

MEMORANDUM

TO: Village President and Board of Trustees

FROM: Robert O. Barber, Village Administrator

DATE: Friday, August 5, 2022

RE: VILLAGE ADMINISTRATOR MATERIALS FOR VILLAGE BOARD MEETING

BOARD MEETING DATE: *Monday, August 8, 2022 at 7:00 p.m.*

A G E N D A

I. PLEDGE TO THE FLAG

II. ROLL CALL

III. APPROVAL OF MINUTES

IV. RECOGNITION OF AUDIENCE

V. VILLAGE CLERK REPORT

VI. REPORTS OF VILLAGE COMMISSIONS

1. BEAUTIFICATION COMMISSION - Matt Conner
2. FOURTH OF JULY COMMISSION – Todd Kraus
3. YOUTH COMMISSION - Ben Juzeyshyn
4. HISTORIC PRESERVATION COMMISSION – Jonathan Kypuros

VII. VILLAGE PRESIDENT REPORT

1. INTRODUCTION OF NEW POLICE OFFICER
2. CONSIDER THE APPOINTMENT OF JOE GARDNER TO THE BEECHER PLANNING AND ZONING COMMISSION REPLACING DENIS TATGENHORST
3. NEW L.E.D. SIGN UP AND RUNNING!
4. S.S.M.M.A. RELEASES LOCAL ELECTED AND APPOINTED OFFICIALS SALARY SURVEY and these results are enclosed for your review. The salaries for Beecher are the current salaries and not the ones we adopted moving forward.
5. VILLAGE PRESIDENT MEETS WITH NURSING HOME LEADERSHIP REGARDING IMPROVEMENTS TO THE WEST SIDE OF THE BUILDING and an update will be provided.
6. CHANGES TO SALES TAX RULEMAKING CREATE A FLAW IN THE INTERNET SALES TAX COLLECTIONS. This flaw was brought to the attention of the IML, WCGL and SSMMA. The Village Administrator can explain the nuances that have created this problem and the difficulty there will be correcting it. Please see the enclosed material.

VIII. COMMITTEE REPORTS

A. FINANCE AND ADMINISTRATION COMMITTEE - Jonathan Kypuros Chair, Ben Juzeszyn

1. CONSIDER A MOTION APPROVING THE TREASURER'S REPORT
2. VARIANCE REPORTS are enclosed for your review.
3. CONSIDER A MOTION APPROVING THE BILLS AND PAYROLL FOR THE PREVIOUS MONTH
4. WORKSHOP ON THE DISCUSSION OF THE USE OF ARPA FUNDS will be held at the next meeting after we close the regular Village Board meeting. Please come prepared to discuss your proposed projects and priorities. There is no longer any restriction on the use of these funds since we are under the \$10 million cap. We have \$304,000 available after September 15th and another \$230,000 once we pay off the "due to" from the Watermain Replacement Account. There may also be some residual funding to add to these amounts from interest earned and lower expenses than the \$70,000 budgeted for the new LED sign out front.
5. ILLINOIS MUNICIPAL INSURANCE COOPERATIVE quarterly report is enclosed for your review. At this time there is \$1,480,280 in unrestricted fund balance in the self-insured pool and we have about 5% of this amount allocated to Beecher. Moving forward decisions will be made

as to how to deal with these funds including hedging rates.

6. NEED TO ESTABLISH A PUBLIC INFORMATION HEARING ON THE PROPOSED PUBLIC SAFETY FACILITY and this hearing should be held at least 30 days prior to the referendum due to early voting which is now very popular. The bond counsel has suggested two dates: Monday, September 19th or Wednesday, October 5th with the time being 7:00 p.m. We also have to select a venue for the hearing since our Board meeting room may be too small. This can all be discussed at the meeting.

***B. PUBLIC BUILDINGS AND PROPERTIES, PARKS AND RECREATION COMMITTEE
- Joe Gianotti Chair, Todd Kraus***

1. STATUS OF 652 PENFIELD. This is the vacant lot next to the creek we purchased earlier this year. This lot has been surveyed and the easements the Village needs to complete the Penfield Street improvement project have been delineated. The appraiser in the process of determining a fair market value for the lot. After that is complete the lot's paperwork will be turned over to the attorney for sale.

C. PLANNING, BUILDING AND ZONING COMMITTEE – Roger Stacey Chair, Joe Tieri

1. BUILDING DEPARTMENT MONTHLY REPORT is enclosed for your review.
2. CITIZEN PLANNER TRAINING MATERIALS are enclosed in the packet for your review.

D. PUBLIC SAFETY COMMITTEE - Joe Tieri Chair, Jonathan Kypuros

1. POLICE DEPARTMENT MONTHLY REPORT is enclosed for your review.
2. E.M.A. MONTHLY REPORT is enclosed for your review.
3. CODE ENFORCEMENT MONTHLY REPORT is enclosed for your review.
4. RESULTS OF NATIONAL NIGHT OUT will be discussed at the meeting. Although it was warm out it was well attended and took many volunteers to pull it off. Thanks to all who helped out.
5. RESULTS OF LARAWAY DISPATCH BOARD MEETING which was attended by the Safety Chair for the first time. The board amended its bylaws, passed a budget, and reviewed the spending of CARES Act funding moving forward. \$1.5 million will be rebated to the 32 agencies in the group as our fund balance exceeds minimum requirements. This should mean about \$32,700 in refunds to Beecher Police. Please see all of the enclosed materials.

6. STATUS OF FIRST DRAFT OF THE POLICE COMMISSION ORDINANCE is close to being completed and an update will be provided.

E. PUBLIC WORKS COMMITTEE – Todd Kraus Chair, Roger Stacey

1. PUBLIC WORKS DEPARTMENT MONTHLY REPORT is enclosed for your review.

2. WATER DEPARTMENT MONTHLY REPORT is enclosed for your review.

3. SEWER DEPARTMENT MONTHLY REPORT is enclosed for your review.

4. CONSIDER PAYMENT IN THE AMOUNT OF \$499,297.17 TO M + J UNDERGROUND AS PARTIAL PAYMENT TOWARD THE COMPLETION OF THE GOULD STREET WATERMAIN PROJECT PENDING RECEIPT OF GRANT FUNDS. All but \$30,000 of this invoice will be by grant and the rest will come from the watermain replacement account. The next payment will require the use of ARPA funds sometime in September or October.

5. GOULD STREET WATERMAIN UPDATE will be provided by the Supt. at the meeting.

6. LEAD LINE SERVICE REPLACEMENT PROGRAM UPDATE will also be provided by the Supt. at the meeting.

7. WELL #3 UPDATE. After the well went back on line when the variable drive was replaced we noticed a high pitch squeal inside the motor. Thinking we had a harmonic issue we called the electrician back out but all voltages and amperages were good. We called Layne Western to examine the motor and it was determined that the lower bearings are worn in the motor. The motor was installed in 1988 and has tens of thousands of operating hours. We were given two options: install a new motor for under \$18,000 or rebuild the old motor for \$11,000. Given the age of the old motor and the ease in which we found a new motor on the market we decided to have it replaced. We reviewed several competitive prices on the motor. We will keep Well #3 on line until the old motor locks up or the crew comes with the new motor for a one day replacement job. We will use leftover funds from the proposal for the Generator at Well #5 since this project will not be done this year. If our calculations are right the motor pumped more than one billion gallons of water into our system since its installation. Please see the enclosed proposal of work.

8. PENFIELD S.T.P. PROJECT UPDATE will be provided by the Administrator at the meeting.

9. 2022 STREET PAVING PROGRAM UPDATE will be provided by the Supt. at the meeting.

10. 2022 CURB AND GUTTER REPLACEMENT PROGRAM is now in the design stage and bids will be received on this project very soon. A status report will be provided.

11. CONSIDER A MOTION DECLARING THE 1984 P30 VAN AS SURPLUS PROPERTY. Public works is now using the trailer and the pick-up truck is expected to arrive this Fall. The van is ready for sale and is on display in front of the Village Hall. A motion is needed to declare it

surplus before we sell to the highest bidder.

F. ECONOMIC DEVELOPMENT AND COMMUNITY RELATIONS COMMITTEE
- Ben Juzeszyn Chair, Joe Gianotti

1. RESULTS OF HOLIDAY WEEKEND COORDINATION MEETING held last week will be presented at the meeting.

2. VILLAGE RECEIVES TWO PROPOSALS FOR VIDEO PRODUCTION OF AN EDUCATIONAL SERIES ON THE PROPOSED REFERENDUM. Some edited text is enclosed along with the two video proposals. The committee would like to seek not to exceed \$5,000 for the production of these videos using design funds in the General Fund for the police station and giving them the authority to enter into agreement on one of these proposals. Work can then begin on the videos.

G. OLD BUSINESS

H. NEW BUSINESS

I. ADJOURN INTO EXECUTIVE SESSION (if necessary)

J. ADJOURNMENT

**MINUTES OF THE REGULAR MEETING OF THE PRESIDENT
& BOARD OF TRUSTEES OF THE VILLAGE OF BEECHER
HELD AT THE BEECHER VILLAGE HALL,
625 DIXIE HIGHWAY, BEECHER, ILLINOIS
JULY 25, 2022 -- 7:00 P.M.**

All present joined in the Pledge to the Flag.

President Meyer called the meeting to order.

ROLL CALL

PRESENT: President Meyer and Trustees Kypuros, Juzeszyn, Gianotti, Tieri and Stacey.

ABSENT: Trustee Kraus (arrived at 7:06 p.m.)

STAFF PRESENT: Clerk Janett Conner, Administrator Robert Barber, Superintendent of Public Works Matt Conner, Chief of Police Terry Lemming and EMA Director Bob Heim.

GUEST: George Schuitema.

President Meyer asked for consideration of the minutes of the July 11, 2022 Board meeting. Trustee Kypuros made a motion to approve the minutes as written. Trustee Stacey seconded.

AYES: (5) Trustees Kypuros, Juzeszyn, Gianotti, Tieri and Stacey.

NAYS: (0) None.

ABSENT: (1) Trustee Kraus.

Motion carried.

CLERKS'S REPORT - No report.

RECOGNITION OF AUDIENCE - None.

REPORT OF THE VILLAGE PRESIDENT

President Meyer said the new Village Hall sign has been partially installed and should be completed by the end of the week.

A. FINANCE AND ADMINISTRATION COMMITTEE

ORDINANCE #1379 – An Ordinance providing for and requiring the submission of the proposition of issuing General Obligation Bonds to the voters of the Village at the general election to be held on the 8th day of November, 2022. The interest rate was estimated at 5.90% but it was hoped to get a lower rate. Trustee Kypuros made a motion to approve Ordinance #1379. Trustee Juzeszyn seconded.

AYES: (5) Trustees Kypuros, Juzeszyn, Gianotti, Tieri and Stacey.

NAYS: (0) None.

ABSENT: (1) Trustee Kraus.

Motion carried.

Trustee Kraus arrived at 7:06 p.m.

The Board considered options for payment of the Village's portion of the Gould Street watermain project. According to Administrator Barber, the Village awarded a bid of \$1,228,000 to M&J Underground, approved a contract with Baxter and Woodman to provide construction management for \$86,000, and approved change orders approximating \$60,000 for contaminated soil, two additional valves and repair of breaks on old main during the project. The Village received a grant of \$967,000 for the project but will owe \$407,000 in local funds. He then provided three options to pay for the project. Trustee Kypuros recommended Option #3. After some discussion of the options Trustee Kypuros made a motion to go with option #3 and use the ARPA funds as originally planned and place a "due to" on the Watermain Replacement Account to replace those funds from the rates charged in the future. This repayment should take about one year. Trustee Juzeszyn seconded the motion.

AYES: (6) Trustees Kypuros, Juzeszyn, Gianotti, Tieri, Stacey and Kraus.

NAYS: (0) None.

Motion carried.

B. PUBLIC BUILDINGS AND PROPERTIES, PARKS AND RECREATION COMMITTEE

The Board considered acceptance of a donation of land for a vacant commercial parcel located at 419 Dixie Highway. The parcel measures 115' x 200' and has been offered to the Village in exchange for a donation letter equal to the value of an appraisal. The Village would be responsible for all of the closing costs. There were no objections to acceptance of the land. Attorney Kuiper will work out the details with the donor's attorney.

The Village is in the process of acquiring a three-acre parcel of land located on Eagle Lake Road east of Millbridge Parkway. The parcel contains a 1.5-acre retention pond for Nantucket Cove Subdivision and 1.5 acres of vacant dry land and has a potential use for a water tower in the future since this is one of the highest points in town. The lot has a \$63,000 lien on it for back taxes but the Village is arguing that this lot should have been a dedicated out lot to begin with. It looks like Will County will agree to dedicate the lot to the Village. Closing costs to Will County will be \$801. The zoning on this property is commercial.

C. PLANNING, BUILDING AND ZONING COMMITTEE

The Village has received an annexation petition for a 60-acre parcel of land that an individual wants to build a single family home on. Staff is trying to work out the details of this petition.

The Planning and Zoning Commission meeting scheduled for July 28, 2022 has been cancelled due to a lack of agenda items.

Results of training provided to the Planning and Zoning Commission members by the Village of Peotone was provided by Trustee Stacey.

D. PUBLIC SAFETY COMMITTEE

The Public Safety Committee met to discuss the procedure for hiring and recruiting full-time and part-time police officers. Trustee Tieri said they looked at the old resolution for hiring, made some corrections and added things to it. The changes are being drafted, will be presented to the Board, then passed on to corporate counsel. Some proposed changes include increasing the committee to two members, got rid of some of the testing services, changes to application process, written exam requirements, eliminated hiring list and put a hybrid system in place for the hiring process. It was suggested to add a section regarding promotions.

A report was provided on the National Night Out scheduled for August 2nd in Firemen's Park from 5-8 p.m. They plan to have jump houses, face painting, dunk tank as well as other activities. Police, Public Works and fire equipment will be on display.

Trustee Tieri reported that he wanted to thank Trustee Stacey, Corporal Sipple and EMA for helping on the bike rodeo. He would like to change the rodeo to a date other than during the Fourth of July festival. Trustee Kypuros suggested to do the rodeo outside the baseball season.

E. PUBLIC WORKS COMMITTEE

The water billing register was provided in the packet for review. The pumped to billed ratio was discussed and how it might be affected by all of the watermain breaks.

Trustee Kraus made a motion to approve payment in the amount of \$182,572.60 to Brandt Excavating as a progress payment on the lead service line replacement program pending receipt of IEPA loan funds. Trustee Stacey seconded.

AYES: (6) Trustees Kypuros, Juzeszyn, Gianotti, Tieri, Stacey and Kraus.

NAYS: (0) None.

Motion carried.

Superintendent Conner provided a report on the watermain breaks over the last two weeks and their causes. A boring company for AT&T hit a water main and dropped system pressure which triggered all of the pumps, triggering a major water hammer. Six breaks were believed to be triggered by this. Another break occurred on Gould Street the afternoon of the meeting. Sections of the old main that are not being used are being capped off. The new main is not online yet.

A Gould Street watermain update was provided. The project should be completed in 3-4 weeks.

Well #3 and the variable speed drive are now back online.

A lead service line replacement project update was provided by Superintendent Conner. The project has been completed. Asphalt restoration should be completed in the coming weeks. Restoration of grass will occur later this year once the weather cools down.

The Board was asked when they would like the American flags on the electric poles to be taken down around town. Board members agreed that flags should be left up through Labor Day.

F. ECONOMIC DEVELOPMENT AND COMMUNITY RELATIONS COMMITTEE

Trustee Juzeszyn reported that the Economic Development Committee will be meeting on Wednesday, August 3rd with various local non-profit groups in town to discuss the proposed Christmas in Beecher weekend which includes the Village's tree lighting ceremony. Once what types of activities they would like to have are determined, other organizations in the community can be asked to become involved. Trustee Kypuros commented on the Letters to Santa mailbox the Youth Commission used to have. It will need to be looked into where this mailbox is now.

An economic development training will be held on August 23rd at Frankfort Village Hall by the Will County CED. Board members are invited to attend.

Board members were asked for suggestions on articles for the fall newsletter. Suggestions included G.O. Bond referendum, thank you to residents regarding concert series and feedback (maybe a survey), LED sign, splash pad success with pictures, Christmas activities, employee spotlight with EMA director and introduction of new hires.

G. OLD BUSINESS

The next concerts are scheduled for August 6th and August 14th.

There being no further business, President Meyer asked for a motion to adjourn. Trustee Kypuros made a motion to adjourn the meeting. Trustee Kraus seconded the motion.

AYES: (6) Trustees Kypuros, Juzeszyn, Gianotti, Tieri, Stacey and Kraus.

NAYS: (0) None.

Motion carried.

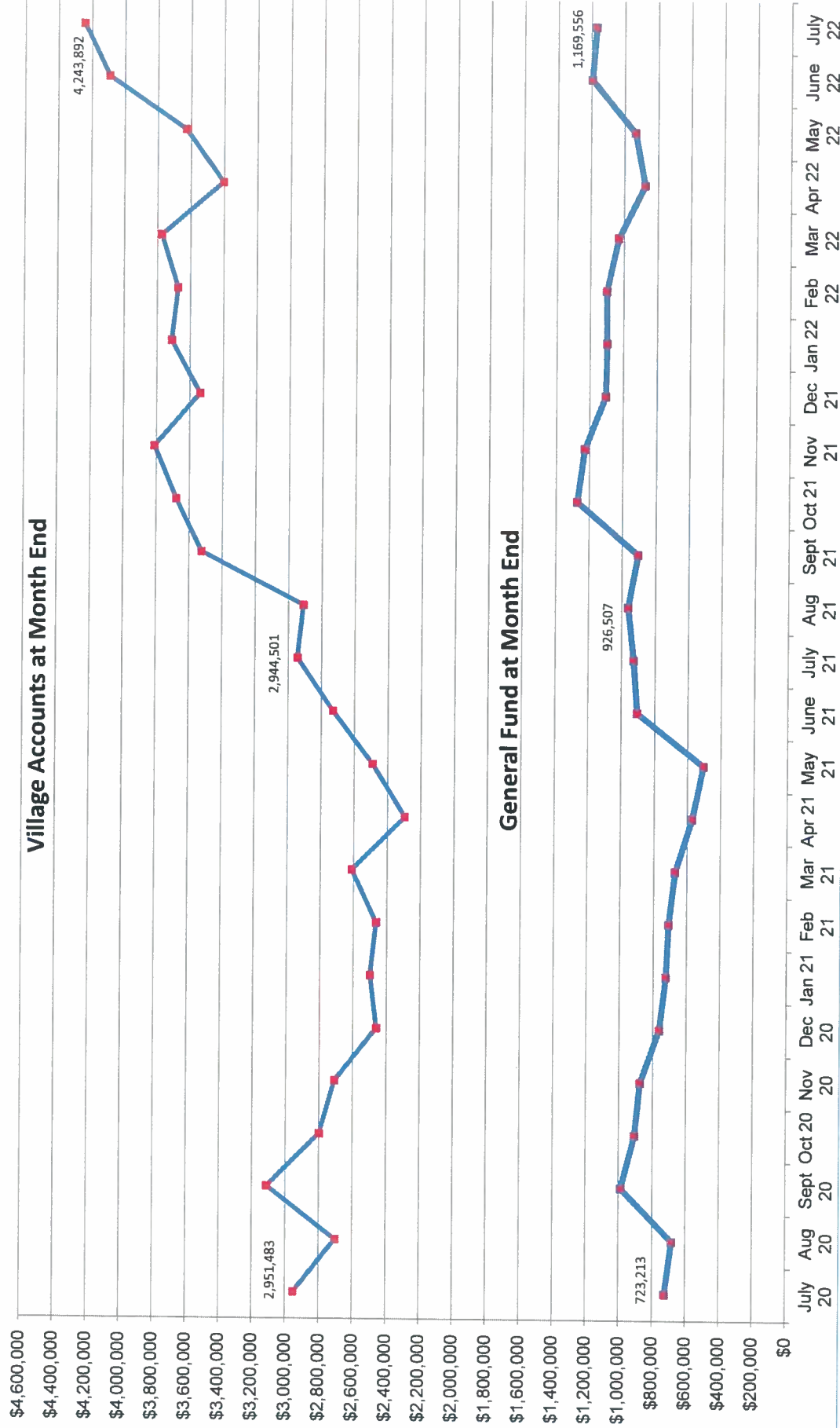
Meeting adjourned at 7:51 p.m.

Respectfully submitted by:

Janett Conner
Village Clerk

VILLAGE OF BEECHER ACCOUNT BALANCES

<u>Account</u>	<u>Number</u>	<u>07/31/2021</u>	<u>06/30/2022</u>	<u>07/31/2022</u>	<u>Change</u>
MFT	Ck. 9016	\$ 468,460.92	\$ 598,231.43	\$ 612,876.22	\$ 14,644.79
Refuse	Ck. 9692	\$ 77,048.22	\$ 54,180.12	\$ 56,491.03	\$ 2,310.91
Joint Fuel	Ck. 0041	\$ 23,191.32	\$ 17,226.35	\$ 19,792.22	\$ 2,565.87
W/S Debt	Ck. 7689	\$ 714,113.85	\$ 694,531.55	\$ 729,866.44	\$ 35,334.89
O&M	Ck. 9210	\$ 308,714.41	\$ 257,360.58	\$ 284,482.57	\$ 27,121.99
W/S Main Replace	Ck. 2043	\$ 86.34	\$ 249,527.37	\$ 200,804.37	\$ (48,723.00)
W/S Capital	Ck. 7609	\$ 36,019.24	\$ 26,192.63	\$ 23,701.86	\$ (2,490.77)
Central	Ck. 2618	\$ 6,069.44	\$ 18,970.04	\$ 51,848.67	\$ 32,878.63
Infrastructure	Ck. 0074	\$ 155,457.02	\$ 315,068.54	\$ 332,416.41	\$ 17,347.87
General Ck.	Ck. 9008	\$ 926,507.34	\$ 1,195,570.15	\$ 1,169,555.90	\$ (26,014.25)
Bond Redemption	Ck. 0649	\$ 1,363.60	\$ 1,382.23	\$ 1,382.75	\$ 0.52
CapEquipSinkFund	Ck. 4186	\$ 13,124.52	\$ 47,975.62	\$ 46,845.04	\$ (1,130.58)
T.I.F.	Ck. 4188	\$ 16,496.79	\$ 34,786.59	\$ 35,074.51	\$ 287.92
ARPA Funds	Ck. 1281	\$ 5.00	\$ 303,806.76	\$ 303,920.21	\$ 113.45
Police CESFA	Ck. 0834	\$ 213.88	\$ 130,201.87	\$ 96,720.15	\$ (33,481.72)
All Village Accounts		\$ 2,746,871.89	\$ 3,945,011.83	\$ 3,965,778.35	\$ 20,766.52
Commission & Spec Accts	<u>Number</u>	<u>07/31/2021</u>	<u>06/30/2022</u>	<u>07/31/2022</u>	
4th July	Ck. 2989	\$ 58,244.13	\$ 17,321.14	\$ 148,736.15	\$ 131,415.01
Builders Escrow	Ck. 0567	\$ 17,594.96	\$ 19,623.84	\$ 19,263.67	\$ (360.17)
Asset Forfeiture PD	Ck. 9752	\$ 10,375.38	\$ 2,152.34	\$ 2,153.14	\$ 0.80
Youth Commission	Ck. 5895	\$ 16,747.64	\$ 13,924.81	\$ 13,930.02	\$ 5.21
Memorial Preservation	Ck. 9744	\$ 10,132.30	\$ 8,982.24	\$ 8,985.59	\$ 3.35
Nantucket Escrow	Ck. 3303	\$ 44,895.25	\$ 44,167.03	\$ 44,183.52	\$ 16.49
Newsletter	Ck. 3745	\$ 3,688.39	\$ 4,634.05	\$ 4,740.80	\$ 106.75
Escrow 170 Ind.	Ck. 5891	\$ 35,951.44	\$ 36,106.82	\$ 36,120.30	\$ 13.48
Commission & Spec Accts		\$ 197,629.49	\$ 146,912.27	\$ 278,113.19	\$ 131,200.92
All Total		\$ 2,944,501.38	\$ 4,091,924.10	\$ 4,243,891.54	\$ 151,967.44



Commission Bills / Non AP Payments
06/01/22 - 06/30/22

<u>Date</u>	<u>Account</u>	<u>Num</u>	<u>Description</u>	<u>Memo</u>	<u>Amount</u>
07/01/2022	4th July,ck102989	3605	Prairie 4 H	petting zoo	(750.00)
07/01/2022	4th July,ck102989	3606	Midnight	Friday night band	(750.00)
07/01/2022	4th July,ck102989	3607	Lori Buckman	Sat. afternoon-Just roll with it	(400.00)
07/01/2022	4th July,ck102989	3608	Tim Ores	Sat.night-Pearl Jam tribute band	(2,125.00)
07/01/2022	4th July,ck102989	3609	Rick Krabbe	Sun.afternoon-Shot of Courage	(700.00)
07/01/2022	4th July,ck102989	3610	Wild Daisy	Sunday night band-Wild Daisy	(1,800.00)
07/01/2022	4th July,ck102989	3611	Tom Wilson	Monday night band-Time bandits	(400.00)
07/01/2022	4th July,ck102989	3612	Terry Hudson	Monday night band-Time Bandits	(400.00)
07/01/2022	4th July,ck102989	3613	Cayley D'Anna	face painters	(200.00)
07/02/2022	4th July,ck102989	3631	Chris Novy	bean bag 1st place payout	(187.50)
07/02/2022	4th July,ck102989	3632	John Swish	bean bag 2nd place payout	(62.50)
07/02/2022	4th July,ck102989	3633	Gary Stelter	bean bag 1st place payout	(187.50)
07/02/2022	4th July,ck102989	3634	Cindy Montemayer	bean bag 2nd place payout	(62.50)
07/04/2022	4th July,ck102989	3614	Prairie 4 H	1st place float,2022	(1,000.00)
07/04/2022	4th July,ck102989	3615	Dralle Chevy & Buick	float 2nd place prize,2022	(750.00)
07/04/2022	4th July,ck102989	3616	Beecher Womens Club	float 3rd place,2022	(500.00)
07/04/2022	4th July,ck102989	3617	First Community Bank	float honorable mention, 2022	(250.00)
07/04/2022	4th July,ck102989	3626	Amvets Post 67	color guard, 2022	(100.00)
07/04/2022	4th July,ck102989	3627	Stockyards Kilt Band	marching group, 2022	(1,500.00)
07/04/2022	4th July,ck102989	3628	Beecher High School Band	parade appearance 2022	(1,500.00)
07/04/2022	4th July,ck102989	3629	Ray Koenig	parade judge, 2022	(50.00)
07/04/2022	4th July,ck102989	3630	Linda Padilla	parade judge, 2022	(50.00)
07/04/2022	4th July,ck102989	3635	Kaylee Kuyper	Trash detail	(160.00)
07/04/2022	4th July,ck102989	3636	Greg Goodfellow	trash detail	(185.00)
07/04/2022	4th July,ck102989	3637	Amelia Dodge	trash detail	(75.00)
07/05/2022	4th July,ck102989	3638	Mark Bockelmann	uncle sam appearance fee,2022	(100.00)
07/06/2022	4th July,ck102989	3639	Chase Card Services	Will County Health Permit	(76.75)
07/06/2022	4th July,ck102989	3640	Walt's Food Center	pop	(57.60)
07/06/2022	4th July,ck102989	3641	R.P. Lumber	Big Six Board Replacement	(181.08)
07/06/2022	4th July,ck102989	3642	Gordon Food Service	food inv.757165480	(117.96)
07/06/2022	4th July,ck102989	3643	Beecher Hardware	various bldg maintenance	(170.21)
07/06/2022	4th July,ck102989	3644	Joe Gionatti	reimburse Ice	(50.27)
07/06/2022	4th July,ck102989	3645	Windmill Acres	potted flowers for park	(291.15)
07/06/2022	4th July,ck102989	3646	Korinne Pendergast	Horse #1	(50.00)
07/06/2022	4th July,ck102989	3647	Laurel Fiorenzo	horse #2	(50.00)
07/06/2022	4th July,ck102989	TXFR	Village Of Beecher	Police security	(4,000.00)
07/07/2022	4th July,ck102989	3648	Stan Hatfield	horse #3	(50.00)
07/08/2022	4th July,ck102989	3649	Joe Gianotti	reimburse gas for raffle car	(33.63)
07/08/2022	4th July,ck102989	3650	Gipple Graphics	commissioner shirts	(1,298.16)
07/08/2022	4th July,ck102989	3651	Viscucom Graphics	sponsor banners	(1,060.38)
07/08/2022	4th July,ck102989	3652	First Community Bank	reimburse sponsor tickets postage	(24.79)
07/08/2022	4th July,ck102989	3653	Marge Cook	reimburse bingo tickets	(37.00)
07/08/2022	4th July,ck102989	3654	Kevin Bouchard	reimburse meat claws & water	(38.50)
07/08/2022	4th July,ck102989	3655	Family Flyer, Inc.	flyer inserts for paper	(1,039.00)
07/08/2022	4th July,ck102989	3656	Ken Bobowski	reimburse fencing & screws	(127.61)
07/11/2022	4th July,ck102989	3658	Matt Melvin	vendor refund	(50.00)
07/12/2022	4th July,ck102989	3660	Beecher Lions	Big Six Gaming Tax	(631.80)
07/12/2022	4th July,ck102989	3661	Service Sanitation	porta john & handwash, Inv. 8340853	(6,225.00)
07/12/2022	4th July,ck102989	3662	Beecher Lions	Bingo Gaming Tax	(564.30)
07/14/2022	4th July,ck102989	3663	Holland Printing	advertising - brochures	(1,775.00)
07/20/2022	4th July,ck102989	3664	Marge Cook	bingo tickets	(51.42)
07/20/2022	4th July,ck102989	3665	Tony's Pizza	pizza	(896.00)
07/20/2022	4th July,ck102989	3666	Phil Salmen	reimburse pork	(79.60)
07/20/2022	4th July,ck102989	3667	Home Depot	Big Six paint	(38.98)

