

**AGENDA
REGULAR MEETING OF THE BOARD OF TRUSTEES
HELD REMOTELY
PUBLIC NOTICE POSTED AT THE VILLAGE HALL
350 VICTORY DRIVE, PARK FOREST, ILLINOIS**

CONFERENCE CALL

6:00 p.m.

October 19, 2020

Roll Call

Reports of Village Officers

Mayor

Village Attorney

Village Manager

Village Clerk

Reports of Commission Liaisons and Committee Chairpersons

Citizens Comments, Observations, Petitions*

Motion: Approval of Consent

CONSENT:

1. Motion: A Motion to approve the minutes of the Regular meeting of September 21, 2020
2. Resolution: A Resolution Establishing Trick-Or-Treating hours in the Village of Park Forest
3. Resolution: A Resolution Supporting a Cook County Class 8 Tax Assessment Classification for 30 North Street, in the Village of Park Forest, Cook and Will Counties, Illinois, P.I.N. 31-25-209-027-0000; 31-25-207-028-0000; 31-25-207-029-0000 and 31-25-207-030-0000
4. Resolution: A Resolution Committing the Village of Park Forest to a Twenty percent match if Awarded "ITEP" Funds in regard to Engineering Services related to design of a Multi-Use Path along 26th Street and Connecting to the Thorn Creek Trail
5. Resolution: A Resolution Revising the Rules and Order and Procedure of the Mayor and Board of Trustees related to Appointments to volunteer Boards and Commissions
6. Motion: A Motion to award a Contract Renewal for Cyber Security Services with SpearTip
7. Motion: A Motion to approve the purchase of Twenty-eight (28) APX60000 Police Radios
8. Motion: A Motion to approve a Contract to Purchase One Wallace & Tiernan Rectifier/Transformer for #1 OSEC System

Appointments

DEBATABLE:

9. Ordinance: An Ordinance Authorizing the sale of Real Estate commonly known as 336 Early Street in the Village of Park Forest, Cook and Will Counties, Illinois (Final Reading)
10. Ordinance: An Ordinance Authorizing the sale of Real Estate commonly known as 305 Sauganash Street in the Village of Park Forest, Cook and Will Counties, Illinois (Final Reading)
11. Ordinance: An Ordinance amending Division 2 (Food Dealer's Business Registration) and Division 3 (Restaurants and Other Food Dispensers) of Article II (Food and Food Handlers) of Chapter 50 (Health and Sanitation) of the Code of Ordinances of the Village of Park Forest to Establish addition requirements for business registration (First Reading)

Adjournment

NOTE – DUE TO COVID-19

THE BOARD MEETING WILL BE HELD VIA CONFERENCE CALL

***Public, in-person attendance of the Meeting has been deemed unfeasible; All public comment can be sent prior to the phone conference Board Meeting, via email to tmick@vopf.com, by 3 pm the day of the meeting; Public comments received via email will be read during the public meeting.**

****A record (verbatim recording) of all action (if any) taken during the Board Meeting in open session will be made available upon request.**

*****This meeting will be broadcast live, and recorded, on the local cable access channels in Park Forest (channel 4 for Comcast subscribers & channel 4 for AT&T U-Verse subscribers) and will be streamed live, and subsequently archived, on the Village website at www.villageofparkforest.com**

NOTE: Copies of Agenda Items are Available on the Village website at www.villageofparkforest.com

MOTIONS

MOVED that the Consent Agenda and each item contained therein be hereby approved:

1. MOVED, that the Mayor and Board of Trustees approve the minutes of the Regular meeting of September 21, 2020.
2. MOVED, that the Mayor and Board of Trustees approve a Resolution Establishing Trick-or-Treat hours in the Village of Park Forest.
3. MOVED, that the Mayor and Board of Trustees approve a Resolution authorizing Cook County Class 8 Property Tax Assessment incentive for 30 North Street and authorize the Village Manager to execute the Economic Development Incentive Agreement.
4. MOVED, that the Mayor and Board of Trustees approve a Resolution committing the Village of Park Forest to a twenty percent match if awarded "ITEP" funds for Engineering services for multi-use path along 26th Street in the amount of \$99,000.
5. MOVED, that the Mayor and Board of Trustees approve a Resolution revising the Rules of Order and Procedure of the Mayor and Board of Trustees.
6. MOVED, that the Mayor and Board of Trustees award a 12 month contract to SpearTip and authorize the Village Manager to enter into said contract in the annual amount of \$29,400.
7. MOVED, that the Mayor and Board of Trustees approve a purchase of twenty-eight (28) APX6000 700/800 Model 2.5 Portable Motorola Radios for a total of \$131,463.64.
8. MOVED, that the Mayor and Board of Trustees authorize the Village Manager to approve the purchase order for a Rectifier/Transformer system from Wallace Tiernan and EVOQUA Company, in the amount of \$43,725 with an additional 10% contingency to cover costs for electrical connection, etc. for a total amount not to exceed \$48,097.50.

MOVED, that the Mayor and Board of Trustees appoint Mark Kellogg, as Vice-Chairperson for the Veterans Commission, for a term ending on December 31, 2020.

MOVED, that the Mayor and Board of Trustees appoint Theodore Reich, as Vice-Chairperson for the Senior Citizen Advisory Commission, for a term ending on December 31, 2020.

MOVED, that the Mayor and Board of Trustees appoint Vickie Intoe, 224 Marquette Street, to a term on the Senior Citizen Advisory Commission to expire on December 31, 2022.

MOVED, that the Mayor and Board of Trustees appoint Jason Long, 133 Warwick Street, to a term on the Recreation and Parks Advisory Board to expire on December 31, 2022.

MOVED, that the Mayor and Board of Trustees appoint Swaine Thompson, 352 Oakwood Street, to an unexpired term on the Veterans Commission to expire on December 31, 2021.

MOVED, that the Mayor and Board of Trustees appoint LaMaudia Bentley, 30 Choate Road, to an unexpired term on the Veterans Commission to expire on December 31, 2022.

October 19, 2020

**REGULAR MEETING OF THE BOARD OF TRUSTEES
HELD REMOTELY
PUBLIC NOTICE POSTED AT THE VILLAGE HALL
350 VICTORY DRIVE, PARK FOREST, ILLINOIS**

CONFERENCE CALL

7:00 p.m.

September 21, 2020

IN ATTENDANCE: Mayor Jonathan Vanderbilt, Trustee Tiffani Graham, Trustee Joseph Woods, Trustee Maya Hardy, Trustee Candyce Herron, and Trustee Glenna Hennessy

ABSENT: Trustee Theresa Settles

STAFF IN ATTENDANCE: Village Manager Tom Mick, Police Chief Christopher Mannino, Fire Chief Tracy Natyshok, Village Attorney Ross Secler, Deputy Finance Director Sharon Floyd, Director of Economic Development Hildy Kingma, Director of Recreation and Parks Rob Gunther, Director of Public Works Roderick Ysaguirre, Director of Public Relations Jason Miller, and IT Coordinator Craig Kaufman

OTHERS IN ATTENDANCE: Peter Reinhofer, V3 Engineering (via Zoom)

RECORDER: Village Clerk Sheila McGann

Roll Call

The meeting was called to order at 7:00 pm by Mayor Vanderbilt. Roll was called by Clerk McGann.

