



FLOSSMOOR

Welcoming. Beautiful. Connected.

Village of Flossmoor
2800 Flossmoor Road
Flossmoor, Illinois 60422
Phone: 708.798.2300
TDD: 708.647.0179
Fax: 708.798.4016
www.flossmoor.org

Mayor
Michelle I. Nelson

Trustees
Joni Bradley-Scott
Gary Daggett
Brian Driscoll
Rosalind Henderson Mustafa
George Lofton
James Mitros

Village Clerk
Gina A. LoGalbo

Village Manager
Bridget A. Wachtel

AGENDA
FOR THE REGULAR MEETING OF THE BOARD OF TRUSTEES
OF THE VILLAGE OF FLOSSMOOR, ILLINOIS
MONDAY, NOVEMBER 7, 2022 – 7:30 PM
VILLAGE HALL

The November 7, 2022 meeting of the Mayor & Board of Trustees is in-person and via Zoom, which is permitted by Public Act 101-0640. The public is invited to monitor the meeting using the link below or to attend the meeting. Per CDC Guidelines, masks are no longer required. Please feel free to wear a mask based on your personal preference, informed by your personal level of risk. Public participation will be permitted only in person during the Citizen Comment portion of the agenda. Members of the public may also comment on items on the agenda by email to info@flossmoor.org. Emailed comments will be shared with the Village Board.

Join Zoom Meeting

<https://us02web.zoom.us/j/83569997632?pwd=amx0UFR2QWtVaHZxd0hVUUdyREZtQT09>

ID: 835 6999 7632 Passcode: 60422 Or join by phone (312) 626-6799

CALL TO ORDER

ROLL CALL

RECOGNITIONS AND APPOINTMENTS

CONSENT AGENDA

- 1. Approval of the Minutes of the Regular Meeting Held on October 17, 2022**
- 2. Presentation of Bills for Approval and Payment as Approved by the Finance Committee (November 7, 2022)**
- 3. A Proclamation Declaring November as National Diabetes Month**
- 4. Consideration of a Contract and Budget Amendment to Purchase De-icing Rock Salt from Cargill, Inc.**
- 5. Consideration of a Resolution Amending the Budget for Fiscal Year 22-23 for the Village of Flossmoor**
- 6. Consideration of an Ordinance Amending Chapter 13 of the Municipal Code (Plan Commission)**

REPORTS OF COMMITTEES, COMMISSIONS AND BOARDS

ACTION ITEMS

- 7. Consideration of a Resolution of the Village of Flossmoor, Cook County, Illinois Approving a Change Order Relating to the Village Hall Generator Project**

DISCUSSION ITEMS

8. Consideration of Approval of the 2022 Tax Levy Estimate

OTHER BUSINESS

- 9. A Motion to go into Executive Session to Discuss the Employment of Specific Individuals, Property Acquisition, and Litigation**

CITIZENS PRESENT WISHING TO ADDRESS THE BOARD

ADJOURNMENT OF MEETING

FOR PERSONS WITH DISABILITIES: If you plan on attending a Village Board meeting and need an accommodation, please call the Village Hall at 708-798-2300 or TDD 708-647-0179 at least one full business day prior to the meeting.



Approval of the Minutes of the Regular Meeting Held on October 17, 2022

The Minutes will be made available to the Public on the Village website, www.flossmoor.org following their adoption at a scheduled meeting.

VILLAGE OF FLOSSMOOR
11/7/2022
CLAIMS LIST SUMMARY

HAND CHECKS	\$123,876.10
INVOICES	\$1,132,099.77
TOTAL	\$1,255,975.87

Village of Flossmoor
Detail Board Report
Invoices Due On/Before: 11/08/22

Vendor Name Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
AIR ONE EQUIPMENT INC 185881	10/06/22	\$438.09		HOPMAN GEAR REPAIR	01-49-3-612	UNIFORMS & RELATED SUPPLIES	\$438.09
						VENDOR TOTAL:	\$438.09
AIRGAS USA, LLC 9991386608	10/03/22	\$84.76		WELDING GAS CYLINDER RENTAL	01-60-6-671	MAINTENANCE AND SUPPLIES	\$21.19
					08-11-6-671	MAINTENANCE AND SUPPLIES	\$21.19
					08-21-6-671	MAINTENANCE AND SUPPLIES	\$21.19
					07-01-6-671	MAINTENANCE AND SUPPLIES	\$21.19
					VENDOR TOTAL:		\$145.74
AIRY'S INC. 26914	10/13/22	\$14,357.92		STORM/SEWER INLETS INSTALL-BERRY LANE	01-60-6-671	MAINTENANCE AND SUPPLIES	\$15.24
					08-11-6-671	MAINTENANCE AND SUPPLIES	\$15.25
					08-21-6-671	MAINTENANCE AND SUPPLIES	\$15.24
					07-01-6-671	MAINTENANCE AND SUPPLIES	\$15.25
					VENDOR TOTAL:		\$14,357.92
AL WARREN OIL COMPANY INC W1505455	09/21/22	\$2,804.52		VILLAGE GAS	01-55-3-608	PETROLEUM PRODUCTS	\$94.52
					01-60-3-608	PETROLEUM PRODUCTS	\$437.69
					08-11-3-608	PETROLEUM PRODUCTS	\$282.45
					08-21-3-608	PETROLEUM PRODUCTS	\$240.05
					01-48-3-608	PETROLEUM PRODUCTS	\$1,085.91
					01-49-3-608	PETROLEUM PRODUCTS	\$630.16
					01-53-3-608	PETROLEUM PRODUCTS	\$33.74
					VENDOR TOTAL:		\$2,804.52
AXON ENTERPRISE INC INUS107122	10/08/22	\$681.30		TASER CARTRIDGES	01-48-3-615	SMALL TOOLS & EQUIPMENT	\$681
					VENDOR TOTAL:		\$681

Village of Flossmoor
Detail Board Report
Invoices Due On/Before: 11/08/22

Vendor Name	Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
BAYLESS COMMUNICATIONS LLC	093022	09/30/22	\$5,000.00		RETAINER-COMMUNICATIONS CONSULTING SVCS	01-41-4-630	PROFESSIONAL SERVICES	\$5,000.00
							VENDOR TOTAL:	\$5,000.00
BENISTAR	11012022	10/03/22	\$932.00		NOVEMBER 2022 PREMIUM-RETIREEES	01-00-0-219	HEALTH INSURANCE PAYABLE	\$932.00
							VENDOR TOTAL:	\$932.00
BLUE-COLLAR SUPPLY CO.	26900	10/13/22	\$268.45		UNIFORMS & RELATED SUPPLIES-HINTON	01-60-3-612	UNIFORMS & RELATED SUPPLIES	\$268.45
	26881	10/12/22	\$114.25		UNIFORMS & RELATED SUPPLIES-TUCKER	01-60-3-612	UNIFORMS & RELATED SUPPLIES	\$114.25
	26901	10/13/22	\$106.18		UNIFORMS & RELATED SUPPLIES-MCCARTHY	01-60-3-612	UNIFORMS & RELATED SUPPLIES	\$106.18
26899	10/13/22		\$89.99		WINTER BIB OVERALLS-HINTON			
26883	10/12/22		\$7.00		GLOVES-KAWALEC	01-60-3-612	UNIFORMS & RELATED SUPPLIES	\$7.00
							VENDOR TOTAL:	\$585.87
BOUND TREE MEDICAL LLC	84706338	09/30/22	\$148.69		EMS SUPPLIES	01-49-3-622	EMS EQUIPMENT & SUPPLIES	\$148.69
							VENDOR TOTAL:	\$148.69
BRITES TRANSPORTATION LLC	80438	10/07/22	\$1,107.79		STONE FOR DRAINAGE WORK-192ND ST	07-01-6-675	STORM SYSTEM MAINTENANCE & REP	\$1,107.79
							VENDOR TOTAL:	\$1,107.79

Village of Flossmoor
Detail Board Report
Invoices Due On/Before: 11/08/22

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BURKE, LLC		2 100522	10/05/22	\$2,160.56		BROOKWOOD BRIDGE PH2 ENGINEER	01-55-7-760	BROOKWOOD BRIDGE-ENGINEERING	\$540.14
	178466	10/06/22		\$420.00		VH STANDBY GENERATOR-CONSTRUCTION ENGINEERING	07-01-7-760	BROOKWOOD BRIDGE ENGINEERING	\$1,620.42
	178467	10/06/22		\$5,756.85		VH COMPLEX ROOF REPAIRS-CONST OBSERVATION	16-01-7-767	BUILDING MAINTENANCE	\$420.00
CHANDLER SERVICES INC		28827	09/29/22	\$355.65		BATTERY	01-49-6-671	VEHICLE MAINTENANCE	\$355.65
	28847	09/29/22		\$841.33		E119 REPAIRS/PUMP CERTIFICATION TEST	01-49-6-671	VEHICLE MAINTENANCE	\$841.33
	28848	09/16/22		\$347.75		A19 LIQUID SPRINGS REPAIR	01-49-6-671	VEHICLE MAINTENANCE	\$347.75
CHICAGO COMMUNICATIONS, LLC.		339094	10/07/22	\$94.80		RADIO MAINTENANCE NOVEMBER 2022	01-50-6-676	RADIO SYSTEM MAINTENANCE	\$94.80
	338767	09/30/22		\$165.00		RADIO-REPAIRS	01-49-3-621	COMMUNICATIONS EQUIPMENT	\$165.00
CHICAGO TRIBUNE		060925677000	09/30/22	\$972.00		BUDGET-TREASURERS REPORT/CALL FOR PROPOSALS-AUDIT	01-43-4-638	ADVERTISING	\$972.00
CLARK BAIRD SMITH LLP		093022	09/30/22	\$6,933.75		LEGAL SERVICES	01-44-4-644	OTHER LEGAL SERVICES	\$6,933.75

Village of Flossmoor
Detail Board Report
Invoices Due On/Before: 11/08/22

Vendor Name	Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
COMED	1498044037 100322	10/03/22	\$24.02		WESTERN TOWER POWER 9/1/22-10/3/22	08-11-4-631	ELECTRIC, POWER, AND LIGHT	\$24.02
	0323080253 101922	10/19/22	\$37.34		STERLING TOWER POWER 9/20/22-10/19/22	08-11-4-631	ELECTRIC, POWER, AND LIGHT	\$37.34
	0307096073 101922	10/19/22	\$45.71		CENTRAL DR ALLEY LIGHTS POWER 9/20/22-10/19/22	02-01-4-630	ELECTRIC, POWER, AND LIGHT	\$45.71
	3288088052 101922	10/19/22	\$24.61		CBD PEDESTAL POWER 9/20/22-10/19/22	40-33-4-634	MISCELLANEOUS SERVICES	\$24.61
	0241031023 101922	10/19/22	\$87.52		HEATHER ROAD LIFT STA POWER 9/20/22-10/19/22	08-21-4-631	ELECTRIC, POWER, & LIGHT	\$87.52
						VENDOR TOTAL:		\$219.20
CORE & MAIN LP	Q928013	10/06/22	\$276.60		MEGALUG COUPLING	08-11-6-675	WATER SYSTEM MAINT & REPAIRS	\$138.00
						08-13-3-619	PROGRAM COMMODITIES	\$138.60
	R712978	10/06/22	\$2,587.25		VALVE BOX, CLAMPS, EXTENSIONS	08-11-6-675	WATER SYSTEM MAINT & REPAIRS	\$1,293.62
						08-13-3-619	PROGRAM COMMODITIES	\$1,293.63
	R713331	10/06/22	\$892.02		WATER MAIN CLAMPS	08-11-6-675	WATER SYSTEM MAINT & REPAIRS	\$446.01
						08-13-3-619	PROGRAM COMMODITIES	\$446.01
						VENDOR TOTAL:		\$3,755.87
PAUL CRUSE JR	101222	10/12/22	\$101.16		WATER REFUND 1434 JOYCE DR	08-00-0-130	ACCOUNTS RECEIVABLE - BILLED	\$101.16
							VENDOR TOTAL:	\$101.16
RICHARD G. CRUSOR, JR.	101322	10/13/22	\$270.00		ADMIN HEARING OFFICER 9/22/22	01-44-4-646	LOCAL ADJUDICATION SERVICES	\$270.00
							VENDOR TOTAL:	\$270.00

Village of Flossmoor
Detail Board Report
Invoices Due On/Before: 11/08/22

Vendor Name		Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
CURRENT TECHNOLOGIES CORP									
12880		10/17/22	\$13,433.58			BARRACUDA RENEWAL 10/21/22 - 10/20/23 (EMAIL SECURITY, ARCHIVING & BACKUP)			
							01-42-6-672	COMPUTER SOFTWARE MAINTENANC	\$594.41
							01-43-6-672	COMPUTER SOFTWARE MAINTENANC	\$713.29
							01-45-6-672	COMPUTER SOFTWARE MAINTENANC	\$475.52
							01-48-6-672	COMPUTER SOFTWARE MAINTENANC	\$3,804.20
							01-49-6-672	COMPUTER SOFTWARE MAINTENANC	\$5,349.66
							01-50-6-672	COMPUTER SOFTWARE MAINTENANC	\$475.52
							01-53-6-672	COMPUTER SOFTWARE MAINTENANC	\$356.64
							01-55-6-672	COMPUTER SOFTWARE MAINTENANC	\$1,664.34
								VENDOR TOTAL:	\$13,433.58
DANA SAFETY SUPPLY INC.									
814242		10/04/22	\$65.13			CUPHOLDER INSERT	01-49-6-671	VEHICLE MAINTENANCE	\$65.13
								VENDOR TOTAL:	\$65.13
EAGLE UNIFORM CO INC									
INV10585		10/12/22	\$400.50			UNIFORM MAZURKIEWICZ	01-49-3-612	UNIFORMS & RELATED SUPPLIES	\$400.50
INV10743		10/19/22	\$154.50			UNIFORM BERK	01-49-3-612	UNIFORMS & RELATED SUPPLIES	\$154.50
INV10744		10/19/22	\$161.00			UNIFORM KOPEC	01-49-3-612	UNIFORMS & RELATED SUPPLIES	\$161.00
								VENDOR TOTAL:	\$716.00
E-COM DISPATCH CENTER									
967		08/03/22	\$3,944.44			VERIZON WIRELESS CARDS MAY JUN JULY 2022	01-50-4-637		\$3,944.44
								VENDOR TOTAL:	\$3,944.44
ELMER & SON LOCKSMITHS INC									
404072		10/12/22	\$54.00			REPLACEMENT KEYS (FOR BROKEN KEYS)	01-48-3-615	SMALL TOOLS & EQUIPMENT	\$54.00
								VENDOR TOTAL:	\$54.00
FITZSIMMONS									
5232346		10/17/22	\$15.00			H TANK RENTAL	01-49-6-675	EMS EQUIPMENT MAINTENANCE	\$15
								VENDOR TOTAL:	\$15
Communication: Presentation of Bills for Approval and Payment as Approved by the Finance Committee (November 7, 2022) (CONSENT)									
								2	

Village of Flossmoor
Detail Board Report
Invoices Due On/Before: 11/08/22

Vendor Name	Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
FLOSSMOOR STATION RESTAURANT	101022	10/10/22	\$210.00		FEST EMPLOYEE MEALS (21 RECEIPTS)	01-41-4-650	FLOSSMOOR FEST	\$210.00
							VENDOR TOTAL:	\$210.00
FORT DEARBORN LIFE INSURANCE	NOVEMBER 2022	10/07/22	\$463.25		NOVEMBER 2022 PREMIUM	01-42-2-591	LIFE INSURANCE PREMIUM	\$28.37
							LIFE INSURANCE PREMIUM	\$56.73
							LIFE INSURANCE PREMIUM	\$18.91
							LIFE INSURANCE PREMIUM	\$155.94
							LIFE INSURANCE PREMIUM	\$37.82
							LIFE INSURANCE PREMIUM	\$37.82
							LIFE INSURANCE PREMIUM	\$28.37
							LIFE INSURANCE PREMIUM	\$99.29
							VENDOR TOTAL:	\$463.25
GORDON & CYNTHIA FRIERSON	101722	10/17/22	\$1,000.00		WATER REFUND	08-00-0-130	ACCOUNTS RECEIVABLE - BILLED	\$1,000.00
							VENDOR TOTAL:	\$1,000.00
GALLERY OFFICE PROS	7022	10/04/22	\$487.90		PROPERTY MAINTENANCE VIOLATION FORMS	01-53-4-635	PRINTING	\$487.90
							VENDOR TOTAL:	\$487.90
GASVODA & ASSOCIATES INC	INV22SVC0714	09/30/22	\$1,053.40		BUTTERFIELD - SERVICE REPAIR	09-01-6-683	LIFT STATION MAINTENANCE	\$1,053.40
							VENDOR TOTAL:	\$1,053.40
GOLDY LOCKS INC	26858306	10/12/22	\$199.00		HANDICAP BUTTONS VH ENTRY DOORS	01-67-4-634	MISCELLANEOUS SERVICES	\$199.00
							VENDOR TOTAL:	\$199.00

Village of Flossmoor
Detail Board Report
Invoices Due On/Before: 11/08/22

Vendor Name	Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
GRAINGER, INC.	9434701141	10/06/22	\$457.35		LOW PRESSURE HOSE REEL	01-49-3-617	HOSE AND PAGER SUPPLIES	\$457.35
		10/14/22	\$241.63		RAIN GEAR-JONES & RAMOS	01-60-3-612	UNIFORMS & RELATED SUPPLIES	\$241.63
	9478888226						VENDOR TOTAL:	\$698.98
HISKES, DILLNER, O'DONNELL,	16724	10/03/22	\$412.50		2019 NO CASH BIDS	01-44-4-644	OTHER LEGAL SERVICES	\$412.50
					2021 NO CASH BIDS	01-44-4-644	OTHER LEGAL SERVICES	\$115.50
	16725	10/03/22	\$115.50					
	16726	10/03/22	\$165.00		DEMO-19725 GOVERNORS HIGHWAY	01-44-4-644	OTHER LEGAL SERVICES	\$165.00
							VENDOR TOTAL:	\$693.00
HOME CLEANING CENTERS -AMERICA								
10417		10/01/22	\$3,304.00		OCTOBER 2022 CLEANING SERVICES	01-67-4-630	CLEANING SERVICE	\$3,304.00
							VENDOR TOTAL:	\$3,304.00
HOME DEPOT								
1011215		09/13/22	\$282.89		6035322502036134 - DPW FEST TOOLS & SUPPLIES	01-60-3-605	OPERATING SUPPLIES	\$53.22
						01-60-3-615	SMALL TOOLS & EQUIPMENT	\$229.67
5012462		09/29/22	\$110.82		6035322502036134 - FD KITCHEN WALL REMODEL SUPPLIES	01-49-3-605	OPERATING SUPPLIES	\$110.82
							VENDOR TOTAL:	\$393.71
HOMEWOOD-FLOSSMOOR CHRONICLE								
20220275		10/01/22	\$464.00		FULL PAGE AD-CELEBRATE THE SEASON IN FLOSSMOOR	01-41-4-653	MARKETING PROGRAMS	\$464.00
							VENDOR TOTAL:	\$464.00

Village of Flossmoor
Detail Board Report
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Vendor Name		Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
THE HORTON GROUP		96169	10/13/22	\$2,173.00		VIRGIN REWARDS Q4 PARTICIPATION FEES/SEP 2022 REWARDS			
							01-42-2-592	EAP & WELLNESS PROGRAMS	\$25.43
							01-43-2-592	EAP & WELLNESS PROGRAMS	\$276.29
							01-45-2-592	EAP & WELLNESS PROGRAMS	\$12.71
							01-48-2-592	EAP & WELLNESS PROGRAMS	\$1,317.00
							01-49-2-592	EAP & WELLNESS PROGRAMS	\$201.29
							01-50-2-592	EAP & WELLNESS PROGRAMS	\$50.85
							01-55-2-592	EAP & WELLNESS PROGRAMS	\$25.43
							01-60-2-592	EAP & WELLNESS PROGRAMS	\$264.00
							VENDOR TOTAL:		\$2,173.00
ICMA MEMBERSHIP RENEWALS		102022	10/20/22	\$200.00		ICMA MEMBERSHIP-CASTELLANOS	01-42-5-660	DUES AND SUBSCRIPTIONS	\$200.00
							VENDOR TOTAL:		\$200.00
IL CITY/COUNTY MANAGEMENT ASSN		102022	10/20/22	\$188.75		ILCMA, IAMMA & LEGACY MEMBERSHIP CASTELLANOS	01-42-5-660	DUES	\$188.75
							VENDOR TOTAL:		\$188.75
ILLINOIS ASSOCIATION OF CHIEFS		11062	10/01/22	\$115.00		TAYLOR MEMBERSHIP RENEWAL (THROUGH 12/31/23)	01-48-5-660	DUES AND SUBSCRIPTIONS	\$115.00
							VENDOR TOTAL:		\$115.00
ILLINOIS STATE TOLL HIGHWAY		G121000006209	10/06/22	\$32.45		DPW IPASS 7/1/22-9/30/22	01-60-6-671	MAINTENANCE AND SUPPLIES	\$10.82
							08-11-6-671	MAINTENANCE AND SUPPLIES	\$10.82
							08-21-6-671	MAINTENANCE AND SUPPLIES	\$10.81
							VENDOR TOTAL:		\$32.45

Village of Flossmoor
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Vendor Name		Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
INTERSTATE BATTERY OF CHICAGO									
319544		10/18/22	\$1,539.75			D14 & D17 BATTERIES	01-60-6-671	MAINTENANCE AND SUPPLIES	\$384.93
							07-01-6-671	MAINTENANCE AND SUPPLIES	\$384.94
							08-11-6-671	MAINTENANCE AND SUPPLIES	\$384.94
							08-21-6-671	MAINTENANCE AND SUPPLIES	\$384.94
VENDOR TOTAL:									\$1,539.75
IRMA									
SALES0020408		08/31/22	\$1,554.21			AUGUST DEDUCTIBLE	01-48-4-642	IRMA INSURANCE DEDUCTIBLE	\$1,554.21
VENDOR TOTAL:									\$1,554.21
J.M.D. SOX OUTLET									
20220177		10/11/22	\$155.68			D'APICE SAFETY BOOTS	01-60-3-618	SAFETY EQUIPMENT & SUPPLIES	\$51.89
							08-11-3-618	SAFETY EQUIPMENT & SUPPLIES	\$51.89
20220178		10/11/22	\$209.50			UNIFORM-RAMOS	08-21-3-618	SAFETY EQUIPMENT & SUPPLIES	\$51.90
							01-60-3-612	UNIFORMS & RELATED SUPPLIES	\$209.50
20220176		10/11/22	\$189.12			UNIFORM/SAFETY BOOTS-JONES	01-60-3-612	UNIFORMS & RELATED SUPPLIES	\$18.99
							01-60-3-618	SAFETY EQUIPMENT & SUPPLIES	\$56.71
							08-11-3-618	SAFETY EQUIPMENT & SUPPLIES	\$56.71
							08-21-3-618	SAFETY EQUIPMENT & SUPPLIES	\$56.71
VENDOR TOTAL:									\$554.30
KONICA MINOLTA									
9008908076		10/08/22	\$425.00			VH COPIER MAINTENANCE 10/8/22-11/7/22	01-43-6-670	OFFICE EQUIPMENT MAINTENANCE	\$425.00
VENDOR TOTAL:									\$425.00
LANDS' END INC.									
SIN10561081		09/21/22	\$732.27			LOGO-WEAR	01-42-3-612	UNIFORMS	\$84.35
							01-43-3-612	UNIFORMS	\$647.92
VENDOR TOTAL:									\$732.27

