



## PRESIDENT AND BOARD OF TRUSTEES

### Regular Meeting

Monday, March 4, 2024

6:00 PM

East Dundee Police Station, 2<sup>nd</sup> Floor Meeting Room  
115 E. 3<sup>rd</sup> Street, East Dundee, IL 60118

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Public Comment  
*Please keep comments to 5 minutes or less*
5. Consent Agenda
  - a. [Motion to Approve the Regular Village Board Meeting Minutes Dated February 5, 2024](#)
  - b. [Motion to Accept the Warrants Lists in the Amounts of \\$484,833.74](#)
  - c. [Motion to Approve an Ordinance Proposing The Establishment Of The Village Of East Dundee Special Service Area Number \\_\\_\\_\\_ For Long-Term Maintenance Of The Infrastructure at 1191 East Main Street](#)
6. Other Agenda Items
  - a. [Motion to Accept the May 1, 2022 – April 30, 2023 Annual Comprehensive Financial Report for the Village and Police Pension Fund and Place it on File](#)
  - b. [Motion to Approve an Ordinance Granting an Extension of a Special Use Permit for Crushing and Recycling Concrete and Asphalt and Resale of the Material for a Portion of the Property Located at 590 Healy Road](#)
  - c. [Draft Riverfront Master Plan Discussion](#)
  - d. [Downtown/Flats Area Sewer System Evaluation Survey Discussion](#)
  - e. [Motion to Approve a Resolution Authorizing the Village to Waive Competitive Bidding and Enter into an Agreement with J.M. Irrigation, LLC for the Depot Irrigation System Project in the Amount of \\$26,200](#)
  - f. ~~Motion to Approve an Ordinance Authorizing Execution of a Development Agreement by and Between the Village of East Dundee and Billitteri Enterprises, LLC (406-408 Barrington Ave.)~~ (Item postponed from the 2/19/24 meeting to the 3/4/24 meeting.) This proposal has been withdrawn and will not be discussed at this meeting.
7. Village President and Board Reports

8. Staff Reports

9. Executive Session

Closed to the public and media under the provisions of the Illinois Open Meetings Act, 5ILCS, 120/2, (c)(21) Discussion of Minutes, (c)(11) Pending Litigation, (c)(1) Personnel and Legal Counsel, (c)(5) Acquisition of Property, (c)(6) Sale of Property, (c)(3) Appointments and (c)(2) Collective Negotiating Matters.

10. Adjournment

**CALL TO ORDER**

President Lynam calls to order the Village of East Dundee Regular Village Board Meeting at 6:00 p.m.

**ROLL CALL:**

Trustees Mahony, Kunze, Brittin, Saviano, Sauder and President Lynam. Trustee Treiber is absent.

Also in attendance are Administrator Erika Storlie, Finance and Administrative Services Director Brandiss West, Chief of Police Josh Fourdyce, Director of Public Works Phil Cotter, Attorney Kelley Gandurski and Clerk Katherine Diehl.

**PLEDGE OF ALLEGIANCE: Recited**

**PUBLIC COMMENT: None**

**CONSENT AGENDA:**

- a. **Motion to Approve the Release of Executive Session Minutes and the Destruction of the Verbatim Audio Records of Meeting Minutes Dated January 3, 2017, March 6, 2017, March 20, 2017, April 10, 2017, April 17, 2017, May 1, 2017, June 19, 2017, September 11, 2017, November 6, 2017, December 4, 2017, December 11, 2017, December 28, 2017, July 16, 2018, August 6, 2018, August 20, 2018, October 1, 2018, October 15, 2018, March 11, 2019, May 20, 2019, June 3, 2019, August 17, 2020, and November 16, 2020**
- b. **Motion to Accept the Warrants Lists in the Amounts of \$35,501.29 AND \$130,837.20**
- c. **Motion to Approve a Resolution for Maintenance Under the Illinois Highway Code to Expend \$62,000 in Motor Fuel Tax (MFT) Funds in FY 2024**
- d. **Motion to Approve a Resolution for Maintenance Under the Illinois Highway Code to Retroactively Expend \$30,000 in Motor Fuel Tax (MFT) Funds in SY 2023**
- e. **Motion to Approve an Ordinance Granting a Class E Liquor License to the Anvil Club, Inc. and Amending Section 116.05(B) of the Village Code to Increase the Number of Class E Liquor Licenses (Tequila Val's)**
- f. **Motion to Approve an Ordinance Amending Section 32.10 of the Village of East Dundee Village Code Relating to Village Boards, Committees, Councils, and Commissions**

Motion to Approve the Consent Agenda by Kunze/Mahony.

Roll: Ayes – 5 – Mahony, Kunze, Brittin, Saviano and Sauder. Nays – 0. Absent – 1 – Treiber.  
Motion carries.

**OTHER AGENDA ITEMS:**

- a. **Motion to Approve a Resolution Authorizing the Village Administrator to Enter into a Contract for the Purchase of Electricity from the Lowest Cost Electricity Provider for the Purposes of Street Lighting through the Northern Illinois Municipal Electric Collaborative Bid Process**

Motion to Approve a Resolution Authorizing the Village Administrator to Enter into a Contract for the Purchase of Electricity from the Lowest Cost Electricity Provider for the Purposes of Street Lighting through the Northern Illinois Municipal Electric Collaborative Bid Process by Kunze/Sauder.

**Discussion:**

Administrator Storlie explained that NIMEC will bid on the Village's behalf, for village-owned facilities,

with a collection of other municipalities to get more competitive pricing. If the pricing is more favorable than what the village currently has, a contract will be initiated.

Roll: Ayes – 5 – Mahony, Kunze, Brittin, Saviano and Sauder. Nays – 0. Absent – 1 – Treiber.  
Motion carries.

**b. Discussion of the Current Animal Control Ordinance (92-03) Contained in the Village Code**

Chief Fourdyce stated that staff conducted research that consisted of comparing the Village's ordinance to several area municipalities. Staff also consulted with the village attorney on the topic. It was determined that the Village's current ordinance is quite robust and allows a lot of latitude for the Police Department to enforce animal control issues, particularly pertaining to dogs. In 2019, the Village adopted Kane County's ordinance. Chief Fourdyce recommends that the Village conduct an educational campaign that highlights important elements of the Village's ordinance, particularly how it applies to dogs. He also recommends that the Police Department more aggressively enforce the Animal Control Ordinance.

**c. Motion to Approve a Resolution Authorizing the Village Administrator to Enter into a Professional Services Agreement with Baxter & Woodman Consulting Engineers to Develop a Project Plan in an Amount Not-To-Exceed \$30,400**

Motion to Approve a Resolution Authorizing the Village Administrator to Enter into a Professional Services Agreement with Baxter & Woodman Consulting Engineers to Develop a Project Plan in an Amount Not-To-Exceed \$30,400 by Mahony/Brittin.

**Discussion:**

Public Works Director Cotter explained that over the next five years, there are a number of proposed water system improvement projects. He advised that the Village is pursuing low-interest loan funding through an IEPA program. President Lynam asked if there are opportunities available to obtain grants at this time. Cotter advised that there may be a possibility of principal forgiveness associated with IEPA low-interest loans. Details for this may be made available in June. There was discussion about who would be responsible for costs associated with lead service line replacement and how the cost for this would be paid/collected.

Roll: Ayes – 5 – Mahony, Kunze, Brittin, Saviano and Sauder. Nays – 0. Absent – 1 – Treiber.  
Motion carries.

**REPORTS: VILLAGE PRESIDENT and BOARD**

**Lynam: None**

**Brittin:** Requested an update on the Planning and Zoning Commission appointment plan, stating that one or two individuals attended only 3 meetings last year. President Lynam stated that one Commissioner has a desire to resign. Brittin stated that a lack of attendance has posed an issue with establishing a quorum on several occasions. President Lynam stated that he will discuss further with the Chairperson. Trustee Mahony stated that there are a number of individuals in the application process that have expressed interest in being seated on the commission. Brittin added that if attendance issues continue, the recently adopted ordinance that addresses removal based on absences will be brought forth.

**Kunze: None**

**Mahony:** Stated that she would like for the Community Events and Depot Committee to meet to review the Depot Council applications received so that the committee could provide recommendations to President Lynam for appointment consideration.



**Sauder:** Reported that the Arts Council installed much of the artwork today for the Black & White Art Show this Saturday at Black & Gray Brewing from 6-9 pm. He advised that there are over 85 art pieces and some of these pieces will be for sale.

**Saviano:** Reported that the golden rocks associated with the St. Pat's Day festivities will be hidden around town very soon. She explained that once a rock has been found, it can be traded in at the Dundee Dairy Queen for a Dilly Bar.

**Treiber:** None

**REPORTS: STAFF**

**Village Administrator:** None

**Village Attorney:** None

**Police Chief:** None

**Public Works Director:** None

**Building Inspector:** None

**Finance Director:** None

**Village Engineer:** None

**EXECUTIVE SESSION: Yes**

Motion to adjourn the Regular Village Board meeting at 7:02 p.m. to Executive session for (c)(1) Personnel and Legal Counsel by Mahony/Kunze.

Motion carries by unanimous consent. Meeting adjourns.

The Village Board will not be taking any action in Executive Session and will therefore, not be returning to the Regular Board Meeting.

Respectfully submitted,

Katherine Diehl

By: \_\_\_\_\_  
Village President, Jeffrey Lynam

Attest: \_\_\_\_\_  
Village Clerk, Katherine Diehl

Invoice Number	Description	Invoice Date	Net Invoice Amount	Voided	GL Account Number
<b>AFLAC</b>					
178773	AFLAC	02/26/2024	759.68		27-01-2215
Total AFLAC:			759.68		
<b>AT&amp;T</b>					
021324	ATT WATER/SEWER	02/13/2024	364.17		60-33-5320
Total AT&T:			364.17		
<b>AXON ENTERPRISES</b>					
228016	RADAR CABLES	02/15/2024	530.00		32-21-5943
Total AXON ENTERPRISES:			530.00		
<b>B&amp;F CONSTRUCTION CODE SERVICES INC</b>					
18869	INSPECTIONS	02/15/2024	180.00		01-25-5290
63734	PLUBMING PLAN REVIEW	01/26/2024	200.00		01-25-5290
Total B&F CONSTRUCTION CODE SERVICES INC:			380.00		
<b>BAXTER AND WOODMAN CONSULTING ENGINEERS</b>					
255744	MISC GIS	02/19/2024	410.00		01-31-5220
255731	WATER SYSTEM SURVEY	02/19/2024	4,210.00		60-33-5220
255738	W/S RATE STUDY	02/19/2024	1,449.63		60-33-5220
255742	STANDPIPE EVAL ENG	02/19/2024	1,355.00		60-33-5220
255738	W/S RATE STUDY	02/19/2024	1,449.63		60-33-5221
255734	LEAD SERVICE INVENTORY	02/19/2024	3,722.50		60-33-5946
Total BAXTER AND WOODMAN CONSULTING ENGINEERS:			12,596.76		
<b>BENCHMARK SALES &amp; SERVICE OF IL, INC</b>					
23-1059	MILK PAIL PUMP	07/20/2023	950.00		60-33-5141
Total BENCHMARK SALES & SERVICE OF IL, INC:			950.00		
<b>BEVERLY MATERIALS INC.</b>					
301158	STONE	02/17/2024	380.94		01-31-5150
Total BEVERLY MATERIALS INC.:			380.94		
<b>CALEB HAYDOCK</b>					
020724	BASSETT TRAINING	02/07/2024	19.75		01-12-5430
Total CALEB HAYDOCK:			19.75		
<b>CASSIDY TIRE &amp; SERVICE</b>					
922020671	REPAIR TRUCK TIES #22	02/19/2024	50.00		01-31-5120
922020671	REPAIR TRUCK TIES #22	02/19/2024	50.00		60-33-5120
Total CASSIDY TIRE & SERVICE:			100.00		
<b>CHICAGO TITLE AND TRUST COMPANY</b>					
CCH12303336	304 HILL/309 JACKSON	02/28/2024	368,420.71		39-01-5963

Invoice Number	Description	Invoice Date	Net Invoice Amount	Voided	GL Account Number
Total CHICAGO TITLE AND TRUST COMPANY:			368,420.71		
<b>CINTAS FIRST AID &amp; SAFETY</b>					
4184859448	MATS PD	02/28/2024	50.77		01-21-5121
Total CINTAS FIRST AID & SAFETY:			50.77		
<b>CLARK HILL PLC</b>					
1405444	LEGAL SERV	02/19/2024	816.50		01-31-5230
Total CLARK HILL PLC:			816.50		
<b>COM ED</b>					
021224	COM ED VH	02/12/2024	95.80		01-31-5510
021224	COM ED STREETS	02/12/2024	226.54		28-01-5510
Total COM ED:			322.34		
<b>COVERALL NORTH AMERICA DBA</b>					
1010726324	CLEANING VH	03/01/2024	329.00		01-12-5110
1010726324	CLEANING POLICE	03/01/2024	1,410.00		01-21-5121
1010726324	CLEANING PW 446 ELGIN AVE	03/01/2024	95.00		01-31-5110
1010726324	CLEANING DEPOT	03/01/2024	95.00		01-31-5196
1010726324	CLEANING PW PRAIRIE LAKE	03/01/2024	236.00		60-33-5110
1010726324	CLEANING PW 401 ELGIN AVE	03/01/2024	236.00		60-33-5111
Total COVERALL NORTH AMERICA DBA:			2,401.00		
<b>DUNDEE NAPA AUTO PARTS</b>					
469161	POLICE EMERG GENERATOR B	02/14/2024	29.87-		01-21-5121
469936	THREADLOCKER - STREET LIG	02/23/2024	21.53		01-31-5150
Total DUNDEE NAPA AUTO PARTS:			8.34-		
<b>DUNDEE TOWNSHIP PARK DISTRICT</b>					
021924	FAMILY FUN NIGHT DONATION	02/19/2024	300.00		01-37-5631
Total DUNDEE TOWNSHIP PARK DISTRICT:			300.00		
<b>DW-SERVANT FUND (EAST DUNDEE) LLC</b>					
022624 1	BDD DUNDEE GATEWA	02/26/2024	4,166.67		33-01-5876
Total DW-SERVANT FUND (EAST DUNDEE) LLC:			4,166.67		
<b>ELONA REISER</b>					
928000	REFUND FOR OVERPAYMENT	02/29/2024	1,269.32		99-00-1005
Total ELONA REISER:			1,269.32		
<b>ELROD FRIEDMAN LLP</b>					
013124	PROFESSIONAL SERVICES	02/23/2024	20,302.50		01-12-5230
013124	POLICE LEGAL	02/23/2024	87.00		01-21-5230
013124	TIF 3 DOWNTOWN	02/23/2024	4,833.00		39-01-5230
013124	PW WATER FUND	02/23/2024	352.50		60-33-5230
013124	PAL LAND LLC	02/23/2024	551.00		85-01-2382

Invoice Number	Description	Invoice Date	Net Invoice Amount	Voided	GL Account Number
Total ELROD FRIEDMAN LLP:			26,126.00		
<b>FAST MRO SUPPLIES, INC</b>					
7881	VEHICLE CLEANER	02/23/2024	35.70		01-31-5630
7881	CLOTHS FOR WTP, VEHICLE CL	02/23/2024	181.79		60-33-5630
Total FAST MRO SUPPLIES, INC:			217.49		
<b>FERGUSON ENTERPRISES, LLC</b>					
483453-1	DUNKIN DONUT METER	02/07/2024	1,113.18		60-33-5934
Total FERGUSON ENTERPRISES, LLC:			1,113.18		
<b>FRAMA, INC</b>					
12980	DEPOT BATHROOM DOORS	02/21/2024	4,000.00		34-01-5945
Total FRAMA, INC:			4,000.00		
<b>GALLS PARENT HOLDINGS, LLC</b>					
27140745	UNIFORM ALLOW. - KM	02/20/2024	211.28		01-21-5080
27090434	UNIFORM ALLOW. AR	02/14/2024	49.36		01-21-5940
Total GALLS PARENT HOLDINGS, LLC:			260.64		
<b>GOVERNMENT FINANCE OFFICES ASSOCIATION</b>					
19412	GFOA CERTIFICATE	02/21/2024	460.00		01-14-5210
Total GOVERNMENT FINANCE OFFICES ASSOCIATION:			460.00		
<b>GRAINGER, INC.</b>					
9031332308	WTP BRINE PUMP PARTS	02/23/2024	270.93		60-33-5130
Total GRAINGER, INC.:			270.93		
<b>HAWKINS, INC.</b>					
6688301	W CHEMICALS	02/13/2024	2,220.99		60-33-5650
6689889	WTP CHEMICALS	02/15/2024	280.00		60-33-5650
6697057	W CHEMICALS	02/21/2024	298.74		60-33-5650
69689890	WTP CHEMICALS	02/15/2024	10.00		60-33-5650
6697058	WW CHEMICALS	02/21/2024	6,382.85		60-33-5651
Total HAWKINS, INC.:			9,192.58		
<b>HEINZ, GERALD &amp; ASSOC.</b>					
122923	309 JACKSON	12/29/2023	1,400.00		39-01-5220
21062	590 HEALY	02/05/2024	81.00		85-01-2395
Total HEINZ, GERALD & ASSOC.:			1,481.00		
<b>HELPING HAND IT</b>					
24-45308	IT SERVICES	02/15/2024	235.00		01-12-5286
24-45326	IT SERVICES	02/16/2024	145.00		01-12-5286
24-45359	IT SERVICES	02/26/2024	1,123.75		01-12-5286
Total HELPING HAND IT:			1,503.75		

Invoice Number	Description	Invoice Date	Net Invoice Amount	Voided	GL Account Number
<b>HINCKLEY SPRINGS</b>					
23907757 0217	VH WATER	02/17/2024	42.13		01-12-5630
23840544 0217	PD WATER	02/17/2024	692.84		01-21-5630
Total HINCKLEY SPRINGS:			734.97		
<b>HOPKINS FORD</b>					
685832	PW 10	02/27/2024	170.00		01-31-5120
685832	PW 10	02/27/2024	170.00		60-33-5120
Total HOPKINS FORD:			340.00		
<b>ILLINOIS ASSOC OF CHIEFS OF POLICE</b>					
15548	ILACP CONFERENCE	12/21/4723	329.00		01-21-5430
Total ILLINOIS ASSOC OF CHIEFS OF POLICE:			329.00		
<b>ILLINOIS PUBLIC RISK FUND</b>					
86384	W/C ADMIN	02/15/2024	743.90		01-12-5520
86384	W/C FIN	02/15/2024	374.45		01-14-5520
86384	W/C PD	02/15/2024	4,343.62		01-21-5520
86384	W/C BLDG	02/15/2024	374.45		01-25-5520
86384	W/C W/S	02/15/2024	748.90		01-31-5520
86384	W/C PW	02/15/2024	898.68		60-33-5520
Total ILLINOIS PUBLIC RISK FUND:			7,484.00		
<b>J.G. UNIFORMS, INC</b>					
127355	UNIFORM JM	02/19/2024	83.00		01-21-5080
127438	UNIFORM BM	02/22/2024	152.40		01-21-5080
Total J.G. UNIFORMS, INC:			235.40		
<b>LAKE JULIAN CONTRACTING INC</b>					
1324	CLEAN STORM SEWER INLETS	02/22/2024	1,125.00		01-31-5140
Total LAKE JULIAN CONTRACTING INC:			1,125.00		
<b>LAN ELECTRIC</b>					
05-24	ELECTRICAL WORK	02/25/2024	696.00		60-33-5131
Total LAN ELECTRIC:			696.00		
<b>LEADSONLINE</b>					
410119	LEADS RENEWAL	02/15/2024	2,588.00		01-21-5410
Total LEADSONLINE:			2,588.00		
<b>MENARDS - CARPENTERSVILLE</b>					
18539	KEROSENE POWER WASHER	02/14/2024	137.94		01-31-5630
18636	VH RENOVATIONS	02/16/2024	3.97		32-15-5948
18794	DEPOT REMODEL	02/20/2024	84.50		34-01-5945
Total MENARDS - CARPENTERSVILLE:			226.41		
<b>METRO WEST COUNCIL OF GOVERNMENT</b>					
5286	LEG BREAKFAST - JL, ES	02/20/2024	100.00		01-12-5420

Invoice Number	Description	Invoice Date	Net Invoice Amount	Voided	GL Account Number
Total METRO WEST COUNCIL OF GOVERNMENT:			100.00		
<b>MEYER SIGNS</b>					
10554	CURVED ALL SIGNS	02/07/2024	98.00		01-25-5630
Total MEYER SIGNS:			98.00		
<b>MIDWEST SALT</b>					
473112	COARSE SALT	02/19/2024	3,375.84		60-33-5650
Total MIDWEST SALT:			3,375.84		
<b>OZUNA DESIGN REMODELING INC</b>					
319 N RIVER	DEPOT REMODEL	02/22/2024	1,760.00		34-01-5945
Total OZUNA DESIGN REMODELING INC:			1,760.00		
<b>P.F. PETTIBONE</b>					
185492	CH JF	02/19/2024	91.75		01-21-5340
185491	TICKET BOOKS	02/19/2024	263.80		01-21-5630
Total P.F. PETTIBONE:			355.55		
<b>PADDOCK PUBLICATIONS, INC</b>					
280471	PUBLIC HEARING NOTICE	02/25/2024	126.50		32-31-6090
Total PADDOCK PUBLICATIONS, INC:			126.50		
<b>POWER DMS</b>					
206699	POLICY MGMT SOFTW	05/01/2024	4,686.01		01-21-5130
Total POWER DMS:			4,686.01		
<b>SHARP EXPRESS</b>					
1019	TRUCK #29 MAINT	12/15/2023	484.60		01-31-5120
1025	TRUCK 29 TAILGATE REPAIRS	12/18/2023	1,130.00		01-31-5120
Total SHARP EXPRESS:			1,614.60		
<b>SHERWIN WILLIAMS</b>					
6324	VH PAINT MATERIALS	01/03/2024	9.60		32-15-5948
7635-8	INT PAINT FOR VH	02/16/2024	191.64		32-15-5948
Total SHERWIN WILLIAMS:			201.24		
<b>STAPLES ADVANTAGE</b>					
8073242820	OFFICE SUPPLIES	02/10/2024	52.77		01-31-5630
8073316171	OFFICE SUPPLIES PD	02/17/2024	42.72		60-33-5630
8073316171	OFFICE SUPPLIES	02/17/2024	90.42		60-33-5630
Total STAPLES ADVANTAGE:			185.91		
<b>SUMMIT SQUARE ASSOCIATION</b>					
030124	ASSOCIATION DUES	03/01/2024	1,910.27		01-12-5410

Invoice Number	Description	Invoice Date	Net Invoice Amount	Voided	GL Account Number
Total SUMMIT SQUARE ASSOCIATION:			1,910.27		
<b>THOMAS PUMP COMPANY, INC.</b>					
247314	NON-POTABLE PUMP IMPELLE	02/21/2024	2,785.00		60-33-5131
Total THOMAS PUMP COMPANY, INC.:			2,785.00		
<b>UNIQUE PRODUCTS (ELGIN PAPER COMPANY)</b>					
462856	ROLL TOWELS	02/20/2024	115.13		01-12-5110
Total UNIQUE PRODUCTS (ELGIN PAPER COMPANY):			115.13		
<b>UNITED SYSTEMS AND SOFTWARE INC</b>					
104781	ERTS FOR READING WATER M	02/22/2024	5,145.98		60-33-5934
Total UNITED SYSTEMS AND SOFTWARE INC:			5,145.98		
<b>USA BLUEBOOK</b>					
280391	W LAB SUPPLIES	02/16/2024	624.67		60-33-5630
Total USA BLUEBOOK:			624.67		
<b>VERIZON WIRELESS</b>					
9956289022	VERIZON ADMIN	02/10/2024	92.49		01-12-5320
9956289022	VERIZON FIN	02/10/2024	92.47		01-14-5320
9956289022	VERIZON PD	02/10/2024	331.59		01-21-5320
9956289022	VERIZON B&Z	02/10/2024	56.46		01-25-5320
9956289022	VERIZON SWR/WTR	02/10/2024	335.84		01-31-5320
9956289022	VERIZON PW	02/10/2024	156.07		60-33-5320
9956688044	W/WW DIALER MODEMS	02/14/2024	37.16		60-33-5320
Total VERIZON WIRELESS:			1,102.08		
<b>WAGEWORKS, INC</b>					
6227108	HEALTHCARE BENEFIT	02/23/2024	176.00		01-12-5060
Total WAGEWORKS, INC:			176.00		
<b>WATER PRODUCTS COMPANY-AURORA</b>					
321034-02192	HYDRANT REPAIR KITS	02/19/2024	1,860.00		60-33-5140
Total WATER PRODUCTS COMPANY-AURORA:			1,860.00		
<b>WELCH BROTHERS, INC.</b>					
3262800	STORM SEWER REPAIR - 311 B	02/20/2024	1,296.62		01-31-5140
Total WELCH BROTHERS, INC.:			1,296.62		
<b>WEX INC</b>					
95240921	FUEL CHARGES PD	02/23/2024	1,917.62		01-21-5620
95240921	B&Z FUEL	02/23/2024	104.58		01-25-5620
95240921	FUEL CHARGES PW	02/23/2024	1,494.48		01-31-5620
95240921	FUEL CHARGES WS	02/23/2024	1,120.45		60-33-5620
Total WEX INC:			4,637.13		

Invoice Number	Description	Invoice Date	Net Invoice Amount	Voided	GL Account Number
<b>WINZER FRANCHISE COMPANY</b>					
1884143	MISC BOLTS, NUTS, WASHERS	02/19/2024	324.61		01-31-5630
1895435	BOLTS	02/22/2024	147.98		01-31-5630
Total WINZER FRANCHISE COMPANY:			472.59		
Grand Totals:			484,833.74		

Report Criteria:  
Detail report.  
Invoices with totals above \$0.00 included.  
Paid and unpaid invoices included.



## Memorandum

**Date:** March 4, 2024

**To:** President Lynam and Board of Trustees

**From:** Kelley A. Gandurski, Village Counsel



**Subject:** Ordinance Proposing Establishment of Special Service Area for 1191 East Main Street

---

### **Action Requested:**

Staff recommends Village Board adoption of an ordinance proposing the establishment of a special service area for the long-term maintenance of the infrastructure at 1191 East Main Street.

### **Summary:**

AG-HS Rock Road Property Owner, LLC, ("Owner"), is the owner of the property commonly known as 1191 East Main Street. The Village previously adopted a resolution accepting the public improvements related to the Property from the Owner. The Village now desires to establish a special service area ("SSA") for the Property to provide for permanent, continued maintenance, repair, reconstruction, and replacement of certain water infrastructure improvements and related and ancillary private infrastructure improvements.

Municipalities have the authority under the Special Service Area Tax Law, 35 ILCS 200/27-5, *et seq.*, to create special service areas within their boundaries to fund the cost of providing services to the area. The Village can establish a SSA for any contiguous area within the Village to provide special governmental services that are not provided generally throughout the Village. The cost of the special services is paid by the revenues of taxes imposed upon the properties within the SSA area. The term "special service" refers to any service pertaining to the government and affairs of the Village. 35 ILCS 200/27-5.

The process for establishing a SSA includes the key steps outlined below:

1. Enact a proposing ordinance that outlines the proposed parameters of the SSA and schedule a public hearing to be held not less than 60 days after the adoption of the proposing ordinance.
2. Publish notice of the public hearing at least 15 days in advance in a newspaper of general circulation within the Village and mail a copy of the notice at least 10 days in advance of the hearing to all persons in whose name the general taxes for the last preceding year were paid on each property within the special service area.

3. Conduct at least one public hearing.
4. Wait a minimum of 60 days after the public hearing is closed. (During this time, an objection petition may be filed. If a petition is filed that is signed by 51 percent of the electors and 51 percent of the owners in the proposed SSA area, then the SSA cannot proceed.) NOTE: This objection period can be waived by the property owner.
5. Enact an establishing ordinance outlining the parameters of the SSA.
6. Record the establishing ordinance with the Kane County Recorder within 60 days after it is passed.
7. File a certified copy of the establishing ordinance and supporting documentation with the Kane County Clerk.

**ORDINANCE NUMBER 24-\_\_\_\_\_**

**AN ORDINANCE PROPOSING THE ESTABLISHMENT OF THE VILLAGE OF EAST DUNDEE SPECIAL SERVICE AREA NUMBER\_\_\_ FOR LONG-TERM MAINTENANCE OF THE INFRASTRUCTURE AT 1191 EAST MAIN STREET**

WHEREAS, the Village of East Dundee ("**Village**") is an Illinois home rule municipal corporation; and

WHEREAS, High Street Logistics Properties, LLC (the "**Property Owner**"), is the record title owner of the property commonly known as 1191 East Main Street, legally described on **Exhibit A** attached to, and by this reference made a part of, this Ordinance ("**Subject Property**"), which Subject Property (i) is depicted on **Exhibit B** attached to, and by this reference made a part of, this Ordinance, which property is entirely located within the Village; and

WHEREAS, on \_\_\_\_\_, the Village adopted Resolution Number \_\_-23, accepting the public improvements related to the Subject Property from the Property Owner; and

WHEREAS, the Subject Property is compact and contiguous, totally within the corporate limits of the Village; and

WHEREAS, the Subject Property will benefit specially from municipal services to be provided by the Village ("**the Services**"), and the Services are unique and in addition to the services provided to the Village as a whole; and

WHEREAS, pursuant to Article VII, Section 6 of the Illinois Constitution and 35 ILCS 200/27-5 et seq. ("**SSA Law**") the Village is authorized to establish special service areas for the purpose of providing special services to designated areas within its boundaries; and

WHEREAS, the Village desires to establish a special service area for the Subject Property ("**SSA No. \_\_**") to provide for permanent, continued maintenance, repair, reconstruction, and replacement of certain water infrastructure improvements and related and ancillary private infrastructure improvements within SSA No. \_\_\_\_; and

WHEREAS, the President and Board of Trustees have determined that it is in the best interest of the residents and the Village to consider the establishment of SSA No. \_\_ for the purpose of providing the Services to the Subject Property;

**NOW THEREFORE BE IT ORDAINED BY THE VILLAGE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF EAST DUNDEE, COOK AND KANE COUNTIES, ILLINOIS, AS FOLLOWS:**

**SECTION 1: Recitals.** The recitals listed above are incorporated in this Ordinance as if fully set forth in this Ordinance.

## **SECTION 2: Findings.**

A. Pursuant to Section 27-20 of the SSA Law, the Village proposes to establish SSA No. \_\_\_\_ for the Subject Property.

B. It is in the public interest that the President and Board of Trustees consider the establishment of a special services area for the Subject Property.

C. The properties within the proposed SSA No. \_\_\_\_ are contiguous as required by the SSA Law and as depicted on the map of the Subject Property attached to this Ordinance as **Exhibit B**.

D. The Subject Property will benefit specially from permanent, continued maintenance of the water infrastructure improvements and related and ancillary private infrastructure improvements within SSA No. \_\_\_\_\_. The Services are for construction, maintenance, and economic development purposes, and are intended to promote the long-term economic viability of the Subject Property.

**SECTION 3: Proposal.** The President and Board of Trustees have determined the need to promote the public health, safety, and welfare of the Village and its residents, and propose the establishment of SSA No. \_\_\_\_ to provide services in the nature of the Services and other similar elements and services within SSA No. \_\_\_\_\_.

**SECTION 4: Public Hearing.** Pursuant to the SSA Law, the President and Board of Trustees direct the publication of a notice of the a public hearing will be held at \_\_\_\_:\_\_\_\_ p.m., on the \_\_\_\_ day of \_\_\_\_\_, 2024, at \_\_\_\_\_, East Dundee, Illinois ("**Hearing**"), to consider the establishment of the Subject Property for the purpose of providing the Services. At the hearing, the Village will consider the imposition or levy by the Village of an ad valorem tax in the proposed SSA No. \_\_\_\_ sufficient to produce revenues to finance the special municipal services to the proposed SSA No. \_\_\_\_\_. This tax shall be levied upon all taxable property within the proposed special service area for a maximum number of \_\_\_\_ years. The maximum rate of such taxes to be levied annually for the Special Services within the proposed SSA No. \_\_\_\_ shall not exceed the rate or amount necessary to produce total annual revenues of \$\_\_\_\_\_.

**SECTION 5: Notice of Hearing.** Such Notice shall be published at least 15 days prior to the date scheduled for the commencement of the public hearing. In addition, the President and Board of Trustees authorizes and directs that notice by public mailing in the United States mail be given not less than 10 days prior to the time set for the public hearing, addressed to the persons in whose names the general taxes for the last preceding year were paid on the property located within the proposed SSA No. \_\_\_\_\_. In the event taxes for the last preceding year were not paid, the Notice shall be sent to the person(s) last listed on the tax rolls prior to that year as the owner of the relevant property.

**SECTION 6: Objections.** If a petition, objecting to the establishment of SSA No. \_\_\_\_ and signed by at least 51 percent of the electors residing within the Subject Property and at least 51 percent of the owners of record of property within the Subject Property, is

filed with the Village Clerk within 60 days after the adjournment of the public hearing, then SSA No. \_\_\_\_ shall not be established.

**SECTION 7: Publication.** The Village Clerk shall be, and is hereby, directed to publish this Ordinance in pamphlet form pursuant to the Statutes of the State of Illinois.

**SECTION 8: 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 \_\_\_\_\_ day of \_\_\_\_\_ 2024 pursuant to a roll call vote as follows:

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

NAYES: \_\_\_\_\_

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

**APPROVED** by me this \_\_\_\_\_ of \_\_\_\_\_ 2024.

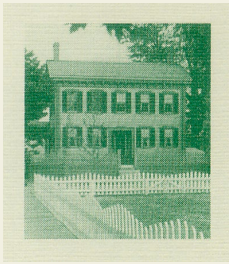
\_\_\_\_\_  
Jeffrey Lynam, Village President

**ATTEST:**

\_\_\_\_\_  
Katherine Diehl, Village Clerk

**EXHIBIT A**  
**LEGAL DESCRIPTION OF THE PROPERTY**

**EXHIBIT B**  
**SURVEY OF SUBJECT PROPERTY**



# **Gerald L. Heinz & Associates, Inc.**

*Consulting Engineers and Professional Land Surveyors*

## **MEMORANDUM**

DATE: November 16, 2023

TO: Chris Ranieri, Building Official

AT: East Dundee

FROM: Joseph D. Heinz, P.E., P.L.S.

SUBJECT: 1191 E. Main Street Site Plan

Job No. ED-2190

The developer has satisfactorily completed the infrastructure installations for the 1191 East Main Street development. The following items need to be addressed before final acceptance by the Village:

### **General Comments**

1. A certification statement of approval and acceptance signed by the owner and signed and sealed by the Design Engineer should be submitted for our records.
2. A copy of the Notice of Termination submitted to the Illinois Environmental Protection Agency once the site has been stabilized.
3. Submit waivers of lien for the constructed public watermain improvements.
4. Submit bill of sale for public watermain improvements.
5. Submit a copy of the recorded Plat of Easement for the watermain improvements.
6. Submit a Maintenance guarantee in the amount of \$12,462.45 (15% of required public watermain improvements) for 15 months from the date of village board acceptance.
7. Provide a long-term maintenance plan and set up a backup Special Service Area for the stormwater management facility will need to be in place prior to final acceptance.
8. Obtain the Village Attorney approval on all documents provided.
9. Acceptance of the required public improvements by means of a resolution.

Once submitted and reviewed, the Village Attorney will also need to review the documents and



recommend approval to the board. The Village Board is required to accept the required improvements by the adoption of a resolution.

Please let me know if you have any questions on my comments.

cc Erika Storlie, Village Administrator  
Phil Cotter, Dir. Of Public Works  
Kelley Gandurski, Village Attorney

## Memorandum

**To:** Village President and Board of Trustees  
**From:** Brandiss J. Martin, Administrative Services Director  
**Subject:** FY2023 Village & Police Pension Annual Comprehensive Financial Report  
**Date:** March 4, 2023

---



### **Action Requested:**

Staff recommends Village Board accept the May 1, 2022 – April 30, 2023 Annual Comprehensive Financial Report for the Village and Police Pension Fund and place it on file.

### **Summary:**

At the end of the Village's fiscal year, a Comprehensive Annual Financial Report (CAFR) is conducted as mandated by local ordinances and State statutes. The CAFR is a report on the Village's financial position and activity throughout the fiscal year. The report is conducted in accordance with generally accepted accounting principles (GAAP) and audited with generally accepted auditing standards by an independent firm of certified public accountants. The report is divided into three major sections as follows:

- ***Introductory Section:*** provides a narrative summary of changes in Fund balances and highlights of the results of operations. It includes a transmittal letter from management, an organizational chart, and the auditor's reports.
- ***Financial Section:*** provides management's discussion and analysis of the financial reports, all the financial statements, notes on the financial statements and supplemental information.
- ***Statistical Section:*** includes several schedules that provide comparative information over a ten (10) year period.

The firm hired by the Village to conduct the Village's audit is Lauterbach and Amen, LLP. The principal accountant, Jasleen Kurr worked with Village staff to conduct the audit and will be present at the March 4, 2024 Board of Trustees meeting to present to the Board the findings of the report. The firm hired by the Village to conduct the Police Pension's audit is Sikich. There will not be a representative attending the Board meeting.

### **Attachments:**

East Dundee Annual Comprehensive Financial Report  
Police Pension Annual Comprehensive Financial Report

# VILLAGE OF EAST DUNDEE, ILLINOIS

---

## ANNUAL COMPREHENSIVE FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED  
APRIL 30, 2023

120 Barrington Avenue  
East Dundee, IL 60118  
Phone: 847.426.2822  
Fax: 847.426.2956  
[www.eastdundee.net](http://www.eastdundee.net)

**VILLAGE OF EAST DUNDEE, ILLINOIS**

**ANNUAL COMPREHENSIVE FINANCIAL REPORT**

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

Prepared by:

Brandiss J. Martin, Finance Director and Treasurer

# VILLAGE OF EAST DUNDEE, ILLINOIS

## TABLE OF CONTENTS

---

---

### PAGE

#### INTRODUCTORY SECTION

List of Principal Officials	<a href="#"><u>1</u></a>
Organization Chart	<a href="#"><u>2</u></a>
Letter of Transmittal	<a href="#"><u>3</u></a>
Certificate of Achievement for Excellence in Financial Reporting	<a href="#"><u>10</u></a>

#### FINANCIAL SECTION

<b>INDEPENDENT AUDITORS' REPORT</b>	<a href="#"><u>13</u></a>
-------------------------------------	---------------------------

<b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b>	<a href="#"><u>17</u></a>
---	---------------------------

#### BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements	
Statement of Net Position	<a href="#"><u>30</u></a>
Statement of Activities	<a href="#"><u>32</u></a>
Fund Financial Statements	
Balance Sheet - Governmental Funds	<a href="#"><u>34</u></a>
Reconciliation of Total Governmental Fund Balance to the	
Statement of Net Position - Governmental Activities	<a href="#"><u>36</u></a>
Statement of Revenues, Expenditures and Changes in	
Fund Balances - Governmental Funds	<a href="#"><u>38</u></a>
Reconciliation of the Statement of Revenues, Expenditures and Changes in	
Fund Balances to the Statement of Activities - Governmental Activities	<a href="#"><u>40</u></a>
Statement of Net Position - Proprietary Funds	<a href="#"><u>42</u></a>
Statement of Revenues, Expenses, and Changes in Fund	
Net Position - Proprietary Funds	<a href="#"><u>44</u></a>
Statement of Cash Flows - Proprietary Funds	<a href="#"><u>45</u></a>
Statement of Fiduciary Net Position	<a href="#"><u>46</u></a>
Statement of Changes in Fiduciary Net Position	<a href="#"><u>47</u></a>
Notes to Financial Statements	<a href="#"><u>48</u></a>

# VILLAGE OF EAST DUNDEE, ILLINOIS

## TABLE OF CONTENTS

---

### PAGE

#### FINANCIAL SECTION - Continued

#### REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Employer Contributions	
Illinois Municipal Retirement Fund	<a href="#"><u>89</u></a>
Police Pension Fund	<a href="#"><u>90</u></a>
Schedule of Changes in the Employer's Net Pension Liability/(Asset)	
Illinois Municipal Retirement Fund	<a href="#"><u>92</u></a>
Police Pension Fund	<a href="#"><u>94</u></a>
Schedule of Investment Returns	
Police Pension Fund	<a href="#"><u>96</u></a>
Schedule of Changes in the Employer's Total OPEB Liability	
Retiree Benefits Plan	<a href="#"><u>97</u></a>
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
General Fund	<a href="#"><u>98</u></a>
Prairie Lakes TIF - Special Fund	<a href="#"><u>99</u></a>
Dundee Crossings TIF - Special Fund	<a href="#"><u>100</u></a>
Downtown Redevelopment TIF - Special Fund	<a href="#"><u>101</u></a>
Rt. 25 TIF - Special Fund	<a href="#"><u>102</u></a>
Christina Drive TIF - Special Revenue Fund	<a href="#"><u>103</u></a>
Rt. 68 West TIF - Special Revenue Fund	<a href="#"><u>104</u></a>
North Cook County TIF - Special Revenue Fund	<a href="#"><u>105</u></a>

#### OTHER SUPPLEMENTARY INFORMATION

Schedule of Revenues - Budget and Actual - General Fund	<a href="#"><u>111</u></a>
Schedule of Expenditures - Budget and Actual - General Fund	<a href="#"><u>113</u></a>
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Capital Projects Fund	<a href="#"><u>117</u></a>
Combining Balance Sheet - Nonmajor Governmental Funds	<a href="#"><u>118</u></a>
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	
Nonmajor Governmental Funds	<a href="#"><u>120</u></a>
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Motor Fuel Tax - Special Revenue Fund	<a href="#"><u>122</u></a>
Street and Bridge - Special Revenue Fund	<a href="#"><u>123</u></a>
Dundee Gateway BDD - Special Revenue Fund	<a href="#"><u>124</u></a>
Dundee Crossing BDD - Special Revenue Fund	<a href="#"><u>125</u></a>

# VILLAGE OF EAST DUNDEE, ILLINOIS

## TABLE OF CONTENTS

---

### PAGE

#### FINANCIAL SECTION - Continued

#### OTHER SUPPLEMENTARY INFORMATION - Continued

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Christina Drive BDD - Special Revenue Fund	<a href="#"><u>126</u></a>
Penny Ave TIF - Special Revenue Fund	<a href="#"><u>127</u></a>
2012 GO Bond - Debt Service Fund	<a href="#"><u>128</u></a>
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual	
Water and Sewer System - Enterprise Fund	<a href="#"><u>129</u></a>
Schedule of Operating Expenses - Budget and Actual - Water and Sewer System - Enterprise Fund	<a href="#"><u>130</u></a>
Consolidated Year-End Financial Report	<a href="#"><u>131</u></a>
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statement Performed in Accordance with <i>Governmental Auditing Standards</i>	<a href="#"><u>132</u></a>

#### SUPPLEMENTAL SCHEDULES

Schedule of Changes in General Long-Term Debt	
Long-Term Debt Payable by Governmental Activities	<a href="#"><u>135</u></a>
Long-Term Debt Requirements	
General Obligation Bonds of 2012A	<a href="#"><u>136</u></a>
Taxable General Obligation Bonds of 2012B	<a href="#"><u>137</u></a>
Taxable General Obligation Bonds of 2015	<a href="#"><u>138</u></a>
General Obligation Refunding Bonds of 2016	<a href="#"><u>139</u></a>
Limited General Obligation Tax Increment Revenue Bonds of 2012	<a href="#"><u>140</u></a>
Illinois Environmental Protection Agency Loan of 2005 - Wastewater Treatment Plant	<a href="#"><u>141</u></a>
Illinois Environmental Protection Agency Loan of 2010 - Wastewater Treatment Plant	<a href="#"><u>142</u></a>
Note Payable of 2013 - Swap Land	<a href="#"><u>143</u></a>
Installment Contract of 2022 - Police Radios	<a href="#"><u>144</u></a>

# VILLAGE OF EAST DUNDEE, ILLINOIS

## TABLE OF CONTENTS

---

### PAGE

#### STATISTICAL SECTION (Unaudited)

Net Position by Component - Last Ten Fiscal Years	<a href="#"><u>147</u></a>
Changes in Net Position - Last Ten Fiscal Years	<a href="#"><u>149</u></a>
Fund Balances of Governmental Funds - Last Ten Fiscal Years	<a href="#"><u>151</u></a>
Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years	<a href="#"><u>153</u></a>
Assessed Value and Actual Value of Taxable Property - Last Ten Fiscal Years	<a href="#"><u>155</u></a>
Direct and Overlapping Property Tax Rates - Last Tax Levy Years	<a href="#"><u>157</u></a>
Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago	<a href="#"><u>159</u></a>
Property Tax Levies and Collections - Last Ten Fiscal Years	<a href="#"><u>160</u></a>
Municipal Sales Tax Receipts by Category - Last Ten Calendar Years	<a href="#"><u>161</u></a>
Home Rule Sales Tax Receipts by Category - Last Ten Calendar Years	<a href="#"><u>163</u></a>
Direct and Overlapping Sales Tax Rates - Last Ten Calendar Years	<a href="#"><u>165</u></a>
Ratios of Outstanding Debt by Type - Last Ten Fiscal Years	<a href="#"><u>167</u></a>
Ratio of General Bonded Debt Outstanding - Last Ten Fiscal Years	<a href="#"><u>169</u></a>
Schedule of Direct and Overlapping Governmental Activities Debt	<a href="#"><u>170</u></a>
Legal Margin	<a href="#"><u>171</u></a>
Pledged-Revenue Coverage - Last Ten Fiscal Years	<a href="#"><u>173</u></a>
Demographic and Economic Statistics - Last Ten Fiscal Years	<a href="#"><u>175</u></a>
Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago	<a href="#"><u>176</u></a>
Full-Time Equivalent Village Government Employees by Function - Last Ten Fiscal Years	<a href="#"><u>177</u></a>
Operating Indicators by Function/Program - Last Ten Calendar Years	<a href="#"><u>179</u></a>
Capital Asset Statistics by Function/Program - Last Ten Fiscal Years	<a href="#"><u>181</u></a>



## **INTRODUCTORY SECTION**

This section includes miscellaneous data regarding the Village of East Dundee List of Principal Officials, Organizational Chart, Letter of Transmittal, and Certificate of Achievement for Excellence in Financial Reporting.

# VILLAGE OF EAST DUNDEE, ILLINOIS

## List of Principal Officials April 30, 2023

---

### VILLAGE PRESIDENT

**Jeffrey J Lynam**  
(Term Expires April 2025)

### VILLAGE TRUSTEES

**Sarah Brittin**  
(Term Expires April 2025)

**Scott Kunze**  
(Term Expires April 2023)

**Andy Sauder**  
(Term Expires April 2023)

**Kathleen Mahony**  
(Term Expires April 2023)

**Tricia Saviano**  
(Term Expires April 2025)

**Rich Treiber**  
(Term Expires April 2025)

### MANAGEMENT STAFF

**Erika Storlie**  
Village Administrator

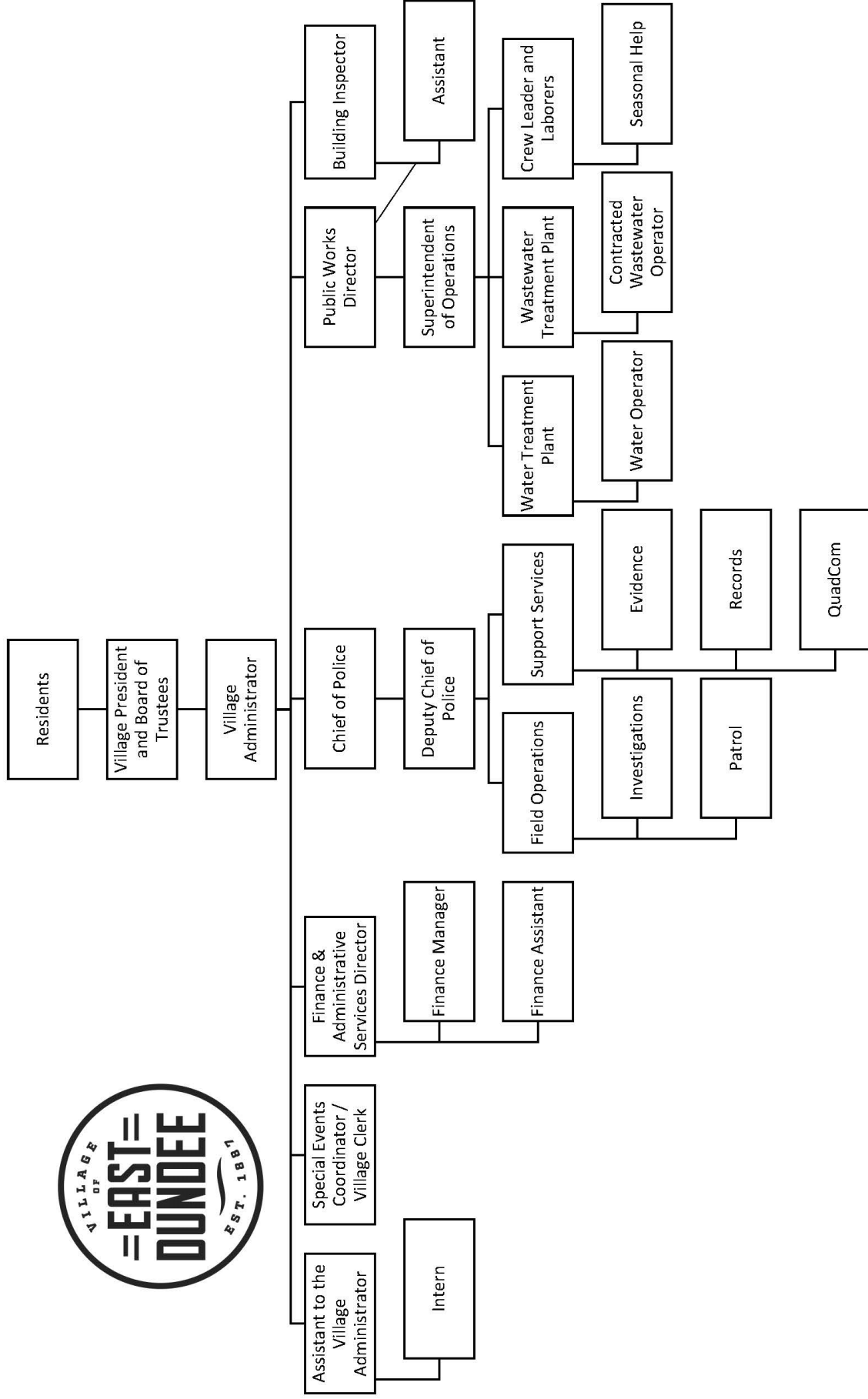
**Katherine Diehl**  
Village Clerk/Administrative Assistant

**Chris Ranieri**  
Building Superintendent

**Brandiss J. Martin**  
Finance/Administrative

**James R. Kruger Jr.**  
Police Chief

**Philip Cotter**  
Director of Public Works





# Village of East Dundee

120 Barrington Avenue, East Dundee, IL 60118

(847) 426-2822

[www.eastdundee.net](http://www.eastdundee.net)

---

February 1, 2024

President Jeffrey Lynam  
Members of the Village Board  
Citizens of the Village of East Dundee

The Annual Comprehensive Financial Report (ACFR) of the Village of East Dundee, Illinois (Village) for the year ended April 30, 2023, is hereby submitted as mandated by both local ordinances and State statutes. These ordinances and statutes require that the Village issue annually a report on its financial position and activity presented in conformance with generally accepted accounting principles (GAAP) and audited with generally accepted auditing standards by an independent firm of licensed certified public accountants.

This report consists of management's representations concerning the finances of the Village of East Dundee. Because of this, management assumes full responsibility for the completeness and reliability of all information presented in this report. To provide a reasonable basis for making these representations, management of the Village has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse, and to compile sufficient reliable information for the preparation of the Village of East Dundee's financial statements in conformity with GAAP. Because the cost of such internal controls should not outweigh their benefits, the Village's comprehensive framework of internal controls has been designed to provide a level of reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement. The Village has implemented GASB Statement Number 34, "Basic Financial Statement – and Management's Discussion and Analysis – for State and Local Governments" including infrastructure reporting. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material aspects.

The Village's financial statements have been audited by Lauterbach and Amen, LLP, a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the Village of East Dundee for the fiscal year ended April 30, 2023, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management and evaluating the overall financial statement presentation. The independent auditing firm concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the Village's financial statements for the fiscal year ended April 30, 2023, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GASB requires that the management of the Village 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 the Village's MD&A, which can be found immediately following the report of the independent auditors.

## **Profile of the Village of East Dundee**

The Village of East Dundee, a home rule community as defined by the Illinois Constitution, was incorporated in 1887, and is located approximately 35 miles west of the City of Chicago, in both Kane and Cook Counties. According to the 2020 census, there are 3,181 residents. East Dundee encompasses approximately 3.1 square miles. The Village has the power by State statute to extend its corporate limits by annexation, which is done periodically when deemed appropriate by the Village Board.

The Village of East Dundee is governed by a President and six-member Board of Trustees and is operated by an appointed Village Administrator. Policymaking and legislative authority are vested in the Village Board, which among other responsibilities, is responsible for passing ordinances, adopting the budget, appointing committees, and hiring the Village Administrator, Public Works Director, Police Chief, and Village Attorney. The Village Administrator is responsible for carrying out the policies and ordinances of the Village Board, overseeing the daily operations of the Village, and appointing the staff of the Village's operating departments. The Village Board is elected on a nonpartisan basis. Board members are elected to four-year staggered terms, with three members elected every two years. The Village President is elected to a four-year term. The Village President and Village Trustees are elected at-large.

The development of the Village's annual budget serves as the foundation for the Village's financial planning and control. All Village departments are required to submit their budget requests to the Village Administrator, who has been appointed as the Budget Officer, in January of each year. The Village Administrator uses these requests as the starting point for developing the recommended budget. The recommended budget is formally presented to the Village Board in March of each year, and subsequent meetings and/or workshops are held by the Board to review the recommended budget and make any desired changes. The Village Board is required to conduct a public hearing on the recommended budget, and to adopt a final budget no later than April 30<sup>th</sup> of each year. The Village's fiscal year begins on May 1<sup>st</sup> and ends on April 30<sup>th</sup>. All budgeted appropriations lapse April 30<sup>th</sup>.

The budget is prepared by fund and department. The Village Administrator may make appropriated fund transfers within a department and line item transfers as needed. Other transfers between funds require Village Board approval. Budget to actual comparisons is provided for each line item for which an annual budget has been adopted. These comparisons are presented in this report for both the General Corporate Fund, as well as for all other governmental funds as required supplementary information.

### **Major Initiatives**

The Village staff, following the Village Board and the Village Administrator directives, has been involved in a variety of projects throughout the past fiscal year. These projects reflect the Village's ongoing commitment to improving the Village in furtherance of the goals contained within the FY 2019 Strategic Plan. Below, please find the goals of the Strategic plan and the projects accomplished or in progress in FY 2023 or as of the date of this report.

#### ***Create a Well-Known, Livable, Walkable Community***

- Continued publication of *Depot Life* on a bi-monthly basis.
- Total Facebook "Likes" increased 44% due to regular and engaging use of the Village's Facebook page.
  - The Village's page reaches 119,222 people and has 25,985 page visits which is an 184% increase.
  - Maintained a 100% response rate to Facebook messages received.
  - Followers increased to 5,201 from 4,550 in 2023.
- Continued to integrate the Village's logo as part of the Village's branding initiative.
- Planted 40 parkway trees.
- Completed Village-wide sidewalk grinding project.
- Initiated project to develop a Riverfront Master Plan.
- Initiated traffic/truck study of downtown area.
- Installed planters in the downtown area and planted them with flowers.
- Improved crosswalk across Meier Street, at Barrington Ave.
- Installed speed displays on IL 72 and Barrington Ave.
- Earned Tree City USA status for fifth consecutive year.

### ***Financial Stability and Sustainability***

- Updated the Vehicle & Capital Improvement Plan.
- Continued to update the Village's long-term financial projections.
- Continued to maintain a conservative approach to spending to ensure that expenditures do not exceed revenues received.
- Continued to levy the maximum PTELL to exceed the required employer contribution to the Police Pension Fund.
- Contributed actuarial recommended contribution to the Police Pension Fund.
- Implemented a new Enterprise vehicle lease for Police vehicles.

### ***Sustainable Infrastructure and IT***

- Implemented Frontline Professional Standards Software to track use of force, pursuit, complaints, and compliments with an online citizen portal.
- Implemented Frontline Training Tracker Software to track and document state mandated training requirements and officer training needs.
- Installation of two speed monitoring signs on Barrington Ave and Main St.
- Initiated Inflow & Infiltration study in downtown and Flats areas.
- Installation of traffic signal system at the intersection of IL 72 and Christina Drive.
- Replaced all loose gravel at the Depot with brick pavers.
- Replaced overhead power lines from Village Hall to Police Garage with underground lines from the Police Station to the Police Garage.
- Completed Caboose Renovation Project – new interior floor, weather-proof exterior.
- Ravine Road Resurfacing Project - Bonnie Dundee Road to the west corporate limit.
- 4th Street Reconstruction Project - Barrington Ave to Railroad St.
- Pavement Patching of various roads – contractual and in-house.
- Thermoplastic striping on Van Buren Street.
- Completed IL 25 Water Tower Painting Project.
- Continued converting remaining manually read water meters to radio read.
- Demolition of 408 Barrington Ave – former Village water pumping station.
- Replaced 5 lead services water lines along 4<sup>th</sup> Street and 1 residential.
- Painted exterior of water treatment plant.
- Performed cleaning of iron filter and added media/resin to iron filter and ion exchange tanks.
- Conducted comprehensive survey of residential and commercial properties to update the lead water service line inventory.
- Conducted a leak detection survey.
- Valve exercising program – 1/3 of all valves.
- Complied with the IEPA regarding elevated Barium levels in the wastewater treatment plant's effluent.
- Replaced pump inside Prairie Lakes Lift Station.
- Replaced effluent sampler inside the UV building.
- Coordinated repair of return activated sludge pump #804.
- Replaced damaged aeration discs inside the west oxidation ditch.
- Painted interior of RAS/WAS building.
- Installed emergency backup generator in admin building.
- Completed Bonnie Dundee Culvert Replacement Project.
- Two culvert repairs along Ravine Road.
- Repaired various catch basins and inlets.

### ***Economic Development***

- Received second half of the American Rescue Plan Act in the amount of \$218,598.29.
- Continued to meet and negotiate with major landowners and businesses looking to develop and/or move to East Dundee.
- The building department has issued nearly 300 building permits.
- Issued 12 notices of violation of which 11 have been corrected. Five of those cases appeared before the Village's Administrative Adjudication process and were issued fines ranging from \$200 - \$7,500.

- *New Businesses:*

- |                               |                                      |                                   |
|-------------------------------|--------------------------------------|-----------------------------------|
| ◦ 570 Rock Road               | ◦ 10 E. Main Street (multiple units) | ◦ 1040 Dundee Avenue              |
| ◦ 1051 E. Main Street         | ◦ 563 Commonwealth Drive             | ◦ 555 Plate Drive                 |
| ◦ 324-326 River Street        | ◦ 850 E. Main Street                 | ◦ 1051 E. Main Street             |
| ◦ 450-495 Dundee Ave          | ◦ 570 Rock Road                      | ◦ 545 Dundee Avenue               |
| ◦ 1141 E. Main Street         | ◦ 264 Patricia Lane                  | ◦ Kok Global                      |
| ◦ Wildflower Spirit Hour LLC  | ◦ BSL Transition                     | ◦ Focus on You LLC                |
| ◦ Michael Kessler             | ◦ ATS Freeway                        | ◦ K&N Electric                    |
| ◦ Steam System Integrators    | ◦ Willow & Birch Ink LTD             | ◦ National Youth Advocate Program |
| ◦ Luxo Group                  | ◦ Mayra Corona                       | ◦ Bungalow Vintage LLC            |
| ◦ Black & Brown Beauty Supply | ◦ Olex Oruk                          | ◦ AGM Luxury Transport, Inc.      |

- *New Construction*

- 1191 E. Main Street (High Street Industrial Building)
- 1011 E. Main Street (PAL Land Retail Center)

### ***Sustainable Service Delivery through Staff Support and Development***

- Recruited and hired vacant Deputy Police Chief, Part-time Records Clerk, Finance Manager, and Public Works Laborer positions.
- Recruited and hired two new Police Officer positions.
- Continued to make COLA, step, and merit salary adjustments to retain staff.
- Hosted an annual employee appreciation event.

### ***Organizational and Community Challenges in FY 2023***

- There were ten water main breaks over the course of the year which caused disruption of water service to residents and business owners.

### **Factors Affecting Financial Condition**

In FY 2018, the Village's bond rating was downgraded by Moody's Investor Service to Baa1; outlook negative. Moody's rating was a reflection of the Village's overall financial condition as of April 30, 2017 which was created by the combination of several of the following factors. In FY 2018, the Village Board appointed a new Village Administrator to address these factors as noted below. In October 2023, the Village maintains a rating of Baa 1; stable, initially issued in May 2020.

**TIF and BDD Commitments** - From 2012-2017, the Village's TIF and BDD commitments made to developers through various redevelopment agreements were expanded greatly and often times exceeded the revenue generated by the redevelopment/development. As a result of this expansion, the Village's General Fund and Home Rule Sales Tax Fund were used to subsidize some of these commitments and the debt service taken on by the Village. Projections indicate that some of the TIF funds may need to be subsidized through the life of the TIF district.

However, due to spending reductions and the significant private and public investment in economic development, the TIF Funds are becoming more sustainable and are requiring fewer subsidies. TIF revenues continue to increase as the Village has seen a 62.7% EAV growth between the tax years 2016 to the 2021.

**Debt Service** - Two of the TIF commitments included long-term debt service, Gat Guns and J.D. Byrider. Furthermore, the Village took on additional debt service for the renovation of the former Fire Station into the Police Station and the purchase of Summit School. As a result of these obligations, since 2011, the Village's debt service increased by more than 20 million dollars. The current revenue stream supports the required annual debt payments and long-term projections indicate that revenues will continue to support outstanding debt payments going forward.

**Property Taxes/Police Pension Fund** - The Village Board essentially froze the property tax levy from 2010 through 2016. Beginning in the 2014 tax levy year, the Village diverted the General and IMRF portions of the tax levy to the Police Pension portion to fulfill the Village's contribution requirements. As such, property taxes are no longer funding Village operations. In 2017 (for the FY 2019 collection year), the Village used its home rule authority to increase the tax levy by 13% in order to increase the Village's contribution to the Police Pension and reduce the unfunded liability. In levy year 2021 (FY 2023), the Village increased the levy by the PTELL increase of 1.4% to comply with Ordinance 18-01, a self-imposed limitation on property tax increases. Due to this self-imposed limitation, the required minimum Police Pension Contribution will exceed the levy and General Fund revenues will be needed to fulfill the required contribution.

On November 14, 2019, the State of Illinois approved legislation to consolidate the investment side of more than 650 local pension funds. Once implemented, this consolidation should significantly increase the fund's earnings and, over time, stabilize the Village's required contribution.

**Refuse Services** - Although the Village Code required that taxes be levied to cover the cost of providing refuse services, property taxes were diverted to cover Police Pension costs. As a result, the Village was utilizing existing revenue streams to fully subsidize refuse services on behalf of the residents. In FY 2018, the Village Board approved passing these service costs onto the residents (less a 25% discount for seniors) which became effective September 1, 2017. Since that time, the Village has renegotiated the refuse program to decrease the cost to residents and, in FY 2021, the Village added a leaf collection program for its residents without increasing the cost to its residents.

**Full-Time Employees and Contractors** - Due to Village initiatives including marketing and special events, the number of full-time employees in FY 2017 exceeded all previously reported levels since 2007. In FY 2018, the Village eliminated three full-time positions, three salaried contractor positions, four part-time positions, and four seasonal positions, which included the elimination of the marketing department. The Village also significantly reduced its reliance on outside consultants for professional services. Slight adjustments to staffing levels have been made since that time to adjust to service demands but the Village continues to provide services with reduced staffing levels.

**Revenues and Expenditures** - Prior to FY 2018, revenues were overstated in the adopted budget and did not meet expectations. Furthermore, due to a lack of budgetary controls, expenditures exceeded the adopted budget. By putting in place strict internal controls, cutting expenditures, and increasing revenues, the Village successfully overcame \$1.2 million in checks that were authorized in FY 2018 but exceeded available cash and has accumulated substantial reserves for the General Fund and Water and Sewer Funds. In FY 2023, for the fifth consecutive year, the Village significantly increased its total cash and investments.

## **Local Economy**

The two primary revenue sources are property tax and sales tax. Property tax accounts for only 11% of General Fund revenue but accounts for nearly all of the revenue generated in the Village TIF Funds. The state-shared sales tax produces 23% of General Fund revenues and home rule sales tax revenue accounts for another 24% of General Fund revenues. As such, the Village's operations are heavily dependent upon sales tax revenue.

As discussed in the prior section, the Village Board essential frozen the property tax levy from 2010 until 2017 which has eliminated the Village's ability to fund traditional General Fund operations with property taxes.

The Village maintains a watchful eye on the State legislature, and through the Metro West Council of Governments, continues to take an aggressive stand opposing further reductions in State-shared revenues to balance the State budget.



## **Long Term Financial Planning**

**Water and Sewer Rates** - In FY 2018, the Village Board adopted water and sewer rate increases through FY 2033 as recommended by the Water and Sewer Rate Study prepared by Trotter and Associates in 2014. As part of the FY 2021 Budget, the Village consolidated the Water and Sewer Funds to better address capital infrastructure needs.

**Debt** - The Village has reviewed and will continue to explore refinancing options as needed. Furthermore, in February 2018, the Village approved Ordinance 18-01 self-imposing the following limitation on the issuance of debt. As such, the Village has committed to not issue debt unless there is a dedicated revenue stream other than property taxes.

### *Village Code Section 35.15 (D)*

*Limitations on new bonds. After the effective date of this section, the village shall not issue bonds that are payable from the village's general property tax levy in an amount greater than the limit in Section 8-5-1 of the Illinois Municipal Code, ILCS Ch. 65, Act 5, § 8-5-1, as amended from time to time. The limitations herein do not apply to bonds that are payable from incremental property taxes, special service area levies, special assessment levies, or any other revenue source, except for the village's general property tax levy.*

**Capital Improvement Program** - During FY 2019, the Village completed a comprehensive capital improvement program to prioritize capital needs. As part of the process, the Village approved an ordinance earmarking video gaming revenue to the Capital Improvement Projects Fund.

**Long-Term Financial Projections** - Long term cash balance, fund balance, and TIF/BDD projections have been completed and are being updated on an ongoing basis.

## **Cash Management Policies and Practices**

Cash temporarily idle during the year has been invested in money market accounts and Illinois Funds. Interest earnings continue their historic low yields, and revenue generated from investments is small. The Village's investment policy minimizes credit and market risks while maintaining a competitive yield on its portfolio. Accordingly, all deposits are either insured by federal depository insurance or collateralized.

## **Risk Management**

In FY 2017, the Village moved to the Illinois Counties Risk Management Trust (ICRMT) for general liability insurance and the Illinois Public Risk Fund (IPRF) for workers compensation insurance to reduce the Village's annual contribution.

## **Pension and Other Post-Employment Benefits**

The Village sponsors a single-employer defined pension plan for its police officers. Each year, an independent actuary calculates the amount of annual contribution the Village should make to the plans to ensure the plans will be able to fully meet their obligations to retired employees on a timely basis. See the related sections within this letter for further information.

The Village also provides pension benefits for its non-public safety employees. These benefits are provided through a statewide plan managed by the Illinois Municipal Retirement Fund (IMRF). The Village has no obligation in connection with employee benefits offered through this plan beyond its contractual agreement and payments to IMRF.

## **Awards and Acknowledgements**

In order to be awarded a Certificate of Achievement through the Government Finance Officers Association (GFOA), the Village must publish an easily readable and efficiently organized annual comprehensive financial report (ACFR). This report satisfies generally accepted accounting principles and applicable legal requirements, as well as the GFOA criteria to receive the Village's second Certificate of Achievement.

A Certificate of Achievement is valid for a period of one year only. We believe that our current ACFR meets the GFOA's standards for an outstanding document, and it will be submitted for review and consideration.

The preparation of the ACFR was made possible by the dedicated service of Administrative Services Director Brandiss J. Martin, Finance Department staff, and department heads. On behalf of the Village, I sincerely thank staff for their efforts and professionalism. The ongoing support and direction of the President and the Board of Trustees members to maintain the high standards of professionalism in the management of all aspects of the Village's finances is also sincerely appreciated.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read 'Erika Storlie', followed by a long horizontal line extending to the right.

Erika Storlie  
Village Administrator



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Village of East Dundee  
Illinois**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

April 30, 2022

*Christopher P. Morill*

Executive Director/CEO

## **FINANCIAL SECTION**

This section includes:

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

## **INDEPENDENT AUDITORS' REPORT**

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



February 1, 2024

The Honorable Village President  
Members of the Board of Trustees  
Village of East Dundee, 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 East Dundee (the Village), Illinois, as of and for the year ended April 30, 2023, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

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

We did not audit the financial statements of the Police Pension Fund as of April 30, 2023, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Police Pension Fund, is based solely on the report of the other auditors.

### *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 GASB-required pension and other post-employment benefit (OPEB) reporting, 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 East Dundee, Illinois' basic financial statements. The other supplementary information and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Information**

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated February 1, 2024, on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

*Lauterbach & Amen, LLP*  
LAUTERBACH & AMEN, LLP



## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Management's Discussion and Analysis

April 30, 2023

---

Our discussion and analysis of the Village of East Dundee's financial performance provides an overview of the Village's financial activities for the fiscal year ended April 30, 2023. Please read it in conjunction with the transmittal letter, located in the introductory section of this report, and the Village's financial statements, located in the basic financial statements section of this report.

#### FINANCIAL HIGHLIGHTS

- The Village's net position increased as a result of this year's operations. The net position of business-type activities increased by \$1,067,699, or 6.4 percent and net position of the governmental activities increased by \$4,889,386, or 44.6 percent.
- During the year, government-wide revenues for the government totaled \$19,239,091, while expenses totaled \$13,282,006, resulting in the increase to net position of \$5,957,085.
- The Village's net position totaled \$11,717,683 on April 30, 2023, which includes \$19,471,880 net investment in capital assets, \$14,291,489 subject to external restrictions, and (\$22,045,686) unrestricted (deficit) net position that may be used to meet the ongoing obligations to citizens and creditors.
- The General Fund reported an increase this year of \$1,921,950, resulting in ending fund balance of \$14,697,563, an increase of 15.0 percent.
- Beginning net position was restated due to the correction of an error in long-term debt and capital assets.

#### USING THIS ANNUAL REPORT

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

#### Government-Wide Financial Statements

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

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

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

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Management's Discussion and Analysis

April 30, 2023

---

#### USING THIS ANNUAL REPORT - Continued

##### Government-Wide Financial Statements - Continued

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

##### Fund Financial Statements

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

##### Governmental Funds

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

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

The Village maintains sixteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Prairie Lakes TIF Fund, Dundee Crossing TIF Fund, Downtown Redevelopment TIF Fund, Rt. 25 TIF Fund, Christina Drive TIF Fund, Rt. 68 West TIF Fund, North Cook County TIF Fund, and Capital Projects Fund, which are all considered to be major funds. Data from the other seven governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

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

# **VILLAGE OF EAST DUNDEE, ILLINOIS**

## **Management's Discussion and Analysis**

**April 30, 2023**

---

---

### **USING THIS ANNUAL REPORT - Continued**

#### **Fund Financial Statements - Continued**

##### **Proprietary Funds**

The Village maintains enterprise proprietary fund types. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Village utilizes enterprise funds to account for its water system and sewer system operations.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water and Sewer System Fund and Sewer System Fund, which are considered to be major funds of the Village. The Sewer System Fund closed into the Water and Sewer System Fund during the year.

##### **Fiduciary Funds**

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

##### **Notes to the Financial Statements**

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

##### **Other Information**

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

# VILLAGE OF EAST DUNDEE, ILLINOIS

## Management's Discussion and Analysis

April 30, 2023

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the Village, assets/deferred outflows exceeded liabilities/deferred inflows by \$11,717,683.

	Net Position					
	Governmental Activities		Business-Type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Current Assets	\$ 23,608,105	20,165,325	3,670,793	3,596,609	27,278,898	23,761,934
Capital Assets	13,481,191	11,334,621	18,304,204	18,005,502	31,785,395	29,340,123
Total Assets	37,089,296	31,499,946	21,974,997	21,602,111	59,064,293	53,102,057
Deferred Outflows	4,193,152	4,902,051	408,623	231,496	4,601,775	5,133,547
Total Assets/Deferred Outflows	41,282,448	36,401,997	22,383,620	21,833,607	63,666,068	58,235,604
Long-Term Liabilities	32,961,502	34,784,413	3,755,953	3,951,422	36,717,455	38,735,835
Other Liabilities	4,723,859	2,798,723	800,153	758,714	5,524,012	3,557,437
Total Liabilities	37,685,361	37,583,136	4,556,106	4,710,136	42,241,467	42,293,272
Deferred Inflows	9,672,844	10,185,164	34,074	397,730	9,706,918	10,582,894
Total Liabilities/Deferred Inflows	47,358,205	47,768,300	4,590,180	5,107,866	51,948,385	52,876,166
Net Position						
Net Investment in Capital Assets	4,621,944	962,204	14,849,936	13,959,151	19,471,880	14,921,355
Restricted	13,641,489	11,741,310	650,000	650,000	14,291,489	12,391,310
Unrestricted (Deficit)	(24,339,190)	(24,069,817)	2,293,504	2,116,590	(22,045,686)	(21,953,227)
Total Net Position	(6,075,757)	(11,366,303)	17,793,440	16,725,741	11,717,683	5,359,438

A portion of the Village's net position, \$19,471,880, reflects its investment in capital assets (for example, land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The Village uses these capital assets to provide services to citizens, though these assets are not available for future spending. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, \$14,291,489 of the Village's net position represents resources that are subject to external restrictions on how they may be used. The remaining (\$22,045,686), represents unrestricted (deficit) net position and may be used to meet the government's ongoing obligations to citizens and creditors, if in fact it were in a positive position.