Reports of Village Officers

Mayor

Mayor Vanderbilt welcomed Downs Fitness to Park Forest and enjoyed the ribbon cutting ceremony with other Board members. He also thanked those who helped with the 2020 Census popup at Arbor Trails Apartments. He attended the opening of Steak and Shake in Frankfort where he talked to corporate members who said they are continuing to move forward with an opening in Park Forest. Mayor Vanderbilt asked for a moment of silence to honor Supreme Court Justice Ruth Bader Ginsburg. National Hispanic Month will be celebrated September 15 to October 15. He encouraged residents to celebrate the many contribution of the Hispanic Community to our country. Saturday, September 19 was Thank a Police Officer Day.

Village Attorney

Attorney Secler reported that he has been working on the TIF extension that is on tonight's agenda. He is also continuing to work with staff to keep the Village in compliance with all the Covid-19 regulations. He will keep staff up-to-date as information comes forward in the court case regarding Election Day becoming a state holiday and how it impacts the Village.

Village Manager

Manager Mick commented on the passing of Justice Ginsburg with her quote, "Fight for the things you care about. But do it in a way that will encourage others to join you." She set precedents for women across the world. The annual Recyclefest is Saturday, September 26

which will include a 2020 Census popup event. The Village's current response rate is 70.3%. Recreation and Parks is planning a glow walk on Saturday, October 3. Due to Yom Kippur, the Rules/Regular Meeting is scheduled for Tuesday, September 29. Manager Mick said there will be two presentations at tonight's meeting.

Village Clerk

Clerk McGann reported registration information regarding the November 2020 election.

Reports of Commission Liaisons and Committee Chairpersons

Trustee Woods acknowledged the Mayor and Manager relating to the loss of Judge Ginsburg. He wished the owners of the new Park Forest business Downs Fitness much luck. He thanked staff who participated in the Census popup event at Autumn Ridge. Trustee Woods thanked those who contributed to the TIF extension. He also noted that CVS's new parking lot shows their commitment to redevelopment in Park Forest.

Trustee Hardy thanked the Human Relations Commission for the Virtual Job Fair held on Saturday morning. They hope to do it again soon. She, too, welcomed Downs Fitness and thanked staff and the Census Committee for their efforts in the 2020 Census. She also offered her condolences to the Ginsburg Family.

Trustee Graham reported that Recyclefest will take place Saturday, September 26 from 8:00 am till noon. She welcomed two new Park Forest businesses, Downs Fitness and JR Photography.

Trustee Hennessy stated that yard signs are available to the winners of the Beautification Awards. She expressed her condolences to the family of Wayne Simpson, a long time crossing guard at Century 21 School. Trustee Hennessy said Justice Ginsberg was a champion for justice, may she rest in peace and justice.

Trustee Herron said Recreation and Parks Commission met Tuesday, September 15. There is a Glo-stick walk planned for Saturday, October 3. Mayor Vanderbilt added that C-M 201U is providing free meals for children under 18 at Talala schools; check their website for details.

Manager Mick introduced Peter Reinhofer who gave a PowerPoint presentation giving a project overview on the Forest Boulevard project. This would include replacing deteriorating roadways along Forest and Norwood Boulevards, adding crosswalks for pedestrians, bicycles and multi-use paths. Also included are enhanced bus stop shelters, improved existing intersections and enhanced street parking in some areas. Engineers have coordinated with IDOT on requirements, CMAP for traffic volumes and analysis, and various surveys and studies. Also included were various intersection alternatives, green spaces and landscaping, and stop control placements. He noted funding sources including Invest in Cook County and other potential resources as this project moves from engineering design to ultimate construction.

Mayor Vanderbilt asked if there were any questions or comments. Trustee Woods was glad to hear the bikers, walkers, and drivers were all addressed in the presentation. Trustee Hennessy asked if a roundabout was a preferred option, Mr. Reinhofer explained a mini roundabout or t-stop could be used at one of the intersections. Mayor Vanderbilt asked if a T intersection would

bring more traffic downtown, Mr. Reinhofer said yes, a T intersection would be best at two of the intersections. The project would enhance transportation experience for bus riders, bicyclists, pedestrians, and drivers. The Mayor and Manager thanked Mr. Reinhofer for his presentation.

Manager Mick introduced Director Gunther to talk about Thorn Creek Nature Preserve Commission. Director Gunther gave an overview of Thorn Creek and Park Forest since 1974. He talked about how the land was acquired, the diversity of the forests, and the Thorn Creek Nature Center. He encouraged residents to visit the Nature Center and to enjoy the hiking trails. Thorn Creek Woods Nature Preserve is managed by the Thorn Creek Nature Preserve Management Commission which are appointed members of the land holding agencies and members of the Friends of Thorn Creek. As part of the agreement, the Nature Center is maintained by Park Forest and the grounds and woods are maintained by the Forest Preserve District of Will County. Director Gunther gave an overview of the annual budget set by the Commission which includes expenses and funding resources. It is valuable resource to all residents that has been maintained due to the cooperation of Park Forest and other agencies. Mayor Vanderbilt asked the Board if there were any questions. He thanked Director Gunther for his educational presentation.

Citizens Comments, Observations, Petitions*

As per the agenda posting, public comments were to be sent to Manager Mick by 3p.m. of the day of the meeting and would be read at the meeting. None were received. (See below)

Motion: Approval of Consent

CONSENT:

MOVED that the Consent Agenda and each item contained therein be hereby approved:

- 1. MOVED, that the Mayor and Board of Trustees approve the minutes of the Special Rules meeting of August 17, 2020, the Regular meeting of August 17, 2020 and the Rules meeting of September 8, 2020.**
- 2. MOVED, that the Mayor and Board of Trustees approve payment to Storm Tree Services Inc. in the amount of \$50,470 for August 10, 2020 Derecho Storm emergency work.**
- 3. MOVED, that the Mayor and Board of Trustees award the Well Maintenance Contract-Well No. 2 to Great Lakes Water Resources, in the amount of \$154,074 with an additional 15% contingency for any additional work as determined by the Village Engineer for a total cost not to exceed \$177,185.10.**
- 4. MOVED, that the Mayor and Board of Trustees authorize the Village Manager to enter into an agreement with Baxter and Woodman Engineering for storm sewer improvements near 34 Woodland Glen in the amount of \$29,084 with a \$5,000 contingency for construction engineering, if needed, for a total cost not to exceed \$34,084.**
- 5. MOVED, that the Mayor and Board of Trustees authorize the Village Manager to sign a**

contract with Bode Tree Care in the amount of \$26,493 for lot clearing in the Eastgate Neighborhood.

