



City Council Work Session

Crest Hill, IL

January 13, 2025

7:00 PM

Council Chambers

20600 City Center Boulevard, Crest Hill, IL 60403

Agenda

1. Presentation-2024 Audit by Wermer, Rogers, Doran & Ruzon, LLC
2. A Resolution Approving a Construction Agreement for Ludwig Water Main Replacement from Center to Cora by and between the City of Crest Hill, Will County Illinois and Len Cox & Sons Excavating.
3. Provide Staff Direction on use of the Attached Policy for the Installation of Stop and Yield Signs
4. Approve a Resolution for an Intergovernmental Agreement for Funds Received through the CDBG Program for PY 2024 Program Operations for the Oakland Avenue Water Main and Roadway Rehabilitation Improvement from Pasadena to Ludwig between the City of Crest Hill and Will County, Illinois in an amount of \$347,391.60
5. Resolution approving an engagement letter By and Between the city of Crest Hill, Will County, Illinois and Chapman and Cutler, LLP for funding through the Water Pollution Control Loan Program as administered by the IEPA for the Capital projects required for the city's switch to Lake Michigan Water Supply for a not to exceed of \$20,000.00
6. Sikich - Engagement Agreement for Professional Services - Internal Controls Phase II
7. Municipal Plaza-Band Shell- Provide Direction to Staff on How to Proceed with the RFP Received from Williams Architects in the amount of \$37,000 for a Scope of Work as Described in the RFP
8. Consideration of Cameras in the Workplace Policy – Employee Handbook Addition
9. City Code 12.36 Mailboxes
10. Discussion-Property Tax Rebate Check Process Review
11. Discussion-Aldermen Compensation Chapter 2.12

The Agenda for each regular meeting and special meeting (except a meeting held in the event of a bona fide emergency, rescheduled regular meeting, or any reconvened meeting) shall be posted at the City Hall and at the location where the meeting is to be held at least forty-eight (48) hours in advance of the holding of the meeting. The City Council shall also post on its website the agenda for any regular or special meetings. The City Council may modify its agenda for any regular or special meetings. The City Council may modify its agenda before or at the meeting for which public notice is given, provided that, in no event may the City Council act upon any matters which are not posted on the agenda at least forty-eight (48) hours in advance of the time for the holding of the meeting.

12. Public Comments
13. Mayor's Updates
14. Committee/Liaison Updates
15. City Administrator Updates



December 19, 2024

To the Honorable Mayor and Members
of the City Council
City of Crest Hill, Illinois

Management Letter

In planning and performing our audit of the basic financial statements of the City of Crest Hill, Illinois (the City) for the year ended April 30, 2024, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the City's internal control over financial reporting for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

However, during our audit we became aware of certain matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. A separate report dated December 19, 2024, contains our report on internal control over financial reporting and on compliance and other matters. This letter does not affect our report dated December 19, 2024, on the financial statements of the City.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various City personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,

Wermer, Rogers, Doran, + Ruzon. 22C

CITY OF CREST HILL, ILLINOIS

Management Letter Comments

April 30, 2024

Positive Management Comments

- The City received the Certificate of Excellence award for financial reporting from the GFOA for its fiscal year 2023 ACFR. The City has prepared its fiscal year 2024 ACFR to meet the Certificate of Excellence standards. By doing so, the City has prepared the most complete and comprehensive type of financial report in the practice of governmental accounting.

Additional Management Comments

Stateville Water Billing

The City sells water and sewer services to the state of Illinois for use at the Stateville Correctional Center and the City bills Stateville monthly. During our examination of billings and subsequent collections, we noted Stateville owed the City about \$1.0 million (approximately 4 months of service) at April 30, 2024, down from the \$1.2 million (approximately 5 months of service) at April 30, 2023. We noted the City has and continues to communicate with elected State officials to aid in the collection process.

Recommendation:

We recommend the City continue to monitor the Stateville outstanding balance in order to prevent the existence of a large uncollected balance.

Deficit Fund Balances

As of April 30, 2024, the Weber Road TIF Fund, Weber Division TIF Fund and Capital Projects Fund had deficit fund balances of \$477,797, \$25,854 and \$6,466,857, respectively.

Recommendation:

We recommend the City closely monitor the Weber Road TIF Fund, the Weber Division TIF Fund and the Capital Projects Fund. The City should consider transferring resources from the City's General Fund to cover the remaining deficit fund balances.

Expenditures Exceeding Budgets

During the year ended April 30, 2024, the Non-Home Rule Sales Tax Fund and the Debt Service Fund incurred expenditures in excess of budgeted expenditures in the amounts of \$13,075 and \$106,250, respectively. The Police Pension Fund incurred deductions in excess of budgeted deductions in the amount of \$79,335.

Recommendation:

We recommend the City continue to review the status of expenditures in comparison to the budget in order to identify potential budget overages during the fiscal year so that the City can either adjust the budget to reflect the need for additional funds or begin to decrease future costs in order to avoid budget and cash flow shortfalls in the long-term.

CITY OF CREST HILL, ILLINOIS

Management Letter Comments
April 30, 2024

Future GASB Implementation

GASB Statement No. 101, Compensated Absences

A future area of focus for the City will be the implementation of the new Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*.

GASB Statement No. 101 will be effective for the City's financial statements for the fiscal year ending April 30, 2025.

GASB Statement No. 101 will require the City to assess the types of leave offered to employees, how they are accounted for internally as well as how required obligations are calculated for financial reporting statement presentation. The model will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave.

Recommendation:

We recommend the City familiarize itself with GASB Statement No. 101 reporting and disclosure requirements in order to prepare for implementation in the 2025 financial statements.

Payroll Reconciliation Procedures

During audit fieldwork, we noted that quarterly Form 941s did not reconcile to the City's salary accounts in the trial balance.

Recommendation:

Payroll reconciliations should be completed quarterly and should compare information filed on Form 941 to the salary accounts in the City's trial balance. Any discrepancies should be reviewed and investigated.

Bank Reconciliation Procedures

During audit fieldwork, we noted that bank reconciliations carried unexplained variances when compared to the City's trial balance.

Recommendation:

We recommend the City complete bank reconciliations monthly with any reconciling differences researched and corrected promptly to increase control over cash. The reconciled bank balance should agree directly to the City's trial balance.

CITY OF CREST HILL, ILLINOIS



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL
YEAR ENDED
APRIL 30, 2024

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CITY OF CREST HILL, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED APRIL 30, 2024

Prepared by the Finance Department:

Glenn Gehrke– Director of Finance

CITY OF CREST HILL, ILLINOIS

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INTRODUCTORY SECTION



Raymond R. Soliman
Mayor

Christine Vershay-Hall
Clerk

Glen Conklin
Treasurer

December 19, 2024

Ward 1
Scott Dyke
John Vershay

To: The Members of the City Council, Elected Officials, and the Citizens of the City of Crest Hill

Ward 2
Claudia Gazal
Darrell Jefferson

Formal Transmittal of the Annual Comprehensive Financial Report

The Annual Comprehensive Financial Report for the City of Crest Hill, Illinois, for the fiscal year ended April 30, 2024, is hereby submitted. The responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including disclosures, rests with the City of Crest Hill's Treasurer's Office. To the best of our knowledge and belief, the enclosed data is correct, in all material respects, and provides an accurate representation of the financial position and results of operations of the governmental and business-type activities, and the various funds of the City. All disclosures necessary to enable the reader to gain the maximum understanding of the City's financial activities have been included.

Ward 3
Tina Oberlin
Mark Cipiti

Ward 4
Nate Albert
Joe Kubal

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany its basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and is intended to be read in conjunction with this letter. The City's MD&A can be found following the report of the independent auditors.

The City provides a full range of services. These services include:

- Administration
- Community & economic development
- Building inspection
- Police protection
- Construction and maintenance of roads, streets, and infrastructure
- Water distribution
- Wastewater treatment
- Garbage collection

CITY OF CREST HILL

20600 City Center Boulevard
Crest Hill, IL 60403

815-741-5100
cityofcresthill.com

LOCAL ECONOMIC CONDITION AND OUTLOOK

The City is located in the western portion of Will County, which is ranked as one of the top growth areas in the nation. It is located approximately thirty

miles southwest of Chicago. Housing construction continues to show positive changes in the City's economic future.

Currently, unemployment in Illinois is at 5.3%, and Will County unemployment continues to remain lower than the state at 5%. Although the population in Crest Hill has slightly decreased according to the US Census Bureau, personal income and per capita income continue to steadily rise.

Stateville Correctional Center is located within the Crest Hill City limits. Due to the State of Illinois's fiscal constraints, the City's Water and Sewer fund is carrying an accounts receivable balance of nearly one million dollars at the end of this fiscal year. Stateville is the City's largest customer, however, this outstanding receivable does not have a material impact on the City's current cash flow. The City filed a claim with the Illinois Court of Claims and is working with the Department of Corrections and the Illinois Court of Claims to resolve the receivables which date back prior to June 30, 2021.

FINANCIAL PLANNING

The City's new City Center which houses its Treasurer's Office, Clerk's Office, and Building Department in addition to its Police Department was completed in April 2023 and operations began at the new facility in May 2023. The construction of the City's new City Center (City Hall) and its Public Work's facility which was completed in 2019, were completed without any increase in taxes to the City's residents.

The City established a long-term funding policy in which the City's annual contribution to the Police Pension fund will exceed the amount required by the annual actuarial Police Pension contribution calculation. The City's additional contribution to the City's Police Pension fund will result in full funding of the City's Police pension liability by the statutory required year of 2040.

In 2012, a referendum was approved to increase the sales tax rate in the City by one percent. These revenues provide funding to improve the City's infrastructure, provide additional police protection for the City, and has allowed the City the ability to issue its property owners a 25% tax rebate on the portion of the property taxes paid to the City by the property owner during the calendar year. The Non-Home Rule Sales Tax revenue collected will be earmarked for future infrastructure and building improvement projects within the City.

MAJOR INITIATIVES

At a meeting of the Crest Hill City Council on January 17, 2022, its City Council voted to select Chicago and the Regional Water Commission (RWC) to provide Crest Hill with Lake Michigan water by 2030. Staff continue to work on the varied testing and upgrade requirements to ensure the City will have a high quality, sustainable water supply for generations to come. In the upcoming year, the City intends to continue pursuit of economic development opportunities, continue internal improvements and transparency, and address the City's long-term capital needs. Some of the City's major upcoming construction projects include:

- Phase 1 (preliminary design) of the Crest Hill Truck Route to alleviate traffic congestion on Division Street
- Maintaining street rehabilitation programs
- Replacing aging water mains
- Division Street reconstruction east of Weber Rd.

DEPARTMENT FOCUS

Police officers provide an essential service to the City's community. The Police department's initiatives include the replacement of aging squad cars and upgrading its technology. Through grant funding, in-squad computers and equipment have been recently upgraded. The City's vehicle replacement program continues to provide the City's police officers with safe vehicles and equipment to provide necessary services. The Police department also began upgrading bodycams and implementation of the DACRA administration adjudication software system in continual efforts to ensure public safety.

FINANCIAL INFORMATION AND POLICIES

The management of the City is responsible for establishing and maintaining an internal control structure. This structure is designed to ensure that the assets of the City are protected from loss, theft, or misuse. It is also designed to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles.

The City's accounting records for governmental funds are maintained on a modified accrual basis. Revenues are recorded when they become measurable and available, and expenditures are recorded when the fund liability is incurred. Accounting records for the City's enterprise funds are maintained on a full accrual basis.

The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

BUDGETING CONTROLS

The City maintains budgetary controls. The objective of budgetary controls is to ensure compliance with legal provisions embodied in the annual budget approved by the City Council. The activities of the General Fund, Special Revenue Funds, certain Capital Projects Funds, Enterprise Fund, and Pension Trust Fund are included in the annual operational budget. Project and long-term financial plans are budgeted for in the City's Capital Project Funds. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the budgeted amount) is established at the individual Fund level.

As demonstrated by the statements and schedules included in the financial section of this report, the City continues to meet its responsibility for sound fiscal management.

DEBT ADMINISTRATION

The City does not have any general obligation debt which is subjected to a debt limit. The City held its (Stable) AA bond rating from S & P Investor Services. Being a Non-Home Rule community, the City has a limit on its bonding authority.

INDEPENDENT AUDIT

State statute requires that an annual audit is performed by independent certified public accountants. The City selected the accounting firm of Wermer, Rogers, Doran, and Ruzon LLC. The auditor's report on the basic financial statements and combining and individual fund statements and schedules is included in the financial section of this report.

AWARDS

The City's Fiscal Year 2023 Annual Comprehensive Financial Report was awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the seventh time. The certification is awarded to governmental entities for their Annual

Comprehensive Financial Report for each fiscal year. To be awarded a Certificate of Achievement, the City must publish an easily readable and efficiently organized Annual Comprehensive Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that the City's current Annual Comprehensive Financial Report meets the Certificate of Achievement Program's requirements and are submitting it to the GFOA to determine its eligibility for a certificate for the eighth consecutive year.

ACKNOWLEDGEMENTS

The preparation of the City's Annual Comprehensive Financial Report was made possible by the full cooperation of all Departments within the City as well as our external auditors Wermer, Rogers, Doran & Ruzon, LLC. I would like to especially thank the City's Treasurer, Glen Conklin, the City's Interim Administrator, Anton Graff, Mayor Raymond Soliman, and the members of the City Council, whose guidance and dedication throughout fiscal year 2024, directly contributed to the preservation of the City's financial strength.

I would also like to thank the former Finance Director of Crest Hill, Lisa Banovetz, whose work here at the City of Crest Hill during all of fiscal year 2024 is directly reflected in this financial report. In addition, I would like to thank the newly appointed Finance Director Glenn Gehrke, for his assistance during the final phases of the audit. Lastly, I would like to express my appreciation to the Treasurer's Office and Administration staff, for their dedication and support.

Sincerely,

Erica M. Waggoner

Erica M. Waggoner
Interim Director of Finance

CITY OF CREST HILL, ILLINOIS
List of Principal Officials
April 30, 2024

ELECTED OFFICIALS

MAYOR
Raymond Soliman

ALDERWOMAN, WARD #1
Jennifer Methvin

ALDERMAN, WARD #1
Scott Dyke

ALDERMAN, WARD #2
Darrell Jefferson

ALDERWOMAN, WARD #2
Claudia Gazal

ALDERMAN, WARD #3
Mark Cipiti

ALDERWOMAN WARD #3
Tina Oberlin

ALDERMAN, WARD #4
Nate Albert

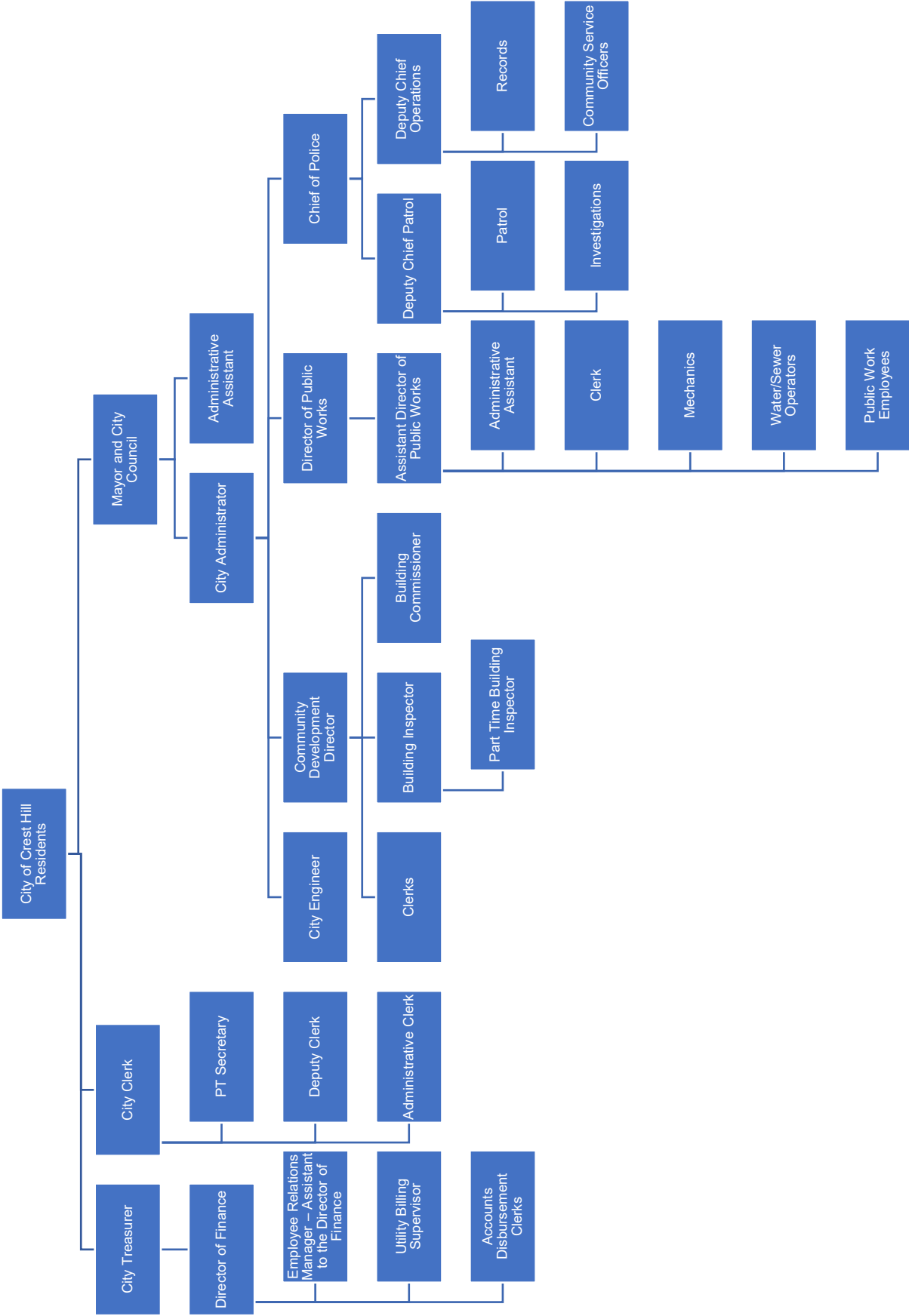
ALDERMAN, WARD #4
Joe Kubal

CITY CLERK
Christine Vershay-Hall

CITY TREASURER
Glen Conklin

DEPARTMENT HEADS

Interim City Administrator	Tony Graff
Chief of Police	Ed Clark
Director of Public Works	Vacant





Government Finance Officers Association

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

Presented to

**City of Crest Hill
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

April 30, 2023

Christopher P. Morill

Executive Director/CEO

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FINANCIAL SECTION

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To the Honorable Mayor and Members
of the City Council
City of Crest Hill, Illinois

Independent Auditor's Report

Report on the Audit of the Financial Statements

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 City of Crest Hill, Illinois (the City), as of and for the year ended April 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements 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 City, as of April 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City 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.

Change in Accounting Principle

As discussed in Note 1 of the financial statements, the City adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, in fiscal year 2024. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

The City's 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 City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government 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 GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Pension Schedules for the Illinois Municipal Retirement Fund and the Police Pension Plan, and Other Postemployment Benefits Schedule on pages 4 through 11, 69 through 79, and 80 through 81, respectively, 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 City's basic financial statements. The budgetary comparison information, which is presented as required supplementary information on pages 63 through 68, 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. The introductory section, other supplementary information, other supplemental schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The budgetary comparison information, other supplementary information, and other supplemental schedules are the responsibility of management and were derived from and relate 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 budgetary comparison information, other supplementary information, and other supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section but does not include the financial statements and our auditor's report thereon. Our opinions on the 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 financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2024 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Wermer, Rogers, Doran, + Rayon, 22C

December 19, 2024

**REQUIRED SUPPLEMENTARY INFORMATION –
MANAGEMENT’S DISCUSSION AND ANALYSIS**

CITY OF CREST HILL, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
 April 30, 2024

Our discussion and analysis of the City of Crest Hill's financial performance (MD&A) provides an overview of the City's financial activities for the fiscal year ended April 30, 2024. Please read it in conjunction with the City's financial statements, which begin on page 12.

Financial Highlights

The City's financial position increased during 2024 by \$12,517,627 or 14.6%, as a result of this year's operations. Much of the increase was due to the increase in revenues such as property taxes, charges for services, and interest earnings. Net position of our governmental activities increased by \$6,815,473, or 20.1%, while net position of our business-type activities increased by \$5,702,154 or 11.0%.

During the year, the City's governmental activities had revenues of \$19,043,744 and expenses of \$12,296,451, while the City's business-type activities had revenues of \$15,988,383 and expenses of \$10,218,049.

Using This Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position (on page 12) and the Statement of Activities (on pages 13-14) provide information about the activities of the City as a whole and present a long-term view of the City's finances. Fund financial statements start on page 15. For governmental funds, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds. The remaining statements provide financial information about the activities for which the City acts solely as a trustee for the benefit of those outside of the government.

The Statement of Net Position and the Statement of Activities

Our analysis of the City as a whole begins on page 6. One of the most important questions asked about the City's finances is, "Is the City as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the City as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the City's net position and changes in them. You can think of the City's net position (the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources) as one way to measure the City's financial health, or financial position. Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as changes in the City's property tax base and the condition of the City's roads, to assess the overall health of the City.

CITY OF CREST HILL, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
 April 30, 2024

In the Statement of Net Position and the Statement of Activities, we divide the City into two kinds of activities:

- 1) **Governmental Activities** – Most of the City's basic services are reported here, including police protection, highway department, and general administration. Property taxes, state sales taxes, non-home rule sales taxes, and charges for services provide resources for most of these activities.
- 2) **Business-Type Activities** – The City charges fees to customers to help it cover all or most of the costs of certain services it provides. The City's water and sewer system and refuse collection activities are reported here.

Reporting the City's Most Significant Funds

Fund Financial Statements

The fund financial statements begin on page 15 and provide detailed information about the City's General Fund, the Non-Home Rule Sales Tax Fund, the Capital Projects Fund, other governmental funds combined, the City's Water and Sewer Fund, and the Refuse Fund. The fund financial statements do not present the City as a whole. Some funds are required to be established by State law and by bond covenants. However, the City Council establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The City's three kinds of funds – *governmental, proprietary, and fiduciary* – use different accounting approaches.

Governmental Funds – Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliations to the right of the fund financial statements.

Proprietary Funds – When the City charges customers for the services it provides – whether to outside customers or to other units of the City – these services are reported in the City's proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the City's enterprise funds are the same as the business-type activities we report in the government-wide statements but provide more detail and additional information, such as cash flows, for the proprietary funds.

The City as Trustee

Reporting the City's Fiduciary Responsibility

The City is the trustee, or fiduciary, for its employees' pension plan. All of the City's fiduciary activities are reported in a separate Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position on pages 22 and 23. We exclude these activities from the City's other financial statements because the City cannot use these assets to finance its operations. The City is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

CITY OF CREST HILL, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
April 30, 2024

The City as a Whole

The City's combined net position increased by 14.6% – increasing from \$85,756,906 to \$98,274,533. An increase was seen in both the governmental activities and the business-type activities. The business-type activities increased by 11.0% while the governmental activities increased by 20.1%. The increase in the business-type activities can be attributed mainly to the increase in charges for services and IEPA loan forgiveness. The increase in the governmental activities can be attributed mainly to an increase in the City's revenues such as income taxes and other taxes. Our analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the City's governmental and business-type activities. These two statements report the City's net position and changes in them:

Table 1
Condensed Statement of Net Position

	Governmental Activities		Business-Type Activities		Total	
	4/30/2024	4/30/2023	4/30/2024	4/30/2023	4/30/2024	4/30/2023
Current and Other Assets	\$ 20,900,328	\$ 23,573,741	\$ 13,908,253	\$ 19,108,329	\$ 34,808,581	\$ 42,682,070
Capital Assets	50,650,300	46,686,043	79,590,791	58,497,543	130,241,091	105,183,586
Total Assets	71,550,628	70,259,784	93,499,044	77,605,872	165,049,672	147,865,656
Deferred Outflows of Resources	3,439,538	4,775,770	735,189	961,023	4,174,727	5,736,793
Long-Term Liabilities	27,376,420	31,275,621	33,674,545	24,523,427	61,050,965	55,799,048
Other Liabilities	2,262,226	4,939,900	2,854,401	2,134,412	5,116,627	7,074,312
Total Liabilities	29,638,646	36,215,521	36,528,946	26,657,839	66,167,592	62,873,360
Deferred Inflows of Resources	4,570,967	4,854,953	211,307	117,230	4,782,274	4,972,183
Net Position						
Net Investment in Capital Assets	38,934,399	33,413,839	45,781,860	35,643,469	84,716,259	69,057,308
Restricted	1,769,506	1,289,340	-	-	1,769,506	1,289,340
Unrestricted	76,648	(738,099)	11,712,120	16,148,357	11,788,768	15,410,258
Total Net Position	\$ 40,780,553	\$ 33,965,080	\$ 57,493,980	\$ 51,791,826	\$ 98,274,533	\$ 85,756,906

Current assets consist of cash, investments, and receivables. Capital assets represent long-lived assets such as land, buildings, equipment, and infrastructure that are used in operations and construction in progress. Deferred outflows of resources consist of deferred resources related to pensions and deferred amounts related to refunding of debt. Deferred inflows of resources consist of deferred property taxes and deferred resources related to pensions. Long-term debt consists of bonds, loans, and leases outstanding, compensated absences, other postemployment benefits, and a net pension liability. Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – was \$11,788,768.

CITY OF CREST HILL, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
April 30, 2024

Table 2
Condensed Statement of Activities, for the Years Ended April 30, 2024 and 2023

	Governmental Activities		Business-Type Activities		Total	
	4/30/2024	4/30/2023	4/30/2024	4/30/2023	4/30/2024	4/30/2023
Revenues						
Program Revenues:						
Charges for Services	\$ 1,632,396	\$ 1,016,442	\$ 12,306,615	\$ 11,571,822	\$ 13,939,011	\$ 12,588,264
Operating Grants and Contributions	1,386,151	2,821,709	-	-	1,386,151	2,821,709
Capital Grants and Contributions	910,193	840,228	-	-	910,193	840,228
General Revenues:						
Property Taxes	2,710,897	2,591,726	-	-	2,710,897	2,591,726
Non-Home Rule Sales Taxes	2,256,832	2,219,289	-	-	2,256,832	2,219,289
State Sales Taxes	3,593,743	3,693,902	-	-	3,593,743	3,693,902
State Income Taxes	3,397,348	3,144,924	-	-	3,397,348	3,144,924
Replacement Taxes	100,241	150,655	-	-	100,241	150,655
Other Taxes	1,212,585	517,239	-	-	1,212,585	517,239
Utility/Comm. Taxes	1,139,627	1,224,067	-	-	1,139,627	1,224,067
Interest Earnings	634,484	574,358	405,472	226,988	1,039,956	801,346
Other General Revenue	69,247	150,895	3,276,296	2,518,704	3,345,543	2,669,599
Total Revenues	<u>19,043,744</u>	<u>18,945,434</u>	<u>15,988,383</u>	<u>14,317,514</u>	<u>35,032,127</u>	<u>33,262,948</u>
Program Expenses						
General Government	2,564,086	2,128,825	-	-	2,564,086	2,128,825
Public Safety	5,174,378	6,608,182	-	-	5,174,378	6,608,182
Highways and Streets	3,353,075	5,306,468	-	-	3,353,075	5,306,468
Planning and Zoning	868,930	739,854	-	-	868,930	739,854
Interest on Debt	335,982	353,111	-	-	335,982	353,111
Water and Sewer	-	-	8,867,372	7,685,245	8,867,372	7,685,245
Refuse Disposal	-	-	1,350,677	1,307,409	1,350,677	1,307,409
Total Expenses	<u>12,296,451</u>	<u>15,136,440</u>	<u>10,218,049</u>	<u>8,992,654</u>	<u>22,514,500</u>	<u>24,129,094</u>
Excess of Revenues Over Expenses Before Transfers	<u>6,747,293</u>	<u>3,808,994</u>	<u>5,770,334</u>	<u>5,324,860</u>	<u>12,517,627</u>	<u>9,133,854</u>
Transfers	68,180	-	(68,180)	-	-	-
Change in Net Position	<u>6,815,473</u>	<u>3,808,994</u>	<u>5,702,154</u>	<u>5,324,860</u>	<u>12,517,627</u>	<u>9,133,854</u>
Net Position, Beginning	<u>33,965,080</u>	<u>30,338,752</u>	<u>51,791,826</u>	<u>46,128,803</u>	<u>85,756,906</u>	<u>76,467,555</u>
Beginning Adjustment	-	(182,666)	-	338,163	-	155,497
Net Position, Beginning - as Restated	<u>33,965,080</u>	<u>30,156,086</u>	<u>51,791,826</u>	<u>46,466,966</u>	<u>85,756,906</u>	<u>76,623,052</u>
Net Position, Ending	<u>\$ 40,780,553</u>	<u>\$ 33,965,080</u>	<u>\$ 57,493,980</u>	<u>\$ 51,791,826</u>	<u>\$ 98,274,533</u>	<u>\$ 85,756,906</u>

The City's total revenues were \$35,032,127 or 40.9% of beginning net position. The total costs of all programs and services were \$22,514,500 or 26.3% of beginning net position. Our analysis that follows separately considers the operations of governmental and business-type activities.

CITY OF CREST HILL, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
 April 30, 2024

Governmental Activities

Revenues for 2024 for the City's governmental activities were \$19,043,744, up 0.5% from 2023, mainly due to higher charges for services and other taxes. Non-home rule sales taxes were up \$37,543. Non-home rule sales taxes collected by the City made up 11.9% of total governmental revenues. (See further discussion on this topic in the ***Economic Factors and Next Year's Budgets and Rates*** section later in this MD&A).

State sales taxes and property taxes made up about 18.9% and 14.2% of revenues, respectively. State sales taxes were down 2.7% from 2023 as area sales were lower than the prior year. Property taxes were up 4.6% from 2023. Operating grants and contributions were down \$1,435,558 from 2023 due to recognizing Coronavirus State and Local Fiscal Recovery Funds in 2023. Also, capital grants and contributions were higher by \$69,965.

The governmental activities expenses for 2024 were lower than 2023 levels by 18.8%: mainly due to a decrease in the City's highways and streets expenses. General Government increased by \$435,261. Public Safety had a decrease of \$1,433,804. Highways and Streets function was lower by 36.8%. Public safety made up 42.1% of expenses, which includes police protection and contributions to the police pension fund. Planning and zoning consist of building inspections and tax increment financing activities, which were up 17.4% due to purchased and legal services.

Business-Type Activities

Revenues of the City's business-type activities for 2024 were \$15,988,383, up 11.7% from 2023. Charges for services made up 77.0% of revenues. The increase is primarily due to an increase in water and sewer rates charged to customers. Interest earnings and other general revenues made up the remaining 23.0%. Water/Wastewater utility expenses were higher by 15.4% in 2024. Depreciation expense went from \$1,727,872 in 2023 to \$2,068,024 in 2024.

The City's Funds

As the City completed the year, its General Fund reported a fund balance of \$14,250,869, which was higher than last year's total of \$12,981,028. The year end fund balance as compared to the fund's total expenditures for the year provides the fund with just over 13 months of reserves for future expenditures. Revenues were higher in 2024 than 2023 by \$1,403,917, due mainly to an increase in other stated licenses and permits and net investment income. Expenditures in the General Fund were higher by \$1,960,467, with increases being seen mainly in general government and public safety. The City provided the Police Pension Fund with a contribution of \$1,969,339.

The Non-Home Rule Sales Tax Fund is in its twelfth year of operations for fiscal year 2024. The fund is used to record the receipt of the approved one percent sales tax. Taxes (on the modified accrual basis) went from \$2,213,445 in 2023 to \$2,256,246 in 2024. Expenditures from the fund included economic incentives and property tax rebates. The fund ended the year with a fund balance of \$4,588,534.

CITY OF CREST HILL, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
April 30, 2024

The Capital Projects Fund is in its ninth year of operations for fiscal year 2024. The fund is used to record transfers from other funds to be used for major City projects. The City spent \$4,664,379, mainly on facility construction, during the year ended April 30, 2024. The fund ended the year with a fund (deficit) of \$6,466,857. Future revenues and transfers are anticipated to eliminate this deficit.

General Fund Budgetary Highlights

Over the course of the year, the City Council may revise the City's budget. Budget amendments fall into three categories. The first category includes rollovers of certain prior year unexpended funds. The second category includes budget revisions made during the year for special projects for which funds became available. The third category is for final budget revisions that are intended to prevent budget overruns. The City did amend the budget in September of 2023 and March of 2024.

The actual expenditures for the General Fund were \$298,666 less than the final budget amounts. There were positive line-item variances throughout the fund, many of which were in the areas of salaries and insurance benefits.

The actual revenue was more than budgeted amounts for the General Fund by \$2,052,974. The most significant variance was a positive variance of \$948,069 in property taxes due to an increase in property tax rates.

Capital Assets and Debt Administration

Capital Assets

At the end of 2024, the City had a total of \$130,241,091 in capital assets net of depreciation and amortization. Capital assets included land, construction in progress, site improvements, buildings, equipment, water and sewer system, vehicles, infrastructure, and intangible equipment and software. (See Table 3 below.)

Table 3
Capital Assets at Year-End

	Governmental Activities	Business-Type Activities	Total
Land	\$ 2,767,289	\$ 786,883	\$ 3,554,172
Construction in Progress	2,933,014	5,725,036	8,658,050
Site Improvements	141,014	178,517	319,531
Buildings	19,699,952	2,410,193	22,110,145
Equipment	1,706,362	5,661,534	7,367,896
Water and Sewer System	-	90,036,391	90,036,391
Vehicles	2,973,606	420,852	3,394,458
Infrastructure	31,983,681	-	31,983,681
Intangible Equipment	598,873	-	598,873
Intangible Software	57,877	-	57,877
Subtotal	62,861,668	105,219,406	168,081,074
Less Accumulated Depreciation	(12,090,103)	(25,628,615)	(37,718,718)
Less Accumulated Amortization	(121,265)	-	(121,265)
Total	\$ 50,650,300	\$ 79,590,791	\$ 130,241,091

CITY OF CREST HILL, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
April 30, 2024

Significant current year additions include just over \$19.4 million in the city hall project completion. More detailed information about the City's capital assets is presented in note six to the financial statements.

Debt Administration

At year end, the City had \$43,228,951 in bonds and loans outstanding versus \$33,725,259 last year – a increase of 28.2%. Table 4 below shows all long-term debt outstanding at April 30, 2024.

Table 4
Outstanding Debt at Year-End

	Governmental Activities	Business-Type Activities	Total
Bonds (Backed by Specific Fee Revenues)	\$ 10,685,000	\$ 14,995,000	\$ 25,680,000
Premium on Bonds	493,878	975,412	1,469,290
Bonds, Net	11,178,878	15,970,412	27,149,290
IEPA Loan	-	16,079,661	16,079,661
Leases Payable	470,281	-	470,281
Subscription Payable	57,877	-	57,877
Compensated Absences	123,109	36,109	159,218
Net Pension Liability	11,159,618	369,625	11,529,243
Postemployment Benefits Payable	4,386,657	1,218,738	5,605,395
Total	<u>\$ 27,376,420</u>	<u>\$ 33,674,545</u>	<u>\$ 61,050,965</u>

The bonds and the Illinois Environmental Protection Agency (IEPA) loans outstanding were issued in the current and prior years to provide for the construction and improvement of water supply facilities and wastewater treatment plants and construction of a new city hall and police station. The City's most recent bond issue received a rating of AA from S&P rating service.

The City is repaying the IEPA loans from water and sewer revenues over a thirty-year period with interest rates ranging from 0.63% to 1.25%. More detailed information about the City's long-term debt is presented in note ten to the financial statements.

The City began reporting a net pension liability in accordance with GASB Statement 68 in 2016. The total liability at April 30, 2024 is \$11,529,243. The City began reporting a net OPEB liability in accordance with GASB Statement 75 in 2018. The total liability at April 30, 2024 is \$5,605,395.

Economic Factors and Next Year's Budgets and Rates

The City's elected and appointed officials considered many factors when setting the fiscal year 2025 budget, tax rates, and fees that would be charged for the business-type activities. Economic factors include population growth and the unemployment rate. Based on the 2010 census, the City's population now exceeds 20,000 and continued growth is expected. Unemployment for Will County increased from 3.70% in 2023 to 5.00% in 2024.

CITY OF CREST HILL, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
 April 30, 2024

On March 20, 2012, voters in the City approved a referendum to increase the sales tax rate in the City by 1%. The increase was effective as of July 1, 2012. A portion of the increased revenue has been used to provide property owners an annual rebate check of 25% on the City's portion of the property tax bill; the eleventh annual checks were sent out in the spring of 2024. Additionally, the tax has provided funding to improve the City's storm sewer system, repairs to City streets, and an increase in the number of police officers. Revenues from the additional tax for fiscal year 2024 were \$2,256,246.

The City implemented a long-range plan for a fully funded police pension by 2038. The plan includes adding \$150,000 to that fund each year for the next ten years, which is above the requested annual amount. State law requires police pension funds be 90% funded by 2040.

Beginning in 2017, the City no longer required residents to purchase vehicle stickers, which resulted in a drop in annual revenues of approximately \$75,000.

These indicators were taken into account when adopting the budget for fiscal 2025. On April 15, 2024, the City Council adopted the 2025 budget, which showed total budgeted revenues (including transfers) of \$52,645,804 and total budgeted expenditures (including transfers) of \$59,221,916, to allow for capital spending from accumulated resources.

As for the City's business-type activities, the Water and Sewer Fund's budget showed total budgeted revenues (including transfers) of \$31,893,024 and total budgeted expenses (including transfers) of \$37,152,420 for fiscal 2025. Major water and wastewater projects highlight the 2025 schedule, including well repairs and water main replacements. Compliance with the Clean Water Act and the Safe Drinking Water Act requirements will require the continued construction of major facilities in 2024-2025.

The real estate tax levy was established at a level that resulted in a decrease in the real estate tax rate. Because of an increase in the City's assessed valuation, the increase in the total levy necessitated a lower real estate tax rate. The City expects to collect \$2,825,195 in property tax in calendar year 2024 based on the extension by Will County for the 2023 taxes (the amount reported as property taxes receivable). The tax cap legislation passed by the Illinois General Assembly for taxing districts has limited the growth in the extended tax levy. The tax caps will affect the City's future levies for all non-debt related purposes.

Contacting the City's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the City Office at City of Crest Hill, 20600 City Center Boulevard, Crest Hill, Illinois 60403.

BASIC FINANCIAL STATEMENTS

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CITY OF CREST HILL, ILLINOIS

Statement of Net Position
April 30, 2024

	Governmental Activities	Business-Type Activities	Total
Assets and Deferred Outflows of Resources			
Assets			
Cash	\$ 13,712,524	\$ 9,520,675	\$ 23,233,199
Investments	1,111,237	444,938	1,556,175
Deposit with Fiscal Agent	590,675	1,257,675	1,848,350
Receivables Net of Allowance for Uncollectible Amounts:			
Property Taxes	2,925,239	-	2,925,239
Sales Taxes	1,401,328	-	1,401,328
Intergovernmental	706,450	-	706,450
Customer Accounts	330,020	2,539,847	2,869,867
Accrued Interest	11,518	145,118	156,636
Other	102,858	-	102,858
Net Pension Asset	8,479	-	8,479
Capital Assets not Being Depreciated	5,700,303	6,511,919	12,212,222
Capital Assets Being Depreciated/Amortized, Net	44,949,997	73,078,872	118,028,869
Total Assets	<u>71,550,628</u>	<u>93,499,044</u>	<u>165,049,672</u>
Deferred Outflows of Resources			
Deferred Amount on Refunding of Debt	-	295,871	295,871
Deferred Outflows of Resources Related to Pensions	3,439,538	439,318	3,878,856
Total Deferred Outflows of Resources	<u>3,439,538</u>	<u>735,189</u>	<u>4,174,727</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 74,990,166</u>	<u>\$ 94,234,233</u>	<u>\$ 169,224,399</u>
Liabilities, Deferred Inflows of Resources, and Net Position			
Liabilities			
Accounts Payable	\$ 1,026,415	\$ 2,546,057	\$ 3,572,472
Accrued Payroll	144,400	40,668	185,068
Unearned Revenue	346,172	-	346,172
Deposits	564,564	-	564,564
Accrued Interest Payable	180,675	267,676	448,351
Noncurrent :			
Due Within One Year			
Compensated Absences Payable	123,109	36,109	159,218
Leases Payable	90,960	-	90,960
Subscription Payable	28,484	-	28,484
Other Postemployment Benefits Payable	102,929	28,597	131,526
General Obligation Bonds Payable	410,000	-	410,000
Revenue Bonds Payable	-	990,000	990,000
Loans Payable	-	102,221	102,221
Due in More Than One Year			
Net Pension Liability	11,159,618	369,625	11,529,243
Leases Payable	379,321	-	379,321
Subscription Payable	29,393	-	29,393
Other Postemployment Benefits Payable	4,283,728	1,190,141	5,473,869
General Obligation Bonds Payable			
(Includes Unamortized Premium of \$493,878)	10,768,878	-	10,768,878
Revenue Bonds Payable (Includes Unamortized Premium of \$975,412)	-	14,980,412	14,980,412
Loans Payable	-	15,977,440	15,977,440
Total Liabilities	<u>29,638,646</u>	<u>36,528,946</u>	<u>66,167,592</u>
Deferred Inflows of Resources			
Deferred Property Taxes	2,925,240	-	2,925,240
Deferred Inflows of Resources Related to Pensions	1,645,727	211,307	1,857,034
Total Deferred Inflows of Resources	<u>4,570,967</u>	<u>211,307</u>	<u>4,782,274</u>
Net Position			
Net Investment in Capital Assets	38,934,399	45,781,860	84,716,259
Restricted for:			
Employee Benefits	633,333	-	633,333
Maintenance of Roadways	1,012,902	-	1,012,902
Public Safety	123,271	-	123,271
Unrestricted	76,648	11,712,120	11,788,768
Total Net Position	<u>40,780,553</u>	<u>57,493,980</u>	<u>98,274,533</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 74,990,166</u>	<u>\$ 94,234,233</u>	<u>\$ 169,224,399</u>

See Accompanying Notes to Basic Financial Statements.

CITY OF CREST HILL, ILLINOIS

Statement of Activities
For the Year Ended April 30, 2024

Functions / Programs	Expenses	Program Charges for Services
Governmental Activities:		
General Government	\$ 2,564,086	\$ 426,585
Public Safety	5,174,378	138,575
Highways and Streets	3,353,075	-
Planning and Zoning	868,930	1,067,236
Interest on Debt	335,982	-
Total Governmental Activities	<u>12,296,451</u>	<u>1,632,396</u>
Business-Type Activities:		
Water and Sewer	8,867,372	10,910,308
Refuse Disposal	<u>1,350,677</u>	<u>1,396,307</u>
Total Business-Type Activities	<u>10,218,049</u>	<u>12,306,615</u>
Total Primary Government	<u>\$ 22,514,500</u>	<u>\$ 13,939,011</u>

See Accompanying Notes to Basic Financial Statements.

Revenues		Net (Expense) Revenue and Changes in Net Position		
Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
\$ 1,331,097	\$ -	(\$ 806,404)	\$ -	(\$ 806,404)
45,317	-	(4,990,486)	-	(4,990,486)
9,737	910,193	(2,433,145)	-	(2,433,145)
-	-	198,306	-	198,306
-	-	(335,982)	-	(335,982)
<u>1,386,151</u>	<u>910,193</u>	<u>(8,367,711)</u>	<u>-</u>	<u>(8,367,711)</u>
-	-	-	2,042,936	2,042,936
-	-	-	45,630	45,630
-	-	-	2,088,566	2,088,566
<u>\$ 1,386,151</u>	<u>\$ 910,193</u>	<u>(8,367,711)</u>	<u>2,088,566</u>	<u>(6,279,145)</u>
General Revenues and Transfers:				
Property Taxes		2,710,897	-	2,710,897
Non-Home Rule Sales Taxes		2,256,832	-	2,256,832
Unrestricted Intergovernmental Revenues:				
State Sales Taxes		3,593,743	-	3,593,743
State Income Taxes		3,397,348	-	3,397,348
Replacement Taxes		100,241	-	100,241
Other Taxes		1,212,585	-	1,212,585
Utility/Communications Taxes		1,139,627	-	1,139,627
Interest and Investment Earnings		634,484	405,472	1,039,956
Other General Revenue		69,247	3,276,296	3,345,543
Transfers		68,180	(68,180)	-
Total General Revenues and Transfers		<u>15,183,184</u>	<u>3,613,588</u>	<u>18,796,772</u>
Change in Net Position		6,815,473	5,702,154	12,517,627
Net Position - Beginning		<u>33,965,080</u>	<u>51,791,826</u>	<u>85,756,906</u>
Net Position - Ending		<u>\$ 40,780,553</u>	<u>\$ 57,493,980</u>	<u>\$ 98,274,533</u>

CITY OF CREST HILL, ILLINOIS

Governmental Funds
Balance Sheet
April 30, 2024

	General Fund	Non-Home Rule Sales Tax Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Assets					
Cash	\$ 7,432,898	\$ 4,217,606	\$ -	\$ 2,062,020	\$ 13,712,524
Investments	-	23,130	50,000	1,038,107	1,111,237
Deposit with Fiscal Agen	-	-	-	590,675	590,675
Receivables, Net of Allowance for Uncollectible Amounts					
Property Taxes	2,796,943	-	-	128,296	2,925,239
Sales Taxes	861,463	539,865	-	-	1,401,328
Intergovernmenta	632,868	-	-	73,582	706,450
Customer Accounts	328,593	-	815	612	330,020
Accrued Interest	11,518	-	-	-	11,518
Other Receivables	102,858	-	-	-	102,858
Due from Other Funds	6,811,029	-	-	37,656	6,848,685
Total Assets	\$ 18,978,170	\$ 4,780,601	\$ 50,815	\$ 3,930,948	\$ 27,740,534
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts Payable	\$ 719,804	\$ -	\$ 8,865	\$ 297,746	\$ 1,026,415
Accrued Payroll	144,400	-	-	-	144,400
Unearned Revenue	155,000	-	50,000	141,172	346,172
Deposits	564,564	-	-	-	564,564
Due to Other Funds	37,656	-	6,458,807	352,222	6,848,685
Total Liabilities	1,621,424	-	6,517,672	791,140	8,930,236
Deferred Inflows of Resources					
Deferred Property Taxes	2,796,943	-	-	128,297	2,925,240
Other Deferred Revenue	308,934	192,067	-	-	501,001
Total Deferred Inflows of Resources	3,105,877	192,067	-	128,297	3,426,241
Fund Balances					
Restricted	-	-	-	1,761,027	1,761,027
Committed	-	4,588,534	-	653,132	5,241,666
Assigned	-	-	-	1,101,003	1,101,003
Unassigned	14,250,869	-	(6,466,857)	(503,651)	7,280,361
Total Fund Balances	14,250,869	4,588,534	(6,466,857)	3,011,511	15,384,057
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 18,978,170	\$ 4,780,601	\$ 50,815	\$ 3,930,948	\$ 27,740,534

See Accompanying Notes to Basic Financial Statements.

CITY OF CREST HILL, ILLINOIS

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position April 30, 2024

Total Fund Balances -
Governmental Funds (from Adjoining Page) \$ 15,384,057

*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 governmental funds:

Capital Assets	62,861,668	
Accumulated Depreciation/Amortization	(12,211,368)	
Net Capital Assets		50,650,300

Certain taxes receivable are not available to
pay for current period expenditures and
therefore are deferred in the governmental funds: 501,001

Certain long-term assets, liabilities, and deferred amounts
reported in the Statement of Net Position do not require the
use of current financial resources and therefore are
not reported as liabilities in governmental funds.

General Obligation Bonds Payable	(10,685,000)	
Unamortized Premium on Bonds	(493,878)	
Accrued Interest Payable	(180,675)	
Subscription Liability	(57,877)	
Net Pension Asset	8,479	
Net Pension Liability	(11,159,618)	
Deferred Outflows of Resources		
Related to Pensions		3,439,538
Deferred Inflows of Resources		
Related to Pensions	(1,645,727)	
Leases Payable	(470,281)	
Other Postemployment Benefits Payable	(4,386,657)	
Compensated Absences Payable	(123,109)	
Net Long-Term Amounts		(25,754,805)

Net Position of Governmental Activities \$ 40,780,553

See Accompanying Notes to Basic Financial Statements.

CITY OF CREST HILL, ILLINOIS

Statement of Revenue, Expenditures, and
Changes in Fund Balances
Governmental Funds
For the Year Ended April 30, 2024

	General Fund	Non-Home Rule Sales Tax Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Revenue					
Property Tax	\$ 2,684,348	\$ -	\$ -	\$ 26,549	\$ 2,710,897
Intergovernmental State Shared Revenues					
State Sales Tax	3,593,743	-	-	-	3,593,743
Other State Shared Taxes	3,894,179	-	-	-	3,894,179
Non-Home Rule Sales Tax	-	2,256,246	-	-	2,256,246
Other Local Taxes	823,443	-	-	-	823,443
Grants and Allotments	34,649	-	1,324,305	937,390	2,296,344
Licenses and Permits	2,737,266	-	-	-	2,737,266
Net Investment Income (Loss)	505,044	-	-	129,440	634,484
Charges for Services	35,808	-	-	-	35,808
Miscellaneous Revenue	69,247	-	-	-	69,247
Total Revenue	14,377,727	2,256,246	1,324,305	1,093,379	19,051,657
Expenditures					
Current:					
General Government	2,346,332	278,075	-	44,654	2,669,061
Public Safety	7,175,976	-	-	1,055	7,177,031
Highways and Streets	1,826,730	-	41,795	340,358	2,208,883
Planning and Zoning	970,986	-	-	-	970,986
Debt Service - Interest on Bonds	-	-	-	371,575	371,575
Debt Service - Principal on Bonds	-	-	-	390,000	390,000
Debt Service - Interest On Leases	-	-	-	5,024	5,024
Debt Service - Principal on Leases	-	-	-	103,251	103,251
Capital Outlay	5,967	-	4,622,584	254,067	4,882,618
Total Expenditures	12,325,991	278,075	4,664,379	1,509,984	18,778,429
Excess (Deficiency) of Revenue Over Expenditures	2,051,736	1,978,171	(3,340,074)	(416,605)	273,228
Other Financing Sources (Uses)					
Transfers In	-	-	1,713,200	947,805	2,661,005
Transfers Out	(781,895)	(1,742,750)	-	(68,180)	(2,592,825)
Total Other Financing Sources (Uses)	(781,895)	(1,742,750)	1,713,200	879,625	68,180
Net Change in Fund Balances	1,269,841	235,421	(1,626,874)	463,020	341,408
Fund Balances (Deficits), Beginning of Year	12,981,028	4,353,113	(4,839,983)	2,548,491	15,042,649
Fund Balances (Deficits), End of Year	\$ 14,250,869	\$ 4,588,534	(\$ 6,466,857)	\$ 3,011,511	\$ 15,384,057

See Accompanying Notes to Basic Financial Statements.

CITY OF CREST HILL, ILLINOIS

Reconciliation of the Statement of Revenue, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended April 30, 2024

Net Change in Fund Balances - Governmental Funds (from Adjoining Page)	\$ 341,408
<i>Amounts reported for governmental activities in the Statement of Activities are different because:</i>	
Some revenues were not collected for several months after the close of the fiscal year and therefore were not considered to be "available" and are not reported as revenue in the governmental funds. This is the change in taxes receivable from fiscal year 2024 to 2025.	(7,913)
Governmental funds report the costs of capital assets as expenditures. However, in the Statement of Activities, the cost of those assets are depreciated over their estimated useful lives as depreciation/amortization expense. This is the amount of capital outlays and other expenditures resulting in new capital assets in the current period.	4,812,421
This is the amount of depreciation/amortization recorded in the current period.	(1,480,378)
Repayment of debt principal on leases payable is an expenditure in the governmental funds, but the repayment reduced long-term liabilities in the Statement of Net Position.	103,251
Repayment of debt principal on bonds is an expenditure in the governmental funds, but the repayment reduced long-term liabilities in the Statement of Net Position.	390,000
Current year expenses relating to long-term assets, liabilities and deferred amounts are reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported in the governmental funds.	
Accrued Interest Payable	9,750
Amortization of Deferred Amount Bond Premium	30,867
Net Pension Asset/Liability and Related Deferred Amounts	596,653
Other Postemployment Benefits Payable	2,111,922
Compensated Absences Payable	(92,508)
Change in Net Position of Governmental Activities	<u>\$ 6,815,473</u>

See Accompanying Notes to Basic Financial Statements.

CITY OF CREST HILL, ILLINOIS

Statement of Net Position
 Proprietary Funds
 April 30, 2024

	Water and Sewer Fund	Refuse Fund	Total Proprietary Funds
Assets and Deferred Outflows of Resources			
Assets			
Current Assets			
Cash	\$ 5,144,397	\$ 227,853	\$ 5,372,250
Investments	435,654	-	435,654
Customer Accounts Receivable	2,256,626	283,221	2,539,847
Accrued Interest	145,118	-	145,118
Total Current Assets	<u>7,981,795</u>	<u>511,074</u>	<u>8,492,869</u>
Noncurrent Assets			
Restricted Cash	4,148,425	-	4,148,425
Restricted Investments	9,284	-	9,284
Deposit with Fiscal Agent	1,257,675	-	1,257,675
Capital Assets not Being Depreciated	6,511,919	-	6,511,919
Capital Assets Being Depreciated, Net	73,078,872	-	73,078,872
Total Noncurrent Assets	<u>85,006,175</u>	<u>-</u>	<u>85,006,175</u>
Total Assets	<u>92,987,970</u>	<u>511,074</u>	<u>93,499,044</u>
Deferred Outflows of Resources			
Deferred Amount on Refunding of Debt	295,871	-	295,871
Deferred Outflows of Resources Related to Pensions	439,318	-	439,318
Total Deferred Outflows of Resources	<u>735,189</u>	<u>-</u>	<u>735,189</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 93,723,159</u>	<u>\$ 511,074</u>	<u>\$ 94,234,233</u>
Liabilities, Deferred Inflows of Resources, and Net Position			
Liabilities			
Current Liabilities			
Accounts Payable	\$ 2,433,501	\$ 112,556	\$ 2,546,057
Accrued Payroll	40,668	-	40,668
Accrued Interest Payable from Restricted Assets	267,676	-	267,676
Current Portion of Other Postemployment Benefits Payable	28,597	-	28,597
Current Portion of Compensated Absences Payable	36,109	-	36,109
Current Portion of Revenue Bonds Payable	990,000	-	990,000
Current Portion of Loans Payable	102,221	-	102,221
Total Current Liabilities	<u>3,898,772</u>	<u>112,556</u>	<u>4,011,328</u>
Noncurrent Liabilities			
Net Pension Liability	369,625	-	369,625
Other Postemployment Benefits Payable	1,190,141	-	1,190,141
Revenue Bonds Payable (Includes Premium of \$975,412)	14,980,412	-	14,980,412
Loans Payable	15,977,440	-	15,977,440
Total Noncurrent Liabilities	<u>32,517,618</u>	<u>-</u>	<u>32,517,618</u>
Total Liabilities	<u>36,416,390</u>	<u>112,556</u>	<u>36,528,946</u>
Deferred Inflows of Resources			
Deferred Inflows of Resources Related to Pensions	211,307	-	211,307
Total Deferred Inflows of Resources	<u>211,307</u>	<u>-</u>	<u>211,307</u>
Net Position			
Net Investment in Capital Assets	45,781,860	-	45,781,860
Unrestricted	11,313,602	398,518	11,712,120
Total Net Position	<u>57,095,462</u>	<u>398,518</u>	<u>57,493,980</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 93,723,159</u>	<u>\$ 511,074</u>	<u>\$ 94,234,233</u>

See Accompanying Notes to Basic Financial Statements.

