topics identified by GAAP (Generally Accepted Accounting Principles).
- **Financial Statements:** This section includes both the Government-Wide and Fund Financial Statements and the accompanying notes. The overall financial position of the Village remains strong. The General Fund Balance currently totals \$28,939,037. Of this amount, \$10.84 million is assigned for near-term capital projects, leaving an unassigned fund balance of \$18,102,687 or 61.14% of budgeted expenditures and exceeding the 50% policy parameter. For 2024, the Village budgeted to drawdown fund balance by \$3,562,903 and ended the year with an \$851,566 drawdown for a positive budget variance of \$2,711,337.

The Village's 2023 Annual Comprehensive Financial Report was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers' Association. Staff has applied and anticipates winning this prestigious award for the 2024 ACFR report as well.

RECOMMENDATION:

Review the Annual Comprehensive Financial Report with the Village Auditor and Staff.

ATTACHMENTS:

1. 2024 Annual Comprehensive Financial Report



THE VILLAGE OF
Winnetka



2024

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Twelve Months Ending December 31, 2024



510 Green Bay Road, Winnetka, IL 60093
847-501-6000 | www.villageofwinnetka.org

VILLAGE OF WINNETKA, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR
ENDED DECEMBER 31, 2024

Prepared by:
Finance Department

VILLAGE OF WINNETKA, ILLINOIS

TABLE OF CONTENTS

PAGE

INTRODUCTORY SECTION

List of Principal Officials	1
Organizational Chart	2
Letter of Transmittal	3
GFOA Certificate of Achievement for Excellence in Financial Reporting	9

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT	12
-------------------------------------	--------------------

MANAGEMENT'S DISCUSSION AND ANALYSIS	16
---	--------------------

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements	
Statement of Net Position	27
Statement of Activities	29
Fund Financial Statements	
Balance Sheet - Governmental Funds	31
Reconciliation of Total Governmental Fund Balance to the	
Statement of Net Position - Governmental Activities	32
Statement of Revenues, Expenditures and Changes in	
Fund Balances - Governmental Funds	33
Reconciliation of the Statement of Revenues, Expenditures and Changes in	
Fund Balances to the Statement of Activities - Governmental Activities	34
Statement of Net Position - Proprietary Funds	35
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds	37
Statement of Cash Flows - Proprietary	39
Statement of Fiduciary Net Position	41
Statement of Changes in Fiduciary Net Position	42
Notes to the Financial Statements	43

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Employer Contributions - Last Ten Fiscal Years	
Illinois Municipal Retirement Fund	91
Police Pension Fund	92
Firefighters' Pension Fund	93
Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Fiscal Years	
Illinois Municipal Retirement Fund	94
Police Pension Fund	96
Firefighters' Pension Fund	98

TABLE OF CONTENTS

PAGE

FINANCIAL SECTION - Continued

REQUIRED SUPPLEMENTARY INFORMATION - Continued

Schedule of Investment Returns - Last Ten Fiscal Years	
Police Pension Fund	100
Firefighters' Pension Fund	101
Schedule of Changes in the Employer's Total OPEB Liability	
Retiree Benefit Plan	102
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
General Fund	104

OTHER SUPPLEMENTARY INFORMATION

General Fund - Schedule of Revenues - Budget and Actual	110
General Fund - Schedule of Expenditures - Budget and Actual	112
Schedule of Detailed Expenditures - Budget and Actual - General Fund	113
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Village Facilities - Capital Projects Fund	118
Nonmajor Governmental Funds - Combining Balance Sheet	119
Nonmajor Governmental Funds - Combining Statement of	
Revenues, Expenditures and Changes in Fund Balance	120
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Motor Fuel Tax - Special Revenue Fund	121
Foreign Fire Tax - Special Revenue Fund	122
Downtown Redevelopment - Capital Projects Fund	123
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual	
Electric - Enterprise Fund	124
Water - Enterprise Fund	125
Refuse - Enterprise Fund	126
Storm Sewer - Enterprise Fund	127
Sanitary Sewer - Enterprise Fund	128
Combining Statement of Net Position - Internal Service Funds	129
Combining Statement of Revenues, Expenses and	
Changes in Net Position - Internal Service Funds	131
Combining Statement of Cash Flows - Internal Service Funds	133
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual	
Information Technology - Internal Service Fund	135
Workers' Compensation Insurance - Internal Service Fund	136
Health Insurance - Internal Service Fund	137
Liability Insurance - Internal Service Fund	138
Fleet - Internal Service Fund	139

VILLAGE OF WINNETKA, ILLINOIS

TABLE OF CONTENTS

PAGE

FINANCIAL SECTION - Continued

OTHER SUPPLEMENTARY INFORMATION - Continued

Combining Statement of Fiduciary Net Position	<u>140</u>
Combining Statement of Changes in Fiduciary Net Position	<u>141</u>
Schedule of Changes in Fiduciary Net Position - Budget and Actual	
Police Pension Fund	<u>142</u>
Firefighters' Pension Fund	<u>143</u>
Consolidated Year-End Financial Report	<u>144</u>

STATISTICAL SECTION (Unaudited)

Net Position by Component - Last Ten Fiscal Years	<u>147</u>
Changes in Net Position - Last Ten Fiscal Years	<u>149</u>
Fund Balances of Governmental Funds - Last Ten Fiscal Years	<u>151</u>
Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years	<u>153</u>
Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years	<u>155</u>
Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years	<u>157</u>
Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago	<u>159</u>
Property Tax Levies and Collections - Last Ten Fiscal Years	<u>160</u>
Ratios of Outstanding Debt by Type - Last Ten Fiscal Years	<u>161</u>
Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years	<u>162</u>
Schedule of Direct and Overlapping Governmental Activities Bonded Debt	<u>163</u>
Legal Debt Margin	<u>164</u>
Demographic and Economic Statistics - Last Ten Fiscal Years	<u>165</u>
Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago	<u>166</u>
Full-Time Equivalent Village Government Employees by Function - Last Ten Fiscal Years	<u>167</u>
Operating Indicators by Function/Program - Last Ten Fiscal Years	<u>169</u>
Capital Asset Statistics by Function/Program - Last Ten Fiscal Years	<u>171</u>

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*

Schedule of Findings and Responses	<u>174</u>
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INTRODUCTORY SECTION

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

- List of Principal Officials
- Organizational Chart
- Letter of Transmittal from the Finance Director
- GFOA Certificate of Achievement for Excellence in Financial Reporting

VILLAGE OF WINNETKA, ILLINOIS

List of Principal Officials As of December 31, 2024

LEGISLATIVE

Christopher Rintz, Village President

Bridget Orsic, Trustee

Kim Handler, Trustee

Robert Dearborn, Trustee

Kirk Albinson, Trustee

Tina Dalman, Trustee

Rob Apatoff, Trustee

ADMINISTRATIVE

Robert M. Bahan, Village Manager

Kristin Kazenas, Deputy Village Manager

Timothy J. Sloth, CPA, Chief Finance Director

Tom Powers, Director of Public Works

Nick Narhi, Director of Water & Electric

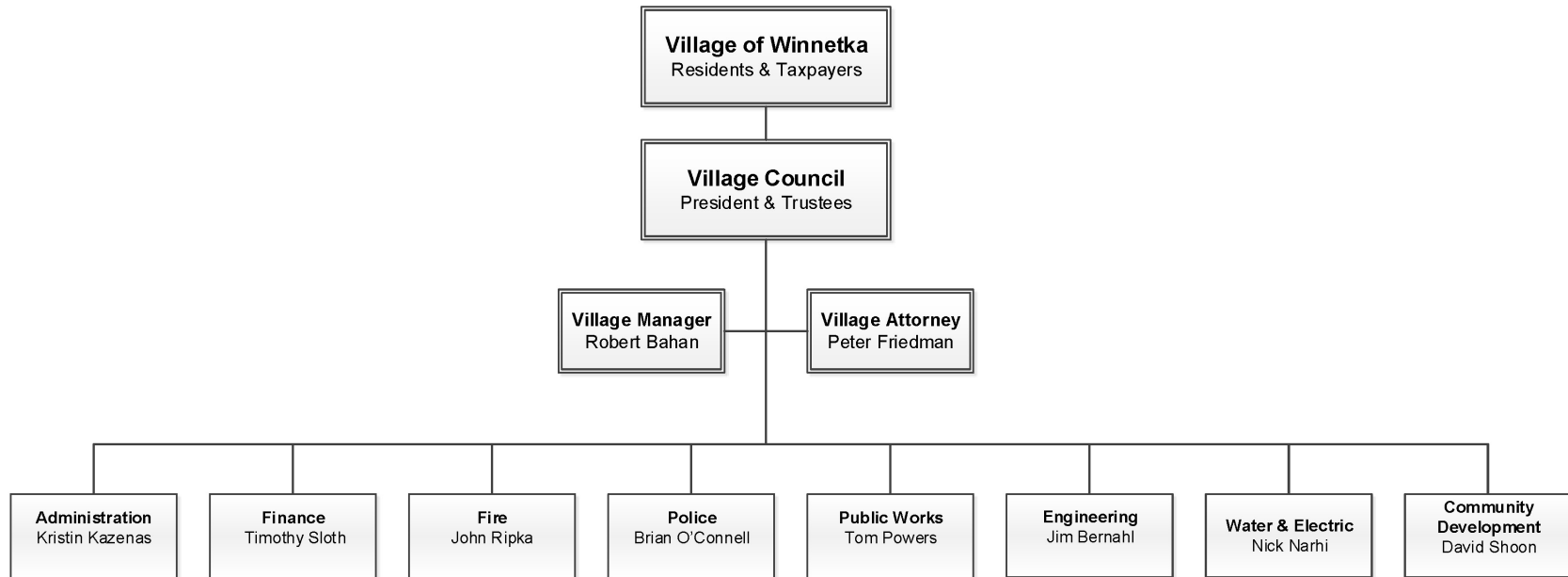
John Ripka, Fire Chief

Brian O'Connell, Chief of Police

David Schoon, Director of Community Development

James Bernahl, Director of Engineering

Village of Winnetka Government





July 25, 2025

Village President,
Members of the Village Council,
Village of Winnetka Residents, and
Village Manager

The Annual Comprehensive Financial Report (Annual Report) of the Village of Winnetka, Illinois for the fiscal year ended December 31, 2024, is hereby submitted, as required by State of Illinois Statutes. Responsibility for both the accuracy of the information and the completeness and fairness of the presentation, including disclosures, is that of the Village. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the Village. All disclosures necessary to enable the reader to gain an understanding of the Village's financial activities have been included.

Governmental Accounting Standards Board (GASB) Statement Number 34 requires the Village to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This transmittal letter is designed to complement the MD&A and should be read in conjunction with it. The MD&A immediately follows the independent auditors report.

The Reporting Entity and Its Services

The Village of Winnetka is located seventeen miles north of the City of Chicago on the west shore of Lake Michigan and is primarily a residential community. The Village was incorporated in 1869, prior to the adoption of the first State of Illinois Constitution, and thus enjoys Special Charter status with the State of Illinois. In 2005, the Village adopted Home-Rule status that provides additional legislative and revenue raising powers. To date, the Village has not utilized any of these new revenue raising powers.

The Village is approximately 3.9 square miles. According to the latest United States Census (2020), the population of the Village is 12,494 which is an increase of 557 people or 4.6% compared to the 2010 Census.

There are three commercial business districts within the Village, all located adjacent to three commuter rail stations. The Village is one of the most affluent in the Chicago area, having a median household income of over \$250,000. The Village obtained a Aaa bond rating from Moody's Investors Service in 1989 on General Obligation debt issued. At that time, the Village was only one of three communities having an Aaa bond rating within the State of Illinois based solely upon the merits of the Community. Moody's has reaffirmed this rating on several occasions, most recently in November 2024.

The Village provides a full range of general government services including police, fire, refuse collection and disposal, street construction and maintenance, and sanitary and storm sewer systems. In addition, the Village provides water and electric service to Village residents; wholesale water to the Village of Northfield (immediately west of the Village); fire service to the Village of Kenilworth (immediately south of the Village); and both water and fire service to a small unincorporated area south of the Village.

The Annual Report also includes the financial activity of the Police and Firefighters' Pension Funds. Separate statutory pension boards control both activities.

The Village also participates in three proprietary joint ventures: 1) The Solid Waste Agency of Northern Cook County, 2) The Illinois Municipal Electric Agency, and 3) The Intergovernmental Personnel Benefit Cooperative. Additional disclosures regarding the financial reporting entity and these joint ventures are included in the notes to the financial statements.

Accounting System and Budgetary Control

The accounts of the Village are organized based on funds, each of which is considered a separate and distinct accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund balance, revenues, and expenditures. Revenues are allocated to and accounted for in individual funds based upon the purpose for which they are to be expended and how spending activities are controlled. The accounting records for general governmental operations are maintained on the modified accrual basis, with revenues being recorded when available and measurable and expenditures being recorded when materials or services are received, and the liability incurred. Accounting records for the Village's enterprise funds, internal service funds, and pension trust funds are maintained on the accrual basis of accounting.

Management of the Village is responsible for establishing and maintaining a system of internal accounting controls. These controls are designed to ensure that the assets of the Village are safeguarded against any material loss, theft, or misuse. These controls ensure that the financial statements are in conformity with generally accepted accounting principles (GAAP). Internal accounting 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 require estimates and judgment by Management.

The budgetary control system monitors the actual expenditures compared to budget on a monthly basis for the fiscal year. Each department is given the responsibility to maintain expenditures within budgetary guidelines.

Budgets are adopted on a basis consistent with generally accepted accounting principles. All departments of the Village submit requests for their department to the Village's Chief Financial Officer 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 expenditures for the next fiscal year. 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 designations, but may not change the form of the budget. Budgets are prepared for all funds.

Economic Condition and Outlook

The Village of Winnetka is primarily a residential community. The real estate property tax provided 50% of General Fund revenues for the year ending December 31, 2024. Licenses and Permits increased significantly (24%) in the current year compared to the previous fiscal period. Intergovernmental revenue decreased 24% as the Village had \$1,910,096 in grants last year versus \$238,424 this year. Sales and Use tax revenues for this fiscal year totaled \$2,732,400 compared to the previous year total of \$2,705,063. Income tax also increased from \$2,035,464 to \$2,164,191. Increases in these revenue categories offset a decrease in Replacement taxes. Investment income for the year totaled \$1,194,838.

The Village continues to carefully evaluate productivity and changes in service levels to minimize the tax burden on the residents of the Village. The Village, although home rule, continues to operate within non-home rule tax caps. The Village has generally decreased the number of full-time employees over the last several years to control personnel costs. The Village has limited control over some expenses including pensions and insurance costs. The Village operated on a balanced budget and has not utilized fund balance to pay for any operating expenses. The Village utilizes a five-year capital plan to prioritize future capital expenses and maintains sufficient cash balances to buffer unexpected items.

The Village property taxes account for less than 13% of the total property tax burden for most Winnetka residents, with the schools being the primary taxing agencies. By carefully evaluating services and making revenue increases when necessary, the Village should be able to continue its reputation as an excellent community with a broad range of services at a reasonable cost.

Overall, fiscal year 2024 continued to be a great year to do business in Winnetka with the Village's three downtown districts' vibrant with activity. Retail occupancy rates continued to improve going from 96.80% at the beginning of the year to 97.46% by year end. The 97.46% occupancy rate exceeds the 93.5% CoStar.com average occupancy rate in the Central North suburban submarket. Sales tax revenue, a leading economic indicator for the Village was steady improving 1.01% on the year. According to the Cook County House Price Index, Winnetka area home values increased an average of 6.90%. These economic indicators show that people want to live and shop in Winnetka.

During the year, the Village made significant capital investments throughout the Village. The Village continued work on the Stormwater Improvements project which saw the completion of storage portion of the West Side stormwater project. The Village has built stormwater collection and holding tanks under Duke Childs Field (New Trier's athletic fields), the Winnetka Park District's golf course, and behind Crow Island School. The new stormwater storage units provide over 25 million gallons of stormwater storage. During major storm events, water will be conveyed/drain into the tanks and be slowly released into the Skokie Lagoons. This water detention/drainage system will alleviate intense flooding experienced by many Winnetka residents.

In order to undertake necessary construction, the Village secured Intergovernmental Agreements (IGAs) with New Trier, District 36, and the Winnetka Park District, as well as project approval from the Forest Preserves of Cook County and the Army Corps of Engineers. The stormwater storage project was largely funded by \$28.3 million stormwater grants awarded from the Illinois Department of Commerce and Economic Opportunity.

Over the last several years the Village has made significant investments in its downtown business districts. After completing phase 5 streetscape improvements in the East Elm Business District in 2023, the Village used 2024 as a planning year and began preliminary concept work on the Hubbard Woods streetscape project and the Post Office Plaza. The Village also completed year two of its lead service line replacement program in 2024 with the goal of replacing all 1,503 identified lead service lines over the next 16 years.

Fund Balances

The fund balance in the General Fund has remained consistent or increased over the past several years.

General Fund Balances (in millions of dollars)					
Year	Total Fund Balance	Assigned Fund Balance	Unassigned Fund Balance	Budgeted Expenditures	Fund Balance as a Percentage of Budgeted Expenditures
2015	\$18.94	\$—	\$18.94	\$24.63	76.9%
2016	\$20.32	\$—	\$20.32	\$24.24	83.8%
2017	\$20.67	\$—	\$20.67	\$25.12	82.3%
2018	\$22.28	\$—	\$22.28	\$25.80	86.4%
2019	\$24.65	\$—	\$24.65	\$26.30	93.7%
2020	\$25.85	\$—	\$25.85	\$25.93	99.7%
2021	\$30.03	\$—	\$30.03	\$25.30	118.7%
2022	\$32.08	\$16.30	\$15.77	\$25.87	124.0%
2023	\$29.79	\$12.20	\$17.59	\$26.13	114.0%
2024	\$28.94	\$10.84	\$18.10	\$29.61	97.7%

* Note: For 2024, the Village has assigned \$10,836,350 of the General Fund fund balance. This represents the amount identified in the 2025 5-year Capital Improvement Plan to be transferred to other funds from 2025-2029. The unassigned fund balance totals \$18,102,687 or 61.14% of budgeted expenditures, which is greater than the 50% policy target.

Enterprise Funds

The Village maintains enterprise operations for electric, water, sewer, refuse and storm sewer services. The Village initiated electric and water service to residents in the early 1900's and currently produces potable water from Lake Michigan and has the capability to generate electricity locally. In 1991, the Village contracted to purchase wholesale power through the Illinois Municipal Electric Agency and generates only when needed which is more economical and environmentally friendly than generating all power locally.

Residential electric rates increased 9.50% on average in 2024 to account for ongoing capital improvements to the distribution system.

The retail water rate was increased 10.25%, primarily to fund capital improvements to the Village's water distribution system. Sanitary sewer rates were unchanged for 2024.

The Village's Refuse Fund no longer receives revenue from property taxes. For 2024 the monthly residential collection fees increased 2.5% for weekly pickup.

The Village began charging residents for storm water sewer in July 2014. The rate is \$21.83 per ERU, Equivalent Run-Off Unit, per month. The ERU is a function of impervious surface per property and was calculated by an outside engineering firm.

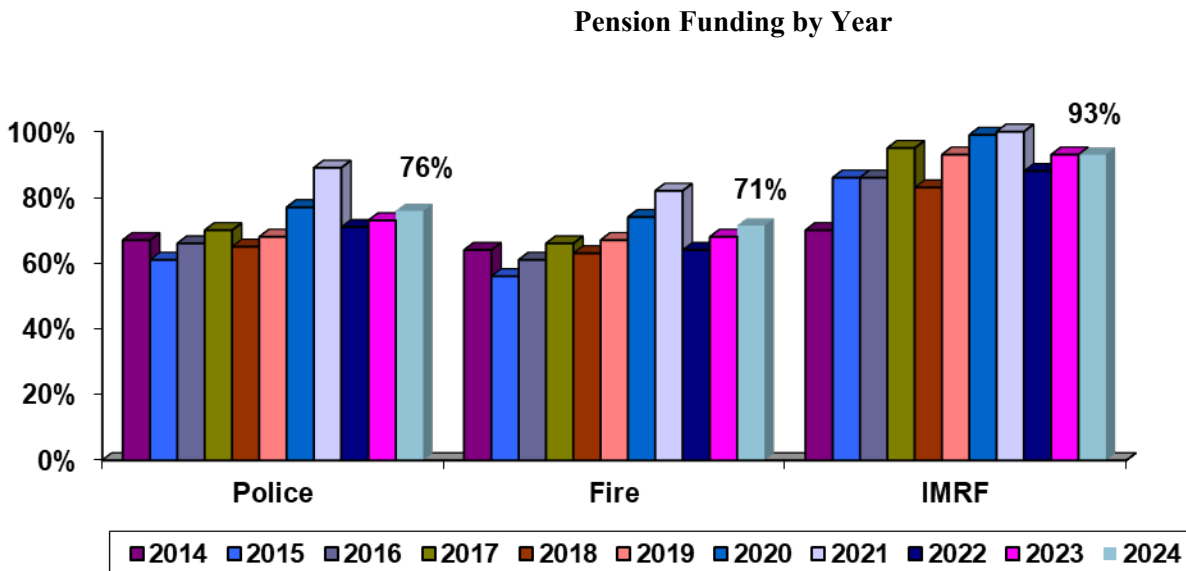
Pension Trust Funds

While the Village has strived through the budget process to limit increases in operating expenses, one expense the Village has limited ability to control is the funding amounts required by the pensions. Qualified employees not participating in one of the public safety pension funds are required to participate in the Illinois Municipal Retirement Fund (IMRF). IMRF establishes a Village contribution percentage annually with employees contributing a fixed 4.5% on almost all types of income. The Village's IMRF plan and IMRF as a State-wide organization are both well-funded and healthy.

The Police and Fire Pension Funds are locally administered by two boards comprised of active employees, beneficiaries, and Village appointees. Since the employee contributions to these plans are fixed between 9%-10% of regular wages by the Illinois Pension Code, the Village is required to make up the difference in reaching an actuarially determined total contribution amount for existing benefit payments to retirees in addition to paying down the unfunded liabilities of each fund.

Both funds experienced an increase in the funding ratio in 2024 with the Police Pension increasing from 72.31% funded to 75.88% funded while the Fire Pension increased from 68.05% funded to 71.42% funded.

The funding ratio from December 2013 to December 2024 is shown below:



In 2021, both pension funds changed their actuarial assumptions from targeting 100% funding by December 31, 2035, utilizing a 6.25% assumed rate of return to targeting 100% funded utilizing a rolling amortization period of 15 years (versus a set date of December 31, 2035). The funds also increased their assumed rate of return from 6.25% to 6.75%.

Other Information

The Village of Winnetka recognizes that the annual financial report is Management's report to the governing body, constituents, oversight bodies, resource providers, investors, and creditors. In addition to the vast amount of financial information presented, there is included herein a Statistical Section. This section includes information on outstanding bonded debt, insurance, and self-insurance coverage for the risks of the Village, principal Village officials, and data on the entire governmental structure of the Village of Winnetka.

Additionally, the Village's financial policies, reserve policies, budget projections, capital plan, and other financial information can be found in the Village's Annual Budget and 5-Year Capital Improvement Plan that can be viewed in the Fiscal Transparency section of the Village's website (<http://villageofwinnetka.org>) or at the local library.

Independent Audit

Illinois State Statutes require an annual audit by an independent Certified Public Accountant. The accounting firm of Lauterbach & Amen, LLP, 668 North River Road, Naperville, Illinois 60563 was selected by the Village Board of Trustees to conduct the annual audit for fiscal year 2024. The auditors' report, general purpose financial statements, and the combining and individual fund statements and schedules are included in the financial section of this report.

Awards

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Village for its annual comprehensive financial report for the year ended December 31, 2023. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

To be awarded a Certificate of Achievement, the Village published an easily readable and efficiently organized annual comprehensive financial report. This report satisfied both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments

The preparation of this report could not have been accomplished without the dedicated assistance of the Finance Department staff and cooperation from the other Village operating departments. Special recognition is due to Dell Duckworth, Assistant Finance Director for her work preparing this report.

In closing, I would like to thank the Village President and the Village Council for their leadership and support of the Finance Department.

Respectfully Submitted,

A handwritten signature in blue ink that reads "Timothy J. Sloth". The signature is written in a cursive, flowing style.

Timothy J. Sloth, CPA
Director of Finance



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Village of Morton Grove
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2023

Christopher P. Morrell

Executive Director/CEO

FINANCIAL SECTION

This section includes:

- Independent Auditor's Report
- Management's Discussion and Analysis
- Basic Financial Statements
- Required Supplementary Information
- Other Supplementary Information

INDEPENDENT AUDITOR'S REPORT

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



INDEPENDENT AUDITOR'S REPORT

July 25, 2025

The Honorable Village President
Members of the Village Council and Village Manager
Village of Winnetka, 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 Winnetka (the Village), Illinois, as of and for the year ended December 31, 2024, 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 Winnetka, Illinois, as of December 31, 2024, 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 Winnetka, Illinois' basic financial statements. The other supplementary information is 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 is 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 July 25, 2025, 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

MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S
DISCUSSION AND ANALYSIS
DECEMBER 31, 2024

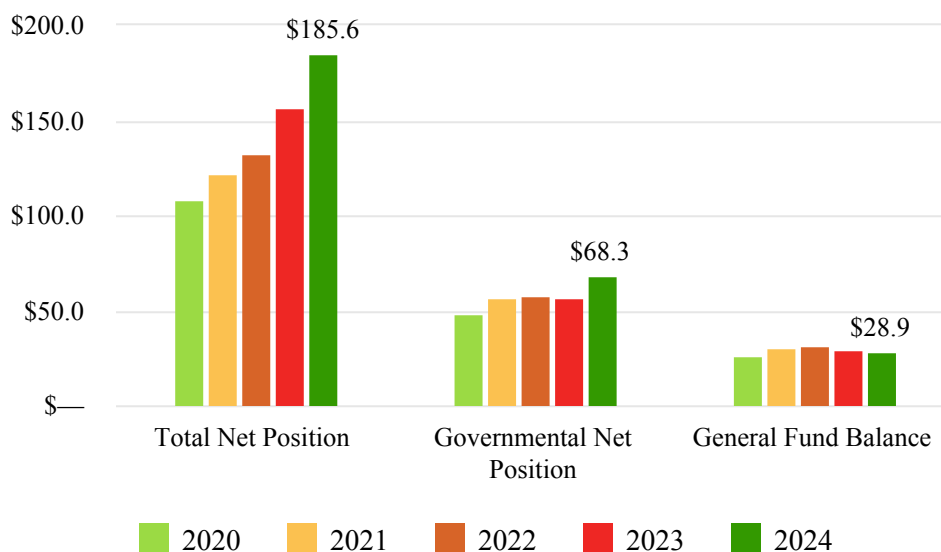
The Management Discussion and Analysis (MDA) section of the Village of Winnetka's (the Village) Annual Comprehensive Financial Report presents discussion and analysis of the Village's financial activities during the Fiscal Year ending December 31, 2024. This section should be used in conjunction with the transmittal letter at the front of this report and with the Village's financial statements that follow this section. Where appropriate the MD&A refers to specific pages in the Annual Comprehensive Financial Report for additional information.

The management's discussion and analysis is designed to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the Village's financial activity, (3) identify the Village's financial position and ability to address future challenges, (4) identify material deviations from budget, and (5) identify concerns specific to individual funds.

The accounting standards reflected in this report are designed to provide two perspectives of the Village's financial performance; a focus on the Village as a whole (government-wide) and a focus on the major individual funds. Both perspectives (government-wide and major fund) provide a broader basis upon which to compare and judge the Village's financial accountability. This improved accountability is in part achieved by consolidating financial transactions (eliminating activities between certain funds and focusing on major funds), allocating specific revenues that finance operations to those expenditures, and displaying information about long-term financial decisions (Is debt used to finance operations? What financial investments are made in capital? What is the impact of debt service?).

FINANCIAL HIGHLIGHTS

Below is a graph showing the growth of the Village's total net position, governmental net position, and unassigned general fund balance for the last five years (in millions of dollars) reflecting the overall strong financial performance of the Village and investment in infrastructure.



Government-wide net position increased in the current audit year due to a higher cash position at year end and capital asset additions. On a normal revenue and expense basis, the Village had a positive experience for the fiscal year ended December 31, 2024. This is highlighted most notably in the total fund balance in the General Fund, which decreased from \$29,790,603 to \$28,939,037 and represents 97.7 percent of annual budgeted expenditures.

Beginning net position for Governmental Activities and Business-Type Activities were restated as a result of a capital asset records not being accurate in the previous years

REPORTING THE VILLAGE AS A WHOLE

Government-Wide Financial Statements

The Village's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Village's overall financial status. Financial reporting at this level uses accounting similar to full accrual accounting used in the private sector. Inter-fund activity is eliminated and the cost of assets with a long service life is spread out over future years so that capital expenditures are amortized (through depreciation) when the benefits are realized.

The first government-wide statement is the *Statement of Net Position* that presents information about all of the Village's assets/deferred outflows and liabilities/deferred inflows, with the difference reported as net position. Over a multi-year period, an increase or decrease in net position can detect an improvement or deterioration in the financial position of the Village as a whole. Additionally, one would need to evaluate non-financial factors, such as the condition of Village infrastructure, the satisfaction of constituents, and other information beyond the scope of this report to make a more complete assessment of whether the Village as a whole has improved.

The second government-wide statement is the *Statement of Activities*, which reports how the Village's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when the cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the Village's distinct activities or functions on revenues provided by the Village's taxpayers.

Both government-wide financial statements distinguish governmental activities of the Village that are principally supported by taxes and intergovernmental revenues (such as state-shared revenues) from business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities include general government, public safety, community development, public works, and internal service funds. Business-type activities include electric, water, sewer and storm sewer utilities and refuse collection. Fiduciary activities, such as employee pension plans, are not available to fund Village programs and therefore are not included in the government-wide statements.

The Village's financial reporting includes the funds of the Village (primary government). The Village is not accountable for any outside organizations and, therefore, no adjustments were made to blend financial information from other legally separate entities into this report.

REPORTING THE VILLAGE'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Village uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Village's most significant funds rather than the Village as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for non-major funds is provided in the form of combining statements in a later section of this report.

The Village has three kinds of funds:

Governmental Funds are reported in the fund financial statements and encompass essentially the same functions reported as governmental activities in the government-wide financial statements. However, Governmental fund statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

The government-wide financial statements provide a long-term view. Comparisons between the individual governmental fund statements and the government-wide statements provide information about financing decisions and the amount invested in maintaining and improving infrastructure. These two perspectives can provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances reconcile the differences between these two perspectives.

Budgetary comparison statements are included in the basic financial statements for the general fund. Budgetary comparison schedules for other funds can be found in a later section of this report. These statements and schedules demonstrate compliance with the Village's budget.

Proprietary Funds reported in the fund financial statements are for those services for which the Village charges customers a fee. There are two kinds of proprietary funds, enterprise and internal service. Enterprise funds essentially encompass the same functions reported as business-type activities in the government-wide statements. Enterprise fund services are primarily provided to customers external to the Village organization such as those of the electric, water, sewer and storm sewer utilities and refuse functions.

Internal service funds provide services and charge fees to customers within the Village organization, such as equipment services (repair and maintenance of Village vehicles) and the insurance funds. Because internal service funds primarily benefit Village operations, they are included within the governmental activities of the government-wide financial statements.

Proprietary fund statements provide both long-term and short-term financial information consistent with the focus provided by the government-wide financial statements, but with more detail for major enterprise funds and individual component units. Individual fund information for internal service funds and non-major enterprise funds is found in combining statements in a later section of this report.

Fiduciary Funds such as the employee pension plans are reported in the fiduciary fund financial statements but are excluded from the government-wide reporting. Fiduciary fund financial statements report resources that are not available to fund Village programs. The accounting for fiduciary fund financial statements is similar to that used for proprietary funds.

Deferrals - Deferred Outflows and Deferred Inflows

The Governmental Accounting Standards Board (GASB) defines deferrals as neither assets nor liabilities, but inflows or outflows of resources that are to be recognized in a different period. Deferred outflows will raise an entity's net position because they are resources that the Village is holding that will be paid out in a future period (e.g. pension contributions). Conversely, deferred inflows reduce an entity's net position because even though they are resources expected to be collected by the Village in the future, they are not currently the Village's control.

The most easily recognizable deferred inflow is property taxes. When the Village files its annual tax levy, an enforceable lien is attached to all subject properties in its jurisdiction. The dollars levied are not collected immediately, and in the case of the Village of Winnetka, there is a delay between the levy filing and actually collecting the tax dollars for a given levy year. This delay extends across fiscal years, which is why the future year's tax levy amount is recognized as a deferred inflow of resources.

To better track inter-period equity (net position over time), GASB recommends a discussion of net position consisting solely of assets and liabilities; however, deferrals are still required to be shown on an agency's statement of net position.

Notes to the financial statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements.

Other information

Major funds and component units are reported in the basic financial statements as discussed. Combining and individual statements and schedules for non-major and internal service funds are presented in a subsequent section of this report.

STATEMENT OF NET POSITION

Dec-24		Dec-23		Dec-24	Dec-23
Governmental Activities	Business-Type Activities	Governmental Activities	Business-Type Activities	Total Primary Government	Total Primary Government

Assets

Current and Other Assets	\$56,284,408	29,100,230	55,989,779	31,763,608	85,384,638	87,753,387
Capital Assets	63,428,744	104,488,252	50,366,626	87,785,492	167,916,996	138,152,118
Total Assets	119,713,152	133,588,482	106,356,405	119,549,100	253,301,634	225,905,505
Deferred Outflows	7,977,940	3,064,627	11,450,650	3,132,127	11,042,567	14,582,777
Total Assets/Deferred Outflows	127,691,092	136,653,109	117,807,055	122,681,227	264,344,201	240,488,282

Liabilities

Current Liabilities	3,092,995	3,153,847	1,912,815	4,767,021	6,246,842	6,679,836
Long-Term Liabilities	36,481,840	15,706,266	38,975,078	16,260,936	52,188,106	55,236,014
Total Liabilities	39,574,835	18,860,113	40,887,893	21,027,957	58,434,948	61,915,850
Deferred Inflows	19,768,217	582,578	20,010,133	2,058,875	20,350,795	22,069,008
Total Liabilities/Deferred Inflows	59,343,052	19,442,691	60,898,026	23,086,832	78,785,743	83,984,858

Net Position

Net Investment in Capital Assets	63,360,627	94,563,960	50,366,626	77,371,559	157,924,587	127,738,185
Restricted	3,419,463	—	4,205,264	—	3,419,463	4,205,264
Unrestricted	1,567,950	22,646,458	2,337,139	22,222,836	24,214,408	24,559,975
Total Net Position	68,348,040	117,210,418	56,909,029	99,594,395	185,558,458	156,503,424

Government-wide net position saw an increase due most notably to a higher cash position at year end. The Village's overall net position increased from a restated balance of \$171,613,180 in 2023 to \$185,558,458 in 2024. Net position for governmental activities decreased \$1,581,076, which was substantially more than the decrease in 2023 of \$800,537. This change was due primarily to decrease in operating grants. The net position for the business-type activities increased by \$15,526,354. This was due in large part to capital grants and contributions totaling \$7,152,003 being received in the current year.

The following table provides a summary of the Village's changes in net position:

STATEMENT OF ACTIVITIES

Dec-24		Dec-23		Dec-24	Dec-23
Governmental Activities	Business-Type Activities	Governmental Activities	Business-Type Activities	Total Primary Government	Total Primary Government

Revenue:

Program Revenues:

Charges for Services	\$ 7,323,856	33,200,017	6,728,244	33,475,795	40,523,873	40,204,039
Operating Grants	521,728	—	2,172,127	—	521,728	2,172,127
Capital Grants	—	7,152,003	—	12,390,316	7,152,003	12,390,316

General Revenues:

Property Taxes	15,962,031	—	14,599,395	—	15,962,031	14,599,395
Sales and Income Taxes	4,896,591	—	4,740,527	—	4,896,591	4,740,527
Investment Income	1,612,185	893,773	1,472,860	927,385	2,505,958	2,400,245
Others	1,358,822	348,287	1,661,833	378,981	1,707,109	2,040,814
Total Revenues	31,675,213	41,594,080	31,374,986	47,172,477	73,269,293	78,547,463

Expenses:

General Government	3,913,391	—	2,980,528	—	3,913,391	2,980,528
Public Safety	15,475,374	—	15,359,311	—	15,475,374	15,359,311
Community Development	3,565,310	—	1,578,771	—	3,565,310	1,578,771
Public Works	7,802,612	—	7,452,780	—	7,802,612	7,452,780
Electric	—	18,591,409	—	18,332,827	18,591,409	18,332,827
Water	—	5,023,460	—	4,141,958	5,023,460	4,141,958
Sewer	—	1,176,764	—	771,418	1,176,764	771,418
Refuse	—	2,760,703	—	2,107,400	2,760,703	2,107,400
Storm Sewer	—	1,014,992	—	1,484,089	1,014,992	1,484,089
Total Expenses	30,756,687	28,567,328	27,371,390	26,837,692	59,324,015	54,209,082

Increase in Net

Position before Transfers	918,526	13,026,752	4,003,596	20,334,785	13,945,278	24,338,381
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Transfers

(2,499,602)	2,499,602	(4,804,133)	4,804,133	—	—
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Increase (Decrease) in

Net Position	(1,581,076)	15,526,354	(800,537)	25,138,918	13,945,278	24,338,381
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Net Position - Beginning as

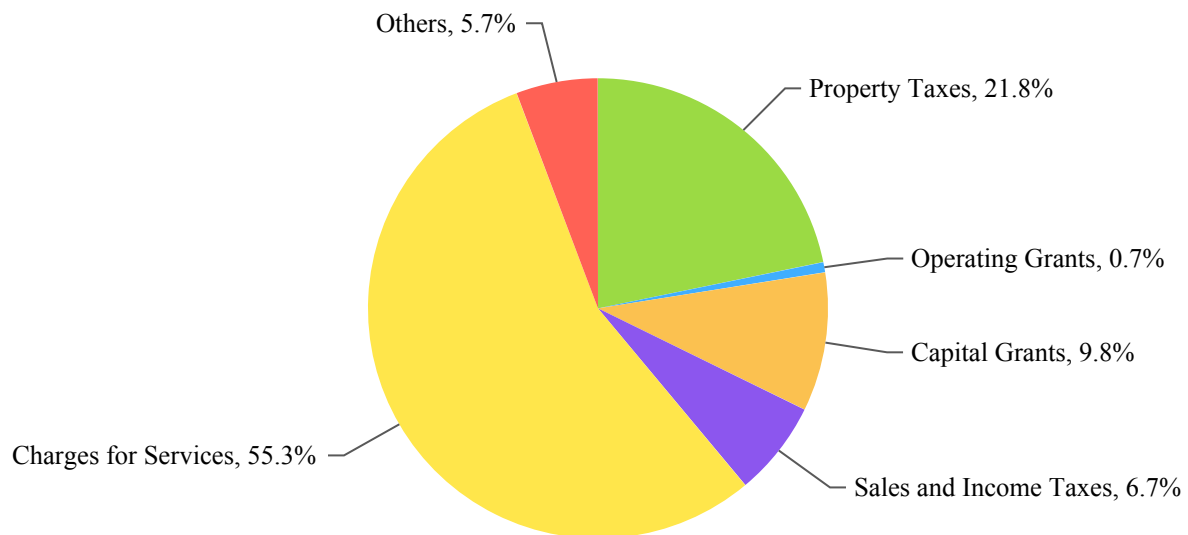
Previously Reported	56,909,029	99,594,395	57,709,566	74,455,477	156,503,424	132,165,043
Restatement - Change in Accounting	13,020,087	2,089,669	—	—	15,109,756	—
Net Position - Beginning as Restated	69,929,116	101,684,064	57,709,566	74,455,477	171,613,180	132,165,043

Net Position - Ending

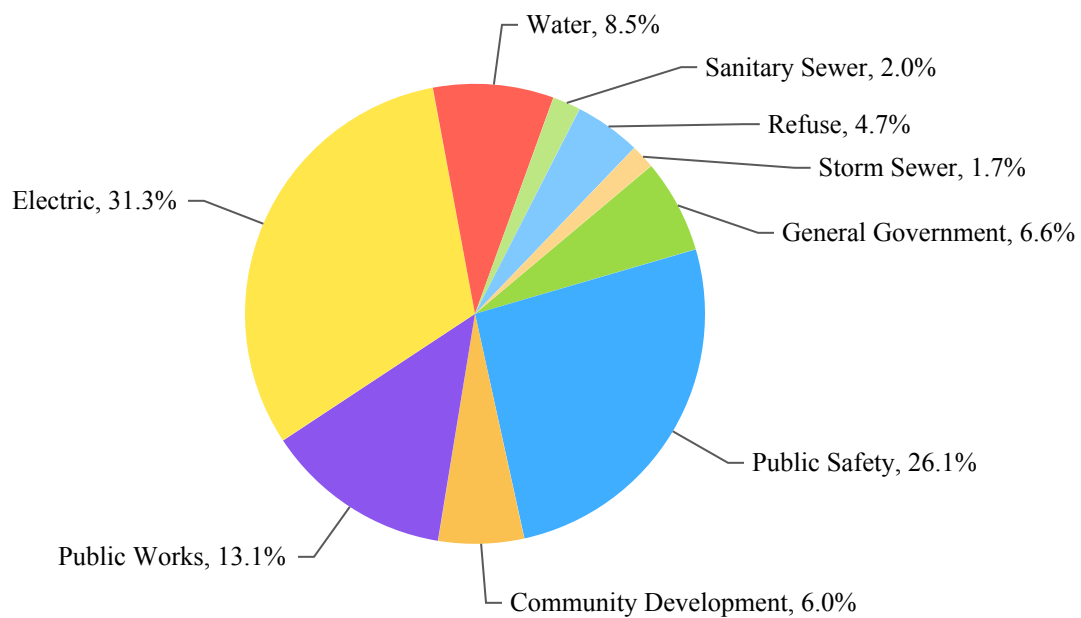
68,348,040	117,210,418	56,909,029	99,594,395	185,558,458	156,503,424
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The following two graphs aggregate by major type the Village's revenues and expenses at the government-wide level, based on the information above.

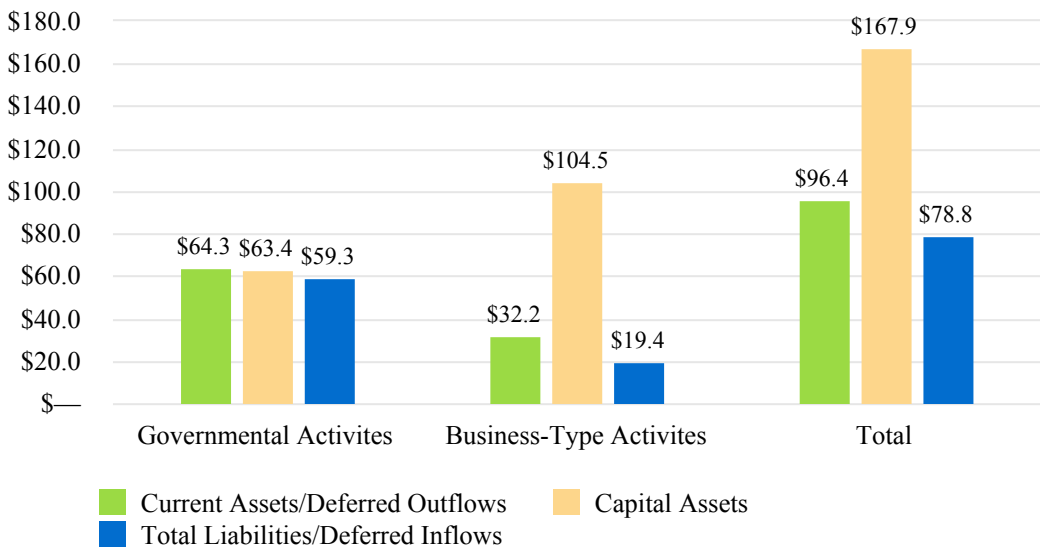
Government-Wide Revenues by Type



Government-Wide Expenses by Type



Below is a graph that compares current and capital assets to the liabilities for governmental and business-type funds.



Financial Analysis of the Village’s Funds

Governmental Funds

As discussed, governmental funds are reported in the fund statement with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of \$35,128,546, an increase of \$43,088 from the prior year. This increase is primarily due to a \$4.15 million transfer from the General Fund to the Stormwater Fund.

Major Governmental Funds

The General Fund is the Village’s primary operating fund and the largest source of day-to-day service delivery. The fund balance of the General Fund decreased \$851,566 from \$29,790,603 to \$28,939,037. This decrease is primarily due to a \$4.15 million transfer from the general fund to the stormwater fund. The Village Council approved a budgeted drawdown of \$3,562,903; however at the end of the fiscal year the net change in fund balance was a negative \$851,566. This favorable performance is primarily driven by General Fund revenues exceeding budget by \$2.0 million and expenditures coming in under budget by \$1.0 million.

The General Fund cash balance of \$29,795,667 remains above the minimum policy amount established by the Village Council.

The Village budgets revenues conservatively so that financial decisions can be made in a planned manner. Budgeted projects can proceed even if revenues weaken somewhat or unexpected expenses are encountered because of this conservative philosophy.

The Village Facilities Fund has a fund balance of \$29,644, which is available for future capital related improvements projects throughout the Village. In FY 2024, this fund increased by \$24,320. This is primarily due to a transfer in of \$100,000 from the Motor Fuel Tax Fund.

Within the governmental funds, GASB 68 pension expenses/(revenues) included \$882,765 for IMRF (General Government), \$1,029,875 for Police Pension (Public Safety), and \$1,816,232 for Fire Pension (Public Safety).

Proprietary Funds

The proprietary fund statements share the same focus as the government-wide statements, reporting both short-term and long-term financial status information.

Major Proprietary Funds

The proprietary funds operated by the Village are the Electric, Water, Sanitary Sewer, Refuse, and Storm Sewer funds. Electric rates were increased 5.0% (residential) in the current year. The water rate increased 8.5% and the sewer rate was increased 2% to pay for system improvements. The Village also maintains a stormwater utility fee of \$21.83 per ERU (Equivalent Run-Off Unit) per month.

The Village's combined internal service funds' net position was \$1,783,343. The total for workers' compensation, liability, and health insurance risks retained by the Village was \$1,341,783, a \$600,682 decrease from last year. While the Village's existing reserves are adequate to fund known liabilities, the moderate (up to \$250,000) retention levels in some areas makes a conservative reserve policy in both the internal service funds and in the General Fund prudent.

General Fund Budgetary Highlights

The original budget for the General Fund was not amended and actual expenditures did not exceed the budgeted amount. The chart below shows the different functions within the General Fund comparing budget to actual amounts. All functions ended the year under budget, except public safety. The Village's conservative budgeting for expenditures, along with favorable operating expenditure experience, has contributed to the functions' ending the year under budget.

	Budget	Actual
Function		
General Government	\$ 4,167,427	3,904,472
Public Safety	15,292,373	15,326,868
Community Development	2,128,748	1,875,296
Public Works	8,021,065	7,476,890
Total	29,609,613	28,583,526

Capital Assets

The Village's policy is to capitalize equipment over \$50,000 in value. The Village's investment in capital assets, net of accumulated depreciation, for governmental activities as of December 31, 2024 was \$63,428,744, up \$42,031 from the prior year.

The Village's investment in capital assets, net of accumulated depreciation, for business-type activities as of December 31, 2024 was \$104,488,252, up \$14,613,089 from the prior year.

Additional information about the Village's capital assets, including beginning balances, current year additions and retirements, and outstanding balances at year end, can be found in the financial statement notes, Note 3.

Long-Term Debt

At the end of the fiscal year, the Village had total bonded debt outstanding of \$10,330,000. This entire amount is General Obligation Bonds which are usually funded from property taxes. However, it is anticipated that the annual debt service will continue to be abated and these bonds will be repaid from charges for service in the Stormwater Fund.

Additional information about the Village's long-term liabilities, including outstanding debt, can be found in the financial statement notes, Note 3.

Bond Ratings

The Village's general obligation bonds are rated Aaa by Moody's Investor Rating Service. The Aaa rating was last confirmed in October 2023.

Economic Factors

The local Village economy remained steady in 2024. Because the Village of Winnetka is primarily an affluent residential community heavily reliant on property taxes and utility sales, revenues tend to be more stable compared to governments that rely more on sales tax, real estate transfer taxes, and other revenues particularly sensitive to economic cycles to finance operations. Three separate business districts cater largely to the local area.

The Village's current population of 12,494 has remained relatively consistent over the last decade.

Contacting the Village's Financial Management

This financial report is designed to provide a general overview of the Village's finances, comply with finance-related laws and regulations, and demonstrate the Village's commitment to public accountability. If you have questions about this report or would like to request additional information, contact the Village's Finance Director, 510 Green Bay Road, Winnetka, IL 60093, or access the Village www.villageofwinntka.org.

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 WINNETKA, ILLINOIS

Statement of Net Position

December 31, 2024

See Following Page

VILLAGE OF WINNETKA, ILLINOIS

Statement of Net Position

December 31, 2024

	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Current Assets			
Cash and Investments	\$ 37,831,880	15,547,514	53,379,394
Receivables - Net of Allowances			
Taxes	16,298,997	—	16,298,997
Accounts	312,443	11,663,189	11,975,632
Notes	222,025	—	222,025
Internal Balances	250,000	(250,000)	—
Prepays/Inventories	508,318	2,139,527	2,647,845
Due from Other Governments	860,745	—	860,745
Total Current Assets	56,284,408	29,100,230	85,384,638
Noncurrent Assets			
Capital Assets			
Nondepreciable	13,680,000	52,665,329	66,345,329
Depreciable	94,381,050	124,615,337	218,996,387
Accumulated Depreciation	(44,632,306)	(72,792,414)	(117,424,720)
Total Noncurrent Assets	63,428,744	104,488,252	167,916,996
Total Assets	119,713,152	133,588,482	253,301,634
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Items - IMRF	2,557,840	2,173,888	4,731,728
Deferred Items - Police Pension	2,812,613	—	2,812,613
Deferred Items - Firefighters' Pension	2,007,200	—	2,007,200
Deferred Items - RBP	600,287	266,077	866,364
Unamortized Loss on Refunding	—	624,662	624,662
Total Deferred Outflows of Resources	7,977,940	3,064,627	11,042,567
Total Assets and Deferred Outflows of Resources	127,691,092	136,653,109	264,344,201

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

	Governmental Activities	Business-Type Activities	Totals
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 1,385,279	1,790,867	3,176,146
Accrued Payroll	112,492	211,089	323,581
Accrued Interest Payable	—	11,129	11,129
Deposits Payable	1,052,497	434,561	1,487,058
Claims Payable	125,550	—	125,550
Current Portion of Long-Term Liabilities	417,177	706,201	1,123,378
Total Current Liabilities	3,092,995	3,153,847	6,246,842
Noncurrent Liabilities			
Claims Payable	397,704	—	397,704
Compensated Absences	1,384,507	490,346	1,874,853
Net Pension Liability - IMRF	3,586,475	3,048,119	6,634,594
Net Pension Liability - Police Pension	12,530,112	—	12,530,112
Net Pension Liability - Firefighters' Pension	15,840,611	—	15,840,611
Total OPEB Liability - RBP	2,742,431	1,215,588	3,958,019
General Obligation Bonds Payable - Net	—	10,013,954	10,013,954
Landfill Post-Closure Costs	—	938,259	938,259
Total Noncurrent Liabilities	36,481,840	15,706,266	52,188,106
Total Liabilities	39,574,835	18,860,113	58,434,948
DEFERRED INFLOWS OF RESOURCES			
Deferred Items - IMRF	405,589	344,707	750,296
Deferred Items - Police Pension	2,007,668	—	2,007,668
Deferred Items - Firefighters' Pension	519,311	—	519,311
Deferred Items - RBP	536,652	237,871	774,523
Property Taxes	16,298,997	—	16,298,997
Total Deferred Inflows of Resources	19,768,217	582,578	20,350,795
Total Liabilities and Deferred Inflows of Resources	59,343,052	19,442,691	78,785,743
NET POSITION			
Net Investment in Capital Assets	63,360,627	94,563,960	157,924,587
Restricted - Highways and Streets	3,193,454	—	3,193,454
Restricted - Foreign Fire Tax	226,009	—	226,009
Unrestricted	1,567,950	22,646,458	24,214,408
Total Net Position	68,348,040	117,210,418	185,558,458

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

VILLAGE OF WINNETKA, ILLINOIS

Statement of Activities

For the Fiscal Year Ended December 31, 2024

	Expenses	Program Revenues		
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions
Governmental Activities				
General Government	\$ 3,913,391	2,987,455	—	—
Public Safety	15,475,374	1,739,040	238,424	—
Community Development	3,565,310	2,523,011	—	—
Public Works	7,802,612	74,350	283,304	—
Total Governmental Activities	30,756,687	7,323,856	521,728	—
Business-Type Activities				
Electric	18,591,409	19,618,739	—	—
Water	5,023,460	7,351,068	—	—
Refuse	2,760,703	2,672,572	—	—
Storm Sewer	1,014,992	1,535,396	—	7,152,003
Sanitary Sewer	1,176,764	2,022,242	—	—
Total Business-Type Activities	28,567,328	33,200,017	—	7,152,003
Total Primary Government	59,324,015	40,523,873	521,728	7,152,003

General Revenues

Taxes

Property

Telecommunications

Natural Gas

Intergovernmental - Unrestricted

Sales Taxes

Income Taxes

Personal Property Replacement

Other Taxes

Investment Income

Miscellaneous

Transfers - Internal Activity

Total General Revenues

Change in Net Position

Net Position - Beginning as Previously Reported

Restatement - Change in Accounting Estimates

Net Position - Beginning as Restated

Net Position - Ending

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

Primary Government		
Net (Expenses)/Revenues		
Governmental Activities	Business-Type Activities	Totals
(925,936)	—	(925,936)
(13,497,910)	—	(13,497,910)
(1,042,299)	—	(1,042,299)
(7,444,958)	—	(7,444,958)
(22,911,103)	—	(22,911,103)
—	1,027,330	1,027,330
—	2,327,608	2,327,608
—	(88,131)	(88,131)
—	7,672,407	7,672,407
—	845,478	845,478
—	11,784,692	11,784,692
(22,911,103)	11,784,692	(11,126,411)
15,962,031	—	15,962,031
219,313	—	219,313
371,458	—	371,458
2,732,400	—	2,732,400
2,164,191	—	2,164,191
252,310	—	252,310
393,000	—	393,000
1,612,185	893,773	2,505,958
122,741	348,287	471,028
(2,499,602)	2,499,602	—
21,330,027	3,741,662	25,071,689
(1,581,076)	15,526,354	13,945,278
56,909,029	99,594,395	156,503,424
13,020,087	2,089,669	15,109,756
69,929,116	101,684,064	171,613,180
68,348,040	117,210,418	185,558,458

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

VILLAGE OF WINNETKA, ILLINOIS

Balance Sheet - Governmental Funds

December 31, 2024

	General	Capital Projects Village Facilities	Nonmajor	Totals
ASSETS				
Cash and Investments	\$ 29,795,667	56,525	6,153,683	36,005,875
Receivables - Net of Allowances				
Taxes	16,298,997	—	—	16,298,997
Accounts	242,825	—	—	242,825
Notes	222,025	—	—	222,025
Due from Other Governments	812,890	—	47,855	860,745
Due from Other Funds	320,294	—	—	320,294
Total Assets	47,692,698	56,525	6,201,538	53,950,761
LIABILITIES				
Accounts Payable	1,301,039	26,881	41,673	1,369,593
Accrued Payroll	101,128	—	—	101,128
Deposits Payable	1,052,497	—	—	1,052,497
Total Liabilities	2,454,664	26,881	41,673	2,523,218
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	16,298,997	—	—	16,298,997
Total Liabilities and Deferred Inflows of Resources	18,753,661	26,881	41,673	18,822,215
FUND BALANCES				
Restricted	—	—	3,419,463	3,419,463
Assigned	10,836,350	29,644	2,740,402	13,606,396
Unassigned	18,102,687	—	—	18,102,687
Total Fund Balances	28,939,037	29,644	6,159,865	35,128,546
Total Liabilities, Deferred Inflows of Resources and Fund Balances	47,692,698	56,525	6,201,538	53,950,761

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

VILLAGE OF WINNETKA, ILLINOIS

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

December 31, 2024

Total Governmental Fund Balances	\$ 35,128,546
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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.	63,428,744
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Internal Service Funds are used by the Village to charge the costs of vehicle and equipment management and employee compensated absences to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.	1,783,343
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Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	2,152,251
Deferred Items - Police Pension	804,945
Deferred Items - Firefighters' Pension	1,487,889
Deferred Items - RBP	63,635

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(1,538,341)
Net Pension Liability - IMRF	(3,586,475)
Net Pension Liability - Police Pension	(12,530,112)
Net Pension Liability - Firefighters' Pension	(15,840,611)
Total OPEB Liability - RBP	(3,005,774)

Net Position of Governmental Activities	68,348,040
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VILLAGE OF WINNETKA, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds For the Fiscal Year Ended December 31, 2024

	General	Capital Projects Village Facilities	Nonmajor	Totals
Revenues				
Taxes	\$ 16,552,802	—	—	16,552,802
Licenses and Permits	2,919,744	—	—	2,919,744
Intergovernmental	5,387,325	—	676,304	6,063,629
Charges for Services	4,269,675	—	—	4,269,675
Fines and Forfeitures	134,437	—	—	134,437
Investment Income	1,194,838	4,747	250,154	1,449,739
Miscellaneous	122,741	—	—	122,741
Total Revenues	30,581,562	4,747	926,458	31,512,767
Expenditures				
General Government	3,904,472	—	—	3,904,472
Public Safety	15,326,868	—	73,805	15,400,673
Community Development	1,875,296	—	—	1,875,296
Public Works	7,476,890	—	—	7,476,890
Capital Outlay	—	80,427	232,319	312,746
Total Expenditures	28,583,526	80,427	306,124	28,970,077
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,998,036	(75,680)	620,334	2,542,690
Other Financing Sources (Uses)				
Transfers In	1,650,398	100,000	1,650,000	3,400,398
Transfers Out	(4,500,000)	—	(1,400,000)	(5,900,000)
	(2,849,602)	100,000	250,000	(2,499,602)
Net Change in Fund Balances	(851,566)	24,320	870,334	43,088
Fund Balances - Beginning	29,790,603	5,324	5,289,531	35,085,458
Fund Balances - Ending	28,939,037	29,644	6,159,865	35,128,546

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

VILLAGE OF WINNETKA, 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 December 31, 2024

Net Change in Fund Balances - Total Governmental Funds	\$ 43,088
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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	2,211,674
Depreciation Expense	(2,169,643)

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

Change in Deferred Items - IMRF	(765,356)
Change in Deferred Items - Police Pension	(1,349,182)
Change in Deferred Items - Firefighters' Pension	(1,380,400)
Change in Deferred Items - RBP	315,121

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	(125,785)
Change in Net Pension Liability - IMRF	(117,409)
Change in Net Pension Liability - Police Pension	1,663,440
Change in Net Pension Liability - Firefighters' Pension	1,340,191
Change in Total OPEB Liability - RBP	(370,966)

Internal service funds are used by the Village to charge the costs of vehicle and equipment
management and employee compensated absences to individual funds.

The net revenue of certain activities of internal service funds is reported with governmental activities.	<u>(875,849)</u>
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Changes in Net Position of Governmental Activities	<u><u>(1,581,076)</u></u>
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VILLAGE OF WINNETKA, ILLINOIS

Statement of Net Position - Proprietary Funds December 31, 2024

	Business-Type Activities - Enterprise						Governmental Activities
	Electric	Water	Refuse	Storm Sewer	Nonmajor Sanitary Sewer	Totals	Internal Service
ASSETS							
Current Assets							
Cash and Investments	\$ 6,954,084	5,854,325	1,532,581	(1,448,470)	2,654,994	15,547,514	1,826,005
Receivables - Net of Allowances							
Accounts - Billed	1,293,922	479,990	187,914	139,137	97,819	2,198,782	69,618
Accounts - Unbilled	1,254,868	306,820	184,760	149,132	73,393	1,968,973	—
Accounts - Other	352,685	17,749	—	7,125,000	—	7,495,434	—
Inventories/Prepays	2,139,527	—	—	—	—	2,139,527	508,318
Total Current Assets	11,995,086	6,658,884	1,905,255	5,964,799	2,826,206	29,350,230	2,403,941
Noncurrent Assets							
Capital Assets							
Nondepreciable	69,003	95,005	360,000	51,721,321	420,000	52,665,329	—
Depreciable	68,436,808	32,088,255	2,229,929	12,976,866	8,883,479	124,615,337	299,598
	68,505,811	32,183,260	2,589,929	64,698,187	9,303,479	177,280,666	299,598
Accumulated Depreciation	(48,878,591)	(15,084,950)	(1,616,786)	(2,395,856)	(4,816,231)	(72,792,414)	(299,598)
Total Noncurrent Assets	19,627,220	17,098,310	973,143	62,302,331	4,487,248	104,488,252	—
Total Assets	31,622,306	23,757,194	2,878,398	68,267,130	7,313,454	133,838,482	2,403,941
DEFERRED OUTFLOWS OF RESOURCES							
Deferred Items - IMRF	1,194,829	521,417	288,962	80,768	87,912	2,173,888	—
Deferred Items - RBP	136,192	72,420	42,690	7,226	7,549	266,077	—
Unamortized Loss on Refunding	—	—	—	624,662	—	624,662	—
Total Deferred Outflows of Resources	1,331,021	593,837	331,652	712,656	95,461	3,064,627	—
Total Assets and Deferred Outflows of Resources	32,953,327	24,351,031	3,210,050	68,979,786	7,408,915	136,903,109	2,403,941

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

	Business-Type Activities - Enterprise						Governmental Activities
	Electric	Water	Refuse	Storm Sewer	Nonmajor Sanitary Sewer	Totals	Internal Service
LIABILITIES							
Current Liabilities							
Accounts Payable	\$ 1,486,195	78,837	49,699	109,490	66,646	1,790,867	85,980
Accrued Payroll	114,962	44,872	28,968	9,514	12,773	211,089	11,364
Accrued Interest Payable	—	—	—	11,129	—	11,129	—
Deposits Payable	434,561	—	—	—	—	434,561	—
Due to Other Funds	—	250,000	—	—	—	250,000	—
Claims Payable	—	—	—	—	—	—	125,550
Compensated Absences	33,271	16,388	4,824	—	—	54,483	—
Total OPEB Liability - RBP	59,746	31,773	18,737	3,307	3,155	116,718	—
General Obligation Bonds Payable	—	—	—	535,000	—	535,000	—
Total Current Liabilities	2,128,735	421,870	102,228	668,440	82,574	3,403,847	222,894
Noncurrent Liabilities							
Claims Payable	—	—	—	—	—	—	397,704
Compensated Absences	299,445	147,488	43,413	—	—	490,346	—
Net Pension Liability - IMRF	1,675,330	731,106	405,168	113,249	123,266	3,048,119	—
Total OPEB Liability - RBP	622,197	330,848	195,022	32,875	34,646	1,215,588	—
General Obligation Bonds Payable - Net	—	—	—	10,013,954	—	10,013,954	—
Landfill Post-Closure Costs	—	—	938,259	—	—	938,259	—
Total Noncurrent Liabilities	2,596,972	1,209,442	1,581,862	10,160,078	157,912	15,706,266	397,704
Total Liabilities	4,725,707	1,631,312	1,684,090	10,828,518	240,486	19,110,113	620,598
DEFERRED INFLOWS OF RESOURCES							
Deferred Items - IMRF	189,460	82,680	45,820	12,807	13,940	344,707	—
Deferred Items - RBP	121,754	64,743	38,165	6,460	6,749	237,871	—
Total Deferred Inflows of Resources	311,214	147,423	83,985	19,267	20,689	582,578	—
Total Liabilities and Deferred Inflows of Resources	5,036,921	1,778,735	1,768,075	10,847,785	261,175	19,692,691	620,598
NET POSITION							
Net Investment in Capital Assets	19,627,220	17,098,310	973,143	52,378,039	4,487,248	94,563,960	—
Unrestricted	8,289,186	5,473,986	468,832	5,753,962	2,660,492	22,646,458	1,783,343
Total Net Position	27,916,406	22,572,296	1,441,975	58,132,001	7,147,740	117,210,418	1,783,343

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

VILLAGE OF WINNETKA, ILLINOIS

Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds For the Fiscal Year Ended December 31, 2024

	Electric	Water
Operating Revenues		
Charges for Services	\$ 19,519,241	7,237,604
Interfund Services	—	—
Miscellaneous	99,498	113,464
Total Operating Revenues	19,618,739	7,351,068
Operating Expenses		
Administration	2,105,786	1,675,201
Operations	14,972,741	2,629,338
Depreciation and Amortization	1,512,882	718,921
Total Operating Expenses	18,591,409	5,023,460
Operating Income (Loss)	1,027,330	2,327,608
Nonoperating Revenues (Expenses)		
Investment Income	252,183	230,157
Rental Income	263,972	—
Other Income	70,867	13,448
Interest Expense	—	—
	587,022	243,605
Income (Loss) Before Capital Grants/Contributions and Transfers	1,614,352	2,571,213
Capital Grants	—	—
Capital Contributions	—	—
Transfers In	1,250,000	—
Transfers Out	(1,037,388)	(1,526,560)
	212,612	(1,526,560)
Change in Net Position	1,826,964	1,044,653
Net Position - Beginning as Previously Reported	23,026,153	22,733,226
Restatement - Change in Accounting Estimates	3,063,289	(1,205,583)
Net Position - Beginning as Restated	26,089,442	21,527,643
Net Position - Ending	27,916,406	22,572,296

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

Business-Type Activities - Enterprise Funds				Governmental Activities
Refuse	Storm Sewer	Nonmajor Sanitary Sewer	Totals	Internal Service
2,672,572	2,022,242	1,535,396	32,987,055	—
—	—	—	—	7,492,231
—	—	—	212,962	—
2,672,572	2,022,242	1,535,396	33,200,017	7,492,231
180,170	(25,474)	137,743	4,073,426	854,381
2,417,666	453,894	902,810	21,376,449	7,676,145
162,867	304,689	136,211	2,835,570	—
2,760,703	733,109	1,176,764	28,285,445	8,530,526
(88,131)	1,289,133	358,632	4,914,572	(1,038,295)
71,565	221,898	117,970	893,773	162,446
—	—	—	263,972	—
—	—	—	84,315	—
—	(281,883)	—	(281,883)	—
71,565	(59,985)	117,970	960,177	162,446
(16,566)	1,229,148	476,602	5,874,749	(875,849)
—	7,000,000	—	7,000,000	—
—	152,003	—	152,003	—
—	4,150,000	—	5,400,000	300,000
(201,055)	—	(135,395)	(2,900,398)	(300,000)
(201,055)	11,302,003	(135,395)	9,651,605	—
(217,621)	12,531,151	341,207	15,526,354	(875,849)
1,591,192	45,625,937	6,617,887	99,594,395	2,659,192
68,404	(25,087)	188,646	2,089,669	—
1,659,596	45,600,850	6,806,533	101,684,064	2,659,192
1,441,975	58,132,001	7,147,740	117,210,418	1,783,343

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

VILLAGE OF WINNETKA, ILLINOIS

Statement of Cash Flows - Proprietary Funds For the Fiscal Year Ended December 31, 2024

	Electric	Water
Cash Flows from Operating Activities		
Receipts from Customers and Users	\$ 19,705,921	7,295,745
Interfund Services Provided	—	—
Payments to Suppliers	(15,039,184)	(3,196,119)
Payments to Employees	(3,123,792)	(1,373,089)
	<u>1,542,945</u>	<u>2,726,537</u>
Cash Flows from Noncapital Financing Activities		
Transfer In	1,250,000	—
Transfers Out	(1,037,388)	(1,526,560)
	<u>212,612</u>	<u>(1,526,560)</u>
Cash Flows from Capital and Related Financing Activities		
Purchase of Capital Assets	(734,322)	(1,922,190)
Principal Payments	—	—
Interest Payments	—	—
	<u>(734,322)</u>	<u>(1,922,190)</u>
Cash Flows from Investing Activities		
Interest Received	252,183	230,157
	<u>252,183</u>	<u>230,157</u>
Net Change in Cash and Cash Equivalents	1,273,418	(492,056)
Cash and Cash Equivalents - Beginning	5,680,666	6,346,381
	<u>5,680,666</u>	<u>6,346,381</u>
Cash and Cash Equivalents - Ending	<u>6,954,084</u>	<u>5,854,325</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	1,027,330	2,327,608
Adjustments to Reconcile Operating Income		
Income to Net Cash Provided by (Used in) Operating Activities:		
Depreciation and Amortization	1,512,882	718,921
Other Income	334,839	13,448
Other Expense - IMRF and OPEB	(1,101,170)	(28,870)
(Increase) Decrease in Current Assets	(247,657)	(68,771)
Increase (Decrease) in Current Liabilities	16,721	(235,799)
	<u>1,542,945</u>	<u>2,726,537</u>
Net Cash Provided by Operating Activities	<u>1,542,945</u>	<u>2,726,537</u>
Noncash Capital and Related Financing Activities		
Capital Grants	—	—
Capital Contributions	—	—
	<u>—</u>	<u>—</u>

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

Business-Type Activities - Enterprise Funds				Governmental Activities
Refuse	Storm Sewer	Nonmajor Sanitary Sewer	Totals	Internal Service
2,637,136	(5,003,768)	1,494,119	26,129,153	—
—	—	—	—	7,519,304
(1,789,372)	(1,859,633)	(935,419)	(22,819,727)	(8,005,856)
(767,948)	(194,973)	(257,347)	(5,717,149)	(524,304)
79,816	(7,058,374)	301,353	(2,407,723)	(1,010,856)
—	4,150,000	—	5,400,000	300,000
(201,055)	—	(135,395)	(2,900,398)	(300,000)
(201,055)	4,150,000	(135,395)	2,499,602	—
—	(7,105,377)	(509,408)	(10,271,297)	—
—	(515,000)	—	(515,000)	—
—	(281,883)	—	(281,883)	—
—	(7,902,260)	(509,408)	(11,068,180)	—
71,565	221,898	117,970	893,773	162,446
(49,674)	(10,588,736)	(225,480)	(10,082,528)	(848,410)
1,582,255	9,140,266	2,880,474	25,630,042	2,674,415
1,532,581	(1,448,470)	2,654,994	15,547,514	1,826,005
(88,131)	1,289,133	358,632	4,914,572	(1,038,295)
162,867	304,689	136,211	2,835,570	—
—	—	—	348,287	—
34,353	(28,781)	(5,452)	(1,129,920)	—
(35,436)	(7,026,010)	(41,277)	(7,419,151)	27,073
6,163	(1,597,405)	(146,761)	(1,957,081)	366
79,816	(7,058,374)	301,353	(2,407,723)	(1,010,856)
—	7,000,000	—	7,000,000	—
—	152,003	—	152,003	—
—	7,152,003	—	7,152,003	—

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

VILLAGE OF WINNETKA, ILLINOIS

Statement of Fiduciary Net Position December 31, 2024

	Pension Trust
ASSETS	
Cash and Cash Equivalents	\$ 607,847
Investments	
Illinois Police Officers' Pension Investment Fund	39,319,861
Illinois Firefighters' Pension Investment Fund	39,165,010
Prepays	8,904
Due from Other Funds	129,706
Total Assets	<u>79,231,328</u>
LIABILITIES	
Accounts Payable	18,288
Due to Other Funds	200,000
Total Liabilities	<u>218,288</u>
NET POSITION	
Net Position Restricted for Pensions	<u><u>79,013,040</u></u>

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

VILLAGE OF WINNETKA, ILLINOIS

Statement of Changes in Fiduciary Net Position For the Fiscal Year Ended December 31, 2024

	Pension Trust
Additions	
Contributions - Employer	\$ 3,120,156
Contributions - Plan Members	592,780
Total Contributions	<u>3,712,936</u>
Investment Income	
Interest Earned	1,012,826
Net Change in Fair Value	<u>6,584,580</u>
	7,597,406
Less Investment Expenses	<u>(68,879)</u>
Net Investment Income	7,528,527
Total Additions	<u>11,241,463</u>
Deductions	
Administration	101,947
Benefits and Refunds	<u>5,788,025</u>
Total Deductions	<u>5,889,972</u>
Change in Fiduciary Net Position	5,351,491
Net Position Restricted for Pensions	
Beginning	<u>73,661,549</u>
Ending	<u><u>79,013,040</u></u>

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

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Village of Winnetka (the Village), Illinois, incorporated in 1869, is a municipal corporation governed by an elected president and six-member Village Council. The Village's major operations include police and fire safety, highway and street maintenance and reconstruction, forestry, building code enforcement, public improvements, economic development, planning and zoning, waterworks and sewerage services, refuse services, electric services, parking system services, 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 President, one elected pension beneficiary and two elected police employees constitute the pension board. The participants are required to contribute a percentage of salary as established by state statute and the Village is obligated to fund all remaining PPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it is legally separate from the Village, the PPERS is reported as if it were part of the primary government because its sole purpose is to provide retirement benefits for the Village's police employees. The PPERS is reported as a 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 firefighters participate in the Firefighters' Pension Employees Retirement System (FPERS). FPERS functions for the benefit of those employees and is governed by a five-member pension board, with two members appointed by the Village President, 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 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 firefighters. The FPERS is reported as a fiduciary fund, and specifically a pension trust fund, due to the fiduciary responsibility exercised over the FPERS.

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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, village yard, motor fuel tax, downtown redevelopment, and general administrative services are classified as governmental activities. The Village's electric, water, refuse, and sewer, and sanitary sewer services are classified as business-type activities.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are: (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations.

The Village's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The Village first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Village's functions and business-type activities (general government, public safety, highways and streets, 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, which include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

The net costs (by function or business-type activity) are normally covered by general revenue (property, sales and use taxes, certain intergovernmental revenues, 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 balance, 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 WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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 Village electively added funds, as major funds, which either have debt outstanding or a specific community focus. The nonmajor funds are combined in a column in the fund financial statements. A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

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

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

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

Governmental Funds

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

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

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Village maintains two nonmajor special revenue funds, the Motor Fuel Tax Fund and the Foreign Fire Tax Fund.

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 does not currently utilize debt service funds.

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 major capital projects fund, the Village Facilities Fund. This fund accounts for the resources used for major rehabilitation of the public works, water and electric yards located at 1390 Willow Road. The Village maintains one nonmajor capital projects funds, the Downtown Redevelopment Fund.

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - 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 is (a) 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 four major enterprise funds. The Electric Fund accounts for the provision of electric utility services to the residents of the Village. The Water Fund accounts for the provision of potable water to the residents of the Village. The Refuse Fund accounts for the provision of refuse services to the residents of the Village. The Storm Sewer Fund accounts for the provision of storm sewer services to residents of the Village. The Village maintains one non-major enterprise fund, the Sanitary Sewer Fund.

Internal Service Funds are used to account for the financing of goods or services provided by an activity to other departments, funds or component units of the Village on a cost-reimbursement basis. The Village maintains five non-major internal service funds. The Information Technology Fund is used to account for the acquisition and depreciation of Village data processing equipment and software. The Worker's Compensation Insurance Fund is used to account for the servicing and payment of claims for workers' compensation. The Health Insurance Fund is used to account for the servicing and payment of claims for health insurance. The Liability Insurance Fund is used to account for the servicing and payment of claims for liability insurance. The Fleet Fund is used to account for the costs of maintaining transportation equipment used by the Village. The Village's internal service funds are presented in the proprietary funds' financial statements. Because the principal users of the internal services are the Village's governmental activities, the financial statements of the internal service funds are consolidated into the governmental column when presented in the government-wide financial statements. To the extent possible, the cost of these services is reported in the appropriate functional activity (general government, public safety, public works, etc.).

Fiduciary Funds

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

Pension Trust Funds are used to account for assets held in a trustee capacity for pension benefit payments. The Police Pension Fund accounts for the accumulation of resources to be used for disability and retirement annuity payments to employees covered by the plan. The Firefighters' Pension Fund accounts for the accumulation of resources to be used for disability and retirement payments to employees covered by the plan.

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

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

Measurement Focus

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

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

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

All proprietary and pension trust funds utilize an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows and liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported. Proprietary and pension trust fund balance 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, interest revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Basis of Accounting - Continued

All proprietary and pension trust funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Village's enterprise funds are charges to customers for sales and services. The Village also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/NET POSITION

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, 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.

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements 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.

Receivables

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

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/ NET POSITION - Continued

Prepays/Inventories

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

Capital Assets

Capital assets purchased or acquired with an original cost of \$50,000 to \$200,000, 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. In the case of the initial capitalization of general infrastructure assets (i.e., those reported by the governmental activities) the government chose to include all such items regardless of their acquisition date. 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 bases for proprietary fund capital assets are the same as those used for the general capital assets. Donated capital assets are capitalized at acquisition value on the date donated.

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

Buildings and Improvements	50 - 65 Years
Machinery and Equipment	5 - 10 Years
Furniture and Fixtures	7 - 30 Years
Infrastructure	20 - 50 Years
Plants and Equipment	7 - 30 Years
Distribution System	7 - 30 Years
Sewer System	50 Years
Other Equipment	5 - 10 Years

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/ NET POSITION - Continued

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.

Compensated Absences

The Village accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee.

Up to one year's vacation time may be carried over to the next calendar year, subject to the written approval of the Department Head. Eligible employees accrue sick leave benefits.

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.

Long-Term Obligations

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

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

Net Position

In the government-wide financial statements, net position is 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.

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/ NET POSITION - Continued

Net Position - Continued

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 balance 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.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

Budgets are adopted on a basis consistent with generally accepted accounting principles. All departments of the Village submit requests for their department 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 expenditures for the next fiscal year. 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 designations, but may not change the form of the budget. Budgets are prepared for all funds.

The Administrator is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the governing body. Expenditures may not legally exceed budgeted expenses at the fund level. During the year, no amendments were made.

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - Continued

EXCESS OF ACTUAL EXPENDITURES/EXPENSES, EXCLUSIVE OF DEPRECIATION, OVER BUDGET IN INDIVIDUAL FUNDS

The following funds had an excess of actual expenditures/expenses, exclusive of depreciation, over budget as of the date of this report:

Fund	Excess
Information Technology	\$ 96,610
Workers Compensation Insurance	404,497
Health Insurance	62,367
Liability Insurance	52,353
Fleet	106,510
Police Pension	194,309
Firefighters' Pension	98,215

DEFICIT NET POSITION

The following fund had deficit net position as of the date of this report:

Fund	Deficit
Workers Compensation Insurance	\$ 26,355

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.

Village

Deposits. At year-end, the carrying amount of the Village's deposits for governmental and business-type activities totaled \$8,971,829 and the bank balances totaled \$10,414,701.

Investments. The Village has the following investment fair values and maturities:

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Village - Continued

Investments - Continued.

Investment Type	Investment Maturities (in Years)				
	Fair Value	Less Than One	One to Five	Six to Ten	More Than Ten
U.S. Treasury Obligations	\$ 37,876,243	—	37,876,243	—	—
U.S. Agency Obligations	4,898,231	998,335	3,899,896	—	—
Municipal Bonds	1,633,091	—	1,478,669	—	154,422
Totals	44,407,565	998,335	43,254,808	—	154,422

The Village has the following recurring fair value measurements as of December 31, 2024:

- U.S. Treasury Obligations of \$37,876,243 are valued using quoted market prices (Level 1 inputs)
- U.S. Agency Obligations of \$4,898,231 are valued using a matrix pricing model (Level 2 inputs)
- Municipal Bonds of \$1,633,091 are valued using a matrix pricing model (Level 2 inputs)

Debt Securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Village - Continued

Investments - Continued. Debt Securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

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 attempts to limit the Village's exposure to interest rate risk by matching its investments with anticipated cash flow requirements. The Village will not directly invest in securities maturing more than five (5) years from the date of purchase. Reserve funds may be invested in securities exceeding five (5) years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of the funds.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Village helps limit its exposure to credit risk by primarily investing in external investment pools (Illinois Funds). The Village's investment policy also prescribes to the "prudent person" rule which states that, "investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as possible income to be derived." The investment ratings for the U.S. agency obligations are not available.

Concentration of Credit 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 requires diversification of investments to avoid unreasonable risk by limiting commercial paper to the lesser of 20% of the cash and investment balance at the time of placement, or 25% of the cash and investment balance. At year-end, the Village has no 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).

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 limits custodial credit risk for deposits by not maintaining funds in any institution not willing or capable of pledging required collateral for funds in excess of FDIC insurable limits. The amount of collateral provided shall not be less than 110 percent of the fair value of the net amount of public funds secured. Pledged collateral will be held in safekeeping by an independent third-party depository designated by the Village and evidenced by a safekeeping agreement. At year-end, all of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

Custodial Credit - Investments. In the case of investments, 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 address custodial credit risk for investments.

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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 \$316,124 and the bank balances totaled \$313,569.

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 states that all deposits in excess of FDIC insurable limits be secured by collateral in order to protect deposits from default. 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 \$39,319,861 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 December 31, 2024, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 9.59%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - 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 comprehensive financial 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 \$291,723 and the bank balances totaled \$298,472.

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 states that all deposits in excess of FDIC insurable limits be secured by collateral in order to protect deposits from default. 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 \$39,165,010 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 December 31, 2024, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 10.92%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Restated Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land and Right of Way	\$ 13,680,000	—	—	13,680,000
Depreciable Capital Assets				
Buildings and Improvements	21,853,684	232,557	—	22,086,241
Machinery and Equipment	9,455,121	322,244	—	9,777,365
Infrastructure	60,860,571	1,656,873	—	62,517,444
	92,169,376	2,211,674	—	94,381,050
Less Accumulated Depreciation				
Buildings and Improvements	15,462,250	583,622	—	16,045,872
Machinery and Equipment	7,165,041	335,672	—	7,500,713
Infrastructure	19,835,372	1,250,349	—	21,085,721
	42,462,663	2,169,643	—	44,632,306
Total Net Depreciable Capital Assets	49,706,713	42,031	—	49,748,744
Total Net Capital Assets	63,386,713	42,031	—	63,428,744

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 145,334
Public Safety	321,319
Community Development	1,690,014
Public Works	12,976
	<u>2,169,643</u>

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS - Continued

Business-Type Activities

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

	Beginning Balances as Restated	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 2,214,508	—	—	2,214,508
Construction in Progress	36,193,441	14,257,380	—	50,450,821
	<u>38,407,949</u>	<u>14,257,380</u>	<u>—</u>	<u>52,665,329</u>
Depreciable Capital Assets				
Buildings	7,091,746	101,200	—	7,192,946
Plants and Equipment	18,297,808	385,651	—	18,683,459
Distribution System	67,811,436	2,018,231	—	69,829,667
Sewer System	20,912,513	509,408	—	21,421,921
Other Equipment	7,335,914	151,430	—	7,487,344
	<u>121,449,417</u>	<u>3,165,920</u>	<u>—</u>	<u>124,615,337</u>
Less Accumulated Depreciation				
Buildings	4,772,574	156,888	—	4,929,462
Plants and Equipment	16,239,577	249,395	—	16,488,972
Distribution System	36,663,849	1,759,755	—	38,423,604
Sewer System	6,445,524	385,887	—	6,831,411
Other Equipment	5,860,679	258,286	—	6,118,965
	<u>69,982,203</u>	<u>2,810,211</u>	<u>—</u>	<u>72,792,414</u>
Total Net Depreciable Capital Assets	<u>51,467,214</u>	<u>355,709</u>	<u>—</u>	<u>51,822,923</u>
Total Net Capital Assets	<u>89,875,163</u>	<u>14,613,089</u>	<u>—</u>	<u>104,488,252</u>

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

Electric	\$ 1,512,882
Water	718,921
Refuse	162,867
Storm Sewer	279,330
Sanitary Sewer	<u>136,211</u>
	<u>2,810,211</u>

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

INTERFUND BALANCES

The composition of interfund balances as of the date of this report, is as follows:

Receivable Fund	Payable Fund	Amount
General	Water	\$ 250,000 (1)
General	Police Pension	70,294 (2)
Fire Pension	Police Pension	<u>129,706 (2)</u>
		<u>450,000</u>

Interfund balances result from (1) the time lag between when transactions are recorded in the accounting system and when payments between funds are made, and (2) Village advanced funds to the pension funds to complete payroll due to delays in the County's property tax distributions.

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
Internal Service	Internal Service	\$ 300,000 (1)
Electric	Water	1,250,000 (1)
Storm Sewer	General	4,150,000 (2)
Nonmajor Governmental	General	350,000 (2)
Nonmajor Governmental	Nonmajor Governmental	1,300,000 (1)
Village Facilities	Nonmajor Governmental	100,000 (1)
General	Electric	1,037,388 (1)
General	Water	276,560 (1)
General	Refuse	201,055 (1)
General	Nonmajor Business-type	<u>135,395 (1)</u>
		<u>9,100,398</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.

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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 both 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
\$12,035,000 Taxable General Obligation Refunding Bonds of 2020, due in annual installments of \$190,000 to \$775,000 through December 15, 2040 plus interest at 2.50% to 2.75%.	Storm Sewer	\$ 10,845,000	—	515,000	10,330,000

Landfill Closure Costs

On June 1, 1993, the Village Council approved closing the landfill by April 1, 1994, depending on the final outcome of federal regulations. The post-closure costs of \$938,259 are based on landfill capacity used to date and have been estimated by the Village engineers. The Village annually reviews these costs and adjusts them as necessary. On April 1, 1994, the Village established the Refuse Fund as a separate enterprise fund. The post-closure costs will be funded by the operations of the Refuse Fund. The landfill is closed; however, there has been no work on it to be permanently closed.

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 be 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 WINNETKA, ILLINOIS

Notes to the Financial Statements December 31, 2024

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	\$ 1,412,556	125,785	—	1,538,341	153,834
Net Pension Liabilities					
IMRF	3,469,066	117,409	—	3,586,475	—
Police	14,193,552	—	1,663,440	12,530,112	—
Fire	17,180,802	—	1,340,191	15,840,611	—
Total OPEB Liability - RBP	2,634,808	370,966	—	3,005,774	263,343
	<u>38,890,784</u>	<u>614,160</u>	<u>3,003,631</u>	<u>36,501,313</u>	<u>417,177</u>
Business-Type Activities					
Compensated Absences	548,027	—	3,199	544,828	54,483
Net Pension Liability - IMRF	3,033,445	14,674	—	3,048,119	—
Total OPEB Liability - RBP	1,233,369	98,937	—	1,332,306	116,718
General Obligation Bonds	10,845,000	—	515,000	10,330,000	535,000
Plus: Unamortized Bond Premium	232,639	—	13,685	218,954	13,685
Landfill Post-Closure Costs	938,259	—	—	938,259	—
	<u>16,830,739</u>	<u>113,611</u>	<u>531,884</u>	<u>16,412,466</u>	<u>719,886</u>

For the governmental activities, the compensated absences, the net pension liabilities, and the total OPEB liability are liquidated by the General Fund.

For the business-type activities, compensated absences, the net pension liability, and the total OPEB liability are liquidated by the Electric, Water, Refuse, Storm Sewer and Sanitary Sewer Funds. The general obligation bonds are liquidated by the Storm Sewer Fund. The Refuse Fund makes payments on the landfill post-closure costs.

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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	Business-Type Activities	
	General Obligation	
	Bonds	
	Principal	Interest
2025	\$ 535,000	267,105
2026	545,000	253,730
2027	560,000	240,105
2028	575,000	226,105
2029	585,000	211,730
2030	600,000	197,105
2031	615,000	182,105
2032	630,000	166,730
2033	650,000	150,980
2034	665,000	134,730
2035	680,000	118,105
2036	700,000	100,425
2037	720,000	82,225
2038	740,000	62,425
2039	755,000	42,075
2040	775,000	21,312
Totals	10,330,000	2,456,992

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

REPORTING UNITS AFFECTED BY ADJUSTMENTS TO AND RESTATEMENTS OF BEGINNING BALANCES

Change in Accounting Estimate. Beginning net position for Governmental Activities and Business-Type Activities/funds were restated as a result of a capital asset records not being accurate in the previous years. The following is a summary of the net position as originally reported and as restated:

	Governmental Activities	Business-Type Activities	Electric	Water	Refuse	Storm Sewer	Sanitary Sewer
Beginning Net Position as Previously Reported	\$ 56,909,029	99,594,395	23,026,153	22,733,226	1,591,192	45,625,937	6,617,887
Change in Accounting Estimates							
Capital Assets	13,020,087	2,089,669	3,063,289	(1,205,583)	68,404	188,646	(25,087)
Beginning Net Position as Restated	69,929,116	101,684,064	26,089,442	21,527,643	1,659,596	45,814,583	6,592,800

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of December 31, 2024:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 63,428,744
Less Capital Related Debt:	
Capital Related Accounts Payable	(68,117)
Net Investment in Capital Assets	63,360,627
Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	104,488,252
Plus: Unamortized Loss on Refunding	624,662
Less Capital Related Debt:	
Taxable General Obligation Refunding Bonds of 2020	(10,330,000)
Unamortized Premium	(218,954)
Net Investment in Capital Assets	94,563,960

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS

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

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.

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 Village Council; 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 Village Council's intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Village Council itself or b) a body or official to which the Village Council has delegated the authority to assign amounts to be used for specific purposes. The Village's highest level of decision-making authority is the Village Council, 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 cash balance equal to 33.33% to 50% of budgeted operating expenditures plus 100% of the cash needed to fund all pension plans at the 90% funded level.

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

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

	General	Capital Projects Village Facilities	Nonmajor	Totals
Restricted				
Highways and Streets	\$ —	—	3,193,454	3,193,454
Foreign Fire Tax	—	—	226,009	226,009
	—	—	3,419,463	3,419,463
Assigned				
Infrastructure Improvement Projects	10,836,350	29,644	—	10,865,994
Downtown Redevelopment	—	—	2,740,402	2,740,402
	10,836,350	29,644	2,740,402	13,606,396
Unassigned	18,102,687	—	—	18,102,687
Total Fund Balances	28,939,037	29,644	6,159,865	35,128,546

PROPERTY TAXES

Property taxes for 2024 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 issued on or about February 1 and August 1 and are payable in two installments, on or about March 1 and September 1. The County collects such taxes and remits them periodically. As the 2024 tax levy is intended to fund expenditures for the 2024 fiscal year, these taxes are deferred as of December 31, 2024.

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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; employee health; natural disasters; and injuries to the Village's employees. These risks are provided for through a managed self-insurance program. Under this program the Village is self-insured for the first \$100,000 for liability and property claims, and \$250,000 for workers' compensation claims. Commercial insurance is carried for amounts in excess of the self-insured amounts. The Village purchases liability and property insurance through the Illinois County Risk Management Trust and utilizes this agency to manage these claims. There were no reductions in insurance limits during 2024 from the coverage amounts in effect for 2019. The Village's self-insurance activities are reported in the Health Insurance, General Liability Insurance and Workers' Compensation internal service funds. All of the Villages claims are considered noncurrent liabilities.

Premiums are paid into the internal service funds by the departments of the General Fund and other funds based upon historical cost estimates. Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Reported liabilities are actuarially determined and include an amount for claims that have been incurred but not reported. There were no insurance claim settlements which exceeded the amounts of insurance coverage during 2024 and 2023.

Changes in the balances of claims liabilities during the fiscal year are as follows:

	Workers'		
	Compensation	Liability	Totals
Claims Payable - December 31, 2022	\$ 746,474	105,724	852,198
Incurred Claims	269,726	493,055	762,781
Claims Paid	(765,100)	(498,779)	(1,263,879)
Claims Payable - December 31, 2023	251,100	100,000	351,100
Incurred Claims	645,151	649,851	1,295,002
Claims Paid	(472,997)	(649,851)	(1,122,848)
Claims Payable - December 31, 2024	423,254	100,000	523,254
Amount Due Within One Year			125,550

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Intergovernmental Personnel Benefit Cooperative (IPBC)

Risks for medical and death benefits for employees and retirees are provided for through the Village's participation in the Intergovernmental Personnel Benefit Cooperative (IPBC). IPBC acts as an administrative agency to receive, process and pay such claims as may come within the benefit program of each member. IPBC maintains specific reinsurance coverage for claims in excess of \$50,000 per individual employee participant. The Village pays premiums to IPBC based upon current employee participation and its prior experience factor with the pool. Current year overages or underages for participation in the pool are adjusted into subsequent years experience factor for premiums. 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.

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.

JOINT VENTURES

Illinois Municipal Electric Agency (IMEA)

The Village's contract with the IMEA provides that each member is liable for its proportionate share of any costs arising from defaults in payment obligations by other members.

Description of Jointly Governed Organizations

IMEA was created in 1984 by a group of municipalities under the provisions of Division 119.1 of Article II of the Illinois Municipal code. IMEA is a body politic and corporate, municipal corporation and unit of local government of the State of Illinois. The purpose of IMEA is to jointly plan, finance, own, and operate facilities for the generation and transmission of electric power and to provide for the current and projected energy needs of the purchasing members.

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

JOINT VENTURES - Continued

Illinois Municipal Electric Agency (IMEA) - Continued

Description of Jointly Governed Organizations - Continued

IMEA is governed by a Board of Directors comprised of one representative designated from each member. The Board determines the general policies of IMEA, makes all appropriations, approves contracts, approves the issuance of debt (some of which requires the approval of each participating member), and exercises such powers and performs such duties as may be prescribed in the agreement or bylaws. Certain matters, generally of a financial nature (such as the issuance of debt or a change in cost allocation formulas) require either a super-majority vote or approval from the governing boards of participating members.

The Village is a fully participating member of IMEA, which consists of 32 members, 32 of which are fully participating. Fully participating members obtain wholesale electricity from IMEA at a reduced price and are also responsible for the outstanding debt of IMEA.

IMEA has four debt issues outstanding related to financing ownership of coal fired electric generation facilities. While the Village of Winnetka does not have a specific percentage of these debts as a fixed liability, the Village of Winnetka is contractually bound to purchase power from IMEA through a purchased power agreement. The purchased power contract takes into account load factor, kilowatt sales to each member, and outstanding IMEA debt in setting the price paid by the member communities for wholesale power. IMEA has \$694 million of long-term debt outstanding and \$50 million due in the current fiscal year ending April 30, 2024. Based on the Village's percentage of the overall demand of IMEA, projected kilowatt hour sales, and debt outstanding, it is projected that the Village will pay about \$694 million for debt principal outstanding through 2035 as part of its regular purchased power payments for debt outstanding as of April 30, 2024.

Below is a schedule of facilities where IMEA has on ownership interest:

Coal Facility Name	% Ownership *	Capacity Owned (Megawatts) *	Status
Trimble County Unit 1	12.12%	62	Operational
Trimble County Unit 2	12.12%	91	Operational
Prairie State	15.17%	240	Operational
Total		393	

* Per April 30, 2024 financial statements.

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

JOINT VENTURES - Continued

Illinois Municipal Electric Agency (IMEA) - Continued

Summary of Operating Revenues, Operating Expenses and Changes in Net Position for the year ended April 30, 2024, in millions of dollars:

Operating Revenues	\$ 312.6
Operating Expenses	<u>243.7</u>
Net Operating Income	68.9
Other Nonoperating Expenses (Net)	<u>(22.9)</u>
Change in Net Position	<u><u>46.0</u></u>

Complete financial statements for IMEA can be obtained from IMEA's administrative office at 3400 Conifer Drive, Springfield, Illinois 62711, or on the internet at www.imea.org.

Solid Waste Agency of Northern Cook County (SWANCC)

The Board of Directors determines the general policy of SWANCC, makes all appropriations, approves contracts, adopts resolutions providing for the issuance of bonds or notes by SWANCC, adopts by-laws, rules and regulations, and exercises such powers and performs such duties as may be prescribed in the SWANCC agreement or the by-laws. Separate audited financial statements are available at 77 W. Hintz Road, Suite 200, Wheeling, Illinois 60090.

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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. Separate reports are issued for the Police and Firefighter Pension Plans and may be obtained by writing to the Village at 510 Green Bay Road, Winnetka, IL 60093. IMRF issues 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 on-line at www.imrf.org. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois.

The aggregate amounts recognized for the pension plans is:

	Pension Expense	Net Pension Liability	Deferred Outflows	Deferred Inflows
IMRF	\$ 914,837	6,634,594	4,731,728	750,296
Police Pension	1,029,875	12,530,112	2,812,613	2,007,668
Firefighters' Pension	1,816,232	15,840,611	2,007,200	519,311
	<u>3,760,944</u>	<u>35,005,317</u>	<u>9,551,541</u>	<u>3,277,275</u>

Illinois Municipal Retirement Fund (IMRF)

Plan Descriptions

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 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 WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

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, 2024, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	166
Inactive Plan Members Entitled to but not yet Receiving Benefits	71
Active Plan Members	<u>102</u>
Total	<u><u>339</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 year-ended December 31, 2024, the Village's contribution was 8.47% of covered payroll.

Net Pension Liability. The Village's net pension liability was measured as of December 31, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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 liability was determined by an actuarial valuation performed, as of December 31, 2024, 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 non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. 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-2021. 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-2021.

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

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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.

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	24.50%	5.20%
Domestic Equities	34.50%	4.35%
International Equities	18.00%	5.40%
Real Estate	10.50%	6.40%
Blended	11.50%	4.85% - 6.25%
Cash and Cash Equivalents	1.00%	3.60%

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/(asset) to changes in the discount rate. The table below presents the net pension liability/(asset) of the Village calculated using the discount rate as well as what the Village's net pension liability/(asset) 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/(Asset)	\$ 16,173,519	6,634,594	(1,068,051)

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2023	\$ 90,187,077	83,684,566	6,502,511
Changes for the Year:			
Service Cost	932,077	—	932,077
Interest on the Total Pension Liability	6,337,316	—	6,337,316
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	3,567,524	—	3,567,524
Changes of Assumptions	—	—	—
Contributions - Employer	—	998,281	(998,281)
Contributions - Employees	—	539,208	(539,208)
Net Investment Income	—	8,543,687	(8,543,687)
Benefit Payments, including Refunds of Employee Contributions	(6,483,711)	(6,483,711)	—
Other (Net Transfer)	—	623,658	(623,658)
Net Changes	4,353,206	4,221,123	132,083
Balances at December 31, 2024	94,540,283	87,905,689	6,634,594

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

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

For the year ended December 31, 2024, the Village recognized pension expense of \$914,837. At December 31, 2024, 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	\$ 2,464,744	(700,109)	1,764,635
Change in Assumptions	—	(50,187)	(50,187)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	2,266,984	—	2,266,984
Total Deferred Amounts Related to IMRF	4,731,728	(750,296)	3,981,432

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
2025	\$ 1,762,762
2026	3,769,908
2027	(1,024,589)
2028	(526,649)
2029	—
Thereafter	—
Totals	3,981,432

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements
December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan

Plan Descriptions

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

Plan Membership. At December 31, 2024, the measurement date, membership consisted of the following:

Inactive Plan Members Currently Receiving Benefits	34
Inactive Plan Members Entitled to but not yet Receiving Benefits	12
Active Plan Members	<u>28</u>
Total	<u><u>74</u></u>

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

The Police Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Covered employees hired before January 1, 2011 (Tier 1), attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit of ½ of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.5 percent of such salary for each additional year of service over 20 years up to 30 years, to a maximum of 75 percent of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3 percent of the original pension and 3 percent compounded annually thereafter.

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan - Continued

Plan Descriptions - Continued

Benefits Provided - Continued. Covered employees hired on or after January 1, 2011 (Tier 2), attaining the age of 55 or older with 10 or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the police officer during the 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 is 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 proceeding calendar year.

Contributions. Covered employees are required to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. However, effective January 1, 2011, ILCS requires the Village to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. For the year-ended December 31, 2024, the Village's contribution was 42.51% of covered payroll.

Concentrations. At year-end, the Pension Plan 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).

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements
December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan - Continued

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed, as of December 31, 2024, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	6.75%
Salary Increases	Service Based
Cost of Living Adjustments	2.50%
Inflation	2.50%

Mortality rates are based on the PubS-2010 Employee mortality, unadjusted, with generational improvements with most recent projection scale (currently Scale MP-2021).

