





**SECTION 3.1 - (65 ILCS 5/11-74.4-5 (d)(5)(a)(b)(d)) and (65 ILCS 5/11-74.6-22 (d) (5)(a)(b)(d))**

**Provide an analysis of the special tax allocation fund.**

**FY 2017**

**TIF NAME:**

Crossroads RPA

Special Tax Allocation Fund Balance at Beginning of Reporting Period \$ (456,589)

SOURCE of Revenue/Cash Receipts:	Revenue/Cash Receipts for Current Reporting Year	Cumulative Totals of Revenue/Cash Receipts for life of TIF	% of Total
Property Tax Increment	\$ 2,801,752	\$ 50,891,838	57%
State Sales Tax Increment		\$ 1,669,764	2%
Local Sales Tax Increment		\$ 1,643,251	2%
State Utility Tax Increment			0%
Local Utility Tax Increment			0%
Interest	\$ 17,861	\$ 7,262,192	8%
Land/Building Sale Proceeds		\$ (876,927)	-1%
Bond Proceeds		\$ 11,035,384	12%
Transfers from Municipal Sources		\$ 17,524,668	20%
Private Sources		\$ 58,720	0%
Other (identify source _____; if multiple other sources, attach schedule)		\$ 272,013	0%

**All Amount Deposited in Special Tax Allocation by source**

\$ 2,819,613

**Cumulative Total Revenues/Cash Receipts**

\$ 89,480,903 100%

**Total Expenditures/Cash Disbursements (Carried forward from Section 3.2)**

\$ 242,542

**Distribution of Surplus**

\$ 2,015,558

**Total Expenditures/Disbursements**

\$ 2,258,100

**Net/Income/Cash Receipts Over/(Under) Cash Disbursements**

\$ 561,513

**FUND BALANCE, END OF REPORTING PERIOD\***

\$ 104,924

\* If there is a positive fund balance at the end of the reporting period, you must complete Section 3.3



**SECTION 3.2 A**

**PAGE 2**

7. Costs of eliminating or removing contaminants and other impediments.		
		\$ -
8. Cost of job training and retraining projects.		
ICSC Conference	396	
Select USA Conference	691	
ITIA Membership Dues	85	
		\$ 1,172
9. Financing costs.		
		\$ -
10. Capital costs.		
		\$ -
11. Cost of reimbursing school districts for their increased costs caused by TIF assisted housing projects.		
		\$ -
12. Cost of reimbursing library districts for their increased costs caused by TIF assisted housing projects.		
		\$ -







**SECTION 4 [65 ILCS 5/11-74.4-5 (d) (6) and 65 ILCS 5/11-74.6-22 (d) (6)]**

**FY 2017**

**TIF NAME:** Crossroads RPA

Provide a description of all property purchased by the municipality during the reporting fiscal year within the redevelopment project area.

**Check here if no property was acquired by the Municipality within the  
X Redevelopment Project Area.**

**Property Acquired by the Municipality Within the Redevelopment Project Area.**

Property (1):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (2):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (3):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (4):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

**SECTION 5 - 20 ILCS 620/4.7 (7)(F)**

**FY 2017**

**TIF Name:**

Crossroads RPA

Page 1 is to be included with TIF report. Pages 2 and 3 are to be included **ONLY** if projects are listed.

**Select ONE of the following by indicating an 'X':**

<b>1. NO</b> projects were undertaken by the Municipality Within the Redevelopment Project Area.	
<b>2.</b> The Municipality <b>DID</b> undertake projects within the Redevelopment Project Area. (If selecting this option, complete 2a.)	X
<b>2a.</b> The number of projects undertaken by the municipality within the Redevelopment Project Area:	8

**LIST the projects undertaken by the Municipality Within the Redevelopment Project Area:**

<b>TOTAL:</b>	<b>11/1/99 to Date</b>	<b>Estimated Investment for Subsequent Fiscal Year</b>	<b>Total Estimated to Complete Project</b>
Private Investment Undertaken (See Instructions)	\$ 52,041,343	\$ -	\$ -
Public Investment Undertaken	\$ 9,917,268	\$ 50,000	\$ 586,489
Ratio of Private/Public Investment	5 1/4		0

\*PROJECT NAME TO BE LISTED AFTER PROJECT NUMBER

**Project 1\*: One Milwaukee Place Development**

Private Investment Undertaken (See Instructions)	\$ 22,000,000		
Public Investment Undertaken	\$ 100,000		
Ratio of Private/Public Investment	220		0

**Project 2\*: Friendship Park**

Private Investment Undertaken (See Instructions)	\$ -		
Public Investment Undertaken	\$ 1,572,772		
Ratio of Private/Public Investment	0		0

**Project 3\*: Milwaukee Ave Brick Paver Project**

Private Investment Undertaken (See Instructions)	\$ -		
Public Investment Undertaken	\$ 425,520		
Ratio of Private/Public Investment	0		0

**Project 4\*: North Star Plaza**

Private Investment Undertaken (See Instructions)	\$ 1,430,000		
Public Investment Undertaken	\$ 460,578		
Ratio of Private/Public Investment	3 2/19		0

**Project 5\*: Façade Program**

Private Investment Undertaken (See Instructions)	\$ -		
Public Investment Undertaken	\$ 145,250	\$ 50,000	\$ 245,250
Ratio of Private/Public Investment	0		0

**Project 6\*: 300-306 S. Milwaukee Ave**

Private Investment Undertaken (See Instructions)	\$ 1,786,343		
Public Investment Undertaken	\$ 1,585,307		
Ratio of Private/Public Investment	1 9/71		0

**Project 7\*: Fresh Farms**

Private Investment Undertaken (See Instructions)	\$ 26,825,000		
Public Investment Undertaken	\$ 5,000,000		
Ratio of Private/Public Investment	5 23/63		0

**Project 8\*: 119 S. Milwaukee Ave.**

Private Investment Undertaken (See Instructions)	\$ -		
Public Investment Undertaken	\$ 627,841		\$ 341,239
Ratio of Private/Public Investment	0		0

**Project 9\*:**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

**Project 10\*:**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

**Project 11\*:**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

**Project 12\*:**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

**Project 13\*:**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

**Project 14\*:**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

**Project 15\*:**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

Optional: Information in the following sections is not required by law, but would be helpful in evaluating the performance of TIF in Illinois. **\*even though optional MUST be included as part of complete TIF report**

**SECTION 6**

FY 2017

TIF NAME: **Crossroads RPA**

Provide the base EAV (at the time of designation) and the EAV for the year reported for the redevelopment project area

Year redevelopment project area was designated	Base EAV	Reporting Fiscal Year EAV
1985	\$ 12,923,635	\$ 36,443,938

List all overlapping tax districts in the redevelopment project area.  
If overlapping taxing district received a surplus, list the surplus.

Check if the overlapping taxing districts did not receive a surplus.

