



## Regular City Council Meeting

Crest Hill, IL

March 17, 2025

7:00 PM

Council Chambers

20600 City Center Boulevard, Crest Hill, IL 60403

## Agenda

### Opening of Meeting:

Pledge of Allegiance

Roll Call

### Minutes:

- [1.](#) Approve the Work Session Minutes from the Meeting Held on February 24, 2025
- [2.](#) Approve the Regular Minutes from the Meeting Held on March 3, 2025
- [3.](#) Approve the Work Session Minutes from the Meeting Held on March 10, 2025

### City Attorney:

### City Administrator:

### Public Works Department:

- [4.](#) Approval to Purchase 2 New Influent Pumps (Contractor To Be Determined), the Transfer Pump (Contractor to Be Determined) and the Flow Meter (Contractor To Be Determined) at the East STP not to Exceed an Amount of \$175,000.00
- [5.](#) Approve a Change Order for Emergency Repair Work to the Iron Filter at Well 12 not to Exceed an Amount of \$65,000
- [6.](#) Approval of Pay Request #26 from Vissering Construction Inc. with Direction to Send it to the IEPA for Approval and Disbursement for a Total Amount of \$372,032.50

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.

**City Engineer:**

- [7.](#) Approve a Resolution Approving the Submittal of Illinois Water Supply Loan Program (PWSLP) Loan Application for the CIPP Water Main Rehabilitation Phase 1 Improvement
- [8.](#) Approve an Ordinance Amending Title 13 (Water And Sewer), Chapter 13.04 (General Provisions), Chapter 13.18 (Water Connections) And Section 13.08.050 (Mandatory Sewer Connection) Of The City Of Crest Hill Code of Ordinances

**Community Development:**

- [9.](#) Approve a Resolution Adopting the 2025 Zoning Map for the City of Crest Hill, Will County, Illinois

**Police Department:**

**Mayor's Report:**

- [10.](#) A Proclamation-Declaring the Month of March 2025 as Bleeding Disorder Awareness Month in the City of Crest Hill

**City Clerk's Report:**

**City Treasurer's Report:**

- [11.](#) Approval of the List of Bills Issued through March 17, 2025, in the Amount of \$1,882,828.90
12. Regular and Overtime Payroll from February 24, 2025, to March 9, 2025, in the Amount of \$248,279.92

**Unfinished Business:**

**New Business:**

**Committee/Liaison Reports:**

**City Council Comments:**

**Public Comment:**

**Executive Session:** If Called by Council for a Good Cause

**Adjourn:**

MINUTES OF THE WORK SESSION  
CITY COUNCIL OF CREST HILL  
WILL COUNTY, ILLINOIS  
February 24, 2025

The February 24, 2025, the City Council work session was called to order by Mayor Raymond R. Soliman at 7:00 p.m. in the Council Chambers, 20600 City Center Blvd. Crest Hill, Will County, Illinois.

The following Council members were present: Mayor Raymond Soliman, City Clerk Christine Vershay-Hall, Alderman Scott Dyke, Alderwoman Jennifer Methvin, Alderman Darrell Jefferson (left at 8:57p), Alderwoman Claudia Gazal, Alderperson Tina Oberlin, Alderman Mark Cipiti, Alderman Nate Albert, Alderman Joe Kubal.

Also Present were: Police Chief Ed Clark, Finance Director Glenn Gehrke, Community & Economic Development Director Patrick Ainsworth, City Attorney Mike Stiff.

Absent were: City Treasurer Glen Conklin, Interim Administrator Tony Graff, City Engineer Ron Wiedeman, Interim Public Works Director Julius Hansen, Interim Community Development Director Ron Mentzer, Interim Human Resource Manager Dave Strahl, Building Commissioner Don Seeman.

Mayor Soliman commented that he received messages from the Interim City Administrator Tony Graff and the City Treasurer Glen Conklin will not be in attendance for tonight's meeting, they are sick.

**TOPIC: American Italian Cultural Society Waiver Request on the Places for Eating Tax**

John Mauzer, President of the American Italian Cultural Society, approached the podium and explained that he is requesting an exemption from the city for the two percent Places for Eating Tax. He stated that they are a non-profit charitable organization, and they have been educating and sharing the tradition in their culture for over thirty-six years to the communities. They donate over \$627.00 a month in spaghetti dinner tickets to their neighbors, the First Responders for Lockport, Joliet, and Rockdale Fire Departments, and also the Crest Hill Police Department.

They also give free hall rentals to the Crest Hill Police Department for their holiday party. They donate a percentage of the festa proceeds to local not-for-profit charities. They also allow the Lions Club to use the hall at no charge and they also donate to families in need, as well.

John then stated that the club lives 'paycheck to paycheck' and the only income besides their dues is the festa income. They raised their dues in 2023, but they are limited. He mentioned that food costs are up, and the spaghetti dinner revenue is down twelve percent.

He then mentioned that in 2023 the club lost \$18,699.80 and in 2024 they went through the budget numbers, and they made a slight profit of \$4,391.24.

It was mentioned that they are renovating the club, but it was for health department concerns and that money comes from the second and third quarter PPE Covid money.

He also mentioned that the labor union is charging them now to rent their parking lot which is \$700.00 a month and \$8,400.00 a year along with seven spaghetti dinner tickets per month and free hall rental, which costs the club \$10,030.00 a year.

He then mentioned that the two percent Place for Eating Tax is going to really hurt the club, and they know they can pass this two percent to the guest but how much can one pay for a spaghetti dinner, when it is already \$13.00 a plate?

The Club Prayer states that they want to pass the legacy on to our children, grandchildren, and great grandchildren and that legacy is in dire jeopardy.

Attorney Stiff commented that he did not draft the FAQs for the Place for Eating Tax, and it is not in our ordinance and this ordinance was passed after the IML model ordinance just as the Village of Glencoe and the Village of Lombard has and he has advised the Interim Administrator Graff of this. The FAQ states to exempt them but it is not in the ordinance. He then commented that if the Council wants to amend the ordinance to exempt 501c's he can draft that and make it clear to exempt 501c's but as of now our ordinance does not state that.

Finance Director Glenn Gehrke commented that he had noticed that the documents we have on file are similar to the Village of Glencoe, and it seems to be they used Village of Glencoe as a template.

Aldersperson Oberlin asked who created the FAQ document? Attorney Stiff commented that he believed that it would have been the former Finance Director Lisa Banovetz, the former City Administrator Jim Marino and the Treasurer Glen Conklin at that time. He also stated that it was never sent to him to create or review.

It was commented that more research needs to be done, and this topic needs to be tabled.

This is tabled until the March 10<sup>th</sup> work session meeting.

#### **TOPIC: Update on Proposed A&D Storage Facility at the Southwest Corner of Renwick Road and Borio Drive**

Community & Economic Development Director Patrick Ainsworth commented that the applicant of A&D Storage would like to reapply for the special use ordinance 1931, which states in exhibit C that concrete was to be used for the driveway pavement, and they are wanting to update the pavement to asphalt.

Aldersperson Oberlin commented that it is imperative that the units are concrete and not asphalt.

Alderswoman Gazal commented that she has looked at the four storage units and found one that is gravel which is going to be investigated, and the other storage facilities do have concrete and asphalt. She also commented that no special favors will be had and if no other floor plans are changed, she stated that the residents are okay with that change.



Steve Gulden, a consultant for A&D Storage, commented that they just want a minor change from concrete to asphalt in the interior drive aisles.

Alderwoman Gazal asked for the record if there would be any other changes and was told that there are no other changes.

Alderman Cipiti asked that no other changes would be requested. Steve commented that they did submit plans to have an optional office out of one of the storage units, but they would comply with all building and fire codes, along with water & sewer Tap-Ons.

Rudy Dixon commented that they have a potential buyer for the facility, and they would like to use asphalt since that is the standard that they use with all their facilities.

Alderman Jefferson asked if the security would remain the same and was told it would still be the same as planned.

Attorney Stiff commented that this is going back to the Plan Commission and staff are reviewing the plans to make sure the plans submitted are identical to what was submitted prior, and the only change is the asphalt in the interior aisles.

Steve requested that after the Plan Commission meeting if they can forgo the work session and go straight to the Council meeting for the first Monday in April for approval. It was stated that if there are no changes to the plans that would be doable. The special Plan Commission meeting is being held on March 27, 2025, to accommodate A&D Storage. The first Council meeting in April is April 7, 2025, in which they would come before the Council for approval.

Mayor Soliman asked for an informal vote.

AYES: Ald. Gazal, Jefferson, Methvin, Dyke, Kubal, Albert, Cipiti, Oberlin.

NAYES: None.

ABSENT: None.

**TOPIC: Discussion for Consideration to Amend Business & Burglar Alarm License Late Penalty Fees in General and for the Following Businesses: Del Toro Transmission, Adil Pediatrics, Hendrickson Bumper & Trim and Prestige Brick Pavers & Landscapers**

Mrs. Adil, owner of Adil Pediatrics, commented that she is requesting a waiver of the business license penalty fees for 2025.

Alderman Cipiti asked her why she feels she should receive a waiver for the penalty fees. Mrs. Adil commented that in the past twenty-one years she has paid on time, and this is the first time she has missed the payment deadline. She stated that it is her fault since she was out of time and missed it, but she has never missed a payment in the last twenty-one years.

Mayor Soliman asked the City Clerk, Christine Vershay-Hall, if she wanted to comment regarding this matter. Clerk Christine Vershay-Hall commented that she feels the Council needs to follow their ordinance and leave the penalty of the late fees. All the businesses were given earlier notice this year than they have in the past.

Mayor Soliman commented that the ordinance reads that the penalty is three times the amount of the license and the license is \$50.00 which would make the penalty \$150.00 for a total of \$200.00. He then clarified that Mrs. Adil is requesting a waiver for a total amount of \$150.00, which is the penalty fee, and she commented that it was correct.

Alderman Dyke asked how the businesses were contacted regarding their license. Clerk Vershay-Hall commented that they were sent the original mailing, an email and then the ones who had not paid were sent a past due notice.

She also commented that fifteen businesses have come in as of today and have paid the late fee. Alderman Cipiti asked if we would have to waive the penalty and refund the fifteen businesses who have already paid the penalty fees? Attorney Stiff commented that they would have to be refunded as well.

Attorney Stiff also commented that last year relief was given to the businesses who had come in asking for waivers. He also commented that we drafted a tiered penalty that gave everybody a grace period into April and refunded money, and this was to be a one-time deal.

Mrs. Adil commented that she did not know she could request a waiver until the Clerk's office told her. Alderwoman Gazal commented that they should not be telling you to come to the Clerk's office because if we waive for one business it must be waived for everyone.

Attorney Stiff commented that the administrative penalty fees was raised three times the license amount because it was such a little penalty before and many businesses were not paying their license on time, and we had to raise it to encourage those businesses to comply and pay on time. He then commented that the ordinance needs to have the language that there is no appeals or waivers from the City Council.

Alderman Albert commented that there needs to be a clear understanding of how the businesses are getting notified of their renewals. He then asked Clerk Vershay-Hall if the businesses were getting letters, emails and what the time frame was since it is not documented anywhere.

Clerk Vershay-Hall commented that her department sent an email out to those who were late and then a past due notice went out in the mail. She then commented that the first letter of renewal went out in November with the application, then an email went out to those that have an email on file letting them know they are late, then a second letter was mailed letting them know they are late. Clerk Vershay-Hall commented that there was a total of seventy-eight businesses that did not pay on time and last year we had 124 late businesses.

Attorney Stiff commented that he recommends doing an informal vote tonight but at the Council meeting each business should be able to make their case and the Council vote on each business individually.

Raul Salazar, owner of Prestige Brick Pavers & Landscapers, approached the podium and explained that he was in Mexico taking care of his father when the business license was due. When he returned, he came to the city to pay for his license and was told there were penalties. He then came to the Council meeting to request a waiver of the penalties and was told to come to the Council meeting for discussion.

Raul commented that the penalty of three times the license cost is high and like a punishment. He understands that you have to be responsible and pay your bills but when you have family emergencies you cannot control that.

He commented that his business is very limited, and it is just his wife and himself and having to pay the penalty hurts their pocket. He commented that he is not refusing to pay but he wanted to express his feelings about this.

He also mentioned that when he paid for his credit card and mentioned they were out of town for an emergency they waived his late fees.

Laura Boyne, a representative of Hendrickson Bumper & Trim, approached the podium and commented that they had two individuals who had been with the company for a long time retire and they took care of the business licenses. She then commented that they found the envelope in some mail that had been stacking up. The new employees did not know the timing of the license requirements. Laura commented that they have never been late in the past and they have been in the community for over fifty years, and this is why she is asking for a waiver.

Omar Ibarra, owner of Del Toro Transmission, approached the podium and commented that he honestly forgot about the license and if he had the money, he would not be here asking for a waiver. He commented that \$150.00 is quite a lot of money for a penalty fee, which is why he is requesting a waiver. He also mentioned that in the past he was late with the IRS, and he gave them a call and they were generous and helped him out. He also commented that he realizes this is just a one-time thing and hopes the Council will consider the waiver.

Mayor Soliman asked for an informal vote on waiving all four businesses penalty fees in the amount of:

- Adil Pediatrics - \$150.00 Waiver
- Prestige Brick Pavers & Landscapers - \$225.00
- Hendrickson Bumper & Trim - \$450.00
- Del Toro Transmission - \$150.00

AYES: Ald. Methvin.

NAYES: Ald. Dyke, Jefferson, Gazal, Oberlin, Cipiti, Albert, Kubal.

ABSENT: None.

This will be on the agenda for the March 3, 2025, Council Meeting.

Attorney Stiff commented that these businesses will need a separate vote at the Council meeting. He also commented that if the Council would like the ordinance amended, he would like guidance on how the Council would like to amend the ordinance.

Alderwoman Gazal asked if we could send the renewal letter in October to give the businesses more time. Alderperson Oberlin is fine with sending them out in October but that is not going to change business owners forgetting or being out of town.

It was decided that the Council will discuss further regarding changing the ordinance at a future work session.

**TOPIC: Independent Contractor Consulting Services Agreement with Ronald Mentzer**

Mayor Soliman commented that the documents in the packet were drafted by Interim City Administrator Tony Graff and since he is not at the meeting tonight, the mayor asked to table this topic until March 10, 2025. Council agreed to table the agenda item until March 10, 2025.

**TOPIC: Discuss Chapter 2.12: Alderman: Section 2.12.010 Compensation**

Finance Director Glenn Gehrke commented that this matter is regarding the paid absences of the Council. He commented that there needs to be some clarification on the confusion on paying Council members for their absences.

Director Gehrke commented that Attorney Stiff has redrafted the ordinance to make this clearer and to avoid any confusion in the future. He then commented that the ordinance does allow for City Council meetings to have preferential reimbursement treatment over work sessions since there are two different rates. A city council meeting is \$200.00 per meeting and a work session meeting is \$55.00 per meeting.

Attorney Stiff commented that Alderman Dyke had found overpayments of compensation for some Council members while doing research that went back to the last fiscal year. He then commented that the Finance Department is doing an audit and will come back to the Council later to discuss the findings.

Aldermanwoman Gazal commented that she thought this was supposed to be on tonight's agenda. Attorney Stiff commented that he understands Alderman Dyke has done research, but the Finance Director needs to investigate as well.

Alderman Dyke questioned if there are other mistakes in payroll being made with the employees pay benefits since the Council members pay has been wrong. He then commented that he would like to see the city have a Krono system where the employees can clock in and out with their badge since this would be more accurate.

Finance Director Glenn Gehrke commented that our ERP system has the capability, and it was rolled out to the Finance Department employees three weeks ago and today it was rolled out to the Clerk's office and Building Department. If this goes smoothly, it will be rolled out to the Police Department and then Public Works Department next. This software does have the capability to have geofencing and the time-off requests will be transmitted via e-mail so the supervisor can look at and see how much time the employee has and monitor to see if they are overusing.

Alderman Oberlin asked if the employee could clock in on their phone from their home? Finance Director Gehrke commented that they would not be able to since there will be geofencing. Alderman Oberlin then asked who would be monitoring the geofencing? Finance Director Gehrke commented that a certain location/parameter would be set up in the geofencing to only clock-in within the parameters or on a certain IP address.

Aldersperson Oberlin asked what if someone forgets to clock in? Director Gehrke commented that they need to tell their supervisor, and the supervisor will override and clock them in.

Alderman Jefferson asked if anyone would have the ability to override the geofencing, like a supervisor? Director Gehrke stated that he is not aware of that but would ask AIS. Alderman Jefferson asked who would have authorization for the geofencing? Director Gehrke commented that he would ask the Council who they would like to have authorization for that. Alderwoman Gazal commented that it needs to be someone they can trust.

Alderman Albert commented that he feels the discussion has gotten away from what the agenda item is and believes we need to get back on track for consistency.

Attorney Stiff commented that we still need to do an informal vote regarding aldersperson's compensation.

Alderman Albert commented that he would like to clean the ordinance up regarding the language for paid absences. He also commented that he is fine with stating that if you are not at a meeting (Council or Work Session) you do not get paid at all and to take out the excused paid absence language.

Alderman Dyke commented that they allow absences for Plan Commission and Civil Services.

Discussion was held regarding changing the language in the ordinance after the election.

Alderman Cipiti asked if there is something the city can do with the overpayment? Attorney Stiff stated if someone has been overpaid and they refuse to pay it back then the remedy is to take legal action against them.

More discussion was had regarding the documents that were handed out to the Council by Alderman Dyke.

Aldersperson Oberlin commented that she would like to clear the air after doing the official training, that the public body can discuss an item that does not appear on the regular meeting agenda, but they cannot vote or act on something that is not specifically referenced on the agenda.

Alderwoman Gazal commented that we are making it more difficult than what it needs to be, she commented to look at the sign-in sheet and pay who was there and signed in. Attorney Stiff commented that if you are going to have excused absences then the sign-in sheet will not solve the problem.

Finance Director Gehrke asked to table this topic so he can verify all the numbers and come back with an actual count and amounts that are outstanding. He also clarified that he is only going back to this fiscal year of May 1, 2024.

Attorney Stiff commented that an informal vote was never taken with changing the language and the guidance for going forward until after the election. He also commented that we are just tabling the discussion of the overpayment in compensation.

Mayor Soliman asked for an informal vote to approve the changes to amend the ordinance 2.12.010 which is alderperson compensation on page 53 of the packet.

Many Council members were confused on what they were voting on and Attorney Stiff clarified what they are changing with the guidance on the language.

Mayor Soliman asked for an informal vote regarding the guidance recommended by the staff.

AYES: Ald. Oberlin, Jefferson, Dyke.

NAYES: Ald. Kubal.

ABSTAIN: Ald. Albert, Gazal, Methvin, Cipiti.

Alderman Jefferson stated that he had a personal matter to attend to and would like to be excused for the remainder of the meeting. He also stated that he is a yes vote for the next topic regarding the squad car. Mayor Soliman excused Alderman Jefferson.

**TOPIC: Request to Purchase Four Ford Interceptor Hybrid Vehicles per DCEO Grant reimbursement award**

Police Chief Ed Clark commented that this is a request to order the vehicles since there is a lag time between the time they are ordered and the time they are received. Chief Clark also commented that the city was awarded a \$250,000.00 grant.

Chief Clark commented that after talking to the mechanics, they intend to repurpose as much existing equipment as possible, which will help us stay within or even under the grant amount.

Chief Clark thanked the City Engineer Ron Wiedeman for helping with the grant.

Mayor Soliman asked for an informal vote.

AYES: Ald. Gazal, Methvin, Dyke, Kubal, Albert, Cipiti, Oberlin.

NAYES: None.

ABSENT: Ald. Jefferson.

Alderman Albert asked if there is any follow-up with the conversation had with Sam Chellino regarding the 5K run? Chief Clark commented that he met with Sam Friday, and they looked over the route he was wanting to run. There were not many particulars, so Sam was going back to find out more information that the chief needed. Meantime, Sam then contacted the chief and said he would not be doing the walk.

**PUBLIC COMMENT:**

Linda Dyke, a resident, approached the podium and commented that she looked up charitable organizations in the City of Crest Hill and the American Italian Cultural Society is not listed as a charitable organization. She then commented that she talked to the

gentleman that was here from the organization and discussed this and the gentleman stated that he is not sure if they renewed that.

Raul Salazar, owner of Prestige Brick Pavers & Landscapers, approached the podium again and asked why he is paying two licenses and late fees for both licenses. Mayor Soliman commented that he has a residential business license and a commercial business storage license. The residential business license is \$25.00 with a penalty fee of \$75.00 and the commercial business storage license is \$50.00 with a penalty fee of \$150.00.

Raul commented that he only has one business, and he is paying for two licenses. He explained that his business is in his home but where he stores his business trucks is in another location.

Raul commented that he does not own the storage unit, he is just renting it. He then commented that everything to do with his business shows that his business location is his home address.

Clerk Vershay-Hall asked for a lease showing that Prestige is renting an area at the Center Street location to store equipment. Raul commented that he will not have to pay for the storage license then. Clerk Vershay-Hall commented that they will investigate and see if the owner of the property will need a storage rental license.

Raul commented that several landscapers pay to park on this property. Alderwoman Gazal asked for a lease, and he said there is not one. Raul stated that they have a verbal agreement with the owner of the property, Conte Paving.

Attorney Stiff commented that someone should contact the owner of the property and determine if that owner will need to pay a business license for operating a truck rental space business.

Economic and Community Development Director Patrick Ainsworth commented that he had read the code which does say if you conduct business and you have multiple locations, you will need multiple business licenses, but he will have to determine if a business license is required for him to store his vehicle, and he will work with the city attorney regarding this.

**MAYOR UPDATES:**

There were no Mayor updates.

**COMMITTEE/LIAISON UPDATES:**

Aldersperson Oberlin commented that George from the food pantry called her and said they are in dire need of funding for food for this month and asked if there is anything the city can do to help. She also commented that George said they need \$900.00 to \$1,000.00. George also reached out to the mayor of Joliet to see if they would help as well.

Aldersperson Oberlin also commented that if there is anything that anyone can do to help the food pantry it would be greatly appreciated.

Alderwoman Gazal commented that she does not feel the tax rebate letter that goes out to the residents should have Mayor Ray Soliman's signature on it since it is an election year, and this is not having transparency. She feels that this letter needs to be signed by an elected official, Treasurer's Office, or the Council, otherwise, you need to wait until the election is over to send this out.

Mayor Soliman commented that this letter has been sent out for eleven consecutive years with the mayor's signature. He also commented that no one has said a word about this in twelve years, until now.

Mayor Soliman asked if changes can be made to the letter. Finance Director Glenn Gehrke commented that he believes that changes can be made but he will check with the printer. He also commented that if the letters have already been printed it will be a problem. Mayor Soliman commented that if there is time to change the letter, we will still need to meet the deadline we promised the residents and he wants all eight officials to sign the letter.

Finance Director Glenn Gehrke asked the Council if the letter has already been printed, is the Council willing to pay for a reprint of the letter? Alderman Cipiti commented that he agrees with Alderwoman Gazal, and he does not feel it is appropriate in an election year.

There being no further business before the Council, and no action needed from the executive session, the meeting is adjourned.

The meeting was adjourned at 9:18 pm.

Approved this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

As presented \_\_\_\_\_

As amended \_\_\_\_\_

\_\_\_\_\_  
CHRISTINE VERSHAY-HALL, CITY CLERK

\_\_\_\_\_  
RAYMOND R. SOLIMAN, MAYOR



MINUTES OF THE REGULAR MEETING  
CITY COUNCIL OF CREST HILL  
WILL COUNTY, ILLINOIS  
March 3, 2025

The regular meeting of the City of Crest Hill was called to order by Mayor Raymond R. Soliman at 7:00 p.m. in the Council Chambers, 20600 City Center Boulevard, Crest Hill, Will County, Illinois.

The Pledge of Allegiance was recited in unison. Mayor Soliman asked everyone to remain standing after the Pledge of Allegiance. He commented that our long-term Civil Service Commissioner, Nick Weiss, passed away on February 25, 2025, at the age of 79 years old. He was a Police Officer for over forty years. He was a resident of Carillon Lakes and Willow Falls in Crest Hill. He served on the Civil Service Board for eight years and was a dedicated, loyal, and committed commissioner. He leaves behind a wife and two sons.

Mayor Soliman thanked Nick Weiss and his family for the sacrifices he made for the City of Crest Hill and offered our condolences to his wife and the family for their loss. Mayor Soliman then asked for a moment of silence in memory and honor of Nick Weiss.

Roll call indicated the following present: Mayor Raymond Soliman, City Treasurer Glen Conklin, City Clerk Christine Vershay-Hall, Alderman Scott Dyke, Alderwoman Jennifer Methvin, Alderman Darrell Jefferson, Alderwoman Claudia Gazal, Alderperson Tina Oberlin, Alderman Mark Cipiti, Alderman Nate Albert.

Also present were: Interim City Administrator Tony Graff, Police Chief Ed Clark, Finance Director Glenn Gehrke, City Engineer Ron Wiedeman, Community and Economic Development Director Patrick Ainsworth, City Attorney Mike Stiff.

Absent were: Alderman Joe Kubal, Interim Human Resource Manager Dave Strahl, Interim Community Development Director Ron Mentzer, Interim Public Works Director Julius Hansen.

Mayor Soliman stated that he received a text from Alderman Kubal, and he is excused from the meeting.

APPROVAL OF MINUTES: Mayor Soliman presented the minutes from the Regular Meeting Held on February 18, 2025, for Council approval per the memo dated March 3, 2025.

(#1) Motion by Alderwoman Gazal seconded by Alderman Albert, to Approve the Minutes from Regular Meeting Held on February 18, 2025, per the memo dated March 3, 2025.

On roll call, the vote was:

AYES: Ald. Dyke, Methvin, Jefferson, Gazal, Oberlin, Cipiti, Albert.

NAYES: None.

ABSENT: Ald. Kubal.

There being seven (7) affirmative votes, the MOTION CARRIED.

CITY ATTORNEY: Attorney Mike Stiff commented that he has no agenda items but is happy to answer any questions. There were none.

CITY ADMINISTRATOR: Interim City Administrator Tony Graff gave an update on his memo the Council had received.

Community Development Update Items From Director Ainsworth:

- A. Lockport Township Fire District Training Facility Proposed Project: The Planned Unit Development Application was re-submitted to the Community Development Department. Staff are rigorously reviewing the updated materials and are planning to hold the public hearing scheduled for 3/13/2025, which is the regularly scheduled Planning Commission Meeting.
- B. A & D Storage Resubmittal: The current property owner submitted the new Plan Commission application for the property at the southwest corner of Renwick Road and Borio Drive. The new application is due to a request to change the exterior drive aisle material compared to what was approved in their original ordinance. Since the applicant is on a tight schedule, there will be a special Plan Commission meeting on Thursday, March 27, 2025, at 7 pm for this item.
- C. Old City Hall Property Update: The applicant for the Plan Commission Application notified staff this week that they will be resubmitting their application materials later since they are still working on the latest building prototype for this location. Also, there will be an extension request to the current Purchase and Sale Agreement from the buyer. More information will be available as soon as more details are provided from the applicant/buyer.
- D. Community Development staff sent out a list of new and closed businesses last week, but there is one more business report that just closed, Joliet Patterns, which was a multi-media printing company. According to the owner, there have been 'economic headwinds' that the business could not overcome. As such, they ceased operations at 508 Pasadena Avenue.