07/20/2022	4th July,ck102989	3668	Gordon Food Service	food inv.2000060	(485.74)
07/20/2022	4th July,ck102989	3669	Walt's Food Center	4th food and supplies	(5,646.22)
4th July,ck102989 Total					(39,443.15)
07/20/2022	Builders Escrow,ck130567	1151	Tadpole's Aquascapes	mowing charges	(367.50)
Builders Escrow,ck130567 Total					(367.50)
07/01/2022	Central_ck62618	ACH	IPBC	Health Ins auto debit	(27,238.32)
07/06/2022	Central_ck62618	ACH	Net Pay	Net Pay payroll	(50,777.27)
07/07/2022	Central_ck62618	ACH	AFLAC	Aflac suplimental ins	(203.90)
07/08/2022	Central_ck62618	ACH	Fed Payroll Taxes	Fed w/h, ss, med payroll	(20,411.21)
07/08/2022	Central_ck62618	ACH	State Of Illinois	IL w/h tax payroll	(3,423.11)
07/08/2022	Central_ck62618	ACH	IMRF	Retirement contribution	(13,187.27)
07/20/2022	Central_ck62618	34860	John Hernandez	net pay	(1,997.00)
07/20/2022	Central_ck62618	34861	Energenecs	reissue-check 34648 voided	(8,700.00)
07/20/2022	Central_ck62618	ACH	Net Pay	Net Pay payroll 07/20/22	(52,342.94)
07/22/2022	Central_ck62618	ACH	Fed Payroll Taxes	Fed w/h, ss, med payroll 7/20/22	(21,976.18)
07/22/2022	Central_ck62618	ACH	State Of Illinois	IL w/h tax payroll 7/20/22	(3,619.01)
07/28/2022	Central_ck62618	34862	NCBERS Group Life Ins.	supp. life ins.	(48.00)
07/28/2022	Central_ck62618	34863	Mission Square Retirement	Retirement	(2,960.86)
07/28/2022	Central_ck62618	34864	Operating Engineers Local 399	PW & Clerical Union Dues	(530.25)
07/28/2022	Central_ck62618	34865	Teamsters Union Local # 700	p.d. union dues	(455.00)
07/29/2022	Central_ck62618	34866	Local 399 Health Insurance	Health Insurance	(8,309.00)
Central_ck62618 Total					(216,179.32)
07/11/2022	General,ck9008	24290	Iron Horse Band	additional time-concert in park	(200.00)
07/18/2022	General,ck9008	ACH	Illinois DES	DES	(1,604.54)
General,ck9008 Total					(1,804.54)
07/05/2022	Joint Fuel,ck70041	1596	Washington Township	Monthly internet and electric	(100.00)
07/05/2022	Joint Fuel,ck70041	TXFR	Village Of Beecher	monthly admin fee	(400.00)
07/07/2022	Joint Fuel,ck70041	1597	Co-Alliance Cooperative Inc.	Inv 294318 & 294319	(3,876.70)
07/11/2022	Joint Fuel,ck70041	1598	Co-Alliance Cooperative Inc.	Inv 294406 / 294407	(2,900.24)
07/15/2022	Joint Fuel,ck70041	1599	Co-Alliance Cooperative Inc.	Inv 294473 294474	(2,760.40)
07/21/2022	Joint Fuel,ck70041	1600	Co-Alliance Cooperative Inc.	Inv 264587 / 264586	(3,294.06)
Joint Fuel,ck70041 Total					(13,331.40)
07/01/2022	O & M,ck9210	8372	Beecher Postmaster	CCR Postcard	(40.00)
07/06/2022	O & M,ck9210	8373	John Hernandez	Pay Per WWTP Contract	(1,826.92)
07/06/2022	O & M,ck9210	8374	Beecher Postmaster	July waterbills	(490.11)
07/20/2022	O & M,ck9210	8375	Evelin Janssen	overpayment of final waterbill	(177.00)
O & M,ck9210 Total					(2,534.03)
07/18/2022	Refuse,ck59692	ACH	Star / A&J Disposal	refuse pick up	(29,928.12)
07/22/2022	Refuse,ck59692	ACH	Credit Card Charges	fees for credit card charges	(676.34)
Refuse,ck59692 Total					(30,604.46)
Grand Total					(304,264.40)

Village of Beecher VARIANCE REPORT for Jul of 2022

625 Dixie Hwy Beecher IL 60401

G/L Number	G/L Title	FY 23 Month's Activity	FY 23 Fiscal YTD Activity	FY 23 Budget	FY 23 FY Over/Under
01-00-311	REAL ESTATE TAX	\$7,839.99	\$546,226.01	\$998,734.00	-\$452,507.99
01-00-321	LIQUOR LICENSES	\$.00	\$1,175.00	\$13,950.00	-\$12,775.00
01-00-323	BUSINESS LICENSES	\$.00	\$500.00	\$3,450.00	-\$2,950.00
01-00-324	ANIMAL LICENSES	\$30.00	\$1,115.00	\$9,165.00	-\$8,050.00
01-00-325	CONTRACTORS LICENSES	\$650.00	\$5,550.00	\$23,350.00	-\$17,800.00
01-00-326	AMUSEMENT DEVICE LICENSES	\$.00	\$25.00	\$14,450.00	-\$14,425.00
01-00-327	VIDEO GAMING TAX	\$7,222.35	\$22,797.92	\$93,780.00	-\$70,982.08
01-00-331	BUILDING PERMITS	\$4,100.00	\$6,948.00	\$41,400.00	-\$34,452.00
01-00-332	RE-INSPECTION FEES	\$.00	\$.00	\$100.00	-\$100.00
01-00-341	STATE INCOME TAX	\$74,188.71	\$267,735.97	\$623,059.00	-\$355,323.03
01-00-343	REPLACEMENT TAX	\$2,863.14	\$6,839.85	\$10,232.00	-\$3,392.15
01-00-345	SALES TAX	\$47,728.54	\$141,592.64	\$640,818.00	-\$499,225.36
01-00-347	STATE USE TAX	\$12,891.76	\$42,714.89	\$160,221.00	-\$117,506.11
01-00-348	CANNABIS EXCISE TAX	\$543.40	\$1,850.60	\$8,483.00	-\$6,632.40
01-00-353	AUTO THEFT TASK FORCE GRANT	\$15,692.96	\$25,540.59	\$115,774.00	-\$90,233.41
01-00-354	COVID GRANTS	\$.00	\$.00	\$.00	\$.00
01-00-356	IPRF SAFETY GRANT	\$.00	\$.00	\$4,135.00	-\$4,135.00
01-00-359	INTERGOVERNMENTAL REVENUES	\$4,696.85	\$23,829.53	\$58,292.00	-\$34,462.47
01-00-361	COURT FINES	\$7,154.19	\$9,959.94	\$44,972.00	-\$35,012.06
01-00-362	LOCAL ORDINANCE FINES	\$1,925.00	\$1,975.00	\$3,805.00	-\$1,830.00
01-00-363	TOWING FEES	\$8,000.00	\$12,000.00	\$23,000.00	-\$11,000.00
01-00-381	INTEREST INCOME	\$.00	\$876.76	\$2,450.00	-\$1,573.24
01-00-382	TELECOMM/EXCISE TAX	\$4,342.63	\$12,715.67	\$50,000.00	-\$37,284.33
01-00-383	FRANCHISE FEES - CATV	\$.00	\$19,811.89	\$76,798.00	-\$56,986.11
01-00-384	REIMBURSEMENTS - ENGINEERING	\$.00	\$.00	\$20,000.00	-\$20,000.00
01-00-385	AGGREGATION FEES-ELIGO	\$778.58	\$2,335.74	\$9,343.00	-\$7,007.26
01-00-386	MOSQUITO ABATEMENT FEES	\$1,942.32	\$5,286.41	\$20,724.00	-\$15,437.59
01-00-387	MISC INCOME - POLICE DEPT	\$580.00	\$880.00	\$2,695.00	-\$1,815.00
01-00-389	MISCELLANEOUS INCOME	\$4,000.00	\$4,030.00	\$10,435.00	-\$6,405.00
01-00-393	INTERFUND OPERATING TRANS	\$.00	\$.00	\$204,334.00	-\$204,334.00
01-00-394	LOAN PROCEEDS-SPLASH PAD	\$.00	\$.00	\$.00	\$.00
01-00-396	RESERVE CASH	\$.00	\$.00	\$160,000.00	-\$160,000.00
01-00-397	ENCUMBRANCES	\$.00	\$.00	\$58,785.00	-\$58,785.00
Department 00 Totals					
Revenues		\$207,170.42	\$1,164,312.41	\$3,506,734.00	-\$2,342,421.59
Expenses		\$.00	\$.00	\$.00	\$.00
01-01-441	ELECTED OFFICIALS SALARIES	\$.00	\$.00	\$22,900.00	\$22,900.00
01-01-442	APPT OFFICIALS SALARIES	\$.00	\$.00	\$16,500.00	\$16,500.00
01-01-461	SOCIAL SECURITY	\$.00	\$.00	\$3,015.00	\$3,015.00
01-01-462	IMRF	\$.00	\$.00	\$754.00	\$754.00
01-01-536	DATA PROCESSING SERVICES	\$.00	\$.00	\$500.00	\$500.00
01-01-552	TELEPHONE	\$.00	\$600.00	\$600.00	\$.00
01-01-561	DUES AND PUBLICATIONS	\$.00	\$.00	\$8,650.00	\$8,650.00
01-01-565	CONFERENCES	\$91.30	\$211.30	\$7,000.00	\$6,788.70
01-01-566	MEETING EXPENSES	\$.00	\$.00	\$250.00	\$250.00
Department 01 Totals					
Revenues		\$.00	\$.00	\$.00	\$.00
Expenses		\$91.30	\$811.30	\$60,169.00	\$59,357.70
01-02-533	ENGINEERING SERVICES	\$1,876.25	\$2,827.50	\$29,000.00	\$26,172.50
01-02-561	DUES AND PUBLICATIONS	\$.00	\$.00	\$175.00	\$175.00
Department 02 Totals					
Revenues		\$.00	\$.00	\$.00	\$.00
Expenses		\$1,876.25	\$2,827.50	\$29,175.00	\$26,347.50

Village of Beecher VARIANCE REPORT for Jul of 2022

625 Dixie Hwy Beecher IL 60401

G/L Number	G/L Title	FY 23 Month's Activity	FY 23 Fiscal YTD Activity	FY 23 Budget	FY 23 F/Y Over/Under
01-03-421	SALARIES FULL-TIME	\$16,969.74	\$50,909.24	\$223,856.00	\$172,946.76
01-03-422	SALARIES PART-TIME	\$734.50	\$890.50	\$8,112.00	\$7,221.50
01-03-451	HEALTH INSURANCE	\$5,072.62	\$8,278.74	\$54,145.00	\$45,866.26
01-03-461	SOCIAL SECURITY	\$1,476.73	\$4,247.76	\$17,746.00	\$13,498.24
01-03-462	IMRF	\$775.50	\$2,326.50	\$10,230.00	\$7,903.50
01-03-532	AUDITING SERVICES	\$.00	\$200.00	\$12,600.00	\$12,400.00
01-03-534	LEGAL SERVICES	\$1,406.25	\$3,652.25	\$24,000.00	\$20,347.75
01-03-536	DATA PROCESSING SERVICES	\$731.49	\$1,229.32	\$16,200.00	\$14,970.68
01-03-539	CODIFICATION	\$.00	\$962.00	\$1,500.00	\$538.00
01-03-551	POSTAGE	\$155.52	\$351.67	\$1,950.00	\$1,598.33
01-03-552	TELEPHONE	\$678.58	\$1,357.16	\$7,120.00	\$5,762.84
01-03-555	COPYING AND PRINTING	\$.00	\$909.64	\$4,750.00	\$3,840.36
01-03-558	LEGAL NOTICES	\$1,350.00	\$1,350.00	\$2,525.00	\$1,175.00
01-03-561	DUES AND PUBLICATIONS	\$.00	\$.00	\$1,290.00	\$1,290.00
01-03-566	MEETING EXPENSES	\$.00	\$.00	\$250.00	\$250.00
01-03-567	PROFESSIONAL DEVELOPMENT	\$363.99	\$491.59	\$4,000.00	\$3,508.41
01-03-595	OTHER CONTRACTUAL SERV	\$78.30	\$117.45	\$2,220.00	\$2,102.55
01-03-651	OFFICE SUPPLIES	\$408.57	\$901.83	\$1,750.00	\$848.17
01-03-830	NEW EQUIPMENT	\$.00	\$.00	\$8,900.00	\$8,900.00
Department 03 Totals					
	Revenues	\$.00	\$.00	\$.00	\$.00
	Expenses	\$30,201.79	\$78,175.65	\$403,144.00	\$324,968.35
01-04-595	OTHER CONTRACTUAL SERVICES	\$2,362.28	\$3,267.28	\$39,000.00	\$35,732.72
Department 04 Totals					
	Revenues	\$.00	\$.00	\$.00	\$.00
	Expenses	\$2,362.28	\$3,267.28	\$39,000.00	\$35,732.72
01-05-422	PART-TIME SALARIES	\$.00	\$.00	\$7,618.00	\$7,618.00
01-05-461	SOCIAL SECURITY	\$.00	\$.00	\$583.00	\$583.00
01-05-471	UNIFORMS	\$300.10	\$300.10	\$1,000.00	\$699.90
01-05-512	MAINT SERVICE - EQUIP.	\$.00	\$1,720.00	\$2,556.00	\$836.00
01-05-513	MAINT SERVICE - VEHICLES	\$423.00	\$423.00	\$2,500.00	\$2,077.00
01-05-561	DUES AND PUBLICATIONS	\$.00	\$.00	\$200.00	\$200.00
01-05-563	TRAINING (ESDA)	\$.00	\$.00	\$500.00	\$500.00
01-05-595	OTHER PROFESSIONAL SERVICES	\$.00	\$.00	\$2,600.00	\$2,600.00
01-05-652	FIELD SUPPLIES	\$.00	\$.00	\$1,000.00	\$1,000.00
Department 05 Totals					
	Revenues	\$.00	\$.00	\$.00	\$.00
	Expenses	\$723.10	\$2,443.10	\$18,557.00	\$16,113.90
01-06-421	SALARIES FULL-TIME	\$62,626.69	\$188,555.84	\$826,382.00	\$637,826.16
01-06-422	SALARIES PART-TIME	\$5,754.00	\$19,624.00	\$73,560.00	\$53,936.00
01-06-423	OVERTIME	\$16,536.40	\$39,237.82	\$136,020.00	\$96,782.18
01-06-451	HEALTH INSURANCE	\$14,380.81	\$22,325.06	\$157,930.00	\$135,604.94
01-06-461	SOCIAL SECURITY	\$6,327.48	\$18,630.85	\$79,251.00	\$60,620.15
01-06-462	IMRF	\$3,745.35	\$10,952.12	\$45,993.00	\$35,040.88
01-06-471	UNIFORM ALLOWANCE	\$1,269.52	\$1,531.52	\$12,800.00	\$11,268.48
01-06-513	MAINT. SERVICE - VEHICLES	\$185.00	\$2,030.03	\$15,445.00	\$13,414.97
01-06-521	MAINT. SERVICE - EQUIP	\$647.60	\$1,789.53	\$16,415.00	\$14,625.47
01-06-534	LEGAL SERVICES	\$930.00	\$2,091.38	\$18,000.00	\$15,908.62
01-06-536	DATA PROCESSING SERVICES	\$975.00	\$975.00	\$25,200.00	\$24,225.00
01-06-549	OTHER PROFESSIONAL SERVICES	\$1,616.58	\$1,621.58	\$9,700.00	\$8,078.42
01-06-551	POSTAGE	\$.00	\$.00	\$950.00	\$950.00

Village of Beecher VARIANCE REPORT for Jul of 2022

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G/L Number	G/L Title	FY 23 Month's Activity	FY 23 Fiscal YTD Activity	FY 23 Budget	FY 23 FY Over/Under
01-06-552	TELEPHONE	\$593.28	\$1,259.95	\$8,000.00	\$6,740.05
01-06-555	COPYING AND PRINTING	\$562.90	\$562.90	\$1,200.00	\$637.10
01-06-556	DISPATCHING SERVICES	\$10,837.40	\$21,674.80	\$132,758.00	\$111,083.20
01-06-561	DUES AND PUBLICATIONS	\$800.00	\$800.00	\$9,060.00	\$8,260.00
01-06-563	TRAINING	\$3,448.22	\$3,697.13	\$13,490.00	\$9,792.87
01-06-566	MEETING EXPENSES	\$0.00	\$0.00	\$300.00	\$300.00
01-06-567	PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$3,000.00	\$3,000.00
01-06-613	MAINT. SUPPLIES - VEHICLES	\$0.00	\$1,030.00	\$3,400.00	\$2,370.00
01-06-651	OFFICE SUPPLIES	\$241.48	\$627.92	\$2,000.00	\$1,372.08
01-06-652	FIELD SUPPLIES	\$331.94	\$1,603.80	\$15,950.00	\$14,346.20
01-06-656	UNLEADED FUEL	\$3,382.52	\$6,613.65	\$44,352.00	\$37,738.35
01-06-820	BUILDING	\$0.00	\$0.00	\$25,000.00	\$25,000.00
01-06-830	NEW EQUIPMENT	\$0.00	\$0.00	\$47,083.00	\$47,083.00
01-06-840	NEW VEHICLE	\$0.00	\$80,000.00	\$80,000.00	\$0.00
01-06-929	MISC EXPENSES	\$0.00	\$0.00	\$30,000.00	\$30,000.00
Department 06 Totals					
	Revenues	\$0.00	\$0.00	\$0.00	\$0.00
	Expenses	\$135,192.17	\$427,234.88	\$1,833,239.00	\$1,406,004.12
01-07-538	MOSQUITO ABATEMENT SERV	\$0.00	\$0.00	\$9,700.00	\$9,700.00
01-07-595	OTHER CONTRACTUAL SERV	\$0.00	\$0.00	\$1,950.00	\$1,950.00
Department 07 Totals					
	Revenues	\$0.00	\$0.00	\$0.00	\$0.00
	Expenses	\$0.00	\$0.00	\$11,650.00	\$11,650.00
01-08-421	SALARIES FULL-TIME	\$6,668.38	\$15,260.40	\$90,334.00	\$75,073.60
01-08-422	SALARIES PART-TIME	\$2,797.50	\$5,062.50	\$15,000.00	\$9,937.50
01-08-423	OVERTIME	\$1,734.90	\$3,290.33	\$11,727.00	\$8,436.67
01-08-451	HEALTH INSURANCE	\$2,374.00	\$4,748.00	\$24,064.00	\$19,316.00
01-08-461	SOCIAL SECURITY	\$827.48	\$1,743.99	\$8,955.00	\$7,211.01
01-08-462	IMRF	\$384.04	\$847.78	\$4,664.00	\$3,816.22
01-08-512	MAINT. SERVICE - EQUIPMENT	\$0.00	\$0.00	\$2,925.00	\$2,925.00
01-08-513	MAINT. SERVICE - VEHICLES	\$1,642.01	\$1,893.01	\$25,944.00	\$24,050.99
01-08-514	MAINT. SERVICE - STREET	\$3,788.30	\$2,783.29	\$17,600.00	\$14,816.71
01-08-533	ENGINEERING	\$0.00	\$1,987.50	\$2,900.00	\$912.50
01-08-572	STREET LIGHTING	\$8,981.69	\$18,099.55	\$113,763.00	\$95,663.45
01-08-576	RENTALS	\$816.59	\$1,593.27	\$10,211.00	\$8,617.73
01-08-612	MAINT. SUPPLIES EQUIPMENT	\$0.00	\$1,570.03	\$3,200.00	\$1,629.97
01-08-613	MAINT. SUPPLIES - VEHICLES	\$17.47	\$17.47	\$3,500.00	\$3,482.53
01-08-614	MAINT. SUPPLIES - STREET	\$1,090.24	\$6,007.34	\$29,110.00	\$23,102.66
01-08-653	SMALL TOOLS	\$0.00	\$0.00	\$500.00	\$500.00
01-08-656	UNLEADED FUEL	\$3,042.14	\$6,238.06	\$46,092.00	\$39,853.94
01-08-830	CAPITAL OUTLAY- EQUIP.	\$0.00	\$0.00	\$18,751.00	\$18,751.00
Department 08 Totals					
	Revenues	\$0.00	\$0.00	\$0.00	\$0.00
	Expenses	\$34,164.74	\$71,142.52	\$429,240.00	\$358,097.48
01-09-511	MAINT. SERVICE - BUILDING	\$700.00	\$2,570.80	\$16,350.00	\$13,779.20
01-09-611	MAINT. SUPPLIES - BUILDING	\$0.00	\$0.00	\$1,200.00	\$1,200.00
01-09-654	JANITORIAL SUPPLIES	\$62.05	\$155.40	\$1,200.00	\$1,044.60
01-09-820	BUILDING	\$668.00	\$668.00	\$8,560.00	\$7,892.00
01-09-821	DEPOT RENT	\$0.00	\$0.00	\$2,356.00	\$2,356.00
Department 09 Totals					
	Revenues	\$0.00	\$0.00	\$0.00	\$0.00
	Expenses	\$1,430.05	\$3,394.20	\$29,666.00	\$26,271.80

Village of Beecher VARIANCE REPORT for Jul of 2022

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G/L Number	G/L Title	FY 23 Month's Activity	FY 23 Fiscal YTD Activity	FY 23 Budget	FY 23 FY Over/Under
01-10-820	CAPITAL OUTLAY - BUILDING	\$1,491.00	\$4,888.72	\$180,000.00	\$175,111.28
01-10-830	CAPITAL OUTLAY-EQUIPMENT	\$.00	\$50,000.00	\$50,000.00	\$.00
01-10-840	CAPITAL PURCHASE - LAND	\$10.41	-\$172.23	\$.00	\$172.23
01-10-860	CAPITAL OUTLAY-INFRASTRUCT.	\$.00	\$.00	\$.00	\$.00
Department 10 Totals					
	Revenues	\$.00	\$.00	\$.00	\$.00
	Expenses	\$1,501.41	\$54,716.49	\$230,000.00	\$175,283.51
01-11-451	HEALTH INSURANCE	\$804.53	-\$1,952.72	\$14,358.00	\$16,310.72
01-11-453	UNEMPLOYMENT INSURANCE	\$1,604.54	\$1,604.54	\$15,077.00	\$13,472.46
01-11-534	LEGAL SERVICES	\$.00	\$11,365.25	\$20,000.00	\$8,634.75
01-11-549	OTHER PROFESSIONAL SERVICES	\$.00	\$4,000.00	\$4,000.00	\$.00
01-11-592	COMPREHENSIVE INSURANCE	\$.00	\$.00	\$97,054.00	\$97,054.00
01-11-595	OTHER CONTRACTUAL SERV	\$.00	\$.00	\$.00	\$.00
01-11-730	FISCAL AGENT FEES	\$.00	\$.00	\$2,000.00	\$2,000.00
01-11-915	PROPERTY TAX REIMB	\$.00	\$.00	\$1,925.00	\$1,925.00
01-11-954	INTERFUND TRANS- GO BOND ACCT	\$.00	\$9,943.55	\$85,150.00	\$75,206.45
01-11-955	INTERFUND TRANS-CAP EQUIP	\$.00	\$21,212.00	\$21,212.00	\$.00
Department 11 Totals					
	Revenues	\$.00	\$.00	\$.00	\$.00
	Expenses	\$2,409.07	\$46,172.62	\$260,776.00	\$214,603.38
01-13-422	SALARIES PART-TIME	\$1,680.00	\$3,960.00	\$9,690.00	\$5,730.00
01-13-461	SOCIAL SECURITY	\$.00	\$.00	\$742.00	\$742.00
01-13-515	MAINT SERVICE - PARKS	\$.00	-\$1,919.91	\$8,900.00	\$10,819.91
01-13-549	OTHER PROFESSIONAL SERVICES	\$2,700.00	\$9,531.61	\$15,000.00	\$5,468.39
01-13-571	ELECTRIC POWER	\$53.00	\$296.43	\$2,250.00	\$1,953.57
01-13-595	CONTRACTUAL SERVICES	\$861.10	\$1,722.20	\$4,155.00	\$2,432.80
01-13-614	MAINT SUPPLIES - PARKS	\$61.44	\$274.76	\$3,300.00	\$3,025.24
01-13-715	DEBT SERVICE-SPLASH PAD LOAN	\$.00	\$5,286.84	\$29,296.00	\$24,009.16
01-13-860	CAPITAL OUTLAY-PARKS	\$699.00	\$55,438.20	\$88,785.00	\$33,346.80
Department 13 Totals					
	Revenues	\$.00	\$.00	\$.00	\$.00
	Expenses	\$6,054.54	\$74,590.13	\$162,118.00	\$87,527.87
Fund 01 Totals					
	Revenues	\$207,170.42	\$1,164,312.41	\$3,506,734.00	-\$2,342,421.59
	Expenses	\$216,006.70	\$764,775.67	\$3,506,734.00	\$2,741,958.33

Village of Beecher VARIANCE REPORT for Jul of 2022

625 Dixie Hwy Beecher IL 60401

G/L Number	G/L Title	FY 23 Month's Activity	FY 23 Fiscal YTD Activity	FY 23 Budget	FY 23 F/Y Over/Under
02-00-354	ARPA ENTRANCHMENTS	\$.00	\$.00	\$304,000.00	-\$304,000.00
02-00-381	ARPA FUND INTEREST INCOME	\$.00	\$242.41	\$1,900.00	-\$1,657.59
02-00-396	RESERVE CASH	\$.00	\$.00	\$304,000.00	-\$304,000.00
Department 00 Totals					
	Revenues	\$.00	\$242.41	\$609,900.00	-\$609,657.59
	Expenses	\$.00	\$.00	\$.00	\$.00
02-10-393	INTERFUND TRANSFERS	\$.00	\$.00	\$300,000.00	\$300,000.00
02-10-951	CAPITAL IMPROVEMENT CONTRIB	\$.00	\$.00	\$309,900.00	\$309,900.00
Department 10 Totals					
	Revenues	\$.00	\$.00	\$.00	\$.00
	Expenses	\$.00	\$.00	\$609,900.00	\$609,900.00
Fund 02 Totals					
	Revenues	\$.00	\$242.41	\$609,900.00	-\$609,657.59
	Expenses	\$.00	\$.00	\$609,900.00	\$609,900.00

