
INTEROFFICE MEMORANDUM

TO: CITY COUNCIL MEMBERS
FROM: CYNTHIA SMITH
SUBJECT: TENTATIVE 2023 TAX LEVY
DATE: NOVEMBER 15, 2023

City Council,

On an annual basis before the last Tuesday of December, the City must pass the tax levy ordinance and submit it to Cook County. The City is required to approve an estimate (tentative) of the 2023 tax levy at least 20 days in advance of passing the final levy. Attached you will find documentation that relates to the proposed 2023 tentative property tax levy.

Attachment 1: 2022 Tax Levy

The preliminary extended levy for 2022 was \$27,951,843. The levy for the City is made of twelve funds that include the Corporate Fund, Fireman's Pension Fund, Police Pension Fund, IMRF, Fire Protection, Police Protection, Social Security, Auditing, Liability Insurance, Worker's Compensation, Unemployment and Debt Service.

Attachment 2: EAV History

Provided is history of the Equalized Assessed Value (EAV) from Tax year 2020 to 2022. The 2022 EAV dropped by 2.8% from the previous year. The EAV for 2023 is expected to increase by an additional 25%. The increase in 2023 is due to the triannual assessment completed by Cook County Assessor's office.

Attachment 3: Tax Levy Collection Analysis

Provided is the Tax levy collections history for the last 6 years. The City has been collecting at a rate of 80.9% of the extended levy, not including the 2022 tax levy of which collections on the second installment have been delayed.

Attachment 4: 2023 Proposed Tax Levy

Provided is the proposed Estimated tax levy for 2023; the City is not proposing an increase for this tax year's levy. Police Pension in the amount of \$5,100,000 and Fire Pension in the amount of \$4,800,000 will be levied in 2023; these amounts are sufficient to meet the annual required pension contribution for 2024. The levy for the IMRF Fund will be decreased by \$440,000 and the Social Security Fund levy will be reduced by \$110,000. Both of these funds have sufficient reserves to fund the estimated 2024 expenditures. The Corporate Fund will be increased by \$1,155,000, this increase will be used to fund the increase in payroll due the City's current collective bargaining agreements as well as the increase in health care costs. The total proposed corporate levy excluding debt service is \$19,915,994 for 2023. The Library Fund tax levy will also remain flat at \$900,000.

The City plans to abate the 2021 Water GO Bonds. The debt service due for the 2021 Water GO bonds in the amount of \$1,135,000 will be paid from water revenues. After abatement of this bond the City will levy \$5,038,295 for debt service in 2024. The overall 2023 levy is expected to remain flat.

DATE 10/16/23

TAX YEAR 2022

AGENCY TAX RATE REPORT

AGENCY 03-0220-000 CITY OF CHICAGO HEIGHTS

PRIOR YEAR COOK COUNTY EAV
CURR NEW PROP, ANN., REC. TIF VAL,
EXP. INCENTIVES MINUS DISCONNECT PROP

356,956,376
863,745
357,820,121

COOK COUNTY
DUPAGE
LAKE
WILL
KANE
MCHENRY
DEKALB
GRUNDY
KANKAKEE
KENDALL
LA SALLE
LIVINGSTON

2022 EAV
346,815,859

PROPERTY TAX EXTENSION LIMITING LAW (PTELL) LIMITING RATE CALCULATION

TOTAL

2021 AGGREGATE EXTENSION 2022 EAV MINUS NEW PROP, ANN.,
X 0.0000 REC TIF VAL, EXP. INCENTIVES
PLUS DISCONNECTIONS

LIMITING RATE

HOME RULE AGENCY OR PTELL NOT APPLICABLE

CONNECTING 03-0220-001 CITY OF CHICAGO HEIGHTS LIBRARY FUND
AGENCIES

AGENCY OVERALL EAV

346,815,859

TOTAL

346,815,859

FUND DESCRIPTION OF FUND	LEVY AMOUNT	LOSS	TOTAL LEVY	TAX RATE	MAXIMUM	PRELIMINARY	PTELL	100.00% OF	FINAL TAX
	LOSS AMOUNT	%		CEILING	ALLOWABLE	TAX RATE	REDUCED LEVY	BURDEN IN	RATE
					LEVY			COOK COUNTY	
001 CORPORATE	2,130,994	10	2,344,093	0.0000	2,344,093	0.6759		2,344,093	0.6759
	213,099								
003 BONDS & INTEREST	5,036,875	20	6,044,250	0.0000	6,044,250	1.7428		6,044,250	1.7428
	1,007,375								
004 GARBAGE	0	3	0	0.0000	0	0.0000		0	0.0000
	0								
005 LIBRARY	0	3	0	0.0000	0	0.0000		0	0.0000
	0								
006 POLICE PENSION	5,375,000	10	5,912,500	0.0000	5,912,500	1.7048		5,912,500	1.7048
	537,500								
007 FIRE PENSION	4,875,000	10	5,362,500	0.0000	5,362,500	1.5462		5,362,500	1.5462
	487,500								
008 I.M.R.F.	450,000	10	495,000	0.0000	495,000	0.1427		495,000	0.1427
	45,000								
010 PUBLIC BENEFIT	0		0	0.0000	0	0.0000		0	0.0000
	0								
013 FIRE PROTECTION	2,000,000	10	2,200,000	0.0000	2,200,000	0.6343		2,200,000	0.6343
	200,000								
014 POLICE PROTECTION	3,500,000	10	3,850,000	0.0000	3,850,000	1.1101		3,850,000	1.1101
	350,000								
016 SOCIAL SECURITY	525,000	10	577,500	0.0000	577,500	0.1665		577,500	0.1665
	52,500								
018 AUDITING	60,000	10	66,000	0.0000	66,000	0.0190		66,000	0.0190
	6,000								
019 LIABILITY INSURANCE	500,000	10	550,000	0.0000	550,000	0.1586		550,000	0.1586
	50,000								
027 PURCHASE AGREEMENT	0	3	0	0.0000	0	0.0000		0	0.0000
	0								
065 CAPITAL IMPROVEMENT	0		0	0.0000	0	0.0000		0	0.0000
	0								

AGENCY 03-0220-000 CITY OF CHICAGO HEIGHTS	PRIOR YEAR COOK COUNTY EAV	356,956,376	COOK COUNTY	2022 EAV	346,815,859
	CURR NEW PROP, ANN., REC. TIF VAL,		DUPAGE		
	EXP. INCENTIVES MINUS DISCONNECT PROP	863,745	LAKE		
PROPERTY TAX EXTENSION LIMITING LAW (PTELL) LIMITING RATE CALCULATION	TOTAL	357,820,121	WILL		
			KANE		
2021 AGGREGATE EXTENSION 2022 EAV MINUS NEW PROP, ANN.,			MCHENRY		
X 0.0000 REC TIF VAL, EXP. INCENTIVES			DEKALB		
PLUS DISCONNECTIONS			GRUNDY		
	LIMITING RATE		KANKAKEE		
			KENDALL		
HOME RULE AGENCY OR PTELL NOT APPLICABLE			LA SALLE		
CONNECTING 03-0220-001 CITY OF CHICAGO HEIGHTS LIBRARY FUND			LIVINGSTON		
AGENCIES					