City Center Facility – Nothing new to report.

STATEVILLE CORRECTIONAL CENTER – Capital Development Board – No Update

Lockport Township Fire District Training Facility Proposed Project: The Planned Unit Development Application was submitted, and the Public Hearing is tentatively scheduled for 3/13/2025 Planning Commission Meeting. Staff are conducting their final review and preparing a staff report working together with the Fire District consultants and staff.

BL DUKE FIRE: B.L. Duke Fire Incident 11/1/2024: The DPW Staff completed the cost analysis which is under review with the City Attorney Michael Stiff and Staff regarding the services provided for the incident on 11/1/2024 at the BL Duke Scrap Metal Recycling Yard 2 Genstar Lane near Industry Avenue off Broadway Street (Unincorporated Will County). The next step in the process is to schedule a meeting with the B.L. Duke

management to review the report along with the City's request for reimbursement (\$432,982.16).

Job Announcements: The following Job Announcements were posted, and the Interim HR Director reviewed the job descriptions and created updated announcements for the following positions (the announcements have been posted on the city web site).

- a. Building Inspector Announcement: HR will begin the background checks anticipated start date by March 17th. Building Commissioner Don Seeman will be doing the training.
- b. City Administrator Search – MGT/GovHR Consulting Recruitment Services – The search has started with posting the job announcement with the deadline of March 17, 2025, to accept the resumes. The electronic book will be given to the Council a week before the meeting on April 8, 2025.

DCEO – \$250,000 Grant Award for the purchase of Police Vehicles and Equipment Update. The reimbursement agreement was received and reviewed by staff and signed. The Grant Award Project Planned was to purchase 4 – New Police Vehicles with the Equipment through the Cooperative Purchasing Bid. The estimated cost is \$60,000 per vehicle with equipment. There will be a follow-up presentation at a Work Session by Police Chief Ed Clark.

Water Meter Replacement Project – (ON-GOING) Non-Compliance property owners' appointments are progressing. It is still a struggle with the homeowners to allow us to come in and replace the meters. Eventually there will be an extra charge on those water bills for the homes that do not allow the water meters to be replaced since there will have to be a manual read.

Places For Eating Tax – Delinquent Businesses: There will be collection letters being sent out soon that is delinquent with a more aggressive request. There are still non-compliant businesses, and we are going over the legal actions for non-payment. MyWaffle has not made any response or payments regarding his delinquency. The deadline for him to pay is approaching and if nothing is paid, we will take legal action.

West Sanitary Sewer Treatment Project – Nothing new to report, still on schedule for the plant to be completed in 2026. Will keep everyone posted.

Department of Public Works Training - On 2/25/2025 training for the department began with on Confined Space Entry being conducted at the PW facility by Dane Mall, Lead Public Entity Risk Advisor with Alliant Insurance Service (no cost to the city) this is the city insurance company. On 2/27 the same company has offsite training on Ergonomics and Lifting which I am sending two groups of employees at two different times that day (no cost to the city). On 3/13 the same company will provide important training in Public Works which is Trench and Excavation training (no cost to the city). The training which was set up is the Certified Flagger training on 3/17 in advance of the construction season. It will cost \$1300, conducted by Bartalone Safety Company thru the recommendation of the city insurance provider.

State of Illinois Crime Lab/State Police Headquarters Project – UPDATE – Nothing New to Report concept plan was presented to the city council work session on 11/5/2024 we will keep the council updated as information is received from the State.

City Website – Update: CivicPLUS had an introduction meeting with the city team to begin the process for redesigning the City Web Site. CivicPLUS is our Web Site Host and offers this service with additional training for staff to keep the Web Site Fresh. As part of the next step there will be designs to review and these will be sent to the city council members for feedback.

Alderwoman Gazal asked if we could make sure when a resident calls with a concern, that they are not told their concern will be put at the bottom of the list. She explained that she received a call from a resident stating she called Public Works to let them know that the trash needs picked up and was told she is at the bottom of the list. She commented that it is not what you say but how you say it.

Alderman Jefferson commented that the Interim Public Works Director needs to be here so they can talk to him and not talk through the Interim City Administrator because it was very disrespectful and if you cannot be respectful to the Council or the residents who pay your salary then you need to not be here. He then asked when the Interim Director will be in to talk to him. Interim Administrator Graff commented that it was not the most appropriate way to relay a message to the citizen and the Interim Public Works Director works for him and he will talk to him.

PUBLIC WORKS DEPARTMENT: There were no agenda items for discussion.

CITY ENGINEER: City Engineer Ron Wiedeman commented that he has no agenda items but is happy to answer any questions.

Alderwoman Gazal asked if there were any updates on the sign lighting. Engineer Wiedeman commented that he needs to follow up with this and update the Council.

Alderwoman Gazal also asked if there will be anything on this budget for the light at McGilvrey. Engineer Wiedeman commented that it will be next year since they are looking at different designs since it is an SRA route, and it will need to be approved by the County and hopefully we could look at bidding towards the end of the year.

Alderman Cipiti asked for an update on the crosswalk project. Engineer Wiedeman commented that they met with the school a month ago and came to a point where there is discussion based on the money they receive for bussing. Once they see what they can potentially do to not lose their funding, they will meet again around April. He commented that it was a productive meeting. Alderman Cipiti asked if the Council can be updated regarding the crosswalk.

Alderman Cipiti asked for an update on the grant for the crosswalk. Engineer Wiedeman commented that it is not until late April or early May that they make the announcement.

Alderman Albert asked if we could make sure to not forget to hold the township responsible for helping with the McGilvrey project since the other side of the road is unincorporated and there should be some type of cost sharing.

Engineer Wiedeman commented that he would bring that up to the County, but they have already pretty much stated that it is our project.

COMMUNITY DEVELOPMENT: Economic & Community Development Director Patrick Ainsworth commented that he has no agenda items for discussion but is happy to answer any questions. There were none.

POLICE DEPARTMENT: Police Chief Ed Clark requested Approval to Purchase Four Ford Interceptor Hybrid Vehicles per DCEO Grant Reimbursement Award per the memo dated March 3, 2025. This is for an estimated cost of \$264,008.00 but after talking to the mechanics and seeing which equipment is reuseable the estimated cost would be around \$250,000.00.

(#2) Motion by Alderman Albert seconded by Alderperson Oberlin, for Approval to Purchase Four Ford Interceptor Hybrid Vehicles per DCEO Grant Reimbursement Award per the memo dated March 3, 2025.

On roll call, the vote was:

AYES: Ald. Methvin, Jefferson, Gazal, Oberlin, Cipiti, Albert, Dyke.

NAYES: None.

ABSENT: Ald. Kubal.

There being seven (7) affirmative votes, the MOTION CARRIED.

Chief Clark thanked Engineer Ron Wiedeman for letting him know about the grant.

Chief Clark also announced that Saturday, March 8, 2025, is the Polar Plunge at the Braidwood Recreation Center.

Alderwoman Gazal would like the invitations to the city events extended to the Council in the future.

MAYOR'S REPORT: Mayor Soliman commented that the Joliet Herald News and Shaw Media did another survey this year and for the second year in a row, the City of Crest Hill is one of the top workplaces of Will and Grundy Counties and he would like to congratulate the employees for their work and for their customer service they provide.

The communities included were Plainfield, Crest Hill, Channahon, New Lenox, and Joliet.

Alderperson Oberlin commented that the mayor made a statement at the Carillon Lakes event stating that the mayor is working with Silver Cross Hospital to bring a hospital here to Crest Hill on some land and she was not aware of this and if this is a true statement why is the Council not aware of this.

Mayor Soliman commented that it is a true statement and Silver Cross Hospital is putting an urgent care in the strip mall along Weber Road and he was speaking to a representative of Silver Cross Hospital and made the representative aware of the 200 acres just north of the Speedway gas station and recommended to him that would be a nice location for an emergency center something like what is in Plainfield on 127<sup>th</sup> Street. He also commented that the representative was unaware that the land was available, and he would pass it along with the real estate side of the hospital and inquire about the property.

CITY CLERK: City Clerk Christine Vershay-Hall requested Approval to Waive the Administrative Penalty for the 2025 Business Licenses and Alarm Registration Fee for Del Toro Transmission per the memo dated March 3, 2025.

(#3) Motion by Alderperson Oberlin seconded by Alderwoman Gazal, to Deny the Waiver of the Administrative Penalty for the 2025 Business License for Del Toro Transmission in the amount of \$150.00 per the memo dated March 3, 2025.

On roll call, the vote was:

AYES: Ald. Jefferson, Gazal, Oberlin, Cipiti, Albert, Dyke.

NAYES: None.

ABSTAIN: Ald. Methvin.

ABSENT: Ald. Kubal.

There being six (6) affirmative votes, the MOTION CARRIED.

City Clerk Christine Vershay-Hall requested Approval to Waive the Administrative Penalty for the 2025 Business Licenses and Alarm Registration Fee for Adil Pediatrics per the memo dated March 3, 2025.

(#4) Motion by Alderwoman Gazal seconded by Alderman Jefferson, to Deny the Waiver of the Administrative Penalty for the 2025 Business License for Adil Pediatrics in the amount of \$150.00 per the memo dated March 3, 2025.

On roll call, the vote was:

AYES: Ald. Oberlin, Cipiti, Albert, Dyke, Jefferson, Gazal.

NAYES: None.

ABSTAIN: Ald. Methvin.

ABSENT: Ald. Kubal.

There being six (6) affirmative votes, the MOTION CARRIED.

City Clerk Christine Vershay-Hall requested Approval to Waive the Administrative Penalty for the 2025 Business Licenses and Alarm Registration Fee for Hendrickson Bumper & Trim per the memo dated March 3, 2025.

(#5) Motion by Alderman Jefferson seconded by Alderman Dyke, to Deny the Waiver of the Administrative Penalty for the 2025 Business License for Hendrickson Bumper & Trim in the amount of \$450.00 per the memo dated March 3, 2025.

On roll call, the vote was:

AYES: Ald. Gazal, Oberlin, Cipiti, Albert, Dyke, Jefferson.

NAYES: None.

ABSTAIN: Ald. Methvin.

ABSENT: Ald. Kubal.

There being six (6) affirmative votes, the MOTION CARRIED.

City Clerk Christine Vershay-Hall requested Approval to Waive the Administrative Penalty for the 2025 Business Licenses and Alarm Registration Fee for Prestige Brick Pavers & Landscapers per the memo dated March 3, 2025.

Alderman Gazal asked if we investigated this business and how they were paying for two business licenses. Attorney Stiff commented that it has not been 100% investigated. He commented that he had talked to Deputy Karen Kozerka and was told she had a conversation with this gentleman when he applied for this each year and our ordinance does say that two different locations are two different business licenses. He then stated that when the business owner advised that he had equipment and material stored at this site, they charged him a separate business license since it is a separate location from the residential business location.

Alderman Jefferson asked if this is a shared space. Attorney Stiff commented that to his understanding the owner of the property rents individual owners, but it does not look like a clear aerial view of parking spots, it is a big gravel lot of grouping of 'stuff.'

There is still investigation going on from the Clerk's Office to see who is renting space from Mr. Conte.

Alderman Jefferson commented that he does not feel this individual should be the only business owner paying for license there when no one else is and feels it needs to be investigated more then bring it back for discussion.

(#6) Motion by Alderman Oberlin seconded by Alderman Albert, to Deny the Waiver of the Administrative Penalty for the 2025 Business License for Prestige Brick Pavers & Landscapers in the amount of \$225.00 per the memo dated March 3, 2025.

On roll call, the vote was:

AYES: Ald. Cipiti, Albert, Dyke, Oberlin.

NAYES: None.

ABSTAIN: Ald. Methvin, Jefferson, Gazal.

ABSENT: Ald. Kubal.

There being four (4) affirmative votes, the MOTION CARRIED.

Alderman Cipiti asked if going forward will there be more request to waive the penalty fees for business licenses or can we stop it here. Clerk Vershay-Hall commented not until there is an ordinance in place that we discussed last week. Attorney Stiff commented that it was discussed to change the ordinance to add that language, and it will go to a work session to discuss and then for a vote after that.

Alderman Oberlin asked for research on other municipalities and how they manage situations like this.

CITY TREASURER: City Treasurer Glen Conklin requested to Approve the List of Bills Issued Through February 26, 2025, in the Amount of \$150,172.22 per the memo dated March 3, 2025.

(#7) Motion by Alderperson Oberlin, seconded by Alderwoman Methvin, to Approve the list of bills issued through February 26, 2025, in the amount of \$150,172.22 for Council approval per the memo dated March 3, 2025.

On roll call, the vote was:

AYES: Ald. Albert, Dyke, Methvin, Jefferson, Gazal, Oberlin, Cipiti.

NAYES: None

ABSENT: Ald. Kubal.

There being seven (7) affirmative votes, the MOTION CARRIED.

City Treasurer Glen Conklin presented the Regular and Overtime Payroll from February 10, 2025, through February 23, 2025, in the amount of \$266,193.11 per the memo dated March 3, 2025.

UNFINISHED BUSINESS: There was no unfinished business.

NEW BUSINESS: There was no new business.

COMMITTEE/LIAISON REPORTS: There were no committee/liaison reports.

CITY COUNCIL COMMENTS: Alderwoman Gazal announced that a new business off Weber Road opened called Blessing Cooks and asked for people to go and support Blessing Cooks.

She also announced that there are two important items on the Plan Commission agenda, one being the gun range and the other one is the old City Hall this Thursday, March 13, 2025. She stated that if anyone is unhappy this would be your opportunity to come out and express how you feel.

Alderperson Oberlin commented that the Crest Hill Family Outreach Food Pantry is having a tough time financially, and if anyone could help or donate, please go to their website for information, and this would be greatly appreciated.

Alderman Albert commented that he seen the Public Works crew working on a watermain break and Eric Bushong was leading the crew and he just wanted to give them a ‘hats off’ on the impressive operation they were doing and thanked them.

Alderman Albert then commented that last week was the D.A.R.E. Graduation and his son won second place on the D.A.R.E. poster and wants Officer Outlaw to realize how much the children appreciate her coming to the school and the work she does with the children.

PUBLIC COMMENT:

Raul Salazar, owner of Prestige Brick Pavers & Landscapers, commented that Conte runs a paving business from his place and has equipment and gravel there. He also commented



that he rents spaces as a business, as well. He then said his business mailing address is his home address where he receives his mail.

Raul also commented that last week it was said that his case would be investigated in order to make a decision, and he feels that it was investigated enough to figure out what Conte is doing renting spaces, and it was not investigated properly to charge him a late fee and two licenses.

Stuart Soifer, a resident, approached the podium and commented that LVS is Lockport and not Crest Hill. Alderman Albert commented that it is a Lockport mailing address only. Stuart then commented that if he goes to a storage facility and store equipment, he does not pay a business license.

Stuart then asked if the mayor was talking about the two hundred acres that is owned by Department of Corrections and if so, that property is not even available. Mayor Soliman commented that maybe if someone is interested, it could be available.

Mayor Soliman informed the Council that there was a need for an executive session on 5ILCS 120/2(c)(1) and 5ILCS 120/2(c)(11).

(#8) Motion by Alderwoman Gazal seconded by Alderman Cipiti, to go into executive session on 5ILCS 120/2(c)(1) and 5ILCS 120/2(c)(11).

On roll call, the vote was:

AYES: Ald. Dyke, Methvin, Jefferson, Gazal, Oberlin, Cipiti, Albert.

NAYES: None.

ABSENT: Ald. Kubal.

There being seven (7) affirmative votes, the MOTION CARRIED.

Executive Session 8:18 p.m.

(#9) Motion by Alderperson Oberlin seconded by Alderman Albert, to reconvene from the executive session on Security Procedures 5ILCS 120/2(c)(1) and 5ILCS 120/2(c)(11).

On roll call, the vote was:

AYES: Ald. Methvin, Jefferson, Gazal, Oberlin, Cipiti, Albert, Dyke.

NAYES: None.

ABSENT: Ald. Kubal.

There being seven (7) affirmative votes, the MOTION CARRIED.

Reconvened 8:54 p.m.

There being no further business before the Council, and no action needed from an executive session, a motion for adjournment was in order.

(#10) Motion by Alderman Dyke seconded by Alderman Jefferson, to adjourn the March 3, 2025, Council meeting.

On roll call, the vote was:

AYES: Ald. Gazal, Oberlin, Cipiti, Albert, Dyke, Methvin, Jefferson.

NAYES: None.

ABSENT: Ald. Kubal.

There being seven (7) affirmative votes, the MOTION CARRIED.

The meeting was adjourned at 8:54 p.m.

Approved this \_\_\_\_ day of \_\_\_\_\_, 2025.

As presented \_\_\_\_\_

As amended \_\_\_\_\_

\_\_\_\_\_  
CHRISTINE VERSHAY-HALL, CITY CLERK

\_\_\_\_\_  
RAYMOND R. SOLIMAN, MAYOR

MINUTES OF THE WORK SESSION  
CITY COUNCIL OF CREST HILL  
WILL COUNTY, ILLINOIS  
March 10, 2025

The March 10, 2025, the City Council work session was called to order by Mayor Raymond R. Soliman at 7:00 p.m. in the Council Chambers, 20600 City Center Blvd. Crest Hill, Will County, Illinois.

The following Council members were present: Mayor Raymond Soliman, City Treasurer Glen Conklin, City Clerk Christine Vershay-Hall, Alderman Scott Dyke, Alderwoman Jennifer Methvin, Alderman Darrell Jefferson, Alderwoman Claudia Gazal, Alderperson Tina Oberlin, Alderman Mark Cipiti, Alderman Nate Albert.

Also Present were: Interim City Administrator Tony Graff, Community & Economic Development Director Patrick Ainsworth, Interim Community Development Director Ron Mentzer, Interim Public Works Director Julius Hansen, Interim Human Resource Manager Dave Strahl, City Attorney Mike Stiff.

Absent were: Alderman Joe Kubal, Police Chief Ed Clark, Finance Director Glenn Gehrke, City Engineer Ron Wiedeman, Building Commissioner Don Seeman.

Mayor Soliman commented that he received a message from Alderman Kubal, and he is excused for the meeting.

**TOPIC: EXECUTIVE SESSION 5 ILCS 120/2 (c)(11)**

Attorney Stiff commented that there will be an executive session for potentially pending litigation.

(#1) Motion by Alderperson Oberlin seconded by Alderwoman Gazal, to go into an executive session on Personnel 5 ILCS 120/2(c)(11).

On roll call, the vote was:

AYES: Ald. Dyke, Methvin, Jefferson, Gazal, Oberlin, Cipiti, Albert.

NAYES: None.

ABSENT: Ald. Kubal.

There being seven (7) affirmative votes, the MOTION CARRIED.

Executive Session 7:01 p.m.

(#2) Motion by Alderperson Oberlin seconded by Alderwoman Gazal to reconvene from the executive session on Personnel 5 ILCS 120/2(c)(11).

On roll call, the vote was:

AYES: Ald. Dyke, Methvin, Jefferson, Gazal, Oberlin, Cipiti, Albert.

NAYES: None.

ABSENT: Ald. Kubal.

There being seven (7) affirmative votes, the MOTION CARRIED.

Reconvened 7:50 p.m.

**TOPIC: Independent Contractor Consulting Services Agreement with Ronald Mentzer**

Interim City Administrator Tony Graff commented that Interim Director Ron Mentzer is with MGT, but we would like to have him as an independent contractor for consulting services. He stated that the reason we are requesting this is because this would be at a lower cost than what we are paying MGT currently and because he is working on projects for the plan commission, and we would like him to be a mentor for the new Community & Economic Development Director while he is learning about the city and our processes.

Interim Administrator Graff commented that Interim Director Mentzer would only be paid for the hours he would work, and the hourly pay would be \$115.00.

Alderwoman Gazal asked if the Community & Economic Development Director is capable of doing these projects/jobs. Interim Administrator Graff commented that Director Patrick Ainsworth can do these projects/jobs, but Interim Director Mentzer would be providing resources of support for Director Ainsworth.

Alderwoman Gazal commented that the city still needs a City Planner, and she is fine with Interim Director Mentzer taking the City Planner position.

Interim Administrator Tony Graff commented that there is a lot of work that goes into these projects once the Council approves to make sure the terms and conditions are followed. He also commented that this type of contract is just for hours as needed.

Alderman Cipiti commented that he feels Director Ainsworth is seasoned and has a lot of experience in the field and is capable of doing these projects and would not need a long mentorship like requested.

Alderman Oberlin asked what we are paying MGT for Interim Director Mentzer and what portion they were paying him? Interim Administrator Graff commented that we were paying \$126.00 to MGT but he did not receive all of that since some went towards insurance and other things.

Alderman Oberlin asked if Ron Mentzer comes onboard as a consultant, we will still need Maura Rigoni's services? Interim Administrator Graff commented that she brings the GIS mapping with Robinson Engineering for the city and Director Ainsworth would have to decide on that.

Alderman Oberlin asked Director Ainsworth how he would feel having Interim Director Mentzer as a consultant. Director Ainsworth commented that the Community Development Department has been severely understaffed for many years and without a full-time City Planner and Director. He then commented that there are dozens of hours that go into a case and not just the one thing that the City Council sees, there is a lot more work involved. He then commented that without Interim Director Mentzer that would mean he would have to work on every case himself and then he could not go knock on doors, attract businesses, fill vacancies, follow up with brokers, and deal with code enforcement issues. He then stated that he appreciates Interim Director Mentzer being there and they do bounce ideas off each other and with him being at the city would help take things off his plate so he can deal with other items.

Aldersperson Oberlin commented that the taxpayers are her boss, and she does not want to see any wasting or people doing the same roles. She also commented that she believes Interim Director Mentzer needs to be reporting directly to Director Ainsworth since he is the head of that department. She then stated that she thinks the contract should read a renewal at two-month increments.

Alderwoman Gazal commented that she would like to see Interim Director Mentzer in Maura's role as a City Planner.

Alderman Cipiti commented that the contract reads twenty-four hours unless more is needed then City Council and the Mayor would approve more hours, and he then asked how that would work? Director Ainsworth commented that it would be a contract amendment and would go back to the City Council for approval.

Interim Director Mentzer thanked the Council for their kind words, and he commented that he enjoyed his time with Crest Hill and has worked hard to do his best in the limited time and believes he made a positive difference on the culture in the department and the service the department provides to the community.

Interim Director Mentzer then commented that it is important for Director Ainsworth to have support so he does not need to be working on Planner type projects which would pull him away from Economic Development if he has no support.

Interim Director Mentzer then commented that he has other opportunities with the agency he works for that would carry him more than two months, he is not saying he would not work for the two months with the city, but he would have to really consider since he has other opportunities.

Alderwoman Gazal commented that she feels Interim Director Mentzer would be an asset to the city and she would like to see him in the Planner position.

Alderman Jefferson commended Interim Director Mentzer for his knowledge and experience he has brought to the city. He then commented that he is not in agreement to pay three people since Maura Rigoni will still be on as retainer when needed.

Director Ainsworth commented that he has contacted Maura Rigoni regarding Plan Commission cases since she has the files, and her hours are extremely limited.

Mayor Soliman asked for an informal vote to hire Interim Director Ron Mentzer as an independent contractor with consulting services not to exceed four months with two changes:

- Ron Mentzer would report to Director Patrick Ainsworth
- The Mayor is removed from approval if more than 24 hours is needed.

AYES: Ald. Dyke, Methvin, Jefferson, Gazal, Oberlin, Cipiti, Albert.

NAYES: None.

ABSENT: Ald. Kubal.

**TOPIC: East STP Pumps and Flow Meter Expenditures**

Interim Public Works Director Julius Hansen commented that three pumps were not working at the east STP and since that time one pump has been repaired for very little cost but there are two pumps that have been disassembled, evaluated, and found to be at a cost of \$93,702.46 to have rebuilt. Unfortunately, the bad news is that it would be twenty-five weeks to get the parts, which is six months, and this is not good.

Interim Director Hansen commented that there is another option to get a quote for two new pumps, which we thought would be more expensive than rebuilding the pumps we had but the quote for two new pumps was \$93,279.00 but it is still twenty-five weeks to receive the two new pumps. He then commented that out of the two choices he would recommend the two new pumps over the two rebuilt pumps, but he is concerned about the twenty-five weeks wait time.

He then mentioned that there is a third option which would be to purchase two new pumps from a different manufacturer if they are compatible with the location of these pumps. These two new pumps would be \$70,818.68 but there would be engineering involved to make sure they fit and work properly, but this would need to be investigated.

He is requesting to approve a new reduced amount not to exceed \$175,000.00 in total to complete the work of two influent pumps, the transfer pump, and the flow meter.

Mayor Soliman asked Interim Director Hansen how long it will take to find out if these others are compatible. Interim Director Hansen commented that he will make a call to the engineers to see if they have heard anything from Flygt and he is hoping to have an answer by the end of the week.

Mayro Soliman asked for an informal vote.

AYES: Ald. Albert, Cipiti, Oberlin, Gazal, Jefferson, Methvin, Dyke.

NAYES: None.

ABSENT: Ald. Kubal.

**TOPIC: Well 12 Change**

Interim Public Works Director Julius Hansen commented that Well 12 has been under construction since November 18, 2024, and we need to get this back by April. The contractor needs to do some welding on the vessel that contains the filter mechanism. Every time they weld to the steel on the vessel that has been there a long time the welds fail because of the heat of the steel existing. This was unforeseen when they did the quote back in April of 2024.

Interim Director Hansen commented that this would be a change order of a not to exceed amount of \$65,000.00 to weld steel around the bottom of the tank. If approved the work can begin next week.

Mayor Soliman asked for an informal vote.

AYES: Ald. Gazal, Jefferson, Methvin, Dyke, Albert, Cipiti, Oberlin.

NAYES: None.

ABSENT: Ald. Kubal.

**PUBLIC COMMENT:**

There were no public comments.

**MAYOR UPDATES:**

There were no Mayor updates.

**COMMITTEE/LIAISON UPDATES:**

There were no committee/liaison updates.

**CITY ADMINISTRATOR UPDATES:**

Interim City Administrator Tony Graff commented that the Finance Director has given an update to let us know that the Property Tax Rebate checks are completed and will be at the post office for delivery by Friday, March 14, 2025.

Alderman Jefferson requested to address the situation regarding what happened with the resident from Willow Falls last week with the Interim Public Works Director Julius Hansen. He commented that he received a ton of calls, emails, and text messages from residents from Willow Falls Community that was upset because of Interim Director Hansens conversation with a resident from that community. He then asked the Interim Director what his account of that conversation was and why this resident was made to feel less than nothing after that conversation.

Alderwoman Gazal commented that the resident was Donna.

Interim Director Julius Hansen commented that he received a call from Donna, the president of the townhome association, with a request to have litter picked up immediately on Knapp Road. He also commented that she said they contacted the Public Works Department the day prior and was told that the litter was picked up and then stated that the employee lied to her stating it was picked up when it was not picked up. Interim Director Hansen then expressed his concern that a Public Works employee would not lie about litter pickup and said there must be some miscommunication because that employee would not lie about picking up litter. He then commented that he guessed that a crew was dispatched to pick up litter and that crew picked up what they thought was being requested. Interim Public Works Director Hansen then explained to Donna that litter pick-up, in his opinion, is a low priority and there are a lot of things to do in Public Works, but he stated he never told her we would not pick up the litter. He did not want to call a crew away from jobs they were doing to pick up litter which would be inefficient. He then explained to the resident that it would be picked up but not picked up that day since it was a low priority.

