

Financial Update

Saturday, November 2, 2019

9:00 a.m. Village Hall

Agenda

- 1. Preliminary Year-end Results**
- 2. Current Year Trends**
- 3. Tax Levy Projections**
- 4. Public Works Projects**
- 5. Economic Development Update**
- 6. Recreation & Parks Update**

MEMORANDUM

DATE: October 11, 2019

TO: Mayor Jon Vanderbilt
Board of Trustees

FROM: Mark A. Pries, Finance Director/Deputy Village Manager

RE: Preliminary Fiscal Year 2019 Year-End Results

Attached are the preliminary pre-audited results for the Fiscal Year ended June 30, 2019 (FY 19). Following are key points related to the information contained in the attached charts.

GENERAL FUND REVENUES

Overall actual revenues represented 98% of budget.

Property Taxes recorded represent 93% of budget. Actual revenue represents the second installment of 2017 and the first installment of 2018 which is now billed at 55%, for Cook County, of the prior year total. Worth noting is the reduction in collection of the extended levy that began with the 2013 tax levy where collection rates decreased from 92% to 90%. In 2014 and 2015, collections recovered slightly to 91%. However, the 2016 and 2017 levy collections decreased significantly to 86.3% and 81.26%, respectively, which may have been the result of the protests of 2017's reassessments by Cook County. Staff will monitor collections throughout FY 2020 and if the trend of decreased collections continues, Staff will notify the Board. Past reasons for declines were properties in transition including "Zombie Properties" (properties which are tax delinquent and banks have not foreclosed), other tax delinquent properties and properties acquired by the Village and not yet designated as tax exempt.

Sales & Use Tax revenues represented 116% of budget and is an increase from the prior year of \$137,235. This increase is due to the impact of internet sales taxes now being distributed to municipalities via the Local Use Tax. Sales & Use Tax was up by \$130,953 and Video Gaming Tax increased by \$6,282.

Utility Tax revenues were 94% of budget but this amount was lower than last fiscal year with \$24,735 less in revenue coming in compared to FY 17-18.

State Income Tax represented 109% of budget reflecting an increase from the prior year in the amount of \$316,601. Income Tax revenues were not as much as they could have been because the State of Illinois passed a 5% reduction in distributions from the Local Government Distributive Fund (LGDF) in June, 2018 after the Village had adopted the FY 2019 budget. Even though this loss in revenue was unforeseen and quite substantial (the Village did not receive an estimated \$100,000), the Village and its Staff were able to hold the line on expenditures and bring the General Fund, in total, in better than budget. Also, this revenue reflects the state of the overall U.S. economy with lower unemployment and higher payrolls.

Personal Property Replacement Tax (PPRT) is a form of corporate income tax and it increased by \$26,085 from the prior year, or 19%. PPRT allocations to Police and Fire Pension and IMRF stayed consistent for FY 19 compared to the prior year.

Real Estate Transfer Tax revenues were 166% of budget and increased from the prior year. Increasing home values have helped push this revenue item higher the last 24 months.

Grants & Rebates revenue ended the year at 93% of budget. The PACE grant revenue received decreased by \$7,867 from the prior year, meaning collections for FY 19 were only 77% of budget. The Village received \$12,000 in an Arts Council Grant.

Transfers from Other Funds was at 104% of budget which included the transfer from the confiscated drug seizure fund for the DEA officer.

Licenses ended at 87% of budget and included Crime Free Housing licenses and vehicle sticker licenses. Vehicle sticker revenue decreased by \$28,969 compared to FY 18 and Crime Free Housing revenue decreased \$128,394. The decrease in the Crime Free Housing revenue is misleading as a correction to an accounting method was put in place in FY 19 to bring this revenue in agreement with Generally Accepted Accounting Principles (GAAP). Vehicle sticker rates were last increased in 2012.

Permits were 95% of budget and were \$77,606 lower than FY 18 due to \$63,680 for Juniper Towers being included in FY 18. Cable TV Franchise Fees and Cable PEG Fees both decreased by a total amount of \$12,125, continuing the trend seen where more and more people are switching away from cable television.

Charges for Services finished at 114% of budget and were \$92,035 higher than the prior year. **Recreation & Parks** revenue was at 88% of budget and reflects changes made to “trip” programs. **Hospital Transport** was at 140% of budget and saw an increase of \$132,424 from the prior year. **Property Lease Revenue** was 106% of budget. **Other Charges** finished at 131% of budget and includes overtime salary reimbursement for the DEA officer, Jolly Trolley revenue and charges for grass mowing and other liens.

Fines reflect the IDROP collections of \$121,248 net of fees, which is a \$35,931 decrease from FY 18. Vehicle seizure fees were \$111,250, 20% of which is dedicated to youth programs. Overall, Fines revenue was 113% of budget.

Interest Earnings increased and continue to move upwards over the last several years due to increased interest rates and increases to investments in the General Fund. The schedule below shows how the changing rates impacted an average \$3,000,000 balance.

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2019</u>
Illinois Treasurer's Pool	2.067%	0.153%	0.193%	0.031%	0.087%		2.197%
Interest Earnings	\$62,010	\$4,590	\$5,790	\$930	\$2,610		\$65,910

General Fund investments performed better in FY 2019 due an additional \$2 million moved from cash to the investment portfolio in March, 2019. These changes saw investment earnings in the General Fund increase from \$195,095 in FY 2018 to \$328,708 in FY 2019.

Identifying certain key revenues shows a ten-year trend revenue in several categories. Some of these selected revenues lag behind the Fiscal 2010 level while some have surpassed it.

KEY REVENUE COMPARISON

	Fiscal <u>2010</u>	Fiscal <u>2013</u>	Fiscal <u>2014</u>	Fiscal <u>2015</u>	Fiscal <u>2016</u>	Fiscal <u>2017</u>	Fiscal <u>2018</u>	Fiscal <u>2019</u>
Sales Tax	\$ 576,938	\$ 696,244	\$ 705,591	\$ 779,014	\$ 838,061	\$ 857,532	\$ 911,527	\$ 1,048,762
Utility Tax	1,520,243	1,347,796	1,315,502	1,250,760	1,093,283	1,128,093	1,060,843	1,036,108
State Income Tax	1,788,235	2,070,101	2,104,560	2,279,826	2,201,109	2,078,045	1,973,253	2,289,854
PPRT	147,846	205,600	208,074	224,574	203,883	228,088	183,393	209,478
R. E. Transfer Tax	132,280	72,420	79,969	86,350	371,061	165,895	151,310	174,120
Building Permit Fees	118,729	86,480	82,637	91,137	98,449	137,432	164,165	103,442
Interest Income	<u>55,644</u>	<u>17,896</u>	<u>97,899</u>	<u>83,491</u>	<u>90,297</u>	<u>53,266</u>	<u>380,864</u>	<u>430,117</u>
	4,339,915	4,496,537	4,594,232	4,795,152	4,896,143	4,648,351	4,825,355	5,291,881

GENERAL FUND EXPENDITURES

Actual General Fund Expenditures represented 88% of budget before assignments. Assignments are reserved dollars relating to approved projects (see attached chart). The chart is titled Assignments so that these dollars can be set aside from fund balance reserves. Also attached is an information memorandum indicating all of the assignments. The attached list shows \$1,654,251 in assignments. This amount added to expenditures produces a 94% of budget result.

All General Fund departments came in at or below budgeted expenditures after assignments. Administrative expenditures reflected the continued reduction in IRMA costs and a major encumbrance for all Administrative purposes of \$249,310. A \$500,000 Assigned Fund Balance for the IRMA deductible has been established for several years and there is an additional \$200,000 assignment for FY 2019. In addition, \$500,000 has been budgeted for 2019/2020 for the IRMA deductible. Deductible costs were \$340,267 in Fiscal Year 2019, which was a major decrease from the \$491,883 in Fiscal Year 2018. Public Works reflects roadway work assigned at a total of \$880,675.

Fund Summary

Estimated Unassigned General Fund Balance 6/30/19	\$ 8,900,428
Budgeted Carryover (2019/2020)	
Fund balance use for operations	(1,167,614)
Roadway matching funds - FAU routes	<u>(500,000)</u>
Committed use of Fund Balance	<u>(1,667,614)</u>
Adjusted Unassigned Fund Balance representing 3.2 months reserve	\$ 7,232,814

(The Board's Fiscal Policies require a reserve of 3-4 months of operations. One month's operating expenditures are \$2,241,151.)

DOWNTOWN RESULTS

REVENUES:

Rent Revenues were 111% of budget.

Common Area revenues of \$88,526 were 100% of budget.

Hall Rental revenue reflects Dining on the Green revenue and is 128% of budget.

Other Business Licenses and Miscellaneous reflects improved revenues from FY 2018 due to the license agreement with Theater 47.

Transfer from General Fund reflects Common Area Maintenance Costs (CAM).

Overall, revenues were at 112% of budget at June 30, 2019.

EXPENSES:

Overall, expenses were 70% of budget. Tenant build-out did not happen as much as expected for the year as well as staff turnover kept staff costs lower than the prior year.

DownTown Park Forest shows, for the seventh year, property tax payments related to the new assessments of Village owned property. 2014 was a reassessment year as was 2017. The 2017 assessments were protested and the results were very successful. The revised 2017 assessments produced amounts that were lower than the original assessments. The Village continues to see the benefit of 2017 protests with property tax expense being at 51% of budget.

ALL FUNDS:

Revenues, excluding the library, represent 99% of budget. Expenditures represent 86% of budget. The following circumstances are worth noting:

Police and Fire Pension revenues reflect market gains and income for the portfolios that were strong for a third consecutive year but FY 2019 did see much more volatility in the markets. While it is true that revenues for both funds were higher than budget, expenditures increased at a similar rate meaning the funding status for each fund will have little change. Expenditures reflect retiree pensions as well as refunds of contributions made by former employees who were not vested.

MFT Motor Fuel Tax activity reflects the completion of various maintenance projects on Village roads for FY 2019. At the time the FY 2019 budget was created, two large resurfacing projects – Illinois Street and Shabbona Drive – were included. However, these projects were not started in FY 2019 so expenditures for the year are considerably lower than budget. These factors are the primary reason why the MFT Fund's revenues and expenditures are at 69% and 30% of budget, respectively.

Capital Projects revenues and expenditures were at 241% and 58% of budget, respectively. Revenues were considerably higher than budget due to several years' worth of reimbursements

from the Illinois Housing Development Authority (IHDA) being received in FY 2019. On the expenditure side, projects that were not started or completed were rebudgeted into FY 19-20.

Municipal Parking expenditures exceeded revenues by \$55,104. Lot 1 was closed in early FY 19 but this closure was not included in the FY 19 budget. Revenues for FY 19 finished at 83% of budget with only one lot open the majority of the year, which shows that a good portion of the commuters who used Lot 1 have moved to Lot 2.

Water Fund revenues exceeded expenses by almost \$1.7 million. However, over \$2.3 million of this is due capital expenses for various projects that are not reflected in total expenses. Therefore, on a cash basis, the fund operated at about a \$600,000 deficit for the fiscal year.

Sewer Fund revenues exceeded expenses by \$94,592. However, over \$590,000 million of this is due capital expenses for various projects that are not reflected in total expenses. So, on a cash basis, the fund operated at about a \$500,000 deficit for the fiscal year.

Following are the operating results of the Recreation Enterprise Funds:

**RECREATION AND PARKS
ENTERPRISE FUNDS
PRELIMINARY YEAR END 6/30/19**

	<u>BUDGET</u>	<u>ACTUAL</u>
<u>Aqua Center (53)</u>		
Operating Revenue	148,000	114,945
Expense	<u>(454,272)</u>	<u>(437,005)</u>
Net Loss	(306,272)	(322,060)
General Fund Transfer	<u>270,000</u>	<u>270,000</u>
Net After General Fund Transfer	(36,272)	(52,060)
<u>Tennis and Health (54)</u>		
Revenue	251,400	224,568
Expense	<u>(378,360)</u>	<u>(324,100)</u>
Net Loss	(126,960)	(99,532)
General Fund Transfer	<u>110,000</u>	<u>110,000</u>
Net After General Fund Transfer	(16,960)	10,468

The Aqua Center operated with a deficit greater than the amount budgeted. However, this was due to a very wet start to the season, with June seeing rain the majority of the month. Also, winter lasted much longer than normal which noticeably impacted season pass revenues.

TIF revenues allowed the Village to fully abate \$1,164,923 in TIF debt related property taxes from the 2018 levy. **The TIF debt will be paid in full by the end of FY 2020, which means it no longer has any impact on the Village's tax levy or future budgets.**

TIF Debt Service

<u>Levy Year</u>	<u>Debt Service</u>	<u>Abatement</u>	<u>Tax Levy</u>
2009	1,009,087	500,000	509,087
2010	1,028,704	650,000	378,704
2011	1,068,010	750,000	318,010
2012	1,091,400	800,000	291,400
2013	1,101,850	850,000	251,850
2014	1,070,000	875,000	195,000
2015	1,096,150	900,000	179,200
2016	1,109,853	900,000	209,853
2017	1,142,170	1,142,170	0
2018	1,164,923	1,164,923	0
2019	0	0	0

SUMMARY

The Board has, in the past few years, adapted quickly to declining revenues by delaying hiring and reducing capital spending. In Fiscal 2012 through the current year, the Village has been able to parley significant grant funds combined with Village contributions into major roadway improvements and police and fire safety equipment. In Fiscal 2013, the Board addressed the aging water main infrastructure with funding and a plan to replace four miles of water main. In Fiscal 2015, the Board approved use of General Fund dollars to supplement the water main replacement projects with added roadway work. At the end of FY 2018, the Health Department was sunset after many years of devoted service to the Village but whose services became unaffordable, given the Village's financial challenges, along with strong competition from the private sector. FY 2019 saw the TIF debt mature as well as improved Use and Income Tax revenues. A continuing challenge are infrastructure needs, specifically water mains and roadways. In addition, the uncertainty of property tax collection rates are ongoing concerns.

**Village of Park Forest
2018/2019 Budget Review
as of June 30, 2019**

GENERAL FUND REVENUES

PRELIMINARY RESULTS

	FY 18/19 TWELVE MONTHS ACTUAL	BUDGET	PERCENT OF BUDGET
Property Taxes - General & Pension	14,311,562	15,397,640	93%
Road and Bridge	76,465	80,000	96%
Sales & Use Tax	1,048,762	901,117	116%
Utility Tax	1,036,108	1,100,000	94%
State Income Tax	2,289,854	2,097,541	109%
PPRT - General & Pension	209,478	204,234	103%
Real Estate Transfer Tax	174,120	105,000	166%
Grants & Rebates	518,049	554,904	93%
Transfers from Other Funds	1,288,259	1,237,066	104%
Licenses	627,983	725,050	87%
Permits	482,467	509,000	95%
Charges for Services			
Recreation & Parks	383,602	435,380	88%
Health	20,830	43,900	47%
Hospital Transport	656,657	470,000	140%
Inspection Fees	91,820	100,000	92%
Property Lease Revenue	185,505	175,500	106%
Other Charges	469,677	359,019	131%
Asset Sales	22	300	7%
Fines	423,884	374,500	113%
Interest Earnings	<u>430,117</u>	<u>301,408</u>	143%
Total Revenues	<u>24,725,220</u>	<u>25,171,559</u>	98%

**Village of Park Forest
2018/2019 Budget Review
as of June 30, 2019**

GENERAL FUND EXPENDITURES

PRELIMINARY RESULTS

	FY 18/19 TWELVE MONTHS ACTUAL	BUDGET	PERCENT OF BUDGET
Administrative	3,771,955	4,753,660	79%
Police Department	9,001,958	9,474,254	95%
Fire Department	4,852,423	5,122,840	95%
Recreation and Parks	2,950,178	3,364,695	88%
Public Works Department	1,567,440	2,608,165	60%
Economic Development & Planning	640,021	738,096	87%
Community Development	<u>737,354</u>	<u>744,332</u>	99%
Subtotal	23,521,328	26,806,042	88%
Transfer to Capital Projects	185,000	185,000	100%
Transfer to DownTown	155,036	155,036	100%
Transfer to Aqua Center	270,000	270,000	100%
Transfer to Tennis & Health	110,000	110,000	100%
Transfer to Housing Authority	70,000	70,000	100%
Transfer to Police Pension	250,000	250,000	100%
Transfer to Fire Pension	150,000	150,000	100%
Transfer to Library	<u>0</u>	<u>10,000</u>	0%
Total General Fund	<u>24,711,364</u>	<u>28,006,078</u>	88%

**Village of Park Forest
2018/2019 Budget Review
as of June 30, 2019**

**DOWNTOWN PARK FOREST
REVENUES**

PRELIMINARY RESULTS

	FY 18/19 TWELVE MONTHS ACTUAL	BUDGET	PERCENT OF BUDGET
REVENUES			
DownTown Rent	587,615	527,582	111%
Farmers Market	5,370	2,700	199%
Common Area Revenue	88,526	88,511	100%
Hall Rental	12,785	10,000	128%
Other Business Licenses	22,300	39,100	57%
Transfer from General Fund (CAM)	155,036	155,036	100%
Miscellaneous	24,453	5,000	489%
Sale of Assets	0	0	0%
Interest	<u>32,610</u>	<u>600</u>	5435%
TOTAL REVENUE	<u>928,695</u>	<u>828,529</u>	112%
<u>Net Income (Loss)</u>	<u>172,926</u>	<u>(254,957)</u>	
Major Capital Outlays	0		
Depreciation	<u>89,517</u>		
Cash Flow	262,442		
<u>Beginning Net Cash</u>	1,111,398		
<u>Ending Net Cash</u>	1,373,840		

**Village of Park Forest
2018/2019 Budget Review
as of June 30, 2019**

**DOWNTOWN PARK FOREST
EXPENSES**

PRELIMINARY RESULTS

	FY 18/19 TWELVE MONTHS ACTUAL	BUDGET	PERCENT OF BUDGET
EXPENSES			
<u>Personnel Services</u>			
Regular Salaries	82,683	105,042	79%
Overtime Salaries	434	1,500	29%
Temporary/Part time Salaries	<u>63,437</u>	<u>91,577</u>	69%
Total Personnel Services	146,553	198,119	74%
<u>Employee Support/Insurance</u>	28,420	53,720	53%
<u>IRMA</u>	25,000	25,000	100%
<u>Professional Services</u>	27,123	14,500	187%
<u>Property Taxes</u>	127,679	250,000	51%
<u>Operating Supplies</u>	33,015	23,600	140%
<u>Maintenance</u>	172,082	208,500	83%
<u>Capital Outlays</u>	2,860	108,900	3%
<u>Depreciation</u>	89,517	89,466	100%
<u>Miscellaneous</u>	3,346	2,500	134%
<u>Rentals</u>	3,881	3,881	100%
<u>Utilities</u>	<u>96,292</u>	<u>105,300</u>	91%
TOTAL EXPENSES	<u>755,770</u>	<u>1,083,486</u>	70%

**Village of Park Forest
2018/2019 Budget Review
as of June 30, 2019**

REVENUE (All Funds)

PRELIMINARY RESULTS

	FY 18/19 TWELVE MONTHS ACTUAL	BUDGET	PERCENT OF BUDGET
General Fund	24,725,220	25,171,559	98%
CDBG - Cook	0	500,000	0%
Housing Choice Voucher Program	4,880,261	5,797,555	84%
Police Pension	3,740,173	3,435,489	109%
Fire Pension	2,295,663	2,278,265	101%
MFT	629,891	915,659	69%
Water	7,722,650	7,182,717	108%
Sewer	1,228,726	1,147,996	107%
Municipal Parking	74,497	89,452	83%
Refuse	1,458,988	1,391,783	105%
Aqua Center	384,945	418,000	92%
Tennis and Health	334,568	361,400	93%
Downtown	928,695	828,529	112%
TIF - Downtown	1,024,824	684,168	150%
Vehicle Services	1,149,660	1,086,341	106%
Bond Retirement	223,062	251,664	89%
Capital Projects	674,245	280,264	241%
Foreign Fire Insurance	<u>22,218</u>	<u>16,000</u>	139%
Subtotal	51,498,288	51,836,841	99%
Library	<u>2,152,425</u>	<u>2,219,317</u>	97%
TOTAL FUNDS	<u>53,650,713</u>	<u>54,056,158</u>	99%

**Village of Park Forest
2018/2019 Budget Review
as of June 30, 2019**

EXPENDITURES (All Funds)

PRELIMINARY RESULTS

	FY 18/19 TWELVE MONTHS ACTUAL	BUDGET	PERCENT OF BUDGET
General Fund	23,521,328	26,806,042	88%
CDBG - Cook	0	500,000	0%
Housing Choice Voucher Program	4,916,989	5,804,189	85%
Police Pension	2,551,553	2,596,800	98%
Fire Pension	1,569,640	1,613,169	97%
MFT	402,204	1,326,267	30%
Water	6,031,872	6,656,076	91%
Sewer	1,134,134	1,667,313	68%
Municipal Parking	129,601	145,236	89%
Refuse	1,375,552	1,382,928	99%
Aqua Center	437,005	454,272	96%
Tennis and Health	324,100	378,360	86%
DownTown	755,770	1,083,486	70%
TIF - Downtown	1,149,788	1,172,170	98%
Vehicle Services*	979,273	1,078,659	91%
Bond Retirement	255,862	256,025	100%
Capital Projects	320,636	551,700	58%
Foreign Fire Insurance	22,029	16,000	138%
<u>Transfers from General Fund:</u>			
To Capital Projects	185,000	185,000	100%
To Downtown	155,036	155,036	100%
To Aqua Center	270,000	270,000	100%
To Tennis & Health	110,000	110,000	100%
To Housing Authority	70,000	70,000	100%
To Police Pension	250,000	250,000	100%
To Fire Pension	150,000	150,000	100%
To Library	<u>0</u>	<u>10,000</u>	0%
Subtotal	47,067,373	54,688,728	86%
Library	<u>1,685,898</u>	<u>2,191,738</u>	77%
TOTAL FUNDS**	<u>48,753,271</u>	<u>56,880,466</u>	86%

* Vehicle Services is an internal service fund. The revenues are contributions from other funds.

** When expenditures exceed revenues, prior fund balances have been utilized.

**Village of Park Forest
Cell Tower Leases
Multi-year Comparison
as of June 30, 2019**

Fiscal Year End June 30th	Crwn Cstl U.S.								Total
	<u>SBA</u>	<u>AT&T</u>	<u>Sprint</u>	<u>T Mobile</u>	<u>Firestation</u>	<u>Cellular</u>	<u>Cricket</u>	<u>Verizon</u>	
2005	\$24,904	\$8,580	\$20,562	\$1,952					\$55,998
2006	\$28,240	\$8,580	\$21,179	\$19,718		\$4,527			\$82,244
2007	\$31,900	\$10,153	\$23,655	\$22,003		\$23,541			\$111,252
2008	\$30,544	\$9,438	\$22,469	\$20,877	\$14,800	\$22,352			\$120,480
2009	\$31,582	\$9,438	\$23,143	\$21,503	\$18,472	\$23,022			\$127,161
2010	\$32,846	\$9,438	\$31,219	\$22,148	\$19,211	\$23,713	\$21,350		\$159,924
2011	\$34,160	\$9,438	\$34,829	\$22,813	\$19,979	\$24,425	\$26,408		\$172,053
2012	\$35,526	\$10,303	\$35,350	\$23,497	\$20,779	\$25,157	\$27,200		\$177,812
2013	\$37,070	\$10,382	\$36,410	\$24,202	\$21,610	\$25,912	\$28,017		\$183,603
2014	\$38,302	\$10,382	\$37,411	\$24,928	\$22,576	\$26,689	\$28,857		\$189,145
2015	\$39,962	\$10,382	\$38,628	\$25,676	\$23,383	\$13,582	\$29,723		\$181,336
2016	\$41,561	\$10,382	\$43,279	\$26,522	\$24,165	\$0	\$15,211		\$161,120
2017	\$46,969	\$12,285	\$42,091	\$27,240	\$27,426	\$0	\$23,565		\$179,576
2018	\$45,102	\$10,468	\$35,759	\$25,712	\$26,513	\$0	\$2,567		\$146,121
2019	\$46,906	\$11,420	\$37,818	\$28,899	\$27,355	\$0	\$0	\$5,500	\$157,898

**ILLINOIS FUNDS
MONTHLY RATE HISTORY
MONEY MARKET**

Date	Annualized Rate	Daily Factor
1-Jul-07	4.490%	0.000123001700
2-Jul-07	4.927%	0.000134995000
3-Jul-07	4.940%	0.000135344700
4-Jul-07	4.940%	0.000135344700
5-Jul-07	5.026%	0.000137688200
6-Jul-07	5.029%	0.000137793700
7-Jul-07	5.029%	0.000137793700
8-Jul-07	5.029%	0.000137793700
9-Jul-07	5.054%	0.000138471700
10-Jul-07	5.058%	0.000138575800
11-Jul-07	5.075%	0.000139052600
12-Jul-07	5.108%	0.000139956500
13-Jul-07	5.116%	0.000140151600
14-Jul-07	5.116%	0.000140151600
15-Jul-07	5.116%	0.000140151600
16-Jul-07	5.147%	0.000141015800
17-Jul-07	5.113%	0.000140085600
18-Jul-07	5.090%	0.000139442900
19-Jul-07	5.090%	0.000139457900
20-Jul-07	5.092%	0.000139498100
21-Jul-07	5.092%	0.000139498100
22-Jul-07	5.092%	0.000139498100
23-Jul-07	5.123%	0.000140346800
24-Jul-07	5.133%	0.000140618600
25-Jul-07	5.120%	0.000140260700
26-Jul-07	5.182%	0.000141959900
27-Jul-07	5.152%	0.000141146800
28-Jul-07	5.152%	0.000141146800
29-Jul-07	5.152%	0.000141146800
30-Jul-07	5.180%	0.000141905800
31-Jul-07	5.080%	0.000139178600

AVERAGE	5.066%
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**ILLINOIS FUNDS
MONTHLY RATE HISTORY
MONEY MARKET**

Date	Annualized Rate	Daily Factor
1-Aug-08	2.158%	0.000058958000
2-Aug-08	2.158%	0.000058958000
3-Aug-08	2.158%	0.000058958000
4-Aug-08	2.117%	0.000057854870
5-Aug-08	2.046%	0.000055897100
6-Aug-08	2.009%	0.000054885800
7-Aug-08	2.009%	0.000054885400
8-Aug-08	2.015%	0.000055061400
9-Aug-08	2.015%	0.000055061400
10-Aug-08	2.015%	0.000055061400
11-Aug-08	2.053%	0.000056083400
12-Aug-08	1.996%	0.000054535000
13-Aug-08	2.052%	0.000056065400
14-Aug-08	2.103%	0.000057460100
15-Aug-08	2.151%	0.000058778200
16-Aug-08	2.151%	0.000058778200
17-Aug-08	2.110%	0.000057662100
18-Aug-08	2.110%	0.000057662100
19-Aug-08	2.001%	0.000054678900
20-Aug-08	1.964%	0.000053667400
21-Aug-08	2.027%	0.000055388800
22-Aug-08	2.039%	0.000055715100
23-Aug-08	2.039%	0.000055715100
24-Aug-08	2.039%	0.000055715100
25-Aug-08	2.051%	0.000056025400
26-Aug-08	2.056%	0.000056180900
27-Aug-08	2.044%	0.000055858100
28-Aug-08	2.047%	0.000055939800
29-Aug-08	2.097%	0.000057289200
30-Aug-08	2.097%	0.000057289200
31-Aug-08	2.097%	0.000057289200

AVERAGE	2.067%
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**ILLINOIS FUNDS
MONTHLY RATE HISTORY
MONEY MARKET**

Date	Annualized Rate	Daily Factor
1-Aug-10	0.191%	0.000005245200
2-Aug-10	0.229%	0.000006267100
3-Aug-10	0.229%	0.000006267100
4-Aug-10	0.194%	0.000053232000
5-Aug-10	0.199%	0.000005448800
6-Aug-10	0.199%	0.000005458900
7-Aug-10	0.199%	0.000054589000
8-Aug-10	0.199%	0.000054589000
9-Aug-10	0.189%	0.000051766000
10-Aug-10	0.176%	0.000004834000
11-Aug-10	0.168%	0.000004592300
12-Aug-10	0.178%	0.000004875100
13-Aug-10	0.194%	0.000005309700
14-Aug-10	0.194%	0.000053097000
15-Aug-10	0.194%	0.000005309700
16-Aug-10	0.233%	0.000006380300
17-Aug-10	0.210%	0.000005765100
18-Aug-10	0.186%	0.000005093900
19-Aug-10	0.180%	0.000004935500
20-Aug-10	0.188%	0.000005141200
21-Aug-10	0.188%	0.000005141200
22-Aug-10	0.188%	0.000005141200
23-Aug-10	0.183%	0.000005001700
24-Aug-10	0.181%	0.000004953500
25-Aug-10	0.178%	0.000004868000
26-Aug-10	0.196%	0.000005378700
27-Aug-10	0.186%	0.000005190910
28-Aug-10	0.186%	0.000005109100
29-Aug-10	0.186%	0.000005109100
30-Aug-10	0.178%	0.000004889200
31-Aug-10	0.214%	0.000005859400

AVERAGE	0.193%
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**ILLINOIS FUNDS
MONTHLY RATE HISTORY
MONEY MARKET**

Date	Daily Factor
1-Aug-19	2.297%
2-Aug-19	2.260%
3-Aug-19	2.260%
4-Aug-19	2.260%
5-Aug-19	2.229%
6-Aug-19	2.219%
7-Aug-19	2.204%
8-Aug-19	2.203%
9-Aug-19	2.208%
10-Aug-19	2.208%
11-Aug-19	2.208%
12-Aug-19	2.202%
13-Aug-19	2.219%
14-Aug-19	2.210%
15-Aug-19	2.213%
16-Aug-19	2.198%
17-Aug-19	2.198%
18-Aug-19	2.198%
19-Aug-19	2.177%
20-Aug-19	2.180%
21-Aug-19	2.167%
22-Aug-19	2.162%
23-Aug-19	2.156%
24-Aug-19	2.156%
25-Aug-19	2.156%
26-Aug-19	2.153%
27-Aug-19	2.169%
28-Aug-19	2.164%
29-Aug-19	2.159%
30-Aug-19	2.163%
31-Aug-19	2.163%

AVERAGE	2.197%
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VILLAGE OF PARK FOREST
 ASSIGNMENTS
 June 30, 2019

<u>FUND</u>	<u>AMOUNT</u>	<u>DESCRIPTION</u>	<u>ACCT. #</u>
1			
<u>ADMINISTRATIVE PURPOSES</u>			
	200,000	IRMA Deductible	010100-510400
	14,000	Village Hall Lobby	010100-530000
	2,000	Live, Grow, Discover Scholarship Program	010100-590900
	5,800	Strategic Planning	010101-530000
	3,400	Senior Commission Initiative	010102-540400
	1,110	Youth Commission Initiatives (Net Carnival Proceeds)	010102-540400
	20,000	Office Furnishing/Record Room shelving/Copier	010104-560000
	<u>3,000</u>	Internal Audit	010104-530300
	249,310		
<u>PUBLIC SAFETY PURPOSES</u>			
<u>POLICE</u>			
	62,500	Radios	010700-560000
	23,500	Building Remodel	010700-560000
	<u>22,250</u>	Youth Programs (20% of FY19 Vehicle Seizure Revenue)	010700-541100
	108,250		
<u>ECONOMIC DEVELOPMENT</u>			
	13,000	Marketing Plan	011900-530000
	<u>7,100</u>	Advertising	011900-590900
	20,100		
<u>RECREATION & PARKS PURPOSES</u>			
	257,863	Recreation Center Improvements	011107-560000
	40,000	Village Hall Public Space Interior Upgrades	011107-560000
	15,000	Village Hall-Tuck Pointing	011107-560000
	20,000	Library Roof Resurfacing	011107-560000
	7,889	Murphy Park Improvements	011122-560000
	6,000	Central Park Score Boards	011122-560000
	10,000	Urban Waters Grant Project	011122-560000
	<u>32,186</u>	Interior Improvements to Recreation Center	011125-560000
	388,938		
<u>PUBLIC WORKS PURPOSES</u>			
	814,055	Street Maintenance	011700-550600
	<u>66,620</u>	US Route 30 Project PW12-003	011700-560000-PW12-003
	880,675		
<u>COMMUNITY DEVELOPMENT PURPOSES</u>			
	6,978	Home Demolition	012000-550500
TOTAL	<u>1,654,251</u>		

* Actual account/department breakdown may be different. Department will provide at budget amendment time.



www.villageofparkforest.com

Mayor

Jonathan Vanderbilt October 23, 2019

Village Trustees

Tiffani Graham Lauterbach & Amen, LLP
 Maya Hardy 668 N. River Road
 Candyce Herron Naperville, IL 60563
 Robert McCray
 Theresa M. Settles
 Joseph A. Woods

Attention: Matt Beran

Village Clerk

Sheila McGann Dear Mr. Beran:

Village Manager

Thomas Mick

In preparation for the financial statements for the fiscal year ended June 30, 2019, I've assigned the following fund balances:

Village Hall

350 Victory Drive
 Park Forest, IL 60466
 (708) 748-1112

General Fund

Assign for:

Administrative Purposes	\$ 249,310.00
Public Safety Purposes	108,250.00
Recreation and Parks Purposes	388,938.00
Public Works Purposes	880,675.00
Economic Development	20,100.00
Community Development	<u>6,978.00</u>
Sub Total	\$ 1,654,251.00

DownTown Management Office

226 Forest Blvd.
 (708) 503-8153

Fire Department

156 Indianwood Blvd.
 (708) 748-5605

Additional Assignments

Employee Computer Purchases	\$ 36,516.87
Contribution Funds	64,280.97
IRMA Deductible	500,000.00
Land Held for Resale	<u>761,435.31</u>

Freedom Hall

410 Lakewood Blvd.
 (708) 747-0580

Police Department

200 Lakewood Blvd.
 (708) 748-4700

Total General Fund Assigned Fund Balances: \$ 3,016,484.15

Recreation and Parks Department

350 Victory Drive
 (708) 748-2005

Debt Service

Assigned for Future Projects \$ 46,519.89

Capital Projects

Assigned for Capital Projects \$ 1,984,972.65

Library

IRMA Deductible \$ 50,000.00

These assignments are made with Village Board notification and authority given in the Fiscal Policies adopted April 22, 2019.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark A. Pries". The signature is written in a cursive style with a large, sweeping initial "M".

Mark A. Pries, MBA

Finance Director/Treasurer/Deputy Village Manager

cc: Village Board
Tom Mick, Village Manager

MEMORANDUM

DATE: October 11, 2019

TO: Mayor Jon Vanderbilt
Board of Trustees

FROM: Mark A. Pries, Deputy Village Manager/Finance Director

RE: Current Year Trends

The current year trends are impacted by distribution of funds from the State in certain revenue categories and the possibility of further reductions.

Sales & Use Tax

The Village combines sales and use tax in its revenue presentation because they both relate to sales. The difference is the straight Sales Tax number is 1% of sales made in Park Forest. The Use Tax revenue relates to sales made statewide to companies outside of the State. Use Tax is included in the Local Government Distribution Fund (LGDF) along with Income Tax and distributed on a per capita basis. Also, internet sales taxes collected in Illinois are disbursed in the same manner as Use and Income Tax and are included in the monthly Use Tax receipts.