CITY OF CREST HILL, ILLINOIS

Statement of Revenue, Expenses and Changes in Net Position Proprietary Funds For the Year Ended April 30, 2024

	Water and Sewer Fund	Refuse Fund	Total Proprietary Funds
Operating Revenue			
Charges for Services	\$ 10,500,707	\$ 1,396,307	\$ 11,897,014
Central Service Fees	267,414	-	267,414
Total Operating Revenue	10,768,121	1,396,307	12,164,428
Operating Expenses			
Water	1,750,337	-	1,750,337
Sewer	492,594	-	492,594
Sewer Treatment Plant	1,265,065	-	1,265,065
Water Administration	2,770,054	-	2,770,054
Refuse Disposal	-	1,350,677	1,350,677
Depreciation	2,068,024	-	2,068,024
Total Operating Expenses	8,346,074	1,350,677	9,696,751
Operating Income	2,422,047	45,630	2,467,677
Non-Operating Revenue (Expenses)			
Miscellaneous Revenue	142,187	-	142,187
Interest Earnings	405,471	1	405,472
IEPA Loan Forgiveness	3,276,296	-	3,276,296
Interest Expense	(521,298)	-	(521,298)
Total Non-Operating Revenue (Expenses)	3,302,656	1	3,302,657
Income Before Transfers	5,724,703	45,631	5,770,334
Transfers Out	(68,180)	-	(68,180)
Change in Net Position	5,656,523	45,631	5,702,154
Net Position, Beginning of Year	51,438,939	352,887	51,791,826
Net Position, End of Year	\$ 57,095,462	\$ 398,518	\$ 57,493,980

See Accompanying Notes to Basic Financial Statements.

CITY OF CREST HILL, ILLINOIS

Statement of Cash Flows Proprietary Funds For the Year Ended April 30, 2024

	<u>Water and Sewer Fund</u>	<u>Refuse Fund</u>	<u>Total Proprietary Funds</u>
Cash Flows from Operating Activities			
Cash Received from Customers	\$ 11,127,676	\$ 1,385,480	\$ 12,513,156
Cash Payments to Suppliers for Goods and Services	(4,593,430)	(1,347,072)	(5,940,502)
Cash Payments to Employees for Services and Benefits	(1,408,714)	-	(1,408,714)
Net Cash Provided by Operating Activities	<u>5,125,532</u>	<u>38,408</u>	<u>5,163,940</u>
Cash Flows from Noncapital Financing Activities			
Intergovernmental Receipts	142,187	-	142,187
Payments (to) Other Funds	(68,180)	-	(68,180)
Net Cash Provided by Noncapital Financing Activities	<u>74,007</u>	<u>-</u>	<u>74,007</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition and Construction of Capital Assets	(23,161,272)	-	(23,161,272)
Net Proceeds from Bonds	16,155,749	-	16,155,749
Interest Paid on Bonds and Loans	(637,010)	-	(637,010)
Principal Paid on Bonds and Loans	(1,247,869)	-	(1,247,869)
Net Cash (Used for) Capital and Related Financing Activities	<u>(8,890,402)</u>	<u>-</u>	<u>(8,890,402)</u>
Cash Flows from Investing Activities			
Purchase of Investments	(1)	-	(1)
Interest on Investments	404,902	1	404,903
Net Cash Provided by Investing Activities	<u>404,901</u>	<u>1</u>	<u>404,902</u>
Net Increase (Decrease) in Cash and Restricted Cash	(3,285,962)	38,409	(3,247,553)
Cash and Restricted Cash, Beginning of Year	<u>12,578,784</u>	<u>189,444</u>	<u>12,768,228</u>
Cash and Restricted Cash, End of Year	<u>\$ 9,292,822</u>	<u>\$ 227,853</u>	<u>\$ 9,520,675</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$ 2,422,047	\$ 45,630	\$ 2,467,677
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities			
Depreciation	2,068,024	-	2,068,024
Changes in Assets and Liabilities			
Accounts Receivable	359,555	(10,827)	348,728
Operating Accounts Payable	746,870	3,605	750,475
Accrued Salaries	7,222	-	7,222
Net Pension Asset/Liability and Related Deferred Amounts	(474,497)	-	(474,497)
Compensated Absences	(3,689)	-	(3,689)
Net Cash Provided by Operating Activities	<u>\$ 5,125,532</u>	<u>\$ 38,408</u>	<u>\$ 5,163,940</u>

See Accompanying Notes to Basic Financial Statements.

CITY OF CREST HILL, ILLINOIS

Statement of Fiduciary Net Position
Fiduciary Funds
April 30, 2024

	Pension Trust Fund
Assets	
Cash	\$ 17,811
Investments:	
Money Market Mutual Funds	281,892
IPOPIF Pooled Investments	<u>28,073,902</u>
Total Investments	28,355,794
Prepaid Items	<u>3,597</u>
Total Assets	<u>28,377,202</u>
Liabilities	
Accounts Payable	<u>2,057</u>
Total Liabilities	<u>2,057</u>
Net Position	
Restricted for Pensions	<u><u>\$ 28,375,145</u></u>

See Accompanying Notes to Basic Financial Statements.

CITY OF CREST HILL, ILLINOIS

Statement of Changes in Fiduciary Net Position Pension Trust Fund For the Year Ended April 30, 2024

	Pension Trust Fund
Additions	
Contributions	
Employer Contributions	\$ 1,969,339
Plan Member Contributions	<u>313,363</u>
Total Contributions	<u>2,285,222</u>
Investment Income	
Interest	186,021
Net Appreciation in Fair Value of Investments	<u>2,294,492</u>
Investment Income Gross	2,480,513
Less Investment Expense	<u>(15,061)</u>
Total Investment Income	<u>2,465,452</u>
Total Additions	<u>4,750,674</u>
Deductions	
Pension Benefit Payments and Refunds	1,576,463
Administrative Expenses	<u>48,864</u>
Total Deductions	<u>1,625,327</u>
Net Increase in Net Position	3,125,347
Net Position Restricted for Pensions	
Beginning of Year	<u>25,249,798</u>
End of Year	<u>\$ 28,375,145</u>

See Accompanying Notes to Basic Financial Statements.

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

1. Summary of Significant Accounting Policies

Introduction

The City of Crest Hill, Illinois (the City) was incorporated January 22, 1960. The City is a non-home rule unit and operates under the Council / Mayor form of government. The City Council is composed of the Mayor and eight aldermen. The City provides services to the community that includes police, water and wastewater utility, street maintenance, garbage collection, and general services.

The financial statements of the City of Crest Hill, Illinois are prepared in accordance with Accounting Principles Generally Accepted in the United States of America (USGAAP). USGAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

Financial Reporting Entity

As defined by accounting principles generally accepted in the United States of America established by the GASB, the financial reporting entity consists of the primary government, as well as its component units, which are legally separate organizations for which the elected officials of the primary government are financially accountable. Financial accountability is defined as:

- 1) Appointment of a voting majority of the component unit's board, and either (a) the ability to impose will by the primary government, or (b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government; or
- 2) Fiscal dependency on the primary government.

The accompanying financial statements present the City of Crest Hill, Illinois (the primary government) and its component unit. The financial data of the component unit is included in the City's reporting entity because of the significance of its operational relationship with the City.

Component Unit That is Fiduciary in Nature

The Police Pension Fund of the City of Crest Hill is an Illinois local government, as such, it is a separate legal entity with its own management and budget authority. This fund exists solely to provide pension benefits for the City's police officers and beneficiaries. The financial statements of the Pension Fund as of and for the fiscal year ended April 30, 2024, are presented in the City's basic financial statements as a pension trust fund. Although the Pension Fund prepares an annual report for submission to the Illinois Department of Insurance, it does not prepare separately issued component unit financial statements.

No other agencies or units of local government meet the criteria of Governmental Accounting Standards Board (GASB) Statement Numbers 14, 39 or 61 for inclusion in the reporting entity as a component unit.

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

1. Summary of Significant Accounting Policies

Basis of Presentation

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenue, and other nonexchange revenue. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The City's funds are organized into three major categories: governmental, proprietary, and fiduciary. Fund financial statements report detailed information about the City. The focus of governmental and proprietary fund financial statements is on major funds rather than reporting on funds by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

Governmental Funds

Governmental funds are those through which most governmental functions of the City are financed. The City's expendable financial resources (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the City's governmental funds:

General Fund - The General Fund (a major governmental fund) is the general operating fund of the City. It is used to account for and report all financial resources not accounted for and reported in another fund.

Non-Home Rule Sales Tax Fund - The Non-Home Rule Sales Tax Fund (a major governmental fund) is a special revenue fund used to record the receipt of the City's additional one percent sales tax. Additional revenue sources include grants and interest revenues. Outflows from the fund are to be used for hiring new police officers, infrastructure improvements, and rebating one-fourth of the City's property taxes to the citizens of the City.

Capital Projects Fund - The Capital Projects Fund (a major governmental fund) is a capital projects fund used to record the expenditures of the City for major projects. Sources include transfers from other funds and interest revenues.

Special Revenue Funds - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

1. Summary of Significant Accounting Policies

Debt Service Funds - Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest of general long-term debt and related costs.

Capital Projects Funds - Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Proprietary Funds

Proprietary funds are used to account for the City's ongoing activities, which are similar to those often found in the private sector. The measurement focus is based upon determination of net income.

Enterprise Funds – The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the City 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. The City maintains two major enterprise funds.

The Water and Sewer Fund – This fund accounts for the revenue and expense related to providing a safe, potable water supply for domestic and industrial usage and for maintaining a dependable system for collecting and treating the wastewaters of the City.

The Refuse Fund – This fund accounts for the revenue and expense related to providing municipal waste collection services to the citizens of the City. Prior to 2016, refuse services were accounted for in the City's General Fund.

Fiduciary Funds (Not Included in Government-Wide Statements)

Fiduciary funds are used to account for assets held by the City in a trustee capacity.

Trust Funds - Trust Funds of the City include a Pension Trust Fund. The Pension Trust Fund is accounted for in essentially the same manner as proprietary funds since preservation of capital is critical.

The pension trust fund is the Crest Hill Police Pension Fund, which accounts for municipal contributions and contributions from participants used to fund the pension plan and payments to retirees and beneficiaries in accordance with the Illinois Pension Code.

Measurement Focus and Basis of Accounting

Measurement Focus

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

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

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements April 30, 2024

1. Summary of Significant Accounting Policies

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

- a. All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets, liabilities, and deferred inflows of resources are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary funds utilize an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

Basis of Accounting

Government-Wide Financial Statements

In the government-wide Statement of Net Position and Statement of Activities, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Therefore, governmental fund financial statements include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The government-wide Statement of Activities presents a comparison between expenses and program revenues for each governmental program and for the business-type activities of the City. Direct expenses are those that are specifically associated with a service, program or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipients of the goods or services offered by the programs, grants, and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the City.

The City 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 City’s general revenues. For identifying the function to which 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.

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

1. Summary of Significant Accounting Policies

Eliminations have been made in the Statement of Net Position to remove the “grossing-up” effect on assets and liabilities within the governmental and business-type activities’ columns for amounts reported in the individual funds as interfund receivables and payables, if any. Similarly, transfers between funds have been eliminated in the Statement of Activities. Amounts reported in the activities’ columns 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.

Governmental Funds

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available”. Measurable means knowing or being able to reasonably estimate the amount. Available means collectable within sixty days, or soon enough thereafter to be used to pay liabilities of the current period. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for principal and interest on long-term liabilities which are reported when due.

Nonexchange transactions, in which the City receives value without directly giving equal value in return, include taxes, grants, and donations. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (see note 2).

Non-home rule sales tax and shared revenues remitted from the State of Illinois, such as state income tax, replacement tax, sales tax, and state motor fuel tax allotments, are recognized when they become a liability to the State, prior to disbursement to the City. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. Revenue from nonexchange transactions must also be available before it can be recognized. Revenues considered to be susceptible to accrual include taxes, intergovernmental revenue, certain charges for services and interest income.

Licenses and permits, charges for services, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Proprietary and Fiduciary Funds

All proprietary and fiduciary funds are accounted for using the accrual basis of accounting.

Proprietary funds account for operations that are primarily financed by user charges. The economic resources focus concerns determining costs as a means of maintaining the capital investment and management control.

Their revenues are recognized when earned and expenses are recognized when the liability is incurred, or economic asset used. Allocations of costs, such as depreciation, are recorded in proprietary funds. Unbilled utility service receivables are recorded at each year-end.

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

1. Summary of Significant Accounting Policies

Proprietary funds separate all activity into two categories: operating and non-operating. 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 - generally revenues from other governments and interest.

Budgets and Budgetary Accounting

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

- 1) Prior to the end of the first quarter (July 31st), the Mayor submits to the City Council a proposed operating budget and an appropriations ordinance for the fiscal year commencing May 1st. The operating budget and appropriations ordinance includes proposed expenditures and estimated revenues.
- 2) The City Council holds public hearings to discuss the proposed appropriations ordinance and budget.
- 3) After approval of the budget by the City Council, it is officially adopted by ordinance. State statutes and local ordinances require that the appropriations ordinance be approved by the end of the first quarter of the current fiscal year.
- 4) Revisions to the budget line items within a fund can be authorized by the City Council. Revisions to the budget between funds may be made in accordance with the Illinois Compiled Statutes (65 ILCS 5/8), requiring two-thirds vote of the City Council. The legal level of control is at the individual fund level. All unencumbered appropriations lapse at year-end.
- 5) Formal budgetary integration is employed as a management control device during the year for the following funds: General Fund, Non-Home Rule Sales Tax Fund, Capital Projects Fund, Motor Fuel Tax Fund, Larkin & Route 30 TIF Fund, Weber Division TIF Fund, Police Special Assets Fund, General Debt Service Fund and the Capital Replacement Fund through an internal reporting system. Although not legally required under Illinois Statutes, the City also prepares budgets as a control device for the proprietary funds and the pension trust fund. Such budgetary integration permits the City's department managers to monitor actual revenues and expenses relative to budgets on an ongoing basis throughout the year.
- 6) The budget for each fund is prepared on the basis of accounting which does not differ materially from the method of accounting described in the "Basis of Accounting". The Enterprise Funds do not budget for depreciation expense.

Cash and Cash Equivalents

Cash, as presented in the Statement of Cash Flows for the City's Enterprise Funds, consists of demand deposit accounts and petty cash funds. Investments in certificates of deposit, which may or may not have initial maturities of less than three months, are considered to be investments rather than cash.

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

1. Summary of Significant Accounting Policies

Investments

Investments of the City are carried at fair value (see note 3). Short-term investments are reported at cost, which approximates fair value. Securities traded on national exchanges are valued at the last reported sales price. Investments that do not have an established market are reported at estimated fair value.

Customer Accounts and Unbilled Receivables

Estimated sales for water, wastewater usage and waste collection, which are unbilled at year-end, are recognized as current year revenue and are included in "Customer Accounts Receivable" and are recorded net of an allowance for uncollectible accounts.

Interfund Transactions

The City has the following types of interfund transactions:

Loans – amounts provided with a requirement for repayment. Interfund loans are reported as interfund receivables (due from other funds) in lender funds and interfund payables (due to other funds) in borrower funds.

Services Provided and Used – sales and purchases of goods and services between funds for a price approximating their external exchange value. Interfund services provided and used are reported as revenues in seller funds and expenditures/expenses in purchaser funds. Any unpaid amounts are reported as interfund receivables and payables in the fund balance sheets or Statement of Net Position.

Reimbursements – repayments from the funds responsible for particular expenditures/expenses to the funds that initially paid for them. Reimbursements are reported as expenditures/expenses in the reimbursing fund and as a reduction of expenditures/expenses in the reimbursed fund.

Transfers – flows of assets (typically cash) without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making transfers and as other financing sources in the funds receiving transfers. In proprietary funds, transfers are reported after nonoperating revenues and expenses.

Capital Assets and Depreciation of Capital Assets

Capital assets are stated on the basis of historical cost (or estimated historical cost if actual historical cost is not readily ascertainable) based on a valuation performed by an external appraisal company during the prior fiscal year. Major capital asset additions were financed primarily from debt proceeds. Assets acquired through gifts or donations are recorded at their estimated acquisition value at the time of acquisition. The City has established a capitalization threshold of \$10,000 for infrastructure improvements, \$5,000 for land improvements, buildings, and water and sewer systems, and \$1,000 for equipment. Under GASB Statement No. 34, the City was only required to report infrastructure (roads, bridges, etc.) prospectively. The City is working towards retroactively reporting all infrastructure acquired prior to April 30, 2004 (the date of GASB 34 implementation), however, as of April 30, 2024 such infrastructure is not reported.

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

1. Summary of Significant Accounting Policies

Land and construction in progress are not depreciated. Depreciation has been provided over the estimated useful lives of the remaining capital assets using the straight-line method. The estimated useful lives are shown below:

Land Improvements	8 to 15 Years
Buildings	50 Years
Water and Sewer Systems	40 Years
Equipment	10 to 15 Years
Infrastructure	50 Years

Leased Assets and Amortization of Leased Assets

Leased assets reported in the government-wide financial statements are defined as contracts that convey control of the right to use another entity's nonfinancial asset (the underlying asset), as specified by the contract, for a period in an exchange transaction. Leased assets are valued at the net present value of the payment stream adjusted for payments made prior to commencement of the lease, initial direct costs, and lease incentives received on or before the commencement date. Leased assets not included in the government-wide financial statements include short term leases and leases that transfer ownership.

All reported leased assets are amortized. Amortization of leased assets is recorded as an allocated expense in the Statement of Activities, with accumulated amortization reflected in the Statement of Net Position. Amortization is computed using the straight-line method over the shorter of the lease term or the useful life of the asset.

Lease payments are reflected as expenditures in governmental funds.

Employee Compensated Absences

Employee vacation and personal time, for which the employees are eligible to receive termination payments, are recorded as a liability in the Statement of Net Position. Such amounts are recorded as expenditures/expenses in the fund that the respective employee's salary is paid from when the liabilities come due. All earned compensated absences must be used before the end of each calendar year or such benefits are lost.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Illinois Municipal Retirement Fund (IMRF) and the Police Pension Plan and additions to/deductions from those plans' fiduciary net position have been determined on the same basis as they are reported by those plans, respectively. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

1. Summary of Significant Accounting Policies

Fund Balances

The City's fund balances are required to be reported using five separate classifications as listed below – not all categories may apply in a given fiscal year.

Nonspendable fund balance - Includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact. This classification may include inventories, prepaid amounts, property held for resale, and long-term receivables.

Restricted fund balance - Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or other governments; or are imposed by law (through constitutional provisions or enabling legislation).

Committed fund balance - Amounts that can only be used for specific purposes because of a formal action (ordinance) by the City's highest level of decision-making authority, the City Council.

Assigned fund balance - Amounts that are constrained by the City's intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the City Council, or by an official to whom that authority has been given. The City has taken formal action to create each of the City's funds reported in the financial statements, thereby assigning those resources for the purpose for which the fund was established. With the exception of the General Fund, any non-negative year end fund balance that is not reported as nonspendable, restricted, or committed is reported as assigned.

Unassigned fund balance - This is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amounts had been restricted, committed, or assigned.

Details of fund balances are presented in Note 13.

Net Position

Net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. 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 of those assets. Net position is reported as restricted when constraints placed on its use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

1. Summary of Significant Accounting Policies

Use of Resources Policy

The City considers restricted amounts to have been spent first when expenditures are incurred for purposes for which both restricted and unrestricted balances are available. Committed, assigned, and unassigned amounts are considered to have been spent in that order from governmental funds, when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used. Expenditures incurred for a specifically identified purpose will reduce the specific identified classification of fund balance.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 expenses during the period. Actual results could differ from those estimates.

New Accounting Pronouncement

The City adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Agreements*, in fiscal year 2024. The adoption of this GASB statement required the City to recognize certain subscription-based assets and subscription-based liabilities in the Statement of Net Position. A subscription-based information technology arrangement (SBITA) is a contract that conveys control of the right to use another party's IT assets, as specified in a contract for a period of time in an exchange or exchange like transaction.

2. Property Taxes

Property taxes are levied each year on all taxable real property located in the City. The amounts recorded as revenue for fiscal year 2024 represent the taxes from the 2022 and prior year levies that have been collected by Will County and have been distributed to the City within sixty days of year end. The budget and appropriations ordinance anticipate that the 2023 property tax levy will be used to finance fiscal year 2025 expenditures. The 2023 levy, which was approved on by the City Council on October 3, 2023, has been recognized as a receivable as of April 30, 2024, but recognition as revenue has been deferred to 2025. Property taxes receivable for prior years are immaterial and are not recorded.

Based on past experience, an allowance for estimated collection losses (1% of the extended levy) has been recorded to reduce the property taxes receivable to the estimated amounts collectible.

Property taxes are levied before the last Tuesday in December and attach as an enforceable lien on property on January 1st and are payable in two installments on or about June 1st and September 1st subsequent to the year of levy. All of the City's governmental funds account for property taxes as described above.

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

3. Cash and Investments

The City is authorized by the Illinois Compiled Statutes to invest in: obligations of the U.S. Treasury, its agencies and instrumentalities; savings accounts, certificates of deposit, or time deposits that are direct obligations of any bank that is insured by the Federal Deposit Insurance Corporation; commercial paper noted within the three highest classifications by at least two standard rating services; obligations of states and their political subdivisions; shares or other securities issued by savings and loan associations which are insured by the Federal Savings and Loan Insurance Corporation; insured accounts of a credit union whose principal office is located in the State of Illinois; Illinois Funds Money Market Fund; money market mutual funds where the portfolio is limited to U.S. Government Securities; and repurchase agreements where the City or its authorized third party agent takes possession of the securities.

The City pools its cash and investment accounts. Deposits are carried at cost. These amounts are displayed in the financial statements as "Cash" or as "Investments".

Cash Deposits

	Carrying Amount			Total Bank Balance
	Checking and Savings Accounts	Certificates of Deposit	Total	
All City Funds Other Than Police Pension Fund	\$ 15,593,669	\$ 6,049,358	\$ 21,643,027	\$ 23,686,652
Police Pension Fund	17,811	-	17,811	17,811
Total	<u>\$ 15,611,480</u>	<u>\$ 6,049,358</u>	<u>\$ 21,660,838</u>	<u>\$ 23,704,463</u>

Custodial Credit Risk - this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. At April 30, 2024, the City's and the Pension Fund's investment policies required collateralization of deposits or investments in excess of federal insurance. As of year-end, all of the City's deposits were either insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 or collateralized with securities held in the City's name by financial institutions acting as the City's agent. Excluded from these amounts is cash on hand of \$1,600.

City's Investments

At April 30, 2024, the City (not including the Police Pension Fund) maintained a total of \$4,993,097 of investments which was comprised of U.S. Treasuries.

Fair Value Measurement - Investments are measured at fair value on a recurring basis. The City categorizes their fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The City had the following recurring fair value measurements as of April 30, 2024:

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

3. Cash and Investments

Investments by Fair Value Level	Fair Value	Fair Value Measurements Using		
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
U.S. Treasury Notes	\$ 4,993,097	\$ -	\$ 4,993,097	\$ -
Total Investments by Fair Value Level	<u>\$ 4,993,097</u>	<u>\$ -</u>	<u>\$ 4,993,097</u>	<u>\$ -</u>

Debt and equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

Custodial Credit Risk - The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the City will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The investment policies as it pertains to custodial credit risk for investments were outlined above. The investments held in external investment pools and in open-end mutual funds are not exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

Concentration of Credit Risk - The City does not place a limit on the amount that may be invested in any one issuer, however, diversification of the investment portfolio must be appropriate as to the nature and purpose of the funds using the "prudent person rule".

Interest Rate Risk – For the City, the City Treasurer will diversify the City investments by security type, institution, and maturity by diversifying the City's investments to the best of the City Treasurer's ability based on the types of funds invested and the cash flow needs of those funds. To the extent possible, the City shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than one year from the date of purchase.

At April 30, 2024, the City's fixed income investments, maturities (using the segmented time distribution method) and fair values were as follows:

Investment Description	Total Fair Value 4/30/2024	Investment Maturities			
		Less Than One Year	One to Five Years	Five to Ten Years	Over Ten Years
<i>City</i>					
U.S. Treasury Notes	\$ 4,993,097	\$ 4,993,097	\$ -	\$ -	\$ -
Total Investments by Fair Value Level	<u>\$ 4,993,097</u>	<u>\$ 4,993,097</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Credit Risk - The City's formal investment policy limits its investment choices to those referred to in the Public Funds Investment Act.

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

3. Cash and Investments

Police Pension Investments

The Illinois Police Officers' Pension Investment Fund (IPOPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate police pension funds. IPOPIF was created by Public Act 101-0610, and codified within the Illinois Pension Code, becoming effective January 1, 2020, to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds. Participation in IPOPIF by Illinois suburban and downstate police pension funds is mandatory. Investments of the Fund are combined in a commingled external investment pool and held by IPOPIF. A schedule of investment expenses is included in IPOPIF's annual report. For additional information on IPOPIF's investments, please refer to their annual comprehensive financial report as of June 30, 2023. A copy of that report can be obtained from IPOPIF at 456 Fulton Street, Suite 402, Peoria, Illinois 61602 or at www.ipopif.org. The Fund transferred all eligible assets, except cash and money market mutual funds, to the Investment Fund on December 1, 2022.

IPOPIF's current investment policy was adopted by the Board of Trustees on December 17, 2021 and last revised on April 12, 2024. IPOPIF is authorized to invest in all investments allowed by Illinois Compiled Statutes (ILCS). The IPOPIF shall not be subject to any of the limitations applicable to investments of pension fund assets by the transferor pension funds under Sections 1-113.1 through 1-113.12 or Article 3 of this Code.

As of April 30, 2024, the Pension Fund has \$28,073,902 invested in IPOPIF, which is measured at the Net Asset Value (NAV) per share as determined by the Pool. The pooled investments consist of the investments as noted in the target allocation table available at www.ipopif.org.

As of April 30, 2024, the Pension Fund has \$281,892 invested in money market mutual funds which had investment maturities of less than one year and were rated AAA by Standard & Poor's rating agency. The money market mutual funds were registered in the name of the Pension Fund.

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

3. Cash and Investments

Reconciliation of Notes to Financial Statements

A reconciliation of the bank deposits and investments presented in this note and the City's and Pension Fund's cash and investment balances as reported in the basic financial statements is as follows:

Cash - Carrying Amount of Deposits Per Note Above	\$ 21,660,838
Cash on Hand - Per Note Above	1,600
Fair Value of City Investments Per Note Above	4,993,097
Fair Value of Pension Fund Investments Per Note Above	<u>28,355,794</u>
 Total	 <u><u>\$ 55,011,329</u></u>
 Cash - Statement of Net Position	 \$ 23,233,199
Investments - Statement of Net Position	1,556,175
Deposit with Fiscal Agent - Statement of Net Position	1,848,350
Pension Trust Fund Cash - Statement of Fiduciary Net Position	17,811
Pension Trust Fund Investments - Statement of Fiduciary Net Position	<u>28,355,794</u>
 Total	 <u><u>\$ 55,011,329</u></u>

4. Individual Fund Disclosures

Generally accepted accounting principles require disclosure of certain information concerning individual funds (which are presented only in combination in the basic financial statements). Funds which over-expended the adopted budget during the year and funds with deficit fund equity are required to be disclosed. Interfund information is also required.

Excess Over Budget

The budget information is presented in this report in all cases where annual appropriations are required. Unexpended budgeted amounts lapse at the end of the budget year. Spending control for most funds is established by the amount of expenditures budgeted for the fund, but management control is exercised at budgetary line-item levels.

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements April 30, 2024

4. Individual Fund Disclosures

During the year ended April 30, 2024, the Non-Home Rule Sales Tax Fund and the Debt Service Fund incurred expenditures in excess of budgeted expenditures in the amounts of \$13,075 and \$106,250, respectively. The Police Pension Fund incurred deductions in excess of budgeted deductions in the amount of \$79,335.

Deficit Fund Equity

At April 30, 2024, the Weber Road TIF Fund, the Weber Division TIF Fund, and the Capital Projects Fund had deficit fund balances of \$477,797, \$25,854, and \$6,466,857, respectively. Future revenues and transfers are anticipated to eliminate the deficits.

Interfund Loans

At April 30, 2024, the Capital Projects Fund, the Weber Road TIF Fund, the Larkin and Route 30 TIF Fund, and the Weber Division TIF Fund owed the General Fund, \$6,458,807, \$292,793, \$33,575, and \$25,854 respectively for a total of \$6,811,029. The interfund loans were made to offset temporary negative cash positions. Additionally, the General Fund owed the Motor Fuel Tax Fund \$37,656. The loans are expected to be repaid during the fiscal year ending April 30, 2025.

Transfers

Generally, transfers occur to meet the operating purposes of another fund. The following significant transfers were made during the fiscal year: the Non-Home Rule Sales Tax Fund transferred \$771,350 to the General Debt Service Fund to pay principal and interest on the Series 2019B General Obligation Bonds, the Non-Home Rule Sales Tax Fund transferred \$971,400 to the Capital Projects Fund to pay for capital projects, and the General Fund transferred \$741,800 to the Capital Projects Fund to pay for capital projects.

	<u>Transfer In</u>	<u>Transfer Out</u>
Major Funds		
General Fund	\$ -	\$ 781,895
Non-Home Rule Sales Tax Fund	-	1,742,750
Capital Projects Fund	1,713,200	-
Total Major Funds	<u>1,713,200</u>	<u>2,524,645</u>
Water and Sewer Fund	-	68,180
Nonmajor Funds		
General Debt Service Fund	879,625	-
Capital Replacement Fund	68,180	68,180
Total Nonmajor Funds	<u>947,805</u>	<u>68,180</u>
Total	<u>\$ 2,661,005</u>	<u>\$2,661,005</u>

5. Restricted Net Position

Net position of the governmental activities has been restricted for the following purposes and amounts: employee benefits, \$633,333; maintenance of roadways, \$1,012,902; and public safety, \$123,271.

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

6. Capital Assets

Capital Assets

Changes in capital assets for governmental activities for the year ended April 30, 2024 were as follows:

	Balance 5/1/2023	Acquisitions	Dispositions	Balance 4/30/2024
Governmental Activities				
<i>Capital Assets not Being Depreciated:</i>				
Land	\$ 2,767,289	\$ -	\$ -	\$ 2,767,289
Construction in Progress	17,820,073	2,933,015	(17,820,074)	2,933,014
Total Capital Assets not Being Depreciated	<u>20,587,362</u>	<u>2,933,015</u>	<u>(17,820,074)</u>	<u>5,700,303</u>
<i>Capital Assets Being Depreciated:</i>				
Site Improvements	141,014	-	-	141,014
Buildings	265,027	19,434,925	-	19,699,952
Equipment	1,669,650	36,712	-	1,706,362
Vehicles	2,973,606	-	-	2,973,606
Infrastructure	31,755,838	227,843	-	31,983,681
Total Capital Assets Being Depreciated	<u>36,805,135</u>	<u>19,699,480</u>	<u>-</u>	<u>56,504,615</u>
<i>Less Accumulated Depreciation for:</i>				
Site Improvements	(136,276)	(527)	-	(136,803)
Buildings	(258,029)	(389,120)	-	(647,149)
Equipment	(921,253)	(105,238)	-	(1,026,491)
Vehicles	(2,652,751)	(249,091)	-	(2,901,842)
Infrastructure	(6,738,145)	(639,673)	-	(7,377,818)
Total Accumulated Depreciation	<u>(10,706,454)</u>	<u>(1,383,649)</u>	<u>-</u>	<u>(12,090,103)</u>
Total Capital Assets Being Depreciated, Net	<u>26,098,681</u>	<u>18,315,831</u>	<u>-</u>	<u>44,414,512</u>
<i>Intangible Capital Assets Being Amortized:</i>				
Equipment	598,873	-	-	598,873
Software	-	57,877	-	57,877
Total Intangible Capital Assets Being Amortized	<u>598,873</u>	<u>57,877</u>	<u>-</u>	<u>656,750</u>
<i>Less Accumulated Amortization for:</i>				
Equipment	(24,536)	(96,729)	-	(121,265)
Software	-	-	-	-
Total Accumulated Amortization for Intangible Capital Assets	<u>(24,536)</u>	<u>(96,729)</u>	<u>-</u>	<u>(121,265)</u>
Total Intangible Assets Being Amortized, Net	<u>574,337</u>	<u>(38,852)</u>	<u>-</u>	<u>535,485</u>
Total Capital Assets, Net	<u>\$ 47,260,380</u>	<u>\$ 21,209,994</u>	<u>(\$ 17,820,074)</u>	<u>\$ 50,650,300</u>

Depreciation/Amortization expense was charged to governmental functions in the Statement of Activities as follows:

Expense Function	Amount
General Government	\$ 137,673
Public Safety	69,813
Highways and Streets	1,272,892
Total Depreciation Expense	<u>\$ 1,480,378</u>

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements April 30, 2024

6. Capital Assets

Leased asset equipment and software are shown at net present value of the payment stream adjusted for payments made prior to commencement of the lease, initial direct costs, and lease incentives received on or before the commencement date.

Changes in capital assets for business-type activities for the year ended April 30, 2024 were as follows:

	Balance 5/1/2023	Acquisitions	Dispositions	Balance 4/30/2024
<i>Business-Type Activities</i>				
<i>Capital Assets not Being Depreciated:</i>				
Land	\$ 786,883	\$ -	\$ -	\$ 786,883
Construction in Progress	-	5,725,036	-	5,725,036
Total Capital Assets not Being Depreciated	<u>786,883</u>	<u>5,725,036</u>	<u>-</u>	<u>6,511,919</u>
<i>Capital Assets Being Depreciated:</i>				
Site Improvements	178,517	-	-	178,517
Buildings	2,410,193	-	-	2,410,193
Equipment	5,616,668	44,866	-	5,661,534
Water and Sewer System	72,645,021	17,391,370	-	90,036,391
Vehicles	420,852	-	-	420,852
Total Capital Assets Being Depreciated	<u>81,271,251</u>	<u>17,436,236</u>	<u>-</u>	<u>98,707,487</u>
<i>Less Accumulated Depreciation for:</i>				
Site Improvements	(178,316)	(201)	-	(178,517)
Buildings	(1,527,975)	(54,343)	-	(1,582,318)
Equipment	(4,714,765)	(169,726)	-	(4,884,491)
Water and Sewer System	(16,761,745)	(1,825,953)	-	(18,587,698)
Vehicles	(377,790)	(17,801)	-	(395,591)
Total Accumulated Depreciation	<u>(23,560,591)</u>	<u>(2,068,024)</u>	<u>-</u>	<u>(25,628,615)</u>
Total Capital Assets Being Depreciated, Net	<u>57,710,660</u>	<u>15,368,212</u>	<u>-</u>	<u>73,078,872</u>
Total Capital Assets, Net	<u>\$ 58,497,543</u>	<u>\$ 21,093,248</u>	<u>\$ -</u>	<u>\$ 79,590,791</u>

Depreciation expense of \$2,068,024 was charged to the water and sewer function in the Statement of Activities.

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

7. Employee Retirement Systems and Plans

Illinois Municipal Retirement Fund

The City's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The City's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multiple-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

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).

All three IMRF benefit plans have two tiers. 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 forty-eight. Under Tier 1, the pension is increased by 3% of the original amount on January 1st 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 ninety-six consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1st 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.

Employees Covered by Benefit Terms

At December 31, 2023, the following employees were covered by the benefit terms:

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

7. Employee Retirement Systems and Plans

	Regular	SLEP
Inactive Plan Members and Beneficiaries Currently Receiving Benefits	43	-
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	39	-
Active Plan Members	38	-
Total	<u>120</u>	<u>-</u>

Contributions

As set by statute, the City'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 City's annual contribution rate for calendar year 2023 was 5.3% for the Regular Plan and 12.49% for the SLEP Plan. For the fiscal year ended April 30, 2024, the City contributed \$170,216 to the Regular Plan; no contributions were made for SLEP. The City also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset)

The City's net pension liability/(asset) was measured as of December 31, 2023. The total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2023:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.25%.
- Salary Increases were expected to be 2.85% to 13.75%.
- The Investment Rate of Return was assumed to be 7.25%.
- Projected Retirement Age was from the experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2023 valuation pursuant to an experience study of the period 2020 to 2022.
- For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021 were used. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

7. Employee Retirement Systems and Plans

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2023:

Asset Class	Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	34.50%	5.00%
International Equity	18.00%	6.35%
Fixed Income	24.50%	4.75%
Real Estate	10.50%	6.30%
Alternative Investments	11.50%	6.05-8.65%
Cash Equivalents	1.00%	3.80%
Total	100.00%	

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability as of December 31, 2023. 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. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. 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 3.77%, and the resulting single discount rate for the regular plan is 7.25% and the resulting single discount rate for the SLEP plan is 7.25%.

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

7. Employee Retirement Systems and Plans

Changes in the Net Pension Liability/(Asset)

	<u>Regular Plan</u>	<u>SLEP Plan</u>
Total Pension Liability		
Service Cost	\$ 260,322	\$ -
Interest	967,908	-
Changes of Benefit Terms	-	-
Differences Between Expected and Actual Experience	(564,338)	-
Changes of Assumptions	(22,558)	-
Benefit Payments, Including Refunds of Plan Member Contributions	(587,507)	-
Net Change in Total Pension Liability	53,827	-
Total Pension Liability - Beginning	13,514,042	-
Total Pension Liability - Ending	<u>13,567,869</u>	<u>-</u>
Plan Fiduciary Net Position		
Contributions from Employer	159,775	-
Contributions from Plan Members	135,657	-
Pension Plan Net Investment Income	1,352,577	885
Benefit Payments, Including Refunds of Plan Member Contributions	(587,507)	-
Other Changes	(571,329)	182
Net Change in Plan Fiduciary Net Position	489,173	1,067
Plan Fiduciary Net Position - Beginning	12,282,008	7,412
Plan Fiduciary Net Position - Ending	<u>12,771,181</u>	<u>8,479</u>
Net Pension Liability/(Asset) - Ending	<u>\$ 796,688</u>	<u>(\$ 8,479)</u>

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

7. Employee Retirement Systems and Plans

Sensitivity of the Net Pension Liability/(Asset) to Changes in the Discount Rate

The following presents the plan's net pension liability/(asset), calculated using a Single Discount Rate of 7.25% for the Regular Plan and 7.25% for the SLEP Plan, as well as what the plan's net pension liability/(asset) would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

Regular Plan	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	\$ 2,570,994	\$ 796,688	(\$ 596,050)
SLEP	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension (Asset)	(\$ 8,479)	(\$ 8,479)	(\$ 8,479)

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

For the year ended April 30, 2024, the City recognized pension expense (income) of \$371,572 and (\$823), for the Regular and SLEP plans, respectively. At April 30, 2024, the City reported deferred outflows and deferred inflows of resources related to pensions from the following sources:

	Regular Plan		SLEP Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts Related to Pensions				
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i>				
Differences between Expected and Actual Experience	\$ 183,604	\$ 437,214	\$ -	\$ -
Changes of Assumptions	-	18,236	-	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	699,365	-	488	-
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	882,969	455,450	488	-
<i>Pension Contributions Made Subsequent to the Measurement Date</i>	63,936	-	-	-
Total Deferred Amounts Related to Pensions	\$ 946,905	\$ 455,450	\$ 488	\$ -

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

7. Employee Retirement Systems and Plans

\$63,936 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ending April 30, 2025.

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

	<u>Regular Plan</u>	<u>SLEP Plan</u>
Year Ending December 31,	Net Deferred Outflows of Resources	Net Deferred Outflows of Resources
2024	(\$ 9,404)	\$ 55
2025	156,122	164
2026	379,487	338
2027	(98,686)	(69)
Total	<u>\$ 427,519</u>	<u>\$ 488</u>

Police Pension Plan

Plan Description

The City contributes to a single employer defined benefit pension plan: the City of Crest Hill Police Pension Plan (Plan) or (Fund). The Plan provides retirement, disability, and death benefits, and annual cost-of-living adjustments to plan members and beneficiaries as defined in 40 ILCS 5/Article 3. Retirement benefits vary depending on salary, length of service, and date of membership in the Plan. Sworn Police are covered by the Plan. The Plan is part of the City's financial reporting entity and is included in the City's financial report as a pension trust fund. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution requirements are governed by Illinois Compiled Statutes and may only be amended by the Illinois legislature. The Police Pension Plan is administered by the Police Pension Board of Trustees. Two members of the Police Pension Board are appointed by the City's Mayor, one member is elected by pension beneficiaries and two members are elected by active police employees.

Participating employees are required to contribute 9.91% of their salary to the Plan. If a participating employee leaves the covered employment, other than due to employment connected disability or death, before 20 years of credited service, accumulated employee contributions are refundable to the employee. The City is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. Effective January 1, 2011, the City has until the year 2040 to fund 90% of the past service cost for the Plan. For the year ended April 30, 2024, the City's contributions were 62.28% of covered payroll for the Plan.

Rather than use annual actuarial information provided by the Illinois Division of Insurance, the Plan has commissioned its own actuarial study by Lauterbach & Amen, LLP of Wheaton, Illinois. Lauterbach & Amen, LLP bases the information that is included in the required supplementary information on actuarial calculations.

At April 30, 2024 (the date of the latest actuarial valuation), membership in the Plan consisted of the following:

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

7. Employee Retirement Systems and Plans

Inactive Plan Members and Beneficiaries Currently Receiving Benefits	22
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	4
Active Plan Members	<u>33</u>
Total	<u><u>59</u></u>

Summary of Significant Accounting Policies and Plan Asset Matters

Basis of Accounting

The Police Pension Fund is a pension trust fund and is accounted for by the accrual basis of accounting. Employee and employer contributions are recognized as additions when due, pursuant to formal commitments, as well as statutory or contractual requirements. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan.

Method Used to Value Investments

Plan investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on national exchanges are valued at the last reported sales price. Investments that do not have an established market are reported at estimated fair value. Details regarding cash and investments are disclosed in note three.

Net Pension Liability

The components of the net pension liability of the Police Pension Plan as of April 30, 2024 were as follows:

Total Pension Liability	\$ 39,107,700
Plan Fiduciary Net Position	<u>28,375,145</u>
Net Pension Liability	<u><u>\$ 10,732,555</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.56%

See the schedule of changes in the employer's net pension liability and related ratios in the required supplementary information for additional information related to the funded status of the Plan.

Actuarial Assumptions

The total pension liability for the Plan was determined by actuarial valuation as of May 1, 2023 based on a measurement date of April 30, 2024, using the following actuarial assumptions:

Valuation Date: May 1, 2023 - The actuarially determined contributions are calculated as of May 1st, two years prior to the valuation date - the amount reported for April 30, 2024 is from the May 1, 2022 actuary's report completed by Lauterbach and Amen, LLP for the tax levy recommendation for the December, 2022 tax levy.

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

7. Employee Retirement Systems and Plans

Methods and Assumptions Used to Determine Contribution Rates as of the Valuation Date:

Actuarial Cost Method:	Entry Age Normal.
Amortization Method:	Level Percent of Pay - Closed.
Remaining Amortization Period:	100% Funded over 18 Years.
Asset Valuation Method:	5-Year Smoothed Fair Value.
Inflation:	2.25%.
Projected Individual Salary Increases:	2.25% - 16.56%.
Projected Increase in Total Payroll:	3.25%.
Postretirement Benefit Increases:	3.00% compounded, for Tier 1 employees, and the lesser of 3.00% or one-half of the annual increase in the CPI, simple, for Tier 2 employees.
Investment Rate of Return:	6.75%.
Mortality Table:	PubS-2010(A) Adjusted for Plan Status, Demographics, and Illinois Public Pension Data.
Retirement Rates:	100% of L&A 2020 Illinois Police Retirement Rates, Capped at Age 65.
Terminations Rates:	90% of L&A 2020 Illinois Police Termination Rates.
Disability Rates:	100% of L&A 2020 Illinois Police Disability Rates.
Marital Assumptions:	Active Members: 80%; Retiree & Disabled Members: Based on Actual Spousal Data.

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at May 1, 2023	\$ 37,070,434	\$ 25,249,798	\$ 11,820,636
Changes for the Year:			
Service Cost	821,946	-	821,946
Interest on the Total Pension Liability	2,470,933	-	2,470,933
Changes of Benefit Terms	-	-	-
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	320,850	-	320,850
Changes of Assumptions	-	-	-
Contributions - Employer	-	1,969,339	(1,969,339)
Contributions - Employees	-	313,363	(313,363)
Contributions - Other	-	-	-
Net Investment Income	-	2,465,452	(2,465,452)
Benefit Payments, Including Refunds of Employee Contributions	(1,576,463)	(1,576,463)	-
Pension Plan Administrative Expense	-	(48,864)	48,864
Prior Period Audit Adjustment	-	2,520	(2,520)
Net Changes	2,037,266	3,125,347	(1,088,081)
Balances at April 30, 2024	<u>\$ 39,107,700</u>	<u>\$ 28,375,145</u>	<u>\$ 10,732,555</u>

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

7. Employee Retirement Systems and Plans

Expected Rate of Return on Pension Plan Investments

The long-term expected rate of return on assets shown below is intended to represent the best estimate of future real rates of return and is shown for each of the major asset classes in the investment policy. The expected rates of return shown below have been provided by the investment professionals that work with the Pension Fund. The table below illustrates the best estimate of Long-Term Expected Real Rates of Return developed for each of the major asset classes, adjusted for expected inflation. Long-term Real Rates of Return are shown as the Expected Rate of Return, net of the assumed inflation rate. A summary of the best estimate of future real rates of returns (annual arithmetic average) as of April 30, 2024 are summarized in the following table:

Asset Class	Long-term Expected Rate of Return	Long-term Inflation Expectations	Long-term Expected Real Rate of Return	Target Allocation
U.S. Large	6.65%	2.50%	4.15%	23.00%
U.S. Small	7.04%	2.50%	4.54%	5.00%
International Developed	7.14%	2.50%	4.64%	18.00%
International Developed Small	2.25%	2.50%	-0.25%	5.00%
Emerging Markets	7.81%	2.50%	5.31%	7.00%
Private Equity (Direct)	9.65%	2.50%	7.15%	7.00%
Bank Loans	4.98%	2.50%	2.48%	3.00%
High Yield Corp. Credit	4.98%	2.50%	2.48%	3.00%
Emerging Market Debt	5.32%	2.50%	2.82%	3.00%
Private Credit	6.87%	2.50%	4.37%	5.00%
U.S. TIPS	2.38%	2.50%	-0.12%	3.00%
Real Estate/Infrastructure	6.50%	2.50%	4.00%	8.00%
Cash	2.23%	2.50%	-0.27%	1.00%
Short-Term Govt/Credit	3.23%	2.50%	0.73%	3.00%
U.S. Treasury	1.90%	2.50%	-0.60%	3.00%
Core Plus Fixed Income	3.23%	2.50%	0.73%	3.00%

Discount Rate

A Single Discount Rate of 6.75% was used to measure the total pension liability for the Police Pension Plan. The projection of cash flows used to determine this Single Discount Rate assumed that plan member 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) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). For the purpose of the most recent valuation, the expected rate of return on plan investments is 6.75%; the municipal bond rate is 4.07%; and the resulting Single Discount Rate is 6.75%.

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

7. Employee Retirement Systems and Plans

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 City calculated using the discount rate of 6.75% for the Police Pension Plan, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
City's Net Pension Liability	\$ 16,501,521	\$ 10,732,555	\$ 6,029,692

Investment Rate of Return

For the year ended April 30, 2024, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 9.57% for the Plan. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

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

For the year ended April 30, 2024, the City recognized pension expense of \$1,347,086 for the Police Pension Plan.

At April 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i>		
Differences between Expected and Actual Experience	\$ 1,081,414	\$ 954,810
Changes of Assumptions	700,723	446,774
Net Difference between Projected and Actual Earnings on Pension Plan Investments	<u>1,149,326</u>	<u>-</u>
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	<u>\$ 2,931,463</u>	<u>\$ 1,401,584</u>

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

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements April 30, 2024

7. Employee Retirement Systems and Plans

Year Ending April 30,	Net Deferred Outflows of Resources
2025	(\$ 27,101)
2026	1,031,841
2027	306,184
2028	(52,300)
2029	145,749
Thereafter	125,506
Total	<u>\$ 1,529,879</u>

Funding Policy

The City funds its contributions to the Police Pension Plan through an annual tax levy. The levy amount is actuarially determined as the annual contribution necessary to fund the normal costs, plus the amount to amortize the unfunded accrued liability. The annual required contributions for the year ended April 30, 2023 were levied for the 2023 tax levy and will be collected during the fiscal year ending April 30, 2025.

The General Fund and Water and Sewer Fund have been used in prior years to liquidate IMRF related pension liabilities. Police pension related pension liabilities are liquidated by the General Fund only.

Reconciliation of Pension Notes to Government-Wide Financial Statements

	IMRF Regular Plan	IMRF SLEP	Police Pension Plan	Total
Net Pension Asset	\$ -	\$ 8,479	\$ -	\$ 8,479
Net Pension Liability	796,688	-	10,732,555	11,529,243
Deferred Outflows of Resources				
Related to Pensions	946,905	488	2,931,463	3,878,856
Deferred Inflows of Resources				
Related to Pensions	455,450	-	1,401,584	1,857,034

Amounts Reported in the Government-Wide Financial Statements

	Governmental Activities	Business-Type Activities	Total	
Net Pension Asset	\$ 8,479	\$ -	\$ 8,479	
Net Pension Liability	11,159,618	369,625	11,529,243	
Deferred Outflows of Resources				
Related to Pensions	3,439,538	439,318	3,878,856	
Deferred Inflows of Resources				
Related to Pensions	1,645,727	211,307	1,857,034	
	IMRF	IMRF SLEP	Police Pension	Total
Total Pension Expense (Income)	\$ 371,572	(\$ 823)	\$ 1,347,086	\$ 1,717,835

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

8. Postemployment Benefits Other Than Pensions

The City administers a single employer defined benefit healthcare plan, the "Retiree Healthcare Benefit Program" or "the Plan".

Plan Description

The Plan provides healthcare insurance for eligible retirees and their dependents through the City's group health insurance plan, which covers both active and retired members. Benefit provisions are established through negotiations between the City and the unions representing City employees and are renegotiated each bargaining period. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The Plan does not issue a stand-alone financial report.

Benefits Provided

The City is legally required to offer postemployment healthcare benefits to former employees and retirees. Former employees, who are not retirees, are provided healthcare benefits mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). Former employees, who are qualified under COBRA, may apply for coverage by the City's health plan. The cost is 100% funded on a monthly pay-as-you-go basis by the former employee based upon the actual cost of the health plan for the chosen level of coverage.

Illinois statutes mandate that a municipal government must offer its retirees a health insurance plan equivalent to that offered to active employees. Illinois statutes enable a government to make the health plan benefits supplemental to Medicare and to offer these supplemental benefits at a different retiree contribution rate than regular benefits provided by the group plan. State statutes do not presently require the government to pay any portion of the cost of the plan for retired employees.

Retired employees covered under the City's plan are required to pay 100% of the cost of their insurance based on the rates paid by the City. Retired employees must be covered under the City's health insurance plan at the time of retirement to receive this benefit and must continue coverage with the City's plan to maintain this benefit.

The employer shall provide retiree insurance to all covered employees and will pay 50% of the cost of the HMO Single or HMO Single+1 for any employee who retires with a minimum of 20 years of service in the Crest Hill Police Department and is at least 50 years of age. When those retired employees attain the age of 55, the City will pay 75% of the cost of HMO+1 or 90% of the HMO Single program until the employee reaches Medicare eligibility. For those employees who retire with a minimum of 20 years of service in the Crest Hill Police Department and is at least 55 years old, the City will pay 75% of the cost of HMO+1, or 90% of the cost of HMO Single until the employee reaches Medicare eligibility.

For an employee eligible for retirement (regardless of age) that retires at the end of the year the contract is ratified, the City will pay 75% of the HMO+1 insurance coverage until Medicare eligibility, or 90% of the HMO single until Medicare eligibility.

Employees may also be covered under the Public Safety Employee Benefits Act (PSEBA). The PSEBA statute grants special health insurance to public safety employees who are catastrophically injured in the line of duty. Once awarded, the recipient, their spouse, and dependent children receive health insurance, the premium of which is paid for by the City for life.

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

8. Postemployment Benefits Other Than Pensions

Funding Policy

All plan funding is done on a pay-as-you-go basis. For fiscal year 2024, the City contributed \$180,856 to the Plan.

Employees Covered by Benefit Terms

At April 30, 2024, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	6
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	-
Active Plan Members	<u>72</u>
Total	<u><u>78</u></u>

Eligibility

The eligibility requirements for benefits are:

- IMRF participants are eligible at age 55 with 8 years of service for reduced benefits and at age 60 with 8 years of service or age 55 with 35 years of service for unreduced benefits if hired before January 1, 2011; age 62 with 10 years of service for reduced benefits and at age 67 with 10 years of service or age 62 with 35 years of service for unreduced benefits is hired on or after January 1, 2011.
- Tier I full-time police officers are eligible at age 50 with 20 years of service. Tier II full-time police officers are eligible at age 55 with 10 years of service.

Dependents of employees and retirees are eligible for healthcare coverage.

Total OPEB Liability

The City's total OPEB liability of \$5,605,395 was measured as of April 30, 2024 and was determined by an actuarial valuation as May 1, 2024.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the May 1, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method:	Entry Age Normal.
Payroll Increases:	3.00%.
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition.
Healthcare Trend Rates:	Beginning fiscal year 2024, 6.8% for PPO graded down to 5.0% per year ultimate trend. Beginning fiscal year 2024, 7.6% for HMO graded down to 5.0% per year ultimate trend.
Plan Participation Rate:	PPO 70%, HMO 30%.

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements April 30, 2024

8. Postemployment Benefits Other Than Pensions

Changes in assumptions reflect a change in the discount rate from 3.53% for the reporting period ended April 30, 2023, to 4.07% for the reporting period ended April 30, 2024.

