



Village of South Chicago Heights Lead Service Line Replacement Program

PROJECT PLAN

Submitted November 2023

REL Project Number: 23-R0908.01



Municipal Expertise. Community Commitment.

South Chicago Heights Project Plan

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Village of South Chicago Heights Project Plan

1.0 Background Information

1.1 Location

The Village of South Chicago Heights is located on the southern side of Cook County in northeast Illinois, 28 miles south of downtown Chicago. The Village is bound by Chicago Heights to the north, Steger to the south and east, and Park Forest to the west. The Village corporate boundaries encompass an area of approximately 1.60 square miles.

1.2 Population

The population of South Chicago Heights, as measured in the 2020 census, was 4,026 people. The corresponding population density was determined to be approximately 2,546.5 people per square mile. The population was 47.2% Hispanic or Latino, 39.2% White alone, 17.4% Black or African American, 1.2% Native American, 1.7% Asian, and 16.6% from two or more races. Classified by age, 33.7% were under the age of 18, 51.2% were 18 to 64, and 15.1% were 65 years of age or older. The median age was 34.8 years.

1.3 Current Service Area

The current service area within the Village of South Chicago Heights measures approximately 1.60 square miles and consists of 1,560 billed customers.

1.4 Future Service Area

The Village of South Chicago Heights corporate boundaries have been generally settled for many years. Due to established corporate boundaries of neighboring municipalities, the prospect of further geographic expansion is severely limited.

The Village's population in 2020 was 4,026 and is projected to increase by 35.8% to 5,468 by 2050.

2.0 Water Usage

2.1 Current Water Usage

Typically, average daily flow is 0.379 million gallons per day. The peak daily flow is 0.606 million gallons per day.

2.2 Projected 20-Year Water Usage

The Chicago Metropolitan Agency for Planning (CMAP) provides 30-year population projections for the Village of South Chicago Heights. Currently, the population of South Chicago Heights is projected to grow by 35.8% over the next 30 years. Assuming that population growth and water usage is proportional, average daily flow and peak daily flow are projected to be 0.51 million gallons per day and 0.82 million gallons per day respectively.

3.0 Existing Water Facilities

3.1 Existing Public Water Supply

The Village of South Chicago Heights water system purchases water from the adjacent Village of Chicago Heights, which is originally treated at the Hammond Indiana Water Filtration Plant. The Village also has an emergency interconnect with the Village of Steger.

3.2 Existing Storage Facilities

The Village of South Chicago Heights owns and operates four (4) water storage facilities – three (3) elevated tanks totaling 0.875 million gallons of storage and one (1) one million gallon ground storage tank at the State Street Pump House, where water purchased from Chicago Heights enters the South Chicago Heights water system. The existing water storage facilities provide sufficient capacity for the water distribution system.

3.3 Existing Water Distribution System

The Village of South Chicago Heights owns and operates approximately 25 miles of water main and appurtenances, from 16" transmission mains to 12", 10", 8", 6" and 4" water mains. The Village also has an emergency interconnect with the Village of Steger. The water system adequately handles the current demands of the residential and commercial properties.

3.4 Identification of Water Supply Violations

Information supplied below is from the Illinois Environmental Protection Agency, Bureau of Water, and Drinking Water Watch. The Village does not anticipate any future violations.

Group Violations

Total Number of Records Fetched = 0

Individual Violations

Violation No.	Status	Violation Type	Violation Name	Analyte Code	Analyte Name	Water System Facility State Asgn ID	Water System Facility Name
2016-7113005	V	72	CCR ADEQUACY/ AVAILABILITY/ CONTENT	7000	CONSUMER CONFIDENCE RULE	null	null
1997-3859597	V	22	MCL (TCR), MONTHLY	3100	COLIFORM (TCR)	null	null
1993-1915893	V	57	OCCT/SOWT RECOMMENDATION / STUDY (LCR)	5000	LEAD & COPPER RULE	null	null
1989-1009189	V	02	MCL, AVERAGE	3000	COLIFORM (PRE-TCR)	null	null
1989-1009089	V	02	MCL, AVERAGE	3000	COLIFORM (PRE-TCR)	null	null
1986-99686	V	02	MCL, AVERAGE	3000	COLIFORM (PRE-TCR)	null	null
1980-7112480	V	03	MONITORING, ROUTINE MINOR	4000	GROSS ALPHA, EXCL. RADON & U	null	null
1980-1064980	V	03	MONITORING, ROUTINE MAJOR	3000	COLIFORM (PRE-TCR)	null	null

Total Number of Records Fetched = 8

4.0 Selected Alternative

4.1 Description of Selected Alternative

This multi-year project consists of the replacement of approximately 1,000 lead service lines with new copper service lines from the water main to the residence.

4.2 Correction of System Deficiencies

The corrosion of lead service lines may result in lead entering the water system and over time pose a health risk to the consumer. The proposed removal and replacement of lead service lines will reduce current health risks for numerous residents.

4.3 Regulatory Compliance

The proposed lead service line replacements will achieve compliance with the IEPA's requirements and will be designed and operated in accordance with 35 Ill. Administrative Code 611 Subpart G: Lead and Copper, Parts 651-654, and AWWA C810-17 – Replacement and Flushing of Lead Service Lines. Site work will comply with the Village of South Chicago Heights municipal code requirements, NPDES Phase II storm water standards, and will follow all known local, County, and State regulations. Construction activities shall comply with the IEPA's General Permit for Construction Sites (ILR10).

4.4 Basis of Design

The primary goal for the project is to remove existing lead service lines.

The replacement of approximately 1,000 existing lead water services with new copper service lines from the existing main to the internal connection inside each residence will reduce current health risk. These full replacements will eliminate the possibility of lead being introduced into the resident's drinking water through the individual water service connections.

4.5 Environmental Inventory

All proposed improvements are contained within the existing distribution system and there are no environmental impacts associated with the proposed improvements. No special measures are required during the installation to mitigate or minimize any negative environmental impacts. The appropriate documentation has been submitted to IHPA, USACE, and IDNR for their concurrence in accordance with the IEPA Environmental Checklist.

4.6 Cost Estimate

Below is an Engineer's opinion of probable costs for the proposed improvements.

Overall Construction Cost Summary

Item	Cost Estimate
Lead Service Line Replacement	\$11,995,000
Contingency (10%)	\$1,199,500
Total Construction	\$13,194,500

Overall Project Cost Summary

Item	Cost Estimate
Construction Cost	\$13,194,500
Design Engineering	\$599,750
Construction Engineering	\$1,199,500
Total Construction, Engineering and Contingency	\$14,993,750
Total Construction, Engineering and Contingency Rounded Up	\$15,000,000

Overall Loan Summary

Item	Cost Estimate
Principal Loan Amount	\$15,000,000
Total Interest Paid for 40 Years at a Projected Rate of 0.00%	\$0
Yearly Payment of Adjusted Loan Amount over 40 Years at 0.00%	\$375,000
Total Payments with Adjusted Loan Amount and Interest	\$15,000,000

First Year Construction Cost Summary

Item	Cost Estimate
Lead Service Line Replacement	\$2,399,000
Contingency (10%)	\$239,900
Total Construction	\$2,638,900

First Year Project Cost Summary

Item	Cost Estimate
Construction Costs	\$2,638,900
Design Engineering	\$29,950
Construction Engineering	\$119,900
Total Construction, Engineering and Contingency	\$2,998,750
Total Construction, Engineering and Contingency Rounded Up	\$3,000,000

First Year Loan Summary

Item	Cost Estimate
Principal Loan Amount	\$3,000,000
Total Interest Paid for 40 Years at a Projected Rate of 0.00%	\$0
Yearly Payment of Adjusted Loan Amount over 40 Years at 0.00%	\$75,000
Total Payments with Adjusted Loan Amount and Interest	\$3,000,000

Second Year Construction Cost Summary

Item	Cost Estimate
Lead Service Line Replacement	\$2,399,000
Contingency (10%)	\$239,900
Total Construction	\$2,638,900

Second Year Project Cost Summary

Item	Cost Estimate
Construction Costs	\$2,638,900
Design Engineering	\$29,950
Construction Engineering	\$119,900
Total Construction, Engineering and Contingency	\$2,998,750
Total Construction, Engineering and Contingency Rounded Up	\$3,000,000

Second Year Loan Summary

Item	Cost Estimate
Principal Loan Amount	\$3,000,000
Total Interest Paid for 40 Years at a Projected Rate of 0.00%	\$0
Yearly Payment of Adjusted Loan Amount over 40 Years at 0.00%	\$75,000
Total Payments with Adjusted Loan Amount and Interest	\$3,000,000

Third Year Construction Cost Summary

Item	Cost Estimate
Lead Service Line Replacement	\$2,399,000
Contingency (10%)	\$239,900
Total Construction	\$2,638,900

Third Year Project Cost Summary

Item	Cost Estimate
Construction Costs	\$2,638,900
Design Engineering	\$29,950
Construction Engineering	\$119,900
Total Construction, Engineering and Contingency	\$2,998,750
Total Construction, Engineering and Contingency Rounded Up	\$3,000,000

Third Year Loan Summary

Item	Cost Estimate
Principal Loan Amount	\$3,000,000
Total Interest Paid for 40 Years at a Projected Rate of 0.00%	\$0
Yearly Payment of Adjusted Loan Amount over 40 Years at 0.00%	\$75,000
Total Payments with Adjusted Loan Amount and Interest	\$3,000,000

Fourth Year Construction Cost Summary

Item	Cost Estimate
Lead Service Line Replacement	\$2,399,000
Contingency (10%)	\$239,900
Total Construction	\$2,638,900

Fourth Year Project Cost Summary

Item	Cost Estimate
Construction Costs	\$2,638,900
Design Engineering	\$29,950
Construction Engineering	\$119,900
Total Construction, Engineering and Contingency	\$2,998,750
Total Construction, Engineering and Contingency Rounded Up	\$3,000,000

Fourth Year Loan Summary

Item	Cost Estimate
Principal Loan Amount	\$3,000,000
Total Interest Paid for 40 Years at a Projected Rate of 0.00%	\$0
Yearly Payment of Adjusted Loan Amount over 40 Years at 0.00%	\$75,000
Total Payments with Adjusted Loan Amount and Interest	\$3,000,000

Fifth Year Construction Cost Summary

Item	Cost Estimate
Lead Service Line Replacement	\$2,399,000
Contingency (10%)	\$239,900
Total Construction	\$2,638,900

Fifth Year Project Cost Summary

Item	Cost Estimate
Construction Costs	\$2,638,900
Design Engineering	\$29,950
Construction Engineering	\$119,900
Total Construction, Engineering and Contingency	\$2,998,750
Total Construction, Engineering and Contingency Rounded Up	\$3,000,000

Fifth Year Loan Summary

Item	Cost Estimate
Principal Loan Amount	\$3,000,000
Total Interest Paid for 40 Years at a Projected Rate of 0.00%	\$0
Yearly Payment of Adjusted Loan Amount over 40 Years at 0.00%	\$75,000
Total Payments with Adjusted Loan Amount and Interest	\$3,000,000

5.0 Implementation Plan

5.1 Financial Schedule

The Village intends to utilize the IEPA's State Revolving Fund loan program as the entire funding source for this project. South Chicago Heights qualifies for a total principal forgiveness of \$15,000,000 for the lead service line replacement work under the current Intended Use Plan. However, based on recent correspondence with the IEPA Infrastructure Financial Assistance Section,

forgiveness funding is competitive and based on ranking amongst all applicants. Therefore, the Project Plan assumes a 30-year 0% loan term.

The Village of South Chicago Heights could repay the full loan amount if principal forgiveness is not available. At a projected rate of 0.00%, the annual loan payment of a \$3,000,000 loan is \$75,000. The cumulative annual loan payment for five years of replacements at the rate of 0.00% is \$375,000. The Village will need to raise rates in order to repay its loan. An analysis shows that the Village would need to raise their rates 5% for 5 years to repay the full project loan. If the Village receives 50% forgiveness, the Village would need to raise their rates 3% for 4 years to repay the remaining half of the project loan. This analysis is theoretical and only considers loan repayment, without any other factors that may change the rate. The current average monthly bill is \$50.15. See proposed average monthly residential water bill in Appendix 3.

5.2 Residential Rate Structure

The Village of South Chicago Heights's water fund is based on the amount of water each resident uses bi-monthly and is measured by individual water meters.

The Village of South Chicago Heights's residential water user rate ordinance is per Chapter 82, Article II, Division 1, Section 82-27 from its Code of Ordinances, effective May 16, 2022. The sewer and water rate sheet can be found on the Village's website. The bi-monthly residential water billing consists of a minimum rate and a commodity rate per 1,000 gallons of water use that is dependent on the type of residence. Single Family Residential has a minimum rate of \$49.85 which includes the first 5,000 gallons with a commodity rate of \$9.97 per 1,000 gallons of additional water use. For senior citizens, this rate drops to \$45.70 for the first 5,000 gallons with a rate of \$9.14 per 1,000 gallons. Rates for apartments vary by number of units. For a two-unit apartment building, the rate is \$52.80 for the first 5,000 gallons with a rate of \$10.56 per 1,000 gallons, charged per apartment. For an apartment building with between 3 and 10 units, the rate is \$76.95 for the first 5,000 gallons with a rate of \$15.39 per 1,000 gallons, charged per apartment. For an apartment building with more than 10 units, the rate is \$78.20 for the first 5,000 gallons with a rate of \$15.64 per 1,000 gallons, charged per apartment. Commercial customer rates also vary depending on the type of business and building size. All rates are higher for those outside of Village limits. A copy of the Village's Water Rate Ordinance is provided in Appendix 7.

5.3 Project Schedule

The proposed project schedule is envisioned to take place as follows:

<u>TASK</u>	<u>DATE</u>
Project Plan Submittal	November 2023
IEPA Loan Application Submittal	March 2024
Plans/Specifications Submittal	March 2024
IEPA Construction Permit	N/A
Advertise for Bids	July 2024
Bid Opening / Contract Award	August 2024
Start Construction	December 2024
Completion of Construction	December 2025

APPENDIX 1
PROJECT LOCATION MAP

Village of South Chicago Heights, Illinois

Service Line Material Inventory
Aerial Photograph – Google Earth



VILLAGE OF SOUTH CHICAGO HEIGHTS

BUILDING AGE



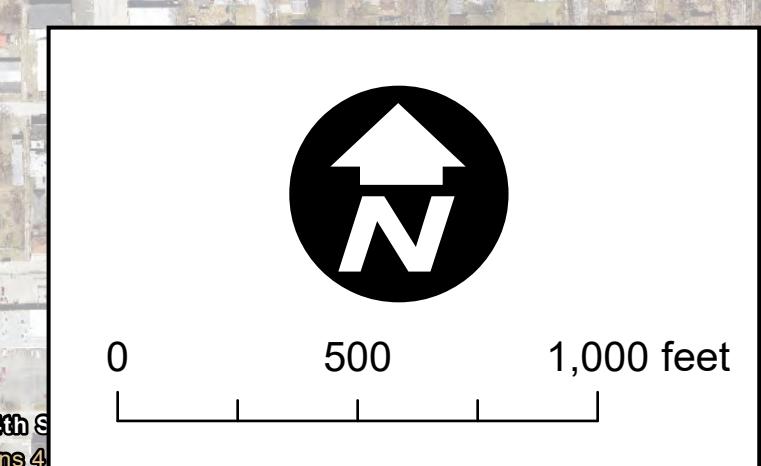
Legend

-  School
-  Daycare Provider
-  Village Limits
-  Current Parcel

Approximate Age

Year of Response	Percentage
1970 or Later	~35%
1960 to 1969	~30%
1950 to 1959	~20%
Before 1950	~15%

Date: 7/19/2023



 **Robinson**
ENGINEERING

APPENDIX 2

IEPA – FUNDING NOMINATION FOR LOAN ASSISTANCE FOR DRINKING WATER LOAN PROJECTS



Illinois Environmental Protection Agency

1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276 • (217) 782-3397

Funding Nomination Form for Public Water Supply Loan Program Instructions

Funding Nomination Forms must be received by the Agency on or before March 31st preceding the fiscal year for which assistance is requested. To appear on the Agency's Project Priority List, a loan applicant must submit a Funding Nomination Form each year prior to March 31st. To be eligible for the annual Intended Funding List, a Project Plan must be approved by March 31st. A separate form is needed for each loan.

Mail completed forms to: IFAS, 1021 North Grand Avenue East, P.O. Box 19276, Springfield, IL 62794-9276.

1. Legal name of the loan applicant that will own the facilities to be constructed.
2. Provide the mailing address of the loan applicant.
3. Check the box that describes your organization. Units of Local Government include cities, villages, towns, townships, water districts, etc. Choose OTHER for a type of organization that is not listed.
4. The county and legislative districts should be consistent with the mailing address. The Public Water Supply Identification Number is a unique 7-digit number which identifies the water system.
5. The authorized representative must be the person or officer within the loan applicant's organization that will be responsible to execute loan documents.
6. The name of the architectural/engineering consultant or other individual that will be responsible for the facility planning, design and construction of the loan project.
7. Provide a brief description of the proposed project along with the total estimated cost. Unless the loan is only funding a portion of the project, the cost should include construction, planning, design, legal services, construction oversight, and a 10% contingency. If the loan is only financing a portion, do not include costs which will be paid by other funding sources or local funds. For example, if IEPA is only funding construction, insert the estimated cost of construction plus a 10% contingency.
8. Briefly explain why the project is necessary. If the project is compliance related, indicate as such. Compliance will be verified by the Agency. For loan program purposes, compliance projects are those projects that meet the one of the criteria listed below.
 - a. Project will remedy an acute MCL violation or health hazard determination that required the loan applicant to issue a Tier 1 public notice. Examples include an MCL exceedance for e. coli; MCL exceedance for nitrite; waterborne disease outbreak; or other emergency with significant potential for adverse health effects.
 - b. Project will resolve a chronic MCL or treatment technique violation that required the loan applicant to issue a Tier 2 or Tier 3 public notice. These violations require extended exposure before adverse health effects occur. An example is naturally occurring radium.
 - c. Project that will correct a design, operation or maintenance issue which resulted in the loan applicant being placed on the Agency's restricted status list or critical review list.
 - d. Project is necessary to comply with a secondary MCL. In general, these non-enforceable standards are related to smell, taste, odor, corrosion, or cosmetic effects. Some causes include iron, manganese, sodium, aluminum, foaming agents, chloride, pH, high levels of naturally occurring fluoride, sulfate, zinc, copper, silver, and total dissolved solids.

9. Project location refers to the construction location. Do NOT use the loan applicant's mailing address. If the project involves multiple locations, describe each. Examples are below.

- a. An address or addresses when available.
- b. For pipe projects, a description such as Grand Avenue between 9 th St. and 11 th St., or 500 feet northwest of the intersection of County Road 6 and Rural Drive. Descriptions may be used for other circumstances: wells fields, intakes, etc. without addresses.
- c. For large or citywide pipe projects, the center point of construction may be used. An address at the center of construction may be used. This method could be utilized if all mains in a specific ward or area were being replaced.
- d. Latitude and Longitude may be used.

10. Provide the total service population of the loan applicant. If the loan applicant serves multiple municipalities, include the service population for each. If the loan applicant serves unincorporated areas, include the service population for those areas as well. Service population is not service connections or billed units: it is the number of people served by the water system.

11. The Loan Applicant has implemented or is currently developing a system-wide Asset Management Plan (AMP) or equivalent. An AMP is any system-wide plan that contains information on asset conditions, service levels, customer needs, and financial resources. This plan will ensure the loan applicant can conduct planned maintenance and repair, replace and upgrade capital assets to reliably provide quality service for the foreseeable future.

Equivalent plans include systemwide Fiscal Sustainability Plans (FSP), certain Capital Improvements Plans, etc. Loans funds can be used to develop and implement a system-wide AMP. If YES is selected, IEPA may request a copy of the applicant's AMP.

12. Provide answers regarding the how the project implements or utilizes conservation practices, resiliency components, green infrastructure, or reduces lead levels in drinking water.

- a. Water Audit: answer YES if the project includes or is the result of a system-wide water audit.
- b. The project involves the use of improved technologies and practices to deliver equal or better services with less water. Water efficiency encompasses conservation, reuse and water loss reduction. Answer YES if the project includes quantifiable water conservation and/or efficiency measures including metering.
- c. Answer YES if the utility rate structuring promotes water conservation (e.g., increasing block rates). For example, first 10,000 gallons cost \$5 per 1,000 gallons, but consumption greater than 10,000 gallons costs \$10 per 1,000 gallons.
- d. Answer YES if the project involves the use of improved technologies and practices to reduce energy consumption or uses energy in a more efficient way. This includes projects that utilize renewable energy to reduce water system expenditures or produces renewable energy through measures such as incorporating solar panels or wind turbines.
- e. Answer YES if the project includes resiliency components including facilities built for redundancy. A water utility's resiliency is the ability to provide an uninterrupted supply of safe drinking water, and this can be affected by manmade or natural occurrences such as earthquakes, drought, flooding, climate change and water quality conditions.
- f. Answer YES if the project includes other types of "Green Infrastructure" including, but not limited to, LEED certified buildings, green roofs, rainwater harvesting, cisterns, gray water use, sustainable landscaping, constructed wetlands to treat residuals, or pervious pavement.
- g. Answer YES if the proposed project will reduce the risk of lead exposure by removing lead service lines or other methods used to reduce lead levels in drinking water.

13. Provide an estimated schedule of the events listed. When planning is approved, IEPA sends a letter to the applicant. Planning approval is effective for five years.



Illinois Environmental Protection Agency

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Funding Nomination Form for Public Water Supply Loan Program

Annual Filing Deadline: March 31

Loan Number:

Check here if new project without a loan number

For Agency Use Only

Date Received

1. Legal Name of Applicant: Village of South Chicago Heights 2. Address: 3317 South Chicago Road
South Chicago Heights, IL 60411

3. Organizational Type:

- Unit of Local Government
- Investor Owned Water Utility
- Not for Profit Water Corporation
- Mutually or Cooperatively Owned Water System
- Other: _____

4. Location Information:

- a) County: Cook
- b) U.S. Congressional District #: 2
- c) Illinois House District #: 80
- d) Illinois Senate District #: 40
- e) Public Water Supply ID #: IL0312940

5. Authorized Representative:

Name: Terry Matthews

Title: Village President

Phone: (708) 755-1880

Email: tmatthews@southchicagoheights.com

6. Engineer:

Name: Jonathan Flowers

Firm: Robinson Engineering, LTD

Address: 26575 W Commerce Dr Unit 512
Volo, IL 60073

Phone: (815) 412-2015

Email: jflowers@retd.com

7. Brief Description of Proposed Project Including Cost Estimate
(Attach additional pages if necessary)

Estimated Cost: \$750,000.00

This project consists of the replacement of lead service lines throughout the Village of South Chicago Heights.

8. Reason for Project: Compliance with Illinois law, water service improvements

If this project is compliance-related, or will resolve water quality issues such as taste, odor, or color, indicate above.

9. Project Location(s): Various locations throughout the Village of South Chicago Heights

(May be address, address start & end points, latitude/longitude, or brief description)

10. Population Served by the Loan Applicant: 4164

11. Protection of Assets (using an AMP or Equivalent)

- a. Has the loan applicant implemented a system-wide Asset Management Plan (AMP)? Yes No
- b. Is the loan applicant currently developing a system-wide Asset Management Plan? Yes No
- c. Will the loan be used to develop a system-wide Asset Management Plan? Yes No

12. Additional Questions regarding this Project

- a. Is the project based upon the completion of a system-wide water audit (water loss accounting) Yes No
- b. Does the project involve quantifiable water conservation or efficiency measures, such as metering or reuse? Yes No
- c. Does the applicant utilize a conservation promoting rate structure? Yes No
- d. Does the project include improved technologies or practices to reduce energy consumption, or add renewable energy sources, such as solar panels & wind turbines? Yes No
- e. Does the project include resiliency components, including facilities built for redundancy? Yes No
- f. Does the project implement green infrastructure, such as green roofs or LEED buildings? Yes No
- g. Does this project involve the removal of lead service lines? Yes No

13. Proposed Project Schedule

- a. Project Plan Approval Date: 3/31/2024
- b. Advertise for Bids: 7/1/2024
- c. Construction Start Date: 12/30/2024
- d. Completion of Construction: 12/30/2025

Authorized Representative:



Date: 8-10-23

APPENDIX 3
IEPA – PROJECT PLANNING SUBMITTAL CHECKLIST



Illinois Environmental Protection Agency

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Drinking Water Project Planning Submittal Checklist Planning File

Before the Agency will begin review of a Project Plan, all of the items below comprising the basic minimum requirements of a Project Plan must be included and the page number(s) of all items noted. Project planning must contain all pertinent information detailed in Ill. Adm. Code 35 Section 662.320(e). The loan applicant should be familiar with their planning responsibilities as detailed in Sections 662.320 and 662.330.

Complete this form online using Adobe Acrobat Reader, save it to your computer, then print and sign it.

Loan Applicant: Village of South Chicago Heights

Consulting Engineer: Robinson Engineering

Phone Number: (815) 412-2015

Project Description:

The project consists of replacing lead water services with 1" K-Copper water services.

Fill in the blank with the page(s) where each item below is found in the project plan. Additional information and/or examples for each item number are provided by corresponding numbers contained in the attached instructions.

No.	Page(s) or Comment	Information
1.	Page 1	Loan applicant's background, total population served by the applicant, customer base, and project location information.
2.	Page 2	Detailed description of the EXISTING public water supply source(s), treatment facilities, water storage facilities, and distribution system.
3.	Pages 3-4	Project description that explains the need and justification of the proposed project, including the benefits of the project.
4.	Page 4	Discussion of the system's compliance with all applicable laws and regulations governing public water systems.
5.	Page 4	Basis of design for chosen alternative.
6.	Page 4 Appendix 4	Inventory of environmental impacts of selected alternative, a discussion of the required mitigation measures, and a completed IEPA Loan Applicant Environmental Checklist form with sign-off documentation.
7.	Appendix 1	Reproducible 8.5 X 11 inch map(s) showing the project(s) location(s) relative to the community.
8.	Appendix 5	An estimate of the total project costs and a detailed estimate of construction item costs.
9.	Pages 5 - 9	Estimated loan terms, including: IEPA loan amount, interest rate, repayment period in years, and the annual loan repayment.
10.	Appendix 3 & Page 10	Financial arrangements for assuring adequate annual debt service and O, M, and R coverage, a description of the dedicated source of revenue necessary for loan repayment, and any other funding involved in the project.

No.	Page(s) or Comment	Information
11.	Page 10	Detailed description of the existing residential rate structure, water consumption, any proposed rate changes, and an example of the existing and the proposed average monthly residential bill because of the project(s).
12.	Appendix 3	One copy of completed Existing User Charge and O, M, and R Certification Sheet found on page 3 (attached) should be submitted with the Project Plan.
13.	N/A	Discussion of any "green" project components that are part of the proposed project.
14.	Page 11	Schedule for project implementation.
15.	N/A	Copies of inter-governmental and/or service agreements.
16.	N/A	IEPA construction permit status.
17.	TBD	Name and address of the local newspaper(s).

Three (3) copies of the Project Plan and related documents should be submitted along with one (1) copy of this completed checklist (pages 1 through 3) to:

Infrastructure Financial Assistance Section (IFAS)
 Illinois Environmental Protection Agency
 1021 North Grand Avenue East
 P.O. Box 19276
 Springfield, IL 62794-9276

IFAS will distribute the planning documents to the appropriate Agency staff for review, comment, and approval. IFAS will contact the loan applicant if further information is needed. Please use the box below for any special instructions or notes.

APPENDIX 4
IEPA – LOAN APPLICANT ENVIRONMENTAL CHECKLIST

IEPA Loan Applicant Environmental Checklist and Certification Form

Loan Applicant: Village of South Chicago Heights

L17#: _____

This form must be signed by the loan applicant's Authorized Representative. All loan applicants must provide items 1 and 2 below. The information that must be provided for items 3-8 are specific to conditions of the project. See the attached instructions that explain the requirements and provide contact information. If you believe an item is not required for your project, enter N/A and provide an explanation. For checklist items marked as N/A, also indicate the page number of the planning report where the explanation is located.

Provide records of consultation with Illinois Department of Natural Resources (IDNR), State Historic Preservation Office (SHPO) for the National Historic Preservation Act, Section 106 sign-off.

1) **Date of IDNR, SHPO response:** 8/22/2023

Provide records of consultation with IDNR's Impact Assessment Section for evaluation pursuant to the Illinois Endangered Species Protection Act [520 ILCS 10/11], the Illinois Natural Areas Preservation Act [525 ILCS 30/17], Title 17 Illinois Administrative Code, Part 1075, and Interagency Wetlands Policy Act of 1989 (Illinois Administrative Code, Part 1090).

2) **Date of EcoCAT printout:** 7/17/2023

Date of IDNR follow-up letter (when protected resources are identified): 8/7/2023

For projects located within any wetland, river, stream, flood plain, floodway, waterway, any body of water, or construction located within 250 feet of a wetland; provide records of consultation from:

3) U.S. Army Corps of Engineers (USACE). **Date of USACE response:** Pending Response

For projects located within a flood plain or floodway, or along a jurisdictional river, lake, or stream without a mapped floodway or flood plain, provide records of consultation from:

4) IDNR Office of Water Resources (OWR). **Date of IDNR OWR response:** Regional Permit 3 applies

If the project involves conversion of prime agricultural land to other uses, provide records of consultation from:

5) Illinois Department of Agriculture (IDOA). **Date of IDOA response:** N/A

If the project includes 30% or more reserve capacity for future growth in the existing or proposed service areas, provide records of consultation from all applicable environmental regulatory entities listed on this form for the known growth/development areas associated with the identified secondary/indirect environmental impacts.

6) **Secondary impacts list of applicable regulatory entities and date of their responses:** N/A

If any project with secondary impacts is in a county under the jurisdiction of a Designated Water Quality Management Agency (DWQMA), which are the Greater Egypt Regional Planning & Development Commission (GERPDC), the Southwestern Illinois Metropolitan and Regional Planning Commission (SIMAPC), and the Chicago Metropolitan Agency for Planning (CMAP), provide records of consultation from:

7) Date of DWQMA response: N/A

For certain projects, Section 106 of the National Historic Preservation Act of 1966 (NHPA) requires consultation with all interested, federally recognized Indian tribes. Consultation is required if construction has the potential to affect properties that have religious or cultural significance to Indian tribes previously residing in Illinois. Check all boxes below that apply to this project. If applicable, consultation is required with the Tribal Historic Preservation Office of each interested tribe. If a response is not received in 30 days, consider consultation closed.

Significant ground disturbance

Does NOT apply to sewer lining; in-place sewer or water main replacements without an increase to the trench size; re-building any previously existing well or building within the same footprint. **Examples of significant ground disturbance include new sewers; new foundations or footings; grading; or new access roads.**

New construction in undeveloped natural areas

Examples: treatment plants, pipelines, or other new facilities in undeveloped natural areas such as forests, etc.

Visual changes and/or audible changes

Examples: construction of a focal point that is out of character with the surrounding natural area, impairment of the view from an observation point in the natural landscape, impairment of the historic scenic qualities of an area, or an increase in noise levels above an acceptable standard in areas known and appreciated for their quietness.

Atmospheric changes

Example: introduction of lights that create skyglow in an area with a dark night sky.

Work on a building with significant tribal association

Examples: rehabilitation, demolition, or removal of a surviving ancient tribal structure(s), or a structure that is believed to be the location of a significant tribal event or that served as a tribal school or community hall.

Transfer, lease, or sale of a historic property of religious and cultural significance

Examples: Involves properties that contain archaeological sites, burial grounds, sacred landscapes or features, ceremonial areas, or structures with significant tribal association.

None of the above apply or not applying for loan funding – Tribal Consultation is Not Applicable

8) Date Submitted to Interested Tribes _____ List tribes contacted below or attach a list. Indicate contact date and if a response was received. Copies of all responses must be submitted to IEPA.

Certification: By signing this form, the Loan Applicant certifies that the applicable environmental evaluations were conducted for the proposed project locations, and if the review results for any of these environmental evaluations include recommendations, conditions, certifications, and/or permits, the Loan Applicant agrees to comply.

Signed:


Loan Applicant's Authorized Representative

Date:

8-10-23

July 24, 2023

To: State Historic Preservation Office
Illinois Department of Natural Resources
1 Old State Capitol Plaza
Springfield Illinois 62701

Attn: Review & Compliance

RE: **REL 23-R0908.01 Archaeological/Historical/Cultural Preservation
Village of South Chicago Heights Lead Service Line Replacements**

To Whom It May Concern:

The Village of South Chicago Heights, located in Cook County, IL, is proposing to replace existing lead service lines village-wide. Enclosed is a project location map with aerial photography and the project limits. The project will disturb an approximately 5 foot by 5 foot section of the street where the new service is to be tapped to the existing water main and a 5 foot by 5 foot section of yard near the street where the buffalo box is for each highlighted parcel on the project location map. Within the building, a 3 foot by 3 foot area near the water meter, typically located in the basement will be used to replace the existing water service connection into the meter. Most buildings impacted were constructed prior to 1970. No permanent structure changes will take place. Enclosed is the project location map, a USGS 7.5-minute topographic map with project limits, a table of addresses with building ages, the Full Water Service Replacement Engineering Detail, and a project contact list.

This project is expected to be funded by a loan with potential for forgiveness from the Illinois Environmental Protection Agency (IEPA).

On behalf of the Village of South Chicago Heights, we request that your office review this project location to make an initial determination about project impacts. This request is being made in accordance with requirements for a Federal Section 106 sign-off for IEPA loan applicants.

If you have any questions, please do not hesitate to contact me. Thank you for your assistance.

Very truly yours,



Jonathan D. Flowers, PE
Senior Engineer
(815) 412-2015
jflowers@retd.com

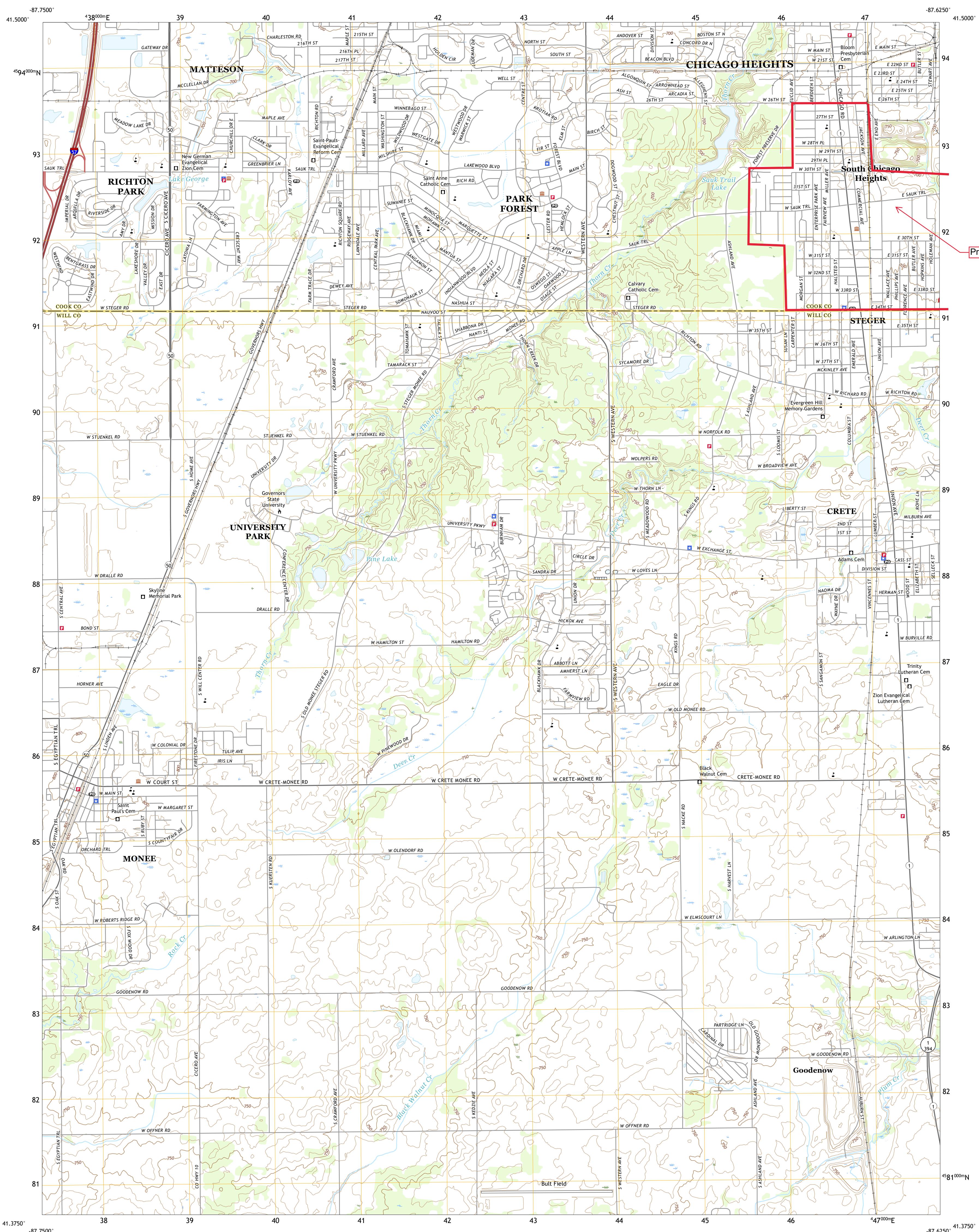
Encl.: Project Contact List
USGS 7.5-minute Topographic Map
Project Location Map With Aerial Photography
Address and Building Age Table
Full Water Service Replacement Engineering Detail

Project Contacts:

Village of South Chicago Heights
Mark Martin
Director of Public Works
708-755-7888
mmartin@southchicagoheights.com

Engineering: Robinson Engineering, Ltd.

Jonathan D. Flowers, PE
Senior Engineer
(815) 412-2015
jflowers@reltd.com



Produced by the United States Geological Survey

Map ID: 20100000000000000000
 World Geodetic System of 1984 (NAD84). Projection and
 1:000,000-meter Universal Transverse Mercator, Zone 16T
 This map is not a legal document. Boundaries may be
 generalized for this map scale. Private lands within government
 reservations may not be shown. Obtain permission before
 entering private lands.

Imagery.....NAIP, August 2009 - August 2010
 Roads.....U.S. Census Bureau, 2017
 Names.....GNIS, 1980 - 2020
 Hydrography.....National Hydrography Dataset, 2002 - 2018
 Contours.....National Elevation Dataset, 2016
 Boundaries.....Multiple sources; see metadata file
 Public Land Survey System.....BLM, 2020
 Wetlands.....FWS National Wetlands Inventory, Not Available

UTM GRID AND 2019 MAGNETIC NORTH
 DECLINATION AT CENTER OF SHEET
 U.S. National Grid
 100,000-m Square ID
 Grid Zone Designation
 16T
 DL

SCALE 1:24,000
 1 0.5 0 1 KILOMETERS
 1000 500 0 1000 METERS
 1 0.5 0 1 MILES
 1000 0 1000 2000 FEET

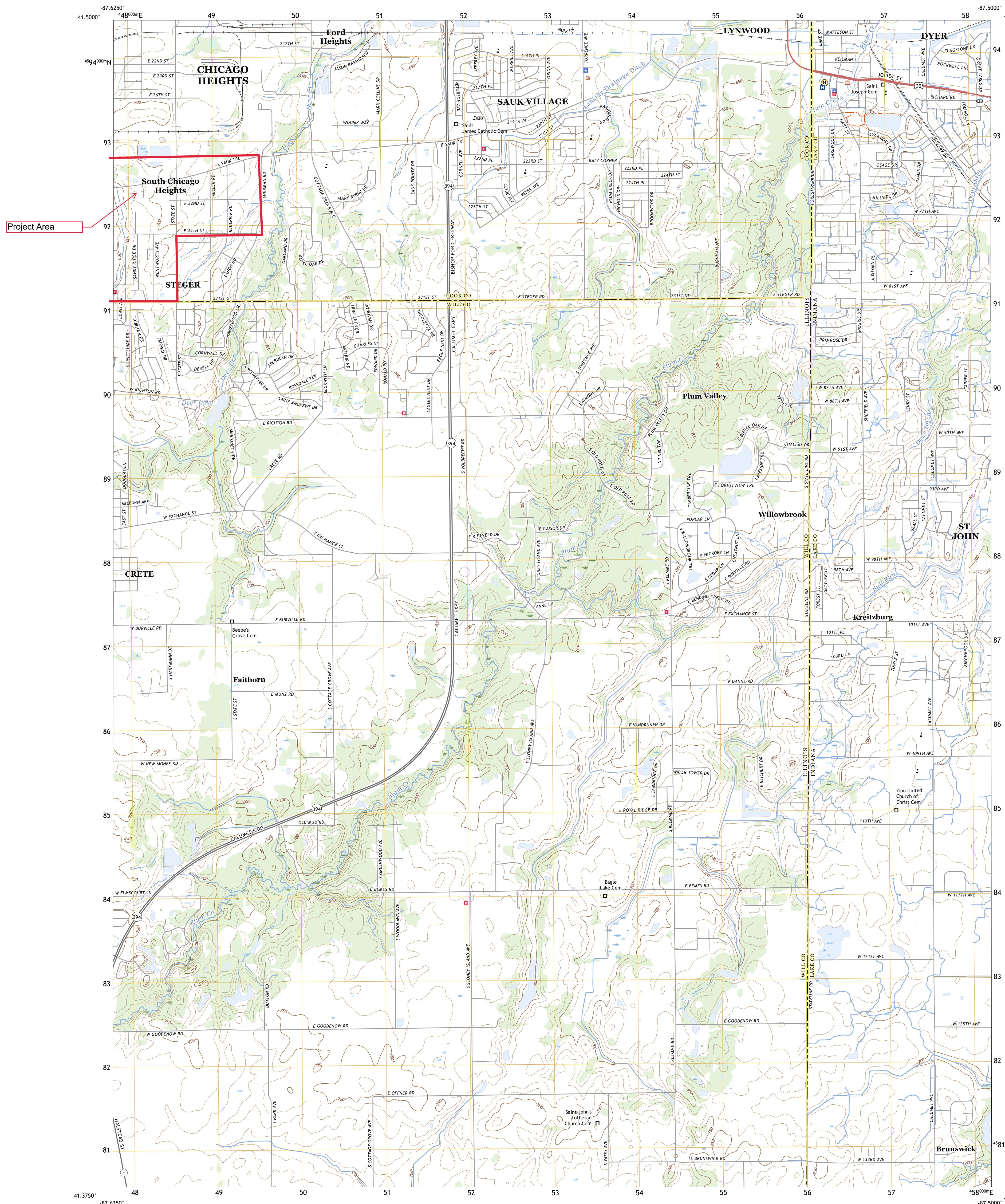
CONTOUR INTERVAL 10 FEET
 NORTH AMERICAN VERTICAL DATUM OF 1988
 This map was produced to conform with the
 National Geospatial Program US Topo Product Standard.



ADJOINING QUADRANGLES
 1 2 3
 4 5
 6 7 8

ROAD CLASSIFICATION
 Expressway
 Secondary Hwy
 Ramp
 Interstate Route
 US Route
 Local Connector
 Local Road
 4WD
 State Route



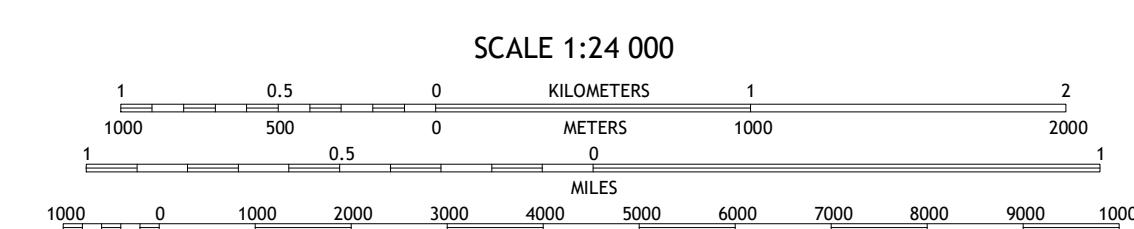


Produced by the United States Geological Survey
 North American Vertical Datum of 1988 (NAD88)
 World Geodetic System of 1984 (WGS84) - Projection and
 1:000,000 grid Universal Transverse Mercator, Zone 16T
 This map is not a legal document. Boundaries may be
 generalized for this map scale. Private lands within government
 reservations may not be shown. Obtain permission before
 entering private lands.

Imagery.....NAIP, August 2019 - June 2020
 Roads.....U.S. Census Bureau, 2016 - 2017
 Names.....GNIS, 1979 - 2022
 Hydrography.....National Hydrography Dataset, 2003 - 2022
 Contours.....National Elevation Dataset, 2003
 Boundaries.....Multiple sources; see metadata file 2020
 Public Land Survey System.....BLM, 2020 - 2020
 Wetlands.....FWS, National Wetlands Inventory

1980

UTM GRID AND 2019 MAGNETIC NORTH
 DECLINATION AT CENTER OF SHEET
 3°55' 70 MIL S
 072° 7 MIL E
 100,000 - m Square ID
 100,000 - m Square ID
 Grid Zone Designation
 16T



CONTOUR INTERVAL 10 FEET
 NORTH AMERICAN VERTICAL DATUM OF 1988

This map was produced to conform with the
 National Geospatial Program US Topo Product Standard.

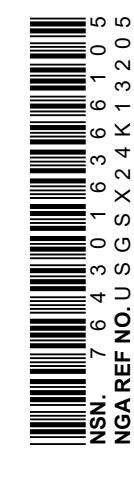


QUADRANGLE LOCATION

ROAD CLASSIFICATION		
Expressway	Local Connector	Local Road
Secondary Hwy	4WD	
Ramp		
Interstate Route	US Route	State Route
1 Harvey	2 Calumet City	3 Highland
4	5	4 Steger
6 Beecher West	7 Beecher East	5 Saint John
8 Lowell		

ADJOINING QUADRANGLES

DYER, IN, IL
 2022



Village of South Chicago Heights, Illinois

Service Line Material Inventory
Aerial Photograph – Google Earth



Address	Year Built
3215 14TH ST	1930
254 15TH PL	Unknown
301 25TH ST	1992
10 26TH ST	1898
12 26TH ST	Unknown
120 26TH ST	1964
126 26TH ST	Unknown
126 26TH ST	1912
130 26TH ST	1953
134 26TH ST	1925
14 26TH ST	1888
142 26TH ST	1929
142 26TH ST	Unknown
146 26TH ST	1913
148 26TH ST	Unknown
16 26TH ST	1898
160 26TH ST	1907
162 26TH ST	1916
162 26TH ST	Unknown
164 26TH ST	1930
168 26TH ST	1925
170 26TH ST	1918
176 26TH ST	Unknown
176 26TH ST	1928
18 26TH ST	1898
180 26TH ST	1923
184 26TH ST	1922
190 26TH ST	1925
190 26TH ST	Unknown
192 26TH ST	Unknown
192 26TH ST	1937
20 26TH ST	Unknown
20 26TH ST	1952
200 26TH ST	Unknown
200 26TH ST	1959
202 26TH ST	1924
208 26TH ST	1943
208 26TH ST	1943
210 26TH ST	1920
212 26TH ST	1949
212 26TH ST	1949
26 26TH ST	Unknown
2615 26TH ST	Unknown
2725 26TH ST	Unknown
4 26TH ST	1906
6 26TH ST	Unknown

8 26TH ST	1888
102 27TH ST	1910
103 27TH ST	1918
105 27TH ST	1918
105 27TH ST	Unknown
108 27TH ST	Unknown
111 27TH PL	Unknown
111 27TH ST	1908
111 27TH ST	Unknown
117 27TH PL	1909
117 27TH ST	Unknown
117 27TH ST	Unknown
121 27TH ST	1958
125 27TH ST	1938
125 27TH ST	1938
129 27TH ST	1932
129 27TH ST	Unknown
131 27TH ST	1926
135 27TH ST	1947
137 27TH ST	1965
139 27TH ST	Unknown
140 27TH ST	1966
140 27TH ST	1967
141 27TH ST	Unknown
141 27TH ST	1916
141 W 27TH PL	1969
145 27TH ST	1959
145 27TH ST	1959
146 27TH ST	1966
146 27TH ST	1967
147 27TH PL	1967
149 27TH ST	1926
152 27TH ST	1966
152 W 27TH PL	1967
153 27TH ST	1926
153 27TH ST	Unknown
153 27TH ST	1968
157 27TH PL	1993
157 27TH ST	Unknown
157 27TH ST	1926
158 27TH ST	1966
158 27TH ST	1969
161 27TH ST	Unknown
161 27TH ST	1926
164 27TH PL	1969
164 27TH ST	1967
165 27TH PL	1974

165 27TH ST	1926
170 27TH PL	1967
170 27TH ST	1967
175 27TH PL	1974
176 27TH ST	1967
176 27TH ST	1967
182 27TH ST	1966
182 27TH ST	1967
183 27TH PL	1969
188 27TH ST	1967
188 27TH ST	1967
189 27TH ST	1968
194 27TH PL	1967
194 27TH ST	1966
195 27TH PL	1972
195 27TH ST	1986
200 27TH PL	1976
200 27TH ST	1966
201 27TH PL	1968
201 27TH ST	1976
203 W 27TH PL	Unknown
206 27TH ST	1976
206 27TH ST	1976
207 W 27TH PL	1997
208 27TH ST	1991
210 27TH ST	1977
214 27TH ST	1976
27 27TH PL	Unknown
96 27TH ST	1924
97 27TH ST	1918
97 27TH ST	Unknown
99 27TH ST	1918
103 28TH ST	1903
103 28TH ST	Unknown
107 28TH ST	Unknown
107 28TH ST	Unknown
110 28TH PL	Unknown
110 28TH PL	1960

116 28TH PL	Unknown
116 28TH PL	1960
121 28TH PL	Unknown
122 28TH PL	Unknown
122 28TH PL	1961
128 28TH PL	1960
134 28TH PL	1960
136 28TH PL	Unknown
138 28TH PL	Unknown
139 28TH PL	Unknown
140 28TH PL	Unknown
140 28TH PL	1960
140 28TH PL	1960
142 28TH PL	Unknown
144 28TH PL	Unknown
146 28TH PL	Unknown
146 28TH PL	1960
148 28TH PL	Unknown
148 28TH PL	Unknown
150 28TH PL	Unknown
152 28TH PL	Unknown
152 28TH PL	Unknown
152 28TH PL	1954
156 28TH PL	Unknown
158 28TH PL	1960
163 28TH PL	Unknown
169 28TH PL	1960
169 28TH ST	1980
170 28TH PL	1960
170 28TH ST	1984
170 28TH ST	1984
175 28TH PL	1960
175 28TH ST	1982
175 28TH ST	1982
176 28TH PL	1962
176 28TH ST	1994
180 28TH ST	1989
181 28TH PL	1962
181 28TH ST	1979
182 28TH PL	1962
185 28TH ST	1980
186 28TH ST	1999
187 28TH PL	1962
188 28TH PL	1960
188 28TH ST	Unknown
190 28TH ST	Unknown
190 28TH ST	Unknown

28 28TH PL	Unknown
28 28TH PL	Unknown
28 28TH ST	Unknown
86 28TH PL	1905
89 28TH PL	1918
90 28TH PL	1907
90 28TH ST	Unknown
90 28TH ST	1910
91 28TH PL	1997
91 28TH PL	Unknown
94 28TH PL	1905
95 28TH PL	Unknown
95 28TH PL	Unknown
95 28TH PL	Unknown
95 28TH ST	Unknown
95 28TH ST	1908
95 28TH ST	Unknown
96 28TH ST	Unknown
96 28TH ST	1926
99 28TH ST	1908
100 29TH PL	1969
100 29TH ST	1969
103 W 29TH ST	1940
104 29TH PL	1926
104 29TH ST	1953
104 29TH ST	1953
105 29TH PL	Unknown
105 29TH PL	1969
105 29TH PL	Unknown
106 29TH ST	1957
107 29TH ST	Unknown
107 29TH ST	1931
107 29TH ST	Unknown

108 29TH PL	1925
109 29TH PL	1955
109 29TH ST	1956
11 29TH PL	Unknown
11 29TH ST	Unknown
11 29TH ST	1908
110 29TH PL	1954
110 29TH ST	1954
115 29TH PL	1956
115 29TH ST	1956
116 29TH PL	1956
116 29TH ST	1954
121 29TH PL	1956
121 29TH PL	1956
121 29TH ST	1959
122 29TH PL	1956
122 29TH ST	1954
127 29TH PL	1957
127 29TH ST	1959
128 29TH PL	1956
128 29TH ST	1955
133 29TH PL	1957
133 29TH ST	1957
134 29TH PL	1955
134 29TH ST	1954
139 29TH PL	1957
139 29TH ST	1957
140 29TH PL	1956
140 29TH ST	1954
145 29TH PL	1957
145 29TH ST	1957
146 29TH PL	1956
146 29TH ST	1954
151 29TH PL	1957
151 29TH ST	1957
152 29TH PL	1956
152 29TH ST	1954
157 29TH PL	1957
157 29TH ST	1957
158 29TH PL	1956
158 29TH ST	1958
163 29TH PL	1957
163 29TH ST	1955
164 29TH PL	1956
164 29TH ST	1954
169 29TH PL	1957
169 29TH ST	1956

170 29TH PL	1956
170 29TH ST	1954
170 29TH ST	1954
175 29TH PL	1957
175 29TH ST	1957
176 29TH PL	1956
176 29TH ST	1956
181 29TH PL	1957
181 29TH ST	1957
182 29TH PL	1956
182 29TH ST	1961
182 29TH ST	Unknown
182 29TH ST	Unknown
187 29TH PL	1961
187 29TH ST	1957
188 29TH PL	1956
188 29TH ST	1957
193 29TH PL	1957
193 29TH ST	1957
194 29TH PL	1956
194 29TH ST	1954
199 29TH PL	1957
200 29TH ST	1957
200 W 29TH PL	1956
205 29TH PL	1957
205 29TH ST	1957
206 29TH PL	1956
210 29TH ST	1954
211 29TH PL	1957
211 29TH ST	1957
212 29TH PL	1956
217 29TH PL	1957
217 29TH ST	1957
218 29TH PL	1956
218 29TH ST	1963
223 29TH PL	1957
223 29TH ST	1957
224 29TH PL	1956
224 29TH ST	1954
229 29TH PL	1957
229 29TH ST	1959
23 29TH ST	Unknown
230 29TH PL	1956
230 29TH ST	1954
241 29TH PL	1957
241 29TH ST	1976
242 29TH PL	1956

242 29TH ST	1954
245 29TH ST	1976
247 29TH PL	1957
248 29TH PL	1956
248 29TH ST	1954
2628 29TH ST	1903
2628 29TH ST	Unknown
2628 29TH ST	Unknown
27 29TH ST	1989
29 29TH PL	2001
29 29TH ST	Unknown
29 29TH ST	Unknown
29 29TH ST	Unknown
2919 29TH ST	Unknown
2919 29TH ST	Unknown
32 29TH ST	2001
32 29TH ST	2001
33 29TH ST	Unknown
33 29TH ST	1913
34 29TH ST	Unknown
36 29TH ST	Unknown
37 29TH ST	1954
37 29TH ST	1954
37 29TH ST	Unknown
54 29TH ST	Unknown
54 29TH ST	Unknown
55 29TH ST	Unknown
55 29TH ST	1924
87 29TH PL	2007
89 29TH ST	1926
89 29TH ST	Unknown
92 29TH ST	1951
92 29TH ST	1951
93 29TH PL	1893
93 29TH ST	1970
93 29TH ST	Unknown
96 29TH ST	1918
96 29TH ST	Unknown
97 29TH ST	1970
97 29TH ST	1970
98 29TH PL	1893
99 29TH PL	1930
103 W 30TH PL	Unknown
103 W 30TH PL	1945
107 30TH ST	Unknown
120 W 30TH ST	Unknown
192 W 30TH ST	1950

194 W 30TH ST	Unknown
194 W 30TH ST	1946
194 W 30TH ST	Unknown
200 30TH ST	1942
200 30TH ST	Unknown
202 W 30TH ST	1947
204 W 30TH ST	1947
3331 30TH ST	Unknown
78 W 30TH PL	1915
83 W 30TH PL	1930
86 W 30TH PL	1929
86 W 30TH ST	1973
87 W 30TH PL	1929
90 W 30TH ST	1976
91 W 30TH PL	Unknown
91 W 30TH PL	Unknown
91 W 30TH PL	1953
93 30TH ST	Unknown
94 W 30TH PL	Unknown
94 W 30TH PL	Unknown
94 W 30TH PL	1978
94 W 30TH ST	Unknown
96 30TH ST	Unknown
98 W 30TH ST	1916
99 W 30TH PL	1930
99 W 30TH PL	Unknown
178 W 31ST ST	1983
182 W 31ST ST	1983
186 W 31ST ST	1983
190 W 31ST ST	1985
193 W 31ST ST	1985
194 W 31ST ST	1989
198 W 31ST ST	1990
206 W 31ST ST	1990
210 W 31ST ST	1992
37 31ST ST	Unknown
37 W 31ST ST	Unknown
85 W 31ST ST	Unknown
91 W 31ST ST	Unknown
91 W 31ST ST	Unknown
91 W 31ST ST	1963
91 W 31ST ST	1963
91 W 31ST ST	Unknown
1030 W 32ND ST	Unknown
1030 W 32ND ST	Unknown
1030 W 32ND ST	Unknown
1030 W 32ND ST	Unknown

1030 W 32ND ST	Unknown
111 E 34TH ST	1998
111 E 34TH ST	1998
111 E 34TH ST	1994
111 E 34TH ST	1992
121 E 34TH ST	Unknown
145 E 34TH ST	1950
149 E 34TH ST	1955
153 E 34TH ST	1952
154 34TH ST	1987
156 34TH ST	1980
157 E 34TH ST	1955
161 E 34TH ST	1955
165 E 34TH ST	1949
169 E 34TH ST	1940
173 E 34TH ST	Unknown
179 E 34TH ST	1998
181 E 34TH ST	1957
185 E 34TH ST	1951
187 E 34TH ST	Unknown
189 E 34TH ST	1989
191 E 34TH ST	2004
25 E 34TH ST	2015
51 E 34TH ST	1967
79 E 34TH ST	2004
150 BENTON AVE	1957
151 BENTON AVE	1955
152 BENTON AVE	1956
153 BENTON AVE	1956
154 BENTON AVE	1957
155 BENTON AVE	1955
159 BENTON AVE	1957
160 BENTON AVE	1957
161 BENTON AVE	1957
162 BENTON AVE	1957
163 BENTON AVE	1957

164 BENTON AVE	1957
166 BENTON AVE	1958
3231 BRAMANTI TRL	2004
3234 BRAMANTI TRL	2003
3237 BRAMANTI TRL	2001
3240 BRAMANTI TRL	2005
3243 BRAMANTI TRL	2001
3252 BRAMANTI TRL	1999
3255 BRAMANTI TRL	1996
3260 BRAMANTI TRL	1998
3261 BRAMANTI TRL	1998
3301 BRAMANTI TRL	1998
3306 BRAMANTI TRL	1999
3307 BRAMANTI TRL	2004
3311 BRAMANTI TRL	1998
3312 BRAMANTI TRL	2003
3317 BRAMANTI TRL	Unknown
3318 BRAMANTI TRL	2001
3323 BRAMANTI TRL	2001
3324 BRAMANTI TRL	2005
3329 BRAMANTI TRL	2001
3330 BRAMANTI TRL	2004
3335 BRAMANTI TRL	1998
3336 BRAMANTI TRL	2004
3342 BRAMANTI TRL	2001
3344 BRAMANTI TRL	2004
3348 BRAMANTI TRL	2001
20937 BROOKWOOD DR	Unknown
3215 BUTLER AVE	1983
3215 BUTLER AVE	Unknown
3224 BUTLER AVE	1999
3244 BUTLER ST	1970
3300 BUTLER ST	1973
3300 BUTLER ST	Unknown
3305 BUTLER ST	1983
3314 BUTLER AVE	1974
3314 BUTLER ST	1998
3320 BUTLER AVE	1972
3326 BUTLER ST	1973
3326 BUTLER ST	Unknown
3327 BUTLER AVE	1998
3344 BUTLER ST	1968
3345 BUTLER AVE	1995
826 BUTLER AVE	1998