The attached schedule shows the twenty-five year trend in sales and use taxes. Sales and Use taxes have declined from a FY 1996 high of \$1.2 million to \$572,014 received in FY 2010. The current level of receipts are \$984,198. After twelve years of relatively flat revenue, there were increases of \$56,725 in FY 2015, \$74,171 in FY 2016, \$18,931 in FY 2017, \$40,404 in FY 2018 and \$111,353 in FY 2019. As indicated on the table, the increases from these years relate mostly to Use Tax and this trend will continue due to the 2018 Supreme Court ruling on internet sales taxes which means use Tax is where internet sales taxes are distributed. For the first 3 months of FY 2020, Use Tax collections are 16.9% higher than the same time period in FY 2019 as December, 2018 is where the first noticeable increase from internet sales taxes occurred.

The Village receives sales taxes on a three month lag. Detailed information is received even later. The Village has applied to receive information on individual businesses but this information is confidential and cannot be viewed by the general public or any Village employee not authorized by the Mayor to do so. The attached schedule for the second quarter of the calendar year shows revenue by type of business. Unfortunately, due to additional requirements enacted by the Illinois Department of Revenue, the top ten sales tax payers can no longer be presented.

Income Tax, Motor Fuel Tax, State Use Tax

The Village receives Income Tax, Motor Fuel Tax, and State Use Tax based on a per capita distribution from the State. The Village's population declined from 24,656 in 1990 to 23,462 in

2000. Population declined further to 21,975 in 2010 while the overall state population increased. The Village began to feel the impact of this population reduction in March, 2011. Surprisingly, a major decrease in revenue did not occur in 2012 or 2013. Increases in State employment as well as increasing wages could have been factors. In FY 2018, the State of Illinois reduced Income Tax distributions by 10% and the Village lost approximately \$220,000 as a result of this last-minute maneuver by the State Legislature. Unfortunately, even though this reduction was proposed again for FY's 19 & 20, it did not gain the support needed but a reduction of 5% did have support and was enacted for FY's 19 & 20. Given the fact that Income Tax distributions are higher than the previous year, along with unemployment being at the lowest level seen in decades, Income Tax revenue for FY 2020 is expected to be strong. As a result, current year Income Tax revenue is up over 5% compared to the same time period as last year. One piece of good news is that the State is now current in their distribution of Income Taxes, meaning that the Village receives its monthly distributions on time.

Motor Fuel Tax receipts continue to be received in a timely manner. Revenues for the beginning of FY 19-20 are 6.9% less than the same time frame last year.

Utility Tax

Utility taxes have historically been between 4% to 5% of total General Fund revenues. Other than the one-time audit adjustment of \$300,000 in April 2012, utility taxes have steadily declined for ten years, going from \$1,642,644 to \$1,036,108 in FY 18-19, a reduction of \$606,536. The overall reduction to this revenue item has been attributed to better energy efficient appliances and heating units as well as reduction in telephone land lines. Mild winters can impact gas tax. The same is true for cool summers impacting electric taxes. Current year revenues are running 1.7% lower for the same time period from last year.

Property Taxes

After a consistent pattern of collecting 94% of the Villages' extended levy, FY 13-14 saw this collection rate drop to 92%. In FY 14-15, collections dropped further to almost 91% of the extended levy. Collections improved slightly for FY 15-16 and remained at virtually the same level for FY 16-17. Unfortunately, collections dipped in FY 17-18 to 86.1% and FY 18-19 dropped further to 81.26%. Both decreases may have been the result of the protests of 2017's reassessments by Cook County. FY 18-19 also saw increased exemptions in Cook County for seniors that went into effect in mid-2018, further impacting FY 18-19. However, FY 19-20 collections are 6.1% higher than the same time last year. Staff will monitor collections throughout FY 2020 and if the trend of decreased collections continues, Staff will notify the Board. Collections continue to be impacted by 'zombie' properties (properties which owners walk away from). Collections are also impacted by properties the Village is in the process of acquiring where back taxes will be extinguished.

Newer Revenues

The Debt Recovery Program allows the Village to collect previously outstanding debt related to parking tickets, fines, permits and utility bills. This revenue produced \$121,248 in net revenue in FY 18-19, a decrease of \$35,931 from the prior year but a good collection of delinquent debt, nonetheless. FY 19-20 will see additional collection efforts enacted that should provide additional collections of delinquent debt. Fees for Crime Free Housing were increased in FY

2017 and the FY 19-20 revenues are tracking \$69,444 higher than last year at the September 30th point. The added revenue will support added staffing needs for the Housing Authority. Hospital transport fees were increased in FY 2019 which saw a marked increases to this revenue item at June 30, 2019. Revenues for FY 19-20 are expected to be consistent with FY 18-19

Expenditure Trends

Over the last several years, identified expenditure trends have been brought to the Board’s attention. Specifically when **IRMA**, **health insurance**, **IMRF**, and other **pension costs** were increasing at 10% to 20%, the Board was alerted and the tax levy was impacted.

IRMA costs declined from \$1,314,766 to \$839,590 in 2011. For the General Fund, which paid 64% of this cost, the savings was \$294,084. Unfortunately, the Village’s claims experience forced IRMA to require an increase in insurance deductibles from \$10,000 to \$100,000. This was implemented January, 2012. For Fiscal 2011/2012, the Village budgeted \$200,000 for deductibles. The unused portion of the first year’s budgeted deductible, plus premium savings, and available fund balance were used to establish an “Assigned Fund Balance for IRMA deductibles” of \$500,000. Deductible expense for FY 18-19 decreased to \$340,267 from \$491,883 in FY 17-18. The budget for deductible expense has increased to \$500,000 with \$500,000 from the prior year assigned. Premium savings related to the increased deductible from the prior years has been used to construct the salt dome, fund the new Village-wide software project and implement the salary comparability study.

Health Insurance costs have moderated over the last eight fiscal years, with two years seeing a reduction to premiums. During this time, in years where there were increases, the escalated costs were smaller than what the Village had experienced in prior years. The current political climate has made forecasting future costs difficult. Health Savings Accounts (HSA’s) have been offered to employees to save costs.

The table below shows the Village share of health insurance. Over the last fifteen years, the Village cost has increased \$1,225,034 or 118%. However, over the last 11 years, the increase in cost has been \$738,019 or 48%. Included in the table are the costs for the disabled public safety individuals who legislatively are allowed 100% insurance coverage. The costs currently for these individuals are \$59,813 per year. Village costs are as follows:

	<u>Total Cost</u>	<u>Increase</u>
Fiscal 2005/2006	\$1,036,999	
Fiscal 2006/2007	1,203,069	16%
Fiscal 2007/2008	1,276,767	6%
Fiscal 2008/2009	1,478,889	16%
Fiscal 2009/2010	1,524,014	3%
Fiscal 2010/2011	1,624,529	7%
Fiscal 2011/2012	1,717,769	6%
Fiscal 2012/2013	1,711,334	-.4%
Fiscal 2013/2014	1,792,557	5%
Fiscal 2014/2015	1,886,798	5%

	<u>Total Cost</u>	<u>Increase</u>
Fiscal 2015/2016	1,864,895	1%
Fiscal 2016/2017	1,968,083	5.5%
Fiscal 2017/2018	1,941,275	-1%
Fiscal 2018/2019 est.	2,078,316	7%
Fiscal 2019/2020 est.	2,262,033	9%

IMRF rates are scheduled to increase from 9.92% to 12.08% in 2020. The Village saved money delaying replacement hiring and was able to maintain the same amount for IMRF in the tax levy for seven years. For both the 2015 and 2016 levies, an increase was needed. The 2017 and 2018 levies did not need an increase to cover IMRF employer costs and the 2019 levy will need a 1.2% increase. New legislation adopted April, 2010 and effective with hires after January, 2011 created a second tier of IMRF pension. Some of the changes include:

Tier II Benefits

- Increased vesting to 10 years (previously eight years).
- Increased the age to receive full retirement benefits to age 67 (previously age 60).
- Increased the age to receive a reduced retirement benefit to age 62 (previously age 55).
- Increased the number of months used to calculate the final rate of earnings.
- Caps the final rate of earnings used to calculate a pension at \$106,800.

It is anticipated that this will cause some municipal savings in the long-term.

Police & Fire Pension

In 2011, legislation extended the amortization period for public safety pensions' unfunded liability from 22 years to 30 years to achieve the desired funding level, allowing the Village to spread the total liability over a longer period of time. In 2012, this legislative change gave the Village the opportunity to save tax dollars and reduce interest rate assumptions from 7.5% to 7%. In 2013, 2015, 2016 and again in 2019, new mortality tables increased the actuarially determined levy needs. In addition, a further reduction in interest rate assumptions to 6.75% was made in 2016. Police and Fire personnel also have Tier II benefits that will produce reduced costs long-term.

Tier II Benefits Police & Fire

- Increased minimum retirement age from 50 to 55 with 10 years of service.
- Pension calculated @ 2.5% for each year up to 75% maximum.
- Early retirement option at 50 with reduced benefits.
- Final salary for pension purposes is best 8 out of last 10 years.
- Caps final rate of earnings at maximum of \$106,800 (increased annually by 3% or ½ of CPI).
- Fire and Police Pensions must now be 90% funded by 2040. Previously were required to be 100% funded by 2033.

The current funding levels of the Police & Fire Pension Funds are 43.0% and 44.5%. Starting in FY 16-17, the Village began making contributions over-and-above the required actuarial contribution, using the interest earned on the reserves in our liability insurance pool, IRMA. The

Village contributed an additional \$150,000 to Fire Pension and \$250,000 to Police Pension for FY's 18 & 19. This initiative increases the investment options and potentially saves tax dollars long term. An opportunity to transfer additional funds in FY 19-20 will be discussed during the budget process in early 2020.

Other Issues

Foreclosures and vacant properties always have the potential for problems. Following is a summary of housing information:

Housing Information Summary

	<u>June</u>	<u>March</u>									
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
# of houses vacant*	235	192	325	421	387	601	554	518	481	533	522
# of houses in foreclosure	310	368	470	504	808	744	665	556	533	497	496
# in foreclosure/occupied	187	259	278	300	638	409	381	356	380	344	355
# of houses reoccupied	47	46	30	42	74	57	49	48	44	33	34
# of new listings	56	66	69	77	305	45	38	37	66	52	40

* Defined as all VA and HUD owned properties, plus all other properties vacant six (6) months or longer.

DownTown Assessment

In 2012, the Cook County Assessor's office established leasehold PINs (Property Index Numbers) for the leases in the Downtown. These PINs were assessed and there was the potential of tax bills for the Downtown in the amount of \$719,029.76. The Village appealed the assessment and taxes were reduced to \$119,327.29. The plan was as tenants move out and new tenants move in, staff informs the Assessor and new PINs are created. After evaluating this plan for one year, the Assessor modified its approach. In addition, the first floor of building one and seven were not assessed. The Downtown is now fully assessed and property taxes for the Downtown were \$127,679 for Fiscal 2019. The total property tax expense for the Downtown properties should stay near this amount as the tax appeal process over the last three years has been successful and produced very similar results each year. The Village will continue to work with the Assessor's Office and our attorney to maintain reasonable assessments.

TIF

The TIF was re-established in November, 1997 and it is set to expire November, 2020. Tax increment dollars are used primarily to pay debt service. This debt, currently at \$1.1 million, includes the remaining portion of the \$10 million of debt existing at the time the TIF was re-established. The \$1.1 million annual debt service payment comes entirely from TIF increment as no property taxes have been levied for this debt the last two years. FY 19-20 will see the last debt payment made, leaving the TIF free of any obligations except for the \$4.4 million the TIF owes to the Village. Should the Village extend the TIF, the likelihood of recovering these funds

would increase. This effort would require the same process as the original establishment as well as legislative support. Staff has been working on this project for close to three years.

EAV (Equalized Assessed Value)

Attached is a chart of the Village’s 10-year history of equalized assessed value. The Village was reassessed in 2008 increasing value 7.23% to \$219,491,270. In 2011, the reassessment dropped property values 25.56%. In 2012 values dropped 12.69% to \$144,211,783 and further dropped 8.07% to \$132,579,603 in 2013, 7.05% to \$123,229,196 in 2014, and 2.85% to \$119,712,678 in 2015. However, in 2016, the Village’s EAV increased 6.61% to \$127,619,822 and increased again in 2017 to \$131,918,779, an increase of 3.37%. 2018 saw the EAV decrease by 2.4%, or just over \$3.1 million. Lower EAV values translate to higher tax rates impacting the Village’s ability to attract commercial development. The tax rate in School District 163 increased from 35.188 to 36.036, which is a 2.4% increase and matches the change to the EAV, and School District 162 from 28.697 to 30.060, which is a 4.8% change and is a change greater than the impact from the change to the EAV.

Housing values are indicated on the attached chart. The average selling price for a house in Park Forest declined after a high value in 2007 of \$122,650 to \$91,420 currently. The volume of sales has slowly increased over the last eight years.

<u>Year</u>	<u>Home Sales</u>	<u>Coop Sales</u>
2008	285	n/a
2009	259	91
2010	249	98
2011	199	111
2012	276	105
2013	295	95
2014	303	85
2015	372	108
2016	331	146
2017	381	118
2018	392	101
2019 (9 months)	297	66

The average selling price for housing in the Village has been an accurate indicator of the impact on real estate transfer tax revenues.

Litigation

The Abernathy case has been settled. The Board will be informed of any new issues received by staff.

Tax Support for Non-Core Services

Aqua Center

The Aqua Center needs \$270,000 to \$290,000 to support its annual operations.

Tennis & Health Club

The Tennis & Health Club needs \$90,000 to \$110,000 to support its annual operations.

Freedom Hall

Operating results for the last five years at Freedom Hall are as follows:

	<u>FREEDOM HALL</u>				
	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015
<u>Revenue</u>					
Rental	\$ 24,193	\$ 21,140	\$ 21,736	\$ 30,416	\$ 25,268
Events	3,184	3,651	2,311	3,791	4,656
Series	68,614	56,077	69,241	63,038	39,664
Arts Council Grant	<u>12,000</u>	<u>8,200</u>	<u>-</u>	<u>-</u>	<u>4,425</u>
Total Revenue	\$ 107,991	\$ 89,068	\$ 93,288	\$ 97,245	\$ 74,013
<u>Expenditures</u>	<u>(339,142)</u>	<u>(339,825)</u>	<u>(379,034)</u>	<u>(326,610)</u>	<u>(334,060)</u>
Village Support	\$(231,151)	\$(250,757)	\$(285,746)	\$(229,365)	\$(260,047)

Conclusion

The Board Goal of financial sustainability warrants a review of support for all non-core services, including the Aqua Center, Tennis and Health Club, Freedom Hall, etc. The sun-setting of the Health Department at the end of FY 17-18, while very painful, was a needed financial change in order to mitigate as much as possible the impact on the taxpayers in the Village while adding resources to infrastructure improvements. Whenever possible, cutting costs or enhancing revenues will be considered as opposed to eliminating services.

**Village of Park Forest INCOME COMPARISON
(Warrants Processed)**

SALES TAX (1%, disb.)	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE	TOTAL
FISCAL YEAR END 96	89,082	82,906	97,748	104,863	86,773	87,630	87,032	65,866	78,632	68,235	66,044	85,497	\$ 1,000,309
FISCAL YEAR END 97	71,444	75,797	88,658	69,763	80,805	68,158	68,530	60,883	78,043	66,281	64,776	76,862	\$ 870,000
FISCAL YEAR END 98	59,880	66,956	66,118	68,656	75,978	51,492	65,017	62,887	56,931	56,725	61,926	61,553	\$ 754,118
FISCAL YEAR END 99	63,594	69,172	76,742	68,033	70,898	68,056	56,250	53,875	49,853	48,302	51,155	53,404	\$ 729,335
FISCAL YEAR END 00	54,101	57,330	59,985	61,421	62,853	63,734	60,457	57,707	60,516	55,801	45,929	63,700	\$ 703,533
FISCAL YEAR END 01	64,587	62,172	41,926	55,507	47,531	49,090	63,806	41,016	37,965	41,761	33,940	37,611	\$ 576,913
FISCAL YEAR END 02	40,258	36,955	53,249	43,894	38,342	43,817	53,479	43,679	45,399	59,086	38,074	42,269	\$ 538,500
FISCAL YEAR END 03	38,283	37,652	38,129	38,238	36,638	36,301	34,892	36,509	37,536	34,487	39,793	39,487	\$ 447,946
FISCAL YEAR END 04	38,253	37,622	42,696	43,796	37,137	36,370	36,684	33,805	37,253	32,273	33,385	35,220	\$ 444,495
FISCAL YEAR END 05	33,692	34,200	35,772	30,325	29,817	30,052	30,336	31,059	32,363	29,136	33,727	31,072	\$ 381,550
FISCAL YEAR END 06	31,717	33,320	30,088	35,447	31,564	35,898	30,664	31,186	31,718	32,922	28,069	31,985	\$ 384,579
FISCAL YEAR END 07	32,508	31,906	31,596	26,947	30,688	27,036	32,366	31,725	34,750	27,102	31,997	29,825	\$ 368,446
FISCAL YEAR END 08	29,725	30,841	27,769	27,645	31,174	29,075	27,346	26,378	29,561	25,853	26,923	33,555	\$ 345,846
FISCAL YEAR END 09	26,725	27,723	27,720	26,157	23,921	25,712	19,429	25,508	24,683	21,437	17,509	29,440	\$ 295,963
FISCAL YEAR END 10	22,770	23,856	25,522	22,642	22,113	25,886	34,899	22,568	25,186	17,817	27,810	19,927	\$ 290,993
FISCAL YEAR END 11	29,267	23,576	27,123	25,153	26,039	26,453	26,307	24,481	28,127	24,373	19,459	32,162	\$ 312,521
FISCAL YEAR END 12	25,405	26,112	30,230	25,473	24,508	30,454	28,030	28,202	31,097	24,515	27,635	30,301	\$ 331,963
FISCAL YEAR END 13	26,945	27,181	28,738	27,147	27,274	28,449	26,613	26,618	28,908	25,663	49,907	28,285	\$ 351,729
FISCAL YEAR END 14	21,828	24,703	25,358	21,721	24,245	35,196	21,926	23,516	26,767	22,994	23,067	26,497	\$ 297,817
FISCAL YEAR END 15	23,982	24,767	26,430	23,618	24,836	26,515	24,343	22,061	31,824	21,232	20,820	24,916	\$ 295,346
FISCAL YEAR END 16	29,763	24,687	25,896	24,185	25,293	26,866	23,393	24,647	26,315	24,369	23,626	27,199	\$ 306,239
FISCAL YEAR END 17	23,812	23,157	26,224	25,268	24,028	21,663	25,265	24,021	26,831	21,224	23,869	25,255	\$ 290,616
FISCAL YEAR END 18	26,533	23,313	25,748	22,743	24,340	24,801	23,544	23,880	26,654	22,640	24,136	26,492	\$ 294,826
FISCAL YEAR END 19	24,469	26,153	28,994	20,541	28,147	26,298	28,887	25,390	29,292	21,648	25,006	31,265	\$ 316,090
FISCAL YEAR END 20	30,522	30,855	29,812										
LOCAL USE TAX	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE	TOTAL
FISCAL YEAR END 96	11,749	12,040	14,040	12,101	16,751	17,863	15,298	11,659	20,914	14,330	15,833	19,167	\$ 181,744
FISCAL YEAR END 97	16,390	17,803	20,917	18,178	13,242	18,250	19,166	15,529	28,699	12,896	14,533	7,942	\$ 203,545
FISCAL YEAR END 98	25,839	17,416	24,845	18,431	16,557	19,317	19,303	17,366	27,304	17,179	17,716	0	\$ 221,274
FISCAL YEAR END 99	37,384	17,062	22,025	17,332	19,705	24,230	19,475	23,767	32,263	17,561	19,151	3,144	\$ 253,099
FISCAL YEAR END 00	45,886	21,960	26,406	20,980	21,290	24,446	22,032	25,078	33,835	22,539	11,952	0	\$ 276,403
FISCAL YEAR END 01	63,122	25,962	27,210	21,208	24,453	28,621	26,248	21,550	34,529	22,759	20,814	9,190	\$ 325,665
FISCAL YEAR END 02	37,740	17,219	19,127	19,998	16,516	17,544	21,106	17,769	27,237	16,526	13,919	17,556	\$ 242,258
FISCAL YEAR END 03	16,228	15,723	17,923	15,994	16,065	19,235	17,569	16,327	24,718	15,680	13,130	17,755	\$ 206,346
FISCAL YEAR END 04	16,776	15,408	19,576	19,096	17,357	15,391	16,092	18,921	26,201	22,358	20,789	20,235	\$ 228,199
FISCAL YEAR END 05	18,216	18,894	22,457	19,627	18,830	20,404	18,433	16,849	29,208	17,418	19,592	22,392	\$ 242,321
FISCAL YEAR END 06	26,869	20,983	24,684	20,081	21,636	23,186	21,501	20,734	35,604	22,977	23,044	21,778	\$ 283,078
FISCAL YEAR END 07	26,498	23,623	27,221	22,814	27,838	27,213	25,698	23,018	35,119	20,589	19,858	24,206	\$ 303,694
FISCAL YEAR END 08	24,691	26,863	31,526	23,154	24,358	26,479	27,082	27,290	38,904	25,387	23,342	29,886	\$ 328,962
FISCAL YEAR END 09	27,559	25,342	31,146	26,071	32,833	29,827	28,550	25,545	36,747	23,391	20,915	25,094	\$ 333,019
FISCAL YEAR END 10	25,622	21,671	28,815	22,895	20,451	22,074	21,397	19,112	32,853	19,550	15,549	31,030	\$ 281,020
FISCAL YEAR END 11	23,615	22,385	28,882	24,009	23,263	27,029	34,004	26,434	41,613	25,450	27,360	28,368	\$ 332,412
FISCAL YEAR END 12	26,504	25,822	28,532	22,836	27,198	20,627	25,939	26,119	39,916	25,507	23,131	28,596	\$ 320,727
FISCAL YEAR END 13	26,373	27,576	30,832	25,479	28,447	29,145	28,325	29,839	42,619	29,667	22,222	27,892	\$ 348,417
FISCAL YEAR END 14	30,611	27,031	35,901	30,885	28,858	31,134	33,412	31,455	49,491	26,242	25,762	34,014	\$ 384,797
FISCAL YEAR END 15	31,357	33,316	37,187	31,710	34,340	41,669	39,425	37,481	56,813	20,100	39,232	41,364	\$ 443,994
FISCAL YEAR END 16	40,603	38,675	43,623	40,445	36,957	42,493	42,794	42,172	60,306	37,052	37,769	44,381	\$ 507,271
FISCAL YEAR END 17	43,228	42,064	47,442	37,757	41,161	42,312	46,147	44,803	69,621	40,219	37,850	49,221	\$ 541,825
FISCAL YEAR END 18	42,268	42,587	45,044	43,124	45,861	48,331	47,995	55,597	70,321	41,859	43,047	51,986	\$ 578,019
FISCAL YEAR END 19	45,372	49,474	52,985	51,399	48,883	56,076	59,355	65,674	79,416	46,069	53,072	60,333	\$ 668,108
FISCAL YEAR END 20	57,106	57,353	58,305										
SALES & USE TAX COMBINED	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE	TOTAL
FISCAL YEAR END 96	104,558	98,576	115,453	120,524	107,279	109,075	106,058	81,566	102,670	85,928	85,414	108,405	\$ 1,225,507
FISCAL YEAR END 97	91,453	97,220	113,053	91,410	98,177	90,076	91,947	80,560	109,906	82,580	83,104	88,585	\$ 1,118,070
FISCAL YEAR END 98	89,721	88,594	94,834	90,993	96,590	74,340	88,911	84,405	87,548	77,535	83,369	65,518	\$ 1,022,357
FISCAL YEAR END 99	105,176	90,699	102,665	89,514	95,829	96,429	80,111	81,426	85,031	69,933	74,453	60,347	\$ 1,031,614

(Continued on next page)

Village of Park Forest INCOME COMPARISON
(Warrants Processed)

SALES & USE TAX COMBINED (Continued from previous page)													
FISCAL YEAR END 00	104,933	83,829	90,768	86,799	88,598	92,609	87,368	87,438	98,246	82,596	62,061	65,182	\$ 1,030,428
FISCAL YEAR END 01	135,801	92,727	73,598	81,153	76,258	82,093	94,753	67,310	76,390	68,715	58,966	48,929	\$ 956,692
FISCAL YEAR END 02	84,542	58,289	76,585	67,846	58,903	65,560	79,013	65,982	76,057	79,250	55,772	63,917	\$ 831,716
FISCAL YEAR END 03	61,306	53,375	56,052	54,231	52,703	55,536	52,461	52,836	62,254	50,167	52,923	57,242	\$ 661,086
FISCAL YEAR END 04	55,029	53,029	62,272	62,892	54,494	51,761	52,776	52,726	63,455	54,631	54,173	55,455	\$ 672,693
FISCAL YEAR END 05	51,908	53,094	58,229	49,952	48,647	50,456	48,769	47,908	61,571	46,554	53,319	53,464	\$ 623,870
FISCAL YEAR END 06	58,586	54,304	54,772	55,528	53,201	59,084	52,165	51,919	67,323	55,899	51,113	53,763	\$ 667,657
FISCAL YEAR END 07	59,005	55,529	58,817	49,761	58,526	54,249	58,065	54,743	69,869	47,692	51,855	54,031	\$ 672,140
FISCAL YEAR END 08	54,416	57,704	59,295	50,799	55,532	55,554	54,428	53,668	68,465	51,240	50,265	63,441	\$ 674,808
FISCAL YEAR END 09	54,284	53,064	58,866	52,229	56,754	55,539	47,979	51,052	61,429	44,828	38,424	54,534	\$ 628,982
FISCAL YEAR END 10	48,391	45,527	54,337	45,537	42,564	47,960	56,296	41,680	58,039	37,367	43,358	50,957	\$ 572,014
FISCAL YEAR END 11	52,882	45,961	56,004	49,162	49,302	53,482	60,311	50,915	69,740	49,823	46,819	60,531	\$ 644,932
FISCAL YEAR END 12	51,909	51,934	58,762	48,309	51,706	51,082	53,970	54,321	71,012	50,023	50,766	58,898	\$ 652,690
FISCAL YEAR END 13	53,318	54,756	59,570	52,626	55,721	57,595	54,939	56,458	71,528	55,331	72,128	56,176	\$ 700,145
FISCAL YEAR END 14	52,439	51,734	61,259	52,606	53,103	66,330	55,338	54,972	76,258	49,236	48,829	60,511	\$ 682,614
FISCAL YEAR END 15	55,339	58,083	63,617	55,328	59,177	68,183	63,768	59,542	88,637	41,332	60,053	66,281	\$ 739,339
FISCAL YEAR END 16	70,365	63,362	69,520	64,630	62,250	69,359	66,187	66,819	86,622	61,421	61,395	71,580	\$ 813,510
FISCAL YEAR END 17	67,040	65,221	73,666	63,025	65,189	63,975	71,412	68,824	96,452	61,442	61,719	74,476	\$ 832,441
FISCAL YEAR END 18	68,801	65,900	70,792	65,867	70,201	73,132	71,539	79,477	96,975	64,499	67,184	78,478	\$ 872,845
FISCAL YEAR END 19	69,841	75,627	81,979	71,941	77,029	82,374	88,242	91,064	108,709	67,716	78,077	91,598	\$ 984,198
FISCAL YEAR END 20	87,628	88,208	88,117	-	-	-	-	-	-	-	-	-	-
INCOME TAX	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE	TOTAL
FISCAL YEAR END 96	130,302	83,966	91,449	136,643	89,218	86,987	116,622	150,785	95,907	121,898	167,650	139,618	\$ 1,411,045
FISCAL YEAR END 97	136,615	92,435	92,297	146,411	94,968	83,133	136,995	153,562	100,696	138,470	184,309	150,840	\$ 1,510,732
FISCAL YEAR END 98	156,677	104,265	95,571	162,685	99,904	91,215	155,169	160,019	109,172	148,998	214,425	170,210	\$ 1,668,311
FISCAL YEAR END 99	169,973	100,806	105,971	165,109	108,184	95,888	161,394	177,360	107,172	154,321	217,634	187,850	\$ 1,751,663
FISCAL YEAR END 00	169,945	104,464	113,036	154,650	117,821	113,880	139,661	201,335	115,490	197,729	207,054	230,471	\$ 1,865,535
FISCAL YEAR END 01	176,423	106,849	115,374	187,623	112,285	118,191	149,435	205,845	114,341	168,606	266,123	178,402	\$ 1,899,497
FISCAL YEAR END 02	154,954	96,092	103,198	147,914	107,817	105,176	133,460	164,953	103,775	134,936	201,832	120,491	\$ 1,574,598
FISCAL YEAR END 03	143,628	98,088	99,161	143,680	100,292	94,738	143,841	153,261	107,815	126,180	194,965	124,089	\$ 1,529,739
FISCAL YEAR END 04	128,117	84,165	84,530	121,059	80,997	104,907	131,515	144,333	95,055	124,216	192,349	105,565	\$ 1,396,808
FISCAL YEAR END 05	140,044	93,257	107,165	150,994	104,942	101,635	142,154	173,082	112,884	164,299	238,832	148,283	\$ 1,677,570
FISCAL YEAR END 06	165,734	103,321	109,125	174,784	114,522	103,817	156,632	193,074	109,287	175,371	260,873	186,412	\$ 1,852,951
FISCAL YEAR END 07	176,850	109,763	116,142	198,653	120,131	117,808	157,956	219,073	116,086	197,712	307,022	195,829	\$ 2,033,024
FISCAL YEAR END 08	193,902	116,389	119,389	203,402	130,737	119,141	175,788	259,766	138,686	200,174	357,301	190,997	\$ 2,205,672
FISCAL YEAR END 09	211,437	123,287	118,531	210,817	131,666	102,557	173,184	217,752	118,014	182,193	285,759	152,580	\$ 2,027,777
FISCAL YEAR END 10	166,126	113,085	107,977	166,389	125,364	98,544	173,219	183,583	113,595	177,219	231,868	123,635	\$ 1,780,605
FISCAL YEAR END 11	173,757	113,916	116,824	169,791	127,783	141,320	161,116	199,103	99,305	170,837	218,268	131,178	\$ 1,823,197
FISCAL YEAR END 12	169,933	116,909	112,529	178,730	113,826	107,172	159,229	183,582	122,478	190,170	276,121	145,172	\$ 1,875,850
FISCAL YEAR END 13	186,422	116,982	116,036	182,708	138,055	113,932	176,607	208,476	116,900	202,988	374,941	127,383	\$ 2,061,429
FISCAL YEAR END 14	195,094	121,212	118,252	206,309	136,595	109,028	201,902	214,270	122,382	214,011	332,139	123,712	\$ 2,094,906
FISCAL YEAR END 15	204,748	119,441	116,801	208,407	140,507	105,652	179,010	267,083	116,514	238,100	393,915	163,586	\$ 2,253,763
FISCAL YEAR END 16	230,811	133,944	127,574	224,216	147,839	115,620	216,936	237,396	137,436	212,658	299,738	143,275	\$ 2,227,442
FISCAL YEAR END 17	204,478	119,076	130,066	192,202	129,002	116,873	188,957	218,541	114,386	220,590	294,530	152,321	\$ 2,081,021
FISCAL YEAR END 18	201,502	96,297	113,585	172,940	130,152	114,584	166,991	241,718	121,517	186,596	301,389	139,230	\$ 1,986,502
FISCAL YEAR END 19	188,253	138,190	134,868	209,609	150,967	125,131	182,324	219,350	132,077	212,143	441,288	137,813	\$ 2,272,012
FISCAL YEAR END 20	206,095	147,735	130,753										
EXCISE/TELECOMMUNICATIONS TAX	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE	TOTAL
FISCAL YEAR END 03	-	-	-	-	-	-	-	-	-	27,230	85,366	100,554	\$ 213,150
FISCAL YEAR END 04	52,538	86,018	68,001	58,685	93,414	54,089	75,172	78,557	65,156	73,143	72,031	71,996	\$ 848,800
FISCAL YEAR END 05	74,437	71,427	80,385	62,999	85,593	68,885	78,916	60,819	84,630	74,652	78,068	72,227	\$ 893,039
FISCAL YEAR END 06	84,006	74,329	74,392	82,452	71,419	69,077	84,667	74,047	71,472	64,837	81,887	74,142	\$ 906,726
FISCAL YEAR END 07	66,003	74,803	70,437	78,211	68,558	73,303	58,917	68,802	70,597	80,190	63,953	73,846	\$ 847,620
FISCAL YEAR END 08	79,125	75,953	67,416	74,138	56,002	80,877	58,030	73,391	106,970	64,928	77,945	77,110	\$ 891,886
FISCAL YEAR END 09	68,559	76,467	72,729	74,197	71,475	71,546	65,691	79,128	67,539	77,341	70,612	63,924	\$ 859,209
FISCAL YEAR END 10	78,288	61,642	64,237	75,530	67,766	57,914	64,240	51,770	72,454	80,904	61,799	68,938	\$ 805,481

(Continued on next page)

**Village of Park Forest INCOME COMPARISON
(Warrants Processed)**

EXCISE/TELECOMMUNICATIONS TAX (Continued from previous page)													
FISCAL YEAR END 11	65,292	65,519	64,063	65,423	49,699	66,932	68,734	62,104	47,924	80,977	61,064	61,361	\$ 759,091
FISCAL YEAR END 12	70,661	63,675	62,309	60,449	61,757	60,275	57,543	61,871	51,526	56,784	55,216	395,998	\$ 1,058,063
FISCAL YEAR END 13	53,784	57,228	55,600	54,093	56,606	52,003	54,225	52,179	53,321	52,082	50,380	52,919	\$ 644,419
FISCAL YEAR END 14	51,894	50,632	48,519	51,057	49,278	48,105	51,800	48,331	48,357	48,993	45,530	48,556	\$ 591,051
FISCAL YEAR END 15	46,492	38,670	38,837	39,819	40,468	38,223	38,653	41,295	46,324	42,233	41,214	45,619	\$ 497,846
FISCAL YEAR END 16	39,349	40,533	40,412	42,706	40,337	40,267	39,926	37,614	48,757	37,960	37,065	39,751	\$ 484,675
FISCAL YEAR END 17	35,773	39,942	37,936	37,722	39,509	40,600	37,430	38,104	39,376	37,383	37,557	37,325	\$ 458,657
FISCAL YEAR END 18	34,560	37,529	35,606	34,157	33,695	31,972	32,711	31,155	32,627	33,160	29,722	32,693	\$ 399,588
FISCAL YEAR END 19	27,927	31,355	30,342	29,973	30,246	26,963	28,028	27,447	27,596	26,831	25,135	28,078	\$ 339,919
FISCAL YEAR END 20	25,342	27,254	24,751										

***Per State of IL: Telecommunications Taxes distributed to Municipalities were partially non taxable. The State will adjust 6 monthly distributions @ \$6,838.20 each, beginning August, 2014. memo of 6/18/2014**