Discount Rate

The discount rate used to measure the total pension liability was 6.75%, same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Village contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan - Continued

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the 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 (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Net Pension Liability	\$ 19,290,547	12,530,112	6,970,739

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2023	\$ 51,263,240	37,069,688	14,193,552
Changes for the Year:			
Service Cost	644,310	—	644,310
Interest on the Total Pension Liability	3,406,860	—	3,406,860
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	(490,896)	—	(490,896)
Changes of Assumptions	—	—	—
Contributions - Employer	—	1,344,133	(1,344,133)
Contributions - Employees	—	313,324	(313,324)
Net Investment Income	—	3,616,796	(3,616,796)
Benefit Payments, Including Refunds of Employee Contributions	(2,864,032)	(2,864,032)	—
Other (Net Transfer)	—	(50,539)	50,539
Net Changes	696,242	2,359,682	(1,663,440)
Balances at December 31, 2024	51,959,482	39,429,370	12,530,112

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan - Continued

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

For the year ended December 31, 2024, the Village recognized pension expense of \$1,029,875. At December 31, 2024, 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	\$ 1,895,493	(820,364)	1,075,129
Change in Assumptions	—	(1,187,304)	(1,187,304)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	917,120	—	917,120
Total Deferred Amounts Related to Police Pension	2,812,613	(2,007,668)	804,945

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
2025	\$ 359,750
2026	702,372
2027	(261,819)
2028	86,458
2029	(81,816)
Thereafter	—
Total	804,945

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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 President, one member is elected by pension beneficiaries and two members are elected by active fire employees.

Plan Membership. At December 31, 2024, the measurement date, membership consisted of the following:

Inactive Plan Members Currently Receiving Benefits	38
Inactive Plan Members Entitled to but not yet Receiving Benefits	4
Active Plan Members	<u>24</u>
Total	<u><u>66</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 credited 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.

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Firefighters' Pension Plan - Continued

Plan Descriptions - Continued

Benefits Provided - Continued. Covered employees hired on or after January 1, 2011 (Tier 2), attaining the age of 55 or older with 10 or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the 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 is 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.

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 year-ended December 31, 2024, the Village's contribution was 60.09% of covered payroll.

Significant Investments. At year end, the Pension Plan 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).

Notes to the Financial Statements
December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Firefighters' Pension Plan - Continued

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed, as of December 31, 2024, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	6.75%
Salary Increases	Service Based
Cost of Living Adjustments	2.50%
Inflation	2.25%

Mortality rates are based on the PubS-2010 Employee mortality, unadjusted, with generational improvements with the most recent projection scale (currently Scale MP-2021). 20% of active deaths are assumed to be in the line of duty.

Discount Rate

The discount rate used to measure the total pension liability was 6.75%, same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Village contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Firefighters' Pension Plan - Continued

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the 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 (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Net Pension Liability	\$	22,948,434	15,840,611	9,978,223

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2023	\$ 53,772,663	36,591,861	17,180,802
Changes for the Year:			
Service Cost	755,640	—	755,640
Interest on the Total Pension Liability	3,581,641	—	3,581,641
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	238,330	—	238,330
Changes of Assumptions	—	—	—
Contributions - Employer	—	1,776,023	(1,776,023)
Contributions - Employees	—	279,456	(279,456)
Net Investment Income	—	3,911,731	(3,911,731)
Benefit Payments, Including Refunds of Employee Contributions	(2,923,993)	(2,923,993)	—
Other (Net Transfer)	—	(51,408)	51,408
Net Changes	1,651,618	2,991,809	(1,340,191)
Balances at December 31, 2024	55,424,281	39,583,670	15,840,611

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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 year ended December 31, 2024, the Village recognized pension expense of \$1,816,232. At December 31, 2024, 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	\$ 1,858,963	—	1,858,963
Change in Assumptions	—	(519,311)	(519,311)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	148,237	—	148,237
Total Deferred Amounts Related to Firefighters' Pension	2,007,200	(519,311)	1,487,889

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
2025	\$ 733,579
2026	1,445,037
2027	(443,760)
2028	(246,967)
2029	—
Thereafter	—
Total	1,487,889

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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. RBP provides medical benefits for retirees and their dependents. Retirees pay the full cost of the premium. Coverage can continue when Medicare eligible. Coverage for dependents can continue upon the death of the retiree given that contributions continue.

Public Safety employees that suffer a catastrophic injury or are killed in the line of duty receive fully paid health insurance lifetime coverage for the employee, their spouse, and for each dependent child until the child reaches the age of majority under the Public Safety Employee Benefit Act.

Plan Membership. As of December 31, 2023, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	53
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>153</u>
Total	<u><u>206</u></u>

Total OPEB Liability

The Village's total OPEB liability was measured as of December 31, 2023, and was determined by an actuarial valuation as of December 31, 2024.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability - Continued

Actuarial Assumptions and Other Inputs - Continued.

Inflation	3.00%
Salary Increases	3.50%
Discount Rate	4.28%
Healthcare Cost Trend Rates	6.00% for 2022 decreasing to an ultimate rate of 4.50% for 2037 and later years
Retirees' Share of Benefit-Related Costs	100% of projected health insurance premiums for retirees

The discount rate was based on the S&P Municipal Bond 20 Year High-Grade Rate Index.

Mortality rates were based on the PubG.H-2010(B) Mortality Table - General (below-median income) with future mortality improvement using Scale MP-2020.

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at December 31, 2023	<u>\$ 3,868,177</u>
Changes for the Year:	
Service Cost	186,370
Interest on the Total OPEB Liability	147,126
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	569,148
Changes of Assumptions or Other Inputs	(52,680)
Benefit Payments	(380,061)
Other Changes	—
Net Changes	<u>469,903</u>
Balance at December 31, 2024	<u><u>4,338,080</u></u>

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

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

The discount rate used to measure the total pension liability was 4.28%, while the prior valuation used 4.00%. 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 (3.28%)	Current Discount Rate (4.28%)	1% Increase (5.28%)
Total OPEB Liability	\$	4,633,796	4,338,080	4,068,831

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:

		1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$	4,003,040	4,338,080	4,725,581

VILLAGE OF WINNETKA, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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

For the year ended December 31, 2024, the Village recognized OPEB expense of \$388,913. At December 31, 2024, the Village 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	\$ 492,507	(202,747)	289,760
Change in Assumptions	373,857	(571,776)	(197,919)
Net Difference Between Projected and Actual Earnings	—	—	—
Total Deferred Amounts Related to OPEB	866,364	(774,523)	91,841

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 Outflows/ (Inflows) of Resources
2025	\$ 34,908
2026	16,881
2027	(20,937)
2028	(30,811)
2029	10,723
Thereafter	81,077
Totals	91,841

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 - Last Ten Fiscal Years
 - Illinois Municipal Retirement Fund
 - Police Pension Fund
 - Firefighters' Pension Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Fiscal Years
 - Illinois Municipal Retirement Fund
 - Police Pension Fund
 - Firefighters' Pension Fund
- Schedule of Investment Returns - Last Ten Fiscal Years
 - Police Pension Fund
 - Firefighters' Pension Fund
- Schedule of Changes in the Employer's Total OPEB Liability
 - Retiree Benefit Plan
- Budgetary Comparison Schedules
 - General Fund

Notes to the Required Supplementary Information

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

VILLAGE OF WINNETKA, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Employer Contributions - Last Ten Fiscal Years

December 31, 2024

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 1,355,725	\$ 1,458,442	\$ 102,717	\$ 9,317,696	15.65%
2016	1,347,077	1,376,867	29,790	9,393,842	14.66%
2017	1,284,332	1,507,708	223,376	9,464,493	15.93%
2018	1,313,581	1,319,781	6,200	9,595,185	13.75%
2019	1,146,391	1,215,748	69,357	9,756,517	12.46%
2020	1,417,899	1,508,402	90,503	10,091,807	14.95%
2021	1,326,925	1,454,767	127,842	9,902,428	14.69%
2022	1,130,656	1,130,656	—	10,269,362	11.01%
2023	816,923	838,212	21,289	10,906,850	7.69%
2024	998,281	998,281	—	11,786,073	8.47%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	19 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.75% to 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
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.

VILLAGE OF WINNETKA, ILLINOIS

Police Pension Fund

Schedule of Employer Contributions - Last Ten Fiscal Years

December 31, 2024

Fiscal Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 1,110,899	\$ 1,154,177	\$ 43,278	\$ 2,546,092	45.33%
2016	1,308,146	1,307,493	(653)	2,607,617	50.14%
2017	1,446,665	1,423,835	(22,830)	2,568,172	55.44%
2018	1,488,956	1,467,306	(21,650)	2,691,970	54.51%
2019	1,519,805	1,496,469	(23,336)	2,857,689	52.37%
2020	1,720,195	1,681,054	(39,141)	2,671,838	62.92%
2021	1,291,013	1,256,878	(34,135)	2,753,118	45.65%
2022	1,188,074	1,198,064	9,990	2,897,538	41.35%
2023	1,236,103	1,172,360	(63,743)	2,847,215	41.18%
2024	1,336,136	1,344,133	7,997	3,161,695	42.51%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Open)
Remaining Amortization Period	13 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.50%
Salary Increases	Service Based
Investment Rate of Return	6.75%
Retirement Age	50 - 70
Mortality	PubS-2010 Employee mortality, unadjusted, with generational improvements with the most recent projections scale (currently Scale MP-2021).

VILLAGE OF WINNETKA, ILLINOIS

Firefighters' Pension Fund

Schedule of Employer Contributions - Last Ten Fiscal Years

December 31, 2024

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 1,327,823	\$ 1,391,267	\$ 63,444	\$ 2,440,604	57.01%
2016	1,451,602	1,439,948	(11,654)	2,421,648	59.46%
2017	1,723,176	1,708,105	(15,071)	2,560,651	66.71%
2018	1,776,163	1,743,268	(32,895)	2,428,840	71.77%
2019	1,819,236	1,792,372	(26,864)	2,571,425	69.70%
2020	1,968,569	1,929,099	(39,470)	2,674,991	72.12%
2021	1,425,539	1,385,927	(39,612)	2,540,201	54.56%
2022	1,356,132	1,360,608	4,476	2,553,887	53.28%
2023	1,602,287	1,523,953	(78,334)	2,894,479	52.65%
2024	1,760,416	1,776,023	15,607	2,955,643	60.09%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Open)
Remaining Amortization Period	13 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.50%
Salary Increases	Service Based
Investment Rate of Return	6.75%
Retirement Age	50 - 70
Mortality	PubS-2010 Employee mortality, unadjusted, with generational improvements with the most recent projections scale (currently Scale MP-2021).

VILLAGE OF WINNETKA, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Fiscal Years

December 31, 2024

	2015	2016	2017
Total Pension Liability			
Service Cost	\$ 994,117	963,903	942,741
Interest	5,445,933	5,657,743	5,819,726
Changes in Benefit Terms	—	—	—
Differences Between Expected and Actual Experience	681,118	261,926	2,116,018
Change of Assumptions	84,007	(260,501)	(2,695,351)
Benefit Payments, Including Refunds of Member Contributions	(3,997,516)	(4,516,723)	(4,994,628)
Net Change in Total Pension Liability	3,207,659	2,106,348	1,188,506
Total Pension Liability - Beginning	74,308,286	77,515,945	79,622,293
Total Pension Liability - Ending	77,515,945	79,622,293	80,810,799
Plan Fiduciary Net Position			
Contributions - Employer	\$ 1,458,442	1,376,867	1,507,708
Contributions - Members	418,903	453,957	427,932
Net Investment Income	328,436	4,475,261	12,392,876
Benefit Payments, Including Refunds of Member Contributions	(3,997,516)	(4,516,723)	(4,994,628)
Other (Net Transfer)	1,461,440	691,482	(1,218,760)
Net Change in Plan Fiduciary Net Position	(330,295)	2,480,844	8,115,128
Plan Net Position - Beginning	66,747,256	66,416,961	68,897,805
Plan Net Position - Ending	66,416,961	68,897,805	77,012,933
Employer's Net Pension Liability/(Asset)	\$ 11,098,984	10,724,488	3,797,866
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	85.68%	86.53%	95.30%
Covered Payroll	\$ 9,317,696	9,393,842	9,464,493
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	119.12%	114.17%	40.13%

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

2018	2019	2020	2021	2022	2023	2024
885,530	954,153	921,534	895,986	847,561	904,122	932,077
5,895,632	5,987,185	6,054,543	6,215,634	6,325,416	6,395,539	6,337,316
—	—	—	—	—	—	—
439,147	(316,723)	1,850,991	786,466	103,520	(1,582,857)	3,567,524
2,135,288	—	(483,869)	—	—	(113,465)	—
(5,290,275)	(5,542,680)	(5,815,773)	(6,401,191)	(6,318,073)	(6,357,063)	(6,483,711)
4,065,322	1,081,935	2,527,426	1,496,895	958,424	(753,724)	4,353,206
80,810,799	84,876,121	85,958,056	88,485,482	89,982,377	90,940,801	90,187,077
84,876,121	85,958,056	88,485,482	89,982,377	90,940,801	90,187,077	94,540,283
1,319,781	1,215,748	1,508,402	1,454,767	1,130,656	838,212	998,281
431,783	439,043	454,131	445,610	463,654	490,809	539,208
(4,799,193)	13,756,052	11,732,110	15,397,830	(13,744,280)	9,107,217	8,543,687
(5,290,275)	(5,542,680)	(5,815,773)	(6,401,191)	(6,318,073)	(6,357,063)	(6,483,711)
1,839,918	(564,652)	627,559	87,710	(573,634)	(662,545)	623,658
(6,497,986)	9,303,511	8,506,429	10,984,726	(19,041,677)	3,416,630	4,221,123
77,012,933	70,514,947	79,818,458	88,324,887	99,309,613	80,267,936	83,684,566
70,514,947	79,818,458	88,324,887	99,309,613	80,267,936	83,684,566	87,905,689
14,361,174	6,139,598	160,595	(9,327,236)	10,672,865	6,502,511	6,634,594
83.08%	92.86%	99.82%	110.37%	88.26%	92.79%	92.98%
9,595,185	9,756,517	10,091,807	9,902,428	10,269,362	10,906,850	11,786,073
149.67%	62.93%	1.59%	(94.19%)	103.93%	59.62%	56.29%

VILLAGE OF WINNETKA, ILLINOIS

Police Pension Fund

Schedule of Changes in the Employer's Net Pension Liability - Last Ten Fiscal Years

December 31, 2024

	2015	2016	2017
Total Pension Liability			
Service Cost	\$ 605,710	646,828	694,278
Interest	2,308,101	2,577,750	2,559,175
Changes in Benefit Terms	—	—	—
Differences Between Expected and Actual Experience	1,146,129	(3,226,369)	742,631
Contributions - Buy Back	—	—	—
Change of Assumptions	1,429,187	1,572,183	(61,605)
Benefit Payments, Including Refunds of Member Contributions	(1,779,229)	(1,863,860)	(1,966,302)
Net Change in Total Pension Liability	3,709,898	(293,468)	1,968,177
Total Pension Liability - Beginning	37,819,237	41,529,135	41,235,667
Total Pension Liability - Ending	41,529,135	41,235,667	43,203,844
Plan Fiduciary Net Position			
Contributions - Employer	\$ 1,154,177	1,307,493	1,423,835
Contributions - Members	252,560	288,079	268,576
Contributions - Buy Back	—	—	—
Net Investment Income	159,423	2,178,422	3,373,306
Benefit Payments, Including Refunds of Member Contributions	(1,779,229)	(1,863,860)	(1,966,302)
Administrative Expenses	(41,620)	(49,278)	(18,538)
Net Change in Plan Fiduciary Net Position	(254,689)	1,860,856	3,080,877
Plan Net Position - Beginning	25,512,191	25,257,502	27,118,358
Plan Net Position - Ending	25,257,502	27,118,358	30,199,235
Employer's Net Pension Liability	\$ 16,271,633	14,117,309	13,004,609
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	60.82%	65.76%	69.90%
Covered Payroll	\$ 2,546,092	2,607,617	2,568,172
Employer's Net Pension Liability as a Percentage of Covered Payroll	639.08%	541.39%	506.38%

2018	2019	2020	2021	2022	2023	2024
650,562	695,274	769,301	679,789	642,010	633,646	644,310
2,675,377	2,854,673	2,950,995	3,071,328	3,073,729	3,180,866	3,406,860
—	229,968	—	—	—	—	—
446,263	(58,455)	704,611	(1,233,854)	593,176	2,398,356	(490,896)
—	—	—	—	17,940	—	—
1,160,243	—	—	(3,561,909)	—	—	—
(2,081,639)	(2,150,286)	(2,358,425)	(2,461,692)	(2,582,553)	(2,879,898)	(2,864,032)
2,850,806	1,571,174	2,066,482	(3,506,338)	1,744,302	3,332,970	696,242
43,203,844	46,054,650	47,625,824	49,692,306	46,185,968	47,930,270	51,263,240
46,054,650	47,625,824	49,692,306	46,185,968	47,930,270	51,263,240	51,959,482
1,467,306	1,496,469	1,681,054	1,256,878	1,198,064	1,172,359	1,344,133
267,464	280,725	291,770	272,834	287,145	282,159	313,324
—	—	—	—	17,940	—	—
31,794	3,112,125	6,019,470	4,067,163	(6,071,482)	4,484,312	3,616,796
(2,081,639)	(2,150,286)	(2,358,425)	(2,461,692)	(2,582,552)	(2,879,898)	(2,864,032)
(37,370)	(33,844)	(38,692)	(32,707)	(58,587)	(29,404)	(50,539)
(352,445)	2,705,189	5,595,177	3,102,476	(7,209,472)	3,029,528	2,359,682
30,199,235	29,846,790	32,551,979	38,147,156	41,249,632	34,040,160	37,069,688
29,846,790	32,551,979	38,147,156	41,249,632	34,040,160	37,069,688	39,429,370
16,207,860	15,073,845	11,545,150	4,936,336	13,890,110	14,193,552	12,530,112
64.81%	68.35%	76.77%	89.31%	71.02%	72.31%	75.88%
2,691,970	2,857,689	2,671,838	2,753,118	2,897,538	2,847,215	3,161,695
602.08%	527.48%	432.11%	179.30%	479.38%	498.51%	396.31%

VILLAGE OF WINNETKA, ILLINOIS

Firefighters' Pension Fund

Schedule of Changes in the Employer's Net Pension Liability - Last Ten Fiscal Years

December 31, 2024

	2015	2016	2017
Total Pension Liability			
Service Cost	\$ 689,460	709,007	805,556
Interest	2,267,675	2,633,017	2,610,776
Changes in Benefit Terms	—	—	—
Differences Between Expected and Actual Experience	593,014	(2,992,031)	332,317
Change of Assumptions	3,413,519	1,111,971	(374,219)
Contributions - Buy Back	—	—	—
Benefit Payments, Including Refunds of Member Contributions	(1,852,469)	(1,801,967)	(2,026,733)
Net Change in Total Pension Liability	5,111,199	(340,003)	1,347,697
Total Pension Liability - Beginning	37,209,033	42,320,232	41,980,229
Total Pension Liability - Ending	42,320,232	41,980,229	43,327,926
Plan Fiduciary Net Position			
Contributions - Employer	\$ 1,391,267	1,439,948	1,708,105
Contributions - Members	232,443	251,855	237,416
Contributions - Buy Back	—	—	—
Net Investment Income	(15,892)	1,957,213	3,286,168
Benefit Payments, Including Refunds of Member Contributions	(1,852,469)	(1,801,967)	(2,026,733)
Administrative Expenses	(31,244)	(38,920)	(16,726)
Net Change in Plan Fiduciary Net Position	(275,895)	1,808,129	3,188,230
Plan Net Position - Beginning	23,873,492	23,597,597	25,405,726
Plan Net Position - Ending	23,597,597	25,405,726	28,593,956
Employer's Net Pension Liability	\$ 18,722,635	16,574,503	14,733,970
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	55.76%	60.52%	65.99%
Covered Payroll	\$ 2,440,604	2,421,648	2,560,651
Employer's Net Pension Liability as a Percentage of Covered Payroll	767.13%	684.43%	575.40%

2018	2019	44196	2021	2022	2023	2024
794,903	717,160	804,634	819,686	649,557	690,716	755,640
2,689,044	2,885,682	2,930,142	3,005,840	3,218,105	3,383,952	3,581,641
—	156,709	—	—	—	—	—
663,472	(859,094)	(144,597)	944,049	1,248,077	1,633,763	238,330
1,269,421	—	—	(2,596,557)	—	—	—
—	—	—	150,081	—	—	—
(2,160,039)	(2,261,917)	(2,291,182)	(2,497,016)	(2,644,542)	(2,755,312)	(2,923,993)
3,256,801	638,540	1,298,997	(173,917)	2,471,197	2,953,119	1,651,618
43,327,926	46,584,727	47,223,267	48,522,264	48,348,347	50,819,544	53,772,663
46,584,727	47,223,267	48,522,264	48,348,347	50,819,544	53,772,663	55,424,281
1,743,268	1,792,372	1,929,099	1,385,927	1,360,608	1,523,953	1,776,023
229,800	246,106	257,357	240,176	241,470	273,673	279,456
—	—	—	150,081	—	—	—
866,522	2,499,794	4,756,581	4,134,871	(5,570,248)	4,797,463	3,911,731
(2,160,039)	(2,261,917)	(2,291,182)	(2,497,016)	(2,644,542)	(2,755,312)	(2,923,993)
(62,022)	(36,492)	(42,504)	(37,874)	(33,875)	(38,193)	(51,408)
617,529	2,239,863	4,609,351	3,376,165	(6,646,587)	3,801,584	2,991,809
28,593,956	29,211,485	31,451,348	36,060,699	39,436,864	32,790,277	36,591,861
29,211,485	31,451,348	36,060,699	39,436,864	32,790,277	36,591,861	39,583,670
17,373,242	15,771,919	12,461,565	8,911,483	18,029,267	17,180,802	15,840,611
62.71%	66.60%	74.32%	81.57%	64.52%	68.05%	71.42%
2,428,840	2,571,425	2,674,991	2,540,201	2,553,887	2,894,479	2,955,643
715.29%	613.35%	465.85%	350.82%	705.95%	593.57%	535.94%

VILLAGE OF WINNETKA, ILLINOIS

Police Pension Fund

Schedule of Investment Returns - Last Ten Fiscal Years

December 31, 2024

Fiscal Year	Annual Money- Weighted Rate of Return, Net of Investment Expense
2015	0.51%
2016	8.10%
2017	12.02%
2018	(5.64%)
2019	17.54%
2020	16.44%
2021	12.66%
2022	N/A
2023	13.66%
2024	9.59%

N/A - Not Available

VILLAGE OF WINNETKA, ILLINOIS

Firefighters' Pension Fund

Schedule of Investment Returns - Last Ten Fiscal Years

December 31, 2024

Fiscal Year	Annual Money- Weighted Rate of Return, Net of Investment Expense
2015	(0.07%)
2016	7.99%
2017	12.74%
2018	(5.04%)
2019	18.12%
2020	13.90%
2021	12.69%
2022	N/A
2023	15.39%
2024	10.92%

N/A - Not Available

VILLAGE OF WINNETKA, ILLINOIS

Retiree Benefit Plan

Schedule of Changes in the Employer's Total OPEB Liability

December 31, 2024

	<u>2018</u>
Total OPEB Liability	
Service Cost	\$ 168,705
Interest	129,067
Changes in Benefit Terms	—
Differences Between Expected and Actual	
Experience	(21,690)
Change of Assumptions or Other Inputs	(123,895)
Benefit Payments	(301,219)
Other Changes	<u>351,757</u>
Net Change in Total OPEB Liability	202,725
Total OPEB Liability - Beginning	<u>4,003,372</u>
Total OPEB Liability - Ending	<u><u>4,206,097</u></u>
Covered-Employee Payroll	\$ 11,649,905
Total OPEB Liability as a Percentage of	
Covered-Employee Payroll	36.10%

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 trust that meets the criteria in paragraph 4 of Statement 75.

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2018 through 2024.

2019	2020	2021	2022	2023	2024
183,917	193,159	245,754	268,143	191,165	186,370
147,225	135,641	88,126	100,272	155,815	147,126
—	—	—	—	—	—
—	15,018	(103,789)	(331,608)	—	569,148
100,798	375,948	—	(518,794)	86,550	(52,680)
(322,949)	(306,986)	(321,809)	(357,546)	(361,114)	(380,061)
(856)	—	—	—	—	—
108,135	412,780	(91,718)	(839,533)	72,416	469,903
4,206,097	4,314,232	4,727,012	4,635,294	3,795,761	3,868,177
4,314,232	4,727,012	4,635,294	3,795,761	3,868,177	4,338,080
14,083,963	14,887,692	14,887,692	14,734,716	15,253,064	17,579,375
30.63%	31.75%	31.14%	25.76%	25.36%	24.68%

VILLAGE OF WINNETKA, ILLINOIS

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended December 31, 2024

	2024		For the Fiscal Year Ended December 31, 2023
	Original and Final Budget	Actual	Actual
Revenues			
Taxes	\$ 16,083,618	16,552,802	15,227,185
Licenses and Permits	2,805,500	2,919,744	2,347,348
Intergovernmental	4,875,350	5,387,325	7,087,539
Charges for Services	4,206,904	4,269,675	4,224,942
Fines and Forfeitures	156,300	134,437	155,954
Investment Income	676,607	1,194,838	1,136,641
Miscellaneous	92,033	122,741	214,742
Total Revenues	28,896,312	30,581,562	30,394,351
Expenditures			
General Government	4,167,427	3,904,472	3,670,636
Public Safety	15,292,373	15,326,868	14,277,713
Community Development	2,128,748	1,875,296	1,557,502
Public Works	8,021,065	7,476,890	6,625,225
Total Expenditures	29,609,613	28,583,526	26,131,076
Excess (Deficiency) of Revenues Over (Under) Expenditures	(713,301)	1,998,036	4,263,275
Other Financing Sources (Uses)			
Transfers In	1,650,398	1,650,398	1,705,241
Transfers Out	(4,500,000)	(4,500,000)	(8,252,144)
	(2,849,602)	(2,849,602)	(6,546,903)
Net Change in Fund Balance	<u>(3,562,903)</u>	(851,566)	(2,283,628)
Fund Balance - Beginning		29,790,603	32,074,231
Fund Balance - Ending		<u>28,939,037</u>	<u>29,790,603</u>

OTHER SUPPLEMENTARY INFORMATION

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

Such statements and schedules include:

- Budgetary Comparison Schedules - Major Governmental Funds
 - General Fund
 - Village Facilities - Capital Projects Fund
- Nonmajor Governmental Funds
 - Combining Balance Sheet
 - Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
 - Budgetary Comparison Schedules
 - Motor Fuel Tax - Special Revenue Fund
 - Foreign Fire Tax - Special Revenue Fund
 - Downtown Redevelopment - Capital Projects Fund
- Budgetary Comparison Schedules - Enterprise Funds
 - Electric - Major Enterprise Fund
 - Water - Major Enterprise Fund
 - Refuse - Major Enterprise Fund
 - Storm Sewer - Major Enterprise Fund
 - Sanitary Sewer - Nonmajor Enterprise Fund
- Internal Service Funds
 - Combining Statement of Net Position
 - Combining Statement of Revenues, Expenses, and Changes in Net Position
 - Combining Statement of Cash Flows
 - Budgetary Comparison Schedules
 - Information Technology Fund
 - Workers' Compensation Insurance Fund
 - Health Insurance Fund
 - Liability Insurance Fund
 - Fleet Fund
- Fiduciary Funds
 - Combining Statement of Net Position
 - Combining Statement of Changes in Net Position
 - Budgetary Comparison Schedules
 - Police Pension Fund
 - Firefighters' Pension Fund

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

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

Motor Fuel Tax Fund

The Motor Fuel Tax Fund is used to account for the activities involved with street maintenance and construction. Financing is provided by the Village's share of gasoline taxes. State law requires these gasoline taxes to be used to maintain streets.

Foreign Fire Tax Fund

The Foreign Fire Tax Fund is used to account for the revenue derived from a 2% tax of the gross receipts from out-of-state businesses engaged in providing fire insurance within the Village.

CAPITAL PROJECTS FUND

The Capital Projects Funds are created to account for all resources used for the acquisition of capital facilities by a governmental unit except those financed by Proprietary and Trust Funds.

Village Facilities Fund

The Village Facilities Fund is used to account for the resources for major rehabilitation of the public works, water, and electric yards located at 1390 Willow Road.

Downtown Redevelopment Fund

The Downtown Redevelopment Fund is used to account for the resources for the redevelopment of the Village owned area of the downtown business district currently occupied by the post office. Financing is provided by transfers from the General Fund.

ENTERPRISE FUNDS

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.

Electric Fund

The Electric Fund is used to account for the provision of electric 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.

Water Fund

The Water Fund is used to account for the provision of portable water 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.

Refuse Fund

The Refuse Fund is used to account for the provision of refuse 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.

Storm Sewer Fund

The Storm Sewer Fund is used to account for the provision of storm 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.

Sanitary Sewer Fund

The Sanitary Sewer Fund is used to account for the provision of sanitary 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.

INTERNAL SERVICE FUNDS

The Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies other governmental unit, or to other governmental units, on a cost-reimbursement basis.

Information Technology Fund

The Information Technology Fund is used to account for the acquisition and depreciation of Village data processing equipment and software. Finance is provided by charges to the various Village funds.

Workers' Compensation Insurance Fund

The Worker's Compensation Insurance Fund is used to account for the servicing and payment of claims for workers' compensation. Financing is provided by charges to the various Village funds.

Health Insurance Fund

The Health Insurance Fund is used to account for the servicing and payment of claims for health insurance. Financing is provided by charges to the various Village funds.

Liability Insurance Fund

The Liability Insurance Fund is used to account for the servicing and payment of claims for liability insurance. Financing is provided by charges to the various Village funds.

Fleet Fund

The Fleet Fund is used to account for the costs of maintaining transportation equipment used by the Village. Financing is provided by charges to the various Village funds.

TRUST FUNDS

PENSION TRUST FUNDS

Police Pension Fund

The Police Pension Fund is used to account for the accumulation of resources to be used for retirement annuity payments to employees on the police force at appropriate amounts and times in the future. Resources are contributed by employees at rates fixed by law and by the Village at amounts determined by an annual actuarial study.

INDIVIDUAL FUND DESCRIPTIONS - Continued

TRUST FUNDS - Continued

PENSION TRUST FUNDS - Continued

Firefighters' Pension Fund

The Firefighters' Pension Fund is used to account for the accumulation of resources to be used for retirement annuity payments to employees on the fire department at appropriate amounts and times in the future. Resources are contributed by employees at rates fixed by law and by the Village at amounts determined by an annual actuarial study.

VILLAGE OF WINNETKA, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original and Final Budget	Actual
Taxes		
Property - Current	\$ 15,403,618	15,962,031
Natural Gas	475,000	371,458
Telecommunications Tax	205,000	219,313
	<u>16,083,618</u>	<u>16,552,802</u>
Licenses and Permits		
Licenses		
Vehicle	295,000	278,362
Dog	12,500	13,604
Liquor	19,500	23,342
Other	3,500	7,075
Permits		
Building	2,325,000	2,213,046
Sewer, Sidewalks, and Miscellaneous	75,000	74,350
Compliance Fees	75,000	309,965
	<u>2,805,500</u>	<u>2,919,744</u>
Intergovernmental		
General Sales Tax	2,400,350	2,732,400
Illinois State Income Tax	1,925,000	2,164,191
Corporate Property Replacement Tax	385,000	252,310
Grants	165,000	238,424
	<u>4,875,350</u>	<u>5,387,325</u>
Charges for Services		
Administrative Charges	1,790,336	1,790,336
Franchise Fees	310,000	294,741
Public Safety Services	1,211,324	1,204,801
Ambulance Fees	265,000	219,497
False Alarm Charges	5,000	26,850
Parking	154,400	153,455
Property Rental	406,182	522,913
State Route Maintenance	64,662	57,082
	<u>4,206,904</u>	<u>4,269,675</u>

VILLAGE OF WINNETKA, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2024

	Original and Final Budget	Actual
Fines and Forfeitures		
Justice Fines and Costs	\$ 156,300	134,437
Investment Income	676,607	1,194,838
Miscellaneous		
Proceeds from Sale of Personal Property	—	4,822
Miscellaneous	92,033	117,919
	92,033	122,741
Total Revenues	28,896,312	30,581,562

VILLAGE OF WINNETKA, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original and Final Budget	Actual
General Government		
Public Affairs	\$ 150,400	155,782
General Administration	4,017,027	3,748,690
Total General Government	4,167,427	3,904,472
Public Safety		
Police Department		
Administration	3,166,254	3,161,124
Public Service Officers	357,805	379,346
General and Criminal Records	252,023	244,001
Investigation	607,424	677,183
Uniform Patrol	3,915,089	3,946,426
Total Police Department	8,298,595	8,408,080
Fire Department		
Administration	1,146,058	1,005,164
Training	125,999	107,322
Communications	208,793	204,481
Life Safety	197,661	163,318
Firefighting Force	5,271,177	5,419,207
Ambulance Service	44,090	19,296
Total Fire Department	6,993,778	6,918,788
Total Public Safety	15,292,373	15,326,868
Community Development		
Community Development Department	2,128,748	1,875,296
Public Works		
Public Works Department	8,021,065	7,476,890
Total Expenditures	29,609,613	28,583,526

VILLAGE OF WINNETKA, ILLINOIS

General Fund

Schedule of Detailed Expenditures - Budget and Actual For the Fiscal Year Ended December 31, 2024

	Original and Final Budget	Actual
General Government		
Public Affairs		
Legal		
Contractual Services	\$ 56,000	64,081
Sundry		
Commodities	11,400	11,379
Contractual Services	83,000	80,322
	94,400	91,701
Total Public Affairs	150,400	155,782
General Administration		
Office of the Manager and Clerk		
Salaries	1,132,032	1,196,740
Personnel Costs	312,142	338,183
Contractual Services	271,091	269,776
Training	31,500	12,729
Commodities	65,280	63,692
	1,812,045	1,881,120
Legal Expense		
Contractual Services	21,000	25,838
Financial Administration		
Salaries	1,145,927	1,037,460
Personnel Costs	378,202	343,018
Contractual Services	283,178	369,891
Commodities	63,400	73,299
Vehicle Expenditure	10,375	10,375
Training	2,900	4,476
Equipment	—	3,213
Contingency	300,000	—
	2,183,982	1,841,732
Total General Administration	4,017,027	3,748,690
Total General Government	4,167,427	3,904,472

VILLAGE OF WINNETKA, ILLINOIS

General Fund

Schedule of Detailed Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2024

	Original and Final Budget	Actual
Public Safety		
Police Department		
Administration		
Salaries	\$ 921,362	881,088
Personnel Costs	471,260	522,376
Contractual Services	1,128,407	1,136,229
Supplies	267,050	252,270
Vehicle Expenditure	130,355	130,355
Equipment	165,000	165,456
Training	82,820	68,187
Building and Structures	—	5,163
	<u>3,166,254</u>	<u>3,161,124</u>
Public Service Officers		
Salaries	289,798	292,921
Personnel Costs	68,007	86,425
	<u>357,805</u>	<u>379,346</u>
General and Criminal Records		
Salaries	189,924	186,736
Personnel Costs	62,099	57,265
	<u>252,023</u>	<u>244,001</u>
Investigation		
Salaries	376,081	434,430
Personnel Costs	231,343	242,753
	<u>607,424</u>	<u>677,183</u>
Uniform Patrol		
Salaries	2,467,624	2,601,550
Personnel Costs	1,447,465	1,344,876
	<u>3,915,089</u>	<u>3,946,426</u>
Total Police Department	<u>8,298,595</u>	<u>8,408,080</u>

VILLAGE OF WINNETKA, ILLINOIS

General Fund

Schedule of Detailed Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2024

	Original and Final Budget	Actual
Public Safety - Continued		
Fire Department		
Administration		
Salaries	\$ 489,843	428,396
Personnel Costs	294,602	228,313
Contractual Services	193,028	208,788
Supplies	41,750	38,253
Vehicle Expenditure	51,835	54,228
Training	—	286
Building and Structures	75,000	46,900
	1,146,058	1,005,164
Training		
Salaries	70,000	68,122
Personnel Costs	1,015	982
Training	54,984	38,218
	125,999	107,322
Communications		
Contractual Services	208,793	204,481
Life Safety		
Salaries	171,098	141,743
Personnel Costs	12,313	10,136
Training	3,000	735
Supplies	11,250	10,704
	197,661	163,318
Firefighting Force		
Salaries	2,944,625	3,080,703
Personnel Costs	2,124,652	2,206,252
Contractual Services	15,000	9,555
Supplies	186,900	122,697
	5,271,177	5,419,207

VILLAGE OF WINNETKA, ILLINOIS

General Fund

Schedule of Detailed Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2024

	Original and Final Budget	Actual
Public Safety - Continued		
Fire Department - Continued		
Ambulance Service		
Salaries	\$ 20,000	5,092
Personnel Costs	290	73
Contractual Services	50	50
Supplies	9,750	7,421
Training	14,000	6,660
	44,090	19,296
Total Fire Department	6,993,778	6,918,788
Total Public Safety	15,292,373	15,326,868
Community Development		
Community Development Department		
Salaries	850,048	813,268
Personnel Costs	258,240	253,422
Contractual Services	969,920	773,770
Supplies	32,900	19,704
Training	10,500	7,992
Vehicle Expenditure	7,140	7,140
Total Community Development	2,128,748	1,875,296
Public Works		
Public Works Department		
Administration		
Salaries	576,919	464,805
Personnel Costs	243,466	215,589
Contractual Services	708,981	683,793
Supplies	561,494	546,336
Training	22,500	17,970
Vehicle Expenditure	267,460	267,460
Equipment	2,676,110	2,298,203
	5,056,930	4,494,156

VILLAGE OF WINNETKA, ILLINOIS

General Fund

Schedule of Detailed Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2024

	Original and Final Budget	Actual
Public Works - Continued		
Public Works Department - Continued		
Street Maintenance		
Salaries	\$ 888,119	872,479
Personnel Costs	304,180	312,454
Contractual Services	247,360	171,449
Training	—	730
Supplies	26,025	25,446
	<u>1,465,684</u>	<u>1,382,558</u>
Drainage		
Salaries	3,000	315
Contractual Services	—	20
	<u>3,000</u>	<u>335</u>
Snow Removal and Ice Control		
Salaries	85,000	28,326
Personnel Costs	—	2,094
Vehicle Expense	—	3,000
Supplies	185,466	140,862
	<u>270,466</u>	<u>174,282</u>
Forestry		
Salaries	479,645	664,192
Personnel Costs	155,340	209,631
Supplies	590,000	551,736
	<u>1,224,985</u>	<u>1,425,559</u>
Total Public Works	<u>8,021,065</u>	<u>7,476,890</u>
Total Expenditures	<u>29,609,613</u>	<u>28,583,526</u>

VILLAGE OF WINNETKA, ILLINOIS

Village Facilities - Capital Projects Fund

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

For the Fiscal Year Ended December 31, 2024

	Original and Final Budget	Actual
Revenues		
Investment Income	\$ 1,500	4,747
Expenditures		
Capital Outlay	86,300	80,427
Excess (Deficiency) of Revenues Over (Under) Expenditures	(84,800)	(75,680)
Other Financing Sources		
Transfers In	100,000	100,000
Net Change in Fund Balance	15,200	24,320
Fund Balance - Beginning		5,324
Fund Balance - Ending		29,644

VILLAGE OF WINNETKA, ILLINOIS**Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2024**

	<u>Special Revenue</u>		<u>Capital Projects</u>	
	Motor	Foreign	Downtown	
	Fuel Tax	Fire Tax	Redevelopment	Totals
ASSETS				
Cash and Investments	\$ 3,145,599	226,446	2,781,638	6,153,683
Due from Other Governments	47,855	—	—	47,855
Total Assets	3,193,454	226,446	2,781,638	6,201,538
LIABILITIES				
Accounts Payable	—	437	41,236	41,673
FUND BALANCES				
Restricted	3,193,454	226,009	—	3,419,463
Assigned	—	—	2,740,402	2,740,402
Total Fund Balances	3,193,454	226,009	2,740,402	6,159,865
Total Liabilities and Fund Balances	3,193,454	226,446	2,781,638	6,201,538

VILLAGE OF WINNETKA, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended December 31, 2024

	Special Revenue		Capital Projects	
	Motor	Foreign	Downtown	
	Fuel Tax	Fire Tax	Redevelopment	Totals
Revenues				
Intergovernmental	\$ 566,473	109,831	—	676,304
Investment Income	113,059	9,020	128,075	250,154
Total Revenues	679,532	118,851	128,075	926,458
Expenditures				
Public Safety	—	73,805	—	73,805
Capital Outlay	110,379	—	121,940	232,319
Total Expenditures	110,379	73,805	121,940	306,124
Excess (Deficiency) of Revenues Over (Under) Expenditures	569,153	45,046	6,135	620,334
Other Financing Sources (Uses)				
Transfers In	—	—	1,650,000	1,650,000
Transfers Out	(1,400,000)	—	—	(1,400,000)
	(1,400,000)	—	1,650,000	250,000
Net Change in Fund Balances	(830,847)	45,046	1,656,135	870,334
Fund Balances - Beginning	4,024,301	180,963	1,084,267	5,289,531
Fund Balances - Ending	3,193,454	226,009	2,740,402	6,159,865

VILLAGE OF WINNETKA, ILLINOIS

Motor Fuel Tax - Special Revenue Fund

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

For the Fiscal Year Ended December 31, 2024

	Original and Final Budget	Actual
Revenues		
Intergovernmental		
Motor Fuel Tax Allotments	\$ 275,000	283,169
Grants	557,000	283,304
Investment Income	45,000	113,059
Total Revenues	877,000	679,532
Expenditures		
Capital Outlay	300,000	110,379
Excess (Deficiency) of Revenues Over (Under) Expenditures	577,000	569,153
Other Financing (Uses)		
Transfers Out	(1,400,000)	(1,400,000)
Net Change in Fund Balance	(823,000)	(830,847)
Fund Balance - Beginning		4,024,301
Fund Balance - Ending		3,193,454

VILLAGE OF WINNETKA, ILLINOIS

Foreign Fire Tax - Special Revenue Fund

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

For the Fiscal Year Ended December 31, 2024

	Original and Final Budget	Actual
Revenues		
Intergovernmental		
Foreign Fire Insurance Tax	\$ 95,000	109,831
Investment Income	3,000	9,020
Total Revenues	98,000	118,851
Expenditures		
Public Safety		
Supplies	85,000	73,805
Net Change in Fund Balance	13,000	45,046
Fund Balance - Beginning		180,963
Fund Balance - Ending		226,009

VILLAGE OF WINNETKA, ILLINOIS

Downtown Redevelopment - Capital Projects Fund

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

For the Fiscal Year Ended December 31, 2024

	Original and Final Budget	Actual
Revenues		
Investment Income	\$ 870,499	128,075
Expenditures		
Capital Outlay	1,460,500	121,940
Excess (Deficiency) of Revenues Over (Under) Expenditures	(590,001)	6,135
Other Financing Sources		
Transfers In	1,650,000	1,650,000
Net Change in Fund Balance	<u>1,059,999</u>	1,656,135
Fund Balance - Beginning		<u>1,084,267</u>
Fund Balance - Ending		<u>2,740,402</u>

VILLAGE OF WINNETKA, ILLINOIS

Electric - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original and Final Budget	Actual
Operating Revenues		
Charges for Services	\$ 21,377,167	19,519,241
Miscellaneous	58,687	99,498
Total Operating Revenues	21,435,854	19,618,739
Operating Expenses		
Administration		
General and Administrative	2,635,795	2,238,701
IMRF Net Pension Liability Expense	—	(48,195)
Total OPEB Liability Expense	—	(84,720)
Operations		
Generation	13,641,986	11,545,650
Distribution	5,737,163	3,427,091
Depreciation	—	1,512,882
Total Operating Expenses	22,014,944	18,591,409
Operating Income (Loss)	(579,090)	1,027,330
Nonoperating Revenues		
Investment Income	45,000	252,183
Rental Income	257,305	263,972
Other Income	22,000	70,867
	324,305	587,022
Income (Loss) before Transfers	(254,785)	1,614,352
Transfers In	1,250,000	1,250,000
Transfers Out	(1,037,388)	(1,037,388)
Change in Net Position	(42,173)	1,826,964
Net Position - Beginning as Previously Reported		23,026,153
Restatement - Change in Accounting Estimates		3,063,289
Net Position - Beginning as Restated		26,089,442
Net Position - Ending		27,916,406

VILLAGE OF WINNETKA, ILLINOIS

Water - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original and Final Budget	Actual
Operating Revenues		
Charges for Services	\$ 7,893,398	7,237,604
Miscellaneous	17,225	113,464
Total Operating Revenues	7,910,623	7,351,068
Operating Expenses		
Administration		
General and Administrative	2,358,012	1,672,298
IMRF Net Pension Liability Expense	—	(7,039)
Total OPEB Liability Expense	—	9,942
Operations		
Pumping	1,359,436	1,350,423
Distribution	4,601,674	1,278,915
Depreciation	—	718,921
Total Operating Expenses	8,319,122	5,023,460
Operating Income (Loss)	(408,499)	2,327,608
Nonoperating Revenues		
Investment Income	95,000	230,157
Other Income	—	13,448
	95,000	243,605
Income (Loss) before Transfers	(313,499)	2,571,213
Transfers Out	(1,526,560)	(1,526,560)
Change in Net Position	(1,840,059)	1,044,653
Net Position - Beginning as Previously Reported		22,733,226
Restatement - Change in Accounting Estimates		(1,205,583)
Net Position - Beginning as Restated		21,527,643
Net Position - Ending		22,572,296

VILLAGE OF WINNETKA, ILLINOIS

Refuse - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original and Final Budget	Actual
Operating Revenues		
Charges for Services	\$ 2,747,909	2,672,572
Operating Expenses		
Administration		
General and Administrative	127,080	127,080
IMRF Net Pension Liability Expense	—	6,273
Total OPEB Liability Expense	—	46,817
Operations		
Collection	1,585,256	1,557,716
Disposal	412,990	321,262
Recycling	488,591	538,688
Depreciation	—	162,867
Total Operating Expenses	2,613,917	2,760,703
Operating Income (Loss)	133,992	(88,131)
Nonoperating Revenues		
Investment Income	25,000	71,565
Income (Loss) before Transfers	158,992	(16,566)
Transfers Out	(201,055)	(201,055)
Change in Net Position	(42,063)	(217,621)
Net Position - Beginning as Previously Reported		1,591,192
Restatement - Change in Accounting Estimates		68,404
Net Position - Beginning as Restated		1,659,596
Net Position - Ending		1,441,975

VILLAGE OF WINNETKA, ILLINOIS

Storm Sewer - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original and Final Budget	Actual
Operating Revenues		
Charges for Services	\$ 2,020,000	2,022,242
Operating Expenses		
Administration		
IMRF Net Pension Liability Expense	—	(12,090)
Total OPEB Liability Expense	—	(13,384)
Operations	19,683,257	453,894
Depreciation and Amortization	—	304,689
Total Operating Expenses	19,683,257	733,109
Operating Income (Loss)	(17,663,257)	1,289,133
Nonoperating Revenues (Expenses)		
Investment Income	175,000	221,898
Interest Expense	(280,630)	(281,883)
	(105,630)	(59,985)
Income (Loss) before Capital Grants/Contributions and Transfers	(17,768,887)	1,229,148
Capital Grants	7,900,000	7,000,000
Capital Contributions	—	152,003
Transfers In	4,150,000	4,150,000
	12,050,000	11,302,003
Change in Net Position	(5,718,887)	12,531,151
Net Position - Beginning as Previously Reported		45,625,937
Restatement - Change in Accounting Estimates		(25,087)
Net Position - Beginning as Restated		45,600,850
Net Position - Ending		58,132,001

VILLAGE OF WINNETKA, ILLINOIS

Sanitary Sewer - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original and Final Budget	Actual
Operating Revenues		
Charges for Services	\$ 1,699,453	1,535,396
Operating Expenses		
Administration		
General and Administrative	140,040	140,040
IMRF Net Pension Liability Expense	—	3,351
Total OPEB Liability Expense	—	(5,648)
Operations	2,354,852	902,810
Depreciation	—	136,211
Total Operating Expenses	2,494,892	1,176,764
Operating Income (Loss)	(795,439)	358,632
Nonoperating Revenues		
Investment Income	15,000	117,970
Other Income	1,500	—
	16,500	117,970
Income (Loss) before Transfers	(778,939)	476,602
Transfers Out	(135,395)	(135,395)
Change in Net Position	(914,334)	341,207
Net Position - Beginning as Previously Reported		6,617,887
Restatement - Change in Accounting Estimates		188,646
Net Position - Beginning as Restated		6,806,533
Net Position - Ending		7,147,740

VILLAGE OF WINNETKA, ILLINOIS

Internal Service Funds

Combining Statement of Net Position

December 31, 2024

	Information Technology
ASSETS	
Current Assets	
Cash and Investments	\$ 215,110
Receivables - Net of Allowances	
Accounts	10,000
Inventories/Prepays	—
Total Current Assets	<u>225,110</u>
Noncurrent Assets	
Capital Assets	
Depreciable	299,598
Accumulated Depreciation	<u>(299,598)</u>
Total Noncurrent Assets	<u>—</u>
Total Assets	<u>225,110</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	25,644
Accrued Payroll	—
Claims Payable	—
Total Current Liabilities	<u>25,644</u>
Noncurrent Liabilities	
Claims Payable	—
Total Liabilities	<u>25,644</u>
NET POSITION	
Unrestricted	<u><u>199,466</u></u>

Workers' Compensation Insurance	Health Insurance	Liability Insurance	Fleet	Totals
385,805	446,029	519,552	259,509	1,826,005
11,094	41,678	1,074	5,772	69,618
—	459,805	—	48,513	508,318
396,899	947,512	520,626	313,794	2,403,941
—	—	—	—	299,598
—	—	—	—	(299,598)
—	—	—	—	—
396,899	947,512	520,626	313,794	2,403,941
—	—	—	60,336	85,980
—	—	—	11,364	11,364
125,550	—	—	—	125,550
125,550	—	—	71,700	222,894
297,704	—	100,000	—	397,704
423,254	—	100,000	71,700	620,598
(26,355)	947,512	420,626	242,094	1,783,343

VILLAGE OF WINNETKA, ILLINOIS

Internal Service Funds

Combining Statement of Revenues, Expenses and Changes in Net Position For the Fiscal Year Ended December 31, 2024

	Information Technology
Operating Revenues	
Interfund Services	\$ 860,000
Operating Expenses	
Administration	60,816
Operations	1,168,473
Total Operating Expenses	1,229,289
Operating (Loss)	(369,289)
Nonoperating Revenues	
Investment Income	21,125
Income (Loss) Before Transfers	(348,164)
Transfers In	300,000
Transfers Out	—
	300,000
Change in Net Position	(48,164)
Net Position - Beginning	247,630
Net Position - Ending	199,466

Workers' Compensation Insurance	Health Insurance	Liability Insurance	Fleet	Totals
530,256	4,603,318	542,897	955,760	7,492,231
151,146	—	598,419	44,000	854,381
645,151	4,655,567	51,432	1,155,522	7,676,145
796,297	4,655,567	649,851	1,199,522	8,530,526
(266,041)	(52,249)	(106,954)	(243,762)	(1,038,295)
19,645	84,319	20,598	16,759	162,446
(246,396)	32,070	(86,356)	(227,003)	(875,849)
—	—	—	—	300,000
—	—	(300,000)	—	(300,000)
—	—	(300,000)	—	—
(246,396)	32,070	(386,356)	(227,003)	(875,849)
220,041	915,442	806,982	469,097	2,659,192
(26,355)	947,512	420,626	242,094	1,783,343

VILLAGE OF WINNETKA, ILLINOIS

Internal Service Funds

Combining Statement of Cash Flows

For the Fiscal Year Ended December 31, 2024

	Information Technology
Cash Flows from Operating Activities	
Receipts from Interfund Services	\$ 908,582
Payments to Suppliers	(1,030,924)
Payments to Employees	(176,720)
	<u>(299,062)</u>
Cash Flows from Noncapital Financing Activities	
Transfers In	300,000
Transfers Out	—
	<u>300,000</u>
Cash Flows from Investing Activities	
Interest Received	<u>21,125</u>
Net Change in Cash and Cash Equivalents	22,063
Cash and Cash Equivalents - Beginning	<u>193,047</u>
Cash and Cash Equivalents - Ending	<u><u>215,110</u></u>
Reconciliation of Operating Income to Net Cash	
Provided (Used) by Operating Activities	
Operating Income (Loss)	(369,289)
Adjustments to Reconcile Operating Income	
to Net Cash Provided by (Used in)	
Operating Activities	
(Increase) Decrease in Current Assets	48,582
Increase (Decrease) in Current Liabilities	<u>21,645</u>
Net Cash Provided by Operating Activities	<u><u>(299,062)</u></u>

Worker's Compensated Insurance	Health Insurance	Liability Insurance	Fleet	Totals
519,162 (624,143)	4,489,158 (4,870,024)	658,575 (649,851)	943,827 (830,914)	7,519,304 (8,005,856)
—	—	—	(347,584)	(524,304)
(104,981)	(380,866)	8,724	(234,671)	(1,010,856)
—	—	—	—	300,000
—	—	(300,000)	—	(300,000)
—	—	(300,000)	—	—
19,645	84,319	20,598	16,759	162,446
(85,336)	(296,547)	(270,678)	(217,912)	(848,410)
471,141	742,576	790,230	477,421	2,674,415
385,805	446,029	519,552	259,509	1,826,005
(266,041)	(52,249)	(106,954)	(243,762)	(1,038,295)
(11,094)	(114,160)	115,678	(11,933)	27,073
172,154	(214,457)	—	21,024	366
(104,981)	(380,866)	8,724	(234,671)	(1,010,856)

VILLAGE OF WINNETKA, ILLINOIS

Information Technology - Internal Service Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original and Final Budget	Actual
Operating Revenues		
Interfund Services	\$ 850,000	860,000
Operating Expenses		
Administration	60,816	60,816
Operations	1,071,863	1,168,473
Total Operating Expenses	1,132,679	1,229,289
Operating (Loss)	(282,679)	(369,289)
Nonoperating Revenues		
Investment Income	10,000	21,125
(Loss) before Transfers	(272,679)	(348,164)
Transfers In	300,000	300,000
Change in Net Position	27,321	(48,164)
Net Position - Beginning		247,630
Net Position - Ending		199,466

VILLAGE OF WINNETKA, ILLINOIS

Workers' Compensation - Internal Service Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original and Final Budget	Actual
Operating Revenues		
Interfund Services	\$ 530,000	530,256
Operating Expenses		
Administration	141,800	151,146
Operations	250,000	645,151
Total Operating Expenses	391,800	796,297
Operating Income (Loss)	138,200	(266,041)
Nonoperating Revenues		
Investment Income	16,800	19,645
Change in Net Position	155,000	(246,396)
Net Position - Beginning		220,041
Net Position - Ending		(26,355)

VILLAGE OF WINNETKA, ILLINOIS

Health Insurance - Internal Service Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original and Final Budget	Actual
Operating Revenues		
Interfund Services	\$ 4,602,423	4,603,318
Operating Expenses		
Administration	2,500	—
Operations	4,590,700	4,655,567
Total Operating Expenses	4,593,200	4,655,567
Operating Income (Loss)	9,223	(52,249)
Nonoperating Revenues		
Investment Income	10,000	84,319
Change in Net Position	19,223	32,070
Net Position - Beginning		915,442
Net Position - Ending		947,512

VILLAGE OF WINNETKA, ILLINOIS

Liability Insurance - Internal Service Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original and Final Budget	Actual
Operating Revenues		
Interfund Services	\$ 546,020	542,897
Operating Expenses		
Administration	522,498	598,419
Operations	75,000	51,432
Total Operating Expenses	597,498	649,851
Operating (Loss)	(51,478)	(106,954)
Nonoperating Revenues		
Investment Income	17,610	20,598
(Loss) before Transfers	(33,868)	(86,356)
Transfers Out	(300,000)	(300,000)
Change in Net Position	(333,868)	(386,356)
Net Position - Beginning		806,982
Net Position - Ending		420,626

VILLAGE OF WINNETKA, ILLINOIS

Fleet - Internal Service Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original and Final Budget	Actual
Operating Revenues		
Interfund Services	\$ 955,760	955,760
Operating Expenses		
Administration	44,000	44,000
Operations	1,049,012	1,155,522
Total Operating Expenses	1,093,012	1,199,522
Operating (Loss)	(137,252)	(243,762)
Nonoperating Revenues		
Investment Income	4,750	16,759
Change in Net Position	<u>(132,502)</u>	(227,003)
Net Position - Beginning		<u>469,097</u>
Net Position - Ending		<u>242,094</u>

VILLAGE OF WINNETKA, ILLINOIS**Pension Trust Funds****Combining Statement of Fiduciary Net Position****December 31, 2024**

	Police Pension	Firefighters' Pension	Totals
ASSETS			
Cash and Cash Equivalents	\$ 316,124	291,723	607,847
Investments			
Illinois Police Officers' Pension Investment Fund	39,319,861	—	39,319,861
Illinois Firefighters' Pension Investment Fund	—	39,165,010	39,165,010
Prepays	—	8,904	8,904
Due from Other Funds	—	129,706	129,706
Total Assets	39,635,985	39,595,343	79,231,328
LIABILITIES			
Accounts Payable	6,615	11,673	18,288
Due to Other Funds	200,000	—	200,000
Total Liabilities	206,615	11,673	218,288
NET POSITION			
Net Position Restricted for Pensions	39,429,370	39,583,670	79,013,040

VILLAGE OF WINNETKA, ILLINOIS

Pension Trust Funds

Combining Statement of Changes in Fiduciary Net Position

For the Fiscal Year Ended December 31, 2024

	Police Pension	Firefighters' Pension	Totals
Additions			
Contributions - Employer	\$ 1,344,133	1,776,023	3,120,156
Contributions - Plan Members	313,324	279,456	592,780
Total Contributions	1,657,457	2,055,479	3,712,936
Investment Earnings			
Interest Earned	237,488	775,338	1,012,826
Net Change in Fair Value	3,401,440	3,183,140	6,584,580
	3,638,928	3,958,478	7,597,406
Less Investment Expenses	(22,132)	(46,747)	(68,879)
Net Investment Income	3,616,796	3,911,731	7,528,527
Total Additions	5,274,253	5,967,210	11,241,463
Deductions			
Administration	50,539	51,408	101,947
Benefits and Refunds	2,864,032	2,923,993	5,788,025
Total Deductions	2,914,571	2,975,401	5,889,972
Change in Fiduciary Net Position	2,359,682	2,991,809	5,351,491
Net Position Restricted for Pensions			
Beginning	37,069,688	36,591,861	73,661,549
Ending	39,429,370	39,583,670	79,013,040

VILLAGE OF WINNETKA, ILLINOIS

Police Pension - Pension Trust Fund

Schedule of Changes in Fiduciary Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original and Final Budget	Actual
Additions		
Contributions - Employer	\$ 1,336,136	1,344,133
Contributions - Plan Members	284,131	313,324
Total Contributions	1,620,267	1,657,457
Investment Income		
Interest Earned	2,297,710	237,488
Net Change in Fair Value	—	3,401,440
	2,297,710	3,638,928
Less Investment Expenses	—	(22,132)
Net Investment Income	2,297,710	3,616,796
Total Additions	3,917,977	5,274,253
Deductions		
Administration	62,950	50,539
Benefits and Refunds	2,657,312	2,864,032
Total Deductions	2,720,262	2,914,571
Change in Fiduciary Net Position	1,197,715	2,359,682
Net Position Restricted for Pensions		
Beginning		37,069,688
Ending		39,429,370

VILLAGE OF WINNETKA, ILLINOIS

Firefighters' Pension - Pension Trust Fund

Schedule of Changes in Fiduciary Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original and Final Budget	Actual
Additions		
Contributions - Employer	\$ 1,760,416	1,776,023
Contributions - Plan Members	252,773	279,456
Total Contributions	2,013,189	2,055,479
Investment Income		
Interest Earned	2,213,345	775,338
Net Change in Fair Value	—	3,183,140
	2,213,345	3,958,478
Less Investment Expenses	—	(46,747)
Net Investment Income	2,213,345	3,911,731
Total Additions	4,226,534	5,967,210
Deductions		
Administration	63,250	51,408
Benefits and Refunds	2,813,936	2,923,993
Total Deductions	2,877,186	2,975,401
Change in Fiduciary Net Position	1,349,348	2,991,809
Net Position Restricted for Pensions		
Beginning		36,591,861
Ending		39,583,670

VILLAGE OF WINNETKA, ILLINOIS

Consolidated Year-End Financial Report December 31, 2024

CSFA #	Program Name	State	Federal	Other	Totals
420-27-2662	Installation and/or Replacement of Utilities	\$ 7,000,000	—	—	7,000,000
569-00-2537	Law Enforcement Camera Grant	42,115	—	—	42,115
592-00-1730	Firefighter Training Programs Grant	4,370	—	—	4,370
		7,046,485	—	—	7,046,485

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 WINNETKA, ILLINOIS

Net Position by Component - Last Ten Fiscal Years*

December 31, 2024 (Unaudited)

See Following Page

VILLAGE OF WINNETKA, ILLINOIS

Net Position by Component - Last Ten Fiscal Years* December 31, 2024 (Unaudited)

	2015	2016	2017
Governmental Activities			
Net Investment in Capital Assets	\$ 49,376,918	49,319,892	49,438,471
Restricted	2,429,573	2,664,797	2,938,353
Unrestricted (Deficit)	(11,611,807)	(10,163,480)	(10,808,641)
Total Governmental Activities Net Position	40,194,684	41,821,209	41,568,183
Business-Type Activities			
Net Investment in Capital Assets	37,665,272	37,023,731	37,685,412
Unrestricted	17,099,774	16,905,510	17,076,191
Total Business-Type Activities Net Position	54,765,046	53,929,241	54,761,603
Primary Government			
Net Investment in Capital Assets	87,042,190	86,343,623	87,123,883
Restricted	2,429,573	2,664,797	2,938,353
Unrestricted	5,487,967	6,742,030	6,267,550
Total Primary Government Net Position	94,959,730	95,750,450	96,329,786

* Accrual Basis of Accounting

Data Source: Village Records

2018	2019	2020	2021	2022	2023	2024
49,248,640	49,515,028	49,150,525	59,200,472	50,403,355	50,366,626	63,360,627
2,961,505	3,314,365	3,372,574	3,390,907	3,816,909	4,205,264	3,419,463
(9,446,576)	(8,807,837)	(4,235,819)	(5,806,590)	3,493,016	2,337,139	1,567,950
42,763,569	44,021,556	48,287,280	56,784,789	57,713,280	56,909,029	68,348,040
38,421,511	39,333,586	38,685,364	48,015,012	56,574,504	77,371,559	94,563,960
16,135,748	16,550,262	21,668,063	17,373,331	17,890,994	22,222,836	22,646,458
54,557,259	55,883,848	60,353,427	65,388,343	74,465,498	99,594,395	117,210,418
87,670,151	88,848,614	87,835,889	107,215,484	106,977,859	127,738,185	157,924,587
2,961,505	3,314,365	3,372,574	3,390,907	3,816,909	4,205,264	3,419,463
6,689,172	7,742,425	17,432,244	11,566,741	21,384,010	24,559,975	24,214,408
97,320,828	99,905,404	108,640,707	122,173,132	132,178,778	156,503,424	185,558,458

VILLAGE OF WINNETKA, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years* December 31, 2024 (Unaudited)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Expenses										
Governmental Activities										
General Government	\$ 4,993,616	1,961,906	3,858,501	3,150,204	4,171,973	3,591,828	1,687,288	4,832,582	2,980,528	3,913,391
Public Safety	16,821,380	14,156,626	13,540,856	14,520,344	14,901,003	12,326,987	10,201,045	14,663,393	15,359,311	15,475,374
Community Development	1,479,285	1,458,538	1,687,357	1,467,428	1,455,318	1,589,877	1,604,896	1,653,866	1,578,771	3,565,310
Public Works	5,612,699	5,571,479	5,935,901	6,235,172	6,485,336	7,007,376	6,434,348	6,755,847	7,452,780	7,802,612
Interest on Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Total Governmental Activities Expenses	28,906,980	23,148,549	25,022,615	25,373,148	27,013,630	24,516,068	19,927,577	27,905,688	27,371,390	30,756,687
Business-Type Activities										
Electric	14,504,327	16,555,150	15,409,288	16,275,615	16,303,693	16,190,947	18,600,967	19,297,776	18,332,827	18,591,409
Water	3,232,713	3,225,230	3,070,624	3,485,954	3,613,580	3,054,726	3,645,073	4,040,670	4,141,958	5,023,460
Refuse	2,265,737	2,408,865	2,619,639	2,004,219	2,530,173	1,895,606	2,460,060	2,434,580	2,107,400	2,760,703
Storm Sewer	672,999	1,086,896	922,597	977,036	965,180	899,368	810,888	798,990	771,418	1,014,992
Sanitary Sewer	1,120,487	1,547,869	1,668,549	1,558,547	1,361,878	1,471,321	1,149,180	1,635,100	1,484,089	1,176,764
Total Business-Type Activities Expenses	21,796,263	24,824,010	23,690,697	24,301,371	24,774,504	23,511,968	26,666,168	28,207,116	26,837,692	28,567,328
Total Primary Government Expenses	50,703,243	47,972,559	48,713,312	49,674,519	51,788,134	48,028,036	46,593,745	56,112,804	54,209,082	59,324,015
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	2,802,463	2,877,490	2,945,963	2,987,135	2,903,024	2,904,794	4,529,350	2,831,304	2,895,201	2,987,455
Public Safety	1,520,422	1,657,944	1,698,498	1,770,244	1,743,082	1,482,948	1,383,241	1,631,549	1,788,633	1,739,040
Community Development	1,760,110	1,743,999	1,450,743	1,378,786	1,547,917	1,618,871	1,894,245	1,934,816	1,960,520	2,523,011
Public Works	187,165	183,475	141,645	102,628	91,773	99,165	77,020	—	83,890	74,350
Operating Grants/Contributions	68,868	—	—	—	—	993,798	783,286	724,706	2,172,127	521,728
Capital Grants/Contributions	—	138,138	81,119	177,204	536,139	—	—	—	—	—
Total Governmental Activities Program Revenues	6,339,028	6,601,046	6,317,968	6,415,997	6,821,935	7,099,576	8,667,142	7,122,375	8,900,371	7,845,584
Business-Type Activities										
Charges for Services										
Electric	15,596,335	16,018,005	15,677,656	16,683,156	16,058,151	17,409,244	18,525,140	18,188,204	18,247,088	19,618,739
Water	3,531,692	3,656,945	4,075,019	4,321,977	4,555,430	5,461,214	6,576,310	6,226,468	6,997,256	7,351,068
Refuse	527,518	573,913	1,060,386	1,885,381	2,742,553	2,739,537	2,645,013	2,612,705	2,619,831	2,672,572
Storm Sewer	952,464	1,047,078	1,207,369	1,248,855	1,226,400	1,514,300	1,656,312	1,549,886	1,545,094	1,535,396
Sanitary Sewer	1,767,587	2,017,000	1,924,602	1,910,189	1,909,121	1,973,535	2,010,580	2,028,986	4,066,526	2,022,242
Operating Grants/Contributions	2,000,000	—	—	—	—	—	—	—	—	—
Capital Grants/Contributions	—	—	—	—	—	—	—	7,228,938	12,390,316	7,152,003
Total Business-Type Activities Program Revenues	24,375,596	23,312,941	23,945,032	26,049,558	26,491,655	29,097,830	31,413,355	37,835,187	45,866,111	40,352,020
Total Primary Government Program Revenues	30,714,624	29,913,987	30,263,000	32,465,555	33,313,590	36,197,406	40,080,497	44,957,562	54,766,482	48,197,604

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Net (Expense) Revenue										
Governmental Activities	\$ (22,567,952)	(16,547,503)	(18,704,647)	(18,957,151)	(20,191,695)	(17,416,492)	(11,260,435)	(20,783,313)	(18,471,019)	(22,911,103)
Business-Type Activities	2,579,333	(1,511,069)	254,335	1,748,187	1,717,151	5,585,862	4,747,187	9,628,071	19,028,419	11,784,692
Total Primary Government Net Revenue (Expense)	(19,988,619)	(18,058,572)	(18,450,312)	(17,208,964)	(18,474,544)	(11,830,630)	(6,513,248)	(11,155,242)	557,400	(11,126,411)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property	12,864,238	13,105,829	13,204,094	13,289,056	14,612,543	14,695,733	14,750,187	15,321,586	14,599,395	15,962,031
Telecommunications	528,637	460,692	419,153	408,315	343,120	279,837	253,686	237,293	220,333	219,313
Natural Gas	487,513	328,044	436,323	404,394	393,381	319,213	400,896	564,986	407,457	371,458
Intergovernmental										
Sales Tax	1,510,357	1,420,554	1,512,020	1,605,438	1,701,426	1,760,984	2,271,900	2,576,310	2,705,063	2,732,400
Income Tax	1,292,669	1,179,341	1,190,908	1,167,101	1,297,173	1,324,348	1,614,048	2,076,600	2,035,464	2,164,191
Personal Property Replacement Tax	150,010	131,783	149,725	136,117	169,227	141,245	255,513	527,215	436,916	252,310
Other	369,855	383,275	388,781	391,113	392,259	361,432	374,640	391,476	382,385	393,000
Investment Income	20,904	258,993	234,975	606,137	954,462	841,226	(111,292)	(603,445)	1,472,860	1,612,185
Miscellaneous	265,142	83,273	25,616	209,752	124,195	63,311	99,952	77,705	214,742	122,741
Transfers	849,044	822,244	890,026	1,418,311	1,461,896	1,894,887	(151,586)	542,078	(4,804,133)	(2,499,602)
Total Governmental Activities	18,338,369	18,174,028	18,451,621	19,635,734	21,449,682	21,682,216	19,757,944	21,711,804	17,670,482	21,330,027
Business-Type Activities										
Property Taxes	1,088,001	1,078,490	1,073,096	(32,149)	—	—	—	—	—	—
Investment Income	19,349	245,491	180,264	467,121	753,354	152,094	(144,707)	(553,495)	927,385	893,773
Miscellaneous	253,314	173,527	214,693	408,166	317,980	626,510	280,850	544,657	378,981	348,287
Transfers	(849,044)	(822,244)	(890,026)	(1,418,311)	(1,461,896)	(1,894,887)	151,586	(542,078)	4,804,133	2,499,602
Total Business-Type Activities	511,620	675,264	578,027	(575,173)	(390,562)	(1,116,283)	287,729	(550,916)	6,110,499	3,741,662
Total Primary Government	18,849,989	18,849,292	19,029,648	19,060,561	21,059,120	20,565,933	20,045,673	21,160,888	23,780,981	25,071,689
Changes in Net Position										
Governmental Activities	(4,229,583)	1,626,525	(253,026)	678,583	1,257,987	4,265,724	8,497,509	928,491	(800,537)	(1,581,076)
Business-Type Activities	3,090,953	(835,805)	832,362	1,173,014	1,326,589	4,469,579	5,034,916	9,077,155	25,138,918	15,526,354
Total Primary Government	(1,138,630)	790,720	579,336	1,851,597	2,584,576	8,735,303	13,532,425	10,005,646	24,338,381	13,945,278

* Accrual Basis of Accounting

Data Source: Village Records

VILLAGE OF WINNETKA, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years* December 31, 2024 (Unaudited)

	2015	2016	2017
General Fund			
Nonspendable	\$ —	—	—
Restricted	91,211	—	—
Assigned	—	—	—
Unassigned	18,942,066	20,317,199	20,674,355
Total General Fund	19,033,277	20,317,199	20,674,355
All Other Governmental Funds			
Restricted	2,338,362	2,664,797	2,938,353
Assigned	779,117	850,015	669,520
Unassigned	(86,485)	(44,974)	(13,891)
Total All Other Governmental Funds	3,030,994	3,469,838	3,593,982
Total Governmental Funds	22,064,271	23,787,037	24,268,337

* Modified Accrual Basis of Accounting

Data Source: Village Records

2018	2019	2020	2021	2022	2023	2024
—	—	750,000	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	16,303,144	12,200,000	10,836,350
22,280,802	24,645,766	25,846,414	30,027,257	15,774,801	17,590,603	18,102,687
22,280,802	24,645,766	26,596,414	30,027,257	32,077,945	29,790,603	28,939,037
2,961,505	3,314,365	3,372,574	3,390,907	3,816,909	4,205,264	3,419,463
1,144,572	1,047,794	1,285,996	1,057,195	582,354	1,089,591	2,770,046
—	—	—	—	—	—	—
4,106,077	4,362,159	4,658,570	4,448,102	4,399,263	5,294,855	6,189,509
26,386,879	29,007,925	31,254,984	34,475,359	36,477,208	35,085,458	35,128,546

VILLAGE OF WINNETKA, ILLINOIS

Changes in Fund Balances for Governmental Funds - Last Ten Fiscal Years* December 31, 2024 (Unaudited)

	2015	2016	2017
Revenues			
Taxes	\$ 13,880,388	13,894,565	14,059,570
Licenses and Permits	2,289,140	2,240,851	1,866,741
Intergovernmental	3,391,759	3,253,091	3,322,553
Charges for Services and Fees	3,814,244	4,030,475	4,182,256
Fines and Forfeitures	166,776	191,582	187,852
Investment Income (Loss)	16,029	198,119	190,017
Miscellaneous	265,142	83,273	25,616
Total Revenues	23,823,478	23,891,956	23,834,605
Expenditures			
General Government	3,304,296	2,956,361	3,016,519
Public Safety	12,680,756	12,590,006	13,273,553
Community Development	1,650,761	1,374,119	1,513,155
Public Works	5,322,647	5,989,321	6,112,882
Capital Outlay	227,696	91,627	327,222
Debt Service			
Principal Retirement	—	—	—
Interest	—	—	—
Total Expenditures	23,186,156	23,001,434	24,243,331
Excess of Revenues Over (Under) Expenditures	637,322	890,522	(408,726)
Other Financing Sources (Uses)			
Transfers In	1,849,044	1,522,244	1,515,026
Transfers Out	(1,250,000)	(700,000)	(625,000)
Disposal of Capital Assets	—	10,000	—
	599,044	832,244	890,026
Net Change in Fund Balances	1,236,366	1,722,766	481,300
Debt Service as a Percentage of Noncapital Expenditures	0.00%	0.00%	0.00%

*Modified Accrual Basis of Accounting

Data Source: Village Records

2018	2019	2020	2021	2022	2023	2024
14,101,765	15,349,044	15,294,783	15,404,769	16,123,865	15,227,185	16,552,802
1,785,951	1,948,625	1,998,247	2,267,812	2,286,551	2,347,348	2,919,744
3,476,973	4,096,224	4,581,807	5,299,387	6,296,307	7,731,955	6,063,629
4,217,114	4,143,423	3,997,440	5,525,618	4,031,837	4,224,942	4,269,675
235,728	193,748	110,091	90,426	79,281	155,954	134,437
498,598	781,190	483,542	(98,393)	(511,609)	1,344,574	1,449,739
209,752	124,195	63,311	99,952	77,705	214,742	122,741
24,525,881	26,636,449	26,529,221	28,589,571	28,383,937	31,246,700	31,512,767
2,814,898	2,994,684	3,458,822	3,176,510	3,318,145	3,670,636	3,904,472
13,181,538	13,612,476	13,848,126	12,926,072	13,623,785	14,400,273	15,400,673
1,412,091	1,438,439	1,572,154	1,586,009	1,633,671	1,557,502	1,875,296
6,224,138	5,318,492	5,079,201	5,269,227	5,677,045	6,625,225	7,476,890
383,323	2,115,559	2,218,746	2,259,792	2,671,520	1,576,967	312,746
—	—	—	—	—	—	—
—	—	—	—	—	—	—
24,015,988	25,479,650	26,177,049	25,217,610	26,924,166	27,830,603	28,970,077
509,893	1,156,799	352,172	3,371,961	1,459,771	3,416,097	2,542,690
2,193,311	3,095,806	3,394,887	1,947,321	4,196,946	3,620,241	3,400,398
(600,000)	(1,633,910)	(1,500,000)	(2,098,907)	(3,654,868)	(8,424,374)	(5,900,000)
15,338	2,351	—	—	—	—	—
1,608,649	1,464,247	1,894,887	(151,586)	542,078	(4,804,133)	(2,499,602)
2,118,542	2,621,046	2,247,059	3,220,375	2,001,849	(1,388,036)	43,088
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

VILLAGE OF WINNETKA, ILLINOIS

Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years December 31, 2024 (Unaudited)

Tax Levy Year	Residential Property	Commercial Property
2014	\$ 1,180,513,548	\$ 54,144,041
2015	1,154,165,002	44,404,930
2016	1,392,060,810	48,201,322
2017	1,429,205,958	49,909,110
2018	1,378,919,469	49,003,297
2019	1,429,051,816	65,416,563
2020	1,410,236,124	69,342,391
2021	1,298,266,100	65,078,327
2022	1,692,082,543	68,575,548
2023	1,697,617,562	72,353,574

Data Source: Cook County Clerk

Industrial Property	Total	Railroad	Total Assessed Value	Total Direct Tax Rate
\$ 4,336,479	\$ 1,238,994,068	\$ 532,312	\$ 1,239,526,380	1.801
—	1,198,569,932	554,920	1,199,124,852	1.836
—	1,440,262,132	665,627	1,440,927,759	1.365
—	1,479,115,068	677,213	1,479,792,281	1.320
—	1,427,922,766	690,858	1,428,613,624	1.039
—	1,494,468,379	742,090	1,495,210,469	1.007
—	1,479,578,515	809,844	1,480,388,359	1.025
—	1,363,344,427	844,172	1,364,188,599	1.117
—	1,760,658,091	1,007,301	1,761,665,392	0.870
—	1,769,971,136	1,088,804	1,771,059,940	0.890

VILLAGE OF WINNETKA, ILLINOIS

Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years December 31, 2024 (Unaudited)

	2014	2015	2016
Village of Winnetka			
General Corporate Rate	1.154	1.203	1.013
Special Service Area #3	0.413	0.402	0.352
Special Service Area #4	0.126	0.122	—
Special Service Area #5	0.108	0.109	—
Total Direct Tax Rate	1.801	1.836	1.365
Overlapping Rates			
Cook County	0.568	0.552	0.533
Elections	—	0.034	—
Forest Preserve	0.069	0.069	0.063
Metropolitan Water Reclamation District	0.430	0.426	0.406
Mosquito Abatement District	0.011	0.012	0.010
New Trier Township	0.062	0.066	0.049
New Trier High School	2.268	2.380	1.974
Community College 535	0.258	0.271	0.231
Winnetka School District (36)	3.386	3.354	3.049
Winnetka Public Library	0.233	0.246	0.209
Winnetka Park District	0.395	0.419	0.354
Total Overlapping Tax Rates	7.680	7.829	6.878
Total Direct and Overlapping Tax Rates	9.481	9.665	8.243

Data Source: Cook County Clerk

2017	2018	2019	2020	2021	2022	2023
0.994	0.805	0.760	1.025	1.117	0.870	0.890
0.326	0.234	0.247	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1.320	1.039	1.007	1.025	1.117	0.870	0.890
0.527	0.319	0.275	0.272	0.243	0.170	0.386
—	—	0.030	—	—	—	0.032
0.062	0.060	0.059	0.058	0.072	0.075	0.075
0.402	0.396	0.389	0.378	0.382	0.345	0.345
0.010	0.010	0.009	0.009	0.009	0.008	0.008
0.057	0.053	0.051	0.053	0.060	0.052	0.052
1.993	2.111	2.028	2.085	2.322	2.002	2.002
0.232	0.246	0.221	0.227	0.252	0.227	0.227
3.002	3.220	3.149	3.015	3.285	3.082	3.082
0.210	0.225	0.217	0.223	0.249	0.207	0.207
0.357	0.383	0.375	0.389	0.435	0.372	0.372
6.852	7.023	6.803	6.709	7.309	6.540	6.788
8.172	8.062	7.810	7.734	8.426	7.410	7.678

VILLAGE OF WINNETKA, ILLINOIS

Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago December 31, 2024 (Unaudited)

Taxpayer	2024			2015		
	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value
Chicago Title Land Trust	\$ 10,563,518	1	0.60%			
Individual	5,656,344	2	0.32%	\$ 3,250,732	1	0.27%
Individual	4,816,246	3	0.27%	3,181,210	2	0.26%
ASC TRUST	4,514,447	4	0.25%			
Wells Fargo Home MTG	4,274,305	5	0.24%			
Individual	4,215,159	6	0.24%	2,581,892	6	0.21%
Individual	4,016,761	7	0.23%	2,402,198	7	0.20%
Individual	3,925,075	8	0.22%			
Individual	3,764,501	9	0.21%	2,662,100	5	0.22%
Individual	3,723,938	10	0.21%	2,205,498	9	0.18%
Individual				3,160,502	3	0.26%
AH2 Signal Hill LTD				2,721,789	4	0.22%
Hulsizer & Makowiec				2,291,074	8	0.19%
Gould & Rathner LLC				2,064,489	10	0.17%
Totals	<u>49,470,294</u>		<u>2.79%</u>	<u>26,521,484</u>		<u>2.18%</u>

Data Source: Cook County Tax Extension Office

Note: Based on the 2023 EAV of \$1,771,059,940.

VILLAGE OF WINNETKA, ILLINOIS

Property Tax Levies and Collections - Last Ten Fiscal Years December 31, 2024 (Unaudited)

Fiscal Year	Tax Levy Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2015	2014	\$ 14,302,483	\$ 13,907,922	97.24%	\$ N/A	\$ 13,907,922	97.24%
2016	2015	14,416,903	14,164,385	98.25%	N/A	14,164,385	98.25%
2017	2016	14,589,906	14,264,609	97.77%	N/A	14,264,609	97.77%
2018	2017	14,706,625	14,329,068	97.43%	N/A	14,329,068	97.43%
2019	2018	14,838,985	14,609,390	98.45%	N/A	14,609,390	98.45%
2020	2019	15,047,473	14,670,613	97.50%	N/A	14,670,613	97.50%
2021	2020	15,161,834	14,725,491	97.12%	1,131	14,726,622	97.13%
2022	2021	15,236,127	12,437,763	81.63%	2,415,002	14,852,765	97.48%
2023	2022	15,309,260	14,599,395	95.36%	508,277	15,107,672	98.68%
2024	2023	15,758,177	15,440,717	97.99%	N/A	15,440,717	97.99%

Data Source: Cook County Tax Extension Office

N/A - Currently Not Available

VILLAGE OF WINNETKA, ILLINOIS

Ratios of Outstanding Debt by Type - Last Ten Fiscal Years December 31, 2024 (Unaudited)

Fiscal Year	Business-Type Activities		Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds				
2015	\$ 15,825,000		\$ 15,825,000	7.63%	\$ 1,267.01
2016	15,145,000		15,145,000	7.15%	1,220.68
2017	14,460,000		14,460,000	6.96%	1,162.66
2018	13,765,000		13,765,000	6.35%	1,100.85
2019	13,060,000		13,060,000	5.92%	1,060.41
2020	13,043,694		13,043,694	5.22%	1,067.93
2021	12,105,009		12,105,009	4.84%	970.34
2022	11,596,324		11,596,324	5.58%	932.41
2023	11,077,639		11,077,639	5.54%	869.24
2024	10,548,954		10,548,954	4.22%	844.32

Data Source: Village's Records

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

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

VILLAGE OF WINNETKA, ILLINOIS

Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years December 31, 2024 (Unaudited)

Fiscal Year	Gross General Obligation Bonds	Less: Amounts Available For Debt Service	Total	Percentage of Total Taxable Assessed Value of Property (1)	Per Capita (2)
2015	\$ 15,825,000	\$ —	\$ 15,825,000	1.28%	\$ 1,267.01
2016	15,145,000	—	15,145,000	1.26%	1,220.68
2017	14,460,000	—	14,460,000	1.00%	1,162.66
2018	13,765,000	—	13,765,000	0.93%	1,100.85
2019	13,060,000	—	13,060,000	0.91%	1,060.41
2020	13,043,694	—	13,043,694	0.87%	1,067.93
2021	12,105,009	—	12,105,009	0.82%	970.34
2022	11,596,324	—	11,596,324	0.85%	932.41
2023	11,077,639	—	11,077,639	0.63%	869.24
2024	10,548,954	—	10,548,954	0.60%	844.32

Data Source: Village Records

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 equalized assessed value data.

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

VILLAGE OF WINNETKA, ILLINOIS

Schedule of Direct and Overlapping Governmental Activities Debt December 31, 2024 (Unaudited)

Governmental Unit	Gross Debt	Percentage of Debt Applicable to Village (1)	Village's Share of Debt
Village of Winnetka	\$ —	100.00%	\$ —
School Districts:			
New Trier High School	139,980,000	25.95%	36,324,810
Oakton Community College No. 535	53,185,000	5.86%	3,116,641
School District No. 36 (Winnetka)	52,390,000	98.01%	51,347,439
School District No. 37 (Avoca)	6,630,000	6.11%	405,093
School District No. 38 (Kenilworth)	4,025,000	9.12%	367,080
Total School Districts	256,210,000		91,561,063
Other Agencies:			
Cook County	2,069,746,750	0.89%	18,420,746
Forest Preserve District	75,290,000	0.89%	670,081
Metropolitan Water Reclamation	2,693,351,774	0.90%	24,240,166
Glencoe Park District	4,605,000	0.90%	41,445
Winnetka Park District	13,885,000	93.20%	12,940,820
Total Other Agencies	4,856,878,524		56,313,258
Total Overlapping Debt	5,113,088,524		147,874,321
Total Direct and Overlapping Debt	5,113,088,524		147,874,321

Data Source: Cook County Clerk and the MSRB's Electronic Municipal Market Access website (EMMA)

(1) Most recent data shown.

(2) Overlapping percentages based on 2023 EAV.

(3) Amount in column (2) multiplied by amount in column (1).

VILLAGE OF WINNETKA, ILLINOIS

Legal Debt Margin

December 31, 2024 (Unaudited)

The Village is a home rule municipality.

Article VII, Section 6(k) of the 1970 Illinois constitution governs computation of legal debt margin.

The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by some 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 General Assembly has set no limits for home rule municipalities.

VILLAGE OF WINNETKA, ILLINOIS

Demographic and Economic Statistics - Last Ten Fiscal Years December 31, 2024 (Unaudited)

Fiscal Year	(1) Population	Personal Income (in Thousands)	Per Capita Personal Income	(1) Median Age	(2) School Enrollment	Unemployment Rate
2015	12,490	\$ 207,540	\$ 98,139	40.5	5,153	3.50%
2016	12,407	211,773	98,139	41.4	5,153	3.70%
2017	12,437	207,857	102,663	40.8	5,419	5.10%
2018	12,504	216,875	110,560	41.3	5,568	3.80%
2019	12,316	220,577	118,029	41.8	5,692	4.20%
2020	12,214	250,001	123,329	42.3	5,698	8.40%
2021	12,475	250,001	134,596	42.1	5,667	4.70%
2022	12,437	207,857	102,663	40.8	5,722	5.50%
2023	12,744	200,001	110,787	42.6	5,574	3.80%
2024	12,494	250,000	155,362	42.4	5,590	4.30%

Data Sources

- (1) U.S. Department of Commerce, Bureau of the Census
- (2) Data provided by School District Administrative Offices

VILLAGE OF WINNETKA, ILLINOIS

Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago December 31, 2024 (Unaudited)

Employer	2024			2015		
	Employees	Rank	Percentage of Total Village Employment*	Employees	Rank	Percentage of Total Village Employment*
New Trier High School East	710	1	12.91%	483	1	9.72%
School District 36	350	2	6.36%	221	2	4.45%
Village of Winnetka	156	3	2.84%	155	3	3.10%
North Shore Country Day School	170	4	3.09%	115	6	2.27%
Coldwell Banker	125	5	2.27%	113	5	2.31%
Baird & Warner, Inc.	60	6	1.09%			
BMO Harris Bank	55	7	1.00%	65	7	1.31%
Sacred Heart School	50	8	0.91%	45	9	0.91%
Faith, Hope, & Charity School	45	9	0.82%	43	10	0.87%
Infodata Corp	41	10	0.75%			
Dyson, Dyson & Dunn, Inc.				150	4	3.02%
Killian Co., V.J.				45	8	0.91%
	<u>1,762</u>		<u>32.04%</u>	<u>1,435</u>		<u>28.87%</u>

Data Sources: 2024 Illinois Manufacturers Directory, 2024 Illinois Services Directory and a selective telephone survey.

*Note: Total employment was determined by staff estimation.

VILLAGE OF WINNETKA, ILLINOIS

Full-Time Equivalent Village Government Employees by Function - Last Ten Fiscal Years December 31, 2024 (Unaudited)

Function	2015	2016	2017
General Government			
Administration	4.5	6.5	6.5
Finance	13.0	11.5	12.5
Public Works	19.0	20.0	22.0
Police	37.5	36.5	35.0
Fire	25.0	26.5	27.5
Community Development	6.5	6.5	6.5
Water	7.0	7.0	7.0
Sewer	2.5	1.0	1.0
Stormwater Sewer	2.5	2.0	2.0
Electric	23.5	28.5	26.5
Refuse	8.0	8.0	7.0
Totals	149.0	154.0	153.5

Data Source: Village Records

2018	2019	2020	2021	2022	2023	2024
6.0	5.0	7.0	7.0	7.0	7.0	8.0
10.5	10.5	10.5	10.5	10.5	9.5	9.5
25.0	27.0	27.0	25.0	25.0	28.0	28.5
35.0	37.5	35.0	35.0	35.0	34.0	32.5
27.0	27.0	27.5	26.0	27.5	26.0	27.0
7.0	7.0	7.0	7.0	6.0	6.0	7.5
7.0	7.0	7.0	7.0	7.0	5.0	5.0
2.0	2.0	2.0	2.0	2.0	2.0	2.0
2.0	2.0	2.0	2.0	2.0	2.0	2.0
28.0	23.0	23.0	22.0	29.0	28.5	27.0
6.0	7.0	5.0	5.0	5.0	7.0	7.0
155.5	155.0	153.0	148.5	156.0	155.0	156.0

VILLAGE OF WINNETKA, ILLINOIS

Operating Indicators by Function/Program - Last Ten Fiscal Years December 31, 2024 (Unaudited)

Function/Program	2015	2016	2017
Public Works			
Forestry			
Number of Parkway Trees Planted	225	168	215
Fleet Services			
Number of Vehicles Maintained	143	135	138
Preventative Maintenance Services	470	218	253
Public Safety			
Fire			
Calls for Service	2,150	2,119	2,169
Number of Training Hours	6,316	6,174	8,844
ISO Rating	3	3	3
Police			
Crimes Against Persons	94	82	151
Crimes Against Property	204	209	199
Crimes Against Society	N/A	N/A	N/A
Calls for Service	7,449	7,670	15,610
State Tickets Issued	804	834	873
Compliance Tickets Issued	181	138	136
Community Development			
Number of Building Permits Issued	1,212	1,344	1,200
Number of Building Inspections	3,197	3,401	2,922
Highways and Streets			
Sidewalk Replaced (Sq. Ft.)	8,700	17,777	15,908
Annual Resurfacing Program (\$)	1,350,537	1,345,014	1,406,230
Water and Sewer			
Water Meters Read	37,500	37,500	37,500
Total Distribution Pumpage (1,000 Gallons)	1,000,092	1,036,306	1,055,907
Sanitary Sewer Repairs	6,605	15	12

Data Source: Village Records

Note: Indicators are not available for the general government function.

N/A - Currently Not Available

2018	2019	2020	2021	2022	2023	2024
128	170	168	192	174	173	182
136	119	115	120	127	125	129
263	280	275	272	269	270	275
2,222	2,209	1,981	2,159	2,231	2,206	2,568
6,000	6,420	4,951	5,143	6,722	7,471	7,502
3	3	3	3	3	3	3
110	80	125	14	36	16	28
131	149	337	163	228	262	208
N/A	N/A	N/A	32	47	3	5
22,959	22,102	19,792	19,768	18,736	21,401	21,129
1,013	1,074	759	756	652	950	634
215	197	190	209	153	228	181
1,164	1,105	1,170	1,281	1,159	1,101	1,184
2,879	2,376	2,059	2,657	2,664	2,320	3,020
36,373	22,746	15,013	23,012	21,613	26,973	19,624
1,417,211	834,695	991,195	1,182,977	774,356	1,599,680	1,564,980
37,500	37,500	37,500	37,500	37,500	37,500	37,500
1,064,100	1,074,741	1,144,754	1,470,389	1,486,011	1,486,011	1,485,072
4	6	5	7	5	6	6

VILLAGE OF WINNETKA, ILLINOIS

Capital Asset Statistics by Function/Program - Last Ten Fiscal Years December 31, 2024 (Unaudited)

Function/Program	2015	2016	2017
Police			
Stations	1	1	1
Patrol Units	9	9	9
Fire Stations	1	1	1
Public Works			
Streets (Miles)	52	52	52
Sidewalks (Miles)	80	80	80
Streetlights	867	867	867
Water and Sewer			
Water Mains (Miles)	71	71	71
Fire Hydrants	667	667	667
Sanitary Sewers (Miles)	47	47	47

Data Source: Village Records

2018	2019	2020	2021	2022	2023	2024
1	1	1	1	1	1	1
9	9	9	9	9	9	9
1	1	1	1	1	1	1
52	52	52	52	52	52	52
80	80	80	80	80	80	80
867	867	867	867	867	867	867
71	71	71	71	71	71	71
667	667	667	667	667	667	667
47	47	47	47	47	47	47

**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***



**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***

July 25, 2025

The Honorable Village President
Members of the Village Council and Village Manager
Village of Winnetka, 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 Winnetka (the Village), Illinois, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements, and have issued our report thereon dated July 25, 2025.

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. Accordingly, 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 the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be significant deficiencies. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-1 that we consider to be a material weakness.

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's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Village's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Village's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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

VILLAGE OF WINNETKA, ILLINOIS

Schedule of Findings and Responses Fiscal Year Ended December 31, 2024

MATERIAL WEAKNESS

Finding 2024 - 1: Restatement of Net Position

Comment: : During audit fieldwork, it was noted that an appraisal of capital assets was completed. It was noted that the capital asset records from the previous year were not accurate.

Recommendation: We recommend that the Village implement effective internal controls to provide an accurate assessment of accounting for new additions, deletions, and depreciation expenses for capital assets.

Management's Response: The Village underwent a full appraisal per previous recommendations. The Finance Director, along with staff, will continue to provide accurate financial records for capital assets going forward.



THE VILLAGE OF
Winnetka

510 Green Bay Road, Winnetka, IL 60093
847-501-6000 | www.villageofwinnetka.org

**MINUTES
WINNETKA VILLAGE COUNCIL
STUDY SESSION & SPECIAL MEETING
July 8, 2025**

(Approved: xx)

A record of a legally convened meeting of the Council of the Village of Winnetka, which was held at Council Chambers on Tuesday, July 8, 2025, at 7:00 PM.

- 1) Call to Order. President Bob Dearborn called the meeting to order at 7:00 PM. Manager Bahan called the roll of the Village Council. Present: Trustees Rob Apatoff, Kim Handler and Bridget Orsic. Absent: Trustees Kirk Albinson and Tina Dalman. Also present: Village Manager Robert Bahan, Deputy Village Manager Kristin Kazenas, Deputy Village Clerk Berina Gradjan, Village Attorney Courtney Trefil, Chief Financial Officer Tim Sloth, and 3 persons in the audience.

Trustee Myers has provided the required notice that he will be unable to attend the study session and special meeting due to work obligations. The Village's policy provides that Trustee Myers may participate remotely unless 2/3 of the Council objects. With no objections, Trustee Myers participated remotely fully in the meeting.

Manager Bahan called the roll for Trustee Scott Myers. Present: Trustee Scott Myers.

- 2) Pledge of Allegiance. President Dearborn led the group in the Pledge of Allegiance.
- 3) Public Comment.
 - a) Ted Wynnnychenko addresses Council regarding permitting at 205 Sheridan Road and on matters related to correspondence with the Cook County State's Attorney.
Trustee Dalman enters at 7:02 pm.
 - b) Scott Myers commends Village staff and first responders for their contributions to the Winnetka Music Fest.
 - c) Trustee Handler states that at the Farmer's Market, a resident commended the Police Department for creating a safe atmosphere during the Winnetka Music Fest.

- 4) Establishment of the Consent Agenda.

Trustee Apatoff seconded by Trustee Dalman moved to approve the Establishment of the Consent Agenda. By voice vote, the motion carried.

- 5) Approval of the Consent Agenda

- a) Approval of Village Council Meeting Minutes
 - i) June 3, 2025 Special Meeting
 - ii) June 3, 2025 Regular Meeting
 - iii) June 10, 2025 Study Session
- b) Approval of Warrant List Dated June 13, 2025 – June 26, 2025 in the amount of \$2,324,009.67.
- c) Resolution No. R-57-2025: Approving a Sixth Amendment to a Lease Agreement

Between the Village of Winnetka and the United States Postal Service (Adoption)

Trustee Handler seconded by Trustee Orsic, moved to approve the foregoing items on the Consent Agenda by omnibus vote. By roll call vote, the motion carried. Ayes: Trustees Apatoff, Dalman, Handler, Myers and Orsic. Nays: None. Absent: Trustee Albinson.

6) Budget Overview (Alternate Forms of Revenue for the Business District Revitalization Fund)

Government Pritzker signed Public Act 103-0781 repealing the 1% statewide grocery tax as part of the State Fiscal Year 2025 budget package. The repeal will take effect on January 1, 2026 and is estimated to reduce Village sales taxes by approximately 10% of the annual sales tax revenue collected. The approved legislation permits municipalities the ability to adopt the same 1% grocery tax as a local tax.

Chief Financial Officer Tim Sloth advises Council of the request for policy feedback in advance of the Fiscal Year 2026 Annual Budget; Policy Feedback Item #1: implementing a 1% local grocery tax to replace the existing state grocery tax. The local tax will not generate additional revenue and simply replaces the existing grocery tax while continuing to be collected and distributed by the State; Policy Feedback Item #2: implementing a 1% home rule sales tax dedicated 100% to the Business District Revitalization Fund and eliminating a \$1.1 Million transfer from the General Fund. This will generate an additional \$400,000 in revenue for the Business District Revitalization Fund and free up \$1.1 Million in available funding for the General Fund; Policy Feedback Item #3: staff will also be requesting policy feedback from Council on other additional revenue sources available to the Village in FY2026 or future years.

Tim Sloth provides information regarding each of the three policies presented including matters related to budgeting, Village funds, grants, revenue, ordinance requirements, tax, and the implementation process.

Council discusses various revenue streams, sales tax, pay as you go approach related to Village funding, matters related to business sales, jurisdictional transfers, various business district projects, scope and costs, and engagement with the business community.

Council provided direction for staff to proceed with drafting an ordinance for Council consideration of the implementation of a 1% local grocery tax to replace the existing state grocery tax.

7) Closed Session for the Purpose of Discussing Specific Personnel and Reviewing Closed Session Minutes Pursuant to 2(c)(1) and 2(c)(21) of the Open Meetings Act.

Trustee Apatoff, seconded by Trustee Orsic, moved to adjourn to Closed Session for the purpose of discussing specific personnel and reviewing closed session minutes pursuant to 2(c)(1) and 2(c)(21) of the Open Meetings Act and to adjourn the Open Meeting automatically and immediately upon the conclusion of the Closed Session without the conduct of any further business or comments. By roll call vote, the motion carried. Ayes: Trustees Apatoff, Dalman, Handler, Myers and Orsic. Nays: None. Absent: Trustee Albinson.

The Council adjourned into Closed Session at 8:02 p.m.

8) Adjournment. The Closed Session meeting ended at 9:06 p.m.

Recording Secretary



Agenda Item Executive Summary

TITLE: Approval of Warrant List Dated July 11, 2025 - July 31, 2025

PRESENTER: Robert M. Bahan

AGENDA DATE: August 5, 2025

CONSENT: Yes

ITEM TYPE: Consent Agenda

ITEM HISTORY:

None.

EXECUTIVE SUMMARY:

The Warrant List Dated July 11, 2025 - July 31, 2025.

RECOMMENDATION:

Consider Approving the Warrant List Dated July 11, 2025 - July 31, 2025.