1314 CAMPBELL AVE	Unknown
3227 CAMPBELL AVE	1999
3235 CAMPBELL AVE	1999
3301 CAMPBELL AVE	1948
3301 CAMPBELL AVE	Unknown
3317 CAMPBELL AVE	1993
3323 CAMPBELL AVE	1993
3329 CAMPBELL AVE	1999
3350 CAMPBELL AVE	1992
3353 CAMPBELL AVE	2001
879 CAMPBELL AVE	Unknown
879 CAMPBELL AVE	Unknown
3000 CAPPELLETTI LN	1996
3001 CAPPELLETTI LN	1990
3004 CAPPELLETTI LN	1996
3005 CAPPELLETTI LN	1990
3008 CAPPELLETTI LN	1986
3009 CAPPELLETTI LN	1989
3012 CAPPELLETTI LN	1990
3013 CAPPELLETTI LN	1989
3016 CAPPELLETTI LN	1989
3017 CAPPELLETTI LN	1986
3020 CAPPELLETTI LN	1986
3021 CAPPELLETTI LN	1986
3024 CAPPELLETTI LN	1986
3025 CAPPELLETTI LN	1986
3029 CAPPELLETTI LN	1986
3030 CAPPELLETTI LN	1987
3033 CAPPELLETTI LN	1986
3036 CAPPELLETTI LN	1987
3037 CAPPELLETTI LN	1986
3040 CAPPELLETTI LN	1987
3041 CAPPELLETTI LN	1986
3045 CAPPELLETTI LN	1990
224 CHERRY LN	1959
225 CHERRY LN	1960
228 CHERRY LN	1960
229 CHERRY LN	1960
232 CHERRY LN	1959
233 CHERRY LN	1960
236 CHERRY LN	1959
237 CHERRY LN	1960
240 CHERRY LN	1959
241 CHERRY LN	1960
244 CHERRY LN	1959
245 CHERRY LN	1960
248 CHERRY LN	1959

249 CHERRY LN	1960
252 CHERRY LN	1959
253 CHERRY LN	1960
256 CHERRY LN	1959
257 CHERRY LN	1960
260 CHERRY LN	1959
261 CHERRY LN	1960
264 CHERRY LN	1959
265 CHERRY LN	1960
268 CHERRY LN	1960
269 CHERRY LN	1960
224 CHESTNUT AVE	1957
225 CHESTNUT AVE	1957
228 CHESTNUT AVE	1957
229 CHESTNUT AVE	1957
232 CHESTNUT AVE	1957
233 CHESTNUT AVE	1958
236 CHESTNUT AVE	1957
237 CHESTNUT AVE	1957
240 CHESTNUT AVE	1957
241 CHESTNUT AVE	1957
244 CHESTNUT AVE	1957
245 CHESTNUT AVE	1957
248 CHESTNUT AVE	1959
249 CHESTNUT AVE	1957
252 CHESTNUT AVE	1957
253 CHESTNUT AVE	1959
256 CHESTNUT AVE	1957
257 CHESTNUT AVE	1957
260 CHESTNUT AVE	1957
261 CHESTNUT AVE	1957
264 CHESTNUT AVE	1957
265 CHESTNUT AVE	1957
268 CHESTNUT AVE	1957
269 CHESTNUT AVE	1957
272 CHESTNUT AVE	1957
273 CHESTNUT AVE	1957
276 CHESTNUT AVE	1957
277 CHESTNUT AVE	1957
280 CHESTNUT AVE	1957
281 CHESTNUT AVE	1957
2601 CHICAGO RD	1966
2610 CHICAGO RD	1954
2617 CHICAGO RD	Unknown
2617 CHICAGO RD	1955
2619 CHICAGO RD	1924
2619 CHICAGO RD	Unknown

2623 CHICAGO RD	Unknown
2626 CHICAGO RD	1925
2626 CHICAGO RD	Unknown
2633 CHICAGO RD	Unknown
2633 CHICAGO RD	1950
2633 CHICAGO RD	1950
2635 CHICAGO RD	1948
2635 CHICAGO RD	1948
2640 CHICAGO RD	Unknown
2640 CHICAGO RD	Unknown
2640 CHICAGO RD	1952
2640 CHICAGO RD	1952
2640 CHICAGO RD	1952
2646 CHICAGO RD	Unknown
2700 CHICAGO RD	Unknown
2701 CHICAGO RD	Unknown
2701 CHICAGO RD	Unknown
2701 CHICAGO RD	1950
2701 CHICAGO RD	1950
2701 CHICAGO RD	Unknown
2706 CHICAGO RD	Unknown
2708 CHICAGO RD	Unknown
2709 CHICAGO RD	1947
2709 CHICAGO RD	Unknown
2714 CHICAGO RD	Unknown
2716 CHICAGO RD	Unknown
2719 CHICAGO RD	1951
2719 CHICAGO RD	1951
2719 CHICAGO RD	Unknown
2720 CHICAGO RD	1913
2720 CHICAGO RD	Unknown
2723 CHICAGO RD	1955
2723 CHICAGO RD	1955
2727 CHICAGO RD	1927
2728 CHICAGO RD	Unknown
2728 CHICAGO RD	Unknown
2728 CHICAGO RD	1962
2730 CHICAGO RD	Unknown

2735 CHICAGO RD	1921
2735 CHICAGO RD	Unknown
2736 CHICAGO RD	1950
2736 CHICAGO RD	1950
2736 CHICAGO RD	1953
2745 CHICAGO RD	Unknown
2746 CHICAGO RD	1944
2746 CHICAGO RD	Unknown
2800 CHICAGO RD	Unknown
2801 CHICAGO RD	Unknown
2802 CHICAGO RD	2005
2810 CHICAGO RD	1930
2811 CHICAGO RD	Unknown
2811 CHICAGO RD	Unknown
2812 CHICAGO RD	Unknown
2812 CHICAGO RD	Unknown
2813 CHICAGO RD	1912
2815 CHICAGO RD	1963
2817 CHICAGO RD	1912
2820 CHICAGO RD	1946
2821 CHICAGO RD	Unknown
2821 CHICAGO RD	1912
2827 CHICAGO RD	Unknown
2827 CHICAGO RD	Unknown
2827 CHICAGO RD	Unknown
2828 CHICAGO RD	Unknown
2830 CHICAGO RD	1953
2832 CHICAGO RD	1910
2833 CHICAGO RD	Unknown
2833 CHICAGO RD	Unknown
2834 CHICAGO RD	1908
2834 CHICAGO RD	Unknown
2836 CHICAGO RD	1956
2836 CHICAGO RD	1956
2836 CHICAGO RD	Unknown
2836 CHICAGO RD	Unknown
2839 CHICAGO RD	1923
2839 CHICAGO RD	Unknown
2843 CHICAGO RD	1931
2843 CHICAGO RD	Unknown

2846 CHICAGO RD	1899
2847 CHICAGO RD	1922
2901 CHICAGO RD	Unknown
2903 CHICAGO RD	Unknown
2905 CHICAGO RD	Unknown
2906 CHICAGO RD	Unknown
2909 CHICAGO RD	Unknown
2910 CHICAGO RD	1940
2911 CHICAGO RD	Unknown
2919 CHICAGO RD	Unknown
2922 CHICAGO RD	1925
2922 CHICAGO RD	1925
2923 CHICAGO RD	Unknown
2923 CHICAGO RD	1954
2923 CHICAGO RD	Unknown
2929 CHICAGO RD	Unknown
2929 CHICAGO RD	Unknown
2929 CHICAGO RD	Unknown
2930 CHICAGO RD	1955
2930 CHICAGO RD	1955
2930 CHICAGO RD	Unknown
3000 CHICAGO RD	1924
3001 CHICAGO RD	Unknown
3001 CHICAGO RD	1930
3004 CHICAGO RD	1924
3007 CHICAGO RD	1930
3008 CHICAGO RD	1924
3009 CHICAGO RD	1930
3010 CHICAGO RD	1921
3014 CHICAGO RD	1941
3015 CHICAGO RD	Unknown
3015 CHICAGO RD	1930
3017 CHICAGO RD	1930
3019 CHICAGO RD	1930
3023 CHICAGO RD	1930
3026 CHICAGO RD	1996
3026 CHICAGO RD	Unknown

3026 CHICAGO RD	Unknown
3027 CHICAGO RD	1991
3027 CHICAGO RD	Unknown
3027 CHICAGO RD	Unknown
3033 CHICAGO RD	Unknown
3033 CHICAGO RD	1956
3033 CHICAGO RD	1956
3034 CHICAGO RD	Unknown
3036 CHICAGO RD	Unknown
3037 CHICAGO RD	1957
3038 CHICAGO RD	1966
3040 CHICAGO RD	1966
3042 CHICAGO RD	Unknown
3042 CHICAGO RD	1953
3100 CHICAGO PL	1927
3100 CHICAGO RD	Unknown
3101 CHICAGO PL	1930
3101 CHICAGO RD	Unknown
3101 CHICAGO RD	2001
3101 CHICAGO RD	2001
3104 CHICAGO RD	Unknown
3105 CHICAGO PL	1930
3105 CHICAGO PL	Unknown
3106 CHICAGO PL	Unknown
3106 CHICAGO PL	1939
3110 CHICAGO PL	1953
3110 CHICAGO PL	1953
3110 CHICAGO PL	Unknown
3112 CHICAGO RD	1999
3113 CHICAGO PL	1927
3113 CHICAGO PL	Unknown
3115 CHICAGO PL	1930
3115 CHICAGO PL	Unknown
3115 CHICAGO RD	1963
3115 CHICAGO RD	Unknown
3115 CHICAGO RD	Unknown
3115 CHICAGO RD	1954
3116 CHICAGO PL	1945
3116 CHICAGO PL	1945

3119 CHICAGO PL	1927
3119 CHICAGO PL	Unknown
3120 CHICAGO PL	Unknown
3120 CHICAGO PL	1925
3123 CHICAGO RD	1949
3123 CHICAGO RD	1949
3124 CHICAGO PL	1926
3125 CHICAGO PL	1959
3127 CHICAGO RD	1952
3127 CHICAGO RD	1952
3128 CHICAGO PL	1930
3128 CHICAGO PL	1930
3130 CHICAGO RD	1999
3130 CHICAGO RD	1999
3130 CHICAGO RD	1976
3130 CHICAGO RD	Unknown
3132 CHICAGO PL	1955
3132 CHICAGO PL	1955
3140 CHICAGO PL	1964
3140 CHICAGO PL	1964
3140 CHICAGO RD	Unknown
3141 CHICAGO PL	1965
3147 CHICAGO RD	Unknown
3147 CHICAGO RD	1967
3147 CHICAGO RD	1967
3147 CHICAGO RD	Unknown
3200 CHICAGO RD	2004
3200 CHICAGO RD	2004
3200 CHICAGO RD	2004
3200 CHICAGO RD	Unknown
3200 CHICAGO RD	Unknown
3201 CHICAGO RD	1967
3219 CHICAGO RD	1981
3220 CHICAGO RD	1976
3220 CHICAGO RD	Unknown
3225 CHICAGO RD	1975
3225 CHICAGO RD	1975
3225 CHICAGO RD	Unknown
3225 CHICAGO RD	Unknown
3231 CHICAGO RD	1978
3239 CHICAGO RD	Unknown
3247 CHICAGO RD	1988
3300 CHICAGO RD	1964
3307 CHICAGO RD	2004
3307 CHICAGO RD	Unknown
3307 CHICAGO RD	1998
3307 CHICAGO RD	Unknown

3311 CHICAGO RD	Unknown
3320 CHICAGO RD	1964
3320 CHICAGO RD	1970
3320 CHICAGO RD	1976
3323 CHICAGO RD	2004
3327 CHICAGO RD	2006
3331 CHICAGO RD	2006
3340 CHICAGO RD	1974
3353 CHICAGO RD	1989
3359 CHICAGO RD	Unknown
3715 CHICAGO RD	Unknown
533 CHICAGO RD	1967
94 CHICAGO RD	1908
94 CHICAGO RD	Unknown
2600 COMMERCIAL AVE	1906
2600 COMMERCIAL AVE	Unknown
2601 COMMERCIAL AVE	1965
2606 COMMERCIAL AVE	1911
2606 COMMERCIAL AVE	1908
2607 COMMERCIAL AVE	1998
2607 COMMERCIAL AVE	Unknown
2609 COMMERCIAL AVE	2000
2609 COMMERCIAL AVE	Unknown
2612 COMMERCIAL AVE	1918
2615 COMMERCIAL AVE	1908
2618 COMMERCIAL AVE	1908
2619 COMMERCIAL AVE	1908
2622 COMMERCIAL AVE	Unknown
2622 COMMERCIAL AVE	1906
2623 COMMERCIAL AVE	1953
2624 COMMERCIAL AVE	1908
2625 COMMERCIAL AVE	1908
2625 COMMERCIAL AVE	Unknown
2626 COMMERCIAL AVE	1903
2626 COMMERCIAL AVE	Unknown
2626 COMMERCIAL AVE	Unknown
2629 COMMERCIAL AVE	1908
2630 COMMERCIAL AVE	1951
2630 COMMERCIAL AVE	1951
2631 COMMERCIAL AVE	1913
2631 COMMERCIAL AVE	Unknown
2635 COMMERCIAL AVE	1903
2636 COMMERCIAL AVE	1903
2636 COMMERCIAL AVE	Unknown
2637 COMMERCIAL AVE	1898
2637 COMMERCIAL AVE	Unknown
2640 COMMERCIAL AVE	1901

2641 COMMERCIAL AVE	1952
2641 COMMERCIAL AVE	1952
2644 COMMERCIAL AVE	1908
2646 COMMERCIAL AVE	1927
2700 COMMERCIAL AVE	1942
2701 COMMERCIAL AVE	1960
2704 COMMERCIAL AVE	1942
2707 COMMERCIAL AVE	Unknown
2707 COMMERCIAL AVE	1898
2708 COMMERCIAL AVE	1942
2710 COMMERCIAL AVE	1939
2711 COMMERCIAL AVE	1949
2711 COMMERCIAL AVE	1949
2714 COMMERCIAL AVE	1960
2714 COMMERCIAL AVE	1960
2716 COMMERCIAL AVE	1926
2717 COMMERCIAL AVE	1947
2717 COMMERCIAL AVE	1947
2719 COMMERCIAL AVE	1908
2722 COMMERCIAL AVE	1949
2722 COMMERCIAL AVE	1949
2723 COMMERCIAL AVE	1904
2725 COMMERCIAL AVE	1903
2726 COMMERCIAL AVE	1914
2726 COMMERCIAL AVE	Unknown
2728 COMMERCIAL AVE	1918
2728 COMMERCIAL AVE	Unknown
2729 COMMERCIAL AVE	1904
2729 COMMERCIAL AVE	Unknown
2732 COMMERCIAL AVE	1908
2733 COMMERCIAL AVE	Unknown
2733 COMMERCIAL AVE	Unknown
2733 COMMERCIAL AVE	1898
2734 COMMERCIAL AVE	1913
2734 COMMERCIAL AVE	Unknown
2737 COMMERCIAL AVE	Unknown
2739 COMMERCIAL AVE	1913
2740 COMMERCIAL AVE	1895
2741 COMMERCIAL AVE	1913
2744 COMMERCIAL AVE	1947
2744 COMMERCIAL AVE	1947
2745 COMMERCIAL AVE	1928
2804 COMMERCIAL AVE	Unknown
2804 COMMERCIAL AVE	1925
2805 COMMERCIAL AVE	1868
2806 COMMERCIAL AVE	1925
2807 COMMERCIAL AVE	1898

2809 COMMERCIAL AVE	1926
2810 COMMERCIAL AVE	1913
2812 COMMERCIAL AVE	1908
2812 COMMERCIAL AVE	Unknown
2813 COMMERCIAL AVE	1898
2815 COMMERCIAL AVE	Unknown
2816 COMMERCIAL AVE	1911
2819 COMMERCIAL AVE	1919
2820 COMMERCIAL AVE	Unknown
2822 COMMERCIAL AVE	1908
2822 COMMERCIAL AVE	Unknown
2823 COMMERCIAL AVE	1900
2825 COMMERCIAL AVE	1926
2828 COMMERCIAL AVE	1953
2828 COMMERCIAL AVE	1953
2830 COMMERCIAL AVE	1918
2831 COMMERCIAL AVE	Unknown
2831 COMMERCIAL AVE	1916
2835 COMMERCIAL AVE	1903
2913 COMMERCIAL AVE	Unknown
2913 COMMERCIAL AVE	Unknown
2917 COMMERCIAL AVE	Unknown
2918 COMMERCIAL AVE	Unknown
2919 COMMERCIAL AVE	1953
2919 COMMERCIAL AVE	1953
2923 COMMERCIAL AVE	Unknown
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2926 COMMERCIAL AVE	Unknown
2926 COMMERCIAL AVE	Unknown
2926 COMMERCIAL AVE	Unknown
2927 COMMERCIAL AVE	Unknown
2927 COMMERCIAL AVE	1924
2928 COMMERCIAL AVE	Unknown
2928 COMMERCIAL AVE	Unknown
2934 COMMERCIAL AVE	Unknown
2935 COMMERCIAL AVE	Unknown
2935 COMMERCIAL AVE	Unknown
3000 COMMERCIAL AVE	1956
3001 COMMERCIAL AVE	1948
3003 COMMERCIAL AVE	1922
3005 COMMERCIAL AVE	1925
3006 COMMERCIAL AVE	Unknown
3006 COMMERCIAL AVE	1903

3007 COMMERCIAL AVE	1923
3007 COMMERCIAL AVE	Unknown
3010 COMMERCIAL AVE	Unknown
3010 COMMERCIAL AVE	Unknown
3010 COMMERCIAL AVE	Unknown
3015 COMMERCIAL AVE	Unknown
3015 COMMERCIAL AVE	Unknown
3015 COMMERCIAL AVE	1924
3016 COMMERCIAL AVE	1950
3019 COMMERCIAL AVE	1923
3022 COMMERCIAL AVE	1952
3027 COMMERCIAL AVE	1928
3028 COMMERCIAL AVE	1960
3028 COMMERCIAL AVE	Unknown
3030 COMMERCIAL AVE	1952
3030 COMMERCIAL AVE	1952
3031 COMMERCIAL AVE	1927
3032 COMMERCIAL AVE	Unknown
3032 COMMERCIAL AVE	Unknown
3033 COMMERCIAL AVE	1969
3033 COMMERCIAL AVE	1969
3034 COMMERCIAL AVE	Unknown
3034 COMMERCIAL AVE	Unknown
3038 COMMERCIAL AVE	1953
3038 COMMERCIAL AVE	1953
3039 COMMERCIAL AVE	1970
3040 COMMERCIAL AVE	Unknown
3040 COMMERCIAL AVE	Unknown
3041 COMMERCIAL AVE	1955
3041 COMMERCIAL AVE	1955
3041 COMMERCIAL AVE	1956
3042 COMMERCIAL AVE	1931
3103 COMMERCIAL AVE	1929
3104 COMMERCIAL AVE	Unknown
3104 COMMERCIAL AVE	1924
3104 COMMERCIAL AVE	1924
3105 COMMERCIAL AVE	1926
3105 COMMERCIAL AVE	1926
3106 COMMERCIAL AVE	1959
3106 COMMERCIAL AVE	1959
3109 COMMERCIAL AVE	1921
3109 COMMERCIAL AVE	1921
3110 COMMERCIAL AVE	1929
3115 COMMERCIAL AVE	Unknown
3115 COMMERCIAL AVE	Unknown
3119 COMMERCIAL AVE	1963
3119 COMMERCIAL AVE	1963

3120 COMMERCIAL AVE	1973
3121 COMMERCIAL AVE	Unknown
3121 COMMERCIAL AVE	Unknown
3125 COMMERCIAL AVE	Unknown
3125 COMMERCIAL AVE	Unknown
3128 COMMERCIAL AVE	1964
3128 COMMERCIAL AVE	1964
3200 COMMERCIAL AVE	Unknown
3215 COMMERCIAL AVE	1963
3215 COMMERCIAL AVE	1963
3215 COMMERCIAL AVE	1963
3219 COMMERCIAL AVE	1908
3221 COMMERCIAL AVE	1966
3221 COMMERCIAL AVE	1966
3221 COMMERCIAL AVE	1965
3221 COMMERCIAL AVE	1965
3228 COMMERCIAL AVE	1995
3228 COMMERCIAL AVE	1995
3229 COMMERCIAL AVE	1969
3231 COMMERCIAL AVE	1999
3233 COMMERCIAL AVE	1912
3233 COMMERCIAL AVE	Unknown
3233 COMMERCIAL AVE	Unknown
3239 COMMERCIAL AVE	1997
3239 COMMERCIAL AVE	1997
3301 COMMERCIAL AVE	1998
3307 COMMERCIAL AVE	1957
3319 COMMERCIAL AVE	1951
3321 COMMERCIAL AVE	1943
3323 COMMERCIAL AVE	1953
3327 COMMERCIAL AVE	1925
3331 COMMERCIAL AVE	1964
3341 COMMERCIAL AVE	Unknown
3341 COMMERCIAL AVE	1964
3351 COMMERCIAL AVE	Unknown
3351 COMMERCIAL AVE	1964
22701 COTTAGE GROVE AVE	1913
3112 COURTNEY LN	1992
3113 COURTNEY LN	1992
3118 COURTNEY LN	1992

3119 COURTNEY LN	1992
3124 COURTNEY LN	1992
3125 COURTNEY LN	1994
3130 COURTNEY LN	1992
3131 COURTNEY LN	1992
3138 COURTNEY LN	1993
3139 COURTNEY LN	1992
3001 CRESCENZO DR	1988
3009 CRESCENZO DR	1988
3009 CRESCENZO DR	Unknown
3013 CRESCENZO DR	1988
3017 CRESCENZO DR	1988
3021 CRESCENZO DR	1988
3025 CRESCENZO DR	1987
3029 CRESCENZO DR	1989
3033 CRESCENZO DR	1989
3037 CRESCENZO DR	1988
3041 CRESCENZO DR	1988
3045 CRESCENZO DR	2001
3201 DEER CREEK LN	1992
3202 DEER PATH RD	1992
3206 DEER PATH RD	1992
3207 DEER PATH RD	1992
3212 DEER PATH RD	1992
3213 DEER PATH RD	1992
3218 DEER PATH RD	1992
3219 DEER PATH RD	1992
3224 DEER PATH RD	1992
3225 DEER PATH RD	1992
3229 DEER PATH RD	1992
3230 DEER PATH RD	1992
3235 DEER PATH RD	1992
3236 DEER PATH RD	1992
3241 DEER PATH RD	1992
3242 DEER PATH RD	1992
3300 DEER PATH RD	1992
3300 DEER PATH RD	1992
3301 DEER PATH RD	1992
3307 DEER PATH RD	1992
3312 DEER PATH RD	1992
3313 DEER PATH RD	1992
3318 DEER PATH RD	1992
3319 DEER PATH RD	1992
3324 DEER PATH RD	1992
3325 DEER PATH RD	1992
3328 DEER PATH RD	1995
3332 DEER PATH RD	1992

3336 DEER PATH RD	1992
3340 DEER PATH RD	1992
3344 DEER PATH RD	1997
1030 DIXIE HWY	Unknown
3201 DORNELL AVE	1956
3205 DORNELL AVE	1956
3209 DORNELL AVE	1956
3213 DORNELL AVE	1956
3217 DORNELL AVE	1956
3221 DORNELL AVE	1955
3224 DORNELL AVE	1956
3225 DORNELL AVE	1955
3228 DORNELL AVE	1955
3229 DORNELL AVE	1955
3232 DORNELL AVE	1956
3300 DORNELL AVE	1955
3301 DORNELL AVE	1958
3304 DORNELL AVE	1955
3305 DORNELL AVE	1955
3308 DORNELL AVE	1956
3309 DORNELL AVE	1956
3312 DORNELL AVE	1956
3313 DORNELL AVE	1956
3316 DORNELL AVE	1955
3317 DORNELL AVE	1955
3320 DORNELL AVE	1955
3321 DORNELL AVE	1955
3324 DORNELL AVE	1957
3325 DORNELL AVE	1956
30 EAST END AVE	Unknown
3025 EAST END AVE	1972
3029 EAST END AVE	Unknown
3201 EAST END AV	Unknown
3220 EAST END AVE	1966
3280 EAST END AVE	1989
3333 EAST END AVE	Unknown
3001 E END AVE	1972
3011 E END AVE	1969
3025 E END AVE	Unknown
3025 E END AVE	Unknown
3140 E END AVE	1982
3201 E END AVE	1978
3201 E END AVE	Unknown
3220 E END AVE	1980
3220 E END AVE	Unknown
3241 E END AVE	1980
3241 E END AVE	1980

3300 E END AVE	1964
3301 E END AVE	1990
3333 E END AVE	1966
3349 E END AVE	1973
3349 E END AVE	1969
3000 ENTERPRISE RD	1978
3101 ENTERPRISE RD	1955
3105 ENTERPRISE RD	1955
3109 ENTERPRISE RD	1955
3113 ENTERPRISE RD	1955
3117 ENTERPRISE RD	1955
3121 ENTERPRISE RD	1955
3125 ENTERPRISE RD	1955
3129 ENTERPRISE RD	1955
3133 ENTERPRISE RD	1955
3137 ENTERPRISE RD	1955
3141 ENTERPRISE RD	1955
3205 ENTERPRISE RD	1953
3208 ENTERPRISE RD	1955
3216 ENTERPRISE RD	1955
3217 ENTERPRISE RD	1957
3220 ENTERPRISE RD	1955
3228 ENTERPRISE RD	1955
3232 ENTERPRISE RD	1955
3300 ENTERPRISE RD	1956
3304 ENTERPRISE RD	1955
3305 ENTERPRISE RD	1954
3309 ENTERPRISE RD	1954
3312 ENTERPRISE RD	1955
3316 ENTERPRISE RD	1955
3320 ENTERPRISE RD	1955
3324 ENTERPRISE RD	1956
3333 ENTERPRISE RD	1985
3341 ENTERPRISE RD	1955
3345 ENTERPRISE RD	1955
3001 ENTERPRISE PARK AVE	1954
3004 ENTERPRISE PARK AVE	1959
3005 ENTERPRISE PARK AVE	1955
3008 ENTERPRISE PARK AVE	1979
3009 ENTERPRISE PARK AVE	1955
3012 ENTERPRISE PARK AVE	1991
3013 ENTERPRISE PARK AVE	1955
3017 ENTERPRISE PARK AVE	1954
3018 ENTERPRISE PARK AVE	1991
3021 ENTERPRISE PARK AVE	1955
3024 ENTERPRISE PARK AVE	1991
3025 ENTERPRISE PARK AVE	1955

3028 ENTERPRISE PARK AVE	1990
3029 ENTERPRISE PARK AVE	1955
3032 ENTERPRISE PARK AVE	1991
3033 ENTERPRISE PARK AVE	1955
3036 ENTERPRISE PARK AVE	1990
3037 ENTERPRISE PARK AVE	1955
3040 ENTERPRISE PARK AVE	1991
3041 ENTERPRISE PARK AVE	1955
3044 ENTERPRISE PARK AVE	1991
3045 ENTERPRISE PARK AVE	1955
3102 ENTERPRISE PARK AVE	1983
3108 ENTERPRISE PARK AVE	1983
3110 ENTERPRISE PARK AVE	Unknown
3114 ENTERPRISE PARK AVE	Unknown
3209 ENTERPRISE PARK AVE	1954
3212 ENTERPRISE PARK AVE	1955
3213 ENTERPRISE PARK AVE	1953
3221 ENTERPRISE PARK AVE	1954
3224 ENTERPRISE PARK AVE	1955
3225 ENTERPRISE PARK AVE	1953
3229 ENTERPRISE PARK AVE	1953
3233 ENTERPRISE PARK AVE	1954
3301 ENTERPRISE PARK AVE	1957
3308 ENTERPRISE PARK AVE	1955
3313 ENTERPRISE PARK AVE	1954
3317 ENTERPRISE PARK AVE	1954
3321 ENTERPRISE PARK AVE	1954
3325 ENTERPRISE PARK AVE	Unknown
3329 ENTERPRISE PARK AVE	1955
3337 ENTERPRISE PARK AVE	1955
2643 EUCLID AVE	1953
2643 EUCLID AVE	1953
2647 EUCLID AVE	1956
2701 EUCLID AVE	Unknown
2701 EUCLID AVE	Unknown
2701 EUCLID AVE	Unknown
3001 EUCLID AVE	1961
3005 EUCLID AVE	1961
3009 EUCLID AVE	1961
3013 EUCLID AVE	1963
3017 EUCLID AVE	1961
3021 EUCLID AVE	1959
3025 EUCLID AVE	1959
3029 EUCLID AVE	1959
3033 EUCLID AVE	1959
3037 EUCLID AVE	1961
3041 EUCLID DR	1959

3045 EUCLID AVE	1959
3101 EUCLID AVE	1958
3105 EUCLID AVE	1958
3109 EUCLID AVE	1961
3113 EUCLID AVE	1958
3117 EUCLID AVE	1957
3121 EUCLID AVE	1957
3125 EUCLID AVE	1957
3129 EUCLID AVE	1957
3133 EUCLID DR	1957
3137 EUCLID AVE	1957
3141 EUCLID AVE	1957
3145 EUCLID AVE	1956
3300 EUCLID AVE	Unknown
3304 EUCLID AVE	Unknown
3306 EUCLID AVE	1992
3308 EUCLID AVE	Unknown
3308 EUCLID AVE	1927
3310 EUCLID AVE	1994
3314 EUCLID AVE	1997
3318 EUCLID AVE	1955
3346 EUCLID AVE	1952
3001 FAIRVIEW AVE	1954
3002 FAIRVIEW AVE	1955
3002 FAIRVIEW AVE	1955
3005 FAIRVIEW AVE	1954
3009 FAIRVIEW AVE	1954
3010 FAIRVIEW AVE	Unknown
3010 FAIRVIEW AVE	1955
3013 FAIRVIEW AVE	1954
3014 FAIRVIEW AVE	1955
3017 FAIRVIEW AVE	1954
3018 FAIRVIEW AVE	1955
3021 FAIRVIEW AVE	1954
3022 FAIRVIEW AVE	1955
3025 FAIRVIEW AVE	1954
3026 FAIRVIEW AVE	1955
3029 FAIRVIEW AVE	1954
3030 FAIRVIEW AVE	1955
3033 FAIRVIEW AVE	1954
3034 FAIRVIEW AVE	Unknown
3037 FAIRVIEW AVE	1954

3038 FAIRVIEW AVE	1954
3041 FAIRVIEW AVE	1954
3042 FAIRVIEW AVE	1954
3045 FAIRVIEW AVE	1954
3045 FAIRVIEW AVE	1954
3046 FAIRVIEW AVE	1954
3046 FAIRVIEW AVE	1954
3101 FAIRVIEW AVE	1954
3101 FAIRVIEW AVE	1954
3102 FAIRVIEW AVE	1953
3102 FAIRVIEW AVE	1953
3105 FAIRVIEW AVE	1952
3106 FAIRVIEW AVE	1953
3109 FAIRVIEW AVE	1953
3110 FAIRVIEW AVE	1953
3110 FAIRVIEW AVE	1953
3113 FAIRVIEW AVE	1954
3113 FAIRVIEW AVE	1954
3114 FAIRVIEW AVE	1953
3114 FAIRVIEW AVE	1953
3117 FAIRVIEW AVE	1952
3117 FAIRVIEW AVE	1952
3118 FAIRVIEW AVE	1953
3121 FAIRVIEW AVE	1953
3122 FAIRVIEW AVE	1953
3125 FAIRVIEW AVE	1953
3126 FAIRVIEW AVE	1953
3126 FAIRVIEW AVE	Unknown
3129 FAIRVIEW AVE	1952
3130 FAIRVIEW AVE	1953
3133 FAIRVIEW AVE	1952
3134 FAIRVIEW AVE	Unknown
3134 FAIRVIEW AVE	1953
3138 FAIRVIEW AVE	1953
3201 FAIRVIEW AVE	1957
3204 FAIRVIEW AVE	1952
3205 FAIRVIEW AVE	1952
3208 FAIRVIEW AVE	1952
3209 FAIRVIEW AVE	1955
3212 FAIRVIEW AVE	1952
3213 FAIRVIEW AVE	1954
3216 FAIRVIEW AVE	1953
3217 FAIRVIEW AVE	1952
3220 FAIRVIEW AVE	1954
3221 FAIRVIEW AVE	1953
3224 FAIRVIEW AVE	1954
3225 FAIRVIEW AVE	1954

3228 FAIRVIEW AVE	1954
3229 FAIRVIEW AVE	1954
3232 FAIRVIEW AVE	1954
3233 FAIRVIEW AVE	1954
3300 FAIRVIEW AVE	1957
3301 FAIRVIEW AVE	1955
3304 FAIRVIEW AVE	1954
3305 FAIRVIEW AVE	1955
3308 FAIRVIEW AVE	1954
3309 FAIRVIEW AVE	1954
331 FAIRVIEW AVE	1955
3312 FAIRVIEW AVE	1954
3316 FAIRVIEW AVE	1954
3317 FAIRVIEW AVE	1956
3320 FAIRVIEW AVE	1955
3321 FAIRVIEW AVE	1955
3324 FAIRVIEW AVE	1954
3325 FAIRVIEW AVE	1955
3328 FAIRVIEW AVE	1955
3329 FAIRVIEW AVE	1955
3332 FAIRVIEW AVE	1955
3333 FAIRVIEW AVE	1955
3336 FAIRVIEW AVE	1954
3337 FAIRVIEW AVE	1955
3340 FAIRVIEW AVE	1954
3341 FAIRVIEW AVE	1955
3344 FAIRVIEW AVE	1954
3345 FAIRVIEW AVE	1955
100 FIRST NATIONAL PLZ	Unknown
3110 FIRST NATIONAL PLZ	1929
3001 FOREST PRESERVE DR	Unknown
3001 FOREST PRESERVE DR	1925
22330 FREDERICK RD	1980
22330 FREDERICK RD	1956
22420 FREDERICK RD	1946
22845 FREDERICK RD	Unknown
22845 FREDERICK RD	Unknown
3009 HELFRED AVE	1950
3040 HELFRED AVE	Unknown
3042 HELFRED AVE	1992
3042 HELFRED AVE	Unknown
3048 HELFRED AVE	1986
3048 HELFRED AVE	1986
3100 HELFRED AVE	1987
3112 HELFRED AVE	1992
3112 HELFRED AVE	Unknown
3118 HELFRED AVE	1989

3118 HELFRED AVE	1989
3124 HELFRED AVE	1987
3130 HELFRED AVE	1989
3136 HELFRED AVE	Unknown
3140 HELFRED AVE	1990
3170 HELFRED AVE	1996
3196 HELFRED AVE	Unknown
3196 HELFRED AVE	1913
3200 HOLEMAN AVE	2005
3201 HOLEMAN AVE	1978
3211 HOLEMAN AVE	1978
3220 HOLEMAN AVE	2005
3221 HOLEMAN AVE	1975
3230 HOLEMAN AVE	2005
3231 HOLEMAN AVE	1975
3239 HOLEMAN AVE	1975
3245 HOLEMAN AVE	1995
3250 HOLEMAN AVE	2005
3259 HOLEMAN AVE	1975
3259 HOLEMAN AVE	1975
3260 HOLEMAN AVE	2005
3260 HOLEMAN AVE	1979
3300 HOLEMAN AVE	1979
3300 HOLEMAN AVE	1998
3304 HOLEMAN AVE	Unknown
3309 HOLEMAN AVE	1975
3309 HOLEMAN AVE	1975
3310 HOLEMAN AVE	1991
3311 HOLEMAN AVE	1975
3311 HOLEMAN AVE	1975
3321 HOLEMAN AVE	1977
3321 HOLEMAN AVE	1995
3325 HOLEMAN AVE	Unknown
3325 HOLEMAN AVE	Unknown
3330 HOLEMAN AVE	1989
3330 HOLEMAN AVE	1973
3331 HOLEMAN AVE	Unknown
3335 HOLEMAN AVE	Unknown
3353 HOLEMAN AVE	1998
3353 HOLEMAN AVE	1998
3260 HOLMAN AVE	1978
3270 HOLMAN AVE	1976
100 INTEROCEAN AVE	1910
104 INTEROCEAN AVE	1908
106 INTEROCEAN AVE	1910
110 INTEROCEAN AVE	1905
116 INTEROCEAN AVE	1960

118 INTEROCEAN AVE	1999
118 INTEROCEAN AVE	Unknown
118 INTEROCEAN AVE	Unknown
127 INTEROCEAN AVE	Unknown
127 INTEROCEAN AVE	Unknown
128 INTEROCEAN AVE	Unknown
128 INTEROCEAN AVE	Unknown
128 INTEROCEAN AVE	1923
131 INTEROCEAN AVE	1914
133 INTEROCEAN AVE	1924
136 INTEROCEAN AVE	1911
137 INTEROCEAN AVE	1942
138 INTEROCEAN AVE	Unknown
138 INTEROCEAN AVE	1918
139 INTEROCEAN AVE	1918
143 INTEROCEAN AVE	1913
146 INTEROCEAN AVE	1914
146 INTEROCEAN AVE	Unknown
146 INTEROCEAN AVE	Unknown
147 INTEROCEAN AVE	Unknown
147 INTEROCEAN AVE	Unknown
148 INTEROCEAN AVE	1923
160 INTEROCEAN AVE	1910
160 INTEROCEAN AVE	Unknown
161 INTEROCEAN AVE	1953
161 INTEROCEAN AVE	1953
162 INTEROCEAN AVE	1924
163 INTEROCEAN AVE	1908
164 INTEROCEAN AVE	1918
165 INTEROCEAN AVE	1918
168 INTEROCEAN AVE	1919
169 INTEROCEAN AVE	1922
171 INTEROCEAN AVE	Unknown
171 INTEROCEAN AVE	1916
174 INTEROCEAN AVE	1951
175 INTEROCEAN AVE	Unknown
175 INTEROCEAN AVE	Unknown
177 INTEROCEAN AVE	1918
178 INTEROCEAN AVE	1913
178 INTEROCEAN AVE	Unknown
179 INTEROCEAN AVE	1922
183 INTEROCEAN AVE	1916
184 INTEROCEAN AVE	1926
184 INTEROCEAN AVE	Unknown
185 INTEROCEAN AVE	Unknown
185 INTEROCEAN AVE	1926
189 INTEROCEAN AVE	1916

190 INTEROCEAN AVE	1947
190 INTEROCEAN AVE	1947
192 INTEROCEAN AVE	1924
193 INTEROCEAN AVE	1910
198 INTEROCEAN AVE	Unknown
198 INTEROCEAN AVE	Unknown
199 INTEROCEAN AVE	1922
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203 INTEROCEAN AVE	Unknown
203 INTEROCEAN AVE	1927
203 INTEROCEAN AVE	1922
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204 INTEROCEAN AVE	Unknown
205 INTEROCEAN AVE	1923
205 INTEROCEAN AVE	Unknown
211 INTEROCEAN AVE	1998
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212 INTEROCEAN AVE	1983
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96 INTEROCEAN AVE	1928
99 INTEROCEAN AVE	1997
11 JACKSON AVE	Unknown
180 JACKSON AVE	Unknown
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2600 JACKSON AVE	Unknown
2600 JACKSON AVE	Unknown
2608 JACKSON AVE	1903
2610 JACKSON AVE	1913
2612 JACKSON AVE	1908
2614 JACKSON AVE	Unknown
2615 JACKSON AVE	1967
2616 JACKSON AVE	Unknown
2620 JACKSON AVE	1903
2620 JACKSON AVE	Unknown
2624 JACKSON AVE	1908
2624 JACKSON AVE	Unknown
2624 JACKSON AVE	Unknown
2636 JACKSON AVE	1908
2636 JACKSON AVE	1912
2636 JACKSON AVE	Unknown
2637 JACKSON AVE	1975
2637 JACKSON AVE	1975
2637 JACKSON AVE	1976
2642 JACKSON AVE	1908
2642 JACKSON AVE	1908
2646 JACKSON AVE	1955

2700 JACKSON AVE	1950
2710 JACKSON AVE	2005
2710 JACKSON AVE	2005
2710 JACKSON AVE	Unknown
2710 JACKSON AVE	1907
2710 JACKSON AVE	Unknown
2712 JACKSON AVE	1910
2712 JACKSON AVE	Unknown
2713 JACKSON AVE	Unknown
2713 JACKSON AVE	1931
2713 JACKSON AVE	1914
2718 JACKSON AVE	1922
2720 JACKSON AVE	1900
2722 JACKSON AVE	1897
2725 JACKSON AVE	Unknown
2726 JACKSON AVE	1926
2728 JACKSON AVE	1913
2729 JACKSON AVE	Unknown
2730 JACKSON AVE	1898
2730 JACKSON AVE	Unknown
2734 JACKSON AVE	1993
2736 JACKSON AVE	1993
2744 JACKSON AVE	1953
2744 JACKSON AVE	1953
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2800 JACKSON AVE	1952
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2808 JACKSON AVE	1945
2814 JACKSON AVE	1999
2814 JACKSON AVE	1999
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2820 JACKSON AVE	1999
2820 JACKSON AVE	1999
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2835 JACKSON AVE	Unknown
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2901 JACKSON AVE	Unknown

2901 JACKSON AVE	1982
2901 JACKSON AVE	1982
2901 JACKSON AVE	Unknown
2901 JACKSON AVE	Unknown
2901 JACKSON AVE	Unknown
2912 JACKSON AVE	2001
2916 JACKSON AVE	Unknown
2916 JACKSON AVE	2001
2916 JACKSON AVE	1922
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2916 JACKSON AVE	Unknown
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2920 JACKSON AVE	2001
2928 JACKSON AVE	Unknown
2935 JACKSON AVE	Unknown
3000 JACKSON AVE	1919
3000 JACKSON AVE	1917
3000 JACKSON AVE	Unknown
3001 JACKSON AVE	1967
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3006 JACKSON AVE	1928
3009 JACKSON AVE	Unknown
3009 JACKSON AVE	1968
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3010 JACKSON AVE	Unknown
3017 JACKSON AVE	1970
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3022 JACKSON AVE	2001
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3030 JACKSON AVE	1926
3030 JACKSON AVE	1926
3030 JACKSON AVE	1926
3035 JACKSON AVE	1969
3035 JACKSON AVE	Unknown
3036 JACKSON AVE	1954
3036 JACKSON AVE	1954
3038 JACKSON AVE	1948
3038 JACKSON AVE	Unknown

3038 JACKSON AVE	2001
3045 JACKSON AVE	1971
3100 JACKSON AVE	1926
3100 JACKSON AVE	Unknown
3104 JACKSON AVE	1925
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3222 JACKSON AVE	1944
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3222 JACKSON AVE	1951
3230 JACKSON AVE	Unknown
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3230 JACKSON AVE	1906
3301 JACKSON AVE	1956
3301 JACKSON AVE	2001
21741 JEFFERY AVE	Unknown
3221 LAWRENCE AVE	1990
3230 LAWRENCE AVE	1989
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3312 LAWRENCE AVE	1979
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3318 LAWRENCE AVE	1920
413 LONGWOOD DR	1971
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3216 LYNWOOD AVE	1957
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3228 LYNWOOD AVE	1958
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224 MAGNOLIA PLZ	1965
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265 MAGNOLIA PLZ	1969
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224 MAPLE AVE	1961
225 MAPLE AVE	1958
228 MAPLE AVE	1959
229 MAPLE AVE	1958
232 MAPLE AVE	1958
233 MAPLE AVE	1958
236 MAPLE AVE	1958
237 MAPLE AVE	1958
240 MAPLE AVE	1958
241 MAPLE AVE	1958
244 MAPLE AVE	1958
245 MAPLE AVE	1958
248 MAPLE AVE	1958
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252 MAPLE AVE	1958
253 MAPLE AVE	1958
256 MAPLE AVE	1958
257 MAPLE AVE	1958
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261 MAPLE AVE	1958
264 MAPLE AVE	1958
265 MAPLE AVE	1958
268 MAPLE AVE	1958
269 MAPLE AVE	1958

272 MAPLE AVE	1958
273 MAPLE AVE	1958
276 MAPLE AVE	1958
277 MAPLE AVE	1958
280 MAPLE AVE	1961
281 MAPLE AVE	1958
22465 MICHIGAN AVE	Unknown
22466 MILLER RD	1995
22472 MILLER RD	1987
22476 MILLER RD	1988
2248 MILLER RD	Unknown
2705 MILLER AVE	Unknown
2709 MILLER AVE	1913
2715 MILLER AVE	Unknown
2715 MILLER AVE	1948
2717 MILLER AVE	1903
2717 MILLER AVE	Unknown
2721 MILLER AVE	1903
2721 MILLER AVE	Unknown
2725 MILLER AVE	1903
2729 MILLER AVE	1903
2733 MILLER AVE	Unknown
2733 MILLER AVE	1919
2735 MILLER AVE	1903
2801 MILLER AVE	1954
2803 MILLER AVE	Unknown
2805 MILLER AVE	Unknown
2805 MILLER AVE	1917
2811 MILLER AVE	1968
2811 MILLER AVE	1968
2811 MILLER AVE	1968
2815 MILLER AVE	1967
2815 MILLER AVE	1967
2819 MILLER AVE	1965
2829 MILLER AVE	1963
2833 MILLER AVE	1960
2833 MILLER AVE	1960
2833 MILLER AVE	Unknown
3002 MILLER AVE	1958
3002 MILLER AVE	1958
3005 MILLER AVE	Unknown
3005 MILLER AVE	1929
3006 MILLER AVE	1924
3007 MILLER AVE	1933
3007 MILLER AVE	1933
3011 MILLER AVE	1930
3014 MILLER AVE	1954

3014 MILLER AVE	1954
3016 MILLER AVE	1955
3020 MILLER AVE	Unknown
3020 MILLER AVE	1954
3027 MILLER AVE	1928
3033 MILLER AVE	Unknown
3033 MILLER AVE	Unknown
3033 MILLER AVE	Unknown
3033 MILLER AVE	1951
3034 MILLER AVE	1944
3034 MILLER AVE	1944
3034 MILLER AVE	1944
3037 MILLER AVE	1958
3038 MILLER AVE	1911
3039 MILLER AVE	1929
3039 MILLER AVE	1929
3043 MILLER AVE	1953
3047 MILLER AVE	1929
3101 MILLER AVE	1956
3101 MILLER AVE	1956
3104 MILLER AVE	Unknown
3104 MILLER AVE	1916
3105 MILLER AVE	1930
3106 MILLER AVE	1911
3109 MILLER AVE	1993
3110 MILLER AVE	1915
3110 MILLER AVE	Unknown
3111 MILLER AVE	1948
3114 MILLER AVE	1913
3117 MILLER AVE	1971
3117 MILLER AVE	1971
3120 MILLER AVE	1913
3121 MILLER AVE	1929
3124 MILLER AVE	1962
3124 MILLER AVE	1962
3125 MILLER AVE	1955
3125 MILLER AVE	1955
3126 MILLER AVE	1911
3129 MILLER AVE	1925
3133 MILLER AVE	1925
3133 MILLER AVE	Unknown
3180 MILLER RD	1991
3180 MILLER RD	1991
3201 MILLER AVE	Unknown
3202 MILLER AVE	1952
3206 MILLER AVE	1952
3210 MILLER AVE	1953

3214 MILLER AVE	1954
3218 MILLER AVE	1952
3222 MILLER AVE	1953
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237 PARK TER	1959
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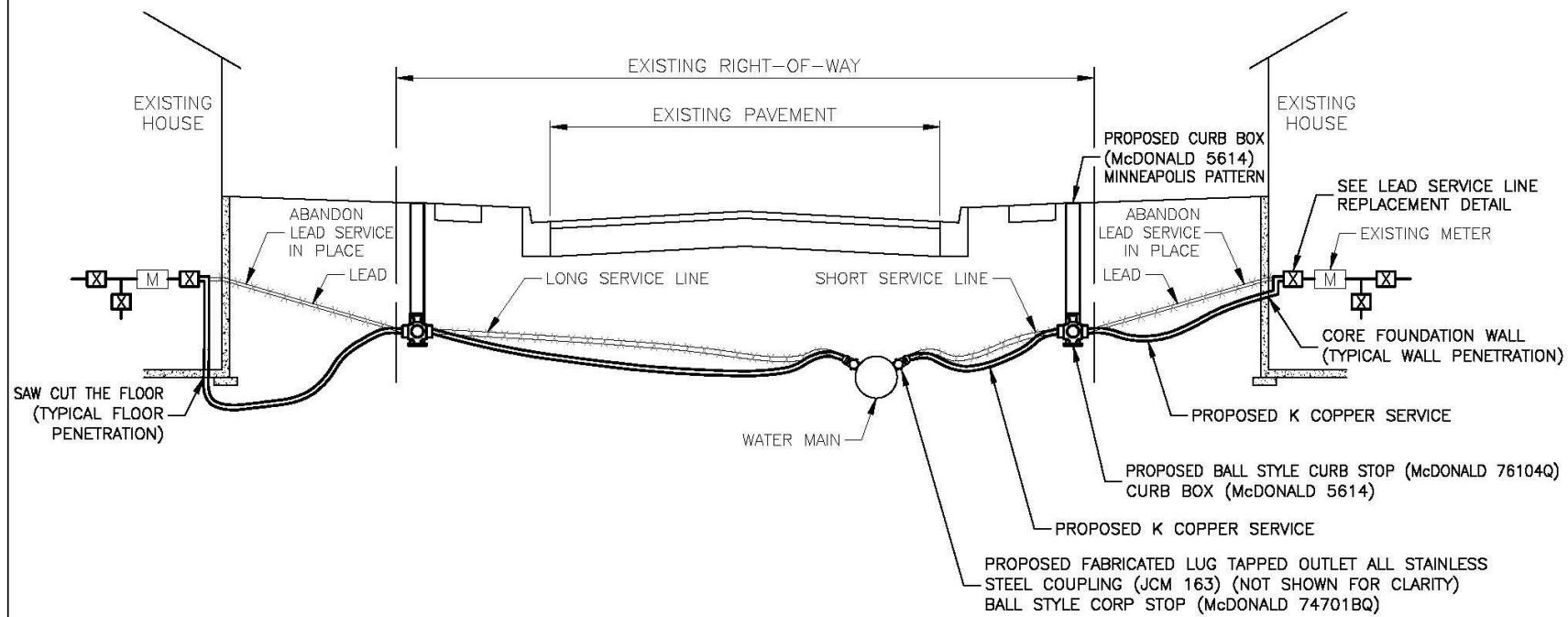
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7 PAULSEN AVE	Unknown
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3038 ROSICLAIRE CT	1996
3041 ROSICLAIRE CT	1997
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10 SAUK TRL	1955
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100 SAUK TRL	Unknown
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101 SAUK TRL	1927
1030 SAUK TRL	Unknown
105 SAUK TRL	1949
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11 SAUK TRL	1957

12 SAUK TRL	1964
12 SAUK TRL	Unknown
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127 SAUK TRL	1952
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135 SAUK TRL	1952
135 SAUK TRL	1952
138 SAUK TRL	1952
140 SAUK TRL	1952
142 SAUK TRL	1953
143 SAUK TRL	1952
144 SAUK TRL	1952
146 SAUK TRL	1952
147 SAUK TRL	1952
151 SAUK TRL	1952
155 SAUK TRL	1952
159 SAUK TRL	1985
159 SAUK TRL	Unknown
162 SAUK TRL	1967
164 SAUK TRL	1963
168 SAUK TRL	1963
172 SAUK TRL	1963
186 SAUK TRL	1969
201 SAUK TRL	1971
201 SAUK TRL	Unknown
210 SAUK TRL	1942
2128 SAUK TRL	1952
215 SAUK TRL	1955
219 SAUK TRL	1955
225 SAUK TRL	1955
229 SAUK TRL	1955
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237 SAUK TRL	1956
241 SAUK TRL	1956
245 SAUK TRL	1956

249 SAUK TRL	1956
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261 SAUK TRL	1956
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268 SAUK TRL	1952
269 SAUK TRL	1956
273 SAUK TRL	1956
276 SAUK TRL	1979
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281 SAUK TRL	2000
284 SAUK TRL	Unknown
284 SAUK TRL	1921
287 SAUK TRL	1957
289 SAUK TRL	1997
29 SAUK TRL	Unknown
29 SAUK TRL	1966
290 SAUK TRL	1947
291 SAUK TRL	1957
30 SAUK TRL	Unknown
30 SAUK TRL	Unknown
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30 SAUK TRL	1984
30 SAUK TRL	1984
30 SAUK TRL	Unknown
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33 SAUK TRL	1955
33 SAUK TRL	1955
33 SAUK TRL	Unknown
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33 SAUK TRL	Unknown
39 SAUK TRL	1966
40 SAUK TRL	1953
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42 SAUK TRL	Unknown
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43 SAUK TRL	1942
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447 SAUK TRL	Unknown
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45 SAUK TRL	1942
460 SAUK TRL	1998
51 SAUK TRL	1970
55 SAUK TRL	1980
70 SAUK TRL	2009
72 SAUK TRL	1989
8030 SAUK TRL	Unknown
82 SAUK TRL	1986
87 SAUK TRL	Unknown
97 SAUK TRL	1927
162 E SAUK TRAIL	1957
315 W SAUK TRAIL RD	Unknown
345 E SAUK TRAIL	Unknown
400 E SAUK TRAIL	1967
22900 SHERMAN RD	1992
22520 STATE ST	1966
22580 STATE ST	Unknown
22620 STATE ST	1961
22630 S STATE ST	1941
23330 STATE ST	1947
23340 STATE ST	1967
300 STATE ST	1981
3000 STATE ST	Unknown
3000 STATE ST	Unknown
3100 STATE ST	Unknown
3110 STATE ST	Unknown
3117 STATE ST	1948
3140 STATE ST	1994
3150 STATE ST	1994
3202 STATE ST	1972
3202 STATE ST	1972
33 UNION AVE	Unknown
20900 WESTERN AVE	Unknown
3100 WILLOW RD	1958
3104 WILLOW RD	1958
3108 WILLOW RD	1958
3112 WILLOW RD	1958
3116 WILLOW RD	1957

3120 WILLOW RD	1957
3124 WILLOW RD	1957
3128 WILLOW RD	1957
3132 WILLOW RD	1957
3136 WILLOW RD	1961
3140 WILLOW RD	1957
3144 WILLOW RD	1957
3148 WILLOW RD	1957



PREPARED BY:



Illinois
Department of
**Natural
Resources**

JB Pritzker, Governor • Natalie Phelps Finnie, Director
One Natural Resources Way • Springfield, Illinois 62702-1271
www.dnr.illinois.gov

Cook County
South Chicago Heights
Various locations throughout Village
REL-23-R0908.01, IEPA Loan
Lead Service Line Replacements

PLEASE REFER TO: SHPO LOG #016072423

August 22, 2023

Jonathan Flowers
Robinson Engineering
10045 West Lincoln Highway
Frankfort, IL 60423-1272

We have reviewed the documentation submitted for the referenced project in accordance with 36 CFR Part 800.4. Based upon the information provided, no historic properties are affected. We, therefore, have no objection to the undertaking proceeding as planned.

Please retain this letter in your files as evidence of compliance with section 106 of the National Historic Preservation Act of 1966, as amended. This clearance remains in effect for two (2) years from date of issuance. It does not pertain to any discovery during construction, nor is it a clearance for purposes of the Illinois Human Remains Protection Act (20 ILCS 3440).

If you are an applicant, please submit a copy of this letter to the state or federal agency from which you obtain any permit, license, grant, or other assistance. If further assistance is needed contact Jeff Kruchten, Principal Archaeologist, at 217/785-1279 or jeffery.kruchten@illinois.gov.

Sincerely,

Carey L. Mayer

Carey L. Mayer, AIA
Deputy State Historic
Preservation Officer
CLM

JOINT APPLICATION FORM FOR ILLINOIS

ITEMS 1 AND 2 FOR AGENCY USE

1. Application Number	2. Date Received	
3. and 4. (SEE SPECIAL INSTRUCTIONS) NAME, MAILING ADDRESS AND TELEPHONE NUMBERS		
3a. Applicant's Name: Terry Matthews Company Name (if any): Village of South Chicago Heights Address: 3317 Chicago Road South Chicago Heights, IL 60411		3b. Co-Applicant/Property Owner Name (if needed or if different from applicant): Company Name (if any): Address:
Email Address: mmartin@southchicagoheights.com		Email Address:
Applicant's Phone Nos. w/area code Business: 708-755-7888 Residence: Cell: Fax:		Agent's Phone Nos. w/area code Business: 815-412-2015 Residence: Cell: Fax:

STATEMENT OF AUTHORIZATION

I hereby authorize, Robinson Engineering, Ltd. to act in my behalf as my agent in the processing of this application and to furnish, upon request, supplemental information in support of this permit application.

Henry L. Rogers
Applicant's Signature

8-10-23

Date

5. ADJOINING PROPERTY OWNERS (Upstream and Downstream of the water body and within Visual Reach of Project)

Name	Mailing Address	Phone No. w/area code
a.		
b.		
c.		
d.		

6. PROJECT TITLE:

Village of South Chicago Heights Lead Service Line Replacements

7. PROJECT LOCATION:

City of Moline, various locations (see project map)

LATITUDE: 41.48429		°N	UTMs				
LONGITUDE: -87.63811		°W	Northing: 4592716.17 Easting: 446728.81				
STREET, ROAD, OR OTHER DESCRIPTIVE LOCATION			LEGAL DESCRIPT	QUARTER	SECTION	TOWNSHIP NO.	RANGE
Various locations					29	35N	14E
<input checked="" type="checkbox"/> IN OR <input type="checkbox"/> NEAR CITY OF TOWN (check appropriate box) Municipality Name Village of South Chicago Heights			WATERWAY			RIVER MILE (if applicable)	
COUNTY	STATE	ZIP CODE					
Cook	IL	60411					

Revised 2010

Corps of Engineers

IL Dept of Natural Resources

IL Environmental Protection Agency

Applicant's Copy

8. PROJECT DESCRIPTION (Include all features):

The Village of South Chicago Heights is replacing existing lead water service pipes. Two excavations will be made, one at the water main and one at the corporation stop. Both excavations are expected to be 5'x5'x5'. Both excavations will be restored to existing conditions. The services will be installed using trenchless methods. No permanent structure changes will take place. Work locations are outside of floodway and wetland areas. Work is temporary in nature and limited equipment and material storage is anticipated to facilitate service replacement. Existing grades will be maintained with no fill proposed within the floodplain. Construction will take place within developed street Right of Ways and the front yards of existing homes. Inlet filters will be installed in all adjacent stormwater inlets and catch basins.

9. PURPOSE AND NEED OF PROJECT:

To eliminate public health risks of lead water services.