Overlapping Taxing District	Surplus Distributed from redevelopment project area to overlapping districts
Wheeling District 21	\$ 840,973
HS District 214	\$ 427,938
Village of Wheeling	\$ 273,155
Wheeling Park District	\$ 140,388
Cook County	\$ 90,262
Indian Trails Public Library	\$ 80,609
Haper College District 512	\$ 70,448
Water Reclamation District	\$ 68,755
Forest Preserve District	\$ 10,669
Town of Wheeling	\$ 6,943
Road and Bridge Wheeling	\$ 2,371
NW Mosquito Abatement	\$ 1,692
Wheeling General Assistance	\$ 1,355

**SECTION 7**

Provide information about job creation and retention:

Number of Jobs Retained	Number of Jobs Created	Description and Type (Temporary or Permanent) of Jobs	Total Salaries Paid
Not Available			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -

**SECTION 8**

Provide a general description of the redevelopment project area using only major boundaries:

Both sides of Milwaukee Avenue, from Strong Avenue on the North to Manchester on the South.

Optional Documents	Enclosed
Legal description of redevelopment project area	
Map of District	



June 1, 2018

Office of the Illinois Comptroller  
Local Government Division  
Suite 15-500  
100 W. Randolph Street  
Chicago, IL 60601

RE: Village of Wheeling Annual TIF Reports:  
Crossroads Redevelopment Area  
South Milwaukee Avenue TIF District  
Lake Cook and Milwaukee Avenue TIF District  
Town Center-II Redevelopment Area  
Southeast-II TIF District

To Whom It May Concern:

I am the Village Manager and Chief Executive Officer of the Village of Wheeling. This letter is to certify that, to the best of my knowledge, the Village of Wheeling has complied with all of the requirements of the Illinois Tax Increment Financing Act during the fiscal year ended December 31, 2017. This certification is issued pursuant to requirements of the Act.

Sincerely,

Jon Sfondilis  
Village Manager



June 1, 2018

Office of the Illinois Comptroller  
Local Government Division  
Suite 15-500  
100 W. Randolph Street  
Chicago, Ill. 60601

RE: Village of Wheeling Annual TIF Reports:  
January 1, 2017 to December 31, 2017

Crossroads Redevelopment Area  
South Milwaukee Avenue TIF District  
Lake Cook and Milwaukee Avenue TIF District  
Town Center-II Redevelopment Area  
Southeast-II TIF District

To Whom It May Concern:

I, James Ferolo, am the Village Attorney for the Village of Wheeling, Illinois.

I have reviewed all information provided to me by the Village administration and staff, and I find that the Village of Wheeling has conformed to all applicable requirements of the Illinois Tax Incremental Redevelopment Allocation Act set forth thereunder to the best of my knowledge and belief.

This opinion relates only to the time period set forth, and is based upon information available to me as of the end of said fiscal year.

Sincerely,

James Ferolo  
Village Attorney

**Village of Wheeling, IL  
Crossroads Redevelopment Area**

**Annual Comptroller's Report**

**Statement Regarding Activities Undertaken in Furtherance of the Objectives of the Plan**

A surplus of \$2,015,558 was declared and distributed in December to the Cook County Treasurer's Office for distribution to all taxing agencies impacted by the Crossroads Redevelopment Area.

Arbor IV LLC was paid a TIF Incentive of \$199,999.93, per the terms of a TIF redevelopment agreement.

V3 Consultants were paid \$5,000 for consulting work done on the 115-119 Milwaukee Ave. parcel.

Additional expenditures were incurred for business recruitment, consulting fees, salaries, and legal services associated with redevelopment of the Crossroads TIF district.

Please note this statement is also intended to provide the additional information on the use of all funds received under this Division and steps taken by the Village to achieve the objectives of the redevelopment plan.

RESOLUTION NO. 17 - 030

**A RESOLUTION AUTHORIZING CHANGE ORDER NUMBER 3 TO THE CONSULTANT CONTRACT WITH V3 COMPANIES INC., FOR 115 AND 119 SOUTH MILWAUKEE AVENUE ENVIRONMENTAL REMEDIATION**

**WHEREAS**, the VILLAGE OF WHEELING, Lake and Cook Counties, Illinois (the "Village") is a home rule municipality, pursuant to Article 7, Section 6 of the Illinois Constitution of 1970; and

**WHEREAS**, the Village awarded a contract in the amount of \$57,100.00 on October 27, 2014, through Resolution 14-138 to V3 Companies Inc., to assist the Village in improving the subject properties for development; and

**WHEREAS**, the change order #1, in the amount of \$4,570.00, was approved through Resolution 15-58, passed April 27, 2015, to cover additional boring, excavation, pipe, and material costs; and

**WHEREAS**, the change order #2, in the amount of \$1,075.00, was approved through Resolution 15-108, passed October 26, 2015, to cover an additional mobilization due to Illinois EPA restrictions regarding collection of soil gas samples following heavy rains; and

**WHEREAS**, due to the extent of the Illinois EPA review comments of the April 2016 submittal by V3 on behalf of the Village, of the Focused Site Investigation / Remediation Objectives Report / Remedial Action Plan (FSI/ROR/RAP), the work required to provide a response for the project to progress in the Site Remediation Program process will exceed the original contract amount; and

**WHEREAS**, the change order is in the best interests of the Village of Wheeling and authorized by law;

**NOW, THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF WHEELING, COUNTIES OF COOK AND LAKE, STATE OF ILLINOIS** that the Village President is hereby authorized to execute Change Order No. 3 in an amount not to exceed Five Thousand Dollars (\$5,000.00), attached hereto, related to the 115-119 South Milwaukee Avenue property improvement project.

Trustee BRADY moved, seconded by Trustee LANG that Resolution No. 17- 030 be adopted.

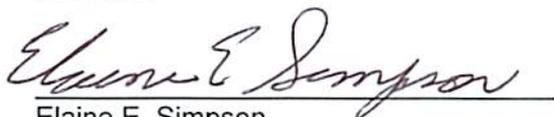
President Argiris	<u>Arg</u>	Trustee Krueger	<u>Arg</u>
Trustee Brady	<u>Arg</u>	Trustee Lang	<u>Arg</u>
Trustee Papantos	<u>Arg</u>	Trustee Vito	<u>Arg</u>
Trustee Vogel	<u>Arg</u>		

Adopted this 21<sup>st</sup> day of FEBRUARY, 2017, by the President and Board of Trustees of the Village of Wheeling, Illinois.



Dean S. Argiris  
Village President

ATTEST:



Elaine E. Simpson  
Village Clerk



RES. 17-030



February 10, 2017

Mr. Andrew C. Jennings  
Director of Community Development  
Village of Wheeling  
2 Community Boulevard  
Wheeling, IL 60090

Re: **Change Order No. 3 to the Agreement Dated December 12, 2014**  
**Response to IEPA July 13, 2016 Comments to FSIR/ROR/RAP Report**  
Commercial Property  
115 South Milwaukee Avenue  
Wheeling, Illinois

Dear Mr. Jennings:

V3 Companies (V3) has prepared this Change Order No. 3 to the Agreement between V3 Companies (V3) and the Village of Wheeling (CLIENT), dated December 12, 2014, to provide additional environmental services at the site referenced above.

The specific scope of services and estimated costs to execute and complete Change Order No. 3 are presented in the attached documents.

Please feel free to contact us at 630-724-9200 with questions or comments.

Sincerely,

V3 COMPANIES, LTD.

A handwritten signature in black ink, appearing to read 'Ryan Hartley'.

Ryan Hartley, P.E.  
Senior Project Manager

RPH

cc: James Ferolo – Klein, Thorpe and Jenkins, Ltd.