VILLAGE OF PARK FOREST
SALES TAX COMPARISON
QUARTERLY

2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019(to quarter received)

	# TP		TOTAL TAX RECEIPTS	General Merchandise	Food	Drinking & Eating Places	Apparel	Furniture H.H. & Radio	Lumber, Bldg. Hardware	Automotive & Fill. Stations	Drugs and Misc. Retail	Agriculture & all others	Manufacturers	Computed Total
3rd	112	Cook	80,116.87	-	23,395.45	5,561.13	191.24	-	-	9,293.52	31,816.12	3,568.40	352.86	74,178.72
		Will	1,044.85	-	-	-	-	-	-	591.14	169.54	84.49	-	845.17
		TOTAL:	81,161.72	-	-	-	-	-	-	9,884.66	31,985.66	3,652.89	352.86	75,023.89
Q	121	Cook	73,320.50	-	15,663.17	4,475.89	129.02	-	-	9,724.58	33,543.18	3,456.05	307.52	67,299.41
		Will	1,648.60	-	-	-	-	-	-	1,079.42	328.47	59.47	-	1,467.36
		TOTAL:	74,969.10	-	-	-	-	-	-	10,804.00	33,871.65	3,515.52	307.52	68,766.77
R	138	Cook	75,569.54	-	16,192.33	6,541.56	226.50	-	1,635.70	9,880.83	32,946.78	4,332.17	299.98	72,055.85
		Will	774.57	-	-	-	-	-	-	73.16	202.88	317.03	-	593.07
		TOTAL:	76,344.11	-	-	-	-	-	-	9,953.99	33,149.66	4,649.20	-	72,648.92
A	30	Cook	69,678.16	-	12,783.55	7,525.08	301.15	-	-	11,263.35	29,747.95	3,738.70	240.56	65,600.34
		Will	1,280.55	-	-	-	-	-	-	807.14	82.36	275.13	-	1,164.63
		TOTAL:	70,958.71	-	-	-	-	-	-	12,070.49	29,830.31	4,013.83	-	66,764.97
D	140	Cook	71,488.10	-	14,111.35	6,855.71	140.33	-	-	11,221.74	32,759.86	2,403.19	351.01	67,843.19
		Will	395.38	-	-	-	-	-	-	79.28	84.47	105.18	-	268.93
		TOTAL:	71,883.48	-	-	-	-	-	-	11,301.02	32,844.33	2,508.37	351.01	68,112.12
2018	149	Cook	73,916.02	-	17,251.90	6,079.04	64.83	-	-	12,943.51	31,604.96	2,466.01	232.71	70,642.96
		Will	1,069.74	-	-	-	-	-	-	457.42	241.18	302.77	-	1,001.37
		TOTAL:	74,985.76	-	-	-	-	-	-	13,400.93	31,846.14	2,768.78	232.71	71,644.33
2019	Cook	-	-	-	-	-	-	-	-	-	-	-	-	-
		Will	-	-	-	-	-	-	-	-	-	-	-	-
		TOTAL:	-	-	-	-	-	-	-	-	-	-	-	-
Difference from prior year			3,102.28	-	-	-	-	-	-	2,099.91	(998.19)	260.41	(118.30)	3,532.21
4th	133	Cook	71,743.26	-	10,965.65	5,636.16	347.56	-	-	10,114.11	35,826.58	3,568.19	393.92	66,852.17
		Will	465.59	-	-	-	-	-	-	6.72	160.94	65.31	-	232.97
		TOTAL:	72,208.85	-	-	-	-	-	-	10,120.83	35,987.52	3,633.50	393.92	67,085.14
Q	145	Cook	77,089.70	-	15,123.59	5,479.25	-	-	1,804.76	9,031.11	37,046.56	4,283.55	338.95	73,107.77
		Will	1,138.55	-	-	-	-	-	-	424.03	241.19	237.78	-	903.00
		TOTAL:	78,228.25	-	-	-	-	-	-	9,455.14	37,287.75	4,521.33	338.95	74,010.77
R	132	Cook	72,710.80	-	13,103.17	6,130.14	334.81	-	-	9,959.33	33,678.18	4,382.77	286.83	67,875.23
		Will	1,644.38	-	-	-	-	-	-	881.43	175.39	396.99	-	1,453.81
		TOTAL:	74,355.18	-	-	-	-	-	-	10,840.76	33,853.57	4,779.76	286.83	69,329.04
C	151	Cook	74,969.21	-	14,254.90	6,958.62	180.59	-	-	8,488.42	36,827.48	4,295.22	436.84	71,442.07
		Will	1,147.57	-	-	-	-	-	-	611.32	76.04	351.36	-	1,038.72
		TOTAL:	76,116.78	-	-	-	-	-	-	9,099.74	36,903.52	4,646.58	-	72,480.79
D	152	Cook	73,436.02	-	13,979.51	5,654.73	192.92	-	-	11,270.90	34,848.08	3,708.32	404.23	70,058.69
		Will	625.79	-	-	-	-	-	-	76.43	77.77	191.65	-	345.85
		TOTAL:	74,061.81	-	-	-	-	-	-	11,347.33	34,925.85	3,899.97	404.23	70,404.54
2018	150	Cook	82,414.99	-	15,346.29	6,672.88	224.33	-	-	13,647.09	39,246.64	3,365.50	286.03	78,788.76
		Will	1,147.07	-	-	-	-	-	-	214.01	214.53	677.31	-	1,105.85
		TOTAL:	83,562.06	-	-	-	-	-	-	13,861.10	39,461.17	4,042.81	286.03	79,894.61
2019	Cook	-	-	-	-	-	-	-	-	-	-	-	-	-
		Will	-	-	-	-	-	-	-	-	-	-	-	-
		TOTAL:	-	-	-	-	-	-	-	-	-	-	-	-
Difference from prior year			9,500.25	-	-	-	-	-	-	2,513.77	4,535.32	142.84	(118.20)	9,490.07

**VILLAGE OF PARK FOREST
SALES TAX COMPARISON
QUARTERLY**

2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019(to quarter received)

	# TP		TOTAL TAX RECEIPTS	General Merchandise	Food	Drinking & Eating Places	Apparel	Furniture H.H. & Radio	Lumber, Bldg. Hardware	Automotive & Fill. Stations	Drugs and Misc. Retail	Agriculture & all others	Manufacturers	Computed Total
A N N U A	2013	196 Cook	325,788.66	-	55,912.86	22,428.28	744.14	-	5,357.16	49,563.83	159,513.97	14,035.14	1,309.39	308,864.77
		43 Will	3,325.28	-	-	-	-	-	-	1,690.59	540.20	249.81	-	2,480.60
		TOTAL:	329,113.94	-	-	-	-	-	-	-	51,254.42	160,054.17	14,284.95	-
L	2014	201 Cook	296,546.20	-	57,453.44	21,110.37	705.69	-	5,928.33	40,456.15	141,073.41	14,216.68	1,094.18	282,038.25
		45 Will	4,388.33	-	-	-	-	-	-	-	1,057.42	398.49	-	1,455.91
		TOTAL:	300,934.53	-	-	-	-	-	-	-	40,456.15	142,130.83	14,615.17	-
L	2015	245 Cook	293,512.24	-	54,948.40	25,325.19	1,097.59	-	4,349.60	39,380.53	136,232.40	16,639.20	1,101.37	279,074.28
		48 Will	4,502.09	-	-	-	-	-	-	1,418.59	875.40	1,427.79	-	3,721.78
		TOTAL:	298,014.33	-	-	-	-	-	-	-	40,799.12	137,107.80	18,066.99	-
L	2016	267 Cook	290,159.02	12,685.54	52,462.61	28,320.26	881.59	-	2,673.07	43,221.14	133,310.48	15,465.27	-	289,019.96
		Will	5,303.28	-	-	-	-	-	-	-	275.33	1,228.97	-	1,504.30
		TOTAL:	295,462.30	-	-	-	-	-	-	-	43,221.14	133,585.81	16,694.24	-
L	2017	299 Cook	289,152.45	-	58,252.47	25,236.70	681.74	-	-	44,737.66	134,035.15	10,962.72	2,008.16	275,914.60
		57 Will	2,734.97	-	-	-	-	-	-	894.72	310.78	1,033.54	29.59	2,268.63
		TOTAL:	291,887.42	-	-	-	-	-	-	-	45,632.38	134,345.93	11,996.26	2,037.75
L	2018	274 Cook	307,267.64	-	63,900.00	26,416.10	622.19	-	-	49,262.50	141,577.12	10,200.70	1,826.17	293,804.78
		57 Will	4,164.14	-	-	-	-	-	-	1,832.77	924.04	1,190.57	153.75	4,101.13
		TOTAL:	311,431.78	-	-	-	-	-	-	-	51,095.27	142,501.16	11,391.27	1,979.92
L	2019	Cook	-	-	-	-	-	-	-	-	-	-	-	-
		Will	-	-	-	-	-	-	-	-	-	-	-	-
		TOTAL:	-	-	-	-	-	-	-	-	-	-	-	-
Difference from prior year			19,544.36	-	-	-	-	-	-	5,462.89	8,155.23	(604.99)	(57.83)	19,722.68
F I S C A L Y E A R	2013	192 Cook	337,559.45	-	41,776.73	22,083.65	447.46	-	5,926.27	74,400.16	160,308.39	13,542.38	1,136.30	319,621.34
		43 Will	3,193.97	-	-	-	-	-	-	1,618.04	481.79	214.27	-	2,314.10
		TOTAL:	340,753.42	-	-	-	-	-	-	-	76,018.20	160,790.18	13,756.65	1,136.30
L	2014	203 Cook	297,996.13	-	61,027.78	22,352.52	942.49	-	4,531.22	41,108.09	138,126.37	13,613.67	1,194.49	282,896.63
		48 Will	3,111.62	-	-	-	-	-	-	-	818.24	251.04	-	1,069.28
		TOTAL:	301,107.75	-	-	-	-	-	-	-	41,108.09	138,944.61	13,864.71	1,194.49
L	2015	Cook	295,642.10	-	56,439.66	18,347.95	477.21	-	1,804.76	38,296.06	140,197.18	15,663.86	1,161.03	272,387.71
		Will	4,870.29	-	-	-	-	-	-	1,967.45	1,066.79	4,530.06	274.41	7,838.71
		TOTAL:	300,512.39	-	-	-	-	-	-	-	40,263.51	141,263.97	20,193.92	1,435.44
L	2016	Cook	294,325.99	-	54,679.66	26,508.26	961.16	-	1,635.70	43,309.53	133,360.01	16,146.29	1,016.23	277,616.84
		Will	5,294.11	-	-	-	-	-	-	1,503.16	495.20	4,843.07	297.71	7,139.14
		TOTAL:	299,620.10	-	-	-	-	-	-	-	44,812.69	133,855.21	20,989.36	1,313.94
L	2017	Cook	288,875.70	-	56,477.43	27,209.96	830.23	-	-	41,996.79	133,002.64	12,885.13	1,930.32	274,332.50
		Will	4,141.92	-	-	-	-	-	-	2,157.47	257.98	927.25	-	3,342.70
		TOTAL:	293,017.62	-	-	-	-	-	-	-	44,154.26	133,260.62	13,812.38	1,930.32
L	2018	Cook	295,860.75	-	59,393.54	26,174.62	666.28	-	-	45,164.54	138,333.46	10,480.70	2,062.67	282,275.81
		Will	2,968.50	-	-	-	-	-	-	1,317.05	630.57	507.32	-	2,454.94
		TOTAL:	298,829.25	-	-	-	-	-	-	-	46,481.59	138,964.03	10,988.02	2,062.67
L	2019	Cook	323,729.12	-	62,702.65	25,727.71	661.13	-	-	54,707.63	154,394.00	11,126.99	1,398.47	310,718.58
		Will	3,924.25	-	-	-	-	-	-	1,483.23	879.00	1,386.38	-	3,748.61
		TOTAL:	327,653.37	-	-	-	-	-	-	-	56,190.86	155,273.00	12,513.37	1,398.47
Difference from prior year			5,811.63	-	-	-	-	-	-	2,327.33	5,703.41	(2,824.36)	132.35	7,055.55

Village of Park Forest
Municipal Utility Tax FY19
Received at State
GL Acct 010000-400400

COM ED	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
2009	42,212	51,472	41,955	30,158	28,698	37,061	46,868	42,909	34,343	32,800	28,896	29,029	\$ 446,401
2010	41,410	34,897	39,087	30,773	30,571	33,751	45,551	38,352	34,819	30,205	27,818	35,930	\$ 423,164
2011	46,906	55,324	51,110	29,832	24,308	38,049	44,570	38,385	35,465	31,635	28,944	35,518	\$ 460,046
2012	41,652	57,387	42,550	28,971	28,385	33,060	41,823	35,938	33,883	29,844	27,160	33,696	\$ 434,349
2013	55,442	56,623	42,292	28,096	29,431	34,086	40,141	38,088	35,958	34,604	28,350	32,200	\$ 455,311
2014	41,200	43,086	42,828	34,472	29,234	35,843	43,609	42,984	37,770	32,682	28,691	33,258	\$ 445,657
2015	42,073	35,900	42,495	26,788	29,272	35,756	42,069	40,478	37,223	30,077	27,611	31,779	\$ 421,521
2016	35,743	44,212	41,960	33,071	26,788	33,351	38,810	35,938	35,213	29,239	28,403	33,791	\$ 416,519
2017	42,447	51,250	47,128	37,993	26,148	32,379	41,856	37,730	31,862	31,371	27,188	30,987	\$ 438,339
2018	41,468	45,139	35,844	32,755	26,985	32,783	41,897	39,985	32,408	32,151	31,853	35,689	\$ 428,957
2019	42,811	46,061	47,576	36,772	27,956	35,577	36,676	39,486	36,075	31,517	27,825	28,607	\$ 436,941
NI COR													
2009	18,422	14,570	13,384	10,931	17,726	37,544	56,888	59,357	47,606	33,389	20,530	11,783	\$ 342,130
2010	10,163	10,089	9,474	11,144	12,998	23,137	45,934	58,454	51,140	34,494	20,558	13,131	\$ 300,716
2011	10,972	10,935	9,732	10,395	14,128	26,086	42,866	49,514	44,373	33,744	24,164	16,484	\$ 293,393
2012	10,920	9,425	9,414	11,058	15,636	24,037	33,663	37,464	28,727	18,995	12,959	9,749	\$ 222,047
2013	8,427	8,274	8,488	11,103	16,619	22,613	31,370	37,982	38,389	33,547	23,999	15,738	\$ 256,549
2014	10,713	8,679	8,177	8,601	20,957	27,833	41,359	52,086	58,469	50,335	31,649	18,329	\$ 337,187
2015	26,888	14,939	9,949	12,217	23,255	37,214	48,352	39,487	37,145	21,208	15,753	9,234	\$ 295,641
2016	7,468	8,157	9,106	11,228	14,551	19,871	30,165	30,397	22,812	19,920	13,646	8,934	\$ 196,255
2017	7,016	6,343	8,392	9,409	14,928	31,962	42,094	35,400	29,863	21,895	16,828	10,592	\$ 234,722
2018	9,087	8,094	9,267	10,099	19,943	26,261	42,175	33,592	30,969	28,922	15,892	10,803	\$ 245,105
2019	9,713	9,369	7,288	12,376	22,430	32,557	34,242	43,331	39,119	24,513	18,507	12,489	\$ 265,933
TELECOMM													
2009	72,729	74,197	71,475	71,546	65,691	79,128	67,539	77,341	70,612	63,924	78,288	61,642	\$ 854,112
2010	64,237	75,530	67,766	57,914	64,240	51,770	72,454	80,904	61,799	68,938	65,292	65,519	\$ 796,363
2011	64,063	65,423	49,699	66,932	68,734	62,104	47,924	80,977	61,064	61,361	70,661	63,675	\$ 762,617
2012	62,309	60,448	61,757	60,275	57,543	61,871	51,526	56,784	55,216	395,998	53,784	57,228	\$ 1,034,739
2013	55,600	54,093	56,606	52,003	54,225	52,179	53,321	52,082	50,380	52,919	51,894	50,632	\$ 635,934
2014	48,519	51,057	49,278	48,105	51,800	48,331	48,357	48,993	45,530	48,556	46,492	(2,359)	\$ 532,659
2015	79,866	39,819	40,468	38,224	38,653	41,295	46,324	42,233	41,214	45,619	39,349	40,533	\$ 533,597
2016	40,412	42,706	40,337	40,267	39,926	37,614	48,757	37,960	37,065	39,751	35,773	39,942	\$ 480,510
2017	37,936	37,722	39,509	40,600	37,430	38,104	39,376	37,383	37,557	37,325	34,560	37,529	\$ 455,031
2018	35,606	34,157	33,695	31,972	32,711	31,155	32,627	33,160	29,722	32,693	27,927	31,355	\$ 386,780
2019	30,342	29,973	30,246	26,963	28,028	27,447	27,596	26,831	25,135	28,078	25,342	27,254	\$ 333,234
MUNICIPAL TAX TOTAL													
2009	133,363	140,239	126,814	112,635	112,115	153,733	171,295	179,607	152,561	130,113	127,714	102,454	\$ 1,642,643
2010	115,810	120,516	116,327	99,831	107,809	108,658	163,939	177,710	147,758	133,637	113,668	114,580	\$ 1,520,243
2011	121,941	131,682	110,541	107,159	107,170	126,239	135,360	168,876	140,902	126,740	123,769	115,677	\$ 1,516,056
2012	114,881	127,260	113,721	100,304	101,564	118,968	127,012	130,186	117,826	444,837	93,903	100,673	\$ 1,691,135
2013	119,469	118,990	107,386	91,202	100,275	108,878	124,832	128,152	124,727	121,070	104,243	98,570	\$ 1,347,794
2014	100,432	102,822	100,283	91,178	101,991	112,007	133,325	144,063	141,769	131,573	106,832	49,228	\$ 1,315,503
2015	148,827	90,658	92,912	77,229	91,180	114,265	136,745	122,198	115,582	96,904	82,713	81,546	\$ 1,250,759
2016	83,623	95,075	91,403	84,566	81,265	90,836	117,732	104,295	95,090	88,910	77,822	82,667	\$ 1,093,284
2017	87,399	95,315	95,029	88,002	78,506	102,445	123,326	110,513	99,282	90,591	78,576	79,108	\$ 1,128,092
2018	86,161	87,390	78,806	74,827	79,639	90,199	116,699	106,737	93,100	93,766	75,672	77,847	\$ 1,060,843
2019	82,866	85,402	85,110	76,111	78,414	95,581	98,514	109,648	100,329	84,109	71,674	68,350	\$ 1,036,108
(*) In 2014, Telecom Tax Receipts will be reduced \$41029 for a payable due to the State for Telecom Tax; this is reversed in 2015													
VIDEO GAMING TAX													
2013	-	-	-	-	-	-	-	-	413	466	540	468	\$ 1,887
2014	641	674	778	853	771	1,319	994	1,198	1,186	1,432	1,112	2,772	\$ 13,730
2015	1,261	1,520	1,276	1,060	1,581	1,650	2,061	1,718	1,561	2,094	1,973	2,120	\$ 19,875
2016	2,188	2,182	1,966	1,983	1,933	1,950	2,368	1,819	1,952	2,932	2,361	2,386	\$ 26,020
2017	2,175	2,054	2,007	1,858	1,851	1,974	1,603	1,587	1,620	1,766	2,209	1,945	\$ 22,649
2018	2,255	1,997	2,659	2,391	1,918	2,096	2,517	2,247	2,150	3,002	2,163	2,521	\$ 27,916
2019	2,328	2,648	2,388	2,506	2,618	2,261	2,965	2,214	2,542	3,451	3,776	4,502	\$ 34,197

VILLAGE OF PARK FOREST
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS
JUNE 30, 2019

Tax Levy Year	Taxes Levied for the Fiscal Year*	Collected within the Fiscal Year		Collections in Subsequent Years	Total Collected to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2004	9,267,508	3,339,232	36.03%	5,490,584	8,829,816	95.28%
2005	10,194,911	4,274,410	41.93%	5,344,518	9,618,929	94.35%
2006	10,736,969	4,584,244	42.70%	5,790,549	10,374,792	96.63%
2007	11,511,844	4,885,132	42.44%	6,011,124	10,896,256	94.65%
2008	12,288,123	5,038,413	41.00%	6,472,730	11,511,144	93.68%
2009	13,153,576	5,702,248	43.35%	6,651,551	12,353,799	93.92%
2010	13,937,332	6,391,471	45.86%	6,739,929	13,131,399	94.22%
2011	14,665,283	6,542,547	44.61%	7,290,714	13,833,261	94.33%
2012	15,503,910	6,903,387	44.53%	7,390,683	14,294,070	92.20%
2013	16,170,565	6,554,091	40.53%	8,102,619	14,656,710	90.64%
2014	16,741,499	6,990,647	41.76%	8,266,329	15,256,976	91.13%
2015	17,592,496	7,288,980	41.43%	8,738,366	16,027,346	91.10%
2016	18,321,725	7,360,184	40.17%	8,451,431	15,811,615	86.30%
2017	18,997,540	7,798,057	41.05%	7,639,305	15,437,362	81.26%
2018	19,422,478	8,093,802	41.67%			

Source: Cook and Will Counties Clerks' and Assessors' Offices

*Note: This schedule includes the Total Tax Levy Extension -- Village and Library. Taxes levied represent the prior calendar year's tax levy. (i.e. data presented for the Fiscal Year ended June 30, 2019 is based on the 2018 tax levy.)

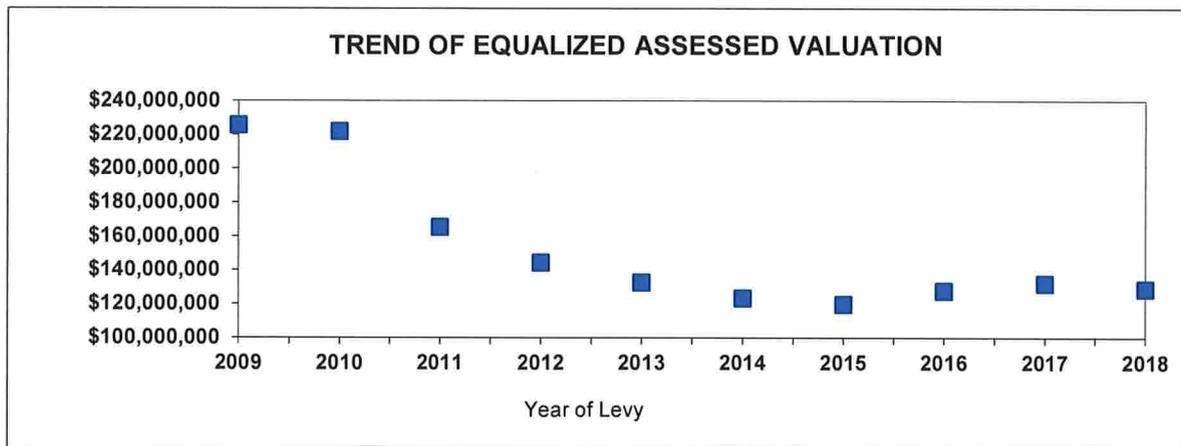
Tax Incremental Financing District Downtown 20 Year Historic Equalized Assessed Value

A summary of the history of the TIF value is as follows:

	<u>1999 EAV</u>	<u>2000 EAV</u>	<u>2001 EAV</u>	<u>2002 EAV</u>	<u>2003 EAV</u>	<u>2004 EAV</u>	<u>2005 EAV</u>	<u>2006 EAV</u>	<u>2007 EAV</u>	<u>2008 EAV</u>
U.S. Bank, vacant lot, Aunt Martha's Walgreens parcels	\$2,080,029	\$2,009,223	\$1,411,945	\$2,321,603	\$2,237,277	\$2,342,691	\$1,910,627	\$1,893,363	\$1,988,884	\$2,259,596
Legacy Square, Bldg. #3 & Movie Theatre Bldg. #2	2,580,832	2,018,022	1,118,013	1,373,784	1,391,802	1,513,237	554,888	536,115	2,959,343	5,515,839
CVS (formerly Osco)	—	1,372,682	1,564,501	1,617,105	1,611,144	1,686,769	1,787,985	1,772,016	1,861,219	1,825,363
First Midwest Bank (formerly Bank Calumet)	—	—	—	582,075	579,930	607,255	685,423	649,569	571,001	598,040
Associated Ventures (Victory Center)	—	217,995	227,494	2,883,409	2,644,280	2,399,687	3,272,562	2,993,847	2,882,509	2,750,859
Unidentified	—	131,277	307,725	665	(22,500)	—	(30,000)	200	10,500	(234,786)
Village owned property	exempt									
	\$4,660,861	\$5,749,199	\$4,629,678	\$8,778,641	\$8,441,933	\$8,549,639	\$8,181,485	\$7,845,110	\$10,273,456	\$12,714,911
	<u>2009 EAV</u>	<u>2010 EAV</u>	<u>2011 EAV</u>	<u>2012 EAV</u>	<u>2013 EAV</u>	<u>2014 EAV</u>	<u>2015 EAV</u>	<u>2016 EAV</u>	<u>2017 EAV</u>	<u>2018 EAV</u>
U.S. Bank / Chase Bank vacant lot, Aunt Martha's Walgreens parcels	\$1,974,153	\$1,646,974	\$1,475,049	\$1,497,275	\$1,573,761	\$1,560,873	\$1,377,971	\$1,572,457	\$1,736,224	\$1,695,369
Legacy Square, Bldg. #3 & Movie Theatre Bldg. #2	5,027,894	5,465,765	2,852,319	2,647,175	2,466,794	2,046,338	2,092,565	\$1,832,849	\$1,841,529	\$3,239,921
CVS (formerly Osco)	2,076,605	2,033,411	1,512,558	1,428,544	1,355,477	943,635	923,968	\$970,608	\$1,025,841	\$1,007,905
First Midwest Bank (formerly Bank Calumet)	445,157	435,897	403,443	381,034	361,545	341,374	334,259	\$351,132	\$371,114	\$364,625
Associated Ventures (Victory Center)	2,087,509	1,660,814	2,567,496	1,119,779	1,062,505	985,825	965,279	\$1,014,004	\$1,050,307	\$1,031,944
Dollar General						744,307	291,411	\$306,121	\$323,536	\$317,879
Unidentified	310,917	(377,745)	(329,989)	70,399	(404,046)	(163,076)	(522,069)	\$310,784	\$107,368	\$537,868
Village owned property	exempt	exempt	exempt	exempt	229,789	218,037	477,811	\$494,470	\$382,238	\$375,558
	\$11,922,235	\$10,865,116	\$8,480,876	\$7,144,206	\$6,645,825	\$6,677,313	\$5,941,195	\$6,230,857	\$6,838,157	\$7,495,333

VILLAGE OF PARK FOREST
TREND OF EQUALIZED ASSESSED VALUATIONS
LAST TEN LEVY YEARS
JUNE 30, 2019

Levy Year	Equalized Assessed Value	Percentage Increase(Decrease)	Estimated Actual Value	Ratio of Equalized Assessed Value to Estimated Actual Value
2009	225,587,683	2.78%	676,763,049	33.33%
2010	221,881,935	-1.64%	665,645,805	33.33%
2011	165,169,446	-25.56%	495,508,338	33.33%
2012	144,211,783	-12.69%	432,635,349	33.33%
2013	132,579,603	-8.07%	397,738,809	33.33%
2014	123,229,196	-7.05%	369,687,588	33.33%
2015	119,712,678	-2.85%	359,138,034	33.33%
2016	127,619,822	6.61%	382,859,466	33.33%
2017	131,918,779	3.37%	395,756,337	33.33%
2018	128,752,192	-2.40%	386,256,576	33.33%



Source: Cook and Will Counties Clerks' and Assessors' Offices

AVERAGE MARKET VALUE OF ALL HOUSES SOLD*
(NEW AND RESALE, DETACHED AND ATTACHED)

1992	\$68,310
1993	\$71,750
1994	\$75,270
1995	\$77,480
1996	\$76,420
1997	\$83,450
1998	\$83,890
1999	\$84,290
2000	\$88,510
2001	\$91,880
2002	\$92,853
2003	\$94,114
2004	\$102,138
2005	\$112,605
2006	\$120,740
2007	\$122,650
2008	\$100,070
2009	\$65,900**
2010	\$54,100**
2011	\$46,130**
2012	\$39,720**
2013	\$41,600**
2014	\$39,910**
2015	\$47,610**
2016	\$48,020**
2017	\$52,620**
2018	\$70,430**
2019	\$91,420***

* Figures from Real Estate Transfer Tax Records.

** Valuation skewed due to "mortgage industry/Short Sales"

*** 2018 through September 2018

MEMORANDUM

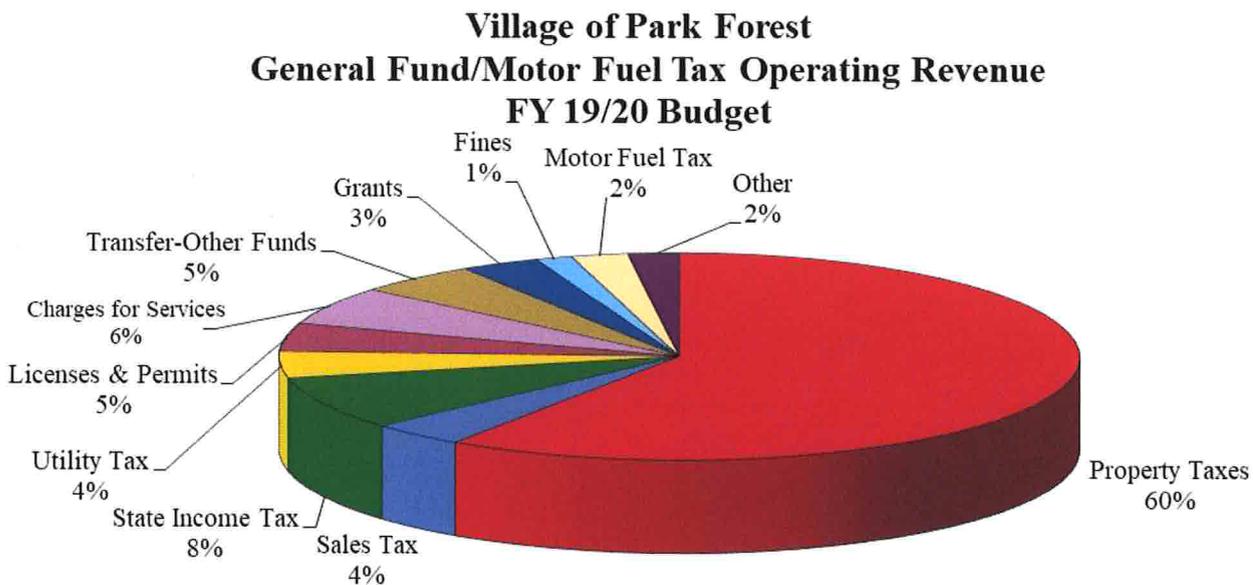
DATE: October 7, 2019
TO: Mayor Jon Vanderbilt
Board of Trustees
FROM: Mark A. Pries, Deputy Village Manager/Finance Director
RE: Tax Levy Projections

By law, the Village must adopt an estimated tax levy no less than 20 days before the adoption of the tax levy. Therefore, an estimated tax levy resolution will be on the November 18 meeting agenda for adoption. First reading of the 2019 Tax Levy is scheduled for November 25. A public hearing is required for the first Board meeting in December with the final levy adopted at the regular meeting on December 9. The Board has historically chosen to begin discussion of the tax levy at this time as part of strategic planning in order to have a full picture of the financial position of the Village.

The 2020/2021 Budget will be funded by the 2019 levy. The tax levy consists of six separate categories. Each category is evaluated separately to determine levy needs. The categories are as follows:

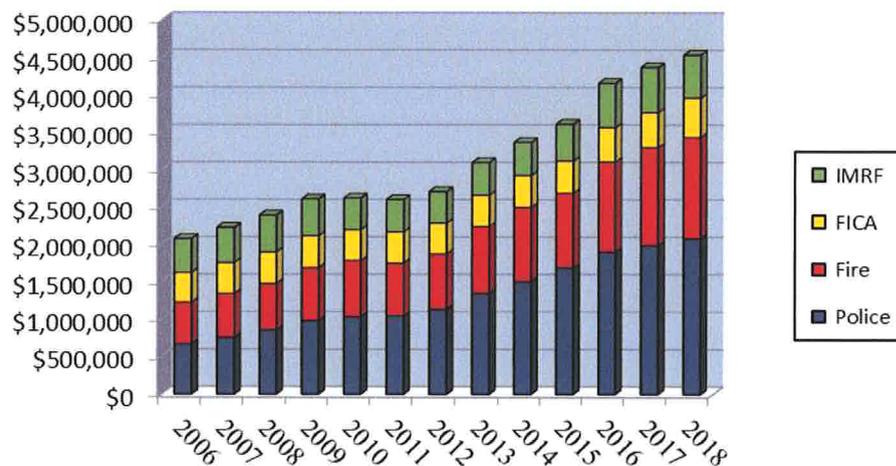
GENERAL CORPORATE

The property tax levy for general corporate purposes funds the general operations of the Village – Police, Fire, Administration, Public Works, Recreation and Parks, Community Development and Economic Development – which are not funded by other sources. As can be seen in the pie chart below, the 2018 levy supported 60% of the total operating budget.



In recent years, a higher share of the levy funds Police and Fire pensions, with IMRF and Social Security receiving property tax revenue, as well.

Property Tax Levy History - Pensions



**data presented is extended levy except the current year as Cook County extension occurs mid year*

As was indicated in the memos in the agenda package entitled “Preliminary Year-end Results” for FY 18-19 and the memo on “Current Year Trends,” revenues have not always kept pace with expenditures. Expenditure increases are factored in the property tax levy needs. When developing the levy, other revenue sources are also evaluated. Use of fund balance has previously allowed the Village to maintain a 3.4% or lower property tax increase for seventeen of the last twenty years, with the 2004, 2005 and 2009 levies being the exception. However, the levy increases in 2004 and 2005 allowed the Village to undertake several new initiatives including:

- Participation in SouthCom
- Establishment of an Economic Development Department
- Addition of two new police officers
- Added funding for storm sewer maintenance (annual allocation \$100,000). Now shifted to roadways. (Storm sewers funded through Sewer Fund)
- Added funding for roadway maintenance (annual allocation \$300,000). In addition, shifted salaries, vehicle costs, and sidewalks to Public Works.
- Added marketing dollars – \$50,000

The sun-setting of the Health department in June, 2018 allowed for the shift of \$500,000 embedded in the tax levy to move to Public Works to be spent on much needed infrastructure repairs and improvements. The 2019 levy will maintain this allocation for infrastructure purposes.

In evaluating levy needs, increases in operating costs are assessed. Salaries and benefits are the largest expense for the Village. In the General Fund, salaries and benefits represent \$18,927,735 or 70% of the total \$26,893,807 operating budget. Police and Fire personnel represent 69% of total salaries and benefits. For Fiscal 2020, personnel received a 2% salary increase, including police and fire. The dollar increase presented in the proposed levy assumes a 2.75% annual salary increase for all Village personnel, consistent with the Fire and Police contracts, and a 2% increase in other operating expenditures. After three years of no operating expense increase for departments, a 2% increase was allowed for Fiscal 2012 through Fiscal 2020 to accommodate increasing cost of operations.