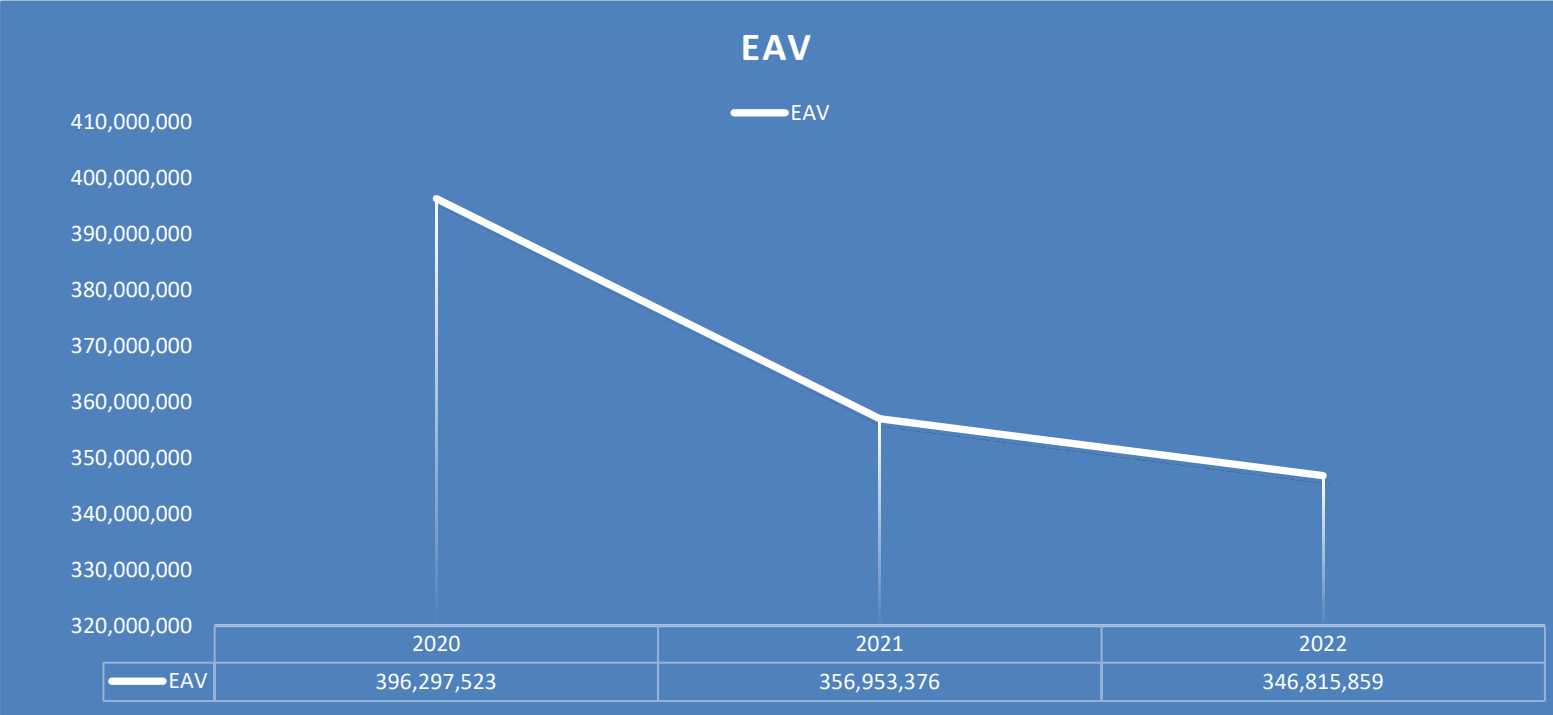
AGENCY OVERALL EAV	346,815,859	TOTAL	346,815,859
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FUND DESCRIPTION OF FUND	LEVY AMOUNT LOSS AMOUNT	LOSS %	TOTAL LEVY	TAX RATE CEILING	MAXIMUM ALLOWABLE LEVY	PRELIMINARY TAX RATE	PTELL REDUCED LEVY	100.00% OF BURDEN IN COOK COUNTY	FINAL TAX RATE
251 WORKMEN'S COMPENSATION	500,000 50,000	10	550,000	0.0000	550,000	0.1586		550,000	0.1586
262 UNEMPLOYMENT INSURANCE	0	10	0	0.0000	0	0.0000		0	0.0000
	0								
AGENCY GRAND TOTAL			27,951,843		27,951,843	8.060		27,951,843	8.060