# VILLAGE OF EAST DUNDEE, ILLINOIS

## Management's Discussion and Analysis

April 30, 2023

### GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	Changes in Net Position					
	Governmental Activities		Business-Type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Revenues						
Program Revenues						
Charges for Services	\$ 1,450,034	1,141,100	2,677,255	2,373,714	4,127,289	3,514,814
Operating Grants/Contrib.	597,970	203,358	—	—	597,970	203,358
Capital Grants/Contrib.	939,617	224,429	—	—	939,617	224,429
General Revenues						
Property Taxes	5,097,758	5,192,017	—	—	5,097,758	5,192,017
Sales Taxes	5,519,325	4,824,037	—	—	5,519,325	4,824,037
Utility	494,953	1,150,878	—	—	494,953	1,150,878
Other Taxes	1,332,321	775,622			1,332,321	775,622
Other General Revenues	611,899	207,043	517,959	494,981	1,129,858	702,024
Total Revenues	16,043,877	13,718,484	3,195,214	2,868,695	19,239,091	16,587,179
Expenses						
General Government	1,651,515	1,577,086	—	—	1,651,515	1,577,086
Public Safety	4,827,380	4,479,299	—	—	4,827,380	4,479,299
Highways and Streets	1,605,778	951,829	—	—	1,605,778	951,829
Economic Development	2,516,700	727,022	—	—	2,516,700	727,022
Culture and Welfare	103,524	63,889	—	—	103,524	63,889
Interest	449,594	533,636	—	—	449,594	533,636
Water and Sewer System	—	—	2,127,515	2,146,333	2,127,515	2,146,333
Total Expenses	11,154,491	8,332,761	2,127,515	2,146,333	13,282,006	10,479,094
Change in Net Position	4,889,386	5,385,723	1,067,699	722,362	5,957,085	6,108,085
Net Position - Beginning as Restated	(10,965,143)	(16,752,026)	16,725,741	16,003,379	5,760,598	(748,647)
Net Position - Ending	(6,075,757)	(11,366,303)	17,793,440	16,725,741	11,717,683	5,359,438

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Management's Discussion and Analysis

April 30, 2023

---

#### GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Net position of the Village's governmental activities increased by 44.6 percent, to a deficit of \$6,075,757 in 2023 compared to a restated deficit of \$10,965,143 in 2022. Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled a deficit of \$24,339,190 at April 30, 2023.

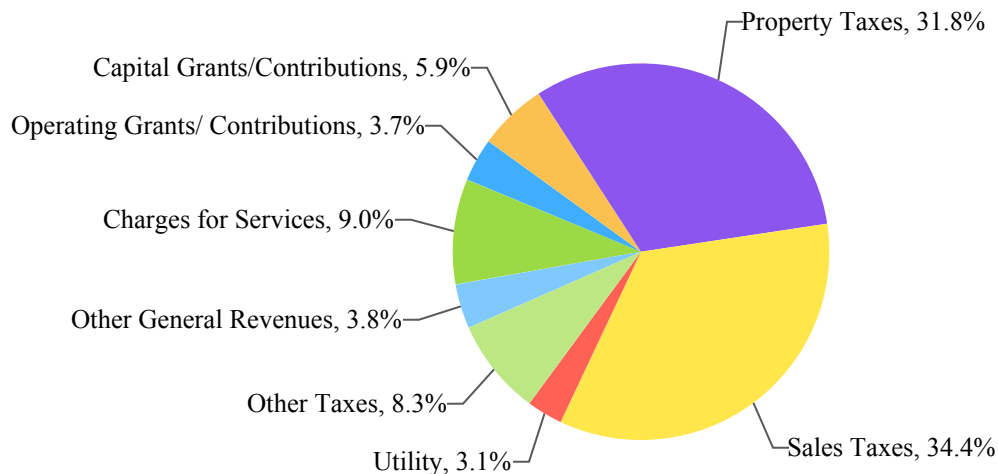
Net position of business-type activities increased by 6.4 percent (\$17,793,440 in 2023 compared to \$16,725,741 in 2022).

#### Governmental Activities

Revenues for governmental activities totaled \$16,043,877, while the cost of all governmental functions totaled \$11,154,491. This results in an increase of \$4,889,386, mainly due to an increase in charges for services by \$308,934 and an increase in sales taxes by \$695,288. In 2022, revenues of \$13,718,484 were more than expenses of \$8,332,761, resulting in an increase of \$5,385,723.

The following table graphically depicts the major revenue sources of the Village. It depicts very clearly the reliance of use taxes, property taxes, and charges for services to fund governmental activities. It also clearly identifies the less significant percentage the Village receives from other sources.

**Revenues by Source - Governmental Activities**



## VILLAGE OF EAST DUNDEE, ILLINOIS

### Management's Discussion and Analysis

April 30, 2023

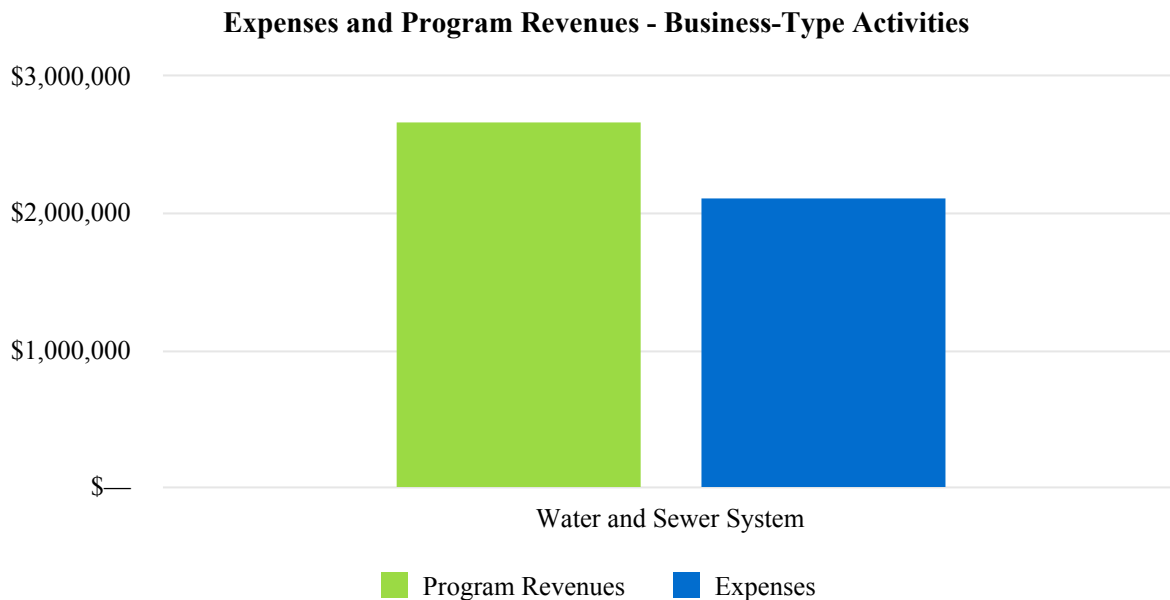
---

---

#### GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

##### Business-Type Activities

Business-type activities posted total revenues of \$3,195,214, while the cost of all business-type activities totaled \$2,127,515. This results in an increase of \$1,067,699. In 2022, revenues of \$2,868,695 exceeded expenses of \$2,146,333, resulting in an increase of \$722,362. The increase in the current year is due to increases for water, sewer, connection fees, and investment income compared to the prior fiscal year and expenses came in lower than originally budgeted.



The above graph compares program revenues to expenses for water and sewer operations.

#### FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

##### Governmental Funds

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



## VILLAGE OF EAST DUNDEE, ILLINOIS

### Management's Discussion and Analysis

April 30, 2023

---

---

#### FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS - Continued

##### Governmental Funds - Continued

As noted earlier, the Village uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Village's governmental funds reported combining ending fund balances of \$14,533,852, which is an increase of \$2,266,300 or 18.5 percent, from last year's total of \$12,267,552. Of the \$14,533,852 total, \$21,718 is committed for debt service reserves. Additionally, a portion, Due to transfers and loans between funds, several of the TIF Funds have negative unassigned fund balances which are primarily offset by a positive nonspendable balance of \$7,010,634 in the General Fund and a positive restricted balance of \$9,577,403 in the Prairie Lakes TIF Fund.

The General Fund reported an increase in fund balance for the year of \$1,921,950, or 15.0 percent. This was mainly due to budgeting a surplus to help rebuild the Village's reserves, revenues coming in higher than anticipated, and expenditures coming in lower than budgeted due to fiscally responsible spending. Intergovernmental revenues increased \$952,838 and investment income increased \$342,427 compared to the prior year.

The General Fund is the chief operating fund of the Village. At April 30, 2023, unassigned fund balance in the General Fund was \$7,686,929.

The Prairie Lakes TIF Fund reported an increase of \$1,225,991 due to restricted use of reserve funds for future projects.

The Dundee Crossings' TIF Fund reported an increase of \$492,214 due to restricted use of reserve funds for future projects.

The North Cook County TIF Fund reported an increase of \$60,987 due to an increase in property taxes received.

The Downtown Redevelopment TIF ended the period with a decrease of \$959,928 due to debt service obligations.

Rte. 25 TIF Fund reported a decrease of \$660,986 due to economic development and debt service expenditures exceeding revenues.

Christina Drive TIF Fund reported a decrease of \$35,915 due to contractual services and debt service expenditures exceeding property tax revenues.

Rt. 68 West TIF Fund reported an increase of \$7,893 due to property taxes exceeding contractual services.

The Capital Projects Fund reported an increase of \$39,868 due to transfers in from the General Fund.

Other nonmajor governmental funds reported an increase of \$174,226, due to increases in property and sales taxes.

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Management's Discussion and Analysis

April 30, 2023

---

---

#### FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS - Continued

##### Proprietary Funds

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

The Village reports the Water and Sewer System Fund as a major proprietary fund. The Water and Sewer System Fund is used to account for the resources used to provide water and sanitary sewer service to the residents and businesses of the Village. The Village increased the combined water and sewer rates by 3.5%, per the recommendation according to a rate study performed by an outside contractor and a Water and Rate Schedule setting rates through FY 2034 that was adopted by the Village Board. Such rates are intended to finance the operations of the utility system, including labor costs, supplies, and infrastructure maintenance. The Village intends to continue to annually review the current rates to assure that adequate resources are available to keep up with the maintenance and needed infrastructure of the water and sewer system.

The Village intends to run the funds with surplus reserved for water and sewer capital infrastructure projects. Periodically, there will be a drawdown of the reserves due to timing of capital projects. The surplus in the Water and Sewer System Fund during the current fiscal year was \$1,067,699 compared to the previous fiscal year surplus of \$722,362. Unrestricted net position in the Water and Sewer System Fund totaled \$2,293,504 at April 30, 2023.

##### GENERAL FUND BUDGETARY HIGHLIGHTS

The Village Board made no budget amendments to the General Fund during the year. General Fund actual revenues for the year totaled \$9,651,644, compared to budgeted revenues of \$6,552,154. All revenue functions ended the year higher than expected, except for charges for services.

The General Fund actual expenditures for the year were \$294,296 higher than budgeted (\$6,750,652 actual compared to \$6,456,356 budgeted). The public safety and highways and streets functions were higher than budgeted by \$388,750 and \$32,901, respectively.

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Management's Discussion and Analysis

April 30, 2023

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

The Village's investment in capital assets for its governmental and business-type activities as of April 30, 2023 was \$31,785,395 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, machinery and equipment, vehicles, infrastructure, and water and sewer distribution systems.

	Capital Assets - Net of Depreciation					
	Governmental Activities		Business-Type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Land	\$ 3,223,908	3,223,908	1,193,635	1,193,635	4,417,543	4,417,543
Construction in Progress	1,956,042	401,160	—	—	1,956,042	401,160
Buildings and Improvements	4,598,103	4,646,203	8,249,497	8,517,178	12,847,600	13,163,381
Machinery and Equipment	481,420	308,674	369,358	417,746	850,778	726,420
Vehicles	443,021	476,883	—	—	443,021	476,883
Infrastructure	2,778,697	2,764,493	—	—	2,778,697	2,764,493
Water and Sewer Distribution System	—	—	8,491,714	7,876,943	8,491,714	7,876,943
Totals	13,481,191	11,821,321	18,304,204	18,005,502	31,785,395	29,826,823

This year's major additions included:

Construction in Progress	\$ 1,554,882
Buildings and Improvements	299,394
Machinery and Equipment	280,558
Vehicles	47,709
Infrastructure	74,325
Water and Sewer Distribution System	875,228
	<u>3,132,096</u>

Additional information on the Village's capital assets can be found in Note 3 of this report.

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Management's Discussion and Analysis

April 30, 2023

---

---

#### CAPITAL ASSETS AND DEBT ADMINISTRATION - Continued

##### Debt Administration

At year-end, the Village had total outstanding debt of \$23,572,601 as compared to a balance of \$25,529,512 in the previous year, a decrease of \$1,956,911 or 7.7 percent. The following is a comparative statement of outstanding debt:

	Long-Term Debt Outstanding					
	Governmental Activities		Business-Type Activities		Totals	
	2023	2022	2023	2022	2023	2022
General Obligation Bonds	\$ 7,570,000	8,980,000	—	—	7,570,000	8,980,000
Unamortized Premiums	144,079	206,922	—	—	144,079	206,922
Tax Increment Revenue Bonds	3,035,000	3,585,000	—	—	3,035,000	3,585,000
Tax Increment Revenue Notes	8,210,900	7,425,699	—	—	8,210,900	7,425,699
Notes Payable	1,100,000	1,200,000	—	—	1,100,000	1,200,000
IEPA Loans Payable	—	—	3,454,268	4,046,351	3,454,268	4,046,351
Installment Contract	58,354	85,540	—	—	58,354	85,540
Totals	20,118,333	21,483,161	3,454,268	4,046,351	23,572,601	25,529,512

To date the Illinois General Assembly has set no limit for home rule municipalities. The Village is a home rule municipality.

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

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

The Village's elected and appointed officials considered many factors when setting the FY2024 Budget, tax rates, and fees that will be charged for its governmental and business-type activities. One of those factors is the economy. Unemployment rates for April 30, 2023 for Kane County was 5.6 percent and the state and national unemployment rates were 4.2 and 3.4 percent, respectively.

These indicators were taken into account when adopting the General Fund budget as well as the Water and Sewer Fund budget for 2024. Since May 2017, the Village has been extremely active with taking measures that will positively affect the Village's credit rating, cash reserves and service to the residents. The transmittal letter includes detailed information on the steps taken by the Village to ensure long-term financial stability and sustainability.

#### REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Village of East Dundee's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to Office of the Finance Director, Village of East Dundee, 120 Barrington Avenue, East Dundee, IL 60118.

## **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 Fund

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

**VILLAGE OF EAST DUNDEE, ILLINOIS**

**Statement of Net Position**

**April 30, 2023**

---

**See Following Page**

# VILLAGE OF EAST DUNDEE, ILLINOIS

## Statement of Net Position

April 30, 2023

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
<b>ASSETS</b>			
Current Assets			
Cash and Investments	\$ 15,060,862	2,759,018	17,819,880
Receivables - Net	8,637,035	422,545	9,059,580
Due from Other Governments	375,490	—	375,490
Prepays	23,948	—	23,948
Internal Balances	(489,230)	489,230	—
Total Current Assets	23,608,105	3,670,793	27,278,898
Noncurrent Assets			
Capital Assets			
Nondepreciable	5,179,950	1,193,635	6,373,585
Depreciable	12,336,446	27,996,822	40,333,268
Accumulated Depreciation	(4,035,205)	(10,886,253)	(14,921,458)
Total Capital Assets	13,481,191	18,304,204	31,785,395
Total Assets	37,089,296	21,974,997	59,064,293
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Unamortized Loss on Refunding	13,186	—	13,186
Unamortized Asset Retirement Obligation	—	171,054	171,054
Deferred Items - IMRF	425,866	237,569	663,435
Deferred Items - Police Pension	3,754,100	—	3,754,100
Total Deferred Outflows of Resources	4,193,152	408,623	4,601,775
Total Assets and Deferred Outflows of Resources	41,282,448	22,383,620	63,666,068

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

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
<b>LIABILITIES</b>			
Current Liabilities			
Accounts Payable	\$ 1,989,796	137,980	2,127,776
Accrued Payroll	127,735	20,354	148,089
Deposits Payable	141,617	—	141,617
Accrued Interest Payable	181,245	26,361	207,606
Current Portion of Long-Term Debt	2,283,466	615,458	2,898,924
Total Current Liabilities	4,723,859	800,153	5,524,012
Noncurrent Liabilities			
Compensated Absences Payable	279,491	42,766	322,257
Net Pension Liability - IMRF	832,636	464,486	1,297,122
Net Pension Liability - Police Pension	12,973,450	—	12,973,450
Total OPEB Liability - RBP	971,185	209,200	1,180,385
General Obligation Bonds Payable - Net	6,224,079	—	6,224,079
Tax Increment Revenue Bonds Payable	2,425,000	—	2,425,000
Tax Increment Financing Notes Payable	8,210,900	—	8,210,900
Notes Payable	1,000,000	—	1,000,000
Installment Contract	44,761	—	44,761
IEPA Loan Payable	—	2,849,501	2,849,501
Asset Retirement Obligation	—	190,000	190,000
Total Noncurrent Liabilities	32,961,502	3,755,953	36,717,455
Total Liabilities	37,685,361	4,556,106	42,241,467
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes	5,909,915	—	5,909,915
Leases	229,887	—	229,887
Mortgage Revenue	675,303	—	675,303
Deferred Items - IMRF	61,081	34,074	95,155
Deferred Items - Police Pension	2,796,658	—	2,796,658
Total Deferred Inflows of Recourses	9,672,844	34,074	9,706,918
Total Liabilities and Deferred Inflows of Resources	47,358,205	4,590,180	51,948,385
<b>NET POSITION</b>			
Net Investment in Capital Assets	4,621,944	14,849,936	19,471,880
Restricted - Highways and Streets	352,113	—	352,113
Restricted - Economic Development	13,289,376	—	13,289,376
Restricted - Water Tower Restoration	—	650,000	650,000
Unrestricted (Deficit)	(24,339,190)	2,293,504	(22,045,686)
Total Net Position	(6,075,757)	17,793,440	11,717,683

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



# VILLAGE OF EAST DUNDEE, ILLINOIS

## Statement of Activities

For the Fiscal Year Ended April 30, 2023

	Expenses	Program Revenues		
		Charges for Services	Operating Grants/Contributions	Capital Grants/Contributions
Governmental Activities				
General Government	\$ 1,651,515	918,875	—	—
Public Safety	4,827,380	200,424	441,849	—
Highways and Streets	1,605,778	262,810	156,121	—
Economic and Development	2,516,700	64,611	—	939,617
Culture and Welfare	103,524	3,314	—	—
Interest on Long-Term Debt	449,594	—	—	—
Total Governmental Activities	11,154,491	1,450,034	597,970	939,617
Business-Type Activities				
Water and Sewer System	2,127,515	2,677,255	—	—
Total Primary Government	13,282,006	4,127,289	597,970	939,617

### General Revenues

#### Taxes

Property Taxes

Home Rule Sales Taxes

Utility

Telecommunications

Other

#### Intergovernmental - Unrestricted

State Income Taxes

State Sales Taxes

Replacement Taxes

Other

Investment Income

Miscellaneous

### Change in Net Position

Net Position - Beginning as Restated

Net Position - Ending

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

Net (Expenses) Revenues		
Primary Government		
Governmental Activities	Business-Type Activities	Totals
(732,640)	—	(732,640)
(4,185,107)	—	(4,185,107)
(1,186,847)	—	(1,186,847)
(1,512,472)	—	(1,512,472)
(100,210)	—	(100,210)
(449,594)	—	(449,594)
(8,166,870)	—	(8,166,870)
—	549,740	549,740
(8,166,870)	549,740	(7,617,130)
5,097,758	—	5,097,758
2,769,908	—	2,769,908
494,953	—	494,953
67,832	—	67,832
456,294	—	456,294
509,296	—	509,296
2,749,417	—	2,749,417
293,936	—	293,936
4,963	—	4,963
423,481	36,036	459,517
188,418	481,923	670,341
13,056,256	517,959	13,574,215
4,889,386	1,067,699	5,957,085
(10,965,143)	16,725,741	5,760,598
(6,075,757)	17,793,440	11,717,683

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

# VILLAGE OF EAST DUNDEE, ILLINOIS

## Balance Sheet - Governmental Funds

April 30, 2023

				Special
	General	Prairie Lakes TIF	Dundee Crossings TIF	Downtown Redevelopment TIF
<b>ASSETS</b>				
Cash and Investments	\$ 6,736,078	1,807,092	1,990,159	—
Receivables - net of allowances				
Taxes	—	1,634,562	1,734,581	447,261
Accounts	3,135,208	—	675,303	—
Leases	233,182	—	—	—
Due from Other Governments	—	—	300,000	—
Due from Other Funds	54,664	1,602,452	—	—
Advances to Other Funds	6,986,686	6,167,859	—	500,233
Prepays	23,948	—	—	—
Total Assets	17,169,766	11,211,965	4,700,043	947,494
<b>LIABILITIES</b>				
Accounts Payable	532,130	—	—	22,323
Accrued Payroll	127,735	—	—	—
Deposits Payable	141,617	—	—	—
Due to Other Funds	—	—	—	996,012
Advances from Other Funds	—	—	1,759,814	7,437,841
Total Liabilities	801,482	—	1,759,814	8,456,176
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property Taxes	1,440,834	1,634,562	1,734,581	447,261
Leases	229,887	—	—	—
Mortgage Revenue	—	—	675,303	—
Total Deferred Inflows of Resources	1,670,721	1,634,562	2,409,884	447,261
Total Liabilities and Deferred Inflows of Resources	2,472,203	1,634,562	4,169,698	8,903,437
<b>FUND BALANCES</b>				
Nonspendable	7,010,634	—	—	—
Restricted	—	9,577,403	530,345	—
Committed	—	—	—	—
Assigned	—	—	—	—
Unassigned	7,686,929	—	—	(7,955,943)
Total Fund Balances	14,697,563	9,577,403	530,345	(7,955,943)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	17,169,766	11,211,965	4,700,043	947,494

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

Revenue						
Rt. 25 TIF	Christina Drive TIF	Rt.68 West TIF	North Cook County TIF	Capital Projects	Nonmajor	Totals
—	319,853	16,825	901,585	1,591,828	1,697,442	15,060,862
90,241	342,769	13,243	146,653	—	184,032	4,593,342
—	—	—	—	—	—	3,810,511
—	—	—	—	—	—	233,182
—	—	—	—	64,292	11,198	375,490
—	—	—	—	—	—	1,657,116
—	6,000	—	1,176,360	—	578,056	15,415,194
—	—	—	—	—	—	23,948
90,241	668,622	30,068	2,224,598	1,656,120	2,470,728	41,169,645
—	302	—	—	1,371,266	63,775	1,989,796
—	—	—	—	—	—	127,735
—	—	—	—	—	—	141,617
661,104	—	—	—	—	—	1,657,116
4,299,724	1,218,704	315,978	197,907	—	674,456	15,904,424
4,960,828	1,219,006	315,978	197,907	1,371,266	738,231	19,820,688
90,241	342,769	13,243	146,653	—	59,771	5,909,915
—	—	—	—	—	—	229,887
—	—	—	—	—	—	675,303
90,241	342,769	13,243	146,653	—	59,771	6,815,105
5,051,069	1,561,775	329,221	344,560	1,371,266	798,002	26,635,793
—	—	—	—	—	—	7,010,634
—	—	—	1,880,038	—	1,653,703	13,641,489
—	—	—	—	—	21,718	21,718
—	—	—	—	284,854	—	284,854
(4,960,828)	(893,153)	(299,153)	—	—	(2,695)	(6,424,843)
(4,960,828)	(893,153)	(299,153)	1,880,038	284,854	1,672,726	14,533,852
90,241	668,622	30,068	2,224,598	1,656,120	2,470,728	41,169,645

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

## VILLAGE OF EAST DUNDEE, ILLINOIS

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

April 30, 2023

---

---

<b>Total Governmental Fund Balances</b>	<b>\$ 14,533,852</b>
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.	13,481,191
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	364,785
Deferred Items - Police Pension	957,442
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(349,364)
Net Pension Liability/(Asset) - IMRF	(832,636)
Net Pension Liability - Police	(12,973,450)
Total OPEB Liability - RBP	(971,185)
Unamortized Loss on Refunding	13,186
General Obligation Bonds Payable - Net	(7,714,079)
Tax Increment Revenue Bonds Payable	(3,035,000)
Tax Increment Financing Notes Payable	(8,210,900)
Notes Payable	(1,100,000)
Installment Contract	(58,354)
Accrued Interest Payable	(181,245)
<b>Net Position of Governmental Activities</b>	<b><u>(6,075,757)</u></b>

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

**VILLAGE OF EAST DUNDEE, ILLINOIS**

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

---

**See Following Page**

# VILLAGE OF EAST DUNDEE, ILLINOIS

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

				Special
	General	Prairie Lakes TIF	Dundee Crossings TIF	Downtown Redevelopment TIF
Revenues				
Taxes	\$ 4,477,285	1,457,488	1,476,871	391,112
Intergovernmental	3,437,271	—	—	—
Charges for Services	434,195	—	—	—
Licenses and Permits	570,309	—	—	—
Fines and Forfeitures	182,761	—	—	—
Investment Income	351,665	1,907	9,485	3,997
Miscellaneous	198,158	—	162,798	—
Total Revenues	9,651,644	1,459,395	1,649,154	395,109
Expenditures				
General Government	1,293,375	—	—	—
Public Safety	4,190,794	—	—	—
Highways and Streets	1,171,741	—	—	—
Economic and Development	—	29,788	1,799,940	113,217
Culture and Welfare	94,742	—	—	—
Capital Outlay	—	—	—	90,704
Debt Service				
Principal Retirement	—	—	809,251	905,000
Interest and Fiscal Charges	—	—	50,736	186,750
Total Expenditures	6,750,652	29,788	2,659,927	1,295,671
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,900,992	1,429,607	(1,010,773)	(900,562)
Other Financing Sources (Uses)				
Debt Issuance	—	—	1,681,086	—
Disposal of Capital Assets	20,958	—	—	—
Transfers in	—	—	—	—
Transfers out	(1,000,000)	(203,616)	(178,099)	(59,366)
	(979,042)	(203,616)	1,502,987	(59,366)
Net Change in Fund Balances	1,921,950	1,225,991	492,214	(959,928)
Fund Balances - Beginning	12,775,613	8,351,412	38,131	(6,996,015)
Fund Balances - Ending	14,697,563	9,577,403	530,345	(7,955,943)

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

Revenue						
Rt. 25 TIF	Christina Drive TIF	Rt.68 West TIF	North Cook County TIF	Capital Projects	Nonmajor	Totals
76,573	329,606	10,310	242,845	370,895	53,760	8,886,745
—	—	—	—	939,617	718,311	5,095,199
—	—	—	—	64,611	—	498,806
—	—	—	—	—	—	570,309
—	—	—	—	—	—	182,761
32,680	1,432	—	—	—	22,315	423,481
25,620	—	—	—	—	—	386,576
134,873	331,038	10,310	242,845	1,375,123	794,386	16,043,877
—	—	—	—	—	—	1,293,375
—	—	—	—	—	—	4,190,794
—	—	—	—	—	251,952	1,423,693
18,463	35,643	2,417	181,858	—	324,181	2,505,507
—	—	—	—	—	—	94,742
—	—	—	—	2,308,069	44,028	2,442,801
550,000	406,514	—	—	27,186	440,000	3,137,951
227,396	—	—	—	—	80,756	545,638
795,859	442,157	2,417	181,858	2,335,255	1,140,917	15,634,501
(660,986)	(111,119)	7,893	60,987	(960,132)	(346,531)	409,376
—	154,880	—	—	—	—	1,835,966
—	—	—	—	—	—	20,958
—	—	—	—	1,000,000	520,757	1,520,757
—	(79,676)	—	—	—	—	(1,520,757)
—	75,204	—	—	1,000,000	520,757	1,856,924
(660,986)	(35,915)	7,893	60,987	39,868	174,226	2,266,300
(4,299,842)	(857,238)	(307,046)	1,819,051	244,986	1,498,500	12,267,552
(4,960,828)	(893,153)	(299,153)	1,880,038	284,854	1,672,726	14,533,852

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



## VILLAGE OF EAST DUNDEE, ILLINOIS

### Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to to the Statement of Activities - Governmental Activities

For the Fiscal Year Ended April 30, 2023

---

---

<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$ 2,266,300</b>
---	---------------------

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	2,204,293
Depreciation Expense	(544,423)

Deferred outflows (inflows) of resources related to the pensions not reported in the funds.

Change in Deferred Items - IMRF	961,830
Change in Deferred Items - Police Pension	(1,592,657)

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	(45,380)
Change in Net Pension Liability/(Asset) - IMRF	(1,017,576)
Change in Net Pension Liability - Police Pension	983,123
Change in Total OPEB Liability - RBP	275,847
Issuance of Debt	(1,835,966)
Retirement of Debt	3,137,951
Amortization of Bond Premium	62,843
Amortization Loss on Refunding	(1,319)

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

34,520
--------

**Changes in Net Position of Governmental Activities**

<u><u>4,889,386</u></u>
-------------------------

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

**VILLAGE OF EAST DUNDEE, ILLINOIS**

**Statement of Net Position - Proprietary Funds**

**April 30, 2023**

---

**See Following Page**

# VILLAGE OF EAST DUNDEE, ILLINOIS

## Statement of Net Position - Proprietary Funds

April 30, 2023

	Business-Type Activities Water and Sewer System
<b>ASSETS</b>	
Current Assets	
Cash and Investments	\$ 2,759,018
Receivables - Net of Allowances	
Accounts	422,545
Total Current Assets	3,181,563
Noncurrent Assets	
Capital Assets	
Nondepreciable	1,193,635
Depreciable	27,996,822
Accumulated Depreciation	(10,886,253)
Total Capital Assets	18,304,204
Other Assets	
Advances to Other Funds	489,230
Total Noncurrent Assets	18,793,434
Total Assets	21,974,997
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Asset Retirement Obligation	171,054
Deferred Items - IMRF	237,569
Total Deferred Outflows of Resources	408,623
Total Assets and Deferred Outflows of Resources	22,383,620

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

	Business-Type Activities Water and Sewer System
<b>LIABILITIES</b>	
Current Liabilities	
Accounts Payable	\$ 137,980
Accrued Payroll	20,354
Accrued Interest Payable	26,361
Current Portion of Long-Term Debt	615,458
Total Current Liabilities	<u>800,153</u>
Noncurrent Liabilities	
Compensated Absences Payable	42,766
Net Pension Liability - IMRF	464,486
Total OPEB Liability	209,200
IEPA Loan Payable	2,849,501
Asset Retirement Obligation	190,000
Total Noncurrent Liabilities	<u>3,755,953</u>
Total Liabilities	<u>4,556,106</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred Items - IMRF	<u>34,074</u>
Total Liabilities and Deferred Inflows of Resources	<u>4,590,180</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	14,849,936
Restricted - Water Tower Restoration	650,000
Unrestricted	<u>2,293,504</u>
Total Net Position	<u><u>17,793,440</u></u>

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

## VILLAGE OF EAST DUNDEE, ILLINOIS

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

	Business-Type Activities Water and Sewer System
Operating Revenues	
Charges for Services	\$ 2,677,255
Operating Expenses	
Operations	1,419,263
Depreciation	638,574
Total Operating Expenses	2,057,837
Operating Income	619,418
Nonoperating Revenues (Expenses)	
Investment Income	36,036
Miscellaneous Income	481,923
Interest Expense	(69,678)
	448,281
Change in Net Position	1,067,699
Net Position - Beginning	16,725,741
Net Position - Ending	17,793,440

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

# VILLAGE OF EAST DUNDEE, ILLINOIS

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

	Business-Type Activities Water and Sewer System
Cash Flows from Operating Activities	
Receipts from Customers and Users	\$ 2,951,410
Payments to Employees	(511,141)
Payments to Suppliers	(726,313)
	<u>1,713,956</u>
Cash Flows from Capital and Related Financing Activities	
Purchase of Capital Assets	(927,803)
Retirement of Debt	(592,083)
Interest Expense	(69,678)
	<u>(1,589,564)</u>
Cash Flows from Investing Activities	
Investment Income	<u>36,036</u>
Net Change in Cash and Cash Equivalents	160,428
Cash and Cash Equivalents - Beginning	<u>2,598,590</u>
Cash and Cash Equivalents - Ending	<u><u>2,759,018</u></u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities	
Operating Income	619,418
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:	
Depreciation and Amortization Expense	638,574
Other Income	481,923
(Increase) Decrease in Current Assets	(207,768)
Increase (Decrease) in Current Liabilities	181,809
Net Cash Provided by Operating Activities	<u><u>1,713,956</u></u>

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

**VILLAGE OF EAST DUNDEE, ILLINOIS**

**Statement of Fiduciary Net Position**

**April 30, 2023**

	<u>Pension Trust</u>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 14,454
Investments	
Illinois Police Pension Investment Fund	10,333,913
Money Market Mutual Funds	106,124
Due From Municipality	328,992
Prepays	<u>3,193</u>
Total Assets	10,786,676
<b>LIABILITIES</b>	
Accounts Payable	<u>1,180</u>
<b>NET POSITION</b>	
Net Position Restricted for Pensions	<u><u>10,785,496</u></u>

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

## VILLAGE OF EAST DUNDEE, ILLINOIS

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

	Pension Trust
Additions	
Contributions - Employer	\$ 1,119,470
Contributions - Plan Members	133,721
Total Contributions	1,253,191
Investment Income	
Interest Earned	70,078
Net Change in Fair Value	160,480
	230,558
Less Investment Expenses	(24,970)
Net Investment Income	205,588
Total Additions	1,458,779
Deductions	
Administration	1,015,234
Benefits and Refunds	28,876
Total Deductions	1,044,110
Change in Fiduciary Net Position	414,669
Net Position Restricted for Pensions	
Beginning	10,370,827
Ending	10,785,496

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



# **VILLAGE OF EAST DUNDEE, ILLINOIS**

## **Notes to the Financial Statements**

**April 30, 2023**

---

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

The Village of East Dundee (the Village) is a municipal corporation governed by an elected board. The President and six Trustees as well as the Clerk are elected at large from the Village in staggered four-year terms. The Village's major operations include public safety, highways and streets maintenance, economic development, culture and welfare, water system, sewer system, and general administrative services.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP in the United States). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP in the United States for state and local governments through its pronouncements (Statements and Interpretations).

### **REPORTING ENTITY**

The Village's financial reporting entity comprises the following:

Primary Government:	Village of East Dundee
---------------------	------------------------

In determining the financial reporting entity, the Village complies with the provisions of GASB Statement No. 61, "The Financial Reporting Omnibus - an Amendment of GASB Statements No. 14 and No. 34," and includes all component units that have a significant operational or financial relationship with the Village. Based upon the criteria set forth in the GASB Statement No. 61, there are no component units included in the reporting entity.

### **Police Pension Employees Retirement System**

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

### **BASIS OF PRESENTATION**

#### **Government-Wide Financial 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 public safety, highways and streets maintenance, economic development, culture and welfare, and general administrative services are classified as governmental activities. The Village's water and systems are classified as business-type activities.

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Notes to the Financial Statements

April 30, 2023

---

---

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

##### BASIS OF PRESENTATION - Continued

##### Government-Wide Financial Statements - Continued

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

The government-wide Statement of Activities reports both the gross and net cost of each of the Village's functions and business-type activities (general government, public safety, public works, etc.). The functions are supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

The net costs (by function or business-type activity) are normally covered by general revenue (property taxes, sales taxes, income taxes, interest income, 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 comprises its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column.

GASB Statement No. 34 sets forth minimum criteria (percentage of the assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The Village electively added funds, as major funds, which either had debt outstanding or specific community focus. The nonmajor funds are combined in a column in the fund financial statements. A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

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

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

# VILLAGE OF EAST DUNDEE, ILLINOIS

## Notes to the Financial Statements

April 30, 2023

---

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

#### BASIS OF PRESENTATION - Continued

##### Fund Financial Statements - Continued

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 thirteen special revenue funds. The Prairie Lakes TIF Fund, a major fund, is used to account for the revenue and expenditures associated with the Prairie Lakes TIF Redevelopment Project. Financing is being provided by developer contributions, incremental property taxes, sale of bonds and investment income. The first priority of the incremental property taxes is to service the debt on the 2012 TIF revenue bonds. The Dundee Crossings TIF Fund, also a major fund, is used to account for the restricted revenues and expenditures associated with the Dundee Crossings TIF Redevelopment Project. Financing is provided by incremental property taxes. The Downtown Redevelopment TIF Fund, also a major fund, is used to account for the restricted revenues and expenditures associated with the Downtown TIF Redevelopment Project. Financing is provided by incremental property taxes. The Rt. 25 TIF Fund, also a major fund, is used to account for the restricted revenues and expenditures associated with the Rt. 25 TIF Redevelopment Project. Financing is provided by sale of bonds and incremental property taxes. The Christina Drive TIF Fund, also a major fund, is used to account for the revenue and expenditures associated with the Christina Drive TIF Redevelopment Project. Financing is being provided by restricted incremental property taxes. The Rt. 68 West TIF Fund, also a major fund, is used to account for the revenue and expenditures associated with the Rt. 68 West TIF Redevelopment Project. Financing is being provided by restricted incremental property taxes. The North Cook County TIF Fund, also a major fund, is used to account for the revenue and expenditures associated with the North Cook County TIF Redevelopment Project. Financing is being provided by restricted incremental property taxes.

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

*Capital projects funds* are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The Capital Projects Fund is considered a major fund and is used to account for all resources used for the acquisition of capital assets by the Village, except those financed by Proprietary and Trust Funds, including general and infrastructure capital assets.

# VILLAGE OF EAST DUNDEE, ILLINOIS

## Notes to the Financial Statements

April 30, 2023

---

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

#### BASIS OF PRESENTATION - Continued

##### Fund Financial Statements - Continued

##### Proprietary Funds

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

*Enterprise funds* are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The Village maintains one major enterprise fund. The Water and Sewer System Fund is used to account for the resources used to provide water service to the residents and businesses of the Village.

##### Fiduciary Funds

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

*Pension trust funds* are used to account for assets held in a trustee capacity for pension benefit payments. The Police Pension Fund accounts for the activities of the accumulation of resources to pay pension costs. Resources are contributed by members at rates fixed by state statutes and by the Village which uses the annual property tax levy to fund the employer contribution.

The Village's fiduciary fund is 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, this fund is not incorporated into the government-wide statements.

Notes to the Financial Statements

April 30, 2023

---

**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 equity is classified as net position.

**Basis of Accounting**

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

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

# **VILLAGE OF EAST DUNDEE, ILLINOIS**

## **Notes to the Financial Statements**

**April 30, 2023**

---

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

#### **MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued**

##### **Basis of Accounting - Continued**

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

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Village's enterprise funds, and of the Village's internal service 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 and internal service 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 NET POSITION OR EQUITY**

##### **Cash and Investments**

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

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

##### **Prepays**

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. Prepaids are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased.

# VILLAGE OF EAST DUNDEE, ILLINOIS

## Notes to the Financial Statements

April 30, 2023

---

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

##### Receivables

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

##### Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more, depending on asset class, 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. 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. Infrastructure such as streets, traffic signals and storm sewers are capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation 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	10 - 50 Years
Machinery and Equipment	10 - 25 Years
Vehicles	5 - 15 Years
Water and Sewer Distribution System	10 - 50 Years
Infrastructure	40 - 50 Years

# **VILLAGE OF EAST DUNDEE, ILLINOIS**

## **Notes to the Financial Statements**

**April 30, 2023**

---

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

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

##### **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.

##### **Compensated Absences**

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

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

##### **Deferred Outflows/Inflows of Resources**

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

##### **Long-Term Obligations**

In the government-wide financial statements and proprietary fund statements of net assets, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance cost, 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 expenditures in both the government-wide and fund statements.



## VILLAGE OF EAST DUNDEE, ILLINOIS

### Notes to the Financial Statements

April 30, 2023

---

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

###### Net Position

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

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

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

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

#### NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

##### BUDGETARY INFORMATION

All departments of the Village submit requests to the Village Administrator so that a budget may be prepared. The budget is prepared by fund and includes information on the past year, current year estimates and requested expenditures for the next fiscal year. Annual budgets are adopted for the all of the funds, except the Police Pension Fund. Budgets are adopted on a basis consistent with generally accepted accounting principles. All budgets lapse at fiscal year-end.

The proposed budget is presented to the governing body for review. The governing body holds public hearing and may add to, subtract from or change budgets, but may not change the form of the budget.

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

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Notes to the Financial Statements

April 30, 2023

---

---

#### NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - Continued

##### EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

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

Fund	Excess
General	\$ 294,296
Prairie Lakes TIF	7,638
Dundee Crossings TIF	1,585,721
Christina Drive TIF	136,037
Motor Fuel Tax	44,384
Christina Drive BDD	62
Penny Ave TIF	2,198
Capital Projects	490,737

##### DEFICIT FUND BALANCES

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

Fund	Deficit
Downtown Redevelopment TIF	\$ 7,955,943
Rt. 25 TIF	4,960,828
Christina Drive TIF	893,153
Rt. 68 West TIF	299,153
Penny Ave TIF	2,695

#### NOTE 3 - DETAIL NOTES ON ALL FUNDS

##### DEPOSITS AND INVESTMENTS

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

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

The Illinois Funds is an investment pool managed by the Illinois Public Treasurer's Office which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company. Investments in Illinois Funds are valued at the share price, which is the price for which the investment could be sold.

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Notes to the Financial Statements

April 30, 2023

---

#### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

##### DEPOSITS AND INVESTMENTS - Continued

###### Village

*Deposits.* At year-end, the carrying amount of the Village's deposits for governmental and business-type activities totaled \$3,759,830 and the bank balances totaled \$3,760,778. In addition, the Village has \$14,060,050 invested in the Illinois Funds at year-end, which is measured at net asset value of the pool.

*Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the Village limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for short and long-term cash flow needs while providing a reasonable rate of return based on the current market. Unless matched to a specific cash flow, the Village does not directly invest in securities maturing more than one year from the date of purchase. However, under no circumstances shall the Reserve funds and other funds with longer term investment horizons may be invested in securities not exceeding two years if the maturity of such investments is made to coincide as nearly as practicable with the expected use of the funds. Illinois Funds have average maturities of less than one year.

*Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Village limits its exposure to credit risk by primarily investing in U.S. Treasury obligations, U.S. agency obligations and external investment pools. At year-end, the Village's investment in the Illinois Funds are rated AAA by Fitch.

*Custodial Credit Risk.* In the case of deposits, this is the risk that in the event of a bank failure, the Village's deposits may not be returned to it. The Village requires pledging of collateral held by an agent of the Village in the Village's name for all bank balances in excess of federal depository insurance and the amount of funds secured shall be reviewed at least quarterly and additional collateral shall be requested when the ratio declines below the level required. At year-end, all deposits were covered by FDIC insurance or collateral held by the Village or safekeeping in the Village's name.

For an investment, this is the risk that in the event of the failure of the counterparty, the Village will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. To limit its exposure, the Village's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by an independent third-party custodian and evidenced by safekeeping receipts. The Illinois Funds are not subject to custodial credit risk.

*Concentration Risk.* This is the risk of loss attributed to the magnitude of the Village's investment in a single issuer. The Village's investment policy requires diversification of investments to avoid unreasonable risk but does not contain any specific diversification targets. At year-end, the Village does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Notes to the Financial Statements

April 30, 2023

---

#### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

##### DEPOSITS AND INVESTMENTS - Continued

###### Police Pension Fund

The Illinois Police Officers Pension Investment Fund (IPOPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate police pension funds. IPOPIF was created by Public Act 101-0610, and codified within the Illinois Pension Code, becoming effective January 1, 2020, to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds. Participation in IPOPIF by Illinois suburban and downstate police pension funds is mandatory. Investments of the Fund are combined in a commingled external investment pool and held by IPOPIF. A schedule of investment expenses is included in IPOPIF's annual report. For additional information on IPOPIF's investments, please refer to their annual report, which can be obtained from IFPIF at 456 Fulton Street, Suite 402 Peoria, Illinois 61602 or at [www.ipopif.org](http://www.ipopif.org). The Fund transferred all eligible assets to the Investment Fund on December 17, 2021.

*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 \$14,454 and the bank balances totaled \$14,454.

*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 requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the Fund's agent separate from where the investment was purchased. 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 \$10,333,913 invested in IPOPIF, which are measured at the Net Asset Value (NAV) per share as determined by the pool. The pooled investments consist of the investments as noted in the target allocation table available at [www.ipopif.org](http://www.ipopif.org). At year-end the Fund has \$106,124 invested in money market mutual funds, which are currently not rated.

*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

At year-end, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 1.55%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Notes to the Financial Statements

April 30, 2023

---

---

#### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

##### INTERFUND BALANCES

Interfund balances are advances in anticipation of receipts to cover temporary cash shortages or result from the time lag between when transactions are recorded in the accounting system and payments between funds are made. The composition of interfund balances as of the date of this report, is as follows:

Receivable Fund	Payable Fund	Amount
General	Downtown Redevelopment TIF	\$ 54,664
Prairie Lakes TIF	Downtown Redevelopment TIF	941,348
Prairie Lakes TIF	Rt. 68 West TIF	661,104
		<u>1,657,116</u>

##### INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfers In	Transfers Out	Amount
Capital Projects	General	\$ 1,000,000
Nonmajor Governmental	Prairie Lakes TIF	203,616
Nonmajor Governmental	Dundee Crossings TIF	178,099
Nonmajor Governmental	Downtown Redevelopment TIF	59,366
Nonmajor Governmental	Christina Drive TIF	79,676
		<u>1,520,757</u>

The purpose of significant transfers is as follows:

- \$1,000,000 transferred to Capital Projects Fund from the General Fund for future capital improvements.
- \$520,757 transferred to a nonmajor governmental fund from the Prairie Lakes TIF, Dundee Crossings TIF, Downtown Redevelopment TIF, and Christina Drive TIF Funds for debt payment funding.

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Notes to the Financial Statements

April 30, 2023

#### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

##### INTERFUND ADVANCES

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

Receivable Fund	Payable Fund	Previously Reported	Changes	Amount
General	Downtown Redevelopment TIF	\$ 5,229,021	—	5,229,021
General	Rt. 25 TIF	478,100	—	478,100
General	Rt. 68 West TIF	71,901	—	71,901
General	Christina Drive TIF	979,208	—	979,208
General	Nonmajor Governmental	228,456	—	228,456
Prairie Lakes TIF	General	176	(176)	—
Prairie Lakes TIF	Dundee Crossings TIF	1,180,000	—	1,180,000
Prairie Lakes TIF	Rt. 25 TIF	3,289,958	—	3,289,958
Prairie Lakes TIF	Christina Drive TIF	161,879	—	161,879
Prairie Lakes TIF	Rt. 68 West TIF	223,463	—	223,463
Prairie Lakes TIF	Downtown Redevelopment TIF	1,117,058	—	1,117,058
Prairie Lakes TIF	North Cook County TIF	195,501	—	195,501
Downtown Redevelopment TIF	Christina Drive TIF	44,619	—	44,619
Downtown Redevelopment TIF	Nonmajor Governmental	435,000	—	435,000
Downtown Redevelopment TIF	Rt. 68 West TIF	20,614	—	20,614
Christina Drive TIF	Nonmajor Governmental	6,000	—	6,000
North Cook County TIF	Christina Drive TIF	32,998	—	32,998
North Cook County TIF	Dundee Crossings TIF	51,600	—	51,600
North Cook County TIF	Downtown Redevelopment TIF	1,091,762	—	1,091,762
Nonmajor Governmental	Dundee Crossings TIF	528,214	—	528,214
Nonmajor Governmental	Rt. 25 TIF	42,436	—	42,436
Nonmajor Governmental	North Cook County TIF	2,406	—	2,406
Nonmajor Governmental	Nonmajor Governmental	5,000	—	5,000
Water and Sewer System	Rt. 25 TIF	489,230	—	489,230
		15,904,600	(176)	15,904,424

Interfund advances represent payments of tax increment financing expenditures on behalf of these funds. These amounts will be paid over several years.

##### PROPERTY TAXES

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

**VILLAGE OF EAST DUNDEE, ILLINOIS****Notes to the Financial Statements****April 30, 2023****NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued****CAPITAL ASSETS****Governmental Activities**

Governmental capital asset activity for the year was as follows:

	As Restated Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 3,223,908	—	—	3,223,908
Construction in Progress	401,160	1,554,882	—	1,956,042
	<u>3,625,068</u>	<u>1,554,882</u>	<u>—</u>	<u>5,179,950</u>
Depreciable Capital Assets				
Buildings and Improvements	7,267,264	292,394	—	7,559,658
Machinery and Equipment	398,125	234,983	—	633,108
Vehicles	1,046,350	47,709	—	1,094,059
Infrastructure	2,975,296	74,325	—	3,049,621
	<u>11,687,035</u>	<u>649,411</u>	<u>—</u>	<u>12,336,446</u>
Less Accumulated Depreciation				
Buildings and Improvements	2,621,061	340,494	—	2,961,555
Machinery and Equipment	89,451	62,237	—	151,688
Vehicles	569,467	81,571	—	651,038
Infrastructure	210,803	60,121	—	270,924
	<u>3,490,782</u>	<u>544,423</u>	<u>—</u>	<u>4,035,205</u>
Total Net Depreciable Capital Assets	<u>8,196,253</u>	<u>104,988</u>	<u>—</u>	<u>8,301,241</u>
Total Net Capital Assets	<u>11,821,321</u>	<u>1,659,870</u>	<u>—</u>	<u>13,481,191</u>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 127,904
Public Safety	246,951
Highways and Streets	<u>169,568</u>
	<u>544,423</u>

# VILLAGE OF EAST DUNDEE, ILLINOIS

## Notes to the Financial Statements

April 30, 2023

### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

#### CAPITAL ASSETS - Continued

##### Business-Type Activities

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 1,193,635	—	—	1,193,635
Depreciable Capital Assets				
Buildings and Improvements	13,415,836	7,000	—	13,422,836
Machinery and Equipment	2,007,876	45,575	—	2,053,451
Water and Sewer Distribution System	11,645,307	875,228	—	12,520,535
	27,069,019	927,803	—	27,996,822
Less Accumulated Depreciation				
Buildings and Improvements	4,898,658	274,681	—	5,173,339
Machinery and Equipment	1,590,130	93,963	—	1,684,093
Water and Sewer Distribution System	3,768,364	260,457	—	4,028,821
	10,257,152	629,101	—	10,886,253
Total Net Depreciable Capital Assets	16,811,867	298,702	—	17,110,569
Total Net Capital Assets	18,005,502	298,702	—	18,304,204

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

Water and Sewer System	<u>\$ 629,101</u>
------------------------	-------------------

#### LEASES RECEIVABLE

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

Leases	Term Length	Start Date	Payments	Interest Rate
East Dundee Water Tower	34 Months	3/9/2015	\$3,865 monthly	2.14%
Spectrasite-American Tower	54 Months	10/2/2017	\$3,571 monthly	2.29%

During the fiscal year, the Village has recognized \$86,770 of lease revenue.



# VILLAGE OF EAST DUNDEE, ILLINOIS

## Notes to the Financial Statements

April 30, 2023

### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

#### LEASES RECEIVABLE - Continued

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

Fiscal Year	Principal	Interest
2024	\$ 85,969	4,344
2025	80,638	2,422
2026	41,767	1,086
2027	24,808	189
	<u>233,182</u>	<u>8,041</u>

#### 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 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
\$5,390,000 General Obligation Bonds of 2012A, due in annual installments of \$80,000 to \$515,000 plus interest at 2.00% to 3.625% through December 1, 2032.	2012 GO Bond	\$ 2,475,000	—	440,000	2,035,000
\$2,610,000 Taxable General Obligation Bonds of 2012B, due in annual installments of \$125,000 to \$210,000 plus interest at 1.47% to 4.53% through December 1, 2027.	Dundee Crossings TIF	1,120,000	—	165,000	955,000
\$5,450,000 Taxable General Obligation Bonds of 2015, due in annual installments of \$690,000 to \$875,000 plus interest at 4.00% through December 1, 2024.	Downtown Redevelopment TIF	2,520,000	—	805,000	1,715,000
\$2,865,000 General Obligation Refunding Bonds of 2016, due in annual installments of \$685,000 to \$750,000 plus interest at 3.00% through December 1, 2028.	Downtown Redevelopment TIF	2,865,000	—	—	2,865,000
		<u>8,980,000</u>	<u>—</u>	<u>1,410,000</u>	<u>7,570,000</u>

# VILLAGE OF EAST DUNDEE, ILLINOIS

## Notes to the Financial Statements

April 30, 2023

### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

#### LONG-TERM DEBT - Continued

##### Tax Increment Revenue Bonds

Tax increment revenue bonds are expected to be repaid solely from tax increment financing revenues and are being used to finance various projects within the tax increment financing district. Note of the tax increment revenue bonds produced a capital asset owned by the Village. Tax increment revenue bonds currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$7,000,000 Limited General Obligation Tax Increment Revenue Bonds of 2012, due in annual installments of \$100,000 to \$675,000 plus interest at 5.25% to 5.625% through December 1, 2031.	Rt. 25 TIF	\$ 3,585,000	—	550,000	3,035,000

##### Tax Increment Revenue Notes

The Village, pursuant to an economic development agreements dated April 17, 2008, has agreed to reimburse the developer (PAL Land, LLC) for certain project costs the developer has incurred in the Dundee Crossings and Christina Drive TIF Districts. The economic development agreements require that a special tax increment revenue note executed each time the developer requests and the Village approves an advance. These notes are payable from and secured solely by the pledged incremental revenues of the Dundee Crossings and Christina Drive TIF Districts. On July 1 and October 1 of each year through December 31, 2019, 55% of all incremental revenues shall be transferred and set aside to be used solely to reimburse the developer for redevelopment project costs (including interest costs and notes). Beginning after 2019 through December 1, 2029 the percentage increases to 65%. The note provides that the payment of principal and interest on the note is due only if tax increment revenues are available for payment of debt service. Therefore, no set debt service to maturity schedule is available. See below for the notes issued and outstanding as of April 30, 2023.

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
Dundee Crossing Tax Increment Revenue Notes, bearing interest at 6.00%.	Dundee Crossings TIF	\$ 5,425,949	1,681,086	1,050,765	6,056,270
Christina Drive Tax Increment Revenue Notes, bearing interest at 6.00%.	Christina Drive TIF	1,999,750	154,880	—	2,154,630
		7,425,699	1,835,966	1,050,765	8,210,900

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Notes to the Financial Statements

April 30, 2023

#### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

##### LONG-TERM DEBT - Continued

##### IEPA Loans Payable

The Village has entered into loan agreements with the IEPA to provide low interest financing for sewer treatments. IEPA loans currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$7,200,000 Illinois Environmental Protection Agency Loan of 2005 - Wastewater Treatment Plant, due in semi-annual installments including interest of 2.50% through December 1, 2026.	Water and Sewer System	\$ 2,191,806	—	416,854	1,774,952
\$3,414,000 Illinois Environmental Protection Agency Loan of 2010 - Wastewater Treatment Plant, due in semi-annual installments including interest of 1.25% through December 14, 2031.	Water and Sewer System	1,854,545	—	175,229	1,679,316
		4,046,351	—	592,083	3,454,268

##### Notes Payable

The Village enters into notes payable to provide funds for acquisition of capital assets. Notes payable are direct obligations and pledge the full faith and credit of the Village. Notes payable currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$2,000,000 Note Payable of 2013 - Land Swap, due in annual installments of \$100,000 non-interest bearing through December 31, 2033.	Dundee Crossings TIF	\$ 1,200,000	—	100,000	1,100,000

##### Installment Contract

The Village also issues installment contracts payable to provide funds for the purchase of capital assets. Installment contracts currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$85,540 Installment Contract of 2022 - Police Radios, due in annual installments of \$13,593 through April 30, 2028.	Capital Projects	\$ 85,540	—	27,186	58,354

# VILLAGE OF EAST DUNDEE, ILLINOIS

## Notes to the Financial Statements

April 30, 2023

### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

#### LONG-TERM DEBT - Continued

##### Long-Term Liability Activity

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

Type of Debt	Restated Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due Within One Year
<b>Governmental Activities</b>					
Compensated Absences	\$ 303,984	90,760	45,380	349,364	69,873
Net Pension Liability/(Asset) - IMRF	(184,940)	1,017,576	—	832,636	—
Net Pension Liability - Police Pension	13,956,573	—	983,123	12,973,450	—
Total OPEB Liability	1,247,032	—	275,847	971,185	—
General Obligation Bonds	8,980,000	—	1,410,000	7,570,000	1,490,000
Plus: Unamortized Premium	206,922	—	62,843	144,079	—
Tax Increment Revenue Bonds	3,585,000	—	550,000	3,035,000	610,000
Tax Increment Revenue Notes	7,425,699	1,835,966	1,050,765	8,210,900	—
Notes Payable	1,200,000	—	100,000	1,100,000	100,000
Installment Contract	85,540	—	27,186	58,354	13,593
	<u>36,805,810</u>	<u>2,944,302</u>	<u>4,505,144</u>	<u>35,244,968</u>	<u>2,283,466</u>
<b>Business-Type Activities</b>					
Compensated Absences	44,226	18,292	9,061	53,457	10,691
Net Pension Liability/(Asset) - IMRF	(107,412)	571,898	—	464,486	—
Total OPEB Liability	271,783	—	62,583	209,200	—
IEPA Loan Payable	4,046,351	—	592,083	3,454,268	604,767
Asset Retirement Obligation	190,000	—	—	190,000	—
	<u>4,444,948</u>	<u>590,190</u>	<u>663,727</u>	<u>4,371,411</u>	<u>615,458</u>

For governmental activities, the compensated absences, the net pension liability/(asset), and the total OPEB liability are liquidated by the General Fund. The general obligation bonds are being liquidated by the 2012 GO Bond, the Dundee Crossings TIF, and the Downtown TIF Funds. The Rt. 25 TIF Fund makes payments on the tax increment revenue bonds. The tax increment revenue notes are being liquidated by the Dundee Crossing TIF Fund and Christina Drive TIF Fund. The Dundee Crossings TIF Fund makes payment on the notes payable. The Capital Projects Fund makes payments on the installment contract.

For business-type activities, compensated absences, the net pension liability/(asset), the total OPEB liability, the IEPA loan payable, and the asset retirement obligation are being paid by the Water and Sewer System Fund.

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

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

Fiscal Year	Governmental Activities							
	General		Tax Increment		Notes		Installment	
	Obligation Bonds		Revenue Bonds		Payable		Contract	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 1,490,000	264,268	610,000	170,719	100,000	—	13,593	—
2025	1,570,000	208,490	670,000	136,406	100,000	—	13,593	—
2026	955,000	149,886	170,000	98,719	100,000	—	13,593	—
2027	1,005,000	118,129	195,000	89,156	100,000	—	13,593	—
2028	1,055,000	84,669	215,000	78,188	100,000	—	3,982	—
2029	885,000	49,506	320,000	66,094	100,000	—	—	—
2030	155,000	22,113	360,000	48,094	100,000	—	—	—
2031	160,000	16,494	395,000	27,844	100,000	—	—	—
2032	180,000	10,694	100,000	5,631	100,000	—	—	—
2033	115,000	4,169	—	—	100,000	—	—	—
2034	—	—	—	—	100,000	—	—	—
	7,570,000	928,418	3,035,000	720,851	1,100,000	—	58,354	—

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Notes to the Financial Statements

April 30, 2023

---

---

#### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

##### LONG-TERM DEBT - Continued

##### Debt Service Requirements to Maturity - Continued

Fiscal Year	Business-Type Activities	
	IEPA Installment	
	Loan Payables	
	Principal	Interest
2024	\$ 604,767	62,158
2025	617,743	49,182
2026	631,015	35,910
2027	644,593	22,331
2028	186,495	11,370
2029	188,832	9,033
2030	191,200	6,665
2031	193,597	4,268
2032	196,026	1,839
	<u>3,454,268</u>	<u>202,756</u>

##### Legal Debt Margin

Article VII, Section 6(k) of the 1970 Illinois Constitution governs the computation of legal debt margin. "The General Assembly may limit by law the amount and require referendum approval of debt to 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.

##### Asset Retirement Obligation

The Village has recognized an asset retirement obligation (ARO) and related deferred outflow of resources in connection with its obligation to seal and abandon various water wells at the end of their estimated useful lives in accordance with federal, state, and/or local requirements. The ARO was measured using actual historical costs for similar abandonments, adjusted for inflation through the end of the year. The estimated remaining useful lives of the water wells are 48 years.

# VILLAGE OF EAST DUNDEE, ILLINOIS

## Notes to the Financial Statements

April 30, 2023

### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

#### FUND BALANCE CLASSIFICATIONS

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

	General	Special Revenue							Capital Projects	Nonmajor	Totals
		Prairie Lakes TIF	Dundee Crossings TIF	Downtown Redevelopment TIF	Rt. 25 TIF	Christina Drive TIF	Rt. 68 West TIF	North Cook County TIF			
Fund Balances											
Nonspendable											
Advances to Other Funds	\$ 6,986,686	—	—	—	—	—	—	—	—	—	6,986,686
Prepays	23,948	—	—	—	—	—	—	—	—	—	23,948
	<u>7,010,634</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>7,010,634</u>
Restricted											
Highways and Streets	—	—	—	—	—	—	—	—	—	352,113	352,113
Development	—	9,577,403	530,345	—	—	—	—	1,880,038	—	1,301,590	13,289,376
	<u>—</u>	<u>9,577,403</u>	<u>530,345</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>1,880,038</u>	<u>—</u>	<u>1,653,703</u>	<u>13,641,489</u>
Committed											
Debt Service	—	—	—	—	—	—	—	—	—	21,718	21,718
Assigned											
Capital Projects	—	—	—	—	—	—	—	—	284,854	—	284,854
Unassigned	7,686,929	—	—	(7,955,943)	(4,960,828)	(893,153)	(299,153)	—	—	(2,695)	(6,424,843)
Total Fund Balances	<u>14,697,563</u>	<u>9,577,403</u>	<u>530,345</u>	<u>(7,955,943)</u>	<u>(4,960,828)</u>	<u>(893,153)</u>	<u>(299,153)</u>	<u>1,880,038</u>	<u>284,854</u>	<u>1,672,726</u>	<u>14,533,852</u>

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 Board of Trustees; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Notes to the Financial Statements

April 30, 2023

---

#### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

##### FUND BALANCE CLASSIFICATIONS - Continued

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

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

*Minimum Fund Balance Policy.* The Village has established a fund balance policy for the General Fund. The policy requires unassigned fund balance to be maintained in the General Fund equivalent to 25% of the budgeted revenues.

#### NET POSITION - NET INVESTMENT IN CAPITAL ASSETS

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

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 13,481,191
Plus:	
Unamortized Loss on Refunding	13,186
Less Capital Related Debt:	
General Obligation Bonds of 2012A	(2,035,000)
Taxable General Obligation Bonds of 2012B	(955,000)
Taxable General Obligation Bonds of 2015	(1,715,000)
General Obligation Refunding Bonds of 2016	(2,865,000)
Unamortized Premium	(144,079)
Note Payable of 2013 - Land Swap	(1,100,000)
Installment Contract	(58,354)
Net Investment in Capital Assets	<u>4,621,944</u>
Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	18,304,204
Less Capital Related Debt:	
IEPA Loan Payable of 2005	(1,774,952)
IEPA Loan Payable of 2010	(1,679,316)
Net Investment in Capital Assets	<u>14,849,936</u>



## VILLAGE OF EAST DUNDEE, ILLINOIS

### Notes to the Financial Statements

April 30, 2023

---

---

#### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

##### NET POSITION RESTATEMENT

Beginning net position was restated due to the correction of an error in long-term debt and capital assets. The following is a summary of the net position as originally reported and as restated:

Net Position	As Reported	As Restated	Increases
Governmental Activities	\$ (11,366,303)	(10,965,143)	401,160

#### 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; illness of employees; and injuries to the Village's employees. The Village purchases third party indemnity insurance for employee health, dental, and vision.

##### Illinois Counties Risk Management (ICRM)

The Village is a member of the Illinois Counties Risk Management (ICRM). ICRM is a joint risk management pool of approximately various cities and villages throughout the State of Illinois through which property, general liability, automobile liability, crime, boiler and machinery and workers' compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit. Levels of coverage provided by ICRM are as follows:

General Liability	\$ 1,000,000
Law Enforcement Liability	1,000,000
Auto Liability	1,000,000
Premises Medical Payments	50,000
Public Officials' Liability	1,000,000
Property	250,000,000
Flood/Earthquake	5,000,000
Workers' Compensation	Statutory
Employers' Liability	3,000,000
Cyber Liability	100,000

# **VILLAGE OF EAST DUNDEE, ILLINOIS**

## **Notes to the Financial Statements**

**April 30, 2023**

---

### **NOTE 4 - OTHER INFORMATION - Continued**

#### **RISK MANAGEMENT - Continued**

##### **Illinois Counties Risk Management (ICRM) - Continued**

The Village's payments to ICRM are displayed on the financial statements as expenditures/expenses in appropriate funds. In addition, the Village provides health insurance to its employees through a third-party indemnity policy. The Village pays an annual premium to the insurance company for its coverage. Settled claims have not exceeded the coverages in the current or preceding two fiscal years. The Village currently reports its risk management expenditures/expenses in the General Fund and Water and Sewer System Fund.

#### **CONTINGENT LIABILITIES**

##### **Litigation**

The Village is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Village's attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the Village.

##### **Grants**

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

#### **EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS**

The Village contributes to two defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system, and the Police Pension Plan which is a single-employer pension plan. A separate report is issued for the Police Pension Plan and may be obtained by writing to the Village at 120 Barrington Avenue, East Dundee, Illinois 60118. 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 online [www.imrf.org](http://www.imrf.org). The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly.

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Notes to the Financial Statements

April 30, 2023

---

#### NOTE 4 - OTHER INFORMATION - Continued

##### EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

The aggregate amounts recognized for the pension plans are:

	Pension Expense	Net Pension Liability	Deferred Outflows	Deferred Inflows
IMRF	\$ 230,414	1,297,122	663,435	95,155
Police Pension	1,729,004	12,973,450	3,754,100	2,796,658
	1,959,418	14,270,572	4,417,535	2,891,813

##### Illinois Municipal Retirement Fund (IMRF)

###### Plan Descriptions

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

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

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

# VILLAGE OF EAST DUNDEE, ILLINOIS

## Notes to the Financial Statements

April 30, 2023

---

### NOTE 4 - OTHER INFORMATION - Continued

#### EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

##### Illinois Municipal Retirement Fund (IMRF) - Continued

##### Plan Descriptions - Continued

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

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

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

Inactive Plan Members Currently Receiving Benefits	23
Inactive Plan Members Entitled to but not yet Receiving Benefit	36
Active Plan Members	<u>16</u>
Total	<u><u>75</u></u>

*Contributions.* As set by statute, the Village's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the fiscal year-ended April 30, 2023, the Village's contribution was 10.58% of covered payroll.

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

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Notes to the Financial Statements

April 30, 2023

---

#### NOTE 4 - OTHER INFORMATION - Continued

#### EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

#### Illinois Municipal Retirement Fund (IMRF) - Continued

#### Plan Descriptions - Continued

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

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

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

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

### Notes to the Financial Statements

April 30, 2023

---

---

#### NOTE 4 - OTHER INFORMATION - Continued

#### EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

#### Illinois Municipal Retirement Fund (IMRF) - Continued

#### Plan Descriptions - Continued

*Actuarial Assumptions - Continued.*

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	25.00%	(0.60%)
Domestic Equities	39.00%	1.90%
International Equities	15.00%	3.15%
Real Estate	10.00%	3.30%
Blended	10.00%	1.70% - 5.50%
Cash and Cash Equivalents	1.00%	(0.90%)

#### Discount Rate

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

#### Discount Rate Sensitivity

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability	\$ 2,510,632	1,297,122	394,787

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

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/ (Asset) (A) - (B)
Balances at December 31, 2021	\$ 9,023,515	9,315,867	(292,352)
Changes for the year:			
Service Cost	133,991	—	133,991
Interest on the Total Pension Liability	644,609	—	644,609
Difference Between Expected and Actual Experience of the Total Pension Liability	(150,306)	—	(150,306)
Change of Assumptions	—	—	—
Contributions - Employer	—	153,883	(153,883)
Contributions - Employees	—	63,823	(63,823)
Net Investment Income	—	(1,094,991)	1,094,991
Benefit Payments, including Refunds of Employee Contributions	(398,713)	(398,713)	—
Other (Net Transfer)	—	(83,895)	83,895
Net Changes	229,581	(1,359,893)	1,589,474
Balances at December 31, 2022	9,253,096	7,955,974	1,297,122

# VILLAGE OF EAST DUNDEE, ILLINOIS

## Notes to the Financial Statements

April 30, 2023

### NOTE 4 - OTHER INFORMATION - Continued

#### EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

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

For the year ended April 30, 2023, the Village recognized pension expense of \$230,414. At April 30, 2023, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 26,945	(94,037)	(67,092)
Change in Assumptions	—	(1,118)	(1,118)
Net Difference Between Projected and Actual			—
Earnings on Pension Plan Investments	589,539	—	589,539
	616,484	(95,155)	521,329
Pension Contributions Made Subsequent to the Measurement Date	46,951	—	46,951
Total Deferred Amounts Related to IMRF	663,435	(95,155)	568,280

\$46,951 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended April 30, 2024. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2024	\$ (82,602)
2025	56,284
2026	195,490
2027	352,157
2028	—
Thereafter	—
Total	521,329



## VILLAGE OF EAST DUNDEE, ILLINOIS

### Notes to the Financial Statements

April 30, 2023

---

---

#### NOTE 4 - OTHER INFORMATION - Continued

##### EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

###### Police Pension Plan

###### Plan Descriptions

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

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

Inactive Plan Members Currently Receiving Benefits	14
Inactive Plan Members Entitled to but not yet Receiving Benefits	1
Active Plan Members	<u>14</u>
Total	<u><u>29</u></u>

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

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

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Notes to the Financial Statements

April 30, 2023

---

#### NOTE 4 - OTHER INFORMATION - Continued

##### EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

###### Police Pension Plan - Continued

###### Plan Descriptions - Continued

*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 1<sup>st</sup> after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3 percent 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 April 30, 2023, the Village's contribution was 74.90% of covered payroll.

*Concentrations.* At year end, the Pension Plan has no investments (other than U.S. Government, U.S. Government-guaranteed obligations, and mutual funds) in any one organization that represent 5 percent or more of net position available for retirement benefits.

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Notes to the Financial Statements

April 30, 2023

---

---

#### NOTE 4 - OTHER INFORMATION - Continued

##### EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

###### Police Pension Plan - Continued

###### Actuarial Assumptions

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

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market
Actuarial Assumptions	
Interest Rate	6.50%
Salary Increases	3.75% - 8.05%
Cost of Living Adjustments	2.25%
Inflation	2.25%

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

###### Discount Rate

A Single Discount Rate of 5.60% was used to measure the total pension liability and the prior year valuation was 5.21%. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 6.50%, the municipal bond rate is 3.21%, and the resulting single discount rate is 5.60%.

# VILLAGE OF EAST DUNDEE, ILLINOIS

## Notes to the Financial Statements

April 30, 2023

### NOTE 4 - OTHER INFORMATION - Continued

#### EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

##### Police Pension Plan - Continued

##### Discount Rate Sensitivity

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

	1% Decrease (4.60%)	Current Discount Rate (5.60%)	1% Increase (6.60%)
Net Pension Liability	\$ 16,501,063	12,973,450	10,112,005

##### Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at April 30, 2022	\$ 24,327,400	10,370,827	13,956,573
Changes for the Year:			
Service Cost	454,969	—	454,969
Interest on the Total Pension Liability	1,241,955	—	1,241,955
Changes of Benefit Terms	(23,781)	—	(23,781)
Difference Between Expected and Actual Experience of the Total Pension Liability	60,326	—	60,326
Changes of Assumptions	(1,286,689)	—	(1,286,689)
Contributions - Employer	—	1,119,470	(1,119,470)
Contributions - Employees	—	133,721	(133,721)
Net Investment Income	—	205,588	(205,588)
Benefit Payments, including Refunds of Employee Contributions	(1,015,234)	(1,015,234)	—
Administrative Expenses	—	(28,876)	28,876
Net Changes	(568,454)	414,669	(983,123)
Balances at April 30, 2023	23,758,946	10,785,496	12,973,450

# VILLAGE OF EAST DUNDEE, ILLINOIS

## Notes to the Financial Statements

April 30, 2023

### NOTE 4 - OTHER INFORMATION - Continued

#### EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

##### Police Pension Plan - Continued

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

For the year ended April 30, 2023, the Village recognized pension expense of \$1,729,004. At April 30, 2023, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 858,447	(662,450)	195,997
Change in Assumptions	2,123,282	(2,134,208)	(10,926)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	772,371	—	772,371
Total Deferred Amounts Related to Police Pension	3,754,100	(2,796,658)	957,442

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

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2024	\$ 653,564
2025	407,358
2026	340,833
2027	(238,220)
2028	(204,054)
Thereafter	(2,039)
Total	957,442

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Notes to the Financial Statements

April 30, 2023

---

---

#### NOTE 4 - OTHER INFORMATION - Continued

##### OTHER POST-EMPLOYMENT BENEFITS

###### General Information about the OPEB Plan

*Plan Description.* The Village's defined benefit OPEB plan, East Dundee Retiree Benefits Plan (EDRBP), provides OPEB for all permanent full-time general and public safety employees of the Village. EDRBP 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.* EDRBP provides healthcare, dental, and vision insurance benefits for retirees and their spouses to age 65. Retirees are responsible for 100 percent of related premiums.

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

Inactive Plan Members Currently Receiving Benefits	4
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>30</u>
Total	<u><u>34</u></u>

###### Total OPEB Liability

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

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

Inflation	2.25%
Salary Increases	3.00%
Discount Rate	3.53%
Healthcare Cost Trend Rates	Initial rates of 7.00% for HMO plans and 7.40% for PPO plans, decreasing to an ultimate rate of 5.00% for 2031 and later years.
Retirees' Share of Benefit-Related Costs	Same as Healthcare Cost Trend Rates

The Municipal Bond Rate assumption is based on The Bond Buyer 20-Bond GO Index.

Mortality rates were based on the RP-2014 with Blue Collar Adjustment and MP-2016 Improvement, weighted per IMRF Experience Study dated November 8, 2017.

# VILLAGE OF EAST DUNDEE, ILLINOIS

## Notes to the Financial Statements

April 30, 2023

---

### NOTE 4 - OTHER INFORMATION - Continued

#### OTHER POST-EMPLOYMENT BENEFITS - Continued

##### Change in the Total OPEB Liability

	Total OPEB Liability
Balances at April 30, 2022	<u>\$ 1,518,815</u>
Changes for the Year:	
Service Cost	36,961
Interest on the Total OPEB Liability	47,733
Changes in Benefit Terms	—
Differences Between Expected and Actual Experience	(337,621)
Changes of Assumptions or Other Inputs	(21,853)
Benefit Payments	<u>(63,650)</u>
Net changes	<u>(338,430)</u>
Balances at April 30, 2023	<u><u>1,180,385</u></u>

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

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

	1% Decrease (2.53%)	Current Discount Rate (3.53%)	1% Increase (4.53%)
Total OPEB Liability \$	1,266,155	1,180,385	1,102,434

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Notes to the Financial Statements

April 30, 2023

---

---

#### NOTE 4 - OTHER INFORMATION - Continued

##### OTHER POST-EMPLOYMENT BENEFITS - Continued

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

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

	1% Decrease (Varies)	Healthcare Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$ 1,081,686	1,180,385	1,295,558

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

For the year ended April 30, 2023, the Village recognized OPEB revenue of \$274,780. Per GASB Statement No. 75, under the Alternative Measurement Method, changes in Total OPEB Liability are immediately recognized as expense, resulting in no deferred outflows of resources or deferred inflows of resources related to OPEB.