Village of Flossmoor
Detail Board Report
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Vendor Name		Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
LOCAL GOVERNMENT HISPANIC NETWORK									
102022		10/20/22	\$175.00			LGHN MEMBERSHIP & ANNUAL MEETING-CASTELLANOS			
							01-42-5-660	DUES AND SUBSCRIPTIONS	\$100.00
							01-42-5-661	TRAINING	\$75.00
VENDOR TOTAL:									\$175.00
M.E. SIMPSON COMPANY, INC.									
39329		09/30/22	\$495.00			LEAK DETECT HAMLIN AVE & 188TH ST			
							08-11-4-632	LEAK DETECTION PROGRAM	\$495.00
VENDOR TOTAL:									\$495.00
MATTHEW O'SHEA CONSULTING INC.									
41		10/01/22	\$3,000.00			LOBBYING SERVICES SEPTEMBER 2022			
							01-41-4-632	LOBBYING SERVICES	\$3,000.00
VENDOR TOTAL:									\$3,000.00
MENARDS									
73366		10/12/22	\$235.08			WOOD STAKES/VH LIGHTS			
							01-62-3-619	PROGRAM COMMODITIES	\$51.16
							01-67-3-605	OPERATING SUPPLIES	\$183.92
VENDOR TOTAL:									\$235.08
MENARDS - SCHERERVILLE									
91289		10/08/22	\$19.56			PUMPKIN SEEDS-WELLNESS			
							01-42-4-633	WELLNESS COMMITTEE	\$19.56
VENDOR TOTAL:									\$19.56
MENARD'S-HOMEWOOD									
42530		10/06/22	\$89.97			HEATERS FOR WATER STATIONS			
							08-11-6-677	WATER FACILITY MAINTENANCE	\$89.97
42330		10/03/22	\$40.21			DPW LIQUID ANTI-ICE SPRAY BAR/ADMIN BLINDS WAND			
							01-61-3-615	SMALL TOOLS & EQUIPMENT	\$37.24
							01-67-3-605	OPERATING SUPPLIES	\$2.97
VENDOR TOTAL:									\$130.18
MIDWEST LIGHTING SERVICES LLC									
2366		10/18/22	\$1,165.00			FIRE DEPT LIGHT BULBS			
							01-67-3-605	OPERATING SUPPLIES	\$1,165
VENDOR TOTAL:									\$1,165
2									
Communication: Presentation of Bills for Approval and Payment as Approved by the Finance Committee (November 7, 2022) (CONSENT									

Village of Flossmoor
Detail Board Report
Invoices Due On/Before: 11/08/22

Vendor Name		Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
MILITARY VETERAN PLUMBING LLC		004505	10/19/22	\$493.50		FIRE DEPT PLUMBING REPAIRS	01-67-4-634	MISCELLANEOUS SERVICES	\$493.50
								VENDOR TOTAL:	\$493.50
MONARCH AUTO SUPPLY INC		6981571553	09/20/22	\$249.29		PD SQUADS 419 & 519 GASKET/SPARK PLUGS - SHOP SUPPLIES/BRAKE FLUID	01-48-6-671	VEHICLE MAINTENANCE & SUPPLIES	\$222.50
							01-60-6-671	MAINTENANCE AND SUPPLIES	\$8.93
							08-11-6-671	MAINTENANCE AND SUPPLIES	\$8.93
							08-21-6-671	MAINTENANCE AND SUPPLIES	\$8.93
6981571518			09/20/22	\$108.22		HYDRAULIC HOSE FITTINGS-JOHN DEERE	08-11-6-671	MAINTENANCE AND SUPPLIES	\$54.11
							08-21-6-671	MAINTENANCE AND SUPPLIES	\$54.11
6981573039			10/05/22	\$421.59		SQUADS 113 & 516 BATTERIES	01-48-6-671	VEHICLE MAINTENANCE & SUPPLIES	\$421.59
6981574091			10/17/22	\$599.40		OIL ABSORBANT	01-60-6-671	MAINTENANCE AND SUPPLIES	\$149.85
							07-01-6-671	MAINTENANCE AND SUPPLIES	\$149.85
							08-11-6-671	MAINTENANCE AND SUPPLIES	\$149.85
							08-21-6-671	MAINTENANCE AND SUPPLIES	\$149.85
6981571829			09/22/22	\$6.18		P21 POWER STEERING FITTING	01-60-6-671	MAINTENANCE AND SUPPLIES	\$6.18
6981568626			08/17/22	\$45.64		MAG NUTS FOR DETECTIVE SQUAD	01-48-6-671	VEHICLE MAINTENANCE & SUPPLIES	\$45.64
6981573041			10/05/22	\$34.23		P24 LIFT GATE SOLENOID	01-60-6-671	MAINTENANCE AND SUPPLIES	\$8.55
							08-11-6-671	MAINTENANCE AND SUPPLIES	\$8.56
							08-21-6-671	MAINTENANCE AND SUPPLIES	\$8.56
							07-01-6-671	MAINTENANCE AND SUPPLIES	\$8.56
								VENDOR TOTAL:	\$1,464.55

MUNICIPAL COLLECTION SERVICES		022586	09/30/22	\$5.95		SEPTEMBER 2022 COLLECTIONS	01-48-4-656	TICKET COLLECTION SERVICES	\$5.95
								VENDOR TOTAL:	\$5

Village of Flossmoor
Detail Board Report
Invoices Due On/Before: 11/08/22

Vendor Name Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
NEXT DAY PLUS							
5248107	10/17/22	\$92.79		DPW COPIER MAINT OCT 2022 BASE/SEPT 2022 USAGE	01-55-6-670	OFFICE EQUIPMENT MAINTENANCE	\$92.79
						VENDOR TOTAL:	\$92.79
NICOR GAS							
39196092900 10192	10/19/22	\$167.44		STERLING STATION 9/19/22-10/19/22	08-11-4-631	ELECTRIC, POWER, AND LIGHT	\$167.44
						VENDOR TOTAL:	\$167.44
ORKIN EXTERMINATING COMPANY							
235532295	10/13/22	\$128.00		VH PEST CONTROL	01-67-4-634	MISC SVCS	\$128.00
235530730	10/12/22	\$122.00		DPWSC PEST CONTROL	01-67-4-634	MISC SVCS	\$122.00
						VENDOR TOTAL:	\$250.00
KATHLEEN FIELD ORR & ASSOCIATE							
NOVEMBER 2022	11/01/22	\$11,500.00		VILLAGE ATTY RETAINER NOVEMBER 2022	01-44-4-630	VILLAGE ATTY RETAINER	\$11,500.00
						VENDOR TOTAL:	\$11,500.00
OTTOSEN DINOLFO HASENBALG & CASTALD							
149274	09/30/22	\$88.00		LEGAL SERVICES	01-44-4-643	UNPLANNED LITIGATION	\$88.00
149213	09/30/22	\$157.80		LEGAL SERVICES	01-44-4-644	OTHER LEGAL SERVICES	\$157.80
						VENDOR TOTAL:	\$245.80
PEERLESS NETWORK							
565118	10/15/22	\$253.29		VILLAGE TELEPHONE 10/15/22-11/14/22	01-42-4-637	TELEPHONE	\$2.62
					01-43-4-637	TELEPHONE	\$72.44
					01-53-4-637	TELEPHONE	\$2.62
					01-50-4-637	TELEPHONE	\$87.48
					01-49-4-637	TELEPHONE	\$10.
					01-55-4-637	TELEPHONE	\$77.
						VENDOR TOTAL:	\$253.

Village of Flossmoor
Detail Board Report
Invoices Due On/Before: 11/08/22

Vendor Name		Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
PUBLIC SAFETY DIRECT, INC.		100426	10/10/22	\$2,108.00		DETECTIVE SQUAD UPFITTING	01-48-6-671	VEHICLE MAINTENANCE & SUPPLIES	\$2,108.00
	100229	09/07/22		\$255.00		FEST MAIN STAGE & SPONSOR BANNERS	01-41-4-650	FLOSSMOOR FEST	\$255.00
	100244	09/08/22		\$114.00		FLOSSMOOR COMMISSIONS BANNERS	01-41-4-653	MARKETING PROGRAMS	\$114.00
	100253	09/15/22		\$150.00		PLANT THE GEM YARD SIGNS	01-41-4-653	MARKETING PROGRAMS	\$150.00
VENDOR TOTAL:									\$2,627.00
RELIABLE FIRE EQUIPMENT CO									
	66445	06/29/22		\$396.50		FIRE ALARM INSPECTION	01-67-6-680	MAINTENANCE CONTRACTS	\$396.50
	70998	09/16/22		\$240.00		SPRINKLER SYSTEM INSPECTION	01-67-6-680	MAINTENANCE CONTRACTS	\$240.00
VENDOR TOTAL:									\$636.50
RUNCO OFFICE SUPPLY									
	8838450	10/14/22		\$69.99		DESK ORGANIZER	01-55-3-601	OFFICE SUPPLIES	\$69.99
	C8838450	10/20/22		\$(69.99)		RETURN DESK ORGANIZER	01-55-3-601	OFFICE SUPPLIES	\$(69.99)
	8838451	10/17/22		\$37.78		DPW PENS RESTOCK	01-60-3-601	OFFICE SUPPLIES	\$12.59
							08-11-3-601	OFFICE SUPPLIES	\$12.59
							08-21-3-601	OFFICE SUPPLIES	\$12.60
	8845810	10/21/22		\$283.92		WINDOW ENVELOPES	01-43-3-601	OFFICE SUPPLIES	\$283.92
	8847680	10/24/22		\$60.30		DESK PAD-FINANCE CLERK AP/PR	01-43-3-601	OFFICE SUPPLIES	\$60.30
	8832210	10/07/22		\$22.81		BUSINESS CARD FILE	01-48-3-601	OFFICE SUPPLIES	\$22.81
	8843130	10/19/22		\$27.17		DESK SORTER-ASST DIRECTOR DPW	01-55-3-601	OFFICE SUPPLIES	\$27.17
VENDOR TOTAL:									\$431.17

Village of Flossmoor
Detail Board Report
Invoices Due On/Before: 11/08/22

Vendor Name		Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
SAFEGUARD BUSINESS SYSTEMS		035139773	10/10/22	\$410.54		ACCOUNTS PAYABLE CHECKS RESTOCK	01-43-4-635	PRINTING	\$307.90
							08-10-4-635	PRINTING	\$61.58
							08-20-4-635	PRINTING	\$41.06
							VENDOR TOTAL:		\$410.54
SANDENO EAST INC.		9485	09/30/22	\$200.54		ASPHALT FOR POT HOLES	01-68-3-619	PROGRAM COMMODITIES	\$50.13
							02-01-3-606	ASPHALT MIX	\$50.13
							08-14-3-612	ASPHALT MIX	\$50.14
							08-24-3-612	ASPHALT MIX	\$50.14
							VENDOR TOTAL:		\$200.54
SHARK SHREDDING INC.		58497	10/07/22	\$115.50		VH/PD SHREDDING SERVICES	01-42-4-634	OTHER MISCELLANEOUS SERVICES	\$32.75
							01-48-3-611	SPECIAL POLICE COMMODITIES	\$82.75
							VENDOR TOTAL:		\$115.50
SOUTH SUBURBAN HUMANE SOCIETY		000628	10/03/22	\$100.00		STRAY DOGS SEPTEMBER 2022	01-48-4-645	ANIMAL CONTROL SERVICES	\$100.00
							VENDOR TOTAL:		\$100.00
STANLEY CONVERGENT SECURITY		6002871541	09/23/22	\$163.41		DPW SECURITY ALARM MAINTENANCE & MONITORING 10/1/22-12/31/22	01-67-4-634	MISCELLANEOUS SERVICES	\$163.41
							VENDOR TOTAL:		\$163.41
STATE TREASURER		62878	10/10/22	\$1,175.04		TRAFFIC SIGNALS MAINT APR-JUN 2022	02-01-4-630	TRAFFIC SIGNALS MAINT	\$1,175.04
							VENDOR TOTAL:		\$1,175.04
SUNRUN INSTALLATION SERVICES		101322	10/13/22	\$100.00		PERMIT FEE REFUND	01-00-2-430	BUILDING PERMITS	\$100.00
							VENDOR TOTAL:		\$100.00
Communication: Presentation of Bills for Approval and Payment as Approved by the Finance Committee (November 7, 2022) (CONSENT									

Village of Flossmoor
Detail Board Report
Invoices Due On/Before: 11/08/22

Vendor Name		Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
SUNSET SEWER & WATER INC.		2022238	10/14/22	\$6,345.00		CULVERT & DITCH REPAIR 192ND & HAMPTON	07-01-6-675	STORM SYSTEM MAINTENANCE & REP	\$6,345.00
								VENDOR TOTAL:	\$6,345.00

Village of Flossmoor
Detail Board Report
Invoices Due On/Before: 11/08/22

Vendor Name	Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
SYNCB /AMAZON	787389834357 1010	08/18/22	\$119.98		APPLIED CREDIT 2X - 9/20/22 & 10/4/22	01-48-3-612	UNIFORMS & RELATED SUPPLIES	\$119.98
	9843737557436 101	08/19/22	\$0.03		UNDERPAID INVOICE BY CHECK #77793 10/4/22	01-42-3-601	OFFICE SUPPLIES	\$0.03
	444554466334	09/08/22	\$29.99		POLICE BADGE WALLET-WEAVER	01-48-3-612	UNIFORMS & RELATED SUPPLIES	\$29.99
	747685568958	09/12/22	\$29.99		PRINTER TONER	01-48-3-607	COMPUTER EQUIPMENT & SUPPLIES	\$29.99
	684769655689	09/13/22	\$45.05		KEY TAGS	01-49-3-615	SMALL TOOLS & EQUIPMENT	\$45.05
	646575387577	09/13/22	\$37.99		WEB CAM W/MICROPHONE	01-48-3-601	OFFICE SUPPLIES	\$37.99
	444675596585	09/13/22	\$25.99		WALL CLOCK FOR LOCKER ROOM	01-48-3-611	SPECIAL POLICE COMMODITIES	\$25.99
	569499365564	09/14/22	\$164.99		WORK BOOTS-BRUNKE	01-60-3-618	SAFETY EQUIPMENT & SUPPLIES	\$55.00
	764735898575	09/14/22	\$31.98		IPHONE LIGHTNING CABLES	08-11-3-618	SAFETY EQUIPMENT & SUPPLIES	\$54.99
	585647788644	09/14/22	\$135.98		WHEELED ICE CHEST/COOLER	08-21-3-618	SAFETY EQUIPMENT & SUPPLIES	\$55.00
	878789835458	09/14/22	\$656.87		HANGING FLY TRAPS	01-55-3-601	OFFICE SUPPLIES	\$31.98
	443935556977	09/15/22	\$148.16		RECESSED PANEL TRASH CAN	01-60-3-605	OPERATING SUPPLIES	\$135.98
	848776874738	09/17/22	\$107.92		SAFETY SHOES/UTILITY PANTS	01-41-4-650	FLOSSMOOR FEST	\$656.87
	467735694449	09/20/22	\$25.38		TRUCK AIR FRESHENERS	01-60-3-605	OPERATING SUPPLIES	\$148.16
446797577866						01-60-3-618	SAFETY EQUIPMENT & SUPPLIES	\$26.31
						08-11-3-618	SAFETY EQUIPMENT & SUPPLIES	\$26.32
						08-21-3-618	SAFETY EQUIPMENT & SUPPLIES	\$26.32
						01-60-3-612	UNIFORMS & RELATED SUPPLIES	\$28.97
						01-60-6-671	MAINTENANCE AND SUPPLIES	\$6.35
						08-11-6-671	MAINTENANCE AND SUPPLIES	\$6.35
						08-21-6-671	MAINTENANCE AND SUPPLIES	\$6.35
						07-01-6-671	MAINTENANCE AND SUPPLIES	\$6.35
DESK DRAWER ORGANIZER								\$23.50

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Village of Flossmoor
Detail Board Report
Invoices Due On/Before: 11/08/22

Vendor Name	Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
	688938669574	09/27/22	\$8.90		SCISSORS	01-48-3-601	OFFICE SUPPLIES	\$8.90
	465648494738	09/29/22	\$749.00		KITCHEN SINK	28-01-7-708	KITCHEN REMODEL	\$749.00
	766545879755	09/29/22	\$28.37		KEY LOCK BOX CABINET FOR EVIDENCE	01-48-3-615	SMALL TOOLS & EQUIPMENT	\$28.37
	834937956679	09/29/22	\$28.97		HALLOWEEN PHOTO BOOTH PROPS	01-41-4-653	MARKETING PROGRAMS	\$28.97
	788678946689	10/04/22	\$223.99		TONER CARTRIDGE FOR LIVESCAN	01-48-6-670	OFFICE EQUIPMENT MAINTENANCE	\$223.99
						VENDOR TOTAL:		\$2,623.07
THE COP FIRE SHOP								
	208975	08/09/22	\$104.00		UNIFORM THACKER(S)	01-49-3-612	UNIFORMS & RELATED SUPPLIES	\$104.00
	208987	09/12/22	\$52.00		UNIFORM THACKER	01-49-3-612	UNIFORMS & RELATED SUPPLIES	\$52.00
	209995	09/13/22	\$100.00		UNIFORM BRACKEN	01-49-3-612	UNIFORMS & RELATED SUPPLIES	\$100.00
	210031	09/01/22	\$226.00		UNIFORM FARLEY	01-49-3-612	UNIFORMS & RELATED SUPPLIES	\$226.00
	210163	09/16/22	\$311.00		UNIFORM RUSH	01-49-3-612	UNIFORMS & RELATED SUPPLIES	\$311.00
	210254	09/29/22	\$66.00		UNIFORM THOME	01-49-3-612	UNIFORMS & RELATED SUPPLIES	\$66.00
	210255	09/29/22	\$66.00		UNIFORM MAZURKIEWICZ	01-49-3-612	UNIFORMS & RELATED SUPPLIES	\$66.00
	210256	09/29/22	\$164.00		UNIFORM SHELTON	01-49-3-612	UNIFORMS & RELATED SUPPLIES	\$164.00
						VENDOR TOTAL:		\$1,089.00
THIRD DIST. FIRE CHIEF'S ASSN.								
	5014	10/19/22	\$40.00		MONTHLY LUNCHEON MTG KOPEC/BERK	01-49-4-648	SPECIAL RESPONSE TEAM	\$40.00
						VENDOR TOTAL:		\$40.00

Village of Flossmoor
Detail Board Report
Invoices Due On/Before: 11/08/22

Vendor Name		Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
U.S. BANK NA		2102543	10/17/22	\$681,709.38		GO BOND SERIES 2021 DEBT SERVICE	06-01-8-845	DEBT SERV-2021 GO ISSUE-PRIN	\$365,000.00
	06-01-8-846						DEBT SERV-2021 GO ISSUE-INT	\$152,784.38	
	06-01-8-850						DEBT SERV-2021 GO REFUND-PRIN	\$125,000.00	
	06-01-8-851						DEBT SERV-2021 GO REFUND-INT	\$38,925.00	
	VENDOR TOTAL:						\$879,209.38		
UCHICAGO MEDICINE INGALLS HOSP		20221007	10/11/22	\$60.00		IN-STATION CONT ED SESSION	01-49-5-663	FIRE TUITION AND FEES	\$60.00
	VENDOR TOTAL:						\$60.00		
UDO'S PROFESSIONAL CAR WASH		325	10/10/22	\$114.00		PD CAR WASHES SEPTEMBER 2022	01-48-6-671	VEHICLE MAINTENANCE & SUPPLIES	\$114.00
	VENDOR TOTAL:						\$114.00		
VILLAGE OF HOMEWOOD		10769	10/13/22	\$127,383.65		HOMEWOOD WATER BILL 8/26/22-9/26/22	08-11-4-636	HOMEWOOD-OPER & MTCE CHARGES	\$5,000.00
	08-11-4-635						HOMEWOOD-LAKE MICHIGAN WATER	\$122,383.65	
	VENDOR TOTAL:						\$127,383.65		
BRIDGET WACHTEL		101922	10/19/22	\$127.80		REIMBURSE LUNCH W/HFHS	01-42-4-652	MEETINGS AND EVENTS	\$127.80
	VENDOR TOTAL:						\$127.80		
WALT'S FOOD CENTER		2866	08/19/22	\$45.26		BACK TO SCHOOL NIGHT REFRESHMENTS	01-41-4-651	COMMUNITY RELATIONS COMMISSIO	\$45.26
	VENDOR TOTAL:						\$45.26		

Village of Flossmoor
Detail Board Report
Invoices Due On/Before: 11/08/22

Vendor Name		Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
WINDY CITY LIGHTS, INC.		6066	10/19/22	\$4,975.00		LIGHTS FOR CBD CHRISTMAS TREES	40-33-6-671	MAINTENANCE AND SUPPLIES	\$4,975.00
								VENDOR TOTAL:	\$4,975.00
WORKING WELL		0039171900	09/30/22	\$60.00		DOT DRUG SCREEN-COLES FOSTER	01-55-4-636	PRE-EMPLOYMENT PHYSICALS	\$60.00
		0039171800	09/30/22	\$1,068.00		BUENZOW/KEETON PHYSICALS	01-49-4-636	PRE-EMPLOYMENT PHYSICALS	\$1,068.00
								VENDOR TOTAL:	\$1,128.00

Village of Flossmoor
Detail Board Report
Invoices Due On/Before: 11/08/22

Vendor Name	Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
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Total Amount Being Paid: \$1,132,099.77
Total Number of Invoices: 155