Approval of the consent agenda was moved by Trustee Woods and seconded by Trustee Graham. Mayor Vanderbilt asked if anyone wished any items be removed from the consent agenda for further discussion. Hearing none, a roll call vote was called by Mayor Vanderbilt on the motion to approve the consent agenda. The consent agenda was approved with the following results:

Ayes: 6
Nays: 0
Absent: 1

The consent agenda was adopted with six (6) ayes, no (0) nays and one (1) absent.

DEBATABLE:

6. Ordinance: An Ordinance Amending Ordinance No. 1633, Approving a Tax Increment Redevelopment Plan and Redevelopment Project for the Village of Park Forest Downtown Tax Increment Redevelopment Project Area by Extending the Term of the Redevelopment Plan from 23 Years to 35 Years (Final Reading)

Mayor Vanderbilt asked for a motion to approve the ordinance. Trustee Woods had a question regarding the seven entities that were required for the TIF extension. Manager Mick explained that a letter of support from each of the seven taxing bodies per state law. With a negotiated agreement resulting in the Intergovernmental Agreement of June, 2019, with Rich Township School District 277, any future increments generated from Legacy Square would be shared with all the taxing bodies through the life of the extension. This would be effective January 2, 2021 through the next twelve years. The TIF increment would be distributed among the seven taxing bodies and the Village of Park Forest.

Move for adoption of the ordinance was motioned by Trustee Hardy and seconded by Trustee Herron. The ordinance was moved and seconded to adopt this ordinance at final reading. Mayor Vanderbilt asked if there were any questions or comments. None being heard, he called for a roll call vote by Clerk McGann. The ordinance was approved following a roll call vote with the following results:

Ayes: 6
Nays: 0
Absent: 1

The ordinance was adopted with six (6) ayes, no (0) nays, and one (1) absent.

7. Ordinance: An Ordinance Approving a Zoning Text Amendment to Article III-4.C.3 of the Unified Development Ordinance to Amend the Use Standards for Chicken Coops in the Village of Park Forest, Illinois (Final Reading)

Move for adoption of the ordinance was motioned by Trustee Woods and seconded by Trustee Hardy. The ordinance was moved and seconded to adopt this ordinance at final reading. Mayor Vanderbilt asked if there were any questions or comments. None being heard, he called for a roll

call vote by Clerk McGann. The ordinance was approved following a roll call vote with the following results:

Ayes: 6
Nays: 0
Absent: 1

The ordinance was adopted with six (6) ayes, no (0) nays, and one (1) absent.

8. Ordinance: An Ordinance Authorizing the sale of Real Estate commonly known as 336 Early Street in the Village of Park Forest, Cook and Will Counties, Illinois (First Reading)

This item has had first reading and will be on the agenda for discussion at the next rules meeting.

9. Ordinance: An Ordinance Authorizing the sale of Real Estate commonly known as 305 Sauganash Street in the Village of Park Forest, Cook and Will Counties, Illinois (First Reading)

This item has had first reading and will be on the agenda for discussion at the next rules meeting.

Adjournment

This concluded the regular Board meeting.

There being no further business. Mayor Vanderbilt called for a motion to adjourn. Motion was made by Trustee Herron, seconded by Trustee Graham and passed unanimously by roll call vote. The meeting was adjourned following a roll call vote with the following results:

Ayes: 6
Nays: 0
Absent: 1

The meeting was adjourned with six (6) ayes, no (0) nays, and one (1) absent.

Mayor Vanderbilt adjourned the regular meeting at 8:10 p.m.

Respectfully submitted,
Sheila McGann
Village Clerk

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AGENDA BRIEFING

DATE: October 6, 2020

TO: Mayor Jonathan Vanderbilt
Board of Trustees

FROM: Chief of Police Christopher B. Mannino

RE: A Resolution Establishing Trick-or-Treating Hours in the Village of Park Forest

BACKGROUND/DISCUSSION:

The Village historically sets Halloween trick-or-treating hours via resolution. The attached resolution sets the hours for this year's trick-or-treating as 2:00 PM to 5:00 PM on Saturday, October 31, 2020.

SCHEDULE FOR CONSIDERATION:

This item will appear on the Consent Agenda of the Regular Board Meeting on October 19, 2020 for Board discussion, consideration and approval.

RESOLUTION No. _____

**A RESOLUTION
ESTABLISHING TRICK-OR-TREATING HOURS
IN THE VILLAGE OF PARK FOREST**

WHEREAS, the Village of Park Forest recognizes the annual tradition of Halloween; and

WHEREAS, this tradition will again be recognized on Saturday, October 31, 2020; and

WHEREAS, in the interest of public safety, the Village of Park Forest encourages all parents to accompany their children during the specific hours established for the purpose of “trick-or-treating” and ensure costumes allow for clear field of vision for the child and visibility of the child for motorists; and

WHEREAS, in the interest of public health, due to the ongoing pandemic of COVID-19 the Village of Park Forest encourages trick-or-treating in same-household groups only and to practice social distancing while trick-or-treating and while enjoying all holiday festivities; and

NOW, THEREFORE BE IT RESOLVED by the Village of Park Forest that “Trick-or-Treating” will be permissible between the hours of 2:00 p.m. and 5:00 p.m. on Halloween, Saturday, October 31, 2020.

Passed this _____ day of October, 2020.

APPROVED:

ATTEST:

Mayor

Village Clerk

MEMORANDUM

DATE: September 30, 2020

TO: Mayor Jonathan Vanderbilt
Village Board of Trustees

FROM: Sandra Zoellner
Assistant Director of Economic Development and Planning

RE: Consideration of an Economic Development Incentive Agreement and Resolution Supporting a Cook County Class 8 Incentive for 30 North Street

Applicant: Blaze Popovski
Windland Inc.
12500 S Cicero
Alsip, IL 60803

INTRODUCTION

T.L. Swint Industries, owners of 30 North Street since 1997, listed the property for sale. They utilized a real estate sales format similar to an auction and solicited offers by a fixed date. The seller accepted an offer of \$330,000 from Windland Inc. Windland's offer is contingent to approval of this Economic Development Incentive request and adoption of a Resolution authorizing a Cook County Class 8 property tax incentive.

BACKGROUND

Located on 1.99 acres, the 12,920 square foot building was completed in 1995 and leased to Chicago Tribune Corporation. The Tribune moved the circulation department from a leased location in Steger, IL. They used the property to fold and distribute newsprint material. Per T.L. Swint's 2020 Park Forest business registration application, there were three employees at the property. The lease with the Chicago Tribune ends September 30, 2020.

COOK COUNTY CLASS 8 PROPERTY TAX INCENTIVE

Cook County offers a tax incentive, known as the Class 8 incentive, which is designed to encourage property owners to undertake new construction, or substantial rehabilitation or reutilization of abandoned buildings for commercial purposes. The Class 8 incentive assesses qualifying real estate at a reduced assessment level for a period of 12 years from the date that new construction or substantial rehabilitation is completed and reassessed or, in the case of abandoned property, from the date of substantial reoccupation. For commercial and industrial property, the assessment is reduced from 25 percent to 10 percent of market value for the first 10 years, to 15 percent in year 11 and 20 percent in year 12. The incentive is renewable with the Village's support.