## **REQUIRED SUPPLEMENTARY INFORMATION**

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

- Schedule Employer Contributions  
Illinois Municipal Retirement Fund  
Police Pension Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset)  
Illinois Municipal Retirement Fund  
Police Pension Fund
- Schedule of Investment Returns  
Police Pension Fund
- Schedule of Changes in the Employer's Total OPEB Liability  
Retiree Benefit Plan
- Budgetary Comparison Schedule  
General Fund  
Prairie Lakes TIF - Special Revenue Fund  
Dundee Crossings TIF - Special Revenue Fund  
Downtown Redevelopment TIF - Special Revenue Fund  
Rt. 25 TIF - Special Revenue Fund  
Christina Drive TIF - Special Revenue Fund  
Rt. 68 West TIF - Special Revenue Fund  
North Cook County TIF - Special Revenue Fund

Notes to the Required Supplementary Information

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

# VILLAGE OF EAST DUNDEE, ILLINOIS

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

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 169,888	\$ 169,888	\$ —	\$ 1,399,409	12.14%
2017	148,359	148,359	—	1,348,724	11.00%
2018	186,070	186,070	—	1,360,210	13.68%
2019	136,143	136,143	—	1,378,622	9.88%
2020	145,618	145,618	—	1,343,978	10.83%
2021	185,906	185,906	—	1,413,447	13.15%
2022	169,025	169,025	—	1,369,585	12.34%
2023	153,026	153,026	—	1,447,017	10.58%

### Notes to the Required Supplementary Information:

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

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

# VILLAGE OF EAST DUNDEE, ILLINOIS

## Police Pension Fund

### Schedule of Employer Contributions

April 30, 2023

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contribution as a Percentage of Covered Payroll
2015	\$ 394,402	\$ 387,389	\$ (7,013)	\$ 1,062,828	36.45%
2016	449,969	448,635	(1,334)	1,178,939	38.05%
2017	625,773	570,288	(55,485)	1,012,124	56.35%
2018	692,028	543,025	(149,003)	1,045,018	51.96%
2019	749,982	653,029	(96,953)	998,230	65.42%
2020	789,177	789,177	—	1,274,307	61.93%
2021	841,720	665,855	(175,865)	1,043,689	63.80%
2022	992,699	726,107	(266,592)	1,145,384	63.39%
2023	1,119,740	1,119,470	(270)	1,494,570	74.90%

#### Notes to the Required Supplementary Information:

Actuarial cost method	Entry Age Normal
Amortization method	Level % Pay (Closed)
Remaining amortization period	16 Years
Asset valuation method	5-Year Smoothed Market
Inflation	2.25%
Salary increases	3.705% - 8.305%
Investment rate of return	6.50%
Retirement age	See the Notes to the Financial Statements
Mortality	Pub-2010 Adjusted for Plan Status, Demographics, and Illinois Public Pension Data

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

**VILLAGE OF EAST DUNDEE, ILLINOIS**

**Illinois Municipal Retirement Fund**

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

**April 30, 2023**

---

**See Following Page**

# VILLAGE OF EAST DUNDEE, ILLINOIS

## Illinois Municipal Retirement Fund

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

April 30, 2023

	2015	2016
Total Pension Liability		
Service Cost	\$ 133,967	134,661
Interest	427,638	446,330
Changes In Benefit Terms	—	—
Differences Between Expected and Actual Experience	(107,349)	(12,091)
Change of Assumptions	—	(8,521)
Benefit Payments, Including Refunds of Member Contributions	(189,301)	(220,770)
Net Change in Total Pension Liability	264,955	339,609
Total Pension Liability - Beginning	5,737,114	6,002,069
Total Pension Liability - Ending	6,002,069	6,341,678
Plan Fiduciary Net Position		
Contributions - Employer	\$ 169,888	148,359
Contributions - Members	62,973	60,693
Net Investment Income	25,427	359,155
Benefit Payments, Including Refunds of Member Contributions	(189,301)	(220,770)
Other (Net Transfer)	3,746	15,973
Net Change in Plan Fiduciary Net Position	72,733	363,410
Plan Net Position - Beginning	5,063,712	5,136,445
Plan Net Position - Ending	5,136,445	5,499,855
Employer's Net Pension Liability/(Asset)	\$ 865,624	841,823
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	85.58%	86.73%
Covered Payroll	\$ 1,399,409	1,348,724
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	61.86%	62.42%

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

2017	2018	2019	2020	2021	2022
138,478	105,029	140,112	137,030	135,658	133,991
469,340	553,597	569,572	590,618	613,522	644,609
—	—	—	—	—	—
1,105,950	(79,101)	(34,043)	114,298	78,363	(150,306)
(230,609)	256,464	—	(131,684)	—	—
(306,113)	(379,883)	(377,448)	(390,177)	(397,136)	(398,713)
1,177,046	456,106	298,193	320,085	430,407	229,581
6,341,678	7,518,724	7,974,830	8,273,023	8,593,108	9,023,515
7,518,724	7,974,830	8,273,023	8,593,108	9,023,515	9,253,096
186,947	138,317	126,711	190,380	179,900	153,883
162,688	61,626	60,020	64,804	62,225	63,823
893,610	(423,521)	1,177,286	1,029,262	1,368,166	(1,094,991)
(306,113)	(379,883)	(377,448)	(390,177)	(397,136)	(398,713)
878,239	(470,762)	18,361	45,226	(82,716)	(83,895)
1,815,371	(1,074,223)	1,004,930	939,495	1,130,439	(1,359,893)
5,499,855	7,315,226	6,241,003	7,245,933	8,185,428	9,315,867
7,315,226	6,241,003	7,245,933	8,185,428	9,315,867	7,955,974
203,498	1,733,827	1,027,090	407,680	(292,352)	1,297,122
97.29%	78.26%	87.59%	95.26%	103.24%	85.98%
1,356,479	1,369,479	1,333,789	1,440,090	1,382,779	1,418,280
15.00%	126.60%	77.01%	28.31%	(21.14%)	91.46%

# VILLAGE OF EAST DUNDEE, ILLINOIS

## Police Pension Fund

### Schedule of Changes in the Employer's Net Pension Liability

April 30, 2023

	2015	2016
Total Pension Liability		
Service cost	\$ 253,119	270,899
Interest	824,611	852,309
Changes of Benefit Terms	—	—
Differences Between Expected and Actual Experience	19,808	194,224
Change of Assumptions	857,947	1,409,818
Benefit Payments, Including Refunds of Member Contributions	(548,397)	(652,320)
Net Change in Total Pension Liability	1,407,088	2,074,930
Total Pension Liability - Beginning	12,031,511	13,438,599
Total Pension Liability - Ending	13,438,599	15,513,529
Plan Fiduciary Net Position		
Contributions - Employer	\$ 387,389	448,635
Contributions - Members	101,582	106,193
Contributions - Other	—	—
Net Investment Income	508,031	89,243
Benefit Payments, Including Refunds of Member Contributions	(548,397)	(652,320)
Administrative Expense	(21,937)	(21,657)
Net Change in Plan Fiduciary Net Position	426,668	(29,906)
Plan Net Position - Beginning	7,582,878	8,009,546
Plan Net Position - Ending	8,009,546	7,979,640
Employer's Net Pension Liability	\$ 5,429,053	7,533,889
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	59.60%	51.44%
Covered Payroll	\$ 1,062,828	1,178,939
Employer's Net Pension Liability as a Percentage of Covered Payroll	510.81%	639.04%

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

2017	2018	2019	2020	2021	2022	2023
261,795	278,664	304,147	386,510	330,421	304,714	454,969
984,327	968,673	1,085,654	1,118,524	1,018,260	915,699	1,241,955
—	—	—	148,415	—	—	(23,781)
420,845	247,983	112,918	100,845	1,556,837	(1,066,384)	60,326
209,228	1,281,935	445,928	2,011,581	2,280,695	(1,708,935)	(1,286,689)
(740,046)	(793,560)	(835,416)	(856,814)	(966,946)	(992,626)	(1,015,234)
1,136,149	1,983,695	1,113,231	2,909,061	4,219,267	(2,547,532)	(568,454)
15,513,529	16,649,678	18,633,373	19,746,604	22,655,665	26,874,932	24,327,400
16,649,678	18,633,373	19,746,604	22,655,665	26,874,932	24,327,400	23,758,946
570,288	543,025	653,029	789,177	665,855	726,107	1,119,470
106,148	99,961	99,484	107,663	104,367	111,578	133,721
31,000	—	—	—	—	—	—
558,800	393,516	536,142	392,614	2,139,043	(868,568)	205,588
(740,046)	(793,560)	(835,416)	(856,814)	(966,946)	(992,626)	(1,015,234)
(27,349)	(24,883)	(31,095)	(31,553)	(34,092)	(33,662)	(28,876)
498,841	218,059	422,144	401,087	1,908,227	(1,057,171)	414,669
7,979,640	8,478,481	8,696,540	9,118,684	9,519,771	11,427,998	10,370,827
8,478,481	8,696,540	9,118,684	9,519,771	11,427,998	10,370,827	10,785,496
8,171,197	9,936,833	10,627,920	13,135,894	15,446,934	13,956,573	12,973,450
50.92%	46.67%	46.18%	42.02%	42.52%	42.63%	45.40%
1,012,124	1,045,018	998,230	1,274,307	1,043,689	1,145,384	1,494,570
807.33%	950.88%	1064.68%	1030.83%	1480.03%	1218.51%	868.04%



**VILLAGE OF EAST DUNDEE, ILLINOIS**

**Police Pension Fund**

**Schedule of Investment Returns**

**April 30, 2023**

---

---

Fiscal Year	Annual Money- Weighted Rate of Return, Net of Investment Expense
2015	6.77%
2016	1.12%
2017	7.09%
2018	4.71%
2019	6.11%
2020	4.39%
2021	22.58%
2022	(7.60%)
2023	1.55%

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

# VILLAGE OF EAST DUNDEE, ILLINOIS

## Retiree Benefit Plan

### Schedule of Changes in the Employer's Total OPEB Liability

April 30, 2023

	2019	2020	2021	2022	2023
Total OPEB Liability					
Service Cost	\$ 43,133	45,633	55,775	40,605	36,961
Interest	40,903	39,714	31,189	36,188	47,733
Changes in Benefit Terms	—	—	193,469	—	—
Differences Between					
Expected and Actual Experience	—	—	132,509	—	(337,621)
Change of Assumptions or Other Inputs	15,240	144,924	14,995	(121,393)	(21,853)
Benefit Payments	(85,616)	(77,421)	(42,673)	(61,513)	(63,650)
Net Change in Total OPEB Liability	13,660	152,850	385,264	(106,113)	(338,430)
Total OPEB Liability - Beginning	1,073,154	1,086,814	1,239,664	1,624,928	1,518,815
Total OPEB Liability - Ending	1,086,814	1,239,664	1,624,928	1,518,815	1,180,385
Covered-Employee Payroll	\$ 2,279,625	2,771,336	2,626,164	3,120,753	2,826,927
Total OPEB Liability as					
a Percentage of Covered-Employee Payroll	47.68%	44.73%	61.87%	48.67%	41.76%

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

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

*Changes of Assumptions.* Changes of assumptions related to the discount rate were made in 2019 to 2023.

*Changes of Benefit Terms.* In 2021, the provisions were updated to allow spouses of eligible retirees to remain on Village coverage until the spouse attains age 65. Updates to the plan provisions resulted in a net increase in the Total OPEB Liability of approximately \$193,000.

# VILLAGE OF EAST DUNDEE, ILLINOIS

## General Fund

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

For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Revenues			
Taxes	\$ 3,612,156	3,612,156	4,477,285
Intergovernmental	1,992,063	1,992,063	3,437,271
Charges for Services	490,425	490,425	434,195
Licenses and Permits	289,010	289,010	570,309
Fines and Forfeitures	72,500	72,500	182,761
Investment Income	10,000	10,000	351,665
Miscellaneous	86,000	86,000	198,158
Total Revenues	6,552,154	6,552,154	9,651,644
Expenditures			
General Government	1,375,757	1,375,757	1,293,375
Public Safety	3,802,044	3,802,044	4,190,794
Highways and Streets	1,138,840	1,138,840	1,171,741
Culture and Welfare	139,715	139,715	94,742
Total Expenditures	6,456,356	6,456,356	6,750,652
Excess (Deficiency) of Revenues Over (Under) Expenditures	95,798	95,798	2,900,992
Other Financing Sources (Uses)			
Disposal of Capital Assets	—	—	20,958
Transfers Out	(228,686)	(228,686)	(1,000,000)
	(228,686)	(228,686)	(979,042)
Change in Fund Balance	(132,888)	(132,888)	1,921,950
Fund Balance - Beginning			12,775,613
Fund Balance - Ending			14,697,563

**VILLAGE OF EAST DUNDEE, ILLINOIS****Prairie Lakes TIF - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended April 30, 2023**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 1,290,000	1,290,000	1,457,488
Investment Income	—	—	1,907
Total Revenues	1,290,000	1,290,000	1,459,395
Expenditures			
Economic Development	22,150	22,150	29,788
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,267,850	1,267,850	1,429,607
Other Financing (Uses)			
Transfers Out	(203,753)	(203,753)	(203,616)
Change in Fund Balance	1,064,097	1,064,097	1,225,991
Fund Balance - Beginning			8,351,412
Fund Balance - Ending			9,577,403

**VILLAGE OF EAST DUNDEE, ILLINOIS****Dundee Crossings TIF - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended April 30, 2023**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 1,345,000	1,345,000	1,476,871
Investment Income	—	—	9,485
Miscellaneous	176,364	176,364	162,798
Total Revenues	1,521,364	1,521,364	1,649,154
Expenditures			
Economic Development	858,120	858,120	1,799,940
Debt Service			
Principal Retirement	216,086	216,086	809,251
Interest and Fiscal Charges	—	—	50,736
Total Expenditures	1,074,206	1,074,206	2,659,927
Excess (Deficiency) of Revenues Over (Under) Expenditures	447,158	447,158	(1,010,773)
Other Financing Sources (Uses)			
Debt Issuance	—	—	1,681,086
Transfers Out	(178,218)	(178,218)	(178,099)
	(178,218)	(178,218)	1,502,987
Change in Fund Balance	268,940	268,940	492,214
Fund Balance - Beginning			38,131
Fund Balance - Ending			530,345

**VILLAGE OF EAST DUNDEE, ILLINOIS****Downtown Redevelopment TIF - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended April 30, 2023**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 350,000	350,000	391,112
Investment Income	—	—	3,997
Total Revenues	350,000	350,000	395,109
Expenditures			
Economic Development	216,120	216,120	113,217
Capital Outlay	350,000	350,000	90,704
Debt Service			
Principal Retirement	1,092,700	1,092,700	905,000
Interest and Fiscal Charges	—	—	186,750
Total Expenditures	1,658,820	1,658,820	1,295,671
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,308,820)	(1,308,820)	(900,562)
Other Financing (Uses)			
Transfers Out	(59,407)	(59,407)	(59,366)
Change in Fund Balance	<u>(1,368,227)</u>	<u>(1,368,227)</u>	(959,928)
Fund Balance - Beginning			<u>(6,996,015)</u>
Fund Balance - Ending			<u>(7,955,943)</u>

**VILLAGE OF EAST DUNDEE, ILLINOIS****Rt. 25 TIF - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended April 30, 2023**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 77,500	77,500	76,573
Investment Income	—	—	32,680
Miscellaneous	—	—	25,620
Total Revenues	77,500	77,500	134,873
Expenditures			
Economic Development	13,620	13,620	18,463
Debt Service			
Principal Retirement	784,719	784,719	550,000
Interest and Fiscal Charges	—	—	227,396
Total Expenditures	798,339	798,339	795,859
Change in Fund Balance	(720,839)	(720,839)	(660,986)
Fund Balance - Beginning			(4,299,842)
Fund Balance - Ending			(4,960,828)

**VILLAGE OF EAST DUNDEE, ILLINOIS****Christina Drive TIF - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended April 30, 2023**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 325,000	325,000	329,606
Investment Income	—	—	1,432
Total Revenues	325,000	325,000	331,038
Expenditures			
Economic Development			
Contractual Services	306,120	306,120	35,643
Debt Service			
Principal Retirement	—	—	406,514
Total Expenditures	306,120	306,120	442,157
Excess (Deficiency) of Revenues Over (Under) Expenditures	18,880	18,880	(111,119)
Other Financing Sources (Uses)			
Debt Issuance	—	—	154,880
Transfers Out	(79,729)	(79,729)	(79,676)
	(79,729)	(79,729)	75,204
Change in Fund Balance	(60,849)	(60,849)	(35,915)
Fund Balance - Beginning			(857,238)
Fund Balance - Ending			(893,153)



**VILLAGE OF EAST DUNDEE, ILLINOIS**

**Rt. 68 West TIF - Special Revenue Fund**

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

**For the Fiscal Year Ended April 30, 2023**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 7,500	7,500	10,310
Expenditures			
Economic Development			
Contractual Services	20,120	20,120	2,417
Change in Fund Balance	<u>(12,620)</u>	<u>(12,620)</u>	7,893
Fund Balance - Beginning			<u>(307,046)</u>
Fund Balance - Ending			<u>(299,153)</u>

**VILLAGE OF EAST DUNDEE, ILLINOIS**

**North Cook County TIF - Special Revenue Fund**

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

**For the Fiscal Year Ended April 30, 2023**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 550,000	550,000	242,845
Expenditures			
Economic Development			
Contractual Services	211,620	211,620	181,858
Change in Fund Balance	338,380	338,380	60,987
Fund Balance - Beginning			1,819,051
Fund Balance - Ending			1,880,038

## **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:

- Schedule of Revenues - Budget and Actual - General Fund
- Schedule of Expenditures - Budget and Actual - General Fund
- Budgetary Comparison Schedule - Major Governmental Fund
- Combining Statements - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Enterprise 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.

#### **Prairie Lakes TIF Fund**

The Prairie Lakes TIF Fund is used to account for the revenue and expenditures associated with the Prairie Lakes TIF Redevelopment Project. Financing is being provided by developer contributions, incremental property taxes, sale of bonds and investment income. The first priority of the incremental property taxes is to service the debt on the 2012 TIF revenue bonds.

#### **Dundee Crossings TIF Fund**

The Dundee Crossings TIF Fund is used to account for the restricted revenues and expenditures associated with the Dundee Crossings TIF Redevelopment Project. Financing is provided by incremental property taxes.

#### **Downtown Redevelopment TIF Fund**

The Downtown Redevelopment TIF Fund is used to account for the restricted revenues and expenditures associated with the Downtown TIF Redevelopment Project. Financing is provided by incremental property taxes.

#### **Rt. 25 TIF Fund**

The Rt. 25 TIF Fund is sued to account for the restricted revenues and expenditures associated with the Rt. 25 TIF Redevelopment Project. Financing is provided by sale of bonds and incremental property taxes.

#### **Christina Drive TIF Fund**

The Christina Drive TIF Fund is used to account for the revenue and expenditures associated with the Christina Drive TIF Redevelopment Project. Financing is being provided by restricted incremental property taxes.

## **INDIVIDUAL FUND DESCRIPTIONS**

---

### **SPECIAL REVENUE FUNDS - Continued**

#### **Rt. 68 West TIF Fund**

The Rt. 68 West TIF Fund is used to account for the revenue and expenditures associated with the Rt. 68 West TIF Redevelopment Project. Financing is being provided by restricted incremental property taxes.

#### **North Cook County TIF Fund**

The North Cook County TIF Fund is used to account for the revenue and expenditures associated with the North Cook County TIF Redevelopment Project. Financing is being provided by restricted incremental property taxes.

#### **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 restricted state gasoline taxes and investment income. State law requires these gasoline taxes be used to maintain streets.

#### **Street and Bridge Fund**

The Street and Bridge Fund is used to account for certain activities involved with street maintenance and other street related projects. Financing is provided by the Village's restricted share of the street and bridge property tax, a portion of property tax replacement revenue, investment income and state and federal grants.

#### **Dundee Gateway BDD Fund**

The Dundee Gateway BDD Fund is used to account for the revenues and expenditures associated with the Dundee Gateway Business Development District. Financing is being provided by an additional restricted 0.5% sales tax within the District.

#### **Dundee Crossings BDD Fund**

The Dundee Crossings BDD Fund is used to account for the revenues and expenditures associated with the Dundee Crossings Business Development District. Financing is being provided by an additional restricted 0.5% sales tax within the District.

## **INDIVIDUAL FUND DESCRIPTIONS**

---

### **SPECIAL REVENUE FUNDS - Continued**

#### **Christina Drive BDD Fund**

The Christina Drive BDD Fund is used to account for the revenues and expenditures associated with the Christina Drive Business Development District. Financing is being provided by an additional restricted 0.5% sales tax within the District.

#### **Penny Ave TIF Fund**

The Penny Ave TIF Fund is used to account for the revenues and expenditures associated with the Penny Ave Business Development District. Financing is being provided by an additional restricted 0.5% sales tax within the District.

---

### **DEBT SERVICE FUND**

The Debt Service Fund is used to account for funds restricted, committed or assigned for principal retirements, interest and fiscal charges for debt issues.

#### **2012 GO Bond Fund**

The 2012 GO Bond Fund is used to account for the repayments of the 2012A General Obligation Bonds. Financing is provided by transfers from various TIF funds.

---

### **CAPITAL PROJECTS FUND**

The Capital Projects Fund is used to account for all resources used for the acquisition of capital assets by the Village, except those financed by Proprietary and Trust Funds, including general and infrastructure capital assets.

---

## **INDIVIDUAL FUND DESCRIPTIONS**

---

### **ENTERPRISE FUND**

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.

#### **Water and Sewer System Fund**

The Water and Sewer System Fund is used to account for the resources used to provide water service to the residents and businesses of the Village.

---

### **FIDUCIARY FUND**

#### **PENSION TRUST FUND**

##### **Police Pension Fund**

The Police Pension Fund is used to account for the accumulation of resources to pay pension costs. Resources are contributed by members at rates fixed by state statutes and by the Village which uses the annual property tax levy to fund the employer contribution.

---

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

	Budget		Actual
	Original	Final	
Taxes			
Property	\$ 690,706	690,706	688,298
Home Rule Sales Tax	1,600,000	1,600,000	2,769,908
Telecommunication	85,000	85,000	67,832
Utility	800,000	800,000	494,953
Automobile Rental	11,000	11,000	15,600
Amusement	150,000	150,000	256,960
Video Cassette Rental	450	450	—
Truck Parking	250,000	250,000	121,260
Streaming	25,000	25,000	62,474
Total Taxes	3,612,156	3,612,156	4,477,285
Intergovernmental			
Sales Tax	1,510,000	1,510,000	2,058,877
State Income Tax	345,303	345,303	509,296
State Use Tax	108,750	108,750	128,350
Personal Property Replacement Tax	18,000	18,000	293,936
Cannabis Excise Tax	5,510	5,510	4,963
Grants and Program	4,500	4,500	441,849
Total Intergovernmental	1,992,063	1,992,063	3,437,271
Charges for Services			
Planning and Zoning Fees	1,600	1,600	1,675
Vehicle Title Fee	73,699	73,699	109,000
Towing and Police Fees	100,000	100,000	17,663
Impact Fees	37,126	37,126	43,047
Garbage Collection Fees	278,000	278,000	262,810
Total Charges for Services	490,425	490,425	434,195



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

	Budget		Actual
	Original	Final	
Licenses and Permits			
Liquor Licenses	\$ 60,000	60,000	106,704
Franchise Fees and Licenses	100,000	100,000	119,753
Business Licenses	15,000	15,000	18,752
Building Permits	75,000	75,000	252,986
Other Permits	39,010	39,010	72,114
Total Licenses and Permits	289,010	289,010	570,309
Fines and Forfeitures			
Traffic and Court Fines	30,000	30,000	52,252
DUI Fines	12,500	12,500	14,387
Parking Fines	10,000	10,000	6,160
Other Fines	20,000	20,000	109,962
Total Fines and Forfeitures	72,500	72,500	182,761
Investment Income	10,000	10,000	351,665
Miscellaneous			
Rental Income	75,000	75,000	94,147
Reimbursements	—	—	44,057
Community Events	10,000	10,000	3,314
Other	1,000	1,000	56,640
Total Miscellaneous	86,000	86,000	198,158
Total Revenues	6,552,154	6,552,154	9,651,644

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

	Budget		Actual
	Original	Final	
General Government			
Administration			
Personnel Services			
Salaries	\$ 318,742	318,742	289,284
Employee Benefits	142,834	142,834	127,566
	461,576	461,576	416,850
Contractual Services			
Professional Services	160,920	160,920	281,008
Communications	17,300	17,300	17,313
Professional Development	15,355	15,355	19,655
Other Contractual Services	78,650	78,650	53,955
	272,225	272,225	371,931
Commodities and Supplies	107,550	107,550	31,013
Total Administration	841,351	841,351	819,794
Finance			
Personnel Services			
Salaries	143,025	143,025	133,105
Employee Benefits	49,782	49,782	38,810
	192,807	192,807	171,915
Contractual Services			
Professional Services	35,000	35,000	27,631
Communications	4,700	4,700	5,615
Professional Development	10,500	10,500	3,942
Other Contractual Services	22,500	22,500	29,384
	72,700	72,700	66,572
Commodities and Supplies	8,450	8,450	2,495
Total Finance	273,957	273,957	240,982

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

	Budget		Actual
	Original	Final	
General Government - Continued			
Building			
Personnel Services			
Salaries	\$ 131,402	131,402	130,073
Employee Benefits	46,501	46,501	45,497
	177,903	177,903	175,570
Contractual Services			
Maintenance Services	2,500	2,500	1,059
Professional Services	28,600	28,600	11,896
Communications	2,351	2,351	1,136
Professional Development	4,450	4,450	1,782
Other Contractual Services	8,695	8,695	15,229
	46,596	46,596	31,102
Commodities and Supplies	35,950	35,950	25,927
Total Building	260,449	260,449	232,599
Total General Government	1,375,757	1,375,757	1,293,375
Public Safety			
Police			
Personnel Services			
Salaries	1,873,244	1,873,244	1,892,154
Employee Benefits	1,350,165	1,350,165	1,687,035
	3,223,409	3,223,409	3,579,189
Contractual Services			
Maintenance Services	73,300	73,300	77,376
Professional Services	65,127	65,127	87,557
Communications	195,293	195,293	188,819
Professional Development	47,060	47,060	46,549
Other Contractual Services	101,500	101,500	122,447
	482,280	482,280	522,748

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

	Budget		Actual
	Original	Final	
Public Safety - Continued			
Police - Continued			
Commodities and Supplies	\$ 80,580	80,580	64,550
Capital Outlay			
Equipment	15,775	15,775	24,307
Total Public Safety	3,802,044	3,802,044	4,190,794
Highways and Streets			
Streets			
Personnel Services			
Salaries	370,737	370,737	333,210
Employee Benefits	145,854	145,854	136,044
	516,591	516,591	469,254
Contractual Services			
Maintenance Services	174,950	174,950	303,622
Professional Services	34,600	34,600	15,345
Communications	4,500	4,500	7,030
Professional Development	5,935	5,935	2,120
Other Contractual Services	61,900	61,900	63,437
	281,885	281,885	391,554
Commodities and Supplies	34,250	34,250	39,276
Total Streets	832,726	832,726	900,084
Sanitation			
Contractual Services			
Garbage Collection Services	306,114	306,114	271,657
Total Highways and Streets	1,138,840	1,138,840	1,171,741

**VILLAGE OF EAST DUNDEE, ILLINOIS**

**General Fund**

**Schedule of Expenditures - Budget and Actual - Continued**

**For the Fiscal Year Ended April 30, 2023**

	Budget		Actual
	Original	Final	
Culture and Welfare			
Community Events and Marketing			
Contractual Services			
Professional Services	\$ 47,300	47,300	43,815
Communications	59,905	59,905	35,109
Professional Development	1,650	1,650	408
	108,855	108,855	79,332
Commodities and Supplies	30,860	30,860	15,410
Total Culture and Welfare	139,715	139,715	94,742
Total Expenditures	6,456,356	6,456,356	6,750,652

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

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Video Gaming Tax	\$ 250,000	250,000	370,895
Intergovernmental			
Grants	179,325	179,325	939,617
Charges for Services	26,000	26,000	64,611
Total Revenues	455,325	455,325	1,375,123
Expenditures			
Capital Outlay			
General Government/Buildings	155,350	155,350	207,997
Public Safety/Police	113,226	113,226	132,480
Highways and Streets/Streets	1,559,942	1,559,942	1,967,592
Debt Service			
Principal Retirement	16,000	16,000	27,186
Total Expenditures	1,844,518	1,844,518	2,335,255
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,389,193)	(1,389,193)	(960,132)
Other Financing Sources			
Transfers In	228,686	228,686	1,000,000
Change in Fund Balance	(1,160,507)	(1,160,507)	39,868
Fund Balance - Beginning			244,986
Fund Balance - Ending			284,854

# VILLAGE OF EAST DUNDEE, ILLINOIS

## Nonmajor Governmental Funds

### Combining Balance Sheet

April 30, 2023

			Special
	Motor	Streets	Dundee
	Fuel Tax	and Bridge	Gateway
			BDD
<b>ASSETS</b>			
Cash and Investments	\$ 330,497	37,961	183,289
Receivables - net of allowances			
Taxes	—	48,879	13,431
Due from Other Governments	11,198	—	—
Advances to Other Funds	—	—	—
Total Assets	341,695	86,840	196,720
<b>LIABILITIES</b>			
Accounts Payable	2,888	—	4,167
Advances from Other Funds	—	25,000	192,208
Total Liabilities	2,888	25,000	196,375
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property taxes	—	48,879	—
Total Liabilities and Deferred			
Inflows of Resources	2,888	73,879	196,375
<b>FUND BALANCES</b>			
Restricted	338,807	12,961	345
Committed	—	—	—
Unassigned	—	—	—
Total Fund Balances	338,807	12,961	345
Total Liabilities, Deferred Inflows of			
Resources and Fund Balances	341,695	86,840	196,720

Revenue			Debt Service	
Dundee Crossings BDD	Christina Drive BDD	Penny Ave TIF	2012 GO Bond	Totals
1,084,234	36,153	3,590	21,718	1,697,442
108,311	2,519	10,892	—	184,032
—	—	—	—	11,198
573,056	5,000	—	—	578,056
1,765,601	43,672	14,482	21,718	2,470,728
56,720	—	—	—	63,775
435,000	15,963	6,285	—	674,456
491,720	15,963	6,285	—	738,231
—	—	10,892	—	59,771
491,720	15,963	17,177	—	798,002
1,273,881	27,709	—	—	1,653,703
—	—	—	21,718	21,718
—	—	(2,695)	—	(2,695)
1,273,881	27,709	(2,695)	21,718	1,672,726
1,765,601	43,672	14,482	21,718	2,470,728



# VILLAGE OF EAST DUNDEE, ILLINOIS

## Nonmajor Governmental Funds

### Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

For the Fiscal Year Ended April 30, 2023

			Special
	Motor	Streets	Dundee
	Fuel Tax	and Bridge	Gateway
			BDD
Revenues			
Taxes	\$ —	43,846	—
Intergovernmental	156,121	—	104,712
Investment Income	22,109	—	—
Total Revenues	178,230	43,846	104,712
Expenditures			
Highways and Streets	240,884	—	—
Economic and Development	—	—	50,181
Capital Outlay	—	43,846	—
Debt Service			
Principal Retirement	—	—	—
Interest and Fiscal Charges	—	—	—
Total Expenditures	240,884	43,846	50,181
Excess (Deficiency) of Revenues Over (Under) Expenditures	(62,654)	—	54,531
Other Financing Sources			
Transfers In	—	—	—
Change in Fund Balances	(62,654)	—	54,531
Fund Balances - Beginning	401,461	12,961	(54,186)
Fund Balances - Ending	338,807	12,961	345

Revenue			Debt Service	
Dundee Crossings BDD	Christina Drive BDD	Penny Ave TIF	2012 GO Bond	Totals
—	—	9,914	—	53,760
446,586	10,892	—	—	718,311
—	—	—	206	22,315
446,586	10,892	9,914	206	794,386
—	—	11,068	—	251,952
274,000	—	—	—	324,181
—	182	—	—	44,028
—	—	—	440,000	440,000
—	—	—	80,756	80,756
274,000	182	11,068	520,756	1,140,917
172,586	10,710	(1,154)	(520,550)	(346,531)
—	—	—	520,757	520,757
172,586	10,710	(1,154)	207	174,226
1,101,295	16,999	(1,541)	21,511	1,498,500
1,273,881	27,709	(2,695)	21,718	1,672,726

**VILLAGE OF EAST DUNDEE, ILLINOIS**

**Motor Fuel Tax - Special Revenue Fund**

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

**For the Fiscal Year Ended April 30, 2023**

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental			
Motor Fuel Tax Allotments	\$ 119,480	119,480	156,121
Investment Income	100	100	22,109
Total Revenues	119,580	119,580	178,230
Expenditures			
Economic Development			
Contractual Services			
Maintenance Services	196,500	196,500	240,884
Change in Fund Balance	(76,920)	(76,920)	(62,654)
Fund Balance - Beginning			401,461
Fund Balance - Ending			338,807

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

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 44,000	44,000	43,846
Intergovernmental			
Personal Property Replacement Taxes	500	500	—
Total Revenues	44,500	44,500	43,846
Expenditures			
Capital Outlay	44,350	44,350	43,846
Change in Fund Balance	150	150	—
Fund Balance - Beginning			12,961
Fund Balance - Ending			12,961

**VILLAGE OF EAST DUNDEE, ILLINOIS**

**Dundee Gateway BDD - Special Revenue Fund**

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

**For the Fiscal Year Ended April 30, 2023**

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental			
Sales Taxes	\$ 67,000	67,000	104,712
Expenditures			
Economic Development			
Contractual Services	51,150	51,150	50,181
Change in Fund Balance	15,850	15,850	54,531
Fund Balance - Beginning			(54,186)
Fund Balance - Ending			345

**VILLAGE OF EAST DUNDEE, ILLINOIS**

**Dundee Crossings BDD - Special Revenue Fund**

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

**For the Fiscal Year Ended April 30, 2023**

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental			
Sales Taxes	\$ 265,000	265,000	446,586
Expenditures			
Economic Development			
Contractual Services	515,150	515,150	274,000
Change in Fund Balance	(250,150)	(250,150)	172,586
Fund Balance - Beginning			1,101,295
Fund Balance - Ending			1,273,881

**VILLAGE OF EAST DUNDEE, ILLINOIS**

**Christina Drive BDD - Special Revenue Fund**

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

**For the Fiscal Year Ended April 30, 2023**

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental			
Sales Taxes	\$ 1,500	1,500	10,892
Expenditures			
Capital Outlay			
General Government	120	120	182
Change in Fund Balance	1,380	1,380	10,710
Fund Balance - Beginning			16,999
Fund Balance - Ending			27,709

**VILLAGE OF EAST DUNDEE, ILLINOIS**

**Penny Ave. TIF - Special Revenue Fund**

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

**For the Fiscal Year Ended April 30, 2023**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 9,000	9,000	9,914
Expenditures			
Highways and Streets			
Contractual Services	870	870	2,148
Commodities	8,000	8,000	8,920
Total Expenditures	8,870	8,870	11,068
Change in Fund Balance	130	130	(1,154)
Fund Balance - Beginning			(1,541)
Fund Balance - Ending			(2,695)



**VILLAGE OF EAST DUNDEE, ILLINOIS****2012 GO Bond - Debt Service Fund****Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended April 30, 2023**

	Budget		Actual
	Original	Final	
Revenues			
Investment Income	\$ —	—	206
Expenditures			
Debt Service			
Principal Retirement	521,107	521,107	440,000
Interest and Fiscal Charges	—	—	80,756
Total Expenditures	521,107	521,107	520,756
Excess (Deficiency) of Revenues Over (Under) Expenditures	(521,107)	(521,107)	(520,550)
Other Financing Sources			
Transfers In	521,107	521,107	520,757
Change in Fund Balance	—	—	207
Fund Balance - Beginning			21,511
Fund Balance - Ending			21,718

**VILLAGE OF EAST DUNDEE, ILLINOIS****Water and Sewer System - Enterprise Fund****Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual****For the Fiscal Year Ended April 30, 2023**

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
Water Fees	\$ 800,000	800,000	1,025,074
Sewer Fees	1,236,968	1,236,968	1,325,641
Late Fees	—	—	15,691
Availability Fees	130,000	130,000	160,820
Connection Fees	3,000	3,000	150,029
Water Meters	1,000	1,000	—
Total Operating Revenues	2,170,968	2,170,968	2,677,255
Operating Expenses			
Operations			
Water and Sewer System	2,615,135	2,615,135	1,419,263
Depreciation and Amortization	—	—	638,574
Total Operating Expenses	2,615,135	2,615,135	2,057,837
Operating Income (Loss)	(444,167)	(444,167)	619,418
Nonoperating Revenues (Expenses)			
Investment Income	1,000	1,000	36,036
Miscellaneous Income	469,060	469,060	481,923
Interest Expense	(667,625)	(667,625)	(69,678)
	(197,565)	(197,565)	448,281
Change in Net Position	(641,732)	(641,732)	1,067,699
Net Position - Beginning			16,725,741
Net Position - Ending			17,793,440

# VILLAGE OF EAST DUNDEE, ILLINOIS

## Water and Sewer System - Enterprise Fund Schedule of Operating Expenses - Budget and Actual For the Fiscal Year Ended April 30, 2023

	Budget		Actual
	Original	Final	
Water and Sewer System			
Personnel Services			
Salaries	\$ 554,482	554,482	529,438
Employee Benefits	217,314	217,314	206,920
IMRF/OPEB Expense	—	—	(40,941)
	<u>771,796</u>	<u>771,796</u>	<u>695,417</u>
Contractual Services			
Maintenance Services	297,928	297,928	41,695
Professional Services	308,930	308,930	254,394
Communications	23,200	23,200	24,279
Professional Development	7,180	7,180	3,911
Public Utility Services	175,000	175,000	178,464
Other Contractual Services	<u>74,500</u>	<u>74,500</u>	<u>63,305</u>
	<u>886,738</u>	<u>886,738</u>	<u>566,048</u>
Commodities and Supplies	<u>207,601</u>	<u>207,601</u>	<u>146,329</u>
Capital Improvements and Maintenance			
Other Water and Sewer System Expenses	749,000	749,000	939,272
Less Nonoperating Items			
Capital Assets Capitalized	<u>—</u>	<u>—</u>	<u>(927,803)</u>
	<u>749,000</u>	<u>749,000</u>	<u>11,469</u>
Debt Service			
Principal Retirement	592,083	592,083	592,083
Interest and Fiscal Charges	<u>75,542</u>	<u>75,542</u>	<u>69,678</u>
	<u>667,625</u>	<u>667,625</u>	<u>661,761</u>
Less Nonoperating Items			
Debt Service	<u>(667,625)</u>	<u>(667,625)</u>	<u>(661,761)</u>
	<u>—</u>	<u>—</u>	<u>—</u>
Total Water and Sewer System	<u>2,615,135</u>	<u>2,615,135</u>	<u>1,419,263</u>
Depreciation and Amortization	<u>—</u>	<u>—</u>	<u>638,574</u>
Total Operating Expenses	<u>2,615,135</u>	<u>2,615,135</u>	<u>2,057,837</u>

**VILLAGE OF EAST DUNDEE, ILLINOIS**

**Consolidated Year-End Financial Report  
April 30, 2023**

<b>CSFA #</b>	<b>Program Name</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Totals</b>
444-26-1565	Tobacco Enforcement Program	\$ 484	—	—	484
494-00-0957	Economic Development Program	939,617	—	—	939,617
	Other Grant Programs and Activities	—	438,708	2,657	441,365
	All Other Costs Not Allocated	—	—	11,900,540	11,900,540
	Totals	940,101	438,708	11,903,197	13,282,006



**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**

February 1, 2024

The Honorable Village President  
Members of the Board of Trustees  
Village of East Dundee, 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 East Dundee, Illinois, as of and for the year ended April 30, 2023, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements, and have issued our report thereon dated February 1, 2024. Our report includes a reference to other auditors who audited the financial statements of the Police Pension Fund, as described in our report on the Village's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Report on Internal Control Over Financial Reporting**

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

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

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

Village of East Dundee, Illinois  
February 1, 2024

### **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*.

### **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

## **SUPPLEMENTAL SCHEDULES**

# VILLAGE OF EAST DUNDEE, ILLINOIS

## Schedule of Changes in General Long-Term Debt Long-Term Debt Payable by Governmental Activities April 30, 2023

	Restated Beginning Balances	Additions	Deductions	Ending Balances
Amount Available and to be Provided for Retirement of General Long-Term Debt	\$ 36,805,810	2,898,922	4,459,764	35,244,968
General Long-Term Debt Payable				
Tax Increment Revenue Bonds				
Economic Development	3,585,000	—	550,000	3,035,000
Tax Increment Revenue Note				
Economic Development	7,425,699	1,835,966	1,050,765	8,210,900
Notes Payable				
Public Safety	1,200,000	—	100,000	1,100,000
General Obligation Bonds - Net				
Economic Development	9,186,922	—	1,472,843	7,714,079
Installment Contract				
Police Radios	85,540	—	27,186	58,354
Compensated Absences				
General Government	59,723	34,591	—	94,314
Public Safety	200,035	1,728	—	201,763
Highways and Streets	44,226	9,061	—	53,287
	303,984	45,380	—	349,364
Net Pension Liability				
General Government	(51,396)	282,791	—	231,395
Economic Development	(37,133)	204,313	—	167,180
Public Safety	13,948,745	43,071	983,123	13,008,693
Highways and Streets	(59,449)	327,100	—	267,651
Culture and Welfare	(29,134)	160,301	—	131,167
	13,771,633	1,017,576	983,123	13,806,086
Total OPEB Liability				
General Government	169,064	—	37,397	131,667
Public Safety	1,012,581	—	223,986	788,595
Highways and Streets	65,387	—	14,464	50,923
	1,247,032	—	275,847	971,185
Total General Long-Term Debt Payable	36,805,810	2,898,922	4,459,764	35,244,968



## VILLAGE OF EAST DUNDEE, ILLINOIS

### Long-Term Debt Requirements General Obligation Bonds of 2012A April 30, 2023

---

---

Date of Issue	March 22, 2012
Date of Maturity	December 1, 2032
Authorized Issue	\$5,390,000
Denomination of Bonds	\$5,000
Interest Rates	2.000% to 3.625%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

### CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2024	\$ 475,000	66,456	541,456
2025	515,000	52,206	567,206
2026	80,000	36,756	116,756
2027	100,000	34,156	134,156
2028	120,000	30,906	150,906
2029	135,000	27,006	162,006
2030	155,000	22,113	177,113
2031	160,000	16,494	176,494
2032	180,000	10,694	190,694
2033	115,000	4,169	119,169
	<u>2,035,000</u>	<u>300,956</u>	<u>2,335,956</u>

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Long-Term Debt Requirements

#### Taxable General Obligation Bonds of 2012B

April 30, 2023

---

---

Date of Issue	March 22, 2012
Date of Maturity	December 1, 2027
Authorized Issue	\$2,610,000
Denomination of Bonds	\$5,000
Interest Rates	1.47% to 4.53%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

#### CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2024	\$ 175,000	43,262	218,262
2025	180,000	35,334	215,334
2026	190,000	27,180	217,180
2027	200,000	18,573	218,573
2028	210,000	9,513	219,513
	<u>955,000</u>	<u>133,862</u>	<u>1,088,862</u>

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Long-Term Debt Requirements

#### Taxable General Obligation Bonds of 2015

April 30, 2023

---

---

Date of Issue	June 16, 2015
Date of Maturity	December 1, 2024
Authorized Issue	\$5,450,000
Denomination of Bonds	\$5,000
Interest Rate	4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

#### CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2024	\$ 840,000	68,600	908,600
2025	875,000	35,000	910,000
	1,715,000	103,600	1,818,600

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Long-Term Debt Requirements

#### General Obligation Refunding Bonds of 2016

April 30, 2023

---

---

Date of Issue	June 20, 2016
Date of Maturity	December 1, 2028
Authorized Issue	\$2,865,000
Denomination of Bonds	\$5,000
Interest Rate	3.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

#### CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2024	\$ —	85,950	85,950
2025	—	85,950	85,950
2026	685,000	85,950	770,950
2027	705,000	65,400	770,400
2028	725,000	44,250	769,250
2029	750,000	22,500	772,500
	<u>2,865,000</u>	<u>390,000</u>	<u>3,255,000</u>

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Long-Term Debt Requirements

#### Limited General Obligation Tax Increment Revenue Bonds of 2012

April 30, 2023

---

---

Date of Issue	November 15, 2012
Date of Maturity	December 1, 2031
Authorized Issue	\$7,000,000
Denomination of Bonds	\$5,000
Interest Rates	5.250% to 5.625%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

#### CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2024	\$ 610,000	170,719	780,719
2025	670,000	136,406	806,406
2026	170,000	98,719	268,719
2027	195,000	89,156	284,156
2028	215,000	78,188	293,188
2029	320,000	66,094	386,094
2030	360,000	48,094	408,094
2031	395,000	27,844	422,844
2032	100,000	5,631	105,631
	<u>3,035,000</u>	<u>720,851</u>	<u>3,755,851</u>

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Long-Term Debt Requirements

#### Illinois Environmental Protection Agency Loan of 2005 - Wastewater Treatment Plant

April 30, 2023

---

---

Date of Issue	November 1, 2005
Date of Maturity	December 1, 2026
Authorized Issue	\$7,200,000
Interest Rate	2.50%
Interest Dates	June 1 and December 1
Principal Maturity Date	June 1 and December 1
Payable at	Illinois Environmental Protection Agency

### CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2024	\$ 427,340	41,720	469,060
2025	438,092	30,968	469,060
2026	449,111	19,949	469,060
2027	460,409	8,650	469,059
	<u>1,774,952</u>	<u>101,287</u>	<u>1,876,239</u>

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Long-Term Debt Requirements

#### Illinois Environmental Protection Agency Loan of 2010 - Wastewater Treatment Plant

April 30, 2023

---

---

Date of Issue	December 15, 2010
Date of Maturity	December 14, 2031
Authorized Issue	\$3,414,000
Interest Rate	1.25%
Interest Dates	June 14 and December 14
Principal Maturity Date	June 14 and December 14
Payable at	Illinois Environmental Protection Agency

### CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2024	\$ 177,427	20,438	197,865
2025	179,651	18,214	197,865
2026	181,904	15,961	197,865
2027	184,184	13,681	197,865
2028	186,495	11,370	197,865
2029	188,832	9,033	197,865
2030	191,200	6,665	197,865
2031	193,597	4,268	197,865
2032	196,026	1,839	197,865
	<u>1,679,316</u>	<u>101,469</u>	<u>1,780,785</u>

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Long-Term Debt Requirements

#### Note Payable of 2013 - Land Swap

April 30, 2023

---

---

Date of Issue	September 3, 2013
Date of Maturity	December 31, 2033
Authorized Issue	\$2,000,000
Interest Rate	Non-Interest
Interest Dates	Non-Interest
Principal Maturity Date	December 31
Payable at	U.S. Bank

### CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2024	\$ 100,000	—	100,000
2025	100,000	—	100,000
2026	100,000	—	100,000
2027	100,000	—	100,000
2028	100,000	—	100,000
2029	100,000	—	100,000
2030	100,000	—	100,000
2031	100,000	—	100,000
2032	100,000	—	100,000
2033	100,000	—	100,000
2034	100,000	—	100,000
	1,100,000	—	1,100,000



## VILLAGE OF EAST DUNDEE, ILLINOIS

### Long-Term Debt Requirements

#### Installment Contract of 2022 - Police Radio

April 30, 2023

---

---

Date of Issue	November 1, 2022
Date of Maturity	April 30, 2028
Authorized Issue	\$85,540
Interest Rate	Non-Interest
Interest Dates	Non-Interest
Principal Maturity Date	April 30
Payable at	Motorola Solutions, Inc.

### CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2024	\$ 13,593	—	13,593
2025	13,593	—	13,593
2026	13,593	—	13,593
2027	13,593	—	13,593
2028	3,982	—	3,982
	58,354	—	58,354

## **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 EAST DUNDEE, ILLINOIS**

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

---

**See Following Page**

# VILLAGE OF EAST DUNDEE, ILLINOIS

## Net Position by Component - Last Ten Fiscal Years\*

April 30, 2023 (Unaudited)

	2014	2015	2016	2017
Governmental Activities				
Net investment in Capital Assets	\$ 428,271	(6,730)	(981,248)	(5,005,029)
Restricted	4,384,386	5,674,536	5,305,974	4,323,788
Unrestricted (Deficit)	(10,045,207)	(13,099,007)	(19,937,824)	(17,619,079)
Total Governmental Activities				
Net Position	(5,232,550)	(7,431,201)	(15,613,098)	(18,300,320)
Business-Type Activities				
Net Investment in Capital Assets	10,554,977	10,950,312	11,994,529	12,647,255
Restricted	—	—	—	—
Unrestricted	894,528	846,516	654,299	918,185
Total Business-Type Activities				
Net Position	11,449,505	11,796,828	12,648,828	13,565,440
Primary Government				
Net Investment in Capital Assets	10,983,248	10,943,582	11,013,281	7,642,226
Restricted	4,384,386	5,674,536	5,305,974	4,323,788
Unrestricted (Deficit)	(9,150,679)	(12,252,491)	(19,283,525)	(16,700,894)
Total Primary Government Net Position	6,216,955	4,365,627	(2,964,270)	(4,734,880)

\* Accrual Basis of Accounting

Data Source: Village Records

2018	2019	2020	2021	2022	2023
(5,065,749)	(1,823,306)	(836,551)	(571,915)	962,204	4,621,944
4,132,829	6,703,206	7,991,814	9,890,827	11,741,310	13,641,489
(19,849,125)	(23,267,595)	(25,836,564)	(26,070,938)	(24,069,817)	(24,339,190)
(20,782,045)	(18,387,695)	(18,681,301)	(16,752,026)	(11,366,303)	(6,075,757)
12,945,116	13,623,042	13,659,499	13,827,593	13,959,151	14,849,936
—	197,865	197,865	650,000	650,000	650,000
1,259,536	1,196,621	1,482,711	1,525,786	2,116,590	2,293,504
14,204,652	15,017,528	15,340,075	16,003,379	16,725,741	17,793,440
7,879,367	11,799,736	12,822,948	13,255,678	14,921,355	19,471,880
4,132,829	6,901,071	8,189,679	10,540,827	12,391,310	14,291,489
(18,589,589)	(22,070,974)	(24,353,853)	(24,545,152)	(21,953,227)	(22,045,686)
(6,577,393)	(3,370,167)	(3,341,226)	(748,647)	5,359,438	11,717,683

# VILLAGE OF EAST DUNDEE, ILLINOIS

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Governmental Activities										
General Government	\$ 832,993	986,793	1,014,468	1,476,852	1,043,203	754,402	1,231,596	2,560,144	1,577,086	1,651,515
Public Safety	2,268,021	2,599,542	3,692,900	3,149,049	3,507,043	4,891,098	4,676,649	4,927,350	4,479,299	4,827,380
Highways and Streets	1,501,234	1,723,607	2,526,888	1,268,100	999,170	1,349,286	1,342,805	1,159,573	951,829	1,605,778
Economic Development	3,196,673	3,256,101	2,134,975	2,439,296	1,811,100	1,141,854	2,251,048	1,018,575	727,022	2,516,700
Culture and Welfare	91,784	371,111	425,419	409,794	74,544	117,283	138,201	6,809	63,889	103,524
Interest on Long-Term Debt	862,197	792,046	987,203	779,226	754,304	710,627	648,285	579,864	533,636	449,594
Total Governmental Activities Expenses	8,752,902	9,729,200	10,781,853	9,522,317	8,189,364	8,964,550	10,288,584	10,252,315	8,332,761	11,154,491
Business-Type Activities										
Water and Sewer System	893,358	958,382	602,865	1,333,565	789,874	1,090,156	1,090,156	2,202,155	2,146,333	2,127,515
Sewer System	1,462,956	1,574,850	1,103,115	1,331,732	1,221,633	1,468,300	1,468,300	—	—	—
Total Business-Type Activities Expenses	2,356,314	2,533,232	1,705,980	2,665,297	2,011,507	2,558,456	2,558,456	2,202,155	2,146,333	2,127,515
Total Primary Government Expenses	2,356,314	2,533,232	1,705,980	2,665,297	2,011,507	2,558,456	2,558,456	2,202,155	2,146,333	2,127,515
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	81,313	146,749	322,041	563,213	1,088,191	823,965	510,619	952,192	693,734	918,875
Public Safety	312,537	423,940	440,421	265,096	317,880	292,373	257,179	205,770	170,900	200,424
Highways and Streets	59,679	63,752	67,937	—	73,024	—	265,337	241,985	258,293	262,810
Economic Development	35,179	26,664	1,950	—	17,983	—	28,750	73,005	15,438	64,611
Culture and Welfare	1,920	82,492	41,475	27,444	—	30,619	10,857	450	2,735	3,314
Operating Grants/Contributions	201,160	166,602	75,845	109,391	—	73,177	9,925	390,443	203,358	597,970
Capital Grants/Contributions	—	—	—	—	—	1,924,309	105,539	—	224,429	939,617
	691,788	910,199	949,669	965,144	1,497,078	3,144,443	1,188,206	1,863,845	1,568,887	2,987,621
Business-Type Activities										
Charges for Services										
Water and Sewer System	511,287	584,665	716,196	1,037,729	1,049,218	1,185,194	846,583	2,397,519	2,373,714	2,677,255
Sewer System	1,011,574	970,483	1,024,041	1,564,547	1,290,678	1,472,167	1,296,056	—	—	—
Capital Grants and Contributions	465,588	606,831	567,346	—	—	631,688	—	—	—	—
Total Business-Type Activities Program Revenues	1,988,449	2,161,979	2,307,583	2,602,276	2,339,896	3,289,049	2,142,639	2,397,519	2,373,714	2,677,255
Total Primary Government Program Revenues	2,680,237	3,072,178	3,257,252	3,567,420	3,836,974	6,433,492	3,330,845	4,261,364	3,942,601	5,664,876

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Net (Expenses) Revenues										
Governmental Activities	\$ (8,061,114)	(8,819,001)	(9,832,184)	(8,557,173)	(6,692,286)	(5,820,107)	(9,100,378)	(8,388,470)	(6,763,874)	(8,166,870)
Business-Type Activities	(367,865)	(371,253)	601,603	(63,021)	328,389	730,593	(415,817)	195,364	227,381	549,740
Total Primary Government Net (Expenses) Revenues	(8,428,979)	(9,190,254)	(9,230,581)	(8,620,194)	(6,363,897)	(5,089,514)	(9,516,195)	(8,193,106)	(6,536,493)	(7,617,130)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property	2,019,614	2,195,446	2,385,486	3,082,207	4,167,410	3,563,379	4,035,521	4,835,752	5,192,017	5,097,758
Sales Tax - Home-Rule	1,609,348	1,671,120	1,577,600	1,493,555	1,546,201	1,585,264	1,564,757	1,730,593	2,346,740	2,769,908
Intergovernmental - Unrestricted										
Sales Tax - Municipal	1,641,154	1,728,887	1,778,529	1,462,385	1,553,779	1,595,469	1,575,821	2,154,060	2,477,297	2,749,417
Sales Tax - Business Development District	375,816	390,099	518,221	358,439	375,576	401,230	377,381	327,862	429,599	509,296
Other	1,053,893	1,121,508	1,176,605	1,147,279	259,350	1,325,690	1,191,543	1,051,036	1,496,901	1,317,978
Interest	1,757	1,325	2,934	11,246	25,317	63,207	97,166	42,078	10,471	423,481
Miscellaneous	161,911	162,822	162,794	167,218	169,600	197,798	162,798	176,364	196,572	188,418
Transfers	(1,040,314)	(650,857)	(375,597)	(394,156)	148,089	236,878	(198,215)	—	—	—
Total Governmental Activities General Revenues	5,823,179	6,620,350	7,226,572	7,328,173	8,245,322	8,968,915	8,806,772	10,317,745	12,149,597	13,056,256
Business-Type Activities										
Interest	15	15	182	1,041	1,303	5,492	8,340	1,886	938	36,036
Miscellaneous	57,438	67,704	61,964	584,436	457,609	554,694	486,529	466,054	494,043	481,923
Transfers	1,040,314	650,857	375,597	394,156	(148,089)	(236,878)	198,215	—	—	—
Total Business-Type Activities General Revenues	1,097,767	718,576	437,743	979,633	310,823	323,308	693,084	467,940	494,981	517,959
Total Primary Government General Revenues	6,920,946	7,338,926	7,664,315	8,307,806	8,556,145	9,292,223	9,499,856	10,785,685	12,644,578	13,574,215
Changes in Net Position										
Governmental Activities	(2,237,935)	(2,198,651)	(2,605,612)	(1,229,000)	1,553,036	3,148,808	(293,606)	1,929,275	5,385,723	4,889,386
Business-Type Activities	729,902	347,323	1,039,346	916,612	639,212	1,053,901	277,267	663,304	722,362	1,067,699
Total Primary Government Changes in Net Position	(1,508,033)	(1,851,328)	(1,566,266)	(312,388)	2,192,248	4,202,709	(16,339)	2,592,579	6,108,085	5,957,085

\* Accrual Basis of Accounting  
Data Source: Village Records

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Fund Balances of Governmental Funds - Last Ten Fiscal Years\*

April 30, 2023 (Unaudited)

	2014	2015	2016	2017
General Fund				
Nonspendable	\$ —	—	—	3,175,261
Unassigned	3,649,931	3,386,235	3,217,206	(690,668)
Total General Fund	3,649,931	3,386,235	3,217,206	2,484,593
All Other Governmental Funds				
Nonspendable	—	100,000	—	—
Restricted	4,384,386	4,107,383	3,835,633	4,408,637
Committed	—	—	—	—
Assigned	2,494,741	2,516,991	2,497,991	2,395,448
Unassigned	(1,537,531)	(4,024,704)	(5,328,004)	(5,793,656)
Total All Other Governmental Funds	5,341,596	2,699,670	1,005,620	1,010,429
Total Governmental Funds	8,991,527	6,085,905	4,222,826	3,495,022

\* Modified Accrual Basis of Accounting

Data Source: Village Records



2018	2019	2020	2021	2022	2023
2,449,267	5,144,230	6,594,156	7,056,698	6,997,563	7,010,634
1,174,213	2,369,362	1,789,683	3,318,150	5,778,050	7,686,929
3,623,480	7,513,592	8,383,839	10,374,848	12,775,613	14,697,563
—	—	—	—	—	—
4,138,788	6,699,745	7,991,814	9,890,827	11,741,310	13,641,489
—	3,151,637	21,493	21,505	21,511	21,718
2,641,675	—	125,557	76,433	244,986	284,854
(5,858,504)	(12,039,910)	(10,268,948)	(11,392,522)	(12,515,868)	(14,111,772)
921,959	(2,188,528)	(2,130,084)	(1,403,757)	(508,061)	(163,711)
4,545,439	5,325,064	6,253,755	8,971,091	12,267,552	14,533,852

# VILLAGE OF EAST DUNDEE, ILLINOIS

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

	2014	2015	2016	2017
Revenues				
Taxes	\$ 6,421,131	6,806,717	7,109,642	3,889,196
Intergovernmental	479,857	379,757	380,642	3,764,060
Charges for Services	170,372	251,502	259,642	283,061
Licenses and Permits	167,579	202,535	260,583	314,410
Fines and Forfeits	88,748	114,027	115,534	123,191
Investment Income	1,757	1,325	2,934	11,246
Miscellaneous	225,837	425,543	422,861	302,309
Total Revenues	7,555,281	8,181,406	8,551,838	8,687,473
Expenditures				
General Government	838,208	893,733	966,028	1,025,449
Public Safety	2,210,634	2,319,625	2,372,051	2,667,434
Highways and Streets	1,192,381	1,234,706	1,288,574	1,279,550
Economic Development	1,648,353	2,033,944	2,039,819	1,479,124
Culture and Welfare	91,784	371,111	426,718	409,794
Capital Outlay	2,075,585	3,028,937	9,290,826	1,071,127
Debt Service				
Principal Retirement	375,000	500,000	1,028,166	986,508
Interest and Fiscal Charges	633,636	628,698	622,038	1,070,831
Total Expenditures	9,065,581	11,010,754	18,034,220	9,989,817
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,510,300)	(2,829,348)	(9,482,382)	(1,302,344)
Other Financing Sources (Uses)				
Debt Issuance	2,251,000	574,583	7,450,000	3,057,248
Premium on Debt Issued	—	—	544,900	162,897
Payment to Refunded Bond Escrow	—	—	—	(2,263,568)
Sales of Capital Assets	—	—	—	—
Transfers In	1,482,975	2,163,220	3,757,352	2,723,909
Transfers Out	(2,523,289)	(2,814,077)	(4,132,949)	(3,118,065)
	1,210,686	(76,274)	7,619,303	562,421
Net Change in Fund Balances	(299,614)	(2,905,622)	(1,863,079)	(739,923)
Debt Service as a Percentage of Noncapital Expenditures	11.64%	11.54%	15.45%	20.77%

\* Modified Accrual Basis of Accounting

Data Source: Village Records

2018	2019	2020	2021	2022	2023
4,167,410	4,611,395	4,916,617	7,588,694	8,979,013	8,886,745
4,230,865	3,932,814	3,943,870	2,901,052	3,391,328	5,095,199
331,637	327,011	534,847	732,081	398,999	498,806
341,340	505,517	291,325	525,254	462,630	570,309
135,069	119,806	120,125	87,233	147,797	182,761
25,317	63,207	97,166	42,078	10,471	423,481
362,673	392,421	289,243	305,198	328,246	386,576
9,594,311	9,952,171	10,193,193	12,181,590	13,718,484	16,043,877
1,152,020	1,072,492	1,015,719	1,211,794	1,275,779	1,293,375
2,573,873	2,885,935	3,124,577	3,067,706	3,333,454	4,190,794
1,027,242	1,153,625	1,085,884	973,054	1,222,619	1,423,693
1,498,471	1,130,277	2,206,030	1,016,856	764,246	2,505,507
146,353	108,199	102,881	5,460	93,187	94,742
544,785	526,088	83,631	434,417	477,191	2,442,801
1,361,126	2,153,821	2,300,784	2,766,056	2,907,639	3,137,951
829,607	796,903	737,499	671,042	626,989	545,638
9,133,477	9,827,340	10,657,005	10,146,385	10,701,104	15,634,501
460,834	124,831	(463,812)	2,035,205	3,017,380	409,376
437,219	409,720	1,582,247	671,718	279,051	1,835,966
—	—	—	—	—	—
—	—	—	—	—	—
4,275	8,196	8,471	10,413	30	20,958
4,379,097	10,933,986	459,856	479,506	497,906	1,520,757
(4,231,008)	(10,697,108)	(658,071)	(479,506)	(497,906)	(1,520,757)
589,583	654,794	1,392,503	682,131	279,081	1,856,924
1,050,417	779,625	928,691	2,717,336	3,296,461	2,266,300
24.30%	31.58%	28.70%	35.38%	34.70%	27.43%

# VILLAGE OF EAST DUNDEE, ILLINOIS

## Assessed Value and Actual Value of Taxable Property (000's Omitted) - Last Ten Fiscal Years April 30, 2023 (Unaudited)

Fiscal Year	Tax Levy Year	Kane County		
		Residential Property	Farm	Commercial Property
2014	2013	\$ 53,576,083	\$ 6,594	\$ 24,730,018
2015	2014	51,786,765	7,255	23,269,966
2016	2015	53,807,039	451	23,475,279
2017	2016	57,294,728	495	24,094,235
2018	2017	61,385,611	543	24,701,005
2019	2018	65,835,631	596	25,662,344
2020	2019	69,661,105	—	26,274,809
2021	2020	73,049,773	8,317	26,485,169
2022	2021	75,170,809	2,536	26,485,661
2023	2022	79,930,452	2,536	26,497,593

Data Source: Office of the County Clerk

Note: Property in Kane County is reassessed every year at 33% of actual value. Property in Cook County is reassessed every three years at rates that vary depending on type (e.g., residential, commercial, industrial, farm and railroad).

Industrial Property		County Total Property	Total Taxable Assessed Value	Estimated Actual Taxable Value	Total Direct Tax Rate
\$	7,292,686	\$ 1,216,410	\$ 86,821,791	\$ 260,465,373	0.6524
	6,919,435	472,693	82,456,114	247,368,342	0.6870
	9,314,735	472,654	87,070,158	261,210,474	0.6541
	9,729,496	1,287,948	92,406,902	277,220,706	0.6128
	9,697,535	1,287,948	97,072,642	291,217,926	0.6593
	10,103,291	1,287,948	102,889,810	308,669,430	0.6351
	11,087,519	1,287,948	108,311,381	324,934,143	0.6148
	11,488,292	1,287,948	112,319,499	336,958,497	0.6065
	12,089,499	1,287,948	115,036,453	345,109,359	0.6004
	14,414,097	1,287,948	122,132,626	366,397,878	0.5938

## VILLAGE OF EAST DUNDEE, ILLINOIS

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

	2013	2014	2015
Village Direct Rates			
General	0.0328	—	—
IMRF	0.0452	—	—
Police Pension	0.4543	0.5458	0.6185
Social Security	0.1201	0.1412	0.0356
Total Direct Rates	0.6524	0.6870	0.6541
Overlapping Rates			
Kane County	0.4622	0.3126	0.4479
Kane Forest Preserve	0.3014	0.4684	0.2944
Dundee Township	0.2177	0.2266	0.3262
Dundee Township Road District	0.1124	0.1159	0.1112
School District #300	7.0990	6.7211	6.4537
Elgin College #509	0.6135	0.6196	0.5609
Dundee Township Park District	0.7110	0.6600	0.6332
Dundee Township Library	0.2376	0.2171	0.2095
East Dundee Fire District	1.1347	1.1223	1.1077
	10.8895	10.4636	10.1447

Data Source: Office of the County Clerk

Note: Rates are per \$1,000 of Assessed Value

2016	2017	2018	2019	2020	2021	2022
—	—	—	—	—	—	—
0.0623	—	—	—	—	—	—
0.5172	0.6593	0.6351	0.6148	0.6065	0.6004	0.5938
0.0333	—	—	—	—	—	—
0.6128	0.6593	0.6351	0.6148	0.6065	0.6004	0.5938
0.4201	0.4025	0.3877	0.3739	0.3618	0.3522	0.3322
0.2236	0.1658	0.1607	0.1548	0.1477	0.1435	0.1367
0.1992	0.0783	0.0754	0.0728	0.0719	0.0718	0.0929
0.1066	0.0986	0.0950	0.0917	0.0899	0.0898	0.0884
7.2285	5.8763	5.6964	5.4778	5.3822	5.3252	5.1445
0.5999	0.4999	0.5075	0.4865	0.4439	0.4514	0.4225
0.6524	0.5643	0.5445	0.5178	0.4750	0.5127	0.5067
0.2310	0.1864	0.1798	0.1737	0.1705	0.1704	0.1669
1.1193	0.9870	1.0544	1.0892	1.0204	1.0414	1.0931
10.7806	8.8591	8.7014	8.4382	8.1633	8.1584	7.9839

# VILLAGE OF EAST DUNDEE, ILLINOIS

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

Taxpayer	2023			2014		
	Taxable Assessed Value	Rank	Percentage of Total Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Assessed Value
PAL Management LLC	\$ 13,431,705	1	11.00%			
Altorfer Inc.	3,193,659	2	2.61%			
Jim Bergman	2,818,487	3	2.31%			
Pingree 2000 Real Estate Holdings	2,675,000	4	2.19%			
SV (East Dundee) LLC	1,922,112	5	1.57%	\$ 1,533,286	4	1.78%
North Start Trust Co.	1,921,709	6	1.57%			
Tramlaw LLC	1,649,983	7	1.35%			
Rocky Road Power LLC	1,529,835	8	1.25%			
Hidden Brook LLC	1,513,460	9	1.33%			
First Nat'l Bank & Tr Co.	1,423,289	10	1.17%			
Dundee/ROS Limited Partnership				1,814,488	1	2.11%
River Valley Square Assc. LTD				1,756,698	2	2.04%
Pal Land LLC and Palncap One LLC				1,585,053	3	1.84%
Shilkus Properties LLC				913,377	5	1.06%
Gardner Senior Apartments LP				770,168	6	0.89%
Inverness Realty Partners LLC				753,982	7	0.88%
Haeger Potteries Inc.				728,063	8	0.85%
Beltrami Enterprises LLC				689,552	9	0.80%
Anderson, James A & L Diane				680,689	10	0.79%
Totals	32,079,239		26.35%	11,225,356		13.04%

Data Source: Office of the County Clerk



# VILLAGE OF EAST DUNDEE, ILLINOIS

## Property Tax Levies and Collections - Last Ten Fiscal Years April 30, 2023 (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			
2014	2012	\$	597,821	\$	597,625	99.97%	\$	—	\$	597,625	99.97%
2015	2013		598,478		596,164	99.61%		—		596,164	99.61%
2016	2014		569,627		566,396	99.43%		—		566,396	99.43%
2017	2015		604,882		603,347	99.75%		—		603,347	99.75%
2018	2016		593,999		593,430	99.90%		—		593,430	99.90%
2019	2017		681,153		673,495	98.88%		—		673,495	98.88%
2020	2018		653,696		652,472	99.81%		—		652,472	99.81%
2021	2019		666,103		660,049	99.09%		—		660,049	99.09%
2022	2020		684,804		684,804	100.00%		—		684,804	100.00%
2023	2021		690,946		688,152	99.60%		—		688,152	99.60%

Data Source: Office of the County Clerk

Note: Property in Kane County is reassessed every year at 33% of actual value. Property in Cook County is reassessed every three years at rates that vary depending on type (e.g., residential, commercial, industrial, farm and railroad).

# VILLAGE OF EAST DUNDEE, ILLINOIS

## Municipal Sales Tax Receipts by Category - Last Ten Calendar Years April 30, 2023 (Unaudited)

	2013	2014	2015
General Merchandise (3)	\$ —	—	—
Food	9,778	12,963	33,864
Drinking and Eating Places	118,151	125,478	147,457
Apparel (3)	—	—	—
Furniture, H.H. and Radio (3)	14,271	15,565	13,169
Lumber, Building Hardware	118,123	104,889	109,332
Automobile and Filling Stations	769,687	755,680	781,144
Drugs and Miscellaneous Retail	273,426	271,667	210,682
Agriculture and All Others	99,097	103,149	99,084
Manufacturers	2,206	3,551	10,079
Total (1)	1,404,739	1,392,942	1,404,811
Village Direct Sales Tax Rate	1.00%	1.00%	1.00%
Village Municipal Sales Tax Rate (2)	1.50%	1.50%	1.50%

Data Source: Illinois Department of Revenue and Village Records

Notes:

Includes the Kane and Cook County portions of the Village.

(1) Totals do not tie to financial statements due to confidentiality agreements with certain taxpayers.

(2) The Municipal Home Rule Sales tax rate does not apply to qualifying food, drugs and medical appliances.

(3) Blank categories have less than four taxpayers; therefore, no data is shown to protect the confidentiality of individual taxpayers.

2016	2017	2018	2019	2020	2021	2022
—	—	—	753	1,058	960	964
26,050	16,468	4,574	4,687	4,635	1,214	585
155,159	148,072	148,087	161,638	134,107	184,520	208,110
—	—	52	—	—	2,793	2,832
12,292	17,960	16,185	15,265	13,583	10,503	7,569
128,672	128,815	140,407	149,393	144,271	176,773	203,602
833,495	855,958	762,096	701,723	646,991	681,084	776,238
205,057	161,696	171,599	158,796	248,261	323,765	331,127
101,942	120,542	153,011	355,576	300,923	430,075	467,229
683	1,186	8,967	2,228	5,657	11,186	12,774
1,463,350	1,450,697	1,404,978	1,550,059	1,499,486	1,822,873	2,011,030
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Home Rule Sales Tax Receipts by Category - Last Ten Calendar Years April 30, 2023 (Unaudited)

	2013	2014	2015
General Merchandise (3)	\$ —	—	—
Food	6,355	9,328	39,943
Drinking and Eating Places	177,223	188,213	221,149
Apparel (3)	—	—	—
Furniture, H.H. and Radio (3)	21,406	23,344	19,754
Lumber, Building Hardware	118,123	157,322	163,997
Automobile and Filling Stations	516,214	488,377	394,903
Drugs and Miscellaneous Retail	393,429	387,103	304,197
Agriculture and All Others	81,212	97,442	97,986
Manufacturers	3,142	5,166	14,955
Total (1)	1,317,104	1,356,295	1,256,884
Village Direct Sales Tax Rate	1.00%	1.00%	1.00%
Village Home Rule Sales Tax Rate (2)	1.50%	1.50%	1.50%

Data Source: Illinois Department of Revenue and Village Records

Notes:

Includes the Kane and Cook County portions of the Village.

(1) Totals do not tie to financial statements due to confidentiality agreements with certain taxpayers.

(2) The Municipal Home Rule Sales tax rate does not apply to qualifying food, drugs and medical appliances.

(3) Blank categories have less than four taxpayers; therefore, no data is shown to protect the confidentiality of individual taxpayers.

2016	2017	2018	2019	2020	2021	2022
—	—	—	899	10,650	1,883	1,917
36,944	20,818	(39)	1,173	107	109	94
271,937	294,657	295,526	322,703	267,556	368,943	412,516
—	—	103	—	—	5,579	5,655
21,941	35,543	32,378	30,531	27,165	20,999	15,063
218,236	257,627	280,618	298,473	288,339	353,468	406,282
383,756	503,890	536,969	521,433	405,383	560,003	763,400
340,664	314,586	311,398	292,183	470,345	608,588	623,631
91,274	118,270	144,053	166,863	110,903	286,515	419,657
1,197	2,359	9,668	4,352	1,549	21,276	25,431
1,365,949	1,547,750	1,610,674	1,638,610	1,581,997	2,227,363	2,673,646
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Direct and Overlapping Sales Tax Rates - Last Ten Calendar Years April 30, 2023 (Unaudited)

Calendar Year	Village Home Rule Rate	Village Business Development District Rate (1)	State, County and Local Rate	Total Rate
2013	1.50%	0.50%	7.00%	9.00%
2014	1.50%	0.50%	7.00%	9.00%
2015	1.50%	0.75%	7.00%	9.25%
2016	2.00%	0.75%	6.25%	9.00%
2017	2.00%	0.75%	6.25%	9.00%
2018	2.00%	0.75%	6.25%	9.00%
2019	2.00%	0.75%	7.00%	9.75%
2020	2.00%	0.75%	7.00%	9.75%
2021	2.00%	0.75%	6.25%	9.00%
2022	2.00%	0.75%	6.25%	9.00%

Data Source: Illinois Department of Revenue

Notes:

These tax rates are for Kane County. The Village receives the majority of its sales tax from businesses located in Kane County.

(1) Business Development District Rates only applies to those businesses within the Business Development District area.

**VILLAGE OF EAST DUNDEE, ILLINOIS**

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

---

**See Following Page**

# VILLAGE OF EAST DUNDEE, ILLINOIS

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

Fiscal Year	Governmental Activities						Installment Contract
	General Obligation Bonds	TIF Revenue Bonds	TIF Revenue Notes	Notes Payable	Capital Leases		
2014	\$ 7,143,678	\$ 6,405,000	\$ 2,851,662	\$ 2,251,000	\$ —	\$ —	—
2015	6,856,379	6,190,000	3,022,762	2,251,000	574,583		—
2016	12,483,980	5,915,000	3,204,128	4,051,000	386,417		—
2017	14,896,137	5,610,000	7,431,137	1,700,000	194,909		—
2018	14,408,294	5,280,000	7,546,263	1,600,000	—		—
2019	13,200,451	4,915,000	7,412,162	1,500,000	—		—
2020	11,927,608	4,520,000	8,398,625	1,400,000	—		—
2021	10,589,765	4,080,000	8,119,287	1,300,000	—		—
2022	9,186,922	3,585,000	7,425,699	1,200,000	—		—
2023	7,714,079	3,035,000	8,210,900	1,100,000	—		58,354

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.