Vendor Code	Vendor Name	1099	Invoice Total	Check Total	Net Inv/((
AIRONEEQ	AIR ONE EQUIPMENT INC	N	(1) 438.09	(0) 0.00	438.
AIRGASUS	AIRGAS USA, LLC	N	(2) 145.74	(0) 0.00	145.
AIRYS	AIRY'S INC.	N	(1) 14,357.92	(0) 0.00	14,357.
ALWARREN	AL WARREN OIL COMPANY INC	N	(1) 2,804.52	(0) 0.00	2,804.
AXON	AXON ENTERPRISE INC	N	(1) 681.30	(0) 0.00	681.
BAYLESS	BAYLESS COMMUNICATIONS LLC	N	(1) 5,000.00	(0) 0.00	5,000.
BENISTAR	BENISTAR	N	(1) 932.00	(0) 0.00	932.
BLUECOLL	BLUE-COLLAR SUPPLY CO.	N	(5) 585.87	(0) 0.00	585.
BOUND	BOUND TREE MEDICAL LLC	Y	(1) 148.69	(0) 0.00	148.
BRITES	BRITES TRANSPORTATION LLC	N	(1) 1,107.79	(0) 0.00	1,107.
BURKELLC	BURKE, LLC	N	(3) 8,337.41	(0) 0.00	8,337.
CHANDLER	CHANDLER SERVICES INC	N	(3) 1,544.73	(0) 0.00	1,544.
CHICOMM	CHICAGO COMMUNICATIONS, LLC.	Y	(2) 259.80	(0) 0.00	259.
CHICAGOTRI	CHICAGO TRIBUNE	N	(1) 972.00	(0) 0.00	972.
CLARKBAI	CLARK BAIRD SMITH LLP	Y	(1) 6,933.75	(0) 0.00	6,933.
COM1023	COMED	N	(1) 219.20	(0) 0.00	87.
CORE&MAI	CORE & MAIN LP	Y	(3) 3,755.87	(0) 0.00	3,755.
CRUSEP	PAUL CRUSE JR	N	(1) 101.16	(0) 0.00	101.
CRUSOR	RICHARD G. CRUSOR, JR.	Y	(1) 270.00	(0) 0.00	270.
CURRENT	CURRENT TECHNOLOGIES CORP	N	(1) 13,433.58	(0) 0.00	13,433.
DANASAFE	DANA SAFETY SUPPLY INC.	N	(1) 65.13	(0) 0.00	65.
EAGLEUNI	EAGLE UNIFORM CO INC	N	(3) 716.00	(0) 0.00	716.
ECOM	E-COM DISPATCH CENTER	N	(1) 3,944.44	(0) 0.00	3,944.
ELMER&SO	ELMER & SON LOCKSMITHS INC	N	(1) 54.00	(0) 0.00	54.
FITZSIMM	FITZSIMMONS	N	(1) 15.00	(0) 0.00	15.
FLOSSSTA	FLOSSMOOR STATION RESTAURANT	N	(1) 210.00	(0) 0.00	210.
FDLIFE	FORT DEARBORN LIFE INSURANCE	N	(1) 463.25	(0) 0.00	463.
FRIERSON	GORDON & CYNTHIA FRIERSON	N	(1) 1,000.00	(0) 0.00	1,000.
GALLERY	GALLERY OFFICE PROS	N	(1) 487.90	(0) 0.00	487.
GASVODA	GASVODA & ASSOCIATES INC	N	(1) 1,053.40	(0) 0.00	1,053.
GOLDYLOC	GOLDY LOCKS INC	N	(1) 199.00	(0) 0.00	199.
GRAINGER	GRAINGER, INC.	N	(2) 698.98	(0) 0.00	698.
HISKES	HISKES, DILLNER, O'DONNELL,	Y	(3) 693.00	(0) 0.00	693.
HOMECLAE	HOME CLEANING CENTERS -AMERICA	N	(1) 3,304.00	(0) 0.00	3,304.
HOMEDEPO	HOME DEPOT	N	(2) 393.71	(0) 0.00	393.
HOMECHRO	HOMEWOOD-FLOSSMOOR CHRONICLE	Y	(1) 464.00	(0) 0.00	464.
HORTON	THE HORTON GROUP	N	(1) 2,173.00	(0) 0.00	2,173.
ICMA	ICMA MEMBERSHIP RENEWALS	N	(1) 200.00	(0) 0.00	200.
ILCCMA	IL CITY/COUNTY MANAGEMENT ASSN	N	(1) 188.75	(0) 0.00	188.
ILLASCOF	ILLINOIS ASSOCIATION OF CHIEFS	N	(1) 115.00	(0) 0.00	115.
ILLSTATE	ILLINOIS STATE TOLL HIGHWAY	N	(1) 32.45	(0) 0.00	32.
INTERSTA	INTERSTATE BATTERY OF CHICAGO	N	(1) 1,539.75	(0) 0.00	1,539.
IRMA	IRMA	N	(1) 1,554.21	(0) 0.00	1,554.
J.M.D.	J.M.D. SOX OUTLET	N	(3) 554.30	(0) 0.00	554.
KONICA	KONICA MINOLTA	N	(1) 425.00	(0) 0.00	425.00

Communication: Presentation of Bills for Approval and Payment as Approved by the Finance Committee (November 7, 2022) (CONSENT

Vendor Code	Vendor Name	1099	Invoice Total	Check Total	Net Inv/((
LANDSEND	LANDS' END INC.	N	(1) 732.27	(0) 0.00	732.
LOCALGOV	LOCAL GOVERNMENT HISPANIC NETWORK	N	(1) 175.00	(0) 0.00	175.
M.E.SIMP	M.E. SIMPSON COMPANY, INC.	N	(1) 495.00	(0) 0.00	495.
MATTHEWO	MATTHEW O'SHEA CONSULTING INC.	N	(1) 3,000.00	(0) 0.00	3,000.
MENARDS	MENARDS	N	(1) 235.08	(0) 0.00	235.
MENARDSC	MENARDS - SCHERERVILLE	N	(1) 19.56	(0) 0.00	19.
MENARDHM	MENARD'S-HOMEWOOD	N	(2) 130.18	(0) 0.00	130.
MIDWEST	MIDWEST LIGHTING SERVICES LLC	N	(1) 1,165.00	(0) 0.00	1,165.
MILITARY	MILITARY VETERAN PLUMBING LLC	Y	(1) 493.50	(0) 0.00	493.
MONARCH	MONARCH AUTO SUPPLY INC	N	(7) 1,464.55	(0) 0.00	1,464.
MUNICCOL	MUNICIPAL COLLECTION SERVICES	N	(1) 5.95	(0) 0.00	5.
NEXTDAY	NEXT DAY PLUS	N	(1) 92.79	(0) 0.00	92.
NICOR-4	NICOR GAS	N	(1) 167.44	(0) 0.00	167.
ORKIN	ORKIN EXTERMINATING COMPANY	N	(2) 250.00	(0) 0.00	250.
ORRASSOC	KATHLEEN FIELD ORR & ASSOCIATE	Y	(1) 11,500.00	(0) 0.00	11,500.
OTTOSEN	OTTOSEN DINOLFO HASENBALG & CAST	Y	(2) 245.80	(0) 0.00	245.
PEERLESS	PEERLESS NETWORK	N	(1) 253.29	(0) 0.00	253.
PUBSAFET	PUBLIC SAFETY DIRECT, INC.	N	(4) 2,627.00	(0) 0.00	2,627.
RELIABLE	RELIABLE FIRE EQUIPMENT CO	N	(2) 636.50	(0) 0.00	636.
RUNCO	RUNCO OFFICE SUPPLY	N	(7) 431.98	(0) 0.00	431.
SAFEGUAR	SAFEGUARD BUSINESS SYSTEMS	N	(1) 410.54	(0) 0.00	410.
SANDENO	SANDENO EAST INC.	N	(1) 200.54	(0) 0.00	200.
SHARK	SHARK SHREDDING INC.	N	(1) 115.50	(0) 0.00	115.
SSHUMANE	SOUTH SUBURBAN HUMANE SOCIETY	N	(1) 100.00	(0) 0.00	100.
STANLEY	STANLEY CONVERGENT SECURITY	N	(1) 163.41	(0) 0.00	163.
STATETRE	STATE TREASURER	N	(1) 1,175.04	(0) 0.00	1,175.
SUNRUN	SUNRUN INSTALLATION SERVICES	N	(1) 100.00	(0) 0.00	100.
SUNSETSE	SUNSET SEWER & WATER INC.	N	(1) 6,345.00	(0) 0.00	6,345.
AMAZON	SYNCB/AMAZON	N	(20) 2,623.07	(0) 0.00	2,623.
THECOPFI	THE COP FIRE SHOP	N	(8) 1,089.00	(0) 0.00	1,089.
THIRDDFC	THIRD DIST. FIRE CHIEF'S ASSN.	N	(1) 40.00	(0) 0.00	40.
USBANK	U.S. BANK NA	N	(2) 879,209.38	(0) 0.00	879,209.
INGALEMS	UCHICAGO MEDICINE INGALLS HOSP	N	(1) 60.00	(0) 0.00	60.
UDOS	UDO'S PROFESSIONAL CAR WASH	N	(1) 114.00	(0) 0.00	114.
VILHMD	VILLAGE OF HOMEWOOD	N	(1) 127,383.65	(0) 0.00	127,383.
WACHTEL	BRIDGET WACHTEL	N	(1) 127.80	(0) 0.00	127.
WALTS	WALT'S FOOD CENTER	N	(1) 45.26	(0) 0.00	45.
WINDYCL	WINDY CITY LIGHTS, INC.	Y	(1) 4,975.00	(0) 0.00	4,975.
WORKING	WORKING WELL	Y	(2) 1,128.00	(0) 0.00	1,128.
Grand Totals:			Total: 155 1,132,099.77	Total: 0 0.00	

Communication: Presentation of Bills for Approval and Payment as Approved by the Finance Committee (November 7, 2022) (CONSENT

Village of Flossmoor
Detail Board Report
Manual Checks Issued: 10/28/22 thru 10/28/22

Vendor Name										
Invoice #	Invoice Date	Amount	Check #	Check Date	PO #	Invoice Description	GL Number	GL Description	Line Amount	
AT&T 4238443701	10/11/22	\$888.13	77921	10/25/22		VILLAGE INTERNET ACCT #831-001-1181-835 9/11/22-10/20/22	01-42-4-639	WEBSITE & INTERNET SERVICES	\$888.13	
								VENDOR TOTAL:		\$888.13
BCBSIL NOVEMBER 2022	10/17/22	\$101,219.97	77917	10/21/22		NOVEMBER 2022 PREMIUM		HEALTH INSURANCE PAYABLE	\$19,092.01	
								HEALTH INSURANCE PREMIUM	\$4,843.33	
								HEALTH INSURANCE PREMIUM	\$9,686.66	
								HEALTH INSURANCE PREMIUM	\$34,501.89	
								HEALTH INSURANCE PREMIUM	\$9,686.66	
								HEALTH INSURANCE PREMIUM	\$5,650.55	
								HEALTH INSURANCE PREMIUM	\$3,228.89	
								HEALTH INSURANCE PREMIUM	\$14,529.98	
								VENDOR TOTAL:		\$101,219.97
								COMCAST 100622	10/06/22	\$399.44
COMPUTER NETWORK MAINTENAN	\$150.59									
VENDOR TOTAL:		\$399.44								
CRESTWOOD CUSTOM CABINETS 102422	10/24/22	\$14,350.00	77923	10/28/22		FD KITCHEN CABINETS	28-01-7-708	KITCHEN REMODEL	\$14,350.00	
								VENDOR TOTAL:		\$14,350.00
METLIFE NOVEMBER 2022	10/16/22	\$5,387.86	77919	10/21/22		POLICY #05390569/NOVEMBER 2022 PREMIUM		HEALTH INSURANCE PAYABLE	\$1,340.76	
								HEALTH INSURANCE PREMIUM	\$242.83	
								HEALTH INSURANCE PREMIUM	\$485.65	
								HEALTH INSURANCE PREMIUM	\$1,659.30	
								HEALTH INSURANCE PREMIUM	\$485.65	
								HEALTH INSURANCE PREMIUM	\$283.30	
								HEALTH INSURANCE PREMIUM	\$161	
								HEALTH INSURANCE PREMIUM	\$728	
								VENDOR TOTAL:		\$5,387

2

Communication: Presentation of Bills for Approval and Payment as Approved by the Finance Committee (November 7, 2022) (CONSENT

Village of Flossmoor
Detail Board Report
Manual Checks Issued: 10/28/22 thru 10/28/22

Vendor Name		Invoice #	Invoice Date	Amount	Check #	Check Date	PO #	Invoice Description	GL Number	GL Description	Line Amount										
POP'S		101922	10/19/22	\$284.45	77922	10/25/22		WELLNESS LUNCH & LEARN	10/26/22	01-42-4-633	WELLNESS COMMITTEE	\$284.45									
VENDOR TOTAL: \$284.45																					
SECRETARY OF STATE		AMB4512 2023	10/20/22	\$151.00	77924	10/28/22		2012 DODGE AMBULANCE 2023 REGISTRATION RENEWAL	01-49-4-634	MISCELLANEOUS SERVICES	\$151.00										
		AMB6771 2023	10/20/22	\$151.00	77925	10/28/22		2015 DODGE AMBULANCE 2023 REGISTRATION RENEWAL	01-49-4-634	MISCELLANEOUS SERVICES	\$151.00										
VENDOR TOTAL: \$302.00																					
VISION SERVICE PLAN		816278272	10/17/22	\$1,044.25	77920	10/21/22		NOVEMBER 2022 PREMIUM		HEALTH INSURANCE PAYABLE	\$304.09										
VENDOR TOTAL: \$1,044.25																					

Total Amount Being Paid: \$123,876.10
Total Number of Invoices: 9

Vendor Code	Vendor Name	1099	Invoice Total	Check Total	Net Inv/C
AT&T3	AT&T	N	(1) 888.13	(1) 888.13	0.
BCBSIL	BCBSIL	N	(1) 101,219.97	(1) 101,219.97	0.
COMCAST3	COMCAST	N	(1) 399.44	(1) 399.44	0.
CRESTWOO	CRESTWOOD CUSTOM CABINETS	Y	(1) 14,350.00	(1) 14,350.00	0.
METLIFE	METLIFE	N	(1) 5,387.86	(1) 5,387.86	0.
POP'S	POP'S	N	(1) 284.45	(1) 284.45	0.
SECOFSTATE	SECRETARY OF STATE	N	(2) 302.00	(2) 302.00	0.
VISION	VISION SERVICE PLAN	N	(1) 1,044.25	(1) 1,044.25	0.
Grand Totals:			Total: 9 123,876.10	Total: 9 123,876.10	

Communication: Presentation of Bills for Approval and Payment as Approved by the Finance Committee (November 7, 2022) (CONSENT)

***A PROCLAMATION DECLARING NOVEMBER AS NATIONAL
DIABETES MONTH***

WHEREAS, Diabetes is a serious condition and a leading cause of death by disease that has reached epidemic proportions; and,

WHEREAS, more than 34 million American adults are living with diabetes, and an estimated 88 million more may be at risk of developing the disease; and,

WHEREAS, during National Diabetes Month, we draw awareness to all forms of this dangerous condition, including Type 1, Type 2, gestational diabetes and prediabetes; and,

WHEREAS, diabetes is a serious condition that can lead to blindness, heart attack, stroke, kidney failure, amputations and other serious health problems; and,

WHEREAS, diabetes affects people from all walks of life, young and old alike, with minority populations in the United States having an increased risk for developing the disease; and,

WHEREAS, early detection and proper treatment of diabetes can lead to a longer, healthier life.

NOW, THEREFORE, I, Michelle I. Nelson, Mayor of Flossmoor, do hereby proclaim November 2022 as **National Diabetes Month** in Flossmoor, Illinois.

I call upon all Flossmoor residents, school systems, government agencies, nonprofit organizations, health care providers, research institutions, and other interested groups to join in activities that raise diabetes awareness and help prevent, treat, and manage the disease.

Dated this 7th day of November 2022

Michelle Nelson, Mayor

TO: Bridget Wachtel, Village Manager
CC: Scott Bordui
FROM: John Brunke, Public Works Director
DATE: November 7, 2022
SUBJECT: Consideration of a Contract and Budget Amendment
to Purchase De-icing Rock Salt from Cargill, Inc.



FLOSSMOOR

Included in the FY23 approved budget is \$36,108 for the purchase of roadway de-icing rock salt. This budget amount was calculated using last year's contract unit price of \$60.18 per ton for our 120% FY22 allotment amount of 600 tons. This past winter we continued to implement conservation measures and best management practices with the use of the rock salt and were able to save a portion of last year's salt allotment. Public Works currently has approximately 250 tons of salt on site remaining from last winter.

Staff worked with the State of Illinois' Central Management Services (CMS) Department to participate in this year's State-wide contract bid procurement for rock salt. This process resulted in our bid line coming in at \$71.75/ton from Cargill, Inc. The State's CMS program for rock salt procurement still remains to be the best avenue for the Village to secure a salt purchase contract. Below is summary of our salt prices for the last several years through the CMS program.

Flossmoor historical salt prices

FY22 - \$60.18/ton, 500 tons, CMS contract bid (Compass Minerals America, Inc.)
FY21 - \$83.99/ton, 400 tons, CMS contract renewal (Cargill, Inc.)
FY20 - \$83.99/ton, 500 tons, CMS contract bid (Cargill, Inc.)
FY19 - \$43.92/ton, 400 tons, CMS contract renewal (Morton Salt, Inc.)
FY18 - \$43.92/ton, 400 ton, CMS contract bid (Morton Salt, Inc.)
FY17 - \$63.37/ton, 400 ton, CMS contract renewal (Cargill, Inc.)
FY16 - \$63.37/ton, 650 tons, CMS contract bid (Cargill, Inc.)
FY15 - \$134.21/ton, 650 ton, CMS contract bid (Morton Salt, Inc.)
FY14 - \$49.07/ton, 550 ton, CMS contract renewal (Morton Salt, Inc.), *heavy winter and had to procure extra salt from another vendor for \$189/ton.*

Our contract stipulates that the Village must purchase a minimum of 80% (400 tons = \$28,700.00) of the allotment or up to 120% (600 tons = \$43,050.00) of the allotment. Attached is a copy of the CMS contract for your reference. We always strive to use the least amount of salt possible to keep our roads safe and only try to buy 80% of our allotment. However, we have to allocate funds to purchase 120% of our allotment in the event we need the supply for a heavy winter. This purchase will be a maximum of \$6,942.00 over the budgeted amount. Therefore, a budget amendment will be needed in the amount of \$6,942.00. There is adequate fund balance in the MFT Fund to account for this budget amendment.

With the above information in mind, Public Works is requesting that the Mayor and Board of

Trustees authorize the Village Manager to sign a purchase order in the amount of \$43,050.00 to Cargill, Inc. for the FY23 Roadway De-icing Rock Salt Purchase and approve a budget amendment to line 02-01-3-602 in the amount of \$6,942.00. The total purchase order amount covers the entire contract amount up to 120% of our allotment.

TO: Bridget Wachtel, Village Manager
FROM: Scott Bordui, Finance Director
DATE: November 7, 2022
SUBJECT: Budget Amendment Resolution



FLOSSMOOR

During the second quarter of the 22-23 fiscal year the Board approved the following motion(s) to amend the Village's 22-23 fiscal year budget. Additionally, attached are three items that have not been previously approved as budget amendments. Attached is a memorandum from Police Chief Tod Kamleiter regarding expenditures of public safety donations for a retirement luncheon and memorial gift. Also, attached is a memorandum from Public Works Director John Brunke regarding hearing protection gear, Hidden Gem Half Marathon expenses, 19725 Governors Highway clean up and SCADA software service renewal. Finally, attached is a memorandum I prepared regarding Water & Sewer Fund transfers as discussed at the October 17, 2022 Board meeting audit presentation.

Attached is the resolution which the Board is required to adopt so that the budget amendments may be filed with the Cook County Clerk.

Approval

<u>Date</u>	<u>Amount</u>	<u>Account No.</u>	<u>Description</u>
8-15-22	\$ 247,182	17-01-4-733	Berry Ln drainage paving work
9- 6-22	\$ 65,256	16-01-7-755	Public Works small dump trucks
10- 3-22	\$ 51,503	16-01-7-755	PW large dump truck w/ plow & spreader
11- 7-22*	\$ 1,000	24-01-7-770	Retirement luncheon & memorial gift
11- 7-22*	\$ 9,550	01-60-3-618	Hearing protection equip. & Hidden Gem
11- 7-22*	\$ 7,800	01-67-7-767	19725 Governors Highway clean up
11- 7-22*	\$ 3,600	08-21-6-676	SCADA software service renewal
11- 7-22*	\$(169,879)	08-10-9-901	Cancel 3 rd qtr. water & sewer admin transfer
11- 7-22*	\$(131,656)	08-20-9-901	" " " " " "
11- 7-22*	\$ 9,563	01-41-9-908	" " " " " "
11- 7-22*	\$ 14,380	01-42-9-908	" " " " " "
11- 7-22*	\$ 51,727	01-43-9-908	" " " " " "
11- 7-22*	\$ 4,890	01-44-9-908	" " " " " "
11- 7-22*	\$ 2,828	01-45-9-908	" " " " " "
11- 7-22*	\$ 2,272	01-48-9-908	" " " " " "
11- 7-22*	\$ 11,701	01-49-9-908	" " " " " "
11- 7-22*	\$ 12,343	01-50-9-908	" " " " " "
11- 7-22*	\$ 3,121	01-53-9-908	" " " " " "
11- 7-22*	\$ 37,723	01-55-9-908	" " " " " "
11- 7-22*	\$ 144,309	01-60-9-908	" " " " " "
11- 7-22*	\$ 6,678	01-67-9-908	" " " " " "

*Proposal to Board 11-7-22

I request that approval of this resolution be placed on the November 7, 2022 Board Meeting Agenda.

MEMORANDUM



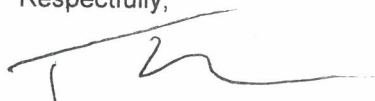
FLOSSMOOR

TO: Scott Bordui, Finance Director
FROM: Tod Kamleiter, Chief of Police
DATE: September 1, 2022
SUBJECT: Budget Amendment Request.

Scott,

I am requesting a budget amendment to the Public Safety Donations budget. For FY23 there were no expenditures forecasted for Miscellaneous Police, (24-01-7-770). I am requesting an amendment in the amount of \$1000.00 to this line item to cover the expenditures of a retirement luncheon, as well as a memorial gift that was expended to this line earlier in the budget year.

Respectfully,



Tod Kamleiter

approved
BRAW 9-1-22

Attachment: Agenda 2022-11-7 BA (Budget Amendment Resolution)

MEMORANDUM



FLOSSMOOR

TO: Scott Bordui, Finance Director
C: Bridget A. Wachtel, Village Manager
FROM: John S. Brunke, Public Works Director
DATE: October 21, 2022
SUBJECT: FY23 Quarterly Budget Amendments

I am requesting that the following budget amendments be added to the next quarterly budget amendment resolution.