Interim Director Hansen then commented that later that day he received a call from Alderwoman Gazal asking what is so important that Public Works would be doing to not be able to pick up litter. He then stated that the department is very busy, but he would find out and that is when he found out they had five employees at training in Romeoville and others were doing J.U.L.I.E. locates. He commented that it was handled correctly in his opinion but believes his comments were taken out of context and he did not mean to offend anyone in doing what he thought was a triage type of thing within the department.

Alderwoman Gazal commented that the resident called the city three times, and she also called the Clerk's Office since no one was answering at Public Works. She then explained

that the resident told her that she had spoken with Director Hansen about all the garbage along the road and we are on the bottom of his list when it comes to picking up garbage on our roads.

Alderwoman Gazal then commented that she called Interim Director Hansen, and he relayed the same thing stating that they were busy, and litter pick up is at the bottom of the list. Alderwoman Gazal then commented that there is no snow plowing, grass cutting, and no watermain break, so telling the resident it is not your job is not right. She then asked what is being done during the free time since the job of Public Works is to clean the city.

Interim Director Hansen then asked if he answered everyone's questions and if there were any other concerns and he said again that it was taken out of context. He then commented that he has not been with the city that long to know the history in how you handle these situations, and he is just an interim trying to help and doing the best he can in a department that has a lot going on.

Alderman Cipiti commented that we are not disputing how busy or not busy your department is but when you interact with a resident or businessowner, especially over the phone, there should be a high level of customer service. He then commented no matter we agree or not agree with the person, we need to have a high level of professionalism when responding to them.

Interim Director Hansen commented that the customer service he provides with Public Works is the best that he can, and this is just a litter pickup. He also commented that he has provided extremely good customer service with many other factors that are more significant.

Alderman Jefferson asked if there is a secretary at the Public Works Department that should be answering the phones? Interim Director Hansen commented that there is an Administrative Clerk who answers the phone, and an Administrative Assistant, and if that does not work then the calls are routed to his phone. He then commented that in this particular case those two people did not pick up the phone for whatever reason and it went to his phone.

**PUBLIC COMMENT:**

A resident approached the podium and commented to Interim Director Hansen that Willow Falls is a retirement community, and she would suggest in the future that he takes their name and their number and tell them that you will put it on the list and get back to them because that is what those residents want to hear. She then commented that those residents pull out of their area and see 'crap' all over and that it is upsetting to them, and it might be on the bottom of your list, but it is on the top of their list.

Attorney Stiff commented that there is a need for an executive session for personnel.

(#3) Motion by Alderperson Oberlin seconded by Alderman Jefferson, to go into an executive session on Personnel 5 ILCS 120/2(c)(1).

On roll call, the vote was:

AYES: Ald. Methvin, Jefferson, Gazal, Oberlin, Cipiti, Albert, Dyke.

NAYES: None.

ABSENT: Ald. Kubal.



There being seven (7) affirmative votes, the MOTION CARRIED.

Executive Session 9:06 p.m.

(#4) Motion by Alderperson Oberlin seconded by Alderman Jefferson, to reconvene from the executive session on Personnel 5 ILCS 120/2(c)(1).

On roll call, the vote was:

AYES: Ald. Gazal, Oberlin, Cipiti, Albert, Dyke, Methvin, Jefferson.

NAYES: None.

ABSENT: Ald. Kubal.

There being seven (7) affirmative votes, the MOTION CARRIED.

Reconvened 9:24 p.m.

There being no further business before the Council, and no action needed from the executive sessions, the meeting is adjourned.

The meeting was adjourned at 9:24 pm.

Approved this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

As presented \_\_\_\_\_

As amended \_\_\_\_\_

\_\_\_\_\_  
CHRISTINE VERSHAY-HALL, CITY CLERK

\_\_\_\_\_  
RAYMOND R. SOLIMAN, MAYOR

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**Agenda Memo****Public Works Department****City of Crest Hill**

---

<b>Date:</b>	3/5/2025
<b>Submitter:</b>	Julius Hansen, Interim Director of Public Works
<b>Department:</b>	Public Works
<b>Agenda Item:</b>	East STP Pumps and Flow Meter Expenditures

**Summary:**

In January of this year, the City Council approved \$60,000, to repair three influent pumps at East STP. One of these three pumps has been repaired in place for a minor issue and now is operational. The two other pumps that went to the repair shop have been evaluated and both are worn out needing a complete rebuild. The total cost to rebuild these pumps is \$93,702.46 (see attached quotes for each pump). The cost of two new pumps is \$93,279. The new pumps are the best choice. The only problem with these options is that they take 25 weeks to receive. The cost to install them is unknown at this time. One other option is still being worked on that would speed up the process considerably, but the compatibility is still to be determined.

In addition to the influent pumps, a transfer pump has been out of service. This pump has a blown seal that can be repaired in place with an estimated cost of \$10,000. I am waiting on a quote to repair it. A flow meter is not working and the estimate to repair or replace that is \$10,000. The total cost to make all these repairs is estimated not to exceed \$175,000 going with the new pumps. The pump rebuild option is estimated not to exceed \$130,000. The final cost for the work will likely be in this range of \$130,000 to \$175,000.

I want to move as quickly as possible to restore maximum pumping capacity to East STP, so getting these pumps back in service is imperative to achieving that goal. The other items needing repair are significant to the operation of the facility and need to be completed as quickly as possible.

**Recommended Council Action:** To approve an amount not to exceed \$175,000 in total to purchase the 2 new influent pumps (to be determined), the transfer pump (contractor to be determined) and the flow meter (contractor to be determined) at East STP

**Attachments:**

- Quotes to rebuild the pumps.
- Quote for new pumps.


**Xylem Water Solutions USA, Inc.  
Flygt Products**

February 27, 2025

CITY OF CREST HILL  
1610 PLAINFIELD RD  
CREST HILL IL 60403-1991

9661 194th Street  
Mokena, IL 60448  
Tel (708) 342-0484  
Fax (708) 342-0491

Quote # R2025-CHI-0042

Project Name: Crest Hill

Job Name:

Contact:

Phone:

Email:

Work Order:

**Product Identification**

Product Number:

Serial Number:

**Repair/Service Requirements and remarks**

Electrical checks show that the stator is bad. The stator is megging low at 0.00 ohms. One of the legs on the stator is reading 10 ohms lower than the other two. The oil was watery, which would indicate seal failure likely the outer seal is the cause of failure. The bearings also look worn out.

**Block 1**

Qty	Part Number	Description
1	1624532	Rebuild Kit (Seals,Bearings,O-ring kit)
1	6121488	Immersible Motor 40 HP
1	4866696	HE4S6 Motor painting
10	14-69 00 01A	LABOR,SVC.FLYGT,NO TAX Z2-TP MODELS: 3000,7000,8000

**Total Price \$ 54,566.15**
**Terms & Conditions**

This order is subject to the Standard Terms and Conditions of Sale – Xylem Americas effective on the date the order is accepted which terms are available at <http://www.xyleminc.com/en-us/Pages/terms-conditions-of-sale.aspx> and incorporated herein by reference and made a part of the agreement between the parties.

**Purchase Orders:** Please make purchase orders out to: Xylem Water Solutions USA, Inc.

**Freight Terms:** 3 DAP - Delivered At Place 08 - Jobsite (per IncoTerms 2020)

See Freight Payment (Delivery Terms) below.

**Taxes:** State, local and other applicable taxes are not included in this quotation.



**Back Charges:** Buyer shall not make purchases nor shall Buyer incur any labor that would result in a back charge to Seller without prior written consent of an authorized employee of Seller.

**Unclaimed  
Equipment and  
Purchase Order  
Policy:**

Insofar and to the extent that this Quote is for Xylem in-house repairs of Customer-owned equipment, Xylem will require that a Purchase Order or Scrap Authorization be received in writing within 90 days of this Quote. In the event Xylem does not receive a Purchase Order or Scrap Authorization in writing within 90 days, Xylem reserves the right to return Customer-owned equipment to the Customer's location and Customer will be liable to Xylem for the return freight in addition to the initial evaluation costs incurred to provide Quote.

**Tariff Changes:** The prices quoted herein are based on the current tariff rates, duties, government charges, and trade regulations as of the date of this quote. If any new tariffs, duties, taxes, or similar charges are imposed, or any existing tariffs, duties, or charges are increased or modified by any government or regulatory authority (collectively, "Tariff Changes"), and such Tariff Changes result in an increase in the cost of goods, Xylem reserves the right to adjust the pricing of the affected goods to reflect the increased costs.

**Shortages:** Xylem will not be responsible for apparent shipment shortages or damages incurred in shipment that are not reported within two weeks from delivery to the jobsite. Damages should be noted on the receiving slip and the truck driver advised of the damages. Please contact our office as soon as possible to report damages or shortages so that replacement items can be shipped and the appropriate claims made.

Sincerely,

David Bushor  
Shop Service Technician



**Customer Approval**

Complete and sign this Approval and return to Xylem Water Solutions USA, Inc with, or in place of, your Purchase Order

I authorize Xylem Water Solutions USA, Inc to proceed for the amount ☐ Repair ☐ Replacement shown above.

Customer Name: \_\_\_\_\_

Date: \_\_\_\_\_

Customer Signature: \_\_\_\_\_

PO #: \_\_\_\_\_

Ship To: ☐ Will Pick Up ☐ Deliver ☐ Ship To

Ship/Delivery Address:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Bill To:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Taxable: ☐ Yes ☐ No

Tax Exemption Certificate must be on file or tax will be applied to the invoice.



**Xylem Water Solutions USA, Inc.**  
**Flygt Products**

February 27, 2025

CITY OF CREST HILL  
 1610 PLAINFIELD RD  
 CREST HILL IL 60403-1991

9661 194th Street  
 Mokena, IL 60448  
 Tel (708) 342-0484  
 Fax (708) 342-0491

Quote # R2025-CHI-0041

Project Name: Crest Hill

Job Name:

Contact:

Phone:

Email:

Work Order:

**Product Identification**

Product Number: FE4A6 18.6 HP Wemco

Serial Number:

**Repair/Service Requirements and remarks**

Water intrusion was all throughout this pump. The stator also went bad during normal working conditions. Stator leads are wet with oil and water.

Stator megs bad and ohms bad might need a new stator. Seals failed due to water being in the stator housing and oil chamber, no FLS to detect water intrusion

**Block 1**

Qty	Part Number	Description
1	9731084	Rebuild Kit (Seals, Bearings, O-ring kit)
1	322251	Immersible Motor 18.3 HP
1	4866696	FE4A6 Motor painting
10	14-69 00 01A	LABOR,SVC FLYGT,NO TAX Z2-TP MODELS: 3000,7000,8000

**Total Price \$ 39,136.31**

**Terms & Conditions**

This order is subject to the Standard Terms and Conditions of Sale – Xylem Americas effective on the date the order is accepted which terms are available at <http://www.xyleminc.com/en-us/Pages/terms-conditions-of-sale.aspx> and incorporated herein by reference and made a part of the agreement between the parties.

**Purchase Orders:** Please make purchase orders out to: Xylem Water Solutions USA, Inc.

**Freight Terms:** 3 DAP - Delivered At Place 08 - Jobsite (per Incoterms 2020)  
 See Freight Payment (Delivery Terms) below.



**Taxes:** State, local and other applicable taxes are not included in this quotation.

**Back Charges:** Buyer shall not make purchases nor shall Buyer incur any labor that would result in a back charge to Seller without prior written consent of an authorized employee of Seller.

**Unclaimed Equipment and Purchase Order Policy:** Insofar and to the extent that this Quote is for Xylem in-house repairs of Customer-owned equipment, Xylem will require that a Purchase Order or Scrap Authorization be received in writing within 90 days of this Quote. In the event Xylem does not receive a Purchase Order or Scrap Authorization in writing within 90 days, Xylem reserves the right to return Customer-owned equipment to the Customer's location and Customer will be liable to Xylem for the return freight in addition to the initial evaluation costs incurred to provide Quote.

**Tariff Changes:** The prices quoted herein are based on the current tariff rates, duties, government charges, and trade regulations as of the date of this quote. If any new tariffs, duties, taxes, or similar charges are imposed, or any existing tariffs, duties, or charges are increased or modified by any government or regulatory authority (collectively, "Tariff Changes"), and such Tariff Changes result in an increase in the cost of goods, Xylem reserves the right to adjust the pricing of the affected goods to reflect the increased costs.

**Shortages:** Xylem will not be responsible for apparent shipment shortages or damages incurred in shipment that are not reported within two weeks from delivery to the jobsite. Damages should be noted on the receiving slip and the truck driver advised of the damages. Please contact our office as soon as possible to report damages or shortages so that replacement items can be shipped and the appropriate claims made.

Sincerely,

David Bushor  
Shop Service Technician





**Customer Approval**

Complete and sign this Approval and return to Xylem Water Solutions USA, Inc with, or in place of, your Purchase Order

I authorize Xylem Water Solutions USA, Inc to proceed for the amount ☐ Repair ☐ Replacement shown above.

Customer Name: \_\_\_\_\_

Date: \_\_\_\_\_

Customer Signature: \_\_\_\_\_

PO #: \_\_\_\_\_

Ship To: ☐ Will Pick Up ☐ Deliver ☐ Ship To

Ship/Delivery Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Bill To: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Taxable: ☐ Yes ☐ No

Tax Exemption Certificate must be on file or tax will be applied to the invoice.





# LAI, Ltd.

*New*

Item 4.

5400 Newport Drive • Suite #10 • Rolling Meadows, Illinois 60008 • 847/392-0990 • FAX 847/392-1095

## Quotation

To: Crest Hill	From: Rich Hussey / Devyn Zillmer
	LAI, Ltd
Email:	Pages: 1 of 1
Phone:	Date: 3/6/2025
Re: Crest Hill, IL Replacement	

Crest Hill, IL Replacement

Item	Description	QTY
1	F6K-H PUMP ASSEMBLY US STANDARD Pump Code: F6K-H4R+FE4A6-M Pump Type: DRY-PIT SUBMERSIBLE PUMP Hydraulic: STANDARD ADJUSTABLE Impeller: HI-CHROME, Liner: HI-CHROME, Volute: CAST IRON Hardware: STAINLESS STEEL AISI316, O-Rings: NITRLE Hidrostal Motor: 19.2HP, 1152RPM, DRY-PIT SUBMERSIBLE MOTOR Features: STANDARD OIL COOLING, 82 FEET CABLE, FM, 230/460V, FE4A6 Standard Protective Elements: THERMISTOR PTC, BIMETAL SWITCH, INTERNAL MOISTURE PROBE Shaft: STAINLESS STEEL, Back Cover: CAST IRON, Housing: CAST IRON Seals: HIDROSTAL Pump Side: TYPE M, Motor Side: TYPE F  F6K-H MOUNTING ASSEMBLY US STANDARD Mounting: BARE PUMP WITHOUT FEET, BASEPLATE OR SUPPORTS  RELAYS - R-K ELECTRONICS MOISTURE RELAY MODEL IS4R-120A-R-60K & SIEMENS THERMISTOR RELAY MODEL 3RN20121BW30	1
2	2922185 INCLUDED STANDARD PAINT (F6K) TNEMEC HI-BUILD EPOXOLINE II N69 PRIMER AND PAINT, 3-4 DRY MILS PRIMER AND PAINT EACH, KC BLUE 21BL	1

**TOTAL: \$38,895**

H8K-M

Item	Description	QTY
1	<p>H8K-M PUMP ASSEMBLY US STANDARD  Pump Code: H8K-M4R+HE4S6-M  Pump Type: DRY-PIT SUBMERSIBLE PUMP  Hydraulic: STANDARD ADJUSTABLE  Impeller: HI-CHROME, Liner: HI-CHROME, Volute: CAST IRON  Hardware: STAINLESS STEEL AISI316, O-Rings: NITRLE  Hidrostal Motor: 39.6HP, 1170RPM, DRY-PIT SUBMERSIBLE MOTOR  Features: STANDARD OIL COOLING, 82 FEET CABLE, FM, 460V, HE4S6  Standard Protective Elements: THERMISTOR PTC, BIMETAL SWITCH, INTERNAL MOISTURE PROBE  Shaft: STAINLESS STEEL, Back Cover: CAST IRON, Housing: CAST IRON  Seals: HIDROSTAL Pump Side: TYPE M, Motor Side: TYPE F</p> <p>H8K-M MOUNTING ASSEMBLY US STANDARD  Mounting: BARE PUMP WITHOUT FEET, BASEPLATE OR SUPPORTS</p> <p>RELAYS - R-K ELECTRONICS MOISTURE RELAY MODEL IS4R-120A-R-60K &amp;  SIEMENS THERMISTOR RELAY MODEL 3RN20121BW30</p>	1
2	<p>5976231 INCLUDED STANDARD PAINT (H8K)  TNEMEC HI-BUILD EPOXOLINE II N69 PRIMER AND PAINT, 3-4 DRY MILS PRIMER AND PAINT EACH, KC BLUE 21BL</p>	1

**TOTAL: \$54,384**

**Note:** Credit Card Orders are subject to a 3% CC processing fee

Lead Time: 25 weeks  
Taxes not included.  
Freight included.  
Quote is valid for 60 days.

**Memo****Public Works Department****City of Crest Hill**

<b>Date:</b>	3/17/2025
<b>Submitter:</b>	Julius Hansen, Interim Director of Public Works
<b>Department:</b>	Public Works
<b>Topic:</b>	Well #12

**Summary:**

In the first quarter of 2024 work started on Well 11 because the containment vessel for the filter was leaking as discovered during an USEPA inspection. The cost of this work was over \$230,000 because of some change orders. The contractor that did the work was **USG Water** and it was successful. After the work on Well 11 was completed the work on Well 12 began for the same reason by the same contractor. This work started in the fourth quarter of 2024. The cost for Well 12 increased to approximately \$386,000 because of the unforeseen repair issues the contractor had to resolve. In December of 2024 a change order was needed to repair a pipe that was in poor condition. The contractor has been trying to repair the containment vessel for approximately 5 months and has not been successful. Well 12 has become more difficult than well 11 because some sections of steel have not been compatible with welding as they should. This problem was an unforeseen issue that was not predicted at the beginning of the project. Therefore, an additional change order is requested for an amount not to exceed \$65,000. This work is essentially an emergency repair that needs to be completed in a timely manner, and we are running out of time.

Julius Hansen

Interim Director of Public Works

City of Crest Hill

**Recommended Council Action:** To approve an amount not to exceed \$65,000 in total to complete the work on well 12 to USG Water.

**Attachments:**

- CPR Pricing Scorecard
- E mail request from USG Water

**Julius Hansen**

---

**From:** Chad Johnson <chad.johnson@usgwater.com>  
**Sent:** Thursday, March 6, 2025 12:48 PM  
**To:** Julius Hansen  
**Subject:** Filter 12

**External Sender:** Use caution with links and attachments. Use caution when replying. If you are unsure please contact IT.

Julius,

While working on well, 12, we have discovered that more repairs are needed than we initially thought this could be attributed to the age of the filter and lack of maintenance previously. We are experiencing some metal thickness issues and the tank is leaking more than expected when we go to test it. Basically as we try to weld the leaks closed more leaks appear. So, we are chasing a little at the moment. We will need to request some change orders because this extra work goes beyond scope of work in the contract and we are finding more issues with the tank as we go along.

We can make a site visit tomorrow to go over this in more detail and decide on the option for the plan forward.

Thank you

Chad

Chad Johnson

*Water System Consultant*  
**USG Water Solutions**

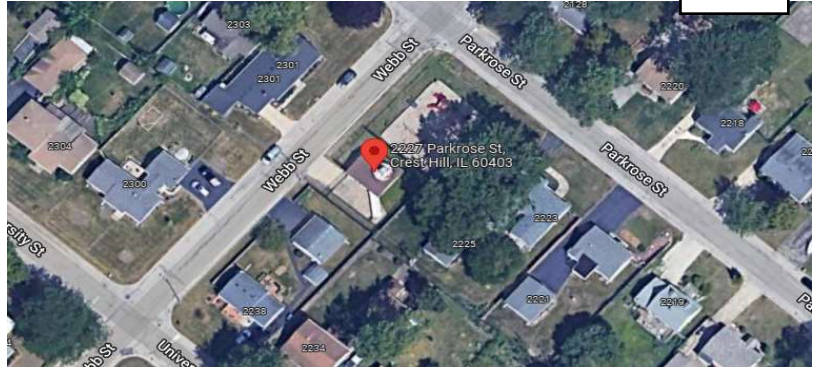
Cell  
(630) 280-5620



## CPR PRICING SCORECARD

Item 5.

Date 4/25/2024  
Proposal Hold Period 180 days  
Water System Consultant Chad Johnson  
  
Owner CITY OF CREST HILL  
State IL



Asset: WELL 12 FILTER is approximately 13'D x 12'H divided into four interior cells.

Filter media replacement and interior and exterior surface prep and coatings are included.

Inspection of underdrain components is included. Replacement of underdrain components are not included. Lead times for components (if needed) may exceed several weeks.

Filter Media Replacement: Work to be performed on one (1) mobilization.  
Vacuum remove original filter media and dump on site.  
After false bottom floor has been removed, vacuum remove loose muck/media/debris from false bottom floor.  
Pressure wash clean floor. Vacuum.  
Welders to install new floor.

Surface Prep and Coating: Floor Sand blast interior cell new floor surfaces SSPC-SP10 Near White.  
Vacuum remove sandblast media.  
Apply an epoxy coating on floor and 4 inches up the wall. Our goal is to protect the floor and weld seam where the floor meets the wall.  
Full Coat SW Duraplate 6000 at 20-40 Mils DFT.  
Coating and generator rental for plural component pump included.  
Welders to install all the false bottom flooring back in all 4 cells.

Surface Prep and Coating: Interior Sand blast interior cell surfaces SSPC-SP10 Near White.  
Prime coat with SW Corathane Galvapac 1k Zinc at 3-5 mils DFT.  
Stripe coat weld seams with SW Macropoxy 5500lt at 2-8 mils DFT.  
Full coat SW Duraplate 6000 at 20-40 mils DFT.

Surface Prep and Coating: Exterior 4000 psi pressure wash cleaning entire exterior surface.  
SSPC-SP10 Near White blasted failed weld area with small #4 nozzle. Not to exceed 20sqft and not to damage surrounding areas including spray foam ceiling insulation.  
SSPC-SP3 power tool smaller failed areas. Not to exceed 20sqft.  
Spot prime coat blasted and power tooled areas with Macropoxy 646 at 2-8 mils DFT.  
Full prime coat entire vessel exterior with Macropoxy 646 at 2-8 mils DFT.  
Full top coat vessel with Acrolon 218 HS at 3-6 mils DFT. Owner to choose color.

Notes/Exclusions: Scorecard pricing is valid until 10/22/2024. Specialized goods and services are being rendered as part of this Scope of Work. Due to subcontractor and/or supplier pricing may fluctuate due to current market conditions. USG Water Solutions reserves the right to request a change order due to unforeseen market conditions that increase the cost of the goods or services provided by suppliers or subcontractors.  
Owner shall isolate, and drain the Asset prior to renovation operations.  
Owner shall provide that no moisture or water is entering the Asset during renovation operations.  
Interior disinfection of Asset walls, floor and ceiling in accordance with AWWA C652/C653 (Contact Spray Method) is not included. Owner shall perform any testing and return of Asset back to service.  
Water and power must be available within 150' of Asset.  
Exterior piping surface prep and coating work is not included.  
Electrical work is not included.  
Valve and gasket work/replacement is not included.  
Underdrains, strainer, and nozzle work is not included.  
Airwash header/lateral work or replacement is not included.  
Interior surface prep and coating above 4 cells is not included.  
Bonds are not included.  
Local Wage Rates are included.  
Lead and / or Asbestos abatement of any kind is not included.  
Containment of any kind is not included.  
Equipment protection of any kind is not included.  
USCI is not responsible for differing, latent or hidden conditions, including weather.  
In the event of a different or unknown problem, USG Water Solutions will be entitled to equitable adjustment in price and time to compensate for additional costs.  
All work is expected to occur during acceptable weather and/or seasonal times. Environmental controls, including dehumidification and auxiliary heating, are not included.  
All workers to have 10-hour OSHA card; any additional safety requirements are subject to request for additional compensation.  
This proposal is based upon a visual inspection of the Asset. The Owner and the Company hereby acknowledge and agree that a visual inspection is intended to assess the condition of the Asset for all patent defects. If latent defects are identified once the Asset has been drained for repairs, the Owner agrees and acknowledges that the Company shall not be responsible to repair the latent defects unless the Owner and the Company renegotiate pricing.  
Application of coatings will not hide existing imperfections on the asset. Additional services above and beyond what's listed in this proposal will not be performed without a change order.

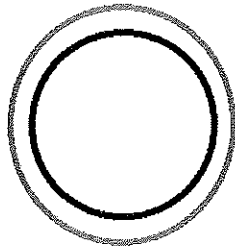
Category	Price
Media Replacement/Renovation	\$ 386,386
Total Price	\$ 386,386

Billing Detail	1	2	3	4	5	6	7	8	9	10	Total
NS	\$ 386,386	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 386,386
Total	\$ 386,386	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 386,386

Crest Hill, IL - #12

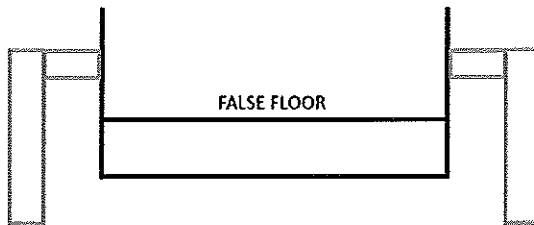
### Base repair

- 1) New  $\frac{1}{2}$ "tk floor has already been installed inside the tank over the existing flooring. It has an approximate diameter of 14'9".
- 2) We installed an 8" tall 'wall' on the inside of the tank also – we will be removing that.
- 3) The intent of the next scope of work is to increase the diameter of the  $\frac{1}{2}$ "tk floor to be about 4" greater than the tank diameter which will allow about a 2" lip. We will then install a  $\frac{3}{8}$ "tk 'wall' that sits on the new lip and extends up above the false bottom floor by about 2".



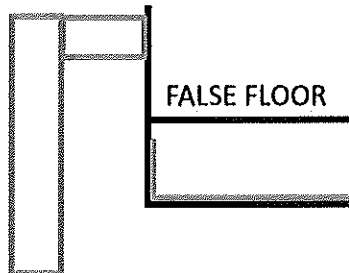
a.

- 4) We will install a minimum of 4 temporary legs on the sidewall of the tank. The legs will be made from steel I beams. Crude sketch below. Legs will need to go out from tank to allow guys to weld new wall and also go out far enough to get off the platform the tank sits on.



a.