COMPLETE THE FOLLOWING FOUR BLOCKS IF DREDGED AND/OR FILL MATERIAL IS TO BE DISCHARGED

10. REASON(S) FOR DISCHARGE:

11. TYPE(S) OF MATERIAL BEING DISCHARGED AND THE AMOUNT OF EACH TYPE IN CUBIC YARDS FOR WATERWAYS:

TYPE:

AMOUNT IN CUBIC YARDS:

12. SURFACE AREA IN ACRES OF WETLANDS OR OTHER WATERS FILLED (See Instructions)

13. DESCRIPTION OF AVOIDANCE, MINIMIZATION AND COMPENSATION (See instructions)

14. Date activity is proposed to commence
December 2024

Date activity is expected to be completed
December 2029

15. Is any portion of the activity for which authorization is sought now complete? Yes No NOTE: If answer is "YES" give reasons in the Project Description and Remarks section.

Month and Year the activity was completed
Indicate the existing work on drawings.

16. List all approvals or certification and denials received from other Federal, interstate, state, or local agencies for structures, construction, discharges or other activities described in this application.

Issuing Agency	Type of Approval	Identification No.	Date of Application	Date of Approval	Date of Denial
IDNR EcoCat	State Revolving Fund Consult	2400868	7/17/2023	8/7/2023	
IDNR Historic Preservation	State Revolving Fund Consult	Pending	7/24/2023	Pending	

17. CONSENT TO ENTER PROPERTY LISTED IN PART 7 ABOVE IS HEREBY GRANTED.

Yes No

18. APPLICATION VERIFICATION (SEE SPECIAL INSTRUCTIONS)

Application is hereby made for the activities described herein. I certify that I am familiar with the information contained in the application, and that to the best of my knowledge and belief, such information is true, complete, and accurate. I further certify that I possess the authority to undertake the proposed activities.


Signature of Applicant or Authorized Agent

8-10-23

Date

Signature of Applicant or Authorized Agent

Signature

Date

Signature of Applicant or Authorized Agent

Signature

Date

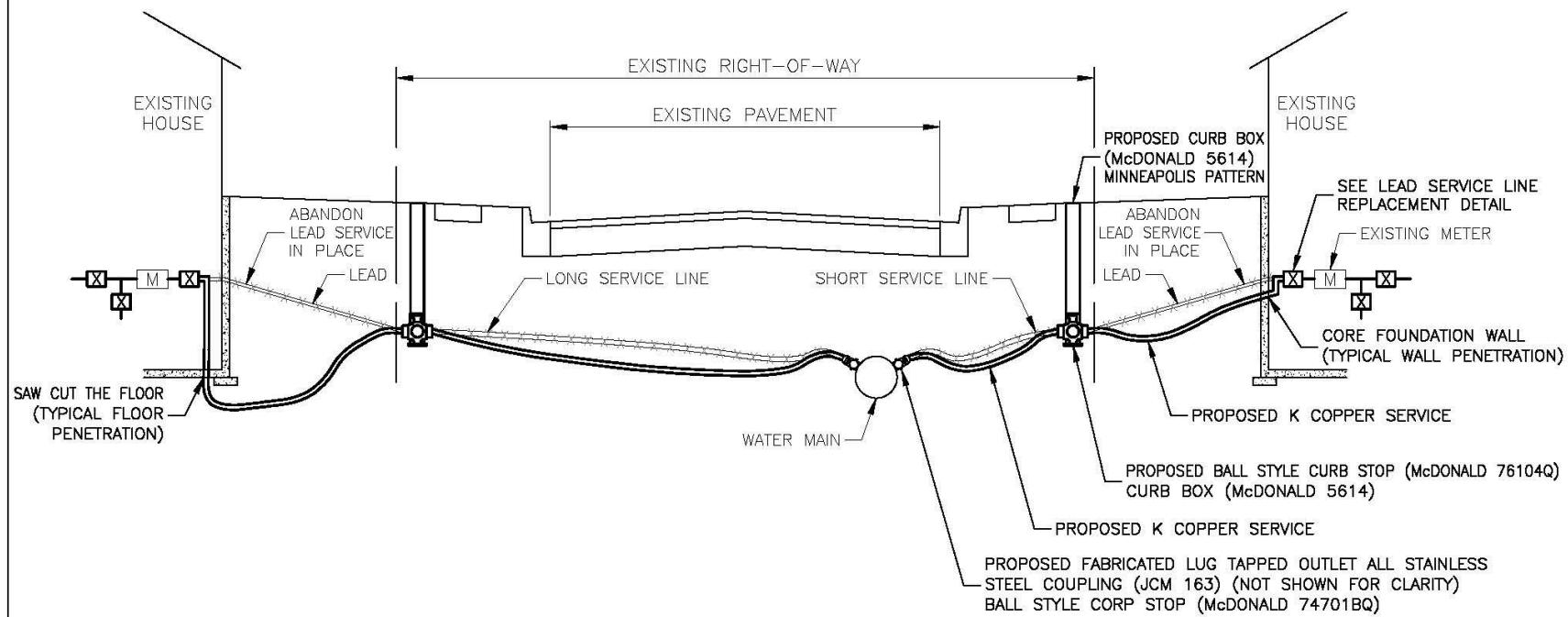
Corps of Engineers
Revised 2010

IL Dep't of Natural Resources

IL Environmental Protection
Agency

Applicant's Copy

SEE INSTRUCTIONS FOR ADDRESS



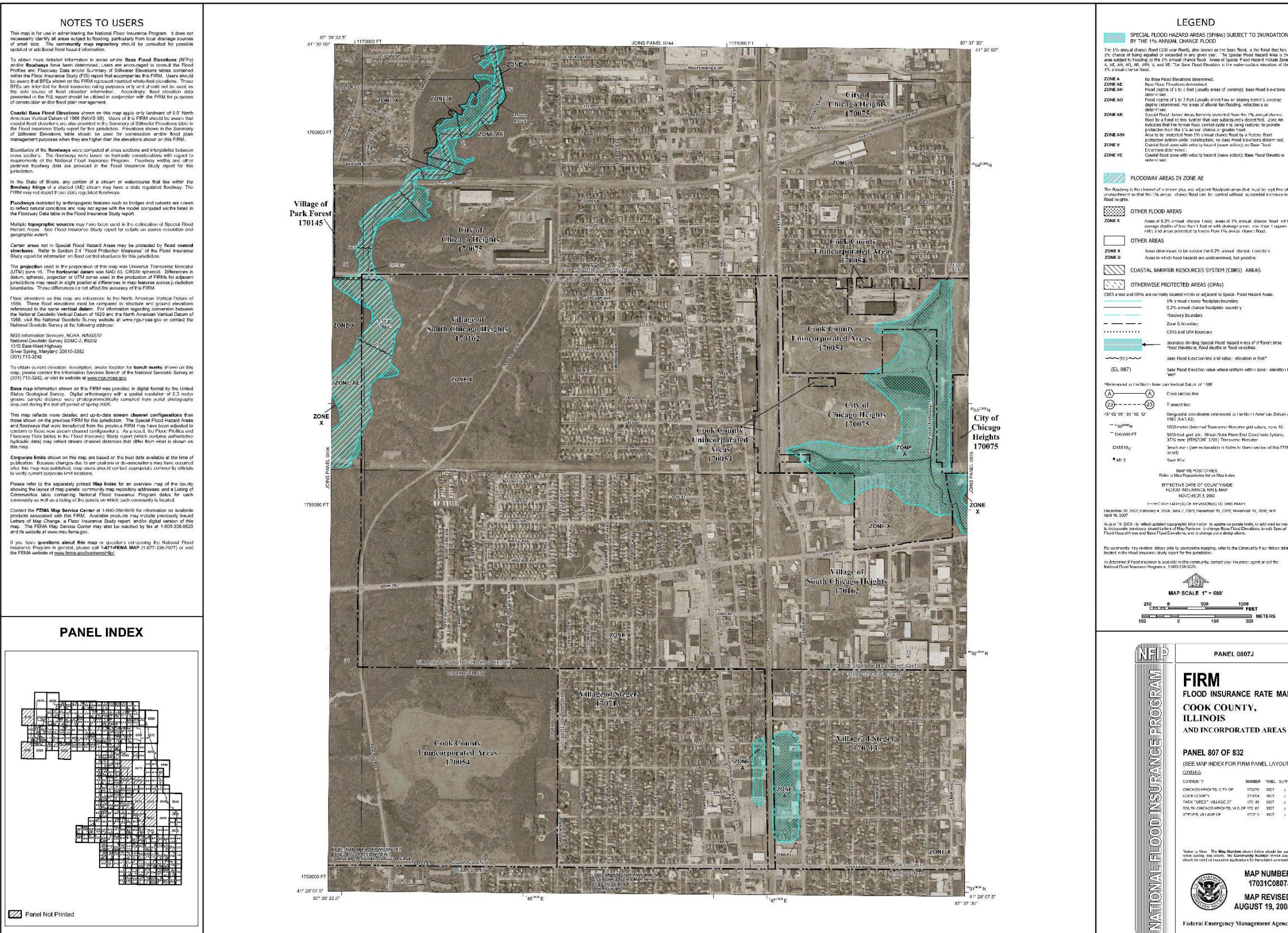
FULL SERVICE REPLACEMENT

PREPARED BY:



VILLAGE OF SOUTH CHICAGO HEIGHTS

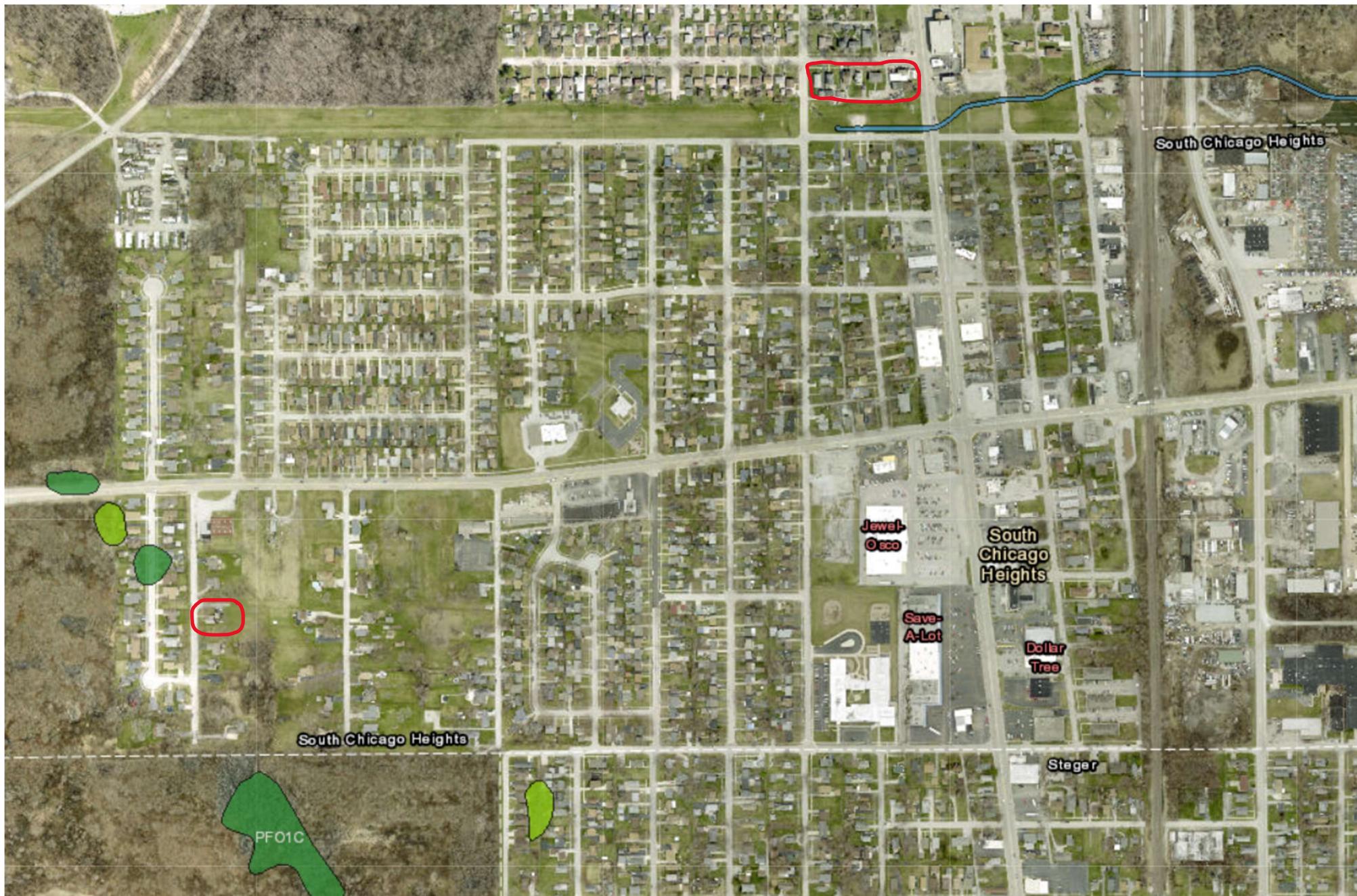
FIRM Map

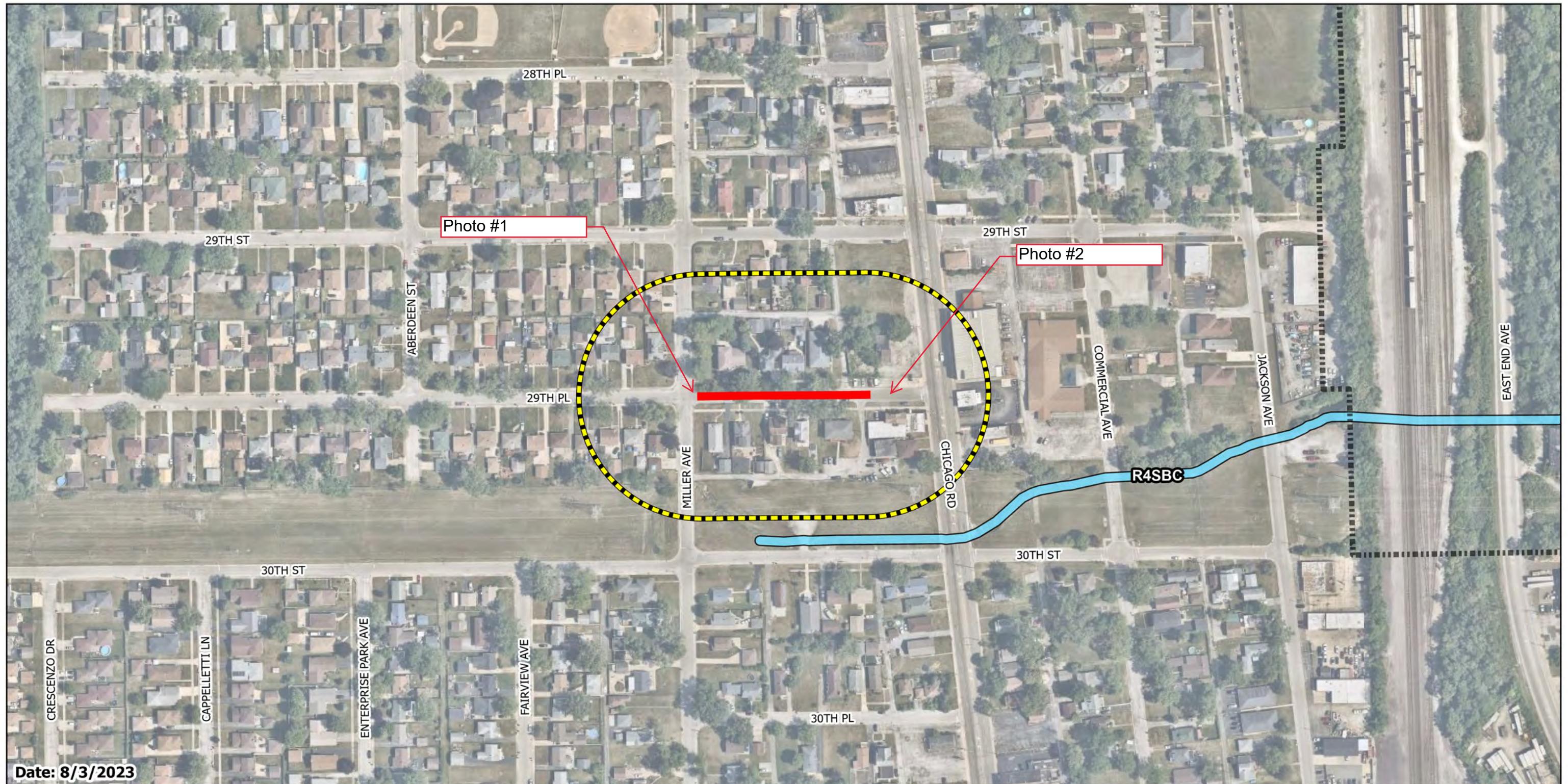




Village of South Chicago Heights

National Wetlands Inventory Map





Date: 8/3/2023



Photo #1 South Chicago Heights Lead Service Line Replacement

29th Place

Approximate location of 5 foot by 5 foot excavation approximately 6 feet deep to access lead service pipe and water main

Approximate location of 5 foot by 5 foot excavation approximately 6 feet deep to access lead service pipe

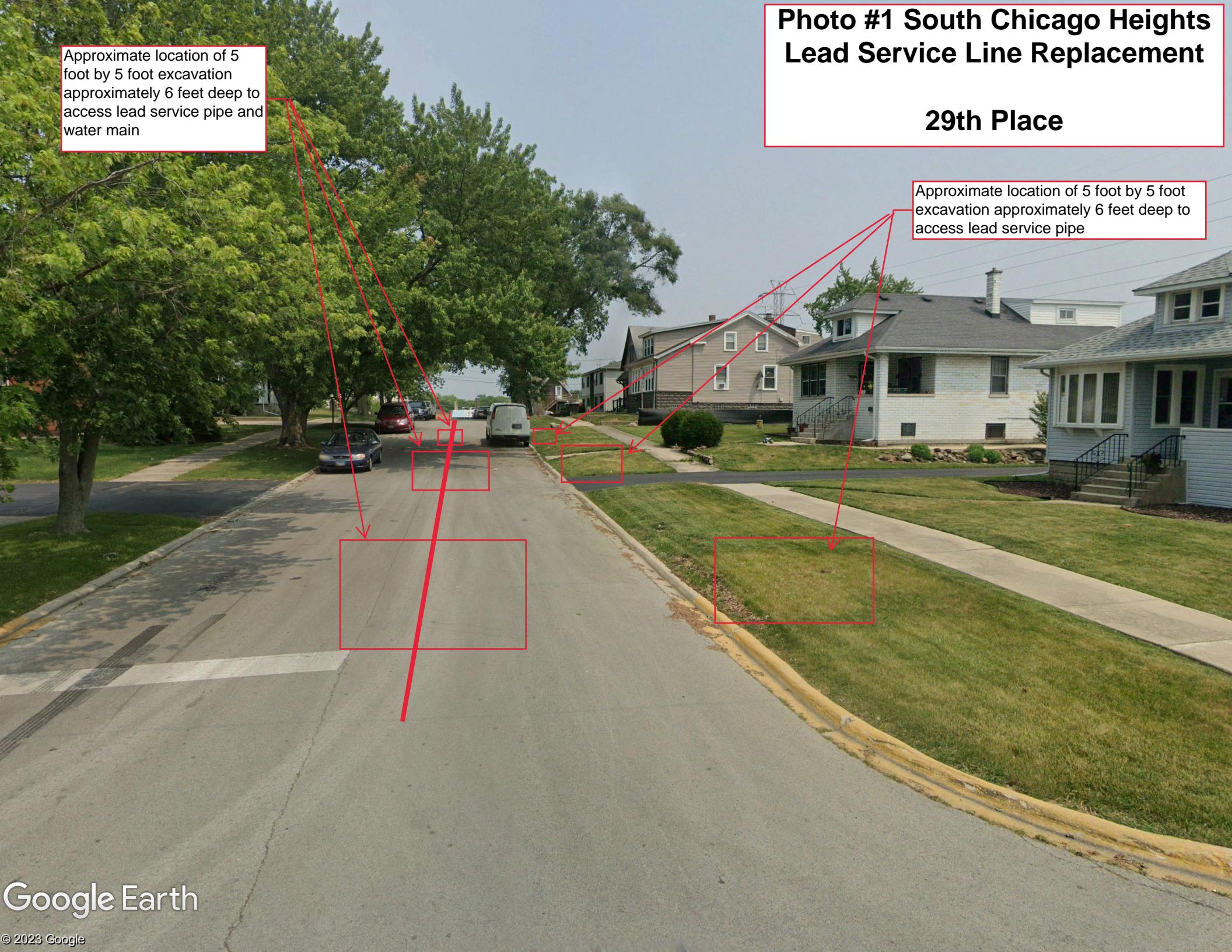
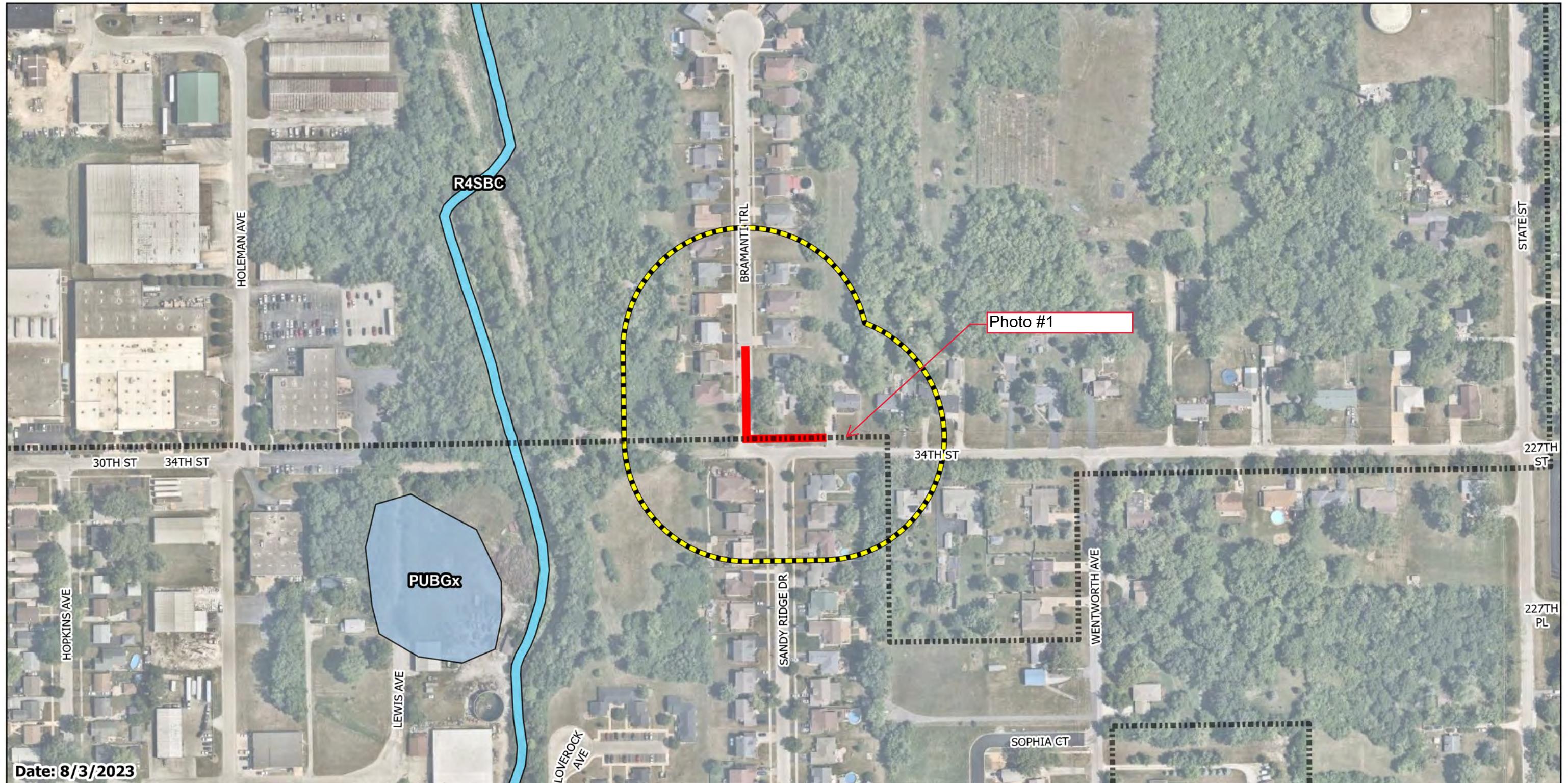


Photo #2 South Chicago Heights Lead Service Line Replacement

29th Place





FY 2023
VILLAGE OF SOUTH CHICAGO HEIGHTS
BRAMANTI TRAIL
FIGURE 2 of 3

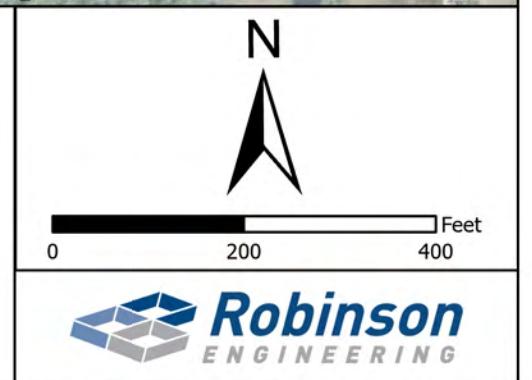
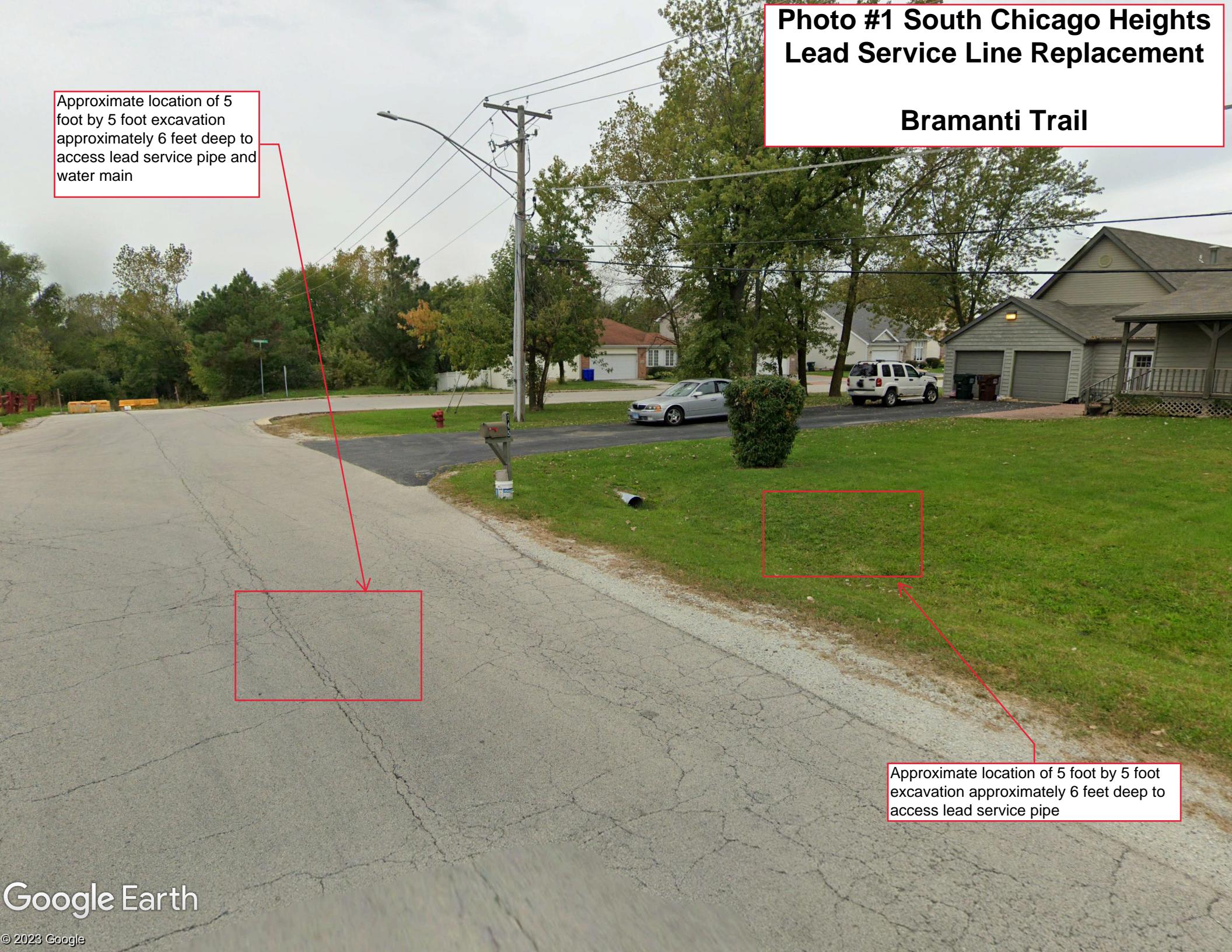


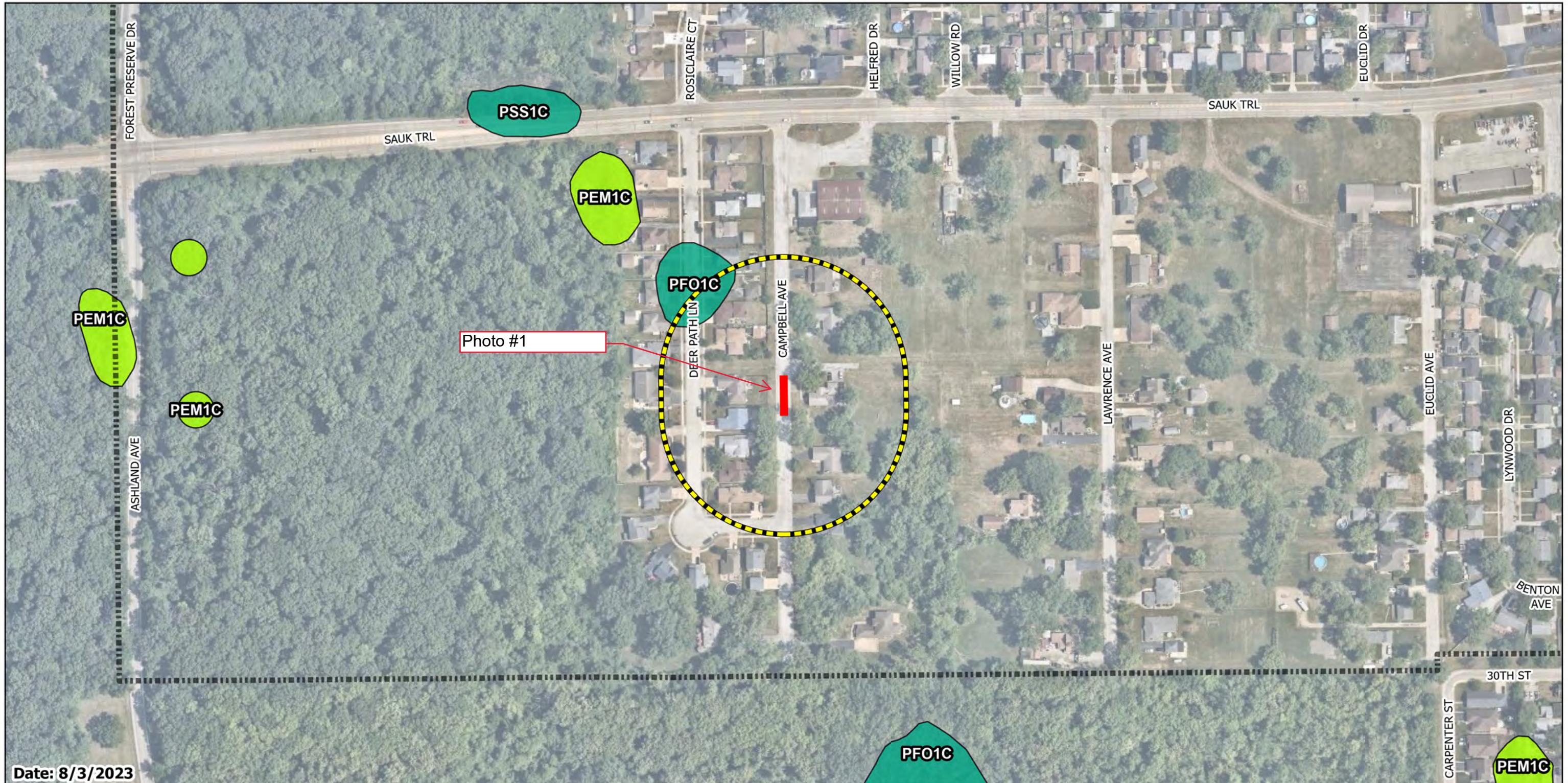
Photo #1 South Chicago Heights Lead Service Line Replacement

Bramanti Trail

Approximate location of 5 foot by 5 foot excavation approximately 6 feet deep to access lead service pipe and water main



Approximate location of 5 foot by 5 foot excavation approximately 6 feet deep to access lead service pipe



FY 2023
VILLAGE OF SOUTH CHICAGO HEIGHTS
CAMPBELL AVENUE
FIGURE 3 of 3

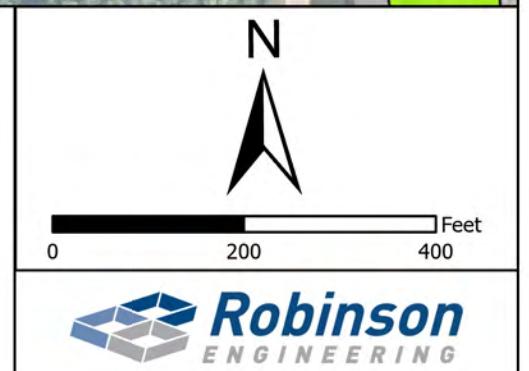


Photo #1 South Chicago Heights Lead Service Line Replacement

Campbell Ave

Approximate location of 5
foot by 5 foot excavation
approximately 6 feet deep to
access lead service pipe and
water main

Approximate location of 5 foot by 5 foot
excavation approximately 6 feet deep to
access lead service pipe

Applicant: Village of South Chicago Heights
Contact: Jonathan Flowers
Address: 3317 Chicago Road
 South Chicago Heights, IL 60411

Project: Lead Service Line Replacements
Address: 3317 Chicago Road, South Chicago Heights

IDNR Project Number: 2400868
Date: 07/17/2023
Alternate Number: 23-R0908.01

Description: Replacement of lead service lines with copper pipes.

Natural Resource Review Results

Consultation for Endangered Species Protection and Natural Areas Preservation (Part 1075)

The Illinois Natural Heritage Database contains no record of State-listed threatened or endangered species, Illinois Natural Area Inventory sites, dedicated Illinois Nature Preserves, or registered Land and Water Reserves in the vicinity of the project location.

Wetland Review (Part 1090)

The Illinois Wetlands Inventory shows wetlands within 250 feet of the project location.

An IDNR staff member will evaluate this information and contact you to request additional information or to terminate consultation if adverse effects are unlikely.

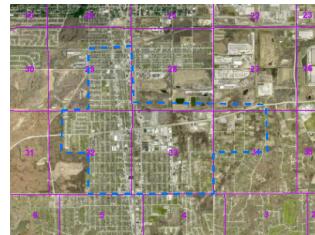
Location

The applicant is responsible for the accuracy of the location submitted for the project.

County: Cook

Township, Range, Section:

35N, 14E, 27
 35N, 14E, 28
 35N, 14E, 29
 35N, 14E, 32
 35N, 14E, 33
 35N, 14E, 34



IL Department of Natural Resources

Contact

Adam Rawe
 217-785-5500
 Division of Ecosystems & Environment

Government Jurisdiction

IL Environmental Protection Agency
 Jonathan Flowers
 10045 West Lincoln Highway
 Frankfort, Illinois 60423

Disclaimer

The Illinois Natural Heritage Database cannot provide a conclusive statement on the presence, absence, or condition of natural resources in Illinois. This review reflects the information existing in the Database at the time of this inquiry, and should not be regarded as a final statement on the site being considered, nor should it be a substitute for detailed site surveys or field surveys required for environmental assessments. If additional protected resources are encountered during the project's implementation, compliance with applicable statutes and regulations is required.

Terms of Use

By using this website, you acknowledge that you have read and agree to these terms. These terms may be revised by IDNR as necessary. If you continue to use the EcoCAT application after we post changes to these terms, it will mean that you accept such changes. If at any time you do not accept the Terms of Use, you may not continue to use the website.

1. The IDNR EcoCAT website was developed so that units of local government, state agencies and the public could request information or begin natural resource consultations on-line for the Illinois Endangered Species Protection Act, Illinois Natural Areas Preservation Act, and Illinois Interagency Wetland Policy Act. EcoCAT uses databases, Geographic Information System mapping, and a set of programmed decision rules to determine if proposed actions are in the vicinity of protected natural resources. By indicating your agreement to the Terms of Use for this application, you warrant that you will not use this web site for any other purpose.
2. Unauthorized attempts to upload, download, or change information on this website are strictly prohibited and may be punishable under the Computer Fraud and Abuse Act of 1986 and/or the National Information Infrastructure Protection Act.
3. IDNR reserves the right to enhance, modify, alter, or suspend the website at any time without notice, or to terminate or restrict access.

Security

EcoCAT operates on a state of Illinois computer system. We may use software to monitor traffic and to identify unauthorized attempts to upload, download, or change information, to cause harm or otherwise to damage this site. Unauthorized attempts to upload, download, or change information on this server is strictly prohibited by law.

Unauthorized use, tampering with or modification of this system, including supporting hardware or software, may subject the violator to criminal and civil penalties. In the event of unauthorized intrusion, all relevant information regarding possible violation of law may be provided to law enforcement officials.

Privacy

EcoCAT generates a public record subject to disclosure under the Freedom of Information Act. Otherwise, IDNR uses the information submitted to EcoCAT solely for internal tracking purposes.



Illinois Department of Natural Resources

JB Pritzker, Governor

One Natural Resources Way Springfield, Illinois 62702-1271
<http://dnr.state.il.us>

Natalie Phelps Finnie, Director

August 07, 2023

Jonathan Flowers
Village of South Chicago Heights
3317 Chicago Road
South Chicago Heights, IL 60411 0770

RE: Lead Service Line Replacements

Project Number(s): 2400868 [23-R0908.01]
County: Cook

Dear Applicant:

This letter is in reference to the project you recently submitted for consultation. The natural resource review provided by EcoCAT identified protected resources that may be in the vicinity of the proposed action. The Department has evaluated this information and concluded that adverse effects are unlikely. Therefore, consultation under 17 Ill. Adm. Code Part 1075 and 1090 is terminated.

Consultation for Part 1075 is valid for two years unless new information becomes available that was not previously considered; the proposed action is modified; or additional species, essential habitat, or Natural Areas are identified in the vicinity. If the project has not been implemented within two years of the date of this letter, or any of the above listed conditions develop, a new consultation is necessary. Consultation for Part 1090 (Interagency Wetland Policy Act) is valid for three years.

The natural resource review reflects the information existing in the Illinois Natural Heritage Database and the Illinois Wetlands Inventory at the time of the project submittal, and should not be regarded as a final statement on the site being considered, nor should it be a substitute for detailed site surveys or field surveys required for environmental assessments. If additional protected resources are encountered during the project's implementation, you must comply with the applicable statutes and regulations. Also, note that termination does not imply IDNR's authorization or endorsement of the proposed action.

Please contact me if you have questions regarding this review.

Adam Rawe
Division of Ecosystems and Environment
217-785-5500

From: [Boyd, William](#)
To: [Jonathan Flowers](#)
Subject: RE: Robbins LSLR Joint Application OWR Consultation
Date: Wednesday, October 28, 2020 10:27:28 AM
Attachments: [image001.png](#)

Jonathon,

Please be informed that water service line replacement can be automatically authorized with Regional Permit No. 3. You do not need to submit an application to our office. As long as the project abides by all the Terms and Conditions listed in the Regional Permit No. 3 this permit can apply.

Link to Regional Permit No. 3:

<https://www2.illinois.gov/dnr/WaterResources/Documents/ResmanRegionalPermit3.pdf>

If you have any questions feel free to get in contact with our office.

Bill Boyd

William T. Boyd, P.E.

Chief, Northeastern Illinois Regulatory Programs Section

Illinois Department of Natural Resources, Office of Water Resources

2050 West Stearns Road

Bartlett, Illinois 60103

847-608-3116

From: Jonathan Flowers <jflowers@retd.com>
Sent: Wednesday, October 28, 2020 10:07 AM
To: Boyd, William <William.Boyd@Illinois.gov>
Subject: [External] Robbins LSLR Joint Application OWR Consultation

Hi Bill,

I have a lead water service line replacement project in the Village of Robbins (substantially the same as described below for Itasca) that requires IDNR-OWR sign off. The joint application documents have been attached. Does your agency need anything else to do the review? Thanks for your help.

Jonathan D. Flowers, PE

Project Engineer



127 N. Walnut St. #200

Itasca, IL 60143

815-412-2015 *Direct*

224-388-1420 *Cell*

www.retd.com

From: Boyd, William <William.Boyd@Illinois.gov>

Sent: Tuesday, August 25, 2020 3:01 PM

To: Jonathan Flowers <jflowers@retd.com>

Subject: RE: Itasca OWR Consultation

Normally I was say yes but project in DuPage County can be delegated to DuPage County Economic Development and Planning.

BB

From: Jonathan Flowers <jflowers@retd.com>

Sent: Tuesday, August 25, 2020 9:48 AM

To: Boyd, William <William.Boyd@Illinois.gov>

Subject: [External] Itasca OWR Consultation

Hi Bill,

I received your contact information from Melanie Arnold at our office. She said that you had advised her to submit for sign off based on Calumet City's lead service line project having project area in the floodplain. I wanted to ask you if we should do the same in Itasca. It's the same type of project, with excavations at the water main in the street and the b-box in the parkway. I have attached images showing the project area and the associated flood maps. Could you please provide guidance on how to proceed with permitting? Based on the maps, it will depend on the location of the water mains, water services, and b-boxes whether or not there is any digging in the flood plain. Please feel free to email or call back.

Thank you,

Jonathan D. Flowers, PE

Project Engineer

Robinson logo+tag_TRANSPARENT



127 N. Walnut St. #200

Itasca, IL 60143

815-412-2015 *Direct*

224-388-1420 *Cell*

www.retd.com

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Engineering makes no representation as to the long term compatibility, usability, or readability of any attached digital or electronic file.

APPENDIX 5
DETAILED COST ESTIMATE

**SCHEDULE OF PRICES****Local Agency** Village of South Chicago Heights**Location** See Map**Description** Year #1 - Lead Service Replacements Preliminary Estimate of Cost

The undersigned submits herewith his schedule of prices covering the work to be performed under this contract; he understands that he must show in the schedule the unit prices for which he proposes to perform each item of work; that the extensions must be made by him, and if not so done, his proposal may be rejected as irregular.

Schedule for Single Bid

(For complete information covering these items, see plans and specifications.)

Bidder's Proposal for making Entire Improvements					
--------------------------------------------------	--	--	--	--	--

Item No.	Items	Unit	Quantity	Unit Price	Total
1	FULL LEAD WATER SERVICE REPLACEMENT	EACH	100	\$12,000.00	\$ 1,200,000.00
2	PARTIAL LEAD WATER SERVICE REPLACEMENT	EACH	100	\$10,000.00	\$ 1,000,000.00
3	EXPLORATORY EXCAVATION	EACH	360	\$500.00	\$ 180,000.00
4	INLET FILTERS	EACH	10	\$250.00	\$ 2,500.00
5	NON-SPECIAL WASTE DISPOSAL	CUYD	15	\$78.00	\$ 1,170.00
6	SANITARY SEWER SERVICE ADJUSTMENT	EACH	10	\$1,500.00	\$ 15,000.00

Subtotal	\$ 2,398,670.00
Subtotal Rounded-Up	\$ 2,399,000.00
Contingency (10%)	\$ 239,900.00
Design Engineering (5%)	\$ 119,950.00
Construction Engineering	\$ 239,900.00
Total Cost	\$ 2,998,750.00

**SCHEDULE OF PRICES****Local Agency** Village of South Chicago Heights**Location** See Map**Description** Year #2 - Lead Service Replacements Preliminary Estimate of Cost

The undersigned submits herewith his schedule of prices covering the work to be performed under this contract; he understands that he must show in the schedule the unit prices for which he proposes to perform each item of work; that the extensions must be made by him, and if not so done, his proposal may be rejected as irregular.

Schedule for Single Bid

(For complete information covering these items, see plans and specifications.)

Bidder's Proposal for making Entire Improvements					
--------------------------------------------------	--	--	--	--	--

Item No.	Items	Unit	Quantity	Unit Price	Total
1	FULL LEAD WATER SERVICE REPLACEMENT	EACH	100	\$12,000.00	\$ 1,200,000.00
2	PARTIAL LEAD WATER SERVICE REPLACEMENT	EACH	100	\$10,000.00	\$ 1,000,000.00
3	EXPLORATORY EXCAVATION	EACH	360	\$500.00	\$ 180,000.00
4	INLET FILTERS	EACH	10	\$250.00	\$ 2,500.00
5	NON-SPECIAL WASTE DISPOSAL	CUYD	15	\$78.00	\$ 1,170.00
6	SANITARY SEWER SERVICE ADJUSTMENT	EACH	10	\$1,500.00	\$ 15,000.00

Subtotal	\$ 2,398,670.00
Subtotal Rounded-Up	\$ 2,399,000.00
Contingency (10%)	\$ 239,900.00
Design Engineering (5%)	\$ 119,950.00
Construction Engineering	\$ 239,900.00
Total Cost	\$ 2,998,750.00

**SCHEDULE OF PRICES****Local Agency** Village of South Chicago Heights**Location** See Map**Description** Year #3 - Lead Service Replacements Preliminary Estimate of Cost

The undersigned submits herewith his schedule of prices covering the work to be performed under this contract; he understands that he must show in the schedule the unit prices for which he proposes to perform each item of work; that the extensions must be made by him, and if not so done, his proposal may be rejected as irregular.

Schedule for Single Bid

(For complete information covering these items, see plans and specifications.)

Bidder's Proposal for making Entire Improvements					
--------------------------------------------------	--	--	--	--	--

Item No.	Items	Unit	Quantity	Unit Price	Total
1	FULL LEAD WATER SERVICE REPLACEMENT	EACH	100	\$12,000.00	\$ 1,200,000.00
2	PARTIAL LEAD WATER SERVICE REPLACEMENT	EACH	100	\$10,000.00	\$ 1,000,000.00
3	EXPLORATORY EXCAVATION	EACH	360	\$500.00	\$ 180,000.00
4	INLET FILTERS	EACH	10	\$250.00	\$ 2,500.00
5	NON-SPECIAL WASTE DISPOSAL	CUYD	15	\$78.00	\$ 1,170.00
6	SANITARY SEWER SERVICE ADJUSTMENT	EACH	10	\$1,500.00	\$ 15,000.00

Subtotal	\$ 2,398,670.00
Subtotal Rounded-Up	\$ 2,399,000.00
Contingency (10%)	\$ 239,900.00
Design Engineering (5%)	\$ 119,950.00
Construction Engineering	\$ 239,900.00
Total Cost	\$ 2,998,750.00

**SCHEDULE OF PRICES****Local Agency** Village of South Chicago Heights**Location** See Map**Description** Year #4 - Lead Service Replacements Preliminary Estimate of Cost

The undersigned submits herewith his schedule of prices covering the work to be performed under this contract; he understands that he must show in the schedule the unit prices for which he proposes to perform each item of work; that the extensions must be made by him, and if not so done, his proposal may be rejected as irregular.

Schedule for Single Bid

(For complete information covering these items, see plans and specifications.)

Bidder's Proposal for making Entire Improvements					
Item No.	Items	Unit	Quantity	Unit Price	Total
1	FULL LEAD WATER SERVICE REPLACEMENT	EACH	100	\$12,000.00	\$ 1,200,000.00
2	PARTIAL LEAD WATER SERVICE REPLACEMENT	EACH	100	\$10,000.00	\$ 1,000,000.00
3	EXPLORATORY EXCAVATION	EACH	360	\$500.00	\$ 180,000.00
4	INLET FILTERS	EACH	10	\$250.00	\$ 2,500.00
5	NON-SPECIAL WASTE DISPOSAL	CUYD	15	\$78.00	\$ 1,170.00
6	SANITARY SEWER SERVICE ADJUSTMENT	EACH	10	\$1,500.00	\$ 15,000.00
				Subtotal	\$ 2,398,670.00
				Subtotal Rounded-Up	\$ 2,399,000.00
				Contingency (10%)	\$ 239,900.00
				Design Engineering (5%)	\$ 119,950.00
				Construction Engineering	\$ 239,900.00
				Total Cost	\$ 2,998,750.00

**SCHEDULE OF PRICES****Local Agency** Village of South Chicago Heights**Location** See Map**Description** Year #5 - Lead Service Replacements Preliminary Estimate of Cost

The undersigned submits herewith his schedule of prices covering the work to be performed under this contract; he understands that he must show in the schedule the unit prices for which he proposes to perform each item of work; that the extensions must be made by him, and if not so done, his proposal may be rejected as irregular.

Schedule for Single Bid

(For complete information covering these items, see plans and specifications.)

Bidder's Proposal for making Entire Improvements					
Item No.	Items	Unit	Quantity	Unit Price	Total
1	FULL LEAD WATER SERVICE REPLACEMENT	EACH	100	\$12,000.00	\$ 1,200,000.00
2	PARTIAL LEAD WATER SERVICE REPLACEMENT	EACH	100	\$10,000.00	\$ 1,000,000.00
3	EXPLORATORY EXCAVATION	EACH	360	\$500.00	\$ 180,000.00
4	INLET FILTERS	EACH	10	\$250.00	\$ 2,500.00
5	NON-SPECIAL WASTE DISPOSAL	CUYD	15	\$78.00	\$ 1,170.00
6	SANITARY SEWER SERVICE ADJUSTMENT	EACH	10	\$1,500.00	\$ 15,000.00
				Subtotal	\$ 2,398,670.00
				Subtotal Rounded-Up	\$ 2,399,000.00
				Contingency (10%)	\$ 239,900.00
				Design Engineering (5%)	\$ 119,950.00
				Construction Engineering	\$ 239,900.00
				Total Cost	\$ 2,998,750.00

APPENDIX 6

SAFE DRINKING WATER INFORMATION SYSTEM (SDWIS) VIOLATION REPORT

Drinking Water Branch

Violations

Return Links

[Water System Detail](#)

[Water Systems](#)

[Water System Search](#)

[County Map](#)

[Glossary](#)

Water System No. :	IL0312940	Federal Type :	C
Water System Name :	SOUTH CHICAGO HEIGHTS	State Type :	C
Principal County Served :	COOK	Primary Source :	SWP
Status :	A	Activity Date :	01-01-1915

****Please note:** some of these violations may have been resolved and/or returned to compliance. Please click on the violation to view more information on its compliance status.

Group Violations

Violation No.	Status	Violation Type	Violation Name	Analyte Group Code	Analyte Group Name	Water System Facility State Asgn ID	Water System Facility Name

Total Number of Records Fetched = 0

Individual Violations

Violation No.	Status	Violation Type	Violation Name	Analyte Code	Analyte Name	Water System Facility State Asgn ID	Water System Facility Name
2016-7113005	V	72	CCR ADEQUACY/AVAILABILITY/CONTENT	7000	CONSUMER CONFIDENCE RULE	null	null
1997-3859597	V	22	MCL (TCR), MONTHLY	3100	COLIFORM (TCR)	null	null
1993-1915893	V	57	OCCT/SOWT RECOMMENDATION/STUDY (LCR)	5000	LEAD & COPPER RULE	null	null
1989-1009189	V	02	MCL, AVERAGE	3000	COLIFORM (PRE-TCR)	null	null
1989-1009089	V	02	MCL, AVERAGE	3000	COLIFORM (PRE-TCR)	null	null
1986-99686	V	02	MCL, AVERAGE	3000	COLIFORM (PRE-TCR)	null	null
1980-7112480	V	03	MONITORING, ROUTINE MINOR	4000	GROSS ALPHA, EXCL. RADON & U	null	null
1980-1064980	V	03	MONITORING, ROUTINE MAJOR	3000	COLIFORM (PRE-TCR)	null	null

Total Number of Records Fetched = 8

APPENDIX 7
ORDINANCE AMENDING WATER SERVICE RATES AND CHARGES

**VILLAGE OF SOUTH CHICAGO HEIGHTS
COOK COUNTY, ILLINOIS**

ORDINANCE NO. 2022-ORD-15

**AN ORDINANCE AMENDING THE SOUTH CHICAGO HEIGHTS CODE OF
ORDINANCES CONCERNING WATER UTILITY RATES**

**ADOPTED BY THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE
VILLAGE OF SOUTH CHICAGO HEIGHTS
THIS 16th DAY OF MAY, 2022.**

Published in pamphlet form
by the authority of the President
and Board of Trustees of the
Village of South Chicago Heights,
Cook County, Illinois this 16th day
of May, 2022.

**VILLAGE OF SOUTH CHICAGO HEIGHTS
COOK COUNTY, ILLINOIS**

ORDINANCE NO. 2022-ORD-15

**AN ORDINANCE AMENDING THE SOUTH CHICAGO HEIGHTS CODE OF
ORDINANCES CONCERNING WATER UTILITY RATES**

WHEREAS, the corporate authorities of the Village of South Chicago Heights are authorized by the Illinois Municipal Code, 65 ILCS 5/11-139-8, to impose a charge for water service within the Village; and,

WHEREAS, the corporate authorities adopted Ordinance No. 2018-ORD-14 on June 18, 2018, Ordinance No. 2019-ORD-8 on June 17, 2019, Ordinance No. 2020-ORD-15 on June 1, 2020, and Ordinance No. 2021-ORD-10 on June 7, 2021 in accordance with its long-range water system operating plan, amending water rates for water system users within the boundaries of South Chicago Heights; and,

WHEREAS, the Village's cost to maintain the Village's water supply system continues to increase each year; and,

WHEREAS, water rates for Village water users do not currently cover the Village's cost to maintain and administer the water supply system; and,

WHEREAS, the corporate authorities of the Village consider it to be in the best interest of Village residents to increase water rates by 4.45% per 1,000 gallon unit to cover the cost of operating the water supply system;

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF SOUTH CHICAGO HEIGHTS, COOK COUNTY, ILLINOIS, as follows:

SECTION 1: Section 82-27 of the South Chicago Heights Code of Ordinances is hereby deleted in its entirety and replaced with the following:

1. For each user of water service there shall be charged a bi-monthly rate or charge per unit (1,000 gallons) computed as follows:

<i>Classification</i>	<i>Charge (per unit)</i>
<i>Users Within Village Boundaries</i>	
Single Family Residential	\$9.97; \$49.85 minimum (5 units)
Senior Citizen	\$9.14; \$45.70 minimum (5 units)
Apartment-Two Flat	\$10.56; \$52.80 minimum each apartment (5 units)
Apartment-Three to Ten Units	\$15.39; \$76.95 minimum each apartment (5 units)
Apartment-Over Ten Units	\$15.64; \$78.20 minimum each apartment (5 units)
Churches	\$13.96; \$69.80 minimum (5 units)
Business/Commercial	Up to 300 units: \$15.55; \$108.85 minimum (7 units) 301 to 500 units: \$12.14 per unit 501 to 600 units: \$10.97 per unit 601 units and above: \$8.98 per unit
Industrial	Up to 300 units: \$17.21; \$120.47 minimum (7 units) 301 to 500 units: \$13.88 per unit 501 to 600 units: \$12.72 per unit 601 units and above: \$10.64 per unit
School Districts	\$10.81; \$54.05 minimum (5 units)
<i>Users Outside Village Boundaries</i>	
Single Family Residential	\$11.65; \$58.25 minimum (5 units)
Senior Citizen	\$10.81; \$54.05 minimum (5 units)
Apartment-Two Flat	\$12.23; \$61.15 minimum each apartment (5 units)
Apartment-Three to Ten Units	\$17.04; \$85.20 minimum each apartment (5 units)
Apartment-Over Ten Units	\$17.29; \$86.45 minimum each apartment (5 units)
Churches	\$15.64; \$78.20 minimum (5 units)
Business/Commercial	\$18.86; \$132.02 minimum (7 units)
Industrial	\$20.53; \$143.71 minimum (7 units)
School Districts	\$12.47; \$62.35 minimum (5 units)

2. A multiple user is defined as any additional number of family, commercial or industrial units located on the same premises being served through a single water meter. In all such cases, the rate shall be based on the greater user rate charge. The minimum rate shall be paid by each multiple user.

SECTION 2: This Ordinance shall be in full force and effect from June 1, 2022, approval and publication in pamphlet form as provided by law.

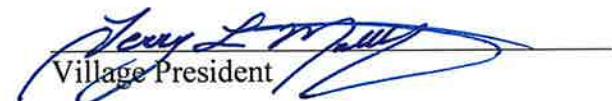
PASSED this 16th day of May, 2022.

AYES: 4

NAYS: 0

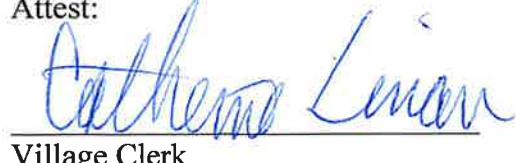
ABSENT: 2

APPROVED this 16th day of May, 2022.



Village President

Attest:



Catherine Leman

Village Clerk

APPENDIX 8
ANNUAL FINANCIAL REPORT

Village of South Chicago
Heights

Water System Improvements

Public Water Supply Loan Program

Project Plan

Village of South Chicago Heights, Illinois

Annual Comprehensive Financial Report

For the fiscal
year ended
December 31, 2022

**Village Of South Chicago Heights, Illinois
Annual Comprehensive Financial Report
For The Fiscal Year Ended December 31, 2022**

Prepared by:

**John F. Dolasinski
Finance Director /
Treasurer**

Village of South Chicago Heights, Illinois

Annual Comprehensive Financial Report
December 31, 2022

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Village of South Chicago Heights, Illinois

Annual Comprehensive Financial Report
December 31, 2022

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Village of South Chicago Heights, Illinois

Annual Comprehensive Financial Report
December 31, 2022

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Introductory Section



VILLAGE OF
SOUTH CHICAGO HEIGHTS

June 27, 2023

Village President

Terry L. Matthews

Trustees

Tracy L. Bosco

Rose Ann Diederich

Terry Fiorenzo

Araceli H. Marrufo

John M. Ross

Eric R. Stanton

Village Clerk

Catherine Linan

Village Hall

755-1880

Police Dept.

754-7131

Fire Dept.

755-9589

Senior Center

755-7903

Public Works

755-7888

**To the Honorable Village President, Board of Trustees, and
Citizens of the Village of South Chicago Heights:**

Illinois Statute requires that every municipality publish, within six months of the close of the fiscal year, an audited financial report made in accordance with generally accepted accounting principles. This report is published to fulfill that requirement for the fiscal year ended December 31, 2022.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

GW & Associates, PC, Certified Public Accountants, have issued an unmodified ("clean") opinion on the Village of South Chicago Heights' financial statements for the year ended December 31, 2022. The independent auditor's report is located at the front of the financial section of this report.

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

Profile of the government

The Village of South Chicago Heights, incorporated May 7, 1907, is located in Cook County in northeast Illinois, 28 miles south of downtown Chicago, and is in close proximity to a significant regional transportation network and major employment centers within the Chicago metropolitan area. The Village has a land area of 1.6 square miles with the population of 4,026 mostly residing in its western half, and industrial properties comprising most of the Village's eastern half.