The net result of levy needs and the use of General Fund balance on the general corporate property tax base is as follows:

2019 Tax Levy

GENERAL CORPORATE

Salaries 2.75%	\$ 360,000
Health Insurance 10%	185,000
Other Expenditures 2%*	225,000
Additional Funds Needed for Operations	770,000
Utilize Portion of Fund Balance over 3 months reserve: **	<u>(500,000)</u>
Tax Levy Needs	\$ 270,000

* Other expenditures include capital outlays, utilities, postage, legal, etc.

** Utilizing \$500,000 of fund balance leaves a 3-month reserve.

BONDS & INTEREST

The TIF debt will be completely repaid by the end of FY 19-20, meaning the only remaining debt impacting the tax levy are the 2012B bonds which were issued to refinance an earlier bond issue that raised funds for capital improvement projects including the new fire station.

The recommended bond abatement and levy are as follows:

	Actual	Funded From Other Sources	Bond
	<u>Debt Service</u>	<u>(Abated)</u>	<u>Levy</u>
General Fund	\$ 275,200	\$ 717	\$ 274,483
TIF	<u>0</u>	<u>0</u>	<u>0</u>
	\$ 275,200	\$ 717	\$ 274,483

This debt service does not include the \$1,535,402 annual payment for the three IEPA loans from the Water and Sewer Funds. These payments are covered by water and sewer rates.

IMRF & FICA

IMRF was at a 90% funding level at 12-31-2018. The Village pays a designated percentage of salary for retirement benefits. The Illinois Municipal Retirement Fund determines this percentage. For 2008, the Village IMRF rate was 8.54% and 8.69% in 2009. Because of serious market losses, rates increased to 9.56% in 2010, 10.52% in 2011, 11.57% in 2012, 12.73% in 2013, 12.80% in 2014, 12.40% in 2015 and because of new mortality tables increased slightly to 12.43% in 2016 then decreased to 11.68% in 2017. The 2018 rate was 11.78% and the 2019 rate decreased considerably to 9.92% but the 2020 rate increased to 12.08% due to investment performance in the month of December, 2018. After seven years of maintaining no increases in the IMRF levy, an increase was needed to the 2015 and 2016 levies. The IMRF 2017 tax levy did not increase due to the increase of only 0.1% in the IMRF rate for 2018. The 2018 IMRF levy decreased and the amount removed from the IMRF levy moved to the FICA levy in order to better allocate levy dollars where they are needed. The 2019 IMRF levy will increase slightly but will be offset by a decrease in the FICA levy.

2018 IMRF levy	\$588,958
2019 IMRF levy	<u>596,086</u>
Increase in Levy	\$ 7,128

Moving a portion of the decrease to the FICA levy to the IMRF levy allows for costs to be covered without the need for an increase to the overall 2019 tax levy.

2018 FICA levy	\$538,316
2019 FICA levy	<u>515,647</u>
Decrease in Levy	(\$ 22,669)

Both IMRF and FICA fund balances were favorably impacted by hiring delays and maintain positive balances.

POLICE PENSION

The levy amount for the Police and Fire pensions are actuarially determined. (See attached correspondence.) Police and Fire pension benefit legislation adopted by the State legislature adds to municipal pension costs. Police and Fire disability pensions also add to pension costs. Recent legislation has positively impacted pension costs by increasing the amortization period from 22 to 30 years. In 2011, the Village was able to reduce the interest rate assumptions moving closer to actual returns. The 2013 levy was impacted by new mortality tables. The mortality tables were again adjusted and had a major impact on the 2015 and 2016 levy proposal. The 2017 and 2018 levies for Police Pension saw small increases from the prior year. The Police Pension Fund earned 4.23% investment return for Fiscal 2019, based on a 5-year "smoothed" (averaged) calculation. Actual earnings for FY 18-19 were 5.63%.

2018 Police Pension levy	\$ 2,136,484
Actuarial Recommended Increase	<u>317,894</u>
2019 Police Pension levy	\$ 2,454,378

FIRE PENSION

The Fire pension levy is also affected by legislative changes and market factors. The Fire Pension Fund had actual returns last year of 5.19%. However, the Fund’s actuarial report must average the returns over a 5-year period, so the “smoothed” return used for FY 18-19 was 5.36%. The actuarial funding recommendation is as follows:

2018 Fire Pension levy	\$ 1,385,984
Actuarial Recommended Increase	<u>164,106</u>
2019 Fire Pension levy	\$ 1,550,090

Both pension funds’ levy requests were impacted by updated mortality tables. For the last several years, the RPT-2000 mortality tables were used and were created from data gathered in the year 2000. The 2019 levy recommendations were created from the PubS-2010 mortality tables created from data gathered specifically from local governments from the year 2010.

Below is summary information for the pension funds as follows:

	<u>Police</u>	<u>Fire</u>
Actuarial Value of Assets	\$ 22,827,574	\$ 14,112,866
Levy Request	2,454,378	1,550,090
Percent Funded	43.00%	44.50%
Actuarial Rate of Return	4.23%	5.36%

The Village has historically fully funded the actuarial recommendations.

LEVY SUMMARY

	<u>Original 2018 Levy</u>	<u>Extended 2018 Levy</u>	<u>Proposed 2019 Levy</u>
General Corporate	\$ 12,042,671	\$12,343,598	\$ 12,613,598
Bonds & Interest	263,500	274,483	274,483
IMRF	574,572	588,958	596,086
FICA	525,159	538,316	515,647
Police Pension	2,084,376	2,136,484	2,454,378
Fire Pension	<u>1,352,191</u>	<u>1,385,984</u>	<u>1,550,090</u>
Village Levy	\$ 16,842,469	\$17,267,823	\$ 18,004,282
Increase over Extended Levy:		4.26%	\$736,459

Presented in the levy increase is the original and extended levy. Cook County adds a loss factor to the original levy to allow for uncollected taxes. The increase represents the increase to the extended levy. This is the “Truth in Taxation” statutory requirement.

Recommendations to Lower the Tax Levy Increase

Given the fact that the increase in the levy is due primarily to the increased levy calculations for the Police and Fire Pension funds, there are options available to the Village in order to decrease the amount the 2019 tax levy will increase. These options are:

- **Option 1:** The Village has traditionally funded the pension fund levies in order to reach a 100% funding level by the year 2040. However, Illinois law requires that Article 3 (Police) and Article 4 (Fire) levy a minimum amount to get to a 90% funded level by the year 2040. The differences between the two amounts for each pension fund are:

	<u>Police</u>	<u>Fire</u>
2019 Levy to Reach 100%	\$2,454,378	\$1,550,090
2019 Levy to Reach 90%	<u>\$2,240,418</u>	<u>\$1,373,012</u>
Difference	\$ 213,960	\$ 177,078

Taking this option for both pension funds is a savings of \$391,038. However, staff believes if any reduction to the pension fund levies is made, taking only 50% of the reduction to each pension fund is the financially prudent method to take as this mitigates the impact of future increases to the levies for the pension funds. Therefore, the reduction to the Police Pension fund would be \$106,980 (\$213,960/2) and the reduction to the Fire Pension fund would be \$88,539 (\$177,078/2). This results in a reduction to the 2019 levy in the amount of \$195,519.

- **Option 2:** A second option for the Board to consider would be in addition to Option 1. Page 3-3 of this memo has the presentation of the needs for the General Corporate portion of the 2019 levy in the amount of \$270,000. However, two of the three items that make up the calculation for the General Corporate levy – Health Insurance and Other Expenditures – could be reduced. Health Insurance can be reduced to 7%, which is the highest renewal rate the Village has seen over the last 11 years. This 3% reduction would remove \$55,500 from the 2019 levy. Other Expenditures is an area that provides considerable benefit to the Village departments as this funds employee training, professional services and operating supplies. A 2% increase is roughly an amount consistent with inflation which allows departments expenditures in these areas to remain consistent each year. However, keeping these expenditures at the same dollar level for FY 20-21 will allow departments to accomplish most of their goals and would provide a reduction to the 2019 levy of \$225,000.

Both items in Option 2 provide an additional reduction to the 2019 levy of \$280,500. This amount, added to the amount of Option 1 of \$195,519, yields a total reduction to the 2019 levy of \$476,019. This results in an increase for the Village’s levy of 1.5%.

The increases in the property tax levy over the last twenty-seven years have been:

	<u>Tax Levy Increases</u>
1993	15.1%
1994	11.4%
1995	11.7%
1996	9.8%
1997	6.7%
1998	4.8%
1999	2.9%
2000*	2.9%
2001	2.9%
2002	2.9%
2003**	2.9%
2004	8.1%
2005	9.3%
2006*	2.6%
2007	3.3%
2008	3.0%
2009	6.0%
2010	3.1%
2011	3.4%
2012	2.7%
2013*	1.9%
2014	1.4%
2015	2.8%
2016*	2.9%
2017	1.5%
2018*	0.0%
2019	4.26%

* Included a 0% increase in the General Corporate portion of the levy.

** An additional 3% loss factor was added to the 2003 levy.

Attached are the collection rate of taxes for the last 10 years which averaged 94% up through the 2011 levy. Since that point, collection rates have decreased to rates between 90% and 92%. However, the 2016 levy saw a collection rate of 86.1% and the 2017 levy fell to 81.26%, both of which may have been caused by the fact that 2017 was a reassessment year and many assessed values were protested by the property owners. The loss factor included by Cook County has helped to mitigate these downturns in collections.

The Library is considering a proposed reduction to their tax levy for 2019 of \$212,149. Based upon this proposed reduction, the total levy for the Village and Library for 2019 would be:

TOTAL LEVY SUMMARY

	<u>Original 2018 Levy</u>	<u>Extended 2018 Levy</u>	<u>Proposed 2019 Levy</u>
General Corporate	\$ 12,042,671	\$12,343,598	\$ 12,613,598
Bonds & Interest	263,500	274,483	274,483
IMRF	574,572	588,958	596,086
FICA	525,159	538,316	515,647
Police Pension	2,084,376	2,136,484	2,454,378
Fire Pension	<u>1,352,191</u>	<u>1,385,984</u>	<u>1,550,090</u>
Village Levy	\$ 16,842,469	\$ 17,267,823	\$ 18,004,282
Library Levy	\$ 2,102,087	\$ 2,154,867	\$ 1,889,938
Total Levy	\$ 18,944,556	\$ 19,422,690	\$ 19,894,220
Increase over Extended Levy:		2.4%	\$471,530

The actual increases experienced by taxpayers are a function of assessed value and new construction. Attached to the "Current Year Trends" memorandum is a ten-year history of equalized assessed value for the Village. On the average property tax bill, the Village share of taxes range from \$1,636 to \$3,648. In general, a 1% tax levy increase equates to \$172,678 in new revenue for the Village.

October 11, 2019

Mr. Mark Pries, MBA
Deputy Village Manager/Finance Director
Village of Park Forest
350 Victory Drive
Park Forest, IL 60466

Re: Actuarial Valuation Report (including GASB Statements No. 67 and No. 68) – Village of Park Forest Police Pension Fund

Dear Mark:

We are pleased to present to the Village this report of the annual actuarial valuation of the Village of Park Forest Police Pension Fund. Included are the related results for GASB Statements No. 67 and No. 68. The funding valuation was performed to determine whether the assets and contributions are sufficient to provide the prescribed benefits and to develop the appropriate funding requirements for the applicable plan year. The calculation of the liability for GASB results was performed for the purpose of satisfying the requirements of GASB Statements No. 67 and No. 68. Use of the results for other purposes may not be applicable and could produce significantly different results.

The valuation has been conducted in accordance with generally accepted actuarial principles and practices, including the applicable Actuarial Standards of Practice as issued by the Actuarial Standards Board, and reflects laws and regulations issued to date pursuant to the provisions of Article 3, Illinois Pension Code, as well as applicable federal laws and regulations. In our opinion, the assumptions used in this valuation, as adopted by the Board of Trustees, represent reasonable expectations of anticipated plan experience. Future actuarial measurements may differ significantly from the current measurements presented in this report for a variety of reasons including: changes in applicable laws, changes in plan provisions, changes in assumptions, or plan experience differing from expectations. Due to the limited scope of the valuation, we did not perform an analysis of the potential range of such future measurements.

In conducting the valuation, we have relied on personnel, plan design, and asset information supplied by the Village, financial reports prepared by the custodian bank and the actuarial assumptions and methods described in the Actuarial Assumptions section of this report. While we cannot verify the accuracy of all this information, the supplied information was reviewed for consistency and reasonableness. As a result of this review, we have no reason to doubt the substantial accuracy of the information and believe that it has produced appropriate results. This information, along with any adjustments or modifications, is summarized in various sections of this report.

The total pension liability, net pension liability, and certain sensitivity information shown in the GASB results are based on an actuarial valuation performed as of the valuation date.

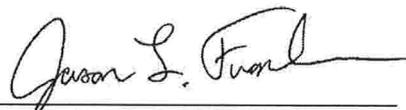
The undersigned are familiar with the immediate and long-term aspects of pension valuations and meet the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinions contained herein. All of the sections of this report are considered an integral part of the actuarial opinions.

To our knowledge, no associate of Foster & Foster, Inc. working on valuations of the program has any direct financial interest or indirect material interest in the Village of Park Forest, nor does anyone at Foster & Foster, Inc. act as a member of the Board of Trustees of the Village of Park Forest Police Pension Fund. Thus, there is no relationship existing that might affect our capacity to prepare and certify this actuarial report.

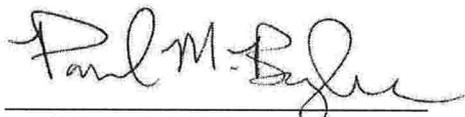
If there are any questions, concerns, or comments about any of the items contained in this report, please contact us at 630-620-0200.

Respectfully submitted,

Foster & Foster, Inc.

By: 
Jason L. Franken, FSA, EA, MAAA

By: 
Heidi E. Andorfer, FSA, EA, MAAA

By: 
Paul M. Baugher, FSA, EA, MAAA

HEA/lke
Enclosures

SUMMARY OF REPORT

The regular annual actuarial valuation of the Village of Park Forest Police Pension Fund, performed as of July 1, 2019, has been completed and the results are presented in this Report. The contribution amounts set forth herein are applicable to the plan/fiscal year ended June 30, 2021.

The contribution requirements, compared with those set forth in the July 1, 2018 actuarial report, are as follows:

Valuation Date Applicable to Fiscal Year Ending	7/1/2019 <u>6/30/2021</u>	7/1/2018 <u>6/30/2020</u>
Total Recommended Contribution	\$2,827,446	\$2,450,781
% of Projected Annual Payroll	75.1%	66.3%
Member Contributions (Est.)	373,068	366,405
% of Projected Annual Payroll	9.9%	9.9%
Village Recommended Contribution	2,454,378	2,084,376
% of Projected Annual Payroll	65.2%	56.4%

As you can see, the Total Recommended Contribution shows an increase when compared to the results determined in the July 1, 2018 actuarial valuation report. The increase is primarily attributable to the changes in actuarial assumptions and the natural increase due to the use of a payroll growth assumption.

Plan experience was unfavorable overall on the basis of the plan's actuarial assumptions. Sources of unfavorable experience included an investment return of 4.23% (Actuarial Asset Basis) which fell short of the 6.75% assumption, lower than expected inactive mortality, and more retirements than expected. There were no significant sources of favorable experience.

STATUTORY MINIMUM REQUIRED CONTRIBUTION

Contribution requirements shown on this page are calculated according to statutory minimum funding requirements of the Illinois Pension Code. We do not believe this method is sufficient to fund future benefits; as such, we recommend funding according to the contributions developed in Section E of this report.

Valuation Date	New Assump 7/1/2019	Old Assump 7/1/2019	7/1/2018
Applicable to Fiscal Year Ending	<u>6/30/2021</u>	<u>6/30/2021</u>	<u>6/30/2020</u>
Actuarial Accrued Liability (PUC)	51,304,107	49,281,418	47,016,784
Actuarial Value of Assets	<u>22,827,574</u>	<u>22,827,574</u>	<u>21,901,468</u>
Unfunded Actuarial Accrued Liability (UAAL)	28,476,533	26,453,844	25,115,316
UAAL Subject to Amortization	23,346,122	21,525,702	20,413,638
Normal Cost ¹	\$1,063,949	\$1,027,790	\$1,005,601
% of Total Annual Payroll ¹	28.3	27.3	27.2
Administrative Expenses ¹	27,942	27,942	30,618
% of Total Annual Payroll ¹	0.7	0.7	0.8
Payment Required to Amortize Unfunded Actuarial Accrued Liability over 21 years (as of 7/1/2019) ¹	1,521,595	1,342,810	1,227,576
% of Total Annual Payroll ¹	40.4	35.7	33.2
Total Required Contribution	2,613,486	2,398,542	2,263,795
% of Total Annual Payroll ¹	69.4	63.7	61.2
Expected Member Contributions ¹	373,068	373,068	366,405
% of Total Annual Payroll ¹	9.9	9.9	9.9
Expected Village Contribution	2,240,418	2,025,474	1,897,390
% of Total Annual Payroll ¹	59.5	53.8	51.3
Assumptions and Methods:			
Actuarial Cost Method	Projected Unit Credit		
Amortization Method	90% Funding by 2040		

All other assumptions and methods are as described in the Actuarial Assumptions and Methods section.

¹ Contributions developed as of 7/1/2019 displayed above have been adjusted to account for assumed interest.



200 Lakewood Blvd. • Park Forest, IL 60466
708-748-9467 • 708-748-1863 Fax

Christopher B. Mannino, Chief of Police

**ANNUAL POLICE PENSION FUND TAX LEVY REPORT
TO THE VILLAGE BOARD
FOR THE FISCAL YEAR ENDING June 30, 2019.**

To the Village Board of the Village of Park Forest:

Pursuant to Section 3-143 of the Illinois Pension Code (40 ILCS 5/3-143), the Board of Trustees of the Park Forest Police Pension Fund (the "Fund") hereby presents its report of the condition of the Fund at the end of its most recently completed fiscal year as follows:

1. Actuarial Value of assets held by the Fund at the end of the fiscal year: \$22,827,524.
2. Estimated receipts during the next succeeding fiscal year from deductions from the salaries or wages of police and all other sources: \$373,068.
3. Estimated amounts necessary during the next fiscal year to meet the annual actuarial requirements of the Fund as provided in Sections 3-125 and 3-127 (40 ILCS 5/3-125 and 3-127) as determined by Jason Franken, Actuary, Heidi E. Andorfer, Actuary, and Paul M. Baugher, Actuary: \$2,240,418.
4. Total net income received from investment of assets along with the assumed investment return and actual investment return received by the Fund during its most recently completed fiscal year, compared to the total net income, assumed investment return, and actual investment return received during the preceding five fiscal years:

	<u>Fiscal Year 14</u>	<u>Fiscal Year 15</u>	<u>Fiscal Year 16</u>	<u>Fiscal Year 17</u>	<u>Fiscal Year 18</u>	<u>Fiscal Year 19</u>
Net income received from investment of assets:	\$1,578,193	\$155,951	\$615,589	\$798,531	\$983,204	\$1,188,417
Assumed investment return:	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Actuarial Report 5 year smoothed investment return:				3.94%	4.68%	4.23%
Actual investment return	8.79%	0.82%	2.25%	6.76%	5.41%	5.63%

5. Total number of active employees who are financially contributing to the Fund: 42.

6. Total amount of benefits disbursed by Fund during the fiscal year:

i.	Retirement Pensions	<u>29</u>	recipients	\$ 2,031,367
ii.	Disability Pensions	<u>6</u>	recipients	\$ 295,477
iii.	Survivor and Children Pensions	<u>5</u>	recipients	\$ 168,906
iv.	Terminated Vesteds	<u>9</u>	recipients	\$ 79,180
TOTAL:		<u>49</u>	recipients	<u>\$ 2,574,930</u>

7. Funded ratio of the Fund as determined by the Actuary: 43.0%.

8. Unfunded liability of the Fund as determined by Actuary: \$30,252,297. The accrued liability is the actuarial present value of the portion of the projected benefits that has been accrued as of the valuation date based upon the actuarial valuation method and the actuarial assumptions employed in the valuation. The unfunded accrued liability is the excess of the accrued liability over the actuarial value of assets.

9. A copy of the Fund's current investment policy under the statutory investment restrictions imposed on the Fund is available upon request.

A copy of the actuarial report prepared by Jason Franken, Heidi E. Andorfer and Paul M. Baugher of Foster & Foster, Inc. at the direction of the Park Forest Police Pension Fund was previously distributed.

These certifications are made by the Police Pension Board of Trustees this 4th day of November, 2019.

Jonathan Garrity
President, Board of Trustees
Park Forest Police Pension Fund

Todd Beilke
Secretary, Board of Trustees
Park Forest Police Pension Fund

October 11, 2019

Mr. Mark Pries, MBA
Deputy Village Manager / Finance Director
Village of Park Forest
350 Victory Drive
Park Forest, IL 60466

Re: Actuarial Valuation Report (including GASB Statements No. 67 and No. 68) – Village of Park Forest Firefighters' Pension Fund

Dear Mark:

We are pleased to present to the Village this report of the annual actuarial valuation of the Village of Park Forest Firefighters' Pension Fund. Included are the related results for GASB Statements No. 67 and No. 68. The funding valuation was performed to determine whether the assets and contributions are sufficient to provide the prescribed benefits and to develop the appropriate funding requirements for the applicable plan year. The calculation of the liability for GASB results was performed for the purpose of satisfying the requirements of GASB Statements No. 67 and No. 68. Use of the results for other purposes may not be applicable and could produce significantly different results.

The valuation has been conducted in accordance with generally accepted actuarial principles and practices, including the applicable Actuarial Standards of Practice as issued by the Actuarial Standards Board, and reflects laws and regulations issued to date pursuant to the provisions of Article 4, Illinois Pension Code, as well as applicable federal laws and regulations. In our opinion, the assumptions used in this valuation, as adopted by the Board of Trustees, represent reasonable expectations of anticipated plan experience. Future actuarial measurements may differ significantly from the current measurements presented in this report for a variety of reasons including: changes in applicable laws, changes in plan provisions, changes in assumptions, or plan experience differing from expectations. Due to the limited scope of the valuation, we did not perform an analysis of the potential range of such future measurements.

In conducting the valuation, we have relied on personnel, plan design, and asset information supplied by the Village, financial reports prepared by the custodian bank and the actuarial assumptions and methods described in the Actuarial Assumptions section of this report. While we cannot verify the accuracy of all this information, the supplied information was reviewed for consistency and reasonableness. As a result of this review, we have no reason to doubt the substantial accuracy of the information and believe that it has produced appropriate results. This information, along with any adjustments or modifications, is summarized in various sections of this report.

The total pension liability, net pension liability, and certain sensitivity information shown in the GASB results are based on an actuarial valuation performed as of the valuation date.

The undersigned are familiar with the immediate and long-term aspects of pension valuations and meet the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinions contained herein. All of the sections of this report are considered an integral part of the actuarial opinions.

To our knowledge, no associate of Foster & Foster, Inc. working on valuations of the program has any direct financial interest or indirect material interest in the Village of Park Forest, nor does anyone at Foster & Foster, Inc. act as a member of the Board of Trustees of the Village of Park Forest Firefighters' Pension Fund. Thus, there is no relationship existing that might affect our capacity to prepare and certify this actuarial report.

If there are any questions, concerns, or comments about any of the items contained in this report, please contact us at 630-620-0200.

Respectfully submitted,

Foster & Foster, Inc.

By: 
Jason L. Franken, FSA, EA, MAAA

By: 
Heidi E. Andorfer, FSA, EA, MAAA

By: 
Paul M. Baugher, FSA, EA, MAAA

HEA/Ike
Enclosures

SUMMARY OF REPORT

The regular annual actuarial valuation of the Village of Park Forest Firefighters' Pension Fund, performed as of July 1, 2019, has been completed and the results are presented in this Report. The contribution amounts set forth herein are applicable to the plan/fiscal year ended June 30, 2021.

The contribution requirements, compared with those set forth in the July 1, 2018 actuarial report, are as follows:

Valuation Date Applicable to Fiscal Year Ending	7/1/2019 <u>6/30/2021</u>	7/1/2018 <u>6/30/2020</u>
Total Recommended Contribution	\$1,767,326	\$1,567,740
% of Projected Annual Payroll	76.9%	68.8%
Member Contributions (Est.)	217,236	215,549
% of Projected Annual Payroll	9.5%	9.5%
Village Recommended Contribution	1,550,090	1,352,191
% of Projected Annual Payroll	67.4%	59.3%

As you can see, the Total Recommended Contribution shows an increase when compared to the results determined in the July 1, 2018 actuarial valuation report. The increase is primarily attributable to the assumption change and the natural increase in the amortization payment due to the payroll growth assumption.

Plan experience was unfavorable overall on the basis of the plan's actuarial assumptions. The primary source of unfavorable experience was an investment return of 5.36% (Actuarial Asset Basis) which fell short of the 6.75% assumption. This loss was offset in part by a gain associated with fewer retirements than expected.

STATUTORY MINIMUM REQUIRED CONTRIBUTION

Contribution requirements shown on this page are calculated according to statutory minimum funding requirements of the Illinois Pension Code. We do not believe this method is sufficient to fund future benefits; as such, we recommend funding according to the contributions developed in Section E of this report.

Valuation Date	New Assump 7/1/2019	Old Assump 7/1/2019	7/1/2018
Applicable to Fiscal Year Ending	<u>6/30/2021</u>	<u>6/30/2021</u>	<u>6/30/2020</u>
Actuarial Accrued Liability (PUC)	31,059,670	29,676,485	28,363,027
Actuarial Value of Assets	<u>14,112,866</u>	<u>14,112,866</u>	<u>13,365,596</u>
Unfunded Actuarial Accrued Liability (UAAL)	16,946,804	15,563,619	14,997,431
UAAL Subject to Amortization	13,840,837	12,595,971	12,161,128
Normal Cost ¹	\$644,806	\$621,382	\$608,600
% of Total Annual Payroll ¹	28.1	27.0	26.7
Administrative Expenses ¹	43,359	43,359	41,974
% of Total Annual Payroll ¹	1.9	1.9	1.8
Payment Required to Amortize Unfunded Actuarial Accrued Liability over 21 years (as of 7/1/2019) ¹	902,083	820,948	765,587
% of Total Annual Payroll ¹	39.2	35.7	33.6
Total Required Contribution	1,590,248	1,485,689	1,416,161
% of Total Annual Payroll ¹	69.2	64.6	62.1
Expected Member Contributions ¹	217,236	217,236	215,549
% of Total Annual Payroll ¹	9.5	9.5	9.5
Expected Village Contribution	1,373,012	1,268,453	1,200,612
% of Total Annual Payroll ¹	59.7	55.1	52.6

Assumptions and Methods:

Actuarial Cost Method	Projected Unit Credit
Amortization Method	90% Funding by 2040

All other assumptions and methods are as described in the Actuarial Assumptions and Methods section.

¹ Contributions developed as of 7/1/2019 displayed above have been adjusted to account for assumed interest.



**ANNUAL FIREFIGHTERS' PENSION FUND TAX LEVY REPORT
 TO THE VILLAGE BOARD
 FOR THE FISCAL YEAR ENDING June 30, 2019.**

To the Village Board of the Village of Park Forest:

Pursuant to Section 4-134 of the Illinois Pension Code (40 ILCS 5/4-134), the Board of Trustees of the Park Forest Firefighters' Pension Fund (the "Fund") hereby presents its report of the condition of the Fund at the end of its most recently completed fiscal year as follows:

1. Actuarial value of assets held by the Fund at the end of the fiscal year: \$14,112,866.
2. Estimated receipts during the next succeeding fiscal year from deductions from the salaries or wages of firefighters and all other sources: \$217,236.
3. Estimated amounts necessary during the next fiscal year to meet the annual actuarial requirements of the Fund as provided in Sections 4-118 and 4-120 (40 ILCS 5/4-118 and 4-120) as determined by Jason Franken, Actuary, Heidi E. Andorfer, Actuary, and Paul M. Baugher, Actuary: \$1,373,012.
4. Total net income received from investment of assets along with the assumed investment return and actual investment return received by the Fund during its most recently completed fiscal year, compared to the total net income, assumed investment return, and actual investment return received during the preceding five fiscal years:

	<u>Fiscal Year 14</u>	<u>Fiscal Year 15</u>	<u>Fiscal Year 16</u>	<u>Fiscal Year 17</u>	<u>Fiscal Year 18</u>	<u>Fiscal Year 19</u>
Net income received from investment of assets:	\$987,696	(\$6,491)	\$403,016	\$560,463	\$749,534	\$695,448
Assumed investment return:	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Actuarial Report 5 year smoothed investment return:				4.58%	5.92%	5.36%
Actual investment	9.57%	-0.06%	1.48%	10.22%	8.10%	5.19%

5. Total number of active employees who are financially contributing to the Fund: 25.

6. Total amount of benefits disbursed by Fund during the fiscal year:

i.	Retirement Pensions	<u>17</u> recipients	<u>\$1,167,868</u>
ii.	Disability Pensions	<u>5</u> recipients	<u>\$ 243,158</u>
iii.	Survivor and Children Pensions	<u>4</u> recipients	<u>\$ 112,346</u>
iv.	Terminated vesteds	<u>3</u> recipients	<u>\$ 65,077*</u>
TOTAL:		<u>29</u> recipients	<u>\$1,588,449</u>

*Terminated vested employees are only due accumulated contributions

7. Funded ratio of the Fund as determined by the Actuary: 44.5%.

8. Unfunded liability of the Fund as determined by Actuary: \$17,606,280. The accrued liability is the actuarial present value of the portion of the projected benefits that has been accrued as of the valuation date based upon the actuarial valuation method and the actuarial assumptions employed in the valuation. The unfunded accrued liability is the excess of the accrued liability over the actuarial value of assets.

9. A copy of the Fund's current investment policy under the statutory investment restrictions imposed on the Fund is available upon request.

A copy of the actuarial report prepared by Jason Franken, Heidi E. Andorfer and Paul M. Baugher of Foster & Foster, Inc. at the direction of the Park Forest Firefighters Pension Fund was previously distributed.

These certifications are made by the Firefighters Pension Board of Trustees this 29th day of October, 2019.

Mark Cotrano
President, Board of Trustees
Park Forest Firefighters' Pension Fund

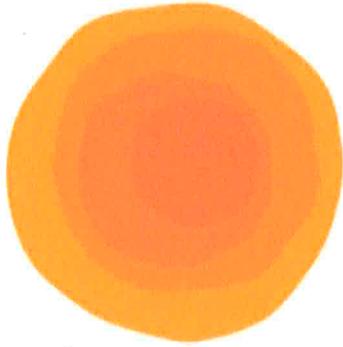
Tyler Triemstra
Secretary, Board of Trustees
Park Forest Firefighters' Pension Fund

VILLAGE OF PARK FOREST
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS
JUNE 30, 2019

Tax Levy Year	Taxes Levied for the Fiscal Year*	Collected within the Fiscal Year		Collections in Subsequent Years	Total Collected to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2004	9,267,508	3,339,232	36.03%	5,490,584	8,829,816	95.28%
2005	10,194,911	4,274,410	41.93%	5,344,518	9,618,929	94.35%
2006	10,736,969	4,584,244	42.70%	5,790,549	10,374,792	96.63%
2007	11,511,844	4,885,132	42.44%	6,011,124	10,896,256	94.65%
2008	12,288,123	5,038,413	41.00%	6,472,730	11,511,144	93.68%
2009	13,153,576	5,702,248	43.35%	6,651,551	12,353,799	93.92%
2010	13,937,332	6,391,471	45.86%	6,739,929	13,131,399	94.22%
2011	14,665,283	6,542,547	44.61%	7,290,714	13,833,261	94.33%
2012	15,503,910	6,903,387	44.53%	7,390,683	14,294,070	92.20%
2013	16,170,565	6,554,091	40.53%	8,102,619	14,656,710	90.64%
2014	16,741,499	6,990,647	41.76%	8,266,329	15,256,976	91.13%
2015	17,592,496	7,288,980	41.43%	8,738,366	16,027,346	91.10%
2016	18,321,725	7,360,184	40.17%	8,451,431	15,811,615	86.30%
2017	18,997,540	7,798,057	41.05%	7,639,305	15,437,362	81.26%
2018	19,422,478	8,093,802	41.67%			

Source: Cook and Will Counties Clerks' and Assessors' Offices

*Note: This schedule includes the Total Tax Levy Extension -- Village and Library. Taxes levied represent the prior calendar year's tax levy. (i.e. data presented for the Fiscal Year ended June 30, 2019 is based on the 2018 tax levy.)



it's a new day @

Park Forest Public Library

400 Lakewood Blvd.
Park Forest, IL 60466
phone: 708.748.3731

DRAFT

October 18, 2018

TO: Tom Mick
Village Manager

FROM: Barbara Byrne Osuch
Library Director

SUBJECT: 2018 Tax Levy

The Park Forest Public Library Board of Trustees approved the proposed 2018 tax levy on October 18, 2018.

The proposed requested levies are:

GENERAL PROPERTY (2% increase over extended)	\$1,950,999
IMRF (2% over actual)	91,731
FICA (extended levy)	59,357
TOTAL LEVY	\$2,102,087 *

* This number reflects a 0% increase from the 2017 Original Tax Levy Extension.

If you require any further information, please contact me.

cc: Mark Pries
Village Finance Director

MEMO

Date: October 18, 2019
To: Mayor Jon Vanderbilt
Board of Trustees
From: Roderick Ysaguirre – Director of Public Works/Village Engineer
RE: The Department of Public Works Financial Update

The following is an update to various projects and/or issues currently being handled by the Department of Public Works (DPW). The current status and/or finances are presented here, as well as any new and/or upcoming regulations and code compliance that may affect the Village. The topics presented herein are related to the following funds, Motor Fuel Tax Fund, Sewer Fund, Water Fund, Parking Fund, and General Fund/Additional Projects.

MOTOR FUEL TAX FUND

Fund Description

DPW uses MFT funds for eligible annual maintenance projects and eligible day labor maintenance expenses. These maintenance projects include pavement rehab, pavement markings, street sweeping, curb vegetation control, and traffic signs. DPW also uses MFT Funds for contractual traffic signal maintenance, salt and calcium chloride purchases, street lighting materials, and electricity costs. MFT funds are also used to fund work related to capital projects such as the design engineering, construction, and construction engineering and/or used as a source of Village cost participation for eligible capital projects.

Process

Every month, the Village receives an allotment of Motor Fuel Tax (MFT) funds from the State of Illinois. The amount of MFT funds allotted to Park Forest is based on Village population and the amount of gas purchased throughout the state. The current tax on fuel is 38 cents per gallon of gas and 45.5 cents per gallon of diesel. The allotments are deposited/recorded into an unobligated account where the funds wait for approval to be expensed. When the Village would like to use MFT funds for an eligible expense, the Village first must request the amount of funds to be used by Resolution, and when reviewed and approved by the State, that amount of funds are transferred/recorded to an obligated account on the Department of Transportation (IDOT) records and ready to be expensed. Allocated/obligated money that is not used during the maintenance year is reallocated back into the Village's unobligated balance which can be

used for future expenditure. This process, along with the monthly allotments, is how the Village builds and maintains a reserve of the Village's MFT funds.