Village of Beecher VARIANCE REPORT for Jul of 2022

625 Dixie Hwy Beecher IL 60401

G/L Number	G/L Title	FY 23 Month's Activity	FY 23 Fiscal YTD Activity	FY 23 Budget	FY 23 FY Over/Under
11-00-381	CESFA INTEREST INCOME	\$.00	\$31.42	\$100.00	-\$68.58
11-00-392	PROCEEDS - FIXED ASSET SALES	\$.00	\$.00	\$.00	\$.00
11-00-393	INTERFUND TRANSFERS	\$.00	\$65,135.00	\$65,135.00	\$.00
11-00-396	RESERVE CASH	\$.00	\$.00	\$4,765.00	-\$4,765.00
Department 00 Totals					
	Revenues	\$.00	\$65,166.42	\$70,000.00	-\$4,833.58
	Expenses	\$.00	\$.00	\$.00	\$.00
11-11-830	CAPITAL OUTLAY - EQUIPMENT	\$1,148.24	\$24,890.96	\$70,000.00	\$45,109.04
Department 11 Totals					
	Revenues	\$.00	\$.00	\$.00	\$.00
	Expenses	\$1,148.24	\$24,890.96	\$70,000.00	\$45,109.04
Fund 11 Totals					
	Revenues	\$.00	\$65,166.42	\$70,000.00	-\$4,833.58
	Expenses	\$1,148.24	\$24,890.96	\$70,000.00	\$45,109.04

Village of Beecher VARIANCE REPORT for Jul of 2022

625 Dixie Hwy Beecher IL 60401

G/L Number	G/L Title	FY 23 Month's Activity	FY 23 Fiscal YTD Activity	FY 23 Budget	FY 23 F/Y Over/Under
12-00-377	REFUSE CHARGES	\$38,115.38	\$100,308.34	\$399,495.00	-\$299,186.66
12-00-381	REFUSE FUND INTEREST INCOME	\$.00	\$46.00	\$500.00	-\$454.00
12-00-389	MISCELLANEOUS INCOME	\$76.95	\$545.05	\$1,200.00	-\$654.95
12-00-396	RESERVE CASH	\$.00	\$.00	\$6,454.00	-\$6,454.00
Department 00 Totals					
	Revenues	\$38,192.33	\$100,899.39	\$407,649.00	-\$306,749.61
	Expenses	\$.00	\$.00	\$.00	\$.00
12-07-573	REFUSE DISPOSAL	\$29,928.12	\$89,599.96	\$372,859.00	\$283,259.04
12-07-574	CREDIT CARD USER FEES	\$.00	\$.00	\$7,200.00	\$7,200.00
12-07-578	YARD WASTE BAGS	\$.00	\$1,018.49	\$1,200.00	\$181.51
12-07-953	INTERFUND OPERAT TRANS	\$.00	\$.00	\$26,390.00	\$26,390.00
Department 07 Totals					
	Revenues	\$.00	\$.00	\$.00	\$.00
	Expenses	\$29,928.12	\$90,618.45	\$407,649.00	\$317,030.55
Fund 12 Totals					
	Revenues	\$38,192.33	\$100,899.39	\$407,649.00	-\$306,749.61
	Expenses	\$29,928.12	\$90,618.45	\$407,649.00	\$317,030.55

Village of Beecher VARIANCE REPORT for Jul of 2022

625 Dixie Hwy Beecher IL 60401

G/L Number	G/L Title	FY 23 Month's Activity	FY 23 Fiscal YTD Activity	FY 23 Budget	FY 23 F/Y Over/Under
13-00-311	TIF REAL ESTATE TAX DISTRIB	\$274.90	\$26,408.78	\$70,000.00	-\$43,591.22
13-00-381	TIF FUND INTEREST INCOME	\$.00	\$12.79	\$500.00	-\$487.21
	Department 00 Totals				
	Revenues	\$274.90	\$26,421.57	\$70,500.00	-\$44,078.43
	Expenses	\$.00	\$.00	\$.00	\$.00
13-11-915	TIF DISBURSEMENTS	\$.00	\$.00	\$70,500.00	\$70,500.00
	Department 11 Totals				
	Revenues	\$.00	\$.00	\$.00	\$.00
	Expenses	\$.00	\$.00	\$70,500.00	\$70,500.00
	Fund 13 Totals				
	Revenues	\$274.90	\$26,421.57	\$70,500.00	-\$44,078.43
	Expenses	\$.00	\$.00	\$70,500.00	\$70,500.00

Village of Beecher VARIANCE REPORT for Jul of 2022

625 Dixie Hwy Beecher IL 60401

G/L Number	G/L Title	FY 23 Month's Activity	FY 23 Fiscal YTD Activity	FY 23 Budget	FY 23 F/Y Over/Under
14-00-344	MOTOR FUEL TAX	\$6,333.23	\$18,616.64	\$108,399.00	-\$89,782.36
14-00-345	MFT - NEW COLLECTIONS	\$8,856.68	\$25,872.83	\$175,409.00	-\$149,536.17
14-00-354	IDOT SAFE ROUTES TO SCHOOLS	\$.00	\$.00	\$250,000.00	-\$250,000.00
14-00-381	INTEREST	\$.00	\$470.79	\$1,500.00	-\$1,029.21
14-00-395	MFT ANTICIPATION NOTES	\$.00	\$.00	\$650,000.00	-\$650,000.00
14-00-396	MFT RESERVE CASH	\$.00	\$.00	\$267,242.00	-\$267,242.00
Department 00 Totals					
	Revenues	\$15,189.91	\$44,960.26	\$1,452,550.00	-\$1,407,589.74
	Expenses	\$.00	\$.00	\$.00	\$.00
14-08-533	ENGINEERING	\$.00	\$1,250.00	\$36,900.00	\$35,650.00
14-08-614	MAINT. SUPPLIES - STREET	\$771.87	\$181.95	\$99,000.00	\$98,818.05
Department 08 Totals					
	Revenues	\$.00	\$.00	\$.00	\$.00
	Expenses	\$771.87	\$1,431.95	\$135,900.00	\$134,468.05
14-10-861	CAPITAL PROJECTS	\$.00	\$.00	\$250,000.00	\$250,000.00
14-10-951	CAPITAL RESERVE CONTRIBUTION	\$.00	\$.00	\$1,066,650.00	\$1,066,650.00
Department 10 Totals					
	Revenues	\$.00	\$.00	\$.00	\$.00
	Expenses	\$.00	\$.00	\$1,316,650.00	\$1,316,650.00
Fund 14 Totals					
	Revenues	\$15,189.91	\$44,960.26	\$1,452,550.00	-\$1,407,589.74
	Expenses	\$771.87	\$1,431.95	\$1,452,550.00	\$1,451,118.05

Village of Beecher VARIANCE REPORT for Jul of 2022

625 Dixie Hwy Beecher IL 60401

G/L Number	G/L Title	FY 23 Month's Activity	FY 23 Fiscal YTD Activity	FY 23 Budget	FY 23 F/Y Over/Under
15-00-381	PD CESFA INTEREST INCOME	\$.00	\$5.10	\$250.00	-\$244.90
15-00-393	INTERFUND TRANSFERS	\$.00	\$130,000.00	\$130,000.00	\$.00
	Department 00 Totals				
	Revenues	\$.00	\$130,005.10	\$130,250.00	-\$244.90
	Expenses	\$.00	\$.00	\$.00	\$.00
15-15-830	CAPITAL OUTLAY - EQUIPMENT	\$33,523.00	\$33,523.00	\$80,000.00	\$46,477.00
15-15-957	CAPITAL RESERVE CONTRIB	\$.00	\$.00	\$50,250.00	\$50,250.00
	Department 15 Totals				
	Revenues	\$.00	\$.00	\$.00	\$.00
	Expenses	\$33,523.00	\$33,523.00	\$130,250.00	\$96,727.00
	Fund 15 Totals				
	Revenues	\$.00	\$130,005.10	\$130,250.00	-\$244.90
	Expenses	\$33,523.00	\$33,523.00	\$130,250.00	\$96,727.00

Village of Beecher VARIANCE REPORT for Jul of 2022

625 Dixie Hwy Beecher IL 60401

G/L Number	G/L Title	FY 23 Month's Activity	FY 23 Fiscal YTD Activity	FY 23 Budget	FY 23 F/Y Over/Under
16-00-358	JOINT FUEL FUND REIMBURSEMENTS	\$15,889.27	\$68,827.29	\$257,950.00	-\$189,122.71
16-00-381	INTEREST	\$.00	\$14.37	\$.00	\$14.37
	Department 00 Totals				
	Revenues	\$15,889.27	\$68,841.66	\$257,950.00	-\$189,108.34
	Expenses	\$.00	\$.00	\$.00	\$.00
16-12-577	FUEL PAYMENTS	\$13,331.40	\$62,834.16	\$257,950.00	\$195,115.84
	Department 12 Totals				
	Revenues	\$.00	\$.00	\$.00	\$.00
	Expenses	\$13,331.40	\$62,834.16	\$257,950.00	\$195,115.84
	Fund 16 Totals				
	Revenues	\$15,889.27	\$68,841.66	\$257,950.00	-\$189,108.34
	Expenses	\$13,331.40	\$62,834.16	\$257,950.00	\$195,115.84

Village of Beecher VARIANCE REPORT for Jul of 2022

625 Dixie Hwy Beecher IL 60401

G/L Number	G/L Title	FY 23 Month's Activity	FY 23 Fiscal YTD Activity	FY 23 Budget	FY 23 F/Y Over/Under
18-00-381	GO BOND INTEREST INCOME	\$.00	\$1.10	\$.00	\$1.10
18-00-393	INTERFUND OPERATING TRANS	\$.00	\$.00	\$85,150.00	-\$85,150.00
18-00-710	PRINCIPAL & INTEREST	\$.00	\$.00	\$85,150.00	\$85,150.00
Department 00 Totals					
	Revenues	\$.00	\$1.10	\$85,150.00	-\$85,148.90
	Expenses	\$.00	\$.00	\$85,150.00	\$85,150.00
Fund 18 Totals					
	Revenues	\$.00	\$1.10	\$85,150.00	-\$85,148.90
	Expenses	\$.00	\$.00	\$85,150.00	\$85,150.00

Village of Beecher VARIANCE REPORT for Jul of 2022

625 Dixie Hwy Beecher IL 60401

G/L Number	G/L Title	FY 23 Month's Activity	FY 23 Fiscal YTD Activity	FY 23 Budget	FY 23 F/Y Over/Under
19-00-346	1/2 PERCENT INFRASTRUCTURE SALES	\$17,224.67	\$47,660.21	\$203,512.00	-\$155,851.79
19-00-356	PENFIELD ST STP PE II REIMB	\$.00	\$25,687.95	\$384,800.00	-\$359,112.05
19-00-357	DCEO MAIN ST ARPA GRANT	\$.00	\$.00	\$1,300,000.00	-\$1,300,000.00
19-00-381	INTEREST INCOME	\$.00	\$243.23	\$1,000.00	-\$756.77
19-00-396	RESERVE CASH	\$.00	\$.00	\$356,688.00	-\$356,688.00
Department 00 Totals					
	Revenues	\$17,224.67	\$73,591.39	\$2,246,000.00	-\$2,172,408.61
	Expenses	\$.00	\$.00	\$.00	\$.00
19-19-533	ENGINEERING	\$.00	\$.00	\$481,000.00	\$481,000.00
19-19-861	CAPITAL OUTLAY - INFRA.	\$.00	\$.00	\$1,765,000.00	\$1,765,000.00
Department 19 Totals					
	Revenues	\$.00	\$.00	\$.00	\$.00
	Expenses	\$.00	\$.00	\$2,246,000.00	\$2,246,000.00
Fund 19 Totals					
	Revenues	\$17,224.67	\$73,591.39	\$2,246,000.00	-\$2,172,408.61
	Expenses	\$.00	\$.00	\$2,246,000.00	\$2,246,000.00

Village of Beecher VARIANCE REPORT for Jul of 2022

625 Dixie Hwy Beecher IL 60401

G/L Number	G/L Title	FY 23 Month's Activity	FY 23 Fiscal YTD Activity	FY 23 Budget	FY 23 FY Over/Under
51-00-371	WATER CHARGES	\$101,459.73	\$243,956.16	\$935,796.00	-\$691,839.84
51-00-375	WATER SERVICE CONNECTION FEES	\$500.00	\$1,465.00	\$5,700.00	-\$4,235.00
51-00-381	INTEREST INCOME	\$0.00	\$194.89	\$1,000.00	-\$805.11
51-00-387	RENTAL INCOME	\$225.00	\$675.00	\$2,700.00	-\$2,025.00
51-00-389	MISCELLANEOUS INCOME	\$400.00	\$1,200.00	\$9,700.00	-\$8,500.00
51-00-396	RESERVE CASH	\$0.00	\$0.00	\$2,957.00	-\$2,957.00
Department 00 Totals					
	Revenues	\$102,584.73	\$247,491.05	\$957,853.00	-\$710,361.95
	Expenses	\$0.00	\$0.00	\$0.00	\$0.00
51-20-421	SALARIES FULL-TIME	\$21,143.14	\$63,429.40	\$260,201.00	\$196,771.60
51-20-423	SALARIES OVERTIME	\$3,052.61	\$5,106.47	\$16,963.00	\$11,856.53
51-20-451	HEALTH INSURANCE	\$5,772.49	\$13,726.61	\$57,271.00	\$43,544.39
51-20-461	SOCIAL SECURITY	\$1,780.69	\$5,043.82	\$21,203.00	\$16,159.18
51-20-462	IMRF	\$1,105.74	\$3,132.06	\$12,667.00	\$9,534.94
51-20-471	UNIFORMS	\$0.00	\$0.00	\$0.00	\$0.00
51-20-513	MAINT. SERVICE- VEHICLES	\$0.00	\$0.00	\$4,500.00	\$4,500.00
51-20-517	MAINT. SERVICE - WATER SYSTEM	\$275.00	\$275.00	\$25,800.00	\$25,525.00
51-20-532	AUDIT	\$0.00	\$0.00	\$6,300.00	\$6,300.00
51-20-534	LEGAL SERVICES	\$0.00	\$0.00	\$4,200.00	\$4,200.00
51-20-536	DATA PROCESSING SERVICES	\$0.00	\$0.00	\$5,700.00	\$5,700.00
51-20-537	LABORATORY ANALYSIS	\$113.40	\$226.80	\$5,120.00	\$4,893.20
51-20-551	POSTAGE	\$245.06	\$516.47	\$2,200.00	\$1,683.53
51-20-552	TELEPHONE	\$391.67	\$783.34	\$4,700.00	\$3,916.66
51-20-561	DUES AND PUBLICATIONS	\$0.00	\$404.56	\$990.00	\$585.44
51-20-563	TRAINING	\$1,447.00	\$1,792.00	\$3,120.00	\$1,328.00
51-20-571	ELECTRIC POWER	\$1,651.59	\$6,909.37	\$26,500.00	\$19,590.63
51-20-574	NATURAL GAS	\$0.00	\$0.00	\$0.00	\$0.00
51-20-592	COMPREHENSIVE INSURANCE	\$0.00	\$0.00	\$48,527.00	\$48,527.00
51-20-595	OTHER PROFESSIONAL SERVICES	\$314.11	\$744.11	\$1,300.00	\$555.89
51-20-611	MAINT. SUPPLIES - BUILDING	\$0.00	\$187.16	\$350.00	\$162.84
51-20-616	MAINT. SUPPLIES-WATER SYSTEM	\$4,617.09	\$19,836.33	\$60,299.00	\$40,462.67
51-20-651	OFFICE SUPPLIES	-\$265.00	\$0.00	\$1,900.00	\$1,900.00
51-20-653	SMALL TOOLS	\$0.00	\$0.00	\$500.00	\$500.00
51-20-657	DIESEL FUEL	\$0.00	\$0.00	\$600.00	\$600.00
51-20-659	CHEMICALS	\$11,954.58	\$12,284.58	\$38,050.00	\$25,765.42
51-20-830	CAPITAL OUTLAY - EQUIPMENT	\$0.00	\$0.00	\$35,000.00	\$35,000.00
51-20-953	INTERFUND TRANS	\$0.00	\$34,404.00	\$313,892.00	\$279,488.00
Department 20 Totals					
	Revenues	\$0.00	\$0.00	\$0.00	\$0.00
	Expenses	\$53,599.17	\$168,802.08	\$957,853.00	\$789,050.92
Fund 51 Totals					
	Revenues	\$102,584.73	\$247,491.05	\$957,853.00	-\$710,361.95
	Expenses	\$53,599.17	\$168,802.08	\$957,853.00	\$789,050.92

Village of Beecher VARIANCE REPORT for Jul of 2022

625 Dixie Hwy Beecher IL 60401

G/L Number	G/L Title	FY 23 Month's Activity	FY 23 Fiscal YTD Activity	FY 23 Budget	FY 23 FY Over/Under
52-00-372	SEWER CHARGES	\$62,911.53	\$150,455.99	\$588,530.00	-\$438,074.01
52-00-373	LIFT STATION CHARGES	\$1,359.67	\$3,607.38	\$14,900.00	-\$11,292.62
52-00-374	DEBT SERVICES CHARGES	\$10,070.80	\$28,251.24	\$113,100.00	-\$84,848.76
52-00-381	INTEREST INCOME	\$.00	\$.00	\$.00	\$.00
52-00-389	MISC. INCOME	\$.00	\$.00	\$.00	\$.00
Department 00 Totals					
	Revenues	\$74,342.00	\$182,314.61	\$716,530.00	-\$534,215.39
	Expenses	\$.00	\$.00	\$.00	\$.00
52-21-421	SALARIES FULL-TIME	\$15,055.92	\$39,244.67	\$157,227.00	\$117,982.33
52-21-422	SALARIES PART-TIME	\$.00	\$1,755.00	\$.00	-\$1,755.00
52-21-423	OVERTIME	\$3,130.67	\$7,131.77	\$20,410.00	\$13,278.23
52-21-451	HEALTH INSURANCE	\$3,561.00	\$10,683.00	\$36,096.00	\$25,413.00
52-21-461	SOCIAL SECURITY	\$1,341.06	\$3,554.72	\$13,589.00	\$10,034.28
52-21-462	IMRF	\$831.12	\$2,119.39	\$8,118.00	\$5,998.61
52-21-471	UNIFORM ALLOWANCE	\$1,233.45	\$2,598.78	\$10,400.00	\$7,801.22
52-21-512	MAINT. SERVICE - EQUIPMENT	\$1,474.25	\$2,074.25	\$14,900.00	\$12,825.75
52-21-513	MAINT. SERVICE - VEHICLES	\$.00	\$.00	\$1,400.00	\$1,400.00
52-21-518	MAINT SERVICE SEWER SYSTEM	\$.00	\$.00	\$22,200.00	\$22,200.00
52-21-532	AUDIT	\$.00	\$.00	\$6,300.00	\$6,300.00
52-21-533	ENGINEERING	\$840.00	\$840.00	\$2,900.00	\$2,060.00
52-21-534	LEGAL SERVICES	\$.00	\$.00	\$4,200.00	\$4,200.00
52-21-536	DATA PROCESSING SERVICES	\$.00	\$.00	\$5,700.00	\$5,700.00
52-21-537	LABORATORY ANALYSIS	\$2,830.12	\$12,946.52	\$27,200.00	\$14,253.48
52-21-549	OTHER PROFESSIONAL SERVICES	\$78.00	\$183.00	\$1,950.00	\$1,767.00
52-21-551	POSTAGE	\$245.05	\$516.46	\$1,700.00	\$1,183.54
52-21-552	TELEPHONE	\$160.00	\$320.00	\$1,920.00	\$1,600.00
52-21-562	IEPA PERMIT FEES	\$18,500.00	\$18,500.00	\$18,500.00	\$.00
52-21-563	TRAINING	\$.00	\$.00	\$900.00	\$900.00
52-21-571	ELECTRICAL POWER	\$4,287.15	\$10,877.78	\$63,697.00	\$52,819.22
52-21-574	NATURAL GAS	\$998.33	\$1,584.39	\$5,900.00	\$4,315.61
52-21-592	COMPREHENSIVE INSURANCE	\$.00	\$.00	\$48,527.00	\$48,527.00
52-21-595	OTHER PROFESSIONAL SERV	\$1,826.92	\$13,980.49	\$47,500.00	\$33,519.51
52-21-611	MAINT. SUPPLIES - BUILDING	\$.00	\$.00	\$500.00	\$500.00
52-21-612	MAINT. SUPPLIES - EQUIPMENT	\$493.30	\$493.30	\$2,700.00	\$2,206.70
52-21-616	METER REPLACEMENT PROGRAM	\$639.08	\$639.08	\$.00	-\$639.08
52-21-617	MAINT. SUPPLIES-SEWER SYSTEM	\$5,223.40	\$9,074.04	\$10,900.00	\$1,825.96
52-21-651	OFFICE SUPPLIES	\$.00	\$.00	\$900.00	\$900.00
52-21-657	DIESEL FUEL	\$.00	\$.00	\$3,500.00	\$3,500.00
52-21-659	CHEMICALS	\$2,263.40	\$2,263.40	\$34,307.00	\$32,043.60
52-21-830	CAPITAL OUTLAY- EQUIPMENT	\$.00	\$.00	\$24,517.00	\$24,517.00
52-21-953	INTERFUND TRANS	\$.00	\$4,872.00	\$117,972.00	\$113,100.00
Department 21 Totals					
	Revenues	\$.00	\$.00	\$.00	\$.00
	Expenses	\$65,012.22	\$146,252.04	\$716,530.00	\$570,277.96
Fund 52 Totals					
	Revenues	\$74,342.00	\$182,314.61	\$716,530.00	-\$534,215.39
	Expenses	\$65,012.22	\$146,252.04	\$716,530.00	\$570,277.96

Village of Beecher VARIANCE REPORT for Jul of 2022

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G/L Number	G/L Title	FY 23 Month's Activity	FY 23 Fiscal YTD Activity	FY 23 Budget	FY 23 F/Y Over/Under
53-00-381	WATER-SEWER CAPITAL INTEREST	\$.00	\$21.08	\$.00	\$21.08
53-00-396	RESERVE CASH - CAPITAL	\$.00	\$.00	\$10,500.00	-\$10,500.00
Department 00 Totals					
	Revenues	\$.00	\$21.08	\$10,500.00	-\$10,478.92
	Expenses	\$.00	\$.00	\$.00	\$.00
53-22-535	PLANNING SERVICES	\$.00	\$309.09	\$6,000.00	\$5,690.91
53-22-595	OTHER PROFESSIONAL SERVICES	\$2,500.00	\$2,500.00	\$4,500.00	\$2,000.00
Department 22 Totals					
	Revenues	\$.00	\$.00	\$.00	\$.00
	Expenses	\$2,500.00	\$2,809.09	\$10,500.00	\$7,690.91
Fund 53 Totals					
	Revenues	\$.00	\$21.08	\$10,500.00	-\$10,478.92
	Expenses	\$2,500.00	\$2,809.09	\$10,500.00	\$7,690.91

Village of Beecher VARIANCE REPORT for Jul of 2022

625 Dixie Hwy Beecher IL 60401

G/L Number	G/L Title	FY 23 Month's Activity	FY 23 Fiscal YTD Activity	FY 23 Budget	FY 23 F/V Over/Under
54-00-336	WATER-SEWER FUND UTILITY TAX	\$22,615.75	\$60,058.84	\$195,000.00	-\$134,941.16
54-00-346	HALF PERCENT SALES TX FOR WWTP	\$17,224.67	\$47,660.19	\$203,512.00	-\$155,851.81
54-00-381	INTEREST INCOME	\$.00	\$535.27	\$2,800.00	-\$2,264.73
54-00-393	TRANSFER FROM WATER FUND	\$.00	\$.00	\$10,362.00	-\$10,362.00
54-00-394	TRANSFER FROM SEWER FUND	\$.00	\$.00	\$113,100.00	-\$113,100.00
Department 00 Totals					
	Revenues	\$39,840.42	\$108,254.30	\$524,774.00	-\$416,519.70
	Expenses	\$.00	\$.00	\$.00	\$.00
54-22-533	ENGINEERING SERVICES	\$.00	\$862.50	\$.00	-\$862.50
54-22-534	LEGAL SERVICES	\$4,770.40	\$5,375.60	\$13,952.00	\$8,576.40
54-22-616	METER REPLACEMENT PROGRAM	\$.00	\$.00	\$.00	\$.00
54-22-713	2018 IEPA LOAN	\$.00	\$.00	\$402,878.00	\$402,878.00
54-22-953	INTERFUND TRANSFERS	\$.00	\$.00	\$107,944.00	\$107,944.00
Department 22 Totals					
	Revenues	\$.00	\$.00	\$.00	\$.00
	Expenses	\$4,770.40	\$6,238.10	\$524,774.00	\$518,535.90
Fund 54 Totals					
	Revenues	\$39,840.42	\$108,254.30	\$524,774.00	-\$416,519.70
	Expenses	\$4,770.40	\$6,238.10	\$524,774.00	\$518,535.90

Village of Beecher VARIANCE REPORT for Jul of 2022

625 Dixie Hwy Beecher IL 60401

G/L Number	G/L Title	FY 23 Month's Activity	FY 23 Fiscal YTD Activity	FY 23 Budget	FY 23 FY Over/Under
55-00-381	WATERMAIN REPL FUND INTEREST INC	\$.00	\$162.87	\$405.00	-\$242.13
55-00-389	MISC INCOME	\$.00	\$.00	\$.00	\$.00
55-00-393	INTERFUND TRANS	\$.00	\$.00	\$499,126.00	-\$499,126.00
55-00-394	LOAN PROCEEDS - IEPA DRINK WAT	\$.00	\$503,649.50	\$4,372,000.00	-\$3,868,350.50
55-00-395	DCEO CAPITAL BILL GRANT	\$.00	\$474,486.17	\$967,000.00	-\$492,513.83
55-00-396	RESERVE CASH	\$.00	\$.00	\$65,420.00	-\$65,420.00
Department 00 Totals					
	Revenues	\$.00	\$978,298.54	\$5,903,951.00	-\$4,925,652.46
	Expenses	\$.00	\$.00	\$.00	\$.00
55-21-422	SALARIES PART-TIME	\$.00	\$.00	\$.00	\$.00
55-21-533	ENGINEERING	\$27,700.00	\$44,093.52	\$611,200.00	\$567,106.48
55-21-714	DEBT SERV - 2017 IEPA LOAN	\$.00	\$.00	\$65,304.00	\$65,304.00
55-21-830	CAPITAL OUTLAY - EQUIPMENT	\$.00	\$4,647.00	\$4,647.00	\$.00
55-21-861	CAPITAL OUTLAY-WATERMAINS	\$203,990.79	\$1,092,292.46	\$5,222,800.00	\$4,130,507.54
Department 21 Totals					
	Revenues	\$.00	\$.00	\$.00	\$.00
	Expenses	\$231,690.79	\$1,141,032.98	\$5,903,951.00	\$4,762,918.02
Fund 55 Totals					
	Revenues	\$.00	\$978,298.54	\$5,903,951.00	-\$4,925,652.46
	Expenses	\$231,690.79	\$1,141,032.98	\$5,903,951.00	\$4,762,918.02

Village of Beecher VARIANCE REPORT for Jul of 2022

625 Dixie Hwy Beecher IL 60401

G/L Number	G/L Title	FY 23 Month's Activity	FY 23 Fiscal YTD Activity	FY 23 Budget	FY 23 F/Y Over/Under
<hr/>					
Grand Totals					
	Revenues	\$510,708.65	\$3,190,821.29	\$16,950,291.00	\$13,759,469.71
	Expenses	\$652,281.91	\$2,443,208.48	\$16,950,291.00	\$14,507,082.52

Mayor or President															
Compensation							Benefits								
Job Type							Insurance			Pension			Other		
Full Time	Part Time	With Manager/Administrator	Salary	Meeting Per Diem	Yearly Expenses	Health	Dental	Vision	Disability	Life	Type	Rate	Amount	Description	
MUNICIPALITY															
Alsip	x	No	\$80,000	0		x	x			x	IMRF				
Beecher	x	x	\$4,900								N/A				
Hazel Crest Lansing	x	x	\$41,753 \$57,000	\$0	\$0						IMRF Declined IMRF		N/A	Vilage Vehicle-2022 Ford Explorer	
Matteson	x	x	\$30,000	N/A	N/A			N/A			N/A				
Monroe	x	x	\$13,000	N/A	N/A										
Park Forest	x	x	\$20,000	N/A	N/A			N/A			IMRF Guidelines	4.5%-Emp. 11.58%-V/g.		N/A	
Posen	x	No	\$20,500	N/A	N/A						N/A				
Thornton	x	x	\$3,300	\$0	\$1,500										
Tinley Park Worth	x	x	\$25,665 \$39,500	N/A	N/A		Offered but not taken \$1652.19/mo	N/A	Yes	N/A			Village phone \$500	N/A	