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



Business-Type Activities				Percentage of Actual Taxable Value of Property (1)	Percentage of Personal Income (2)	Per Capita (2)
IEPA Loans Payable		Total Primary Government				
\$	9,857,843	\$	28,509,183	32.84%	31.02%	\$ 9,968.25
	8,998,830		27,893,554	33.83%	30.35%	9,752.99
	8,118,791		34,159,316	39.23%	37.17%	11,943.82
	7,217,181		37,049,364	40.09%	40.31%	12,954.32
	6,293,441		35,127,998	36.19%	38.22%	12,282.52
	5,749,311		32,776,924	31.86%	35.66%	11,460.46
	5,193,598		31,439,831	29.03%	25.96%	9,877.42
	4,626,035		28,715,087	25.57%	24.24%	9,027.06
	4,046,351		25,443,972	22.12%	20.67%	7,924.00
	3,454,268		23,514,247	19.30%	14.22%	7,562.59

## VILLAGE OF EAST DUNDEE, ILLINOIS

### Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years April 30, 2023 (Unaudited)

Fiscal Year	Governmental Activities General Obligation Bonds	Amounts Available in Debt Service	Total	Percentage of Total Taxable Assessed Value of Property (1)	Per Capita (2)
2014	\$ 7,143,678	\$ —	\$ 7,143,678	8.23%	\$ 2,497.79
2015	6,856,379	—	6,856,379	8.32%	2,397.34
2016	12,483,980	—	12,483,980	14.34%	4,365.03
2017	14,896,137	—	14,896,137	16.12%	5,208.44
2018	14,408,294	—	14,408,294	14.84%	5,037.87
2019	13,200,451	3,461	13,196,990	12.83%	4,614.33
2020	11,927,608	—	11,927,608	11.01%	3,747.28
2021	10,589,765	—	10,589,765	9.43%	3,329.07
2022	9,186,922	—	9,186,922	7.99%	2,861.08
2023	7,714,079	—	7,714,079	6.32%	2,474.84

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 property value data.

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

# VILLAGE OF EAST DUNDEE, ILLINOIS

## Schedule of Direct and Overlapping Governmental Activities Debt April 30, 2023 (Unaudited)

Governmental Unit	Gross Debt	Percentage of Debt Applicable to Village (1)	Village's Share of Debt
Village of East Dundee	\$20,118,333	100.0%	\$20,118,333
Overlapping Debt			
Kane County and Forest Preserve	92,320,000 (2)	0.693%	639,778
Cook County and Forest Preserve	2,349,066,750	0.001%	23,491
East Dundee and Countryside Fire Protection District	2,930,000 (3)	51.045%	1,495,619
Dundee Township and Park District	2,114,645 (2)	5.462%	115,502
School District #300	212,690,000 (3)	2.677%	5,693,711
Elgin College #509	133,850,000	0.833%	1,114,971
Total Overlapping Debt	2,792,971,395		9,083,072
Total Direct and Overlapping Debt	2,813,089,728		29,201,405

Data Source: Cook and Kane County Clerk's Offices

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

(2) Excludes principal amounts of outstanding General Obligation Alternate Revenue Source Bonds.

(3) Excludes debt certificates.

## **VILLAGE OF EAST DUNDEE, ILLINOIS**

### **Legal Debt Margin - Last Ten Fiscal Years**

**April 30, 2023 (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 EAST DUNDEE, ILLINOIS**

**Pledged-Revenue Coverage - Last Ten Fiscal Years**  
**April 30, 2023 (Unaudited)**

---

**See Following Page**

# VILLAGE OF EAST DUNDEE, ILLINOIS

## Pledged-Revenue Coverage - Last Ten Fiscal Years April 30, 2023 (Unaudited)

Fiscal Year	Tax Incremental Financing Bonds*								
	Incremental Property Taxes		Available for Debt Service	Debt Service		Coverage			
				Principal	Interest				
2014	\$	1,414,509	\$	1,414,509	\$	250,000	\$	377,369	2.25
2015		1,638,968		1,638,968		517,397		627,047	1.43
2016		1,836,259		1,836,259		600,000		475,227	1.71
2017		2,437,340		2,437,340		535,000		767,133	1.87
2018		1,766,948		1,766,948		330,000		305,906	2.78
2019		1,682,371		1,682,371		365,000		292,581	2.56
2020		2,152,695		2,152,695		395,000		269,419	3.24
2021		76,008		76,008		440,000		252,681	0.11
2022		82,631		82,631		495,000		258,349	0.11
2023		76,573		76,573		550,000		227,396	0.10

Data Source: Village Records

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

\* The incremental property taxes for the Tax Increment Financing Bonds includes the revenues of the Route 25 TIF. The incremental property tax for the TIF Increment Financing Notes includes the revenues of the Dundee Crossings TIF and Christina Drive TIF.

---

---

Tax Increment Financing Notes			
Incremental Property Taxes	Debt Service		Coverage
	Principal	Interest	
—	—	161,415	—
—	—	171,100	—
—	—	181,366	—
—	—	—	—
311,217	311,217	—	1.00
543,821	543,821	—	1.00
232,882	232,882	—	1.00
1,595,253	951,056	65,355	1.57
1,663,422	972,639	57,984	1.61
1,806,477	1,050,765	50,736	1.64

## VILLAGE OF EAST DUNDEE, ILLINOIS

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

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2014	2,860	\$ 91,906,100	\$ 32,135	39.0	654	9.50%
2015	2,860	91,906,100	32,135	39.0	654	6.10%
2016	2,860	91,906,100	32,135	39.0	654	6.10%
2017	2,860	91,906,100	32,135	38.8	654	5.70%
2018	2,860	91,906,100	32,135	50.9	654	4.30%
2019	2,860	91,906,100	32,135	50.9	654	5.10%
2020	3,183	121,087,686	38,042	49.3	494	4.50%
2021	3,181 *	118,438,173	37,233	52.0	525	9.80%
2022	3,211 *	123,084,052	38,332	52.0	552	6.30%
2023	3,117 *	165,821,283	53,199	52.1	504	4.90%

Data Sources: U.S. Census and Illinois Department of Employment Security, Economic Information and Analysis.

\*U.S. Department of Commerce, Bureau of the Census:

U.S. Census Bureau, 2014-2018 American Community Survey 5-Year Estimates

U.S. Census Bureau, 2015-2019 American Community Survey 5-Year Estimates

U.S. Census Bureau, 2016-2020 American Community Survey 5-Year Estimates

U.S. Census Bureau, 2021-2023 American Community Survey 5-Year Estimates



# VILLAGE OF EAST DUNDEE, ILLINOIS

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

Taxpayer	2023			2014		
	Employees	Rank	Percentage of Total Village Employment*	Employees	Rank	Percentage of Total Village Employment
Sajo Inc.	500	1	31.75%	N/A		N/A
USA Holst	83	2	5.27%	N/A		N/A
Encore Repair Services	76	3	4.83%	N/A		N/A
Everything Under the Sun	60	4	3.81%	N/A		N/A
S 3 Plumbing & Mechanical	51	5	3.24%	N/A		N/A
Power Electronics International, Inc.	51	6	3.24%	N/A		N/A
Gat Guns Inc.	50	7	3.17%	N/A		N/A
Dundee Animal Hospital	50	8	3.17%	N/A		N/A
Al Piemonte's Dundee Chevrolet Inc.	50	9	3.17%	N/A		N/A
Suburban Elevator	50	10	3.17%	N/A		N/A
Totals	1,021		64.82%	N/A		N/A

\*The Illinois Department of Employment Security reports that the number of employed in the Village in 2022 was 1,575.

Data Source:

Village Records / Employer Records / Phone Canvas

Data Axle Reference Solutions

N/A - Not Available

**VILLAGE OF EAST DUNDEE, ILLINOIS****Full-Time Equivalent Village Government Employees by Function - Last Ten Fiscal Years  
April 30, 2023 (Unaudited)**

Function	2014	2015	2016	2017
General Government				
Administration	3.00	3.00	3.00	3.00
Boards and Commissions	0.50	0.50	0.50	0.50
Finance	1.50	1.50	1.50	3.00
Building	0.50	0.50	0.50	2.00
Building Maintenance	—	0.50	0.50	0.50
Marketing	1.50	1.50	2.00	5.00
Streets	1.75	2.25	3.75	3.75
Storm Water	1.25	1.25	1.75	1.75
Public Safety				
Police				
Chief	1.00	1.00	1.00	1.00
Officers	11.00	11.00	12.00	12.00
Police Clerk	1.00	1.00	1.00	1.00
Public Works				
Sewer	2.50	2.50	3.25	3.25
Water	3.50	3.50	2.25	2.25
Total Full-Time Employees	29.00	30.00	33.00	39.00

Data Source: Village Records

2018	2019	2020	2021	2022	2023
4.00	3.00	4.00	4.00	3.00	3.00
—	—	—	—	—	—
3.00	1.00	3.00	3.00	2.00	3.00
2.00	2.00	2.00	2.00	2.00	2.00
—	—	—	—	—	—
—	—	—	—	—	—
4.00	4.00	7.00	7.00	5.50	6.50
—	—	—	—	—	—
1.00	1.00	1.00	1.00	1.00	1.00
12.50	13.50	14.50	18.00	19.00	20.50
2.00	2.00	1.50	1.00	1.00	1.50
2.00	2.00	—	—	0.50	0.50
2.00	2.00	—	—	1.00	1.00
32.50	30.50	33.00	36.00	35.00	39.00

## VILLAGE OF EAST DUNDEE, ILLINOIS

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

Function/Program	2013	2014	2015
Police department			
Physical Arrests	300	393	496
Parking Violations	616	564	370
Traffic Violations	1,380	1,511	2,229
Calls for Service	3,046	5,866	4,726
Public Works			
Miles of Streets Resurfaced	1.25	2.00	—
Snow and Ice Control (Tons of Salt)	470	522	700
Water Department			
Water Main Repairs	10	10	9
Average Daily Consumption (in Thousands of Gallons)	378	370	477
Administration and Finance			
Total Water and Sewer Accounts	1,484	1,474	1,474
Residential Refuse Collections Units	1,415	1,307	1,260
Recyclables Collected (Tons)	34	32	291
Yard Waste (Tons/Compacted Yards)	33	85	635
Community Development			
Number of Permits Issued	152	173	174
Value of New Construction	\$215,346	\$91,562	\$33,028

Data Source: Village Departments

Note: Indicators are not available for general government function.

N/A - Not Available

2016	2017	2018	2019	2020	2021	2022
114	421	100	330	180	104	73
225	287	480	325	199	245	188
3,513	2,643	1,679	1,972	443	874	840
6,893	3,981	7,308	6,234	3,351	2,765	4,739
—	—	0.34	—	0.43	0.45	0.56
500	422	152	440	511	494	380
8	5	9	5	4	12	8
379	401	285	288	293	384	419
1,472	1,471	1,471	1,516	1,494	1,498	1,495
1,267	1,176	1,176	1,177	1,176	1,189	1,190
N/A	405	N/A	224	N/A	N/A	N/A
N/A	232	N/A	310	N/A	N/A	N/A
170	189	198	179	215	262	138
\$78,536	\$65,970	\$9,793,653	\$114,125	\$2,740,600	\$54,000,000	\$15,966,000

## VILLAGE OF EAST DUNDEE, ILLINOIS

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

Function/Program	2014	2015	2016	2017
Public Safety				
Police				
Stations	1	1	1	1
Number of Squad Cars	11	13	13	11
Highways and Streets				
Streets (Miles)	25	25	25	25
Water System				
Water Mains (Miles)	31.00	31.00	31.25	29.20
Fire Hydrants	314	314	320	373
Average Daily Pumpage (in Thousands of Gallons)	378	370	530	440
Sewer System				
Sanitary Sewers (Miles)	22.03	22.03	22.03	22.03
Building Inspections				
Number of Permits Issued	152	173	174	170
Culture and Recreation				
Number of Parks and Playgrounds	2	2	2	2
Park Area (Acres)	1.5	1.5	1.5	1.5

Data Source: Village Records

2018	2019	2020	2021	2022	2023
1	1	1	1	1	1
10	10	10	10	10	10
27	27	27	27	27	27
29.70	29.20	29.20	29.20	29.00	29.00
482	374	374	374	375	400
401	439	500	385	418	418
23.10	23.00	23.00	23.00	23.00	23.00
189	198	179	215	262	262
2	2	2	2	2	2
1.5	1.5	1.5	1.5	1.5	1.5



**EAST DUNDEE POLICE PENSION FUND**

**A FIDUCIARY COMPONENT UNIT OF THE  
VILLAGE OF EAST DUNDEE, ILLINOIS**

**ANNUAL FINANCIAL REPORT**

**For the Year Ended April 30, 2023**

**SIKICH.COM**



**VILLAGE OF EAST DUNDEE, ILLINOIS**  
**POLICE PENSION FUND**  
**TABLE OF CONTENTS**

---

	<u>Page(s)</u>
INDEPENDENT AUDITOR’S REPORT .....	1-3
BASIC FINANCIAL STATEMENTS	
Statement of Fiduciary Net Position .....	4
Statement of Changes in Fiduciary Net Position .....	5
Notes to Financial Statements .....	6-15
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Employer Contributions .....	14
Schedule of Changes in Employer’s Net Pension Liability and Related Ratios.....	15-16
Schedule of Investment Returns.....	17

## **INDEPENDENT AUDITOR'S REPORT**

The Honorable President  
Members of the Board of Trustees  
of the Police Pension Fund  
East Dundee, Illinois

### **Opinion**

We have audited the basic financial statements of the Police Pension Fund (the Fund), a fiduciary component unit of the Village of East Dundee, Illinois as of April 30, 2023, and for the year then ended and the related notes to financial statements as listed in the accompanying table of contents.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the fiduciary net position of the Police Pension Fund of the Village of East Dundee, Illinois as of April 30, 2023, and the changes in fiduciary net position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under these 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 Fund 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 opinion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America 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 Fund's ability to continue as a going concern for 12 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 opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, 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 Fund'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 Fund'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.

## **Other Matters**

The Fund has not presented a Management's Discussion and Analysis as required supplementary information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, 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. Our opinion on the basic financial statements is not affected by this missing information.

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the required supplementary information 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.

*Sikich LLP*

Naperville, Illinois  
December 12, 2023

## **BASIC FINANCIAL STATEMENTS**

**VILLAGE OF EAST DUNDEE, ILLINOIS  
POLICE PENSION FUND**

**STATEMENT OF FIDUCIARY NET POSITION**

April 30, 2023

---

**ASSETS**

Cash and Short-Term Investments	\$ 14,454
Investments	
Pooled investments	10,333,913
Money Market Mutual Funds	106,124
Due from Municipality	328,992
Prepays	<u>3,193</u>
 Total Assets	 <u>10,786,676</u>

**LIABILITIES**

Accounts Payable	<u>1,180</u>
 Total Liabilities	 <u>1,180</u>

**NET POSITION RESTRICTED  
FOR PENSIONS**

\$ 10,785,496

See accompanying notes to financial statements.

**VILLAGE OF EAST DUNDEE, ILLINOIS**  
**POLICE PENSION FUND**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**

For the Year Ended April 30, 2023

---

**ADDITIONS**

Contributions

Employer	\$ 1,119,470
Plan Members	<u>133,721</u>

Total Contributions	<u>1,253,191</u>
---------------------	------------------

Investment Income

Net Appreciation in Fair Value of Investments	160,480
Interest	<u>70,078</u>

Total Investment Income	230,558
-------------------------	---------

Less Investment Expense	<u>(24,970)</u>
-------------------------	-----------------

Net Investment Income	<u>205,588</u>
-----------------------	----------------

Total Additions	<u>1,458,779</u>
-----------------	------------------

**DEDUCTIONS**

Pension Benefits and Refunds	1,015,234
Administrative Expenses	<u>28,876</u>

Total Deductions	<u>1,044,110</u>
------------------	------------------

NET INCREASE	414,669
--------------	---------

**NET POSITION RESTRICTED  
FOR PENSIONS**

May 1	<u>10,370,827</u>
-------	-------------------

April 30	<u><u>\$ 10,785,496</u></u>
----------	-----------------------------

See accompanying notes to financial statements.

**VILLAGE OF EAST DUNDEE, ILLINOIS**  
**POLICE PENSION FUND**

**NOTES TO FINANCIAL STATEMENTS**

April 30, 2023

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Police Pension Fund of the Village of East Dundee, Illinois (the Fund) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies are described below.

**A. Reporting Entity**

The Fund is a fiduciary component unit of the Village of East Dundee, Illinois (the Village).

**B. Fund Accounting**

The Fund uses one fund to report on its fiduciary net position and the changes in its fiduciary net position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. The Fund is classified in this report in the fiduciary fund category.

Fiduciary funds are used to account for fiduciary activities (e.g., assets held on behalf of outside parties, including other governments). When pension plan assets are held under the terms of a formal trust agreement, a pension trust fund is used.

**C. Measurement Focus and Basis of Accounting**

The Fund is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets, deferred outflows, liabilities and deferred inflows associated with the operation of this fund are included on the statement of fiduciary net position. Pension trust fund operating statements present increases (e.g., additions) and decreases (e.g., deductions) in net position restricted for pension benefits.

The accrual basis of accounting is utilized by the pension trust fund. Under this method, additions are recorded when earned and deductions are recorded at the time the liabilities are incurred.



**VILLAGE OF EAST DUNDEE, ILLINOIS**  
**POLICE PENSION FUND**  
NOTES TO FINANCIAL STATEMENTS (Continued)

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Investments**

Investments are stated at fair value at April 30, 2023. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Securities traded on national exchanges are valued at the last reported sales price.

The Fund categorizes the fair value measurements within the fair value hierarchy established by GAAP. 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; and Level 3 inputs are significant unobservable inputs.

**E. Use of Estimates**

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

**2. PLAN DESCRIPTION**

**A. Plan Administration**

Police sworn personnel are covered by the Fund, a single-employer defined benefit pension plan sponsored by the Village. The defined benefits and employee and minimum employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/4-101) 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 Board of Trustees. Two members of the Board of Trustees are appointed by the Village's President, one member is elected by pension beneficiaries and two members are elected by active police employees.

**VILLAGE OF EAST DUNDEE, ILLINOIS**  
**POLICE PENSION FUND**  
NOTES TO FINANCIAL STATEMENTS (Continued)

---

**2. PLAN DESCRIPTION (Continued)**

**B. Plan Membership**

At April 30, 2023, membership consisted of:

Inactive Plan Members Currently Receiving Benefits	14
Inactive Plan Members Entitled to but not yet Receiving Benefits	1
Active Plan Members	<u>14</u>
<b>TOTAL</b>	<b><u>29</u></b>

**C. Benefits Provided**

The following is a summary of benefits of the Fund as provided for in Illinois Compiled Statutes (ILCS):

The Police Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held at the date of retirement. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten 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 covered employee 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% of the original pension and 3% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the greater of the average monthly salary obtaining by dividing the total salary during the 48 consecutive months of service within the last of 60 months in which the total salary was the highest by the number of months in that period; or the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officers' salary for pension purposes is capped at \$106,800, plus the lesser of ½ of the annual change in the Consumer Price Index or 3% compounded.

**VILLAGE OF EAST DUNDEE, ILLINOIS**  
**POLICE PENSION FUND**  
NOTES TO FINANCIAL STATEMENTS (Continued)

---

**2. PLAN DESCRIPTION (Continued)**

C. Benefits Provided (Continued)

The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., ½% for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1<sup>st</sup> after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or ½ of the change in the Consumer Price Index for the proceeding calendar year.

D. Contributions

Covered employees are required to contribute 9.91% of their base salary to the Fund. 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 finance the Fund and the administrative costs as actuarially determined by an enrolled actuary. Effective January 1, 2011, the Village has until the year 2040 to fund 90% of the past services costs for the Fund. The Village has chosen a policy to fund 100% of the past service costs by 2040. For the year ended April 30, 2023, the Village's contribution was 74.90% of covered payroll.

**3. INVESTMENTS**

The deposits and investments of the Fund are held separately from those of the Village and are under the control of the Fund's Board of Trustees.

A. Investment Policy

The Illinois Police Officers' Pension Investment Fund (IPOPIF) investment policy was originally adopted by the Board of Trustees on December 17, 2021. IPOPIF has the authority to invest trust fund assets in any type of security subject to the requirements and restrictions set forth in the Illinois Pension Code and is not restricted by the Pension Code sections that pertain exclusively to the Article 3 participating police pension funds. IPOPIF shall be subject to the provisions of the Illinois Pension Code including, but not limited to, utilization of emerging investment managers and utilization of businesses owned by minorities, women and persons with disabilities.

**VILLAGE OF EAST DUNDEE, ILLINOIS**  
**POLICE PENSION FUND**  
NOTES TO FINANCIAL STATEMENTS (Continued)

---

**3. INVESTMENTS (Continued)**

**B. 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 as defined in 40 ILCS 5/ 22B-105. Participation in IPOPIF by Illinois suburban and downstate police pension funds is mandatory.

**C. Investments**

Investments of the plan are combined in a commingled external investment pool and held by IPOPIF. A schedule of investment expenses is included in IPOPIF's annual comprehensive report. For additional information on IPOPIF's investments, please refer to their annual report as of June 30, 2022. A copy of that report can be obtained from IPOPIF at 456 Fulton Street, Suite 402, Peoria, IL 61602 or at [www.ipopif.org](http://www.ipopif.org).

**D. Net Asset Value**

The Net Asset Value (NAV) of the plan's pooled investment in IPOPIF was \$10,333,913 at April 30, 2023. The pooled investments consist of the investments as noted in the target allocation table below. 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 April 30, 2023. The plan 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.

**E. Rate of Return**

For the year ended April 30, 2023, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 1.55%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**VILLAGE OF EAST DUNDEE, ILLINOIS**  
**POLICE PENSION FUND**  
NOTES TO FINANCIAL STATEMENTS (Continued)

---

**3. INVESTMENTS (Continued)**

**F. Deposits with Financial Institutions**

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the Fund's deposits may not be returned to them. Flow-through FDIC insurance is available for the Fund's deposits with financial institutions. The Fund's investment policy requires pledging of collateral for its deposits in excess of federal depository insurance.

**G. Credit Risk**

The Fund limits its exposure to credit risk, the risk that the issuers of a debt security will not pay its par value upon maturity, by primarily investing in money market mutual funds. The Fund's investment policy stresses the safety of principal, but does not specifically address credit risk. As of April 30, 2023, the money market mutual funds were not rated.

**4. PENSION LIABILITY OF THE VILLAGE**

**A. Net Pension Liability**

The components of the net pension liability of the Fund as of April 30, 2023 were as follows:

Total Pension Liability	\$ 23,758,946
Plan Fiduciary Net Position	10,785,496
Village's Net Pension Liability	12,973,450
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	45.40%

See the schedule of changes in the employer's net pension liability and related ratios on pages 15-16 of the required supplementary information for additional information related to the funded status of the Fund.

**VILLAGE OF EAST DUNDEE, ILLINOIS**  
**POLICE PENSION FUND**  
NOTES TO FINANCIAL STATEMENTS (Continued)

---

**4. PENSION LIABILITY OF THE VILLAGE (Continued)**

**B. Actuarial Assumptions**

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

Actuarial Valuation Date	April 30, 2023
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.25%
Salary Increases	3.75% to 8.05%
Interest Rate (Net of Expenses)	6.50%
Cost of Living Adjustments	3.25%
Asset Valuation Method	Fair Value

Mortality rates are based on rates developed in the Lauterbach & Amen, LLP 2020 Mortality Table for Illinois Police.

**C. Discount Rate**

The discount rate used to measure the total pension liability at April 30, 2023 was 5.60%. The discount rate at April 30, 2022 was 5.21%. 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 the Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected not to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments of 6.50% was blended with the index rate of 3.53% for tax-exempt general obligation municipal bonds rated AA or better at April 30, 2023 to arrive at a discount rate of 5.60% used to determine the total pension liability.

**VILLAGE OF EAST DUNDEE, ILLINOIS**  
**POLICE PENSION FUND**  
NOTES TO FINANCIAL STATEMENTS (Continued)

---

**4. PENSION LIABILITY OF THE VILLAGE (Continued)**

**D. 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 of 5.60% as well as what the Village's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (4.60%) or 1 percentage point higher (6.60%) than the current rate:

	1% Decrease (4.60%)	Current Discount Rate (5.60%)	1% Increase (6.60%)
Net Pension Liability	\$ 16,501,063	\$ 12,973,450	\$ 10,112,005

## **REQUIRED SUPPLEMENTARY INFORMATION**



**VILLAGE OF EAST DUNDEE, ILLINOIS  
POLICE PENSION FUND**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

Last Ten Fiscal Years

<b>FISCAL YEAR ENDED APRIL 30,</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Actuarially Determined Contribution	\$ 372,674	\$ 394,402	\$ 449,969	\$ 625,773	\$ 692,028	\$ 749,982	\$ 789,177	\$ 841,720	\$ 992,699	\$ 1,119,740
Contributions in Relation to the Actuarially Determined Contribution	390,488	387,389	448,635	570,288	543,025	653,029	789,177	665,855	726,107	1,119,470
<b>CONTRIBUTION DEFICIENCY (Excess)</b>	<b>\$ (17,814)</b>	<b>\$ 7,013</b>	<b>\$ 1,334</b>	<b>\$ 55,485</b>	<b>\$ 149,003</b>	<b>\$ 96,953</b>	<b>\$ -</b>	<b>\$ 175,865</b>	<b>\$ 266,592</b>	<b>\$ 270</b>
Covered Payroll	\$ 1,084,801	\$ 1,062,829	\$ 1,178,939	\$ 1,012,124	\$ 1,045,018	\$ 998,230	\$ 1,274,307	\$ 1,043,689	\$ 1,145,384	\$ 1,494,570
Contributions as a Percentage of Covered Payroll	36.00%	36.45%	38.05%	56.35%	51.96%	65.42%	51.96%	63.80%	63.39%	74.90%

Notes to Required Supplementary Information

Valuation Date: Actuarially determined contribution rates are calculated as of May 1 of the prior fiscal year.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry-Age Normal
Amortization Method	Level Percent of Pay, Closed; 100%
Remaining Amortization Period	16 years
Asset Valuation Method	Five-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	3.75% to 8.05%
Investment Rate of Return	6.50%
Retirement Age	See Note 2 in the Notes to Financial Statements
Mortality	L&A Assumption Study for Police 2020

(See independent auditor's report.)

**VILLAGE OF EAST DUNDEE, ILLINOIS  
POLICE PENSION FUND**

SCHEDULE OF CHANGES IN THE EMPLOYER'S  
NET PENSION LIABILITY AND RELATED RATIOS

Last Nine Fiscal Years

MEASUREMENT DATE APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>TOTAL PENSION LIABILITY</b>									
Service Cost	\$ 253,119	\$ 270,899	\$ 261,795	\$ 278,664	\$ 304,147	\$ 386,510	\$ 330,421	\$ 304,714	\$ 454,969
Interest	824,611	852,309	984,327	968,673	1,085,654	1,118,524	1,018,260	915,699	1,241,955
Changes of Benefit Terms	-	-	-	-	-	148,415	-	-	(23,781)
Differences Between Expected and Actual Experience	19,808	194,224	420,845	247,983	112,918	100,845	1,556,837	(1,066,384)	60,326
Changes of Assumptions	857,947	1,409,818	209,228	1,281,935	445,928	2,011,581	2,280,695	(1,708,935)	(1,286,689)
Benefit Payments, Including Refunds of Member Contributions	(548,397)	(652,320)	(740,046)	(793,560)	(835,416)	(856,814)	(966,946)	(992,626)	(1,015,234)
Net Change in Total Pension Liability	1,407,088	2,074,930	1,136,149	1,983,695	1,113,231	2,909,061	4,219,267	(2,547,532)	(568,454)
Total Pension Liability - Beginning	12,031,511	13,438,599	15,513,529	16,649,678	18,633,373	19,746,604	22,655,665	26,874,932	24,327,400
<b>TOTAL PENSION LIABILITY - ENDING</b>	<b>\$ 13,438,599</b>	<b>\$ 15,513,529</b>	<b>\$ 16,649,678</b>	<b>\$ 18,633,373</b>	<b>\$ 19,746,604</b>	<b>\$ 22,655,665</b>	<b>\$ 26,874,932</b>	<b>\$ 24,327,400</b>	<b>\$ 23,758,946</b>
<b>PLAN FIDUCIARY NET POSITION</b>									
Contributions - Employer	\$ 387,389	\$ 448,635	\$ 570,288	\$ 543,025	\$ 653,029	\$ 789,177	\$ 665,855	\$ 726,107	\$ 1,119,470
Contributions - Member	101,582	106,193	106,148	99,961	99,484	107,663	104,367	111,578	133,721
Contributions - Others	-	-	31,000	-	-	-	-	-	-
Net Investment Income	508,031	89,243	558,800	393,516	536,142	392,615	2,139,043	(868,568)	205,588
Benefit Payments, Including Refunds of Member Contributions	(548,397)	(652,320)	(740,046)	(793,560)	(835,416)	(856,815)	(966,946)	(992,626)	(1,015,234)
Administrative Expense	(21,937)	(21,657)	(27,349)	(24,883)	(31,095)	(31,553)	(34,092)	(33,662)	(28,876)
Net Change in Plan Fiduciary Net Position	426,668	(29,906)	498,841	218,059	422,144	401,087	1,908,227	(1,057,171)	414,669
Plan Fiduciary Net Position - Beginning	7,582,878	8,009,546	7,979,640	8,478,481	8,696,540	9,118,684	9,519,771	11,427,998	10,370,827
<b>PLAN FIDUCIARY NET POSITION - ENDING</b>	<b>\$ 8,009,546</b>	<b>\$ 7,979,640</b>	<b>\$ 8,478,481</b>	<b>\$ 8,696,540</b>	<b>\$ 9,118,684</b>	<b>\$ 9,519,771</b>	<b>\$ 11,427,998</b>	<b>\$ 10,370,827</b>	<b>\$ 10,785,496</b>
<b>EMPLOYER'S NET PENSION LIABILITY</b>	<b>\$ 5,429,053</b>	<b>\$ 7,533,889</b>	<b>\$ 8,171,197</b>	<b>\$ 9,936,833</b>	<b>\$ 10,627,920</b>	<b>\$ 13,135,894</b>	<b>\$ 15,446,934</b>	<b>\$ 13,956,573</b>	<b>\$ 12,973,450</b>

MEASUREMENT DATE APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022	2023
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	59.60%	51.44%	50.92%	46.67%	46.18%	42.02%	42.52%	42.63%	45.40%
Covered Payroll	\$ 1,062,829	\$ 1,178,939	\$ 1,012,124	\$ 1,045,018	\$ 998,230	\$ 1,274,307	\$ 1,043,689	\$ 1,145,384	\$ 1,494,570
Employer's Net Pension Liability as a Percentage of Covered Payroll	510.81%	639.04%	807.33%	950.88%	1,064.68%	1,030.83%	1,480.03%	1,218.51%	868.04%

For 2023, the changes in assumptions include a change in the discount rate from 5.21% to 5.60% and a change in benefit terms.

For 2022, the changes in assumptions include a change in the discount rate from 4.73% to 5.21%.

For 2021, the changes in assumptions include a change in the discount rate from 5.32% to 4.73%.

For 2020, the changes in assumptions include a change in the discount rate from 5.79% to 5.32% and a change in benefit terms.

For 2019, the changes in assumptions include a change in the discount rate from 5.96% to 5.79%.

For 2018, the changes in assumptions include a change in the discount rate from 6.50% to 5.96%.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

**VILLAGE OF EAST DUNDEE, ILLINOIS  
POLICE PENSION FUND**

**SCHEDULE OF INVESTMENT RETURNS**

Last Nine Fiscal Years

---

<b>FISCAL YEAR ENDED APRIL 30,</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Annual Money-Weighted Rate of Return, Net of Investment Expense	6.77%	1.12%	7.09%	4.71%	6.11%	4.39%	22.58%	(7.60%)	1.55%

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

## Memorandum



**To:** Village President and Board of Trustees

**From:** Franco Bottalico, Assistant to the Village Administrator

**Subject:** 590 Healy Road, LLC Crushing and Recycling Special Use Permit Extension

**Date:** March 4, 2024

---

### **Action Requested**

Staff recommends approval of an ordinance granting a 12-month extension of a special use permit to 590 Healy Road, LLC for crushing and recycling of concrete and asphalt and the resale of the material for a portion of the property located at 590 Healy Rd., East Dundee, IL, 60118 (portion of PIN 01-30-300-009-0000) located in the M-1 Limited Manufacturing District ("Property").

### **Summary**

Staff has received an email request from Jeff Moyer of 590 Healy, LLC ("Applicant") indicating their desire to extend their special use ordinance regarding crushing and recycling of concrete material, which is permitted via [Ordinance 23-12](#), that was passed at the March 6, 2023 Village Board meeting. Click [here](#) to review that original memo.

590 Healy, LLC has explained that a majority of the reason for the extension request is due to the status of the future extension of Heinz Road and the Redevelopment Agreement ("RDA") to be signed with the Village. Both parties are currently waiting on approval of the easement from ComEd. Once both parties understand what that looks like, we'll be able to move forward on presenting the RDA to the Board for review and approval. Within that RDA the Applicant wishes to make the crushing and recycling a more permanent use, hence only asking for a 12-month extension at this time.

The attached ordinance extension will cover the same conditions and terms that the Village Board set forth via Ordinance 23-12. Staff recommends approval of this ordinance extension for 12 months. The Village hasn't received any new complaints regarding this recent special use.

### **Attachments**

Existing Ord. 23-12

Ordinance Extending the Special Use

**ORDINANCE NUMBER 23- 12**

**AN ORDINANCE OF THE VILLAGE OF EAST DUNDEE, COOK AND KANE COUNTIES, ILLINOIS, GRANTING A SPECIAL USE PERMIT FOR CRUSHING AND RECYCLING OF CONCRETE AND ASPHALT AND THE RESALE OF THE MATERIAL FOR A PORTION OF THE PROPERTY LOCATED AT 590 HEALY ROAD, EAST DUNDEE, IL, 60118 (PORTION OF PIN 01-30-300-009-0000) LOCATED IN THE M-1 MANUFACTURING DISTRICT**

**WHEREAS**, the Village of East Dundee ("Village") is a home rule unit of local government pursuant to Section 6 of Article VII of the Constitution of the State of Illinois, and has the authority to exercise any power and perform any function pertaining to its government and affairs; and

**WHEREAS**, pursuant to Section 157.065 of the Village of East Dundee Zoning Ordinance ("Zoning Ordinance") and the Village's home rule authority, the Village President and Board of Trustees of the Village ("Corporate Authorities") may provide for and allow the classification of special uses in its zoning ordinances; and

**WHEREAS**, under the authority of the Zoning Ordinance, 590 Healy Road LLC property with PIN 01-30-300-009-0000 located in East Dundee, Illinois ("Property"), as legally described in Section 2 below, in the M-1 Limited Manufacturing District, in which crushing is allowed if the Corporate Authorities first grant a special use permit; and

**WHEREAS**, pursuant to the Zoning Ordinance, any person owning or having an interest in property may file an application to use such property for one or more of the special uses provided for in the zoning district in which the land is situated; and

**WHEREAS**, the Corporate Authorities have received a request for a special use permit for crushing and recycling of concrete and asphalt and the resale of the material at the Property ("Application") from the owner of the Property, 590 Healy Road LLC ("Applicant"); and

**WHEREAS**, notice of a public hearing on the Application before the Village's Planning and Zoning Commission was duly given and a public hearing was held on the Application on November 3, 2022 and then tabled to February 2, 2023; and

**WHEREAS**, the Planning and Zoning Commission reviewed the standards set forth in Section 157.065 of the Zoning Ordinance for a special use permit and recommended approval of the Application, and related findings of fact; and

**WHEREAS**, the Corporate Authorities have reviewed the Planning and Zoning Commission's findings of fact and recommendations, and the recommendations of Village staff, on the Application, and hereby approve the proposed special use for crushing and recycling of concrete and asphalt and the resale of the material on the Property subject to the conditions set forth below;

**NOW, THEREFORE, BE IT ORDAINED** by the President and Board of Trustees of the Village of East Dundee, Kane and Cook Counties, Illinois, as follows:

**SECTION 1: Incorporation.** That each Whereas paragraph above is incorporated by reference into this Section 1 and made a part hereof as material and operative provisions of this Ordinance.

**SECTION 2: Approval of Special Use Permit.** The Corporate Authorities hereby approve the Application in part, and deny in part, a special use permit for the Property (as depicted in Exhibit A) legally described as:

PIN 01-30-300-009-0000

LOT 2 IN FINAL PLAT OF SUBDIVISION OF VCNA PRAIRIE SUBDIVISION, BEING A SUBDIVISION OF PART OF THE WEST HALF OF SECTION 30, TOWNSHIP 42 NORTH, RANGE 9 EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS, ACCORDING TO THE PLAT THEREOF RECORDED FEBRUARY 13, 2014 AS DOCUMENT 1404429095.

Commonly known as 590 Healy, East Dundee, IL 60118 for crushing and recycling of concrete and asphalt and the resale of the material for the north portion of the future Heinz Road extension.

**SECTION 3: Conditions of Approval.** That the special use permit granted herein shall be constructed, operated and maintained in accordance with any plans and diagrams submitted as part of the Application, and shall be subject to the following terms and conditions:

1. Crushing and recycling of concrete and asphalt and the resale would only apply, and all other uses under the special use permit would not apply.
2. Hours of operation between 7:00 am to 4:00 pm Monday through Friday, 7:00 am to 3:00 pm on Saturdays, closed on Sundays.
3. Applicant will provide staff-approved screening around the special use site.
4. Work with staff to provide a finished hard-surface area near the street visible entrance and within 18 months of commencement of this operation.
5. A dust-control irrigation system that is substantially similar to the applicants Glenview, IL operations site is to be implemented within 6 months of approval of the special use.
6. The applicant will do what is required under the law to establish East Dundee as the situs for the payment of sales tax, to the extent the law allows East Dundee to be the situs for the payment of sales tax.
7. Special use expires in one year and applicant can renew at that time.

**SECTION 4: Failure to Comply with Conditions.** The failure of Applicant, or its successors or assigns, to comply with one or more of the conditions listed in Section 3

notice, a hearing will be held. The notice will provide Applicant 14 days in which to respond and answer. A hearing will be held no sooner than 30 days after the service of the notice.

**SECTION 5: Expiration and Renewal.** Twelve (12) months after the Approval Date of this Ordinance, the special use permit granted to Applicant shall expire and may be approved for renewal at a regular board meeting of the Board of Trustees. A subsequent termination date may be determined by the Board of Trustees at that time.

**SECTION 6: Severability.** That if any Section, paragraph or provision of this Ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such Section, paragraph or provision shall not affect any of the remaining provisions of this Ordinance.

**SECTION 7: Repeal.** That all ordinances, resolutions, motions or parts thereof in conflict herewith shall be and the same are hereby repealed.

**SECTION 8: Effect.** That this Ordinance shall be in full force and effect forthwith upon its adoption, approval and publication in pamphlet form as provided by law.

**PASSED** this 6<sup>th</sup> day of March 2023 pursuant to a roll call vote as follows:

AYES: Kunze, Mahony, Brittin, Treiber and Sauder

NAYES: None


ABSENT: Saviano

**APPROVED** by me this 6<sup>th</sup> day of March 2023.



\_\_\_\_\_  
Jeffrey Lynam, Village President

**ATTEST:**



\_\_\_\_\_  
Katherine Diehl, Village Clerk

Published in pamphlet form this 6<sup>th</sup> day of March 2023, under the authority of the Village President and Board of Trustees.

Recorded in the Village records on March 7, 2023.

The Applicant acknowledges hereby the reasonableness of the above and foregoing terms and conditions in the Ordinance, and hereby accepts the same.

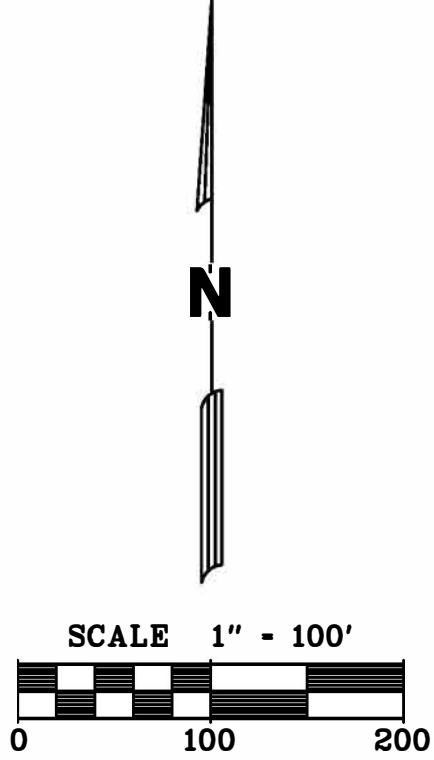


By: \_\_\_\_\_  
Applicant

Date: March 16, 2023

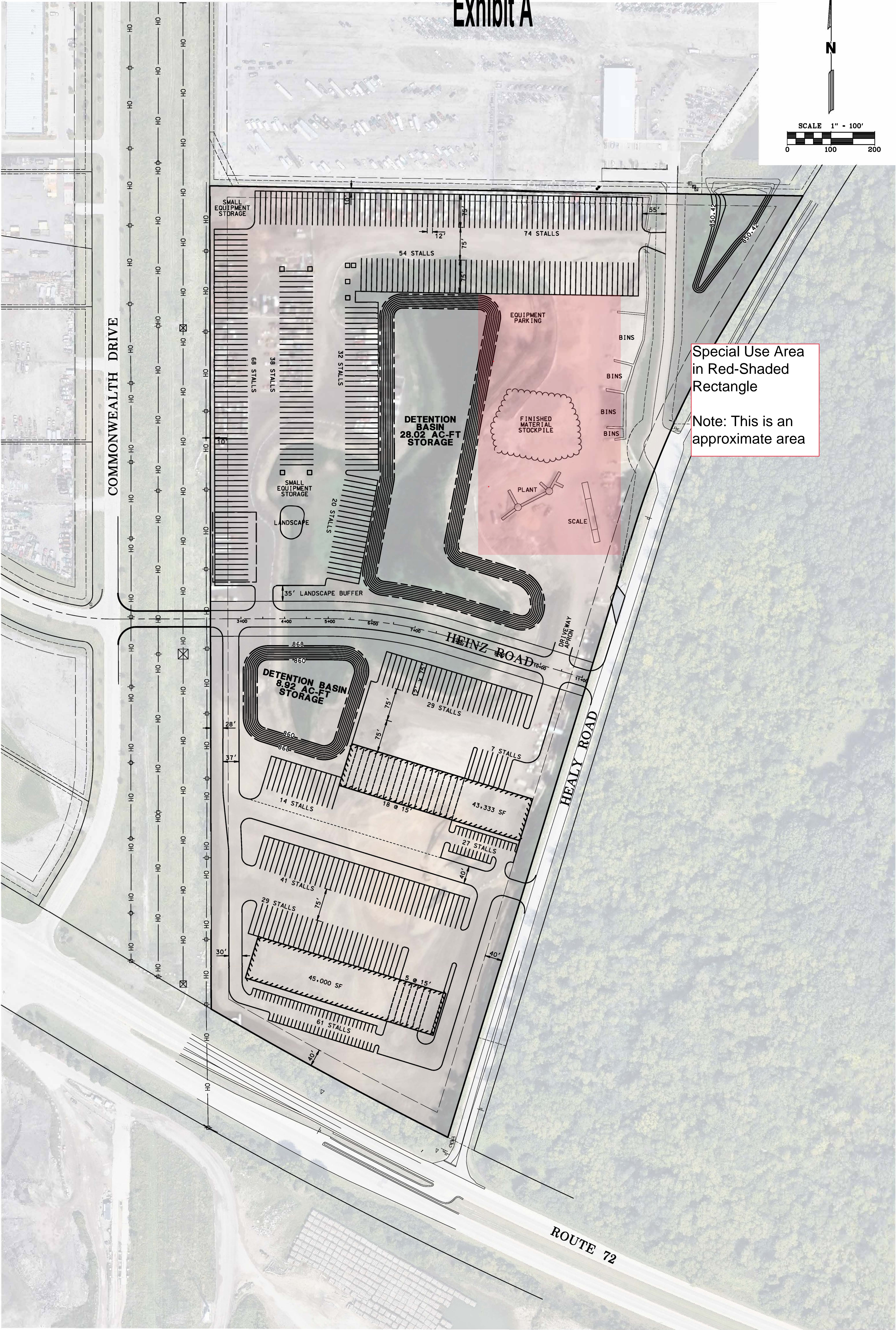


Exhibit A



Special Use Area  
in Red-Shaded  
Rectangle

Note: This is an  
approximate area



**Mackie Consultants, LLC**  
9575 W. Higgins Road, Suite 500  
Rosemont, IL 60018  
(847)696-1400  
www.mackieconsult.com

			DESIGNED	MRM
			DRAWN	MRM
			APPROVED	SRK
			D A/E	09/30/2022
			SCALE	1" = 100'
D A/E	DESCRIPTION OF REVISION		BY	

**CONCEPT SITE PLAN**  
**590 HEALY ROAD**  
**EAST DUNDEE, ILLINOIS**

SHEET	
1	OF 1
PROJECT NUMBER: 3692	
© MACKIE CONSULTANTS, LLC, 2022	
ILLINOIS FIRM LICENSE 184-002694	



**From:** [Franco Bottalico](#)  
**To:** [Jeff Moyer](#)  
**Subject:** RE: A Lamp  
**Date:** Monday, February 19, 2024 1:43:00 PM

---

Received.

***Franco Bottalico***

---

**From:** Jeff Moyer <jmoyer@alamppconcrete.com>  
**Sent:** Thursday, February 15, 2024 1:55 PM  
**To:** Franco Bottalico <fbottalico@eastdundee.net>  
**Subject:** RE: A Lamp

Franco,

Good afternoon. For Village ordinance Ord. 23-12, we would like to formally request a one year extension on this special use with the expectation that we will be entering into a formal development agreement on the property within that time frame.

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

Regards,

**Jeff Moyer**

Vice President  
A Lamp Concrete Contractors, Inc.  
1900 Wright Blvd.  
Schaumburg, IL 60193  
P: 847.891.6000 ext. 105  
C: 630.776.7536  
[jmoyer@alamppconcrete.com](mailto:jmoyer@alamppconcrete.com)



**CONFIDENTIALITY NOTICE:**

This email and any attachments may contain confidential information that is legally privileged. This information is intended only for the use of the individual or entity named above. The authorized recipient of this information is prohibited from disclosing this information to any other party unless required to do so by law or regulation. If you are not the intended recipient, you are hereby notified that any disclosure, copying, distribution or action taken in reliance on the contents of these documents is strictly prohibited. If you have received this information in error, please notify the sender immediately or reply to this transmission and delete these documents. If you are the intended recipient, but do not wish to receive communication through this medium, please so advise the sender immediately. Opinions, conclusions and other information in this message that do not relate to the official business of the sender's company shall be understood as neither given nor endorsed by it.

---

**From:** Franco Bottalico <[fbottalico@eastdundee.net](mailto:fbottalico@eastdundee.net)>

**Sent:** Thursday, January 4, 2024 8:12 AM

**To:** Jeff Moyer <[jmoyer@alamppconcrete.com](mailto:jmoyer@alamppconcrete.com)>

**Subject:** FW: A Lamp

---

Jeff,

**See below requirements to amend your special use ordinances:**

Ord. 23-12: <https://link.edgepilot.com/s/22b06473/vORyFB7wKUa0gMKsLsbsNA?u=https://cms9files.revize.com/eastdundeeil/Ordinances%2520and%2520Resolutions/2023/new%2520ord2312.pdf>

SECTION 5: Expiration and Renewal. Twelve (12) months after the Approval Date of this Ordinance, the special use permit granted to Applicant shall expire and may be approved for renewal at a regular board meeting of the Board of Trustees. A subsequent termination date may be determined by the Board of Trustees at that time

- 1<sup>st</sup> Village Board meeting in March if you want to renew.

Ord 23-02: <https://link.edgepilot.com/s/2f7e4f1d/aThEWWUXk0e8FggP7JHsIQ?u=https://cms9files.revize.com/eastdundeeil/Ordinances%2520and%2520Resolutions/2023/ord2302.pdf>

1. The Special Use will automatically expire after 10 years for the north portion of the future Heinz Road extension. The petitioner can then reapply at that time.
2. The Special Use will automatically expire after 1 year for the south portion of the future Heinz Road extension. The petitioner can then reapply at that time. This would have to go before the PZHC again for a new public hearing. It was just the way this ordinance was written.

ORDINANCE NUMBER 24-\_\_\_\_\_

**AN ORDINANCE GRANTING AN EXTENSION OF A SPECIAL USE PERMIT FOR CRUSHING AND RECYCLING CONCRETE AND ASPHALT AND RESALE OF THE MATERIAL FOR A PORTION OF THE PROPERTY LOCATED AT 590 HEALY ROAD, EAST DUNDEE, ILLINOIS**

**WHEREAS**, the Village of East Dundee ("Village") is a home rule unit of local government pursuant to Section 6 of Article VII of the Constitution of the State of Illinois, and has the authority to exercise any power and perform any function pertaining to its government and affairs; and

**WHEREAS**, pursuant to Section 157.065 of the Village of East Dundee Zoning Ordinance ("**Zoning Ordinance**") and the Village's home rule authority, the Village President and Board of Trustees of the Village ("**Corporate Authorities**") may provide for and allow the classification of special uses in its zoning ordinances; and

**WHEREAS**, 590 Healy Road LLC, an Illinois limited liability company ("**Owner**"), is the record owner of that certain parcel of real property commonly known as 590 Healy, East Dundee, Illinois, and legally described in **Exhibit A** attached to and, by this reference, made a part of this Ordinance ("**Property**"), located within the M-1 Limited Manufacturing District ("**M1 District**"); and

**WHEREAS**, on March 6, 2023, the Village Board of Trustees adopted Ordinance No. 23-12 granting a special use permit to Applicant to crush and recycle concrete and asphalt and resale the material at the north portion of the Property ("**Special Use Permit**"); and

**WHEREAS**, pursuant to Ordinance No. 23-12, the Special Use Permit expires after one year unless the Owner renews the Special Use Permit at the end of one year; and

**WHEREAS**, on February 15, 2024, the Owner requested a 12-month extension of the Special Use Permit for the Property ("**Extension Request**"); and

**WHEREAS**, pursuant to the Village's powers under applicable law, including its home rule powers under the Illinois Constitution of 1970, the Board of Trustees have determined that it is in the best interest of the Village and the public to approve the Extension Request in accordance with this Ordinance;

**NOW THEREFORE BE IT ORDAINED BY THE VILLAGE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF EAST DUNDEE, COOK AND KANE COUNTIES, ILLINOIS, AS FOLLOWS:**

**SECTION 1: Recitals.** The recitals listed above are incorporated in this Ordinance as if fully set forth in this Ordinance.

**SECTION 2: Approval of Extension.** The Board of Trustees hereby approves the Extension and extends the Special Use Permit for the Property through and including March 6, 2025, which extension is subject to, and contingent upon, the same terms and conditions set forth in Ordinance No. 23-12.

**SECTION 8: 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 \_\_\_\_\_ day of \_\_\_\_\_ 2024 pursuant to a roll call vote as follows:

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

NAYES: \_\_\_\_\_

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

**APPROVED** by me this \_\_\_\_\_ of \_\_\_\_\_ 2024.

\_\_\_\_\_  
Jeffrey Lynam, Village President

**ATTEST:**

\_\_\_\_\_  
Katherine Diehl, Village Clerk

**EXHIBIT A**

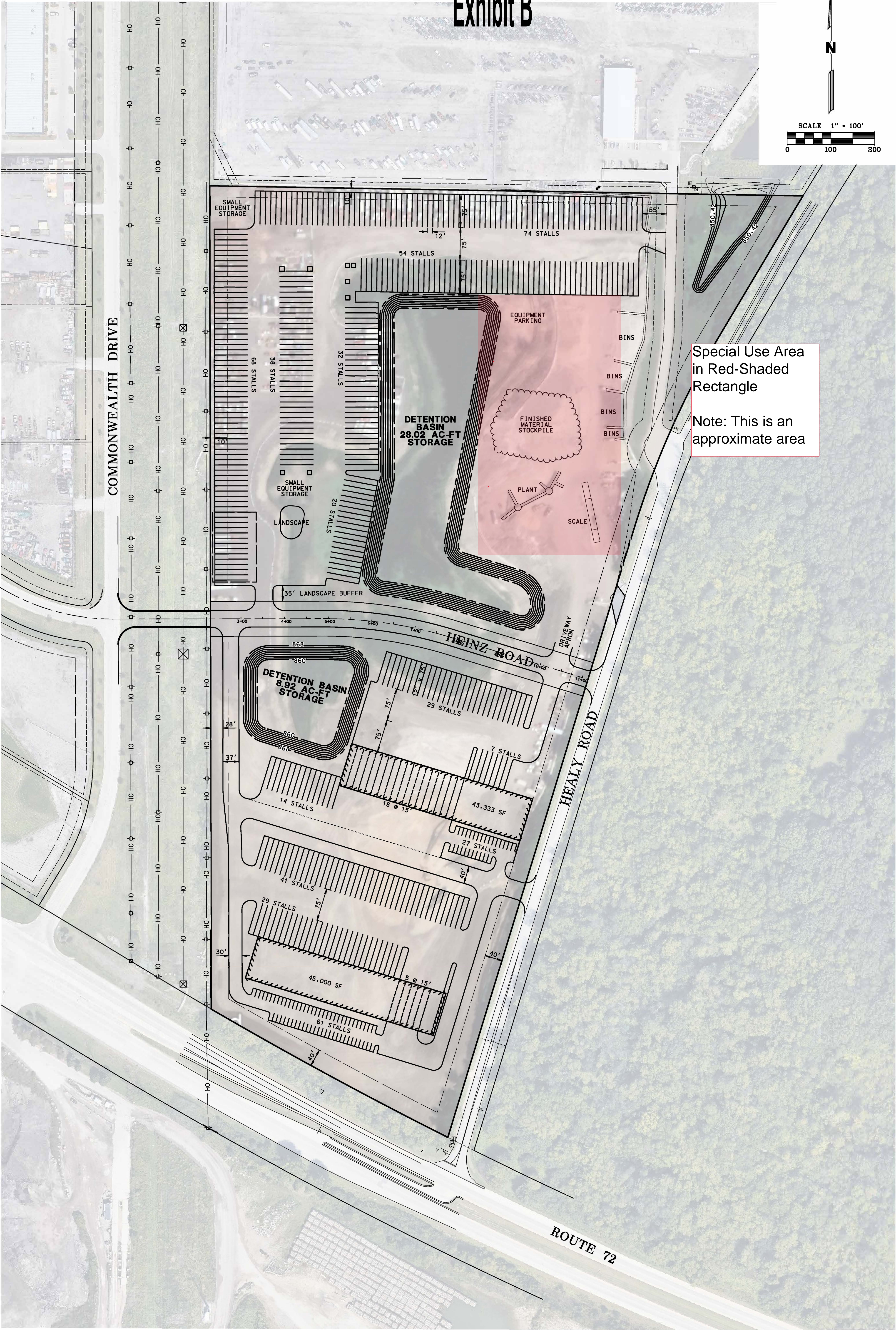
**LEGAL DESCRIPTION OF THE PROPERTY**

LOT 2 IN FINAL PLAT OF SUBDIVISION OF VCNA PRAIRIE SUBDIVISION, BEING A SUBDIVISION OF PART OF THE WEST HALF OF SECTION 30, TOWNSHIP 42 NORTH, RANGE 9 EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS, ACCORDING TO THE PLAT THEREOF RECORDED FEBRUARY 13, 2014 AS DOCUMENT 1404429095.

PIN 01-30-300-009-0000



Exhibit B



Special Use Area  
in Red-Shaded  
Rectangle

Note: This is an  
approximate area



**Mackie Consultants, LLC**  
9575 W. Higgins Road, Suite 500  
Rosemont, IL 60018  
(847)696-1400  
www.mackieconsult.com

			DESIGNED	MRM
			DRAWN	MRM
			APPROVED	SRK
			D A/E	09/30/2022
			SCALE	1" = 100'
D A/E	DESCRIPTION OF REVISION		BY	

**CONCEPT SITE PLAN**  
**590 HEALY ROAD**  
**EAST DUNDEE, ILLINOIS**

SHEET	
1	OF 1
PROJECT NUMBER: 3692	
© MACKIE CONSULTANTS, LLC, 2022	
ILLINOIS FIRM LICENSE 184-002694	



## Memorandum



**To:** Village President and Board of Trustees

**From:** Phil Cotter, Director of Public Works

**Subject:** Discussion of Draft Riverfront Master Plan

**Date:** March 4, 2024

---

### **Action Requested:**

Staff requests Village Board discussion of the Draft Riverfront Master Plan.

### **Summary:**

A representative from Hitchcock Design Group (“HDG”), the Village’s consultant leading this study, will attend Monday night’s meeting to present the draft Master Plan. HDG will review the framework of the report and the action plan and solicit comments and feedback for incorporation into the final Master Plan. Formal adoption of the Master Plan is projected for March 18.

The five phases of the study are identified below and will be reviewed Monday night:

- 1) *Analyze* - Inventory and Analysis Phase **(completed)**
- 2) *Connect* – Public Engagement **(completed)**
  - a) Online Survey and Stakeholder Meetings
- 3) *Envision* - Alternative Strategies **(completed)**
- 4) *Prioritize* – Preferred Strategies **(completed)**
- 5) *Implement* – Action Plan, Develop Report **(completion in March)**

### **Legislative History:**

On December 19, 2022, the Village Board approved a contract with HDG to develop a Riverfront Master Plan to encompass the area from the Village’s north border to the south border along the Fox River. The goals of the plan are to develop a set of actionable recommendations to enhance access to the Fox River, connect the Fox River more with the downtown area, and to beautify the Village’s precious natural asset.

### **Attachments**

Draft Riverfront Master Plan



# East Dundee Riverfront

## MASTER PLAN

March 4, 2024 DRAFT



# Acknowledgments


## Village of East Dundee

- Jeff Lynam, Village President, *Village of East Dundee*
- Sarah Brittin, Village Trustee, *Village of East Dundee*
- Scott Kunze, Village Trustee, *Village of East Dundee*
- Kathleen Mahony, Village Trustee, *Village of East Dundee*
- Andy Sauder, Village Trustee, *Village of East Dundee*
- Tricia Saviano, Village Trustee, *Village of East Dundee*
- Rich Treiber, Village Trustee, *Village of East Dundee*
- Katherine Diehl, Village Clerk, *Village of East Dundee*
- Erika Storlie, Village Administrator, *Village of East Dundee*
- Phil Cotter, Public Works Director, *Village of East Dundee*
- Brandiss Martin, Administrative Services Director, *Village of East Dundee*




## Project Team

Prepared by:

 Hitchcock Design Group, Planning and Landscape Architecture  
22 E. Chicago Avenue, Suite 200A  
Naperville, IL 60540

In partnership with:

 WBK Engineering, Civil Engineering  
116 W Main St Ste 201  
St. Charles, IL 60174

# Table of Contents

Executive Summary	4
Riverfront TODAY	8
Planning Process	10
Analyze	12
History	12
Natural Resources	14
Demographics	18
Public Infrastructure	20
Connect	24
Community	24
Stakeholders	26
Village of East Dundee	27
Riverfront TOMORROW	28
Goals and Objectives	30
Envision / Prioritize	32
Water Street, North Segment	34
William Bartels Park	36
Water Street, South Segment	38
Haeger Property	40
Envision / Prioritize	42
Implement	48
Appendices	54

# Executive Summary

In 2022, the Village of East Dundee engaged the Planning Team, comprised of Hitchcock Design Group and WBK Engineering, to create a compelling vision for the Fox River Corridor through East Dundee that includes a multi-dimensional strategy with incremental implementation actions to leverage its spectacular river asset. The Master Plan builds upon the natural beauty of the Fox River while enhancing recreation opportunities, public access, and connections to downtown.

# Executive Summary

Throughout the process, the Planning Team facilitated community engagement meetings and surveys, stakeholder interviews, and conducted review meetings with Village staff. The preliminary planning process develops a framework and establishes consensus on an overall strategy that focuses on the activation of the Haeger Pottery property, Water Street, and William Bartel’s Park. The Village and Planning Team worked collaboratively to create a distinctive identity for the Fox River corridor that provides a package of seasonal and year-round recreation opportunities, with connections to, along, and across the Fox River while enhancing the natural and cultural assets of the river and community of East Dundee. The East Dundee Fox River Corridor Master Plan summarizes the process and the Planning Team’s finding and recommendations.



# Executive Summary

## RIVERFRONT TODAY

The opportunity analysis serves as the foundational exploration of the city’s essence, weaving together its rich history, abundant resources, and the intricacies of the planning process. Delving into the demographic landscape, the community’s composition was meticulously analyzed, ensuring a nuanced understanding of the diverse population that shapes the Village of East Dundee. Simultaneously, an examination of infrastructure and future land acquisition opportunities formed a critical lens through which the city’s capabilities and potential for growth were assessed.

Currently, the riverfront in East Dundee remains largely underused, with limited water-based recreational activities available. Past attempts by earlier generations of designers to tame the river through engineering solutions have resulted in a predominantly inactive and unnatural state along its banks. This situation occurs across our nation but with the recent focus on sustainability in the design industry the value of a natural and native riparian condition has become apparent. The Fox River holds a defining presence within the Village, and moving forward, the aim is to embrace and showcase the unique opportunities afforded by having a river adjacent to the Village.

Riverfront Today encapsulates the comprehensive nature of the planning process, emphasizing inclusivity through robust community input sessions garnering insights from residents and stakeholders in addition to the valuable perspectives of the Village Council and Park District. By weaving together the threads of East Dundee’s history, present resources, and collaborative planning endeavors, a master plan that not only respects the village’s heritage but also charts a path forward to create a thriving riverfront community was crafted.



# Executive Summary

## RIVERFRONT TOMORROW

The conclusion of the East Dundee Fox River Corridor Master Plan unveils a visionary outlook for East Dundee, emphasizing a transformative focus on native landscaping, enhanced connectivity, and expanded recreational offerings. This vision aims to create a vibrant and accessible riverfront that honors the Village’s heritage. Through thorough consideration of community feedback, the plan incorporates a wide range of water-based recreational activities, strategic land acquisitions, and innovative measures to promote biodiversity and ecosystem health. Designated zones along the Fox River, ranging from serene northern community spaces to bustling downtown areas and recreational havens further south, cater to the diverse preferences of residents.

Drawing inspiration from successful initiatives in neighboring communities and leveraging insights from the Illinois Department of Natural Resources (INDR) and the United States Army Corps of Engineers (USACE), the Planning Team presents a comprehensive roadmap for the project’s future—a balanced, well-informed, and transformative strategy for riverfront revitalization. This comprehensive strategy aims to redefine East Dundee’s identity by establishing a distinctive river-centric ethos for the Village. As the master plan progresses into implementation, the community stands on the cusp of witnessing the gradual transformation of its riverfront into a dynamic and sustainable focal point. This evolution represents a collective vision shared by the residents, one that encapsulates the essence of East Dundee’s past while charting a course towards a vibrant and prosperous future.







## Riverfront TODAY

This chapter serves as the compass guiding the East Dundee Fox River Corridor Master Plan vision. The vision intertwines historical context, vital resources, infrastructure, and the invaluable input from the diverse community, stakeholders, and Village.



# Planning Process

The East Dundee Riverfront Master Plan is intended to enhance recreational function, river ecology, cultural importance, and stewardship of the Fox River. The Village engaged a consultant team of planning, design, and engineering professionals led by Hitchcock Design Group to develop a compelling vision for approximately 1-mile of the Fox River from Williams Place, north to Lincoln Street, building upon the natural beauty of the Fox River while evaluating recreational opportunities, public access, and connections to the downtown.

The planning effort followed a four-phase process, starting with the **Analyze Phase**, which will identify assets, issues, and site context along the river corridor. The **Connect Phase** will feature extensive public outreach including a web-based survey and focus group discussions with community stakeholders.

Preliminary strategies were developed during the Envision Phase based on local and regional market characteristics, physical, cultural, and financial resources, and the expectations and requirements of the community and regulatory stakeholders. The **Envision/ Prioritize Phase** developed riverfront framework plans to address connectivity, access, recreation, branding, ecology, and water quality improvements.

Using alternative framework plans and input, the **Envision/ Prioritize Phase** further refined the Framework Plan and developed implementation recommendations to identify costs and guide sequencing in the final Implement Phase.

During the **Implement Phase**, the consultant team built consensus on an overall strategy and developed implementation recommendations including short and long-term public policy, operational, and capital improvements.





# Analyze

## HISTORY

East Dundee is a village located in Kane County, Illinois, USA. Its history is closely tied to that of its neighboring town, West Dundee, as they were originally settled as one community in the 1830s. The area was first inhabited by Native American tribes, including the Pottawatomie. European settlers began to arrive in the 1830s, drawn by the natural resources and the potential for economic development. The arrival of the Galena and Chicago Union Railroad in 1850 further spurred growth in the region.

In 1837, a Scottish immigrant named Alexander Gardiner won a drawing and named the town Dundee after his hometown in Scotland. The settlement grew steadily, attracting more settlers and businesses. The river served as a symbolic and physical barrier between East and West Dundee. West Dundee was home to German settlers while East Dundee was settled by Scots and the English. Multiple referendum since the villages’ founding have gone to a vote to unify the communities but all have failed.

Through the twentieth century East Dundee continued to develop as an industrial and commercial center. The village served as an important trade center for dairy due to the Chicago Northwestern Railroad (now the Fox River Trail). The riverfront location facilitated the growth of manufacturing industries, including a significant brickyard. This brickyard by 1872 became solely owned by D.H. Haeger and played a pivotal role in the rebuilding of Chicago after the great fire of 1871. Haeger’s company added offerings to their catalogue throughout the years including pottery, tea ware, and Royal Hickman crystal and glassware. In 1985 the company was run by Haeger’s grandchildren and still employed 200 community members.



# Analyze

Throughout the 20th century, East Dundee underwent various changes and modernizations. Development was slowed due to the lack of land required. The decline of the manufacturing industries and the rise of suburbanization has also had its impacts. However, the vibrant historic district along the Fox River and commercial Main Street are still thriving. Manufacturing has declined but industry and commerce have grown.

Today, East Dundee retains its historic charm while embracing modern development. The village has preserved and reused some of its historical buildings, such as Immanuel Lutheran Church and School, providing a glimpse into its past while paving the way for its bright future. East Dundee continues to be a place defined by its sense of community with a mix of residential, commercial, and recreational areas, contributing to the overall character of the region.





# Analyze

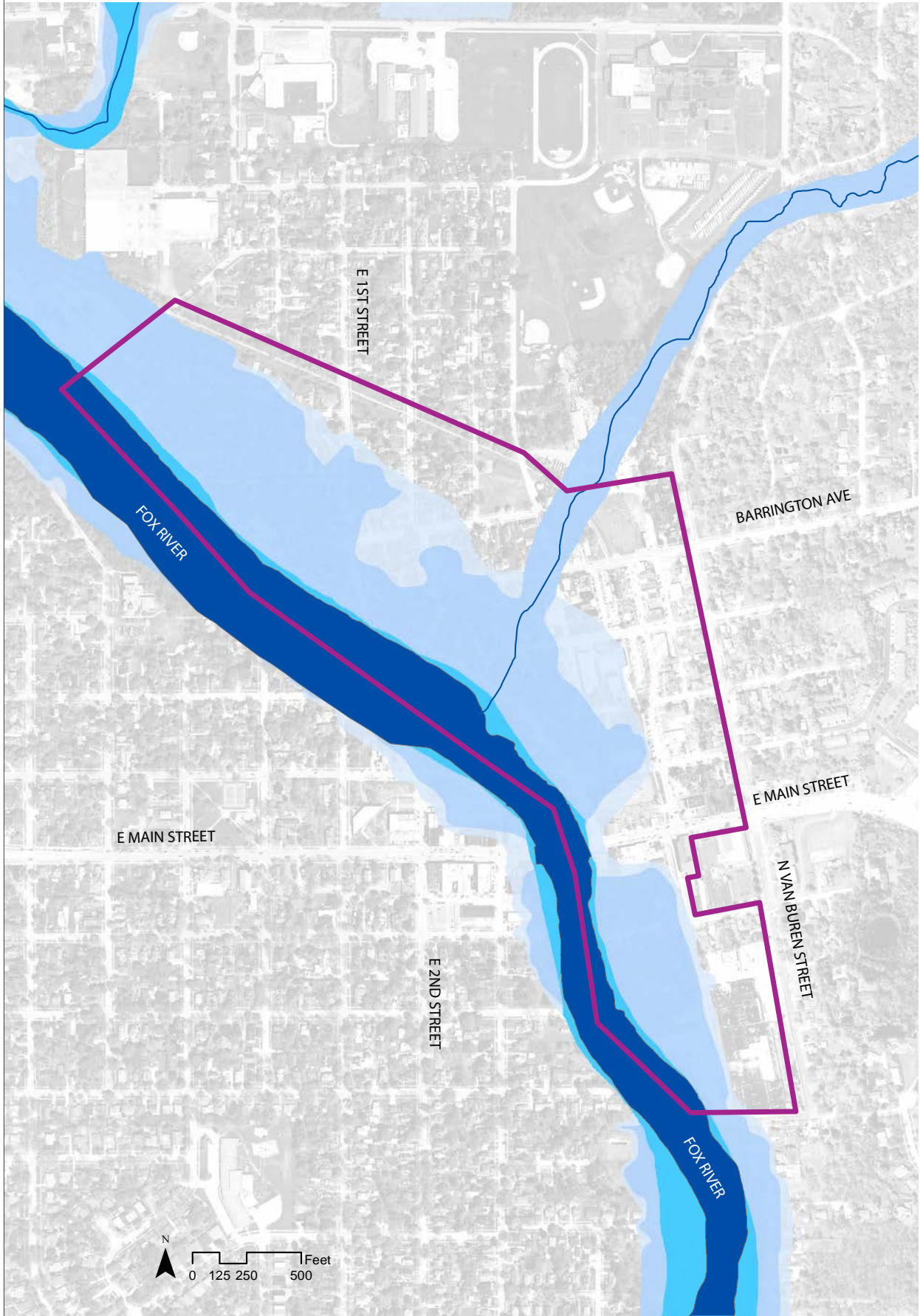
## NATURAL RESOURCES

The Fox River in Illinois flows from its origin in southeastern Wisconsin near Milwaukee and journeys nearly 200 miles, with around 100 miles coursing through the landscapes of Illinois, before merging with the Illinois River. As it enters Illinois, it navigates a chain of lakes and meanders through several counties. Historically, the river played a pivotal role in industrial development, with its strong flow making it a prized source of water power, leading to the construction of numerous dams and mills. Although most of the old mill dams have vanished, they have been replaced by hydroelectric, flood control, and navigation dams.

The river’s passage through Illinois is a study in contrasts, transitioning from serene rural areas and glaciated lakes in the north to outer manufacturing suburbs in the south. However, the river faces many challenges due to urban sprawl and dam-related issues. Despite improvements in water quality, it has been listed among the 10 most endangered rivers in America. Active citizen involvement is crucial in protecting the Fox River’s future and restoring its former glory, potentially leading to the removal of the dams to enhance its health and preserve its natural beauty.

Standing as a pivotal resource for East Dundee, Illinois, the river delivers a multitude of benefits to the Village and its inhabitants. Not only does it provide a scenic backdrop and recreation opportunities, but it also serves as a primary water source, essential for agriculture and industry. It has been a historical lifeline for the Village, facilitating trade and commerce by offering a natural waterway for the transport of goods.

The Fox River watershed forms a vibrant mosaic of diverse ecosystems, among which wetlands play a pivotal role in sustaining ecological balance and fostering biodiversity. The Fox River corridor is a sanctuary for several endangered species, including the Black-Crowned Night Heron, Greater Redhorse, Leafy Prairie Clover, River Redhorse, and Rusty Patched Bumble Bee. Today the Fox River is still listed on the Illinois Environmental Protection Agency’s 303d list for impaired waters; however, groups such as the Fox River Study Group and Friends of the Fox River work to educate, protect, and support water quality improvement strategies.



- Planning area
- Fox River
- 100 year floodplain
- 500 year floodplain
- Floodway

\*FEMA FIRM Map  
\*Kane County Geographic Information Systems (GIS) public data, 2015-2023



# Analyze

The National Wetlands Inventory established by the US fish and Wildlife Service identifies riverfront zone in East Dundee as Riverine habitat classified as R2UBH. The riverine system includes all wetlands and deep water habitats contained within the Fox River channel. Its subsystem is lower perennial which is defined by a low gradient, with no tidal influence, and some water flows all year, except in years of drought. The bottom is unconsolidated which means the wetlands and deep water habitats are at least 25% covered with particles smaller than stones and vegetated cover is less than 30%. Lastly the water regime is permanently flooded meaning water covers the substrate throughout the year in all years.

## PARKS

The Dundee Township Park District serves the communities of Carpentersville, East Dundee, West Dundee, Sleep Hollow, and portions of Algonquin, Gilberts, Barrington Hills, and Hoffman Estates. The district maintains and operates two fitness centers, two golf courses, an adult activities center, two outdoor swimming pools, an indoor pool, Randall Oaks Zoo, and 40 park sites and facilities. In East Dundee, these parks include- William C. Bartels Park, Lions Park, and Max Freeman Park.

William C. Bartels Park is a small pocket park with a program that focuses on active recreation including a playground and sports courts. Lions Park is the largest of the parks in East Dundee Parks and provides both passive and active recreational opportunities. The baseball field, tennis courts, and playground are the park’s largest draws. Max Freeman Park is the most passive park in the village and is home to a large covered picnic area and an informal baseball field.



- Planning area
- Fox River
- Public parks
- Fox River Trail

\*Kane County Geographic Information Systems (GIS) public data, 2015-2023



# Analyze

## DEMOGRAPHICS

The demographics review utilized the Environmental Systems Research Institute (ESRI) Business Analyst Online (BAO) software to gather up-to-date demographic data necessary to gain an understanding of the Village and its context.

To examine the varied economic and social profile of East Dundee, the demographic research was narrowed down to: age distribution, income distribution, and race and ethnicity. Exploring overall population statistics sheds light on the Village’s growth patterns and potential areas for development.