Mortality rates were developed as follows - IMRF follows the PubG-2010(B) Improved Generationally using MP-2020 Improvement Rates, weighted per IMRF Experience Study Report dated December 14, 2020. Police follows the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study improved to 2017 using MP-2019 Improvement Rates for active and disabled mortality, the L&A Assumption Study for Police 2020 for retiree mortality, and the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study for contingent survivors for spouse mortality.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at April 30, 2023	\$ 8,290,488
Changes for the Year:	
Service Cost	309,248
Interest on the Total OPEB Liability	289,462
Differences Between Expected and Actual	
Experience of the Total OPEB Liability	(3,037,569)
Changes of Assumptions	(65,378)
Benefit Payments	(180,856)
Net Changes	(2,685,093)
Balance at April 30, 2024	<u>\$ 5,605,395</u>

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

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (3.07%) or 1% point higher (5.07%) than the current discount rate:

Discount Rate	1% Decrease	Current Discount Rate	1% Increase
City's Total OPEB Liability	\$ 6,104,953	\$ 5,605,395	\$ 5,151,231

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

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (5.8% and 6.6% decreasing to 4.0%) or 1% higher (7.8% and 8.6% decreasing to 6.0%) than the current healthcare cost trend rates:

Healthcare Trend Rate	1% Decrease	Current Healthcare Trend Rate	1% Increase
City's Total OPEB Liability	\$ 5,000,683	\$ 5,605,395	\$ 6,310,096

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

8. Postemployment Benefits Other Than Pensions

OPEB Expense/(Income) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended April 30, 2024, the City recognized OPEB income of \$2,504,237.

At April 30, 2024, there were no deferred outflows of resources and deferred inflows of resources related to OPEB.

The General Fund and Water and Sewer Fund have been used in prior years to liquidate other post-employment benefit liabilities.

9. Compensated Absences

All full-time City employees accumulate vacation and personal time hours for subsequent use or for payment upon termination, death, or retirement. The City has recorded the liability for compensated absences using the "Vesting Method". Under the Vesting Method, the liability is measured based on the sick leave and personal time accumulated at the balance sheet date by those employees who are eligible to receive payments. Compensated absences are paid from the fund each employee is charged to, either the General Fund or the Water and Sewer Fund. The City's liability for compensated absences and the changes for the fiscal year ended April 30, 2024 are as follows:

	Balance May 1, 2023	Issuances	Retirements	Balance April 30, 2024	Amounts Due Within One Year
Governmental Activities:					
Compensated Absences	\$ 117,301	\$ 123,109	(\$ 117,301)	\$ 123,109	\$ 123,109
Business-Type Activities:					
<i>Water and Sewer Fund</i>					
Compensated Absences	39,798	36,109	(39,798)	36,109	36,109
Total Compensated Absences	<u>\$ 157,099</u>	<u>\$ 159,218</u>	<u>(\$ 157,099)</u>	<u>\$ 159,218</u>	<u>\$ 159,218</u>

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements April 30, 2024

10. Long-Term Debt

Bonds and Loans Payable

Changes in bonds and loans payable during the year are as follows:

	Balance May 1, 2023	Debt Issued	Debt Retired	Debt Forgiven	Balance April 30, 2024	Amounts Due Within One Year
Governmental Activities:						
<i>General Obligation Bonds</i>						
Series 2019B	\$ 11,075,000	\$ -	(\$ 390,000)	\$ -	\$ 10,685,000	\$ 410,000
Premium on Bonds	524,745	-	(30,867)	-	493,878	-
	<u>\$ 11,599,745</u>	<u>\$ -</u>	<u>(\$ 420,867)</u>	<u>\$ -</u>	<u>\$ 11,178,878</u>	<u>\$ 410,000</u>
Business-Type Activities:						
<i>Water and Sewer Revenue Bonds</i>						
Series 2019A	\$ 15,940,000	\$ -	(\$ 945,000)	\$ -	\$ 14,995,000	\$ 990,000
Premium on Bonds	1,056,697	-	(81,285)	-	975,412	-
Total Bonds Payable	<u>\$ 16,996,697</u>	<u>\$ -</u>	<u>(\$ 1,026,285)</u>	<u>\$ -</u>	<u>\$ 15,970,412</u>	<u>\$ 990,000</u>
<i>Water and Sewer IEPA Loans Payable</i>						
2011 Loan L17-3405	\$ 2,358,288	\$ -	(\$ 302,869)	\$ -	\$ 2,055,419	\$ 102,221
2022 Loan L17-5735	2,003,896	2,447,408	-	-	4,451,304	-
2023 Loan L17-2159	766,633	12,082,601	-	(3,276,296)	9,572,938	-
Total Loans Payable	<u>\$ 5,128,817</u>	<u>\$ 14,530,009</u>	<u>(\$ 302,869)</u>	<u>(\$ 3,276,296)</u>	<u>\$ 16,079,661</u>	<u>\$ 102,221</u>

The following is a summary of debt service principal and interest maturities for each of the next five fiscal years and in five-year increments thereafter (all loans except L17-5735 and L17-2159):

Governmental Activities:

	General Obligation Bonds		
Years Ending April 30,	Principal	Interest	Total
2025	\$ 410,000	\$ 351,100	\$ 761,100
2026	515,000	327,975	842,975
2027	545,000	301,475	846,475
2028	570,000	273,600	843,600
2029	600,000	250,350	850,350
2030-2034	3,305,000	966,225	4,271,225
2035-2039	3,890,000	426,000	4,316,000
2040-2044	850,000	12,750	862,750
	<u>\$ 10,685,000</u>	<u>\$ 2,909,475</u>	<u>\$13,594,475</u>

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

10. Long-Term Debt

Business-Type Activities:

Years Ending April 30,	Revenue Bonds			IEPA Loan		
	Principal	Interest	Total	Principal	Interest	Total
2025	\$ 990,000	\$ 510,600	\$ 1,500,600	\$ 102,221	\$ 12,847	\$ 115,068
2026	1,040,000	459,850	1,499,850	206,363	23,772	230,135
2027	1,095,000	406,475	1,501,475	208,950	21,185	230,135
2028	1,150,000	350,350	1,500,350	211,571	18,564	230,135
2029	1,205,000	303,525	1,508,525	214,223	15,912	230,135
2030-2034	6,590,000	944,850	7,534,850	1,112,091	38,585	1,150,676
2035-2039	2,925,000	88,425	3,013,425	-	-	-
	<u>\$ 14,995,000</u>	<u>\$ 3,064,075</u>	<u>\$18,059,075</u>	<u>\$ 2,055,419</u>	<u>\$ 130,865</u>	<u>\$ 2,186,284</u>

General Obligation Bonds Payable

\$11,640,000 *General Obligation (Sales Tax Alt Revenue Source) Bonds Series 2019B*, dated December 3, 2019, payable in multiples of \$5,000 in remaining annual installments ranging from \$195,000 to \$850,000 on May 1, of each year through May 1, 2039, interest is payable each May 1 and November 1 at rates ranging from 3.00% to 5.00%. The 2019B Bonds were issued to finance the costs of constructing a new city hall and police station and related improvements.

\$17,695,000 *Waterworks and Sewerage Revenue Bonds Series 2019A*, dated December 3, 2019, payable in multiples of \$5,000 in remaining annual installments ranging from \$855,000 to \$1,485,000 on May 1, of each year through May 1, 2035, interest is payable each May 1 and November 1 at rates ranging from 3.00% to 5.00%. The 2019A Bonds were issued to advance refund \$18,345,000 of the Waterworks and Sewerage Revenue Bonds Series 2010.

Loans Payable - Illinois EPA

Illinois Environmental Protection Agency Loan - L17-3405, issued to provide funds to improve the sanitary sewer system. The loan is dated November 15, 2011. The loan totaled \$5,501,426, of which \$1,529,818 was forgiven, leaving a balance of \$3,971,608 to be repaid by the City from water and sewer revenues over a twenty-year period of semi-annual installments of \$115,068 which include interest at 1.25%.

Illinois Environmental Protection Agency Loan - L17-5735, issued to provide funds to improve the City's East Water Reclamation Facility (WRF). The loan is dated April 6, 2022. The loan is anticipated to total \$5,910,700 plus construction period interest to be repaid by the City over a twenty-year period with interest at 0.63%. The City had drawn a total of \$5,246,304, of which \$795,000 was forgiven, leaving a balance of \$4,451,304 as of April 30, 2024. The final loan amount and repayment schedule were not available at the time of the report.

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

10. Long-Term Debt

Illinois Environmental Protection Agency Loan - L17-2159, issued to provide funds for the City's West Sewage Treatment Plant. The loan is dated November 3, 2022. The loan is anticipated to total \$49,500,000 plus construction period interest to be repaid by the City over a thirty-year period with interest at 0.73%. The City had drawn a total of \$14,572,938, of which \$5,000,000 was forgiven, leaving a balance of \$9,572,938 as of April 30, 2024. The final loan amount and repayment schedule were not available at the time of the report.

Interest Costs

The City's Water and Sewer Fund incurred actual total interest costs of \$563,599 during the fiscal year ended April 30, 2024.

Deferred Amount on Refunding

The City has reported a deferred amount on refunding of debt related to the debt defeasance of \$295,871 as deferred outflows of resources in the business-type activities in the Statement of Net Position.

Lease Payable

Changes in leases payable during the year are as follows:

	Balance May 1, 2023	Issuances/ Additions	Retirements/ Deletions	Balance April 30, 2024	Principal Due Within One Year
Leases Payable:					
Equipment	\$ 573,532	\$ -	(\$ 103,251)	\$ 470,281	\$ 90,960
Total Lease Payable	<u>\$ 573,532</u>	<u>\$ -</u>	<u>(\$ 103,251)</u>	<u>\$ 470,281</u>	<u>\$ 90,960</u>

The City has several ongoing equipment leases. The leases bear interest at 3.8%. The leases are payable in monthly or annual installments and range from three to seven years. The leases are expected to be paid from the Debt Service Fund through transfers from the General Fund.

The annual requirements to retire the leases outstanding at April 30, 2024, including interest payments are as follows:

Due in Fiscal Year	Principal	Interest	Total
2025	\$ 90,960	\$ 17,315	\$ 108,275
2026	92,233	13,862	106,095
2027	85,148	10,425	95,573
2028	72,959	7,323	80,282
2029	63,291	4,888	68,179
2030	65,690	2,490	68,180
Total	<u>\$ 470,281</u>	<u>\$ 56,303</u>	<u>\$ 526,584</u>

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements April 30, 2024

10. Long-Term Debt

Subscription Payable

Changes in subscription payable during the year are as follows:

	<u>Balance May 1, 2023</u>	<u>Issuances/ Additions</u>	<u>Retirements/ Deletions</u>	<u>Balance April 30, 2024</u>	<u>Principal Due Within One Year</u>
Subscription Payable:					
Software	\$ -	\$ 57,877	\$ -	\$ 57,877	\$ 28,484
Total Subscription Payable	<u>\$ -</u>	<u>\$ 57,877</u>	<u>\$ -</u>	<u>\$ 57,877</u>	<u>\$ 28,484</u>

The City has an ongoing software lease. The lease bears interest at 3.8%. The lease is payable in monthly installments for two years. The lease is expected to be paid from the Debt Service Fund through transfers from the General Fund.

The annual requirements to retire the leases outstanding at April 30, 2024, including interest payments are as follows:

<u>Due in Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 28,484	\$ 1,516	\$ 30,000
2026	29,393	607	30,000
Total	<u>\$ 57,877</u>	<u>\$ 2,123</u>	<u>\$ 60,000</u>

Legal Debt Margin

As of April 30, 2024, the legal debt limit of the City was \$40,728,425, based upon 8.625% of its actual 2023 equalized assessed valuation, the most recent available, of \$472,213,627. The debt limit less outstanding debt applicable to the limit of \$528,158 results in a legal debt margin of \$40,200,267 as of April 30, 2024.

11. Risk Management

General and Professional Liability, Property, Casualty, Auto Liability, Crime, Errors and Omissions, Workers' Compensation Coverage

The City is exposed to various risks of loss related to torts: theft, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To cover itself against these risks, the City is a member of a joint venture, the Southwest Agency for Risk Management (SWARM). SWARM is an insurance risk pool comprised of area municipalities. Each participating government has an ongoing financial responsibility for the liabilities of the pool, however, no material amounts existed at year end. SWARM issues its own financial statements which are available at 5500 W. Wilson Ave., Monee, IL, 60449.

The City accounts for its risk financing activities in the General Fund and the Water and Sewer Fund. These funds pay all general liabilities, unemployment and workers' compensation, medical and dental liabilities and auto and collision claims for which the City is held liable. There were no significant reductions in insurance coverage from the previous year. Settled claims have not exceeded the insurance coverage in the last three years.

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

11. Risk Management

Employee Health Care Coverage

The City participates in the Intergovernmental Personnel Benefit Cooperative (IPBC) for employee health insurance. The IPBC is a public entity risk pool established by certain units of local government in Illinois to administer some or all of the personnel benefit programs offered by the members to their officers and employees and to the officers and employees of certain other governmental, quasi-governmental, and nonprofit public service entities. Management consists of a Board of Directors comprised of one appointed representative from each member. In addition, there are two officers, a Benefit Administrator and a Treasurer. All budgeting and finance decisions are approved by the Board of Directors.

The City's maintains a PPO plan for its employees. The plan is covered by IPBC which provides a pooling of risk among all members for individual claims between \$50,000 and \$500,000. Claims over \$500,000 are fully reinsured. The City is responsible for claims under \$50,000 and the redistributed claims cost for claims between \$50,000 and \$500,000 of participating members.

The City does not exercise any control over the activities of the IPBC beyond its representation on the Board of Directors. To obtain IPBC's financial statements, contact IPBC Executive Director, Dave Cook at davec@ipbchealth.org or Member Service Manager, Sandy Mikel at smikel@ipbchealth.org.

12. Tax Abatements

As of April 30, 2024, the City provided tax abatements through a program to encourage economic development within the City.

The City rebated a portion of sales taxes as allowed by the Illinois Compiled Statutes (Economic Incentive Agreements). The City had agreements with two retail establishments, one of which remained active as of April 30, 2024. The rebates were calculated based on percentages of sales. Rebates paid under the sales tax programs totaled \$40,077 during the year ended April 30, 2024.

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements April 30, 2024

13. Fund Balances

Details of the City's fund balances by individual major fund and nonmajor funds in the aggregate are as follows:

	Major Funds			Nonmajor	Total
	General	Non-Home	Capital	Governmental	Governmental
	Fund	Rule Sales Tax	Projects	Funds	Funds
		Fund	Fund		
Fund Balances:					
<i>Restricted for:</i>					
Employee Benefits	\$ -	\$ -	\$ -	\$ 624,854	\$ 624,854
TIF Projects	-	-	-	35,807	35,807
Maintenance of Roadways	-	-	-	1,012,902	1,012,902
Public Safety	-	-	-	87,464	87,464
Total Restricted	-	-	-	1,761,027	1,761,027
<i>Committed to:</i>					
Debt Service	-	-	-	653,132	653,132
City Improvements					
and Public Safety	-	4,588,534	-	-	4,588,534
Total Committed	-	4,588,534	-	653,132	5,241,666
<i>Assigned to:</i>					
Employee Benefits	-	-	-	52,925	52,925
Capital Projects	-	-	-	1,038,834	1,038,834
Public Safety	-	-	-	9,244	9,244
Total Assigned	-	-	-	1,101,003	1,101,003
<i>Unassigned</i>	14,250,869	-	(6,466,857)	(503,651)	7,280,361
Total Fund Balances	<u>\$14,250,869</u>	<u>\$ 4,588,534</u>	<u>(\$ 6,466,857)</u>	<u>\$ 3,011,511</u>	<u>\$ 15,384,057</u>

14. Major Customer - Water and Sewer Fund

Charges for services in the Water and Sewer Fund include charges to the state of Illinois - Stateville Correctional Center, which account for more than 30.9% of the total charges for services in the Water and Sewer Fund. Charges for water and sewer services for the year ended April 30, 2024 were \$3,331,408 and customer accounts receivable as of April 30, 2024 from Stateville Correctional Center were \$924,105 for billed usage and \$263,902 for unbilled usage.

15. Contingencies and Commitments

Litigation

From time to time, the City engages in legal and administrative proceedings with respect to employment, civil rights, property taxes and other matters. Although the City is unable to predict the outcome of these matters, the City believes that any appropriate liabilities have been established and that the final outcome of these actions will not have a material adverse effect on the results of operations or the financial position of the City.

CITY OF CREST HILL, ILLINOIS

Notes to Basic Financial Statements
April 30, 2024

15. Contingencies and Commitments*Federal Grant Programs*

The City currently participates in and in prior fiscal years has participated in various federal grant programs, principally Capitalization for Drinking Water Grants. Federal grant programs are subject to program compliance audits by the grantor agencies. The City's compliance with applicable grant requirements may be established at some future date; however, the City believes that any noncompliance will not have a material effect on the financial statements.

Fund Commitments

The City has entered into various contracts for construction projects to be paid from the Water and Sewer Fund and the Capital Projects Fund. As of April 30, 2024, the City had remaining commitments of \$1.2 million.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF CREST HILL, ILLINOIS

Required Supplementary Information
 Budgetary Comparison Information - General Fund
 Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenue				
Property Tax	\$ 1,752,011	\$ 1,736,279	\$ 2,684,348	\$ 948,069
Intergovernmental State Shared Revenues				
State Sales Tax	3,632,505	3,632,505	3,593,743	(38,762)
Other State Shared Taxes	3,570,397	3,570,397	3,894,179	323,782
Other Local Taxes	516,500	516,500	823,443	306,943
Grants	18,000	900	34,649	33,749
Licenses and Permits	1,941,650	2,655,384	2,737,266	81,882
Net Investment Income (Loss)	150,000	150,000	505,044	355,044
Charges for Services	19,000	13,000	35,808	22,808
Miscellaneous Revenue	59,000	49,788	69,247	19,459
Total Revenue	11,659,063	12,324,753	14,377,727	2,052,974
Expenditures				
Officials				
Salaries	55,000	59,000	59,107	(107)
FICA	4,000	4,000	3,664	336
Medicare	725	1,725	857	868
Contractual Services	7,500	7,500	7,037	463
Printing and Publications	2,000	-	881	(881)
Insurance & Bonding	1,250	-	-	-
Training	6,000	7,000	5,737	1,263
Travel Expense	5,000	6,500	6,500	-
Meal Expense	500	500	240	260
Dues and Subscriptions	25,000	23,000	20,178	2,822
Beautification Committee	1,000	-	-	-
Material and Supplies	3,000	1,750	631	1,119
Total Officials	110,975	110,975	104,832	6,143
Police Department				
Salaries	3,406,149	3,264,698	3,351,884	(87,186)
Clerical Salaries	223,537	223,537	139,119	84,418
Overtime Meal Reimbursement	-	1,500	592	908
Clothing Stipend Taxable	-	6,000	2,589	3,411
Overtime	200,000	250,000	250,954	(954)
Clerical Overtime	-	6,000	3,180	2,820
Insurance Benefit	945,831	945,831	880,036	65,795
Post Employment Insurance	45,000	45,000	211	44,789
FICA	23,979	23,979	12,047	11,932
Medicare	55,930	65,930	54,060	11,870
Unemployment Benefit	4,000	29,000	22,054	6,946
IMRF Expense	25,072	25,072	11,000	14,072
Police Pension Contribution	150,000	1,053,655	1,969,339	(915,684)
Contractual Services	17,500	27,500	24,969	2,531
WESCOM Expenses	345,000	345,000	306,296	38,704
Outside Services	14,000	24,000	22,570	1,430
Printing and Publications	4,500	4,500	1,611	2,889
Insurance and Bonding	1,242	1,242	-	1,242
Police Training	34,300	36,300	36,611	(311)

(Continued)

CITY OF CREST HILL, ILLINOIS

Required Supplementary Information
 Budgetary Comparison Information - General Fund
 Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Travel Expenses	\$ 2,500	\$ 2,500	\$ 1,619	\$ 881
Meal Expense	4,000	5,000	2,799	2,201
Clothing Allowance	20,000	25,000	15,998	9,002
Dues and Subscriptions	4,160	36,800	4,187	32,613
K9 Expenses	11,600	11,600	5,668	5,932
Material and Supplies	47,700	47,700	45,927	1,773
Office Supplies	2,500	6,500	8,196	(1,696)
Dare/ Crime Prevention	-	2,500	2,460	40
Office Equipment	6,000	6,000	3,545	2,455
Total Police Department	5,594,500	6,522,344	7,179,521	(657,177)
Street Department				
Salaries	423,229	302,229	374,510	(72,281)
Clerical Salaries	43,496	93,496	88,789	4,707
Overtime Meal Reimbursement	-	1,000	101	899
Seasonal Salaries	26,000	26,000	14,005	11,995
Overtime	15,000	23,000	20,291	2,709
Clerical Overtime	500	2,500	1,618	882
Snow Removal Overtime	30,000	30,000	8,792	21,208
Insurance Benefit	162,733	162,733	135,243	27,490
FICA	34,000	34,000	31,217	2,783
Medicare	7,900	7,900	7,301	599
Unemployment Benefit	-	8,000	3,985	4,015
IMRF Expense	40,000	40,000	26,104	13,896
Contractual Services	148,000	178,000	177,610	390
Julie Locating / Supplies	10,500	10,500	12,787	(2,287)
Printng and Publications	1,500	1,500	103	1,397
Engineering	188,500	188,500	196,063	(7,563)
Training	8,225	16,225	9,416	6,809
Meal Expense	3,000	5,000	2,504	2,496
Clothing Allowance	6,500	8,500	5,117	3,383
Utilities - Street	150,000	150,000	115,027	34,973
Sidewalk Replacement Outside Service	4,000	4,000	-	4,000
Material and Supplies	60,000	65,000	65,974	(974)
Office Supplies	3,000	8,000	2,907	5,093
Safety Equipment	3,500	3,500	2,291	1,209
Public Works / StormStorm Water	46,000	46,000	14,554	31,446
Total Street Department	1,415,583	1,415,583	1,316,309	99,274
Facilities Management				
Salaries	132,706	102,706	103,924	(1,218)
Janatorial Salaries	59,880	59,880	27,461	32,419
Overtime Meal Reimbursement	-	100	16	84
Overtime	-	5,000	2,612	2,388
Insurance Benefit	75,000	75,000	43,618	31,382
FICA	9,500	9,500	8,223	1,277
Medicare	1,200	6,200	1,923	4,277
IMRF Expense	25,000	8,000	6,310	1,690
Contractual Services	70,000	95,000	74,682	20,318
Training	3,000	3,000	-	3,000
Meal Expense	1,000	1,000	195	805
Safety Clothing	2,000	2,000	688	1,312
Maint. & Repair	-	-	1,296	(1,296)
Material & Supplies	45,000	56,900	50,491	6,409
Office Supplies	1,000	1,000	81	919
Total Facilities Management	425,286	425,286	321,520	103,766

(Continued)

CITY OF CREST HILL, ILLINOIS

Required Supplementary Information
 Budgetary Comparison Information - General Fund
 Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Clerical				
Contractual Services	\$ 206,400	\$ 14,594	\$ -	\$ 14,594
Technology Services	293,523	485,329	452,098	33,231
Utilities	28,878	28,878	16,070	12,808
Material & Supplies	8,000	8,000	5,426	2,574
Total Clerical	536,801	536,801	473,594	63,207
Fleet Vehicle Maintenance				
Mechanic Salaries	169,042	169,042	172,605 (	3,563)
Overtime Meal Reimbursement	-	500	24	476
Mechanic Overtime	20,000	25,000	20,857	4,143
Insurance Benefit	50,000	50,000	60,326 (	10,326)
FICA	12,000	12,000	11,937	63
Medicare	2,500	2,500	2,792 (	292)
Unemployment Benefit	-	1,000	60	940
IMRF Expense	15,000	15,000	10,759	4,241
Contractual Services	3,500	8,500	5,169	3,331
Meal Expense	250	250	-	250
Vehicle Accident Repairs	-	-	355 (	355)
Material & Supplies	110,000	110,000	110,773 (	773)
Motor Fuel & Lubricants	129,000	117,500	117,055	445
Total Fleet Vehicle Maintenance	511,292	511,292	512,712 (	1,420)
Administration				
Clerical Salaries	231,220	215,846	145,427	70,419
Insurance Benefit	82,800	37,174	33,040	4,134
FICA	20,000	20,000	8,378	11,622
Medicare	4,000	4,000	2,086	1,914
Unemployment Benefit	-	2,000	1,222	778
IMRF Expense	20,000	20,000	8,031	11,969
Wellness Expense	1,500	-	-	-
Contractual Services	218,706	268,706	323,080 (	54,374)
Legal Services	250,000	250,000	220,545	29,455
Outside Services Reimbursement	-	25,000	9,871	15,129
Consulting	25,000	25,000	1,350	23,650
Printing and Publications	35,000	35,000	17,397	17,603
Postage	35,000	2,500	545	1,955
Insurance and Bonding	349,743	352,743	374,319 (	21,576)
Training	5,000	5,000	-	5,000
Travel Expenses	10,000	10,000	-	10,000
Dues and Subscriptions	40,000	40,000	5,481	34,519
Utilities	100,000	100,000	68,273	31,727
Maintenance and Repair	2,000	2,000	129	1,871
Material & Supplies	25,000	25,000	1,855	23,145
Office Supplies	2,500	17,500	10,031	7,469
Office Equipment	5,000	5,000	-	5,000
Special Events	20,000	20,000	18,912	1,088
Total Administration	1,482,469	1,482,469	1,249,972	232,497

(Continued)

CITY OF CREST HILL, ILLINOIS

Required Supplementary Information
 Budgetary Comparison Information - General Fund
 Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended April 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
City Clerk's Office				
Salaries	\$ -	\$ -	\$ 4,409	(\$ 4,409)
Clerical Salaries	146,497	126,497	105,829	20,668
Clerical Overtime	2,500	2,500	401	2,099
Insurance Benefit	65,218	65,218	44,212	21,006
FICA	10,000	10,000	6,644	3,356
Medicare	3,000	3,000	1,554	1,446
Unemployment Benefit	-	-	1,266	(1,266)
IMRF Expense	12,000	12,000	5,540	6,460
Contractual Services	6,500	16,500	10,064	6,436
Printing and Publications	7,500	12,500	6,255	6,245
Will County Record Municipal	10,000	10,000	9,430	570
Training	800	800	-	800
Dues and Subscriptions	180	180	260	(80)
Office Supplies	2,000	7,000	3,553	3,447
Total City Clerk's Office	266,195	266,195	199,417	66,778
Treasurer's Office				
Salaries	-	132	5,796	(5,664)
Clerical Salaries	122,352	152,352	152,671	(319)
Clerical Overtime	1,000	1,000	-	1,000
Insurance Benefit	25,000	55,000	27,939	27,061
FICA	7,100	10,100	9,352	748
Medicare	2,000	3,000	2,187	813
Unemployment Benefit	-	2,000	1,487	513
IMRF Expense	9,000	9,000	7,831	1,169
Contractual Services	40,000	60,000	32,622	27,378
Training	5,000	1,000	149	851
Dues and Subscriptions	2,000	2,000	1,805	195
Office Supplies	2,000	5,000	1,996	3,004
Total Treasurer's Office	215,452	300,584	243,835	56,749
Building Inspections				
Salaries	414,834	344,834	177,770	167,064
Clerical Salaries	111,294	111,294	111,525	(231)
Clerical Overtime	4,000	9,000	7,637	1,363
Insurance Benefit	158,000	158,000	39,380	118,620
FICA	43,000	43,000	18,302	24,698
Medicare	8,000	8,000	4,280	3,720
Unemployment Benefit	1,000	1,000	1,107	(107)
IMRF Expense	43,000	43,000	14,799	28,201
Contractual Services	230,000	290,000	340,664	(50,664)
Training	3,000	3,000	160	2,840
Clothing Allowance	2,000	2,000	-	2,000
Office Supplies	8,000	13,000	8,524	4,476
Operating Equipment	2,000	2,000	131	1,869
Facade Program	25,000	25,000	-	25,000
Total Building Inspections	1,053,128	1,053,128	724,279	328,849
Total Expenditures	11,611,681	12,624,657	12,325,991	298,666
Excess (Deficiency) of Revenue Over Expenditures	47,382	(299,904)	2,051,736	2,351,640 (Continued)

CITY OF CREST HILL, ILLINOIS

Required Supplementary Information
 Budgetary Comparison Information - General Fund
 Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended April 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Other Financing (Uses)				
Transfers Out	(\$ 741,800)	(\$ 741,800)	(\$ 781,895)	(\$ 40,095)
Net Change in Fund Balance	(\$ 694,418)	(\$ 1,041,704)	1,269,841	\$ 2,311,545
Fund Balance, Beginning of Year			<u>12,981,028</u>	
Fund Balance, End of Year			<u>\$ 14,250,869</u>	

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CITY OF CREST HILL, ILLINOIS

Required Supplementary Information
 Budgetary Comparison Information - Non-Home Rule Sales Tax Fund
 Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended April 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenue				
Non-Home Rule Sales Tax	\$ 2,000,000	\$ 2,000,000	\$ 2,256,246	\$ 256,246
Total Revenue	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,256,246</u>	<u>256,246</u>
Expenditures				
General Government				
Food 4 Less Economic Incentive	50,000	50,000	40,077	9,923
Property Tax Rebate	<u>215,000</u>	<u>215,000</u>	<u>237,998</u>	(<u>22,998</u>)
Total Expenditures	<u>265,000</u>	<u>265,000</u>	<u>278,075</u>	(<u>13,075</u>)
Excess of Revenue Over Expenditures	<u>1,735,000</u>	<u>1,735,000</u>	<u>1,978,171</u>	<u>243,171</u>
Other Financing (Uses)				
Transfers Out	(<u>1,735,000</u>)	(<u>1,735,000</u>)	(<u>1,742,750</u>)	(<u>7,750</u>)
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>235,421</u>	<u>\$ 235,421</u>
Fund Balance, Beginning of Year			<u>4,353,113</u>	
Fund Balance, End of Year			<u>\$ 4,588,534</u>	

Notes to Required Supplementary Information:

The Budgetary Comparison Information schedules include only the activity of the General Fund and the Non-Home Rule Sales Tax Fund. The basis for budgeting is the same as generally accepted accounting principles, on the modified accrual basis of accounting. Amounts are reported by department. All capital outlay accounts have been presented within the respective departments. The budget was amended during the fiscal year. The Non-Home Rule Sales Tax Fund incurred expenditures in excess of budgeted expenditures in the amount of \$13,075.

CITY OF CREST HILL, ILLINOIS

Required Supplementary Information Schedules of Employer Contributions Illinois Municipal Retirement Fund Last Ten Fiscal Years

Regular Plan

Fiscal Year Ended April 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2024	\$ 170,216	\$ 170,216	\$ -	\$ 3,047,220	5.59%
2023	184,517	184,517	-	2,968,500	6.22%
2022	220,687	220,687	-	2,666,510	8.28%
2021	237,592	237,592	-	2,674,628	8.88%
2020	202,791	202,791	-	2,684,064	7.56%
2019	203,928	203,928	-	2,443,835	8.34%
2018	208,871	208,871	-	2,319,429	9.01%
2017	225,032	225,032	-	2,269,838	9.91%
2016	222,942	222,942	-	2,219,423	10.05%
2015	219,595	219,595	-	2,074,601	10.58%

Sheriff's Law Enforcement Personnel (SLEP)

Fiscal Year Ended April 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2024	\$ -	\$ -	\$ -	\$ -	N/A
2023	-	-	-	-	N/A
2022	-	-	-	-	N/A
2021	-	-	-	-	N/A
2020	-	-	-	-	N/A
2019	-	-	-	-	N/A
2018	-	-	-	-	N/A
2017	-	-	-	-	N/A
2016	-	-	-	-	N/A
2015	-	87,748 (	87,748)	-	N/A

Notes to Schedule:*Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2023 Contribution Rate***Valuation Date:*

Notes Actuarially determined contribution rates are calculated as of December 31st each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2023 Contribution Rates:

Actuarial Cost Method: Aggregate Entry Age Normal.

Amortization Method: Level Percentage of Payroll, Closed.

Remaining Amortization Period: 20-year closed period.

Asset Valuation Method: 5-Year smoothed market; 20% corridor.

Wage Growth: 2.75%.

Price Inflation: 2.25%.

Salary Increases: 2.75% to 13.75% including inflation.

Investment Rate of Return: 7.25%.

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

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

Other Information:

Notes: There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2021 actuarial valuation.

CITY OF CREST HILL, ILLINOIS

Required Supplementary Information
 Illinois Municipal Retirement Fund
 Schedules of Changes in the Net Pension Liability (Asset) and Related Ratios
 Last Ten Calendar Years

Calendar Year Ended December 31,	Regular Plan				
	2023	2022	2021	2020	2019
Total Pension Liability					
Service Cost	\$ 260,322	\$ 233,320	\$ 245,428	\$ 264,279	\$ 247,356
Interest on the Total Pension Liability	967,808	904,767	880,379	905,514	814,088
Differences Between Expected and Actual Experience of the Total Pension Liability	(564,338)	397,646	(62,325)	(706,311)	803,620
Changes of Assumptions	(22,558)	-	-	(154,666)	-
Benefit Payments, Including Refunds of Employee Contributions	(587,507)	(769,148)	(672,928)	(619,254)	(605,695)
Net Change in Total Pension Liability	53,727	766,585	390,554	(310,438)	1,259,369
Total Pension Liability - Beginning	13,514,042	12,747,457	12,356,903	12,667,341	11,407,972
Total Pension Liability - Ending (A)	<u>\$ 13,567,769</u>	<u>\$ 13,514,042</u>	<u>\$ 12,747,457</u>	<u>\$ 12,356,903</u>	<u>\$ 12,667,341</u>
Plan Fiduciary Net Position					
Contributions - Employer	\$ 159,775	\$ 226,973	\$ 236,555	\$ 229,428	\$ 182,562
Contributions - Employees	135,657	138,909	116,466	118,127	135,587
Net Investment Income	1,352,577	(1,898,031)	2,171,754	1,722,057	1,890,417
Benefit Payments, Including Refunds of Employee Contributions	(587,507)	(769,148)	(672,928)	(619,254)	(605,695)
Other (Net Transfer)	(571,329)	(70,938)	(260,992)	(610,130)	(522,574)
Net Change in Plan Fiduciary Net Position	489,173	(2,372,235)	1,590,855	840,228	2,125,445
Plan Fiduciary Net Position - Beginning	12,282,008	14,654,243	13,063,388	12,223,160	10,097,715
Plan Fiduciary Net Position - Ending (B)	<u>\$ 12,771,181</u>	<u>\$ 12,282,008</u>	<u>\$ 14,654,243</u>	<u>\$ 13,063,388</u>	<u>\$ 12,223,160</u>
Net Pension Liability (Asset) - Ending (A) - (B)	<u>\$ 796,588</u>	<u>\$ 1,232,034</u>	<u>(\$ 1,906,786)</u>	<u>(\$ 706,485)</u>	<u>\$ 444,181</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	94.13%	90.88%	114.96%	105.72%	96.49%
Covered Valuation Payroll	3,014,606	3,069,899	2,588,127	2,625,039	2,626,799
Net Pension Liability (Asset) as a Percentage of Covered Valuation Payroll	26.42%	40.13%	-73.67%	-26.91%	16.91%

Regular Plan				
2018	2017	2016	2015	2014
\$ 232,280	\$ 248,905	\$ 233,471	\$ 226,636	\$ 221,863
776,188	760,330	734,832	717,904	645,504
113,978	167,889	(71,148)	(220,102)	215,707
344,392	(371,753)	(13,525)	12,819	333,017
(583,811)	(587,422)	(541,492)	(462,265)	(444,035)
883,027	217,949	342,138	274,992	972,056
10,524,945	10,306,996	9,964,858	9,689,866	8,717,810
<u>\$ 11,407,972</u>	<u>\$ 10,524,945</u>	<u>\$ 10,306,996</u>	<u>\$ 9,964,858</u>	<u>\$ 9,689,866</u>
\$ 207,710	\$ 206,335	\$ 229,358	\$ 222,942	\$ 213,924
141,731	107,456	101,314	99,330	96,251
(592,443)	1,673,487	622,884	45,766	530,121
(583,811)	(587,422)	(541,492)	(462,265)	(444,035)
94,777	(88,189)	(30,166)	7,220	69,495
(732,036)	1,311,667	381,898	(87,007)	465,756
10,829,751	9,518,084	9,136,186	9,223,193	8,757,437
<u>\$ 10,097,715</u>	<u>\$ 10,829,751</u>	<u>\$ 9,518,084</u>	<u>\$ 9,136,186</u>	<u>\$ 9,223,193</u>
<u>\$ 1,310,257</u>	<u>(\$ 304,806)</u>	<u>\$ 788,912</u>	<u>\$ 828,672</u>	<u>\$ 466,673</u>
88.51%	102.90%	92.35%	91.68%	95.18%
2,347,004	2,273,548	2,251,419	2,207,345	2,097,293
55.83%	-13.41%	35.04%	37.54%	22.25%

(Continued)

CITY OF CREST HILL, ILLINOIS

Required Supplementary Information
 Illinois Municipal Retirement Fund
 Schedules of Changes in the Net Pension Liability (Asset) and Related Ratios
 Last Ten Calendar Years

	Sheriff's Law Enforcement Personnel (SLEP)				
Calendar Year Ended December 31,	2023	2022	2021	2020	2019
Total Pension Liability					
Service Cost	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on the Total Pension Liability	-	-	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	-	-	-	-	-
Changes of Assumptions	-	-	-	-	-
Benefit Payments, Including Refunds of Employee Contributions	-	-	-	-	-
Net Change in Total Pension Liability	-	-	-	-	-
Total Pension Liability - Beginning	-	-	-	-	-
Total Pension Liability - Ending (A)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Plan Fiduciary Net Position					
Contributions - Employer	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions - Employees	-	-	-	-	-
Net Investment Income	885	(1,391)	1,401	1,017	1,144
Benefit Payments, Including Refunds of Employee Contributions	-	-	-	-	-
Other (Net Transfer)	<u>182</u>	<u>(18)</u>	<u>(35)</u>	<u>20</u>	<u>(11)</u>
Net Change in Plan Fiduciary Net Position	<u>1,067</u>	<u>(1,409)</u>	<u>1,366</u>	<u>1,037</u>	<u>1,133</u>
Plan Fiduciary Net Position - Beginning	<u>7,412</u>	<u>8,821</u>	<u>7,455</u>	<u>6,418</u>	<u>5,285</u>
Plan Fiduciary Net Position - Ending (B)	<u>\$ 8,479</u>	<u>\$ 7,412</u>	<u>\$ 8,821</u>	<u>\$ 7,455</u>	<u>\$ 6,418</u>
Net Pension Liability (Asset) - Ending (A) - (B)	<u>(\$ 8,479)</u>	<u>(\$ 7,412)</u>	<u>(\$ 8,821)</u>	<u>(\$ 7,455)</u>	<u>(\$ 6,418)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	N/A	N/A	N/A	N/A	N/A
Covered Valuation Payroll	-	-	-	-	-
Net Pension Liability (Asset) as a Percentage of Covered Valuation Payroll	N/A	N/A	N/A	N/A	N/A

**Sheriff's Law Enforcement
Personnel (SLEP)**

2018	2017	2016	2015	2014
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	3,197	3,372	2,951
-	-	(45,823)	(6,478)	(3,275)
-	-	-	(2,305)	(14,024)
-	-	-	-	-
-	-	(42,626)	(5,411)	(14,348)
-	-	42,626	48,037	62,385
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,626</u>	<u>\$ 48,037</u>
\$ -	\$ -	\$ -	\$ 27,541	\$ 90,311
-	-	-	-	-
(461)	962	3,504	191	(758)
-	-	-	-	-
15	(10)	(45,821)	(4,992)	(7,609)
(446)	952	(42,317)	22,740	81,944
5,731	4,779	47,096	24,356	(57,588)
<u>\$ 5,285</u>	<u>\$ 5,731</u>	<u>\$ 4,779</u>	<u>\$ 47,096</u>	<u>\$ 24,356</u>
<u>(\$ 5,285)</u>	<u>(\$ 5,731)</u>	<u>(\$ 4,779)</u>	<u>(\$ 4,470)</u>	<u>\$ 23,681</u>
N/A	N/A	NA	110.49%	50.70%
-	-	-	-	-
N/A	N/A	N/A	N/A	N/A

CITY OF CREST HILL, ILLINOIS

Required Supplementary Information Schedule of Employer Contributions Police Pension Plan Last Ten Fiscal Years

	2024	2023	2022	2021
Actuarially Determined Contribution	\$ 1,205,799	\$ 1,106,348	\$ 1,150,664	\$ 1,111,660
Amount of Contributions in Relation to the Actuarially Determined Contribution	1,969,339	963,861	971,447	1,262,225
Contribution Deficiency/(Excess)	(\$ 763,540)	\$ 142,487	\$ 179,217	(\$ 150,565)
Covered Payroll (May 1st- April 30th)	3,162,093	3,099,588	3,027,910	3,054,288
Contributions as a Percentage of Covered Payroll	62.28%	31.10%	32.08%	41.33%

Notes to Schedule:

The Police Pension Plan uses the follow actuarial assumptions.

Valuation Date: May 1, 2023.

The actuarially determined contributions are calculated as of May 1st, two years prior to the valuation date. The amount reported for April 30, 2024 is from the May 1, 2022 actuary's report completed by Lauterbach and Amen, LLP for the tax levy recommendation for the December, 2023 tax levy.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method:	Entry Age Normal.
Amortization Method:	Level Percent of Pay (Closed).
Remaining Amortization Period:	100% funded over 18 Years.
Asset Valuation Method:	5-Year Smoothed Fair Value.
Inflation:	2.25%.
Projected Individual Salary Increases:	2.25% - 16.56%
Projected Increase in Total Payroll:	3.25%.
Postretirement Benefit Increases:	3.00% compounded, for Tier 1 employees, and the lesser of 3.00% or one-half of the annual increase in the CPI, simple, for Tier 2 employees.
Investment Rate of Return:	6.75%.
Mortality Table:	Pub-2010 Adjusted for Plan Status, Demographics, and Illinois Public Pension Data, as Described.
Retirement Rates:	100% L&A 2020 Illinois Police Retirement Rates Capped at age 65.
Disability and Termination Rates:	90% L&A 2020 Illinois Police Termination Rates. 100% L&A 2020 Illinois Police Disability Rates.

Other Information: There were no benefit changes during the year.

2020	2019	2018	2017	2016	2015
\$ 1,063,165	\$ 1,018,356	\$ 1,034,836	\$ 986,940	\$ 975,034	\$ 850,888
1,211,042	1,168,181	1,184,836	986,940	1,125,000	916,669
<u>(\$ 147,877)</u>	<u>(\$ 149,825)</u>	<u>(\$ 150,000)</u>	<u>\$ -</u>	<u>(\$ 149,966)</u>	<u>(\$ 65,781)</u>
3,081,264	2,984,275	3,004,198	2,719,235	2,613,885	2,457,357
39.30%	39.14%	39.44%	36.29%	43.04%	37.30%

CITY OF CREST HILL, ILLINOIS

Required Supplementary Information
Schedule of Changes in the Net Pension Liability and Related Ratios
Police Pension Plan
Last Ten Fiscal Years

	2024	2023	2022	2021
Total Pension Liability				
Service Cost	\$ 821,946	\$ 766,178	\$ 722,663	\$ 728,088
Interest	2,470,933	2,345,634	2,192,336	2,155,021
Changes of Benefit Terms	-	(33,531)	-	-
Differences Between Expected and Actual Experience	320,850	777,054	(935,297)	(498,559)
Changes of Assumptions	-	-	1,139,227	-
Benefit Payments, Including Refunds of Plan Member Contributions	(1,576,463)	(1,493,113)	(1,474,813)	(1,289,707)
Net Change in Total Pension Liability	2,037,266	2,362,222	1,644,116	1,094,843
Total Pension Liability - Beginning	37,070,434	34,708,212	33,064,096	31,969,253
Total Pension Liability - Ending (A)	<u>\$ 39,107,700</u>	<u>\$ 37,070,434</u>	<u>\$ 34,708,212</u>	<u>\$ 33,064,096</u>
Plan Fiduciary Net Position				
Contributions from Employer	\$ 1,969,339	\$ 963,861	\$ 971,447	\$ 1,262,225
Contributions from Plan Members	313,363	309,986	301,645	334,854
Contributions from Other	-	33,214	-	-
Pension Plan Net Investment Income	2,465,452	(2,584)	(2,069,951)	5,976,343
Benefit Payments, Including Refunds of Plan Member Contributions	(1,576,463)	(1,493,113)	(1,474,813)	(1,289,707)
Pension Plan Administrative Expense	(48,864)	(48,858)	(40,661)	(48,301)
Other Changes	2,520	-	-	-
Net Change in Plan Fiduciary Net Position	3,125,347	(237,494)	(2,312,333)	6,235,414
Plan Fiduciary Net Position - Beginning	25,249,798	25,487,292	27,799,625	21,564,211
Plan Fiduciary Net Position - Ending (B)	<u>\$ 28,375,145</u>	<u>\$ 25,249,798</u>	<u>\$ 25,487,292</u>	<u>\$ 27,799,625</u>
Net Pension Liability - Ending (A) - (B)	<u>\$ 10,732,555</u>	<u>\$ 11,820,636</u>	<u>\$ 9,220,920</u>	<u>\$ 5,264,471</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.56%	68.11%	73.43%	84.08%
Covered Payroll	3,162,093	3,099,588	3,027,910	3,054,288
Net Pension Liability as a Percentage of Covered Payroll	339.41%	381.36%	304.53%	172.36%

2020	2019	2018	2017	2016	2015
\$ 732,730	\$ 737,282	\$ 714,674	\$ 667,920	\$ 606,704	\$ 760,696
2,082,947	1,957,732	1,850,374	1,829,116	1,878,292	1,602,025
266,179	-	-	-	-	-
246,080	272,507	52,770	(559,159)	(747,369)	-
(532,442)	615	-	(731,776)	(1,629,655)	-
(1,165,259)	(1,193,424)	(974,843)	(829,987)	(791,008)	(726,404)
1,630,235	1,774,712	1,642,975	376,114	(683,036)	1,636,317
30,339,018	28,564,306	26,921,331	26,545,217	27,228,253	25,591,936
<u>\$ 31,969,253</u>	<u>\$ 30,339,018</u>	<u>\$ 28,564,306</u>	<u>\$ 26,921,331</u>	<u>\$ 26,545,217</u>	<u>\$ 27,228,253</u>
\$ 1,211,042	\$ 1,168,181	\$ 1,184,836	\$ 986,940	\$ 1,125,000	\$ 916,669
307,526	281,904	271,604	258,324	244,196	237,697
-	-	-	-	-	-
392,145	1,260,262	1,247,189	1,606,767	99,274	1,120,894
(1,165,259)	(1,193,424)	(974,843)	(829,987)	(791,008)	(726,404)
(55,318)	(48,747)	(56,560)	(48,070)	(51,196)	(45,463)
-	-	-	-	-	-
690,136	1,468,176	1,672,226	1,973,974	626,266	1,503,393
20,874,075	19,405,899	17,733,673	15,759,699	15,133,433	13,630,040
<u>\$ 21,564,211</u>	<u>\$ 20,874,075</u>	<u>\$ 19,405,899</u>	<u>\$ 17,733,673</u>	<u>\$ 15,759,699</u>	<u>\$ 15,133,433</u>
<u>\$ 10,405,042</u>	<u>\$ 9,464,943</u>	<u>\$ 9,158,407</u>	<u>\$ 9,187,658</u>	<u>\$ 10,785,518</u>	<u>\$ 12,094,820</u>
67.45%	68.80%	67.94%	65.87%	59.37%	55.58%
3,081,264	2,984,275	3,004,198	2,719,235	2,613,885	2,457,357
337.69%	317.16%	304.85%	337.88%	412.62%	492.19%

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CITY OF CREST HILL, ILLINOIS

Required Supplementary Information Schedule of Investment Returns Police Pension Plan Last Ten Fiscal Years

Annual Money-Weighted Rate of Return, Net of Investment Expense:

Police Pension Fund	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
	9.57%	0.30%	-7.49%	27.39%
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2015</u>
	1.84%	6.39%	6.93%	8.10%
	<u>2017</u>	<u>2016</u>		
	9.88%	0.60%		

CITY OF CREST HILL, ILLINOIS

Required Supplementary Information Other Postemployment Benefits Retiree Healthcare Benefit Program Schedule of Changes in the Total OPEB Liability and Related Ratios Last Seven Fiscal Years

Fiscal Year Ended April 30,	2024	2023	2022
Total OPEB Liability			
Service Cost	\$ 309,248	\$ 314,842	\$ 297,230
Interest on the Total OPEB Liability	289,462	262,094	171,337
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total OPEB Liability	(3,037,569)	-	865,486
Changes of Assumptions	(65,378)	(376,772)	(582,767)
Benefit Payments	(180,856)	(149,154)	(119,371)
Net Change in Total OPEB Liability	(2,685,093)	51,010	631,915
Total OPEB Liability - Beginning	8,290,488	8,239,478	7,607,563
Total OPEB Liability - Ending	<u>\$ 5,605,395</u>	<u>\$ 8,290,488</u>	<u>\$ 8,239,478</u>
Covered - Employee Payroll	6,187,516	6,563,452	6,372,284
Total OPEB Liability as a Percentage of Covered - Employee Payroll	90.59%	126.31%	129.30%

Notes to Schedule:

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

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
\$ 262,198	\$ 47,976	\$ 49,488	\$ 47,598
179,159	69,489	61,320	59,419
-	967,882	-	-
-	286,277	-	-
245,003	4,207,728	29,487	-
(154,392)	(158,105)	(61,121)	(57,121)
531,968	5,421,247	79,174	49,896
7,075,595	1,654,348	1,575,174	1,525,278
<u>\$ 7,607,563</u>	<u>\$ 7,075,595</u>	<u>\$ 1,654,348</u>	<u>\$ 1,575,174</u>
6,186,683	6,006,489	5,444,741	5,278,719
122.97%	117.80%	30.38%	29.84%

OTHER SUPPLEMENTARY INFORMATION

GOVERNMENTAL FUNDS

Capital Projects Fund - To account for and report financial resources set aside by the City for budgeted capital projects.

Nonmajor Special Revenue Funds

To account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Illinois Municipal Retirement Fund (IMRF) - To account for revenues derived from a separate property tax levy which are subsequently paid to the Illinois Municipal Retirement Fund for employee benefits. The City did not adopt a budget for this fund for the fiscal year ended April 30, 2024.

Motor Fuel Tax Fund - To account for allotments of Motor Fuel taxes. These allotments are received from the Illinois Department of Transportation and are used for road projects.

Weber Road TIF Fund - To account for property taxes received from the formation of the Weber Road Tax Increment Financing District to be used for development purposes. The City did not adopt a budget for this fund for the fiscal year ended April 30, 2024.

Larkin and Route 30 TIF Fund - To account for property taxes received from the formation of the Larkin and Route 30 Tax Increment Financing District to be used for development purposes.

Weber Division TIF Fund - To account for property taxes received from the formation of the Weber Division Tax Increment Financing District to be used for development purposes.

Police Special Asset Fund - To account for certain fines received from the Will County Circuit Clerk to be used for law enforcement purposes.

Nonmajor Debt Service Fund

This fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest on general long-term debt.

General Debt Service Fund - To accounts for the payment of principal and interest on general obligation bonds.

Nonmajor Capital Projects Fund

This fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Capital Replacement Fund - To account for monies transferred from other City Funds to replace aging equipment.