01-60-3-618 Safety Equipment and Supplies Increase \$9,550.00

There are two reasons for this amendment request. The first reason is to cover the cost of a one-time purchase for a hearing protection and communication headphones to be used with our newly purchased sewer vacuum-jetter truck and also for roadway flagging work so that crews can communicate easily while controlling traffic and working on our job sites around high decibel equipment. The cost of this equipment was \$7,433.68, and IRMA gave the Village a \$2,000 hearing protection grant to help offset the cost of the purchase. The second reason for the request is to cover the cost of needed road way barricades (\$1,110) and barricade rentals (\$995) for the Hidden Gem Half Marathon.

01-67-7-762 ^{ARB} 767 3400 Flossmoor Road Demolition Increase \$7,800.00
19725 GOVERNORS HIGHWAY ARB

The reason for this amendment is to cover the cost of the site cleanup at 19725 Governors Highway. This site was acquired by the Village and the old nursery equipment and greenhouses posed a threat to safety due to the dilapidated condition. The Village contracted with Bechstein Construction to clean up the site and remove all of the debris in order to make the site safer. The cost of the clean-up was \$7,800.00 and the cost was put toward the 3400 Flossmoor Road Demolition budget line which was budgeted as \$0 since it was completed in FY19.

08-21-6-676 Radio System Maintenance Increase \$3,600.00

The reason for this amendment is that the wastewater lift stations SCADA software service agreement is renewed every two years. It was last renewed in FY21, and then budgeted as \$0 for FY22. Public Works Staff should have budgeted for this expense in FY23, but budgeted \$0 in error. Moving forward, Staff will budget for this software service renewal every other year.

If you have any questions, please let me know.

*approved
 potw 10-24-22*

Attachment: Agenda 2022-11-7 BA (Budget Amendment Resolution)

MEMORANDUM



TO: BRIDGET A. WACHTEL, VILLAGE MANAGER
 FROM: SCOTT R. BORDUI, FINANCE DIRECTOR *SRB*
 DATE: OCTOBER 27, 2022
 SUBJECT: BUDGET AMENDMENT-WATER & SEWER TRANSFERS

FLOSSMOOR

I advised during the audit presentation at the October 17, 2022 Board meeting that the Water & Sewer Fund unrestricted net assets (i.e. the operating position of the fund) finished in a deficit position relative to the Village's reserve policy for the Water & Sewer Fund. This is due to a second consecutive year when unrestricted net assets (UNA) declined. The decline in FY 22 was \$284,857. This is largely due to flat and low water usage matched against escalating expenses; most of which is thru water purchases from Homewood and thru the transfers. The billed to purchased ratio for FY 22 was 69%.

UNA at 4-30-22 was \$1,070,779 with a reserve policy amount at \$1,380,000. This creates a deficit of \$309,221 in UNA relative to the reserve policy. I advised at the October 17 meeting, I would be coming back to the Board in November with a budget amendment to inject cash into the Water & Sewer Fund in an attempt to rectify the deficit.

A total of \$1,206,140 is budgeted for the administrative transfers to be transferred in FY 23. Two of the four quarterly transfers have been made and the remaining transfers scheduled to be done in January 2023 and April 2023 are each for \$301,535.

In order to inject the needed cash into the Water & Sewer Fund, I am recommending the Village cancel the 3rd quarter transfer and the Board approve a budget amendment reducing accounts 08-10-9-901 and 08-20-9-901 by \$169,879 and \$131,656, respectively; and, offsetting General Fund accounts by the amounts listed for the 3rd quarter on the attached spreadsheet which total \$301,535.

I will include this memo with the budget amendment resolution for the 3rd quarter of FY 23 which will be presented on the November 7, 2022 Board Meeting agenda.

*approved
 BAW 10-24-22*

Attachment: Agenda 2022-11-7 BA (Budget Amendment Resolution)

VILLAGE OF FLOSSMOOR
WATER & SEWER ADMINISTRATIVE TRANSFERS
JOURNAL ENTRY DETAIL
MAY 1, 2022 TO APRIL 30, 2023

Total		Transfer	Legislative	Executive	Finance	Legal	Planning	Police	Fire	PSRR	Insp Serv	PW Adm	PW Str	PW Mtce	Total
Amount		41-9-908	42-9-908	43-9-908	44-9-908	45-9-908	48-9-908	49-9-908	50-9-908	53-9-908	55-9-908	60-9-908	67-9-908	Total	
Annual	1,206,140	38,252	57,518	206,909	19,561	11,313	9,086	46,802	49,370	12,483	150,891	577,242	26,713	1,206,140	
Quarters															
1st	301,535	9,563	14,378	51,728	4,891	2,829	2,270	11,699	12,341	3,120	37,722	144,315	6,679	301,535	
2nd	301,535	9,563	14,380	51,727	4,890	2,828	2,272	11,701	12,343	3,121	37,723	144,309	6,678	301,535	
3rd	301,535	9,563	14,380	51,727	4,890	2,828	2,272	11,701	12,343	3,121	37,723	144,309	6,678	301,535	
4th	301,535	9,563	14,380	51,727	4,890	2,828	2,272	11,701	12,343	3,121	37,723	144,309	6,678	301,535	
Total	1,206,140	38,252	57,518	206,909	19,561	11,313	9,086	46,802	49,370	12,483	150,891	577,242	26,713	1,206,140	
Summary		Annual	Quarterly												
Water	679,516	169,879	(131,656 in 1st qtr)												
Sewer	526,624	131,656													
Total	1,206,140	301,535													

TranJE.xls

Attachment: Agenda 2022-11-7 BA (Budget Amendment Resolution)

RESOLUTION # _____
A RESOLUTION AMENDING THE BUDGET FOR FISCAL YEAR 22-23 FOR THE VILLAGE OF FLOSSMOOR

WHEREAS, the Village of Flossmoor, County of Cook, State of Illinois has heretofore adopted a budget for the fiscal year ending April 30, 2023 passed by the Mayor and Board of Trustees of said Village of Flossmoor on April 18, 2022, a certified copy of said Budget and a Certificate of Estimate of Revenues having been filed in the Office of the County Clerk on May 26, 2022; and,

WHEREAS, circumstances have arisen during the fiscal year by which said Village wishes to amend said budget filed with the County Clerk according to the general ledger numbers and amounts listed in attachment A; and,

WHEREAS, said Village has additional revenue and/or designated fund balances that will be and is hereby allocated for said budget amendments as listed in attachment A;

NOW, THEREFORE, BE IT RESOLVED, that said budget filed with the County Clerk be amended according to changes listed in attachment A.

BE IT FURTHER RESOLVED, that the Village Clerk is hereby directed to cause to be filed with the County Clerk of Cook County, Illinois, a certified copy of this Resolution.

Passed this 7th day of November, 2022.

AYES: _____

NOES: _____

ABSENT: _____

ABSTAINED: _____

PASSED: _____

APPROVED: _____

PUBLISHED: _____

APPROVED:

Mayor

ATTEST:

Village Clerk

ATTACHMENT A - PAGE ONE OF ONE

BUDGET AMENDMENT

FY 2022-23 BUDGET

<u>Fund</u>	<u>Account Title</u>	<u>Account Number</u>	<u>Amount</u>
2021 Streets & Storm Sewer			
Improvement	Berry Lane Drainage Construction	17-01-4-733	\$247,182
Capital Equipment	Public Works	16-01-7-755	\$65,256
Capital Equipment	Public Works	16-01-7-755	\$51,503
Public Safety Donations	Miscellaneous Police	24-01-7-770	\$1,000
General	Safety Equipment and Supplies	01-60-3-618	\$9,550
General	19725 Governors Highway Clean Up	01-67-7-767	\$7,800
Water & Sewer	Radio System Maintenance	08-21-6-676	\$3,600
Water & Sewer	Transfer to General Fund - Admin Transfer	08-10-9-901	(\$169,879)
Water & Sewer	Transfer to General Fund - Admin Transfer	08-20-9-901	(\$131,656)
General	Transfer from Water & Sewer Fund	01-41-9-908	\$9,563
General	Transfer from Wat & Sew - Admin Transfer	01-42-9-908	\$14,380
General	Transfer from Wat & Sew - Admin Transfer	01-43-9-908	\$51,727
General	Transfer from Wat & Sew - Admin Transfer	01-44-9-908	\$4,890
General	Transfer from Wat & Sew - Admin Transfer	01-45-9-908	\$2,828
General	Transfer from Wat & Sew - Admin Transfer	01-48-9-908	\$2,272
General	Transfer from Wat & Sew - Admin Transfer	01-49-9-908	\$11,701
General	Transfer from Wat & Sew - Admin Transfer	01-50-9-908	\$12,343
General	Transfer from Wat & Sew - Admin Transfer	01-53-9-908	\$3,121
General	Transfer from Wat & Sew - Admin Transfer	01-55-9-908	\$37,723
General	Transfer from Wat & Sew - Admin Transfer	01-60-9-908	\$144,309
General	Transfer from Water & Sewer Fund	01-67-9-908	\$6,678

Attachment: Copy of Budamend (Resolution for Budget Amendment)

TO: Mayor Nelson and Board of Trustees
FROM: Bridget Wachtel, Village Manager
DATE: November 7, 2022
SUBJECT: Consideration of An Ordinance Amending Chapter 13
of the Municipal Code



Staff is recommending, for the Village Board's consideration, the approval of amending Chapter 13 of the Municipal Code to assist in streamlining the work of the Plan Commission. Language has been added to help clarify attendance requirements. This revision will help focus the already excellent work of the Plan Commission.

Staff worked with our Village Attorney, Kathi Orr, on this proposed update.

FMC ORDINANCE NO. _____
**An Ordinance of the Village of Flossmoor, Cook County, Illinois Amending Chapter 13 of the
Village of Flossmoor Municipal Code (Plan Commission)**

WHEREAS, the Village of Flossmoor, Cook County, Illinois (the “*Village*”) is a duly organized and validly existing non-home rule municipality created in accordance with the Constitution of the State of Illinois of 1970 and the laws of the State; and,

WHEREAS, Chapter 13 of the Flossmoor Municipal Code establishes certain boards and commissions as may be prescribed by law or to assist the elected officers of the Village to serve the residents and businesses within the Village; and,

WHEREAS, the Mayor and Board of Trustees (the “*Corporate Authorities*”) have reviewed the provisions of Chapter 13 and have determined it is in the best interest of the Village to amend Article 5 of Chapter 13 to update the provisions thereof for the purpose of assisting the work of the Plan Commission.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Board of Trustees of the Village of Flossmoor, Cook County, Illinois, as follows:

Section 1: Article 5 of Chapter 3 of the Village of Flossmoor Municipal Code is hereby amended by deleting Section 13-5-5 in its entirety and replacing it with the following:

§13-5-5. Meetings.

The Plan Commission shall meet on the third (3rd) Thursday of each month. Failure to attend three (3) regularly scheduled meetings in a calendar year, unless the meeting has been cancelled, shall result in removal. The Village Manager has the discretion to excuse a commissioner’s absence. The Village Manager shall be notified in writing of a commissioner’s inability to attend a meeting seven (7) days prior to the scheduled meeting. If a commissioner misses a meeting due to an emergency, he/she must notify the Village Manager within forty-eight (48) hours of the missed meeting to have the absence excused. Special meetings may be called by the Mayor, the Chairperson, or by

any two (2) members of the Commission; provided, however, that such notice shall be as provided by the *Open Meetings Act*.

Section 2: This Ordinance shall be in full force and effect upon its passage, approval, and publication in pamphlet form as provided by law.

This Ordinance shall be in effect upon its passage, approval and publication as provided by law.
PASSED this _____ day of _____, 2022.

AYES: _____

NOES: _____

ABSENT: _____

ABSTAINED: _____

PASSED: _____

APPROVED: _____

PUBLISHED: _____

APPROVED:

Mayor

ATTEST:

Village Clerk

TO: Bridget Wachtel, Village Manager
CC: Scott Bordui
FROM: John Brunke, Public Works Director
DATE: November 7, 2022
**SUBJECT: Consideration of a Resolution of the Village of
Flossmoor, Cook County, Illinois Approving a Change
Order Relating to the Village Hall Generator Project**



FLOSSMOOR

The Village Hall Generator Project is underway and the contractor has completed a majority of the exterior conduit work and installation of the new generator on a new concrete foundation. Upon preliminary layout work for the connection of the generator's automatic transfer switch (ATS) cabinet and electrical connections to the building's original switch gear, it was determined that the proposed layout and improvements would not work due to the poor condition of the main building electric feed wiring and existing layout inside the switch gear's cabinet.

The contractor met with the project engineer, Christopher B. Burke Engineering, and Public Works Staff to discuss the best way to rearrange the switch gear cabinet and wiring and connect the new generator ATS and wiring to the building's electric feed from ComEd. This resulted in the preferred plan to replace the building's electric feed wiring from ComEd, modify the switchgear cabinets, relocate the ATS to the switchgear room, modify conduits to accommodate the new wiring locations, additional concrete work, and the addition of a whole building surge protection unit to make the building resilient to future power surges from the ComEd grid. Powerlink Electric has submitted the attached proposal for this change order, which totals \$66,083. This change order would bring the total cost of the project to \$581,578.

Christopher B. Burke Engineering has reviewed this proposal and recommends that the Village proceed with the change order. Attached is a recommendation letter for your reference.

With the above information in mind, Public Works recommends that the Mayor and Village Board of Trustees approve the attached resolution and change order #1 for the Village Hall Generator Improvements Project, in the amount of \$66,083 and approve a budget amendment to line 16-01-7-755 in the amount of \$66,083.

RESOLUTION # _____
**A RESOLUTION OF THE VILLAGE OF FLOSSMOOR, COOK COUNTY, ILLINOIS APPROVING A
CHANGE ORDER RELATING TO A CONTRACT FOR THE INSTALLATION OF A GENERATOR AT
VILLAGE HALL**

WHEREAS, the Village of Flossmoor, Cook County, Illinois (the “*Village*”), is a duly organized and validly existing non-home rule municipality created in accordance with the Constitution of the State of Illinois of 1970 and the laws of the State; and,

WHEREAS, the Village had approved a contract with Powerlink Electric Inc., for the installation of a new generator at Village Hall for the cost of \$476,995.00, which cost has increased in the amount of \$66,083.00 (the “*Change Order*”) due to the need to replace copper cabling between the transformer and switchgear, modify switchgear cabinets, install whole building surge protection unit, and replacement of a concrete sidewalk; and,

WHEREAS, all change orders must meet the required findings that circumstances necessitating the change were not reasonably foreseeable at the time the contract was signed; or the change is germane to the original contract as signed; or the Change Order is in the best interest of the Village as required by Section 33E-9 of the Illinois Criminal Code (720 ILCS 5/33 E-9); and,

WHEREAS, it has been recommended to the Village Board that a Change Order is necessary increasing the contract price in the amount of \$66,083.00 resulting in a total cost of \$543,078.00, as set forth in the letter dated September 12, 2022, from Powerlink Electric Inc., attached hereto and made a part hereof.

NOW, THEREFORE, BE IT RESOLVED by the President and Board of Trustees of the Village of Flossmoor, Cook County, State of Illinois, as follows:

Section 1: The Village hereby finds and declares that the Change Order to the contract with Powerlink Electric, Inc. increasing the contract price in the amount of \$66,083.00 is required by circumstances not reasonably foreseeable at the time the contract was signed, and is in the best interests of the Village.

Section 2: The Change Order is hereby approved, and the Director of Public Works is authorized to execute the Change Order as hereinabove identified.

Section 3: That this resolution shall be in full force and effect from and after its passage and approval according to law.

Passed by the Mayor and Board of Trustees of the Village of Flossmoor, Cook County, Illinois this ____ day of _____, 2022.

AYES: _____

NOES: _____

ABSENT: _____

ABSTAINED: _____

PASSED: _____

APPROVED: _____

PUBLISHED: _____

APPROVED:

Mayor

ATTEST:

Village Clerk

**CHRISTOPHER B. BURKE ENGINEERING, LTD.**

9575 West Higgins Road Suite 600 Rosemont, Illinois 60018 TEL (847) 823-0500 FAX (847) 823-0520

November 2, 2022

Village of Flossmoor
2800 Flossmoor Road
Flossmoor, IL 60422

Attention: Mr. John Brunke
Public Works Director

Subject: Proposal Review – Powerlink Proposal Dated 09/12/2022
Village Hall Generator Improvements
Village of Flossmoor
(CBBEL Project No. 01.R210489.00000)

Dear John:

The attached proposal from Powerlink Electric, Inc. covers additional work related to the installation of new copper wiring to replace existing aluminum wiring between existing ComEd transformers and the main switchgear; new Transient Voltage Surge Suppressor (TVSS) device to prevent electrical failures due to voltage spikes; new current transformer (CT)/meter cabinet/main disconnect and miscellaneous modifications including concrete pad to install Automatic Transfer Switch (ATS) inside the existing electrical switchgear room within the Village Hall building.

Several options were investigated including installation of the ATS/CT cabinet/main disconnect outside the south face of the building, however, the outdoor rating of the ATS enclosure added additional cost and added 20+ week lead time for the equipment.

The proposal cost covers new equipment to replace aging existing electrical gear that will add reliability to the building electrical system and the TVSS system will ward off unwanted electrical failures of electronic equipment due to power surges through the electrical grid.

The vulnerability of the existing wiring between the ComEd transformer and the Main Switch was unknown at the time of design and was only realized as the Contractor was investigating the existing electrical gear. During this discovery into the existing electrical gear, it was determined that the wiring from the ComEd transformer to the main switch was aluminum rather than standard copper wiring, and the electrical bus arrangement in the main switch board made it difficult to add the ATS into the system. The proposed

Attachment: L.1.101822 (VH Generator Change Order #1 - Resolution)

equipment as part of the change order will provide resiliency by providing a new main switch, transient voltage suppression and new wiring.

Christopher B. Burke Engineering, Ltd. (CBBEL) recommends the proposal be accepted for the proposed electrical improvements as detailed in the Powerlink proposal.

If you have any questions, please do not hesitate to contact me.

Sincerely,



John P. Caruso, PE
Head, Mechanical/Electrical Department

JPC/pjb

N FLOSSMOOR\210489\ADMIN\L1.101822.docx

Attachment: L1.101822 (VH Generator Change Order #1 - Resolution)



400 Corporate Woods Pkwy.
 Vernon Hills, IL 60061
 847-850-5666
 847-850-5667 FAX

September 12, 2022

**Village of Flossmoor
 2800 Flossmoor Road
 Flossmoor, IL**

Attn: John Caruso/John Brunke

Re: Generator Installation (Revised Scope)

Powerlink Electric is pleased to quote the following electrical work to install (1) generator in Flossmoor, IL. We have included the following as listed below.

Generator Installation Modifications

- Reroute outside conduits between transformer and rear stairs in lieu of west side of building.
- Delete conduits between generator room and main switchgear room except for 100-amp transfer switch.
- Relocate transfer switch to electrical room in lieu of generator room.
- Relocate conduit, wiring and starter for new door opening.
- Modify door opening to allow transfer switch to fit through door opening.
- Modify block wall to accommodate new door opening.
- Pour new concrete slab around switchgear from new equipment.
- Furnish and install new CT section and electrical service main.
- Blank off old CT and main breaker section and use as a pull box.
- Install cable support in existing section for new utility cables.
- Furnish and install trough overhead to extend utility feeds to new CT Section.
- Provide DLO cabling between CT, main, transfer switch and existing distribution.
- Pull out all aluminum cabling between transformer and existing CT and furnish and install new copper to replace aluminum cabling.
- Copper utility cables to extend via trough to new CT section.
- Furnish and install (1) new TVSS unit to match existing 2000-amp electrical service.
- Furnish and install (1) 60-amp three phase breaker to feed new TVSS unit.

- Credit for conduit and wire between rooms, New Switchgear. Through, TVSS unit and new copper cabling between transformer and new switchgear.

Add to Contract Price \$ 60,569.00

- Addition concrete sidewalk.

Add to Contract Price \$ 5,514.00

Total Add to Contract Price \$ 66,083.00

Clarifications:

- All work is to be performed during normal working hours. (7:00 – 3:30)
- This quote is only valid for 30 days.
- Permit drawings are not included.

Regards

**Douglas Pantle
Powerlink Electric
847-850-5666**

TO: Bridget Wachtel, Village Manager
FROM: Scott Bordui, Finance Director
DATE: November 7, 2022
SUBJECT: 2022 Tax Levy Estimate



FLOSSMOOR

The Village's 2022 tax levy calendar which was established back in August listed the November 7, 2022 Board Meeting as the date to discuss and formally establish the estimated 2021 tax levy. Adoption of an estimated levy at the November 7 meeting will allow the Village to approve the final levy at the December 5, 2022 Board Meeting as set forth in the calendar. The Village will also be required to conduct a public hearing at the December 5 meeting if the total estimated levy is greater than 105% of the 2021 extension. The estimated levy proposed for both the Village and the Library combined result in the total capped levy in excess of 105% and; therefore, a public hearing will be required if the estimate is approved. This memo presents discussion of three levy options along with detailed explanations of each levy category. Attached are spreadsheets for each option; one showing the levy totals and one showing the levy category (line) detail. In the case of Option 1, there are three category detail spreadsheets; each prepared with a different approach. Of course, the Board may elect to pursue a different option. Also attached are informational spreadsheets which provide some historical tax levy data.

GENERAL COMMENTS

The 2022 tax levy will be another complex levy due to legislation, Cook County's interpretation of enacted legislation, a new property component with limited development projects, tax caps and the delay in the 2021 extension which has not been received. This creates a challenge of preparing the 2022 estimate without knowing important actual 2021 data. Several general comments regarding the levy are noteworthy before proceeding into the detailed discussion. At last year's meeting, the Board expressed a preference to continue to include prior legislation summaries in the memo.

PA 096-1495 – Pension Reform

A major change impacting the Village that began with the 2011 tax levy is PA 096-1495 commonly known as "pension reform" legislation. The legislation creating sweeping changes impacting police and fire pension funds including a second tier of reduced benefits, changes to the tax levy calculation methods for the minimum levy contribution and penalties for municipalities that do not make the minimum levy contribution.

HB 664 – Property Tax-Tax Sales Registration

HB 664, which began as a bill regarding deposits for tax sales registrations, grew into a complicated piece of legislation with numerous amendments which added to the already overly complex property tax calculations. The legislation impacts the calculation of the homestead and senior exemptions; and, as a consequence the equalized assessed values (EAV) which are

needed to calculate property tax bills.