Because Park Forest is located in both Rich and Bloom Townships, the only qualifier for the Cook County Class 8 incentive is support of the municipality. If the EDAG supports the requested property tax incentive, the Village Board will be asked to approve a Resolution stating its support for the applicant's request of the County incentive. The property owner is then responsible for submitting a formal application to the Cook County Assessor for this incentive.

EVALUATION

The members of the Economic Development Advisory Group reviewed the application at their September 16, 2020 meeting and interviewed the applicant and representative of their attorney. Staff's memo to the EDAG as well as a memo from the EDAG Chairman Phillip Perkins are included for your review. Staff and the EDAG request that the Board consider the request submitted by Blaze Popovski for a Cook County Class 8 incentive and adopt a Resolution showing their support of the application.

Because the property has not been vacant or abandoned for two consecutive years, this request relies on special circumstances. The property is not move-in ready for the proposed use, the proposed modifications (relocating sprinklers, modifying overhead doors, and enhancing the parking lot) are the basis of qualifying for the special circumstance.

EDAG recommended consideration of the Incentive with the following conditions, which are outlined in the Economic Development Incentive Agreement.

1. Shall operate a leasing dealership warehouse that employs fifteen (15) full-time employees by the start of the fifth year
2. When hiring to either fill existing jobs or newly created jobs at the facility, Applicant shall offer the jobs at the Project to residents of Park Forest. Starting the third year, applicant shall maintain employment of no less than five (5) residents of Park Forest during the term of this Agreement.
3. The Park Forest residents employed in blue collar/skilled labor field shall be paid no less than \$15 p/hour each and those employed in white collar/office fields shall be paid not less than \$20 p/hour.
4. All the positions are full time and will have additional paid fringe benefits.
5. Repair and rehabilitate the Property consistent with all applicable codes and laws, by investing at least \$170,000 in the sprinklers, overhead doors, office and parking lot within one year of the effective date.
6. Applicant committed to Corporate Responsibility and Community Engagement for the term of the Agreement, which includes providing internships/apprenticeship opportunities, collaborating with complementary businesses in Park Forest, attending and participating in business breakfasts, and engaging with the logistics program at Governors State University.
7. The Applicant committed to undertaking Sustainability initiatives, including ComEd and Nicor utilities audits and sharing utility bills with the Sustainability Coordinator. Most notably they have committed to a permeable paver parking lot expansion to prevent adding to storm water run-off.
8. The Agreement is tied to the Class 8 incentive in that if the business closes in the first 10 years of operation, repayment of one calendar year of the tax benefit derived from the incentive will be required.
9. The Agreement is tied to the Class 8 incentive in that if the business fails to meet hiring promises – number of employees, number of employees living in Park Forest, wages and benefits, and percentage of minority hires, the tax benefit can be revoked.

Mr. Popovski, the applicant, will be on hand to answer any questions the Board may have.

Attached is the Economic Development Incentive Agreement, the Resolution Recommending a Cook County Class 8 Incentive, a memorandum from Phil Perkins, the EDAG Chairperson, and the EDAG Agenda item.

RECOMMENDATION: Adopt a Resolution authorizing the Cook County Class 8 Property Tax Assessment incentive for 30 North Street and approve an Economic Development Incentive Agreement, and authorize the Village Manager to execute the Economic Development Incentive Agreement.

SCHEDULE FOR CONSIDERATION: This item will appear on the agenda of the Regular Meeting of October 19, 2020 for Board approval.

**SUPPLMENTAL INFORMATON FOR
APPLICATION TO VILLAGE OF PARK FOREST
FOR ECONOMIC DEVELOPMENT INCENTIVE**



TO: Village of Park Forest
350 Victory Drive
Park Forest, IL 60466
ATTN: Economic Development and Planning Department

FROM: Adam E. Dotson, Dir. of Economic Dev. (Company Representative and Title)
Sandrck Law Firm (Company Name)

A description of the nature of the project (acquisition of building, new construction, rehabilitation, business expansion or development, use, users committed to date, etc.)

WindLand Leasing, LLC wishes to purchase 30 North Street where they would open a truck and trailer leasing dealership. This is an expansion of their operation where they have integrated other logistics related businesses that benefit their customers. They plan to make improvements including the expansion of the parking lot.

SIC or NAICS Code: _____

Is this a U.S. Corporate Headquarters? Yes ___ No X

Will the property site be leased or owned? owned

Lessor of any site must be a party to the Incentive Agreement.

Contact Person: _____

Name/Address of Company: _____

An explanation of why the financial incentive is necessary for this project

Reason for Incentive Request: The location is ideal for the business, but the property tax liability is much higher than other surrounding communities. In order for our group to make the improvements needed, the taxes need to be stabilized under a Class 8 Tax Incentive.

Does the company plan to employ, either directly or indirectly, at all times covered by the agreement, contractors and local labor at the prevailing wage in Cook County, Illinois, for construction, rehabilitation and renovation, for the duration of the incentive? Yes No

Do the company's contractors and all subcontractors plan to participate in apprenticeship and training programs approved and registered with the United States Department of Labor's Bureau of Apprenticeship and Training, or any successor entity, to the extent that such programs are reasonably available within the contractor's or subcontractor's employees' trade or trades? Yes No

What sustainable practices do you use or plan to use at 30 North Street?

Any environmental health practices to improve operations like recycling, paperless where practical, possibly motion sensors for interior lighting and other activities related.

What improvements to the building (in terms of making the property more sustainable) will the company be making – such as LED lights, solar, low flow faucets, energy efficient HVAC, recycled carpet, low and zero VOC paints, staff garden, rain garden, etc.?

We will be looking at rain gardens, a staff garden, and LED lighting

Is the company committed to community involvement and corporate giving? Yes No
If "yes", please cite examples.

We will participate in professional days for students, sponsor certain civic activities and find ways to foster growth for truck drives in the area.

Projected Value of the Incentive over 12 years

For Estimation Purposes Only				
All Approximates	Without Incentive	With Class 6b or 8	Annual Value of Incentive	Value of Incentive over 12 years
Fair Market Value	\$318,500.00	\$318,500.00		
Industrial	0.25	0.1		
Assessed Value	\$79,625.00	\$31,850.00		
Multiplier	2.9	2.9		
Equalized Assessed Value	\$230,912.50	\$92,365.00		
Tax Rate	0.37	0.37		
Est. Property Taxes	\$85,437.63	\$34,175.05	\$51,262.58	\$671,539.73

ATTACH: Documentation of the business' financial stability and ability to complete a successful project.