Recent History

According to the 2010 census, the population of Park Forest has decreased from 23,462 to 21,975. DPW anticipated that this decrease would contribute to a decrease in MFT funds allotted for the Village. Attached is a MFT Allotment Spreadsheet which shows the past and current trend.

The Local Government Component of Illinois Jobs Now was a six year program which provided an annual one-time supplemental allotment of MFT funds to local agencies. These one-time allotments increased the MFT fund by approximately 17%. The Village has received 6 out of the 6 supplemental allotments as seen on the MFT Allotment Spreadsheet (2011 to 2015). This increase brought MFT funding back to levels the Village was receiving prior to 2004 which was around \$674,151 dollars.

In July 2014, a new state capital construction bill was signed and it was to invest 1.1 billion in road and bridge projects. \$100 million of it was planned to go to municipal and township governments to improve infrastructure at the local level. Since the end of the 6 year Local Government Component of Illinois Jobs Now, DPW has not seen any increase in its allotments. Media reports indicate that under the past Governor, the state used most of the construction bill to fill budget needs elsewhere.

On October 19, 2015, staff received notice that due to lack of a state budget, Local Agencies will not receive any MFT allotments. IDOT stated that they will conditionally approve any maintenance resolutions with the understanding that actual work will be conducted giving priority to safety concerns. If Local Agencies did not have a sufficient Unobligated Balance to continue during that time, arrangements to finance the costs with local funding needed to be made or projects needed to be placed on hold. The State eventually released withheld MFT allotments.

In November, the "Lock Box" legislation passed which prohibited MFT funds to be used to fill state budget gaps and/or be used elsewhere. Staff is unaware of any new policies or directions on how the funds will be utilized or distributed. In response to this issue, discussions of reducing the Local Municipal Fund Share Program, and with vehicles becoming more fuel efficient, Chicago Metropolitan Agency for Planning (CMAP), has begun researching and evaluating alternative ways to collect and distribute the Illinois Motor Fuel Tax.

Update: On June 28, 2019, Governor Pritzker signed the REBUILD ILLINOIS Capital Plan to fund transportation projects along with other investments. Beginning July 1, 2019, the MFT Law was amended to impose a tax rate increase from 19 cents to 38 cents per gallon of gas which will be adjusted annually on July 1 of each year based on the Consumer Price Index (CPI). The price of diesel fuel also increased from 21.5 cents to 45.5 cents per gallon of diesel. Other Public Acts were amended which amend the State Finance Act to create the

Transportation Renewal Fund as a new fund in the State Treasury. This special fund will collect each month an amount equal to the amount of tax collected from the additional 19 cents taxes on motor fuel and will be distributed monthly. Even though the tax rate has doubled, Local Agencies will not receive a double allotment amount. Local Agencies will receive two allotment payments each month. The first allotment will be based on previous tax rate of 19 cents per gallon and follow the existing distribution method. The second allotment will be based on the additional taxes and follow a different distribution method. Both allotments can be expected a few days from each other and both should be deposited in the Village MFT accounts. Local agencies should see the first additional payment in September, 2019.

Local Agencies are also authorized to impose an additional 3 cents per gallon on motor fuel if they choose to. The Department of Revenue is working to implement these changes and will provide additional details soon for municipalities in Cook County who are interested in imposing this tax.

As part of REBUILD ILLINOIS capital plan, 1.5 billion is appropriated to IDOT from the Transportation Bond Series A fund for grants to local agencies, \$736,500,000 specifically for municipalities. IDOT will distribute these funds based on the regular MFT formula and over a number of years. Once the Office of Management and Budget coordinates the timing of the bond sales, IDOT will inform the local agencies on when they should expect these funds.

Salt

The purchase of salt is one of the bigger maintenance expenses in the Village’s MFT fund and has taken a larger portion of the MFT allotment in past years. The Village participates and utilizes the State of Illinois Joint Purchasing Requisition for road salt. Under this program, Local Agencies submit an application to participate along with a requested quantity. The State then solicits the bids for all that participate and then identifies a lowest bidder for each agency along with a unit price. Under the Village’s agreement, there is an 80% minimum and 120% maximum purchase clause of the requested amount. The following is a summary of past years.

Snow Season	Unit Price/Ton (Vendor)	Tons Purchased	Total Spent
2008/2009	\$103.47 (Morton) \$155.58 (North American)	470 1,330 1,800 Total	\$ 48,630.90 \$ 206,921.40 \$ 255,552.30
2009/2010	\$72.54 (Morton)	2,277	\$ 165,173.58
2010/2011	\$58.67 (Morton)	2,274	\$ 133,415.58
2011/2012 Mild winter	\$58.67 (Morton)	1,688(min purchased)	\$ 99,034.96
2012/2013 Mild winter	\$49.93 (Morton) New Contract	983 (min purchased)	\$ 49,081.19

2013/2014 Heavy winter	\$49.93 (Morton) Contract renewal	2,048.74 (max purchased)	\$ 102,293.59
2014/2015 Mild winter	\$109.94 (Morton) New Contract	2,102.91(min purchased)	\$ 231,193.93
2015/2016 Mild winter	\$109.94 (Morton) Contract renewal	1,581(min purchased)	\$ 173,815.14
2016/2017 Mild winter	\$44.46 (Compass Minerals America) New Contract	1,586.32 (min purchased)	\$ 70,527.78
2017/2018 Mild winter	\$44.46 (Compass Minerals America) Contract Renewal	1,633.14 (max purchased)	\$ 72,609
2018/2019 Mild winter	\$62.70 (Cargill) New Contract	1,607.86 (min purchased)	\$ 100,813
2019/2020 Upcoming Season	\$69.11 (Cargill) Contract Renewal	2,000 (Requested) 1,600 (Min Purchase) 2,400 (Max Purchase)	\$150,792 budgeted \$110,576 min \$165,864 max

Prior to the 2008/2009 season, salt was less than \$40 per ton. In 2014, DPW constructed a 72 foot diameter salt dome with a rated capacity of 2,510 tons and a usable capacity of 2,134 tons. The goal is to purchase salt when prices are low and store as much as possible for use in the upcoming season.

Update: For the upcoming season, DPW opted to renew its contract with Cargill from Schaumburg, IL with a 10.2% increase for a revised unit cost of \$69.11 / Ton. Based on the current budget of \$150,792 for salt, the Village can purchase a maximum of 2,181 tons. DPW currently has approximately 700 tons stored in the salt dome. The Village will need to resolicit bids next season and for those communities that received new bids this year, prices ranged from \$75 to \$94 dollars per ton.

Chloride Rule

A new water quality standard regulation that is in the works is the Reduction of Chlorides in the Chicago Area Waterway System (CAWS). Effective July 1, 2015, The Illinois Pollution Control Board (IPCB) has adopted new limits on the amount of chlorides in CAWS to 500 mg/L on a consistent basis. MWRD was tasked by the IEPA to form and administer a stakeholder work group to discuss and develop ways to address the chloride issue and request more time, if needed. In 2015, MWRD submitted a petition on behalf of itself and all communities within the CAWS to the Illinois Pollution Control Board to issue a variance and stay of the chloride standard so that work groups can develop a plan. The goal of the work group is to seek a water body specific/watershed compliance by every community doing their part instead of everyone on their own. The 5 work groups discussed Legal, Data Acquisition,

Best Management Practices, Water Quality, and Social and Economic Impact for this rule and how it affects compliance.

In July 2018, Village attorneys submitted a Chloride Rule petition for a variance and stay of the chloride standard. This submittal was for the Village and is to be a supplement to the petition MWRD submitted on behalf of itself and the CAWS communities. DPW has received confirmation that it has been submitted and received by IEPA and hearings have been scheduled and rescheduled with all communities in the CAWS. All municipalities in the CAWS are beginning to develop programs to come into compliance. DPW will keep monitoring this topic and seek ways that the Village can begin to contribute towards compliance.

Update: DPW, as well as other south suburb communities, is working back and forth with the IEPA and IPCB on comments, questions, and guidance of final rule and actions to be taken by local agencies. Staff has been attending training on the Chloride Rule and ways to implement Best Management Practices (BMPs) as well as researching anti-icing equipment and budgeting for those purchases. The Superintendent has been tasked to start keeping records of salt used during snow events and begin implementing BMPs ahead of final ruling so that DPW can keep ahead.

Illinois Street (Western Ave. to Orchard Dr.) Improvements

This is a new Federal Aid Route roadway that has been made eligible for federal aid funding. The improvements consist of full depth milling and resurfacing, base patching, curb and gutter replacement, sidewalk improvements at intersections and driveways, pavement markings, driveway apron replacements, sewer adjustments and reconstructions, and restoration. The current funding ratios for this project are 80% Federal and 20% Local.

Update: Iroquois Paving Corp is the awarded contractor for this project. Work began the week of July 8 and is a 55 working day contract. This project does contain Non-Participatory construction which consists of all work in Illinois Ct. Below is a current breakdown of estimated costs and status.

	Federal 80%	Local 20%	Total	Status
Design Engr	\$96,800	\$24,200	\$121,000	\$91,154.06 Total Paid to Date.
Construction (Engr Est.)	\$1,110,640	\$277,660	\$1,388,300	Estimate
Construction (As bid)	\$ 779,491.57	\$ 194,872.89	\$ 974,364.47	\$ 745,373.58 costs to date.
Construction (As Built)				\$ 0 of Village share has been paid.

Construction (As bid Non-Participatory)	\$0	\$41,699.30	\$41,699.30	\$22,984.61 costs to date. \$ 0 has been paid.
Construction (As Built)				
Construction Engineering	\$111,040	\$27,760	\$138,800	\$ 71,303.05 paid to date.
Total	\$ 987,331.57	\$ 288,532.19	\$ 1,275,863.77	Current Est. of Costs

Other MFT Projects

Traffic and Street Name Sign Replacement Project is on-going. DPW has a blanket replacement plan identified and has completed an initial survey of all traffic signs. DPW has created a 10-year plan outlining areas to be replaced. The first contract replaced all traffic and street name signs in the East Lincolnwood Area. The second contract replaced the signs in the Will County portion of the Village. The third contract replaced the signs in a “W” street areas. The fourth contract replaced the signs in the “N, O, M” streets south of Sauk Trail.

Update: DPW is working on the fifth contract to replace signs in Eastgate, Area B, Well/Waldman/Wayne areas, and North/South streets. Work is anticipated to be completed spring/summer 2020.

DPW submitted Functional Reclassification Requests to the Technical Advisory Group (TAG) of SSMMA to request Westwood Dr./Norwood Blvd. (Sauk Trail to Western Ave.), South Orchard Dr. (Sauk Trail to Blackhawk Dr.), and Shabbona Dr. (Sauk Trail to Indianwood Blvd.), be reclassified as Collectors and become part of the Federal Aid Route System. The recommendation from the TAG was made to the Transportation Committee (TC) who voted to approve these recommendations. These roads are now part of the FAU system.

The SSMMA Traffic Committee approved Shabbona Drive into the current STP program. This is important because the CMAP Committee put a moratorium on STP funding until 2021 as it restructures its methodology and recommendations on how STP funds are distributed to the regional councils. CMAP has approved a Shared Use Fund, which is designed to provide funds for bigger regional projects. For all COGs that do not spend the money allocated to them, those unspent funds will be taken away and placed into this Shared Use Fund. The Share Use Fund will be used to fund projects in excess of 5 million dollars or where 3 or more agencies can coordinate a project together of regional impact. These projects would be scored and ranked according to various criteria and then evaluated against the 11 other COGs. CMAP would then decide what projects get funded. Below is a current breakdown of costs for Shabbona Dr. Resurfacing.

Shabbona Dr. Resurfacing:

	Federal 80%	Local 20%	Total	Status
Design Engr	\$200,800	\$50,200	\$251,000	Estimate
Construction (Engr Est.)	\$2,229,600	\$557,400	\$2,787,000	Estimate
Construction Engineering	\$223,200	\$55,800	\$279,000	Estimate
Total	\$ 2,653,600	\$663,400	\$3,317,000	Current Est. of Costs

Update: DPW completed a Qualifications Based Selection (QBS) process to select an Engineering firm to provide design engineering services for this project. Baxter and Woodman Consulting Engineers of Mokena, IL have been selected. DPW submitted draft agreements to IDOT at the beginning of this year and we are still waiting for IDOT approval.

SEWER FUND

Fund Description

DPW uses Sewer funds for annual maintenance projects and day labor maintenance expenses. These maintenance projects include, but are not limited to, sewer cleaning and televising, replacement/repair, rehab (lining), lift station maintenance and replacement, sewer structure replacement/repair, concrete/asphalt restoration, inflow and infiltration analysis, storm water management, and spoil disposal. DPW also uses Sewer funds to fund engineering services work related to capital projects such as design engineering, construction, and construction engineering and/or as a source of Village cost participation for eligible capital projects.

Process

Every month, the Village receives revenue by the collection of fees charged to residents and businesses for domestic sewage collection and conveyance. The fee collected is based on the amount of water used that is recorded by the water meter. This is how the Village builds and maintains a reserve of the Village's Sewer fund. The last sewer rate increase was in 2010 to which, in May 2018, the Village Board adopted the new 5 year incremental sewer rate increase plan below.

Fiscal Year \$ per 1000 gallons used

18/19	2.86
19/20	3.00
20/21	3.15
21/22	3.31
22/23	3.48

Rate increases will be used to provide a mechanism to fund ongoing operations and pay back capital project loans.

Recent History

In 2005, Thorn Creek Basin Sanitary District implemented a District wide plan to address wet-weather related issues. One component of the plan was to implement an Inflow and Infiltration (I&I) limit program on communities that convey domestic sewage flow to the District for treatment. In July 2013, the Village was notified by the District of its immediate dismissal of its Inflow and Infiltration Compliance Ordinance and the Village’s requirement to meet this ordinance. The District stated that USEPA has begun to implement active, direct oversight and enforcement of municipal sewer system owners, therefore, eliminating District involvement.

The Metropolitan Water Reclamation District of Greater Chicago (MWRDGC) is now tasked to oversee storm water management for all of Cook County. MWRDGC developed the Cook County Storm Water Management Ordinance to regulate construction projects and development within Cook Co. There is a provision that allows municipalities that have corporate limits in Cook Co. as well as in a collar county, the choice to adopt a storm water management of either county. Park Forest previously adopted the Will County Storm Water Management Ordinance and advised the Village Board to opt out of the CCSWMO and continue with the WCSWMO. Upon comparison of the two, the Cook Co. ordinance was more restrictive to projects and developments, therefore possibility negatively impacting future development within the Village. The Will County Storm Water Management Ordinance is still subject to revisions and updates and may one day equal that of the Cook County Ordinance. DPW continues to work with the Economic Development department to introduce sustainable storm water infrastructure into the Village’s development codes.

Beginning with the 2014/2015 Budget, all storm sewer related work was combined into the Village Sewer Fund from the Village General Fund. This will allow for much needed work on the storm sewer system as well as provide funding in the General fund for much needed roadway improvement projects on local roads.

National Pollution Discharge Elimination System (NPDES)

The NPDES is designed to eliminate storm water pollution due to urban runoff. The goal of NPDES is for employees to gain a better understanding of storm water management, potential sources of contaminants, and Best Management Practices (BMPs) that the Village has committed to implement. Staff also will gain a better understanding of safety hazards, practices for preventing discharges, and procedures for responding quickly and properly to toxic and hazardous material incidents, such as oil or other chemical spills. Every year DPW is required to create an Annual Report on all activities completed and what is scheduled to be completed the following year. There are 6 major BMP activities that need to be reported on, Public Education and Outreach on Stormwater Impacts, Public Involvement/Participation, Illicit Discharge Detection and Elimination, Construction Site Stormwater Runoff Control, Post Construction Stormwater Management in New Development and Redevelopment, and Pollution Prevention/Good Housekeeping for Municipal Operations. DPW continues to budget funds in applicable sections of the budget for any ongoing expenses related to this effort.

Update: DPW submitted the Village’s Annual NPDES Report which consists of accomplishments of the Village’s Permit. Time frame consists of activities completed/will be completed from March 2018 to March 2019.

CDBG Sanitary Sewer Lining Improvements In 2018, the Village received a \$200,000 Community Development Block Grant to rehab (line) sanitary sewers in the neighborhood just southeast of the intersection of Sauk Trail and Indianwood Blvd. Lining a sewer consists of installing a woven fabric liner injected with a resin into the sewer pipe, using water or steam to expand the liner to the host pipe, and then cure the liner against the host pipe to create a fully structural pipe within the host pipe. Insituform Technologies of Orland Park, IL was the awarded bidder. Below is a breakdown on current project costs.

Design Engineering	\$0	Completed by In House Staff.
Construction (Engr Est)	\$ 347,446	
Construction (As Bid)	\$ 224,640.50	\$400,000 was budgeted and the Bd approved spending up to \$348,757.63.
Construction (As Built to date)	\$ 225,831.90	\$ 203,248.71 Paid to date.
Construction Engineering	\$0	Completed by In House Staff.
CDBG Grant Reimbursement	(\$ 200,000)	
Total Cost	\$ 25,831.90	Current Estimate

Update: During the course of this project, a portion of the pipe quantities have been found to be unlineable due to excessive deterioration. DPW lined all suitable pipe sections and is planning to use the remaining funds to line other sewer sections in the vicinity of this project. In the meantime, lining costs have exceeded the CDBG grant amount, so staff will proceed to seek the full \$200,000 reimbursement. DPW is working on a plan to reconstruct the unlineable pipe sections under a separate contract as a future project.

WATER FUND

Fund Description

DPW uses Water funds for annual maintenance projects and day labor maintenance expenses. These maintenance projects include, but are not limited to, water main replacement/repair, rehab (lining), well, water tower, and water plant maintenance and replacement, water structure replacement/repair, concrete/asphalt restoration, fire flow analysis, compliance testing, water treatment chemicals, and spoil disposal. DPW also uses Water funds to fund engineering services work related to capital projects such as design engineering, construction, and construction engineering and/or used as a source of Village cost participation for eligible capital projects.

Process

Every month, the Village receives revenue by the collection of fees charged to residents and businesses for potable water service. The fee collected is based on the amount of water used that is recorded by the water meter. This is how the Village builds and maintains a reserve of the water funds. In May 2018, the Village Board adopted the new 5-year incremental water rate increase plan below.

Fiscal Year \$ per 1000 gallons used

18/19	15.64
19/20	16.42
20/21	17.24
21/22	18.11
22/23	19.01

Rate increases will be used to provide a mechanism to fund ongoing operations and pay back IEPA loans used for water main replacement.

Recent History

Revised Chlorine Limits

The IEPA recently adopted new regulations on the minimum limits of chlorine required in public drinking water. Chlorine is added to drinking water as a disinfectant to protect water from contamination, pathogens and viruses. It has been used since the 1900s and is considered very effective. Discussion began around 2017 after the legionella cases in

Quincy, IL. Past regulations required a minimum of 0.2 mg/L of “free” chlorine in all parts of the distribution system, or 0.5 mg/L of “combined” chlorine. The new limits raised to 0.5 mg/L of “free” chlorine, or 1.0 mg/L of “combined” chlorine. As a result, residents and businesses may begin to smell and/or taste more chlorine in their drinking water. The water plant will need to comply with the new limits and they strive to meet the new minimum levels.

Lead and Copper Legislation

In January 2017, Public Act 00-0922 (Senate Bill 0550) was signed into law which established lead testing requirements and protocols for schools and day care facilities as well as requirements for water providers to inventory known lead potential and provide notification during water distribution work. To date, DPW knows of 2 lead water services, one on Monee Road and the other on Hemlock St. DPW also has been removing any leaded in joints of the distribution system when found during water main breaks. DPW also includes public service information regarding lead and copper in water supply with Project Notification Letters that are sent to residents and businesses. This same information can be found on the Village website.

In 2017, 30 Lead and Copper tests were completed throughout the Village. These tests are performed every 3 years and helps determine the corrosivity of water which contributes to the corrosion of mains, discolored water, and in turn the increased risk of lead and copper leaching into the water. In 2014, the average Park Forest test result was 11 mg/L, the max allowable is 15mg/L, and the 2017 average test result was 2.3 mg/L. Supplemental tests will be completed as needed and staff will continue to monitor water quality.

Discolored Water

Discolored water has been a major inconvenience in the past for many residents and businesses. This discoloration is caused from loose iron based sediment from the internal corrosion of the unlined cast iron distribution mains. Iron oxide builds up over time and when disturbed, it breaks up and discolors the water. With time, this sediment will settle and the water will run clear. DPW performs semi-annual hydrant flushing, has performed a more thorough Uni-directional flushing project, performs water main replacement projects, and has performed a desktop analysis all in efforts to investigate and reduce the reoccurrence of discolored water. This work needs to continue as the iron oxide will continue to build within the system as time goes on.

When the new water plant was brought online, it was designed to not have to use a blended phosphate for corrosion control like Village operators used to do with the old water plant. Within a few years, testing showed and warranted the need to reintroduce the use of a blended phosphate into the water treatment process for control corrosion, water quality control, and biofilm development control. Presentations were made to the Village Board and the Environment Commission about the process and an IEPA permit was obtained to use phosphates into the water treatment process. Phosphate addition began in February 2015 and to this day, has provided great results. Discolored water complaints have reduce dramatically,

hydrant flushing time has reduced to ½ hour from 1 to 2 hours at times, and testing has produced better results.

Update: DPW completed the fall hydrant flushing on October 7th. The next hydrant flushing will be spring 2020.

Water Main Breaks Village Wide

The following is an update on the number of water main breaks this calendar year and recent past years.

Calendar Year	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	Ave.
# of Water Main Breaks Repaired	100 To date	120	154	165	117	99	133	201 Highest	167	111	82	154	136 per year

Update: As of October 14, 2019, DPW has repaired 100 water main breaks. Around this time last year, staff repaired 95 main breaks. DPW anticipates additional breaks throughout the rest of this year. Funds spent for water main breaks are for labor hours, equipment usage, materials, various restorations, and at times, costs to private contractors.

Water Mains in Multi-Family Areas

When the Village was first developed, potable water was supplied to residents by a 2 inch water main that was installed through the foundation walls of the basements throughout the Multi-Family Areas. Smaller water lines then stubbed off of this water main that serviced each individual unit. The Village has maintained these 2 inch mains over the years since that time. After researching financial sustainability, equal service, and staffing liability, staff sought ownership transfer of these water lines to the private property owners. Staff discussed this option with legal counsel and proceeded to meet with representative of the Multi-Family Areas and provided a proposed agreement with exhibits that redefines maintenance responsibility. As of January 1, 2016, the Village no longer is maintaining these 2 inch water lines. Village maintenance will terminate up to and including the water shut off valve or consist of only those portions of these water lines, outside of the units up to 1 foot from the outside foundation wall.

Update: As of October 16, DPW has approved 25 permits for Cedarwood Coop for a total cost of \$202,950, 62 permits for Area J, for a total cost of \$69,100, and 18 permits for Area B, for a total cost of \$358,290, 1 permit for Ash St. Coop, for a total cost of \$5,500. The grand total of all permits issued is \$635,840. 0 permits have been issued for Area E, Pangea, and Central Park Townhomes, Twin Arbor, Glen Arbor, and Arboretum. These dollar amounts reflect what these multi-family associations have paid for improvements to the 2 inch water line within their buildings.

Hydrant Flushing

The intent of flushing hydrants is to remove silt, rust, debris, and stagnant water from within the water distribution system. This is a standard maintenance procedure that all water utility owners need to perform. Village crews perform hydrant flushing twice a year. In the past, DPW contracted with ME Simpson to perform a Uni-Directional Flush program and supply the Village with a survey and log of flushing operations so that Village crews can re-perform uni-directional flushing as its new flushing program.

Update: DPW completed the fall flush in October 2019. The next flush is scheduled for spring 2020. Staff has developed an online flushing map that residents can see on the Village website to view daily progress and anticipate when flushing will occur in and/or around their residence.

Water Plant Maintenance

Every year water plant staff continues to maintain various major water plant maintenance projects/issues. The new water plant was brought on line in 2007/2008. Below is a list of recent major maintenance projects regarding supply and purification.

1. Well 1 Maintenance – replaced motor control cabinet and related components, added variable frequency drive, lined the well casing, installed new motor, new bowl assembly, and new pitless adapter.
2. Well 3 Maintenance (in process) – replaced motor starter, lining the well casing, new column pipe and new motor.
3. Installed salt brine tank unloading platform. Used to safely empty 2,000 pound bags of solar salt.
4. Updated Water Plant SCADA license and updated software to current version from supplier.
5. Upsized pump and added Variable Frequency Drives at Blackhawk tower and Tamarack standpipe.
6. Rebuilt 4” Cla-Vals at Autumn Ridge and Blackhawk towers.
7. Replaced Softener #2 (East) mixer shaft bearings.
8. Replaced internal electrical components on #1 OSEC system rectifier.
9. Rebuilt WTP Cummings generator fan assembly.
10. Rebuilt #1 and 2 Kaeser air compressor motors and air end.
11. Cleaned out lime residuals from filtrate holding tank.
12. Corrosion control coupon testing (steel and copper) at WTP and Tamarack Standpipe, ongoing testing ensuring optimal corrosion control in water.
13. Lime Sludge Removal from Lime Lagoon – Ongoing Maintenance.

These projects/maintenance efforts have required significant funds and will be reflected in year-end expense totals.

Water Main Replacement and Improvements

Due to numerous water main breaks and fire flow needs, staff and the Village Board are taking proactive approaches for water main replacement. Over the years, the Village Board

has made decisions for water rate increases to fund water main replacement projects. The current water rate is \$16.42 per 1000 gallons of water used. DPW staff uses the budget of 1 million dollars per mile of water main when projecting project engineering and construction costs. As DPW completes these projects, staff is looking proactively to address other infrastructure needs by pooling other funds into these projects for a more complete infrastructure project. For example, staff uses General funds to complete the remainder of the roadway not affected by water main installation and will use Sewer funds to replace sanitary and storm sewers in the same project areas.

Update: DPW and the Village’s consultant, Baxter and Woodman Engineers are putting together a Project Plan for Loan Assistance from the IEPA State Revolving Water Loan Program to seek another \$5,000,000 low interest loan to replace another 4 miles of water main and to replace the water storage tank at the Water Treatment Plant. Additionally, DPW recently completed the replacement of the water main along Winona St. from Westwood Drive to Wilson St. and Birch St. from Western Ave. to Choate Rd. Other details of this project are located in the General Fund/Additional Projects section of this report.

DPW is also working on updating the water distribution system model, gathering GIS data of the distribution system, completing an analysis of the distribution system.

Western Ave. Water Main Extension

Village staff have been approached by Continental Midland Group (CMG), now Agrati Inc., requesting water service. Commitments and pre-annexation agreements have been finalized for the installation of a booster/pumping station and 4,400 feet of 12 inch water main to the south property line of Agrati Inc. The planning level cost estimate for this project was \$1,500,000.

Agrati has agreed to pay back the Village, \$750,000 in 2 installments, as their share of costs for this project. These installments were received and below is a breakdown of current costs.

	Projected Total	Status
Loan Application Assistance	\$19,300	\$10,322.34 Final cost. Work ceased.
Design Engineering	\$93,000	\$92,983.38 Final cost. Work complete.
Plat, Easement and additional WM	\$8,500	\$8,491.25 Final cost. Work complete.
Soil Borings and Will – South Cook SWCD Permit fees	\$5,505	\$5,505 Final cost. Work complete.

Archeological Survey	\$1,250	\$1,250 Final cost. Work complete.
Land Acquisition	\$10,000	\$10,000 Final cost. Work complete.
Construction (Engrs. Est.)	\$2,250,000	
Construction (As Bid)	\$1,858,000	
Construction (As Built)	\$1,827,860.54	\$1,827,860.54 Final cost. Work complete.
Construction Engineering	\$92,500	\$88,115.91 Final cost. Work complete.
Total	\$2,088,055	\$2,044,528.42 Final Costs.
CMG Share	\$ (750,000)	(\$750,000) received to date.
Village Final Share	\$1,367,033.39	\$1,294,528.42 Total Final Village share

Update: This project is completed. As part of this project, Agrati needed to install a water service line connection to supply water to their property along with storm water management improvements and a water tank demo. Their project is approximately 60% complete with remaining work consisting of pulling the well pumps and formally closing their wells, storm sewer work is ongoing, and tank demo is still to be determined. Since the booster station was put in service, DPW staff has been working with Agrati staff to calibrate and test run the booster station with their fire suppression system.

PARKING FUND

Fund Description

DPW uses Municipal Parking Funds for annual maintenance projects and day labor maintenance expenses to maintain two Village owned Metra Station parking lots. Lot 1 is the 211th St/Lincoln Hwy Metra Station lot and Lot 2 is the Matteson Metra Station lot. These maintenance projects include but are not limited to, lot patching, striping, pay box and gate maintenance, snow removal operations, and electricity costs. DPW also uses Municipal Parking Funds to fund engineering services work related to capital projects.

Process

Every day, the Village receives revenue by the collection of fees charged to parking customers. Parking fees are \$1.25 per day for each lot. This new fee started with FY 2015 where the prior fee was \$1 per day. This is how the Village builds and maintains a reserve of the Village's Municipal Parking Funds.

Recent History

Parking usage is low ever since Metra and Canadian National completed station improvements in Lots 1 and 2. Usage has been especially low at Lot 1. When this lot was

reopened, usage dropped by approximately 2/3rd. DPW made an effort to promote the lots and revamp usage by offering a 1 month free parking Customer Appreciation campaign in August 2013 to promote awareness and appreciation to potential and current customers. This effort was advertised in the Star Newspaper, Village Website, signs were placed at the lots, and directional signs were placed throughout the Village. This campaign was not as successful as hoped. Lot usage increased approximately by 30 vehicles in each lot.

Beginning in FY 2015, DPW increased the parking fees from \$1/day to \$1.25/day to make up for the decrease in usage and revenues needed for lot maintenance. Due to continued decreasing revenues and continued/increasing maintenance needs, Lincoln Hwy/211th Station Parking Lot was closed on September 1, 2018. Staff notified Metra and customers one month prior with signs posted at the parking lot. Staff attempted to direct the customers to the Matteson Station Parking Lot (Lot 2).

Below is a current breakdown of revenue & vehicle trends.

	FY 15 @ \$1.25	FY16	FY17	FY18	FY 19	FY 20
211 th St. (Lincoln Hwy) Station	\$ 49,744.33 39,795 vehicles	\$ 43,930.65 35,145 vehicles	\$38,319.08 30,655 vehicles	\$35,301.44 28,241 vehicles	\$5,625.77 4,500 vehicles This lot was closed starting Sept 1, 2018	\$ 0
Matteson Station	\$ 73,281.58 58,625 vehicles	\$ 66,540.95 53,233 vehicles	\$58,234.17 46,587 vehicles	\$56,145.04 44,916 vehicles	\$65,969.35 52,775 vehicles	\$11,857.31 9,485 vehicles
Total	\$123,025.91 98,420 vehicles	\$110,471.60 88,377 vehicles	\$96,553.25 77,243 vehicles	\$91,446.48 73,157 vehicles	\$71,595.12 57,276 vehicles	\$11,857.31 9,485 vehicles

Update: Lot usage in Lot 1 ceased. Total lot usage in Lot 2 for FY 19 increased by 7,859 vehicles from FY 18. At this time last year, Lot 2 usage was at \$15,076.75 (12,061 vehicles). DPW will continue to monitor this fund for revenues and expenses.

GENERAL FUND/ ADDITIONAL PROJECTS

Roadway Improvements

In an effort to address roadway maintenance, DPW and Finance Departments are budgeting \$800,000 every year in the General Fund and plan to encumber any remaining funds to have a continuously rolling funding mechanism. DPW's plan is to address roadway needs on the Village's smaller local roads while MFT funds will be used to fund the Village's bigger collector roads. Roadway maintenance projects would consist of, but not limited to, pavement patching, crack filling, milling and resurfacing, and/or full replacement, new curb and gutter, driveway apron replacement, and structure adjustments. This budgeted amount will also be used to contribute to water and sewer main projects to fund the replacement of the remaining portion of road that is not directly affected by underground work. This contribution will occur on a case by case basis.

DPW's first project consisted of the resurfacing of Homan Ave. (Hickory St. to Homan Ct.), Illinois St. (at Homan Ave.), Main St. (Orchard Dr. to Cunningham Dr.), and Wilson St. (Lakewood Blvd. to Westgate Dr.), **3 Sections.**

In conjunction with a 4 mile water main project, DPW completed the resurfacing of Owego St. (Sauk Trail to S. Orchard), Mohawk St. (Miami St. to Shabbona Dr.), Suwanee St. (Miami St. to Blackhawk Dr.), Winslow St. (Westwood Dr. to Park St.), Waverly St. (Lakewood Blvd. to Windsor St.), Sherman St. (Douglas St. to Springfield St.), Homan Ave. (Indiana St. to Cul du Sac), Hamlin St. (Homan St. to Illinois St.), and Chase St. (Homan Ave. to Gettysburg St.), **9 Sections.**

In conjunction with the water and sewer main replacement project along Wilshire St, this street received all new curb, driveway aprons, and new road. Under this same project, Sycamore St. (Western Ave. to South Arbor Trail and 325 feet along North Arbor Trail), and Birch St. (26th to 150 feet south of Bender Rd) were resurfaced, **3 sections.** Birch St. Coop has committed to splitting half the construction costs for the Birch St. road improvements, the Village has received their payment of \$60,000.

Now that DPW has been able to replace more Village roads, DPW has begun to implement needed pavement preservation projects to prolong the life of a road. Within 2-3 years of a new road or resurfacing, crack filling is needed to address reflective cracking. To date, DPW has applied this preservation method to the following roads. Orchard Drive (RT. 30 to Sauk Trail), Lakewood Blvd. (Sauk Trail to Orchard Dr.), Blackhawk Dr. (Sauk Trail to Monee Rd.), Indianwood Blvd. (Western Ave. to Monee Rd.), Homan Ave. (Hickory St. to Homan Ct.), Illinois St. (at Homan Ave), Main St. (Orchard Dr. to Cunningham Dr.), Wilson St. (Lakewood Blvd. to Westgate Dr.), Owego St. (Sauk Trail to S. Orchard Dr.), Mohawk St. (Miami St. to Shabbona Dr.), Suwanee St. (Miami St. to Blackhawk Dr.), Winslow St. (Westwood Dr. to Park St.), Waverly St. (Lakewood Blvd. to Windsor St.), Sherman St. (Douglas St. to Springfield St.), Homan Ave. (Indiana St. to Cul du Sac), Hamlin St. (Homan St. to Illinois St.), and Chase St. (Homan Ave. to Gettysburg St.).

Update: In conjunction with the water and sewer main replacement project along Winona St. and Birch St, these streets received all new curb, driveway aprons, sidewalk improvements, new road and pavement markings. Under this same project, Sangamon St. (Shabbona Dr. to Central Park Ave.) received sidewalk improvements and new road surface. Birch St. Coop has committed to splitting half the construction costs for the Birch St. road improvements from Western Ave. to Bertoldo Rd. This cost participation is capped at \$82,000.