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CITY OF CREST HILL, ILLINOIS

Capital Projects Fund Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended April 30, 2024

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenue			
Grants	\$ 1,324,305	\$ 1,324,305	\$ -
Total Revenue	1,324,305	1,324,305	-
Expenditures			
Capital Outlay			
Facility Construction	5,750,256	4,664,379	1,085,877
Total Expenditures	5,750,256	4,664,379	1,085,877
(Deficiency) of Revenue Over Expenditures	(4,425,951)	(3,340,074)	1,085,877
Other Financing Sources			
Transfers In	1,713,200	1,713,200	-
Total Other Financing Sources	1,713,200	1,713,200	-
Net Change in Fund Balance	(\$ 2,712,751)	(1,626,874)	\$ 1,085,877
Fund Balance (Deficit), Beginning of Year		(4,839,983)	
Fund Balance (Deficit), End of Year		(\$ 6,466,857)	

CITY OF CREST HILL, ILLINOIS

Combining Balance Sheet
Nonmajor Governmental Funds
April 30, 2024

	Special Revenue Funds			
	IMRF Fund	Motor Fuel Tax Fund	Weber Road TIF Fund	Larkin and Route 30 TIF Fund
Assets				
Cash	\$ 645,357	\$ -	\$ -	\$ 85,018
Deposit with Fiscal Agent	-	-	-	-
Investments	32,422	992,061	-	-
Receivables, Net of Allowance for Uncollectible Amounts:				
Property Taxes	-	-	-	26,256
Intergovernmental	-	73,582	-	-
Total Assets	<u>\$ 677,779</u>	<u>\$ 1,103,911</u>	<u>\$ -</u>	<u>\$ 111,274</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$ -	\$ 91,009	\$ 185,004	\$ 15,635
Unearned Revenue	-	-	-	-
Due to Other Funds	-	-	292,793	33,575
Total Liabilities	<u>-</u>	<u>91,009</u>	<u>477,797</u>	<u>49,210</u>
Deferred Inflows of Resources				
Deferred Property Taxes	\$ -	\$ -	\$ -	\$ 26,257
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,257</u>
Fund Balances				
Restricted	624,854	1,012,902	-	35,807
Committed	-	-	-	-
Assigned	52,925	-	-	-
Unassigned	-	-	(477,797)	-
Total Fund Balances	<u>677,779</u>	<u>1,012,902</u>	<u>(477,797)</u>	<u>35,807</u>
Total Liabilities and Fund Balances	<u>\$ 677,779</u>	<u>\$ 1,103,911</u>	<u>\$ -</u>	<u>\$ 111,274</u>

			Debt Service Fund	Capital Projects Fund	
Weber Division TIF Fund	Police Special Assets Fund	Total Special Revenue Funds	General Debt Service Fund	Capital Replacement Fund	Total Nonmajor Governmental Funds
\$ -	\$ 224,256	\$ 954,631	\$ 62,457	\$ 1,044,932	\$ 2,062,020
-	-	-	590,675	-	590,675
-	13,624	1,038,107	-	-	1,038,107
102,040	-	128,296	-	-	128,296
-	-	73,582	-	-	73,582
<u>\$ 102,040</u>	<u>\$ 237,880</u>	<u>\$ 2,232,884</u>	<u>\$ 653,132</u>	<u>\$ 1,044,932</u>	<u>\$ 3,930,948</u>
\$ -	\$ -	\$ 291,648	\$ -	\$ 6,098	\$ 297,746
-	141,172	141,172	-	-	141,172
25,854	-	352,222	-	-	352,222
25,854	141,172	785,042	-	6,098	791,140
<u>\$ 102,040</u>	<u>\$ -</u>	<u>128,297</u>	<u>\$ -</u>	<u>\$ -</u>	<u>128,297</u>
102,040	-	128,297	-	-	128,297
-	87,464	1,761,027	-	-	1,761,027
-	-	-	653,132	-	653,132
-	9,244	62,169	-	1,038,834	1,101,003
(25,854)	-	(503,651)	-	-	(503,651)
(25,854)	96,708	1,319,545	653,132	1,038,834	3,011,511
<u>\$ 102,040</u>	<u>\$ 237,880</u>	<u>\$ 2,232,884</u>	<u>\$ 653,132</u>	<u>\$ 1,044,932</u>	<u>\$ 3,930,948</u>

CITY OF CREST HILL, ILLINOIS

Combining Statement of Revenue, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended April 30, 2024

	Special Revenue Funds			
	IMRF Fund	Motor Fuel Tax Fund	Weber Road TIF Fund	Larkin and Route 30 TIF Fund
Revenue				
Property Tax	\$ -	\$ -	\$ -	\$ 26,549
Grants and Allotments	-	919,930	-	-
Net Investment Income (Loss)	-	129,440	-	-
Total Revenue	-	1,049,370	-	26,549
Expenditures				
Current:				
General Government	-	-	-	18,800
Public Safety	-	-	-	-
Highways and Streets	-	340,358	-	-
Debt Service - Interest on Bonds	-	-	-	-
Debt Service - Principal on Bonds	-	-	-	-
Debt Service - Interest on Leases	-	-	-	-
Debt Service - Principal on Leases	-	-	-	-
Capital Outlay	-	254,067	-	-
Total Expenditures	-	594,425	-	18,800
Excess (Deficiency) of Revenue Over Expenditures	-	454,945	-	7,749
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	454,945	-	7,749
Fund Balances (Deficits), Beginning of Year	677,779	557,957	(477,797)	28,058
Fund Balances (Deficits), End of Year	\$ 677,779	\$ 1,012,902	(\$ 477,797)	\$ 35,807

			Debt Service Fund	Capital Projects Fund	
Weber Division TIF Fund	Police Special Assets Fund	Total Special Revenue Funds	General Debt Service Fund	Capital Replacement Fund	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ 26,549	\$ -	\$ -	\$ 26,549
-	17,460	937,390	-	-	937,390
-	-	129,440	-	-	129,440
-	17,460	1,093,379	-	-	1,093,379
25,854	-	44,654	-	-	44,654
-	1,055	1,055	-	-	1,055
-	-	340,358	-	-	340,358
-	-	-	371,575	-	371,575
-	-	-	390,000	-	390,000
-	-	-	5,024	-	5,024
-	-	-	103,251	-	103,251
-	-	254,067	-	-	254,067
25,854	1,055	640,134	869,850	-	1,509,984
(25,854)	16,405	453,245	(869,850)	-	(416,605)
-	-	-	879,625	68,180	947,805
-	-	-	-	(68,180)	(68,180)
-	-	-	879,625	-	879,625
(25,854)	16,405	453,245	9,775	-	463,020
-	80,303	866,300	643,357	1,038,834	2,548,491
(\$ 25,854)	\$ 96,708	\$ 1,319,545	\$ 653,132	\$ 1,038,834	\$ 3,011,511

CITY OF CREST HILL, ILLINOIS

Motor Fuel Tax Fund Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended April 30, 2024

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenue			
Intergovernmental Revenue	\$ 922,759	\$ 919,930	(\$ 2,829)
Net Investment Income (Loss)	-	129,440	129,440
Total Revenue	<u>922,759</u>	<u>1,049,370</u>	<u>126,611</u>
Expenditures			
Highways and Streets			
Contractual Services	212,500	111,051	101,449
Engineering Services	176,500	90,861	85,639
Material and Supplies	<u>138,000</u>	<u>138,446</u>	(446)
Total Highways and Streets	<u>527,000</u>	<u>340,358</u>	<u>186,642</u>
Capital Outlay			
Capital Construction	<u>395,759</u>	<u>254,067</u>	<u>141,692</u>
Total Expenditures	<u>922,759</u>	<u>594,425</u>	<u>328,334</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>454,945</u>	<u>\$ 454,945</u>
Fund Balance, Beginning of Year		<u>557,957</u>	
Fund Balance, End of Year		<u>\$ 1,012,902</u>	

CITY OF CREST HILL, ILLINOIS

Weber Road TIF Fund Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended April 30, 2024

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenue			
Total Revenue	\$ -	\$ -	\$ -
Expenditures			
Total Expenditures	-	-	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance (Deficit), Beginning of Year		(477,797)	
Fund Balance (Deficit), End of Year		(\$ 477,797)	

CITY OF CREST HILL, ILLINOIS

Larkin & Route 30 TIF Fund Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended April 30, 2024

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenue			
Property Tax	\$ 35,000	\$ 26,549	(\$ 8,451)
Total Revenue	35,000	26,549	(8,451)
Expenditures			
General Government			
Legal Services	-	464	(464)
Engineering Services	-	18,336	(18,336)
Total Expenditures	35,000	18,800	16,200
Net Change in Fund Balance	\$ -	7,749	\$ 7,749
Fund Balance, Beginning of Year		28,058	
Fund Balance, End of Year		\$ 35,807	

CITY OF CREST HILL, ILLINOIS

Weber Division TIF Fund Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended April 30, 2024

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenue			
Property Tax	\$ 35,000	\$ -	(\$ 35,000)
Total Revenue	<u>35,000</u>	<u>-</u>	<u>(35,000)</u>
Expenditures			
General Government			
Legal Services	-	3,671	(3,671)
Consulting	-	21,940	(21,940)
Contractual Services	<u>35,000</u>	<u>243</u>	<u>34,757</u>
Total Expenditures	<u>35,000</u>	<u>25,854</u>	<u>9,146</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>(25,854)</u>	<u>(\$ 25,854)</u>
Fund Balance, Beginning of Year		<u>-</u>	
Fund Balance (Deficit), End of Year		<u>(\$ 25,854)</u>	

CITY OF CREST HILL, ILLINOIS

Police Special Assets Fund Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended April 30, 2024

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenue			
Grants	\$ 8,500	\$ 17,460	\$ 8,960
Total Revenue	8,500	17,460	8,960
Expenditures			
Public Safety			
Material & Supplies	-	1 (	1)
Capital Outlay			
Capital Equipment	8,500	1,054	7,446
Total Expenditures	8,500	1,055	7,445
Net Change in Fund Balance	\$ -	16,405	\$ 16,405
Fund Balance, Beginning of Year		80,303	
Fund Balance, End of Year		\$ 96,708	

CITY OF CREST HILL, ILLINOIS

General Debt Service Fund Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended April 30, 2024

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenue			
Total Revenue	\$ -	\$ -	\$ -
Expenditures			
Debt Service - Interest on Bonds	373,600	371,575	2,025
Debt Service - Principal on Bonds	390,000	390,000	-
Debt Service - Interest on Leases	-	5,024	(5,024)
Debt Service - Principal on Leases	-	103,251	(103,251)
Total Expenditures	763,600	869,850	(106,250)
(Deficiency) of Revenue Over Expenditures	(763,600)	(869,850)	(106,250)
Other Financing Sources			
Transfers In	763,600	879,625	116,025
Total Other Financing Sources	763,600	879,625	116,025
Net Change in Fund Balance	\$ -	9,775	\$ 9,775
Fund Balance, Beginning of Year		643,357	
Fund Balance, End of Year		\$ 653,132	

CITY OF CREST HILL, ILLINOIS

Capital Replacement Fund Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended April 30, 2024

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenue			
Miscellaneous Revenue	\$ -	\$ -	\$ -
Total Revenue	-	-	-
Expenditures			
Capital Outlay			
Vehicles	68,180	-	68,180
Total Expenditures	68,180	-	68,180
(Deficiency) of Revenue Over Expenditures	(68,180)	-	68,180
Other Financing (Uses)			
Transfers Out	-	(68,180)	(68,180)
Transfers In	68,180	68,180	-
Total Other Financing (Uses)	68,180	-	(68,180)
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, Beginning of Year		1,038,834	
Fund Balance, End of Year		\$ 1,038,834	

MAJOR PROPRIETARY FUNDS

Water and Sewer Fund - To account for the revenue and expense related to providing a safe, potable water supply for domestic and industrial usage and for maintaining a dependable system for collecting and treating the wastewaters of the City.

Refuse Fund - To account for the revenue and expense related to providing municipal waste collection services to the citizens of the City. Prior to 2016, refuse services were accounted for in the City's General Fund.

CITY OF CREST HILL, ILLINOIS

Schedule of Revenue, Expenses and Changes in Net Position Budget and Actual Water and Sewer Fund For the Year Ended April 30, 2024

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Operating Revenue			
Charges for Services	\$ 10,750,000	\$ 10,500,707	(\$ 249,293)
Central Service Fees	-	267,414	267,414
Total Operating Revenue	10,750,000	10,768,121	18,121
Operating Expenses			
Water	8,108,420	1,750,337	6,358,083
Sewer	784,118	492,594	291,524
Sewer Treatment Plant	17,285,623	1,265,065	16,020,558
Water Administration	3,355,707	2,770,054	585,653
Depreciation	-	2,068,024	(2,068,024)
Total Operating Expenses	29,533,868	8,346,074	21,187,794
Operating Income (Loss)	(18,783,868)	2,422,047	21,205,915
Non-Operating Revenue (Expenses)			
Miscellaneous Revenue	96,804	142,187	45,383
Interest Earnings	-	405,471	405,471
IEPA Loan Forgiveness	-	3,276,296	3,276,296
Interest Expense	(1,736,610)	(521,298)	1,215,312
Total Non-Operating Revenue (Expenses)	13,360,194	3,302,656	(10,057,538)
Change in Net Position	(\$ 5,491,854)	5,656,523	\$ 11,148,377
Net Position, Beginning of Year		51,438,939	
Net Position, End of Year		\$ 57,095,462	

CITY OF CREST HILL, ILLINOIS

Schedule of Revenue, Expenses and Changes in Net Position Budget and Actual Refuse Fund For the Year Ended April 30, 2024

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Operating Revenue			
Charges for Services	\$ 1,395,712	\$ 1,396,307	\$ 595
Total Operating Revenue	<u>1,395,712</u>	<u>1,396,307</u>	<u>595</u>
Operating Expenses			
Refuse Disposal	<u>1,395,712</u>	<u>1,350,677</u>	<u>45,035</u>
Total Operating Expenses	<u>1,395,712</u>	<u>1,350,677</u>	<u>45,035</u>
Change in Net Position	<u>\$ -</u>	45,631	<u>\$ 45,631</u>
Net Position, Beginning of Year		<u>352,887</u>	
Net Position, End of Year		<u>\$ 398,518</u>	

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TRUST FUNDS

Pension Trust Fund

Crest Hill Police Pension Fund – To account for City contributions (generally from property tax revenue), and contributions from participants used to fund the pension plan and payments to beneficiaries in accordance with the Illinois Pension Code.

CITY OF CREST HILL, ILLINOIS

Police Pension Fund
Schedule of Changes in Plan Net Position - Budget and Actual
For the Year Ended April 30, 2024

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Additions			
Contributions			
Employer Contributions	\$ 1,080,141	\$ 1,969,339	\$ 889,198
Plan Member Contributions	<u>295,368</u>	<u>313,363</u>	<u>17,995</u>
Total Contributions	<u>1,375,509</u>	<u>2,285,222</u>	<u>909,713</u>
Investment Income			
Interest	240,483	186,021 (	54,462)
Net Appreciation in Fair Value of Investments	<u>-</u>	<u>2,294,492</u>	<u>2,294,492</u>
Investment Income Gross	240,483	2,480,513	2,240,030
Less Investment Expense	(70,000)	(15,061)	<u>54,939</u>
Total Investment Income	<u>170,483</u>	<u>2,465,452</u>	<u>2,294,969</u>
Total Additions	<u>1,545,992</u>	<u>4,750,674</u>	<u>3,204,682</u>
Deductions			
Pension Benefit Payments and Refunds	1,499,492	1,576,463 (	76,971)
Administrative Expenses	<u>46,500</u>	<u>48,864</u>	<u>2,364</u>
Total Deductions	<u>1,545,992</u>	<u>1,625,327</u>	<u>(79,335)</u>
Net Increase in Net Position	<u>\$ -</u>	3,125,347	<u>\$ 3,125,347</u>
Net Position Restricted for Pensions			
Beginning of Year		<u>25,249,798</u>	
End of Year		<u>\$ 28,375,145</u>	

OTHER SUPPLEMENTAL SCHEDULES

CITY OF CREST HILL, ILLINOIS

Schedule of Debt Service Requirements April 30, 2024

General Obligation Bonds	Payable in the				
	Year Ending				
	April 30,	Rate	Principal	Interest	Total
Bonds Series 2019B	2025	5.00%	\$ 410,000	\$ 351,100	\$ 761,100
Dated December 3, 2019	2026	5.00%	515,000	327,975	842,975
Interest payable May 1st and	2027	5.00%	545,000	301,475	846,475
November 1st of each year	2028	5.00%	570,000	273,600	843,600
	2029	3.00%	600,000	250,350	850,350
	2030	3.00%	615,000	232,125	847,125
	2031	3.00%	635,000	213,375	848,375
	2032	3.00%	655,000	194,025	849,025
	2033	3.00%	690,000	173,850	863,850
	2034	3.00%	710,000	152,850	862,850
	2035	3.00%	735,000	131,175	866,175
	2036	3.00%	755,000	108,825	863,825
	2037	3.00%	775,000	85,875	860,875
	2038	3.00%	800,000	62,250	862,250
	2039	3.00%	825,000	37,875	862,875
	2040	3.00%	850,000	12,750	862,750
			<u>\$ 10,685,000</u>	<u>\$ 2,909,475</u>	<u>\$ 13,594,475</u>

Waterworks and Sewerage Revenue	Payable in the				
	Year Ending				
	April 30,	Rate	Principal	Interest	Total
Bonds Series 2019A	2025	5.00%	\$ 990,000	\$ 510,600	\$ 1,500,600
Dated December 3, 2019	2026	5.00%	1,040,000	459,850	1,499,850
Interest payable May 1st and	2027	5.00%	1,095,000	406,475	1,501,475
November 1st of each year	2028	5.00%	1,150,000	350,350	1,500,350
	2029	3.00%	1,205,000	303,525	1,508,525
	2030	3.00%	1,240,000	266,850	1,506,850
	2031	3.00%	1,280,000	229,050	1,509,050
	2032	3.00%	1,315,000	190,125	1,505,125
	2033	3.00%	1,355,000	150,075	1,505,075
	2034	3.00%	1,400,000	108,750	1,508,750
	2035	3.00%	1,440,000	66,150	1,506,150
	2036	3.00%	1,485,000	22,275	1,507,275
			<u>\$ 14,995,000</u>	<u>\$ 3,064,075</u>	<u>\$ 18,059,075</u>

(Continued)

Loan Payable to Illinois Environmental Protection Agency - L17-3405 Dated November 15, 2011	Payable in the Year Ending	Rate	Principal	Interest	Total
	April 30,				
	2025	1.25%	\$ 102,221	\$ 26,328	\$ 128,549
	2026	1.25%	206,363	23,772	230,135
	2027	1.25%	208,950	21,185	230,135
	2028	1.25%	211,571	18,564	230,135
	2029	1.25%	214,223	15,912	230,135
	2030	1.25%	216,910	13,225	230,135
	2031	1.25%	219,630	10,505	230,135
	2032	1.25%	222,383	7,752	230,135
	2033	1.25%	225,172	4,963	230,135
	2034	1.25%	227,996	2,140	230,136
			<u>\$ 2,055,419</u>	<u>\$ 144,346</u>	<u>\$ 2,199,765</u>

CITY OF CREST HILL, ILLINOIS

Schedule of Revenue Bond Ordinance Disclosures April 30, 2024

Number of customers receiving sewer service	6,776
Number of customers receiving water service	6,909
Number of customers receiving garbage service	5,831
 Sewage treated	 1,062,352,000 gallons
Water pumped	651,138,000 gallons
Water billed	524,869,498 gallons
 Rates for water service only:	
400 cu. ft./mo.	\$ 34.81/mo.
Over 400 cu. ft.	\$ 6.85/100 cu. ft. over 400 cu. ft.
 Rates for sewer service only:	
0-400 cu. ft./mo.	\$ 30.02/mo.
Over 400 cu. ft./mo.	\$ 7.04/100 cu. ft. over 400 cu. ft.
 Rates for unmetered sewer service only:	
0-1000 cu. ft./mo.	\$ 86.35/mo.
 Rates for debt service charges:	
400 cu. ft./mo.	\$ 1.04/mo.
Over 400 cu. ft.	\$ 0.26/100 cu. ft. over 400 cu. ft.

STATISTICAL SECTION (UNAUDITED)

This part of the City's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Financial Trends

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

Revenue Capacity

These schedules contain information to help the reader assess the City's most significant local revenue source, property tax.

Debt Capacity

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

Demographic and Economic Information

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

Operating Information

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

Sources:

Unless otherwise noted, the information in these schedules is derived from the Annual Financial Reports for the relevant year.

CITY OF CREST HILL, ILLINOIS

Net Position by Component - Last Ten Fiscal Years

	2015	2016	2017	2018
Governmental Activities				
Net Investment in Capital Assets	\$ 16,440,023	\$ 17,373,903	\$ 19,501,921	\$ 21,824,469
Restricted	2,040,295	1,430,345	1,270,142	1,285,065
Unrestricted	11,713,806	1,523,206	1,271,718	28,971
Total Governmental Activities	<u>30,194,124</u>	<u>20,327,454</u>	<u>22,043,781</u>	<u>23,138,505</u>
Business-Type Activities				
Net Investment in Capital Assets	25,487,823	26,716,322	26,603,695	27,682,998
Restricted	3,096,636	3,226,264	3,403,078	3,413,770
Unrestricted	7,853,078	7,333,299	8,519,343	8,087,553
Total Business Type Activities	<u>36,437,537</u>	<u>37,275,885</u>	<u>38,526,116</u>	<u>39,184,321</u>
Primary Government				
Net Investment in Capital Assets	41,927,846	44,090,225	46,105,616	49,507,467
Restricted	5,136,931	4,656,609	4,673,220	4,698,835
Unrestricted	19,566,884	8,856,505	9,791,061	8,116,524
Total Primary Government	<u>\$ 66,631,661</u>	<u>\$ 57,603,339</u>	<u>\$ 60,569,897</u>	<u>\$ 62,322,826</u>

2019	2020	2021	2022	2023	2024
\$ 22,973,995	\$ 21,895,071	\$ 23,619,641	\$ 30,902,801	\$ 33,413,839	\$ 38,934,399
1,456,452	1,943,286	2,396,566	1,799,111	1,289,340	1,769,506
929,008	(1,014,136)	1,877,402	(2,363,160)	(738,099)	76,648
<u>25,359,455</u>	<u>22,824,221</u>	<u>27,893,609</u>	<u>30,338,752</u>	<u>33,965,080</u>	<u>40,780,553</u>
28,563,690	30,193,680	32,071,222	34,022,867	35,643,469	45,781,860
3,432,284	3,952,323	4,065,038	3,691,236	-	-
9,020,069	7,729,428	7,743,531	8,414,700	16,148,357	11,712,120
<u>41,016,043</u>	<u>41,875,431</u>	<u>43,879,791</u>	<u>46,128,803</u>	<u>51,791,826</u>	<u>57,493,980</u>
51,537,685	52,088,751	55,690,863	64,925,668	69,057,308	84,716,259
4,888,736	5,895,609	6,461,604	5,490,347	1,289,340	1,769,506
9,949,077	6,715,292	9,620,933	6,051,540	15,410,258	11,788,768
<u>\$ 66,375,498</u>	<u>\$ 64,699,652</u>	<u>\$ 71,773,400</u>	<u>\$ 76,467,555</u>	<u>\$ 85,756,906</u>	<u>\$ 98,274,533</u>

CITY OF CREST HILL, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years

	2015	2016	2017	2018
Program Expenses				
Governmental Activities				
General Government	\$ 2,520,394	\$ 2,523,082	\$ 2,525,837	\$ 2,979,889
Public Safety	5,160,099	5,305,744	5,137,894	5,267,878
Highways and Streets	2,207,495	2,672,515	1,955,432	1,723,554
Planning and Zoning/Refuse	1,559,115	313,446	288,219	338,328
Interest on Debt	3,640	1,873	-	-
Total Governmental Expenses	<u>11,450,743</u>	<u>10,816,660</u>	<u>9,907,382</u>	<u>10,309,649</u>
Business-Type Activities				
Water and Sewer	5,425,693	7,176,597	7,027,295	7,017,268
Refuse Disposal	-	1,154,333	1,204,714	1,244,054
Total Business-Type Expenses	<u>5,425,693</u>	<u>8,330,930</u>	<u>8,232,009</u>	<u>8,261,322</u>
Total Program Expenses	<u>16,876,436</u>	<u>19,147,590</u>	<u>18,139,391</u>	<u>18,570,971</u>
Program Revenues				
Governmental Activities				
Charges for Services				
General Government	400,770	502,858	407,765	463,991
Public Safety	146,099	114,639	127,372	118,464
Planning and Zoning/Refuse	1,310,288	93,655	126,778	469,153
Operating Grants and Contributions	129,830	23,805	12,525	169,335
Capital Grants and Contributions	725,223	567,629	562,812	1,001,646
Total Governmental Activities	<u>2,712,210</u>	<u>1,302,586</u>	<u>1,237,252</u>	<u>2,222,589</u>
Program Revenues				
Business-type Activities				
Charges for Services				
Water and Sewer	7,414,990	7,415,734	7,959,561	7,674,282
Refuse Disposal	-	1,178,769	1,196,682	1,248,421
Operating Grants and Contributions	392,603	390,198	384,402	379,611
Total Business-Type Activities	<u>7,807,593</u>	<u>8,984,701</u>	<u>9,540,645</u>	<u>9,302,314</u>
Total Program Revenues	<u>10,519,803</u>	<u>10,287,287</u>	<u>10,777,897</u>	<u>11,524,903</u>
Net (Expense)/Revenue				
Governmental Activities	(8,738,533)	(9,514,074)	(8,670,130)	(8,087,060)
Business-Type Activities	<u>2,381,900</u>	<u>653,771</u>	<u>1,308,636</u>	<u>1,040,992</u>
Total Net (Expense) / Revenue	<u>(\$ 6,356,633)</u>	<u>(\$ 8,860,303)</u>	<u>(\$ 7,361,494)</u>	<u>(\$ 7,046,068)</u>

2019	2020	2021	2022	2023	2024
\$ 2,368,942	\$ 2,720,456	\$ 2,276,327	\$ 2,655,350	\$ 2,128,825	\$ 2,564,086
5,544,014	9,111,114	4,759,288	5,826,039	6,608,182	5,174,378
2,219,578	2,386,844	2,481,050	2,741,982	5,306,468	3,353,075
384,778	741,312	524,742	729,504	739,854	868,930
-	138,558	377,469	368,958	353,111	335,982
<u>10,517,312</u>	<u>15,098,284</u>	<u>10,418,876</u>	<u>12,321,833</u>	<u>15,136,440</u>	<u>12,296,451</u>
7,051,760	8,328,072	7,124,363	7,339,256	7,685,245	8,867,372
1,278,483	1,312,167	1,225,879	1,265,505	1,307,409	1,350,677
<u>8,330,243</u>	<u>9,640,239</u>	<u>8,350,242</u>	<u>8,604,761</u>	<u>8,992,654</u>	<u>10,218,049</u>
<u>18,847,555</u>	<u>24,738,523</u>	<u>18,769,118</u>	<u>20,926,594</u>	<u>24,129,094</u>	<u>22,514,500</u>
397,009	391,805	357,484	370,431	430,835	426,585
139,609	124,580	103,411	154,483	181,491	138,575
393,839	84,296	189,041	268,423	404,116	1,067,236
166,547	24,621	897,587	141,060	2,821,709	1,386,151
<u>562,473</u>	<u>777,256</u>	<u>827,080</u>	<u>891,754</u>	<u>840,228</u>	<u>910,193</u>
<u>1,659,477</u>	<u>1,402,558</u>	<u>2,374,603</u>	<u>1,826,151</u>	<u>4,678,379</u>	<u>3,928,740</u>
8,483,701	8,987,274	9,047,022	9,552,778	10,224,732	10,910,308
1,315,107	1,331,963	1,256,094	1,298,372	1,347,090	1,396,307
<u>375,391</u>	<u>183,568</u>	<u>36,241</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>10,174,199</u>	<u>10,502,805</u>	<u>10,339,357</u>	<u>10,851,150</u>	<u>11,571,822</u>	<u>12,306,615</u>
<u>11,833,676</u>	<u>11,905,363</u>	<u>12,713,960</u>	<u>12,677,301</u>	<u>16,250,201</u>	<u>16,235,355</u>
(8,857,835)	(13,695,726)	(8,044,273)	(10,495,682)	(10,458,061)	(8,367,711)
<u>1,843,956</u>	<u>862,566</u>	<u>1,989,115</u>	<u>2,246,389</u>	<u>2,579,168</u>	<u>2,088,566</u>
<u>(\$ 7,013,879)</u>	<u>(\$ 12,833,160)</u>	<u>(\$ 6,055,158)</u>	<u>(\$ 8,249,293)</u>	<u>(\$ 7,878,893)</u>	<u>(\$ 6,279,145)</u>

(Continued)

CITY OF CREST HILL, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years

	2015	2016	2017	2018
General Revenues and Other Changes in Net Position				
Governmental Activities				
Property Taxes	\$ 2,143,978	\$ 2,197,493	\$ 2,214,266	\$ 2,247,302
Non-Home Rule Sales Taxes	1,777,486	1,754,464	1,718,366	1,742,678
Intergovernmental Revenues:				
State Sales Taxes	2,629,287	2,647,960	2,654,001	2,818,385
State Income Taxes	2,099,239	2,131,350	1,964,676	1,896,042
Replacement Taxes	45,406	45,131	49,185	39,393
Other Taxes	120,988	136,829	135,745	159,307
Utility/Communications Taxes	1,106,955	1,021,544	990,321	867,237
Interest Earnings	28,664	53,911	63,363	158,002
Other General Revenue	78,396	412,911	521,534	210,631
Transfers	(2,987)	(103,290)	75,000	75,000
Total Governmental Activities				
Revenues and Other	<u>10,027,412</u>	<u>10,298,303</u>	<u>10,386,457</u>	<u>10,213,977</u>
Business-Type Activities				
Interest Earnings	21,887	7,791	16,595	34,959
Other General Revenue	-	-	-	-
Transfers	<u>2,987</u>	<u>103,290</u>	<u>(75,000)</u>	<u>(75,000)</u>
Total Business-Type Activities				
Revenues	<u>24,874</u>	<u>111,081</u>	<u>(58,405)</u>	<u>(40,041)</u>
Total General Revenues and Other	<u>10,052,286</u>	<u>10,409,384</u>	<u>10,328,052</u>	<u>10,173,936</u>
Change in Net Position				
Governmental Activities	1,288,879	784,229	1,716,327	2,126,917
Business-Type Activities	<u>2,406,774</u>	<u>764,852</u>	<u>1,250,231</u>	<u>1,000,951</u>
Total Change in Net Position	<u>\$ 3,695,653</u>	<u>\$ 1,549,081</u>	<u>\$ 2,966,558</u>	<u>\$ 3,127,868</u>

Note: Refuse disposal was moved from governmental activities to business-type activities beginning in 2016.

2019	2020	2021	2022	2023	2024
\$ 2,365,988	\$ 2,420,848	\$ 2,488,119	\$ 2,626,333	\$ 2,591,726	\$ 2,710,897
1,815,116	1,727,814	1,940,842	2,160,697	2,219,289	2,256,832
2,969,872	3,034,277	3,387,954	3,612,471	3,693,902	3,593,743
2,155,698	2,046,508	2,592,090	2,956,849	3,144,924	3,397,348
41,535	52,342	51,641	146,737	150,655	100,241
185,921	208,222	870,804	-	517,239	1,212,585
997,196	1,048,535	1,142,540	1,271,129	1,224,067	1,139,627
278,193	337,519	68,256	14,061	574,358	634,484
194,266	209,427	565,399	152,548	150,895	69,247
75,000	75,000	-	-	-	68,180
11,078,785	11,160,492	13,107,645	12,940,825	14,267,055	15,183,184
62,766	71,822	15,245	2,623	226,988	405,472
-	-	-	-	2,518,704	3,276,296
(75,000)	(75,000)	-	-	-	(68,180)
(12,234)	(3,178)	15,245	2,623	2,745,692	3,613,588
11,066,551	11,157,314	13,122,890	12,943,448	17,012,747	18,796,772
2,220,950	(2,535,234)	5,063,372	2,445,143	3,808,994	6,815,473
1,831,722	859,388	2,004,360	2,249,012	5,324,860	5,702,154
\$ 4,052,672	(\$ 1,675,846)	\$ 7,067,732	\$ 4,694,155	\$ 9,133,854	\$ 12,517,627

CITY OF CREST HILL, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years

	2015	2016	2017	2018
General Fund				
Nonspendable	\$ 515,486	\$ -	\$ -	\$ -
Assigned	215,320	-	-	-
Unassigned	<u>11,268,942</u>	<u>4,406,482</u>	<u>4,220,220</u>	<u>4,469,615</u>
Total General Fund	<u>11,999,748</u>	<u>4,406,482</u>	<u>4,220,220</u>	<u>4,469,615</u>
All Other Governmental Funds				
Restricted	2,040,295	1,425,875	1,265,363	1,103,329
Committed	570,029	702,163	857,676	847,255
Assigned	20,219	8,518,283	8,068,621	7,809,115
Unassigned	<u>-</u>	<u>-</u>	<u>(40,982)</u>	<u>(144,367)</u>
Total All Other				
Governmental Funds	<u>\$ 2,630,543</u>	<u>\$ 10,646,321</u>	<u>\$ 10,150,678</u>	<u>\$ 9,615,332</u>

Beginning in 2012, the City adopted the provisions of GASB Statement No. 54, which required reporting fund balances in new classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. Information was not available to restate prior year amounts.

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	694,416	-
<u>4,510,850</u>	<u>5,293,804</u>	<u>7,958,706</u>	<u>10,437,892</u>	<u>12,286,612</u>	<u>14,250,869</u>
<u>4,510,850</u>	<u>5,293,804</u>	<u>7,958,706</u>	<u>10,437,892</u>	<u>12,981,028</u>	<u>14,250,869</u>
1,451,167	9,395,902	2,051,728	1,799,111	1,281,928	1,761,027
1,550,886	2,263,098	3,346,107	3,856,432	4,996,470	5,241,666
7,577,938	8,521,417	6,282,810	1,593,388	1,101,003	1,101,003
(<u>246,242</u>)	(<u>266,805</u>)	(<u>308,148</u>)	(<u>2,695,575</u>)	(<u>5,317,780</u>)	(<u>6,970,508</u>)
<u>\$ 10,333,749</u>	<u>\$ 19,913,612</u>	<u>\$ 11,372,497</u>	<u>\$ 4,553,356</u>	<u>\$ 2,061,621</u>	<u>\$ 1,133,188</u>

CITY OF CREST HILL, ILLINOIS

Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years

	2015	2016	2017	2018
Revenues				
Property Tax	\$ 2,143,978	\$ 2,197,493	\$ 2,214,266	\$ 2,247,302
Intergovernmental State Shared Revenues				
State Sales Tax	2,626,004	2,643,278	2,661,129	2,799,674
Other State Shared Taxes	2,185,679	2,670,509	1,858,610	2,358,871
Non-Home Rule Sales Tax	1,784,701	1,755,685	1,727,241	1,729,465
Other Local Taxes	21,378	16,316	11,719	15,148
Grants and Allotments	855,053	591,434	575,337	735,381
Licenses and Permits	1,786,343	1,681,040	1,615,037	1,863,584
Interest Revenue	28,664	53,911	63,363	158,002
Charges for Services	1,182,080	52,576	41,882	57,968
Miscellaneous Revenue	77,496	412,911	521,534	210,631
Total Revenue	12,691,376	12,075,153	11,290,118	12,176,026
Expenditures				
General Government	2,491,491	2,146,840	2,348,695	2,253,190
Public Safety	5,078,801	5,368,750	5,186,464	5,734,903
Highways and Streets	1,969,033	1,406,203	1,258,714	1,199,575
Planning and Zoning/Refuse	1,552,785	277,521	240,445	235,519
Capital Outlay	667,082	2,316,945	3,012,705	3,113,790
Debt Service				
Principal	29,452	31,219	-	-
Interest and Fiscal Charges	3,640	1,873	-	-
Total Expenditures	11,792,284	11,549,351	12,047,023	12,536,977
Excess (Deficiency) of Revenues Over Expenditures	899,092	525,802	(756,905)	(360,951)
Other Financing Sources (Uses)				
Transfers In	528,362	9,557,349	1,700,869	894,269
Transfers Out	(531,349)	(9,660,639)	(1,625,869)	(819,269)
Sales of Assets	900	-	-	-
Bond Proceeds	-	-	-	-
Bond Premium	-	-	-	-
Proceeds From Capital Leases	-	-	-	-
Total Other Financing Sources (Uses)	(2,087)	(103,290)	75,000	75,000
Net Change in Fund Balances	\$ 897,005	\$ 422,512	(\$ 681,905)	(\$ 285,951)
Debt Service as a Percentage of Noncapital Expenditures	0.3%	0.3%	0.0%	0.0%
Expenditures Capitalized as Assets	\$ 897,151	\$ 1,458,243	\$ 2,809,665	\$ 2,702,566

2019	2020	2021	2022	2023	2024
\$ 2,365,988	\$ 2,420,848	\$ 2,488,119	\$ 2,626,333	\$ 2,591,726	\$ 2,710,897
2,958,458	3,034,277	3,387,954	3,612,471	3,693,902	3,593,743
2,367,904	2,290,414	2,745,053	3,771,038	3,679,139	3,894,179
1,819,778	1,745,859	1,882,794	2,167,597	2,213,445	2,256,246
15,250	20,198	20,015	24,686	137,220	823,443
729,020	801,877	1,724,667	1,032,814	3,661,937	2,296,344
1,891,989	1,615,115	1,762,749	2,024,224	2,202,264	2,737,266
278,193	337,519	68,256	14,061	574,358	634,484
40,430	35,837	32,218	40,967	38,926	35,808
194,266	209,427	565,399	152,548	150,895	69,247
12,661,276	12,511,371	14,677,224	15,466,739	18,943,812	19,051,657
2,273,737	2,039,184	1,998,849	2,565,134	2,071,548	2,669,061
5,784,516	5,982,661	5,952,707	6,136,962	6,087,744	7,177,031
1,314,114	1,230,329	1,410,979	1,430,032	1,967,604	2,208,883
262,333	483,820	399,761	403,930	716,413	970,986
2,341,924	4,775,773	10,423,946	8,670,936	7,260,533	4,882,618
-	-	-	195,000	395,341	493,251
-	-	373,211	404,700	393,228	376,599
11,976,624	14,511,767	20,559,453	19,806,694	18,892,411	18,778,429
684,652	(2,000,396)	(5,882,229)	(4,339,955)	51,401	273,228
1,253,545	1,381,097	836,643	1,409,396	1,914,450	2,661,005
(1,178,545)	(1,306,097)	(836,643)	(1,409,396)	(1,914,450)	(2,592,825)
-	-	-	-	-	-
-	11,640,000	-	-	-	-
-	648,213	-	-	-	-
-	-	-	-	-	-
75,000	12,363,213	-	-	-	68,180
\$ 759,652	\$ 10,362,817	(\$ 5,882,229)	(\$ 4,339,955)	\$ 51,401	\$ 341,408
0.0%	0.0%	3.6%	5.1%	5.7%	6.2%
\$ 1,992,586	\$ 4,576,483	\$ 10,162,984	\$ 8,089,574	\$ 4,952,019	\$ 4,812,421

CITY OF CREST HILL, ILLINOIS

Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years

Tax Levy Year	Residential Property	Farm	Commercial Property	Industrial Property	Railroad
2014	214,251,366	1,337,510	69,191,173	24,515,720	962,006
2015	221,317,335	1,377,727	72,187,106	26,729,437	1,160,156
2016	237,691,436	1,170,533	71,399,260	29,098,192	1,281,631
2017	254,730,027	1,041,442	71,101,190	35,258,250	1,058,587
2018	269,419,588	1,114,125	72,984,169	35,266,399	1,114,551
2019	288,550,757	1,117,298	71,820,687	35,781,425	1,123,205
2020	304,265,809	1,055,700	70,886,866	35,781,425	1,109,627
2021	314,477,949	1,482,515	72,567,936	35,788,525	1,204,009
2022	340,005,575	1,586,363	71,923,821	35,862,250	1,271,474
2023	359,508,795	1,382,852	72,543,450	37,385,090	1,393,440

Data Source

Office of the County Clerk of Will County

Total Assessed Value	Total Actual Value	Total Direct Tax Rate
310,257,775	930,773,325	0.6511
322,771,761	968,315,283	0.6311
340,641,052	1,021,923,156	0.6050
363,189,496	1,089,568,488	0.5925
379,898,832	1,139,696,496	0.5806
398,393,372	1,195,180,116	0.5647
413,099,427	1,239,298,281	0.5573
425,520,934	1,276,562,802	0.5519
450,649,483	1,351,948,449	0.5482
472,213,627	1,416,640,881	0.5495

CITY OF CREST HILL, ILLINOIS

Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years

	2014	2015	2016	2017	2018
City of Crest Hill					
Corporate	0.4157	0.3990	0.3787	0.4105	0.3854
Garbage	0.0000	0.0000	0.0000	0.0000	0.0000
Police Pension	0.1564	0.1725	0.1697	0.1708	0.1848
IMRF	0.0316	0.0298	0.0283	0.0056	0.0052
Public Benefit	0.0000	0.0000	0.0000	0.0000	0.0000
Social Security	<u>0.0474</u>	<u>0.0298</u>	<u>0.0283</u>	<u>0.0056</u>	<u>0.0052</u>
Total Direct Rate	<u>0.6511</u>	<u>0.6311</u>	<u>0.6050</u>	<u>0.5925</u>	<u>0.5806</u>
Will County	0.6210	0.6140	0.6121	0.5986	0.5927
Will County Forest Preserve District	0.1977	0.1937	0.1944	0.1895	0.1504
Will County Building Commission	0.0223	0.0218	0.0026	0.0000	0.0000
Lockport Township Town Funds	0.1655	0.1575	0.1451	0.1397	0.1378
Lockport Township Road Funds	0.0715	0.0686	0.0633	0.0619	0.0609
Lockport Fire District	1.2328	1.1941	1.1371	1.1161	1.0967
School District 88	3.6486	3.4659	3.3320	3.4656	3.3315
High School District 205	2.0963	2.0834	2.0301	2.0068	1.9940
Community College District 525	0.3085	0.3065	0.3099	0.2994	0.2924
City of Crest Hill Road and Bridge	0.0588	0.0566	0.0521	0.0514	0.0510
Lockport Park District	0.4881	0.4797	0.4556	0.4464	0.4398
White Oak Library District	0.3236	0.3168	0.3028	0.2953	0.2894
Des Plaines Valley Public Library	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
Total Tax Rate per \$100 EAV	<u>9.8858</u>	<u>9.5897</u>	<u>9.2421</u>	<u>9.2632</u>	<u>9.0172</u>
City's Share of Total Tax Rate	6.59%	6.58%	6.55%	6.40%	6.44%

Data Source

Office of the County Clerk of Will County

2019	2020	2021	2022	2023
0.3599	0.3486	0.3507	0.3418	0.2749
0.0000	0.0000	0.0000	0.0000	0.0000
0.1948	0.1991	0.1918	0.2064	0.2746
0.0050	0.0048	0.0047	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000
<u>0.0050</u>	<u>0.0048</u>	<u>0.0047</u>	<u>0.0000</u>	<u>0.0000</u>
<u>0.5647</u>	<u>0.5573</u>	<u>0.5519</u>	<u>0.5482</u>	<u>0.5495</u>
0.5842	0.5788	0.5761	0.5620	0.5495
0.1462	0.1443	0.1339	0.1257	0.1164
0.0000	0.0000	0.0000	0.0000	0.0362
0.1318	0.1298	0.1782	0.1257	0.1111
0.0597	0.1086	0.0624	0.0571	0.0566
1.0864	1.1647	1.1521	1.1421	1.1345
3.2110	3.1586	3.8653	3.0306	2.9505
1.9593	1.9402	2.4848	1.9161	1.8792
0.2938	0.2891	0.2848	0.2876	0.2818
0.0504	0.0498	0.0622	0.0486	0.0485
0.4269	0.4136	0.4003	0.4037	0.4036
0.2688	0.2649	0.2625	0.2584	0.2565
<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
<u>8.7832</u>	<u>8.7997</u>	<u>10.0145</u>	<u>8.5058</u>	<u>8.3739</u>
6.43%	6.33%	5.51%	6.45%	6.56%

CITY OF CREST HILL, ILLINOIS

Principal Property Taxpayers - Current Year and Nine Years Ago

Taxpayer	<u>2023</u>			<u>2014</u>		
	Equalized Assessed Value	Rank	Percentage of Equalized Assessed Value	Equalized Assessed Value	Rank	Percentage of Equalized Assessed Value
Rich Products Corporation	\$ 6,627,369	1	1.40%	\$ 3,234,200	3	1.04%
Woodlands CH Owner IL LLC	6,222,462	2	1.32%			
Cabot IV IL 1B04 LLC	5,227,201	3	1.11%			
Joliet Hillcrest Shopping Center LLC	4,867,025	4	1.03%	4,506,504	1	1.45%
Bacon Chang III LLC	4,862,521	5	1.03%			
Willow Run LLC	3,243,318	6	0.69%	3,200,749	4	1.03%
Streams Edge Properties LLC	3,114,355	7	0.66%	2,831,232	6	0.91%
Ingalls Avenue Investments LLC	2,640,000	8	0.56%			
Old Dominion Freight Line Inc.	2,375,104	9	0.50%	2,273,340	7	0.73%
Menard Inc.	<u>2,339,642</u>	10	<u>0.50%</u>	3,098,225	5	1.00%
Aaron Thomas Company				4,332,953	2	1.40%
Caton Crest Commons				1,073,452	9	0.35%
Willow Falls				2,146,362	8	0.69%
Renweb LLC				<u>972,843</u>	10	<u>0.31%</u>
	<u>\$ 41,518,997</u>		<u>8.80%</u>	<u>\$ 27,669,860</u>		<u>8.91%</u>

N/A - Not Available

Data Source: Office of the County Clerk of Will County

CITY OF CREST HILL, ILLINOIS

Property Tax Extensions and Collections - Last Ten Fiscal Years

Tax Levy Year	Fiscal Year of Tax Collection	Fiscal Year Ended April 30	Property Tax Extension for the Tax Levy Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections To Date	
				Amount	Percentage of Extension		Amount	Percentage of Extension
2014	2016	2015	\$ 2,204,514	\$ 2,197,359	99.68%	-	\$ 2,197,359	99.68%
2015	2017	2016	2,222,698	2,214,095	99.61%	-	2,214,095	99.61%
2016	2018	2017	2,242,472	2,230,112	99.45%	-	2,230,112	99.45%
2017	2019	2018	2,342,547	2,329,351	99.44%	-	2,329,351	99.44%
2018	2020	2019	2,402,999	2,395,706	99.70%	-	2,395,706	99.70%
2019	2021	2020	2,453,356	2,441,210	99.50%	-	2,441,210	99.50%
2020	2022	2021	2,510,139	2,506,988	99.87%	-	2,506,988	99.87%
2021	2023	2022	2,572,056	2,564,850	99.72%	-	2,564,850	99.72%
2022	2024	2023	2,691,591	2,684,348	99.73%	-	2,684,348	99.73%
2023	2025	2024	2,825,196	-	0.00%	-	-	0.00%

Data Source

Office of the County Clerk of Will County

CITY OF CREST HILL, ILLINOIS

Ratio of Outstanding Debt by Type - Last Ten Fiscal Years

Fiscal Year Ended April 30,	Governmental Activities		Business-Type Activities		Total Debt
	General Obligation Bonds	Capital/GASB 87 /GASB 96 Leases Payable	General Obligation Bonds	Loans Payable	
2015	\$ -	\$ 31,219	\$ 22,201,675	\$ 3,881,363	\$ 26,114,257
2016	-	-	21,616,595	3,699,178	25,315,773
2017	-	-	21,021,515	3,514,708	24,536,223
2018	-	-	20,411,435	3,327,925	23,739,360
2019	-	-	19,791,355	3,138,800	22,930,155
2020	12,257,346	-	19,885,552	2,947,304	35,090,202
2021	12,226,479	-	18,914,267	2,753,406	33,894,152
2022	12,000,612	-	17,977,982	2,557,078	32,535,672
2023	11,599,745	573,532	16,996,697	5,128,817	34,298,791
2024	11,178,878	528,158	15,970,412	16,079,661	43,757,109

Data Source

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

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

(2) The City does not levy taxes for debt payments.

Total Debt as a Percentage of Personal Income	Outstanding Business-Type Debt Per Water Customer Account	Net General Bonded Debt Per Capita	Outstanding Debt Per Capita (1)
5.60%	\$ 4,419	\$ -	\$ 1,253
5.43%	3,965	-	1,215
5.26%	3,818	-	1,178
5.09%	3,663	-	1,139
4.92%	3,401	-	1,100
7.31%	3,460	602	1,722
6.67%	3,274	598	1,657
6.98%	3,124	591	1,603
7.14%	3,359	575	1,701
6.94%	4,866	556	2,175

CITY OF CREST HILL, ILLINOIS

Schedule of Direct and Overlapping Debt for Governmental Activities

	Outstanding Debt	Percentage Debt Applicable to the City of Crest Hill	City of Crest Hill's Share of Debt
Direct Debt	\$ 11,707,036	100.00%	\$ 11,707,036
Overlapping Debt			
Governmental Unit			
Will County	360,847,522	1.71%	6,170,493
Will County Forest Preserve District	68,580,000	1.71%	1,172,718
School District 88a	12,580,000	100.00%	12,580,000
High School District 205	5,880,000	14.63%	860,244
Community College District 525	103,225,837	1.74%	1,796,130
Lockport Park District	1,795,000	20.01%	359,180
White Oak Library District	<u>11,825,000</u>	18.07%	<u>2,136,778</u>
Total Overlapping Debt	<u>564,733,359</u>		<u>25,075,543</u>
	<u>\$ 576,440,395</u>		<u>\$ 36,782,579</u>

Data Source: Annual financial reports

- (1) Determined by the ratio of assessed value of property in the City of Crest Hill subject to taxation by the Governmental Unit to the total assessed value of property of the Governmental Unit.
- (2) The City does not levy taxes for debt payments.

CITY OF CREST HILL, ILLINOIS

Schedule of Legal Debt Margin - Last Ten Tax Levy Years

(65 ILCS 5/8-5-1)

Sec. 8-5-1. Except as hereinafter provided in this Division 5, no municipality having a population of less than 500,000 shall become indebted in any manner or for any purpose, to an amount, including existing indebtedness in the aggregate exceeding 8.625% on the value of the taxable property therein, to be ascertained by the last assessment for state and county purposes, previous to the incurring of the indebtedness or, until January 1, 1983, if greater, the sum that is produced by multiplying the municipality's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979.

The City does not levy taxes for debt payments.

	2014	2015	2016	2017	2018
Equalized Assessed Value (EAV)	\$ 310,257,775	\$ 322,771,761	\$ 340,641,052	\$ 363,189,496	\$ 379,898,832
Statutory Debt Limit (8.625% of EAV)	26,759,733	27,839,064	29,380,291	31,325,094	32,766,274
Total Net Debt Applicable to the Limit	-	-	-	-	-
Legal Debt Margin Available	<u>\$ 26,759,733</u>	<u>\$ 27,839,064</u>	<u>\$ 29,380,291</u>	<u>\$ 31,325,094</u>	<u>\$ 32,766,274</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0.0%	0.0%	0.0%	0.0%	0.0%

	2019	2020	2021	2022	2023
Equalized Assessed Value (EAV)	\$ 398,393,372	\$ 413,099,427	\$ 425,520,934	\$ 450,649,483	\$ 472,213,627
Statutory Debt Limit (8.625% of EAV)	34,361,428	35,629,826	36,701,181	38,868,518	40,728,425
Total Net Debt Applicable to the Limit	-	-	-	573,532	528,158
Legal Debt Margin Available	<u>\$ 34,361,428</u>	<u>\$ 35,629,826</u>	<u>\$ 36,701,181</u>	<u>\$ 38,294,986</u>	<u>\$ 40,200,267</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0.0%	0.0%	0.0%	1.5%	1.3%

CITY OF CREST HILL, ILLINOIS

Pledged Revenue Coverage - Last Ten Fiscal Years

	2015	2016	2017	2018
Operating Revenue	\$ 7,258,999	\$ 7,339,808	\$ 7,871,340	\$ 7,560,099
Less Operating Expenses	(4,952,502)	(5,928,495)	(5,798,247)	(5,808,869)
Non-Operating Revenue (Expenses)	97,290	(774,187)	(739,830)	(679,646)
Plus Depreciation	1,378,224	1,460,814	1,431,133	1,427,566
Plus Interest Expense	473,191	1,248,102	1,229,048	1,208,399
Less Appropriate IEPA Loan Forgiveness	-	-	-	-
Less 35% BAB Credit	(392,603)	(390,198)	(384,402)	(379,611)
Net Revenue Available for Debt Service	<u>3,862,599</u>	<u>2,955,844</u>	<u>3,609,042</u>	<u>3,327,938</u>
Principal	675,245	772,185	784,470	801,783
Interest	<u>1,240,731</u>	<u>1,254,141</u>	<u>1,240,358</u>	<u>1,214,595</u>
Coverage	201.60%	145.87%	178.24%	165.05%

Data Source: City Records

At April 30, 2024, there was one bond issue and three IEPA loans with outstanding balances payable from water/sewer revenues.

Note: Details regarding the City's net revenue available for debt and outstanding debt can be found in the financial statements.

2019	2020	2021	2022	2023	2024
\$ 8,430,489	\$ 8,880,466	\$ 8,859,943	\$ 9,537,145	\$ 10,057,530	\$ 10,768,121
(5,867,592)	(7,019,029)	(6,475,191)	(6,735,177)	(7,128,642)	(8,346,074)
(692,799)	(946,845)	(410,607)	(585,823)	2,536,291	3,302,656
1,423,260	1,409,260	1,498,000	1,502,865	1,727,872	2,068,024
1,184,168	1,309,043	649,172	604,079	556,603	521,298
-	-	-	-	(2,518,704)	(3,276,296)
(375,391)	(183,568)	(36,241)	-	-	-
<u>4,102,135</u>	<u>3,449,327</u>	<u>4,085,076</u>	<u>4,323,089</u>	<u>5,230,950</u>	<u>5,037,729</u>
814,125	831,496	1,083,898	1,051,329	1,098,790	1,247,869
<u>1,180,377</u>	<u>908,256</u>	<u>705,375</u>	<u>660,179</u>	<u>612,701</u>	<u>562,943</u>
205.67%	198.27%	228.31%	252.59%	305.64%	278.20%

CITY OF CREST HILL, ILLINOIS

Demographic and Economic Statistics - Last Ten Fiscal Years

Fiscal Year Ended April 30	(1) Population	(1) Per Capita Personal Income	(1) Personal Income	(1) Median Age	(2) Unemployment Rate
2015	20,837	22,367	466,061,179	38	6.10%
2016	20,837	22,367	466,061,179	38	4.90%
2017	20,837	22,367	466,061,179	38	4.00%
2018	20,837	22,367	466,061,179	38	4.10%
2019	20,837	22,367	466,061,179	38	3.90%
2020	20,376	23,565	480,160,440	38	4.30%
2021	20,459	24,849	508,385,691	38	7.10%
2022	20,293	25,439	466,061,179	38	7.10%
2023	20,158	28,447	480,509,076	38	3.70%
2024	20,118	31,697	630,326,542	39	5.00%

Data Sources:

(1) U.S. Census Bureau

(2) Illinois Department of Employment Security

CITY OF CREST HILL, ILLINOIS

Principal Employers - Current Fiscal Year and Nine Years Ago

Employer	2023 Number of Employees	2023 Rank	Percentage of Total City Employment	2014 Number of Employees	2014 Rank	Percentage of Total City Employment
Amazon	1,579	1	16.39%	-		0.00%
Stateville	976	2	10.13%	950	1	9.40%
Aaron Thomas	500	3	5.19%	200	2	1.98%
Rich Products (former Goglanian Bakery)	300	4	3.11%	181	4	1.79%
Dayton Freight	240	5	2.49%	195	3	1.93%
Old Dominion	178	6	1.85%	100	8	0.99%
Menards	152	7	1.58%	155	5	1.53%
Willow Falls Senior Living	102	8	1.06%	100	9	0.99%
Richland School	110	9	1.14%	105	7	1.04%
Joliet Diocese	94	10	0.98%	95	10	0.94%
Hendrickson Bumper				155	6	1.53%
	<u>4,231</u>		<u>43.92%</u>	<u>2,236</u>		<u>22.12%</u>

Data Source: City Community Development Department Records and U.S. Census Bureau

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CITY OF CREST HILL, ILLINOIS

Full-Time Equivalent City Government Employees by Function - Last Ten Fiscal Years

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Government										
Administration	3	4	2	3	3	3	4	4	3	3
Building	2	2	2	2	3	4	5	5	4	3
Clerks	2	2	2	2	2	2	2	2	2	2
Finance	2	2	2	2	4	4	3	4	5	4
Public Works										
Administration	1	3	3	3	2	2	2	3	1	2
Laborer	9	8	9	9	10	10	10	12	13	13
Police										
Administration	2	2	2	2	2	2	2	6	3	6
Officers	27	28	29	30	30	31	31	30	33	29
Water and Sewer										
Administration	3	2	1	2	3	2	1	1	2	1
Operator	9	8	8	7	7	7	7	7	7	6
Total	60	61	60	62	66	67	67	74	73	69

Data Source
City Records

CITY OF CREST HILL, ILLINOIS

Operating Indicators by Function/Program - Last Ten Fiscal Years

Function/Program	2015	2016	2017	2018
Public Works				
Forestry				
Number of Parkway Trees Planted	-	-	-	10
Fleet Services				
Number of Vehicles Maintained	52	59	61	63
Preventative Maintenance Services	432	461	439	416
Public Safety				
Police				
Criminal	269	258	307	307
Quasi Criminal	1,116	1,215	1,346	1,271
Calls for Service	16,513	16,745	16,121	15,203
Community Development				
Number of Building Permits Issued	658	712	742	739
Number of Building Inspections	943	1,022	1,184	1,188
Highways and Streets				
Sidewalk Replaced (Sq. Ft.)	9,760	6,100	5,564	6,016
Water and Sewer				
Water Main Breaks	20	12	5	19
Hydrants Flushed	160	2,700	50	2,000
Water Meters Read	38,218	38,440	39,262	36,000
Water Meter Service Requests	1,312	1,288	1,062	1,288
Water Meters Replaced	73	85	85	392
Total Distribution Pumpage (1,000 Gallons)	762,218	768,265	691,059	769,267
Average Daily Pumpage (1,000 Gallons)	2,088	2,105	1,893	2,108
Sanitary Sewer Televising (Feet)	-	188	-	200

N/A- Not Available

Data Source

City Records

2019	2020	2021	2022	2023	2024
9	-	-	-	-	-
63	63	63	67	67	71
400	383	359	150	402	364
281	77	123	206	215	546
1,414	570	862	3,627	3,179	605
14,997	6,287	9,303	14,644	13,883	16,212
658	544	774	691	668	856
763	694	986	963	1,073	1,339
10,169	6,675	7,500	2,455	13,391	1,115
35	27	31	31	39	22
2,000	1,400	700	2,400	1,200	622
36,000	36,000	36,000	37,000	39,986	40,218
1,392	-	605	719	727	631
736	497	150	100	532	3,632
775,000	783,641	665,656	648,157	675,826	651,138
2,123	2,147	1,826	1,776	1,852	1,784
50	400	200	500	200	-

CITY OF CREST HILL, ILLINOIS

Capital Asset Statistics by Function/Program - Last Ten Fiscal Years

Function/ Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units	26	26	19	20	20	21	23	23	28	30
Fire Stations	-	-	-	-	-	-	-	-	-	-
Public Works										
Streets (Miles)	50.4	50.4	51.0	51.0	67.3	67.3	67.3	67.3	67.3	67.3
Sidewalks (Miles)	55.1	55.1	55.1	55.1	55.1	55.1	55.1	55.1	55.7	55.7
Streetlights	609	609	609	609	609	609	609	609	616	616
Water and Streets										
Water Mains (Miles)	80.5	80.5	80.5	78.0	78.0	78.0	78.0	78.0	78.0	78.0
Fire Hydrants	1,142	1,142	1,142	1,178	1,174	1,174	1,174	1,174	1,181	1,181
Sanitary Sewers (Miles)	72.3	72.3	72.3	72.3	72.3	72.3	72.3	72.3	72.3	72.3
Manholes	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,705	1,705

Data Source: City Records

CITY OF CREST HILL, ILLINOIS

**SINGLE AUDIT
FOR THE FISCAL YEAR ENDED
APRIL 30, 2024**

CITY OF CREST HILL, ILLINOIS

Single Audit
For the Fiscal Year Ended April 30, 2024
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Honorable Mayor and Members
of the City Council
City of Crest Hill, Illinois

**Independent Auditor's Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters Based on an
Audit of Financial Statements Performed in Accordance
With Government Auditing Standards**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Crest Hill, Illinois (the City), as of and for the year ended April 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 19, 2024.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

Wermer, Rogers, Doran, + Runyon, 22C

December 19, 2024



Honorable Mayor and Members
of the City Council
City of Crest Hill, Illinois

**Independent Auditor's Report on Compliance for Each Major Federal Program and
Report on Internal Control Over Compliance in Accordance with the Uniform Guidance; and
Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Crest Hill, Illinois (the City)'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended April 30, 2024. The City's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended April 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended April 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 19, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is 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 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Wermer, Rogers, Doran, + Ruyon. 22C

December 19, 2024

CITY OF CREST HILL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended April 30, 2024

<u>Federal Grantor/Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Amount Paid to Subrecipients</u>
<u>U.S. Department of Transportation</u>				
<i>Pass-Through Illinois Department of Transportation</i>				
<i>Highway Safety Cluster</i>				
Highway Safety Grant	20.600	HS-24-0073	\$ 9,738	\$ -
Total U.S. Department of Transportation			<u>9,738</u>	<u>-</u>
<u>U.S. Department of the Treasury</u>				
<i>Pass-Through Illinois Department of Commerce & Economic Opportunity</i>				
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	<u>1,076,446</u>	<u>-</u>
Total U.S. Department of the Treasury			<u>1,076,446</u>	<u>-</u>
<u>U.S. Environmental Protection Agency</u>				
<i>Pass-Through Illinois Environmental Protection Agency</i>				
Clean Water State Revolving Fund Cluster				
IEPA Loan - East Plant Phosphorus Improvements	66.458	L17-5735	394,735	-
IEPA Loan - West WRF Upgrades	66.458	L17-2159	<u>6,213,818</u>	<u>-</u>
Total U.S. Environmental Protection Agency			<u>6,608,553</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 7,694,737</u>	<u>\$ -</u>

CITY OF CREST HILL, ILLINOIS

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended April 30, 2024

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City of Crest Hill, Illinois (City) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the City's financial statements.