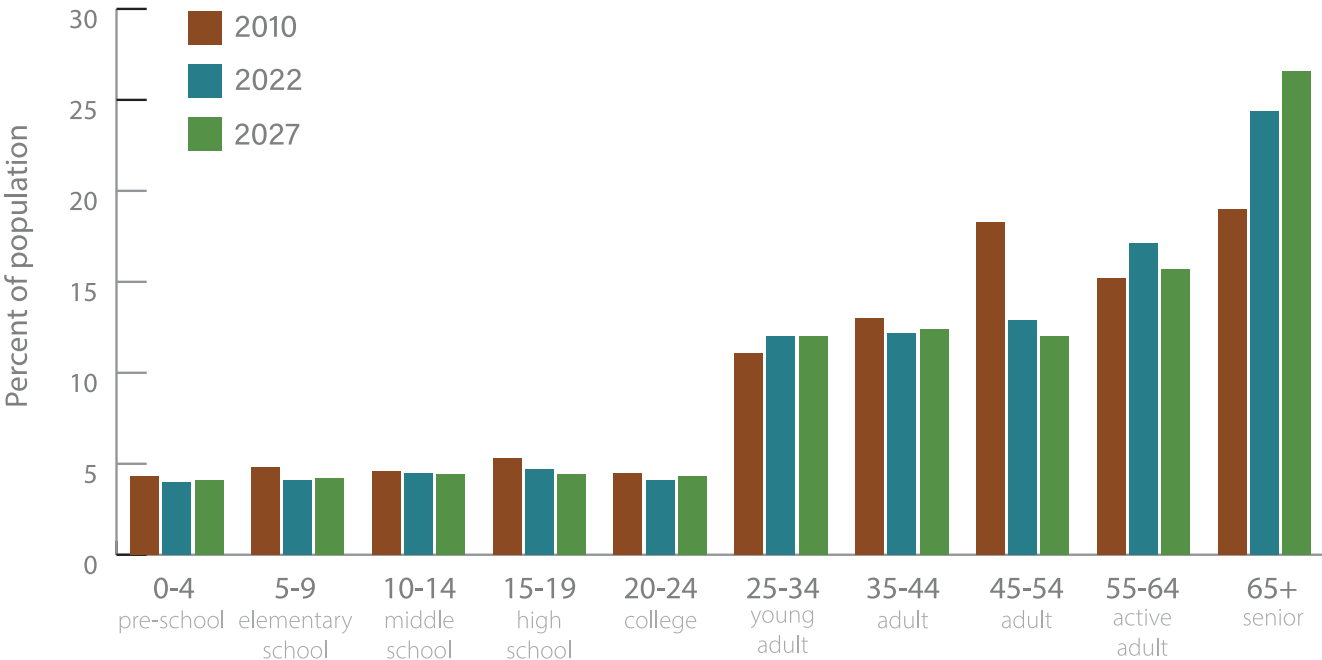
## AGE DISTRIBUTION

49

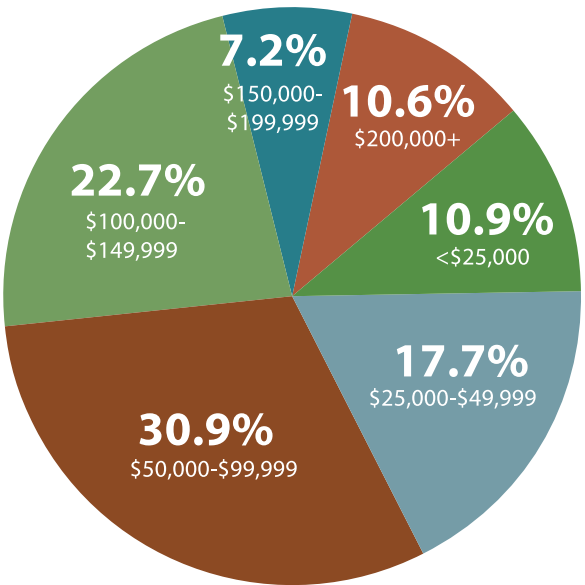
median age (2022)

65+  
age segment will grow 9.0% by 2027

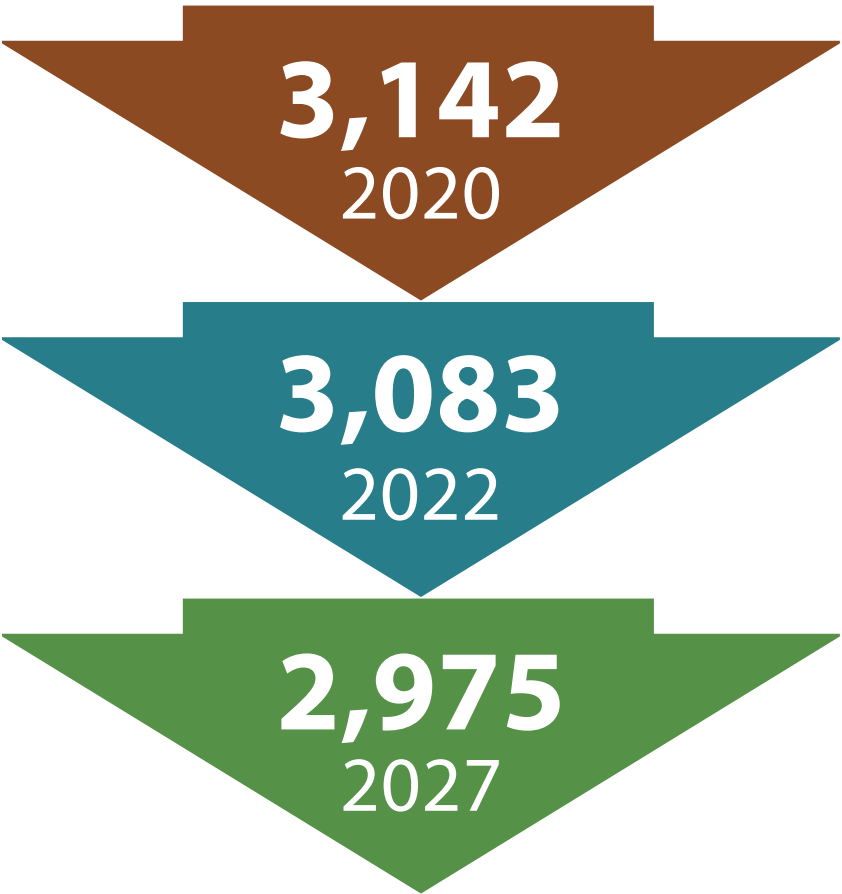
42.3%  
of the population will be over the age of 55 in 2027



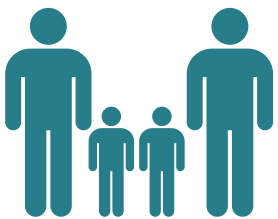
## INCOME DISTRIBUTION



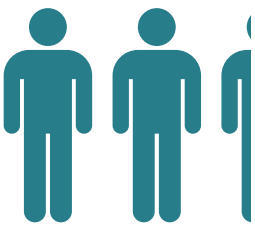
## TOTAL POPULATION



1,419  
households (2022)

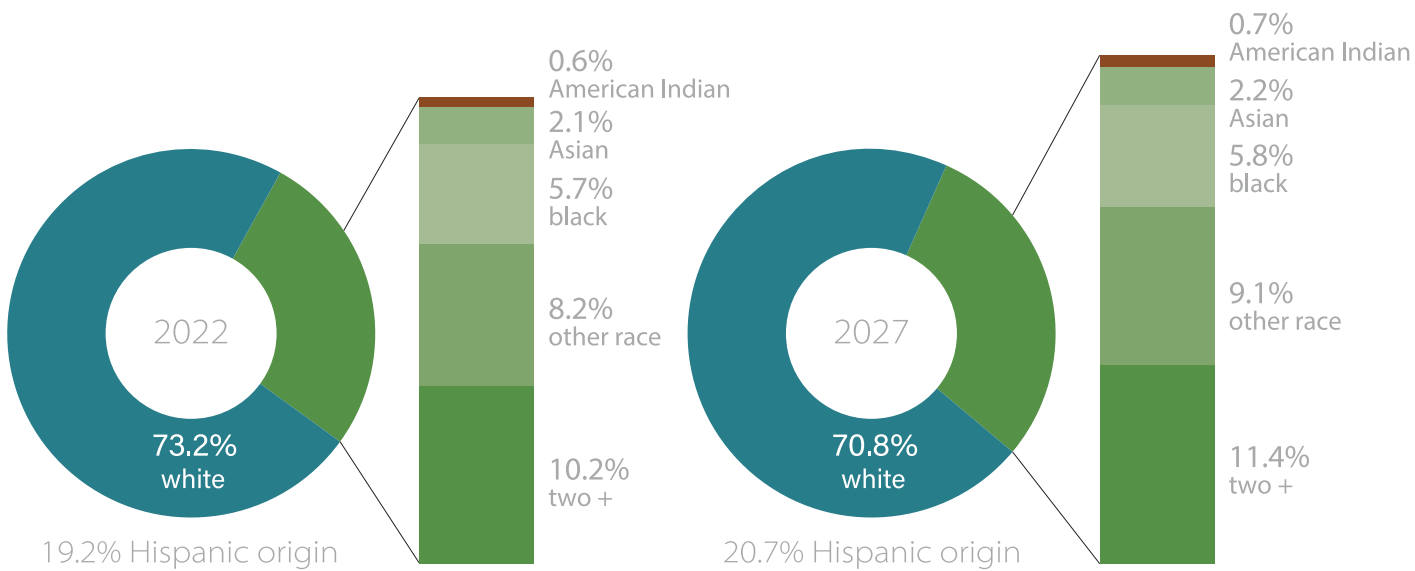


852  
families (2022)



2.17  
average household size (2022)

## RACE/ ETHNICITY



\*2020 data taken from U.S. Census Bureau where available; 2022 and 2027 projections taken from Environmental Systems Research Institute (ESRI) - Business Analyst Online

# Analyze

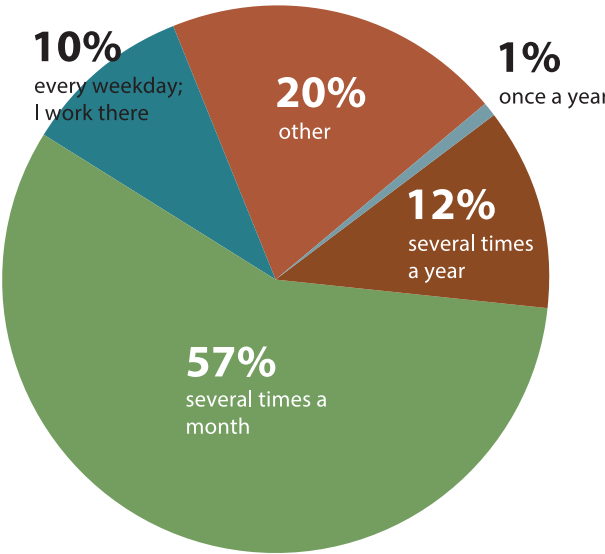
## PUBLIC INFRASTRUCTURE

Looking at East Dundee’s infrastructure, the attraction of the proposed Riverwalk improvements becomes quickly apparent. Physically, the project site is easily accessible and located adjacent to downtown East Dundee. This location and its potential as an attractive site on a riverfront contribute to its desirability for development. The value of the site and its potential to serve the local and regional/visitor market suggests a moderate intensity approach to maximize the value of the waterfront for the Village of East Dundee and its citizens.

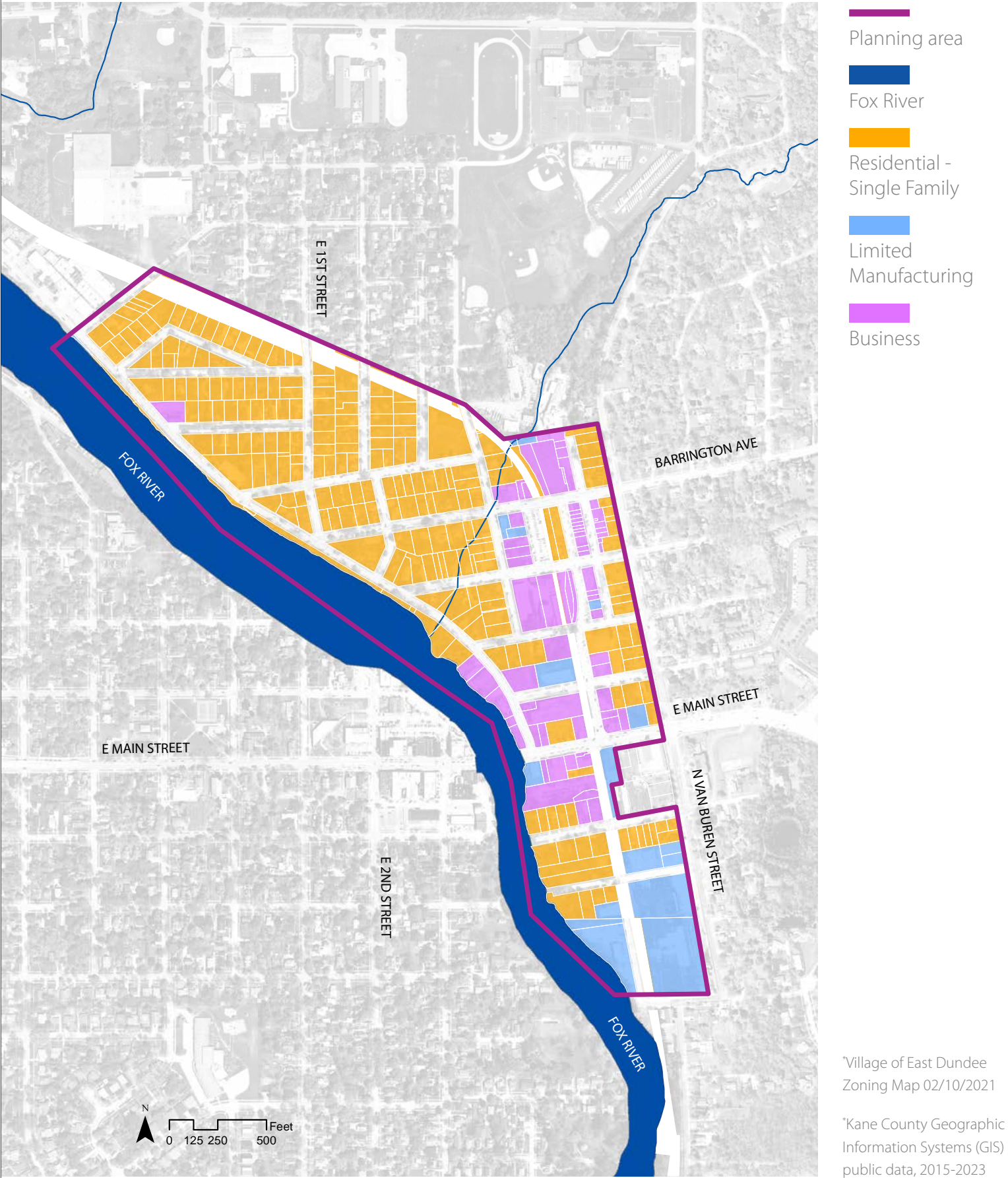
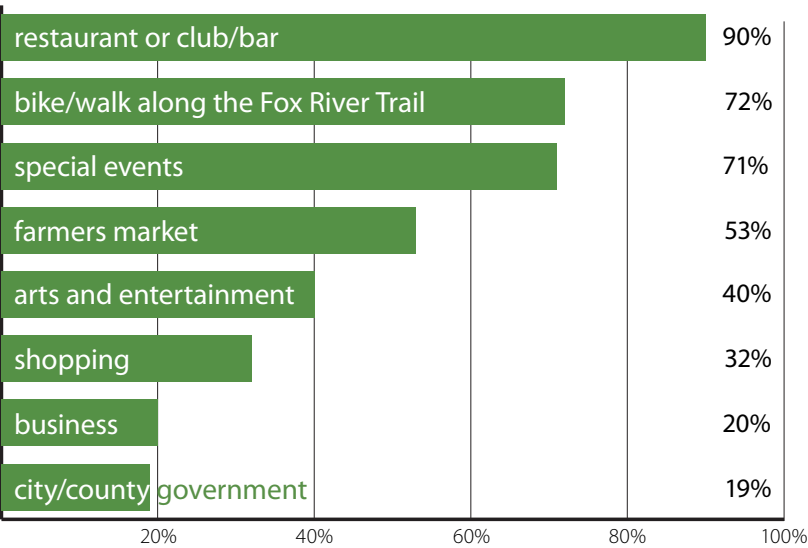
Current data suggests that approximately a large percentage of people live within a 15-minute walk of the riverfront. Creating a new attractive environment people to live, play, socialize and participate in sports and leisure activities will help to attract and retain young talent to fill the ranks of local businesses, thus securing their presence and future commitment to East Dundee.

The zoning framework in East Dundee provides a diverse mix of land uses, including commercial spaces, residential developments, and cultural institutions. Special considerations may be given to setbacks, right-of-ways, and permissible land uses to ensure that the downtown area retains its distinct identity. The integration of public spaces, multi-modal transit infrastructure, and walkable streets is prioritized in the East Dundee Fox River Corridor Master Plan, creating an inviting atmosphere for both residents and visitors.

How often do you go to downtown East Dundee?



If you go downtown, why do you go?



\*Village of East Dundee Zoning Map 02/10/2021

\*Kane County Geographic Information Systems (GIS) public data, 2015-2023



# Analyze

## TRANSIT

East Dundee stands out with its comprehensive and dynamic transit system designed to meet the varied transportation needs of residents and visitors. The Village’s public transportation network includes Route 803 and 543 of the Pace Bus System. Route 803 connects to Route 552 in West Dundee and Route 543 in Carpentersville. Route 543 also connects Routes 541- 542, 546-552, 554, 603, and 801 at the Elgin Transportation Center. Modern and environmentally friendly buses ensure a reliable and punctual service for daily commuters. At the Elgin Transportation Center, 5 miles to the south, visitors can transfer to the Metra’s Milwaukee District West (MD-W) train line.

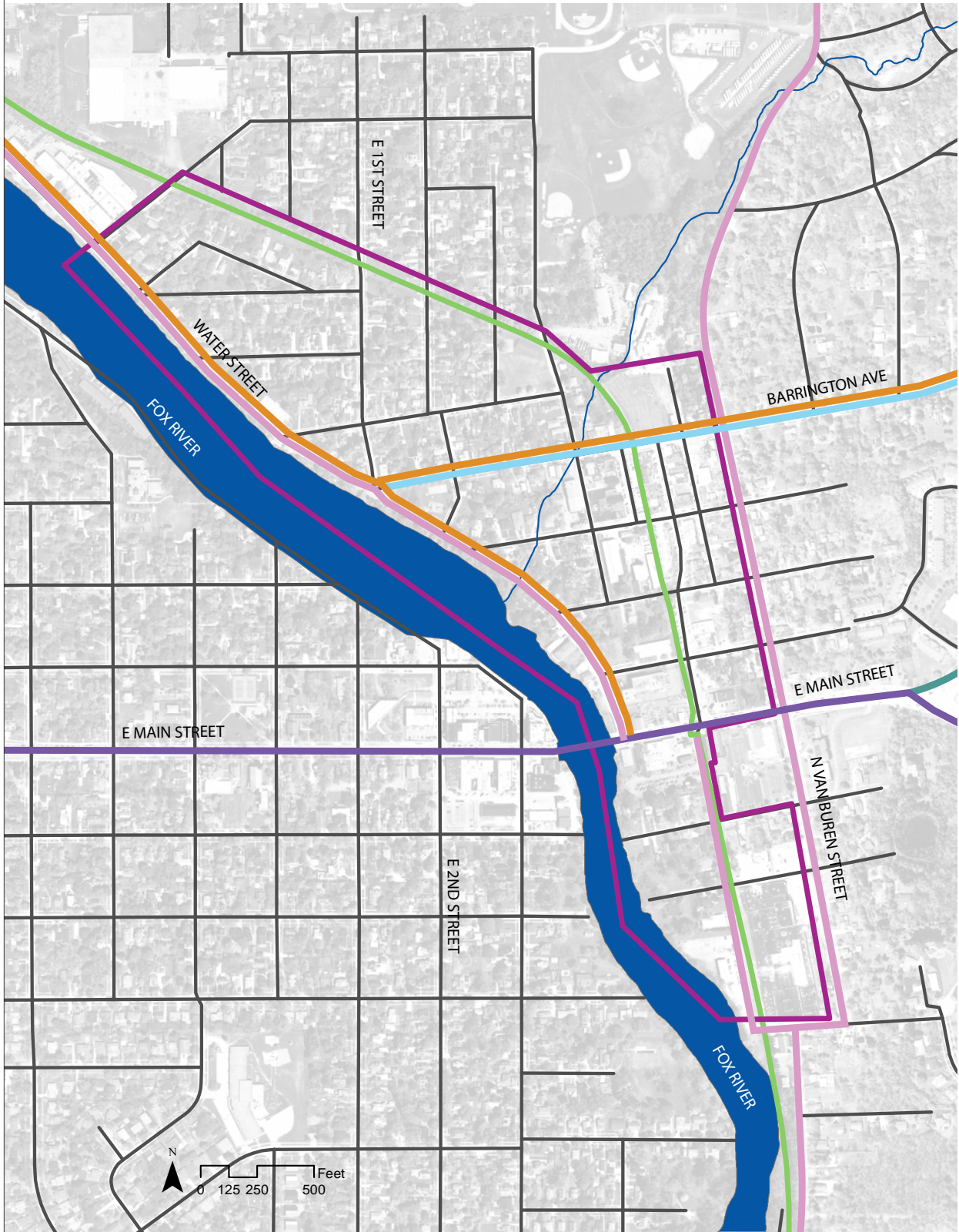
In terms of private transportation, East Dundee features a well-maintained road network providing efficient routes within the Village and connecting neighboring areas. Major thoroughfares include route 25, 68, and 72. With routes 25 and 72 providing connections to interstate 90. Per KLOA’s traffic study, most roadways within the study area are operating within their functional classification with adequate existing speed limits. 90% of the area truck traffic is located along collector roadways with the remaining 10% of trucks located on roadways designated as local roadways likely for local deliveries or trucks generated by Lionize Delivery Solutions, Inc.

## PEDESTRIAN INFRASTRUCTURE

The pedestrian infrastructure in East Dundee reflects a dedicated effort to create a walkable urban environment that encourages outdoor activities and community connectivity. The Village integrates with the broader regional trail network, with the Fox River Trail playing a pivotal role as a pathway suitable for walking, jogging, and cycling. Moreover, the East Dundee Riverwalk functions as an informal pedestrian link, connecting different parts of the Village while offering both a practical pathway and a scenic and recreational experience for residents and visitors alike. In addition to the terrestrial pedestrian infrastructure, the Fabulous Fox! Water trail runs through the Village which in 2023 was designated as part of the Nation Water Trails System by the U.S. Department of the Interior.



# Analyze



Transportation Map

- Planning area
- Fox River
- Fox River Trail
- Roadway
- Minor Arterial
- Major Collector
- Minor Collector
- Other Principal Arterial
- Proposed Local Truck Route

\*KLOA Traffic reported 09/8/2023

\*Kane County Geographic Information Systems (GIS) public data, 2015-2023



# Connect

## COMMUNITY

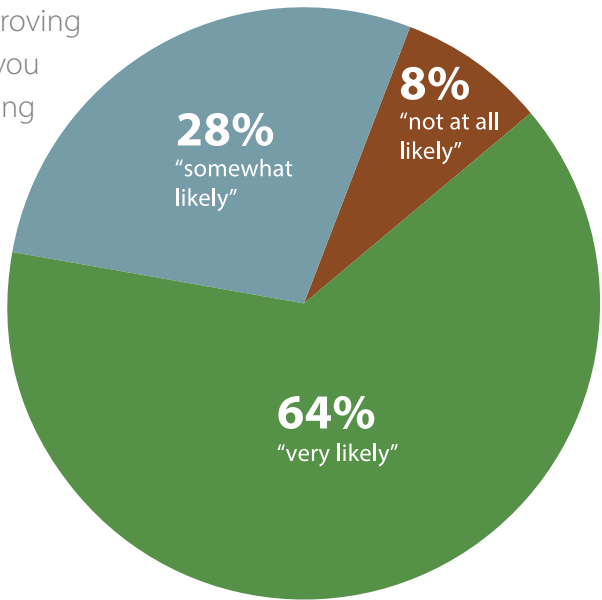
Throughout the planning process the Planning Team conducted an on-line survey and three stakeholder group discussions. Participants were informed of the project background then asked a series of questions related to what should be of focus for the East Dundee Riverfront Master Plan.

The survey conducted among East Dundee residents aimed to assess their familiarity with the East Dundee Riverwalk and the broader riverfront study area, along with their experiences and opinions on potential enhancements. Questions covered topics such as residents' familiarity, activities, and satisfaction with the riverfront, their perception of its connection to downtown, and their reasons for visiting downtown.

Residents were also asked about their use of riverfront parks, activities they engaged in, and the river's importance to East Dundee's identity. Opinions on enhancing the riverfront and the specific improvements desired were also solicited.

The survey explored outdoor activities, water sports experiences, and residents' likelihood of using an improved riverfront and supporting a tax levy for it. Basic demographic information was collected to provide insights for decision-makers. This comprehensive survey aimed to help inform future developments and improvements in these important public areas.

If the Village invests in improving the riverfront area, would you support the Village allocating finances and resources towards the improvements?



314  
survey responses

88%  
of respondents are familiar with or very familiar with the Riverfront study area

57%  
of respondents visit East Dundee several times a month.

51%  
of respondents view the riverfront as close to but not a part of downtown

76%  
of respondents view the riverfront as very important to East Dundee's identity

71%  
of respondents currently walk, run or ride bikes outdoors frequently

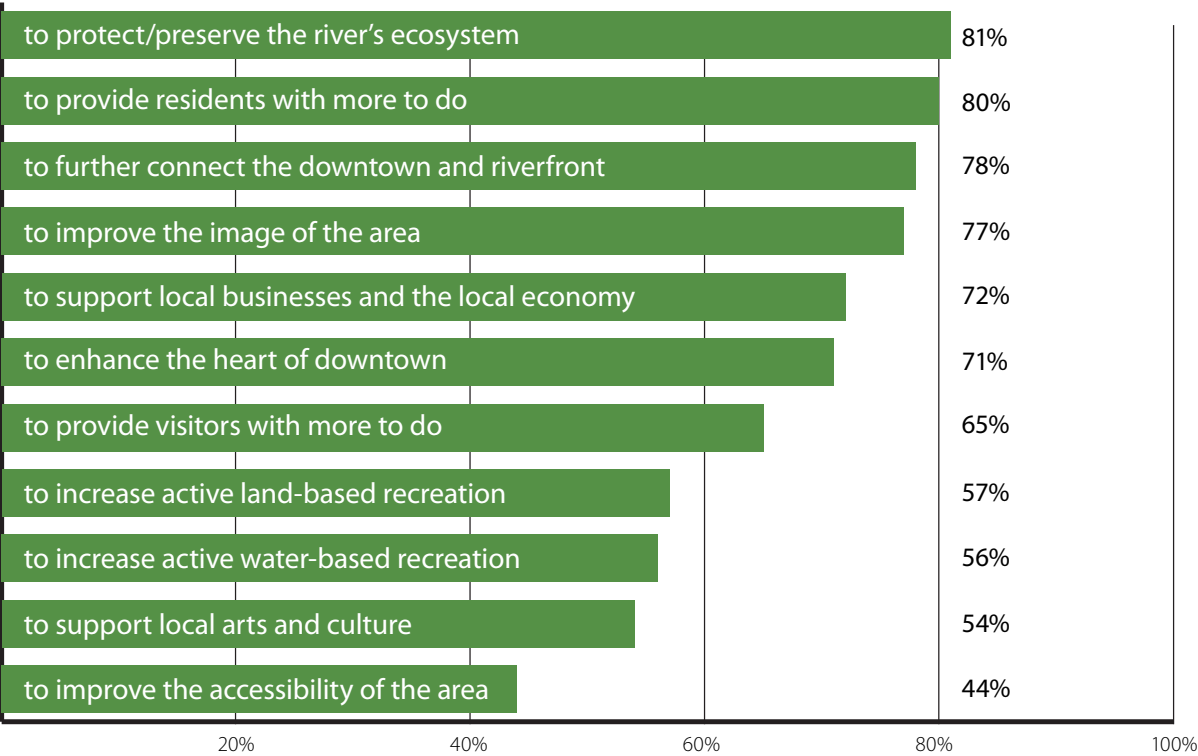
70%  
of respondents would be very likely to use the riverfront if it were improved

92%  
of respondents believe the Village should improve the riverfront in East Dundee

What are the key elements that need to be addressed in this project?



92% of respondents believe the Village should improve the riverfront in East Dundee. Those who agreed were then asked: please tell us why the river and/or riverfront should be enhanced. The responses were as follows:



# Connect

## STAKEHOLDERS

In developing the East Dundee Fox River Corridor Master Plan, the planning team actively collaborated with a diverse range of stakeholders, encompassing government entities, property owners, businesses, residents, and special interest groups. Government stakeholders provided crucial insights into the civic landscape, while property owners and businesses contributed perspectives on economic and developmental aspects.

Residents, as the community’s core, shared valuable perspectives based on their experiences and expectations. Special interest groups emphasized the importance of accommodating diverse recreational interests, and environmental stakeholders underscored the significance of sustainable development.

Throughout our engagement, we posed discussion questions to start conversation and guide stakeholders in identifying top priorities for the master plan and exploring ways in which their organizations could actively support the Village in implementing these priorities.

The stakeholders indicated that they supported the Village’s decision to improve the riverfront to better create a connection to the river, enhance the local ecology and improve water quality, increase activities for residents and visitors, and support the local economy. The improvements were recognized as tools to better connect the community back to the underutilized Fox River.

### Stakeholder Interview Trends:

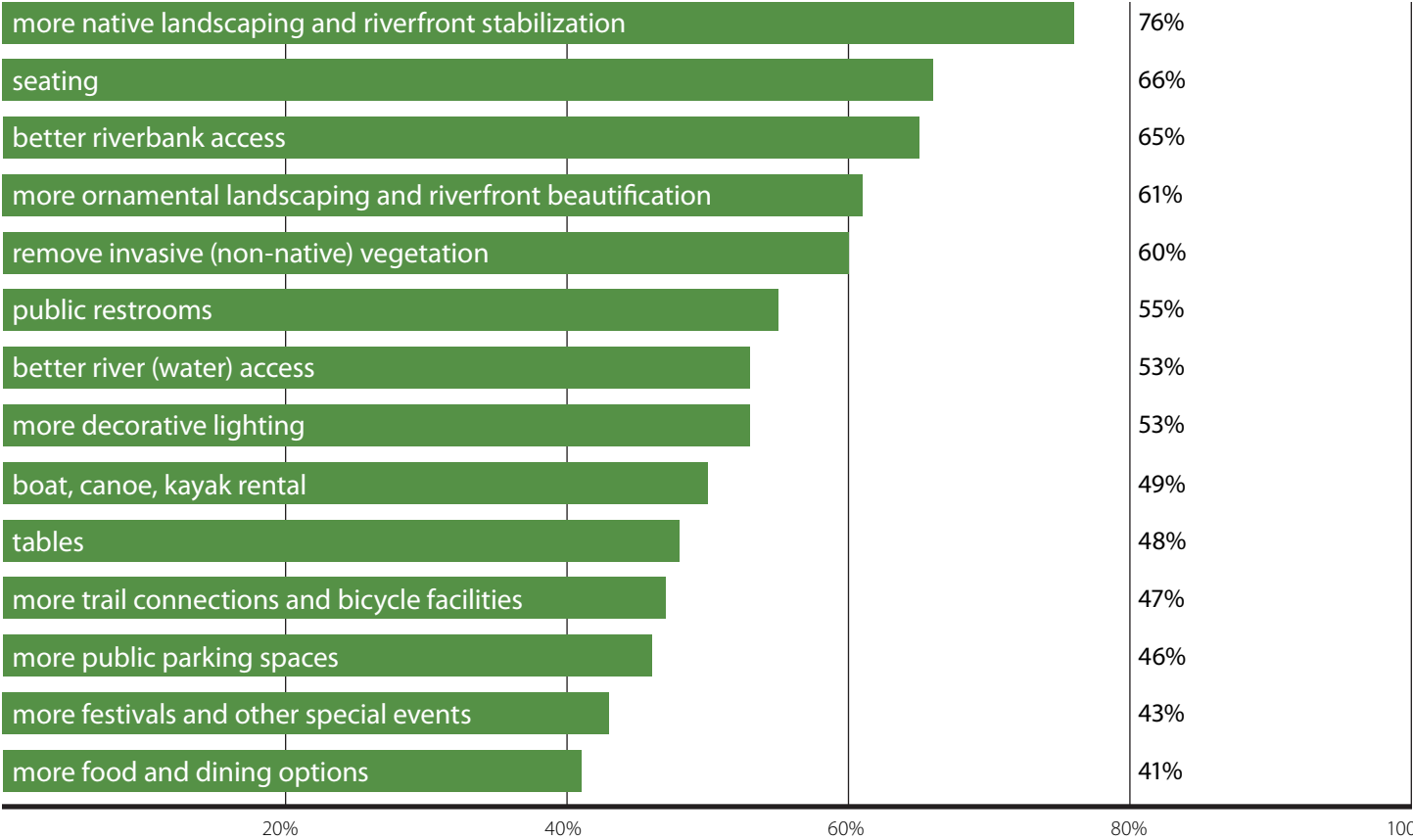
- **Haeger property would be ideal location for businesses and restaurants for people to stop at off of the bike path**
  - People are loyal to Haeger family name and properties
  - **Improved accessibility to the river is needed including a connection to Fox River Trail**
  - Public parking near the river for events and access
  - Impact on the river and water quality with development - maintenance of river’s edge and maintenance of habitat
  - Bringing people to the river and providing spaces for various arts
  - Create an identity with aspects that couldn’t be anywhere else besides a riverfront
- State-of-the-art green infrastructure
  - **Coordination with West Dundee’s improvements**
  - **Work cooperatively through civic events or projects with West Dundee**
  - **Private properties and residential houses on the riverfront may be an issue**
  - Bike path is very used, a good connection
  - The river is very underutilized
  - West Dundee would like to partner and come up with mutual benefits
  - Pedestrian river crossings
  - Naturalize as much as possible and maintain aquatic habitat

# Connect

## VILLAGE OF EAST DUNDEE

The collaborative workshops with the Village Board and Staff were pivotal in shaping the East Dundee Fox River Corridor Master Plan. Discussions centered on incorporating a diverse range of recreational activities into the riverfront, while insights from Village delved into zoning regulations and urban planning considerations. These deliberations emphasized the importance of aligning the master plan with community aspirations and integrating it effectively into East Dundee’s broader vision for growth and development. Below encapsulates the outcomes of these workshops and help to illustrate how their perspectives, combined with community input, have significantly influenced the strategic direction of the master plan and laid the groundwork for a vibrant and sustainable riverfront.

Tell us what improvements will enhance the Fox River and/or the East Dundee Riverfront?







## Riverfront TOMORROW

This chapter transforms vision into reality, outlining goals, objectives, and the framework for the East Dundee Fox River Corridor Master Plan. We delve into the design of the riverwalk and explore the systematic implementation of our comprehensive master plan.



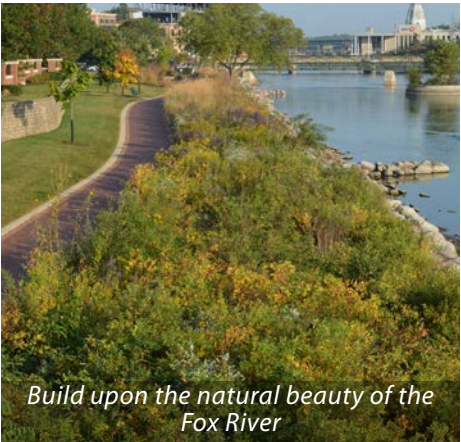
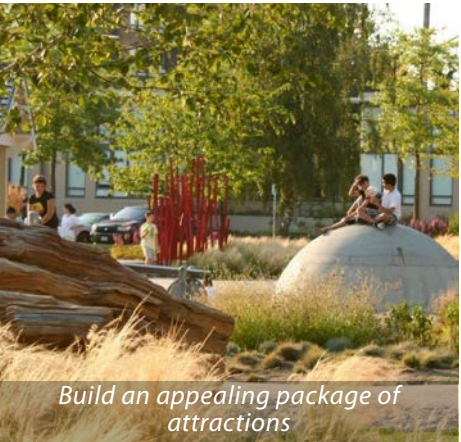
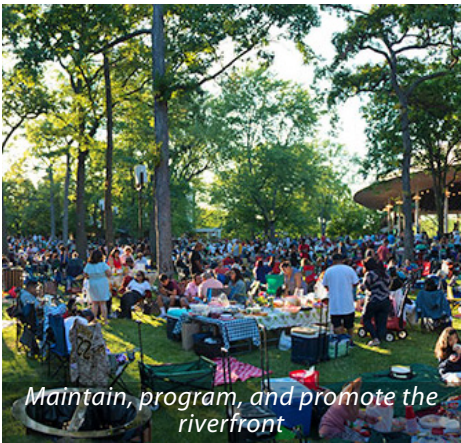
# Goals and Objectives

The East Dundee Fox River Corridor Master Plan, shaped by community input, focuses on enhancing the ecology, cultural identity, and recreational value of the riverfront. It navigates mixed sentiments about the engineered edges, prioritizes smart development within the flood plain, and emphasizes community engagement and education.

The proposal envisions a collaborative effort with neighboring communities to create a regional destination, emphasizing economic benefits, recreation, and ecological enhancements. With detailed short-term and long-term action plans, the plan aims for a vibrant and accessible riverfront that reflects East Dundee’s history.

## OBJECTIVES

- Improve access and pedestrian **safety** along the riverfront
- Establish an identity and improved **connection** to East Dundee’s downtown
- Create new opportunities for **water recreation** and generate local/regional attractions
- Promote and preserve the river’s **ecology**
- Special **events** along the river (small and large scale)
- **Educate** and engage the public
- Consider **future** acquisition of key sites along the river

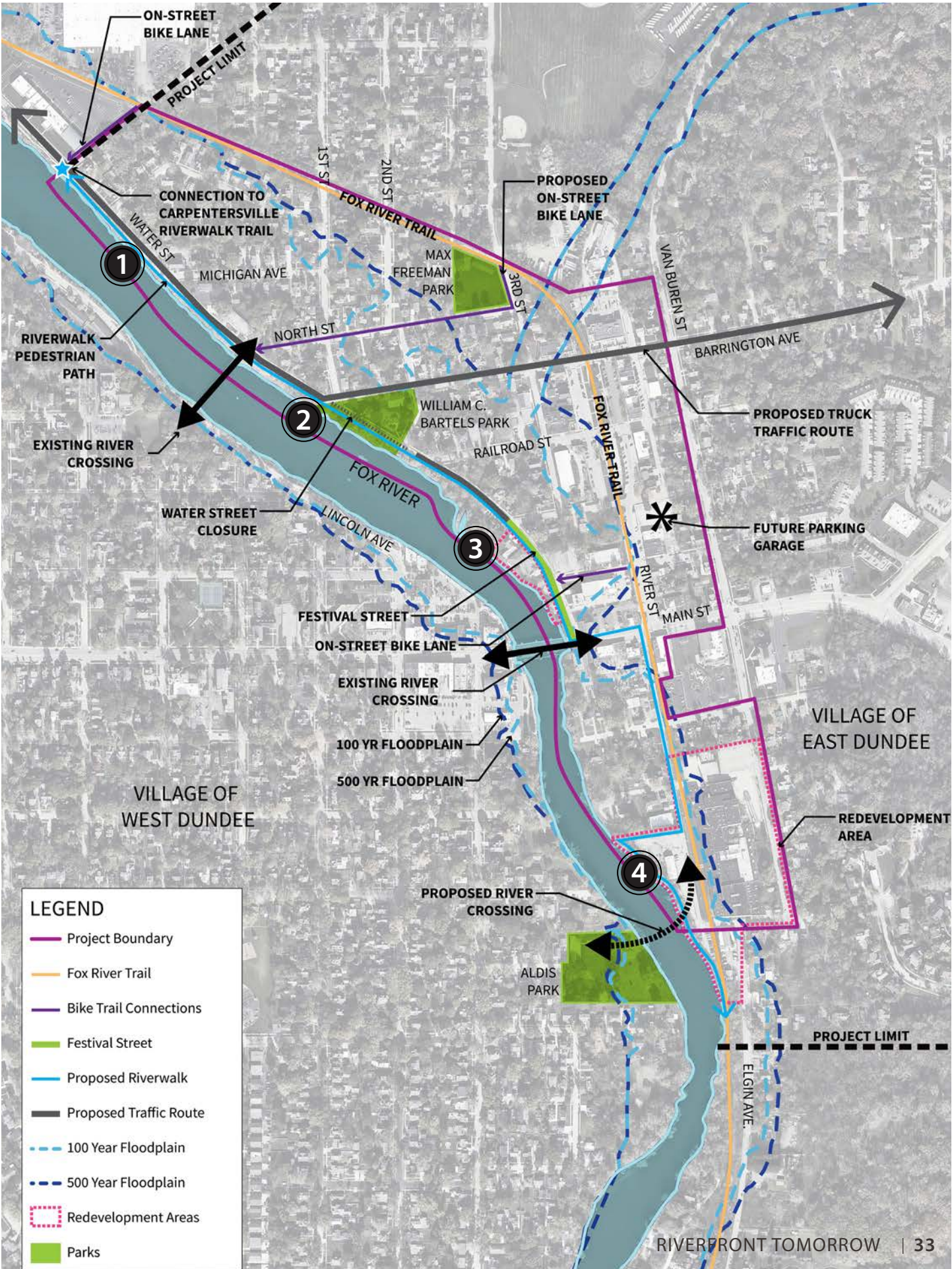




# Envision/ Prioritize

## RECREATIONAL PRIORITIES

The East Dundee Fox River Corridor Master Plan reflects a keen understanding of the Fox River’s natural beauty, positioning it as a central haven for community engagement and recreation. Thoughtfully weaving opportunities for outdoor activities, the plan crafts spaces that beckon residents to contemplate and actively participate in the surroundings. Focusing on the relationship between the community and the river, the area evolves into a recreational haven, inspiring residents to explore, connect, and thrive within East Dundee. The inclusion of green spaces, elevated overlooks, and interconnected pathways signifies a holistic approach to recreation, envisioning a dynamic hub where community members can partake in diverse activities, immersing themselves in the scenic beauty of the riverfront environment. This master plan foresees a landscape where residents and visitors seamlessly integrate with the diverse ecosystem and with each other.





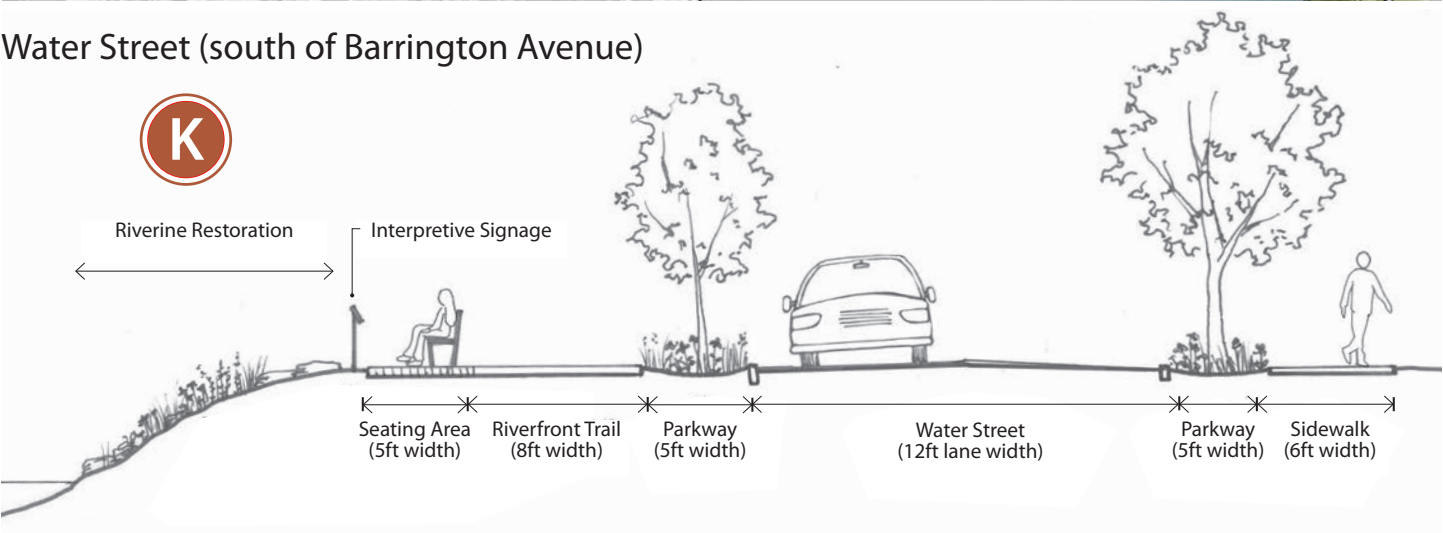
# Water Street - North Segment

The northern most section of the East Dundee Riverfront Master plan focuses on connecting to adjacent communities and increasing pedestrian safety throughout the corridor. The site is located along Water Street between North Street and Illinois Street. The designs leaves Water Street in its current location but calls for lane narrowing and the introduction of raised pedestrian crossing for traffic calming purposes. To the north the proposed riverfront trail connects to Carpentersville’s revitalized riverwalk and to the east, via the existing pedestrian bridge, it connects to West Dundee. The design program for this stretch of the riverwalk is focused on circulation and passive recreation. It’s a quite space intended to be a place for community members to connect with the river and its restored riparian ecology.

- 1
- 2
- 3
- 4



Water Street (south of Barrington Avenue)





# William Bartels Park

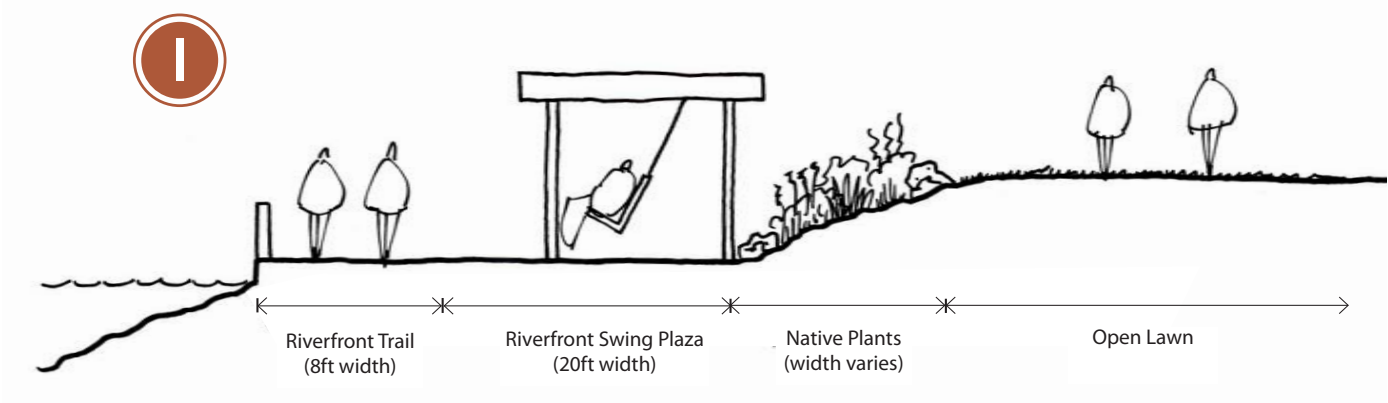
William Bartels Park is a proposed face-lift to an existing park with the major intervention being the removal of a section of Water Street running through the park. This design intervention increases the size of the park by connecting it to the river and reduces the threat of pedestrian and vehicular conflicts. The guiding principle for the redesign of the park was to increase the ecological productivity and connectivity of the site. Native plantings flank the perimeter of the park with seating areas to allow visitors to connect more deeply with nature. A sloped walkway and staked boulder trail provide two distinctly different ways to engage the river. The nature themed playground encourages kids to get out and explore nature. While the new community shelter provides parents with a safe location to watch their kids on the playground and the community a new venue to congregate.



- 1
- 2
- 3
- 4



Riverfront Trail at William Bartels Park





# Water Street - South Segment

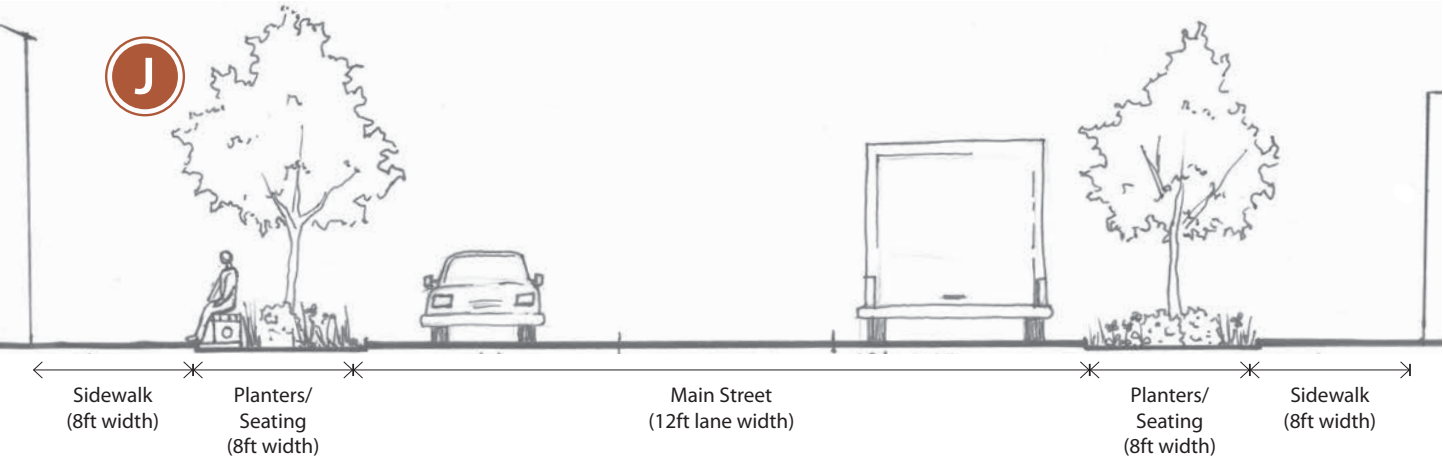
The downtown section of the riverfront runs along Water Street from Main to Hill Street and is focused on connecting people to the river. The riverwalk bows to provide the longest stretch of path directly adjacent to the river and to avoid existing infrastructure. An existing structure is proposed to be reused for rooftop dining adjacent to the Main Street bridge. This economic anchor will pull people from downtown to the riverwalk and will offer expansive views of the Fox River. Water Street is reconfigured as a two-lane road with on street parking but is envisioned to be temporarily closed to vehicular traffic during scheduled periods to host street festivals. Gateway features and public art are scattered throughout the park and greet visitors as they enter the park. The native plantings within the park highlight and emphasize the natural ecology of the region.

- 1
- 2
- 3
- 4



- LEGEND**
- (A) Riverfront Trail - 8ft width
  - (B) Channel Enhancement
  - (C) Riparian Restoration
  - (D) River Overlook
  - (E) Art / Sculpture
  - (F) Gateway Feature
  - (G) Specialty Paving
  - (H) Rooftop Dining
  - (I) Festival Street - 10ft Lanes
  - (J) Main Street - Streetscaping

Streetscape along Main Street





# Haeger Property

The southernmost section of the master plan transforms the historic Haeger Property into a regional destination and offers a new vibrant recreational amenity to the community. The mixed-use redevelopment of the Haeger Property anchors the development. The largely passive recreational park has pockets of activity and is arranged in a way to host larger events. To maximize the size of the park and to increase pedestrian safety a portion of River Street has been removed and traffic has been diverted around the site as opposed to going through. A curved pedestrian bridge connects to Aldis Park across the river and offers sweeping views of the river to the north and south.

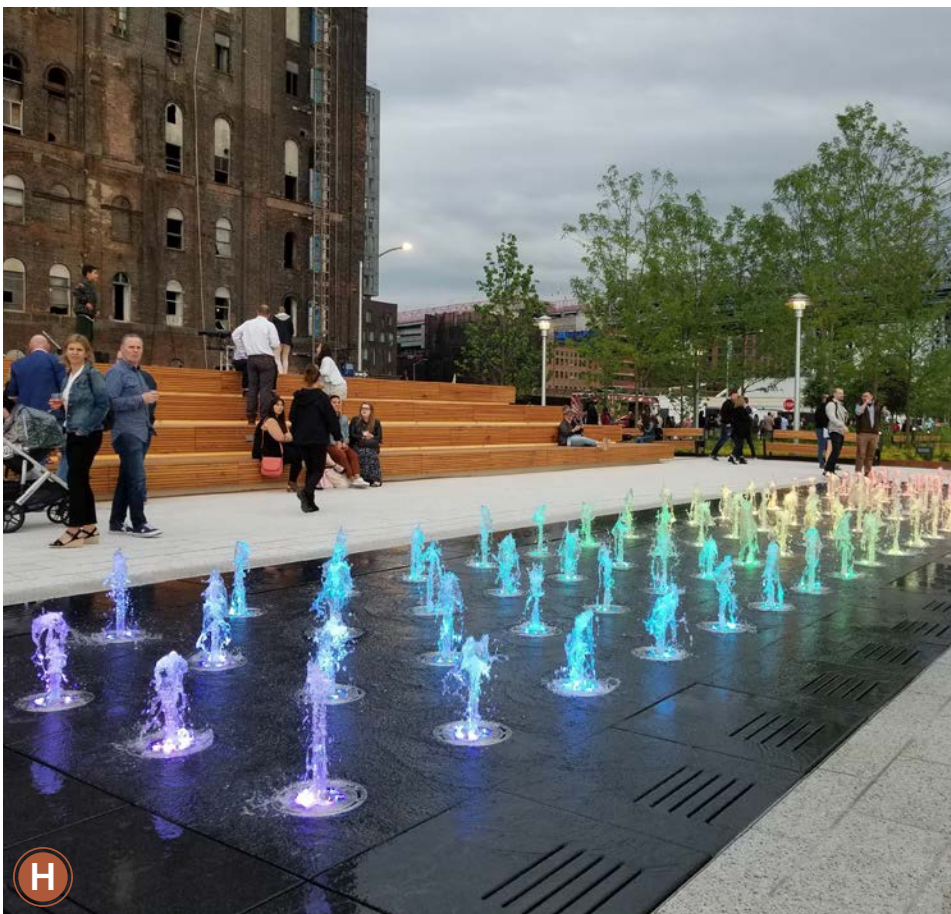
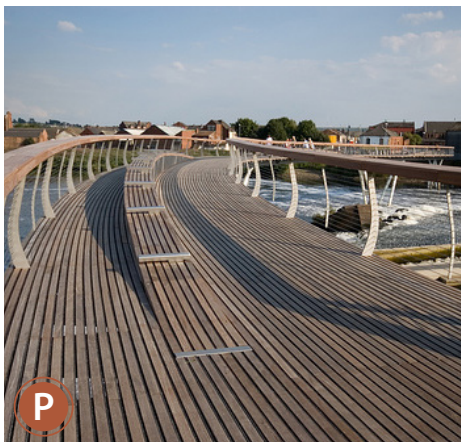
The program of the park transitions from active to passive going north to south with the most active quadrant being the northeast corner. This corner includes pickleball, urban waterfront play features, nature based playground, and an intimately scaled community pavilion. Formal gardens, restroom facilities, and a community pavilion separate the active quadrant from the large event lawn and amphitheater that are sized to host medium capacity events. In the south, the park is geared towards connecting with nature and the Fox River Trail. This passive portion of the park is highlighted by native plantings, public art, picnic pavilions, group gathering areas in nature, lookouts, and an accessible kayak launch. Along the water a diversity of opportunities to interact with the river occur. Most notably the limestone outcropping adventure trail along and through the day lit outflow of the stream previously occurring on site.



- 1
- 2
- 3
- 4



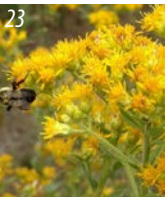
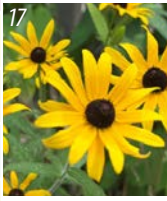




# Envision/ Prioritize

## NATIVE RIVERFRONT RESTORATION PLANT SPECIES UPLAND PRAIRIE SEED MIXTURE




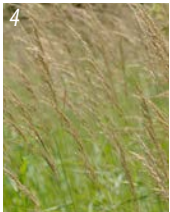



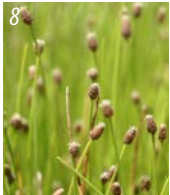






















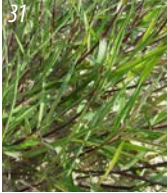
1.	<i>Allium cernuum</i>	nodding wild onion
2.	<i>Andropogon gerardii</i>	Big Bluestem
3.	<i>Asclepias tuberosa</i>	butterfly weed
4.	<i>Asclepias verticillata</i>	whorled milkweed
5.	<i>Bouteloua curtipendula</i>	side oats grama grass
6.	<i>Coreopsis palmata</i>	prairie coreopsis
7.	<i>Coreopsis tripteris</i>	tall coreopsis
8.	<i>Echinacea pallida</i>	pale purple coneflower
9.	<i>Elymus virginicus</i>	Virginia wild rye
10.	<i>Eryngium yuccifolium</i>	rattlesnake master
11.	<i>Liatris aspera</i>	button blazing star
12.	<i>Monarda fistulosa</i>	wild bergamot
13.	<i>Penstemon digitalis</i>	foxglove beardtongue
14.	<i>Petalostemum candidum</i>	white prairie clover
15.	<i>Ratibida pinnata</i>	Yellow Coneflower
16.	<i>Rosa carolina</i>	pasture rose
17.	<i>Rudbeckia hirta</i>	black-eyed susan
18.	<i>Rudbeckia subtomentosa</i>	sweet coneflower
19.	<i>Schizachyrium scoparium</i>	little bluestem grass
20.	<i>Silphium laciniatum</i>	compass plant
21.	<i>Silphium terebinthinaceum</i>	prairie dock
22.	<i>Solidago graminifolia</i>	grass-leaved goldenrod
23.	<i>Solidago rigida</i>	stiff goldenrod
24.	<i>Solidago speciosa</i>	showy goldenrod
25.	<i>Sporobolus heterolepis</i>	prairie dropseed
26.	<i>Sporobolus laevis</i>	smooth blue aster
27.	<i>Symphyotrichum novae-angliae</i>	New England aster
28.	<i>Vernonia fasciculata</i>	common ironweed
29.	<i>Veronicastrum virginicum</i>	Culver's root
30.	<i>Zizia aurea</i>	golden alexanders
31.	<i>Lolium multiflorum</i>	annual rye















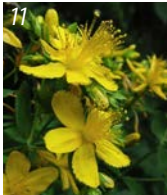








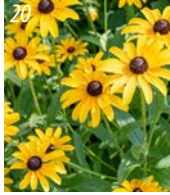











Envision/ Prioritize

NATIVE RIVERFRONT RESTORATION PLANT SPECIES RIVERBANK SEED MIXTURE

1.	<i>Agrostis stolonifera</i>	bent grass				
2.	<i>Asclepias incarnata</i>	Swamp milkweed				
3.	<i>Bidens cernua</i>	Nodding Bur Marigold				
4.	<i>Calamagrostis canadensis</i>	blue joint grass				
5.	<i>Carex bebbii</i>	Bebb's sedge				
6.	<i>Carex stipata</i>	awl fruited sedge				
7.	<i>Carex vulpinoidea</i>	Brown Fox Sedge				
8.	<i>Eleocharis erythropoda</i>	red-rooted spike rush				
9.	<i>Elymus riparus</i>	Riverbank Wild Rye				
10.	<i>Elymus virginicus</i>	Virginia wild rye				
11.	<i>Eupatorium maculatum</i>	spotted joe pye weed				
12.	<i>Glyceria striata</i>	fowl manna grass				
13.	<i>Helenium autumnale</i>	Sneezeweed				
14.	<i>Helianthus grosseserratus</i>	saw tooth sunflower				
15.	<i>Juncus torreyi</i>	Torrey's rush				
16.	<i>Justicia americana</i>	American-Water Willow				
17.	<i>Leersia oryzoides</i>	Rice Cut Grass				
18.	<i>Liatris spicata</i>	Marsh Blazing Star				
19.	<i>Penthorum sedoides</i>	ditch stonecrop				
20.	<i>Rudbeckia laciniata</i>	Wild Golden Glow				
21.	<i>Schoenoplectus acutus</i>	Hard-Stemmed Bulrush				
22.	<i>Schoenoplectus tabernaemontani</i>	soft stem bulrush				
23.	<i>Scirpus atrovirens</i>	Dark Green Rush				
24.	<i>Scirpus cyperinus</i>	wool grass				
25.	<i>Solidago gigantea</i>	Late Goldenrod				
26.	<i>Sparganium eurycarpum</i>	Common Bur Reed				
27.	<i>Spartina pectinata</i>	Prairie Cord Grass				
28.	<i>Symphyotrichum novae-angliae</i>	New Englage Aster				
29.	<i>Verbena hastata</i>	Blue Vervain				
30.	<i>Vernonia fasciculata</i>	common ironweed				
31.	<i>Agrostis stolonifera</i>	Spreading Bent Grass				

Envision/ Prioritize

NATIVE RIVERFRONT RESTORATION PLANT SPECIES FLOODPLAIN/WET PRAIRIE SEED MIXTURE

1.	<i>Andropogon gerardii</i>	big bluestem				
2.	<i>Baptisia luecantha</i>	wild white indigo				
3.	<i>Carex annectens xanthocarpa</i>	yellow fruited sedge				
4.	<i>Carex normalis</i>	normal sedge				
5.	<i>Desmodium canadense</i>	showy tick trefoil				
6.	<i>Elymus riparus</i>	Riverbank Wild Rye				
7.	<i>Elymus virginicus</i>	Virginia wild rye				
8.	<i>Eupatorium perfoliatum</i>	boneset				
9.	<i>Glyceria striata</i>	fowl manna grass				
10.	<i>Helenium autumnale</i>	sneezeweed				
11.	<i>Hypericum pyramidatum</i>	great St. John's wort				
12.	<i>Juncus dudleyi</i>	Dudley's rush				
13.	<i>Juncus torreyi</i>	Torrey rush				
14.	<i>Liatris pycnostachya</i>	prairie gayfeather				
15.	<i>Liatris spicata</i>	spiked gayfeather				
16.	<i>Lobelia siphilitica</i>	great blue lobelia				
17.	<i>Monarda fistulosa</i>	bergamot				
18.	<i>Panicum virgatum</i>	switch grass				
19.	<i>Pycnanthemum virginianum</i>	common mountain mint				
20.	<i>Rudbeckia hirta</i>	black-eyed susan				
21.	<i>Rudbeckia laciniata</i>	wild golden glow				
22.	<i>Silphium perfoliatum</i>	cup plant				
23.	<i>Solidago rigida</i>	stiff goldenrod				
24.	<i>Spartina pectinata</i>	cord grass				
25.	<i>Symphyotrichum novae-angliae</i>	new England Aster				
26.	<i>Verbena hastata</i>	blue vervain				
27.	<i>Veronica fasciculata</i>	common ironweed				
28.	<i>Veronicastrum virginicum</i>	Culver's root				
29.	<i>Zizia aurea</i>	golden alexander				
30.	<i>Agrostis alba palustris</i>	bent grass				
31.	<i>Lolium multiflorum</i>	annual rye				



Envision/ Prioritize

NATIVE RIVERFRONT RESTORATION PLANT SPECIES **SHRUBS & TREES**

1.	<i>Juniperus communis</i>	Common Juniper				
2.	<i>Taxus canadensis</i>	American Yew				
3.	<i>Aronia melanocarpa "Elata"</i>	Glossy Black Chokeberry				
4.	<i>Cephalantus occidentalis</i>	Buttonbush				
5.	<i>Cornus alternifolia</i>	JUNCOMC				
6.	<i>Sambucus nigra ssp. canadensis</i>	Elderberry				
7.	<i>Viburnum dentatum "Christom"</i>	Blue Muffin Arrowwood Viburnum				
8.	<i>Viburnum lentago</i>	Nanny-Berry				
9.	<i>Amelanchier Laevis</i>	Allegheny Serviceberry				
10.	<i>Betula nigra</i>	River Berch				
11.	<i>Cercis canadensis</i>	Eastern Redbud				
12.	<i>Malus ioensis</i>	Iowa Crab Apple				
13.	<i>Acer rebrum</i>	Red Maple				
14.	<i>Carya ovata</i>	Shagbark Hickory				
15.	<i>Celtis occidentalis</i>	Common Hackberry				
16.	<i>Quercus bicolor</i>	Swamp White Oak				
17.	<i>Quercus macrocarpa</i>	Bur Oak				
18.	<i>Quercus rubra</i>	Red Oak				
19.	<i>Picea abies</i>	Norway Spruce				
20.	<i>Picea glauca densata</i>	Black Hills Spruce				
21.	<i>Thuja occidentalis</i>	Eastern White Cedar				

Envision/ Prioritize

NATIVE RIVERFRONT RESTORATION PLANT SPECIES **RIVERBANK PLUGS**

1.	<i>Carex bebbii</i>	Bebb's sedge				
2.	<i>Carex vulpinoidea</i>	Brown Fox Sedge				
3.	<i>Juncus torreyi</i>	Torrey's rush				
4.	<i>Justicia americana</i>	American-Water Willow				
5.	<i>Leersia oryzoides</i>	Rice Cut Grass				
6.	<i>Schoenoplectus acutus</i>	Hard-Stemmed Bulrush				
7.	<i>Schoenoplectus tabernaemontani</i>	Soft Stem Bulrush				
8.	<i>Scirpus atrovirens</i>	Dark Green Rush				
9.	<i>Scirpus cyperinus</i>	Wool Grass				
10.	<i>Sparganium eurycarpum</i>	Common Bur Reed				
11.	<i>Spartina pectinata</i>	Prairie Cord Grass				

Implement

FY 2024/2025				FY 2025/2026			
Q1 May- July	Q2 August- October	Q3 November- January	Q4 February- April	Q1 May- July	Q2 August- October	Q3 November- January	Q4 February- April
Develop shoreline maintenance plan	Ongoing: Invasive species removal Shoreline restoration Native area management						
Evaluate and implement ancillary traffic improvements needed to support the vacation of Water Street at William Bartels Park		William Bartels Park: Design, engineering and permitting for Water Street vacation and restoration	William Bartels Park Expansion: Implement Water Street vacation and restoration			William Bartels Park: Bid and permitting for recreation improvements	
	William Bartels Park: Master plan and OSLAD Grant Application	OSLAD Grant Announcement	William Bartels Park: Design and engineering for recreation improvements				
Acquire Haeger Property				Submit Developer RFP for Haeger Property			
Haeger Property: Conduct Traffic Study of River Street		Haeger Property: LWCF Application for Acquisition of adjacent parcel		LWCF Grant Announcement		Haeger Property: Acquisition of adjacent parcel	
Evaluate additional infrastructure and roadway improvements					Water Street North: Apply for ITEP Grant for Road and Trail Improvements		Water Street North: Apply for RTP Grant for Trail Improvements ITEP Grant Announcement

Legend:

Shoreline Restoration Improvements

William Bartels Park Expansion and Re-Design

Haeger Property Improvements

Water Street North Improvements

Water Street South Improvements

Main Street Improvements

FY 2026/2027				FY 2027/2028			
Q1 May- July	Q2 August- October	Q3 November- January	Q4 February- April	Q1 May- July	Q2 August- October	Q3 November- January	Q4 February- April
Ongoing: Invasive species removal Shoreline restoration Native area management							
William Bartels Park: Implement recreation improvements							
Haeger Property: Evaluate developer RFP responses		Haeger Property: Master Planning			Haeger Property Phase 1: OSLAD Grant Application Submittal		Haeger Property Phase 1: Design and Engineering
						OSLAD Grant Announcement	
RTP Grant Announcement	Water Street North: Design, engineering, and permitting		Water Street North: Bid and Implement				

Implement

FY 2028/2029Long-Range Action Items

Q1 May- July	Q2 August- October	Q3 November- January	Q4 February- April				
Ongoing: Invasive species removal Shoreline restoration Native area management							
				Main Street Improvements: Plan, design, permit and implement streetscape improvements on Main Street			
Haeger Property Phase 1: Design and Engineering		Haeger Property Phase 1: Bid and Permit		Haeger Property Phase 1: Implement			
				Haeger Property Phase 2: OSLAD Grant Application Submittal	Haeger Property Phase 2: Planning and Design	Haeger Property Phase 2: Bid and Permit	Haeger Property Phase 2: Implement
				Water Street South: Master Plan	Water Street South: Design and Engineer	Water Street South: Bid and Permit	Water Street South: Implement

Legend:

Shoreline Restoration Improvements

William Bartels Park Expansion and Re-Design

Haeger Property Improvements

Water Street North Improvements

Water Street South Improvements

Main Street Improvements

FY 2024/2025 Priority Actions

Projects	Priority Items
<b>William Bartels Park:</b> Expansion and re-design of William Bartels Park.	<ul style="list-style-type: none"><li>Evaluate and implement ancillary traffic improvements needed to support the vacation of Water Street.</li><li>Master plan Water Street restoration and recreation improvements for William Bartels Park.</li><li>Apply for FY 25 OSLAD Grant for recreation improvements.</li><li>Design, engineer, and permit Water Street vacation and restoration</li><li>Design and engineer recreation improvements.</li><li>Begin implementing Water Street vacation and restoration.</li></ul>
<b>Water Street North:</b> Narrowing Water Street from North Street to Illinois Street and increasing pedestrian accessibility and safety through a Riverwalk trail, on street bike improvements, and traffic calming measures.	<ul style="list-style-type: none"><li>Evaluate additional infrastructure and roadway improvements prior to Water Street road diet and riverwalk improvements.</li></ul>
<b>Haeger Property Phase 1:</b> Acquisition and re-development of the Haeger Pottery property Phase 1.	<ul style="list-style-type: none"><li>Acquire Haeger Property</li><li>Conduct traffic study of River Street re-route.</li><li>Relocate business adjacent to the Haeger Property and Fox River.</li><li>Apply for LWCF Grant for the acquisition of the adjacent parcel.</li></ul>
<b>Shoreline Improvements:</b> Restoration and maintenance of native plant ecosystems along the shoreline of the Fox River.	<ul style="list-style-type: none"><li>Develop shoreline maintenance plant for length of the Fox River within the planning area.</li><li>Begin regular invasive species removal, shoreline restoration, and native area management.</li></ul>

FY 2025/2026 Priority Actions

Projects	Priority Items
<b>William Bartels Park:</b> Expansion and re-design of William Bartels Park.	<ul style="list-style-type: none"><li>Bid and permit recreation improvements</li></ul>
<b>Water Street North:</b> Narrowing Water Street from North Street to Illinois Street and increasing pedestrian accessibility and safety through a Riverwalk trail, on street bike improvements, and traffic calming measures.	<ul style="list-style-type: none"><li>Apply for RTP or ITEP Grants for Riverwalk Trail, road improvements, and bike path connections.</li></ul>
<b>Haeger Property Phase 1:</b> Acquisition and re-development of the Haeger Pottery property Phase 1.	<ul style="list-style-type: none"><li>Submit developer RFP for Haeger Pottery Property.</li><li>Acquire riverfront parcel adjacent to the Haeger Property.</li><li>Evaluate RFP responses.</li></ul>
<b>Shoreline Improvements:</b> Restoration and maintenance of native plant ecosystems along the shoreline of the Fox River.	<ul style="list-style-type: none"><li>Continue regular invasive species removal, shoreline restoration, and native area management.</li></ul>



# Implement

## FY 2026/2027 Priority Actions

Projects	Priority Items
<b>William Bartels Park:</b> Expansion and re-design of William Bartels Park.	<ul style="list-style-type: none"><li>Implement recreation improvements.</li></ul>
<b>Water Street North:</b> Narrowing Water Street from North Street to Illinois Street and increasing pedestrian accessibility and safety through a Riverwalk trail, on street bike improvements, and traffic calming measures.	<ul style="list-style-type: none"><li>Design, engineering, and permitting for Water Street North Riverwalk and road improvements.</li><li>Bid and implement Water Street North improvements</li></ul>
<b>Haeger Property Phase 1:</b> Acquisition and re-development of the Haeger Pottery property Phase 1.	<ul style="list-style-type: none"><li>Begin Master Plan for Haeger Property.</li></ul>
<b>Shoreline Improvements:</b> Restoration and maintenance of native plant ecosystems along the shoreline of the Fox River.	<ul style="list-style-type: none"><li>Continue regular invasive species removal, shoreline restoration, and native area management.</li></ul>

## FY 2027/2028 Priority Actions

Projects	Priority Items
<b>Water Street North:</b> Narrowing Water Street from North Street to Illinois Street and increasing pedestrian accessibility and safety through a Riverwalk trail, on street bike improvements, and traffic calming measures.	<ul style="list-style-type: none"><li>Implement Water Street North improvements</li></ul>
<b>Haeger Property Phase 1:</b> Acquisition and re-development of the Haeger Pottery property Phase 1.	<ul style="list-style-type: none"><li>Apply for FY 28 OSLAD Grant for Phase 1 improvements.</li><li>Begin design and engineering for Phase 1 improvements.</li></ul>
<b>Shoreline Improvements:</b> Restoration and maintenance of native plant ecosystems along the shoreline of the Fox River.	<ul style="list-style-type: none"><li>Continue regular invasive species removal, shoreline restoration, and native area management.</li></ul>

## FY 2028/2029 Priority Actions

Projects	Priority Items
<b>Water Street South:</b> Festival street improvements and connection to Riverwalk Trail on Water Street, from Hill Street to Main Street.	<ul style="list-style-type: none"><li>Begin master plan for Water Street South improvements</li><li>Evaluate potential properties for acquisition through the FEMA Hazard Mitigation Assistance Program.</li></ul>
<b>Haeger Property Phase 1:</b> Acquisition and re-development of the Haeger Pottery property Phase 1.	<ul style="list-style-type: none"><li>Begin design and engineering for Phase 1 improvements.</li><li>Bid and permit Phase 1 improvements.</li></ul>
<b>Shoreline Improvements:</b> Restoration and maintenance of native plant ecosystems along the shoreline of the Fox River.	<ul style="list-style-type: none"><li>Continue regular invasive species removal, shoreline restoration, and native area management.</li></ul>

## Long-Range Action Items

Projects	Priority Items
<b>Water Street South:</b> Festival street improvements and connection to Riverwalk Trail on Water Street, from Hill Street to Main Street.	<ul style="list-style-type: none"><li>Begin design and engineering for festival street improvements.</li><li>Bid , permit, and implement Water Street South improvements.</li></ul>
<b>Haeger Property Phase 1:</b> Acquisition and re-development of the Haeger Pottery property Phase 1, including Phase 1 park space, road improvements, and building development.	<ul style="list-style-type: none"><li>Implement Phase 1 Improvements</li></ul>
<b>Haeger Property Phase 2:</b> Design and re-development of the Haeger Pottery property Phase 2, including Phase 2 park space and pedestrian bridge.	<ul style="list-style-type: none"><li>Apply for OSLAD Grant for Phase 2 improvements.</li><li>Design and engineer Phase 2 improvements pending award.</li><li>Bid, permit, and implement Phase 2 improvements.</li></ul>
<b>Main Street Improvements:</b> Install traffic calming measures, signage, increase pedestrian walkways, and add beautification to Main Street corridor.	<ul style="list-style-type: none"><li>Plan, design, permit and implement streetscape improvements on Main Street</li></ul>
<b>Shoreline Improvements:</b> Restoration and maintenance of native plant ecosystems along the shoreline of the Fox River.	<ul style="list-style-type: none"><li>Continue regular invasive species removal, shoreline restoration, and native area management.</li></ul>
<b>Evaluate Key Properties for Acquisition as Opportunities Arise</b>	





## Appendices

<b>Appendix A:</b> East Dundee Riverfront Master Plan Inventory and Analysis Summary	<b>56</b>
<b>Appendix B:</b> Inventory and Analysis Base Map	<b>70</b>
<b>Appendix C:</b> East Dundee Riverfront Master Plan Stakeholder Interview Summary	<b>71</b>
<b>Appendix D:</b> Online Survey Summary	<b>74</b>
<b>Appendix E:</b> Online Survey Results	<b>76</b>
<b>Appendix F:</b> East Dundee Riverfront Master Plan Strategies Memo	<b>110</b>
<b>Appendix G:</b> East Dundee Riverfront Master Plan In-Person Community Input Meeting Summary	<b>112</b>
<b>Appendix H:</b> East Dundee Riverfront Master Plan Community Input Meeting Summary	<b>115</b>
<b>Appendix I:</b> Community Input Presentation Boards	<b>125</b>
<b>Appendix J:</b> East Dundee Riverfront Master Plan Community Meeting Summary	<b>129</b>





Memorandum

Date: March 2, 2023  
To: Philip Cotter, Village of East Dundee  
From: Lacey Lawrence, Hitchcock Design Group (HDG)

RE: East Dundee Riverfront Master Plan  
Inventory and Analysis Summary

Natural Resources

- Fox River
  - Recommend reaching out to Fox River Stakeholder Groups like; Fox River Study Group and Fox River Ecosystem Partnership and Friends of the Fox River as they have completed and/or sponsored various studies up and down the Fox River. (<https://foxriverecosystem.org/fox/> and <https://www.foxriverstudygroup.org/>)
  - (<http://www.friendsofthefox.org/>)Wetlands and Waters
  - Review Jelkes Creek - Fox River Watershed Action Plan
- Wetlands and Waters
  - Fox River and fringe wetlands
    - Wetland delineation recommended for the complete project area.
    - Field delineations are good for 5-years.
  - No other known mapped wetlands in project area
  - Review Kane County Wetland ADID for resources
- Floodplain and Floodway
  - The Project River reach is located in a Zone AE flood hazard area, meaning it is a studied area with Base Flood Elevation (BFE-100-year) information available. Per the FIRMs (17089C0156H, 17089C0157H, and 17089C0159H), the reach is in a regulated floodplain and floodway of the Fox River. Floodplain (100-year) elevations generally range from El. 720.4 to El. 718 along the project reach. Floodway width is generally ranges from about 280 feet wide to upwards of 470 feet wide along the project reach.
  - Jelkes Creek (a Tributary to the Fox River), also flows through a portion of the project area. Floodplain and floodway limits will also be regulated along this creek and will need to be respected within areas of the project.
  - Unnamed tributary north of IL 72 has mapped floodplain with no floodway. The primary channel runs under Village Hall with a mapped base flood elevation at that location. The floodplain is an unnumbered A zone east of this location (no base flood elevation determined).
- Threatened and Endangered Species
  - IDNR State-Listed Species – EcoCAT Review
    - River Redhorse (*Moxostoma carinatum*)



- Rusty-Patched Bumblebee (*Bombus affinis*)
    - Spike (*Elliptio dilatata*)
  - USFWS Federally-listed Species – IPAC Review
    - Northern Long-eared Bat (*Myotis septentrionalis*)
    - Monarch Butterfly (*Danaus plexippus*)
    - Rusty-Patched Bumble Bee (*Bombus affinis*)
    - Eastern Prairie Fringed Orchid (*Platanthera leucophaea*)
- Upstream/Downstream Dams
  - The Carpentersville Dam is located about 1.5 miles upstream of East Dundee. It is scheduled for removal in 2023-24. Impacts to the project reach are not anticipated to be impacted. The Elgin Dam is located approximately 4.8 miles downstream of East Dundee. East Dundee is not impacted by the reservoir pool associated with the Elgin Dam, and therefore the project reach should not be impacted by the Elgin Dam.