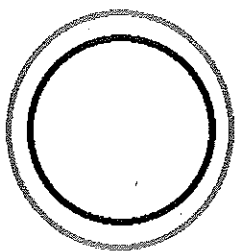
- 5) Next step is to cut the existing wall of the tank off just below the false floor and the 8" wall we just installed.



a.

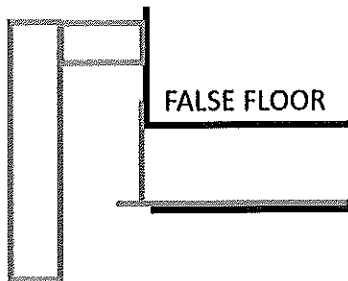
- 6) Then we will install the  $\frac{1}{2}$ "tk 'donut'





a.

- 7) Then we will install the new sidewall.



a.

- 8) Then we weld in any penetrations needed to hook the tank back up to the system  
9) Then we remove the temporary legs.

## Agenda Memo

Crest Hill, IL



<b>Meeting Date:</b>	3/11/2025
<b>Submitter:</b>	Julius Hansen, Interim Director of Public Works
<b>Department:</b>	Public Works
<b>Agenda Item:</b>	Approval of Pay Request #26 from Vissering Construction Inc. with direction to send it to the IEPA for approval and disbursement for a total amount of \$372,032.50

### Summary:

Strand and Staff have reviewed the attached pay requests from Vissering Construction Inc for the West Plant Expansion Project and are asking the council to approve these along with the invoice in the list of bills. Vissering's pay request #26 is \$372,032.50 for work performed between February 1 and February 28, 2025. Once the City receives the disbursement check from the IEPA the City will release the check to Vissering.

### Recommended Council Action:

Approval of Pay Request #26 from Vissering Construction Inc. with direction to send it to the IEPA for approval and disbursement for a total amount of \$372,032.50.

### Financial Impact:

See attached memo from Strand Engineering

### Attachments:

Memo from Strand Engineering Pay Request #26



Strand Associates, Inc.<sup>®</sup>  
1170 South Houbolt Road  
Joliet, IL 60431  
(P) 815.744.4200  
www.strand.com

March 10, 2025

Mr. Julius Hansen, Interim Director of Public Works  
City of Crest Hill  
20600 City Center Boulevard  
Crest Hill, IL 60403

Re: Crest Hill West Sewage Treatment Plant Improvements  
Contract 1-2022  
City of Crest Hill, Illinois (City)

Dear Mr. Hansen:

Enclosed are Pay Application No. 26, waivers of lien, certified payroll, American Iron and Steel documentation, and apprenticeship reporting forms for the City's West Sewage Treatment Plant Improvements project. A summary of the Contract status is shown on the enclosed Application for Payment.

For Pay Application No. 26, Vissering Construction Company (Contractor) is requesting a total of \$372,032.50 for the work performed between February 1 and February 28, 2025. Please refer to its breakdown of values in the enclosed pay application. Specifically, this value includes a variety of items such as general conditions; overhead and profit; concrete work at Structure 30; various metal fabrications and handrails; installation of overhead doors; supervisory control and data acquisition-related programming; and the factory acceptance testing. Strand Associates, Inc.<sup>®</sup> has reviewed the pay application submitted by Contractor and recommends the Application for Payment request in the amount of \$372,032.50.

The current total Contract amount is \$49,460,138.00. There have been eight change orders to date. Total work completed through February 28, 2025, is \$34,089,014.82. A total of \$2,473,006.90 is being held in retainage, in accordance with the Contract Documents.

Sincerely,

STRAND ASSOCIATES, INC.<sup>®</sup>

Dominic L. Gattone, P.E.

Enclosures

**SUMMARY SHEET**  
(Use with AP2 or AP3)

**APPLICATION FOR PAYMENT**

**ATTN: JULIUS HANSEN, INTERIM PUBLIC WORKS DIRECTOR**  
**OWNER: 20600 CITY CENTER BLVD, CREST HILL,**  
**IL 60403**  
**CONTRACTOR: VISSERING CONSTRUCTION**  
**COMPANY**

**PROJECT: W. SEWAGE TREATMENT PLANT**  
**IMPROVEMENTS**  
**CONTRACT: 1-2022 (11108.00)**  
  
**02.28.2025**

**PAYMENT APPLICATION NO.: 26**

<b>CONTRACT AMOUNT</b>	
ORIGINAL CONTRACT AMOUNT	\$50,640,000.00
PLUS: ADDITIONS TO CONTRACT	\$258,286.00
LESS: DEDUCTIONS FROM CONTRACT	\$1,438,148.00
ADJUSTED CONTRACT AMOUNT TO DATE	\$49,460,138.00
<b>WORK PERFORMED</b>	
COST OF WORK COMPLETED	\$34,089,014.82
PLUS MATERIALS STORED (ATTACH SCHEDULE)	\$0.00
NET AMOUNT EARNED TO DATE	\$34,089,014.82
LESS AMOUNT OF RETAINAGE	\$2,473,006.90
SUBTOTAL	\$31,616,007.92
LESS PREVIOUS PAYMENTS	\$31,243,975.42
<b>AMOUNT DUE THIS APPLICATION</b>	<b>\$372,032.50</b>

**CONTRACTOR's Certification:**

The undersigned CONTRACTOR certifies, to the best of its knowledge, the following: (1) All previous progress payments received from OWNER on account of Work done under the Contract have been applied on account to discharge CONTRACTOR's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment; (2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to OWNER at time of payment free and clear of all Liens, security interests, and encumbrances (except such as covered by a bond acceptable to OWNER indemnifying OWNER against any such Liens, security interest, or encumbrances); and (3) All Work covered by this Application for Payment is in accordance with the Contract Documents and

**VISSERING CONSTRUCTION COMPANY**

**CONTRACTOR**

BY: \_\_\_\_\_

*T. Marzetta*  
(Authorized Signature)

BY: \_\_\_\_\_

Tony Marzetta, Project Manager  
(Print Name)

Payment of the above AMOUNT DUE THIS APPLICATION is recommended:

DATED: March 10, 2025

**STRAND ASSOCIATES, INC. ®**

BY: \_\_\_\_\_

*Dominic Gattone*  
(Authorized Signature)

BY: \_\_\_\_\_

Dominic Gattone  
(Print Name)

STRAND ASSOCIATES, INC. ®. 12/20

AP5

# Contractor's Application for Payment No. 26

Application Period: 02.02.25 - 02.28.25		Application Date: 02.28.2025	
To (Owner): CITY OF CREST HILL, IL; ATTN: J.HANSEN 20600 CITY CENTER BLVD, CREST HILL, IL 60403	From (Contractor): VISSERING CONSTRUCTION COMPANY	Via (Engineer): STRAND ASSOCIATES	
Project: W. SEWAGE TREATMENT PLANT IMPROVEMENTS	Contract: GENERAL CONSTRUCTION		
Owner's Contract No.:	Contractor's Project No.: 11108.00	Engineer's Project No.: 1-2022	

## Application For Payment Change Order Summary

Approved Change Orders		1. ORIGINAL CONTRACT PRICE	
Number	Additions	Deductions	
1	\$45,297.00	(\$1,382,338.00)	\$ 50,640,000.00
2	\$19,757.00		\$ (1,179,862.00)
3	\$9,362.00	(\$16,295.00)	\$ 49,460,138.00
4	\$45,205.00	(\$1,807.00)	
5	\$26,445.00	(\$16,673.00)	
6	\$56,463.00	(\$20,035.00)	
7			
8	\$55,757.00		
TOTALS	\$258,286.00	(\$1,438,148.00)	
NET CHANGE BY CHANGE ORDERS	(\$1,179,862.00)		

2. Net change by Change Orders.....	\$ (1,179,862.00)
3. Current Contract Price (Line 1 + 2).....	\$ 49,460,138.00
4. TOTAL COMPLETED AND STORED TO DATE (Column F on Progress Estimate).....	\$ 34,089,014.82
5. RETAINAGE:	
a. 5% X \$ 49,460,138.00 Work Completed.....	\$ 2,473,006.90
b. 10% X _____ Stored Material.....	\$ -
c. Total Retainage (Line 5a + Line 5b).....	\$ 2,473,006.90
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5c).....	\$ 31,616,007.92
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application).....	\$ 31,243,975.42
8. AMOUNT DUE THIS APPLICATION.....	\$ 372,032.50
9. BALANCE TO FINISH, PLUS RETAINAGE (Column G on Progress Estimate + Line 5 above).....	\$ 17,844,130.08

## Contractor's Certification

The undersigned Contractor certifies that to the best of its knowledge: (1) all previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with Work covered by prior Applications for Payment; (2) title of all Work, materials and equipment incorporated in said Work or otherwise listed in or covered by this Application for Payment will pass to Owner at time of payment free and clear of all Liens, security interests and encumbrances (except such as are covered by a Bond acceptable to Owner indemnifying Owner against any such Liens, security interest or encumbrances); and (3) all Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

*T. Marzetta*

By: \_\_\_\_\_ Date: 3/5/2025

Tony Marzetta, Project Manager

Payment of: \$ _____	(Line 8 or other - attach explanation of the other amount)
is recommended by: _____	(Engineer) (Date)
Payment of: \$ _____	(Line 8 or other - attach explanation of the other amount)
is approved by: _____	(Owner) (Date)
Approved by: _____	Funding Agency (if applicable) (Date)

=

**Agenda Memo****Crest Hill, IL**

<b>Meeting Date:</b>	March 17, 2025
<b>Submitter:</b>	Ronald J Wiedeman
<b>Department:</b>	Engineering
<b>Agenda Item:</b>	A RESOLUTION APPROVING THE SUBMITTAL OF ILLINOIS WATER SUPPLY LOAN PROGRAM (PWSLP) LOAN APPLICATION FOR THE CIPP WATER MAIN REHABILITATION PHASE 1 IMPROVEMENT.

**Summary:** As part of the process to secure funding for the Capital projects required for the city's switch to Lake Michigan Water Supply, approval for the attached application is being requested to be executed and submitted on the City's behalf for funding through the IEPA for the CIPP Water Main Rehabilitation Phase 1 Improvement.

**Recommended Council Action:** A RESOLUTION APPROVING THE SUBMITTAL OF ILLINOIS WATER SUPPLY LOAN PROGRAM (PWSLP) LOAN APPLICATION FOR THE CIPP WATER MAIN REHABILITATION PHASE 1 IMPROVEMENT

**Financial Impact:**

**Funding Source:** Water Fund

**Budgeted Amount:** 4,400,000.00 (FY 2026)

**Cost:** TBD

**Attachments:**

Resolution

Exhibit A-Final-Crest Hill-Low Interest Loan Application-CIPP Package 1

Exhibit A-Attachments to IEPA Application

**RESOLUTION NO. \_\_\_\_\_****A RESOLUTION APPROVING THE SUBMITTAL OF ILLINOIS WATER SUPPLY LOAN PROGRAM (PWSLP) LOAN APPLICATION FOR THE CIPP WATER MAIN REHABILITATION PHASE 1 IMPROVEMENT**

**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 which serve the legitimate corporate purposes of the City; and

**WHEREAS**, the City Council has previously passed Ordinances and Resolutions pertaining to the formation of the Grand Prairie Water Commission and seeking an allocation for Lake Michigan water from the Illinois Department of Natural Resources with the intention of bringing Lake Michigan water to the City of Crest Hill by the year 2023; and

**WHEREAS**, as part of the ongoing preparation for the City's transition from deep wells to Lake Michigan water, significant capital projects must be undertaken, including the CIPP water main improvement, Phase I; and

**WHEREAS**, the Illinois Environmental Protection Agency administers the Illinois Public Water Supply Loan Program (PWSLP), which assists in funding municipal water projects such as the CIPP water main improvement project, Phase I, through low interest loans and principal forgiveness; and

**WHEREAS**, the City of Crest Hill has previously been awarded such funding, and the City's staff and consultants have recommended the submission of the CIPP water main improvement project, Phase I, to the IEPA PWSLP program for funding of the project; and

**WHEREAS**, the City's staff and consultants have prepared the required application for funding of the CIPP water main improvement project, Phase I, through the PWSLP and is recommending the City Council's approval for submission to the IEPA; and

**WHEREAS**, the City Council has reviewed the Application and determined that it is in the best interests of the City and its citizens to submit the application seeking PWSLP funding.

**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 hereto and made a part hereof.

**SECTION 2: APPLICATION APPROVED.** The City Council hereby finds and declares that the Application (attached hereto as Exhibit A) should be submitted to the IEPA PWSLP Program 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 Application, as necessary, 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 submit the Application to the IEPA PWSLP.

**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 approval, as provided by law.

*[Intentionally Blank]*



PASSED THIS 17<sup>TH</sup> DAY OF MARCH, 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

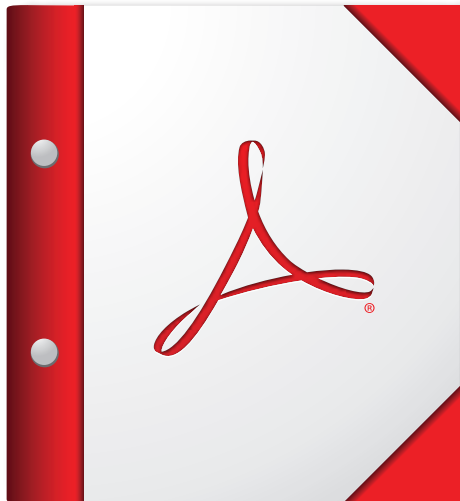
APPROVED THIS 17<sup>TH</sup> DAY OF MARCH, 2025.

\_\_\_\_\_  
Raymond R. Soliman, Mayor

ATTEST:

\_\_\_\_\_  
Christine Vershay-Hall, City Clerk

# **EXHIBIT A**



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Acrobat X or Adobe Reader X, or later.**

**Get Adobe Reader Now!**

# 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](http://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

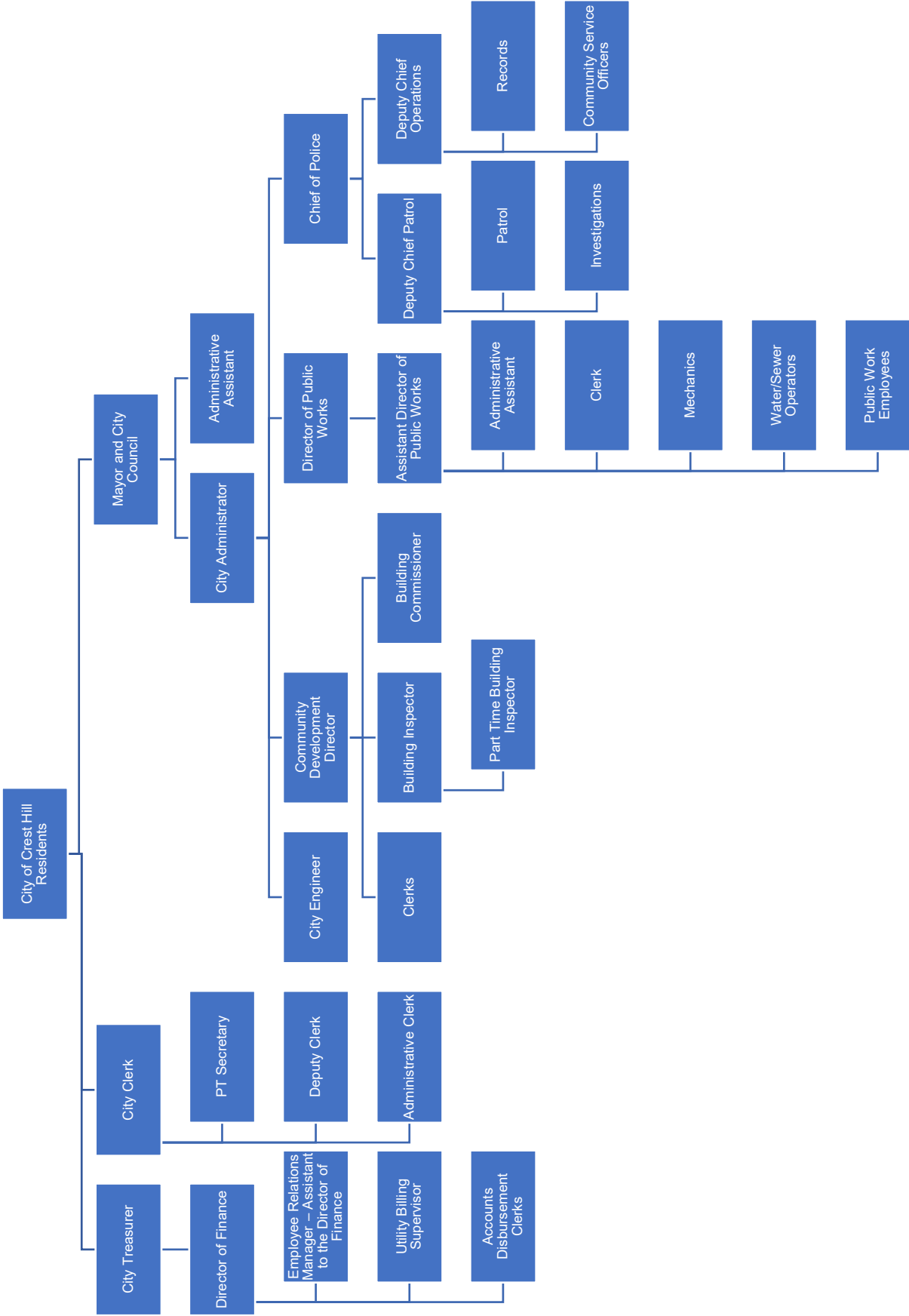
CITY CLERK  
Christine Vershay-Hall

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
<b>Revenues</b>						
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>
<b>Program Expenses</b>						
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	<u>68,180</u>	<u>-</u>	<u>(68,180)</u>	<u>-</u>	<u>-</u>	<u>-</u>
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>
<b>Net Position, Beginning</b>	<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	<u>-</u>	<u>(182,666)</u>	<u>-</u>	<u>338,163</u>	<u>-</u>	<u>155,497</u>
<b>Net Position, Beginning - as Restated</b>	<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>
<b>Net Position, Ending</b>	<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	<u>\$ 50,650,300</u>	<u>\$ 79,590,791</u>	<u>\$ 130,241,091</u>

**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
<b>Assets and Deferred Outflows of Resources</b>			
<b>Assets</b>			
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>
<b>Deferred Outflows of Resources</b>			
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>
<b>Liabilities, Deferred Inflows of Resources, and Net Position</b>			
<b>Liabilities</b>			
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>
<b>Deferred Inflows of Resources</b>			
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>
<b>Net Position</b>			
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

<b>Functions / Programs</b>	<b>Expenses</b>	<b>Program Charges for Services</b>
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
<b>Assets</b>					
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
<b>Total Assets</b>	<b>\$ 18,978,170</b>	<b>\$ 4,780,601</b>	<b>\$ 50,815</b>	<b>\$ 3,930,948</b>	<b>\$ 27,740,534</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>					
<b>Liabilities</b>					
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
<b>Total Liabilities</b>	<b>1,621,424</b>	<b>-</b>	<b>6,517,672</b>	<b>791,140</b>	<b>8,930,236</b>
<b>Deferred Inflows of Resources</b>					
Deferred Property Taxes	2,796,943	-	-	128,297	2,925,240
Other Deferred Revenue	308,934	192,067	-	-	501,001
<b>Total Deferred Inflows of Resources</b>	<b>3,105,877</b>	<b>192,067</b>	<b>-</b>	<b>128,297</b>	<b>3,426,241</b>
<b>Fund Balances</b>					
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
<b>Total Fund Balances</b>	<b>14,250,869</b>	<b>4,588,534</b>	<b>( 6,466,857)</b>	<b>3,011,511</b>	<b>15,384,057</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 18,978,170</b>	<b>\$ 4,780,601</b>	<b>\$ 50,815</b>	<b>\$ 3,930,948</b>	<b>\$ 27,740,534</b>

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
<b>Revenue</b>					
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
<b>Total Revenue</b>	<b>14,377,727</b>	<b>2,256,246</b>	<b>1,324,305</b>	<b>1,093,379</b>	<b>19,051,657</b>
<b>Expenditures</b>					
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
<b>Total Expenditures</b>	<b>12,325,991</b>	<b>278,075</b>	<b>4,664,379</b>	<b>1,509,984</b>	<b>18,778,429</b>
Excess (Deficiency) of Revenue Over Expenditures	2,051,736	1,978,171	( 3,340,074)	( 416,605)	273,228
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	1,713,200	947,805	2,661,005
Transfers Out	( 781,895)	( 1,742,750)	-	( 68,180)	( 2,592,825)
<b>Total Other Financing Sources (Uses)</b>	<b>( 781,895)</b>	<b>( 1,742,750)</b>	<b>1,713,200</b>	<b>879,625</b>	<b>68,180</b>
<b>Net Change in Fund Balances</b>	<b>1,269,841</b>	<b>235,421</b>	<b>( 1,626,874)</b>	<b>463,020</b>	<b>341,408</b>
<b>Fund Balances (Deficits), Beginning of Year</b>	<b>12,981,028</b>	<b>4,353,113</b>	<b>( 4,839,983)</b>	<b>2,548,491</b>	<b>15,042,649</b>
<b>Fund Balances (Deficits), End of Year</b>	<b>\$ 14,250,869</b>	<b>\$ 4,588,534</b>	<b>(\$ 6,466,857)</b>	<b>\$ 3,011,511</b>	<b>\$ 15,384,057</b>

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
<b>Assets and Deferred Outflows of Resources</b>			
<b>Assets</b>			
<b>Current Assets</b>			
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>
<b>Noncurrent Assets</b>			
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>
<b>Deferred Outflows of Resources</b>			
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>
<b>Liabilities, Deferred Inflows of Resources, and Net Position</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
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>
<b>Noncurrent Liabilities</b>			
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>
<b>Deferred Inflows of Resources</b>			
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>
<b>Net Position</b>			
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

	<b>Water and Sewer Fund</b>	<b>Refuse Fund</b>	<b>Total Proprietary Funds</b>
<b>Operating Revenue</b>			
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
<b>Operating Expenses</b>			
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
<b>Non-Operating Revenue (Expenses)</b>			
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
<b>Transfers Out</b>	( 68,180)	-	( 68,180)
Change in Net Position	5,656,523	45,631	5,702,154
<b>Net Position, Beginning of Year</b>	51,438,939	352,887	51,791,826
<b>Net Position, End of Year</b>	\$ 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

	Water and Sewer Fund	Refuse Fund	Total Proprietary Funds
<b>Cash Flows from Operating Activities</b>			
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>
<b>Cash Flows from Noncapital Financing Activities</b>			
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>
<b>Cash Flows from Capital and Related Financing Activities</b>			
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>
<b>Cash Flows from Investing Activities</b>			
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)
<b>Cash and Restricted Cash, Beginning of Year</b>	<u>12,578,784</u>	<u>189,444</u>	<u>12,768,228</u>
<b>Cash and Restricted Cash, End of Year</b>	<u>\$ 9,292,822</u>	<u>\$ 227,853</u>	<u>\$ 9,520,675</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>			
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

	<b>Pension Trust Fund</b>
<b>Assets</b>	
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>
<b>Liabilities</b>	
Accounts Payable	<u>2,057</u>
Total Liabilities	<u>2,057</u>
<b>Net Position</b>	
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

	<b>Pension Trust Fund</b>
<b>Additions</b>	
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>
<b>Deductions</b>	
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
<b>Net Position Restricted for Pensions</b>	
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](http://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](http://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.