ATTACHMENTS:

None



Village of WINNETKA, IL

Agenda Item Executive Summary

TITLE: Ordinance No. M-11-2025: Designating 615 Elm Street as a Landmark
(Introduction/Adoption)

PRESENTER: Scott Mangum

AGENDA DATE: August 5, 2025

CONSENT: Yes

ITEM TYPE: Consent Agenda

ITEM HISTORY:

None.

EXECUTIVE SUMMARY:

INTRODUCTION

On August 5, 2025, the Village Council is scheduled to consider Ordinance No. M-11-2025, An Ordinance Designating 615 Elm Street as a Designated Landmark (**Attachment 1**). The Historic Preservation Commission (HPC) recommended such designation based upon an application submitted by the property owners, Taylor and Jennifer Solberg Katzman (collectively, the "Applicant"), to designate 615 Elm Street (the "Subject Property") as a locally designated landmark (**Attachment 2**).

Landmark designation requires adoption of an ordinance by the Village Council, after receiving a recommendation and report from the HPC pursuant to an application submitted by the property owner. The Village Council shall take one of the following actions: (1) designate the landmark by ordinance; (2) refer the report and recommendation back to the HPC with suggestions for revisions and stating reasons for such action; or (3) deny designation of the landmark.

ADVISORY COMMISSION CONSIDERATION AND RECOMMENDATION

The HPC considered the application for a locally designated landmark designation at its meeting on July 7, 2025. Attachment 2 contains the staff report and minutes from the HPC meeting. After hearing from the Applicant, and receiving neither written nor verbal comments, a motion to recommend the Village Council designate 615 Elm Street as a locally designated landmark passed by a vote of 5-0. Based on the "System for the Evaluation of Landmarks," the HPC found the level of significance of the Subject Property to be "Unique" based upon a score of 91.4. The rating system includes the following levels of significance:

Unique	80-94
Significant	65-79
Important	50-64

The “System for the Evaluation of Landmarks” is a scoring system used to determine the level of significance. The Commission found the property meets the criteria for designation and is significant for being a well-preserved example of an original Queen Anne style house that was built by noted Village resident Frank A. Windes in the early part of Winnetka’s history. The Commission also cited the home for being the residence of Chicago social activist Anna Weeks as contributing to its historical significance. Furthermore, the Commission determined that the house is a very prominent property in the historic Village Green Park neighborhood. A report outlining the rationale for recommending approval of the application as well as the HPC results of the “System for the Evaluation of Landmarks” is provided in Exhibit B of Ordinance M-11-2025.

ADDITIONAL BACKGROUND INFORMATION

Locally Designated Landmarks vs Locally Certified Landmarks. The owner(s) of a designated landmark, the alteration of which is subject to an advisory review of the HPC, may request that any alteration be subject to a *binding* review of the HPC. Upon approval of such a request by the HPC, a declaration shall be recorded by the Village in the office of the Cook County Clerk. Upon recordation the designated landmark becomes a certified landmark, and any proposed exterior alterations *require approval* by the HPC prior to the improvements being made. After a designated landmark has been certified, the certification shall not be withdrawn except for an express determination set forth in a resolution of the Village Council. The Applicant is requesting locally designated landmark status for this property, which requires an advisory review of any proposed exterior alterations by the HPC.

State Property Tax Assessment Freeze Program. Given questions that were raised with past landmark designation applications reviewed by previous Village Councils, staff is providing the following information regarding the Property Tax Assessment as additional background information.

The Property Tax Assessment Freeze Program (the “Program”) is administered by the Illinois State Historic Preservation Office (SHPO). The Program freezes the assessed value of a historic, owner-occupied principal residence (base year valuation) for eight years when the owner undertakes a substantial, approved rehabilitation. After eight years, the assessed value is brought back to market level over a period of four years: Year 1 - base valuation plus 25% of the adjustment in value; Year 2 - base year valuation plus 50% of the adjustment in value; Year 3 – base year valuation plus 75% of the adjustment in value; and Year 4 – the then fair current market value.

To qualify for the Program, a property must: (1) be a certified historic structure, either by listing on the National Register of Historic Places individually or in a district, or by local landmark designation in a community with an approved historic preservation ordinance; (2) be a single-family, owner-occupied, principal residence; (3) undergo a rehabilitation that has eligible expenses equal to or exceeding 25% of the property’s fair market value within a two year period; and (4) undergo a rehabilitation that meets the Secretary of the Interior’s “Standards for Rehabilitation.”

It is important to note that not every locally designated landmark qualifies for the Program. Additionally, a property does not need to be designated as a local landmark to qualify for the Program. A property that is listed on the National Register of Historic Places, but not designated as a local landmark, can also apply to the Program. Since 1995, approximately 18 properties in the Village have participated in the Program; the most recently designated landmark, 480 Oak Street, is pursuing the Program. The owners of 615 Elm Street have informed staff that they hope to qualify for the Program.

RECOMMENDATION:

Consider introduction and adoption of Ordinance No. M-11-2025. The Ordinance would designate the house at 615 Elm Street as a locally designated landmark.

ATTACHMENTS:

1. Attachment 1 - Ordinance M-11-2025, an Ordinance Designating 615 Elm Street as a Designated Landmark
2. Attachment 2 - July 7, 2025, HPC Meeting Staff Report and Excerpt of Meeting Minutes

ORDINANCE NO. M-11-2025

AN ORDINANCE DESIGNATING 615 ELM STREET AS A LANDMARK

WHEREAS, Taylor and Jennifer Solberg Katzman ("**Owners**") are the owners of the property commonly known as 615 Elm Street, Winnetka, Illinois, and legally described in **Exhibit A** attached to and, by this reference, made a part of this Ordinance ("**Subject Property**"); and

WHEREAS, the Subject Property is improved with a single-family home, constructed in approximately 1892 and likely designed by the architect Frank A. Windes; and

WHEREAS, Chapter 15.64 of the Winnetka Village Code ("**Village Code**"), titled "Landmark Preservation," sets forth standards and procedures for preserving, protecting, enhancing, rehabilitating, and regulating buildings, structures, objects, and places of historical, cultural, or architectural significance ("**Landmark Regulations**"); and

WHEREAS, pursuant to Section 15.64.040 of the Landmark Regulations, the Owners ("**Applicant**") submitted an application for the designation of the Subject Property as a landmark to the Historic Preservation Commission ("**Commission**"); and

WHEREAS, pursuant to, and in accordance with, the Landmark Regulations, a duly noticed public hearing of the Commission to consider the Applicants' application was held on July 7, 2025; and

WHEREAS, on July 7, 2025, the Commission made findings, which findings are attached as **Exhibit B**, and evaluated the application and the Subject Property using the Village's System for the Evaluation of Landmarks and gave the Subject Property an overall score of 91.4; and

WHEREAS, pursuant to the findings made by the Commission and the overall rating of the Subject Property, the Commission: (i) determined that the Subject Property meets the criteria for the evaluation of landmarks set forth in the Landmark Regulations; and (ii) unanimously recommended that the Village Council designate the Subject Property as a landmark; and

WHEREAS, the Village Council has considered the recommendation of the Commission and has determined that it is in the best interest of the Village and its residents to accept the findings and recommendation of the Commission, which findings are incorporated herein, and approve the designation of the Subject Property as a landmark;

NOW, THEREFORE, the Council of the Village of Winnetka do ordain as follows:

SECTION 1: RECITALS. The foregoing recitals are hereby incorporated into this Section 1 as the findings of the Council of the Village of Winnetka, as if fully set forth herein.

SECTION 2: LANDMARK DESIGNATION. In accordance with, and pursuant to, Section 15.64.040 of the Village Code, the Village Council hereby designates the Subject Property as a landmark.

SECTION 3: EFFECTIVE DATE. This Ordinance shall be in full force and effect from and after its passage, approval, and publication in the manner provided by law.

PASSED this 5th day of August, 2025, pursuant to the following roll call vote:

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED this ____ day of _____, 2025.

Signed:

Village President

Countersigned:

Village Clerk

Published by authority of the
President and Board of Trustees
of the Village of Winnetka,
Illinois, this ____ day of _____,
2025.

Introduced: August 5, 2025

Passed and Approved: _____, 2025

EXHIBIT A

LEGAL DESCRIPTION OF SUBJECT PROPERTY

That part of the West ½ of Block 16 in Village of Winnetka in the Northwest Fractional Quarter of Section 21, Township 42 North, Range 13, East of the Third Principal Meridian bounded and described as follows: Commencing on the north line of Elm Street 87 feet east of the east line of Cedar Street thence east 100 feet; thence north to north line of the south ½ of that part of said block 16 measured between the south line of Spruce Street and the north line of Elm Street thence west along said line 100 feet thence south to the place of beginning in Cook County, Illinois.

Commonly known as 615 Elm Street, Winnetka, Illinois.

PIN: 05-21-106-006-0000

EXHIBIT B
HISTORIC PRESERVATION COMMISSION FINDINGS



REPORT ON PUBLIC HEARING
JULY 7, 2025

CONSIDERATION OF LANDMARK ELIGIBILITY

The Historic Residence of 615 Elm Street, Winnetka

This report is an integral part of the July 7, 2025, Historic Preservation Commission meeting minutes and is also compiled based on the submitted application for local landmark designation submitted by Taylor and Jennifer Solberg Katzman.



Figure 1 – 615 Elm Street (2025)

Findings of the Commission

Based on the System for the Evaluation of Landmarks contained in Chapter 15.64 of the Village Code titled “Landmark Preservation” (see attached rating sheet), 615 Elm Street was rated a “Unique” property with a score of “91.4.”

Architectural Type, Style and Period. The 615 Elm Street house was constructed in approximately 1892 in the simplified Queen Anne style and was possibly built by noted Village resident Frank A. Windes. The Commission found the house to be an excellent and well-preserved example of a home in a style that is rare in the Village. Based on that information, the home was judged to be “rare” with a rating of “4.”

Method of Construction. The Commission determined that the building style was rare within the Village and the authentic shingle style of the house was especially rare. With regard to rarity in method of construction, the house was judged to be “extremely rare” with a rating of “5.”

Association with a Historical Event, Person, or Cultural Activity. The Commission noted that the house was associated with Frank A. Windes who was an important architect, engineer, and developer in the early history of the Village. They also noted that the property was home to Anna Weeks who was a prominent activist in Chicago area social movements in the early 20th century. With regard to association to a historical event, person or cultural activity, the Commission rated the house as a “5” with association at the national level.

Association with an Architect or Master Builder. The architect is undetermined, but the house was possibly designed by Frank A. Windes. The Commission noted that Windes was involved in many early Village projects and is important to the community’s history. The Commission rated the house as a “5” for its association with an architect on a national level of significance.

Established or Familiar Visual Feature. The Commission noted that the house is a prominent home along Village Green Park. The Commission rated the home as a “5” for being a “symbol of the Village as a whole.”

Originality. The design integrity of the house was determined to be excellent, given the amount of the house’s original exterior features that are still intact. The Commission rated the house’s originality and alterations of design integrity as “excellent,” warranting a score of “5.”

Age of Structure. The house was constructed in approximately 1892 which warrants a score of “5.”

Alteration of Surrounding Properties (View from Property). The Commission noted that most of the surrounding properties are original with only a few properties that contained newer houses. The Commission determined the condition of the surrounding site as “minor alterations,” which warranted a score of “3.”

Alteration of Original Site (View of Property). The Commission noted that the building’s exterior view from the street is the same as it originally appeared. The Commission determined the condition of the original site as “original,” which warranted a score of “5.”

Structural Condition. The Commission determined the structural condition to be “exceptional,” which warranted a score of “5.”

Resolution

The Historic Preservation Commission (HPC) found the house at 615 Elm Street to be significant and more than satisfactory for the criteria of a local landmark designation. The Commission determined that the house was likely built by prominent Village developer Frank A. Windes and exists as an excellently preserved example of the Queen Anne style home. The HPC noted that the alterations and improvements to the home have been sensitive to the home’s design and it stands out as a rare, original example within the context of the rest of the Village. Furthermore, the Commission identified the property as being a prominent home in the neighborhood of Village Green Park, which is one of the oldest and most significant neighborhoods of

Winnetka. Based upon these considerations and the System for Evaluation rating of “Unique,” with a score of “91.4,” the Commission voted unanimously to recommend that the Village Council designate the house at 615 Elm Street Road as a local landmark.

Respectfully Submitted,

Jack Coladarci
Chris Enck
Beth Ann Papoutsis
Anna Wisniewski

Joseph Stewart
Paul Weaver
Patti Van Cleave

SYSTEM FOR THE EVALUATION OF LANDMARKS

TIER 1

CATEGORY	FACTORS	POINT VALUE	WEIGHT*	SCORE
Rarity: Architectural Type, Style and Period	-Extremely Rare	5		
	-Rare	4	<u>1</u>	<u>4</u>
	-Somewhat Rare	2		
	-Common	0		
Rarity: Method of construction and its application	-Extremely Rare	5		
	-Rare	4	<u>1</u>	<u>5</u>
	-Somewhat Rare	2		
	-Common	0		
Association with an Historical Event, Person, or Cultural Activity	-National	5		
	-State, County or Local	5	<u>1</u>	<u>5</u>
	-None	0		
Association with an Architect or Master Builder	-National	5		
	-State, County or Local	5	<u>1</u>	<u>5</u>
	-Architect or builder identified but of no known importance	1		
	-Architect or builder unknown	0		
Established or Familiar Visual Feature	-Symbol of Village as a whole	5		
	-Symbol of a neighbor- hood or a conspicuous and familiar structure in the context of the entire Village	4	<u>10</u>	<u>50</u>
	-A conspicuous and familiar structure in the context of a neighborhood	3		
	-Not particularly conspicuous or familiar	0		

Tier 1 Score 69
(Add Above 5 lines)

*The (or a) category with the highest point value is given a weight of 10. All other categories are weighted 1.

TIER 2

CATEGORY	FACTORS	POINT VALUE		WEIGHT	SCORE
Alteration of (Originality) Design Integrity	-Excellent	5			
	-Good	4			
	-Fair	3	x	10	=
	-Poor	0			<u>50</u>
Age of Structure	-pre-1900	5			
	-1900-1930	3			
	-1931-1950	2	x	4	=
	-1951 to present	1			<u>20</u>
Alteration of Surrounding Properties (View from Property)	-Original	5			
	-Minor Alterations	3	x	4	=
	-Major Alterations	0			<u>12</u>
Alteration of Original Site (View of Property)	-Original	5			
	-Minor Alterations	3	x	3	=
	-Major Alterations	0			<u>15</u>
Structural Condition	-Exceptional	5			
	-Good	3			
	-Fair	1	x	3	=
	-Deteriorated	0			<u>15</u>

Tier 2 Score 112
 (Add Above 5 Lines)
 Avg. Tier 2 Score 22.4
 (Divide Total by 5)

<u>69</u> Tier 1 Score	+	<u>22.4</u> Avg. Tier 2 Score	=	<u>91.4</u> Total Score
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Level of Significance

<u>Total Points</u>	<u>Category</u>
<u>80-94</u>	<u>Unique</u>
65-79	Significant
50-64	Important



MEMORANDUM VILLAGE OF WINNETKA

COMMUNITY DEVELOPMENT DEPARTMENT

TO: HISTORIC PRESERVATION COMMISSION
FROM: CHRISTOPHER, MARX, AICP, ASSOCIATE PLANNER
DATE: JULY 3, 2025
SUBJECT: 615 ELM STREET - LANDMARK DESIGNATION NOMINATION (CASE NO. 25-07-HPC)

INTRODUCTION	
Meeting Date	July 7, 2025
Commission Action	Determine whether the subject property meets the criteria for landmark designation, for a recommendation to the Village Council which has final approval.
Property Address	615 Elm Street (See Figure 1)
Property Owner	Taylor and Jennifer Solberg Katzman
Application Submitted by	Susan Benjamin, on behalf of the property owners
Mail Notice Sent to Property Owners within 250 feet	Completed with certified mail
Public Comments as of Date of Memo	As of the date of this memo, staff has not received any written comment from the public regarding this application.
PROPERTY DESCRIPTION	
Size	0.38 acres
Location	North side of Elm Street between Cedar Street and Walnut Street
Improvements	Single-family home with a detached garage
Zoning	R-4 Single Family Residential
Surrounding Zoning	R-4 Single Family Residential
PROPERTY HISTORY	See Attachment A, Application Materials
Constructed	Approximately 1895, according to Winnetka Historical Society Research
Architect	Undetermined, but possibly Frank A. Windes according to research
Additional Construction Activity	2000 – Remove and replace roofing on house and garage, 2023 – Enclose rear porch and second-story addition as part of approved Historic and Architecturally Significant Maximum Building Size Bonus
Illinois Historic Structure Survey Listing	No



Figure 1 – Subject Property (Aerial)



Figure 2 – Subject Property – Front Entrance of House (South Elevation)



Figure 3 – Subject Property – Side of House (East Elevation)



Figure 4 – Subject Property – Rear of House (North Elevation)



Figure 5 – Subject Property – Front Porch of House (South Elevation)



Figure 6 – Subject Property – Front Porch of House (East Elevation)

COMMISSION REVIEW AND FINDINGS

In the attached application materials submitted by the Applicants, the Applicants have provided a history of the Subject Property identifying the architect, the ownership history, and a description of any alterations to the Subject Property.

The HPC is to make findings and a recommendation to the Village Council on the application. Following receipt of testimony at the public hearing, the HPC shall make its determination and recommendation to the Village Council that, based on the evidence received at the public hearing, the Subject Property does or does not meet the criteria for designation. The criteria to consider when evaluating a potential landmark are as follows:

1. General Considerations:

- a. The structure, building, object or site has significant character, interest or value as part of the historic, cultural or architectural characteristics of the Village, the state or the United States;
- b. The structure, building, object or site is closely identified with a person or persons who significantly contributed to the culture or development of the Village, the state or the United States;
- c. The structure, building, object or site is the result of the notable efforts of, or is the only known example of work by, a master builder, designer, architect, architectural firm or artist whose individual accomplishment has influenced the development of the Village, the state or the United States;
- d. The unique location or singular physical characteristics of the structure, building, object or site make it an established and important visual feature;
- e. The activities associated with the structure, building, object or site make it a current or former focal point of reference in the Village;
- f. The structure, building or object is of a type or is associated with a use once common but now rare, or is a particularly fine or unique example of a utilitarian structure and possesses a high level of integrity or architectural significance.

2. Architectural Significance

- a. The structure, building, object or site represents certain distinguishing characteristics of architecture inherently valuable for the study of a time period, type of property, method of construction or use of indigenous materials;
- b. The structure, building, object or site embodies elements of design, detail, material or craftsmanship of exceptional quality;
- c. The structure, building, object or site exemplifies a particular architectural style in terms of detail, material, and workmanship.
- d. The structure, building, object or site is one of the few remaining examples of a particular architectural style;
- e. The structure, building, object or site is, or is part of, a contiguous grouping that has a sense of cohesiveness expressed through a similarity of style characteristics, time period, type of property, method of construction, or use of indigenous materials, and accents the architectural significance of an area.
- f.

3. Historical Significance:

- a. The structure, building, object or site is an exceptional example or an historic or vernacular style, or is one of the few such remaining properties in the Village;
- b. The structure, building, object or site has a strong association with the life or activities of a person, persons, organization or group who significantly contributed to or participated in historic or cultural events;
- c. The structure, building, object or site is associated with a notable historic event.

To assist the HPC in the review of nominations, the Village Council adopted the System for the Evaluation of Landmarks, a copy of which is provided as **Attachment B** in this report. The System for the Evaluation of Landmarks is consistent with the criteria listed above and is a scoring system to determine the level of significance of the Subject Property.

Additionally, the HPC's recommendation may include an explanation of a significant feature or features of the Subject Property that should be preserved and protected, as well as any other information the HPC may deem pertinent to the determination or recommendation.

A Commission member may make one of the two following motions (a) the Building and/or Property Does Not Meet the Criteria for Designation, or (b) the Building and/or Property Does Meet the Criteria for Designation:

Building and/or Property Does Not Meet the Criteria for Designation

The Commission finds that the application for the Landmark Nomination for 615 Elm Street does not meet the criteria set forth for designation.

Building and/or Property Does Meet the Criteria for Designation

The Commission finds that the application for the Landmark Nomination for 615 Elm Street does meet the criteria set forth for designation.

The Commission finds that the reasons for preservation and protection, as well as any other pertinent information to the recommendation include:

1. *[Commission member to fill in]*

2. _____

3. _____

Based upon these findings, the HPC recommends approval of the landmark nomination. The Village has final jurisdiction regarding the designation of a local landmark.

CERTIFICATION OF DESIGNATED LANDMARKS

The owner(s) of a designated landmark, the alteration of which is subject to the advisory review of the HPC, may request that any alteration be subject to the binding review of the HPC. Upon approval of such request by the HPC, a declaration shall be recorded by the Village in the office of the Cook County Recorder of Deeds. Upon recordation the designated landmark becomes a certified landmark, and any proposed exterior alterations require approval by the LPC prior to the improvements being made. After a designated landmark has been certified, the certification shall not be withdrawn except for an express determination set forth in a resolution of the Village Council.

At this time, the Applicants are not requesting certified landmark status. The request is to have the Subject Property recognized as a designated landmark, which requires an advisory review of proposed

exterior alterations by the HPC. It should be noted that the Applicants' request does not include any proposed exterior alterations.

ATTACHMENTS

Attachment A: Application Materials

Attachment B: System for Evaluation of Landmarks

ATTACHMENT A

 	VILLAGE OF WINNETKA, ILLINOIS DEPARTMENT OF COMMUNITY DEVELOPMENT LANDMARK NOMINATION APPLICATION
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Thank you for considering landmark status for your property. If you have questions about landmark nomination or about this application, please contact Christopher Marx, Associate Planner in the Community Development Department, at 847.716.3587 or cmarx@winnetka.org.

Please attach responses to questions on this form separately. If you do not know the answer or if the question does not relate to your property, simply write, "don't know" or "not applicable."

To assist you, attached is How to Research Your House, a page of useful resources for learning more about your property. Both the Community Development Department (phone no. 847.716.3587) and the Winnetka Historical Society (phone no. 847.501.6025) can answer many of your questions.

The Historic Preservation Commission (HPC) meets the first Monday of each month at 7:00pm at Village Hall. Your application is reviewed by the HPC at a public hearing. The Village will notify your neighbors of this public hearing at least 15 days before the meeting date.

A decision by the HPC to recommend the property as a landmark will take place at this meeting or the following meeting. After the HPC's written report is sent to the Village Council, the landmark nomination is placed on the Council's agenda for its next available meeting date.

The Village Council designates a Winnetka Landmark by ordinance. A preliminary vote to designate a landmark at one Village Council meeting will be followed by a final vote at the following Council meeting. The Village Council meets on the first and third Tuesdays of the month.

MATERIALS FOR SUBMISSION

Please provide 1 hard copy and 1 electronic copy (.pdf), of the following information. (Email electronic copy to cmarx@winnetka.org.)

1. Property Information

Site Address: 615 Elm Street Parcel Identification Number(s) (PIN): 05 – 21- 106 – 006

2. Property Owner Information

Name: Taylor and Jennifer Solberg Katzma Phone No

Email:

3. Current plat of survey.

4. Deed proving ownership.

5. How long have you owned the property? 2 1/2 years

If you know, list previous owners of the property and when they owned it. Do you know whether any of the owners had a particular influence on the village's history? See attached

6. Date of construction, if known: ca. 1892

In the following section, we ask about information that is important in evaluating landmark requests. For questions that are not relevant, write "none" or "not known." Please provide sources for your information. Referring to the title and page number of a book is fine. For other documents, it would help to include a copy of your source. If the source is Village Hall, simply write what the reference is, for example: "Water hook-up – Village Hall."

1. If known, name of architect: possibly Frank A. Windes Architectural firm: unknown
Designer and/or Builder: unknown Do you have original plans? No
Is the property associated with a historical person or group? If so, please explain. See attached.

Is the property associated with a notable historic event? If so, please explain. No

2. Alteration History: Please include current photos of all sides of the building and older photos, if available. The "structure files" at the Winnetka Historical Society may have older photos.

If known, describe changes made to the outside of the building since it was built. Have important change been made to the property as viewed from the street in the last 50 years? Please include descriptions of alterations, dates and architects, if known. (Note: Building permit records at Village Hall are helpful.)

May 20, 1920: three-story residence altered and garage built; March 23, 2000: roofing of house a

2024-2025: addition built at the rear of the house that is not visible from the street, architect He

If known, describe changes made over the last 50 years to the original property, not including alterations to the building itself. These changes could include subdivision, fences, or new structure added to the property. (Note: Sanborn maps at Village Hall and the Historical Society are helpful. Also, many buildings in the Village have been moved from their original sites.)

3. Do you have any other information about the property or anecdotes you would like to share? This information can be based upon here-say, so long as you tell the source. See attached

4. Provide a written statement describing the building, structure, property, object or site and set forth reasons of support of the proposed designation, such reasons including but not limited to one or more of the criteria listed in Section 15.64.030 [Evaluation of Landmarks] of the Village Code (attached).
5. An evaluation of the building, structure, property, object or site pursuant to the "System for the Evaluation of Landmarks" (attached).
6. A written statement describing the buildings, structures or properties adjacent to or across from the subject building, structure, object or site.
7. Please specify whether you are applying to be a "designated landmark" or a "certified landmark". Exterior alterations of a "designated landmark" are subject to an advisory review by the Historic Preservation Commission (HPC). Whereas exterior alterations of a "certified landmark" are subject to a binding review by the HPC. For more information on the certification of designated landmarks please see Section 15.64.070 of the attached chapter of Village Code (15.64).

8. I/We hereby (s) of the property described in this application and wish to make application for landmark by the Village of Winnetka.

Name(s):

Signature(s):

Date:

WINNETKA LANDMARK DESIGNATION NOMINATION 615 ELM STREET



Front South Façade, 2025

INTRODUCTION

The house located at 615 Elm Street is eligible for listing as a designated Winnetka Landmark for its significant architecture and its storied history. Built ca.1892, and possibly designed by Frank A. Windes, a noted architect and engineer, developer and citizen of Winnetka, this handsome house is an excellent example of a simplified Queen Anne, and is among the oldest houses in the block between Cedar and Walnut streets around the Village Green. The individual owners of the home at 615 Elm Street played a noteworthy role in the early development of the

Village. As such, it is an important building and contributes to the architectural story and history of the Village of Winnetka.

HISTORY OF 615 ELM STREET

The property at 615 Elm Street is part of the original Winnetka Subdivision, an ante-fire subdivision of the Village. The first mention of a change in ownership of the west ½ of Block 16 is a Trustee's Deed to Hy. H. Gage in 1876, followed by a transfer from Riley M. Graves to Wm. H. Stickney in 1878 when the land was subdivided. In 1878, William H. Stickney and wife transferred the property to Ruth M. Graves, a year later it was transferred to her daughter Leila W. Graves. In 1881 Leila Graves Dale and her husband gave a mortgage to Wm. P. Kimball for the East 100 feet of the South 100 feet of the West ½ of the block. John T. Dale and his wife Leila gave Art W. Schaffer an "agt" in 1882 and again in 1883, and Schaffer gave Leila G. Dale a mortgage in 1884. In 1887 Art W. Schaffer and wife transferred the property to Paul A.C. Hanke. In 1892, Paul Hanke sold the property to Anna R. Weeks, who owned it until 1913. Based upon the estimated date of construction and the length of time they lived at the property, it is likely that Anna R. Weeks and her husband Charles built the house ca. 1892.

In 1913 Anna Weeks sold the property to Zel F. Windes. Five years later, in 1918, Windes sold it to his mother, Sallie C. Windes. On March 18, 1920, Sallie C. Windes and her husband sold the property to Mary L. Cobb and her husband John C. Cobb, Jr. They passed it down to their daughter Margaret and son-in-law Russell Gessel, who owned the property until 1963 when it was transferred to Robert Hood. Hood owned it until 1978 when he sold the property to Otto H. Maurer and his wife, who then sold it to Cole C. Pinnow in 2013. In 2022 the property was transferred to BGRS Relocations, Inc. In November of 2022, the property was sold to the present owners, Taylor and Jennifer Solberg Katzman.

The more noteworthy owners include:

Riley M. Graves, Ruth M. Graves

Riley M. Graves owned the property before the house at 615 Elm was constructed. Graves was born in 1821 in New York. He was married to Ruth who was born in Connecticut in 1827. Riley Graves was the original owner and operator of one of the earliest business establishments in Winnetka, which was located on the northwest corner of Elm and Green Bay Roads. Graves opened a general store in 1855, one year after the arrival of the railroad in Winnetka. Graves sold a variety of goods, including groceries, hardware, drugs and animal feed. Robert S. Moth purchased the store from Riley Graves and later Moth's son-in-law Max Meyer purchased it from his father-in-law, and transformed the store into a bank called the Bank of M.K. Meyer, the first bank in Winnetka.¹

Charles L. and Anna Ruth Weeks

¹ "M.K. Meyer General Store: One of Winnetka's Earliest Businesses," Winnetka Historical Society, 2022.

The 1900 United States Federal Census lists Charles and Anna Weeks as owning the property, and living there with their step-daughter, Elizabeth W. Aldrich, an actress. The 1902 Winnetka directory shows Charles Weeks living on Elm. Charles Weeks was born in Ohio in April of 1844 and his wife Anna was born in Indiana in September of 1850. They couple married in 1880. Charles Weeks was one of Winnetka's earliest school board members.² Anna Weeks was active in progressive movements. She was involved with the Women's League and she was a member of the committee that presented the Mayor of Chicago with a request, in 1889, that one or more women be appointed to the City Board of Education.³ She was also a suffragette and in 1894 she wrote a letter to the *Chicago Sunday Tribune* that discussed the effects of women being allowed to vote in the recent school elections.⁴ Weeks was also either a vegetarian or open to vegetarianism, addressing the Chicago Vegetarian Society on "How to Set a Table Without Meat."⁵ Anna died 1929 and was remembered as a "pioneer in the feminist movement."⁶

Zel F. and Alice Windes; Judge Thomas Windes and Sallie Windes

Zel Windes was the son of Judge Thomas Windes and Sallie C. Windes, and the brother of Winnetka architect, engineer, and developer Frank A. Windes. Zel was born in Tennessee in 1871 and was an attorney. He married Alice B. Calrow in 1894 and they had four children: sons Argyle and Bruce, and daughters Cheryl and Alice.⁷ Zel Windes was also a real estate developer; he and his father, an attorney and judge, opened a real estate business in the 1890s.⁸ It is believed that the first house Frank Windes designed was for his parents at 530 Cherry Street in Winnetka.⁹

John Candler Cobb, Jr. and Mary Louise King Cobb

On March 18, 1920, John C. Cobb, Jr. and his wife Mary bought the house at 615 Elm Street. John Candler Cobb, Jr. was born on December 18, 1880 in Boston, Massachusetts and died in 1948. He was the cousin of architect Henry Ives Cobb.¹⁰ John C. Cobb Jr. was a member of the Class of 1902 of Harvard University and worked in advertising in Chicago for thirty years. In Winnetka, he served as chairman of the Village Improvement Association during the Skokie Lagoon project and was one of the original members of the North Shore Chess Club.¹¹ In 1949 a memorial to John Cobb was established in the Winnetka Library for his contributions to the library's books on hunting, fishing and conservations. Cobb was a member of the Winnetka

² Steve Adams, "Winnetka: What's in a Name?" *Gazette*, Winnetka Historical Society, Fall/Winter, 2006.

³ "Complaining Against Mr. Yerkes," *Chicago Tribune*, June 9, 1889, 14.

⁴ Anna R. Weeks, "After the Election," *Chicago Sunday Tribune*, November 11, 1894, 33.

⁵ "Vegetarian Society Mets [sic.]," *The Inter Ocean*, January 8, 1908, 2.

⁶ "Feminist Pioneer Dead," *The Cincinnati Enquirer*, March 21, 1929, 8.

⁷ 1910 United States Federal Census for Zel F. Windes.

⁸ Cindy Fuller, "510 Ash Street: Victorian Gothic on the Move," *Gazette*, Winnetka Historical Society (Summer, 1995, updated, 2022).

⁹ Caroline Thomas Harnsberger, *Winnetka: The Biology of a Village* (Evanston: The Schori Press, 1977), 117.

¹⁰ 1870 United States Federal Census for Henry I. Cobb.

¹¹ "John Candler Cobb" [obit.], *Winnetka Talk*, January 8, 1948.

branch of the Izaak Walton League of America (a national conservation organization) for many years and guided high school students in conservation matters.¹² Mary Louise Cobb was born ca. 1884 from a distinguished family; she was the daughter of Allen Hazen King and Ella Wilson King. Ella Wilson King was the daughter of the pioneer Chicago meat packer, W. James Wilson.

Two months after purchasing the house, on May 20, 1920, John C. and Mary Cobb applied for a permit to alter the residence and build a garage. The builder and mason were identified as Wills Bros. Construction Company. Alterations to the house were made in the Colonial Revival style, which was very popular at the time. The Cobbs enlarged a one-story porch on the rear and added a second story above it. They also built a garage to the rear of the property, and likely changing the front porch columns and balustrade. Interior alterations may have also included painting the varnished woodwork, adding corner cabinets in the dining room and converting a front and rear parlor into the living room. The remodeling of the house by the Cobbs was reported in the *Chicago Tribune* on October 8, 1922: "McGuire & Orr report that activity in Winnetka has broken out in a new place, or rather, in an old place over again, the 'old central east side' and the auto gateway to the town. According to Mr. Bell, manager of their local office, this section will shortly take on an entirely new appearance, due to the number of new and remodeled homes. 'The beginning was a year ago when J.C. Cobb bought 615 Elm Street which he has since completely renovated.'"¹³

John C. and Mary Cobb, Jr. had two children, Kenneth W. Cobb and Margaret V. Gessel. After John C. Cobb Jr. died in 1948 Mary continued to live at the house at 615 Elm with her daughter Margaret and son-in-law Russell Gessel, and their children. Mary died in 1977.¹⁴

Russell Gessel and Margaret Victoria Cobb Gessel

Russell Gessel graduated from Northwestern University and worked as a merchandise manager for a wholesale house.¹⁵ Margaret was a student at the school of speech and music at Northwestern University.¹⁶ The couple had four children. In 1947, Margaret was a volunteer for the Winnetka Community Nursery; she was registration chairman and one of the original board that planned the Nursery.¹⁷ Margaret also served as chairman of the annual Winnetka

¹² "Izaak Walton League Gives Conservation Books as Memorial," *Chicago Tribune*, February 20, 1949, 73.

¹³ "Realty Active in Winnetka's Old East Side," *Chicago Tribune*, October 8, 1922, 35.

¹⁴ "Cobb" [obit.], *Chicago Tribune*, December 20, 1977, 37. During this time period through 1958 the garage was rented to tenants. "Bulletins," *Chicago Tribune*, April 29, 1948, 1; Notes, Susan Benjamin Survey, 1989.

¹⁵ "To Be Married," *Chicago Tribune*, March 31, 1935, 88; "The Sun Salutes Mrs. Russell Gessel," *The Chicago Sun*, August 25, 1947, 8.

¹⁶ "To Be Married."

¹⁷ There is a note on the 1989 survey form which states: "In 1944, after debate, [615 Elm Street] was used as a nursery school 'til the end of the war." Documents in the Village Permit file indicate that the Village Council held a public meeting on March 2, 1944 to consider the application for an occupancy permit to conduct a nursery school at the Cobb residence. The matter was taken under advisement. Later, the Village Council was notified that arrangements were made to hold the nursery school at the Parish

Children's Fair, proceeds of which went to maintenance of the nursery located at the Winnetka Community House.¹⁸

Margaret Gessel also studied at the Art Institute of Chicago and was a successful artist, creating oil paintings, lithographs, woodblock prints, drawings, watercolors, collages and wood sculpture.¹⁹ In 1958, 615 Elm Street was the site of an open house that exhibited paintings, sculpture, drawings and prints by various artists.²⁰ The following year there was another exhibition of sculpture of paintings, drawings and prints at the house.²¹ In 1963, Margaret Gessel exhibited her drawings in Countryside Gallery in Arlington Heights along with other notable artists including Richard Hunt.²² Her work was shown in museums throughout the country as well as the Art Institute of Chicago, and the North Shore Art League.²³ The Gessels lived at the house until 1963.

FRANK A. WINDES, POSSIBLE ARCHITECT OF 615 ELM STREET

A handwritten note on the back of a photograph of the building in the collection of the Winnetka Historical Society states that the house was "Built in 1890s another of Frank A. Windes early jobs. This residence on Elm Street just east of Cedar - (Robert Hood the owner in 1975)." There is a stamp on the same side of the photograph that reads "Mrs. T. Mandeville Woolson, 527 Winnetka Avenue, Winnetka, Illinois, 60093." Helen Calhoun Woolson, married to Theron Mandeville Woolson. The Woolsons were residents of Winnetka, and Helen Woolson was president of the Winnetka Historical Society from 1964 – 65.²⁴

Frank Windes was a prominent Winnetka citizen. He was the first registered architect in Winnetka after the State of Illinois required architects to be registered.²⁵ The first known house that Windes designed was his that of his parents, Circuit Court Judge Thomas G. and Sallie Windes; it was located at 530 Cherry Street (1891 – 92).²⁶ Other buildings he designed include his own home at 873 Spruce Street (1895, demolished), the Voltz Store in Winnetka (1899, demolished) and the James Anderson, Jr. House in Lake Forest (1899).²⁷

House of Christ Church on Maple Street and the petition was withdrawn." "Council Holds Public Hearing on Proposed Nursery School," (Winnetka) *Talk*, March 10, 1944, 615 Elm Street Permit File, Village of Winnetka.

¹⁸"The Sun Salutes Mrs. Russell Gessel."

¹⁹ "Gallery's March Show Presents Sculptures," *The Daily Herald*, February 28, 1963, 56.

²⁰ "Sunday," *Chicago Daily News* December 1, 1958.

²¹ "Suburban," *Chicago Daily News*, October 19, 1959, 17.

²² "Gallery's March Show Presents Sculptures," *The Daily Herald*, February 28, 1963, 56.

²³ "Sisterhood Plans Fall Art Exhibit at South Shore," *The Daily Calumet*, August 30, 1966, 6.

²⁴"News and Comment." *Journal of the Illinois State Historical Society* 57, no. 4 (Winter, 1964): 445.

²⁵ "Illinois Licensed Architects: List Presenting Corrected Addresses of Illinois Licensed Architects Now in Good Standing," *The Construction News*, May 8, 1899, 622.

²⁶ Caroline Thomas Harnsberger, *Winnetka: The Biography of a Village* (Evanston: The Schori Press, 1977): 117, confirmed by Winnetka Historical Society House file for 530 Cherry Street.

²⁷ *American Contractor*, November 4, 1899, 23.

Windes was also an engineer. He began his career with a Chicago engineering firm, Cole, Alvord & Shields, who were the engineers for the 1893 World's Columbian Exposition. He later served as Village engineer in Winnetka from 1898 – 1930. In 1900 Windes formed a firm that in 1909 became known as Windes & Marsh. The firm served as village engineers for Glencoe, Kenilworth and Highland Park and maintained offices at 598 Birch Street in Winnetka, a building Windes designed.²⁸ Windes studied grade separation with bridges at the Chicago and North Western Railway, now the Metra Union Pacific, railroad tracks. He designed the bridge over the tracks at Elm Street and advocated for lowering the tracks to avoid a dangerous crossing. The tracks were finally lowered in 1943, and in 1999 the bridge was dedicated to Windes.²⁹ He also studied the local Skokie Marshes, and planned for their conversion to a park, now known as the Skokie Lagoons. He developed sanitary sewage projects on the North Shore for the North Shore Drainage Association.

According to Winnetka Historical Society records, Windes served as Village Assessor, Village Engineer, Village Marshall, member of the Board of Education, and one of the founders of the Historical Society. He was also active in organizations including the Freemasons and the Rotary Club. He taught Winnetka's first manual training courses at Academy Hall. Windes "arguably contributed more to the structural development of Winnetka than any other single individual. As such, he has been referred to as 'Mr. Winnetka.'"³⁰ He was the longtime custodian of the Historical Society's collection, which was stored in his basement and later in the fireproof vaults at Windes' engineering office until another home was found. Upon his death in 1953, the Winnetka Village Council passed a resolution praising him for his "foresightedness and valuable contributions made in the formulation of village plans," his "service" and his "character."

Windes was born in 1872 in Jasper, Tennessee; his family moved to Chicago when he was three years old, and to Winnetka when he was seven years old. Windes graduated from the Chicago Manual Training School in 1888.³¹ He graduated from the University of Michigan with a Bachelor of Science degree in Mechanical Engineering in 1893. Windes was listed in the 1923 *Handbook for Architects and Builders* published by the Illinois Society of Architects. Frank Windes was married to Mabel Reagan Windes (1872 – 1959), who was a teacher at the Columbia School in Hubbard Woods, a charter member of the Winnetka Historical Society, and a life member of the Winnetka Women's Club.

QUEEN ANNE ARCHITECTURE

The style of 615 Elm Street is Queen Anne. It is a style that developed as a reaction to the earlier more formal Greek Revival style and an alternative to the Colonial Revival style that contains Greek and Roman stylistic elements. The term Queen Anne is actually a misnomer

²⁸ Emery Stanford Hall, Ed., *Handbook for Architects and Builders*, Illinois Society of Architects, 1923.

²⁹ Bean Carroll, "X is for Crossings: The Big Ditch," www.winnetkahistory.org; Trish Early, "D is for Depression of the Tracks," www.winnetkahistory.org.

³⁰ Winnetka Historical Society, 615 Elm Street Property Research Coversheet, May 10, 2023.

³¹ "The Manual Training School," *Chicago Tribune*, June 21, 1888, 5; *The Inter Ocean*, June 21, 1888, 10.

since it has no relationship to buildings constructed during the reign of Queen Anne (1702 – 1714) or the formal Renaissance architecture that was popular when she ruled. No better word describes the style than eclectic. It borrows a variety of elements from the rural, medieval buildings of the preceding Elizabethan and Jacobean eras. It also borrows from Romanesque Revival architecture. This can be seen in the newel post pattern of the house at 615 Elm Street.

Buildings designed in the Queen Anne style are characterized by a picturesque outline, a multitude of geometric shapes and a great variety of color and surface treatment. The Queen Anne is asymmetrical with its entrance set off to one side behind a broad sweeping porch. Hip, gable and conical roofs, balconies towers, balustrades and pinnacles add architectural richness to these stately grand houses. From roofs of varying heights project tall, brick chimneys and dormers of different sizes and shapes. Windows tend to be large and double-hung, some curved and some set into projecting bays. Small oval windows, lancet windows, Palladian windows and dormers are used as accents. The surface treatment of the Queen Anne house is as rich and varied as its shape and may combine clapboards and shingles. The combination of stone, brick, clapboard and shingles, accented with leaded windows, provided endless possibilities.

Architect-designed Queen Anne houses were favored by leading citizens in villages and residential neighborhoods of cities and may be found on prominent corners in many American towns. Winnetka has a handful of handsome examples of these. Smaller, simpler versions with less detailing but incorporating multiple gables, porches and bays are more prevalent than larger high style Queen Annes like 615 Elm Street. Their designs were frequently taken from pattern books. The simplified, less ornamented type is sometimes called Princess Anne.³²

The shingled gable on the third story south façade, and particularly those curving shingles that are stretched smooth in rounded contours at the windows are decorative elements of buildings that were termed the “Shingle Style” by Vincent Scully in the 1950s. The Shingle Style was a resort or seaside style adaptation of Queen Anne architecture — essentially a Queen Anne style building wrapped entirely with shingles.

Elements of the house at 615 Elm Street that are consistent with the Queen Anne style include the hipped roof with cross gables, prominent full-width second story flared front gable with shingle detailing and rear gable with brackets, one-story wrap around front porch, simple front entry, and free classic columns that support the porch, rather than spindlework detailing, which characterize early asymmetrical Colonial Revival houses.

NEIGHBORING HOUSES

Houses adjacent to or across from 615 Elm Street include seven houses on the north and south sides of Elm Street between Cedar and Walnut streets: 549 Cedar Street (1922, Colonial

³² Susan Benjamin, Architectural Historian and Editor, *Winnetka Architecture: Where Past is Present, A Guide to Timeless Styles* (Winnetka: Winnetka Historical Museum, 1988): 14.

Revival), 615 Elm Street 603 Elm Street (original 1871 building demolished; current house 2007, New Traditional Shingle Style) and 595 Elm Street (1922, Colonial Revival); and 529 Cedar (prior to 1931, Tudor Revival), 594 Elm Street (1872, Gothic Revival), and 608 Elm Street c. 1895, Colonial Revival). Of these seven, five were included in the Illinois Historic Structures Survey (IHSS), a selective architectural and historical inventory conducted from 1971 – 75 of 50,000 buildings in Illinois by the Illinois Historic Preservation Office for historic and architectural significance, including 594 Elm Street (the Samuel Shackford house, 1872, L.G. Lyeman, Winnetka's first local landmark), 603 Elm Street (the Joseph Sherlock house, ca. 1871, demolished, ca. 2007), 615 Elm Street, 529 Cedar Street, and 595 Elm Street (1922, Reed & Skinner). Several of these were also included in a survey of Winnetka by Susan Benjamin in 1989, including 615 Elm with the notation as "contributing building in historic district." Many people who built homes in the area around the Village Green were early settlers in Winnetka; still more were noteworthy individuals who contributed to the history of the Village.

615 Elm is among the most historically interesting and architecturally noteworthy buildings in this neighborhood. Its age, and the synthesis of Queen Anne, Shingle Style and Colonial Revival architecture make this house important.

CHANGES TO THE BUILDING

In 1920 changes were made to the building, including adding a second story to the one story porch on the rear, and building a garage. The Colonial Revival style was growing in popularity after World War I and it is likely 1920 when the owners added Colonial-inspired details. These may have included adding classical columns and a simple balustrade on the front porch, and on the interior, painting varnished woodwork white and adding Colonial-inspired cabinets with glass doors that match the windows, all in the dining room. At this time it is also likely that the front and rear parlor were converted into one large living room. At some point the front porch was screened in; sometime after 1989 the screen was removed. Finally, between 2024 and 2025, an addition was built on the first floor at the rear of the house where it is not visible from the street.

The biggest changes to this late 19th Century house built in the Queen Anne Style were made in 1920, when Colonial detailing was added. Rather than detracting from the integrity of this home, these changes contribute to the history of the house and reflect how its architecture was adapted to the style popular during this time period.

LANDMARK EVALUATION

The house is 615 Elm Street meets the following criteria for landmark status under the Winnetka System for the Evaluation of Landmarks of Section 15.64.030 of the Village Code:

Section 15.64.030 Evaluation of landmarks

Criteria. The Commission shall consider the criteria provided in this chapter in order to evaluate potential landmarks and upon owner application as provided in Section 15.64.040 of this chapter to recommend a structure, building, object or site to be a designated landmark.

1. General Considerations

a. The structure, building, object or site has significant character, interest or value as part of the historic, cultural or architectural characteristics of the Village, the state or the United States.

The house is an excellent example of a simplified Queen Anne with elements of the Shingle Style. While there are several Queen Anne houses in Winnetka, there are not many that have original Shingle Style features from this time period.

b. The structure, building, object or site is closely identified with a person or persons who significantly contributed to the culture or development of the Village, the state or the United States.

Several of the building's owners made significant contributions to the culture and development of the Village and, to a lesser extent, the State of Illinois. Charles L. and Anna Ruth Weeks, likely the first owners of the house, were influential in Winnetka, the City of Chicago and the State of Illinois. Charles L. Weeks was one of Winnetka's earliest school board members and Anna was active in progressive movements and a prominent supporter of women's rights. Zel Windes, attorney and real estate developer, was the son of Judge Thomas Windes and the brother of Frank Windes, who, anecdotally, designed the house. John C. Cobb, Jr., graduate of Harvard University and successful businessman, was from a prominent family and the cousin of noted architect Henry Ives Cobb. John Cobb, Jr. was also a volunteer for various civic and cultural organizations in Winnetka. His wife, Mary Louise Cobb, too came from a distinguished family. Under the Cobbs' ownership, the house at 615 Elm Street was remodeled.

c. The structure, building, object or site is the result of the notable efforts of, or is the only known example of work by, a master builder, designer, architect, architectural firm or artist whose individual accomplishment has influenced the development of the Village, the state or the United States.

The design of the house has been attributed to Frank A. Windes, long time resident of Winnetka, civil engineer and Winnetka's first licensed architect, who designed several buildings in the Village, as well as the bridge over the tracks at Elm Street and the Skokie Lagoons project. Windes served as Village Assessor, Village Engineer, and Village Marshall, was a member of the Board of Education, one of the founders of the Historical Society, and was active in various organizations. He was a major contributor to the early development of the Village.

d. The unique location or singular physical characteristics of the structure, building, object or site make it an established and important visual feature.

615 Elm Street fits in comfortably with its neighbors and its location at the Village Green, yet it is distinguished as among the oldest houses on Elm Street. It is a handsome and excellent example of a simplified Queen Anne house with Shingle Style details. Its Shingle Style and later Colonial Revival details, age and integrity make it is an important visual feature in the neighborhood and Village.

2. Architectural Significance.

a. The structure, building, object or site represents certain distinguishing characteristics of architecture inherently valuable for the study of a time period, type of property, method of construction or use of indigenous materials.

The house represents distinguishing characteristics of architecture inherently valuable for study. The Queen Anne Style incorporating Colonial Revival features illustrates how some changes over time are significant and make the house valuable for study. The Queen Anne style updated with Colonial Revival features in this house are representative of a trend that occurred in many other houses throughout the North Shore.

b. The structure, building, object or site embodies elements of design, detail, material or craftsmanship of exceptional quality.

The shingles on the that wrap around the windows on the second and third floors of the front facing gable are exceptional and distinctive. There are handsome leaded windows on the northeast and northwest corners, and on the west façade that look into the foyer, and three particularly graceful leaded windows that look into the dining room. All display exceptional design quality and craftsmanship.

c. The structure, building, object or site exemplifies a particular architectural style in terms of detail, material, and workmanship.

The house at 615 Elm Street exemplifies a simplified Queen Anne style with features of the Shingle Style. It has a picturesque outline, and a varied surface treatment with clapboarding and shingles. It is asymmetrical, with its entrance set off to one side behind a broad sweeping porch. The hipped roof with cross gables adds architectural richness. Windows are large and double-hung, and others are leaded. The prominent full-width first story porch wraps around the front and side facades.

The shingled gable on the third story south façade, and particularly those curving shingles that are stretched smooth in rounded contours at the windows are character defining features of buildings of Shingle Style buildings.

The simple front entry with classical columns that support the porch characterize early asymmetrical Colonial Revival houses.

d. The structure, building, object or site is one of the few remaining examples of a particular architectural style.

While there are several Queen Anne and simplified Queen Anne style houses in Winnetka, there aren't many, if any, with character defining Shingle Style features.

3. Historical Significance.

a. The structure, building, object or site is an exceptional example or an historic or vernacular style, or is one of the few such remaining properties in the Village.

While there are other Queen Anne houses in Winnetka, none have the unique combination of Shingle Style and Colonial Revival details.

b. The structure, building, object or site has a strong association with the life or activities of a person, persons, organization or group who significantly contributed to or participated in historic or cultural events.

Charles L. and Anna Ruth Weeks were influential in Winnetka, the City of Chicago and the State of Illinois. Charles L. Weeks was one of Winnetka's earliest school board members and Anna was a suffragette, strong supporter of women's rights and active in progressive movements. Zel Windes was an attorney and real estate developer; he was the son of Judge Thomas Windes and the brother of Frank Windes. John C. Cobb, Jr., graduate of Harvard University and successful businessman, was from a prominent family and the cousin of noted architect Henry Ives Cobb. John Cobb, Jr. was also a volunteer for various civic and cultural organizations in Winnetka. His wife, Mary Louise Cobb, too came from a distinguished family. Their daughter Margaret was active in the community and artistic circles. The Weeks, Windes and Cobb families were active participants in historic and cultural events and were leaders in the Village; their significant participation made local and statewide contributions and impact.

CONCLUSION

615 Elm Street is located within the original 1862 plat of Winnetka and is one of the most historic areas of the Village. Some of the Village's oldest homes are located in this neighborhood, east of the Chicago and North Western Railway tracks. Houses were constructed during the 1870s, 1880s and 1890s, with many being built after the First World War into the 1920s, as blocks were subdivided. The house at 615 Elm is among the most historically interesting and architecturally noteworthy buildings in this neighborhood. The synthesis of Queen Anne and Colonial architecture make 615 Elm Street particularly significant.

The house is a fine example of a simplified form of the Queen Anne style of architecture that was popular from the late 1880s well into the 1890s with elements of Colonial Revival design. It is representative of the early houses that were built in the most historic area of the Village. The design features that were added in the 1920s contribute to the character of the house, representing the popularity of Colonial architecture after the end of World War I, when there was a surge of patriotism.

The house is 615 Elm Street meets four of six criteria of general considerations for the evaluation of landmarks; four of five criteria for architectural significance, and two of three criteria for historic significance under the Winnetka System for the Evaluation of Landmarks of Section 15.64.030 of the Village Code. For these reasons, the owners of 615 Elm Street

respectfully request that the building be declared a *designated landmark* within the Village of Winnetka.

GALLERY

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1910 United States Federal Census for Zel F. Windes.

Owners: Taylor and Jennifer Solberg Katzman

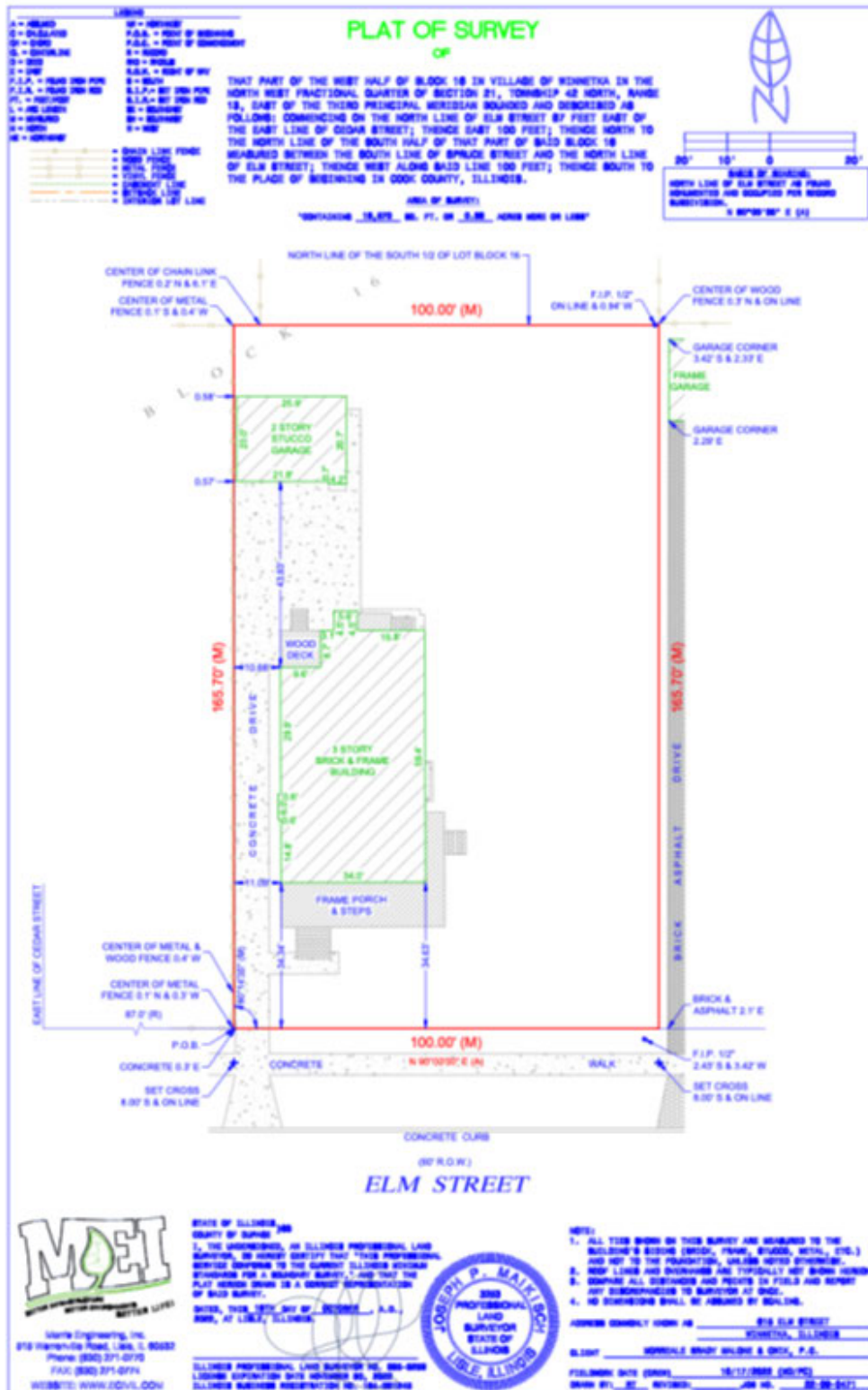
Address: 615 Elm Street; Telephone Numbers:

PIN: 05-21-106-006

Legal Description: That part of the West $\frac{1}{2}$ of Block 16 in Village of Winnetka in the Northwest Fractional Quarter of Section 21, Township 42 North, Range 13, East of the Third Principal Meridian bounded and described as follows: Commencing on the north line of Elm Street 87 feet east of the east line of Cedar Street thence east 100 feet; thence north to north line of the south $\frac{1}{2}$ of that part of said block 16 measured between the south line of Spruce Street and the north line of Elm Street thence west along said line 100 feet thence south to the place of beginning in Cook County, Illinois.

Commonly known as 615 Elm Street, Winnetka, Illinois.

Recent Plat of Survey



615 ELM STREET – GALLERY

BEFORE



Front (South) Facade



Rear (North) Facade



Rear (North) Façade



West façade at rear of house looking east



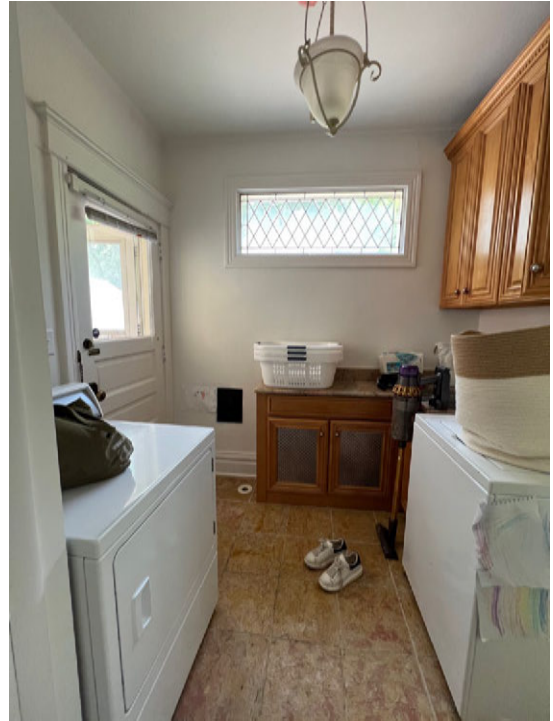
Front Entry Hall



Living Room



Kitchen



Laundry Room



Porch looking east



Porch looking north

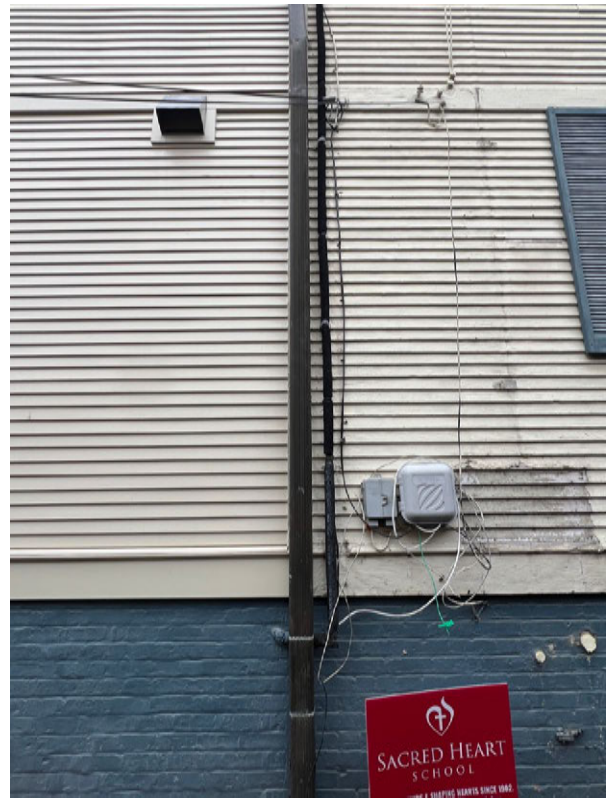
AFTER



Front (South) Facade



Rear (North) Façade



West façade siding: original house on right, new addition on left



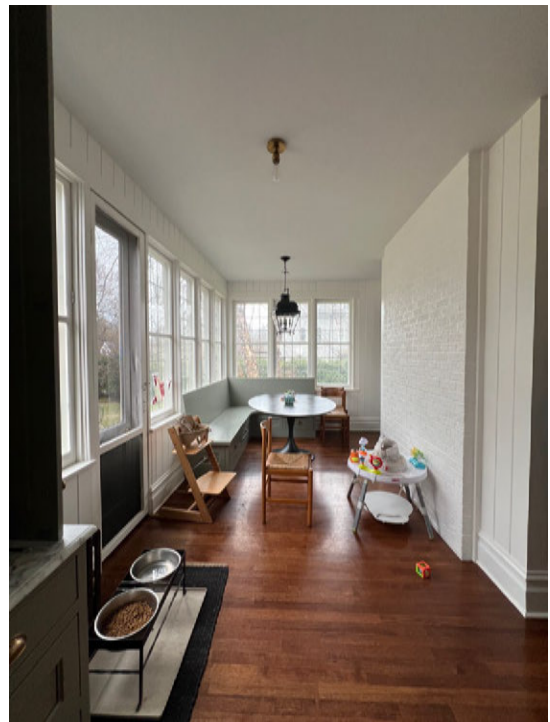
Front entry hall



Living Room



Kitchen



Kitchen/Porch looking east

**HISTORIC PRESERVATION COMMISSION
JULY 7, 2025 MEETING MINUTES**

Members Present:

Jack Coladarci, Chairman
Beth Ann Papoutsis
Joseph Stuart
Patti Van Cleave
Ann Wisniewski

Members Absent:

Chris Enck
Paul Weaver

Non-Voting Members Absent:

Scott Meyers

Student Representative Present:

Louis Zaransky

Village Staff:

Bob Dearborn, Village President
Christopher Marx, Associate Planner

Landmark Nomination:

a. Case No. 25-08-HPC - 615 Elm Street: Review of local landmark designation application for the property at 615 Elm Street.

Mr. Marx identified the property owners, location, size and zoning classification with a construction date of approximately 1895 which was built by Frank Windes and had subsequent alterations. He noted the property received the maximum GFA bonus with the critical features being identified as the wrap around porch and front facing gable. Mr. Marx stated Susan Benjamin and Jeanne Sylvester would provide a presentation to the Commission and asked if there were any questions. No questions were raised at this time.

Jeanne Sylvester stated the property owners, Taylor and Jennifer Katzman, are also present and provided a presentation of the landmark designation application to the Commission in a PowerPoint presentation. She identified the architect, property photos, the prior owners' history, the home's features and limited alterations. Ms. Sylvester noted there were no significant changes to the exterior and identified the home's various facades as well as descriptions of the home's interior. She then referred to the criteria to be evaluated for the Commission's consideration of landmark status and stated their findings include that they found the home to be an excellent example of a simplified Queen Anne with distinguishing characteristics of the shingle style. She also described the windows on the third floor as representing the best shingle wrap around style. Ms. Sylvester then identified the home as being associated with several significant owners who contributed to the Village or state of Illinois. She also stated that the unique location or singular physical characteristics of the structure make it an established and important visual feature in the Village. She then restated the home's architectural significance with reference to the previous findings as well as the window detailing. Ms. Sylvester concluded the building more than satisfied the criteria to have architectural and historical significance under the code and asked if there were any questions.

Chairman Coladarci referred to the history with regard to the back of the home and asked when an area was boxed in. Ms. Sylvester responded it may have been done in 1920. She concluded that since it is located in the rear of the home, that change did not present an architecturally significant change and would not present an impediment to landmarking. Ms. Van Cleave questioned the condition of the basement. Mr. Katzma described the updated basement which included adding brick. The Commission Members and applicants discussed the basement's details. Ms. Sylvester added the lattice may not be original. Additional comments were made to support the applicants' efforts to save the historic home. Mr. Katzman provided additional information regarding the interior improvements which were done in an effort to maintain the home's historic elements.

1 Chairman Coladarci thanked the applicants for restoring and requesting landmark designation. Ms. Van Cleave
2 reiterated Frank Windes' importance to the Village. Ms. Papoutsis agreed with Ms. Van Cleave's comments and
3 commented on the home's importance to the Village. Several Commission Members agreed with the comments
4 made.

5
6 Chairman Coladarci then read the criteria for the Commission to consider into the record. He referred to the first
7 category, General Considerations, items (a)-(f) with which the Commission members agreed. He referred to the
8 second category, Architectural Significance, items (a)-(e), with which the Commission members agreed. Chairman
9 Coladarci referred to the third category, Historical Significance, items (a)-(c) with which the Commission members
10 agreed. The Commission embers determined the Rarity category to merit a score of 4, Rarity-Method of
11 Construction or its Application to merit a score of 5, Association with an Historical Event, Person or Cultural Activity
12 to merit a score of 5, Association with an Architect or Master Builder to merit a score of 5 and for Local,
13 Established or Familial Visual Features to merit a score of 5. The total Tier 1 score was determined to be 69.

14
15 Chairman Coladarci referred to Tier 2 and the Commission Members discussed the following categories: Alteration
16 of Original Design Integrity and the Commission Members determined it merited a score of 50, Age of Structure
17 merited a score of 20, Alteration of Surrounding Properties (View from Property) merited a score of 12, Alteration
18 of Original Structure (View of Property) merited a score of 15 and Structural Condition merited a score of 15. The
19 total Tier 2 resulted in a score of 112. The total score resulted in 91.4 which fell into the Unique category.

20
21 The Commission Members identified for the record the following individual criteria for preservation and protection
22 to include: (i) the structure of the house maintains a high historical integrity of the structure; (ii) the property is a
23 historic house in one of the Village's oldest neighborhoods around Village Green Park; (iii) the structure of the
24 house is in excellent physical condition; (iv) the house has been home to numerous prominent residents of
25 Winnetka throughout its history and (v) it is one of the most prominent homes of the Village Green Park
26 neighborhood.

27
28 Chairman Coladarci asked for a motion to adopt the previously identified findings. A motion as stated by Chairman
29 Coladarci was made by Ms. Papoutsis and seconded by Ms. Van Cleave. A vote was taken and the motion
30 unanimously passed, 5 to 0:

31 AYES: Coladarci, Papoutsis, Stuart, Van Cleave, Wisniewski

32 NAYS: None

33 NON-VOTING: Zaransky

34 ***



Village of WINNETKA, IL

Agenda Item Executive Summary

TITLE: Resolution No. R-55-2025: Approving an Intergovernmental Agreement with the Illinois Department of Transportation for Routine Maintenance of State Routes (Adoption)

PRESENTER: Tom Powers

AGENDA DATE: August 5, 2025

CONSENT: Yes

ITEM TYPE: Consent Agenda

ITEM HISTORY:

None.

EXECUTIVE SUMMARY:

Under the terms of an agreement entered in 2015 with the Illinois Department of Transportation, the Village of Winnetka maintains a number of roadways that are under state jurisdiction. Under this agreement, Village maintenance is limited to sweeping, snow removal, pothole patching, litter control, and other routine operational maintenance. The Village is not required to perform major maintenance such as pavement base replacement, resurfacing, storm sewer replacement/upgrade, and other major tasks. IDOT reimburses the Village for this maintenance at a standard rate per lane mile, which is a function of traffic volume on a given stretch of roadway, using the latest published ADT (Average Daily Traffic). The computed reimbursement amount for July 1, 2025 through June 30, 2026 is \$79,410.

The form is a standard form of agreement that has been used by IDOT and municipalities throughout the state for a number of years. The agreement form and calculation sheet are attached. This is a 10-year agreement with a year-by-year renewal, with an escalation provision based upon the *Engineering News Record* Construction Cost Index, from year to year. The Village has been maintaining state roads under similar agreement forms since at least 1967.

The attached Resolution No. R-55-2025 authorizes the Village to enter an agreement with the Illinois Department of Transportation to maintain certain streets under the jurisdiction of the State of Illinois, from July 1, 2025 through June 30, 2035.

RECOMMENDATION:

Consider adopting Resolution No. R-55-2025, authorizing the Village to enter an agreement with the Illinois Department of Transportation to maintain certain streets under the jurisdiction of the State of Illinois.

ATTACHMENTS:

1. Resolution No. R-55-2025: Approving an Intergovernmental Agreement with the IDOT for Routine Maintenance of State Routes
2. Illinois Department of Transportation Renewal Letter

RESOLUTION NO. R-55-2025

**A RESOLUTION APPROVING AN INTERGOVERNMENTAL AGREEMENT
WITH THE ILLINOIS DEPARTMENT OF TRANSPORTATION FOR
ROUTINE MAINTENANCE OF STATE ROUTES**

WHEREAS, Article VII, Section 10 of the 1970 Illinois Constitution and the Illinois Intergovernmental Cooperation Act, 5 ILCS 220/1, *et seq.*, authorize and encourage intergovernmental cooperation; and

WHEREAS, the Village of Winnetka ("**Village**") is a home rule municipality in accordance with Article VII, Section 6 of the Constitution of the State of Illinois of 1970; and

WHEREAS, the Illinois Department of Transportation ("**IDOT**") has jurisdiction over certain streets located within the corporate boundaries of the Village ("**State Routes**"); and

WHEREAS, the Village and IDOT desire to enter into an intergovernmental agreement under which: (i) the Village will perform routine maintenance of the State Routes; and (ii) IDOT will reimburse the Village for this maintenance work ("**Agreement**"); and

WHEREAS, the Village Council has determined that it will serve and be in the best interests of the Village and its residents to enter into the Agreement with IDOT;

NOW, THEREFORE, BE IT RESOLVED, by the Council of the Village of Winnetka, Cook County, Illinois, as follows:

SECTION 1: RECITALS. The Village Council hereby adopts the foregoing recitals as its findings, as if fully set forth herein.

SECTION 2: APPROVAL OF AGREEMENT. The Village Council hereby approves the Agreement by and between the Village and IDOT for the maintenance of the State Routes in substantially the form attached to this Resolution as **Exhibit A** and in a final form approved by the Village Attorney.

SECTION 3: AUTHORIZATION TO EXECUTE AGREEMENT. The Village Council hereby authorizes and directs the Village President and the Village Clerk to execute and seal, on behalf of the Village, the final Agreement.

SECTION 4: EFFECTIVE DATE. This Resolution shall be in full force and effect from and after its passage and approval according to law.

[SIGNATURE PAGE FOLLOWS]

August 5, 2025

R-55-2025

ADOPTED this 5th day of August, 2025, pursuant to the following roll call vote:

AYES: _____

NAYS: _____

ABSENT: _____

ABSTAIN: _____

Signed

Village President

Countersigned:

Village Clerk

EXHIBIT A
AGREEMENT



Governmental Body Name			Agreement Number	
Village of Winnetka				
Address	City	State	Zip Code	
510 Green Bay Road	Winnetka,	IL	60093	
Remittance Address (if different from above)	City	State	Zip Code	
Phone	Unique Entity Identifier (UEI)	FEIN/TIN		
		30-0009460-40		

Brief Description of Service (full description specified in Part 5)

Routine Maintenance of State Routes

Compensation Method (full details specified in Part 6)

Lump Sum

Total Compensation Amount	Advance Pay	Start Date	Agreement Term	
\$794,100.00 (Estimate)	☐ Yes ☒ No	07/01/25	Expiration Date	
			06/30/35	

REQUIRED SIGNATURES

By signing below, the GOVERNMENTAL BODY and the DEPARTMENT agree to comply with and abide by all provisions set forth in Parts 1-8 herein and any Appendices thereto.

FOR THE GOVERNMENTAL BODY:

Signature	Date
Name	Title

FOR THE DEPARTMENT:

Signature	Date	Omer Osman, P.E., Secretary of Transportation	Date
		Delegate Name	
		Printed Name	
		Printed Title	
		Vicki L. Wilson, Chief Fiscal Officer	Date
		Michael Prater, Chief Counsel	Date

(Approved as to form)

**INTERGOVERNMENTAL AGREEMENT
FOR
ROUTINE MAINTENANCE OF STATE ROUTES**

This Agreement is by and between

Please type or print legibly the GOVERNMENTAL BODY'S legal name and address

Village of Winnetka
510 Green Bay Road
Winnetka, IL 60093

Attention

The Honorable Robert Dearborn

Email

referred to as the GOVERNMENTAL BODY, and the State of Illinois, acting by and through its Department of Transportation, referred to as the DEPARTMENT individually referred to as a PARTY, and collectively referred to as the PARTIES.

Part 1	Scope/Compensation/Term
Part 2	General Provisions
Part 3	Federally Funded Agreements
Part 4	Specific Provisions
Part 5	Scope of Services/Responsibilities
Part 6	Compensation for Services
Part 7	Certification Regarding Lobbying
Part 8	Agreement Award Notification

Part 1

SCOPE / COMPENSATION / TERM

- A. **Scope of Services and Responsibilities** The DEPARTMENT and the GOVERNMENTAL BODY agree as specified in Part 5.
- B. **Compensation** Compensation (if any) shall be as specified in Part 6.
- C. **Term of Agreement** This Agreement will start 07/01/25 and will expire 06/30/35
- D. **Amendments** All changes to this Agreement must be mutually agreed upon by the DEPARTMENT and the GOVERNMENTAL BODY and be incorporated by written amendment, signed by the parties.
- ☒ E. **Renewal** This Agreement may not be renewed.

Part 2 GENERAL PROVISIONS

- A. Changes** If any circumstances or condition in this Agreement changes, the GOVERNMENTAL BODY must notify the DEPARTMENT in writing within seven (7) days.
- B. Compliance/Governing Law** The terms of this Agreement shall be construed in accordance with the laws of the State of Illinois. Any obligations and services performed under this Agreement shall be performed in compliance with all applicable state and federal laws. The Parties hereby enter into this Intergovernmental Agreement pursuant to the Intergovernmental Cooperation Act, 5 ILCS 220/1 et seq.
- C. Availability of Appropriation** This Agreement is contingent upon and subject to the availability of funds. The DEPARTMENT, at its sole option, may terminate or suspend this Agreement, in whole or in part, without penalty or further payment being required, if (1) the Illinois General Assembly or the federal funding source fails to make an appropriation sufficient to pay such obligation, or if funds needed are insufficient for any reason (2) the Governor decreases the DEPARTMENT's funding by reserving some or all of the DEPARTMENT's appropriation(s) pursuant to power delegated to the Governor by the Illinois General Assembly; or (3) the DEPARTMENT determines, in its sole discretion or as directed by the Office of the Governor, that a reduction is necessary or advisable based upon actual or projected budgetary considerations. GOVERNMENTAL BODY will be notified in writing of the failure of appropriation or of a reduction or decrease.
- D. Records Inspection** The DEPARTMENT or a designated representative shall have access to the GOVERNMENTAL BODY's work and applicable records whenever it is in preparation or progress, and the GOVERNMENTAL BODY shall provide for such access and inspection.
- E. Records Preservation** The GOVERNMENTAL BODY, shall maintain for a minimum of **six (6) years** after the completion of the Agreement, adequate books, records and supporting documents to verify the amounts, recipients and uses of all disbursements of funds passing in conjunction with the Agreement.
- F. Cost Category Transfer Request** For all transfers between or among appropriated and allocated cost categories, DEPARTMENT approval is required. To secure approval, the GOVERNMENTAL BODY must submit a written request to the DEPARTMENT detailing the amount of transfer, the cost categories from and to which the transfer is to be made, and rationale of the transfer.
- G. Subcontracting/Procurement Procedures/Employment of DEPARTMENT Personnel**
1. Subcontracting-Subcontracting, assignment or transfer of all or part of the interests of the GOVERNMENTAL BODY concerning any of the obligations covered by this Agreement is prohibited without prior written consent of the DEPARTMENT.
 2. Procurement of Goods or Services - Federal Funds For purchases of products or services with any Federal funds that cost more than \$3,000.00 but less than the simplified acquisition threshold fixed at 41 U.S.C. 134, (currently set at \$250,000.00) the GOVERNMENTAL BODY shall obtain price or rate quotations from an adequate number (at least three) of qualified sources. Procurement of products or services with any Federal funds for \$250,000 or more will require the GOVERNMENTAL BODY to use the Invitation for Bid process or the Request for Proposal process. In the absence of formal codified procedures of the GOVERNMENTAL BODY, the procedures of the DEPARTMENT will be used, provided that the procurement procedures conform to the provisions in Part 3(K) below. The GOVERNMENTAL BODY may only procure products or services from one source with any Federal funds if: (1) the products or services are available only from a single source; or (2) the DEPARTMENT authorizes such a procedure; or, (3) the DEPARTMENT determines competition is inadequate after solicitation from a number of sources.
 3. Procurement of Goods or Services - State Funds For purchases of products or services with any State of Illinois funds that cost more than \$20,000.00, (\$10,000.00 for professional and artistic services) but less than the small purchase amount set by the Illinois Procurement Code Rules, currently set to not exceed \$100,000 for professional and artistic services, (See 30 ILCS 500/20-20(a) and 44 Ill. Admin Code 6.100) the GOVERNMENTAL BODY shall obtain price or rate quotations from an adequate number (at least three) of qualified sources. Procurement of products or services with any State of Illinois funds not exceeding \$100,000 for goods and services or more for professional and artistic services will require the GOVERNMENTAL BODY to use the Invitation for Bid process or the Request for Proposal process. In the absence of formal codified procedures of the GOVERNMENTAL BODY, the procedures of the DEPARTMENT will be used. The GOVERNMENTAL BODY may only procure products or services from one source with any State of Illinois funds if: (1) the products or services are available only from a single source; or (2) the DEPARTMENT authorizes such a procedure; or, (3) the DEPARTMENT determines competition is inadequate after solicitation from a number of sources.

The GOVERNMENTAL BODY shall include a requirement in all contracts with third parties that the contractor or consultant will comply with the requirements of this Agreement in performing such contract, and that the contract is subject to the terms and conditions of this Agreement.
 4. EMPLOYMENT OF DEPARTMENT PERSONNEL The GOVERNMENTAL BODY will not employ any person or persons currently employed by the DEPARTMENT for any work required by the terms of this Agreement.

Part 3

☒ **FEDERALLY FUNDED AGREEMENTS**

[Not applicable to this Agreement]

PART 4 SPECIFIC PROVISIONS

- A. Invoices** Invoices submitted by the GOVERNMENTAL BODY will be for costs that have been incurred to complete the Part 5, Scope of Services. If the GOVERNMENTAL BODY's invoices are deemed by the DEPARTMENT or auditors to not be sufficiently documented for work completed, the DEPARTMENT may require further records and supporting documents to verify the amounts, recipients and users of all funds invoiced pursuant to this Agreement. Furthermore, if any of the deliverables in Part 5 are not satisfactorily completed, GOVERNMENTAL BODY will refund payments made under this agreement to the extent that such payments were made for any such incomplete or unsatisfactory deliverable.

Any invoices/bills issued by the GOVERNMENTAL BODY to the DEPARTMENT pursuant to this Agreement shall be sent to the following address:

Illinois Department of Transportation

Attention

District 1, Operations Supervisor

Address

1916 Techny Road

City

Northbrook,

State

IL

Zip Code

60062

All invoices shall be signed by an authorized representative of the GOVERNMENTAL BODY.

- B. Billing and Payment** All invoices for services performed and costs incurred by the GOVERNMENTAL BODY prior to July 1st of each year must be presented to the DEPARTMENT no later than July 31st of that same year for payment under this Agreement. Notwithstanding any other provision of this Agreement, the DEPARTMENT shall not be obligated to make payment to the GOVERNMENTAL BODY on invoices presented after said date. Failure by the GOVERNMENTAL BODY to present such invoices prior to said date may require the GOVERNMENTAL BODY to seek payment of such invoices through the Illinois Court of Claims and the Illinois General Assembly. No payments will be made for services performed prior to the effective date of this Agreement. The DEPARTMENT will direct all payments to the GOVERNMENTAL BODY's remittance address listed in this Agreement.
- C. Termination** This Agreement may be terminated by either party by giving thirty (30) calendar days written notice. If the DEPARTMENT is dissatisfied with the GOVERNMENTAL BODY's performance or believes that there has been a substantial decrease in the GOVERNMENTAL BODY's performance, the DEPARTMENT may give written notice that remedial action shall be taken by the GOVERNMENTAL BODY within seven (7) calendar days. If such action is not taken within the time afforded, the DEPARTMENT may terminate the Agreement by giving seven (7) calendar days written notice to the GOVERNMENTAL BODY. In either instance, the GOVERNMENTAL BODY shall be paid for the value of all authorized and acceptable work performed prior to the date of termination, including non-cancelable obligations made prior to receipt of notice of termination and for which work will be completed within thirty (30) days of receipt of notice of termination, based upon the payment terms set forth in the Agreement.
- D. Location of Service** Service to be performed by the GOVERNMENTAL BODY shall be performed as described in Part 5.
- E. Ownership of Documents/Title to Work** All documents, data and records produced by the GOVERNMENTAL BODY in carrying out the GOVERNMENTAL BODY's obligations and services hereunder, without limitation and whether preliminary or final, shall become and remain the property of the DEPARTMENT. The DEPARTMENT shall have the right to use all such documents, data and records without restriction or limitation and without additional compensation to the GOVERNMENTAL BODY. All documents, data and records utilized in performing research shall be available for examination by the DEPARTMENT upon request. Upon completion of the services hereunder or at the termination of this Agreement, all such documents, data and records shall, at the option of the DEPARTMENT, be appropriately arranged, indexed and delivered to the DEPARTMENT by the GOVERNMENTAL BODY.
- F. Software** All software and related computer programs produced and developed by the GOVERNMENTAL BODY (or authorized contractor or subcontractor thereof) in carrying out the GOVERNMENTAL BODY's obligation hereunder, without limitation and whether preliminary or final, shall become and remain the property of both the DEPARTMENT and the GOVERNMENTAL BODY. The DEPARTMENT shall be free to sell, give, offer or otherwise provide said software and related computer programs to any other agency, department, commission, or board of the State of Illinois, as well as any other agency, department, commission, board, or other governmental entity of any country, state, county, municipality, or any other unit of local government, or to any entity consisting of representatives of any unit of government, for official use by said entity. Additionally, the DEPARTMENT shall be free to offer or otherwise provide said software and related computer programs to any current or future contractor.
- The DEPARTMENT agrees that any entity to whom the software and related computer programs will be given, sold or otherwise offered shall be granted only a use license, limited to use for official or authorized purposes, and said entity shall otherwise be prohibited from selling, giving or otherwise offering said software and related computer programs without the written consent of both the DEPARTMENT and the GOVERNMENTAL BODY.

- G. Confidentiality Clause** Any documents, data, records, or other information given to or prepared by the GOVERNMENTAL BODY pursuant to this Agreement shall not be made available to any individual or organization without prior written approval by the DEPARTMENT. All information secured by the GOVERNMENTAL BODY from the DEPARTMENT in connection with the performance of services pursuant to this Agreement shall be kept confidential unless disclosure of such information is approved in writing by the DEPARTMENT.
- H. Compliance with Freedom of Information Act.** Upon request, GOVERNMENTAL BODY shall make available to DEPARTMENT all documents in its possession that DEPARTMENT deems necessary to comply with requests made under the Freedom of Information Act. (5 ILCS 140/7(2)).
- I. Reporting/Consultation** The GOVERNMENTAL BODY shall consult with and keep the DEPARTMENT fully informed as to the progress of all matters covered by this Agreement.
- J. Travel Expenses** Expenses for travel, lodging, or per diem is NOT allowed pursuant to this Agreement.
- K. Indemnification** Unless prohibited by State law, the GOVERNMENTAL BODY agrees to hold harmless and indemnify the DEPARTMENT, and its officials, employees, and agents, from any and all losses, expenses, damages (including loss of use), suits, demands and claims, and shall defend any suit or action, whether at law or in equity, based on a alleged injury or damage of any type arising from the actions or inactions of the GOVERNMENTAL BODY and/or the GOVERNMENTAL BODY's employees, officials, agents, contractors and subcontractors, and shall pay all damages, judgments, costs, expenses, and fees, including attorney's fees, incurred by the DEPARTMENT and its officials, employees and agents in connection therewith.
- GOVERNMENTAL BODY shall defend, indemnify and hold the DEPARTMENT harmless against a third-party action, suit or proceeding ("Claim") against the DEPARTMENT to the extent such Claim is based upon an allegation that a Product, as of its delivery date under this Agreement, infringes a valid United States patent or copyright or misappropriates a third party's trade secret.
- L. Equal Employment Practice** The GOVERNMENTAL BODY must comply with the "Equal Employment Opportunity Clause" required by the Illinois Department of Human Rights. The GOVERNMENTAL BODY must include a requirement in all contracts with third parties (contractor or consultant) to comply with the requirements of this clause. The Equal Employment Opportunity Clause reads as follows:
- In the event that the GOVERNMENTAL BODY, its contractor or consultant fails to comply with any provisions of this Equal Employment Opportunity Clause, the Illinois Human Rights Act Rules and Regulations of the Illinois Department of Human Rights ("IDHR"), the GOVERNMENTAL BODY, its contractor or consultant may be declared ineligible for future contracts or subcontracts with the state of Illinois or any of its political subdivisions or municipal corporations, and the contract may be canceled or voided in whole or in part, and such other sanctions or penalties may be imposed or remedies invoked as provided by statute or regulation. During the performance of this contract, the GOVERNMENTAL BODY agrees as follows:
1. That it will not discriminate against any employee or applicant for employment because of race, color, religion, sex, national origin, ancestry, age, physical or mental handicap unrelated to ability, or an unfavorable discharge from military service; and further that it will examine all job classifications to determine if minority persons or women are underutilized and will take appropriate affirmative action to rectify any such underutilization;
 2. That, if it hires additional employees in order to perform this contract or any portion thereof, it will determine the availability (in accordance with IDHR's Rules and Regulations) of minorities and women in the area(s) from which it may reasonably recruit and it will hire for each job classification for which employees are hired in such a way that minorities and women are not underutilized.
 3. That, in all solicitations or advertisements for employees placed by it or on its behalf, it will state that all applicants will be afforded equal opportunity without discrimination because of race, color, religion, sex, national origin or ancestry, physical or mental handicap unrelated to ability, or an unfavorable discharge from military service;
 4. That it will send to each labor organization or representative of workers with which it has or is bound by a collective bargaining or other agreement or understanding, a notice advising such labor organizations or representative of the contractor's obligations under the Illinois Human Rights Act and IDHR's Rules and Regulations. If any such labor organization or representative fails or refuses to cooperate with the contractor in its efforts to comply with such Act and Rules and Regulations, the contractor will promptly notify IDHR and the contracting agency and will recruit employees from other sources when necessary to fulfill its obligations thereunder;
 5. That it will submit reports as required by IDHR's Rules and Regulations, furnish all relevant information as may from time to time be requested by IDHR or the contracting agency, and in all respects comply with the Illinois Human Rights Act and IDHR's Rules and Regulations;

6. That it will permit access to all relevant books, records, accounts, and work sites by personnel of the contracting agency and IDHR for purposes of investigation to ascertain compliance with the Illinois Human Rights Act and IDHR's Rules and Regulations;
7. That it will include verbatim or by reference the provisions of this Clause in every contract and subcontract it awards under which any portion of the contract obligations are undertaken or assumed, so that such provisions will be binding upon such subcontractor. In the same manner as with other provisions of this Agreement, the GOVERNMENTAL BODY, its contractor or consultant will be liable for compliance with applicable provisions of this clause; and further it will promptly notify the contracting agency and the Department in the event any of its contractor or subcontractor fails or refuses to comply therewith. In addition, the GOVERNMENTAL BODY will not utilize any contractor or subcontractor declared by the Illinois Human Rights Commission to be ineligible for contracts or subcontracts with the state of Illinois or any of its political subdivisions or municipal corporations;
8. The GOVERNMENTAL BODY must have written sexual harassment policies that include, at a minimum, the following information: (i) the illegality of sexual harassment; (ii) the definition of sexual harassment, under State law; (iii) a description of sexual harassment, utilizing examples; (iv) the Grantee's internal complaint process including penalties; (v) the legal recourse, investigative, and complaint process available through the Department of Human Rights and the Human Rights Commission; (vi) directions on how to contact the Department and Commission; and (vii) protection against retaliation as provided by Section 6-101 of the Illinois Human Rights Act. A copy of the policies must be provided to the DEPARTMENT upon request; and

In addition, the GOVERNMENTAL BODY is subject to the Illinois Human Rights Act, 775 ILCS 5/1-101 et seq., which prohibits discrimination in connection with the availability of public accommodations.

M. Tax Identification Number GOVERNMENTAL BODY certifies that:

1. The number shown on this form is a correct taxpayer identification number (or it is waiting for a number to be issued), **and**
2. It is not subject to backup withholding because: (a) it is exempt from backup withholding, or (b) has not been notified by the Internal Revenue Service (IRS) that it is subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified the GOVERNMENTAL BODY that it is no longer subject to backup withholding, **and**
3. It is a U.S. entity (including a U.S. resident alien).

NAME OF GOVERNMENTAL BODY: Village of Winnetka

Taxpayer Identification Number: 30-0009460-40

Legal Status (check one):

☐ Tax-exempt ☒ Government ☐ Other

N. International Boycott The GOVERNMENTAL BODY certifies that neither GOVERNMENTAL BODY nor any substantially owned affiliate is participating or shall participate in an international boycott in violation of the U.S. Export Administration Act of 1979 or the applicable regulations of the U.S. Department of Commerce. This applies to contracts that exceed \$10,000 (30 ILCS 582).

O. Forced Labor The GOVERNMENTAL BODY certifies it complies with the State Prohibition of Goods from Forced Labor Act, and certifies that no foreign-made equipment, materials, or supplies furnished to the DEPARTMENT under this Agreement have been or will be produced in whole or in part by forced labor, or indentured labor under penal sanction (30 ILCS 583).

P. Equipment The DEPARTMENT and the GOVERNMENTAL BODY agree to the following:

1. The GOVERNMENTAL BODY must obtain the DEPARTMENT's written approval prior to purchasing any equipment with funds acquired under this Agreement;
2. The GOVERNMENTAL BODY acknowledges that the DEPARTMENT is under no obligation to approve, and the DEPARTMENT may, if it approves, subject that approval to additional terms and conditions as the DEPARTMENT may require;
3. The GOVERNMENTAL BODY acknowledges that any equipment purchased under this Agreement must remain the property of the DEPARTMENT;
4. The GOVERNMENTAL BODY must use the equipment for the authorized purpose under Part 5 (Scope of Service/ Responsibilities) and Part 6 (Compensation) during the period of performance or the equipment's entire useful life;
5. The GOVERNMENTAL BODY must not sell, transfer, encumber, or otherwise dispose of any equipment that is acquired under this Agreement without prior DEPARTMENT's written approval;
6. In cases where the GOVERNMENTAL BODY fails to dispose of any equipment properly, as determined by the DEPARTMENT, the GOVERNMENTAL BODY may be required to reimburse the DEPARTMENT for the cost of the equipment; and
7. For purposes of this provision, "equipment" includes any tangible or intangible product, having a useful life of two years or more, an acquisition cost of at least \$100, and used solely in GOVERNMENTAL BODY's performance under this Agreement.

PART 5
SCOPE OF SERVICE/RESPONSIBILITIES

A.) The GOVERNMENTAL BODY agrees to operate and maintain specific portions of the State Highway system that are currently under the DEPARTMENT'S jurisdiction, specifically the portions of that system located within the GOVERNMENTAL BODY's boundary as shown in Attachment A.

This maintenance location listing may be modified as appropriate and mutually agreed to by both parties. Such modification shall be in writing and must be approved by the Regional Engineer or his or her designee on behalf of IDOT and by the PUBLIC WORKS DIRECTOR on behalf of the Governmental Body. It is understood these modifications may result in a modification to the total payments under this agreement. The parties hereby agree that a formal amendment to the agreement is not necessary to modify the locations nor is a formal amendment necessary to modify a change in cost associated with the change in locations, provided the change in amount of total payments is less than 10%.

B.) Maintenance Requirements. The GOVERNMENTAL BODY hereby agrees to maintain the roadway in a serviceable condition at all times. The GOVERNMENTAL BODY's maintenance responsibilities include, but are not limited to the following:

- routine surface and pothole repairs
- temporary full depth patching;
- removing expansion bumps on bituminous surfaces;
- sealing cracks and joints;
- controlling snow and ice;
- cleaning;
- sweeping;
- picking up and disposal of litter;
- mowing, maintenance up to and including removal and/or trimming of trees, shrubs, landscape beds and turf or other landscaping that is located within, obstructs or overhangs the right of way (including weeding, replenishing mulch, mowing, etc.);
- Inspection and maintenance of pavement markings limited to stop bars, symbols, special pavement treatments and crosswalks. Replace as necessary to ensure proper road user guidance. All markings should be in accordance with the latest edition of the Manual on Uniform Traffic Control Devices.
- all other routine operational services to maintain the roadway in a serviceable condition.

Note: Median maintenance, when applicable, includes the following:

- sweeping;
- picking up and disposal of litter;
- mowing, and maintenance up to and including removal and/or trimming of trees, shrubs, landscape beds and turf or other landscaping that is located within, obstructs or overhangs the right of way (including weeding, replenishing mulch, mowing, etc.); and
- repairing surface.

C.) Responsibilities. The GOVERNMENTAL BODY agrees to the following:

- must obtain written approval from the DEPARTMENT before cutting or opening the curb or the pavement of any highway, which is covered in this AGREEMENT;
- must undertake all measures, including notifying the DEPARTMENT of the need for legal action, to require utility owners or permit holders to adjust, maintain, repair, and restore all pavement cuts, curb openings, utility frames, municipal frames, grates, and covers that are disturbed by settlement, construction, or repair;
- must notify the DEPARTMENT of the need to inform utility owners or permit holders to pay all costs of adjustment, maintenance, repair and restoration;
- must ensure that the work adheres to all applicable laws, rules and regulations, as well as the DEPARTMENT's standards (the most recent edition of Standard Specifications for Road and Bridge Construction, and subsequent updates); and

- Must obtain written approval from the Department before adding any new or supplemental pavement marking along the state highway.
- must request and obtain written approval from the DEPARTMENT's Regional Engineer or his designee before doing any extra work not specifically identified in this AGREEMENT.

**PART 6
COMPENSATION FOR SERVICES**

Funding

State Funds (Appropriation Code: 011-49405-4472-0200)	(Estimate)	\$794,100.00	100%
Subtotal		\$794,100.00	100%
Local Match Provided Through the GOVERNMENTAL BODY		\$0.00	
GRAND TOTAL		\$794,100.00	

Funding Breakdown

Terms and Conditions:

- 1.) GOVERNMENTAL BODY agrees that total payment for each fiscal year from _2026 through 2035_ must not exceed the previous year's total payment plus cost adjustment. [Cost adjustment means the previous year's total payment x % change of the Construction Cost Index, which is published in the Engineering News Record (January edition for each year)]. Payment for the cost of approved extra work will be added to the total funding as provided in Part 5, last paragraph;
- 2.) The DEPARTMENT will calculate the compensation for services according to the DEPARTMENT'S Bureau of Operations Maintenance Policy Manual, Section 11-800.2.4 Rate of Compensation; and Section 11-800.2.5 Empirical Formula - Municipal Maintenance of State Highways, and send an annual letter to the GOVERNMENTAL BODY notifying it of the new annual Lump Sum approved amount according to the attached Computation Sheet - Municipal Maintenance (Attachment A) under the conditions stated in Section B above;
- 3.) The GOVERNMENTAL BODY must submit an invoice voucher every 3 months (quarterly), based on the approved annual Lump Sum amount; and
- 4.) The DEPARTMENT will pay the GOVERNMENTAL BODY's quarterly invoice vouchers on or about September 30, December 31, March 31, and June 30 of each fiscal year, subject to the DEPARTMENT's inspection for satisfactory operation and maintenance of covered streets.

Budget

--

PART 7

CERTIFICATION REGARDING LOBBYING

(49 CFR PART 20)

☒ **[NOT APPLICABLE TO THIS AGREEMENT]**

PART 8
AGREEMENT AWARD NOTIFICATION

REQUIRED FOR ALL PROJECTS

Does this project receive Federal funds? ☐ Yes ☒ No

Amount of Federal funds

Name of Project

\$0.00

State Routes Maintenance Agreement

Federal Project Number

N/A

Assistance Listing Number*, Federal Agency, Program Title

N/A

*For Assistance Listing Number, refer to original Federal Award/Grant Agreement.

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ANNUAL CERTIFICATION FOR SINGLE AUDIT COMPLIANCE

NOTICE

- The certification applies ONLY to governmental agencies, local units of government and non-profit agencies expending federal funds for this project. It does not apply to for-profit public or private entities.
- If 2 CFR Part 200, Subpart F, Section 200.501, Audit Requirements applies to your organization, submit the certification or a copy of your single audit to the DEPARTMENT at the end of your fiscal year for any fiscal year in which you expended any federal funds related to this contract.

NOTE: ANNUAL COMPLIANCE WITH THIS REQUIREMENT IS MANDATORY FOR EVERY YEAR IN WHICH FEDERAL FUNDS ARE EXPENDED FOR THIS PROJECT BY ANY STATES, LOCAL GOVERNMENTS OR NONPROFIT ORGANIZATIONS. FAILURE TO COMPLY WITH THE ANNUAL CERTIFICATION TO THE DEPARTMENT WILL RESULT IN SUSPENSION OF PAYMENTS TO REIMBURSE PROJECT COSTS.

In accordance with 2 CFR Part 200, Subpart F, Section 200.501, Audit Requirements, non-federal entities that expended at least the threshold amount as set out in 2 CFR 200.501(a) in federal Awards (direct federal and federal pass-through awards combined), Grantee must have a single audit or program-specific audit conducted for that year as required by 2 CFR 200.501 and other applicable sections of Subpart F of 2 CFR Part 200. The DEPARTMENT is required by federal law to obtain and review the single audit of all entities that had any federally participating funds pass through it, irrespective of the amount provided by the DEPARTMENT. It is the responsibility of the agencies expending Federal funds to comply with the requirements and determine whether they are required to have a single audit performed.

In order to comply with the requirements, your agency must provide the following information to the DEPARTMENT on an annual basis for every year in which you expended funds for costs associated with this project:

1. If your agency expended at least the threshold amount as set out in 2 CFR 200.501(a) or more in Federal awards from all sources, including other agencies, in a year, you are required to have a single audit performed, and submit a copy of the report to the DEPARTMENT within the earlier of 30 days after completion of the single audit or no more than nine months after the end of your fiscal year end.
2. If your agency expended less than the threshold amount as set out in 2 CFR 200.501(a) in Federal awards from all sources, including other agencies, in any fiscal year for which you expended funds for project costs, and were not required to conduct a single audit, **you must complete and return the certification statement.**
3. If your agency receives multiple awards from the DEPARTMENT, only one annual submittal of this information is required.

Please submit a copy of your single audit or the Single Audit Not Required Certification to:

Illinois Department of Transportation
Financial Review & Investigation Section, Rm. 126
2300 South Dirksen Parkway
Springfield, IL 62764
DOT.AuditReview@illinois.gov

The single audit must be comprised of four parts. You have the option of including the four parts in one report or a combination of reports. The four parts are commonly known as:

1. Comprehensive Annual Financial Report (Financial Statements).
2. Schedule of Expenditures of Federal Awards and Independent Auditor's Report thereon.
3. Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and other matters based on an Audit of Financial Statements performed in accordance with Government Auditing Standards.
4. Independent Auditor's Report on Compliance with Requirements Applicable to each Major Program and on Internal Control over Compliance in accordance with 2 CFR Part 200.

Additional information which should be submitted:

1. Corrective Action Plan(s), if applicable,
2. Management Letter, if applicable, and
3. Status of Prior Year Findings, if applicable.