Municipal Elected Officials Compensation Survey 2022

Village Clerk														
MUNICIPALITY	Compensation				Yearly Expenses	Insurance				Benefits				Description
	Full Time	Part-Time	Salary	Meeting Per Diem		Health	Dental	Vision	Disability	Life	Type	Rate	Other Amount	
Alsip		x	\$12,000	\$0							N/A			None
Beecher		x	\$3,000								N/A			
Hazel Crest		x	\$15,000											
Lansing	x		\$60,000			\$135/mo					IMRF	4.50%		
Matteson		x	\$20,000	N/A	N/A						N/A			N/A
Monee		x	\$4,800	N/A	N/A						N/A			
Park Forest		x	\$5,200	N/A	N/A									
Posen		x	\$4,800	\$400	N/A									
Thornton		x	\$3,600	0	0									
Tinley Park		x	\$17,000	N/A	N/A									Village phone \$500
Worth	x		\$65,725											
						Offered but not taken					Yes	4.50%		N/A
						\$1531/mo					Yes			

Municipal Elected Officials Compensation Survey 2022

Treasurer													
Municipality	Compensation			Benefits									
	FullTime	Part-Time	Salary	Meeting Per Diem	Yearly Expenses	Health	Dental	Vision	Disability	Life	Type	Rate	Other
Alsip	x		\$122,400	\$0	\$0	x	x	x			IMRF		None
Beecher		x	\$10,000								N/A		
Hazel Crest													
Lansing	x		\$130,000			\$135/mo					IMRF	4.50%	
Matteson													
Monee		x		N/A	N/A						N/A		
Park Forest	x		\$149,633	N/A	N/A	\$17,328	\$126.00	\$0.00			IMRF Guidelines	4.5%-Emp. 11.58%-Vlg.	None
Posen		x	\$4,800	\$400	N/A						N/A		
Thornton		x	\$22,581	\$0	\$0						N/A		
Tinley Park	x		\$121,772 - \$158,886	N/A	As budgeted		Yes			Yes	IMRF		
Worth		x	\$48,000							N/A			

Trustee, Councilman or Alderman																
Compensation						Benefits										
		Meeting Per Diem	Attendance Mandatory	Yearly Expenses	Health	Dental	Vision	Disability	Life	Type	Rate	Amount	Other			
MUNICIPALITY	Salary												Description			
Alsip	\$10,000	None		None			N/A			IMRF			None			
Beecher	\$3,000	Yes								N/A						
Hazel Crest	\$17,400 - \$18,400	No								IMRF						
Lansing	\$13,000	No						N/A								
Matteson	\$15,000	N/A		N/A				N/A								
Monee	\$4,800	Yes		N/A					N/A							
Park Forest	\$7,500	N/A		N/A			N/A			Per IMRF Guidelines	4.5%-Emp. 11.58%-Vlg.		N/A			
Posen	\$4,800/year	Allowed 2 excused absences/yr		N/A					N/A							
Thornton	\$3,600	\$0		\$1,200				N/A					Village provided computer while in office			
Tinley Park	\$13,000	\$0	No	N/A		Offered but not taken	Yes	N/A					N/A			
North	\$ @ \$7500 - 3 @ \$6500	No	No					N/A								

Municipal Elected Officials Compensation Survey 2022

Manager/Administrator										
Compensation				Benefits						
		Meeting Per Diem	Yearly Expenses	Health	Dental	Vision	Life	Disability	Pension	Other
MUNICIPALITY	Salary								Type	Rate
Alsip										
			Professional Development/ Mileage							
Beecher	\$109,049			100% Employer \$25,259					IMRF	4.57%
Hazel Crest	\$122,850					\$15,000			IMRF	
Lansing	\$138,248			\$135/mo					IMRF	4.50%
Matteson	\$147,561	N/A	N/A	\$24,186	\$1,319			1319	IMRF	4.50%
Monroe	\$119,079	N/A	N/A			Yes				4.50%
										4.5%-Emp.
Park Forest	\$185,180	N/A	N/A	\$20,895	\$1,243.00		\$126.00		IMRF	11.59%-Vfg.
Posen	N/A									
Thornton	\$99,714	0¢	\$0			\$20,352.00			IMRF	5.82%
	\$168,970 - \$220,466, Current \$175,000	N/A	As budgeted		Yes				IMRF	
Tinley Park										
Worth	None									

2022 Holiday Survey Results	Please check each holiday that your municipality observes																	
Municipality	New Year's Eve	New Year's Day	Martin Luther King Jr. Day	Lincoln's Birthday	President's Day	Casimir Pulaski Day	Memorial Day	Juneteenth	Independence Day	Labor Day	Columbus Day	General Election Day	Veterans' Day	Thanksgiving Day	Day after Thanksgiving	Christmas Eve	Christmas Day	Other
Beecher		X	X		X		X		X	X	X		X	X	X		X	
Country Club Hills		X	X		X		X		X	X				X	X	X	X	
Homewood		X	X		X		X		X	X				X	X	X	X	
Lansing		X	X		X		X		X	X				X			X	Easter (Good Friday); One floating holiday to be used at the employee's discretion
Markham	X	X	X				X		X	X				X	X	X	X	Good Friday
Matteson		X	X		X				X					X	X	X	X	
Olympia Fields	X	X	X	X			X	X	X	X				X	X	X	X	
Orland Hills	X	X			X		X		X	X				X	X	X	X	
Park Forest		X	X				X	X	X	X			X	X	X	X	X	
South Holland		X	X	X	X		X		X	X	X		X	X			X	
Steger		X	X		X		X		X	X				X	X	X	X	
Thornton	X	X	X		X		X		X	X			X	X	X	X	X	Good Friday (Easter Sunday for Union employees)
University Park	X	X	X				X	X	X	X			X	X	X	X	X	

Please check each holiday that has an event, for example a parade or festivities										Which staff gets holiday paid time off?		What is your rule for the day of observance?		Other comments, questions, thoughts? Due to CBA's we cannot be very/flexible.
	Memorial Day	Juneteenth	Independence Day	Labor Day	Veteran's Day	Other	Holidays Paid Time Off			When a holiday falls on a Saturday, it is observed on the preceding Friday. When the holiday falls on a Sunday, it is observed on the following Monday	If a holiday falls on a Saturday, it is observed on the preceding Friday. When the holiday falls on a Sunday, it is observed on the following day off			
Martin Luther King Jr. Day			X				Yes	Full time only				X	Other comments, questions, thoughts? Due to CBA's we cannot be very/flexible.	
			X				X	X				X		None
			X				X	X				X		None
	X				X		X	X				X		N/A
	X						X	X				X		None
							X	X				X		No comments, questions, thoughts
						None	X	X				X		No comments
			X				X	X				X		none
			X		X		X	X						
													For Juneteenth, we recognized it over the past couple of years with a Proclamation, Unity Walk and a video with the Mayor and Pastors.	
X	X	X	X	X			X	X				X		
						none	X	X				X		
	X		X				X	X				X	None	
						Christmas tree lighting: Back to school parade							Sometimes other days are given off with pay!	

Date: July 20, 2021

To: Village President

From: Village Attorney James P Stevenson

RE: Amendment to Retailers' Occupation Tax Act affecting distribution houses

The Leveling the Playing Field for Illinois Retail Act became effective on January 1, 2021 and amended sales tax collection for remote sellers by requiring the payment of Illinois sales tax based upon destination. Marketplace facilitators sales tax collection became effective on January 1, 2020 pursuant to PA 101-0009. However, the current law fails to provide the desired truly fair Illinois sales tax collection in that the point of sale for remote retailers as well as marketplace facilitators, such as Walmart and Amazon, should be destination based allocation as the 'retail sale' is complete when the tangible personal property is transferred to the purchaser for use or consumption for a valuable consideration and this occurs upon reaching the final destination.

The below described statutory amendment will achieve this desired end.

The following are the pertinent amendments that were a part of Public Act 101-0031:

(6) Beginning on July 1, 2020, for the purposes of determining the correct local retailers' occupation tax rate, retail sales made by a remote retailer that meet or exceed the thresholds established in paragraph (1) or (2) of subsection (b) of Section 2 of this Act shall be deemed to be made at the Illinois location to which the tangible personal property is shipped or delivered or at which possession is taken by the purchaser.

(b) Beginning on July 1, 2020, a remote retailer is engaged in the occupation of selling at retail in Illinois for purposes of this Act, if:
(1) the cumulative gross receipts from sales of tangible personal property to purchasers in Illinois are \$100,000 or more; or
(2) the retailer enters into 200 or more separate transactions for the sale of tangible personal property to purchasers in Illinois.
Remote retailers that meet or exceed the threshold in either paragraph (1) or (2) above shall be liable for all applicable State and locally imposed retailers' occupation taxes on all retail sales to Illinois purchasers.

"Remote retailer" means a retailer located outside of this State that does not maintain within this State, directly or by a subsidiary, an office, distribution house, sales house, warehouse or other place of business, or any agent or other representative operating within this State under the authority of the retailer or its subsidiary, irrespective of whether such place of business or agent is located here permanently or temporarily or whether such retailer or subsidiary is licensed to do business in this State.

These three amendments to the Retailers' Occupation Tax Act were intended to establish taxation on internet sales made by Illinois residents. The first excerpt deals with location of sale, the second is establishing a minimum measure of sales for out of state entities and the third is the definition of a remote retailer. The problem is that Amazon is not a 'remote retailer' as defined due to the fact that they maintain offices and distribution houses and warehouses within the State of Illinois. (See third excerpt above) I see the problem as defining the location of sale as being final point of shipment.

Thus, amending the language adopted in PA 101-0031 as seen below is a solution:

(6) Beginning on July 1, 2020, for the purposes of determining the correct local retailers' occupation tax rate, retail sales made by a remote retailer that meet or exceed the threshold established in paragraph (1) or (2) of subsection (b) of Section 2 of this Act, and where distribution houses or other facilities which merely receive and route tangible personal property to a final destination are utilized, the location of sale shall be deemed to be made at the final Illinois location to which the tangible personal property is shipped or delivered or at which possession is taken by the purchaser.

Alternatively, the paragraph (7) proposal you sent me may be used in conjunction with the following amendment suggestion:

(6) Beginning on July 1, 2020, for the purposes of determining the correct local retailers' occupation tax rate, retail sales made by a remote retailer that meet or exceed the threshold established in paragraph (1) or (2) of subsection (b) of Section 2 of this Act shall be deemed to be made at the Illinois location to which the tangible personal property is shipped or delivered ~~or~~ and at which possession is taken by the purchaser.

AMAZON IN ILLINOIS - JANUARY 2022

		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	21 to 22 INCREASE	TYPE OF FACILITY
1	AURORA	22,678,614	22,564,018	22,192,915	23,652,679	22,778,737	29,055,047	27.55%	09/2018 LARGE SORTABLE
2	AURORA	22,678,614	22,564,018	22,192,915	23,652,679	22,778,737	29,055,047	27.55%	12/2017 SPECIALTY FC AMAZON BASIC LINE PRODUCTS
3	CHANNAHON	1,136,019	1,075,636	1,244,269	1,142,346	1,892,664	2,374,699	25.47%	08/2020 LARGE SORTABLE
4	EDWARDSVILLE	5,783,753	6,288,422	6,411,600	6,241,068	6,959,758	8,169,230	17.38%	09/2016 LARGE NON-SORTABLE
5	EDWARDSVILLE	5,783,753	6,288,422	6,411,600	6,241,068	6,959,758	8,169,230	17.38%	09/2016 ROBOTICS SMALL SORTABLE, PRINT ON DEMAND
6	ELWOOD	59,279	61,618	68,459	87,332	145,611	229,832	57.84%	12/2021 KINDLE FLEX OPERATION
7	HUNTLEY	2,906,605	3,071,632	3,186,520	3,366,105	3,879,103	4,912,763	26.65%	2022 LARGE NON-SORTABLE FC
8	JOLIET	21,845,709	22,867,329	22,918,999	23,696,244	23,791,536	28,641,943	20.39%	10/2016
9	MARKHAM	930,899	916,417	920,675	858,940	882,291	1,352,652	53.31%	10/2021 SMALL SORTABLE
10	MATTESON	6,673,862	6,368,375	5,747,541	5,690,465	6,194,487	7,603,157	22.74%	10/2021 SMALL SORTABLE
11	MONEE	496,250	578,060	697,700	3,790,387	4,139,781	7,599,495	83.57%	08/2017 SMALL SORTABLE
12	MONEE	496,250	578,060	697,700	3,790,387	4,139,781	7,599,495	83.57%	07/2019 MAKE ON DEMAND
13	ROCKFORD	23,299,584	24,204,029	24,854,601	24,622,680	27,398,619	28,746,536	4.92%	12/2021 VALUE ADDED FC ORDER ON DEMAND
14	ROMEDEVILLE	5,620,221	6,550,990	6,724,905	7,289,293	7,727,381	10,210,552	32.13%	10/2016 LARGE NON-SORTABLE
15	SKOKIE	15,485,684	15,448,388	14,950,175	14,641,821	12,431,815	16,680,458	34.18%	10/2021 MINI FC/AMAZON FRESH
16	UNIVERSITY PARK	388,085	413,131	391,968	353,552	361,031	703,170	94.77%	06/2021 LARGE NON-SORTABLE
17	WAUKEGAN	10,159,574	9,965,901	9,248,329	10,013,536	10,756,973	13,118,850	21.96%	07/2017 LARGE SORTABLE
18	WEST CHICAGO	3,413,288	3,893,619	3,621,919	3,878,548	4,611,897	5,521,854	19.73%	12/2021 MINI FC/AMAZON FRESH
19	WILMINGTON	968,193	984,043	986,205	989,831	1,127,612	1,372,095	21.68%	08/2020 LARGE NON-SORTABLE FC HEAVY BULK DELIVERY CENTER
20	WOODRIDGE	5,444,105	5,055,657	4,786,457	4,799,748	4,314,495	6,147,403	42.48%	10/2019 MINI FC/AMAZON FRESH

Yellow indicates newest facilities, pink shows obvious effects
Dates are month and year - i.e. 08/2022 is August of 2022



Sign in



AS STATED IN THE INTRODUCTION, MY NAME IS MIKE EINHORN AND I HAVE BEEN THE VILLAGE PRESIDENT OF CRETE FOR OVER 36 YEARS AND I TRY, AS PART OF MY JOB, TO BE CONSTANTLY AWARE OF CIRCUMSTANCES THAT WILL AFFECT MY COMMUNITY AND THIS IS WHY I AM HERE TODAY.

SO TO START AT THE BEGINNING, PLEASE EXAMINE SOMETHING THAT I DISCOVERED ALMOST TWO YEARS AGO. **PLEASE LOOK AT SHEET #1.** IT CRONICOLES THE SALES TAX COLLECTIONS OF MONEE IL, POLULATION 5,128, WHICH IS A NEIGHBORING TOWN TO CRETE. AS YOU CAN SEE, THE STARK DIFFERENCE THAT TOOK PLACE BETWEEN FY 2018-19 AND 2019-20. AN INCREASE OF ALMOST 540% AND IN 2020-21 THEY COLLECTED \$4,139,781.00, WHICH IS AN ADDITIONAL 9% INCREASE. SO FAR IN THE FIRST 8 MONTHS OF FY 2021-2022 THEY HAVE COLLECTED \$5,790,558.00, JUST FROM NORMAL SALES TAXES, NOT COUNTING AN ADDITIONAL 46-47% RECEIVED FROM A 1% HOME RULE SALES TAX THAT THEY IMPOSED YEARS AGO.

RECOGNIZING THIS WINDFALL CASUED ME TO DO SOME RESEARCH INTO HOW THIS WAS HAPPENING, WHICH CAUSE ME TO REVIEW PA 101-0031 & 101-0604. SO LOOKING THROUGH ALL 1,365 PAGES OF

THESE TWO ACTS, I DID MY BEST TO TRY AND UNDERSTAND WHAT WAS GOING ON. WHAT I CAME UP WITH IS WHAT I CALL THE AMAZON EFFECT. THIS IS NOT A COMMENT ABOUT THE COMPANY BUT RATHER ABOUT THE LEGISLATION THAT HAS CREATED THIS ISSUE.

PER THE LEGISLATION AMAZON IS KNOWN AS A "MARKETPLACE FACILITATOR", BECAUSE THEY SELL OTHER PEOPLES PROPERTY. BASED UPON THE DATA I HAVE DISCOVERED, AND WHAT I BELIEVE IS PRESENTLY HAPPENING, WHEN SOMEONE ORDERS VIA AMAZON, THAT ORDER IS PROCESSED AT OR BY WHAT THEY CALL A "FULFILLMENT CENTER" AND IF THAT "CENTER" IS LOCATED IN YOUR TOWN YOU COLLECT ALL THE SALES TAXES ATTRIBUTED TO THAT TRANSACTION BECAUSE THAT IS CONSIDERED THE POINT OF SALE. MUCH LIKE GOING TO YOUR LOCAL HARDWARE STORE OR CLOTHING STORE.

ODDLY ENOUGH, BASED UPON MY READING OF THE STATUTE, IF THAT SAME "FULFILLMENT CENTER" WAS LOCATED OUTSIDE OF THE STATE OF ILLINOIS, THE SALES TAX WOULD BE COLLECTED BASED UPON THE **DESTINATION** OF WHERE THE ITEM IS BEING DELIVERED OR WHERE THE BUYER IS LOCATED, NOT WHERE IT WAS FULFILLED. SEE HIGHLIGHTED SECTIONS OF **SHEETS MARKED #2** FROM PA 101-0031.

PUT IN SIMPLE TERMS, WHAT THIS HAS CAUSED, IS THAT IF YOUR TOWN HAS BEEN LUCKY ENOUGH TO LAND A FULFILLMENT CENTER **(SEE MAP PROVIDED THAT IS LIKELY OUTDATED NOW)** YOU HAVE ESSENTIALLY WON THE SALES TAX LOTTERY. YOU WILL SIPHEN OFF ALL THE SALES TAXES THAT OTHER ILLINOIS TOWNS WOULD HAVE RECEIVED. MONEE IS JUST THE POSTER CHILD FOR THIS ISSUE. THEIR SALES TAXES BEFORE THIS CHANGE WERE ABOUT \$100K PER MONTH, WHILE THE ARE NOW TAKING IN WELL OVER ONE MILLION DOLLARS PER MONTH. I TRIED TO ISOLATE THIS SAME CIRCUMSTANCE IN OTHER AMAZON TOWNS, BUT MY EFFORTS WERE HAMPERED BECAUSE I DO NOT KNOW WHEN THEIR AMAZON OPERATIONS STARTED. ALSO, MOST WERE IN LARGER COMMUNITIES AND ALREADY COLLECTING MUCH LARGER SALES TAXES THAN MONEE, AND NOTICING A LARGE INCREASE IS HARDER TO DECTECT IN THOSE TOWNS.

I HAVE INCLUDED ADDITIONAL EXCERPTS FROM THE "MARKET FACILITATOR" LEGISLATION FOR YOU REVIEW AND REFERENCE **LABELED AS ITEM #3.**

NOW FOR THE GOOD NEWS! AT THE REQUEST OF REP. DELUCA I WAS ASKED TO PRODUCE A WRITTEN DRAFT OF WORDING THAT SHOULD

REVERSE THIS PROBLEM WHICH IS **LABELED AS ITEM #4**. IT WAS
PREPARED BY MY VILLAGE ATTORNEY, AND IT IS SIMPLE AND STRAIGHT
FORWARD AND IS OFFERED TO THE COMMITTEE AS A STARTING POINT
FOR CHANGE.



Illinois Department of Revenue

Important Allocation Information for Local Governments and Taxing Districts in Regard to the Leveling the Playing Field for Illinois Retail Act

Attn: LOCAL GOVERNMENTS and TAXING DISTRICTS

Under Illinois Public Acts 101-0031 and 101-0604, remote retailers or marketplace facilitators that meet or exceed the tax remittance thresholds are engaged in the business of selling at retail at the location where tangible personal property is delivered ("destination-based"). As of January 1, 2021, sales made by these remote retailers or marketplace facilitators will now be taxed at the "destination-based" rates, while sales made by Illinois retailers will continue to be taxed at "origin-based" rates.

"Destination-based" allocations will be made based on the taxing district of the destination address, whereas "origin-based" allocations are made based on the taxing district of the location where the sale occurred (*e.g.* physical storefront, warehouse). For taxing district taxes to be imposed on sales made by remote retailers or marketplace facilitators, the destination address must be located in the taxing district.

For example*:

MerchanDICE is a remote retailer specializing in gaming supplies, is located in Missouri, and meets one of the tax remittance thresholds. A Springfield resident makes a purchase from *MerchanDICE* that ships from a Missouri warehouse to his Springfield address. The purchase will be taxed at the "destination-based" rate in effect at the purchaser's Springfield address. If the purchaser's location is in the Springfield taxing district, the rate would be 9.75% (6.25% State tax + 2.5% Home Rule tax + 1% County School Facility tax). From this sale, the breakdown of allocations is:

- State of Illinois receives 5% State sales tax (part of the 6.25% State tax),
- Springfield receives 1% Municipality tax (part of the 6.25% State tax) and 2.5% Home Rule tax,
- Sangamon County receives 0.25% County sales tax (part of the 6.25% State tax), and
- Regional Office of Education receives 1% County School Facility tax.

If that same Springfield resident makes a similar purchase from *EnDICEment*, a retailer located in Edwardsville, the purchase will be taxed at the origin rate because *EnDICEment* is an Illinois retailer, regardless if the item was purchased online through *EnDICEment*'s website or purchased at the physical store. (If the sale was made over a marketplace and the marketplace meets a tax remittance threshold, the sale would be taxed at the "destination-based" rate and would be the responsibility of the marketplace facilitator.) The origin rate is the rate in effect at the *EnDICEment*'s address in Edwardsville. If *EnDICEment* is located in the Edwardsville (MED) taxing district, the rate would be 7.35% (6.25% State tax + 0.5% Home Rule tax + 0.25% County Flood Prevention + 0.25% Metro East Mass Transit tax + 0.1% Metro East Park and Recreation tax). The breakdown of allocations is:

- State of Illinois receives 5% State sales tax (part of the 6.25% State tax),
- Edwardsville receives 1% Municipality tax (part of the 6.25% State tax) and 0.5% Home Rule tax,
- Madison County receives 0.25% County sales tax (part of the 6.25% State tax) and 0.25% County Flood Prevention tax,
- Metro East Mass Transit District receives 0.25% Metro East Mass Transit tax, and
- Metro East Park and Recreation District receives 0.1% Metro East Park and Recreation tax.

* Tax rates in the examples are current as of 2/2021.

Continued on next page.

Important Allocation Information for Local Governments and Taxing Districts in Regard to the Leveling the Playing Field for Illinois Retail Act

How do I confirm that an address is coded to the proper taxing jurisdiction?

If a local government or taxing district wants to confirm that an address is coded to the correct taxing jurisdiction, they can use our new address-specific tax rate finder at mytax.illinois.gov.

Furthermore, the Illinois Department of Revenue (IDOR) will provide maps to each local government for review and approval of their boundaries prior to February 1, 2022, and by February 1st of each year after. 35 ILCS 185/5-30(c).

How often does IDOR update its tax rate database?

The tax rate database will be updated twice per year (January 1 and July 1).

What do I do if I find an address that is coded incorrectly?

If a local government or taxing district finds an address that is coded to the wrong taxing jurisdiction, they should contact the Local Tax Allocation Division (LTAD) at (217) 785-6518 or at Rev.Localtax@illinois.gov. Address changes must be received by April 1 to be reflected in the July 1 tax rate database update and October 1 to be reflected in the January 1 tax rate database update.

Will you re-allocate tax money for remote sales that were made to an incorrectly coded address?

Unlike current misallocations, remote sales made to an address coded incorrectly in IDOR's tax rate database will not be re-allocated. The address will need to be corrected by LTAD and the change will be reflected in the next database update. If an address is coded incorrectly, contact the LTAD at (217) 785-6518 or at Rev.Localtax@illinois.gov.

Where can I go to find more information?

For information about Local Tax Allocations, visit the Local Tax Allocations page at tax.illinois.gov.

To access the tax rate finder, visit mytax.illinois.gov.

For more information on the Leveling the Playing Field for Illinois Retail Act, visit the Resource Page for the "Leveling the Playing Field for Illinois Retail Act" at our website at tax.illinois.gov.

**JULY 2018 - JUNE 2019 DISBURSEMENTS
MAY 2018 - APRIL 2019 COLLECTIONS**

Tax	Vendor #	July	August	September	October	November	December	January	February	March	April	May	June	FY Total
MONEE	390005690	32,928.15	43,151.28	43,294.49	50,124.03	42,894.77	47,897.06	48,926.18	43,736.66	46,048.81	41,722.95	38,244.35	45,859.29	524,828.02
MONEE	390005690	47,822.00	61,357.04	63,067.94	64,242.57	59,612.68	61,839.48	59,944.36	53,240.01	59,360.23	51,743.70	51,472.46	63,997.64	697,700.11

**JULY 2019 - JUNE 2020 DISBURSEMENTS
MAY 2019 - APRIL 2020 COLLECTIONS**

Tax	Vendor #	July	August	September	October	November	December	January	February	March	April	May	June	FY Total
MONEE	390005690	259,822.75	258,839.33	271,310.92	286,625.63	278,360.92	238,936.18	253,585.90	269,576.14	300,677.49	263,512.88	262,734.95	228,409.69	3,172,392.76
MONEE	390005690	317,420.67	307,780.09	345,965.58	344,831.60	334,950.33	284,188.09	298,154.67	310,613.06	343,144.30	311,919.94	312,937.97	278,680.81	3,790,387.11

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JULY 2018 - JUNE 2019 DISBURSEMENTS
MAY 2018 - APRIL 2019 COLLECTIONS

Tax	Vendor #	JULY 2018 - JUNE 2019 DISBURSEMENTS												MAY 2018 - APRIL 2019 COLLECTIONS												FY Total
		July	August	September	October	November	December	January	February	March	April	May	June													
MONEE	390005690	32,928.15	43,151.28	43,294.49	50,124.03	42,894.77	47,897.06	48,926.18	43,736.66	46,048.81	41,722.95	38,244.35	45,859.29													524,828.02
MONEE	390005690	47,822.00	61,357.04	63,067.94	64,242.57	59,612.68	61,839.48	59,944.36	53,240.01	59,360.23	51,743.70	51,472.46	63,997.64													697,700.11

JULY 2019 - JUNE 2020 DISBURSEMENTS
MAY 2019 - APRIL 2020 COLLECTIONS

Tax	Vendor #	JULY 2019 - JUNE 2020 DISBURSEMENTS												MAY 2019 - APRIL 2020 COLLECTIONS												FY Total
		July	August	September	October	November	December	January	February	March	April	May	June													
MONEE	390005690	259,822.75	258,839.33	271,310.92	286,625.63	278,360.92	238,936.18	253,585.90	269,576.14	300,677.49	263,512.88	262,734.95	228,409.69													3,172,392.78
MONEE	390005690	317,420.67	307,780.09	345,965.58	344,831.60	334,950.33	284,188.09	298,154.67	310,613.06	343,144.30	311,919.94	312,937.97	278,480.81													3,790,387.11

2020-2021 - \$4,139,781
2021 - DATE - \$5,790,588 - SEP 2021 - \$2,473,514
HMR @ 1% = 46-47% OF ACTUAL TOTAL SALES TAX COLLECTED

PUBLIC ACT 101-0031

"Remote retailer" means a retailer located outside of this State that does not maintain within this State, directly or by a subsidiary, an office, distribution house, sales house, warehouse or other place of business, or any agent or other representative operating within this State under the authority of the retailer or its subsidiary, irrespective of whether such place of business or agent is located here permanently or temporarily or whether such retailer or subsidiary is licensed to do business in this State.

(Source: P.A. 98-628, eff. 1-1-15; 98-1080, eff. 8-26-14.)

(35 ILCS 120/2) (from Ch. 120, par. 441)

Sec. 2. Tax imposed.

(a) A tax is imposed upon persons engaged in the business of selling at retail tangible personal property, including computer software, and including photographs, negatives, and positives that are the product of photoprocessing, but not including products of photoprocessing produced for use in motion pictures for public commercial exhibition. Beginning January 1, 2001, prepaid telephone calling arrangements shall be considered tangible personal property subject to the tax imposed under this Act regardless of the form in which those arrangements may be embodied, transmitted, or fixed by any method now known or hereafter developed. Sales of (1) electricity delivered to customers by wire; (2) natural or artificial gas that is delivered to customers through pipes, pipelines, or mains; and (3) water that is delivered to customers through pipes, pipelines, or mains are not subject to tax under this Act. The provisions of this amendatory Act of the 98th General Assembly are declaratory of existing law as to the meaning and scope of this Act.