	Transfer In	Transfer Out
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
<b>Governmental Activities</b>				
<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
<b><i>Business-Type Activities</i></b>				
<b><i>Capital Assets not Being Depreciated:</i></b>				
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>
<b><i>Capital Assets Being Depreciated:</i></b>				
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>
<b><i>Less Accumulated Depreciation for:</i></b>				
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](http://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>
<b>Total Pension Liability</b>		
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>
<b>Plan Fiduciary Net Position</b>		
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>
<b>Net Pension Liability/(Asset) - Ending</b>	<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:

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

<b>Discount Rate</b>	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:

<b>Healthcare Trend Rate</b>	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</u> <u>May 1, 2023</u>	<u>Issuances/</u> <u>Additions</u>	<u>Retirements/</u> <u>Deletions</u>	<u>Balance</u> <u>April 30, 2024</u>	<u>Principal Due</u> <u>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</u> <u>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](mailto:davec@ipbchealth.org) or Member Service Manager, Sandy Mikel at [smikel@ipbchealth.org](mailto: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)
<b>Revenue</b>				
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
<b>Total Revenue</b>	<b>11,659,063</b>	<b>12,324,753</b>	<b>14,377,727</b>	<b>2,052,974</b>
<b>Expenditures</b>				
<b>Officials</b>				
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
<b>Total Officials</b>	<b>110,975</b>	<b>110,975</b>	<b>104,832</b>	<b>6,143</b>
<b>Police Department</b>				
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)
<b>Street Department</b>				
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
<b>Facilities Management</b>				
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)
<b>Clerical</b>				
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
<b>Fleet Vehicle Maintenance</b>				
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)
<b>Administration</b>				
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)
<b>City Clerk's Office</b>				
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
<b>Treasurer's Office</b>				
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
<b>Building Inspections</b>				
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>
<b>Other Financing (Uses)</b>				
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
<b>Fund Balance, Beginning of Year</b>			<u>12,981,028</u>	
<b>Fund Balance, End of Year</b>			<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>
<b>Revenue</b>				
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>
<b>Expenditures</b>				
<b>General Government</b>				
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>
<b>Other Financing (Uses)</b>				
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>
<b>Fund Balance, Beginning of Year</b>			<u>4,353,113</u>	
<b>Fund Balance, End of Year</b>			<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
<b>Total Pension Liability</b>					
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	<u>13,514,042</u>	<u>12,747,457</u>	<u>12,356,903</u>	<u>12,667,341</u>	<u>11,407,972</u>
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>
<b>Plan Fiduciary Net Position</b>					
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	<u>12,282,008</u>	<u>14,654,243</u>	<u>13,063,388</u>	<u>12,223,160</u>	<u>10,097,715</u>
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>
<b>Net Pension Liability (Asset) - Ending (A) - (B)</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

	<b>Sheriff's Law Enforcement Personnel (SLEP)</b>				
Calendar Year Ended December 31,	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
<b>Total Pension Liability</b>					
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>
<b>Plan Fiduciary Net Position</b>					
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>
<b>Net Pension Liability (Asset) - Ending (A) - (B)</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)**

<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	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.
<i>Other Information:</i>	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
<b>Total Pension Liability</b>				
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>
<b>Plan Fiduciary Net Position</b>				
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

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



## 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
<b>Assets</b>				
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>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
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>
<b>Deferred Inflows of Resources</b>				
Deferred Property Taxes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,257</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,257</u>
<b>Fund Balances</b>				
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

	<b>Special Revenue Funds</b>			
	<b>IMRF Fund</b>	<b>Motor Fuel Tax Fund</b>	<b>Weber Road TIF Fund</b>	<b>Larkin and Route 30 TIF Fund</b>
<b>Revenue</b>				
Property Tax	\$ -	\$ -	\$ -	\$ 26,549
Grants and Allotments	-	919,930	-	-
Net Investment Income (Loss)	-	129,440	-	-
Total Revenue	-	1,049,370	-	26,549
<b>Expenditures</b>				
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
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	454,945	-	7,749
<b>Fund Balances (Deficits), Beginning of Year</b>	677,779	557,957	( 477,797)	28,058
<b>Fund Balances (Deficits), End of Year</b>	\$ 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

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenue</b>			
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>
<b>Expenditures</b>			
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>
<b>Fund Balance, Beginning of Year</b>		<u>557,957</u>	
<b>Fund Balance, End of Year</b>		<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

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

# 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

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

# 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

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



# 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

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenue</b>			
Grants	\$ 8,500	\$ 17,460	\$ 8,960
Total Revenue	8,500	17,460	8,960
<b>Expenditures</b>			
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
<b>Fund Balance, Beginning of Year</b>		80,303	
<b>Fund Balance, End of Year</b>		\$ 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

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenue</b>			
Total Revenue	\$ -	\$ -	\$ -
<b>Expenditures</b>			
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)
<b>Other Financing Sources</b>			
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
<b>Fund Balance, Beginning of Year</b>		643,357	
<b>Fund Balance, End of Year</b>		\$ 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

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenue</b>			
Miscellaneous Revenue	\$ -	\$ -	\$ -
Total Revenue	-	-	-
<b>Expenditures</b>			
Capital Outlay			
Vehicles	68,180	-	68,180
Total Expenditures	68,180	-	68,180
(Deficiency) of Revenue Over Expenditures	(68,180)	-	68,180
<b>Other Financing (Uses)</b>			
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	\$ -	-	\$ -
<b>Fund Balance, Beginning of Year</b>		1,038,834	
<b>Fund Balance, End of Year</b>		\$ 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

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Operating Revenue</b>			
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
<b>Operating Expenses</b>			
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
<b>Non-Operating Revenue (Expenses)</b>			
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
<b>Net Position, Beginning of Year</b>		51,438,939	
<b>Net Position, End of Year</b>		\$ 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

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Operating Revenue</b>			
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>
<b>Operating Expenses</b>			
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>
<b>Net Position, Beginning of Year</b>		<u>352,887</u>	
<b>Net Position, End of Year</b>		<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>
<b>Additions</b>			
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>
<b>Deductions</b>			
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>
<b>Net Position Restricted for Pensions</b>			
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 November 1st of each year	2027	5.00%	545,000	301,475	846,475
	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 November 1st of each year	2027	5.00%	1,095,000	406,475	1,501,475
	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
<b>Program Expenses</b>				
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>
<b>Program Revenues</b>				
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>
<b>Net (Expense)/Revenue</b>				
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
<b>General Revenues and Other Changes in Net Position</b>				
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>
<b>Change in Net Position</b>				
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
<b>Revenues</b>				
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
<b>Total Revenue</b>	<b>12,691,376</b>	<b>12,075,153</b>	<b>11,290,118</b>	<b>12,176,026</b>
<b>Expenditures</b>				
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	-	-
<b>Total Expenditures</b>	<b>11,792,284</b>	<b>11,549,351</b>	<b>12,047,023</b>	<b>12,536,977</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>899,092</b>	<b>525,802</b>	<b>( 756,905)</b>	<b>( 360,951)</b>
<b>Other Financing Sources (Uses)</b>				
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	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>( 2,087)</b>	<b>( 103,290)</b>	<b>75,000</b>	<b>75,000</b>
<b>Net Change in Fund Balances</b>	<b>\$ 897,005</b>	<b>\$ 422,512</b>	<b>(\$ 681,905)</b>	<b>(\$ 285,951)</b>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	<b>0.3%</b>	<b>0.3%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Expenditures Capitalized as Assets</b>	<b>\$ 897,151</b>	<b>\$ 1,458,243</b>	<b>\$ 2,809,665</b>	<b>\$ 2,702,566</b>

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
<b>Police</b>										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units	26	26	19	20	20	21	23	23	28	30
<b>Fire Stations</b>	-	-	-	-	-	-	-	-	-	-
<b>Public Works</b>										
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
<b>Water and Streets</b>										
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**

\$3,971,608 Water &amp; Sewer System IEPA Loan

Dated: May 9, 2014 - 20-year @ 1.25%

Net of 25% Loan Forgiveness - Final

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
05/09/2020	96,646.78	1.250%	18,420.65	115,067.43	-
11/09/2020	97,250.82	1.250%	17,816.60	115,067.42	230,134.85
05/09/2021	97,858.63	1.250%	17,208.79	115,067.42	-
11/09/2021	98,470.25	1.250%	16,597.17	115,067.42	230,134.84
05/09/2022	99,085.69	1.250%	15,981.73	115,067.42	-
11/09/2022	99,704.98	1.250%	15,362.45	115,067.43	230,134.85
05/09/2023	100,328.13	1.250%	14,739.29	115,067.42	-
11/09/2023	100,955.18	1.250%	14,112.24	115,067.42	230,134.84
05/09/2024	101,586.15	1.250%	13,481.27	115,067.42	-
11/09/2024	102,221.07	1.250%	12,846.36	115,067.43	230,134.85
05/09/2025	102,859.95	1.250%	12,207.47	115,067.42	-
11/09/2025	103,502.82	1.250%	11,564.60	115,067.42	230,134.84
05/09/2026	104,149.72	1.250%	10,917.71	115,067.43	-
11/09/2026	104,800.65	1.250%	10,266.77	115,067.42	230,134.85
05/09/2027	105,455.66	1.250%	9,611.77	115,067.43	-
11/09/2027	106,114.75	1.250%	8,952.67	115,067.42	230,134.85
05/09/2028	106,777.97	1.250%	8,289.45	115,067.42	-
11/09/2028	107,445.33	1.250%	7,622.09	115,067.42	230,134.84
05/09/2029	108,116.87	1.250%	6,950.56	115,067.43	-
11/09/2029	108,792.60	1.250%	6,274.83	115,067.43	230,134.86
05/09/2030	109,472.55	1.250%	5,594.87	115,067.42	-
11/09/2030	110,156.75	1.250%	4,910.67	115,067.42	230,134.84
05/09/2031	110,845.23	1.250%	4,222.19	115,067.42	-
11/09/2031	111,538.02	1.250%	3,529.41	115,067.43	230,134.85
05/09/2032	112,235.13	1.250%	2,832.29	115,067.42	-
11/09/2032	112,936.60	1.250%	2,130.82	115,067.42	230,134.84
05/09/2033	113,642.45	1.250%	1,424.97	115,067.42	-
11/09/2033	114,352.72	1.250%	714.70	115,067.42	230,134.84
<b>Total</b>	<b>\$2,947,303.45</b>	<b>-</b>	<b>\$274,584.39</b>	<b>\$3,221,887.84</b>	<b>-</b>

CREST HILL W&amp;S IEPA Loan | SINGLE PURPOSE | 1/30/2020 | 9:04 AM

**PMA Securities, LLC**

Public Finance/Financial Planning - JLC

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**City of Crest Hill, Illinois**

\$17,695,000 GO Refunding Bonds (W&amp;S System Alt Rev Source), Series 2019A

Dated/Delivery: December 3, 2019

Callable: 5/1/27 @ 100 / Winning Bidder: Robert W. Baird

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
05/01/2020	-	-	275,588.33	275,588.33	275,588.33
11/01/2020	-	-	335,175.00	335,175.00	-
05/01/2021	855,000.00	5.000%	335,175.00	1,190,175.00	1,525,350.00
11/01/2021	-	-	313,800.00	313,800.00	-
05/01/2022	900,000.00	5.000%	313,800.00	1,213,800.00	1,527,600.00
11/01/2022	-	-	291,300.00	291,300.00	-
05/01/2023	945,000.00	5.000%	291,300.00	1,236,300.00	1,527,600.00
11/01/2023	-	-	267,675.00	267,675.00	-
05/01/2024	990,000.00	5.000%	267,675.00	1,257,675.00	1,525,350.00
11/01/2024	-	-	242,925.00	242,925.00	-
05/01/2025	1,040,000.00	5.000%	242,925.00	1,282,925.00	1,525,850.00
11/01/2025	-	-	216,925.00	216,925.00	-
05/01/2026	1,095,000.00	5.000%	216,925.00	1,311,925.00	1,528,850.00
11/01/2026	-	-	189,550.00	189,550.00	-
05/01/2027	1,150,000.00	5.000%	189,550.00	1,339,550.00	1,529,100.00
11/01/2027	-	-	160,800.00	160,800.00	-
05/01/2028	1,205,000.00	3.000%	160,800.00	1,365,800.00	1,526,600.00
11/01/2028	-	-	142,725.00	142,725.00	-
05/01/2029	1,240,000.00	3.000%	142,725.00	1,382,725.00	1,525,450.00
11/01/2029	-	-	124,125.00	124,125.00	-
05/01/2030	1,280,000.00	3.000%	124,125.00	1,404,125.00	1,528,250.00
11/01/2030	-	-	104,925.00	104,925.00	-
05/01/2031	1,315,000.00	3.000%	104,925.00	1,419,925.00	1,524,850.00
11/01/2031	-	-	85,200.00	85,200.00	-
05/01/2032	1,355,000.00	3.000%	85,200.00	1,440,200.00	1,525,400.00
11/01/2032	-	-	64,875.00	64,875.00	-
05/01/2033	1,400,000.00	3.000%	64,875.00	1,464,875.00	1,529,750.00
11/01/2033	-	-	43,875.00	43,875.00	-
05/01/2034	1,440,000.00	3.000%	43,875.00	1,483,875.00	1,527,750.00
11/01/2034	-	-	22,275.00	22,275.00	-
05/01/2035	1,485,000.00	3.000%	22,275.00	1,507,275.00	1,529,550.00
<b>Total</b>	<b>\$17,695,000.00</b>	<b>-</b>	<b>\$5,487,888.33</b>	<b>\$23,182,888.33</b>	<b>-</b>

CREST HILL 2019A FINAL | SINGLE PURPOSE | 1/30/2020 | 9:04 AM

**PMA Securities, LLC**

Public Finance/Financial Planning - JLC

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**NOTICE OF INTENT TO ISSUE BONDS  
AND RIGHT TO FILE PETITIONS**

Notice is hereby given that pursuant to Ordinance No. **2012**, adopted on the 3rd day of February, 2025 (the "*Ordinance*"), the City of Crest Hill, Will County, Illinois (the "*City*"), intends to issue its Waterworks and Sewerage Revenue Bonds in an aggregate principal amount not to exceed \$4,400,000 (the "*Bonds*") and bearing interest per annum at not to exceed the maximum rate authorized by law at the time of sale thereof, for the purpose of paying costs of improving the combined waterworks and sewerage system of the City (the "*System*"), as further described in the Ordinance. The Bonds would be payable solely from the revenues of the System. A complete copy of the Ordinance follows this notice.

Notice is hereby further given that if a petition signed by 1,087 or more electors of the City (the same being equal to 10% of the registered voters in the City) asking that the question of improving the System and the issuance of the Bonds therefore, be submitted to the electors of the City is filed with the City Clerk within thirty (30) days after the date of publication of this notice and the Ordinance, an election on the proposition to issue said bonds shall be held on the 17th day of March, 2026. The Circuit Court may declare that an emergency referendum should be held prior to said election date pursuant to the provisions of Section 2A-1.4 of the Election Code of the State of Illinois, as amended. If no such petition is filed with the City Clerk within said 30-day period, the Bonds shall be authorized to be issued.

By order of the City Council of the City of Crest Hill, Will County, Illinois.

Dated this 3rd day of February, 2025.

Christine Vershay-Hall  
City Clerk, City of Crest Hill,  
Will County, Illinois

**ORDINANCE NO. 2012**

AN ORDINANCE authorizing the issuance of Waterworks and Sewerage Revenue Bonds of the City of Crest Hill, Will County, Illinois, in an aggregate principal amount not to exceed \$4,400,000.

\* \* \*

WHEREAS, the City of Crest Hill, Will County, Illinois (the “*City*”), operates its combined waterworks and sewerage system (the “*System*”) in accordance with the provisions of Division 139 of Article 11 of the Illinois Municipal Code, as supplemented and amended, and in particular as supplemented by the Local Government Debt Reform Act, as amended (collectively, the “*Act*”); and

WHEREAS, the City Council of the City (the “*Corporate Authorities*”) have determined that it is advisable, necessary and in the best interests of the public health, safety and welfare to undertake certain improvements to the System, including cured in place water main lining and related projects, all in accordance with the plans and specifications prepared by the consulting engineers of the City, which Project has a useful life of at least 30 years, and approved by the Corporate Authorities and now on file in the office of the City Clerk, and to pay the engineering, legal, financial and administrative expenses related thereto (collectively, the “*Project*”); and

WHEREAS, the estimated cost of constructing and installing the Project, including engineering, legal, financial, bond discount, printing and publication costs, and other expenses, is not less than \$4,400,000, and there are insufficient funds on hand and lawfully available to pay such costs; and

WHEREAS, it is necessary and for the best interests of the City that the Project be undertaken and in order to finance the costs thereof it will be necessary for the City to issue up to \$4,400,000 bonds payable from the revenues of the System as authorized by the Act and maturing not later than 30 years after their issuance (the “*Bonds*”); and

WHEREAS, the City expects to issue the Bonds in connection with a loan or loans offered or to be offered by the State of Illinois (the “*State*”), acting through the Illinois Environmental Protection Agency (the “*IEPA*”), through the Water Supply Loan Program (the “*Loan Program*”) of the State pursuant to Title 35 Ill. Adm. Code Part 662 (the “*Public Water Supply Program Regulations*”), for the purpose of paying certain eligible costs of the Project; and

WHEREAS, such loans may be made pursuant to a loan agreement or agreements and bond ordinance or ordinances, with such terms and conditions as may be provided by the IEPA, and it is necessary and advisable to authorize the acceptance of said loan and the execution of appropriate loan documents:

NOW, THEREFORE, Be It Ordained by the City Council of the City of Crest Hill, Will County, Illinois, as follows:

*Section 1. Incorporation of Preambles.* The Corporate Authorities hereby find that all of the recitals contained in the preambles to this Ordinance are full, true and correct and do incorporate them into this Ordinance by this reference.

*Section 2. Determination to Issue Bonds.* It is necessary and in the best interests of the City to undertake the Project for the public health, safety and welfare, in accordance with the preliminary plans and estimate of costs as hereinabove described, that the System continue to be operated in accordance with the provisions of the Act, and that for such purpose, there are hereby authorized to be issued and sold the Bonds in an aggregate principal amount not to exceed \$4,400,000.

*Section 3. Publication.* This Ordinance, together with a notice in the statutory form (the “*Notice*”), shall be published once within ten (10) days after passage hereof by the Corporate Authorities in the *Herald-News*, the same being a newspaper of general circulation in the City, and if no petition, signed by 1,087 electors, being equal to ten percent (10%) of the number of



registered voters in the City, asking that the question of improving the System and issuance of the Bonds therefor, as provided in this Ordinance, be submitted to the electors of the City is filed with the City Clerk within thirty (30) days after the date of the publication of this Ordinance and the Notice, then this Ordinance shall be in effect.

*Section 4. Additional Ordinances.* If no petition meeting the requirements of applicable law is filed during the petition period hereinabove referred to, then the Corporate Authorities may adopt additional ordinances or proceedings supplementing or amending this Ordinance providing for the issuance and sale of the Bonds, prescribing all the details of the Bonds, so long as the maximum amount of the Bonds as set forth in this Ordinance is not exceeded and there is no material change in the Project or purposes described herein. Such additional ordinances or proceedings shall in all instances become effective in accordance with applicable law. This Ordinance, together with such additional ordinances or proceedings, shall constitute complete authority for the issuance of the Bonds under applicable law.

However, notwithstanding the above, the City may not adopt additional ordinances or amendments which provide for any substantive or material change in the scope and intent of this Ordinance, including but not limited to interest rate, preference or priority of any other ordinance with this Ordinance, parity of any other ordinance with this Ordinance, or otherwise alter or impair the obligation of the City to pay the principal and interest due to the Program without the written consent of the IEPA.

*Section 5. Loan Not Indebtedness of the City.* Repayment of the Bonds to the IEPA by the City pursuant to this Ordinance is to be solely from the revenue derived from the revenues of the System, and neither the Bonds nor the Loan constitute an indebtedness of the City within the meaning of any constitutional or statutory limitation.

*Section 6. Application for Loan.* The Mayor is hereby authorized to make application to the IEPA for a Loan through the Program, in accordance with the loan requirements set out in the Public Water Supply Program Regulations.

*Section 7. Acceptance of Loan Agreement; Execution of Loan Agreement.* The Corporate Authorities hereby authorize acceptance of the offer of a Loan through the Program, including all terms and conditions of the Loan Agreement as well as all special conditions contained therein and made a part thereof by reference. The Corporate Authorities further agree that the Loan funds awarded shall be used solely for the purposes of the Project as approved by the IEPA in accordance with the terms and conditions of the Loan Agreement.

The Mayor is hereby authorized and directed to execute the Loan Agreement with the IEPA. The Corporate Authorities may authorize by ordinance a person other than the Mayor for the purpose of authorizing or executing any documents associated with payment requests or reimbursements from the IEPA in connection with the Loan.

*Section 8. Outstanding Obligations.* The City has outstanding certain obligations payable from revenues of the System. Its outstanding General Obligation Refunding Bonds (Waterworks and Sewerage System Alternate Revenue Source) (the “*Prior Senior Lien Bonds*”), have a lien on the revenues of the System that are senior to the lien on the revenues for the Bonds authorized by this Ordinance. In addition, the City has heretofore entered into and there is now outstanding the the 2022 loan agreement (L175735) with the IEPA that have a lien on parity with the revenues for the Bonds authorized by this Ordinance. The City will continue to fund the necessary amounts in its Junior Bond Reserve Account to provide the coverage and reserve necessary in accordance with the Public Water Supply Program Regulations.

*Section 9. Severability.* If any section, paragraph, clause or provision of this Ordinance shall be held invalid, the invalidity of such section, paragraph, clause or provision shall not affect any of the other provisions of this Ordinance.

*Section 10. Repealer; Effective Date.* All ordinances, resolutions or orders, or parts thereof, in conflict with the provisions of this Ordinance are to the extent of such conflict hereby repealed; and this Ordinance shall be effective immediately.

ADOPTED by the Corporate Authorities on the 3rd day of February, 2025.


AYES: Alderman Dyke, Alderwoman Methvin, Alderman Jefferson, Alderwoman Gazal, Alderperson Oberlin,

Alderman Cipiti, Alderman Albert, Alderman Kubal

NAYS: None \_\_\_\_\_

ABSENT: None \_\_\_\_\_


APPROVED on February 3, 2025

  
\_\_\_\_\_  
Mayor, City of Crest Hill,  
Will County, Illinois

PUBLISHED in the *Herald-News* on February \_\_, 2025.

RECORDED in the City Records on February 3, 2025.

Attest:

  
\_\_\_\_\_  
City Clerk, City of Crest Hill,  
Will County, Illinois

# ORDINANCE NO. 1967

## AN ORDINANCE AMENDING PROVISIONS OF TITLE 13 (WATER AND SEWER), CHAPTER 13.24 (RATES AND CHARGES) OF THE CREST HILL CITY CODE REGARDING WATER AND SEWER RATES

**WHEREAS**, the City Council of the City of Crest Hill has the authority to adopt ordinances and to promulgate rules and regulations that pertain to its government and affairs and protect the public health, safety, and welfare of its citizens; and

**WHEREAS**, pursuant to Section 11-139-8 of the Illinois Municipal Code (65 ILCS 5/11-139-8), the City Council is authorized and directed to charge all users of the City's combined waterworks and sewerage system (the "System") a rate of compensation sufficient to pay the cost of operation and maintenance of the System, provide an adequate depreciation fund, and pay the principal of and interest upon all revenue bonds issued in connection with the System; and

**WHEREAS**, the City Council previously exercised the authority set forth above, generally enacting Title 13 (Water and Sewer), Chapter 13.24 (Rates and Charges) of the Crest Hill Code of Ordinances; and

**WHEREAS**, the City Council has determined that it is necessary, expedient, and in the best interests of the City and its citizens to amend various provisions of Title 13 (Water and Sewer), Chapter 13.24 (Rates and Charges) of the Crest Hill Code of Ordinances, as set forth in this Ordinance.

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CREST HILL, WILL COUNTY, ILLINOIS, PURSUANT TO ITS STATUTORY AUTHORITY, AS FOLLOWS:**

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

**SECTION 2:** Title 13 (Water and Sewer), Chapter 13.24 (Rates and Charges), Section 13.24.010 (City Water Service Charges) is hereby amended to read as follows:

### **§13.24.010 CITY WATER SERVICE CHARGES.**

There are hereby established the rates and charges for use of water provided by the City of Crest Hill through the city waterworks. These charges shall be separate and apart from (i) any wastewater service charges and (ii) from any debt service charges, as specified in §§13.24.011, 13.24.012, 13.24.013, 13.24.014, and 13.24.015 of this chapter.

(A) For use of water service as provided by the city the following rates and charges shall apply to all water connections (other than "bulk water connections," see subpart (B) of this Section, below):

- (1) Base Water Charge: For the first four hundred cubic feet (400 ft.<sup>3</sup>) used in a given billing cycle, the water user shall pay a flat fee of \$28.30.

- (2) Volumetric Water Charge: For every hundred cubic feet (100 ft<sup>3</sup>), or part thereof, used in excess of four hundred cubic feet (400 ft.<sup>3</sup>) of water in a given billing cycle, the water user shall pay an additional charge of \$5.57.
- (3) Every year on the first of May, both the base water charge and the volumetric water charge applicable to all water connections shall be immediately and automatically increased, without additional notice, as follows:

Implementation Date	5/1/2023	5/1/2024	5/1/2025	5/1/2026	5/1/2027	5/1/2028	5/1/2029
Base Water Charge	28.30	\$ 34.81	\$ 42.82	\$ 52.67	\$ 64.78	\$ 78.38	\$ 87.79
Volumetric Water Charge	5.57	\$ 6.85	\$ 8.43	\$ 10.36	\$ 12.75	\$ 15.42	\$ 17.27

Unless otherwise ordained by the City Council, the base water charge and volumetric water charge applicable to all water connections shall be immediately and automatically increased by six percent (6%) on each May first beginning on May 1, 2030.

- (B) Any water user that consumes, on average, more than one hundred and fifty thousand cubic feet (150,000 ft.<sup>3</sup>) of water per month is and shall be deemed a “bulk water user.” Bulk water users shall pay the following rates in lieu of the amounts listed in subpart (A) of this Section, above:

- (1) Monthly Billing Cycle: all bulk water users shall be billed on a monthly basis.
- (2) Base Bulk-User Water Charge: For the first two hundred cubic feet (200 ft.<sup>3</sup>) used in a given billing cycle, the bulk water user shall pay a flat fee of \$14.16.
- (3) Volumetric Bulk-User Water Charge: For every hundred cubic feet (100 ft<sup>3</sup>), or part thereof, used in excess of two hundred cubic feet (200 ft.<sup>3</sup>) of water in a given billing cycle, the bulk water user shall pay an additional charge of \$5.57.
- (4) Every year on the first of May, both the base bulk-user water charge and the volumetric bulk-user water charge applicable to all water connections shall be immediately and automatically increased, without additional notice, as follows:

Implementation Date	5/1/2023	5/1/2024	5/1/2025	5/1/2026	5/1/2027	5/1/2028	5/1/2029
Base Bulk User-Water Charge	14.16	\$ 17.41	\$ 21.42	\$ 26.34	\$ 32.40	\$ 39.21	\$ 43.92
Volumetric Bulk-User Water Charge	5.57	\$ 6.85	\$ 8.43	\$ 10.36	\$ 12.75	\$ 15.42	\$ 17.27

Unless otherwise ordained by the City Council, the base bulk-user water charge and volumetric bulk-user water charge applicable to all water connections shall be immediately and automatically increased by six percent (6%) on each May first beginning on May 1, 2030.

\* \* \*

**SECTION 3:** Title 13 (Water and Sewer), Chapter 13.24 (Rates and Charges), Section 13.24.013 (Basic User Rate) is hereby amended to read as follows:

**§13.24.013 MINIMUM CHARGE AND BASIC USER RATE FOR WASTEWATER SERVICE.**

(A) **Metered Connections:** For use of wastewater service, as provided by the city, the following rates and charges shall apply to all metered wastewater connections (except with regards to “bulk wastewater users,” as described in subpart (B) hereof):

- (1) **Minimum Wastewater Charge:** For the first four hundred cubic feet (400 ft.<sup>3</sup>) of wastewater discharged in a given billing cycle, all wastewater users shall be charged a flat fee of \$27.29.
- (2) **Basic Wastewater User Rate:** For every hundred cubic feet (100 ft.<sup>3</sup>), or part thereof, discharged in excess of four hundred cubic feet (400 ft.<sup>3</sup>) of wastewater in a given billing cycle, every wastewater user shall be billed an additional charge of \$6.40.
- (3) **Automatic Annual Rate Increase:** Every year on the first of May, both the minimum wastewater charge and the basic wastewater user rate applicable to all metered wastewater connections shall be immediately and automatically increased, without additional notice, as follows:

Implementation Date	5/1/2023	5/1/2024	5/1/2025	5/1/2026	5/1/2027	5/1/2028	5/1/2029
Minimum Wastewater Charge	27.27	\$ 30.02	\$ 33.02	\$ 36.32	\$ 38.14	\$ 40.05	\$ 42.05
Basic Wastewater User Rate	6.40	\$ 7.04	\$ 7.75	\$ 8.52	\$ 8.95	\$ 9.40	\$ 9.87

Unless otherwise ordained by the City Council, the minimum wastewater charge and basic wastewater user rate applicable to all metered wastewater connections shall be immediately and automatically increased by five percent (5%) on each May first beginning on May 1, 2030.

(B) **Bulk-Use Connections:** Any metered wastewater user whose average discharge is in excess of one hundred and fifty thousand cubic feet (150,000 ft.<sup>3</sup>) per month is and shall be deemed a “bulk wastewater user.” Bulk wastewater users shall pay the following rates in lieu of the amounts listed in subpart (A) of this Section, above:

- (1) **Monthly Billing Cycle:** all bulk wastewater users shall be billed on a monthly basis.
- (2) **Minimum Wastewater Bulk-User Charge:** For the first two hundred cubic feet (200 ft.<sup>3</sup>) of wastewater discharged in a given billing cycle, all bulk wastewater users shall be charged a flat fee of \$13.65.
- (3) **Basic Wastewater Bulk-User Rate:** For every hundred cubic feet (100 ft.<sup>3</sup>), or part thereof, discharged in excess of two hundred cubic feet (200 ft.<sup>3</sup>) of wastewater in a given billing cycle, every bulk wastewater user shall be billed an additional charge of \$9.59.

**Automatic Annual Rate Increase:** Every year on the first of May, both the minimum wastewater bulk-user charge and the basic wastewater bulk-user



rate shall be immediately and automatically increased, without additional notice, as follows:

Implementation Date	5/1/2023	5/1/2024	5/1/2025	5/1/2026	5/1/2027	5/1/2028	5/1/2029
Bulk-User Minimum Charge	13.65	\$ 15.02	\$ 16.52	\$ 18.17	\$ 19.08	\$ 20.03	\$ 21.32
Bulk-User	9.59	\$ 10.55	\$ 11.60	\$ 12.76	\$ 13.40	\$ 14.07	\$ 14.77

Unless otherwise ordained by the City Council, the minimum wastewater bulk-user charge and the basic wastewater bulk-user rate shall be immediately and automatically increased by five percent (5%) on each May first beginning on May 1, 2030.