2022 TAX EXTENSION GRAND TOTAL 27,953,358.24

Attachment 2: EAV History

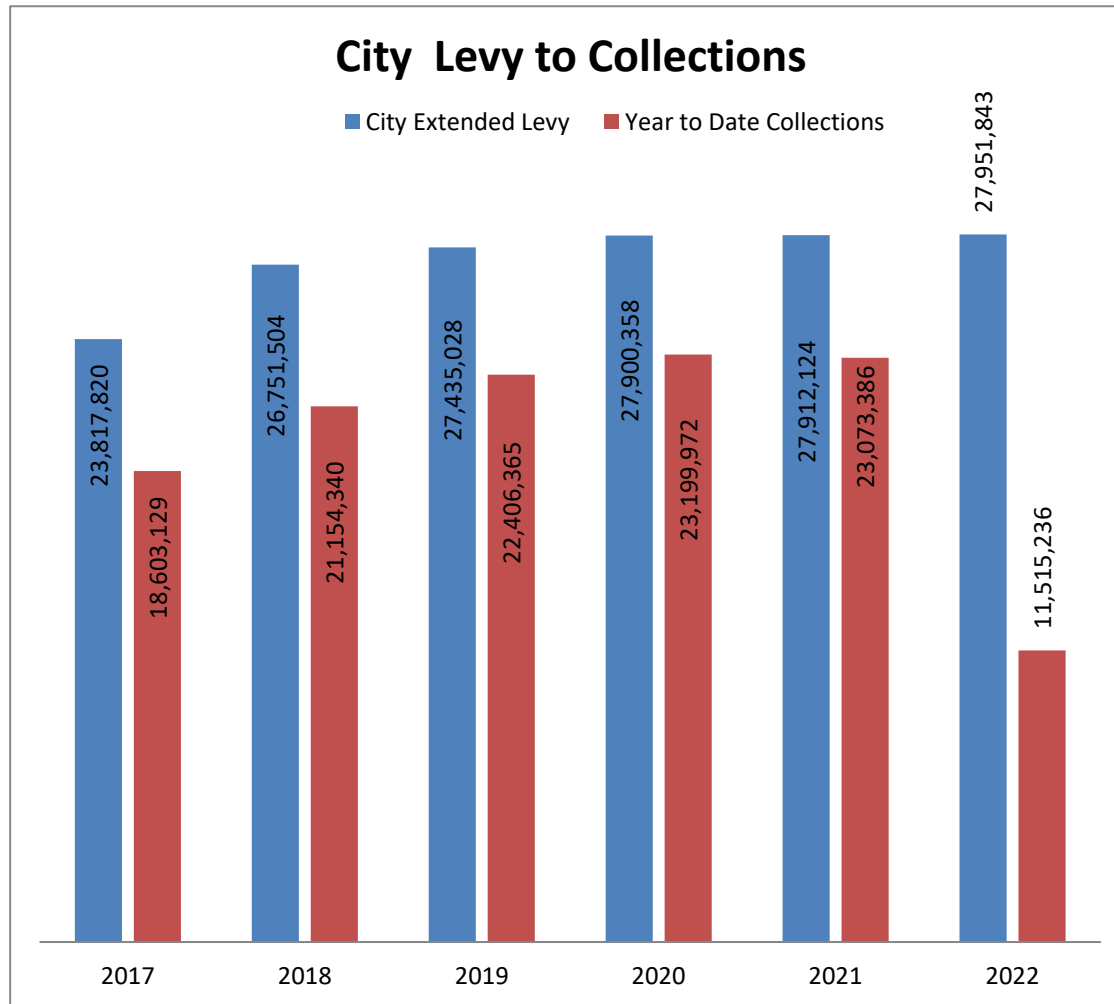
City of Chicago Heights EAV History



Attachment 3: Tax Levy Collection

City of Chicago Heights

	2017	2018	2019	2020	2021	2022
City Extended Levy	23,817,820	26,751,504	27,435,028	27,900,358	27,912,124	27,951,843
Year to Date Collections	18,603,129	21,154,340	22,406,365	23,199,972	23,073,386	11,515,236
Percent Collected	78.11%	79.08%	81.67%	83.15%	82.66%	41.20%



Attachment 4 : 2023 Tentative Levy

City of Chicago Heights
Levy Analysis
For Tax Levy Year 2023

	<i>Extended Levy</i>			<i>Tentative</i>	<i>Extended</i>	Increase (Decrease)	
	2020	2021	2022	2023	2023		
EAV	396,297,523	356,953,376	346,815,859		433,519,824		
Tax Rate	7.0534	7.8308	8.0596		6.4480		
Corporate	4,070,000	2,339,693	2,344,093	3,180,994	3,499,093	1,155,000	
Police Pension	5,027,167	5,912,500	5,912,500	5,100,000	5,610,000	(302,500)	
Fire Pension	4,514,107	5,362,500	5,362,500	4,800,000	5,280,000	(82,500)	
IMRF	495,000	495,000	495,000	50,000	55,000	(440,000)	
Fire Protection	2,200,000	2,200,000	2,200,000	2,000,000	2,200,000	0	
Police Protection	3,850,000	3,850,000	3,850,000	3,500,000	3,850,000	0	
Social Security	577,500	577,500	577,500	425,000	467,500	(110,000)	
Auditing	66,000	66,000	66,000	60,000	66,000	0	
Liability Insurance	550,000	550,000	550,000	500,000	550,000	0	
Worker's Compensation	550,000	550,000	550,000	300,000	330,000	(220,000)	
Unemployment	4,400	4,400	0		0	0	
	21,904,174	21,907,593	21,907,593	19,915,994	21,907,593	0	0.00%
Debt Service							
2009A GO Bonds	0	0	0	0	0	0	
2011 GO Bonds	0	0	0	0	0	0	
2017A GO Bonds	337,260	337,260	337,260	281,050	337,260	0	20%
2017B GO Bonds	224,100	224,100	224,100	186,750	224,100	0	
2018A GO Bonds	940,906	940,906	940,906	784,088	940,906	0	
2018B GO Bonds	164,744	164,744	164,744	137,287	164,744	0	
2020 GO Bonds (Refunds 2011 Bonds)	4,381,073	4,377,655	4,377,240	3,649,120	4,378,944	1,704	
2021 GO Bonds- Water	0	1,360,860	1,358,160	1,135,000	1,362,000	3,840	
Totals	6,048,083	7,405,525	7,402,410	6,173,295	7,407,954	5,544	
(Less Abatements)	0	(1,360,860)	(1,358,160)	(1,135,000)	(1,362,000)	(3,840)	
Debt Levy	6,048,083	6,044,665	6,044,250	5,038,295	6,045,954	1,704	
City Levy	27,952,257	27,952,258	27,951,843	24,954,289	27,953,548	1,705	
Library Levy	990,000	990,000	990,000	900,000	990,000	0	0.00%
Overall City and Library Levy	28,942,257	28,942,258	28,941,843	25,854,289	28,943,548	1,705	

Attachment

City of Chicago Heights 2023 Levy

	2023-2024 Appropriation	2023 Tax Levy
ACCOUNT		
01-01-002-0100 REGULAR SALARIES	244,400	
01-01-002-0110 LIQUOR COMMISSIONER	5,000	
01-01-002-0125 SALARY - CAR ALLOW	5,000	
01-01-002-0800 LONGEVITY	1,700	
01-01-002-1703 EXP MAYOR'S OFFICE	15,000	
01-01-002-2806 CAR EXPENSE	500	
01-01-002-2810 DUES & SUBSCRIPTIONS	29,000	
01-01-002-2819 PRINTING	20,000	
01-01-002-2822 RENTALS	5,000	
01-01-002-2824 TELEPHONE	20,000	
01-01-002-2901 OFFICE SUPPLIES	1,000	
01-01-002-2902 OFFICE EXPENSE	7,500	
01-01-002-2903 TECHNOLOGY EXPENSE	5,000	
01-01-002-3100 CONFERENCE & TRAVEL	2,500	
01-01-002-3105 COVID 19 EXPENSE - PPE	500	
01-01-002-5000 POSTAGE	15,000	
01-01-004-0100 REGULAR SALARIES	114,000	
01-01-004-1710 ALDERMAN WARD 1	3,000	
01-01-004-1720 ALDERMAN WARD 2	3,000	
01-01-004-1730 ALDERMAN WARD 3	3,000	
01-01-004-1740 ALDERMAN WARD 4	3,000	
01-01-004-1750 ALDERMAN WARD 5	3,000	
01-01-004-1760 ALDERMAN WARD 6	3,000	
01-01-004-1770 ALDERMAN WARD 7	3,000	
TOTAL CORPORATE/MAYOR	512,100	
01-02-011-0100 REGULAR SALARIES	425,000	
01-02-011-0125 SALARY - CAR ALLOW	750	
01-02-011-0600 PART-TIME/SUMMER HELP	20,000	
01-02-011-0700 INDEPENDENT CONTRACTOR	18,000	
01-02-011-2100 UNIFORM ALLOWANCE	1,000	
01-02-011-2804 EMERGENCY DEMOLITION	75,000	
01-02-011-2805 BUILDING DEMOLITION	200,000	
01-02-011-2812 EMERGENCY BOARD-UP	75,000	
01-02-011-2813 MAINT OF VACANT PROPERTY	250,000	
01-02-011-2819 PRINTING	1,000	
01-02-011-2822 RENTALS	3,000	
01-02-011-2824 TELEPHONE	30,000	
01-02-011-2827 OFFICE EXPENSE	4,000	
01-02-011-2835 FAIR HOUSING SERVICES	4,500	
01-02-011-2840 MAINTENANCE/ELEVATORS	4,500	
01-02-011-2860 PRE-DEMOLITION EXPENSES	5,000	
01-02-011-2870 50/50 REBATE PROGRAM - SEWER	30,000	
01-02-011-2903 TECHNOLOGY REFRESH	5,000	
01-02-011-3000 COMPUTER EXPENSES	10,000	
01-02-011-5227 COLLECTION EXP - BAD DEBT	10,000	
TOTAL CODE ENFORCEMENT	1,171,750	
01-03-016-2808 CONSULTING SERVICES	250,000	
01-03-016-2810 DUES & SUBSCRIPTIONS	4,500	