Federal Insurance and Loans

The City did not have any federal insurance in effect during the year.

Loans Payable - Illinois EPA

The City had three loans payable to the Illinois Environmental Protection Agency (IEPA) from the City's Water and Sewer Fund as of April 30, 2024. The loans relate to projects as follows:

<u>Loan Number</u>	<u>Interest Rate</u>	<u>Principal Owed at Year End</u>	<u>Phase</u>
L17-3405	1.250%	\$ 2,055,419	Repayment
L17-2159	0.730%	9,572,938	Drawdown
L17-5735	0.630%	4,451,304	Drawdown
		<u>\$ 16,079,661</u>	

The loans were made from the IEPA Revolving Fund which has been funded with both federal and state of Illinois monies. Loan drawdowns in 2024 totaled \$14,453,010 of which \$6,608,553 was federally funded; the remainder was state of Illinois funded.

Subrecipients

Of the federal expenditures presented in the schedule, the City did not provide any federal awards to subrecipients.

De Minimis Cost Rate

The City did not elect to use the 10% de minimis cost rate as covered in Uniform Guidance § 200.414 Indirect Facilities and Administration Costs.

CITY OF CREST HILL, ILLINOIS

Schedule of Findings and Questioned Costs For the Year Ended April 30, 2024

Summary of Auditor's Results

1. The auditor's report expresses an unmodified opinion on the GAAP-basis financial statements of the City of Crest Hill, Illinois.

INTERNAL CONTROL OVER FINANCIAL REPORTING:

2. No material weaknesses were disclosed during the audit of the financial statements.
3. No significant deficiencies that were not considered to be material weaknesses were disclosed during the audit of the financial statements.
4. No instances of noncompliance material to the financial statements of the City, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

FEDERAL AWARDS

5. The auditor's report on compliance for the major federal award programs for the City expresses an unmodified opinion on each major federal program.
6. No material weaknesses were disclosed during the audit of compliance over each major federal award program.
7. No significant deficiencies that were not considered to be material weaknesses were disclosed during the audit of compliance over each major federal award program.
8. There were no findings relative to the major federal award programs for the City that were required to be reported in accordance with Uniform Guidance, § 200.516.
9. The following programs were tested as major programs:

<u>Program Title</u>	<u>AL Number</u>
U.S. Department of the Treasury	
Coronavirus State and Local Fiscal Recovery Funds	21.027
U.S. Environmental Protection Agency	
Clean Water State Revolving Fund Cluster	66.458

10. The threshold for distinguishing between Type A and B programs was \$750,000.
11. The City did not qualify as a low-risk auditee.

Findings Relating to the Financial Statements

There were no findings relating to the financial statements reported for the fiscal year ended April 30, 2024.

Findings and Questioned Costs for Federal Awards

There were no findings and questioned costs for federal awards reported for the fiscal year ended April 30, 2024.

CITY OF CREST HILL, ILLINOIS

Summary Schedule of Prior Audit Findings
For the Year Ended April 30, 2024

There were no findings reported for the fiscal year ended April 30, 2023.

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Agenda Memo

Crest Hill, IL

Meeting Date:	January 13, 2025
Submitter:	Ronald J Wiedeman
Department:	Engineering
Agenda Item:	A resolution approving a construction agreement for Ludwig Water Main Replacement from Center to Cora by and between the City of Crest Hill, Will County Illinois and Len Cox & Sones Excavating.

Summary: Per a request from public works the section of water main along Ludwig from Center to Cora has been requested to be replaced due to the 6 water main breaks along this section of existing water main with four of them due to the BL Duke fire. A plan sheet showing the proposed work was sent out to four (4) locally qualified contractors to provide a cost to replace the water main along Ludwig from Center to Cora.

All four (4) local prequalified contractors (4) submitted quotes for this work. The quotes were delivered to the Engineering Department by 4:00 PM local time on Wednesday, November 20, 2024. The following is a list of the bids received:

Results

1. Len Cox & Sons Excavating.	\$119,000.00
2. Construction by Camco, Inc.	\$147,793.25
3. J Russ and Company Inc.	\$173,243.02
4. Airy's Inc.	\$203,730.00

I have reviewed the quotes and found them to be correct and in order, and I feel that the quotes do reflect the market as it exists today.

Recommended Council Action: A resolution approving a construction agreement for Ludwig Water Main Replacement from Center to Cora by and between the City of Crest Hill, Will County Illinois and Len Cox & Sones Excavating.

Financial Impact:

Funding Source: Water Fund

Budgeted Amount: \$4,900,000.00

Cost: \$119,000

Total Budget amount obligated to date including this work: \$3,553,519.52

Attachments:

Bid Tab-Ludwig

Resolution Ludwig-Len Cox

Ludwig Ave Water Main Proposal 11-20-2024

Ludwig-Center to Cora Emergency Water Main Replacement

Contractor	Bid Amount	Ranking
Construction by Camco, Inc.	\$147,793.25	2
Airy's Inc.	\$203,730.00	4
J. Russ and Company, Inc.	\$173,243.02	3
Len Cox & Sons Excavating	\$119,000.00	1

RESOLUTION NO. _____

**A RESOLUTION APPROVING A CONSTRUCTION AGREEMENT FOR LUDWIG
WATER MAIN REPLACEMENT FROM CENTER TO CORA BY AND BETWEEN THE
CITY OF CREST HILL, WILL COUNTY, ILLINOIS AND LEN COX & SONS
EXCAVATING**

WHEREAS, the Corporate Authorities of the City of Crest Hill, Will County, Illinois, have the authority to adopt resolutions and to promulgate rules and regulations that pertain to the City's government and affairs and protect the public health and, safety, and welfare of its citizens; and

WHEREAS, pursuant to Section 2-2-12 of the Illinois Municipal Code (65 ILCS 5/2-2-12), the City Council possesses the authority to enter into contracts that serve the legitimate corporate purposes of the City; and

WHEREAS, Len Cox and Sons Excavating (the "COMPANY"), is an entity that is in the business of providing Construction Services, for the Ludwig Water Main Replacement from Center to Cora (the "Services"); and

WHEREAS, the City Council desires to engage the Company to provide the Services and the Company is ready, willing to perform the Services for the City; and

WHEREAS, City Staff have negotiated an AGREEMENT for Ludwig Water Main Replacement from Center to Cora (the "Agreement") with the Company for the purposes of engaging the Company to perform the Construction Services (a copy of the Agreement is attached hereto as Exhibit A and fully incorporated herein); and

WHEREAS, the Staff and City Council has reviewed the Agreement and determined that the conditions, terms, and provisions of the Agreement are fair, reasonable, and acceptable to the City; and

WHEREAS, the City Council has determined that it is in the best interest of the City and its citizens to enter into the Agreement with the Company.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Crest Hill, Illinois, pursuant to its statutory authority, as follows:

SECTION 1: PREAMBLE. The City Council hereby finds that all of the recitals contained in the parable to this Resolution are true, correct and complete and are hereby incorporated by reference hereto and made part hereof.

SECTION 2: AGREEMENT APPROVED. The City Council hereby finds and declares that the conditions, terms, and provisions of this Agreement (Exhibit A) in the amount of \$119,000.00 are fair, reasonable, and acceptable to the City and that the same is hereby approved in form and

substance. Therefore, the City Council hereby authorizes and directs the Mayor to execute and deliver, and the Clerk to attest, the Agreement, and further to take any and all other actions, including without limitation the execution and delivery of any and all documents, necessary and appropriate to effectuate the intent of this Resolution, which is to enter into the Agreement with the Company.

SECTION 3: SEVERABILITY. If any section, paragraph, clause or provisions of this Resolution is held invalid, the invalidity of such section, paragraph, clause or provision shall not affect any other provision of this Resolution.

SECTION 4: REPEALER. All ordinances, resolutions or orders, or parts thereof, which conflict with the provisions of this Resolution, are to the extent of such conflict hereby repealed.

SECTION 5: EFFECTIVE DATE. This Resolution shall be in full force and effect immediately upon its passage and publication according to law.

[Intentionally Blank]

PASSED THIS 13TH DAY JANUARY, 2025.

	Aye	Nay	Absent	Abstain
Alderman Scott Dyke	<hr/>	<hr/>	<hr/>	<hr/>
Alderwoman Jennifer Methvin	<hr/>	<hr/>	<hr/>	<hr/>
Alderwoman Claudia Gazal	<hr/>	<hr/>	<hr/>	<hr/>
Alderman Darrell Jefferson	<hr/>	<hr/>	<hr/>	<hr/>
Alderperson Tina Oberlin	<hr/>	<hr/>	<hr/>	<hr/>
Alderman Mark Cipiti	<hr/>	<hr/>	<hr/>	<hr/>
Alderman Nate Albert	<hr/>	<hr/>	<hr/>	<hr/>
Alderman Joe Kubal	<hr/>	<hr/>	<hr/>	<hr/>
Mayor Raymond R. Soliman	<hr/>	<hr/>	<hr/>	<hr/>

APPROVED THIS 13TH DAY OF JANUARY 2025.

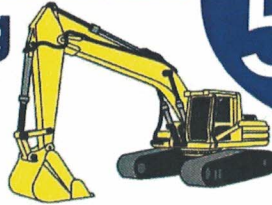
Raymond R. Soliman, Mayor

ATTEST:

Christine Vershay-Hall, City Clerk

EXHIBIT A

Len Cox & Sons
Excavating
 1969-2024



Proposal

Job: Ludwig Avenue Water Main Repair/Replacement

Due Date/Time: November 20, 2024 @ 4:00pm

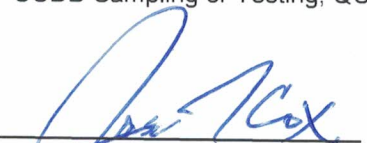
Owner: City of Crest Hill

Addendums: #1/REVISED PRINT EMAILED

<u>Item #</u>	<u>Description</u>	<u>Quan.</u>	<u>Unit</u>
1	STAKING/LAYOUT	1	LS
2	PAVEMENT REMOVAL	275	SY
3	CLASS D PATCHING, 6"	275	SY
4	GRANULAR TRNECH BACKFILL, CA/7	450	CY
5	DUCTILE IRON PIPE, 8"	400	LF
6	8"X6" DUCTILE IRON REDUCER	1	EA
7	8" 45 DEGREE BENDS WITH MEGA LUGS	4	EA
8	8" VALVE WITH BOX AND STABILIZER	1	EA
9	REMOVE CROSS	1	EA
10	TESTING/CHLORINATING	1	LS
11	TRAFFIC CONTROL & MOBILIZATION	1	LS
GRAND TOTAL			<u>\$ 119,000.00</u>

**** Estimate does not include the following (unless otherwise stated):**

Inspection Fees, Rock Excavation, Engineered As-Built,
 Concrete Sidewalks or Curbs, Lime Stabilization, Turf Restoration,
 Fees for Permits, Payment and/or Performance Bonds, Water Service Connections,
 CCDD Sampling or Testing, QC/QA, or Well Point Dewatering.


 Jason T. Cox - Partner

November 20, 2024

Date

Accepted By _____

Date: _____

Ludwig Ave Water Main Replacement, Crest Hill, 11-20-24

11/20/2024

1 of 1

Attest: _____

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Agenda Memo**Crest Hill, IL**

Meeting Date:	January 13, 2025
Submitter:	Ronald J Wiedeman
Department:	Engineering
Agenda Item:	Provide staff direction on use of the attached policy for the installation of stop and yield signs.

Summary: See attached for recommended policy for the installation of stop and yield signs to be place on the city website under both the engineering and Police Department

Recommended Council Action: Provide staff direction on use of the attached policy for the installation of stop and yield signs.

Financial Impact:

Funding Source: n/a

Budgeted Amount: n/a

Cost: n/a

Attachments:

Stop-Yield Sign Policy

Stop / Yield Signs-Policy

Many people request stop signs to be installed for the purpose of lowering speeds or improving intersection safety. However, the true purpose of a stop sign is solely to assign right-of-way at an intersection. Information gathered by the department of transportation has shown that stop signs do not reduce speed. As such, when stop signs are installed strictly for the purpose of slowing traffic, the speeds are reduced in the vicinity of the stop sign, but tend to be higher between the intersections as drivers try to make up for delays. The overuse of stop signs may cause general contempt for all traffic control devices, often with tragic consequences. Additionally, installing a traffic signal at a low-volume intersection can significantly increase crashes and delays.

Types of Stops

There are two types of stop conditions at any intersection: Two-way Stop (only the minor street is stopped); and Multi-way Stop (both streets, i.e. all four legs, are required to stop). Stop signs should not be viewed as a cure-all for solving all traffic safety problems, but when used properly stop signs are a useful traffic control device, and enhance safety for all roadway users.

Effectiveness

Too many signs can lead to ineffectiveness. Motorists often become careless about stopping when stop signs are placed at intersections where they are not really needed. Installing traffic signs where they are not needed can also create traffic congestion, add travel time, and frustrate drivers, and these drivers may become impatient and make unsafe maneuvers.

The use of signs and signals should be restricted to locations where they will be effective. Signs and signals are only effective and should only be used when they meet the following four requirements:

- Fulfill a need
- Convey a clear, simple meaning
- Command attention and respect
- Give adequate time for drivers to respond

Federal & State Guidelines

The City of Crest Hill is required by law to comply with Federal and State guidelines when installing traffic control devices such as stop signs. For example, multi-way stop signs are installed at an intersection only after a Traffic Engineering study is completed which considers accident history, traffic volumes, speed of traffic, and sign distance problems. The City of Crest Hill abides by the warrants for placement of traffic control signals as defined by the Illinois Manual for Uniform Traffic Control Devices.

Two-Way

In Illinois, the following warrants must be met prior to installation of a Two-way stop sign:

- The intersection of a less important road with a main road where application of the normal right-of-way rule is unduly hazardous.
- Street entering a through highway or street
- An un-signalized intersection in a signalized area.
- Other intersections where a combination of high speed, restricted view, and serious accident record (defined by 5 or more collisions within a 12-month period) indicates a need for control by a stop sign.

Multi-Way

The following warrants must be met prior to the installation of a Multi-way stop sign:

- Where traffic signals are going to be placed soon, and the intersection needs a temporary solution to control the traffic.
- An intersection that has several crashes (5 or more correctable collisions in 12 months).
- When an intersection has the following traffic volumes:
 - The total volume of traffic entering the intersection from all approaches must average at least 500 vehicles per hour for any eight hours of an average day.
 - The combined vehicular and pedestrian volume that enters the intersection from the minor street must average at least 200 units per hour for the same eight hours, with an average delay to the minor street traffic of at least 30 seconds per vehicle during the maximum hour.
 - The 85th percentile approach speed (this is the speed at or below which 85% of the vehicles travel on a given roadway) of the major street traffic exceeds 40 miles per hour, and the minimum vehicular volume warrant is 70% of the above requirements.

Yield

The following warrants must be met prior to the installation of a Yield sign:

- On a minor road at the entrance to an intersection where it is necessary to assign right-of-way to the major road, but where a stop sign is not necessary at all times, and where the safe approach speed on the minor road exceeds 10 miles per hour.
- Within an intersection with a divided highway, where a STOP sign is present at the entrance to the first roadway and further control is necessary at the entrance between the two roadways, and where the median width between the acceleration lane.
- At an intersection where a special problem exists and where an engineering study indicates the problem to be susceptible to correction by use of the Yield sign.

There are also locations where the use of stop signs should be avoided. Every time a stop sign is considered, a less restrictive method such as a yield sign should first be considered. Traffic accidents could be reduced, in some cases, with simple measures like improving visibility by prohibiting parking close to the intersection. You may reference the [Manual for](#)

[Uniform Traffic Standards](#) for more information. If you have any other questions, please contact the City's Engineering Department 815-741-5122 or City's Police Department at 815-741-5111



Agenda Memo

Crest Hill, IL

Meeting Date:	January 13, 2025
Submitter:	Ronald J Wiedeman
Department:	Engineering Department
Agenda Item:	Approve a resolution for an intergovernmental agreement for funds received through the CDBG Program for PY 2024 Program Operations for the Oakland Avenue Water Main and Roadway Rehabilitation Improvement from Pasadena to Ludwig between the City of Crest Hill and Will County, Illinois in an amount of \$347,391.60.

Summary: Staff has applied for and received funds through Will County's CDBG grant program for the Oakland Avenue from Pasadena to Ludwig water main and roadway rehabilitation improvement. This improvement is ready to go out for bids for construction in the spring/summer of 2025. Its current construction estimate is 2.3 million dollars. The anticipated funding for this project is as follows:

DCEO-\$225,000.00	CDBG-\$347,391.60
Water Fund (2025 Budget)-\$1.2 Million	Water Fund (2026 Budget)-\$600,000.00

The attached agreement has been sent to the city attorney for his review and approval. Agreement highlights are as follows:

- Will County has applied for and receive CDBG from the United States Government.
- Will County Board approved the Consolidated Plan One Year Action Plan for Program Year 2024 under Resolution #24-189 and the Improvement along Oakland Avenue has been included in this plan.
- The total CDBG grant amount received by the city is \$347,391.60.
- Scope of Services is outlined in the agreement to describe that these program funds are to be used for low-moderate income individuals.
- A detailed description of these services is outlined in Exhibit A.
- National Objectives-The city of Crest Hill has certified these activities as described in Exhibit A will benefit low/moderate income persons as defined in 24 CFR Part 570.208.
- The city shall make all documentation required in the completion of this project available for inspection by the County and representatives of the U.S. Department of Housing and Urban Development.

- The county will monitor the performance of City against the goals and performance standards required. The requirements and goals are included in exhibit B.
- The city will be required to submit to the county monthly performance and outcome reports during the period of the grant.
- The city will be required to submit to the county quarterly progress reports no later than the 5th of each month.
- The agreement will be effective from October 1, 2024 – September 30, 2025.

Recommended Council Action: Approve a resolution for an intergovernmental agreement for funds received through the CDBG Program for PY 2024 Program Operations for the Oakland Avenue Water Main and Roadway Rehabilitation Improvement from Pasadena to Ludwig between the City of Crest Hill and Will County, Illinois in an amount of \$347,391.60.

Financial Impact:

Funding Source: DCEO-\$225,000.00-CDBG-\$347,391.60-Water Fund (2025-2026 Budget)

Budgeted Amount: \$1,200,000.00 (2025)-\$600,000 (2026)

Cost: TBD

Attachments:

Resolution

Crest Hill Agreement (002)

Exhibit A-Scope of Services Rev

Exhibit B-CDBG-2024 CH

Exhibit A - Scope of Services

HUD Program Year: 2024

Project/Program Name: Watermain Oakland Avenue

Project/Program Type: CDBG

Applicant Name: City of Crest Hill

Awarded Amount: \$347,391.61

Program Term: October 1, 2024 thru September 30, 2025

Project/Program Summary: The project summary should include a detailed description of the project/program, including:

1) What is the project/program?

The Project consists of the replacement of an existing aging watermain along Oakland Ave with a new 8" DIP watermain covering approximately 2,200 feet from Ludwig Avenue to Pasadena Avenue. Additionally, the fire hydrants and water services for each residence's Buffalo Box will also be replaced. The project will also include removal and replacement of damaged curb and gutter, sidewalks repair, ADA ramp updates, pavement resurfacing, drainage improvements, and landscape restoration. Overall, the project spans 0.39 miles.

2) The need for the project/program:

The existing watermain was installed in the late 1960s and 1970s. Over the last few years, it has been prone to watermain breaks, the city analyzed the infrastructure with the in-tier city and compiled a list of streets with the highest number of watermain breaks, services failures, or those that are simply very old. Oakland Avenue was among the street identified for urgent watermain replacement.

3) The estimated number of beneficiaries and how beneficiary data will be collected:

The estimated number of direct beneficiaries is around 60 homes but the improvement to the watermain system will impact the whole City with a stronger watermain network.

4) The intended outcomes:

We anticipate that this project will significantly benefit low-to moderate- income residents in the area. in older neighborhoods like this one, access to clean water is a crucial service provided by the City. As the subdivisions age, so do the utilities that serve the residents, Aging utilities become susceptible to breaks, leaks, low service pressures, and may not meet cleanliness standard from consumption. By replacing this watermain, low to moderate income homeowners within the project limits will enjoy cleaner water, improved service pressure, and enhanced reliability.

Project/Program Timeline: The project/program timeline should include the proposed schedule of major tasks from start to project completion. Add more rows if needed.

Month	Activity	Outcome
November 2024		
December 2024		
January 2025		
February 2025	Place project out to bid	
March 2025	Open Bids	
April 2025	Award contractor	
May 2025	Start construction	
June 2025	Construction of watermain	
July 2025	Construction of watermain	
August 2025	Construction of watermain and restoration	New watermain to be active
September 2025	restoration	
October 2025	Complete and punch list	

Project/Program Budget: Project/program budgets should include sufficient detail to ensure project feasibility and eligibility of costs. Use the enclosed budget or submit your own with adequate detail.

Project Purchase	\$347,391.61
Total Proposed City Budget for Project Minus Grant	\$2,054,843.39
<hr/>	
TOTAL	\$2,402,235.00

Project/Program Administration: Project/program administration should include the roles and responsibilities of all key members involved in administering the project/program. It should consist of a step-by-step approach to how the project/program will be implemented and monitored, indicating who does what at one point in time. Documents needed to administer the program, such as applications, marketing/promotional material, deed restrictions, etc., must be approved by the County before use. Add more rows/columns as needed

Roles	Responsibilities
Program Manager	Overall oversight of project
Fiscal Director	Final approval of pay apps by contractor
Environmental Review	Will County
Project File Maintenance	This will be performed by V3 and City staff
Program Manager and Project Monitoring	This will be performed by V3 staff
Monthly Progress Reports	This will be performed by V3 and City staff

Performance Measures: Identify what performance measures will be used. Monthly/quarterly progress reports will be evaluated against the project/program summary, project/program budget, project/program timeline, and performance measures outlined in this Scope of Service to ensure timely progress.

If milestones are not reached according to the timeline or funds aren't spent according to the budget in the Scope of Services, a monitoring meeting will be initiated to determine an appropriate course of action.

Program Activity (Activity and number people served)	Outcome (Expected change in conditions, skills, behavior, etc.)	Indicator (How will you know an outcome has been achieved? Include a target number and percentage.)	Measurement Tool Survey, interviews, tests, assessments, document review, etc.)
This project will directly benefit 76 homes and 2 businesses which is approximately 300 residents. The project will indirectly benefit another 1200 residents of Crest Hill because this line is a main water feed to other homes east and west of Oakland.	This project will improve water quality and lack of water loss for the entire city	This project will help the city keep in annual water loss to less than 10% a requirement of the IEPA	The city will monitor the number of water breaks and water loss and compare these with previous years number and water loss amounts

Equity, inclusion and affirmative marketing: Review the Equity and Inclusion Lens Handbook provided in the link below and provide answers to the questions that follow:

<https://www.cawi-ivtf.org/sites/default/files/publications/ei-lens-handbook-en-web-2018.pdf>

- 1) Who is not included in the work you do and this program? No resident, business or group will be excluded from this project. The city does not discriminate against any groups or class of citizenship. The project location was determined on the need to provide quality water to all of our residents.
- 2) What could contribute to this exclusion? Per response to question 1 no group or person will be excluded due to this project. This project will benefit all of the city's residents.
- 3) What can you do differently to ensure inclusion? To not determine projects like these based on income or class of citizens, but to base it on providing clean and high-quality water to all of the city residents.
- 4) What is your affirmative marketing plan for the awarded funds? The project will be advertised on the city's website and social media platforms of the use and benefits to all for the residents of the city in providing clean and high quality drinking water.

Checklist for Receiving Federal Funds: The following items will need to be provided to receive federal funding.

Item 4.

1. Proof of non-profit 501c3 in good standings with the State of Illinois
2. Agency procurement policy
3. Annual audit and operating budget
4. Personnel policy with job descriptions for all paid staff
5. Proof of registration with SAMs for all construction projects (www.sam.gov)

Project/Program Payouts: Specific paperwork will need to be provided based upon the type of project to utilize federal funds. The following list is an example of the paperwork that will be required upon payment of invoices. Other information may be requested and must be provided as needed.

- o Payout Request Form (cover letter with a status report on progress and beneficiaries served during the covered period)
- o Staffing costs
 - o General ledger showing the source of funds (CDBG)
 - o Staff time sheets indicating time charged to CDBG
- o Supplies/equipment
 - o Invoices
 - o Material Receipts
 - o Evidence of payment

Additional items needed for projects that include construction:

- o Original signed General Contractor Sworn Statement
- o Original signed Certified Payroll (for all contracted contractors)
 - o Certified Payroll Reports: WH347, WH348
 - o Signed Statement of Compliance (if using State certified payroll form)
 - o Non-performance Payroll Report
 - o Monthly Utilization Form - EEO reporting form for payout request period
- o Original signed Waivers of Lien
- o Bids/Contract documents
- o Certificate of Insurance (for all contracted contractors)
- o Progress Photos
- o Copy of permits

Project/Program Reporting: Beneficiary data will need to be reported with every payment request-also, receipts of payments for any purchased items, leases/rent payments, etc. Documents will vary per program; needed documents will be sent after grant agreements are signed and executed.

Project/Program Management Contacts

Please provide contact information for the following persons:

1. Executive Director- applicant

Name: Raymond Soliman
 Title: Mayor
 Address: 20600 City Center Blvd, Crest Hill
 Phone: 815-726-5846
 Email: rsoliman@cityofcresthill.com

2. Project Manager- who will be in charge of day-to-day management?

Name: Ron Wiedeman
 Title: City Engineer
 Address: 20600 City Center Blvd, Crest Hill
 Phone: 815-741-5122
 Email: rwiedeman@cityofcresthill.com

3. Fiscal Coordinator- who will be in charge of the bookkeeping, payment of bills?

Name: Erica Waggoner
 Title: Interim Finance Director
 Address: 20600 City Center Blvd, Crest Hill
 Phone: 815-741-5115
 Email: ewaggoner@cityofcresthill.com

4. Record keeper-who will keep all project correspondence?

Name: Ron Wiedeman
 Title: City Engineer
 Address: 20600 City Center Blvd, Crest Hill
 Phone: 815-741-5122
 Email: rwiedeman@cityofcresthill.com

Authorized Signature Card: Signature of individuals to sign financial documents. Would you please identify who can sign financial documents? This form can be signed and returned with original signatures when the agreement is signed.

Any TWO signatures required to sign any financial document

NAME (TYPED)

SIGNATURE

Raymond R Soliman, Mayor



Erica Waggoner, Finance Director



I certify that the signatures above are of the individuals authorized to execute financial documents.

10-14-2024

Date

Signature of Authorized Official

Mayor

Title of Authorized Official

Exhibit B –CDBG Public Facilities
Projects

1. HUD Form 4010 Federal Labor Standards
2. HUD Income Guidelines
3. Will County Section 3 Plan
4. Sample of Bid Publication
5. Sample of Section 3 Solicitation
6. Sample of WMBE Solicitation
7. BABA-Build America, Buy America (BABA) Act 41,USC 8301
8. Daily Site Report
9. Monthly Progress Report

Federal Labor Standards Provisions**U.S. Department of Housing
and Urban Development
Office of Labor Relations****Applicability**

The Project or Program to which the construction work covered by this contract pertains is being assisted by the United States of America and the following Federal Labor Standards Provisions are included in this Contract pursuant to the provisions applicable to such Federal assistance.

A. 1. (i) Minimum Wages. All laborers and mechanics employed or working upon the site of the work, will be paid unconditionally and not less often than once a week, and without subsequent deduction or rebate on any account (except such payroll deductions as are permitted by regulations issued by the Secretary of Labor under the Copeland Act (29 CFR Part 3), the full amount of wages and bona fide fringe benefits (or cash equivalents thereof) due at time of payment computed at rates not less than those contained in the wage determination of the Secretary of Labor which is attached hereto and made a part hereof, regardless of any contractual relationship which may be alleged to exist between the contractor and such laborers and mechanics. Contributions made or costs reasonably anticipated for bona fide fringe benefits under Section 1(b)(2) of the Davis-Bacon Act on behalf of laborers or mechanics are considered wages paid to such laborers or mechanics, subject to the provisions of 29 CFR 5.5(a)(1)(iv); also, regular contributions made or costs incurred for more than a weekly period (but not less often than quarterly) under plans, funds, or programs, which cover the particular weekly period, are deemed to be constructively made or incurred during such weekly period.

Such laborers and mechanics shall be paid the appropriate wage rate and fringe benefits on the wage determination for the classification of work actually performed, without regard to skill, except as provided in 29 CFR 5.5(a)(4). Laborers or mechanics performing work in more than one classification may be compensated at the rate specified for each classification for the time actually worked therein: Provided, That the employer's payroll records accurately set forth the time spent in each classification in which work is performed. The wage determination (including any additional classification and wage rates conformed under 29 CFR 5.5(a)(1)(ii) and the Davis-Bacon poster (WH-1321) shall be posted at all times by the contractor and its subcontractors at the site of the work in a prominent and accessible, place where it can be easily seen by the workers.

(ii) (a) Any class of laborers or mechanics which is not listed in the wage determination and which is to be employed under the contract shall be classified in conformance with the wage determination. HUD shall approve an additional classification and wage rate and fringe benefits therefor only when the following criteria have been met:

(1) The work to be performed by the classification requested is not performed by a classification in the wage determination; and

(2) The classification is utilized in the area by the construction industry; and

(3) The proposed wage rate, including any bona fide fringe benefits, bears a reasonable relationship to the wage rates contained in the wage determination.

(b) If the contractor and the laborers and mechanics to be employed in the classification (if known), or their representatives, and HUD or its designee agree on the classification and wage rate (including the amount designated for fringe benefits where appropriate), a report of the action taken shall be sent by HUD or its designee to the Administrator of the Wage and Hour Division, Employment Standards Administration, U.S. Department of Labor, Washington, D.C. 20210. The Administrator, or an authorized representative, will approve, modify, or disapprove every additional classification action within 30 days of receipt and so advise HUD or its designee or will notify HUD or its designee within the 30-day period that additional time is necessary. (Approved by the Office of Management and Budget under OMB control number 1215-0140.)

(c) In the event the contractor, the laborers or mechanics to be employed in the classification or their representatives, and HUD or its designee do not agree on the proposed classification and wage rate (including the amount designated for fringe benefits, where appropriate), HUD or its designee shall refer the questions, including the views of all interested parties and the recommendation of HUD or its designee, to the Administrator for determination. The Administrator, or an authorized representative, will issue a determination within 30 days of receipt and so advise HUD or its designee or will notify HUD or its designee within the 30-day period that additional time is necessary. (Approved by the Office of Management and Budget under OMB Control Number 1215-0140.)

(d) The wage rate (including fringe benefits where appropriate) determined pursuant to subparagraphs (1)(ii)(b) or (c) of this paragraph, shall be paid to all workers performing work in the classification under this contract from the first day on which work is performed in the classification.

(iii) Whenever the minimum wage rate prescribed in the contract for a class of laborers or mechanics includes a fringe benefit which is not expressed as an hourly rate, the contractor shall either pay the benefit as stated in the wage determination or shall pay another bona fide fringe benefit or an hourly cash equivalent thereof.

(iv) If the contractor does not make payments to a trustee or other third person, the contractor may consider as part

of the wages of any laborer or mechanic the amount of any costs reasonably anticipated in providing bona fide fringe benefits under a plan or program. Provided, That the Secretary of Labor has found, upon the written request of the contractor, that the applicable standards of the Davis-Bacon Act have been met. The Secretary of Labor may require the contractor to set aside in a separate account assets for the meeting of obligations under the plan or program. (Approved by the Office of Management and Budget under OMB Control Number 1215-0140.)

2. Withholding. HUD or its designee shall upon its own action or upon written request of an authorized representative of the Department of Labor withhold or cause to be withheld from the contractor under this contract or any other Federal contract with the same prime contractor, or any other Federally-assisted contract subject to Davis-Bacon prevailing wage requirements, which is held by the same prime contractor so much of the accrued payments or advances as may be considered necessary to pay laborers and mechanics, including apprentices, trainees and helpers, employed by the contractor or any subcontractor the full amount of wages required by the contract. In the event of failure to pay any laborer or mechanic, including any apprentice, trainee or helper, employed or working on the site of the work, all or part of the wages required by the contract, HUD or its designee may, after written notice to the contractor, sponsor, applicant, or owner, take such action as may be necessary to cause the suspension of any further payment, advance, or guarantee of funds until such violations have ceased. HUD or its designee may, after written notice to the contractor, disburse such amounts withheld for and on account of the contractor or subcontractor to the respective employees to whom they are due. The Comptroller General shall make such disbursements in the case of direct Davis-Bacon Act contracts.

3. (i) Payrolls and basic records. Payrolls and basic records relating thereto shall be maintained by the contractor during the course of the work preserved for a period of three years thereafter for all laborers and mechanics working at the site of the work. Such records shall contain the name, address, and social security number of each such worker, his or her correct classification, hourly rates of wages paid (including rates of contributions or costs anticipated for bona fide fringe benefits or cash equivalents thereof of the types described in Section 1(b)(2)(B) of the Davis-bacon Act), daily and weekly number of hours worked, deductions made and actual wages paid. Whenever the Secretary of Labor has found under 29 CFR 5.5 (a)(1)(iv) that the wages of any laborer or mechanic include the amount of any costs reasonably anticipated in providing benefits under a plan or program described in Section 1(b)(2)(B) of the Davis-Bacon Act, the contractor shall maintain records which show that the commitment to provide such benefits is enforceable, that the plan or program is financially responsible, and that the plan or program has been

communicated in writing to the laborers or mechanics affected, and records which show the costs anticipated or the actual cost incurred in providing such benefits. Contractors employing apprentices or trainees under approved programs shall maintain written evidence of the registration of apprenticeship programs and certification of trainee programs, the registration of the apprentices and trainees, and the ratios and wage rates prescribed in the applicable programs. (Approved by the Office of Management and Budget under OMB Control Numbers 1215-0140 and 1215-0017.)

(ii) (a) The contractor shall submit weekly for each week in which any contract work is performed a copy of all payrolls to HUD or its designee if the agency is a party to the contract, but if the agency is not such a party, the contractor will submit the payrolls to the applicant sponsor, or owner, as the case may be, for transmission to HUD or its designee. The payrolls submitted shall set out accurately and completely all of the information required to be maintained under 29 CFR 5.5(a)(3)(i) except that full social security numbers and home addresses shall not be included on weekly transmittals. Instead the payrolls shall only need to include an individually identifying number for each employee (e.g., the last four digits of the employee's social security number). The required weekly payroll information may be submitted in any form desired. Optional Form WH-347 is available for this purpose from the Wage and Hour Division Web site at <http://www.dol.gov/esa/whd/forms/wh347instr.htm> or its successor site. The prime contractor is responsible for the submission of copies of payrolls by all subcontractors. Contractors and subcontractors shall maintain the full social security number and current address of each covered worker, and shall provide them upon request to HUD or its designee if the agency is a party to the contract, but if the agency is not such a party, the contractor will submit the payrolls to the applicant sponsor, or owner, as the case may be, for transmission to HUD or its designee, the contractor, or the Wage and Hour Division of the Department of Labor for purposes of an investigation or audit of compliance with prevailing wage requirements. It is not a violation of this subparagraph for a prime contractor to require a subcontractor to provide addresses and social security numbers to the prime contractor for its own records, without weekly submission to HUD or its designee. (Approved by the Office of Management and Budget under OMB Control Number 1215-0149.)

(b) Each payroll submitted shall be accompanied by a "Statement of Compliance," signed by the contractor or subcontractor or his or her agent who pays or supervises the payment of the persons employed under the contract and shall certify the following:

(1) That the payroll for the payroll period contains the information required to be provided under 29 CFR 5.5 (a)(3)(ii), the appropriate information is being maintained under 29 CFR 5.5(a)(3)(i), and that such information is correct and complete;

(2) That each laborer or mechanic (including each helper, apprentice, and trainee) employed on the contract during the payroll period has been paid the full weekly wages earned, without rebate, either directly or indirectly, and that no deductions have been made either directly or indirectly from the full wages earned, other than permissible deductions as set forth in 29 CFR Part 3;

(3) That each laborer or mechanic has been paid not less than the applicable wage rates and fringe benefits or cash equivalents for the classification of work performed, as specified in the applicable wage determination incorporated into the contract.

(c) The weekly submission of a properly executed certification set forth on the reverse side of Optional Form WH-347 shall satisfy the requirement for submission of the "Statement of Compliance" required by subparagraph A.3.(ii)(b).

(d) The falsification of any of the above certifications may subject the contractor or subcontractor to civil or criminal prosecution under Section 1001 of Title 18 and Section 231 of Title 31 of the United States Code.

(iii) The contractor or subcontractor shall make the records required under subparagraph A.3.(i) available for inspection, copying, or transcription by authorized representatives of HUD or its designee or the Department of Labor, and shall permit such representatives to interview employees during working hours on the job. If the contractor or subcontractor fails to submit the required records or to make them available, HUD or its designee may, after written notice to the contractor, sponsor, applicant or owner, take such action as may be necessary to cause the suspension of any further payment, advance, or guarantee of funds. Furthermore, failure to submit the required records upon request or to make such records available may be grounds for debarment action pursuant to 29 CFR 5.12.

4. Apprentices and Trainees.

(i) **Apprentices.** Apprentices will be permitted to work at less than the predetermined rate for the work they performed when they are employed pursuant to and individually registered in a bona fide apprenticeship program registered with the U.S. Department of Labor, Employment and Training Administration, Office of Apprenticeship Training, Employer and Labor Services, or with a State Apprenticeship Agency recognized by the Office, or if a person is employed in his or her first 90 days of probationary employment as an apprentice in such an apprenticeship program, who is not individually registered in the program, but who has been certified by the Office of Apprenticeship Training, Employer and Labor Services or a State Apprenticeship Agency (where appropriate) to be eligible for probationary employment as an apprentice. The allowable ratio of apprentices to journeymen on the job site in any craft classification shall not be greater than the ratio permitted to the contractor as to the entire work force under the registered program. Any worker listed on a payroll at an apprentice wage rate, who

is not registered or otherwise employed as stated above, shall be paid not less than the applicable wage rate on the wage determination for the classification of work actually performed. In addition, any apprentice performing work on the job site in excess of the ratio permitted under the registered program shall be paid not less than the applicable wage rate on the wage determination for the work actually performed. Where a contractor is performing construction on a project in a locality other than that in which its program is registered, the ratios and wage rates (expressed in percentages of the journeyman's hourly rate) specified in the contractor's or subcontractor's registered program shall be observed. Every apprentice must be paid at not less than the rate specified in the registered program for the apprentice's level of progress, expressed as a percentage of the journeymen hourly rate specified in the applicable wage determination. Apprentices shall be paid fringe benefits in accordance with the provisions of the apprenticeship program. If the apprenticeship program does not specify fringe benefits, apprentices must be paid the full amount of fringe benefits listed on the wage determination for the applicable classification. If the Administrator determines that a different practice prevails for the applicable apprentice classification, fringes shall be paid in accordance with that determination. In the event the Office of Apprenticeship Training, Employer and Labor Services, or a State Apprenticeship Agency recognized by the Office, withdraws approval of an apprenticeship program, the contractor will no longer be permitted to utilize apprentices at less than the applicable predetermined rate for the work performed until an acceptable program is approved.

(ii) **Trainees.** Except as provided in 29 CFR 5.16, trainees will not be permitted to work at less than the predetermined rate for the work performed unless they are employed pursuant to and individually registered in a program which has received prior approval, evidenced by formal certification by the U.S. Department of Labor, Employment and Training Administration. The ratio of trainees to journeymen on the job site shall not be greater than permitted under the plan approved by the Employment and Training Administration. Every trainee must be paid at not less than the rate specified in the approved program for the trainee's level of progress, expressed as a percentage of the journeyman hourly rate specified in the applicable wage determination. Trainees shall be paid fringe benefits in accordance with the provisions of the trainee program. If the trainee program does not mention fringe benefits, trainees shall be paid the full amount of fringe benefits listed on the wage determination unless the Administrator of the Wage and Hour Division determines that there is an apprenticeship program associated with the corresponding journeyman wage rate on the wage determination which provides for less than full fringe benefits for apprentices. Any employee listed on the payroll at a trainee rate who is not registered and participating in a training plan approved by

the Employment and Training Administration shall be paid not less than the applicable wage rate on the wage determination for the work actually performed. In addition, any trainee performing work on the job site in excess of the ratio permitted under the registered program shall be paid not less than the applicable wage rate on the wage determination for the work actually performed. In the event the Employment and Training Administration withdraws approval of a training program, the contractor will no longer be permitted to utilize trainees at less than the applicable predetermined rate for the work performed until an acceptable program is approved.

(iii) **Equal employment opportunity.** The utilization of apprentices, trainees and journeymen under 29 CFR Part 5 shall be in conformity with the equal employment opportunity requirements of Executive Order 11246, as amended, and 29 CFR Part 30.

5. Compliance with Copeland Act requirements. The contractor shall comply with the requirements of 29 CFR Part 3 which are incorporated by reference in this contract.

6. Subcontracts. The contractor or subcontractor will insert in any subcontracts the clauses contained in subparagraphs 1 through 11 in this paragraph A and such other clauses as HUD or its designee may by appropriate instructions require, and a copy of the applicable prevailing wage decision, and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime contractor shall be responsible for the compliance by any subcontractor or lower tier subcontractor with all the contract clauses in this paragraph.

7. Contract termination; debarment. A breach of the contract clauses in 29 CFR 5.5 may be grounds for termination of the contract and for debarment as a contractor and a subcontractor as provided in 29 CFR 5.12.

8. Compliance with Davis-Bacon and Related Act Requirements. All rulings and interpretations of the Davis-Bacon and Related Acts contained in 29 CFR Parts 1, 3, and 5 are herein incorporated by reference in this contract.

9. Disputes concerning labor standards. Disputes arising out of the labor standards provisions of this contract shall not be subject to the general disputes clause of this contract. Such disputes shall be resolved in accordance with the procedures of the Department of Labor set forth in 29 CFR Parts 5, 6, and 7. Disputes within the meaning of this clause include disputes between the contractor (or any of its subcontractors) and HUD or its designee, the U.S. Department of Labor, or the employees or their representatives.

10. (i) Certification of Eligibility. By entering into this contract the contractor certifies that neither it (nor he or she) nor any person or firm who has an interest in the contractor's firm is a person or firm ineligible to be awarded Government contracts by virtue of Section 3(a) of the Davis-Bacon Act or 29 CFR 5.12(a)(1) or to be

awarded HUD contracts or participate in HUD programs pursuant to 24 CFR Part 24.

(ii) No part of this contract shall be subcontracted to any person or firm ineligible for award of a Government contract by virtue of Section 3(a) of the Davis-Bacon Act or 29 CFR 5.12(a)(1) or to be awarded HUD contracts or participate in HUD programs pursuant to 24 CFR Part 24.

(iii) The penalty for making false statements is prescribed in the U.S. Criminal Code, 18 U.S.C. 1001. Additionally, U.S. Criminal Code, Section 1 01 0, Title 18, U.S.C., "Federal Housing Administration transactions", provides in part: "Whoever, for the purpose of . . . influencing in any way the action of such Administration..... makes, utters or publishes any statement knowing the same to be false..... shall be fined not more than \$5,000 or imprisoned not more than two years, or both."

11. Complaints, Proceedings, or Testimony by Employees. No laborer or mechanic to whom the wage, salary, or other labor standards provisions of this Contract are applicable shall be discharged or in any other manner discriminated against by the Contractor or any subcontractor because such employee has filed any complaint or instituted or caused to be instituted any proceeding or has testified or is about to testify in any proceeding under or relating to the labor standards applicable under this Contract to his employer.

B. Contract Work Hours and Safety Standards Act. The provisions of this paragraph B are applicable where the amount of the prime contract exceeds \$100,000. As used in this paragraph, the terms "laborers" and "mechanics" include watchmen and guards.

(1) Overtime requirements. No contractor or subcontractor contracting for any part of the contract work which may require or involve the employment of laborers or mechanics shall require or permit any such laborer or mechanic in any workweek in which the individual is employed on such work to work in excess of 40 hours in such workweek unless such laborer or mechanic receives compensation at a rate not less than one and one-half times the basic rate of pay for all hours worked in excess of 40 hours in such workweek.

(2) Violation; liability for unpaid wages; liquidated damages. In the event of any violation of the clause set forth in subparagraph (1) of this paragraph, the contractor and any subcontractor responsible therefor shall be liable for the unpaid wages. In addition, such contractor and subcontractor shall be liable to the United States (in the case of work done under contract for the District of Columbia or a territory, to such District or to such territory), for liquidated damages. Such liquidated damages shall be computed with respect to each individual laborer or mechanic, including watchmen and guards, employed in violation of the clause set forth in subparagraph (1) of this paragraph, in the sum of \$10 for each calendar day on which such individual was required or permitted to work in excess of the standard workweek of 40 hours without payment of the overtime wages required by the clause set forth in subparagraph (1) of this paragraph.

(3) **Withholding for unpaid wages and liquidated damages.** HUD or its designee shall upon its own action or upon written request of an authorized representative of the Department of Labor withhold or cause to be withheld, from any moneys payable on account of work performed by the contractor or subcontractor under any such contract or any other Federal contract with the same prime contract, or any other Federally-assisted contract subject to the Contract Work Hours and Safety Standards Act which is held by the same prime contractor such sums as may be determined to be necessary to satisfy any liabilities of such contractor or subcontractor for unpaid wages and liquidated damages as provided in the clause set forth in subparagraph (2) of this paragraph.

(4) **Subcontracts.** The contractor or subcontractor shall insert in any subcontracts the clauses set forth in subparagraph (1) through (4) of this paragraph and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime contractor shall be responsible for compliance by any subcontractor or lower tier subcontractor with the clauses set forth in subparagraphs (1) through (4) of this paragraph.

C. Health and Safety. The provisions of this paragraph C are applicable where the amount of the prime contract exceeds \$100,000.

(1) No laborer or mechanic shall be required to work in surroundings or under working conditions which are unsanitary, hazardous, or dangerous to his health and safety as determined under construction safety and health standards promulgated by the Secretary of Labor by regulation.

(2) The Contractor shall comply with all regulations issued by the Secretary of Labor pursuant to Title 29 Part 1926 and failure to comply may result in imposition of sanctions pursuant to the Contract Work Hours and Safety Standards Act, (Public Law 91-54, 83 Stat 96). 40 USC 3701 et seq.

(3) The contractor shall include the provisions of this paragraph in every subcontract so that such provisions will be binding on each subcontractor. The contractor shall take such action with respect to any subcontractor as the Secretary of Housing and Urban Development or the Secretary of Labor shall direct as a means of enforcing such provisions.

If the awarded CDBGPF project includes a direct benefit component, households qualifying for direct benefit assistance must have a total household income of 80% or less of Area Median Income. *All Income Eligibility Verifications must be completed by a HUD approved agency.

2024 Income Limits (Chicago-Joliet-Naperville)

FY 2024 Income Limits Summary

FY 2024 Income Limit Area	Median Family Income Click for More Detail	FY 2024 Income Limit Category	Persons in Family							
			1	2	3	4	5	6	7	8
Chicago-Joliet-Naperville, IL HUD Metro FMR Area	\$112,100	Very Low (50%) Income Limits (\$) Click for More Detail	39,250	44,850	50,450	56,050	60,550	65,050	69,550	74,000
		Extremely Low Income Limits (\$)* Click for More Detail	23,600	26,950	30,300	33,650	36,580	41,960	47,340	52,720
		Low (80%) Income Limits (\$) Click for More Detail	62,800	71,800	80,750	89,700	96,900	104,100	111,250	118,450

HUD Income Calculator limits to determine direct benefit eligibility.

WILL COUNTY SECTION 3 PLAN



Final Section 3 Plan
7.6.22.docx

County is copied on all W-MBE outreach and Section 3 correspondence:

- a) A copy of the project manual, publication, and a cover letter stating the municipality's intent to encourage Minority and Women Owned Business Enterprises to submit a proposal shall be sent to the following agencies:

Illinois Department of Commerce and Economic
Opportunity Attn: Vanessa Uribe, Deputy Director
500 E Monroe St.
Springfield, IL 62701
Vanessa.Uribe@illinois.gov

Jason Cox, Chairman of Contractors Association of
Will and Grundy Counties
233 N. Springfield Ave
Joliet, IL 60435
info@CAWGC.org

Ammar Rizki, Chief Financial Officer Bureau of Finance –
W-MBE Outreach and Solicitation
118 N. Clark Street Room 1020
Chicago, Illinois 60602
Telephone: (312)603-5502
Fax: (312) 603-4547

Indiana, Illinois, Iowa Foundation for Fair Contracting
Attn: Lydia Simrayh
6170 Joliet Road, Suite 200
Countryside, IL 60525
lsimrayh@iiffc.org

County is copied on all Section 3 outreach correspondence which must be approved by

the Will County Sec 3 Coordinator prior to release:

- a. A copy of the project manual, publication, and a cover letter stating the subrecipient's intent for Section 3 (Per the Will County Section 3 Plan) outreach shall be sent to the following agencies:

- i. Section 3 Program Coordinator
Joliet Housing Authority
6 South Broadway Street
Joliet, IL 60436

Corporate and Community Services
Joliet Junior College
1215 Houbolt Road
Joliet, IL 60431

**EXAMPLE LANGUAGE NEEDED FOR:
ADVERTISEMENT FOR BIDS**

Project No. _____, Owner: _____

Separate sealed bids for the _____ for the _____ will be received by _____ at the office of the _____ at the _____

_____ until _____ o'clock (AM , PM , CST. _____, 20____,

and then at said office publicly opened and read aloud.

The Information for Bidders, Form of Bid, Form of Contract, Plans, Specifications, and Forms of Bid Bond, Performance and Payment Bond, and other contract documents may be examined at the _____ following:

_____.

Copies may be obtained at the office of _____ located at _____ upon payment of _____ non-refundable _____ if shipped) \$ for each set. (\$

The owner reserves the right to waive any informalities or to reject any or all bids.

Each bidder must deposit with his bid a security in the amount, form, and subject to the conditions provided in the Information for Bidders.

Attention of bidders is particularly called to the requirements as to conditions of employment to be observed and minimum wage rates to be paid under the contract, Section 3, Segregated Facility, Section 109 and E.O. 11246. MBE/WBE: Women and Minority Owned Businesses are encouraged to submit proposal.

The Grantee must comply with the requirements of the Build America, Buy America (BABA) Act, 41 USC 8301 note, and all applicable rules and notices, as may be amended, if applicable to the Grantee's infrastructure project. Pursuant to HUD's Notice, "Public Interest Phased Implementation Waiver for FY 2022 and 2023 of Build America, Buy America Provisions as Applied to Recipients of HUD Federal Financial Assistance" (88 FR 17001), any funds obligated by HUD on or after the applicable listed effective dates, are subject to BABA requirements, unless excepted by a waiver.

No bidder may withdraw his bid within 30 days after the actual date of the opening thereof.

(Date)

Elected Official

SAMPLE Section 3 Solicitation

TO:

FROM: Angela D. Smith, Purchasing Coordinator

SUBJECT: 202X COMMUNITY DEVELOPMENT BLOCK GRANT STREET RESURFACING PROGRAM

DATE: November 30, 202X

The City of Wilmington is soliciting bids for the **202X COMMUNITY DEVELOPMENT BLOCK GRANT WATER MAIN REPLACEMENT PROGRAM**. A copy of the newspaper advertisement is enclosed for your information. Copies of the Bid Package may be obtained by contacting the City of Wilmington, (888) 888-8888.

The City of Wilmington is encouraging Contractors to submit a bid and proposal in accordance with Will County Section Plan requirements for this project.