(C) Non-Metered Residential Connections:

- (1) All non-metered residential wastewater users of the wastewater facilities shall pay a minimum flat-rate charge per billing cycle adequate to cover: (i) the applicable debt service charge, (ii) the minimum service charge applicable to metered connections, and (iii) a residential non-metered basic wastewater user rate of \$78.50.
- (2) No non-metered residential user may discharge more than 1,200 cubic feet of wastewater in any given billing cycle.

Every year on the first of May, the residential non-metered basic wastewater user rate shall be immediately and automatically increased, without additional notice, as follows:

Implementation Date	5/1/2023	5/1/2024	5/1/2025	5/1/2026	5/1/2027	5/1/2028	5/1/2029
Basic User Rate (Non-Metered Residential)	78.50	\$ 86.35	\$ 94.98	\$ 104.48	\$ 109.70	\$ 115.19	\$ 120.94

Unless otherwise ordained by the City Council, the residential non-metered basic wastewater user rate shall be immediately and automatically increased by five percent (5%) on each May first beginning on May 1, 2030.

(D) Non-Metered Commercial, Industrial, and Governmental Connections:

- (1) All non-metered commercial, industrial, or governmental users of the wastewater facilities shall pay a minimum flat-rate charge per billing cycle adequate to cover (i) the applicable debt service charge, (ii) the minimum service charge applicable to metered connections, and (iii) a commercial non-metered basic wastewater user rate of \$129.68.
- (2) No non-metered commercial, industrial, or governmental user may discharge more than 2,000 cubic feet of wastewater in any given billing cycle.

Every year on the first of May, the commercial non-metered basic wastewater user rate shall be immediately and automatically increased, without additional notice, as follows:

Implementation Date	5/1/2023	5/1/2024	5/1/2025	5/1/2026	5/1/2027	5/1/2028	5/1/2029
Basic User Rate (Non-Metered Commercial, Industrial, and Governmental)	129.68	\$ 142.65	\$ 156.91	\$ 172.61	\$ 181.24	\$ 190.30	\$ 199.82

Unless otherwise ordained by the City Council, the commercial non-metered basic wastewater user rate shall be immediately and automatically increased by five percent (5%) on each May first beginning on May 1, 2030.

\* \* \*

**SECTION 4:** Title 13 (Water and Sewer), Chapter 13.24 (Rates and Charges), Section 13.24.017 (Sprinkler Water Service Charges) is hereby amended to read as follows:

**§ 13.24.017 SPRINKLER WATER SERVICE CHARGES.**

\* \* \*

- (B) For use of City water service for sprinkler purposes, the following rates and charges shall apply to all metered sprinkler connections:
- Base Sprinkler Charge: For the first four hundred cubic feet (400 ft.3) of water used in a given billing cycle, the user shall pay a flat fee of \$28.30.
  - Volumetric Sprinkler Charge: For every 100 cubic feet (100 ft3), or part thereof, used in excess of four hundred cubic feet (400 ft.3) of water in a given billing cycle, the user shall pay an additional charge of \$5.57.
- (C) Every year on the first of May, both the base sprinkler charge and the volumetric sprinkler charge shall be immediately and automatically increased, without additional notice, as follows:

Implementation Date	5/1/2023	5/1/2024	5/1/2025	5/1/2026	5/1/2027	5/1/2028	5/1/2029
Base Sprinkler Charge	28.30	\$ 34.81	\$ 42.82	\$ 52.67	\$ 64.78	\$ 78.38	\$ 87.79
Volumetric Sprinkler Charge	5.57	\$ 6.85	\$ 8.43	\$ 10.36	\$ 12.75	\$ 15.42	\$ 17.27

Unless otherwise ordained by the City Council, the base sprinkler charge and volumetric sprinkler charge shall be immediately and automatically increased by six percent (6%) on each May first beginning on May 1, 2030.

\* \* \*

**SECTION 5:** In the event that any provision or provisions, portion or portions, or clause or clauses of this Ordinance shall be declared to be invalid or unenforceable by a Court of competent jurisdiction, such adjudication shall in no way affect or impair the validity or enforceability of any of the remaining provisions, portions, or clauses of this Ordinance that may be given effect without such invalid or unenforceable provision or provisions, portion or portions, or clause or clauses.



**SECTION 6:** That all ordinances, resolutions, motions, or parts thereof, conflicting with any of the provisions of this Ordinance, are hereby repealed to the extent of the conflict.

**SECTION 7:** That the City Clerk is hereby directed to publish this Ordinance in pamphlet form.

**SECTION 8:** That this Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.


*[Intentionally Blank]*

PASSED THIS 4 DAY OF DECEMBER, 2023.


	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"/>
Alderman Darrell Jefferson	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alderpersion Tina Oberlin	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alderman Mark Cipiti	<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"/>

  
Christine Vershay-Hall, City Clerk

APPROVED THIS 4 DAY OF DECEMBER, 2023.

  
Raymond R. Soliman, Mayor

ATTEST:

  
Christine Vershay-Hall, City Clerk



## Agenda Memo

Crest Hill, IL

<b>Meeting Date:</b>	March 17, 2025
<b>Submitter:</b>	Ronald J Wiedeman
<b>Department:</b>	Engineering
<b>Agenda Item:</b>	An Ordinance Amending Title 13 (Water And Sewer), Chapter 13.04 (General Provisions), Chapter 13.18 (Water Connections) And Section 13.08.050 (Mandatory Sewer Connection) Of The City Of Crest Hill Code of Ordinances

**Summary:** Attached are the revised chapters 13.04 (General Provisions), 13.18 (Water Connections) and 13.08.050 (Mandatory Sewer Connection) of the city ordinance. These changes are based on the presentation to council at the January 27, 2025 workshop where a discussion was had on revising the current city tap on fees. Attached is the workshop memorandum that was presented at the workshop on the 27<sup>th</sup>. At that meeting the following changes were agreed to and the modified chapters are attached and are being presented to the council today for approval.

### Highlights:

- Revise the current ordinance to create separate water and sanitary fees.
- Water and sanitary sewer connection fees for residential and multifamily dwelling are revised to be in line with the surrounding communities by creating a flat fee plus meter cost that will be increased every other year at a rate of 3%. This flat fee is set at \$4,025.00
- Water and sewer connection fees for commercial, business and industrial have been revised to be calculated using the following formula.
  - Connection Charge equals (PE x Current Rate per PE) x Fixed Fee based on building size plus meter cost.
- The fee charged for a single PE for commercial, business and industrial has been reduced to \$800 per PE and it is to increase every other year at a rate of 3%. The current rate for a single PE is \$4,387.89
- The minimum PE used commercial, business and industrial for allowed for calculations has been set at 12 which is an increase from the current minimum of 8.5.
- 13.18 "Private Well Connections" language revised to include wording that when a private well needs to be repaired and the cost of the repair exceeds 50% of the water connection fee the resident will need to connect to City Water when it is within 300 ft. With the issues with PFAS and other contaminants in ground water we should be encouraging residents to get their water from cleaner water source.
- 13.08.050 "Mandatory Sewer Connection" language revised to whenever the City's sanitary sewer is within 100 feet of a lot line of any residential, commercial or industrial property, said

property must be connected to the City's sanitary sewer system and pay the equitable connection charges pursuant to Section 13.04.110.

For property which currently has an operational private septic sewer system, that system may continue to be used until such time that it is need of replacement, repair in an amount which exceeds fifty percent (50%) of the equitable sanitary sewer connection charge in Section 13.04.110 or is increased in size. If any of the foregoing conditions are met, the property owner shall connect the property to the City's sanitary sewer system within 90 days.

**Recommended Council Action:** An Ordinance Amending Title 13 (Water And Sewer), Chapter 13.04 (General Provisions), Chapter 13.18 (Water Connections) And Section 13.08.050 (Mandatory Sewer Connection) Of The City Of Crest Hill Code Of Ordinances.

**Financial Impact:**

**Funding Source:** n/a

**Budgeted Amount:** n/a

**Cost:** n/a

**Attachments:**

Workshop Tap on Fee Discussion

Redlined Amd. Section 13.04 (MRS and RW)

Redlined 13.08.050

Redlined 13.18

Draft Ordinance Amending water and sewer conn fees (bb March 11 2025))



## Agenda Memo

Crest Hill, IL

**Meeting Date:** January 27, 2025

**Submitter:** Ronald J Wiedeman

**Department:** Public Works, Engineering and Economic Development.

**Agenda Item:** Tap-On Fee Discussion

**Summary:** Staff has reviewed our current water and sanitary sewer tap-on fees and compared them with what is currently being charged in surrounding communities .

This task was undertaken to make sure that our fees are in line with surrounding communities in which Crest Hill has to compete to attract potential development.

Tap-on fees were collected from the following surrounding communities:

Channahon	Joliet	Shorewood	Romeoville
Lockport	Minooka	Plainfield	

These fees were then summarized as are shown in “Water and Sanitary Sewer Connection Rate 2024-Chart A and Summary of Water and Sanitary Sewer Tap-on Fees-Chart B”

The following was found when comparing surrounding water and sanitary sewer tap-on fees:

1. Crest Hill is the only community that combines both water and sanitary sewer fees in the same calculation.
2. Crest Hill fees for residential or multiple dwelling units are significantly higher. On average our residential fees are approximately 80% higher than the surrounding community’s average costs.
3. Crest Hill fees for commercial developments are much higher compared to surrounding communities for development that are small in building size and high in population equivalent (PE)
4. Crest Hill fees are similar to the surrounding communities average when the PE is low and the building size is large.
5. Crest Hill and Minooka increases rates by 5% each year while Channahon only increases at a rate of 3%. The rest of the communities (Lockport, Joliet, Plainfield, Shorewood and Romeoville) do not have a yearly escalation.

The goals of this are as follows:

- To provide fees that are in line with surrounding communities in which Crest Hill has to compete to attract potential development
- Provide fees that are similar to competing communities so that they are not used as a negotiated tool for developers.

Shown in the attached New Water and Sewer Tap-on Fee Calculations-Chart C are staff recommendations to achieve the goals discussed above. Staff recommends the following:

- Revise the current ordinance to create two separate water and sanitary fees. This will provide guidance to staff on how to handle when only one tap on fee is required. (i.e. a request is made to connect water and not a sanitary sewer).  
Staff is will also be presenting to council a suggested changes to Section 13.18 “Water Connections” to allow language to be added that when a private well needs to be repaired and the cost of the repair exceeds 50% of the water tap-on fee that the resident will need to connect to City Water is available. With the issues with PFAS and other contaminants in ground water we should be encouraging residents to get their water from cleaner water source.
- Create a Flat Fee for Residential Water and Sanitary Sewer Tap on fees in line with the surrounding communities.
- For commercial/ business reduce our current rate per P.E and increase the minimum PE allowed for calculations from 8.5 to 12.
- Suggest a formula in which the tap on rates for water and sanitary sewer are calculated as follows
  - $(PE \times \text{Current Rate per PE}) \times \text{Fixed Fee}$ .
  - See Options provided in the attached spreadsheet named “New Water and Sewer Tap-on Fee Calculation-Chart C.
- Reduce the annual rate from 5% to 3% for the PE rate.
- Increase the flat rate for detached single family homes and multiple dwellings every other year at a rate of 3%.

Staff would recommend the council to go with option 2 as presented. This will achieve the goals set out above to achieve and put the city in a position to compete with the surrounding communities to attract new businesses and residents.

**Recommended Council Action:** To direct staff to work with the city attorney to update Chapter 13.04 and bring back to council for final approval to create a rate structure for water and sanitary tap-on fees per option 2 as recommended by staff.

**Financial Impact:**

**Funding Source:** n/a

**Budgeted Amount:** n/a

**Cost:** n/a

**Attachments:**

Water and Sanitary Sewer Connection Rate 2024-Chart A-B

New Water and Sanitary Sewer Connection Rates-Chart C-D

Charts for Options

**ORDINANCE NO. \_\_\_\_\_****AN ORDINANCE AMENDING TITLE 13 (WATER AND SEWER), CHAPTER 13.04 (GENERAL PROVISIONS), CHAPTER 13.18 (WATER CONNECTIONS) AND SECTION 13.08.050 (MANDATORY SEWER CONNECTION) OF THE CITY OF CREST HILL CODE OF ORDINANCES**

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**WHEREAS**, the City Council of the City of Crest Hill has the authority to adopt ordinances and to promulgate rules and regulations that pertain to its government and affairs and protect the public health, safety, and welfare of its citizens; and

**WHEREAS**, the City of Crest Hill operates a combined waterworks and sewerage system and is expressly authorized by the Illinois Municipal Code to collect a fair and reasonable charge for connection to its system (65 ILCS 5/11-150-1); and

**WHEREAS**, the City Council of the City of Crest Hill has previously established a Code of Ordinances governing its water and sanitary sewer system, including the establishment of equitable connection charges for connecting to the City of Crest Hill water and sanitary sewer system, which Ordinances are codified in Title 13 (Water and Sewer), Chapters 13.04 (General Provisions) through 13.30 (Sewer Use and Wastewater Pretreatment); and

**WHEREAS**, the City Council has from time to time amended, updated, and otherwise modified its Water and Sewer Code Ordinances as needed; and

**WHEREAS**, the City Council has determined that Chapter 13.04 (General Provisions), Chapter 13.18 (Water Connections), and Section 13.08.050 (Mandatory Sewer Connection) of the Crest Hill Code of Ordinances should be amended.

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CREST HILL, WILL COUNTY, ILLINOIS, PURSUANT TO ITS STATUTORY AUTHORITY, AS FOLLOWS:**

**SECTION 1:** The City Council hereby finds that all the recitals contained in the preamble to this Ordinance are true, correct, and complete and are hereby incorporated by reference hereto and made a part hereof.

**SECTION 2:** That Chapter 13.04 (General Provisions), Chapter 13.18 (Water Connections), and Section 13.08.050 (Mandatory Sewer Connection) of the Crest Hill Code of Ordinances are hereby repealed in their entirety and replaced with the following:

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**CHAPTER 13.04: GENERAL PROVISIONS****Section**

- 13.04.005 Chapter 13.30 controlling
- 13.04.010 Supervision of waterworks and sewerage system; City Clerk
- 13.04.020 Service contracts
- 13.04.030 Combined waterworks and sewerage system
- 13.04.040 Maintenance, operation, and rates; depreciation fund
- 13.04.041 Care, upkeep and repair of sewer and water lines
- 13.04.050 Restrictions on existing utility companies
- 13.04.060 Connection to water and sanitary sewer facilities required; restrictions
- 13.04.065 Size of water line connections to new structures
- 13.04.070 Permit for connection required
- 13.04.080 Revocation of connection permit
- 13.04.090 Temporary connection; permit
- 13.04.100 Temporary connection; supervision required
- 13.04.105 Extension of sewer or water stubs
- 13.04.110 Equitable connection charges
- 13.04.111 Usage Reviews within 12 months and PE recalculation; Equitable connection charges for use expansion
- 13.04.120 Service charge for turn-off and turn-on

**Cross reference:**

*Identity Theft Program, see § 2.04.100*

**§ 13.04.005 CHAPTER 13.30 CONTROLLING.**

In the event of a conflict between any chapter or section of this title and Chapter 13.30, Chapter 13.30 shall control.

(Ord. 1878, passed 11-15-21)

**§ 13.04.010 SUPERVISION OF WATERWORKS AND SEWERAGE SYSTEM.**

The full and complete supervision, operation, care maintenance and management of the combined waterworks and sewerage system of the city is placed under the authority of the Director of Public Works or his designee.

(‘78 Code, § 13.04.010) (Ord. 109, passed - -63; Am. Ord. 962, passed 9-18-95)

**§ 13.04.020 SERVICE CONTRACTS.**

The Director of Public Works or his designee is authorized to obtain and enter into on behalf of the city any and all contracts and agreements for furnishing sewer and water service to individual customers, consistent with the rates for such service heretofore established by ordinance or resolution of the City Council. The form of such contracts and agreements for furnishing sewer and water service to individual customers shall be approved by the City Attorney.

(‘78 Code, § 13.04.020) (Ord. 109, passed - -63; Am. Ord. 962, passed 9-18-95)



## General

### **§ 13.04.030 COMBINED WATERWORKS AND SEWERAGE SYSTEM.**

The existing waterworks system in its entirety, together with all additions, improvements and extensions thereto that may hereafter be made, and the existing sewerage system in its entirety, together with all additions, improvements and extensions thereto that may hereafter be made, are declared to be a combined system.

('78 Code, § 13.04.030) (Ord. 109, passed - -63)

### **§ 13.04.040 MAINTENANCE, OPERATION AND RATES; DEPRECIATION FUND.**

The existing waterworks and sewerage systems of the city, combined pursuant to the provisions of § 13.04.030, shall be maintained and operated as a single utility, and charges or rates shall be established for the use of such combined system. Such charges or rates shall be reasonable and commensurate with the service performed by such combined system, and sufficient to maintain, operate and provide an adequate depreciation fund, and pay the principal of and interest on any revenue bonds which may be issued, which bonds by their terms are made payable from the revenues of such combined system.

('78 Code, § 13.04.040) (Ord. 109, passed - -63)

### **§ 13.04.041 CARE, UPKEEP AND REPAIR OF SEWER AND WATER LINES.**

(A) The city shall perform the care, upkeep, maintenance, and repair on water service lines only between the water main and to and including the buffalo box. The owner of the premises shall be responsible for the care, upkeep, maintenance, and repair of the balance of the water service lines. The property owner shall be responsible for all repairs of whatever nature from the buffalo box into and including their premises. All water service laterals from any city water main that may be abandoned or deemed impractical for further use or where a new lateral is being substituted serving the property of owner of the premises shall be dug up and disconnected from the main, at the main, and paving restored at the expense of the party abandoning the old service. This section shall not require the digging up of the entire lateral, but only the location where the lateral connects to the main, to allow the valve to be closed. This procedure shall be followed where laterals are abandoned after buildings are demolished and also where a new lateral, if installed, follows the course of the old, or where a new lateral, if installed, follows an entirely different course. It is the intent of this section that no abandoned laterals are to be left connected to the main. All disconnections and plugging shall be completed under the direction of the Director of Public Works or his designee.

(B) Any expense incurred by the city in care, upkeep, maintenance, and repair of a water service line shall be charged against the owner of the property whose water service line was maintained and shall constitute a lien in the amount of the aforesaid expenses on the premises.

(C) The owner of the premises shall perform the care, upkeep, maintenance, and repair of whatever nature on the sewer service lines from the sewer main into and including their premises. All sewer service laterals from any city sewer main that may be abandoned or deemed impractical for further use or where a new lateral is being substituted serving the property or owner of the premises shall be dug up and disconnected from the main, at the main, and paving restored at expense of the party abandoning the old service. This section shall not require the digging up of the entire lateral, but only the location where the lateral connects to the main, to allow the service connection to be plugged. This procedure shall be followed where laterals are abandoned after buildings are demolished and also where a new lateral, if installed, follows the course of the old or where a new lateral, if installed, follows an entirely different course. It is the intent of this section that no abandoned sewer service laterals are to be left connected to the main. All disconnections and plugging shall be completed under the direction of the Director of Public Works or his designee.

(D) Any expense incurred by the city in care, upkeep, maintenance, and repair to a sewer service lateral shall be charged against the owner of the property whose sewer service line was maintained and shall constitute a lien in the amount of the aforesaid expenses on the premises.  
(‘78 Code, § 13.04.041) (Ord. 432, passed - -77)

#### **§ 13.04.050 RESTRICTIONS ON EXISTING UTILITY COMPANIES.**

(A) No corporation, company, association, joint stock company or association, firm, partnership or individual, and lessees, trustees or receivers appointed by any court whatsoever that may be or shall hereafter own, control, operate or manage, directly or indirectly, for public use, any plant, equipment or property used or to be used for or in connection with the production, storage, transmission, sale, delivery or furnishing of heat, coal, light, power, electricity, water or the disposal of sewage shall extend or otherwise amplify its plant or other facility for such purposes without the permission of the City Council.

(B) No provision of this section shall be construed to prohibit the licensing and franchising to authorize engaging in the business of production, storage, transmission, sale, delivery or furnishing of heat, coal, light, power, electricity, water, or the disposal of sewage of existing businesses.  
(‘78 Code, § 13.04.050) (Ord. 42, passed - -61)

#### **§ 13.04.060 CONNECTION TO WATER AND SANITARY SEWER FACILITIES REQUIRED; RESTRICTIONS.**

(A) All owners of new construction shall be required to connect to and pay all equitable connection charges prescribed by the city for connection to the city’s water and sanitary sewer system where the location of sewer and water service is within the distance from the property as stated in Sections 13.18 and 13.08.050. All equitable connection charges shall be paid at the time of application for the building permit and connection to the water and sanitary sewer system shall be made prior to any occupancy in the new building or structure. No building permit shall be issued until all equitable connection charges and building permit fees are paid.

(B) Connections to the city’s sanitary sewer system and municipal sewage treatment facilities shall be limited to one connection per subdivided lot, including lots heretofore and hereafter subdivided. Such connection shall be predicated upon one kitchen unit per lot.

## General

(C) The Building Commissioner or his designee is directed and ordered not to issue any building permits for the construction of buildings where the buildings contain more than one unit. This division shall not apply where the City Council has allowed the erection of a planned unit development. ('78 Code, § 13.04.060) (Ord. 115, passed - -64; Am. Ord. 301, passed - -72; Am. Ord. 824, passed - -91; Am. Ord. 1637, passed 8-5-13; Am. Ord. 1878, passed 11-15-21)

### **§ 13.04.065 SIZE OF WATER LINE CONNECTIONS TO NEW STRUCTURES.**

For any new structure, the erection of which is accomplished pursuant to a building permit issued on or after October 1, 1990, the diameter of the water line from its point of connection with the city water main to its entry into the structure must be not less than one inch. This requirement shall not be imposed upon the size of water lines within the enclosure of the structure itself, once the line has been attached to the water meter servicing the structure. However, if the structure is being serviced by an existing buffalo box and water main which provides for service of less than one inch, the service to the new structure shall be not less than the size opening provided by the buffalo box. ('78 Code, § 13.04.070) (Ord. 773, passed - -90; Am. Ord. 809, passed - -91)

### **§ 13.04.070 PERMIT FOR CONNECTION REQUIRED.**

It is unlawful for any person to connect to any sewer and water main owned by or operated by the city without first obtaining a permit therefor. ('78 Code, § 13.04.070) (Ord. 164, passed - -66)

### **§ 13.04.080 REVOCATION OF CONNECTION PERMIT.**

It is unlawful for any person to continue to remain connected to a sewer and water main owned by the city after having been notified in writing by certified mail, return receipt requested, that the permit to connect as aforesaid has been revoked. ('78 Code, § 13.04.080) (Ord. 164, passed - -66)

### **§ 13.04.090 TEMPORARY CONNECTION; PERMIT.**

Permits for temporary connection may be obtained by making requests therefor with the Building Department, which application for temporary permit shall state the location of the property, either by street address or by reference to a lot in a recorded subdivision, stating in the application the reason for the desired connection and the duration of the intended connection. ('78 Code, § 13.04.090) (Ord. 164, passed - -66)

### **§ 13.04.100 TEMPORARY CONNECTION; SUPERVISION REQUIRED.**

It is unlawful for any temporary connection to be made to a sewer and water main owned by the city without authorization from the Director of Public Works or his designee. Any approved temporary connection shall be performed by a qualified person under the supervision of the Director of Public Works or his designee. ('78 Code, § 13.04.100) (Ord. 165, passed - -66; Am. Ord. 962, passed 9-18-95)

## General

**§ 13.04.105 EXTENSION OF SEWER OR WATER STUBS.**

Whenever a sewer or water line is located on the opposite side of a street adjacent to a property not connected to the City's water and sewer system, it shall be the sole financial responsibility of the property owner seeking connection to the City's water and sewer system to pay for the extension of the water and/or sewer system to a location prescribed by the City Engineer or Public Works Director.  
(‘78 Code, § 13.04.105) (Ord. 824, passed - -91; Am. Ord. 962, passed 9-18-95)

**§ 13.04.110 EQUITABLE CONNECTION CHARGES.**

Any person, firm, corporation, association, club, partnership or any other organization that is required to or seeking to connect any residential, commercial or industrial property, building or structure(s) to the city's water and/or sanitary sewer system shall pay to the city an equitable connection charge. This connection charge shall be paid prior to making any connection to the city's municipal water and/or sanitary sewer system and prior to issuance of any building permit by the city. For residential properties, the equitable connection charge is calculated based on the current flat fee plus the current water meter costs. For industrial, commercial, or business properties, the equitable connection charge is calculated based on a formula using Population Equivalent (PE), the current water meter costs, and fixed fees.

*(A) Population Equivalent (PE) Calculations.*

- (1) Each non-residential applicant seeking to connect to the city's water and/or sanitary sewer system shall submit to the Director of Public Works or his designee a calculation prepared by a professional engineer licensed by the State of Illinois setting forth the anticipated sanitary sewer and water usage requirements of the building, structure, or use proposed to be connected to the city's water and/or sanitary sewer systems, expressed as a number of population equivalents (PE).
  - (a) A separate PE calculation shall be submitted for potable water and sanitary sewer usage and shall be approved by the Director of Public Works or his designee. The greater of the two shall be used by the city in calculating the equitable connection charge(s).
  - (b) The sanitary sewer usage component of the PE calculation shall be calculated in conjunction with and reference to the table of commonly used sewage flows set forth at 35 Ill. Adm Code 370 Appendix B, Table 2, and supplemented with such additional information as the city may reasonably require to determine the sewage flows anticipated to be generated by the building, structure, or use in question under applicable city ordinances. Any industrial sewage flows may be subject to additional pre-treatment and permitting costs pursuant to §13.30 of the Crest Hill City Code.
  - (c) The population equivalent calculation for anticipated water usage may be set equal to the number of population equivalents calculated for sanitary sewer usage pursuant to Section (b) above (for commercial or industrial buildings, structures, or uses that do not involve any use of process water or the generation of commercial or industrial sewage flows). Otherwise, the calculations shall reflect that number of population equivalents of water usage equal to the population equivalents of anticipated sanitary sewer usage determined pursuant to Section (b) above, supplemented

## General

with such additional information as the city may reasonably require to determine the water usage and process water usage anticipated to be generated by the building, structure, or use in question.

(B) *Costs*: The costs to connect to the city water and sanitary sewer system will be calculated separately.

(1) Effective \_\_\_\_\_, 2025, the value of a single PE is \$800.00 for non-residential equitable water and sanitary sewer connection charge calculations.