Attachment

City of Chicago Heights 2023 Levy

	2023-2024 Appropriation	2023 Tax Levy
01-03-016-2827	PLANING & ZONING	2,000
01-03-016-2828	ZONING CODE UPDATES	5,000
01-03-016-2852	NO CASH BID PROGRAM	50,000
01-03-016-2901	OFFICE SUPPLIES	1,000
01-03-016-4500	ECONOMIC DEVELOPMENT EXPENSE	200,000
	TOTAL PLANNING & ZONING	512,500
01-05-022-0100	REGULAR SALARIES	350,000
01-05-022-0800	LONGEVITY	1,000
01-05-022-1704	EXP TREASURER'S OFFICE	1,000
01-05-022-2100	UNIFORM ALLOWANCE	500
01-05-022-2808	CONSULTING SERVICES	20,000
01-05-022-2810	DUES & SUBSCRIPTIONS	2,000
01-05-022-2816	MAINTENANCE & REPAIRS	500
01-05-022-2819	PRINTING	1,000
01-05-022-2822	RENTALS	3,000
01-05-022-2824	TELEPHONE	20,000
01-05-022-2901	OFFICE SUPPLIES	4,000
01-05-022-3000	COMPUTER EXPENSES	10,000
01-05-022-3200	TRAINING	5,000
01-05-022-3998	BANK SERVICE CHARGES	12,000
	TOTAL TREASURER	430,000
01-05-023-0100	REGULAR SALARIES	190,000
01-05-023-0800	LONGEVITY	500
01-05-023-1800	TRAINING	350
01-05-023-1801	RANDOM DRUG TESTING	20,000
01-05-023-2810	DUES & SUBSCRIPTIONS	250
01-05-023-2822	RENTALS	600
01-05-023-2824	TELEPHONE	12,000
01-05-023-2901	OFFICE SUPPLIES	1,000
01-05-023-2903	TECHNOLOGY EXPENSE	2,500
	TOTAL HUMAN RESOURCES	227,200
01-06-026-0100	REGULAR SALARIES	240,000
01-06-026-0800	LONGEVITY	1,600
01-06-026-2808	CONSULTING SERVICES	6,000
01-06-026-2810	DUES & SUBSCRIPTIONS	1,000
01-06-026-2816	MAINTENANCE & REPAIRS	2,000
01-06-026-2819	PRINTING	5,000
01-06-026-2822	RENTALS	6,000
01-06-026-2824	TELEPHONE	30,000
01-06-026-2900	OFFICE EXPENSE	2,500
01-06-026-2901	OFFICE SUPPLIES	2,500
01-06-026-2903	POSTAGE	6,200
01-06-026-5236	CREDIT CARD SERVICES	2,000
	TOTAL CITY CLERK'S OFFICE	304,800
01-07-031-3005	INTERNET EXPENSE	100,000
01-07-031-3022	COMPUTER SOFTWARE MAINT	125,000
01-07-031-3024	PAYROLL PROCESSING COSTS	30,000
01-07-031-3028	SERVER ROOM - R&M + A/C	5,000
01-07-031-3029	RECORDS DESTRUCTION - SHREDDNG	6,000
01-07-031-3300	CONSULTING SERVICES - GRANTS	20,000
01-07-032-0100	REGULAR SALARIES	172,800
01-07-032-2843	GENERAL CORPORATE LEGAL COSTS	500,000
01-07-033-3400	PREMIUM ON LIABILITY INSURANCE	800,000
01-07-033-3403	LIAB INS - SETTLEMENT COSTS	50,000
		500,000 Total Liability Ins Levy