PA 94-976 – Update to PTELL

PA 94-976 (SB 1682) was passed effective for all referenda (and levies) held after March 21, 2006. Not only did PA 94-976 impact the wording of our November 7, 2006 referendum question, it impacted the tax levy itself. PA 94-976 eliminated referendum imposed ceilings on the 3 levy lines subject to ceilings (corporate, police & fire) and allowed those ceilings to go to the statutory maximums. However, PA 94-976 did not allow for a corresponding increase in the total cap so the ceiling increases provided limited benefit. For the Village, this means the corporate ceiling is at 43.75 cents and the police and fire ceilings are at 60 cents; amounts that the Village first reached in the 2012 levy extension for corporate and police and in 2013 for fire due to declining property values in the Village. The Cook County Clerk implemented PA 94-976 with the 2006 levy. Tax caps in recent years due; in part, to EAV fluctuations have since forced the levies below the ceilings.

PA 93-0689-Fire Pension Benefit Enhancements

Effective July 1, 2004 PA 93-0689 (HB 599) became law. PA 93-0689 provided for enhancements to fire pension benefits. The bill included a provision to exclude from tax caps the increase in the fire pension tax levy that occurred as a result of PA 93-0689. The law also requires the Fire Pension fund to obtain an actuary report that discloses the total tax levy as well as the portion of the levy related to PA 93-0689. The Village's obtained the disclosure from its actuary for the 2022 levy. The fire pension tax levy for 2022 is presented in two components: Capped and Not Capped.

PA 93-0715 (Now PA 95-0644) – Assessment Caps

PA 93-0715 was passed effective for three years (2004-2006) and provided a measure where assessment increases would be capped at 7% annually. Part of HB 644 (now PA 95-0644) extended those caps thru 2009 and; according to the Cook County Assessor's website, again thru 2014 for the South Suburbs in Cook County. I have been unable to obtain any information showing an extension beyond 2014. However, we should continue to assume the County will apply the caps and we will continue to have assessment caps in addition to tax caps. The measure has been adopted by Cook County and, thus, applies to the Village. A simplistic analysis indicates EAV would have to rise to over 272 million to exceed the assessment cap. This amount is well above our 2020 EAV amount of approximately \$255 million and estimated 2021 EAV of approximately \$256 million. The assessment cap is applied on individual homeowner bills and is not part of the tax cap extension calculation. Yet, the law could have impact for the Village in terms of actual collections as compared to the total levy amount.

SB 2575 – Pensions in the Tax Cap Calculation

The Village did attempt in 2010 to promote SB 2575 which would remove the pensions from being subject to tax caps when calculating the levy extension. The Village's efforts ended in

committee in Springfield. However, pension reform remains a prominent legislative issue and we should remain advocates to include in reforms the removal of pensions from the tax cap calculation for non-home rule municipalities.

PA 100-0401 – Exemption Increases

PA 100-0401 increased homeowner's and senior exemptions. The homeowner's exemption went from \$7,000 to \$10,000 while the senior exemption went from \$5,000 to \$8,000. It is difficult to quantify the overall impact on the Village as the exemptions are so individualized to specific taxpayers. However, the Village's overall EAV will be impacted and be lower than it would otherwise be without the exemption increases.

P.A. 101-0610 - Pension Consolidation

P.A. 101-0610 was signed into law on December 18, 2019 and consolidated all investments in downstate police and fire pension funds into two new statewide investment funds; the Illinois Police Officers' Pension Investment Fund (IPOPIF) and the Illinois Firefighters' Pension Investment Fund (IFPIF). The legislation was the culmination of the Governor appointed Pension Consolidation Feasibility Task Force in February 2019 whose purpose was to research consolidation of pension funds and conclude with recommendations on consolidation. The essence of P.A. 101-0610 is to consolidate police and fire pension fund assets into the two separate new funds; one for police and one for fire. This effectively consolidated all investments into the two separate funds referenced earlier. For the time being, benefit payments and actuary, auditing, legal, accounting and consulting services/costs appear to remain handled at the local level. The transition period was to be 30 months meaning the asset transfers needed to be in place by July 1, 2022. At this point, the new consolidated fire pension fund is ahead of the new consolidated police pension fund. Asset transfers have been made to both funds with all required fire transfers to date made to IFPIF and partial police transfers to IPOPIF. There are some remaining asset classes such as annuities and IMET that have not yet been required to transfer but will be in the future. Initial actuary assumptions were also approved by both funds. The Task Force did also recommend additional review to consolidate benefit administration as well. I have not heard of any movement on that recommendation. As you will see later in the report, the employer contribution rate for police and fire pension is nearly eight and thirteen times; respectively, greater than the employer contribution rate for IMRF; a clear indication of how broken the current system is for the public safety pensions.

2009 "Market Adjustment" and "10/25 Ordinance"

The County Assessor announced in 2009 that all residential properties not being reassessed in 2009 would receive a downward "market adjustment" to reflect the real estate downturn. As the Village's townships were reassessed in 2008, the Village was subject to the 2009 "market adjustment." Further, the County implemented the "10/25 Ordinance" which was passed by the County Commissioners. The "10/25 Ordinance" states it is effective for the 2009 levy only and dropped the assessment levels to 10% for residential and 25% for commercial. The impact

of these actions on the Village's tax levy appears to have been minimal as the initial Assessor reductions were offset by a sizable increase in the State equalization factor. Effectively, the County can reduce assessments as low as it wants, but the State equalization factor will end up keeping Cook County in line with the rest of the State. The Cook County website continues to show the "10/25 Ordinance" as effective for 2009 only. However, the County will calculate 2021 tax bills based on the "10/25 Ordinance" and will likely do so again in 2022 and beyond unless challenged. For the purposes of our 2022 levy assumptions, we have utilized our estimated 2021 EAV plus new property.

2021 Tax Extension Not Received

As mentioned earlier, the 2021 tax levy extension has not been received. This is a function in the overall delay in Cook County property tax bills. Normally, the tax levy extension is delivered in late June/early July followed by fall tax bills issued with an August 1 deadline. As of now, the 2021 extension has not been issued although we were recently advised that we would receive a draft agency tax rate report by November 11. Bills can be issued after the extension is finalized so; hopefully, tax bills will go out with a December 1 deadline. The lack of actual 2021 extension data has made calculating the 2022 tax levy estimate more challenging than usual. If the extension is received before the tax levy ordinance is approved in December, I will have to recalculate the tax levy with the actual data and make changes if significantly different than the 2022 estimate. For purposed of calculating the 2022 estimate, our 2021 levy ordinance amount was utilized as the "prior year (2021) extension" number. Without the 2021 extension, this report does not contain my usual analysis of Equalized Assessed Valuation (EAV) and tax rates.

2022 Consumer Price Index

For the first time in the history of tax caps, the Village will be limited to the maximum increase of 5.0%. Tax caps limit the levy to the lesser of 5.0% or Consumer Price Index (CPI). Tax caps will limit the Village to a "tax cap" Consumer Price Index (CPI) of 5.0% for the 2022 tax levy. The tax caps are based on CPI at December 31 of the previous calendar year. The CPI at 12-31-21 was 7.0%. The 5.0% 2022 CPI levy cap is up from the 2021 CPI of 1.4% and is above the 26-year tax cap average of 2.3%. The 5.0% CPI cap for 2022 follows 2021 at 1.4%, 2020 at 2.3%, 2019 at 1.9% and two years (2017 & 2018) in a row with CPI at 2.1%. Low CPI in recent years have effectively created a major fiscal challenge with the Village being unable to generate much in the way of new property tax dollars beyond Meijer and the outlot developments. The impact has been especially severe in recent years as low CPI and declining property values hit our tax levies at the same time as large pension increases. In recent months, CPI has remained at levels not seen in 40 years and the most recent published number was at 8.2% (Sep. 2022). CPI has soared with inflation at rapid pace in 2021 and 2022. As recently as December 2020, CPI was only 1.4%. If recent CPI levels holds up thru December, the 2023 levy could be the second consecutive levy that is limited to the tax cap limit of 5.0% CPI. As Village costs rise along with

an 8.2% CPI (Sept. 2022) that exceeds tax caps, this will create new financial challenges.

2020-2022 Projects

There are components included in the 2022 new property EAV estimate related to development projects. There is a component for the Dunkin Donuts, Rainbow Cone and the Oasis Refuge developments. The Village's approval of Class 8 for BP is also factored in as this will result in a declining EAV and less tax dollars than the pre-Class 8 value at the 25% assessment level. Oasis Refuge was also granted Class 8 so that development will come in at the 10% assessment level rather than at 25%.

Even though Rainbow Cone and Oasis Refuge are not open yet as of this date, we cannot afford to leave it out for 2022 because we would not be able to go back retroactively if the new property or any portion thereof hits assessed values in 2022 and we have not included it in our levy. The downside risk is that if we do not receive the money in 2022, we would be under budget for property tax revenues.

New Property – Annual Growth

Annual new property growth other than major development projects assumes that 2022 new property growth in the Village occurred at a rate similar to the high year experienced over the last four years taking into account data on the most recent Building Department reports.

P.A. 102-0519 – Prior Year Tax Levy Adjustment

P.A. 102-0519 was passed effective with the 2021 levy and effectively provides for an increase in the prior year levy for adjustments made due to assessment errors, court orders on assessment complaints, tax levy appeals and the related aggregate refunds associated with the adjustments. In the Village's 2021 tax levy edit report, the Village's P.A. 102-0519 adjustment was for \$78,304. This is theoretically supposed to be added to our total levy ordinance amount but excluded from tax cap extension base. Assuming proper interpretation and implementation of this, I included the \$78,304 in the application of the 5.0% tax cap CPI amount. We won't know for sure how the law was actually implemented by the County until we receive the 2021 extension.

Unlevied Cost Effect

The 2003-2013 levies appear to have been the first since the Village has been subject to tax caps where the Village was unable to levy for all of its cost assumptions due to the caps. This created "unlevied" costs. Unfortunately, even with the 2006 referendum, this trend continued thru the 2013 tax levy due to the corporate, police and fire levies being at their ceilings of 43.75 and 60 cents, respectively. The Village's strategy for the 2003-2013 levies was to select an approach of allocating these costs by reducing the levies of the Capped-Ceiling lines. The total "unlevied" costs for the 11 tax levies (2003-2013) were \$7,471,064; an amount the Village could have raised without increasing its tax rate exclusive of

the referendum and ceiling increments had it not been for the tax cap formulas. With the 2018 levy, the unlevied cost effect returned at an amount of \$364,117 and continued in 2019, 2020 and 2021 at amounts of \$302,130, \$167,926 and \$283,852 respectively. Unfortunately, the 2022 tax levy has also resulted in unlevied costs in the amount of \$261,796. With the 2022 tax levy added, the total unlevied costs for 2003-2013 and 2018-2022 will be \$8,850,885. This effect returned in 2018-2021 after four years in a row (2014-2017) when ups and downs in EAV caused corporate, police and fire levies to all reach their ceilings while Non-Ceiling lines were allowed to receive “loss and cost” in addition to the approved levy. Further, the Village files a reduction resolution to instruct the County Clerk on how to allocate reductions if the total tax levy exceeded the tax cap calculations.

LEVY OPTIONS

Option 1

Option 1 was calculated in a manner consistent with past Village strategy which has been to maximize the total levy. The Village had historically until the 2003 levy been able to build its savings and fund balance for the Finance and Facilities Plan largely through its tax levy strategy. Economic pressures affecting the 2003-2006 levies impacted the prior strategy as the tax levy had become essential to the Village’s operating budget as opposed to the Finance and Facilities Plan (FFP). These pressures were no longer present for the 2007 and 2008 (FY 10 budget) levies as a result of the referendum; but, due, in part, to recent low tax cap CPI, EAV declines and large pension increases, levy pressures returned for the 2009-2021 levies and will be present again for the 2022 levy and FY 24 budget.

In 2014-2017 and as recently as 2002 before that, the cost assumptions used for levy calculations did not support a “maximized” levy. In order to maximize the levy, the Village allocated additional dollars to the Police Pension and Fire Pension levies in an effort to increase the funding percentages of those pension funds. For 2022, the Village is in the same situation it experienced in the 2003-2013 and 2018-2021 levies with the unlevied cost effect. The Village will need to reduce the total cost assumption amounts by allocating “unlevied” costs to the individual levy line items. For 2022, the total amount of “unlevied” costs to allocate is \$261,796. Unlevied costs in 2003-2013 and 2018-2022 have ranged from \$27,615 to \$1,288,487.

When the new property with development project amounts are added to the capped CPI (5.0%) the result is a total increase in the Village levy of 5.26%. The percentage increase of the capped portion of the levy is 6.10%. The Debt Service levy (\$1,119,419 for 2022 levy) represents the repayments of the 2021 G.O. Refunding bond issue which refinanced the \$3.47 million 2013 G.O. water main improvement bond issue, the \$10 million 2021 G.O. streets and storm sewer improvements bond issue, and the \$3.81 million 2014 G.O. water main improvement bond

issue. The 2013 and 2014 G.O. issues composed the \$7.28 million series approved by voter referendum in November 2012. The 2021 bond issue was a two-purpose bond issue; with those purposes being the refunding (\$2.11 million) and the streets and storm sewer improvements (\$10 million). The \$10 million 2021 G.O. bond issue was approved by voter referendum in November 2020. The Village gained significant savings on the 2021 refunding and achieved a low interest rate on the 2021 two-purpose G.O. The Village obtained a low interest rates of 3.20% on the 2014 G.O. bond issue and 1.7825% on the 2021 G.O. bond issue.

Also keep in mind with Option 1, the percentage increase is based on dollars; the rate itself will likely change at a different percentage depending on the 2021 EAV. A further consideration is that the Library Board adopted a levy largely consistent with the approach of Option 1. As the Library will have its own limiting rate calculation, the Library levy will not impact the effect of tax caps on the Village.

Three approaches are presented within Option 1 for allocating the “unlevied” costs. Option 1-Approach 1 reduces all Village Capped levy lines proportionately. This approach spreads the costs out to all levy lines, but will result in under funding of Capped-Non-Ceiling lines which are tied into specific direct costs (i.e. pensions). Option 1-Approach 2 reduces the Capped-Non-Ceiling lines proportionately while not reducing the Capped-Ceiling lines at all. This approach keeps the Capped-Ceiling lines at amounts where those lines can be applied as close to the full amount of the Village’s EAV as possible, but will result in insufficient funding of Capped-Non-Ceiling lines which are tied into specific direct costs. Option 1-Approach 3 reduces the Capped-Ceiling lines proportionately while not reducing Capped-Non-Ceiling lines at all. This approach allows for full funding of the lines tied directly into specific costs, but causes the Capped-Ceiling lines to be below the full amount available based on the Village’s EAV.

Option 2

Option 2 is presented mainly as a disclosure item and is not, in fact, an option that can be selected. The Option 2 disclosure shows the amount the Village would need to levy to fully cover all of its cost assumptions including allowing the Capped-Ceiling lines to access the full amount of the Village’s EAV. Option 2, if allowed, would result in an increase in the total Village levy of 9.05%.

Option 3

Option 3 is presented to illustrate a zero increase in the capped levy. In order to pass a levy which does not increase dollar-based taxes, Option 3 reduces actual cost assumptions proportionately by \$613,016 among all the capped levy category line items. Option 3 would also not capture any dollars generated from any new property.

LEVY CATEGORIES

In evaluating the 2022 levy estimate and options, it is important to comprehend the assumptions/methodology used for each levy category. Explanations of each levy category are as follows:

General Fund-Capped Subject to Ceiling

The Corporate, Police Protection, and Fire Protection levies are the three Village levies which are subject to ceiling amounts. Legislation specific to Cook County requires that the ceiling rates applied to determine the maximum levy amounts are based on the lesser of the Village's prior year EAV plus/minus new property, annexed property, recovered TIF increment value, and disconnected property or the current year EAV. From 2011-2015 with the large declines in EAV, the corporate and police levies both reached their ceilings in 2012 with fire reaching its ceiling in 2013. However, the EAV increases in 2016 and 2017 forced the capped ceiling lines to be below the ceiling rates allowed by statute. The EAV declines in 2018 and 2019 did not help the capped ceiling lines recover to statutory allowed levels although the 2020 EAV reassessment has helped the capped ceiling lines move closer toward the ceilings. The projected 2022 EAV utilized in the 2022 tax levy estimate for the ceiling lines is the estimated 2021 EAV plus new property (this amount is less than estimated 2022 EAV). This assumption results in cost assumptions exceeding total tax cap limits. The estimate represents a range of decreases of 3.99%-increases of 3.38% in Option 1-Approach 1, decreases of 0.01%-increases of 7.79% in Options 1-Approach 2 and 2, decreases of 6.09%-increases of 0.99% in Option 1-Approach 3 and decreases of 2.54-9.32% in Option 3.

As discussed in recent years, the overall impact of declining EAV on the Village over the 2011-2016 and 2018-2020 levies especially hit hard the corporate, police protection and fire protection levies. The estimated 2022 levy; with the 2020 reassessment EAV again factored in, should help us gain ground to move these levies closer to the ceilings. Nevertheless, based on the 2022 estimated levy, the corporate levy is at revenue levels just below 2011 while the police protection and the fire protection levies are at their highest dollar level; just two years after being just below 2011 level and 2018 levels, respectively. At the same time of the EAV and associated revenue impacts over the last decade, costs in the Village's General Fund budget have increased over these intervening time periods creating a tax levy revenue and General Fund expenditure structure trend that has had a major impact on the Village's finances. The trend cannot be sustained over the long-term.

General Fund-Capped Not Subject to Ceiling

The Village levies in the General Fund to pay for its coverage costs for both workers compensation and property and liability insurance, to pay for its audit costs, and to pay for employer contributions for Social Security, Medicare, and IMRF Pension. The five levies apply to the total tax cap, but are not subject to individual levy ceilings.

Options 1-Approach 3 and 2 provide for full funding of the estimated insurance costs which the

Village incurs through its membership in the Intergovernmental Risk Management Agency (IRMA). The Village's estimated preliminary 2023 IRMA premium calls for a 0.5% decrease which is estimated to be due to a decrease in the Village's debit (addition) experience modifier and to a small 2.93% (much less than inflation measured by CPI at 8.2%) increase in the IRMA contribution rate made possible by IRMA utilizing its "rate stabilization fund" for the third year in a row. The use of rate stabilization does make IRMA rates artificially low again this year and could result in a large increase in a future year. These decreases will be enhanced by the availability of a surplus credit. An excess surplus (i.e. interest income) credit of \$111,552 (as compared to \$140,051 last year) will be applied to the Village's premium which results again in an enormous artificially low premium as the credit; although much less than last year, is still historically high. The decrease in credit of nearly \$30,000 is largely responsible for an overall premium increase. 2022 investment returns are down which means the likelihood of another interest income credit for 2024 is in jeopardy. Deductible costs are also included in the levy estimates. It is notable that the Village's levy for 2022 is \$26,407 less than it was in 1998 (\$216,883); the year the Village joined IRMA. The 2022 levy continues to reflect a reallocation as advised by IRMA in the split between workers compensation and liability levy lines from 60/40 to 50/50. The overall effect on the tax levy is an increase of 15.09% in the combined insurance levy lines.

Options 1-Approach 3 and 2 also provide for full funding of estimated audit costs. The 2022 levy includes the impact of the GATA mandate and GASB 75 implementation/valuation which for FY 22 was a full valuation year as opposed to an update year. The overall effect on the audit tax levy is an increase of 12.30%.

The Village maintains separate expenditure accounts in the General Fund to account for payment of required employer contributions for Social Security, Medicare, and IMRF Pension. Relative to these employer contributions, there are two levy categories: one for Social Security/Medicare and one for IMRF. The Village also utilizes the Water and Sewer Fund to pay a portion of the Village's costs. Options 1-Approach 3 and 2 are based on the Water and Sewer Fund's actual percentages of costs which are anticipated to be 20% for Social Security/Medicare and 26% IMRF for 2022. The Water and Sewer fund percentages for Social Security/Medicare and IMRF remained at 20% and decreased from 27%, in 2021, respectively. The effect of the Water and Sewer Fund paying its actual percentages, new personnel positions added or filled in FY 22 and recent years and other increased personnel costs all contribute to the Social Security/Medicare levy increasing by 3.70%. While these factors also impacted the IMRF levy, the Village's IMRF rate will decrease from 9.18% to 6.91% for 2023. The 2023 rate is also at a "normal" level although enhanced by a strong investment performance for 2021. Our 2020 rate was \$11.55, 2021 was \$11.41 and 2022 was \$9.18. The overall effect on the IMRF tax levy is a decrease of 20.67%.

Option 1-Approach 3 and Option 2 basically provide for full funding of all five levy line item

costs. Option 1-Approaches 1 & do not provide for full funding of any of the five levy line item costs. Option 1-Approach 1 provides for proportionate reductions of “unlevied” costs to all levy line items while Option 1-Approach 2 provides for proportionate reduction to the Capped-Non-Ceiling lines first; effectively reducing those levies below their actual costs.

Option 3 does not provide for full funding of any of the five levy line item costs. Under Option 3, all of the levy lines are reduced proportionately to bring the itemized levy within the total levy resulting in smaller increases or larger decreases from 2021 for the levy lines.

Police Pension-Capped Not Subject to Ceiling

The Police Pension levy applies to the total Village tax cap, but is not subject to individual ceiling. The Police Pension Board approved a levy recommendation in the amount of \$1,067,867 at its October 12, 2022 meeting. The Board selected from options presented by an independent enrolled actuary. The minimum levy required by PA 096-1495 is \$883,662. Attached is a letter from Police Pension President Clint Wagner documenting the Pension Board levy recommendation.

The option selected by the Police Pension Board is based on actuary assumptions that are appropriate. The interest rate and salary assumptions selected remained at 7.00% and a graduated 11.0-3.50% scale, respectively. The interest rate assumption was based on the assumption of the IPOPIF Board although theirs has since ended up being slightly lower at 6.80%. The Police Pension Fund is funded at 65.7%. The Police Pension Board recommended levy represents a 40.15% increase above what was requested in 2021 and is the first time the levy has exceeded \$1 million. GASB 67 implemented in FY 15 and GASB 68 implemented in FY 16, mandated revised actuary assumptions the most impactful of which was a change to the RP-2014 Mortality Table (BHCA) using MP-2015 improvement scale which did not adjust for public safety employees, extends life expectancies and carries out to 120 years. For 2020 and 2021, the RP-2014 table was used again with the generational improvement scale MP-2020. For 2022, Pub-2020 Public Safety Mortality Table with generational improvement scale MP-2021 was used. This is the first time a Public Safety mortality table has been used as previous public safety tables had been flawed. The table and scale used for 2022 trends toward more reasonableness in the assumptions as it more closely tracks actual public safety employee experience. The tax levy increase is due to a year in which investment yield was negative (-2.74%) and well below its assumptions, the impact of the FOP contract settlement which concluded in FY 22, a fourth full year impact of the two additional police officers, the change in mortality scale and the continued impact of state-mandated benefit enhancements granted over recent years. The tax levy estimate represents an employer contribution benefit of 51.6% of employee’s covered payroll.