A detailed development pro forma for the project

Total investment in new machinery and equipment, if any, within the first three (3) years:

\$ 0

Total new investment in land, building, and improvements (Initially):

Acquisition Cost	\$ <u>330,000</u>
Estimated Cost of Improvements:	\$ <u>170,000</u>
Total Investment in Land, Building, and Improvements:	\$ <u>500,000</u>

A description of the impact of the proposed project on the Village of Park Forest

Total Jobs Retained/Created, Average Wages, and Total Payroll and at Full Capacity:

Total Jobs Retained/Created, Average Wages, and Total Payroll and at Full Capacity:				
	Year 1	Year 2	Year 3	Full Capacity
# of Employees Retain/Transfer	5			
NUMBER OF NEW JOBS CREATED:	1	3	3	10
# of New Full-time Employees	1	3	3	10
# of New Part-time Employees	0	0	0	0
TOTAL # of Employees	6	9	12	15
Average Wage (blue collar)	\$ 31,200			
Average Wage (white collar)	\$ 41,500			
Employee Benefits:	\$ figure not provided, but provides benefits			
Total Payroll (10 new jobs)	\$ 31,200	145,600	249,600	384,800

	<u>FULL-TIME</u>	<u>PART-TIME</u>
Health Insurance	<u>Yes</u> or No	Yes or No
Retirement	<u>Yes</u> or No	Yes or No
Tuition Reimbursement	<u>Yes</u> or No	Yes or No

Does the company have a plan or policies intended to employ Park Forest residents, promote the growth and development of minority employment, and minority/women business enterprises? If so, please cite your plans, policies, and practices regarding this project. Yes x No

Our group would reach out to the County's workforce development department to look for candidates. Also, work with local colleges to seek candidates through job fairs.



**Economic Development
Advisory Group**

Chairperson
Phillip Perkins

Vice Chairperson
Bree Breedlove

Members
Margaret Banks
Mercedes Gross
Kreshina Ingram
Mike Jordan
Maurae McCants
John V. Moore

Trustee Liaison
Joseph A. Woods

Staff Liaison
Sandra Zoellner

Secretary
Dolores Dubois

DATE: September 21, 2020

TO: Mayor Jonathan Vanderbilt
Village Board of Trustees

FROM: Phillip Perkins
EDAG Chairperson

RE: Consideration of a Resolution Supporting a Cook County Class 8
Incentive for 30 North Street

At the September 16, 2020 Economic Development Advisory Group meeting, six of eight EDAG members attended by GoToMeeting. The applicant was represented by Blaze Popsovski, Ivan Samonov, Mike Merry, JLL, and Adam Dotson, Sandrick Law Firm. Windland Leasing submitted a complete application, including the application fee of \$250.

Staff provided an overview of the application. All of the questions EDAG members had were adequately answered by the applicants. EDAG favorably reviewed the application and recommends that the Village Board and Mayor adopt a resolution recommending the Cook County Class 8 Incentive for 30 North Street.

It should be noted that the EDAG was careful to outline a variety of conditions and directed staff to establish a “clawback” clause and basis for termination of the incentive and incentive agreement with the applicant. As Chairperson, I’ve reviewed the Economic Development Incentive Agreement as drafted, and it meets the intent of the EDAG’s recommendations.

I am able to participate in the upcoming Board meeting if you have any questions of me.

Very truly yours,

Phillip Perkins
Chairperson
Economic Development Advisory Group

TO: Economic Development Advisory Group

FROM: Sandra Zoellner
Assistant Director of Economic Development and Planning

DATE: September 12, 2020

RE: Request for Development Incentive: 30 North Street
Park Forest, IL 60466
PINs: 31-25-207-027; -028; -029 & -030

Applicant: Blaze Popovski
Windland Leasing LLC
12500 S Cicero
Alsip, IL 60803

Introduction

In 1995, the building was completed and leased to Chicago Tribune Corporation. The Tribune moved the circulation department from a leased location in Steger, IL. They used the property to fold and distribute newsprint material. TL Swint Industries, owners since 1997, listed the property for sale similar to an auction, accepting offers by a fixed date. The seller accepted an offer from Windland Leasing LLC. Windland's offer is contingent to approval of this incentive request.

Background

This application was submitted by Adam Dotson, Sandrick Law firm on behalf of Blaze Popovski, principal, Windland Leasing LLC.

Blaze Popovski co-founded Impel Union, a commercial truck dealership, twelve years ago. Impel Union's was reorganized and assumed by Windland in January 2020. Windland Leasing plans to lease 3-5 year old trucks and trailers to individual truck drivers and fleets. Staff at the Park Forest location will be responsible for detailing the vehicles, minor customization, collections (delinquent accounts), accounting/payroll, and sales/leasing agents.

There are no Corporate Income Tax forms or W3s for the newly formed Windland Leasing LLC to review. Staff accepted a personal financial statement for Mr. Popovski and letter from a financial institution, which staff verified by phone call. This is an all cash purchase for \$330,000 and a commitment to make \$170,000 in modifications and renovations to accommodate the change in use. The sprinkler system will need to be moved to accommodate moving the truck cabs and trailers through the building and there will need to be modifications to the overhead doors. The applicant plans to make improvements to the office area, the parking lot (which will be consistent with the Village's Storm Water Detention and Open Space Ordinances), and they will incorporate green and sustainable initiatives consistent with the Growing Green Sustainability Plan. The applicant will coordinate ComEd and Nicor facility audits and will replace existing lights with LED lights. They will establish landscaping that is more consistent with the climate, along with a staff garden, rain garden, recycling, and go paperless where practical.

Their business will generate noise, fumes and odors consistent with a truck dealership and they will work with chemicals and solvents consistent with the industry. Generally, their use is consistent with the other vehicles services on North Street (i.e. Kennedy Auto, Make It Straight, U-haul, and Caliber Collision). There will be engine starts and stops, test drives, and wear and tear on public streets.

They would hire two people from Park Forest, IL by the end of the first full year of an executed development agreement and an additional three Park Forest residents by the end of the third year. All of their employees will have benefits (Blue Cross Blue Shield health, dental vision, simple IRA, and paid time off).

Requested Incentive

Windland requests the Village's support for the Cook County Class 8 property tax incentive. Because the property has not been vacant or abandoned for two consecutive years, this request relies on special circumstances. Because the property is not move-in ready for the proposed use, the proposed modifications (relocating sprinklers, modifying overhead doors, and enhancing the parking lot) are the basis of qualifying for the special circumstance.

Cook County Class 8 Property Tax Incentive

Cook County offers a tax incentive, known as the Class 8 incentive, which is designed to encourage property owners to undertake new construction, or substantial rehabilitation or reutilization of abandoned buildings for commercial or industrial purposes. The Class 8 incentive assesses qualifying real estate at a reduced assessment level for a period of 12 years from the date that new construction or substantial rehabilitation is completed and initially reassessed or, in the case of abandoned property, from the date of substantial reoccupation. For industrial property, the assessment is reduced from 25 percent to 10 percent of market value for the first 10 years, to 15 percent in year 11 and 20 percent in year 12. The Class 8 is renewable.