Attachment

City of Chicago Heights 2023 Levy

	2023-2024 Appropriation	2023 Tax Levy
01-07-033-3405	LIAB INS - LEGAL & LITIGATION	50,000
01-07-033-3407	LIAB INS - PROPERTY DAMAGE	25,000
01-07-033-3409	LIAB INS - CLAIMS EXPENSE	25,000
01-07-033-3410	LIAB INS - CLAIM SERVICE FEE	18,000
01-07-034-3500	COST OF ANNUAL AUDIT	100,000
		60,000 Total Audit Levy
01-07-035-3600	HEALTH & LIFE INSURANCE	3,800,000
		3,180,994 Total Corporate Levy
01-07-036-3700	WORKMAN'S COMP INSURANCE	130,000
01-07-036-3701	W/C PPD - LUMP SUM SETTLEMENT	250,000
		100,000 Workers Compensation
01-07-036-3703	W/C TTD - TEMP TOTAL DISABILTY	50,000
		- Workers Compensation
01-07-036-3705	W/C - LEGAL & LITIGATION COSTS	50,000
		- Workers Compensation
01-07-036-3707	W/C - MEDICAL & ANCILLARY COST	275,000
		200,000 Workers Compensation
01-07-036-3708	W/C - CLAIMS EXPENSE	25,000
		- Workers Compensation
01-07-036-3710	W/C - CLAIM SERVICE FEE	20,000
		- Workers Compensation
01-07-037-3800	UNEMPLOYMENT INSURANCE	10,000
		300,000 Total Workers Comp Levy
	TOTAL ADMINISTRATIVE OVERHEAD	6,636,800
01-08-101-0100	REGULAR SALARIES	934,400
01-08-101-0300	OVERTIME	1,500
01-08-101-0700	HOLIDAY PAY	16,500
01-08-101-0800	LONGEVITY	62,200
01-08-101-1800	TRAINING	70,000
01-08-101-2100	UNIFORM ALLOWANCE	2,500
01-08-101-2810	DUES & SUBSCRIPTIONS	12,500
01-08-101-2816	MAINTENANCE & REPAIRS	32,000
01-08-101-2819	PRINTING	3,000
01-08-101-2822	RENTALS	8,300
01-08-101-2824	TELEPHONE	187,000
01-08-101-2825	EQUIP EXP TASER / CRIME CTR	280,000
01-08-101-2902	OFFICE & BLDG EXPENSE	75,000
01-08-101-2903	POSTAGE	20,000
01-08-101-2905	PRISONERS / MISC. MEALS	13,500
01-08-101-2993	PHOTO RED LIGHT SERV/PROCESS	540,000
01-08-101-3000	COMPUTER EXPENSES	85,000
01-08-101-9100	POLICE PENSION FUNDING	5,100,000
		5,100,000 Total Police Pension
01-08-102-0100	REGULAR SALARIES	5,400,000
		3,500,000 Total Police Protection
01-08-102-0300	OVERTIME	533,600
01-08-102-0400	EDUCATIONAL INCENTIVE	73,000
01-08-102-0700	HOLIDAY PAY	282,500
01-08-102-0800	LONGEVITY	163,000
01-08-102-0860	SIGN-ON BONUS	60,000
01-08-102-2100	UNIFORM ALLOWANCE	55,000
01-08-102-2820	MSI CONTRACT PAYMENTS	23,600
01-08-102-2905	POLICE GRANT VEST EXPENSE	10,000
01-08-103-0095	EDS - COOK CNTY DISPATCH SRVS	350,000
01-08-103-0100	REGULAR SALARIES	757,600
01-08-103-0300	OVERTIME	107,000
01-08-103-0700	HOLIDAY PAY	9,600
01-08-103-0800	LONGEVITY	7,300
01-08-103-2100	UNIFORM ALLOWANCE	1,800
01-08-104-0100	REGULAR SALARIES	1,501,100
01-08-104-0300	OVERTIME	270,000

Attachment

City of Chicago Heights 2023 Levy

	2023-2024 Appropriation	2023 Tax Levy
01-08-104-0400 EDUCATIONAL INCENTIVE	28,000	
01-08-104-0500 DETECTIVE DIFFERENTIAL	24,000	
01-08-104-0700 HOLIDAY PAY	82,500	
01-08-104-0800 LONGEVITY	62,000	
01-08-104-2100 UNIFORM ALLOWANCE	19,500	
01-08-104-2817 MEG	12,000	
01-08-112-0100 REGULAR SALARIES	83,000	
01-08-112-0300 OVERTIME	4,000	
01-08-112-0800 LONGEVITY	800	
01-08-112-2803 ANIMAL CONTROL	12,000	
01-08-112-2823 RENTALS AUTO WASH & TOW	3,000	
TOTAL POLICE DEPARTMENT	17,379,300	
01-10-041-0100 REGULAR SALARIES	3,723,400	
01-10-041-0250 FIRE MATCHING GRANT	20,000	
01-10-041-0300 OVERTIME	650,000	
01-10-041-0400 EDUCATIONAL INCENTIVE	196,100	
01-10-041-0700 HOLIDAY INCENTIVE	91,500	
01-10-041-0750 PARAMEDIC PAY	31,000	
01-10-041-0800 LONGEVITY	204,300	
01-10-041-0850 RETIREMENT BUY OUT	70,000	
01-10-041-0900 PEHP CONTRIBUTIONS PER CBA	15,800	
01-10-041-1603 EDS - OP FIRE PRTCTN DISTRICT	340,000	
01-10-041-2100 UNIFORM ALLOWANCE	21,000	
01-10-041-2810 DUES & SUBSCRIPTIONS	6,400	
01-10-041-2819 PRINTING	1,000	
01-10-041-2822 RENTALS	2,600	
01-10-041-2824 TELEPHONE	26,000	
01-10-041-2902 OFFICE EXPENSE	24,000	
01-10-041-3000 COMPUTER EXPENSES	90,000	
01-10-041-9100 FIRE PENSION FUNDING	4,800,000	4,800,000 Total Fire Pension Levy
01-10-043-1800 TRAINING	5,000	
01-10-044-1500 GAS/OIL	95,000	
01-10-044-1505 VEHICLE & TRUCK MAINTENANCE	400,000	
01-10-045-0100 REGULAR SALARIES	2,104,900	2,000,000 Total Fire Protection Levy
01-10-045-0300 OVERTIME	275,000	
01-10-045-0400 EDUCATIONAL INCENTIVE	60,900	
01-10-045-0700 HOLIDAY INCENTIVE	56,800	
01-10-045-0750 PARAMEDIC PAY	4,000	
01-10-045-0800 LONGEVITY	10,500	
01-10-045-0900 PEHP CONTRIBUTIONS PER CBA	43,000	
01-10-045-1603 EDS - OP FIRE PRTCTN DISTRICT	14,500	
01-10-045-2100 UNIFORM ALLOWANCE	11,700	
01-10-045-2902 PARTS & MATERIALS	36,000	
01-10-045-2993 AMBULANCE COLLECTION FEE	260,000	
TOTAL FIRE DEPARTMENT	13,690,400	
01-11-050-0100 REGULAR SALARIES	10,000	
01-11-050-2810 DUES & SUBSCRIPTIONS	500	
01-11-050-2815 PUBLIC NOTICES	3,000	
01-11-050-2825 TESTING SERVICE	25,000	
01-11-050-2850 PHYSICAL EXAMINATIONS	20,000	
01-11-050-2901 OFFICE SUPPLIES	500	
01-11-050-3300 STIPEN	15,000	
TOTAL BOARD OF POLICE & FIRE	74,000	

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City of Chicago Heights 2023 Levy