(C) *Connection Charge Calculations*

(1) Water Connection Charge (WCC)

(a) Residential:

a.  $WCC = \text{Flat Fee} + (\text{city cost for water meter of the required size})$

b. Flat Fee Charges and Meter Costs

- i. Beginning \_\_\_\_\_, 2025 the flat fee for a detached single-family home is \$4,025.00.
- ii. Beginning \_\_\_\_\_, 2025 the flat fee for a multiple family dwelling is \$4,025.00 per dwelling unit.
- iii. The Director of Public Works shall provide the city's current water meter cost for the required meter size.
- iv. On January 1, 2027, the flat fee for a detached single-family home and multiple family dwellings shall be increased 3% and shall be increased by an additional 3% on January 1 of every other year thereafter.

c. Example (as of \_\_\_\_\_, 2025):

- i. Detached single family home with meter cost at \$1,500.00.
- ii.  $\$4,025.00 + \$1,500.00 = \$5,525.00$

## General

(b) Business, Commercial, and Industrial:

a.  $WCC = (\text{Approved PE} \times \text{current PE value per Section B(1) above}) + (\text{city cost for the water meter of the size required}) + \text{Building Size Fee per Chart A in Section (c) below.}$

## b. Meter Costs and Minimum PE

- i. The Director of Public Works shall provide the city's current actual water meter cost for the size required.
- ii. The minimum PE for any Business, Commercial or Industrial property shall be 12.
- iii. On January 1, 2027, the value of a single PE in Section (B)(1) shall be increased 3% and shall be increased by an additional 3% on January 1 of every other year thereafter.

## c Building Size Fee-Chart A

<u>Building Size</u>	<u>Fee</u>
0 sf to less than 10,000 sf	\$1,500.00
10,000 sf to 50,000 sf	\$6,500.00
50,001 sf to less than 100,000 sf	\$10,000.00
Over 100,000 sf	\$20,000.00

## d. Example (as of \_\_\_\_\_, 2025):

- i. Approved Population Equivalent-5; 50,000 sf building; water meter cost of \$1,500.00.
- ii.  $12 \times \$800.00 + \$1,500.00 + \$1,500.00 = \$17,600.00$

## (2) Sewer Connection Charge (SCC)

(a) Residential:

a.  $SCC = \text{Flat Fee} + (\text{city cost of water meter of the required size})$

## b. Flat Fee Charges and Meter Costs

- i. Beginning \_\_\_\_\_, 2025, the flat fee for a detached single-family home is \$4,025.00.
- ii. Beginning \_\_\_\_\_, 2025, the flat fee for a multiple family dwelling is \$4,025.00 per dwelling unit.
- iii. The Director of Public Works shall provide the city's actual current water meter cost for the size required.
- iv. On January 1, 2027, the flat fee for a detached single-family home and multiple family dwellings shall be increased 3% and shall be increased by an additional 3% on January 1 of every other year thereafter.



## General

1

## c. Example:

i. Detached single family home with meter cost of \$1,500.00.

ii.  $\$4,025.00 + \$1,500.00 = \$5,525.00$ (b) Business, Commercial and Industrial:a.  $SCC = (\text{Approved PE} \times \text{current PE value}) + (\text{city current cost for water meter of the size required}) + \text{Building Size Fee per Chart B in Section (c) below.}$ 

## b. Meter Costs and Minimum PE

i. The Director of Public Works shall provide the city's current actual water meter cost for the size required.

ii. The minimum PE for any Business, Commercial or Industrial property shall be 12.

iii. On January 1, 2027, the value of a single PE in Section (B)(1) shall be increased 3% and shall be increased by an additional 3% on January 1 of every other year thereafter.

## c. Building Size Fee-Chart B

Building Size	Fee
0 sf to less than 10,000 sf	\$1,500.00
10,000 sf to 50,000 sf	\$6,500.00
50,001 sf to less than 100,000 sf	\$10,000.00
Over 100,000 sf	\$20,000.00

## d. Example:

iii. Approved Population Equivalent-14; 150,000 sf building; water meter at \$1,500.00.

iv.  $14 \times \$800.00 + \$1,500.00 + 20,000.00 = \$32,700.00$ (D) *Special Provisions*

(1) Any connection to the city's water and/or sanitary sewer system which takes place more than twelve (12) months after payment of the equitable connection charges in this this Section 13.04.110 shall be subject to any increases in connection charges which have taken effect following the expiration of the 12-month building permit.

(E) *Use of Connection Charges.* All connection charges shall be used for the maintenance, repair or replacement of the city's sanitary sewer system, sewage collection and treatment facilities, the city's water production and distribution facilities, and the construction of any new such facilities.

## General

*Administration.* The city Public Works Director or his designee shall in all instances assess the appropriate equitable connection charge. ('78 Code, 13.04.110) (Ord. 692, passed - -88; Am. Ord. 962, passed 9-18-95; Am. Ord. 952, passed 5-1-95; Am. Ord. 1039, passed 10-6-97; Am. Ord. 1112, passed 11-15-99; Am. Ord. 1268, passed 10-21-02. Am. Ord. 1815, passed 7-1-19)

### **§ 13.04.111 USAGE REVIEWS.**

#### *(A) Sewer and water usage reviews.*

(1) After twelve (12) months of occupancy for a new business, commercial or industrial use connected to the city's water and/or sanitary sewer system, the city has the right to review actual water and sanitary sewer system usage. as reflected by the water and sewer billings for the property. In the event that the actual water and sanitary sewer system usage reflected by the billings to the water and/or sewer account exceeds the approved PE calculation for the business, commercial or industrial use, the City shall have the right to impose additional water and sanitary sewer connection charges based on the actual PE.

(2) Subject to subsection (B) below, the city reserves the right to conduct a review in connection with the submission of any application to the city for any permit, approval, review or other action involving or relating to any change in the use, expansion of the same or similar use, occupancy, development, construction or ownership of any commercial or industrial building or structure and to impose additional water and sanitary sewer connection charges as set forth above where such review demonstrates that the proposed change in the use, expansion of the same or similar use, occupancy, development, construction or ownership of any business, commercial or industrial building or structure increase water and sanitary sewer system usage in the future over the usage demonstrated by water and sanitary sewer billings during the prior twelve-month (12)h period. In connection with a review initiated in connection with the submission of an application to the city for any permit, approval, review or other action involving or relating to any change in the use, expansion of the same or similar use, occupancy, development, construction or ownership of any business, commercial or industrial building or structure, the applicant shall provide the city with the calculations as described in 13.04.110, which will reflect water and sanitary sewer usage based on the proposed change in the use, occupancy, development, construction or ownership of the business, commercial or industrial building or structure.

Overage or additional water and sanitary sewer usage costs shall be calculated as described in 13.04.110.

### **§ 13.04.120 SERVICE CHARGE FOR TURN-OFF AND TURN-ON.**

Whenever any person requests that the city turn off or turn on any water service outside of the normal business hours of the Public Works Department resulting in an overtime call out to any residential, commercial or industrial user, a \$100 service charge for each requested turn-off and turn-on shall be imposed upon the person or entity making the request.

('78 Code, 13.04.110) (Ord. 572, passed - -82; Am. Ord. 962, passed 9-18-95; Am. Ord. 1878, passed 11-15-21)

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### 13.18 WATER CONNECTIONS

#### Section

- 13.18.010 New private water wells unlawful
- 13.18.011 Connection required to city water system where repairs to existing well exceed 50% of the City's Equitable Water Connection Charge in §13.04.110.
- 13.18.012 Permit for well repair work required
- 13.18.013 Repairs to existing well unlawful when repair costs exceed 50% of the City's Equitable Water Connection Charge in §13.04.110
- 13.18.014 Connection required to city water system where city water system is available
- 13.18.020 Private water well use
- 13.18.030 Shut off valves required on each unit

#### **§13.18.010 NEW PRIVATE WATER WELLS UNLAWFUL.**

It is unlawful for any person, partnership, corporation, trustee or landowner to install a new private well on property within the corporate limits of the City.  
(ord. 1878, passed 11-15-21)

#### **§13.18.011 CONNECTION REQUIRED TO CITY WATER SYSTEM WHERE REPAIRS TO EXISTING WELL EXCEED 50% OF THE CITY'S EQUITABLE WATER CONNECTION CHARGE IN §13.04.110.**

The owner of any property within the corporate limits of the City which is served by a potable water well shall be required to connect the property to the City's water system and properly cap the well if the cost to repair the existing well exceeds fifty percent (50%) of the Equitable Water Connection Charge calculated per Section 13.04.110 of the Crest Hill Code so long as a watermain is located within 300 feet of the frontage of the property or a water service has been run to the property or into the building or structure.

#### **§13.18.012 PERMIT FOR WELL REPAIR WORK REQUIRED**

All repair work to an existing private water well requires a permit issued by the City Building Department prior to the commencement of any such repair work and it shall be unlawful to have such work performed without a permit.

#### **§13.18.013 REPAIRS TO EXISTING WELL UNLAWFUL WHEN REPAIR COSTS EXCEED 50% OF THE CITY'S EQUITABLE WATER CONNECTION CHARGE IN §13.04.110.**

It shall be unlawful for any person, partnership, corporation, trustee or land owner to perform or have performed any repairs to an existing potable water well if the cost of such

repairs exceeds fifty percent (50%) of the Equitable Connection Charge calculated per Section 13.04.110 of the Crest Hill Code so long as a watermain is located within 300 feet of the frontage of the property or a water service has been run to the property or into the building or structure.

**§13.18.014 CONNECTION REQUIRED TO CITY WATER SYSTEM WHERE CITY WATER SYSTEM IS AVAILABLE.**

Any residential, commercial or industrial property within the corporate limits of the city not currently connected to the City's water system shall connect to and use the City's water system when a watermain is located within 300 feet of the frontage of the property or a water service run to the property or into the building. (ord. 1878, passed 11-15-21)

**§13.18.020 PRIVATE WATER WELL USE.**

No person, partnership, corporation, trustee or landowner shall use any private water well or water source that does not conform to the minimum requirements prescribed by the Will County and State of Illinois Departments of Health. Whenever a property utilizing a private water well changes ownership, the new owner shall provide to the City a certification from the Will County or State of Illinois Department of Public Health that the private water well meets the minimum requirements for safety of potable water. (ord. 1878, passed 11-15-21)

**§13.18.030 SHUT-OFF VALVES REQUIRED ON EACH UNIT.**

Any new multi-unit residential, commercial, or industrial construction shall have one buffalo box or city shut-off valve per unit located outside of the building in the existing right-of-way or city easement. The buffalo box location shall be marked in the curb outside of the property line with a "W" marking. Each residential, commercial or industrial unit shall be required at the owner's sole cost an automatic shut-off meter (alloy) whenever said unit is sold or otherwise changes ownership, or at any time a building permit for that unit is applied for with the city. (ord. 1878, passed 11-15-21)

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### **§13.08.050 MANDATORY SEWER CONNECTION**

Whenever the City's sanitary sewer is within 100 feet of a lot line of any residential, commercial or industrial property, said property must be connected to the City's sanitary sewer system and pay the equitable connection charges pursuant to Section 13.04.110. For property which currently has an operational private septic sewer system, that system may continue to be used until such time that it is need of replacement, repair in an amount which exceeds fifty percent (50%) of the equitable sanitary sewer connection charge in Section 13.04.110 or is increased in size. If any of the foregoing conditions are met, the property owner shall connect the property to the City's sanitary sewer system within 90 days.

\*\*\*

**SECTION 3:** In the event that any provision or provisions, portion or portions, or clause or clauses of this Ordinance shall be declared to be invalid or unenforceable by a Court of competent jurisdiction, such adjudication shall in no way affect or impair the validity or enforceability of any of the remaining provisions, portions, or clauses of this Ordinance that may be given effect without such invalid or unenforceable provision or provisions, portion or portions, or clause or clauses.

**SECTION 4:** That all ordinances, resolutions, motions, or parts thereof, conflicting with any of the provisions of this Ordinance, are hereby repealed to the extent of the conflict.

**SECTION 5:** That the City Clerk is hereby directed to publish this Ordinance in pamphlet form.

**SECTION 6:** That this Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

*[Left Intentionally Blank]*

PASSED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 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 \_\_\_\_ DAY OF \_\_\_\_\_, 2025.

\_\_\_\_\_  
Raymond R. Soliman, Mayor

ATTEST:

\_\_\_\_\_  
Christine Vershay-Hall, City Clerk



## City Council Agenda Memo

Crest Hill, IL

**Meeting Date:** 3/12/2025

**Name:** Patrick Ainsworth, AICP, Community & Economic Development Director

**Department:** Community Development

**Topic:** Approve a Resolution to adopt the 2025 Zoning Map

**Summary:** By March 31<sup>st</sup> of each year, the Illinois State Statute requires that all municipalities adopt an official zoning map reflecting any zoning changes that occurred from January 1<sup>st</sup> to December 31<sup>st</sup> of the previous year. The Zoning Map attached to this memo has been updated to include all rezonings and special uses that have occurred last calendar year. Also, a list of zoning requests and their corresponding locations is provided below showcasing any rezonings and special uses that are now reflected on the zoning map. A resolution approving the 2025 Official Zoning Map has also been included for your consideration.

ORD #	Approval Date	PIN	Location/Address	Applicant	Type of Request	Requested Change
1978	4/1/2024	05-06-01-204-081-0000	2551 Theodore	Cozy Pawz Accommodations LLC	Special Use	Special Use for Dog Daycare and Boarding Facility
1984	5/6/2024	11-04-33-100-004-0000	425 Caton Farm	Platinum Triple Play LLC	Special Use	Baseball/Softball Training Academy
1986	5/20/2024	11-04-19-400-007-0000	16664 Weber Road	Gas N Wash/RR Crest Hill	Special Use	Special Use for PUD/Major Change
1990	7/15/2024	11-04-30-102-012-0000	Lot 17 of the Crest Hill Business Park	Midwest Industrial Funds	Special Use/PUD	A Preliminary and Final PUD for an Industrial Building
1996	9/3/2024	06-03-25-421-028-0000	Farm Road and Plum Drive	Raphael Prado	Rezoning	Rezoning from R-1A to R-1B

**Recommended Council Action:** Staff recommends that the Mayor and City Council approve the attached Resolution, formally adopting the 2025 Zoning Map.

**Financial Impact:** N/A

**Funding Source:** Budgeted Amount:

**Attachments:** Resolution and DRAFT 2025 Zoning Map.

**RESOLUTION NO. \_\_\_\_****A RESOLUTION ADOPTING THE 2025 ZONING MAP FOR THE  
CITY OF CREST HILL, WILL COUNTY, ILLINOIS**

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**WHEREAS**, the City of Crest Hill is non-home rule municipality within Article VII, Section 6A of the Illinois Constitution and, pursuant to the powers granted to it under 65 ILCS 5/1-1 *et seq.*; and

**WHEREAS**, the City of Crest Hill is authorized by the Illinois Municipal Code, Article 11, Divisions 13 and 15, to regulate land use through Zoning Ordinances, and has the power to annex territory and approve maps and plats; and

**WHEREAS**, the Corporate Authorities of the City of Crest Hill have consistently exercised their zoning authority pursuant to the Illinois Municipal Code, Divisions 13 and 15, and hereby desire to adopt a revised zoning map reflecting annexations and map amendments in effect as of December 31, 2024; and

**WHEREAS**, the Corporate Authorities of the City of Crest Hill find that the proposed 2025 Zoning Map, attached hereto as Exhibit A, accurately depicts all zoning districts, boundaries and map amendments of and for the City of Crest Hill as of December 31, 2024.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Crest Hill, Will County, Illinois, As Follows:

**SECTION 1: ADOPTION OF THE 2023 ZONING MAP.** That the 2025 Zoning Map attached hereto as Exhibit A and incorporated herein by reference is hereby adopted in its entirety as the Official Zoning Map of the City of Crest Hill and thereby determines the boundaries of the zoning districts pursuant to 65 ILCS 5/11-13-1 and 2.

**SECTION 2: PUBLICATION OF OFFICIAL ZONING MAP.** That the City Clerk is directed to publish a notice regarding the availability of the 2025 Zoning Map following passage of this Resolution.

**SECTION 3: EFFECTIVE DATE.** The 2025 Zoning Map shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

*[Left Intentionally Blank]*

RESOLVED THIS 17<sup>TH</sup> DAY OF MARCH, 2025.

	Aye	Nay	Absent	Abstain
Alderman 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 17<sup>TH</sup> DAY OF MARCH, 2025.

\_\_\_\_\_  
Raymond R. Soliman, Mayor

ATTEST:

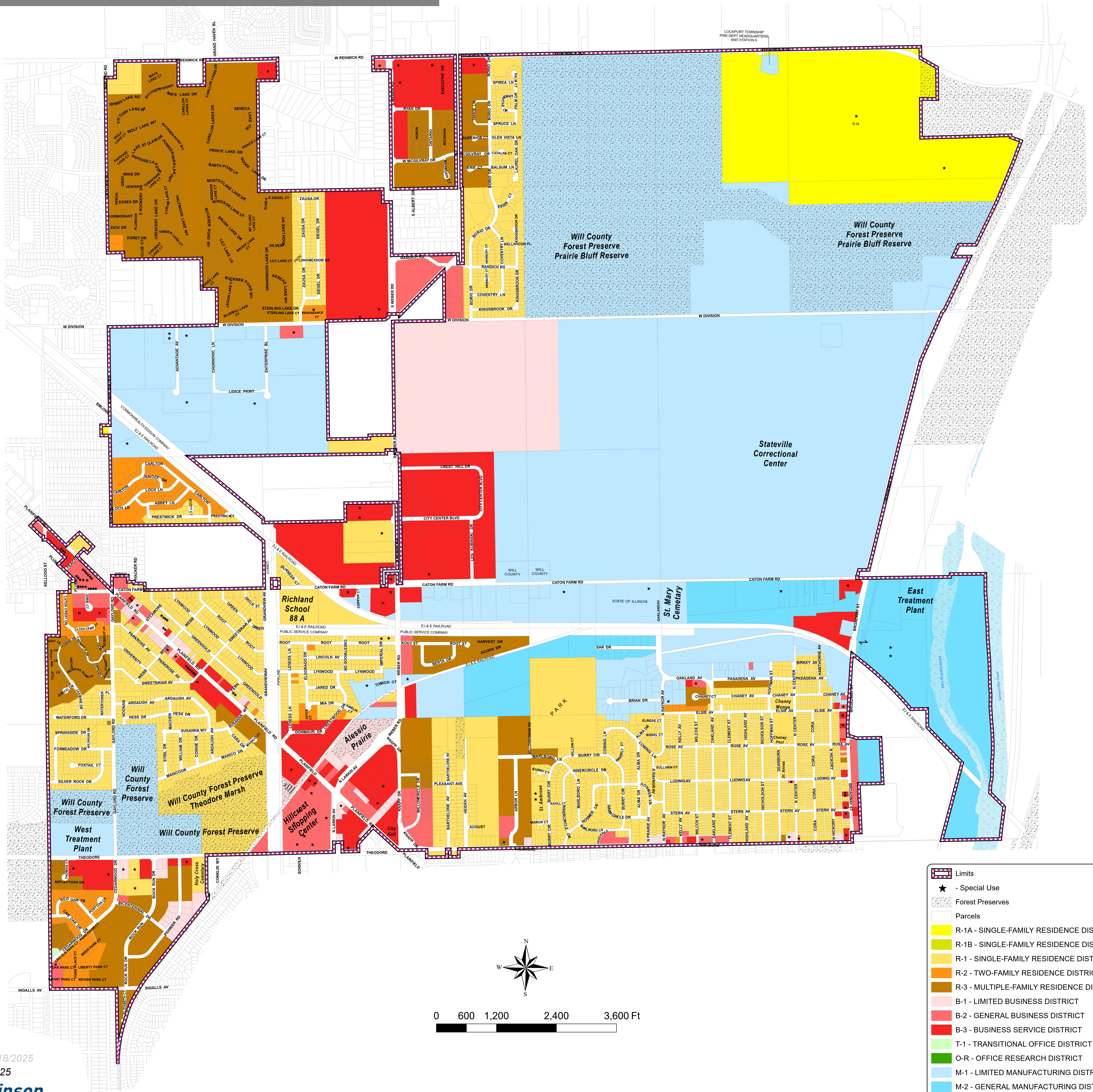
\_\_\_\_\_  
Christine Vershay-Hall, City Clerk

# **EXHIBIT A**



# City of Crest Hill

## Zoning Map 2025



Last Updated: 02/18/2025

Adopted: 03/17/2025



# Proclamation

## DECLARING THE MONTH OF MARCH 2025 AS BLEEDING DISORDER AWARENESS MONTH IN THE CITY OF CREST HILL

**WHEREAS**, Hemophilia and bleeding disorders, which share the inability to form a proper blood clot, are characterized by extended bleeding after injury, surgery or trauma and can lead to significant morbidity and can be fatal if not treated effectively; and

**WHEREAS**, Hemophilia is a genetic disease in which the blood will not clot properly because a specific clotting factor is missing or defective. Significant advances have been made in the diagnosis and treatment of hemophilia. Methods of early diagnosis provide the means to institute preventive measures at an early age; and

**WHEREAS**, this month in Illinois will generate greater awareness and understanding of not only hemophilia but all inheritable Bleeding Disorders, including von Willebrand disease; and

**WHEREAS**, this month will foster a greater sense of community and shared purpose among individuals with all inheritable Bleeding Disorders; and

**WHEREAS**, this month as Bleeding Disorders Awareness Month will elevate awareness of and engagement in the inheritable bleeding disorders journey beyond our community to the general public, enabling the prevention of illness, unnecessary procedures, and disability; and

**WHEREAS**, Proper medical treatment for people with Bleeding Disorders, and public awareness and acceptance of this medical condition, will allow the individual to live a normal, productive, and independent life and will dispel many of the common misconceptions of the disease.

**NOW THEREFORE**, I, Raymond R. Soliman, by virtue of the authority vested in me as the Mayor of the City of Crest Hill, do hereby proclaim the month of March, 2025 as

### BLEEDING DISORDER AWARENESS MONTH

**IN WITNESS WHEREOF**, I have hereunto set my hand and caused the Corporate Seal of the City of Crest Hill this 17<sup>th</sup> day of March, 2025.

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Raymond R. Soliman, Mayor



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**Agenda Memo****Crest Hill, IL**

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<b>Meeting Date:</b>	March 17, 2025
<b>Submitter:</b>	Mayor Raymond R. Soliman
<b>Department:</b>	Mayor's Office
<b>Agenda Item:</b>	Proclamation Declaring the Month of March 2025 as Bleeding Disorder Awareness Month in the City of Crest Hill

**Summary:** Ms. Genny Moore will be at the March 17, 2025 city council meeting to accept the Proclamation and to address city council.

**Recommended Council Action:****Financial Impact:****Funding Source:****Budgeted Amount:****Cost:****Attachments:**

## Report Criteria:

Detail report type printed

[Report]. Check Issue Date = 02/25/2025,03/01/2025,03/18/2025

Vendor Number	Name	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date	GL Period	GL Account
16	Action Flag C	AF2435	FLAGS	01/31/2025	3,091.39	3,091.39	23918	03/18/2025	225	01045400
Total 16:					3,091.39	3,091.39				
46	Republic Ser	0721-008355	FEBRUARY 2025 MON	02/20/2025	117,091.05	117,091.05	23976	03/18/2025	225	80005300
Total 46:					117,091.05	117,091.05				
82	Vestis	6030385773	UNIFORMS FOR STP	02/26/2025	29.66	29.66	23991	03/18/2025	225	07085344
		6030385773	UNIFORMS FOR WATE	02/26/2025	20.88	20.88	23991	03/18/2025	225	07065344
		6030385774	UNIFORMS FOR FLEE	02/26/2025	134.06	134.06	23991	03/18/2025	225	01035344
		6030385774	UNIFORMS FOR STRE	02/26/2025	118.56	118.56	23991	03/18/2025	225	01035344
		6030385774	MATS FOR PUBLIC WO	02/26/2025	14.38	14.38	23991	03/18/2025	225	01045400
		6030385774	UNIFORMS FOR BUILD	02/26/2025	10.71	10.71	23991	03/18/2025	225	01045344
		6030388091	UNIFORMS FOR STP	03/05/2025	29.66	29.66	23991	03/18/2025	225	07085344
		6030388091	UNIFORMS FOR WATE	03/05/2025	20.88	20.88	23991	03/18/2025	225	07065344
		6030388092	UNIFORMS FOR FLEE	03/05/2025	13.06	13.06	23991	03/18/2025	225	01035344
		6030388092	UNIFORMS FOR STRE	03/05/2025	58.06	58.06	23991	03/18/2025	225	01035344
		6030388092	MATS FOR PUBLIC WO	03/05/2025	8.60	8.60	23991	03/18/2025	225	01045400
		6030388092	UNIFORMS FOR BUILD	03/05/2025	10.71	10.71	23991	03/18/2025	225	01045344
Total 82:					469.22	469.22				
112	Accurate Em	AUR2309361	BACKGROUND CHECK	03/01/2025	146.69	146.69	23917	03/18/2025	225	01105300
Total 112:					146.69	146.69				
113	Austin-Tyler	Highland & C	HIGHLAND AND CORA	02/19/2025	5,056.45	5,056.45	23923	03/18/2025	225	13007640
Total 113:					5,056.45	5,056.45				
171	Brent Hasser	1007	CONSULTNG SERVICE	02/28/2025	2,500.00	2,500.00	23924	03/18/2025	225	01105300
Total 171:					2,500.00	2,500.00				
187	Christopher	199266	CH BUSINESSS PARK	03/03/2025	2,761.25	2,761.25	23927	03/18/2025	225	01035330
		199267	DESIGN-MCGILVERY A	03/03/2025	10,456.73	10,456.73	23927	03/18/2025	225	05005330
		199268	DESIGN HILLCREST W	03/03/2025	1,368.75	1,368.75	23927	03/18/2025	225	12007602
		199269	2025 ROADWAY-DESIG	03/03/2025	14,605.40	14,605.40	23927	03/18/2025	225	35005330
		199270	CH BUSINESSS PARK	03/03/2025	9,950.00	9,950.00	23927	03/18/2025	225	01035330
		199271	PARKROSE-PROFESSI	03/03/2025	10,590.00	10,590.00	23927	03/18/2025	225	12007620
		199272	WILCOX CONSTRUCTI	03/03/2025	1,401.00	1,401.00	23927	03/18/2025	225	13007640
Total 187:					51,133.13	51,133.13				
206	Camz Comm	25-130	FLEET- UNIT # 947 EQ	02/19/2025	4,365.00	4,365.00	23926	03/18/2025	225	11007301
		25-135	FLEET- UNIT # 946 EQ	03/03/2025	4,365.00	4,365.00	23926	03/18/2025	225	11007301
Total 206:					8,730.00	8,730.00				
285	Cintas Fire P	0F94738708	BACKFLOW TEST AND	02/15/2025	508.89	508.89	23928	03/18/2025	225	01045360