For your convenience, you may also submit the information via email to DOT.AuditReview@illinois.gov or via fax at 217/782-5634. If you have any questions, please contact the Audit Coordination Section at 217/782-6041.

NOTICE

Do not submit this certification to the DEPARTMENT with your signed contract.

- The certification applies ONLY to governmental agencies, local units of government and non-profit agencies expending Federal funds for this project. It does not apply to for-profit public or private entities.
- If 2 CFR Part 200, Subpart F, Section 200.501, Audit Requirements applies to your organization, submit the certification or a copy of your single audit to the DEPARTMENT at the end of your fiscal year for any fiscal year in which you expended any Federal funds related to this contract.

Single Audit Not Required Certification

I certify that _____ expended less than the threshold amount as set out in 2 CFR 200.501(a) or more in Federal awards from all sources in Federal awards in our fiscal year _____, and was not required to have a single audit conducted.

Signature

Date

Title

Subrecipient Contact Information

Subrecipient

Contact Person

Title

Address

City

State

Zip Code

Phone

Fiscal Year End

E-mail



Illinois Department of Transportation

Office of Highways Project Implementation / Region 1 / District 1
201 West Center Court / Schaumburg, Illinois 60196-1096

May 7, 2025

CORRECTED LETTER

The Honorable Chistopher Rintz
Village President
Village of Winnetka
510 Green Bay Road
Winnetka, IL 60093

Dear Village President Rintz:

The Illinois Department of Transportation, on behalf of the State of Illinois, intends to enter into an Intergovernmental Agreement ("Agreement") for Maintenance of Municipal Streets with your municipality. The scope of work, including the roadways covered in this Agreement, is listed in Part 5. This will replace our previous ten-year Agreement which expires on June 30, 2025.

Part 5 includes a clause to allow modifications to the location listing as appropriate and as mutually agreed to by both parties. Any modifications shall be in writing and must be approved by the Regional Engineer or his or her designee on behalf of IDOT and by the PUBLIC WORKS DIRECTOR on behalf of the Governmental Body authorized to approve these modifications.

Updated Computation Sheets for the period of July 1, 2025, to June 30, 2026, are included with the contract. The adjustment factor used to determine the rates is based on the 1.60% increase published by the Engineering News Record. **The annual payment for your city will be \$79,410.00.**

Please review and sign the attached two copies of the Agreement, and return to Jacek Ejmont, D1 Maintenance Contracts Engineer, Illinois Department of Transportation, 201 W. Center Court, Schaumburg, IL 60196. In order to execute the contract by July 1, 2025, please return it no later than **May 30, 2025**. One original of the executed agreement will be sent back to you once all parties have signed it.

If you have any questions or need additional information, please contact Jacek Ejmont, D1 Maintenance Contracts Engineer, at (847) 705-4641.

Sincerely,

Jose Rios, P.E.
Region One Engineer

Attachment

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION - District No. 1
Village of Winnetka
COMPUTATION SHEET - MUNICIPAL MAINTENANCE
For the Period beginning July 1, 2025, ending June 30, 2026

LINE NO.	ROUTE	INTERSECTING STREETS						PORTIONS UNDER AGREEMENT						MAINT. ALLOWANCE						
		SECTION	STREET NAME	FROM	TO	TOTAL		BUILT BY	NO.		LOCATION	LENGTH IN FEET	LANE MILES	ADT/ LANE	SOURCE	RATE/ LN. MI.	ADJ. FACTOR	ROUTE		
						WIDTH	LANES		LANES	TOTALS								TOTALS		
1	048B	1112	Forest Way	Tower	Willow	22'	C	22'	2	Full Roadway	6657	2.52	1350	C-'90	360	8.18		7420.90		
2	SA 055	1954-1	Greenbay	Scott	Tower	46'	S-M	24'	2	Center	1506	0.57	10500	C-'94	710	8.18		3310.45		
3	SA 55	1962-1RS	Greenbay	Tower	Spruce	40'	S	30'	3	East Side Roadway	3667	2.08		C-'94	640	8.18		10889.22		
4	SA 55	1962-1RS	Greenbay	Spruce	Linden	50'	S	40'	4	Center	531	0.40	5250	C-'94	605	8.18		1979.56		
5	SA 55	1962-1RS	Linden	Oak	Elm	68.5'	S	20'	2	Center	450	0.17	10500	C-'94	710	8.18		987.33		
6	SA 55	1962-1RS	Oak	Greenbay	Linden	50'	S	20'	2	Center	265	0.10	10500	C-'94	710	8.18		580.78		
7	SA 55	1962-1RS	Greenbay	Oak	Winnetka	40'	C-M	20'	2	Center	4796	1.82	10500	C-'94	710	8.18		10570.20		
8	SA 055	4343.2	Greenbay	Winnetka	Exmoor	56'	C-M	40'	4	Center	1163	0.88	5250	C-'94	605	8.18		4355.03		
9			Sheridan	Scott	Winnetka	30'	M	30'	2	Full Roadway	13616	5.16	6150	C-'90	623	8.18		26296.08		
10	SA 108	0505.4	Tower	Greenbay	C.N.W. R.R.	40'	C	40'	4	Full Roadway	597	0.45	2150	C-'94	440	8.18		1619.64		
11	SA 108	0505.1	Tower	@ C.N.W. R.R. Bridge		44'	C	44'	4	Full Roadway	174	0.13	2150	C-'94	440	8.18		467.90		
12	110	2223	Willow	Forest Way	Hibbard	42'	C	42'	4	Full Roadway	1350	1.02	2500	C-'94	475	8.18		3963.21		
13	110	2223	Willow	Hibbard	Provident	24'	C	24'	2	Full Roadway	3273	1.24	5000	C-'94	600	8.18		6085.92		
14	SA 226	0505	Winnetka	Greenbay	Wilson	40'	C	40'	4	Full Roadway & Wilson Spur	355	0.27	1750	C-'94	400	8.18		883.44		
TOTALS												16.81	Lane Miles		TOTAL AMOUNT				\$79,410.00	



Agenda Item Executive Summary

TITLE: Ordinance No. M-10-2025: Granting Variations from the Winnetka Zoning Ordinance to Allow Work Beyond Ordinary Repair and Maintenance to a Residence, and Construction of an Addition and Attached Garage Within the R-5 Single Family Residential District - 826 Humboldt Avenue (Introduction/Adoption)

PRESENTER: Scott Mangum

AGENDA DATE: August 5, 2025

CONSENT: No

ITEM TYPE: Ordinances and Resolutions

ITEM HISTORY:

EXECUTIVE SUMMARY:

INTRODUCTION

On August 5, 2025, the Village Council is scheduled to consider Ordinance No. M-10-2025 in response to an application submitted by ABI Developers 2, Inc. (the "Applicant"), as the owner of the property located at 826 Humboldt Avenue (the "Subject Property"). (**Attachment 1**) The Applicant requests approval of the following zoning variations to allow work beyond ordinary repair and maintenance to the existing legally nonconforming residence and construction of an addition, and an attached garage on the Subject Property:

1. **Front yard setback** of 4.54 feet from the north property line along Humboldt Avenue, whereas a minimum of 30 feet is required, a variation of 25.46 feet (84.87%) [Section 17.30.050 – Front and Corner Yard Setbacks] [Note: The residence currently provides a front yard setback of 4.54 feet];
2. **Structural changes necessary to provide a new window opening** in the legally nonconforming east side building wall of the existing residence that provides a side yard setback of 1.39 feet, whereas a minimum of 6 feet is required [Section 17.64.060 – Nonconformities]; and
3. **Building Line Articulation.** An unarticulated east building wall 53.69 feet in length, whereas articulation of 18 inches is required for any building additions if any of the side buildings walls is at least 40 feet long, a variation of 13.69 feet (34.22%) [Section 17.30.090 – Building Line Articulation].

The variations are being requested in order to do an extensive interior renovation of the existing residence while constructing an addition that includes an attached garage. The existing detached garage would be removed. The interior renovation would consist of improvements to the foundation as well as a deepening of portions of the existing basement. The residence currently encroaches into the required front and east side yard setbacks and would be maintaining its current footprint while vertically extending the existing basement by lowering the floor level. This is regarded as work beyond ordinary

repair and maintenance as defined in the Zoning Ordinance. The enclosed front entrance vestibule and existing covered front deck would be maintained in their current form with structural changes that are also deemed beyond ordinary repair and maintenance. Improvements to the vestibule's wall and a new roof covering for both structures would be installed. An existing window opening in the nonconforming east side building wall would be slightly enlarged. A new window well within the front yard setback would also be installed for compliance with egress requirements for the basement.

The Applicant's plans also include a two-story addition on the rear of the existing residence. The proposed addition would consist of an attached garage and expanded areas for the kitchen and dining room on the first floor while providing a new primary bedroom and bathroom on the second floor. There would also be two outdoor decks on the addition. With the exception of the front yard setback, the new window opening, and articulation, the proposed improvements to the residence comply with zoning regulations.

ADVISORY BOARD/COMMISSION REVIEW

The Zoning Board of Appeals (ZBA) considered the request on July 14, 2025. Attachment 2 includes the staff report and draft meeting minutes, which summarize the request. After hearing from staff and the Applicant, the ZBA heard from one member of the public who expressed concern for maintaining a house with such a short setback from the street compared to the adjacent properties. The Board then discussed the request. The Board highlighted that the requests were kept within the existing footprint of the house while allowing it to be modernized and updated. Some members also noted the constraints of the lot and the difficulty of redeveloping the property with its size and shape. Ultimately, by a vote of 6-0, the Board recommended approval of the request.

RECOMMENDATION:

Given the ZBA recommendation of approval was unanimous, the Council may wish to (a) consider waiving introduction of Ordinance No. M-10-2025 and consider adoption of the Ordinance, OR (b) consider only introduction of Ordinance No. M-10-2025.

ATTACHMENTS:

1. Attachment 1 - Ordinance Granting Approval for Variations (826 Humboldt Avenue) with Ex. B.
2. Attachment 2 - July 14, 2025, ZBA Staff Report and Attachments

ORDINANCE NO. M-10-2025

**AN ORDINANCE GRANTING VARIATIONS FROM THE WINNETKA ZONING
ORDINANCE TO ALLOW WORK BEYOND ORDINARY REPAIR AND
MAINTENANCE TO A RESIDENCE, AND CONSTRUCTION OF AN ADDITION AND
ATTACHED GARAGE WITHIN THE R-5 SINGLE FAMILY RESIDENTIAL DISTRICT
(826 Humboldt Avenue)**

WHEREAS, ABI Developers 2, Inc. ("***Applicant***") is the record title owner of the parcel of real property commonly known as 826 Humboldt Avenue in Winnetka, Illinois, and legally described in **Exhibit A** attached to and, by this reference, made a part of this Ordinance ("***Subject Property***"); and

WHEREAS, the Subject Property is approximately 0.19 acres in area and located within the R-5 Single Family Residential District of the Village ("***R-5 District***") and is improved with a two-story residence ("***Residence***") and a detached garage; and

WHEREAS, the Residence is currently a legal nonconforming structure; and

WHEREAS, the Applicant desires to perform work beyond ordinary repair and maintenance to the Residence and construct an addition and attached garage on the Subject Property (collectively, the "***Proposed Improvements***"); and

WHEREAS, to construct the Proposed Improvements on the Subject Property at the locations proposed by the Applicant, the Applicant filed an application for the three following variations from the Winnetka Zoning Ordinance ("***Zoning Ordinance***"): (i) a variation from Section 17.30.050 to allow a front yard setback of 4.54 feet from the north property line along Humboldt Avenue, where a minimum of 30 feet is required; (ii) a variation from Section 17.64.060 to allow structural changes necessary to provide a new window opening in the legally nonconforming east side building wall of the Residence that provides a side yard setback of 1.39 feet, where a minimum of 6 feet is required; and (iii) a variation from Section 17.30.090 to allow an unarticulated east building wall measuring 53.69 feet in length, where articulation is required for any side building wall exceeding 40 feet in length, resulting in a variation of 13.69 feet (collectively, "***Variations***"); and

WHEREAS, on July 14, 2025, after due notice thereof, the Zoning Board of Appeals ("***ZBA***") conducted a public hearing on the Variations and, by a vote of six members in favor and zero opposed, recommended that the Council of the Village of Winnetka ("***Village Council***") approve the Variations; and

WHEREAS, pursuant to Section 17.60.050 of the Zoning Ordinance, the Village Council has determined that: (i) the Variations are in harmony with the general purpose and intent of the Zoning Ordinance and are in accordance with general or specific rules set forth in Chapter 17.60 of the Zoning Ordinance; and (ii) there are practical difficulties or particular hardships in the way of carrying out the strict letter of the provision or regulation of the Zoning Ordinance from which the Variations have been sought; and

WHEREAS, the Village Council has determined that approval of the Variations for the Subject Property within the R-5 District is in the best interest of the Village and its residents;

NOW, THEREFORE, the Council of the Village of Winnetka do ordain as follows:

SECTION 1: RECITALS. The foregoing recitals are hereby incorporated into this section as the findings of the Village Council, as if fully set forth herein.

SECTION 2: APPROVAL OF VARIATIONS. Subject to, and contingent upon, the terms, conditions, restrictions, and provisions set forth in Section 3 of this Ordinance, the following Variations are hereby granted to allow the construction of the Proposed Improvements on the Subject Property, in accordance with and pursuant to Chapter 17.60 of the Zoning Ordinance and the home rule powers of the Village:

- A. Front Yard Setback. A variation from Section 17.30.050 of the Zoning Ordinance to allow a front yard setback of 4.54 feet from the north property line along Humboldt Avenue, where a minimum of 30 feet would otherwise be required.
- B. Structural Changes for Residence Window Opening. A variation from Section 17.64.060 of the Zoning Ordinance to allow structural changes necessary to provide a new window opening in the east side building wall of the Residence that provides a side yard setback of 1.39 feet, where a minimum of 6 feet would otherwise be required.
- C. Building Line Articulation. A variation from Section 17.30.090 of the Zoning Ordinance to allow an unarticulated east building wall measuring 53.69 feet in length, where articulation is required for any side building wall exceeding 40 feet in length, resulting in a variation of 13.69 feet.

SECTION 3: CONDITIONS. The Variations granted by Section 2 of this Ordinance are subject to, and contingent upon, compliance by the Applicant with the following conditions:

- A. Commencement of Construction. The Applicant must commence the construction of the Proposed Improvements no later than 12 months after the effective date of this Ordinance.
- B. Compliance with Regulations. Except to the extent specifically provided otherwise in this Ordinance, the development, use, and maintenance of the Proposed Improvements and Subject Property must comply at all times with all applicable Village codes and ordinances, as they have been or may be amended over time.
- C. Reimbursement of Village Costs. In addition to any other costs, payments, fees, charges, contributions, or dedications required under applicable Village codes, ordinances, resolutions, rules, or regulations, the Applicant must pay to the Village, promptly upon presentation of a written demand or demands therefor, of all fees, costs, and expenses incurred or accrued in connection with the review, negotiation, preparation, consideration, and review of this Ordinance. Payment of all such fees,

costs, and expenses for which demand has been made shall be made by a certified or cashier's check. Further, the Applicant must pay upon demand all costs incurred by the Village for publications and recordings required in connection with the aforesaid matters.

- D. Compliance with Plans. The development, use, and maintenance of the Proposed Improvements on the Subject Property must be in strict accordance with the plans prepared by Pavlovcik Architecture Inc. consisting of seven sheets, with a latest revision date of June 18, 2025, a copy of which are attached to, and by this reference, made part of this Ordinance as **Exhibit B (“Plans”)**, except for minor changes and site work approved by the Director of Community Development or the Director of Engineering (within their respective permitting authority) in accordance with all applicable Village codes, ordinances, and standards.

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

SECTION 5: FAILURE TO COMPLY. Upon the failure or refusal of the Applicant to comply with any or all of the conditions, restrictions, or provisions of this Ordinance, in addition to all other remedies available to the Village, the approvals granted in Section 2 of this Ordinance will, at the sole discretion of the Village Council, by ordinance duly adopted, be revoked and become null and void; provided, however, that the Village Council may not so revoke the approvals granted in Section 2 of this Ordinance unless it first provides the Applicant with two months advance written notice of the reasons for revocation and an opportunity to be heard at a regular meeting of the Village Council. In the event of revocation, the development and use of the Subject Property will be governed solely by the regulations of the applicable zoning district and the applicable provisions of the Zoning Ordinance, as the same may, from time to time, be amended. Further, in the event of such revocation, the Village Manager and Village Attorney are hereby authorized and directed to bring such zoning enforcement action as may be appropriate under the circumstances.

SECTION 6: AMENDMENTS. Any amendment to this Ordinance may be granted only pursuant to the procedures, and subject to the standards and limitations, provided in the Zoning Ordinance for amending or granting variations.

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

SECTION 8: EFFECTIVE DATE.

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

1. Passage by the Village Council in the manner required by law;
2. Publication in pamphlet form in the manner required by law; and
3. The filing by the Applicant with the Village Clerk of an Unconditional Agreement and Consent in the form of **Exhibit C** attached to and, by this reference, made a part of this Ordinance to accept and abide by each and all of the terms, conditions, and limitations set forth in this Ordinance and to indemnify the Village for any claims that may arise in connection with the approval of this Ordinance.

B. In the event that the Applicant does not file with the Village Clerk a fully executed copy of the unconditional agreement and consent described in Section 8.A.3 of this Ordinance within 60 days after the date of passage of this Ordinance by the Village Council, the Village Council shall have the right, in its sole discretion, to declare this Ordinance null and void and of no force or effect.

PASSED this 5th day of August 2025, pursuant to the following roll call vote:

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED this ____ day of _____, 2025.

Signed:

Village President

Countersigned:

Village Clerk

Published by authority of the
President and Board of Trustees
of the Village of Winnetka,
Illinois, this ____ day of _____,
2025.

Introduced: August 5, 2025

Passed and Approved: _____, 2025

EXHIBIT A

LEGAL DESCRIPTION OF SUBJECT PROPERTY

LOT 17 IN LEWIS D. WEBSTER'S RESUB OF LOTS 4, 5, & 8 IN BLK 9, BLK 11 (EXCEPT THE N. 75 FT THEREOF), BLK 13 AND LOTS 6, 8, 9, & 10 IN BLK 12 ALL IN PARK ADDITION TO WINNETKA IN PARTS OF SECTION 1, SECTION 17, SECTION 20 AND SECTION 21, TOWNSHIP 42 NORTH, RANGE 13, EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS.

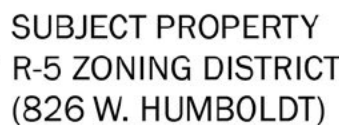
Commonly known as 826 Humboldt Avenue, Winnetka, Illinois.

PIN: 05-17-416-002-0000

EXHIBIT B

PLANS

(SEE ATTACHED EXHIBIT B)

[illegible]

CONTRACTOR SHALL CONDUCT DUCT LEAKAGE & BLOWER TEST. A WRITTEN REPORT SHALL BE SUBMITTED PRIOR TO FINAL INSPECTION TO VERIFY FLOW RATES AND LEAKAGE.

RESIDENTIAL DESIGN CRITERIA

EXTERIOR DECK STRUCTURAL FRAMING LUMBER

COMMON NOTES

THESE PLANS SHALL NOT BE USED FOR CONSTRUCTION UNTIL STAMPED AND SIGNED BY AN ARCHITECT AND APPROVED BY THE LOCAL BUILDING DEPARTMENT. THE BUILDER IS EXPECTED TO FOLLOW THESE PLANS, APPLICABLE BUILDING CODES AND LOCAL ORDINANCES. HE SHALL VERIFY THAT SITE CONDITIONS ARE CONSISTENT WITH THESE PLANS BEFORE STARTING WORK. WHILE THESE PLANS ARE DRAWN TO SHOW THE PROPOSED WORK AS ACCURATELY AS POSSIBLE, SCHEMATIC DETAILS MAY BE USED IN SOME CASES FOR CLARITY. WORK NOT SPECIFICALLY DETAILED SHALL BE CONSTRUCTED TO THE SAME QUALITY AS SIMILAR WORK THAT IS DETAILED.

WRITTEN DIMENSIONS AND SPECIFIC NOTES SHALL TAKE PRECEDENCE OVER SCALED DIMENSIONS AND GENERAL NOTES. THE ARCHITECT SHALL BE CONSULTED FOR CLARIFICATION IF SITE CONDITIONS ARE ENCOUNTERED THAT ARE DIFFERENT THAN SHOWN, IF DISCREPANCIES ARE FOUND IN THE PLANS OR NOTES, OR IF A QUESTION ARISES OVER THE INTENT OF THE PLANS OR NOTES.

THE ARCHITECT ASSUMES NO RESPONSIBILITY FOR SCHEDULING, FABRICATION, CONSTRUCTION TECHNIQUES OR MATERIALS, OR QUANTITIES USED IN THE WORK. THE ARCHITECT ASSUMES NO RESPONSIBILITY FOR FIELD CHANGES, SITE VARIANCES, OR DISCREPANCIES NOT BROUGHT TO HIS/HER ATTENTION FOR CLARIFICATION.

DIMENSIONS AND NOTES SHALL TAKE PRECEDENCE OVER THE SCALING OF DRAWINGS.

WALL DIMENSIONS ARE TO THE EXTERIOR OF FRAMING UNLESS NOTED OTHERWISE.

LUMBER COMING IN CONTACT WITH CONCRETE OR MASONRY SHALL BE TREATED TO A MINIMUM OF .10 CA-B RETENTION. ALL LUMBER IN CONTINUOUS CONTACT WITH THE GROUND SHALL BE TREATED TO A MINIMUM OF .21 CA-B RETENTION

ALL FRAMING LUMBER TO BE #2 HEM FIR OR BETTER, OR EQUIVALENT, UNLESS NOTED OTHERWISE.

WINDOWS SHALL BE DUAL PANE WITH WOOD OR ALUMINUM FRAMES (U VALUE OF 0.30 OR LESS). MANUFACTURER AND COLOR TO BE DETERMINED BY OWNER.

ALL EXTERIOR DOORS AND WINDOWS SHALL BE FINISHED WITH WEATHER RESISTANT COATINGS AND WEATHERSTRIPPED.

CONTRACTOR - OWNER NOTE

Contractor shall verify all conditions and dimensions at the job site and notify the Architect (Baylycik Architecture Inc.) of any

dimensional errors, omissions or discrepancies before beginning or fabricating any work. Do not scale these

drawings.

These drawings and specifications are the proprietary work, product, and property of Pavlovic Architecture Inc. and are protected by Federal Copyright laws. These drawings are

prepared and developed solely for the exclusive use of the Owner.

Use of these drawings and the concepts contained therein
without the written permission of Paylovcik Architecture Inc. is

without the written permission of Parovoz Architecture Inc. is prohibited and may subject you to a claim for damages from either party.

Verify all dimensions, structural details, building codes, and grade requirements prior to start of work

PROJECT DESCRIPTION
INT. GUT REHAB OF EXIST. SFR & NEW 2-STORY REAR ADDITION W/ ATTACHED 2-CAR GARAGE

PROJECT ADDRESS	
826 HUMBOLDT AVE WINNETKA, IL 60093	

CERTIFICATION STATEMENT	
I HEREBY CERTIFY THAT THESE PLANS WERE PREPARED UNDER MY DIRECT SUPERVISION AND TO THE BEST OF MY PROFESSIONAL KNOWLEDGE THEY CONFORM TO THE CODES AND ORDINANCES OF THE LOCAL MUNICIPALITY.	
I CERTIFY THAT I AM A REGISTERED ENERGY PROFESSIONAL (REP). I ALSO CERTIFY THAT TO THE BEST OF MY PROFESSIONAL KNOWLEDGE AND BELIEF THAT THESE PLANS FULLY COMPLY WITH THE REQUIREMENTS OF THE STATE OF ILLINOIS ENERGY CONSERVATION CODE AS REQUIRED BY STATE LEGISLATION.	

SAMUEL PAVLOVCIK, NCARB
LICENSED ARCHITECT
ILLINOIS LICENSE NUMBER: 01-023029
LICENSE EXPIRES: 11/30/26
PAVLOVCIK ARCHITECTURE INC.
N900PARKVIEW.COM
213 W. INSTITUTE PL SUITE 401
CHICAGO, IL 60610
312.640.8757

PLAN APPROVAL

HOMEOWNER **DATE**

I/we, the buyer(s), Home Owners, have examined the Pavlovsk Architecture documents and Pavlovsk Architecture construction details. I/we, the buyer(s), Home Owners, understand and agree to the terms, conditions, and selections contained within the Pavlovsk Architecture documents and approve the corrections as noted.

DRAWN BY: KEVIN KOURY

REVIEWED BY: SAMUEL PAVLOVCIK

PRINCIPAL ARCHITECT (630) 802-0897

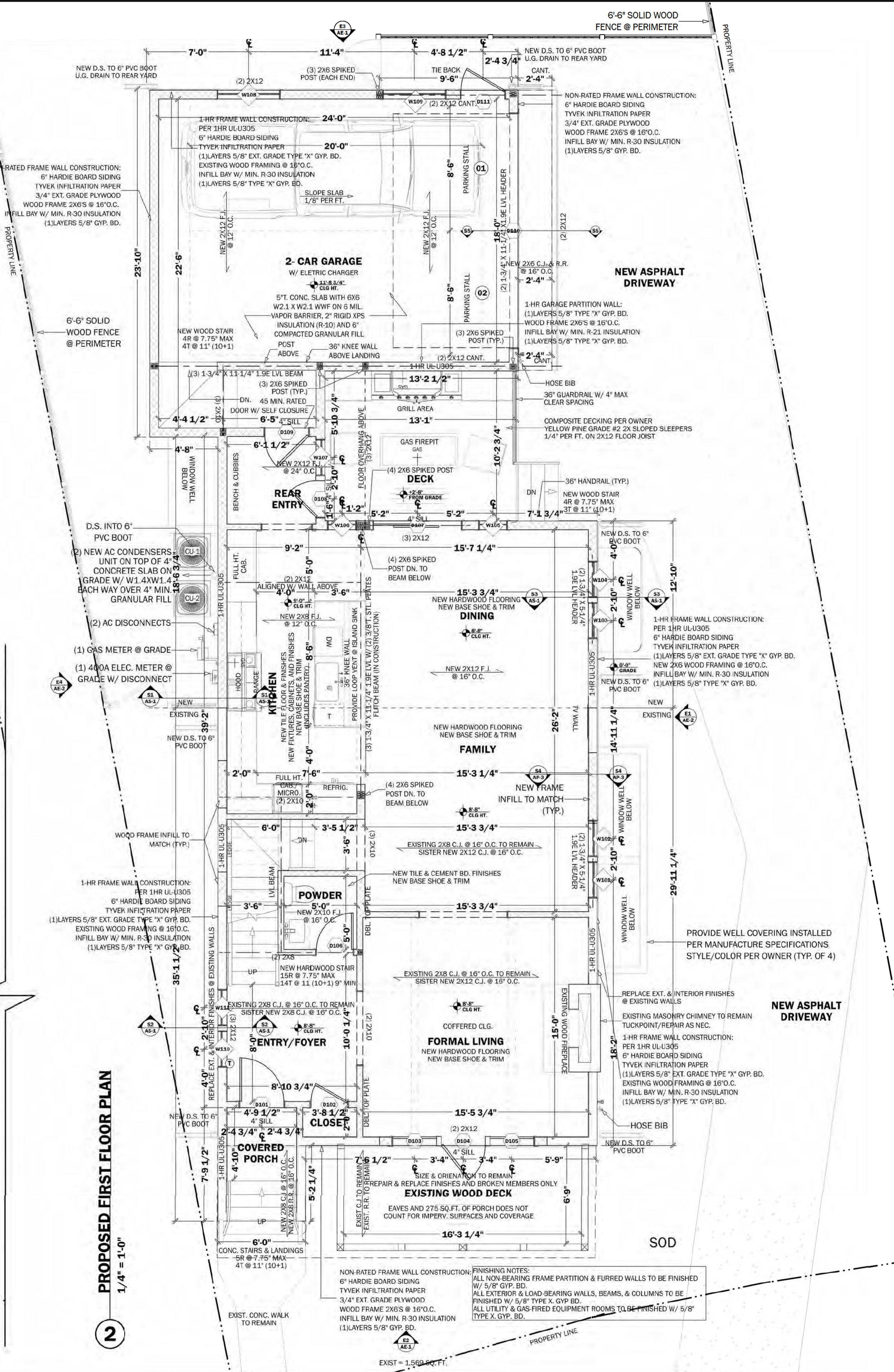
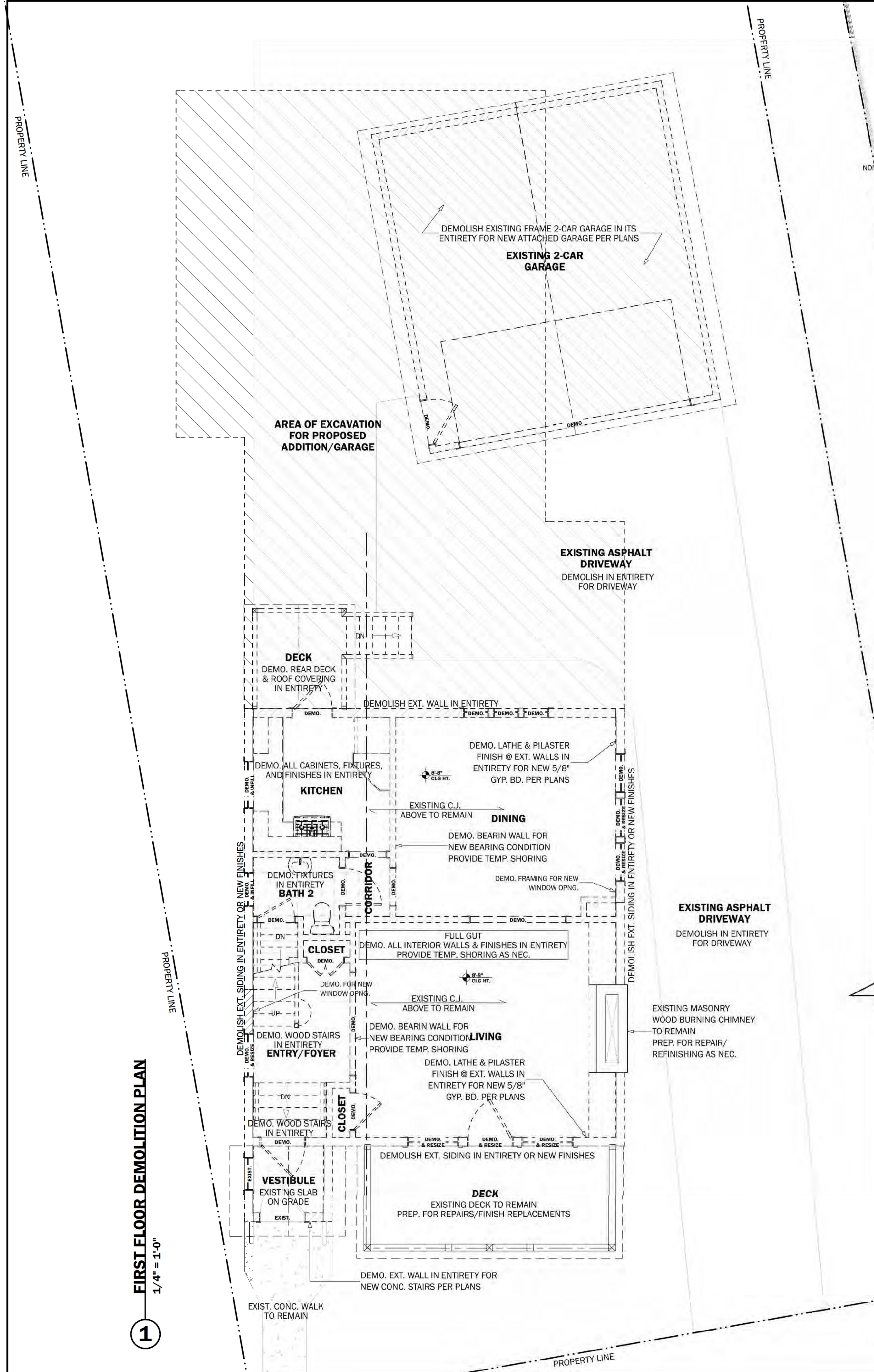
PERMIT SET

DESCRIPTION	DRAWING ISSUE DATES	DATE
DESIGN SET		04.01.2025
DESIGN ACCEPTANCE		04.04.2025
PERMIT SUBMITTAL		06.18.2025
PERMIT REVISIONS		
PERMIT APPROVAL		
FIELD REVISIONS		

NOTES

SHEET LEGEND		
TAG	#	TITLE
G-1	1	SITE PLAN & ZONING
G-2	2	GENERAL NOTES & LEGENDS
AP-1	3	BASEMENT ARCH. PLANS & DIAGRAMS
AP-2	4	1ST FLOOR ARCH. PLANS
AP-3	5	2ND FLOOR ARCH. PLANS
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M-1	11	BSMT. & 1ST FLOOR MECH. PLAN
M-2	12	2ND FLOOR MECHANICAL PLAN
P-1	13	PLUMBING DIAGRAMS

PRINT DATE: 7/9/2025 12:49:08	TAG G-1	SHEET # 1	OF 13
	SHEET TITLE		
	SITE PLAN & ZONING		



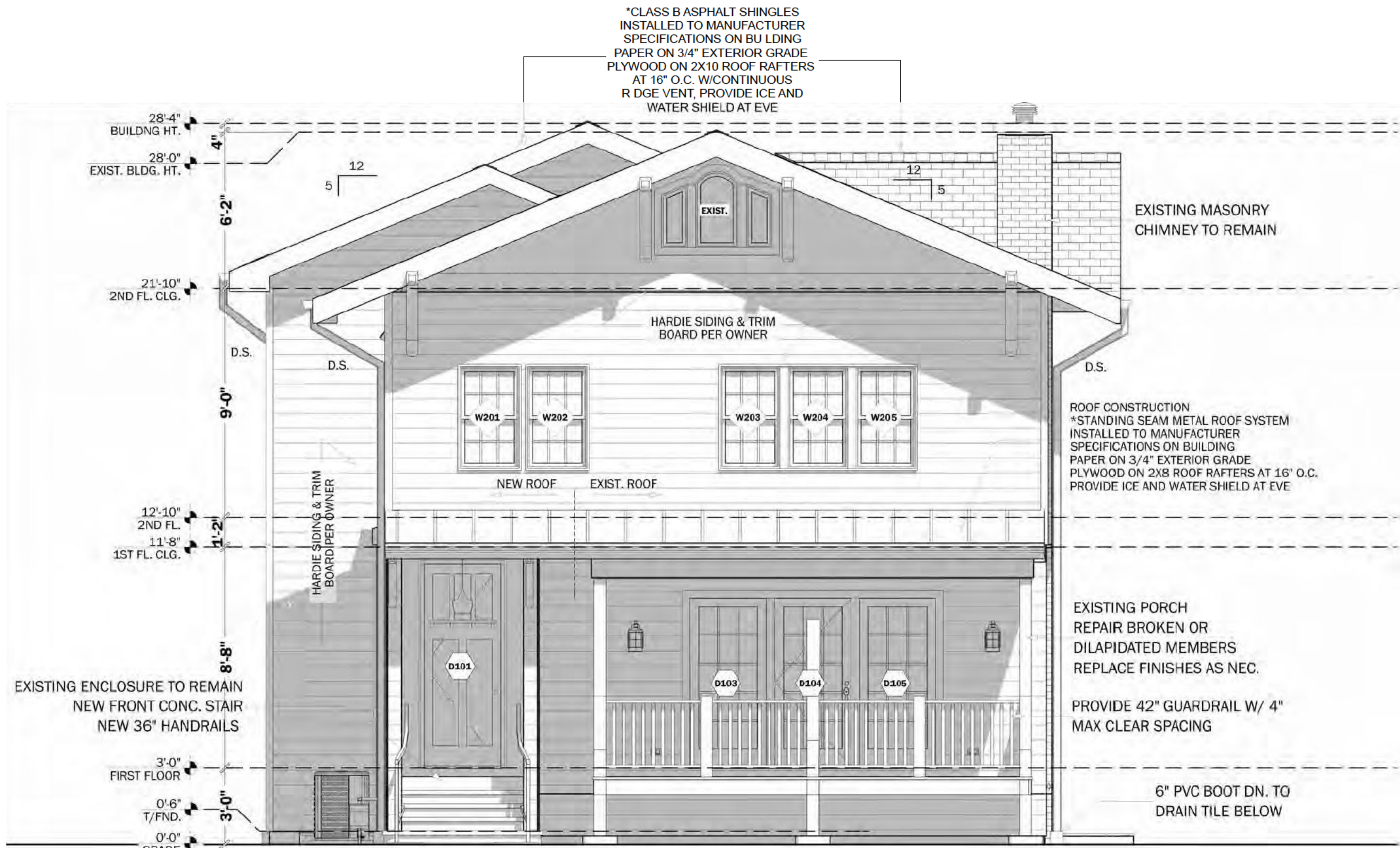
PAVLOVICK ARCHITECTURE INC. T. 312-900-5757 WWW.PAV-ARCH.COM INFO@PAV-ARCH.COM 213 W. INSTITUTE PL. SUITE 401 CHICAGO, IL 60610 DESIGN FIRM REGISTRATION # 184.007931		
PROJECT DESCRIPTION		
INT. GUT REHAB OF EXIST. SFR & NEW 2-STORY REAR ADDITION W/ ATTACHED 2-CAR GARAGE		
PROJECT OWNER		331.556.1386
ABI REAL ESTATE INVESTMENTS LLC		
PROJECT ADDRESS		
826 HUMBOLDT AVE. WINNETKA, IL 60093		
SCALES		
1"=1'-0"		
3/4"=1'-0"		
1/2"=1'-0"		
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1/4"=1'-0"		
1"=10'-0"		
CERTIFICATION STATEMENT		
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SAMUEL PAVLOVICK, NCARB LICENSED ARCHITECT ILLINOIS LICENSE NUMBER: 001-023629 LICENSE EXPIRES: 11/30/2026 PAVLOVICK ARCHITECTURE INC. INFO@PAV-ARCH.COM 213 W. INSTITUTE PL. SUITE 401 CHICAGO, IL 60610 T. 312-900-5757		
PLAN APPROVAL		
HOMEOWNER		
DATE		
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DRAWN BY: KEVIN KOURY		
DATE		
PROJECT ARCHITECT (B12) 212-1015		
REVIEWED BY: SAMUEL PAVLOVICK		
DATE		
PRINCIPAL ARCHITECT (B30) 802-0897		
PERMIT SET		
DESCRIPTION		
DRAWING ISSUE DATES		
DATE		
DESIGN SET		
DATE 04.01.2025		
DESIGN ACCEPTANCE		
DATE 04.04.2025		
PERMIT SUBMITTAL		
DATE 06.18.2025		
PERMIT REVISIONS		
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AP-2 4 1ST FLOOR ARCH. PLANS		
AP-3 5 2ND FLOOR ARCH. PLANS		
AE-1 6 ROOF PLAN & EXTERIOR ELEVATIONS		
AE-2 7 EXTERIOR ELEVATIONS		
AS-1 8 BUILDING SECTIONS		
E-1 9 BASEMENT ELECTRICAL PLAN		
E-2 10 1ST & 2ND FL. ELECTRICAL PLAN		
M-1 11 BSMT. & 1ST FLOOR MECH. PLAN		
M-2 12 2ND FLOOR MECHANICAL PLAN		
P-1 13 PLUMBING DIAGRAMS		
PRINT DATE:		
6/19/2025		
09:53:48		
TAG		
SHEET		
OF		
AP-2 4 13		
SHEET TITLE		
1ST FLOOR ARCH. PLANS		

SECOND FLOOR WINDOW SCHEDULE														
QAO	QTY	LOCATION	MANUFACTURER	SERIES	TYPE	WIDTH	HEIGHT	R/O	EGRESS	TEMPERED	U-FACTOR	U-FACTOR	CASING SIZE	NOTES
W201	1	BEDROOM 4		DOUBLE HUNG	DOUBLE HUNG	28"	48"	29"x49"	YES		0.3	3/4"x7 1/4"	5/8"x2 1/4"	
W202	1	BEDROOM 4		DOUBLE HUNG	DOUBLE HUNG	28"	48"	29"x49"	YES		0.3	3/4"x7 1/4"	5/8"x2 1/4"	
W203	1	BEDROOM 3		DOUBLE HUNG	DOUBLE HUNG	28"	48"	29"x49"	YES		0.3	3/4"x7 1/4"	5/8"x2 1/4"	
W204	1	BEDROOM 3		DOUBLE HUNG	DOUBLE HUNG	28"	48"	29"x49"	YES		0.3	3/4"x7 1/4"	5/8"x2 1/4"	
W205	1	BEDROOM 3		DOUBLE HUNG	DOUBLE HUNG	28"	48"	29"x49"	YES		0.3	3/4"x7 1/4"	5/8"x2 1/4"	
W206	1	BATH 3		DOUBLE HUNG	DOUBLE HUNG	30"	48"	31"x49"		YES	0.3	3/4"x7 1/4"	5/8"x2 1/4"	
W207	1	BEDROOM 2		DOUBLE HUNG	DOUBLE HUNG	30"	60"	31"x61"			0.3	3/4"x7 1/4"	5/8"x2 1/4"	
W208	1	BEDROOM 2		DOUBLE HUNG	DOUBLE HUNG	30"	60"	31"x61"		YES	0.3	3/4"x7 1/4"	5/8"x2 1/4"	
W209	1	STEAM SHOWER		DOUBLE HUNG	DOUBLE HUNG	30"	72"	31"x73"		YES	0.3	3/4"x7 1/4"	5/8"x2 1/4"	OBSCURE GLAZING
W210	1	STEAM SHOWER		DOUBLE HUNG	DOUBLE HUNG	30"	72"	31"x73"			0.3	3/4"x7 1/4"	5/8"x2 1/4"	OBSCURE GLAZING
W211	1	HALL CHECK IN LOW		DOUBLE HUNG	DOUBLE HUNG	30"	72"	31"x73"	YES		0.3	3/4"x7 1/4"	5/8"x2 1/4"	
W212	1	PRIMARY BEDROOM/DECK BELOW		DOUBLE HUNG	DOUBLE HUNG	30"	72"	31"x73"		YES	0.3	3/4"x7 1/4"	5/8"x2 1/4"	
W213	1	PRIMARY BEDROOM/DECK BELOW		DOUBLE HUNG	DOUBLE HUNG	30"	72"	31"x73"	YES		0.3	3/4"x7 1/4"	5/8"x2 1/4"	
W214	1	PRIMARY BEDROOM		DOUBLE CASEMENT-LH/LRHR	DOUBLE CASEMENT	52"	60"	53"x61"	YES		0.3	3/4"x7 1/4"	5/8"x2 1/4"	
W215	1	PRIMARY BEDROOM		DOUBLE CASEMENT-LH/LRSHR	DOUBLE CASEMENT	52"	60"	53"x61"	YES		0.3	3/4"x7 1/4"	5/8"x2 1/4"	
W216	1	PRIMARY BEDROOM		DOUBLE CASEMENT-LH/LRHR	DOUBLE CASEMENT	52"	72"	53"x73"	YES		0.3	3/4"x7 1/4"	5/8"x2 1/4"	
W217	1	HALL		DOUBLE HUNG	DOUBLE HUNG	30"	72"	31"x73"	YES		0.3	3/4"x7 1/4"	5/8"x2 1/4"	
W218	1	HALL		DOUBLE HUNG	DOUBLE HUNG	30"	72"	31"x73"	YES		0.3	3/4"x7 1/4"	5/8"x2 1/4"	
W219	1	LAUNDRY		DOUBLE HUNG	DOUBLE HUNG	30"	60"	31"x61"			0.3	3/4"x7 1/4"	5/8"x2 1/4"	
W220	1	LAUNDRY		DOUBLE HUNG	DOUBLE HUNG	30"	60"	31"x61"			0.3	3/4"x7 1/4"	5/8"x2 1/4"	
W221	1	CORRIDOR		DOUBLE HUNG	DOUBLE HUNG	30"	60"	31"x61"			0.3	3/4"x7 1/4"	5/8"x2 1/4"	



SHEET LEGEND		
TAG	#	TITLE
G-1	1	SITE PLAN & ZONING
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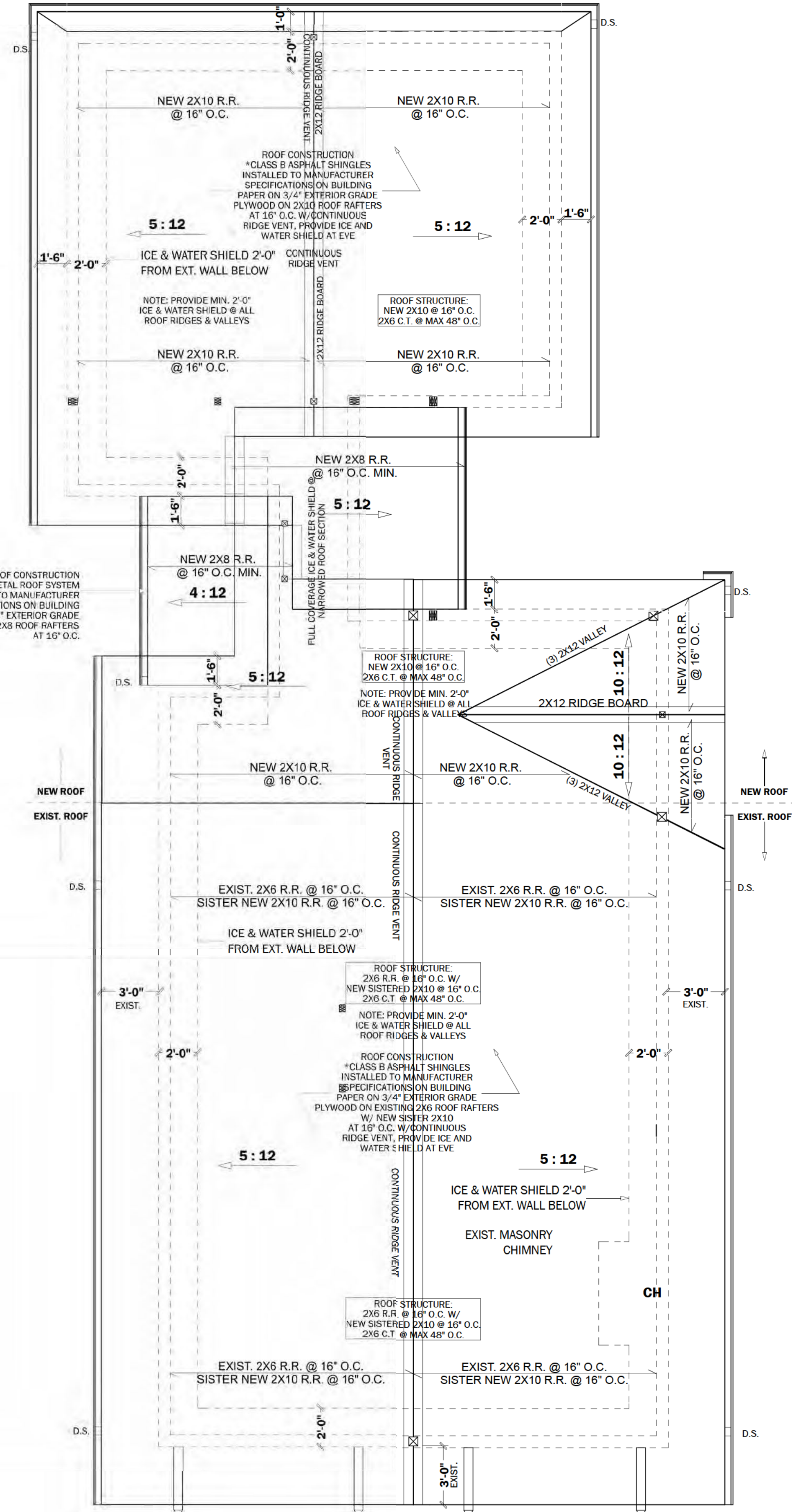
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	SHEET TITLE 2ND FLOOR ARCH. PLANS



1 NORTH ELEVATION
1/4" = 1'-0"



2 SOUTH ELEVATION
1/4" = 1'-0"



3 PROPOSED ROOF PLAN
1/4" = 1'-0"

PAVLOVCIK ARCHITECTURE INC.
T. 312-900-5757 WWW.PAV-ARCH.COM
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213 W. INSTITUTE PL. SUITE 401
CHICAGO, IL 60610
DESIGN FIRM REGISTRATION # 184.007931

PROJECT DESCRIPTION
INT. GUT REHAB OF EXIST. SFR & NEW 2-STORY
REAR ADDITION W/ ATTACHED 2-CAR GARAGE

PROJECT OWNER 331.556.1386

ABI REAL ESTATE INVESTMENTS LLC

PROJECT ADDRESS
826 HUMBOLDT AVE.
WINNETKA, IL 60093

SCALES

1"=1'-0"	
3/4"=1'-0"	
1/2"=1'-0"	
3/8"=1'-0"	
1/4"=1'-0"	
1"=10'-0"	

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SAMUEL PAVLOVCIK, NCARB
LICENSED ARCHITECT
ILLINOIS LICENSE NUMBER: 001-023029
LICENSE EXPIRES: 11/30/26
PAVLOVCIK ARCHITECTURE INC.
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213 W. INSTITUTE PL. SUITE 401
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PLAN APPROVAL

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DRAWN BY: KEVIN KOURY
PROJECT ARCHITECT: (812) 212-1015
REVIEWED BY: SAMUEL PAVLOVCIK
PRINCIPAL ARCHITECT: (630) 802-0897

PERMIT SET

DESCRIPTION	DRAWING ISSUE DATES	DATE
DESIGN SET		04.01.2025
DESIGN ACCEPTANCE		04.04.2025
PERMIT SUBMITTAL		06.18.2025
PERMIT REVISIONS		
PERMIT APPROVAL		
FIELD REVISIONS		

NOTES

SHEET LEGEND

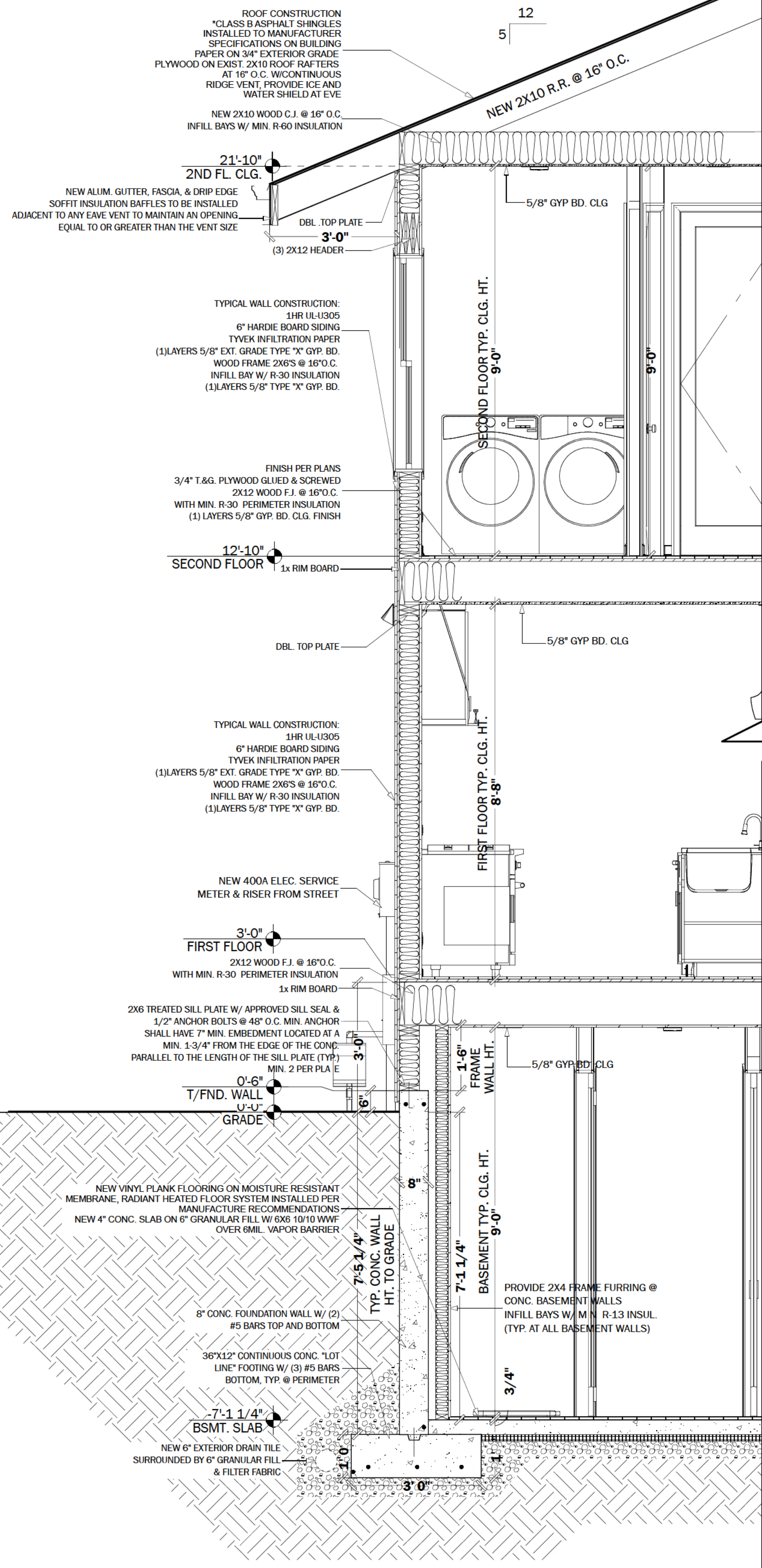
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M-2	12	2ND FLOOR MECHANICAL PLAN
P-1	13	PLUMBING DIAGRAMS

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SHEET: 6 OF 13

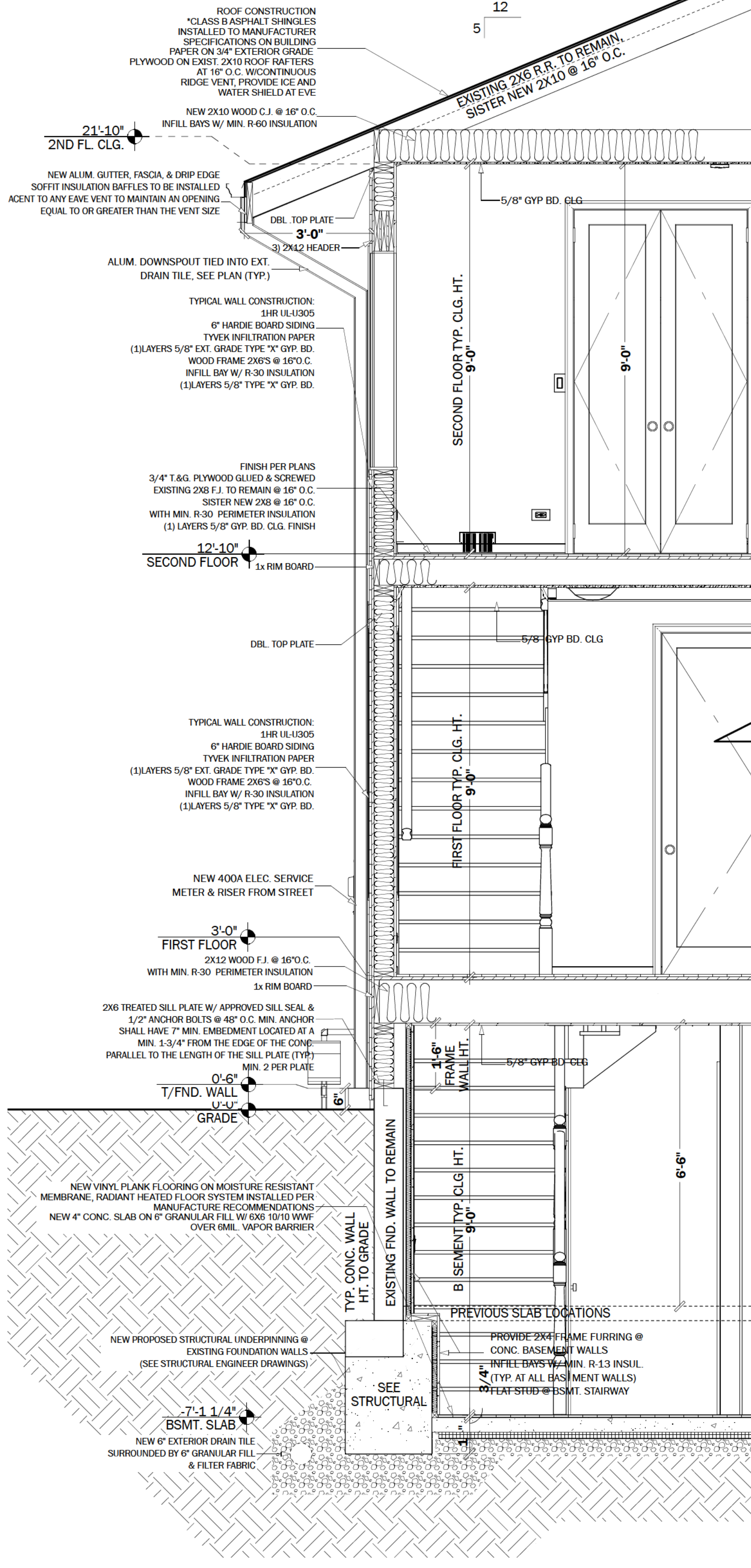
ROOF PLAN & EXTERIOR ELEVATIONS



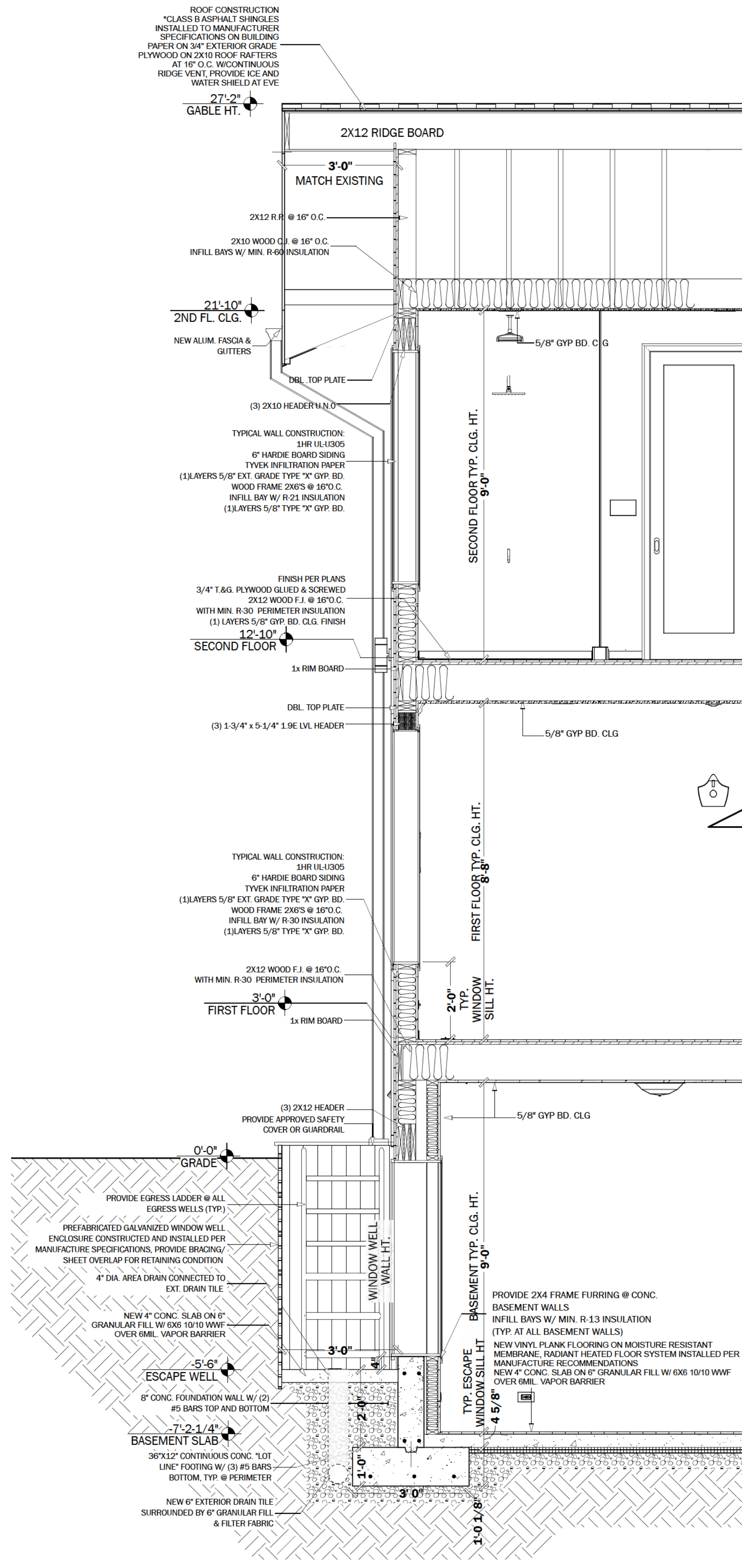
**EXTERIOR
ELEVATIONS**



S1 PROPOSED BUILDING SECTION
1/2" = 1'-0"



S2 EXISTING BUILDING SECTION
1/2" = 1'-0"



S3 ESCAPE WELL/GABLE SECTION
1/2" = 1'-0"

PROJECT MANAGER TO REVIEW & VERIFY ALL ELECTRICAL OPENINGS WITH HOMEOWNER AT THE SITE

PAVLOVCIK ARCHITECTURE INC.
T. 312-900-5757 WWW.PAV-ARCH.COM
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ABI REAL ESTATE INVESTMENTS LLC

PROJECT ADDRESS
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SCALES	
1"=1'-0"	
3/4"=1'-0"	
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PLAN APPROVAL

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DRAWN BY: KEVIN KOURY
PROJECT ARCHITECT: (812) 212-1015
REVIEWED BY: SAMUEL PAVLOVCIK
PRINCIPAL ARCHITECT: (630) 802-0897

PERMIT SET		
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M-2	12	2ND FLOOR MECHANICAL PLAN
P-1	13	PLUMBING DIAGRAMS

PRINT DATE: 6/19/2025
10:06:15

AS-1 8 13
BUILDING SECTIONS

EXHIBIT C

UNCONDITIONAL AGREEMENT AND CONSENT

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

WHEREAS, ABI Developers 2, Inc. ("*Applicant*") is the record title owner of the parcel of real property commonly known as 826 Humboldt Avenue in Winnetka, Illinois, and legally described in **Exhibit A** attached to and, by this reference, made a part of this Ordinance ("*Subject Property*"); and

WHEREAS, the Subject Property is approximately 0.19 acres in area and located within the R-5 Single Family Residential District of the Village ("*R-5 District*") and is improved with a two-story residence ("*Residence*") and a detached garage; and

WHEREAS, the Residence is currently a legal nonconforming structure; and

WHEREAS, the Applicant desires to perform work beyond ordinary repair and maintenance to the Residence and construct an addition and attached garage on the Subject Property (collectively, the "*Proposed Improvements*"); and

WHEREAS, to construct the Proposed Improvements on the Subject Property at the locations proposed by the Applicant, the Applicant filed an application for the three following variations from the Winnetka Zoning Ordinance ("*Zoning Ordinance*"): (i) a variation from Section 17.30.050 to allow a front yard setback of 4.54 feet from the north property line along Humboldt Avenue, where a minimum of 30 feet is required; (ii) a variation from Section 17.64.060 to allow structural changes necessary to provide a new window opening in the east side building wall of the Residence that provides a side yard setback of 1.39 feet, where a minimum of 6 feet is required; and (iii) a variation from Section 17.30.090 to allow an unarticulated east building wall measuring 53.69 feet in length, where articulation is required for any building wall exceeding 40 feet in length, resulting in a variation of 13.69 feet (collectively, "*Variations*"); and

WHEREAS, Ordinance No. M-10-2025, adopted by the Village Council on _____, 2025 ("*Ordinance*"), grants the Variations; and

WHEREAS, Section 8 of the Ordinance provides, among other things, that the Ordinance will be of no force or effect unless and until the Applicant has filed, within 60 days following the passage of the Ordinance, its unconditional agreement and consent to accept and abide by each and all of the terms, conditions, and limitations set forth in the Ordinance;

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

1. The Applicant hereby unconditionally agrees to accept, consent to, and abide by each and all of the terms, conditions, limitations, restrictions, and provisions of the Ordinance.

2. The Applicant acknowledges that public notices and hearings have been properly given and held with respect to the adoption of the Ordinance, has considered the possibility of the revocation provided for in the Ordinance, and agrees not to challenge any such revocation on the grounds of any procedural infirmity or a denial of any procedural right.

3. The Applicant acknowledges and agrees that the Village is not and will not be, in any way, liable for any damages or injuries that may be sustained as a result of the Village's grant of the Variations for the Subject Property or its adoption of the Ordinance, and that the Village's approvals do not, and will not, in any way, be deemed to insure the Applicant against damage or injury of any kind and at any time.

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

5. The Applicant hereby agrees to pay all expenses incurred by the Village in defending itself with regard to any and all of the claims mentioned in this Unconditional Agreement and Consent. These expenses will include all out-of-pocket expenses, such as attorneys' and experts' fees, and will also include the reasonable value of any services rendered by any employees of the Village.

Dated: _____, 2025

ATTEST:

ABI DEVELOPERS 2, INC.

By:



MEMORANDUM VILLAGE OF WINNETKA

COMMUNITY DEVELOPMENT DEPARTMENT

TO: ZONING BOARD OF APPEALS
 FROM: CHRISTOPHER MARX, ACIP – ASSOCIATE PLANNER
 DATE: JULY 10, 2025
 SUBJECT: 826 HUMBOLDT AVENUE – VARIATIONS (CASE NO. 25-13-V2)

INTRODUCTION

On July 14, 2025, the Zoning Board of Appeals is scheduled to hold a public hearing on an application submitted by ABI Developers 2, Inc. (the “Applicant”), as the owner of the property located at 826 Humboldt Avenue (the “Subject Property”). The Applicant requests approval of the following zoning variations to allow work beyond ordinary repair and maintenance to the existing legally nonconforming residence and construction of an addition, and an attached garage on the Subject Property:

1. **Front yard setback** of 4.54 feet from the north property line along Humboldt Avenue, whereas a minimum of 30 feet is required, a variation of 25.46 feet (84.87%) [Section 17.30.050 – Front and Corner Yard Setbacks] [Note: The residence currently provides a front yard setback of 4.54 feet];
2. **Structural changes necessary to provide a new window opening** in the legally nonconforming east side building wall of the existing residence that provides a side yard setback of 1.39 feet, whereas a minimum of 6 feet is required [Section 17.64.060 – Nonconformities]; and
3. **Building Line Articulation.** An unarticulated east building wall 53.69 feet in length, whereas articulation of 18 inches is required for any building additions if any of the side buildings walls is at least 40 feet long, a variation of 13.69 feet (34.22%) [Section 17.30.090 – Building Line Articulation].

A mail notice was sent to property owners within 250 feet of the Subject Property in compliance with the Zoning Ordinance. The hearing was properly noticed in the *Winnetka Talk* on June 26, 2025. As of the date of this memo, staff have not received any written comments from the public regarding this application.

The Village Council has final jurisdiction on this request as only the Council has the authority to grant a variation to reduce a front yard setback by more than 50% of the required setback. Typically, the ZBA has final jurisdiction on requests to allow unarticulated building walls more than 50 feet in length. Also, the Zoning Administrator typically has final jurisdiction on requests to allow structural changes necessary to provide new window and door openings in a legally nonconforming side building wall; however, since this request includes additional zoning relief for which the ZBA and Zoning Administrator do not have jurisdiction, the Village Council also has final jurisdiction on the requests to (i) allow an unarticulated building wall more than 50 feet in length; and (ii) allow structural changes necessary to provide a new window opening in the legally nonconforming east side building wall.

PROPERTY DESCRIPTION

The Subject Property, which is approximately 0.19 acres in size, is located on the south side of Humboldt Avenue between Foxdale Avenue and the Union Pacific Railroad, is zoned R-5 Single Family Residential, and contains an existing two-story residence and a detached garage (see **Figure 1**). The Subject Property is zoned R-5 Single Family Residential, and it is surrounded by the same (see **Figure 2**). The Comprehensive Plan designates the Subject Property as appropriate for single family residential development. The zoning of the property is consistent with the Comprehensive Plan.

The existing lot is a legally nonconforming interior lot that is 8,210 square feet in lot area, while the minimum required lot area for an interior lot in the R-5 District is 8,400 square feet. Additionally, the lot has an average lot width of 49.46 feet, while the minimum required average lot width for an interior lot is 60 feet in the R-5 District. The existing residence is legally nonconforming in two aspects of required setbacks: (i) it encroaches into the required front yard setback of 30 feet with a setback of 4.54 feet; and (ii) it encroaches into the required side yard setback of 6 feet with a setback of 1.39 feet from the east property line.



Figure 1 – Aerial Map

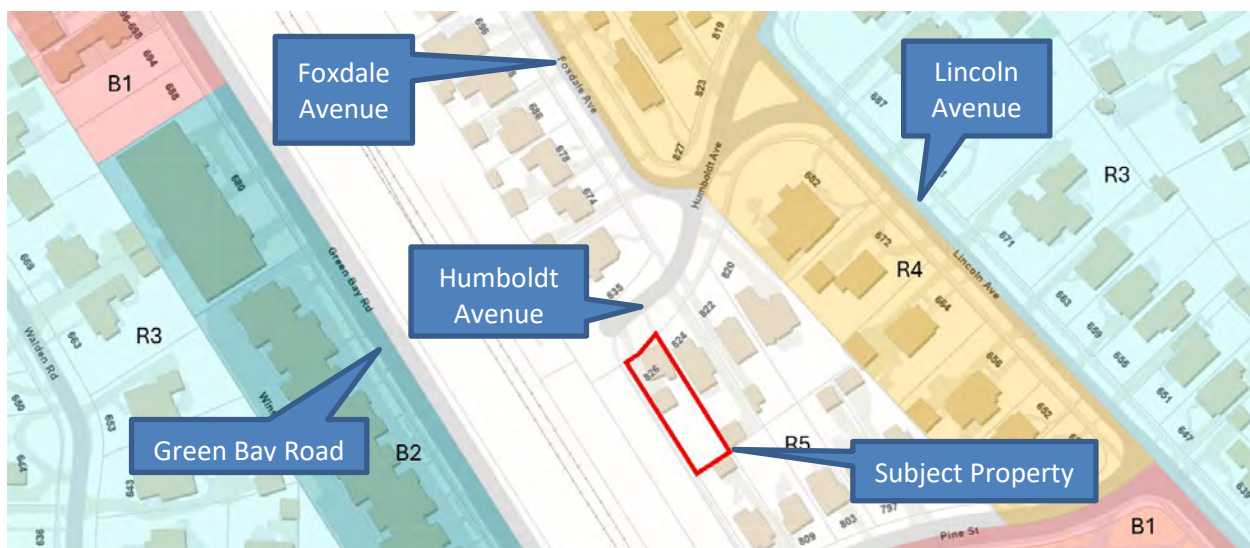


Figure 2 – Zoning Map

PROPERTY HISTORY AND PREVIOUS ZONING APPLICATIONS

The residence was constructed in approximately 1921 with a front porch addition in 1949. There is one (1) previous zoning case on file, which occurred prior to the Applicant acquiring the Subject Property. In 2002, ZBA Case No. 02-02-V2 was an application requesting zoning relief to allow construction of a new front porch within the required front and side yard setbacks. The application was later withdrawn before the ZBA could reach a decision on the case.

The Applicant acquired the property in May of this year.

Figures 3 and 4 below are current photos of the Subject Property.



Figure 3 – Subject Property – Front (North) and West Side Elevations





Figure 4 – Subject Property – West Side and Rear (South) Elevations

PROPOSED PLAN

The variations are being requested in order to do an extensive interior renovation of the existing residence while constructing an addition that includes an attached garage. The existing detached garage would be removed. The interior renovation of the residence would consist of improvements to the foundation as well as a deepening of portions of the existing basement. The residence currently encroaches into the required front and east side yard setbacks and would be maintaining its current footprint while vertically extending the existing basement which is considered as work beyond ordinary repair and maintenance as defined in the Zoning Ordinance.

The enclosed front entrance vestibule and existing covered front deck would be maintained in their current form with structural changes that are deemed beyond ordinary repair and maintenance. Improvements to the vestibule's wall and a new roof covering for both structures would be installed. An existing window opening in the nonconforming east side building wall would be slightly enlarged. A new window well within the front yard setback would also be installed for compliance with ingress-egress requirements for the basement.

The Applicant's plans also include an addition on the rear of the existing residence. The proposed addition would consist of an attached garage and expanded areas for the kitchen and dining room on the first floor while providing a new primary bedroom and bathroom on the second floor. There would also be two outdoor decks on the addition.

Excerpts of the proposed site plan, floor plan, and building elevations are provided below and on the following pages as Figures 5 through 9. The complete set of plans is provided in the application materials (**Attachment C**).

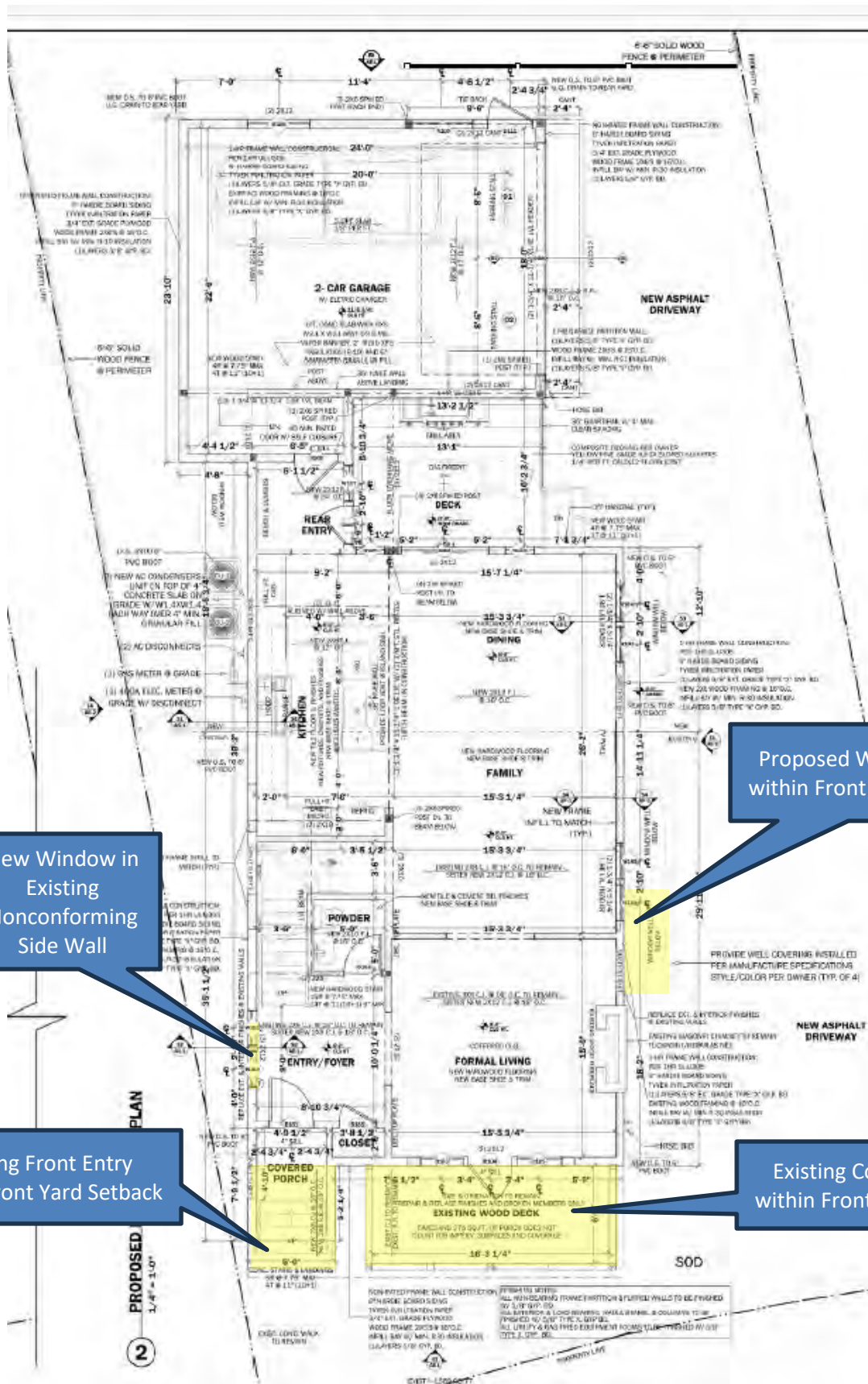
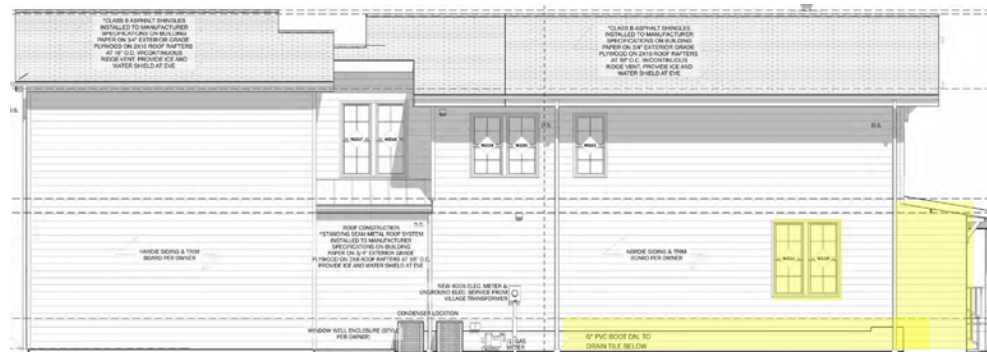
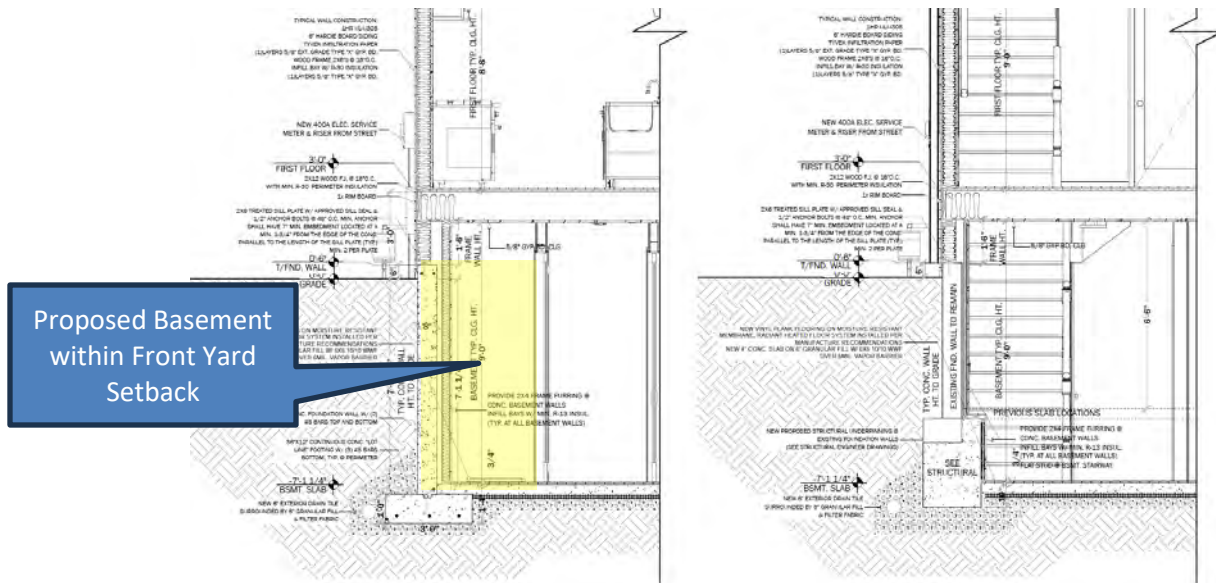


Figure 6 – Proposed First Floor Plan



Given the ZBA often receives questions regarding the stormwater regulations applicable to a specific request being considered by the ZBA, attached is a Stormwater Matrix (**Attachment B**). Based on the proposed plan it appears additional stormwater detention will be required, as the increase in Impermeable Lot Coverage would be approximately 44% in area. However, a final determination will be made by Village Engineering staff upon submission of the necessary permits for the proposed improvements, which are required to comply with the Village stormwater regulations. Figure 10 below represents the Subject Property's proximity to the floodplain; the cyan represents the 100-year floodplain.

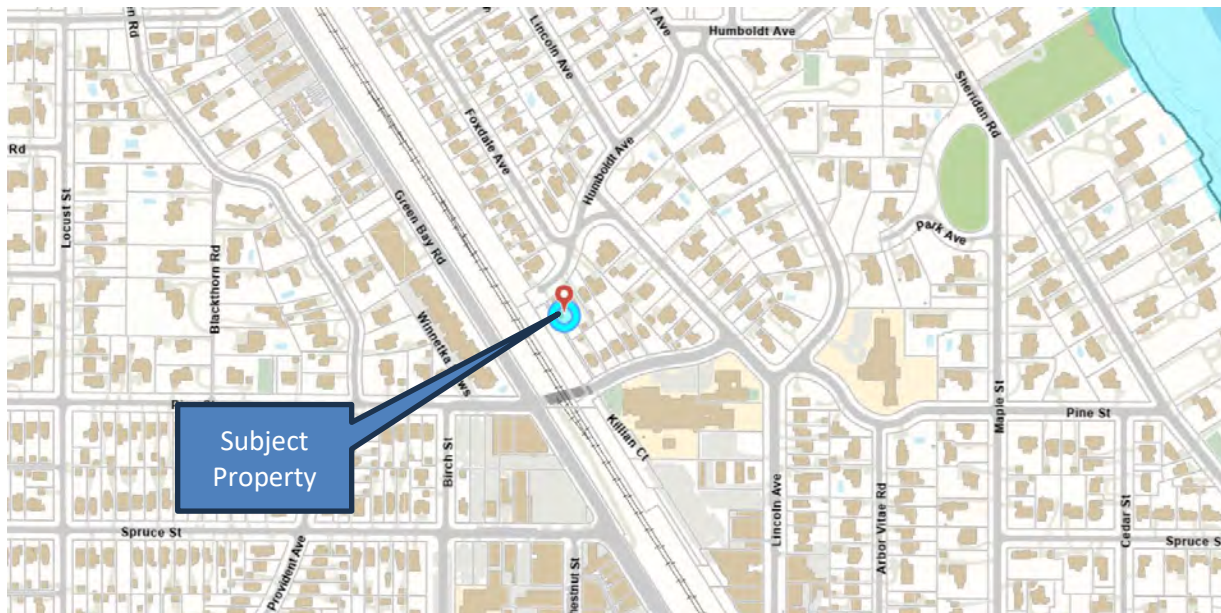


Figure 10 - GIS Floodplain Map

REQUESTED ZONING RELIEF

The attached Zoning Matrix highlights the existing lot and the proposed improvements' compliance with the R-5 zoning district (**Attachment A**). The Applicant requests three variations: (1) front yard setback; (2) structural changes necessary to provide a new window opening; and (3) building line articulation.

Front Yard Setback (Humboldt Avenue). The existing residence is legally nonconforming with respect to the front yard setback as it currently provides a front yard setback of 4.54 feet, encroaching the minimum required setback of 30 feet by 25.46 feet. The proposed improvements include (i) installation of a window well that would provide a front yard setback of 22.5 feet; (ii) deepening of the existing basement that currently provides a front yard setback of 11.45 feet; and (iv) work beyond ordinary repair and maintenance to the existing front entrance vestibule and covered front deck that provides a setback of 4.54 feet, requiring a variation of 25.46 feet (84.87%).

Structural Changes for New Window Opening. Zoning relief is necessary to allow the proposed window opening in the legally nonconforming east side building wall of the existing residence that provides a side yard setback of 1.39 feet, whereas a minimum of 6 feet is required. Existing windows may be replaced in the same location and size; however, enlarged or relocated windows in a nonconforming side building wall require approval of a zoning variation.

Building Line Articulation. The proposed east side building walls would measure 53.69 feet in length without providing the minimum required building line articulation of 18 inches. The Zoning Ordinance requires all exterior building walls on any principal building constructed before April 1999, that face the

smaller side yard in the R-5 or R-4 zoning district be articulated at least 18 inches, if the side walls are at least 40 feet long.

FINDINGS

Section 17.60.040 of the Zoning Ordinance lists eight variation standards that the Board must find a variation application meets. The Applicant has supplied as part of their application materials a narrative addressing how this proposal meets these standards.

After hearing from the Applicant, and the public, the Board may decide to act on one of two options:

1. Continue the public hearing to a specific date to provide the Applicant and/or staff with additional time to address questions and comments from the Board; or
2. Consider a motion recommending approval or denial of the variations. If the ZBA is prepared to make a recommendation to the Village Council regarding the requested relief, a ZBA member may wish to make a motion recommending approval or recommending denial based upon the following:

Move to recommend **approval [denial]** of the following variations granting:

- A. **Front Yard Setback** of 4.54 feet from the north property line along Humboldt Avenue, a variation of 84.87%. [Section 17.30.050 – Front and Corner Yard Setbacks];
- B. **Structural changes necessary to provide a new window opening** in the legally nonconforming east side building wall of the existing residence that provides a side yard setback of 1.39 feet, whereas a minimum of 6 feet is required [Section 17.64.060 – Nonconformities]; and
- C. **Building Line Articulation.** An unarticulated east building wall 53.69 feet in length, whereas articulation of 18 inches is required for any building additions if any of the side buildings walls is at least 40 feet long, a variation of 13.69 feet (34.22%) [Section 17.30.090 – Building Line Articulation].

The Zoning Board of Appeals finds, based on evidence in the record or a public document, that the variations requested are **in harmony [not in harmony]** with the general purpose and intent of the Zoning Ordinance and that each of the following eight standards on which evidence is required pursuant to Section 17.60.050 of this Code **have been met [have not been met]** in connection with this variation application **[subject to the following conditions...]**

The eight standards to consider when granting a variation are as follows:

1. The property in question cannot yield a reasonable return if permitted to be used only under the conditions allowed by regulations in that zone.
2. The plight of the owner is due to unique circumstances. Such circumstances must be associated with the characteristics of the property in question, rather than being related to the occupants.
3. The variation, if granted, will not alter the essential character of the locality.
4. An adequate supply of light and air to the adjacent property will not be impaired.
5. The hazard from fire and other damages to the property will not be increased.
6. The taxable value of the land and buildings throughout the Village will not diminish.

7. The congestion in the public street will not increase.
8. The public health, safety, comfort, morals, and welfare of the inhabitants of the Village will not otherwise be impaired.

ATTACHMENTS

Attachment A: Zoning Matrix

Attachment B: Stormwater Matrix

Attachment C: Application Materials

ATTACHMENT A

ZONING MATRIX

ADDRESS: 826 Humboldt Avenue

CASE NO: 25-13-V2

ZONING: R-5

ITEM	MIN/MAX REQUIREMENT	EXISTING	PROPOSED	DIFFERENCE BETWEEN PROPOSED & EXISTING	ZONING CODE COMPLIANCE (2)
Min. Lot Size	8,400 SF	8,210 SF	N/A	N/A	EXISTING NONCONFORMING
Min. Average Lot Width	60 FT	49.46 FT	N/A	N/A	EXISTING NONCONFORMING
Min. Lot Depth	120 FT	166 FT	N/A	N/A	OK
Max. Roofed Lot Coverage	2,216.7 SF (1)	1,377.44 SF	2,141.83 SF	764.39 SF	OK
Max. Gross Floor Area	3,284 SF (1)	2,037.24 SF	3,276.81 SF	1,239.57 SF	OK
Max. Impermeable Lot Coverage	4,105 SF (1)	2,288 SF	3,293.0 SF	1,005 SF	OK
Max. Front Yard Lot Coverage	450 SF	889.12 SF	886.79 SF	-2.36 FT	EXISTING NONCONFORMING
Min. Front Yard (Humboldt/North)	30 FT	4.54 FT	4.54 FT	0 FT	EXISTING NONCONFORMING
Min.Side Yard (East)	6 FT	1.39 FT	1.39 FT	0 FT	EXISTING NONCONFORMING
Min. Side Yard (West)	8 FT	16.31 FT	14.15 FT	-2.16 FT	OK
Min. Rear Yard (South)	24.9 FT	118.37 FT	75.25 FT	-43.12 FT	OK

NOTES:

(1) Based on lot area of 8,210 square feet

(2) Variation amount is the difference between proposed and requirement.

ATTACHMENT B

Stormwater Volume Requirements for Development Sites

In addition to meeting the following storm water volume detention requirements, development sites must meet all other Village storm water management requirements such as drainage and grading, storm water release rates, storage system design requirements, etc. An exception is for lots along the lakefront that directly discharge into Lake Michigan; those lots are not required to provide stormwater volume detention on-site. They are required to meet all other Village stormwater system design requirements.

	Storm Water Detention Volume Requirements	Applicable Requirement
A. New Home Construction - Previously Developed Lot	The amount of additional required storm water detention volume is based upon the difference between maximum impermeable lot coverage, per Zoning Code, and existing lot coverage, using the run-off coefficient for a 100-year storm event for both.	
B. New Home Construction - Previously <u>Undeveloped</u> Site	The amount of required storm water detention volume is based upon the maximum impermeable lot coverage, using the run-off coefficient for 100-year storm event.	
C. Redevelopment of Site for Different Use (e.g. single family to multi-family, or commercial)	The amount of required storm water detention volume is based upon the maximum impermeable lot coverage, using the run-off coefficient for 100-year storm event.	
D. Improvements to Existing Home and/or Lot, causing an increase in impermeable lot coverage <u>greater or equal to 25%</u>.	The amount of additional required storm water detention volume is based upon the difference between the proposed and existing impermeable lot coverage, using the run-off coefficient for 100 year storm event. (Note: If the increase in impermeable lot coverage is less than 25%, additional storm water detention volume is <u>not</u> required.)	<i>Applies to 826 Humboldt Avenue. Based upon preliminary review of information to date, it appears that the house <u>would be required</u> to provide additional storm water detention volume. However, a final determination will not occur until engineering plans are submitted with a building permit application.</i>
E. Improvements to existing lots, who currently exceed maximum impermeable lot coverage (e.g., School sites, single family and multi-family sites)	The amount of additional required storm water detention volume is based upon: a) The amount of the impermeable lot coverage (ILC) currently in excess of the maximum permitted amount of ILC allowed by zoning that will be removed and replaced, and/or b) The amount of ILC in addition to what currently exists on the lot.	

ATTACHMENT B
Stormwater Volume Requirements for Development Sites

	The amount of required detention volume is then determined using the run-off coefficient for 100-year storm event.	
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Village of Winnetka
ZONING VARIATION APPLICATION

ZONING VARIATION APPLICATION

Page 292 of 472

May 30, 2025

Pavlovcik Architecture Inc.
213 W. Institute Pl. Suite 401
Chicago, IL 60610

Village of Winnetka
Department of Community Development
510 Green Bay Road
First Floor
Winnetka, IL 60093

Dear Zoning Administrator and Members of the Zoning Board of Appeals,

On behalf of our client and the current property owner, ABI Developers 2, Inc., we would like to submit this application for the zoning variations mentioned below for the property located at 826 Humboldt Avenue, Winnetka, IL 60093. Below, we have provided an explanation for each zoning variation requested along with a response to each of the eight conditions specified in Section 17.60.040(C) to demonstrate that the requested variations are justified by practical difficulties and particular hardships.

Requested Zoning Variations

1. Front Yard Setback Reduction

Nature of Variation: To reduce a required front yard setback for any principal building (No more than 25%).

Explanation: We seek a 25% reduction in the required front yard setback to accommodate a new window well location. Due to the existing lot conditions and the angle of the house, the proposed driveway would eliminate any other feasible window well locations. The windows located in the proposed window wells will serve as required light and ventilation for the habitable basement space.

2. Structural Changes to Nonconforming Building Walls

Nature of Variation: To allow a structural change to add, move or enlarge a door or window in a legally nonconforming building wall, subject to all of the following conditions:

- No change in the plane of the wall;
- Door or window is in a side or rear building wall; and
- Door or window faces a side or rear yard of an adjoining property.

Explanation: We seek relief for new proposed door and window locations on existing, non-conforming building walls located on the sides and rear building walls, facing the sides and rear yard of adjoining properties. The plane of the walls will not change. As part of a full gut interior remodel, doors and windows on all faces are being infilled and relocated. The proposed changes are necessary to enhance the functionality of the building while maintaining compliance with the specified conditions.

May 30, 2025

Pavlovcik Architecture Inc.
213 W. Institute Pl. Suite 401
Chicago, IL 60610

3. Replacement of Legally Nonconforming Open Porch

Nature of Variation: To replace a legally nonconforming open porch, deck or patio attached to a pre-FAR principal building, subject to the following conditions:

- The new porch, deck or patio must occupy the same footprint as the original;
- There shall be no increase in gross floor area, roofed lot coverage or impermeable surface area if property currently meets or exceeds applicable limitations

Explanation: We seek relief to replace a 124 sq. ft. existing non-conforming wood deck with a roof covering. The footprint will remain the same, and there will be no increase in gross floor area, roofed lot coverage, or impermeable surface area beyond the applicable limitations. The existing deck requires significant repairs to remain functional. Replacing it with a new structure will be a more cost-effective option to improve structural integrity.

Responses to Standards for Granting of Zoning Variations

In accordance with Section 17.60.050 of the Winnetka Zoning Ordinance, we provide evidence and explanation for each of the eight standards for granting zoning variations below.

1. Reasonable Return

The strict application of the zoning regulations would result in a practical difficulty in achieving a reasonable return on the property. The proposed variations are necessary to accommodate essential functional elements, such as window wells for basement light and ventilation, and structural modifications to enhance the building's usability.

2. Unique Circumstances

The property's unique characteristics, including its position on the lot and existing nonconformities, create practical difficulties in complying with the zoning regulations. These circumstances are inherent to the property and not related to the occupants.

3. Essential Character of the Locality

The proposed variations will not alter the essential character of the locality. The changes are consistent with the architectural style and scale of neighboring properties and will not introduce elements that are out of character with the surrounding area.

4. Light and Air to Adjacent Property

The variations will not impair the adequate supply of light and air to adjacent properties. The proposed modifications are designed to minimize impact on neighboring properties and maintain appropriate setbacks and open spaces.

May 30, 2025

Pavlovcik Architecture Inc.
213 W. Institute Pl. Suite 401
Chicago, IL 60610

5. Hazard from Fire and Other Damages

The variations will not increase the hazard from fire or other damages to the property. The proposed changes comply with all applicable building codes and safety standards to ensure the protection of the property and surrounding area.

6. Taxable Value of Land and Buildings

The variations will not diminish the taxable value of the land and buildings throughout the Village. The improvements are expected to enhance the property's value and contribute positively to the local tax base.

7. Congestion in the Public Street

The variations will not increase congestion in the public street. The proposed modifications do not involve changes that would impact traffic flow or parking availability in the area.

8. Public Health, Safety, Comfort, Morals, and Welfare

The variations will not impair the public health, safety, comfort, morals, or welfare of the inhabitants of the Village. The proposed changes are designed to improve the functionality of the property without negatively affecting the community.

We trust that the information provided demonstrates that the requested zoning variations are justified by practical difficulties and particular hardships and are in harmony with the general purpose and intent of the Zoning Ordinance. We respectfully request the Zoning Administrator or Zoning Board of Appeals to grant the requested variations.

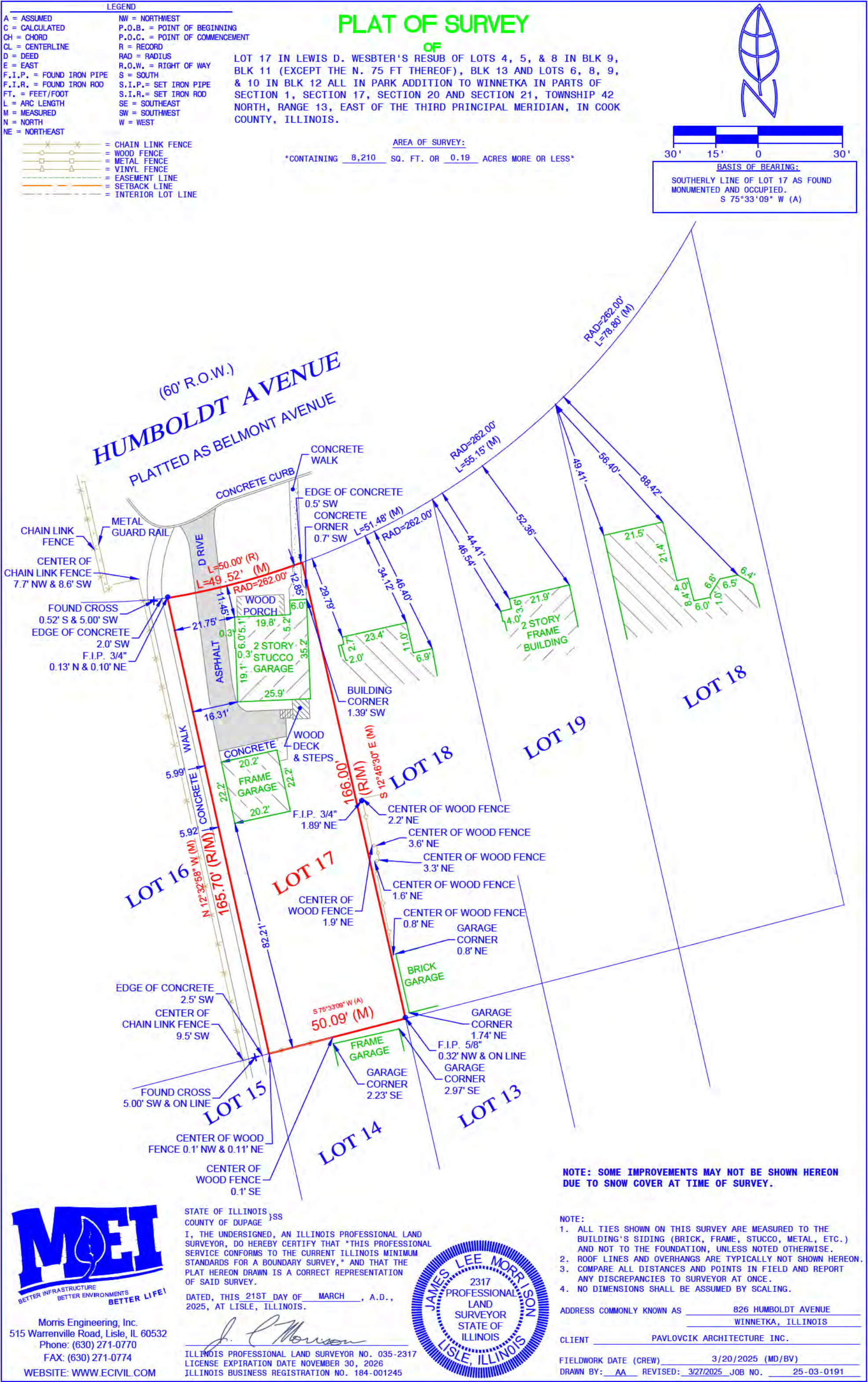
Please do not hesitate to contact me with any additional questions or concerns.