The Village of South Chicago Heights is governed by an elected President and six Trustees under the Village form of government pursuant to the Illinois Municipal Code. The President was elected to a four year term in 2021. Trustees are elected to staggered four year terms; three in 2019 and three in 2021. All are elected on an at-large basis. Daily operations of the government are run by a Village Administrator and department heads, who are appointed by the Village President with the approval of the Board.

The Village of South Chicago Heights provides a full range of services including police and fire protection, emergency medical, building inspection, licenses and permits, solid waste disposal and recycling, street maintenance, parks, water and sewer distribution. Wastewater treatment is performed through a legally separate sanitary district for which the Village acts as a billing agent for its customers within the Village's corporate boundaries. The Village of South Chicago Heights is also financially accountable for two pension funds for its full-time police officers and firefighters. Although they are legally separate from the Village, the Funds are reported as if they were part of the primary government because their sole purpose is to provide retirement benefits for the Village's sworn police officers and firefighters. Additional information on these entities can be found in note IV.A. of the financial statements.

The corporate authorities are required to pass an annual appropriation ordinance within the first quarter of each fiscal year. The appropriation ordinance specifies the amount appropriated for each object and purpose. Supplemental appropriations may be made up to the aggregate amount of additional revenue available after the adoption of the annual appropriation. The appropriation is prepared by fund, function, department and line. Transfers of appropriations require approval of two-thirds of the Board.

Local economy

The Village of South Chicago Heights, like most of Chicago's southern first and second ring suburbs, faces a number of economic challenges. The Village has been fully developed for decades and has little opportunity for property value growth outside of demolition and redevelopment of existing properties. Like most of the Chicago area, and the State of Illinois as a whole, population in the Southland region has seen decline rather than growth in recent years. Final 2020 census indicates a 2.7 percent decline in the Village's population since 2010. In addition, the Village faces both commercial and housing competition with growth areas in northwest Indiana, located just eight miles to the east.

Despite these challenges, South Chicago Heights has fared better in recent years than its immediate neighbors in maintaining a viable local economy. The location of the Village's commercial center at the intersection of two heavily travelled arterial streets provides steady sales for several regional and national franchise retailers and restaurants, creating a strong and stable sales tax base. The business park on the Village's eastern half is home to many high quality, long-term industrial owners, creating local employment opportunities. In order to retain these long-term owners and stimulate rehabilitation of aging and vacant industrial properties, the Village participates in several Cook County tax incentive programs. The long-term benefit of these programs is the retention of local employers in this highly competitive corner of the metro area. This stable environment is reflected in the high occupancy rate within the Village's industrial district.

A major concern is the stagnation of property values in the last decade. The rebound in median home values after the last recession lags the greater metropolitan region despite a recent spike to near \$150,000, which is more likely indicative of the acute increase in inflation than to a real value increase. In addition, the Village continues to see a decline in owner-occupied housing, which now stands at less than 66 percent. While much of the commercial property has retained its value, the Village's old commercial corridor faces the problem of obsolete buildings and disinvestment by property owners, which is showing to be the greatest cause of erosion in the overall assessed value.

Long-term financial planning

Until its recent change in status from a non-home rule to a home rule government unit, the Village of South Chicago Heights primarily focused on short-term goals because non-home rule status restricted the government's sources of revenue, placed caps on property tax levies and limited its amount of bonded debt. Since gaining home rule status the Village has begun the process of identifying long-term goals, specifically capital and infrastructure needs, and developing financing solutions to meet those goals.

The most urgent need has been the targeted replacement of critical systems of the Village's aging water system. The first step in the process was completed in 2015 with the replacement of the system's entire meter inventory and reading system with an automated system; this project was financed through long-term borrowing. In 2022, the Village was successful in applying for and receiving a State-sponsored long-term loan for

the replacement of the pumping station's obsolete automated pump management system and other system improvements.

The Village's current contract to purchase its water supply from the City of Chicago Heights expires in 2023 and negotiations to extend the term for an additional 20 years ongoing at year end. In anticipation of a significant rate increase and less favorable terms, the Village began a series of annual rate adjustments in 2018 with the goal of matching the expected future contract rate when the new contract goes into effect.

Major initiatives

As mentioned earlier, voter approval of home-rule status gives the Village of South Chicago Heights the ability to exercise greater regulatory powers than before. First and foremost has been the 2019 adoption of a Crime-free Housing ordinance which the Village will use to license residential landlords, create a property inspection process and require inclusion of a crime-free addendum to any residential leases within the Village. The Village Board envisions this ordinance to be an important tool in its effort to maintain a safe and stable community given the recent upward trend in rental housing units.

Over the last decade the Village has acquired a number of vacant commercial zoned properties at little or no cost. In 2022, for the third consecutive year, the Village was able to sell one of these properties for a significant gain and return it to commercial use, as a State-licensed commercial cannabis greenhouse and distribution facility. At the end of 2022 two retail buildings on the Village's main commercial route were being held as ready for sale (one in negotiations with a buyer) and an additional 10 properties were identified for acquisition and legal processes started.

In 2022 the Village began the process to revitalize its Chicago Road commercial corridor. The primary North/South artery through the Village has been a designated Tax Increment Financing (TIF) area since 1999, however the Northern portion has seen little interest from businesses and developers, while the South end remains a vital retail area. The Village has engaged a planning consultant to reimagine the corridor and its amenities to attract new business growth. Accumulated TIF funds will be used to finance the infrastructure improvements required by the project.

Relevant financial policies

The Village of South Chicago Heights has maintained a long-term policy of balanced General Fund budgets, exclusive of certain capital equipment purchases. To meet this goal in 2022 \$684,772 in proposed expenditures were trimmed from the final budget.

The Village's Police Department has a strong presence in multi-agency drug enforcement activities within the greater Chicago metropolitan area, and as a result receives shares of asset forfeiture proceeds from both Federal and State sources. The Village's policy for these funds is to prioritize them for the purchase of capital assets that enhance the Police Department's ability to effectively participate with these partner agencies.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Village of South Chicago Heights for its annual comprehensive financial report (ACFR) for the fiscal year ended December 31, 2021. In order to be awarded a

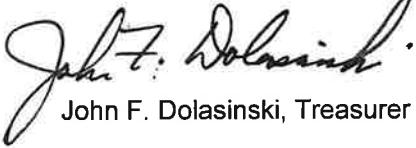
Certificate of Achievement, the government had to publish an easily readable and efficiently organized ACFR that satisfied both generally accepted accounting principles and applicable program requirements.

A Certificate of Achievement for Excellence in Financial Reporting is valid for a period of one year only. However, we believe that our current ACFR continues to meet the Certificate of Achievement for Excellence in Financial Reporting Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

We wish to thank Village of South Chicago Heights department heads for their assistance in preparing information in this report. Appreciation is also extended to the Village President and Board for their support of management's goal of maintaining the highest level of achievement and transparency in financial reporting.

Respectfully submitted,


Nora Gomez, Administrator


John F. Dolasinski, Treasurer



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Village of South Chicago Heights
Illinois**

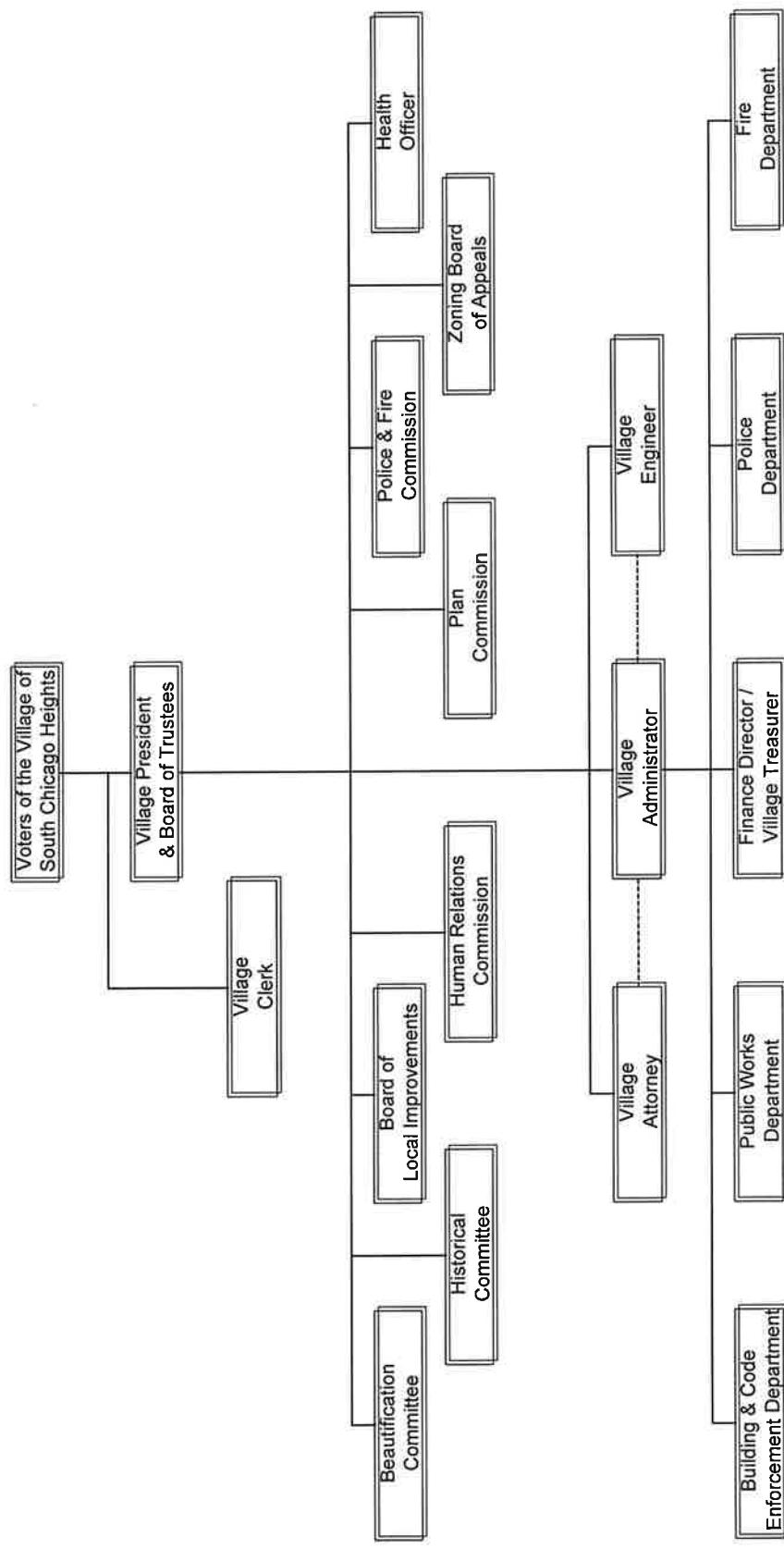
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Monell

Executive Director/CEO

**Village of South Chicago Heights
Organizational Chart
Elected and Appointed Offices**



Village of South Chicago Heights

Principal Village Officials

Village President	Terry L. Matthews
Board of Trustees	Tracy L. Bosco Rese Ann Diederich Terry Fiorenzo Araceli H. Marrufo John M. Ross Eric R. Stanton
Village Clerk	Catherine Linan
Village Administrator	Nora Gomez
Police Chief	William E. Joyce
Fire Chief	Chad Vlietstra
Building Inspector	Nicholas J. Goncher
Finance Director / Treasurer	John F. Dolasinski
Public Works Director	Mark A. Martin

Financial Section



INDEPENDENT AUDITOR'S REPORT

To the Village President and Board of Trustees
Village of South Chicago Heights, Illinois

Opinions

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 South Chicago Heights, Illinois as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Village of South Chicago Heights, Illinois' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of South Chicago Heights, Illinois, as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 of South Chicago Heights, Illinois, 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 of South Chicago Heights, Illinois' 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, 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 of South Chicago Heights, Illinois' 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 of South Chicago Heights, Illinois' 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, budgetary comparison information, schedules of employer contributions, schedules of changes in the employer's net pension liability and related ratios, schedule of investment returns and schedule of changes in the employer's total OPEB liability and related ratios 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 South Chicago Heights, Illinois' basic financial statements. The combining and individual fund financial statements and schedules and the schedule of long-term debt requirements 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, the combining and individual fund financial statements and schedules and the schedules of long-term debt requirements 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.

JW & Associates, P.C.

Hillside, Illinois
June 27, 2023

Management's Discussion and Analysis

As management of the Village of South Chicago Heights, we offer readers of the financial statements this narrative overview and analysis of the financial activities of the Village of South Chicago Heights for the fiscal year ended December 31, 2022. We encourage readers to consider the information presented here in conjunction with the basic and supplementary financial information provided in this report.

Financial Highlights

The assets and deferred outflows of resources of the Village of South Chicago Heights exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$2,841,850 (net position). Of this amount, (\$8,647,214) (unrestricted net position) may be used to meet the Village's ongoing obligations to citizens and creditors.

The Village's total net position increased by \$3,197,204 in fiscal year 2022. Restricted net position increased by \$792,557 and unrestricted net position increased \$2,978,053. The net position from governmental activities was \$3,591,252 greater compared to the prior fiscal year while the net position from business-type activities was \$394,048 less compared to the prior fiscal year.

As of the close of the current fiscal year the Village's governmental funds reported combined ending fund balances of \$9,173,319, an increase of \$2,528,872 in comparison with the prior year. Of this total amount, \$5,583,194 is available for spending at the Village's discretion (unassigned fund balance).

At the end of the current fiscal year, fund balance for the General Fund was \$5,599,580, or 95.5 percent of annualized total General Fund expenditures. The General Fund posted a net increase of \$773,635 from operations and a total change in fund balance of \$1,718,337 after transfers to and from other funds.

The Village's total debt decreased by \$147,579 (4.8 percent) during the current fiscal year. In fiscal year 2022 the Village received a loan from the Illinois Environmental Protection Agency water revolving loan program in the amount of \$259,232, but \$131,758 in principal was forgiven by the Agency leaving a net loan amount of \$127,474.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Village of South Chicago Heights' basic financial statements. The Village's basic financial statements are comprised of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements - The government-wide financial statements are designed to provide readers with a broad overview of the Village of South Chicago Heights' finances, in a manner similar to a private sector business.

The Statement of Net Position presents information on all the Village's assets and liabilities, with the difference between the two reported as net position. Over time increases and decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating.

The Statement of Activities presents information showing how the Village'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.

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 street, sanitation and culture and recreation. The business-type activities of the Village include water and sewer operations and investment property management.

The government-wide financial statements can be found on pages 19-22 of this report.

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 state and 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 - are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, 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 a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of 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 this comparison between governmental funds and governmental activities.

The Village of South Chicago Heights maintains six 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, and Tax Increment Financing Fund, which are considered to be major funds. Data from the other four governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The Village adopts an annual appropriations ordinance for its governmental funds. Budgetary comparison statements have been provided for the governmental funds to demonstrate compliance with this ordinance.

The basic governmental fund financial statements can be found on pages 23-25 of this report.

Proprietary funds - used by the Village are of the enterprise type. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Village uses enterprise funds to account for its water operation, sewer operation and rental of property held for future use.

Proprietary funds 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 Fund, Sewer Fund and Property Management Fund, which are considered to be major funds of the Village.

The basic proprietary fund financial statements can be found on pages 26-28 of this report.

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 used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 29-30 of this report.

Notes to the financial statements - The notes provide additional information that is essential to a full understanding of the data provided in the governmental-wide and fund financial statements. The notes to the financial statements can be found on pages 31-70 of this report.

Other information - In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Village's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on pages 71-107 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 108-124 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Village of South Chicago Heights, assets and deferred outflows of resources exceeded liabilities and deferred inflows by \$2,841,850 at the close of the most recent fiscal year.

Village of South Chicago Heights Net Assets

	Governmental activities		Business-type activities		Total	
	12/31/2022	12/31/2021	12/31/2022	12/31/2021	12/31/2022	12/31/2021
Current assets	\$ 15,494,717	\$ 12,799,771	\$ (446,470)	\$ (23,813)	\$ 15,048,247	\$ 12,775,958
Non-current assets						
Capital assets	5,877,301	6,444,112	3,502,910	3,624,296	9,380,211	10,068,408
Total assets	\$ 21,372,018	\$ 19,243,883	\$ 3,056,440	\$ 3,600,483	\$ 24,428,458	\$ 22,844,366
Total deferred outflows of resources	\$ 2,736,406	\$ 2,520,098	\$ 123,677	\$ -	\$ 2,860,083	\$ 2,520,098
Current liabilities	\$ 1,227,522	\$ 1,623,717	\$ 617,935	\$ 646,502	\$ 1,845,457	\$ 2,270,219
Non-current liabilities	15,271,292	17,483,525	1,290,453	1,084,055	16,561,745	18,567,580
Total liabilities	\$ 16,498,814	\$ 19,107,242	\$ 1,908,388	\$ 1,730,557	\$ 18,407,202	\$ 20,837,799
Total deferred inflows of resources	\$ 6,030,265	\$ 4,668,646	\$ 9,224	\$ 213,373	\$ 6,039,489	\$ 4,882,019
Net position:						
Net investment in capital assets	\$ 4,104,722	\$ 4,432,286	\$ 3,378,454	\$ 3,624,296	\$ 7,483,176	\$ 8,056,582
Restricted	4,005,888	3,213,331	-	-	4,005,888	3,213,331
Unrestricted	(6,531,265)	(9,657,524)	(2,115,949)	(1,967,743)	(8,647,214)	(11,625,267)
Total net position	<u>\$ 1,579,345</u>	<u>\$ (2,011,907)</u>	<u>\$ 1,262,505</u>	<u>\$ 1,656,553</u>	<u>\$ 2,841,850</u>	<u>\$ (355,354)</u>

The largest portion of the Village of South Chicago Heights's net position reflects its investment in capital assets (land, buildings, infrastructure 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; consequently these assets are not available for future spending. Although the Village's investments 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.

The next largest portion of the Village's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the Village's ongoing obligations to citizens and creditors.

At the end of the current fiscal year the Village is able to report positive balances in two of three categories of net position for the government as a whole. The negative balance of unrestricted net position is primarily a reflection of the Village's long-term pension and benefit liabilities.

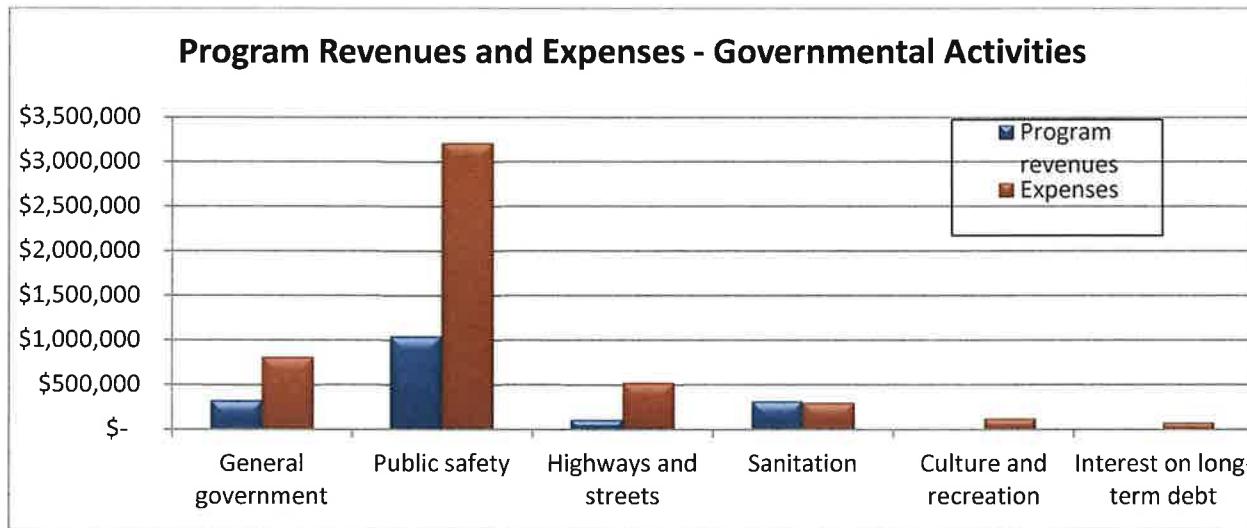
The Village's net position increased by \$3,197,204 from the prior fiscal year. The details of these financial results for the governmental activities and business-type activities are discussed below.

Governmental activities

Governmental activities increased the Village's net position by \$3,591,252 from the prior year for an ending balance of \$1,579,345. Compared to last fiscal year revenues decreased 5.4 percent and expenses decreased 10.6 percent with no significant changes in the types or levels of services provided by the government. On the revenue side, moderate increases in most categories were partially offset by decrease in one-time capital grants. Continued growth in state-shared taxes and ambulance charges for service were the main revenue leaders. Much of the decrease in expenses, which mostly occurred in the general government and public safety functions, is driven by valuation changes in long-term pension and OPEB liabilities. These costs did not materially change the Village's current cash position, but they continue to whipsaw long-term liabilities and the associated benefit expenses. Additionally, cash transfers from the business-type funds greatly contributed to the change in net position, as the Village continues to sell-off surplus real property parcels and return them to the tax rolls.

Village of South Chicago Heights Changes in Net Position

	Governmental activities		Business-type activities		Total	
	12/31/2022	12/31/2021	12/31/2022	12/31/2021	12/31/2022	12/31/2021
Revenues:						
Program revenues						
Charges for services	\$ 1,616,631	\$ 1,468,746	\$ 1,531,456	\$ 1,413,400	\$ 3,148,087	\$ 2,882,146
Operating grants & contributions	84,531	85,593	-	20,812	84,531	106,405
Capital grants & contributions	114,609	948,054	131,758	-	246,367	948,054
General revenues						
Property taxes	2,385,869	2,551,965	(971)	2,004	2,384,898	2,553,969
State shared taxes - unrestricted	2,906,949	2,651,528	-	-	2,906,949	2,651,528
Other taxes	390,495	351,881	-	-	390,495	351,881
Other revenues	142,795	12,253	425,000	322,000	567,795	334,253
Total revenues	\$ 7,641,879	\$ 8,070,020	\$ 2,087,243	\$ 1,758,216	\$ 9,729,122	\$ 9,828,236
Expenses:						
General government	\$ 767,356	\$ 916,880	\$ -	\$ -	\$ 767,356	\$ 916,880
Public safety	3,206,894	3,589,470	-	-	3,206,894	3,589,470
Highways & streets	525,096	600,612	-	-	525,096	600,612
Sanitation	303,724	295,139	-	-	303,724	295,139
Culture & recreation	125,699	119,178	-	-	125,699	119,178
Interest on long-term debt	76,858	80,969	-	-	76,858	80,969
Water system	-	-	1,352,321	1,285,573	1,352,321	1,285,573
Sewer system	-	-	94,314	118,879	94,314	118,879
Property management	-	-	79,656	44,431	79,656	44,431
Total expenses	\$ 5,005,627	\$ 5,602,248	\$ 1,526,291	\$ 1,448,883	\$ 6,531,918	\$ 7,051,131
Excess(deficiency) before transfers	\$ 2,636,252	\$ 2,467,772	\$ 560,952	\$ 309,333	\$ 3,197,204	\$ 2,777,105
Transfers	\$ 955,000	\$ (128,109)	\$ (955,000)	\$ 128,109	\$ -	\$ -
Increase (decrease) in net position	\$ 3,591,252	\$ 2,339,663	\$ (394,048)	\$ 437,442	\$ 3,197,204	\$ 2,777,105
Net position, January 1	\$ (2,011,907)	\$ (4,351,570)	\$ 1,656,553	\$ 1,219,111	\$ (355,354)	\$ (3,132,459)
Net position, December 31	\$ 1,579,345	\$ (2,011,907)	\$ 1,262,505	\$ 1,656,553	\$ 2,841,850	\$ (355,354)

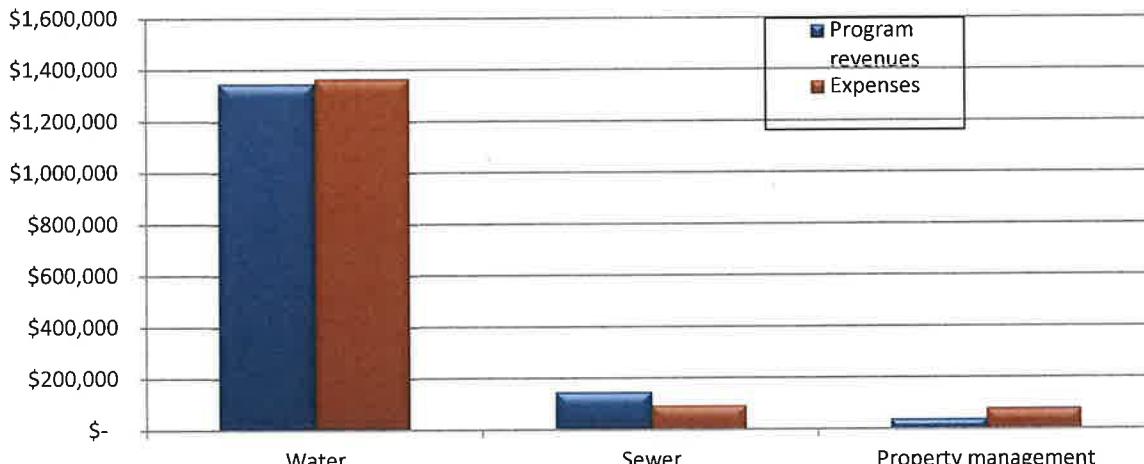


Business-type activities

Business-type activities decreased the Village's net position by \$394,048. Positive results were recorded in two of the three funds. Ending net position for all activities totaled \$1,262,505.

A steady volume of water sales and a mid-year 4.45 percent increase in water rates combined to result in net positive Water Fund operating income again while the Sewer Fund also returned to positive operating results in 2022. Additionally, a one-time capital grant from the Illinois EPA contributed to the improved net position of the Water Fund. Operating expenses for the three funds increased a moderate 5.3 percent from 2021, while their combined operating revenues increased 8.4 percent. Capital improvements to the supply portion of the water system were completed in 2022 although the high cost involved with replacing aging underground infrastructure will continue to be the major challenge to achieving consistent break-even results for the Water Fund for the foreseeable future. The Property Management Fund continued to operate as a repository for abandoned properties acquired for the cost of legal fees. The Fund was able to negotiate the sale of a significant commercial property and improve another to make it more salable. Sale proceeds were transferred to the General Fund at year-end.

Program Revenues and Expenses - Business-type Activities



Financial Analysis of the Government's Funds

As noted earlier, the Village of South Chicago Heights 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. Such information is useful in assessing the Village's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the Village of South Chicago Heights itself, or a group or individual that has been delegated authority to assign resources for particular purposes by the Board of Trustees.

As of the end of the current fiscal year, the Village's governmental funds reported combined ending fund balances of \$9,173,319, an increase of \$2,528,872 in comparison with the prior year. Of this total amount \$3,026,792 is restricted for improvements within the Village's TIF area, \$541,997 is restricted for State approved street projects, \$3,747 is restricted for debt service, and \$17,589 is non-spendable; the remainder constitutes unassigned fund balance.

The General Fund is the chief operating fund of the Village. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$5,583,194. As a measure of the General Fund's liquidity, it may be useful to compare unreserved fund balance to total fund expenditures. Unassigned fund balance represents 95.5 percent of total annualized General Fund expenditures.

The fund balance of the Village's General Fund increased by \$1,718,337 during the current fiscal year. Revenues increased 0.6 percent from 2021 with seven of ten revenue categories showing year over year increases. Charges for services was the largest gainer, increasing almost 39 percent as a result of revised procedures for ambulance billing, however this was partially offset by increased collection costs. State-shared taxes showed the next largest increase in revenue dollars, but only 9 percent greater than the prior year, with most sources at or above pre-Covid levels; in addition, results for sales tax essentially mirrored the state-shared revenue trend. Grant revenue saw the greatest decrease after the significant one-time capital grant in 2021, returning to typical annual levels. Additionally the Village received a second tranche of ARP funding, which is as yet unearned. Expenditures from current operations increased 6.3 percent from 2021 almost all of which were in the Public Safety activity with contractual ambulance expenditures increasing 37 percent, Police and Fire dispatch services increasing

9.9 percent and public safety wages and benefits increasing 5.0 percent. Capital expenditures were 74.0 percent less than the prior year due to the one-time purchase of a new fire engine in 2021, with most 2022 purchases being normal recurring replacements of capital equipment.

The fund balance of the Tax Increment Financing Fund increased by 30.3 percent; revenue from the three TIF areas generated 4.6 percent more revenue than the previous year as the values of Areas #2 and #4 rise above their base levels, while Area #1 approaches the end of its life. There were no new applications for development incentives. Two new improvement projects were in area number 4. Partial proceeds from sale of a parcel of real property that was previously purchased with TIF Area 2 funds was also returned to the Fund in Fiscal Year 2022.

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

Net position of the Water Fund at the end of the current fiscal year amounted to (\$201,443), with \$2,467,033 of this amount being the Village's net investment in capital assets of the water system. The fund posted operating income of \$31,415 in 2022 and a total change in net position of \$121,908 after non-operating revenues, expenses and capital contributions. Operating revenues increased 7.0 percent over the prior year, due to a 4.45 percent rate increase and increased customer demand. Operating expenses increased 6.8 percent, almost entirely due to higher personal service benefit costs. In addition, the fund benefitted from a partial forgiveness from repayment of loan proceeds it received from the Illinois EPA to finance system technology upgrades. This was recorded as a non-operating one-time grant.

Net position of the Sewer Fund at the end of the current fiscal year amounted to \$1,370,234 with \$850,252 of this amount being the Village's net investment in capital assets of the sewer system. The fund posted operating income of \$52,387 and a total increase in net position of \$55,895 after non-operating revenues; charges for sales were 7.8 percent higher than 2021 due to increased demand. Expenses decreased 20.7 percent over the prior year due to decreased contractual system maintenance expenses.

Net position of the Property Management Fund amounted to \$93,714, entirely unrestricted. The decrease in net position from operations was \$41,851. The total decrease in net position was \$571,851 after transfers to other funds of proceeds from the sale of surplus real property.

General Fund Budgetary Highlights

The Village made no changes to estimated revenues or required a supplemental appropriation but made one transfer of appropriations during the fiscal year. Overall actual expenditures were \$1,034,210 less than appropriated and revenues were \$464,091 greater than originally estimated. Appropriation transfers were generally from object to object within departments and transfers between departments was minimal and not significant.

Actual revenues exceeded the original estimate in five of the ten revenue categories. The most significant variances were Intergovernmental Taxes \$285,585, Charges for Services \$246,793 and Grants (\$119,850). The variance in Intergovernmental Taxes is a result of the post-Covid economic recovery occurring much sooner than anticipated when the fiscal year 2022 budget was prepared; expectations were for lower growth for certain tax revenues. Because of a large year-over year increase in actual ambulance revenue, Charges for Services surpassed its budget goal as the updated ambulance billing process achieves the level originally anticipated. The shortfall in Grants was primarily due to the budgeted purchase of the apparatus room exhaust system being deferred to fiscal year 2023. The only other notable deviation from the original budget was an increase in Interest revenue, which can be attributed to the generational level of inflation that occurred in 2023.

In Fiscal Year 2022 actual expenditures exceeded appropriations in 90 of 366 appropriation lines within the General Fund, requiring appropriation transfers to cover the overage. In most cases these transfers stayed within the same department and expenditure functional group (i.e. Contractual Services, Commodities, etc.) and were not significant. Interdepartmental transfers were made as follows: to the Zoning Board of Appeals - \$11,800 in appropriation authority was moved from Legal Services to cover the

cost of legal services related to special use applications and \$1,135 from Building & Code Enforcement for additional meeting costs; \$9,760 to the Building Maintenance Department from Contingency to cover the cost of lighting upgrades at Village Hall and the Public Safety Building; and \$6,620 to the Park Maintenance Department from the Senior Center Maintenance Department for Pavilion electrical improvements.

Capital Asset and Debt Administration

Capital assets - The Village of South Chicago Heights' net investment in capital assets for its governmental and business-type activities as of December 31, 2022, amounts to \$9,380,211. This investment in capital assets includes land, buildings, improvements, systems, machinery and equipment, park facilities, streets and bridges. New equipment purchases and other capital improvements totaled \$546,333 during the year, while asset disposals and sale of real property totaled \$164,376. The net increase in the Village's investment in capital assets was \$341,957. Depreciation of these assets reduced the total amount by \$838,079 (\$594,653 for governmental activities and \$243,426 for business-type activities).

Village of South Chicago Heights Capital Assets

(net of accumulated depreciation)

	Governmental activities		Business-type activities		Total	
	12/31/2022	12/31/2021	12/31/2022	12/31/2021	12/31/2022	12/31/2021
Land	\$ 513,274	\$ 513,274	\$ 750	\$ 750	\$ 514,024	\$ 514,024
Construction in progress	82,579	-	-	125,625	82,579	125,625
Buildings	2,893,657	3,104,158	41,174	49,693	2,934,831	3,153,851
Land Improvements	92,591	53,309	61,169	-	153,760	53,309
Equipment	255,033	323,475	3,352	9,098	258,385	332,573
Vehicles	825,114	899,737	-	-	825,114	899,737
Street infrastructure	1,215,053	1,338,333	-	-	1,215,053	1,338,333
Sewer system	-	-	846,900	918,921	846,900	918,921
Water system	-	-	2,549,565	2,461,209	2,549,565	2,461,209
Total	<u>\$ 5,877,301</u>	<u>\$ 6,232,286</u>	<u>\$ 3,502,910</u>	<u>\$ 3,565,296</u>	<u>\$ 9,380,211</u>	<u>\$ 9,797,582</u>

Additional information on the Village's capital assets can be found on pages 43-44 in the notes to the financial statements of this report.

Long-term debt - At the end of the current fiscal year, the Village of South Chicago Heights had total outstanding bonded debt of \$1,690,000, along with total long-term note debt of \$1,207,755. These amounts are comprised of debt backed by the full faith and credit of the Village. The Village's total long-term debt decreased by \$147,579 (4.8 percent) during the current fiscal year.

Village of South Chicago Heights Outstanding Debt

	Governmental activities		Business-type activities		Total	
	12/31/2022	12/31/2021	12/31/2022	12/31/2021	12/31/2022	12/31/2021
General obligation bonds	\$ 1,690,000	\$ 1,800,000	\$ -	\$ -	\$ 1,690,000	\$ 1,800,000
Long-term notes payable	-	-	1,207,755	1,245,334	1,207,755	1,245,334
Total	<u>\$ 1,690,000</u>	<u>\$ 1,800,000</u>	<u>\$ 1,207,755</u>	<u>\$ 1,245,334</u>	<u>\$ 2,897,755</u>	<u>\$ 3,045,334</u>

State statutes limit the amount of general obligation debt a governmental entity may issue to 8.625 percent of its total equalized assessed valuation. The current debt limitation for the Village of South Chicago Heights is \$4,142,601.

In 2019 Standard and Poors Global Ratings affirmed its "A" rating on the Village's Series 2015 general obligation bonds.

Additional information on the Village's long-term debt can be found on pages 44-46 in the notes to the financial statements of this report.

Economic Factors and Next Year's Budgets and Rates

The Village's 2023 budget does not include any new programs or significant changes in operations. The budget was developed with the following economic assumptions;

- Home rule status relieves the Village of State imposed property tax rate limits, however the Village is voluntarily abiding by the tax cap limit of a 5.0 percent increase.
- Since 2022 was not a triennial reassessment year, no increase in taxable assessed value was assumed.
- State shared revenue sources were estimated based on analysis provided by the Illinois Municipal League adjusted for current trends. These revenues are expected to be similar to 2022 if not greater, due to the effects of sustained inflation on the overall economy.
- The Fiscal Year 2023 budget includes grant revenue from several sources, some already awarded and probable, others anticipatory. Budgeted capital equipment funded by grants will not be purchased until the grant revenue is confirmed.
- The current water supplier contract expires in May 2023, with a rate increase of up to 15 percent expected upon renewal. Under the Village's long-term rate plan, a customer rate increase of 8 percent is expected to be sufficient to cover the increased costs.
- The full-time police bargaining unit is scheduled for a 3.0 percent cost of living increase in 2023 after approval of a new four year agreement in 2022 which significantly increased wage rates; and the Village has budgeted a lump-sum 3.0 percent of wages to cover non-union cost of living and merit adjustments.
- A new multi-tier wage schedule for part-time police officers is adopted beginning in 2023, while wages for part-time firefighters include longevity incentives. Wage rates for public works and administrative employees are adjusted to be more market competitive.
- Employee contributions for medical and dental insurance are scheduled to increase from 9 to 10 percent of premiums at mid-year.
- Health and dental insurance premiums are estimated to increase 3.0 to 5.0 percent depending on plan tier for the July 2023 plan renewal.

Fiscal Year 2023 estimated revenues for all funds, except fiduciary funds, total \$9,787,700, and budgeted expenditures for all funds, except fiduciary funds, total \$10,595,695. At the end of fiscal year 2022 the Village had \$5,575,417 in unassigned fund balance which can be used to cover any actual shortfall from operations in 2023.

Requests for Information

This financial report is designed to provide a general overview of the Village of South Chicago Heights' 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 financial information should be addressed to the Village of South Chicago Heights Finance Director, 3317 Chicago Road, South Chicago Heights, Illinois 60411.

BASIC FINANCIAL STATEMENTS

Village of South Chicago Heights, Illinois

Statement of Net Position

December 31, 2022

(The Notes to the Financial Statements are an integral part of this statement)

	Primary Government		Total Primary Government
	Governmental Activities	Business-type Activities	
Assets			
Current assets			
Cash and cash equivalents	\$ 7,571,194	\$ 365,885	\$ 7,937,079
Investments	884,529	-	884,529
Receivables (net of allowance for uncollectibles)	5,846,405	314,674	6,161,079
Internal balances	1,175,000	(1,175,000)	-
Inventories	1,645	47,971	49,616
Prepaid items	15,944	-	15,944
Total current assets	\$ 15,494,717	\$ (446,470)	\$ 15,048,247
Noncurrent assets			
Capital assets,not being depreciated			
Land	\$ 513,274	\$ 750	\$ 514,024
Construction in progress	82,579	-	82,579
Capital assets, net of accumulated depreciation			
Buildings and system	2,893,657	3,437,639	6,331,296
Improvements other than buildings	92,591	61,169	153,760
Machinery and equipment	1,080,147	3,352	1,083,499
Infrastructure	1,215,053	-	1,215,053
Total noncurrent assets	\$ 5,877,301	\$ 3,502,910	\$ 9,380,211
Total assets	\$ 21,372,018	\$ 3,056,440	\$ 24,428,458
Deferred outflows of resources			
Deferred Items - IMRF	\$ 445,009	\$ 123,677	\$ 568,686
Deferred Items - Police Pension	\$ 2,291,397	-	\$ 2,291,397
Total deferred outflows of resources	\$ 2,736,406	\$ 123,677	\$ 2,860,083
Total assets and deferred outflows of resources	\$ 24,108,424	\$ 3,180,117	\$ 27,288,541

	Primary Government			
	Governmental Activities	Business-type Activities		Total Primary Government
Liabilities				
Current liabilities				
Accounts payable and other current liabilities	\$ 531,596	\$ 416,255	\$ 947,851	
Accrued interest payable	6,029	25,896	31,925	
Unearned revenue	548,890	-	548,890	
Current portion on long term liabilities				
Notes Payable	-	173,120	173,120	
Bonds Payable	115,000	-	115,000	
Compensated Absences	26,007	2,664	28,671	
Total current liabilities	\$ 1,227,522	\$ 617,935	\$ 1,845,457	
Noncurrent liabilities:				
Notes Payable	\$ -	\$ 1,034,635	\$ 1,034,635	
Bonds Payable	1,575,000	-	1,575,000	
Net Pension Liability - IMRF	917,201	254,908	1,172,109	
Net Pension Liability - Police Pension	6,094,876	-	6,094,876	
Net Pension Liability - Firefighters' Pension	410,576	-	410,576	
Total OPEB Liability	6,257,991	-	6,257,991	
Compensated Absences	15,648	910	16,558	
Total noncurrent liabilities	\$ 15,271,292	\$ 1,290,453	\$ 16,561,745	
Total liabilities	\$ 16,498,814	\$ 1,908,388	\$ 18,407,202	
Deferred inflows of resources				
Property taxes	\$ 4,196,831	\$ 8,586	\$ 4,205,417	
Deferred items - IMRF	2,294	638	2,932	
Deferred Items - Police Pension	1,831,134	-	1,831,134	
Deferred Items - Firefighters' Pension	6	-	6	
Total deferred inflows of resources	\$ 6,030,265	\$ 9,224	\$ 6,039,489	
Total liabilities and deferred inflows of resources	\$ 22,529,079	\$ 1,917,612	\$ 24,446,691	
Net Position				
Net Investment in capital assets	\$ 4,104,722	\$ 3,378,454	\$ 7,483,176	
Restricted for:				
Economic development	3,460,144	-	3,460,144	
Highways & streets	541,997	-	541,997	
Debt service	3,747	-	3,747	
Unrestricted	(6,531,265)	(2,115,949)	(8,647,214)	
Total net position	\$ 1,579,345	\$ 1,262,505	\$ 2,841,850	

Village of South Chicago Heights, Illinois

Statement of Activities

For the Year Ended December 31, 2022

(The Notes to the Financial Statements are an integral part of this statement)

Functions / Programs	Expenses	Program Revenues			Capital Grants and Contributions
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					
Governmental activities:					
General government	\$ 767,356	\$ 329,036	\$ -	\$ -	
Public safety	3,206,894	951,744	66,941	23,673	
Highways and streets	525,096	10,452	7,040	90,936	
Sanitation	303,724	318,677	-	-	
Culture and recreation	125,699	6,722	10,550	-	
Interest on long-term debt	76,858	-	-	-	
Total governmental activities	\$ 5,005,627	\$ 1,616,631	\$ 84,531	\$ 114,609	
Business-type activities:					
Water	\$ 1,352,321	\$ 1,346,950	\$ -	\$ 131,758	
Sewer	94,314	146,701	-	-	
Property Management	79,656	37,805	-	-	
Total business-type activities	\$ 1,526,291	\$ 1,531,456	\$ -	\$ 131,758	
Total primary government	\$ 6,531,918	\$ 3,148,087	\$ 84,531	\$ 246,367	

General revenues:

Property taxes
Utility taxes
State income tax
Sales taxes
Motor fuel tax
Other state shared taxes - unrestricted
Unrestricted investment earnings
Other general revenues
Gain on sale of capital assets

Transfers

Total general revenues and transfers

Change in net position

Net position, January 1

Net position, December 31

Net (Expense) Revenue and Changes in Net Position

Primary Government			
Governmental Activities	Business-type Activities	Total	
\$ (438,320)	\$ -	\$ (438,320)	
(2,164,536)	-	(2,164,536)	
(416,668)	-	(416,668)	
14,953	-	14,953	
(108,427)	-	(108,427)	
(76,858)	-	(76,858)	
\$ (3,189,856)	\$ -	\$ (3,189,856)	
\$ -	\$ 126,387	\$ 126,387	
-	52,387	52,387	
-	(41,851)	(41,851)	
\$ -	\$ 136,923	\$ 136,923	
\$ (3,189,856)	\$ 136,923	\$ (3,052,933)	
\$ 2,385,869	\$ (971)	\$ 2,384,898	
390,495	-	390,495	
661,089	-	661,089	
1,637,076	-	1,637,076	
165,011	-	165,011	
443,773	-	443,773	
114,724	-	114,724	
15,571	-	15,571	
12,500	425,000	437,500	
\$ 955,000	\$ (955,000)	\$ -	
\$ 6,781,108	\$ (530,971)	\$ 6,250,137	
\$ 3,591,252	\$ (394,048)	\$ 3,197,204	
\$ (2,011,907)	\$ 1,656,553	\$ (355,354)	
\$ 1,579,345	\$ 1,262,505	\$ 2,841,850	

Village of South Chicago Heights, Illinois

Governmental Funds

Balance Sheet

December 31, 2022

(The Notes to the Financial Statements are an integral part of this statement)

	General Fund	Tax Increment Financing Fund	Non-major Governmental Funds	Total Governmental Funds
Assets				
Assets				
Cash and cash equivalents	\$ 3,572,490	\$ 2,843,879	\$ 1,154,825	\$ 7,571,194
Investments	884,529	-	-	884,529
Receivable (net of allowance for uncollectibles)	4,138,259	1,451,956	256,190	5,846,405
Due from other funds	1,215,275	-	-	1,215,275
Prepaid items	15,944	-	-	15,944
Inventory	442	-	1,203	1,645
Total assets	\$ 9,826,939	\$ 4,295,835	\$ 1,412,218	\$ 15,534,992
Liabilities, deferred inflows of resources and fund balances				
Liabilities				
Accounts / vouchers payable	\$ 285,272	\$ 740	\$ 83,792	\$ 369,804
Accrued payroll	73,475	-	-	73,475
Due to other funds	-	-	40,275	40,275
Unearned revenue	4,143	-	544,747	548,890
Deposits payable	8,050	-	-	8,050
Other liabilities	80,267	-	-	80,267
Total liabilities	\$ 451,207	\$ 740	\$ 668,814	\$ 1,120,761
Deferred inflows of resources				
Property and intergovernmental taxes	\$ 2,009,231	\$ 1,268,303	\$ 196,457	\$ 3,473,991
Charges for services, fines and grants	1,766,921	-	-	1,766,921
Total deferred inflows of resources	\$ 3,776,152	\$ 1,268,303	\$ 196,457	\$ 5,240,912
Fund Balances				
Nonspendable	\$ 16,386	\$ -	\$ 1,203	\$ 17,589
Restricted for capital projects	-	-	-	-
Restricted for economic development	-	3,026,792	-	3,026,792
Restricted for highways & streets	-	-	541,997	541,997
Restricted for debt service	-	-	3,747	3,747
Unassigned	5,583,194	-	-	5,583,194
Total fund balances	\$ 5,599,580	\$ 3,026,792	\$ 546,947	\$ 9,173,319
Total liabilities, deferred inflows of resources and fund balances	\$ 9,826,939	\$ 4,295,835	\$ 1,412,218	

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.	\$ 5,877,301
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	1,044,081
Deferred inflows and outflows of resources related to the net pension liability and total OPEB liability are not current financial resources and therefore are not reported in the governmental funds	902,972
Long-term liabilities, including bond payable, are not due and payable in the current period and therefore are not reported in the funds.	(15,418,328)
Net position of governmental activities	\$ 1,579,345

Village of South Chicago Heights, Illinois

Governmental Funds

Statement of Revenues, Expenditures

and Changes in Fund Balances

For the Year Ended December 31, 2022

(The Notes to the Financial Statements are an integral part of this statement)

	General Fund	Tax Increment Financing Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues				
Local taxes	\$ 2,040,350	\$ 663,186	\$ 173,546	\$ 2,877,082
State shared taxes	2,739,635	-	165,011	2,904,646
Licenses and permits	327,281	-	-	327,281
Charges for services	904,793	-	-	904,793
Fines and forfeitures	316,050	-	-	316,050
Rent	67,836	-	-	67,836
Grants	68,850	-	90,936	159,786
Interest	66,319	40,044	8,361	114,724
Reimbursements	72,310	-	-	72,310
Other revenue	32,347	-	-	32,347
Total revenues	\$ 6,635,771	\$ 703,230	\$ 437,854	\$ 7,776,855
Expenditures				
Current				
General government	\$ 1,488,263	\$ 12,075	\$ 4,569	\$ 1,504,907
Public safety	3,387,403	-	-	3,387,403
Highways and streets	363,872	-	37,224	401,096
Sanitation	303,724	-	-	303,724
Culture and recreation	93,226	-	-	93,226
Total current expenditures	\$ 5,636,488	\$ 12,075	\$ 41,793	\$ 5,690,356
Capital outlay	\$ 225,648	\$ 46,250	\$ 66,004	\$ 337,902
Debt service				
Principal	\$ -	\$ -	\$ 110,000	\$ 110,000
Interest and fiscal charges	-	-	77,225	77,225
Total debt service expenditures	\$ -	\$ -	\$ 187,225	\$ 187,225
Total expenditures	\$ 5,862,136	\$ 58,325	\$ 295,022	\$ 6,215,483
Excess (deficiency) of revenues over (under) expenditures	\$ 773,635	\$ 644,905	\$ 142,832	\$ 1,561,372
Other financing sources and uses				
Transfers in	\$ 950,000	\$ 5,000	\$ 17,798	\$ 972,798
Proceeds from sale of capital assets	12,500	-	-	12,500
Transfers out	(17,798)	-	-	(17,798)
Total other financing sources and uses	\$ 944,702	\$ 5,000	\$ 17,798	\$ 967,500
Net change in fund balances	\$ 1,718,337	\$ 649,905	\$ 160,630	\$ 2,528,872
Fund balances, January 1	\$ 3,881,243	\$ 2,376,887	\$ 386,317	\$ 6,644,447
Fund balances, December 31	\$ 5,599,580	\$ 3,026,792	\$ 546,947	\$ 9,173,319

Village of South Chicago Heights, Illinois

Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2022

(The Notes to the Financial Statements are an integral part of this statement)

Amounts reported for governmental activities in the statement of activities (pages 21-22)
are different because:

Net change in fund balances - total governmental funds (page 24)	\$ 2,528,872
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. This is the amount by which capital outlays exceeded depreciation in the current period (see note - page 43).	(354,985)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(147,476)
The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Change in Deferred Items - IMRF	1,177,743
Change in Deferred Items - Police Pension	(1,602,952)
Change in Deferred Items - Firefighters Pension	(16)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Principal Payments on General Obligation Bonds	110,000
Increase in Net Pension Liability - IMRF	(1,129,027)
Decrease in Net Pension Liability - Police Pension	1,334,906
Decrease in Net Pension Liability - Firefighters Pension	14,686
Decrease in Total OPEB Liability	1,663,778
Increase in Compensated Absences Payable	(4,644)
Decrease in Accrued Interest	367
Change in net position of governmental activities (pages 21-22)	<u>\$ 3,591,252</u>

Village of South Chicago Heights, Illinois

Proprietary Funds

Statement of Fund Net Position
December 31, 2022

(The Notes to the Financial Statements are an integral part of this statement)

	Business-type activities - Enterprise funds					
			Property Management Fund			
	Water Fund	Sewer Fund		Totals		
Assets						
Current assets:						
Cash and cash equivalents	\$ 13,190	\$ 316,900	\$ 35,795	\$ 365,885		
Accounts receivable (net of allowance for uncollectibles)	266,698	47,976	-	314,674		
Due from other funds	-	200,000	-	200,000		
Inventories	47,971	-	-	47,971		
Prepaid items	-	-	-	-		
Total current assets	<u>327,859</u>	<u>564,876</u>	<u>35,795</u>	<u>928,530</u>		
Non-current assets:						
Capital assets (net of accumulated depreciation)						
Land	750	-	-	750		
Buildings and system	2,590,739	846,900	-	3,437,639		
Improvements other than buildings	-	-	61,169	61,169		
Machinery and equipment	-	3,352	-	3,352		
Total non-current assets	<u>2,591,489</u>	<u>850,252</u>	<u>61,169</u>	<u>3,502,910</u>		
Total assets	\$ 2,919,348	\$ 1,415,128	\$ 96,964	\$ 4,431,440		
Deferred outflows of resources						
Deferred items - IMRF	<u>123,677</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>123,677</u>	
Total assets and deferred outflows of resources	\$ 3,043,025	\$ 1,415,128	\$ 96,964	\$ 4,555,117		
Liabilities						
Current liabilities:						
Accounts payable	\$ 116,371	\$ 2,151	\$ 3,250	\$ 121,772		
Accrued payroll	4,333	-	-	4,333		
Compensated absences	2,664	-	-	2,664		
Due to other governments	-	38,450	-	38,450		
Due to other funds	1,375,000	-	-	1,375,000		
Customer deposits	251,700	-	-	251,700		
Accrued interest payable	25,896	-	-	25,896		
Total current liabilities	<u>1,775,964</u>	<u>40,601</u>	<u>3,250</u>	<u>1,819,815</u>		
Noncurrent liabilities:						
Due within one year						
Notes payable	173,120	-	-	173,120		
Due in more than one year						
Compensated absences	910	-	-	910		
Net pension liability - IMRF	254,908	-	-	254,908		
Notes payable	1,034,635	-	-	1,034,635		
Total noncurrent liabilities	<u>1,463,573</u>	<u>-</u>	<u>-</u>	<u>1,463,573</u>		
Total liabilities	\$ 3,239,537	\$ 40,601	\$ 3,250	\$ 3,283,388		
Deferred inflows of resources						
Property taxes	\$ 4,293	\$ 4,293	\$ -	\$ 8,586		
Deferred items - IMRF	638	-	-	638		
Total deferred inflows of resources	\$ 4,931	\$ 4,293	\$ -	\$ 9,224		
Total liabilities and deferred inflows of resources	\$ 3,244,468	\$ 44,894	\$ 3,250	\$ 3,292,612		
Net position						
Net Investment in capital assets	\$ 2,467,033	\$ 850,252	\$ 61,169	\$ 3,378,454		
Unrestricted	(2,668,476)	519,982	32,545	(2,115,949)		
Total net position	\$ (201,443)	\$ 1,370,234	\$ 93,714	\$ 1,262,505		

Village of South Chicago Heights, Illinois

Proprietary Funds

Statement of Revenues, Expenses
and Changes in Fund Net Position
For the Year Ended December 31, 2022

(The Notes to the Financial Statements are an integral part of this statement)

	Business-type activities - Enterprise funds				
	Water Fund	Sewer Fund	Property Management Fund	Totals	
Operating revenues					
Water sales	\$ 1,286,519	\$ -	\$ -	\$ 1,286,519	
Sewer charges	-	143,645	-	143,645	
Fines	23,017	3,056	30,000	56,073	
Interest	-	-	7,805	7,805	
Reimbursements	36,527	-	-	36,527	
Total operating revenues	\$ 1,346,950	\$ 146,701	\$ 37,805	\$ 1,531,456	
Operating expenses					
Administration	\$ 145,746	\$ -	\$ -	\$ 145,746	
Cost of sales and services	1,004,130	16,547	79,656	1,100,333	
Depreciation	165,659	77,767	-	243,426	
Total operating expenses	\$ 1,315,535	\$ 94,314	\$ 79,656	\$ 1,489,505	
Operating income (loss)	\$ 31,415	\$ 52,387	\$ (41,851)	\$ 41,951	
Nonoperating revenues (expenses)					
Property tax	\$ (4,479)	\$ 3,508	\$ -	\$ (971)	
Grants	131,758	-	-	131,758	
Capital outlay	(1,610)	-	-	(1,610)	
Gain on sale of capital assets	-	-	425,000	425,000	
Interest expense	(35,176)	-	-	(35,176)	
Total nonoperating revenues (expenses)	\$ 90,493	\$ 3,508	\$ 425,000	\$ 519,001	
Income (loss) before contributions and transfers	\$ 121,908	\$ 55,895	\$ 383,149	\$ 560,952	
Capital contributions	\$ -	\$ -	\$ -	\$ -	
Transfers out	-	-	(955,000)	(955,000)	
Change in net position	\$ 121,908	\$ 55,895	\$ (571,851)	\$ (394,048)	
Total net position, January 1	\$ (323,351)	\$ 1,314,339	\$ 665,565	\$ 1,656,553	
Total net position, December 31	\$ (201,443)	\$ 1,370,234	\$ 93,714	\$ 1,262,505	

Village of South Chicago Heights, Illinois

Proprietary Funds

Statement of Cash Flows

For the Year Ended December 31, 2022

(The Notes to the Financial Statements are an integral part of this statement)

	Business-type activities - Enterprise funds				Totals
	Water Fund	Sewer Fund	Property Management Fund		
Cash flows from operating activities:					
Cash received from customers	\$ 1,328,364	360,865	\$ 37,805	\$ 1,727,034	
Cash payments for goods and services	(904,060)	(228,806)	(76,406)	(1,209,272)	
Cash payments for salaries and benefits	(293,827)	-	-	(293,827)	
Net cash provided (used) by operating activities	\$ 130,477	\$ 132,059	\$ (38,601)	\$ 223,935	
Cash flows from noncapital financing activities					
Interfund borrowing	\$ (35,000)	\$ 10,000	\$ -	\$ (25,000)	
Transfers to other funds	-	-	(955,000)	(955,000)	
Property tax receipts	6,849	2,770	-	9,619	
Net cash provided (used) by noncapital financing activities	\$ (28,151)	\$ 12,770	\$ (955,000)	\$ (970,381)	
Cash flows from capital and related financing activities					
Principal paid on debt	\$ (165,052)	\$ -	\$ -	\$ (165,052)	
Interest paid on debt	(39,039)	-	-	(39,039)	
Capital grant	131,758	-	-	131,758	
Proceeds from capital debt	127,474	-	-	127,474	
Proceeds from sale of capital assets	-	-	774,426	774,426	
Purchase of plant, property and equipment	(147,880)	-	(61,169)	(209,049)	
Net cash provided (used) by capital and related financing activities	\$ (92,739)	\$ -	\$ 713,257	\$ 620,518	
Net increase (decrease) in cash	\$ 9,587	\$ 144,829	\$ (280,344)	\$ (125,928)	
Cash and cash equivalents, January 1	\$ 3,603	\$ 172,071	\$ 316,139	\$ 491,813	
Cash and cash equivalents, December 31	\$ 13,190	\$ 316,900	\$ 35,795	\$ 365,885	
Reconciliation of operating income to net cash provided (used) by operating activities:					
Operating income	\$ 31,415	\$ 52,387	\$ (41,851)	\$ 41,951	
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation expense	\$ 165,659	\$ 77,767	\$ -	\$ 243,426	
(Increase) decrease in net accounts receivable	(21,123)	(3,181)	-	(24,304)	
(Increase) decrease in inventory	(7,249)	-	-	(7,249)	
(Increase) decrease in prepaid expense	5,270	-	-	5,270	
Increase (decrease) in accounts payable	(59,024)	5,086	3,250	(50,688)	
Increase (decrease) in accrued salaries and benefits	(561)	-	-	(561)	
Increase (decrease) in compensated absences	914	-	-	914	
Increase (decrease) in customer deposits	14,700	-	-	14,700	
Increase (decrease) in other liabilities	476	-	-	476	
Total adjustments	\$ 99,062	\$ 79,672	\$ 3,250	\$ 181,984	
Net cash provided (used) by operating activities	\$ 130,477	\$ 132,059	\$ (38,601)	\$ 223,935	

Village of South Chicago Heights, Illinois**Fiduciary Funds****Statement of Fiduciary Net Position**

December 31, 2022

(The Notes to the Financial Statements are an integral part of this statement)

	<u>Pension</u> <u>Trust Funds</u>
Assets	
Cash and cash equivalents	\$ 1,023,457
Investments, at fair value:	
Annuities	2,517,771
Due from other governments	<u>80,266</u>
Total assets	<u>\$ 3,621,494</u>
Liabilities	
Accounts / vouchers payable	\$ 600
Total liabilities	<u>\$ 600</u>
Net position	
Restricted for pension benefits	\$ 3,620,894
Total net position	<u>\$ 3,620,894</u>

Village of South Chicago Heights, Illinois**Fiduciary Funds****Statement of Changes in Fiduciary Net Position**
For the Year Ended December 31, 2022(The Notes to the Financial Statements are an integral part of this statement)

	<u>Pension Trust Funds</u>
Additions:	
Contributions	
Employer	\$ 342,841
Plan member	<u>59,883</u>
Total contributions	<u>\$ 402,724</u>
Investment income	
Net appreciation in fair value of investments	\$ (541,906)
Interest	58,337
Dividends	<u>2,042</u>
Total investment income	<u>\$ (481,527)</u>
Less investment expense	14,385
Net investment income	<u>\$ (495,912)</u>
Total additions	<u>\$ (93,188)</u>
Deductions:	
Benefits	\$ 538,830
Administrative expense	8,460
Refunds	<u>35,955</u>
Total deductions	<u>\$ 583,245</u>
Change in net position	<u>\$ (676,433)</u>
Net position restricted for pension benefits	
January 1	<u>\$ 4,297,327</u>
December 31	<u>\$ 3,620,894</u>

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
December 31, 2022

I. Summary of Significant Accounting Policies

The accounting policies of the Village of South Chicago Heights, Illinois conform to accounting principles generally accepted in the United States of America as applicable to local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board. The following is a summary of the more significant policies.