Cultural Resources

- History
  - First settled in 1834 by Jesse Newman, his wife and Joseph Russell.
  - At the raising of the Oatman’s House, a drawing was held to determine the person who would name the town.
    - Alexander Gardiner won and named the town Dundee after his hometown in Scotland.
  - East Dundee produced cheese and dairy historically.
  - Haeger Brick Company produced bricks to help Chicago after the Great Chicago Fire.
  - The Village of East Dundee was incorporated in 1887.
  - The former railroad has become the Fox River Trail  
The former train depot now is the Tourist Center.
- Demographics
  - Total population: 3,083
  - Households: 1,419
  - Median age: 49.0
    - Population is aging and decreasing slightly
  - Median income: \$80,916
    - Persons in poverty: 10.9%
    - Racial/ethnic profile in poverty:
      - 4.3% White
      - 96.8% Black or African American
      - 5.8% Asian
      - 5.1% Other
      - 21.4% Two or more
      - 4.7% non-Hispanic origin
      - 7.8% Hispanic origin
  - Race and Ethnicity:
    - 73.2% White Alone





- 5.7% Black or African American Alone
  - 0.6% American Indian
  - 2.1% Asian
  - 8.2% Other
  - 10.1% Two or more races
- Hispanic Origin: 19.2%
- Persons with Disability: 13.7%
  - Racial/ethnic profile of disabled persons
    - 15.9% White
    - 30.4 % Asian
    - 8.0 % Other
    - 8.3% Two or more
    - 16.3% non-Hispanic origin
    - 10.0% Hispanic origin
- Historic Register
  - Country Tea Room – National Register of Historic Places
  - Dundee Township Historical Society offers plaque program for individuals' homes and places of historical significance.
    - Must be at least 100 years old and have maintained the original appearance and materials.
- Historic District
  - Includes blocks from the waters edge, along Main Street, until Van Buren Street. North along River Street, and stops 2 blocks north of Barrington Ave.
- Downtown Business District
  - Includes downtown portion of East Dundee, from previous Haeger Brick Company parcel, north to North Street and from the water's edge, east to Van Buren Street.
  - Additional areas include parcels along Illinois Route 72 and Route 25
- Other Significant Sites
  - Library
    - Fox River Valley Public Library (555 Barrington Avenue, East Dundee, IL 60118)
  - Village Hall
    - Village of East Dundee (120 Barrington Ave, East Dundee, IL 60118)
  - Higher Education
    - National Louis University – Elgin
    - Judson University - Elgin
  - Malls
    - River Valley Square Shopping Center – East Dundee
    - Spring Hill Mall – West Dundee
  - Area Hotels
    - 124 Lofts Hotel (located in West Dundee, has closest proximity to East Dundee's downtown)



- Holiday Inn & Suites Chicago Northwest – Elgin
- Quality Inn Elgin I-90
- Sonesta Select Chicago Elgin

#### Public Infrastructure

- Highways
  - Illinois Route 72 (East Main Street) with a bridge crossing the Fox River
  - Illinois Route 68 (Penny Avenue) east of the study area
- Railways
  - Traffic signals at Illinois 72 and VanBuren Street, River Streets & IL 68.
- Airports
  - O'Hare Airport - closest commercial airport
- Bike Trails
  - Fox River Trail
  - Fox River pedestrian bridge at North Street
- Other Public Transportation
  - Pace Bus stops along Barrington Ave.
- Parks
  - William C. Bartels Park
  - Lions Park
  - Max Freeman Park
  - Dundee Township Park District Rakow Center
- Public Parking
  - Parking along River Street
  - Lots north and south of Railroad Street, along the Fox River Trail
- Land Use/Zoning
  - The majority of the riverfront is zoned as R-3 Single Family Residential. Properties bordering the southern extent of the study are currently zoned as M1 Limited Manufacturing.
  - Several of the properties along Main Street are zoned as either B1 Downtown Businesses or B2 Community Businesses.
- Ownership
  - Village purchased Haeger Brick Company property and adjacent west property.
  - Village currently owns properties on Main Street, between River Street and the Fox River as well as properties on River Street, between Hill Street and Jackson Street

**Financial Resources**

- TIF Districts
  - The majority of the riverfront and downtown properties included in the study are within the Downtown TIF (TIF #3).
- MFT Program
  - FY 2022-2023 MFT funding street improvements
  - IML estimates \$23.50 for MFT and \$17.70 per capita.
  - for transportation renewal funding for FY23

**Permitting**

- Local Municipality – East Dundee
  - Village Forestry Standards:
    - Trees planted on village-owned property must be of an acceptable species as designated in village codes. There are exceptions for tree species where the characteristic of the tree or landscape could be advantageous to the public.
    - Trees should be planted 15 feet minimum from driveways and alleys. At intersections, trees should be planted within the required sight distance as determined by the Village Engineer.
    - It is the responsibility of the permit holder during construction to protect all trees on the adjacent public right-of-way that may be affected, and fencing must encompass entire drip line.
  - Landscaping
    - Trees used in landscaping shall be a minimum of 3" caliper when installed.
    - Landscaping must be installed to avoid blocking critical sight lines.
  - Rules of Construction
    - Fiscal year begins on the first of May.
    - Operational hours for construction should occur between 7 A.M. and 8 P.M. Monday through Saturday or before 8 A.M. and 8 P.M. on Sunday if accompanied by loud noises.
- Wetland Delineation
  - Required for improvements located within 100ft of a wetland/waterway.
  - Delineate and determine floristic quality of aquatic resources for planning, permitting, and determining impacts, buffers, and required mitigation.
- Kane County Stormwater Management
  - Stormwater Management requirements for new development/impervious, as well as re-developed areas
  - Determine isolated wetlands/waters and associated buffer impacts.
  - Impacts to isolated wetlands/waters require mitigation.
- Kane-DuPage Soil and Water Conservation District
  - Review of soil erosion and sediment control plan and Stormwater Pollution Prevention Plan (SWPPP) for compliance with Illinois Urban Manual for all projects requiring a USACE permit IDNR OWR



- No net fill placed within the floodplain.
- Maintain existing elevations or lower in floodway.
- Hydrologic modeling for areas of proposed fill in floodway

- IDNR T&Es

- May require fish and mussel survey.
- Incidental Take Permit

- IDNR & OWR

- Determine flood hazard zone (Project reach currently mapped as Zone AE)
- Fox River is a Public Water of the State. Required to consider the associated regulations in Part 3704 (Regulation of Public Waters) and Part 3720 (Rules Establishing Horizontal and Vertical Clearances for Bridges Over the Fox River)
- No net fill placed within the floodplain.
- Must follow requirements in Part 3708 (Floodway Construction in Northeastern Illinois) and must be an Appropriate Use of the Floodway. Must demonstrate that the appropriate use will not reduce floodway conveyance or storage and will not increase velocities and flood heights. Appropriate Uses of the Floodway include:
  - Flood control structures, dikes, dams and other public works or private improvements relating to the control of drainage, flooding or erosion (Section 18g of the Act) or water quality or habitat for fish and wildlife (e.g. Section 3708.80(a)(3) and (4));
  - Structures or facilities relating to the use of, or requiring access to, the water or shoreline, such as pumping and treatment facilities, and facilities and improvements related to recreational boating, commercial shipping and other functionally dependent uses (Section 18g of the Act);
  - Storm and sanitary sewer outfalls;
  - Underground and overhead utilities;
  - Recreational facilities such as playing fields and trail systems including any related fencing built parallel to the direction of flood flows;
  - Detached Garages, storage sheds, or other non-habitable accessory structures to existing buildings that will not block flood flows. This does not include the construction or placement of any other new structures, (Section 18g of the Act) fill, building additions, buildings on stilts, fencing (including landscaping or plantings designed to act as a fence) and the storage of materials;
  - Bridges, culverts, roadways, sidewalks, railways, runways and taxiways and any modification thereto;
  - Parking lots built at or below existing grade where either:
    - The depth of flooding at the 100-year frequency flood event will not exceed 1.0 foot;
    - The parking lot is for short-term outdoor recreational use facilities where the applicant agrees to restrict access during overbank flooding events and agrees to accept liability for all damage caused by vehicular access during all overbank flooding events
  - Aircraft parking aprons built at or below ground elevation where the depth of flooding at the 100-year frequency flood event will not exceed 1.0 foot;



- Regulatory floodway regrading, without fill, to create a positive slope toward a watercourse;
  - Flood proofing activities to protect existing structures such as, but not limited to, constructing water tight window wells, and elevating;
  - The replacement, reconstruction, or repair of a damaged building, provided that the outside dimensions of the building are not increased, and provided that, if the building is damaged to 50% or more of the building's market value before it was damaged, the building will be protected from flooding to or above the 100-year frequency flood elevation; and
  - Modifications to an existing building that would not increase the enclosed floor area of the building below the 100-year frequency flood elevation, and which will not block flood flows including but not limited to, fireplaces, bay windows, decks, patios and second story additions.
- Hydrologic/Hydraulic modeling for areas of proposed fill in floodplain/floodway
- Proposed Development may require FEMA Map Revisions in the form of Conditional Letter of Map Revision (CLOMR) and Letter of Map Revision (LOMR)
- IEP NPDES
  - Stormwater pollution prevention plan (SWPPP)
  - Disturbance > 1 acre
- SHPO/IHPA
  - Determination of any impact to cultural sites/historic architecture
  - May require Phase 1 Archeological Report for undisturbed sites.
- USACE
  - Determine wetland/waters of the US impacts.
  - > 0.1acre of fill requires mitigation.
  - On-site mitigation/restoration opportunities to incorporate into projects.
  - Mitigation through purchase of wetland bank credits in Fox River Watershed in Kane County bank
  - Wetland/waters of the US buffer impacts require mitigation – can incorporate buffer restoration into projects.
  - Nationwide Permit (NWP)
    - For fill/ impacts less than 1.0 acres
    - Current NWP program is valid until March 2026
    - Water Quality Certification is generally included as part of the NWP approval.
  - Individual Permit
    - For fill/ impacts greater than 1 acre
    - Requires individual IEPA 404 Water Quality Certification
- IEPA 404 Water Quality Certification
  - Required for USACE Individual Permits Anti-degradation analysis and alternatives. Permit process can take up to 2 years.



- USFWS
  - May require threatened and endangered species or habitat surveys.
  - Project construction timelines may need to be adjusted for specific species. Tree and vegetation removals timed to avoid habitat impacts.

#### Local Planning Documents

- Comprehensive Mater Plan, 2010
  - Plan amendment to the 2002 plan, reprioritizes planning and zoning efforts with changing trends.
    - Village is developing plans for enhanced public transit to increase transportation options for residents and improve accessibility for those outside the community.
    - Development changes are now focused on commercial and employment use.
      - Positively affect tax revenue by stabilizing tax base and shifting tax burden to non-residential development
    - Conservation Zoning
      - Recognizes that McGraw Wildlife Foundation Property, Spring Creek Forest Preserve, and undeveloped flood plain areas along the Fox River should be preserved as open space.
      - Includes large vacant sites with existing or former natural resource extraction uses.
- Strategic Plan, 2019-2024
  - 5-year plan to become regionally known for entertainment and family friendly amenities.
    - 5 goals to accomplish:
      - Create a well-known, livable, walkable community
      - Financial stability and sustainability
      - Sustainable service delivery through staff support and development
      - Economic development
      - Sustainable infrastructure and IT
    - To create a walkable community:
      - The riverfront has been isolated from pedestrian access. The Village will emphasize utilizing the riverfront and developing its natural and recreational amenities.
        - The Fox River bike path, historic downtown, and riverfront must be completely integrated.
    - Aesthetic improvements and clear identity for the downtown as well as downtown development are a priority to grow the economy.
      - Façade Improvement Program
      - Redevelopment Agreements
- KLOA Traffic Study
  - Three (3) consecutive days of data collection



- Analyzed prevailing speed and need to reduce speed limit.
  - Volume of truck and cut through traffic.
  - Recommendations for measures that can be taken to improve traffic conditions.
- Dundee Township Park District Comprehensive Park Analysis Plan
  - The plan was developed to identify recreational needs in the community and provide recommendations for funding and implementation.
  - In East Dundee, the plan focused on developing a park master plan for Lions Park to reduce the parking and maintenance building.
- Kane County Forest Preserve Master Plan, 2020 Update
  - Goals set in the masterplan include:
    - Improve biodiversity across district lands
    - Evaluate and implement operations and maintenance efficiencies
    - Establish a capital maintenance management plan
    - Strengthen public relations and community outreach
    - Improve preserve access
    - Grow the foundation
    - Increase environmental education awareness and partnerships
    - Expand volunteer program
    - Develop and administer a safety, risk management and employee well-being program
    - Evaluate service levels and resource needs
    - Meet professional standards and liability aversion
  - Updated improvements in 2020 include:
    - Access to existing trails were reviewed.
      - Counters were installed on the Fox River Trail to evaluate use
    - Dam removal in Carpentersville is ongoing grant project through the IDNR
    - Nearby improvements include the Schweitzer Woods Forest Preserve march and woods restoration in West Dundee
- CMAP on to 2050
  - The Chicago Metropolitan Agency for Planning created a comprehensive plan to help communities address transportation, housing, economic, environmental, and quality of life issues.
    - 5 Main areas investigated:
      - Community – creating strategic and sustainable development by reinvesting in communities, creating walkable communities, and improving on natural resources.
      - Prosperity – by pursuing regional economic development, supporting regions traded clusters, align local economic development planning with regional goals
      - Environment – planning for climate resilience, protect and enhance aquatic systems, reduce flood risk to protect people and assets, conserve shared water supply, improve natural resources and integrate preservation into redevelopment and growth.



- Governance – using collaborative leadership to address regional challenges, encouraging partnerships, data driven investments
  - Mobility – make transit accessible and competitive, improve travel safety, improve resilience of transportation network for climate change and weather.
- Integrated Management Plan for the Fox River Watershed in Illinois
  - This plan was developed by people living in the watershed to develop methods to enhance the Fox River ecosystem and supposed the demands for natural resources. The plan has 16 key factors to achieve the vision. Each factor has listed benefits, costs, and recommendations to implement.
  - Recreation Strategies and Recommendations:
    - Enhance year-round land and water based recreation
    - Identify areas on shoreline for additional access to recreation
    - Prevent multi-use conflicts such as hiking and horse riding on one trail
      - Promote no wake restrictions near canoe launches
      - Have clear signage and pavement markings
    - Identify areas of passive recreation to preserve the river
    - Connect public lands through multi-use trails
  - Habitat Strategies and Recommendations
    - Develop comprehensive plan to identify and protect fish and wildlife
    - Protect and restore instream habitat
    - Improve riparian areas
    - Identify and restore areas with the highest restorability.
  - Land Use Strategies and Recommendations
    - Develop a map of existing and potential conservation lands within the Fox River watershed.
    - Promote sensible growth and development by ensuring that the map of potential conservation lands has sustained attention in the future throughout the watershed, through an organization created for this purpose.
    - Support land development and management practices that protect and conserve the biologic diversity and water resources within the Fox River watershed.
    - Protect, manage, or acquire quality natural resource areas including upland habitat, lakes, and wetlands throughout the watershed.
  - Water Quality Strategies and Recommendations
    - Formulate a watershed-wide database for water quality and fish data
    - Encourage proactive efforts to protect ground water, surface water, and sensitive recharge area, particularly preserving the drinking water supplies in the watershed.
    - Develop a Water Budget for the surface and ground water sources in the Fox River watershed and determine long-term water use goals
    - Promote public partnerships.
  - Stormwater Strategies and Recommendations
    - Reduce existing discharge rates of stormwater runoff from urban, developing and agricultural land uses.



- Develop new and innovative stormwater management practices to control runoff rates, quantity and quality at its origins.
    - Develop incentive packages for reduction of existing discharge rates.
    - Promote and implement non-structural (natural) stormwater management techniques to reduce streambed and streambank erosion and flooding.
    - Maintain, stabilize, enhance and restore the natural integrity to streams, creeks, and drainage ways in urban, developing and agricultural areas.
    - Form a Fox River Watershed Stormwater Management Committee
  - Education Strategies and Recommendations
    - Expand the network of groups/individuals interested in protecting the Fox River watershed so they can share information and other resources, and seek grants in partnership.
    - Develop a high quality information packet for the media with a map of the entire Fox River Watershed and use it, with consistent press releases, to establish and maintain rapport with a contact at each media outlet.
    - Establish a connection between urban, suburban, and rural populations in the Fox River Watershed by getting involved in existing outreach programs.
    - Collaborate with existing groups to sponsor a variety of watershed awareness events.
    - Encourage development of sub-watershed advocacy groups
    - Develop educational programs for stakeholders.
- Water Quality Trend Analysis for the Fox River Watershed: Stratton Dam to the Illinois River
  - This study analyzed biological nutrient levels and water quality within the Fox River watershed.
  - The trend found decreasing concentrations of most bio-nutrients, indicating improving water quality overall.
    - Water flowing downstream of the Algonquin testing station did show an increase in dissolved phosphorus and a decrease in dissolved oxygen.
  - The study's recommendation for future work to reduce water pollution was to follow best management practices as proposed in the Illinois Nutrient Loss Reduction Strategy.
- Fox River Study Group
  - The Fox River Study Group is a group of stakeholders using research to better enhance the ecology of the Fox River. The study group supports sustainable policies and development across the Fox River watershed.
    - Developed Fox River Implementation Plan
- Fox River Implementation Plan
  - This comprehensive master plan was developed by the Fox River Study Group to provide measures to address water quality impairments in the Fox River watershed.
  - Key items that may affect the East Dundee area include:
    - The removal of the Carpentersville Dam
      - Not expected to have any negative impacts
  - East Dundee has lower phosphorus levels compared to surrounding communities due to biological nutrient removal systems in their wastewater treatments.



#### Active Recreation Trends

- Worldwide Survey of Fitness Trends by American College of Sports Medicine, Health, and Fitness Journal
  - Functional fitness training was the #5 trend for 2019, 2020, and 2021.
  - Dropping from #2 in 2022 to #13 in 2023 is home exercise gyms.
  - Top fitness trends for 2023:
    - Wearable technology is the #1 trend for 2023.
    - Strength training with free weights ranked #4 for 2022.
    - Body weight training ranked #8 for 2022.
    - Fitness programs for older adults ranked #11 in 2022.
    - Functional fitness training ranked #14 for 2022.
    - For 2023 outdoor activities ranked #3.
    - High-intensity interval training (HIIT) remains at #7 for 2023.
    - Exercise for weight loss starting in 2016 began to move down the list to a low of #16 for 2021.
    - Employing certified fitness professions has remained a steady trend at #13 for both 2021 and 2022.
    - Personal training ranks #10 for 2023
  - Dropping out of the top 20 for 2023 were online live and on-demand exercise classes and online personal training.
  - New survey entries for 2023 were balance and stabilization training, stretch-based training, plyometric training, virtual reality exercise training, and medicine ball training.
  - Left off the survey in 2023 were low-cost and budget gyms, mind-body movement, boutique fitness studios, boot camp-style programs, post-COVID recovery programs, and blood flow restriction training.
- Sports, Fitness, and Leisure Activities, Topline Participation Report by Sports and Fitness Industry Association
  - Racquet sports had the largest gain in participation in 2022, increasing by 17.6% or around 8 million participants from 2021 with Pickleball leading the way with an 85.7% year to year growth.
  - Team sports' recovery has been driven by casual participants. Water sports and outdoor sports also showed similar participation rate increases to team sports in 2022.
  - The top two most participated sport categories for every generation were fitness and outdoor sports.
  - Team sports were heavily dominated by Gen Z and millennial generations. Fitness remains the only sports category where Gen Z participation is significantly less than the other generations.
  - For the first time since 2010, the number of inactive people-not participating in at least any of the sports/activities that SFIA tracks-in the U.S. dropped below 70 million people.
  - Total participation in aquatic exercise decreased by 4.6% over a 3-year period. Casual aquatic exercise (1-49 times) increased by 7.7%, while CORE aquatic exercise (50+ times in a year) decreased by 35.6%
  - Total participation in canoeing has increased by 5.95 over a 3-year period.





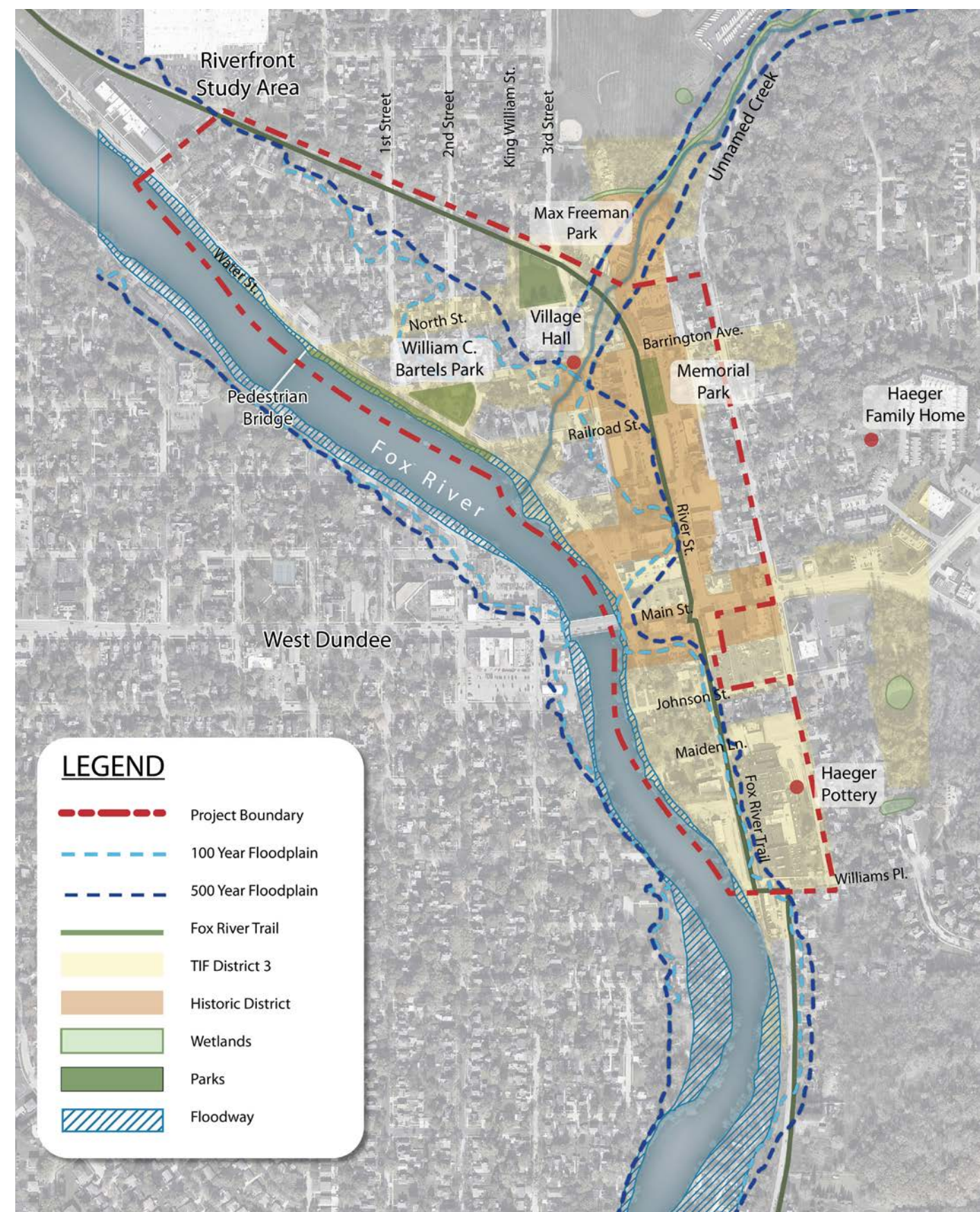
- Total participation in recreational kayaking has increased by 19.1% over a 3-year period.
- Total participation in whitewater kayaking has increased by 5.5% over a 3-year period.
- Total participation in rafting has increased by 4.5% over a 3-year period.
- Total participation in stand-up paddling has increased by 6.0% over a 3-year period.
- Even though inactivity decreased in all household's income levels in 2022, there is still a wide gap between the activity of the highest and lowest income levels. Income should not be a requirement to activity and our industry needs to do a better job of making activity more equitable.
- Almost 70% of Americans stated that they became more aware of the importance of being physically active since living through the COVID-19 pandemic. This sentiment was higher in females (70.3%) than males (65.9%)
- Participation in group fitness-based activities continued to struggle, but showed some signs of recovery. Boot camp style training, cardio kickboxing, and stationary cycling (group) all increased in participation in 2022, but are still significantly down from their 2019 numbers.
- Health club-based activities continued to struggle.
- Barre and Pilates showed solid participation increases in 2022, while yoga decreased for the first time in the last decade.
- Golf and tennis continue to maintain their momentum. Golf increased by 9.7% last year, while tennis increased by 4.3%. Both sports have grown over 20% since 2019.
- For the 5<sup>th</sup> straight year trail running and hiking (day) total participation increased.
- Camping, fishing, and bicycling activities recovered to 2020 participation levels after showing slight decreases in 2021.
- Outdoor Participation Trends Report by Outdoor Industry Association
  - Since the COVID pandemic began in early 2020 the outdoor participant base has increased 6.9%.
  - New outdoor participants are more diverse than the overall outdoor participant base.
  - High-frequency, or "core" participation", in outdoor recreation is declining.
    - A "Core" participant engages in outdoor recreation activities 51 times or more annually.
    - "Core" participation decreased from 71.9% of the total outdoor recreation participants to 58.7% in 2021.
  - The number of participants in outdoor recreation ages 55 years and older increased more than 14% since 2019. Ages 65 and older were in the fastest growing age category, with 16.9% growth since the pandemic began.
  - Since the COVID-19 pandemic was declared in March of 2020, the number of new and returning (lapsed) outdoor participants has increased 26%, the highest ever recorded.
  - The 2021 data indicates that participation in outdoor recreation retained momentum in 2021. This data indicates that outdoor recreation is "sticky:" once someone begins to participate, that are likely to continue to participate.
  - 6.8 million Americans, a record number, tried outdoor recreation for the first time in 2021.



- Overall, growth in outdoor recreation slowed in 2021 compared to 2019.
- Currently 72% of outdoor recreation participants are white. If the outdoor participant base does not become more diverse over the next thirty years, the percentage of outdoor recreation participants in the population could slip from 54% today to under 40% by 2060.
- If not addressed, the lack of diverse outdoor participation could lead to:
  - Significant revenue loss for businesses in the outdoor market
  - Less support for the conservation of public lands
- The number of females participating in outdoor recreation has increased by 20 million since 2015, and the number of males has increased by 19 million.
- The South Atlantic region (DE, FL, GA, MD, NC, SC, VA, WV, and DC) provides the largest share of outdoor recreation participants by region with 20.1% of all participants.
- The participation rate for households with children has trended up for more than five years. Typically, families participate at significantly higher rates than adults with no children.
- The average personal income of outdoor participants is \$70,635, about \$10,000 more than the average for all Americans.
- In the U.S., highly educated persons are more likely to participate in outdoor recreation.
- Participation in outdoor recreation starts close to home. Local neighborhood parks, playground, and city parks are the most popular venues for outdoor outings.
- Younger kids are more active in the outdoors than teens and adults regardless of ethnicity/race.
- Core participants have slightly higher income levels than the broader Outdoor participant base.
- Over a two-year period recreational kayaking increased by 17.3%
- Over a two-year period white water kayaking increased by 1.6%
- Over a two-year period stand up paddling increased by 5%
- Over a 2-year period freshwater and fishing other than saltwater increased by 4.3%



Appendix B:



Appendix C:



Memorandum

Date: May 31, 2023  
To: Philip Cotter, Village of East Dundee  
From: Hitchcock Design Group (HDG)

RE: **East Dundee Riverfront Master Plan  
Stakeholder Interview Summary**

Overview

Three separate stakeholder group discussions were conducted with a total of seven (7) participants. Participants were informed of the project background then asked a series of questions related to what should be of focus for the East Dundee Riverfront Master Plan. The comments from each group were compiled and a summary of responses for each question are provided below.

Stakeholders

1. Village of West Dundee
2. Friends of the Fox River
3. Fox River Study Group
4. Northern Kane County Chamber
5. Immanuel Lutheran Church and School
6. Residents along the riverfront

Common themes and topics discussed:

1. What are the main issues that need to be addressed during the project? (i.e., safety, capacity, aesthetics, service, hospitality, etc.)
  - Multiple stakeholders noted improved accessibility to the river is needed including a connection to Fox River Trail.
  - Public parking near the river for events and access
  - Impact on the river and water quality with development
  - Maintenance of river's edge and maintenance of habitat
  - Safety for pedestrians on Water Street due to high speeds and truck traffic
  - Bringing people to the river and providing spaces for various arts
  - Naturalize as much as possible and maintain aquatic habitat.
  - Avoid naturalization to prevent damage costs with the river flooding.
  - Create an identity with aspects that couldn't be anywhere else besides a riverfront.
2. What are the key elements that should be addressed during the project? (i.e., utilities, lighting, paving, circulation, furnishings, etc.)
  - Circulation and accessible paving should be addressed.
  - Utility analysis may be needed with flooding that's occurred.
  - Stakeholders noted lighting should be dim and is disruptive to wildlife.
  - Buildings and businesses along the river are an issue and cannot keep businesses in
    - Stakeholder suggested purchasing and re-using the land to naturalize.

Planning  
Landscape Architecture

\\projects\p\p\East Dundee Riverfront Master Plan\02 Project Management\05 Stakeholder Interviews\memo 20230601\_stakeholder summary\_rev.docx





- Building on south of Main Street, along the river was suggested to be repurposed as a boat rental or river education museum, other stakeholders liked the idea of the museum.
  - State-of-the-art green infrastructure
3. Are there specific project aspects that need attention? (i.e., specific geographic area improvements, specific materials, specific problems, etc.)
- Parking near the river would be nice but space is a challenge.
  - Haeger property would be ideal location for businesses and restaurants for people to stop at off of the bike path.
  - Pedestrian river crossings south of 72
  - Coordination with West Dundee’s improvements
4. What are the important cultural or historical facts about the community or project area?
- People are loyal to Haeger family name and properties.
  - Opportunity to incorporate history such as with a history walk.
  - Suggested to connect with Dundee Township Historical Society
  - Haeger property could be space for extending events downtown.
5. What other communities/ projects are models for this initiative?
- West Dundee’s riverwalk
  - Naperville’s riverwalk
  - Any town that has an activity on the river that would require people to come to that town in order to participate in that amenity.
  - West Dundee was also noted to be too built up with too much pavement by stakeholders.
6. What ideas does the interviewee have that would help achieve the plan? (i.e., actions, policies, innovations, fund raising ideas, etc.)
- Work cooperatively through civic events or projects with West Dundee
  - Chamber will help advise municipalities with any plan and can spread the word.
  - Capitalize on events and spread the word at events.
  - Be open and honest with community members about the master plan.
7. What are the major challenges to achieving the project goals? (i.e., jurisdictional regulations, property ownership, politics, funding, etc.)
- Funding was mentioned by several stakeholders as an issue and was noted that the plan could be phased out and partially covered through grants.
  - Maintenance costs of improvements over time can be an issue.
  - Politics could be an issue.
  - Limited space along the river.
  - Multiple stakeholders noted the private properties and residential houses on the riverfront may be an issue.
8. What elements will make this project successful?
- Bike path is very used, would be good to connect to.



- More shops and more reasons to visit more often.
  - Several stakeholders noted the river is very underutilized.
  - Area of boat rental/ launch, removal of dam may increase traffic on the river.
9. What could you do to help the Village implement the Master Plan? (i.e., advocacy, outreach, education, financial, etc.)
- West Dundee would like to partner and come up with mutual benefits.
  - The Northern Kane County Chamber would be happy to help with outreach, advocacy, and education.
  - Immanuel Lutheran Church is open to holding meetings in the fellowship hall for gathering input.
  - Fox River Study Group can partner and help with public education. The group is looking for projects to highlight as state of the art.

**Additional Comments**

- Stakeholder suggested a park or residential space on the Haeger Pottery property.



Memorandum

Date: May 31, 2023  
To: Philip Cotter, Village of East Dundee  
From: Hitchcock Design Group (HDG)

RE: East Dundee Riverfront Master Plan  
Online Survey Summary

Survey Responses:

A total of 314 responses were received for the online survey between April 13th and May 22nd.

- 88% of respondents are familiar with or very familiar with the Riverfront study area.
  - 59% residents of East Dundee
  - 35% live in an adjacent community
- Most respondents (60%) are from households with two or more adults and no children, 27% of households have one or more adults with children under the age of 18.
- The median age of respondents (42%) is 51 to 69 years and 37% age 35 to 59 years.
- Most respondents are somewhat satisfied with the current infrastructure and personal comfort/maintenance within DOWNTOWN and along the RIVERFRONT.
  - 51% very satisfied with personal safety and security in downtown
  - 52% very satisfied with bicycle facilities along the riverfront and 49% in downtown
  - 46% not satisfied with public parking available near the riverfront
  - 35% not satisfied with riverbank and river (water) access near the riverfront
- 51% of respondents view the riverfront as close to but not a part of downtown.
- 76% of respondents view the riverfront as very important to East Dundee’s identity.
- 57% of respondents visit East Dundee several times a month.
  - 91% frequent a restaurant, club or bar
  - 73% bike or walk along the Fox River Trail
  - 71% attend a special event
- 50% of respondents visit a park along the riverfront more than 4 times a year.
  - 69% walk to or along the riverfront
  - 50% walk, run or bike
  - 45% observe nature
- 71% of respondents currently walk, run or ride bikes outdoors frequently.
  - 78% neighborhood paths, 68% paths in East Dundee



- 17% of respondents currently participate in water-based recreation often.
  - 53% on the Fox River, in or near East Dundee
  - 66% participate in kayaking and 48% fishing
- 92% of respondents believe the Village should improve the riverfront in East Dundee.
  - 82% protect/preserve the river’s ecosystem
  - 81% provide residents with more to do
  - 79% further connect the downtown to the riverfront
  - 77% improve the image of the area
- 70% of respondents would be very likely to use the riverfront if it were improved.
- 64% of respondents would support the Village allocating finances for improvements.

Possible improvements include:

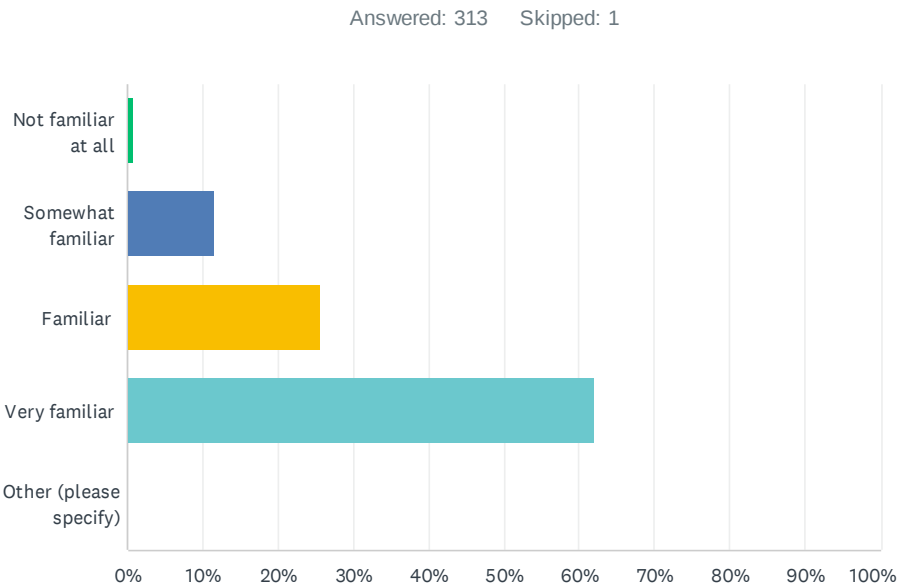
- 76% would like to see more native landscaping/shoreline stabilization and 61% more ornamental landscaping/beautification
- 66% would like to see more seating available along the riverfront
- 65% would like to see better riverbank access and 53% better river (water) access
- 61% would like to see removal of invasive and non-native vegetation
- 55% would like to see public restrooms

Other improvements suggested include:

- Accessible/assisted canoe/kayak launch
- Kayak/canoe/paddleboard rentals
- Wildlife/nature viewing and protection
- ADA accessible site amenities
- Gathering spaces/picnic shelters
- Wayfinding signage
- Environmental education signage
- Site furnishings: benches, picnic tables, trash cans, bike racks
- Riverfront dinning/restaurants/food trucks
- Special events along the riverfront: music, festivals, farmers market, art/craft fairs
- Improved walking path
- Pathway lighting
- Improved pedestrian safety with wider paths, additional buffer from Water Street, and safe pedestrian crossing of Water Street
- Dog park
- More parking
- Public art/sculpture
- Community garden
- Mini golf
- Skate park/pump track
- More parks and open space

Appendix E:

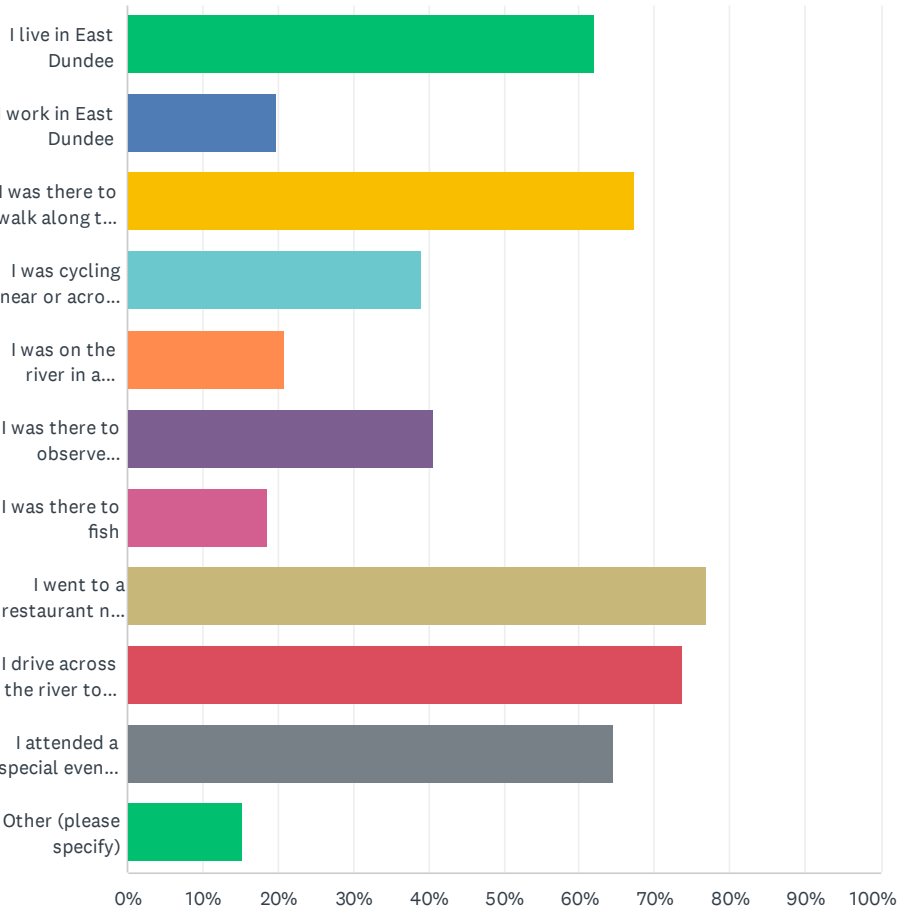
Q1 How familiar are you with East Dundee's Riverfront or other destinations within the riverfront study area? (see map below)



ANSWER CHOICES	RESPONSES	
Not familiar at all	0.96%	3
Somewhat familiar	11.50%	36
Familiar	25.56%	80
Very familiar	61.98%	194
Other (please specify)	0.00%	0
TOTAL		313

Q2 If you answered "Familiar" or Very familiar", please check as many points below as apply:

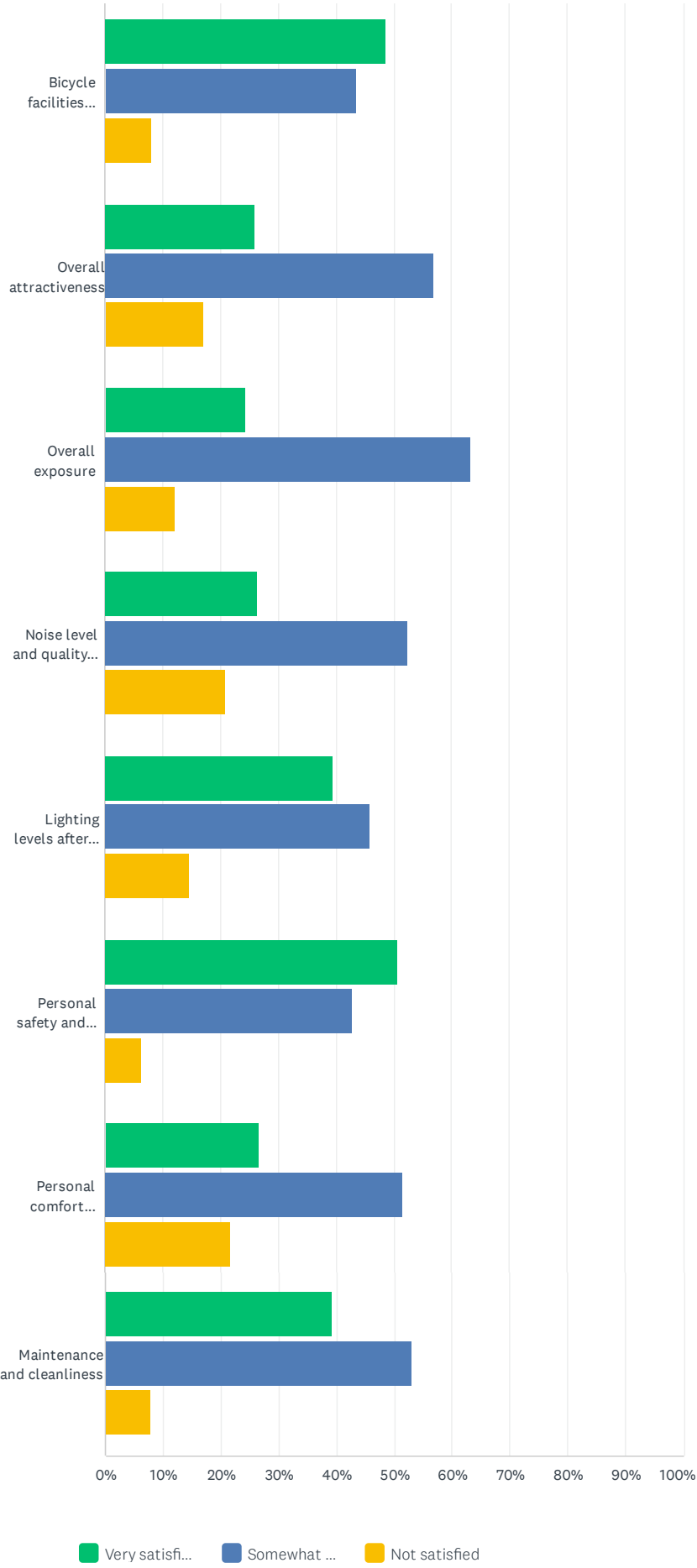
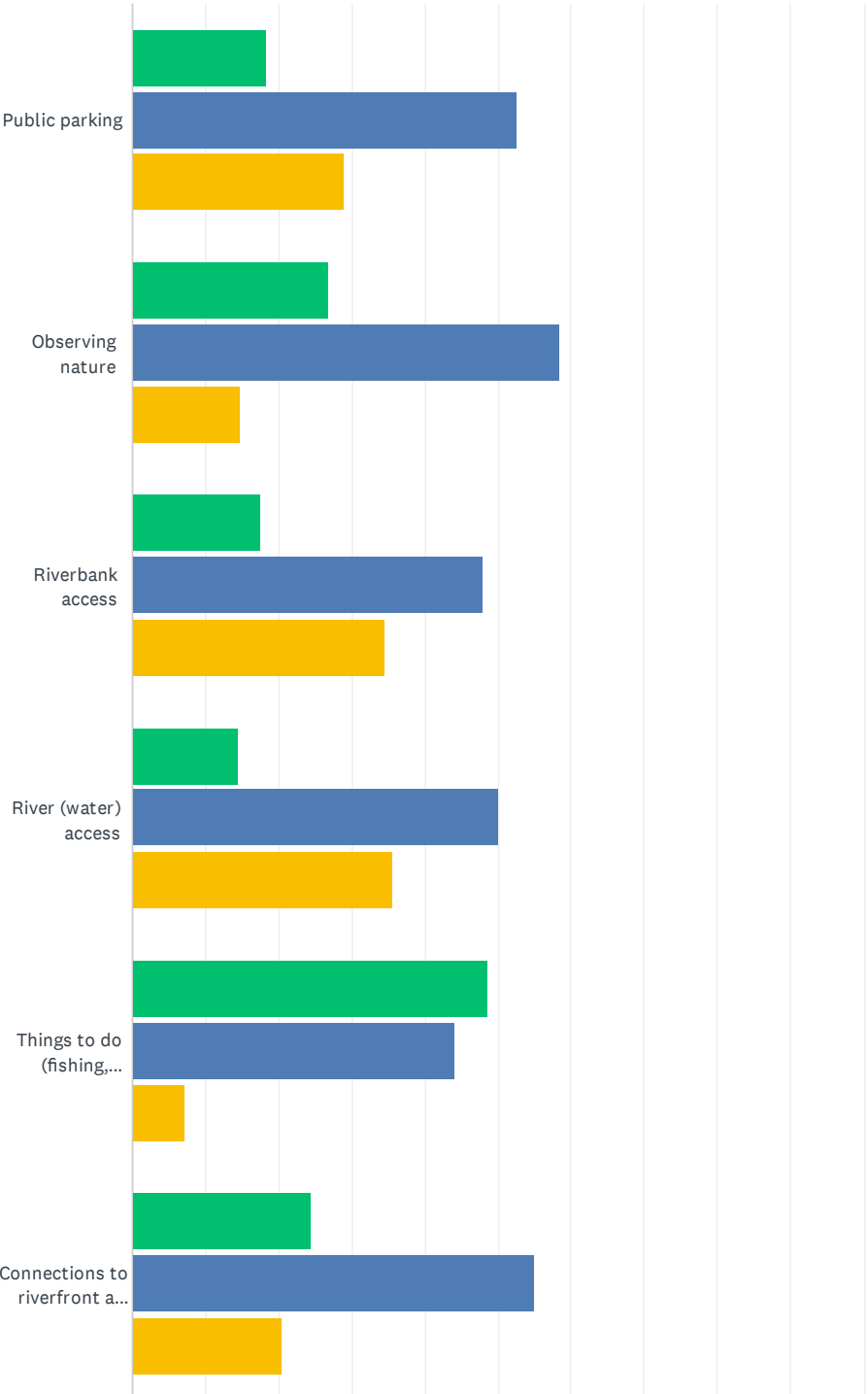
Answered: 221   Skipped: 93



ANSWER CHOICES	RESPONSES	
I live in East Dundee	61.99%	137
I work in East Dundee	19.91%	44
I was there to walk along the riverwalk trails	67.42%	149
I was cycling near or across the river	38.91%	86
I was on the river in a kayak, canoe, or other watercraft	20.81%	46
I was there to observe wildlife in and along the river	40.72%	90
I was there to fish	18.55%	41
I went to a restaurant near the river	76.92%	170
I drive across the river to and from downtown	73.76%	163
I attended a special event along the river	64.71%	143
Other (please specify)	15.38%	34
Total Respondents: 221		

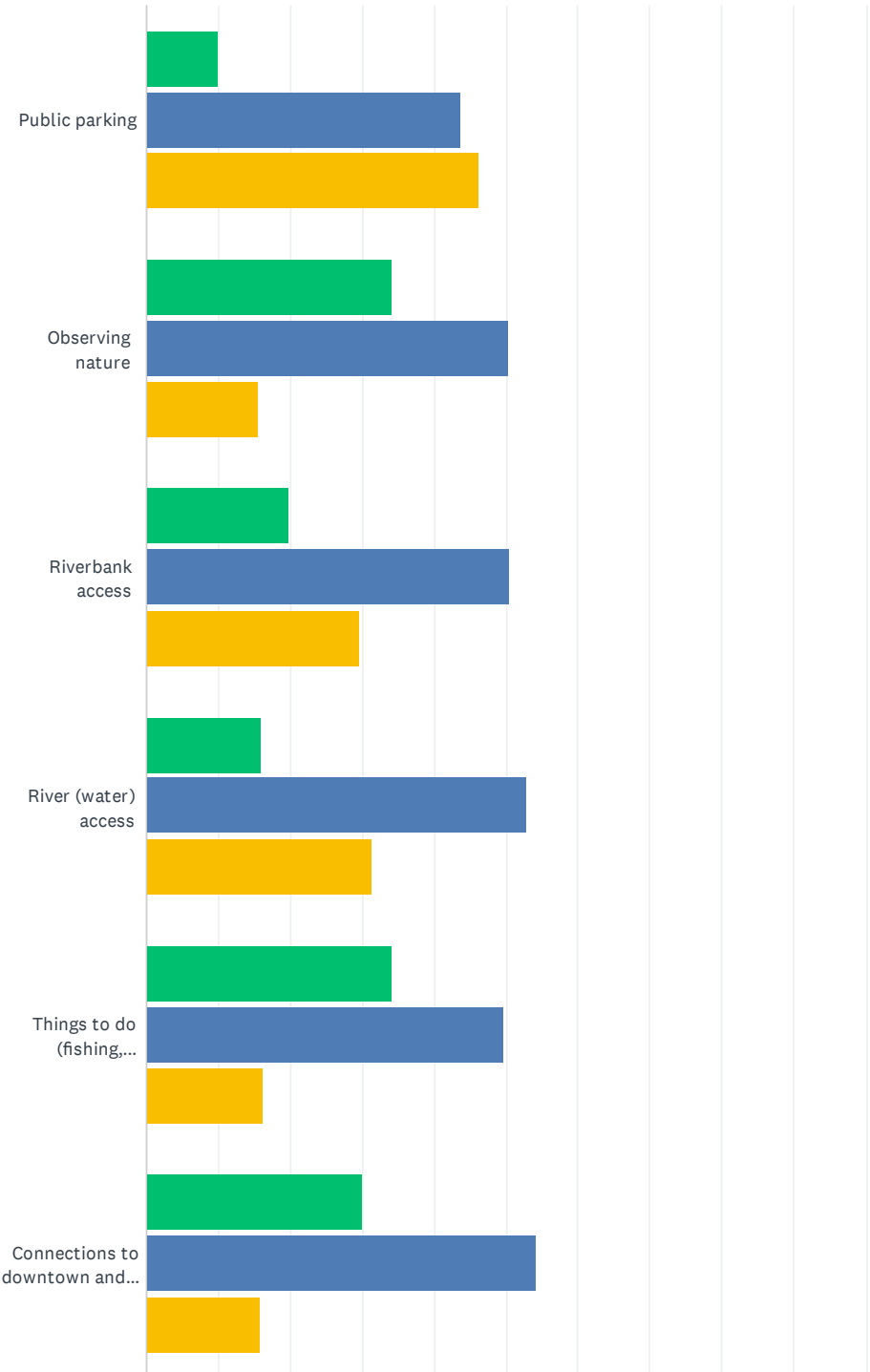
Q3 If you answered "Familiar" or Very familiar" on Question 1, please rate your satisfaction with the following with East Dundee's DOWNTOWN:

Answered: 219   Skipped: 95

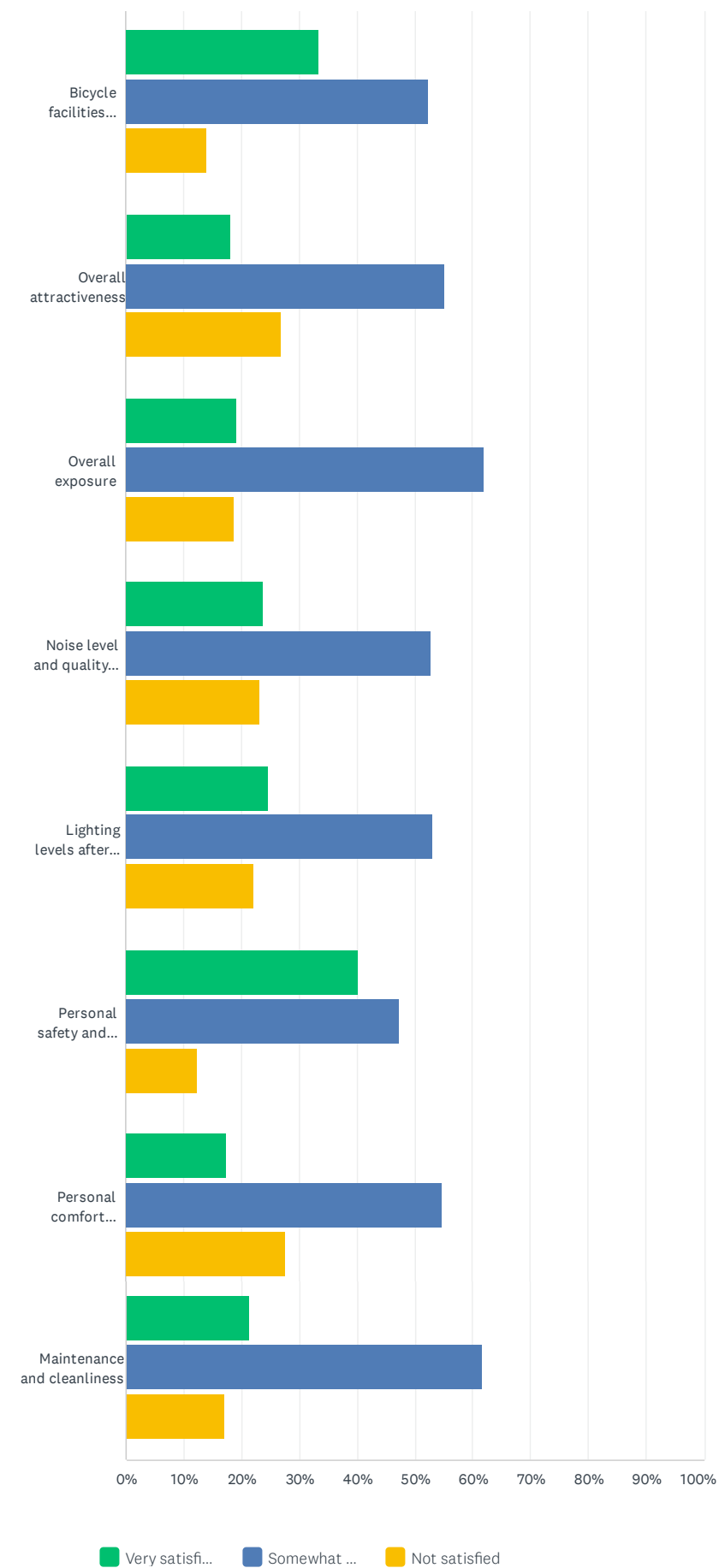


Q4 If you answered "Familiar" or Very familiar" on Question 1, please rate your satisfaction with the following with East Dundee's RIVERFRONT:

Answered: 202   Skipped: 112

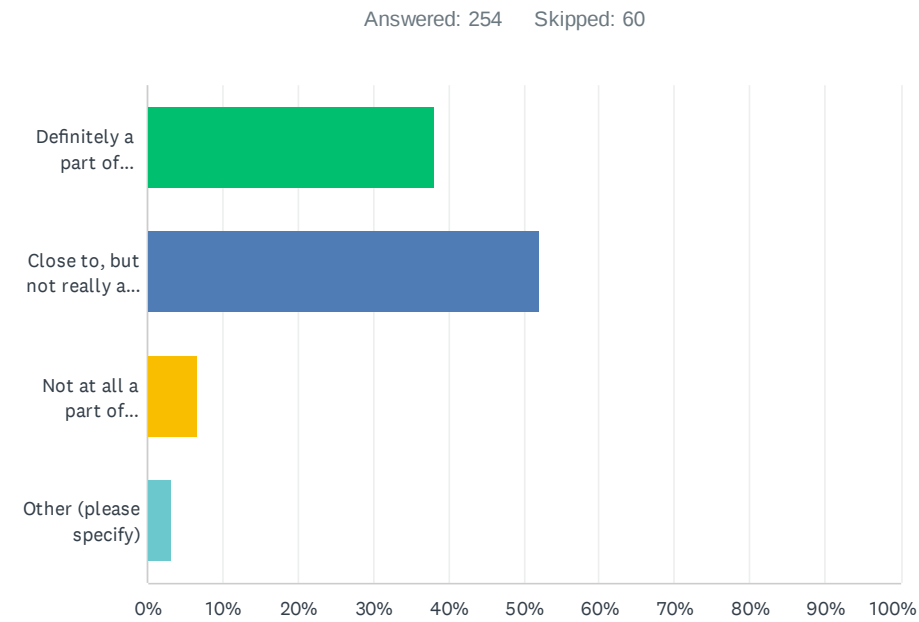




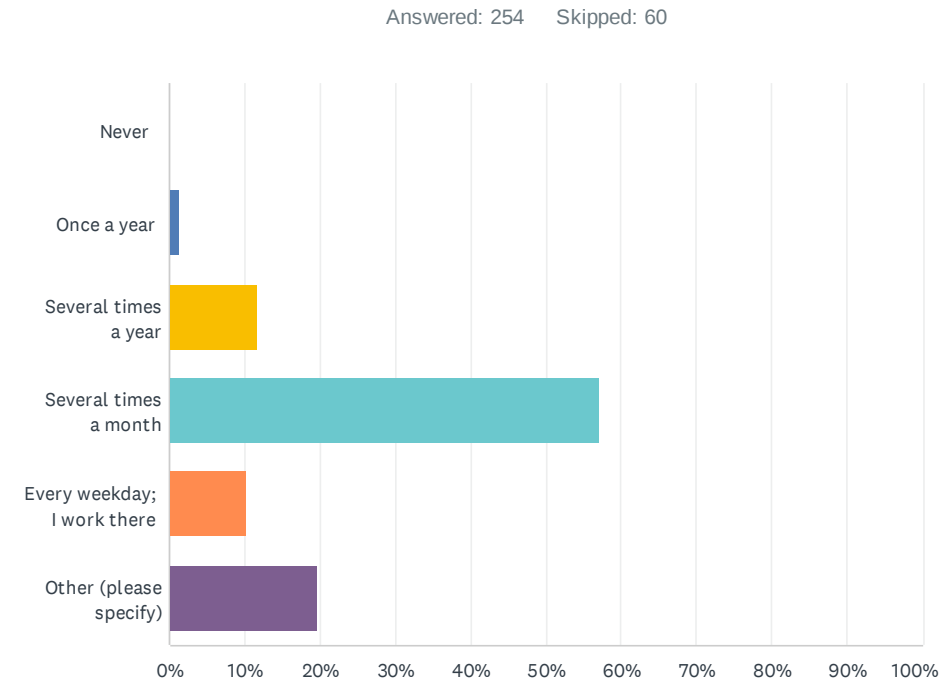


	VERY SATISFIED	SOMEWHAT SATISFIED	NOT SATISFIED	TOTAL	WEIGHTED AVERAGE
Public parking	9.95% 20	43.78% 88	46.27% 93	201	2.36
Observing nature	34.17% 68	50.25% 100	15.58% 31	199	1.81
Riverbank access	19.90% 39	50.51% 99	29.59% 58	196	2.10
River (water) access	15.90% 31	52.82% 103	31.28% 61	195	2.15
Things to do (fishing, cycling, playing, attending events, eating/drinking, walking, etc.)	34.01% 67	49.75% 98	16.24% 32	197	1.82
Connections to downtown and other nearby destinations	30.10% 59	54.08% 106	15.82% 31	196	1.86
Bicycle facilities (trails, parking, maps, etc.)	33.51% 64	52.36% 100	14.14% 27	191	1.81
Overall attractiveness	18.04% 35	55.15% 107	26.80% 52	194	2.09
Overall exposure	19.27% 37	61.98% 119	18.75% 36	192	1.99
Noise level and quality (water, vehicles, etc.)	23.83% 46	52.85% 102	23.32% 45	193	1.99
Lighting levels after sunset	24.74% 48	53.09% 103	22.16% 43	194	1.97
Personal safety and security	40.21% 78	47.42% 92	12.37% 24	194	1.72
Personal comfort (appearance, seating, directional information, restrooms)	17.44% 34	54.87% 107	27.69% 54	195	2.10
Maintenance and cleanliness	21.24% 41	61.66% 119	17.10% 33	193	1.96

Q5 Do you think of the riverfront study area as being part of, or close to the downtown?

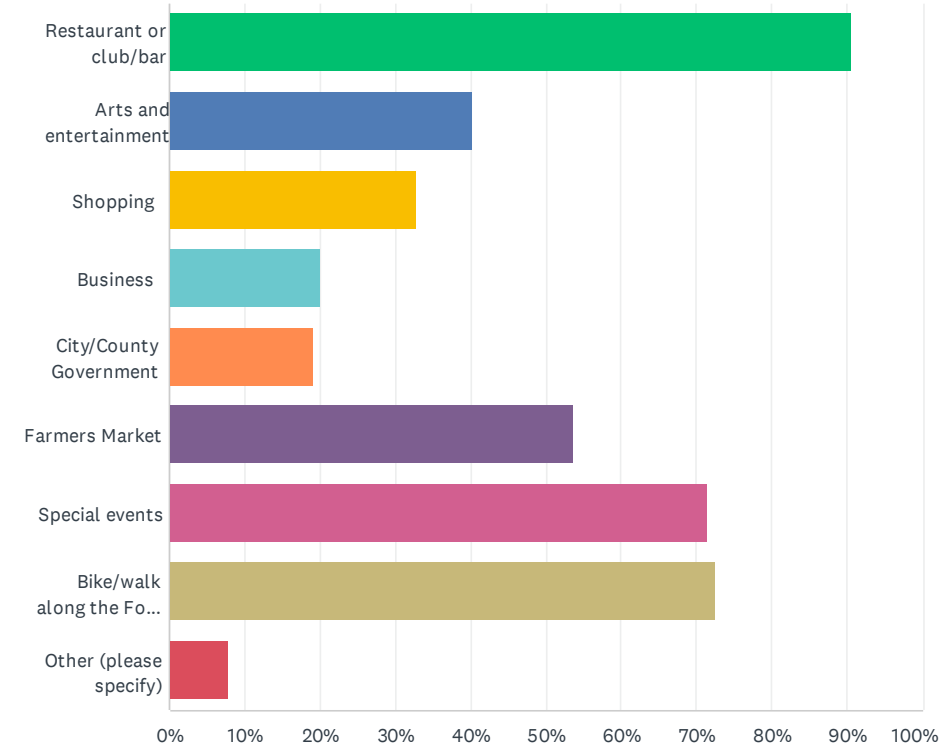


Q6 How often do you go to downtown East Dundee?



Q7 If you go downtown, why do you go? (Check all that apply.)

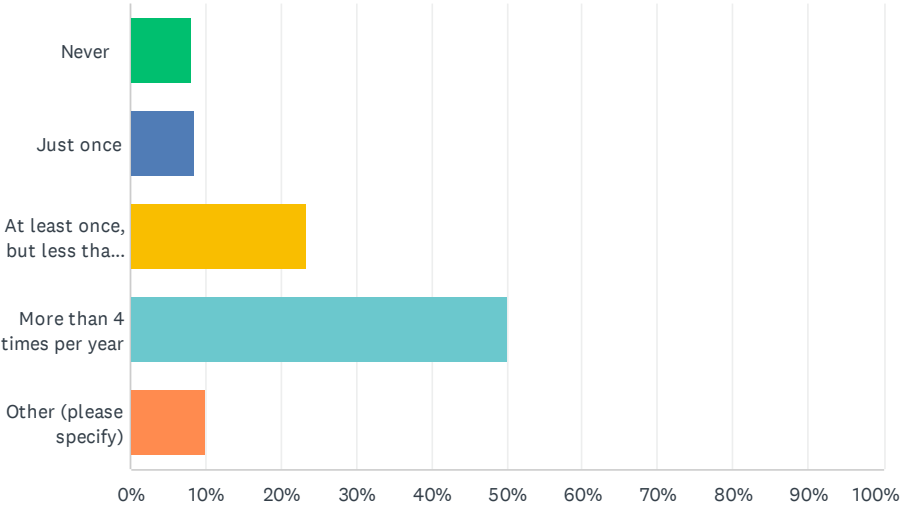
Answered: 255    Skipped: 59



ANSWER CHOICES	RESPONSES	
Restaurant or club/bar	90.59%	231
Arts and entertainment	40.39%	103
Shopping	32.94%	84
Business	20.00%	51
City/County Government	19.22%	49
Farmers Market	53.73%	137
Special events	71.37%	182
Bike/walk along the Fox River Trail	72.55%	185
Other (please specify)	7.84%	20
Total Respondents: 255		

Q8 Have you been to the riverfront park within the study area? (see map below)

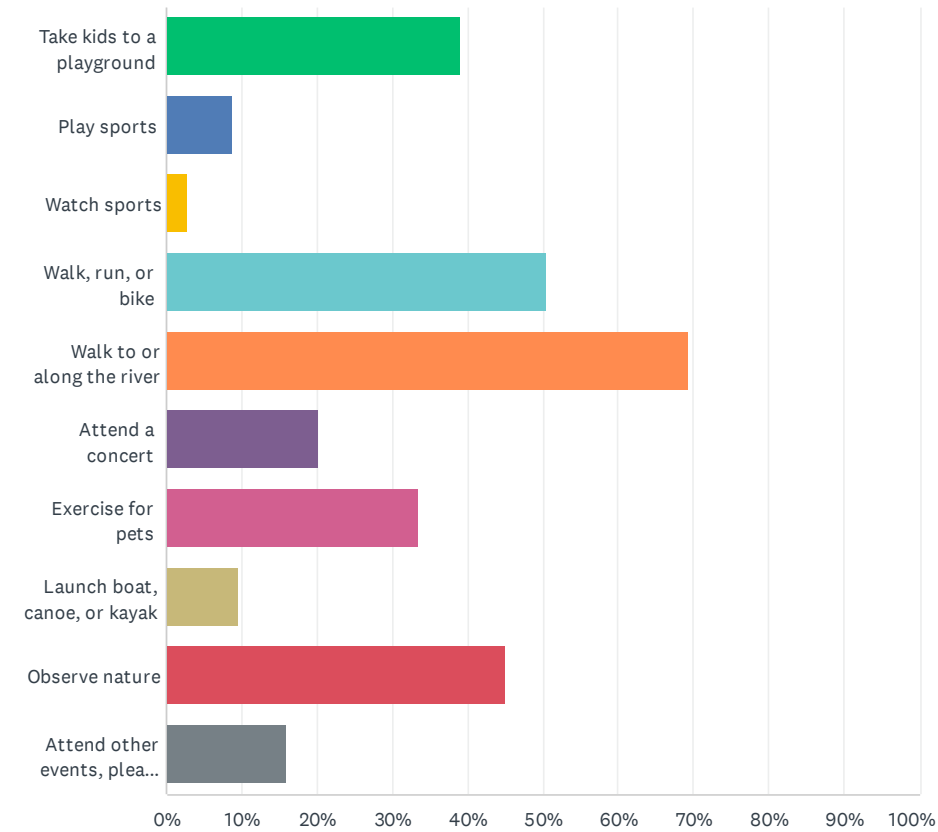
Answered: 248    Skipped: 66



ANSWER CHOICES	RESPONSES	
Never	8.06%	20
Just once	8.47%	21
At least once, but less than 4 times per year	23.39%	58
More than 4 times per year	50.00%	124
Other (please specify)	10.08%	25
TOTAL		248

Q9 If you've been to the riverfront park within the study area, what have you done at the park? Please check all that apply.

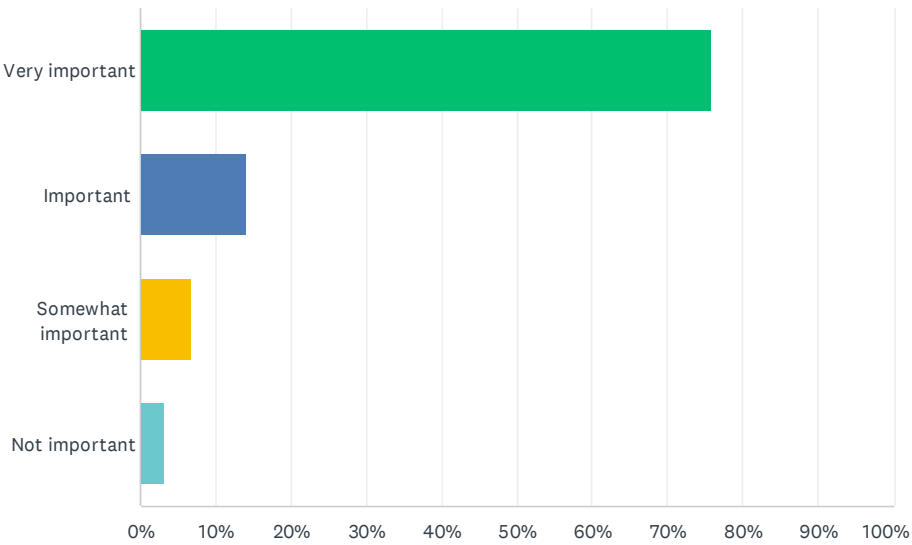
Answered: 218   Skipped: 96



ANSWER CHOICES	RESPONSES	
Take kids to a playground	38.99%	85
Play sports	8.72%	19
Watch sports	2.75%	6
Walk, run, or bike	50.46%	110
Walk to or along the river	69.27%	151
Attend a concert	20.18%	44
Exercise for pets	33.49%	73
Launch boat, canoe, or kayak	9.63%	21
Observe nature	44.95%	98
Attend other events, please list:	16.06%	35
Total Respondents: 218		

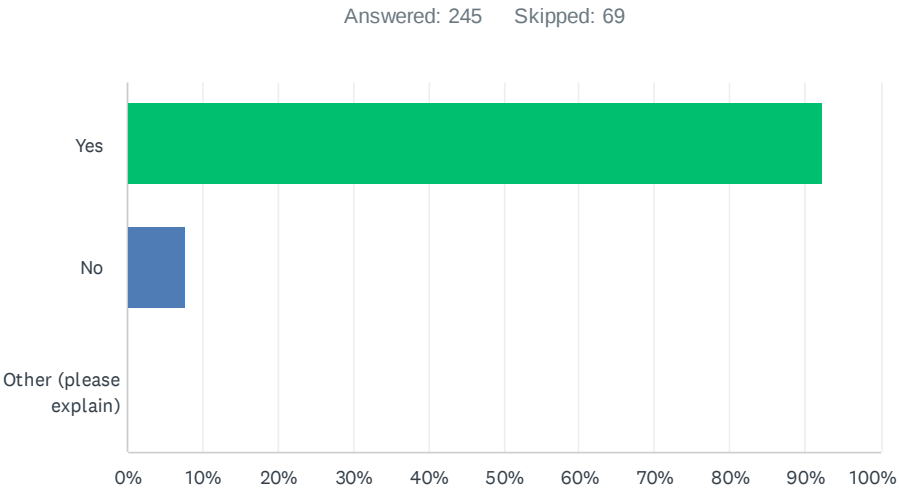
Q10 How important is the river to East Dundee's identity?