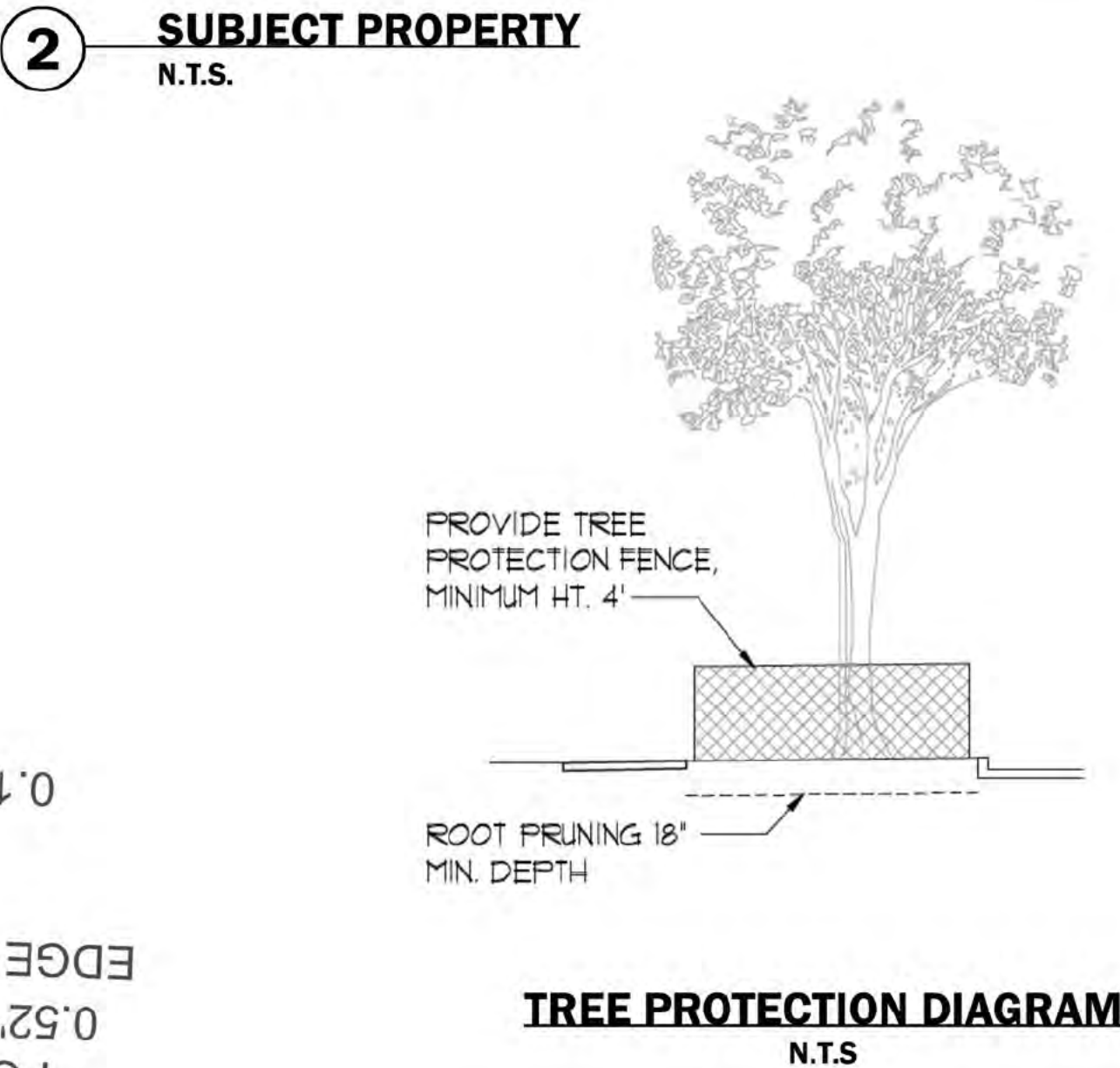
Thank you for your time and consideration.


Samuel J. Pavlovcik

Principal Architect





[illegible]

FLOOR AREA REPLACEMENT DIAGRAM

1,027.42 SQ. FT. TO REMAIN / 560.70 SQ. FT. REMOVED = 45.5%

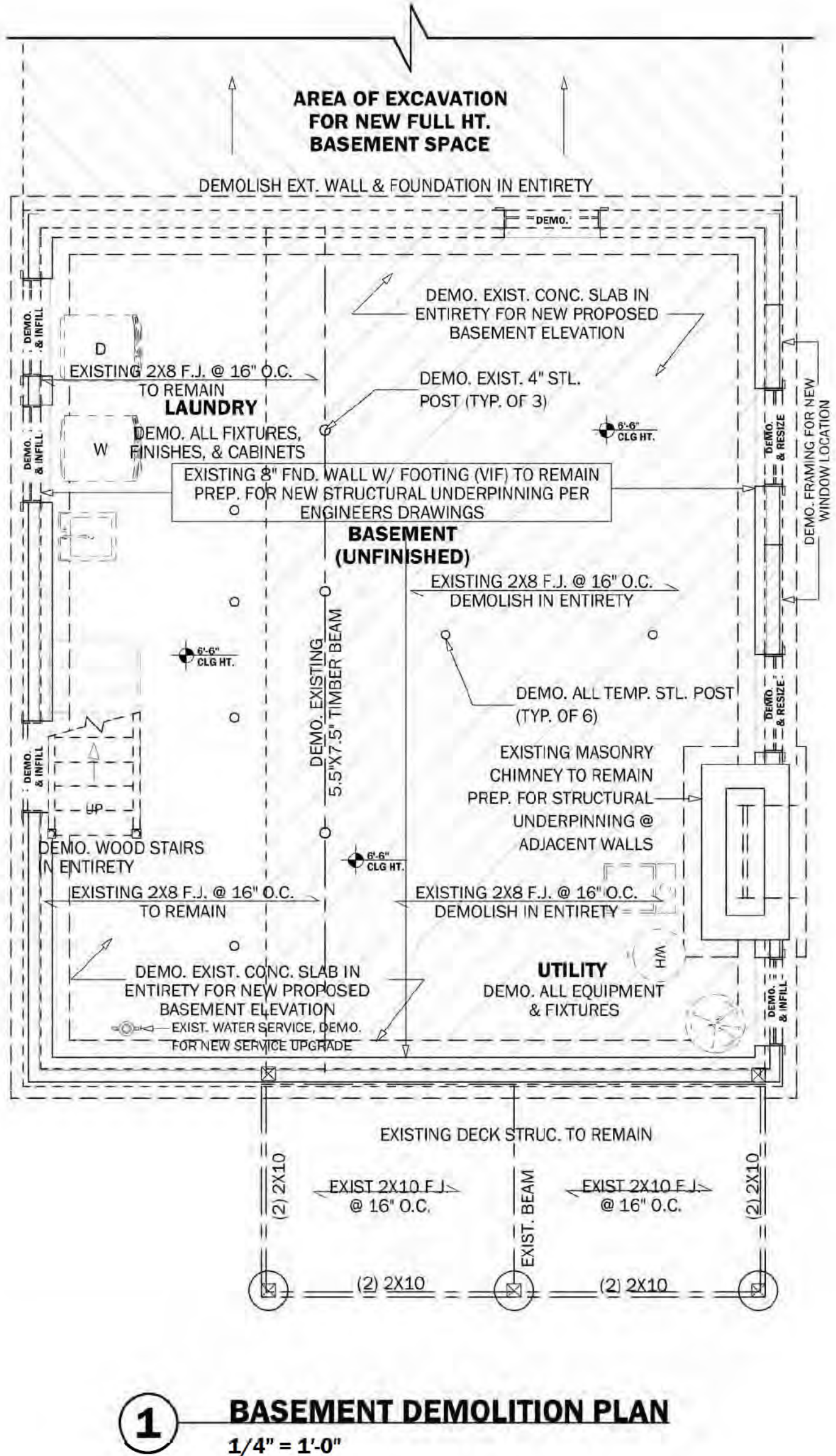
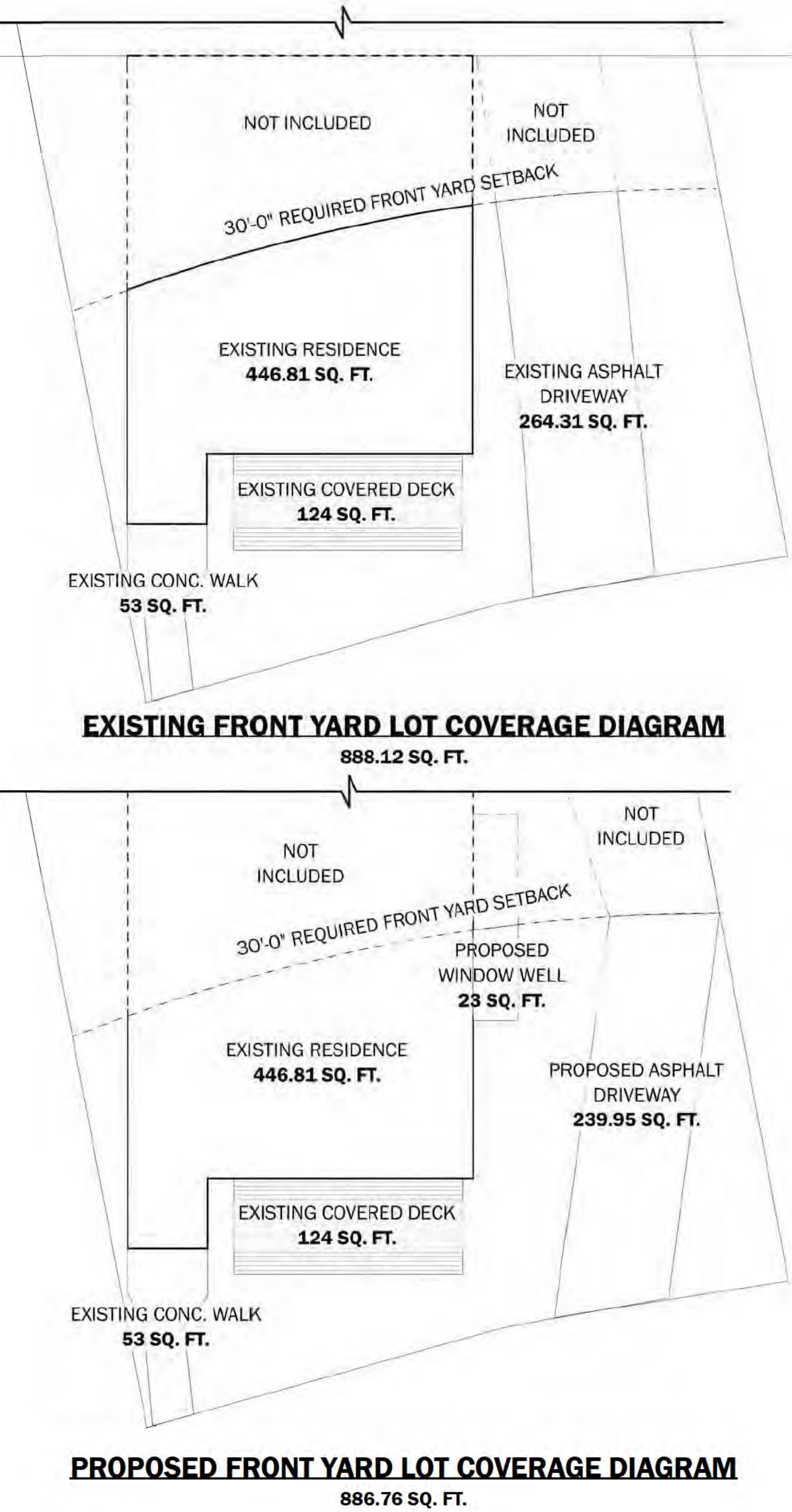
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BASEMENT DOOR SCHEDULE												
TAG	QTY	LOCATION	EX/IN	MANUFACTURER	TYPE	DOOR STYLE	WIDTH	HEIGHT	R/O	DOOR THICKNESS	HANDLING	DOOR FINISH
D001	1	WINE/REC. ROOM	IN	IN	HINGED	GLASS PANEL	60"	96"	62"X99"	1 3/8"	L/R	GLASS STANDARD, COLOR - WHITE, COLOR - CHARCOAL
D002	1	BEDROOM 6/J&L BATH	EX	THERMA-TRU	HINGED	1-PANEL	28"	96"	30"X99"	1 3/4"	L	COLOR - WHITE
D003	1	HALL/POWDER	EX	THERMA-TRU	POCKET	1-PANEL	30"	96"	62"X100 1/2"	1 3/4"	L	COLOR - WHITE
D004	1	J&L BATH/BATH 4	EX	THERMA-TRU	POCKET	1-PANEL	28"	96"	68"X100 1/2"	1 3/4"	L	COLOR - WHITE
D005	1	BEDROOM 5/J&L BATH	EX	THERMA-TRU	HINGED	1-PANEL	28"	96"	30"X99"	1 3/4"	L	COLOR - WHITE
D006	1	BEDROOM 5/CLOSET	IN	JELD-WEN OR EQ.	DOUBLE HINGED	1-PANEL	48"	96"	50"X99"	1 3/8"	L/R	COLOR - WHITE
D007	1	UTILITY/HALL	IN	JELD-WEN OR EQ.	HINGED	1-PANEL	36"	96"	38"X99"	1 3/8"	L/R	COLOR - WHITE
D008	1	UTILITY/HALL	IN	JELD-WEN OR EQ.	DOUBLE HINGED	LOUVERED	48"	96"	50"X99"	1 3/8"	L/R	COLOR - WHITE
D009	1	HALL/REC. ROOM	IN	JELD-WEN OR EQ.	HINGED	1-PANEL	32"	96"	34"X99"	1 3/8"	L	COLOR - WHITE
D010	1	HALL/BEDROOM 6	IN	JELD-WEN OR EQ.	HINGED	1-PANEL	32"	96"	34"X99"	1 3/8"	L	COLOR - WHITE
D011	1	CLOSET/BEDROOM 6	IN	JELD-WEN OR EQ.	DOUBLE HINGED	1-PANEL	48"	96"	50"X99"	1 3/8"	L/R	COLOR - WHITE
D012	1	UTILITY/HALL	IN	JELD-WEN OR EQ.	HINGED	LOUVERED	30"	96"	32"X99"	1 3/8"	R	COLOR - WHITE

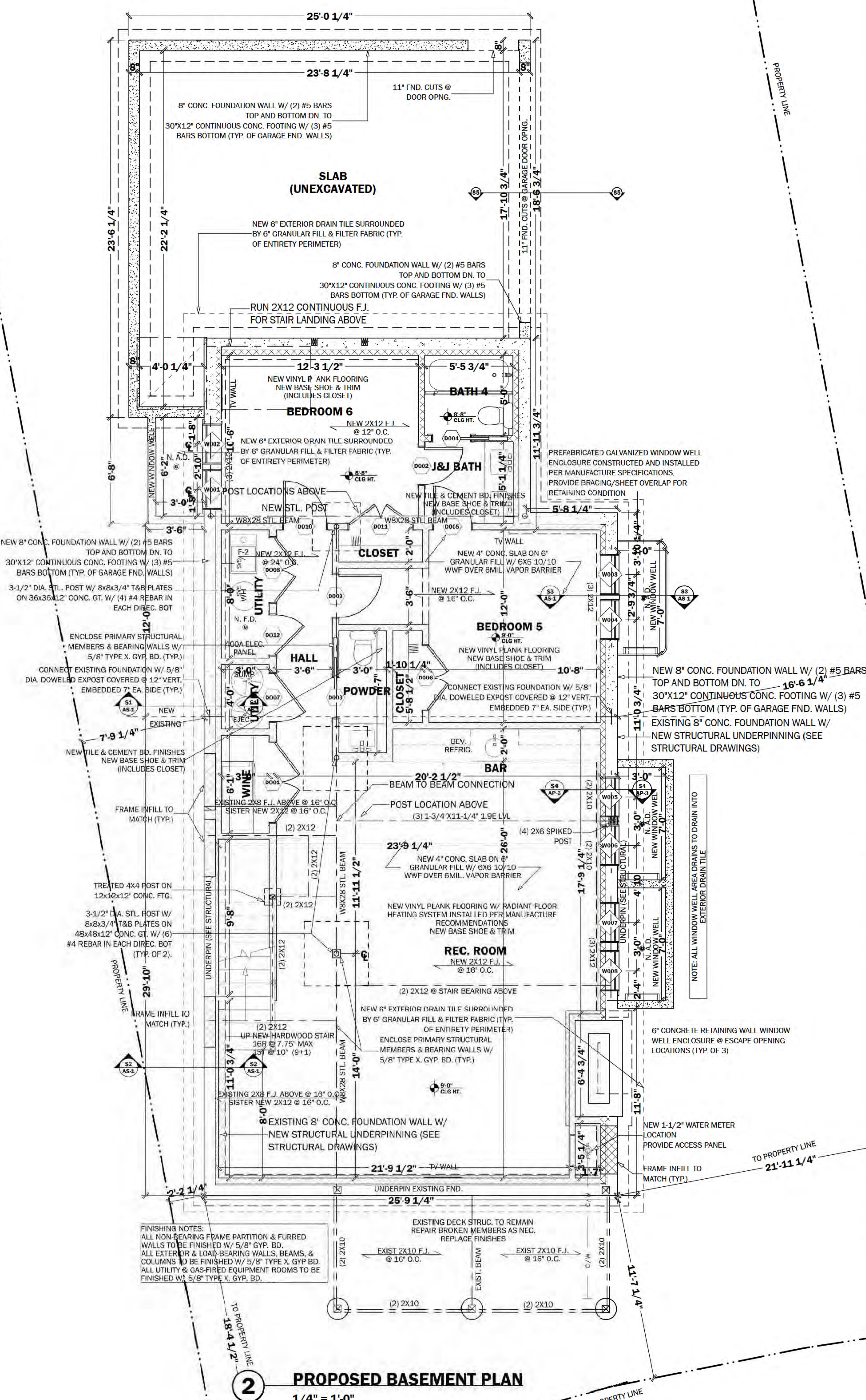
BASEMENT WINDOW SCHEDULE												
TAG	QTY	LOCATION	MANUFACTURER	SERIES	TYPE	DOOR STYLE	WIDTH	HEIGHT	R/O	EGRESS	TEMPERED	U-FACTOR
W001	1	BEDROOM 6/SLAB			DOUBLE HUNG	DOUBLE HUNG	30"	60"	31"X61"	YES	YES	0.3
W002	1	BEDROOM 6/SLAB			DOUBLE HUNG	DOUBLE HUNG	30"	60"	31"X61"	YES	YES	0.3
W003	1	BEDROOM 5/SLAB			DOUBLE HUNG	DOUBLE HUNG	30"	60"	31"X61"	YES	YES	0.3
W004	1	BEDROOM 5/SLAB			DOUBLE HUNG	DOUBLE HUNG	30"	60"	31"X61"	YES	YES	0.3
W005	1	REC. ROOM/SLAB			DOUBLE HUNG	DOUBLE HUNG	30"	60"	31"X61"	YES	YES	0.3
W006	1	REC. ROOM/SLAB			DOUBLE HUNG	DOUBLE HUNG	30"	60"	31"X61"	YES	YES	0.3
W007	1	REC. ROOM/SLAB			DOUBLE HUNG	DOUBLE HUNG	30"	60"	31"X61"	YES	YES	0.3
W008	1	REC. ROOM/SLAB			DOUBLE HUNG	DOUBLE HUNG	30"	60"	31"X61"	YES	YES	0.3

FIRST FLOOR DOOR SCHEDULE												
TAG	QTY	LOCATION	EX/IN	MANUFACTURER	TYPE	DOOR STYLE	WIDTH	HEIGHT	R/O	DOOR THICKNESS	HANDLING	DOOR FINISH
D101	1	ENTRY/FOYER/COVERED PORCH	IN	JELD-WEN OR EQ.	HINGED	2-PANEL	36"	96"	38"X99"	1 3/8"	L	GLASS STANDARD, COLOR - WHITE, COLOR - CHARCOAL
D102	1	ENTRY/FOYER/CLOSET	IN	JELD-WEN OR EQ.	HINGED	1-PANEL	30"	96"	32"X99"	1 3/8"	R	COLOR - WHITE
D103	1	FORMAL LIVING/EXISTING WOOD DECK	EX	THERMA-TRU	FIXED	GLASS PANEL	36"	80"	38"X83"	1 3/4"	R	GLASS STANDARD, COLOR - WHITE, COLOR - CHARCOAL
D104	1	FORMAL LIVING/EXISTING WOOD DECK	EX	THERMA-TRU	HINGED	GLASS PANEL	36"	80"	38"X83"	1 3/4"	R	GLASS STANDARD, COLOR - WHITE, COLOR - CHARCOAL
D105	1	FORMAL LIVING/EXISTING WOOD DECK	EX	THERMA-TRU	FIXED	GLASS PANEL	36"	80"	38"X83"	1 3/4"	R	GLASS STANDARD, COLOR - WHITE, COLOR - CHARCOAL
D106	1	POWDER/ENTRY/FOYER	IN	JELD-WEN OR EQ.	HINGED	1-PANEL	30"	96"	32"X99"	1 3/8"	R	COLOR - WHITE
D107	1	DINING/DECK	IN		SLIDER	SLIDER-GLASS	72"	96"	74"X96 1/2"	1 3/8"	L	GLASS STANDARD, COLOR - WHITE, COLOR - CHARCOAL
D108	1	REAR ENTRY/DECK	IN	JELD-WEN OR EQ.	HINGED	GLASS PANEL	30"	96"	32"X99"	1 3/8"	L	GLASS STANDARD, COLOR - WHITE, COLOR - CHARCOAL
D109	1	REAR ENTRY/2-CAR GARAGE	EX	THERMA-TRU	HINGED	SOLID CORE	36"	96"	38"X99"	1 3/4"	L	COLOR - WHITE
D110	1	2-CAR GARAGE	EX		GARAGE	GARAGE DOOR	192"	96"	194"X99"	1 3/4"	R	GLASS STANDARD, COLOR - WHITE, COLOR - CHARCOAL
D111	1	2-CAR GARAGE	IN	JELD-WEN OR EQ.	HINGED	GLASS PANEL	36"	96"	38"X99"	1 3/8"	R	GLASS STANDARD, COLOR - WHITE, COLOR - CHARCOAL

FIRST FLOOR WINDOW SCHEDULE												
TAG	QTY	LOCATION	MANUFACTURER	SERIES	TYPE	DOOR STYLE	WIDTH	HEIGHT	R/O	EGRESS	TEMPERED	U-FACTOR
W101	1	FAMILY			DOUBLE HUNG	DOUBLE HUNG	30"	72"	31"X73"	YES	YES	0.3
W102	1	FAMILY			DOUBLE HUNG	DOUBLE HUNG	30"	72"	31"X73"	YES	YES	0.3
W103	1	DINING			DOUBLE HUNG	DOUBLE HUNG	30"	72"	31"X73"	YES	YES	0.3
W104	1	DINING			DOUBLE HUNG	DOUBLE HUNG	30"	72"	31"X73"	YES	YES	0.3
W105	1	DINING/DECK			FIXED GLASS	FIXED GLASS	24"	96"	25"X97"	YES	YES	0.3
W106	1	KITCHEN/DECK			FIXED GLASS	FIXED GLASS	24"	96"	25"X97"	YES	YES	0.3
W107	1	REAR ENTRY/DECK			FIXED GLASS	FIXED GLASS	30"	96"	31"X97"	YES	YES	0.3
W108	1	2-CAR GARAGE			DOUBLE CASEMENT-LH/RH	DOUBLE CASEMENT	52"	60"	53"X61"	YES	YES	0.3
W109	1	2-CAR GARAGE			DOUBLE CASEMENT-LH/RH	DOUBLE CASEMENT	52"	60"	53"X61"	YES	YES	0.3
W110	1	ENTRY/FOYER			DOUBLE HUNG	DOUBLE HUNG	30"	72"	31"X73"	YES	YES	0.3
W111	1	ENTRY/FOYER			DOUBLE HUNG	DOUBLE HUNG	30"	72"	31"X73"	YES	YES	0.3



1 BASEMENT DEMOLITION PLAN
1/4" = 1'-0"



2 PROPOSED BASEMENT PLAN
1/4" = 1'-0"

PAVLOVCIK ARCHITECTURE INC.
T. 312-900-5757 WWW.PAV-ARCH.COM
INFO@PAV-ARCH.COM
213 W. INSTITUTE PL. SUITE 401
CHICAGO, IL 60610
DESIGN FIRM REGISTRATION # 184.007931

PROJECT DESCRIPTION
INT. GUT REHAB OF EXIST. SFR & NEW 2-STORY
REAR ADDITION W/ ATTACHED 2-CAR GARAGE

PROJECT OWNER
312-556-1386

PROJECT ADDRESS
826 HUMBOLDT AVE.
WINNETKA, IL 60093

SCALES
1"=1'-0"
3/4"=1'-0"
1/2"=1'-0"
3/8"=1'-0"
1/4"=1'-0"
1"=10'-0"

CERTIFICATION STATEMENT
I HEREBY CERTIFY THAT THESE PLANS WERE PREPARED UNDER MY DIRECT SUPERVISION AND TO THE BEST OF MY PROFESSIONAL KNOWLEDGE THEY CONFORM TO THE CODES AND ORDINANCES OF THE LOCAL JURISDICTION.
I CERTIFY THAT I AM A REGISTERED ENERGY PROFESSIONAL (REP). I ALSO CERTIFY THAT TO THE BEST OF MY PROFESSIONAL KNOWLEDGE AND BELIEF THAT THESE PLANS FULLY COMPLY WITH THE REQUIREMENTS OF THE STATE OF ILLINOIS ENERGY CONSERVATION CODE AS REQUIRED BY STATE LEGISLATION.

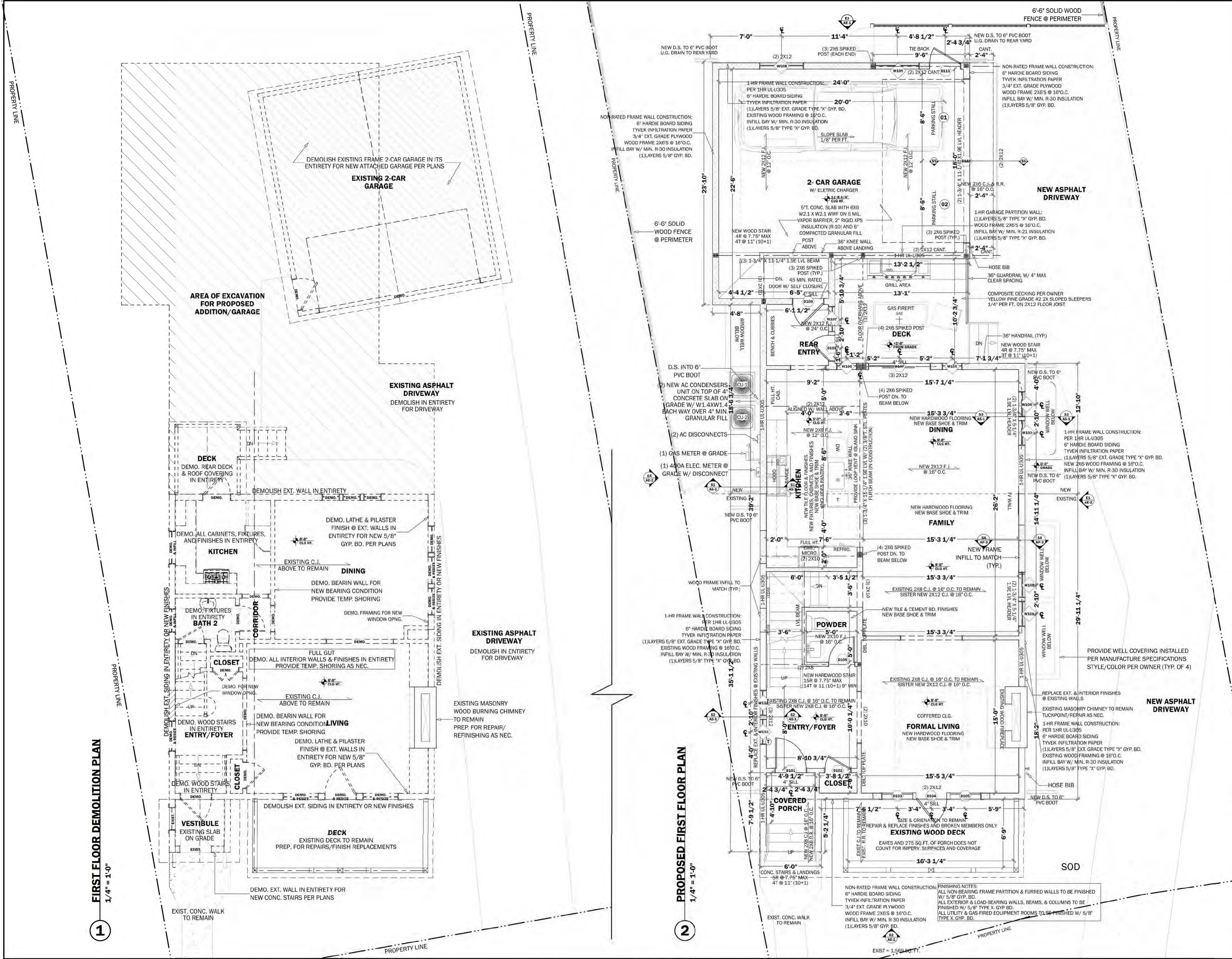
PLAN APPROVAL
HOMEOWNER: [Signature]
DATE: [Blank]
PROJECT ARCHITECT: [Signature]
DATE: [Blank]
DRAWN BY: KEVIN KOURY
REVIEWED BY: SAMUEL PAVLOVCIK
PRINCIPAL ARCHITECT: (630) 802-0897

PERMIT SET
DESCRIPTION: [Blank]
DRAWING ISSUE DATES: [Blank]
DATE: [Blank]
DESIGN SET: 04.01.2025
DESIGN ACCEPTANCE: 04.04.2025
PERMIT SUBMITTAL: 06.18.2025
PERMIT REVISIONS: [Blank]
PERMIT APPROVAL: [Blank]
FIELD REVISIONS: [Blank]

NOTES
[Blank]

SHEET LEGEND
TAG # TITLE
G-1 1 SITE PLAN & ZONING
G-2 2 GENERAL NOTES & LEGENDS
AP-1 3 BASEMENT ARCH. PLANS & DIAGRAMS
AP-2 4 1ST FLOOR ARCH. PLANS
AP-3 5 2ND FLOOR ARCH. PLANS
AE-1 6 ROOF PLAN & EXTERIOR ELEVATIONS
AE-2 7 EXTERIOR ELEVATIONS
AS-1 8 BUILDING SECTIONS
E-1 9 BASEMENT ELECTRICAL PLAN
E-2 10 1ST & 2ND FL. ELECTRICAL PLAN
M-1 11 BSMT. & 1ST FLOOR MECH. PLAN
M-2 12 2ND FLOOR MECHANICAL PLAN
P-1 13 PLUMBING DIAGRAMS

PRINT DATE: 6/19/2025 09:53:01
TAG: AP-1
SHEET: 3 OF 13
SHEET TITLE: BASEMENT ARCH. PLANS & DIAGRAMS



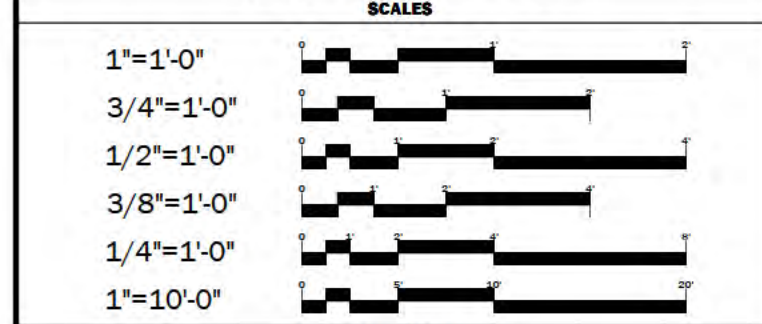
PAVLOVCIK ARCHITECTURE INC.
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DESIGN FIRM REGISTRATION # 184.007931

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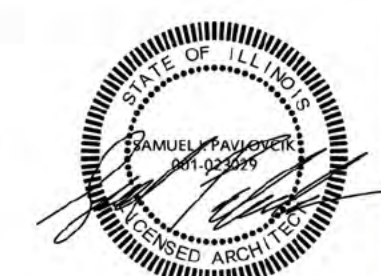
PROJECT OWNER 331.556.1386

ABI REAL ESTATE INVESTMENTS LLC

PROJECT ADDRESS
826 HUMBLDVT AVE.
WINNETKA, IL 60093



SAMUEL PAVLOVCIK, NCARB
LICENSED ARCHITECT
ILLINOIS LICENSE NUMBER: 001-023029
LICENSE EXPIRES: 11/30/26
PAVLOVCIK ARCHITECTURE INC.
INFO@PAV-ARCH.COM
213 W. INSTITUTE PL. SUITE 401
CHICAGO, IL 60610
T. 312-900-5757



PLAN APPROVAL

HOMEOWNER _____ DATE _____
I, the undersigned, Home Owner, have examined the Pavlovcik Architecture documents and Pavlovcik Architecture construction details. I, the undersigned, Home Owner, understand and agree to the terms, conditions, and selections contained within the Pavlovcik Architecture documents and approve the construction as noted.

DRAWN BY: KEVIN KOURY _____ DATE _____
PROJECT ARCHITECT: (812) 212-1015 _____ DATE _____
REVIEWED BY: SAMUEL PAVLOVCIK _____ DATE _____
PRINCIPAL ARCHITECT: (830) 802-0897 _____ DATE _____

PERMIT SET

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PERMIT REVISIONS		
PERMIT APPROVAL		
FIELD REVISIONS		

NOTES

SHEET LEGEND		
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G-1	1	SITE PLAN & ZONING
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AP-1	3	BASEMENT ARCH. PLANS & DIAGRAMS
AP-2	4	1ST FLOOR ARCH. PLANS
AP-3	5	2ND FLOOR ARCH. PLANS
AE-1	6	ROOF PLAN & EXTERIOR ELEVATIONS
AE-2	7	EXTERIOR ELEVATIONS
AS-1	8	BUILDING SECTIONS
E-1	9	BASEMENT ELECTRICAL PLAN
E-2	10	1ST & 2ND FL. ELECTRICAL PLAN
M-1	11	BSMT. & 1ST FLOOR MECH. PLAN
M-2	12	2ND FLOOR MECHANICAL PLAN
P-1	13	PLUMBING DIAGRAMS

PRINT DATE: 6/19/2025 09:53:48

TAG: **AP-2** 4 13

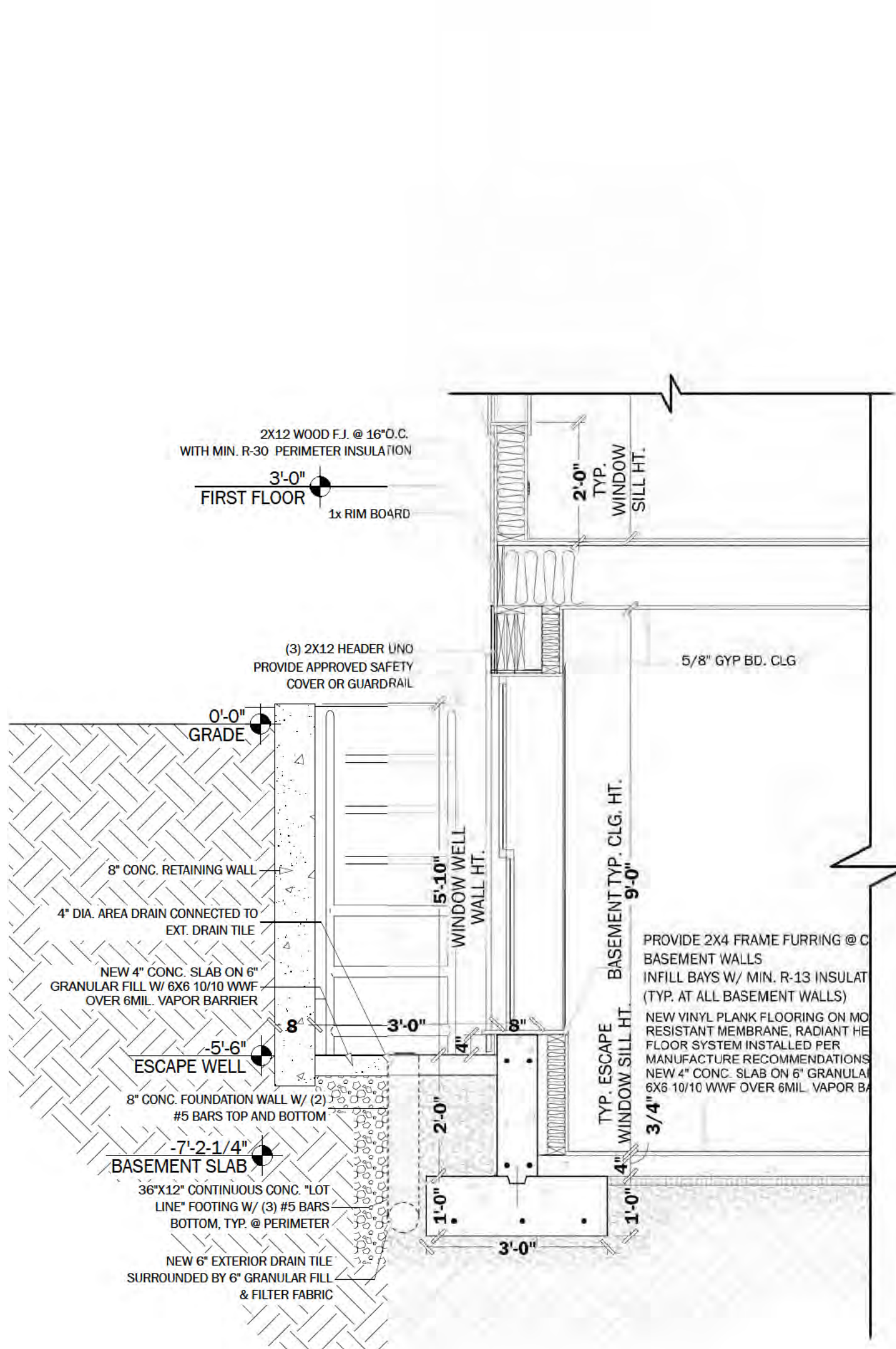
SHEET TITLE: **1ST FLOOR ARCH. PLANS**

PROPOSED FIRST FLOOR PLAN
1/4" = 1'-0"

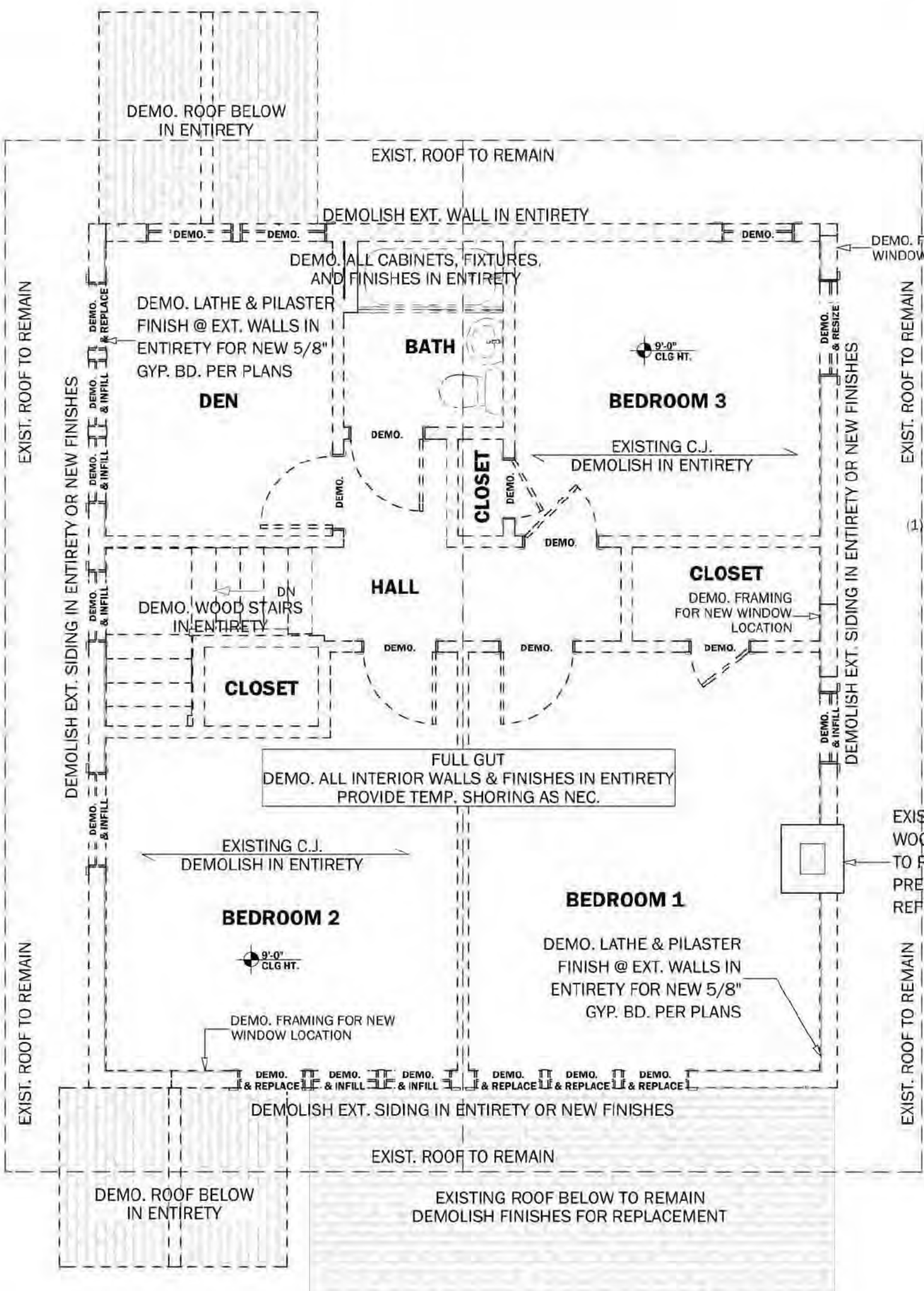
FIRST FLOOR DEMOLITION PLAN
1/4" = 1'-0"

SECOND FLOOR DOOR SCHEDULE													
TAG	QTY	LOCATION	EX/IN	MANUFACTURER	TYPE	DOOR STYLE	WIDTH	HEIGHT	R/O	DOOR THICKNESS	HANDLING	DOOR FINISH	JAMB SIZE
D201	1	PRIMARY BATH/HALL	EX	TERMA-TRU	HINGED	1-PANEL	30"	96"	32"X99"	1 3/4"	L	COLOR: WHITE	3/4"X4 3/4"
D202	1	BEDROOM 2 CLOSET	IN	JELD-WEN OR EQ.	DOUBLE HINGED	1-PANEL	48"	96"	50"X99"	1 3/8"	L/R	COLOR: WHITE	3/4"X4 3/4"
D203	1	BEDROOM 3 CLOSET	IN	JELD-WEN OR EQ.	HINGED	1-PANEL	30"	96"	32"X99"	1 3/8"	R	COLOR: WHITE	3/4"X4 3/4"
D204	1	HALL/CORRIDOR	IN	JELD-WEN OR EQ.	HINGED	1-PANEL	30"	96"	32"X99"	1 3/8"	L	COLOR: WHITE	3/4"X4 3/4"
D205	1	CLOSET/1/2 BEDROOM 4	IN	JELD-WEN OR EQ.	DOUBLE HINGED	1-PANEL	48"	96"	50"X99"	1 3/8"	L/R	COLOR: WHITE	3/4"X4 3/4"
D206	1	WALK-IN CLOSET/PRIMARY BEDROOM	IN	JELD-WEN OR EQ.	HINGED	1-PANEL	30"	96"	32"X99"	1 3/8"	R	COLOR: WHITE	3/4"X4 3/4"
D207	1	WALK-IN CLOSET/PRIMARY BEDROOM	IN	JELD-WEN OR EQ.	HINGED	1-PANEL	30"	96"	32"X99"	1 3/8"	L	COLOR: WHITE	3/4"X4 3/4"
D208	1	PRIMARY BATH/CLOSET	IN	JELD-WEN OR EQ.	POCKET	1-PANEL	30"	96"	62"X100 1/2"	1 3/8"	L/R	COLOR: WHITE	3/4"X4 3/4"
D210	1	BEDROOM 2 CORRIDOR	IN	JELD-WEN OR EQ.	HINGED	1-PANEL	30"	96"	32"X99"	1 3/8"	R	COLOR: WHITE	3/4"X4 3/4"
D211	1	BEDROOM 2 BATH 2	IN	JELD-WEN OR EQ.	HINGED	1-PANEL	30"	96"	32"X99"	1 3/8"	L	COLOR: WHITE	3/4"X4 3/4"
D212	1	LINEN CORRIDOR	IN	JELD-WEN OR EQ.	DOUBLE HINGED	1-PANEL	48"	96"	50"X99"	1 3/8"	L/R	COLOR: WHITE	3/4"X4 3/4"
D213	1	CORRIDOR/BEDROOM 4	IN	JELD-WEN OR EQ.	HINGED	1-PANEL	30"	96"	32"X99"	1 3/8"	R	COLOR: WHITE	3/4"X4 3/4"
D214	1	CORRIDOR/BEDROOM 4	IN	JELD-WEN OR EQ.	HINGED	1-PANEL	30"	96"	32"X99"	1 3/8"	L	COLOR: WHITE	3/4"X4 3/4"
D215	1	CORRIDOR/LAUNDRY	IN	JELD-WEN OR EQ.	HINGED	1-PANEL	34"	96"	36"X99"	1 3/8"	R	COLOR: WHITE	3/4"X4 3/4"
D216	1	J&B BATH CORRIDOR	IN	JELD-WEN OR EQ.	HINGED	1-PANEL	30"	96"	32"X99"	1 3/8"	L/R	COLOR: WHITE	3/4"X4 3/4"
D217	1	J&B BATH CORRIDOR	IN	JELD-WEN OR EQ.	HINGED	1-PANEL	34"	96"	36"X99"	1 3/8"	R	COLOR: WHITE	3/4"X4 3/4"
D218	1	J&B BATH/BATH 3	IN	JELD-WEN OR EQ.	HINGED	1-PANEL	28"	96"	30"X99"	1 3/8"	R	COLOR: WHITE	3/4"X4 3/4"
D219	1	BEDROOM 3 CLOSET	IN	JELD-WEN OR EQ.	HINGED	1-PANEL	30"	96"	32"X99"	1 3/8"	L	COLOR: WHITE	3/4"X4 3/4"

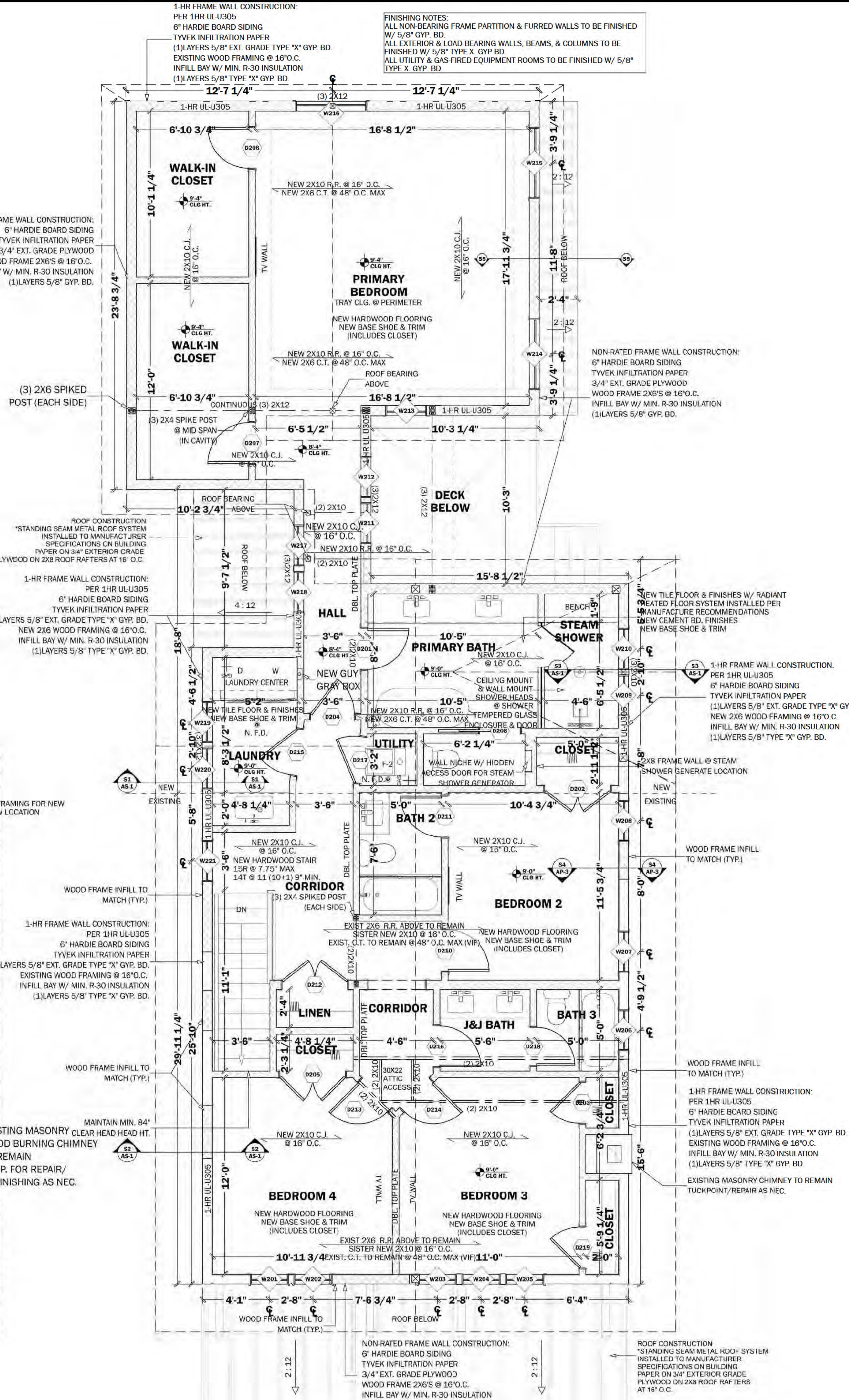
SECOND FLOOR WINDOW SCHEDULE													
TAG	QTY	LOCATION	MANUFACTURER	SERIES	TYPE	WIDTH	HEIGHT	R/O	EGRESS	TEMPERED	U-FACTOR	JAMB SIZE	CASING SIZE
W201	1	BEDROOM 4		DOUBLE HUNG	DOUBLE HUNG	28"	48"	29"X49"	YES		0.3	3/4"X7 1/4"	5/8"X2 1/4"
W202	1	BEDROOM 4		DOUBLE HUNG	DOUBLE HUNG	28"	48"	29"X49"	YES		0.3	3/4"X7 1/4"	5/8"X2 1/4"
W203	1	BEDROOM 3		DOUBLE HUNG	DOUBLE HUNG	28"	48"	29"X49"	YES		0.3	3/4"X7 1/4"	5/8"X2 1/4"
W204	1	BEDROOM 3		DOUBLE HUNG	DOUBLE HUNG	28"	48"	29"X49"	YES		0.3	3/4"X7 1/4"	5/8"X2 1/4"
W205	1	BEDROOM 3		DOUBLE HUNG	DOUBLE HUNG	28"	48"	29"X49"	YES		0.3	3/4"X7 1/4"	5/8"X2 1/4"
W206	1	BATH 3		DOUBLE HUNG	DOUBLE HUNG	30"	48"	31"X49"	YES	YES	0.3	3/4"X7 1/4"	5/8"X2 1/4"
W207	1	BEDROOM 2		DOUBLE HUNG	DOUBLE HUNG	30"	60"	31"X61"	YES		0.3	3/4"X7 1/4"	5/8"X2 1/4"
W208	1	BEDROOM 2		DOUBLE HUNG	DOUBLE HUNG	30"	60"	31"X61"	YES		0.3	3/4"X7 1/4"	5/8"X2 1/4"
W209	1	STEAM SHOWER		DOUBLE HUNG	DOUBLE HUNG	30"	72"	31"X73"	YES	YES	0.3	3/4"X7 1/4"	5/8"X2 1/4"
W210	1	STEAM SHOWER		DOUBLE HUNG	DOUBLE HUNG	30"	72"	31"X73"	YES	YES	0.3	3/4"X7 1/4"	5/8"X2 1/4"
W211	1	HALL/DECK BELOW		DOUBLE HUNG	DOUBLE HUNG	30"	72"	31"X73"	YES		0.3	3/4"X7 1/4"	5/8"X2 1/4"
W212	1	PRIMARY BEDROOM/DECK BELOW		DOUBLE HUNG	DOUBLE HUNG	30"	72"	31"X73"	YES		0.3	3/4"X7 1/4"	5/8"X2 1/4"
W213	1	PRIMARY BEDROOM/DECK BELOW		DOUBLE HUNG	DOUBLE HUNG	30"	72"	31"X73"	YES		0.3	3/4"X7 1/4"	5/8"X2 1/4"
W214	1	PRIMARY BEDROOM		DOUBLE CASEMENT-LH/L/RHR	DOUBLE CASEMENT	52"	60"	53"X61"	YES		0.3	3/4"X7 1/4"	5/8"X2 1/4"
W215	1	PRIMARY BEDROOM		DOUBLE CASEMENT-LH/L/RHR	DOUBLE CASEMENT	52"	60"	53"X61"	YES		0.3	3/4"X7 1/4"	5/8"X2 1/4"
W216	1	PRIMARY BEDROOM		DOUBLE CASEMENT-LH/L/RHR	DOUBLE CASEMENT	52"	72"	53"X73"	YES		0.3	3/4"X7 1/4"	5/8"X2 1/4"
W217	1	HALL		DOUBLE HUNG	DOUBLE HUNG	30"	72"	31"X73"	YES		0.3	3/4"X7 1/4"	5/8"X2 1/4"
W218	1	HALL		DOUBLE HUNG	DOUBLE HUNG	30"	72"	31"X73"	YES		0.3	3/4"X7 1/4"	5/8"X2 1/4"
W219	1	LAUNDRY		DOUBLE HUNG	DOUBLE HUNG	30"	60"	31"X61"	YES		0.3	3/4"X7 1/4"	5/8"X2 1/4"
W220	1	LAUNDRY		DOUBLE HUNG	DOUBLE HUNG	30"	60"	31"X61"	YES		0.3	3/4"X7 1/4"	5/8"X2 1/4"
W221	1	CORRIDOR		DOUBLE HUNG	DOUBLE HUNG	30"	60"	31"X61"	YES		0.3	3/4"X7 1/4"	5/8"X2 1/4"



S4 **ESCAPE WELL SECTION**
1/4" = 1'-0"



1 **SECOND FLOOR DEMOLITION PLAN**
1/4" = 1'-0"



2 **PROPOSED SECOND FLOOR PLAN**
1/4" = 1'-0"

PAVLOVCIK ARCHITECTURE INC.

T. 312-900-5757

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DESIGN FIRM REGISTRATION # 184.007931

PROJECT DESCRIPTION

INT. GUT REHAB OF EXIST. SFR & NEW 2-STORY REAR ADDITION W/ ATTACHED 2-CAR GARAGE

PROJECT OWNER

331.556.1386

ABI REAL ESTATE INVESTMENTS LLC

PROJECT ADDRESS

826 HUMBOLDT AVE.

WINNETKA, IL 60093

SCALES

1"=1'-0"

3/4"=1'-0"

1/2"=1'-0"

3/8"=1'-0"

1/4"=1'-0"

1"=10'-0"

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SAMUEL PAVLOVCIK, NCARB

LICENSED ARCHITECT

ILLINOIS LICENSE NUMBER: 001-023029

LICENSE EXPIRES: 11/30/26

INFO@PAV-ARCH.COM

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CHICAGO, IL 60610

T. 312-900-5757

PLAN APPROVAL

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DRAWN BY: KEVIN KOURY
PROJECT ARCHITECT (812) 212-1015
REVIEWED BY: SAMUEL PAVLOVCIK
PRINCIPAL ARCHITECT (830) 802-0897

PERMIT SET

DESCRIPTION	DRAWING ISSUE DATES	DATE
DESIGN SET		04.01.2025
DESIGN ACCEPTANCE		04.04.2025
PERMIT SUBMITTAL		06.18.2025
PERMIT REVISIONS		
PERMIT APPROVAL		
FIELD REVISIONS		

NOTES

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M-1	11	BSMT. & 1ST FLOOR MECH. PLAN
M-2	12	2ND FLOOR MECHANICAL PLAN
P-1	13	PLUMBING DIAGRAMS

PRINT DATE:

6/19/2025

9:54:16

TAG

AP-3

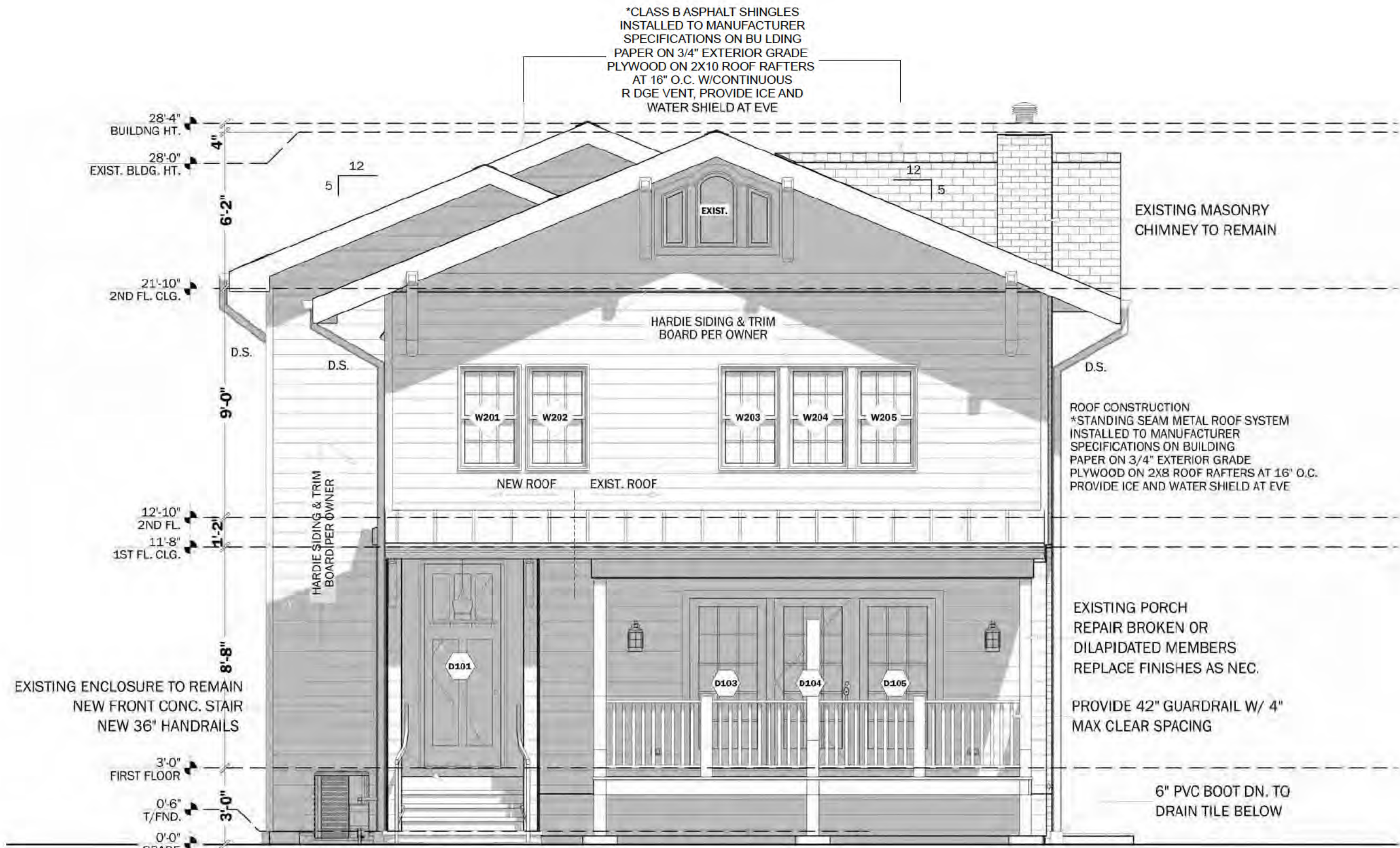
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13

SHEET

OF

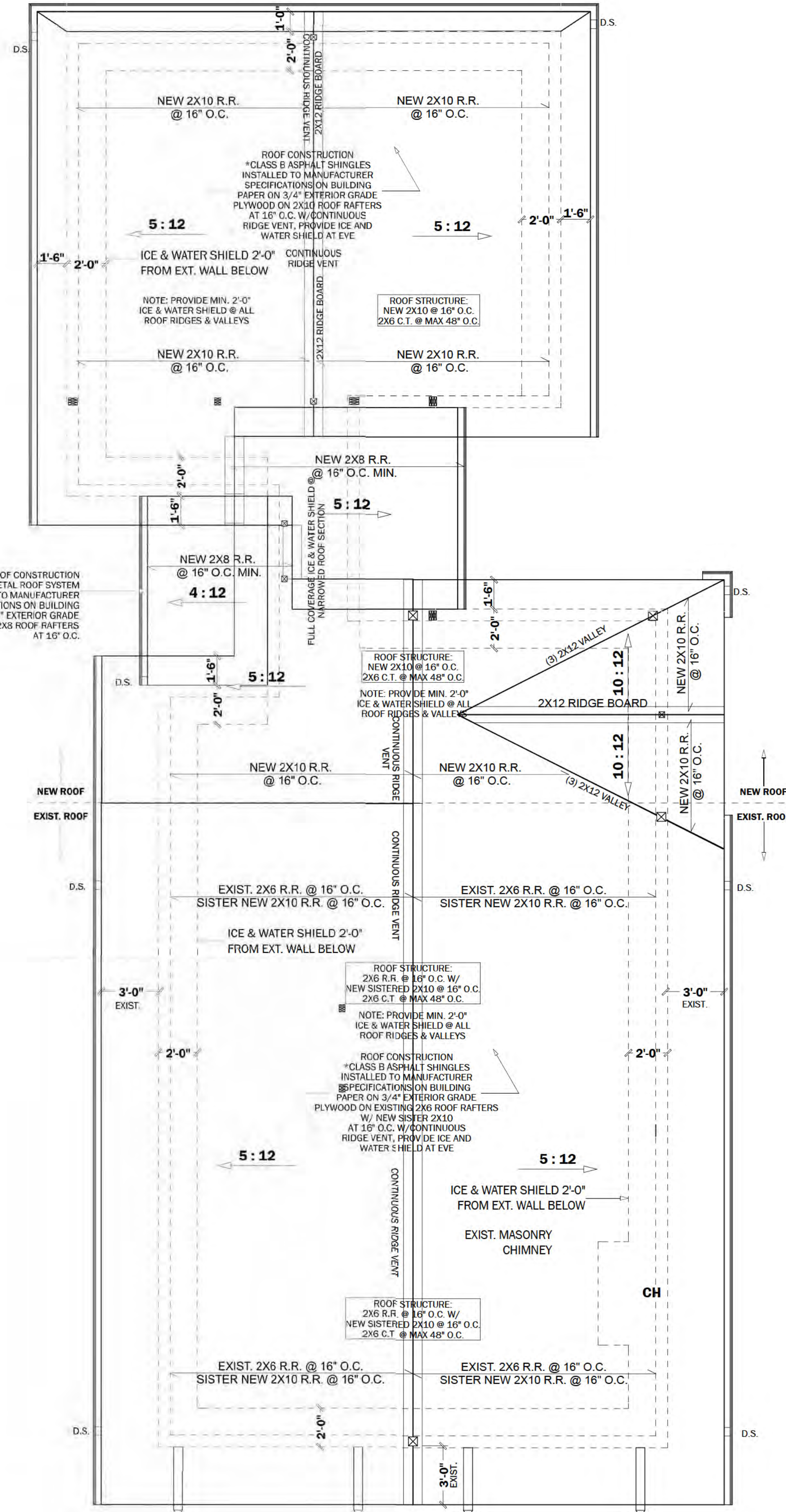
2ND FLOOR ARCH. PLANS



1 NORTH ELEVATION
1/4" = 1'-0"



2 SOUTH ELEVATION
1/4" = 1'-0"



3 PROPOSED ROOF PLAN
1/4" = 1'-0"

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ABI REAL ESTATE INVESTMENTS LLC

PROJECT ADDRESS
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WINNETKA, IL 60093

SCALES

1"=1'-0"	
3/4"=1'-0"	
1/2"=1'-0"	
3/8"=1'-0"	
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213 W. INSTITUTE PL. SUITE 401
CHICAGO, IL 60610
T. 312-900-5757



PLAN APPROVAL

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DRAWN BY: KEVIN KOURY
PROJECT ARCHITECT (812) 212-1015
REVIEWED BY: SAMUEL PAVLOVCIK
PRINCIPAL ARCHITECT (630) 802-0897

PERMIT SET

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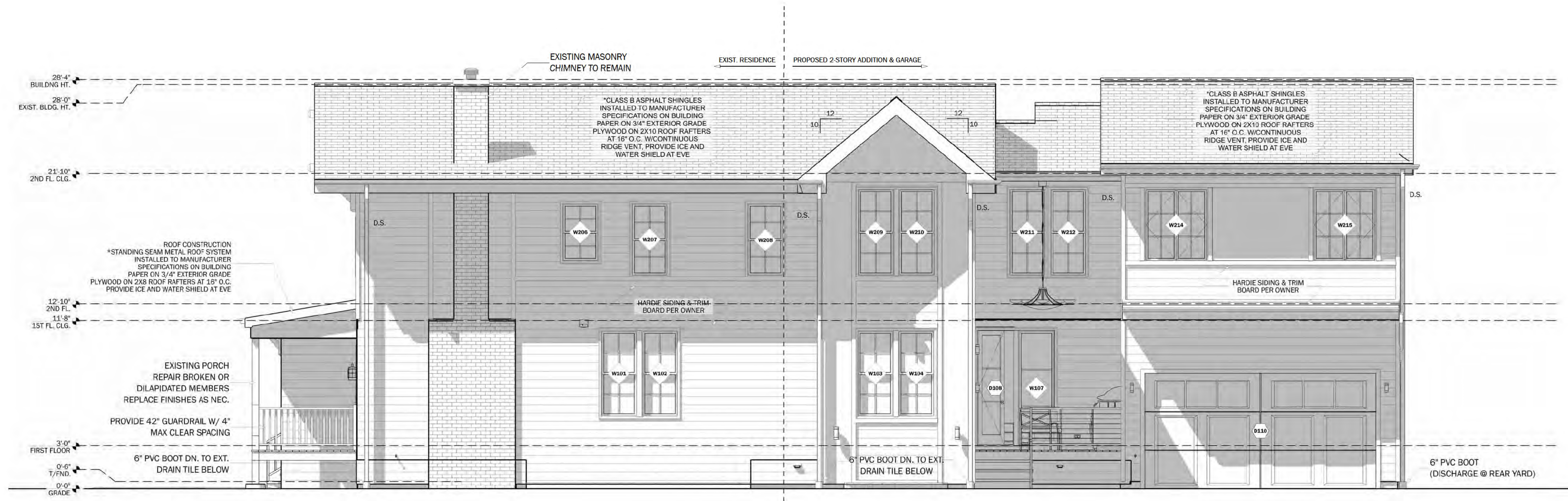
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SHEET LEGEND

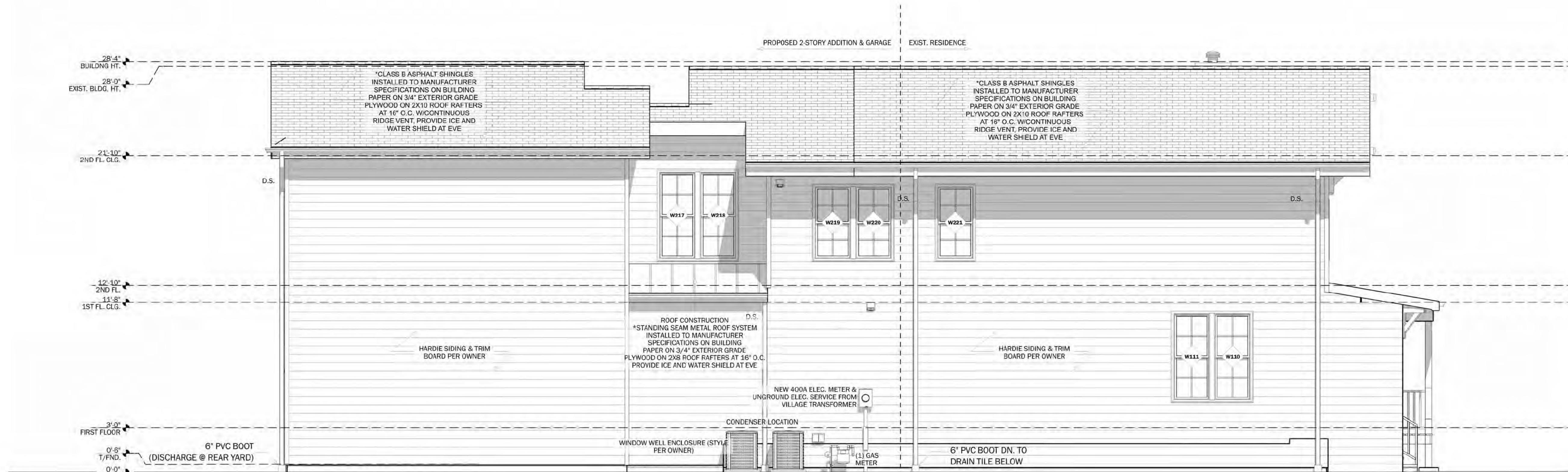
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M-2	12	2ND FLOOR MECHANICAL PLAN
P-1	13	PLUMBING DIAGRAMS

PRINT DATE: 6/19/2025 09:54:43
TAG: AE-1
SHEET: 6 OF 13

ROOF PLAN & EXTERIOR ELEVATIONS



1 WEST ELEVATION
1/4" = 1'-0"



2 EAST ELEVATION
1/4" = 1'-0"

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WINNETKA, IL 60093

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LICENSED ARCHITECT
ILLINOIS LICENSE NUMBER: 033-023029
LICENSE EXPIRES: 11/30/25
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INFO@PAV-ARCH.COM
213 W. INSTITUTE PL. SUITE 401
CHICAGO, IL 60610
T. 312.900.5757



PLAN APPROVAL

HOMEOWNER
I/we, the signatory, Home Owner, have examined the Pavlovcik Architecture documents and Pavlovcik Architecture construction details, I/we, the signatory, Home Owner, understand and agree to the terms, conditions, and selections contained within the Pavlovcik Architecture documents and approve the construction as noted.

DRAWN BY: KEVIN KOURY
PROJECT ARCHITECT (812) 212-1015

REVIEWED BY: SAMUEL PAVLOVCIK
PRINCIPAL ARCHITECT (630) 892-0697

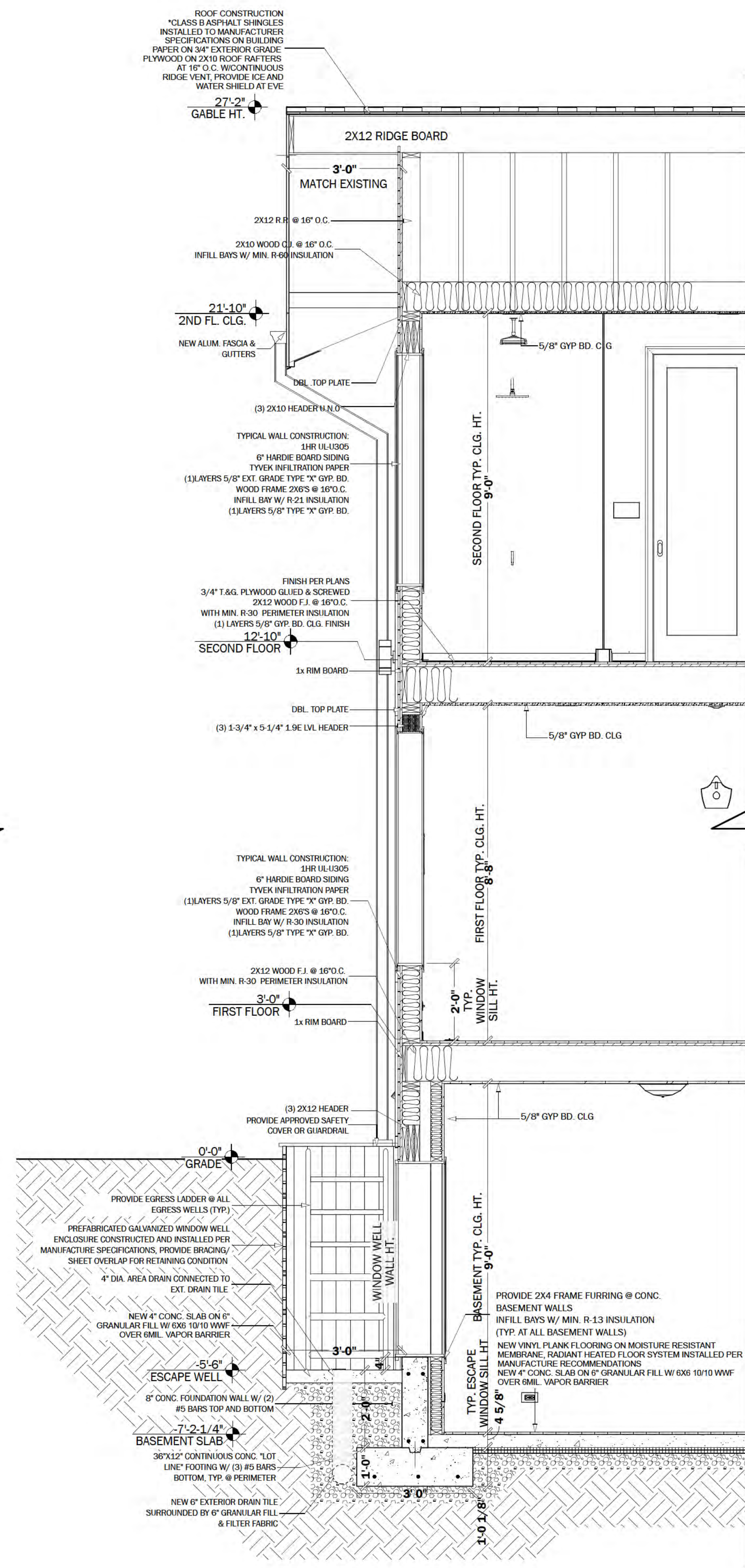
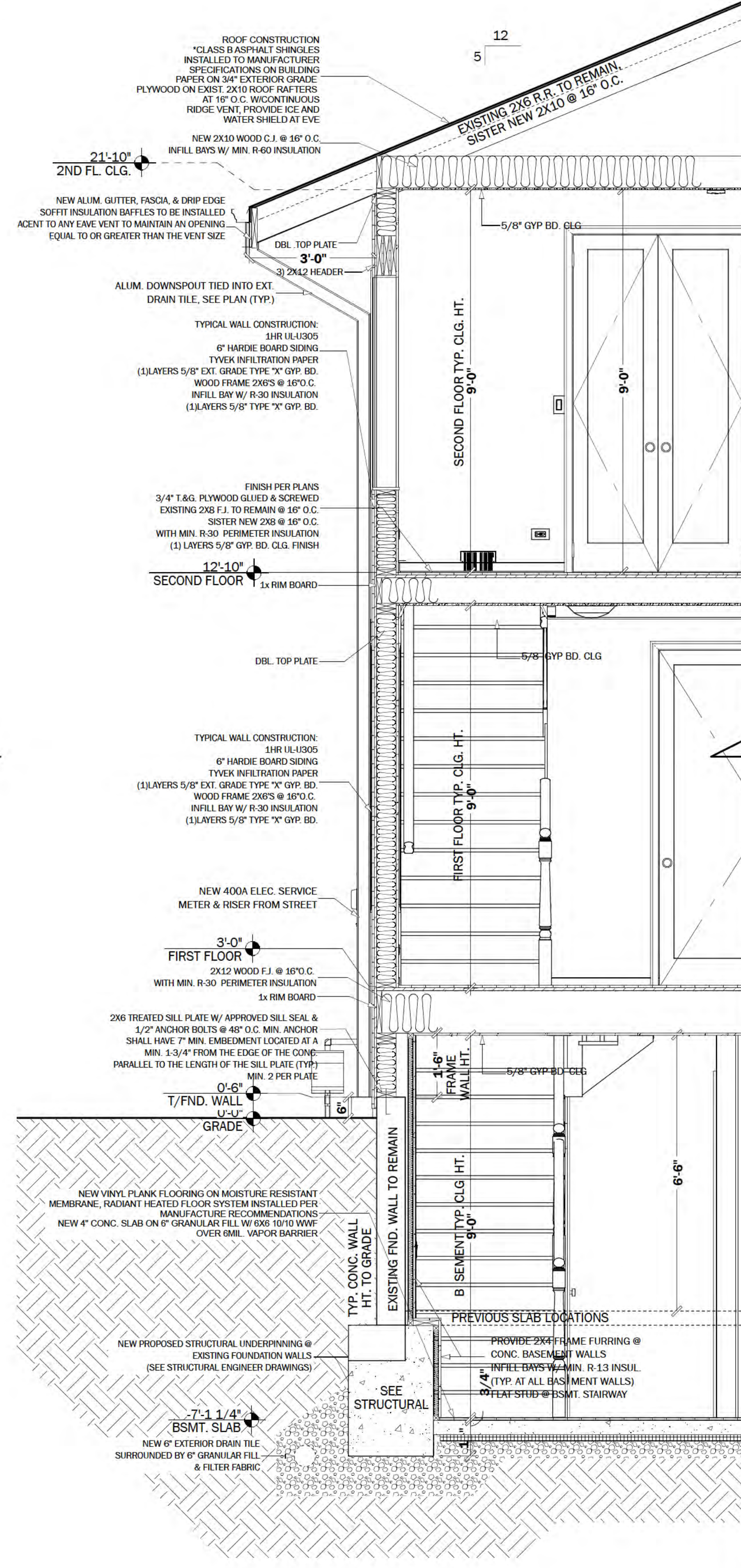
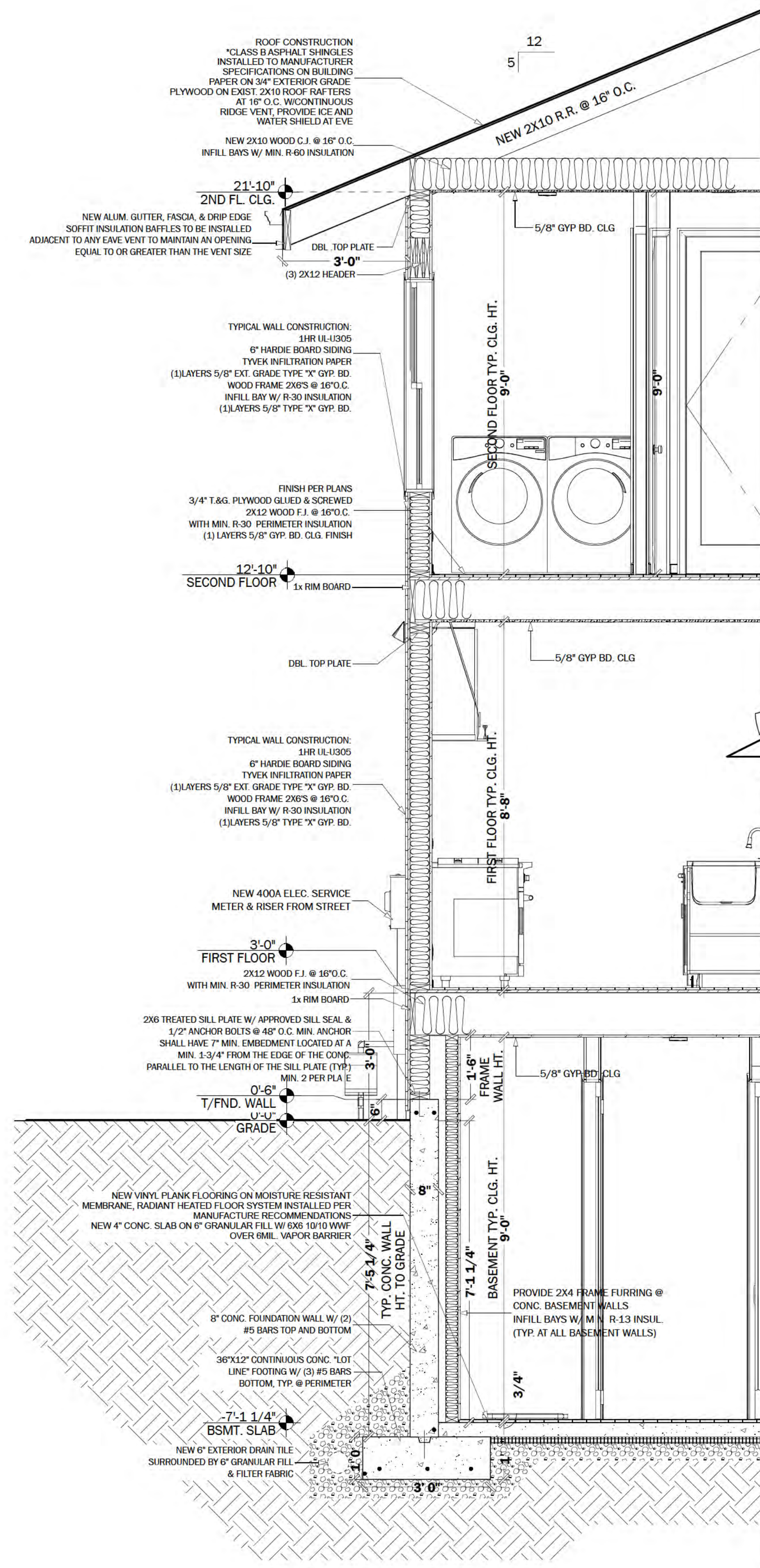
PERMIT SET		
DRAWING ISSUE DATES		
DESCRIPTION	DATE	
DESIGN SET	04.01.2025	
DESIGN ACCEPTANCE	04.04.2025	
PERMIT SUBMITTAL	06.18.2025	
PERMIT REVISIONS		
PERMIT APPROVAL		
FIELD REVISIONS		

NOTES

SHEET LEGEND		
TAG	#	TITLE
G-1	1	SITE PLAN & ZONING
G-2	2	GENERAL NOTES & LEGENDS
AP-1	3	BASEMENT ARCH. PLANS & DIAGRAMS
AP-2	4	1ST FLOOR ARCH. PLANS
AP-3	5	2ND FLOOR ARCH. PLANS
AE-1	6	ROOF PLAN & EXTERIOR ELEVATIONS
AE-2	7	EXTERIOR ELEVATIONS
AS-1	8	BUILDING SECTIONS
E-1	9	BASEMENT ELECTRICAL PLAN
E-2	10	1ST & 2ND FL. ELECTRICAL PLAN
M-1	11	BSMT. & 1ST FLOOR MECH. PLAN
M-2	12	2ND FLOOR MECHANICAL PLAN
P-1	13	PLUMBING DIAGRAMS

PRINT DATE:
6/19/2025
09:55:01

TAG
AE-2
SHEET
7
OF
13
SHEET TITLE
EXTERIOR ELEVATIONS



PAVLOVCIK ARCHITECTURE INC.
T. 312-900-5757 WWW.PAV-ARCH.COM
INFO@PAV-ARCH.COM
213 W. INSTITUTE PL. SUITE 401
CHICAGO, IL 60610
DESIGN FIRM REGISTRATION # 184.007931

PROJECT DESCRIPTION	
INT. GUT REHAB OF EXIST. SFR & NEW 2-STORY REAR ADDITION W/ ATTACHED 2-CAR GARAGE	
PROJECT OWNER	331.556.1386

**ABI REAL ESTATE
INVESTMENTS LLC**

PROJECT ADDRESS
826 HUMBOLDT AVE. WINNETKA, IL 60093

SCALES	
1"=1'-0"	
3/4"=1'-0"	
1/2"=1'-0"	
3/8"=1'-0"	
1/4"=1'-0"	
1"=10'-0"	

CERTIFICATION STATEMENT

I HEREBY CERTIFY THAT THESE PLANS WERE PREPARED UNDER MY DIRECT SUPERVISION AND TO THE BEST OF MY PROFESSIONAL KNOWLEDGE THEY CONFORM TO THE CODES AND ORDINANCES OF THE LOCAL MUNICIPALITY.

I CERTIFY THAT I AM A REGISTERED ENERGY PROFESSIONAL (REF). I ALSO CERTIFY THAT TO THE BEST OF MY PROFESSIONAL KNOWLEDGE AND BELIEF THAT THESE PLANS FULLY COMPLY WITH THE REQUIREMENTS OF THE STATE OF ILLINOIS ENERGY CONSERVATION CODE AS REQUIRED BY STATE LEGISLATION.

SAMUEL PAVLOVCIK, NCARB
LICENSED ARCHITECT
ILLINOIS LICENSE NUMBER: 001-023029
LICENSE EXPIRES: 11/30/26
PAVLOVCIK ARCHITECTURE INC.
INFORMAL ARCH CO.
213 W. INSTITUTE PL. SUITE 401
CHICAGO, IL 60610

PLAN APPROVAL

HOMEOWNER	DATE
I/we, the buyer(s), Home Owners, have examined the Pavlovick Architecture documents and Pavlovick Architecture construction details. I/we, the buyer(s), Home Owners, understand and agree to the terms, conditions, and selections contained within the Pavlovick Architecture documents and approve the corrections as noted.	

DRAWN BY: KEVIN KOURY		
PROJECT ARCHITECT (812) 212-1015		DATE
REVIEWED BY: SAMUEL PAVLOVCIK		

PERMIT SET		
DESCRIPTION	DRAWING ISSUE DATES	DATE

NOTES

SHEET LEGEND		
TAG	#	TITLE
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M-2	12	2ND FLOOR MECHANICAL PLAN
P-1	13	PLUMBING DIAGRAMS

PRINT DATE: 6/19/2025 10:06:15	TAG AS-1	SHEET # 8	OF 13
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		SHEET TITLE
		BUILDING SECTIONS

PROJECT MANAGER TO REVIEW & VERIFY ALL ELECTRICAL OPENINGS WITH HOMEOWNER AT THE SITE

**WINNETKA ZONING BOARD OF APPEALS MEETING MINUTES
JULY 14, 2025**

Zoning Board Members Present:

Matt Bradley, Chairman
Mark Haller
Lynn Hanley
Kathryn Leister
Mike Nielsen
Michael Ritter

Zoning Board Members Absent:

Todd Vender

Village Attorney:

Courtney Trefil

Village Staff:

Scott Mangum, Director of Community Development
Ann Klaassen, Assistant Director of Community
Development
Christopher Marx, Associate Planner

a. **Case No. 25-13-V2: 826 Humboldt Avenue:** An application seeking approval of zoning variations to allow construction of an addition and work beyond ordinary repair and maintenance of the existing residence at 826 Humboldt Avenue. The requested variations would permit the proposed improvements to (i) provide less than the minimum required front yard setback from the northerly property line along Humboldt Avenue; (ii) allow structural changes necessary to provide a new window opening in the legally nonconforming east side building wall; and (iii) provide an unarticulated east side building wall. The Village Council has final jurisdiction on this request.

Mr. Marx identified the applicant and summarized the variations being requested. He then identified the property's location, size and zoning classification as well as exterior photos of the home. Mr. Marx stated the home was built in approximately 1921 with a subsequent addition. He referred to the plat of survey and noted the home was built closer to the street than would be permitted according to the current zoning code. Mr. Marx then described the proposed renovations, improvements and requested variations in detail. He also referred to illustrations of both current photos and plans for the basement floor deepening and footing improvements as well the proposed first floor plan and window well addition. Mr. Marx then referred to the proposed second floor improvements and proposed elevations of the front of the home as well as the proposed east elevation. He summarized the requested zoning relief and stated the applicant is present to answer any questions.

Chairman Bradley also asked if there were any questions. Ms. Leister questioned the amount of the requested items the Zoning Administrator would handle as opposed to presenting them to the Board. Mr. Marx responded enlarging, relocating or requesting a window opening would require Zoning Administrator approval with building articulation requiring final Board approval.

Chairman Bradley swore in those speaking to this matter. Samuel Pavlovic introduced himself as the architect and identified the nonconforming nature of the existing residence driving the variations being requested.

1 Ms. Leister asked if they considered articulation. Mr. Pavlovcik referred to the floor plan and explained
2 the existing nonconforming articulation and the limited alternatives. Mr. Ritter asked if they considered
3 adding windows in the unarticulated wall. Mr. Pavlovcik responded part of the request included adding a
4 window in the wall in the front section and referred to second floor window additions which did not
5 require relief. No additional questions were raised at this time.

6
7 Chairman Bradley asked for public comment and swore in those speaking to this matter. Stephanie Wilson
8 stated the home had been vacant for four years and described the problems with the property being a
9 cause of concern for many neighbors. She stated they assumed the home would be torn down which is
10 located closer to the street and referred to neighboring homes being set back from the street. Ms. Wilson
11 stated there is concern about the house being so close to the street and would prefer it met the standard
12 for front yard setback to be consistent with neighboring homes.

13
14 Chairman Bradley called the matter in for discussion. Ms. Leister stated she appreciated the neighbor's
15 comments and would be in favor of the request with the variations due to the existing nonconformity.
16 Mr. Ritter agreed with Ms. Leister's comments and commented the unarticulated wall is unfortunate. He
17 stated the front of the home would be made more attractive and concluded he would be in favor of the
18 request. Ms. Hanley also stated she is in favor of the request and referred to the nonconformities not
19 being expanded. Mr. Nielsen commented the architect did a great job and added it is good that they are
20 keeping the home with all of the standards being met. He concluded he is in favor of the request. Mr.
21 Haller agreed with the comments made and referred to the difficulty in terms of rebuilding the home. He
22 stated he would be in favor of the request. Chairman Bradley agreed with the neighbor's comments and
23 commented he is glad the home is being improved. He added they cannot mandate what is done with the
24 property and it would have to comply in terms of engineering standards.

25
26 Chairman Bradley asked for a motion to recommend approval as indicated on page 101. A motion as
27 stated by Chairman Bradley was made by Mr. Nielsen and seconded by Mr. Haller. A vote was taken and
28 the motion unanimously passed, 6 to 0:

29 AYES: Bradley, Haller, Hanley, Leister, Nielsen, Ritter

30 NAYS: None

31 ***



Village of WINNETKA, IL

Agenda Item Executive Summary

TITLE: Lead Service Line Replacement Program Policy/Funding

PRESENTER: Nicholas Narhi

AGENDA DATE: August 5, 2025

CONSENT: No

ITEM TYPE: Presentation

ITEM HISTORY:

In August 2021, the State of Illinois enacted the Lead Service Line Replacement and Notification Act (415 ILCS 5/17.12.) At the September 13, 2022 Village Council Study Session, staff worked with Council on the development of a Lead Service Line Policy in order to comply with the Act. At Council's direction, Staff implemented a long-term replacement plan to remove all the lead services by the state-mandated deadline (2037) and provide financial incentives to assist residents with removals (currently up to \$5,000.)

EXECUTIVE SUMMARY:

The Lead Service Line Replacement and Notification Act (LSLRNA) contained specific obligations for the Village of Winnetka, beginning in 2022 as it pertains to lead service lines. The Village's potable water system contains approximately 4,494 service connections. In 2022, 1,503 of those service lines were lead and/or partially lead. Based on our system size, the Act requires that all services be removed from our system by 2037.

The Act was an unfunded mandate by the State of Illinois. While grant funds or IEPA revolving loans do exist that would help offset the cost, they are often needs-based or come with requirements that the Village pay for the entirety of the service line replacement. Village policy is that maintenance responsibility of the service line is split at the property line / edge of right-of-way. Since 2023, the Village has offered a rebate to residents who replace their lead service line, which is equal to half the replacement cost up to a cap of \$5,000. Funding for these rebates has been fully borne by the Water Fund and is incorporated into the Capital Improvement Plan (CIP) on an annual basis.

Water & Electric has complied with the key obligations created by the Act as follows:

Municipalities must create an inventory of lead service lines and update it on an annual basis.

- Water & Electric maintains meticulous records on our water service installations, so this exercise was straightforward. We maintain a database of service information on a continuous basis and publish LSL Inventory updates each April to the Village's website.

As of January 1, 2022, municipalities must fully replace lead service lines when engaging in both scheduled and emergency repairs; partial replacement is no longer permitted except in certain emergency circumstances.

- The Village stopped installing new lead service lines in the 1950s, and since then all new homes have been receiving copper services. Starting in 2022, the Village stopped performing partial service line replacements. Since then, when the Village replaces a water main as a part of a Road Rehabilitation project, we also replace the service line with copper up to the property line at our cost. From there into the home, the customer pays their portion for replacement and is eligible for a rebate.

Municipalities must create a plan to replace all lead service lines and submit the plan to the ILEPA. The initial draft of the plan is due on April 14, 2024. Updated plans are required on April 15 of each year, with a final plan due on April 15, 2027.

- Water & Electric developed a plan in-house to comply with the Act. An updated version of that plan is available on the Village website and attached to this report as Exhibit A.

Water & Electric has been very successful in addressing LSL removals since the start of the mandate. We accomplish this through a combination of Road Rehabilitation, the LSL Voluntary program, new home construction and forced replacements of leaking lead service lines. At any point during the year, a resident may add their name to the voluntary wait list. Currently, the list has more than 150 participants. Pending budget approval to fund the voluntary rebates, W&E then notifies participants in the new year that their eligibility has been approved. Throughout the year, W&E staff assist residents in working their way through the permit and reimbursement process. For any participants that drop from the program, an offer is extended in sequential order to the next name on the wait list.

Below is a high-level summary of LSL removals from 2023 to 2025 (projected).

<u>Type</u>	<u>2023</u>	<u>2024</u>	<u>2025 (Est.)</u>
RR/Water Main Projects	49	19	47
Emergent Leaks	4	10	6
Voluntary Program	31	40	45
New Construction	22	30	18
Total	106	99	116
Average Total Cost	<u>2023</u>	<u>2024</u>	<u>2025</u>
Full Replacement	\$15,930	\$17,532	\$17,298
Partial Replacement	\$7,670	\$8,452	\$7,465

The current Village plan calls for replacing, on average, about 100 lead services per year. This will allow us to remove all lead by 2035, ahead of the state-mandated deadline. With the progress made over the last few years, we are ahead of schedule and in a good position to continue the program.

RECOMMENDATION:

Staff presentation of lead service line replacement program policy and funding.

ATTACHMENTS:

1. Village of Winnetka Lead Service Line Replacement Plan

2025

Village of Winnetka Lead Service Line Replacement Plan



Village of Winnetka

4/15/2025

Table of Contents

1. Plan Certification.....	2
2. General Water System Information	3
2a. Contact Information	3
3. Responsible Parties	4
5. Replacement Schedule Development and Replacement Considerations.....	6
5a. Methods used to identify the prioritization of lead service line replacements	6
5b. Explanation of how the system is prioritizing replacement locations.	6
5c. Coordination with Property Owners	6
5d. Coordination with Village.....	7
5e. Emergency Replacement	8
6. Financing, Costs & Workforce	8
6a. Lead Service Line Replacement Financing	8
6b. Setting Aside Funds for Mailings and Other Future Costs.....	9
6c. Analysis of Costs	9
6d. Affordability and Payment Structure	10
6e. Workforce Requirements.....	11
7. LSL Replacement Procedure	11
8. Notification Requirements	11
Consumer Notification	11
Timeline of Public Notification of the LSL Replacement Plan	12
9. Lead Risk Mitigation Procedures	13
10. Lead Service Line Replacement Goal Rate.....	14
11. APPENDICES	15
Appendix A - Instructions for Customer Flushing following a lead service replacement.....	
Appendix B - Replacement of Lead Service Lines.....	
Appendix C	
Consumer Notice Template C1 - Planned Lead Service Line Replacement	
Consumer Notice Template C2 – Emergency LSL Repair / Replacement	
Consumer Notice Template C3 – Voluntary LSL Replacement.....	
Consumer Notice Template C4 - Customer Lead Service Line Replacement.....	
Appendix D - LSL Replaced since 2020 – Address Detail	
Appendix E - Historic Public Notifications of LSL Program	

Village of Winnetka - IL0313330

4/15/2025

☐ New Plan ☒ Revised Plan Date: 4/15/2025

1. Plan Certification

I have verified and certify the information listed in this Plan is true and accurate to the best of my knowledge and belief:

[Redacted Signature]

Plan Preparer Signature

Nick Narhi

Plan Preparer Name (Print)

April 15, 2025

Date

W&E Director

Title

[Redacted Signature]

Water supplier Administrative Representative Signature

Rob Bahan

Water supplier Administrative Representative Name (Print)

April 15, 2025

Date

Village Manager

Title

[Redacted Signature]

Licensed Operator Signature

Brian Curley

Licensed Operator Name (Print)

April 15, 2025

Date

[Redacted License Number]

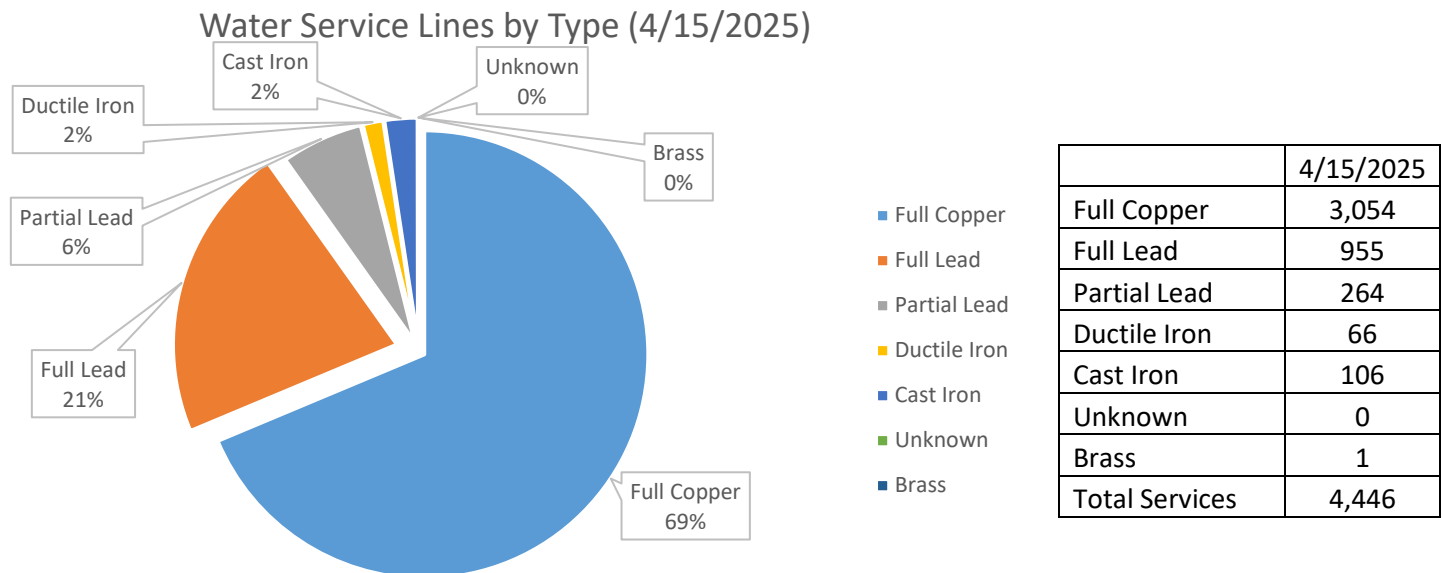
License Number

This plan is available on the Village's website at <https://www.villageofwinnetka.org/386/Lead-Service-Line-Replacement> and advertised to the public in the information section of their utility bills.

Members of the public can also make public comments on any topic, including the LSL Replacement plan, during any Village Council meeting on the first and third Tuesday of each month.

2. General Water System Information

System Name: Village of Winnetka	PWSID: IL0313330
Total Number of Service Connections: 4,446	
Number of Lead Service Lines: 1,219	
Number of Lead Status Unknown Service Lines: 0	
Number of Galvanized Requiring Replacement Service Lines: 0	
Number of Non-lead Service Lines: 3,227	
Total Population Served: ~ 14,000	Village of Northfield (wholesale): 5,600



2a. Contact Information

System owner contact information:

Name: Nicholas Narhi	Title: Director of Water & Electric
Phone: 847-716-3553	Email: nnarhi@winnetka.org

Licensed operator contact information

Name: Brian Curley	Title: Water Plant Superintendent
Phone: 847-716-3620	Email: bcurley@winnetka.org

Plan Preparer contact information

Name: Nicholas Narhi	Title: Director of Water & Electric
Phone: 847-716-3553	Email: nnarhi@winnetka.org

In accordance with 40 CFR § 141.84 b, all community water suppliers with one or more lead, galvanized requiring replacement, or lead status unknown service lines must prepare and submit a lead service line replacement plan to the IL EPA. The initial plan must be submitted by April 15, 2024. This Plan must be

updated when new information becomes available regarding the replacements, identification of lead service lines, changing priorities, contract expirations, or changes in staff. This Plan is required to be kept on site and made available for IL EPA review upon request.