Because Park Forest is located in Rich and Bloom Townships, the only qualifier for the Cook County Class 8 incentive is the support of the municipality. This special allowance is made for the five townships targeted by the South Suburban Tax Reactivation Program (also includes Bremen, Calumet, and Thornton Townships). If the Village supports the requested property tax incentive, the Village Board will be asked to approve a resolution stating its support for the County incentive. The property owner is then responsible for submitting a formal application to Cook County for this incentive.

Evaluation Criteria

All development proposals or requests for financial incentives shall be evaluated based upon the following criteria. The potential for receiving development incentives is available to private businesses based upon the following criteria. Staff worked with the applicant and their representatives for the following replies:

Location of development. - *The property is located in the Business Park, an area designated for economic development incentives.*

Types and number of jobs created. – *The applicant proposes to bring five employees from the Alsip dealership and create ten new jobs. Generally, the timing, category and wages for the ten new jobs are:*

1 employee by the end of this year (General labor \$15.00)
3 employees by the end of 2021 (General labor \$15.00) (1 Technician \$20.00) (Accounting \$20.00)
3 employees by the end of 2023 (General labor \$15.00) (1 Technician \$20.00) (Admin Assistant \$15.00)
3 employees by the end of 2025 (General labor \$15.00) (1 Technician \$20.00) (Accounting \$20.00)

Annual salary for the \$15 p/hr job is \$31,200. Annual salary for the \$20p/hr jobs is \$41,600. Total estimated payroll over 12 years is \$3,799,000. If the EDAG recommends that five positions are filled by Park Forest residents, then half the payroll value is \$1,899,500.

Tax benefits (property and/or sales) to the Village. - *This application may have preempted a formal vacancy appeal by the owner. Consequently, there may have been less tax revenue with a vacancy appeal. However, this request reduces property tax revenue that all of the taxing bodies are receiving and will receive. Each year, the taxing districts would forgo approximately \$51,300 from this property. The Village portion is approximately \$20,010. This means that the taxes shift to all of the other tax payers. New sales tax revenue would be negligible and incidental. Because there is no property tax benefit and minimal sales tax derived from this application, staff recommends that the revenue loss be off-set by the applicant committing to dedicate employment for Park Forest residents.*

Consistency with preferred concepts. – *The applicant's business is complementary to Road Runner Truck Driving School, and the newly established Supply Chain Innovation Center and Business Incubator (SCICBI) at Governors State University. Also, there is a long held belief that when a south suburban airport opens, that logistics related industries will proliferate in the area.*

Community benefits such as sponsorship of local and/or regional events, attending and /or participating in Village sponsored business events; supporting workforce development goals of the region, and hiring locally. – *Mr. Popovski expressed a willingness to participate in local or regional economic development initiatives – attend CSEDC meeting, Park Forest Quarterly business breakfast, provide internships, donate to the food pantry, provide internships for local students, sponsor a school activity and engage with SCICBI at GSU.*

The development must be something that is of a public benefit (see footnote 1) to the Village. Foot note (1) Public benefit means that a proposed development will result in increased tax revenue, desired additional employment or have an identifiable effect of stimulating further and additional desired economic development which outweighs the proposed incentive to be provided by the Village. – *A conservative estimate of new payroll attributable to Park Forest residents is approximately \$158,290 annually or roughly \$31,655 individually.*

The impact of a proposed development on existing businesses in the Village shall be evaluated when considering the use of incentives for the new development. – *There will be additional vehicle traffic, including test drives of the trucks. Windland will honor the designated truck route.*

The assisted business must have the potential to grow or expand and/or the potential of attracting other related positive development. – *The applicant is aware of Road Runner Truck Driving School and believes that a relationship can be built between the school, the students/graduates and Windland.*

It is the Village's preference that incentive funding be directed toward public improvements whenever possible. (See footnote 2.) Public Improvements means Village owned and maintained water mains, hydrants and other necessary works and appurtenances for providing water service; sanitary sewers or other instrumentalities or appurtenances for providing sanitary sewer service; sidewalks, curbs, gutters, streets, off-street parking lots, culverts, bridges, or viaducts; drains, sewers and appurtenances for providing storm water drainage; traffic signs, signals, lights and lighting; poles, posts, wires, conduits, lamps and other appurtenances providing for street lighting; parks, parkways and recreational paths; and acquisition of any and all property, easements and rights of way which may be necessary to accommodate such improvements. – *This criteria is not applicable as the property is fully developed, has public services; and, the applicant is not asking the Village for funding.*

The amount of the incentive must be recaptured within a reasonable time period based upon the industry. – *Using today's property value, rate and multiplier the incentive value is approximately \$671,500 for the twelve year term of the Class 8 (see pg. 8). The Village's portion is approximately \$261,885. A viable recapture method is to require that a certain number of jobs are filled by Park Forest residents. Using estimated wage information provided by the applicant, staff recommends that no less than 5 full-time jobs be dedicated to Park Forest residents for the duration of the incentive. Over twelve years, 5 full-time jobs account for approximately \$1,899,500 in new payroll. The applicant also committed to \$170,000 for renovation costs (pg. 9). Sum total, in exchange for a property tax reduction of about \$671,500 over 12 years, Mr. Popovski is minimally committing \$2,069,000 (rehab and 5 jobs), which translates to \$3.08 of investment for \$1 of property tax reduction. Keep in mind all of the property valuation, property tax projection figure, and payroll figures are estimates. The recapture factor did not take into account the five transferred jobs or the other five new jobs.*

Recommendation

The Economic Development Advisory Group should consider this request for a property tax incentive and make a recommendation to the Board of Trustees. This item will be presented to the Board for their consideration at the September 28, 2020 Rules and Regular meetings.



VILLAGE OF PARK FOREST, ILLINOIS
APPLICATION FOR DEVELOPMENT INCENTIVE

DEPARTMENT OF ECONOMIC DEVELOPMENT AND PLANNING
350 VICTORY DRIVE • PARK FOREST, IL 60466 • 708/283-5623

1. Name and address of Business/Applicant

Name of Business: WindLand Leasing, LLC
 Current Address: 12500 S. Cicero Avenue, Alsip, IL
 Contact Person: Blaze Popovski
 Title: Owner
 Telephone: 630 863-6000
 E-mail: blazepopovski@gmail.com

2. Type of Project:

Retail	<input type="checkbox"/>	Office	<input checked="" type="checkbox"/>	Industrial	<input type="checkbox"/>	Sustainable	<input type="checkbox"/>
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3. Description of Business (currently and as proposed): Truck and Trailer Leasing

4. Form of Organization:

Sole Proprietor	<input type="checkbox"/>	Illinois	<input type="checkbox"/>	Date:
General Partnership	<input type="checkbox"/>	Other State	<input type="checkbox"/>	
Corporation	<input type="checkbox"/>	Name:		
LLC	<input checked="" type="checkbox"/>			
Other:	<input type="checkbox"/>	Private	<input type="checkbox"/>	
		Public	<input type="checkbox"/>	

5. Is the company wholly or partly owned by any other company?

Yes	<input type="checkbox"/>
No	<input checked="" type="checkbox"/>

If yes, please explain _____

6. Development Incentive(s) Requested:

Village of Park Forest	<input type="checkbox"/>
Sign Grant	<input type="checkbox"/>
Sale Tax Sharing	<input type="checkbox"/>
Will County Tax Abatement	<input type="checkbox"/>
Cook County Class 8	<input checked="" type="checkbox"/>
Tax Increment Finance	<input type="checkbox"/>
Land Write Down	<input type="checkbox"/>
Cook County – other Class	<input type="checkbox"/>
Name:	

7. Project Description:

Location or Address: 30 North Street

Property Index Number(s): 31-25-207-027 thru 030

Site Size: 1.99 acres Building Size: 12,920

New construction: _____ Number of employees: _____

Number of new employees: 15-20 Temporary construction jobs: 15

Describe impact of the proposed project on the Village. Project will create jobs, have a symbiotic relationship with the truck driving school, be engaged in the business community, look for opportunities to improve the investment and occupying a building that has a higher and better use than the last user.