A. Reporting Entity

The Village of South Chicago Heights, Illinois is a home-rule municipal corporation, organized with powers and authorities as established in the Illinois Municipal Code (Chapter 65 of the Illinois Compiled Statutes), is governed by an elected Village President and six member Board of Trustees and operates under the President / Trustee form of government. As required by accounting principles generally accepted in the United States of America, these financial statements present the Village of South Chicago Heights and its component units, entities for which the Village is considered to be financially accountable.

Blended component units: The Village's full-time police and firefighter employees participate in the South Chicago Heights Police Pension Fund and South Chicago Heights Firefighters' Pension Fund respectively. The South Chicago Heights Police Pension Fund functions for the benefit of those employees and is governed by a five member board. Two members are elected by active fund members, one is elected by beneficiaries and two are appointed by the Village Board of Trustees. The South Chicago Heights Firefighters' Pension Fund functions for the benefit of those members and is governed by a five member board. Two members are elected by active fund members, one is elected by beneficiaries, and two are appointed by the Village Board of Trustees. The participants of both Funds are required to contribute a percentage of salary as established by state statute and the Village is obligated to fund all remaining Fund costs based upon actuarially determined levels. 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 they are legally separate from the Village, the Funds are reported as if they were part of the primary government because their sole purpose is to provide retirement benefits for the Village's sworn police officers and firefighters. The Funds are reported as pension trust funds.

B. Measurement Focus, Basis of Accounting and Basis of Presentation

The Village's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information. The government-wide focus is more on the sustainability of the Village as an entity and the change in aggregate financial position resulting from activities of the fiscal period.

Government-wide Financial Statements - The statement of net position and the statement of activities display information about the Village as a whole. In the government-wide statement of net position, both the governmental and business-type activities columns are presented on a consolidated basis by column. These statements include the financial activities of the primary government, except for fiduciary activities. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The government-wide statement of activities reflects both the direct expenses and net cost of each function of the Village's governmental activities and business-like activity. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include charges paid by the recipient for the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the Village, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each government function or business segment is self-financing or draws from the general revenues of the Village.

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
December 31, 2022
(continued)

I. Summary of Significant Accounting Policies (Continued)

B. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

Fund Financial Statements - The financial transactions of the Village are recorded in individual funds. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts that comprise its assets / deferred outflows, liabilities / deferred inflows, fund equity, revenues, and expenditures or expenses, as appropriate. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is of major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and presented as nonmajor funds. Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

Government-wide Financial Statements - The government-wide financial statements and fund financial statements for proprietary and fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets / deferred outflows and liabilities / deferred inflows (whether current or non-current) are included on the statements of net position and the operating statements present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized when earned, if measurable, and expenses are recognized as incurred, regardless of the timing of related cash flows.

The Village has reported three categories of program revenues in the statement of activities (1) charges for services, (2) program-specific operating grants and contributions, and (3) program-specific capital grants and contributions. Program revenues are derived directly from the program itself or from external sources, such as the State of Illinois; they reduce the net cost of each function to be financed from the Village's general revenues. For identifying the function to which a program revenue pertains, the determining factor for charges for services is which function generates the revenue. For grants and contributions, the determining factor is the function to which the revenues are restricted.

Eliminations have been made in the statement of net position to remove the "grossing-up" effect on assets and liabilities within the governmental activities column for amounts reported in the individual funds as interfund receivables and payables and advances. Similarly, operating transfers between funds have been eliminated in the statement of activities. Amounts reported in the governmental funds as receivable from or payable to fiduciary funds have been reclassified in the statement of net position as accounts receivable or payable to external parties.

Fund Financial Statements - Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the Village considers revenues to be available if they are collected within sixty (60) days of the end of the current fiscal period. Revenues accrued at the end of the year include charges for services, licenses and permits, fines and forfeitures, intergovernmental revenues, investment earnings, property taxes, sales taxes and income taxes. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Proprietary funds separate all activity into two categories: operating and non-operating revenues and expenses. Operating revenues and expenses result from providing services and producing and delivering goods. Non-operating revenues and expenses entail all other activity not included in operating revenues and expenses. Non-operating revenues and expenses include capital and noncapital financing activities and investing activities.

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
December 31, 2022
(continued)

I. Summary of Significant Accounting Policies (Continued)

B. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

When an expenditure/expense is incurred for purposes for which both restricted and unrestricted resources are available, it is the Village's policy to apply restricted resources first, then unrestricted resources as needed.

Differences occur from the manner in which the governmental activities and the government-wide financial statements are prepared due to the inclusion of capital asset and long-term debt activity. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The accounts of the Village are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained, consistent with legal and managerial requirements. The various funds are grouped in the financial statements in this report into six generic fund types and three broad fund categories as follows:

Governmental funds are used to account for the Village's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (when they are "measurable" and "available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Village considers taxpayer assessed and sales taxes available when in the hands of intermediary collecting governments and agencies. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Revenues considered to be susceptible to accrual are:

- Real estate tax	- Utility tax
- Telecommunications tax	- Personal property replacement tax
- State sales tax	- State income tax
- Circuit court and local ordinance fines	- Intergovernmental reimbursements
- Local use tax	- Charges for services
- Motor fuel tax	- Grants
- Video gaming tax	- Interest on investments

Governmental funds include the following fund types:

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.

Special Revenue Funds - are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

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

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
December 31, 2022
(continued)

I. Summary of Significant Accounting Policies (continued)

B. Measurement Focus, Basis of Accounting and Basis of Presentation (continued)

The Village reports the following major governmental funds:

- General Fund - The 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.
- Tax Increment Financing Fund – The Tax Increment Financing Fund is used to account for the taxes generated by increases in real property assessed valuation in the Village's two tax increment financing areas and are restricted in use for redevelopment projects and/or activities within the designated tax increment financing area.

Proprietary funds are accounted for on the flow of economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Proprietary funds include the following fund type:

Enterprise Funds - are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has 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 purposes.

The Village reports the following major proprietary funds:

- Water Fund - The Water Fund accounts for the operating activities of the Village's water utility service.
- Sewer Fund - The Sewer Fund accounts for the operating activities of the Village's sewer utility service.
- Property Management Fund - The Property Management Fund accounts for the operating activities of rental property being held for future development.

Fiduciary funds account for assets held by the Village in a trustee capacity or as an agent on behalf of others. Trust funds account for assets held by the Village under the terms of a formal trust agreement.

Pension Trust Funds - are accounted for in essentially the same manner as proprietary funds using the same measurement focus and basis of accounting.

The Village has pension trust funds for both the Police and Firefighters' Pension Plans.

C. Assets / Deferred Outflows, Liabilities / Deferred Inflows, and Equity

1. Deposits and Investments

Unrestricted deposits and investments are pooled into one common interest-earning bank account in order to maximize investment opportunities. Each fund with monies deposited in the pooled accounts has an equity therein, and interest earned on these monies is allocated based upon relative equity at each month end.

Cash equivalents, for the preparation of these financial statements, are considered to be demand deposits with banks, money markets and negotiable certificates of deposit and marketable securities that were purchased with a maturity of ninety days or less. Investments are stated at fair value. Fair value measurements are categorized 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; Level 3 inputs are significant unobservable inputs.

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
December 31, 2022
(continued)

I. Summary of Significant Accounting Policies (continued)

C. Assets / Deferred Outflows, Liabilities / Deferred Inflows, and Equity (continued)

2. Receivables and Payables

Property taxes attach as an enforceable lien on January 1. They are levied in December (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County Clerk and issued on or about February 1 and July 1 and are payable in two installments, on or about March 1 and August 1. Property taxes receivable are initially recorded at the gross levy less a 3 percent allowance for uncollectible taxes. Taxes receivable and/or the allowance are adjusted periodically to reflect taxes receivable at their estimated realizable value.

3. Inventory

Inventory is valued at the lower of cost (first-in, first-out) or market. Inventory is recorded on the basis of a physical count. Special reporting treatments are also applied to governmental fund inventories to indicate that they do not represent "available spendable resources," even though they are a component of net current assets. Such amounts are generally offset by fund balance reserve accounts.

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined as assets with a cost of \$5,000 or more and a useful life of more than one year. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at acquisition market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

All reported capital assets except land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation of all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	20-50	Years
Improvements	20-40	Years
Infrastructure - roads	20	Years
Water & sewer system	30-50	Years
Vehicles	3-10	Years
Equipment	5-10	Years

Infrastructure assets include roads, sidewalks, traffic signals, etc. The retroactive reporting of infrastructure is optional for the Village and it has not elected to do so, therefore infrastructure assets acquired prior to May 1, 2004 are not reported in the basic financial statements. The reported infrastructure assets only include those acquired subsequent to April 30, 2004.

Property, plant and equipment in the proprietary funds are recorded at cost. Donated property, plant and equipment are recorded at their acquisition value at the date of donation. Major outlays for capital assets and improvements are capitalized in proprietary funds as projects are constructed.

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
December 31, 2022
(continued)

I. Summary of Significant Accounting Policies (continued)

C. Assets / Deferred Outflows, Liabilities / Deferred Inflows, and Equity (continued)

5. Prepaid Items

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items.

6. Compensated Absences

Accumulated unpaid compensated absences are reflected in the financial statements in accordance with GASB Codification Section C60 and in the government-wide financial statements. Accumulated unpaid compensated absences are accrued when incurred in proprietary funds (using the accrual basis of accounting). A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. The General Fund is typically used to liquidate these liabilities.

It is the Village's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. The Village considers the entire amount to be a long-term obligation and thus has recorded liabilities in the Government wide statements and Water and Sewer Fund statements.

7. Interfund Receivable, 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.

8. Long-term Obligations

The Village reports long-term debt of governmental funds at face value in the government wide statements. Certain other governmental fund obligations not expected to be financed with current available resources are also reported in the government wide statement. Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate fund.

For governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. Bond proceeds are reported as an other financing source net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. For proprietary fund types, bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are expensed at the time of debt issuance.

9. Fund Equity

Restrictions of fund balance represent amounts that are not appropriable or are legally segregated for a specific purpose. Restrictions of equity are limited to outside third-party restrictions. In the fund financial statements, governmental funds report restrictions of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Committed fund balance has self-imposed limitations set in place prior to the end of the period. These limitations are imposed at the highest level of decision making that requires formal action at the same level to remove. Fund Balance of the Village may be committed for a specific purpose by direction of the Board of Trustees. Assignment of fund balance, likewise is imposed by the highest level of decision making authority, the

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
December 31, 2022
(continued)

I. Summary of Significant Accounting Policies (continued)

C. Assets / Deferred Outflows, Liabilities / Deferred Inflows, and Equity (continued)

9. Fund Equity (continued)

Village Board, which has not delegated that authority to any other official. Nonspendable fund balance includes amounts not in a spendable form, or amounts which are legally or contractually required to be maintained intact. The Village has not adopted a policy on the use of unrestricted fund balance.

Net position represent the difference between assets / deferred outflows and liabilities / deferred inflows. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Village or through external restrictions imposed by creditors, grantors, laws, or regulations of other governments.

10. Estimates

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

II. Stewardship, Compliance, and Accountability

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for most funds. The Village follows these procedures in establishing the budgetary data reflected in the financial statements:

The Village Administrator submits to the Board of Trustees a proposed appropriation ordinance for the fiscal year commencing the following January 1. The appropriation ordinance includes proposed expenditures and the means of financing them. Appropriation hearings are conducted. The appropriation is legally enacted through the passage of an ordinance. The appropriation ordinance may be amended by the vote of four members of the Board of Trustees. For consistency purposes, all financial statements utilize the term "Budget" to indicate estimated revenues or appropriations.

Actual expenditures for any object may not legally exceed the total appropriated for that object. Management does not have the authority to alter appropriations without approval of the Board of Trustees. The appropriation ordinance was amended this year. The level of control (level at which the governing body must approve expenditures in excess of appropriations, or transfer appropriated amounts) is the object (i.e. wages- overtime, equipment rental, small tools, etc.). Appropriations lapse at year end.

B. Deficit Fund Equity

At December 31, 2022 the following fund had a deficit in fund equity:

Water Fund	\$201,443
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Village of South Chicago Heights, Illinois

Notes to the Financial Statements
December 31, 2022
(continued)

II. Stewardship, Compliance, and Accountability (continued)

C. Fund Balance Classifications

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

	General	Tax		Nonmajor Funds	Total
		Increment Financing			
Fund balances					
Nonspendable					
Inventories / prepaids	\$ 16,386	\$ -		\$ 1,203	\$ 17,589
Restricted					
Economic development	-	3,026,792		-	3,026,792
Highways & streets	-	-		541,997	541,997
Debt service reserves	-	-		3,747	3,747
Unassigned	<u>5,583,194</u>	<u>-</u>		<u>-</u>	<u>5,583,194</u>
Total fund balance	<u>\$ 5,599,580</u>	<u>\$ 3,026,792</u>		<u>\$ 546,947</u>	<u>\$ 9,173,319</u>

Fund balance in the Debt Service Fund is restricted by local bond ordinances. Fund balance in the Tax Increment Financing Fund is restricted by enabling State legislation and local ordinances that created the TIF area. Fund balances in the Motor Fuel Tax and CDBG Funds (Nonmajor) are restricted by enabling State legislation and grant agreements. In the governmental funds financial statements, the Village first utilizes restricted resources to finance qualifying activities, then committed, assigned and unassigned fund balance, as applicable.

III. Detailed Notes on All Funds

A. Deposits and Investments

The Village maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "cash and cash equivalents" and/or "investments". Illinois statutes authorize the Village to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreements to repurchase these same obligations, repurchase agreements, short term commercial paper rated within the three highest classifications by at least two rating services, and the Illinois Funds (public treasurer's investment pool). Pension funds may also invest in certain non-U.S. obligations of the State of Illinois and its political subdivisions, Illinois insurance company general and separate accounts and equity mutual funds.

At December 31, 2022 the Village's cash, cash equivalents and investments consisted of the following:

Deposits at carrying amount	\$ 8,959,287
Cash on hand	1,250
Investments at fair value	3,402,300
Total	<u>\$ 12,362,837</u>

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
 December 31, 2022
 (continued)

III. Detailed Notes on All Funds (continued)

A. Deposits and Investments (continued)

These amounts are presented in the financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 7,937,080
Investments at fair value:	
Certificates of deposit	100,453
US Treasuries	165,488
State and municipal securities	468,629
Corporate bonds	149,959
Statement of Fiduciary Net Position:	
Cash and cash equivalents	1,023,457
Investments at fair value:	
Annuities	2,517,771
	Total <u><u>\$ 12,362,837</u></u>

Investments – The Village and Pension Trust Funds have the following fair value measurements:

	Total 12/31/2022	Fair value measurements using:		
		Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Debt Securities:				
U.S. Treasuries	\$ 165,488	\$ 165,488	\$ -	\$ -
Corporate Bonds	149,959	-	149,959	-
State and municipal obligations	468,629	-	468,629	-
Certificates of deposit	100,453	-	100,453	-
Annuities	2,517,771	-	-	2,517,771
Total	<u><u>\$ 3,402,300</u></u>	<u><u>\$ 165,488</u></u>	<u><u>\$ 719,041</u></u>	<u><u>\$ 2,517,771</u></u>

For Level 1 investments fair values are measured based on actual observed active market pricing of identical assets as of year end. For Level 2 investments fair values are measured based on quoted prices as of year end that were provided by the Village's third party broker.

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
 December 31, 2022
 (continued)

III. Detailed Notes on All Funds (continued)

A. Deposits and Investments (continued)

As of December 31, 2022, the Village and the Pension Trust Funds had the following investment maturities in debt securities:

	Fair value	Investment maturities				
		0 to 6 months	6 months to 1 year	1 to 5 years	6 to 10 years	More than 10 years
Primary government						
Illinois Funds*	\$ 6,667,380	\$ 6,667,380	\$ -	\$ -	\$ -	\$ -
US Treasury obligations	165,488	49,107	116,381	-	-	-
Corporate bonds	149,959	101,400	48,559	-	-	-
State of Illinois obligations	180,022	180,222	-	-	-	-
State of New Jersey obligations	244,137	244,137	-	-	-	-
State of California obligations	44,470	44,470	-	-	-	-
Total primary government	\$ 7,451,456	\$ 7,286,716	\$ 164,940	\$ -	\$ -	\$ -
Pension Trust Funds						
Illinois Funds*	\$ 7,482	\$ 7,482	\$ -	\$ -	\$ -	\$ -
Annuities	2,517,771	-	-	1,258,718	1,259,053	-
Total pension trust funds	\$ 2,525,253	\$ 7,482	\$ -	\$ 1,258,718	\$ 1,259,053	\$ -
Total	\$ 9,976,709	\$ 7,294,198	\$ 164,940	\$ 1,258,718	\$ 1,259,053	\$ -

* - The Illinois Funds Investment Pool is not registered with the SEC. The Pool is administered by the Illinois State Treasurer and oversight is provided by the Auditor General's office of the State of Illinois. The fair value of the positions in the Pool is the same as the value of the Pool shares. Because the Pool had a weighted average maturity of less than 6 months at December 31, 2022 it has been presented as an investment with a maturity of less than 6 months.

Custodial credit risk – For an investment, custodial credit risk 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 investment or collateral securities that are in the possession of an outside party. The Village had no custodial credit risk for its investments at December 31, 2022. The Pension Trust Funds limit the exposure to custodial credit risk by utilizing an independent, third party institution, selected by the pension boards, to act as a custodian for the securities.

Interest rate risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Village and the Pension Trust Funds minimize the risk by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, and investing operating funds primarily in short-term securities or similar investment pools. As a means of limiting its exposure to fair value losses arising from rising interest rates, the Village investment policy limits at least half of the Village's investment portfolio to maturities of less than one year.

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
December 31, 2022
(continued)

III. Detailed Notes on All Funds (continued)

A. Deposits and Investments (continued)

Credit and concentration of credit risk – For an investment, credit risk is the risk that the issuer or other counterparty to an investment in debt securities will not fulfill its obligation. The Village and the Pension Trust Funds limit the exposure to credit risk by primarily investing in high quality investment-grade securities. Concentration risk is defined as positions of 5% or greater in the securities of a single issuer. The investment policies of the Village and Pension Trust Funds do not include any limitations on how much U.S. Treasury and Agency securities can be held in the portfolio. The Illinois Funds are "AAAm" rated funds and credit risk is very marginal. For the primary government, 66% of the state and municipal obligations are rated "AA", 15% are rated "A" and 19% are rated "BBB+".

The Pension Trust Fund's investment policy in accordance with Illinois Compiled Statutes (ILCS) establishes the following target allocation across asset classes:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	53%	1.3%
Domestic Equities	20%	5.4%
International Equities	10%	5.5%
Real Estate	5%	4.5%
Blended	10%	3.5%
Cash and Cash Equivalents	2%	0.0%

Illinois Compiled Statutes (ILCS) limit the Fund's investments in equities, mutual funds and variable annuities to 45%. Securities in any one company should not exceed 5% of the total fund. The blended asset class is comprised of all other asset classes to allow for rebalancing the portfolio.

The long-term expected rate of return on the Fund's investments was determined using an asset allocation study conducted by the Fund's investment management consultant in December 2022 in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding the expected inflation. Best estimates or arithmetic real rates of return for each major asset class included in the Fund's target asset allocation as of December 31, 2022 are listed in the table above.

Rate of Return

For the year ended December 31, 2022, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was -13.57%; the annual money-weighted rate of return on General Fund investments, net of investment expense, was 0.48%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
 December 31, 2022
(continued)

III. Detailed Notes on All Funds (continued)

B. Receivables

Governmental funds receivables as of year-end, including applicable allowances for uncollectible accounts, are as follows:

	General Fund	Tax Increment Financing Fund	Non-major Governmental Funds	Total
Receivables:				
Property taxes	\$ 2,842,987	\$ 1,547,267	\$ 292,532	\$ 4,682,786
Other taxes	38,192	-	-	38,192
Intergovernmental	575,338	-	15,714	591,052
Accounts	553,863	-	-	553,863
Fines	190,762	-	-	190,762
Rents	664,785	-	-	664,785
Grants	31,850	-	-	31,850
Interest	4,499	-	-	4,499
 Gross receivables	 4,902,276	 1,547,267	 308,246	 6,757,789
Less: allowance for uncollectible	764,017	95,311	52,056	911,384
 Net total receivables	 <u>\$ 4,138,259</u>	 <u>\$ 1,451,956</u>	 <u>\$ 256,190</u>	 <u>\$ 5,846,405</u>

C. Interfund Receivables, Payables and Transfers

Interfund receivable and payable balances at year end were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Water Fund	\$1,175,000	Cash loan
General Fund	Debt Service Fund	\$ 40,275	Cash loan
Sewer Fund	Water Fund	\$ 200,000	Cash loan

Transfers for the fiscal year were as follows:

<u>Receiving Fund</u>	<u>Paying Fund</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Property Management Fund	\$950,000	Distribute proceeds from sale of investment properties
Debt Service Fund	General Fund	\$ 13,150	Tax levy shortfall
CDBG Fund	General Fund	\$ 4,648	Source of funds – project costs
Tax Increment Financing Fund	Property Management Fund	\$ 5,000	Return of funds transferred in prior year for capital purchase

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
 December 31, 2022
 (continued)

III. Detailed Notes on All Funds (continued)

D. Capital Assets

A summary of changes in governmental capital assets follows:

	Balance at January 1, 2022	Additions	Deletions	Balance at December 31, 2022
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 513,274	\$ -	\$ -	\$ 513,274
Construction in progress	-	82,579	-	82,579
Subtotal	513,274	82,579	-	595,853
Capital assets being depreciated				
Land improvements	234,150	46,250	-	280,400
Buildings	5,375,800	-	-	5,375,800
Equipment	3,582,890	110,839	38,751	3,654,978
Infrastructure	2,462,302	-	-	2,462,302
Subtotal	11,655,142	157,089	38,751	11,773,480
Accumulated depreciation				
Land improvements	180,841	6,968	-	187,809
Buildings	2,271,643	210,501	-	2,482,144
Equipment	2,359,677	253,904	38,751	2,574,830
Infrastructure	1,123,969	123,280	-	1,247,249
Subtotal	5,936,130	594,653	38,751	6,492,032
Total capital assets being depreciated, net	5,719,012	(437,564)	-	5,281,448
Governmental Activities capital assets, net	\$ 6,232,286	\$ (354,985)	\$ -	\$ 5,877,301

Depreciation expense was charged to governmental activities as follows:

General government	\$ 55,379
Public safety	370,145
Highways and streets	137,124
Culture and recreation	32,005
	\$ 594,653
Less: capital asset additions	239,668
Depreciation in excess of additions	\$ 354,985

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
 December 31, 2022
 (continued)

III. Detailed Notes on All Funds (continued)

D. Capital Assets (continued)

A summary of changes in business-type capital assets follows:

	Balance at January 1, 2022	Additions	Deletions	Balance at December 31, 2022
Business-type Activities				
Capital assets not being depreciated				
Land	\$ 750	\$ -	\$ -	\$ 750
Construction in progress	125,625	-	125,625	-
Subtotal	\$ 126,375	\$ -	\$ 125,625	\$ 750
Capital assets being depreciated				
Buildings	\$ 349,009	\$ -	\$ -	\$ 349,009
Land improvements	-	61,169	-	61,169
Water system	3,828,654	245,496	-	4,074,150
Water tower	2,134,198	-	-	2,134,198
Sewer system	2,595,538	-	-	2,595,538
Vehicles & equipment	251,389	-	-	251,389
Subtotal	\$ 9,158,788	\$ 306,665	\$ -	\$ 9,465,453
Accumulated depreciation				
Buildings	\$ 299,316	\$ 8,519	\$ -	\$ 307,835
Water system	3,501,643	157,140	-	3,658,783
Sewer system	1,676,617	72,021	-	1,748,638
Vehicles & equipment	242,291	5,746	-	248,037
Subtotal	\$ 5,719,867	\$ 243,426	\$ -	\$ 5,963,293.00
Business-type Activities				
capital assets, net	\$ 3,565,296	\$ 63,239	\$ 125,625	\$ 3,502,910

E. Leases

The Village is party to an agreement to lease a portion of its municipal building to another unrelated unit of local government for office space. Terms of the agreement were renewed effective March 1, 2022, and continue until February 28, 2027. The lessee has the option to extend the agreement for two additional five-year terms through February 28, 2037. Rents, paid monthly, are fixed and increase approximately 10 percent at the start of each five-year term. The Village does not have any outstanding debt on the building. The lessee can only terminate the lease at the end of each five-year term, and the Village reasonably expects the two renewal options to be exercised. In 2022 the Village recognized \$49,716 in rent from this agreement. Future rents are recognized as rent receivable and a deferred inflow of resources.

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
December 31, 2022
(continued)

III. Detailed Notes on All Funds (continued)

E. Leases (continued)

The future minimum payments required under the lease and net present value as of December 31, 2022 follows:

	Office space lease
2023	\$ 49,716
2024	49,716
2025	49,716
2026	49,716
2027	53,856
2028-32	277,980
2033-37	<u>250,650</u>
 Total minimum lease payments	 \$ 781,350
 Less amount representing interest	 <u>112,422</u>
 Present value of minimum lease payments	 <u>\$ 668,928</u>

F. Long-Term Liabilities

1. General Obligation Bonds

On March 5, 2015 the Village issued \$2,500,000 of Series 2015 General Obligation Bonds for the purpose of financing the construction of a new Public Safety building. Principal is payable on December 1 and interest is payable on June 1 and December 1 of each year from 2015 to 2034. The interest rate ranges from 2.00 percent to 4.50 percent. Property taxes are pledged to repay these bonds which are a general obligation of the Village.

2. Installment Note

In 2015 the Village entered into an agreement for the acquisition and installation of replacement water meters and an automated meter reading system. The project cost totaled \$1,985,188, however the value of the items acquired, did not meet the Village's capitalization threshold, and, as such, were thus expensed in the year of installation. The liability is payable in equal annual installments of \$200,545 including interest, through March 24, 2028. This agreement was initially entered into as a master equipment lease-purchase agreement, however under the criteria of GASB Statement 87, it is reported as a financed purchase.

3. Intergovernmental Loan

On July 20, 2021 the Village was approved for a Public Water Supply loan from the Illinois Environmental Protection Agency (IEPA) in the amount of \$263,516 for the purpose of replacing the automated water pumping management system. Principal and interest is payable on June 28 and December 28 of each year from 2022 to 2041. The interest rate is 0.83 percent. Subsequently the loan amount was reduced to \$259,474 and \$131,758 of principal was forgiven resulting in a \$127,474 financed balance. Water system revenues are pledged to repay this loan.

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
 December 31, 2022
 (continued)

III. Detailed Notes on All Funds (continued)

F. Long-Term Liabilities (continued)

4. Changes in General Long-term Liabilities

For governmental activities, debt service payments for all general obligation bonds, installment contracts and notes payable are made by the Debt Service Fund; payments on the net pension liabilities and long-term compensated absences are made by the General Fund. For business-type activities, all payments for long-term liabilities are made by the Water Fund. For the year ended December 31, 2022, changes in long-term debt principal was as follows:

Governmental Activities

	Balance 1/1/2022	Issuances	Retirements	Balance 12/31/2022	Amounts Due Within One Year
2015 G.O. bonds - Public Safety building	\$ 1,800,000	\$ -	\$ 110,000	\$ 1,690,000	\$ 115,000
Net pension liability - IMRF	-	917,201	-	917,201	-
Net pension liability - police pension	7,429,782	681,251	2,016,157	6,094,876	-
Net pension liability - firefighters pension	425,262	14,598	29,284	410,576	-
Net OPEB liability	7,921,769	184,985	1,848,763	6,257,991	-
Compensated absences	37,011	41,655	37,011	41,655	26,007
Total	\$ 17,613,824	\$ 1,839,690	\$ 4,041,215	\$ 15,412,299	\$ 141,007

Business-type Activities

	Balance 1/1/2022	Issuances	Retirements	Balance 12/31/2022	Amounts Due Within One Year
2015 water meter project note	\$ 1,245,333	\$ -	\$ 162,034	\$ 1,083,299	\$ 167,046
2021 IEPA Loan	-	127,474	3,018	124,456	6,074
Net pension liability - IMRF	-	254,908	-	254,908	-
Compensated absences	2,660	3,574	2,660	3,574	2,664
Total	\$ 1,247,993	\$ 385,956	\$ 167,712	\$ 1,466,237	\$ 175,784

The liability for pension and OPEB related debt is fully liquidated by the General Fund. For compensated absences, the debt is liquidated on covered payroll basis, approximately 90 percent to the General Fund and 10 percent to the Water Fund.

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
December 31, 2022
(continued)

III. Detailed Notes on All Funds (continued)

F. Long-Term Liabilities (continued)

5. Debt Service to Maturity

Annual debt service requirements to maturity are as follows:

Year Ending December 31	Governmental Activities			Business-type Activities			Total	
	General Obligation Bonds		Installment Note		Intergovernmental Loan			
	Principal	Interest	Principal	Interest	Principal	Interest		
2023	\$ 115,000	\$ 72,350	\$ 167,046	\$ 33,499	\$ 6,074	\$ 1,020	\$ 394,989	
2024	115,000	67,750	172,213	28,332	6,124	970	390,389	
2025	120,000	63,150	177,540	23,005	6,175	919	390,789	
2026	125,000	58,350	183,031	17,514	6,226	868	390,989	
2027	130,000	53,350	188,692	11,853	6,278	816	390,989	
2028-32	740,000	179,775	194,777	5,768	32,183	3,287	1,155,790	
2033-37	345,000	23,400	-	-	33,543	1,926	403,869	
2038-41	-	-	-	-	27,853	523	28,376	
Total	<u>\$ 1,690,000</u>	<u>\$ 518,125</u>	<u>\$ 1,083,299</u>	<u>\$ 119,971</u>	<u>\$ 124,456</u>	<u>\$ 10,329</u>	<u>\$ 3,546,180</u>	

G. Long-term deferred revenue

In 2014 the Village approved a five year site lease, with options to extend the term for five additional five year terms with New Cingular Wireless PCS. In 2016 the Village assigned this lease along with an exclusive easement to the property to Melody Telecom Land Holdings III for the sum of \$302,000. For fiscal year 2022 the Village recognized a portion of this receipt as current year revenue and classified the remainder as long-term deferred revenue. A portion of this deferred amount will be recognized as current year revenue each year during the term of the lease agreement.

In 2006 the Village approved a five year site lease, with options to extend the term for five additional five year terms with T-Mobile Central LLC. In 2018 the Village assigned this lease along with an exclusive easement to the property to SBA Site Management LLC for the sum of \$433,000. For fiscal year 2022 the Village recognized a portion of this receipt as current year revenue and classified the remainder as long-term deferred revenue. A portion of this deferred amount will be recognized as current year revenue each year during the term of the lease agreement.

IV. Other Information

A. Employee Retirement Systems and Plans

The Village contributes to three defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system; the Police Pension Fund which is a single-employer pension plan; and, the Firefighters' Pension Fund, which is also a single-employer pension plan. 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 at www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly. The Police Pension Fund and Firefighters Pension Fund are reported as fiduciary component units of the Village government. These funds do not issue separate financial reports.

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
December 31, 2022
(continued)

IV. Other Information

A. Employee Retirement Systems and Plans (continued)

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

For the year ended December 31, 2022 the aggregate totals for the three pension funds were as follows: Pension liability - \$17,492,618; Pension assets - \$9,815,057; Pension expense - \$669,713; Deferred outflows of resources - \$2,860,082; Deferred inflows of resources - \$1,834,072.

1. Illinois Municipal Retirement Fund

Plan Description

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

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

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

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

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
December 31, 2022
(continued)

IV. Other Information (continued)

A. Employee Retirement Systems and Plans (continued)

1. Illinois Municipal Retirement Fund (continued)

Plan Description (continued)

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

Retirees and beneficiaries	35
Inactive, non-retired members	24
Active members	<u>22</u>
Total	<u>81</u>

Contributions. As set by statute, the Village's Regular Plan Members are required to contribute 4.5% 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. The Village's annual contribution rate for calendar year 2022 was 14.98% 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.

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 – Market value of assets

Price inflation – 2.25%

Salary increases – 2.85% to 13.75%

Investment rate of return – 7.25%

Retirement age – Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.

Mortality - For 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.

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
December 31, 2022
(continued)

IV. Other Information (continued)

A. Employee Retirement Systems and Plans (continued)

1. Illinois Municipal Retirement Fund (continued)

Plan Description (continued)

Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 4.05%, and the resulting single discount rate is 7.25%.

Discount Rate Sensitivity

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	Current		
	1% Decrease (6.25%)	Discount Rate (7.25%)	1% Increase (8.25%)
Total Pension Liability	\$ 8,170,080	\$ 7,366,272	\$ 6,711,097
Plan Fiduciary Net Position	6,194,163	6,194,163	6,194,163
Net Pension Liability	<u>\$ 1,975,917</u>	<u>\$ 1,172,109</u>	<u>\$ 516,934</u>

Plan Investments

The Pension Plan's investment policy in accordance with Illinois Compiled Statutes (ILCS) establishes the following target allocation across asset classes:

Village of South Chicago Heights, Illinois

Notes to the Financial Statements

December 31, 2022

(continued)

IV. Other Information (continued)

A. Employee Retirement Systems and Plans (continued)

1. Illinois Municipal Retirement Fund (continued)

Asset Class	Target	Expected Real Rate of Return
Domestic Equities	37%	5.75%
Fixed Income	28%	3.25%
International Equities	18%	6.50%
Real Estate	9%	5.20%
Alternatives	7%	
Private Equity		7.60%
Commodities		3.60%
Cash Equivalents	1%	1.85%

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2021	\$ 7,188,390	\$ 7,459,216	\$ (270,826)
Changes for the year:			
Service Cost	86,285	-	86,285
Interest on the Total Pension Liability	506,579	-	506,579
Difference Between Expected and Actual Experience of the Total Pension Liability	73,487	-	73,487
Changes of Assumptions	-	-	-
Contributions - Employer	-	136,068	(136,068)
Contributions - Employees	-	49,784	(49,784)
Net Investment Income	-	(1,019,367)	1,019,367
Benefit Payments, including Refunds of Employee Contributions	(488,469)	(488,469)	-
Other (Net Transfer)	-	56,931	(56,931)
Net Changes	177,882	(1,265,053)	1,442,935
Balances at December 31, 2022	\$ 7,366,272	\$ 6,194,163	\$ 1,172,109
Plan fiduciary net position as a percentage of total pension liability			84.09%

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
December 31, 2022
(continued)

IV. Other Information (continued)**A. Employee Retirement Systems and Plans (continued)****1. Illinois Municipal Retirement Fund (continued)****Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

For the year ended December 31, 2022, the Village recognized pension expense of \$73,496. At December 31, 2022, 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	Total
Difference Between Expected and Actual Experience	\$ 41,168	\$ (2,932)	\$ 38,236
Change in Assumptions	-	-	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	527,518	-	527,518
Total Deferred Amounts Related to IMRF	\$ 568,686	\$ (2,932)	\$ 565,754

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:

Year Ending December 31	Net Deferred Outflows of Resources
2023	\$ (12,999)
2024	94,636
2025	173,867
2026	310,250
2027	-
Thereafter	-
Total	\$ 565,754

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
December 31, 2022

(continued)

IV. Other Information (continued)

A. Employee Retirement Systems and Plans (continued)

2. Police Pension Plan

Plan Description

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

Plan Membership. At December 31, 2022, membership consisted of the following:

Retirees and beneficiaries	9
Inactive, non-retired members	4
Active members	<u>10</u>
Total	<u><u>23</u></u>

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

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

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

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
December 31, 2022
(continued)

IV. Other Information (continued)

A. Employee Retirement Systems and Plans (continued)

2. Police Pension Plan (continued)

Contributions. Covered employees are required to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. However, effective January 1, 2011, ILCS requires the Village to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. For the year-ended December 31, 2022, the Village's contribution was 57.57% of covered payroll.

Concentrations. At year end, the Pension Plan did not have any investments (other than U.S. Government and U.S. Government-guaranteed obligations) in any one organization that represent 5 percent or more of net position available for benefits.

Statement of Fiduciary Net Position

Assets

Cash and cash equivalents	\$ 1,023,457
Investments, at fair value:	
Annuities	2,517,770
Other receivables	<u>72,893</u>
Total assets	\$ 3,614,120

Liabilities

Accounts / vouchers payable	\$ 600
Total liabilities	\$ 600

Net position

Held in trust for pension benefits	\$ 3,613,520
Total net position	\$ 3,613,520

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
December 31, 2022
(continued)

IV. Other Information (continued)**A. Employee Retirement Systems and Plans (continued)****2. Police Pension Plan (continued)****Statement of Changes in Fiduciary Net Position****Additions:**

Contributions	
Employer	\$ 305,459
Plan member	59,883
Total contributions	\$ 365,342

Investment income

Net appreciation in fair value	
of investments	\$ (541,906)
Interest	58,214
Dividends	2,042
Total investment income	\$ (481,650)
Less investment expense	\$ 14,385
Net investment income	\$ (496,035)
Total additions	\$ (130,693)

Deductions:

Benefits	\$ 510,145
Administrative expense	7,010
Refunds	35,955

Total deductions

Change in net position	\$ (683,803)
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Net position held in trust for pension benefits

January 1	\$ 4,297,323
December 31	\$ 3,613,520

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
December 31, 2022
(continued)

IV. Other Information (continued)

A. Employee Retirement Systems and Plans (continued)

2. Police Pension Plan (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	5 year smoothed market
Actuarial Assumptions	
Interest Rate	5.50%
Salary Increases	2.25% - 11.18%
Cost of Living Adjustments	3.00%
Inflation	2.25%
Mortality	Pub-2010, adjusted for demographics, plan status and Illinois Public Pension data

Discount Rate

The discount rate used in the determination of the total pension liability was 4.69% (compared to 3.36% in the prior year) and is based on a combination of the expected long-term rate of return on plan investments and the AA municipal bond rate (3.72%).

Cash flow projections were used to determine the extent which the plan's future net position will be able to cover future benefit payments. To the extent future benefit payments are covered by the plan's projected net position, the expected rate of return on plan investments is used to determine the portion of the net pension liability associated with those payments. To the extent future benefit payments are not covered by the plan's projected net position, the AA municipal bond rate is used to determine the portion of the net pension liability associated with those payments.

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
 December 31, 2022
 (continued)

IV. Other Information (continued)

A. Employee Retirement Systems and Plans (continued)

2. Police Pension Plan (continued)

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 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 (3.69%)	Current Discount Rate (4.69%)	1% Increase (5.69%)
Net Pension Liability	\$ 7,549,891	\$ 6,094,876	\$ 4,924,872

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2021	\$ 11,727,105	\$ 4,297,323	\$ 7,429,782
Changes for the year:			
Service Cost	302,236	-	302,236
Interest on the Total Pension Liability	379,015	-	379,015
Changes of Benefit Terms	(16,686)	-	(16,686)
Difference Between Expected and Actual Experience of the Total Pension Liability	(129,227)	-	(129,227)
Changes of Assumptions	(2,007,947)	-	(2,007,947)
Contributions - Employer	-	305,459	(305,459)
Contributions - Employees	-	59,883	(59,883)
Net Investment Income	-	(496,035)	496,035
Benefit Payments, including Refunds of Employee Contributions	(546,100)	(546,100)	-
Administrative Expense	-	(7,010)	7,010
Net Changes	(2,018,709)	(683,803)	(1,334,906)
Balances at December 31, 2022	\$ 9,708,396	\$ 3,613,520	\$ 6,094,876

Plan fiduciary net position as a percentage of total pension liability 37.22%

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
December 31, 2022
(continued)

IV. Other Information (continued)

A. Employee Retirement Systems and Plans (continued)

2. Police Pension Plan (continued)

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

For the year ended December 31, 2022, the Village recognized pension expense of \$573,505. At December 31, 2022, 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	Total
Difference Between Expected and Actual Experience	\$ 547,622	\$ (123,429)	\$ 424,193
Change in Assumptions	1,377,754	(1,707,705)	(329,951)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	366,021	-	366,021
Total Deferred Amounts Related to Police	\$ 2,291,397	\$ (1,831,134)	\$ 460,263

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:

Year Ending December 31	Net Deferred	
		Outflows of Resources
2023	\$ 190,270	
2024	249,428	
2025	316,579	
2026	95,100	
2027	(349,212)	
Thereafter	(41,902)	
Total	\$ 460,263	

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
December 31, 2022
(continued)

IV. Other Information (continued)

A. Employee Retirement Systems and Plans (continued)

3. Firefighters' Pension Plan (continued)

Plan Descriptions

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

Plan Membership. At December 31, 2022, membership consisted of the following:

Inactive Plan Members Currently Receiving Benefits	1
Inactive Plan Members Entitled to but not yet Receiving Benefits	0
Active Plan Members	<hr/> 0
 Total	 <hr/> 1

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

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

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

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
December 31, 2022
(continued)

IV. Other Information (continued)

A. Employee Retirement Systems and Plans (continued)

3. Firefighters' Pension Plan (continued)

Plan Descriptions (continued)

Contributions. Covered employees are required to contribute 9.455% of their base salary to the Firefighters' Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. However, effective January 1, 2011, ILCS requires the Village to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. For the year-ended December 31, 2022, the Village's contribution was not available.

Concentrations. At year end, the Pension Plan did not have any investments (other than U.S. Government and U.S. Government-guaranteed obligations) in any one organization that represent 5 percent or more of net position available for benefits.

Statement of Fiduciary Net Position

Assets

Other receivables	\$ 7,374
Total assets	\$ 7,374

Net position

Held in trust for pension benefits	\$ 7,374
Total net position	\$ 7,374

Village of South Chicago Heights, Illinois

Notes to the Financial Statements

December 31, 2022

(continued)

IV. Other Information (continued)**B. Employee Retirement Systems and Plans (continued)****3. Firefighters' Pension Plan (continued)****Statement of Changes in Fiduciary Net Position****Additions:**

Contributions	
Employer	\$ 37,382
Total contributions	\$ 37,382
Investment income	
Interest	\$ 123
Total investment income	\$ 123
Total additions	\$ 37,505

Deductions:

Benefits	\$ 28,685
Administrative expense	1,450
Total deductions	\$ 30,135
Change in net position	\$ 7,370
Net position held in trust for pension benefits	
January 1	\$ 4
December 31	\$ 7,374

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
December 31, 2022
(continued)

IV. Other Information (continued)

A. Employee Retirement Systems and Plans (continued)

3. Firefighters' Pension Plan (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	5 year smoothed market
Actuarial Assumptions	
Interest Rate	3.50%
Salary Increases	N/A
Cost of Living Adjustments	N/A
Inflation	2.25%
Mortality	Pub-2010, adjusted for demographics, plan status and Illinois Public Pension data

Discount Rate

The discount rate used in the determination of the total pension liability was 3.50% and is based on a combination of the expected long-term rate of return on plan investments and the municipal bond rate.

Cash flow projections were used to determine the extent which the plan's future net position will be able to cover future benefit payments. To the extent future benefit payments are covered by the plan's projected net position, the expected rate of return on plan investments is used to determine the portion of the net pension liability associated with those payments. To the extent future benefit payments are not covered by the plan's projected net position, the AA municipal bond rate is used to determine the portion of the net pension liability associated with those payments

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 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 (2.50%)	Current Discount Rate (3.50%)	1% Increase (4.50%)
Net Pension Liability	\$ 448,742	\$ 410,576	\$ 377,273

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
December 31, 2022
(continued)

IV. Other Information (continued)**A. Employee Retirement Systems and Plans (continued)****3. Firefighters' Pension Plan (continued)****Changes in the Net Pension Liability**

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2021	\$ 425,266	\$ 4	\$ 425,262
Changes for the year:			
Service Cost	-	-	-
Interest on the Total Pension Liability	14,598	-	14,598
Difference Between Expected and Actual Experience of the Total Pension Liability	6,771	-	6,771
Changes of Assumptions	-	-	-
Contributions - Employer	-	37,382	(37,382)
Contributions - Employees	-	-	-
Net Investment Income	-	123	(123)
Benefit Payments, including Refunds of Employee Contributions	(28,685)	(28,685)	-
Administrative Expense	-	(1,450)	1,450
Net Changes	(7,316)	7,370	(14,686)
Balances at December 31, 2022	\$ 417,950	\$ 7,374	\$ 410,576

Plan fiduciary net position as a percentage of total pension liability 1.76%

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
December 31, 2022
(continued)

IV. Other Information (continued)

A. Employee Retirement Systems and Plans (continued)

3. Firefighters' Pension Plan (continued)

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

For the year ended December 31, 2022, the Village recognized pension expense of \$22,712. At December 31, 2022, the Village reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Difference Between Expected and Actual Experience	\$ -	\$ -	\$ -
Change in Assumptions	-	-	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	(6)	(6)
Total Deferred Amounts Related to Firefighters	<u>\$ -</u>	<u>\$ (6)</u>	<u>\$ (6)</u>

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:

Year Ending December 31	Net Deferred Outflows of Resources
2023	\$ (7)
2024	-
2025	1
2026	-
2027	-
Thereafter	-
Total	<u>\$ (6)</u>

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
December 31, 2022
(continued)

IV. Other Information (continued)

B. Other Post Employment Benefits

1. Plan Description, Provisions and Funding Policy

In addition to providing the pension benefits described, the Village provides postemployment healthcare insurance benefits (OPEB) for its eligible retired employees through a single employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the Village and can be amended by the Village through its personnel manual and collective bargaining agreements. The plan is not accounted for as a trust fund, and an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The plan is operated on a pay-as-you-go basis, and no assets have been accumulated to cover future liabilities. The activity of the plan is reported solely in the Village's General Fund; any OPEB liability related to the Water Fund is not material, therefore no expense allocation has been made to that fund.

The Village provides post-employment healthcare benefits to its retirees. To be eligible for benefits an employee must have been hired prior to September 18, 2006 and qualify for retirement under one of the Village's retirement plans.

All healthcare benefits are provided through the Village's health insurance plan. The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services, dental care and prescriptions. Upon a retiree reaching 65 years of age, Medicare becomes the primary insurer and the Village's plan becomes secondary.

Upon separation from Village service, unless removed for cause, after completing a minimum of 15 years of active service for the Village, some or all of the related cost of health insurance premiums will be paid by the Village in accordance with the following schedule:

<u>Years of active service</u>	<u>Premiums paid by the Village</u>
15	50%
18	75%
20	100%

For the fiscal year ending December 31, 2022, retirees contributed \$12,142. Active employees do not contribute to the plan in anticipation of future participation in the Village's retiree healthcare insurance benefit at retirement. Contributions to the plan begin only at retirement.

At December 31, 2022, the measurement date, membership consisted of the following:

Total active employees	33
Inactive employees currently receiving benefits	16
Inactive employees entitled to but not yet receiving benefits	0
Total	49

The Village does not currently have a funding policy.

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
December 31, 2022
(continued)

IV. Other Information (continued)

B. Other Post Employment Benefits (continued)

B. Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation performed, as of January 1, 2022, using the following actuarial methods and assumptions:

Actuarial Valuation Date	1/1/2023
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions	
Discount rate	3.72%
Total payroll increases	2.75%
Healthcare cost trend rates	7.40% (PPO) , 7.00% (HMO) for under age 65 retirees trending to an ultimate trend rate of 5.00%. Post age 65 retirees at a flat 4.30%

Active, retiree and spousal IMRF mortality follows PubG-2010(B) Improved Generationally using MP-2020 Improvement Rates, weighted per IMRF Experience Study dated December 14, 2020; age 83 for males, age 87 for females.

Active Police mortality follows the Sex Distinct Raw Rates as developed in the PubS-2010(A) study improved to 2017 using MP-2019 improvement rates. These rates are improved generationally using MP-2019 improvement rates.

Retiree Police mortality follows the L&A assumption study for Police 2020. These rates are experience weighted with the Sex Distinct Raw Rates as developed in the PubS-2010(A) study improved to 2017 using MP-2019 improvement rates. These rates are improved generationally using MP-2019 improvement rates.

Disabled Police mortality follows the Sex Distinct Raw Rates as developed in the PubS-2010(A) study for Disabled participants improved to 2017 using MP-2019 improvement rates. These rates are improved generationally using MP-2019 improvement rates.

Spouse Police follows the Sex Distinct Raw Rates as developed in the PubS-2010(A) study for contingent survivors. For all rates not provided there (ages 45 and younger) the PubG-2010 Study for general employees was used. Mortality improvement uses the MP-2019 Improvement Rates applied on a fully generational basis.

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
 December 31, 2022
 (continued)

IV. Other Information (continued)

B. Other Post Employment Benefits (continued)

3. Changes in the Total OPEB Liability

	Total OPEB Liability (A)	OPEB Plan Net Position (B)	Net OPEB Liability (A) - (B)
Balances at December 31, 2021	\$ 7,921,769	\$ -	\$ 7,921,769
Changes for the year:			
Service Cost	25,187	-	25,187
Interest on the Total OPEB Liability	159,798	-	159,798
Changes of Benefit Terms	-	-	-
Difference Between Expected and Actual			
Experience of the Total OPEB Liability	(540,167)	-	(540,167)
Changes of Assumptions	(979,403)	-	(979,403)
Contributions - Employer	-	329,193	(329,193)
Contributions - Employees	-	-	-
Benefit Payments, including Refunds			
of Employee Contributions	(329,193)	(329,193)	-
Administrative Expense	-	-	-
Net Changes	(1,663,778)	-	(1,663,778)
Balances at December 31, 2022	\$ 6,257,991	\$ -	\$ 6,257,991

Plan fiduciary net position as a percentage of total OPEB liability 0.00%

C. Discount Rate

The discount rate used to measure the total OPEB liability was 3.72%, a change from 2.06% used for the prior valuation. Because plan benefits are financed on a pay-as-you-go basis, the single discount rate is based on a tax-exempt municipal bond rate of 20 year general obligation bonds with an average AA credit rating as of the measurement date.

Discount Rate Sensitivity

The following presents the total OPEB liability of the Village calculated using the discount rate as well as what the Village's total OPEB 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:

	Current		
	1% Decrease (2.72%)	Discount Rate (3.72%)	1% Increase (4.72%)
Total OPEB Liability	\$ 6,975,732	\$ 6,257,991	\$ 5,652,754

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
December 31, 2022
(continued)

IV. Other Information (continued)

B. Other Post Employment Benefits (continued)

4. Discount Rate (continued)

Healthcare Cost Trend Rate Sensitivity

The following presents the total OPEB liability of the Village calculated using the healthcare cost trend rate as well as what the Village's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (varies)	Cost Trend Rate (varies)	1% Increase (varies)
Total OPEB Liability	\$ 5,621,424	\$ 6,527,991	\$ 7,011,483

5. OPEB Expense and Deferred Outflows / Inflows of Resources Related to OPEB

For the year ended December 31, 2022, the Village recognized OPEB income of \$1,334,585. At December 31, 2022, the Village reported deferred outflows or resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Difference Between Expected and Actual Experience	\$ -	\$ -	\$ -
Change in Assumptions	-	-	-
Total Deferred Amounts Related to OPEB	\$ -	\$ -	\$ -

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

Year Ending December 31	Net Deferred	
	Inflows of Resources	
2023	\$ -	
2024	-	
2025	-	
2026	-	
2027	-	
Thereafter	-	
Total	\$ -	

Village of South Chicago Heights, Illinois

Notes to the Financial Statements

December 31, 2022

(continued)

IV. Other Information (continued)

C. Commitments

At December 31, 2022, the Village had an outstanding purchase commitment of \$21,075 for road salt.

D. 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; injuries to employees; and natural disasters. Commercial insurance is purchased for all coverage except workers' compensation, as noted below. The Village retains the risk on the first \$2,500 to \$10,000 loss per occurrence depending on the type of loss, and also for losses above the policy's \$10,000,000 coverage limit. At fiscal year end, the Village determined there were no probable unpaid claims for which it retained risk, and as such did not record a claims liability. There were no settlements in excess of the insurance coverage in any of the three prior fiscal years.

Illinois Public Risk Fund (IPRF)

The Village participates in the Illinois Public Risk Fund (IPRF) to provide for the defense and payment of workers' compensation claims. The Fund is a not-for-profit corporation organized and operating as an intergovernmental joint insurance pool within the meaning of the Workers' Compensation Act. The Fund's membership consists of over 500 Illinois municipal units. Membership in the Fund is limited to public entities. The minimum initial term of membership is one year and membership may not be terminated by the member prior to the last day of the initial year. A member may withdraw its membership in subsequent years upon giving 90 days notice.

In the event of depletion of all reserves and reduction of members' equity below zero, pro rata assessments of participating members may be made to cover deficits that may occur. In the event of termination of IML-RMA by its members, after payment of all claims and expenses, the remaining assets are to be distributed pro rata among the members.

The Village's payments to IPRF are displayed on the financial statements as expenditures/expenses in appropriate funds.

E. Significant Contingencies

The Village was a party to one pending lawsuit at December 31, 2022. After consultation with legal counsel and application of the criteria set out in NCGA-4 and SFAS-5, the Village has determined that this lawsuit does not meet both the "probable" and "measurable" standards, and as such an estimated loss contingency amount for this judgment have not been recorded as an expenditure in the current year.

Village of South Chicago Heights, Illinois

Notes to the Financial Statements
December 31, 2022
(continued)

IV. Other Information (continued)

F. Tax Abatements

The Village participates in Cook County's Class 6B and Class 8 property tax incentive programs. The purpose of the Class 6B and 8 programs is to encourage industrial development throughout Cook County by offering a real estate tax incentive for the development of new industrial facilities, the rehabilitation of existing industrial structures, and the industrial reutilization of abandoned buildings. The goal of the Class 6b and 8 programs is to attract new industry, stimulate expansion and retention of existing industry, and increase employment opportunities.

Under the incentive provided by Class 6B, qualifying industrial real estate is eligible for the Class 6B level of assessment from the date that new construction or substantial rehabilitation is completed and initially assessed or, in the case of abandoned property, from the date of substantial re-occupancy. Properties receiving Class 6B will be assessed 10% of market value for the first 10 years, 15% in the 11th year and 20% in the 12th year. In the absence of this incentive, industrial real estate would normally be assessed at 25% of its market value.

The Class 8 real estate tax incentive is designed to encourage industrial and commercial development in areas which are experiencing severe economic stagnation. Within a certified Class 8 area all subsequent new construction, substantial rehabilitation or reutilization of abandoned buildings, developed or reoccupied for industrial use may qualify for the incentive. Class 8 assessment levels are 10% of market value for the first 10 years, 15% in the 11th year and 20% in the 12th year. In the absence of this incentive, industrial real estate would normally be assessed at 25% of its market value.

For the fiscal year ended December 31 2022 the Village's share of the abatement granted to the Class 6B and Class 8 properties amounted to \$119,408.

REQUIRED SUPPLEMENTARY INFORMATION

Village of South Chicago Heights, Illinois

General Fund

**Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022**

	Budgeted Amounts (GAAP Basis)		Actual Amounts	Variance with Final Budget Over / (Under)	
	Original	Final			
Revenues					
Local Taxes					
Property Tax - Corporate Levy	\$ 203,000	\$ 203,000	\$ 161,206	\$ (41,794)	
Property Tax - Audit Levy	24,750	24,750	24,767	17	
Property Tax - Crossing Guards Levy	4,000	4,000	3,710	(290)	
Property Tax - Fire Pension Levy	29,450	29,450	31,044	1,594	
Property Tax - Fire Protection Levy	335,150	335,150	345,195	10,045	
Property Tax - Garbage Levy	4,000	4,000	3,930	(70)	
Property Tax - IMRF Levy	156,325	156,325	135,300	(21,025)	
Property Tax - Liability Insurance Levy	174,800	174,800	177,299	2,499	
Property Tax - Police Pension Levy	288,255	288,255	307,494	19,239	
Property Tax - Police Protection Levy	369,000	369,000	366,743	(2,257)	
Property Tax - Street & Bridge Levy	63,150	63,150	63,532	382	
Property Tax - Road & Bridge Levy	21,750	21,750	20,831	(919)	
Utility Tax - Electric	300,000	300,000	276,245	(23,755)	
Utility Tax - Natural Gas	65,000	65,000	114,250	49,250	
Foreign Fire Insurance Tax	7,500	7,500	8,804	1,304	
Total Local Taxes	\$ 2,046,130	\$ 2,046,130	\$ 2,040,350	\$ (5,780)	
State Shared Taxes					
State Sales Tax	\$ 975,000	\$ 975,000	\$ 1,052,870	\$ 77,870	
Home Rule Sales Tax	525,000	525,000	581,374	56,374	
Telecommunications Tax	50,000	50,000	40,017	(9,983)	
State Income Tax	550,000	550,000	661,089	111,089	
State Use Tax	200,000	200,000	163,027	(36,973)	
Personal Property Replacement Tax	34,050	34,050	89,867	55,817	
Video Gaming Tax	115,000	115,000	144,864	29,864	
Cannabis Use Tax	5,000	5,000	6,527	1,527	
Total State Shared Taxes	\$ 2,454,050	\$ 2,454,050	\$ 2,739,635	\$ 285,585	
Licenses and Permits					
License - Auto body shops	\$ 600	\$ 600	\$ 600	\$ -	
License - Auto courts & mobile home pkgs	1,150	1,150	1,150	-	
License - Auto parts dealers	1,400	1,400	1,400	-	
License - Auto repair & tire repair shops	5,250	5,250	5,250	-	
License - Auto sales, new & used	3,000	3,000	3,500	500	
License - Barber & beauty shops	2,100	2,100	1,900	(200)	
License - Billiards tables	800	800	900	100	
License - Business, general	32,000	32,000	34,950	2,950	
License - Cigarette & tobacco dealer	800	800	800	-	
License - Coin op amusement & game rms	45,000	45,000	70,000	25,000	
License - Coin operated vending	4,100	4,100	3,825	(275)	
License - Contractors	25,000	25,000	18,375	(6,625)	
License - Delivery trucks & truckers	200	200	200	-	
License - Food dealers	7,600	7,600	7,950	350	
License - Food delivery vehicles	-	-	-	-	
License - Gasoline storage	200	200	250	50	
License - Junk dealers & scavengers	900	900	880	(20)	
License - Machine plants	1,800	1,800	1,800	-	
License - Nursing homes	1,000	1,000	1,000	-	
License - Outdoor advertisers	1,700	1,700	1,700	-	

continued...