Answered: 248   Skipped: 66



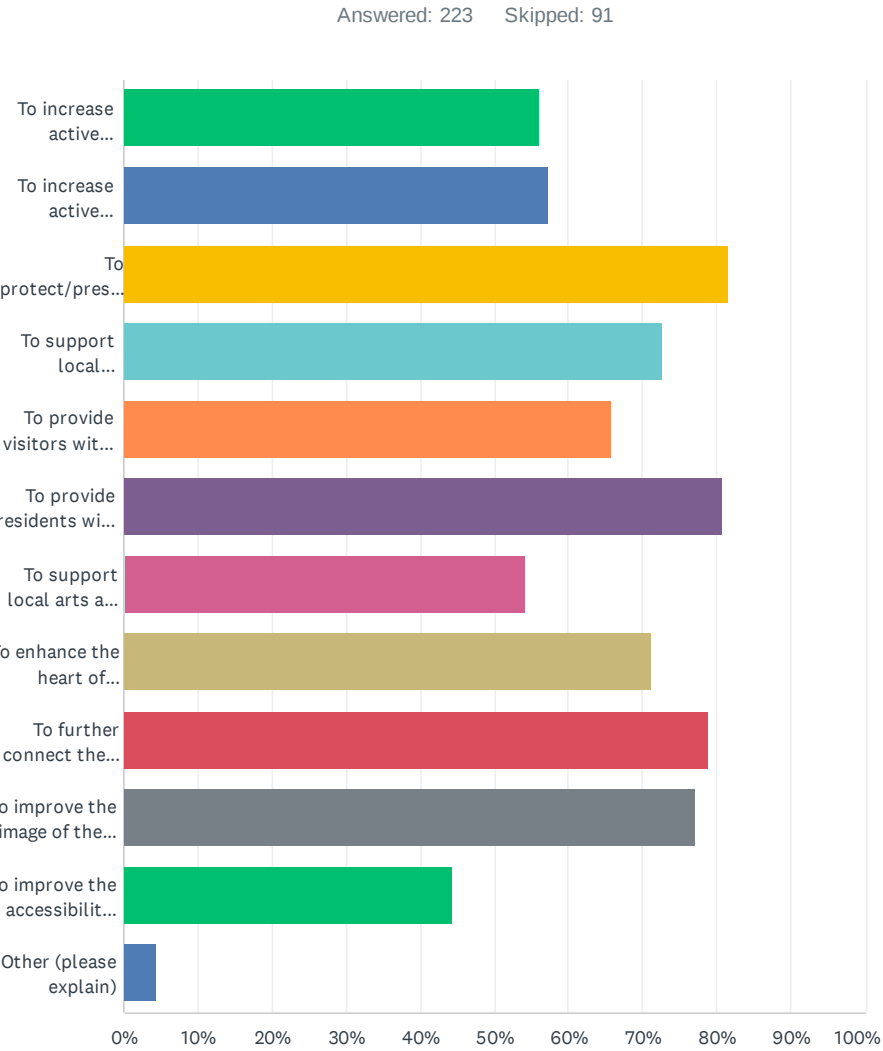
ANSWER CHOICES	RESPONSES	
Very important	75.81%	188
Important	14.11%	35
Somewhat important	6.85%	17
Not important	3.23%	8
TOTAL		248

Q11 Should the Village of East Dundee improve and enhance the river and/or the riverfront experience through East Dundee?



ANSWER CHOICES	RESPONSES	
Yes	92.24%	226
No	7.76%	19
Other (please explain)	0.00%	0
TOTAL		245

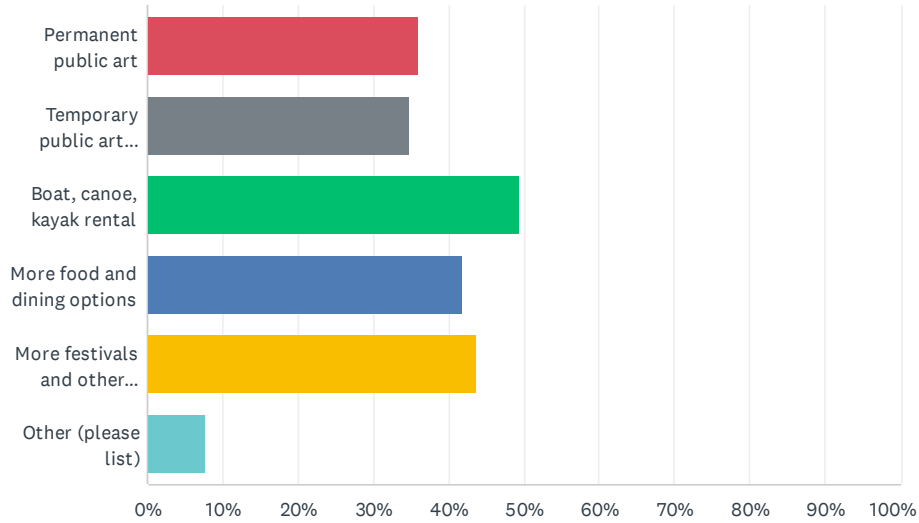
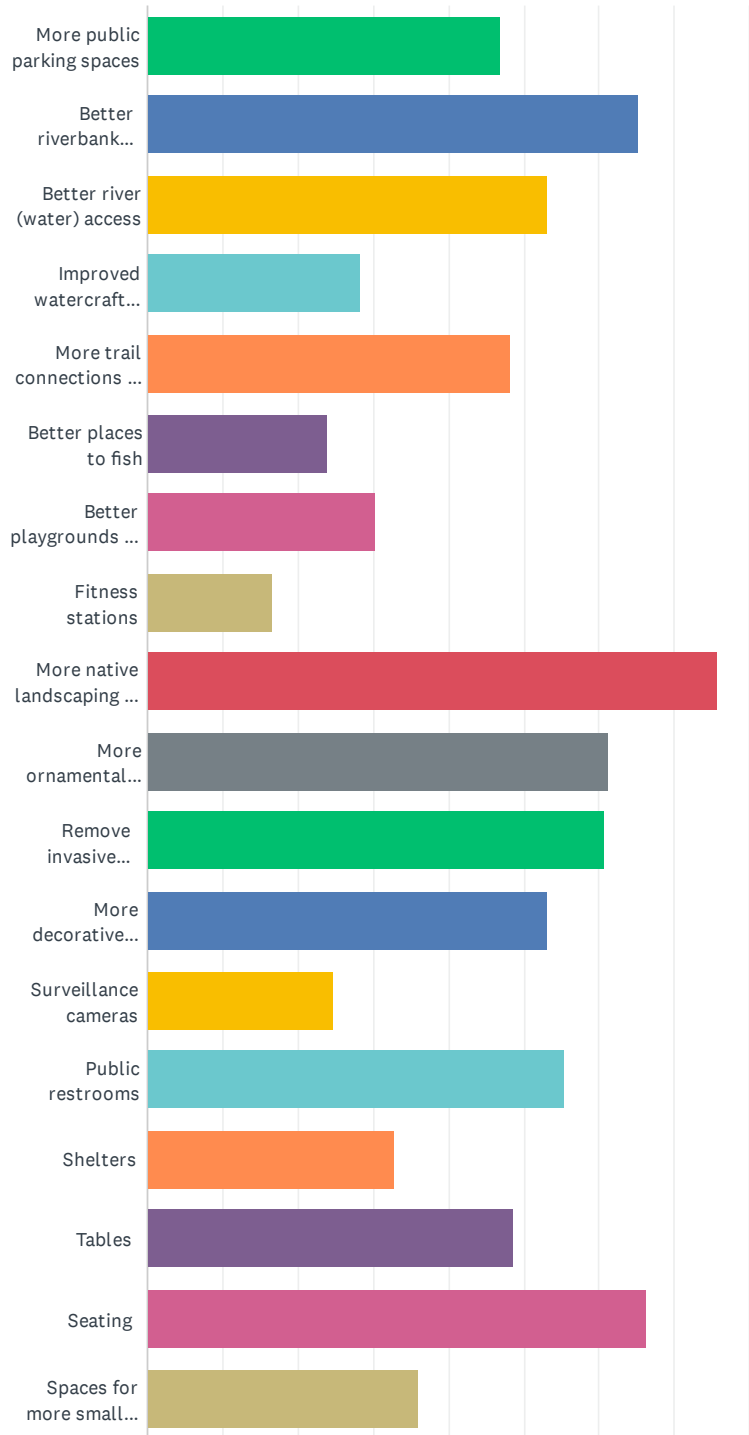
Q12 If you answered "yes", please tell us why the river and/or riverfront should be enhanced. Check all that apply.



ANSWER CHOICES	RESPONSES	
To increase active water-based recreation	56.05%	125
To increase active land-based recreation	57.40%	128
To protect/preserve the river's ecosystem	81.61%	182
To support local businesses and the local economy	72.65%	162
To provide visitors with more to do	65.92%	147
To provide residents with more to do	80.72%	180
To support local arts and culture	54.26%	121
To enhance the heart of downtown	71.30%	159
To further connect the downtown and riverfront	78.92%	176
To improve the image of the area	77.13%	172
To improve the accessibility of the area	44.39%	99
Other (please explain)	4.48%	10
Total Respondents: 223		

Q13 If you answered "yes", please tell us what improvements will enhance the Fox River and/or the East Dundee Riverfront? Check all that apply.

Answered: 222    Skipped: 92



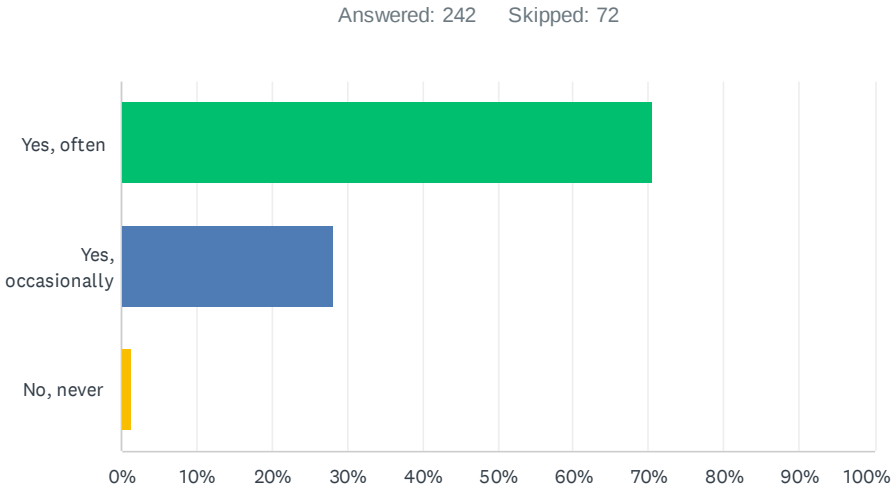
ANSWER CHOICES	RESPONSES	
More public parking spaces	46.85%	104
Better riverbank access	65.32%	145
Better river (water) access	53.15%	118
Improved watercraft navigability through East Dundee	28.38%	63
More trail connections and bicycle facilities	48.20%	107
Better places to fish	23.87%	53
Better playgrounds or adventure courses	30.18%	67
Fitness stations	16.67%	37
More native landscaping and riverfront stabilization	75.68%	168
More ornamental landscaping and riverfront beautification	61.26%	136
Remove invasive (non-native) vegetation	60.81%	135
More decorative lighting	53.15%	118
Surveillance cameras	24.77%	55
Public restrooms	55.41%	123
Shelters	32.88%	73
Tables	48.65%	108
Seating	66.22%	147
Spaces for more small events	36.04%	80
Permanent public art	36.04%	80
Temporary public art exhibitions	34.68%	77
Boat, canoe, kayak rental	49.55%	110
More food and dining options	41.89%	93
More festivals and other special events	43.69%	97
Other (please list)	7.66%	17
Total Respondents: 222		



East Dundee Riverfront Master Plan		SurveyMonkey	
ANSWER CHOICES		RESPONSES	
More public parking spaces		46.85%	104
Better riverbank access		65.32%	145
Better river (water) access		53.15%	118
Improved watercraft navigability through East Dundee		28.38%	63
More trail connections and bicycle facilities		48.20%	107
Better places to fish		23.87%	53
Better playgrounds or adventure courses		30.18%	67
Fitness stations		16.67%	37
More native landscaping and riverfront stabilization		75.68%	168
More ornamental landscaping and riverfront beautification		61.26%	136
Remove invasive (non-native) vegetation		60.81%	135
More decorative lighting		53.15%	118
Surveillance cameras		24.77%	55
Public restrooms		55.41%	123
Shelters		32.88%	73
Tables		48.65%	108
Seating		66.22%	147
Spaces for more small events		36.04%	80
Permanent public art		36.04%	80
Temporary public art exhibitions		34.68%	77
Boat, canoe, kayak rental		49.55%	110
More food and dining options		41.89%	93
More festivals and other special events		43.69%	97
Other (please list)		7.66%	17
Total Respondents: 222			
#	OTHER (PLEASE LIST)	DATE	
1	Have businesses clean up storefronts- some are run down and ugly (compared to new/renovated buildings in past couple years)	5/12/2023 9:07 AM	
2	Remove haeger pottery building	4/23/2023 4:05 PM	
3	Patrolling / monitored cameras to keep illegal stuff from going on, especially after dark, at our to be improved riverfront.	4/19/2023 10:47 PM	
4	Hager pottery turned into something useful for kids	4/19/2023 8:57 PM	
5	Farmers market improvements including designates covered market area or pop up river walk shops like Batavia.	4/18/2023 7:55 AM	

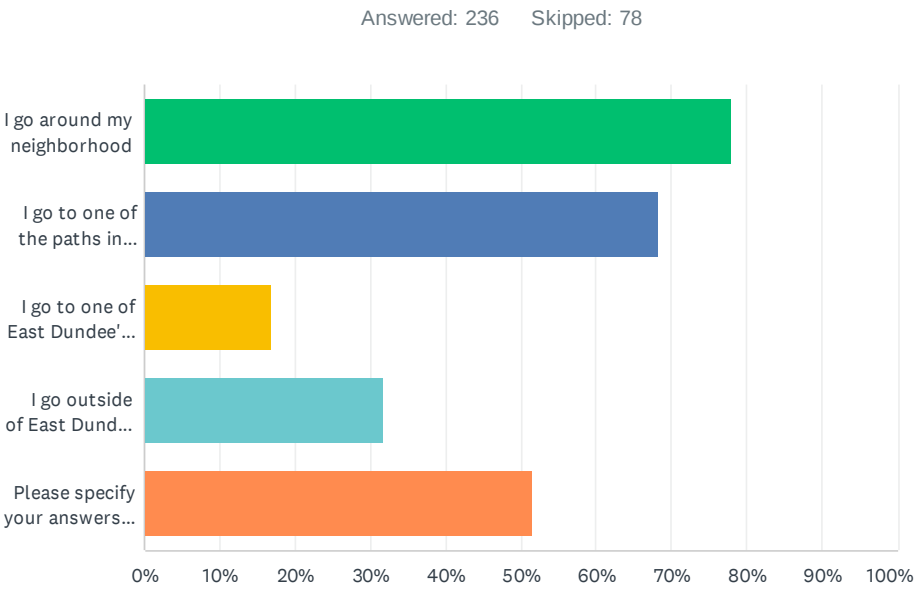
East Dundee Riverfront Master Plan		SurveyMonkey
6	A picnic area for small family gatherings with access to grill would be amazing	4/18/2023 7:27 AM
7	An actual permanent path you can enjoy along the river	4/16/2023 1:28 PM
8	Educational boards about the river and watershed and why we should be caretakers. Friends of the Fox River would be perfect to partner with for this!	4/16/2023 8:37 AM
9	More nightlife and also more kid/family friendly activities/venues	4/15/2023 11:14 PM
10	River access bring revenue to Dundee.	4/15/2023 10:09 AM
11	Prohibit 18 Wheel and other large trucks on Water Street	4/14/2023 4:17 PM
12	Skate park along the bike path. Skaters don't have anywhere to go and if you don't give one to them, they'll find somewhere you don't want them to go. Furthermore, there should be a focus on the culture and history of our town. This plan will likely result in the demolition of the Haeger property, and surrounding properties. These sites are vital to our towns history and deserve to be memorialized somehow.	4/14/2023 11:51 AM
13	More places to picnic and enjoy. Mimic West Dundee	4/13/2023 10:03 PM
14	More light post around the park and sidewalks.	4/13/2023 8:42 PM
15	I teach canoe and kayak and there is no issue with watercraft (non powered) navigability btween the two Dundeess except at very low water levels, which is not under East Dundee's control.	4/13/2023 6:47 PM
16	West Dundee did a beautiful job cleaning up & stabilizing shore line & has nice bricked area to sit & enjoy river. East Dundee looks decaying & unsafe on banks. Whatever is done, please be mindful of current residents who live there so traffic, noise & safety are not compromised. We paid a lot for our homes there.	4/13/2023 5:47 PM
17	Hopefully when something done to cleanup the old Haeger Pottery property along the river	4/13/2023 3:39 PM

Q14 Do you go for outdoor walks, runs, or bike rides?



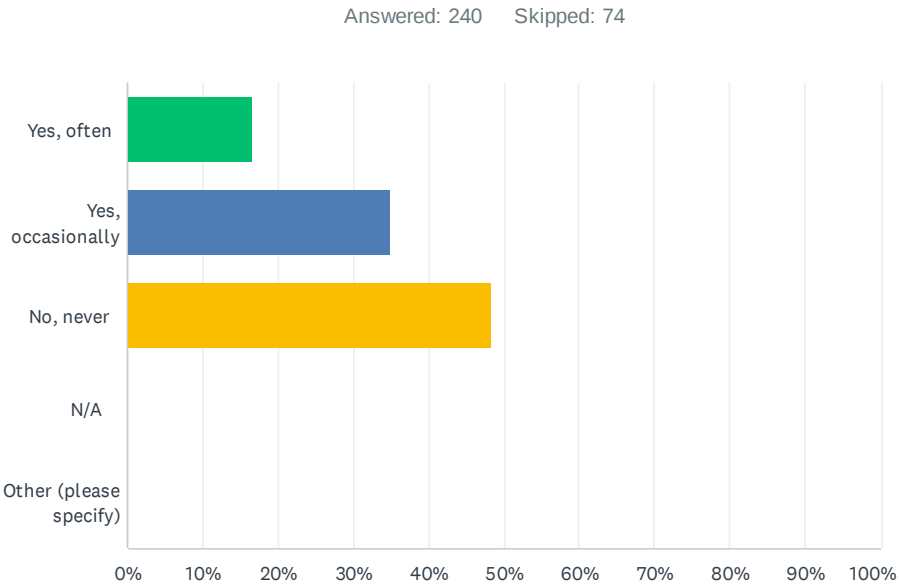
ANSWER CHOICES	RESPONSES	
Yes, often	70.66%	171
Yes, occasionally	28.10%	68
No, never	1.24%	3
TOTAL		242

Q15 If you answered "yes, often" or "yes, occasionally", where do you walk, run, or bike ride? Check all that apply.



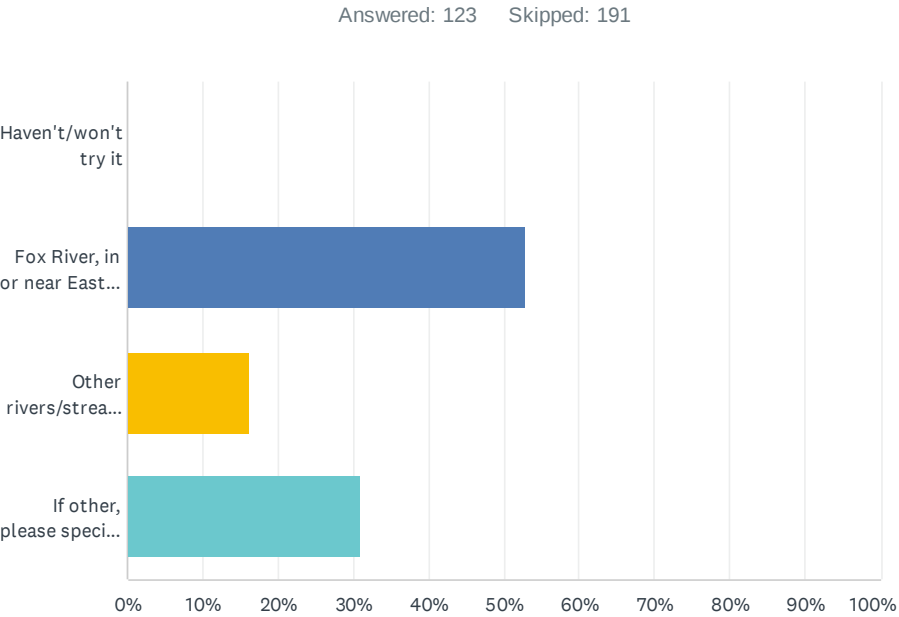
ANSWER CHOICES	RESPONSES	
I go around my neighborhood	77.97%	184
I go to one of the paths in East Dundee (please specify below)	68.22%	161
I go to one of East Dundee's parks (please specify below)	16.95%	40
I go outside of East Dundee (please specify below)	31.78%	75
Please specify your answers above:	51.69%	122
Total Respondents: 236		

Q16 Have you tried water activities like canoeing, kayaking, wind/sail boarding, boating, fishing, or other ways to play in or on the water?



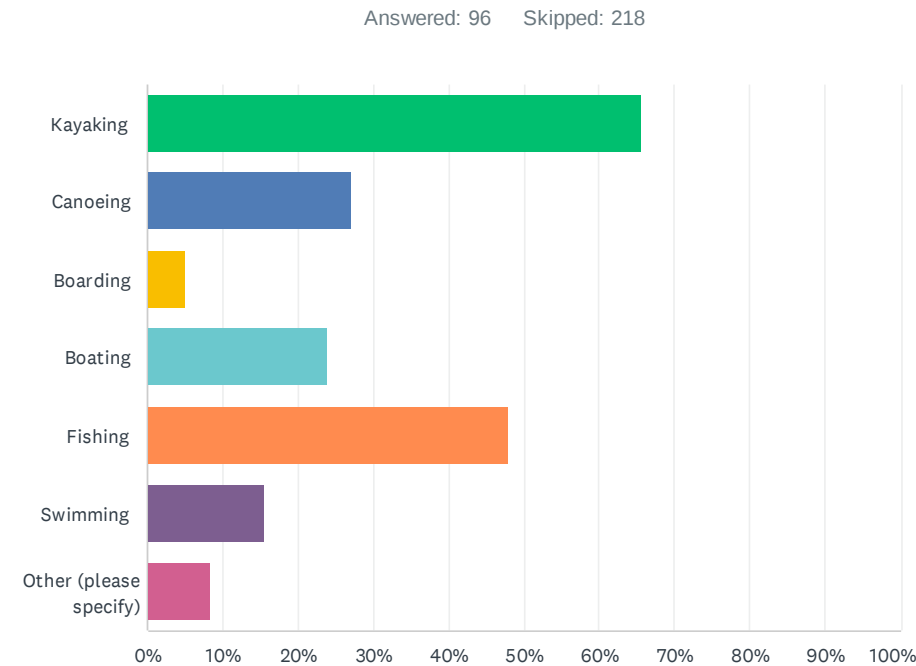
ANSWER CHOICES	RESPONSES	
Yes, often	16.67%	40
Yes, occasionally	35.00%	84
No, never	48.33%	116
N/A	0.00%	0
Other (please specify)	0.00%	0
TOTAL		240

Q17 If you answered "yes", where have you tried water activities?



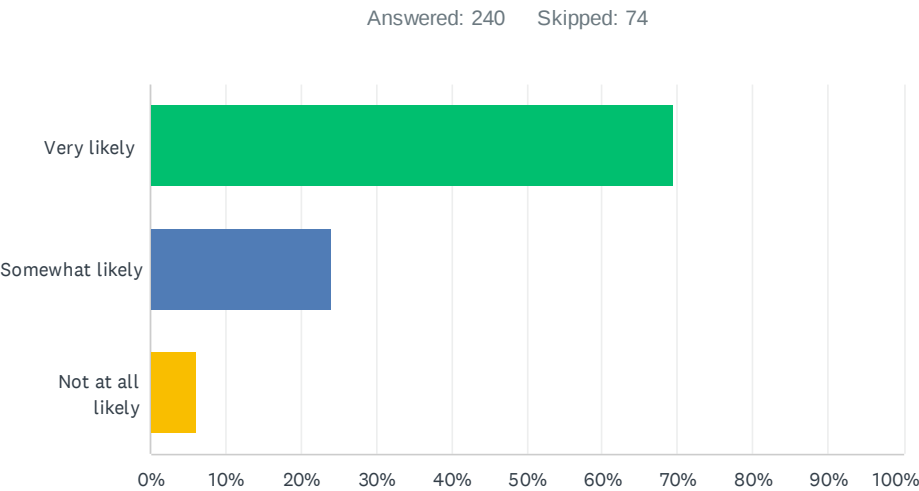
ANSWER CHOICES	RESPONSES	
Haven't/won't try it	0.00%	0
Fox River, in or near East Dundee	52.85%	65
Other rivers/streams outside of East Dundee (please specify where)	16.26%	20
If other, please specify where:	30.89%	38
TOTAL		123

Q18 If you checked "Fox River, in or near East Dundee", which, if any, of the following have you tried in the last two years?



ANSWER CHOICES	RESPONSES	
Kayaking	65.63%	63
Canoeing	27.08%	26
Boarding	5.21%	5
Boating	23.96%	23
Fishing	47.92%	46
Swimming	15.63%	15
Other (please specify)	8.33%	8
Total Respondents: 96		

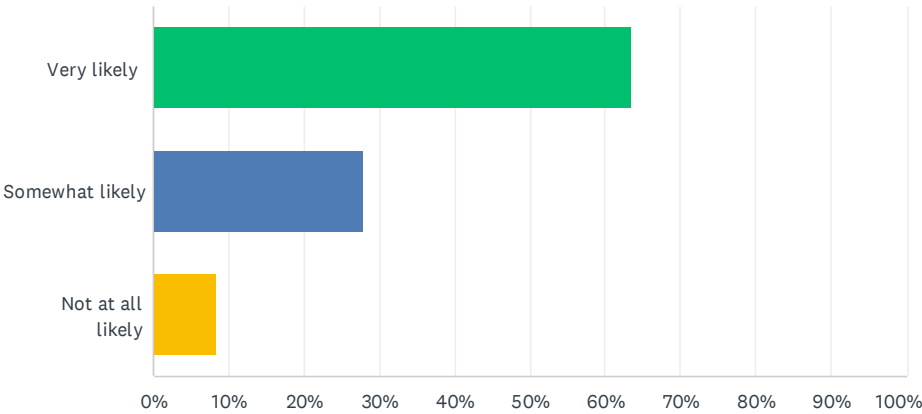
Q19 If the river and/or riverfront are improved, how likely would you be to use it?



ANSWER CHOICES	RESPONSES	
Very likely	69.58%	167
Somewhat likely	24.17%	58
Not at all likely	6.25%	15
TOTAL		240

Q20 If the Village invests in improving the riverfront area, would you support the Village allocating finances and resources towards the improvements?

Answered: 239   Skipped: 75



ANSWER CHOICES	RESPONSES	
Very likely	63.60%	152
Somewhat likely	28.03%	67
Not at all likely	8.37%	20
TOTAL		239

Q21 If you enjoy the Fox River in other communities, are there amenities that you would like to also see in East Dundee?

Answered: 100   Skipped: 214

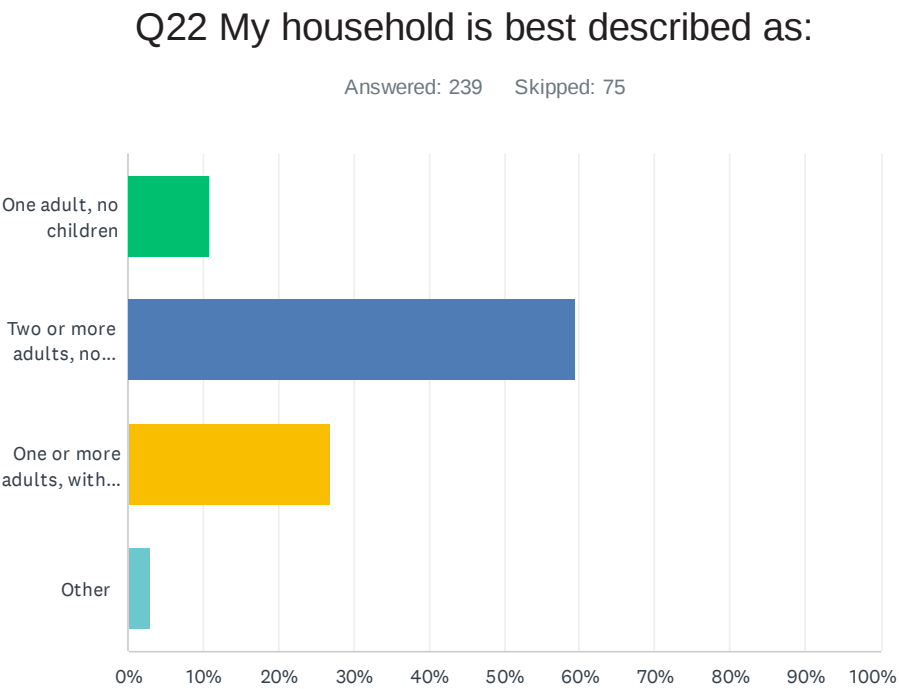
#	RESPONSES	DATE
1	assisted canoe launch	5/16/2023 3:33 PM
2	Nice storefronts, Clean sidewalks, etc	5/12/2023 9:09 AM
3	Accessible access sites, restrooms, canoe/kayak lockers, picnic tables, signage indicating local businesses to visit.	5/8/2023 10:57 AM
4	Lights and more garbage cans along the bike trail. Signs highlighting or giving direction to the businesses in East Dundee like Rosies and Downtown hot spots	5/7/2023 1:33 PM
5	Tie downtown to the river more...	4/30/2023 11:29 AM
6	Easier kayak ramp access, not boat ramp.	4/26/2023 11:20 AM
7	River front restaurant	4/24/2023 7:36 AM
8	Art fairs, craft fairs, music... but decent ones not flea market type	4/21/2023 12:53 PM
9	Benches to sit on. Tables for picnics. Good walking paths.	4/21/2023 12:21 PM
10	Possibly a retaining wall with benches, separating the walk from water street, similar to West Dundee	4/21/2023 6:16 AM
11	Allow parking by the train caboose on Fridays and Saturdays when there are special events. Less cars by homes. More garbage cans on bike and walking paths.	4/20/2023 3:38 PM
12	Fishing piers, better boat launches, public park on island on Fox River!	4/20/2023 2:01 PM
13	The quietness and beauty of the Fox. a solitude from the hectic past of bars, cars and contaminated air.	4/20/2023 1:57 PM
14	seating along the river bank	4/20/2023 12:28 PM
15	None, if you cannot do anything in this village with out a liquor license	4/20/2023 11:10 AM
16	Walkable river walk	4/20/2023 11:03 AM
17	Not really.	4/20/2023 10:37 AM
18	Dog park	4/20/2023 7:23 AM
19	I'd like to be able to safely launch a kayak in the survey area.	4/19/2023 10:51 PM
20	Better access to put in and kayaks and to get out. Around Rosie's would be nice. Also getting rid of the low head dam	4/19/2023 9:01 PM
21	Restrooms, picnic areas, shelters/pavilions, food vendors	4/19/2023 10:36 AM
22	A focus on native plants and ecological improvement	4/19/2023 8:08 AM
23	Attractive bike rack on riverside across from Rosie's and kayak launch on riverside by Rosie's for people who stop biking or kayaking to eat there. Also extending walking paths by riverside from foot bridge up to Brix. Put in more native trees (oaks, native maples, etc) for some shade. And add more benches and a maybe few tables along the riverside.	4/18/2023 12:36 PM
24	Paid Mini golf and skate/BMX park or something else sport wise, possibly at the old Walmart.	4/17/2023 7:10 AM
25	Restaurants with outdoor seating and live music	4/16/2023 9:21 PM
26	Restaurants that aren't just primarily bars	4/16/2023 7:39 PM

East Dundee Riverfront Master Plan		SurveyMonkey
27	More support for launching kayaks, rafting, boating. I know there is a launch but some sort of dock for embarking/disembarking would be helpful.	4/16/2023 7:28 PM
28	beautiful landscapes and easy/convenient access	4/16/2023 3:41 PM
29	A river walk like West Dundee	4/16/2023 3:14 PM
30	Walking along the river	4/16/2023 3:12 PM
31	Yes, maybe restaurant/bar options along the river along with better access to rent kayaks or etc. on the river	4/16/2023 1:31 PM
32	Kayak rentals would be a ton of fun. Food trucks downtown. A farmers market that's not like a flea market.	4/16/2023 1:25 PM
33	Walking path all along the river, landscaping, flowers, benches. Make it look nice.	4/16/2023 12:51 PM
34	All of the trustees in Dundee should take note of the river area in Geneva and St Charles Illinois. It is run properly. Right now I don't believe our trustees are appropriate for East Dundee and making very inappropriate decisions making our town worse like allowing Elgin mall to come into our community with said to bring in more tax revenue. That's not likely with all of those "sketchy" poorly run under the table business that have horrible reviews.	4/16/2023 12:43 PM
35	Wider walking areas.	4/16/2023 12:16 PM
36	East Dundee riverfront is scary. It's narrow and Water street is DANGEROUS. Speeding, drunks leaving bars and driving. Something must be done with those bars on 72 namely Carols Corner. You cannot see to turn west onto 72. River Lees has open drug use in parking area behind it. And what about abandoned Haeger Pottery eyesore?	4/16/2023 11:48 AM
37	I think something like the courtyard area in St. Charles behind McNally's and bordered in the back by some upscale restaurants would be great and could make for the village to be that kind of riverfront destination, but the only place to do that would be South if Main St. and would require significant funds to accomplish. As noted above, I'm not at all confident that would not result in a massive burden for the village and residents while developers rake in money at our expense, so I'd be hesitant to support it. Similarly, I think an area there offering canoe and/or kayak rentals would be great and I'd use those offerings, but I'm not confident it would t come at a progibitive expense to residents. Those kinds of opportunities are great and can improve the identity of a village and make it a destination, but they aren't worth thousands of dollars a year per resident for anyone who doesn't use them consistently. The town's demographics (income, age, etc.) don't support heavy use to justify massive debt and tax increases.	4/16/2023 10:16 AM
38	Clean water and the village to stop buying property. The village government should not be landlords. Also the racism of a certain Village President must be stop!	4/16/2023 9:41 AM
39	More landscaping and places to rest like Batavia.	4/16/2023 8:59 AM
40	More water access	4/16/2023 8:40 AM
41	Safe access including the removal of high speed traffic along water street. It is scary taking my children across the street to the pedestrian bridge or playground.	4/16/2023 8:39 AM
42	A place to take a kayak out easily.	4/16/2023 8:13 AM
43	Definitely kayaking, and good spot to launch	4/16/2023 7:59 AM
44	West Dundee has riverside restaurants. What more is needed?	4/16/2023 5:45 AM
45	Nicer boat launches for kayaks and canoes.	4/15/2023 11:45 PM
46	I think spots very close to downtown should be more geared towards people/gathering spaces and further out should be enhancing/restoring the natural river bank but adding in a better path to walk along it. I'd also like to see an actual native plant garden installed somewhere that people can walk through and learn about the plants that are here.	4/15/2023 11:39 PM
47	A restaurant with a patio over looking the river.	4/15/2023 11:33 PM
48	Algonquin has better restaurants/night life as does Geneva & St. Charles.	4/15/2023 11:16 PM
49	more restaurants on the river	4/15/2023 10:19 PM
50	Open spaces, riverfront dining options.	4/15/2023 9:06 PM

East Dundee Riverfront Master Plan		SurveyMonkey
51	Larger parks for kids. More parking	4/15/2023 6:10 PM
52	An area that extends out over the water for picnics and events.	4/15/2023 6:02 PM
53	No, because there is no space in the village for large events along the river.	4/15/2023 5:46 PM
54	The walkability	4/15/2023 5:43 PM
55	I live on the river, would like to see it cleaned up	4/15/2023 5:26 PM
56	Restaurants on the river	4/15/2023 5:11 PM
57	Places for outdoor bbq or party. More trails.	4/15/2023 3:27 PM
58	Public restrooms, kayak rental, seating	4/15/2023 2:12 PM
59	leave as is very scenic .	4/15/2023 2:02 PM
60	A restaurant like Port Edward's that has docking stations for kayaks and Canoes.	4/15/2023 1:05 PM
61	West dundee, carpentersville, Algonquin, mchenry	4/15/2023 10:30 AM
62	Kayak rents , paddle boarding rental	4/15/2023 10:11 AM
63	More restaurants	4/15/2023 8:33 AM
64	Riverfront seating and parks. Bridge over 72 for easier highway crossing. Public artwork and statues.	4/15/2023 8:26 AM
65	Get us a grocery store quit spending money	4/14/2023 2:44 PM
66	Walkability.	4/14/2023 11:54 AM
67	There are businesses from which visitors can rent paddle boards, kayaks.	4/14/2023 9:33 AM
68	Fishing areas, wildlife viewing areas, riverside path	4/14/2023 9:08 AM
69	Haeger pottery creative hub and media center w artist residence and activity	4/14/2023 8:40 AM
70	A real walking trail (not just gravel spread on the ground), ornamental landscaping and lighting, seating/eating areas, improved boat/kayak launch.	4/14/2023 8:26 AM
71	Waterfront dining	4/14/2023 8:17 AM
72	River walk	4/14/2023 12:50 AM
73	Places to lock your kayaks up while dining. Stairs or accessible paths up river banks to dining/downtown	4/13/2023 11:35 PM
74	GROCERY STORE	4/13/2023 10:30 PM
75	I'd like to see a shorter survey	4/13/2023 10:27 PM
76	Kayak canoe launch near downtown	4/13/2023 10:25 PM
77	Yes, picnic tables and parking. Also dog parks near the river (St. Charles).	4/13/2023 10:06 PM
78	A community garden	4/13/2023 9:16 PM
79	EV chargers.	4/13/2023 9:15 PM
80	Kayak/canoe parking and launch, seating or picnic areas	4/13/2023 8:51 PM
81	Walkway improved lighting	4/13/2023 8:50 PM
82	I walk at Port Barrington Fox River Marina. Great trails, benches, marina, launch, piers, parking, shelters.	4/13/2023 8:48 PM
83	Nothing that hasn't been mentioned. Parking, public restrooms, and water access being the main things.	4/13/2023 8:45 PM
84	Better wildlife protection, better preservation of the riverfront, native plants,	4/13/2023 8:13 PM
85	St.Charles and Naperville Riverwalks are clean and beautiful. Would be nice to have something	4/13/2023 7:18 PM



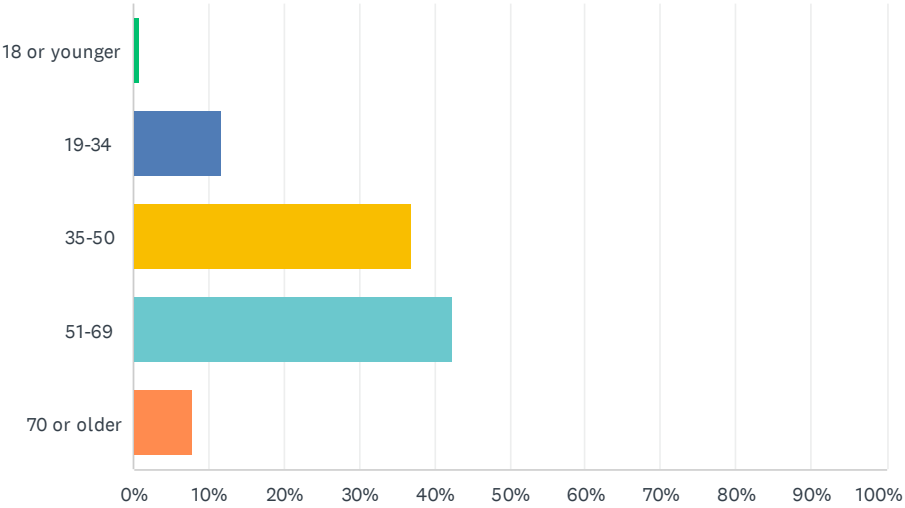
	like that in my own home town so I wouldn't have to leave town.	
86	More ethnic restaurants	4/13/2023 6:54 PM
87	St. Charles has a ton of stuff. I also go to Algonquin a lot. Riverfront dining would be great. Kayak rentals and better fishing locations would be wonderful to have more accessible.	4/13/2023 6:04 PM
88	A kayak lauch	4/13/2023 5:54 PM
89	St Charles has a beautiful park & walking paths along the fox. There are small shelters, wild flowers to beautify, statues of interest & it's maintained well.	4/13/2023 5:51 PM
90	Places for picnics or family gatherings, better landscaping, create a "Riverwalk" with shelters along the way.	4/13/2023 5:44 PM
91	Kayak lockers, restaurants along the River, events along the River	4/13/2023 5:34 PM
92	No village use of eminent domain to take anyone's property	4/13/2023 5:11 PM
93	Outdoor concerts movies Festivals	4/13/2023 4:53 PM
94	Algonquin & Saint Charles	4/13/2023 4:46 PM
95	Dining on the water	4/13/2023 4:40 PM
96	free live weekly music	4/13/2023 3:51 PM
97	Feel we could host waterfront festivals etc	4/13/2023 3:48 PM
98	Something similar to what West Dundee has done on the west side of the river up to Cville.	4/13/2023 3:45 PM
99	Beer garden	4/13/2023 3:39 PM
100	The walkways in West Dundee and Cville are excellent.	4/13/2023 3:38 PM



ANSWER CHOICES	RESPONSES	
One adult, no children	10.88%	26
Two or more adults, no children under 18	59.41%	142
One or more adults, with children under 18	26.78%	64
Other	2.93%	7
TOTAL		239

Q23 My age is:

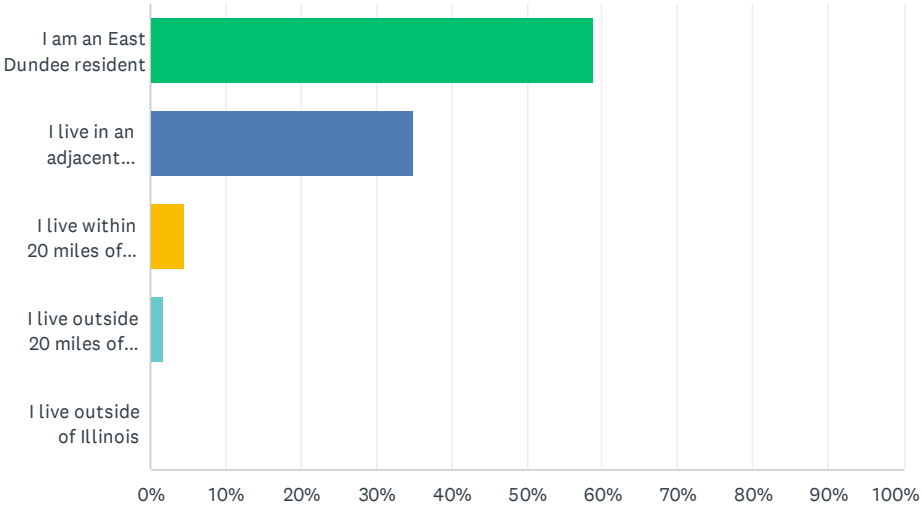
Answered: 238    Skipped: 76



ANSWER CHOICES	RESPONSES	
18 or younger	0.84%	2
19-34	11.76%	28
35-50	36.97%	88
51-69	42.44%	101
70 or older	7.98%	19
TOTAL		238

Q24 Which response best describes your household?

Answered: 240    Skipped: 74



ANSWER CHOICES	RESPONSES	
I am an East Dundee resident	58.75%	141
I live in an adjacent community	35.00%	84
I live within 20 miles of East Dundee	4.58%	11
I live outside 20 miles of East Dundee	1.67%	4
I live outside of Illinois	0.00%	0
TOTAL		240



Memorandum

Date: September 11, 2023  
To: Philip Cotter, Village of East Dundee  
From: Hitchcock Design Group

RE: East Dundee Riverfront Master Plan

Goals and Objectives

- Build upon natural beauty of the Fox River
- Enhance environmental aspects of the river and watershed
- Expand recreation opportunities, active/passive, land/water-based
- Improve connectivity along the river and to Downtown
- Consider future acquisition of key sites along the river
- Evaluate opportunities for vehicular/pedestrian calming and circulation
- Establish a riverfront identity/brand that is unique to East Dundee
- Host more special events along the river (small and large scale)

Strategies

- Sustainable (environment, economy, culture)
- Multi-dimensional (appealing to residents and visitors, flexible, high return on investment)
- Healthy (active, comfortable, clean, safe)
- Attractive (engaging, stimulating, clean)
- Distinctive (differentiated from other riverfronts)
- Respectful (of resources and diverse stakeholders)
- Barrier-free (accessible by all)

Desired Program Elements

- Native landscaping/shoreline stabilization
- Removal of invasive and non-native vegetation Ornamental landscaping/beautification
- Seating available along the riverfront
- Gathering spaces/picnic shelters
- Site furnishings: benches, picnic tables, trash cans, bike racks
- Better riverbank access and river (water) access
- Improved walking path
- Pathway lighting
- Improved pedestrian safety
  - Wider paths
  - Additional buffer from Water Street
  - Safe pedestrian crossing of Water Street
- Pedestrian crossing south of 72
- Activation of Hager Property
- Consider additional land acquisition



East Dundee Riverfront Master Plan  
Page 2

Optional Program Elements:

- Public restrooms
- Accessible/assisted canoe/kayak launch
- Kayak/canoe/paddleboard rentals
- Wildlife/nature viewing and protection
- ADA accessible site amenities
- Gathering spaces/picnic shelters
- Signage
  - Wayfinding
  - Environmental education
- Riverfront dining/restaurants/food trucks
- Special events along the riverfront
  - Music, festivals, farmers market, art/craft fairs
- Public art/sculpture
- More parks and open space
- Parking

cc: File – HDG

22 E. Chicago Avenue  
Suite 200A  
Naperville, Illinois 60540  
630.961.1787  
hitchcockdesigngroup.com

Planning  
Landscape Architecture

J:\Projects\111 East Dundee Village of Riverfront Master Plan\02 Project Management\01 Meeting Notes\20230911 East Dundee Riverfront\_strategies.docx



Meeting Summary

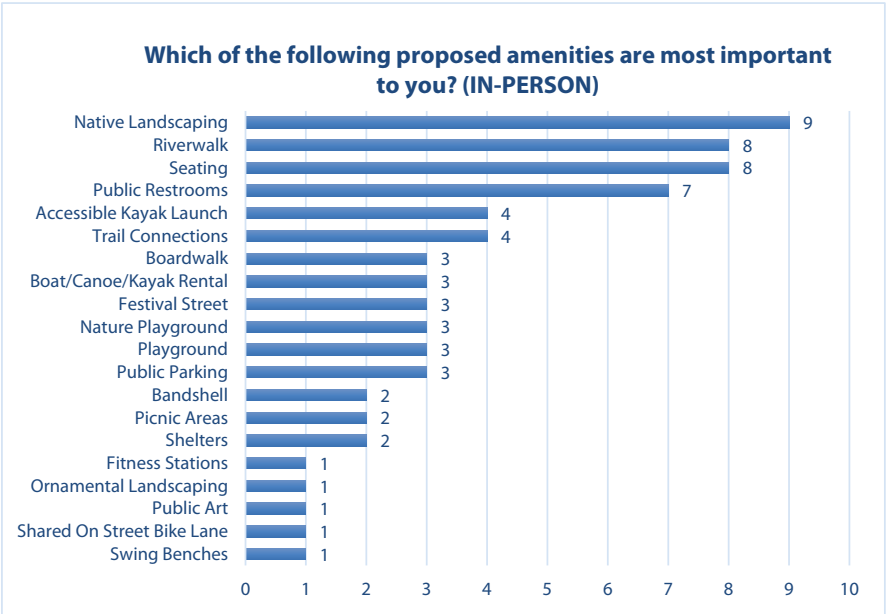
Date: October 24, 2023  
Time: 4:30 PM  
Location: Rakow Center, 665 Barrington Ave., Carpentersville, IL 60110  
  
Attendees: Phil Cotter, Village of East Dundee (VED)  
Lara Barnas, Hitchcock Design Group (HDG)  
Caitlin Osburn, HDG  
East Dundee Community Members (29 Attendees)

RE: East Dundee Riverfront Master Plan Community Input Meeting

Purpose of Meeting: Community input meeting

**Community Meeting Input Summary:**  
Attendees were presented with the East Dundee Riverfront Master Plan and each of the phases were explained for the planning area and its four segments, Water Street – North Segment, William Bartels Park, Water Street – South Segment, and Haeger Property Redevelopment. The design boards for the four segments were presented and HDG requested feedback from the community. Comment cards were passed out and participants were asked to select the most important amenities that they would like to see in the Master Plan, and to write down their comments and suggestions. A group discussion took place and the comments from that discussion are listed under Additional Comments.

- 1. The table below summarizes the most important amenities that the participants would like to see in the Master Plan.



22 E. Chicago Avenue  
Suite 200A  
Naperville, Illinois 60540  
630.961.1787  
  
hitchcockdesigngroup.com



Village of East Dundee  
East Dundee Riverfront Master Plan  
Page 2

- 2. Participants were asked to write down all their comments and suggestions for the Village's future relating to the East Dundee Riverfront Master Plan. HDG staff organized the responses into the following categories:
  - a. Water Street Improvements and Impacts to Local Businesses
    - i. Concerns with closing Water Street and its effect on local businesses
    - ii. Speed on Water Street is a concern. No police enforcement
    - iii. Semi-trucks are a concern on Water Street. Community recommended the trucks to be re-routed
    - iv. Loss of parking for local businesses with potential improvements is a concern
    - v. Noise level increase with potential improvements for street festivals
    - vi. Removal of private businesses is a concern
  - b. Haeger Property Redevelopment
    - i. Potential for open space
    - ii. Minimize multi-family development
    - iii. The building/facility needs to be redeveloped
  - c. Park Amenities
    - i. Shelter with game tables
    - ii. Coffee machines or potential coffee shops
    - iii. Add bike pathways
- 3. Additional In-Person Comments
  - a. The creek that flows into the Fox River near Railroad Street is called Macintosh Creek
  - b. There are private properties on Water Street near the intersection of Jackson that are shown to be removed with the proposed improvements for an expanded park and main street. One of the property owners was in attendance and had asked for clarification on the schedule and what the plans were with the potential impacts to his property and that he was not in favor of having to be relocated.
  - c. VED had expressed that the master plan is estimated to be implemented over 5, 10, or even 20 years and are dependent on funding and community approval.
  - d. VED had stated that there are mandated public works improvements for lead pipe removal that are a high priority and that will have to be considered and performed in conjunction with these potential Village improvements.
  - e. Community members had expressed a need for parking for the new parks and expanded parks. VED had stated that there were plans to provide adequate parking for the park improvements.
  - f. Funding for the projects was a concern of the residents and VED had stated that the taxes would not increase for the park improvements and that the funding source would be through grants.
  - g. Concerns were raised about the lack of policing on Water Street and that the traffic calming that was shown on the plans would not be enough to address the speeding. VED stated that they would raise their concerns with the East Dundee Police.
  - h. There was a request for continued maintenance of the waterfront vegetation. VED confirmed that it would remain.
  - i. A community member recommended making Water Street one-way in the South Segment plans. VED stated that this improvement would be explored.
  - j. Further research into the archeological history of the area was suggested by a community member.
  - k. Better signage and wayfinding for Water Street and the downtown area was recommended.



- l. There is a similar manufacturing facility to Haeger Property in Harvard, Illinois, that has been redeveloped into an art collective called the Starline Factory. It was a suggestion for the redevelopment of Haeger Property into something similar.
- m. There were concerns that there would be an increase in bars with the redevelopment.

cc: Attendees

22 E. Chicago Avenue  
Suite 200A  
Naperville, Illinois 60540  
630.961.1787

hitchcockdesigngroup.com

Appendix H:



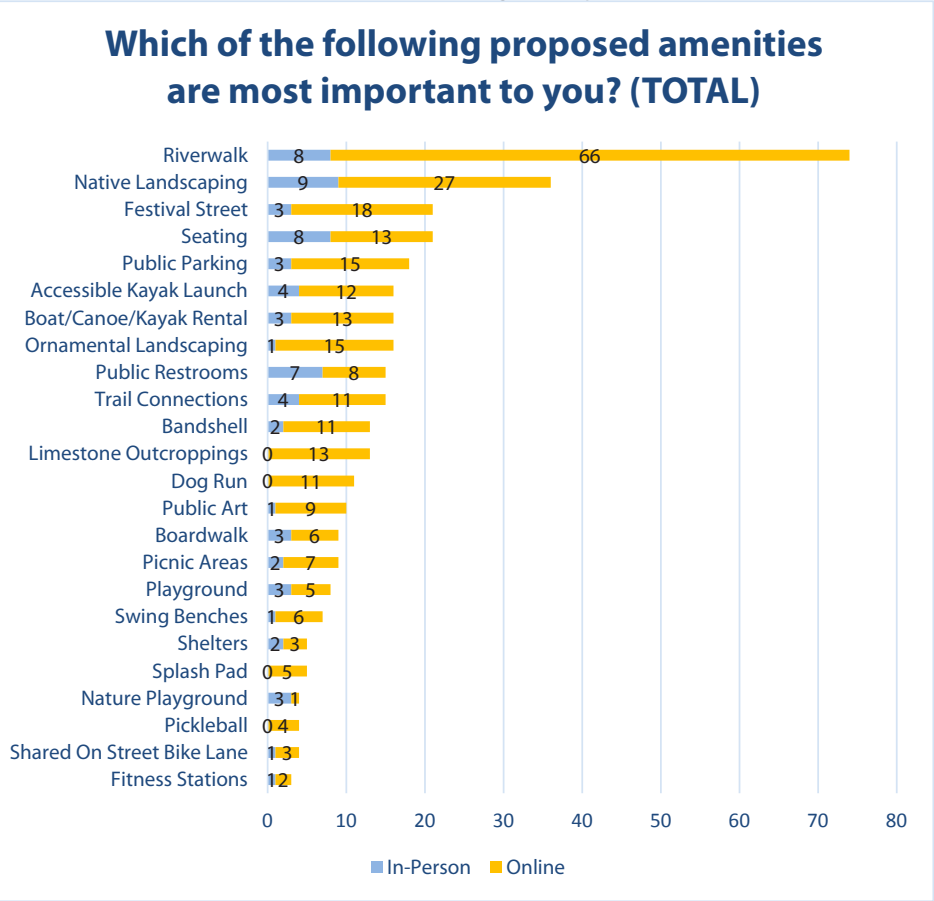
Community Input Summary

Date: November 8, 2023

RE: East Dundee Riverfront Master Plan Community Input

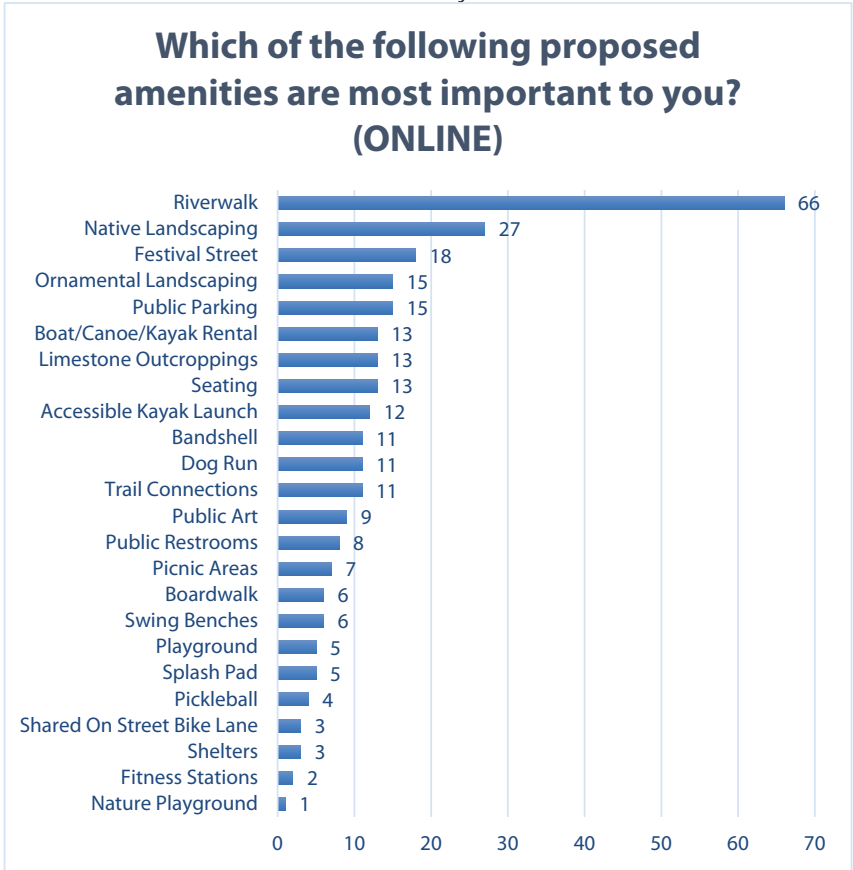
**Community Input Summary:**  
A community meeting was held on October 24<sup>th</sup>, 2023, to obtain feedback for the East Dundee Riverfront Master Plan. Participants were asked to fill out comment cards and to select the most important amenities that they would like to see in the Master Plan, and to write down their comments and suggestions. An online survey was also provided for the community to provide feedback.

- 1. The table below summarizes the most important amenities that the participants would like to see in the Master Plan from both the online survey and in-person comment cards.





2. The table below summarizes the most important amenities that the participants would like to see in the Master Plan from the online survey.



3. Online participants were asked to write down all their comments and suggestions for the Village's future relating to the East Dundee Riverfront Master Plan. HDG staff organized the responses into the following categories:
- a. Water Street Improvements and Circulation
    - i. Reinforce bike safety.
    - ii. On street bike lanes are not recommended and there is a fear for the biker's safety.
    - iii. There were concerns about construction activities causing more traffic.
    - iv. Adding a pedestrian bridge closer to downtown.
    - v. Add more restaurants.
  - b. William Bartels Park
    - i. A community member stated that the park has newer playground equipment, fencing, amenities and improvements are not needed.
    - ii. The improvements make a lot of sense and could be a welcome focal point for the community.



- iii. Retain the basketball court.
- iv. Add a welcome tower/chimney swift tower combination.
- v. A community member is in favor of the new design and extending the park to the river.
- c. Haeger Property Redevelopment
  - i. Potential for open space and gathering.
  - ii. In favor of adding a parking lot for Haeger and removing parking at Barrington Avenue.
  - iii. Pickleball to be multi-sport to allow for flexibility in the future.
  - iv. Prefer to have tennis court and small soccer/futsal court versus pickleball.
  - v. Add pathway loops along the river.
  - vi. Brick pavers are not needed.
  - vii. A few members are not in favor of an amphitheater and would prefer a passive park.
- d. Park Maintenance
  - i. Potential increase in maintenance with the improvements and an increase in personnel.
  - ii. Increase funds to paving improvements of existing infrastructure versus adding infrastructure.
- e. Historical Significance
  - i. Requests to keep East Dundee a historic area.
- f. Native Landscaping and Wildlife
  - i. Plant more natives and cater to the wildlife more.
  - ii. Native restoration along the riverfront and less clearcutting.
  - iii. Native restoration specifically at the area north of Rt 72 and removal of invasives.

cc: Attendees



Q1 Please provide any comments or feedback you may have regarding the proposed improvements for the East Dundee Riverfront Master Plan.

Answered: 50    Skipped: 19

#	RESPONSES	DATE
1	I really like that the Haeger property is included in this plan. I think this will be a great opportunity to improve the riverfront along this area, and will give residents an outdoor gathering place. I'm not 100% sold on Bartels Park redevelopment; I can argue that one both ways (especially closing off the section of Water St.) For the entire project, though, maintenance will be a key. We will probably have to either add personnel to Public Works, or enter into a significant maintenance contract. Either way, it will cost money. I have no problem spending more, as long as there is a good return on the investment.	11/7/2023 10:41 PM
2	How will you create cohesiveness between the various segments? How will this project be funded?	11/7/2023 4:15 PM
3	Please keep East Dundee a Historic area. Cater to the wildlife in the area and nature that surrounds us. Plant native along the river and do not cut it back for the winter. You are destroying habitat and eliminating a food source for wildlife. Please stop building and start utilizing existing structures. Put funds to use to improve our neighbors and cater to the people that live here instead of leaving half replaced sidewalks, streets that need repairs, etc. The parking garage at the Hager lot is a great idea, remove parking on Barrington Ave so the people that live here can get to their homes without people backing out of those spaces and not paying attention to the locals trying to get home. I can't believe there aren't more accidents. Reinforce bike safety - cyclists need to pay attention to the stop signs on the bike path.	11/7/2023 12:33 PM
4	Pickle ball court area needs to be flexible use. When this fades (like racket ball). Needs to be able to use for something else with low cost conversion	11/7/2023 10:39 AM
5	Stick to native plants and landscaping. A natural riverfront will better for the wildlife and create a more aesthetically pleasing look for the residents of East Dundee. STOP clearcutting all the vegetation along the river. Spend the money to hire a landscaping company that specializes in native restoration. Bartels park already has newer playground equipment, fencing, etc. and doesn't need "improvement". The Haeger Area could be developed with the entertainment features-bandshell, splash pad, etc. Keep the other proposed redevelopment areas as natural as possible. No to the concrete paths, swing benches, art, pavilions, etc	11/7/2023 10:39 AM
6	I think a lot of this looks good. I'd go for the least expensive bits first, and the remediation of the Haeger property which can be very useful as a community space. Along the area north of Rt. 72 I would love to see real restoration of the riverfront and creek. These are largely invasive species now, which is very depressing and frankly unattractive as well as environmentally unsound. I think the Bartels Park plan makes a lot of sense and could be a focus of welcome to the community. I would like to see a basketball court retained, I can tell you this gets used a lot by kids and families. The park could be an education location about the river wildlife as well. A welcome tower/chimney swift tower combination would be great.	11/7/2023 10:19 AM
7	Haeger development- please do no put an amphitheater or large public gathering area by the homes on Williams Pls/Elgin Ave. Not fair to us who bought homes here for the peace & charm of living by quiet river area with a bike path. Too much traffic on Elgin Ave already!! And we don't want to hear music, pickleball noise or have people staring at us sitting in our own yards. Why not put garden or nice art area by our homes? Small area- this stuff is just going to crowd the area, lower home prices - just like by Carpenter park. Horrible in summer there. That River Overlook (N) looks ugly & adds no aesthetic value. Is Lifeline Plumbing being bought out by the village? Seems the board cares more about bringing traffic & out of town people into the village than protecting us residents & home values. Put your music & busy stuff by Dolphin Cove, the old Walmart, shuttered Dundee Ford or Rt 72 industrial section where there are not homes & residents who will be imposed on. We didn't buy our homes to look at the back of a bandshell from our living room & have to keep our windows closed to drown out noise & added traffic.	11/6/2023 7:55 PM

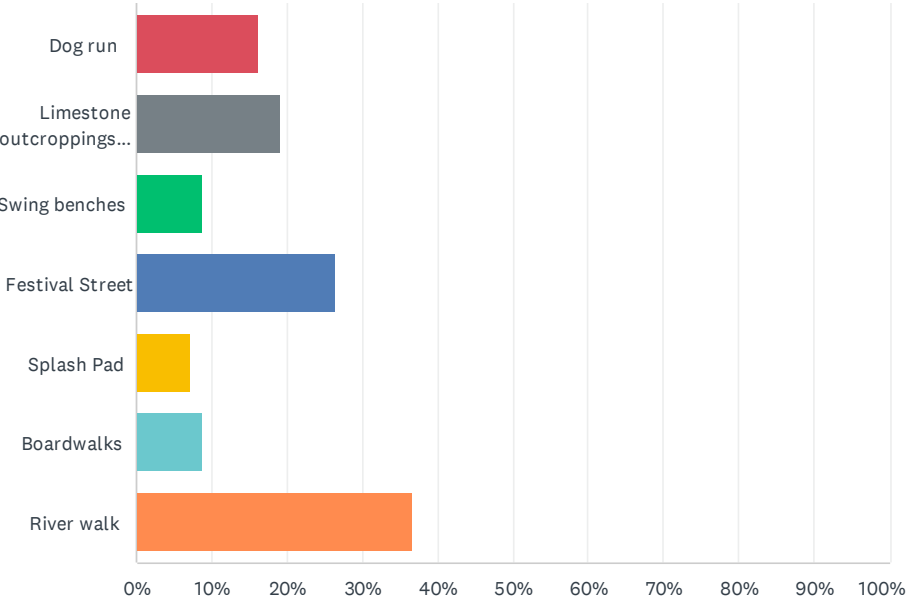
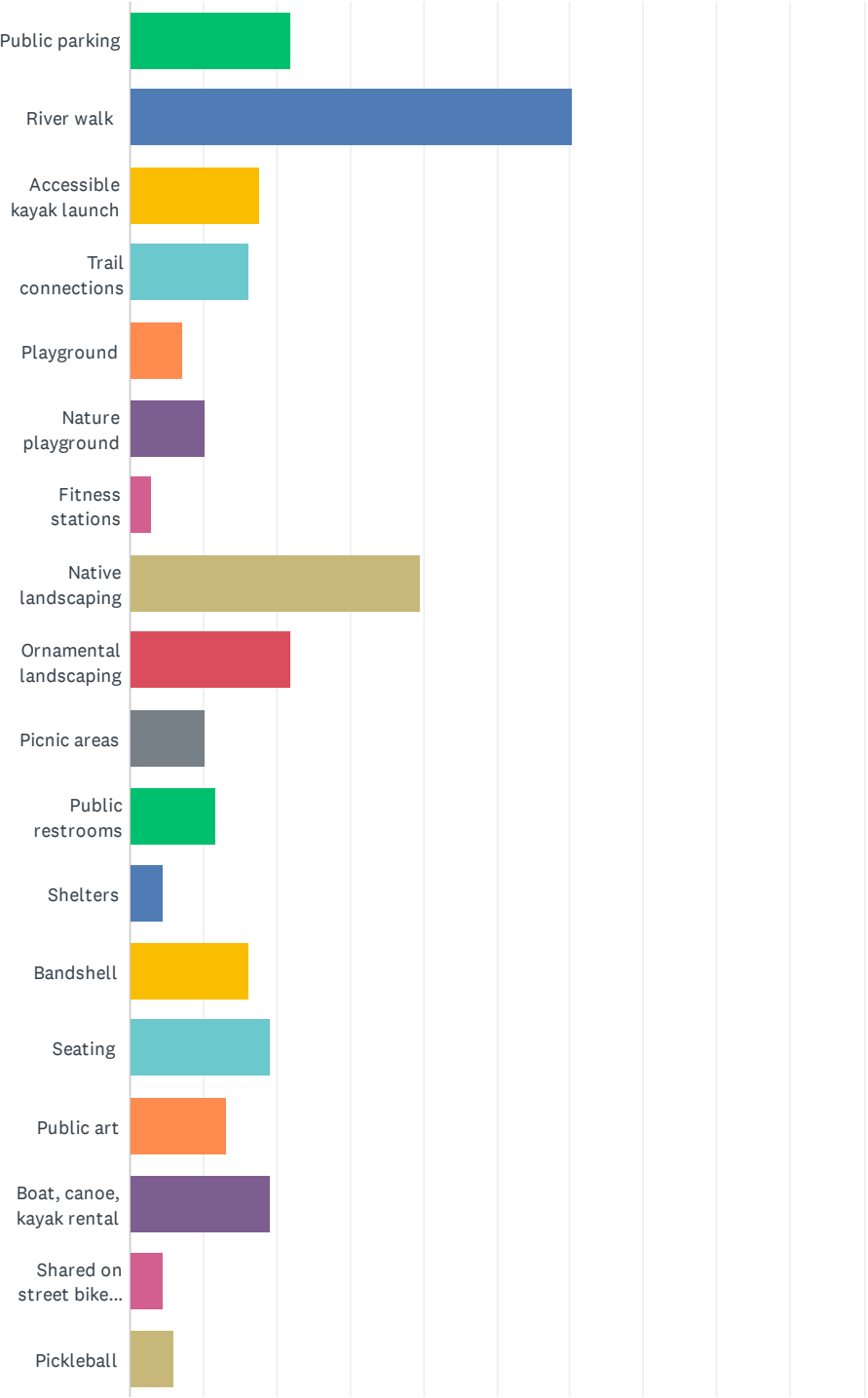
8	Onstreet bike lanes on our narrow streets will cause accidents. We have a bike trail already along the river. Bikers should use that, not the street.	11/6/2023 7:33 PM
9	I really like the idea of Bartels Park being connected all the way to the river. This would hopefully create a beautiful park that connects with nature as well as slowing down all the speeders that zoom down water Street. The plans for the Hager property are quite ambitious and likely very expensive for the village to add a bridge and a pavilion and water park. Regarding the Hager property, I would think the onus should be on the developer to make it as beautiful as possible without impacting the tax base. The first and easiest step to take would be to extend the sidewalk along water Street on the side of the river so that someone can do a walking lap around the river without crossing streets. Overall, if the walkway along the river mimics or is very similar to what was done in carpentersville in front of the old milk specialties/Brix buildings that would be outstanding. We don't need brick pavers like on the west side.	11/6/2023 1:24 PM
10	Since we live on the corner of Duncan & Williams Pl it looks like we would be directly across from the proposed Amphitheater. Are you serious.?concerts and events across the street for all of us that live on this end of town? I don't want to move. I love Our charming town but this would be unfair. Please take another look at this idea.	11/5/2023 3:54 PM
11	It looks great, when will you start and how long will it take to complete?	11/5/2023 10:04 AM
12	I love this! It will make Water Street way less busy, it provides people the opportunity to use the water front. I think it is a fabulous plan. I live at 306 Water St, East Dundee IL 60118 and this would be next to my house. I love the plan!	11/5/2023 8:29 AM
13	private property owners on river do not want to sell. Will Hill Street be closed to traffic?	11/4/2023 2:16 PM
14	I'm very excited about the proposed improvements! East Dundee has always been a diamond in the rough! It's time to shine!	11/4/2023 7:50 AM
15	I really like the event lawn idea (ice skating ring like the one in Chicago), Can we replace the pickleball courts to soccer courts and tennis courts. One soccer court/field and the other a tennis court) Pickleball not many people be playing that sport. Plus you can play pickleball with a normal tennis court. Please consider that. i like the river overlook and the swing benches too. Maybe add an outside work out gym like Venice beach that would be awesome! with sand and a rope, bench press, working out machines etc .... how about a river walk board path... like santa monica beach? please consider that as well! I did not get a chance to make it to the open house on October 24th but i would share these things with you all. thanks. please reach out if you want to discuss some more.	11/3/2023 7:01 PM
16	This looks incredible. It looks like a wonderful upgrade. However, it looks like it will be a lengthy process and will seriously inconvenience residents in the area and who travel through while construction is happening.	11/3/2023 3:35 PM
17	It's a bit unclear from the plans if this involves blocking automobile access to Water Street between Barrington and Main Streets and potentially relocating any of the businesses there. The plans look terrific, and are certainly ambitious, but it would help to know how the usage plans would fit in with these improvements. Would the monthly summer festivals (wine down Wednesday, etc.) be moved to the Haeger redevelopment site? Would this require routing more traffic onto River Street north of Main Street? How would continued use of the depot and downtown area be integrated with the riverfront plans?	11/2/2023 8:48 PM
18	It's a lot to take in. Quite ambitious. Overall I like it and am a little excited for the possibilities.	11/2/2023 7:22 PM
19	They look good!	11/2/2023 3:09 PM
20	Looks like a good plan.	11/2/2023 1:46 PM
21	oppose closing of water street...oppose 'entertainment park' as it is an unnecessary infringement of residents solitude, in short a WASTE of MONEY .... use funds to redevelop the Hager Property but putting an additional bridge across the Fox River is STUPID!!!	11/2/2023 12:52 PM
22	I hope no homes are to be torn down. Especially the 1865 brick house at the corner of Williams and Van Buren. That house should be moved to another location if that area is being redeveloped.	11/2/2023 12:34 PM
23	With the closure of part of Water Street for the expansion of the park the concern I have is	11/2/2023 11:39 AM

East Dundee Riverfront Master Plan: Envision		SurveyMonkey
	people already drive pretty fast down this road, the fear is someone going straight through the park. Would there be metal barricades to prevent this?	
24	Lots of this looks great, but please don't expand Bartels Park and close part of Water Street. When there are festivals and street closures in town, and just during rush hours, Water Street is a huge benefit to the many cars and residents who use it daily, including my family. This would greatly increase traffic on internal streets.	11/2/2023 11:20 AM
25	First, I'm glad this is being considered and discussed. The riverfront is a valuable asset that E Dundee does not really take advantage of. I do think the plans presented are overambitious. Instead of a 15-20+ year plan that will be massively expensive, I'd personally rather see a 5-10 year plan (start within 5 years, finish within 10). I don't see how the Haeger redevelopment fits into a plan that is supposed to connect downtown to the riverfront. We have a growing parking problem that is not being addressed as well, and excessive traffic through the residential area for drivers short cutting the 72/31 intersection and all the traffic lights on 31 north. I would think that some of the plans, like planting along the riverbank, cold be started fairly quickly.	11/2/2023 11:07 AM
26	A bold and beautiful plan that has merit but will cost more than planting a few flowers in the spring. Because of that, however, I'm honestly afraid it will never come to fruition - but I'd be pleased to be wrong.	11/2/2023 10:36 AM
27	I love that you're going to revitalize the Haeger area for the public use. If there's any way to make the footbridge closer to the heart of downtown, that would be really helpful for our neighbors and family to access it. The walkway on rt 72 bridge is really difficult to go across with the traffic and speed of the trucks, having a new footbridge closer to the heart of downtown would be amazing. Thanks for doing what you can to update Dundee! :)	11/2/2023 10:31 AM
28	Who is going to pay for this?	11/2/2023 10:23 AM
29	Definitely opposed to the haeger redesign. East Dundee needs housing not another park. We pay a ton of taxes to Dundee park district. Let them control the parks.	11/2/2023 9:46 AM
30	Any and all improvements would be a welcome addition and likely draw additional people into our amazing town. It's a win-win for us all.	11/2/2023 9:45 AM
31	No parking garage	11/2/2023 9:18 AM
32	I'm not thrilled about what will be done to Water and River Streets. Is it totally necessary? Not to mention possible increased traffic on South Van Buren (where I live). Pedestrian walkways over Water Street seem unnecessary also. In the Haeger redevelopment, how much use would sections B, H, I and O get? Who would be performing at the amphitheater? Let's not forget about the parking for the amphitheater. Would the updated parking really be enough? I think not and that would mean people having to park on South Van Buren St. It will make our little neighborhood far less quiet and peaceful. The plans, in general, seem a little over-the-top.	10/30/2023 10:03 AM
33	I do not want a parking garage put in and would love to see more restaurants on the river.	10/29/2023 10:38 AM
34	Turn Van Buren into a truck route??? What about the residents?? What about kids at the bus stops?? Are you adding a left turn lane for trucks turning left off of 72 onto northbound Van Buren?? Has anyone seriously given all this any thought? I can't even seriously consider any of the other "envisions" because I'm trying to wrap my brain around Van Buren as a truck route.	10/27/2023 10:22 PM
35	These look great. That said, how will this attract business? They're great amenities that I'd enjoy, but can we afford it? Parking?	10/27/2023 12:00 PM
36	Concerned about the designated truck traffic route on Van Buren.... 18 wheelers rolling thru the neighborhood is already causing noise and pollution now. It doesn't seem appropriate for more of these huge trucks rolling through a residential area. We live on Railroad St.	10/26/2023 8:21 PM
37	I really like the addition of a launch/rentals area! Would be great in the summer.	10/25/2023 7:02 PM
38	An accessible secured boat ramp for public safety use. Due to the amount of calls in the river	10/25/2023 6:49 PM
39	Amphitheater by Elgin/Williams Pl? If so, not fair to existing homes there. We've bought on Williams/Elgin Ave to enjoy the quiet river away from the busy downtown area. Why do we need amphitheater in such a small area? Build it off of other end Van Buren by school buses area that has more land. What will noise level restriction be? It's bad now hearing music all	10/25/2023 4:57 PM

East Dundee Riverfront Master Plan: Envision		SurveyMonkey
	summer at Banditos blocks away. Also, please make public meetings at a better time so we can get home from work & get to them. 4:30 was not ideal for most- thus the low turnout.	
40	Why would we build a elaborate park when we already pay high taxes to Dundee park district. Hard no on the redevelopment of haeger	10/25/2023 3:36 PM
41	looks great. I would be a good addition, but on street bike lanes are a disaster. The people that ride bikes in the street already make it hazardous. Giving them a lane would make it even worse. They should have a bike path and stay on it.	10/25/2023 3:20 PM
42	It's difficult to tell from this but any improvement would get my vote, as long as it doesn't have a negative impact on homeowners.	10/25/2023 2:09 PM
43	Looks promising. I don't think the cost would be worth a gateway feature (F) for the Water Street south plan.	10/25/2023 1:46 PM
44	Some great ideas here.	10/25/2023 1:02 PM
45	Beautiful plans. Except for the disruption of Water Street with the extension of William Bartels Park - absolutely terrible idea. Do not disrupt the flow of Water Street.	10/25/2023 11:03 AM
46	Looks awesome!	10/25/2023 10:59 AM
47	n	10/25/2023 10:41 AM
48	I love the ideas. It gives more places to walk the river	10/25/2023 10:37 AM
49	What will be done to compensate landowners currently in the space on Water Street by Hill and Jackson streets?	10/25/2023 10:29 AM
50	I live in the Reserves and always felt the area along the river was vastly underutilized - both from an economic and usefulness perspective. I love the Haeger proposal and hope there are River lofts planned as well	10/25/2023 10:24 AM

Q2 Of the following proposed amenities, please select your top choices.  
(Please select a maximum of 5)

Answered: 68   Skipped: 1





ANSWER CHOICES	RESPONSES	
Public parking	22.06%	15
River walk	60.29%	41
Accessible kayak launch	17.65%	12
Trail connections	16.18%	11
Playground	7.35%	5
Nature playground	10.29%	7
Fitness stations	2.94%	2
Native landscaping	39.71%	27
Ornamental landscaping	22.06%	15
Picnic areas	10.29%	7
Public restrooms	11.76%	8
Shelters	4.41%	3
Bandshell	16.18%	11
Seating	19.12%	13
Public art	13.24%	9
Boat, canoe, kayak rental	19.12%	13
Shared on street bike lanes	4.41%	3
Pickleball	5.88%	4
Dog run	16.18%	11
Limestone outcroppings to river	19.12%	13
Swing benches	8.82%	6
Festival Street	26.47%	18
Splash Pad	7.35%	5
Boardwalks	8.82%	6
River walk	36.76%	25
Total Respondents: 68		

Appendix I:



VILLAGE OF

EAST DUNDEE

EST. 1887

Existing Conditions

East Dundee Riverfront Master Plan

East Dundee, Illinois

HITCHCOCK

DESIGN

GROUP

creating better places

NORTH

SCALE: 1"=200'

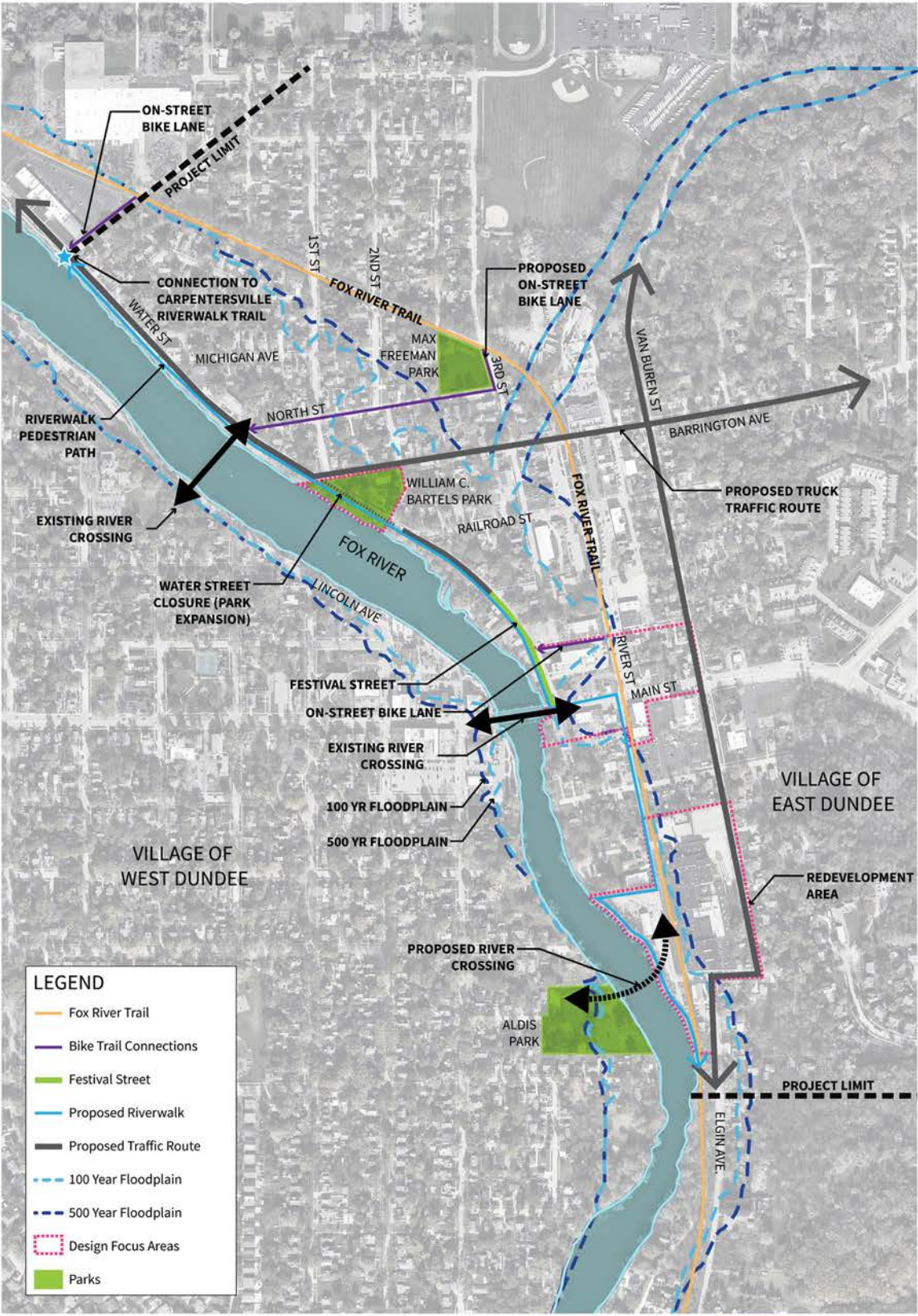
0' 50' 100' 200'

ISSUE DATED: October 24, 2023

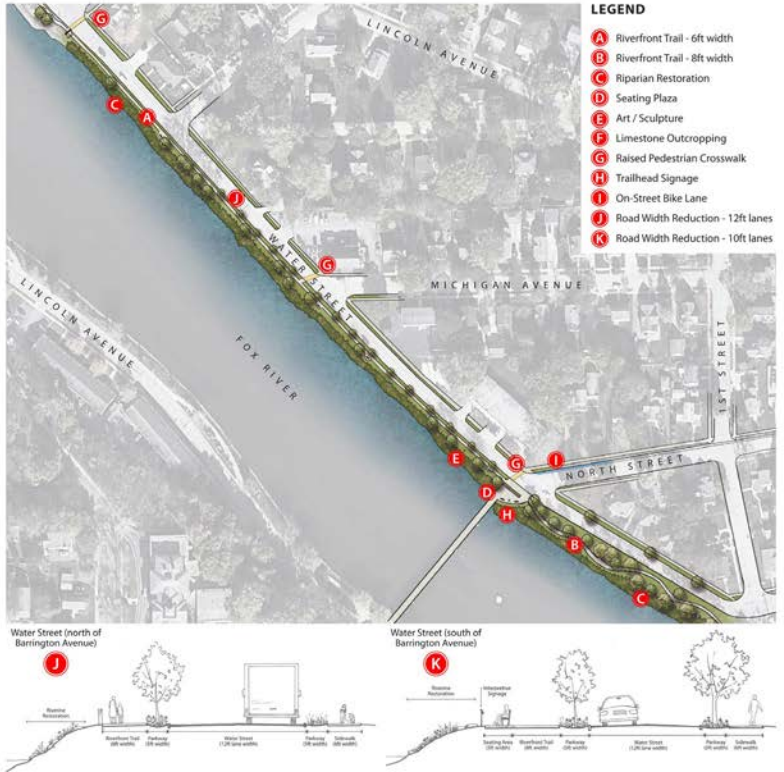
ALL drawings are preliminary and subject to change.