3. Responsible Parties

List names, titles, and details for the following:

- | | | |
|---|--------------|--|
| 1. Creating and maintaining the Lead Service Line Replacement Plan:
Nicholas Narhi, Director of Water & Electric | 847-716-3553 | nnarhi@winnetka.org |
| 2. Identification of lead service lines:
Nicholas Narhi, Director of Water & Electric | 847-716-3553 | nnarhi@winnetka.org |
| 3. Maintenance of service line inventory:
Drew Ceckowski, W&E Project Manager | 847-716-3287 | dceckowski@winnetka.org |
| 4. Construction oversight:
John Colletti, Water Distribution Supervisor | 847-716-3284 | jcolletti@winnetka.org |
| 5. Funding:
Tim Sloth, Finance Director | 847-716-3513 | tsloth@winnetka.org |
| 6. Public outreach coordinator:
Josie Clark, Communications Manager | 847-716-3545 | jclark@winnetka.org |
| 7. Maintaining the online inventory updates:
Drew Ceckowski, W&E Project Manager | 847-716-3287 | dceckowski@winnetka.org |
| 8. Resubmission of the Lead Service Line Replacement Plan:
Nicholas Narhi, Director of Water & Electric | 847-716-3553 | nnarhi@winnetka.org |

4. Service Line Inventory Development and Maintenance

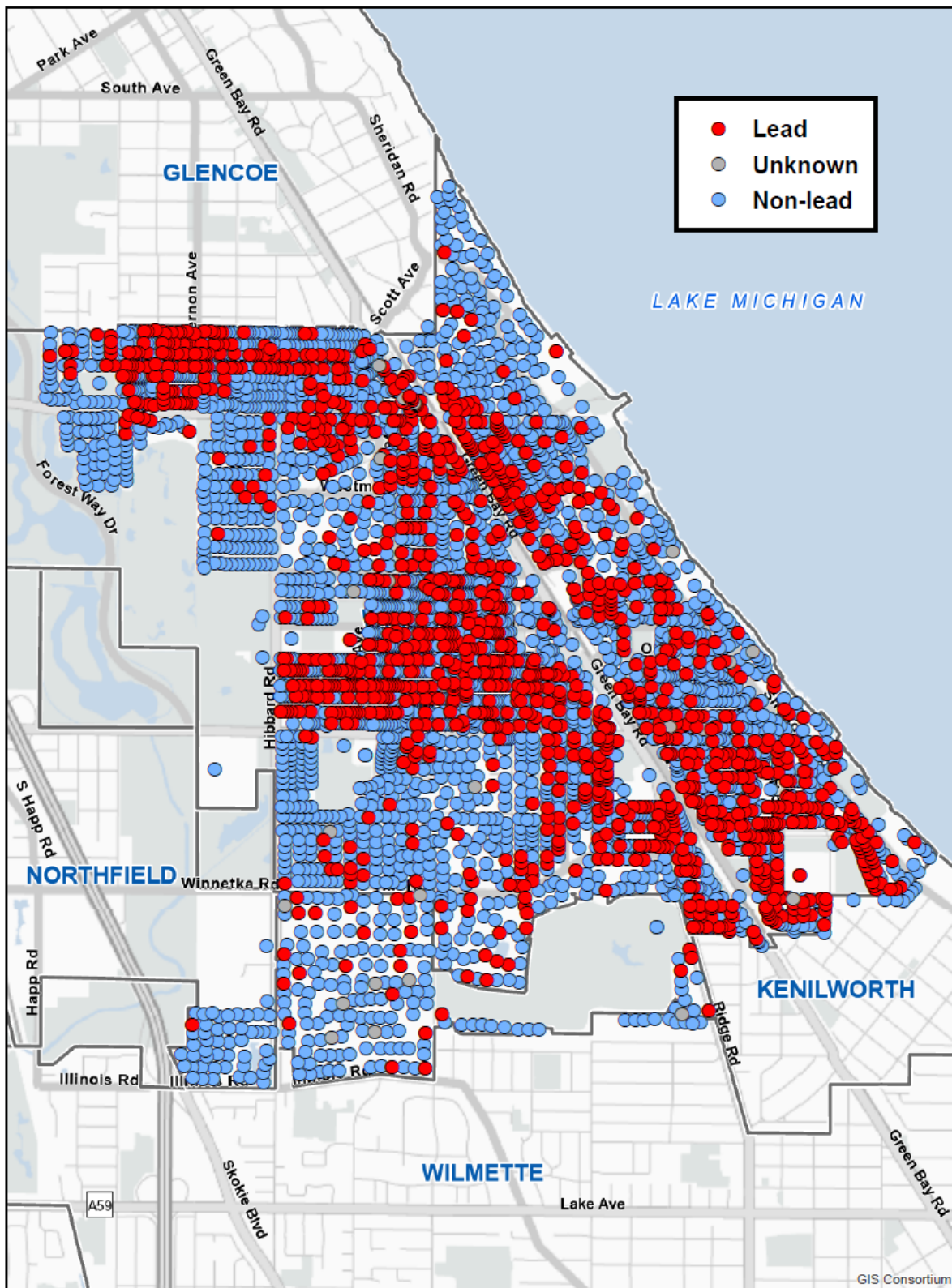
Strategy for identifying service lines of unknown materials (40 CFR 141.84 (b) (1))

Check all applicable boxes. When completed, include completion date.

Type of Review	Completion Date
☒ Distribution system maps and record drawings	4/1/2025
☒ Ongoing updating of service line materials during normal operations	Ongoing
☒ Capital improvement plans and/or master plans for distribution system development	Ongoing
☒ Utility records including meter installation records, service installation records and field activity records	4/1/2025
☒ Visual inspection – home visits	Ongoing
☒ Excavation – Vacuum	Ongoing
☒ Advanced Metering Infrastructure (AMI) Deployment	12/31/2026
☐ Other: (describe)	

Active LSL Inventory

The Village maintains an active LSL inventory database at the address level and provides annual updates on its website, as required by law. A breakdown of the inventory as of April 15, 2025, is summarized above in Section 2. The most recent inventory can be found electronically at <https://www.villageofwinnetka.org/386/Lead-Service-Line-Replacement>.



Map of LSL locations in Winnetka service territory

The Village plans to address LSL replacements (shown in red above) through a combination of planned replacements concurrent with water main capital improvements, a voluntary replacement program, new home construction, and emergency replacements. Details on the funding mechanisms for these replacements can be found in Section 7.

Total number of lead service lines connected to the distribution system that have been replaced since 2020.

A summary of full LSL replacements is shown below. Address level information can be found attached in Appendix D and in the LSL inventory on the Village's website.

	2025 (YTD)	2024	2023	2022	2021	2020
Full Copper Replacements	11	101	106	33	29	26

5. Replacement Schedule Development and Replacement Considerations

5a. Methods used to identify the prioritization of lead service line replacements (use numbers to indicate the level of priority, with "1" being the highest priority) (40 CFR 141.84 (b) (6))

Lead service line replacements are prioritized in three categories: (1) emergent lead service line failures, (2) service line replacements associated with capital improvement projects, and a (3) voluntary program. The replacement of service lines is the sole responsibility of the property owner.

Based on the inventory of lead service lines, lead water services to high-risk facilities such as preschools, day care centers, schools, group homes, and clinics served by the Village's water distribution system have been replaced— or the facility has plans to replace the lead service line—in 2025.

5b. Explanation of how the system is prioritizing replacement locations. using the methods identified above and how the schedule will be implemented.

The Village's capital plan for the water distribution system is targeted at a 1% annual replacement rate. Water main segments are prioritized by parameters which include: number of breaks, break type, water main age, water main material, water main capacity, type of customers, critical risk priority, water main size, and system continuity. This information is combined with an assessment of pavement conditions. The combination of the two assessments is used to develop the annual road rehabilitation and water main replacement program, which are constructed concurrently.

5c. Coordination with Property Owners

What portion of the service line is owned by the water suppliers?	☐ The water supplier owns the entire service line (main to house)	☐ The water supplier owns a portion of the service line (main to curb stop or meter)	☒ The water supplier does not own any portion of the service line
Ownership of LSL: Water service lines are paid for and installed by property owners. This is codified in the Winnetka Village Code, Section 13.04.100, <i>Water Service Connections</i>. With limited exceptions, the installation, connection, alteration, maintenance, repair, and replacement of the water service connections is at the sole expense of the owner of the premises to which the water service is supplied.			

How will the system conduct public outreach regarding its lead service line replacement program?

Winnetka staff conduct public outreach on an annual basis to advertise the Voluntary LSL replacement program, as well as inform residents that will be having their service replaced as part of a planned water main capital improvement project. Examples of this outreach can be found in Appendices E3, E.5, E.7, E.8., E.10 & E.11.

Information on LSL replacement is continuously available on the Village's website at:
<https://www.villageofwinnetka.org/386/Lead-Service-Line-Replacement>.

How will the system solicit property owner/customer's approval to replace lead service lines?

Voluntary program participants are providing their approval by virtue of being in the program. For replacements in conjunction with capital water main work, the Village approaches each resident individually during the planning phase of the project to determine what is required to complete the replacement. Use of the Village's contractor or hiring of a private contractor are both viable options to complete the replacement of the line on private property. During such a project, the portion of the line in the public right-of-way is replaced by the Village at no cost to the homeowner. The homeowner is responsible for paying for the portion on private property, less the rebate offered by the Village. If the homeowner is unable to pay the full amount up front, financing options are available to spread the cost out over an agreed-upon payback period. All reasonable efforts will be taken to achieve 100% participation in the full replacement of LSL.

In the event of a property owner/customer's refusal to replace the service line the water system will:

- ☒ Provide the customer with information about the known hazards of lead.
- ☒ Document the incident, including retaining signed copies of the Illinois Department of Public Health Waiver.
- ☒ Continue to contact the property owner/customer each year for participation and continue to document all outreach efforts.

5d. Coordination with Village

How will the water system work with the Village to coordinate replacement efforts to minimize costs, impacts on roads, and neighborhood disturbances?

On an annual basis, the Water Department coordinates efforts with the Public Works and Engineering Departments to plan water main replacements in conjunction with road rehabilitation. Each Department maintains a ranked priority list of replacement candidates, and those candidates are aligned during the planning phase of the budget to ensure efficiency in the performance of the work. The water main and associated LSL replacement work is bid, awarded, and constructed all by the same contractor to improve coordination and communication.

5e. Emergency Replacement

What steps will the water system take in the event an emergency replacement is necessary?

- ☒ By having materials, staff resources, and procedures in place to replace the service line.
- ☒ By encouraging the owner to replace the line in its entirety.
- ☒ By providing filtration means for the resident until the entire service is replaced, and 180 days after.
- ☒ By documenting the service line materials, if they are made known, and replacing them at a later date.

6. Financing, Costs & Workforce

6a. Lead Service Line Replacement Financing (40 CFR 141.84 (b) (7))

Will the water system need to have approval from another agency or governing body prior to beginning replacements (due to budgetary issues)?

- ☒ Yes
- ☐ No

If yes, explain:

As part of the annual budget process, the Village Council approves the Annual Budget and Capital Improvement Plan (CIP). During that presentation, Winnetka staff recommend a funding amount to the Village Council to address rebates for LSL replacement work, including planned and emergent replacements. The Budget is for a calendar year, with approval being granted in December of the previous year. The amount of the rebate and the total funding amount are subject to change on an annual basis based on the financial position of the Water Fund, which operates as an Enterprise Fund within the Village of Winnetka.

How will replacements be funded?

The LSL rebates are funded through the Water Fund's annual CIP, which in turn is funded through the sale of potable water to its utility customers. Additional revenue needed to support LSL replacements is funded through annual rate increases.

How will the utility address customer owned portions of service lines that are owned by customers who are unable to pay to replace the portion they own? (40 CFR 141.84 (b) (7))

To assist customers with replacement of lead water service lines, the Village reimburses a property owner up to 50% of the cost, not to exceed \$5,000, for the replacement of their lead service line resulting from an emergent lead service line failure, a lead service line replacement associated with a capital improvement project, or through participation in a voluntary replacement program. Customers on capital improvement projects needing additional time to pay for their portion of the private property service line are encouraged to contact the Village to discuss payment arrangements.

Is the water system government owned? ☒ Yes ☐ No

- If yes, will the property owner be responsible for a portion of the replacement cost?
 - ☒ Yes ☐ No

- If yes, what amount?
Water service lines are paid for and installed by property owners. This is codified in the Winnetka Village Code, Section 13.04.100, *Water Service Connections*. 2025 Village Policy is that the homeowner pays the full amount for replacement, less the Village rebate (\$5,000).

Does the water system intend to utilize the resources available through the Drinking Water State Revolving Fund (DWSRF)? ☐ Yes ☒ No

- If yes, which funding does the system intend to utilize?

6b. Setting Aside Funds for Mailings and Other Future Costs

Our water system will ensure that there are adequate funds to cover the cost of lead service line replacement activities by:

- ☒ Securing and setting aside funds on a yearly basis to cover the additional costs of certified mailing associated with each phase of replacement.
- ☒ Securing and setting aside funds for any outreach costs associated with replacements.
- ☒ Securing and setting aside funds for customer samples following an LSL replacement.
- ☒ Securing and setting aside funds for filter pitchers and replacements provided following an LSL replacement.
- ☒ Making sure that there is adequate funding set aside if additional staffing is needed.
- ☒ Securing and setting aside funds if additional lead service lines and galvanized requiring replacement service lines are identified and must be replaced.

6c. Analysis of Costs

An analysis of costs and financing options for replacing the lead service lines connected to the community water supply's distribution system.

In 2017, the Village completed a Water Main Replacement Study. The study recommended annual rate increases of 8.5% for the years 2018-2025 with the goal of funding 1% replacement of the distribution system on an annual basis. In 2021, the State of Illinois enacted the Lead Service Line Replacement and Notification Act. In 2022, the Village's water distribution system comprised 1,503 lead and/or partially lead water service lines which accounted for 33% of the system. The Village Council examined the amount of funding could be generated for lead service line replacement based on rate revenue. The rate increases examined were in addition to the 8.5% already implemented for water main replacement.

LSL Funding Generated Based on Rate Revenue

1%	\$56,539
2%	\$113,079
3%	\$169,618
4%	\$226,158
5%	\$282,697
6%	\$329,237
7%	\$395,776
8%	\$442,058
9%	\$508,855
10%	\$565,394

Starting in 2023, the Village established a 50% reimbursement funding level, with a maximum of \$5,000 per customer, to assist property owners with the replacement of their lead service lines in the following situations: emergent replacement due to a leak, replacements associated with water main replacements, and a voluntary program. For 2023, water rates were increased by 11%. The rate increase included the 8.5% recommendation from the Water Main Replacement Study with an additional 2.5% for the lead service line replacement programs.

A detailed accounting of costs associated with replacing lead service lines and galvanized lines requiring replacement.

Starting in 2023, the Village offered a Voluntary Lead Service Line Replacement Program. Participating customers were eligible to receive a rebate up to \$5,000 for 50% of the total cost of their lead service line replacement cost. Customers were required to provide at least two estimates from licensed plumbers. Based on the thirty-one participants in the program, the average cost to replace a service line in 2023 was \$15,363. This included all costs incurred by the customer which included: lead service line disconnect, installation and connection of a copper service line, plumbing inspection, water meter, the cost to tap the water main and site restoration. As of April 15, 2025, there are 1,219 customer owned lead services lines connected to the Village's distribution system. Based on the 2023 average service line replacement cost, the total estimated replacement cost for the 1,219 lead service lines is estimated at \$18,727,497. The cost to replace the remaining lead service lines in 2025 is estimated at \$20,038,422, which reflects the 2023 cost plus 7% inflation (per B.L.S. CPI-Urban Mar 2025.)

6d. Affordability and Payment Structure

Measures to address affordability and prevent service shut offs for customers or ratepayers.

In order to address the affordability concerns of LSL replacement, the Village employs a number of methods. First, the Village offers a rebate (presently up to \$5,000) to eligible homeowners for LSL replacement to help offset the cost. Following the successful completion of the replacement work, the full rebate is remitted back to the homeowner. Additionally, the Village can establish payment plans with the homeowner to spread the cost out over a 12- or 24-month period. Lastly, the Village takes every effort to avoid shut offs or turn downs for nonpayment. In the event a delinquency occurs, the Village will work cooperatively with the resident to become current on their accounts and extend payment schedules as needed. There have been fewer than ten shut offs in the Village for nonpayment since 2020.

Consideration of different scenarios for structuring payments between the utility and its customers over time.

For those customers replacing their lead water service line with a Village contractor, the Village provides three options for payment:

- 100% payment, net 30 days after the service line is replaced.
- 12 months of payments, no interest. Example: Average 2023 service line replacement cost of \$15,363 equates to monthly payment: \$1,280.25.
- 24 months of payments; interest rate equivalent to IEPA State Revolving Fund interest rate, 1.81%. Example: Average 2023 service line replacement cost of \$15,363 , IEPA interest rate 1.81%. equates to monthly payment of \$652.26.

6e. Workforce Requirements

Measures to encourage diversity in hiring in the workforce required to implement the plan as identified under subsection (n).

For fiscal year 2025, the LSL replacement work was bid as a part of the Road Rehabilitation and Water Main Capital Improvements. This public bid was posted on Demandstar, an online bidding platform. The winning bidder for FY2025 was ALamp Concrete Contractors Inc., an MBE business. To ensure qualified MBEs are informed of projects, the Village will continue to circulate the advertisement for bids in on Demandstar. Outreach will also include utilizing the website:

<https://cms.diversitycompliance.com> to identify vendors located in the geographic area of the project who could perform all or parts of the scope of work. At a minimum, we will email identified vendors with project specifications sufficient to build a quote and solicit quotes from all vendors who express an interest with follow-up emails and/or telephone calls.

7. LSL Replacement Procedure

(40 CFR 141.84 (b) (2))

- ☒ We will comply with ANSI/AWWA C810-17 Replacement and Flushing of Lead Service Lines Attached in Appendix B

8. Notification Requirements

Consumer Notification

- ☒ We will notify owners and non-owner customers of plans to conduct a full or partial service line replacement at least 45 days in advance (40 CFR 141.84 (b) (3)):
 - ☒ Using our own template (Attached in Appendix C).
- ☒ We will use our own templates letters for the following notifications (attached in Appendix C):
 - ☒ Public Education.
 - ☒ Lead Risk Mitigation.
 - ☒ Annual notifications of LSLs – Each year customers who still have an LSL must receive a notification.
 - ☒ Annual notifications of service lines with unknown materials – required every year.
 - ☒ Annual notification to LSL Voluntary Replacement Program participants.

Timeline of Public Notification of the LSL Replacement Plan

Date	Content	APPENDIX
September 12, 2022	Village Council Study Session, public meeting. Staff sought policy direction on funding of LSL replacements. <i>The Council established a policy of rebate up to \$5,000.</i>	E.1
October 28, 2022	Public Budget Meeting – FY2023 Staff presented funding for LSL replacements, based on the September Council Study Session, for up to 128 services. <i>Approved by Council on December 6, 2022</i>	E.2
March 1, 2023	Mandated LSL correspondence to all affected residents Staff mailed all LSL residents an annual notice informing them of their service and educating them on the efforts the Village is taking to eliminate lead. First come, first serve Voluntary Program is advertised. Original 20 slots filled up in 36 hours. A waitlist is established.	E.3
July 18, 2023	Village Council Meeting, public meeting. Voluntary LSL Replacement Program Policy Direction. Based on strong public interest in the program, Council authorized rebate funding for an additional 60 service lines in FY2023.	E.4
July 19, 2023	Correspondence issued to 60 additional residents now eligible for rebates through the Voluntary Program.	E.5
November 3, 2023	Public Budget Meeting – FY2024 Staff presented funding for LSL replacements, up to 137 services, continued policy of rebate up to \$5,000. <i>Approved by Council on December 5, 2023</i>	E.6
March 8, 2024	Mandated LSL correspondence to all affected residents. Staff emailed all LSL residents an annual notice informing them of their service and educating them on the efforts the Village is taking to eliminate lead.	E.7
March 15, 2024	LSL correspondence to Voluntary Program waitlist Staff mailed 80 LSL homes on the waitlist to extend the offer to participate in the 2024 Voluntary program.	E.8
November 1, 2024	Public Budget Meeting – FY2025 Staff presented funding for LSL replacements, up to 118 services, continued policy of rebate up to \$5,000. <i>Approved by Council on December 3, 2024</i>	E.9
February 12, 2025	LSL correspondence to Voluntary Program waitlist Staff mailed 50 LSL homes on the waitlist to extend the offer to participate in the 2024 Voluntary program.	E.10

March 7, 2025	Mandated LSL correspondence to all affected residents. <i>Staff emailed all LSL residents an annual notice informing them of their service and educating them on the efforts the Village is taking to eliminate lead.</i>	E.11
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9. Lead Risk Mitigation Procedures					
Event	Pitcher or Filter Program	Sample	Flushing Instructions	Consumer Notification Template	Public Education
Planned Full LSL Replacement (Village-initiated)	Yes	Yes	Yes	Template C1	Yes
Emergency LSL Repair / Partial Replacement	Yes	Yes	Yes	Template C2	Yes
Voluntary Full LSL Replacement	No	No	Yes	Template C3	Yes
Customer Notifies Utility of intent to replace LSL in advance	No	No	Yes	Template C4	Yes
Customer Notifies Utility of LSL replacement after completion	No	No	Yes	Template C4	Yes

Pitcher or Filter Requirements – The water supplier must provide the consumer with a pitcher filter or point-of-use device certified by an American National Standards Institute (ANSI) accredited certifier to reduce lead, six months of replacement cartridges, and instructions for use before the affected service line is returned to service. If the affected service line serves more than one residence or non-residential building (e.g., a multi-unit building), the water supplier must provide a filter, six months of replacement cartridges and use instructions to every residence in the building.

Sample Requirements – The water supplier must offer to collect a follow-up tap sample between three months and six months after completion of a full or partial LSL replacement. The water supplier must provide the results of the sample to the customer as soon as practicable, but no later than 3 calendar days after the water supplier learns of the tap monitoring results.

Flushing Instructions – The water supplier must provide information about service line flushing before the affected service line is returned to service. These instructions are for the customer to flush the service line and premise plumbing of particulate lead.

Consumer Notification Templates -The water supplier must notify customers of the risk of elevated lead levels, provide public education materials, and provide flushing instructions before returning a service line to service following a replacement or disturbance. The templates address the required elements.

10. Lead Service Line Replacement Goal Rate (40 CFR 141.84 (b) (4))

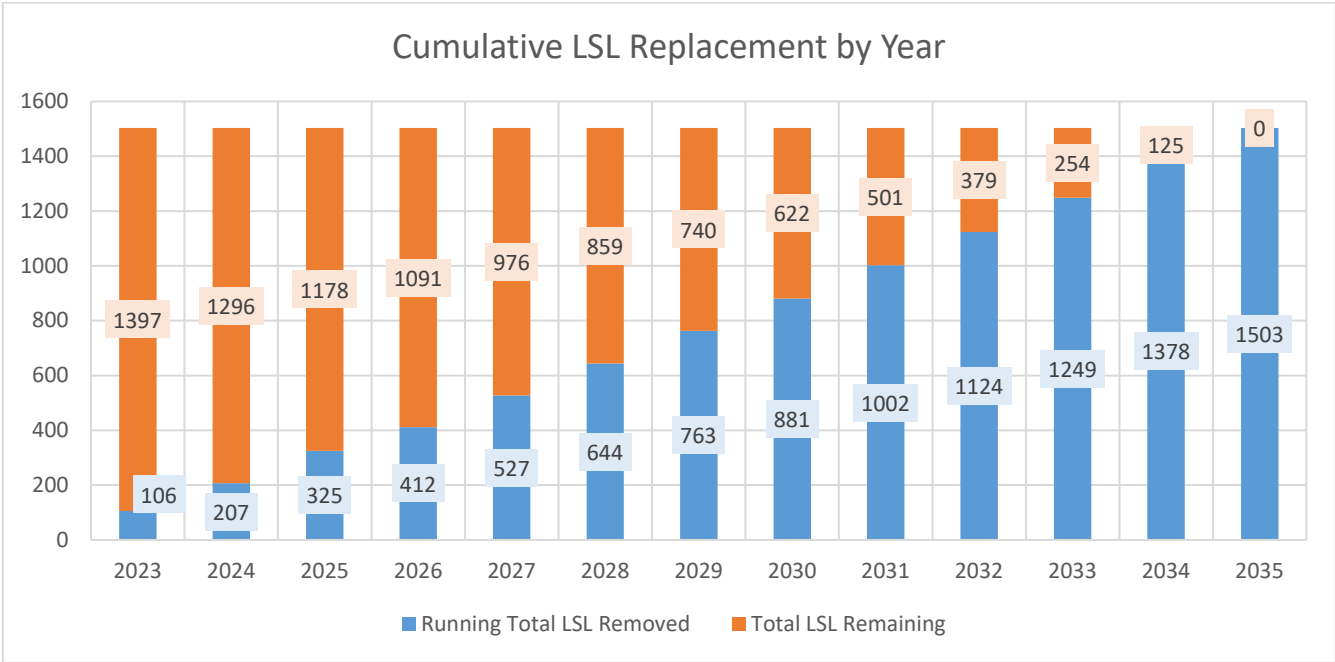
In the event of a lead trigger level exceedance:

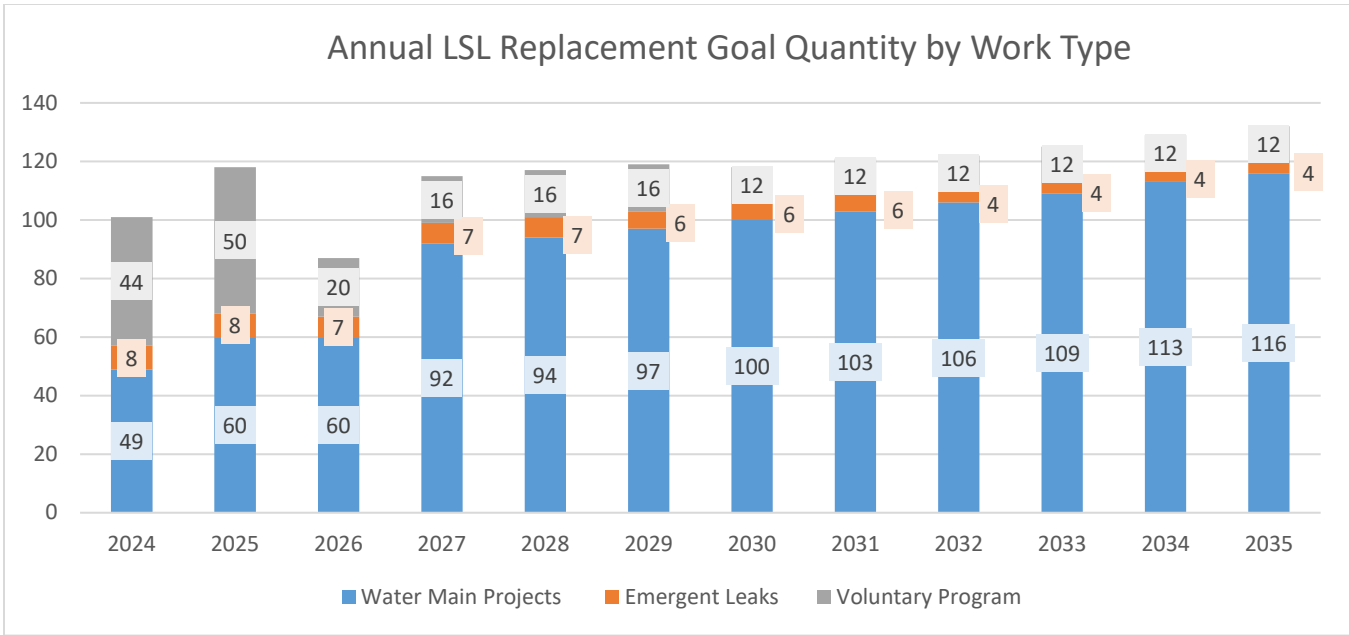
☐ The water supplier serves 10,000 persons or less. A lead service line replacement goal rate is not required.

☒ The water supplier serves more than 10,000 people. The water supplier must recommend a lead service line replacement goal rate.

The water supplier proposes a lead service line replacement goal rate of 8% per year over the next 12 years.

A summary of Winnetka’s goals is depicted in the graphs below.





11. APPENDICES *Check all that apply and are enclosed*

- ☒ Appendix A: Instructions for Customer Flushing following a lead service replacement (40 CFR 141.84 (b) (5))
- ☒ Appendix B: Replacement of Lead Service Lines (If provided by water utility)
- ☒ Appendix C: Consumer Notification Templates
- ☒ Appendix D: LSL Replaced since 2020 – Address Detail
- ☒ Appendix E: Historic Public Notifications of LSL Program



AWWA Standard

4.4.2 - Flushing by the customer after lead service replacement. The customer should flush all interior premise plumbing the same day or before next water use following the replacement. Subsequent flushing by the customer should be done once every two weeks for three months or at other intervals based on monitoring results if available. Utilities may want to encourage best times to flush based on water demand and operations (for example, when neighbors' water usage is low, e.g., midmorning to dinner time or late at night). Customers shall be advised to not use hot water in the premise plumbing until initial flushing is completed to prevent sedimentation of lead particles in premise hot water tanks.

4.4.2.1 - Suggested instructions for customers. **1.** Find all the faucets that will drain, including the basement and all floors in your house. **2.** Remove aerators and screens whenever possible, including the shower heads, from all faucets you plan to flush. **3.** Include the laundry tubs, hose-bibs, bathtubs, and showers as flushing points. **4.** After all the aerators are off, open the faucets in the basement or lowest floor in the house. Leave all faucets running at highest rate possible, using cold water. **5.** After the faucets are all open in lowest floor, open the faucets on next highest floor of the house. Continue until faucets are open on all floors. **6.** After all faucets are opened, leave the water running for at least 30 minutes. **7.** After 30 minutes, turn off the first faucet you opened and continue to turn off other faucets in the same order you turned them on. **8.** Clean aerators/screens at each faucet. You may need to replace screens/ aerators if too old or worn. Utilities and customers may consider an optional approach by coordinating a targeted flush of a few faucets at a time before opening all the faucets for the whole house flush. The targeted flush would start with a pattern of opening all faucets in a single area or single floor and then moving to the next to increase the flow velocities, followed by the whole house flush described above, with all faucets open.

4.4.2.2 - Additional daily miniflush. As a precaution, the customer should do a miniflush of premise plumbing by running tap water each morning or when the water sits in the pipe for at least 6 hours. Flush for 5 minutes to displace water that has been sitting in the pipes inside the house and in the service line. This could include taking a shower, running the dishwasher, flushing a toilet, collecting water for plants/garden, or running the faucet. The customer should do this before using any water for drinking, cooking, infant formula, and so on. Daily miniflushes should continue for six months or until lead sample results show the lead level is below the regulatory guideline. The customer should clean debris from aerators and screens once a month for six months. After six months, clean debris twice a year.



**American Water Works
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ANSI/AWWA C810-17
(First Edition)

AWWA Standard

Replacement and Flushing of Lead Service Lines

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First edition approved by AWWA Board of Directors June 11, 2017.

This edition approved by AWWA Board of Directors June 11, 2017.

Approved by American National Standards Institute Sept. 1, 2017.



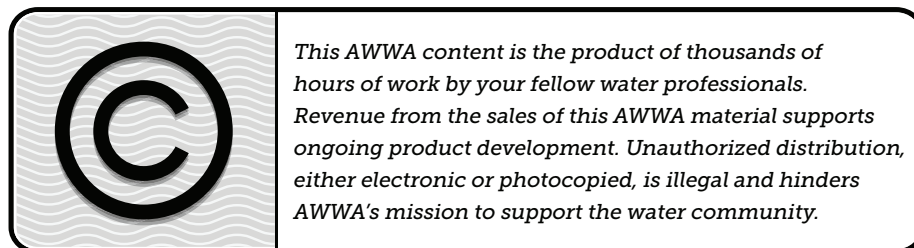
AWWA Standard

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APPENDIX B

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Contents

All AWWA standards follow the general format indicated subsequently. Some variations from this format may be found in a particular standard.

SEC.	PAGE	SEC.	PAGE
<i>Foreword</i>		<i>Standard</i>	
I Introduction.....	vii	1 General	
I.A Background.....	vii	1.1 Scope	1
I.B History.....	vii	1.2 Purpose	1
I.C Acceptance.....	vii	1.3 Application.....	1
II Special Issues.....	ix	2 References	2
II.A Prioritizing Lead Service Line		3 Definitions	2
Replacement.....	ix	4 Requirements	
II.B Optimizing Corrosion Control		4.1 Location and Replacement of Lead	
Treatment.....	ix	Service Lines	4
II.C Reuse or Replacement of Service		4.2 Partial Replacements	9
Line Fittings, Valves, and Water		4.3 Communications and Instructions	
Meters	ix	to Customers	12
II.D Utility Communication Planning		4.4 Flushing Service Lines After Full	
for Lead in Drinking Water.....	x	or Partial Replacement	12
II.E Grounding of Electrical Circuits		5 Verification	
on Piping.....	xi	5.1 Documentation of Construction	
III Use of This Standard	xi	Activities	14
III.A Purchaser Options and		5.2 Water Testing Following	
Alternatives	xi	Replacement.....	14
III.B Modification to Standard	xi	<i>Figure</i>	
IV Major Revisions.....	xi	1 Typical Water Service Line	
V Comments	xi	Components.....	3

APPENDIX B

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Foreword

*This foreword is for information only and is not a part of ANSI*AWWA C810.*

I. Introduction.

I.A. *Background.* Replacement of lead service lines and subsequent flushing are important processes for ensuring the delivery of safe drinking water. The AWWA Policy Statement on Lead Service Line Management supports protecting public health through the reduction of exposure to lead in drinking water and encourages communities to develop a lead reduction strategy that includes identifying and removing all lead service lines over time. This standard is intended to describe essential procedures for the replacement of lead service lines, including the following elements: appropriate tools and techniques; flushing a service line after replacement; factors to consider in optimizing flushing; instructions to inform customers affected by the replacement, including additional risk reduction measures; and verification of lead level management prior to return to service. Although partial replacements should be discouraged, this standard also describes procedures for partial replacement and repair situations where full service line replacement is not possible or practical.

This is the first edition of this standard and will likely result in valuable feedback from first users of the standard. As such, it is anticipated that a second edition with additional information and guidance will be necessary and issued well before AWWA's regular five-year revision schedule for standards.

I.B. *History.* Development of this standard was authorized by the AWWA Standards Council in 2015 and was assigned to the AWWA Standards Committee on Distribution Systems Operations and Management. A Subcommittee on Lead Service Lines was formed to draft the standard. This first edition of the standard was approved by the AWWA Board of Directors on June 11, 2017.

I.C. *Acceptance.* In May 1985, the US Environmental Protection Agency (USEPA) entered into a cooperative agreement with a consortium led by NSF International (NSF) to develop voluntary third-party consensus standards and a certification program for direct and indirect drinking water additives. Other members of the original consortium included the Water Research Foundation (formerly AwwaRF) and the Conference of State Health and Environmental Managers (COSHEM). The

* American National Standards Institute, 25 West 43rd Street, Fourth Floor, New York, NY 10036.

American Water Works Association (AWWA) and the Association of State Drinking Water Administrators (ASDWA) joined later.

In the United States, authority to regulate products for use in, or in contact with, drinking water rests with individual states.* Local agencies may choose to impose requirements more stringent than those required by the state. To evaluate the health effects of products and drinking water additives from such products, state and local agencies may use various references, including

1. Specific policies of the state or local agency.
2. Two standards developed under the direction of NSF[†]: NSF/ANSI 60, Drinking Water Treatment Chemicals—Health Effects, and NSF/ANSI 61, Drinking Water System Components—Health Effects.
3. Other references, including AWWA standards, *Food Chemicals Codex*, *Water Chemicals Codex*,[‡] and other standards considered appropriate by the state or local agency.

Various certification organizations may be involved in certifying products in accordance with NSF/ANSI 60 and 61. Individual states or local agencies have authority to accept or accredit certification organizations within their jurisdictions. Accreditation of certification organizations may vary from jurisdiction to jurisdiction.

Annex A, “Toxicology Review and Evaluation Procedures,” to NSF/ANSI 60 and 61 do not stipulate a maximum allowable level (MAL) of a contaminant for substances not regulated by a USEPA final maximum contaminant level (MCL). The MALs of an unspecified list of “unregulated contaminants” are based on toxicity testing guidelines (noncarcinogens) and risk characterization methodology (carcinogens). Use of Annex A procedures may not always be identical, depending on the certifier.

ANSI/AWWA C810 does not address additives requirements. Thus, users of this standard should consult the appropriate state or local agency having jurisdiction in order to

1. Determine additives requirements, including applicable standards.
2. Determine the status of certifications by parties offering to certify products for contact with, or treatment of, drinking water.
3. Determine current information on product certification.

* Persons outside the United States should contact the appropriate authority having jurisdiction.

† NSF International, 789 North Dixboro Road, Ann Arbor, MI 48105.

‡ Both publications available from National Academy of Sciences, 500 Fifth Street, NW, Washington, DC 20001.

II. Special Issues.

II.A. *Prioritizing Lead Service Line Replacement.* Suggested items to consider when prioritizing lead service line replacement follow (not in order of priority):

- Any lead service line that is physically disturbed by dig-ins, excavations, repairs, or similar activities.
- Existing partial lead service line replacements.
- Lead service lines supplying schools, day care centers, or other identified sensitive populations as defined by the USEPA.
- Lead service lines where sample results are more than 15 ppb or other established health levels.
- Lead service lines located in scheduled underground infrastructure work or street restoration work zones that could be replaced concurrently, minimizing any negative impact to customers.
- Multiple lead services within a compact area (cost containment).
- Length of lead pipe present in a particular service line.
- Consideration of presence of lead goosenecks and galvanized service lines.

II.B. *Optimizing Corrosion Control Treatment.* Corrosion of piping and solder can be a primary source of lead contamination in drinking water. Optimizing corrosion control treatment may help a utility to minimize this source of lead contamination. Utilities may consider appropriate corrosion control treatments that include pH adjustment, alkalinity adjustment, addition of corrosion inhibitors, and other corrosion control treatments. Additional guidance on applying corrosion control treatments can be found in the AWWA Manual of Water Supply Practice M58—*Internal Corrosion Control in Water Distribution Systems*, the AWWA “Optimized Corrosion Control Treatment Primer,” and the 2015 *Journal - AWWA* article “Strategies for Assessing Optimized Corrosion Control Treatment of Lead and Copper” (these documents are available through the AWWA Lead Resource page: www.awwa.org/lead).

II.C. *Reuse or Replacement of Service Line Fittings, Valves, and Water Meters.* The scope of this standard covers replacement of lead service lines. Utilities may choose to reuse or replace the related fittings, valves (corporation stops and curb stops), and water meters, based on the site-specific age and condition of those components and based on the utility-specific replacement schedules and practices. The Reduction of Lead in Drinking Water Act requires that all newly installed pipes, fittings, and fixtures meet the current definition of “lead free.” The reuse of existing fittings (that may or may not meet the current definition of “lead free”) is allowed by the Reduction of Lead in Drinking Water Act if reused in their original locations.

II.D. *Utility Communication Planning for Lead in Drinking Water.* Water utilities are facing a new communications challenge related to lead in drinking water. Currently, utilities are required under the Safe Drinking Water Act to communicate lead risks when there is an exceedance of the lead action level as defined in the Lead and Copper Rule and annually as part of their consumer confidence reports. Utilities conducting mandatory lead service line replacements must meet specific outreach requirements targeting affected households. Beyond these requirements, many utilities also communicate lead exposure risks proactively in consumer confidence reports, on websites, and through other means.

Water utilities should be planning to communicate lead exposure risks in a proactive and targeted manner not only when lead service lines are repaired or replaced but also when routine maintenance work on water mains may disturb lead service lines. This change may dramatically alter the frequency of direct-to-customer lead communications and requires a new level of planning by utility managers and communicators.

Although the water utility and public health communities have made significant strides in reducing lead exposure, public health advocates and regulatory agencies are looking closely at the contribution of lead at the tap from lead service lines—particularly lead service lines that have been disturbed. Three typical scenarios raise concerns about elevated lead levels: lead service line replacement when required by the Lead and Copper Rule or proactively performed by the utility; infrastructure replacement when full or partial lead service line replacement occurs when other utility work is under way, such as during water main rehabilitation; and repairs to lead service lines.

Water providers should consider building on current communication plans to provide additional information to customers regarding lead and lead service line replacement. AWWA has assembled *Communicating About Lead Service Lines: A Guide for Water Systems Addressing Service Line Repair and Replacement* as a tool for preparing and expanding these communications (<http://www.awwa.org/Portals/0/files/resources/publicaffairs/pdfs/FINALLeadServiceLineCommGuide.pdf>).

This guide is designed to help water utilities build on current communication strategies to address these new areas of concern and manage the increased frequency of communication with customers. It provides utilities with customizable messages and templates to communicate with customers in a variety of ways to better protect public health. For brevity, the content of the guide will not be repeated here.

Additional guidance on utility communications can be found on the Lead Service Line Replacement Collaborative website: <http://www.lslr-collaborative.org/>.

II.E. *Grounding of Electrical Circuits on Piping.* If the lead service line is replaced with a nonmetallic pipe or if a nonconductive plastic coupling (dielectric coupling) is used within a few feet of the home, the home owner may need to take additional measures to ensure the structure has sufficient grounding. Historically, connection to the home piping system was used for grounding the home's electrical system. By removing the underground metal piping, an alternative grounding strategy may be needed.

All metal water systems should be “bonded.” Failure to adequately bond the potable water piping systems to the electrical system increases the potential for both fire and electrocution should the piping system become energized (see National Electric Code).

III. Use of This Standard. It is the responsibility of the user of an AWWA standard to determine that the products and/or processes described in that standard are suitable for use in the particular application being considered.

III.A. *Purchaser Options and Alternatives.* This standard is written as though the replacement and flushing work will be performed by the purchaser's (generally the utility's) personnel. Where the work is to be performed using a separate contract or as part of a contract for replacing service lines,* appropriate provisions should be included in the purchase documents to ensure the constructor is specifically instructed as to its responsibilities. The following information should be provided by the purchaser:

1. Standard used—that is, ANSI/AWWA C810, Replacement and Flushing of Lead Service Lines, of latest revision.
2. Whether compliance with NSF/ANSI 61, Drinking Water System Components—Health Effects, is required.
3. Details of other federal, state or provincial, and local requirements (Section 4).
4. Method of replacement to be used—open cut, trenchless on new route, or trenchless using existing route (Sec. 4.1).

III.B. *Modification to Standard.* Any modification of the provisions, definitions, or terminology in this standard must be provided by the purchaser.

IV. Major Revisions. This is the first edition of this standard.

V. Comments. If you have any comments or questions about this standard, please call the AWWA Engineering and Technical Services at 303.794.7711; write to the department at 6666 West Quincy Avenue, Denver, CO 80235-3098; or email at standards@awwa.org.

* Refer to other AWWA standards and manuals for design criteria for various service line materials.

APPENDIX B

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**American Water Works
Association**

Dedicated to the World's Most Important Resource®

ANSI/AWWA C810-17
(First Edition)

AWWA Standard

Replacement and Flushing of Lead Service Lines

SECTION 1: GENERAL

Sec. 1.1 Scope

This standard describes essential procedures for the replacement of lead water service lines and flushing following replacement. Essential procedures include the following: appropriate tools and techniques; flushing a service line after replacement; factors to consider in optimizing flushing; and instructions to provide customers affected by the replacement, including additional risk reduction measures. This standard also describes procedures for partial replacement and repair situations where complete lead service line replacement is not possible or practical.

Sec. 1.2 Purpose

The purpose of this standard is to define the minimum process requirements for the replacement of lead service lines and for flushing following replacement.

Sec. 1.3 Application

This standard can be referenced in the purchase documents for the replacement of lead service lines and can be used as a guide for the appropriate replacement tools and techniques, flushing practices and procedures, communications with customers, and verification of successful completion. The stipulations of this standard apply when this document has been referenced and only to the extent referenced.

SECTION 2: REFERENCES

This standard references the following documents. In their latest editions, they form a part of this standard to the extent specified within the standard. In any case of conflict, the requirements of this standard shall prevail.

AWWA—*Communicating About Lead Service Lines: A Guide for Water Systems Addressing Service Line Repair and Replacement*.

Safe Drinking Water Act (SDWA), 42 USC* 300.

USEPA†—Lead and Copper Rule (LCR), 40 CFR 141.

SECTION 3: DEFINITIONS

The following definitions shall apply in this standard:

1. *Constructor*: The party who provides the work and materials for placement or installation.
2. *Corporation stop*: A valve attached to the water main to which a service line is connected. It is used to interrupt flow during installation or maintenance of the service line (see Figure 1).
3. *Curb stop*: A valve installed in the service line, generally at the property line, and accessible for operation from the surface of the ground for routinely interrupting flow through the service line (see Figure 1).
4. *Customer*: The person, company, or organization receiving potable water service from the utility to a specific premise.
5. *Gooseneck*: A sweeping bend in a service line where it connects to the water main, resembling the shape of a goose's neck, that will allow soil movement without damaging the service line (see Figure 1).
6. *Manufacturer*: The party that manufactures, fabricates, or produces materials or products.
7. *Potable water*: Water that is safe and satisfactory for drinking and cooking.
8. *Purchaser*: The person, company, or organization that purchases any materials or work to be performed.

* United States Code, 732 North Capitol Street, NW, Washington, DC 20401-0001.

† US Environmental Protection Agency, 1200 Pennsylvania Avenue, NW, Washington, DC 20460.

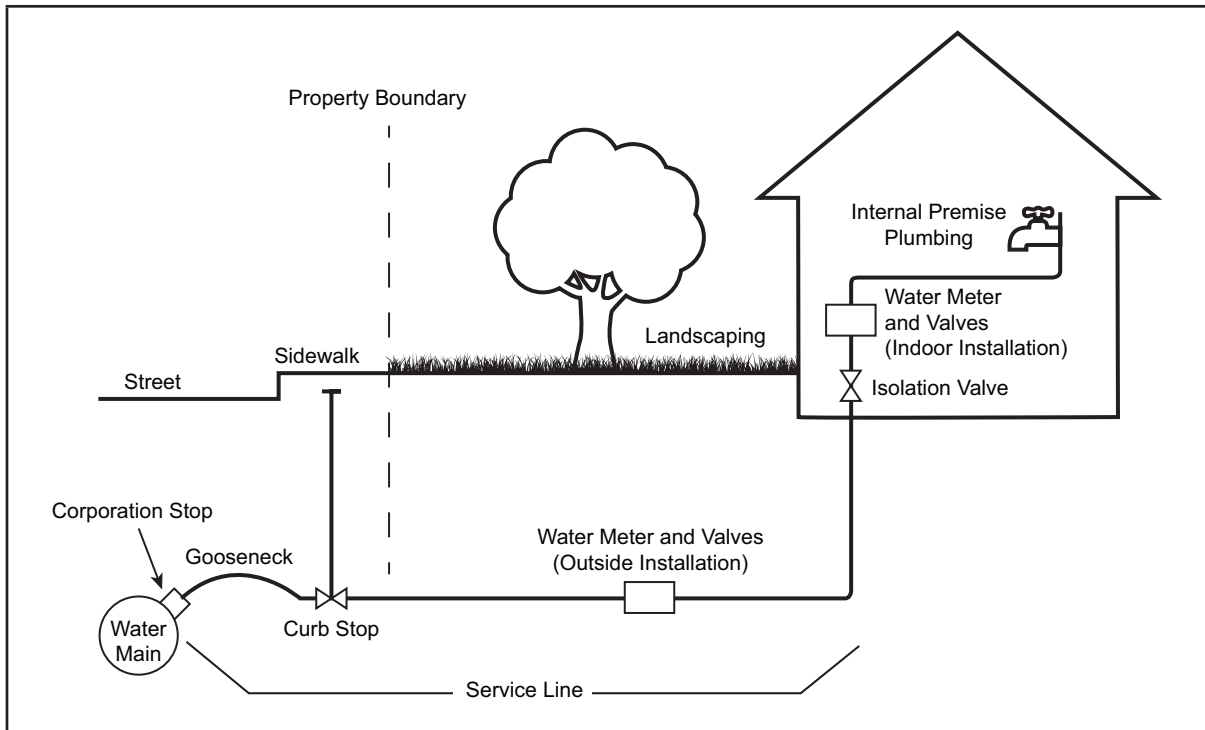


Figure 1 Typical water service line components

9. *Service line:* The pipe that runs between the utility's water main and the specific premises' plumbing, including both the portion owned by the utility, if any, and the private service line owned by the property owner (see Figure 1).

10. *Utility:* The organization or entity with the primary purpose of providing a designated area with potable water service.

11. *Water main:* The water pipe from which the domestic water supply is delivered by the utility to the service pipe leading to specific premises (see Figure 1).

12. *Water meter:* An instrument used for recording the quantity of water passing through the service line to specific premises. Water meters are typically installed with valves on inlet and outlet sides of the meter (see Figure 1).

SECTION 4: REQUIREMENTS

Materials shall comply with the requirements of the Safe Drinking Water Act and other federal regulations for potable water systems as applicable.

Water can be naturally corrosive and often dissolves lead as a result of water's contact with the service line as well as other plumbing components. A number of sampling and analytical techniques are available for customers to determine the

level of lead in their drinking water. Some of these tests are collected and/or analyzed by the local water provider. Other tests may be conducted by the customers themselves but should be in compliance with sampling and analytical techniques accepted by the local utility. The data captured from the various tests can be used to assist the utility in adjusting the water chemistry by modifying the application of corrosion control chemicals.

Utility personnel should consider that the level of dissolved and particulate lead within the homes and/or businesses of their customers may be greater than the levels within their system based on the potential leaching from service lines and internal premise plumbing components. Lead service lines potentially represent the largest mass of lead in regular contact with potable water, hence the interest in removing lead service lines in their entirety. Utilities should also consider that lead levels may vary based on chemical and physical conditions, level of disturbance to the piping, sampling technique, and other factors when determining the number of samples to be collected. A single sample may not be adequate in determining how much lead is being released.

For planned lead service line replacements, the utility shall establish replacement agreements to be reviewed with and accepted by the customer before any work being accomplished. These agreements should detail the responsibilities of the customer as well as those of the utility and should be intended to reduce any ambiguity about what is to be accomplished and by whom. Any financial requirements essential to the completion of the project should also be identified.

Sec. 4.1 Location and Replacement of Lead Service Lines

The replacement of lead service lines can be generally accomplished by one of the following ways:

- Open cut full replacement—traditional technology with excavation on the full length of service line to be replaced.
- Trenchless replacement on new routes—methods such as directional drilling or pneumatic or hydraulic ramming tools (boring tools) to pull in the new service line on a new route (cutting and leaving the existing lead service in place and replacing it using a new service line).
- Trenchless replacement on existing routes—methods such as pipe splitting and/or pulling the existing lead service that is being replaced with a new pipe using the existing service line route (pipe splitting leaves the existing lead service in the ground, pulling removes the existing lead service line).

4.1.1 *Locating lead service lines.* In order to replace the existing lead service line, the line must be appropriately identified and located. Some agencies have a database detailing the locations of their lead service lines. Such a record simplifies that portion of the replacement process. Other water providers do not have accurate records reflecting the locations of the lead assets. In this case, other means of identification shall be employed. It is highly recommended that utilities use more than one method of confirming the actual locations of the lead service lines. Utilities should record the service line material when observed during repairs, inspections, or other quality reports. Utilities should be aware that it is at times difficult to verify that a service line contains no portions made of lead, and that some degree of uncertainty may exist in a utility's inventory of lead service lines.

4.1.1.1 Identifying lead service lines at the meter, corporation stop, curb stop, or service box. Lead service lines can sometimes be identified at the main, curb stop, or meter box outside the house or adjacent to the meter inside the house. Typically, lead service lines have a distinctive “bulb-looking” section near the end at a brass, galvanized, compression, or other fitting that connects the service. The absence of the “bulb” section does not confirm the absence of lead. The observation of lead pipe in one location does not confirm the entire service line is lead. It is possible a portion of the lead service was previously replaced during repair or maintenance activity.

4.1.1.2 Using the scrape test to confirm the lead service line. Lead is a gray, nonmagnetic (a magnet will not stick to lead pipe), and relatively soft material compared with other pipe products. A coin scraped along the exterior of a lead pipe will create an indent and reveal a shiny-silver color. Care must be taken not to go too deep to avoid puncturing the pipe. Workers should use appropriate personal protective equipment, such as gloves and eye protection, to prevent exposure to lead. The scrape test identifies solid lead service lines. It will not identify lead-lined iron pipe.

4.1.1.3 Identifying lead service lines by water quality sampling. The concentration of lead found in the water sample can indicate if a lead service line is likely. A sample of the water from the service line should be taken to determine the level of lead. The line should be allowed to sit with no flow for at least 6 hours before sampling. Whether the water meter is inside the building, outside the building, or in an area that is unmetered, it is critical to flush a specific amount of water and then take a sample to be tested. The amount flushed prior to sampling should flush at least the volume of premise plumbing between the service line and the sampling tap. A single test may not be the most effective indicator of the existence of a lead service. The

minimum lead concentration will be system specific, and multiple samples may be required to ensure the lead is not from lead solder or other internal plumbing sources. A low or nondetect lead sample cannot be used to verify the absence of a lead service line. Utilities should use care in interpreting water samples collected at one point in time because of the variability of lead occurrence in samples.

4.1.1.4 Utilizing hydro-excavation to determine the presence of lead. The hydro-excavation process creates a small boring hole to expose the service line at a depth at the water main, the curb box, and/or the meter box, allowing visual observation to identify whether the service line (or a portion) is lead or not. Care should be taken to minimize any physical disturbances to the pipe.

4.1.1.5 Full test-pit excavation. Dig or excavate a large pit down to the service line to expose the pipe. This method could physically disturb the pipe.

4.1.1.6 Other lead service identification techniques. A number of other techniques are used or offered for consideration to locate the presence of lead service lines. When considering other techniques, the utility should make sure such techniques minimize any physical disturbances to the pipe.

4.1.2 *Preparation.* Before the replacement of the lead service line, a number of related preparatory activities shall take place.

4.1.2.1 Customer notification. The impacted customers shall be notified to identify the process established for replacement, whether full or partial. Most agencies have agreements to be signed by both parties reflecting the responsibilities relative to the replacement effort. The type of replacement, the schedule, and other pertinent items shall be covered appropriately with the customer before the replacement activity. The customer notification should include any postreplacement responsibilities, such as flushing or the use of filters, and should include directions to the customer to make the workspace ready and safe prior to the replacement activity. Customers should also be made aware of the risks of a partial replacement, where applicable (see Sec. 4.2).

4.1.2.2 Underground utility locates. The location of other underground utilities shall be done prior to the work to avoid utility strikes and is critical to the success of the lead service line replacement. Locates shall be scheduled in a timely manner without disruption to the established work plan.

4.1.2.3 Lead service replacement plan. A replacement plan shall be established for the work crews to reflect the schedule of the effort, the typical amount of time the customers will be impacted, and so on. This information shall be used to inform the customer of the coming replacement activity and communicated to the customer in a timely manner.

4.1.2.4 Water shutoff and service line isolation. Prior to beginning the replacement work, the water supply to the service line and the customer shall be shut off to avoid release of particulate lead into the customer's premises caused by vibration of the service during any excavation. The service line to be removed shall be isolated by shutting off appropriate valves at each end of the area to be removed.

4.1.3 *Open-cut full replacement of lead service lines.* The open-cut full replacement approach to lead service line removal involves the extraction of all the surface treatment and earth material above the level of the pipe. Care must be taken because other underground utilities, including the water main, may have not been properly located.

4.1.3.1 Proper equipment and material usage for open-cut full replacement. The excavation equipment used for the open-cut full replacement approach shall be sized to accommodate the full depth of the hole. Safety precautions shall be taken in consideration of the customer's property as well as any local pedestrian and/or vehicular traffic.

4.1.3.2 Use of adequate trench safety. Based on the depth of the excavation, an adequate level of trench safety shall be used to guarantee compliance with applicable requirements.

4.1.3.3 Lead service line removal. Once properly exposed and identified, the existing lead service line shall be disconnected from the main as well as the customer's side of the connection. When a utility elects to remove the lead pipe from the ground, the discarded lead line shall be carefully cut or bent into manageable sections and taken for processing for ultimate disposal. The amount of lead removed and the location of the removal along with any other pertinent information shall be documented. If the existing lead pipe is left in the ground, the impacted customer(s) should be made aware of the abandoned pipe.

4.1.3.4 Connecting the new service line. The new pipe shall be measured and placed with enough material to properly connect to the main as well as to the customer's side. The new pipe material shall comply with the requirements of the Safe Drinking Water Act and other federal regulations for potable water systems as applicable. When dissimilar metals are to be connected, a dielectric fitting shall be used to prevent galvanic corrosion (see Sec. II.E regarding grounding of electrical circuits on piping).

4.1.3.5 Backfill and surface restoration. Select bedding and/or a specified fill material, in conjunction with the identified surface treatment, shall be placed in a manner consistent with all applicable requirements to reduce or eliminate the possibility of settling beyond the allowable amount along the course of the excavation.

4.1.4 *Trenchless replacement on new routes.* The directional drilling or pneumatic/hydraulic installation methods of replacing lead service lines make use of a pilot hole that is created by drilling or pneumatically or hydraulically pushing a rod into the soil from an open access pit at the main to an access pit at the meter box or at an area adjacent to the wall where the new service will be connected on the customer's side. In a number of these installation scenarios, the existing lead pipe is disconnected on either end and left in place. When the existing lead pipe is left in the ground, the impacted customer(s) should be made aware of the abandoned pipe.

4.1.4.1 Required access pits. Based on the length of the service to be replaced, access pits shall be excavated down to the depth of the main on one side and to the depth of the service connection on the customer's side. As with any excavation, utility locates shall be requested and received prior to the work being performed, and all applicable trench safety devices shall be used. If the distance between the access pits is great or other underground utilities that are a cause for concern exist, an intermediate access pit may be required.

4.1.4.2 Proper use of boring tools. The boring tool shall be placed in the launching access pit level and pointed in the direction of the receiving pit. The horizontal and vertical directions of the tool shall be monitored until it reaches the receiving pit. Proper service line installation depth is critical and must be maintained in accordance with local requirements.

4.1.4.3 Connecting the new service line. Once the boring tool reaches the receiving pit, the new service line shall be connected to the boring tool and pulled through the bore hole with enough length of the new service pipe material to add fittings to connect to the main as well as on the customer's side. When dissimilar metals are to be connected, a dielectric fitting shall be used to prevent galvanic corrosion (see Sec. II.E regarding grounding of electrical circuits on piping).

4.1.4.4 Backfill and surface restoration. Select bedding and/or a specified fill material, in conjunction with the identified surface treatment, shall be placed in the access pits in a manner consistent with all applicable requirements to reduce or eliminate the possibility of settling beyond the allowable amount along the extent of the excavation.

4.1.5 *Trenchless replacement on existing routes.* The pipe-splitting method employs the use of a tool pulled through the existing lead service line that splits the pipe. The existing lead service line remains in the ground and a new service line is pulled into place. Another related method is to disconnect the lead service on each end and to connect a fitting to one side with an extraction device and to connect

the new pipe material on the other end in order to pull the new service into place, while removing the existing lead service line.

4.1.5.1 Required pipe- splitting and -pulling access pits. As in the directional drilling and pneumatic/hydraulic installation approaches, access pits shall be excavated to the depth of the main on one side and to the depth of the service connection on the customer's side. Other underground utility locates shall be obtained prior to the work, and all applicable trench safety devices shall be used.

4.1.5.2 Use of the splitting tool. Care must be taken to disconnect the existing lead service line and to cut it in a manner that facilitates pushing a cable through it with the splitting tool attached. The splitting tool is then used to displace the existing lead pipe and draws the new pipe material through it to the other end of the project. When the existing lead pipe is left in the ground, the impacted customer(s) should be made aware of the abandoned pipe.

4.1.5.3 Connecting the new service line. Once the splitting tool reaches the receiving access pit, the new service line shall be pulled through to allow enough material to adequately connect to both sides. When dissimilar metals are to be connected, a dielectric fitting shall be used to prevent galvanic corrosion (see Sec. II.E regarding grounding of electrical circuits on piping).

4.1.5.4 Backfill and surface restoration. Select bedding and/or a specified fill material, in conjunction with the identified surface treatment, shall be placed in the access pits in a manner consistent with all applicable requirements to reduce or eliminate the possibility of settling beyond the allowable amount along the extent of the excavation.

Sec. 4.2 Partial Replacements

4.2.1 *General.* It may not always be practical or possible to replace all of a lead service line at the same time. Coordination among the utility, the property owner, and constructor could result in situations in which partial replacement may be unavoidable. Although every effort shall be made to avoid partial replacements, it may be necessary to accommodate partial replacement situations as an interim measure. Partial replacement is not desirable because of the potential for increased release of lead into the water. This section describes additional requirements and recommendations for partial lead service line replacements.

4.2.2 *Existing conditions.* For services where partial replacements have previously occurred and a portion of the service still contains lead pipe, it is recommended that these locations be identified and re-evaluated for removal of the remaining material. For example, some utilities, property owners, or constructors,

through the course of routine maintenance and repairs, may have replaced portions of lead services with alternative materials without having replaced the remainder of the service either to the main or into the property.

4.2.3 *Delayed replacement.* Situations will occur in which a lead service line might not be fully replaced and a portion is left for later replacement. Coordination among all stakeholders during a lead service line replacement is critical. When it is necessary to complete a total lead service line replacement where both the utility and the property owner are responsible for portions of the work (i.e., up to the property line and beyond the property line), all parties should perform the work in close succession to minimize the potential for utilization of the service before completion of the total replacement. However, there may be instances in which one party completes its portion of the work in advance of the other party being available or willing. The scope of replacement may be large for some communities, and thus the time required to complete all the work may be long. In either of the delay cases presented below, the utility shall record that all portions of the service have successfully been replaced after notification of successful completion of full replacement. Communications regarding the effect of partial service line replacement should occur as covered in Sec. 4.3.

4.2.3.1 Property owner delay. On completion of the utility-owned portion of a lead service line replacement, the property owner should complete replacement of their portion as well. However, given the logistics of this work and the likely need for the property owner to hire an independent contractor, there may be a period during which the old and new portions of the service will be connected to allow for the continued supply of water but the lead replacement is only partially complete. During the interim period, the property owner shall be provided clear guidance regarding the increased risk of lead entering the water associated with the partial-replacement condition. Refer to Sec. 4.3 with respect to communication during this period.

4.2.3.2 Utility delay. If a property owner replaces a portion or all of the service line from the home to the property line, the utility should make every effort to obtain documentation of the replacement for its inventory. In most cases the utility will learn of the work after it is completed. If the property owner notifies the utility in advance, the utility should try to schedule a mutually convenient time to perform its portion. When this is not achievable, the property owner shall be provided with clear guidance regarding the increased risk of lead entering the water associated with the partial-replacement condition. Refer to Sec. 4.3 with respect to communication during this period.

4.2.4 *Partial replacement.* It is possible that a portion of the service may contain lead, be out of the utility's responsibility, and subsequently not be replaced. This circumstance may exist for a variety of reasons including cost, miscommunication, misunderstanding of the issues, ambivalence, or social defiance.

4.2.4.1 *Property owner refusal.* Given the potentially high cost associated with service line replacement and the challenges that may arise with performing the work, it is conceivable to anticipate that some property owners may elect to do nothing. When this condition occurs, the utility shall follow the recommendations presented herein for dielectric connection of dissimilar metals, flushing, and testing. Documentation of the refusal, or at a minimum documentation that a portion of lead material remains (including its location and quantity), will be important for the utility to maintain complete records of the lead service line replacement progress/program. The customer should receive all necessary information regarding future risk.

4.2.4.2 *Incentive program verification.* If financing or incentive programs are available to property owners, utilities will need to be cautious about validating that property owner portions of lead services have been replaced, in their entirety or at all. A method for verifying work performed and recording completed work will be necessary.

4.2.4.3 *Cutting of lead service lines.* After customer notifications and utility locates have been accomplished, the specific location of the lead pipe to be cut shall be identified. The proper cutting tools shall be identified to reduce the amount of lead displaced from the cut. A cutting tool such as a pipe cutter or pipe shearing device that reduces lead particles and disturbance is preferred to other tools that use a sawing or other abrasive action. The necessary safety equipment shall be used, including safety glasses and/or goggles and safety gloves. Care shall be taken while cutting the lead pipe to reduce the amount of lead shards from traveling and/or accumulating in the remaining service line sections. The lead service line sections remaining shall be connected and secured to reduce or eliminate the possibility of water leakage. When dissimilar metals are to be connected, a dielectric fitting shall be used to prevent galvanic corrosion. The discarded lead service line shall be carefully cut or bent into manageable sections for processing for ultimate disposal. The replacement section should be a pipe material in compliance with all federal, state, and local requirements. The amount removed as well as specific locations of the remaining sections should be documented. The replaced service line shall be turned on and checked for leaks

in a manner that does not expose the customer's side to potential lead fragments. Flushing shall be accomplished in a manner consistent with Sec. 4.4.

Sec. 4.3 Communications and Instructions to Customers

4.3.1 *General.* It is important to inform all customers that may be affected by lead service line activities. The utility shall provide communication to customers regarding the following items:

1. Advanced notice of planned lead service line replacement projects (45 days prior is recommended).
2. Informational point-of-contact for the project.
3. Additional notice prior to actual planned work affecting service line (day prior).
4. On-site utility point-of-contact during construction.
5. Postconstruction instructions regarding customer flushing, use of a point-of-use (POU) filter or bottled water, water sampling, and testing to be completed.
6. Clear guidance regarding the increased risk of lead entering the water associated with a partial lead service line replacement condition (if a full-service line replacement was not completed). Customers with partial replacements should avoid consuming their water unless they are using a filter certified for lead removal or they should consume bottled water until sample results show that their lead levels are less than the regulatory guideline.

In addition to water shutoff and service-line-isolation actions (Sec. 4.1.2.4), customers should be advised not to use water during excavation and construction activities.

Additional guidance to utilities for completing these customer communications is available in the foreword of this standard and in the AWWA document *Communicating About Lead Service Lines: A Guide for Water Systems Addressing Service Line Repair and Replacement*.

Sec. 4.4 Flushing Service Lines After Full or Partial Replacement

4.4.1 *Flushing by the utility immediately after lead service replacement.* After all connections have been completed, flush the water from an outside connection (such as hose-bib or hose leading from the house side of the meter installation) to remove any particles in the service line and near point-of-entry. The flushing is best done, if possible and practical, before the meter is connected in the service using a "jumper" or straight pipe in place of the meter. The straight pipe will allow for a higher velocity flush and protects the meter from potential damage from lead pipe and other construction-related fragments. Flush at full velocity for at least

10 minutes. If the meter was replaced with a “jumper,” it may be reconnected in the service after utility flushing. Following completion of flushing by the utility, the customer shall flush the interior premise plumbing as described in Sec. 4.4.2.

In situations where flushing by the utility is not performed, the customer should be notified with instructions to flush before using any water.

4.4.2 *Flushing by the customer after lead service replacement.* The customer should flush all interior premise plumbing the same day or before next water use following the replacement. Subsequent flushing by the customer should be done once every two weeks for three months or at other intervals based on monitoring results if available. Utilities may want to encourage best times to flush based on water demand and operations (for example, when neighbors’ water usage is low, e.g., midmorning to dinner time or late at night). Customers shall be advised to not use hot water in the premise plumbing until initial flushing is completed to prevent sedimentation of lead particles in premise hot water tanks.

4.4.2.1 Suggested instructions for customers.

1. Find all the faucets that will drain, including the basement and all floors in your house.
2. Remove aerators and screens whenever possible, including the shower heads, from all faucets you plan to flush.
3. Include the laundry tubs, hose-bibs, bathtubs, and showers as flushing points.
4. After all the aerators are off, open the faucets in the basement or lowest floor in the house. Leave all faucets running at highest rate possible, using cold water.
5. After the faucets are all open in lowest floor, open the faucets on next highest floor of the house. Continue until faucets are open on all floors.
6. After all faucets are opened, leave the water running for at least 30 minutes.
7. After 30 minutes, turn off the first faucet you opened and continue to turn off other faucets in the same order you turned them on.
8. Clean aerators/screens at each faucet. You may need to replace screens/aerators if too old or worn.

Utilities and customers may consider an optional approach by coordinating a targeted flush of a few faucets at a time before opening all the faucets for the whole house flush. The targeted flush would start with a pattern of opening all faucets in a single area or single floor and then moving to the next to increase the flow velocities, followed by the whole house flush described above, with all faucets open.

4.4.2.2 Additional daily miniflush. As a precaution, the customer should do a miniflush of premise plumbing by running tap water each morning or when the water sits in the pipe for at least 6 hours. Flush for 5 minutes to displace water that has been sitting in the pipes inside the house and in the service line. This could include taking a shower, running the dishwasher, flushing a toilet, collecting water for plants/garden, or running the faucet. The customer should do this before using any water for drinking, cooking, infant formula, and so on. Daily miniflushes should continue for six months or until lead sample results show the lead level is below the regulatory guideline. The customer should clean debris from aerators and screens once a month for six months. After six months, clean debris twice a year.

4.4.2.3 Sampling. Water sampling and testing, following replacement and flushing, shall be conducted per Sec. 5.2.

SECTION 5: VERIFICATION

Sec. 5.1 Documentation of Construction Activities

Documentation of construction activities for each service line work activity may support verification that the lead service line has been fully or partially replaced. The following information shall be documented and recorded:

- Picture of home with house number
- Picture of test pits and meter pit showing new pipe or pipe ends and old lead pipe if in same location
- Length and material type of new pipe installed
- Type of pipe material the new pipe is connected to inside home
- Method of installation (trenchless, hand-excavation, etc.)
- Length and location of any abandoned lead service line pipe left in the ground

Flushing time and location(s) (for example, an outside hose-bib) shall be recorded. Some homes may not have an outside hose-bib turned on or other situations may arise that do not allow for postflushing by the utility. These situations shall be documented in field reports along with any communication attempted with the customer.

Sec. 5.2 Water Testing Following Replacement

Testing the water following the replacement shall be done to determine if appreciable lead is still present in the drinking water. Lead may still exist inside

home plumbing (lead solder, redeposited lead in scale of plumbing, and brass components) and could be disturbed during service line work. Therefore, lead present in the water following a full replacement does not mean the lead service has not been replaced. This condition should be explained to the customer. Flushing recommendations described in Sec. 4.4 can help remove released particles.

5.2.1 *Testing initiation.* Testing the water shall commence at least one month after the replacement to allow for sufficient in-house flushing and a period of normal use of water to occur. Utilities may consider initiating testing within the one-month period if supported by performance data. When only a partial replacement is completed and the lead service line replacement was mandatory as part of compliance with the Lead and Copper Rule (LCR), testing shall be conducted within 72 hours after the completion of the partial replacement of the service line per the requirements of the LCR.

5.2.2 *Test samples.* Testing shall include first-draw and second-draw samples. First-draw sample shall be the initial draw from the tap when it is turned on. Second-draw sample shall be collected with the objective of collecting water that stagnated in the service line, generally the fourth to seventh liter depending on site-specific conditions. Utilities may be able to omit the second draw sample if supported by documentation that the construction activities completely removed the lead service line and by acceptable first-draw lead data. Samples shall be collected from a frequently used tap inside the home, preferably the kitchen tap as the residents' consumption would likely be from the kitchen tap. Samples shall also be collected with the aerator on. Samples should be collected at the maximum flow rate of the tap and should be collected in wide-mouth bottles.

5.2.3 *Profile sampling.* Lead levels higher than expected from full lead replacements may occur and the utility or homeowner could investigate further with profile sampling. A profile is a series of bottles filled continuously following the stagnation period. The trend of lead concentrations coupled with measurements of the inside plumbing and service line will show which portion of plumbing or service contributes the highest lead by the liter number.



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www.awwa.org



Dedicated to the world's most important resource, AWWA sets the standard for water knowledge, management, and informed public policy. AWWA members provide solutions to improve public health, protect the environment, strengthen the economy, and enhance our quality of life.



1P-2M 43810-2017 (11/17) IW

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[INSERT DATE]

Re: [YEAR] Road Rehabilitation & Water Main Replacement –
[STREET NAME]

Dear Resident:

The Village has awarded this year's road rehabilitation and water main replacement program to [CONTRACTOR]. The contractor is scheduled to begin work on [STREET] beginning on [DATE.] The project will include rehabilitation and reconstruction of the road and the replacement of the existing water main.

[PROJECT SUMMARY.] All water services transferred will be upgraded to a 1½" copper service from the water main to the customer's property line. Those addresses with lead water services will be required to replace their service into the home. Additional correspondence will be forthcoming to those customers with a lead water service line regarding recently enacted legislation which prohibits partial replacement of lead water services.

The new water main will be connected to the existing potable water system at each intersection. In instances where a service interruption is required to complete service work or the interconnection of the water mains, customers will receive advance notice of the date and time for the required interruption.

The contractor is tentatively scheduled to begin preparation work, which includes delivering staging material, securing utility locates, and saw-cutting of pavement during the week of [DATE], with excavation beginning on [STREET] on [DATE] weather permitting.

For this first phase of work, the anticipated stages of construction are as follows:

- Pavement will be saw-cut in preparation for any necessary utility repairs and curb repair.
- Excavation for the installation of new water main.
- All necessary repairs to the storm and sanitary sewers will commence. This may include the removal and replacement of storm and sanitary structures.



Notification letters with additional information on the project schedule and work activities will be provided as the project progresses.

The following documents are enclosed to provide additional information on the water main replacement project:

- Lead Information Notice – Water Replacement Project
- Diagram of Project Area

If you have questions about the water service project, please contact [ASSISTANT DIRECTOR OF W&E.] For questions related to the road rehabilitation work, please contact the Director of Engineering, [DIRECTOR OF ENGINEERING.]

Thank you for your patience during these construction activities.

Sincerely,

[SIGNATURE]

[DIRECTOR NAME]
Director of the Water & Electric Department
Village of Winnetka

LEAD INFORMATIONAL NOTICE

IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER

Dear Water Customer:

Today's Date: [DATE]

This notice contains important information about your water service and may affect your rights. We encourage you to have this notice translated in full into a language you understand and before you make any decisions that may be required under this notice. Please find the above sentences translated below.

German:

Diese Mitteilung beinhaltet wichtige Informationen über Ihre Wasserversorgung und könnte Ihre Rechte beeinflussen. Wir bitten Sie, dass Sie diese Mitteilung vollständig in eine Sprache übersetzen lassen, die Sie verstehen, bevor Sie eventuelle Entscheidungen treffen, welche im Zusammenhang mit dieser Benachrichtigung erforderlich sind.

Tagalog:

Ang abisong ito ay naglalaman ng mahalagang impormasyon tungkol sa iyong serbisyo sa tubig at maaaring makaapekto sa iyong mga karapatan. Hinihikayat namin kayo na isalin nang buo ang abisong ito sa wikang naiintindihan ninyo at bago kayo gumawa ng anumang mga desisyon na maaaring kailanganin sa abisong ito.

Gujarati:

આ સૂચનામાં તમારી પાણીની સેવા વિશે મહત્વપૂર્ણ માહિતી શામેલ છે અને તમારા અધિકારોને અસર કરી શકે છે. અમે તમને પ્રોત્સાહિત કરીએ છીએ કે તમે આ સૂચના હેઠળ જરૂરી હોય તેવા કોઈપણ નિર્ણયો લો તે પહેલાં તમે આ સૂચનાને તમે સમજો છો તે ભાષામાં સંપૂર્ણ ભાષાંતર કરો.

Polish:

Niniejsze zawiadomienie zawiera ważne informacje na temat Państwa przyłącza wodociągowego i może mieć wpływ na Państwa prawa. Przed podjęciem jakichkolwiek decyzji, które mogą być wymagane na mocy niniejszego zawiadomienia, zachęcamy Państwa do przetłumaczenia całości niniejszego zawiadomienia na język, który będzie dla Państwa zrozumiały.

Arabic:

يحتوي هذا الإشعار على معلومات مهمة حول خدمة المياه لديك، وقد يؤثر على حقوقك. قبل اتخاذ أي قرارات قد تكون مطلوبة بموجب هذا الإشعار فإننا نشجعك على ترجمته بالكامل إلى لغة تفهمها.

Urdu:

اس نوٹس میں آپ کی پانی کی سروسز سے متعلق اہم ترین معلومات موجود ہیں اور یہ آپ کے حقوق کو متاثر کر سکتا ہے۔ ہم آپ کو ترغیب دیں گے کہ آپ اس نوٹس کا مکمل طور پر اس زبان میں ترجمہ کروائیں جو آپ سمجھتے ہوں اور ممکن ہے کہ آپ کے کوئی فیصلہ لےنے سے قبل اس نوٹس کے تحت یہ درکار بھی ہو۔

Spanish:

Este aviso contiene información importante sobre su servicio de agua y puede afectar sus derechos. Lo animamos a que traduzca este aviso a un idioma que comprenda antes de tomar cualquier decisión que pueda ser necesaria en virtud del mismo.

Korean:

이 통지서에는 귀하의 권리에 영향을 미칠 수 있는 수도 서비스에 관한 중요한 정보가 제시되어 있습니다. 이 통지서에서 요구하는 결정을 내리기 전에 이 통지서를 귀하가 이해할 수 있는 언어로 번역하시기 바랍니다.

Chinese:

本通知包含有关您的供水服务的重要信息，可能会影响到您的权利。在您做出本通知所要求的任何决定之前，我们鼓励您将本通知完整地翻译成您可理解的语言。



Lead Informational Notice

IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER

Today's Date: [DATE]

Dear Resident:

Our water system will soon begin a water line maintenance and/or construction project that may affect the lead content of your portable water supply. Lead, a metal found in natural deposits, is harmful to human health, especially young children. The most common exposure to lead is swallowing or breathing in lead paint chips and dust. However, lead in drinking water can also be source of lead exposure. In the past, lead was used in some water service lines and household plumbing material. Lead in water usually occurs through corrosion of plumbing products containing lead; however, disruption (construction or maintenance) of lead service line may also temporarily increase lead levels in the water supply. This disruption may be sometimes caused by the water main maintenance / replacement. As of June 19, 1986, new or replaced water serviced lines and new household plumbing materials could not contain more than 8% lead. Lead content was further reduced on January 4, 2014, when plumbing material must now be certified as "lead free" to be used (weighted average of wetted surface cannot be more than 0.25% lead).

The purpose of this notice is for informational purposes only. While it is not known for certain whether or not this particular construction project will adversely affect the lead (if present) plumbing in and outside your home, below describes some information about the project and some preventative measures you can take to reduce the amount of lead in drinking water.

Project Start Date:[DATE] Project(watermain & service work) expected to
be completed by:[DATE]

Project location and Description:

[PROJECT DESCRIPTION.] All water services transferred will be upgraded to 1½" copper service, from the water main to the customer's property line. Those addresses with lead services will be required to replace their service into the home. The new water main

Appendix C1 - Planned LSL Replacement

will be connected to the existing potable water system at each intersection.

The following addresses are located within an area of the potable water distribution system that will be interconnected to the new water main. Those addresses not immediately on [STREET] will be impacted as the water main construction work will be required to connect the new mains to the existing system.

[ADDRESS LIST]

What you can do to reduce lead exposure in drinking water during this construction project:

Run your water to flush out lead. If the plumbing in your home is accessible; you may be able to inspect your own plumbing to determine whether or not you have a lead service line. Otherwise, you will most likely have to hire a plumber.

- If you do not have a lead service line, running the water for 1-2 minutes at the kitchen tap should clear the lead from your household plumbing to the kitchen tap. Once you have done this, fill a container with water and store it in the refrigerator for drinking, cooking, and preparing baby formula throughout the day.
- If you do have a lead service line, flushing times can vary based on the length of your lead service line and the plumbing configuration in your home. The length of lead service lines varies considerably. Flushing for at least 3-5 minutes is recommended.

Appendix C1 - Planned LSL Replacement

Use cold water for drinking, cooking, and preparing baby formula. Do not cook with or drink water from the hot water tap; lead dissolved more easily into hot water. Do not use water from the hot water tap to make baby formula.

Look for alternative sources or treatment of water. You may want to consider purchasing bottled water or a water filter that is certified to remove “total lead”.

Clean and remove any debris from faucet aerators on a regular basis.

Do not boil water to remove lead. Boiling water will not reduce lead.

Purchase lead-free faucets and plumbing components.

Remove the entire lead service line.

Test your water for lead. While we do not perform the testing, we have provided a list of laboratories certified to do the testing on the next page. Laboratories will send you the bottle for sample collection. Please note that we not affiliated with the laboratories and they will charge you a fee for testing.

- If the test results indicate a lead level above 15ug/L, bottled water should be used by pregnant women, breast-feeding women, young children, and formula-fed infants.

For more information, please contact the Water & Electric Department at (847) 716-3558.

Appendix C1 - Planned LSL Replacement

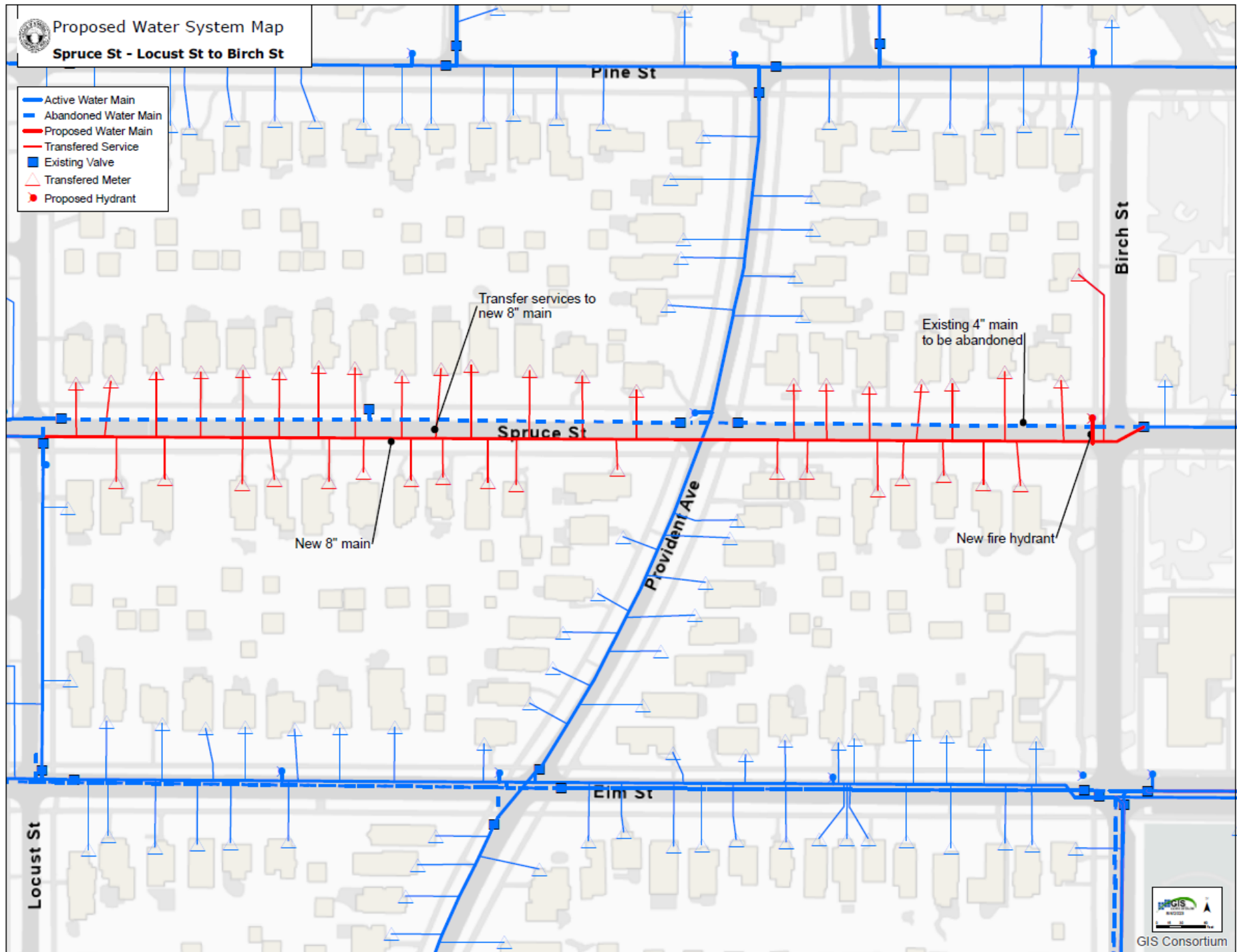
The laboratories listed in this document are for informational purposes only and do not constitute an endorsement.

Laboratory Information	Telephone
Suburban Laboratories, Inc. 1950 S Batavia Ave #150 Geneva, IL 60134	(708) 544-3260
Pace Analytical (Formerly PDC Labs) 2231 W Altorfer Drive Peoria, IL	(309) 383-1775
Lake County Environmental Laboratory 500 W. Winchester Rd. #103 Libertyville, IL	(847) 377-7741
Culligan Analytical Laboratory 9399 West Higgins Road, Suite 1100 Rosemont, IL	(847) 430-1219
First Environmental Labs 1600 Shore Rd # D, Naperville, IL	(630) 778-1200
Environmental Monitoring 509 N 3 rd Ave Des Plaines, IL	(847) 324-3341
Gabriel Laboratories, Ltd. 1421 N Elston Ave Chicago, IL	(773) 486-2123
Scientific Control Labs, Inc. 3158 S Kolin Ave Chicago, IL	(773) 254-2406
Teklab Inc. 5445 Horseshoe Lake Rd. Collinsville, IL	(618) 344-1044

For a complete list of accredited testing labs please use the following link:

<https://epa.illinois.gov/topics/labs/lab-accreditation/accredited-labs.html>

Appendix C1 - Planned LSL Replacement



LEAD INFORMATIONAL NOTICE

IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER

Dear Water Customer:

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WATER ADVISORY LEAD SERVICE LINE LEAK

Service Address: _____

Date: _____

The Village of Winnetka has discovered a leak on your water service, which the Village has determined to be made of lead. The information below is being provided to you in order to coordinate next steps on the repairs.

In August 2021, the Lead Service Line Replacement and Notification Act (415 ILCS 5/17.12) was signed into law. Effective January 1, 2022, this act requires the replacement of all lead service lines in the State of Illinois. When a service is repaired or upgraded, the entirety of the lead service must be replaced. Partial service replacements are no longer permitted.

Per the Act, an emergency repair on the lead service is permitted but triggers the following:

- Homeowner must be provided notice of increased lead risks because of the repairs
 - *Information is provided to you in this package*
- Provide a filter for at least one fixture supplying potable water for consumption. The filter must be certified by an accredited third-party certification body to NSF/ANSI 53 and NSF/ANSI 42 for the reduction of lead and particulate. The filter must be provided until such time that the remaining portions of the service line have been replaced.
 - *A filter complying with this statute will be provided to you by the Village*
- Replace the remaining portion of the lead service line within 30 days of the repair.
 - *The policy in place as of the date of this letter is as follows:*
 - The Village will cover 50% of the total cost to replace your lead service with a new 1 ½" copper service from the water main all the way into your residence, **up to \$5,000** in reimbursement. This includes the cost of the permitting and the work involved for the Village to tap the water main.
 - Quotes from at least two (2) licensed, bonder plumbers are required for the work to run 1 ½" copper from the main into your residence.
- If complete repair of a lead service line cannot be completed due to denial by the property owner, the community water supply commencing the repair shall request the affected property owner to sign a waiver developed by the Department. The Village of Winnetka and the IEPA will maintain a record of this waiver. If replacement of the service is denied by the property owner, any associated lead mitigation efforts are the sole responsibility of the homeowner.
 - *If you elect to pursue this route, a waiver will be provided to you.*

Lead Reduction Steps

Please take the following steps to minimize your exposure to any lead.

- Flush all of your faucets.
- Starting at the lowest level of the home, fully open the cold water taps throughout the home.
- Let the water run for several minutes.
- Turn off each tap starting with the taps in the highest level of the home. Be sure to run water in bathtubs and showers as well as faucets.
- Do not consume tap water, open hot water faucets, or use ice from your icemaker or filtered water dispenser until after flushing is complete.

Additional steps you can take to protect your family from lead in tap water include the following:

- The longer water has been sitting in your home's pipes, the more lead it may contain. Running cold water from the faucets you use for drinking can improve water quality by drawing fresh water in the home, particularly after long periods of time when water has not been used. To conserve water, other household water usage activities such as showering, washing clothes, flushing toilets and running the dishwasher are effective methods for flushing pipes and allowing water from the distribution system to enter the household pipes.
- Consider installing a home treatment device. The effectiveness of these devices in reducing lead can vary greatly, so it is important that the model selected is certified to reduce lead according to NSF/ANSI-53.
- Consider replacement of your lead service line and/or any plumbing fixtures that contain lead.

If you have additional questions, please contact the Water & Electric Office at (847) 716-3558.

Resources:

Lead Service Line Replacement and Notification Act ([415 ILCS 5/17.12](https://www.ilga.gov/legislation/ilcs/documents/041500050K17.12.htm))
<https://www.ilga.gov/legislation/ilcs/documents/041500050K17.12.htm>

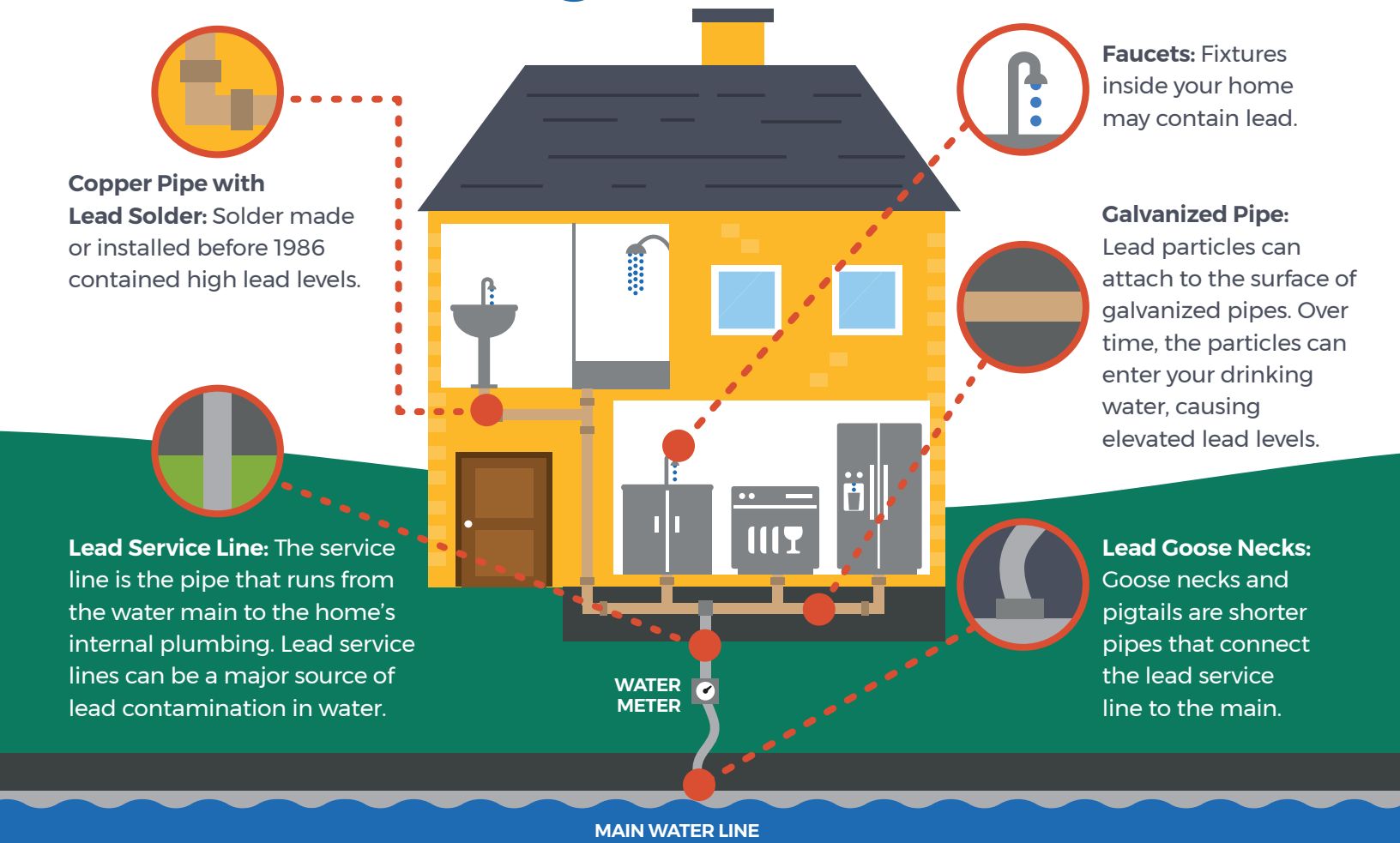
Village of Winnetka Lead Service Line Information
<https://www.villageofwinnetka.org/386/Lead-Service-Line-Replacement>

Village of Winnetka Water Service Specifications
<https://www.villageofwinnetka.org/DocumentCenter/View/1115/Water-Service-Guidelines>

EPA – Concerned about Lead in your drinking water?
https://www.epa.gov/sites/default/files/2017-08/documents/epa_lead_in_drinking_water_final_8.21.17.pdf

CONCERNED ABOUT LEAD IN YOUR DRINKING WATER?

Sources of **LEAD** in Drinking Water



Reduce Your Exposure To Lead



Use only cold water for drinking, cooking and making baby formula. *Boiling water does not remove lead from water.*



Regularly clean your faucet's screen (also known as an aerator).



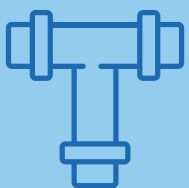
Consider using a water filter certified to remove lead and know when it's time to replace the filter.



Before drinking, flush your pipes by running your tap, taking a shower, doing laundry or a load of dishes.

To find out for certain if you have lead in drinking water, **have your water tested.**

Replace Your Lead Service Line



Water systems are required to replace lead service lines if a water system cannot meet EPA's Lead Action Level through optimized corrosion control treatment.

Replacement of the lead service line is often the responsibility of both the utility and homeowner.

Homeowners can contact their water system to learn about how to remove the lead service line.

Identify Other Lead Sources In Your Home

Lead in homes can also come from sources other than water. If you live in a home built before 1978, you may want to have your paint tested for lead. **Consider contacting your doctor to have your children tested if you are concerned about lead exposure.**



For more information, visit: [epa.gov/safewater](https://www.epa.gov/safewater)

POINT OF USE FILTERS

Point of use, or POU, drinking water filters are used to remove impurities from water at the point that it is actually being used. Although there are others, the POU filters covered in this document are those used in filtration systems that are attached directly to water faucets, inserted into refrigerators for water dispensers and ice makers, or inserted into water pitchers and bottles.

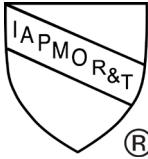
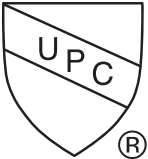
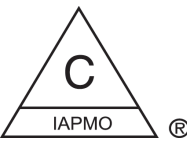


How do I know if a POU filter has been certified to reduce lead?

There are several American National Standards Institute (ANSI) accredited third-party certification bodies that evaluate POU drinking water filters for lead reduction. Each has a registered trademark that is used on certified products.

Certification bodies require their mark and a statement indicating testing against **NSF/ANSI Standard 53 along with a claim of lead reduction.**
We recommend that you also look for filters tested against **NSF/ANSI Standard 42 for particulate reduction (Class I)*.**

The table below provides the certification bodies' approved marks and the text that indicates a filter has been certified for lead reduction capabilities. Some filters can be certified by more than one certification body and have multiple certification marks.

Certification Mark(s)	
   <i>Product Listing Directory: info.nsf.org/Certified/DWTU/</i>	  <i>Product Listing Directory: wqa.org/Find-Products/</i>
   <i>Product Listing Directory: pld.iapmo.org/</i>	 <i>Note: For UL, text must be located underneath the mark. The File No. is a unique product identification number.</i> <i>Product Listing Directory: database.ul.com/cgi-bin/XYV/template/LISEXT/1FRAME/index.html</i>
  <i>Product Listing Directory: csagroup.org/testing-certification/product-listing/</i>	Text for NSF/ANSI Standards 42 & 53 next to certification marks: • Example text on packaging: <i>Tested and Certified by (name of certification body) against NSF/ANSI Standards 42 and 53 for the claims specified on the Performance Data Sheet.</i> • Some companies may indicate lead removal in the text, or might simply state NSF/ANSI 53 or NSF/ANSI 42 above or below the mark.

Is certification required for POU drinking water filters?

There is no mandatory federal requirement for the use of POU drinking water filters or for testing or third-party certification under the Safe Drinking Water Act. However, consumers can increase their level of confidence by purchasing filters that have been tested by an accredited third-party certification body or bodies for lead reduction and particulate reduction (Class I) capabilities against both NSF/ANSI Standards 42 and 53.

*Although particulate reduction (Class I) is for aesthetic effects, it is being suggested since some particulates can contain lead.

Certification Marks, Standards Text, and Claims of Reduction on Filter Packaging

Certification marks are detailed in the Table on Page 1. Examples of certification marks, NSF/ANSI Standards 42 and 53 text, and claims of lead reduction and particulate reduction (Class I) as found on product packaging are shown below.

Certification Mark on Packaging

Example Text for Standards 42 & 53 Next to Certification Mark

Claim of Lead Reduction on Packaging

Claim of Particulate Reduction (Class I) on Packaging

Certifier's Mark

System Tested and Certified by (name of certification body) against NSF/ANSI Standards 42 and 53 for the reduction of the claims specified on the Performance Data Sheet.
Sistema Probado Certificado por (nom de l'organisme de certification) según las Normas 42 y 53 NSF/ANSI para la reducción de lo afirmado específicamente en la Hoja de Datos Rendimiento.

Heavy metals

Taste and Odor

Particulates

Industrial pollutants

Pharmaceuticals

Industrial chemicals

Mercury, Lead, Cadmium

Chlorine

Particulate I

Asbestos, Benzene

Estrone, Ibuprofen, Naproxen

Bisphenol A, Nonyl Phenol

EASY SETUP

With quick setup, you can start using your

WASH YOUR HANDS BEFORE

DISCARD FIRST 3 PITS

Where are the certification marks and Standards text located?

The certification marks can be found on the filter or on the smallest container in which the filter is packaged. NSF/ANSI Standards 42 and 53 text will be located under or near a certification mark. If lead reduction and particulate reduction (Class I) are not specifically mentioned in the text, information can be found in a table on the packaging, on the performance data sheet located inside the filter packaging or on the manufacturer's website, or in the certifier's online product listing directory (see links in the table on Page 1).