COMMERCIAL PROPERTY  
115 SOUTH MILWAUKEE AVENUE  
WHEELING, ILLINOIS  
V3 Project No. 13081.1

CHANGE ORDER NO. 3 TO THE AGREEMENT DATED DECEMBER 12, 2014  
BETWEEN THE VILLAGE OF WHEELING AND V3 COMPANIES OF ILLINOIS, LTD.

In accordance with the "CONTRACTING AND CHANGES TO WORK SCOPE" section of the December 12, 2014, Agreement between V3 COMPANIES OF ILLINOIS, LTD. ("V3") and the VILLAGE OF WHEELING ("CLIENT"), this Change Order appends and/or modifies said Agreement relative to V3's Services, and/or Compensation, and/or Time of Performance in connection with the Project below.

**Project:** 115 South Milwaukee Avenue, Wheeling, Illinois

**Environmental Services:** Response to IEPA July 13, 2016 Comments to the Focused Site Investigation, Remediation Objectives Report and Remedial Action Plan dated April 2016

**Description:** In response to the Focused Site Investigation / Remediation Objectives Report / Remedial Action Plan (FSI/ROR/RAP) dated April 2016 and prepared as part of Task 3 of the Agreement, the IEPA has provided detailed comments requiring a response in order to move the site through the SRP process. V3 proposes to respond to the IEPA's comments, including actions agreed upon with the Village of Wheeling. See attached for agreed upon responses (with Mr. Andrew Jennings).

V3's Compensation: The previous total contract amount of \$62,745 is increased by the estimated fee of \$5,000, for work to be performed on a time-and-materials basis. The estimated fee will not be exceeded without written authorization of CLIENT.

**APPROVAL AND ACCEPTANCE**

This Change Order is approved and accepted by V3 and CLIENT as acknowledged by the signatures of their duly authorized representatives below:

**V3 COMPANIES OF ILLINOIS, LTD.**

**VILLAGE OF WHEELING**

By: 

By: 

Date Signed: February 10, 2017

Date Signed: 02/21/2017

Name: Lori Prokes

Name: DEAN S. ARGIRIS

Title: Vice President – Environmental Practice

Title: VILLAGE PRESIDENT

**CHANGE ORDER NO. 3 TO THE AGREEMENT DATED DECEMBER 12, 2014  
BETWEEN THE VILLAGE OF WHEELING AND V3 COMPANIES OF ILLINOIS, LTD.**

<b>Work Scope Task</b>	<b>V3 Project No.</b>	<b>V3 Bill Group</b>	<b>Description</b>	<b>Estimated Cost</b>
T-3.1 Respond to IEPA Comments to FSI / ROR / RAP	13081.1	N52.1B	Refer to the scope of work description provided on Page 2 of the change order	\$ 5,000
<b>Previous Total Contract Amount</b>				<b>\$ 62,745</b>
<b>New Total Contract Amount</b>				<b>\$ 67,745</b>

**ASSUMPTIONS AND QUALIFICATIONS FOR ESTIMATED COSTS**

V3 labor shall be invoiced according to the 2014-15 Billing Rate attached to the original Agreement.



August 11, 2016

Mr. Andrew Jennings  
Director of Community Development  
Village of Wheeling  
2 Community Boulevard  
Wheeling, IL 60090

Re: 0314977734--Cook County  
Wheeling/115 & 119 S. Milwaukee Ave. Commercial Property  
Summary of Options for Response to July 13, 2016 review letter

Dear Mr. Jennings:

As we discussed last week, V3 Companies, Ltd. (V3) has prepared this summary memo in response to the Illinois Environmental Protection Agency's (Illinois EPA's or IEPA's) review letter dated July 13, 2016. The letter was in response to the *Focused Site Investigation, Remediation Objectives Report and Remedial Action Plan* (the Report) dated April 19, 2016. The Illinois EPA comments and V3's responses/options are provided below for your review and for strategic discussions.

**Section-specific Comments:**

1. **Section 2.5.4 Site Hydrogeology, Groundwater Classification:** *The groundwater classification of a Class II resource is not approved at this time. Please provide the following information:*
  - a. *All supporting documentation must be provided. This must include the documentation that wells located within 200 feet of the site were properly sealed and abandoned.*

**Response**

Does the Village have any records for the 3 sealed and abandoned community supply wells?

In addition, V3 can also try to FOIA abandonment records from ISWS, if not in the possession of the Village.

Any documentation that is discovered should be submitted to the IEPA with a response letter.

- b. *Please provide the distance to the nearest existing potable well.*

**Response**

V3 can research the distance to the nearest potable well.

This data should be submitted to the IEPA with a response letter.

- c. *The Report states in this section that the nearest surface water body is the DuPage River (see page II of the Report), which is located 145 feet from the site. In other parts of the Report, it states that the nearest surface water body is the Des Plaines*

*River, located 160 feet from the Site. What is the nearest surface water body and what is the distance?*

**Response**

V3 will confirm the distance to the nearest surface water body which is the Des Plaines River.

This data should be submitted to the IEPA with a response letter.

- d. *A hydraulic conductivity value cannot be averaged for the site. Please provide the range of hydraulic conductivities measured at the site.*

**Response**

V3 will contact IEPA and a colleague that works often with IEPA to determine why this is not acceptable for this Site, since it is a common practice within the same soil type. In addition, a sensitivity analysis on the Tier 2 model can be performed to identify if there are any major changes, based on the use of the average or most conservative value.

2. **Section 4.1 Soil-Gas Sampling:** *The soil-gas analytical results are disapproved with respect to addressing the indoor inhalation exposure route at this time. Please address the following comments:*

- a. *Provide the total rainfall for the previous 48 hours prior to the soil-gas sampling event.*

**Response**

V3 can research the rainfall numbers for this time period.

This data should be provided to the IEPA in a response letter.

- b. *The soil-gas samples should also be analyzed for the leak detection gas (helium) to demonstrate that no leaks occurred.*

**Response**

V3 analyzed for helium prior to soil-gas sampling to identify any leaks. The procedure is provided in **Section 3.8** of the Report. The field sheets for the helium testing are provided in **Appendix E** of the Report.

A response noting where this information is contained within the original report should be submitted to the IEPA in a response letter, along with providing another copy of the referenced field sheets.

- c. *The soil-gas sample locations selected do not fully characterize the indoor inhalation exposure route. The soil-gas samples are not located near the highest naphthalene detection at the site; therefore they do not address the potential indoor inhalation concern for naphthalene. The soil-gas samples were not analyzed for mercury; they do not address the indoor inhalation exposure route for mercury.*

**Response**

The soil-gas sample locations were targeted to identify any potential off-site vapor intrusion concerns for VOCs. The groundwater samples are intended to address the on-site indoor inhalation exposure route.

A revised new **Table 2.7 Indoor Inhalation Results (Groundwater)** which compares the groundwater samples to VOCs, naphthalene and mercury should be submitted and an evaluation provided to the IEPA in a response letter.

3. **Section 4.0 Documentation of Field Activities:** *Please provide a more detailed description of field activities:*

- a. *How many soil borings were completed during this phase of site investigation activities?*

**Response**

The number of borings should be submitted to the IEPA in a response letter.