© 2023 Hitchcock Design Group

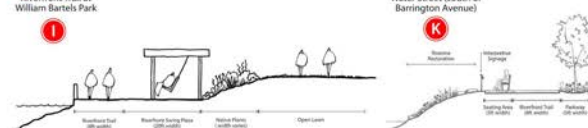
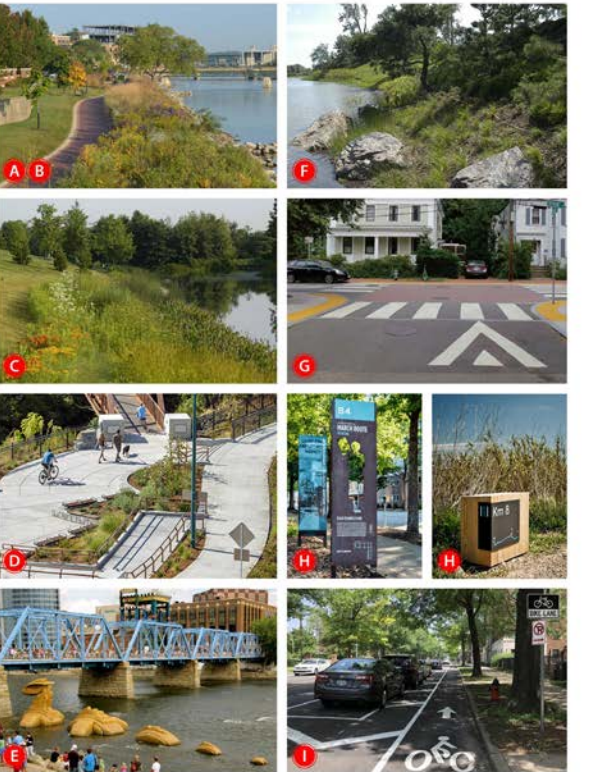




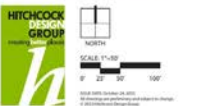
**Framework Plan**  
**East Dundee Riverfront Master Plan**  
 East Dundee, Illinois



**Water Street - North Segment**  
**Riverfront Master Plan**  
 East Dundee, Illinois



**William Bartels Park**  
**Riverfront Master Plan**  
 East Dundee, Illinois







## Appendix J:



### Meeting Summary

Date: October 24, 2023  
Time: 4:30 PM  
Location: Rakow Center, 665 Barrington Ave., Carpentersville, IL 60110

Attendees: Phil Cotter, Village of East Dundee (VED)  
Lara Barnas, Hitchcock Design Group (HDG)  
Caitlin Osburn, HDG  
East Dundee Community Members (29 Attendees)

**RE: East Dundee Riverfront Master Plan Community Meeting**

**Purpose of Meeting:**  
Meeting to discuss the East Dundee Riverfront Master Plan and potential riverfront improvements with the community.

- Items discussed:**
1. Introductions
  2. HDG introduced East Dundee's planning area and project scope: referenced site planning area map and highlighted existing conditions
    - a. Planning area spans from Main Street Bridge to the BRIX on the Fox on S. Washington Street and at the old M&M factory property, connecting to Carpenter Park
  3. HDG introduced Analyze and Connect Phases
    - a. Performed inventory of the corridor
    - b. Reviewed jurisdictional constraints
    - c. Performed site analysis mapping
    - d. Established goals and objectives with East Dundee
      - i. Build upon natural beauty of the Fox River
      - ii. Enhance environmental aspects of the river and watershed
      - iii. Expand recreation opportunities, active/passive, land/water-based
      - iv. Improve connectivity along the river and to Downtown
      - v. Evaluate opportunities for vehicular/pedestrian calming and circulation
      - vi. Establish a riverfront identity/brand that is unique to East Dundee
    - e. Public Engagement: Online survey
    - f. Public Engagement: Stakeholder focus groups
    - g. Public Engagement: Community open house
  4. HDG introduced Envision Phase
    - a. Alternative framework plans were introduced
    - b. Presented segments of the master plan
      - i. Water Street – North Segment
      - ii. William Bartels Park
      - iii. Water Street – South Segment
      - iv. Haeger Property Redevelopment

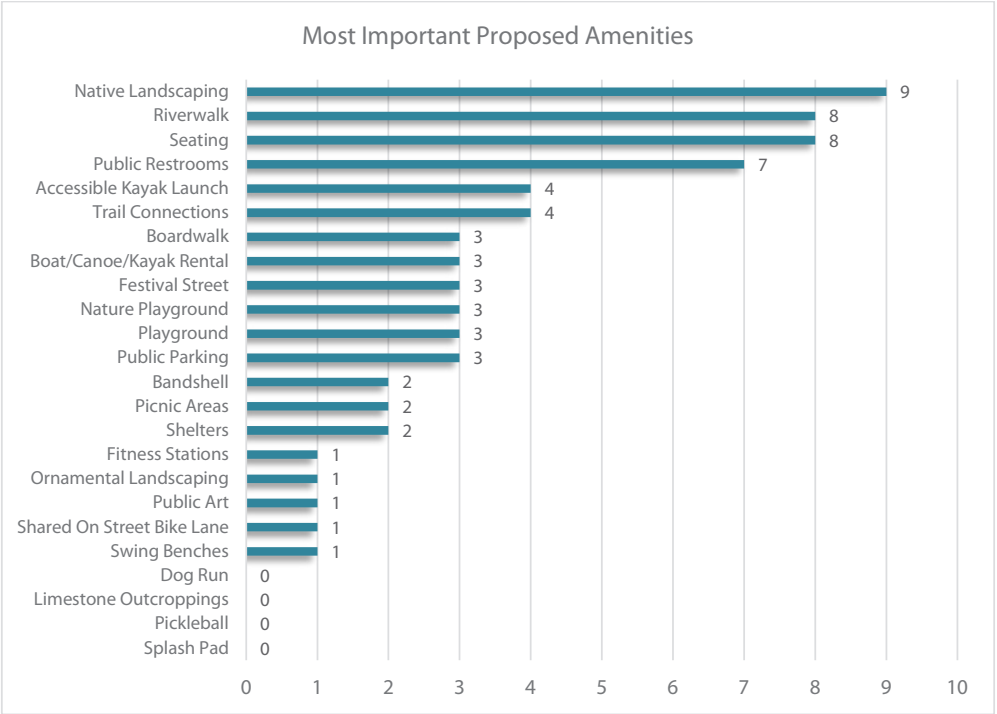
Planning  
Landscape Architecture

J:\Projects\Alpha\East Dundee, Village of\Riverfront Master Plan\02 Project Management\01 Meeting Notes\mtg sum 20231024 East Dundee Riverfront Community Input.docx





5. Participants were asked to select the most important amenities that they would like to see in the Master Plan. Those amenities are quantified below.



6. Participants were asked to write down all their comments and suggestions for the Village's future relating to the East Dundee Riverfront Master Plan. HDG staff organized the responses into the following categories:
- a. Water Street Improvements and Impacts to Local Businesses
    - i. Concerns with closing Water Street and its effect on local businesses
    - ii. Speed on Water Street is a concern. No police enforcement
    - iii. Semi-trucks are a concern on Water Street. Community recommended the trucks to be re-routed
    - iv. Loss of parking for local businesses with potential improvements is a concern
    - v. Noise level increase with potential improvements for street festivals
    - vi. Removal of private businesses is a concern
  - b. Haeger Property Redevelopment
    - i. Potential for open space
    - ii. Minimize multi-family development
    - iii. The building/facility needs to be redeveloped
  - c. Park Amenities
    - i. Shelter with game tables
    - ii. Coffee machines or potential coffee shops
    - iii. Add bike pathways



7. Community Comments
- a. The creek that flows into the Fox River near Railroad Street is called Macintosh Creek
  - b. One owner of the properties at Water Street near the intersection of Jackson stated that he had not seen the plans prior to this meeting, and his property is shown to be removed. He had asked for clarification on the schedule and what the plans were with the potential impacts to his property and that he was not in favor of having to be relocated.
  - c. VED had expressed that these master plans are estimated to be implemented over 5, 10, or even 20 years and are dependent on funding and community approval.
  - d. VED had stated that there are mandated public works improvements that are a high priority that will have to be considered along with these potential improvements.
  - e. Community members had expressed a need for parking for the new parks and expanded parks. VED had stated that there were plans to provide adequate parking for the parks improvements.
  - f. Funding for the projects was a concern of the residents and VED had stated that the taxes would not increase for the park improvements and that the funding source would be through grants.
  - g. Concerns were raised about the lack of policing on Water Street and that traffic calming that was shown on the plans would not be enough to address the speeding. VED stated that they would raise their concerns with the East Dundee Police.
  - h. There was a request for continued maintenance of the waterfront vegetation. VED confirmed that it would remain.
  - i. A community member recommended making Water Street one-way in the South Segment plans.

cc: Attendees;



**Village of East Dundee**

120 Barrington Ave.

East Dundee, IL 60118

<https://eastdundee.net/>



## Memorandum



**To:** Village President and Board of Trustees

**From:** Phil Cotter, Director of Public Works

**Subject:** Discussion of Downtown/Flats Area Sewer System Evaluation Survey  
(Inflow & Infiltration Study)

**Date:** March 4, 2024

---

### **Action Requested:**

Staff requests Village Board discussion of the Downtown/Flats Area Sewer System Evaluation Survey.

### **Summary:**

In 2023, Baxter & Woodman Consulting Engineers initiated an evaluation of the Village's sanitary sewer system that targeted the Flats neighborhood and the downtown area. This type of survey is also referred to as an *Inflow & Infiltration (I&I) Study*. The I&I Study (to date) has primarily involved manhole inspections and smoke testing. Baxter & Woodman has compiled the results of each phase and presented them in the attached report. Also attached is a slideshow presentation that provides a summary of the report and presents recommendations for 2024 and beyond – all of which will be discussed Monday night.

### **Attachments:**

Downtown/Flats Area Sewer System Evaluation Survey (Detailed manhole inspection sheets are not included in attached report)

Slideshow Presentation





# Downtown/Flats Area Sewer System Evaluation Survey

Village of East Dundee, Illinois

November 2023

# **Village of East Dundee, Illinois Downtown/Flats Area Sewer System Evaluation Survey**

## **TABLE OF CONTENTS**

<u>Section</u>	<u>Page No.</u>
EXECUTIVE SUMMARY	
1. PURPOSE OF STUDY	
1.1 General .....	7
1.2 Study Purpose and Scope.....	7
1.3 Methodology .....	7
1.3.1 Manhole Assessments .....	7
1.3.2 Smoke Testing .....	8
2. FIELD INVESTIGATIONS AND RESULTS	
2.1 Manhole Assessments .....	9
2.2 Smoke Testing .....	12
3. RECOMMENDATIONS AND CONCLUSIONS	
3.1 Manhole Rehabilitation .....	17
3.2 Sources Identified by Smoke Testing.....	18
3.3 Summary .....	19

## **LIST OF TABLES**

<u>Table</u>	<u>Page No.</u>
1 Summary of Manhole Defects .....	10
2 Summary of Smoke Testing Results – Number of Defects Found.....	15
3 Recommendations for Manhole Rehabilitation .....	18
4 Summary of Recommended Rehabilitation Costs.....	20

## LIST OF FIGURES

<u>Figure</u>	<u>Page No.</u>
1 Resident Notification Letter .....	13
2 Smoke Testing Door Hanger .....	14

## APPENDICES

### Appendix

- A Manhole Inspection Reports
- B Smoke Testing Results

## EXHIBITS

### Exhibit

- A Study Area

## LIST OF ABBREVIATIONS

avg	-	average
BBs	-	Basement Backups
CCTV	-	Closed Circuit Television
cfm	-	cubic feet per minute
cfs	-	cubic feet per second
E&R	-	excavation and replacement
EPA	-	Environmental Protection Agency
ft	-	feet
gpd	-	gallons per day
gpm	-	gallons per minute
IEPA	-	Illinois Environmental Protection Agency
I/I	-	infiltration/inflow
IICP	-	Inflow & Infiltration Control Program
MGD	-	million gallons per day
MWRD	-	Metropolitan Water Reclamation District



NASSCO	-	National Association of Sewer Service Companies
NPDES	-	National Pollutant Discharge Elimination System
PACP	-	Pipeline Assessment & Certification Program
SSES	-	sewer system evaluation survey
SSO	-	sanitary sewer overflow
STP	-	Sewage Treatment Plant
WMO	-	Watershed Management Ordinance
WRP	-	Water Reclamation Plants
WWTP	-	wastewater treatment plant

## LIST OF DEFINITIONS

### Infiltration

Water other than wastewater that enters a sewage collection system (including sewer service connections) from the ground through such sources as defective pipes, pipe joints, connections, or manholes. Infiltration does not include, and is distinguished from, inflow.

### Inflow

Water other than wastewater that enters a sewage collection system (including sewer service connections) from sources such as roof leaders, cellar drains, yard drains, area drains, foundation drains, drains from springs and swampy areas, manhole covers, cross connections between storm sewers and sanitary sewers, catch basins, cooling towers, stormwater, surface runoff, street wash waters, or drainage. Inflow does not include, and is distinguished from, infiltration.

### Surcharge

A condition where the hydraulic grade line in a sewer is higher than the top of the pipe.

## EXECUTIVE SUMMARY

---

With the authorization of the Village of East Dundee, Baxter & Woodman completed this Sewer System Evaluation Survey to identify defects in the sanitary sewer system that allow Infiltration and Inflow (I/I) to enter and to provide recommendations to reduce the likelihood of sewer surcharging and basement backups in the Downtown/Flats area as shown in Exhibit A.

The investigation included manhole inspections and smoke testing to identify I/I sources. The following is a summary of findings, conclusions, and recommendations of this investigation.

A total of 60 sanitary sewer manholes were opened and inspected using a 360 degree video camera. Defects that have the potential to allow I/I to enter were identified in 22 of the manholes. During a sustained rainfall, up to approximately 230 gpm (0.331 mgd) of clear water can drain into the manholes through open pickholes, leaks in the adjusting rings, steps, corbel, walls, joints, and bench. All of the defects identified are considered cost-effective to repair. The total estimated construction cost to rehabilitate the manholes is \$36,330.

The smoke testing identified five direct connections that can contribute inflow from private property including one property with a connected area drain and four properties with defective building lateral cleanout caps. Based on a three-year frequency, two-hour duration rainstorm (1.94 inches/hr.), and a total tributary area of 36 square feet on these properties, it is possible for up to 0.50 gpm (0.001 mgd) to be contributed from these sources. The estimated construction cost to eliminate these sources is \$40, not including the area drain which is not considered cost effective to redirect. During the testing, smoke was also observed exiting 10 storm sewer inlets/structures. This suggests that if smoke can transfer from the sanitary sewer system to the storm sewer system, storm water may also be able to transfer. Where this occurred, we recommend dyed water testing with simultaneous sewer televising of adjacent sanitary sewers be conducted to identify the actual I/I sources. The estimated cost for this follow-up work is \$30,000. Based on our experience with smoke identified in the storm sewer system and subsequent dyed-water testing, we anticipate identifying a significant amount of I/I.

The estimated cost to remove/rehabilitate all of the sources identified by this investigation is \$66,370 as detailed below.

Source	Opinion of Rehabilitation Costs	Estimated I/I to be Removed
<b>PUBLIC PROPERTY</b>		
Manhole Repairs:		
Replace Cover (12)	\$ 7,200	165 gpm (0.238 mgd)
Install Chimney Seal (6)	\$ 3,600	12 gpm (0.017 mgd)
Full Coating (6)	\$ 12,030	39 gpm (0.056 mgd)
Rebuild Bench (1)	\$ 2,500	5 gpm (0.007 mgd)
Replace Manhole (1)	\$ 10,000	0 gpm (0.000 mgd)
Grout Pipe Seals (2)	\$ 1,000	10 gpm (0.014 mgd)
<b>PRIVATE PROPERTY</b>		
Replace Cleanout Caps (4)	\$ 40	0.3 gpm (0.001 mgd)
Total (Construction)	\$ 36,370	231 gpm (0.333 mgd)
Design Engineering	\$ 15,000	
Construction Engineering	\$ 15,000	
Total Project Cost	\$ 66,370	

# 1. PURPOSE OF STUDY

---

## 1.1 General

The Village of East Dundee is located approximately 40 miles northwest of Chicago in Kane County, Illinois and encompasses approximately 3.15 square miles. The US Census Bureau estimated the 2020 population as 3,152 people. The focus of this study is in the Downtown/Flats area as shown in Exhibit A. The study area consists of approximately 60 sanitary manholes and 16,000 L.F. of sanitary sewer ranging in size from 8-inch to 15-inch diameters.

During heavy, wet weather events, the sanitary sewer system in this area experiences increased flow volumes due to Infiltration and Inflow (I/I), which exceeds the sewer capacity and causes sewer surcharging and basement backups in some areas.

## 1.2 Study Purpose and Scope

The purposes of this investigation were to identify Infiltration and Inflow (I/I) sources and other contributing factors causing sewer surcharging and basement backups. This was accomplished by conducting manhole inspections and smoke testing to identify I/I sources.

## 1.3 Methodology

### 1.3.1 Manhole Assessments

Manholes can be a large contributor of both inflow and infiltration into a sanitary sewer system. Surface runoff through open pickholes and missing bolts in a cover can increase flows almost immediately after the start of a rainstorm. This source of inflow is further increased in areas where water can pond over the manhole. As the ground becomes saturated, groundwater can enter through defects in the adjusting rings, joints, walls, and bottom of the manhole.



**Manhole Inspection**

The manhole assessments included opening all accessible manholes in the study areas and performing a detailed inspection of the materials and condition of each structure using an Ibak Panoramo 360 SI Camera. The photo on the left provides a visual of the camera system. The equipment records a 360 degree video from the top of the manhole to the bottom. This methodology complies with the National Association of Sewer Service Companies (NASSCO) standards for their Level 2 Manhole Assessment and Certification Program (MACP). A condition assessment was then completed from the videos and field measurements which contains the following information: (1) the material type and condition of each component of the manhole; (2) potential I/I sources or evidence of leakage within the manhole; and (3) identification of the orientation and sizes of all pipes connected to the manhole. This electronic inspection allows for integration directly into a GIS program.

### 1.3.2 Smoke Testing

Smoke testing is used to identify defects and inappropriate connections in both mainline sewers and building lateral connections to the system users. Of particular significance is the ability to identify connections that allow stormwater to directly enter the sanitary sewer system, which can cause



**Smoke Testing Process**

immediate and significant increases in flow. These sources include building downspouts, window well drains, area drains, foundation drains, and connections to the storm sewer system. The photo on the left provides a visual of this process.

The testing work consists of injecting a non-toxic chemical smoke under pressure into the sewer system using high capacity blowers. During the test, all smoke emission points are noted and recorded in field reports as well as located by GPS coordinates. Additionally, digital photographs are taken of each inappropriate emission point. It is expected that the smoke will be discharged at

locations such as building vent stacks and adjacent sanitary sewer manhole covers with open pickholes. Other emission points, such as storm sewer inlets and storm sewer manholes, show where smoke transfers from the sanitary sewer system into the storm sewer system. This suggests that stormwater may also transfer from the storm sewers into the sanitary sewers during rainstorm events. Smoke testing is also a valuable tool for focusing other more expensive investigative tasks such as dyed water testing and sewer televising.

## 2. FIELD INVESTIGATIONS AND RESULTS

---

### 2.1 Manhole Assessments

All accessible sanitary sewer manholes in the study area were opened and inspected. A total of 60 manholes were inspected as shown in Exhibit A. The manhole inspection procedure included the following observations:

- Location and identification number;
- Manhole inside diameter;
- Amount of debris (if any) in manhole;
- Surcharging or evidence of surcharging;
- Cover type, condition and number; and size of pickhole openings;
- Frame type, condition, sealed or unsealed, and evidence of inflow;
- Type and thickness of adjusting ring(s), condition, sealed or unsealed, and evidence of I/I;
- Corbel material, construction, condition, and evidence of I/I;
- Steps material, condition, and evidence of I/I;
- Wall and joint construction, condition, and evidence of I/I;
- Bench/trough construction, condition, and evidence of I/I;
- Pipe seal construction, condition, and evidence of I/I; and
- Sizes, depths, and direction of all pipes connected to manhole.

Overall, the manholes are in good condition. A complete set of manhole inspection reports is included in Appendix A. There are 12 manholes in the study areas with at least one open pickhole. These 12 have the potential to contribute up to 165 gpm (0.238 MGD) of inflow during a sustained rainstorm. This is based upon the hydraulic equation for fluid through an orifice, which is the equation used to calculate storm inlet capacities. The input values were the sum of the area of the openings for each manhole lid and an assumed 0.25-inches of water over the top of each manhole.

There are eight manholes in the study area that have leaking frames and/or adjusting rings. Manhole frames and adjusting rings that are not sealed or have deteriorated seals can be a significant source of I/I. Saturated soil conditions around manholes make the structures susceptible to water entering through openings between the unsealed frames and rings.

Other I/I sources identified during the manhole inspections include cracks or holes in the walls and corbel, leaking joints, pipe seals, bench, and steps. Stormwater and/or groundwater can seep into the manholes through any of these defects. Table 1 lists the 60 manholes inspected, 22 of which contain various defects which allow I/I to enter, including the manholes with covers containing open pickholes. The sum of the estimated I/I for all the identified manhole defects has the potential to produce as much as 230 gpm (0.331 mgd) during a sustained rainstorm.



**TABLE 1**  
**Summary of Manhole Defects**

MH Number	Open Pickhole	Adjusting Rings	Corbel/Wall / Steps	Joints	Bench / Pipe Seals	Heavy Debris
1-34						
1-35			X	X		
1-39		X				X
1-41						
1-47		X				
1-48		X				
1-59		X				
3-1						X
3-2						
3-5	X		X	X	X	
3-19	X		X	X		
3-41				X		
4-1						
4-2	X					
4-4	X					
4-5						X
4-7	X		X			
4-8					X	
4-9						
4-10						
4-11						X
4-12						X
4-13					X	
4-14						
4-15		X				
4-18						
4-19						
4-20						
4-21	X					
4-22	X	X				
4-24						
4-25						
4-26	X					
4-27	X	X	X			

MH Number	Open Pickhole	Adjusting Rings	Corbel/Wall / Steps	Joints	Bench / Pipe Seals	Heavy Debris
4-29						
4-29A						
4-31						
4-32	X					
4-33		X				
4-34						
4-34A						
4-36						
4-37						
4-38						
4-39	X					
4-40						
4-41						
4-42						
4-43						
4-44						
4-45						
4-46	X					
4-47						
4-48						
4-49						
4-50						
4-51						X
4-57						
Unknown 1						
Unknown 3						

In addition to the manholes that allow I/I to enter, there were six manholes that have a significant amount of grease and/or debris in the bottom that severely restricts flow, as noted in the Heavy Debris column. These obstructions slow the flow velocity which allows additional debris to settle out upstream and create more of a blockage. In some of these manholes the influent pipes appear to be completely plugged.

## 2.2 Smoke Testing

Smoke testing is an effective method for identifying inflow sources such as building downspouts, window well drains, area drains, foundation drains, and storm sewer cross connections to the sanitary sewer system. Smoke testing may also identify structural damage, leaking joints in the sewers, and building laterals if the ground conditions allow. The best results are obtained when the moisture content in the ground is minimal. This creates optimum conditions for smoke exiting a defective pipe section to pass through the overlying soil to the ground surface.


A notification letter was prepared and mailed to all addresses in the study area before the smoke testing was conducted. The letter advised the residents of the upcoming smoke testing, reasons for conducting these tests, proper precautions to reduce the likelihood of smoke entering the home/building, and what to do in the event smoke does enter the home. The precautions included pouring water into all seldom used drain traps, which blocks the smoke. A copy of the letter is shown in Figure 1. Additionally, door hangers were prepared and hand delivered to each address a few days prior to testing which contained the same basic information as the notification letter. A copy of the door hanger is shown in Figure 2. The smoke testing was performed on August 17, 2023.

**FIGURE 1**

**Resident Notification Letter - PLACEHOLDER**

FIGURE 2

**Smoke Testing Door Hanger**



Scan with your device for more info

## NOTICE

### SMOKE TESTING SEWER

*AVISO: Evaluación de la Redde Alcantarillado (Prueba de Humo)*

Our work crews will be conducting smoke tests of sanitary sewers in your area on:  
*Nuestros equipos de trabajo realizarán pruebas de humo dealcantarillado sanitario en su área en:*

---

These tests will assist us in locating breaks and defects in the public utility sewer system. During the test, **YOU MAY SEE SMOKE COMING FROM VENT STACKS ON BUILDINGS OR FROM HOLES IN THE GROUND.** Don't be alarmed. The smoke has no odor, is non-toxic, non-staining, does not create a fire hazard, and will dissipate in a few minutes. Your local fire and police departments have been notified of this test.

**Prepare For The Test**  
Please pour (1) gallon of water into your basement floor drains and into any unused sinks at this time. This will seal the drain traps so that smoke will not enter your building through the drain. Also, if you won't be home during the test, open bathroom/laundry room windows and close the doors before you leave. Any smoke that enters the building will be contained and dissipate in a few minutes. The smoke is not harmful to humans or pets, but if someone will be home at the time of the test who may be alarmed by the smoke or has a respiratory condition, please call the number at the bottom of the other side of this notice.

**If Smoke Enters Your Home**  
If smoke does enter your building during the test, it probably means there are defects in the plumbing that could allow sewer gas to enter. Note the location of the smoke and call the number on the back of this card. Open doors and windows to ventilate any smoke that enters the building.

(Continued on reverse side / continúa en el reverso)

Estas pruebas nos ayudarán a localizar roturas y defectos en el sistema de alcantarillado de servicios públicos. **DURANTE LA PRUEBA, PUEDE VER HUMO SALIENDO DE LA VENTILACIÓN DE LA CASA EN EDIFICIOS O AGUJEROS EN EL TERRENO.** No se alarme. El humo que no huele es tóxico, no mancha, no crea peligro de incendio y se disipará en unos minutos. Los departamentos de policía y bomberos locales han sido notificados de esta prueba.

**Prepárate para la prueba**  
Vierta (1) galón de agua por los desagües y lavabos del piso del sótano que no estén en uso en este momento. Esto sellará las trampas de drenaje para que el humo no ingrese a su edificio a través del drenaje. Además, si no estará en casa durante la prueba, abra las ventanas del baño / lavandería y cierre las puertas antes de salir. Cualquier humo que ingrese al edificio será contenido y disipado en unos minutos. El humo no es dañino para los seres humanos o las mascotas, pero si en el momento de la prueba habrá alguien en la casa que pueda estar alarmado por el humo o que tenga una afección respiratoria, llame al número que se encuentra en la parte inferior de la página.


**Si entra humo en su casa**  
Si el humo entra en su edificio durante la prueba, probablemente significa que hay defectos en las tuberías que podrían permitir la entrada de gas de alcantarillado. Anote la ubicación del humo y llame al número que se encuentra en el reverso de esta tarjeta. Abra puertas y ventanas para ventilar cualquier humo que ingrese al edificio.

---

**If you have any questions regarding the smoke test, call:**

**Si tiene preguntas sobre estas pruebas, llame a:**

**(888) 655-4085**



**DUKE'S**  
**ROOTED IN INNOVATION™**

The smoke testing was performed by Dukes Root Control and the results have been summarized and grouped into three categories according to the apparent type of defect. These categories are listed below in Table 2 along with a summary by defect type. Appendix B shows the locations and photos of each defect.

**TABLE 2**  
**Summary of Smoke Testing Results – Number of Defects Found**

	Defect/Inappropriate Connection	Number Identified	Estimated I/I Contribution, gpm
A	Area Drain	1	0.20
A	Missing/Defective Cleanout Caps	4	0.20
B	Sanitary Manholes	15	30
C	Catch Basins / Storm Sewer	10	N/A

**Category A (Private Property)** – Inappropriate connections to the sanitary sewer including area drains and defective or missing cleanout caps. These sources are directly connected to the sanitary sewer and allow I/I to quickly enter the sewer system.

**Category B (Public Property)** – Defects in the cone, adjusting rings or frame of the manhole that allow smoke to exit to the surface. Where smoke exits a manhole, the possibility also exists that stormwater/groundwater can infiltrate from around the outside of the manhole.

**Category C (Public Property)** – Defects that allow smoke to transfer from the sanitary sewer to the storm sewer either directly or indirectly. When smoke passes from the sanitary sewer system to the storm sewer system, the possibility exists that stormwater could flow from the storm sewer to the sanitary sewer.

Category A consists of sources that are on private property and directly connected to the sanitary sewer system. The sources identified from this category includes area drains and defective building lateral cleanout caps. There was a total of five sources found including one property with an area drain and four with defective cleanout caps. The estimated I/I contribution from the area drain and cleanout cap was made using the rational method for stormwater runoff. The total tributary area of these source is approximately 36 square feet. Based on a three-year frequency, two-hour duration rainstorm (1.94 inches/hr.), it is possible for these sources to contribute up to 0.5 gpm (0.001 mgd) of I/I.

Category B sources allow surface infiltration to the sanitary sewer system through the manhole cone, adjusting rings, or frame of the structure. There were three sanitary manholes identified where smoke exited the ground around the frame of the manhole. All of these structures (MH 1-48, MH 1-59, and MH 4-22) were previously identified as having leaking adjusting rings.



Category C sources are direct or indirect storm sewer system connections to the sanitary sewer system. There were 10 locations where smoke exited the storm sewer, primarily at curb inlets and parking lot drains. Where smoke is identified in the storm sewer system, dyed water testing of the storm sewer and simultaneous televising of the adjacent sanitary sewers is recommended to locate the actual I/I source(s). Potential I/I sources in the sanitary sewer system that are influenced by the storm sewer system are usually significant and can be readily identified by this testing procedure. It should be noted that storm sewers are not constructed to be watertight. Surface water draining into the storm sewers can exfiltrate to the surrounding subsurface and enter an adjacent sanitary sewer through defects. A follow up investigation by method of dyed water testing is necessary to identify the exact sources in this category. A discussion of this investigative task is included in the recommendations section of this report.

## 3. RECOMMENDATIONS AND CONCLUSIONS

---

With the authorization of the Village of East Dundee, Baxter & Woodman has completed this investigation to determine the possible reasons for sewer surcharging within the Downtown/Flats area during heavy wet weather events. This investigation included manhole assessments and smoke testing.

A significant amount of I/I was identified as part of this SSES. An estimation of rehabilitation project costs, including engineering and contingencies, are listed in Section 3.

### 3.1 Manhole Rehabilitation

The manhole condition assessments identified 22 manholes that have defects that allow I/I to enter during wet weather conditions. During a sustained rainfall, up to approximately 230 gpm (0.331 mgd) of clear water can enter into the manholes through openings in the manhole covers and leaks in the adjusting rings, steps, corbel, walls, joints, and bench. The following is a description of the recommended rehabilitation methods needed to repair each deficiency found.

**Replace Cover** – There are 12 manholes that contain covers with at least one open pickhole. These open covers may allow surface runoff to enter the manholes. The estimated replacement cost for a new cover with concealed pickholes is \$600 per cover.

**Install Chimney Seal** – There are six manholes that contain leaking adjusting rings and/or frames that can be rehabilitated using a chimney seal or “rubber boot” between the bottom on the frame and top of the corbel. This type of product would only be used where the entire manhole will not be coated. The estimated cost for this type of repair is \$600 per manhole.

**Full Coating** – There are six manholes that contain leaks through the adjusting rings, walls, corbel, joints between manhole sections, and bench. There are a number of products available for sealing a manhole to eliminate leaks. Some of the most commonly used products are cement based. These can be spray applied or hand applied with a trowel. The estimated cost to coat a manhole with a cement based product is \$275 per vertical foot.

**Rebuild Bench** – There is one manhole that has a deteriorated bench including a hole at the bottom of the manhole. The repair should include patching the hole and installing a new concrete bench sloped from the walls to the pipe channel. The estimated cost for this type of repair is \$2,500.

**Replace Manhole** – There is one manhole where the bottom adjusting ring is crushed. Since this is a relatively shallow manhole and contains a significant number of adjusting rings, we recommend replacing the entire manhole.

**Grout Pipe Seal** – There are two manholes that have leaks and/or holes around the pipe seals. The repair should include patching the holes with a non-shrink grout. The estimated cost for this repair is \$500 each.

The total estimated construction cost to rehabilitate the 22 manholes is approximately \$33,330. Table 3 lists the defective manholes that should receive each recommended rehabilitation method. The locations are also shown in Exhibit C.

**TABLE 3**  
**Recommendations for Manhole Rehabilitation**

MH Number	Replace Cover	Internal Chimney Seal	Full Coating	Rebuild Bench	Replace MH	Grout Pipe Seal
1-35			X			
1-39		X				
1-47		X				
1-48					X	
1-59		X				
3-5	X		X	X		
3-19	X		X			
3-41			X			
4-2	X					
4-4	X					
4-7	X		X			
4-8						X
4-13						X
4-15		X				
4-21	X					
4-22	X	X				
4-26	X					
4-27	X		X			
4-32	X					
4-33		X				
4-39	X					
4-46	X					

### 3.2 Sources Identified by Smoke Testing

The smoke testing identified five direct connections that can contribute inflow from private property including one property with a connected area drain and four properties with open/defective building lateral cleanout caps. Based on a three-year frequency, two-hour duration rainstorm (1.94 inches/hr.), and a total tributary area of 36 square feet on these properties, it is possible for up to 0.5 gpm (0.001 mgd) to be contributed from these sources. The cost to replace a defective cleanout cap is \$10. The total estimated cost to eliminate these sources is \$40. The

estimated cost to redirect an area drain could be significant. It would either need to be directed to an existing sump pump or a new sump pump installed to pump the water away from the house. Since the tributary area is relatively small, the I/I contribution from this source is less than one gpm. Due to the high cost of re-direction vs. the amount of I/I removed, we do not believe the area drain is cost effective to remove from the system.

During the testing, smoke was observed exiting ten storm sewer structures. This suggests that if smoke can transfer from the sanitary sewer system to the storm sewer system, storm water may also be able to transfer. Where this occurred, we recommend dyed water testing with simultaneous sewer televising of adjacent sanitary sewers be conducted to identify the actual I/I sources. This testing method includes isolating the section of storm sewer that smoked with inflatable rubber plugs, then filling with dyed water through an intermediate inlet/catch basin to create a surcharged condition. This operation simulates the conditions that exist during a heavy wet weather event. Since storm sewers are not constructed to be water-tight, the dyed water can exfiltrate to the surrounding subsurface. Where defects existing in an adjacent sanitary sewer, the dyed water can enter. The cost for dyed water testing can vary widely depending on the size and length of affected storm sewer as well as the exfiltration rate. Storm sewers that have open joints and/or defects that allow a high rate of exfiltration can have a significant impact on the amount of time it takes to surcharge the sewer to the ground surface. A field visit was performed to identify the necessary storm sewer setups to isolate the ten storm sewer structures that smoked. Taking into account typical fill and exfiltration rates, the dyed-water testing is estimated to take 5 days to complete, with an estimated cost of \$30,000 including a summary report.

### 3.3 Summary

The primary purposes of this investigation were to identify defects in the sanitary sewer system that allow I/I to enter and to provide recommendations to reduce the likelihood of sewer surcharging and basement backups in the area. This study details defects identified by the investigative tasks conducted including manhole inspections and smoke testing.

Additional investigation is recommended where smoke was observed in the storm sewer system during the smoke testing work. This investigative task may reveal significant I/I sources such as a direct or indirect connection between the sanitary and storm sewer systems, or significant defects in the mainline sewer or building laterals.

A summary of recommendations and estimated costs formulated from the information presented in this report are presented in Table 4. The costs do not include the estimated \$30,000 for follow-up dyed-water testing. We expect the results of the dyed-water testing to identify a significant amount of I/I. However, the number and type of defects as well as the rehabilitation costs cannot be determined until after the work is completed.

TABLE 4

**Summary of Recommended Rehabilitation Costs**

Source	Opinion of Rehabilitation Costs	Estimated I/I to be Removed
<b>PUBLIC PROPERTY</b>		
Manhole Repairs:		
Replace Cover (12)	\$ 7,200	165 gpm (0.238 mgd)
Install Chimney Seal (6)	\$ 3,600	12 gpm (0.017 mgd)
Full Coating (6)	\$ 12,030	39 gpm (0.056 mgd)
Rebuild Bench (1)	\$ 2,500	5 gpm (0.007 mgd)
Replace Manhole (1)	\$ 10,000	0 gpm (0.000 mgd)
Grout Pipe Seals (2)	\$ 1,000	10 gpm (0.014 mgd)
<b>PRIVATE PROPERTY</b>		
Replace Cleanout Caps (4)	\$ 40	0.3 gpm (0.001 mgd)
Total (Construction)	\$ 36,370	231 gpm (0.333 mgd)
Design Engineering	\$ 15,000	
Construction Engineering	\$ 15,000	
Total Project Cost	\$ 66,370	

# APPENDICES



# **APPENDIX A**

## **MANHOLE INSPECTION REPORTS**

# **APPENDIX B**

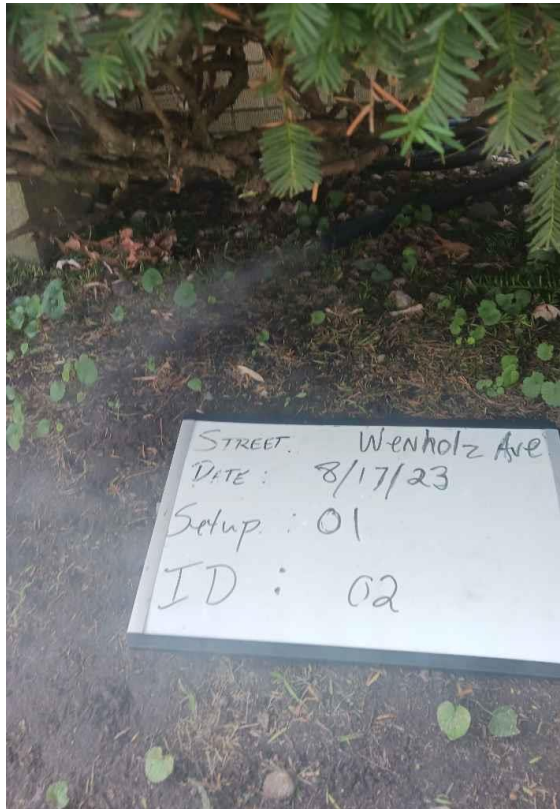
## **SMOKE TESTING RESULTS**

**VILLAGE OF EAST DUNDEE, ILLINOIS  
DOWNTOWN/FLATS AREA SEWER SYSTEM EVALUATION STUDY**

**Smoke Testing Results - Defects**

Defect ID	Address	Defect Description	Surface Type	Comment of Observation
1	20 Wenholtz Ave.	Area Drain	Grass/Dirt	Small tributary area
2	17 Barrington Ave	Defective/Open Cleanout Cap	Grass/Dirt	Small tributary area
3	1 Barrington Ave	Defective/Open Cleanout Cap	Grass/Dirt	Small tributary area
4	25 Lincoln Ave	Defective/Open Cleanout Cap	Grass/Dirt	Small tributary area
5	312 E 2nd St	Defective/Open Cleanout Cap	Grass/Dirt	Small tributary area
6	14 Hill St	Manhole - Leaking Frame/Rings	Brick	MH 1-59
7	102 North St	Manhole - Leaking Frame/Rings	Asphalt	MH 4-22
8	107 Water St	Manhole - Leaking Frame/Rings	Concrete Pavement	MH 1-48
9	429 4th St	Manhole Cover - Open Pickhole	Asphalt	MH 3-5
10	115 Water St	Manhole Cover - Open Pickhole	Asphalt	MH 4-4
11	6 Hill St	Manhole Cover - Open Pickhole	Asphalt	MH 4-2
12	302 E 1st St	Manhole Cover - Open Pickhole	Asphalt	MH 4-46
13	307 E 2nd St	Manhole Cover - Open Pickhole	Asphalt	MH 4-26
14	2 Adams St	Manhole Cover - Open Pickhole	Asphalt	Mh 4-32
15	101 North St	Smoke from Storm Sewer Structure	Paved	Heavy smoke
16	104 Barrington Ave	Smoke from Storm Sewer Structure	Paved	Heavy smoke
17	68 Water St	Smoke from Storm Sewer Structure	Paved	Heavy smoke
18	68 Water St	Smoke from Storm Sewer Structure	Paved	Heavy smoke
19	111 North St	Smoke from Storm Sewer Structure	Paved	Heavy smoke
20	109 North St	Smoke from Storm Sewer Structure	Paved	Heavy smoke
21	207 Water St	Smoke from Storm Sewer Structure	Paved	Heavy smoke
22	68 Jackson St	Smoke from Storm Sewer Structure	Paved	Heavy smoke
23	68 Jackson St	Smoke from Storm Sewer Structure	Paved	Heavy smoke
24	104 North St	Smoke from Storm Sewer Structure	Paved	Heavy smoke
25	6 Hill St	Storm Sewer Inlet Smoking	Grass/Dirt	Heavy smoke

Defect ID 1



Defect ID 2



Defect ID 3

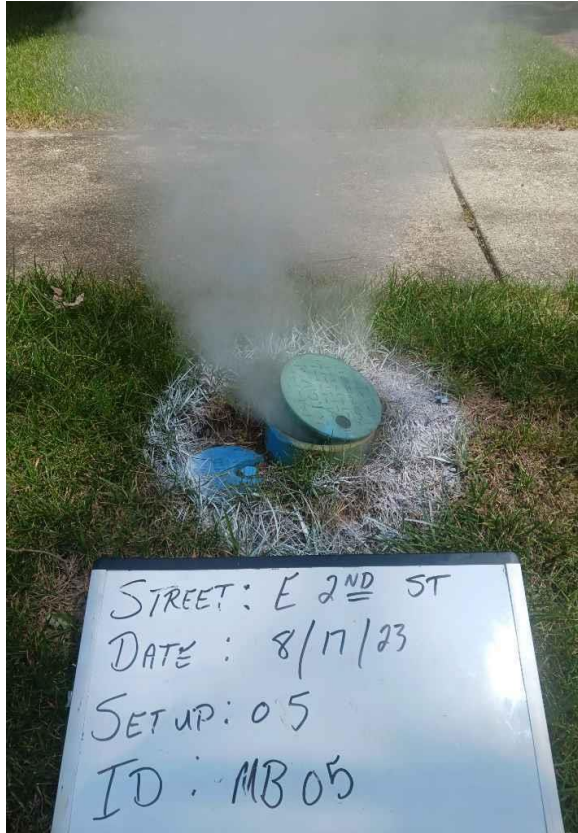


Defect ID 4





Defect ID 5



Defect ID 6

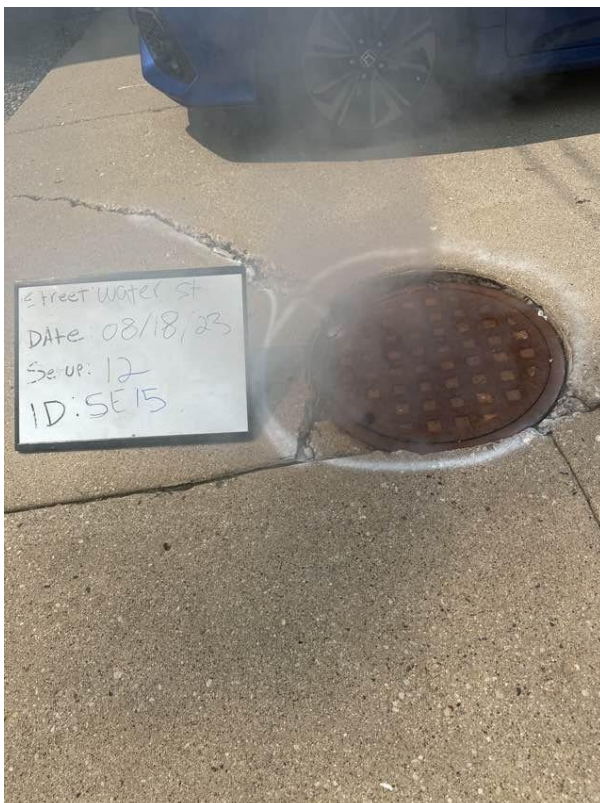




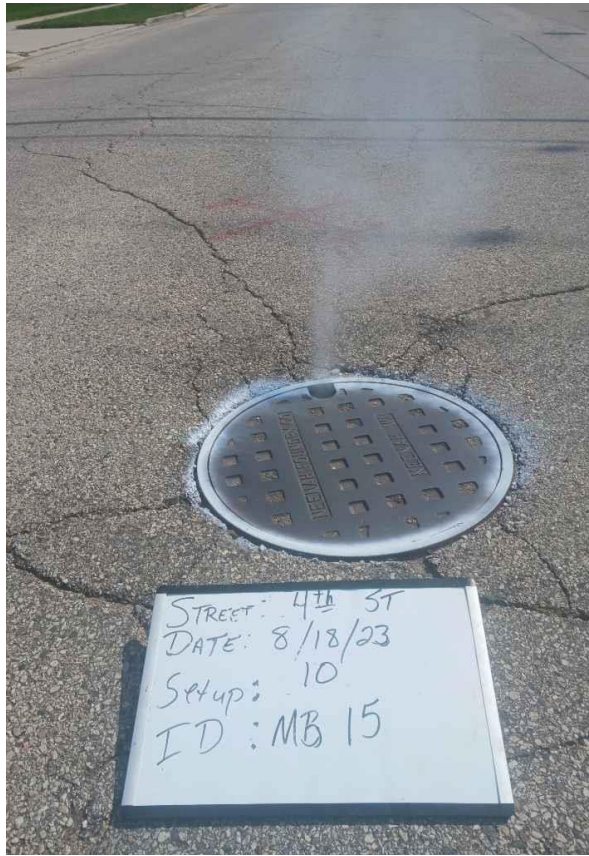
Defect ID 7



Defect ID 8



Defect ID 9



Defect ID 10





Defect ID 11



Defect ID 12



Defect ID 13



Defect ID 14





Defect ID 15



Defect ID 16



Defect ID 17



Defect ID 18





Defect ID 19



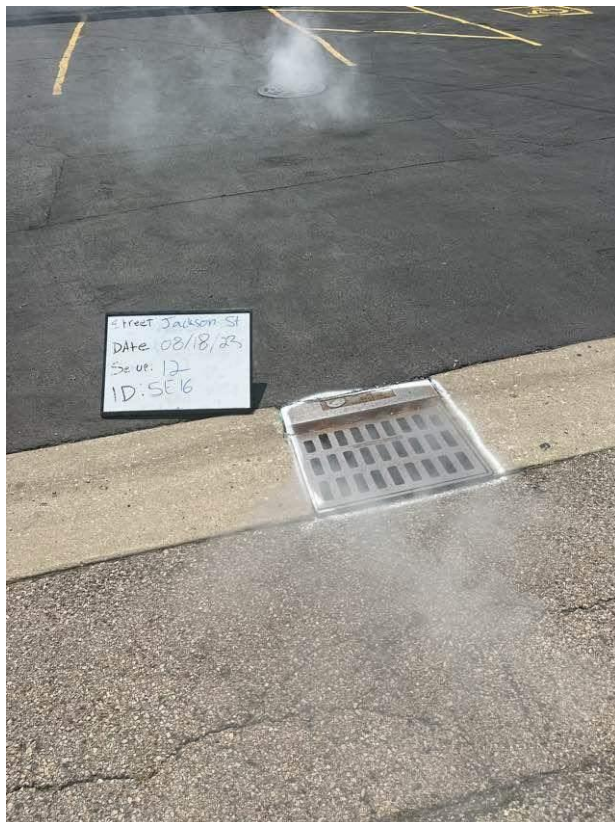
Defect ID 20



Defect ID 21



Defect ID 22





Defect ID 23



Defect ID 24



Defect ID 25



# EXHIBITS





Path: F:\EDUNDV\General\SpatialTech\Projects\EDUNDV\_GeneralMapping.aprx







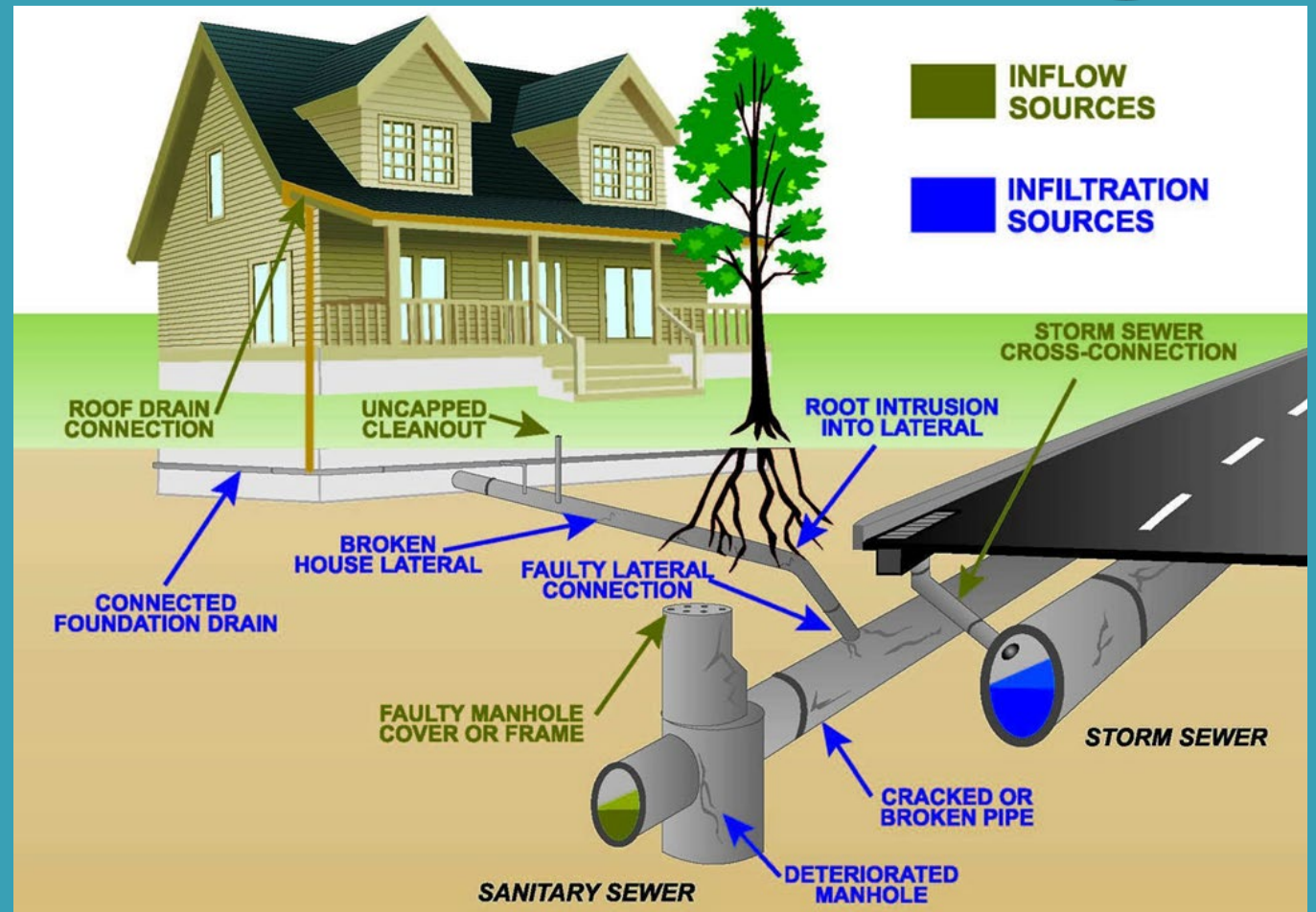
# INFLOW AND INFILTRATION (I&I) STUDY

- Downtown/Flats Area Sewer System Evaluation Survey (I&I Study) was initiated in 2023
  - Project study area – north of IL 72 and west of Van Buren Street
- This study is particularly important for the Flats neighborhood and downtown area due to:
  - Close proximity to the Fox River
  - Elevated groundwater table
  - Aging/aged sanitary sewer system
- History of sewer backups in those areas
- Increased wastewater flow into the wastewater treatment plant that would otherwise be conveyed to natural waterways via storm sewers
- Hill Street Lift Station pump improvements that were completed in 2022 were made to address additional stormwater/groundwater flow coming into and through the lift station during rainy periods

# INFLOW AND INFILTRATION (I&I) STUDY



- **Inflow** occurs when stormwater flows into the sanitary sewer system via roof drain downspouts, storm sewer/drain cross-connections, through holes in manhole covers, faulty manhole covers
- **Infiltration** occurs when groundwater seeps into the sanitary sewer system through holes, cracks, joint failures, faulty pipe connections, foundation drains



# INFLOW AND INFILTRATION (I&I) STUDY

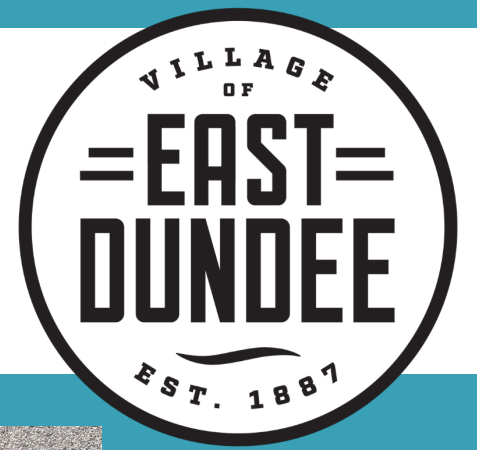


## ➤ East Dundee's I&I Study is comprised of essentially the following phases

- **Manhole inspections** – using 360-degree camera, inspected the condition of each manhole and identified those that allow storm/ground water into the sanitary sewer system.
  - Total of 60 sanitary sewer manholes were inspected - of which defects were identified in 22
  - Recommendation to replace 12 manhole covers (11 have since been replaced by Public Works)
  - Remaining manholes (approx. 15) to be repaired contractually
- **Smoke Testing** – injected a supply of smoke into the sanitary sewer.
  - Smoke visible outside of the injection point indicated leaks in the sanitary sewer system that were located/logged.
  - Identify cross connections with storm drain lines, structural defects in sanitary sewer pipes and structures, and locates illegal private connections such as downspouts and surface drains.
  - Smoke would not be observed in a completely tight sanitary sewer system
  - Smoke was observed exiting 10 storm sewer inlets/structures – indicating some level of cross-connect



# INFLOW AND INFILTRATION (I&I) STUDY



12 Hill St  
Manhole 1-59





# INFLOW AND INFILTRATION (I&I) STUDY



## Recommendations for 2024

### ➤ Manhole Rehabilitation

- Estimated cost (rehabilitate 15+ manholes): \$30,000-\$35,000
- Develop specifications and solicit competitive bids

### ➤ Dyed-Water Testing

- Fill storm sewer with dyed water to simulate a rainstorm - dye is food grade and same product used to dye the Chicago River
- Monitor sanitary manholes for dyed water that left the storm sewer and entered the sanitary sewer
- Estimated cost: \$25,000-\$30,000

### ➤ FY 2024 Budget: \$62,500

- Staff recommends utilizing the following funds for the above projects
- Manhole Rehabilitation - \$42,500
- Televising - \$15,000
- Misc. Manhole Repairs - \$5,000





# INFLOW AND INFILTRATION (I&I) STUDY



Recommended for 2025 (and beyond):

- Closed-Circuit Televising:
  - Develop sewer rehabilitation program
  - Village owns/operates a sewer televising system, utilized more to locate blockages and investigate suspected/known problems inside the sewer main.
  - Outsourcing a comprehensive televising project to identify sources of I&I is recommended as the project would require a broader scale evaluation (with formal documentation of defects) within the sanitary sewer system.
- Point Repairs: sanitary sewer main repairs at the point of failure, typically via excavation.
- Sewer Main Replacement: replacement of longer segments of sanitary sewer main.
- Sewer Lining - cured-in-place-pipe lining (CIPP) is a trenchless method of lining the inside of the sewer main requiring little or no digging. This option requires less time to complete compared to other sewer repair methods and is suitable for repairing both short and long runs of pipes.
  - Village has previously lined some sanitary mains in the downtown area and Flats neighborhood

## Memorandum



**To:** Village President and Board of Trustees

**From:** Phil Cotter, Director of Public Works

**Subject:** Approval of Project (Waiver of Bids) – Depot Irrigation System

**Date:** March 4, 2024

---

### **Action Requested:**

Staff recommends Village Board approval of a resolution waiving competitive bidding and awarding a contract to J.M. Irrigation, LLC in the amount of \$26,200 for the Depot Irrigation System Project.

### **Funding Source:**

The FY 2024 Budget appropriates \$30,000 in the Downtown and Dundee Crossings Business Development District Fund (34-01-5945) for this project.

### **Summary:**

This proposed project involves the installation of a fully automatic irrigation system that will irrigate all turf grass areas, plant beds and landscape islands located at the Depot complex. More specifically defined as the entire north/south area between Barrington Ave and Railroad Street and east/west area between River Street and Meier Street. Staff solicited proposals from two companies that install commercial irrigation systems and that can comply with prevailing wage requirements. Staff contacted a number of irrigation companies who indicated they could not comply with prevailing wage requirements. A summary of proposals is as follows:

J.M. Irrigation, LLC (Volo, IL)	\$26,200.00
BECMAR Sprinkler Systems, Inc. (Crystal Lake, IL)	\$27,000.00

Staff recommends the award of this contract to J.M. Irrigation who indicated that, if awarded the contract, they could install the system in mid to late May. J.M. Irrigation's proposal includes the shutdown of the system in the fall of 2024 and startup in spring of 2025. This project exceeds the Village Administrator's purchasing authority (up to \$25,000) and therefore formal consideration by the Village Board is required. Since a waiver of bids is recommended, approval of the project requires a minimum of four Trustees in support of the project.

**Attachments:**

Resolution

J.M. Irrigation Proposal

RESOLUTION NUMBER \_\_\_\_-24

**A RESOLUTION OF THE VILLAGE OF EAST DUNDEE,  
COOK AND KANE COUNTIES, ILLINOIS,  
AUTHORIZING THE VILLAGE TO WAIVE COMPETITIVE BIDDING AND ENTER  
INTO AN AGREEMENT WITH J.M. IRRIGATION, LLC FOR THE DEPOT  
IRRIGATION SYSTEM PROJECT IN THE AMOUNT OF \$26,200**

**WHEREAS**, the Village of East Dundee ("**Village**") is a home rule unit of local government pursuant to Section 6 of Article VII of the Constitution of the State of Illinois, and has the authority to exercise any power and perform any function pertaining to its government and affairs; and

**WHEREAS**, the Village owns, maintains, and improves the public facility and grounds located at 319 N. River Street, in the Village of East Dundee, Illinois, commonly known and referred to as the "**Depot**"; and

**WHEREAS**, the Village desires to install an irrigation system to irrigate the turf grass areas, plant beds, and landscape islands at the Depot complex ("**Project**"); and

**WHEREAS**, the Village desires to waive competitive bidding pursuant to Section 34.01(B)(1) of the Village Code of Ordinances ("**Code**") and contract directly with J.M. Irrigation, LLC ("**Contractor**") to perform the necessary work associated with the Project; and

**WHEREAS**, the Village Board of Trustees finds it in the best interest of the Village to approve a resolution authorizing the Village Administrator (and/or his/her designee) to waive competitive bidding pursuant to Section 34.01(B)(1) of the Code and enter into agreements with the aforementioned Contractor to perform work associated with the Project in the amount of \$26,200.

**NOW THEREFORE BE IT RESOLVED BY THE VILLAGE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF EAST DUNDEE, COOK AND KANE COUNTIES, ILLINOIS, AS FOLLOWS:**

**Section One. Recitals.** The foregoing recitals are hereby incorporated into, and made a part of, this Resolution as the findings of the President and Board of Trustees of the Village of East Dundee.

**Section 2:** The Village Board of Trustees approves a Resolution waiving competitive bidding by a vote of two-thirds of the Village Board of Trustees pursuant to Section 34.01(B)(1) of the Code and authorizing the Village Administrator (and/or his/her designee) to enter into an agreement with the aforementioned Contractor to perform work associated with the Project in the amount of \$26,200 and further authorize and direct the

Village Administrator and/or his/her designees to execute an Agreement and for the Village Clerk to attest the Agreement.

**Section 3. Severability.** If any section, paragraph or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this Resolution.

**Section 4. Publication.** This Resolution shall be in full force and effect forthwith upon its adoption, approval and publication in pamphlet form as provided by law.

**ADOPTED** this 4<sup>th</sup> day of March, 2024, pursuant to a roll call vote as follows:

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

NAYES: \_\_\_\_\_

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

**APPROVED** by me this 4<sup>th</sup> day of March, 2024.

\_\_\_\_\_  
Jeffrey J. Lynam, Village President

**ATTEST:**

\_\_\_\_\_  
Katherine Diehl, Village Clerk

Published in pamphlet form this \_\_\_\_ day of \_\_\_\_\_, 2024, under the authority of the Village President and Board of Trustees.

Recorded in the Village records on \_\_\_\_\_, 2024.





Village of E Dundee  
Phillip Cotter  
120 Barrington Ave.  
East Dundee, IL 60118  
224-806-0006  
pcotter@eastdundee.net

J.M. Irrigation, LLC  
25850 West Highway 60  
Volo, IL 60030  
P: 847-546-0165  
F: 847-546-0179

February 6, 2024

**Re: Irrigation Quote for East Dundee visitor Center in East Dundee**

J.M. Irrigation, LLC hereby proposes to install a fully automatic irrigation system.

**This proposal provides the following areas of coverage:**

Irrigate all turf and planting areas around visitor Center based on a site visit.

The areas of coverage are restricted to within the property lines and as described in the base and alternate bids on the attached page.

**This proposal is based on the following plans and specifications:**

This is a design/build system based on a site visit and google maps image.  
No Irrigation specifications or General conditions were received.

Any alterations in the scope of irrigation or specifications after this date will nullify this bid. Exclusions to any specifications will be noted after the base and alternate bids.

**This proposal is based on the following utility requirements:**

1. ONE (1) 3/4" water source with a minimum of 55 PSI and 10 GPM. Connection in utility room. Drywall opening may have to be expanded to allow room to solder on fittings.
2. The copper water source must be located inside on an exterior wall adjacent to an irrigated area, or a copper line must be stubbed into an irrigated area by others.
3. Power for the controller or any other equipment needed must be provided by the general contractor.
4. Low voltage conduit from the controller location to an irrigated area must be provided if the controller is not located on the exterior or on an interior wall adjacent to an irrigated area.

If the required static water pressure cannot be maintained, an additional booster pump will be required at an additional cost above and beyond this proposal.

Our proposal is subject to the review of contract documents, prevailing wage requirements, and insurance requirements not received at the time of this proposal. Insurance coverage over and above J.M. Irrigation's standard policy must be waived, or additional fees will be charged as a change order to the contract.

Our work under this proposal will be guaranteed for a period of one year against defects in materials and workmanship. In addition, one year of service is included in our proposal that includes one fall shut down and one spring start-up of the system.

*This page of the proposal must be attached to any sub-contract agreements or purchase orders and acknowledged by initialing below.*

Initials \_\_\_\_\_  
Page 1 of 2

**Re: Irrigation Quote for East Dundee visitor Center in East Dundee**

2-6-24

**Base Bid** – Irrigate turf and planting areas based on a site visit and google maps image.

Western most parkway turf along Fox river trail to be listed as an alternate.

All private utilities within property to be marked prior to installation. i.e. street lights.

**Proposal includes:** (1) 1" RPZ backflow preventer, (1) Hunter Pro-C Controller, Hunter Rotors, Hunter 4" Sprays, Hunter 12" Sprays, Hunter PGV Valves, polyethylene lateral lines and PVC mainlines.

*For the sum of.....\$22,300.00*

*Western Parkway add.....\$3,900.00*

**SLEEVING NOTE:** All sleeving will be PVC and based on being **BORED**, in (1) ONE mobilization. Additional mobilizations will result in additional charges, including but not limited to, travel time to and from the job. All sleeves must be straight – no angles or bends. All sleeving will be backfilled with excavated material. If gravel or sand is required for backfill, additional charges will occur for cost and delivery of material. If sleeving is to be installed by others, ends **MUST** be exposed at time of system installation or additional charges for locating the sleeves will occur.

**NOTES:**

*This proposal includes prevailing wage rates.*

*Materials are subjective to availability contingent upon time of installation.*

*All cores, penetrations, sealing and water proofing must be provided by others.*

*Value Engineering opportunities are available upon request.*

*Scope review is required prior to contract documents*

*Irrigation installation must be coordinated with paving, hardscape, and landscaping.*

*Bid is based on work being completed in 2024. If work extends beyond 2024 additional costs for labor and material increases will be applied as a Change Order.*

**PERMIT:** This proposal **does not** include any water tap fees or separate water meter, unless noted.

*NO permit fees are included.*

**FORCE MAJEURE.** Neither Party will be liable for any failure or delay in performing an obligation under this Agreement that is due to any of the following causes, to the extent beyond its reasonable control: acts of God, accident, riots, war, terrorist act, epidemic, pandemic, quarantine, civil commotion, breakdown of communication facilities, breakdown of web host, breakdown of internet service provider, natural catastrophes, governmental acts or omissions, changes in laws or regulations, national strikes, fire, explosion, generalized lack of availability of raw materials or energy.

*For the avoidance of doubt, Force Majeure shall not include (a) financial distress nor the inability of either party to make a profit or avoid a financial loss, (b) changes in market prices or conditions, or (c) a party's financial inability to perform its obligations hereunder.*

Any non-J.U.L.I. E/DIGGERS utilities are to be located and marked by others and are to be the sole responsibility of the general contractor.

We are state licensed and bonded, union plumbing contractors, and carry all the necessary public liability and property damage insurance.

This installation will be made in accordance with all local plumbing and building codes.

Due to extreme market fluctuations, caused by Covid 19 and subsequent natural disasters, pricing is only valid for 30 days from the date of this proposal. After 30 days, pricing must be confirmed with JM Irrigation and possibly modified before any issuance of contracts or letter of intents.

All parts and materials will remain property of J.M. Irrigation, LLC until paid in full.

*Respectfully submitted,*

*Brandon Trudeau*

The base bid and all alternates are subject to the conditions on the first page of this proposal and must be attached to any sub-contract agreements or purchase orders and acknowledged by initialing below.

*Initials* \_\_\_\_\_

*Page 2 of 2*