Village of South Chicago Heights, Illinois

General Fund

**Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022**

	Budgeted Amounts (GAAP Basis)		Actual Amounts	Variance with Final Budget Over / (Under)
	Original	Final		
Revenues (continued)				
Licenses and Permits (continued)				
License - Paint shops	\$ 300	\$ 300	\$ 300	\$ -
License - Peddlers, flea mkt & itinerant dtrs	150	150	170	20
License - Plumbing & heating suppliers	50	50	-	(50)
License - Raffles	25	25	-	(25)
License - Restaurants	5,550	5,550	5,300	(250)
License - Service stations	600	600	600	-
License - Alcoholic Liquor Class A	7,000	7,000	7,550	550
License - Alcoholic Liquor Class B	-	-	1,500	1,500
License - Alcoholic Liquor Class C	5,000	5,000	5,950	950
License - Alcoholic Liquor Class F1 & F2	1,200	1,200	1,450	250
License - Alcoholic Liquor Class H	600	600	650	50
License - Alcoholic Liquor Class T	800	800	900	100
License - Alcoholic Liquor Class J	2,250	2,250	6,000	3,750
Vehicle License - Passenger Car	25	25	10	(15)
License - Domestic Animal	125	125	100	(25)
Permit Fee - Plan Review	4,000	4,000	2,847	(1,153)
Permit Fee - Residential Remodeling	35,000	35,000	18,860	(16,140)
Permit Fee - Residential New Construction	750	750	1,835	1,085
Permit Fee - Comm/Indstrl Remodeling	18,000	18,000	15,540	(2,460)
Permit Fee - Comm/Indstrl New Constructio	5,000	5,000	10,385	5,385
Permit Fee - Demolition	500	500	-	(500)
Permit Fee - Plumbing	200	200	-	(200)
Permit Fee - Electrical	200	200	-	(200)
Rental Unit Inspection Fee	60,000	60,000	50,280	(9,720)
Permit Violation / Reinspection Fee	250	250	150	(100)
Permit Fee - Solicitor	500	500	-	(500)
Registration fee - Vacant property	1,500	1,500	3,800	2,300
Franchise Fee - Cable TV	38,000	38,000	36,674	(1,326)
Permit Fee - Other	-	-	-	-
Total Licenses and Permits	\$ 322,175	\$ 322,175	\$ 327,281	\$ 5,106
Charges for Services				
Ambulance & EMS Fee	\$ 275,000	\$ 275,000	\$ 518,171	\$ 243,171
Board-up / Violation Remediation Charge	2,500	2,500	7,480	4,980
Hazmat Remediation Service Fee	10,000	10,000	11,717	1,717
Filing & Variance Fee	4,500	4,500	8,950	4,450
FOIA / Copying Charge	-	-	79	79
Garbage Bag / Recycling Bin Fee	315,000	315,000	312,591	(2,409)
Inspection Fee	48,000	48,000	42,438	(5,562)
License Application Fee	500	500	250	(250)
Police / Fire Report Fee	2,000	2,000	2,135	135
Other Charges For Services	-	-	360	360
Program Fees - Other Recreation	500	500	622	122
Total Charges for Services	\$ 658,000	\$ 658,000	\$ 904,793	\$ 246,793

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Village of South Chicago Heights, Illinois

General Fund

**Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual**
For the Year Ended December 31, 2022

	Budgeted Amounts (GAAP Basis)		Actual Amounts	Variance with Final Budget Over / (Under)	
	Original	Final			
Revenues (continued)					
Fines and Forfeitures					
Building Code Violation Fines	\$ 2,500	\$ 2,500	\$ 850	\$ (1,650)	
Circuit Court DUI Fines	500	500	499	(1)	
Circuit Court Fines	15,000	15,000	7,425	(7,575)	
"C" Ticket Fines	75,000	75,000	20,906	(54,094)	
General Ordinance Violation Fines	122,000	122,000	72,495	(49,505)	
Late Payment Penalty	7,000	7,000	9,703	2,703	
NSF Check Charge	150	150	325	175	
"P" Ticket Fines	17,500	17,500	4,010	(13,490)	
Police Forfeiture Income	75,000	75,000	184,782	109,782	
Tow release fee	25,000	25,000	15,055	(9,945)	
Total Fines and Forfeitures	\$ 339,650	\$ 339,650	\$ 316,050	\$ (23,600)	
Rent					
Building Rentals	\$ 49,700	\$ 49,700	\$ 49,716	\$ 16	
Antenna Site Lease	11,925	11,925	11,920	(5)	
Senior Center Rentals	5,000	5,000	6,100	1,100	
Pavilion Rentals	-	-	-	-	
Other Rentals	300	300	100	(200)	
Total Rent	\$ 66,925	\$ 66,925	\$ 67,836	\$ 911	
Grants					
Federal Grants	\$ 166,700	\$ 166,700	\$ 35,315	\$ (131,385)	
State Grants	16,500	16,500	8,742	(7,758)	
Corporate / Private Grants	5,500	5,500	24,793	19,293	
Total Grants	\$ 188,700	\$ 188,700	\$ 68,850	\$ (119,850)	
Interest					
Interest From Deposits	\$ 2,050	\$ 2,050	\$ 60,425	\$ 58,375	
Interest From Investments	20,000	20,000	30,690	10,690	
Increase in Fair Value of Investments	-	-	(24,796)	(24,796)	
Total Interest	\$ 22,050	\$ 22,050	\$ 66,319	\$ 44,269	
Reimbursements					
Expense Reimbursement	\$ 3,000	\$ 3,000	\$ 5,960	\$ 2,960	
Insurance Reimbursement	32,000	32,000	50,884	18,884	
State Reimbursement	1,000	1,000	-	(1,000)	
Workers Compensation Reimbursement	-	-	15,346	15,346	
Other Reimbursements	-	-	120	120	
Total Reimbursements	\$ 36,000	\$ 36,000	\$ 72,310	\$ 36,310	
Other Revenue					
Donations	\$ 500	\$ 500	\$ 800	\$ 300	
Donations - Firefighters Association	20,000	20,000	20,000	-	
Commissions	-	-	454	454	
Merchandise Sales	2,500	2,500	1,238	(1,262)	
Special Event Fund Raising	15,000	15,000	9,750	(5,250)	
Miscellaneous	-	-	105	105	
Total Other Revenue	\$ 38,000	\$ 38,000	\$ 32,347	\$ (5,653)	

Village of South Chicago Heights, Illinois

General Fund

**Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual**
For the Year Ended December 31, 2022

	Budgeted Amounts (GAAP Basis)		Actual Amounts	Variance with Final Budget Over / (Under)
	Original	Final		
Total revenues	\$ 6,171,680	\$ 6,171,680	\$ 6,635,771	\$ 464,091
Expenditures				
General government				
Nondepartmental				
Personal Services				
Benefits				
Insurance - Group Medical	\$ 223,172	\$ 246,332	\$ 246,331	\$ (1)
Insurance - Group Dental	15,381	11,921	11,886	(35)
Total Benefits	\$ 238,553	\$ 258,253	\$ 258,217	\$ (36)
Total Personal Services	\$ 238,553	\$ 258,253	\$ 258,217	\$ (36)
Contingency				
Contingencies	\$ 99,000	\$ 69,500	\$ 14,079	\$ (55,421)
Total Contingency	\$ 99,000	\$ 69,500	\$ 14,079	\$ (55,421)
Total Nondepartmental	\$ 337,553	\$ 327,753	\$ 272,296	\$ (55,457)
Mayor and Village Board				
Personal Services				
Compensation				
Salary - Elected and Appointed Officials	\$ 80,740	\$ 75,060	\$ 73,400	\$ (1,660)
Total Compensation	\$ 80,740	\$ 75,060	\$ 73,400	\$ (1,660)
Personal Services				
Benefits				
Employer FICA / Medicare	\$ 6,177	\$ 6,177	\$ 3,734	\$ (2,443)
Employer IMRF	12,095	12,095	9,389	(2,706)
Insurance - Group Life and AD&D	451	451	431	(20)
Insurance - Group Medical	51,119	55,169	55,167	(2)
Insurance - Group Dental	4,651	4,651	4,025	(626)
Insurance - Workers Compensation	3,754	4,714	4,708	(6)
Insurance - Unemployment Compensation	769	19	-	(19)
Total Benefits	\$ 79,016	\$ 83,276	\$ 77,454	\$ (5,822)
Total Personal Services	\$ 159,756	\$ 158,336	\$ 150,854	\$ (7,482)
Contractual Services				
Other Contractual				
Intergovernmental Fees	\$ -	\$ 20	\$ 20	\$ -
ISP's & Data Services	3,410	3,410	3,025	(385)
Liability insurance	-	30	30	-
Printing and Copying Services	-	100	100	-
Professional Assn Memberships & Dues	3,080	3,235	3,231	(4)
Purchased Program Services	550	345	-	(345)
Telephone - Local, LD, Wireless, Pager	743	743	625	(118)
Training Services	110	10	-	(10)
Total Other Contractual	\$ 7,893	\$ 7,893	\$ 7,031	\$ (862)
Total Contractual Services	\$ 7,893	\$ 7,893	\$ 7,031	\$ (862)

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Village of South Chicago Heights, Illinois

General Fund

**Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022**

	<u>Budgeted Amounts (GAAP Basis)</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Over / (Under)</u>		
	<u>Original</u>	<u>Final</u>				
Expenditures (continued)						
General government (continued)						
Mayor and Village Board (continued)						
Commodities						
Concessions and Food	\$ 3,850	\$ 3,200	\$ 3,189	\$ (11)		
Fuel	2,475	2,630	2,629	(1)		
Office Supplies	-	55	53	(2)		
Postage	-	100	96	(4)		
Program Supplies	165	315	315	-		
Stationery	165	115	102	(13)		
Other Materials and Supplies	4,400	6,460	6,457	(3)		
Total Commodities	\$ 11,055	\$ 12,875	\$ 12,841	\$ (34)		
Travel						
Conference and Meeting Registration	\$ 1,760	\$ 1,260	\$ 1,240	\$ (20)		
Local Mileage, Parking and Tolls	468	168	124	(44)		
Lodging	3,630	3,330	3,311	(19)		
Meals	660	410	359	(51)		
Total Travel	\$ 6,518	\$ 5,168	\$ 5,034	\$ (134)		
Total Mayor and Village Board	\$ 185,222	\$ 184,272	\$ 175,760	\$ (8,512)		
Board of Police & Fire Commissioners						
Personal Services						
Contractual Services						
Professional Services						
Legal - Review	\$ 825	\$ 825	\$ -	\$ (825)		
Medical	550	550	-	(550)		
Total Professional Services	\$ 1,375	\$ 1,375	\$ -	\$ (1,375)		
Other Contractual						
Advertising & Legal Publication	\$ 248	\$ 1,033	\$ 1,029	\$ (4)		
Professional Assn Memberships & Dues	413	413	375	(38)		
Purchased Program Services	7,150	6,250	2,419	(3,831)		
Training Services	385	500	500	-		
Other Contractual	\$ 8,196	\$ 8,196	\$ 4,323	\$ (3,873)		
Total Contractual Services	\$ 9,571	\$ 9,571	\$ 4,323	\$ (5,248)		
Total Board of Police & Fire Commissioner	\$ 9,571	\$ 9,571	\$ 4,323	\$ (5,248)		

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Village of South Chicago Heights, Illinois

General Fund

**Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual**
For the Year Ended December 31, 2022

	<u>Budgeted Amounts (GAAP Basis)</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Over / (Under)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures (continued)				
General government (continued)				
Health Officer				
Contractual Services				
Other Contractual				
Rodent / Mosquito Abatement	\$ 26,400	\$ 26,400	\$ 23,944	\$ (2,456)
Total Other Contractual	\$ 26,400	\$ 26,400	\$ 23,944	\$ (2,456)
Total Contractual Services	\$ 26,400	\$ 26,400	\$ 23,944	\$ (2,456)
Total Health Officer	\$ 26,400	\$ 26,400	\$ 23,944	\$ (2,456)
Zoning Board of Appeals				
Personal Services				
Compensation				
Stipend - Boards and Commissions	\$ 1,320	\$ 1,605	\$ 1,605	\$ -
Total Compensation	\$ 1,320	\$ 1,605	\$ 1,605	\$ -
Total Personal Services	\$ 1,320	\$ 1,605	\$ 1,605	\$ -
Contractual Services				
Professional Services				
Legal - Review	\$ 5,500	\$ 17,300	\$ 17,297	\$ (3)
Total Professional Services	\$ 5,500	\$ 17,300	\$ 17,297	\$ (3)
Other Contractual				
Advertising & Legal Publishing	\$ 385	\$ 560	\$ 560	\$ -
Total Other Contractual	\$ 385	\$ 560	\$ 560	\$ -
Total Contractual Services	\$ 5,885	\$ 17,860	\$ 17,857	\$ (3)
Commodities				
Postage	\$ 55	\$ 5	\$ -	\$ (5)
Program Supplies	275	1,000	1,000	\$ -
Total Commodities	\$ 330	\$ 1,005	\$ 1,000	\$ (5)
Total Zoning Board of Appeals	\$ 7,535	\$ 20,470	\$ 20,462	\$ (8)
General & Financial Administration				
Personal Services				
Compensation				
Wages - Full Time Salaried	\$ 207,614	\$ 207,614	\$ 194,990	\$ (12,624)
Wages - Full Time Hourly	115,121	113,046	106,097	(6,949)
Wages - Part Time Hourly	22,289	22,289	20,900	(1,389)
Wages - Seasonal Hourly	1,980	4,055	4,041	(14)
Wages - Overtime	8,647	8,647	6,886	(1,761)
Auto Allowance	5,280	5,280	4,800	(480)
Total Compensation	\$ 360,931	\$ 360,931	\$ 337,714	\$ (23,217)

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Village of South Chicago Heights, Illinois

General Fund

**Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual**
For the Year Ended December 31, 2022

	Budgeted Amounts (GAAP Basis)		Actual Amounts	Variance with Final Budget Over / (Under)		
	Original	Final				
Expenditures (continued)						
General government (continued)						
General & Financial Administration (continued)						
Personal Services (continued)						
Benefits						
Employer FICA / Medicare	\$ 27,570	\$ 27,570	\$ 26,050	\$ (1,520)		
Employer IMRF	52,979	52,979	49,827	(3,152)		
Insurance - Group Life and AD&D	372	372	271	(101)		
Insurance - Group Medical	62,994	62,994	49,789	(13,205)		
Insurance - Group Dental	4,267	4,267	2,905	(1,362)		
Insurance - Workers Compensation	20,988	21,358	21,354	(4)		
Insurance - Unemployment Compensation	783	413	-	(413)		
Total Benefits	\$ 169,953	\$ 169,953	\$ 150,196	\$ (19,757)		
Total Personal Services	\$ 530,884	\$ 530,884	\$ 487,910	\$ (42,974)		
Contractual Services						
Professional Services						
Audit	\$ 34,925	\$ 34,925	\$ 30,000	\$ (4,925)		
Consulting	19,800	19,800	14,537	(5,263)		
Data Processing	85,437	85,437	78,971	(6,466)		
Investment Management	2,530	2,530	2,243	(287)		
Medical	165	165	-	(165)		
Other Professional Services	990	990	860	(130)		
Total Professional Services	\$ 143,847	\$ 143,847	\$ 126,611	\$ (17,236)		
Repair and Maintenance						
R & M - Data Processing Equipment	\$ 275	\$ 275	\$ -	\$ (275)		
R & M - Office Equipment	5,335	735	-	(735)		
R & M - Vehicles	2,750	2,750	2,041	(709)		
Total Repair and Maintenance	\$ 8,360	\$ 3,760	\$ 2,041	\$ (1,719)		
Other Contractual						
Advertising & Legal Publishing	\$ 1,265	\$ 1,265	\$ 918	\$ (347)		
Bank Fees & Charges	19,800	19,800	19,195	(605)		
Equipment Rental	10,159	10,159	9,235	(924)		
Intergovernmental Fees and Dues	330	330	212	(118)		
Intergovernmental Service Contracts	9,515	9,515	8,400	(1,115)		
ISP's & Data Services	7,062	7,137	7,133	(4)		
Liability Insurance	117,865	117,865	110,941	(6,924)		
Ordinance Codification Services	10,450	10,115	-	(10,115)		
Printing and Copying Services	5,500	5,500	5,345	(155)		
Professional Assn Memberships & Dues	3,493	3,493	2,614	(879)		
Purchased Program Services	523	783	775	(8)		
Telephone - Local, LD, Wireless, Pager	10,626	10,626	9,660	(966)		
Training Services	550	550	50	(500)		
Total Other Contractual	\$ 197,138	\$ 197,138	\$ 174,478	\$ (22,660)		
Total Contractual Services	\$ 349,345	\$ 344,745	\$ 303,130	\$ (41,615)		

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Village of South Chicago Heights, Illinois

General Fund

**Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual**
For the Year Ended December 31, 2022

	<u>Budgeted Amounts (GAAP Basis)</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Over / (Under)</u>		
	<u>Original</u>	<u>Final</u>				
Expenditures (continued)						
General government (continued)						
General & Financial Administration (continued)						
Commodities						
Books and Publications	\$ 110	\$ 110	\$ 65	\$ (45)		
Cleaning & Maintenance Supplies	\$ -	\$ 25	\$ 18	\$ (7)		
Computer Supplies	\$ 2,200	\$ 2,650	\$ 2,631	\$ (19)		
Concessions and Food	\$ 550	\$ 550	\$ 164	\$ (386)		
Copier Supplies	\$ 1,925	\$ 1,925	\$ 1,741	\$ (184)		
Fuel	\$ 1,760	\$ 2,360	\$ 2,342	\$ (18)		
Office Supplies	\$ 3,300	\$ 2,900	\$ 2,450	\$ (450)		
Postage	\$ 3,850	\$ 3,850	\$ 3,065	\$ (785)		
Program Supplies	\$ 2,475	\$ 2,800	\$ 2,786	\$ (14)		
Stationery	\$ 385	\$ 385	\$ 250	\$ (135)		
Uniforms	\$ 1,100	\$ 100	\$ -	\$ (100)		
Total Commodities	\$ 17,655	\$ 17,655	\$ 15,512	\$ (2,143)		
Travel						
Conference and Meeting Registration	\$ 715	\$ 715	\$ 310	\$ (405)		
Local Mileage, Parking and Tolls	\$ 413	\$ 413	\$ 344	\$ (69)		
Lodging	\$ 715	\$ 715	\$ 662	\$ (53)		
Meals	\$ 330	\$ 330	\$ 200	\$ (130)		
Total Travel	\$ 2,173	\$ 2,173	\$ 1,516	\$ (657)		
Total General & Financial Administration	\$ 900,057	\$ 895,457	\$ 808,068	\$ (87,389)		
Legal Services						
Contractual Services						
Professional Services						
Legal - Prosecution & Adjudication	\$ 15,180	\$ 15,180	\$ 11,105	\$ (4,075)		
Legal - Litigation	\$ 13,200	\$ 13,200	\$ 9,072	\$ (4,128)		
Legal - Review	\$ 105,600	\$ 93,800	\$ 87,608	\$ (6,192)		
Other Professional Services	\$ 3,960	\$ 3,960	\$ 2,777	\$ (1,183)		
Total Professional Services	\$ 137,940	\$ 126,140	\$ 110,562	\$ (15,578)		
Total Contractual Services	\$ 137,940	\$ 126,140	\$ 110,562	\$ (15,578)		
Total Legal Services	\$ 137,940	\$ 126,140	\$ 110,562	\$ (15,578)		
Building Maintenance						
Contractual Services						
Repair and Maintenance						
R & M - Buildings & Grounds	\$ 25,300	\$ 15,500	\$ 15,460	\$ (40)		
R & M - Communications Equipment	\$ 440	\$ 15	\$ -	\$ (15)		
R & M - Fire & EMS Equipment	\$ 660	\$ 685	\$ 685	\$ -		
Total Repair and Maintenance	\$ 26,400	\$ 16,200	\$ 16,145	\$ (55)		

Village of South Chicago Heights, Illinois

General Fund

Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts (GAAP Basis)		Actual Amounts	Variance with Final Budget Over / (Under)		
	Original	Final				
Expenditures (continued)						
General government (continued)						
Building Maintenance (continued)						
Contractual Services (continued)						
Other Contractual						
Forestry & Landscaping Services	\$ 880	\$ 3,050	\$ 3,043	\$ (7)		
Janitorial	13,552	13,582	13,580	(2)		
Purchased Program Services	1,650	950	944	(6)		
Rodent / Mosquito Abatement	1,430	1,280	1,260	(20)		
Total Other Contractual	\$ 17,512	\$ 18,862	\$ 18,827	\$ (35)		
Total Contractual Services	\$ 43,912	\$ 35,062	\$ 34,972	\$ (90)		
Commodities						
Cleaning & Maintenance Supplies	\$ 2,200	\$ 1,725	\$ 1,702	\$ (23)		
Landscape & Planting Supplies	-	50	45	(5)		
Program Supplies	2,200	3,125	3,124	(1)		
Service & Repair Parts	550	425	410	(15)		
Utilities - Village Buildings	12,980	19,055	19,055	-		
Total Commodities	\$ 17,930	\$ 24,380	\$ 24,336	\$ (44)		
Total Building Maintenance	\$ 61,842	\$ 59,442	\$ 59,308	\$ (134)		
Courtesy Car Program						
Personal Services						
Compensation						
Wages - Part Time Hourly	\$ 11,880	\$ 11,555	\$ 8,194	\$ (3,361)		
Total Compensation	\$ 11,880	\$ 11,555	\$ 8,194	\$ (3,361)		
Benefits						
Employer FICA / Medicare	\$ 909	\$ 909	\$ 627	\$ (282)		
Insurance - Workers Compensation	692	692	526	(166)		
Insurance - Unemployment Compensation	135	135	-	(135)		
Total Benefits	\$ 1,736	\$ 1,736	\$ 1,153	\$ (583)		
Total Personal Services	\$ 13,616	\$ 13,291	\$ 9,347	\$ (3,944)		
Contractual Services						
Professional Services						
Medical	\$ 440	\$ 640	\$ 627	\$ (13)		
Total Professional Services	\$ 440	\$ 640	\$ 627	\$ (13)		
Repair and Maintenance						
R & M - Vehicles	\$ 550	\$ 550	\$ 315	\$ (235)		
R & M - Other Equipment	28	28	-	(28)		
Total Repair and Maintenance	\$ 578	\$ 578	\$ 315	\$ (263)		

Village of South Chicago Heights, Illinois

General Fund

**Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual**
For the Year Ended December 31, 2022

	<u>Budgeted Amounts (GAAP Basis)</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Over / (Under)</u>		
	<u>Original</u>	<u>Final</u>				
Expenditures (continued)						
General government (continued)						
Courtesy Car Program (continued)						
Contractual Services (continued)						
Other Contractual						
Equipment Rental	\$ 1,320	\$ 1,320	\$ 1,200	\$ (120)		
Intergovernmental Fees and Dues	138	138	110	(28)		
Telephone - Local, LD, Wireless, Pager	550	550	442	(108)		
Total Other Contractual	\$ 2,008	\$ 2,008	\$ 1,752	\$ (256)		
Total Contractual Services	\$ 3,026	\$ 3,226	\$ 2,694	\$ (532)		
Commodities						
Fuel	\$ 1,375	\$ 1,500	\$ 1,499	\$ (1)		
Lubricants & Fluids	28	28	-	(28)		
Service & Repair Parts	55	55	-	(55)		
Total Commodities	\$ 1,458	\$ 1,583	\$ 1,499	\$ (84)		
Total Courtesy Car Program	\$ 18,100	\$ 18,100	\$ 13,540	\$ (4,560)		
Total general government	\$ 1,684,220	\$ 1,667,605	\$ 1,488,263	\$ (179,342)		
Public safety						
Building & Code Enforcement Department						
Personal Services						
Compensation						
Wages - Full Time Salaried	\$ 71,500	\$ 70,405	\$ 66,948	\$ (3,457)		
Wages - Full Time Hourly	36,608	36,508	34,293	(2,215)		
Wages - Overtime	1,320	1,420	1,402	(18)		
Total Compensation	\$ 109,428	\$ 108,333	\$ 102,643	\$ (5,690)		
Benefits						
Employer FICA / Medicare	\$ 8,371	\$ 8,371	\$ 7,630	\$ (741)		
Employer IMRF	16,392	16,392	15,295	(1,097)		
Insurance - Group Life and AD&D	158	158	145	(13)		
Insurance - Group Medical	33,713	33,713	30,498	(3,215)		
Insurance - Group Dental	2,657	2,657	2,254	(403)		
Insurance - Workers Compensation	6,372	6,587	6,584	(3)		
Insurance - Unemployment Compensation	271	56	-	(56)		
Total Benefits	\$ 67,934	\$ 67,934	\$ 62,406	\$ (5,528)		
Total Personal Services	\$ 177,362	\$ 176,267	\$ 165,049	\$ (11,218)		
Contractual Services						
Professional Services						
Engineering and Architectural	\$ 4,950	\$ 4,950	\$ 2,247	\$ (2,703)		
Other Professional Services	-	-	-	-		
Total Professional Services	\$ 4,950	\$ 4,950	\$ 2,247	\$ (2,703)		

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Village of South Chicago Heights, Illinois

General Fund

**Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual**
For the Year Ended December 31, 2022

	Budgeted Amounts (GAAP Basis)		Actual Amounts	Variance with Final Budget Over / (Under)		
	Original	Final				
Expenditures (continued)						
Public safety (continued)						
Building & Code Enforcement Department (continued)						
Contractual Services (continued)						
Repair and Maintenance						
R & M - Vehicles	\$ 1,100	\$ 1,100	\$ 12	\$ (1,088)		
Total Repair and Maintenance	\$ 1,100	\$ 1,100	\$ 12	\$ (1,088)		
Other Contractual						
Billing & Collection Services	\$ 2,750	\$ 4,150	\$ 4,131	\$ (19)		
Contract Labor	30,250	21,350	21,305	(45)		
Forestry & Landscaping Services	44,000	49,375	49,375	-		
Intergovernmental Fees and Dues	220	220	15	(205)		
ISP's & Data Services	495	495	432	(63)		
Printing and Copying Services	440	540	540	-		
Professional Assn Memberships & Dues	165	165	-	(165)		
Purchased Program Services	5,500	7,100	7,100	-		
Telephone - Local, LD, Wireless, Pager	605	605	512	(93)		
Training Services	275	100	20	(80)		
Total Other Contractual	\$ 84,700	\$ 84,100	\$ 83,430	\$ (670)		
Total Contractual Services	\$ 90,750	\$ 90,150	\$ 85,689	\$ (4,461)		
Commodities						
Books and Publications	\$ 275	\$ 65	\$ -	\$ (65)		
Computer Supplies	275	65	-	(65)		
Fuel	1,760	2,180	2,165	(15)		
Office Supplies	275	275	24	(251)		
Postage	880	880	804	(76)		
Program Supplies	220	220	28	(192)		
Small Tools	275	275	-	(275)		
Stationery	110	110	-	(110)		
Uniforms	550	550	271	(279)		
Total Commodities	\$ 4,620	\$ 4,620	\$ 3,292	\$ (1,328)		
Travel						
Conference and Meeting Registration	\$ 385	\$ 385	\$ 310	\$ (75)		
Local Mileage, Parking and Tolls	275	275	196	(79)		
Lodging	1,100	1,100	993	(107)		
Meals	110	110	-	(110)		
Total Travel	\$ 1,870	\$ 1,870	\$ 1,499	\$ (371)		
Total Building & Code Enforcement Department	\$ 274,602	\$ 272,907	\$ 255,529	\$ (17,378)		

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Village of South Chicago Heights, Illinois

General Fund

**Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual**
For the Year Ended December 31, 2022

	Budgeted Amounts (GAAP Basis)		Actual Amounts	Variance with Final Budget Over / (Under)		
	Original	Final				
Expenditures (continued)						
Public safety (continued)						
Police Department						
Personal Services						
Compensation						
Wages - Full Time Salaried	\$ 217,985	\$ 217,985	\$ 183,556	\$ (34,429)		
Wages - Full Time Hourly	632,119	632,119	623,143	(8,976)		
Wages - Part Time Hourly	251,875	251,875	212,021	(39,854)		
Wages - Overtime	181,149	181,149	137,711	(43,438)		
Total Compensation	\$ 1,283,128	\$ 1,283,128	\$ 1,156,431	\$ (126,697)		
Benefits						
Employer FICA / Medicare	\$ 46,745	\$ 46,745	\$ 40,808	\$ (5,937)		
Employer IMRF	8,660	8,660	8,617	(43)		
Self-managed Pension	20,417	20,417	18,553	(1,864)		
Employer Police / Fire Pension	317,750	314,695	305,459	(9,236)		
Insurance - Group Life and AD&D	923	1,473	1,457	(16)		
Insurance - Group Medical	182,125	181,575	100,711	(80,864)		
Insurance - Group Dental	11,270	11,270	6,778	(4,492)		
Insurance - Workers Compensation	74,724	74,724	74,175	(549)		
Insurance - Unemployment Compensation	4,062	4,062	-	(4,062)		
Total Benefits	\$ 666,676	\$ 663,621	\$ 556,558	\$ (107,063)		
Total Personal Services	\$ 1,949,804	\$ 1,946,749	\$ 1,712,989	\$ (233,760)		
Contractual Services						
Professional Services						
Data Processing	\$ 6,600	\$ 6,600	\$ 5,462	\$ (1,138)		
Medical	2,530	2,530	1,600	(930)		
Total Professional Services	\$ 9,130	\$ 9,130	\$ 7,062	\$ (2,068)		
Repair and Maintenance						
R & M - Buildings & Grounds	\$ 330	\$ 330	\$ -	\$ (330)		
R & M - Communications Equipment	4,400	16,500	16,497	(3)		
R & M - Data Processing Equipment	2,585	1,085	1,056	(29)		
R & M - Police Equipment	275	275	-	(275)		
R & M - Office Equipment	2,200	2,200	1,914	(286)		
R & M - Vehicles	29,810	20,810	20,754	(56)		
Total Repair and Maintenance	\$ 39,600	\$ 41,200	\$ 40,221	\$ (979)		
Other Contractual						
Bank Fees & Charges	\$ -	\$ 200	\$ 176	\$ (24)		
Billing & Collection Services	18,150	18,150	10,195	(7,955)		
Equipment Installation Services	2,200	2,200	1,970	(230)		
Equipment Rental	4,180	4,330	4,309	(21)		
Intergovernmental Fees and Dues	1,100	1,100	1,094	(6)		
Intergovernmental Service Contracts	253,990	253,990	236,056	(17,934)		
ISP's & Data Services	17,787	17,787	6,157	(11,630)		

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Village of South Chicago Heights, Illinois

General Fund

**Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual**
For the Year Ended December 31, 2022

	Budgeted Amounts (GAAP Basis)		Actual Amounts	Variance with Final Budget Over / (Under)		
	Original	Final				
Expenditures (continued)						
Public safety (continued)						
Police Department (continued)						
Contractual Services (continued)						
Other Contractual (continued)						
Janitorial	\$ 12,320	\$ 12,320	\$ 10,901	\$ (1,419)		
Printing and Copying Services	3,300	3,300	2,967	(333)		
Professional Assn Memberships & Dues	578	578	545	(33)		
Purchased Program Services	19,910	17,960	5,946	(12,014)		
Telephone - Local, LD, Wireless, Pager	12,650	12,650	10,599	(2,051)		
Training Services	25,300	25,300	16,697	(8,603)		
Total Other Contractual	\$ 371,465	\$ 369,865	\$ 307,612	\$ (62,253)		
Total Contractual Services	\$ 420,195	\$ 420,195	\$ 354,895	\$ (65,300)		
Commodities						
Ammunition and Range Supplies	\$ 11,770	\$ 8,920	\$ 4,902	\$ (4,018)		
Books and Publications	440	465	455	(10)		
Cleaning & Maintenance Supplies	825	825	748	(77)		
Computer Supplies	2,200	2,200	1,160	(1,040)		
Concessions and Food	660	660	-	(660)		
Copier Supplies	1,925	1,925	1,697	(228)		
Fuel	44,000	46,575	46,566	(9)		
Lubricants and Fluids	110	135	120	(15)		
Office Supplies	1,650	1,650	1,505	(145)		
Police Supplies	1,100	1,225	1,207	(18)		
Postage	2,310	2,310	1,486	(824)		
Program Supplies	4,125	4,125	3,742	(383)		
Protective Clothing & Equipment	6,050	6,050	3,563	(2,487)		
Service & Repair Parts	1,100	1,100	-	(1,100)		
Stationery	220	220	-	(220)		
Uniforms	8,800	8,800	8,628	(172)		
Other Materials and Supplies	-	100	87	(13)		
Total Commodities	\$ 87,285	\$ 87,285	\$ 75,866	\$ (11,419)		
Travel						
Conference and Meeting Registration	\$ 3,080	\$ 3,080	\$ 1,300	\$ (1,780)		
Local Mileage, Parking and Tolls	165	165	-	(165)		
Lodging	440	440	-	(440)		
Meals	165	165	-	(165)		
Total Travel	\$ 3,850	\$ 3,850	\$ 1,300	\$ (2,550)		
Total Police Department	\$ 2,461,134	\$ 2,458,079	\$ 2,145,050	\$ (313,029)		

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Village of South Chicago Heights, Illinois

General Fund

**Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022**

	Budgeted Amounts (GAAP Basis)		Actual Amounts	Variance with Final Budget Over / (Under)		
	Original	Final				
Expenditures (continued)						
Public safety (continued)						
Fire Department						
Personal Services						
Compensation						
Wages - Full Time Salaried	\$ 87,469	\$ 87,469	\$ 78,533	\$ (8,936)		
Wages - Part Time Hourly	253,780	212,355	201,423	(10,932)		
Wages - Paid-on-call Duty	33,000	33,000	30,000	(3,000)		
Other Compensation	37,840	37,840	22,884	(14,956)		
Total Compensation	\$ 412,089	\$ 370,664	\$ 332,840	\$ (37,824)		
Benefits						
Employer FICA / Medicare	\$ 31,525	\$ 31,525	\$ 25,462	\$ (6,063)		
Employer Police / Fire Pension	33,132	36,857	37,383	526		
Insurance - Group Life and AD&D	79	79	73	(6)		
Insurance - Workers Compensation	23,999	23,999	21,349	(2,650)		
Insurance - Unemployment Compensation	4,063	338	-	(338)		
Total Benefits	\$ 92,798	\$ 92,798	\$ 84,267	\$ (8,531)		
Total Personal Services	\$ 504,887	\$ 463,462	\$ 417,107	\$ (46,355)		
Contractual Services						
Professional Services						
Consulting	\$ 2,750	\$ 2,750	\$ 2,500	\$ (250)		
Data Processing	2,750	2,750	855	(1,895)		
Medical	3,520	3,520	1,192	(2,328)		
Total Professional Services	\$ 9,020	\$ 9,020	\$ 4,547	\$ (4,473)		
Repair and Maintenance						
R & M - Buildings & Grounds	\$ 330	\$ 330	\$ -	\$ (330)		
R & M - Communications Equipment	6,776	6,776	335	(6,441)		
R & M - Data Processing Equipment	1,650	2,050	2,050	-		
R & M - Fire & EMS Equipment	16,720	15,055	7,371	(7,684)		
R & M - Office Equipment	385	600	598	(2)		
R & M - Vehicles	16,500	17,550	17,544	(6)		
Total Repair and Maintenance	\$ 42,361	\$ 42,361	\$ 27,898	\$ (14,463)		
Other Contractual						
Ambulance & EMS Service	\$ 307,643	\$ 272,643	\$ 272,614	\$ (29)		
Billing & Collection Services	-	97,275	97,270	(5)		
Equipment Installation Services	2,750	50	-	(50)		
Equipment Rental	3,905	3,905	3,572	(333)		
Intergovernmental Fees and Dues	5,665	5,665	5,276	(389)		
Intergovernmental Service Contracts	54,450	50,650	50,540	(110)		
ISP's & Data Services	9,790	9,790	8,897	(893)		
Laundry / Uniform Services	550	550	46	(504)		

Village of South Chicago Heights, Illinois

General Fund

**Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022**

	<u>Budgeted Amounts (GAAP Basis)</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Over / (Under)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures (continued)				
Public safety (continued)				
Fire Department (continued)				
Contractual Services (continued)				
Other Contractual (continued)				
Printing and Copying Services	\$ 5,225	\$ 2,325	\$ 2,294	\$ (31)
Professional Assn Memberships & Dues	1,144	1,144	845	(299)
Purchased Program Services	10,560	11,110	11,099	(11)
Telephone - Local, LD, Wireless, Pager	11,550	7,550	7,427	(123)
Training Services	21,588	13,588	13,515	(73)
Total Other Contractual	\$ 434,820	\$ 476,245	\$ 473,395	\$ (2,850)
Total Contractual Services	\$ 486,201	\$ 527,626	\$ 505,840	\$ (21,786)
Commodities				
Books and Publications	\$ 440	\$ 440	\$ 183	\$ (257)
Cleaning & Maintenance Supplies	2,970	2,970	902	(2,068)
Computer Supplies	660	665	663	(2)
Concessions and Food	275	275	250	(25)
Copier Supplies	330	330	181	(149)
EMS Supplies	8,250	8,250	5,325	(2,925)
Firefighting Supplies	6,050	1,050	468	(582)
Fuel	9,350	17,675	17,653	(22)
Lubricants and Fluids	330	430	421	(9)
Office Supplies	715	590	327	(263)
Postage	110	110	37	(73)
Program Supplies	3,025	3,025	2,869	(156)
Protective Clothing & Equipment	29,920	29,920	26,140	(3,780)
Service & Repair Parts	3,300	3,300	338	(2,962)
Small Tools	1,100	1,100	816	(284)
Stationery	220	240	235	(5)
Training Supplies	6,050	2,725	70	(2,655)
Uniforms	8,800	8,800	6,211	(2,589)
Total Commodities	\$ 81,895	\$ 81,895	\$ 63,089	\$ (18,806)
Travel				
Conference and Meeting Registration	\$ 1,320	\$ 1,320	\$ 360	\$ (960)
Local Mileage, Parking and Tolls	165	165	-	(165)
Lodging	1,100	1,100	428	(672)
Meals	330	330	-	(330)
Total Travel	\$ 2,915	\$ 2,915	\$ 788	\$ (2,127)
Total Fire Department	\$ 1,075,898	\$ 1,075,898	\$ 986,824	\$ (89,074)
Total public safety	\$ 3,811,634	\$ 3,806,884	\$ 3,387,403	\$ (419,481)

Village of South Chicago Heights, Illinois

General Fund

**Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual**
For the Year Ended December 31, 2022

	<u>Budgeted Amounts (GAAP Basis)</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Over / (Under)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures (continued)				
Highways and Streets				
Public Works Department				
Personal Services				
Compensation				
Wages - Full Time Salaried	\$ 44,553	\$ 44,553	\$ 41,707	\$ (2,846)
Wages - Full Time Hourly	149,640	149,640	98,428	(51,212)
Wages - Seasonal Hourly	-	-	-	-
Wages - Overtime	18,494	18,494	10,955	(7,539)
Total Compensation	\$ 212,687	\$ 212,687	\$ 151,090	\$ (61,597)
Benefits				
Employer FICA / Medicare	\$ 16,270	\$ 16,270	\$ 11,613	\$ (4,657)
Employer IMRF	31,860	31,860	22,808	(9,052)
Insurance - Group Life and AD&D	352	352	211	(141)
Insurance - Group Medical	48,250	48,250	28,639	(19,611)
Insurance - Group Dental	2,555	2,555	1,803	(752)
Insurance - Workers Compensation	12,386	12,386	9,691	(2,695)
Insurance - Unemployment Compensation	603	603	-	(603)
Total Benefits	\$ 112,276	\$ 112,276	\$ 74,765	\$ (37,511)
Total Personal Services	\$ 324,963	\$ 324,963	\$ 225,855	\$ (99,108)
Contractual Services				
Professional Services				
Data Processing	\$ -	\$ 350	\$ 333	\$ (17)
Engineering and Architectural	\$ 1,100	\$ 750	\$ 102	\$ (648)
Medical	440	440	352	(88)
Testing Labs	-	-	-	-
Total Professional Services	\$ 1,540	\$ 1,540	\$ 787	\$ (753)
Repair and Maintenance				
R & M - Public Works Equipment	\$ 2,750	\$ 4,425	\$ 4,412	\$ (13)
R & M - Street Lights & Signals	5,500	5,500	3,618	(1,882)
R & M - Vehicles	19,250	17,575	7,914	(9,661)
Total Repair and Maintenance	\$ 27,500	\$ 27,500	\$ 15,944	\$ (11,556)
Other Contractual				
Animal Control Services	\$ 825	\$ 1,850	\$ 1,845	\$ (5)
Equipment Rental	8,800	8,800	8,731	(69)
Forestry & Landscaping Services	5,500	5,500	5,095	(405)
Garbage & Recycling	1,100	3,750	3,750	-
Intergovernmental Fees and Dues	110	170	163	(7)
ISP's & Data Services	2,530	2,530	2,525	(5)
Purchased Program Services	7,700	3,965	159	(3,806)
Telephone - Local, LD, Wireless, Pager	2,750	2,750	2,374	(376)
Training Services	550	550	-	(550)
Total Other Contractual	\$ 29,865	\$ 29,865	\$ 24,642	\$ (5,223)
Total Contractual Services	\$ 58,905	\$ 58,905	\$ 41,373	\$ (17,532)

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Village of South Chicago Heights, Illinois

General Fund

**Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual**
For the Year Ended December 31, 2022

	<u>Budgeted Amounts (GAAP Basis)</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Over / (Under)</u>		
	<u>Original</u>	<u>Final</u>				
Expenditures (continued)						
Highways and Streets (continued)						
Public Works Department (continued)						
Commodities						
Cleaning & Maintenance Supplies	\$ 385	\$ 385	\$ 45	\$ (340)		
Computer Supplies	825	825	-	(825)		
Fuel	14,300	21,625	21,615	(10)		
Landscaping Supplies	1,100	1,100	270	(830)		
Lubricants and Fluids	550	550	468	(82)		
Office Supplies	275	275	201	(74)		
Postage	28	28	19	(9)		
Program Supplies	3,300	3,550	3,541	(9)		
Protective Clothing & Equipment	1,100	1,100	49	(1,051)		
Service & Repair Parts	3,300	6,310	6,306	(4)		
Small Tools	1,650	3,185	3,182	(3)		
Stationery	110	110	-	(110)		
Street Materials - Aggregate	2,200	2,200	-	(2,200)		
Street Materials - Bituminous	7,150	3,655	2,955	(700)		
Street Materials - Signs and Barricades	2,200	6,350	6,350	-		
Street Materials - Other	1,650	1,650	-	(1,650)		
Uniforms	1,100	1,775	1,771	(4)		
Utilities - Public Way	66,000	50,000	49,872	(128)		
Total Commodities	\$ 107,223	\$ 104,673	\$ 96,644	\$ (8,029)		
Travel						
Conference and Meeting Registration	\$ 220	\$ 220	-	\$ (220)		
Local Mileage, Parking and Tolls	28	28	-	(28)		
Lodging	385	385	-	(385)		
Total Travel	\$ 633	\$ 633	\$ -	\$ (633)		
Total Public Works Department	\$ 491,724	\$ 489,174	\$ 363,872	\$ (125,302)		
Total Highways and streets	\$ 491,724	\$ 489,174	\$ 363,872	\$ (125,302)		
Sanitation						
Garbage Disposal						
Contractual Services						
Other Contractual						
Garbage and Recycling	\$ 343,970	\$ 343,970	\$ 303,724	\$ (40,246)		
Other Contractual	\$ 343,970	\$ 343,970	\$ 303,724	\$ (40,246)		
Total Contractual Services	\$ 343,970	\$ 343,970	\$ 303,724	\$ (40,246)		
Total Garbage Disposal	\$ 343,970	\$ 343,970	\$ 303,724	\$ (40,246)		
Total Sanitation	\$ 343,970	\$ 343,970	\$ 303,724	\$ (40,246)		

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Village of South Chicago Heights, Illinois

General Fund

**Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022**

	<u>Budgeted Amounts (GAAP Basis)</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Over / (Under)</u>		
	<u>Original</u>	<u>Final</u>				
Expenditures (continued)						
Culture and recreation						
Recreation Programs						
Contractual Services						
Other Contractual						
Equipment Rental	\$ 7,150	\$ 5,450	\$ 4,088	\$ (1,362)		
Purchased Program Services	8,525	8,825	8,804	(21)		
Total Other Contractual	\$ 15,675	\$ 14,275	\$ 12,892	\$ (1,383)		
Total Contractual Services	\$ 15,675	\$ 14,275	\$ 12,892	\$ (1,383)		
Commodities						
Awards	\$ 165	\$ 165	\$ -	\$ (165)		
Concessions and Food	4,950	6,350	6,340	(10)		
Program Supplies	3,300	3,300	1,719	(1,581)		
Total Commodities	\$ 8,415	\$ 9,815	\$ 8,059	\$ (1,756)		
Total Recreation Programs	\$ 24,090	\$ 24,090	\$ 20,951	\$ (3,139)		
Park Maintenance						
Contractual Services						
Repair and Maintenance						
R & M - Public Works Equipment	\$ 550	\$ 200	\$ 191	\$ (9)		
Total Repair and Maintenance	\$ 550	\$ 200	\$ 191	\$ (9)		
Other Contractual						
Equipment Rental	\$ 2,750	\$ 2,450	\$ 2,441	\$ (9)		
Forestry & Landscaping Services	26,400	26,600	26,590	(10)		
Purchased Program Services	-	11,100	11,050	(50)		
Total Other Contractual	\$ 29,150	\$ 40,150	\$ 40,081	\$ (69)		
Total Contractual Services	\$ 29,700	\$ 40,350	\$ 40,272	\$ (78)		
Commodities						
Landscaping Supplies	\$ 550	\$ 70	\$ 65	\$ (5)		
Lubricants & Fluids	-	60	59	(1)		
Program Supplies	825	10	-	(10)		
Service & Repair Parts	1,100	460	451	(9)		
Small Tools	275	10	-	(10)		
Total Commodities	\$ 2,750	\$ 610	\$ 575	\$ (35)		
Total Park Maintenance	\$ 32,450	\$ 40,960	\$ 40,847	\$ (113)		
Senior Center Maintenance						
Contractual Services						
Repair and Maintenance						
R & M - Buildings & Grounds	\$ 3,300	\$ 5,465	\$ 5,460	\$ (5)		
R & M - Fire & EMS Equipment	165	165	51	(114)		
Total Repair and Maintenance	\$ 3,465	\$ 5,630	\$ 5,511	\$ (119)		

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Village of South Chicago Heights, Illinois

General Fund

**Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual**
For the Year Ended December 31, 2022

	<u>Budgeted Amounts (GAAP Basis)</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Over / (Under)</u>		
	<u>Original</u>	<u>Final</u>				
Expenditures (continued)						
Culture and recreation (continued)						
Contractual Services (continued)						
Other Contractual						
Equipment Rental	\$ 220	\$ 310	\$ 307	\$ (3)		
Forestry & Landscaping Services	2,200	1,665	1,168	(497)		
ISPs & Data Services	1,650	1,650	1,581	(69)		
Janitorial	3,300	25	-	(25)		
Purchased Program Services	4,070	270	250	(20)		
Rodent / Mosquito Abatement	495	495	420	(75)		
Telephone - Local, LD, Wireless, Pager	990	990	860	(130)		
Total Other Contractual	\$ 12,925	\$ 5,405	\$ 4,586	\$ (819)		
Total Contractual Services	\$ 16,390	\$ 11,035	\$ 10,097	\$ (938)		
Commodities						
Cleaning & Maintenance Supplies	\$ 165	\$ 5	\$ -	\$ (5)		
Landscape & Planting Supplies	550	5	-	(5)		
Program Supplies	550	2,795	2,791	(4)		
Service & Repair Parts	110	2,650	2,646	(4)		
Small Tools	-	10	10	-		
Utilities - Village Buildings	1,650	2,915	2,912	(3)		
Total Commodities	\$ 3,025	\$ 8,380	\$ 8,359	\$ (21)		
Total Senior Center Maintenance	\$ 19,415	\$ 19,415	\$ 18,456	\$ (959)		
Beautification Committee						
Contractual Services						
Other Contractual						
Purchased Program Services	\$ 7,700	\$ 8,125	\$ 8,120	\$ (5)		
Total Other Contractual	\$ 7,700	\$ 8,125	\$ 8,120	\$ (5)		
Total Contractual Services	\$ 7,700	\$ 8,125	\$ 8,120	\$ (5)		
Commodities						
Awards	\$ 1,210	\$ 1,260	\$ 1,250	\$ (10)		
Landscaping Supplies	990	515	-	(515)		
Program Supplies	550	550	372	(178)		
Total Commodities	\$ 2,750	\$ 2,325	\$ 1,622	\$ (703)		
Total Beautification Committee	\$ 10,450	\$ 10,450	\$ 9,742	\$ (708)		
Historical Committee						
Personal Services						
Compensation						
Stipend - Boards and Commissions	\$ 3,300	\$ 3,300	\$ 3,000	\$ (300)		
Total Compensation	\$ 3,300	\$ 3,300	\$ 3,000	\$ (300)		

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Village of South Chicago Heights, Illinois

General Fund

**Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual**
For the Year Ended December 31, 2022

	<u>Budgeted Amounts (GAAP Basis)</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Over / (Under)</u>		
	<u>Original</u>	<u>Final</u>				
Expenditures (continued)						
Culture and recreation (continued)						
Historical Committee (continued)						
Personal Services (continued)						
Benefits						
Employer FICA / Medicare	\$ 253	\$ 253	\$ 230	\$ (23)		
Total Benefits	\$ 253	\$ 253	\$ 230	\$ (23)		
Total Personal Services	\$ 3,553	\$ 3,553	\$ 3,230	\$ (323)		
Commodities						
Program Supplies	\$ 110	\$ 110	\$ -	\$ (110)		
Total Commodities	\$ 110	\$ 110	\$ -	\$ (110)		
Total Historical Committee	\$ 3,663	\$ 3,663	\$ 3,230	\$ (433)		
Total culture and recreation	\$ 90,068	\$ 98,578	\$ 93,226	\$ (5,352)		
Capital outlay						
Mayor and Village Board						
Equipment - Communications	\$ -	\$ 950	\$ 945	\$ (5)		
Total Mayor and Village Board	\$ -	\$ 950	\$ 945	\$ (5)		
General & Financial Administration						
Equipment - Data Processing	\$ -	\$ 4,600	\$ 4,579	\$ (21)		
Equipment - Office	\$ 550	\$ 550	\$ 324	\$ (226)		
Total General & Financial Administration	\$ 550	\$ 5,150	\$ 4,903	\$ (247)		
Building Maintenance						
Building Acquisition/Const/Improvements	\$ -	\$ 12,160	\$ 12,155	\$ (5)		
Total Building Maintenance	\$ -	\$ 12,160	\$ 12,155	\$ (5)		
Building & Code Enforcement Department						
Equipment - Data Processing	\$ -	\$ 600	\$ 580	\$ (20)		
Total Building & Code Enforcement Depa	\$ -	\$ 600	\$ 580	\$ (20)		
Police Department						
Equipment - Communications	\$ 28,435	\$ 27,010	\$ -	\$ (27,010)		
Equipment - Data Processing	\$ 9,900	\$ 9,900	\$ 8,379	\$ (1,521)		
Equipment - Office	\$ -	\$ 1,425	\$ 1,419	\$ (6)		
Equipment - Public Safety	\$ 7,975	\$ 7,975	\$ 6,744	\$ (1,231)		
Equipment - Vehicles	\$ 101,200	\$ 101,200	\$ 101,144	\$ (56)		
Total Police Department	\$ 147,510	\$ 147,510	\$ 117,686	\$ (29,824)		

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Village of South Chicago Heights, Illinois

General Fund

**Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022**

	Budgeted Amounts (GAAP Basis)		Actual Amounts	Variance with Final Budget Over / (Under)
	Original	Final		
Fire Department				
Equipment - Communications	\$ -	\$ 4,400	\$ 4,379	\$ (21)
Equipment - Data Processing	4,400	4,400	3,055	(1,345)
Equipment - Office	2,750	2,750	2,721	(29)
Equipment - Public Safety	143,000	138,600	76,213	(62,387)
Equipment - Vehicles	170,500	170,500	-	(170,500)
Total Fire Department	\$ 320,650	\$ 320,650	\$ 86,368	\$ (234,282)
Expenditures (continued)				
Capital outlay (continued)				
Public Works Department				
Equipment - Data Processing	\$ -	\$ 2,550	\$ 2,543	\$ (7)
Total Public Works Department	\$ -	\$ 2,550	\$ 2,543	\$ (7)
Park Maintenance				
Equipment - Maintenance	\$ 825	\$ 10	\$ -	\$ (10)
Equipment - Playground	1,100	25	-	(25)
Total Park Maintenance	\$ 1,925	\$ 35	\$ -	\$ (35)
Senior Center Maintenance				
Building Acquisition/Const/Improvements	\$ 7,150	\$ 530	\$ 468	\$ (62)
Total Senior Center Maintenance	\$ 7,150	\$ 530	\$ 468	\$ (62)
Total capital outlay	\$ 477,785	\$ 490,135	\$ 225,648	\$ (264,487)
Total expenditures	\$ 6,899,401	\$ 6,896,346	\$ 5,862,136	\$ (1,034,210)
Excess (deficiency) of revenues over (under) expenditures	\$ (727,721)	\$ (724,666)	\$ 773,635	\$ 1,498,301
Other financing sources and uses				
Transfers in	\$ -	\$ -	\$ 950,000	\$ 950,000
Proceeds From Sale of Capital Assets	5,000	5,000	12,500	7,500
Transfers out	(11,600)	(11,600)	(17,798)	(6,198)
Total other financing sources and uses	\$ (6,600)	\$ (6,600)	\$ 944,702	\$ 951,302
Net change in fund balances	\$ (734,321)	\$ (731,266)	\$ 1,718,337	\$ 2,449,603
Fund balances, January 1	\$ 3,881,243	\$ 3,881,243	\$ 3,881,243	\$ -
Fund balances, December 31	\$ 3,146,922	\$ 3,149,977	\$ 5,599,580	\$ 2,449,603

Village of South Chicago Heights, Illinois

Special Revenue - Tax Increment Financing Fund

**Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022**

	Budgeted Amounts (GAAP Basis)		Actual Amounts	Variance with Final Budget Over / (Under)
	Original	Final		
Revenues				
Local taxes				
TIF #1 increment	\$ 300,000	\$ 300,000	\$ 299,704	\$ (296)
TIF #2 increment	27,000	27,000	85,760	58,760
TIF #4 increment	155,000	155,000	277,722	122,722
Total local taxes	\$ 482,000	\$ 482,000	\$ 663,186	\$ 181,186
Interest				
Interest from deposits	\$ 1,000	\$ 1,000	\$ 40,044	\$ 39,044
Total interest	\$ 1,000	\$ 1,000	\$ 40,044	\$ 39,044
Total revenues	\$ 483,000	\$ 483,000	\$ 703,230	\$ 220,230
Expenditures				
General government				
Contractual services				
Professional services				
Consulting	\$ 16,500	\$ 16,500	\$ -	\$ (16,500)
Engineering & architectural	82,500	82,500	-	(82,500)
Legal - review	16,500	16,500	2,266	(14,234)
Other professional services	4,400	4,400	98	(4,302)
Total professional services	\$ 119,900	\$ 119,900	\$ 2,364	\$ (117,536)
Other Contractual				
Advertising & legal publication	\$ 550	\$ 550	\$ -	\$ (550)
Bank fees & charges	55	55	30	(25)
Community development grants	27,500	27,500	-	(27,500)
Purchased program services	8,250	8,250	5,375	(2,875)
Total other contractual	\$ 36,355	\$ 36,355	\$ 5,405	\$ (30,950)
Total contractual services	\$ 156,255	\$ 156,255	\$ 7,769	\$ (148,486)
Commodities				
Street materials - signs	\$ 10,450	\$ 10,450	\$ 4,306	\$ (6,144)
Total commodities	\$ 10,450	\$ 10,450	\$ 4,306	\$ (6,144)
Total general government	\$ 166,705	\$ 166,705	\$ 12,075	\$ (154,630)
Capital outlay				
Land acquisition	\$ -	\$ -	\$ -	\$ -
Building acquisition/improvements	550,000	480,225	-	(480,225)
Street System Construction/Imprvmt	19,800	19,800	-	(19,800)
Park Construction/Imprvmt	440,000	440,000	46,250	(393,750)
Total capital outlay	\$ 1,009,800	\$ 940,025	\$ 46,250	\$ (893,775)
Total expenditures	\$ 1,176,505	\$ 1,106,730	\$ 58,325	\$ (1,048,405)

Village of South Chicago Heights, Illinois**Special Revenue - Tax Increment Financing Fund****Schedule of Revenues, Expenditures****and Changes in Fund Balance - Budget and Actual****For the Year Ended December 31, 2022**

	<u>Budgeted Amounts (GAAP Basis)</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Over / (Under)</u>
	<u>Original</u>	<u>Final</u>		
Excess (deficiency) of revenues over (under) expenditures	\$ (693,505)	\$ (623,730)	\$ 644,905	\$ 1,268,635
Other financing sources and uses				
Transfers in	\$ -	\$ -	\$ 5,000	\$ 5,000
Total other financing sources and uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>
Net change in fund balances	\$ (693,505)	\$ (623,730)	\$ 649,905	\$ 1,273,635
Fund balances, January 1	\$ 2,376,887	\$ 2,376,887	\$ 2,376,887	\$ -
Fund balances, December 31	<u>\$ 1,683,382</u>	<u>\$ 1,753,157</u>	<u>\$ 3,026,792</u>	<u>\$ 1,273,635</u>

Village of South Chicago Heights, Illinois

Required Supplementary Information
Schedule of Employer Contributions
Illinois Municipal Retirement Fund
December 31, 2022

Fiscal Year Ending	Contributions In Relation To		Contribution Excess / (Deficiency)	Covered Payroll	Contributions As A Percentage Of Covered Payroll
	Actuarially Determined Contribution	The Actuarially Determined Contribution			
12/31/2014	\$ 127,005	\$ 131,730	\$ 4,725	\$ 731,174	\$ 18.02%
12/31/2015	\$ 127,518	\$ 127,517	\$ (1)	\$ 760,394	\$ 16.77%
12/31/2016	\$ 153,817	\$ 157,995	\$ 4,178	\$ 838,695	\$ 18.84%
12/31/2017	\$ 166,888	\$ 167,195	\$ 307	\$ 881,138	\$ 18.97%
12/31/2018	\$ 153,522	\$ 159,686	\$ 6,164	\$ 867,846	\$ 18.40%
12/31/2019	\$ 154,812	\$ 154,811	\$ (1)	\$ 849,213	\$ 18.23%
12/31/2020	\$ 166,377	\$ 166,595	\$ 218	\$ 884,512	\$ 18.83%
12/31/2021	\$ 160,637	\$ 160,636	\$ (1)	\$ 869,247	\$ 18.48%
12/31/2022	\$ 136,068	\$ 136,068	\$ -	\$ 908,333	\$ 14.98%

Notes:	Actuarial valuation date -	Actuarially determined contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.
	Actuarial cost method -	Aggregate entry age normal.
	Amortization method -	Level percent of payroll, closed period.
	Remaining amortization period -	21 year closed period
	Asset valuation method -	5 year smoothed market; 20 percent corridor.
	Wage growth -	2.75 percent.
	Price inflation -	2.25 percent
	Salary increases -	2.85% to 13.75% including inflation.
	Investment rate of return -	7.25 percent.
	Retirement age -	Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017 - 2019.
	Mortality -	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
	Other information -	There were no benefit changes during the year.

Note:

This schedule is intended to show information for ten years and additional year's information will be displayed as it becomes available.