(b) Beginning on July 1, 2020, a remote retailer is engaged in the occupation of selling at retail in Illinois for purposes of this Act, if:

(1) the cumulative gross receipts from sales of tangible personal property to purchasers in Illinois are \$100,000 or more; or

(2) the retailer enters into 200 or more separate transactions for the sale of tangible personal property to purchasers in Illinois.

Remote retailers that meet or exceed the threshold in either paragraph (1) or (2) above shall be liable for all

applicable State and locally imposed retailers' occupation taxes on all retail sales to Illinois purchasers.

The remote retailer shall determine on a quarterly basis, ending on the last day of March, June, September, and December, whether he or she meets the criteria of either paragraph (1) or (2) of this subsection for the preceding 12-month period. If the retailer meets the criteria of either paragraph (1) or (2) for a 12-month period, he or she is considered a retailer maintaining a place of business in this State and is required to collect and remit the tax imposed under this Act and all retailers' occupation tax imposed by local taxing jurisdictions in Illinois, provided such local taxes are administered by the Department, and to file all applicable returns for one year. At the end of that one-year period, the retailer shall determine whether the retailer met the criteria of either paragraph (1) or (2) for the preceding 12-month period. If the retailer met the criteria in either paragraph (1) or (2) for the preceding 12-month period, he or she is considered a retailer maintaining a place of business in this State and is required to collect and remit all applicable State and local retailers' occupation taxes and file returns for the subsequent year. If, at the end of a one-year period, a retailer that was required to collect and remit the tax imposed under this Act determines that he or she did not meet the criteria in either paragraph (1) or (2) during the preceding 12-month period, then the retailer shall subsequently determine on a quarterly basis, ending on the last day of March, June, September, and December, whether he or she meets the criteria of either paragraph (1) or (2) for the preceding 12-month period.

(Source: P.A. 98-583, eff. 1-1-14.)

(35 ILCS 120/2-12)

Sec. 2-12. Location where retailer is deemed to be engaged in the business of selling. The purpose of this Section is to specify where a retailer is deemed to be engaged in the business of selling tangible personal property for the purposes of this Act, the Use Tax Act, the Service Use Tax Act, and the Service Occupation Tax Act, and for the purpose of collecting any other local retailers' occupation tax administered by the Department. This Section applies only with respect to the particular selling activities described in the following paragraphs. The provisions of this Section are not intended to,

the purchased food, beverage or other tangible personal property immediately.

(4) Minerals. A producer of coal or other mineral mined in Illinois is deemed to be engaged in the business of selling at the place where the coal or other mineral mined in Illinois is extracted from the earth. With respect to minerals (i) the term "extracted from the earth" means the location at which the coal or other mineral is extracted from the mouth of the mine, and (ii) a "mineral" includes not only coal, but also oil, sand, stone taken from a quarry, gravel and any other thing commonly regarded as a mineral and extracted from the earth. This paragraph does not apply to coal or another mineral when it is delivered or shipped by the seller to the purchaser at a point outside Illinois so that the sale is exempt under the United States Constitution as a sale in interstate or foreign commerce.

(5) A retailer selling tangible personal property to a nominal lessee or bailee pursuant to a lease with a dollar or other nominal option to purchase is engaged in the business of selling at the location where the property is first delivered to the lessee or bailee for its intended use.

(6) Beginning on July 1, 2020, for the purposes of determining the correct local retailers' occupation tax rate, retail sales made by a remote retailer that meet or exceed the thresholds established in paragraph (1) or (2) of subsection (b) of Section 2 of this Act shall be deemed to be made at the Illinois location to which the tangible personal property is shipped or delivered or at which possession is taken by the purchaser.

(Source: P.A. 98-1098, eff. 8-26-14; 99-126, eff. 7-2

(10) Beginning January 1, 2020, a marketplace facilitator that meets a threshold set forth in subsection (b) of ~~as defined in~~ Section 2d of this Act.

"Bulk vending machine" means a vending machine, containing unsorted confections, nuts, toys, or other items designed primarily to be used or played with by children which, when a coin or coins of a denomination not larger than \$0.50 are inserted, are dispensed in equal portions, at random and without selection by the customer.

(Source: P.A. 100-587, eff. 6-4-18; 101-9, eff. 6-5-19; 101-31, eff. 1-1-20; revised 7-11-19.)

(35 ILCS 105/2d)

Sec. 2d. Marketplace facilitators and marketplace sellers.

(a) As used in this Section:

"Affiliate" means a person that, with respect to another person: (i) has a direct or indirect ownership interest of more than 5 percent in the other person; or (ii) is related to the other person because a third person, or a group of third persons who are affiliated with each other as defined in this subsection, holds a direct or indirect ownership interest of more than 5% in the related person.

"Marketplace" means a physical or electronic place, forum, platform, application, or other method by which a marketplace seller sells or offers to sell items.

"Marketplace facilitator" means a person who, pursuant to an agreement with an unrelated third-party marketplace seller, directly or indirectly through one or more affiliates facilitates a retail sale by an unrelated third party marketplace seller by:

(1) listing or advertising for sale by the marketplace seller in a marketplace, tangible personal property that is subject to tax under this Act; and

(2) either directly or indirectly, through agreements or arrangements with third parties, collecting payment from the customer and transmitting that payment to the marketplace seller regardless of whether the marketplace facilitator receives compensation or other consideration in exchange for its services.

~~"Marketplace facilitator" means a person who, pursuant to an agreement with a marketplace seller, facilitates sales of tangible personal property by that marketplace seller. A person~~

~~facilitates a sale of tangible personal property by, directly or indirectly through one or more affiliates, doing both of the following: (i) listing or otherwise making available for sale the tangible personal property of the marketplace seller through a marketplace owned or operated by the marketplace facilitator; and (ii) processing sales or payments for marketplace sellers.~~

"Marketplace seller" means a person that sells or offers to sell tangible personal property through a marketplace operated by an unrelated third-party marketplace facilitator.

(b) Beginning on January 1, 2020, a marketplace facilitator who meets either of the following thresholds ~~criteria~~ is considered the retailer for ~~of~~ each sale of tangible personal property made through its ~~on the~~ marketplace:

(1) the cumulative gross receipts from sales of tangible personal property to purchasers in Illinois by the marketplace facilitator and by marketplace sellers selling through the marketplace are \$100,000 or more; or

(2) the marketplace facilitator and marketplace sellers selling through the marketplace cumulatively enter into 200 or more separate transactions for the sale of tangible personal property to purchasers in Illinois.

A marketplace facilitator shall determine on a quarterly basis, ending on the last day of March, June, September, and December, whether he or she meets the threshold ~~criteria~~ of either paragraph (1) or (2) of this subsection (b) for the preceding 12-month period. If the marketplace facilitator meets the threshold ~~criteria~~ of either paragraph (1) or (2) for a 12-month period, he or she is considered a retailer maintaining a place of business in this State and is required to collect and remit the tax imposed under this Act and file returns for one year. At the end of that one-year period, the marketplace facilitator shall determine whether the marketplace facilitator met the threshold ~~criteria~~ of either paragraph (1) or (2) during the preceding 12-month period. If the marketplace facilitator met the threshold ~~criteria~~ in either paragraph (1) or (2) for the preceding 12-month period, he or she is considered a retailer maintaining a place of business in this State and is required to collect and remit the tax imposed under this Act and file returns for the subsequent year. If at the end of a one-year period a marketplace facilitator that was required to collect and remit the tax imposed under this Act determines that he or she did not meet

the threshold criteria in either paragraph (1) or (2) during the preceding 12-month period, the marketplace facilitator shall subsequently determine on a quarterly basis, ending on the last day of March, June, September, and December, whether he or she meets the threshold criteria of either paragraph (1) or (2) for the preceding 12-month period.

(c) Beginning on January 1, 2020 a marketplace facilitator considered to be the retailer pursuant to that meets either of the thresholds in subsection (b) of this Section is considered the retailer with respect to ~~of~~ each sale made through its marketplace and is liable for collecting and remitting the tax under this Act on all such sales. The marketplace facilitator who is considered to be the retailer under subsection (b) for sales made through its marketplace has all the rights and duties, and is required to comply with the same requirements and procedures, as all other retailers maintaining a place of business in this State who are registered or who are required to be registered to collect and remit the tax imposed by this Act with respect to such sales.

(d) A marketplace facilitator shall:

(1) certify to each marketplace seller that the marketplace facilitator assumes the rights and duties of a retailer under this Act with respect to sales made by the marketplace seller through the marketplace; and

(2) collect taxes imposed by this Act as required by Section 3-45 of this Act for sales made through the marketplace.

(e) A marketplace seller shall retain books and records for all sales made through a marketplace in accordance with the requirements of Section 11.

(f) A marketplace seller shall furnish to the marketplace facilitator information that is necessary for the marketplace facilitator to correctly collect and remit taxes for a retail sale. The information may include a certification that an item being sold is taxable, not taxable, exempt from taxation, or taxable at a specified rate. A marketplace seller shall be held harmless for liability for the tax imposed under this Act when a marketplace facilitator fails to correctly collect and remit tax after having been provided with information by a marketplace seller to correctly collect and remit taxes imposed under this Act.

(g) ~~If Except as provided in subsection (h), if~~ the marketplace facilitator demonstrates to the satisfaction of

the Department that its failure to correctly collect and remit tax on a retail sale resulted from the marketplace facilitator's good faith reliance on incorrect or insufficient information provided by a marketplace seller, it shall be relieved of liability for the tax on that retail sale. In this case, a marketplace seller is liable for any resulting tax due.

(h) ~~(Blank). A marketplace facilitator and marketplace seller that are affiliates, as defined by subsection (a), are jointly and severally liable for tax liability resulting from a sale made by the affiliated marketplace seller through the marketplace.~~

(i) This Section does not affect the tax liability of a purchaser under this Act.

(j) ~~(Blank). The Department may adopt rules for the administration and enforcement of the provisions of this Section.~~

(k) A marketplace facilitator required to collect taxes imposed under this Section and this Act on retail sales made through its marketplace shall be liable to the Department for such taxes, except when the marketplace facilitator is relieved of the duty to remit such taxes by virtue of having paid to the Department taxes imposed by the Retailers' Occupation Tax Act upon his or her gross receipts from the same transactions.

(l) If, for any reason, the Department is prohibited from enforcing the marketplace facilitator's duty under this Act to collect and remit taxes pursuant to this Section, the duty to collect and remit such taxes reverts to the marketplace seller that is a retailer maintaining a place of business in this State pursuant to Section 2.

(Source: P.A. 101-9, eff. 6-5-19.)

Section 15-15. The Retailers' Occupation Tax Act is amended by changing Sections 1, 2, and 2-12 as follows:

(35 ILCS 120/1) (from Ch. 120, par. 440)

Sec. 1. Definitions. "Sale at retail" means any transfer of the ownership of or title to tangible personal property to a purchaser, for the purpose of use or consumption, and not for the purpose of resale in any form as tangible personal property to the extent not first subjected to a use for which it was purchased, for a valuable consideration: Provided that the property purchased is deemed to be purchased for the purpose of resale, despite first being used, to the extent to which it is resold as an ingredient of an intentionally produced product or

~~Section 2 of this Act shall be deemed to be made at the Illinois location to which the tangible personal property is shipped or delivered or at which possession is taken by the purchaser.~~

(7) Beginning January 1, 2021, a marketplace facilitator facilitating sales of tangible personal property that meet or exceed one of the thresholds established in paragraph (1) or (2) of subsection (c) of Section 2 of this Act is deemed to be engaged in the business of selling at the Illinois location to which the tangible personal property is shipped or delivered or at which possession is taken by the purchaser when the sale is made by a marketplace seller on the marketplace facilitator's marketplace.

(Source: P.A. 101-31, eff. 6-28-19.)

Section 15-20. The Leveling the Playing Field for Illinois Retail Act is amended by changing Sections 5-5, 5-15, 5-20, 5-25, and 5-30 and by adding Section 5-27 as follows:

(35 ILCS 185/5-5)

Sec. 5-5. Findings. The General Assembly finds that certified service providers and certified automated systems simplify use and occupation tax compliance for remote retailers ~~out-of-state sellers~~, which fosters higher levels of accurate tax collection and remittance and generates administrative savings and new marginal tax revenue for both State and local taxing jurisdictions. By making the services of certified service providers and certified automated systems available to remote retailers without charge, other than their retailer customer's retail discount, as provided in this Act, the State will substantially eliminate the burden on those remote retailers to collect and remit both State and local taxing jurisdiction use and occupation taxes. While providing a means for remote retailers to collect and remit tax on an even basis with Illinois retailers, this Act also protects existing local tax revenue streams by retaining origin sourcing for all transactions by retailers maintaining a physical presence in Illinois.

(Source: P.A. 101-31, eff. 6-28-19.)

(35 ILCS 185/5-15)

The Leveling the Playing Field for Illinois Retail Act became effective on January 1, 2021 and amended sales tax collection for remote sellers by requiring the payment of Illinois sales tax based upon destination. Marketplace facilitator's sales tax collection became effective on January 1, 2020 pursuant to PA 101-0009. However, the current law fails to provide the desired truly fair Illinois sales tax collection in that the point of sale for remote retailers as well as marketplace facilitators, such as Walmart and Amazon, should be destination based allocation as the 'retail sale' is complete when the tangible personal property is transferred to the purchaser for use or consumption for a valuable consideration and this occurs upon reaching the final destination.

The below described statutory amendment will achieve this desired end.

The following are the pertinent amendments that were a part of Public Act 101-0031:

(6) Beginning on July 1, 2020, for the purposes of determining the correct local retailers' occupation tax rate, retail sales made by a remote retailer that meet or exceed the thresholds established in paragraph (1) or (2) of subsection (b) of Section 2 of this Act shall be deemed to be made at the Illinois location to which the tangible personal property is shipped or delivered or at which possession is taken by the purchaser.

(b) Beginning on July 1, 2020, a remote retailer is engaged in the occupation of selling at retail in Illinois for purposes of this Act, if:
(1) the cumulative gross receipts from sales of tangible personal property to purchasers in Illinois are \$100,000 or more; or
(2) the retailer enters into 200 or more separate transactions for the sale of tangible personal property to purchasers in Illinois.
Remote retailers that meet or exceed the threshold in either paragraph (1) or (2) above shall be liable for all applicable State and locally imposed retailers' occupation taxes on all retail sales to Illinois purchasers.

"Remote retailer" means a retailer located outside of this State that does not maintain within this State, directly or by a subsidiary, an office, distribution house, sales house, warehouse or other place of business, or any agent or other representative operating within this State under the authority
--

of the retailer or its subsidiary, irrespective of whether such
place of business or agent is located here permanently or
temporarily or whether such retailer or subsidiary is licensed
to do business in this State.

These three amendments to the Retailers' Occupation Tax Act were intended to establish taxation on internet sales made by Illinois residents. The first excerpt deals with location of sale, the second is establishing a minimum measure of sales for out of state entities and the third is the definition of a remote retailer. The problem is that Amazon is not a 'remote retailer' as defined due to the fact that they maintain offices and distribution houses and warehouses within the State of Illinois. (See third excerpt above) I see the problem as defining the location of sale as being final point of shipment.

Thus, amending the language adopted in PA 101-0031 as seen below is a solution:

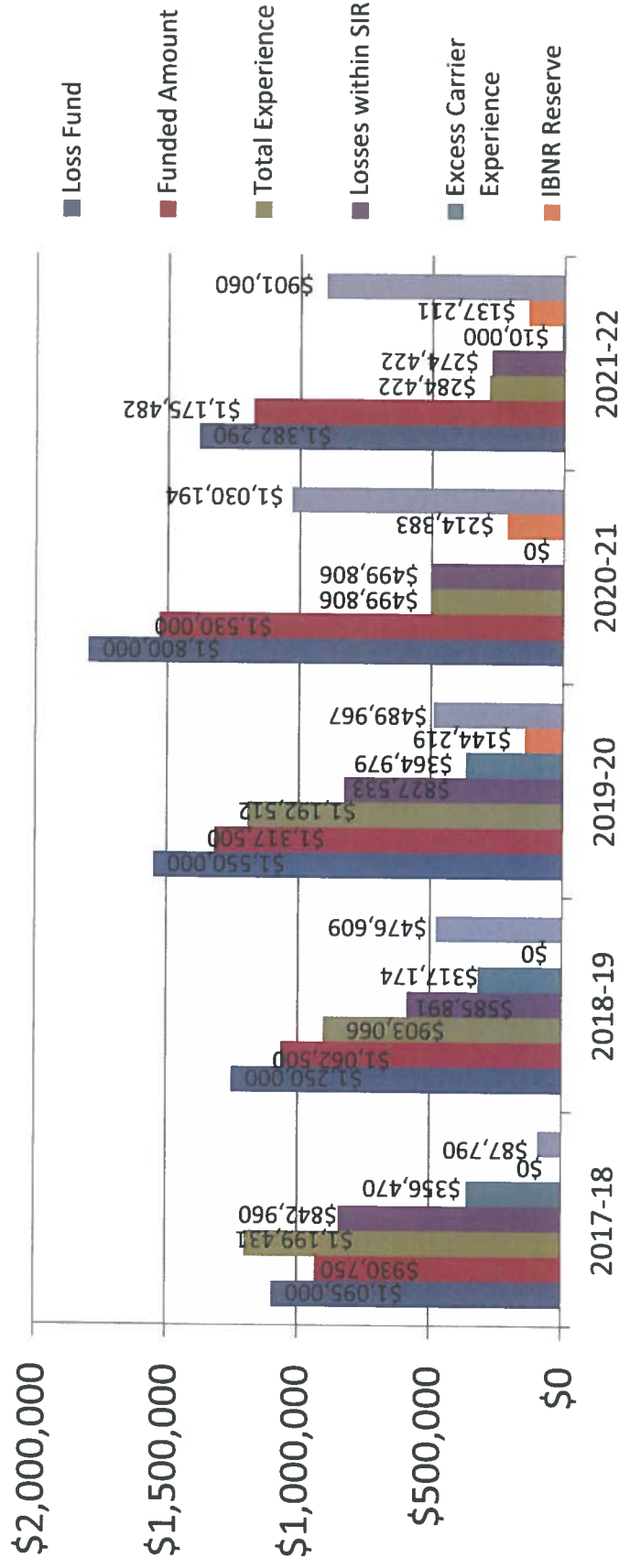
(6) Beginning on July 1, 2020, for the purposes of determining the correct local retailers' occupation tax rate, retail sales made by a remote retailer that meet or exceed the threshold established in paragraph (1) or (2) of subsection (b) of Section 2 of this Act, and where distribution houses or other facilities which merely receive and route tangible personal property to a final destination are utilized, the location of sale shall be deemed to be made at the **final** Illinois location to which the tangible personal property is shipped or delivered or at which possession is taken by the purchaser.

Alternatively, the paragraph (7) proposal you sent me may be used in conjunction with the following amendment suggestion:

(6) Beginning on July 1, 2020, for the purposes of determining the correct local retailers' occupation tax rate, retail sales made by a remote retailer that meet or exceed the threshold established in paragraph (1) or (2) of subsection (b) of Section 2 of this Act shall be deemed to be made at the Illinois location to which the tangible personal property is shipped or delivered or and at which possession is taken by the purchaser.

Illinois Municipal Insurance Cooperative-- IMIC

Loss Run Report as of July 1, 2022



KEY

- **Loss Fund** – The total amount the program collects at the beginning of every renewal term to pay claims within the program's SIR of \$150,000.
- **Funded Amount** – Actual amount collected based on annual funding levels selected by the IMIC Executive Board.
- **Total Experience** – The total amount of losses to date.
- **Losses Within the SIR** - The total amount of losses within the program's SIR of \$150,000.
- **Excess Carrier Experience** – Total amount paid for by the insurance companies above the groups SIR of \$250,000 per claim.
- **IBNR Reserve** – Incurred But Not Reported reserve amount developed by Alternative Service Concepts.
- **Amount Remaining** – Difference between the funded amount and the losses within the SIR.
- **Funds Utilized** – Services paid for by the group out of the loss fund (to be provided by IMIC Accountant)

**ILLINOIS MUNICIPAL INSURANCE COOPERATIVE
STATEMENTS OF NET POSITION
JUNE 29, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash:		
Grundy Bank	\$ 291,576	\$ 24,157
Illinois Funds	1,447,676	1,180,998
Peoples National Bank of Kewanee	<u>141,019</u>	<u>1,413,665</u>
Total cash	1,880,271	2,618,820
Receivable from excess carriers	1,738,931	462,902
Prepaid expenses	<u>994,437</u>	<u>1,248,040</u>
Total assets	<u>\$ 4,613,639</u>	<u>\$ 4,329,762</u>
LIABILITIES AND NET POSITION		
Liabilities:		
Unpaid loss and loss adjustment expenses:		
Gross case unpaid losses	\$ 997,083	\$ 1,533,105
Recoverable on unpaid loss and loss adjustment expenses	(289,851)	(982,029)
Incurred but not reported	<u>831,622</u>	<u>838,230</u>
Total unpaid loss and loss adjustment expenses	1,538,854	1,389,306
Unearned contributions	<u>1,594,505</u>	<u>2,009,190</u>
Total liabilities	3,133,359	3,398,496
Net position	<u>1,480,280</u>	<u>931,266</u>
Total liabilities and net position	<u>\$ 4,613,639</u>	<u>\$ 4,329,762</u>

See accountant's compilation report.

**ILLINOIS MUNICIPAL INSURANCE COOPERATIVE
RATIO ANALYSIS
JUNE 29, 2022**

Contributions to net position:

Policy year:	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>(Annualized) 2022</u>
Net contributions	\$ 1,387,909	\$ 1,654,265	\$ 1,872,624	\$ 1,432,164
Net position	273,948	318,001	1,325,098	1,635,462
Ratio	5.07	5.20	1.41	0.88

See accountant's compilation report.

LEGAL DESCRIPTION - PERMANENT EASEMENT

THAT PART OF LOT 7 IN BLOCK 2 IN D. VAN VOORHIS SUBDIVISION, BEING A SUBDIVISION OF PART OF SECTION 16, TOWNSHIP 33 NORTH, RANGE 14 EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED DECEMBER 23, 1993 IN BOOK 11 OF ILLINOIS STATE PLANE COORDINATE SYSTEM, EAST ZONE, NAD83 (2011 ADJUSTMENT), WITH A COMBINED FACTOR OF 0.999975, DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHWEST CORNER OF SAID LOT 7 IN BLOCK 2, THENCE ON AN ILLINOIS COORDINATE SYSTEM NAD 83 (2011) EAST BEARING OF NORTH 88 DEGREES 04 MINUTES 16 SECONDS EAST ALONG THE NORTH LINE OF SAID LOT 7, A DISTANCE OF 12.25 FEET; THENCE SOUTH 00 DEGREES 27 MINUTES 24 SECONDS WEST, A DISTANCE OF 14.41 FEET; THENCE SOUTH 89 DEGREES 32 MINUTES 36 SECONDS WEST, A DISTANCE OF 12.27 FEET; THENCE WEST ALONG THE WEST LINE OF SAID LOT 7, A DISTANCE OF 14.31 FEET TO THE POINT OF BEGINNING, IN WILL COUNTY, ILLINOIS.

PLAT OF EASEMENT

LEGAL DESCRIPTION - TEMPORARY EASEMENT

THAT PART OF LOT 7 IN BLOCK 2 IN D. VAN VOORHIS SUBDIVISION, BEING A SUBDIVISION OF PART OF SECTION 16, TOWNSHIP 33 NORTH, RANGE 14 EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED DECEMBER 23, 1993 IN BOOK 11 OF ILLINOIS STATE PLANE COORDINATE SYSTEM, EAST ZONE, NAD83 (2011 ADJUSTMENT), WITH A COMBINED FACTOR OF 0.999975, DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF SAID LOT 7 IN BLOCK 2, THENCE ON AN ILLINOIS COORDINATE SYSTEM NAD 83 (2011) EAST BEARING OF NORTH 88 DEGREES 04 MINUTES 16 SECONDS EAST ALONG THE NORTH LINE OF SAID LOT 7, A DISTANCE OF 12.25 FEET; THENCE SOUTH 00 DEGREES 27 MINUTES 24 SECONDS WEST, A DISTANCE OF 14.41 FEET; THENCE SOUTH 89 DEGREES 32 MINUTES 36 SECONDS WEST, A DISTANCE OF 12.27 FEET; THENCE WEST ALONG THE WEST LINE OF SAID LOT 7, A DISTANCE OF 14.31 FEET TO THE POINT OF BEGINNING, IN WILL COUNTY, ILLINOIS.

OWNER'S CERTIFICATE

STATE OF ILLINOIS)
COUNTY WILL) S.S.

THIS IS TO CERTIFY THAT THE VILLAGE OF BEECHER, ILLINOIS, IS THE OWNER OF THE LAND DESCRIBED IN THE FOREGOING INSTRUMENT, AND THAT IT HAS CAUSED THE SAME TO BE PLATTED, AS INDICATED THEREON, FOR THE USES AND PURPOSES THEREIN SET FORTH, AND IT DOES HEREBY ACKNOWLEDGE AND ADOPT THE SAME UNDER THE STYLE AND TITLE THEREON INDICATED.

DATED THIS _____ DAY OF _____, 20____

Marcy Meyer, Village President

Janet Conner, Village Clerk

NOTARY CERTIFICATE

STATE OF ILLINOIS)
COUNTY OF WILL) S.S.

I, FORESAD, DO HEREBY CERTIFY MARCY MEYER, VILLAGE PRESIDENT AND JANET CONNER, VILLAGE CLERK, ARE PERSONALLY KNOWN TO ME TO BE THE SAME PERSONS WHOSE NAMES ARE SUBSCRIBED TO THE FOREGOING INSTRUMENT, AND I AM A NOTARY PUBLIC IN AND FOR SAID COUNTY IN THE STATE OF ILLINOIS, AND I DO HEREBY CERTIFY THAT THEY SIGNED THE FOREGOING INSTRUMENT ON THIS DAY AND VOLUNTARILY ACT FOR THE USES AND PURPOSES THEREIN SET FORTH.

GIVEN UNDER MY HAND AND NOTARY SEAL THIS _____ DAY OF _____, 20____

NOTARY PUBLIC

(SEAL)

STATE OF ILLINOIS
COUNTY OF SACHERY

I HEREBY CERTIFY THAT I HAVE PREPARED THE FOREGOING PLAT OF EASEMENT IN ACCORDANCE WITH THE PROVISIONS OF THE EASEMENT ACT OF THE VILLAGE OF BEECHER, ILLINOIS, AND THAT THE PLAT IS A CORRECT REPRESENTATION THEREOF.

DRAWINGS ARE SHOWN IN FEET AND DECIMAL PARTS THEREOF.

BAXTER & WOODMAN CONSULTING ENGINEERS

DATE: July 22, 2022 BY: Anthony Woodman, P.L.L.C.

ANTHONY WOODMAN, P.L.L.C., P.E.