- b. *To what depth(s) were the borings completed to?*

**Response**

In general, the soil borings depths ranged from 5 to 25 feet. The soil borings in **Appendix C** provide the specific depth for each boring.

V3 can create a table summarizing the boring depths.

This data should be submitted to the IEPA in a response letter.

- c. *When did the sampling event occur?*

**Response**

The V3 sampling events occurred May 2013, May 2015, and June 2015.

This information should be submitted to the IEPA in a response letter.

- d. *Phase I information provided indicated that a potential concern exists for underground storage tank(s) (USTs) located under the former building located at 119 South Milwaukee Avenue. What was done to confirm the presence or absence of the USTs? How many cutout areas were observed in the building foundation?*

**Response**

V3 can create a response from the demolition documentation provided by the Village.

This information should be submitted to the IEPA in a response letter.

- e. *Sample VW-GP-106: What is the depth of the second (2nd) sample collected? The table states that the sample was collected at 12-13' below ground surface (bgs), but the boring log states that the sample was collected at 11-12' bgs?*

**Response**

V3 can verify the correct depth and provide a corrected table and/or boring log, which ever stated the wrong number.

This information should be submitted to the IEPA in a response letter.

4. **Section 5.2.1 Site COCs:** Lead was detected above Tier 1 objectives in both soil and groundwater. This section should be corrected.

**Response**

V3 can correct the text by referencing the incorrect sentence and providing a 'replacement sentence' with the correct wording.

This information should be submitted to the IEPA in a response letter.

5. **Section 5.2.1 Site COCs:** The Report states, "Pesticides were eliminated as Site COCs based on a review of the history of the property as described in the Phase I ESAs. Refer to discussions of site history and investigation data found in Sections 2.3 and 2.7." Pesticides are not a contaminant of concern, because the Executive Summary does not state that the focused site investigation includes pesticides. Pesticides cannot be included in this Focused Site Investigation Report at this time, as no samples were analyzed for pesticides and Sections 2.3 and 2.7 do not provide sufficient information to exclude the need for pesticide analysis, even if the No Further Remediation (NFR) Letter were to add pesticides to the focused list of contaminants of concern included in the NFR letter.

**Response**

A response should be provided that Pesticides are not requested to be included as a focused site COC.

This should be submitted to the IEPA in a response letter.

6. **Section 5.2.4 Summary TACO Tier 1 Evaluation, RCRA Metals:** There are several metals detected at the site for which the soil component of the groundwater ingestion exposure route has not been addressed. See comments on Table 2.4.

**Response**

V3 can submit a revised Table 2.4 depicting the referenced metals.

This should be submitted to the IEPA in a response letter.

7. **Section 5.2.4 Summary TACO Tier I Evaluation, page 31:** The Report states, "Where Tier 1 groundwater (and soil to groundwater) ROs have been exceeded, TACO RBCA equation R-26 simulations have been completed to predict the distances from the COC sources (represented by groundwater monitoring wells) required to achieve Tier 1 groundwater ROs. Because the groundwater pathway exclusion is anticipated (via the Village municipal ordinance prohibiting potable use of groundwater), the Des Plaines River is a potential receptor that is also considered in the evaluations of COCs that exceed Tier 1 groundwater pathway ROs. If needed, R-26 evaluations will be compared to 35 IAC Part 302 surface water quality standards for respective COCs." When the groundwater ingestion route is being excluded per 35 IAC 742.1015, compliance with 35

*IAC 742.320(f) is required. This is not optional, as groundwater objectives and surface water quality standards are not the same, compliance to both values must be demonstrated.*

**Response**

The surface water quality standards were not reviewed for the R-26 evaluations because the COCs did not reach the river prior to meeting Tier 1 ROs. However, V3 can also provide a comparison to the SWQ standards with an additional table and provide an evaluation of the standard. The evaluation would be performed on existing Tier 2 calculations and any additional calculations we are doing as part of this response. This should be submitted to the IEPA in a response letter.

8. **Section 5.2.4 Summary TACO Tier 1 Evaluation, page 32, paragraph 3:** *Lead was detected in a groundwater sample above the Class II groundwater remediation objective and should be listed here. The lead sample collected in 2015 from MW-1 cannot be used to address the groundwater ingestion route exceedance of lead from a 2007 sample. In order to use dissolved metal analysis to characterize groundwater, the sample must be analyzed for total and dissolved metals from the same sampling event. Either re-sample MW-1 and analyze the groundwater sample for both total and dissolved lead analyses- or model the lead exceedance.*

**Response**

V3 can model the existing total lead exceedance from 2007, since that is the easiest option without re-sampling. The additional model and documentation should be submitted to the IEPA in a response letter.

9. **Section 5.2.4 Summary TACO Tier 1 Evaluation, page 32, paragraph 4:** *Any detection limit that exceeds the appropriate remediation objective from any chemical which has been detected at the site must be addressed as an exceedance of the remediation objective (i.e. vinyl chloride). This will affect the source width for the RBCA equations.*

**Response**

The IEPA is not accepting the arguments provided in the Report regarding reporting limits. Therefore, V3 can model the additional chemicals with reporting limit issues. As indicated in the comment, this may affect the existing soil borings and wells modeled, and those calculations may need to be modified. The additional modeling and documentation should be submitted to the IEPA in a response letter.

10. **Section 5.2.4 Summary TACO Tier 1 Evaluation, Soil Ingestion Exposure Route-Arsenic and Lead Tier 3 Evaluation, page 33:** *The use of ProUCL to evaluate arsenic and lead is not a Tier 3 if completed per 35 IAC 742.225. What version of USEPA ProUCL was used? ProUCL cannot be used to address the construction worker ingestion exceedance. The construction worker caution will need to include lead, along with naphthalene and mercury.*

**Response**

ProUCL 5.0 was the version used to perform the statistical calculations. The reference to a Tier 3 was a typo and should be corrected to read Tier 1. The construction worker exceedance for lead will be added to the construction worker caution / notification list.

V3 can provide a write up to correct this.

This should be submitted to the IEPA in a response letter.

11. **Section 5.3 Remediation Objectives:** *This section lists the proposed institutional controls that will be required. The indoor inhalation exposure route institutional control is not listed in this section as it should be. When comparing soil-gas and/or groundwater objectives to 35 IAC 742, Appendix B, Table H, the indoor inhalation exposure route will require an institutional control in the No Further Remediation (NFR) letter stating that "Any existing buildings or any future buildings constructed on the site must contain a full concrete slab-on-grade floor or full concrete basement floor and walls with no sump(s)."*

**Response**

The language should be added as commented.

This should be submitted to the IEPA in a response letter.

12. **Section 5.3 Remediation Objectives, Engineered Barrier:** *A clean fill engineered barrier at a depth of five (5) to eight (8) feet below ground surface for soil boring location B-1 cannot be proposed. There isn't a soil sample from this interval indicating that the soil meets Tier 1 residential remediation objectives. The future maintenance of this "buried" engineered barrier cannot be demonstrated. The use of the 1-3 foot interval at the site can be used as a clean fill engineered barrier. There is a sample from this interval that meets residential remediation objectives and any future disturbance of the engineered barrier would be apparent.*

**Response**

Use the existing soils from 1-3 ft as a clean fill engineered barrier (20x20 area). The implication being any future development would require this 20x20 ft area to be maintained as a soil barrier. If a building foundation was placed within this area in the future, the owner would have to re-open the site within the SRP to amend the barrier as a concrete or asphalt barrier, and obtain a new NFR letter.