	2023-2024 Appropriation	2023 Tax Levy
01-12-051-0100 REGULAR SALARIES	900,000	
01-12-051-0125 SALARY - CAR ALLOW	10,000	
01-12-051-0300 OVERTIME	90,000	
01-12-051-0800 LONGEVITY	21,600	
01-12-051-1605 HEALTH INSURANCE	220,000	
01-12-051-1704 OFFICE EXPENSE	2,000	
01-12-051-2100 UNIFORM ALLOWANCE	25,000	
01-12-051-2816 MAINTENANCE & REPAIRS	10,000	
01-12-051-2817 STREET SWEEPING	40,000	
01-12-051-2818 CONTRACT SNOW REMOVAL	25,000	
01-12-051-2819 PRINTING	1,000	
01-12-051-2822 RENTALS	2,000	
01-12-051-2824 TELEPHONE	5,000	
01-12-051-2826 MOE - APPRENTICE SAFETY TRG	5,000	
01-12-051-2827 TREE & STUMP REMOVAL	250,000	
01-12-051-2837 BUILDING & FIXTURES	15,000	
01-12-051-2902 PARTS & MATERIALS	20,000	
01-12-051-2904 SUPPLIES	3,000	
01-12-051-2907 ASPHALT	50,000	
01-12-051-2910 OSHA & OTHER FINES	1,000	
01-12-051-3000 COMPUTER EXPENSES	2,500	
01-12-051-3102 CARTEGRAPH SOFTWARE	12,200	
TOTAL PUBLIC WORKS/STREET	1,710,300	
01-16-064-2828 SCAVENGER SERVICE	2,200,000	
01-16-064-2838 RECYCLING & YARD WASTE	230,000	
01-16-064-2848 RESIDENTIAL LEAF COLLECT	45,000	
TOTAL PUBLIC WORKS/REFUSE	2,475,000	
01-18-000-5359 SUMMER FESTIVAL	100,000	
01-18-000-5361 HISTORICAL PRESERVATION	5,000	
01-18-000-5362 COMMUNITY RELATIONS	250,000	
01-18-000-5363 BEAUTIFICATION COMMITTEE	25,000	
01-18-000-5365 SISTER CITIES	10,000	
01-18-000-5366 STREET DECORATION	15,000	
01-18-000-8001 SPECIAL EVENTS	30,000	
TOTAL SPECIAL EVENTS	435,000	
01-19-071-0100 REGULAR SALARIES	301,700	
01-19-071-0125 SALARY - CAR ALLOW	4,000	
01-19-071-0300 OVERTIME	50,000	
01-19-071-0800 LONGEVITY	16,400	
01-19-071-1605 HEALTH INSURANCE	90,000	
01-19-071-2100 UNIFORMS	14,000	
01-19-071-2816 MAINTENANCE & REPAIRS	160,000	
01-19-071-2818 PEST CONTROL	2,000	
01-19-071-2823 BUILDING SECURITY	6,000	
01-19-071-2824 TELEPHONE	2,000	
01-19-071-2825 NON-RESIDENT LOT MAINT	400,000	
01-19-071-2829 UTILITIES	100,000	
01-19-071-2834 BUILDING MAINTENANCE	5,000	
01-19-071-2840 ELEVATOR MAINTENANCE	10,000	
01-19-071-2902 PARTS & MATERIALS	45,000	
01-19-071-2906 BUILDING SUPPLIES	4,000	
01-19-071-4100 MAINT CITY VAC BLDG	50,000	
TOTAL PUBLIC PROPERTY	1,260,100	

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City of Chicago Heights 2023 Levy

	2023-2024 Appropriation	2023 Tax Levy	
01-22-076-0100	REGULAR SALARIES	146,600	
01-22-076-0300	OVERTIME	17,000	
01-22-076-0800	LONGEVITY	9,100	
01-22-076-1500	GAS/OIL/MAINTENANCE	305,000	
01-22-076-1605	HEALTH INSURANCE	58,000	
01-22-076-2100	UNIFORMS	3,000	
01-22-076-2816	MAINTENANCE & REPAIRS	300,000	
01-22-076-2823	AUTO WASH & TOW	500	
01-22-076-2902	PARTS & MATERIALS	100,000	
01-22-076-3000	COMPUTER EXPENSES	1,500	
	TOTAL VEHICLE MAINTENANCE	940,700	
01-23-000-0100	REGULAR SALARIES	160,000	
01-23-000-0600	PART-TIME/SUMMER HELP	10,000	
01-23-000-0800	LONGEVITY	1,600	
01-23-000-2807	COMPUTER SOFTWARE	10,000	
01-23-000-2810	DUES & SUBSCRIPTIONS	400	
01-23-000-2816	MAINTENANCE & REPAIRS	500	
01-23-000-2822	RENTALS	3,000	
01-23-000-2824	TELEPHONE	15,000	
01-23-000-2901	OFFICE SUPPLIES	2,000	
	TOTAL RESIDENTIAL SERVICES	202,500	
03-21-091-0100	REGULAR SALARIES	486,000	449,150 Library
03-21-091-0600	PART-TIME/SUMMER HELP	3,600	3,600 Library
03-21-091-2808	CONSULTING SERVICES	10,000	10,000 Library
03-21-091-2810	DUES & SUBSCRIPTIONS	3,600	3,600 Library
03-21-091-2811	EDUCATION/PROF DEV/TRAINING	3,150	3,150 Library
03-21-091-2820	PUBLIC RELATIONS/PROMOTIONS	17,500	17,500 Library
03-21-091-2821	PROGRAMMING	20,000	20,000 Library
03-21-091-2825	OFFICE MACHINE RENTALS	15,000	15,000 Library
03-21-091-2829	UTILITIES	25,000	25,000 Library
03-21-091-2834	BUILDING MAINTENANCE	100,000	95,000 Library
03-21-091-2836	PERIODICALS/NEWSPAPER	1,000	Library
03-21-091-2853	INTERNET / TELEPHONE	12,000	12,000 Library
03-21-091-2855	ALARM SERVICE	3,500	Library
03-21-091-2901	OFFICE/LIBRARY SUPPLIES	15,000	15,000 Library
03-21-091-2903	POSTAGE & NEWS LETTERS	5,000	Library
03-21-091-2906	BLDG SUPPLIES/JANITORIAL	2,000	Library
03-21-091-2907	ADULT BOOKS EBOO	50,000	Library
03-21-091-2910	LIBRARY EQUIPMENT	10,000	Library
03-21-091-2915	YOUTH BOOKS A-V	25,000	25,000 Library
03-21-091-3000	SWAN EXPENSES	25,000	25,000 Library
03-21-091-3002	IT SERVICES/IT EQUIPMENT/LEASE	30,000	3,000 Library
03-21-091-3100	TRAVEL	1,500	Library
03-21-091-3500	COST OF ANNUAL AUDIT	8,000	Library
03-21-091-3600	HOSPITAL & LIFE INSURANCE	80,000	80,000 Library
03-21-091-3650	ACCOUNTING	30,000	30,000 Library
03-21-091-3700	WORKMAN'S COMP INSURANCE	5,000	Library
03-21-091-3800	UNEMPLOYMENT INSURANCE	5,000	5,000 Library
03-21-091-6000	MEDICARE TAX(EMPLOYER)	10,000	10,000 Library
03-21-091-6010	FICA TAX(EMPLOYER)	28,000	28,000 Library

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City of Chicago Heights 2023 Levy