Village of South Chicago Heights, Illinois

Required Supplementary Information

Schedule of Changes in the Employer's Net Pension Liability

Illinois Municipal Retirement Fund

December 31, 2022

	2022	2021
Total pension liability		
Service cost	\$ 86,285	\$ 83,023
Interest on the total pension liability	506,579	500,069
Changes in benefit terms	-	-
Difference between expected and actual experience of the total pension liability	73,487	(18,092)
Changes of assumptions	-	-
Benefit payments, including refunds of employee contributions	<u>(488,469)</u>	<u>(465,208)</u>
Net change in total pension liability	177,882	99,792
Total pension liability - beginning	<u>7,188,390</u>	<u>7,088,598</u>
Total pension liability - ending	<u>\$ 7,366,272</u>	<u>\$ 7,188,390</u>
 Plan fiduciary net position		
Contributions - employer	\$ 136,068	\$ 160,636
Contributions - employee	49,784	47,966
Net investment income	(1,019,367)	1,147,790
Benefit payments, including refunds of employee contributions	(488,469)	(465,208)
Other (net transfer)	56,931	27,879
Net change in plan fiduciary net position	(1,265,053)	919,063
Plan fiduciary net position - beginning	<u>7,459,216</u>	<u>6,540,153</u>
Plan fiduciary net position - ending	<u>\$ 6,194,163</u>	<u>\$ 7,459,216</u>
 Net pension liability (asset)	<u>\$ 1,172,109</u>	<u>\$ (270,826)</u>
 Plan fiduciary net position as a percentage of total pension liability	84.09%	103.77%
Covered valuation payroll	\$ 908,333	\$ 869,247
Net pension liability as a percentage of covered valuation payroll	129.04%	-31.16%

Note:

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2020	2019	2018	2017	2016	2015	2014	2013
\$ 84,436 496,249	\$ 83,701 483,864	\$ 81,824 484,797	\$ 93,563 470,559	\$ 82,955 444,704	\$ 84,291 413,233	\$ 93,739 373,544	\$ - -
-	-	-	-	-	-	-	-
(41,735)	52,069	(78,841)	241,547	99,762	170,869	60,458	-
(21,874)	-	163,857	(213,471)	(56,140)	13,388	249,052	-
(462,143)	(436,207)	(448,905)	(344,063)	(247,501)	(236,503)	(200,386)	-
54,933	183,427	202,732	248,135	323,780	445,278	576,407	-
7,033,665	6,850,238	6,647,506	6,399,371	6,075,591	5,630,313	5,053,906	-
\$ 7,088,598	\$ 7,033,665	\$ 6,850,238	\$ 6,647,506	\$ 6,399,371	\$ 6,075,591	\$ 5,630,313	\$ -
\$ 166,595 39,857	\$ 154,811 38,215	\$ 159,686 39,053	\$ 167,195 39,729	\$ 157,995 38,821	\$ 127,517 44,071	\$ 131,730 41,909	\$ - -
859,524	1,001,346	(346,728)	832,173	314,545	22,566	259,993	-
(462,143)	(436,207)	(448,905)	(344,063)	(247,501)	(236,503)	(200,386)	-
55,007	58,560	125,667	(49,662)	56,835	66,464	36,827	-
658,840	816,725	(471,227)	645,372	320,695	24,115	270,073	-
5,881,313	5,064,588	5,535,815	4,890,443	4,569,748	4,545,633	4,275,560	-
\$ 6,540,153	\$ 5,881,313	\$ 5,064,588	\$ 5,535,815	\$ 4,890,443	\$ 4,569,748	\$ 4,545,633	\$ -
92.26%	83.62%	73.93%	83.28%	76.42%	75.21%	80.73%	0.00%
\$ 884,512	\$ 849,213	\$ 867,846	\$ 881,138	\$ 838,695	\$ 760,394	\$ 731,174	\$ -
62.01%	135.70%	205.76%	126.17%	179.91%	198.03%	148.35%	0.00%

Village of South Chicago Heights, Illinois

Required Supplementary Information
Schedule of Employer Contributions
Police Pension Fund
December 31, 2022

Fiscal Year Ending	Actuarially Determined Contribution	Contributions In Relation To The Actuarially Determined Contribution	Contribution Excess / (Deficiency)	Covered Payroll	Contributions As A Percentage Of Covered Payroll
12/31/2014	\$ 107,793	\$ 117,183	\$ 9,390	\$ 325,427	\$ 36.01%
12/31/2015	\$ 133,619	\$ 133,108	\$ (511)	\$ 349,580	\$ 38.08%
12/31/2016	\$ 155,069	\$ 136,901	\$ (18,168)	\$ 544,031	\$ 25.16%
12/31/2017	\$ 155,069	\$ 139,978	\$ (15,091)	\$ 485,669	\$ 28.82%
12/31/2018	\$ 195,634	\$ 165,560	\$ (30,074)	\$ 519,384	\$ 31.88%
12/31/2019	\$ 255,001	\$ 178,669	\$ (76,332)	\$ 534,966	\$ 33.40%
12/31/2020	\$ 278,072	\$ 250,970	\$ (27,102)	\$ 613,775	\$ 40.89%
12/31/2021	\$ 312,434	\$ 280,943	\$ (31,491)	\$ 488,035	\$ 57.57%
12/31/2022	\$ 317,752	\$ 305,459	\$ (12,293)	\$ 604,273	\$ 50.55%

Notes:	Actuarial valuation date -	January 1, 2022
	Actuarial cost method -	Projected unit credit
	Amortization method -	Level percent of payroll, closed period.
	Remaining amortization period -	90% funded over 20 years
	Asset valuation method -	5 year smoothed fair value
	Price inflation -	2.50 percent
	Total salary increases -	3.50 percent
	Individual salary increases -	3.50 to 11.00 percent
	Investment rate of return -	5.75 percent
	Mortality rates -	RP-2014 Health Annuitant with Blue Collar Adjustment
	Retirement rates -	Illinois Dept of Insurance actuarial experience study, dated October 5, 2017
	Termination rates -	Illinois Dept of Insurance actuarial experience study, dated October 5, 2017
	Disability rates -	Illinois Dept of Insurance actuarial experience study, dated October 5, 2017

Other information - There were no benefit changes during the year.

Note:

This schedule is intended to show information for ten years and additional year's information will be displayed as it becomes available.

Village of South Chicago Heights, Illinois

Required Supplementary Information

Schedule of Investment Returns

Police Pension Fund

December 31, 2022

Fiscal Year End	Average Money-Weighted Rate of Return, net of Investment Expenses
12/31/2014	1.88%
12/31/2015	-1.62%
12/31/2016	0.83%
12/31/2017	9.18%
12/31/2018	-1.64%
12/31/2019	15.19%
12/31/2020	14.43%
12/31/2021	6.09%
12/31/2022	-13.57%

Note:

This schedule is intended to show information for ten years and additional year's information will be displayed as it becomes available.

Village of South Chicago Heights, Illinois

Required Supplementary Information

Schedule of Changes in the Employer's Net Pension Liability and Related Ratios

Police Pension Fund

December 31, 2022

	<u>2022</u>	<u>2021</u>
Total pension liability		
Service cost	\$ 302,236	\$ 271,587
Interest on the total pension liability	379,015	390,024
Changes in benefit terms	(16,686)	-
Difference between expected and actual experience of the total pension liability	(129,227)	565,870
Changes of assumptions	(2,007,947)	388,057
Benefit payments, including refunds of employee contributions	<u>(546,100)</u>	<u>(631,137)</u>
Net change in total pension liability	(2,018,709)	984,401
Total pension liability - beginning	<u>11,727,105</u>	<u>10,742,704</u>
Total pension liability - ending	<u>\$ 9,708,396</u>	<u>\$ 11,727,105</u>
Plan fiduciary net position		
Contributions - employer	\$ 305,459	\$ 280,943
Contributions - employee	59,883	48,364
Contributions - other	-	-
Net investment income	(496,035)	257,299
Benefit payments, including refunds of employee contributions	(546,100)	(631,137)
Administrative expense	(7,010)	(6,760)
Other (net transfer)	-	-
Net change in plan fiduciary net position	(683,803)	(51,291)
Plan fiduciary net position - beginning	<u>4,297,323</u>	<u>4,348,614</u>
Plan fiduciary net position - ending	<u>\$ 3,613,520</u>	<u>\$ 4,297,323</u>
Net pension liability (asset)	<u>\$ 6,094,876</u>	<u>\$ 7,429,782</u>
Plan fiduciary net position as a percentage of total pension liability	37.22%	36.64%
Covered valuation payroll	\$ 604,273	\$ 488,035
Net pension liability as a percentage of covered valuation payroll	1008.63%	1522.39%

Note:

This schedule is intended to show information for ten years and additional year's information will be displayed as it becomes available.

2020	2019	2018	2017	2016	2015	2014	2013
\$ 248,015 395,944 - 216,926 1,197,664 (418,210) 1,640,339 9,102,365 \$ 10,742,704	\$ 179,566 411,651 12,028 136,678 921,138 (307,470) (218,074) 7,966,848 \$ 9,102,365	\$ 159,244 400,001 - (185,562) (344,394) (247,363) 748,703 7,218,145 \$ 7,748,774	\$ 151,863 390,633 - (2,783) 440,449 (231,459) 225,592 6,992,553 \$ 7,966,848	\$ 143,946 378,509 - (110,343) 34,629 (221,149) 1,500,067 5,492,486 \$ 7,218,145	\$ 96,896 293,737 - 103,887 1,309,169 (303,622) 448,130 5,044,356 \$ 6,992,553	\$ 98,719 345,737 - (189,062) 403,248 (210,512) - - \$ 5,492,486	\$ - - - - - - - - \$ -
\$ 250,970 55,553 - 548,005 (418,210) (5,585) - 430,733 3,917,881 \$ 4,348,614	\$ 178,669 53,397 - 516,773 (307,470) (5,467) - 435,902 3,481,979 \$ 3,917,881	\$ 165,560 49,574 (8,723) (55,497) (247,363) (5,365) - (101,814) 3,583,793 \$ 3,481,979	\$ 139,978 43,782 - 308,987 (231,459) (8,213) 8,507 261,582 3,322,211 \$ 3,583,793	\$ 136,901 42,911 - 19,439 (221,149) (4,770) - (26,668) 3,348,879 \$ 3,322,211	\$ 133,108 75,304 - (56,507) (303,622) (5,102) - (156,819) 3,505,698 \$ 3,348,879	\$ 117,183 32,865 - 64,722 (210,512) (4,618) - (360) 3,506,058 \$ 3,505,698	\$ - - - - - - - - \$ -
40.48%	43.04%	44.94%	44.98%	46.03%	47.89%	63.83%	0.00%
\$ 613,775 1041.76%	\$ 534,966 969.12%	\$ 519,384 821.51%	\$ 485,669 902.48%	\$ 544,031 716.12%	\$ 349,580 1042.30%	\$ 325,427 610.52%	\$ - 0.00%

Village of South Chicago Heights, Illinois

Required Supplementary Information
Schedule of Employer Contributions
Firefighters Pension Fund
December 31, 2022

Fiscal Year Ending	Actuarially Determined Contribution	Contributions In Relation To The Actuarially Determined Contribution		Contribution Excess / (Deficiency)	Covered Payroll	Contributions As A Percentage Of Covered Payroll	
12/31/2014	\$ 7,121	\$ 10,921	\$ 3,800	\$ -	\$ -	0.00%	
12/31/2015	\$ 8,636	\$ 11,256	\$ 2,620	\$ -	\$ -	0.00%	
12/31/2016	\$ 10,266	\$ 11,329	\$ 1,063	\$ -	\$ -	0.00%	
12/31/2017	\$ 11,840	\$ 17,177	\$ 5,337	\$ -	\$ -	0.00%	
12/31/2018	\$ 12,882	\$ 20,746	\$ 7,864	\$ -	\$ -	0.00%	
12/31/2019	\$ 16,807	\$ 22,708	\$ 5,901	\$ -	\$ -	0.00%	
12/31/2020	\$ 17,955	\$ 26,581	\$ 8,626	\$ -	\$ -	0.00%	
12/31/2021	\$ 18,925	\$ 29,243	\$ 10,318	\$ -	\$ -	0.00%	
12/31/2022	\$ 19,774	\$ 37,382	\$ 17,608	\$ -	\$ -	0.00%	

Notes:	Actuarial valuation date -	January 1, 2022
	Actuarial cost method -	Projected Unit Credit
	Amortization method -	Level percent of payroll, closed period.
	Remaining amortization period -	90% funded over 20 years
	Asset valuation method -	5 year smoothed market
	Price inflation -	2.50 percent
	Investment rate of return -	4.25 percent.
	Mortality rates -	RP-2014 Health Annuitant with Blue Collar Adjustment
	Retirement rates-	Illinois Dept of Insurance actuarial experience study, dated October 5, 2017
	Termination rates -	Illinois Dept of Insurance actuarial experience study, dated October 5, 2017
	Disability rates -	Illinois Dept of Insurance actuarial experience study, dated October 5, 2017
	Other information -	There were no benefit changes during the year.

Note:

This schedule is intended to show information for ten years and additional year's information will be displayed as it becomes available.

Village of South Chicago Heights, Illinois

Required Supplementary Information
Schedule of Investment Returns
Firefighters Pension Fund
December 31, 2022

<u>Fiscal Year End</u>	<u>Average Money-Weighted Rate of Return, net of Investment Expenses</u>
12/31/2014	0.01%
12/31/2015	0.01%
12/31/2016	0.01%
12/31/2017	0.01%
12/31/2018	0.02%
12/31/2019	0.00%
12/31/2020	0.00%
12/31/2021	0.00%
12/31/2022	0.00%

Note:

This schedule is intended to show information for ten years and additional year's information will be displayed as it becomes available.

Village of South Chicago Heights, Illinois

Required Supplementary Information

Schedule of Changes in the Employer's Net Pension Liability and Related Ratios

Firefighters Pension Fund

December 31, 2022

	2022	2021
Total pension liability		
Service cost	\$ -	\$ -
Interest on the total pension liability	14,598	14,832
Changes in benefit terms	-	-
Difference between expected and actual experience of the total pension liability	6,771	(29,858)
Changes of assumptions	-	-
Benefit payments, including refunds of employee contributions	<u>(28,685)</u>	<u>(27,850)</u>
Net change in total pension liability	(7,316)	(42,876)
Total pension liability - beginning	<u>425,266</u>	<u>468,142</u>
Total pension liability - ending	\$ 417,950	\$ 425,266
Plan fiduciary net position		
Contributions - employer	\$ 37,382	\$ 29,243
Contributions - employee	-	-
Net investment income	123	3
Benefit payments, including refunds of employee contributions	(28,685)	(27,850)
Administrative expense	(1,450)	(1,400)
Other (net transfer)	-	-
Net change in plan fiduciary net position	7,370	(4)
Plan fiduciary net position - beginning	<u>4</u>	<u>8</u>
Plan fiduciary net position - ending	\$ 7,374	\$ 4
Net pension liability (asset)	\$ 410,576	\$ 425,262
Plan fiduciary net position as a percentage of total pension liability	1.76%	0.00%
Covered valuation payroll	\$ -	\$ -
Net pension liability as a percentage of covered valuation payroll	0.00%	0.00%

Note:

This schedule is intended to show information for ten years and additional year's information will be displayed as it becomes available.

2020	2019	2018	2017	2016	2015	2014	2013
\$ 16,275	\$ 16,313	\$ 16,245	\$ 16,520	\$ 16,683	\$ 8,839	\$ 16,524	\$ -
-	-	-	-	-	-	-	-
27,864	8,009	7,514	732	6,607	26,721	4,154	-
-	(19,664)	(2,511)	-	(3,557)	212,212	18,792	-
(27,039)	(26,251)	(25,487)	(24,744)	(24,024)	(23,324)	(22,645)	-
17,100	(21,593)	(4,239)	(7,492)	(4,291)	224,448	16,825	-
451,042	472,635	476,874	484,366	488,657	264,209	247,384	-
\$ 468,142	\$ 451,042	\$ 472,635	\$ 476,874	\$ 484,366	\$ 488,657	\$ 264,209	\$ -
\$ 26,581	\$ 22,708	\$ 20,746	\$ 17,177	\$ 11,329	\$ 11,256	\$ 10,921	\$ -
47	160	170	147	85	16	7	-
(27,039)	(26,251)	(25,487)	(24,744)	(24,024)	(23,324)	(22,645)	-
(1,350)	(1,300)	(1,250)	(1,257)	(957)	(812)	(514)	-
-	-	-	-	-	-	-	-
(1,761)	(4,683)	(5,821)	(8,677)	(13,567)	(12,864)	(12,231)	-
1,769	6,452	12,273	20,950	34,517	47,381	59,612	-
\$ 8	\$ 1,769	\$ 6,452	\$ 12,273	\$ 20,950	\$ 34,517	\$ 47,381	\$ -
\$ 468,134	\$ 449,273	\$ 466,183	\$ 464,601	\$ 463,416	\$ 454,140	\$ 216,828	\$ -
0.00%	0.39%	1.37%	2.57%	4.33%	7.06%	17.93%	0.00%
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Village of South Chicago Heights, Illinois

Required Supplementary Information
Schedule of Employer Contributions
Retiree Health Insurance Plan
December 31, 2022

Fiscal Year Ending	Actuarially Determined Contribution	Contributions In Relation To The Actuarially Determined Contribution	Contribution Excess / (Deficiency)	Covered- Employee Payroll	Contributions As A Percentage Of Covered Employee Payroll
12/31/2018	N/A	\$ -	N/A	\$ 1,497,455	\$ 0.00%
12/31/2019	N/A	\$ -	N/A	\$ 1,436,288	\$ 0.00%
12/31/2020	N/A	\$ -	N/A	\$ 1,522,335	\$ 0.00%
12/31/2021	N/A	\$ -	N/A	\$ 1,485,672	\$ 0.00%
12/31/2022	N/A	\$ -	N/A	\$ 1,820,416	\$ 0.00%

Notes: There is no ADC or employer contribution in relation to the ADC, as there is no Trust that exists for funding the OPEB Liability, nor are there any accumulated assets. However the Village did make contributions from other Village resources in the current year in the amount of \$329,193.

This schedule is intended to show information for ten years and additional year's information will be displayed as it becomes available.

Village of South Chicago Heights, Illinois

Required Supplementary Information
Schedule of Investment Returns
Retiree Health Insurance Plan
December 31, 2022

Fiscal Year End	Average Money-Weighted Rate of Return, net of Investment Expenses
12/31/2018	N/A
12/31/2019	N/A
12/31/2020	N/A
12/31/2021	N/A
12/31/2022	N/A

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

Village of South Chicago Heights, Illinois

Required Supplementary Information

Schedule of Changes in the Employer's Net OPEB Liability and Related Ratios

Retiree Health Insurance Plan

December 31, 2022

	2022	2021
Total OPEB liability		
Service cost	\$ 25,187	\$ 35,056
Interest on the total OPEB liability	159,798	177,214
Changes in benefit terms	-	-
Difference between expected and actual experience	(540,167)	-
Changes of assumptions	(979,403)	(457,059)
Benefit payments	(329,193)	(385,133)
Net change in total OPEB liability	(1,663,778)	(629,922)
Total OPEB liability - beginning	<u>7,921,769</u>	<u>8,551,691</u>
Total OPEB liability - ending	<u>\$ 6,257,991</u>	<u>\$ 7,921,769</u>
 OPEB Plan net position		
Contributions - employer	\$ 329,193	\$ 385,133
Contributions - member	-	-
Contributions - other	-	-
Net investment income	-	-
Benefit payments	(329,193)	(385,133)
Administrative expense	-	-
Net change in OPEB plan net position	-	-
OPEB Plan net position - beginning	<u>-</u>	<u>-</u>
OPEB Plan net position - ending	<u>\$ -</u>	<u>\$ -</u>
 Employer's Net OPEB liability (asset)	<u>\$ 6,257,991</u>	<u>\$ 7,921,769</u>
 OPEB Plan net position as a percentage of total OPEB liability	0.00%	0.00%
Covered employee payroll	\$ 1,820,416	\$ 1,485,672
 Net OPEB liability as a percentage of covered employee payroll	343.77%	533.21%

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

The plan is operated on a pay-as-you-go basis, and no assets have been accumulated to pay future liabilities.

2020	2019	2018	2017	2016	2015	2014	2013
\$ 110,158	\$ 89,216	\$ 95,331	\$ -	\$ -	\$ -	\$ -	\$ -
201,800	286,407	257,278	-	-	-	-	-
-	(1,450,586)	-	-	-	-	-	-
(338,665)	-	-	-	-	-	-	-
1,400,392	1,807,421	(496,397)	-	-	-	-	-
(373,949)	(346,894)	(327,096)	-	-	-	-	-
999,736	385,564	(470,884)	-	-	-	-	-
7,551,955	7,166,391	7,637,275	-	-	-	-	-
\$ 8,551,691	\$ 7,551,955	\$ 7,166,391	\$ -				
\$ 373,949	\$ 346,894	\$ 327,096	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(373,949)	(346,894)	(327,096)	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 8,551,691	\$ 7,551,955	\$ 7,166,391	\$ -				
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
\$ 1,522,335	\$ 1,436,288	\$ 1,497,455	\$ -	\$ -	\$ -	\$ -	\$ -
561.75%	525.80%	478.57%	0.00%	0.00%	0.00%	0.00%	0.00%

OTHER SUPPLEMENTARY INFORMATION

Village of South Chicago Heights, Illinois

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2022

	Special Revenue Funds				Total	
	Motor Fuel Tax Fund	SLFRF Grant Fund	CDBG Project Fund			
Assets						
Assets						
Cash and cash equivalents	\$ 609,975	\$ 544,747	\$ 100	\$ 1,154,822		
Accounts / vouchers receivable	15,714	-	-	15,714		
Inventory	1,203	-	-	1,203		
Total assets	\$ 626,892	\$ 544,747	\$ 100	\$ 1,171,739		
Liabilities, deferred inflows of resources and fund balances						
Liabilities						
Accounts / vouchers payable	\$ 83,792	\$ -	\$ -	\$ 83,792		
Unearned revenue	-	544,747	-	544,747		
Due to other funds	-	-	-	-		
Total liabilities	\$ 83,792	\$ 544,747	\$ -	\$ 628,539		
Deferred inflows of resources						
Property and intergovernmental taxes	\$ -	-	\$ -	-		
Total deferred inflows of resources	\$ -	\$ 544,747	\$ -	\$ -		
Fund Balances						
Nonspendable	\$ 1,203	\$ -	\$ -	\$ 1,203		
Restricted for highways & streets	541,897	-	100	541,997		
Restricted for debt service	-	-	-	-		
Total fund balances	\$ 543,100	\$ -	\$ 100	\$ 543,200		
Total liabilities, deferred inflows of resources and fund balances	\$ 626,892	\$ 544,747	\$ 100	\$ 1,171,739		

<u>Debt Service Fund</u>	<u>Total Nonmajor Governmental Funds</u>
--------------------------	------------------------------------------

\$ 3	\$ 1,154,825
240,476	256,190
<hr/>	<hr/>
<u> </u>	<u> </u>
<u>\$ 240,479</u>	<u>\$ 1,412,218</u>

\$ -	\$ 83,792
-	544,747
<u> </u>	<u> </u>
<u>40,275</u>	<u>40,275</u>
<hr/>	<hr/>
<u>\$ 40,275</u>	<u>\$ 668,814</u>

<u>\$ 196,457</u>	<u>\$ 196,457</u>
<hr/>	<hr/>
<u>\$ 196,457</u>	<u>\$ 196,457</u>

\$ -	\$ 1,203
-	541,997
<u> </u>	<u> </u>
<u>3,747</u>	<u>3,747</u>
<hr/>	<hr/>
<u>\$ 3,747</u>	<u>\$ 546,947</u>

<u>\$ 240,479</u>	<u>\$ 1,412,218</u>
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Village of South Chicago Heights, Illinois

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures

and Changes in Fund Balances

For the Year Ended December 31, 2022

	Special Revenue Funds				Total
	Motor Fuel Tax Fund	SLFRF Grant Fund	CDBG Project Fund		
Revenues					
Local taxes	\$ -	\$ -	\$ -	\$ -	\$ -
State shared taxes	165,011	-	-	-	165,011
Grants	90,926	-	10	-	90,936
Interest	8,361	-	-	-	8,361
Total revenues	\$ 264,298	\$ -	\$ 10	\$ 264,308	
Expenditures					
Current					
General government	\$ -	\$ -	\$ 4,569	\$ 4,569	
Highways and streets	37,224	-	-	-	37,224
Total current expenditures	\$ 37,224	\$ -	\$ 4,569	\$ 41,793	
Capital outlay	\$ 66,004	\$ -	\$ -	\$ -	66,004
Debt service					
Principal	\$ -	\$ -	\$ -	\$ -	
Interest and fiscal charges	-	-	-	-	-
Total debt service expenditures	\$ -	\$ -	\$ -	\$ -	
Total expenditures	\$ 103,228	\$ -	\$ 4,569	\$ 107,797	
Excess (deficiency) of revenues over (under) expenditures	\$ 161,070	\$ -	\$ (4,559)	\$ 156,511	
Other financing sources and uses					
Transfers in	\$ -	\$ -	\$ 4,648	\$ 4,648	
Total other financing sources and uses	\$ -	\$ -	\$ 4,648	\$ 4,648	
Net change in fund balances	\$ 161,070	\$ -	\$ 89	\$ 161,159	
Fund balances, January 1	\$ 382,030	\$ -	\$ 11	\$ 382,041	
Fund balances, December 31	\$ 543,100	\$ -	\$ 100	\$ 543,200	

Debt Service Fund	Total Nonmajor Governmental Funds
\$ 173,546	\$ 173,546
-	165,011
-	90,936
-	8,361
\$ 173,546	\$ 437,854
\$ -	\$ 4,569
-	37,224
<hr/>	<hr/>
\$ -	\$ 41,793
<hr/>	<hr/>
\$ -	\$ 66,004
<hr/>	<hr/>
\$ 110,000	\$ 110,000
77,225	77,225
<hr/>	<hr/>
\$ 187,225	\$ 187,225
<hr/>	<hr/>
\$ 187,225	\$ 295,022
\$ (13,679)	\$ 142,832
\$ 13,150	\$ 17,798
<hr/>	<hr/>
\$ 13,150	\$ 17,798
\$ (529)	\$ 160,630
<hr/>	<hr/>
\$ 4,276	\$ 386,317
<hr/>	<hr/>
\$ 3,747	\$ 546,947

Village of South Chicago Heights, Illinois

Special Revenue - Motor Fuel Tax Fund

**Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual**
For the Year Ended December 31, 2022

	Budgeted Amounts (GAAP Basis)		Actual Amounts	Variance with Final Budget Over / (Under)
	Original	Final		
Revenues				
State shared taxes				
Motor fuel tax	\$ 155,000	\$ 155,000	\$ 165,011	\$ 10,011
Total state shared taxes	\$ 155,000	\$ 155,000	\$ 165,011	\$ 10,011
Grants				
State grants	\$ 90,925	\$ 90,925	\$ 90,926	\$ 1
Total grants	\$ 90,925	\$ 90,925	\$ 90,926	\$ 1
Interest				
Interest from deposits	\$ 250	\$ 250	\$ 8,361	\$ 8,111
Total interest	\$ 250	\$ 250	\$ 8,361	\$ 8,111
Total revenues	\$ 246,175	\$ 246,175	\$ 264,298	\$ 18,123
Expenditures				
Highway & streets				
Contractual services				
Professional services				
Engineering & architectural	\$ 35,750	\$ 30,975	\$ 6,079	\$ (24,896)
Testing labs	-	2,925	2,908	(17)
Total professional services	\$ 35,750	\$ 33,900	\$ 8,987	\$ (24,913)
Repair & maintenance				
R&M - street lights & signals	\$ 10,120	\$ 11,970	\$ 11,960	\$ (10)
Total repair & maintenance	\$ 10,120	\$ 11,970	\$ 11,960	\$ (10)
Other contractual				
Forestry & landscaping services	\$ 1,100	\$ 1,100	\$ -	\$ (1,100)
Total other contractual	\$ 1,100	\$ 1,100	\$ -	\$ (1,100)
Total contractual services	\$ 46,970	\$ 46,970	\$ 20,947	\$ (26,023)
Commodities				
Street materials - salt	\$ 23,210	\$ 23,210	\$ 16,277	\$ (6,933)
Total commodities	\$ 23,210	\$ 23,210	\$ 16,277	\$ (6,933)
Total highway & streets	\$ 70,180	\$ 70,180	\$ 37,224	\$ (32,956)
Capital outlay				
Street system const/improvements	\$ 357,500	\$ 357,500	\$ 66,004	\$ (291,496)
Total capital outlay	\$ 357,500	\$ 357,500	\$ 66,004	\$ (291,496)
Total expenditures	\$ 427,680	\$ 427,680	\$ 103,228	\$ (324,452)
Excess (deficiency) of revenues over (under) expenditures	\$ (181,505)	\$ (181,505)	\$ 161,070	\$ 342,575
Net change in fund balances	\$ (181,505)	\$ (181,505)	\$ 161,070	\$ 342,575
Fund balances, January 1	\$ 382,030	\$ 382,030	\$ 382,030	\$ -
Fund balances, December 31	\$ 200,525	\$ 200,525	\$ 543,100	\$ 342,575

Village of South Chicago Heights, Illinois

Special Revenue - State & Local Fiscal Recovery Grant Fund

**Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual**
For the Year Ended December 31, 2022

	Budgeted Amounts (GAAP Basis)		Actual Amounts	Variance with Final Budget Over / (Under)
	Original	Final		
Revenues				
Grants				
Federal grants	\$ 272,100	\$ 272,100	\$ -	\$ (272,100)
Total grants	\$ 272,100	\$ 272,100	\$ -	\$ (272,100)
Total revenues	\$ 272,100	\$ 272,100	\$ -	\$ (272,100)
Expenditures				
General Government				
Contractual services				
Professional services				
Engineering & architectural	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Total professional services	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Total contractual services	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Total public safety	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Total expenditures	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Excess (deficiency) of revenues over (under) expenditures	\$ 247,100	\$ 247,100	\$ -	\$ (247,100)
Fund balances, January 1	\$ -	\$ -	\$ -	\$ -
Fund balances, December 31	\$ 247,100	\$ 247,100	\$ -	\$ (247,100)

Village of South Chicago Heights, Illinois

Special Revenue - Community Development Block Grant Project Fund

Schedule of Revenues, Expenditures

and Changes in Fund Balance - Budget and Actual

For the Year Ended December 31, 2022

	Budgeted Amounts (GAAP Basis)		Actual Amounts	Variance with Final Budget Over / (Under)
	Original	Final		
Revenues				
Grants				
County grants	\$ 100,000	\$ 100,000	\$ 10	\$ (99,990)
Total grants	\$ 100,000	\$ 100,000	\$ 10	\$ (99,990)
Total revenues	\$ 100,000	\$ 100,000	\$ 10	\$ (99,990)
Expenditures				
General Government				
Contractual services				
Professional services				
Consulting	\$ 3,300	\$ 4,575	\$ 4,569	\$ (6)
Engineering & architectural	22,000	20,725	-	(20,725)
Total professional services	\$ 25,300	\$ 25,300	\$ 4,569	\$ (20,731)
Other contractual				
Advertising & legal publication	\$ 440	\$ 440	\$ -	\$ (440)
Purchased program services	110,000	110,000	-	(110,000)
Total other contractual	\$ 110,440	\$ 110,440	\$ -	\$ (110,440)
Total contractual services	\$ 135,740	\$ 135,740	\$ 4,569	\$ (131,171)
Total general government	\$ 135,740	\$ 135,740	\$ 4,569	\$ (131,171)
Capital outlay				
Water System Construction/Improvement	\$ 275,000	\$ 275,000	\$ -	\$ (275,000)
Total capital outlay	\$ 275,000	\$ 275,000	\$ -	\$ (275,000)
Total expenditures	\$ 410,740	\$ 410,740	\$ 4,569	\$ (406,171)
Excess (deficiency) of revenues over (under) expenditures	\$ (310,740)	\$ (310,740)	\$ (4,559)	\$ 306,181
Other financing sources and uses				
Transfers in	\$ -	\$ -	\$ 4,648	\$ 4,648
Total other financing sources and uses	\$ -	\$ -	\$ 4,648	\$ 4,648
Net change in fund balances	\$ (310,740)	\$ (310,740)	\$ 89	\$ 310,829
Fund balances, January 1	\$ 11	\$ 11	\$ 11	\$ -
Fund balances, December 31	\$ (310,729)	\$ (310,729)	\$ 100	\$ 310,829

Village of South Chicago Heights, Illinois

Debt Service Fund

**Schedule of Revenues, Expenditures
and Changes in Fund Balance - Budget and Actual**
For the Year Ended December 31, 2022

	Budgeted Amounts (GAAP Basis)		Actual Amounts	Variance with Final Budget Over / (Under)
	Original	Final		
Revenues				
Local taxes				
Property tax - bond & interest	\$ 175,650	\$ 175,650	\$ 173,435	\$ (2,215)
Property tax - purchase agreement	-	-	111	111
Total local taxes	<u>\$ 175,650</u>	<u>\$ 175,650</u>	<u>\$ 173,546</u>	<u>\$ (2,104)</u>
Total revenues	<u>\$ 175,650</u>	<u>\$ 175,650</u>	<u>\$ 173,546</u>	<u>\$ (2,104)</u>
Expenditures				
Debt service				
Other contractual				
Paying agent fee	\$ 550	\$ 550	\$ 475	\$ (75)
Total other contractual	<u>\$ 550</u>	<u>\$ 550</u>	<u>\$ 475</u>	<u>\$ (75)</u>
Total contractual services	<u>\$ 550</u>	<u>\$ 550</u>	<u>\$ 475</u>	<u>\$ (75)</u>
Principal				
Principal - 2015 GO bonds	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ -</u>
Total principal	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ -</u>
Interest				
Interest - 2015 GO bonds	<u>\$ 76,750</u>	<u>\$ 76,750</u>	<u>\$ 76,750</u>	<u>\$ -</u>
Total interest	<u>\$ 76,750</u>	<u>\$ 76,750</u>	<u>\$ 76,750</u>	<u>\$ -</u>
Total debt service	<u>\$ 187,300</u>	<u>\$ 187,300</u>	<u>\$ 187,225</u>	<u>\$ (75)</u>
Total expenditures	<u>\$ 187,300</u>	<u>\$ 187,300</u>	<u>\$ 187,225</u>	<u>\$ (75)</u>
Excess (deficiency) of revenues over (under) expenditures	\$ (11,650)	\$ (11,650)	\$ (13,679)	\$ (2,029)
Other financing sources and uses				
Transfers in	<u>\$ 11,600</u>	<u>\$ 11,600</u>	<u>\$ 13,150</u>	<u>\$ 1,550</u>
Total other financing sources and uses	<u>\$ 11,600</u>	<u>\$ 11,600</u>	<u>\$ 13,150</u>	<u>\$ 1,550</u>
Net change in fund balances	\$ (50)	\$ (50)	\$ (529)	\$ (479)
Fund balances, January 1	<u>\$ 4,276</u>	<u>\$ 4,276</u>	<u>\$ 4,276</u>	<u>\$ -</u>
Fund balances, December 31	<u>\$ 4,226</u>	<u>\$ 4,226</u>	<u>\$ 3,747</u>	<u>\$ (479)</u>

Village of South Chicago Heights, Illinois

Enterprise - Water Fund

**Schedule of Revenues, Expenses and Changes
in Fund Net Position - Budget and Actual
For the Year Ended December 31, 2022**

	Budgeted Amounts (GAAP Basis)			Variance with Final Budget Over / (Under)	
	Original	Final	Actual		
				Over / (Under)	Final Budget Over / (Under)
Operating revenues					
Charges for Services					
Water Sales	\$ 1,275,000	\$ 1,275,000	\$ 1,272,579	\$ (2,421)	
Water Meter Installation / Replacement	6,000	6,000	3,241		(2,759)
Water Turn On Fees	5,000	5,000	6,706		1,706
PADS Pass-thru	-	-	168		168
Water / Sewer Tap Fees	-	-	425		425
Temporary Water Turn On Charge	4,500	4,500	3,400		(1,100)
Construction water charge	3,000	3,000	-		(3,000)
Total Charges for Services	\$ 1,293,500	\$ 1,293,500	\$ 1,286,519	\$ (6,981)	
Fines and Forfeitures					
Late Payment Penalty	\$ 25,000	\$ 25,000	\$ 23,017	\$ (1,983)	
Total Fines and Forfeitures	\$ 25,000	\$ 25,000	\$ 23,017	\$ (1,983)	
Reimbursements					
Insurance Reimbursement	\$ 3,500	\$ 3,500	\$ 36,527		\$ 33,027
Total Reimbursements	\$ 3,500	\$ 3,500	\$ 36,527		\$ 33,027
Other revenue					
Miscellaneous	\$ -	\$ -	\$ 887		\$ 887
Total other revenue	\$ -	\$ -	\$ 887		\$ 887
Total operating revenues	\$ 1,322,000	\$ 1,322,000	\$ 1,346,950	\$ 24,950	
Operating expenses					
Administrative					
Personal Services					
Compensation					
Wages - Full Time Salaried	\$ 23,068	\$ 23,068	\$ 21,775	\$ (1,293)	
Wages - Full Time Hourly	54,694	54,694	42,681		(12,013)
Wages - Part Time Hourly	2,476	2,476	2,322		(154)
Wages - Overtime	2,177	2,177	2,170		(7)
Total Compensation	\$ 82,415	\$ 82,415	\$ 68,948	\$ (13,467)	
Benefits					
Employer FICA / Medicare	\$ 6,386	\$ 6,386	\$ 5,323	\$ (1,063)	
Employer IMRF	12,427	12,427	5,627		(6,800)
Insurance - Group Life and AD&D	103	103	84		(19)
Insurance - Group Medical	15,970	15,970	12,600		(3,370)
Insurance - Group Dental	1,291	1,291	934		(357)
Insurance - Workers Compensation	4,762	4,762	4,410		(352)
Insurance - Unemployment Compensation	189	189	-		(189)
Total Benefits	\$ 41,128	\$ 41,128	\$ 28,978	\$ (12,150)	
Total Personal Services	\$ 123,543	\$ 123,543	\$ 97,926	\$ (25,617)	

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Village of South Chicago Heights, Illinois

Enterprise - Water Fund

Schedule of Revenues, Expenses and Changes

in Fund Net Position - Budget and Actual

For the Year Ended December 31, 2022

	Budgeted Amounts (GAAP Basis)			Variance with Final Budget Over / (Under)	
	Original	Final	Actual		
Operating expenses (continued)					
Administrative (continued)					
Contractual Services					
Professional Services	\$ 5,500	\$ 5,500	\$ 4,750	\$ (750)	
Data Processing	\$ 5,500	\$ 5,500	\$ 4,750	\$ (750)	
Total Professional Services	\$ 5,500	\$ 5,500	\$ 4,750	\$ (750)	
Repair and Maintenance					
R & M - Data Processing Equipment	\$ 2,835	\$ 1,510	\$ 1,500	\$ (10)	
Total Repair and Maintenance	\$ 2,835	\$ 1,510	\$ 1,500	\$ (10)	
Other Contractual					
Liability Insurance	\$ 33,000	\$ 32,000	\$ 32,000	\$ -	
Printing and Copying Services	3,300	3,400	3,397	(3)	
Training	25	25	20	(5)	
Total Other Contractual	\$ 36,325	\$ 35,425	\$ 35,417	\$ (8)	
Total Contractual Services	\$ 44,660	\$ 42,435	\$ 41,667	\$ (768)	
Commodities					
Computer Supplies	\$ 275	\$ 275	\$ -	\$ (275)	
Postage	6,265	6,265	6,153	(112)	
Uniforms	220	220	-	(220)	
Total Commodities	\$ 6,760	\$ 6,760	\$ 6,153	\$ (607)	
Total Administrative	\$ 174,963	\$ 172,738	\$ 145,746	\$ (26,992)	
Cost of Sales					
Personal Services					
Compensation					
Wages - Full Time Salaried	\$ 29,702	\$ 29,702	\$ 28,226	\$ (1,476)	
Wages - Full Time Hourly	95,726	87,026	77,282	(9,744)	
Wages - Overtime	14,971	23,671	23,656	(15)	
Total Compensation	\$ 140,399	\$ 140,399	\$ 129,164	\$ (11,235)	
Benefits					
Employer FICA / Medicare	\$ 10,699	\$ 10,699	\$ 9,438	\$ (1,261)	
Employer IMRF	20,950	20,950	9,687	(11,263)	
Insurance - Group Life and AD&D	202	202	147	(55)	
Insurance - Group Medical	32,285	32,285	24,145	(8,140)	
Insurance - Group Dental	1,912	1,912	1,577	(335)	
Insurance - Workers Compensation	8,244	8,244	8,239	(5)	
Insurance - Unemployment Compensation	346	346	-	(346)	
Total Benefits	\$ 74,638	\$ 74,638	\$ 53,233	\$ (21,405)	
Total Personal Services	\$ 215,037	\$ 215,037	\$ 182,397	\$ (32,640)	

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Village of South Chicago Heights, Illinois

Enterprise - Water Fund

**Schedule of Revenues, Expenses and Changes
in Fund Net Position - Budget and Actual
For the Year Ended December 31, 2022**

	<u>Budgeted Amounts (GAAP Basis)</u>			<u>Variance with Final Budget Over / (Under)</u>	
	<u>Original</u>	<u>Final</u>	<u>Actual</u>		
Operating expenses (continued)					
Cost of Sales (continued)					
Contractual Services					
Professional Services					
Consulting	\$ -	\$ 1,450	\$ 1,431	\$ (19)	
Engineering and Architectural	16,500	11,050	6,980	(4,070)	
Testing Labs	2,200	2,200	1,998	(202)	
Total Professional Services	\$ 18,700	\$ 14,700	\$ 10,409	\$ (4,291)	
Repair and Maintenance					
R & M - Data Processing Equipment	\$ 5,800	\$ 5,800	\$ 5,791	\$ (9)	
R & M - Public Works Equipment	-	3,680	3,679	(1)	
R & M - Vehicles	3,300	3,300	1,072	(2,228)	
R & M - Water & Sewer System Equipment	8,223	14,723	14,717	(6)	
Total Repair and Maintenance	\$ 17,323	\$ 27,503	\$ 25,259	\$ (2,244)	
Other Contractual					
Advertising & Legal Publication	\$ 275	\$ 20	\$ -	\$ (20)	
Equipment Rental	3,300	2,225	2,220	(5)	
Garbage & Recycling	1,375	200	177	(23)	
ISPs & Data Services	-	2,000	1,982	(18)	
Professional association dues	550	425	417	(8)	
Purchased Program Services	84,700	80,550	87,280	6,730	
Telephone - Local, LD, Wireless, Pager	3,300	4,925	4,918	(7)	
Training Services	525	425	400	(25)	
Utilities Location Service	1,100	400	397	(3)	
Total Other Contractual	\$ 95,125	\$ 91,170	\$ 97,791	\$ 6,621	
Total Contractual Services	\$ 131,148	\$ 133,373	\$ 133,459	\$ 86	
Commodities					
Fuel	\$ 4,950	\$ 4,950	\$ 4,241	\$ (709)	
Landscaping Supplies	440	2,890	2,880	(10)	
Lubricants & Fluids	-	75	68	(7)	
Postage	1,133	1,133	1,116	(17)	
Program Supplies	1,320	1,595	1,586	(9)	
Protective Clothing & Equipment	385	385	-	(385)	
Service & Repair Parts	385	385	308	(77)	
Small Tools	1,375	3,425	3,421	(4)	
Street Materials - Aggregate	11,550	17,025	17,011	(14)	
Street Materials - Bituminous	7,700	8,650	8,643	(7)	
Street Materials - Signs & barricades	275	275	-	(275)	
Utilities - Village Buildings	825	825	401	(424)	
Utilities - Public Way	18,150	18,150	14,101	(4,049)	
Water Purchases	643,500	597,900	571,058	(26,842)	
Water & Sewer System Supplies	7,150	17,375	17,363	(12)	
Water & Sewer System Repair Parts	22,000	46,100	46,077	(23)	
Total Commodities	\$ 721,138	\$ 721,138	\$ 688,274	\$ (32,864)	
Total Cost of Sales	\$ 1,067,323	\$ 1,069,548	\$ 1,004,130	\$ (65,418)	

continued...

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Village of South Chicago Heights, Illinois

Enterprise - Water Fund

**Schedule of Revenues, Expenses and Changes
in Fund Net Position - Budget and Actual**
For the Year Ended December 31, 2022

	Budgeted Amounts (GAAP Basis)			Variance with Final Budget Over / (Under)
	Original	Final	Actual	
Operating expenses (continued)				
Depreciation				
Depreciation Expense	\$ -	\$ -	\$ 165,659	\$ 165,659
Total depreciation	\$ -	\$ -	\$ 165,659	\$ 165,659
Total operating expenses	\$ 1,242,286	\$ 1,242,286	\$ 1,315,535	\$ (73,249)
Operating income (loss)	\$ 79,714	\$ 79,714	\$ 31,415	\$ (48,299)
Nonoperating revenue (expenses)				
Local taxes				
Property Tax	\$ 3,900	\$ 3,900	\$ 3,508	\$ (392)
Property tax - bond & interest	\$ -	\$ -	\$ (7,987)	\$ (7,987)
Total local taxes	\$ 3,900	\$ 3,900	\$ (4,479)	\$ (8,379)
Grants				
State Grants	\$ 200,000	\$ 200,000	\$ 131,758	\$ (68,242)
Corporate / Private Grants	\$ 4,000	\$ 4,000	\$ -	\$ (4,000)
Total Grants	\$ 204,000	\$ 204,000	\$ 131,758	\$ (72,242)
Loan Proceeds	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
Capital outlay				
Water System Construction/Improvements	\$ (330,000)	\$ (328,375)	\$ -	\$ (328,375)
Equipment - Water system	\$ -	\$ (1,625)	\$ (1,610)	\$ (15)
Total capital outlay	\$ (330,000)	\$ (330,000)	\$ (1,610)	\$ (328,390)
Debt service				
Principal				
Principal - Water Meter Installment Contract	\$ (162,035)	\$ (162,035)	\$ -	\$ (162,035)
Total principal	\$ (162,035)	\$ (162,035)	\$ -	\$ (162,035)
Interest expense				
Interest - 2021 IEPA Loan	\$ -	\$ (550)	\$ (538)	\$ 12
Interest - Water Meter Installment Contract	\$ (38,510)	\$ (37,960)	\$ (34,638)	\$ (3,322)
Total interest expense	\$ (38,510)	\$ (38,510)	\$ (35,176)	\$ (3,334)
Total debt service	\$ (200,545)	\$ (200,545)	\$ (35,176)	\$ (165,369)
Total nonoperating revenue (expenses)	\$ (222,645)	\$ (222,645)	\$ 90,493	\$ (313,138)
Income before contributions and transfers	\$ (142,931)	\$ (142,931)	\$ 121,908	\$ (361,437)
Change in net position				
	(142,931)	(142,931)	121,908	264,839
Total net position, January 1	\$ (323,351)	\$ (323,351)	\$ (323,351)	\$ -
Total net position, December 31	\$ (466,282)	\$ (466,282)	\$ (201,443)	\$ 264,839

Village of South Chicago Heights, Illinois

Enterprise - Sewer Fund

Schedule of Revenues, Expenses and Changes
in Fund Net Position - Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts (GAAP Basis)			Variance with Final Budget Over / (Under)	
	Original	Final	Actual		
Operating revenues					
Charges for Services					
Sewer Charges	\$ 125,000	\$ 125,000	\$ 128,077	\$ 3,077	
Thorn Creek Sewer Charge	200,000	200,000	-	(200,000)	
Thorn Creek Meter Reading Charge	15,500	15,500	15,568	68	
Total Charges for Services	\$ 340,500	\$ 340,500	\$ 143,645	\$ (196,855)	
Fines and Forfeitures					
Late Payment Penalty	\$ 5,600	\$ 5,600	\$ 3,056	\$ (2,544)	
Total Fines and Forfeitures	\$ 5,600	\$ 5,600	\$ 3,056	\$ (2,544)	
Total operating revenues	\$ 346,100	\$ 346,100	\$ 146,701	\$ (199,399)	
Operating expenses					
Administration					
Contractual Services					
Other Contractual					
Printing and Copying Services	\$ 550	\$ 550	\$ -	\$ (550)	
Thorn Creek Sewer Pass-thru	220,000	220,000	-	\$ (220,000)	
Total Other Contractual	\$ 220,550	\$ 220,550	\$ -	\$ (220,550)	
Contractual Services	\$ 220,550	\$ 220,550	\$ -	\$ (220,550)	
Total Administration	\$ 220,550	\$ 220,550	\$ -	\$ (220,550)	
Cost of Sales					
Contractual Services					
Professional Services					
Engineering and Architectural	\$ 22,000	\$ 22,000	\$ 4,246	\$ (17,754)	
Total Professional Services	\$ 22,000	\$ 22,000	\$ 4,246	\$ (17,754)	
Repair and Maintenance					
R & M - Water & Sewer System Equipment	\$ 3,465	\$ 3,465	\$ -	\$ (3,465)	
Total Repair and Maintenance	\$ 3,465	\$ 3,465	\$ -	\$ (3,465)	
Other Contractual					
Advertising & Legal Publishing	\$ 220	\$ 220	\$ -	\$ (220)	
Garbage & Recycling	550	550	102	(448)	
Intergovernmental Fees and Dues	1,100	1,100	1,000	(100)	
Purchased Program Services	41,250	41,250	9,834	(31,416)	
Total Other Contractual	\$ 43,120	\$ 43,120	\$ 10,936	\$ (32,184)	
Total contractual services	\$ 68,585	\$ 68,585	\$ 15,182	\$ (53,403)	

Village of South Chicago Heights, Illinois

Enterprise - Sewer Fund

**Schedule of Revenues, Expenses and Changes
in Fund Net Position - Budget and Actual
For the Year Ended December 31, 2022**

	Budgeted Amounts (GAAP Basis)			Actual		Variance with Final Budget Over / (Under)	
	Original		Final				
Operating expenses (continued)							
Cost of Sales (continued)							
Commodities							
Program Supplies	\$	-	\$ 125	\$ 105	\$ (20)		
Service & Repair Parts		550	550			(550)	
Small Tools		550	550			(550)	
Street Materials - Manhole Cvs & Structures	2,750		2,750			(2,750)	
Utilities - Public Way	1,375		1,375	1,260		(115)	
Water & Sewer System Supplies	1,100		975			(975)	
Water & Sewer System Repair Parts	1,650		1,650			(1,650)	
Total Commodities	\$ 7,975		\$ 7,975	\$ 1,365	\$ (6,610)		
Total Cost of Sales	\$ 76,560		\$ 76,560	\$ 16,547	\$ (60,013)		
Depreciation							
Depreciation Expense	\$ -		\$ -	\$ 77,767	\$ 77,767		
Total depreciation	\$ -		\$ -	\$ 77,767	\$ 77,767		
Total operating expenses	\$ 297,110		\$ 297,110	\$ 94,314	\$ (202,796)		
Operating income (loss)	\$ 48,990		\$ 48,990	\$ 52,387	\$ 3,397		
Nonoperating revenue (expenses)							
Interest income							
Property tax	\$ 3,900		\$ 3,900	\$ 3,508	\$ (392)		
Capital outlay		(192,500)				192,500	
Total interest income	\$ (188,600)		\$ (188,600)	\$ 3,508	\$ 192,108		
Total nonoperating revenue (expenses)	\$ (188,600)		\$ (188,600)	\$ 3,508	\$ 192,108		
Change in net position	\$ (139,610)		\$ (139,610)	\$ 55,895	\$ 195,505		
Total net position, January 1	\$ 1,314,339		\$ 1,314,339	\$ 1,314,339	\$ -		
Total net position, December 31	\$ 1,174,729		\$ 1,174,729	\$ 1,370,234	\$ 195,505		

Village of South Chicago Heights, Illinois

Enterprise - Property Management Fund

**Schedule of Revenues, Expenses and Changes
in Fund Net Position - Budget and Actual
For the Year Ended December 31, 2022**

	<u>Budgeted Amounts (GAAP Basis)</u>			<u>Variance with Final Budget Over / (Under)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Operating revenues				
Fines and Forfeitures				
Escrow Forfeiture	\$ -	\$ -	\$ 30,000	\$ 30,000
Total Fines and Forfeitures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>
Interest				
Other interest	\$ 9,120	\$ 9,120	\$ 7,805	\$ (1,315)
Total Interest	<u>\$ 9,120</u>	<u>\$ 9,120</u>	<u>\$ 7,805</u>	<u>\$ (1,315)</u>
Total operating revenues	\$ 9,120	\$ 9,120	\$ 37,805	\$ 28,685
Operating expenses				
Nondepartmental				
Contractual Services				
Professional Services	\$ 3,300	\$ 11,800	\$ 11,794	\$ (6)
Legal - Review	<u>\$ 6,600</u>	<u>\$ 31,500</u>	<u>\$ 31,500</u>	<u>\$ -</u>
Other Professional Services				
Total Professional Services	<u>\$ 9,900</u>	<u>\$ 43,300</u>	<u>\$ 43,294</u>	<u>\$ (6)</u>
Other Contractual				
Purchased Program Services	\$ -	\$ 32,150	\$ 32,150	\$ -
Other contractual services	<u>\$ -</u>	<u>\$ 4,175</u>	<u>\$ 4,163</u>	<u>\$ (12)</u>
Total Other Contractual	<u>\$ -</u>	<u>\$ 36,325</u>	<u>\$ 36,313</u>	<u>\$ (12)</u>
Total contractual services	<u>\$ 9,900</u>	<u>\$ 79,625</u>	<u>\$ 79,607</u>	<u>\$ (18)</u>
Commodities				
Program Supplies	\$ -	\$ 50	\$ 49	\$ (1)
Total Commodities	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 49</u>	<u>\$ (1)</u>
Total Cost of Sales	<u>\$ 9,900</u>	<u>\$ 79,675</u>	<u>\$ 79,656</u>	<u>\$ (19)</u>
Total operating expenses	\$ 9,900	\$ 79,675	\$ 79,656	\$ (19)
Operating income (loss)	<u>\$ (780)</u>	<u>\$ (70,555)</u>	<u>\$ (41,851)</u>	<u>\$ 28,704</u>
Nonoperating revenue (expenses)				
Gain on sale of capital assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 425,000</u>	<u>\$ 425,000</u>
Total nonoperating revenue (expenses)	\$ -	\$ -	\$ 425,000	\$ (425,000)
Income (loss) before transfers and contributions	<u>\$ (780)</u>	<u>\$ (70,555)</u>	<u>\$ 383,149</u>	<u>\$ 453,704</u>
Transfers out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (955,000)</u>	<u>\$ (955,000)</u>
Change in net position	<u>\$ (780)</u>	<u>\$ (70,555)</u>	<u>\$ (571,851)</u>	<u>\$ (501,296)</u>
Total net position, January 1,	<u>\$ 665,565</u>	<u>\$ 665,565</u>	<u>\$ 665,565</u>	<u>\$ -</u>
Total net position, December 31	<u>\$ 664,785</u>	<u>\$ 595,010</u>	<u>\$ 93,714</u>	<u>\$ (501,296)</u>

Village of South Chicago Heights, Illinois

Fiduciary Funds

Combining Schedule of Fiduciary Net Position

December 31, 2022

	Pension Trust Funds		
	Police Pension Fund	Firefighters Pension Fund	Total
Assets			
Cash and cash equivalents	\$ 1,023,457	\$ -	\$ 1,023,457
Investments, at fair value:			
Annuities	2,517,771	-	2,517,771
Other receivables	72,892	7,374	80,266
Total assets	\$ 3,614,120	\$ 7,374	\$ 3,621,494
Liabilities			
Accounts / vouchers payable	\$ 600	\$ -	\$ 600
Total liabilities	\$ 600	\$ -	\$ 600
Net position			
Held in trust for pension benefits	\$ 3,613,520	\$ 7,374	\$ 3,620,894
Total net position	\$ 3,613,520	\$ 7,374	\$ 3,620,894

Village of South Chicago Heights, Illinois

Fiduciary Funds

Combining Schedule of Changes in Fiduciary Net Position
For the Year Ended December 31, 2022

	Police Pension Fund	Firefighters Pension Fund	Total
Additions:			
Contributions			
Employer	\$ 305,459	\$ 37,382	\$ 342,841
Plan member	<u>59,883</u>	<u>-</u>	<u>59,883</u>
Total contributions	\$ 365,342	\$ 37,382	\$ 402,724
Investment income			
Net appreciation (depreciation) in fair value of investments	\$ (541,906)	\$ -	\$ (541,906)
Interest	<u>58,214</u>	<u>123</u>	<u>58,337</u>
Dividends	<u>2,042</u>	<u>-</u>	<u>2,042</u>
Total investment income	\$ (481,650)	\$ 123	\$ (481,527)
Less investment expense			
	\$ 14,385	\$ -	\$ 14,385
Net investment income	\$ (496,035)	\$ 123	\$ (495,912)
Total additions	\$ (130,693)	\$ 37,505	\$ (93,188)
Deductions:			
Benefits	\$ 510,145	\$ 28,685	\$ 538,830
Administrative expense	<u>7,010</u>	<u>1,450</u>	<u>8,460</u>
Refunds	<u>35,955</u>	<u>-</u>	<u>35,955</u>
Total deductions	\$ 553,110	\$ 30,135	\$ 583,245
Change in net position			
	\$ (683,803)	\$ 7,370	\$ (676,433)
Net position held in trust for pension benefits			
January 1	\$ 4,297,323	\$ 4	\$ 4,297,327
December 31	\$ 3,613,520	\$ 7,374	\$ 3,620,894

Village of South Chicago Heights, Illinois

Long-Term Debt Requirements
Series 2015 General Obligation Bonds
Public Safety Building

December 31, 2022

Date of Maturity: 12/1/2034
Authorization Issue: \$ 2,500,000
Interest Rate: 2.0% - 4.5%

Current and Future Principal and Interest Requirements

Fiscal Year Ending <u>December 31</u>	Principal	Interest	Total
2023	\$ 115,000	\$ 72,350	\$ 187,350
2024	115,000	67,750	182,750
2025	120,000	63,150	183,150
2026	125,000	58,350	183,350
2027	130,000	53,350	183,350
2028	135,000	48,150	183,150
2029	140,000	42,750	182,750
2030	150,000	36,450	186,450
2031	155,000	29,700	184,700
2032	160,000	22,725	182,725
2033	170,000	15,525	185,525
2034	175,000	7,875	182,875
Totals	\$ 1,690,000	\$ 518,125	\$ 2,208,125

Village of South Chicago Heights, Illinois

Long-Term Debt Requirements
Series 2015 Water Meter Project Note
Water Meter System

December 31, 2022

Date of Maturity: 3/24/2028
Authorization Issue: \$ 1,985,188
Interest Rate: 3.093%

Current and Future Principal and Interest Requirements

Fiscal Year Ending December 31	Principal	Interest	Total
2023	\$ 167,046	\$ 33,499	\$ 200,545
2024	172,213	28,332	200,545
2025	177,540	23,005	200,545
2026	183,031	17,514	200,545
2027	188,692	11,853	200,545
2028	194,778	5,768	200,546
Totals	<u>\$ 1,083,299</u>	<u>\$ 119,971</u>	<u>\$ 1,203,270</u>

Village of South Chicago Heights, Illinois**Long-Term Debt Requirements****2021 IEPA Revolving Loan****Water Tower Management (SCADA) System****December 31, 2022**

Date of Maturity: 12/28/2041
Authorization Issue: \$ 127,474
Interest Rate: 0.830%

Current and Future Principal and Interest Requirements

Fiscal Year Ending December 31	Principal	Interest	Total
2023	\$ 6,074	\$ 1,020	\$ 7,094
2024	6,124	970	7,094
2025	6,175	919	7,094
2026	6,226	868	7,094
2027	6,278	816	7,094
2028	6,330	764	7,094
2029	6,383	711	7,094
2030	6,436	658	7,094
2031	6,490	604	7,094
2032	6,544	550	7,094
2033	6,598	496	7,094
2034	6,653	441	7,094
2035	6,708	386	7,094
2036	6,764	330	7,094
2037	6,820	274	7,094
2038	6,877	217	7,094
2039	6,934	160	7,094
2040	6,992	102	7,094
2041	7,050	44	7,094
Totals	\$ 124,456	\$ 10,329	\$ 134,784

Statistical Section

STATISTICAL SECTION

This part of the Village of South Chicago Heights' comprehensive annual 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.