The 2022 levy Police Pension Board recommendation represents an unknown 0% change as compared to the 2021 extension which is not available. Options 1-Approach 3 and Option 2 are

based on the Police Pension Board recommendation. Option 1-Approaches 1 & 2 and Option 3 do not provide for full funding of the Police Pension Board recommendation.

Fire Pension-Capped Not Subject to Ceiling

The Fire Pension levy applies to the total Village tax cap, but is not subject to individual ceiling. The Fire Pension Board approved a levy recommendation in the amount of \$433,059 at its October 3, 2022 meeting. Of this amount, \$389,753 is subject to tax caps and \$43,306 is not capped. The Board selected from options presented by an independent enrolled actuary. The minimum levy required by PA 096-1495 is \$362,511. Attached is correspondence from Fire Pension President Nicholas Camilli documenting the Pension Board levy recommendation.

The option selected by the Fire Pension Board is based on actuary assumptions that are appropriate. The interest rate and salary assumptions selected increased from 6.0% to 7.125% and remained at a graduated 12.5-3.5% scale, respectively. The interest rate assumption was based on the assumption of the IFPIF Board. The Fire Pension Fund is funded at 42.3%. The Fire Pension Board recommended levy represents a 28.85% increase above what was requested in 2021. GASB 67 implemented in FY 15 and GASB 68 implemented in FY 16, mandated revised actuary assumptions the most impactful of which was a change to the RP-2014 Mortality Table (BHCA) using MP-2015 improvement scale which did not adjust for public safety employees, extends life expectancies and carries out to 120 years. For 2020 and 2021 the RP-2014 table was used again with the generational improvement scale MP-2020. For 2022, Pub-2020 Public Safety Mortality Table with generational improvement scale MP-2021 was used. This is the first time a Public Safety mortality table has been used as previous public safety tables had been flawed. The table and scale used for 2022 trends toward more reasonableness in the assumptions as it more closely tracks actual public safety employee experience. The tax levy increase is due largely to a year in which investment yield was negative (-0.73%) and well below its assumption, a fourth full year impact of the two new fire captain positions, the change in mortality scale and the continued impact of state-mandated benefit enhancements granted over recent years. The tax levy estimate represents an employer contribution benefit of 92.6% of employee's covered payroll.

The 2022 levy recommendation represents an unknown % change as compared to the 2021 extension which is not available. Option 1-Approach 3 and Option 2 are based on the Fire Pension Board recommendation. Option 1-Approaches 1 & 2 and Option 3 do not provide for full funding of the Fire Pension Board recommendation.

Fire Pension-Not Capped

As mentioned in the previous section, \$43,306 of the total levy recommended by the Fire Pension Board is excluded from tax caps due to HB 599. The non-capped portion remained at about 10% of the total levy. The Cook County Clerk's office has advised that municipalities should segregate the non-capped amount as a separate levy line.

Public Safety Pensions Impact

The 2022 levy does not bring good news for the public safety pensions. The police and fire pensions now represent 23.9% of the total capped levy which is the highest level in history. This percentage has grown over the years from 7.5% in 1996 to 11.2% in 2011 to the high of 23.9% for 2022. Conversely, the IMRF percentage of the total capped levy has remained generally flat; growing from 4.4% in 1996 to a high of 5.0% in 2011 and down to 2.7% for the 2022 levy. The impact of the over tripling of the public safety pensions as a percentage of the total capped levy has hit the general corporate levy especially hard as that levy has dropped as a percentage of the total capped levy from 32.5% in 1996 to 22.6% in 2011 to 17.5% in 2020 and to an all-time low of 17.2% for the 2022 levy. This impact has been especially devastating to Flossmoor as a non-home rule community.

Debt Service-Not Capped

The Debt Service levy is not subject to tax cap. The Village last issued new debt in 2021 with a dual purpose 2021 G.O. Bond Issue. The two purposes were the 2021 G.O. Streets and Storm Sewer Improvement Bond Issue and the 2021 G.O. Refunding Bond Issue which refinanced the 2013 G.O. Water Main Improvement Bond Issue. Also outstanding is the 2014 G.O. Water Main Improvement Bond Issue. The Village Debt Service levy for 2021 includes \$1,119,419 which represents the levy amounts per the bond ordinances. The breakdown of the amount is \$245,500 for the 2014 G.O. Bonds and \$873,919 for the 2021 G.O. Bonds. The allocation of the levy between the two purposes on the 2021 G.O. bonds is \$667,319 for the improvement bonds and \$206,600 for the refunding bonds.

The Village achieved a significant savings with the 2021 refunding bond issue with the total net savings over the entire remaining life of the bonds at \$160,255; a direct savings to the taxpayers.

There are no abatements from excess accumulations for the 2021 levy which the 9th levy to repay the 2014 G.O. bond issue and the 2nd levy to repay the 2021 G.O. bond issue. The Debt Service Fund will likely generate future additional excess accumulations which can be used for further abatements.

Flossmoor Public Library-Capped Subject to Ceiling

The Library levy, although separated for tax cap purposes, still must be ultimately approved by the Village Board. The Library Fund levy category is subject to a rate ceiling in the same manner as applied to the Village under the Cook County specific legislation discussed earlier in this memo. The Library has submitted documentation of its levy recommendation originally approved by the Library Board at its meeting on October 12, 2022. A total levy of \$1,557,500 is recommended for the Library levy; an increase of 3.89% over 2021. The Library Fund levy (the capped subject to ceiling portion of the levy) was \$1,441,155; an increase of 4.83%.

Flossmoor Public Library-Capped Not Subject to Ceiling

Library employer costs for Social Security/Medicare and IMRF Pension are not included in the Village's similar levy categories. The Library levies two categories: one for Social Security/Medicare and one for IMRF. The Library has submitted documentation of its levy recommendation originally approved by the Library Board at its meeting on October 12, 2022. A levy of \$59,785 was approved for Social Security/Medicare and \$56,560 was approved for IMRF; an increase above 2021 of 3.99% and a decrease below 2021 of 15.53%, respectively. Attached is correspondence from Administrative Librarian Jamie Paicely informing the Village of the Library 2022 levy.

RECOMMENDATION

Should the Village Board desire to continue its past tax levy strategy, the recommended option would be Option 1-Approach 3. The estimated impact of Option 1 to a taxpayer whose home has a market value of \$200,000 would be an increase of around \$82. Attached is a spreadsheet which shows the estimated impact at different market values. A second spreadsheet is attached showing the taxpayer impact based just on the capped levy without the debt service reduction and abatements.

BOARD ACTION NEEDED

Please place discussion and approval of the 2022 tax levy estimate on the November 7, 2022 Board Meeting agenda. Specific Board action needed on November 7 will be to select and adopt a tax levy estimate option.

OPTION 1
2022 TAX LEVY ESTIMATE

10/31/2022

Entity	2021 Extension*	2022 Estimated Levy	Increase/ (Decrease)	% Increase (Decrease)
<u>Village of Flossmoor</u>				
2021 Extension*		\$5,757,837		
CPI Increase (5.0%)		287,892		
Plus: Unlevied Costs		261,796		
Less: Reduction For Tax Caps		(261,796)		
New Property		27,198		
New Property-Projects		36,130		
Total Village-Capped	\$5,757,837	\$6,109,057	\$351,220	6.10%
Fire Pension-Not Capped	\$33,609	\$43,306	\$9,697	28.85%
Debt Service	1,118,419	1,119,419		
Less: Abatement	(1,500)	-		
Total Village-Debt Service	\$1,116,919	\$1,119,419	\$2,500	0.22%
Total Village Levy	\$6,908,365	\$7,271,782	\$363,417	5.26%
<u>Flossmoor Public Library</u>				
2021 Extension*		\$1,499,240		
CPI Increase (5.0%)		32,944		
New Property/NP Projects		25,316		
Total Library Levy	\$1,499,240	1,557,500	\$58,260	3.89%
Total Levy	\$8,407,605	\$8,829,282	\$421,677	5.02%

Assumptions:

- 5.0% CPI will be Cap rate for 2022 Levy
- '22 new property assumes rate based on 2022 Bldg. Dept. report
- '22 estimated EAV based on 21 EAV plus new property (27,198) plus new property for new projects (36,130)
- '22 estimate does not include loss and cost amounts which are added by County at 5% for debt service and 3% for other levies below the maximum rate
- Debt service levy at \$1,119,419 per 14 G.O. bond & 21 G.O. bond ordinances (14 - \$245,500; 21 - \$873,919 (GO \$667,319, Refund \$206,600))
- Debt service abatement at \$0 (14-\$0; 21-\$0 (GO \$0, Refund \$0))
- Non-capped line established with '04 levy for portion of fire pension levy due to HB 599 (PA 93-0689)
- Tax caps create \$261,796 in unlevied costs; 3 approaches to decreasing itemized levies for unlevied costs: 1) Proportionate to all lines 2) Proportionate to non-ceiling lines only 3) Proportionate to ceiling lines only.
- *2021 extension not available; 2021 ordinance plus P.A.102-0519 levy adjustment used for 2021 extension number (Vill 5,679,533+78,304; Lib 1,482,659+16,581)

TotLevOpt1

Attachment: Agenda 2022-11-7 TL (2022 Tax Levy Estimate)

OPTION 2
2022 TAX LEVY ESTIMATE

10/31/2022

Entity	2021 Extension*	2022 Estimated Levy	Increase/ (Decrease)	% Increase (Decrease)
<u>Village of Flossmoor</u>				
2021 Extension*		\$5,757,837		
CPI Increase (5.0%)		287,892		
Plus: Unlevied Costs		261,796		
New Property		27,198		
New Property-Projects		36,130		
Total Village-Capped	\$5,757,837	\$6,370,853	\$613,016	10.65%
Fire Pension-Not Capped	\$33,609	\$43,306	\$9,697	28.85%
Debt Service	1,118,419	1,119,419		
Less: Abatement	(1,500)	-		
Total Village-Debt Service	\$1,116,919	\$1,119,419	\$2,500	0.22%
Total Village Levy	\$6,908,365	\$7,533,578	\$625,213	9.05%
<u>Flossmoor Public Library</u>				
2021 Extension*		\$1,499,240		
CPI Increase (5.0%)		32,944	(42,018)	
New Property/NP Projects		25,316		
Total Library Levy	\$1,499,240	1,557,500	\$58,260	3.89%
Total Levy	\$8,407,605	\$9,091,078	\$683,473	8.13%

Assumptions:

- 5.0% CPI will be Cap rate for 2022 Levy
- '22 new property assumes rate based on 2022 Bldg. Dept. report
- '22 estimated EAV based on 21 EAV plus new property (27,198) plus new property for new projects (36,130)
- '22 estimate does not include loss and cost amounts which are added by County at 5% for debt service and 3% for other levies below the maximum rate
- Debt service levy at \$1,119,419 per 14 G.O. bond & 21 G.O. bond ordinances (14 - \$245,500; 21 - \$873,919 (GO \$667,319, Refund \$206,600))
- Debt service abatement at \$0 (14-\$0; 21-\$0 (GO \$0, Refund \$0))
- Non-capped line established with '04 levy for portion of fire pension levy due to HB 599 (PA 93-0689)
- Represents actual costs assumptions
- Levy exceeds tax cap by \$261,796; option cannot be selected
- *2021 extension not available; 2021 ordinance plus P.A.102-0519 levy adjustment used for 2021 extension number (Vill 5,679,533+78,304; Lib 1,482,659+16,581)

TotLevOpt2

Attachment: Agenda 2022-11-7 TL (2022 Tax Levy Estimate)

OPTION 3
2022 TAX LEVY ESTIMATE

10/31/2022

Entity	2021 Extension*	2022 Estimated Levy	Increase/ (Decrease)	% Increase (Decrease)
<u>Village of Flossmoor</u>				
2021 Extension*		\$5,757,837		
CPI Increase (5.0%)		287,892		
Plus: Unlevied Costs		261,796		
New Property		27,198		
New Property-Projects		36,130		
Less: Reduction to -0- Increase		(613,016)		
Total Village-Capped	\$5,757,837	\$5,757,837	(\$0)	0.00%
<u>Fire Pension-Not Capped</u>				
	\$33,609	\$43,306	\$9,697	28.85%
Debt Service	1,118,419	1,119,419		
Less: Abatement	(1,500)	-		
Total Village-Debt Service	\$1,116,919	\$1,119,419	\$2,500	0.22%
Total Village Levy	\$6,908,365	\$6,920,562	\$12,197	0.18%
<u>Flossmoor Public Library</u>				
2021 Extension*		\$1,499,240		
CPI Increase (5.0%)		32,944		
New Property/NP Projects		25,316		
Total Library Levy	\$1,499,240	1,557,500	\$58,260	3.89%
Total Levy	\$8,407,605	\$8,478,062	\$70,457	0.84%

Assumptions:

- 5.0% CPI will be Cap rate for 2022 Levy
- '22 new property assumes rate based on 2022 Bldg. Dept. report
- '22 estimated EAV based on 21 EAV plus new property (27,198) plus new property for new projects (36,130)
- '22 estimate does not include loss and cost amounts which are added by County at 5% for debt service and 3% for other levies below the maximum rate
- Debt service levy at \$1,119,419 per 14 G.O. bond & 21 G.O. bond ordinances (14 - \$245,500; 21 - \$873,919 (GO \$667,319, Refund \$206,600))
- Debt service abatement at \$0 (14-\$0; 21-\$0 (GO \$0, Refund \$0))
- Non-capped line established with '04 levy for portion of fire pension levy due to HB 599 (PA 93-0689)
- Levy reduced so capped levy increases by \$0
- Levy does not fully fund all costs with ceiling lines at ceiling rates
- All capped levies reduced proportionately so that levy does not increase
- *2021 extension not available; 2021 ordinance plus P.A.102-0519 levy adjustment used for 2021 extension number (Vill 5,679,533+78,304; Lib 1,482,659+16,581)

TotLevOpt3

Attachment: Agenda 2022-11-7 TL (2022 Tax Levy Estimate)

OPTION 1-APPROACH 1
2022 TAX LEVY ESTIMATE

10/31/2022

<u>ENTITY</u>	2021 <u>Extension*</u>	2022 Estimated <u>Levy</u>	Increase/ <u>(Decrease)</u>	% Increase <u>(Decrease)</u>
Fund				
<u>VILLAGE OF FLOSSMOOR</u>				
<u>General-Capped Ceiling</u>				
Corporate	\$1,119,611	\$1,074,973	(\$44,638)	-3.99%
Police Protection	1,424,268	1,472,454	48,186	3.38%
Fire Protection	1,424,268	1,472,454	48,186	3.38%
<u>General-Capped Non-Ceiling</u>				
Workers Compensation	82,749	90,002	7,253	8.77%
Liability Insurance	82,749	90,002	7,253	8.77%
Audit	36,330	38,180	1,850	5.09%
Social Security	314,641	313,179	(1,462)	-0.46%
IMRF	208,792	157,788	(51,004)	-24.43%
<u>Police Pension-Capped Non-Ceiling</u>				
Police Pension	761,949	1,025,980	264,031	34.65%
<u>Fire Pension-Capped Non-Ceiling</u>				
Fire Pension	302,480	374,045	71,565	23.66%
Total Village-Capped	\$5,757,837	\$6,109,057	\$351,220	6.10%
<u>Fire Pension-Not Capped</u>	\$ 33,609	\$ 43,306	\$9,697	28.85%
Debt Service	1,118,419	1,119,419	1,000	0.09%
Less: Abatement	(1,500)	-	1,500	
Total Village-Debt Service	\$1,116,919	\$1,119,419	\$2,500	0.22%
TOTAL VILLAGE	\$6,908,365	\$7,271,782	\$363,417	5.26%
<u>FLOSSMOOR PUBLIC LIBRARY</u>				
<u>Library-Capped Ceiling</u>				
Library	\$1,374,790	\$1,441,155	\$66,365	4.83%
<u>Library-Capped Non-Ceiling</u>				
Social Security-Library	57,490	59,785	2,295	3.99%
IMRF-Library	66,960	56,560	(10,400)	-15.53%
TOTAL LIBRARY	\$1,499,240	\$1,557,500	\$58,260	3.89%
Total Levy	\$8,407,605	\$8,829,282	\$421,677	5.02%

Assumptions:

Ceilings applied to estimated 21 EAV + NP (lesser of 21 EAV + NP or estimated 22 EAV)
 Worker's comp/liability lines based on preliminary 2023 premium; levy includes deductible costs
 Water/Sewer Fund pay full share of its Social Security/Medicare & IMRF costs (20% & 26%)
 Police and Fire Pension done under pre-PA096-1495 reform method (entry age cost) with 20 yr amortization
 to fully fund by 2040; minimum levies per PA096-1495: Police \$833,662; Fire \$362,511
 IMRF also reflects rate decrease from 9.18 to 6.91
 Debt service at \$1,119,419 per bond ordinances (14-\$245,500; 21-\$873,919 (GO \$667,319; Refund \$206,600))
 Debt service abatement at \$0 (14-\$0; 21-\$0 (GO \$0, Refund \$0))
 Represents actual cost assumptions

All Village Capped levies reduced proportionately by \$261,796 to account for unlevied costs created due to tax caps

*2021 extension not available; 2021 ordinance plus P.A.102-0519 levy adjustment used for 2021 extension number (P.A. 102-0519 added to Village-Corp 78,304 & Library 16,581)

Attachment: Agenda 2022-11-7 TL (2022 Tax Levy Estimate)

OPTION 1-APPROACH 2
2022 TAX LEVY ESTIMATE

10/31/2022

<u>ENTITY</u>	2021	2022		%
<u>Fund</u>	<u>Extension*</u>	<u>Estimated Levy</u>	<u>Increase/ (Decrease)</u>	<u>Increase (Decrease)</u>
<u>VILLAGE OF FLOSSMOOR</u>				
<u>General-Capped Ceiling</u>				
Corporate	\$1,119,611	\$1,119,478	(\$133)	-0.01%
Police Protection	1,424,268	1,535,285	111,017	7.79%
Fire Protection	1,424,268	1,535,285	111,017	7.79%
<u>General-Capped Non-Ceiling</u>				
Workers Compensation	82,749	84,766	2,017	2.44%
Liability Insurance	82,749	84,766	2,017	2.44%
Audit	36,330	35,562	(768)	-2.11%
Social Security	314,641	287,000	(27,641)	-8.78%
IMRF	208,792	144,698	(64,094)	-30.70%
<u>Police Pension-Capped Non-Ceiling</u>				
Police Pension	761,949	939,587	177,638	23.31%
<u>Fire Pension-Capped Non-Ceiling</u>				
Fire Pension	302,480	342,630	40,150	13.27%
Total Village-Capped	\$5,757,837	\$6,109,057	\$351,220	6.10%
<u>Fire Pension-Not Capped</u>				
	\$ 33,609	\$ 43,306	\$9,697	28.85%
Debt Service	1,118,419	1,119,419	1,000	0.09%
Less: Abatement	(1,500)	-	1,500	
Total Village-Debt Service	\$1,116,919	\$1,119,419	\$2,500	0.22%
TOTAL VILLAGE	\$6,908,365	\$7,271,782	\$363,417	5.26%
<u>FLOSSMOOR PUBLIC LIBRARY</u>				
<u>Library-Capped Ceiling</u>				
Library	\$1,374,790	\$1,441,155	\$66,365	4.83%
<u>Library-Capped Non-Ceiling</u>				
Social Security-Library	57,490	59,785	2,295	3.99%
IMRF-Library	66,960	56,560	(10,400)	-15.53%
TOTAL LIBRARY	\$1,499,240	\$1,557,500	\$58,260	3.89%
Total Levy	\$8,407,605	\$8,829,282	\$421,677	5.02%

Assumptions:

Ceilings applied to estimated 21 EAV + NP (lesser of 21 EAV + NP or estimated 22 EAV)

Worker's comp/liability lines based on preliminary 2023 premium; levy includes deductible costs

Water/Sewer Fund pay full share of its Social Security/Medicare & IMRF costs (20% & 26%)

Police and Fire Pension done under pre-PA096-1495 reform method (entry age cost) with 20 yr amortization to fully fund by 2040; minimum levies per PA096-1495: Police \$833,662; Fire \$362,511

IMRF also reflects rate decrease from 9.18 to 6.91

Debt service at \$1,119,419 per bond ordinances (14-\$245,500; 21-\$873,919 (GO \$667,319; Refund \$206,600))

Debt service abatement at \$0 (14-\$0; 21-\$0 (GO \$0, Refund \$0))

Represents actual cost assumptions

All Village Capped Non-Ceiling levies reduced proportionately by \$261,796 to account for unlevied costs created due to tax caps

*2021 extension not available; 2021 ordinance plus P.A.102-0519 levy adjustment used for 2021 extension number (P.A. 102-0519 added to Village-Corp 78,304 & Library 16,581)

Attachment: Agenda 2022-11-7 TL (2022 Tax Levy Estimate)

OPTION 1-APPROACH 3
2022 TAX LEVY ESTIMATE

10/31/2022

<u>ENTITY</u>	2021	2022		%
<u>Fund</u>	<u>Extension*</u>	<u>Estimated Levy</u>	<u>Increase/ (Decrease)</u>	<u>Increase (Decrease)</u>
<u>VILLAGE OF FLOSSMOOR</u>				
<u>General-Capped Ceiling</u>				
Corporate	\$1,119,611	\$1,051,412	(\$68,199)	-6.09%
Police Protection	1,424,268	1,438,420	14,152	0.99%
Fire Protection	1,424,268	1,438,420	14,152	0.99%
<u>General-Capped Non-Ceiling</u>				
Workers Compensation	82,749	95,238	12,489	15.09%
Liability Insurance	82,749	95,238	12,489	15.09%
Audit	36,330	40,798	4,468	12.30%
Social Security	314,641	326,269	11,628	3.70%
IMRF	208,792	165,642	(43,150)	-20.67%
<u>Police Pension-Capped Non-Ceiling</u>				
Police Pension	761,949	1,067,867	305,918	40.15%
<u>Fire Pension-Capped Non-Ceiling</u>				
Fire Pension	302,480	389,753	87,273	28.85%
Total Village-Capped	\$5,757,837	\$6,109,057	\$351,220	6.10%
<u>Fire Pension-Not Capped</u>				
	\$ 33,609	\$ 43,306	\$9,697	28.85%
Debt Service	1,118,419	1,119,419	1,000	0.09%
Less: Abatement	(1,500)	-	1,500	
Total Village-Debt Service	\$1,116,919	\$1,119,419	\$2,500	0.22%
TOTAL VILLAGE	\$6,908,365	\$7,271,782	\$363,417	5.26%
<u>FLOSSMOOR PUBLIC LIBRARY</u>				
<u>Library-Capped Ceiling</u>				
Library	\$1,374,790	\$1,441,155	\$66,365	4.83%
<u>Library-Capped Non-Ceiling</u>				
Social Security-Library	57,490	59,785	2,295	3.99%
IMRF-Library	66,960	56,560	(10,400)	-15.53%
TOTAL LIBRARY	\$1,499,240	\$1,557,500	\$58,260	3.89%
Total Levy	\$8,407,605	\$8,829,282	\$421,677	5.02%