13. **Section 5.3.1 Tier 2 Evaluation:** *The Remediation Objectives Report will not be approved until the groundwater ordinance has been submitted and approved by the Illinois EPA. Section 5.3.1 Tier 2 Evaluation: The Remediation Objectives Report will not be approved until the groundwater ordinance has been submitted and approved by the Illinois EPA.*

**Response**

The limited groundwater use ordinance has not been prepared and submitted to IEPA yet, since the limited area depends on the approval of the Tier 2 ROs and the associated

modeling. When the modeled area is agreeable to the IEPA, the Village and V3 can complete and submit the limited groundwater ordinance for IEPA review and approval. V3 can prepare this response. This should be submitted to the IEPA in a response letter.

**Figures:**

1. **Figure 1.3 Site Base Map and RECs:** One of the RECs noted in the Reports are cuts in the foundation of one of the buildings formerly located on-site which may have indicated underground storage tanks. These cuts into the foundation should be noted on this Figure.

**Response**

Figure 1.3 can be revised to include the referenced cuts in the foundation. V3 can revise the figure. The figure should be submitted to the IEPA in a response letter.

2. **Figure 2.1 Water Well Survey Map:** According to the Illinois State Geological Survey, there is a well located north of Center Ave. that is not located on this map. What is the distance of this well to the site? Is this well still in use?

**Response**

V3 can research the well in question and provide the requested information. The figure should be submitted to the IEPA in a response letter.

3. **Figure 4.1 Soil Exceedance Map:** All of the Tier 1 exceedances should be on this map. Several VOC soil component of the groundwater ingestion exposure route exceedances are not shown on this Map.

**Response**

V3 can revise the figure with the requested information. The figure should be submitted to the IEPA in a response letter.

**Tables:**

1. **Table 2.0 Summary of Sample Exceedances and Pathway Resolution:** Please make the following corrections for this table:
  - a. Mercury exceeds the construction worker inhalation objective in sample B-1 at 1-3' bgs.

**Response**

V3 can revise the table with the requested information. The table should be submitted to the IEPA in a response letter.

- b. Lead was detected above the construction worker ingestion objective; the table states that the exceedance was addressed by using 95% UCL. Construction worker exceedances cannot be addressed by using soil averaging. A construction worker

*causation institutional control or soil removal can be used to address this Tier 1 exceedance.*

**Response**

V3 can revise the table with the requested information.

The table should be submitted to the IEPA in a response letter.

2. **Table 2.4- Soil Analytical Results:** Please address the following comments:

- a. *For those Chromium and Silver results that are greater than the background value, how is the soil component of the groundwater ingestion route being addressed?*

**Response**

V3 will discuss how chromium is addressed utilizing SPLP results and silver will need to be modeled (since there is no pH value under Class II groundwater for silver and there are detections of silver above the background value).

The response, model and documentation should be submitted to the IEPA in a response letter.

- b. *The soil component of the groundwater ingestion route has not been addressed for Barium, Cadmium, and Mercury for those samples with a pH value greater than 8.24 and with analytical results greater than their respective background values.*

**Response**

V3 will discuss how barium is addressed utilizing SPLP results and cadmium and mercury will need to be modeled for any applicable samples.

The response, model and documentation should be submitted to the IEPA in a response letter.

- c. *Soil sample GP-4 (6.5-8') has a pH greater than 9.0, and as such, it is not appropriate to compare these results to the pH-based remediation objectives. For those metal results greater than background, how is the soil component of the groundwater ingestion exposure route being addressed?*

**Response**

V3 will discuss which metals are addressed utilizing SPLP/TCLP results and which metals will need to be modeled.

The response, model and documentation should be submitted to the IEPA in a response letter.

- d. *Sample B-1 exceeds the construction worker inhalation objective for mercury; this should be shaded as an exceedance.*

**Response**

V3 can revise **Table 2.4** to include shading for mercury under the construction worker inhalation column.

The table should be submitted to the IEPA in a response letter.

- e. *Footnote C' states that the analytical results are being compared to 35 IAC 742, Appendix B, Table C (Class I groundwater). This footnote is incorrect; the remediation objectives being used are based on Class II groundwater. Please correct the footnote.*

**Response**

V3 can revise **Table 2.4** to include the footnote correction.

The table should be submitted to the IEPA in a response letter.

3. **Table 2.5 Groundwater Analytical Results:** *The appropriate indoor inhalation remediation objectives should be included in this table.*

**Response**

V3 can add a new **Table 2.7** to address the indoor inhalation ROs for groundwater as requested.

The table should be submitted to the IEPA in a response letter.

**Appendixes:**

1. **Appendix A, Historical Report:** *Please proof read reports before submitting them to the Illinois EPA for review. The historical documents were disorganized. There are several pages missing from the December 20, 2007 Supplemental Phase II Report.*

**Response**

The printed out copy of the Shaw *Dec. 20, 2007 Supplemental Phase II Report* that were provided to the IEPA were taken directly from the PDFs provided by the Village.

Does the Village have original paper copies that we can make complete copies from and submit to the IEPA? It appears that pages from the lab reports are missing.

2. **Appendix H, Tier 2 Documentation:** *Please address the following comments:*
  - a. *Fraction Organic Carbon (foc) cannot be averaged. Select the most appropriate sample to be used and provide the justification for use of that sample.*

**Response**

V3 will contact IEPA and a colleague that works often with IEPA to determine why this is not acceptable for this Site, since it is a common practice within the same soil type. In addition, a sensitivity analysis on the Tier 2 model can be performed to identify if there are any major changes, based on the use of the average or most conservative value.

- b. *Please provide a calculation sheet for the hydraulic gradient.*

**Response**

V3 can provide the hydraulic gradient calculation sheet.

The response should be submitted to the IEPA in a response letter.

Mr. Andrew Jennings  
August 11, 2016  
Page 10

- c. *The hydraulic conductivity cannot be averaged. Select the most appropriate value. The source width perpendicular to groundwater flow direction in horizontal plane should be shown on one or more maps along with the modeled distance to the compliance point.*

**Response**

The hydraulic gradient was not averaged for determining the Tier 2 ROs, as shown in the attached calculation sheet. The most conservative gradient value was used in the calculations.

The response should be submitted to the IEPA in a response letter.

Please contact us at 630.724.9200 with any questions.

Sincerely,  
V3 COMPANIES



Rachael K. Berthiaume, P.E., LEED AP  
Project Manager



Ryan P. Hartley, P.E.  
Sr. Project Manager

RKB/KRO/csf



## MEMORANDUM

**TO:** Jon Sfondilis, Village Manager

**FROM:** Andrew C. Jennings, Director of Community Development

**DATE:** February 21, 2017

**SUBJECT:** Change Order No. 3 – V3 Companies Inc.  
115-119 South Milwaukee Avenue

### EXECUTIVE SUMMARY

The Village Board approved an environmental remediation contract with V3 Companies Inc. (V3) on October 27, 2014. The contract involved certain environmental clean-up of the properties and application to the State for construction permits. Change Order #1 in the amount of \$4,570.00 was approved in April of 2015. Change Order #2 in the amount of an additional \$1,075.00 was approved October 26, 2015. The current request, Change Order #3, is for an amount not to exceed \$5,000.00.