8. Signature and Title of Person Completing Application


Dir. of Econ. Dev SLF

Describe relationship to business (owner, agent, etc.) Agent

9. Based on the attached Development Incentive Policy, attach exhibits which include the following information:

- a. A description of the nature of the project (acquisition of building, new construction, rehabilitation, business expansion or development, sustainable improvements, use, users committed to date, etc.)
- b. An explanation of why the financial incentive is necessary for this project
- c. An explanation of how this project meets the Evaluation Criteria (p. 4) described in the Development Incentives Policy
- d. A detailed development pro forma for the project
- e. A description of the impact of the proposed project on the Village
- f. Documentation of the business' financial stability and ability to complete a successful project. Accepted forms of documentation described in the Development Incentive Policy.

For Staff use only:

Date Received			
Complete			
Incomplete			
Approved by EDAG		Denied by EDAG	
Approve by Board of Trustees			

**SUPPLMENTAL INFORMATON FOR
APPLICATION TO VILLAGE OF PARK FOREST
FOR ECONOMIC DEVELOPMENT INCENTIVE**



TO: Village of Park Forest
350 Victory Drive
Park Forest, IL 60466
ATTN: Economic Development and Planning Department

FROM: Adam E. Dotson, Dir. of Economic Dev. (Company Representative and Title)
Sandrick Law Firm (Company Name)

A description of the nature of the project (acquisition of building, new construction, rehabilitation, business expansion or development, use, users committed to date, etc.)

WindLand Leasing, LLC wishes to purchase 30 North Street where they would open a truck and trailer leasing dealership. This is an expansion of their operation where they have integrated other logistics related businesses that benefit their customers. They plan to make improvements including the expansion of the parking lot.

SIC or NAICS Code: _____

Is this a U.S. Corporate Headquarters? Yes _____ No X

Will the property site be leased or owned? owned

Lessor of any site must be a party to the Incentive Agreement.

Contact Person: _____

Name/Address of Company: _____

An explanation of why the financial incentive is necessary for this project

Reason for Incentive Request: The location is ideal for the business, but the property tax liability is much higher than other surrounding communities. In order for our group to make the improvements needed, the taxes need to be stabilized under a Class 8 Tax Incentive.

Does the company plan to employ, either directly or indirectly, at all times covered by the agreement, contractors and local labor at the prevailing wage in Cook County, Illinois, for construction, rehabilitation and renovation, for the duration of the incentive? Yes No

Do the company's contractors and all subcontractors plan to participate in apprenticeship and training programs approved and registered with the United States Department of Labor's Bureau of Apprenticeship and Training, or any successor entity, to the extent that such programs are reasonably available within the contractor's or subcontractor's employees' trade or trades? Yes No

What sustainable practices do you use or plan to use at 30 North Street?

Any environmental health practices to improve operations like recycling, paperless where practical, possibly motion sensors for interior lighting and other activities related.

What improvements to the building (in terms of making the property more sustainable) will the company be making – such as LED lights, solar, low flow faucets, energy efficient HVAC, recycled carpet, low and zero VOC paints, staff garden, rain garden, etc.?

We will be looking at rain gardens, a staff garden, and LED lighting

Is the company committed to community involvement and corporate giving? Yes No
If "yes", please cite examples.

We will participate in professional days for students, sponsor certain civic activities and find ways to foster growth for truck drives in the area.

Projected Value of the Incentive over 12 years

For Estimation Purposes Only				
All Approximates	Without Incentive	With Class 6b or 8	Annual Value of Incentive	Value of Incentive over 12 years
Fair Market Value	\$318,500.00	\$318,500.00		
Industrial	0.25	0.1		
Assessed Value	\$79,625.00	\$31,850.00		
Multiplier	2.9	2.9		
Equalized Assessed Value	\$230,912.50	\$92,365.00		
Tax Rate	0.37	0.37		
Est. Property Taxes	\$85,437.63	\$34,175.05	\$51,262.58	\$671,539.73

ATTACH: Documentation of the business' financial stability and ability to complete a successful project.

A detailed development pro forma for the project

Total investment in new machinery and equipment, if any, within the first three (3) years:

\$ 0

Total new investment in land, building, and improvements (Initially):

Acquisition Cost	\$ <u>330,000</u>
Estimated Cost of Improvements:	\$ <u>170,000</u>
Total Investment in Land, Building, and Improvements:	\$ <u>500,000</u>

A description of the impact of the proposed project on the Village of Park Forest

Total Jobs Retained/Created, Average Wages, and Total Payroll and at Full Capacity:					
	Year 1	Year 2	Year 3	Full Capacity	
# of Employees Retain/Transfer	5				
NUMBER OF NEW JOBS CREATED:	1	3	3	10	
# of New Full-time Employees	1	3	3	10	
# of New Part-time Employees	0	0	0	0	
TOTAL # of Employees	6	9	12	15	
Average Wage (blue collar)	\$ 31,200				
Average Wage (white collar)	\$ 41,500				
Employee Benefits:	\$ figure not provided, but provides benefits				
Total Payroll					
(10 new jobs)	\$ 31,200	145,600	249,600	384,800	

	<u>Full-time</u>	<u>Part-time</u>
Health Insurance	Yes or No	Yes or No
Retirement	Yes or No	Yes or No
Tuition Reimbursement	Yes or No	Yes or No

Does the company have a plan or policies intended to employ Park Forest residents, promote the growth and development of minority employment, and minority/women business enterprises? If so, please cite your plans, policies, and practices regarding this project. Yes x No

Our group would reach out to the County's workforce development department to look for candidates. Also, work with local colleges to seek candidates through job fairs.