Assumptions:

Ceilings applied to estimated 21 EAV + NP (lesser of 21 EAV + NP or estimated 22 EAV)
 Worker's comp/liability lines based on preliminary 2023 premium; levy includes deductible costs
 Water/Sewer Fund pay full share of its Social Security/Medicare & IMRF costs (20% & 26%)
 Police and Fire Pension done under pre-PA096-1495 reform method (entry age cost) with 20 yr amortization to fully fund by 2040; minimum levies per PA096-1495: Police \$833,662; Fire \$362,511
 IMRF also reflects rate decrease from 9.18 to 6.91
 Debt service at \$1,119,419 per bond ordinances (14-\$245,500; 21-\$873,919 (GO \$667,319; Refund \$206,600))
 Debt service abatement at \$0 (14-\$0; 21-\$0 (GO \$0, Refund \$0))
 Represents actual cost assumptions

All Village Capped Ceiling levies reduced proportionately by \$261,796 to account for unlevied costs created due to tax caps; funds actual costs of Capped Non-Ceiling levies

*2021 extension not available; 2021 ordinance plus P.A. 102-0519 levy adjustment used for 2021 extension number (P.A. 102-0519 added to Village-Corp 78,304 & Library 16,581)

Attachment: Agenda 2022-11-7 TL (2022 Tax Levy Estimate)

OPTION 2
2022 TAX LEVY ESTIMATE

10/31/2022

<u>ENTITY</u>	2021	2022		%
<u>Fund</u>	<u>Extension*</u>	<u>Estimated</u>	<u>Increase/</u>	<u>Increase</u>
		<u>Levy</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>VILLAGE OF FLOSSMOOR</u>				
<u>General-Capped Ceiling</u>				
Corporate	\$1,119,611	\$1,119,478	(\$133)	-0.01%
Police Protection	1,424,268	1,535,285	111,017	7.79%
Fire Protection	1,424,268	1,535,285	111,017	7.79%
<u>General-Capped Non-Ceiling</u>				
Workers Compensation	82,749	95,238	12,489	15.09%
Liability Insurance	82,749	95,238	12,489	15.09%
Audit	36,330	40,798	4,468	12.30%
Social Security	314,641	326,269	11,628	3.70%
IMRF	208,792	165,642	(43,150)	-20.67%
<u>Police Pension-Capped Non-Ceiling</u>				
Police Pension	761,949	1,067,867	305,918	40.15%
<u>Fire Pension-Capped Non-Ceiling</u>				
Fire Pension	302,480	389,753	87,273	28.85%
Total Village-Capped	\$5,757,837	\$6,370,853	\$613,016	10.65%
<u>Fire Pension-Not Capped</u>				
	\$ 33,609	\$ 43,306	\$9,697	28.85%
Debt Service	1,118,419	1,119,419	1,000	0.09%
Less: Abatement	(1,500)	-	1,500	
Total Village-Debt Service	\$1,116,919	\$1,119,419	\$2,500	0.22%
TOTAL VILLAGE	\$6,908,365	\$7,533,578	\$625,213	9.05%
<u>FLOSSMOOR PUBLIC LIBRARY</u>				
<u>Library-Capped Ceiling</u>				
Library	\$1,374,790	\$1,441,155	\$66,365	4.83%
<u>Library-Capped Non-Ceiling</u>				
Social Security-Library	57,490	59,785	2,295	3.99%
IMRF-Library	66,960	56,560	(10,400)	-15.53%
TOTAL LIBRARY	\$1,499,240	\$1,557,500	\$58,260	3.89%
Total Levy	\$8,407,605	\$9,091,078	\$683,473	8.13%

Assumptions:

Ceilings applied to estimated 21 EAV + NP (lesser of 21 EAV + NP or estimated 22 EAV)
 Worker's comp/liability lines based on preliminary 2023 premium; levy includes deductible costs
 Water/Sewer Fund pay full share of its Social Security/Medicare & IMRF costs (20% & 26%)
 Police and Fire Pension done under pre-PA096-1495 reform method (entry age cost) with 20 yr amortization
 to fully fund by 2040; minimum levies per PA096-1495: Police \$833,662; Fire \$362,511
 IMRF also reflects rate decrease from 9.18 to 6.91
 Debt service at \$1,119,419 per bond ordinances (14-\$245,500; 21-\$873,919 (GO \$667,319; Refund \$206,600))
 Debt service abatement at \$0 (14-\$0; 21-\$0 (GO \$0, Refund \$0))
 Represents actual cost assumptions

Option not possible due to tax caps creating \$261,796 in costs that cannot be levied

*2021 extension not available; 2021 ordinance plus P.A.102-0519 levy adjustment used for 2021 extension number
 (P.A. 102-0519 added to Village-Corp 78,304 & Library 16,581)

OPTION 3
2022 TAX LEVY ESTIMATE

10/31/2022

<u>ENTITY</u>	2021	2022		%
<u>Fund</u>	<u>Extension*</u>	<u>Estimated</u>	<u>Increase/</u>	<u>Increase</u>
		<u>Levy</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>VILLAGE OF FLOSSMOOR</u>				
<u>General-Capped Ceiling</u>				
Corporate	\$1,119,611	\$1,015,265	(\$104,346)	-9.32%
Police Protection	1,424,268	1,388,161	(36,107)	-2.54%
Fire Protection	1,424,268	1,388,161	(36,107)	-2.54%
<u>General-Capped Non-Ceiling</u>				
Workers Compensation	82,749	82,978	229	0.28%
Liability Insurance	82,749	82,978	229	0.28%
Audit	36,330	34,668	(1,662)	-4.57%
Social Security	314,641	295,618	(19,023)	-6.05%
IMRF	208,792	147,252	(61,540)	-29.47%
<u>Police Pension-Capped Non-Ceiling</u>				
Police Pension	761,949	969,784	207,835	27.28%
<u>Fire Pension-Capped Non-Ceiling</u>				
Fire Pension	302,480	352,972	50,492	16.69%
Total Village-Capped	\$5,757,837	\$5,757,837	\$0	0.00%
<u>Fire Pension-Not Capped</u>				
	\$ 33,609	\$ 43,306	\$9,697	28.85%
Debt Service	1,118,419	1,119,419	1,000	0.09%
Less: Abatement	(1,500)	-	1,500	
Total Village-Debt Service	\$1,116,919	\$1,119,419	\$2,500	0.22%
TOTAL VILLAGE	\$6,908,365	\$6,920,562	\$12,197	0.18%
<u>FLOSSMOOR PUBLIC LIBRARY</u>				
<u>Library-Capped Ceiling</u>				
Library	\$1,374,790	\$1,441,155	\$66,365	4.83%
<u>Library-Capped Non-Ceiling</u>				
Social Security-Library	57,490	59,785	2,295	3.99%
IMRF-Library	66,960	56,560	(10,400)	-15.53%
TOTAL LIBRARY	\$1,499,240	\$1,557,500	\$58,260	3.89%
Total Levy	\$8,407,605	\$8,478,062	\$70,457	0.84%

Assumptions:

Ceilings applied to estimated 21 EAV + NP (lesser of 21 EAV + NP or estimated 22 EAV)
 Worker's comp/liability lines based on preliminary 2023 premium; levy includes deductible costs
 Water/Sewer Fund pay full share of its Social Security/Medicare & IMRF costs (20% & 26%)
 Police and Fire Pension done under pre-PA096-1495 reform method (entry age cost) with 20 yr amortization
 to fully fund by 2040; minimum levies per PA096-1495: Police \$833,662; Fire \$362,511
 IMRF also reflects rate decrease from 9.18 to 6.91
 Debt service at \$1,119,419 per bond ordinances (14-\$245,500; 21-\$873,919 (GO \$667,319; Refund \$206,600))
 Debt service abatement at \$0 (14-\$0; 21-\$0 (GO \$0, Refund \$0))
 Represents actual cost assumptions

All Village Capped levies reduced proportionately by \$613,016 to result in no increases; includes \$261,796 in unlevied costs created due to tax caps

*2021 extension not available; 2021 ordinance plus P.A.102-0519 levy adjustment used for 2021 extension number (P.A. 102-0519 added to Village-Corp 78,304 & Library 16,581)

ESTIMATED

ESTIMATED

ESTIMATED

VILLAGE OF FLOSSMOOR
 ESTIMATED ANNUAL IMPACT OF PROPERTY TAX INCREASE ON RESIDENT TAX BILLS
 UNDER 2021 TAX LEVY RULES - 2022 TAX LEVY - TOTAL RATE

CONVERSION OF 2022 DOLLARS TO RATE

Total Village Tax Levy 2022	7,271,782
Estimated 2022 EAV	<u>258,268,708</u>

Estimated 2022 Rate	\$ 2.816
2021 Rate (estimated 21 not available)	\$ <u>2.652</u>
Rate Impact	\$ <u>0.164</u>

.02 INCREASE

Market Value	\$ 200,000	\$ 300,000	\$ 500,000
x County Assessment Level (10%)*	<u>10%</u>	<u>10%</u>	<u>10%</u>
= Assessed Value	20,000	30,000	50,000
x State Equalization Factor (2021 levy)	<u>3.0027</u>	<u>3.0027</u>	<u>3.0027</u>
= Equalized Assessed Value (EAV)	60,054	90,081	150,135
- Homeowner's Exemption	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>
 = Adjusted EAV	 50,054	 80,081	 140,135
 x Tax Rate Increase	 <u>0.164</u>	 <u>0.164</u>	 <u>0.164</u>
 = Increased Tax Amount	 <u>\$ 81.88</u>	 <u>\$ 131.00</u>	 <u>\$ 229.24</u>

*Based on 10% as Cook County "10/25 ordinance" (10%) even though ordinance was effective for 2009 only. County calculated 2020 EAV using 10% and is likely to do so until challenged. Pre-ordinance level was 16%.

2017: Homeowners exemption increased to \$10,000; senior exemption to \$8,000

Attachment: Agenda 2022-11-7 TL (2022 Tax Levy Estimate)

ESTIMATED

ESTIMATED

ESTIMATED

ESTIMATED

ESTIMATED

ESTIMATED

VILLAGE OF FLOSSMOOR
 ESTIMATED ANNUAL IMPACT OF PROPERTY TAX INCREASE ON RESIDENT TAX BILLS
 UNDER 2021 TAX LEVY RULES - 2022 TAX LEVY - CAPPED RATE ONLY

CONVERSION OF 2022 DOLLARS TO RATE

Total Village Tax Levy 2022	6,109,057
Estimated 2022 EAV	<u>258,268,708</u>

Estimated 2022 Rate	\$ 2.365
2021 Rate (estimated 21 not available)	<u>\$ 2.189</u>
Rate Impact	<u>\$ 0.176</u>

.0016 DECREASE

Market Value	\$ 200,000	\$ 300,000	\$ 500,000
x County Assessment Level (10%)*	<u>10%</u>	<u>10%</u>	<u>10%</u>
= Assessed Value	20,000	30,000	50,000
x State Equalization Factor (2020 levy)	<u>3.2234</u>	<u>3.2234</u>	<u>3.2234</u>
= Equalized Assessed Value (EAV)	64,468	96,702	161,170
- Homeowner's Exemption	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>
 = Adjusted EAV	 54,468	 86,702	 151,170
 x Tax Rate Increase	 <u>0.176</u>	 <u>0.176</u>	 <u>0.176</u>
 = Increased Tax Amount	 <u>\$ 96.08</u>	 <u>\$ 152.93</u>	 <u>\$ 266.65</u>

*Based on 10% as Cook County "10/25 ordinance" (10%) even though ordinance was effective for 2009 only. County calculated 2020 EAV using 10% and is likely to do so until challenged. Pre-ordinance level was 16%.

2017: Homeowners exemption increased to \$10,000; senior exemption to \$8,000

Attachment: Agenda 2022-11-7 TL (2022 Tax Levy Estimate)

ESTIMATED

ESTIMATED

ESTIMATED

VILLAGE OF FLOSSMOOR
TAX LEVY EAV HISTORY
1995 LEVY TO 2021 LEVY

<u>Levy Year</u>	<u>EAV</u>	<u>% Increase/ (Decrease)</u>
1995	145,148,075	
1996	150,110,549	3.4%
1997	150,264,627	0.1%
1998	154,895,734	3.1%
1999	166,394,260	7.4%
2000	167,468,071	0.6%
2001	176,600,546	5.5%
2002	210,522,077	19.2%
2003	206,910,773	-1.7%
2004	215,202,589	4.0%
2005	245,017,492	13.9%
2006	254,595,867	3.9%
2007	274,805,644	7.9%
2008	294,601,766	7.2%
2009	307,631,825	4.4%
2010	310,504,671	0.9%
2011	242,666,993	-21.8%
2012	219,815,910	-9.4%
2013	205,297,740	-6.6%
2014	197,446,531	-3.8%
2015	192,569,506	-2.5%
2016	210,784,601	9.5%
2017	242,753,750	15.2%
2018	235,242,412	-3.1%
2019	221,097,215	-6.0%
2020	254,838,234	15.3%
2021	not available	

VILLAGE OF FLOSSMOOR
TAX LEVY ABATEMENT HISTORY
1995 LEVY TO 2021 LEVY

Levy Year	Abatement Amount	Abatement Description
1995	72,926	1988 street bonds (59,217); ssa #2 bonds (13,709)
1996	25,985	1988 street bonds/1996 refunding bonds (10,417); ssa #2 bonds (15,568)
1997	17,484	ssa #2 bonds
1998	-	No tax levy supported debt
1999	-	No tax levy supported debt
2000	-	No tax levy supported debt
2001	-	No tax levy supported debt
2002	-	None
2003	-	None
2004	-	None
2005	-	None
2006	-	None
2007	-	None
2008	-	None
2009	-	None
2010	6,534	2002 library bonds/2009 GO refunding bonds
2011	4,182	2002 library bonds/2009 GO refunding bonds
2012	29,290	2002 library bonds/2009 GO refunding bonds
2013	4,729	2013 water main GO bonds
2014	5,433	2002 library bonds/2009 GO refunding bonds (2,751), 2013 water main GO bonds (2,682)
2015	3,720	2014 water main GO bonds
2016	7,768	2014 water main GO bonds
2017	-	None
2018	1,397	2002 library bonds/2009 GO refunding bonds/2017 GO refunding bonds
2019	-	None
2020	-	None
2021	-	None

VILLAGE OF FLOSSMOOR
TAX LEVY RATE HISTORY
1986 LEVY TO 2021 LEVY

Source: ACFR

<u>Levy Year</u>	<u>Total Village of Flossmoor Rate</u>	<u>% Inc/(Dec) Prior Year</u>	<u>Total Bloom Twp Rate</u>	<u>Village % Of Total</u>	<u>Total Rich Twp Rate</u>	<u>Village % Of Total</u>	<u>Ref GO Bonds Portion Of VOF Rate</u>	<u>Village Rate w/o Ref GO Bonds</u>	<u>Village % Of Total w/o Library Bonds</u>
1986	2.339		12.310	19.0%	12.083	19.4%			
1987	2.186	-6.5%	11.748	18.6%	11.515	19.0%			
1988	2.338	7.0%	12.561	18.6%	12.144	19.3%			
1989	2.230	-4.6%	12.974	17.2%	12.567	17.7%			
1990	1.842	-17.4%	11.805	15.6%	11.463	16.1%			
1991	1.807	-1.9%	12.155	14.9%	11.875	15.2%			
1992	1.699	-6.0%	12.278	13.8%	11.983	14.2%			
1993	1.544	-9.1%	11.716	13.2%	11.632	13.3%			
1994	1.673	8.4%	12.573	13.3%	12.466	13.4%			
1995	1.677	0.2%	13.524	12.4%	13.503	12.4%			
1996	1.572	-6.3%	13.112	12.0%	13.157	11.9%			
1997	1.581	0.6%	13.458	11.7%	13.460	11.7%			
1998	1.338	-15.4%	13.280	10.1%	13.293	10.1%			
1999	1.291	-3.5%	12.661	10.2%	12.681	10.2%			
2000	1.348	4.4%	13.080	10.3%	13.109	10.3%			
2001	1.344	-0.3%	13.094	10.3%	13.136	10.2%			
2002	1.462	8.8%	12.498	11.7%	12.541	11.7%	0.300	1.162	9.3%
2003	1.545	5.7%	13.162	11.7%	13.208	11.7%	0.318	1.227	9.3%
2004	1.528	-1.1%	13.072	11.7%	13.122	11.6%	0.308	1.220	9.3%
2005	1.397	-8.6%	12.068	11.6%	12.114	11.5%	0.272	1.125	9.3%
2006	1.633	16.9%	12.333	13.2%	12.376	13.2%	0.263	1.370	11.1%
2007	1.622	-0.7%	11.927	13.6%	11.971	13.5%	0.245	1.377	11.5%
2008	1.626	0.2%	11.486	14.2%	11.535	14.1%	0.230	1.396	12.1%
2009	1.616	-0.6%	11.236	14.4%	11.284	14.3%	0.220	1.396	12.4%
2010	1.704	5.4%	11.513	14.8%	11.574	14.7%	0.210	1.494	12.9%
2011	2.219	30.2%	14.533	15.3%	14.615	15.2%	0.272	1.947	13.3%
2012	2.593	16.9%	16.473	15.7%	16.567	15.7%	0.385	2.208	13.3%
2013	2.771	6.9%	17.854	15.5%	17.948	15.4%	0.425	2.346	13.1%
2014	3.019	8.9%	19.078	15.8%	19.158	15.8%	0.568	2.451	12.8%
2015	3.138	3.9%	19.871	15.8%	19.942	15.7%	0.589	2.549	12.8%
2016	2.962	-5.6%	18.827	15.7%	18.893	15.7%	0.537	2.425	12.8%
2017	2.614	-11.7%	17.129	15.3%	17.187	15.2%	0.463	2.151	12.5%
2018	2.757	5.5%	17.751	15.5%	17.817	15.5%	0.482	2.275	12.8%
2019	2.995	8.6%	18.420	16.3%	18.481	16.2%	0.511	2.484	13.4%
2020	2.652	-11.5%	16.014	16.6%	15.974	16.6%	0.448	2.204	13.8%
2021	not available		not available		not available		not available		

Notes: GO Bonds 2002-2011 includes 2002 library/2009 refunding bonds only.

GO Bonds 2012-2013 includes 2002 library/2009 refunding bonds & 2013 water main bonds.

GO Bonds 2014-2016 includes 2002 library/2009 refunding bonds, 2013 water main bonds & 2014 water main bonds.

GO Bonds 2017-2020 includes 2002 library/2009/2017 refunding bonds, 2013 water main bonds & 2014 water main bonds.

GO Bonds 2021- includes 2013 water main/2021 refunding bonds, 2014 water main bonds & 2021 streets and storm sewer improvement bonds.

VILLAGE OF FLOSSMOOR
PROPERTY TAX RATES
2020 LEVY PAYABLE 2021

<u>Taxing Entity</u>	<u>Total Tax Rate</u>	<u>% Of Total</u>	<u>G.O. Bonds Rate</u>	<u>Tax Rate Less G.O. Bonds</u>	<u>% Of Total</u>
High School District 233	5.011	31.3%		5.011	31.3%
Grade School District 161	5.249	32.8%		5.249	32.8%
Village of Flossmoor	2.652	16.6%	0.448	2.204	13.8%
				0.448	2.9%
H-F Park District	0.786	4.9%		0.786	4.9%
Cook County	0.453	2.8%		0.453	2.8%
Flossmoor Public Library	0.572	3.6%		0.572	3.6%
Metro Water Recl Dist of Chicago	0.378	2.4%		0.378	2.4%
Prairie State Comm Coll Dist 515	0.450	2.8%		0.450	2.8%
Rich Township	0.388	2.4%		0.388	2.4%
Forest Preserve Dist of Cook Co	0.058	0.4%		0.058	0.4%
So County Mosquito Abate Dist	0.017	0.1%		0.017	0.1%
Consolidated Elections	-	0.0%		-	0.0%
TOTAL-RICH TOWNSHIP	16.014	100.0%		16.014	100.0%
Bloom Township	0.348			0.348	
TOTAL BLOOM TOWNSHIP	15.974			15.974	

Source: Cook County Clerk

Note: % based on Rich Twp rate

G.O. bonds rate includes 2002 library/2009 refunding bonds/2017 refunding bonds,
2013 water main bonds & 2014 water main bonds.



FLOSSMOOR

Welcoming. Beautiful. Connected.

Village of Flossmoor

Police Pension Fund
2800 Flossmoor Road
Flossmoor, Illinois 60422
Phone: 708.957.4500
TDD: 708.647.0179
Fax: 708.957.4580
www.flossmoor.org

President

Clinton Wagner

Vice President

Vacant

Secretary

Michael Carden

Trustees

Maya Bordeaux

Timothy Hamond

Treasurer - Village Manager

Bridget A. Wachtel

Mr. Scott Bordui - Finance Director
Village of Flossmoor
2800 Flossmoor Road
Flossmoor, IL. 60422

Dear Mr. Bordui,

October 12, 2022

During the regular meeting of the Flossmoor Police Pension Board on October 12th 2022, a presentation was conducted by the actuarial firm Nyhart Consulting regarding the Actuarial Valuation Results for FY 2022 which will help prepare the FY 2023 budget for the Village of Flossmoor's Budget.

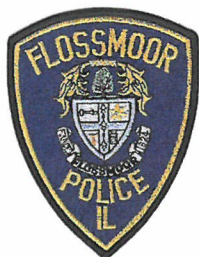
The Board discussed the various valuation assumptions outlined for interest, salary, mortality, amortization rates, pension consolidation, as well as straight market versus smoothed market valuations. Following the presentation and discussion a motion was passed accepting the recommended funding amount. The Flossmoor Police Pension Board voted to request the recommended tax levy amount of **\$1,067,867.00** be adopted under Public Act 096-1495 Tax Levy Requirement.

The Board also discussed and approved the Municipal Compliance Report prepared by Lauterbach & Amen under Public Act 95-0950 for the fiscal year ending April 30, 2022.