DPW is currently planning the next improvement project in-house. DPW is planning a combination of water, sewer, and road way improvements to Hemlock St., Krotiak St. (Forest Blvd. to Cul du Sac), and Well St.

Below is a breakdown of Winona/Birch/Sangamon Street improvement project costs.

	Projected Total	General	Water	Sewer	Total	Status
Design Engineering	\$0					Completed by in house staff.
Construction (Egrs Est)	\$956,836.10					
Construction (As Bid)	\$948,037.94	\$440,000	\$440,000	\$162,841.73	\$1,042,841.73	
Construction (As Built)		\$249,874.19	\$304,420	\$99,330.45	\$653,624.64	Paid to date. Road work still needs to be paid.
Construction Engineering	\$0					Completed by in house staff.
Current Total		\$249,874.19	\$304,420	\$99,330.45	\$653,624.64	

Invest in Cook – Forest Blvd Roadway Improvements Project – Phase I

Park Forest was awarded Invest in Cook grant funds from the 2018 program. The Village recently entered into a revised Intergovernmental Agreement (IGA) with Cook County to fund Phase I Engineering instead of Phase II Engineering. DPW completed a Qualifications Based Selection process and selected V3 Companies LTD of Woodridge, IL as the Phase I Design consultant for improvements to Forest Blvd. from Indianwood Blvd. to Western Avenue. Phase I services include, but are not limited to, preliminary engineering, environmental studies, data collection, traffic studies, intersection studies, soil investigation, field evaluation and topo surveys, interagency coordination meetings, drainage studies, estimates of cost, and a project development report. The planned improvements at this time are to road diet the cross section and restore green space, resurface or reconstruction the roadway, full curb and gutter replacement, improvements to geometry at Park St. at Norwood Blvd., as well as Norwood Blvd. at Westwood Blvd., install an off street multi use path, removal of traffic signals at Lakewood Blvd. and replacement with a roundabout or similar facility, provide on street parking, sidewalk improvements, turning movement improvements, and other related work. Upon completion of Phase I, DPW will continue to apply for additional Invest in Cook Funds or other funding opportunities to fund Phase II – Design Engineering. The total estimated costs for this Phase are as follows:

	Invest in Cook Share (70%)	Village Share (30%)	Budget Total
Phase I Eng.	\$ 227,224.20 (Not to Exceed)	\$ 97,381.80	\$ 324,606
Total	\$ 227,224.20	\$ 97,381.80	\$ 324,606

This work will be funded 100% by the Village’s General Fund where \$360,000 is budgeted and then reimbursed 70% through the Invest in Cook Grant Program.

Update DPW and V3 had a kick-off meeting with IDOT to discuss the project and confirm the needed information and analysis for the final Phase I Project Report. V3 has begun gathering data such as traffic counts, researching accident and historical data, and surveying the project limits.

Downtown Cross Walk Improvement Project

When Main Street was constructed, many of the crosswalks were built with decorative paver bricks. Over time, those pavers have been broken or displaced. In the last few years, DPW has begun to replace these crosswalks with decorative stamped concrete that created the appearance similar to the existing pavers and is more durable. Intersection improvements at Main St. and Cunningham Dr. was recently completed that consisted of new stamped crosswalks, ADA improvements at the landings, and minor landscape improvements. Below is a breakdown of project costs.

		DPW Share	DownTown Share	
Engineers Est	\$96,740			
Construction (As Bid)	\$83,475			
Construction (As Built)		\$27,866	\$50,000	
Total		\$27,866	\$50,000	\$77,866

LED Street Light Project

DPW was notified that the Illinois Department of Commerce and Economic Opportunity (DCEO) had funds available to replace municipal lighting to LED. They offered a reimbursement that varied depending on energy savings and had extra incentives of street lights, offering an extra \$0.30 rebate per kWh saved. DPW was required to submit an application to DCEO that explained the project and reviewed the fixture replacement for energy savings. DPW submitted two applications. One for 95 street light improvements on Indianwood, Merrimac, Manitowac, Marquette, and Meota, total estimated project cost was \$39,605. The DCEO approved reimbursement was \$26,474.97 and one for Water Plant improvements to replace all 32 outside lighting fixtures with LED fixtures. Total estimated project cost was \$10,350. The DCEO approved reimbursement was \$3,420. Below is a breakdown of current costs and status.

	Projected Total	Status
Design Engineering	\$0	Completed by In-House Staff.
Construction Street Lights (As Bid)	\$39,605	\$39,605 Final cost. (\$26,474) DCEO \$13,131 Village Cost
Construction Water Plant Lighting (As Bid)	\$10,350	\$10,350 Final cost. (\$3,420) DCEO \$ 6,930 Village Cost
	\$49,955	Work is Completed.
Construction Engineering	\$0	Completed by In-House Staff.
Total	\$49,955	\$20,061 Village Final Costs

Update 1: DPW submitted a second application to replace an additional 131 existing street lights to LED lights. Instead of applying to DCEO, applications were sent to ComEd, who began direct oversight and administration of the Energy Saving grant funds that were provided through DCEO. ComEd approved \$39,413.64 for these additional 131 conversions. The Village matched an additional \$16,099 dollars for a total project budget of \$55,512.64. This project was completed. The Village has paid its share to Dominion Lighting who was the Contractor for this project. Dominion was paid by their share of \$39,413.64 by ComEd. LED conversions were along Orchard Dr. (US 30 to Lakewood Blvd.), Forest/Norwood/Westwood (Western Ave. to Indianwood Blvd.), Indianwood Blvd. (Western Ave. to Forest Blvd.), Main St. (Western Ave. to Forest Blvd.), and all of Tamarack St.

Calendar Year	2016	
Number of lights converted to LED Lighting	95 (Street lights) 32 (Outside fixtures)	Indianwood, Merrimac, Manitowac, Marquette, and Meota. Water Plant
Calendar Year	2017	
Number of lights converted to LED lighting.	131 (Street lights)	Orchard Dr (US 30 to Lakewood Blvd), Forest/Norwood/Westwood (Western Ave to Indianwood Blvd), Indianwood Blvd (Western Ave to Forest Blvd), Main St (Western Ave to Forest Blvd), and all of Tamarack St.
Calendar Year	2018	
Number of lights converted to LED lighting.	19 (Street lights) 160 (Fixtures) 36 (Parking lot lights) 128 (Fixtures)	North and South Streets DPW and Parks Yard Matteson Metra Lot Freedom Hall
Calendar Year	2019	
	117 (Street lights) 178 (Canopies)	All decorative street lights and canopy lighting in the Down Town.
Total Fixtures to Date	896	

Update 2: DPW submitted a third application to ComEd to replace all the fixtures at the DPW/Parks Garage, Freedom Hall, Metra Lot 2, Village Hall Parking Lot and North and South Streets. Total additional cost of the project was \$91,199.00. Com Ed awarded an

additional \$55,813.39 to the Village for the replacement. The remaining \$35,385.61 was the Village's share divided into the 4 separate projects.

Update 3: DPW is looking to replace 161 street light fixtures in the "W" streets in 2020.

Compressed Natural Gas (CNG) Fueling Stations and Vehicles (Homewood Disposal Project) STAR Disposal received a grant to install a CNG fueling station and retrofit or purchase CNG fleet vehicles. \$4,176,000 is the overall grant amount. Grant funds could not be awarded to private companies directly, so the Village committed to being the sponsor for the project. In doing so, funds would flow through the Village for this project, but Homewood Disposal would ultimately be responsible for the 20% match funding for this entire project. A Local Agency Agreement indicated that CMAQ funding totaling \$2,505,000 with the local agency matching funds totaling \$626,250.

	Federal 80%	Local 20%	Total	Status
Construction	\$2,505,000	\$626,250	\$3,131,250	\$ 4,176,000 is the overall grant award.

Update: Staff continues to contact Star Disposal periodically to see what the status of any future draws on the grant are, so that Staff can make any budget amendments for the current fiscal year activity. Staff is working with Star Disposal to assure that they are doing all the necessary reporting. Since the funds are flowing through the Village, Staff wants to be sure all the accounting and reporting is handled. Below is list of monies that has flowed through the DPW General Fund expense account.

\$ 484,102
 \$ 382,639.20
 \$ 2,114,680.27
 \$ 411,478.59
\$398,737.92
\$3,791,637.98 Total

In January 2018, the final drawdown totaling \$851,000 with local participation at \$213,000 (to be paid for by Homewood Disposal) was submitted to the State of Illinois. In October 2019, a final drawdown was submitted to the State seeking \$374,911.24 for the purchase of 12 more CNG trucks. It is expected that this project is now complete. In talking with STAR disposal, below is what they report as completed.

36 new CNG trucks purchased	\$1,277,919.00 received
12 new CNG trucks	\$374,911.24
Homewood Station new construction is completed	\$2,261,177.00 received
Park Forest Station upgrade completed	\$382,173.00 received
Total:	\$4,296,180

MEMORANDUM

DATE: October 14, 2019

TO: Mayor Vanderbilt
Board of Trustees

FROM: Hildy L. Kingma, AICP
Director of Economic Development and Planning

Sandra Zoellner, Assistant Director of Economic Development and Planning
Heather Jones, DownTown Property Manager

RE: November 2019 Financial Update Meeting
ECONOMIC DEVELOPMENT UPDATE

Following is an update on the activities that have been accomplished since November 2018, when the last Economic Development Update memo was presented to the Board of Trustees. Activities that are currently underway in the Economic Development and Planning Department are also described. These activities encompass the functions of economic development, planning, community relations, sustainability, and DownTown Park Forest. Sandra Zoellner, Heather Jones, and Hildy Kingma will be available to discuss these activities in more detail and answer any questions at the Financial Update Meeting on November 2, 2019.

DownTown Park Forest

Leasing in the Village-owned buildings in DownTown Park Forest is currently 77 percent, but this includes the Sapphire Room and Vanguard Fitness, both of which are not paying rent. Of the 58 new businesses that have registered in the past year, 32 are located in the DownTown, and all but three of those in Village-owned buildings. Some of the highlights of the new businesses include:

- Poppin' Plates, 64 Lester Road, has occupied the long unused kitchen at Dining on the Green. In addition, the owner's catering business, she provides consulting, Serv Safe (food sanitation) training, and a commercial kitchen to 13 other caterers.
- Vintrendi Wine has expanded from a 300 square foot space to a 2,700 square foot space at 330 Main Street, and now provides music and food.
- Legendary Cutz & Stylez Studio, a new barber shop, occupies the space at 348 Victory Drive.
- Serenity's Place Café and Bakery provides a place to sit down for breakfast or lunch at 323 Main Street.

The vacant tenant space at **315 Main Street** has been improved with an ADA compliant restroom. This space was formerly part of Southland Caterers, but early in 2019 that business downsized to just one tenant space. Now it is ready for re-occupancy. The vacant tenant space at **388 Forest Boulevard** has been made into a "vanilla box" space. This space was once part of a larger space that included what is now the Park Forest Chiropractic Office. It has been vacant since before the Village purchased the property. Creating a vanilla box at this address has involved installing an ADA compliant restroom, a new electrical system, lighting, HVAC system, water heater, and fire sprinkler system, as well as constructing new walls and a new

ceiling. The work in both spaces will make them more attractive for leasing. Note that within a year of adding an ADA compliant restroom to 200 Main Street, it was leased to Artistic Flow.

The eviction court case with the owners of the **Sapphire Room (300 Victory Drive/331 Founders Way)** is still underway. As of the writing of this memo, the business is \$164,734.90 in arrears on rent at both spaces. In addition, Staff estimates that the damage done to the spaces will cost a minimum of \$200,000 to repair and make the spaces ready for leasing. Note that 331 Founders Way is the kitchen area, originally built for the Sapphire Room, but now used by Main Street Diner. Of the total owed on the lease, \$18,523.50 is attributable to this space. The Village will resume possession of it when the eviction is finalized. The lease holder continues to request, and be granted, delays in the eviction hearing. The most recent tactic was to charge the Village with unspecified civil rights violations in order to bring the case to Federal court and further delay the eviction. United States District Court Judge Kendall issued a ruling on October 16 remanding the case back to the Circuit Court of Cook County for consideration of the eviction. In her ruling, Judge Kendall noted that the defendant (Sapphire Room parties) made no attempt to prove that there was a civil rights violation that would warrant moving it to Federal Court. Therefore, once again, a hearing on the eviction has been scheduled in the Circuit Court of Cook County on November 8.

Vanguard Fitness (295 Main Street) opened its doors in August 2018, after taking over the business formerly known as Quality Classic Fitness. Almost from the beginning, the business owner began to fall behind on rent and an eviction proceeding was initiated in January 2019. On September 16, the locks at the business were changed consistent with an agreement signed by the business owner in May. In that agreement, the tenant was to stay current on rent and pay a monthly amount on the back rent. Starting in July, neither the current or back rent was being paid, so based on the Village's fiscal policies, it was necessary to proceed with the eviction as agreed to with the tenant in May. The business owner has until the end of October to pay \$14,152.17, which includes rent and arrears owed from July through October, in order to re-open the business. If he is able to do this, he will still owe the Village an additional \$11,836.51 to catch up with rent owed prior to the May agreement. If the initial payment is not made by October 31, the business will be considered permanently closed and it will be marketed for lease.

As of September 30, management of **Dining on the Green** has been assumed by the DownTown Management Office. This change was made in order to save the Village approximately \$12,000/year. In addition, with the opening of the Poppin' Plates commercial kitchen there are at least 13 more caterers that have the ability to serve the banquet facility.

A 490 square foot space in Building #1 has been converted to a **conference room** for the use of Park Forest businesses and the public. The space is furnished with tables and chairs to seat up to 22 people, with a small side room for food service (including a small refrigerator and microwave). Internet service is also provided. Several tenants have expressed interest in a conference room for training, and an outside business is leasing the conference room twice monthly for a radio blog. There is a small fee for use of the space.

Village-Wide Economic Development

A total of 58 **new businesses** have opened in Park Forest in the past year, 35 of which are commercial based businesses. These new commercial based businesses include 13 caterers that are members of the Poppin' Plates commercial kitchen. An additional 11 new businesses are

working on their registration and/or construction at this time. The total number of businesses in the Village has increased from 317 at this time in 2018, to 347 currently.

The Village is working with Development Planning Partners (DPP), an Illinois based consulting firm with expertise in analyzing and understanding real estate markets, to complete a **market analysis for multifamily residential development** at five Park Forest locations. The consultant is analyzing the rental market potential of the following sites: 211th Street Metra Station (including the dormant commuter parking lot, 3200 and 3250 Lincoln Highway), Hidden Meadows, 2.25 acres on Main Street, NW Corner of Cunningham Drive and Main Street, and the Marshall Fields parking lot. The study will provide an up to date “nuts and bolts” analyses of rental housing market conditions and development potentials. This will include an assessment of the depth and character of demand for new rental units over the near to mid-term (i.e., 3-5 years), as well as conclusions regarding achievable rents and likely absorption rates. In addition, the study will provide an assessment of the five sites with regards to their suitability for rental development and will provide specific product criteria (including recommendations regarding unit type, size, mix, features and amenities, and other factors) for apartments and/or other types of rental units (e.g., townhomes and duplexes) that can achieve maximum market acceptance. The study will assist staff with marketing the properties, analyzing development pro formas, and determining how and when incentives should (or shouldn't) be used. DPP is also working on a similar analysis of the Eastgate neighborhood that includes both the rental and for-sale markets. Staff is currently reviewing the draft report and the consultant will make a presentation of the report to the Planning and Zoning Commission and Economic Development Advisory Board in the coming weeks.

Over the past ten years, Village Staff has developed a multi-pronged approach to addressing the **residential vacancies** that resulted from the Great Recession. In 2008, prior to the housing crisis, there were 203 vacant houses in the Village, 113 of which were in foreclosure. The crisis was at its worst in Park Forest in 2014, when 587 houses were vacant, 318 of which were in foreclosure. At this time, there are approximately 200 vacant, foreclosed houses in the Village. The draft market analysis described above notes that this represents “22.1 percent of the total vacant housing stock. This is a significantly lower proportion than that for the Chicago Metro as a whole, where other vacant units represent more than 44 percent of the total stock, and is a sign that recent housing interventions (such as demolitions) have had a positive effect on the overall health of the Park Forest housing market.” Furthermore, the average market value of single family houses sold has gone from \$66,870 in 2009, to a low of \$39,850 in 2014, to \$91,420 currently. Over the course of the past ten years, the Village and its partners have undertaken the following activities in order to stabilize neighborhoods and strengthen housing values:

- Demolished 94 vacant, blighted houses throughout the community.
- Worked with the following partners to accomplish the rehabilitation of 74 vacant houses:
 - Cook County Land Bank has sold 11 houses that were formerly vacant and tax delinquent.
 - South Suburban Land Bank has sold 13 houses that were formerly vacant and tax delinquent. They currently own another 11 houses that are for sale, and are working on obtaining the judicial deeds to another seven houses. These 18 houses are not included in the total above.
 - Habitat for Humanity rehabilitated 24 houses and sold them to very low income partner families.

- The IHDA Building Blocks Program funded the rehabilitation of 13 vacant houses that were sold to owner occupants.
- The IHDA Neighborhood Stabilization Program funded the rehabilitation of eight vacant houses that were sold to owner occupants.
- The Village's South Suburban Trades Initiative has completed the rehabilitation of 305 Sauganash Street and is currently working on the rehab of 336 Early Street. The Village's GRCorps Member (see below) is living in 305 Sauganash Street for the next year.
- The Village sold three vacant houses to investors who will rehab them for sale to owner occupants. One of those investors is interested in acquiring two additional Village-owned houses.
- Initiated a Residential Side Lot Purchase Program to dispose of many of the Village-owned vacant lots located outside the Eastgate neighborhood. Sixteen vacant lots were offered for sale to adjacent property owners. One property owner has expressed an interest and Staff will be working with them to finalize this sale. Another property owner has expressed an interest in purchasing a vacant lot where the Village demolished the house, but Cook County Land Bank holds the tax certificate. Cook County will be working with that property owner to sell the lot.

In March 2019, the Village received \$250,000 in a third round of funding from the **Illinois Housing Development Authority's (IHDA) Abandoned Property Program (APP4)**. This grant will be used for several purposes. The vacant, blighted house at 6 Arrowhead Court was deconstructed in October by the Cook County's Sheriff's Office. The Village owns three additional vacant, blighted houses in the Eastgate neighborhood that will also be deconstructed when the issue related to the potential historic designation of the Village is resolved. The grant is also funding the rehabilitation of 336 Early Street by the South Suburban Trades Initiative (SSTI). The entities assisting with this project include students enrolled at South Suburban College's Building/Construction Management program and the Prairie State College HVAC program, and apprentices associated with Plumbers Local 130, Electricians Local 130, and Painters District Council No. 14. David Tracy, the Village's Project Manager for SSTI, is also working with the Sprinkler Fitters Union Local 281 to assist with installation of the fire suppression system. To the extent that funds are available, this grant will also be used to continue the removal of dead trees and overgrown vegetation on vacant lots in the Eastgate neighborhood.

The Village obtained the deed to **Central Court Plaza** in November 2017 as the result of a tax scavenger process initiated in 2016. Since taking over the property, the Village has upgraded the HVAC system, repaired the roof, and made other improvements to enable the two existing tenants to continue renting space in the Plaza. Starting in January 2018, Staff began actively marketing the property for sale. Since that time, Staff has responded to 62 inquiries about the property. One interested buyer continues to work with Staff to determine the feasibility of purchasing the property. As noted previously, sale of the property is complicated by the fact that the parcel deeded to the Village through the No Cash Bid process (PIN 31-35-202-016-000) does not include the entire building that houses the Subway Restaurant. A portion of that building is located on the property for which the Taco Bell property owner(s) have been paying property taxes (PIN 31-35-202-010-000). This is a significant concern both because Sundance, Inc. has been paying property taxes on property they do not own according to the legal description on their deed, and the Village did not acquire the entire building that is included in

Central Court Plaza. The former owner of Central Court Plaza still owns that portion of PIN 31-35-202-010-000 that is in question. Village Staff has contacted the Cook County Assessor's Divisions and Consolidations Department and the owner of the Taco Bell to resolve the property ownership issue.

The Village sold **80 North Street** to ForeBio Properties, LLC in October 2017. Since that time, the new owner, ForeBio Properties, has made the property secure and weather tight, cleaned out the interior of trash and mold, and maintained the landscaping. A building permit for mechanical, plumbing, and electric work was issued in July 2019, and in October the property owner initiated the process to install the water meter and to connect to internet services.

Melvin Buckley, prospective developer of the proposed **Steak 'N Shake Restaurant**, to be located at 3200 Lincoln Highway, has applied for grant funds from the Illinois Department of Commerce and Economic Development to assist with the project. He has noted to Staff that his goal is to be open by summer 2020.

The Assistant Director of Economic Development and Planning and Mayor Vanderbilt will attend the **International Council of Shopping Centers (ICSC) Chicago Deal Making** on October 16 and 17. Staff made five appointments for the event, including with Park Forest property owners to discuss their plans (Family Video and Speedway), existing retail (Family Dollar and 7-Eleven) for a retention/expansion call, and brokers with Park Forest listings (former Chase Bank) to discuss their plans and progress.

The Village of Park Forest is a member of the **Will Cook Enterprise Zone**, along with Monee, University Park, Matteson, and Cook and Will Counties. Since its creation in January 2016, the Enterprise Zone has supported 14 new businesses with a total investment of \$370 million, leading to nearly 3,000 new jobs in the four member communities. Park Forest's Homewood Disposal received a benefit of \$41,448.75 in sales tax savings on \$982,449 of eligible expenses for materials, and a reimbursement of over \$6,610 reimbursement for 50 percent of the permit fees for their 16,000 square foot building at 57 South Street. ForeBio has applied for the sales tax incentive and permit fee reimbursement available through the Enterprise Zone.

The Will Cook Enterprise Zone collects an administration fee for each application. Consequently, the Zone has revenue which can be spent on marketing. One way in which these funds have been used to promote the Zone is through **SelectChicago**, which organizes events for foreign direct investors. In August 2019, EDAG Chairman Perkins and Staff Liaison Sandra Zoellner attended the SelectChicago conference, representing the Enterprise Zone. They met with lenders, representatives of more than 20 countries, and project facilitators/consultants. One of the investors has since met with the principals of JET Foods and owners of Orchard Park Plaza to discuss the feasibility of a partnership potentially leading to an aquaponics and hydroponics facility affiliated with the grocery store. The Zone is hosting a bus tour on November 14 for consular members and active investors. Rick Bryant, with Congresswoman Kelly's office, is scheduled to talk about the South Suburban Airport. Sandra Zoellner is the Zone's SelectChicago steering committee member.

The **South Suburban Land Bank and Development Authority (SSLBDA)** continues to support Park Forest's land development efforts. To date, the SSLBDA has directly benefitted the Village in the following ways:

- 13 single family homes sold by the SSLBDA. These are all homes that were formerly vacant and foreclosed.
- 11 single family homes currently owned by the SSLBDA and being marketed for sale.
- 24 vacant lots owned by the SSLBDA. All but one of these lots (130 Warwick Street) are located in the Eastgate neighborhood. The Eastgate lots were purchased as part of the BRP demolition grant and will be transferred to the Village when the BRP required three year holding period expires. One of the Eastgate lots (257 Arrowhead Street) has been converted to a Village park, along with 259 Arrowhead Street (Village-owned).
- One commercial property, 381 Blackhawk Drive, was sold in 2019 to Jeff Abuzir, who has opened a vehicle repair and used car sales business.
- Two vacant lots in Eastgate have already been transferred by SSLBDA to the Village for land banking.
- SSLBDA is working through the judicial abandonment process to acquire the deeds for an additional seven vacant homes that have had to be maintained by the Village. These homes will be sold for rehabilitation and occupancy, and the proceeds will support the continued work of the SSLBDA.

The SSLBDA now has 25 municipal members, including Park Forest, Oak Forest, Blue Island, Richton Park, Sauk Village, Midlothian, Hazel Crest, Phoenix, Summit, Steger, Joliet, Chicago Heights, Ford Heights, Robbins, Lansing, Olympia Fields, Homewood, University Park, Matteson, Lynwood, Kankakee, Crete, Tinley Park, Burnham, and Glenwood. Hildy Kingma is the Vice Chair of the Board of the SSLBDA.

The tax deeds for **18 Apache Street** and **28 Apache Street** were awarded August 2019. The lots are vacant. The homes were demolished in December 2012 and April 2010 respectively.

In 2018, Department Staff launched a **shop local program** to encourage residents and business owners and managers to think first about Park Forest businesses when purchasing retail goods or services. The 2018 Water Bill Buck Buster Program encouraged Park Forest households and businesses to spend \$150 per quarter with Village businesses. Participants were entered into a drawing for a \$100 credit on their Village water bill. This program was continued during the third quarter of 2019. A total of 57 residents participated, three of whom won a \$200 credit on their water bill. A new shop local program will be developed for 2020.

For the second year, staff (Sandra Zoellner and Heather Jones) are collaborating with Michael Archbold, Business Education Teacher, to host an **Entrepreneurship panel** on November 14 at Rich East High School. Confirmed panelists from Park Forest are Fershawnda Green, Poppin' Plates, and Robert Sit, Site+Design. In 2018, Rick Nesbitt, Vintrendi Wines, Lamont Foster, Foster's Kennel, and Stephanie Luster, Essations, Inc. participated. This program gives the students the opportunity to hear from local business owners who are operating successful businesses.

The next quarterly **Business Breakfast** is scheduled for Thursday, December 12, at Freedom Hall. The topic is "Let Your Small Business Voice Be Heard". Ten State legislators have been invited, and to date four have confirmed their attendance. The Small Business Advocacy Council will moderate the event. The 2019 Business Breakfasts have also included:

- January 24, MicroFinance 101, with panelists from CNI Micro Finance Group, the Illinois Department of Commerce and Economic Opportunity, and the Regional Development Company. 47 people attended.
- May 15, Annual Networking Mix. 61 people attended.
- September 18, Grow Your Business with Free Resources, with panelists from Prairie State College, SCORE, the Illinois Small Business Development Center, the Women's Business Development Center, and the Village of Park Forest. 59 people attended.

While the **Unified Development Ordinance** (UDO) was adopted by the Board of Trustees less than two years ago (December 2017), it has already been updated once to account for the new phenomenon of small cell wireless facilities, and to address a necessary change to driveway widths. A comprehensive chapter on stormwater management has been drafted and is currently under review by the Illinois Department of Natural Resources. When that review is completed, the Planning and Zoning Commission will conduct a public review of the draft amendment and forward a recommendation to the Board. Staff also proposes to study potential revisions related to short term rentals in residential zoning districts and light manufacturing in commercial zoning districts.

Mayor Vanderbilt asked Staff to examine the potential of establishing **Tax Increment Financing** (TIF) districts on the Hidden Meadows property and along S. Western Avenue. After examining State TIF law, it has been determined that neither of these areas qualifies for TIF designation. TIF areas must be within the municipal boundaries, and the Village must conduct a study that identifies the area and the physical and economic conditions in the area that qualify it for TIF designation. There are three ways to qualify – 1) blighted conditions (must document at least five qualifying conditions of age, illegal use of structures, excessive vacancies, overcrowding, dilapidation, obsolescence, deterioration, inadequate utilities, declining assessed valuations); 2) conservation conditions (at least 50 percent of the structures are 35 years old and at least three qualifying conditions indicate that blight is imminent); or 3) it is an industrial park with a relatively high unemployment rate. In order for vacant land to qualify for TIF designation, the municipality must be able to document at least two of the following qualifying conditions – obsolete platting of the land, diversity of ownership, tax delinquencies on the land, structures on neighboring land are deteriorated, or document that the area is vacant now because structures were demolished that would have qualified as a blighted, improved area. (See definitions attached.)

Hidden Meadows does not qualify because the property is not platted, it is under a single ownership, it is not tax delinquent, the adjacent properties are in good condition, and there have been no structures demolished on the property. Along S. Western Avenue, the main issue is that this area is not in the corporate limits of the Village. If it were to be annexed, the Village would have to conduct a study to determine if at least five of the blighting conditions can be met. Given the development that exists in the area where the new water line was installed, it is Staff's assessment that this would be a difficult case to make.

However, there are other incentives available for both areas. Hidden Meadows and portions of S. Western Avenue are located in the Will Cook Enterprise Zone. Incentives available for development in the EZ include 1) no sales tax charged on material purchased for construction or rehab, as long as materials are purchased in Illinois and the material becomes a permanent fixture in the structure; 2) five years' tax abatement of 50 percent of the Village's portion of property taxes; and 3) 50 percent of the Village's permit fee is rebated after the certificate of occupancy is

issued (this does not apply to fees that are outsourced – e.g., electric and plumbing inspections). Because the Village owns the Hidden Meadows property, the Board could consider a write-down on the sale price.

Sustainability

In February 2019, the Village Board adopted the **Climate Action and Resilience Plan (CARP)**, the newest element of the Village’s comprehensive plan. This plan includes Objectives and Implementation Strategies for Energy Efficiency and Buildings, Transportation and Land Use, Waste and Recycling, Water and Waste Water, and Open Space and Ecosystems. The overall goal of the Plan is to reduce greenhouse gas emissions (GHG) from government facilities and community sources (homes, businesses, vehicles) to meet the goal established by the 2015 Paris Climate Agreement, which aims for a 26 percent reduction in GHG by 2025. The resiliency element of the Plan acknowledges that heavy rains, higher temperatures, and weather variability are likely to be the significant impacts felt in the Upper Midwest as a result of climate change. To address these impacts, the Plan includes potential adaptation strategies related to flooding and storm water, drinking water, the built environment and infrastructure, and open space and ecosystems. The Village’s efforts to implement the plan include:

- Continuing the annual Recycle Fest. See below for more detail on the 2019 event.
- Sustainability staff conducted a waste audit at Village Hall. See the attached info-graphic for results of this study and activities underway to reduce the waste that goes to the landfill.
- The Recreation and Parks Department’s work on large rain gardens in three Village parks addresses resiliency concerns.
- Purchase of 14 landfill/recycling bins with funds from DownTown Park Forest and Recreation and Parks. The new bins will replace the existing trash cans on Village Green and Main Street, with a few extra on Village Green over what exists now. These bins are made in a factory in Wisconsin, out of recycled milk jugs. The factory operates on 100 percent renewable energy. Staff plans to repurpose the old cans by repainting them and installing them side-by-side to act as additional trash/recycling bins.
- Prepared a comprehensive recycling guide that can be found on the Village’s website at <https://www.villageofparkforest.com/771/Reuse-and-Recycling-Guide>.
- The Sustainability Coordinator will be meeting with all Park Forest businesses to assist them with increasing their recycling efforts and introduce them to ComEd’s energy efficiency programs.
- Broken holiday lights will be collected at Village Hall and the Park Forest Public Library from November 25 through January 10. Boxes will be placed in both locations.

The Villages of Park Forest, Richton Park, and Matteson are working with the **Regional Transportation Authority (RTA) on a local technical assistance project** to examine transit alternatives that make the communities more accessible and help residents reduce their need for vehicle travel. The Villages’ request for this assistance recognized that the three communities are well served by commuter rail service. However, public transit access to the commuter rail stations, as well as to key destinations such as medical, education, employment, retail, services, and cultural and civic centers is quite limited. The study will examine gaps in the multi-modal accessibility in the communities and identify potential transportation alternatives that can provide greater accessibility to Pace bus service and the Metra commuter stations. Examples of potential alternatives to personal vehicles include bicycles, scooters, car/van share, carpooling, and shuttle services, as well as infrastructure improvements that expand pedestrian and/or

bicycle access. The study is expected to get underway in December 2019 and conclude by October 2020.

The 4th annual **Recycle Fest** was held on July 27, with support from the AmeriCorps NCCC team and the Environment Commission. The table below demonstrates how the Recycle Fest has grown over the past years to include more items and to increase the amount of donations.

Items Collected	2019	2018	2017	2016
Shredding (lbs)	15,000	3,000	6,000	12,000
Electronics (lbs)	19,000	13,000	2,432	8,783
Televisions (each)	70	208		232
Eye Glasses (pair)	248	240	70	300
Clothes & Shoes (lbs)	3,500	1,316	472	2,500 (shoes)
Plastic Bags (lbs)	36	15	Not collected	Not collected
Medications (lbs)	40	36	Not collected	Not collected
Polystyrene (lbs)	20	Not collected	Not collected	Not collected
Books (each)	8,157	2,655	Not collected	Not collected
Flags (each)	28	Not collected	Not collected	Not collected

The goal for the book collection has been to get as many of the books as possible into the hands of people who want them. To that end, in 2018, 1,485 books were taken home by residents. The remaining books were donated to Books 4 Cause, a Chicago-based organization that sets up libraries in Africa. Only those books that the organization truly cannot re-use are pulped and recycled. In 2019, 2,748 of the books collected found new homes in Park Forest and beyond. The remainder of the books are still in the “pop-up bookstore” at 343 Main Street. A group of School District 163 parents has proposed to continue operating the bookstore at least one week per month. They have obtained the Superintendent’s permission to collect books at the schools and make them available at the bookstore, free of charge. This use will continue until the space is leased to a rent paying tenant.

In March 2019, the Village completed the process to update the STAR Community Rating certification and was notified that the Village had successfully been awarded a 4 STAR Community Rating. This rating is based on a data-driven process that measures a community’s commitment to sustainability in a wide variety of areas. As of June 2019, all STAR Communities were fully integrated in the US Green Building Council’s LEED for Cities and Communities program. So, officially, the Village is now a **Certified LEED City**. Staff is working on obtaining signs and window clings to promote this important achievement. Starting in early 2020, the GRCorps Member will begin developing the tracking methodologies for maintaining (and upgrading) the Certified LEED City designation.

For a second year, the Village’s part-time Sustainability Coordinator has been joined by a full-time AmeriCorps Member. Haley Crim is part of a region-wide AmeriCorps team created by the Metropolitan Mayors Caucus, known as the **Greenest Region Corps** (GRCorps). The other communities/organizations involved include Evanston, Highland Park, Oak Park, Northbrook, Waukegan, Hawthorn Woods, Hazel Crest, Cook County, Lake County, the Metropolitan Mayors Caucus, and the Solid Waste Agency of Lake County (SWALCO). In addition to the Caucus, the program is supported by AmeriCorps, the Serve Illinois Commission, and the US Environmental Protection Agency. Most of the funding for the program comes from the Serve Illinois Commission, but the Village is contributing \$16,700, in part to increase the Member’s

salary from \$13,700 to \$18,000, but also to assist the Caucus with administration of the program. Among the administrative duties the Caucus has assumed are payroll management for each of the GRCorps Members, grant management of the funds from the Serve Illinois Commission, and coordination with the USEPA and each of the participating communities to ensure that the GRCorps Members meet the AmeriCorps requirements in order to be eligible for the educational stipend. Haley Crim will initiate the documentation process for future LEED for Cities designation, conduct outreach to expand the community gardening program, conduct outreach to local schools and houses of worship to encourage implementation of CARP goals, maintain the sustainability website, and track the Village's energy efficiency using the Energy Star Portfolio Manager.