Claim of Lead Reduction

Claim of Particulate Reduction (Class I)

SUBSTANCE	Overall Percent Reduction	Influent Challenge Concentration	U.S. EPA Level*/NSF Maximum Permissible Product Water Concentration
NSF/ANSI Standard 53 – Health Effects			
Lead pH 6.5	99.5%	150±15 ppb	10 ppb
Lead pH 8.5	99.6%	150±15 ppb	10 ppb
Mercury pH 6.5	95.5%	6±0.6 ppb	2 ppb
Mercury pH 8.5	95.9%	6±0.6 ppb	2 ppb
Cadmium pH 6.5	97.4%	30±3 ppb	5 ppb
Cadmium pH 8.5	99.2%	30±3 ppb	5 ppb
Benzene	93.5%	15±1.5 ppb	5 ppb
Asbestos	> 99%	55000000±45000000 Fibers/L	99%*
NSF/ANSI Standard 401 – Emerging Compounds/Incidental Contaminants			
Bisphenol A†	95.5%	2000±400 ppt	300 ppt
Estrone†	96.4%	140±28 ppt	20 ppt
Ibuprofen†	94.9%	400±80 ppt	60 ppt
Naproxen†	96.4%	140±28 ppt	20 ppt
Nonyl phenol†	93.5%	1400±280 ppt	200 ppt
NSF/ANSI Standard 42 – Aesthetic Effects			
Chlorine	97.4%	2.0±0.2 ppb	50%*
Particulate Reduction Class I	99.6%	>10000 particles/mL	85%*

* NSF Minimum Percent Reduction Requirement.
† Valid for the following systems: Ultramax Jet Black (OB24), Space Saver (OB21), Amalfi (OB32), Grand Color Series (OB36), Pacifica (OB41), Capri (OB43), Mini Plus (OB44), Marina (OB47), Monterey (OB50), and Wave (OB53).
These systems have been tested according to NSF/ANSI 401 (for applicable systems), 42 and 53 for reduction of the substances listed. The concentration of each of the indicated substances in water entering the systems was reduced to a concentration less than or equal to the permissible limit for water leaving the systems, as specified in NSF/ANSI 401, 42 and 53.

Additional Information

- EPA's Lead in Drinking Water Website: epa.gov/ground-water-and-drinking-water/basic-information-about-lead-drinking-water
- Understanding NSF/ANSI Standard 53: workingpressuremag.com/understanding-nsf-ansi-53/

Questions?

- For questions about a filter: Contact the product manufacturer or see the product listing directories listed on the first page.
- For questions about this document: Send an email to latham.michelle@epa.gov or shah.manthan@epa.gov.



February 12, 2025

Re: 2025 Voluntary Lead Service Line Replacement Program

Dear Resident,

For calendar year 2025, the voluntary lead service line replacement program has been renewed and funded in the amount of \$250,000, providing opportunities for 50 residences to replace their lead service lines and receive reimbursement. Those that will be given the first opportunity to participate in the program will be from the prior year's waiting list of addresses that expressed interest in the program.

You are receiving this letter because you are one of the residences now eligible to participate in the 2025 Voluntary Lead Service Line Replacement Program.

The Village will extend reimbursement up to 50% of the cost, not to exceed \$5,000, for the replacement of the lead service line from the water main into the house. Eligible costs include your contractor's costs to install the service line as well as any applicable costs from the Village, such as a tapping fee, inspection fee, and a new water meter. Individuals are not eligible to participate in this program if the service line replacement is part of a new house construction or building addition.

The next steps to fulfill the requirements of the program are as follows:

1. Obtain a minimum of two (2) quotes from licensed, bonded plumbers to perform your service replacement. Their work should include: excavating the water main in the street or parkway for the Village to perform a new tap, terminating your old lead service at the main, running new 1-1/2" copper from the tap into your residence, plumbing in a new Village-provided water meter, and restoring your home's electrical grounding if applicable.
2. Send those quotes electronically to LSL@Winnetka.org. Within 48 hours, you should receive a response that will detail your reimbursement amount, inclusive of your permit fees. The program provides reimbursement for 50% of the cost associated with the replacement of your lead service line, not to exceed \$5,000 per property. While you are not obligated to take the low bidder, the Village's reimbursement will be based on the lowest price.
3. Apply for the appropriate permits at the Community Development Department at the Village Hall (510 Green Bay Road.) At this time, you will be required to pay the permit fees

due to the Village. These range from \$2,965 to \$4,265 depending on the size of water main to which you are connecting.

4. When your plumber is prepared to do the work, the contractor should call 847-716-3551 to schedule the tap. Please have them provide at least 48 hours advance notice of the work. All inspections of the completed service line installation should be scheduled through Community Development at 847-716-3527.
5. Once the service installation is complete, please send a final invoice from your plumber to LSL@Winnetka.org. Within 3-4 weeks of receipt, a reimbursement check will be mailed to you in the amount previously confirmed by the Village.

If you are no longer interested in the Voluntary Lead Service Line Replacement Program, please notify the Water & Electric Office at 847-716-3558 or LSL@Winnetka.org. This will allow the utility an opportunity to extend participation in the program to another resident on the waiting list.

Extension of the Voluntary LSL Program into 2026 is not guaranteed and is subject to budget approval by the Village Council. In the interest of assisting as many residents as possible, residences deemed eligible for the program in 2025 that fail to complete their service line replacement are not automatically carried over to the next year's program.

If you have additional questions, please contact the Water & Electric Office at 847-716-3558 or LSL@Winnetka.org.

Sincerely,

Nicholas Narhi

Director of Water & Electric



AWWA Standard

4.4.2 - Flushing by the customer after lead service replacement. The customer should flush all interior premise plumbing the same day or before next water use following the replacement. Subsequent flushing by the customer should be done once every two weeks for three months or at other intervals based on monitoring results if available. Utilities may want to encourage best times to flush based on water demand and operations (for example, when neighbors' water usage is low, e.g., midmorning to dinner time or late at night). Customers shall be advised to not use hot water in the premise plumbing until initial flushing is completed to prevent sedimentation of lead particles in premise hot water tanks.

4.4.2.1 - Suggested instructions for customers. **1.** Find all the faucets that will drain, including the basement and all floors in your house. **2.** Remove aerators and screens whenever possible, including the shower heads, from all faucets you plan to flush. **3.** Include the laundry tubs, hose-bibs, bathtubs, and showers as flushing points. **4.** After all the aerators are off, open the faucets in the basement or lowest floor in the house. Leave all faucets running at highest rate possible, using cold water. **5.** After the faucets are all open in lowest floor, open the faucets on next highest floor of the house. Continue until faucets are open on all floors. **6.** After all faucets are opened, leave the water running for at least 30 minutes. **7.** After 30 minutes, turn off the first faucet you opened and continue to turn off other faucets in the same order you turned them on. **8.** Clean aerators/screens at each faucet. You may need to replace screens/ aerators if too old or worn. Utilities and customers may consider an optional approach by coordinating a targeted flush of a few faucets at a time before opening all the faucets for the whole house flush. The targeted flush would start with a pattern of opening all faucets in a single area or single floor and then moving to the next to increase the flow velocities, followed by the whole house flush described above, with all faucets open.

4.4.2.2 - Additional daily miniflush. As a precaution, the customer should do a miniflush of premise plumbing by running tap water each morning or when the water sits in the pipe for at least 6 hours. Flush for 5 minutes to displace water that has been sitting in the pipes inside the house and in the service line. This could include taking a shower, running the dishwasher, flushing a toilet, collecting water for plants/garden, or running the faucet. The customer should do this before using any water for drinking, cooking, infant formula, and so on. Daily miniflushes should continue for six months or until lead sample results show the lead level is below the regulatory guideline. The customer should clean debris from aerators and screens once a month for six months. After six months, clean debris twice a year.

This is not a complete list of local companies who perform water service line installations. The companies listed in this document are for informational purposes only and do not constitute an endorsement.

<u>Contractor Name</u>	<u>Contractor Contact Phone</u>	<u>Contractor Contact Address</u>	<u>Contractor Contact City</u>	<u>State</u>	<u>Zip</u>
AAA RODRIGUEZ PLUMBING CO	(847) 251-9190	430 PINE MANOR DR	WILMETTE	IL	60091
ADVANCED UNDERGROUND SPRINKLER SYSTEMS	(847) 433-0011	954 MARVEL LN	HIGHLAND PARK	IL	60035
AMERICAN VINTAGE HOME	(847) 251-5255	1523 PAYNE ST	EVANSTON	IL	60201
BIAGI PLUMBING	(847) 263-1616	28430 BALLARD DR	LAKE FOREST	IL	60045
BILL'S PLUMBING & SEWER, INC	(847) 512-3575	1855 HOLSTE RD	NORTHBROOK	IL	60062
BMW PLUMBING	(847) 948-8484	440 LAKE COOK RD	DEERFIELD	IL	60015
CUPCO PLUMBING INC	(224) 637-0514	181 WARDEN LN	ROUND LAKE	IL	60073
DEMUTH, INC	(847) 433-9285	2900 SKOKIE VALLEY RD	HIGHLAND PARK	IL	60035
ED FELLOW PLUMBING & HEATING	(847) 814-5311	2015 SPRUCEWOOD	LINDENHURST	IL	60046
EJ PLUMBING	(773) 836-8191	6021 W MONTROSE	CHICAGO	IL	60634
ERNIE'S UNDERGROUND	(847) 815-8772	P.O. BOX 7921	GURNEE	IL	60031
FJ KERRIGAN PLUMBING	(847) 251-2695	811 RIDGE AVE	WILMETTE	IL	60091
FLADER PLUMBING & HEATING CO	(847) 491-6980	3004 CENTRAL ST	EVANSTON	IL	60201
FRANK MCCOY SEWER AND PLUMBING	(708) 498-0323	8817 ONEILL DR.	BURR RIDGE	IL	60527
GLENBROOK PLUMBING	(847) 724-2344	1901 PICKWICK LN	GLENVIEW	IL	60026
ILLINOIS SEWER & DRAINAGE	(224) 888-8122	39370 N RTE 59, SUITE #2	LAKE VILLA	IL	60046
JOHN J. CAHILL, INC	(847) 864-5225	1515 CHURCH ST	EVANSTON	IL	60201
JZ PLUMBING INC	(630) 462-9363	2092 GLADSTONE DR	WHEATON	IL	60189
KOETZ PLUMBING	(847) 362-1480	28915 N HERKY DR #104	LAKE BLUFF	IL	60044
LAKEVIEW PLUMBING INC	(773) 343-9755	6920 W KEENEY	NILES	IL	60714
LITTLE TOMMY'S PLUMBING SHOP, INC.	(847) 443-9115	1578 OLD DEERFIELD RD	HIGHLAND PARK	IL	60035
MA GLACIER PLUMBING	(773) 517-7839	409 VIRGINIA PL	WHEELING	IL	60900
NORTH COAST PLUMBING, SEWER & DRAINAGE, INC.	(847) 361-0970	8420 LEHIGH AVE, 2B	MORTON GROVE	IL	60053

<u>Contractor Name</u>	<u>Contractor Contact Phone</u>	<u>Contractor Contact Address</u>	<u>Contractor Contact City</u>	<u>State</u>	<u>Zip</u>
PAPPAS COMPANY	(847) 657-0800	2100 JOHNS CT	GLENVIEW	IL	60025
PARKS PLUMBING & SEWER	(847) 676-1931	8121 N LAWNSDALE	SKOKIE	IL	60076
PASQUESI PLUMBING	(847) 433-9426	3218 SKOKIE VALLEY RD	HIGHLAND PARK	IL	60035
PMT CONTRACTORS	(815) 344-5473	3504 IVY LN	JOHNSBURG	IL	60051
R&J PLUMBING & SEWER CO	(847) 630-0452	1415 SHAWNEE TRAIL	RIVERWOODS	IL	60015
RAVINIA PLUMBING & HEATING	(847) 432-5561	1580 OLD SKOKIE RD	HIGHLAND PARK	IL	60035
RB PLUMBING & SEWER	(847) 966-8729	8469 HARMS RD.	SKOKIE	IL	60077
RELANCE PLUMBING INC	(847) 583-1858	1848 TECHNY COURT	NORTHBROOK	IL	60062
RETRO PLUMBING	(773) 505-6234	724 ELM STREET	WINNETKA	IL	60093
RICK'S SEWER AND DRAINAGE	(847) 635-8988	3614 W. JOHN ST	MCHENRY	IL	60050
RMO PLUMBING	(773) 370-8899	8527 W. BERWYN	CHICAGO	IL	60656
RODRIGUEZ PLUMBING CO INC	(847) 707-3887	16099 W POPE BLVD	PRAIRIE VIEW	IL	60069
TANGNEY & SON PLUMBING & SEWER	(847) 599-0635	41550 N HIGHWAY 45	ANTIOCH	IL	60002
TYLER'S UNDERGROUND	(847) 587-3152	25668 RASKA LANE	LAKE VILLA	IL	60046

The companies listed in this document are for informational purposes only and do not constitute an endorsement. Some of these companies may perform service installations in conjunction with a licensed plumber.



LEAD INFORMATIONAL NOTICE
IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER

Today's Date: [DATE]

[RESIDENT NAME]

[SERVICE ADDRESS]

Dear Resident:

The Village of Winnetka has been made aware of your planned replacement of a lead service line (LSL) at your property. The information provided below is meant to educate you on the risks of lead and the Village's policies regarding lead service lines.

In August 2021, the Lead Service Line Replacement and Notification Act (415 ILCS 5/17.12) was signed into law. Effective January 1, 2022, this act requires the replacement of all lead service lines in the State of Illinois. When a service is repaired or upgraded, the entirety of the lead service must be replaced. Partial service replacements are no longer permitted.

Per the Act, the replacement of the LSL triggers a notification requirement whereby the homeowner must be made aware of the increased lead risks resulting from the work. That information is provided to you in this package.

The Village has a long-range plan of addressing all the LSL replacements in its service territory. Through work in conjunction with planned water main replacements, resident participation in voluntary replacement programs and addressing annual leaking services on the system, the Village believes it can replace all of the lead service lines within the state mandated deadline (2041.) You can find more information on that plan at:

<https://www.villageofwinnetka.org/386/Lead-Service-Line-Replacement>

The purpose of this notice is for informational purposes only. While it is not known for certain whether or not your project will adversely affect the lead (if present) plumbing in and outside your home, below describes some information about the preventative measures you can take to reduce the amount of lead in drinking water.

What you can do to reduce lead exposure in drinking water after service replacement:

Run your water to flush out lead. If the plumbing in your home is accessible; you may be able to inspect your own plumbing to determine whether or not you have a lead service line. Otherwise, you will most likely have to hire a plumber.

Appendix C4 - Customer LSL Replacement

- If you do not have a lead service line, running the water for 1-2 minutes at the kitchen tap should clear the lead from your household plumbing to the kitchen tap. Once you have done this, fill a container with water and store it in the refrigerator for drinking, cooking, and preparing baby formula throughout the day.
- If you do have a lead service line, flushing times can vary based on the length of your lead service line and the plumbing configuration in your home. The length of lead service lines varies considerably. Flushing for at least 3-5 minutes is recommended.

Use cold water for drinking, cooking, and preparing baby formula. Do not cook with or drink water from the hot water tap; lead dissolved more easily into hot water. Do not use water from the hot water tap to make baby formula.

Look for alternative sources or treatment of water. You may want to consider purchasing bottled water or a water filter that is certified to remove “total lead”.

Clean and remove any debris from faucet aerators on a regular basis.

Do not boil water to remove lead. Boiling water will not reduce lead.

Purchase lead-free faucets and plumbing components.

Remove the entire lead service line.

Test your water for lead. While we do not perform the testing, we have provided a list of laboratories certified to do the testing on the next page. Laboratories will send you the bottle for sample collection. Please note that we are not affiliated with the laboratories and they will charge you a fee for testing.

- If the test results indicate a lead level above 15ug/L, bottled water should be used by pregnant women, breast-feeding women, young children, and formula-fed infants.

For more information, please contact the Water & Electric Department at (847) 716-3558.

Appendix C4 - Customer LSL Replacement

The laboratories listed in this document are for informational purposes only and do not constitute an endorsement.

Laboratory Information	Telephone
Suburban Laboratories, Inc. 1950 S Batavia Ave #150 Geneva, IL 60134	(708) 544-3260
Pace Analytical (Formerly PDC Labs) 2231 W Altorfer Drive Peoria, IL	(309) 383-1775
Lake County Environmental Laboratory 500 W. Winchester Rd. #103 Libertyville, IL	(847) 377-7741
Culligan Analytical Laboratory 9399 West Higgins Road, Suite 1100 Rosemont, IL	(847) 430-1219
First Environmental Labs 1600 Shore Rd # D, Naperville, IL	(630) 778-1200
Environmental Monitoring 509 N 3 rd Ave Des Plaines, IL	(847) 324-3341
Gabriel Laboratories, Ltd. 1421 N Elston Ave Chicago, IL	(773) 486-2123
Scientific Control Labs, Inc. 3158 S Kolin Ave Chicago, IL	(773) 254-2406
Teklab Inc. 5445 Horseshoe Lake Rd. Collinsville, IL	(618) 344-1044

For a complete list of accredited testing labs please use the following link:
<http://www.epa.illinois.gov/topics/certification-training/lab-accreditation/accredited-labs/index>

APPENDIX D

YEAR-BY-YEAR REPLACEMENT BREAKDOWN

2020.....	26
2021.....	26
2022.....	33
2023.....	106
2024.....	101
2025.....	11
TOTAL = 303	

ADDRESS	DATE INSTALLED	LSL REPLACMENT DATE
140 GREEN BAY RD	3/5/2020	3/5/2020
1442 SCOTT AVE	4/3/2020	4/3/2020
615 CHERRY ST	4/7/2023	6/18/2020
1518 EDGEWOOD LN	6/29/2020	6/29/2020
1341 ASBURY AVE	7/1/2020	7/1/2020
1045 PINE ST	7/1/2020	7/1/2020
1259 CHERRY ST	7/23/2020	7/23/2020
874 LINCOLN AVE	7/23/2020	7/23/2020
196 SHERIDAN RD	7/24/2020	7/24/2020
519 HOYT LN	8/3/2020	8/3/2020
942 SPRUCE ST	8/7/2020	8/7/2020
1190 WESTMOOR RD	8/13/2020	8/13/2020
957 EUCLID AVE	8/21/2020	8/21/2020
248 LINDEN ST	9/2/2020	9/2/2020
630 PINE LN	9/4/2020	9/4/2020
932 CHERRY ST	9/18/2020	9/18/2020
13 INDIAN HILL RD	9/28/2020	9/28/2020
825 FOXDALE AVE	9/30/2020	9/30/2020
747 ROSEWOOD AVE	10/5/2020	10/5/2020
919 FISHER LN	10/7/2020	10/7/2020
128 CHURCH RD	10/14/2020	10/14/2020
315 FAIRVIEW AVE	10/16/2020	10/16/2020
141 SHERIDAN RD	10/28/2020	10/28/2020
630 ROSEWOOD AVE	11/16/2020	11/16/2020
1069 CHATFIELD RD	11/24/2020	11/24/2020
200 FULLER LN	12/30/2020	12/30/2020
938 PINE ST	3/24/2021	3/24/2021
968 SPRUCE ST	3/26/2021	3/26/2021
64 WOODLEY RD	4/19/2021	4/19/2021
803 PINE ST	5/3/2021	5/3/2021
1144 HAMPTONDALE AVE	5/25/2021	5/25/2021
14 INDIAN HILL RD	6/10/2021	6/10/2021
576 ELM ST	9/25/2023	6/29/2021
849 SHERIDAN RD	7/1/2021	7/1/2021
1260 OAK ST	7/21/2021	7/21/2021
1040 STARR RD	7/27/2021	7/27/2021
792 WALDEN RD	7/29/2021	7/29/2021
972 PINE ST	8/18/2021	8/18/2021
1077 SPRUCE ST	6/13/2023	8/19/2021
1034 WESTMOOR RD	8/24/2021	8/24/2021
1180 OAKLEY AVE	8/30/2021	8/30/2021
253 CHURCH RD	9/14/2021	9/14/2021
819 HUMBOLDT AVE	9/28/2021	9/28/2021
984 CHERRY ST	10/5/2021	10/5/2021
886 WILLOW RD	10/20/2021	10/20/2021
636 GARLAND AVE	10/26/2021	10/26/2021
365 LINDEN ST	11/2/2021	11/2/2021
656 SHERIDAN RD	11/3/2021	11/3/2021
462 PROVIDENT AVE	11/8/2021	11/8/2021
350 ELDER LN	11/10/2021	11/10/2021
747 WALDEN RD	11/10/2021	11/10/2021
1152 HAMPTONDALE AVE	11/17/2021	11/17/2021
126 FULLER LN	1/19/2022	1/19/2022
856 FOXDALE AVE	2/8/2022	2/8/2022
883 ELM ST	2/24/2022	2/24/2022

APPENDIX D

942 PINE ST	3/31/2022	3/31/2022
809-811 OAK ST	4/15/2022	4/15/2022
576 WILLOW RD	4/20/2022	4/20/2022
1138 SCOTT AVE	4/21/2022	4/21/2022
379 ROSEWOOD AVE	5/1/2022	5/1/2022
401 HAWTHORN LN	5/6/2022	5/6/2022
560 SHERIDAN RD	5/24/2022	5/24/2022
644 PINE LN	6/16/2022	6/16/2022
385 ROSEWOOD AVE	6/21/2022	6/21/2022
490 CHERRY ST	6/24/2022	6/24/2022
199 FOREST ST	7/7/2022	7/7/2022
631 GARLAND AVE	7/15/2022	7/15/2022
1120 MERRILL ST	7/26/2022	7/26/2022
1111 MERRILL ST	7/27/2022	7/27/2022
444 ELDER LN	8/2/2022	8/2/2022
873 CHERRY ST	8/5/2022	8/5/2022
1290 SCOTT AVE	8/19/2022	8/19/2022
260 LOCUST ST	8/25/2022	8/25/2022
415 BERKELEY AVE	8/30/2022	8/30/2022
815 ROSEWOOD AVE	10/18/2022	10/18/2022
848 TOWER RD	10/18/2022	10/18/2022
1015 STARR RD	11/1/2022	11/1/2022
1036 ELM ST	11/3/2022	11/3/2022
386 FAIRVIEW AVE	11/8/2022	11/8/2022
768 FOXDALE AVE	11/8/2022	11/8/2022
841 FOXDALE AVE	11/8/2022	11/8/2022
519 ELDER LN	11/10/2022	11/10/2022
93 GREEN BAY RD	11/14/2022	11/14/2022
952 PINE TREE LN	11/16/2022	11/16/2022
76 LOCUST RD	11/21/2022	11/21/2022
550 ROSEWOOD AVE	3/10/2023	3/10/2023
642 CHERRY ST	4/10/2023	4/10/2023
598 BIRCH ST	4/13/2023	4/13/2023
1152 OAK ST	4/21/2023	4/21/2023
508 CHERRY ST	4/24/2023	4/24/2023
582 PROVIDENT AVE	4/24/2023	4/24/2023
555 CHERRY ST	4/25/2023	4/25/2023
520 MEADOW RD	4/25/2023	4/25/2023
950 WESTMOOR RD	4/25/2023	4/25/2023
1409 SCOTT AVE	4/28/2023	4/28/2023
500 CHERRY ST	5/1/2023	5/1/2023
1028 CHERRY ST	5/4/2023	5/4/2023
480 ORCHARD LN	5/4/2023	5/4/2023
1088 PINE ST	5/10/2023	5/10/2023
1100 PINE ST	5/10/2023	5/10/2023
1428 SCOTT AVE	5/12/2023	5/12/2023
670 WALDEN RD	5/17/2023	5/17/2023
1086 SPRUCE ST	6/8/2023	6/8/2023
1108 SPRUCE ST	6/8/2023	6/8/2023
615 SPRUCE ST	6/9/2023	6/9/2023
1046 SPRUCE ST	6/14/2023	6/14/2023
604 WILLOW RD	6/14/2023	6/14/2023
1184 TOWER RD	6/24/2023	6/24/2023
1411 EDGEWOOD LN	6/27/2023	6/27/2023
655 LINCOLN AVE	6/27/2023	6/27/2023
1028 DINSMORE RD	7/6/2023	7/6/2023
1155 ASH ST	7/10/2023	7/10/2023
454 CEDAR ST	7/18/2023	7/18/2023
518 CHERRY ST	7/18/2023	7/18/2023
439 MAPLE ST	7/19/2023	7/19/2023
595 ROSEWOOD AVE	7/20/2023	7/20/2023

APPENDIX D

1004 SPRUCE ST	7/20/2023	7/20/2023
1230 BROADMEADOW RD	7/21/2023	7/21/2023
592 CHERRY ST	7/21/2023	7/21/2023
648 CHERRY ST	7/21/2023	7/21/2023
509 CHERRY ST	7/24/2023	7/24/2023
623 CHERRY ST	7/24/2023	7/24/2023
466 POPLAR ST	7/25/2023	7/25/2023
1051 SPRUCE ST	7/26/2023	7/26/2023
614 CHERRY ST	7/27/2023	7/27/2023
609 CHERRY ST	7/31/2023	7/31/2023
568 CHERRY ST	8/1/2023	8/1/2023
525 ASH ST	8/2/2023	8/2/2023
530 CHERRY ST	8/2/2023	8/2/2023
654 CHERRY ST	8/2/2023	8/2/2023
429 WALNUT ST	8/4/2023	8/4/2023
1011 HUBBARD PL	8/16/2023	8/16/2023
391 LINDEN ST	8/16/2023	8/16/2023
164 WOODLAND AVE	8/16/2023	8/16/2023
166 WOODLAND AVE	8/16/2023	8/16/2023
515 MEADOW RD	8/25/2023	8/25/2023
1235 ASBURY AVE	9/6/2023	9/6/2023
460 HILL RD	9/13/2023	9/13/2023
0 VILLAGE GREEN	9/14/2023	9/14/2023
595 ELM ST	9/15/2023	9/15/2023
538 MEADOW RD	9/15/2023	9/15/2023
555 WALNUT ST	9/22/2023	9/22/2023
1304 ASBURY AVE	9/26/2023	9/26/2023
1311 SCOTT AVE	9/28/2024	9/28/2023
1317 SCOTT AVE	9/28/2024	9/28/2023
1285 SCOTT AVE	9/29/2023	9/29/2023
1270 SCOTT AVE	10/2/2023	10/2/2023
1271 SCOTT AVE	10/2/2023	10/2/2023
1243 SCOTT AVE	10/3/2023	10/3/2023
1278 SCOTT AVE	10/3/2023	10/3/2023
1249 ASH ST	10/4/2023	10/4/2023
1013 RANDOLPH ST	10/5/2023	10/5/2023
1303 SCOTT AVE	10/5/2023	10/5/2023
795 LOCUST ST	10/6/2023	10/6/2023
1192 SCOTT AVE	10/6/2023	10/6/2023
1152 SCOTT AVE	10/10/2023	10/10/2023
1174 SCOTT AVE	10/11/2023	10/11/2023
180 CHESTNUT ST	10/13/2023	10/13/2023
1004 ASH ST	10/16/2023	10/16/2023
615 ELM ST	10/16/2023	10/16/2023
550 MEADOW RD	10/16/2023	10/16/2023
1149 SCOTT AVE	10/17/2023	10/17/2023
1155 SCOTT AVE	10/17/2023	10/17/2023
1158 TOWER RD	10/17/2023	10/17/2023
979 WILLOW RD	10/17/2023	10/17/2023
1139 SCOTT AVE	10/18/2023	10/18/2023
1163 SCOTT AVE	10/18/2023	10/18/2023
81 HIGH ST	10/19/2023	10/19/2023
1287 SCOTT AVE	10/19/2023	10/19/2023
1293 SCOTT AVE	10/19/2023	10/19/2023
983 WILLOW RD	10/19/2023	10/19/2023
1139 OAKLEY AVE	10/20/2023	10/20/2023
1238 SCOTT AVE	10/24/2023	10/24/2023
1239 SCOTT AVE	10/24/2023	10/24/2023
602 SPRUCE ST	10/24/2023	10/24/2023
1025 WILLOW RD	10/24/2023	10/24/2023
511 CEDAR ST	10/27/2023	10/27/2023

APPENDIX D

1437 EDGEWOOD LN	10/31/2023	10/31/2023
757 LOCUST ST	10/31/2023	10/31/2023
789 HUMBOLDT AVE	11/7/2023	11/7/2023
768 LINCOLN AVE	11/8/2023	11/8/2023
109 FULLER LN	11/9/2023	11/9/2023
1330 WESTMOOR TR	11/9/2023	11/9/2023
1149 ASH ST	11/14/2023	11/14/2023
1234 CHERRY ST	11/16/2023	11/16/2023
695 PROSPECT AVE	11/16/2023	11/16/2023
800 WALDEN RD	11/20/2023	11/20/2023
1163 CHERRY ST	11/26/2023	11/26/2023
550 CEDAR ST	11/29/2023	11/29/2023
425 WALNUT ST	12/7/2023	12/7/2023
660 ELDER LN	12/20/2023	12/20/2023
1484 SCOTT AVE	1/24/2024	1/24/2024
435 BIRCH ST	3/19/2024	3/19/2024
1192 TOWER RD	3/25/2024	3/25/2024
402 HAWTHORN LN	3/26/2024	3/26/2024
435 HAWTHORN LN	3/26/2024	3/26/2024
740 HUMBOLDT AVE	3/27/2024	3/27/2024
205 CHESTNUT ST	3/29/2024	3/29/2024
631 WALDEN RD	4/16/2024	4/16/2024
1174 CHERRY ST	4/17/2024	4/17/2024
580 HAWTHORN LN	4/17/2024	4/17/2024
742 PINE ST	4/18/2024	4/18/2024
1350 HACKBERRY LN	4/23/2024	4/23/2024
379 RIDGE AVE	4/25/2024	4/25/2024
717 WALDEN RD	5/2/2024	5/2/2024
94 ESSEX RD	5/3/2024	5/3/2024
329 LOCUST ST	5/8/2024	5/8/2024
447 SUNSET RD	5/9/2024	5/9/2024
135 CHURCH RD	5/28/2024	5/28/2024
1046 VINE ST	5/30/2024	5/30/2024
981 GORDON TERRACE	6/4/2024	6/4/2024
435 SHERIDAN RD	6/4/2024	6/4/2024
1136 OAK ST	6/5/2024	6/5/2024
1028 STARR RD	6/5/2024	6/5/2024
735 WALDEN RD	6/6/2024	6/6/2024
607 WILLOW RD	6/6/2024	6/6/2024
661 SHERIDAN RD	6/11/2024	6/11/2024
1046 WESTMOOR RD	6/11/2024	6/11/2024
988 ELM ST	6/14/2024	6/14/2024
1303 WESTMOOR TR	6/14/2024	6/14/2024
1282 ASBURY AVE	6/19/2024	6/19/2024
897 SPRUCE ST	6/21/2024	6/21/2024
948 SPRUCE ST	6/21/2024	6/21/2024
959 SPRUCE ST	6/21/2024	6/21/2024
952 SPRUCE ST	6/25/2024	6/25/2024
989 CHERRY ST	6/27/2024	6/27/2024
459 LOCUST ST	6/27/2024	6/27/2024
995 SPRUCE ST	6/27/2024	6/27/2024
44 BRIER LN	7/2/2024	7/2/2024
1186 SPRUCE ST	7/2/2024	7/2/2024
1142 ASH ST	7/8/2024	7/8/2024
913 CHERRY ST	7/9/2024	7/9/2024
917 CHERRY ST	7/9/2024	7/9/2024
892 SPRUCE ST	7/9/2024	7/9/2024
964 SPRUCE ST	7/9/2024	7/9/2024
1005 WESTMOOR RD	7/9/2024	7/9/2024
902 SPRUCE ST	7/10/2024	7/10/2024
903 SPRUCE ST	7/11/2024	7/11/2024

APPENDIX D

886 SPRUCE ST	7/12/2024	7/12/2024
910 SPRUCE ST	7/12/2024	7/12/2024
844 PROSPECT AVE	7/16/2024	7/16/2024
985 SPRUCE ST	7/16/2024	7/16/2024
620 SPRUCE ST	7/17/2024	7/17/2024
896 SPRUCE ST	7/17/2024	7/17/2024
744 LINCOLN AVE	7/18/2024	7/18/2024
982 CHERRY ST	7/24/2024	7/24/2024
806 ROSEWOOD AVE	7/24/2024	7/24/2024
964 CHERRY ST	7/25/2024	7/25/2024
534 ELDER LN	7/25/2024	7/25/2024
1039 PINE ST	7/30/2024	7/30/2024
888 CHERRY ST	7/31/2024	7/31/2024
898 ELM ST	8/1/2024	8/1/2024
21 WOODLEY RD	8/7/2024	8/7/2024
474 BERKELEY AVE	8/8/2024	8/8/2024
460 ELDER LN	8/12/2024	8/12/2024
330 LOCUST ST	8/13/2024	8/13/2024
608 WILLOW RD	8/13/2024	8/13/2024
1176 OAK ST	8/14/2024	8/14/2024
475 ORCHARD LN	8/29/2024	8/29/2024
1340 ASBURY AVE	8/30/2024	8/30/2024
874 GORDON TERR	9/3/2024	9/3/2024
595 SUNSET RD	9/4/2024	9/4/2024
1447 ASBURY AVE	9/5/2024	9/5/2024
859 SHERIDAN RD	9/5/2024	9/5/2024
1206 ASBURY AVE	9/9/2024	9/9/2024
114 BERTLING LN	9/11/2024	9/11/2024
688 GREEN BAY RD	9/12/2024	9/12/2024
232 SHERIDAN RD	9/17/2024	9/17/2024
808 MT PLEASANT ST	9/20/2024	9/20/2024
170 FULLER LN	9/24/2024	9/24/2024
107 BERTLING LN	9/26/2024	9/26/2024
108 FULLER LN	9/26/2024	9/26/2024
1021 ELM ST	10/2/2024	10/2/2024
791 ROSEWOOD AVE	10/2/2024	10/2/2024
412 BERKELEY AVE	10/8/2024	10/8/2024
1155 CHATFIELD RD	10/9/2024	10/9/2024
1215 ELM ST	10/10/2024	10/10/2024
635 MAPLE ST	10/10/2024	10/10/2024
1045 DINSMORE RD	10/17/2024	10/17/2024
470 ORCHARD LN	10/24/2024	10/24/2024
428 ELDER LN	10/29/2024	10/29/2024
334 FOREST ST	10/30/2024	10/30/2024
375 HAWTHORN LN	10/31/2024	10/31/2024
1057 VINE ST	10/31/2024	10/31/2024
425 BIRCH ST	11/6/2024	11/6/2024
466 CHESTNUT ST	11/7/2024	11/7/2024
878 CHERRY ST	11/11/2024	11/11/2024
518 ELDER LN	11/12/2024	11/12/2024
1169 CHERRY ST	11/20/2024	11/20/2024
72 HIGH ST	11/21/2024	11/21/2024
1423 ASBURY AVE	12/2/2024	12/2/2024
389 RIDGE AVE	12/20/2024	12/20/2024
399 RIDGE AVE	2/11/2025	2/11/2025
1271 ASBURY AVE	3/14/2025	3/14/2025
533 MEADOW RD	3/17/2025	3/17/2025
889 CHERRY ST	3/21/2025	3/21/2025
570 HAWTHORN LN	3/27/2025	3/27/2025
7 KENT RD	3/31/2025	3/31/2025
636 WALDEN RD	3/31/2025	3/31/2025

APPENDIX D

1240 CHERRY ST	4/1/2025	4/1/2025
1015 DINSMORE RD	4/1/2025	4/1/2025
300 WOODLAND AVE	4/3/2025	4/3/2025
322 WOODLAND AVE	4/3/2025	4/3/2025

APPENDIX E

Timeline of Public Notification of the LSL Replacement Plan

Date	Content	APPENDIX	Page
September 12, 2022	Village Council Study Session, public meeting. <i>Staff sought policy direction on funding of LSL replacements. The Council established a policy of rebate up to \$5,000.</i>	E.1	2
October 28, 2022	Public Budget Meeting – FY2023 <i>Staff presented funding for LSL replacements, based on the September Study Session, up to 128 services. Approved by Council</i>	E.2	24
March 1, 2023	Mandated LSL correspondence to all affected residents <i>Staff mailed all LSL residents an annual notice informing them of their service and educating them on the efforts the Village is taking to eliminate lead.</i> First come, first serve Voluntary Program is advertised. Original 20 slots fill up in 36 hours. A waitlist is established.	E.3	35
July 18, 2023	Village Council Meeting, public meeting. <i>Voluntary LSL Replacement Program Policy Direction. Based on strong public interest in the program, Council authorized rebate funding for an additional 60 service lines in FY2023.</i>	E.4	39
July 19, 2023	Correspondence issued to 60 additional residents now eligible for rebates through the Voluntary Program	E.5	48
November 3, 2023	Public Budget Meeting – FY2024 <i>Staff presented funding for LSL replacements, up to 137 services, continued policy of rebate up to \$5,000. Approved by Council</i>	E.6	50
March 8, 2024	Mandated LSL correspondence to all affected residents <i>Staff emailed all LSL residents an annual notice informing them of their service and educating them on the efforts the Village is taking to eliminate lead.</i>	E.7	60
March 15, 2024	LSL correspondence to Voluntary Program waitlist <i>Staff mailed 80 LSL homes on the waitlist to extend the offer to participate in the 2024 Voluntary program.</i>	E.8	64

November 1, 2024	Public Budget Meeting – FY2025 <i>Staff presented funding for LSL replacements, up to 118 services, continued policy of rebate up to \$5,000. Approved by Council on December 3, 2024</i>	E.9	68
February 12, 2025	LSL correspondence to Voluntary Program waitlist <i>Staff mailed 50 LSL homes on the waitlist to extend the offer to participate in the 2024 Voluntary program.</i>	E.10	78
March 7, 2025	Mandated LSL correspondence to all affected residents. <i>Staff emailed all LSL residents an annual notice informing them of their service and educating them on the efforts the Village is taking to eliminate lead.</i>	E.11	83



Village of Winnetka Village Council Study Session

September 13, 2022 at 7:00 PM
Village Hall
510 Green Bay Road

AGENDA

- 1. Call to Order**
- 2. Public Comments**
- 3. Discussion**
 - a. Lead Service Line Policy Discussion
- 4. Adjournment**

NOTICE

All agenda materials are available at villageofwinnetka.org (*Governance > Agendas & Minutes*); the *Reference Desk at the Winnetka Library*; or in the *Manager's Office at Village Hall (2nd floor)*.

The Village of Winnetka, in compliance with the Americans with Disabilities Act, requests that all persons with disabilities who require certain accommodations to allow them to observe and/or participate in this meeting or have questions about the accessibility of the meeting or facilities, contact the Village ADA Coordinator, 510 Green Bay Road, Winnetka, Illinois 60093, 847-716-3543; T.D.D. 847-501-6041.



Village of
WINNETKA, IL

Agenda Item Executive Summary

TITLE: Lead Service Line Policy Discussion

PRESENTER: Brian Keys

AGENDA DATE: September 13, 2022

CONSENT: No

ITEM TYPE: New Business

ITEM HISTORY:

EXECUTIVE SUMMARY:

In August 2021, the State of Illinois enacted the Lead Service Line Replacement and Notification Act. This legislation contained specific obligations for the Village of Winnetka, beginning in 2022 as it pertains to lead service lines. The Village's potable water system contains 4,494 service connections. Of these service connections, 1,503 service lines are lead and/or partially lead. The key obligations created by the Act are as follows:

- By April 15, 2022, municipalities must create an inventory of lead service lines. Municipalities must submit an updated inventory to the Illinois Environmental Protection Agency (IEPA) by April 15, 2023, with a final inventory due by April 15, 2024.
- As of January 1, 2022, municipalities must fully replace lead service lines when engaging in both scheduled and emergency repairs; partial replacement is no longer permitted except in certain emergency circumstances.
- Municipalities must create a plan to replace all lead service lines and submit the plan to the IEPA. The initial draft of the plan is due on April 14, 2024. Updated plans are required on April 15 of each year, with a final plan due on April 15, 2027.
- The timeline for each municipality to complete the replacement of all lead services lines is based upon the number of lead service lines. In accordance with the timelines contained in the Act, the Village will have seventeen years.

APPENDIX E.1

This Agenda Report provides an update on the inventory of lead water service lines in the Village, and establishes the context for further discussions regarding the future cost allocation considerations for the full replacement of lead service lines in both emergent and planned situations. Policy direction from the Council is required before finalizing the 2023 Water Fund Budget and potential amendments to Village Code.

RECOMMENDATION:

Policy direction from the Council is required before finalizing the 2023 Water Fund Budget and potential amendments to Village Code. Staff is recommending establishing a 50% reimbursement funding level up to a maximum of \$5,000 for the replacement of a lead service line to assist property owners with emergent water service line repairs and planned water main projects.

ATTACHMENTS:

1. Agenda Report Lead Service Line Policy Discussion
2. Exhibit A Village Code Water Service Connections
3. Exhibit B Permit Fees
4. Exhibit C LSL Survey

AGENDA REPORT

Subject: Lead Service Line Policy Discussion

Prepared by: Brian Keys, Director Water & Electric
Ben Schuster, Village Attorney

Date: September 13, 2022

Executive Summary:

In August 2021, the State of Illinois enacted the Lead Service Line Replacement and Notification Act. This legislation contained specific obligations for the Village of Winnetka, beginning in 2022 as it pertains to lead service lines. The Village's potable water system contains 4,494 service connections. Of these service connections, 1,503 service lines are lead and/or partially lead. The key obligations created by the Act are as follows:

- By April 15, 2022, municipalities must create an inventory of lead service lines. Municipalities must submit an updated inventory to the Illinois Environmental Protection Agency (IEPA) by April 15, 2023, with a final inventory due by April 15, 2024.
- As of January 1, 2022, municipalities must fully replace lead service lines when engaging in both scheduled and emergency repairs; partial replacement is no longer permitted except in certain emergency circumstances.
- Municipalities must create a plan to replace all lead service lines and submit the plan to the IEPA. The initial draft of the plan is due on April 14, 2024. Updated plans are required on April 15 of each year, with a final plan due on April 15, 2027.
- The timeline for each municipality to complete the replacement of all lead services lines is based upon the number of lead service lines. In accordance with the timelines contained in the Act, the Village will have seventeen years.

This Agenda Report provides an update on the inventory of lead water service lines in the Village, and establishes the context for further discussions regarding the future cost allocation considerations for the full replacement of lead service lines in both emergent and planned situations. Policy direction from the Council is required before finalizing the 2023 Water Fund Budget and potential amendments to Village Code.

Background: Service Line Overview

The Village's water distribution system is comprised of approximately 72 miles of water main with 4,494 service connections. Of these service connections, 1,503 service lines are lead and/or partially lead. Section 13.04.100 (reference Exhibit A) of the Village Code establishes the requirements for water service connections. With few exceptions, it is the property owner that is solely responsible for the costs for the installation, connection, alteration, maintenance, repair and replacement of water service connections. The three exceptions noted in the Code are as follows:

- In the event of a service connection break caused by work being performed by the Village; the Village, at no cost to the owner, will repair the service connection, which may include the replacement of all or part of the service connection.
- Repairs to service connections in single-family residential districts: In the event of a service connection break that is located between the water main and the property line, and if the roundway (i.e., valve) is located within one foot of the property line or between the property line and the curb, the Village will repair or replace the portion of the service line between the roundway and main.
- Repairs to service connections in multi-family, commercial and light industrial districts: In the event of a service connection break, the Village will repair or replace the service connection line from the water main to the curb nearest the property being served.

For both planned service line replacements and emergent events, obligations enacted in the Lead Service Line Replacement and Notification Act will no longer permit the Water Fund to repair or partially replace a lead service line except in certain emergencies. Instead, a full service line replacement is now required.

Overview of Lead Service Line Act:

In 2021, the State of Illinois Legislature approved the Lead Service Line Replacement and Notification Act (Act), codified as 415 ILCS 5/17.12. This Act contained specific obligations for the Village, beginning in 2022, as it pertains to lead service lines. The Act requires the removal and replacement of every lead service line in the Village by 2038.

This report focuses on the first two obligations: inventory of lead service lines and the full replacement of lead service lines in both emergent and planned watermain work.

A. Inventory

The Village is required to create and post on its website an initial inventory of all lead service lines and suspected lead services lines that are connected to the Village's water system by April 15, 2022. Although the Village created the inventory and posted it on its website by the April 15, 2022, deadline, the Village is not required to submit the Inventory to the IEPA for review until April 15, 2023. Subsequent to the IEPA review, the Village must submit a final inventory by April 15, 2024.

The Village was not required to “dig up” service lines purely to create this inventory. Rather, the legislation allowed the inventory to be created using the following methods:

- By reviewing of historical documentation, including as-built drawings, purchase orders, or subdivision plans;
- By visually inspecting service lines when conducting distribution system maintenance;
- Identifying any time period when service lines connected to the Village's water system were primarily lead service lines, if there was such a period; and
- Discussing service line repair and installation with its employees, contractors, plumbers.

Fortunately, historical records (i.e., water service cards) existed in the utility's files. As required by the Act, the Village posted on its website the initial inventory of lead service lines. The inventory contains both a system summary (<https://www.villageofwinnetka.org/386/Lead-Service-Line-Replacement>) and address level detail (<https://www.villageofwinnetka.org/DocumentCenter/View/1732/2022-Water-Service-Data-by-Address-PDF>).

B. Replacement of Lead Service Lines Required When Making Repairs

The Act provides that any owner or operator of a community water supply that replaces a water main on or after January 1, 2022, must identify all lead service lines connected to the water main and replace those lead service lines. To do this, the municipality must (1) identify the service lines connected to the water main, including service lines running on private property and within the building plumbing at the first shut-off valve or 18 inches inside the building, whichever is shorter, and (2) replace any and all portions of each lead service line connected to the water main.

If a property owner refuses to allow access to their property to complete the repair, then the property owner must sign a waiver developed by the Illinois Department of Public Health.

If a property owner refuses to allow access to the property and the property contains non-residential units or rental residential properties, then the property owner must install and maintain filters to reduce the amount of lead in the water used for food preparation or drinking water. The filters must be certified by a third-party certification body to NSF/ANSI 53 and NSF/ANSI 42. The property owner is required to maintain these filters until all the remaining lead service lines are replaced.

Property owners remain responsible for the maintenance of their private property, including repairs of service line breaks that occur on their property. If the property owner partially replaces a lead service line during an emergency repair, the property owner must promptly notify the Village. The Village must replace the remainder of the lead service line within 30 days, though the replacement deadline can be extended to up to 120 days if inclement weather prevents the Village from completing the work in the time allotted.

In the absence of an emergency, if a property owner plans to replace the portion of a lead service line on their property, they must notify the Village at least 45 days prior to the scheduled work. The Village and the property owner must then determine a schedule for complete replacement of the lead service line. The Act does not set a deadline for the Village to complete replacement of a lead service line where the property owner initiated replacement on a non-emergency basis.

Finally, any owner or operator of a community water supply engaging in planned work to replace a lead service line or to repair or replace water mains must provide written notice of the repair to each owner and/or occupant of a potentially affected building. A potentially affected building is a building connected to a known or suspected lead service line. The notice, which can be mailed or posted at the entryway of the building, must include a warning that the work may result in sediment, possibly containing lead; information about how to prevent exposure to lead, including flushing water lines and cleaning filters; and information about the dangers of lead exposure.

The notice must contain the following statement in English, Spanish, Polish, Chinese, Tagalog, Arabic, Korean, German, Urdu, and Gujarati:

“This notice contains important information about your water service and may affect your rights. We encourage you to have this notice translated in full into a language you understand and before you make any decisions that may be required under this notice.”

The notice must be given no less than 14 days before planned repairs. If the planned repairs affect so many people that virtually everyone in a service area would need to receive individual notice, the Village can instead provide notice via local media outlets and social media.

C. Contracting for Repair and Replacement

When a Village awards a contract for the repair or replacement of a lead service line, the Village must make a “good faith effort” to use contractors and vendors owned by women, members of racial minorities, and people with a disability, as those terms are defined in the Business Enterprise for Minorities, Women, and Persons with Disabilities Act, for no less than 20 percent of the total contracts awarded. More specifically, no less than 11 percent of contracts awarded should go to minority-owned businesses; no less than seven percent of contracts awarded should go to women-owned businesses; and no less than two percent of contracts awarded should go to businesses owned by a person with a disability.

A good faith effort is demonstrated when a municipality engages in all the following practices:

- Direct solicitation of interest from Certified Businesses, with sufficient time to allow them to respond;
- Providing interested Certified Businesses with adequate information, plans, and requirements of the contract, including addenda, in a timely manner to assist them with responding to the solicitation;
- Meeting in good faith with interested Certified Businesses that have submitted bids;
- Utilizing the services of the State, business assistance offices, community organizations, or contractor groups in order to recruit Certified Businesses;
- Targeted advertising for subcontractor opportunities suitable for Certified Businesses.

The Act also encourages municipalities to divide projects, where possible, into smaller component parts, to ensure that small Certified Businesses have the ability to qualify for the work as responsible and responsive bidders.

Finally, where a contractor or vendor submits a bid or letter of intent in response to a request for bids or proposals, the contractor or vendor must include a utilization plan that will address how it complies or will comply with the good faith effort requirement. The Village must also collect data at least semi-annually in order to assess compliance with the diversity in hiring requirements. The data must be included in the future required progress reports to the IEPA.

D) Cost Allocation & Financing

The law is silent as to who bears the cost of replacement of lead service lines, and because the ultimate responsibility for the replacement lies with the Village, it would appear that the default

assumption under the Act is that the Village must bear the cost for replacing a customer's lead service line. However, there is language in the Act that indicates the Village may charge for service line replacement.

First, one section states that Villages receiving grant funding must bear the full cost of replacements funded by that grant, suggesting that Villages not receiving grant funding are not required to bear the full cost of replacement.

Second, when a Village prepares the 2024 Plan and submits it to the IEPA, it must include details of the financing options explored by the Village, including measures to address affordability and prevent service shut-offs for low-income residents. If the Village were expected to bear the full cost of replacement in all circumstances, there would be no reason to consider whether service line replacement was affordable for residents. These provisions, among others, indicate that replacement costs can be passed on to private property owners or residents, provided that the costs for lead service line replacement should not unreasonably burden low-income residents.

If the Village decides to bear the costs of replacing lead service lines on private property instead of requiring property owners to pay for the replacement costs, the Act provides the Village additional authority to levy taxes, by ordinance or resolution, to fund lead service line remediation and replacement. In addition, the Village may also use its general authority to levy sales and real property taxes to fund lead service line replacement.

The Act creates a Lead Service Line Replacement Fund, to be used exclusively to finance and administer programs under the Act. The IEPA will be allocating money in the Fund to be used based on administrative rules, which are to be created by January 1, 2023. The IEPA is required to consider the following factors when using the money in the Fund: (1) the prevalence of low-income households in a municipality; (2) the prevalence of lead service lines; and (3) the prevalence of water samples indicating high levels of lead.

The federal infrastructure bill recently signed into law includes nearly \$16 billion to replace lead service lines across the country, with roughly \$1.7 billion designated for lead service line replacement in Illinois. The State must distribute this federal money, at least partially, through the Drinking Water State Revolving Loan. It is not clear how this money will be allocated, but several Illinois lawmakers have indicated that communities with the most severe levels of lead contamination will be targeted to receive the funds, with a particular focus on communities with a high number of minority and disadvantaged residents that have historically suffered from disproportionate harm from lead contamination.

The Act creates a Lead Service Line Replacement Advisory Board. The Advisory Board must deliver a report and recommendation to the Governor and the General Assembly addressing opportunities for dedicated, long-term revenue streams to fund lead service line replacement by July 1, 2023. These recommendations must evaluate the sufficiency of existing revenue sources to fund replacement; the financial burden imposed on low-income households, either due to rate increases or any other cost imposed upon customers; and an assessment of the ability of community water supplies to assess and collect revenue. The Advisory Board's

APPENDIX E.1

recommendations are merely persuasive; they do not compel the Governor or the legislature to take any action to increase funding for lead service line replacement.

Emergent Water Service Line Repairs:

In a typical year, the Water Fund will repair approximately seven emergent service leaks (3 year average: 6.3 leaks; 5 year average: 8 leaks). Most of these events are associated with lead service lines. It should be noted that no records are maintained for the number of service repairs completed by other parties on private property. As such, the total number of leaking lead service lines that are projected to require full replacement is estimated at fourteen service lines to better account previously unknown repairs on private property.

For 2022 (YTD), there have been four service line repairs. Of these repairs, three had lead service lines. Two lead service lines have been fully replaced and the remaining property owner is securing competitive bids to replace the third leaking lead service line. In accordance with the Act, partial replacement or repair of a lead service line is no longer acceptable and each of the property owners was required to fully replace the leaking lead service line. Until such time that the Council establishes a lead service line policy and with the administrative approval of the Village Manager, the Village reimbursed each property owner for 50% of the total cost of their service replacement using a similar approach to that of lead service lines associated with planned water main replacement projects that the Council approved earlier this year.

Summary – Water Service Replacement Cost From Main to House

Address	Leak Location	Contractor Bid	Tapping Fee	Meter Fee	Plumbing Inspection Fee	Parkway Opening Fee	Total Cost
631 Garland Avenue	Private Property	\$13,800.00	\$950.00	\$725.00	\$70.00	\$125.00	\$15,670.00
415 Berkeley	ROW	\$11,700.00	\$950.00	\$725.00	\$70.00	\$125.00	\$13,570.00
460 Elder Lane	ROW	In progress	\$950.00	\$725.00	\$70.00	\$125.00	TBD

The total project cost shown in the above table includes fees charged by the Village. The tapping fee includes material (tapping sleeve, corporation valve, curbstop valve, and b-box) as well as the cost of labor and equipment to tap the water main. The meter fee includes the cost of the water meter, installation labor, equipment, and utility revenue. Exhibit B contains a detailed break down of the material, equipment, labor, and permit revenue generated from each fee.

Water Main Replacement Project & Service Line Replacement:

Beyond emergent repairs, the Water Fund has historically partially replaced lead water service lines as part of water main replacement projects. Prior to 2022, water services in residential neighborhoods, smaller than the standard size of 1-1/2" copper line or constructed with lead, were replaced from the new water main to the property line with a 1-1/2" copper line as part of the water main replacement project. The cost for this replacement work has been historically funded by the Village. Prior to the new Act, replacement of the remainder of the service line from the property line into the house was optional and at the discretion of the property owner. This historical approach, which frequently resulted in the partial replacement of a lead service line, does not comply with the new legislation which mandates fully replacing the lead service line unless the property owner signs the IDPH waiver.

APPENDIX E.1

At the May 17, 2022, Village Council meeting, staff proposed a modification to the FY 2022 planned scope of water main projects. The original scope of work included fifty-one known lead water service lines and staff requested approval to reduce the program scope due to higher anticipated bid costs and increased cost and/or scheduling complexity from the lead services. The Village Council approved the work scope modification and approved a proposal to extend an interim cost-share model to those property owners with lead water services within the water main projects to be completed in 2022. Staff proposed that the Village pay for 50% of the cost for replacing the entire lead service line between the property line and the private home. This cost-share model was similar to the sanitary sewer back-up cost share program the Village implemented to assist property owners with the installation of overhead sanitary backflow prevention systems. Property owners with lead service lines were provided with three options:

- Option 1:** The Property owner could opt to use the Village Contractor's plumber. If the property owner chooses this path, the coordination of the work and the plumber would be managed by the Village, Contractor, and property owner. The property owner would be required to pay the Village for their portion of the work (50%) prior to work commencing.
- Option 2:** The second option would be for the property owner to retain their own plumber. This would allow the property owner to shop around for prices, but also requires the owner to coordinate the work on their own. The property owner would be required to complete the work within 30-days of the Village installing the new water service line from the watermain to the b-box. (Note: State law requires that any modified lead service be completely replaced within 30 days). In this scenario, the Village would reimburse the property owner for 50% of the lesser amount of either the Village's contractor or the customer's contractor.
- Option 3:** The last option would be for the property owner to opt-out of the service upgrade completely. In this scenario, the property owner would be required to sign a waiver developed by the Department of Public Health. If the property owner opts-out of the water service upgrade, they would forfeit their chance to participate in the cost-share program. All the water service replacement work from the b-box to the home would be paid for by the property owner if the service is replaced at a later date.

Each of the three property owners selected Option 1, electing to use the Village's sub-contractor to perform the service line replacement on their private property and reimburse the Village for 50% of the costs. A summary of the costs for the partial replacement of the lead service line from the property line to the house is provided in the following table.

APPENDIX E.1

2022 Water Main Projects - Replacement Of Lead Service Line From The Property Line To House

Address	Village Sub-Contractor	Tapping Fee	Meter Fee	Plumbing Inspection Fee	Parkway Opening Fee	Total Cost	Customer's 50% Share
1111 Merrill Street	\$6,878.00	\$0.00	\$725.00	\$70.00	\$0.00	\$7,673.00	\$3,836.50
1120 Merrill Street	\$7,578.00	\$0.00	\$725.00	\$70.00	\$0.00	\$8,373.00	\$4,186.50
260 Locust Road	\$12,780.00	\$0.00	\$725.00	\$70.00	\$0.00	\$13,575.00	\$6,787.50

Average Total Cost: \$9,873.67

Average Customer Cost: \$4,936.83

For FY 2023, staff has compiled a preliminary list of water main projects. The six water main projects contain 94 lead service connections. A summary of the projects is contained below.

Preliminary List of 2023 Water Main Projects

Project	Estimated Project Cost (w/service line to property line)	No. Lead Service Lines
Spruce Street (Glendale to Locust)	\$520,950	18
Spruce Street (Locust to Birch)	\$564,000	18
Cherry Street (Maple to Sheridan)	\$838,050	24
Elm Street (Lincoln to Maple), Streetscape	\$312,775	2
Elm Street (Maple to Sheridan)	\$499,750	7
Scott Avenue (Randolph to Green Bay), transfer services off of 6" main for abandonment	\$152,250	25

Total: 94

The cost allocation for the replacement of the lead service lines on private property has the potential to have a significant impact on the Water Fund. Below are four funding scenarios for comparison purposes:

Funding Scenarios

Funding Allocation For Service Line Replacement on Private Property	No. Lead Service Lines	Cost Per Service Line	Increase In Total Project Cost Of 2023 Water Main Projects
Village Pays 100% (2022 avg. cost \$9,874)	94	\$9,874.00	\$928,156.00
Village Pays or Credits a Maximum of \$7,500 per service	94	\$7,500.00	\$705,000.00
Village Pays or Credits a Maximum of \$5,000 per service	94	\$5,000.00	\$470,000.00
Village Pays or Credits a Maximum of \$2,500 per service	94	\$2,500.00	\$235,000.00

Lead Survey Line Policy Survey:

In preparation for the lead line policy discussion, the Finance Department reached out to other municipalities regarding their approach to the cost allocation associated with the replacement of lead service lines. A summary of this information is shown below with detailed information included in Exhibit C. The survey shows a broad range of programs and cost sharing arrangements. Both Glenview and Deerfield have a 50% cost share program in place similar to what Winnetka is proposing. Highland Park has implemented a program with a 20% cost share while Lake Forest and Glencoe do not have a cost sharing program in place, but are waiving associated fees. Other communities such as Lake Bluff, Northbrook and Wilmette are still in the process of formulating long-term plans.

Summary of Area Programs - Lead Service Line Replacement Policy				
Community	# of LSL's	Cost Share	Cost Share Cap	Waive Fees
Glenview	3,500	50%	N/A	No
Highland Park	2,000 - 2,500	20%	\$3,000 - \$5,000	No
Deerfield	650	50	\$5,000	No
Lake Forest	300	None	N/A	Yes
Glencoe	600	None	N/A	Yes
Kenilworth	Unknown	None	N/A	Yes
Northbrook	Unknown	LSL replacement program in planning phase		
Wilmette	Unknown	LSL replacement program in planning phase		
Lake Bluff	140-150	LSL replacement program in planning phase		
Libertyville	700	50%	\$2,500 - \$3,500	No
River Forest	Unknown	50%	\$2,500 - \$5,000	No
Naperville	Unknown	100% Rebate	\$2,550 - \$4,250	No

Recommendations:

Staff is recommending establishing a 50% reimbursement funding level up to a maximum of \$5,000 for the replacement of a lead service line to assist property owners in the following situations:

- **Emergent Replacements:** Based on a historical average of 7 leaks per year with the majority occurring on lead service lines between the water main and property line, and assuming a similar number of events occur between the property line and the house, it is anticipated that approximately 14 lead service lines will need to be emergently replaced on an annual basis. The property owner would secure competitive quotes for the full replacement of the water service line from the water main to the house. Upon completion, the Village would issue a reimbursement for 50% of the cost, not to exceed \$5,000.

Impact to Water Fund Budget: 14 service lines x \$5,000 credit = \$70,000

- **Planned Replacements:** The number of planned water main replacements will vary year-by-year depending on the location of water main replacement projects. For 2023, the six proposed water main projects include 94 lead water services that will need to be fully replaced in accordance with the Act.

Impact to Water Fund Budget: 94 service lines x \$5,000 credit = \$470,000

APPENDIX E.1

- **Lead Water Service Replacement Program:** Establish a voluntary program for property owners that would like to replace their lead service line. The program would be managed in a similar manner to the prior Public Works' Sanitary Backflow Preventor Program. Program funding would be allocated each year and rebates would be offered on a first-come, first-served basis while funding remained. The property owner would secure competitive quotes for the full replacement of the water service line from the water main to the house. Upon completion, the Village would issue a reimbursement for 50% of the cost, not to exceed \$5,000.

Example: Based on 30 service lines

Impact to Water Fund Budget: 30 service lines x \$5,000 reimbursement = \$150,000

- In those instances where a property owner is renovating a home which requires a water service line upgrade or demolishing a home with a lead water service, the reimbursement amount of \$5,000 would not be applicable.
- For longer term planning and included with the budget process, staff would review the impact on water rates to ensure adequate funding is available to sustain the 50% cost share, \$5,000 cap for future lead service line replacements. At this time, staff projects the Water Fund can accommodate these cost increases, but water rate adjustments will be necessary to meet this unfunded mandate.
- Staff will monitor and pursue grant funding opportunities at the State and Federal level that would benefit the Village toward long term resolution of lead service lines.

Next Steps:

Policy direction from the Council is required before proceeding with the development of the 2023 Water Fund Budget. Based on direction from the Village Council, staff will also draft amendments to the applicable section(s) of Village Code.

Attachments:

- Exhibit A: Excerpt From Village Code, Section 13.04.100 Water Service Connections
- Exhibit B: Breakdown of Permit Fees
- Exhibit C: Lead Service Line Replacement Policy Survey

Section 13.04.100 Water service connections. APPENDIX E.1

A. Definitions.

1. **Water Service Connection; Service Connection.** As used in this section, water service connection or, alternatively, service connection shall mean the pipe, corporation cock, roundway or B-box, shut-off cock and other appurtenances necessary to bring water from any water main of the Village to the plumbing system of the building or premises to be supplied.

2. **Service Connection Break.** As used in this section, service connection break shall mean a failure of any part of a water service connection that causes water to leak from any part of the water service connection or from the building or premises being supplied by the service connection.

3. **Lead-free.** As used in this section, lead-free shall have the same meaning as defined in the Illinois Plumbing Code, as adopted by reference by the Village.

4. **Minor service connection repair.** As used in this section, minor service connection repair shall mean the repair of a service connection break that the Director of Water and Electric, in the exercise of his professional judgment, has determined can be repaired without (i) replacing any portion of the water service connection, (ii) installing a new water meter, (iii) reconnecting any part of the service connection to the water meter, or (iv) jeopardizing the reliability of the water distribution system.

B. Standards for Installation, Repair and Maintenance of Water Service Connections.

1. Permits and approval required.

a. No water service connection shall be installed, repaired, maintained or replaced except by a licensed plumber who has first notified the Water and Electric Department. All such work shall be subject to the approval of the Water and Electric Department and shall be performed in accordance with the rules, regulations, standards and practices of the Water and Electric Department, which shall have the sole discretion and authority to determine whether the work constitutes minor service connection repairs, as defined in subsection (A) above.

b. In addition, any person who performs any work on a water service connection other than a minor service connection repair shall first obtain a permit from the Village as provided in Title 15 of this Code. All such work shall be done in accordance with the terms of the permit authorizing the work and with the rules, regulations, standards and practices of the Water and Electric Department.

2. **Approved materials; existing lead service connections.** All work on water service connections shall be performed using lead-free and other approved materials, as provided in the Illinois Plumbing Code, as adopted by reference in Chapter 15.08 of this Code. Existing lead water service connections shall be allowed to remain, provided that they comply with all applicable statutes and regulations and provided that, in the event of a leak to such water service connection, the leak requires only minor service connection repairs, as defined in subsection A, above.

3. **Penalties.** Any person who engages in any work on a water service connection that requires a permit, without first obtaining such permit, shall be subject to such additional fines, fees and penalties as may be set by the Village Council from time to time pursuant to Title 15 of this Code.

4. Except for the requirements of paragraph (2), the provisions of this subsection (B) do not apply to work performed by employees of the Water and Electric Department.

C. **Responsibility of Owner.** Except as provided in the following subsection (D) and in section 13.04.105 of this Code, the installation, connection, alteration, maintenance, repair and replacement of water service connections shall be at the sole expense of the owner of the premises to which the water service is supplied.

D. Allocation of Certain Costs to Village.

1. **Service connection breaks caused by Village.** In the event a service connection break is caused by work being performed by the Village, its employees, agents or contractors, the Village or such agent or contractor shall, at no cost to the owner, repair the service connection, which may include the replacement of all or part of the service connection.

2. **Repairs to service connections in single-family residential districts.** In the event of a service connection break in a single family residential zoning district, as defined in Title 17 of this Code, if the service connection break is located between the main and the property line, and if the roundway or B-box is located within one foot of the property line or between the property line and the curb, the Village or its contractor shall repair or replace the portion of the line between the roundway or B-box and the main. As part of such work, the Village, in its sole discretion, may relocate the roundway or B-box to a location within one foot of the property line, in which case the Village will also supply the roundway or B-box at no additional cost to the owner.

3. **Repairs to service connections in multi-family, commercial and light industrial districts.** In the event of a service connection break in a service connection on property located in a multi-family, commercial or light industrial zoning district, as defined in Title 17 of this Code, the Village will assume the cost of repairing or replacing that portion of the service connection line from the Village's water main up to the curb nearest the property being served, regardless of the location of the roundway or B-box. If the roundway or B-box is located between the building line and the curb, the Village shall have the sole discretion to relocate the roundway or B-box to a location closer to the curb, in which case the Village will also supply the roundway or B-box at no additional cost to the owner.

APPENDIX E.1

(MC-5-2012 § 2, Amended, 08/07/2012; MC-5-2008 § 2, Amended, 10/07/2008; MC-9-2007, Amended, 06/19/2007)

APPENDIX E.1
EXHIBIT B

1" Meter Fee	Allocation of Permit Fee			
Permit Fee Per Rate Resolution	Material	Installation Labor	Equipment	Utility Fund Revenue
\$725.00	\$195.00	\$43.00	\$39.00	\$448.00

Tapping Fee, 1-1/2" Service	Allocation of Permit Fee				
Permit Fee Per Rate Resolution	Water Main Size	Material (Tapping sleeve for specific size main, corporation valve, curbstop valve and b-box)	Labor	Equipment	Utility Fund Revenue
\$950.00	4"	\$807.45	\$172.00	\$78.00	Loss -\$107.45
	6"	\$821.45	\$172.00	\$78.00	Loss -\$121.45
	8"	\$887.45	\$172.00	\$78.00	Loss -\$187.45
	10"	\$953.45	\$172.00	\$78.00	Loss -\$253.45
	12"	\$969.45	\$172.00	\$78.00	Loss -\$269.45
	16"	\$1,245.45	\$344.00	\$156.00	Loss -\$795.45
	20"	\$1,755.45	\$344.00	\$156.00	Loss -\$1,305.45

Plumbing

Inspection Fee: Inspection of new service line installation by contracted SafeBuilt plumbing inspector.
\$70

Right-of-way

Excavation

Permit Fee: Administrative fee for processing permit for work in right-of-way.
\$125

Survey of Area Programs - Lead Service Line Replacement Policy**North Shore Communities****Village of Glenview**

Est. # of Lead Service Lines: up to 3,500

On August 2, 2022, passed a 50/50 cost sharing program for private lead service line replacements. Key highlights of the Glenview program are:

- 50/50 cost share between the Village and the homeowner.
- The program does not identify a cap, though the estimated cost must be pre-approved by the Village.
- Glenview is utilizing \$1 million in Federal ARPA funds to support this program.
- Responsibility for the payment of permit fees, tapping fees, materials costs is not specified in the program materials.

City of Highland Park

Est. # of Lead Service Lines: 2,000 - 2,500

The City of Highland Park implemented its Voluntary Lead Service Line Replacement Cost Sharing Program (Directive Number: 06-2021-01) on January 1, 2022. Key highlights of this program include:

- Participation limited to single-family residential structures.
- The entirety of the lead service line (both the public service line and the private service line) must be replaced. Replacement of only the private service side is not permitted.
- The city will reimburse:
 - The lesser of 20% of the improvement costs, or \$3,000 for short-service LSLs.
 - The lesser of 20% of the improvement costs, or \$5,000 for long-service LSLs.
- All other costs, including the interior plumbing costs for relocation of water meter inside the house, permit costs, and other related costs are to be paid by the homeowner.
- Program participants are awarded on a first come first served basis to the extent that budgeted funds remain available.

Village of Deerfield

Est. # of Lead Service Lines: 650

The Village of Deerfield implemented a cost sharing program in March 2022. Key highlights of the program are detailed below:

- Participation limited to single-family residential structures.
- The entirety of the lead service line (both the public service line and the private service line) must be replaced. Replacement of only the private service side is not permitted unless it can be documented that the public portion has already been replaced.

- The city will reimburse the lesser of 50% of the improvement cost or \$5,000 for the replacement of the entire lead service line. For cases where just the private side needs replacement the Village will provide a \$1,000 reimbursement.
- All other costs, including the interior plumbing costs for relocation of water meter inside the house, permit costs, and other related costs are to be paid by the homeowner.
- Program participants are awarded on a first come first served basis to the extent that budgeted funds remain available.

City of Lake Forest

Est. # of Lead Service Lines: 300

The City of Lake Forest is not considering a cost sharing program. Currently, the private service line replacement costs are solely the responsibility of the property owner. The city does waive all permitting fees for replacing the lead service line and maintains a list of qualified contractors.

Village of Glencoe

Est. # of Lead Service Lines: 600

The Village provides several incentives for homeowners to replace their lead service lines including:

- Waiving the permit fee for water line underground repair
- Waiving of Village fees and deposits for pavement patching, sidewalk replacement or parkway restoration related to utility excavation (Homeowners are required to restore all disturbed areas to existing condition or better.)
- No charge for parts including the b-box, curb stop, corporation cock, and tapping saddle
- No charge for the Village water tap service
- No charge for water meter upgrade (if desired)
- Glencoe also maintains a list of pre-qualified contractors that work in the Village.

Village of Kenilworth

Est. # of Lead Service Lines: Unknown

The Village of Kenilworth has not implemented a cost sharing program for lead service line replacements. The cost to replace the private portion of the lead service line is expected to be paid by the homeowner. In 2019 Kenilworth implemented a reduced fee schedule for residents who wish to replace their lead service line including:

- Implemented a flat permit fee of \$160 for lead service line replacement. This was later reduced to \$85 in 2022.
- The following fees have been waived for lead service line replacement projects
 - Permit closeout escrow - \$2,500
 - Right of way construction. Municipal property damage deposit - \$5,000
 - Sidewalk crossing bond - \$500
 - Right of way excavation fee - \$500
 - Inspection fee - \$250
 - Street opening for Village connection - \$100

Village of Northbrook

Est. # of Lead Service Lines: unknown

- The Village of Northbrook is currently gathering more information on the inventory of lead service lines and is in the process of formulating replacement plans.

Village of Wilmette

Est. # of Lead Service Lines: unknown

- The Village of Wilmette is still in the planning stages for addressing this mandate. There is preliminary discussion of implementing some type of cost sharing program, but they are still gathering data.

Village of Lake Bluff

Est. # of Lead Service Lines: 140 - 150

- The Village of Lake Bluff has no formal plan or cost sharing arrangement in place currently to address lead service line replacement. They will be including funding in future year budgets.

Other Communities with Replacement Programs**Village of Libertyville**

Est. # of Lead Service Lines: 700

The Village of Libertyville implemented a cost sharing program in January 2020. Key highlights of the program are detailed below:

- The Village will fund up to 50% of the construction cost for the private lead water service replacement up to \$2,500. For a full replacement the reimbursement is up to \$3,500.

Village of River Forest

Est. # of Lead Service Lines: N/A

The Village of River Forest implemented a cost sharing program in May 2021. Key highlights of the program are detailed below:

- The Village will fund up to 50% of the construction cost for the village lead water service replacement up to \$5,000.
- The Village will fund up to 50% of the construction cost for the private lead water service replacement up to \$2,500.

City of Naperville

Est. # of Lead Service Lines: Unknown

The City of Naperville offers a lead rebate program to assist customers with replacing their lead service lines. Key highlights of the program are detailed below:

- The amount of rebate is determined by the side of the street on which the water main is located.

- Replacements on the long-side, where the water-main is across the street are eligible for a rebate up to \$4,250.
- Replacements on the short-side, where the water-main is in the parkway adjacent to the affected property are eligible for a rebate up to \$2,550.

Summary of Surveyed Replacement Programs

Village of Winnetka

Lead Service Line Replacement

Summary of Area Programs

Community	# of LSL's	Cost Share	Cost Share Cap	Waive Fees
Glenview	3,500	50%	N/A	No
Highland Park	2,000 - 2,500	20%	\$3,000 - \$5,000	No
Deerfield	650	50	\$5,000	No
Lake Forest	300	None	N/A	Yes
Glencoe	600	None	N/A	Yes
Kenilworth	Unknown	None	N/A	Yes
Northbrook	Unknown	LSL replacement program in planning phase		
Wilmette	Unknown	LSL replacement program in planning phase		
Lake Bluff	140-150	LSL replacement program in planning phase		
Libertyville	700	50%	\$2,500 - \$3,500	No
River Forest	Unknown	50%	\$2,500 - \$5,000	No
Naperville	Unknown	100% Rebate	\$2,550 - \$4,250	No

**MINUTES
WINNETKA VILLAGE COUNCIL
STUDY SESSION
September 13, 2022**

(Approved: October 18, 2022)

A record of a legally convened meeting of the Council of the Village of Winnetka, which was held at Council Chambers on Tuesday, September 13, 2022, at 7:00 PM.

- 1) Call to Order. President Rintz called the meeting to order at 7:13 PM. Village Manager Bahan called the roll of the Village Council. Present: Trustees Rob Apatoff, Andy Cripe, Tina Dalman, Kim Handler, and John Swierk. Absent: Trustee Bob Dearborn. Also present: Assistant Village Manager Kristin Kazenas, Village Attorney Ben Schuster, Deputy Village Clerk Berina Gradjan, Water & Electric Director Brian Keys, and 2 persons in the audience.

- 2) Public Comment.

Steve Jayason informs Council of the Chicago Furniture Bank, a non-profit organization serving the Chicagoland area that will collect used furniture, and urges staff to consider utilizing the service.

Teresa Lucas expresses her frustration regarding parking signs on Chestnut Court.

- 3) Lead Service Line Policy Discussion.

In August 2021, the State of Illinois enacted the Lead Service Line Replacement and Notification Act. This legislation contained specific obligations for the Village of Winnetka, beginning in 2022 as it pertains to lead service lines within the Village. Water & Electric Director Brian Keys informs Council of the obligatory specifications that must be met by the State including information pertaining to lead service lines inventory, replacement of lead service lines, plan submittals, and timeline deadlines.

Brian Keys informs Council of the conditions regarding residential owner and Village replacement policies, options for residents seeking to opt out of the lead service line replacement, and financial matters pertaining to water rate increases, budgeting, repair costs, and reimbursement coverage for replacements made.

Council discusses the various policies and cost related matters of surrounding municipalities that are currently working towards the replacement of their lead service lines.

Council also discusses technical concerns regarding the lead service line replacement such as water flow and service material, Village Code provisions, and various cost replacement measures for residents and how these costs can be implemented and paid.

With an opt out option for residents choosing not to partake in the replacement of their lead service line, Council considers how prospective homeowners will be notified of the status of the lead service line and what role brokers can play in disclosing a home's information.

Trustee Dalman expresses her concern regarding public health concern matters related to the lead service lines and what measures can be taken to protect the safety of the community and young families moving into the Village.

APPENDIX E.1

Council discusses the measures that may be implemented moving forward to begin the replacement of lead service lines in order for the Village to be in compliance with the State requirements including providing funding for residents to protect the public health of the community.

- 4) Adjournment. Trustee Apatoff, seconded by Trustee Dalman, moved to adjourn the meeting. By roll call vote, the motion carried. Ayes: Trustees Apatoff, Cripe, Dalman, Handler, and Swierk. Nays: None. Absent: Trustee Bob Dearborn. The meeting adjourned at 9:03 PM.

/s/Berina Gradjan, Deputy Village Clerk
Recording Secretary

WATER & ELECTRIC DEPARTMENT – WATER FUND

58

WATER & ELECTRIC DEPARTMENT – WATER FUND	59
Department Overview The Department supplies potable water for the health and safety of the Winnetka and Northfield residents as well as the unincorporated areas of Indian Hill, Woodley Woods and Longmeadow Road in Northfield. It is also responsible for the installation and repair of the water distribution system. The Water Fund is classified as an enterprise (business) fund. 2023 Budget: \$8,666,109	
510 Green Bay Road Winnetka, IL 60093 847-501-6000 villageofwinnetka.org 	

59

WATER & ELECTRIC DEPARTMENT – WATER FUND	
60	
2022 Accomplishments • Performed preventative maintenance on water distribution system including valve maintenance, valve replacement, leak detection, hydrant maintenance, hydrant replacement and water meter replacement. • Completed preventative maintenance work at the Water Plant including dive inspection of intake and basin cleaning. • Completed 21 water service connections (YTD). • Responded to 22 water main breaks (YTD) as of the end of September. • Completed five water main replacement projects: ○ Streetscape Phase 4 ○ Sunview Lane ○ Locust Road ○ Gage Street ○ Merrill Street	
510 Green Bay Road Winnetka, IL 60093 847-501-6000 villageofwinnetka.org 	

60

WATER & ELECTRIC DEPARTMENT – WATER FUND	
61	
2023 Goals and Objectives • Adherence to regulatory requirements. • Installation of new service connections. • Perform preventative maintenance programs to maintain the reliability of the water system. • Continue removing lead service lines from the system as a part of planned and emergent work. • Adherence to long-term capital plan resulting from the 2016-17 Water Main Replacement Plan. • Invest in maintenance and improvements of the Water Plant.	
510 Green Bay Road Winnetka, IL 60093 847-501-6000 villageofwinnetka.org 	

61

WATER & ELECTRIC DEPARTMENT – WATER FUND 62

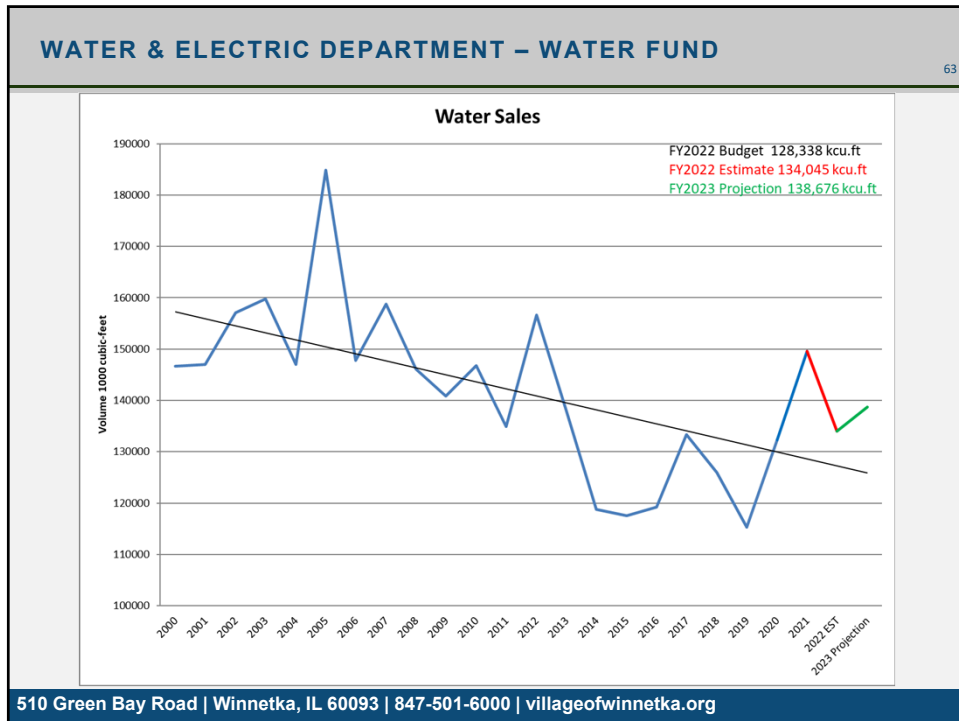
2023 Key Budget Items

- Launch automated metering infrastructure project.
- Five water main projects.
- Planned and emergent replacements of lead service lines.
- Continue to budget for new service installations.
- Continue to budget for a portfolio of preventative maintenance programs.
- Continue to budget for emergent repair of the water distribution system.
- No proposed changes to staffing.



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62



63

APPENDIX E.2

WATER & ELECTRIC DEPARTMENT – WATER FUND						
64						
Water Fund	Actual 2021	Budget 2022 A	Estimate 2022 B	Budget 2023 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 6,616,174	\$ 6,043,929	\$ 5,965,060	\$ 7,045,186	16.6%	18.1%
Expenses	\$ (3,714,486)	\$ (4,571,526)	\$ (4,226,805)	\$ (4,348,609)	-4.9%	2.9%
Net Operating Income (loss)	\$ 2,901,688	\$ 1,472,403	\$ 1,738,255	\$ 2,696,577	83.1%	55.1%
Operating Expense Detail						
Salaries and Benefits	\$ 1,629,569	\$ 1,731,636	\$ 1,743,522	\$ 1,819,114	5.1%	4.3%
Services and Supplies	\$ 1,545,157	\$ 2,054,530	\$ 1,697,923	\$ 2,252,935	9.7%	32.7%
Debt Service	\$ 263,200	\$ 508,800	\$ 508,800	\$ -	100.0%	100.0%
Payment in Lieu of Taxes	\$ 276,560	\$ 276,560	\$ 276,560	\$ 276,560	0.0%	0.0%
	\$ 3,714,486	\$ 4,571,526	\$ 4,226,805	\$ 4,348,609		
Capital Outlay	\$ 58,326	\$ 2,674,146	\$ 1,755,676	\$ 4,317,500	61.5%	145.9%
Total Fund Expense	\$ 3,772,812	\$ 7,245,672	\$ 5,982,481	\$ 8,666,109	19.6%	44.9%
Net Fund Income (loss)	\$ 2,843,362	\$ (1,201,743)	\$ (17,421)	\$ (1,620,923)	34.9%	9204.4%
510 Green Bay Road Winnetka, IL 60093 847-501-6000 villageofwinnetka.org						

64

WATER & ELECTRIC DEPARTMENT – WATER FUND	
65	
Capital Plan Budget FY2022: \$2.7M Estimate FY2022: \$1.8M Proposed Budget FY2023: \$4.3M	
Fund Balance 12/31/21 Audited: \$5,878,507 12/31/22 Estimated: \$5,861,086 12/31/23 Projected: \$4,240,163 Fund Balance Policy: \$1,434,536 (Four months of operating expenses)	
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65

WATER & ELECTRIC DEPARTMENT – WATER FUND

66

FY 2023 financials are based on the following:

- Proposed rates are consistent with policy direction provided in the 2016-17 Water Main Replacement Study.

Volume Rate (\$/1000 cubic feet)	2022	Proposed 2023
Winnetka	\$46.30	\$51.62
Unincorporated	\$82.88	\$92.41
Special (Plant)	\$34.71	\$38.70

Monthly Service Charge (\$/month)		
1" or smaller	\$11.00	\$ 11.88
1-1/2"	\$15.90	\$ 17.17
2"	\$22.60	\$ 24.41
3"	\$72.00	\$77.76
4"	\$90.30	\$ 97.52
6"	\$133.00	\$ 143.64
8"	\$181.75	\$ 196.29

A typical Winnetka Resident will pay an additional \$106.40 per year.

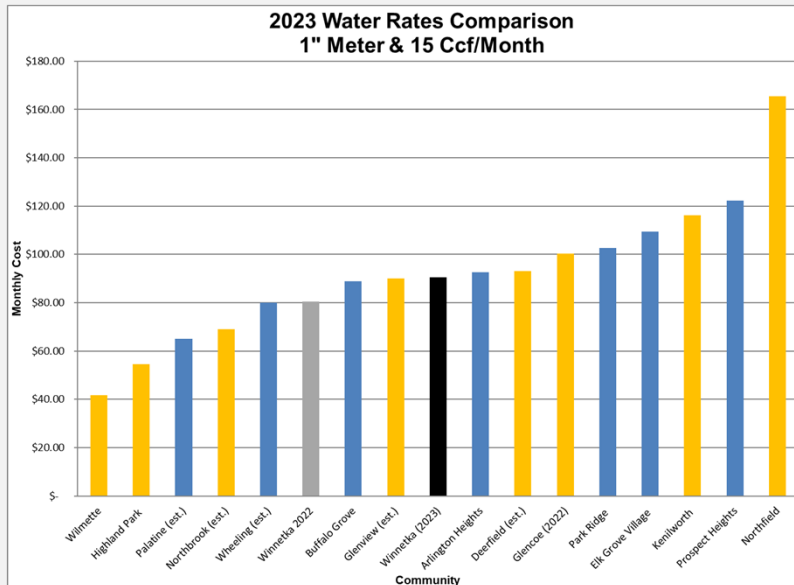
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66

WATER & ELECTRIC DEPARTMENT – WATER FUND

67



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67

WATER & ELECTRIC DEPARTMENT – WATER FUND
68

Operating Expense Highlights (select items)

- Distribution Maintenance & Repair Programs:
 - Water meter replacement: \$48,000
 - Contractor resources: \$46,000
 - Leak detection services:
 - Program cycle: \$25,527
 - Emergent service: \$7,200
 - Hydrant replacements: \$24,000
 - Hydrant painting: \$16,245
 - Insertion valves: \$14,820
 - Hydrant winterizing: \$4,950

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68

WATER & ELECTRIC DEPARTMENT – WATER FUND
69

Operating Expense Highlights (continued)

- Water Plant:
 - Purification chemicals: \$144,200
 - Low lift pump repair (contingency): \$30,000
 - Spare 480-volt breakers: \$17,100
 - Intake inspection and cleaning: \$19,500
- Buildings:
 - 10kW solar project: \$37,500

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69

WATER & ELECTRIC DEPARTMENT – WATER FUND 70 Operating Expense Highlights (continued) • Consulting Services: ○ High lift pump control system: \$95,000 ○ Replacement plan for Water Plant mains: \$80,000 ○ PFAS: \$50,000 ○ Regulatory reporting: \$15,000 ○ Transformer specification: \$12,500 ○ AMI Consulting: \$10,000  510 Green Bay Road Winnetka, IL 60093 847-501-6000 villageofwinnetka.org

70

WATER & ELECTRIC DEPARTMENT – WATER FUND 71 Capital Plan • Automated Metering Infrastructure: \$605,000 • Vehicles: \$142,500 ○ Replacement of dump truck (2022 carryover): \$95,000 ○ Replacement of dump truck (50% with Electric Fund): \$47,500 • Raw water intake maintenance: \$215,000 • Spare power transformer: \$80,000  510 Green Bay Road Winnetka, IL 60093 847-501-6000 villageofwinnetka.org
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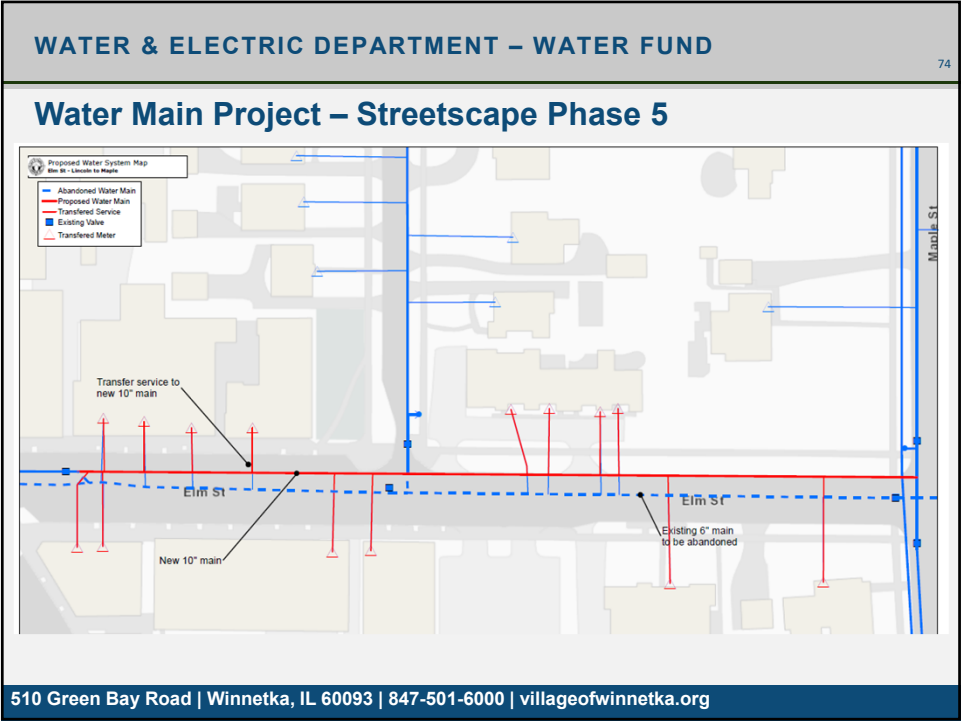
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WATER & ELECTRIC DEPARTMENT – WATER FUND		72
Capital Plan (continued)		
• Water Main Replacement (incorporated with road rehabilitation projects): ○ Cherry Street (Maple / Sheridan): \$838,000 ○ Streetscape Phase 5 (Elm St. – Lincoln to Maple): \$313,000 ○ Elm Street (Maple / Sheridan): \$500,000 ○ Spruce St (Glendale / Locust): \$521,000 • Lead Service Line Replacement ○ Water Main Projects: \$470,000 ○ Voluntary Program (20 services): \$100,000 ○ Emergent Replacements: \$70,000 ○ Contracted Project Management: \$50,000		
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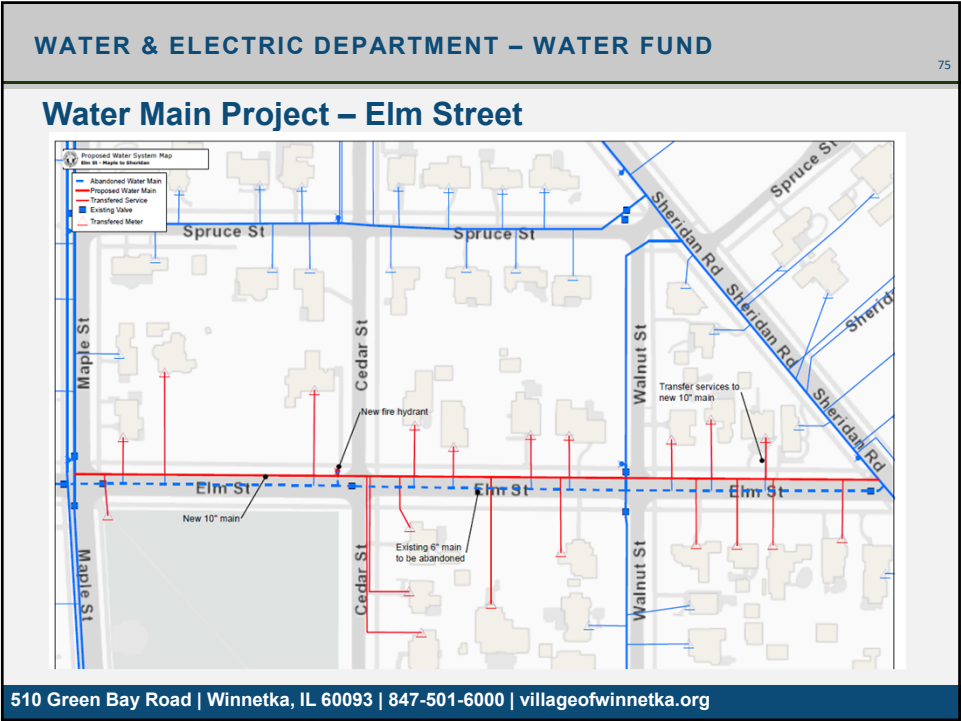
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WATER & ELECTRIC DEPARTMENT – WATER FUND		73
Capital Plan (continued)		
• Water Service Transfers: ○ Scott Ave (Randolph / Green Bay): \$153,000 • Water Main Modifications: ○ Reconfigure existing water distribution system at the intersection of Green Bay Road and Willow Road. Further evaluation required for replacement of railroad crossing: \$200,000 • Professional services: ○ Design FY2024 water main projects: \$60,000		
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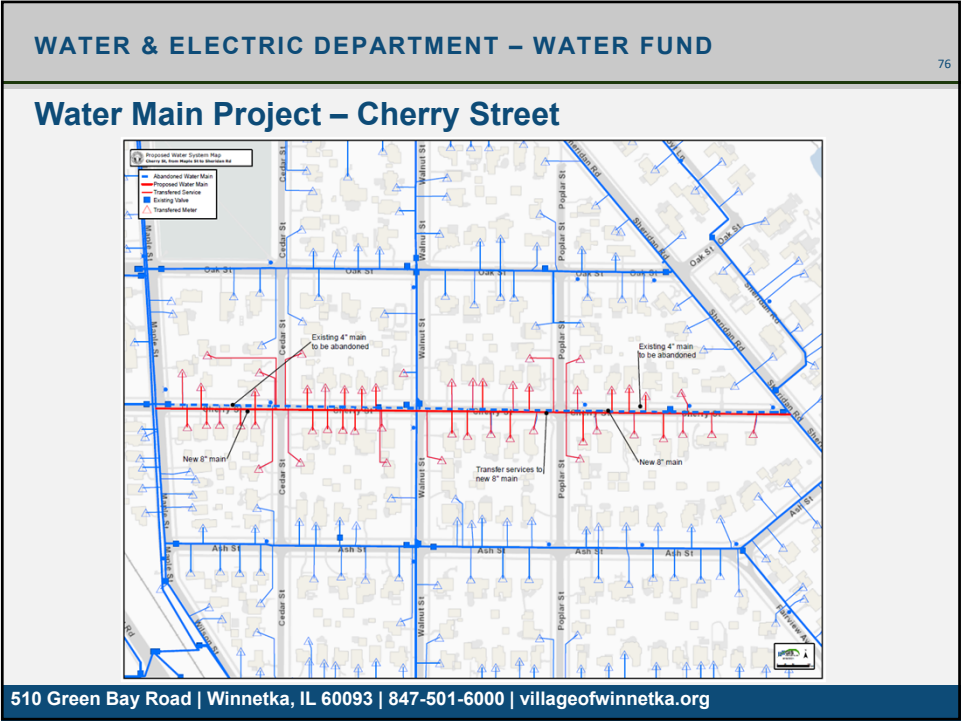
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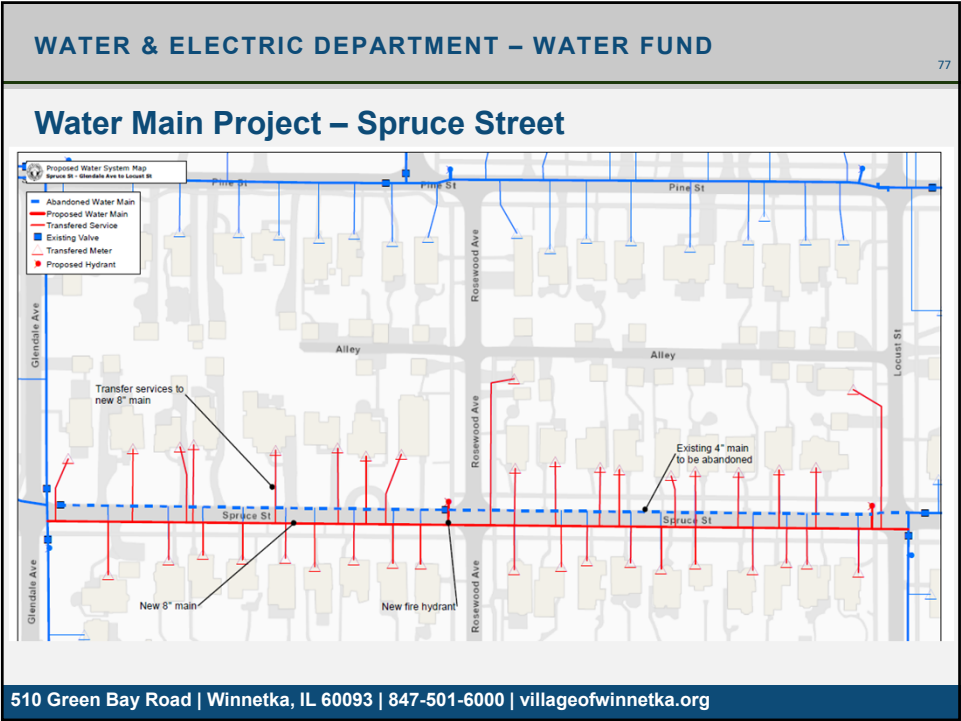
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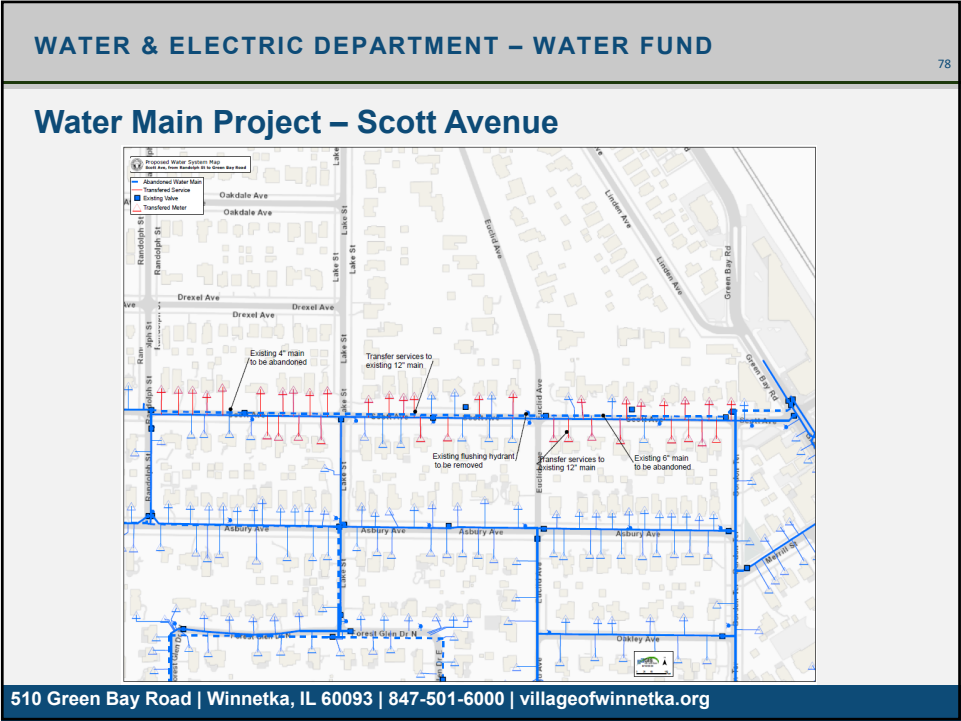
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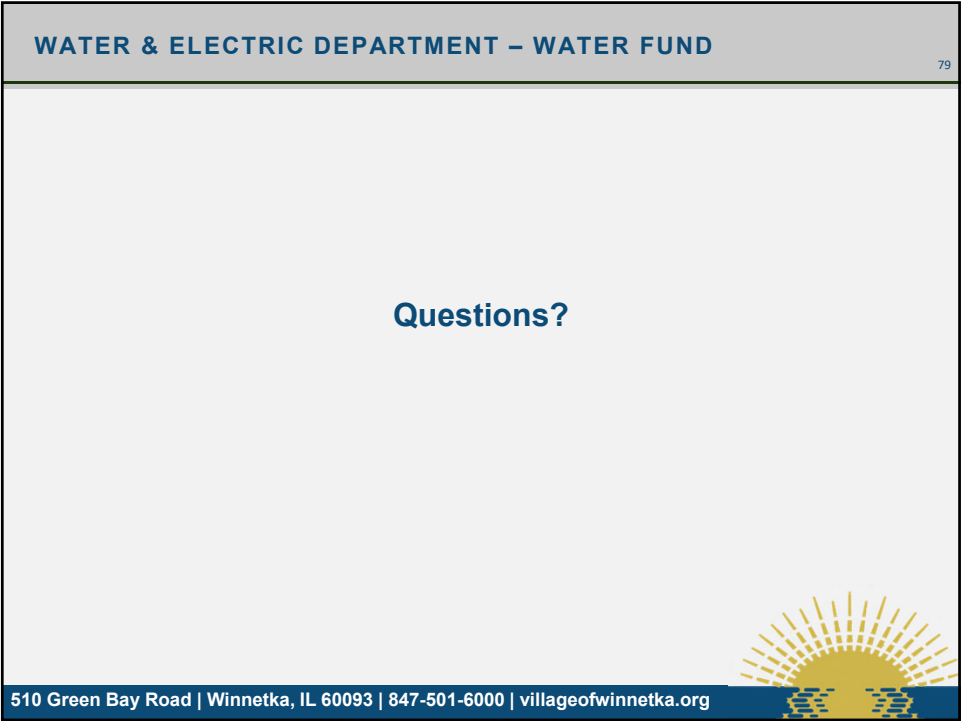
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77



78



79



Village of WINNETKA, IL

510 Green Bay Road • Winnetka, IL 60093 • 847.501.6000
contactus@villageofwinnetka.org • villageofwinnetka.org

March 1, 2023

Re: Lead Water Service Notification

Dear Resident,

As your water utility, our first priority is providing you with safe, reliable water service. Based on our records, your property is one of the 1,503 properties served by the Village of Winnetka that may have a lead water service line from the water main to your property line and/or from the property line into your house. While the Village's water treatment process incorporates a treatment to minimize the potential for lead to dissolve into water, residents served by lead service lines are at higher risk of lead exposure than households without lead pipes. If you are not already aware, legislative changes enacted by the State of Illinois require the future replacement of your service line.