All Minority and Women owned business enterprises and Section 3 Business Concerns are encouraged to submit a proposal.

If you have any questions regarding the above, do not hesitate to contact us (888) 888-8888.

Sincerely,

Angela D. Smith Purchasing Coordinator

Enclosures

Cc: Will County

SAMPLE W-MBE Solicitation

Letterhead

GOOD HAMMER CONSTRUCTION COMPANY
 1000 Building Lane
 Winston-Salem, North
 Carolina 27101

Date of notice.

September 1, 2022

****SAMPLE LETTER******Subcontractor**

Jones Plumbing Contracting, Inc.
 Robert A. Jones
 Company Address
 City, State and Zip Code
 (336) 765-0000

Which contract? Re:***Each letter should include the specific scope of work solicited.***

Dear Mr. Jones

Good Hammer Construction Co. is requesting bids from certified M/WBE firms on the above referenced project. We are soliciting subcontractor bids for **(Name the specific area sub bids are requested)** for this project.

Where are the documents? Bid documents and plans may be reviewed in our office. Please contact me at (336) 777-7777, if you would like an appointment to review the documents.

When & where are bids due. Quotes must be received in our office by **(list the date and time bids are due)**.

Negotiation available? Good Hammer Construction Company is willing to review any responsible quote and will negotiate terms, if appropriate. We will notify your firm if your bid is accepted for this project. Please contact me if you have not heard from us by **(provide a date)** and I will inform you of the status of your bid.

Assistance offered. If you need assistance with obtaining bonding, loan capital, lines of credit, insurance or joint pay agreements, please contact us and we will review your needs and direct you to available agencies for assistance.

Joint venture or partnership? Good Hammer Construction Company will look at the possibility of a joint venture or partnership arrangement, if appropriate.

Quick pay policy? Good Hammer Construction Company pays twice monthly on submission of qualified invoice.

Contact person?

Sincerely,

John Jones
 Project Estimator

[..\..\..\9. Resources and Guidance\2. CDBG\BABA\2023-12cpdn.pdf](#)

Monthly Progress Report-Draft Form

Complete with past month's data and submit to Will County CDBG by the **fifth day of the next month.**

PROJECT NUMBER_

MONTH:

YEAR: 20_____Project Name:

Project Contact/Manager:

Phone:

Firm/Agency:

1. Describe any action taken, relating to this project, during the past month. (
2. How many households received new and/or improved service during the reporting period?

What activities are scheduled for the next month?

3. Describe any affirmative marketing you have implemented regarding this project. Please list and attach any recent media coverage of relating to this project.
4. Please refer to your project timeline in Exhibit A and indicate any changes. Print "NA" if not applicable.

Activity	Start Date	End Date	Changed to Date and explanation
Project Design Complete			
Bid Release Date			
Bid Open Date			
Bid Award Date			
Pre-Construction Meeting			
Construction Start Date			
Construction End Date			

INSERT NAME OF SUBRECIPIENT AND PROJECT DAILY REPORT

PROJECT NO: **60280434** LOCATION: DATE:

PROJECT NAME:

PRIME CONTRACTOR:

M ☐ T ☐ W ☐ T ☐ F ☐ S ☐ S ☐ CONTRACT DAY# _____ PAGE OF
 WORK FORCE HOURS WORKED A.M. TO P.M. SEE PAGE 2 FOR DETAIL

WEATHER

TEMP. MAX F. REAL FEEL F MIN F REAL FEEL F

EQUIPMENT USED IN THIS AREA:

SUBCONTRACTORS WORKING IN THIS AREA:

DESCRIPTION: (LIST WORK IN PROGRESS, QUANTITY INSTALLED, LOCATION, COMMENTS, PROBLEMS, VISITORS, DELAY AND CAUSES, ACCIDENTS, SPECIAL INSTRUCTIONS RECEIVED OR GIVEN, TESTS MADE ETC.)

FORM FILLER

DAILY REPORT

PROJECT NO: LOCATION: DATE:

PROJECT NAME:

PRIME CONTRACTOR: PAGE OF

M ☐ T ☐ W ☐ T ☐ F ☐ S ☐ S ☐

TITLE	NAME				
			AM		PM
			AM		PM
			AM		PM

SUB CONTRACTORS

CONTRACTOR NAME:

TITLE	NAME				
			AM		PM

CONTRACTOR NAME:

TITLE	NAME				
			AM		PM

FORM FILLER

**CDBG PROGRAM YEAR
AGREEMENT BETWEEN WILL COUNTY, ILLINOIS AND
The City of Crest Hill FOR
PY 2024 PROGRAM OPERATIONS**

THIS AGREEMENT, entered into this _____ by and between Will County, Illinois (herein called the “COUNTY”) and The City of Crest Hill (herein called “SUBRECIPIENT”):

WHEREAS, Will County has applied for and received Community Development Block Grant (CDBG) funds from the United States Government under Title I of the Housing and Community Development Act of 1974, herein referred to as the “Act”; Public Law 93-383, distributed by the U.S. Department of Housing and Urban Development (herein referred to as HUD); and,

WHEREAS, the Will County Board approved the Consolidated Plan One Year Action Plan for Program Year 2024 for the CDBG/HOME Program with Resolution #24-189; and,

WHEREAS, HUD has approved the County’s Consolidated Plan One Year Action Plan for Program Year 2024 for the CDBG Program and the use of CDBG funds for the activities identified in the Plan; and,

WHEREAS, the SUBRECIPIENT(s) proposes to administer and operate a program to replacement of an existing aging watermain along Oakland Ave with a new 8” DIP watermain covering approximately 2,200 feet from Ludwig Avenue to Pasadena Avenue; and,

WHEREAS, this grant allocation is subject to the fifteen percent (15%) public service cap as set forth by the U.S. Dept. of HUD as stated in 24 CFR 570.201 (c). Should the COUNTY exceed that 15% cap during the term of this agreement, grant funds will be held until the following program year beginning **October 1, 2025** and will be released for contract completion. Will County will also extend the term of the Agreement for a period equaling the time funds were held in PY 2024. The agreement total funding amount will be \$347,391.60.

NOW THEREFORE, the parties agree to the following:

I. SCOPE OF SERVICE

A. Program Delivery

The purpose of the activities funded pursuant to this Agreement is to allow the SUBRECIPIENT to use CDBG funds to administer and operate a program to replace of an existing aging watermain along Oakland Ave from Ludwig Avenue to Pasadena Avenue. These services will be provided free of charge and CDBG funds will only be utilized for low-moderate income individuals;

- A detailed description of the work to be performed under this agreement is contained in Exhibit A – Scope of Services;
- Reimbursement for the above activities from the Will County CDBG Program shall not exceed \$347,391.60.

B. National Objectives

The SUBRECIPIENT certifies that the activities carried out with funds provided under this Agreement shall meet one of the Community Development Block Grant Program's National Objectives to benefit low/moderate income persons as defined in 24 CFR Part 570.208. This activity meets the Low Mod Area criteria in which the program has income-eligibility requirements for that area.

C. Level of Accomplishment

The SUBRECIPIENT will replace of an existing aging watermain along Oakland Ave from Ludwig Avenue to Pasadena Avenue. The SUBRECIPIENT and program staff will perform their respective duties as described in Exhibit A- Scope of Services attached hereto and made part of this agreement. SUBRECIPIENTS shall make all documentation required in the completion of this Project available for inspection by the COUNTY and representatives of the U.S. Department of Housing and Urban Development.

D. Performance Monitoring

The COUNTY's Land Use Department, Community Development Division, will monitor the performance of the SUBRECIPIENT against goals and performance standards required herein. Substandard performance as determined by the Community Development Division will constitute noncompliance with this Agreement. If a course of action to correct such substandard performance is not submitted by the SUBRECIPIENT within 30 days of being notified by the Community Development Division, Agreement suspension or termination procedures will be initiated.

E. Performance Measurements and Monitoring

In addition to the customary administrative services required as part of this Agreement, the SUBRECIPIENT shall submit monthly performance and outcome reports giving a status of each individual being served by the Project as outlined in Exhibit A- Scope of Services, which will then focus on establishing said objectives, performance measures, program outcomes as described in Sec. I. A Scope of Services, Program Delivery of this agreement.

The COUNTY uses the reports to track progress, provide feedback, and when necessary, provide technical assistance. Program performance is also considered in the decision-making process for fund allocation.

Substandard performance as determined by the Community Development Division will constitute noncompliance with this Agreement. If course of action to correct such substandard performance is not taken by the SUBRECIPIENT within 30 days of being notified by the Community Development Division, Agreement suspension or termination procedures may be initiated.

In addition to the reporting requirements, the SUBRECIPIENT may be subject to at least one site visit by the COUNTY during the term of this Agreement, at which time all documentation, files, and other material related to this Agreement shall be made available for review and inspection by the COUNTY.

F. Status Reports

SUBRECIPIENT shall submit quarterly progress reports to the COUNTY in the form and content as required by the COUNTY. Said program status reports shall be submitted with the monthly request for payment no later than the 5th of each month.

II. TIME OF PERFORMANCE

This Agreement will be effective October 1, 2024 – September 30, 2025, and shall terminate on September 30, 2025, however SUBRECIPIENT may receive payment for services provided under this Agreement up to 45 days following the end of the Agreement period. In accordance with the amendment procedures set forth in Paragraph VI, the term of this Agreement and the provisions herein may be extended to cover any additional term period during which SUBRECIPIENT remains in control of CDBG funds or other assets, including program income.

III. PAYMENT

Any indirect costs charged must be consistent with the conditions of 2 CFR Part 200, Subpart E & Appendix IV for Non-profit Organizations. The Program is to be administered within the approved budget as provided in **Exhibit A- Scope of Services**. Any amendments to the budget must be approved in writing by both the COUNTY and the SUBRECIPIENT.

In consideration for the service to be performed by SUBRECIPIENT hereunder, the COUNTY shall pay an amount to SUBRECIPIENT from CDBG program funds up to, but not to exceed \$347,391.60 from CDBG. Such payments shall be made as reimbursement for actual expenditures and in accordance with the approved

Budget contained in Exhibit A – Scope of Services. Such funds shall be used only for payment of expenses eligible for coverage under the CDBG program.

Payments may be contingent upon SUBRECIPIENT's compliance with all applicable uniform administration requirements as set forth in 24 CFR 570.502 and upon certification of the SUBRECIPIENT's financial management system in accordance with the standards specified 2 CFR Part 200. SUBRECIPIENT agrees to utilize funds available under this Agreement to supplement rather than replace funds otherwise available.

IV. NOTICES

Communication and details concerning this Agreement shall be directed to the following Agreement representatives:

Will County

Martha Sojka, Community Development Administrator
Will County Land Use Community Development Div.
58 E. Clinton Street, Suite 100
Joliet, IL 60432
Phone: (815)774-3364
msojka@willcountylanduse.com

Sub-recipient

Raymond Soliman
The City of Crest Hill
20600 City Center Blvd.
Crest Hill, IL 60403
Phone: (815)726-5846
rsoliman@cityofcresthil.com

V. GENERAL CONDITIONS

A. General Compliance with Federal Regulations

SUBRECIPIENT agrees to comply with all applicable requirements of Title 24 Code of Federal Regulations, Part 570 concerning CDBG funds, all applicable portions of 2 CFR Part 200, and all other federal requirements and policies issued pursuant to these regulations, including, but not limited to those set forth in this Agreement. SUBRECIPIENT shall be responsible for complying with all applicable changes or additions to the requirements currently set forth in said regulations. SUBRECIPIENT agrees to comply with all other applicable federal, state and local laws and regulations governing the funds provided under this Agreement.

B. Independent Contractor

Nothing contained in this Agreement is intended to, or shall be construed in any manner, to create or establish the relationship of employer/employee between the parties. The SUBRECIPIENT shall at all times remain an independent entity with respect to the services to be performed under this Agreement. The COUNTY shall be exempt from payment of all Unemployment Compensation, FICA, retirement,

life and/or medical insurance and Workman's Compensation Insurance as the SUBRECIPIENT is an independent entity.

C. Hold Harmless

SUBRECIPIENT shall hold harmless, defend, and indemnify the COUNTY from any and all claims, actions, suits, charges and judgments whatsoever that arise out of SUBRECIPIENT's performance or nonperformance of the service of the subject matter called for in this Agreement.

D. Workers' Compensation

The SUBRECIPIENT shall provide Workman's Compensation Insurance coverage for all employees involved in the performance of this Agreement.

E. Insurance & Bonding

The SUBRECIPIENT shall carry sufficient insurance coverage to protect Contract assets from loss due to theft, fraud and/or undue physical damage, and as a minimum shall purchase a blanket fidelity bond covering all employees in an amount equal to cash advances from the COUNTY.

The SUBRECIPIENT shall comply with the bonding and insurance requirements of 2 CFR Part 200, Bonding and Insurance.

F. Funding Disclosure

The SUBRECIPIENT shall include on all promotional materials and shall place a sign in a prominent place at the project crediting the COUNTY and the U.S. Department of Housing and Urban Development for funding of the project including the following statement:

"Funding for this project has been provided, (in whole or in part), by the COUNTY through the use of Community Development Block Grant funds made available by the U.S. Department of Housing and Urban Development."

VI. AMENDMENTS

The parties may amend this Agreement at any time provided that such amendments make specific reference to this Agreement, are executed in writing, and are signed by a duly authorized representative of both parties and approved by either party's governing body to the extent required by state law, local charter or otherwise. In addition, the COUNTY may, in its sole discretion, amend this Agreement to conform with federal, state, or local governmental guidelines, policies and available funding amounts. However, if any such amendments result in a change in the funding, the scope of services, or the scheduling of

services to be undertaken as part of this Agreement, such modifications will be incorporated only by written amendment signed by both parties.

VII. SUSPENSION OR TERMINATION

Either party may terminate this Agreement at any time by giving written notice to the other party of such termination and specifying the effective date thereof at least thirty (30) days before the effective date of such termination. However, any partial termination of the work to be performed as set forth in Section I.A. above may only occur with the prior approval of the COUNTY.

The COUNTY may also suspend or terminate this Agreement, in whole or in part, if SUBRECIPIENT materially fails to comply with any term of this Agreement, or with any of the rules, regulations or provisions referred to herein; in such event, the COUNTY may declare SUBRECIPIENT ineligible for any further participation in the COUNTY Agreements, in addition to other remedies as provided by law. In the event there is probable cause to believe SUBRECIPIENT is in noncompliance with any applicable rules or regulations, the COUNTY may suspend payment of up to fifteen (15) percent of the Agreement funds until such time as SUBRECIPIENT is found to be in compliance by the COUNTY or is otherwise adjudicated to be in compliance.

In the event of any termination, all finished or unfinished documents, data, reports, maps, models, photographs or other materials prepared by SUBRECIPIENT under this Agreement shall, at the option of the COUNTY, become the property of the COUNTY. In the event of termination, SUBRECIPIENT shall be entitled to receive just and equitable compensation for any satisfactory work completed prior to the termination. The COUNTY shall be entitled to the repayment of any payments made to SUBRECIPIENT over and above that to which it is entitled as just and equitable compensation for satisfactory work completed.

VIII. ADMINISTRATIVE REQUIREMENTS

A. Financial Management

1. Accounting Standards

The SUBRECIPIENT agrees to comply with 2 CFR Part 200 and agrees to adhere to the accounting principles and procedures required therein, to utilize adequate internal controls, and to maintain necessary source documentation for all costs incurred.

2. Cost Principles

The SUBRECIPIENT shall administer its program in conformance with 2 CFR Part 200 as applicable, for all costs incurred whether charged on a direct or indirect basis.

B. Documentation and Record Keeping

1. Records to Be Maintained

The SUBRECIPIENT shall maintain all records required by federal regulations as specified in 24 CFR 570.506, as they are pertinent to the activities to be funded under this Agreement. Such records shall include but not limited to:

- a. Records providing a full description of the activity undertaken.
- b. Records demonstrating that each activity undertaken meets one of the national objectives of the CDBG program, as set forth in 24 CFR 570.208; namely, benefiting low/moderate income persons, aiding in the prevention or elimination of slums or blight, and meeting community development needs having a particular urgency.
- c. Records required to determine the eligibility of activities;
- d. Records required to document the acquisition, improvements, use or disposition of any real property acquired or improved with CDBG assistance;
- e. Records documenting compliance with the fair housing and equal opportunity components of the CDBG program to the extent applicable;
- f. Financial records as required by 24 CFR 570.502; and 2 CFR Part 200
- g. Other records necessary to document any required compliance with 24 CFR 570.600-570.612.

2. Retention

The SUBRECIPIENT shall retain all records pertinent to expenditures incurred under this Agreement for a period of three (3) years after the termination of all activities funded under the Agreement, or after the resolution of all federal audit findings, whichever occurs later. Records for non-expendable property acquired with funds under this Agreement shall be retained for three (3) years after the final disposition of such property. Records for any displaced person must be kept for three (3) years after he/she has received final payment. All requirements of the Local Records Commission must be met in regard to the disposal of any records. Contact the Community Development Department before disposing of any records related to this Agreement.

3. Client Data

The SUBRECIPIENT shall maintain client data demonstrating client eligibility for services provided. Such data shall include, but not be limited to, client name, address, income level or other basis for determining eligibility, and description of service provided. Such information shall be made available to the COUNTY monitors or their designees for review upon request.

4. Disclosure

The SUBRECIPIENT understands that client information collected under this Agreement is private and protected. Per 2 CFR Part 200.303, the use or disclosure of such information, when not directly in connection with the administration of the COUNTY's or SUBRECIPIENT's responsibilities with respect to services provided under this Agreement is prohibited without the written consent of the resident involved and, in the case of a minor, that of a responsible parent/guardian, except to the extent such use or disclosure is required by applicable federal, state or local law.

5. Property Records

The SUBRECIPIENT shall maintain real property inventory records which clearly identify any properties purchased, improved or sold with project funds. Properties retained shall continue to meet eligibility criteria and shall conform with the "changes in use" restriction specified in 24 CFR 570.503 (b)(8).

6. National Objectives

The SUBRECIPIENT agrees to maintain documentation that demonstrates that the activities carried out with funds provided under this Agreement meet one or more of the CDBG program's national objectives: 1) benefit low/moderate income persons; 2) aid in the prevention or elimination of slums or blight; 3) meet community development needs that have a particular urgency-as defined in 24 CFR Part 570.208.

7. Close-Outs

The SUBRECIPIENT's obligation to the COUNTY shall not end until all close-out requirements are completed, as set forth in 24 CFR 570.509. Activities during this close-out period shall include, but not limited to, making final payments, disposing of program assets (including the return of all unspent cash advances and program income balances to the COUNTY), and determining the custodianship of records.

8. Asset Reversion

- a. The SUBRECIPIENT shall transfer to the COUNTY any CDBG funds on hand and any accounts receivable attributable to the use of funds under this Agreement at the time of expiration, cancellation or termination.
- b. At the time of the project closeout, the County shall determine the appropriate disposition of equipment purchased with funds. The County shall permit SUBRECIPIENT to retain title to such equipment, if SUBRECIPIENT assures the County that it intends to continue the project for a period of not less than five years following closeout.
- c. If SUBRECIPIENT owns property that was acquired or improved with funds in excess of \$25,000 and SUBRECIPIENT subsequently disposes of or changes the use of such property within five years following project closeout, then SUBRECIPIENT shall reimburse the County in an amount that is equal to the fair market value of the real property which is current at such time of disposition or change in use, less that percentage of the value of the real property that is attributable to the investment of funds, other than grant funds, in its acquisition and/or improvement.

9. Audits

- a. SUBRECIPIENT shall obtain a financial audit(s) at SUBRECIPIENT's expense. Audits shall be performed by an independent auditor in accordance with generally accepted governmental auditing standards covering financial and compliance audits. Audits shall include, in addition to the financial statement(s) of SUBRECIPIENT, auditor's comments regarding SUBRECIPIENT's compliance and internal controls pertaining to the expenditure of grant funds.
- b. SUBRECIPIENT will be required to comply with 2 CFR Part 200.
- c. SUBRECIPIENT shall submit one certified copy of each required audit report to the County no later than six months following the close of SUBRECIPIENT's fiscal year for single audits; and not later than six months following project closeout for grant audits.

10. Records Inspections

All of SUBRECIPIENT's records with respect to any matters covered by this Agreement shall be made available to the County, or its designees, or the U.S. Department of Housing and Urban Development, or its designees, at any time during normal business hours, as often as deemed necessary, in order to audit, examine, or make excerpts or transcripts of all relevant data. Any deficiencies noted in audit reports must be fully cleared by SUBRECIPIENT within thirty (30) days after receipt by SUBRECIPIENT. Failure by SUBRECIPIENT to comply with the above requirements will constitute a violation of this Agreement and may result in the withholding of future payments. Specifically, all rights and remedies

regarding performance reviews as set forth in 24 CFR 570.900-570.913 shall be available to the County and to HUD or their designees.

C. **Reporting and Payment Procedures**

1. **Budgets**

SUBRECIPIENT has submitted a detailed Agreement budget of a form and content prescribed by the COUNTY for approval by the County (set forth in Exhibit A- Scope of Services). The County and SUBRECIPIENT may agree to review the budget from time to time in accordance with existing policies. Any indirect costs charged must be consistent with the conditions of 2 CFR Part 200, Subpart E & Appendix IV for Non-profit Organizations.

2. **Program Income**

SUBRECIPIENT shall report on a monthly basis any program income, as defined at 24 CFR 570.500 (a), generated by activities carried out with CDBG funds made available under this Agreement. The use of program income by SUBRECIPIENT shall comply with the requirements set forth in 24 CFR 570.504. By way of further limitations, SUBRECIPIENT may use such income during the Agreement period for activities permitted under this Agreement and shall reduce requirements for additional funds by the amount of any such program income balances on hand. All unused program income shall be returned to the County at the end of the Agreement period.

3. **Indirect Costs**

If indirect administrative costs are charged, SUBRECIPIENT will develop an indirect cost allocation plan for determining the appropriate share of administrative costs and shall submit the plan to the County for approval prior to the County's payment of any such costs.

4. **Payment Procedures**

The County will reimburse to SUBRECIPIENT funds available under this Agreement based upon information submitted by SUBRECIPIENT and consistent with any approved budget and the County policy concerning such payments. With the exception of any funds that the County may, in its discretion, decide to advance, payments will be made for eligible expenses actually incurred by SUBRECIPIENT, not to exceed the Agreement amount as set forth in Section I.A. of this Agreement. Payments will be adjusted by the County in accordance with the advance of funds and program income balances available in SUBRECIPIENT's accounts. In addition, the County reserves the right to reduce funds available under this

Agreement for costs incurred by the COUNTY on behalf of SUBRECIPIENT in carrying out the project.

5. Progress Reports

SUBRECIPIENT shall submit for each calendar month during which work is performed hereunder progress reports to the County in the form and content as required by the County. Said progress reports shall be submitted no later than the fifth day of the month following the month covered by the report. See Exhibit A – Scope of Services

D. Procurement

1. Standards of Procurement

SUBRECIPIENT shall procure materials and services in accordance with the requirements of 2 CFR Part 200. All program assets (unexpended program income, property equipment, etc.) shall revert to the County upon termination of this Agreement in accordance with Section VIII.B.8.a., b., & c. of this Agreement.

2. Travel

SUBRECIPIENT shall obtain written approval from the COUNTY for any travel expenses charged to funds provided under this Agreement

IX. RELOCATION, ACQUISITION AND DISPLACEMENT

SUBRECIPIENT agrees to comply with (a) the Uniform Relocation and Real Property Acquisition Act of 1970, as amended (URA); (b) the requirements of 24 CFR 570.606(c) governing the Residential Anti-displacement and Relocation Assistance Plan under section 104(d) of the HCD Act; and (c) the requirements in 24 CFR 570.606(d) governing optional relocation policies. SUBRECIPIENT further agrees to comply with any applicable County ordinance, resolutions and/or policies concerning displacement of individuals from their residences.

X. PERSONNEL AND PARTICIPANT CONDITIONS

A. Civil Rights

1. Compliance

SUBRECIPIENT agrees to comply with all the requirements set forth in 24 CFR 570.600, including, but not limited to, compliance with the Title VI of the Civil Rights Act of 1964 as amended, Title VIII of the Civil Rights Act of 1968 as amended, Section 104(b) and Section 109 of Title I of the Housing and

Community Development Act of 1974 as amended, Executive Order 11063, and Executive Order 11246 as amended by Executive Orders 11375, 11478, 12107 and 12086. SUBRECIPIENT also agrees to comply with all applicable provisions of the Americans with Disabilities Act of 1990.

2. Nondiscrimination

SUBRECIPIENT agrees to comply with the nondiscrimination in employment and contracting opportunities laws, regulations and executive orders referenced in 24 CFR 570.67, as revised by Executive Order 13279 and will not discriminate against any employee or applicant for employment because of race, color, creed, religion, ancestry, national origin, sex, disability or other handicap, age, marital status, or status with regard to public assistance.

3. Land Covenants

This Agreement is subject to the requirements of Title VI of the Civil Rights Act of 1964 (P.L. 88-352) and 24 CFR 570, Part I. In regard to the sale, lease, or other transfer of land acquired, cleared or improved with assistance provided under this Agreement, the SUBRECIPIENT shall cause or require a covenant running with the land to be inserted in the deed or lease for such transfer, prohibiting discrimination as herein defined, in the sale, lease or rental, or in the use or occupancy of such land, or in any improvements erected or to be erected thereon, providing that the COUNTY and the United States are beneficiaries of and entitled to enforce such covenants. The SUBRECIPIENT, in undertaking its obligation to carry out the program assisted hereunder, agrees to take such measures as are necessary to enforce such covenant, and will not itself so discriminate.

4. Section 504

The SUBRECIPIENT agrees to comply with any federal regulations issued pursuant to compliance with Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. 706) which prohibits discrimination against the disabled in any federally assisted program. The COUNTY shall provide the SUBRECIPIENT with any guidelines necessary for compliance with that portion of the regulations in force during the term of this Agreement.

B. Affirmative Action

1. Approved Plan

The SUBRECIPIENT agrees that it shall be committed to carrying out, pursuant to the COUNTY's specifications, an Affirmative Marketing Action Plan in keeping with the principles as provided in President's Executive Order 11246 of September 24, 1965. The COUNTY shall provide guidelines to the SUBRECIPIENT to assist

in the formulation of such a Plan. The SUBRECIPIENT shall submit a Plan for approval prior to the award of funds.

The SUBRECIPIENT will use its best efforts to afford minority and women-owned business enterprises the maximum practicable opportunity to participate in the performance of this Agreement. Contracting opportunities shall be made available to Minority and Women Owned Businesses and Section 3 businesses in accordance with the Will County Affirmative Marketing and Minority Outreach Plan.

2. Access to Records

The SUBRECIPIENT shall furnish and cause each of its SUBRECIPIENTS to furnish all information and reports required hereunder and will permit access to its books, records and accounts by the COUNTY, HUD or its agent, or other authorized federal officials for purposes of investigation to ascertain compliance with the rules, regulations and provisions stated here.

3. EEO/AA Statement

The SUBRECIPIENT will, in all solicitations or advertisement for employees placed by or on behalf of the SUBRECIPIENT state that it is an Equal Opportunity or Affirmative Action employer.

4. Subcontract Provisions

The SUBRECIPIENT will include the provision of Section X.A., Civil Rights, and B., Affirmative Action, of this Agreement in every subcontract or purchase order, specifically or by reference, so that such provisions will be binding upon each SUBRECIPIENT or vendor.

C. Employment Restrictions

1. Prohibited Activity

SUBRECIPIENT is prohibited from using funds provided herein or personnel employed in the administration of the program for political activities, sectarian or religious activities, lobbying, political patronage and nepotism activities.

2. Anti-Lobbying

SUBRECIPIENT hereby certifies that:

- a. No federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering

into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan or cooperative agreement.

- b. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Agreement, the SUBRECIPIENT shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

It will require that the language of paragraph d of this certification be included in the award documents for all SUBRECIPIENT at all tiers (including subcontracts, subgrants, and contracts under grants, loans and cooperative agreements) and that all SUBRECIPIENT's shall certify and disclose accordingly:

d. **Lobbying Certification**

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S.C. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

3. OSHA

Where employees are engaged in activities not covered under the Occupations Safety and Health Act of 1970, they shall not be required or permitted to work, be trained, or receive services in buildings or surroundings or under working conditions which are unsanitary, hazardous or dangerous to the participant's health or safety.

4. Labor Standards

The SUBRECIPIENT agrees to comply with the requirement of the Secretary of Labor in accordance with the Davis-Bacon Act as amended, the provision of Contract Work House, the Safety Standards Act, the Copeland "Anti-Kickback" Act (40 U.S.C. 276, 327-333) and all other applicable Federal, State and Local laws and regulations pertaining to labor standards insofar as those acts apply to the performance of this Agreement; to include, but not limited to the Will County Purchasing Ordinance. The SUBRECIPIENT, and all contractors, are subject to either federal prevailing wage (Davis-Bacon Act) or Illinois Prevailing Wage rates; whichever the higher rate is at the time of the project. The federal law that applies federal prevailing wage rates (Davis-Bacon rates) to CDBG funding is Section 110

of the Housing and Community Development Act of 1974, as amended (42 U.S.C. 5310). Section 110 requires the payment of wages at rates "not less than" the local prevailing wages determined by the U.S. Secretary of Labor under the Davis-Bacon Act. The SUBRECIPIENT shall maintain documentation which demonstrates compliance with hour and wage requirements. Such documentation shall be made available to the COUNTY for review upon request.

The SUBRECIPIENT agrees that, except with respect to the rehabilitation or construction of residential property designed for residential use for less than eight (8) households, all contractors engaged under contracts in excess of \$2,000 for construction, renovation or repair of any building or work financed in whole or in part with assistance provided under this Agreement, shall comply with federal requirements adopted by the COUNTY pertaining to such agreements and with the applicable requirement of the regulations of the U.S. Department of Labor, under 29 CFR, Parts 1, 3, 5 and 7 governing the payment of wages and ratio of apprentice and trainees to journeymen; provided, that if wage rates higher than those required under the regulations are imposed by state or local law, nothing hereunder is intended to relieve the SUBRECIPIENT of its obligation, if any, to require payment of the higher wage. The SUBRECIPIENT shall cause or require to be inserted in full, in all such Contracts subject to such regulations, provision meeting the requirement of the paragraph, for such Contracts in excess of \$10,000.

5. Section 3 Clause

a. Brief Description of Section 3

Section 3 requires that, to the greatest extent feasible, opportunities for job training and employment be given to lower income residents of the Section 3 area and Contracts for work in connection with the Section 3 covered project be awarded to business concerns which are located in or owned in substantial part by persons residing in the Section 3 area. Section 3 requires that a recipient/contractor take affirmative steps to give preference to qualified Section 3 area residents and business concerns in providing training, employment, and contracting in connection with Section 3 covered projects. Affirmative steps are outlined in Will County's Affirmative Marketing and Minority Outreach Plan.

b. Section 3 Determination and Definitions

Dollar Thresholds: A project is determined to be covered by Section 3 requirements based on the amount of HUD assistance the developer and the project receive. If the amount of the assistance exceeds \$200,000 as a recipient, certain Section 3 obligations apply. However, for a developer, certain Section 3 obligations apply if the aggregate amount of assistance received by the developer from the COUNTY for all the developer's projects with the COUNTY exceeds \$200,000. If on the same project there

are contracts and subcontracts in excess of \$100,000, obligations will be passed on to the Contractor and subcontractor (s). If the developer or recipient also acts as the general Contractor for a project, the amount of assistance need only exceed \$100,000 for Section 3 requirements to apply. If the dollar threshold(s) for assistance is met, Section 3 requirements apply to the entire project or activity, regardless of whether the project or activity is fully or partially funded with HUD assistance.

Section 3 covered projects are those projects that involve construction, reconstruction, conversion or rehabilitation of housing, and other publicly-funded construction including other buildings or improvements, regardless of ownership.

Section 3 Business Concerns means a business concern (1) that is 51% or more owned by Section 3 residents; (2) whose permanent, full-time employees include persons, at least 30% of whom are currently Section 3 residents, or within three years of the date of the first employment with the business concern were Section 3 residents; or (3) that provides evidence of a commitment to subcontract in excess of 25% of the dollar award of all subcontracts to be awarded to business concerns that meet the qualifications in (1) and (2) above.

Section 3 Resident means: (1) a public housing resident; or (2) an individual who resides in the COUNTY in which the Section 3 covered assistance is expended, and who is: (a) a low-income person (income does not exceed 80% of median); or (ii) a very low income person (income does not exceed 50% of median).

c. Compliance

Compliance with the provisions of Section 3 of the Housing and Urban Development Act of 1968 as amended (12 U.S.C. 1701), the regulations set forth in 24 CFR 135, 24 CFR 570.607 (b), and all applicable rules and orders issued hereunder prior to the execution of this Agreement, is a condition of the federal financial assistance provided under this Agreement and binding upon the COUNTY, SUBRECIPIENT and any SUBRECIPIENTS. Failure to fulfill these requirements shall subject the COUNTY, SUBRECIPIENT and any SUBRECIPIENTS, their successors and assigns, to those sanctions specified by the agreement through which federal assistance is provided. The SUBRECIPIENT certifies and agrees that no contractual or other disability exists which would prevent compliance with these requirements.

SUBRECIPIENT further agrees to include the following language in all subcontracts executed under this Agreement.

“The work performed to be under this Contract is a project assisted under a program providing direct federal financial assistance from U.S. Department of Housing and Urban Development and is subject to the requirements of Section 3 of the Housing and Urban Development Act of 1968 as amended (12 U.S.C. 1701). Section 3 requires that, to the greatest extent feasible, opportunities for training and employment be given to lower income residents of the project area and Contracts for work in connection with the project be awarded to business concerns which are located in, or owned in substantial part, by persons residing in the area of the project.”

SUBRECIPIENT certifies and agrees that no contractual or other disability exists which would prevent compliance with these requirements.

d. Subcontracts

SUBRECIPIENT will include this Section 3 clause in every subcontract and will take appropriate action pursuant to any subcontract upon a finding that the SUBRECIPIENT is in violation of these provisions. SUBRECIPIENT will not subcontract with any entity where it has notice or knowledge that the latter has been found in violation of regulations under 12 U.S.C. 1701, 24 CFR 135 or 24 CFR 570.607 (b) and will not enter into any subcontract unless the entity has first provided it with a preliminary statement of ability to comply with the requirements of these provisions.

e. Technical Assistance

The COUNTY will provide technical assistance to the SUBRECIPIENT and contractor(s) in implementing Section 3, as requested. Technical assistance will include an explanation of Section 3 objectives and requirements; assisting the SUBRECIPIENT and contractor(s) in identifying Section 3 covered activities, Section 3 residents and business concerns; providing the SUBRECIPIENT and contractor(s) with any necessary forms relating to Section 3 compliance; and providing any other assistance as needed.

D. Conduct

1. Assignability

SUBRECIPIENT shall not assign or transfer any interest in this Agreement without the prior written consent of the COUNTY thereto, provided, however, that claims for money due or to become due to SUBRECIPIENT from the COUNTY under this Agreement may be assigned to bank, trust company or other financial institution without such approval. Notice of any such assignment or transfer shall be furnished promptly to the COUNTY.

2. Hatch Act

SUBRECIPIENT agrees that no funds provided, nor personnel employed, under this Agreement shall be in any way or to any extent engaged in the conduct of political activities in violation of Chapter 15 of Title VI of the United States Code.

3. Conflict of Interest

SUBRECIPIENT agrees to abide by the provisions of 24 CFR 570.611 with respect to conflict of interest.

- a. SUBRECIPIENT shall maintain a written code of standards of conduct that shall govern the performance of its officers, employees or agents engaged in the award and administration of contracts supported by federal funds.
- b. No employee, officer or agent of the SUBRECIPIENT shall participate in the selection, or in the award or administration of a contract supported by Federal funds in a conflict of interest, real or apparent would be involved.
- c. SUBRECIPIENT further agrees that, in the performance of this Agreement, no person having such a financial interest shall be employed or retained by the SUBRECIPIENT. These conflict of interest provisions apply to any person who is an employee, agent, consultant, officer, or elected official or appointed official of SUBRECIPIENT or the COUNTY, or any designated public agencies or SUBRECIPIENTS which are receiving funds under the CDBG program.

4. Subcontracts

a. Approvals

SUBRECIPIENT shall not enter into any subcontracts with any agency or individual in the performance of this contract without the written consent of the COUNTY prior to the execution of such subcontract.

b. Monitoring

SUBRECIPIENT will monitor all subcontracted services on a regular basis to assure contract compliance. Results of monitoring efforts shall be summarized in SUBRECIPIENT's monthly written report to the COUNTY and supported with documented evidence of follow-up actions taken to correct areas of noncompliance.

c. Content

SUBRECIPIENT shall cause all of the provisions of this Agreement in their entirety to be included in and made a part of any subcontract executed in the performance of this Agreement.

d. Selection Process

SUBRECIPIENT shall undertake to insure that all subcontracts let in the performance of this Agreement shall be awarded on a fair and open competition basis. Executed copies of all subcontracts shall be forwarded to the COUNTY along with documentation concerning the selection process.

5. Copyright

If this Agreement results in any materials that may be copyrighted, the COUNTY and/or grantor agency reserves the right to royalty-free, nonexclusive and irrevocable license to reproduce, publish or otherwise use and to authorize others to use, the work for government purposes.

6. Religious Organization

The SUBRECIPIENT agrees that funds provided under this Agreement will not be utilized for religious activities, to promote religious interest, or for the benefit of a religious organization in accordance with federal regulations specified in 24 CFR 570.200(j).

7. Drug-Free Workplace

The SUBRECIPIENT shall comply with the Illinois Drug Free Workplace Act (30 ILCS 580/1, et seq.), and, if applicable, with the Federal Drug Free Workplace Act (41 U.S.C. Section 701, et seq.).

XI. ENVIRONMENTAL CONDITIONS

SUBRECIPIENT shall cooperate with the COUNTY in its responsibilities pursuant to HUD's Environmental review procedures, 24 CFR 58, as amended, and shall permit the COUNTY or its designees or employees to conduct site inspections, conduct appropriate tests, examination of applicable documents, and such other activities as the COUNTY deems appropriate in order to fulfill its responsibilities in the implementation of the policies of the national Environmental Policy Act of 1969. The COUNTY shall not make any payments contemplated under this Agreement until the environmental review process has been completed by the COUNTY in accordance with the 24 CFR Part 58, nor may any costs be incurred by the SUBRECIPIENT until completion of the Environmental Review. The SUBRECIPIENT will be notified by the COUNTY when costs may begin to be incurred through the issuance of a written Notice to Proceed.

A. Air and Water

SUBRECIPIENT agrees to comply with the following regulations insofar as they apply to the performance of this Agreement:

- The Clean Air Act (42 U.S.C., 1857, et seq.).
- The Federal Water Pollution Control Act as amended (33 U.S.C. 1251 et. seq.) as amended.
- Environmental Protection Agency (EPA) regulations pursuant to 40 CFR, Part 50, as amended.
- National Environmental Policy Act of 1969.
- HUD Environmental Review Procedures (24 CFR, Part 58).

B. Flood Disaster Protection

To the extent applicable, SUBRECIPIENT agrees to comply with the requirements of the Flood Disaster Protection Act of 1973 (42 U.S.C. 4106) in regard to the sale, lease or other transfer of land acquired, cleared or improved under the terms of this Agreement.

C. Lead-Based Paint

The SUBRECIPIENT agrees that any construction or rehabilitation of structures with assistance provided under this Agreement shall be subject to HUD lead-based paint regulations 24 CFR 570.608 and 24 CFR Part 35, and in particular Sub-Part B thereof. Such regulations pertain to all HUD-assisted housing and required that all owners, prospective owners, and tenants or properties constructed prior to 1978 be properly notified that such properties may include lead-based paint. Such notifications shall point out the hazards of lead-based paint and explain the symptoms, treatment and precautions that should be taken when dealing with lead-based paint poisoning.

D. Historic Protection

SUBRECIPIENT agrees to comply with the historic preservation requirements set forth in the National Historic Preservation Act of 1966 as amended (16 U.S.C. 470) and the procedures set forth in 36 CFR 800 et seq., insofar as they apply to the performance of this Agreement.

XII. SURVIVAL OF PROVISIONS

The parties to this agreement specifically agree that all the paragraphs, terms, conditions and other provisions of this agreement that require some action to be taken by either or

both of the parties upon or after the expiration or termination hereof shall survive the expiration or termination of this agreement and shall be completed, taken or performed as provided herein or as may be required under the circumstances at that time.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date first above written.

WILL COUNTY, ILLINOIS

SUBRECIPIENT

Jennifer Bertino-Tarrant
Will County Executive

Raymond Soliman
Mayor
City of Crest Hill

DATE

DATE

Attest: _____
Annette Parker
Will County Clerk

Attest: _____

Title _____

Date: _____

Date: _____

Notary Seal

=

Agenda Memo**Crest Hill, IL**

Meeting Date:	January 13, 2025
Submitter:	Ronald J Wiedeman
Department:	Engineering
Agenda Item:	Resolution approving an engagement letter By and Between the city of Crest Hill, Will County, Illinois and Chapman and Cutler, LLP for funding through the Water Pollution Control Loan Program as administered by the IEPA for the Capital projects required for the city's switch to Lake Michigan Water Supply for a not to exceed of \$20,000.00

Summary: As part of the process to secure funding for the Capital projects required for the city's switch to Lake Michigan Water Supply, the city will need to engage Chapman and Cutler as out bond council to secure funding through the Water Pollution Control Loan Program as administered by the IEPA. Chapman and Cutler have done previous work with the city when using this funding stream.

Recommended Council Action: Resolution approving an engagement letter By and Between the city of Crest Hill, Will County, Illinois and Chapman and Cutler, LLP for funding through the Water Pollution Control Loan Program as administered by the IEPA for the Capital projects required for the city's switch to Lake Michigan Water Supply for a not to exceed of \$20,000.00

Financial Impact:

Funding Source: Water Fund

Budgeted Amount: \$1,025,000

Cost: 20,000.00

Amount authorized to date in 2025 budget including the above is \$989,269.00

Attachments:

Draft Res. With Ch. Cutler Eng Ltr Exhibit

RESOLUTION _____

A RESOLUTION APPROVING AN ENGAGEMENT LETTER BY AND BETWEEN THE CITY OF CREST HILL, WILL COUNTY, ILLINOIS, AND CHAPMAN AND CUTLER, LLP

WHEREAS, the Corporate Authorities of the City of Crest Hill, Will County, Illinois, have the authority to adopt resolutions and to promulgate rules and regulations that pertain to the City's government and affairs and protect the public health, safety, and welfare of its citizens; and

WHEREAS, pursuant to Section 2-2-12 of the Illinois Municipal Code (65 ILCS 5/2-2- 12), the City Council possesses the authority to enter into contracts that serve the legitimate corporate purposes of the City; and

WHEREAS, Chapman and Cutler, LLP (the "Company"), is in the business of, *inter alia*, providing legal services in connection with the issuance of revenue bonds (the "Services"); and

WHEREAS, the City Council desires to engage the Company to provide the Services and the Company is ready, willing, and able to perform the Services for the City; and

WHEREAS, the Company has presented the City with an Engagement Letter (the "Agreement") for the purposes of engaging the Company to perform the Services (a copy of the Agreement is attached hereto as Exhibit A and fully incorporated herein); and

WHEREAS, the City Council has reviewed the Agreement and determined that the conditions, terms, and provisions of the Agreement are fair, reasonable, and acceptable to the City; and

WHEREAS, the City Council has determined that it is in the best interests of the City and its citizens to enter into the Agreement with the Company.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Crest Hill, Illinois, pursuant to its statutory authority, as follows:

SECTION 1: PREAMBLE. The City Council hereby finds that all the recitals contained in the preamble to this Resolution are true, correct and complete and are hereby incorporated by reference thereto and made a part hereof.

SECTION 2: AGREEMENT APPROVED. The City Council hereby finds and declares that the conditions, terms, and provisions of the Agreement (Exhibit A) are fair, reasonable, and acceptable to the City and that the same is hereby approved in form and substance. Therefore, the City Council hereby authorizes and directs the Mayor to execute and deliver, and the Clerk to attest, the Agreement, and further to take any and all other actions, including without limitation the execution and delivery of any and all documents necessary and appropriate to effectuate the intent of this Resolution, which is to enter into the Agreement with the Company.

SECTION 3: SEVERABILITY. If any section, paragraph, clause or provision of this Resolution is held invalid, the invalidity of such section, paragraph, clause or provision shall not affect any other provision of this Resolution.

SECTION 4: REPEALER. All ordinances, resolutions or orders, or parts thereof, which conflict with the provisions of this Resolution, are to the extent of such conflict hereby repealed.

SECTION 5: EFFECTIVE DATE. This Resolution shall be in full force and effect immediately upon its passage and publication according to law.

[Intentionally Blank]

PASSED THIS 20TH DAY OF JANUARY, 2025.

	Aye	Nay	Absent	Abstain
Alderwoman Jennifer Methvin	_____	_____	_____	_____
Alderman Scott Dyke	_____	_____	_____	_____
Alderwoman Claudia Gazal	_____	_____	_____	_____
Alderman Darrell Jefferson	_____	_____	_____	_____
Alderperson Tina Oberlin	_____	_____	_____	_____
Alderman Mark Cipiti	_____	_____	_____	_____
Alderman Nate Albert	_____	_____	_____	_____
Alderman Joe Kubal	_____	_____	_____	_____
Mayor Raymond R. Soliman	_____	_____	_____	_____

Christine Vershay-Hall, City Clerk

APPROVED THIS 20TH DAY OF JANUARY, 2025.

Raymond R. Soliman, Mayor

EXHIBIT A

(Engagement Letter)



Lawrence E. White

Chapman and Cutler LLP
320 South Canal Street, 27th Floor
Chicago, Illinois 60606

T 312.845.3426
F 312.516.3926
white@chapman.com

January 10, 2025

Mr. Tony Graff
Interim City Administrator
City of Crest Hill
20600 City Center Boulevard
Crest Hill, Illinois 60403

Re: City of Crest Hill, Will County, Illinois (the "City")
Waterworks and Sewerage System Revenue Bonds, IEPA, Series 2025

Dear Tony:

We are pleased to provide an engagement letter for our services as bond counsel for the bonds in reference (the "*Bonds*"). For convenience and clarity, we may refer to the City in its corporate capacity and to you, the City officers (including the governing body of the City) and employees and general and special counsel to the City, collectively as "*you*" (or the possessive "*your*"). You have advised us that the purpose of the issuance of the Bonds, briefly stated, is to provide for improvements to the waterworks and sewerage system of the City. You are retaining us for the limited purpose of rendering our customary approving legal opinion as described in detail below.

A. DESCRIPTION OF SERVICES

As Bond Counsel, we will work with you and the following persons and firms: the underwriters or other bond purchasers who purchase the Bonds from the City (all of whom are referred to as the "*Bond Purchasers*"), counsel for the Bond Purchasers, financial advisors, trustee, paying agent and bond registrar and their designated counsel (you and all of the foregoing persons or firms, collectively, the "*Participants*"). We intend to undertake each of the following (the "*Services*") as necessary:

1. Review relevant Illinois law, including pending legislation and other recent developments, relating to the legal status and powers of the City or otherwise relating to the issuance of the Bonds.
2. Obtain information about the Bond transaction and the nature and use of the facilities or purposes to be financed or, for any portion of the Bonds to be issued for refunding

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purposes, the facilities or purposes financed with the proceeds of the bonds to be refunded (the “Project”).

3. Review the proposed timetable and consult with the Participants as to the issuance of the Bonds in accordance with the timetable.

4. Prepare or review major Bond documents, including tax compliance certificates, review the bond purchase agreement, if applicable, and, at your request, draft descriptions of the documents which we have drafted. We understand that the Bonds will be purchased by the Illinois Environmental Protection Agency (the “Purchaser”) and that the Purchaser will independently perform its due diligence investigation with respect to the Bonds.

5. Prepare or review all pertinent proceedings to be considered by the governing body of the City; confirm that the necessary quorum, meeting and notice requirements are contained in the proceedings and draft pertinent excerpts of minutes of the meetings relating to the financing.

6. Attend or host such drafting sessions and other conferences as may be necessary, including a preclosing, if needed, and closing; and prepare and coordinate the distribution and execution of closing documents and certificates, opinions and document transcripts.

7. Render our legal opinion regarding the validity of the Bonds and the source of payment for the Bonds, which opinion (the “Bond Opinion”) will be delivered in written form on the date the Bonds are exchanged for their purchase price (the “Closing”). The Bond Opinion will be based on facts and law existing as of its date. Please see the discussion below at Part D. Please note that our opinion represents our legal judgment based upon our review of the law and the facts so supplied to us that we deem relevant and is not a guarantee of a result.

B. LIMITATIONS; SERVICES WE DO NOT PROVIDE

Our Services as Bond Counsel are limited as stated above. Consequently, unless otherwise agreed pursuant to a separate engagement letter, our Services *do not* include:

1. Giving any advice, opinion or representation as to the financial feasibility or the fiscal prudence of issuing the Bonds, including, without limitation, the undertaking of the Project, the investment of Bond proceeds, the making of any investigation of or the expression of any view as to the creditworthiness of the City, of the Project or of the Bonds or the form, content, adequacy or correctness of the financial statements of the City. We will not offer you financial advice in any capacity beyond that constituting services of a traditionally legal nature.

2. Except as described in Paragraph (A)(5) above, assisting in the preparation or review of an official statement or any other disclosure document with respect to the Bonds

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(which may be referred to as the “*Official Statement*”) or performing an independent investigation to determine the accuracy, completeness or sufficiency of the Official Statement or rendering any advice, view or comfort that the Official Statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements contained therein, in light of the circumstances under which they were made, not misleading. Please see our comments below at Paragraphs (D)(5) and (D)(6).

3. Independently establishing the veracity of certifications and representations of you or the other Participants. For example, we will not review the data available on the Electronic Municipal Market Access system website created by the Municipal Securities Rulemaking Board (and commonly known as “EMMA”) to verify the information relating to the Bonds to be provided by the Bond Purchasers, and we will not undertake a review of your website to establish that information contained corresponds to that which you provide independently in your certificates or other transaction documents.

4. Supervising any state, county or local filing of any proceedings held by the governing body of the City incidental to the Bonds.

5. Preparing any of the following — requests for tax rulings from the Internal Revenue Service (the “IRS”), blue sky or investment surveys with respect to the Bonds, state legislative amendments or pursuing test cases or other litigation.

6. Opining on securities laws compliance or as to the continuing disclosure undertaking pertaining to the Bonds; and, after the execution and delivery of the Bonds, providing advice as to any Securities and Exchange Commission investigations or concerning any actions necessary to assure compliance with any continuing disclosure undertaking.

7. Any other services not specifically set forth above in Part A.

C. ATTORNEY-CLIENT RELATIONSHIP; REPRESENTATION OF OTHERS

Upon execution of this engagement letter, the City will be our client, and an attorney-client relationship will exist between us. However, our Services as Bond Counsel are limited as set forth in this engagement letter, and your execution of this engagement letter will constitute an acknowledgment of those limitations. Also please note that the attorney-client privilege, normally applicable under state law, may be diminished or non-existent for written advice delivered with respect to Federal tax law matters.

This engagement letter will also serve to give you express written notice that from time to time we represent in a variety of capacities and consult with most underwriters, investment bankers, credit enhancers such as bond insurers or issuers of letters of credit, ratings agencies,

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Mr. Tony Graff
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investment providers, brokers of financial products, financial advisors, banks and other financial institutions and other persons who participate in the public finance market on a wide range of issues. Prior to the execution of this engagement letter we may have consulted with one or more of such firms regarding the Bonds including, specifically, the Bond Purchasers. We are advising you, and you understand that the City consents to our representation of it in this matter, notwithstanding such consultations, and even though parties whose interests are or may be adverse to the City in this transaction are clients in other unrelated matters. Your acceptance of our services constitutes consent to these other engagements. Neither our representation of the City nor such additional relationships or prior consultations will affect, however, our responsibility to render an objective Bond Opinion.

Your consent does not extend to any conflict that is not subject to waiver under applicable Rules of Professional Conduct, or to any matter that involves the assertion of a claim against the City or the defense of a claim asserted by the City. In addition, we agree that we will not use any confidential non-public information received from you in connection with this engagement to your material disadvantage in any matter in which we would be adverse to you.

Further, this engagement letter will also serve to give you express notice that we represent many other municipalities, school districts, park districts, counties, townships, special districts and units of local government both within and outside of the State of Illinois and also the State itself and various of its agencies and authorities (collectively, the “*governmental units*”). Most but not all of these representations involve bond or other borrowing transactions. We have assumed that there are no controversies pending to which the City is a party and is taking any position which is adverse to any other governmental unit, and you agree to advise us promptly if this assumption is incorrect. In such event, we will advise you if the other governmental unit is our client and, if so, determine what actions are appropriate. Such actions could include seeking waivers from both the City and such other governmental unit or withdrawal from representation.

We anticipate that the City will have its general or special counsel available as needed to provide advocacy in the Bond transaction and has had the opportunity to consult with such counsel concerning the conflict consents and other provisions of this letter; and that other Participants will retain such counsel as they deem necessary and appropriate to represent their interests.

D. OTHER TERMS OF THE ENGAGEMENT; CERTAIN OF YOUR UNDERTAKINGS

Please note our understanding with respect to this engagement and your role in connection with the issuance of the Bonds.

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1. In rendering the Bond Opinion and in performing any other Services hereunder, we will rely upon the certified proceedings and other certifications you and other persons furnish us. Other than as we may determine as appropriate to rendering the Bond Opinion, we are not engaged and will not provide services intended to verify the truth or accuracy of these proceedings or certifications. We do not ordinarily attend meetings of the governing body of the City at which proceedings related to the Bonds are discussed or passed unless special circumstances require our attendance.

2. The factual representations contained in those documents which are prepared by us, and the factual representations which may also be contained in any other documents that are furnished to us by you are essential for and provide the basis for our conclusions that there is compliance with State law requirements for the issue and sale of valid bonds. Accordingly, it is important for you to read and understand the documents we provide to you because you will be confirming the truth, accuracy and completeness of matters contained in those documents at the issuance of the Bonds.

3. If the documents contain incorrect or incomplete factual statements, you must call those to our attention. We are always happy to discuss the content or meaning of the transaction documents with you. Any untruth, inaccuracy or incompleteness may have adverse consequences affecting either the tax exemption of interest paid on the Bonds or the adequacy of disclosures made in the Official Statement under the State and Federal securities laws, with resulting potential liability for you. During the course of this engagement, we will further assume and rely on you to provide us with complete and timely information on all developments pertaining to any aspect of the Bonds and their security. We understand that you will cooperate with us in this regard.

4. You should carefully review all of the representations you are making in the transaction documents. We are available and encourage you to consult with us for explanations as to what is intended in these documents. To the extent that the facts and representations stated in the documents we provide to you appear reasonable to us, and are not corrected by you, we are then relying upon your signed certifications for their truth, accuracy and completeness.

5. Issuing the Bonds as “securities” under State and Federal securities laws and on a tax-exempt basis is a serious undertaking. As the issuer of the Bonds, the City is obligated under the State and Federal securities laws and the Federal tax laws to disclose all material facts. The City’s lawyers, financial advisers and bankers can assist the City in fulfilling these duties, but the City in its corporate capacity, including your knowledge, has the collective knowledge of the facts pertinent to the transaction and the ultimate responsibility for the presentation and disclosure of the relevant information.