Community Relations

As part of a general **welcome wagon effort**, the Department has begun to conduct regular community bus tours. The first bus tour was held in November 2017, and three events were held in 2018. The 2019 community bus tour was held on August 10 and included 22 participants. To date, a total of 84 residents have participated. The tours are designed for residents who moved to the Village within six months prior to the event, but it is open to all residents, and many long-time residents have participated. The tour introduces residents to the public facilities and businesses in the community and the various neighborhoods. During the tour, Staff also has an opportunity to inform the residents of a variety of activities underway in the Village. Residents, both new and long-time, have expressed a great deal of enthusiasm for these bus tours and have indicated that they learned a lot about the Village that they did not already know.

A new all-white themed event, the **“Sunset Soiree, Dining with Class”** was held on August 17. It was a classy, out-door dining experience on the Village Green. A select group of 125 people who regularly attend Village events was invited to this private, quaint dinner. It was dining outdoors with a café setting, with waiters and a four course meal delivered to the tables by Poppin' Plates. Wine was purchased from Vintrendi, with a live band and DJ for entertainment. There were also a few competitions and activities, along with a photographer to capture the night.

The **Wine & Chocolate Tasting** event was held on August 30, with 450 people in attendance.

The Commission on Human Relations awarded the **2019 Good Egg Awards** on September 23 to Linda Aiello, Dominic Balmaseda, Dr. Ernest Dietle, and former Mayor John Ostenburg.

Upcoming events include:

- November is Resident Appreciation Month
 - November 1-25: Raffle drawing for \$50 gift cards (10 winners) to a Park Forest business
 - November 1: Paint N' Sip at Artistic Flow (200 Main Street), 7 pm.
 - November 9: Commission on Human Relations Presents ... “Experience the Flavors of Park Forest” at Artistic Flow (200 Main Street), 1-3 pm. Food from local caterers and restaurants will be served.
 - November 15: Breakfast Meet N' Greet with the Mayor and Trustees at Dining on the Green, 9:30 am.
 - November 15: Reception and Concert at Freedom Hall – Booker T. Jones, 7 pm.

- November 16: Cooking Class with Chef Green at Poppin' Plates (64 Lester Road), Noon – 2:30 pm.
- November 16: Cooking Challenge with Chef Green at Poppin' Plates (64 Lester Road), 5-7:30 pm.
- November 22: Appetizers and a Play at Theatre 47 – “Lady Sings the Blues”, 7 pm.
- January 25: Aspire! Conference, health, credit, finance, business, homeownership. Freedom Hall, 11 am – 1 pm.
- February 29: Commission on Human Relations presents a Black History Month celebration at Freedom Hall, 1-3 pm.

TIF Act definitions (Staff has underlined key language)

(b) "Commercial blight area" or "blight area" means any improved or vacant area of not less in the aggregate than 2 acres located within the territorial limits of a municipality where, if improved, industrial, commercial and residential buildings or improvements, because of a combination of 5 or more of the following factors: age; dilapidation; obsolescence; deterioration; illegal use of individual structures; presence of structures below minimum code standards; excessive vacancies; overcrowding of structures and community facilities; lack of ventilation, light or sanitary facilities; inadequate utilities; or excessive land coverage; deleterious land use or layout; depreciation or lack of physical maintenance; lack of community planning, are detrimental to the public safety, health, morals or welfare, or if vacant, the sound growth of the area is impaired by, (1) a combination of 2 or more of the following factors: obsolete platting of the vacant land; diversity of ownership of such land; tax and special assessment delinquencies on such land; deterioration of structures or site improvements in neighboring areas to the vacant land, or (2) the area immediately prior to becoming vacant qualified as a blighted improved area.

(d) "Commercial conservation area" or "conservation area" means any area located within the territorial limits of the municipality, of not less, in the aggregate, than 2 acres in which 50% or more of the structures have an age of 35 years or more. Such an area is not yet a blight area but because of a combination of 3 or more of the following factors: dilapidation; obsolescence; deterioration; illegal use of individual structures; presence of structures below minimum code standards; abandonment; excessive vacancies; overcrowding of structures and community facilities; lack of ventilation, light or sanitary facilities; inadequate utilities; excessive land coverage; deleterious land use or layout; depreciation of physical maintenance; or lack of community planning, is detrimental to the public safety, health, morals or welfare and such an area may become a blight area.

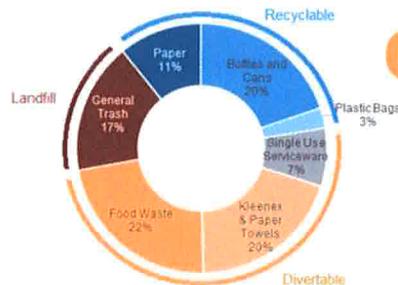
WASTE IN VILLAGE HALL

The Office of Sustainability audited the waste we produced over 6 days in August 2019.

WE FOUND:

305.5 LBS

of material in our trash cans over 6 days. That's the same weight as an adult wildebeest.



ONE THIRD

of our trash was easily recyclable. Half of our waste could be diverted by composting and avoiding single-use plastics.

WHAT CAN WE DO ABOUT IT?

WASTE MANAGEMENT TIPS

- Use reusable silverware, cups, and plates
- Recycle plastic bags in our new bag recycling cans!
- DON'T recycle paper towels, tissues, and shredded paper
- Break down cardboard boxes
- Empty bottles and cans before recycling
- Reduce food waste by eating leftovers and checking expiration dates

WE'RE LOOKING INTO MORE WAYS TO REDUCE WASTE, INCLUDING:

- Hand dryers
- Waste management education
- Printer cartridge recycling
- Shredded paper recycling

KEEP AN EYE OUT FOR MORE WAYS TO KEEP STUFF OUT OF THE LANDFILL!

QUESTIONS? COMMENTS? IDEAS?

Email Sustainability Coordinator Carrie Malfeo at cmalfeo@vopf.com or call the Sustainability Office at ext. 5698

TO: Mayor Jon Vanderbilt
Board of Trustees

FROM: Robert Gunther
Director, Recreation, Parks & Community Health

DATE: October 18, 2019

SUBJECT: Department Update, Recreation, Parks & Community Health

This year has brought some exciting changes to the Department and it has welcomed new opportunities and challenges. With the addition of Community Health to Recreation & Parks in 2018, it seems appropriate to change the name of the department to reflect this. With the coming of the new year, staff is recommending the department be renamed *Department of Recreation, Parks & Community Health*. This more fully reflects the services offered by the department and assures residents that some Community Health services are still offered by the Village.

For Recreation & Parks staff, this has also been somewhat a year of reflection. In March, the entire department met on three separate occasions to discuss the vision and purpose of the department. Under the leadership of the Assistant Director, staff met as a whole and again in smaller groups to develop a shared vision, define its mission and core values and to outline steps to explore in fulfilling these. While not yet complete, staff wholeheartedly participated in this project. In summary, the below is what their collective efforts have defined.

Mission Statement

The Department of Recreation, Parks & Community Health operates under the philosophy that its facilities are available to all residents of Park Forest for a reasonable cost and its programs and services are available to everyone, regardless of one's ability to pay, their ethnic background or orientation. In its interactions, the Department will treat all peoples with dignity and respect.

The department's mission is to enhance the quality of life for all peoples and to advance the use and enjoyment of parks, recreation and environmental conservation under the guiding values of Health & Wellness, Sustainability and Social Equity.

Draft Vision Statement

The Park Forest Department of Parks, Recreation & Community Health will be a nationally recognized provider of exceptional, community driven experiences in parks and recreation with special regard to community health, social equity, fiscal and environmental sustainability.

Core Values Summary

Internalized Core Values	External Core Values/ Objective *	External Actions **
Respectful	Community – the overriding value	Leadership
Active Listening	Enrichment – community & individual	Teamwork
Integrity	Health & Wellness – community & individual	Partnerships
Excellence (goal)	Diversity	Collaboration
Quality (results)	Equitable	Service
Reputation	Inclusion	Safety
Education (personal)	Fun	Communication
Innovative	Sports	Share knowledge
Creative		Affordable
Servant		Sustainable

* Core values applied to the Objectives

** Values expressed as actions

Urban Forestry

Urban forestry continues to be a significant part of Recreation, Parks & Community Health responsibilities. During the fall of 2018 and spring of 2019, staff and volunteers have planted 72 trees and, since 2011, Parks staff have planted a total of 285 trees. This year, Open Lands contributed 40 trees through their grant program and plans to do this annually for the foreseeable future. While this is an exciting number, each newly planted tree represents a minimum three-year commitment of monitoring, irrigation and extra maintenance until it becomes well established. Currently, staff is maintaining over 200 trees that are in this three-year establishment period. Additionally, staff has inspected 72 trees this year at the behest of other departments.

Environmental stresses over the past decade continue to be evident in the slow decline of many of the mature trees in the Village. These stresses have included both exceptionally hot or cool summers as well as summers that have been excessively wet or dry. The hot and dry summers cause the most stress as this quickly depletes a trees nutrient reserves. Particularly hard hit are the various varieties of maples. Since the summer of 2018, 200 dead and dying trees have been removed from parkways, parks and open lands. About 50 trees will be removed this fall and pruning is slated to begin in late October and early November.

In response to the advancing threat of the Emerald Ash Borer (EAB), the Village Board adopted the EAB Readiness Plan which gives direction to staff’s urban forestry decisions. The EAB Readiness Plan calls for a deliberate increase of species diversity in the Village’s urban forest. This will make for a healthier urban forest and minimize the effects of similar infestations and diseases to the overall tree population. This plan continues to be integral to forestry related grant applications and to steer Village decision making. Increasing species diversity is key to maintaining the Village’s urban forest and staff continues to apply for planting grants as they become available. To further fulfill steps outlined in the EAB Readiness Plan, the NCCC team has collected data on more than 1,000 trees in 2018 and 2019. This data includes tree species and condition and an assessment of any potential hazard. This data is being entered into the Village’s GIS software and will be used to better plan future maintenance, removals and replacements. A conservative estimate of public trees is 3,000 – 3,500. This takes into account the more than 1,000 ash trees lost to the EAB infestation since 2009. Completing this inventory and plan is a rather large project and staff continues to apply for grants to engage a consultant to assist with these plans.

Urban trees are extremely beneficial to both the environment and the community as a whole.

- Urban trees save energy by reducing surface temperatures and shading buildings.
- They store carbon dioxide and remove pollutants from the air.
- They intercept stormwater and help reduce flooding.
- Residents preferentially buy properties that have more trees, meaning that trees increase property values.

The US Department of Agriculture, Forest Service Center for Urban Forest Research calculates that 100 trees will remove 53 tons of carbon dioxide per year, 430 pounds of other air pollutants and collect 139,000 gallons of rain water. This study also found that trees positively influence shopping behavior and home values. Lastly, a cost/ benefit analysis shows that over 40 years, the net benefit of 100 trees is significantly greater than their cost to maintain.

Benefits	\$380,000
Maintenance Costs	\$148,000
40 Year Benefit	\$232,000

Table 1: 40 Year Benefit of 100 Trees

A study recently completed by The Chicago Region Tree Initiative provides an informative picture of the Village's urban forest. The Chicago Region Trees Initiative (CRTI) is a partnership for coordinated action on key issues facing trees. It is the largest such initiative in the country, with leading organizations and agencies from across the seven-county metropolitan region working together.

The CRTI defines the urban forest as being comprised of all the trees in an urban setting, regardless of who owns or manages them. It is made up of street trees, forested natural areas and even the trees in resident's yards. These trees are all included in the urban forest because each provide benefits that municipalities depend on, such as: improving air and water quality, reducing flooding and the urban heat island effect as well as reducing energy use by shading buildings. Trees provide habitat for wildlife and improve residents' quality of life by reducing crime rates, increasing property value and boosting social cohesion in neighborhoods.

The CRTI uses *i-Tree*, a suite of tools developed by the US Forest Service that allows users to calculate tree benefits at a variety of scales, from an individual tree, to entire tree inventories and to make macro landscape scale assessments of canopy and hydrology. With *i-Tree*, a given geographical area can be assessed as to tree canopy relative to socio-economic health needs, equity and income disparities as well as environmental markers such as air quality and flood susceptibility. These tools are also available to Village staff. Below are examples of information gathered with *i-Tree* specific to Park Forest.

Each year, Park Forest trees (including trees on public and private property) provide the Village with \$1,287,300 worth of benefits.

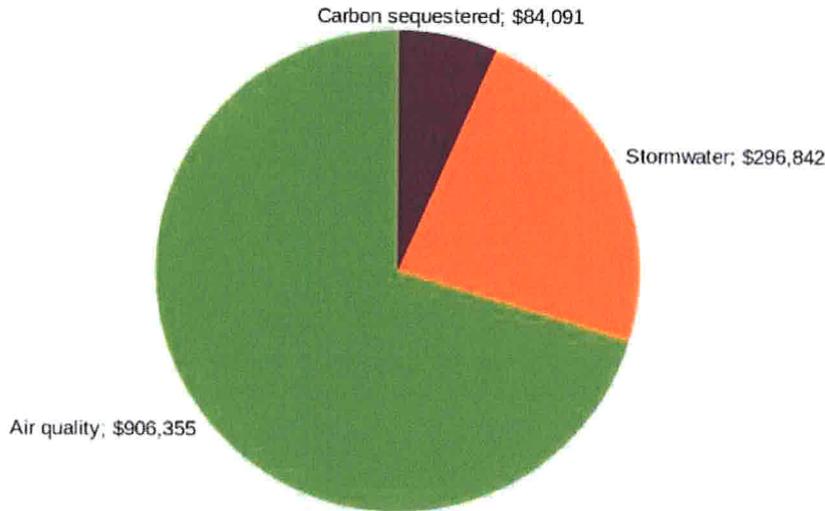


Table 2: Value of Park Forest Urban Forest

This graph compares the various types of land cover in Park Forest with neighboring communities. Note that 74% of Park Forest has a tree canopy or vegetative cover.

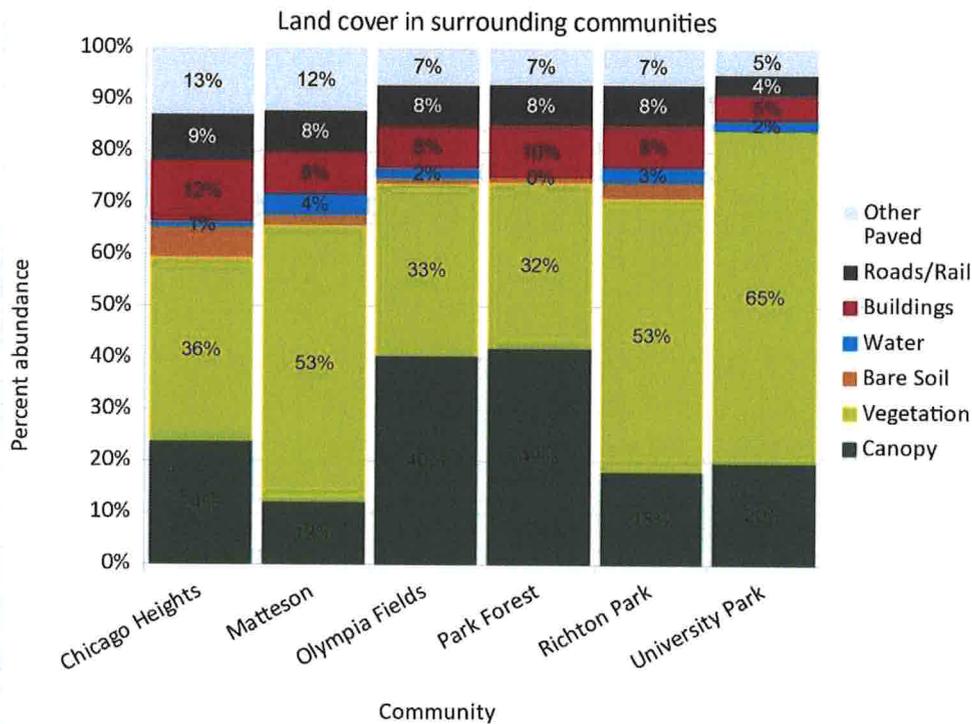


Table 3: Land Cover for Park Forest vs. Neighboring Communities

These graphs compare Park Forest to Cook County in both existing land cover and the potential to increase the tree canopy cover. It is important to note that the *Potential Plantable Space* is derived from adding together *Bare Soil*, *Vegetation* and *Other Paved Space* categories. While in theory this is possible, one must keep in mind that this includes open turf for parks, ballfields, lawns, gardens and other uses.

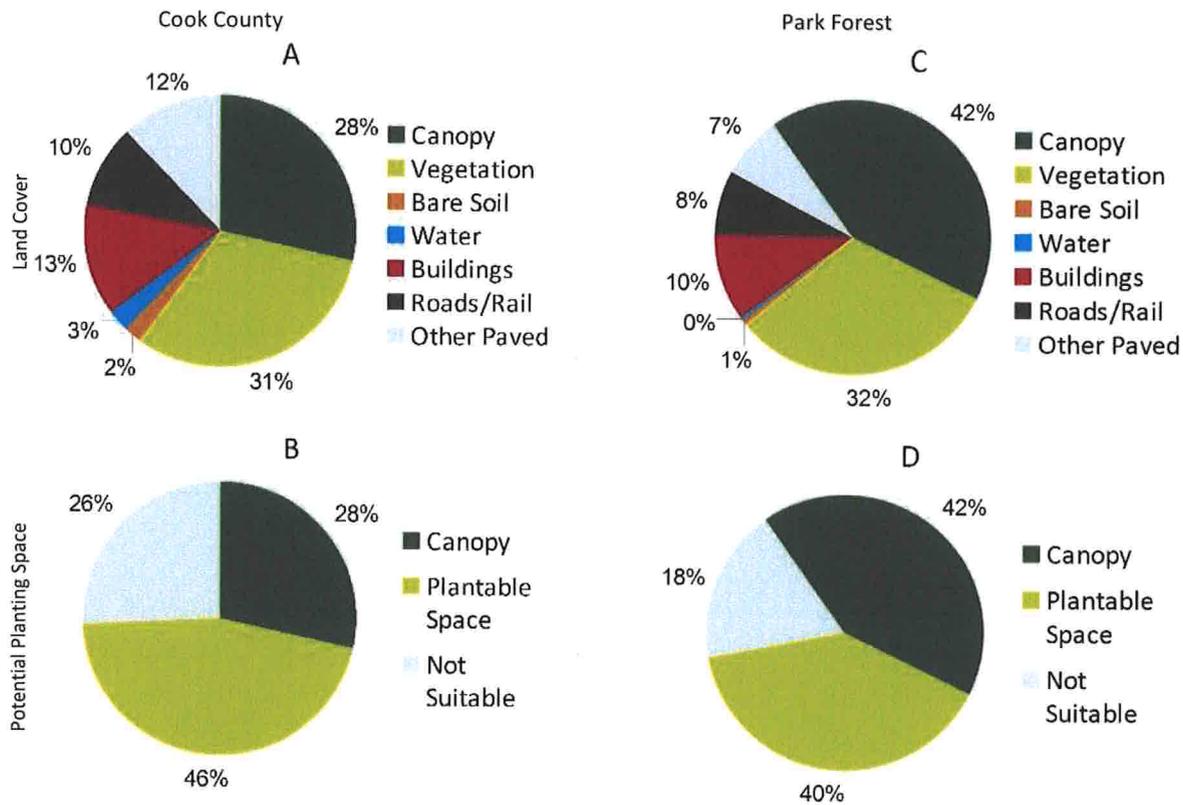


Table 4: Cook County Land Cover (A) –vs- Potential Planting Space(B)
Park Forest Land Cover (C) –vs- Potential Planting Space(D)

Since its inception, the Village has placed a high value on its urban forest, being pro-active in its management and care. Based upon recommendations from the Recreation & Parks Task Force, the Board began to allocate funds specifically for Urban Forestry Operations as a distinct budget item in the mid 1990’s. This foresight allowed staff to institute a more deliberate, cyclical maintenance program of pruning park and parkway trees. This maintenance provides for a healthier urban forest and has significantly reduced the Village’s liability exposure from hazardous trees as well as the potential for damage from storms to public trees. Over the past several years, storm damage to Village trees has been notably less than the damage to trees on private or other corporate properties. This foresight also allowed staff to plan for and manage the recent Emerald Ash Borer infestation, mitigating the overall budget impacts over several years.

Capital Projects

Several years ago, the then Department of Recreation & Parks, with support from the Recreation & Parks Advisory Board submitted a white paper to the Board entitled *Facility Life Cycles - Proposed Changes to Village Parks and Outdoor Facilities*. This report reviewed each park and the relative age and condition of its infrastructure as well as recommendations as to future plans for each park site. Additionally, the benefits of “nature play” and trends in playgrounds were discussed. This white paper, originally written in 2011 by the previous director, was intended as a forum to facilitate some policy discussion by the Board. It was updated in 2014 by the current Director as an action plan. Please note that some dates and timelines in this paper are current as of 2014 and not the present. This paper is included with this update for a frame of reference, and historical context. Termed “lifecycle projects,” the decisions regarding Murphy Park and the redevelopment of Somonauk Park are outcomes of this report

Progress continues in accomplishing the goals of several lifecycle projects. After an exceptionally wet spring, work continued on the new Murphy Park playground. Additional drainage has been installed under the swings signs and landscaping will be installed at the appropriate planting times. As described when the project began, elements include a shade shelter, slide hill and “climbing logs.” Swings from a traditional manufacturer have been installed. As the Board is aware, this playground is a departure from what is understood as a “traditional” playground and incorporates evolving concepts of natural play. It has been demonstrated that play such as this does much to promote both physical and social development in children, as well as stimulating creativity and problem solving skills. It is hoped that this project can serve as a model for future park renovations in the Village.

In August, staff submitted the redevelopment plans for Somonauk Park to the IDNR, OSLAD Grant program. Announcements of grant recipients is expected in November. Should the Village be successful, work could begin in the spring with a two-year maximum construction schedule.

Highlights of this redevelopment include a two-acre pond, reminiscent of the lagoons in the Chicago park system with their islands, boat houses and fishing piers. Other amenities include terraces to sit and overlook the park on giant “porch swings,” a brook and zip-lines. Programing will include fishing from several fishing piers and recreational kayaking.

Plans to replace the pavilion were put on hold when the single bid received to construct a new one was significantly higher than what had been budgeted. Staff is looking at other options which include purchase of a “kit” that could be constructed on site. A separate building for washrooms and a kitchen would still need to be constructed.

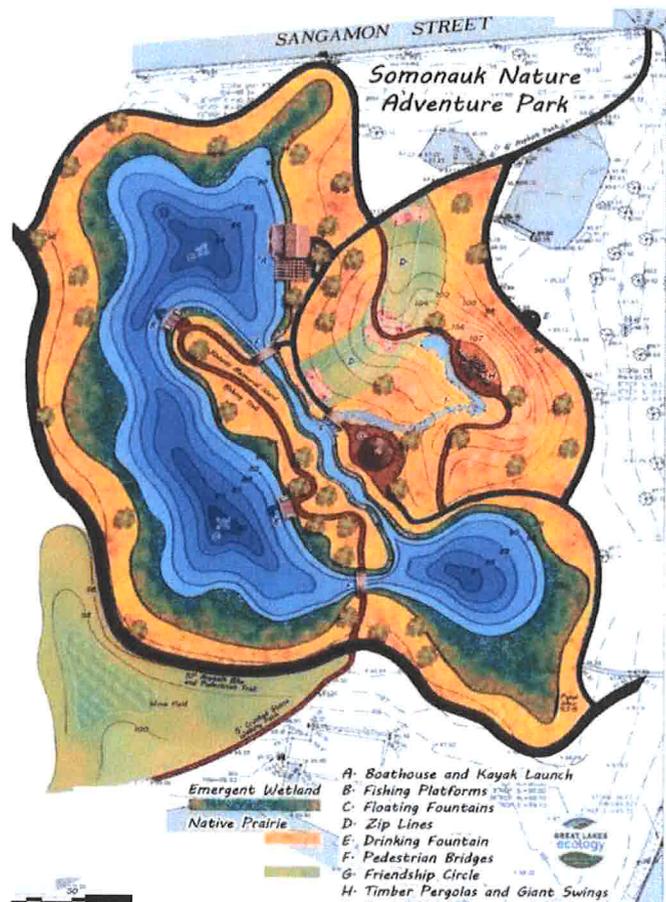


Figure 1; Somonauk Park Plan

Other projects this year include removal of some outdated and unsafe play equipment in Eastgate Park and relocating the remaining equipment away from storm water run-off from a parking lot that continually washed out and rutted the safety surface. Some new, small pieces of equipment will be installed and the site regraded to channel the run-off.

Programs and Services Cost Recovery

Historically, recreation and parks departments have relied on tax subsidies with the goal to “break even” when considering the proper price point for programs and services. The rationale for this approach harkens to the late-19th and early 20th centuries when programs in working class and underprivileged neighborhoods were first instituted. These first programs were largely privately initiated and funded but as political pressure to provide these services grew in cities such as New York and Boston, government agencies began to assume responsibility for both operating expenses and funding new facilities. Laws were enacted permitting recreation & parks districts and public funding became the norm. All of this, though, was structured within the urban context of providing programs and services to the working class neighborhoods and underprivileged (the wealthy had their own recreational outlets) and it was largely accepted that these would be subsidized with tax dollars. This model of funding recreation and parks works as long as there is a sufficiently large and diverse support base and is still the model for most urban agencies. As people began to move into the suburbs, these same guidelines and expectations of publicly supported recreation and parks migrated with them but, in a suburban setting, this model can be more difficult to sustain. More recently, providers of recreation and parks services are looking to offer a diverse range of programs and services that considers the overall community benefits in their pricing structure. For example, pricing for a participant enrolled in a highly competitive sports league, taking private lessons or on a group trip would look to recover, at a minimum, all of the costs associated with such a program as the benefits of participation are largely to the individual alone. Equally, the pricing structure for community wide events, after school and youth programs and instructional leagues might look to recover none or a small percentage of the costs as they are deemed to have significant community wide benefit. Between these extremes would fall all of the other programs and services, each deliberately priced to recover a predetermined percentage of costs. Ideally, pricing could be constructed such that some programs and services would help to support those that needed the subsidies. This model requires deliberate thought and discussion as to the overall philosophy of cost recovery and then to make program and fee decisions based on that philosophy.

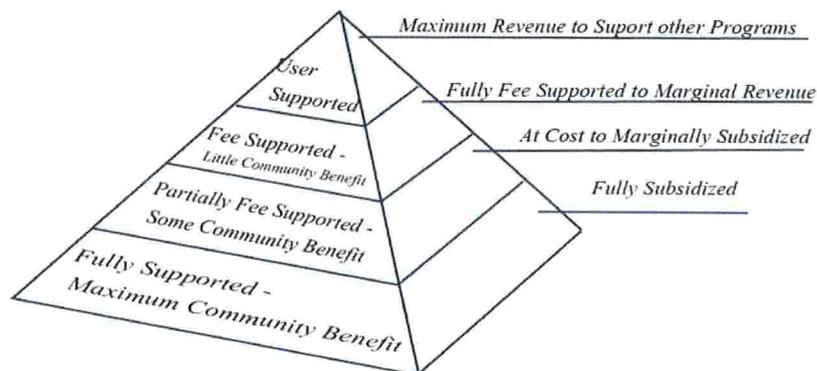


Figure 2; Schematic of Pricing Pyramid

With the above in mind, Recreation, Parks & Community Health staff have been reviewing the fee structure for its programs and facility memberships. Beginning in 2016, the department reinstated a resident/non-resident fee structure for memberships to the Aqua Center and Dog Park. Staff is now considering how to integrate this same resident/non-resident structure into other programming. This resident/ non-resident distinction has not been employed at the Tennis & Health Club as the majority of members are non-resident. There was a 10% increase in all fees for the 2019/ 2020 season and although this puts the Park Forest Tennis & Health Club clubs with the highest fees in the area, membership numbers have remained constant and court usage is at maximum during prime hours.

Programs that would be considered at the top of the pyramid have been identified and a revenue target has been set at 10% - 15% over costs to support programs that offer significant community benefit. These programs include trips and the summer camp program. Staff expects that these targets can be moved upwards but the intent is to do this deliberately, over time and in light of customer feedback. Other pricing changes included a three-year plan to increase Aqua Center memberships and charging for pavilion rentals by the hour instead of for a six-hour block.

The Department has looked to break even with its pricing structure in the past and establishing a price structure from this newer perspective will take time to both establish and implement. The Mission Statement of Recreation & Parks, adopted in the 1980's includes the statement that *its facilities are available to all residents of Park Forest for a reasonable cost and its programs and services are available to everyone, regardless of one's ability to pay ...* As mentioned earlier, recreation and maintenance staff spent time this past winter reviewing its mission and vision. Determining what was a reasonable, affordable cost for residents of Park Forest generated considerable discussion and is still difficult to adequately determine. However, it does give direction to pricing decisions as well as help one to understand how these decisions have been made in the past. The ultimate goal of this review will be a rational, community needs based philosophy of pricing and resource allocation that will both recover as much of the cost of providing services as possible and, yet, support services and amenities that have traditionally been available at lower or no cost. The intent is to also better support community programs that meet specific needs and provide services to those with a lesser ability to pay. The goal of this cost recovery model is to assure departmental sustainability through a logical and thoughtful approach that supports the core values, vision and mission of the department and the residents of Park Forest.

Community Health

It has been one year since Recreation & Parks added Community Health services and programming to its responsibilities. While this service opportunity is still evolving, much has been accomplished. The following is a summary of activities since July 1, of 2019:

- The Community Health Coordinator had 470 resident contacts at 5 locations throughout the community.
 - Each senior building in Park Forest is visited weekly; Garden House, Juniper Tower and Victory Center.
 - Cedar Ridge in Richton Park and St. Irenaeus Food Pantry are both visited twice a month.
 - The number of residents seen varies per week but Garden House continues to have the most contacts with 265 in the past 3 months; a 12% increase over last year. There is an average of 18-22 nursing visits per week.
 - The Community Health Coordinator cooperates with Victory Center staff when it becomes necessary for elderly residents to transition from independent to assisted living. During a resident's weekly visit with the Community Health Coordinator, she reports any observed changes in a client's behavior, both physically and cognitively, to Victory Center staff. As the weekly visits progress, the Community Health Coordinator will start to prepare residents for the move, describing what to expect in the new setting. Most find the transition easier when it is understood as a medical/ safety need.
 - The Community Health Coordinator also made several joint visits with Community Development staff to assess health needs of individuals living in hoarding situations.
 - The Community Health Coordinator conducts monthly blood pressure checks in Village Hall for residents and employees; 10-15 individuals are screened monthly.

Other activities include:

- Organize and conduct monthly programs at the Rich Township Senior Center. These have included a flu clinic in September and October 2019.
- Coordinating events with the Sr. Citizens Advisory Committee. Scheduled workshops include *Medicare 101* in October and an *Alzheimer's Caregiver Workshop* in November.
- Health inspections for numerous businesses in the Village when contract inspector is unavailable.
- Provide resource information for in home assistance for non-home health related needs.
- Negotiated agreements with Osco and Walgreens pharmacies to administer flu shots to residents in the fall of 2019.
- Planned and hosted three community health events; *Glow Walk* in July, *Dance the Pounds Off* in August and the *Zombie Apocalypse Walk*, planned for October. Participated in House of Prayer Health Fair in August.
- Hosted a monthly children's activity at the Main Street Market in June and July and three healthy food preparation demonstrations with NCCC volunteers during the month of July.
- Managing the Main Street Market; processing payments, applications and vendor reimbursements as well as distributing the *Farmers Market Coupons*. This year 652 booklets worth \$16,300 were given to area low income seniors. These coupons are funded through *Age Options*, a program under the Illinois Department of Aging.
- Partnered with Governors State University office of Career Services to offer a Community Health Internship for the Spring 2019 and 2020 terms. The students selected work directly with the Community Health Coordinator to plan activities promoting healthy lifestyles, increased access to EBT at the Main Street Market, contribute to our social media presence by posting health tips and upcoming events. Once the 16-week internship is completed, the student will have gained over 200 hours of valuable experience in the public health field.

Main Street Market continues to expand, to the extent that there is a waiting list for those wanting to be vendors at the market. Improvements to the site, such as removing some traffic islands, asphalt patching and improving the entrance and parking have greatly enhanced usability for both shoppers and vendors. Average daily attendance for the 2019 season is 550 shoppers and more than 350 vehicles each market day. The season total for the 26 weeks is expected to top 13,800. Additional site improvements recommended by staff include sealcoating the asphalt and having the market stalls and parking professionally striped.

Teen Zone/ Recreation Programing

October 2nd was “Opening Day” for the 2019 Teen Zone Season with 15 teens in attendance. Teen Zone meets 3:00 – 6:30 PM Tuesday – Friday. Average attendance through the winter last year was 100 teens per night. Staff has found that early attendance is low but soon increases to numbers mentioned above as the days get colder and word spreads. As of October 17th, daily attendance has increased to 80 teens per day and numbers are increasing daily. The Recreation Supervisor is focused this year on transitioning the program to the new Teen Zone Coordinator, Kellen Thornton. Mr. Thornton has worked with Teen Zone for the last three years as a counselor, supervisor and, now, coordinator of the program. The Teen Zone Coordinator’s primary focus is programming and working with Rich East High School to provide activities that will help in the transition of the restructuring of the district. These programs include a *Music Production Program*, in which teens will be required to complete some community service hours at Village events or for senior residents in order to participate as well as *Conflict Resolution* classes taught by Rich East staff to prepare the teens for the 2020/21 school year and working directly with Dean Owens to create a series of trips to encourage academic and disciplinary excellence, including a trip to Fright Fest on November 1st.

The 2019 College Tour visited Historically Black Colleges and Universities in the Southern states. A total of nine high school students participated. Per student cost for this trip is a minimum of \$550 with individual sponsors contributing \$2,000 towards the 2019 trip. The 2020 trip is scheduled for Spring Break and the Recreation Supervisor and Teen Zone Coordinator are in the process of finalizing plans to attend East Coast colleges this spring.

Lastly, the Recreation Supervisor continues to partner with Kingdom Impact Ministries to provide hot, after school meals for students through 12th grade. Kingdom Impact Ministries is a Chicago based ministry and the meals are served during Teen Zone at 3:30pm. This effort is an important community service and continues throughout the summer months.

After the 2015-16 school year, School District 163 ceased operations in, and usage of, the common area known to the Village as The Recreation Center. At that time, staff began the discussion on how best to make the necessary changes to isolate the Recreation Center from the school. These changes are needed so that the Rec Center can be used during school hours without disrupting school activities and to provide safety for both Village participants and school children. In addition, there are some ADA accessibility needs along with several small interior upgrades. As no agreement has been finalized, staff made no major upgrades to the facility. However, staff is planning to implement some small interior upgrades to the lower level this winter. These will include new access doors, television monitors and a computer lounge.

Recreation program highlights for 2019 include:

- Staff celebrated the Park Forest Bark Districts 10 Year Anniversary in June. Special guest hosts were stars of Animal Planet’s “The Vet Life”. Other event partners were Forest South Animal Hospital (VCA), South Suburban Humane Society, Purina and Zoetis. Although the

event was rained out of the actual dog park and subsequently moved to Downtown Park Forest, it was deemed a success as over 200 dogs received free vaccinations.