	2023-2024 Appropriation	2023 Tax Levy
03-21-091-6020 IMRF(EMPLOYER)	25,000	25,000 Library
03-21-091-7100 MULTI-PERIL INSURANCE	20,000	
TOTAL LIBRARY	1,074,850	900,000 Total Library Levy
06-09-090-4300 SNOW & ICE CONTROL	350,000	
06-09-090-4500 TREE TRIMMING / REMOVAL	80,000	
06-09-090-4600 REGULATORY STREET SIGNS	100,000	
06-09-092-4101 STREET LIGHT MAINTENANCE	95,000	
06-09-092-4102 EMERGENCY REPAIRS	135,000	
06-09-092-4103 ENERGY	115,000	
06-09-093-4401 TRAFFIC SIGNAL MAINTENANCE	25,000	
06-09-093-4402 IDOT SIGNAL MAINTENANCE	20,000	
06-09-093-4403 EMERGENCY REPAIRS	150,000	
06-09-203-3300 REBUILD ILLINOIS GRANT PROJECT	500,000	
TOTAL MOTOR FUEL TAX	2,670,000	
10-00-000-1600 CAPITAL OUTLAY	3,500,000	
10-00-000-1605 LEASE / LOAN PAYMENTS	652,000	
10-00-000-1610 CAPITAL PRJCT - INFRASTRUCTURE	3,000,000	
10-00-000-1615 CAPITAL SPEND - TECHNOLOGY	125,000	
CAPITAL PROJECTS		
10-00-000-1630 ARPA - EXPENDITURES	750,000	
TOTAL CAPITAL PROJECTS	8,027,000	
11-00-000-7045 STREET RESURFACING 2022-2023	300,000	
TOTAL FUND EXPENSES	300,000	
13-00-000-6020 IMRF(EMPLOYER)	300,000	50,000 Total IMRF Levy
TOTAL IMRF FUND EXPENSES	300,000	
15-00-000-6000 MEDICARE TAX(EMPLOYER)	250,000	212,500
15-00-000-6010 FICA TAX(EMPLOYER)	325,000	212,500
TOTAL SOCIAL SECURITY	575,000	425,000 Total Social Security Levy
17-00-000-8002 BC/BS - MEDICAL CLAIMS PAID	3,600,000	
17-00-000-8003 BC/BS - DRUG CLAIMS PAID - NET	860,000	
17-00-000-8006 STOP LOSS INS - REIMBURSEMENT	350,000	
17-00-000-8012 BC/BS - ADMIN FEES	225,000	
17-00-000-8022 BC/BS - STOP LOSS FEES	375,000	
17-00-000-8050 SELF-INSURED PCORI FEE	1,500	
17-00-000-8500 OTHER ADMINISTRATIVE EXPENSES	1,000	
TOTAL EMPLOYEE SELF INSURANCE FU	4,712,500	
21-00-000-7535 2020 PRINCIPAL	2,000,000	
21-00-000-7615 2017A INTEREST	281,050	
21-00-000-7620 2017B INTEREST	186,750	
21-00-000-7625 2018 A INTEREST	784,088	
21-00-000-7630 2018 B INTEREST	137,288	
21-00-000-7635 2020 INTEREST	1,647,700	
TOTAL BOND FUND EXPENSE	5,036,876	
22-00-000-3500 COST OF ANNUAL AUDIT	4,000	
22-00-000-8400 LEGAL EXPENSE	40,000	
22-00-000-8450 WATER PROJECT - DISTRIB LINE	1,500,000	
22-00-000-8505 PUBLIC IMPROVEMENTS	1,000,000	
TOTAL EASTERN INDUSTRIAL TIF	2,544,000	
28-00-000-3500 COST OF ANNUAL AUDIT	4,000	
28-00-000-8100 ACQUISTIONS/DEVELOPMENT	10,000	

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City of Chicago Heights 2023 Levy

	2023-2024 Appropriation	2023 Tax Levy
28-00-000-8300	INFRASTRUCTURE IMPROVEMENTS	80,000
	TOTAL DOWNTOWN TIF	94,000
29-00-000-2830	TELEPHONE	20,000
29-00-000-8300	BANK SERVICE CHARGES	100
	TOTAL 911 FUND	20,100
30-00-000-3500	COST OF ANNUAL AUDIT	4,000
30-00-000-8100	REDEVELOPMENT PROJECT	50,000
30-00-000-8500	OTHER EXPENDITURES	200,000
	TOTAL 300 S STATE ST TIF	254,000
31-00-000-8500	OTHER EXPENDITURES	50,000
	BLOOM TWP TIFBLOOM TWP TIF	50,000
32-00-000-2809	CONTRACTUAL SERVICES	20,000
	TOTAL CORPORATE LANDFILL	20,000
36-00-000-4501	ECONOMIC DEVELOP REIMB	1,000,000
36-00-000-8100	ACQUISITIONS/DEVELOPMENT	2,000,000
36-00-000-8101	DEMOLITION OF BLDGS	300,000
36-00-000-8250	BANK SERVICE CHARGES	100
	TOTAL CUB TIF	3,300,100
38-14-001-8500	OTHER EXPENDITURES	90,000
	TOTAL FOREIGN FIRE TAX	90,000
40-00-000-3500	COST OF ANNUAL AUDIT	4,000
40-00-000-8500	OTHER EXPENDITURES	100,000
	TOTAL E LINCOLN HWY CORR TIF	104,000
41-00-000-3500	COST OF ANNUAL AUDIT	1,000
41-00-000-8400	LEGAL EXPENSE	25,000
41-00-000-8500	OTHER EXPENDITURES	100,000
	TOTAL WESTERN & FAIRVIEW TIF	126,000
50-70-270-5105	IMRF	72,000
50-70-270-5110	FICA	82,000
50-70-270-5115	HEALTH INSURANCE	300,000
50-70-270-5120	LIFE INSURANCE	1,500
50-70-270-5515	ADMIN SERVICES CHARGE - CORP	1,206,700
50-70-270-5805	DEBT - PRINCIPAL PAYMENT	795,000
50-70-270-5810	DEBT - INTEREST PAYMENT	336,800
50-71-270-5207	SUBSCRIPTIONS	100
50-71-270-5211	MEMBERSHIP DUES	500
50-71-270-5217	IT SERVICES EXPENSE	10,000
50-71-270-5219	BANK SERVICE CHARGES	12,000
50-71-270-5220	PSN PAYMENT SERV INTERCHANGE	40,000
50-71-270-5225	AUDIT	25,000
50-71-270-5229	TELECOMMUNICATIONS - WIRELESS	4,000
50-71-270-5261	CONTRACT SERVICES - OTHER	50,000
50-71-270-5305	PRINTING	2,000
50-71-270-5310	OFFICE SUPPLIES	6,000
50-71-270-5315	COMPUTER EXPENSES	10,000
50-71-270-5325	CLEANING SUPPLIES	5,000
50-71-270-5330	MATERIALS & SUPPLIES - G&A	1,000
50-71-270-5405	TELECOMMUNICATIONS	20,000
50-71-280-5277	PURCHASED WTR FRM HAMMOND	7,100,000
50-71-281-5005	REGULAR PAY	1,110,000