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6. As noted, the members of the governing body of the City also have duties under the State and Federal securities and tax laws with respect to these matters and should be knowledgeable as to the underlying factual basis for the bond issue size, use of proceeds and related matters.

7. We are also concerned about the adoption by the City of the gift ban provisions of the State Officials and Employees Ethics Act, any special ethics or gift ban ordinance, resolution, bylaw or code provision, any lobbyist registration ordinance, resolution, bylaw or code provision or any special provision of law or ordinance, resolution, bylaw or code provision relating to disqualification of counsel for any reason. We are aware of the provisions of the State Officials and Employees Ethics Act and will assume that you are aware of these provisions as well and that the City has adopted proceedings that are only as restrictive as such Act. However, if the City has stricter provisions than appear in such Act or has adopted such other special ethics or lobbyist provisions, we assume and are relying upon you to advise us of same.

E. FEES

As is customary, we will bill our fees as Bond Counsel on a transactional basis instead of hourly. Disbursements and other non-fee charges are included in our fees for professional services. Factors which affect our billing include: (a) the amount of the Bonds; (b) an estimate of the time necessary to do the work; (c) the complexity of the issue (number of parties, timetable, type of financing, legal issues and so forth); (d) recognition of the partially contingent nature of our fee, since it is customary that in the case no financing is ever completed, we render a greatly reduced statement of charges; and (e) a recognition that we carry the time for services rendered on our books until a financing is completed, rather than billing monthly or quarterly.

Based upon our current understanding of the terms, structure, size and schedule of the proposed financing, the duties we will undertake pursuant to this engagement letter, the time we estimate will be necessary to effectuate the transaction and the responsibilities we will assume, we expect that our fee will be \$20,000.

Our statement of charges is customarily rendered and paid at Closing, or in some instances upon or shortly after delivery of the bond transcripts; we generally do not submit any statement for fees prior to the Closing, except in instances where there is a substantial delay from the expected timetable. In such instances, we reserve the right to present an interim statement of charges. If, for any reason, the Bonds are not issued or are issued without the rendition of our Bond Opinion as bond counsel, or our services are otherwise terminated, we expect to negotiate with you a mutually agreeable compensation.

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The undersigned will be the attorney primarily responsible for the firm's services on this Bond issue, with assistance as needed from other members of our bond, securities and tax departments.

F. END OF ENGAGEMENT AND POST-ENGAGEMENT; RECORDS

Our representation of the City and the attorney-client relationship created by this engagement letter will be concluded upon the issuance of the Bonds. Nevertheless, subsequent to the Closing, we will prepare and provide the Participants a bond transcript in a CD-ROM format pertaining to the Bonds.

Please note that you are engaging us as special counsel to provide legal services in connection with a specific matter. After the engagement, changes may occur in the applicable laws or regulations, or interpretations of those laws or regulations by the courts or governmental agencies, that could have an impact on your future rights and liabilities. Unless you engage us specifically to provide additional services or advice on issues arising from this matter, we have no continuing obligation to advise you with respect to future legal developments.

This will be true even though as a matter of courtesy we may from time to time provide you with information or newsletters about current developments that we think may be of interest to you. While we would be pleased to represent you in the future pursuant to a new engagement agreement, courtesy communications about developments in the law and other matters of mutual interest are not indications that we have considered the individual circumstances that may affect your rights or have undertaken to represent you or provide legal services.

At your request, to be made at or prior to Closing, any other papers and property provided by the City will be promptly returned to you upon receipt of payment for our outstanding fees and client disbursements. All other materials shall thereupon constitute our own files and property, and these materials, including lawyer work product pertaining to the transaction, will be retained or discarded by us at our sole discretion. You also agree with respect to any documents or information relating to our representation of you in any matter which have been lawfully disclosed to the public in any manner, such as by posting on EMMA, your website, newspaper publications, filings with a County Clerk or Recorder or with the Secretary of State, or otherwise, that we are permitted to make such documents or information available to other persons in our reasonable discretion. Such documents might include (without limitation) legal opinions, official statements, resolutions or ordinances, or like documents as assembled and made public in a governmental securities offering.

In addition, we employ cloud-based applications to transmit and to store some or all information concerning this engagement, including the confidential or personal information you provide us. This means that the information you provide with respect to this engagement will

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Mr. Tony Graff
January 10, 2025
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not necessarily be stored within our firm or our network, but rather on a third-party's servers, which is commonly referred to as being stored in the cloud. We have reviewed the terms of use, policies, procedures and security practices of each cloud provider we use and your information will be encrypted while in transit to that third party's servers and while at rest in the cloud. While we cannot provide any type of guarantee about the security of the information stored in the cloud, we have concluded the respective cloud providers' practices are compatible with our professional obligations regarding confidential treatment of your information. If you have any concerns about the cloud applications we use please contact us and we will be glad to discuss them further with you.

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G. YOUR SIGNATURE REQUIRED

If the foregoing terms are acceptable to you, please so indicate by returning the enclosed copy of this engagement letter dated and signed by an authorized officer not later than 30 days after the date of this letter, retaining the original for your files. Please note that if we perform Services prior to your executing this engagement letter, this engagement letter shall be effective as of the date we have begun rendering the Services. We will provide copies of this letter to certain of the Participants to provide them with an understanding of our role. We look forward to working with you.

Very truly yours,

CHAPMAN AND CUTLER LLP

By 
Lawrence E. White

Accepted and Approved:

CITY OF CREST HILL, WILL COUNTY,
ILLINOIS

By: _____

Title: _____

Date: _____, 2025

LEW/SGP
Enclosure



January 13, 2025

MEMO

TO: Mayor & City Council Members

FROM: Tony Graff, Interim City Administrator

SUBJECT: Engagement Agreement with Sikich for Internal Control Review Services

Summary:

This agreement is to engage the professional services from Sikich, LLC as a continuation of consulting services completed under Phase 1, referred to in the engagement agreement dated July 23, 2024, as well as an update of investigation services performed in 2018, referred to in the engagement agreement dated March 18, 2018.

Phase II is the services for the Human Resources Module will include the following procedures from Sikich proposal dated November 1, 2024.

The fees for the Services will be in the amount of \$350 per hour, and the total fees will not exceed \$15,000. If the City Council wishes to only update the investigative report dated March 21, 2018, the fee will be based upon professional time expended at the rate quote above not to exceed \$5,000.

Recommendation:

Request to approve Phase II for the Human Resources Module and a 2018 Investigation Update not to exceed a total \$20,000 as stated within the engagement agreement.

Budget Impact:

Account – Administration, Line Item – Consulting 01-10-5312 \$25,000

Attachment: Sikich, LLC Engagement Agreement – Regarding Professional Forensic Services

200 W. Madison Street, Suite 3200
Chicago, IL 60606
312.541.9300

SIKICH.COM

The Honorable Raymond Soliman, Mayor
City of Crest Hill
20600 City Center Blvd
Crest Hill, IL 60403

December 19, 2024

Re: Internal Control Review Services for City of Crest Hill, Illinois – Phase II for the Human Resources Module and a 2018 Investigation Update

Dear Mr. Soliman:

This engagement agreement (the “Agreement”) between Sikich LLC, an Illinois limited liability company (“Sikich,” “we,” “our,” or “us”) and the City of Crest Hill, Illinois (“Client,” “you,” or “your”), sets forth the mutual agreements regarding professional forensic services (the “Services”) that we will provide to you. This engagement shall be the continuation of consulting services completed under Phase I, referred to in the engagement agreement dated July 23, 2024, as well as an update of investigation services performed in 2018, referred to in the engagement agreement dated March 21, 2018.

Services and Fees

This Agreement confirms that the Client has retained Sikich to provide internal control review services. Our understanding is that you will direct our engagement including the scope of our Services and approve the Services we will provide under this Agreement. First, Sikich will perform an update of an investigation completed in 2018 regarding the Department of Water/Wastewater, including reviewing the status of recommended internal control improvements. Then, Phase II of the Services for the Human Resources Module will include the following procedures from our proposal dated November 1, 2024: (1) map each function; identification of who, what, when, why and how work is performed; (2) apply principles of separation of duties to note control deficiencies; (3) interview personnel; and (4) perform certain procedures to assess possible fraudulent activities. Finally, we will recommend improvements to the internal controls of the current system and assist the City Council in updating policies and procedures accordingly. All deliverables provided under this Agreement will be in a format suitable for your needs (the “Deliverable”). We understand and you acknowledge and agree that the Services are being performed for internal use only and that our work cannot be considered an audit or attest engagement as defined by the American Institute of Certified Public Accountants and should not be referred as an audit in the City Council’s proceedings, but rather as a consulting engagement.

The fees for the Services will be in the amount of \$350 per hour, and the total fees will not exceed \$15,000. Should you wish to only update our investigative report dated March 21, 2018, our fee will be based upon professional time expended at the rate quoted above not to exceed \$5,000.

We will charge the Client for out-of-pocket expenses incurred in connection with provision of Services, including, among others (as applicable), industry research reports and materials, travel and living expenses (meals, lodging, etc.), fees to professionals for consultation or technical matters, and other direct engagement expenses, if any.

As the Services progress, related charges will be billed on a monthly basis. Payment is due upon receipt of the invoices. In the event that you should disagree with or question any amount due under an invoice, you agree that you shall communicate such disagreement to us in writing within fifteen (15) working days of the invoice

date. Disagreement with any amount not made known to us in writing within that period is considered invalid. We retain the right to discontinue the Services (and at our opinion, terminate this Agreement) if the Client's account balance becomes 30 days past due. In addition, amounts past due for more than 30 days will be subject to an interest charge of 1.5% per month from the date of the invoice. If we elect to terminate our Services for nonpayment, or other reasonable causes such as failure to provide the information or cooperation necessary for successful performance of our Services, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our Deliverable. You will be obligated to compensate us for all the time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Management Responsibilities

You agree to make all management decisions, perform all management functions, and assume all management responsibilities for the Services; oversee the Services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the Services performed; and to accept responsibility for the results of the Services, including decisions regarding the implementation of any recommendations provided by us.

The Client will establish and maintain internal controls relevant to its organization, including the security of email accounts or other methods used to communicate with our engagement team members, and monitor the effectiveness of their operation.

Use of and Access to Deliverables

Sikich is providing the Services and the Deliverable, and any other deliverables hereunder, solely for the Client's internal use and benefit. The Services, Deliverable and other deliverables are not for third party's use, benefit, or reliance and Sikich disclaims any contractual or other responsibility or duty of care to any third party based upon the Services, the Deliverable or any other deliverables issued here under. Access to the Deliverable or any findings in our Deliverable are limited to the Client, its management, and their respective advisors. Except as otherwise provided herein, the Client shall not discuss the Services with or disclose the Deliverable or any other deliverables to any third party, or otherwise disclose the Services, Deliverable or other deliverables without Sikich's prior written consent. The Client will indemnify and hold Sikich harmless from any and all claims asserted by a third party as a result of such unauthorized release of the Report or other deliverables or reliance on the Services, Deliverable or other deliverables. Any third-party recipient of the Deliverable or other deliverables will first be required to execute a letter regarding their access to the Deliverable or other deliverables and acknowledgment of their non-reliance on Deliverable and other deliverables among other conditions. Our Deliverable may not be used by the Client or any other person for any other purpose without our prior written consent, which may be granted or withheld in our absolute discretion. We have no responsibility to update our Deliverable for events and circumstances that occur after the date of its issuance. If for any reason we are unable to complete the Services, we will not issue a Deliverable.

Standards and Confidentiality

This engagement will be conducted according to the guidelines outlined by the AICPA's Statement on Standards for Consulting Services.

The Services will be performed based on information you provide to us. We will not audit, compile, or review any financial statements, forecasts, or financial data provided to us and will rely on such data without verification. To the extent we collect data from third party sources, we do not warrant the accuracy, completeness, or reliability of the data obtained will not verify or audit this information. Our engagement does

not include any procedures designed to detect errors, fraud, theft, or other wrongdoing or illegal acts. Therefore, our Services cannot be relied on to disclose such matters, or other illegal acts that may exist, nor will we be responsible for the impact on our Services of incomplete, missing, or withheld information, or mistaken or fraudulent data provided from any source or sources. In addition, we are not responsible for identifying or communicating deficiencies in your internal controls. You are responsible for developing and implementing internal controls applicable to your operations.

This engagement is limited to the Services described above. We will not make management decisions or perform management functions on your behalf, nor will you request that we do so. You understand and agree that the Services may include advice and recommendations based upon our knowledge, training, and experience. However, at all times, the decisions related to implementation of the advice and recommendations we provide are solely your responsibility. If you ask us to assist you in implementing any advice or recommendation, we will confirm this representation in a separate agreement.

All information and materials of any form or description collected by us in the course of our Services shall constitute our work files and will at all times, during and after completion of our Services, remain in our exclusive possession. We shall have unlimited discretion to retain, discard, or dispose of our work files but will at all times maintain all information and materials provided by the Client in strictest confidence.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. Some of these third-party service providers may be offshore. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards designed to protect the confidentiality of your personal information. In addition, we will enter into confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that such service providers have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers engaged by us.

We will use reasonable efforts to keep strictly confidential the Deliverable, its existence, and content, as well as the identity of the Client and other identifying information. We will nevertheless have no liability to the Client or any third party for information disclosed in, or pursuant to, any ruling, order, or proceeding of any court or other judicial or non-judicial forum or of any regulatory agency or similar instrumentality.

In accordance with the final rules published by the Federal Trade Commission, commonly referred to as the Gramm-Leach-Bliley Act, the following disclosures are made: In the process of preparing the tasks included in the assignment, we may collect from you, or with your authorization, certain essential information which is non-public and personal, such as information concerning income, expenses, assets, liabilities, and other similar information. We follow reasonable standards for protecting the confidentiality and security of the non-public personal information collected. We will not disclose any non-public personal information about you to any third party, except as permitted by you or required by law.

The Client hereby acknowledges and consents to Sikich's use of third-party cloud computing services to store confidential and proprietary information and other data of the Client and agrees that Sikich's use of such cloud services coupled with the use of encrypted devices, password protections and firewall protection shall constitute the best efforts of Sikich to safeguard such information and data from unauthorized disclosure. The Client further agrees that, subject to applicable law, Sikich shall only be liable if it has finally judicially been determined that

Sikich did not take commercially reasonable measures to protect the confidential and proprietary information and other data of the Client from unauthorized disclosure.

In connection with this Agreement, we may communicate with you or others via e-mail transmission. As e-mails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third-party or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that e-mails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of e-mails transmitted by us or in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of e-mail transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits or disclosure or communication of confidential or proprietary information. Communications by email are authorized unless written objection is provided to us prior to any such communication.

As a result of our prior or future services to you, we might be requested or required to provide information or documents to you or a third party in a legal, administrative, regulatory inquiry or arbitration or similar proceeding in which we are not a party. If this occurs, our efforts in complying with such requests will be deemed billable to you as a separate engagement. We shall be entitled to compensation for our time and reasonable reimbursement for our expenses (including legal fees) in complying with the request.

Disputes; Indemnification; Legally Binding Contract; Other

This Agreement is a legally binding contract between the Client and us and will be binding upon, and inure to the benefit of, their respective heirs, assigns, successors-in-interest, and legal representatives (as applicable). It may not be amended without the prior written consent of both parties.

The Client shall indemnify and hold harmless Sikich and its principals, directors, employees, agents or subcontractors against all costs, damages, and liabilities (including reasonable attorneys' fees, costs and expenses) associated with any third-party claim or proceeding, relating to or arising out of our provision of Services under this Agreement, other than as determined through arbitration to have been caused by the gross negligence or willful misconduct of Sikich.

You acknowledge and agree that in no event will Sikich be liable to the Client or any related party thereto, whether a claim be in tort, contract or otherwise, for any amount in excess of the total fees paid by the Client to Sikich pursuant to this Agreement, or for any, incidental, indirect, punitive, special, exemplary, lost profits similar damages or consequential damages of any kind.

No (i) direct or indirect holder of any equity interests or securities of Sikich, (ii) affiliate of Sikich, or (iii) director, officer, employee, representative, or agent of Sikich, or of an affiliate of Sikich or of any such direct or indirect holder of any equity interests or securities of Sikich (collectively, the "Sikich Affiliates") shall have any liability or obligation of any nature whatsoever in connection with or under this Agreement or the transactions contemplated hereby, and Client waives and releases all claims against such Sikich Affiliates related to any such liability or obligation.

In the event of a dispute involving interpretation or performance under this Agreement, the dispute shall be submitted to arbitration under the rules of commercial arbitration of the American Arbitration Association, the results of which shall be binding on all parties to this Agreement. The arbitration shall be conducted in Chicago,

Illinois. The party prevailing at the arbitration shall recover its costs and expenses, including attorneys', arbitrators', and stenographers' fees from the other party.

THIS AGREEMENT SHALL BE GOVERNED BY, AND CONSTRUED IN ACCORDANCE WITH, THE LAWS OF THE STATE OF ILLINOIS. SIKICH AND CLIENT KNOWINGLY, VOLUNTARILY, AND IRREVOCABLY WAIVE ANY RIGHT TO TRIAL BY JURY IN ANY ACTION, PROCEEDING OR COUNTERCLAIM (WHETHER BASED UPON CONTRACT, TORT OR OTHERWISE) RELATED TO OR ARISING OUT OF OR IN CONNECTION WITH THE ENGAGEMENT OF SIKICH PURSUANT TO, OR THE PERFORMANCE BY SIKICH OF THE SERVICES CONTEMPLATED BY, THIS AGREEMENT.

If either party hereto desires to terminate its relationship with the other or the engagement, it may do so at any time for any reason by giving written notice to the other party. In such event, Sikich will be paid for the fees and expenses incurred through the termination date, as well as for reasonable engagement closing costs.

It is understood and agreed that Sikich will for all purposes be an independent contractor, will not hold itself out as representing or acting in any manner for the Client, and neither Sikich nor the Client will have any authority to bind the other party to any contract or in any other manner. Sikich and the Client do not intend to create a joint Client relationship, and Sikich and the Client each represent that it is the sole employer of its employees. Sikich shall not and does not have the right to control the Client's employees' essential terms and conditions of employment, including hiring its employees, determining their wages and benefits, or assigning, scheduling, training, disciplining, or terminating the Client's employees.

The Client represents and warrants the following with respect to the U.S. Treasury Department's Office of Foreign Assets Control (OFAC): (a) the Client does not have any nexus with persons or entities on any of OFAC's sanctions list (e.g. SSI, SDN, FSE etc.) either through large shareholders, employees, beneficial owners, vendors, affiliated entities (i.e. affiliates or subsidiaries), third parties, customer base or otherwise; (b) the Client does not have any operations in any comprehensive OFAC sanctioned country (including Cuba, Iran, Syria, Sudan, North Korea, the Crimea); (c) the Client does not have any operations in any limited OFAC sanctioned country program; or (d) the Client does not remit payment for Sikich's fees and expenses from an OFAC sanctioned country.

Sikich shall not be deemed in default of any provision of this Agreement or be liable for any delay, failure in performance, or interruption of the Services resulting directly or indirectly from acts of God, electronic virus attack or infiltration, civil or military authority action, civil disturbance, war, strike and other labor disputes, fires, floods, other catastrophes, and other forces beyond its reasonable control.

All notices given under or pursuant to this Agreement will be sent by national courier, Certified or Registered Mail, Return Receipt Requested, and will be deemed to have been delivered when physically delivered to the Client or Sikich at the following address:

If to Sikich:

Sikich LLC
1415 W. Diehl Road, Suite 400
Naperville, IL 60563
Attention: Mary O'Connor

With a copy to:

Sikich LLC
1415 W. Diehl Road, Suite 400
Naperville, IL 60563
Attention: Office of General Counsel

If to the Client:

City of Crest Hill, Illinois
20600 City Center Blvd.
Crest Hill, IL 60403
Attention: Raymond Soliman

With a copy to:

Spesia & Taylor
1415 Black Road
Joliet, IL 60435
Attention: Michael R. Stiff

Those provisions that by their nature are intended to survive termination or expiration of this Agreement and any right or obligation of the parties in this Agreement which, by its express terms of nature and context is intended to survive termination or expiration of this Agreement, shall survive any such termination or expiration.

Miscellaneous

Entire Agreement: This Agreement constitutes the entire agreement between Sikich and the Client, regarding the terms of this Agreement. In the event the Client requires Sikich to execute a purchase order or other Client documentation in order to receive payment for Services, the terms and conditions contained in such purchase order or documentation shall be null and void and shall not govern the terms of this Agreement. This Agreement is entered into without reliance on any promise or representation, written or oral, other than those expressly contained herein and supersedes any other such promises or representations. This Agreement can only be modified by a written agreement signed by duly authorized representatives of each party.

Counterparts: This Agreement may be executed in counterparts (and by facsimile or other electronic means), each of which shall constitute an original and all of which together will be deemed to be one and the same document.

Severability: The invalidity or unenforceability of any provision of this Agreement shall not affect the validity or enforceability of any other provision.

Authority; Due Authorization; Enforceability: Each party hereto represents and warrants that it has all requisite power and authority to enter into this Agreement and to perform its obligations hereunder. Each party hereto further represents and warrants that this Agreement has been duly and validly authorized by all necessary corporate action and has been duly executed and delivered by each such party and constitutes the legal, valid, and binding agreement of each such party, enforceable in accordance with its terms.

Counsel Representation: The terms of this Agreement have been negotiated by the parties hereto, who have each been represented by counsel, there shall be no presumption that any of the provisions of this Agreement shall be construed adverse to any party as "drafter" in the event of a contention of ambiguity in this Agreement, and the parties waive any statute or rule of law to such effect.

Assignment: This Agreement may not be assigned by any party hereto without the prior written consent of the other party. Any attempted assignment of this Agreement made without such consent shall be void and of no effect, at the option of the non-assigning party.

Headings: Headings used herein are for convenience of reference only and shall not affect the interpretation or construction of this Agreement.

The Client understands and acknowledges that our Services and work product will be subject to the terms of this Agreement.

The Client acknowledges having read this Agreement in its entirety, has had full opportunity to consider its terms in consultation with its legal and financial advisors, has had a full and satisfactory explanation of the same, and fully understands and agrees to be bound by the terms of this Agreement.

Please indicate your understanding and acceptance of this Agreement and your intention to be legally bound hereby by executing this Agreement in the space provided below where indicated and return it to our offices indicating your authorization for us to proceed on the above terms and conditions. Please retain the second copy of this Agreement for your files.

Sincerely,

Sikich LLC



Mary O'Connor, ASA, CRE, CMI, CFE

Principal

The undersigned agrees to proceed with the above terms and conditions provided herein.

The Honorable Raymond Soliman, Mayor of the City of Crest Hill
City of Crest Hill, Illinois

Signature: _____

Title: _____

Date: _____



Agenda Memo

Crest Hill, IL

Meeting Date:	September 18, 2023
	Ronald J Wiedeman
Department:	Engineering
Agenda Item:	City Center Park-final grading, utility services and lighting design engineering services

Summary: As previously presented at the August 14, 2023 workshop, attached is a design engineering service agreement for the Crest Hill Municipal Plaza-Phase 1 improvement which will include mass grading, utilities service, lighting and new irrigation system.

Attached is an agreement from Spaceco Inc. to provide these professional design services for mass grading, utilities services and lighting.

These services will include the following:

- Attend project coordination meeting.
- Final Mass Grading Plans
- Final Water and utility service stub locations
- Final Lighting design
- Quality Assurance/Quality Control
- Project Administration and Management
- Provide support during the bidding process.

The second proposal is from Carefree to prepare a design for an irrigation system.

These services will include the following:

- Prepare an irrigation design based on landscaping and park layout.
- Water source requirements and demands.
- Electric requirements for pumps and controls
- Provide cut sheets of the materials.
- Provide project plan quantities.

Construction Engineering has not been negotiated at this time, but will be once the project is ready for bid. Once the construction engineering scope and fee are determined an agreement will be presented to the City Council for review and approval.

The project schedule is to have the design completed by Winter 2024.

Recommended Council Action: Execution of a professional services agreement with Spaceco Inc. to perform design engineering services and bid document preparation for City Center Park for a not to exceed amount of \$26,800.00.

Execute a proposal to have Carefree design the new irrigation system for City Center Park for a not to exceed amount of \$3500.00.

Financial Impact:

Funding Source: GF

Budgeted Amount: \$205,000 (2024 budget)

Cost: \$30,300.00

Total Budget amount spent to date: \$94,915.00.

Attachments:

REV_PRP.10656.04JCK.090723.pdf

CAREFREE CRESTHILL BUDGET AND PLANNING FOR IRRIGATION.pdf

REQUEST FOR QUALIFICATIONS & PROPOSALS

CITY OF CREST HILL MUNICIPAL PLAZA

BAND SHELL

10/31/2024

The City of Crest Hill Invites Statements of Qualifications and professional fee proposals from a team of professionals' firms which specialized in design of acoustic outdoor band shells. The intent is to select a qualified team to complete this work for the city.

Proposals are due no later than 3:00 PM, on November 22, 2024 submitted electronically to the City Engineer. Proposals will be opened and evaluated in private and proposal information will be kept confidential until the award is made. The City will need 45 days to review and award the most qualified team for this project.

Any questions shall be sent via email to Ronald J Wiedeman, City Engineer, rwiedeman@cityofcresthill.com. Questions can be submitted up to November 13, 2024 until 4:30 PM.

No submittal shall be withdrawn after the opening of the proposal without the consent of the City for a period of one hundred twenty (120) days after the scheduled submittal deadline.

The Mayor and City Council reserve the right to reject any or all proposals or parts thereof and to waive any informalities, technicalities and irregularities in proposing and to disregard all non-conforming, conditional or counter proposals.

STATEMENT OF QUALIFICATIONS

The SOQ submitted electronically must be a single PDF file, SOQs should be succinct, without generic brochure materials, have no more than 30 pages and should address the following:

1. Firm Experience and Qualifications: Include general background of firm, experience and expertise. Also include the identification, experience and qualifications of subconsultants who will work on the project.
2. Project Understanding and Approach: Demonstrate a clear understanding of the scope of services. Provide a description of the firm's familiarity with similar projects. Describe any key elements expected to play a meaningful role in the project.
3. Past Performance: Provide a description of similar projects completed by the firm within the last five (5) years, including a minimum of three (3) client references who can attest to the firm's performance.
4. Project Schedule: Provide a timeline for the services to be provided that will meet project milestones and the expected project completion dates.

5. Resumes: Attached resumes of key personnel who will work on the project, limited to two pages each.
6. Professional Service Costs Estimates: Provide a complete professional services cost based on the scope of work and required deliverables to complete the work as described.

EVAUALATION CRITERIA

- | | |
|---|-----|
| 1. Firm Experience | 25% |
| 2. Team Experience and Qualifications, including Sub-consultants. | 20% |
| 3. Key Personnel Expertise/Past Performance. | 20% |
| 4. Technical Approach to project. | 25% |
| 5. Local Presence. | 5% |
| 6. Cost | 5% |

CERTIFICATIONS

Provide a statement that certifies the following:

- That no City of Crest Hill elected official, officer, or employee who participates in the procurement, management or administration of engineering services contracts or subcontracts has, directly or indirectly, any financial or other interest in connection with the proposed engineering contracts or subcontracts.
- That no person or entity performing series for City of Crest Hill has, directly or indirectly, any financial or other interests in any real property to be acquired for the project.
- The firm has no suspension and debarment actions as specified in State of Illinois regulation 2 CFR Part 1200 and 2 CFR Part 180.

I. PROJECT DESCRIPTION AND SERVICES

- The City of Crest Hill desires the design of an outdoor acoustic band shell that have the following characteristics.
 - Raised platform to elevate performers and create a focal point.
 - The size of the elevated stage should be of a medium size which can handle 6-10 band members or approximately 24 x 20 ft. in size. Examples have been provided for references.
 - Backdrops to add visual interest in enhancing the setting.
 - Lighting rigs to illuminate the stage and create dramatic effects.
 - Sound reinforcement systems to ensure optimal audio quality for the audience.
- Incorporate a Route 66 theme for the band shell and area around the band shell.
 - Required due to funding received from the State's Route 66 corridor program.
- The design of an outdoor acoustic band shell and of all of the elements discussed above shall be completed to a 50% design level.
- Prepare for and attend two city workshops to present the design and characteristics of the band shell being proposed.
 - As part of the fee proposal provide a cost for additional meeting , if required above the 2.
- Include at least 4 informal meeting with City staff to discuss project aspects.
- Detailed construction cost estimates shall be provided for all elements of the band shell, lighting system and acoustics enhancements required to ensure optimal audio quality for the audience Along with any Route 66 enhancements.
 - Two cost estimates will be required for this project. One at mid-point of design and one final estimate.
- The work described above will need to be completed by May 30, 2025.

II. DELIVERABLES

- Drawing of type, shape, size, Route 66 elements and materials to be used for the band shell. The drawing provided shall be 2 hard copies and in electronic form.
- General project specifications of the lighting requirements required.
- General project specifications of the sound requirements required.
- Detailed cost construction cost estimates.

Project Contact

Ronald J Wiedeman, P.E.

City Engineer

City of Crest Hill

20600 City Center Boulevard

Crest Hill, Illinois 60403

Office No. 815-741-5122

Email: rwiedeman@cityofcresthill.com





CITY OF CREST HILL MUNICIPAL PLAZA BAND SHELL



20 November 2024

PRESENTED BY:
Williams Architects
500 Park Boulevard, Suite 800
Itasca, IL 60143
630.221.1212

Andrew Dogan, AIA, NCARB, LEED AP
Managing Principal
(847) 682-6519
ardogan@williams-architects.com



20 November 2024

Ronald J. Wiedeman
City Engineer
City of Crest Hill
20600 City Center Boulevard
Crest Hill, IL 60403
rwiedeman@cityofcresthill.com

Re: City of Crest Hill
Municipal Plaza - Band Shell
Statement of Qualifications and Proposal for Architectural / Design Services

Dear Mr. Wiedeman:

It is with great interest and enthusiasm, that **Williams Architects** submits this Response to your Request for Qualifications and Proposals for Architectural and Design Services for the **Crest Hill Municipal Plaza and Band Shell**. Based on our first-hand, extensive experience with Amphitheaters and Municipal projects, we are well suited for this highly specialized Project and would be honored to be selected as your Architect!

Established in 1974, our firm specializes in designing **cost-effective, community-centered** public facilities - the places that one "gets to go to" in our communities. Our staff has a wealth of experience in planning and designing public facilities, particularly with time and budget sensitive projects. We frequently create facilities for flexibility and evolving uses and recognize the importance of a creative yet objective approach to design that considers all possible options. Additionally, Managing Architect and Principal Andy Dogan - who will lead this project - is an accomplished musician, with extensive experience performing in and conducting ensembles throughout northern Illinois and southern Wisconsin, including with the DuPage Symphony Orchestra. His extensive knowledge of acoustics and performance practice in addition to his architectural experience will ensure that this project meets the City's functional, acoustical, and operational goals. We believe this unique experience and skill set within our firm will be of enormous benefit to this project.

Andy and Brad Moser, Project Manager, recently worked together with the Wheaton Park District on a complete renovation of Memorial Park. The project includes a new outdoor amphitheater with support facilities, restrooms, and concessions, designed carefully and intentionally following outcomes from extensive community and stakeholder engagement. We also recently celebrated the grand opening of the Antioch Village Green, which provides a Restroom / Concession Facility that supports the surrounding Gathering Spaces, Park, Spray Pad and Playground. We encourage you to contact our current and previous client references to learn first-hand about our project process, approach and performance.

Our project approach includes **active listening, strong communication, design creativity**, and the necessary leadership, guidance, and technical skill to ensure a successful project outcome. The team we're proposing consists of our senior staff who are dedicated to providing excellent professional services, guidance, and leadership to ensure a successful project outcome. Our response includes further information regarding our firm, our design experience, profiles of our key team members, and outlines our unique approach to your project. We would be honored to be considered as the **stewards of your vision** and work with you and the City of Crest Hill community to create a Municipal Plaza and Band Shell which will serve the residents and patrons well for years to come.

If you should have any questions regarding the attached materials or desire any further information, please do not hesitate to contact us. We look forward to the opportunity to work with the **City of Crest Hill**.

Sincerely,

Andrew R. Dogan, AIA, NCARB, LEED AP
COO / Managing Principal
ardogan@williams-architects.com / (M) 847.682.6519



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1. FIRM EXPERIENCE & QUALIFICATIONS



COST ESTIMATOR	1
IT	1
INTERIOR DESIGN	2
HR / ACCOUNTING	2
MARKETING / ADMIN.	4
TECHNICAL ARCHITECTURAL STAFF	8
ARCHITECTS	25

75% OF OUR TECHNICAL STAFF ARE LICENSED ARCHITECTS



13 LEED ACCREDITED PROFESSIONALS



PROJECT CONTACT

Andrew Dogan, AIA, LEED AP
Chief Operating Officer / Managing Principal / Principal-in-Charge
ardogan@williams-architects.com
(847) 682-6519



OFFICE LOCATIONS

Itasca, IL (HQ)
630.221.1212

North Bay, WI
312.925.0907

Chicago, IL
312.219.8334

Columbus, OH
614.705.1531

Grand Rapids, MI
616.500.0941

Indianapolis, IN
727.914.9893

Scottsdale, AZ
520.352.7360

St. Petersburg, FL
317.610.3400



OWNERSHIP

Illinois Licensed Corporation

Tom Poulos
CEO

Frank Parisi
President

Andrew Dogan
Chief Operating Officer

Mark Bushhouse
Managing Principal

Scott Lange
Managing Principal

Steven Mihelich
Managing Principal

Andrew Caputo
Associate Principal

Tedd Stromswold
Associate Principal

Scott Morlock
Associate Principal

Marc Rohde
Associate Principal

Rocco Castellano
Associate Principal

THE WILLIAMS MISSION STATEMENT

Williams Architects strives to create exceptional design solutions to inspire the way people live, learn, heal, work and play through the creative blending of human needs, environmental stewardship, functional value, science and art that embodies the spirit of architecture.

OUR DESIGN PHILOSOPHY

As a client-oriented firm, **Williams Architects** is committed to developing a thorough understanding of our clients and their project needs. We express a commitment to architectural design that emphasizes economy and efficiency, durability and imagination of design with patron appeal and satisfaction while establishing a visual project identity that reflects and respects our clients' personality.



THE STEWARDS OF YOUR VISION

Item 7.

FIRM DESCRIPTION

Williams Architects is a national design, architecture, engineering and planning firm. Established 50 years ago, we have built a solid reputation and our firm is ready to take on new design challenges in order to achieve creative, cogent and inspired architectural solutions! We collaborate to produce designs that enrich people's lives, and assist communities, agencies and organizations succeed.

We demonstrate our in-depth understanding of public architecture by developing innovative design solutions that incorporate the components necessary while introducing the most cutting edge technology to the final design. We have worked with a variety of municipalities and know all the right questions to ask to insure every facility meets the goals of our clients. Combined with our wide-ranging expertise, this results in superb, custom-designed facilities that reflect the needs of our clients and their communities.

Throughout all phases of each project, our senior management remains personally involved, which allows us to bring the more than 125 years of combined hands-on experience they represent to every facility. Our commitment to personalized, quality service is evidenced by our exceptionally high number of repeat customers.

FAST FACTS

As a leader in public architecture, we pledge to be the stewards of your vision and will make your priorities our priorities and ensure we are a partner with you every step of the way. Our services include:

Architectural Planning & Design *(Interiors, Estimating, Sustainable Design)*

Outlining the layout, structure, dimensions, materials, techniques, and procedures for the construction or renovation of a facility

Comprehensive Plans

Assisting communities prioritize their goals and aspirations for development

Master Planning

Developing spaces to best balance and harmonize all elements of the environment for long-term use

Feasibility Studies

Assessing the practicality of current (or proposed) facilities and spaces

Facility Needs & Assessments

Identifying areas within your facilities in need of improvement and utilizing the collected data to inform changes

Public Engagement

Involving members of the public in the agenda-setting, decision-making, and policy-forming activities of organizations undergoing development

Capital Funding / Bond Initiatives

Assisting communities to raise the necessary funds to fuel their activities and achieve their objectives

Grant Assistance

Aiding clients in the application for government funds to contribute to the necessary capital to provide enhancements to better serve their communities



PROJECT PERSONNEL

Williams Architects performs all of the architectural design / planning, interior design, project coordination and construction administration work in-house. In addition, we retain specialized consultants and engineers to assist as needed on our projects. We have long-standing, excellent relationships with numerous consultants and rely on them to provide the quality of services expected of our firm. We will work with the City of Crest Hill in the final review and selection of our consulting firms, considering any suggestions you may have.

CLIENT



PROJECT TEAM



ANDREW DOGAN
Principal-in-Charge



BRAD MOSER
Project Manager



ALEXIS HENKE
Project Architect

EXTENDED CONSULTANT TEAM



CIVIL ENGINEER



**LANDSCAPE
ARCHITECT / LAND
PLANNER**



STRUCTURAL ENGINEER



MEP ENGINEER



LOW VOLTAGE CONSULTANT



COST ESTIMATOR



COMPANY PROFILE

spacecoinc.com
support@spacecoinc.com

An Introduction to Spaceco

Spaceco was founded in 1977 on a commitment to transforming ideas into sustainable designs, resulting in hundreds of groundbreaking projects. With a legacy built on precision, sustainability, and human-focused engineering, Spaceco has helped set new benchmarks for the industry.

Our suite of engineering and related services is underpinned by our commitment to quality, innovation, and the environment. Our approach for every project is always tailored to meet the unique needs of our clients while prioritizing the well-being of the communities we serve.



History of Spaceco

Spaceco has been at the forefront of engineering innovation in the Midwest since 1977. Starting with a small, ambitious team in Illinois, the firm has expanded its reach and expertise to meet evolving industry demands, while staying true to its mission of delivering impactful engineering solutions.

This journey has solidified Spaceco's reputation as a leader in civil engineering, land surveying, and strategic consulting. The firm is recognized today as a vital contributor to the development and enhancement of residential, commercial, and public spaces across the Midwest and beyond.

Spaceco's Region of Operation

While our operations are rooted in Illinois, Indiana, and Wisconsin, our reach extends beyond. Spaceco has worked in, and has the ability to be licensed in, states across the country, enabling us to bring innovative engineering solutions to clients nationwide.





Hitchcock Design Group

TYPE OF SERVICES

Landscape Architecture
& Planning

ESTABLISHED IN

1980

CORPORATE NAME

Hitchcock Design, Inc.
(dba Hitchcock Design Group)

Since 1980, Hitchcock Design Group has earned a reputation for client-focused planning and design. From our offices in Austin, Chicagoland, Indianapolis, and South Florida, our planners and landscape architects have produced an extensive portfolio of award-winning projects. We employ a sustainable approach to our work by creating places that are memorable, attractive, functional, maintainable, and environmentally sound as well as cost-effective. Our goal is to increase the value of our clients' land resources in ways that advance their missions and improve their communities. We are proud of the long-term relationships we have developed with our clients through creative and responsive advocacy and are pleased to share these success stories and insights through many presentations and publications.

By collaborating with other experienced professional firms, we offer a full range of large-scale, multidisciplinary project capabilities while maintaining the focused, personalized attention of a smaller firm.

Hitchcock Design Group provides clients with a superior level of creative and logistical expertise. We have the capacity to tackle challenging assignments within tight timeframes through our studios that align with our areas of focus.

**"They have a very collaborative and innovative team.
I love that they are always ready with options."**

Janhvi Jakkal, Principal and Office Director for HKS Chicago

Austin

1601 Rio Grande
Suite 450
Austin, Texas 78701
512.770.4503

Chicagoland

22 E. Chicago Avenue
Suite 200A
Naperville, Illinois 60540
630.961.1787

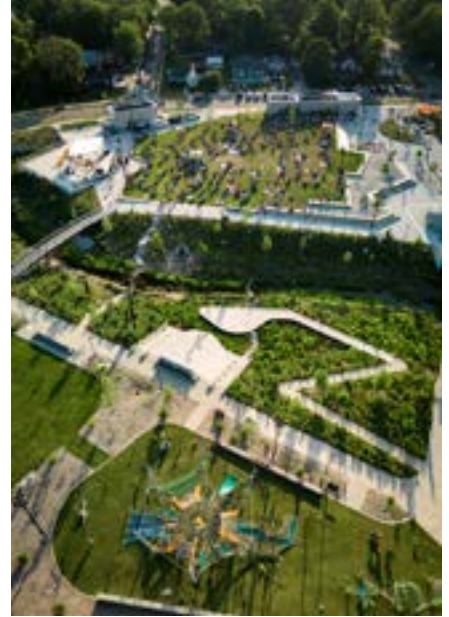
Indianapolis

405 Massachusetts Avenue
Suite 3B
Indianapolis, Indiana 46204
317.536.6161

South Florida

1999 University Drive
Suite 202
Coral Springs, Florida 33071
754.277.4254

WE ARE IMEG



LEADERS IN **ENGINEERING** AND **INNOVATION**.

IMEG has built a global reputation for engineering high-performance buildings and infrastructure using forward-thinking solutions.

Delivering the broad expertise of a national leader with the personal relationships and deep collaboration of a local firm, you'll never have to worry about us forgetting our roots. No matter the size of your project, you'll always get the personal touch you deserve.

Our work prioritizes performance and efficiency, and our team is equipped to handle full-service engineering, planning, and consulting projects of all sizes and complexities. Whether developing fresh ideas for sustainability, optimizing facility performance, or handling intricate regulatory requirements, we utilize our expertise to advance your environments.

Our market-sector-focused teams allow our engineers to specialize and gain niche expertise in your unique, evolving market. Project types such as manufacturing plants, laboratories, roads and bridges, student unions, bed towers, and markets such as healthcare, education, government, housing, and many more—we're here for all of them. We believe that together we create positive outcomes for people, communities, and our planet.

AT-A-GLANCE

- Top 2 Engineering Firm in U.S. (BD+C)
- 100% Employee-Owned
- Full-service Engineering & Consulting
- 90+ Locations
- 2,800 Team Members
- 650+ Licensed Engineers
- \$427M in Annual Revenue
- #52 / Top 500 Design Firm List (ENR)

EXPERTISE

- Building Design: Full-service Engineering & Planning
- Infrastructure: Design & Planning
- Sustainability & Energy Solutions
- Building Performance & Operations
- Consulting & Advisory Services
- Process Engineering

LOCATIONS





Sustainable Designs | Better Engineering Vision

20/10 Engineering Group, LLC
1216 Tower Rd. | Schaumburg IL 60173
847.882.2010 | fax 847.882.2201

About Our Firm

What is 20/10 Engineering Group, LLC? We are an Illinois registered professional design firm serving architects and building owners. Our disciplines comprise Structural, HVAC, Plumbing, Fire Protection, and Electrical systems. Our comprehensive services include providing reports, plans/specifications for bidding, construction observation, and forensic investigations in all types of buildings. Our expertise extends to virtually all building types, including Educational, Healthcare, Institutional, Industrial/Manufacturing, Commercial, Religious, and Recreational facilities.

What Does '20/10' Engineering Mean? Most people associate '20/20 vision' with good eyesight, when in fact 20/20 vision is merely average. When 20/10 Engineering Group, LLC was established, we chose the name 20/10 to communicate our commitment to achieving superior engineering solutions based on clearer vision and creativity. The 20/10 team, led by founding Principals Jeffrey C. Chamberlin PE, LEED-AP, and James A. Barrett, PE, SE, have consistently held to that vision by supporting our architectural partners in creating quality environments that exceed owners' expectations.

Why Have 20/10 Engineering on a Project? In two words: quality and service. We earned our reputation as one of the premier engineering firms in the region by authoring clear and concise reports, by preparing detailed bidding documents without ambiguities, and by being thorough in our field work. Our goal is to continue to provide exceptional service at all times - particularly in times of need. An integral part of that goal is to accomplish our work as efficiently, effectively, and economically as possible.



Commitment to Sustainable Design. We are particularly proud of our sustainable design expertise. Our firm is a member of the United States Green Building Council. We have extensive experience in design of projects to attain LEED® (Leadership in Energy and Environmental Design) certification. Fully 75% of our design engineers are LEED® Accredited Professionals. Submitting a project for LEED® certification provides a vehicle to measure its sustainability. For building owners who are interested in sustainable design but don't plan on submitting their project for LEED® certification, our goal is to always incorporate sustainable features with no additional first cost to the owner. Where there is additional cost for sustainable features, we provide guidance regarding benefits as well as associated costs, and incorporate those features in which the building owner finds added value.

Year Established: 2004

Number of Employees: 18



Website www.2010engineering.com



Williams Architects' Qualifications & Proposal
to the City of Crest Hill
Crest Hill Municipal Plaza Band Shell

Firm Overview

Since 1982, Sentinel Technologies has been a premier business technology services provider dedicated to delivering the highest quality IT solutions, customer service and support. Even as our services have spanned generations of technology, Sentinel has stayed at the forefront of IT developments and maintained a singular focus on providing practical and innovative solutions. With single-source accountability, Sentinel processes and teams can efficiently address a range of IT needs - from communications, to data center, to cloud and managed services. Our proven success has allowed us to expand from our original charter of providing technology maintenance services to our current standing as one of the leading IT services and solutions providers in the U.S.

With over 700 employees and 12 offices nationally, Sentinel holds over 50 company certifications and specializations, more than 2400 individual certifications, and award-winning customer service. Frequently rated as one of the *Chicago Tribune's* Best Places to Work, Sentinel's Technology Area Design consultants are Registered Communications Distribution Designers (RCDDs), the building industry's highest certification in technology design. Members of the Building Industry Consulting Services International, or BICSI, we are leading experts in the areas of voice and data cabling, optical fiber and coaxial cabling. Additionally, we specialize in the design and specification of technology areas such as computer rooms and NOCs, audiovisual systems, security systems and the operational integration of all technology platforms.



Description of Firm:

Frederick Quinn Corporation (FQC) is a construction management services firm headquartered in Addison, IL. Frederick Quinn Corporation was incorporated in 1980 and specializes in complex, highly custom new and renovation projects for institutional clientele. Past projects range up to \$60 million in construction value for public sector and private sector clients. FQC has the experience, dedication, financial resources and integrity to ensure that our clients are provided a Best Value Solution for your construction project.

FQC Services:

The construction services FQC provides have been specifically developed to support on time, on budget delivery of complex, high quality construction projects. FQC has the experience, knowledge and capabilities to assist clients from the earliest program development phase through construction and all the way through final training and move in. Our management philosophy is to assign one of our executive principals as your key contact throughout the entire project life cycle. The principal attends all meetings, including weekly construction meetings, and provides for direct project supervision. FQC is committed to providing each client executive level management, assuring the highest level of project supervision

Best Value Solution



2. PROJECT UNDERSTANDING AND APPROACH

Our practical team management approach has proven successful in maintaining exceptional communications with clients, enabling us to complete superior projects on time and within budget. Our approach is collaborative throughout all phases. We believe in building strong working relationships with the City of Crest Hill and community stakeholders, encouraging all to work hand-in-hand with the Williams Team to achieve an open exchange of information and ideas. We will continually organize and plan our services to maintain open and ongoing communication with the City of Crest Hill's leadership throughout the project so issues may be discussed and effectively resolved.

DATA GATHERING/PROJECT KICK-OFF MEETING

This Phase will commence with data gathering and a Kick-off Meeting which will establish a solid foundation for the success of the Project. We will verify project objectives and establish protocols that will help direct procedures and decision-making for the Williams Team throughout the Project. Steps include:

EXPECTATIONS/TASKS - We will discuss and define overall expectations and necessary tasks and responsibilities. A detailed work plan (including initial goals & objectives, as it relates specifically to each task) will be discussed and a project schedule will be developed.

EVALUATE PROGRAM AND PROJECT PARAMETERS – We will facilitate discussions with the City to evaluate program requirements and overall project parameters including budget.

COMMUNIQUE – Confirmation on lines of communication, points of contact, level of involvement by City leaders and staff, and other related project management details.

DATA COLLECTION – We will request, collect, log and review potential data and information required in order to facilitate a thorough understanding of the project background.

SITE INVENTORY - We discuss existing site amenities, adjacencies, access, etc. as it relates to positioning of the facility.

DESIGN CRITERIA - Develop a "Design Statement" and establish the Project's design criteria, as they relate to the Project's goals and objectives.

COMMUNITY ENGAGEMENT (IF DESIRED) – If requested by the City, we utilize a variety of in-person and digital tools to share information and receive feedback from the community throughout the project. We will work with you to develop a community engagement plan for your project which may include your social media platforms as well as the following:

- Survey – Assist the City with the creation of an online and/or paper survey to provide community members an opportunity to provide input and/or feedback on the planning and design process.
- Focus Groups - Facilitate discussions with internal and external stakeholders regarding the needs of the community.
- Community Meetings/Open Houses – Information and outcomes are presented to the community in interactive sessions with feedback and live polling utilizing Mentimeter or other software platforms and/or in an "Open House" format.



CONCEPTUAL DESIGN PHASE

Building upon the data and findings, develop conceptual alternatives for the new outdoor acoustic band shell. Plans are developed at a diagrammatic level. WA will identify applicable zoning/building regulations that may affect the facility. Preliminary cost ranges are developed at this time to assist the City in understanding capital costs and discussing potential prioritization / phasing of improvements should needed improvements exceed available / likely funding.

Our conceptual designs will explore incorporating thematic elements of historic Route 66 including incorporation of design elements and styles, and signage characteristic of Roadside America from the 1930's through the 1950's.

REFINEMENT / DEVELOPMENT OF PREFERRED CONCEPT(S) AND COSTS

Based on staff, Council, and Community Engagement input as applicable, WA shall refine concepts to one or two preferred concepts with associated cost estimates. Three-dimensional plan graphics will be created to illustrate concepts. Costs will include expected costs of major building systems and components based on typical expected service life for the type of systems and components installed.

PRESENTATION OF FINDINGS

Provide a presentation to the City of findings, concepts, costs, phasing, and potential next steps/project schedule.

DESIGN PHASE

Based on City feedback of the Conceptual Design Options, we will move forward with the Preferred Option into Schematic Design. Our team will assist the City in the procurement of site surveys and geotechnical reports as needed. Schematic Design documents will be created using Building Information Technology (BIM) processes consisting of:

- Site Plan
- Exterior Renderings as appropriate
- Written Architectural, Civil, Structural, Landscape, M.E.P./F.P., Acoustical and Technology Systems Narratives
- Estimate of Probable Construction Cost
- Design and Construction Schedule

We shall attend a minimum of four (4) meetings with City staff and two (2) City workshops to present the design of the proposed Band shell.



3. PAST

PERFORMANCE

WHEATON, ILLINOIS

MEMORIAL PARK AMPHITHEATER



CLIENT

Wheaton Park District
102 E. Street
Wheaton, IL 60187

Mike Bernard, Executive Director
(630) 510-4945
mbernard@wheatonparks.org

SIZE

2,600 SF Stage
3,000 SF Building

ROLE

Prime Architect

COMPLETION DATE

June 2020

PROJECT COST

\$4,781,620

ABOUT THE PROJECT

Williams Architects teamed with a Landscape Architect for a new 2,600 square-foot stage, landscape improvements, and additional seating for the Memorial Park Amphitheater. The shape and configuration of the stage was conceived with acoustics at the forefront, able to reflect sound into the audience while supporting an amplified sound system. The amphitheater features covered seating immediately in front of the stage with approximately 300 fixed stadium-style chairs and lawn seating to accommodate another 700 people. The amphitheater includes space for instrument storage, dressing rooms, a concession stand, restrooms and a lobby.

A new combined war memorial plaza that honors those who have served beginning with the American Revolution, features the Doughboy statue which has been a fixture of the park since its dedication in 1929. Other improvements include an expanded, raised terrace which provides impressive views of the band shell and park.



Williams Architects' Qualifications & Proposal
to the City of Crest Hill
Crest Hill Municipal Plaza Band Shell

OUTDOOR ENTERTAINMENT VENUE



CLIENT

Village of Oswego
100 Parkers Mill
Oswego, IL 60543

Daniel DiSanto
Village Manager
630.551.2360/ddisanto@oswegoil.org

SIZE

2,746 SF Stage

PROJECT COST

\$643,582

ROLE

Prime Architect

COMPLETION DATE

September 2021

ABOUT THE PROJECT

Williams Architects worked with the Village of Oswego to plan a new Entertainment Amphitheater at Oswego Junction. The new amphitheater provides a community entertainment venue that can be used by various Village, School and Community Groups.

The new facility opened September 2021 and is home to numerous concerts and events throughout the year. The American Public Works Association (APWA) Chicago Metro Fox Valley Chapter awarded the amphitheater Project of the Year (in category is structure less than \$5 Million).



Williams Architects' Qualifications & Proposal
to the City of Crest Hill
Crest Hill Municipal Plaza Band Shell

INDIAN OAKS AMPHITHEATER (CONCEPTUAL DESIGN)



CLIENT

Marengo Park District
825 Indian Oaks Trail
Marengo, IL 60152

Dr. Dan Bertrand, Park Director
(815) 568-5126
dbertrand@marengoparkdistrict.org

SIZE

TBD

PROJECT COST

TBD

ROLE

Prime Architect

COMPLETION DATE

TBD

ABOUT THE PROJECT

Williams Architects worked with the Marengo Park District to develop a conceptual design for a new Amphitheater within Indian Oaks Park. The new amphitheater will be used for concerts, plays and other performance activities.

4. PROJECT SCHEDULE

We attribute our success in maintaining rigorous adherence to schedules to our ability to collaboratively set realistic expectations with our clients or, alternatively, respond to pre-determined schedules by devising sensible and effective methods to organize project tasks. Collaboration among client, sub-consultants and Construction Manager is critical throughout the design and construction project phases and must begin with realistic schedule setting.

We schedule our workload in an orderly manner to consistently and comprehensively meet your expectations while deploying our staff in a rational and productive manner. We also strive to have projects that are in various stages of service – from master planning to construction – in our workflow, so as to maintain a uniform workload, thus avoiding “peaks and valleys” in our operations.

Our procedure for maintaining project schedules includes outlining with the owner at the outset of a project an explicit, step-by-step process that considers both owner objectives and our capabilities with respect to fulfilling them. Having then established an ongoing series of deadlines, we have a course of milestones that allow us to realize outstanding results in project schedule management.

Utilizing Williams’ proprietary **Meeting Matrix Schedule** tool and the **Preliminary Project Schedule**, we will work in conjunction with the City of Crest Hill and our consultant team to outline a detailed schedule for each phase of the project. The Box Matrix Schedule includes activities and milestones, project meetings, and tasks to be completed by each party in advance of each meeting or milestone. This tool is used to communicate expectations / commitments, manage the overall schedule, and monitor the incremental tasks required by each party. The Matrix is updated and reviewed at each team meeting.