### Background

The two parcels located at 115-119 S. Milwaukee in the Crossroads TIF District and have been underutilized in terms of land use for many years. Purchase of the 119 South Milwaukee Avenue property was completed in 2014 and immediate demolition of the existing buildings on both 115 and 119 South Milwaukee took place.

After the demolition, V3 was contracted to perform what is termed a Supplemental Phase 2 environmental analysis, and subsequently file documentation with the IEPA for a No Further Remediation (NFR) letter to allow for construction. Part of the supplemental analysis was to test for groundwater and subsurface contamination. Two change orders have previously been approved in order to complete the testing required for the report that was submitted to the IEPA:

- Change Order #1, approved in April 2015, was requested due to replace the testing wells on the site, which were originally thought to be in usable condition. The original contract was approved for \$57,100, and Change Order #1 increased the contract to \$61,670.
- Change Order #2, approved October 2015, was requested due to IEPA regulations restricting soil gas sampling following heavy rains. A second mobilization of equipment was needed.

### **Current Change Order Request**

As noted in the original contract document, the Village is also responsible for reimbursing the IEPA for costs incurred in reviewing submittal of the Focused Site Investigation / Remediation Objectives Report / Remedial Action Plan (FSI/ROR/RAP). This cost is a separate project cost that is not paid to the consultant. The Village has no control over this requirement, and cannot progress to the end of the Site Remediation Program (SRP) and obtain a No Further Remediation letter without completing the review. Unfortunately, the IEPA review of the V3 submittal on behalf of the Village included extensive comments.

The IEPA review of the consultant's report resulted in a large invoice to the Village from the IEPA, and also means that the Village's consultant will have to spend considerable time responding to the comments. While this change order is for \$5,000.00, the total cost to the Village of the review of this particular document will likely exceed \$15,000. The Village is now in a position where the change order is necessary in order to advance in the SRP, and Staff therefore recommends approval of Change Order #3. However, the cost of plan review by the IEPA should be considered as part of the total project cost on any future SRP project.

Community Development staff suggests approval of this requested Change Order #3.

**Attachments:**           Resolution (precedes this memo)  
                                  Introductory letter, dated 2.10.2017  
                                  Change Order #3

**VILLAGE OF WHEELING  
LEGISLATIVE COVER MEMORANDUM**

**AGENDA ITEM NO(S): 13.E**  
*(To be inserted by Deputy Clerk)*

**DATE OF BOARD MEETING:** February 21, 2017

**TITLE OF ITEM SUBMITTED:** A resolution Authorizing Change Order No. 3 to the Environmental Remediation Contract with V3 Companies Inc., 115-119 S. Milwaukee Property Improvements

**SUBMITTED BY:** Andrew C. Jennings  
Director of Community Development

**BASIC DESCRIPTION OF ITEM<sup>1</sup>:** A resolution seeking approval of Change Order No. 3 in the amount not to exceed \$5,000.00 for additional work related to the 115-119 South Milwaukee Avenue property improvement project. This change order relates specifically to the Illinois EPA's ongoing review of the consultant's report originally submitted in April 2016. The report is part of the process to complete the Site Remediation Program, with the goal of obtaining a No Further Remediation Letter for the property.

**BUDGET<sup>2</sup>:** Full funding is available in TIF funds.

**BIDDING<sup>3</sup>:** N/A.

**EXHIBIT(S) ATTACHED:** Resolution  
Staff memo  
Change Order Request Proposal, dated 2.10.17  
Change Order #3

**SUBMITTED FOR BOARD CONSIDERATION:** VILLAGE MANAGER

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<sup>1</sup> *The purpose of the proposed item and a description of same. If the issue is site specific, such as an annexation or road improvement, a map must be attached to the memorandum.*

<sup>2</sup> *If applicable, provide all budgetary considerations as follows: is the item covered in the current budget; fund(s) the item is to be charged to; expenses per fund(s) and total cost; and necessary transfer(s) or supplemental appropriation(s).*

<sup>3</sup> *If applicable, describe the bidding process and results for purchases and contracts. If applicable, state whether or not any particular city, state or federal program was considered*

**MINUTES OF THE ANNUAL MEETING OF THE JOINT REVIEW BOARD (JRB)  
FOR THE VILLAGE OF WHEELING  
CROSSROADS REDEVELOPMENT AREA TAX INCREMENT FINANCING (TIF) DISTRICT**

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**Friday, August 25, 2017  
Board Room  
2 Community Boulevard  
Wheeling, Illinois 60090**

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The meeting was called to order at 9:45 a.m.

On roll call the following members of the Joint Review Board were present:

Indian Trails Public Library	Susan Beal
School District #21	Mary Werling
Wheeling Park District	Matt Wehby
School District #214	Cathy Johnson
Village of Wheeling	Michael Mondschain

The following members were not present:

Wheeling Township  
Community College #512  
Cook County  
Public Member

Also in attendance from the Village of Wheeling were Brian Smith, Assistant Finance Director; Michael Marro, Accountant; Angela Peters, Financial Services Coordinator, and John Melaniphy, Director of Economic Development.

In compliance with the statutes of the State of Illinois, the Annual TIF JRB Meeting was held for the purpose of reviewing the effectiveness and status to date of the TIF redevelopment project areas.

Mr. Mondschain indicated that the Joint Review Board needed to vote to appoint a Chairperson for the meeting. Ms. Johnson made a motion to appoint Michael Mondschain the Chairperson. Ms. Beal seconded the motion. All were in favor and the motion passed.

Chairman Mondschain reviewed the highlights of the Report of Activity and Status Regarding the Crossroads Redevelopment Area by stating the following:

The Crossroads TIF was created in 1985 and expires December 31, 2019, pursuant to an intergovernmental agreement between the Village and the two school districts.

Section 3.1 showed at the beginning of the reporting period there was a negative fund balance of nearly \$643,000. During the year, the district brought in increment of just over \$2.7 million. There was a small amount of interest earned and a transfer into the fund of \$2 million from other TIF district funds. That \$2 million consisted of a \$500,000 transfer from the South Milwaukee Avenue TIF, as well as a \$1 million transfer from the Lake Cook TIF and \$500,000 from the Town Center TIF. The reason for the transfer was to pay off a TIF note that had been issued to the Fresh Farms developer and save interest costs associated with the note. There were total expenditures of \$4.5

million. These expenditures consisted primarily of a distribution of surplus of \$1,967,912. The surplus is 72% of the annual increment which is distributed to the taxing districts every year as required by the IGA. That left net income of \$186,000 and a projected deficit going forward of \$1,092,000. The actual deficit at the end of the year was \$456,000.

Section 3.2A, itemized all expenditures from the special tax allocation fund. The same salaries and legal costs the Village has in other TIF districts are shown here as well. There were also costs associated with Laube Consulting doing an analysis of the Arbor Courts TIF Incentive request. There were monies spent on 115-119 S. Milwaukee Avenue. Chairman Mondschain asked Director Melaniphy to give an update on this parcel.