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City of Chicago Heights 2023 Levy

	2023-2024 Appropriation	2023 Tax Levy
50-71-281-5015 OVERTIME	100,000	
50-71-281-5025 LONGEVITY	25,000	
50-71-281-5130 ANNUAL UNIFORM ALLOWANCE	2,500	
50-71-281-5213 FUEL - GAS	60,000	
50-71-281-5233 RENTAL OF EQUIPMENT	5,000	
50-71-281-5235 ENGINEERING SERVICES	125,000	
50-71-281-5237 EXCAVATION SERVICES	100,000	
50-71-281-5243 LEAK/LINE LOCATE SERVICES	100,000	
50-71-281-5245 HAULING SERVICES	50,000	
50-71-281-5251 UNIFORM SERVICE EXPENSE	25,000	
50-71-281-5253 METER TESTING EXPENSE	10,000	
50-71-281-5259 SCADA EXPENSE	25,000	
50-71-281-5261 CONTRACT SERVICES - OTHER	25,000	
50-71-281-5263 WATER ANALYSIS SUPPLIES	5,000	
50-71-281-5269 MAINT/REPAIRS - VEHICLE	10,000	
50-71-281-5271 MAINT/REPAIRS - EQUIPMENT	30,000	
50-71-281-5273 MAINT/REPAIRS - OPERATIONS	850,000	
50-71-281-5275 MAINT/REPAIRS - RESTORATION	250,000	
50-71-281-5330 MATERIALS & SUPPLIES - G&A	3,000	
50-71-281-5335 MATERIALS & SUPPLIES - OPERAT	40,000	
50-71-281-5340 MATERIALS & SUPPLIES - M & R	40,000	
50-71-281-5350 MATERIALS & SUPPLIES - TOOLS	10,000	
50-71-281-5410 PURCHASED POWER - ELECTRICITY	5,000	
50-71-281-5605 CAPITAL OUTLAY < \$5,000	20,000	
50-71-281-5620 VEHICLES & EQUIPMENT	600,000	
50-71-281-5625 INFRASTRUCTURE	2,000,000	
50-71-281-5705 DEPRECIATION EXPENSE	135,000	
50-71-283-5235 ENGINEERING SERVICES	50,000	
50-71-283-5257 GENERATOR MAINTENANCE EXPENSE	25,000	
50-71-283-5259 SCADA EXPENSE	10,000	
50-71-283-5261 CONTRACT SERVICES - OTHER	5,000	
50-71-283-5271 MAINT/REPAIRS - EQUIPMENT	10,000	
50-71-283-5273 MAINT/REPAIRS - OPERATIONS	40,000	
50-71-283-5410 PURCHASED POWER - ELECTRICITY	180,000	
50-71-283-5415 PURCHASED NATURAL GAS	20,000	
50-71-283-5705 DEPRECIATION EXPENSE	150,000	
50-71-284-5236 CREDIT CARD SERVICES	5,000	
50-71-284-5261 CONTRACT SERVICES - OTHER	12,000	
50-71-284-5320 POSTAGE	30,000	
50-71-284-5330 MATERIALS & SUPPLIES - G&A	2,000	
50-71-284-5405 TELECOMMUNICATIONS	9,000	
50-71-284-5705 DEPRECIATION EXPENSE	11,000	
50-71-285-5261 CONTRACT SERVICES - OTHER	500,000	
50-71-285-5271 MAINT/REPAIRS - EQUIPMENT	5,000	
50-71-285-5340 MATERIALS & SUPPLIES - M & R	100,000	
50-71-285-5345 MATERIALS & SUPPLIES - METERS	60,000	
50-71-285-5620 VEHICLES & EQUIPMENT	750,000	
50-72-280-5279 PURCHASED WTR FRM CHGO HTS	1,120,000	
50-72-283-5410 PURCHASED POWER - ELECTRICITY	30,000	
50-72-283-5415 PURCHASED NATURAL GAS	3,000	
50-73-280-5279 PURCHASED WTR FRM CHGO HTS	370,000	
50-73-283-5410 PURCHASED POWER - ELECTRICITY	12,000	
50-73-283-5415 PURCHASED NATURAL GAS	1,000	

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City of Chicago Heights 2023 Levy

	2023-2024 Appropriation	2023 Tax Levy
50-74-280-5279 PURCHASED WTR FRM CHGO HTS	500,000	
50-74-283-5410 PURCHASED POWER - ELECTRICITY	20,000	
50-74-283-5415 PURCHASED NATURAL GAS	2,000	
50-75-280-5279 PURCHASED WTR FRM CHGO HTS	450,000	
50-75-283-5410 PURCHASED POWER - ELECTRICITY	18,000	
50-75-283-5415 PURCHASED NATURAL GAS	2,000	
50-76-280-5279 PURCHASED WTR FRM CHGO HTS	1,400,000	
50-80-270-5005 REGULAR PAY	108,498	
50-80-270-5015 OVERTIME	30,000	
50-80-270-5110 FICA	90,000	
50-80-270-5115 HEALTH INSURANCE	6,000	
50-80-270-5515 ADMIN SERVICES CHARGE - CORP	240,833	
50-80-282-5410 PURCHASED POWER - ELECTRICITY	6,000	
50-80-284-5320 POSTAGE	15,000	
50-80-287-5235 ENGINEERING SERVICES	150,000	
50-80-287-5241 JETTING/PUMPING SERVICES	40,000	
50-80-287-5242 CAMERA MAIN LINES	100,000	
50-80-287-5261 CONTRACT SERVICES - OTHER	5,000	
50-80-287-5271 MAINT/REPAIRS - EQUIPMENT	20,000	
50-80-287-5273 MAINT/REPAIRS - OPERATIONS	100,000	
50-80-287-5275 MAINT/REPAIRS - RESTORATION	50,000	
50-80-287-5277 MAINT / REPAIRS SEWER	500,000	
50-80-287-5335 MATERIALS & SUPPLIES - OPERAT	3,000	
50-80-287-5380 WASTEWATER CHEMICALS - DEGREAS	10,000	
50-80-287-5620 VEHICLES & EQUIPMENT	525,000	
50-80-287-5625 INFRASTRUCTURE	2,000,000	
50-80-287-5627 INFRASTRUCTURE-CDBG-DR PROGRAM	2,000,000	
50-80-287-5705 DEPRECIATION EXPENSE	157,000	
TOTAL WATER FUND	27,898,431	
TOTAL ALL FUNDS	105,109,307	20,815,994