<u>Contents</u>	<u>Page(s)</u>
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.	128 – 135
Revenue Capacity These schedules contain information to help the reader assess the Village's most significant local revenue source, the property tax.	136 – 140
Debt Capacity These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the Village's ability to issue additional debt in the future.	141 – 147
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.	148 – 149
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.	150 – 152

Sources: Unless otherwise noted, the information in these schedules is derived from the annual financial reports for the relevant year.

Village of South Chicago Heights, Illinois

Net Position By Component

Last Ten Fiscal Years

(accrual basis of accounting)

	2013	2014	2015	2016
Governmental Activities:				
Net investment in capital assets	\$ 2,560,412	\$ 2,847,928	\$ 3,529,218	\$ 3,460,918
Restricted	2,434,801	2,755,283	4,721,559	3,087,283
Unrestricted	925,266	1,459,729	(4,484,873)	(2,668,214)
Total governmental activities net position	\$ 5,920,479	\$ 7,062,940	\$ 3,765,904	\$ 3,879,987
 Business-type Activities:				
Net investment in capital assets	\$ 1,668,143	\$ 2,091,220	\$ 3,419,036	\$ 3,665,000
Unrestricted	45,004	(180,284)	(2,435,561)	(2,528,255)
Total business-type activities net position	\$ 1,713,147	\$ 1,910,936	\$ 983,475	\$ 1,136,745
 Primary Government:				
Net investment in capital assets	\$ 4,228,555	\$ 4,939,148	\$ 6,948,254	\$ 7,125,918
Restricted	2,434,801	2,755,283	4,721,559	3,087,283
Unrestricted	970,270	1,279,445	(6,920,434)	(5,196,469)
Total primary government net position	\$ 7,633,626	\$ 8,973,876	\$ 4,749,379	\$ 5,016,732

Source: Village of South Chicago Heights

2017	2018	2019	2020	2021	2022
\$ 3,482,065	\$ 3,542,437	\$ 3,728,305	\$ 3,418,539	\$ 4,432,286	\$ 4,104,722
3,267,034	3,700,892	2,349,443	2,837,567	3,213,331	4,005,888
(5,475,479)	(12,123,462)	(10,131,317)	(10,607,676)	(9,657,524)	(6,531,265)
<u>\$ 1,273,620</u>	<u>\$ (4,880,133)</u>	<u>\$ (4,053,569)</u>	<u>\$ (4,351,570)</u>	<u>\$ (2,011,907)</u>	<u>\$ 1,579,345</u>
\$ 4,039,630	\$ 4,415,548	\$ 4,198,651	\$ 3,545,213	\$ 3,624,296	\$ 3,378,454
(3,034,786)	(2,938,119)	(2,878,244)	(2,326,102)	(1,967,743)	(2,115,949)
<u>\$ 1,004,844</u>	<u>\$ 1,477,429</u>	<u>\$ 1,320,407</u>	<u>\$ 1,219,111</u>	<u>\$ 1,656,553</u>	<u>\$ 1,262,505</u>
\$ 7,521,695	\$ 7,957,985	\$ 7,926,956	\$ 6,963,752	\$ 8,056,582	\$ 7,483,176
3,267,034	3,700,892	2,349,443	2,837,567	3,213,331	4,005,888
(8,510,265)	(15,061,581)	(13,009,561)	(12,933,778)	(11,625,267)	(8,647,214)
<u>\$ 2,278,464</u>	<u>\$ (3,402,704)</u>	<u>\$ (2,733,162)</u>	<u>\$ (3,132,459)</u>	<u>\$ (355,354)</u>	<u>\$ 2,841,850</u>

Village of South Chicago Heights, Illinois

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	2013	2014	2015	2016
Expenses				
Governmental Activities:				
General government	\$ 1,288,890	\$ 1,406,990	\$ 2,087,516	\$ 1,563,389
Public safety	2,570,663	2,625,129	3,211,660	3,463,584
Highways and streets	512,753	527,261	573,864	619,486
Sanitation	236,538	250,838	263,605	271,961
Culture and recreation	128,118	124,600	177,456	132,477
Interest on long-term debt	15,487	13,459	84,099	97,453
Total governmental activities expenses	\$ 4,752,449	\$ 4,948,277	\$ 6,398,200	\$ 6,148,350
Business-type activities:				
Water	\$ 1,252,493	\$ 1,269,501	\$ 3,570,559	\$ 1,456,063
Sewer	85,409	109,182	90,502	156,749
Property management	128,254	100,609	184,360	113,530
Total business-type activities expenses	\$ 1,466,156	\$ 1,479,292	\$ 3,845,421	\$ 1,726,342
Total primary government expenses	\$ 6,218,605	\$ 6,427,569	\$ 10,243,621	\$ 7,874,692
Program Revenues				
Governmental Activities:				
Charges for services				
General government	\$ 251,553	\$ 266,602	\$ 266,897	\$ 1,120,252
Public safety	553,050	412,667	524,217	541,059
Highways and streets	1,224	2,706	70	669
Sanitation	235,816	279,089	238,378	253,624
Culture and recreation	6,570	4,014	2,451	8,267
Operating grants and contributions	25,953	63,208	91,089	56,801
Capital grants and contributions	(22,939)	419,725	130,339	41,698
Total governmental activities program revenues	\$ 1,051,227	\$ 1,448,011	\$ 1,253,441	\$ 2,022,370
Business-type activities:				
Charges for services				
Water	\$ 923,276	\$ 945,417	\$ 1,190,385	\$ 1,171,440
Sewer	109,923	138,463	139,165	150,665
Property management	68,850	3,550	-	-
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	-	1,048,616	-
Total business-type activities program revenues	\$ 1,102,049	\$ 1,087,430	\$ 2,378,166	\$ 1,322,105
Total primary government program revenues	\$ 2,153,276	\$ 2,535,441	\$ 3,631,607	\$ 3,344,475
Net (expense) / revenue				
Governmental activities	\$ (3,701,222)	\$ (3,500,266)	\$ (5,144,759)	\$ (4,125,980)
Business-type activities	(364,107)	(391,862)	(1,467,255)	(404,237)
Total primary government net expenses	\$ (4,065,329)	\$ (3,892,128)	\$ (6,612,014)	\$ (4,530,217)
General Revenues and Other Changes in Net Assets				
Governmental Activities:				
Taxes				
Property taxes	\$ 1,339,096	\$ 1,643,000	\$ 2,052,348	\$ 1,827,640
Utility taxes	361,904	395,064	361,404	357,328
State income tax	432,394	391,973	447,546	397,637
State sales tax	1,274,672	1,374,316	1,381,450	1,321,237
State motor fuel tax	101,272	102,535	101,188	105,382
Other state shared taxes - unrestricted	214,903	237,448	272,752	292,076
Investment earnings	5,430	11,077	12,599	27,415
Other revenues	24,564	27,026	17,537	6,898
Gain on sale of capital assets	13,400	2,700	6,540	-
Transfers	(105,000)	(106,300)	(200,000)	(95,550)
Total governmental activities	\$ 3,662,635	\$ 4,078,839	\$ 4,453,364	\$ 4,240,063
Business-type activities				
Property taxes	\$ 447,208	\$ 483,351	\$ 487,981	\$ 461,157
Gain on sale of capital assets	12,500	-	7,000	800
Transfers	105,000	106,300	200,000	95,550
Total business-type activities	\$ 564,708	\$ 589,651	\$ 694,981	\$ 557,507
Total primary government	\$ 4,227,343	\$ 4,668,490	\$ 5,148,345	\$ 4,797,570
Change in Net Position				
Governmental activities	\$ (38,587)	\$ 578,573	\$ (691,395)	\$ 114,083
Business-type activities	200,601	197,789	(772,274)	153,270
Total primary government	\$ 162,014	\$ 776,362	\$ (1,463,669)	\$ 267,353

2017		2018		2019		2020		2021		2022	
\$ 1,441,572	\$ 1,510,585	\$ 3,495,316	\$ 3,657,699	\$ 1,332,312	\$ 4,017,412	\$ 1,962,806	\$ 3,589,470	\$ 916,880	\$ 3,206,894	\$ 767,356	
3,478,845		632,671	635,568		274,765	606,911	284,678	563,314	290,964	284,230	525,096
					123,482	110,536	110,536		95,038	295,139	303,724
					94,231	90,749	91,586		87,603	119,178	125,699
									80,969		76,858
<u>\$ 6,045,566</u>	<u>\$ 6,153,829</u>	<u>\$ 6,090,008</u>	<u>\$ 7,010,403</u>	<u>\$ 5,602,248</u>	<u>\$ 5,005,627</u>						
\$ 1,322,152	\$ 1,382,347	\$ 89,055	\$ 187,497	\$ 1,392,601	\$ 109,592	\$ 1,264,042	\$ 161,332	\$ 1,285,573	\$ 118,879	\$ 1,352,321	
21,706		21,706	23,280		22,415		44,674		44,431		94,314
<u>1,432,913</u>	<u>1,593,124</u>	<u>1,524,608</u>	<u>1,470,048</u>	<u>1,448,883</u>	<u>1,526,291</u>						
<u>\$ 7,478,479</u>	<u>\$ 7,746,953</u>	<u>\$ 7,614,616</u>	<u>\$ 8,480,451</u>	<u>\$ 7,051,131</u>	<u>\$ 6,531,918</u>						
\$ 258,491	\$ 236,560	\$ 615,356	\$ 606,433	\$ 201,837	\$ 680,194	\$ 329,929	\$ 659,525	\$ 343,425	\$ 790,288	\$ 329,036	
439		439	823		37,210		14,582		15,372		951,744
254,603	293,276			300,392		300,456		314,641		318,677	
8,023	24,678			19,068		9,255		5,020		6,722	
15,204	60,736			132,815		630,794		85,593		84,531	
28,122	136,320			197,951		91,610		948,054		114,609	
<u>\$ 1,180,238</u>	<u>\$ 1,358,826</u>	<u>\$ 1,569,467</u>	<u>\$ 2,036,151</u>	<u>\$ 2,502,393</u>	<u>\$ 1,815,771</u>						
\$ 1,197,196	\$ 1,181,892	\$ 151,744	\$ 141,537	\$ 1,234,824	\$ 146,270	\$ 1,223,567	\$ 143,372	\$ 1,259,049	\$ 138,336	\$ 1,346,950	
		251,991					8,801		16,015		146,701
									20,812		37,805
											131,758
<u>\$ 1,348,940</u>	<u>\$ 1,575,420</u>	<u>\$ 2,529,178</u>	<u>\$ 2,934,246</u>	<u>\$ 1,381,094</u>	<u>\$ 2,950,561</u>	<u>\$ 1,375,740</u>	<u>\$ 3,411,891</u>	<u>\$ 1,434,212</u>	<u>\$ 3,936,605</u>	<u>\$ 1,663,214</u>	<u>\$ 3,478,985</u>
\$ (4,865,328)	\$ (4,795,003)	\$ (83,973)	\$ (17,704)	\$ (4,520,541)	\$ (143,514)	\$ (4,974,252)	\$ (94,308)	\$ (3,099,855)	\$ (14,671)	\$ (3,189,856)	
<u>\$ (4,949,301)</u>	<u>\$ (4,812,707)</u>	<u>\$ (4,664,055)</u>	<u>\$ (5,068,560)</u>	<u>\$ (4,325)</u>	<u>\$ (5,114,526)</u>	<u>\$ (3,114,526)</u>	<u>\$ (3,052,933)</u>	<u>\$ (3,052,933)</u>			
\$ 1,852,620	\$ 2,238,714	\$ 354,307	\$ 330,828	\$ 2,220,638	\$ 359,677	\$ 1,883,371	\$ 325,986	\$ 2,551,965	\$ 351,881	\$ 2,385,869	
444,443		444,443	397,039		445,939		419,722		524,852		390,495
1,281,006	1,343,824			1,362,762	1,420,433			1,594,641		661,089	
105,572	105,940			135,784		150,624		162,174		1,637,076	
296,210	306,205			323,446		348,410		369,861		165,011	
18,910	38,654			75,146		34,903		6,648		443,773	
28,278	8,833			10		1,577		3,105		114,724	
9,550	25,500			7,895		20,000		2,500		15,571	
(3,600)	(5,392)			(4,325)		71,225		78,000		12,500	
<u>\$ 4,387,296</u>	<u>\$ 4,790,145</u>	<u>\$ 4,664,055</u>	<u>\$ 4,926,972</u>	<u>\$ 4,325</u>	<u>\$ 4,676,251</u>	<u>\$ 5,114,526</u>	<u>\$ 5,068,560</u>	<u>\$ 5,645,627</u>	<u>\$ 5,005,627</u>	<u>\$ 6,781,108</u>	<u>\$ 3,478,985</u>
\$ 478,472	\$ 484,897			\$ (17,833)		\$ (22,832)		\$ 2,004		\$ (971)	
3,600	5,392					87,069		322,000		425,000	
<u>\$ 482,072</u>	<u>\$ 490,289</u>	<u>\$ 13,508</u>	<u>\$ 6,988</u>	<u>\$ (71,225)</u>	<u>\$ (246,004)</u>	<u>\$ (78,000)</u>	<u>\$ (530,971)</u>	<u>\$ (530,971)</u>	<u>\$ (530,971)</u>	<u>\$ (530,971)</u>	<u>\$ (530,971)</u>
<u>\$ 4,869,368</u>	<u>\$ 5,280,434</u>	<u>\$ 4,913,464</u>	<u>\$ 4,669,263</u>	<u>\$ 4,325</u>	<u>\$ 5,891,631</u>	<u>\$ 5,114,526</u>	<u>\$ 5,068,560</u>	<u>\$ 5,645,627</u>	<u>\$ 5,005,627</u>	<u>\$ 6,781,108</u>	<u>\$ 3,478,985</u>
\$ (478,032)	\$ (4,858)	\$ 398,099	\$ 472,585	\$ 406,431	\$ (157,022)	\$ (298,001)	\$ (101,296)	\$ 2,545,772	\$ 231,333	\$ 3,591,252	
<u>\$ (79,933)</u>	<u>\$ 467,727</u>	<u>\$ 249,409</u>	<u>\$ 399,297</u>	<u>\$ (4,325)</u>	<u>\$ 2,777,105</u>	<u>\$ (3,114,526)</u>	<u>\$ (3,052,933)</u>	<u>\$ (3,052,933)</u>	<u>\$ (3,052,933)</u>	<u>\$ 3,197,204</u>	<u>\$ 3,478,985</u>

Village of South Chicago Heights, Illinois

Fund Balances of Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	2013	2014	2015	2016
General Fund:				
Nonspendable	\$ 82,968	\$ 6,611	\$ 17,012	\$ 18,435
Restricted	-	-	-	-
Unassigned	489,336	604,454	611,349	766,641
Total general fund	<u>\$ 572,304</u>	<u>\$ 611,065</u>	<u>\$ 628,361</u>	<u>\$ 785,076</u>
All other governmental funds:				
Nonspendable	\$ 832	\$ 19,158	\$ 16,442	\$ 15,433
Restricted, reported in:				
Special revenue funds	2,144,330	2,430,819	2,472,727	2,694,281
Debt service fund	9,116	7,815	10,020	17,198
Capital project fund	-	(9,600)	1,831,612	11
Total all other governmental funds	<u>\$ 2,154,278</u>	<u>\$ 2,448,192</u>	<u>\$ 4,330,801</u>	<u>\$ 2,726,923</u>

2017	2018	2019	2020	2021	2022
\$ 14,750	\$ 30,779	\$ 17,585	\$ 12,835	\$ 15,573	\$ 16,386
-	-	508	-	-	-
371,007	357,430	2,833,613	3,556,262	3,865,670	5,583,194
<u>\$ 385,757</u>	<u>\$ 388,209</u>	<u>\$ 2,851,706</u>	<u>\$ 3,569,097</u>	<u>\$ 3,881,243</u>	<u>\$ 5,599,580</u>
\$ 2,112	\$ 1,430	\$ 4,602	\$ 7,032	\$ 2,708	\$ 1,203
3,038,863	3,247,607	1,818,689	2,424,714	2,756,220	3,568,789
1,950	959	1,428	3,926	4,276	3,747
11,878	-	-	-	-	-
<u>\$ 3,054,803</u>	<u>\$ 3,249,996</u>	<u>\$ 1,824,719</u>	<u>\$ 2,435,672</u>	<u>\$ 2,763,204</u>	<u>\$ 3,573,739</u>

Village of South Chicago Heights, Illinois

**Changes in Fund balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)**

	2013	2014	2015	2016
Revenues				
Local taxes	\$ 1,817,121	\$ 1,990,050	\$ 1,893,156	\$ 2,207,447
State shared taxes	1,993,077	2,099,305	2,197,066	2,129,933
Licenses and permits	255,840	242,751	228,801	228,670
Charges for services	374,100	418,803	401,947	399,376
Fines and forfeitures	304,365	182,690	268,303	318,456
Rent	104,929	107,853	139,887	985,575
Grants	186,065	78,463	261,728	75,355
Interest	5,430	11,077	12,599	27,415
Reimbursements	33,072	35,602	19,512	37,869
Other revenue	8,202	9,422	13,665	13,610
Total revenues	\$ 5,082,201	\$ 5,176,016	\$ 5,436,664	\$ 6,423,706
Expenditures				
Current				
General government	\$ 1,139,641	\$ 1,237,689	\$ 1,491,460	\$ 1,335,188
Public safety	2,333,587	2,345,444	2,368,371	2,469,770
Highways and streets	424,537	441,241	460,888	503,029
Sanitation	236,538	250,838	263,605	271,961
Culture and recreation	95,198	93,338	137,783	84,887
Total current expenditures	\$ 4,229,501	\$ 4,368,550	\$ 4,722,107	\$ 4,664,835
Capital outlay	\$ 249,806	\$ 196,365	\$ 959,993	\$ 2,890,576
Debt service				
Principal	\$ 48,482	\$ 159,675	\$ 151,110	\$ 122,283
Interest and fiscal charges	15,950	15,151	76,416	97,625
Total debt service expenditures	\$ 64,432	\$ 174,826	\$ 227,526	\$ 219,908
Total expenditures	\$ 4,543,739	\$ 4,739,741	\$ 5,909,626	\$ 7,775,319
Excess (deficiency) of revenues over (under) expenditures	\$ 538,462	\$ 436,275	\$ (472,962)	\$ (1,351,613)
Other financing sources and uses				
Transfers in	\$ 478,075	\$ 435,960	\$ 490,375	\$ 1,406,900
Proceeds from sale of capital assets	13,400	2,700	6,540	-
Proceeds from capital leases	22,804	-	-	-
Proceeds from sale of long-term bonds	-	-	2,566,327	-
Transfers out	(583,075)	(542,260)	(690,375)	(1,502,450)
Total other financing sources and uses	\$ (68,796)	\$ (103,600)	\$ 2,372,867	\$ (95,550)
Net change in fund balances	\$ 469,666	\$ 332,675	\$ 1,899,905	\$ (1,447,163)
Debt service as a percentage of noncapital expenditures	1.5%	3.8%	4.6%	4.5%

Source: Village of South Chicago Heights

	2017	2018	2019	2020	2021	2022
\$	2,161,635	\$ 2,285,571	\$ 2,446,771	\$ 2,536,613	\$ 2,871,003	\$ 2,877,082
2,144,945	2,156,104	2,240,458	2,325,411	2,676,138	2,904,646	
261,935	257,691	229,511	300,259	327,054	327,281	
398,081	462,593	499,766	553,750	652,016	904,793	
371,174	318,791	362,243	232,968	192,276	316,050	
94,274	93,085	53,952	70,436	65,789	67,836	
38,126	158,638	236,016	806,078	1,009,613	159,786	
18,910	38,654	75,146	34,903	6,648	114,724	
28,344	38,796	64,287	116,967	102,598	72,310	
6,013	17,491	9,404	4,350	19,698	32,347	
\$ 5,523,437	\$ 5,827,414	\$ 6,217,554	\$ 6,981,735	\$ 7,922,833	\$ 7,776,855	
\$	1,333,593	\$ 1,438,724	\$ 1,310,028	\$ 1,580,912	\$ 1,442,513	\$ 1,504,907
2,616,317	2,726,276	2,911,699	2,857,555	3,196,380	3,387,403	
516,392	502,646	477,799	417,310	474,610	401,096	
274,765	284,678	290,964	284,230	295,139	303,724	
88,136	95,795	74,425	61,700	77,370	93,226	
\$ 4,829,203	\$ 5,048,119	\$ 5,064,915	\$ 5,201,707	\$ 5,486,012	\$ 5,690,356	
\$ 243,103	\$ 383,317	\$ 484,037	\$ 279,432	\$ 1,612,166	\$ 337,902	
\$	125,928	\$ 127,352	\$ 197,287	\$ 173,282	\$ 181,616	\$ 110,000
94,412	91,089	86,798	90,195	83,861	77,225	
\$ 220,340	\$ 218,441	\$ 284,085	\$ 263,477	\$ 265,477	\$ 187,225	
\$ 5,292,646	\$ 5,649,877	\$ 5,833,037	\$ 5,744,616	\$ 7,363,655	\$ 6,215,483	
\$	230,791	\$ 177,537	\$ 384,517	\$ 1,237,119	\$ 559,178	\$ 1,561,372
\$	535,505	\$ 718,334	\$ 2,966,309	\$ 176,475	\$ 182,325	\$ 972,798
9,550	25,500	7,895	20,000	2,500	12,500	
-	-	230,000	-	-	-	
(539,105)	(723,726)	(2,970,634)	(105,250)	(104,325)	(17,798)	
\$ 5,950	\$ 20,108	\$ 233,570	\$ 91,225	\$ 80,500	\$ 967,500	
\$ 236,741	\$ 197,645	\$ 618,087	\$ 1,328,344	\$ 639,678	\$ 2,528,872	

4.4% 4.1% 5.3% 4.8% 4.6% 3.2%

Village of South Chicago Heights, Illinois

Assessed Value and Estimated Actual Value of Taxable Property
Last ten fiscal years
(amounts in thousands)

Fiscal Year	Levy Year	Real Property Equalized Assessed Value					
		Residential	Commercial	Industrial	Farm	Railroad	
2013	2012	\$ 44,985,918	\$ 19,850,987	\$ 14,663,562	\$ -	\$ 362,555	
2014	2013	\$ 41,617,444	\$ 18,548,923	\$ 13,583,028	\$ -	\$ 410,231	
2015	2014	\$ 39,142,952	\$ 18,893,670	\$ 13,776,069	\$ -	\$ 528,641	
2016	2015	\$ 38,213,176	\$ 18,489,730	\$ 13,725,705	\$ -	\$ 634,884	
2017	2016	\$ 39,769,392	\$ 18,897,870	\$ 14,215,999	\$ -	\$ 646,003	
2018	2017	\$ 45,789,673	\$ 18,967,063	\$ 14,010,624	\$ -	\$ 659,098	
2019	2018	\$ 44,681,775	\$ 19,033,133	\$ 14,070,022	\$ -	\$ 708,264	
2020	2019	\$ 44,405,004	\$ 19,406,636	\$ 13,908,148	\$ -	\$ 773,286	
2021	2020	\$ 44,305,891	\$ 21,675,550	\$ 18,107,912	\$ -	\$ 806,230	
2022	2021	\$ 41,722,372	\$ 19,968,495	\$ 17,171,738	\$ -	\$ 806,230	

Note: Illinois property taxes are levied and collected one year in arrears of the assessment year.

Source: Cook County Clerk

Less: Exemptions	Total Equalized Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Equalized Assessed Value as a Percentage of Actual Value
\$ 9,953,210	\$ 69,909,812	\$ 2.795	\$ 239,589,066	33.33%
\$ 9,401,357	\$ 64,758,269	\$ 3.099	\$ 222,478,878	33.33%
\$ 9,265,077	\$ 63,076,255	\$ 3.551	\$ 217,023,996	33.33%
\$ 8,796,367	\$ 62,267,128	\$ 3.646	\$ 213,190,485	33.33%
\$ 9,100,496	\$ 64,428,768	\$ 3.566	\$ 220,587,792	33.33%
\$ 12,629,587	\$ 66,796,871	\$ 3.503	\$ 238,279,374	33.33%
\$ 12,275,109	\$ 66,218,085	\$ 2.756	\$ 235,479,582	33.33%
\$ 12,591,939	\$ 65,901,135	\$ 2.912	\$ 235,479,222	33.33%
\$ 12,058,379	\$ 72,837,204	\$ 2.694	\$ 254,686,749	33.33%
\$ 12,087,919	\$ 67,580,916	\$ 3.054	\$ 239,006,505	33.33%

Village of South Chicago Heights, Illinois

Property Tax Rates
Direct and Overlapping Governments
Last ten levy years

Taxing Body	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Direct Rates:										
Village of South Chicago Heights										
Corporate	0.416	0.432	0.423	0.429	0.406	0.392	0.402	0.347	0.297	0.283
Bond & Interest	0.713	0.786	1.132	1.159	1.142	1.114	0.295	0.291	0.267	0.301
Garbage	0.007	0.008	0.012	0.012	0.012	0.011	0.011	0.007	0.006	0.007
Police Pension	0.161	0.204	0.237	0.252	0.253	0.279	0.309	0.430	0.429	0.513
Fire Pension	0.015	0.019	0.020	0.021	0.031	0.036	0.039	0.044	0.044	0.052
IMRF	0.154	0.196	0.221	0.227	0.238	0.226	0.230	0.242	0.228	0.234
Street & Bridge	0.095	0.099	0.097	0.098	0.093	0.090	0.091	0.096	0.091	0.100
Fire Protection	0.371	0.448	0.482	0.503	0.498	0.489	0.502	0.530	0.488	0.597
Police Protection	0.525	0.593	0.580	0.588	0.557	0.537	0.554	0.584	0.537	0.600
Audit	0.035	0.038	0.040	0.041	0.038	0.036	0.037	0.039	0.036	0.043
Liability Insurance	0.280	0.252	0.276	0.284	0.268	0.265	0.266	0.280	0.255	0.306
Crossing Guards	0.007	0.008	0.008	0.008	0.008	0.007	0.007	0.007	0.006	0.007
Sewer Maintenance	0.007	0.008	0.012	0.012	0.012	0.011	0.007	0.007	0.006	0.007
Water Fund	0.007	0.008	0.012	0.012	0.012	0.011	0.007	0.007	0.006	0.007
Total Village levy	2.795	3.099	3.551	3.646	3.566	3.503	2.756	2.912	2.694	3.054
Overlapping Governments:										
Cook County Consolidated										
Elections	-	0.031	-	0.034	-	0.031	-	0.030	-	0.019
Cook County Forest Preserve										
District	0.063	0.069	0.069	0.069	0.063	0.062	0.060	0.059	0.058	0.058
Cook County Public Safety										
Cook County Health Facilities										
County of Cook	0.531	0.560	0.568	0.552	0.533	0.327	0.319	0.275	0.272	0.243
Total Cook County levies	0.594	0.660	0.637	0.655	0.596	0.589	0.549	0.543	0.511	0.523
South Cook Mosquito Abatement	0.014	0.016	0.017	0.017	0.017	0.016	0.017	0.018	0.017	0.019
Steger / S Chgo Hts Public Library	0.218	0.242	0.258	0.264	0.257	0.254	0.258	0.263	0.252	0.265
Bloom Twp General Assistance	0.073	0.079	0.084	0.087	0.084	0.079	0.083	0.087	0.080	0.091
Bloom Twp Road & Bridge	0.059	0.064	0.068	0.070	0.068	0.064	0.067	0.070	0.064	0.072
Town of Bloom	0.190	0.207	0.219	0.226	0.219	0.204	0.214	0.223	0.204	0.231
Total Bloom Township levies	0.322	0.350	0.371	0.383	0.371	0.347	0.364	0.380	0.348	0.394
Chicago Hts School District #170	6.316	6.861	6.159	6.059	5.844	5.078	5.337	5.499	5.543	6.127
Steger School District #194	4.089	4.502	4.768	4.869	4.810	4.718	4.887	4.955	4.568	4.995
Bloom Twp HS District #206	3.835	4.130	4.341	4.462	4.085	3.505	3.325	3.588	3.260	3.614
Prairie State College District #515	0.410	0.439	0.458	0.487	0.481	0.454	0.048	0.492	0.450	0.512
Composite rates:										
Village of South Chicago Heights / School District #170										
	14.504	15.797	15.792	15.973	15.217	13.746	12.654	13.695	13.075	14.508
Village of South Chicago Heights / School District #194										
	12.277	13.438	14.401	14.783	14.183	13.386	12.204	13.151	12.100	13.376

Note: Cook County property taxes are levied and collected one year in arrears of the assessment year.
Total Rate per \$100 of EAV

Source: Cook County Clerk

Village of South Chicago Heights, Illinois

Principal Property Tax Payers
Current Year and Nine Years Ago

Tax Payer	Current year - 2022			Nine years ago - 2013		
	Rank	Assessed Value	% of Total	Rank	Assessed Value	% of Total
Raybec Management	1	\$ 846,308	2.95%	3	\$ 493,024	1.73%
Cambridge Realty Capital	2	\$ 810,916	2.83%	1	\$ 811,526	2.84%
Allen Fefferman	3	\$ 763,716	2.66%	8	\$ 322,534	1.13%
Life Storage	4	\$ 603,178	2.10%	5	\$ 421,624	1.48%
Infinite Self Storage	5	\$ 459,320	1.60%	7	\$ 330,386	1.16%
John Michelon	6	\$ 395,656	1.38%	6	\$ 370,353	1.30%
New Albertsons LLC	7	\$ 390,625	1.36%	4	\$ 434,026	1.52%
Winpak Portion Packaging Inc	8	\$ 366,880	1.28%	2	\$ 639,739	2.24%
Union Pacific RR Co	9	\$ 351,150	1.22%	19	\$ 187,800	0.66%
Airgas USA	10	\$ 336,038	1.17%	15	\$ 220,850	0.77%
Walgreen Co	11	\$ 329,940	1.15%	10	\$ 307,938	1.08%
Eagle Ridge Ventures	12	\$ 301,749	1.05%		\$ 131,514	0.46%
Tufts Holding Co	13	\$ 297,374	1.04%	12	\$ 262,095	0.92%
Benjamin Freeman	14	\$ 253,340	0.88%	23	\$ 151,250	0.53%
Prosperity So Chicago LLC	15	\$ 250,237	0.87%	20	\$ 168,593	0.59%
Sargent Properties	16	\$ 228,391	0.80%	13	\$ 247,683	0.87%
Fifth Third Bank	17	\$ 205,627	0.72%	14	\$ 240,809	0.84%
Noreen Czaszwicz	18	\$ 204,489	0.71%	9	\$ 311,486	1.09%
Burger King Ryan	19	\$ 199,264	0.69%		\$ 126,003	0.44%
Copart of Connecticut	20	\$ 197,889	0.69%		\$ 131,085	0.46%
94 E. Sauk Trail LLC	21	\$ 186,998	0.65%		\$ 79,476	0.28%
SWC Sauk Chicago	22	\$ 178,144	0.62%		\$ 136,320	0.48%
Lobue, Inc	23	\$ 173,319	0.60%		\$ 90,034	0.32%
AMG 3241 LLC	24	\$ 171,298	0.60%		\$ 74,998	0.26%
Charge Savvy RE LLC	25	\$ 166,250	0.58%	25	\$ 141,901	0.50%
Autozone # 2599		\$ 161,547	0.56%	18	\$ 188,901	0.66%
VBE Enterprises LLC		\$ 116,000	0.40%	21	\$ 157,966	0.55%
Millennium Metals, LLC		\$ 103,297	0.36%	22	\$ 157,862	0.55%
Gandaji Chavda		\$ 97,611	0.34%	16	\$ 194,681	0.68%
AMF Bowling Co Inc		\$ -	0.00%	11	\$ 300,239	1.05%
Barbara Cellini		\$ -	0.00%	17	\$ 190,093	0.67%
GLSV Realty LLC		\$ -	0.00%	24	\$ 148,894	0.52%
		\$ 9,146,551	31.89%		\$ 8,171,683	28.61%

Source: Cook County Assessor
Cook County Treasurer

Village of South Chicago Heights, Illinois

Property Tax Levies and Collections Last ten fiscal years

Fiscal year	Levy year	Total extended levy	Collected within the fiscal year of the levy		Net collections / (refunds) in subsequent years	Total collections to date	
			Amount	% of levy		Amount	% of levy
2013	2012	\$ 2,223,944	\$ 1,928,980	86.74%	\$ (3,108)	\$ 1,925,872	86.60%
2014	2013	\$ 2,278,582	\$ 1,998,679	87.72%	\$ (35,872)	\$ 1,962,807	86.14%
2015	2014	\$ 2,508,838	\$ 2,168,403	86.43%	\$ (14,658)	\$ 2,153,745	85.85%
2016	2015	\$ 2,498,548	\$ 2,218,984	88.81%	\$ (60,806)	\$ 2,158,178	86.38%
2017	2016	\$ 2,652,195	\$ 2,306,365	86.96%	\$ (7,211)	\$ 2,299,154	86.69%
2018	2017	\$ 3,053,939	\$ 2,580,742	84.51%	\$ 19,111	\$ 2,599,853	85.13%
2019	2018	\$ 2,430,294	\$ 2,041,342	84.00%	\$ 43,443	\$ 2,084,785	85.78%
2020	2019	\$ 2,583,337	\$ 2,240,679	86.74%	\$ 14,267	\$ 2,254,946	87.29%
2021	2020	\$ 2,902,588	\$ 2,411,969	83.10%	\$ 103,389	\$ 2,515,358	86.66%
2022	2021	\$ 2,943,931	\$ 1,916,258	65.09%	\$ -	\$ 1,916,258	65.09%

Note: Illinois property taxes are levied and collected one year in arrears of the assessment year.

Source: Cook County Treasurer

Village of South Chicago Heights, Illinois

Ratios of Outstanding Debt by Type

Last ten fiscal years

Fiscal Year	Governmental Activities			Business-Type Activities		
	General Obligation Bonds	Installment Contracts	Capital Leases	General Obligation Bonds	Installment Contracts	Capital Leases
2013	-	276,718	31,327	2,214,712	327,643	15,048
2014	-	137,774	10,600	1,830,281	185,733	-
2015	2,385,000	109,516	2,748	1,418,166	2,021,601	-
2016	2,295,000	79,981	-	976,842	1,985,438	-
2017	2,200,000	49,037	-	504,692	1,846,295	-
2018	2,105,000	16,685	-	-	1,702,848	-
2019	2,005,000	149,898	-	-	1,554,965	-
2020	1,905,000	76,616	-	-	1,402,507	-
2021	1,800,000	-	-	-	1,245,334	-
2022	1,690,000	-	-	-	1,207,755	-

Source: Village of South Chicago Heights

Total Primary Government	Aggregate Personal Income	Total Debt as a Percentage of Personal Income		Total Debt Per Capita
		Population		
2,865,448	76,865,369	0.0009%	4,139	692.30
2,164,388	66,761,412	0.0008%	4,164	519.79
5,937,031	68,300,400	0.0021%	4,152	1429.92
5,337,261	70,828,728	0.0018%	4,143	1288.26
4,600,024	71,588,144	0.0016%	4,139	1111.39
3,824,533	75,605,890	0.0012%	4,105	931.68
3,709,863	76,335,328	0.0012%	4,076	910.17
3,384,123	79,320,915	0.0010%	4,105	824.39
3,045,334	83,473,389	0.0009%	4,026	756.42
2,897,755	81,188,316	0.0009%	4,026	719.76

Village of South Chicago Heights, Illinois

Ratios of General Bonded Debt Outstanding Last ten fiscal years

Fiscal Year	General Obligation Bonds	Less Amount Available	Total	Percentage of Equalized Assessed Value of Property	Per Capita
2013	\$ 2,214,712	\$ 9,116	\$ 2,205,596	0.32%	\$ 533
2014	\$ 1,830,281	\$ 7,815	\$ 1,822,466	0.28%	\$ 438
2015	\$ 3,803,166	\$ 10,020	\$ 3,793,146	0.60%	\$ 914
2016	\$ 3,271,842	\$ 17,198	\$ 3,254,644	0.52%	\$ 786
2017	\$ 2,704,692	\$ 1,950	\$ 2,702,742	0.42%	\$ 653
2018	\$ 2,105,000	\$ 959	\$ 2,104,041	0.31%	\$ 513
2019	\$ 2,005,000	\$ 1,428	\$ 2,003,572	0.30%	\$ 492
2020	\$ 1,905,000	\$ 3,926	\$ 1,901,074	0.29%	\$ 463
2021	\$ 1,800,000	\$ 2,951	\$ 1,797,049	0.27%	\$ 438
2022	\$ 1,690,000	\$ 3,747	\$ 1,686,253	0.26%	\$ 411

Source: Village of South Chicago Heights

Direct and Overlapping
 Governmental Activities Debt
 December 31, 2022

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Direct:			
Village of South Chicago Heights Series 2015 G.O. Bond	\$ 1,690,000	100.00%	\$ 1,690,000
Overlapping:			
County of Cook	\$ 3,352,744,168	0.039%	\$ 1,291,395
Thorn Creek Sanitary District	\$ 5,487,213	5.720%	\$ 313,896
South Cook Mosquito Abatement	\$ -	0.344%	\$ -
Steger / S Chgo Hts Public Library	\$ 41,738	36.079%	\$ 15,059
Township of Bloom	\$ 88,782	5.655%	\$ 5,021
School District #170	\$ 57,555,000	24.830%	\$ 14,290,896
School District #194	\$ 29,945,000	32.062%	\$ 9,600,939
Bloom Township HS District #206	\$ 30,000,000	8.254%	\$ 2,476,261
Prairie State College District #515	\$ 41,340,000	1.911%	\$ 790,175
Total Overlapping Debt			\$ 28,783,643
Total Direct and Overlapping Debt			\$ 30,473,643

Source: Cook County Clerk
 Cook County Treasurer
 MSRB EMMA database

Village of South Chicago Heights, Illinois

Legal Debt Margin Information
Last ten fiscal years

Fiscal Year	Debt Limit	Total Net Debt Applicable to Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a Percentage of Debt Limit
2013	\$ 6,029,721	\$ 2,205,596	\$ 3,824,125	37%
2014	5,585,401	1,822,466	3,762,935	33%
2015	5,440,327	3,793,146	1,647,181	70%
2016	5,370,540	3,254,644	2,115,896	61%
2017	5,556,981	2,702,742	2,854,239	49%
2018	5,761,230	2,104,041	3,657,189	37%
2019	5,711,310	2,003,572	3,707,738	35%
2020	5,683,973	1,901,074	3,782,899	33%
2021	6,282,209	1,797,049	4,485,160	29%
2022	5,828,854	1,686,253	4,142,601	29%

Legal Debt Margin Calculation for Fiscal Year 2022

Total Equalized Assessed Valuation	\$ 67,580,916		
Debt Limit - 8.625% of total EAV		\$ 5,828,854	
Debt Applicable to Limit:			
General Obligation Bonds	\$ 1,690,000		
Less: Amount set aside for repayment of general obligation debt	\$ 3,747		
Total Debt Applicable to Limit		\$ 1,686,253	
Legal Debt Margin		\$ 4,142,601	

Note: Total EAV is for tax levy year 2021

Source: Cook County Clerk
Village of South Chicago Heights

Village of South Chicago Heights, Illinois

Pledged Revenue Coverage
Last ten fiscal years

Fiscal Year	Gross Revenue	Less: Operating Expenses (1)	Net available for Debt Service	2001 Water System Improvement Note Debt Service Requirements		
				Principal	Interest	Total
2013	\$ 927,472	\$ 989,459	\$ (61,987)	\$ 42,053	\$ 9,267	\$ 51,320
2014	\$ 952,432	\$ 1,034,454	\$ (82,022)	\$ 44,621	\$ 6,699	\$ 51,320
2015	\$ 1,204,513	\$ 1,195,635	\$ 8,878	\$ 47,365	\$ 3,955	\$ 51,320
2016	\$ 1,179,270	\$ 1,185,335	\$ (6,065)	\$ 36,163	\$ 1,058	\$ 37,221
2017	\$ 1,203,855	\$ 1,074,130	\$ 129,725	\$ -	\$ -	\$ -
2018	\$ 1,188,182	\$ 1,163,396	\$ 24,786	\$ -	\$ -	\$ -
2019	\$ 1,239,058	\$ 1,147,177	\$ 91,881	\$ -	\$ -	\$ -
2020	\$ 1,223,567	\$ 1,048,209	\$ 175,358	\$ -	\$ -	\$ -
2021	\$ 1,279,861	\$ 1,088,530	\$ 191,331	\$ -	\$ -	\$ -
2022	\$ 1,478,708	\$ 1,149,876	\$ 328,832	\$ -	\$ -	\$ -

Notes: (1) Excludes depreciation

Source: Village of South Chicago Heights

2015 Water Meter Project Note Debt Service Requirements			2021 IEPA Revolving Loan Debt Service Requirements				Coverage
Principal	Interest	Total	Principal	Interest	Total		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-120.79%
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-159.82%
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	17.30%
\$ 139,143	\$ 61,402	\$ 200,545	\$ -	\$ -	\$ -	\$ -	-6.15%
\$ 143,447	\$ 57,098	\$ 200,545	\$ -	\$ -	\$ -	\$ -	64.69%
\$ 147,884	\$ 52,661	\$ 200,545	\$ -	\$ -	\$ -	\$ -	12.36%
\$ 152,458	\$ 48,087	\$ 200,545	\$ -	\$ -	\$ -	\$ -	45.82%
\$ 157,173	\$ 43,372	\$ 200,545	\$ 3,018	\$ 529	\$ 3,547	\$ 161.12%	87.44%
\$ 162,034	\$ 38,511	\$ 200,545					95.41%

Village of South Chicago Heights, Illinois

Demographic and Economic Statistics Last ten fiscal years

Fiscal Year	Population	Per Capita Income	Median Age	School Enrollment
2012	4,139	\$ 18,447	31.4	
2013	4,139	\$ 18,571	32.5	967
2014	4,164	\$ 16,033	32.8	921
2015	4,152	\$ 16,450	36.4	971
2016	4,143	\$ 17,096	36.7	997
2017	4,139	\$ 17,296	35.9	991
2018	4,105	\$ 18,418	36.4	879
2019	4,076	\$ 18,728	34.8	963
2020	4,105	\$ 19,323	34.8	1,007
2021	4,026	\$ 20,734	33.9	1,109
2022	4,022	\$ 20,166	Note 1	1,121

Fiscal Year	Adult population with H.S. diploma or higher	Regional Unemployment Rate	Median Home Value	Percent living in owner occupied housing
2012	82.5%	9.5%	\$ 115,400	68.70%
2013	82.1%	8.7%	\$ 112,600	71.10%
2014	81.6%	6.4%	\$ 100,200	68.60%
2015	81.4%	6.1%	\$ 97,400	70.50%
2016	80.1%	5.3%	\$ 96,200	74.30%
2017	81.7%	4.7%	\$ 99,200	73.70%
2018	80.1%	4.1%	\$ 97,000	70.60%
2019	82.8%	3.6%	\$ 103,200	67.10%
2020	81.0%	8.0%	\$ 102,500	68.40%
2021	81.8%	5.4%	\$ 148,000	65.94%
2022	Note 1	6.7%	\$ 142,200	Note 1

Source: American Community Survey
Illinois Department of Employment Security
Zillow

Note 1 2022 data not available at time of publication

Village of South Chicago Heights, Illinois

Principal Employers

Current Year and Nine Years Ago

NAICS sector	Current year - 2022			Nine years ago - 2013		
	Rank	Employees	Percentage of Total Village Employment	Rank	Employees	Percentage of Total Village Employment
Manufacturing	1	760	41.0%	1	492	30.4%
Retail trade	2	312	16.8%	2	357	22.1%
Wholesale trade	3	252	13.6%	5	107	6.6%
Accommodation and food service	4	124	6.7%	3	150	9.3%
Other services	5	101	5.4%	6	100	6.2%
Health care and social assistance	6	89	4.8%	4	131	8.1%
Public administration	7	77	4.2%	7	89	5.5%
Construction	8	49	2.6%	10	42	2.6%
Real estate, rental and leasing	9	29	1.6%	9	43	2.7%
Finance and insurance	10	22	1.2%	11	28	1.7%
Information	11	12	0.6%	17	-	0.0%
Educational services	12	10	0.5%	13	9	0.6%
Transportation and warehousing	13	9	0.5%	8	45	2.8%
Waste management and remediation	14	5	0.3%	14	5	0.3%
Professional, scientific and technical	15	2	0.1%	12	15	0.9%
Mining, quarrying and oil/gas extraction	16	1	0.1%	16	-	0.0%
Arts, entertainment and recreation	17	-	0.0%	15	4	0.2%
		<u>1,854</u>	<u>100.0%</u>		<u>1,617</u>	<u>100.0%</u>

Source: US Census Longitudinal Employer-Household Dynamics Origin-Destination Employment Statistics
 Illinois Department of Employment Security (IDES)

Note: Statistics for calendar year 2020 are the latest available

IDES confidentiality rules prohibit release of detailed employer information, so total employment by NAICS industry sector has been used.

Village of South Chicago Heights, Illinois

Full-time Equivalent Village Government Employees by Function
 Last ten fiscal years

Function	Full-time Equivalent Employees as of December 31									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
Public Safety	7.67	7.25	7.33	8.33	7.85	8.00	7.85	8.10	7.85	7.00
Police - sworn	15.50	16.25	16.25	15.25	16.00	16.80	17.75	17.50	17.88	16.40
Police - nonsworn	2.00	1.75	1.75	1.50	1.15	1.00	1.00	1.00	1.00	1.00
Firefighter/Paramedic	4.25	4.25	4.33	4.50	5.00	5.00	5.15	5.30	5.60	5.70
Code Enforcement	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Highway and Streets	5.50	5.25	5.25	5.75	5.50	4.87	4.95	3.70	3.30	3.35
Water and Sewer	1.75	1.75	1.75	2.00	1.83	1.63	1.65	2.30	2.10	2.15
Total	<u>37.67</u>	<u>37.50</u>	<u>37.66</u>	<u>38.33</u>	<u>38.33</u>	<u>38.30</u>	<u>39.35</u>	<u>38.90</u>	<u>38.73</u>	<u>36.60</u>

Notes: Does not include paid-on-call firefighters

Source: Village of South Chicago Heights

Village of South Chicago Heights, Illinois

Operating Indicators by Function
Last ten fiscal years

Function	Fiscal year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Police										
Service calls	-	-	8,723	8,209	8,548	8,830	9,343	7,784	7,317	7,828
Arrests	66	57	43	98	92	96	142	194	99	114
Red light camera citations	-	-	-	3,059	3,380	3,658	4,281	4,880	5,596	5,630
Fire										
Fire calls	362	409	409	529	458	360	410	510	579	467
EMS calls	602	659	723	687	696	847	864	841	926	1,254
Mutual aid calls	-	-	-	-	-	214	252	260	309	408
Motor vehicle incidents	64	68	70	68	62	88	82	93	56	57
HazMat incidents	26	32	32	31	13	18	25	21	22	16
Fire inspections performed	-	-	-	-	-	-	-	96	82	108
Building & Code Enforcement										
Permits issued	-	-	-	-	-	-	416	360	344	346
Inspections performed	-	-	-	-	-	-	324	145	749	550
Public Works										
Number of accounts	1,462	1,466	1,459	1,450	1,460	1,524	1,482	1,494	1,491	1,509
Billed usage (1,000 gal)	107,787	105,717	105,642	103,710	101,899	101,951	100,181	96,094	92,498	92,706
Water main breaks	-	-	-	-	-	28	20	18	27	28

Source: Village of South Chicago Heights

Note: Indicators not available for general government function.

Village of South Chicago Heights, Illinois

Capital Asset Statistics by Function
Last ten fiscal years

Function	Fiscal year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Public Safety										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Red light cameras	3	3	3	3	3	3	3	3	3	3
Vehicles	-	-	-	-	-	-	18	18	18	18
Fire										
Stations	1	1	1	1	1	1	1	1	1	1
Engines	2	2	2	2	2	2	2	2	2	2
Ambulances	2	2	2	2	2	2	2	2	2	2
Highways and streets										
Local streets (miles)	16.75	16.75	16.75	16.75	16.75	16.75	16.75	16.75	16.75	16.75
Alleys (miles)	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Bridges	3	3	3	3	3	3	3	3	3	3
Culture and recreation										
Park acreage	13.73	13.73	13.73	11.88	11.88	11.88	11.88	11.88	11.88	11.88
Parks	4	4	4	4	4	4	4	4	4	4
Community centers	1	1	1	1	1	1	1	1	1	1
Water										
Water mains (miles)	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70	24.70
Fire hydrants	279	279	279	279	279	279	279	279	279	279
Service connections	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612
Storage capacity (gals)	1M	1M	1M	1M	1M	1M	1M	1M	1M	1M
Sewer										
Sanitary sewers (miles)	17.23	17.23	17.23	17.23	17.23	17.23	17.23	17.23	17.23	17.23
Storm sewers (miles)	8.35	8.35	8.35	8.35	8.35	8.35	8.35	8.35	8.35	8.35
Catch basins	878	878	878	878	878	878	878	878	878	878

APPENDIX 9
LOAN PAYBACK SCENARIOS

City/Village Name:	South Chicago Heights	Amount of LSLR Projects	5
Project Cost:	\$3,000,000	(per project)	

Water Costs	
Water Revenues	\$1,346,950
Water Expenses	\$1,315,535
Balance	\$31,415

Scenarios	Forgiveness	Forgiven Amount	Remaining Balance	# of years	Interest Rate	Yearly Payment	Maximum Annual Payment	Payment Amount for 1 Loan	Interest Paid
Scenario #1	49%	\$1,470,000.00	\$1,530,000.00	40	0.00%	\$38,250.00	\$191,250.00	\$1,530,000.00	\$0.00
Scenario #2	0%	\$0.00	\$3,000,000.00	40	0.00%	\$75,000.00	\$375,000.00	\$3,000,000.00	\$0.00

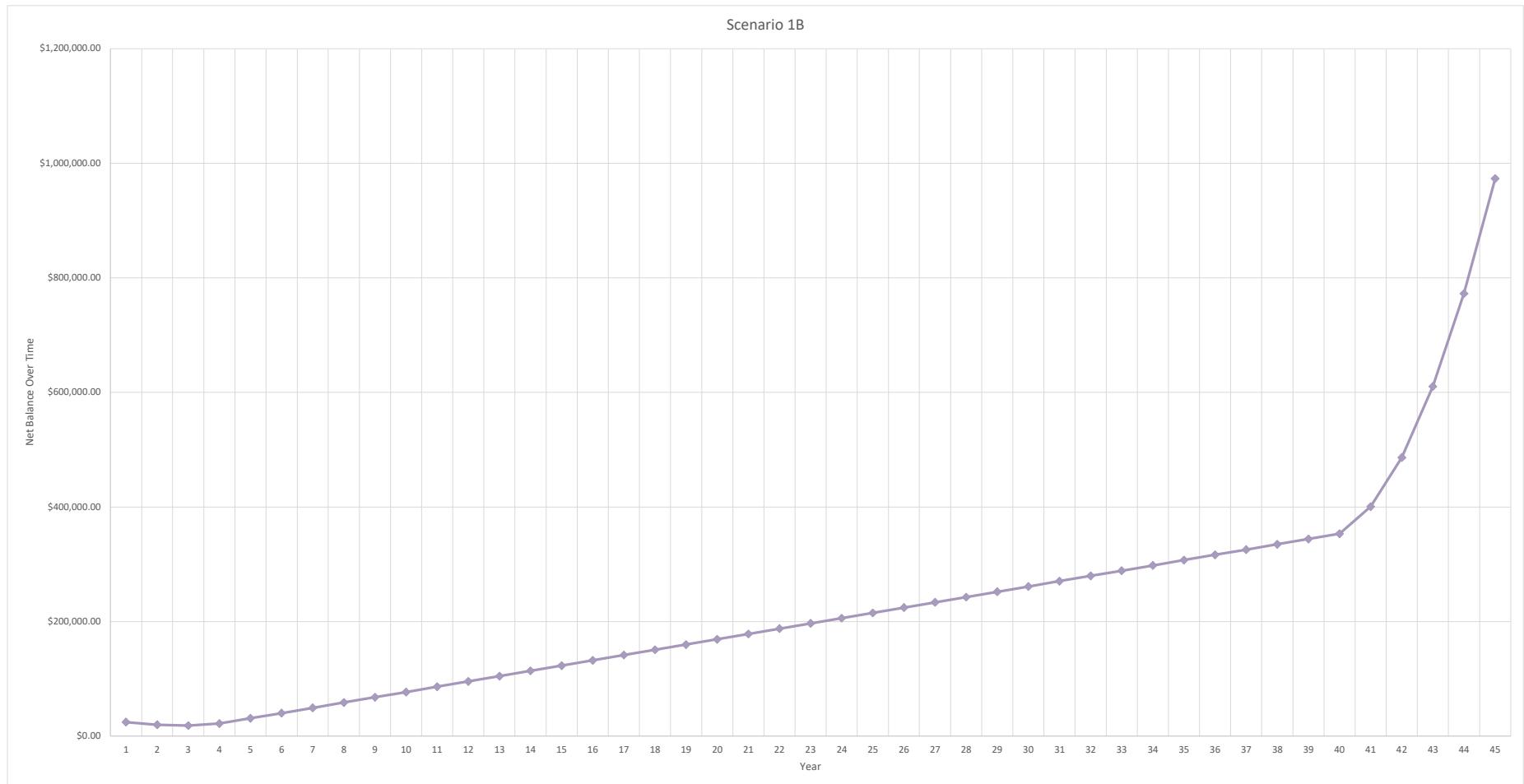
Water Usage per day	Residential (Typical)	GPD per bill	Average Payment	Water Users	1311 Average Monthly Residential Bill:	\$ 50.15	\$ 788,959.80
	Commercial (Typical)	gallons per day	-	Residential Commercial Total	249 Average Monthly Commercial Bill:	\$ 186.74	\$ 557,990.20

Water and Sewer Costs	Year	Residential Water Rates	Sewer Charge				
	2022-2023	\$9.97 per 1000 gallons	*for single family residential, min 5000 gal, billed bimonthly		\$0.00	0.09	

Year	Water Rates	Residential Water Revenue	Commercial Rates	Commercial Revenue	Sewer Revenue	Water Rate Percent Increase	Total Revenue	Yearly Loan Payment	Revenue - Loan Payment - Cost	Net Balance Over Time
1	\$50.15	\$788,960	\$186.74	\$557,979	\$0.00	3.0%	\$1,346,938.92	\$38,250.00	\$-56,846.08	\$24,568.92
2	\$51.65	\$812,629	\$192.34	\$574,718	\$0.00	3.0%	\$1,387,347.09	\$76,500.00	\$-54,687.91	\$19,881.01
3	\$53.20	\$837,007	\$198.11	\$591,960	\$0.00	3.0%	\$1,428,967.50	\$114,750.00	\$-51,317.50	\$18,563.51
4	\$54.80	\$862,118	\$204.06	\$609,719	\$0.00	3.0%	\$1,471,836.53	\$153,000.00	\$-53,301.53	\$21,865.03
5	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$31,071.65
6	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$40,278.28
7	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$49,484.90
8	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$58,691.52
9	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$67,898.14
10	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$77,104.76
11	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$86,311.38
12	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$95,518.00
13	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$104,724.62
14	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$113,931.24
15	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$123,137.86
16	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$132,344.46
17	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$141,551.11
18	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$150,757.73
19	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$159,964.35
20	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$169,170.97
21	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$178,377.59
22	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$187,584.21
23	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$196,790.83
24	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$205,997.45
25	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$215,204.07
26	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$224,410.69
27	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$233,617.32
28	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$242,823.94
29	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$252,030.56
30	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$261,237.18
31	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$270,443.80
32	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$279,650.42
33	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$288,857.04
34	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$298,063.66
35	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$307,270.28
36	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$316,476.90
37	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$325,683.53
38	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$334,890.15
39	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$344,096.77
40	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$353,303.39
41	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$191,250.00	\$9,206.62	\$400,760.01
42	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$114,750.00	\$85,706.62	\$486,466.63
43	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$76,500.00	\$123,956.62	\$610,423.25
44	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$38,250.00	\$162,206.62	\$772,629.87
45	\$56.44	\$887,981	\$210.18	\$628,010	\$0.00	0.0%	\$1,515,991.62	\$0.00	\$200,456.62	\$973,086.49

Net Income over 45 years

\$941,671.49



Loan Scenario 2: Village Pays 100% for 5 projects over 45 years

Year	Water Rates	Residential Water Revenue	Commercial Rates	Commercial Revenue	Sewer Revenue	Water Rate Percent Increase	Total Revenue	Yearly Loan Payment	Revenue - Loan Payment - Cost	Net Balance Over Time
1	\$50.15	\$788,960	\$186.74	\$557,979	\$0.00	5.0%	\$1,346,938.92	\$75,000.00	-\$43,596.08	-\$12,181.08
2	\$52.66	\$828,408	\$196.08	\$585,878	\$0.00	5.0%	\$1,414,285.87	\$150,000.00	-\$51,249.13	-\$63,410.21
3	\$55.29	\$869,828	\$205.88	\$615,172	\$0.00	5.0%	\$1,485,000.16	\$225,000.00	-\$55,534.84	-\$118,965.05
4	\$58.05	\$913,320	\$216.17	\$645,931	\$0.00	5.0%	\$1,559,250.17	\$300,000.00	-\$56,284.83	-\$175,249.89
5	\$60.96	\$958,886	\$226.98	\$678,227	\$0.00	5.0%	\$1,637,212.68	\$375,000.00	-\$53,322.32	-\$228,572.21
6	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$200,033.90
7	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$171,495.59
8	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$142,957.28
9	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$114,418.97
10	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$88,880.66
11	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	-\$57,342.36
12	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	-\$28,804.05
13	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	-\$265.74
14	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$28,272.57
15	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$56,810.88
16	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$85,349.19
17	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$113,887.50
18	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$142,425.81
19	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$170,964.12
20	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$199,502.43
21	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$228,040.74
22	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$256,579.05
23	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$285,117.36
24	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$313,655.67
25	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$342,193.98
26	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$370,732.29
27	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$399,270.60
28	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$427,808.90
29	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$456,347.21
30	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$484,885.52
31	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$513,423.83
32	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$541,962.14
33	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$570,500.45
34	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$599,038.76
35	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$627,577.07
36	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$656,115.38
37	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$684,653.69
38	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$713,192.00
39	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$741,730.31
40	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$375,000.00	\$28,538.31	\$770,268.62
41	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$300,000.00	\$103,538.31	\$873,806.93
42	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$225,000.00	\$178,538.31	\$1,052,345.24
43	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$150,000.00	\$253,538.31	\$1,305,883.55
44	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$75,000.00	\$328,538.31	\$1,634,421.86
45	\$64.01	\$1,006,935	\$238.33	\$712,138	\$0.00	0.0%	\$1,719,073.31	\$0.00	\$403,538.31	\$2,037,960.16

Net Income over 45 years

\$2,006,545.16