Respectfully submitted,

Clinton A. Wagner

President of the Flossmoor Police Pension Fund



THE VILLAGE OF FLOSSMOOR, ILLINOIS
POLICE PENSION FUND

PUBLIC ACT 95-0950
MUNICIPAL COMPLIANCE REPORT

FOR THE FISCAL YEAR ENDED
APRIL 30, 2022

Attachment: Agenda 2022-11-7 TL (2022 Tax Levy Estimate)



Lauterbach & Amen, LLP

CERTIFIED PUBLIC ACCOUNTANTS

668 NORTH RIVER RD. • NAPERVILLE, ILLINOIS 60563

PHONE 630.393.1483 • FAX 630.393.2516

www.lauterbachamen.com

October 10, 2022

Members of the Pension Board of Trustees
Flossmoor Police Pension Fund
Flossmoor, Illinois

Enclosed please find a copy of your Municipal Compliance Report for the Flossmoor Police Pension Fund for the fiscal year ended April 30, 2022. We have prepared the report with the most recent information available at our office. Should you have more current information, or notice any inaccuracies, we are prepared to make any necessary revisions and return them to you.

The President and Secretary of the Pension Fund are required to sign the report on page 3. If not already included with the enclosed report, please also include a copy of the Pension Fund's most recent investment policy.

The signed Public Act 95-0950 - Municipal Compliance Report must be provided to the Municipality before the tax levy is filed on the last Tuesday in December. We are sending the report via email to promote an environmentally-friendly work atmosphere.

If you have any questions regarding this report, please contact your Client Manager or PSA.

Respectfully submitted,

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

Attachment: Agenda 2022-11-7 TL (2022 Tax Levy Estimate)

THE VILLAGE OF FLOSSMOOR, ILLINOIS
POLICE PENSION FUND

Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2022

The Pension Board certifies to the Board of Trustees of the Village of Flossmoor, Illinois on the condition of the Pension Fund at the end of its most recently completed fiscal year the following information:

- 1) The total cash and investments, including accrued interest, of the fund at market value and the total net position of the Pension Fund:

	Current Fiscal Year	Preceding Fiscal Year
Total Cash and Investments (including accrued interest)	<u>\$18,237,085</u>	<u>\$18,819,478</u>
Total Net Position	<u>\$18,230,548</u>	<u>\$18,814,280</u>

- 2) The estimated receipts during the next succeeding fiscal year from deductions from the salaries of police officers and from other sources:

Estimated Receipts - Employee Contributions	<u>\$212,300</u>
Estimated Receipts - All Other Sources	
Investment Earnings	<u>\$1,276,600</u>
Municipal Contribution	<u>\$933,332</u>

- 3) The estimated amount required during the next succeeding fiscal year to (a) pay all pensions and other obligations provided in Article 3 of the Illinois Pension Code, and (b) to meet the annual requirements of the fund as provided in Sections 3-125 and 3-127:

(a) Pay all Pensions and Other Obligations	<u>\$1,673,000</u>
(b) Annual Requirement of the Fund as Determined by:	
Illinois Department of Insurance	<u>N/A</u>
Private Actuary - Nyhart	
Recommended Municipal Contribution	<u>\$933,332</u>
Statutory Municipal Contribution	<u>\$833,662</u>

**THE VILLAGE OF FLOSSMOOR, ILLINOIS
POLICE PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2022**

- 4) The total net income received from investment of assets along with the assumed investment return and actual investment return received by the fund during its most recently completed fiscal year compared to the total net income, assumed investment return, and actual investment return received during the preceding fiscal year:

	Current Fiscal Year	Preceding Fiscal Year
Net Income Received from Investment of Assets	<u>(\$513,277)</u>	<u>\$3,766,448</u>
Assumed Investment Return		
Illinois Department of Insurance	<u>N/A</u>	<u>6.50%</u>
Private Actuary - Nyhart	<u>7.00%</u>	<u>7.00%</u>
Actual Investment Return	<u>(2.77)%</u>	<u>22.08%</u>

- 5) The total number of active employees who are financially contributing to the fund:

Number of Active Members	<u>20</u>
--------------------------	-----------

- 6) The total amount that was disbursed in benefits during the fiscal year, including the number of and total amount disbursed to (i) annuitants in receipt of a regular retirement pension, (ii) recipients being paid a disability pension, and (iii) survivors and children in receipt of benefits:

	Number of	Total Amount Disbursed
(i) Regular Retirement Pension	<u>12</u>	<u>\$1,045,119</u>
(ii) Disability Pension	<u>3</u>	<u>\$139,249</u>
(iii) Survivors and Child Benefits	<u>2</u>	<u>\$122,556</u>
Totals	<u>17</u>	<u>\$1,306,924</u>

**THE VILLAGE OF FLOSSMOOR, ILLINOIS
POLICE PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2022**

- 7) The funded ratio of the fund:

	Current Fiscal Year	Preceding Fiscal Year
Illinois Department of Insurance	N/A	59.36%
Private Actuary - Nyhart	68.20%	71.71%

- 8) The unfunded liability carried by the fund, along with an actuarial explanation of the unfunded liability:
Unfunded Liability:

Illinois Department of Insurance	N/A
Private Actuary - Nyhart	\$8,564,486

The accrued liability is the actuarial present value of the portion of the projected benefits that has been accrued as of the valuation date based upon the actuarial valuation method and the actuarial assumptions employed in the valuation. The unfunded accrued liability is the excess of the accrued liability over the actuarial value of assets.

- 9) The investment policy of the Pension Board under the statutory investment restrictions imposed on the fund.

Investment Policy - See Attached.

Please see Notes Page attached.

CERTIFICATION OF MUNICIPAL POLICE
PENSION FUND COMPLIANCE REPORT

The Board of Trustees of the Pension Fund, based upon information and belief, and to the best of our knowledge, hereby certify pursuant to §3-143 of the Illinois Pension Code 40 ILCS 5/3-143, that the preceding report is true and accurate.

Adopted this _____ day of _____, 2022

President _____ Date _____

Secretary _____ Date _____

**THE VILLAGE OF FLOSSMOOR, ILLINOIS
POLICE PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2022**

INDEX OF ASSUMPTIONS

- 1) Total Cash and Investments - as Reported at Market Value in the Audited Financial Statements for the Years Ended April 30, 2022 and 2021.

Total Net Position - as Reported in the Audited Financial Statements for the Years Ended April 30, 2022 and 2021.

- 2) Estimated Receipts - Employee Contributions as Reported in the Audited Financial Statements for the Year Ended April 30, 2022 plus 3.5% Increase (Actuarial Salary Increase Assumption) Rounded to the Nearest \$100.

Estimated Receipts - All Other Sources:

Investment Earnings - Cash and Investments as Reported in the Audited Financial Statements for the Year Ended April 30, 2022, times 7% (Actuarial Investment Return Assumption) Rounded to the Nearest \$100.

Municipal Contributions - Recommended Tax Levy Requirement as Reported by Nyhart, Actuarial Valuation for the Year Ended April 30, 2022.

- 3) (a) Pay all Pensions and Other Obligations - Total Non-Investment Deductions as Reported in the Audited Financial Statements for the Year Ended April 30, 2022, plus a 25% Increase, Rounded to the Nearest \$100.

(b) Annual Requirement of the Fund as Determined by:

Illinois Department of Insurance - No April 30, 2022 Actuarial Valuation available at the time of this report.

Private Actuary - Nyhart:

Recommended Amount of Tax Levy as Reported by Nyhart in the April 30, 2022 Actuarial Valuation.

Statutorily Required Amount of Tax Levy as Reported by Nyhart in the April 30, 2022 Actuarial Valuation.

**THE VILLAGE OF FLOSSMOOR, ILLINOIS
POLICE PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2022**

INDEX OF ASSUMPTIONS

- 4) Net Income Received from Investment of Assets - Investment Income (Loss) net of Investment Expense, as Reported in the Audited Financial Statements for the Years Ended April 30, 2022 and 2021.

Assumed Investment Return:

Illinois Department of Insurance - Preceding Fiscal Year Interest Rate Assumption as Reported in the April 30, 2021 Actuarial Valuation. No April 30, 2022 Actuarial Valuation available at the time of this report.

Private Actuary - Current and Preceding Fiscal Year Interest Rate Assumption as Reported in the Years Ended April 30, 2022 and 2021 Actuarial Valuations.

Actual Investment Return -Net Income Received from Investments as Reported Above as a Percentage of the Average of the Beginning and Ending Balances of the Fiscal Year Cash Investments, Excluding Net Investment Income, Gains, and Losses for the Fiscal Year Return Being calculated, as Reported in the Audited Financial Statements for the Fiscal Years Ended April 30, 2022 and 2021.

- 5) Number of Active Members - Illinois Department of Insurance Annual Statement for April 30, 2022 - Schedule P.
- 6) (i) Regular Retirement Pension - Illinois Department of Insurance Annual Statement for April 30, 2022 - Schedule P for Number of Participants and Expense page 1 for Total Amount Disbursed.
- (ii) Disability Pension - Same as above.
- (iii) Survivors and Child Benefits - Same as above.

**THE VILLAGE OF FLOSSMOOR, ILLINOIS
POLICE PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2022**

INDEX OF ASSUMPTIONS

7) The funded ratio of the fund:

Illinois Department of Insurance - Preceding Fiscal Year Net Present Assets as a percentage of Total Assets as Reported in the April 30, 2021 Actuarial Valuation. No April 30, 2022 Actuarial Valuation available at the time of this report.

Private Actuary - Current and Preceding Fiscal Year Net Present Assets as a percentage of Total Assets as Reported in the April 30, 2022 and 2021 Actuarial Valuations.

8) Unfunded Liability:

Illinois Department of Insurance - Deferred Asset (Unfunded Accrued Liability) - No April 30, 2022 Actuarial Valuation available at the time of this report.

Private Actuary - Deferred Asset (Unfunded Accrued Liability) as Reported by Nyhart in the April 30, 2022 Actuarial Valuation.

Scott Bordui

From: Nicholas M. Camilli
Sent: Tuesday, October 25, 2022 5:56 AM
To: Scott Bordui
Subject: RE: 2022 MCR

Yes, the 6 page document is for them. If you can remove the cover page and cover letter.

Nick

From: Scott Bordui <sbordui@flossmoor.org>
Sent: Monday, October 24, 2022 9:24 AM
To: Nicholas M. Camilli <ncamilli@flossmoor.org>
Subject: RE: 2022 MCR

Thanks Nick,

May I provide this to the Village Board as documentation of the tax levy request which is on Page 1?

Scott

From: Nicholas M. Camilli <ncamilli@flossmoor.org>
Sent: Thursday, October 20, 2022 5:50 AM
To: Scott Bordui <sbordui@flossmoor.org>
Subject: 2022 MCR

Scott,

Attached is a copy of the Pension MCR for the Village.

Attachment: Agenda 2022-11-7 TL (2022 Tax Levy Estimate)

THE VILLAGE OF FLOSSMOOR, ILLINOIS
FIREFIGHTERS' PENSION FUND

PUBLIC ACT 95-0950
MUNICIPAL COMPLIANCE REPORT

FOR THE FISCAL YEAR ENDED
APRIL 30, 2022

Attachment: Agenda 2022-11-7 TL (2022 Tax Levy Estimate)

**Lauterbach & Amen, LLP**

CERTIFIED PUBLIC ACCOUNTANTS

668 NORTH RIVER RD • NAPERVILLE, ILLINOIS 60563

PHONE 630.393 1483 • FAX 630.393 2516

www.lauterbachamen.com

October 14, 2022

Members of the Pension Board of Trustees
Flossmoor Firefighters' Pension Fund
Flossmoor, Illinois

Enclosed please find a copy of your Municipal Compliance Report for the Flossmoor Firefighters' Pension Fund for the fiscal year ended April 30, 2022. We have prepared the report with the most recent information available at our office. Should you have more current information, or notice any inaccuracies, we are prepared to make any necessary revisions and return them to you.

The President and Secretary of the Pension Fund are required to sign the report on page 3. If not already included with the enclosed report, please also include a copy of the Pension Fund's most recent investment policy.

The signed Public Act 95-0950 - Municipal Compliance Report must be provided to the Municipality before the tax levy is filed on the last Tuesday in December. We are sending the report via email to promote an environmentally-friendly work atmosphere.

If you have any questions regarding this report, please contact your Client Manager or PSA.

Respectfully submitted,

A handwritten signature in cursive script that reads "Lauterbach & Amen, LLP".

LAUTERBACH & AMEN, LLP

Attachment: Agenda 2022-11-7 TL (2022 Tax Levy Estimate)

**THE VILLAGE OF FLOSSMOOR, ILLINOIS
FIREFIGHTERS' PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2022**

The Pension Board certifies to the Board of Trustees of the Village of Flossmoor, Illinois on the condition of the Pension Fund at the end of its most recently completed fiscal year the following information:

- 1) The total cash and investments, including accrued interest, of the fund at market value and the total net position of the Pension Fund:

	<u>Current Fiscal Year</u>	<u>Preceding Fiscal Year</u>
Total Cash and Investments (including accrued interest)	<u>\$3,143,076</u>	<u>\$3,115,371</u>
Total Net Position	<u>\$3,109,837</u>	<u>\$3,115,371</u>

- 2) The estimated receipts during the next succeeding fiscal year from deductions from the salaries of firefighters' and from other sources:

Estimated Receipts - Employee Contributions	<u>\$52,000</u>
Estimated Receipts - All Other Sources	
Investment Earnings	<u>\$223,900</u>
Municipal Contributions	<u>\$433,059</u>

- 3) The estimated amount necessary during the fiscal year to meet the annual actuarial requirements of the pension fund as provided in Sections 4-118 and 4-120:

Annual Requirement of the Fund as Determined by:

Illinois Department of Insurance	<u>N/A</u>
Private Actuary - Nyhart	
Recommended Municipal Contributions	<u>\$433,059</u>
Alternative Municipal Contributions	<u>\$362,511</u>

Attachment: Agenda 2022-11-7 TL (2022 Tax Levy Estimate)

**THE VILLAGE OF FLOSSMOOR, ILLINOIS
FIREFIGHTERS' PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2022**

- 4) The total net income received from investment of assets along with the assumed investment return and actual investment return received by the fund during its most recently completed fiscal year compared to the total net income, assumed investment return, and actual investment return received during the preceding fiscal year:

	Current Fiscal Year	Preceding Fiscal Year
Net Income Received from Investment of Assets	<u>(\$22,792)</u>	<u>\$375,072</u>
Assumed Investment Return		
Illinois Department of Insurance	<u>N/A</u>	<u>5.50%</u>
Private Actuary - Nyhart	<u>7.13%</u>	<u>6.00%</u>
Actual Investment Return	<u>(0.73)%</u>	<u>13.09%</u>

- 5) The increase in employer pension contributions that results from the implementation of the provisions of P.A. 93-0689:

Illinois Department of Insurance	<u>N/A</u>
Private Actuary - Nyhart	<u>\$16,066</u>

- 6) The total number of active employees who are financially contributing to the fund:

Number of Active Members	<u>4</u>
--------------------------	----------

- 7) The total amount that was disbursed in benefits during the fiscal year, including the number of and total amount disbursed to (i) annuitants in receipt of a regular retirement pension, (ii) recipients being paid a disability pension, and (iii) survivors and children in receipt of benefits:

	Number of	Total Amount Disbursed
(i) Regular Retirement Pension	<u>4</u>	<u>\$383,092</u>
(ii) Disability Pension	<u>0</u>	<u>\$0</u>
(iii) Survivors and Child Benefits	<u>0</u>	<u>\$0</u>
Totals	<u>4</u>	<u>\$383,092</u>

**THE VILLAGE OF FLOSSMOOR, ILLINOIS
FIREFIGHTERS' PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2022**

- 8) The funded ratio of the fund:

	<u>Current Fiscal Year</u>	<u>Preceding Fiscal Year</u>
Illinois Department of Insurance	<u>N/A</u>	<u>38.61%</u>
Private Actuary - Nyhart	<u>42.92%</u>	<u>42.87%</u>

- 9) The unfunded liability carried by the fund, along with an actuarial explanation of the unfunded liability:

Unfunded Liability:

Illinois Department of Insurance	<u>N/A</u>
Private Actuary - Nyhart	<u>\$4,242,368</u>

The accrued liability is the actuarial present value of the portion of the projected benefits that has been accrued as of the valuation date based upon the actuarial valuation method and the actuarial assumptions employed in the valuation. The unfunded accrued liability is the excess of the accrued liability over the actuarial value of assets.

- 10) The investment policy of the Pension Board under the statutory investment restrictions imposed on the fund.

Investment Policy - See Attached.

Please see Notes Page attached.

CERTIFICATION OF MUNICIPAL FIREFIGHTERS'
PENSION FUND COMPLIANCE REPORT

The Board of Trustees of the Pension Fund, based upon information and belief, and to the best of our knowledge, hereby certify pursuant to §4-134 of the Illinois Pension Code 40 ILCS 5/4-134, that the preceding report is true and accurate.

Adopted this 3 day of October, 2022

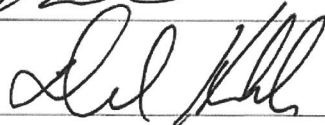
President



Date

10/19/22

Secretary



Date

10/19/22

**THE VILLAGE OF FLOSSMOOR, ILLINOIS
FIREFIGHTERS' PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2022**

INDEX OF ASSUMPTIONS

- 1) Total Cash and Investments - as Reported at Market Value in the Audited Financial Statements for the Years Ended April 30, 2022 and 2021.

Total Net Position - as Reported in the Audited Financial Statements for the Years Ended April 30, 2022 and 2021.

- 2) Estimated Receipts - Employee Contributions as Reported in the Audited Financial Statements for the Year Ended April 30, 2022 plus 3.5% Increase (Actuarial Salary Increase Assumption) Rounded to the Nearest \$100.

Estimated Receipts - All Other Sources

Investment Earnings - Cash and Investments as Reported in the Audited Financial Statements for the Year Ended April 30, 2022, times 7.125% (Actuarial Investment Return Assumption) Rounded to the Nearest \$100.

Municipal Contributions - Recommended Tax Levy Requirement as Reported by Nyhart, Actuarial Valuation for the Year Ended April 30, 2022.

- 3) Annual Requirement of the Fund as Determined by:

Illinois Department of Insurance - No April 30, 2022 Actuarial Valuation available at the time of this report.

Private Actuary - Nyhart

Recommended Amount of Tax Levy as Reported by Nyhart in the April 30, 2022 Actuarial Valuation.

Alternative Amount of Tax Levy as Reported by Nyhart in the April 30, 2022 Actuarial Valuation.

Attachment: Agenda 2022-11-7 TL (2022 Tax Levy Estimate)

**THE VILLAGE OF FLOSSMOOR, ILLINOIS
FIREFIGHTERS' PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2022**

INDEX OF ASSUMPTIONS

- 4) Net Income Received from Investment of Assets - Investment Income (Loss) net of Investment Expense, as Reported in the Audited Financial Statements for the Years Ended April 30, 2022 and 2021.

Assumed Investment Return:

Illinois Department of Insurance - Preceding Fiscal Year Interest Rate Assumption as Reported in the April 30, 2021 Actuarial Valuation. No April 30, 2022 Actuarial Valuation available at the time of this report.

Private Actuary - Current and Preceding Fiscal Year Interest Rate Assumption as Reported in the Years Ended April 30, 2022 and 2021 Actuarial Valuations.

Actual Investment Return -Net Income Received from Investments as Reported Above as a Percentage of the Average of the Beginning and Ending Balances of the Fiscal Year Cash Investments, Excluding Net Investment Income, Gains, and Losses for the Fiscal Year Return Being calculated, as Reported in the Audited Financial Statements for the Fiscal Years Ended April 30, 2022 and 2021.

- 5) Illinois Department of Insurance - Amount of total suggested tax levy to be excluded from the property tax extension limitation law as contemplated by 35 ILCS 200/18-185.

Private Actuary - Nyhart Suggested Amount of total tax levy to be excluded from the property tax extension limitation law as contemplated by 35 ILCS 200/18-185.

**FROM THE PROPERTY TAX EXTENSION LIMITATION LAW AS
CONTEMPLATED BY 35 ILCS 200/18-185.**

- 6) Number of Active Members - Illinois Department of Insurance Annual Statement for April 30, 2022 - Schedule P.
- 7) (i) Regular Retirement Pension - Illinois Department of Insurance Annual Statement for April 30, 2022 - Schedule P for Number of Participants and Expense page 1 for Total Amount Disbursed.
- (ii) Disability Pension - Same as above.
- (iii) Survivors and Child Benefits - Same as above.

**THE VILLAGE OF FLOSSMOOR, ILLINOIS
FIREFIGHTERS' PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2022**

INDEX OF ASSUMPTIONS

8) The funded ratio of the fund:

Illinois Department of Insurance - Preceding Fiscal Year Net Present Assets as a percentage of Total Assets as Reported in the April 30, 2021 Actuarial Valuation. No April 30, 2022 Actuarial Valuation available at the time of this report.

Private Actuary - Current and Preceding Fiscal Year Net Present Assets as a percentage of Total Assets as Reported in the April 30, 2022 and 2021 Actuarial Valuations.

9) Unfunded Liability:

Illinois Department of Insurance - Deferred Asset (Unfunded Accrued Liability) - No April 30, 2022 Actuarial Valuation available at the time of this report.

Private Actuary - Deferred Asset (Unfunded Accrued Liability) as Reported by Nyhart in the April 30, 2022 Actuarial Valuation.

Scott Bordui

From: Jamie Paicely <paicelyj@flossmoorlibrary.org>
Sent: Friday, October 14, 2022 8:42 AM
To: Scott Bordui
Subject: Library Levy
Attachments: 2022 Levy.xlsx

Hi Scott,

Here is the approved levy. I did tell them about the new number that you sent over to me. I will prepare a new levy for them at November's meeting so they can see the two and the difference. However, they did approve this one as I know you need it before the Village meeting.

If they change the levy, can I still send that over on November 9th, or would it be too late?

Jamie

--
Jamie L Paicely
Library Director
Flossmoor Public Library
1000 Sterling Ave
Flossmoor, IL 60422
708-798-3600 x 206

CAUTION: This email originated from outside the Village of Flossmoor. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Attachment: Agenda 2022-11-7 TL (2022 Tax Levy Estimate)

ESTIMATED LIBRARY LEVY FOR THE TAX YEAR 2022

8.a

2021 TAX EXTENSION GRAND TOTAL: \$1,480,000

CPI INCREASE (5.0%) \$74,000

NEW PROPERTY: \$3,500

TOTAL LIBRARY LEVY: \$1,557,500

2021 EXTENSION	2022 ESTIMATED LEVY	INCREASE	% INCREASE
\$1,480,000	\$1,557,500	\$77,500	5.24%

RECOMMENDED LEVY LINES:

CORPORATE RATE: \$1,441,155

FICA/MEDICARE: \$59,785

IMRF: \$56,560

TOTAL LIBRARY LEVY: \$1,557,500

Attachment: Agenda 2022-11-7 TL (2022 Tax Levy Estimate)