Vendor Number	Name	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date	GL Period	GL Account
Total 285:					508.89	508.89				
320	ComEd 9282	February 202	ELECTRIC - VALVE STA	02/26/2025	26.87	26.87	23933	03/18/2025	225	07065353
Total 320:					26.87	26.87				
323	ComEd 2717	February 202	ELECTIC 1306-1/2 HAR	02/26/2025	31.20	31.20	23930	03/18/2025	225	07075353
Total 323:					31.20	31.20				
324	ComEd 5197	February 202	ELECTRIC - 0 ROOT B	02/26/2025	31.20	31.20	23932	03/18/2025	225	07075353
Total 324:					31.20	31.20				
334	ComEd 3357	February 202	STREET LIGHTS ON E	02/22/2025	278.45	278.45	23931	03/18/2025	225	01035351
Total 334:					278.45	278.45				
401	Matthew Dal	Clothing Rei	FY 25 CLOTHING REIM	02/27/2025	470.86	470.86	23962	03/18/2025	225	01074107
Total 401:					470.86	470.86				
483	Energenecs I	0049008-IN	PHONE TROUBLESHO	02/27/2025	1,960.00	1,960.00	23937	03/18/2025	225	07065301
Total 483:					1,960.00	1,960.00				
518	Experian	6000030107	EXPERIAN FEB 1 2025	03/02/2025	25.00	25.00	23939	03/18/2025	225	01025310
Total 518:					25.00	25.00				
576	Gallagher Ma	37614	COLD PATCH	02/27/2025	3,602.06	3,602.06	23942	03/18/2025	225	01035400
Total 576:					3,602.06	3,602.06				
601	Global Indust	122897693	FLEET- FLOOR SWEE	02/20/2025	749.15	749.15	23944	03/18/2025	225	01075400
Total 601:					749.15	749.15				
610	Grainger	9424356005	FLEET- SEAL AND DA	03/03/2025	717.78	717.78	23945	03/18/2025	225	01075400
Total 610:					717.78	717.78				
640	Hawkins Inc	6998302	WATER CHEMICALS	02/26/2025	7,188.90	7,188.90	23947	03/18/2025	225	07065421
		7001103	WATER DEPARTMENT	03/04/2025	223.10	223.10	23947	03/18/2025	225	07065361
		7002052	WATER SUPPLIES	03/03/2025	585.46	585.46	23947	03/18/2025	225	07065361
Total 640:					7,997.46	7,997.46				
655	Heritage Corr	14116	2025 HERITAGE CORR	03/01/2025	850.00	850.00	23948	03/18/2025	225	01015321
Total 655:					850.00	850.00				
664	Highland Plu	7460	FURNISHED LABOR A	03/03/2025	502.76	502.76	23949	03/18/2025	225	07065361
Total 664:					502.76	502.76				

Vendor Number	Name	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date	GL Period	GL Account
796	JCM Uniform	808496	MISC. ITEMS-CLARK	02/18/2025	239.90	239.90	23952	03/18/2025	225	01025344
Total 796:					239.90	239.90				
820	Joliet Townsh	Animal Contr	ANIMAL CONTROL SE	03/04/2025	2,500.00	2,500.00	23954	03/18/2025	225	01105300
Total 820:					2,500.00	2,500.00				
826	JP Morgan C	Chewy Feb 2	K9 FOOD	02/05/2025	84.53	84.53	429	02/25/2025	125	01025346
		Comcast 025	WEST STP COMCAST	12/17/2024	369.34	369.34	429	02/25/2025	125	07085350
		Comcast 055	COMCAST FEB18-MAR	02/14/2025	240.53	240.53	429	02/25/2025	125	01105350
		Comcast 060	COMCAST WELL 10	12/26/2024	174.61	174.61	429	02/25/2025	125	07065350
		Dollar Tree	DOLLAR TREE-DOCU	01/15/2025	8.10	8.10	429	02/25/2025	125	01027500
		Flock Safety	FLOCK	02/03/2025	350.00	350.00	429	02/25/2025	125	01065301
		IACP 024305	IACP-DOBCZYK DUES	01/21/2025	220.00	220.00	429	02/25/2025	125	01025345
		ILACP Dobcz	IL ASSOCIATION OF C	02/15/2025	429.00	429.00	429	02/25/2025	125	01025345
		K9 Ballistics	K9 TOY AND BED	01/21/2025	173.40	173.40	429	02/25/2025	125	01025346
		McDonalds F	MEAL REIMBURSEME	02/10/2025	9.39	9.39	429	02/25/2025	125	01025343
		Menards Jan	LITH BATTERY	01/16/2025	3.77	3.77	429	02/25/2025	125	01027500
		Microsoft Feb	SUBSCRIPTION	02/05/2025	163.47	163.47	429	02/25/2025	125	01065300
		Potsolve 606	TELCO	02/16/2025	209.97	209.97	429	02/25/2025	125	01025310
		TeamViewer	TEAMVIEWER	11/29/2024	2,587.50	2,587.50	429	02/25/2025	125	07065301
		The UPS Sto	POSTAGE	01/23/2025	62.18	62.18	429	02/25/2025	125	01105322
		TransUnion J	TRANSUNION JAN 202	02/01/2025	75.00	75.00	429	02/25/2025	125	01025300
Total 826:					5,160.79	5,160.79				
846	Kimball Midw	103110493	DRILL BITS	02/27/2025	29.46	29.46	23958	03/18/2025	225	01045400
		103110493	WASHERS	02/27/2025	18.22	18.22	23958	03/18/2025	225	01045400
		103110493	SAW BLADES	02/27/2025	279.75	279.75	23958	03/18/2025	225	01045400
		103113184	CABLE TIE	02/27/2025	45.89	45.89	23958	03/18/2025	225	07085366
		103113184	GLOVES	02/27/2025	231.80	231.80	23958	03/18/2025	225	07085402
Total 846:					605.12	605.12				
958	Meade, Inc.	711817	TRAFFIC SIGNAL MAIN	02/28/2025	650.22	650.22	23963	03/18/2025	225	01035300
Total 958:					650.22	650.22				
961	Menards	84555	PAPER TOWELS-PAPE	02/21/2025	36.18	36.18	23964	03/18/2025	225	01027500
		84656	PW SUPPLIES	02/24/2025	55.96	55.96	23964	03/18/2025	225	01035400
		84662	BUILDING MAINTENAN	02/24/2025	6.99	6.99	23964	03/18/2025	225	01045400
		84716	BUILDING MAINTENAN	02/25/2025	164.12	164.12	23964	03/18/2025	225	01045400
		84820	BUILDING MAINTENAN	02/28/2025	93.77	93.77	23964	03/18/2025	225	01045400
		84827	RETURNED BUILDING	02/28/2025	18.95-	18.95-	23964	03/18/2025	225	01045400
Total 961:					338.07	338.07				
977	Mid-States O	0251131-IN	2025 MOCIC MEMBER	01/09/2025	200.00	200.00	23966	03/18/2025	225	01025300
Total 977:					200.00	200.00				
991	MOE Fringe	April 2025 Si	APRIL 2025	03/05/2025	2,337.60	2,337.60	430	03/01/2025	225	01034200
		April 2025 Si	APRIL 2025	03/05/2025	487.00	487.00	430	03/01/2025	225	01124200
		April 2025 Si	APRIL 2025	03/05/2025	974.00	974.00	430	03/01/2025	225	01164200
		April 2025 Si	APRIL 2025	03/05/2025	974.00	974.00	430	03/01/2025	225	07064200
		April 2025 Si	APRIL 2025	03/05/2025	1,168.80	1,168.80	430	03/01/2025	225	07074200

Vendor Number	Name	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date	GL Period	GL Account
		April 2025 Si	APRIL 2025	03/05/2025	1,168.80	1,168.80	430	03/01/2025	225	07084200
		April 2025 Si	APRIL 2025	03/05/2025	1,655.80	1,655.80	430	03/01/2025	225	07094200
		April 2025 Si	APRIL 2025	03/05/2025	1,948.00	1,948.00	430	03/01/2025	225	01024200
		April 2025 Si	APRIL 2025	03/05/2025	4,480.40	4,480.40	430	03/01/2025	225	01034200
		April 2025 Si	APRIL 2025	03/05/2025	3,896.00	3,896.00	430	03/01/2025	225	01044200
		April 2025 Si	APRIL 2025	03/05/2025	974.00	974.00	430	03/01/2025	225	01124200
		April 2025 Si	APRIL 2025	03/05/2025	1,948.00	1,948.00	430	03/01/2025	225	01164200
		April 2025 Si	APRIL 2025	03/05/2025	1,266.20	1,266.20	430	03/01/2025	225	07064200
		April 2025 Si	APRIL 2025	03/05/2025	681.80	681.80	430	03/01/2025	225	07074200
		April 2025 Si	APRIL 2025	03/05/2025	2,337.60	2,337.60	430	03/01/2025	225	07094200
	J. Marsh- Ma	MARCH 2025		03/05/2025	204.60	204.60	430	03/01/2025	225	07064200
	J. Marsh- Ma	MARCH 2025		03/05/2025	409.20	409.20	430	03/01/2025	225	07074200
	J. Marsh- Ma	MARCH 2025		03/05/2025	409.20	409.20	430	03/01/2025	225	07084200
	MOE April 20	APRIL 2025		03/05/2025	6,536.20	6,536.20	430	03/01/2025	225	01034200
	MOE April 20	APRIL 2025		03/05/2025	5,942.00	5,942.00	430	03/01/2025	225	01074200
	MOE April 20	APRIL 2025		03/05/2025	2,376.80	2,376.80	430	03/01/2025	225	01114200
	MOE April 20	APRIL 2025		03/05/2025	1,485.50	1,485.50	430	03/01/2025	225	01124200
	MOE April 20	APRIL 2025		03/05/2025	4,456.50	4,456.50	430	03/01/2025	225	07064200
	MOE April 20	APRIL 2025		03/05/2025	2,376.80	2,376.80	430	03/01/2025	225	07074200
	MOE April 20	APRIL 2025		03/05/2025	5,050.70	5,050.70	430	03/01/2025	225	07094200
	MOE April 20	APRIL 2025		03/05/2025	4,456.50	4,456.50	430	03/01/2025	225	07084200
Total 991:					60,002.00	60,002.00				
1003	Factory Moto	50-5921786	FLEET- POLICE V BELT	02/27/2025	145.23	145.23	23940	03/18/2025	225	01075400
		53-492393	FLEET- POLICE SPARK	02/27/2025	279.38	279.38	23940	03/18/2025	225	01075400
		60-471256	FLEET- VAPOR CANIS	02/27/2025	69.82	69.82	23940	03/18/2025	225	01075400
Total 1003:					494.43	494.43				
1016	Municipal Ele	071207	RADAR CERTIFICATIO	01/24/2025	507.00	507.00	23968	03/18/2025	225	01025310
Total 1016:					507.00	507.00				
1082	Justin OBrien	Meal Reimub	MEAL REIMBURSEME	03/02/2025	7.47	7.47	23957	03/18/2025	225	01025343
Total 1082:					7.47	7.47				
1116	Altorfer Indus	TM58000920	FLEET- UNIT #215 DE	02/26/2025	3,363.33	3,363.33	23921	03/18/2025	225	01075400
Total 1116:					3,363.33	3,363.33				
1174	PreCise MR	IN200-20037	FLEET- PUBLIC WORK	02/21/2025	378.00	378.00	23970	03/18/2025	225	01035300
Total 1174:					378.00	378.00				
1195	Quill LLC	42777850	MAGENTA TONER	02/07/2025	100.99	100.99	23972	03/18/2025	225	01165401
Total 1195:					100.99	100.99				
1222	Reliance Sta	March 2025	RELIANCE STD 03-202	03/01/2025	280.00	280.00	23975	03/18/2025	225	01001016
Total 1222:					280.00	280.00				
1237	Robinson En	25020255	2024 CLEAN AND TV BI	02/18/2025	4,764.00	4,764.00	23977	03/18/2025	225	07075330
		25020256	2024 CLEAN AND TV BI	02/18/2025	334.25	334.25	23977	03/18/2025	225	07075330
		25020447	RAILROAD QUITE ZON	02/21/2025	679.75	679.75	23977	03/18/2025	225	01035330

Vendor Number	Name	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date	GL Period	GL Account
		25020449	WASTEWATER PRETR	02/21/2025	6,093.50	6,093.50	23977	03/18/2025	225	07075330
		25020450	STORMWATER ORDIN	02/21/2025	1,723.50	1,723.50	23977	03/18/2025	225	01035330
Total 1237:					13,595.00	13,595.00				
1243	Ray OHerron	2396022	UNIFORM EQUIPMENT	02/24/2025	288.16	288.16	23973	03/18/2025	225	01025344
		2396130	UNIFORM EQUIPMENT	02/24/2025	1,150.99	1,150.99	23973	03/18/2025	225	01025344
		2396388	UNIFORM EQUIPMENT	02/25/2025	74.00	74.00	23973	03/18/2025	225	01025344
		2396537	UNIFORM EQUIPMENT	02/25/2025	168.00	168.00	23973	03/18/2025	225	01025344
		2397529	UNIFORM-LEWIS	03/03/2025	935.00	935.00	23973	03/18/2025	225	01025344
Total 1243:					2,616.15	2,616.15				
1281	Secretary of	#901 March	FLEET- REGISTRATIO	03/01/2025	151.00	151.00	23979	03/18/2025	225	01025310
		#962 March	FLEET- REGISTRATIO	03/01/2025	151.00	151.00	23979	03/18/2025	225	01025310
Total 1281:					302.00	302.00				
1289	Service Indus	142902	SUCTION HOSES	02/27/2025	550.00	550.00	23980	03/18/2025	225	01035400
		142902	STRAINERS	02/27/2025	184.00	184.00	23980	03/18/2025	225	01035400
		142902	WATER DISCHARGE	02/27/2025	190.00	190.00	23980	03/18/2025	225	01035400
		142902	COUPLERS	02/27/2025	68.00	68.00	23980	03/18/2025	225	01035400
Total 1289:					992.00	992.00				
1295	Shaw Media	0225100852	CREST HILL PAGE	02/28/2025	460.00	460.00	23981	03/18/2025	225	01105321
		0225100852	TOP WORKPLACE AD	02/28/2025	359.00	359.00	23981	03/18/2025	225	01105321
		0225100852	GRAND PRAIRIE IEPA	02/28/2025	920.30	920.30	23981	03/18/2025	225	07065332
		0225100852	GRAND PRAIRIE IEPA	02/28/2025	965.54	965.54	23981	03/18/2025	225	07065332
		0225100852	01105321	02/28/2025	1,468.40	1,468.40	23981	03/18/2025	225	01105321
Total 1295:					4,173.24	4,173.24				
1326	Ray Soliman	March 2025	MONTHLY GAS MILEA	03/03/2025	50.00	50.00	23974	03/18/2025	225	01015342
Total 1326:					50.00	50.00				
1336	Spesia & Tayl	823716	GENERAL CORPORAT	02/20/2025	18,964.00	18,964.00	23983	03/18/2025	225	01105302
Total 1336:					18,964.00	18,964.00				
1360	State Treasur	66215	TRAFFIC SIGNAL MAIN	02/03/2025	3,130.71	3,130.71	23984	03/18/2025	225	01035351
Total 1360:					3,130.71	3,130.71				
1366	Stewart Spre	4189	TRANSFER OF LIQUID	02/26/2025	3,975.00	3,975.00	23985	03/18/2025	225	07085373
		4190	TRANSFER OF LIQUID	02/07/2025	36,180.00	36,180.00	23985	03/18/2025	225	07085373
		4191	TRANSFER OF LIQUID	02/07/2025	42,500.00	42,500.00	23985	03/18/2025	225	07085373
Total 1366:					82,655.00	82,655.00				
1373	Strand Assoc	0221605	LAKE MICHIGAN DEM	02/13/2025	1,360.52	1,360.52	23986	03/18/2025	225	07065332
		0221606	GPWC - EASTERN & W	02/13/2025	44,540.00	44,540.00	23986	03/18/2025	225	12007602
		0221607	CIPP WM REHABILITAT	02/13/2025	9,676.51	9,676.51	23986	03/18/2025	225	12007602
		0221682	WELL 14 - RAW WATE	02/20/2025	9,799.11	9,799.11	23986	03/18/2025	225	12007610



Vendor Number	Name	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date	GL Period	GL Account
Total 1373:					65,376.14	65,376.14				
1379	Suburban La	GA5001390	WEST AND EAST NPD	02/01/2025	1,060.50	1,060.50	23987	03/18/2025	225	07085306
Total 1379:					1,060.50	1,060.50				
1392	SWAHM	March 2025	SWAHM 03-2025	03/05/2025	85,925.50	85,925.50	431	03/01/2025	225	01002438
Total 1392:					85,925.50	85,925.50				
1425	Third Millenni	32517	PAST DUE NOTICES R	02/27/2025	378.99	378.99	23988	03/18/2025	225	07095321
Total 1425:					378.99	378.99				
1432	Ron Tirapelli	659283	FLEET- UNIT # 946, # 9	02/20/2025	190.28	190.28	23978	03/18/2025	225	01075400
		659390	FLEET- UNIT #938 CON	02/24/2025	168.66	168.66	23978	03/18/2025	225	01075400
		659553	FLEET- POLICE INTAK	02/27/2025	91.52	91.52	23978	03/18/2025	225	01075400
		659573	FLEET- UNIT #935 POL	02/28/2025	68.13	68.13	23978	03/18/2025	225	01075400
		659573-01	FLEET- UNIT #934 IGNI	02/28/2025	68.13	68.13	23978	03/18/2025	225	01075400
Total 1432:					586.72	586.72				
1521	USABlueBoo	INV0061909	FLUORIDE ISA SOLUTI	02/10/2025	341.35	341.35	23990	03/18/2025	225	07065420
		INV0062146	PH BUFFER	02/12/2025	89.82	89.82	23990	03/18/2025	225	07085420
Total 1521:					431.17	431.17				
1578	Will County D	June 2024-N	TRAFFIC SIGNAL MAIN	02/13/2025	4,223.66	4,223.66	23995	03/18/2025	225	01035351
Total 1578:					4,223.66	4,223.66				
1589	Wescom	20250406	WESCOM DISPATCH S	03/01/2025	23,335.42	23,335.42	23993	03/18/2025	225	01025307
Total 1589:					23,335.42	23,335.42				
1621	Will County C	56621	ANNUAL CED INVEST	02/17/2025	2,500.00	2,500.00	23994	03/18/2025	225	01105345
Total 1621:					2,500.00	2,500.00				
1749	AEP Energy	3013134305	STREET LIGHTS - 1 TH	02/26/2025	16,392.43	16,392.43	23919	03/18/2025	225	01035351
Total 1749:					16,392.43	16,392.43				
1778	Konica Minolt	9010319608	ADMIN. COPY MACHIN	02/14/2025	407.95	407.95	23959	03/18/2025	225	01065301
Total 1778:					407.95	407.95				
1853	Buckeye Pow	PSV409517	WELL 10 GENERATOR	03/04/2025	532.18	532.18	23925	03/18/2025	225	07065361
Total 1853:					532.18	532.18				
1948	Motorola Sol	8282059568	MOTOROLA Solutio	01/18/2025	9,608.80	9,608.80	23967	03/18/2025	225	99007300
		8282060564	MOTOROLA Solutio	01/21/2025	615.50	615.50	23967	03/18/2025	225	99007300
		8282063331	MOTOROLA Solutio	01/24/2025	1,000.00	1,000.00	23967	03/18/2025	225	99007300
		CM82819902	CREDIT-VHCL CHARG	09/26/2024	877.50-	877.50-	23967	03/18/2025	225	99007300

Vendor Number	Name	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date	GL Period	GL Account
Total 1948:					10,346.80	10,346.80				
1950	Pure Water P	1984342	WATER FOR PW	02/26/2025	65.00	65.00	23971	03/18/2025	225	01035343
		1984342	WATER FOR WEST PL	02/26/2025	47.50	47.50	23971	03/18/2025	225	07085343
		1984381	PAPER STATEMENT F	02/26/2025	3.00	3.00	23971	03/18/2025	225	01035401
Total 1950:					115.50	115.50				
1951	HOLCIM - M	720776178	STONE FOR MAIN BRE	02/27/2025	2,031.80	2,031.80	23950	03/18/2025	225	07065430
Total 1951:					2,031.80	2,031.80				
1953	Amazon Capi	114X-6QD4-	JANITORIAL SUPPLIES	02/28/2025	64.45	64.45	23922	03/18/2025	225	01045400
		11N1-9N6J-	JANITORIAL SUPPLIES	03/02/2025	15.80	15.80	23922	03/18/2025	225	01045400
		11N1-9N6J-	IPAD SCREEN PROTE	03/02/2025	13.94	13.94	23922	03/18/2025	225	01035401
		14QM-MKL9	LEGAL MANILA FOLDE	02/24/2025	38.42	38.42	23922	03/18/2025	225	01115401
		14QM-MKL9	PLASTIC BAGS FOR P	02/24/2025	7.98	7.98	23922	03/18/2025	225	01115401
		16XY-FQR7-	JANITORIAL SUPPLIES	03/04/2025	23.75	23.75	23922	03/18/2025	225	01045400
		17WR-GVTL	FOAM COFFEE CUPS	02/24/2025	17.99	17.99	23922	03/18/2025	225	01045400
		1NLY-4L3P-	POST-IT - FLAGS	03/04/2025	27.84	27.84	23922	03/18/2025	225	01125401
		11FC-3F1Y-H	PLATES	03/03/2025	62.94	62.94	23922	03/18/2025	225	01035401
		11FC-3F1Y-H	PAPER	03/03/2025	47.99	47.99	23922	03/18/2025	225	01035401
		1616-1JT3-6	FLASH DRIVES	02/24/2025	65.58	65.58	23922	03/18/2025	225	01027500
		176P-H9M9-	TOTES FOR SAFETY R	03/06/2025	65.01	65.01	23922	03/18/2025	225	01045401
		176P-H9M9-	TOTES FOR SAFETY R	03/06/2025	65.00	65.00	23922	03/18/2025	225	01035402
		19FY-36H9-6	SMALL BINDER CLIPS	03/04/2025	11.44	11.44	23922	03/18/2025	225	01125401
		19LT-GFYM-	FLASH DRIVES, CD SL	02/24/2025	271.41	271.41	23922	03/18/2025	225	01027500
		1RQN-KYJP-	FLEET- POLICE IN CA	02/24/2025	586.96	586.96	23922	03/18/2025	225	01075400
Total 1953:					1,386.50	1,386.50				
1977	AIS Inc	91684	TIME & MATERIALS HA	02/25/2025	1,660.83	1,660.83	23920	03/18/2025	225	01065301
Total 1977:					1,660.83	1,660.83				
1982	Flock Group I	INV-56526	FLOCK SUBSCRIPTIO	01/17/2025	14,000.00	14,000.00	23941	03/18/2025	225	01025400
		INV-58874	FLOCK CAMERA CONT	02/24/2025	19,000.00	19,000.00	23941	03/18/2025	225	01025400
Total 1982:					33,000.00	33,000.00				
1992	Vissering Co	WSTP Pay A	WSTP PAY APP 25	02/07/2025	866,374.75	866,374.75	23992	03/18/2025	225	35007512
Total 1992:					866,374.75	866,374.75				
2004	Law Enforce	2687	LERMI-2025 DUES DO	02/25/2025	130.00	130.00	23960	03/18/2025	225	01025345
		2699 Schme	LERMI-2025 CONFERE	02/27/2025	50.00	50.00	23960	03/18/2025	225	01025345
		2701 Korach-	2025 DUES-SCHMEKP	02/28/2025	120.00	120.00	23960	03/18/2025	225	01025345
Total 2004:					300.00	300.00				
2024	Comcast Bus	233817924	COMCAST MONTHLY	02/15/2025	8,298.39	8,298.39	23929	03/18/2025	225	01065301
Total 2024:					8,298.39	8,298.39				
2043	Donald E. Mo	February 202	DONALD E. MORRIS R	02/28/2025	680.00	680.00	23936	03/18/2025	225	01165300

Vendor Number	Name	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date	GL Period	GL Account
Total 2043:					680.00	680.00				
2051	Joe Locasto	Meal Reimbu	MEAL REIMBURSEME	03/01/2025	11.54	11.54	23953	03/18/2025	225	01025343
Total 2051:					11.54	11.54				
2073	David Strahl	48	TIME WORKED 2/2/202	02/05/2025	1,514.10	1,514.10	23935	03/18/2025	225	01105300
		49	TIME WORKED 2/23/20	03/03/2025	807.52	807.52	23935	03/18/2025	225	01105300
Total 2073:					2,321.62	2,321.62				
2074	MGT Impact	MGT36505	HOURS WORKED FOR	02/28/2025	21,280.00	21,280.00	23965	03/18/2025	225	01105300
		MGT36506	HOURS FOR JULIUS H	02/28/2025	20,387.00	20,387.00	23965	03/18/2025	225	01105300
		MGT36507	TEMPORARY EMPLOY	02/28/2025	14,017.50	14,017.50	23965	03/18/2025	225	01165300
Total 2074:					55,684.50	55,684.50				
2091	Lenny's Gas	5067	FLEET- FEBRUARY 20	03/05/2025	72.00	72.00	23943	03/18/2025	225	01075400
Total 2091:					72.00	72.00				
2102	H. Linden an	Wilcox Street	WILCOX STORM SEW	02/21/2025	287,602.79	287,602.79	23946	03/18/2025	225	13007640
Total 2102:					287,602.79	287,602.79				
2119	Juan Guzma	Clothing Rei	FY 25 CLOTHING REIM	02/21/2025	77.40	77.40	23955	03/18/2025	225	01034107
Total 2119:					77.40	77.40				
2130	JustFOIA Inc	PS21747	JUSTFOIA	02/19/2025	185.00	185.00	23956	03/18/2025	225	01065301
Total 2130:					185.00	185.00				
2139	Illinois Gate	112224	GATE MAINTENANCE	02/27/2025	830.00	830.00	23951	03/18/2025	225	07065361
Total 2139:					830.00	830.00				
2141	Thomas Burn	Gas Reimbur	TRAVEL REIMBURSEM	02/21/2025	79.60	79.60	23989	03/18/2025	225	01025342
		Gas Reimbur	GAS-BURNS (ACADEM	02/28/2025	89.65	89.65	23989	03/18/2025	225	01015342
		Gas Reimubr	GAS-BURNS (ACADEM	02/14/2025	92.32	92.32	23989	03/18/2025	225	01025342
Total 2141:					261.57	261.57				
2142	Engineering	82712	IEPA WATER AUDIT-20	02/18/2025	2,094.50	2,094.50	23938	03/18/2025	225	07065300
Total 2142:					2,094.50	2,094.50				
2144	Patrick Ainsw	Test Reimbur	PRE-EMPLOYMENT S	03/12/2025	50.00	50.00	23969	03/18/2025	225	01105300
Total 2144:					50.00	50.00				
2151	CTI/USA Inc	405317	TERMAL PAPER ROLL	02/14/2025	167.00	167.00	23934	03/18/2025	225	01027500
Total 2151:					167.00	167.00				
2152	South Subur	25-005	TRAINING-DOBCZYK	02/21/2025	775.00	775.00	23982	03/18/2025	225	01025341

Vendor Number	Name	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date	GL Period	GL Account
Total 2152:					775.00	775.00				
2153	Lorena Zamu	Training 1-16	ZAMUDIO-MEAL REIM	01/16/2025	11.52	11.52	23961	03/18/2025	225	01025343
		Training 2-7-	ZAMUDIO-MEAL REIM	02/07/2025	64.20	64.20	23961	03/18/2025	225	01025343
Total 2153:					75.72	75.72				
Grand Totals:					1,882,828.90	1,882,828.90				

Report Criteria:  
Detail report type printed  
[Report].Check Issue Date = 02/25/2025,03/01/2025,03/18/2025