CITY COUNCIL AWARDS CONTRACT
NOVEMBER 2024

DATA GATHERING / KICK-OFF MEETING
2 WEEKS

DEVELOP PRELIMINARY CONCEPTS
4 WEEKS

INTERIM CITY COUNCIL PRESENTATION & PREPARATION
2 WEEKS

DEVELOP FINAL CONCEPT
6 WEEKS

BUDGET ESTIMATES
3 WEEKS

PREPARE FINAL PRESENTATION
1 WEEKS

FINAL CITY COUNCIL PRESENTATION
MAY 2025

TOTAL: 18 WEEKS





ANDREW R. DOGAN

AIA, NCARB, LEED AP

CHIEF OPERATING OFFICER / MANAGING PRINCIPAL / PRINCIPAL-IN-CHARGE

Andy joined Williams Architects in 2014 as a Senior Project Manager. Now a Managing Principal with the firm, Andy assumes a leadership role on our firm's municipal, library, and cultural arts projects. In addition to his experience managing and designing a variety of projects within the firm, Andy possesses considerable skills in consensus building and leading community engagement processes. His architectural experience is complemented by his extensive experience as a performing musician as a member of the DuPage Symphony Orchestra and as the founding conductor of the Lake Geneva Symphony Orchestra.

EDUCATION:

University of Illinois Urbana-Champaign
Master of Architecture
Bachelor of Science / Architecture Studies

26 YEARS INDUSTRY
EXPERIENCE

ARCHITECTURAL LICENSURES:

5 STATES FL, IL, NJ,
OH & WI

Illinois Licensed Architect (#001.018681)

MEMBERSHIPS/AFFILIATIONS:

AIA Northeast Chapter (Member)
City of Elgin Parks & Recreation Board (Member)
DuPage Symphony Orchestra
LEED Accredited Professional
Nat'l Council of Architectural Registration Boards

COMPARABLE PROJECT EXPERIENCE:

Antioch, Village of, IL - Village Green Restrooms / Concessions Building, Village Hall & Public Works Facility
Beloit Township, WI - Fire Station
Brookfield Parks and Recreation, IL - Community Center Study
Cary Park District - Cary, IL - Lions/Kaper Park Master Plan; Community Center & Maintenance Facility Renovations
Columbia Association, MD - Swim Center Study
Crystal Lake Park District, IL - Main Beach Pavilion; Maintenance Facility
DeWitt, City of, MI - Fire Station No. 1
Dundee Township Park District, IL - Rakow Center Lockers
Elgin, City of, IL - Bowes Creek Golf Clubhouse
Fairfax, City of, VA - Recreation Centers Evaluation
Forest Park, Park District of, IL - Roos Recreation Center
Glencoe Park District, IL - Comprehensive Master Plan
Glenview Park District, IL - Ice Center Feasibility Study & Park Center Space Utilization Study
Hoboken, City of, NJ - Community Center Study
Homewood, Village of, IL - Police and Public Facility Relocation
Lake Barrington, Village of, IL - Village Hall Council Chamber Remodeling Conceptual Study
Marengo Park District, IL - Indian Oaks Park Amphitheater
Northern Illinois University, IL - Outdoor Recreation Sports Complex
Oakbrook Terrace, City of, IL - Public Services Facility
Orange Township, OH - New Community Center Feasibility Study / Master Plan & Pre-Referendum Service
Oregon Park District, IL - Comprehensive Master Plan
Oswego, Village of, IL - New Outdoor Amphitheater
Palatine Park District, IL - Comprehensive Study; Cutting Hall Catwalk; Falcon Park Recreation Center; Community Center Fitness Center
Round Lake Area Park District, IL - Indoor Facility Assessment; Rolek Community Center Lobby
Skokie Park District, IL - Comprehensive Master Plan & Maintenance Facility
Sun City Huntley, IL - Prairie Lodge Renovations
Sycamore Park District, IL - ADA Improvements
Waukegan Park District, IL - Indoor Aquatic Center; The Field House at Hinkston Park; Waukegan Sports Park
Wheaton Park District, IL - Memorial Park Amphitheater Master Plan and Implementation
Wilmette Park District, IL - Gillson & Langdon Facility Improvements Replacement & Repair





BRAD MOSER

A licensed architect in the state of Illinois, Brad joined Williams Architects in 2018. With over 25 years of architectural experience, he has completed a variety of project types from large scale new construction to small scale renovation work. Brad is responsible for construction administration, on-site observation, project management, client and consultant coordination, specification writing, and document development.

EDUCATION:

University of Illinois Urbana-Champaign
Master of Architecture
Master of Science in Civil Engineering
Bachelor of Science in Architectural Studies

25 YEARS INDUSTRY
EXPERIENCE

ARCHITECTURAL LICENSURES:

Illinois Licensed Architect (#001.022099)

MEMBERSHIPS/AFFILIATIONS:

COMPARABLE PROJECT EXPERIENCE:

Antioch, Village of, IL - Village Green Restrooms / Concessions Building

Bartlett Park District, IL - Community Center Exterior Improvements

Berkeley Public Library, IL - Remodel

Channahon Park District, IL - Heritage Bluffs Clubhouse; Tomahawk Aquatic Facility

Dundee Township Park District, IL - Rakow Center Lockers

Elk Grove Park District, IL - Fox Run Golf Links and Maintenance Facility

Fishers, City of, IN - Community Center

Forest Park Public Library, IL - Renovation

Glenview Park District, IL - Glenview Park Golf Club Maintenance Building

Marengo Park District, IL - Indian Oaks Bandshell Study

Millstadt Public Library, IL - New Library Building

Montgomery, Village of, IL - New Public Works Facility

Naperville, Village of, IL - Public Library 95th Street Staff Space

North Putnam Community Schools - School Improvements

Oswego, Village of, IL - Venue 1012 Bandshell, Public Works needs Assessments

River Grove Library, IL - Pre-Referendum Services

River Forest Public Library, IL - Lobby/Staff Area Renovation

Sandwich Park District, IL - ADA Compliance

Sioux Falls, SD - Frank Olson Park Masterplan

Warrenville Park District, IL - Fitness NOW Expansion

Westmont Park District, IL - Veterans Memorial Park Day Camp and Restroom Building

Wheaton Park District, IL - Memorial Park Bandshell and Park Improvements; Community Center Interiors & Track Replacement





ALEXIS M. HENKE

NCARB

PROJECT ARCHITECT

Alexis recently joined Williams Architects in 2024 after acquiring her Illinois Architect license in 2023. Alexis previously worked with retail and grocery buildings in Texas, and in 2018 relocated to Illinois, gaining extensive experience in municipal facilities, public / private K-12 schools, religious facilities, and retail of varying sizes and complexities. Alexis' project approach involves intentional collaboration with the client and design team to develop thoughtful building solutions meeting the team's project goals.

EDUCATION:

Prairie View A&M University (Prairie View, TX)
 Bachelor of Science & Master of Architecture

7 YEARS INDUSTRY
 EXPERIENCE

ARCHITECTURAL LICENSURES:

Illinois Licensed Architect (#001.026421)

MEMBERSHIPS/AFFILIATIONS:

Nat'l Council of Architectural Registration Boards

RECENT PROJECT EXPERIENCE:

Antioch, Village of, IL - New Public Works Facility

Berkeley Public Library, IL - Grant Assistance and Graphics

Bryn Mawr Country Club, IL - Pool Renovation

Iowa City, City of, IA - New City Park Pool

Naperville Public Library, IL - 95th Street Staff Space

Riverside, Village of, IL - Municipal Facilities Planning Study

Schaumburg, Village of, IL - New Village Hall

EXPERIENCE AT PAST FIRMS

Lexus of Merrillville, IN - Lexus Dealership / Addition and Lobby Renovation

Midlothian Police Department, IL - Police Station

Plainfield Community Consolidated School District 202, IL - Elementary School

Rolling Meadows Fire Department, IL - Two Fire Station Facilities (Construction Administration Services)

Schnucks Grocery, Warrenton, MO - New Grocery Store

Scuba Diving Facility, Plainfield, IL - Recreational Natatorium, Scuba Diving Training, and Scuba Retail Facility

Sri Venkateswara Swami (Balaji) Temple, Aurora, IL - Addition to Hindu Temple

Winfield Fire Protection District, IL - Fire Station Facility

Peter Bator, P.E.



Senior Project Manager

Joined Spaceco: **2004** Years of Experience: **26**

As Project Manager, Mr. Bator is responsible for the design and management of infrastructure, transportation, and industrial, commercial, and residential site development project for both public and private sector clients. He supervises a support staff including Project Engineers, Design Engineers, and CAD Operators. His duties include project management and preparation planning studies, project reports, design plans, specifications, grading and utility layout designs, earthwork calculations, construction cost estimates, stormwater management designs, and permit applications. Additional responsibilities include project coordination with other professionals, regulator compliance, and construction observation.



EDUCATION

- Bachelor of Science | Civil Engineering
University of Illinois, 1998

REGISTRATION

Professional Engineer

- Illinois | 056183 (2002)

LEED®

- Green Associate | 10218584 (2011)

CAREER SUMMARY

- SPACECO, Inc. | 2004-Present
- Terra Engineering Ltd. | 1998-2004

AFFILIATIONS

- Illinois Society of Professional Engineers
- Friends of the Chicago River Planning Committee Member (2019-Present)

Jordan Leskovisek, P.L.S.

Survey Department Manager

Joined Spaceco: **2014** Years of Experience: **10**

Jordan is responsible for the supervision of junior staff and field crews as well as the analysis and preparation of Plats of Annexation, Dedication, Easement, Subdivision, Survey and Vacation as well as ALTA/NSPS Land Title Surveys, Topographic and Condominium Surveys, Wetland Exhibits, Boundary analysis and research, and legal description preparations.

His responsibilities also include coordination of surveying projects and communication from the proposal until the final product delivery, consultation with clients, municipalities, attorneys and other disciplines regarding surveying related issues. Jordan is experienced with Trimble Business Center, AutoCAD, Civil 3D, MicroStation, Land Desktop Development and Eagle Point software.



EDUCATION

- Bachelor of Science | Civil Engineering
with Additional 24-Hour Surveying
Certification
Southern Illinois University –
Edwardsville, 2014

REGISTRATION

Professional Land Surveyor

- Illinois | 035-004056 (2021)

CAREER SUMMARY

- SPACECO, Inc. | 2014-Present

AFFILIATIONS

- IPLSA Member
- NAIP Member





Eric F. Hornig, RLA, ASLA

Senior Principal



EDUCATION

Bachelor of
Landscape
Architecture, Kansas
State University, 1993

REGISTRATION

Licensed Landscape
Architect: State
of Illinois, State
of Iowa

Eric has been a landscape architect with Hitchcock Design Group since September 2000 and has experience working at a variety of scales ranging from individual site development to comprehensive planning. As a Senior Principal, he is responsible for a leading project teams, focussing on creative solutions that re-imagine the spaces we touch for the client, community, and end user. Eric specializes in understanding how families and children interact in outdoor environments and seeks to promote the concept of learning through play in all of his projects. He sees tangible value in the application of digital tools and explores new ways to use technology to enhance design communication to both clients and their constituents.

EDUCATIONAL LEADERSHIP

Presenter, National Park and Recreation Association Annual Conference
Presenter, Illinois Park and Recreation Association / Illinois Association of Park Districts Annual Conference
Presenter, Athletic Business Conference and Expo

AFFILIATIONS

American Society of Landscape Architects, President (2002), Secretary (1999 – 2001)
Illinois Association of Park Districts
Illinois Park and Recreation Association
National Recreation and Park Association

PUBLICATIONS

"Destination Play," Park and Rec Business
"A Bison's Tale," Park and Rec Business
"Right the First Time," Park and Rec Business
Management of Parks and Recreation Agencies, 4th Edition, Chapter 8, "Natural Resource Planning," National Recreation and Park Association
"Special Delivery, a Look at Construction Delivery Options for Custom Play Environments," Park & Rec Business
"Adventurous Play, Pushing the Edge Without Falling Off," Recreation Management Magazine
"Hatching Hawks Hollow," Landscape Architect and Specifier News

PROJECT EXPERIENCE

95th Street Community Plaza, Naperville, Illinois
Bellaboo's Imagination Garden, Lake Station, Indiana
Bison Bluff Nature Play Area, Schaumburg, Illinois
Bowen Park, Waukegan, Illinois
Dohse Splash and Play, Davenport, Iowa
Discovery Park, Romeoville, Illinois
Eastside Sports Complex Master Plan, Iowa City, Iowa
Garfield Park Conservatory, Elizabeth Morse Genius Children's Garden, Chicago, Illinois
Hawks Hollow Nature Playground, Geneva, Illinois
Izaak Walton Reserve, Elgin, Illinois
Lombard Park District Comprehensive Master Plan, Lombard, Illinois
Mercer Park/City Park, Iowa City, Iowa
Paducah-McCracken County Athletic Complex, Paducah, Kentucky
Quad City Botanic Center Children's Garden, Rock Island, Illinois
Ray Franzen Bird Sanctuary, Itasca, Illinois
Romeo Crossing, Romeoville, Illinois
The Splash Zone, Waukegan, Illinois
The Morton Arboretum Children's Garden, Lisle, Illinois
The Rita and John Harvard Early Learning Playscape, Naperville, Illinois
Toucan's Hideaway Playground and Splash Pad, West Chicago, Illinois





Doug Fair, PLA, ASLA

Principal



Doug has established himself as a key part of every design team that he has been involved with. Throughout his career, he was involved in a wide variety of project types before finally determining that his passion was for working with recreation providers and their communities. By focusing his attention on this niche market, Doug has proven to be an invaluable asset in assisting with the planning and design of recreation projects that capture the vision established for the project. His ability to solicit input from the client, stakeholders, and the community has led to his being a much sought after member of every team.

EDUCATION

Bachelor of
Landscape
Architecture,
University of
Illinois, 2007

REGISTRATION

Licensed Landscape
Architect: State
of Illinois

Urban Land Institute,
Chicago Chapter

AFFILIATIONS

American Society of Landscape Architects
Illinois Association of Park Districts
Illinois Park and Recreation Association
National Recreation and Park Association
South Suburban Parks and Recreation Professionals Association
Texas Recreation and Park Society

PROJECT EXPERIENCE

95th Street Community Plaza, Naperville, Illinois
Adventist Cancer Institute, Hinsdale, Illinois*
Allstate Headquarters Campus Planning Services, Northbrook, Illinois*
Autumn Leaves Assisted Living and Memory Care Facilities, Chicago, Illinois*
Buffalo Grove Park District Master Plan, Buffalo Grove, Illinois*
Camera Park Cricket Field, Glendale Heights, Illinois
Camera Park Master Plan Update, Glendale Heights, Illinois
Cancer Treatment Center of America, Zion, Illinois*
Central Park Renovation, Wood Dale, Illinois*
Commissioners' Park, Streamwood, Illinois
Conway Farms Golf Club Addition, Lake Forest, Illinois*
Dolton Park District Comprehensive Plan, Dolton, Illinois
Elk Grove Park District Comprehensive Plan, Elk Grove, Illinois
Exmoor Country Club Expansion, Highland Park, Illinois*
Finley Square Landscape Improvements, Downers Grove, Illinois*
Glenview Ice Center, Glenview, Illinois
Harlem Avenue Roadway Enhancements, Palos Heights, Illinois*
Heritage Park Master Plan, Homer Glen, Illinois*
Kankakee High School Landscape Design, Kankakee, Illinois
Kohler Ridge Site Plan, New Berlin, Wisconsin*
Lan-Oak Park District Playground Renovations, Lansing, Illinois*
North Shore Place Assisted Living Facility, Northbrook, Illinois*
Park West Master Plan and Final Design, Oregon, Illinois
Pioneer Park Playground Renovation, Morton Grove, Illinois
Play for All Treehouse, Lisle, Illinois
Ravine Bluffs Park, Glencoe, Illinois*
Streamwood Park District Playground Renovations, Streamwood, Illinois
The Sheridan at Green Oaks, Green Oaks, Illinois*
The Whitley of Wheeling Assisted Living Facility, Wheeling, Illinois*
Valley Lo Club, Glenview, Illinois*
Veterans' Park, Tinley Park, Illinois*
Washington Street Roadway Improvements, Grayslake, Illinois*

* Work completed prior to joining HDG



Karl Pennings, PE, SE, LEED AP

PROJECT EXECUTIVE

Karl's structural engineering experience includes design of structural systems from schematics through construction documents and shop drawing review, as well as extensive knowledge of structural computer software applications. He has experience designing with a variety of materials including steel, concrete, masonry, precast, post tensioned concrete, and wood. He is well-versed in seismic design and detailing and serves on the ASCE 7 Subcommittee on Snow and Rain Loads. His design experience, including large scale multi-team member projects, covers healthcare, educational, retail, government, office, gaming, and commercial facilities. Karl is known for delivering a high level of client satisfaction while producing engineered solutions that are economical and well-coordinated with other disciplines.

PROJECT HIGHLIGHTS

- Village of Oswego, IL, Outdoor Entertainment Venue, Including Structural Design of Foundations for a Pre-engineered Canopy, Free-standing Masonry Walls, and a Soil Supported Slab on Grade for the Stage
- Village of Skokie, IL, 12,500-sf Skokie Park District Skatium Renovation and 3,600-sf Expansion - Structural
- Burbank Park District, Burbank, IL, 33,000-sf Burbank Park District Fusion Recplex Expansion and 4,000-sf Renovation, **LEED Certified**
- Park District of Highland Park, IL, 32,000-sf New West Ridge Community Center
- Bartlett Park District, Bartlett, IL, 10,000-sf Gym Renovation and 640-sf Two-Story Front Entrance Addition
- Wheaton College, Wheaton, IL, 51,000-sf Amerding Performing Arts Center Renovation and 29,000-sf Addition including Recital Halls



Experience

26 Total, 18 with IMEG

Education

Michigan State University, BS Civil Engineering

University of Texas, MS Civil Engineering

Registrations

Professional Engineer

Michigan (6201050397) / Texas (125481)

Structural Engineer

Illinois (081-006142)

Accreditations

LEED Accredited Professional

Affiliations

ASCE

ACI

AISC

Presentations and Publications

Concrete International 2006

Awards

Building's, ABBY Award - Grand Prize - College of DuPage BIC & SRC Building Renovation 2012

SEAOI, Excellence in Structural Engineering Award of Merit for Portage Lakefront Park Pavilion 2009

Midwest Construction, Best of 2008 Awards - Small Project of the Year for Portage Lakefront Park Pavilion 2008

Midwest Construction, Best of 2008 Awards - Large Healthcare Project Award of Merit for Franciscan Point Health Complex 2008

Jeffrey C. Chamberlin, PE, LEED-AP

Primary Responsibilities

Project Manager and Senior Mechanical Engineer

Years Experience

Forty Six Years

Education

University of Illinois, Champaign, Illinois - Graduated 1978

Bachelor of Science - Mechanical Engineering

Active Professional Registrations, Technical Certificates

Registered Professional Engineer:

State of Illinois - P.E. #062-040860 (1983)

State of Wisconsin - P.E. #31284 (1995)

State of Indiana - P.E. #19600154 (1996)

State of Iowa - P.E. #21259 (2011)

LEED Accredited Professional (2004)

Professional Societies

American Society of Heating, Refrigerating and Air Conditioning Engineers, Inc.

American Society of Plumbing Engineers, Inc.

Project Role

Mr. Chamberlin have day-to-day responsibility for the performance of the 20/10 Engineering Group design team. He will be the primary point of contact for MEPFP issues with Williams Architects and will coordinate all MEPFP interdisciplinary work. He will also ensure the proper level of communications is maintained between MEPFP design personnel and the other team members. He will perform all quality reviews for the MEPFP design documents.

Keith G. Christian, PE, LEED-AP

Primary Responsibilities

Mechanical Project Engineer

Years Experience

Twenty One Years

Education

University of Illinois, Urbana, Illinois - Graduated 2005

Bachelor of Science - Engineering Mechanics

Active Professional Registrations, Technical Certificates

Registered Professional Engineer:

State of Illinois - P.E. #062-062128 (2009)

LEED Accredited Professional (2006)

Professional Societies

American Society of Heating, Refrigerating and Air Conditioning Engineers, Inc.

Project Role

Mr. Christian will be responsible for the survey and evaluation of the existing heating, ventilating, and air conditioning systems as well as authoring the report. He will be responsible for design of the renovated HVAC system and for coordination with all other disciplines.

Rudy J. Ruelas, PE, LEED-AP

Primary Responsibilities

Electrical Project Engineer

Years Experience

Twenty Four Years

Education

Northern Illinois University, DeKalb, Illinois - Graduated 2000

Bachelor of Science - Electrical Engineering Technology

Active Professional Registrations, Technical Certificates

Registered Professional Engineer:

State of Wisconsin - P.E. # 40482-6 (2009)

LEED Accredited Professional (2009)

Professional Societies

Illuminating Engineering Society of North America

Electric Association of Chicago - Consulting Electrical Engineers Division

Project Role

Mr. Ruelas will be responsible for the survey and evaluation of the existing electrical, fire alarm, and low voltage systems as well as authoring the report. He will be responsible for design of the renovated electrical, fire alarm, and low voltage systems and for coordination with all other disciplines.

Jim Michalik
CERTIFICATIONS

RCDD

Holds the title of Registered Communications Distribution Designer from the Building Industry Consulting Services International organization.

QUALIFICATIONS

Expert Knowledge

Cable plant design infrastructure, technology area design, UPS systems, physical security systems, audiovisual and control systems, paging, sound masking, intercom, emergency communications, and nurse call systems.

Working Knowledge

Generation and building electrical distribution systems; building management control systems; wireless technologies, LAN switches.

ADDITIONAL

Authored article "The New Rules for Keeping Your Data and Premises Secure" in *Law Firm, Inc.* (Spring, 2003).

Featured in *Electrical Contractor*, June 2007

EDUCATION

Bachelor of Arts, Loyola University of Chicago

Frank M. Kristoff
CERTIFICATIONS

RCDD

Holds the title of Registered Communications Distribution Designer from the Building Industry Consulting Services International organization.

QUALIFICATIONS

Expert Knowledge

Cable plant infrastructure, technology area design, UPS systems, audiovisual and control systems, physical security systems, paging, sound masking, intercom systems, disaster recovery and business continuity strategy.

Working Knowledge

LAN switches, routers, wireless technologies, VoIP, building management control systems.

ADDITIONAL

Published article – "Reclaiming Valuable Office Space: Considerations for Relocating Your IT Operation Off-Site," *Law Firm Advisory Group* Spring 2001.

Published article – "Making a Place for an IP/Converged System," *Law Net Quarterly Newsletter* August 2003.

EDUCATION

Bachelor of Science, Loyola University of Chicago





Jack Hayes

President

Project Role: Project Executive

Education:

Benedictine University
Bachelor of Arts in Business & Economics

Professional

Associations:

Illinois Association of School Business Officials

Illinois Association of School Administrators

Illinois Library Association

Illinois Association of Park Districts

US Green Building Council

Years of experience:

38

As the President at FQC, Mr. Hayes oversees corporate operations including contract administration, construction operations, owner/architect relations and business development. His experience includes large, complex institutional projects delivered via Design Build, Construction Management and traditional delivery methods.

Project Executive experience includes:

Wheaton Park District - Wheaton, IL

\$6M upgraded bandshell with acoustics, a newly renovated veterans memorial, improved restroom and concession building, improved parking lot, and enhanced pedestrian connections to downtown Wheaton. The overall plan will enhance Memorial Park and continue to support arts & culture, provide downtown open space, and promote historical integrity.

Winfield Park District - Charles R. Beggs Activity Center - Winfield, IL

\$5M expansion project. Winfield Park District is the recipient of a \$2 million grant from the State of Illinois Department of Commerce and Economic Opportunity (DCEO). The \$5 million project will expand fitness, program rooms, site parking, locker rooms and common spaces at the Center.

Elk Grove Park District - Fox Run Golf Links - Elk Grove Village, IL

\$8.4M demolition of the existing clubhouse and construction of the new clubhouse at the existing site, while maintaining golf course operations. Temporary facilities will be installed to operate basic food service, bar and club operations during construction. The new Clubhouse will provide comprehensive dining, bar, banquet and golf course operation features.

Bartlett Park District - Bartlett, IL

\$1.3M new entry addition, basement and elevator to the lower level. Additional items included interior remodeling for new bathrooms, program rooms, entry lobby, stairs to lower level and reroofing of existing gym and remodeled spaces.

Frederick J. Marano

Executive Vice President of Estimating

Project Role: Chief Estimator

Education:

College of DuPage, 1974
Associates in Architecture & Design

Additional courses in Landscape Architecture, Renderings, and Construction Materials

Professional

Associations:

Lake County Contractors Association

Association of Subcontractor and Affiliates (ASA Chicago)

Years of experience:

48

As the Executive Vice President of Pre-Construction and Estimating, Fred has the company wide responsibility for estimating, purchasing and management of pre-construction services. Fred has had direct involvement on every FQC project since 1980. His responsibilities include:

Design Review and Coordination

Includes performing in-house design, review and coordination with outside design consultants. Preparing of preliminary design layouts to final working drawings, coordination of shop drawings and development of building specifications including the preparation of bid documents. Management of design build sub-contractors in the planning of scope, design, pricing, drawing preparation and construction of mechanical, electrical, plumbing and fire protection systems.

Estimating

Including quantity surveys and cost estimating of construction documents in the schematic design, design development and construction document phases of commercial construction projects. These activities were undertaken to ensure that the project design did not outpace the project budget.

Value Engineering

Development of various scenarios for alternative building systems with the emphasis on maintaining quality construction while eliminating unnecessary expense. Working with outside contractors and consultants to define and price building systems pointed to reducing overall project costs without effecting aesthetics, longevity or performance.

Contract Administration

Primary responsibility for negotiation and preparation of contract documents for all subcontractors and suppliers for the construction management process.





20 November 2024

Ronald J. Wiedeman
City Engineer
City of Crest Hill
20600 City Center Boulevard
Crest Hill, IL 60403
rwiedeman@cityofcresthill.com

Re: City of Crest Hill
Municipal Plaza - Band Shell
Statement of Qualifications and Proposal for Architectural / Design Services

Dear Mr. Wiedeman:

Williams Architects is pleased to provide this fee proposal to the City of Crest Hill for the proposed Municipal Plaza - Band Shell.

We want to assure you that we are a highly competitive firm and we provide our services efficiently and with fees that are in line with other quality architectural firms for similar services. We are determined not to let fee issues prevent us from being selected. We request that, if you feel the fees outlined below appear out of line with those of other firms, we meet with you to review the scope in more detail, to provide an “apples-to-apples” comparison. We look forward to reviewing the scope of services to better refine and negotiate our fees.

FEE

We propose to provide the services noted in Section 2 - Project Understanding and Approach, for a Lump Sum fee of Thirty-Seven Thousand Dollars (\$37,000.00).

The above noted fee includes our attendance at a minimum of four (4) meetings with City staff and two (2) City workshops to present the design of the proposed Band shell. It also includes the services of our consulting team required to bring the project to a 50% design level.

Additional meetings beyond those described above shall be provided at a cost of \$750.00/meeting.

REIMBURSABLE EXPENSES

In addition to our professional services, we shall also invoice the client for our Project related Reimbursable Expenses at a direct cost. Project related Reimbursable Expenses include such items as travel, printing, copies, photography, renderings / slides, postage / messenger / overnight courier, direct miscellaneous Project supplies, etc..

INVOICING

We shall invoice on a monthly basis for work performed in the previous month. Payment is due within 30 days of receipt of invoice.

Thank you again for this wonderful opportunity to provide our Fee Proposal to Crest Hill. We look forward to the possibility of working with you on this very exciting project. If you have any questions or comments, please don't hesitate to call.

Cordially,

Andrew Dogan, AIA, NCARB, LEED AP
Managing Principal / Principal-in-Charge
ardogan@williams-architects.com / 847.682.6519



Williams Architects' Qualifications & Proposal
to the City of Crest Hill
Crest Hill Municipal Plaza Band Shell

THE WILLIAMS TEAM ADVANTAGE

What separates the Williams Architects Team from its competitors is our in-depth understanding of what it takes to do a project of this type and our hands-on approach by our highly experienced team members. We are recognized experts in Municipal Facility Planning and Design. Our team is comprised of experienced and talented staff who are dedicated to fully achieving your goals. The awards that our projects receive and the references from our clients are a testament to our success.

We understand the importance of seeking a skilled professional team with a quick response, cost control, solid project management, and personal service. The Williams Architects Team incorporates all these attributes into our projects by providing in-house planning, architecture, and construction estimating services that are accurate, practical, functional, cost-effective, schedule sensitive, and visually attractive.

We are confident that we can offer the City of Crest Hill the services, creativity, attention to detail, and communication / engagement with staff required to deliver a successful project outcome. We believe that our skills are a good fit for this Project, providing a great opportunity for the City of Crest Hill and Williams Architects to establish a working relationship. As indicated in our response to your request for proposals, our experience is extensive and demonstrates a track record of highly successful projects.

Having Andy Dogan as your Principal-in-Charge provides the City of Crest Hill with a unique opportunity. Andy is not only an architect but also a conductor/musician who understands firsthand the needs and optimal outcomes for this project type. His dual perspective will help create a venue that supports the technical needs of performers and enhances the audience's experience.

Thank you for considering the Williams Architects Team as your partner on this Project.







City Council Agenda Memo

Crest Hill, IL

Meeting Date:	December 9, 2024
Submitter:	Dave Strahl, Interim Human Resources Manager
Department:	Human Resources
Agenda Item:	Consideration of Cameras in the Workplace Policy – Employee Handbook Addition

Summary: Draft policy outlining the cameras/recording device usage in the workplace.

Recommended Council Action: Approval of the draft with or without modification for submittal at the December 16, 2024 City Council meeting for final approval.

Financial Impact:

Funding Source: None.

Budgeted Amount: N/A

Cost: N/A

Attachments Draft Cameras/Recording Device Policy – Employee Handbook Addition

Section – 9: Safety & Equipment Use

9.8 – Cameras/Recording Devices in the Workplace

Purpose

City of Crest Hill prohibits employee use of audio and video recording in the workplace, including camera-equipped phones, tablets and other devices, personally worn cameras, or other device that could record either video and/or audio as part of any interactions between employees or between employees and the general public.

Restrictions on Employee Recording

- Employees are prohibited from bringing audio and/or video recording devices into work areas that could record either video and/or audio as part of any interactions between employees or between employees and the general public.
- Employees are prohibited from bringing audio or video recording devices into areas and/or meetings where there is any discussion regarding service delivery options and the means to provide such service delivery options that could be disclosed as part of such meeting.
- Employees may record workplace activities that are not prohibited by law or do not compromise confidential information as described above provided that the parties that might be recorded have granted permission to be recorded.
- Employees that are assigned recording devices to utilize as part of their required uniform must follow the rules and regulations specified as part of their job duties.

Employer Monitoring

City of Crest Hill reserves the right to install security cameras in work areas for specific business reasons, such as security, theft protection or protection of proprietary information.

City of Crest Hill may find it necessary to monitor work areas with security cameras when there is a specific job- or business-related reason to do so. The City will do so only after first ensuring that such action is in compliance with state and federal laws.

Employees should not have any expectation of privacy in work-related areas.

Employee privacy in nonwork areas will be respected to the extent possible. The City's reasonable suspicion of onsite drug use, physical abuse, theft or similar circumstances would be possible exceptions. Legal advice will be sought in advance in such rare cases where nonwork-area privacy might be compromised.

Employees should contact their supervisor or the Human Resources (HR) if they have questions about this policy.

Nothing in this policy is intended to, nor should be construed to limit or interfere with employee rights as set forth under all applicable provisions of the National Labor Relations Act, including Section 7 and 8(a)(1) rights to organize and engage in protected, concerted activities regarding the terms and conditions of employment.

The City will not use any recording as the sole probable cause for employee disciplinary action consideration.



January 13, 2025

MEMO

TO: Mayor & City Council Members

FROM: Councilman Mark Cipiti
(Prepared by: Tony Graff, Interim City Administrator)

SUBJECT: City Code Chapter 12.36: MAILBOXES

Councilman Mark Cipiti requested to discuss the City Code, Chapter 12.36: Mailboxes. This code has four (4) Sections: Placement; Settlement; Temporary Mailbox; Notifications. The Code was approved on 8/2/2021. The main purpose for the code is to define the regulations for the placement of curbside mailboxes from the back of curb/end of street pavement and height.

The foundation for the regulations for the placement is per the United States Postal Service Standards (USPS). If the property owner meets the standards and the City damages the mailbox (snowplowing) the settlement is defined within the Code. Furthermore, the Code addresses a Temporary Mailbox placed by the City and Notification to the DPW of the damages.

Settlement outlines a reimbursement claim process up to \$100 per single mailbox.

Attached is a letter addressed to the residents if a mailbox does not comply with the USPS standards which includes a diagram.

CHAPTER 12.36: MAILBOXES

Section

- 12.36.010 Placement
- 12.36.020 Settlement
- 12.36.030 Temporary mailbox
- 12.36.040 Notifications

§ 12.36.010 PLACEMENT.

Mailboxes which are placed in any parkway shall be positioned as follows: no less than six nor more than eight inches from the back of the curb; if there is no curb, then six to eight inches from the paved portion of the roadway. The height of the mailbox shall be not less than 41 inches, nor more than 45 inches from the ground to the bottom of the mailbox. Mailboxes must be made of permanent materials and have no "temporary" fixtures (e.g. bungee cords, duct tape, etc.).
(Ord. 1868, passed 8-2-21)

§ 12.36.020 SETTLEMENT.

(A) The City of Crest Hill shall not be liable for, nor shall pay any damages for, any mailbox which is placed in violation of § 12.36.010. If a mailbox is damaged as a result of municipal snow removal operations, and the city is liable for damage caused to the mailbox, the city shall pay no more than \$100 per claim. This figure represents the maximum recoverable amount for a standard mailbox. In order to receive the claim the fix for the mailbox must be considered permanent which would include, a whole new mailbox, new sleeve, new box. Permanent shall not include bungee cords, duct tape, wood shims, or bailing wire. The city shall not replace any wrought iron, customized, decorator type, stone, or other special-order mailboxes in-kind. Such units are placed within the public right of way strictly at the risk of the property owner. The city's liability shall not exceed the replacement cost of a standard mailbox. Homeowners who believe they have a claim, should call the Public Works Department to report it. Once the claim is found to be valid, homeowner will fill out the claim form, and turn that in with a receipt of the cost of the mailbox repairs, as it is up to the resident to fix their own mailbox. Reimbursement of no more than \$100 shall be paid upon receipt of paperwork.

(B) For situations with more than one mailbox per post the following will apply:

- (1) Two mailboxes: \$150;
- (2) Three mailboxes: \$175;
- (3) Four or more mailboxes: \$200.

(Ord. 1868, passed 8-2-21)

§ 12.36.030 TEMPORARY MAILBOX.

The City of Crest Hill will, if requested, place a temporary mailbox at the home a residence where the city is liable for damage. A temporary mailbox will be placed at the home until April 15.
(Ord. 1868, passed 8-2-21)

§ 12.36.040 NOTIFICATIONS.

The City of Crest Hill, by October 1 of each year, will notify any and all residents who are in violation of this chapter through the U.S. Post Office. Any resident who complies with the chapter must notify Public Works to inspect the positioning of the mailbox.
(Ord. 1868, passed 8-2-21)



Dear Resident,

We have noticed that your mailbox does not comply with the USPS standards. Please note that these standards are not only in place to ensure that your mail carrier always has a clear path to your mailbox, but to also prevent plow damage to your mailbox during the winter months. We would like you to know that the Crest Hill City Council has passed Ordinance #1868 to conform with the guidelines of the United States Postal Service.

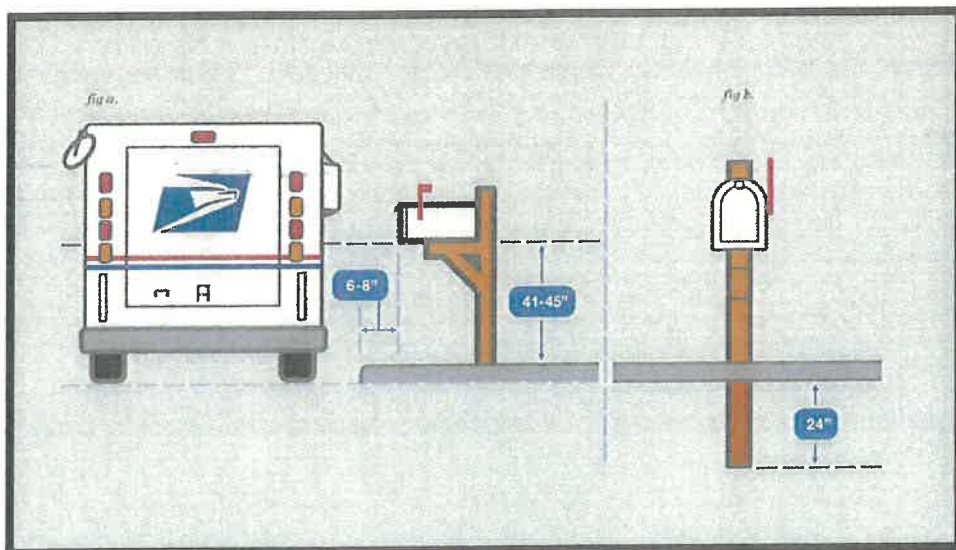
Please keep in mind if your mailbox is not moved, per ordinance the City of Crest Hill shall not be liable for, nor shall pay any damages for any mailbox which is placed in violation of Section 12.36.010 of Ordinance #1868. **If you move your mailbox to conform with USPS Standards, please call us at 815-741-5108 for a reinspection. Failure to call for a reinspection will result in staying on the non-conformance list in terms of liability.**

Residents who choose not to move their mailbox will not be reimbursed for any damage that is caused by a snowplow or thrown snow.

To view the entire ordinance please visit www.cityofcresthill.com

Here are some helpful guidelines to follow when placing your mailbox:


- Position your mailbox 41" to 45" from the road surface to the bottom of the mailbox or point of mail entry.
- Place your mailbox 6" to 8" back from the curb. If you do not have a raised curb, contact your local postmaster for guidance.
- Put your house or apartment number on the mailbox.
- If your mailbox is on a different street from your house or apartment, put your full street address on the box.



The best mailbox supports are stable but bend or fall away if a vehicle hits them. The Federal Highway Administration recommends:

- A 4" x 4" wooden support or a 2"-diameter standard steel or aluminum pipe.
- Avoid unyielding and potentially dangerous supports, like heavy metal pipes, concrete posts, and farm equipment (e.g., milk cans filled with concrete).
- Bury your post no more than 24" deep.

Please contact us at 815-741-5108, if you have any questions or concerns.



Julius Hansen
Interim Director of Public Works

ORDINANCE NO. 1582**AN ORDINANCE INITIATING A PUBLIC QUESTION FOR SUBMISSION TO THE QUALIFIED ELECTORS OF THE CITY OF CREST HILL OF WHETHER THE CITY OF CREST HILL SHOULD BE AUTHORIZED TO LEVY A NON-HOME RULE RETAILERS' OCCUPATION TAX AND A NON-HOME RULE SERVICE OCCUPATION TAX**

WHEREAS, the City of Crest Hill, Will County, Illinois is authorized by section 8-11-1.1 of the Illinois Municipal Code and other statutory authority to submit to the qualified electors of the City the question of whether the City should be authorized to levy a Non-Home Rule Retailer's Occupation Tax and a Non-Home Rule Service Occupation Tax at a rate of one (1%) percent for expenditures on municipal operations, expenditures on public infrastructure, or property tax relief; and

WHEREAS, it is the best interest of the City to submit such question to the voters of the City.

NOW THEREFORE, BE IT ORDAINED BY the City Council of the City of Crest Hill, Will County, Illinois, as follows:

SECTION 1: SUBMISSION OF QUESTION. The question, in substantially the following form, shall be placed upon the ballot and submitted to the qualified electors of the City of Crest Hill at the next possible election:

"Shall the corporate authorities of the City of Crest Hill, Will County, Illinois be authorized to levy a Non-Home Rule Retailers' Occupation Tax and a Non-Home Rule Service Occupation Tax at the rate of one (1%) percent for expenditures on municipal operations, expenditures on public infrastructure, or property tax relief?"

SECTION 2: AUTHORIZATION. The City Administrator and City Council are authorized and directed to take all steps necessary to place such question on the ballot including filing a certified copy of this Ordinance with the election authority of Will County.

SECTION 3: SEVERABILITY. If any section, paragraph, clause or provision of this ordinance is held invalid, the invalidity of such section, paragraph, clause or provision shall not affect any other provision of this ordinance.

SECTION 4: REPEALER. All ordinances, resolutions or orders, or parts thereof, which conflict with the provisions of this ordinance, are to the extent of such conflict hereby repealed.

SECTION 5: EFFECTIVE DATE. This ordinance shall be in full force and effect upon its passage and publication according to law.

PASSED THIS 5th DAY OF DECEMBER, 2011.

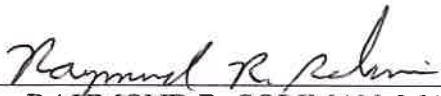
AYES: 7 Dyke, Vershay, Gazal, Helis, Oberlin, Convery and
Inman

NAYS: 0

ABSENT: 1 Sternisha


CHRISTINE VERSHAY-HALL, CITY CLERK

APPROVED THIS 5th DAY OF DECEMBER, 2011.


RAYMOND R. SOLIMAN, MAYOR

ATTEST:


CHRISTINE VERSHAY-HALL, CITY CLERK

RESOLUTION NO. 8160**A RESOLUTION DECLARING PLANS FOR FUTURE DISBURSEMENT OF
NON-HOME RULE RETAILERS' OCCUPATION TAX AND NON-HOME RULE
SERVICE OCCUPATION TAX**

WHEREAS, Pursuant to the Illinois Municipal Code, 65 ILCS 5/8-11-1.1, the corporate authorities of a non-home rule municipality may, upon approval of the qualified electors of the municipality by referendum, impose a Retailers' Occupation Tax, 65 ILCS 5/8-11-1.3, and a Service Occupation Tax, 65 ILCS 5/8-11-1.4, at a rate not to exceed one (1%) percent; and

WHEREAS, the Corporate Authorities of the City of Crest Hill, Illinois, intend to submit said referendum regarding a Retailers' Occupation Tax and a Service Occupation Tax to the electors of the City of Crest Hill, Illinois at the General Primary to be held on March 20, 2012; and

WHEREAS, the Illinois Municipal Code, 65 ILCS 5/8-11-1.3 and 65 ILCS 5/8-11-1.4, authorizes the proceeds of the tax to be used on municipal operations, expenditures on public infrastructure or for property tax relief; and

WHEREAS, the Corporate Authorities of the City of Crest Hill, Illinois believe it is in the best interest of the residents of the City of Crest Hill to implement said taxes and provide a statement of intent for the use of said tax proceeds.

NOW THEREFORE, BE IT RESOLVED BY the City Council of the City of Crest Hill, Illinois, as follows:

SECTION 1: The Preamble of this Resolution is declared to be true and correct and is incorporated by reference herein.

SECTION 2: The City Council of the City of Crest Hill, in the best interest of our residents, seeks to implement a Non-Home Rule Retailers' Occupation Tax and a Non-Home Rule Service Occupation Tax at the rate of one (1%) percent with the voters' approval of a referendum. If said referendum is approved, the City Council is declaring that the disbursement of the additional sales tax dollars would benefit the City and its residents in the following ways:

1. The funds would be expended for municipal operations.
2. The funds would also be utilized towards property tax relief reducing the City's portion of the property tax by 25%.
3. The funds would also be applied toward public infrastructure projects in the City.

SECTION 3: SEVERABILITY. If any section, paragraph, clause or provision of this ordinance is held invalid, the invalidity of such section, paragraph, clause or provision shall not affect any other provision of this ordinance.

SECTION 4: REPEALER. All ordinances, resolutions or orders, or parts thereof, which conflict with the provisions of this ordinance, are to the extent of such conflict hereby repealed.

SECTION 5: EFFECTIVE DATE. This ordinance shall be in full force and effect immediately upon its passage and publication according to law.

ADOPTED THIS 5th DAY OF DECEMBER, 2011.

AYES: 7 Dyke, Vershay, Gazal, Helis, Oberlin, Convery and Inman

NAYS: 0

ABSENT: 1 Sternisha


CHRISTINE VERSHAY-HALL, CITY CLERK

APPROVED THIS 5th DAY OF DECEMBER, 2011.


RAYMOND R. SOLIMAN, MAYOR

ATTEST:


CHRISTINE VERSHAY-HALL, CITY CLERK

RESOLUTION NO. 1053**A RESOLUTION ADOPTING A PROPERTY TAX REBATE FORM**

WHEREAS, Pursuant to the Illinois Municipal Code, 65 ILCS 5/8-11-1.1, the corporate authorities of a non-home rule municipality may, upon approval of the qualified electors of the municipality by referendum, impose a Retailers' Occupation Tax, 65 ILCS 5/8-11-1.3, and a Service Occupation Tax, 65 ILCS 5/8-11-1.4, at a rate not to exceed one (1%) percent; and

WHEREAS, the Corporate Authorities of the City of Crest Hill, Illinois, submitted said referendum regarding a Retailers' Occupation Tax and a Service Occupation Tax to the electors of the City of Crest Hill, Illinois which was approved at the General Primary held on March 20, 2012; and

WHEREAS, the Illinois Municipal Code, 65 ILCS 5/8-11-1.3 and 65 ILCS 5/8-11-1.4, authorizes the proceeds of the tax to be used on municipal operations, expenditures on public infrastructure or for property tax relief; and

WHEREAS, the Corporate Authorities of the City of Crest Hill, Illinois, per Resolution Number 860 distribute a 25% rebate on the municipal portion of the property tax bill to all property owners in the City; and

WHEREAS, in order to create a more efficient process, the City Council will now require all property owners to fill out and submit a form in order to receive the property tax rebate; and

WHEREAS, the Corporate Authorities have determined that it is in the best interests of the City and its citizens to limit the ability of persons and entities to qualify for any tax rebate pursuant to Resolution 860 where such person or entity (i) is indebted to the City and such debt has been due and outstanding for thirty (30) days or more or (ii) did not hold legal or equitable title to the property in question for the entire tax year to which the rebate applies.

NOW THEREFORE, BE IT RESOLVED BY the City Council of the City of Crest Hill, Illinois, as follows:

SECTION 1: The Preamble of this Resolution is declared to be true and correct and is incorporated by reference herein.

SECTION 2: The City of Crest Hill hereby adopts the form attached as "Exhibit A", which may be amended by staff from time to time, as the form required to obtain the property tax rebate pursuant to Resolution Number 860.

SECTION 3: No person or entity that is indebted to the City for any fine, penalty, fee, or otherwise shall, if the debt in question has remained unpaid and outstanding for thirty (30) days or more, be eligible to qualify for any property tax rebate pursuant to Resolution 860.

SECTION 4: No person or entity shall be eligible to qualify for any tax rebate pursuant to Resolution 860 unless that person continuously held legal or equitable title to the

property for which the rebate is claimed for the entire tax year to which the tax rebate applies.

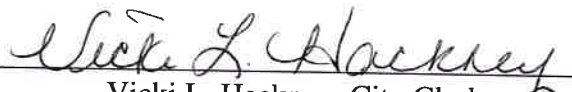
SECTION 5: SEVERABILITY. If any section, paragraph, clause or provision of this ordinance is held invalid, the invalidity of such section, paragraph, clause or provision shall not affect any other provision of this ordinance.

SECTION 6: REPEALER. All ordinances, resolutions or orders, or parts thereof, which conflict with the provisions of this resolution, are to the extent of such conflict hereby repealed.

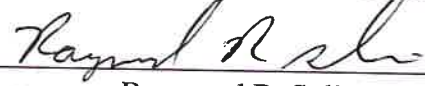
SECTION 7: EFFECTIVE DATE. This ordinance shall be in full force and effect immediately upon its passage and publication according to law.

RESOLVED THIS 19th DAY OF AUGUST, 2019.


	Aye	Nay	Absent	Abstain
Alderman John Vershay	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alderman Scott Dyke	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alderwoman Claudia Gazal	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alderwoman Barbara Sklare	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alderwoman Tina Oberlin	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alderman Marco Coladipietro	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alderman Nate Albert	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alderman Joe Kubal	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mayor Raymond R. Soliman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>


Vicki L. Hackney, City Clerk

APPROVED THIS 19th DAY OF AUGUST, 2019.


Raymond R. Soliman, Mayor

ATTEST:


Vicki L. Hackney, City Clerk

Attach Copy
of 20__ Tax
Bill HERE

City of CREST HILL Illinois

Property Tax Refund Application

The City of Crest Hill City Council has approved and installed a program to allow property owners to apply and receive a refund of 25% of the City's portion of the 2018 property taxes that were paid in 2019. In order to determine if you qualify for a refund, please review the following information, complete and submit the attached application to the City Treasurer's Office by **XX date**.

PROCEDURE

1. City of Crest Hill property owners must complete the application and submit with a copy of their 20__
Property Tax Bill to the City Treasurer's Office by **XX date**.
2. Applications will be reviewed and processed by the City Treasurer's Office.
3. Refund checks will be mailed to verified property owners by **XX date**.

CONTACT INFORMATION & MAILING ADDRESS

City of Crest Hill Treasurer's Office

Office Hours: Monday-Friday 8:00a.m.-4:30 p.m.
(815) 741-5123

1610 Plainfield Road Crest Hill, IL 60403

APPLICATION FOR PROPERTY TAX REFUND

Applications for refunds will not be processed unless completed in full and submitted with a copy of your 2018 tax bill. Please contact the Treasurer's Office with any questions.

Property owner's name(s): _____

Property address: _____

Property owner's phone number: _____

Permanent Index Number (PIN): _____

1. Is a property owner listed above 65 years of age or older as of December 31, 2018? Yes ☐ No ☐
2. Did the property owner(s) listed above hold legal or equitable title to the real estate
listed above continuously between January 1, 2018 and December 31, 2018? Yes ☐ No ☐

PLEASE NOTE THAT IF YOU OWE THE CITY ANY MONEY THAT HAS BEEN DUE AND PAYABLE FOR AT LEAST THIRTY (30) DAYS BEFORE THE FILING OF THIS APPLICATION YOU DO NOT QUALIFY FOR ANY TAX REFUND UNLESS ALL THE MONEY YOU OWE IS PAID BEFORE THIS APPLICATION IS FILED.

I HEREBY CERTIFY that all of the information contained on this form is correct and truthful and that I have paid all of the 2018 real estate taxes, either directly or through my mortgage lender and there is no other prior subsequent owner who has paid, in whole or part, such taxes.

Signature(s): _____

Date: _____
Date: _____

IMPORTANT INFORMATION

Failure to provide complete and accurate information may result in rejection of your application. All outstanding bills must be paid by **XX date** in order to receive the 2018 Property Tax Rebate. The City is not responsible for applications lost in the mail or received after **XX date**.

DO NOT FORGET TO ATTACH A COPY OF YOUR 20__ TAX BILL!



2024 Property Tax Refund Application ****DEADLINE: DECEMBER 6, 2024****

Property owners may apply to receive a refund of 25% of the **2023 property taxes** that were paid in 2024 for the City's portion of the tax bill. To determine if you qualify for a refund, please complete this application, and attach a copy of your **2023 property tax bill**. Submit this application to the City Treasurer's Office by December 6, 2024. **(Applications will not be accepted after this date).**

CONTACT INFORMATION & MAILING ADDRESS

City of Crest Hill Treasurer's Office
20600 City Center Blvd., Crest Hill, IL 60403

Office Hours: Monday-Friday 8:00 a.m.~ 4:30 p.m.
(815) 741-5104

APPLICATION FOR PROPERTY TAX REFUND

Applications for refunds will not be processed unless they are completed in full which includes a copy of your **2023 property tax bill** which can be found at www.willcountytreasurer.com. Property owner's name(s) must be listed exactly as it appears on the County's Tax Bill. **Any Property Owner Name changes must be made through the County. Submit proof of any tax bill changes with your application.**

The City cannot supply copies of documentation.

Property owner's name(s): _____

Property address: _____

Property owner's phone number: _____

Permanent Index Number (PIN): _____

Did the property owner(s) listed above hold legal or equitable title to the real estate listed above continuously between January 1, 2023 and December 31, 2023? Yes ☐ No ☐

PLEASE NOTE THAT IF YOU OWE THE CITY ANY MONEY, INCLUDING, BUT NOT LIMITED TO PAST DUE WATER BILLS, BUILDING DEPARTMENT FEES, POLICE FINES OR OUTSTANDING LIENS AS OF THE DUE DATE OF THIS APPLICATION, YOU DO NOT QUALIFY FOR A TAX REFUND. ALL MONIES OWED TO THE CITY MUST BE PAID BEFORE THIS APPLICATION IS FILED.

I HEREBY CERTIFY that all the information contained on this form is correct and truthful and that I have paid all the 2023 real estate taxes, either directly or through my mortgage lender and there is no other prior subsequent owner who has paid, in whole or part, such taxes.

Signature of person completing this form

Date

Printed name of person completing this form

IMPORTANT INFORMATION

Failure to provide complete and accurate information will result in rejection of your application. All outstanding bills must be paid in full to receive the **2023 Property Tax Rebate**. The City is not responsible for applications completed incorrectly, lost in the mail, or received after **December 6, 2024**. Rebate checks will be mailed in March of 2025 and will be made **payable to the name(s) as it appears on your property tax bill**.

DO NOT FORGET TO ATTACH A COPY OF YOUR 2023 TAX BILL!

For Office Use Only: Date received

Date processed

Verified by

CHAPTER 2.12: ALDERMEN¹

Section

- 2.12.010 Compensation
- 2.12.020 Number of aldermen

§ 2.12.010 COMPENSATION.

(A) Each Alderman elected in 1999 shall be paid \$100 per City Council meeting actually attended until May 1, 2003. Each Alderman elected in 2001 shall be paid \$150 per City Council meeting actually attended until May 1, 2005. From and after May 1, 2003, each Alderman elected in 2003 shall be paid \$200 per City Council meeting (including special meetings) actually attended. From and after May 1, 2005, each Alderman elected in 2005 shall be paid \$200 per City Council meeting (including special meetings) actually attended.

(B) Until May 1, 2001, each Alderman may be allowed two absences per year. From and after May 1, 2001, each Alderman shall be allowed four paid absences per year. Until May 1, 2003, each Alderman shall be paid \$50 per City Council work session or City Council committee meeting. From and after May 1, 2003, each Alderman shall be paid \$55 per City Council work session or City Council committee meeting. From and after May 1, 2005, each Alderman elected in 2005 shall be paid \$55 per City Council work session or committee meeting. There shall be no limit on the number of work sessions or committee meetings per month for which an Alderman may be paid. In computing yearly absences, the paid absence allowances shall be applied first to regular or special City Council meetings, and then to work sessions or committee meetings.

('78 Code, § 2.12.010) (Ord. 29, passed - -61; Am. Ord. 611, passed - -85; Am. Ord. 875, passed 2-15-93; Am. Ord. 1002, passed 10-7-96; Am. Ord. 1165, passed 10-16-00; Am. Ord. 1263, passed 9-16-02)

§ 2.12.020 NUMBER OF ALDERMEN.

The city shall retain eight aldermen, the number that existed prior to the 2010 federal decennial census, as authorized by the Illinois Municipal Code, ILCS Ch. 65, Act 5, § 3.1-20-10.

(Ord. 1585, passed 12-19-11)

¹For statutory provisions on the election and qualification of city aldermen, see ILCS Ch. 65, Act 5, § 3.1-20-20 *et seq.*