PROFESSIONAL LAND SURVEYOR

ILLINOIS NO. 035-003603

MY PROFESSIONAL LICENSE RENEWAL DATE IS 11/02/2022



LICENSE EXPIRES 11-30-2022

PLAT OF EASEMENT

BAXTER & WOODMAN
Consulting Engineers

6075 RIDGEWOOD ROAD • CRYSTAL LAKE, IL 60012
PHONE: 815-494-1260 • FAX: 815-455-9450

DRAWN BY: AEB

CHECKED BY: MAC

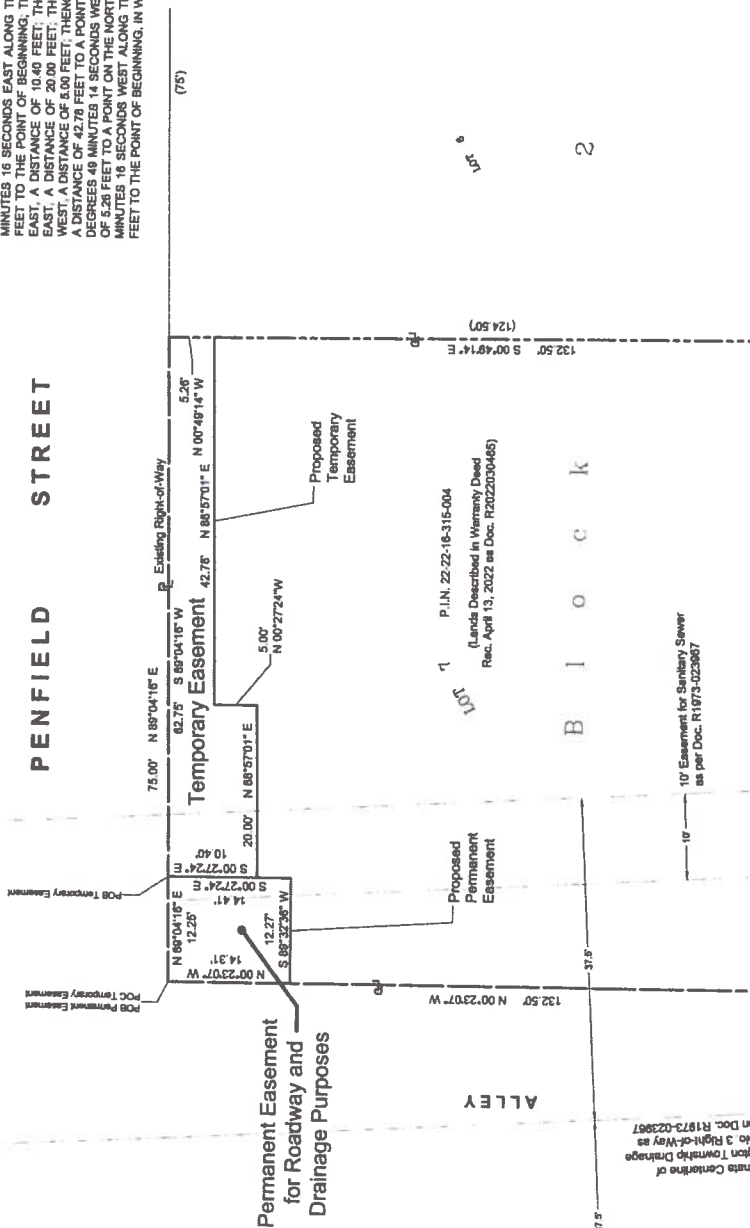
S-T-R: 16-33-14

CLIENT: Village of Beecher

SCALE: 1" = 20'

JOB NO:

130899



PLAT OF SURVEY

LEGAL DESCRIPTION

LOT 7 IN BLOCK 2 IN D.D. VAN VOORHIS' SUBDIVISION OF PART OF LOTS 9 AND 10 IN THE SCHOOL TRUSTEES' SUBDIVISION OF SECTION 16, TOWNSHIP 33 NORTH, RANGE 14, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED DECEMBER 23, 1903 IN PLAT BOOK 11, PAGE 79 AS DOCUMENT NO. 225543, IN WILL COUNTY, ILLINOIS.

ALSO ALL THAT PART OF THE NORTHERLY $\frac{1}{8}$ OF THE VACATED ALLEY LYING SOUTH OF AND ADJACENT TO SAID LOT 7, SITUATED IN THE COUNTY OF WILL AND THE STATE OF ILLINOIS.

Permanent Easement
hereby granted to the
Village of Beecher for roadway
and drainage purposes

PENFIELD STREET

ALLEY

Approximate Centerline of Washington Township
Drainage District No. 3 Right-of-Way as shown
on Doc. R1973-023967

132.50' Meas. & Rec.

P.I.N. 22-22-19-315-004

(Lands Described in Warranty Deed
Rec. April 13, 2022 as Doc. R2022030465)

132.50' Meas. & Rec.

LOT 7

B l o c k
2

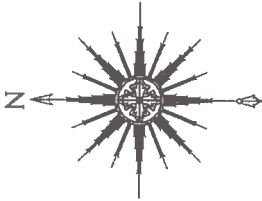
D. D. Van Voorhis Subdivision
(Recorded December 23, 1903 as Document 225543
in Book 11 of Plats, Page 79)

15' - 10" Easement for Sanitary Sewer
as per Doc. R1973-023967

76.01' Meas. & Rec.



Scale 1" = 20'



STATE OF ILLINOIS
COUNTY OF MCHENRY

I HEREBY CERTIFY THAT I HAVE SURVEYED THE ABOVE REFERENCED
SUBDIVISION AND THAT THE SAME IS A CORRECT REPRESENTATION
OF SAID SURVEY AND CONFORMS TO THE CURRENT ILLINOIS MINIMUM
STANDARDS FOR A BOUNDARY SURVEY.

DIMENSIONS ARE SHOWN IN FEET AND DECIMAL PARTS THEREOF.

BAXTER & WOODMAN CONSULTING ENGINEERS

DATE: July 22, 2022 BY: Anthony Banchin, P.E., P.S.
PROFESSIONAL LAND SURVEYOR
ILLINOIS NO. 035-003603

MY PROFESSIONAL LICENSE RENEWAL DATE IS 11/30/2022



"LICENSE EXPIRES 11-30-2022"

PLAT OF SURVEY

BAXTER & WOODMAN
CONSULTING ENGINEERS

607 RIDGEFIELD ROAD • CRIVELLO, ILL. 60011
PHONE: 815-491-1260 • FAX: 815-455-6450

DRAWN BY: AEB

CHECKED BY: MAC

S-T-R: 16-33-14

SCALE: 1" = 20'

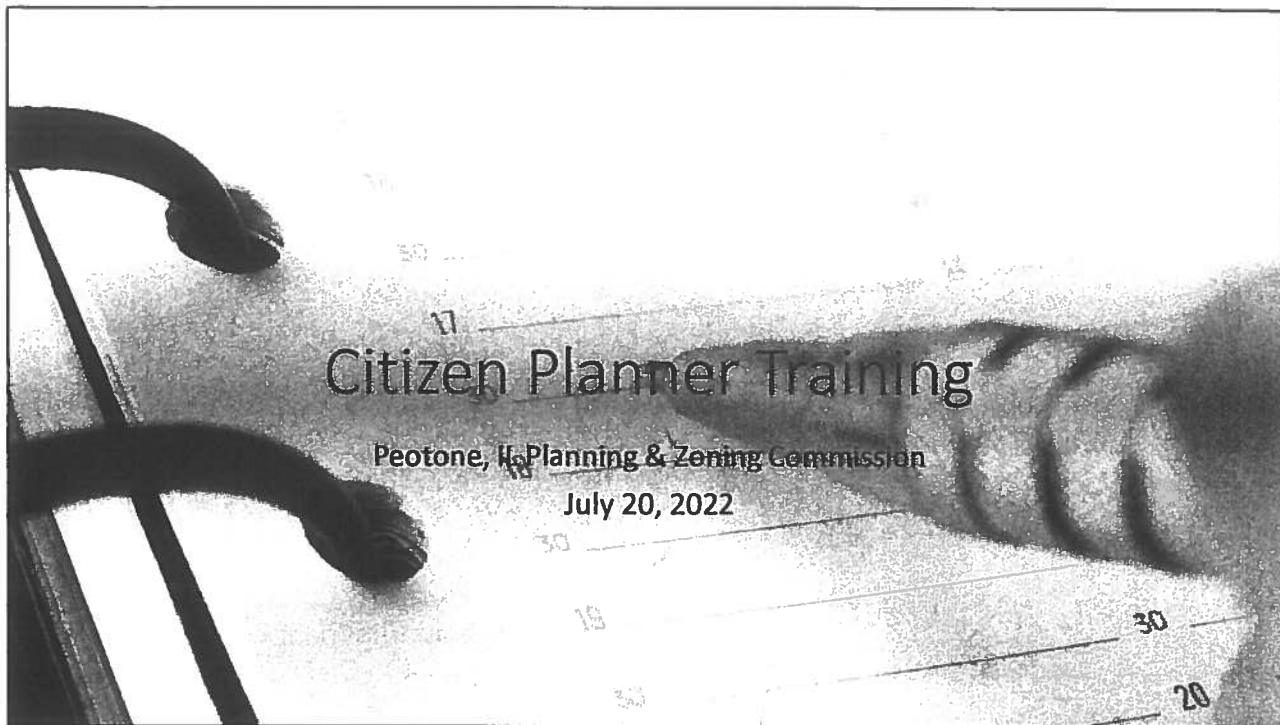
JOB NO:

130899

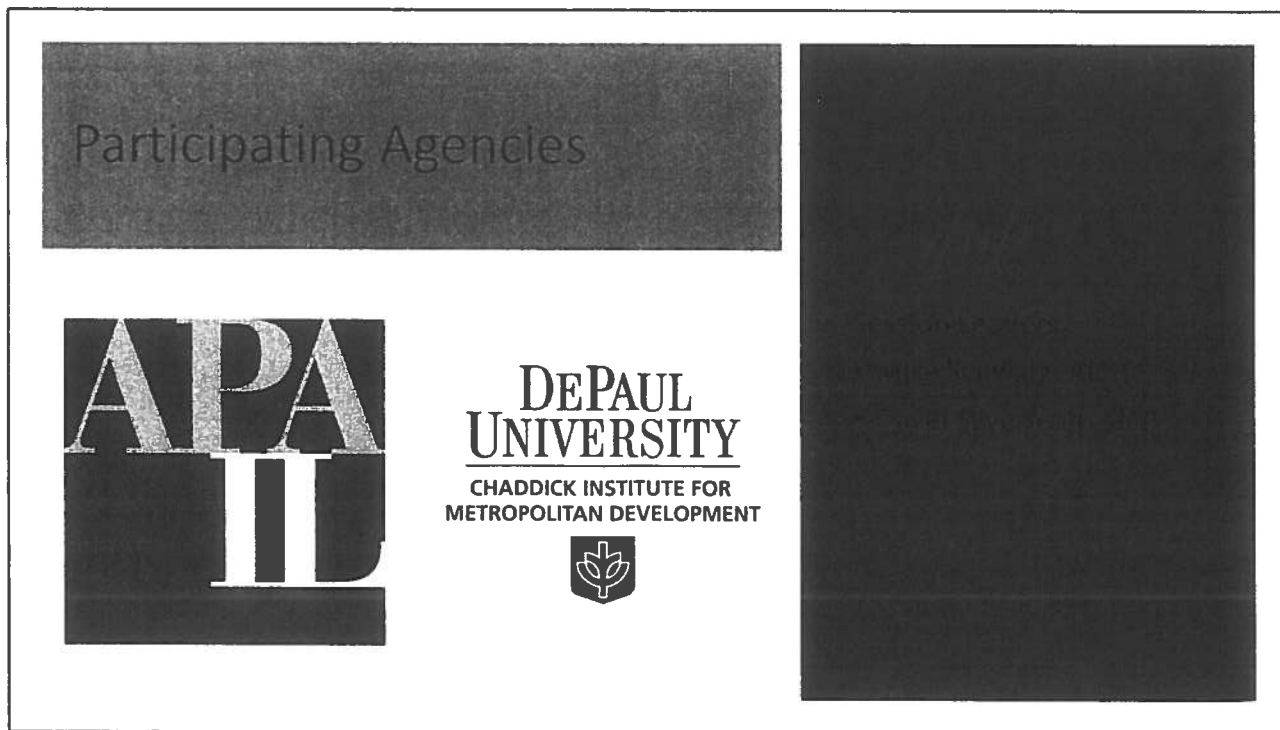
CLIENT: Village of Beecher

BUILDING PERMITS - JULY 2022

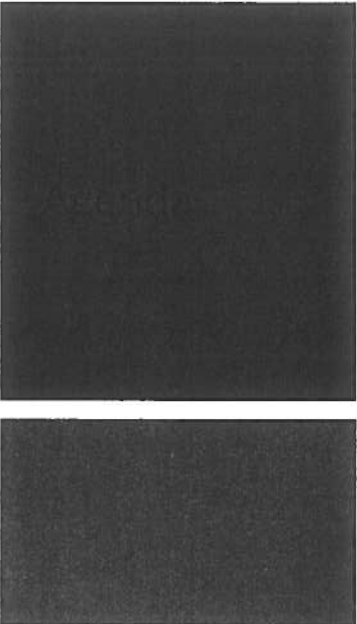
PERMIT #	OWNER NAME	ADDRESS	DATE	DESCRIPTION	COST	VALUE
92-22-06BPE	Pacholski	315 Lilac	07/01/2022	Pool	\$90.00	\$6,600.00
93-22-07B	Majoch	333 Miller	07/08/2022	Concrete driveway	\$85.00	\$10,000.00
94-22-07B	Morales	601 Penfield	07/08/2022	Asphalt driveway	\$85.00	\$3,200.00
95-22-07B	Thise	638 Dunbar	07/11/2022	Porch	\$85.00	\$300.00
96-22-07B	Lathus	652 Melrose	07/12/2022	Apt. reroof	\$181.50	\$15,000.00
97-22-07B	Krabbe	505 Country	07/12/2022	Roof	\$60.00	\$9,027.00
98-22-07B	Burgess	1595 Fox Hound	07/13/2022	Replace/widen asphalt	\$85.00	\$5,500.00
99-22-07B	Sissac	409 Maxwell	07/13/2022	Roof	\$60.00	\$21,500.00
100-22-07B	Scott	1606 Fox Hound	07/15/2022	Pool	\$90.00	\$500.00
101-22-07B	Nissen	442 Orchard	07/15/2022	Deck	\$85.00	\$6,500.00
102-22-07B	Prairie Pointe	452-462-472 Linden	07/18/2022	3-unit reroof	\$165.00	\$37,745.00
103-22-07BE	Guritz	261 Timbers Bluff	07/20/2022	Rooftop solar	\$297.00	\$22,259.00
104-22-07B	Sissac	409 Maxwell	07/20/2022	Fence	\$70.00	\$3,000.00
105-22-07BE	Cassello	613 Elliott	07/21/2022	Rooftop solar	\$185.00	\$7,011.00
106-22-07B	Grantz	518 Woodward	07/22/2022	Garage reroof	\$60.00	\$3,422.00
107-22-07B	Cook	222 Fairway	07/22/2022	Pergola/screen room	\$85.00	\$14,000.00
108-22-07BEPH	Castletown	406 Waterford	07/26/2022	New home	\$1,500.00	\$180,000.00
109-22-07BEPH	Castletown	1379 Clifton	07/26/2022	New home	\$1,500.00	\$180,000.00
110-22-07B	Burns	444 Indiana	07/28/2022	Roof	\$60.00	\$1,550.00
MONTHLY TOTALS					\$4,828.50	\$527,114.00



1

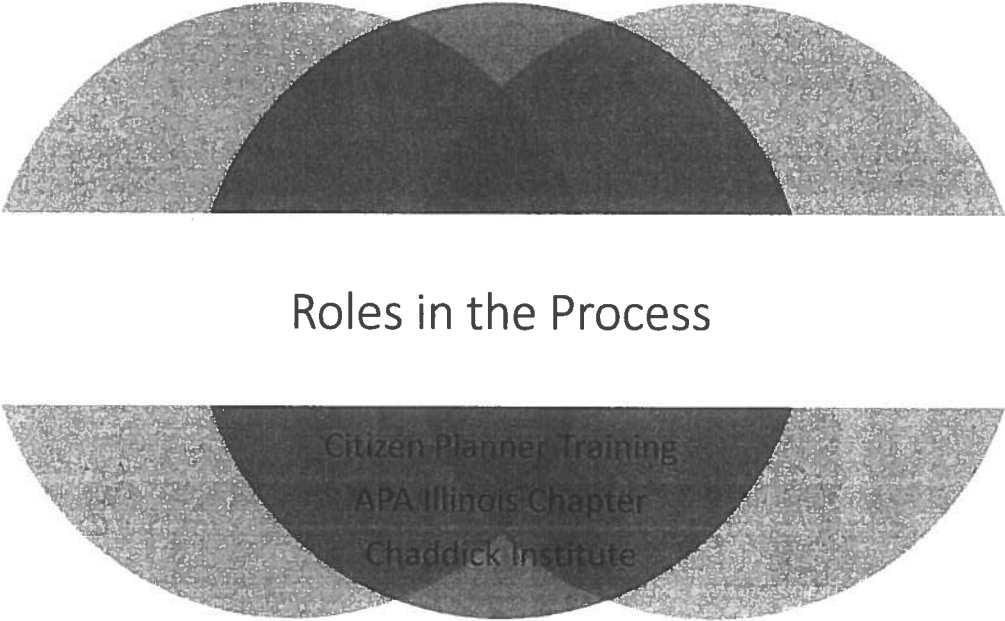


2



1. Welcome and Introductions
2. Roles in the Process
3. Responsibilities of Commission Members
4. Findings of Fact
5. The Fine Print
6. Planning + Development 101
7. Tools of the Trade
8. Resources for Commissioners

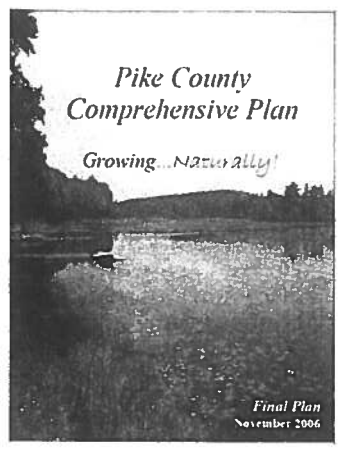
3



Roles in the Process

Citizen Planner Training
APA Illinois Chapter
Chaddick Institute

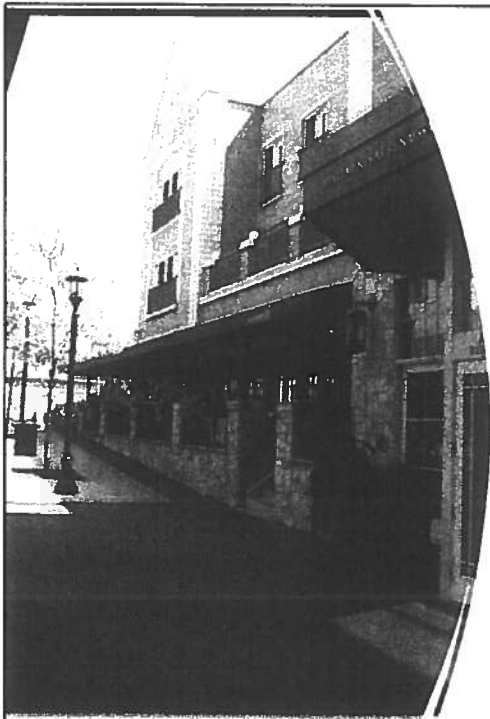
4



Role of the Commission and Commissioner

- Prepare plans for future of community
- Focus on community vision and character
- Note outstanding examples of development and place making in other communities.
- Visit developments after occupancy
- Keep informed on local issues via local media, municipal newsletter
- Current tools and techniques: APA publications, podcasts, news

5



Role of Elected Officials

- Non-land use responsibilities
- Final authority on land use matters
- Policy direction to Commission
- Appoint Commission members

6

Working with Elected Officials

- Clarify reasons for decision differing from commission decision
- Dialogue about common vision for community
- Consider if comprehensive plan needs updating
- Recommend any needed zoning amendments
- Provide insight from cases about current issues in community
- Suggest solutions for potential future problems

7

Role of the Planner / Staff

- Planner may be a community employee, consultant, other staff member, or part time staff.
- Manages zoning entitlement process.
- Collects and analyzes information from applicants and feedback from other staff.
- Works closely with Commission to provide needed information about zoning applicants.
- Guides applicant and public regarding codes and hearings
- Educates citizens about purpose and process of planning
- Objective and consistent with both supporters and objectors
- Explains the request (the applicant advocates for request)

8

Working with the Staff

- Call staff with any questions about upcoming case
- Review past cases to remain consistent
- Suggest changes to hearing procedure when needed
- Hold workshop for training on technical issues
- Suggest informal meeting with related municipal committees



9

Staff Report

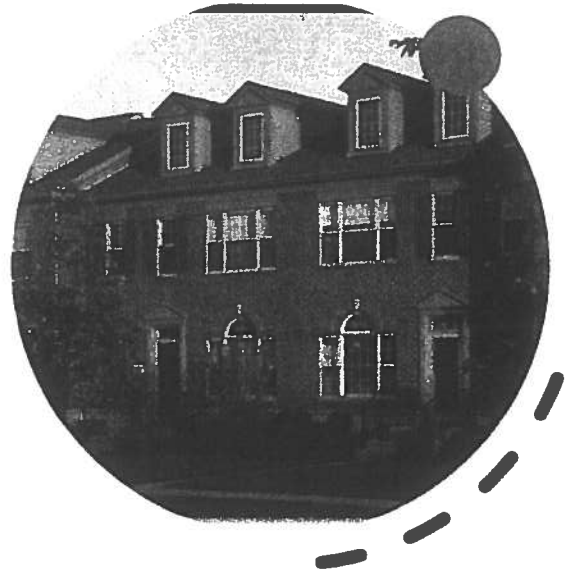


- Overview: applicant, address, action requested, notices
- Background: zoning and uses of site and surrounding area
- Data: description of site, history of prior uses, relief granted
- Comprehensive Plan objectives; zoning requirements
- Standards of review for Findings of Fact
- Documents from the applicant, reports from consultants
- Comments from other departments
- Communications from the public
- May or may not include staff recommendation
- Provide commission adequate time to read it

10

Examples of Related Commissions

- Design Review Commission
- Economic Development Commission
- Environment Commission
- Historic Preservation Commission
- Transportation Commission



11

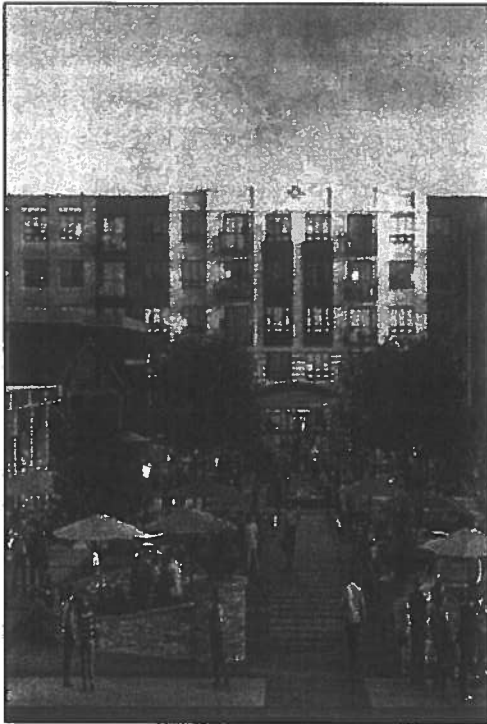
Municipal Attorney

- Provides guidance on hearing procedure
- Might or might not attend hearing
- Clarifies zoning provisions for Commission

Public

- Listen
- Ask questions, provide testimony
- Be courteous to all

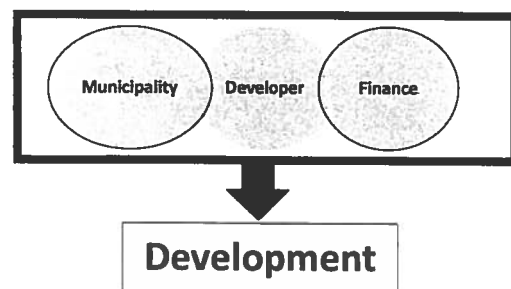
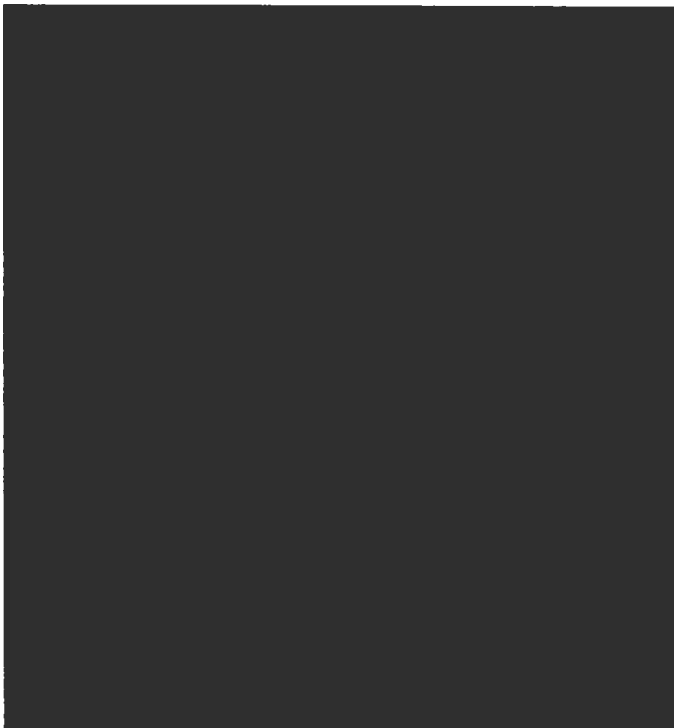
12



Developer's Role

- Help to implement (build) the community's plan.
- Focus on certain types of development forms (a developer is not always in a position to provide all land uses).
- Provide the municipality complete, current, accurate information about the project (especially if seeking local funds or zoning relief).
- Work with the municipality to answer questions and resolve conflicts throughout the development process.
- Conform to requirements of approval.