Background

In August 2021, the Lead Service Line Replacement and Notification Act (415 ILCS 5/17.12) was signed into law. Effective January 1, 2022, this act requires the eventual replacement of all lead service lines in the State of Illinois. The statute dictates various timelines for complete lead replacement according to the size of a given jurisdiction. The Village's potable water system contains 4,494 service connections. Of these service connections, approximately one-third of service lines are lead and/or partially lead. In Winnetka's case, all lead water services must be replaced by 2038. When a lead water service line is repaired or upgraded, the entirety of the lead service must be replaced. Partial service replacements are no longer permitted, and, although emergency repairs to a lead service are permitted, they will require the entire replacement of the lead service line.

In the near term, there are three scenarios in which you may be required and/or elect to replace your lead service line: i) an emergent service line leak, ii) a water main capital improvement project impacting your lead service line, and iii) a voluntary decision on your part to replace your lead service line and take advantage of a new Village cost-sharing program. The following summarizes the three scenarios.

Scenario 1: Emergent Replacement of Leaking Lead Service Lines (LSL)

If a leak in your lead service line is identified, the entirety of the service line must be replaced. Legislation permits emergency repairs to be completed, but the lead service line must be completely replaced within 30 days. If the water line service leak is located on the public side of the parkway valve (i.e., b-box), the Village will complete an emergency repair, after which a customer will have 30 days to secure contractor quotes and have the entire lead service line replaced. If the leak is on the privately owned side of the parkway valve, the customer will need to have a contractor make an emergency

repair on the private property side, after which the customer has 30 days to complete the replacement of the entire lead service line including that section of the service line located within the public right-of-way.

For 2023, the Village will cover 50% of the replacement cost, up to \$5,000, for the replacement of a leaking lead water service line. This reimbursement amount is intended to assist with contractor costs, permitting fees, water meter replacement, and tapping fees associated with the installation of a new service line and connection to the Village's water main. Customers are asked to secure quotes from at least two licensed, bonded plumbers for the work to install a new 1 ½" copper line from the water main into your house or building.

If a customer elects to refuse completing the replacement of a lead water service line, the affected property owner is required to sign a waiver. The Village of Winnetka, Illinois Department of Public Health and the Illinois Environmental Protection Agency will maintain a record of this waiver. If replacement of the service is not completed by the property owner, any associated lead mitigation efforts are the sole responsibility of the homeowner.

Scenario 2: Replacement of Lead Service Line (LSL) Associated With Water Main Projects

The Lead Service Line Notification and Replacement Act prohibits the partial replacement of a lead water service line. As a result, customers with a lead service line impacted by a water main improvement project will be required to replace their lead service line. Prior to 2022, any water services constructed with lead were replaced from the new water main to the property line with a 1-1/2" copper line as part of a water main replacement project. The cost for this service line replacement work was funded by the Village. Prior to the Lead Service Line Notification and Replacement Act, replacement of the remainder of the service line from the property line into the house was optional and at the sole discretion of the property owner. This historical approach frequently resulted in the partial replacement of a lead service line, as most property owners elected not to pursue replacement of the portion of the lead service line on private property. This approach no longer complies with the new legislation, which mandates fully replacing the lead service line unless the property owner signs a waiver from the Illinois Department of Public Health.

In order to assist customers with a lead water service that will be impacted by a Village-initiated water main project, the Village will reimburse a customer up to 50% of the cost, not to exceed \$5,000, for the replacement of their lead service line from the property line into the house. This reimbursement is intended to assist with the replacement cost, which also includes the cost of a new water meter and inspection. As part of the water main capital improvement project, the Village will fund replacement of the lead service line from the water main to the property line. Impacted customers will have the option of using a Village contractor or retaining their own licensed contractor to perform the private property service line replacement. In order to assist you in making this decision, staff will provide

each impacted customer with a cost estimate for the Village contractor to perform this work.

Customers electing to use the Village's contractor will be required to enter into an agreement for their portion of the service line replacement cost. The customer will be responsible for payment within 30 days of the completed service line installation. Customers needing additional time to pay for their portion of the private property service line may contact the Village to discuss payment arrangements.

This year, the Village will be completing capital improvements in the areas listed below. The work scope includes replacement of the water main, abandonment of the old main, transferring of water services, entire replacement of any lead services, restoration of the right-of-way, and road rehabilitation work.

2023 Capital Improvement Project Areas

Elm Street	Lincoln Avenue to Sheridan Road	Water main replacement Water service transfers Road rehabilitation
Cherry Street	Maple Ave to Sheridan Road	Water main replacement Water service transfers Road rehabilitation
Spruce Street	Glendale Avenue to Locust Road	Water main replacement Water service transfers Road rehabilitation
Scott Avenue	Randolph Street to Gordon Terrace	Water service transfers Road rehabilitation

Residences with lead water services in these areas will be required to completely replace their service. In the coming weeks, affected customers will receive a separate correspondence which will confirm if your property is impacted and provide you with a cost for the Village contractor to replace the private property section of your lead water service.

Scenario 3: Voluntary Lead Service Line (LSL) Replacement Program

For 2023, the Village has established a Voluntary Lead Service Line Replacement Program, open to those residents who voluntarily elect to replace their lead service line. The Village will extend reimbursement up to 50% of the cost, not to exceed \$5,000, for the replacement of the lead service line from the water main into the house. Eligible costs include your contractor's costs to install the service line as well as any applicable costs from the Village, such as a tapping fee, inspection fee, and new water meter. Customers are asked to secure quotes from at least two licensed, bonded plumbers for the work required to install a new 1 ½" copper line from the water main into your house or building. Individuals are not eligible to participate in this program if the service line replacement is part of a new house construction or building addition. For the 2023 calendar year, this

program is available to the first twenty residences that apply and remit payment for the required tapping fee.

Customers interested in the Voluntary Lead Service Line Replacement Program should contact the Permit Coordinator in the Community Development Department, located at Village Hall at 510 Green Bay Road in Winnetka, or by calling 847-716-3520. In order to qualify for reimbursement in 2023, the property owner must pay the tapping fee which ranges from \$1,950 to \$3,250 depending on the size of the water main, to confirm their eligibility in the program. Again, this program is being offered on a first come, first served basis.

Continuation of this program in forthcoming years is subject to budget consideration.

If you have additional questions, please contact the Water & Electric Office at 847-716-3558 or LSL@Winnetka.org.

Sincerely,

Brian Keys

Director of Water & Electric



Village of Winnetka

Village Council Regular Meeting

July 18, 2023 at 7:00 PM
Village Hall
510 Green Bay Road

AGENDA

- 1. Call to Order**
- 2. Pledge of Allegiance**
- 3. Quorum**
 - a. August 1, 2023 Regular Meeting
 - b. August 8, 2023 Study Session - Cancelled
 - c. August 15, 2023 Regular Meeting
- 4. Public Comments**
- 5. Reports**
- 6. Presentations**
 - a. Annual Comprehensive Financial Report (ACFR) and Popular Annual Financial Report (PAFR)
 - b. Voluntary Lead Water Service Line Replacement Program - Policy Direction
- 7. Establishment of Consent Agenda**
- 8. Approval of Consent Agenda**
 - a. Approval of Village Council Minutes
 - i. June 20, 2023 Regular Meeting
 - b. Approval of Warrant List Dated June 16, 2023 - June 30, 2023
 - c. Resolution No. R-67-2023: Approving a Contract with the Okonite Company for the Purchase of 15kV Underground Cable (Adoption)
 - d. Resolution No. R-68-2023: Approving a Contract with Precision Pavement Marking, Inc. for Paving Services for the Pavement Marking Program (Adoption)
 - e. Resolution No. R-69-2023: Approving a Contract with Schroeder & Schroeder, Inc. for Concrete Flatwork (Adoption)

NOTICE

All agenda materials are available at villageofwinnetka.org (*Governance > Agendas & Minutes*); the *Reference Desk at the Winnetka Library*; or in the *Manager's Office at Village Hall (2nd floor)*.

The Village of Winnetka, in compliance with the Americans with Disabilities Act, requests that all persons with disabilities who require certain accommodations to allow them to observe and/or participate in this meeting or have questions about the accessibility of the meeting or facilities, contact the Village ADA Coordinator, 510 Green Bay Road, Winnetka, Illinois 60093, 847-716-3543; T.D.D. 847-501-6041.

APPENDIX E.4

- f. Resolution No. R-70-2023: Waiving Competitive Bidding and Ratifying a Contract with Resco for the Purchase of Single Phase Transformers (Adoption)

9. Ordinances and Resolutions

- a. Ordinance No. MC-07-2023: Amending the Text of the Winnetka Zoning Ordinance to Establish a Lakefront Preservation Overlay District (Adoption)
- b. Ordinance No. M-09-2023: Amending the Official Zoning Map of the Village of Winnetka to Place Certain Property Along Lake Michigan in the Lakefront Preservation Overlay District (Adoption)
- c. Ordinance No. MC-08-2023: Amending the Text of the Winnetka Zoning Ordinance to Establish a Study and Permit Abeyance Period for Construction in the Steep Slope Area Along Lake Michigan (Adoption)
- d. Ordinance No. MC-09-2023: Amending the Text of the Winnetka Zoning Ordinance Regarding Amendments to Special Uses (Adoption)
- e. Ordinance No. M-11-2023: Approving Final Plat of Subdivision and Granting Variations from the Winnetka Zoning Ordinance (1415 and 1423 Asbury Avenue) (Introduction/Adoption)

10. Old Business

11. New Business

12. Appointments

- a. Appointment to Board of Fire & Police Commissioners

13. Closed Session

14. Adjournment



Village of
WINNETKA, IL

Agenda Item Executive Summary

TITLE: Voluntary Lead Water Service Line Replacement Program - Policy Direction

PRESENTER: Brian Keys

AGENDA DATE: July 18, 2023

CONSENT: No

ITEM TYPE: Presentation

ITEM HISTORY:

Village Council Study Session dated September 13, 2022

Village Council Meeting dated October 28, 2022

EXECUTIVE SUMMARY:

As part of the 2023 Water Fund Budget, a voluntary lead service line replacement program was established. The first year of the program was budgeted for \$100,000, which provided funding for twenty individuals to participate in the program on a first-come, first-served basis. The program provides reimbursement for 50% of the cost associated with the replacement of a lead service line, not to exceed \$5,000 per property. The program was fully subscribed within two days of its initial rollout. Staff has maintained a waiting list of those individuals that have expressed an interest in the voluntary lead service line replacement program. The waiting list currently contains 125 individuals. Staff is seeking policy direction related to the expansion of the replacement program in fiscal year 2023.

Background:

In August 2021, the State of Illinois enacted the Lead Service Line Replacement and Notification Act. This legislation contained specific obligations for the Village of Winnetka, beginning in 2022 as it pertains to lead service lines. The Village's potable water system contains 4,494 service connections. Of these service connections, 1,503 service lines are lead and/or partially lead. At the September 13, 2022, Village Council Study Session, the Council provided policy direction related to lead service lines which included the establishment of a voluntary replacement program for 2023. Funding for the program was incorporated as a line item in the 2023 Water Fund Budget.

Program funding is allocated on an annual basis and the rebates are offered on a first-come, first-served basis while funding is available. Eligible property owners are reimbursed for 50% of the replacement cost, not to exceed \$5,000 per property. Participating property owners are required to secure competitive quotes for the full replacement of the water service line from the water main to the house. The property owner submits the quotes for review along with a permit application and payment for the tapping fee (service connection) and meter fee. Upon completion of the lead service line replacement, the Village issues the reimbursement payment.

APPENDIX E.4

For fiscal year 2023, the voluntary lead service line replacement program was funded in the amount of \$100,000 (account #520.62.43-660), providing opportunities for twenty individuals to replace their lead service lines and receive reimbursement. As previously noted, interest in the replacement program has resulted in a waiting list of 125 individuals. In order to address the entire waiting list, additional funding in the amount of \$625,000 would be required. Staff is requesting consideration of funding approximately half of the waiting list, an additional 60 service lines, in fiscal year 2023. This would require additional funding in the amount of \$300,000. Staff will evaluate the opportunity to fund the remainder of the waiting list in 2024 during preparation of the proposed 2024 Water Fund Budget.

There is no specific offset in the 2023 Water Fund Budget to fund a \$300,000 increase in the program. Staff is proposing to utilize \$50,000 (account #520.62.43-660) that was previously allocated for contracted project management services related to lead water service line replacements. To date, this funding has not been expended as internal staff resources have managed the lead service line replacements associated with water main capital projects, emergent leaking lead service lines and the voluntary replacement program. The remaining amount of \$250,000 would be expended from the accumulated reserves in the Water Fund. Based on the completed audit, the Water Fund cash balance is \$5,919,769 for the period ending December 31, 2022. The Fund Balance Policy for this fund is \$1,434,536.

If the Council approves additional funding for the voluntary lead service line replacement program, staff will notify the corresponding number of individuals on the waiting list. These individuals would have until November 15, 2023 to complete the replacement of their lead service line.

RECOMMENDATION:

Provide policy direction on the funding of additional voluntary lead service line replacements in fiscal year 2023.

ATTACHMENTS:

None

**MINUTES
WINNETKA VILLAGE COUNCIL
REGULAR MEETING
July 18, 2023**

(Approved: September 5, 2023)

A record of a legally convened regular meeting of the Council of the Village of Winnetka, which was held at the Council Chambers on Tuesday, July 18, 2023, at 7:00 PM.

- 1) Call to Order. President Rintz called the meeting to order at 7:02 PM. Village Manager Rob Bahan called the roll. Present: Trustees Kirk Albinson, Rob Apatoff, Tina Dalman, Robert Dearborn, Kim Handler, and Bridget Orsic. Absent: None. Also present: Deputy Village Clerk Berina Gradjan, Assistant Village Manager Kristin Kazenas, Village Attorney Peter Friedman, Community Development Director David Schoon, Assistant Community Development Director Ann Klaassen, Finance Director Tim Sloth, Water & Electric Director Brian Keys and approximately 31 persons in the audience.
- 2) Pledge of Allegiance. President Rintz led the group in the Pledge of Allegiance.
- 3) Quorum.
 - a) August 1, 2023 Study Session - All of the Council members present said they expect to attend.
 - b) August 8, 2023 Regular Meeting Cancelled.
 - c) August 15 Regular Meeting All of the Council members present said they expect to attend with the exception of Trustee Bridget Orsic.
- 4) Public Comment.
 - i. Christina Codo requests the use of Council Chambers for Park District meetings.
- 5) Reports:
 - a) Trustees.
 - i. Trustee Handler confirms that the Landmark Preservation Commission approved a GFA bonus for a home built in 1895. In addition, the Landmark Preservation Commission proceeds with a non-voting student position.
 - b) Attorney. None.
 - c) Manager. None.
 - d) Village President.
 - i. President Rintz commends the development of the golf course and looks forward to the reopening in the next year.
- 6) Presentations
 - a) Annual Comprehensive Financial Report (ACFR) and Popular Annual Financial Report (PAFR)

Finance Director Tim Sloth presents the Annual Comprehensive Financial Report for the year ending December 31, 2022, known as the audit. The ACFR serves to provide the Village's financial stakeholders reasonable assurance that the financial statements are

accurate and complete. As in previous years, the Village received awards of recognition from the Government Finance Officers Association for the quality of the Annual Comprehensive Financial Report and the Popular Annual Financial Report.

Mr. Sloth provides information regarding the Village's funds, various Village revenues, expenditures, fund balances and spendings, and Village pensions.

In addition to the audit, Tim Sloth presents information related to the Popular Annual Financial Report, a report providing key numbers and financial information for residents.

Ron Amen, Lauterbach and Amen, provides financial related information regarding Village funds and the audit report.

Trustee Dearborn addresses matters related to the Village's financial health and Village pensions.

President Rintz commends Village staff and Lauterbach and Amen.

b) Voluntary Lead Water Service Line Replacement Program – Policy Direction

After the State of Illinois enacted the Lead Service Line Replacement and Notification Act, the Village established the Voluntary Lead Water Service Line Replacement Program providing funding for residents at a first come first serve basis.

Water & Electric Director Brian Keys informs Council that the waitlist currently contains 125 individuals, and that staff is now seeking policy direction regarding the expansion of the program. Due to the interest in the program, staff is seeking an additional \$300,000 in funding.

Council discusses matters related to resident notices, feedback, and future replacement of lead water service lines. Brian Keys confirms that the Village website contains information related to lead water service line information by address.

Council unanimously grants policy direction.

7) Establishment of the Consent Agenda.

Trustee Dalman, seconded by Trustee Apatoff, moved to approve the Establishment of the Consent Agenda. By voice vote, the motion carried.

8) Approval of the Establishment of the Consent Agenda

a) Approval of Village Council Minutes.

i) June 20, 2023 Regular Meeting

b) Approval of Warrant List dated June 16, 2023 – June 30, 2023 in the amount of \$350,072.12.

c) Resolution No. R-67-2023: Approving a Contract with the Okonite Company for the Purchase of 15kV Underground Cable (Adoption)

d) Resolution No. R-68-2023: Approving a Contract with Precision Pavement Marking Inc. for Paving Services for the Pavement Marking Program (Adoption)

e) Resolution No. R-69-2023: Approving a Contract with Schroeder & Schroeder, Inc. for Concrete Flatwork (Adoption)

f) Resolution No. R-70-2023: Waiving Competitive Bidding and Ratifying a Contract with Resco for the Purchase of Single Phase Transformers (Adoption)

Trustee Handler, seconded by Trustee Dalman, moved to approve the foregoing items on the Consent Agenda by omnibus vote. By roll call vote, the motion carried. Ayes:

APPENDIX E.4

Trustees Albinson, Apatoff, Dalman, Dearborn, Handler, and Orsic. Nays: None. Absent: None.

9) Ordinances and Resolutions.

Without objection, President Rintz re-orders the agenda as follows:

9 e) Ordinance No. M-11-2023: 1415 and 1423 Asbury Ave

9 c) Ordinance No. MC-08-2023: Permit Abeyance Period

9 a) Ordinance No. MC-07-2023: Lakefront Overlay District

9 b) Ordinance No. M-09-2023: Lakefront Overlay Map

9 d) Ordinance No. MC-09-2023: Special Use Amendments

e) Ordinance No. M-11-2023: Approving Final Plat of Subdivision and Granting Variations from the Winnetka Zoning Ordinance (1415 and 1423 Asbury Avenue) (Adoption)

Assistant Community Development Director Ann Klaassen informs Council of a request for the relocation of the lot line dividing the two lots. In addition, the applicant is requesting the replacement of the existing detached garage on the 1423 Asbury Avenue lot allowing for a smaller detached garage and a new driveway.

Council discusses matters relating to GFA, compliance, and stormwater.

Trustee Apatoff, seconded by Trustee Orsic, moved to introduce Ordinance No. M-11-2023. By voice vote, the motion carried.

c) Ordinance No. MC-08-2023: Amending the Text of the Winnetka Zoning Ordinance to Establish a Study and Permit Abeyance Period for Construction in the Steep Slope Area Along Lake Michigan (Adoption)

Community Development Director David Schoon confirms the amendments per Council's direction at the July 6th meeting. The proposed amendments address clarification regarding the abeyance period prohibited construction activity within the steep slope zone and required permitting, clarification of general repair and maintenance of structures, ensure restoration of property due to casualty loss, and the permitting of construction activity that does not disrupt or cause damage to soil.

David Schoon confirms that after legal review of the written protests received, the protests submitted do not meet the 20% threshold requirement for the ordinance.

Public Comment

Brandy Levinson addresses Council regarding ongoing permitting matters on her residential property.

Morris Silverman addresses Council regarding concerns along the bluff and financial expenses for maintenance and repairs.

Charlie Mills addresses Council regarding construction and maintenance of the bluff.

Jena Radnay expresses concerns regarding the devaluing of properties along the lakefront.

Michael Harrow addresses Council regarding concerns on construction and bluff restoration.

Resident does not state name addresses Council regarding concerns along the bluff and steep slope.

APPENDIX E.4

Rob Zabors addresses Council regarding the timing of the permit abeyance period, concerns related to steep slope, bluff, and property lines.

Mike Wand requests numerator and denominator of written protests.

Kelly Goldman addresses Council regarding approval of permitting.

Joanna Koratsis commends Council for establishing a study and permit abeyance period.

Phill Beck expresses concerns related to the moratorium.

Luke Henter addresses Council regarding bluff restoration and maintenance along the lakefront.

Rick Doran addresses Council regarding bluff restoration and maintenance.

Wess Baumann suggest Council permit lakefront homeowners seeking to protect and maintain the bluff.

Trustee Apatoff proposes that lakefront homeowners utilize the use of the Village's coastal engineer for review of construction projects during the study and permit abeyance period. President Rintz states that the three permits submitted to Village during the passing of the ordinance will follow an application process, pending review of the coast engineer, to determine permit status.

Council discusses matters related to the moratorium, protection of the bluff, potential limitations to property rights, 40 feet landward modifications, and restoration and maintenance along the lakefront.

President Rintz assures members of the public that the Village is not seeking to interfere with homeowner property rights but rather utilize the study and permit abeyance period to ensure that Council can make the best decisions regarding the issues at hand.

Village Attorney Peter Friedman confirms that a motion to approve the ordinance is subject to two changes; changes to section 17.80.030 subsections A and B; and the amendment of section 17.80.040, the exceptions to add the language that explicitly provide that repairs and general maintenance for bluffs or existing structures as of July 6, 2023 are permitted to proceed during the study and permit abeyance period.

Trustee Handler, seconded by Trustee Apatoff, moved to adopt Ordinance No. MC-08-2023 with the modifications reviewed by the Village Attorney. By roll call vote, the motion carried. Ayes: Trustee Albinson, Apatoff, Dalman, Dearborn, Handler, and Orsic. Nays: Trustee Dalman. Absent: None.

[The Council took a recess at 9:32 PM; the meeting reconvened at 9:36 PM.]

a) Ordinance No. MC-07-2023: Amending the Text of the Winnetka Zoning Ordinance to Establish a Lakefront Preservation Overlay District (Adoption)

Community Development Director David Schoon states that the general purpose of the proposed text amendment is to establish a lakefront preservation overlay district and use regulations for publicly owned properties located within the new overlay district.

Public Comment

Rob Zabors requests the number of written protests received.

Trustee Orsic, seconded by Trustee Handler, moved to adopt Ordinance No. MC-07-2023. By roll call vote, the motion carried. Ayes: Trustee Albinson, Apatoff, Dalman,

APPENDIX E.4

Dearborn, Handler, and Orsic. Nays: None. Absent: None.

- b) Ordinance No. M-09-2023: Amending the Official Zoning Map of the Village of Winnetka to Place Certain Property Along Lake Michigan in the Lakefront Preservation Overlay District (Adoption)

Amendment of the text of the Winnetka Zoning Ordinance to establish a lakefront preservation overlay district requires the amendment of the official zoning map to place certain property along Lake Michigan in the Lakefront Preservation Overlay District.

Trustee Albinson, seconded by Trustee Handler, moved to adopt Ordinance No. M-09-2023. By roll call vote, the motion carried. Ayes: Trustees Albinson, Apatoff, Dalman, Dearborn, Handler, and Orsic. Nays: None. Absent: None.

- d) Ordinance No. MC-09-2023: Amending the Text of the Winnetka Zoning Ordinance Regarding Amendments to Special Uses (Adoption)

Community Development Director David Schoon confirms amendments to the zoning ordinance regarding adjustments and modifications to special use permits and related procedures.

David Schoon confirms that after legal review of the written protests received, the protests submitted do not meet the 20% threshold requirement for the ordinance.

Trustee Dalman, seconded by Trustee Apatoff, moved to adopt Ordinance No. MC-09-2023. By roll call vote, the motion carried. Ayes: Trustee Albinson, Apatoff, Dalman, Dearborn, Handler, and Orsic. Nays: None. Absent: None.

10) Old Business. None.

11) New Business. None.

12) Appointments:

- a) Appoint Julian Solotorovsky to a full term on the Board of Fire and Police Commissioners – his term will expire July 18, 2026.

Trustee Dalman seconded by Trustee Apatoff, moved to appoint Julian Solotorovsky to a full term on the Board of Fire and Police Commissioners. His term will expire on 7/18/2026. By voice vote, the motion carried.

13) Closed Session: None.

- 14) Adjournment. President Rintz asks for call to adjourn. Trustee Dalman, seconded by Trustee Orsic, moved to adjourn the meeting. By voice vote, the motion carried. The meeting adjourned at 9:48 PM.

/s/Berina Gradjan, Deputy Village Clerk
Recording Secretary



Village of
WINNETKA, IL

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contactus@villageofwinnetka.org • villageofwinnetka.org

July 19, 2023

Re: Expansion of Voluntary Lead Service Line Replacement Program

Dear Resident,

For fiscal year 2023, the voluntary lead service line replacement program was funded in the amount of \$100,000, providing opportunities for twenty individuals to replace their lead service lines and receive reimbursement. Interest in the replacement program was overwhelming which resulting in those spots being filled in two days. The Village has since maintained a waiting list of approximately 125 addresses.

Based on the continued interest in the program and the strong financial position of the Water Fund, on Tuesday, July 18th the Village Council authorized funding in an amount of \$300,000 to extend the program to 60 residents on the waitlist. **You are receiving this letter because you are one of the residences eligible for the program extension.** Funding considerations for the remainder of the waitlist will be considered during preparation of the proposed 2024 Water Fund Budget.

The next steps to fulfill the requirements of the program are as follows:

1. Obtain a minimum of two (2) quotes from licensed, bonded plumbers to perform your service replacement. Their work should include: excavating the water main in the street or parkway for the Village to perform a new tap, terminating your old lead service at the main, running new 1-1/2" copper from the tap into your residence and plumbing in a new Village-provided water meter.
2. Send those quotes electronically to LSL@Winnetka.org. Within 48 hours, you should receive a response that will detail your reimbursement amount, inclusive of your permit fees. The program provides reimbursement for 50% of the cost associated with the replacement of your lead service line, not to exceed \$5,000 per property. While you are not obligated to take the low bidder, the Village's reimbursement will be based on the lowest price.
3. Pull a permit for the work at the Community Development Department at the Village Hall (510 Green Bay Road.) At this time you will be required to pay the permit fees due to the Village. These range from \$2,870 to \$4,170 depending on the size of water main to which you are connecting. All inspections should be scheduled through Community Development.

4. When your plumber is prepared to do the work, please call 847-716-3551 to schedule the tap. Please have them provide at least 48 hours advance notice of the work.
5. Once the service installation is complete, please send a final invoice from your plumber to LSL@Winnetka.org. Within a few weeks of receipt, a reimbursement check will be mailed to you in the amount you were originally quoted.

In order to comply with Village requirements regarding street openings, all water service taps must be completed by November 15th, 2023. You are strongly encouraged to have your service work completed by this deadline. Extension of the Voluntary LSL Program into 2024 is not guaranteed and is subject to budget approval by the Village Council.

If you have additional questions, please contact the Water & Electric Office at 847-716-3558 or LSL@Winnetka.org.

Sincerely,

Brian Keys

Director of Water & Electric

WATER & ELECTRIC DEPARTMENT – WATER FUND

168

WATER & ELECTRIC DEPARTMENT – WATER FUND	169
Department Overview The Department supplies potable water for the health and safety of Winnetka and Northfield residents, as well as the unincorporated areas of Indian Hill, Woodley Woods and Longmeadow Road in Northfield. It is also responsible for the installation and repair of the water distribution system. The Water Fund is classified as an enterprise (business) fund. 2024 Budget: \$8,470,682	
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169

WATER & ELECTRIC DEPARTMENT – WATER FUND	170
2023 Accomplishments • Performed preventative maintenance on water distribution system including valve maintenance, valve replacement, leak detection, hydrant maintenance, hydrant replacement and water meter replacement. • Completed preventative maintenance work at the Water Plant including dive inspection of intake and basin cleaning. • Completed thirty-six water service connections (YTD). • Responded to ten water main breaks (YTD) at the close of September. • Completed four water main replacement projects: ▪ Streetscape Phase 5 ▪ Cherry Street ▪ Spruce Street ▪ Elm Street	
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170

WATER & ELECTRIC DEPARTMENT – WATER FUND	171
2024 Goals and Objectives • Adherence to regulatory requirements. • Installation of new service connections. • Perform preventative maintenance programs to maintain the reliability of the water system. • Continue removing Lead Service Lines (LSL) from the system as a part of planned and emergent work. • Adherence to long-term capital plan resulting from the 2016-17 Water Main Replacement Plan. • Invest in maintenance and improvements of the Water Plant.	
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171

WATER & ELECTRIC DEPARTMENT – WATER FUND

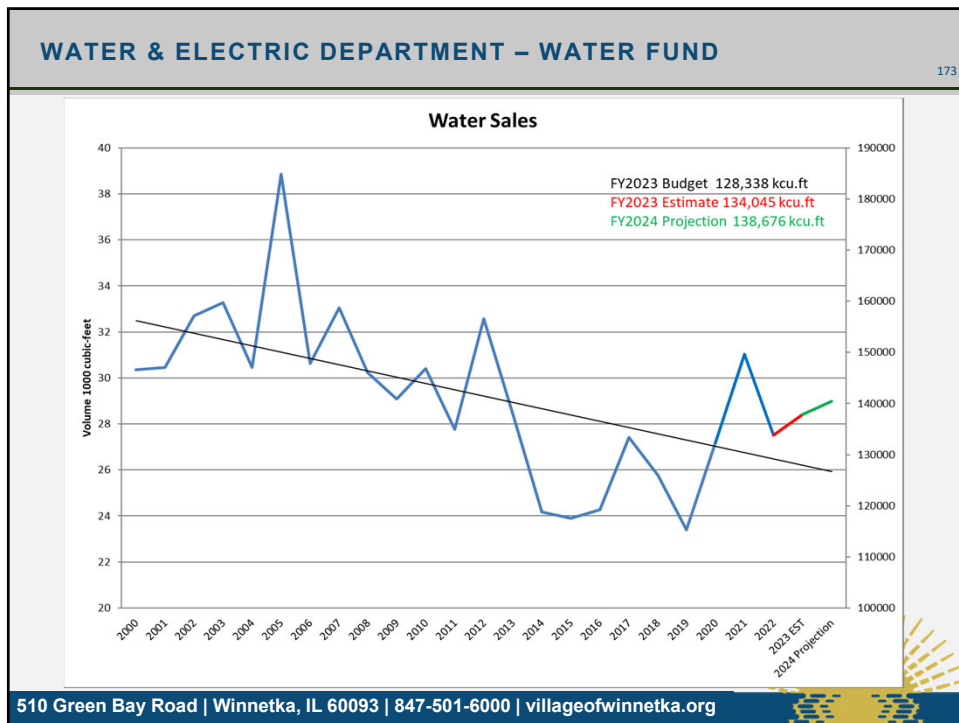
172

2024 Key Budget Items

- Launch automated metering infrastructure project.
- Three water main projects.
- Continue planned and emergent replacements of LSL.
- Continue to budget for new service installations.
- Continue to budget for a portfolio of preventative maintenance programs.
- Continue to budget for emergent repair of the water distribution system.

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172



173

WATER & ELECTRIC DEPARTMENT – WATER FUND				
174				
Water Fund	Budget 2023 A	Estimate 2023 B	Budget 2024 C	% Change A to C
Operating				
Revenue	\$ 7,045,186	\$ 7,014,201	\$ 8,005,623	13.6%
Transfers In / (Out)	\$ -	\$ -	\$ (1,250,000)	
Expenses	\$ (4,396,359)	\$ (3,794,823)	\$ (4,840,652)	10.1%
Net Operating Income (loss)	\$ 2,648,827	\$ 3,219,378	\$ 1,914,971	-27.7%
Operating Expense Detail				
Salaries and Benefits	\$ 1,819,114	\$ 1,867,823	\$ 1,977,279	8.7%
Contingency	\$ 45,000	\$ -	\$ 45,000	
Services and Supplies	\$ 2,255,685	\$ 1,650,440	\$ 2,541,813	12.7%
Debt Service	\$ -	\$ -	\$ -	100.0%
Payment in Lieu of Taxes	\$ 276,560	\$ 276,560	\$ 276,560	0.0%
	\$ 4,396,359	\$ 3,794,823	\$ 4,840,652	
Capital Outlay	\$ 3,712,500	\$ 3,557,764	\$ 3,630,030	-2.2%
Total Fund Expense	\$ 8,108,859	\$ 7,352,587	\$ 8,470,682	4.5%
Net Fund Income (loss)	\$ (1,063,673)	\$ (338,386)	\$ (1,715,059)	61.2%

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174

WATER & ELECTRIC DEPARTMENT – WATER FUND	
175	
Capital Plan	
Budget FY2023: \$3.7M	
Estimate FY2023: \$3.6M	
Proposed Budget FY2024: \$3.6M	
Unrestricted Net Assets (Fund Balance)	
12/31/22 Audited: \$5,974,770	
12/31/23 Estimated: \$5,636,384 (Cash: \$5,581,383)	
12/31/24 Projected: \$3,921,325	
Fund Balance Policy: \$1,597,415	
(Four months of operating expenses.)	

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175

WATER & ELECTRIC DEPARTMENT – WATER FUND 176

FY2024 financials are based on the following:

- Proposed rates are consistent with policy direction.
 - 2016-17 Water Main Replacement Study
 - 2022 Lead Service Line Replacement

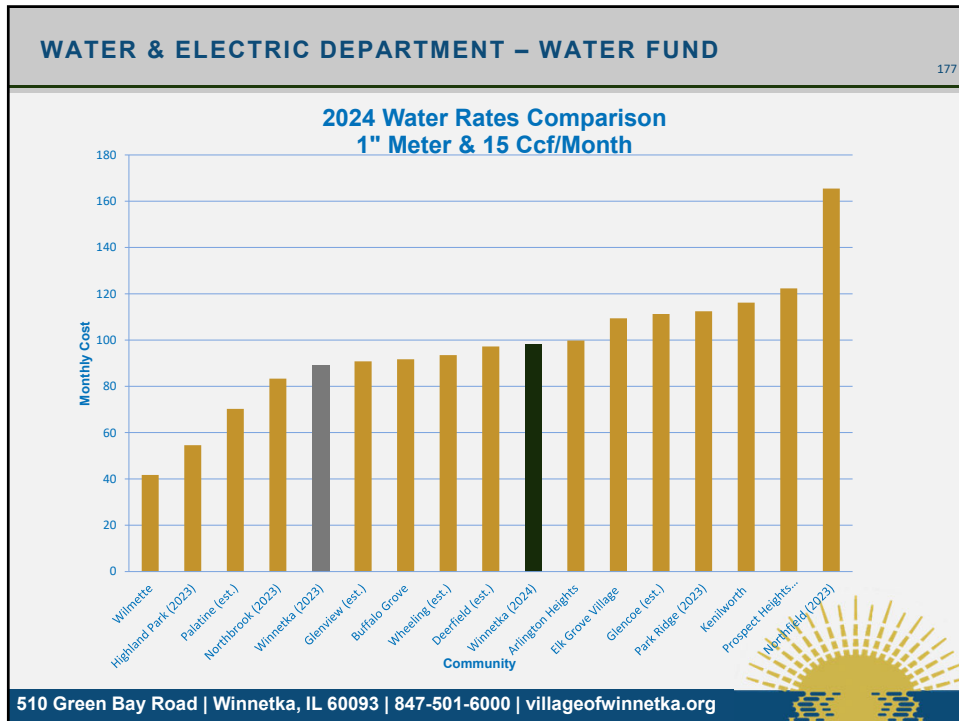
Volume Rate (\$/1000 cubic feet)	2023	Proposed 2024
Winnetka	\$51.62	\$57.17
Unincorporated	\$92.41	\$102.35
Special (Plant)	\$38.70	\$42.86

Monthly Service Charge (\$/month)		
1" or smaller	\$ 11.88	\$ 12.71
1-1/2"	\$ 17.17	\$ 18.37
2"	\$ 24.41	\$ 26.12
3"	\$ 77.76	\$ 83.20
4"	\$ 97.52	\$ 104.35
6"	\$ 143.64	\$ 153.69
8"	\$ 196.29	\$ 210.03

Typical Winnetka Resident will pay an additional \$109.87 per year

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176



177

WATER & ELECTRIC DEPARTMENT – WATER FUND	
178	
Operating Expense Highlights (select items) • Distribution Maintenance & Repair Programs: ▪ Utility Locating: \$84,275 (50% with Electric Fund) ▪ Contractor resources: \$78,000 ▪ Leak detection services: • Program cycle: \$18,000 • Emergent service: \$7,040 ▪ Hydrant replacements: \$23,905 ▪ Hydrant painting: \$16,245 ▪ Water meter replacement: \$15,110 ▪ Insertion valves: \$14,820 ▪ Hydrant winterizing: \$4,950	
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178

WATER & ELECTRIC DEPARTMENT – WATER FUND	
179	
Operating Expense Highlights (continued) • Water Plant: ▪ Purification chemicals: \$163,620 ▪ Low lift pump repair (contingency): \$30,000 ▪ Intake inspection and cleaning: \$20,500 ▪ Spare 480-volt breakers: \$17,100 • Buildings: ▪ Replace low lift pump house doors: \$12,000 ▪ Security improvements: \$22,500	
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179

WATER & ELECTRIC DEPARTMENT – WATER FUND
180

Operating Expense Highlights (continued)

- Consulting Services:
 - Replacement plan for Water Plant mains: \$230,000
 - High lift pump control system: \$95,000
 - AMI Consulting: \$25,000
 - Regulatory reporting: \$15,000
 - Streetscape Phase VI hydraulic modeling: \$15,000

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180

WATER & ELECTRIC DEPARTMENT – WATER FUND
181

Capital Plan

- Automated Metering Infrastructure: \$375,000
- Vehicles: \$340,630
 - Replacement of 2004 dump truck (50% with Electric Fund): \$70,000
 - Replacement of 2005 dump truck (50% with Electric Fund): \$70,000
 - Replacement of 1997 F350 (50% with Electric Fund): \$28,130
 - Replacement of 2006 backhoe tractor: \$172,500
- Bulk Water Filling Station: \$75,000

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181

WATER & ELECTRIC DEPARTMENT – WATER FUND

182

Capital Plan (continued)

- Water Main Replacement (incorporated with road rehabilitation and stormwater projects):
 - Cherry Street (Glendale/Birch): \$1,147,450
 - Spruce Street (Locust/Birch): \$568,350
 - Hibbard Road Stormwater Project: \$340,000
- Professional services
 - Design FY2025 water main projects: \$98,600
- Lead Service Line Replacement
 - Water Main Projects: \$245,000
 - Voluntary Program (80 services): \$400,000
 - Emergent Replacements: \$40,000

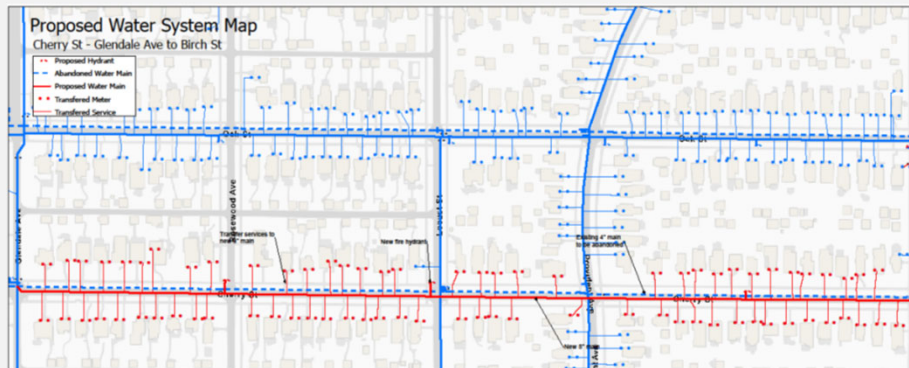


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182

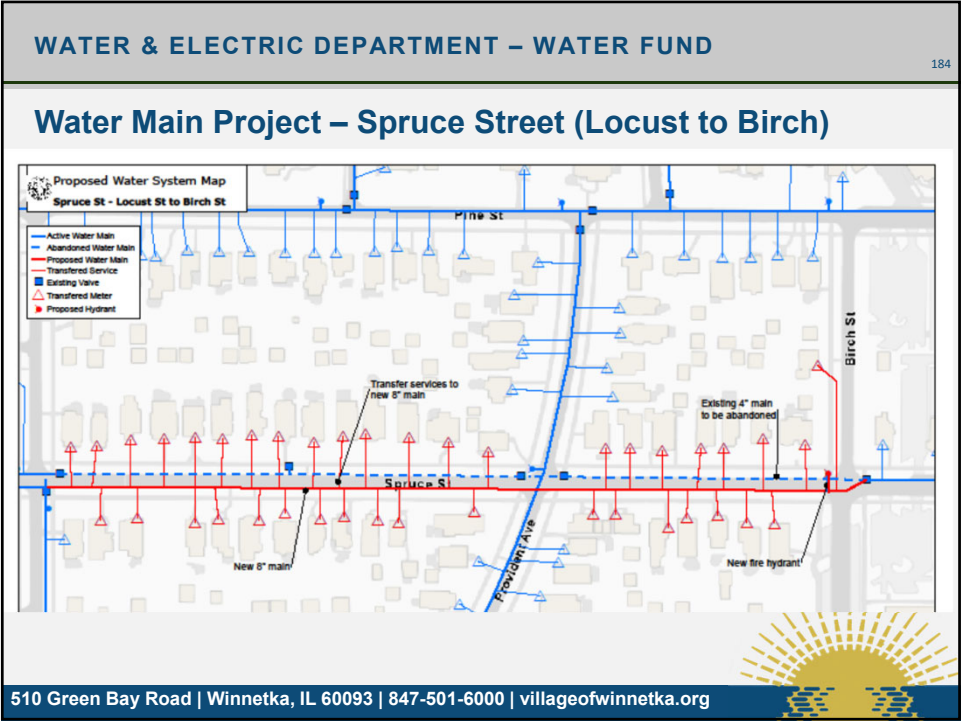
WATER & ELECTRIC DEPARTMENT – WATER FUND

183

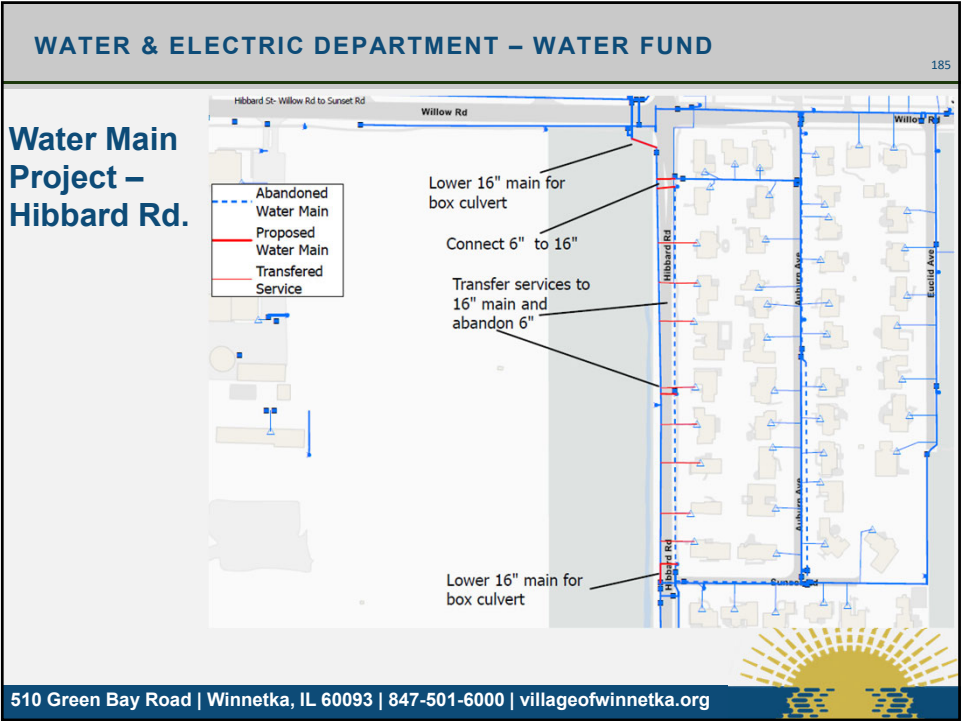
Water Main Project – Cherry Street (Glendale to Birch)

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183



184



185

WATER & ELECTRIC DEPARTMENT – WATER FUND

186

Questions?

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186



March 7, 2024

Re: Lead Water Service Notification

Dear Resident,

As your water utility, our first priority is providing you with safe, reliable water service. Based on our records, your property is one of the 1,335 properties served by the Village of Winnetka that may have a lead water service line that runs from the water main to your property line and/or from the property line into your house. While the Village's water treatment process incorporates a treatment to minimize the potential for lead to dissolve into water, residents served by lead service lines are at higher risk of lead exposure than households without lead pipes. If you are not already aware, legislative changes enacted by the State of Illinois require the future replacement of your service line.

Background

In August 2021, the Lead Service Line Replacement and Notification Act (415 ILCS 5/17.12) was signed into law. Effective January 1, 2022, this act requires the eventual replacement of all lead service lines in the State of Illinois. The statute dictates various timelines for complete lead replacement according to the size of a given jurisdiction. The Village's potable water system contains 4,494 service connections. Of these service connections, approximately one-third of service lines are lead and/or partially lead. In Winnetka's case, all lead water services must be replaced by 2038. When a lead water service line is repaired or upgraded, the entirety of the lead service must be replaced.

In the near term, there are three scenarios in which you may be required and/or elect to replace your lead service line: i) an emergent service line leak, ii) a water main capital improvement project impacting your lead service line, and iii) a voluntary decision on your part to replace your lead service line and take advantage of a new Village cost-sharing program. The following summarizes the three scenarios.

Scenario 1: Emergent Replacement of Leaking Lead Service Lines (LSL)

If a leak in your lead service line is identified, the entirety of the service line must be replaced. Legislation permits emergency repairs to be completed, but the lead service line must be completely replaced within 30 days. If the water line service leak is located on the public side of the parkway valve (i.e., b-box), the Village will complete an emergency repair, after which a customer will have 30 days to secure contractor quotes and have the entire lead service line replaced. If the leak is on the privately owned side of the parkway valve, the customer will need to have a contractor make an emergency repair on the private property side, after which the customer has 30 days to complete the replacement of the entire lead service line including that section of the service line located within the public right-of-way.

For 2024, the Village will cover 50% of the replacement cost, up to \$5,000, for the replacement of a leaking lead water service line. This reimbursement amount is intended to assist with contractor costs, permitting fees, water meter replacement, and tapping fees associated with the installation of a new service line and connection to the Village's water main. Customers are asked to secure quotes from at least two licensed, bonded plumbers for the work to install a new 1 ½" copper line from the water main into your house or building.

If a customer elects to refuse completing the replacement of a lead water service line, the affected property owner is required to sign a waiver. The Village of Winnetka, Illinois Department of Public Health and the Illinois Environmental Protection Agency will maintain a record of this waiver. If replacement of the service is not completed by the property owner, any associated lead mitigation efforts are the sole responsibility of the homeowner.

Scenario 2: Replacement of Lead Service Line (LSL) Associated with Water Main Projects

The Lead Service Line Notification and Replacement Act prohibits the partial replacement of a lead water service line. As a result, customers with a lead service line impacted by a water main improvement project will be required to replace their lead service line. Prior to 2022, any water services constructed with lead were replaced from the new water main to the property line with a 1-1/2" copper line as part of a water main replacement project. The cost for this service line replacement work was funded by the Village. Prior to the Lead Service Line Notification and Replacement Act, replacement of the remainder of the service line from the property line into the house was optional and at the sole discretion of the property owner. This historical approach frequently resulted in the partial replacement of a lead service line, as most property owners elected not to pursue replacement of the portion of the lead service line on private property. This approach no longer complies with the new legislation, which mandates fully replacing the lead service line unless a waiver is signed by the property owner.

In order to assist customers with a lead water service that will be impacted by a Village-initiated water main project, the Village will reimburse a customer up to 50% of the cost, not to exceed \$5,000, for the replacement of their lead service line from the property line into the house. This reimbursement is intended to assist with the replacement cost, which also includes the cost of a new water meter and inspection. As part of the water main capital improvement project, the Village will fund replacement of the lead service line from the water main to the property line. Impacted customers will have the option of using a Village contractor or retaining their own licensed contractor to perform the private property service line replacement. In order to assist you in making this decision, staff will provide each impacted customer with a cost estimate for the Village contractor to perform this work.

Customers electing to use the Village's contractor will be required to enter into an agreement for their portion of the service line replacement cost. The customer will be

responsible for payment within 30 days of the completed service line installation. Customers needing additional time to pay for their portion of the private property service line may contact the Village to discuss payment arrangements.

This year, the Village will be completing capital improvements in the areas listed below. The work scope includes replacement of the water main, abandonment of the old main, transferring of water services, entire replacement of any lead services, restoration of the right-of-way, and road rehabilitation work.

2024 Capital Improvement Project Areas

Cherry Street	Locust Street to Birch Street	Water main replacement Water service transfers Road rehabilitation
Spruce Street	Locust Street to Birch Street	Water main replacement Water service transfers Road rehabilitation

Residences with lead water services in these areas will be required to completely replace their service. In the coming weeks, affected customers will receive a separate correspondence which will confirm if your property is impacted and provide you with a cost for the Village contractor to replace the private property section of your lead water service.

Scenario 3: Voluntary Lead Service Line (LSL) Replacement Program

For 2024, the Village has established a Voluntary Lead Service Line Replacement Program, open to those residents who voluntarily elect to replace their lead service line. The Village will extend reimbursement up to 50% of the cost, not to exceed \$5,000, for the replacement of the lead service line from the water main into the house. Eligible costs include your contractor's costs to install the service line as well as any applicable costs from the Village, such as a tapping fee, inspection fee, and new water meter. Customers are asked to secure quotes from at least two licensed, bonded plumbers for the work required to install a new 1 ½" copper line from the water main into your house or building. Individuals are not eligible to participate in this program if the service line replacement is part of a new house construction or building addition. For the 2024 calendar year, this program will provide opportunities for the first eighty residences that were on the waiting list from 2023. The Water & Electric Department will be confirming your eligibility by phone and/or a letter in the next three weeks.

Customers interested in the Voluntary Lead Service Line Replacement Program should contact the Permit Coordinator in the Community Development Department, located at Village Hall at 510 Green Bay Road in Winnetka, or by calling 847-716-3520, and ask to have their address added to the waiting list for the Voluntary Lead Service Line Replacement Program. If additional funding becomes available, the program will be extended to those individuals on the waiting list.

Continuation of this program in forthcoming years is subject to budget consideration.

If you have additional questions, please contact the Water & Electric Office at 847-716-3558 or LSL@Winnetka.org.

Sincerely,

Brian Keys

Director of Water & Electric



[INSERT DATE]

Re: 2024 Voluntary Lead Service Line Replacement Program

[RESIDENT NAME
RESIDENT ADDRESS]

Dear [RESIDENT NAME],

For calendar year 2024, the voluntary lead service line replacement program has been renewed and funded in the amount of \$400,000, providing opportunities for 80 residences to replace their lead service lines and receive reimbursement. Those that will be given the first opportunity to participate in the program will be from the prior year's waiting list of addresses that expressed interest in the program.

You are receiving this letter because you are one of the residences now eligible to participate in the 2024 Voluntary Lead Service Line Replacement Program.

The Village will extend reimbursement up to 50% of the cost, not to exceed \$5,000, for the replacement of the lead service line from the water main into the house. Eligible costs include your contractor's costs to install the service line as well as any applicable costs from the Village, such as a tapping fee, inspection fee, and a new water meter. Individuals are not eligible to participate in this program if the service line replacement is part of a new house construction or building addition.

The next steps to fulfill the requirements of the program are as follows:

1. Obtain a minimum of two quotes from licensed, bonded plumbers to perform your service replacement. Their work should include: excavating the water main in the street or parkway for the Village to perform a new tap, disconnecting your old lead service at the main, running a new 1-1/2" copper water line from the tap into your residence, plumbing in a new Village-provided water meter, and restoring your home's electrical grounding, if applicable. The contractor is also responsible for restoring the Village's right-of-way to its original condition.
2. Send those quotes electronically to LSL@Winnetka.org. Within 48 hours, you should receive a response that will detail your reimbursement amount, inclusive of your permit fees. The program provides reimbursement for 50% of the cost associated with the replacement of your lead service line, not to exceed \$5,000 per property. While you are not obligated to take the low bidder, the Village's reimbursement will be based on the lowest price.

3. Apply for the appropriate permits at the Community Development Department at the Village Hall (510 Green Bay Road). At this time, you will be required to pay the permit fees due to the Village. These range from \$2,945 to \$4,245 depending on the size of water main to which you are connecting.
4. When your plumber is prepared to do the work, the contractor should call 847-716-3551 to schedule the tap. Please have them provide at least 48 hours advance notice of the work. All inspections of the completed service line installation should be scheduled through Community Development at 847-716-3527.
5. Once the service installation is complete, please send a final invoice from your plumber to LSL@Winnetka.org. Within 3-4 weeks of receipt, a reimbursement check will be mailed to you in the amount previously confirmed by the Village.

If you are no longer interested in the Voluntary Lead Service Line Replacement Program, please notify the Water & Electric Office at 847-716-3558 or LSL@Winnetka.org. This will allow the utility an opportunity to extend participation in the program to another resident on the waiting list.

Extension of the Voluntary LSL Program into 2025 is not guaranteed and is subject to budget approval by the Village Council. In the interest of assisting as many residents as possible, residences deemed eligible for the program in 2024 that fail to complete their service line replacement are not automatically carried over to the next year's program.

If you have additional questions, please contact the Water & Electric Office at 847-716-3558 or LSL@Winnetka.org.

Sincerely,

Brian Keys

Director of Water & Electric



AWWA Standard

4.4.2 - Flushing by the customer after lead service replacement. The customer should flush all interior premise plumbing the same day or before next water use following the replacement. Subsequent flushing by the customer should be done once every two weeks for three months or at other intervals based on monitoring results if available. Utilities may want to encourage best times to flush based on water demand and operations (for example, when neighbors' water usage is low, e.g., midmorning to dinner time or late at night). Customers shall be advised to not use hot water in the premise plumbing until initial flushing is completed to prevent sedimentation of lead particles in premise hot water tanks.

4.4.2.1 - Suggested instructions for customers. **1.** Find all the faucets that will drain, including the basement and all floors in your house. **2.** Remove aerators and screens whenever possible, including the shower heads, from all faucets you plan to flush. **3.** Include the laundry tubs, hose-bibs, bathtubs, and showers as flushing points. **4.** After all the aerators are off, open the faucets in the basement or lowest floor in the house. Leave all faucets running at highest rate possible, using cold water. **5.** After the faucets are all open in lowest floor, open the faucets on next highest floor of the house. Continue until faucets are open on all floors. **6.** After all faucets are opened, leave the water running for at least 30 minutes. **7.** After 30 minutes, turn off the first faucet you opened and continue to turn off other faucets in the same order you turned them on. **8.** Clean aerators/screens at each faucet. You may need to replace screens/ aerators if too old or worn. Utilities and customers may consider an optional approach by coordinating a targeted flush of a few faucets at a time before opening all the faucets for the whole house flush. The targeted flush would start with a pattern of opening all faucets in a single area or single floor and then moving to the next to increase the flow velocities, followed by the whole house flush described above, with all faucets open.

4.4.2.2 - Additional daily miniflush. As a precaution, the customer should do a miniflush of premise plumbing by running tap water each morning or when the water sits in the pipe for at least 6 hours. Flush for 5 minutes to displace water that has been sitting in the pipes inside the house and in the service line. This could include taking a shower, running the dishwasher, flushing a toilet, collecting water for plants/garden, or running the faucet. The customer should do this before using any water for drinking, cooking, infant formula, and so on. Daily miniflushes should continue for six months or until lead sample results show the lead level is below the regulatory guideline. The customer should clean debris from aerators and screens once a month for six months. After six months, clean debris twice a year.

This is not a complete list of local companies who perform water service line installations. The companies listed in this document are for informational purposes only and do not constitute an endorsement.

<u>Contractor Name</u>	<u>Contractor Contact Phone</u>	<u>Contractor Contact Address</u>	<u>Contractor Contact City</u>	<u>State</u>	<u>Zip</u>
AAA RODRIGUEZ PLUMBING CO	(847) 251-9190	430 PINE MANOR DR	WILMETTE	IL	60091
ADVANCED UNDERGROUND SPRINKLER SYSTEMS	(847) 433-0011	954 MARVEL LN	HIGHLAND PARK	IL	60035
AMERICAN VINTAGE HOME	(847) 251-5255	1523 PAYNE ST	EVANSTON	IL	60201
BIAGI PLUMBING	(847) 263-1616	3815 GRANDVILLE AVE	GURNEE	IL	60031
BILL'S PLUMBING & SEWER, INC	(847) 512-3575	1855 HOLSTE RD	NORTHBROOK	IL	60062
BMW PLUMBING	(847) 948-8484	440 LAKE COOK RD	DEERFIELD	IL	60015
CUPCO PLUMBING INC	(224) 637-0514	181 WARDEN LN	ROUND LAKE	IL	60073
DEMUTH, INC	(847) 433-9285	2900 SKOKIE VALLEY RD	HIGHLAND PARK	IL	60035
ED FELLOW PLUMBING & HEATING	(847) 814-5311	2015 SPRUCEWOOD	LINDENHURST	IL	60046
EJ PLUMBING	(773) 836-8191	6021 W MONTROSE	CHICAGO	IL	60634
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LAKEVIEW PLUMBING INC	(773) 343-9755	6920 W KEENEY	NILES	IL	60714
LITTLE TOMMY'S PLUMBING SHOP, INC.	(847) 443-9115	1578 OLD DEERFIELD RD	HIGHLAND PARK	IL	60035
MA GLACIER PLUMBING	(773) 517-7839	409 VIRGINIA PL	WHEELING	IL	60900
NORTH COAST PLUMBING, SEWER & DRAINAGE, INC.	(847) 361-0970	8420 LEHIGH AVE, 2B	MORTON GROVE	IL	60053

<u>Contractor Name</u>	<u>Contractor Contact Phone</u>	<u>Contractor Contact Address</u>	<u>Contractor Contact City</u>	<u>State</u>	<u>Zip</u>
PAPPAS COMPANY	(847) 657-0800	2100 JOHNS CT	GLENVIEW	IL	60025
PARKS PLUMBING & SEWER	(847) 676-1931	8121 N LAWNSDALE	SKOKIE	IL	60076
PASQUESI PLUMBING	(847) 433-9426	3218 SKOKIE VALLEY RD	HIGHLAND PARK	IL	60035
PMT CONTRACTORS	(815) 344-5473	3504 IVY LN	JOHNSBURG	IL	60051
R&J PLUMBING & SEWER CO	(847) 630-0452	1415 SHAWNEE TRAIL	RIVERWOODS	IL	60015
RAVINIA PLUMBING & HEATING	(847) 432-5561	1580 OLD SKOKIE RD	HIGHLAND PARK	IL	60035
RB PLUMBING & SEWER	(847) 966-8729	8469 HARMS RD.	SKOKIE	IL	60077
RELIANCE PLUMBING INC	(847) 583-1858	1848 TECHNY COURT	NORTHBROOK	IL	60062
RETRO PLUMBING	(773) 505-6234	724 ELM STREET	WINNETKA	IL	60093
RICK'S SEWER AND DRAINAGE	(847) 635-8988	3614 W. JOHN ST	MCHENRY	IL	60050
RMO PLUMBING	(773) 370-8899	8527 W. BERWYN	CHICAGO	IL	60656
RODRIGUEZ PLUMBING CO INC	(847) 707-3887	16099 W POPE BLVD	PRAIRIE VIEW	IL	60069
TANGNEY & SON PLUMBING & SEWER	(847) 599-0635	41550 N HIGHWAY 45	ANTIOCH	IL	60002
TYLER'S UNDERGROUND	(847) 587-3152	25668 RASKA LANE	LAKE VILLA	IL	60046

The companies listed in this document are for informational purposes only and do not constitute an endorsement. Some of these companies may perform service installations in conjunction with a licensed plumber.

WATER & ELECTRIC DEPARTMENT – WATER FUND

160

WATER & ELECTRIC DEPARTMENT – WATER FUND

161

Department Overview

The Department supplies potable water for the health and safety of the Winnetka and Northfield residents as well as the unincorporated areas of Indian Hill, Woodley Woods and Longmeadow Road in Northfield. It is also responsible for the installation and repair of the water distribution system.

The Water Fund is classified as an enterprise (business) fund.

2025 Budget: \$10,526,818

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The logo of the Village of Winnetka, Illinois, is a circular seal. It features a central emblem with a sun, a river, and a bridge. The text "VILLAGE OF WINNETKA, ILL." is written around the top inner edge, and "FUND. 1889" is at the bottom.

161

WATER & ELECTRIC DEPARTMENT – WATER FUND		162
2024 Accomplishments • Performed preventative maintenance on water distribution system including valve maintenance, valve replacement, leak detection, hydrant maintenance, hydrant replacement, and water meter replacement. • Completed preventative maintenance work at the Water Plant including dive inspection of intake, wet well, and basin cleaning. • Completed One hundred and forty-four water service connections (YTD). • Responded to fifteen main breaks (YTD) at the close of September. • Replaced eighty lead service lines (LSL) at the close of September. • Completed two water main replacement projects: ◦ Cherry Street (Birch to Locust) ◦ Spruce Street (Birch to Locust)		
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162

WATER & ELECTRIC DEPARTMENT – WATER FUND		163
2025 Goals and Objectives • Adherence to regulatory requirements. • Installation of new service connections. • Perform preventative maintenance programs to maintain the reliability of the water system. • Continue removing Lead Service Lines (LSL) from the system as a part of planned and emergent work. • Adherence to long-term capital plan resulting from the 2016-17 Water Main Replacement Plan. • Invest in maintenance and improvements of the Water Plant.		
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163

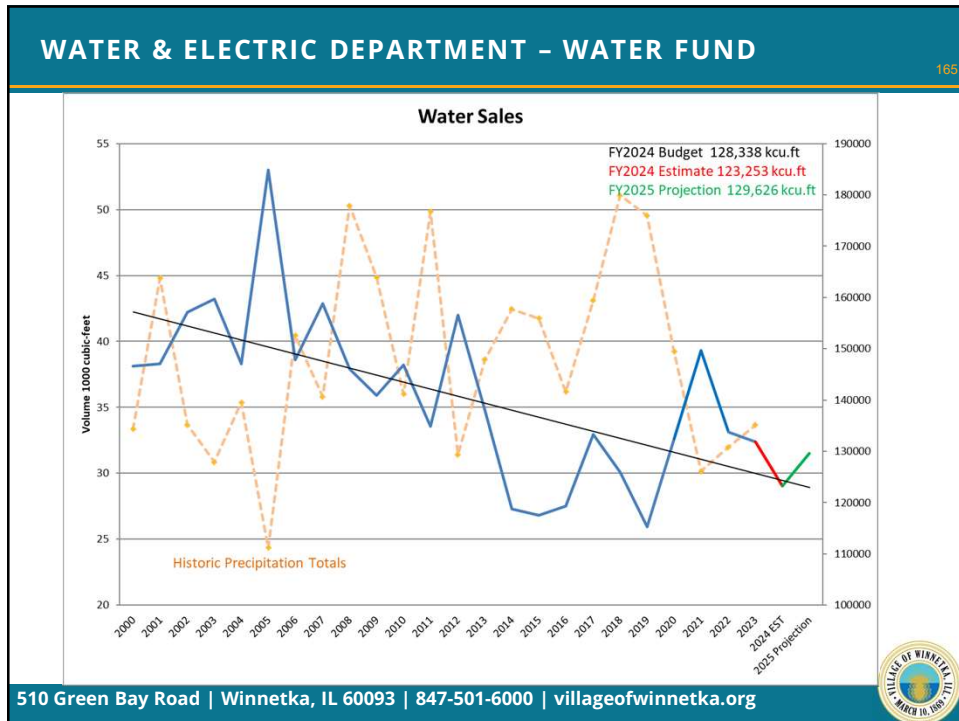
WATER & ELECTRIC DEPARTMENT - WATER FUND
164

2025 Key Budget Items

- Launch automated metering infrastructure project.
- Two water main projects.
- Perform a water rate study.
- Continue planned and emergent replacements of LSL.
- Continue to budget for new service installations.
- Continue to budget for a portfolio of preventative maintenance programs.
- Continue to budget for emergent repair of the water distribution system.

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164

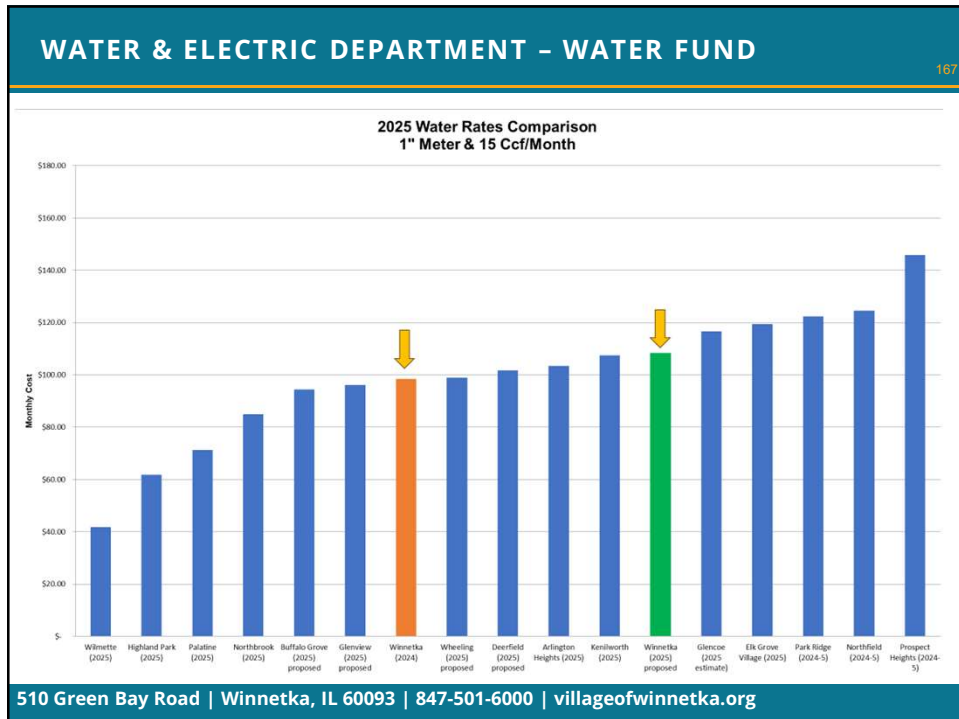


165

WATER & ELECTRIC DEPARTMENT - WATER FUND						
166						
Water Fund	Actual 2023	Budget 2024 A	Estimate 2024 B	Budget 2025 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 7,144,578	\$ 8,005,623	\$ 7,459,180	\$ 8,171,879	2.1%	9.6%
Transfers In / (Out)		\$ (1,250,000)	\$ (1,250,000)	\$ (55,210)		
Expenses	\$ (3,510,157)	\$ (4,840,652)	\$ (4,199,743)	\$ (4,959,760)	2.5%	18.1%
Net Operating Income (loss)	\$ 3,634,421	\$ 3,164,971	\$ 3,259,437	\$ 3,212,119	1.5%	-1.5%
Operating Expense Detail						
Salaries and Benefits	\$ 1,646,029	\$ 1,977,279	\$ 1,842,298	\$ 2,157,470	9.1%	17.1%
Contingency	\$ -	\$ 45,000	\$ -	\$ -		
Services and Supplies	\$ 1,587,568	\$ 2,541,813	\$ 2,080,885	\$ 2,525,730	-0.6%	21.4%
Payment in Lieu of Taxes	\$ 276,560	\$ 276,560	\$ 276,560	\$ 276,560	0.0%	0.0%
	\$ 3,510,157	\$ 4,840,652	\$ 4,199,743	\$ 4,959,760		
Capital Outlay	\$ 278,924	\$ 3,755,030	\$ 2,661,164	\$ 5,567,058	48.3%	109.2%
Total Fund Expense	\$ 3,789,081	\$ 8,595,682	\$ 6,860,907	\$ 10,526,818	22.5%	53.4%
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166



167

WATER & ELECTRIC DEPARTMENT - WATER FUND
168

Capital Plan
 Budget FY2024: \$3.76M
 Estimate FY2024: \$2.66M
 Proposed Budget FY2025: \$5.57M

Unrestricted Net Assets (Fund Balance)
 12/31/23 Audited: \$6,423,798
 12/31/24 Estimated: \$5,772,071 (Cash: \$5,694,654)
 12/31/25 Projected: \$3,361,922

Fund Balance Policy: \$1,653,253
 (Four months of operating funds)

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168

WATER & ELECTRIC DEPARTMENT - WATER FUND
169

FY2025 financials are based on the following:

- Proposed rates are consistent with policy direction.
 - 2016-17 Water Main Replacement Study.
 - 2022 Lead Service Line Replacement.

Volume Rate (\$/1000 cubic feet)	2024	Proposed 2025
Winnetka	\$57.17	\$63.18
Unincorporated	\$102.35	\$113.09
Special (Plant)	\$42.86	\$47.36

Monthly Service Charge (\$/month)	2024	Proposed 2025
1" or smaller	\$12.71	\$13.57
1-1/2"	\$18.37	\$19.61
2"	\$26.12	\$27.88
3"	\$83.20	\$88.82
4"	\$104.35	\$111.39
6"	\$153.69	\$164.07
8"	\$210.03	\$224.21

Typical Winnetka Resident will pay an additional \$118.50 per year.

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169

WATER & ELECTRIC DEPARTMENT – WATER FUND

170

Operating Expense Highlights (select items)

- Distribution Maintenance & Repair Programs:
 - Contractor resources: \$30,000
 - Leak detection services
 - ❖ Program cycle: \$18,000
 - ❖ Emergent service: \$7,040
 - Hydrant replacements: \$23,905
 - Hydrant painting: \$16,245
 - Water meter replacement: \$15,110
 - Insertion valves: \$14,820

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170

WATER & ELECTRIC DEPARTMENT – WATER FUND

171

Operating Expense Highlights Continued

- Water Plant:
 - Purification chemicals: \$170,200
 - Remote terminal units (RTU) upgrades: \$50,000
 - High lift pump VFD replacement: \$41,900
 - Low lift pump repair (contingency): \$30,000
 - Inline rapid mix units: \$25,000
 - Intake inspection and cleaning: \$20,500
- Buildings:
 - Clearwell exterior concrete restoration: \$35,000
 - Replace gas house door: \$6,000 (50% with Electric Fund)

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171

WATER & ELECTRIC DEPARTMENT – WATER FUND
172

Operating Expense Highlights Continued

- Consulting Services:
 - Zebra Mussel control design: \$90,000
 - Replacement plan for Water Plant mains: \$51,000
 - Water Rate Study: \$50,000
 - W&E Plant retaining wall design: \$45,000 (50% with Electric Fund)
 - Willow Road hydraulic modeling: \$38,000
 - AMI Consulting: \$25,000
 - Filter control upgrades: \$25,000
 - Regulatory reporting: \$23,000

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172

WATER & ELECTRIC DEPARTMENT – WATER FUND
173

Capital Plan

- Automated Metering Infrastructure: \$1,025,000
- Transmission Main rehabilitation at Water Plant: \$400,000
- W&E Plant slope stabilization: \$375,000 (50% with Water Fund)
- Raw water intake maintenance: \$200,000
- Water Plant pump control upgrade: \$150,000
- Replacement of Water Plant transformer: \$93,000
- New W&E Plant Vehicle (50% with Electric Fund): \$32,500

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173

WATER & ELECTRIC DEPARTMENT - WATER FUND

174

Capital Plan (continued)

- Water Main Replacement (incorporated with road rehabilitation):
 - Foxdale Avenue (Tower to Humboldt) \$1,600,000
 - Cherry Street (Glendale/Locust): \$800,000
- Professional services
 - Design FY2026 water main projects: \$101,558
- Lead Service Line Replacement
 - Water Main Projects: \$300,000
 - Voluntary Program (50 services): \$250,000
 - Emergent Replacements: \$40,000

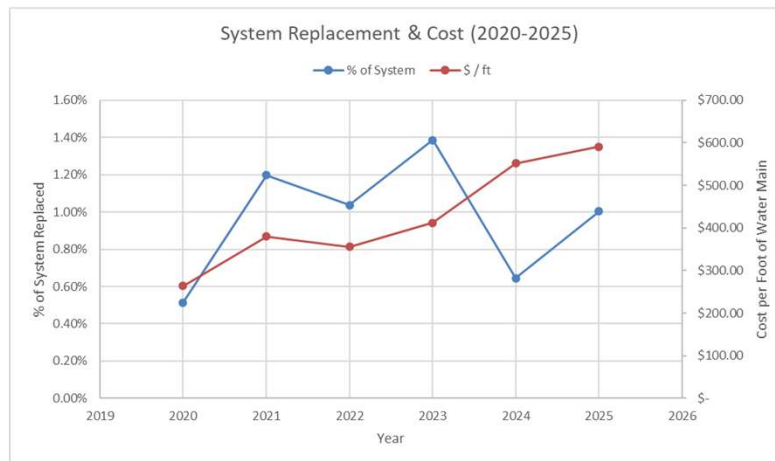
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174

WATER & ELECTRIC DEPARTMENT - WATER FUND

175



- Cost of water main replacement rising faster than inflation. Will require re-evaluation in 2025
- Budget and Long-term CIP built around maintaining 1% annual replacement with pay-as-you-go financing

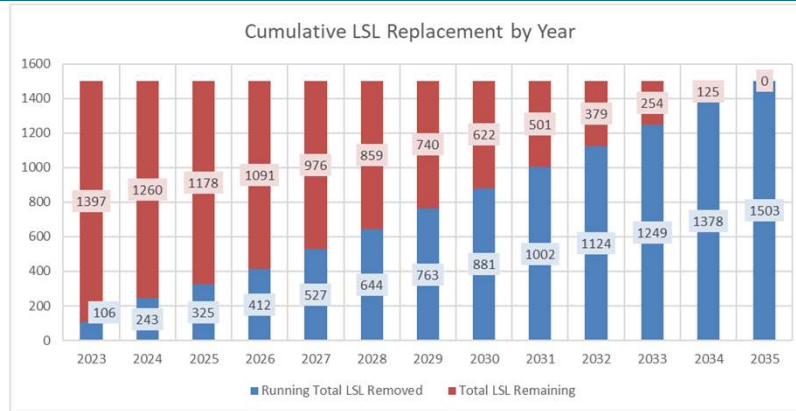
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175

WATER & ELECTRIC DEPARTMENT - WATER FUND

176



- Initial LSL Plan calls for full removal by 2035.
- Average annual cost to the Village of \$585,000 at current policy (\$5,000 rebate).
- Budget and Long-term CIP built around full removal with pay-as-you-go.

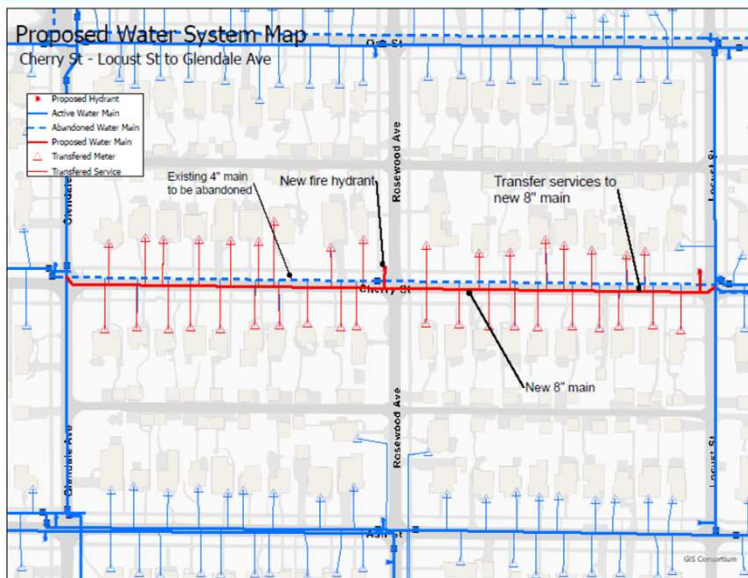
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176

WATER & ELECTRIC DEPARTMENT - WATER FUND

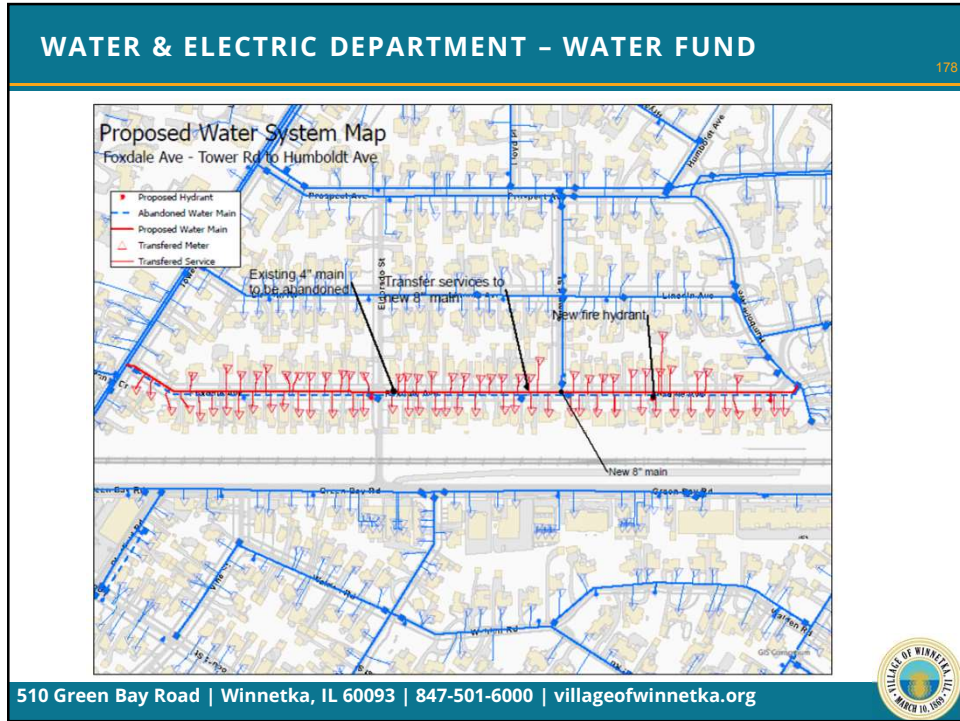
177



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177



178

WATER & ELECTRIC DEPARTMENT - WATER FUND

179

Questions?

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VILLAGE OF WINNETKA
MARCH 10, 1983

179



Village of
WINNETKA, IL

510 Green Bay Road • Winnetka, IL 60093 • 847.501.6000
contactus@villageofwinnetka.org • **villageofwinnetka.org**

February 12, 2025

Re: 2025 Voluntary Lead Service Line Replacement Program

Dear Resident,

For calendar year 2025, the voluntary lead service line replacement program has been renewed and funded in the amount of \$250,000, providing opportunities for 50 residences to replace their lead service lines and receive reimbursement. Those that will be given the first opportunity to participate in the program will be from the prior year's waiting list of addresses that expressed interest in the program.

You are receiving this letter because you are one of the residences now eligible to participate in the 2025 Voluntary Lead Service Line Replacement Program.

The Village will extend reimbursement up to 50% of the cost, not to exceed \$5,000, for the replacement of the lead service line from the water main into the house. Eligible costs include your contractor's costs to install the service line as well as any applicable costs from the Village, such as a tapping fee, inspection fee, and a new water meter. Individuals are not eligible to participate in this program if the service line replacement is part of a new house construction or building addition.

The next steps to fulfill the requirements of the program are as follows:

1. Obtain a minimum of two (2) quotes from licensed, bonded plumbers to perform your service replacement. Their work should include: excavating the water main in the street or parkway for the Village to perform a new tap, terminating your old lead service at the main, running new 1-1/2" copper from the tap into your residence, plumbing in a new Village-provided water meter, and restoring your home's electrical grounding if applicable.
2. Send those quotes electronically to LSL@Winnetka.org. Within 48 hours, you should receive a response that will detail your reimbursement amount, inclusive of your permit fees. The program provides reimbursement for 50% of the cost associated with the replacement of your lead service line, not to exceed \$5,000 per property. While you are not obligated to take the low bidder, the Village's reimbursement will be based on the lowest price.
3. Apply for the appropriate permits at the Community Development Department at the Village Hall (510 Green Bay Road.) At this time, you will be required to pay the permit fees

due to the Village. These range from \$2,965 to \$4,265 depending on the size of water main to which you are connecting.

4. When your plumber is prepared to do the work, the contractor should call 847-716-3551 to schedule the tap. Please have them provide at least 48 hours advance notice of the work. All inspections of the completed service line installation should be scheduled through Community Development at 847-716-3527.
5. Once the service installation is complete, please send a final invoice from your plumber to LSL@Winnetka.org. Within 3-4 weeks of receipt, a reimbursement check will be mailed to you in the amount previously confirmed by the Village.

If you are no longer interested in the Voluntary Lead Service Line Replacement Program, please notify the Water & Electric Office at 847-716-3558 or LSL@Winnetka.org. This will allow the utility an opportunity to extend participation in the program to another resident on the waiting list.

Extension of the Voluntary LSL Program into 2026 is not guaranteed and is subject to budget approval by the Village Council. In the interest of assisting as many residents as possible, residences deemed eligible for the program in 2025 that fail to complete their service line replacement are not automatically carried over to the next year's program.

If you have additional questions, please contact the Water & Electric Office at 847-716-3558 or LSL@Winnetka.org.

Sincerely,

Nicholas Narhi

Director of Water & Electric



AWWA Standard

4.4.2 - Flushing by the customer after lead service replacement. The customer should flush all interior premise plumbing the same day or before next water use following the replacement. Subsequent flushing by the customer should be done once every two weeks for three months or at other intervals based on monitoring results if available. Utilities may want to encourage best times to flush based on water demand and operations (for example, when neighbors' water usage is low, e.g., midmorning to dinner time or late at night). Customers shall be advised to not use hot water in the premise plumbing until initial flushing is completed to prevent sedimentation of lead particles in premise hot water tanks.

4.4.2.1 - Suggested instructions for customers. **1.** Find all the faucets that will drain, including the basement and all floors in your house. **2.** Remove aerators and screens whenever possible, including the shower heads, from all faucets you plan to flush. **3.** Include the laundry tubs, hose-bibs, bathtubs, and showers as flushing points. **4.** After all the aerators are off, open the faucets in the basement or lowest floor in the house. Leave all faucets running at highest rate possible, using cold water. **5.** After the faucets are all open in lowest floor, open the faucets on next highest floor of the house. Continue until faucets are open on all floors. **6.** After all faucets are opened, leave the water running for at least 30 minutes. **7.** After 30 minutes, turn off the first faucet you opened and continue to turn off other faucets in the same order you turned them on. **8.** Clean aerators/screens at each faucet. You may need to replace screens/ aerators if too old or worn. Utilities and customers may consider an optional approach by coordinating a targeted flush of a few faucets at a time before opening all the faucets for the whole house flush. The targeted flush would start with a pattern of opening all faucets in a single area or single floor and then moving to the next to increase the flow velocities, followed by the whole house flush described above, with all faucets open.

4.4.2.2 - Additional daily miniflush. As a precaution, the customer should do a miniflush of premise plumbing by running tap water each morning or when the water sits in the pipe for at least 6 hours. Flush for 5 minutes to displace water that has been sitting in the pipes inside the house and in the service line. This could include taking a shower, running the dishwasher, flushing a toilet, collecting water for plants/garden, or running the faucet. The customer should do this before using any water for drinking, cooking, infant formula, and so on. Daily miniflushes should continue for six months or until lead sample results show the lead level is below the regulatory guideline. The customer should clean debris from aerators and screens once a month for six months. After six months, clean debris twice a year.

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KOETZ PLUMBING	(847) 362-1480	28915 N HERKY DR #104	LAKE BLUFF	IL	60044
LAKEVIEW PLUMBING INC	(773) 343-9755	6920 W KEENEY	NILES	IL	60714
LITTLE TOMMY'S PLUMBING SHOP, INC.	(847) 443-9115	1578 OLD DEERFIELD RD	HIGHLAND PARK	IL	60035
MA GLACIER PLUMBING	(773) 517-7839	409 VIRGINIA PL	WHEELING	IL	60900
NORTH COAST PLUMBING, SEWER & DRAINAGE, INC.	(847) 361-0970	8420 LEHIGH AVE, 2B	MORTON GROVE	IL	60053

<u>Contractor Name</u>	<u>Contractor Contact Phone</u>	<u>Contractor Contact Address</u>	<u>Contractor Contact City</u>	<u>State</u>	<u>Zip</u>
PAPPAS COMPANY	(847) 657-0800	2100 JOHNS CT	GLENVIEW	IL	60025
PARKS PLUMBING & SEWER	(847) 676-1931	8121 N LAWNSDALE	SKOKIE	IL	60076
PASQUESI PLUMBING	(847) 433-9426	3218 SKOKIE VALLEY RD	HIGHLAND PARK	IL	60035
PMT CONTRACTORS	(815) 344-5473	3504 IVY LN	JOHNSBURG	IL	60051
R&J PLUMBING & SEWER CO	(847) 630-0452	1415 SHAWNEE TRAIL	RIVERWOODS	IL	60015
RAVINIA PLUMBING & HEATING	(847) 432-5561	1580 OLD SKOKIE RD	HIGHLAND PARK	IL	60035
RB PLUMBING & SEWER	(847) 966-8729	8469 HARMS RD.	SKOKIE	IL	60077
RELIANCE PLUMBING INC	(847) 583-1858	1848 TECHNY COURT	NORTHBROOK	IL	60062
RETRO PLUMBING	(773) 505-6234	724 ELM STREET	WINNETKA	IL	60093
RICK'S SEWER AND DRAINAGE	(847) 635-8988	3614 W. JOHN ST	MCHENRY	IL	60050
RMO PLUMBING	(773) 370-8899	8527 W. BERWYN	CHICAGO	IL	60656
RODRIGUEZ PLUMBING CO INC	(847) 707-3887	16099 W POPE BLVD	PRAIRIE VIEW	IL	60069
TANGNEY & SON PLUMBING & SEWER	(847) 599-0635	41550 N HIGHWAY 45	ANTIOCH	IL	60002
TYLER'S UNDERGROUND	(847) 587-3152	25668 RASKA LANE	LAKE VILLA	IL	60046

The companies listed in this document are for informational purposes only and do not constitute an endorsement. Some of these companies may perform service installations in conjunction with a licensed plumber.



Village of
WINNETKA, IL

510 Green Bay Road • Winnetka, IL 60093 • 847.501.6000
contactus@villageofwinnetka.org • **villageofwinnetka.org**

March 7, 2025

Re: Lead Water Service Notification

Dear Resident,

As your water utility, our first priority is providing you with safe, reliable water service. Based on our records, your property is one of the 1,196 properties served by the Village of Winnetka that may have a lead water service line that runs from the water main to your property line and/or from the property line into your house. While the Village's water treatment process incorporates a treatment to minimize the potential for lead to dissolve into water, residents served by lead service lines are at higher risk of lead exposure than households without lead pipes. If you are not already aware, legislative changes enacted by the State of Illinois require the future replacement of your service line.

Background

In August 2021, the Lead Service Line Replacement and Notification Act (415 ILCS 5/17.12) was signed into law. Effective January 1, 2022, this act requires the eventual replacement of all lead service lines in the State of Illinois. The statute dictates various timelines for complete lead replacement according to the size of a given jurisdiction. The Village's potable water system contains 4,453 service connections. Of these service connections, approximately one-fourth of service lines are lead and/or partially lead. In Winnetka's case, all lead water services must be replaced by 2038. When a lead water service line is repaired or upgraded, the entirety of the lead service must be replaced.

In the near term, there are three scenarios in which you may be required and/or elect to replace your lead service line: i) an emergent service line leak, ii) a water main capital improvement project impacting your lead service line, and iii) a voluntary decision on your part to replace your lead service line and take advantage of a Village cost-sharing program. The following summarizes the three scenarios.

Scenario 1: Emergent Replacement of Leaking Lead Service Lines (LSL)

If a leak in your lead service line is identified, the entirety of the service line must be replaced. Legislation permits emergency repairs to be completed, but the lead service line must be completely replaced within 30 days. If the water line service leak is located on the public side of the parkway valve (i.e., b-box), the Village will complete an emergency repair, after which a customer will have 30 days to secure contractor quotes and have the entire lead service line replaced. If the leak is on the privately owned side of the parkway valve, the customer will need to have a contractor make an emergency repair on the private property side, after which the customer has 30 days to complete the replacement of the entire lead service line including that section of the service line located within the public right-of-way.

For 2025, the Village will cover 50% of the replacement cost, up to \$5,000, for the replacement of a leaking lead water service line. This reimbursement amount is intended to assist with contractor costs, permitting fees, water meter replacement, and tapping fees associated with the installation of a new service line and connection to the Village's water main. Customers are asked to secure quotes from at least two licensed, bonded plumbers for the work to install a new 1 ½" copper line from the water main into your house or building.

If a customer elects to refuse completing the replacement of a lead water service line, the affected property owner is required to sign a waiver. The Village of Winnetka, Illinois Department of Public Health and the Illinois Environmental Protection Agency will maintain a record of this waiver. If replacement of the service is not completed by the property owner, any associated lead mitigation efforts are the sole responsibility of the homeowner.

Scenario 2: Replacement of Lead Service Line (LSL) Associated with Water Main Projects

The Lead Service Line Notification and Replacement Act prohibits the partial replacement of a lead water service line. As a result, customers with a lead service line impacted by a water main improvement project will be required to replace their lead service line. Prior to 2022, any water services constructed with lead were replaced from the new water main to the property line with a 1-1/2" copper line as part of a water main replacement project. The cost for this service line replacement work was funded by the Village. Prior to the Lead Service Line Notification and Replacement Act, replacement of the remainder of the service line from the property line into the house was optional and at the sole discretion of the property owner. This historical approach frequently resulted in the partial replacement of a lead service line, as most property owners elected not to pursue replacement of the portion of the lead service line on private property. This approach no longer complies with the new legislation, which mandates fully replacing the lead service line unless a waiver is signed by the property owner.

In order to assist customers with a lead water service that will be impacted by a Village-initiated water main project, the Village will reimburse a customer up to 50% of the cost, not to exceed \$5,000, for the replacement of their lead service line from the property line into the house. This reimbursement is intended to assist with the replacement cost, which also includes the cost of a new water meter and inspection. As part of the water main capital improvement project, the Village will fund replacement of the lead service line from the water main to the property line. Impacted customers will have the option of using a Village contractor or retaining their own licensed contractor to perform the private property service line replacement. In order to assist you in making this decision, staff will provide each impacted customer with a cost estimate for the Village contractor to perform this work.

Customers electing to use the Village's contractor will be required to enter into an agreement for their portion of the service line replacement cost. The customer will be

responsible for payment within 30 days of the completed service line installation. Customers needing additional time to pay for their portion of the private property service line may contact the Village to discuss payment arrangements.

This year, the Village will be completing capital improvements in the areas listed below. The work scope includes replacement of the water main, abandonment of the old main, transferring of water services, entire replacement of any lead services, restoration of the right-of-way, and road rehabilitation work.

2025 Capital Improvement Project Areas

Cherry Street	Glendale Ave to Locust Street	Water main replacement Water service transfers Road rehabilitation
Foxdale Ave	Tower Rd to Humboldt Ave	Water main replacement Water service transfers Road rehabilitation

Residences with lead water services in these areas will be required to completely replace their service. In the coming weeks, affected customers will receive a separate correspondence which will confirm if your property is impacted and provide you with a cost for the Village contractor to replace the private property section of your lead water service.

Scenario 3: Voluntary Lead Service Line (LSL) Replacement Program

For 2025, the Village has established a Voluntary Lead Service Line Replacement Program, open to those residents who voluntarily elect to replace their lead service line. The Village will extend reimbursement up to 50% of the cost, not to exceed \$5,000, for the replacement of the lead service line from the water main into the house. Eligible costs include your contractor's costs to install the service line as well as any applicable costs from the Village, such as a tapping fee, inspection fee, and new water meter. Customers are asked to secure quotes from at least two licensed, bonded plumbers for the work required to install a new 1 ½" copper line from the water main into your house or building. Individuals are not eligible to participate in this program if the service line replacement is part of a new house construction or building addition. For the 2025 calendar year, this program will provide opportunities for the first fifty residences that were on the waiting list from 2024.

Customers interested in the Voluntary Lead Service Line Replacement Program should contact the Permit Coordinator in the Community Development Department, located at Village Hall at 510 Green Bay Road in Winnetka, or by calling 847-716-3520, and ask to have their address added to the waiting list for the Voluntary Lead Service Line Replacement Program. If additional funding becomes available, the program will be extended to those individuals on the waiting list.

Continuation of this program in forthcoming years is subject to budget consideration.

If you have additional questions, please contact the Water & Electric Office at 847-716-3558 or LSL@Winnetka.org.

Sincerely,

Nicholas Narhi

Director of Water & Electric

IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER

Dear Water Customer:

Today's Date: 3/7/2025

This notice contains important information about your water service and may affect your rights. The water system has identified that you have a lead service line. We encourage you to have this notice translated in full into a language you understand and before you make any decisions that may be required under this notice.

Diese Mitteilung beinhaltet wichtige Informationen über Ihre Wasserversorgung und könnte Ihre Rechte beeinflussen. Wir bitten Sie, dass Sie diese Mitteilung vollständig in eine Sprache übersetzen lassen, die Sie verstehen, bevor Sie eventuelle Entscheidungen treffen, welche im Zusammenhang mit dieser Benachrichtigung erforderlich sind.

Ang abisong ito ay naglalaman ng mahalagang impormasyon tungkol sa iyong serbisyo sa tubig at maaaring makaapekto sa iyong mga karapatan. Hinihikayat namin kayo na isalin nang buo ang abisong ito sa wikang naiintindihan ninyo at bago kayo gumawa ng anumang mga desisyon na maaaring kailanganin sa abisong ito.

આ સૂચનામાં તમારી પાણીની સેવા વિશે મહત્વપૂર્ણ માહિતી શામેલ છે અને તમારા અધિકારોને અસર કરી શકે છે. અમે તમને પ્રોત્સાહિત કરીએ છીએ કે તમે આ સૂચના હેઠળ જરૂરી હોય તેવા કોઈપણ નિર્ણયો લો તે પહેલાં તમે આ સૂચનાને તમે સમજો છો તે ભાષામાં સંપૂર્ણ ભાષાંતર કરો.

Niniejsze zawiadomienie zawiera ważne informacje na temat Państwa przyłącza wodociągowego i może mieć wpływ na Państwa prawa. Przed podjęciem jakichkolwiek decyzji, które mogą być wymagane na mocy niniejszego zawiadomienia, zachęcamy Państwa do przetłumaczenia całości niniejszego zawiadomienia na język, który będzie dla Państwa zrozumiały.

يحتوي هذا الإشعار على معلومات مهمة حول خدمة المياه لديك، وقد يؤثر على حقوقك. قبل اتخاذ أي قرارات قد تكون مطلوبة بموجب هذا الإشعار فإننا نشجعك على ترجمته بالكامل إلى لغة تفهمها.

اس نوٹس میں آپ کی پانی کی سروسز سے متعلق اہم ترین معلومات موجود ہیں اور یہ آپ کے حقوق کو متاثر کر سکتا ہے۔ ہم آپ کو ترغیب دیں گے کہ آپ اس نوٹس کا مکمل طور پر اس زبان میں ترجمہ کروائیں جو آپ سمجھتے ہوں اور ممکن ہے کہ آپ کے کوئی فیصلہ لینے سے قبل اس نوٹس کے تحت یہ درکار بھی ہو۔

Este aviso contiene información importante sobre su servicio de agua y puede afectar sus derechos. Lo animamos a que traduzca este aviso a un idioma que comprenda antes de tomar cualquier decisión que pueda ser necesaria en virtud del mismo.

이 통지서에는 귀하의 권리에 영향을 미칠 수 있는 수도 서비스에 관한 중요한 정보가 제시되어 있습니다. 이 통지서에서 요구하는 결정을 내리기 전에 이 통지서를 귀하가 이해할 수 있는 언어로 번역하시기 바랍니다.

本通知包含有关您的供水服务的重要信息，可能会影响到您的权利。在您做出本通知所要求的任何决定之前，我们鼓励您将本通知完整地翻译成您可理解的语言。

YOU ARE SERVED BY A LEAD SERVICE LINE

Health Effects of Lead

Exposure to lead in drinking water can cause serious health effects in all age groups. Infants and children can have decreases in IQ and attention span. Lead exposure can lead to new learning and behavior problems or exacerbate existing learning and behavior problems. The children of women who are exposed to lead before or during pregnancy can have increased risk of these adverse health effects. Adults can have increased risks of heart disease, high blood pressure, kidney, or nervous system problems. The most common exposure to lead is swallowing or breathing in lead paint chips and dust. However, lead in drinking water can also be a source of lead exposure. In the past, lead was used in some water service lines and household plumbing materials. Lead in water usually occurs through corrosion of plumbing products containing lead; however, disruption (construction or maintenance) of lead service lines may also temporarily increase lead levels in the water supply. This disruption may be sometimes caused by water main or service line maintenance/replacement.

Work on a lead service line may result in sediment, possibly contains lead from the service line in the building's water.

Below describes some information about some preventative measures you can take to help reduce the amount of lead in drinking water.

What you can do to reduce lead exposure in drinking water:

- *Run your water to flush out lead.*
 - Flushing times can vary based on the length of your lead service line and the plumbing configuration in your home. The length of lead service lines varies considerably. Flushing for at least 5 minutes is recommended.
- *Use cold water for drinking, cooking, and preparing baby formula.* Do not cook with or drink water from the hot water tap, lead dissolves more easily into hot water. Do not use water from the hot water tap to make baby formula.
- *Look for alternative sources or treatment of water.* You may want to consider purchasing bottled water or a water filter that is certified to remove "total lead".
- *Clean and remove any debris from faucet aerators on a regular basis.*
- *Do not boil water to remove lead. Boiling water will not reduce lead.*
- *Purchase lead-free faucets and plumbing components.*
- *Remove the entire lead service line.*
- *Test your water for lead. Verify your service line.* Please call us to find out how to get your water tested for lead.
 - If test results indicate a lead level above 15 ug/L, bottled water should be used by pregnant women, breast-feeding women, young children, and formula-fed infants.
- **Please Call : The Winnetka Water & Electric Department at (847) 716-3558 if you want more information on our lead service line replacement program. Including any programs available that may provide financing solutions to assist property owners to replace the customer-owned lead service line.**
- **More information can also be found on the Village website at:
<https://www.villageofwinnetka.org/386/Lead-Service-Line-Replacement>**