Director Melaniphy stated that the property located at 115-119 S. Milwaukee Avenue required some remediation. There were buildings torn down to clean up the corridor. The Village is targeting these sites for redevelopment. The owner of the shopping center has the right of first refusal to purchase these properties from the Village. There is ongoing remediation; but once that is completed, the Village will move ahead with redeveloping those sites.

Chairman Mondschain moved ahead to Item 5 of Section 3.2A. He indicated that there was money spent on the Dundee Road Lighting Project. He went on to explain that the Village received a grant to install lighting along Dundee Road and charged the TIF funds portion of the costs to the TIF districts. Item 8 references the Fresh Farms TIF note payoff. The final page of this section lists a \$452,314 TIF incentive payment made during the year based on the increment generated during the year and the interest earnings.

Section 3.2B, lists the vendors paid in excess of \$10,000 during the reporting period. The TIF note payoff; the TIF surplus distribution and the TIF incentive payment are all listed.

Section 3.3, indicates there are no debt obligations in the Crossroads TIF; but, the Village is anticipating future expenditures for the façade program, the Dundee Road lighting project, and the Arbor Courts TIF incentive. Chairman Mondschain stated that there is not much activity anticipated for the 1.5 years remaining on Crossroads TIF.

Ms. Johnson stated that since the Crossroads TIF will be wrapping up; other than those items mentioned, there are no other projects planned. Chairman Mondschain indicated that she was correct. That since the TIF is ending there isn't an opportunity to incentivize much, other than the façade program.

Ms. Werling asked if the upcoming expenses listed were for the upcoming year or through the end of the TIF. Mr. Mondschain stated that they were projected through the life of the TIF. He went on to mention that these were projections and anything remaining at the end TIF would be distributed to the taxing bodies as surplus.

Chairman Mondschain moved on to Section 6, which shows the EAV history of the TIF. He distributed a spreadsheet which shows what the Village expects to distribute in surplus to the taxing bodies in the coming year, per the 72% requirement. He went on to explain that the actual amount that gets distributed by the County may be slightly different, but this should be a fairly close estimate. Chairman Mondschain stated that the EAV for the 2016 tax year had grown to \$36.4 million. He also stated that the final page of the report shows the surplus distributed to each of the taxing districts during the reporting year.

Chairman Mondschain stated that Attachment B and C are letters from the Village Manager and Village Attorney that certified that, to the best of their knowledge, the Village had complied with all requirements of the Illinois Tax Increment Financing Act.

He noted that Attachment D/F the Statement Regarding Activities Undertaken in Furtherance of the Objectives of the Plan is a summary of items that had already been covered.

Chairman Mondschain mentioned that attached to the report are ordinances pertaining to redevelopment agreements the Village had reached with various businesses or developers within the Crossroads TIF. The first ordinance authorized an agreement with Consolidated Commercial Properties, LLC; but it fell through. Next he mentioned the Arbor Courts ordinance.

Chairperson Mondschain asked for a motion to approve the minutes of the Crossroads Redevelopment Area TIF Joint Review Board Meeting of August 24, 2016. Mr. Wehby made a motion to approve the minutes; it was seconded by Ms. Johnson. All members indicated they were in favor of approving the minutes of the August 24, 2016 Crossroads TIF JRB meeting and the motion passed.

Chairman Mondschain then mentioned that also attached to the report were the financial statements; the auditor's report; and Attachment M, the listing of governmental agreements.

Chairperson Mondschain then asked for a motion to approve the report. Ms. Johnson made the motion; it was seconded by Ms. Werling. All were in favor and the Crossroads Redevelopment Area report was approved.

There being no further communications regarding the Crossroads Redevelopment Project Area, Chairman Mondschain asked for a motion to adjourn. Ms. Johnson made the motion; it was seconded by Ms. Beal. All were in favor and the meeting adjourned at 9:56 a.m.

Respectfully Submitted,



Michael Mondschain  
Director of Finance

## VILLAGE OF WHEELING, ILLINOIS

## NONMAJOR GOVERNMENTAL FUNDS

## COMBINING BALANCE SHEET

December 31, 2017

	Special Revenue			
	Motor Fuel Tax	Foreign Fire Insurance Tax	Emergency Telephone System	Grant
<b>ASSETS</b>				
Cash and investments	\$ 1,291,124	\$ 125,692	\$ 42,622	\$ -
Receivables				
Property taxes	-	-	-	-
Accounts	-	-	373,437	-
Accrued interest	-	-	-	-
Other	-	-	-	153
Prepaid items	-	775	-	-
Inventory	216,739	-	-	-
Due from other funds	-	-	-	-
Due from other governments	83,189	-	-	828,761
<b>TOTAL ASSETS</b>	<b>\$ 1,591,052</b>	<b>\$ 126,467</b>	<b>\$ 416,059</b>	<b>\$ 828,914</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 153,397	\$ -	\$ 336,615	\$ 198,341
Accrued payroll	-	-	-	9,187
Deposits payable	-	-	-	-
Due to other funds	-	-	79,444	621,386
Total liabilities	153,397	-	416,059	828,914
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	153,397	-	416,059	828,914
<b>FUND BALANCES</b>				
Nonspendable				
Prepaid items	-	775	-	-
Inventory	216,739	-	-	-
Restricted				
Capital projects	-	-	-	-
Highways and streets	1,220,916	-	-	-
Public safety	-	125,692	-	-
Economic development	-	-	-	-
Debt service	-	-	-	-
Assigned				
Capital projects	-	-	-	-
Total fund balances	1,437,655	126,467	-	-
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 1,591,052</b>	<b>\$ 126,467</b>	<b>\$ 416,059</b>	<b>\$ 828,914</b>