13



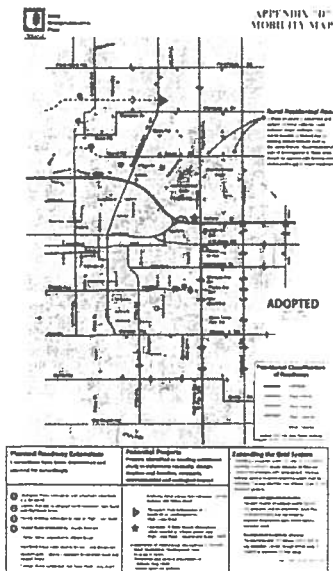
14

Other Jurisdictions

- School District
- Public Library
- Park District
- Fire Protection District
- Adjoining municipalities
- Townships
- County, Forest Preserve District
- Soil and Water Conservation District
- Stormwater Management Commission
- Water Reclamation District
- State Agencies: IDOT, IEPA, DCEO
- Federal Agencies: FHWA, FEMA, EPA



15



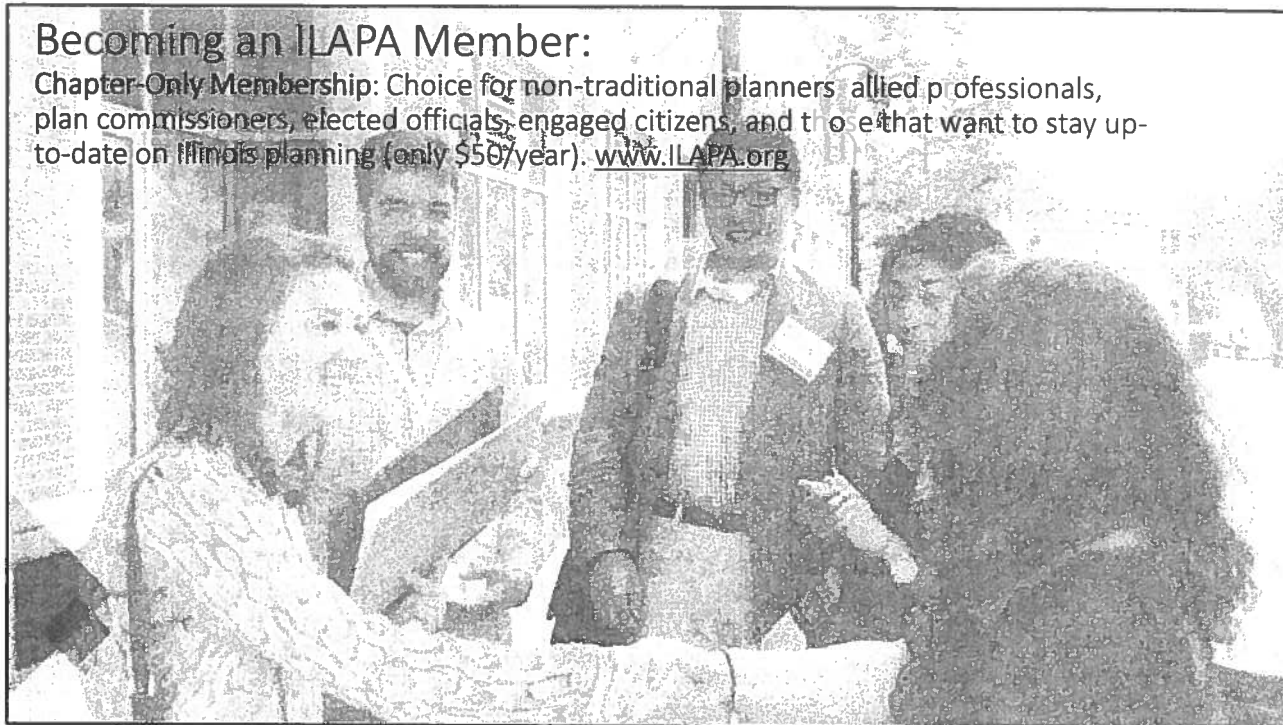
Regional Planning Commission

- RPC addresses issues that cross municipal borders such as: roads, transit, economic development, housing, air quality and water supply
- RPC cooperates with municipalities to further integrated planning for all sub-areas within jurisdiction
- RPC *recommends* on land use issues
- Municipalities *regulate* land use
- RPC partners with municipalities:
 - collects data
 - provides technical assistance to update plans
 - disseminates best practices, case studies
 - develops model plans and ordinances

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Becoming an ILAPA Member:

Chapter-Only Membership: Choice for non-traditional planners, allied professionals, plan commissioners, elected officials, engaged citizens, and those that want to stay up-to-date on Illinois planning (only \$50/year). www.ILAPA.org

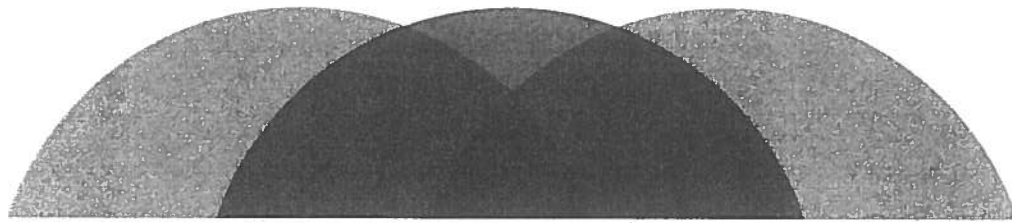


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Questions and
Discussion

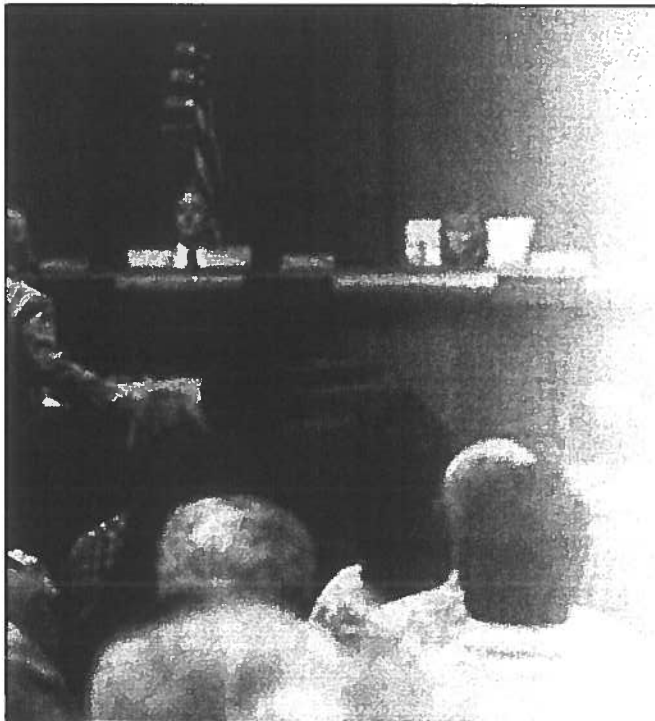
18



Responsibilities of Commission Members



19



Commissioner Responsibilities

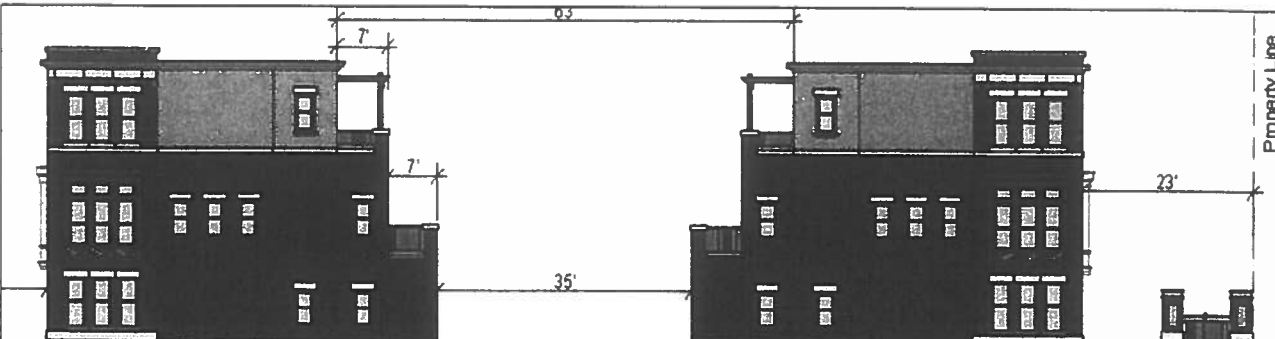
Be Prepared

- Understand Comprehensive Plan and Zoning Ordinance
- Read packet to be informed at the hearing
- Visit site
- Understand proposal
- Contact staff with questions (before hearing)

Play an Active Role

- Attend; alert staff if will be absent
- Arrive on time
- Listen to staff, applicant, public, other commissioners
- Ask questions
- Consider project's relation to Comprehensive Plan

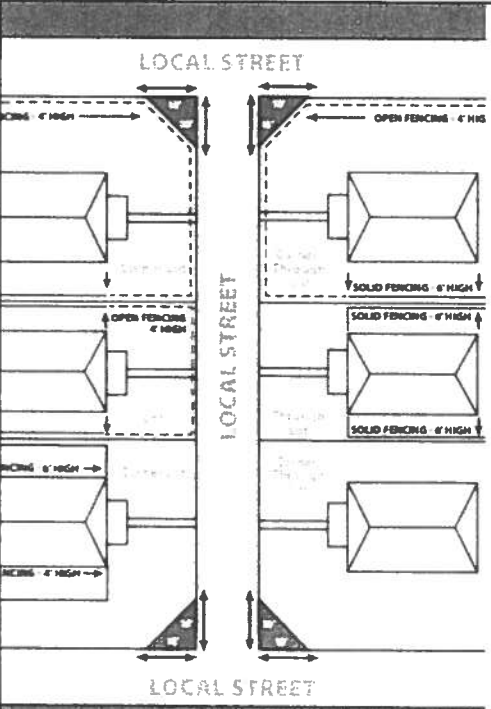
20



Commissioner Responsibilities

- Professionally perform duties
- Be consistent, fair and impartial
- Avoid jargon - use terms understandable to public
- Make all comments on the record
- Not necessary to repeat comments by other commissioners
- Be patient, courteous and respectful
- Remain calm; model appropriate behavior for all

21



Commissioner Responsibilities

Hearing Responsibilities

- Generally follow Robert's Rules to give structure to hearing
- Avoid esoteric details of parliamentary procedure
- Consider requiring conditions to mitigate impacts raised by public
- Avoid debates: Hear public questions, comment later
- Obtain all information needed to make decision
- Continue hearing, if necessary, to obtain information

22

Vote Based on Standards

- Explain how vote relates to standards of review
- Give appropriate weight to staff recommendations, if any
- Keep an open mind
- Recognize audience may not represent all views in community
- Discuss with the other members only during the hearing
- Do not exceed authority granted by Code or Statute

23

Items not Reviewed by Plan Commission

Some items reviewed by staff

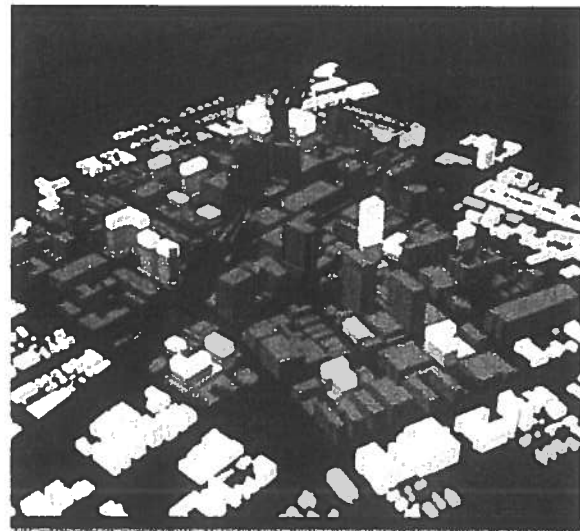
- Building code issues
- Property maintenance issues
- Private security

Some items reviewed by elected officials

- Financing

Some items not reviewed by Municipality

- Interior design
- Internal business operations
- Rents, sale prices and unit mix
- Business competition (free market)



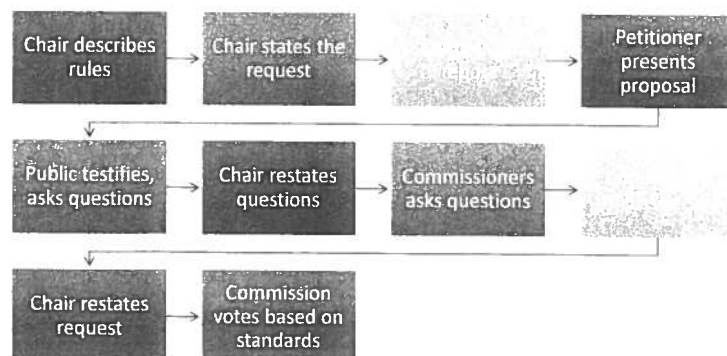
24

Run Efficient, Effective Meeting

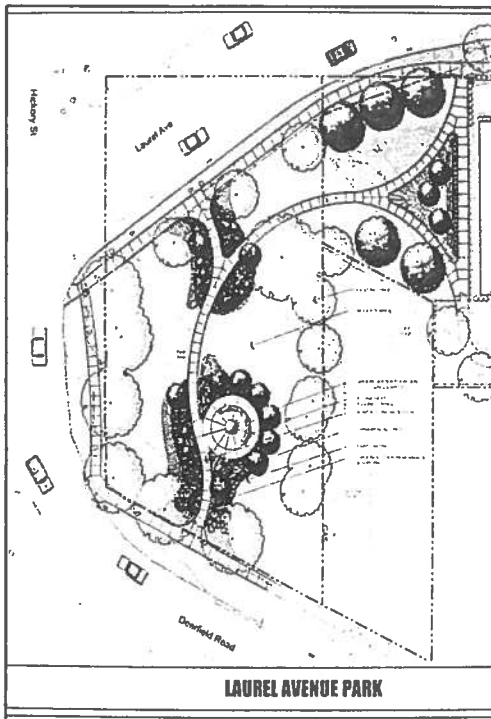
- Quality decisions by Commission depend on strong leadership by Chair
- Chair controls meeting and sets tone
- Ensures all interested parties have input
- Focuses discussion on the topic
- Expedites action
- Votes

25

Typical Hearing Procedure



26

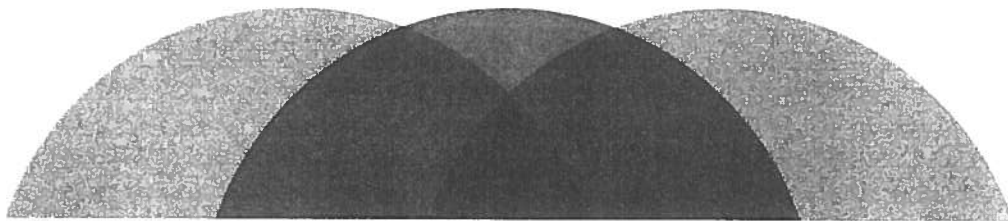


Taking Testimony

Holding a fair hearing so all views heard

- Ensure that all have the right to speak
- Weigh relevance of testimony to standards of review
- Consider all the testimony in voting
- Number of people for or against the application is not criteria for decision

27

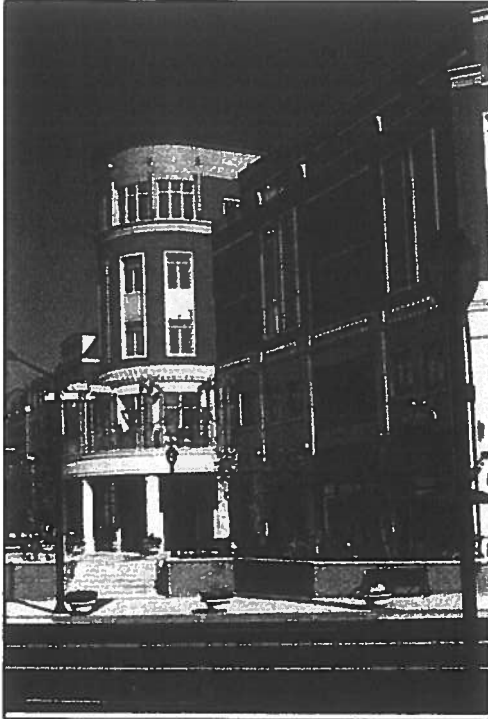


Findings of Fact



Citizen Planner Training
APA Illinois Chapter
Chaddick Institute

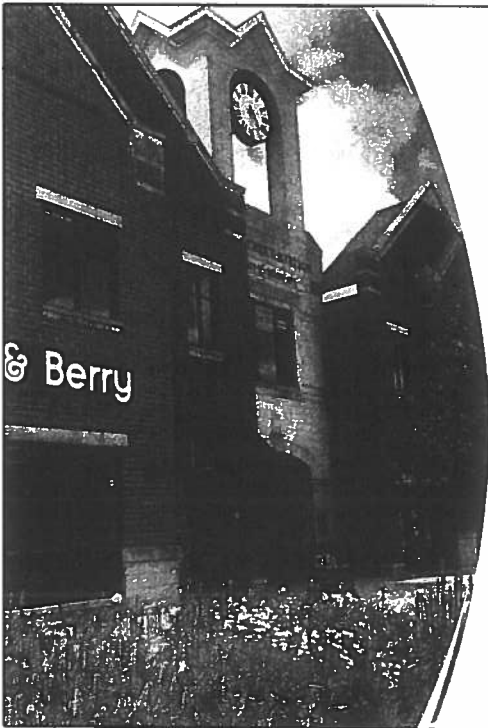
28



Findings of Fact

- Basis to ensure fair decisions
- Consistency with the Plan
- Evidence must show standards are met
- Refer to standards when voting
- Essential if there is litigation
- Setting a precedent
 - Proposal considered on its merits
 - Record clear reason for decision

29



Findings of Fact

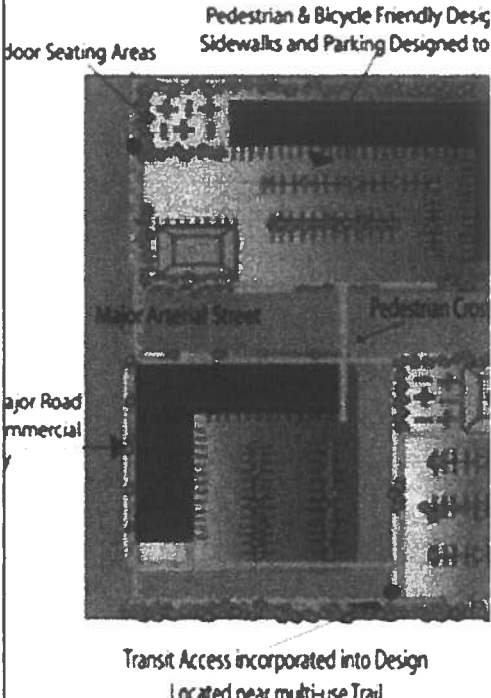
Illinois Supreme Court case: La Salle National Bank of Chicago v Cook County (1957)

- Zoning is constitutional
- Zoning cannot be arbitrary, capricious
- Health, morals, safety and general welfare of the public

The "LaSalle Factors" – basis of zoning standards:

- Existing uses and zoning of nearby property
- Suitability of property for zoned purpose
- Length of time property has been vacant
- Decrease in owner's property values
- Promotes public health, safety and welfare
- Gain to public versus hardship to owner

30



Special Uses

Special Uses are considered appropriate for the Zoning District, and...

- Possess unique characteristics to consider:
- Mitigate impact of use upon neighboring property, public facilities
- Mitigate impact of use upon environment, natural resources, community
- Consider public need for the particular use at the particular location

31

Peotone: Special Use Standards

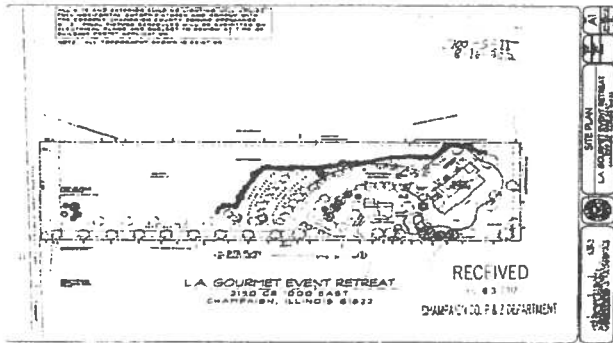
(1) The Plan Commission shall hold the public hearing and forward its recommendations in the form of a written report to the Village Board within 30 days following the date of public hearing on each application unless it is withdrawn by the petitioner.

(a) That the proposed use at that particular location requested is necessary or desirable to provide a service or a facility which is in the interest of public convenience and will contribute to the general welfare of the neighborhood or community; and

(b) Such uses will not under the circumstances of the particular case be detrimental to the health, safety, morals or general welfare of persons residing or working in the vicinity or injurious to property values or improvement in the vicinity; and

(c) The proposed use will comply with the regulations and conditions specified in this chapter for such use, and with the stipulation and conditions made a part of the authorization granted by the Village Board of Trustees.

32



Variations

- Variations may be granted when carrying out the strict letter of the code will create a practical difficulty or a particular **hardship** for the owner.
- The particular physical surroundings, shape or topographical condition of the specific property involved would bring particular hardship upon the owner,
- Variation must be in harmony with the purpose and intent of the zoning code.
- Ordinances often limit variations
- Use variations are not good zoning

33

Peotone: Variations Standards

(E) Standards.

(1) The Board of Trustees shall not vary the provisions of this chapter as authorized in this section unless it shall have made findings based upon the evidence presented to it and the Board of Appeals in the following cases:

(a) That the property in question cannot yield a reasonable return if permitted to be used only under the conditions allowed by the regulations governing the district in which it is located;

(b) That the plight of the owner is due to unique circumstances; or

(c) That the variation, if granted, will not alter the essential character of the locality.

(2) A variation shall be permitted only if the evidence, in the judgment of the Village Board, sustains each of the three conditions enumerated above.

34

Peotone: Variations Standards

(3) For the purpose of supplementing the above standards, the Board of Trustees, in making this determination whenever there are practical difficulties or particular hardships, shall also take into consideration the extent to which the following facts, favorable to the applicant, have been established by the evidence:

(a) That the particular physical surrounding, shape, or topographical conditions of the specific property involved will bring particular hardship upon the owner as distinguished from a mere inconvenience if the strict letter of the regulations were to be carried out;

(b) That the conditions upon which the petition for variation is based would not be applicable generally to other property within the same zoned classification;

(c) That the purpose of the variation is not based exclusively upon a desire to make more money out of the property;

(d) That the alleged difficulty or hardship has not been created by any person presently having an interest in the property;

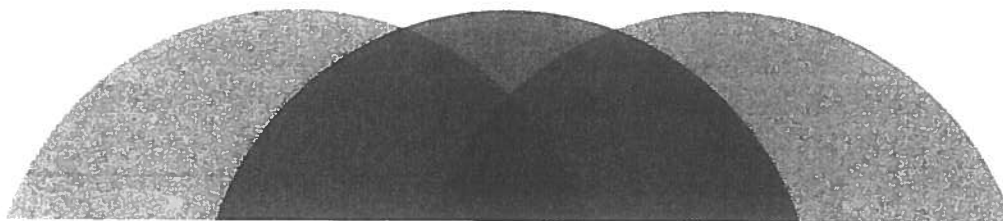
(e) That the granting of the variation will not be detrimental to the public welfare or unduly injurious to other property or improvements in the neighborhood in which the property is located; or

(f) That the proposed variation will not impair an adequate supply of light and air to adjacent property, or substantially increase the danger of fire, or otherwise endanger the public safety or substantially diminish or impair property values within the neighborhood.

35

Questions and Discussion

36



The Fine Print



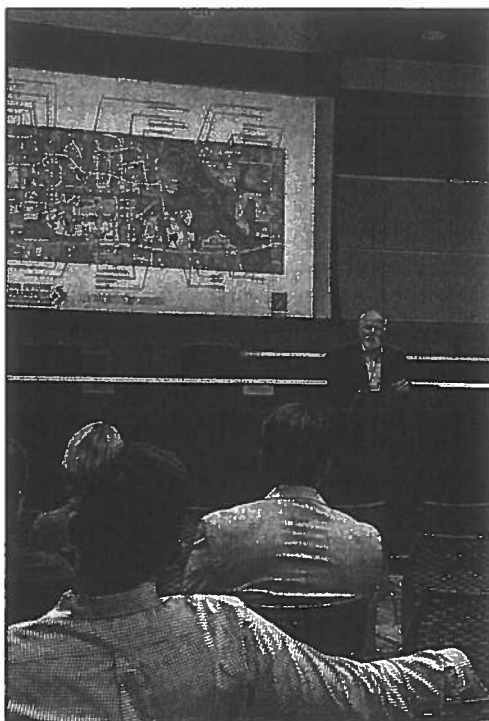
37

Ex Parte Communications



- Contact between Commissioners and applicant, opponents or supporters outside public hearings
- Includes in person contact, phone calls, written materials provided by applicant or interested party
- Avoid it as could invalidate ultimate determination
- Suggest the interested party attend the hearing or send comments to staff
- At the site: avoid contact with public, if possible
- Disclose any ex parte contact at the hearing

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Ethics

- Intent: serve public interest without opportunity for personal gain
- State Statute 5ILCS 430/1-1 et seq. and Municipal Code
- Applies to elected and appointed officials and employees
- Limits specified gifts and certain political activities
- Some communities have Ethics Advisor or Ethics Commission
- For questions, check with staff or Municipal Attorney

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Conflict of Interest

Having a business or financial relationship with an applicant as a client or customer

Having a financial interest in the project or are business partner with applicant or own the property

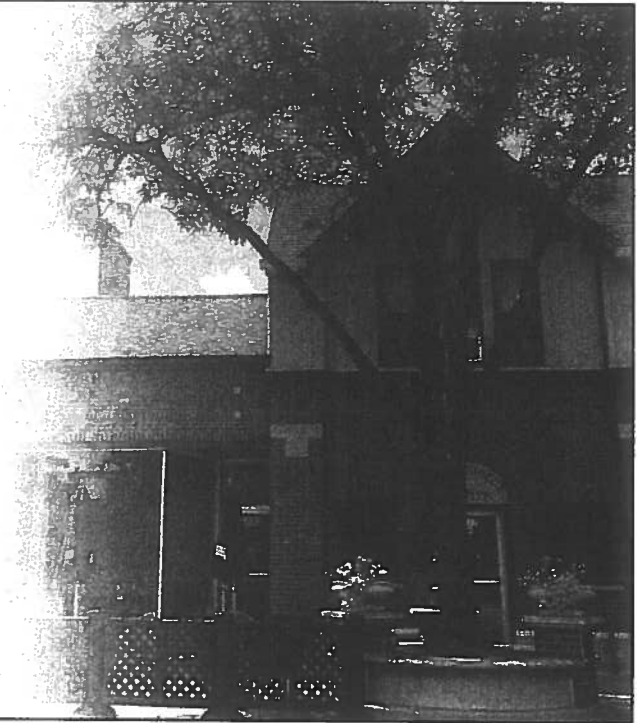
Appearance of Impropriety

- No conflict of interest exists but it may impair ability to exercise independent judgment
- A relationship between applicant and Commissioner such that a reasonable person may believe a conflict exists

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Conflict of Interest

- **Recuse** when an actual conflict of interest exists, do not participate in the hearing and leave the room
- **Disclose** on the record the relationship when there may be an appearance of impropriety



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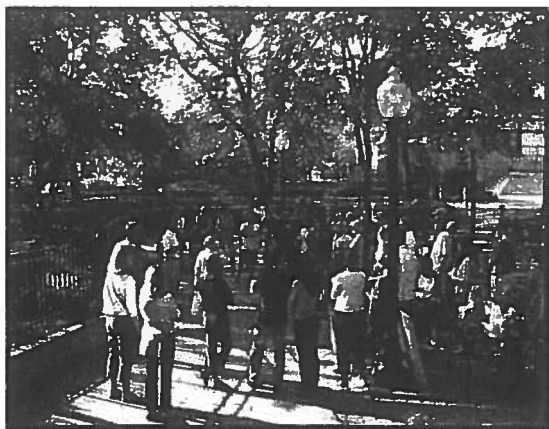
Conflict of Interest

What is not a Conflict of Interest?

- Voting on general laws which affect all citizens
- Request from organization in which you are a member
- Commissioner related by blood or marriage to applicant, but has no financial connection to project

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Open Meetings Act



Why have the Open meetings Act?

- Public access to information
- Understand decision making process
- Strengthen transparency
- Hold government accountable

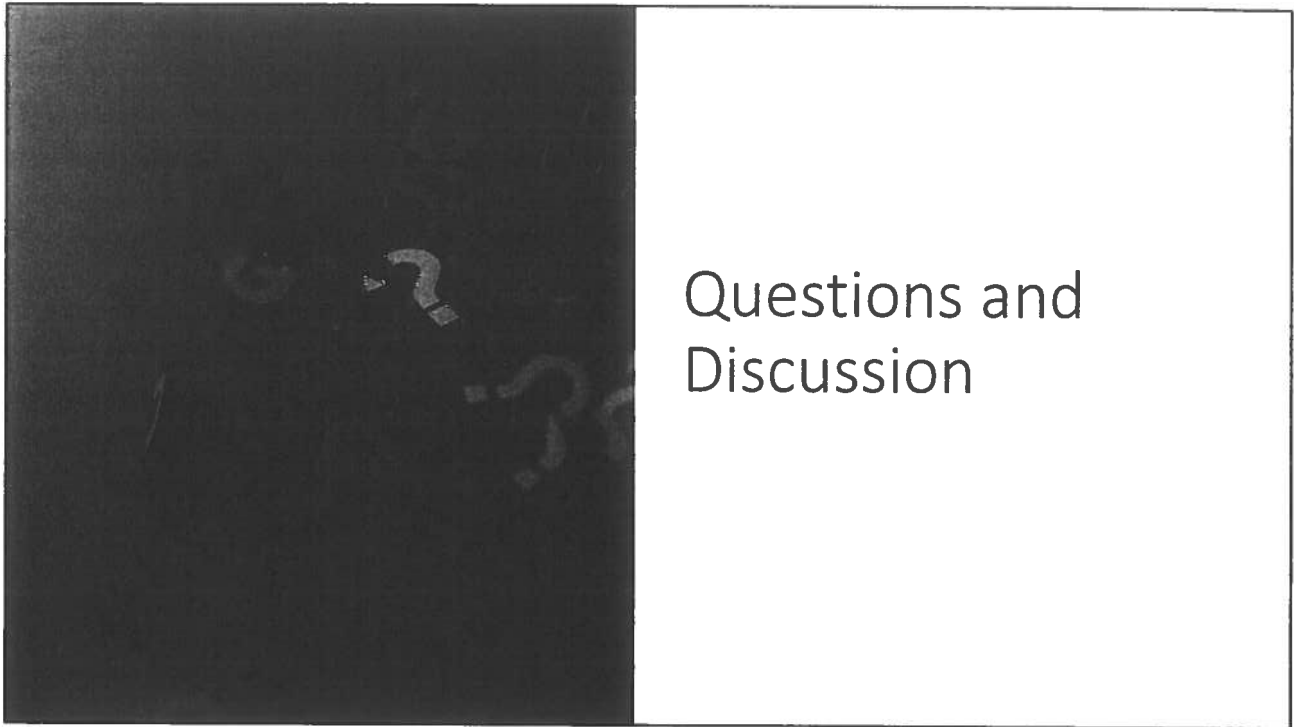
43

Open Meetings Act

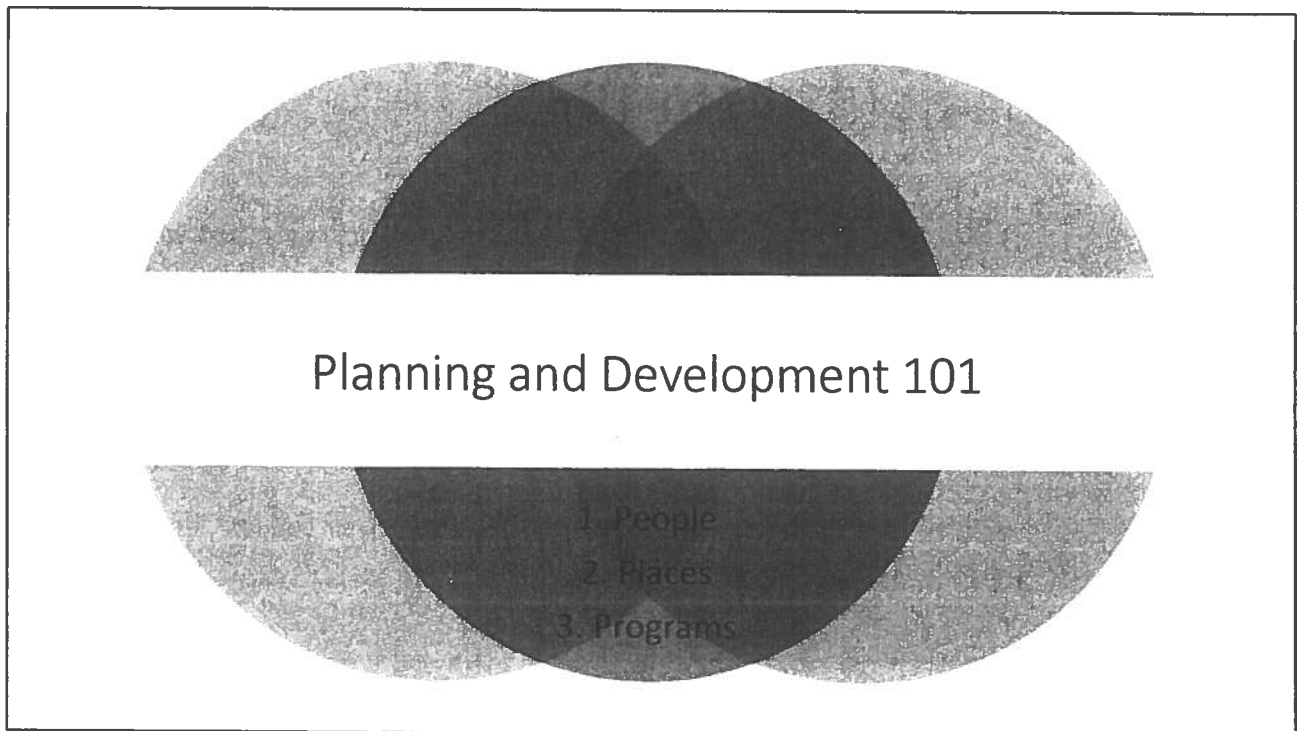
- All commission meetings are open to the public
- When commission hears testimony on a specific case, it is a public hearing (which requires 15 day notice)
- When commission meeting is informal workshop, it is a public meeting (which requires 48 hour notice)
- Gathering of a majority of quorum to discuss public business is a public meeting
 - Meetings
 - Phone calls
 - Video conferences
 - Email
 - Instant messaging



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Make No Little Plans

Make no little plans; they have no magic to stir men's blood and probably themselves will not be realized. Make big plans; aim high in hope and work.