- Park Forest Youth Basketball League and the Bitty Ball Basketball League and Camps continues to be a success with over 200 youth participating in these programs. The Village's continued partnership with Richton Park has proven to be a good, supporting relationship for this program.
- Park Forest Summer Camp continued its success with over 160 participants this season. This included a 38% increase in full day camp. The program continues to give participants lessons in swimming and art, as well as several enriching field trips throughout the 8-week program. Program offerings for campers included STEM learning as well as the program's second annual Business Expo. This program encourages campers to explore their own business ideas and showcase them to their parents. Other new opportunities included weekly sessions in culinary arts, literacy/math, science, and financial literacy. The Recreation Supervisor also secured a free breakfast, lunch and snack program.
- The department continues to partner with small business owners to offer a variety of programming to the community. Highlights include: Ballet, Hip Hop Dance, Taekwondo, Harmonica and Line Dancing. Staff is looking to increase offerings in partnership with local businesses, at their place of business, to supplement Village owned recreational space. Staff will continue to monitor and use Social Media to recruit new instructors and assist with members of the community in creating social groups or programs.
- Trips offered by Recreation & Parks and Community Health continues to be one of the more popular programs and the revenue generated continues to increase. Staff is continually developing new offerings to include family, young adult and sports-oriented trips. Highlighted trips this season are Hamilton, the House of Blues Gospel Brunch and New Orleans.

The Assistant Director of Recreation, Parks & Community Health and the Recreation Supervisor continue to work cooperatively with senior staff at the various Park Forest schools to foster working relationships and discuss cooperative programming ideas. Examples of this are participation in various School Open House nights and staff's involvement in the Talala Elementary Water Drive for Flint, Mi. in spring of 2019. Students from Talala donated 50 cases of water for the cause from March through May and Recreation and Parks matched the donation.

Starting in April, the Assistant Director instituted monthly meetings with the Community Health Coordinator and the Recreation Supervisor to better plan for community program needs. These meetings allow for better coordination of scheduling and foster team-building. Staff is challenged to "think outside the box" and consider new ideas for each meeting that better the Department's overall program and event offerings.

In an effort to keep abreast of current trends, the Assistant Director has begun evaluating adding e-Sports into the Departments recreation programming menu. Staff has begun to discuss what this would look like from a budgeting standpoint and what types of entry into this new arena are possible. Staff is looking to implement tournaments, weekly drop-in programs as well as an e-Sports Club. Current plans are to host some type of event early in 2020.

Freedom Hall/ Public Art

Since 1976, Freedom Hall has brought the finest of internationally acclaimed artists and entertainers to Chicago's Southland; featuring the best in music, dance and comedy. The 2019 - 2020 Freedom Hall Series continues this tradition presenting internationally renowned artists in a diverse lineup of entertainment in the intimate, 287-seat Nathan Manilow Theatre.

The Freedom Hall Main Series opens on October 25, 2019 with BETTER TOGETHER PRESENTS THE JAZZ SOUL OF AL JARREAU, followed by BOOKER T. JONES on November 15, the Rock and Roll Hall of Fame inductee, GRAMMY Lifetime Achievement Award recipient and arguably the most famous Hammond B3 player in history plus leading the legendary Booker T and the MGs. The always popular MASTERS OF SOUL returns on December 6 & 7 in a celebration of Motown, the artists, their music and style. BILLY BRANCH & THE SONS OF BLUES WITH SPECIAL GUEST, warm the cold February weather on Valentine's Day. RUDY PEREZ: THE LATIN HIT MAKER LIVE is in concert on March 20 and the main series concludes on April 17 with an encore performance by Chester Gregory called HIGHER AND HIGHER: A ROCK N' SOUL SHINDIG!

Freedom Hall's Matinee Theatre opens on Tuesday, October 22 at 11:00 a.m. with BECKIE MENZIE/TOM MICHAEL –BEATLES REIMAGINED and ends on April 21 with GLENN CAMPBELL TRIBUTE – MICHAEL INGERSOLL. The Matinee Series is always well attended and groups and patrons of all ages are welcome to attend.

For school groups, ArtsPower National Touring Theatre will present two shows of *Dog Loves Book* on February 24, 2020.

Now in its 3rd year as a popular program for area musicians and audiences as well, the Village of Park Forest hosts monthly jam sessions at various downtown locations. Led by Southland Jazz Ensemble's Valerie Nicholson and Muzicnet owner Alan Franklin, these sessions revolve around the idea of using and cultivating existing assets for multiple arts based activities and explore the concept of "organic development" for the arts. Along with an appreciative audience of 20 – 40 music aficionados, each evening draws between 20 - 30 musicians.

The Cultural Arts Manager also coordinates the Village's public art efforts heading a multi departmental Art Team to develop an arts policy to guide the commissioning of art pieces that reflect the Village's history and position as an All American City. The history of many other communities that have revitalized themselves includes the element of public art in some way. And the Art Team has spent much time considering ways to promote the arts within the Village and how best to engage residents. This has included sponsoring public art projects at several Main Street Nights as well as the addition of the four art pieces to the Village Green, with these four pieces on display for a two-year period. Additionally, the art team designed, had installed and organized the dedication ceremony for the two new plaques honoring Etel Billig and Kim Thayil on Artists Way in the DownTown. Other projects in the offing include a fourth mural, the rotation of the art pieces on the Village Green and continued community projects to promote the arts within the Village.

On an ongoing basis, the Cultural Arts Manager meets with the Southland Arts, Municipalities, and Business Alliance (S.A.M.B.A.). Key goals for the organization include promoting the south suburbs, attracting and welcoming new businesses and artists to the region, fostering creativity and active participation in building community through the cooperative efforts of arts organizations, municipalities and businesses. In 2019, SAMBA completed a promotional event called "*Wanderlust*," a celebration of music and art opportunities in the Chicago Southland with shows presented at Freedom Hall, Prairie State, The Drama Group and Governors State University, and art exhibits at various galleries. SAMBA also represented area arts presenters and attractions at various local festivals and group events.

Tennis and Health Club

The Tennis and Health Club continues to be a blend of progress and status-quo. Park Forest resident memberships continues to hold at about 15%. Non-residents come from neighboring communities

including those to the far south and as far away as Kankakee, Oak Forest, Hinsdale, Evergreen Park, Chicago, Munster and Valparaiso. Group lessons total about 23 hours per week and private instruction averages about 20 hours per week. Several organizations continue to use the Tennis and Health Club on a weekly basis. These include:

- *Wiz-Kids*, based in Homewood, is a program geared at various sports instruction and mentoring to teens and children. Their use of the facility has increased to about 20 hours a week over the last few years and the Park Forest Tennis & Health Club is now the base of operations for their tennis programming. This program has over 60 participants, predominantly African American and staff continues to explore ways to include Park Forest residents in this program.
- *Builders T*, a professional business group of over 20 members that play six to eight hours per week.
- Special Olympics of Illinois (SOIL) has moved their tennis program from Homewood/Flossmoor to the Park Forest Tennis & Health Club. SOIL is associated with the national Special Olympics program and has about eight individuals in this program.
- Local High Schools also use the Tennis & Health Club for Tennis Camp and instructional programming.
- Park Forest Tennis and Health Club has nine tennis teams registered in two separate leagues.
- Additionally, two teams moved from Evergreen Park to the Park Forest Tennis & Health Club.

Olivet Nazarene University has long used the Park Forest Tennis & Health Club as their home court for practice and tournament play. This partnership was formalized for the 2018 season and the University paid a lump sum of \$4,000. ONU is continuing this program through the 2020 season. Along with hosting their matches in Park Forest, the University will also use the club for clinics and teaching in support of their tennis program. All of this will primarily be during hours when the club is not heavily used by members. A second partnership has been forged with Purdue Northwest University which has scheduled 14 matches for the 2019/2020 season. Again, these matches will be played during off hours for the club, bringing an additional \$6,300 in revenue.

Capital improvements this past year include:

- New LED court and exterior lighting. This project was subsidized with a grant from ComEd and has made a significant improvement in the overall quality of play for members. It is anticipated that there will be a minimum 50% reduction in electric usage as a result of this project.
- Complete repainting of interior spaces.

Lastly, there was a 10% increase in fees for the 2019/2020 season. There have been no negative comments as a result of this increase nor a reduction in memberships or court time.

Aqua Center

In 2017, the Board approved a management agreement with Jeff Ellis Management (JEM) to manage pool operations and maintenance. JEM also agreed to manage all swim lessons (offering a percentage split with Park Forest) and host 4 special events (all proceeds to Park Forest). Through 3 seasons, this new partnership has proven to be successful and aside from occasional issues that happen throughout the course of a season, patrons have been relatively happy with the management change. From an administrative/staff perspective, the change to a management company ultimately reduced the overall time senior staff and maintenance personnel were directly involved with operations or maintenance as well as reducing the payroll and employee liability. Staff would like to enter into another 3-year agreement with JEM, and is currently discussing a finalized agreement. Once the agreement has been approved by staff, it will be presented to the Board for final approval. One significant change proposed for this coming season is to open the facility one week later, on the second Saturday in June. Reasoning behind this includes the fact that many schools are still in session, the weather is still cool and

unpredictable and there would be a significant difference to the season cost for the JEM management contract.

As discussed more below, initial indications for the 2019 season show a decline in both memberships and revenue. Staff has spent considerable time over the past several seasons to develop a pricing schedule that is both attractive and reasonable for residents and yet generate as much revenue as practical as well as analyzing the downward trend of the past several years. Along with the fee structure, there are two, perhaps three other influences on memberships, daily fees and revenue. These are the weather, the number of youth in the general population and the overall engagement of youth in social media, gaming and other forms of electronic entertainment. Although it is difficult to judge the influence of gaming and social media the overall decline in school attendance seems to be reflected in Aqua Center attendance. The final major factor influencing memberships and daily attendance is the weather. The table below compares weather trends for the past three seasons to 2012, the most successful year in the recent past and shows how cooler temperatures and rainfall, and the timing of these, has a significant impact on Season Pass Sales and Daily Fees.

Park Forest Three Year Seasonal Weather Trends								
	April	May	June	July	August	5 Month Average Temperature	Total 5 Month Rainfall	Annual Revenue \$
2012								\$ 170,329.00
Average High Temperature	61	76	83	91	84	79		
Historical Average High Temperature	59	70	80	84	82	75		
Rainfall	1.1	3.21	4.19	2.8	5.2		16.5	
Historical Average Rainfall	3.8	4.49	4.57	4.57	4.49		21.92	
2017								\$ 152,908.00
Average High Temperature	62	67	83	83	80	75		
Historical Average High Temperature	59	70	80	84	82	75		
Rainfall	4.47	4.7	2.3	7.66	1.73		38.42	
Historical Average Rainfall	3.8	4.49	4.57	4.57	4.49		21.92	
2018								\$ 148,097.00
Average High Temperature	49	78	81	84	84	75.2		
Historical Average High Temperature	59	70	80	84	82	75		
Rainfall	2.23	2.31	8.57	6.21	3.71		23.03	
Historical Average Rainfall	3.8	4.49	4.57	4.57	4.49		21.92	
2019							2019	\$ 138,896.00
Average High Temperature	59	66	75	86	77	72.6		
Historical Average High Temperature	59	70	80	84	82	75		
Rainfall	4.98	10.1	6.71	4.66	2.47		28.92	
Historical Average Rainfall	3.8	4.49	4.57	4.57	4.49		21.92	

For the 2016 season, a resident/non-resident fee structure was established. As expected, this met with some resistance on the part of non-residents and resulted in some not renewing their memberships for the 2016 season. To encourage these individuals and families to return for the 2017 season, Recreation & Parks offered a Winter Special through which both residents and non-residents could purchase a membership at the resident rate and bring in revenue for the facility well before the weather would be an influence. This campaign was continued in 2018 and was seen as a success with regards to membership, as membership increased for the 2nd consecutive year. As encouraging as the increase in memberships was due to the special, there has been a decline in pass revenue throughout the 3 years the special has been offered (see chart below). In 2019, staff implemented a resident/non-resident pricing structure on the Winter Special to hopefully balance out memberships to revenue. Unfortunately, the special did not yield the same results as memberships and subsequent revenues are down, although revenues did not decrease by the same ratio as memberships. Staff is currently looking at changes to the membership pricing to keep us on par with neighboring pools and not out of resident's price range, while creating more balance with regards to revenue.

The chart below compares Season Pass sales and attendant revenue for the past three years.

	2019	2018	2017	Net Difference (2019 vs 2018)	% Change
Membership Passes	1,092	1,727	1,631	-635	-37%
Pass Revenue	\$58274	\$65396	\$78297	-\$7122	-13%

As indicated in the chart below, numbers for total fee-based revenue decreased for the 3rd straight season. Total Fee based revenue includes daily fee revenue of \$57,581, which is the 2nd highest mark over the last 3 years and Rental Fees which reached a 3-yr. high of \$6,958.

	Fee-based Revenue	% Change (Season Over Season)
2019	\$138,896	-6.5%
2018	\$148,097	-3%
2017	\$152,908	---

A series of small increases were proposed in 2013 to bring more revenue for the facility. Following that plan, fee increases were made in the 2014, 2016 and 2018 seasons. Staff increased fees \$5.00 per individual and presented the full fee structure to the Board prior to the 2018 season. No regular fee increases took place for the 2019 season with the exception of the Winter Special implementing the resident/non-resident fee structure. As the 2020 season approaches, staff is evaluating how a revised pricing structure might affect revenue as well as remain attractive to families who may be on restricted budgets. Under evaluation are: pre-season membership specials, early bird and regular season membership rates (individuals, families and potential senior memberships). Staff is specifically looking at how our pricing model reflects the demographics of the primary members. In addition to revised pricing, staff continues to look for ways to promote the Aqua Center and is working with JEM staff on promotional ideas including other program options such as exercise classes and special events.

Staff Activities

The Administrative Assistant and her staff are the unsung champions of the Department of Recreation, Parks & Community Health. In 2018, they managed over 2,500 registrations for programs, tennis and Aqua Center memberships, trips and special events. They also processed 129 pavilion rentals and myriad of requests for service from residents and other departments. They also produce the quarterly Recreation & Parks Brochure and most promotional flyers for department programs and events. Community Health has added new programming opportunities for health related workshops and seminars and programs to encourage a healthy lifestyle. Recreation, Parks & Community Health staff also took advantage of numerous training and educational opportunities in 2018/19. These included annual NRPA conference and the Great Lakes Park Training Institute. Additional training included use of native plants in the landscape as well as general landscaping, certification as Playground Maintenance Technician and Inspection and turf maintenance.

Inter-Departmental Collaboration

In October, staff from Economic Development & Planning and Recreation, Parks & Community Health began to discuss shared goals relative to the DownTown, recreation programming and facility needs. A major goal of this collaboration is to explore ways to support each departments' efforts in building community and strengthening Village life. Together, several immediate needs were identified. These include needed maintenance on the DownTown canopies and supports, the need for public washrooms and storage to support events on the Village Green and adding some amenities that invite activity in the DownTown outside of events and programs. The two departments will continue to meet over the next several months to develop a more comprehensive, long term plan to present to the Board regarding these three items.

Recreation & Parks Advisory Board

This year the Recreation & Parks Advisory Board revised its goals (see below) and has spent 2019 actively meeting those goals. The R&P Advisory Board continues to sponsor the Easter Extravaganza, Volunteer Day, Central Park Campout, Fall Fest and First Day in Nature. The inaugural "First Day in Nature" planned for January 1st of 2018 was cancelled due to extreme weather conditions but was held January 1, 2019. About 25 individuals met in Central Park and learned how mammals survive the winter months walked through the park and wetlands and enjoyed a warm fire and hot chocolate. The inaugural Fall Fest, held in Somonauk Park last October, was wonderfully successful with over 800 children and adults attending the three-hour event. Activities included decorating pumpkins, a hay ride, bonfire and s'mores, trunk-n-treat and Benjamin Franklin stopped by to tell the story of the first fire department. Staff from Recreation, Parks & Community Health, Economic Development & Planning, Community Relations, Park Forest Fire Department, Park Forest Police Department and South Suburban Special Recreation Association (SSSRA) all participated.

The Chair and two additional members of the Recreation & Parks Advisory Board have recently announced their decision not to continue as members. Each of these have been a part of this Advisory Board since 2013/14 and their collective efforts will be sorely missed.

In support of the Village Board's five year goals and to accomplish its mission, "To provide opportunities for residents of Park Forest to cultivate an appreciation for nature, encourage healthy lifestyles, and build community through Recreation and Parks", the Recreation and Parks Advisory Board adopted the following goals:

- 1. To support "economic and business sustainability," the R&P Advisory board will promote the Village's parks, facilities, and programs in order to engage families and businesses by hosting at least one community event per quarter.*
- 2. To support a "flexible capital plan," the R&P Advisory Board will continue to collect data through monthly meetings, surveys, observations, and evaluations in order to update the Park Master Plan.*
- 3. To support "a renewed, contemporary youth program," the Recreation and Parks Advisory Board will frequently communicate and collaborate with the Youth Commission in order to promote and strengthen the youth programming in the Village.*

Facility Life Cycles - Proposed Changes to Village Parks and Outdoor Facilities

Please Note: This white paper, originally written in 2011 by the previous director, was intended as a forum to facilitate some policy discussion by the Board. It was updated in 2014 by the current Director as an action plan. Please note that some dates and timelines in this paper are current as of 2014 and not the present. This paper is included with this update for a frame of reference, and historical context. Termed "lifecycle projects," the decisions regarding Murphy Park and the redevelopment of Somonauk Park are outcomes of this report

From golf to tennis and soccer to youth football and basketball, we have seen in recent years that both facilities and programs have life cycles. Some, like golf and aquatics, may be national trends, while others, like individual playgrounds and tennis courts, may be very community or neighborhood specific. As relates to the Capital Plan, this is always the opportunity to raise the issue of removing without replacement, facilities at various parks that are currently under-utilized. At budget time, similar decisions have to be made about program activities. The capital planning process can be a time for these decisions to be made and acknowledged publicly as changes to the system. This idea of removing and not replacing some park equipment has been discussed in the past but the need was not "immediate" and the understanding was that this would be done as equipment became unsafe or the issue became more pressing. In the opinion of R&P staff, this time has come. The average age of the play equipment in Park Forest is 17 years old, the oldest being 24. Much of this equipment no longer meets safety standards and repair parts are no longer maintained in inventory by the manufacturers. The following discussion lists previously discussed, existing facilities that have been considered for removal. It also itemizes projects that have been on the Capital Plan for some time but remain unfunded. This year's Capital Plan outlines a strategy of playground removals and renovations to fully upgrade the Village's park system. This list itself is not in order of importance or schedule but simply alphabetical.

One of the traditional complaints with manufactured playground equipment has been the uniformity and conformity of all designs to a few basic types of play structures leading to a sameness in the overall "play experience." For example, play structures are designed to take the child in a circuit from a climber that attaches to an overhead apparatus, that attaches to a slide and then around again. Sales representatives actually tout the ease of "getting right back on again." The challenge of such activity is soon mastered and then becomes boring. There is little to encourage imagination or creative play and soon there are relatively few children playing. Over the last decade, a "new" concept in children's play has emerged. Fresher designs include natural elements and incorporate "natural play" into playgrounds. Playground elements might include rocks, logs, water, slopes and undulating topography. Typical play equipment is also incorporated such as swings; and slides might be built into a slope. In essence, creative play and imagination are encouraged. A study, begun in 2011 and released last year, looked at the play habits of children at one school as their play space went from a typical to a "natural playscape."

The study, which examined changes in physical activity levels and patterns in young children exposed to both traditional and natural playgrounds, is among the first of its kind in the United States, according to Dawn Coe, assistant professor in the Department of Kinesiology, Recreation, and Sport Studies.

"The children more than doubled the time they spent playing ... They were engaging in more aerobic and bone-

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and muscle-strengthening activities."

"Natural playscapes appear to be a viable alternative to traditional playgrounds for school and community settings," Coe said. "Future studies should look at these changes long-term as well as the nature of the children's play."

Following, are images illustrating Natural Playscapes.

BEFORE



AFTER



Facility Life Cycles - Proposed Changes to Village Parks and Outdoor Facilities

BEFORE



AFTER



Facility Life Cycles - Proposed Changes to Village Parks and Outdoor Facilities

BEFORE



AFTER



Such playgrounds become destinations, which is the second trend in playground and park design that has emerged in the last decade. Unfortunately, gone is the day when a parent would let their child play out of their sight in a public playground. Destination Parks offer an attractive, exciting public space for the family to visit for a period of time. As staff looks at renovating the parks, these two ideas will influence the process.

Following is an alphabetical listing of each park where action is proposed. The proposed timeline for this work is itemized in the Capital Plan.

Cedar Park

- The playground was last improved in 1990, has inadequate safety surfacing and staff is proposing that this playground be removed. Some equipment was removed in 2012 and no comments of any sort were received by any R&P staff when this was done. Transferring this park to the Cedarwood Co-op has also been proposed from time to time.
- The two tennis courts are in very poor condition and little used. Staff recommends removing them.

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Central Park

- This playground was last improved in 2000 and is the largest park in the Village's system. In addition to the playground, this park includes a double-sided picnic pavilion with a kitchen on one side capable of hosting two separate picnics at the same time, washrooms, a picnic grove, three lighted tennis courts, volley ball, two lighted ballfields and two standard ballfields, a football/ soccer field, concession stand, over 1 mile of walking paths and the Central Park Wetlands. Staff proposes to further enhance this park as a destination park by completely redesigning the playground, incorporating natural play ideas. The first phase of this renovation would be to engage the services of a design firm to maximize the potential of the park.
- Installation of asphalt pads under the bleachers on each field has been on the Capital Plan for some years and not funded. Due to the need to fund more urgent projects, this item has been removed from the Capital Plan.
- A plan to add three additional tennis courts north of the existing courts has been on the park plan and Capital Plan for some time. It is clear that funding of this will not be forthcoming in the near future so it, too, has been removed from the plan.
- The Concession Stand in the middle of Fields A, B & C has no water or sewer service. The installation of a water line to the building for concessions and field irrigation has been on the Capital Plan for many years but not funded. It is clear this will not happen in the foreseeable future so it is removed from the plan.

Eastgate Park/ Algonquin School

- This playground was last improved in 1990. Recent mapping of the neighborhood by the Public Works Dept. has revealed that much of what is considered Eastgate Park is not on Village property but on the adjacent co-op property. The playground was actually installed in two phases several years apart. The original phase was removed in 2013 due to safety concerns. The remaining equipment, now 23 years old and still safe, is outdated and well past the typical lifespan of 15 years for play equipment. Algonquin School has its own fenced in playground behind the school and does not use the park play equipment, as Illinois and Indiana schools do.
Census data shows that there are 123 children in the Eastgate neighborhood between the ages of three and twelve and, in the thirteen to sixteen age group, there are 52. The number in the three to twelve age group is expected to drop to 99 by 2018. Such numbers could be used as an argument to completely remove the playground but staff is loath to suggest this as there is no other public playground in the area. This being said, the ongoing discussion on how the Eastgate area might change and develop in the future is very pertinent to this decision. Staff is proposing that the Eastgate playground be replaced but the implementation be delayed for at least two years pending decisions made on the future development of the neighborhood.
- Staff is exploring programming options for the basketball court. The census data is also pertinent to this discussion but staff's input is that, for youth that cannot or perhaps will not travel to other areas of town where programs are offered, there is a definite need for recreation programming in the Eastgate Neighborhood. To facilitate this, the basketball court needs to be re-color coated and striped and benches should be removed. The electrical panel for the lights were removed some time ago due to ongoing vandalism. This will not be replaced.

Facility Life Cycles - Proposed Changes to Village Parks and Outdoor Facilities

- The ballfield at this school was installed by the Village in the early years and even used for adult softball. Most recently it was kept up for the Police PAAC Program. With the transfer of those programs to the center of town and the decline of youth demands, this field can be discontinued or transferred to SD #163.

Hope Lutheran (Celebration Ministry)

- In the 1970's and 80's, when Girls Softball was at its peak, the Village constructed a softball field in conjunction with Hope Lutheran Church and school. This field has not been used for some years nor has it been taken care of by the Village. Staff recommends the backstop be taken down and it be removed from the system.

Illinois Park

- This playground was improved in 2011 with grant assistance. When renovating this park, a section of the tennis court was cut out and the new play equipment installed in the open space. This gives a playground surrounded by a surface usable for hard surface games such as hopscotch and four-square. A tennis court was left in service and is used as such. This playground is used regularly by students from Illinois School. No further improvements are recommended at this time.
- The ballfield is still in use and the backstop will be replaced.

Indiana Park

- This playground was last improved in 1997. Although sixteen years old, this playground is still in good shape, repair parts are still available and it is used regularly by students from Indiana School. Improvements are planned for this park but would be last on the schedule.
- The ballfield is still in use and the backstop will be replaced.

Logan Park/ Old Plank Road Trail

- This park was last renovated in 2001. The renovation included new playgrounds, ballfield backstop, adding washrooms adjacent to the trail and a small picnic pavilion just to the south of the trail; all facilities are still in good condition.
- The ballfield is one of the best in the Village and previously used by PF Girls Softball and is available to other users. No further improvements are recommended at this time.

Marquette Park

- This playground installed in the '60's has been removed. New swings were installed eight years ago and are still in place. The ballfield is in good shape and was once used by PF Girls Softball. With the demise of that organization, the field is no longer used. Staff proposes to remove the backstop and relocate the swing set. This site is largely landlocked and has limited development potential.

Mohawk School

- The ballfield at this SD #163 site, like many, was originally installed by the Village in the 1960's. For years it was used by youth organizations but now gets little use. SD #163 has assumed most of the mowing over the last three years and staff proposes this be turned over to the District or removed.

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- An asphalt multi-use court was also installed at this school site at that time. It gets little use from the community and school use is not certain. Expense to remove or restore would be considerable so transfer to the School District is recommended.

Murphy Park

- This playground was last improved in 1989 and has inadequate safety surfacing. Repair parts are no longer available from the manufacturer and serious safety concerns are emerging. Given its age, safety concerns and its usage, staff recommends removal of this playground. It must be understood that this and Cedar Park are the only two public playgrounds (the co-ops have three of their own) on the east side of Western Ave and south of 26th Street. Both are recommended for removal so this is a policy decision for the Board to consider.

Onarga Park

- This playground installed in the '60's has been removed. No equipment was installed to replace it and staff recommends no new improvements.
- The ballfield is in good condition and was also used by PF Girls Softball. Though not used for softball games, because of its visibility on the corner of Orchard and Onarga, the ballfield has been maintained to a certain degree. This is a somewhat inefficient use of staff time. The backstop is in poor condition and staff recommends its removal and returning the infield to turf.
- Other uses for this park might be a more permanent location for community gardens.
- In 2010, a long-time resident of the neighborhood submitted a long and detailed proposal for this park, upset that the play equipment had been removed some time earlier. The proposal was a mini-Central Park Wetlands on S. Orchard. She was encouraged to come to the Board and follow her project and it was included on the CIP the last 2 years. She did not follow up and funding for this good idea is very questionable. It has been removed from the Capital Plan.

21st Century School / SD #163 Offices (Sauk Trail School)

- The ballfield in the back was installed by the Village is in reasonable condition and was used by PF Girls Softball. The backstop is old and staff recommends removal and further recommends the area be turned over to the District.
- The Multi-Use Court in the rear of the school was also installed by the Village and is equipped for basketball. It is somewhat landlocked and gets little use. Assignment to District #163 is also recommended.

Shabbona Park

- This playground, last improved in 1991, is one of the oldest in the system and has been on the plan for replacement for some time without funding. The playground area gets minimal use at this time and staff recommends removing the playground from the system.
- The two tennis courts are little used and need considerable maintenance. The original plan for replacement of the playground was to relocate it on the tennis court site as was done at Illinois Park and combine a play area with a trike track, possibly basketball and a rest area. Due to the inability to fund higher priority projects in the park system, staff recommends removal of these courts.
- The walking paths in Shabbona Park are in fair condition and will continue to be maintained.

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Somonauk Park

- This park is the second largest in the Village, has a large picnic pavilion with attached washrooms, two playground areas, a picnic grove, basketball, in-line skating, volley ball and several acres of open space for soccer fields and other play.
- The West Playground is the smaller of the two playgrounds and is designed for younger children. This playground was last renovated in 1995 and there is a vintage swing set from the 1960's. Staff recommends that, as this playground becomes obsolete, it be removed from the system.
- The larger East Playground was renovated in 1992 and also has the vintage swing sets. These are scheduled for replacement in the current fiscal year. If Shabbona Park playground is removed this will be the only park south of Sauk Trail. Staff recommends that Somonauk Park be upgraded as the second Destination Park. Redevelopment of the East Playground would include elements of natural play, discussed earlier, and incorporate play areas for younger children now incorporated in the West Playground.
- The picnic pavilion, used regularly through the summer by large groups, was built in 1976 and is now 38 years old. The wood beams on the large "A-frame" structure began showing signs of rotting at the base in the late '80's. The rotted wood was cut out and a metal socket was designed and fitted into place to support the structure. The dry rot has continued and now extends beyond the metal supports and 4 X 6 headers on the roof are also showing serious dry rot. The entire structure needs re-roofing. The concrete slab on the east side of the structure has cracked and shows several inches of displacement, creating a severe tripping hazard. A major re-engineering and reconstruction had been proposed as an alternative to demo and replacement but this no longer seems a viable alternative. Staff recommends that a new, somewhat smaller, pavilion with washrooms be built.

Winnebago Park

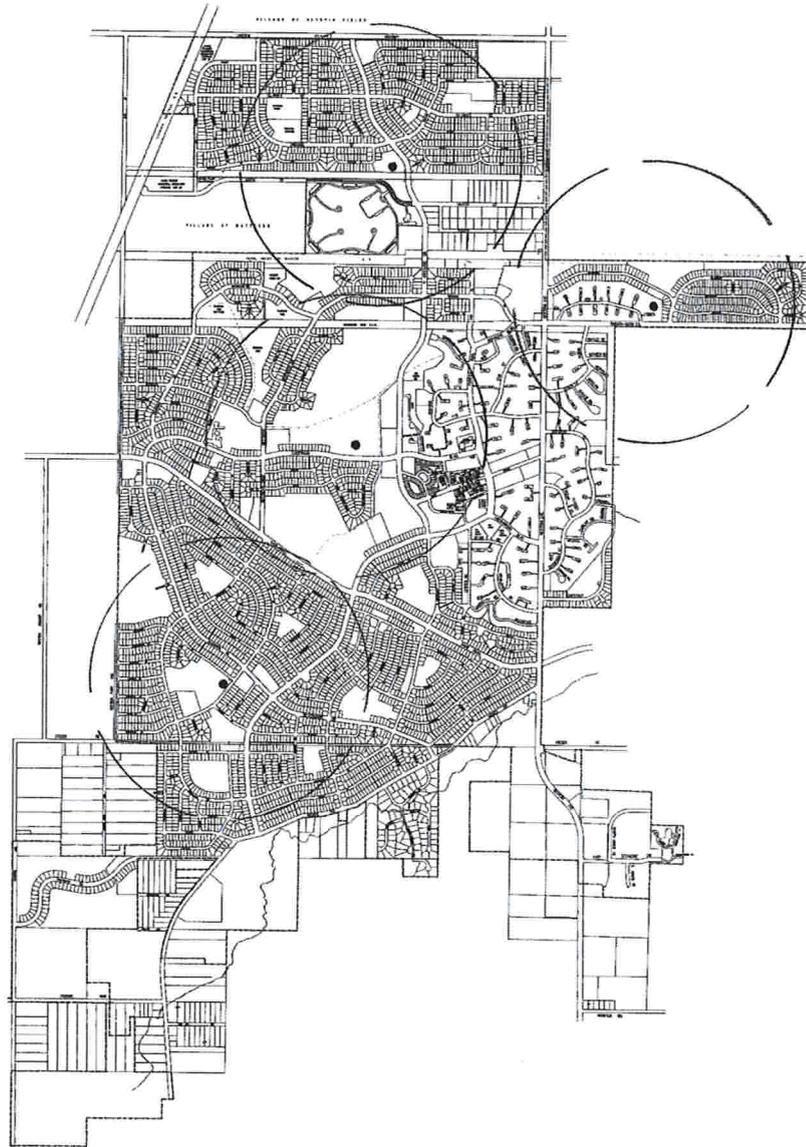
- This playground was last improved in 1996. Due to the landlocked nature of the site, vandalism and low usage, staff recommends removal of the play equipment.
- The greatest feature of this park is the nearly one mile of walking paths. These will be maintained.

In summary, of the 13 playgrounds within the Recreation & Parks system, staff is proposing the removal or decommissioning of seven playgrounds. Two of these are essentially decommissioned already. Six playgrounds would be renovated to current standards, incorporating the best practices in playground design, promoting creativity, imagination and active play. Staff further recommends the removal of four of the eight tennis courts (thirteen if Rich East Courts are included) and removing four of the 14 ballfields within the Village. Walks and open space would be maintained in all of the parks. In a very real way, it is sad to recommend the removal of so many playgrounds in light of all the emphasis being placed on encouraging movement, activity and healthy lifestyle choices. All statistics argue for an increase in the number and types of play opportunities for today's youth. This proposal also leaves the residents south of Sauk Trail with only one playground, albeit a larger one.

Through the foresight and understanding of those who designed and built Park Forest, its residents are blessed with an abundance of open land. Excluding Thorn Creek Woods and the Forest Preserve but including schools and open, undeveloped land, there is over 400 acres of land available for

Facility Life Cycles - Proposed Changes to Village Parks and Outdoor Facilities

recreation. The original layout of parks and schools put almost every residence in the Village within ½ mile of a playground without crossing a major thoroughfare. This is the standard used today to determine where playgrounds are needed. Using this standard to judge the recommendations cited above, all of the Eastgate neighborhood and everything north of the Old Plank Road Trail meets these criteria. Areas beyond ½ mile from a playground include the “W” streets west of Forest Trail and the triangular area bounded by South Orchard, Monee Road and Sauk Trail. Most of the multi-family/Co-op areas have small playgrounds incorporated into their own properties. Larger cities across the country average 22.23 playgrounds per 100,000 in population. At the risk of seeming to make light of things, with the six playgrounds recommended to remain, Park Forest is still ahead of this average. The map below illustrates the four major areas of coverage.



Facility Life Cycles - Proposed Changes to Village Parks and Outdoor Facilities

As mentioned earlier, a trend that emerged about 10 years ago are destination parks, attracting people from across the community. These recommendations incorporate this trend and recognize the fact that fewer young children than ever are allowed to go “play at the park” by themselves. These recommendations also include the latest and best practices in playground design and look to encourage activity, socializing, creativity and imagination in young children and to reconnect them with the natural environment. Each an important part of being a well-rounded, participating member of society.

The reality of these recommendations is that there are more than the minimum number of playgrounds deemed necessary in Park Forest and the Village has had difficulty in the past maintaining a timely replacement schedule. These recommendations leave the south end of the Village with a minimal number of playgrounds but, in staff’s opinion, this is the prudent direction to take at this time. It is important to remember that all of the park land will still be municipally owned and, at any time, playgrounds or other facilities can be re-installed should the public begin to ask for these amenities. It is left to the Board’s discretion as to the actual implementation of these recommendations as policy.