Capital Projects									
Crossroads Redevelopment Area	Town Center TIF #2	North Milwaukee/ Lake Cook Redevelopment Area	South Milwaukee Redevelopment Area	Southeast TIF #2	Capital Projects	Stormwater	Debt Service	Total	
\$ 121,055	\$ 936,995	\$ 2,515,289	\$ 1,185,177	\$ 784,870	\$ 3,169,496	\$ 1,273,158	\$ 133,458	\$ 11,578,936	
451	-	6,058	-	320	-	-	1,959,833	1,966,662	
-	115,206	-	-	-	18,000	151,326	-	657,969	
-	1,340	412	1,492	-	7,841	-	-	11,085	
-	-	-	-	-	316,775	-	-	316,928	
85	85	85	85	85	-	-	-	1,200	
-	-	-	-	-	-	-	-	216,739	
-	-	-	-	-	615,501	-	-	615,501	
-	-	-	-	-	-	-	-	911,950	
<u>\$ 121,591</u>	<u>\$ 1,053,626</u>	<u>\$ 2,521,844</u>	<u>\$ 1,186,754</u>	<u>\$ 785,275</u>	<u>\$ 4,127,613</u>	<u>\$ 1,424,484</u>	<u>\$ 2,093,291</u>	<u>\$ 16,276,970</u>	
\$ 16,668	\$ 783,397	\$ 14,276	\$ -	\$ 661	\$ 704,751	\$ 6,845	\$ -	\$ 2,214,951	
-	-	-	-	-	-	-	-	9,187	
-	-	-	-	-	-	339,200	-	339,200	
-	-	-	-	-	-	-	-	700,830	
<u>16,668</u>	<u>783,397</u>	<u>14,276</u>	<u>-</u>	<u>661</u>	<u>704,751</u>	<u>346,045</u>	<u>-</u>	<u>3,264,168</u>	
-	-	-	-	-	-	-	1,956,324	1,956,324	
-	-	-	-	-	-	-	1,956,324	1,956,324	
<u>16,668</u>	<u>783,397</u>	<u>14,276</u>	<u>-</u>	<u>661</u>	<u>704,751</u>	<u>346,045</u>	<u>1,956,324</u>	<u>5,220,492</u>	
85	85	85	85	85	-	-	-	1,200	
-	-	-	-	-	-	-	-	216,739	
-	-	-	-	-	-	1,078,439	-	1,078,439	
-	-	-	-	-	-	-	-	1,220,916	
-	-	-	-	-	-	-	-	125,692	
104,838	270,144	2,507,483	1,186,669	784,529	-	-	-	4,853,663	
-	-	-	-	-	-	-	136,967	136,967	
-	-	-	-	-	3,422,862	-	-	3,422,862	
<u>104,923</u>	<u>270,229</u>	<u>2,507,568</u>	<u>1,186,754</u>	<u>784,614</u>	<u>3,422,862</u>	<u>1,078,439</u>	<u>136,967</u>	<u>11,056,478</u>	
<u>\$ 121,591</u>	<u>\$ 1,053,626</u>	<u>\$ 2,521,844</u>	<u>\$ 1,186,754</u>	<u>\$ 785,275</u>	<u>\$ 4,127,613</u>	<u>\$ 1,424,484</u>	<u>\$ 2,093,291</u>	<u>\$ 16,276,970</u>	

See accompanying notes to financial statements.

VILLAGE OF WHEELING, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES

For the Year Ended December 31, 2017

	Special Revenue			
	Motor Fuel Tax	Foreign Fire Insurance Tax	Emergency Telephone System	Grant
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	975,923	-	196,903	2,217,174
Charges for services	-	-	499,512	-
Investment income	13,923	-	3,444	-
Miscellaneous	-	63,981	1,350	-
Total revenues	989,846	63,981	701,209	2,217,174
<b>EXPENDITURES</b>				
Current				
General government	-	-	-	1,337,766
Public safety	-	79,520	1,245,664	250,400
Highways and streets	901,051	-	-	-
Capital outlay	-	-	-	717,932
Capital improvements	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	901,051	79,520	1,245,664	2,306,098
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	88,795	(15,539)	(544,455)	(88,924)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	210,000	88,924
Transfers (out)	-	-	(112,458)	-
Total other financing sources (uses)	-	-	97,542	88,924
NET CHANGE IN FUND BALANCES	88,795	(15,539)	(446,913)	-
FUND BALANCES (DEFICIT), JANUARY 1	1,348,860	142,006	446,913	-
<b>FUND BALANCES, DECEMBER 31</b>	<b>\$ 1,437,655</b>	<b>\$ 126,467</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Capital Projects</b>									
<b>Crossroads Redevelopment Area</b>	<b>Town Center TIF #2</b>	<b>North Milwaukee/ Lake Cook Redevelopment Area</b>	<b>South Milwaukee Redevelopment Area</b>	<b>Southeast TIF #2</b>	<b>Capital Projects</b>	<b>Stormwater</b>	<b>Debt Service</b>	<b>Total</b>	
\$ 2,801,752	\$ 772,498	\$ 4,816,784	\$ 1,565,860	\$ 684,964	\$ 2,895,388	\$ -	\$ 1,863,210	\$ 15,400,456	
-	32,785	-	-	-	247,397	-	-	3,670,182	
-	-	-	-	-	-	680,452	-	1,179,964	
17,860	20,171	27,910	12,526	5,625	42,290	11,352	13,301	168,402	
-	585,220	-	-	-	18,046	-	-	668,597	
<b>2,819,612</b>	<b>1,410,674</b>	<b>4,844,694</b>	<b>1,578,386</b>	<b>690,589</b>	<b>3,203,121</b>	<b>691,804</b>	<b>1,876,511</b>	<b>21,087,601</b>	
-	-	-	-	-	-	-	-	1,337,766	
-	-	-	-	-	-	-	-	1,575,584	
-	-	-	-	-	474,726	-	-	1,375,777	
2,258,100	1,495,985	115,026	744,777	36,212	-	125,169	-	5,493,201	
-	1,240,448	104,822	-	-	2,782,800	-	-	4,128,070	
-	355,358	2,077,620	-	-	328,107	-	1,400,000	4,161,085	
-	-	660,172	-	-	64,949	-	1,466,347	2,191,468	
<b>2,258,100</b>	<b>3,091,791</b>	<b>2,957,640</b>	<b>744,777</b>	<b>36,212</b>	<b>3,650,582</b>	<b>125,169</b>	<b>2,866,347</b>	<b>20,262,951</b>	
<b>561,512</b>	<b>(1,681,117)</b>	<b>1,887,054</b>	<b>833,609</b>	<b>654,377</b>	<b>(447,461)</b>	<b>566,635</b>	<b>(989,836)</b>	<b>824,650</b>	
-	-	415,125	-	-	-	-	996,885	1,710,934	
-	-	-	-	-	(320,101)	(171,500)	-	(604,059)	
-	-	415,125	-	-	(320,101)	(171,500)	996,885	1,106,875	
<b>561,512</b>	<b>(1,681,117)</b>	<b>2,302,179</b>	<b>833,609</b>	<b>654,377</b>	<b>(767,562)</b>	<b>395,135</b>	<b>7,049</b>	<b>1,931,525</b>	
<b>(456,589)</b>	<b>1,951,346</b>	<b>205,389</b>	<b>353,145</b>	<b>130,237</b>	<b>4,190,424</b>	<b>683,304</b>	<b>129,918</b>	<b>9,124,953</b>	
<b>\$ 104,923</b>	<b>\$ 270,229</b>	<b>\$ 2,507,568</b>	<b>\$ 1,186,754</b>	<b>\$ 784,614</b>	<b>\$ 3,422,862</b>	<b>\$ 1,078,439</b>	<b>\$ 136,967</b>	<b>\$ 11,056,478</b>	

See accompanying notes to financial statements.



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**CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS**

*Members of American Institute of Certified Public Accountants*

## **REPORT OF INDEPENDENT ACCOUNTANT'S ON COMPLIANCE**

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

We have examined management's assertion that the Village of Wheeling, Illinois (the Village), complied with the provisions of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) during the year ended December 31, 2017. As discussed in that representation letter, management is responsible for the Village's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the Village's compliance based on our examination.

Our examination was made in accordance with the standards established by the American Institute of Public Accountants and, accordingly, included examining, on a test basis, evidence about the Village's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Village's compliance with statutory requirements.

In our opinion, management's assertion that the Village of Wheeling, Illinois complied with the aforementioned requirements for the year ended December 31, 2017, is fairly stated in all material respects.

This report is intended for the information and use of the Mayor, Board of Trustees, Management, the Joint Review Board, the Illinois State Comptroller, and the Illinois Department of Revenue.

*Sikich LLP*

Naperville, Illinois  
May 29, 2018