Daniel Burnham

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Jane Addams (1860 to 1935)



Jane Addams. Photo courtesy Library of Congress.

JANE ADDAMS (1860 – 1935)

- Suffragist, sociologist, and activist.
- Often referred to as the mother of social work.
- Cofounded Hull House in 1889, the first settlement house in the U.S., to promote service in underinvested areas.
- Nearly 500 settlement houses opened their doors in the U.S. by 1920.

Source: Planning Magazine

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Jane Jacobs (1916 – 2006)

- Journalist
- Author
- Activist
- Theorist
- Greenwich Village
- Robert Moses

THE DEATH AND LIFE OF GREAT AMERICAN CITIES

JANE JACOBS

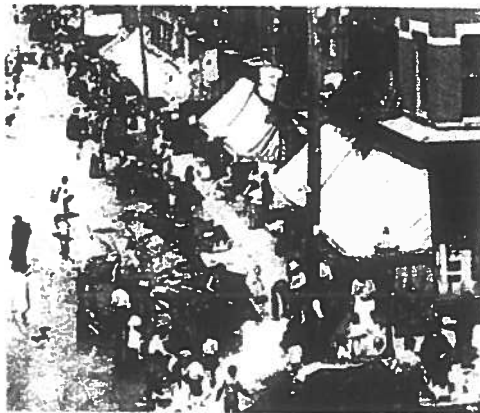
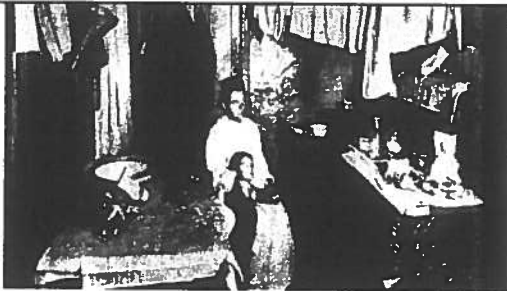
Cover of *The Death and Life of
Great American Cities*



Jacobs as chair of a Greenwich Village civic
group at a 1961 press conference

Photos: Wikipedia

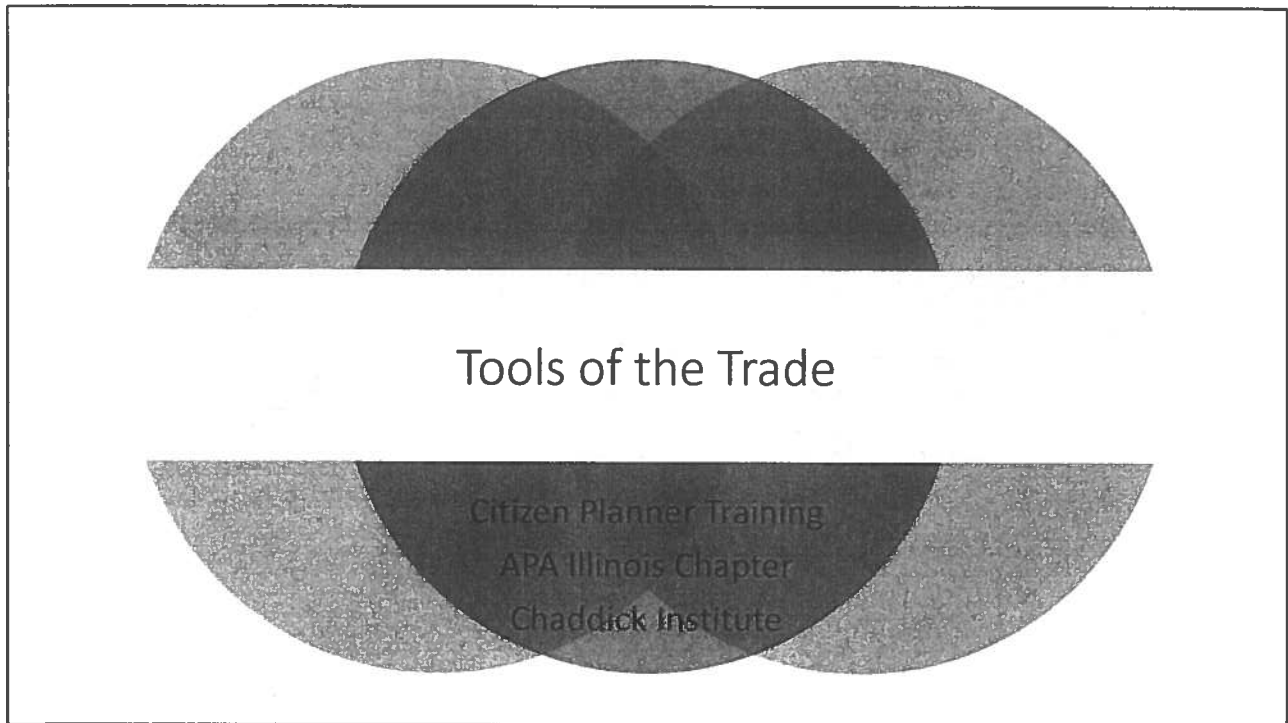
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A Brief History of Planning

- 1893: Chicago Worlds Fair
 - "White City" - vision of what cities could be
- 1909: City Planning evolving
 - Burnham Plan for Chicago
- 1916: New York City
 - first zoning law
- 1926: U.S. Supreme Court
 - Ambler Realty v. Euclid, Ohio

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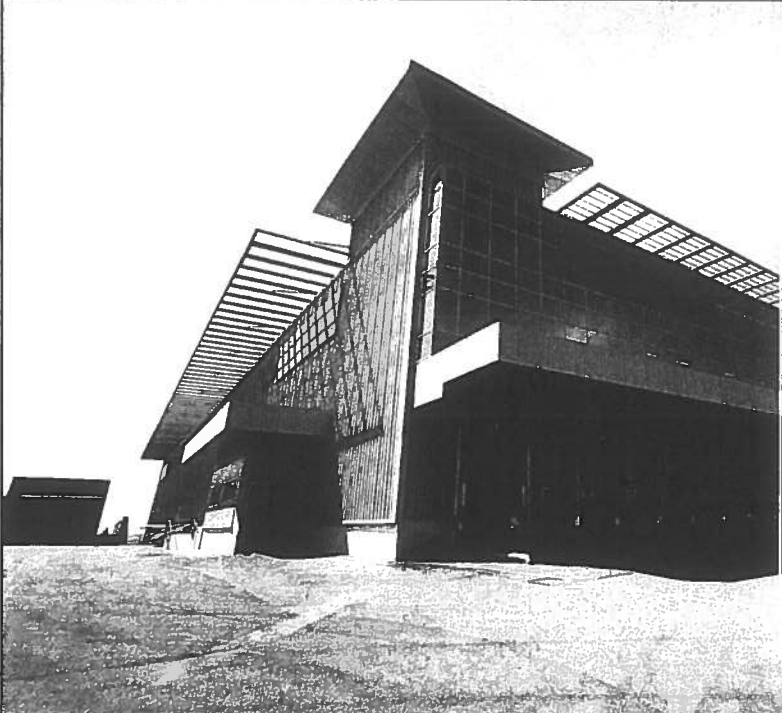


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Policy Planning

- Foundation for Implementation, Planning, Budgeting, Grants, CIP...
 - Comprehensive Plan
 - Downtown Plan
 - Corridor Plan
 - Neighborhood Plan
 - Housing Plan
 - Watershed Plan
 - Transportation Plan
 - Preservation Plan
 - Sustainability Plan
- Process fundamentals apply all Planning.


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Comprehensive Plan

- The community's vision for its future
- Authority established by Illinois State Statutes
- Plan - general future policy
- Zoning - specific current regulation

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Comprehensive Plan

- **Typical topics:**
 - Land Use
 - Environment
 - Public Facilities, private utilities
 - Transportation
 - Historic Preservation, urban design
 - Housing
 - Economic Development
 - Sustainability

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Public Participation in Planning

- Educates and informs the public
- Public ownership of plan supports implementation
- Various formats to engage residents and businesses
 - Print, radio
 - Local cable TV access channel
 - Social Media
 - On line survey
 - Advisory groups
 - Design charrette
 - Open house
 - Public hearing
- No right answer, customize the community.

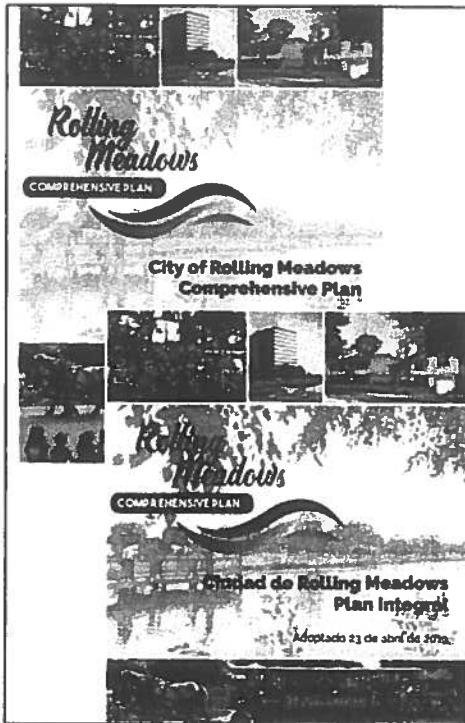
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Working with the Public

- Make participation as easy as possible
- Work for maximum turnout, don't expect it
- Keep workshops interesting, interactive, and fed
- Anticipate and answer questions – teach, don't lecture
- Publicize meeting on websites, social media, public places, in multiple languages if appropriate.
- Provide copies of material for public
- Public hearings
 - Create atmosphere that welcomes public participation
 - Arrange agenda so simple, non-controversial cases are first

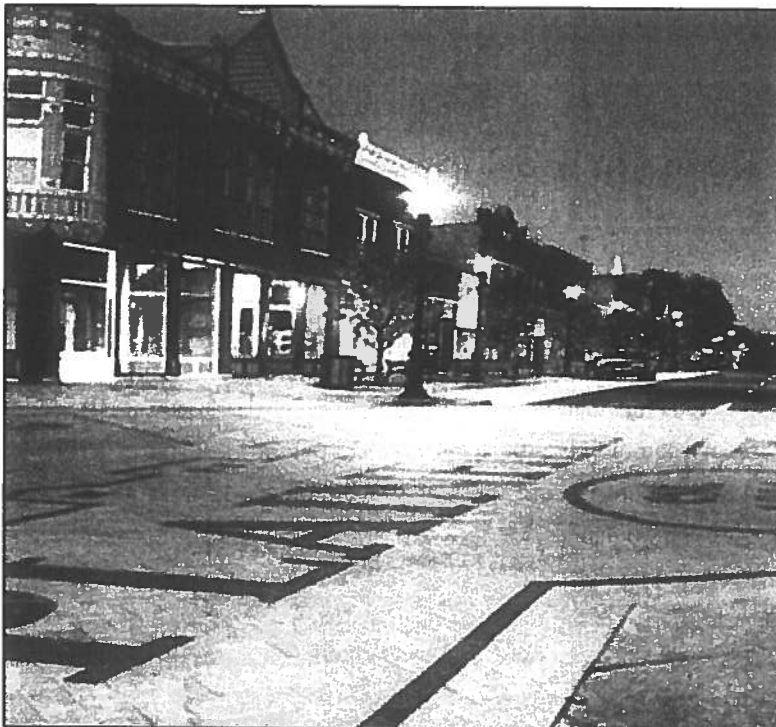
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Who are your Neighbors?

- Senior citizens, 65 and older; children, 18 and under
- Disabled
- Asian, Black, Hispanic, Native American, White
- High school education, graduate level education
- Speaks a foreign language at home
- Currently unemployed, retired, student
- Income below poverty line, below 80% of median income
- Lives in a single-family home (owner or renter); homeless
- Lives in a multi-family structure (apartment, townhome, condo)
- Moved from another state, moved from another country

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Plan Implementation

- Policy: economic, environmental well being of municipality
- Financial: CIP, TIF, SSA, downtown façade grants
- Regulations: solar and wind farms, casinos, cannabis
- Procedures: development review, design guidelines
- Improvements: streetscape, greenway and trail system
- Intergovernmental issues: consolidation, property taxes
- Review and revise plan when needed


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Questions and Discussion


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LINES

Design Techniques
Site Access, Circulation
Decorative Fencing a



Landscaped Berm



Design Techniques
Site Access, Circulation
Decorative Fencing a

Regulating Development

- Police Power – health, safety, welfare
- Balance community character and economic development
- Clear structure with objective codes applied consistently
- Predictable, fair, timely process
- Each community is different
- No right answer, but consider legal limitations
- Design Guidelines

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- Permitted Uses (no hearing)
- Variation or variance
- Special Use or Conditional Use
- Planned Development or PUD
- Conditions
 - Must be rational nexus to proposal
 - Listed in approving ordinance

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Planned Development

(aka Planned Unit Development)

Benefits to Developer

- Flexibility in design
- Phased construction
- Consolidates variations

Benefits to the Municipality

- Public Benefit
- Open space & recreational areas
- Preserve natural features & environmental resources
- Incentivize Community Goals (ie. historic preservation, affordable housing)

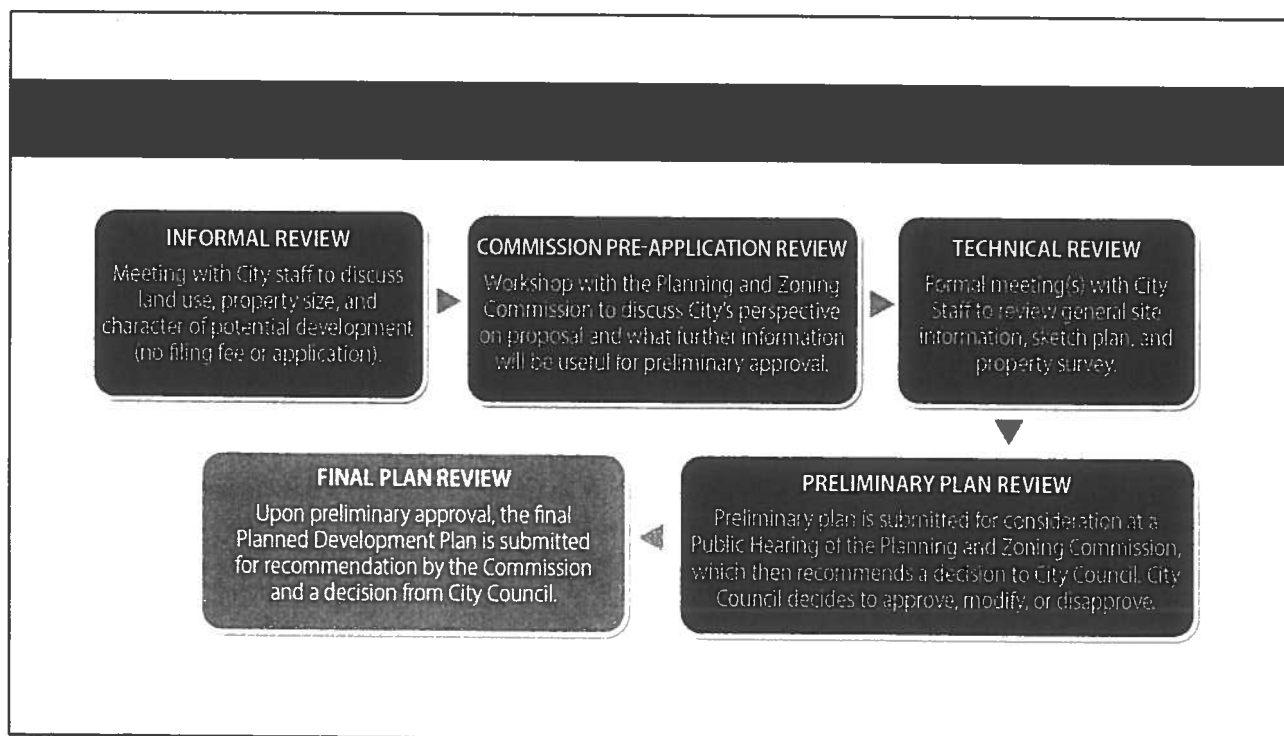
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Keeping Zoning Current

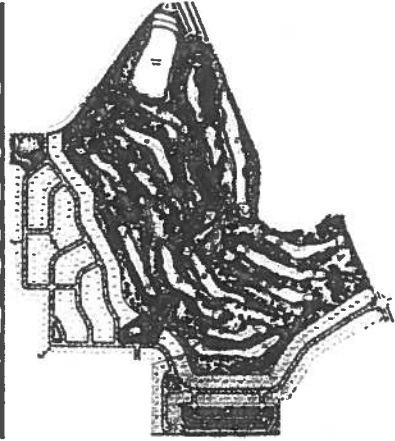
- Text Amendment changes the language in the code
- Map Amendment changes the zoning district for some parcels - avoid spot rezoning just one parcel
- Often amend zoning text and zoning map after new Comp Plan adopted

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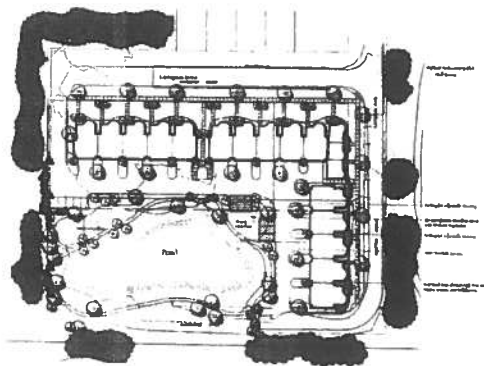
Subdivision



- Procedure to regulate division of land into lots for sale, lease, or development
- Operates with zoning code and building code
- Affects the look and function of a community
- Requirements for access, safety and health
- Technical process to confirm plat meets standards in the ordinance
- Dedication of Land or Fee in Lieu for Schools and Parks

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Subdivision Regulations




- Public Improvement Standards Define Community Character
 - Roads, curbs & gutter, street lighting
 - Sidewalks (both sides of the street?), paths
 - Utilities, stormwater (sewer or swale?)
- Approval Process Ensures Infrastructure Installation
 - Ministerial Function
 - Plan Commission reviews preliminary & final plat
 - Elected officials act on preliminary & final plat
 - Utilities installed in advance of / concurrent with lotting

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Annexation

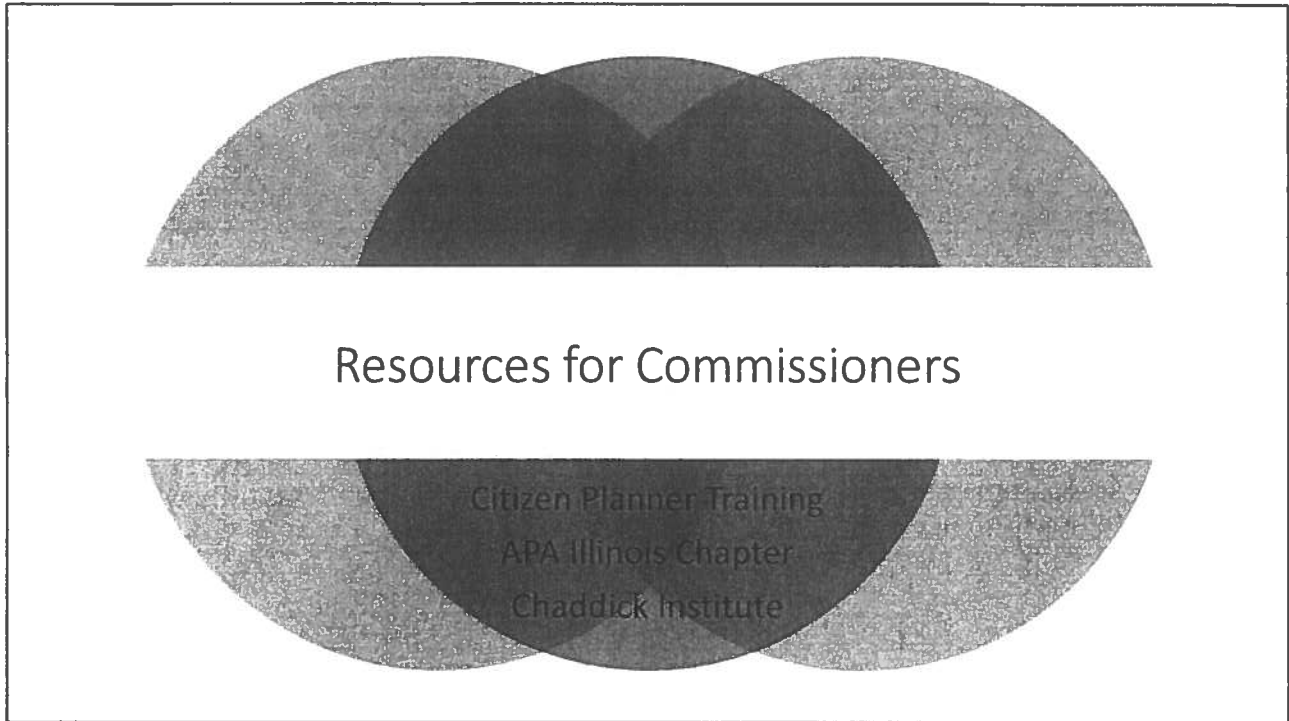
- Growth tool to expand municipal boundaries
 - Address potential impacts of adjacent properties outside of municipality
- Voluntary Annexation may be in advance of contiguity
 - Pre annexation agreement sets parameters for later annexation
- Force Annexation
 - Required to be less than 60 acres and surrounded by municipality

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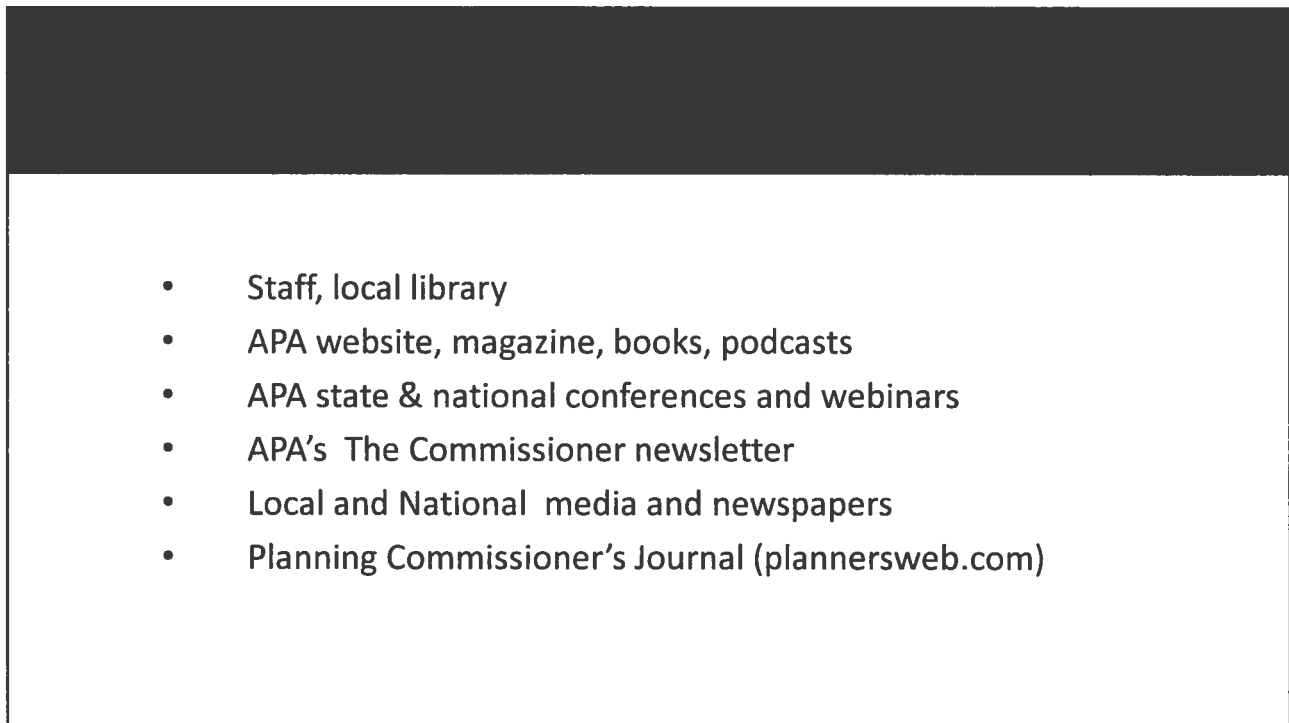


Questions and Discussion

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- American Planning Association
 - www.planning.org
 - www.ilapa.org
- Websites & Listserves
 - www.planetizen.com
 - www.plannersnetwork.org
- Other Organizations
 - <https://las.depaul.edu/centers-and-institutes/chaddick-institute-for-metropolitan-development/pages/default.aspx>
 - www.strongtowns.org
 - www.cnt.org
 - www.pps.org
 - www.landmarks.org
 - www.savingplaces.org
 - <http://petepointnerplanning.blogspot.com/>

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Diversity, Equity, and Inclusiveness Resources:

- APA Annual Diversity Forums: <https://planning.org/diversity/efforts/>
- 2019 PAS Memo Increasing Diversity, Equity and Inclusion in Planning: <https://planning.org/publications/documents/9176238>
- APA-IL 2017 Planning for Equity Program: <https://www.ilapa.org/diversity-equity-inclusion>
- APA Ambassador Program: <https://planning.org/ambassadors/>
- APA Diversity and Inclusion Training: https://learn.planning.org/local/catalog/view/product.php?globalid=LRN_PAC18_001
- APA course Promoting Diversity and Inclusive Communities: https://learn.planning.org/local/catalog/view/product.php?globalid=LRN_188182
- American Association of University Women Work Smart Online: www.salary.aauw.org
- American Planning Association Equity Policy Guide (2019): <https://planning.org/publications/document/9178541/>
- Informational Videos -- Jim Crow of the North: <https://www.tpt.org/minnesota-experience/video/long-lead-iiyjix/> and The Color Tax: <https://www.youtube.com/watch?v=UVHqMbyzZ-Y>

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