Property Characteristics for PIN: [Back to Search Results](#)

31-25-207-030-0000



PROPERTY ADDRESS

30 NORTH ST
 PARK FOREST
 60466
 Township: RICH

MAILING ADDRESS

T L SWINT INDUSTRIES
 PO BOX 277
 PALATINE, IL 60078

PROPERTY CHARACTERISTICS

CURRENT INFORMATION

Tax Year 2019 Assessed Value: 9,072
 Most Recent Assessment Information: 9,072 (2019 Board Final)
 Estimated Property Value:
 Lot Size (SqFt): 12,168
 Building (SqFt):
 Property Class: 5-93
 Tax Rate: 37.326
 Tax Code: 32021

TAX BILLED AMOUNTS & TAX HISTORY

2019: \$9,874.22 Paid in Full
 2018: \$9,516.39 Paid in Full
 2017: \$9,457.83 Payment History
 2016: \$8,749.82 Payment History
 2015: \$8,550.42 Payment History
 *(1st Install Only)

EXEMPTIONS

2019: 0 Exemptions Received
 2018: 0 Exemptions Received
 2017: 0 Exemptions Received
 2016: 0 Exemptions Received
 2015: 0 Exemptions Received

APEALS

2019: Not Available
 2018: Appeal Information
 2017: Appeal Filed
 2016: Appeal Information
 2015: Appeal Information

REFUNDS AVAILABLE

No Refund Available

TAX SALE (DELINQUENCIES)

2019: Tax Sale Has Not Occurred
 2018: Tax Sale Has Not Occurred
 2017: No Tax Sale
 2016: No Tax Sale
 2015: No Tax Sale

DOCUMENTS, DEEDS & LIENS

0605317009 - RELEASE - 02/22/2006
 0605317008 - RELEASE - 02/22/2006
 0021210148 - ASSIGNMENT - 11/01/2002
 0021210147 - MORTGAGE - 11/01/2002
 98169279 - RELEASE - 03/04/1998

All years referenced herein denote the applicable tax year (i.e., the year for which taxes were assessed). Parcels may from time to time be consolidated or subdivided. If information regarding a particular PIN appears to be missing for one or more tax years, it is possible that the PIN has changed due to a consolidation or subdivision. Users may contact the Cook County Clerk's Office for information regarding PIN lineage. Users should also note that the information displayed on this site does not include special assessments (which are billed and collected by municipalities) or omitted taxes (which are assessed on an ad hoc basis by the Cook County Assessor's Office). Please direct inquiries regarding the status of special assessments to your municipality. Questions regarding omitted taxes should be directed to the Assessor's Office.

Note: This printout cannot be used as a tax bill.

Property Characteristics for PIN: [Back to Search Results](#)

31-25-207-029-0000



PROPERTY ADDRESS

30 NORTH ST
PARK FOREST
60466
Township: RICH

MAILING ADDRESS

T L SWINT INDUSTRIES
PO BOX 277
PALATINE, IL 60078

PROPERTY CHARACTERISTICS

CURRENT INFORMATION

Tax Year 2019 Assessed Value: 34,485
Most Recent Assessment Information: 34,485 (2019 Board Final)
Estimated Property Value:
Lot Size (SqFt): 31,200
Building (SqFt):
Property Class: 5-93
Tax Rate: 37.326
Tax Code : 32021

TAX BILLED AMOUNTS & TAX HISTORY

2019: \$37,534.28 Paid in Full
2018: \$36,173.66 Paid in Full
2017: \$35,951.23 Payment History
2016: \$34,629.36 Payment History
2015: \$33,840.87 Payment History
*=(1st Install Only)

EXEMPTIONS

2019: 0 Exemptions Received
2018: 0 Exemptions Received
2017: 0 Exemptions Received
2016: 0 Exemptions Received
2015: 0 Exemptions Received

APPEALS

2019: Not Available
2018: Appeal Information
2017: Appeal Filed
2016: Appeal Information
2015: Appeal Information

REFUNDS AVAILABLE

No Refund Available

TAX SALE (DELINQUENCIES)

2019: Tax Sale Has Not Occurred
2018: Tax Sale Has Not Occurred
2017: No Tax Sale
2016: No Tax Sale
2015: No Tax Sale

DOCUMENTS, DEEDS & LIENS

0605317009 - RELEASE - 02/22/2006
0605317008 - RELEASE - 02/22/2006
0021210148 - ASSIGNMENT - 11/01/2002
0021210147 - MORTGAGE - 11/01/2002
98169279 - RELEASE - 03/04/1998

All years referenced herein denote the applicable tax year (i.e., the year for which taxes were assessed). Parcels may from time to time be consolidated or subdivided. If information regarding a particular PIN appears to be missing for one or more tax years, it is possible that the PIN has changed due to a consolidation or subdivision. Users may contact the Cook County Clerk's Office for information regarding PIN lineage. Users should also note that the information displayed on this site does not include special assessments (which are billed and collected by municipalities) or omitted taxes (which are assessed on an ad hoc basis by the Cook County Assessor's Office). Please direct inquiries regarding the status of special assessments to your municipality. Questions regarding omitted taxes should be directed to the Assessor's Office.

Note: This printout cannot be used as a tax bill.

31-25-207-028-0000



PROPERTY ADDRESS

30 NORTH ST
 PARK FOREST
 60466
 Township: RICH

MAILING ADDRESS

T L SWINT INDUSTRIES
 PO BOX 277
 PALATINE, IL 60078

PROPERTY CHARACTERISTICS

CURRENT INFORMATION

Tax Year 2019 Assessed Value: 7,851
 Most Recent Assessment Information: 7,851
 (2019 Board Final)
 Estimated Property Value:
 Lot Size (SqFt): 12,168
 Building (SqFt):
 Property Class: 5-90
 Tax Rate: 37.326
 Tax Code : 32021

TAX BILLED AMOUNTS & TAX HISTORY

2019: \$8,545.41 Paid in Full
 2018: \$8,235.31 Paid in Full
 2017: \$8,184.73 Payment History
 2016: \$6,342.03 Payment History
 2015: \$6,197.37 Payment History
 *=(1st Install Only)

EXEMPTIONS

2019: 0 Exemptions Received
 2018: 0 Exemptions Received
 2017: 0 Exemptions Received
 2016: 0 Exemptions Received
 2015: 0 Exemptions Received

APPEALS

2019: Not Available
 2018: Appeal Information
 2017: Appeal Filed
 2016: Appeal Information
 2015: Appeal Information

REFUNDS AVAILABLE

No Refund Available

TAX SALE (DELINQUENCIES)

2019: Tax Sale Has Not Occurred
 2018: Tax Sale Has Not Occurred
 2017: No Tax Sale
 2016: No Tax Sale
 2015: No Tax Sale

DOCUMENTS, DEEDS & LIENS

0805317009 - RELEASE - 02/22/2008
 0805317008 - RELEASE - 02/22/2008
 0021210148 - ASSIGNMENT - 11/01/2002
 0021210147 - MORTGAGE - 11/01/2002
 98169279 - RELEASE - 03/04/1998

All years referenced herein denote the applicable tax year (i.e., the year for which taxes were assessed). Parcels may from time to time be consolidated or subdivided. If information regarding a particular PIN appears to be missing for one or more tax years, it is possible that the PIN has changed due to a consolidation or subdivision. Users may contact the Cook County Clerk's Office for information regarding PIN lineage. Users should also note that the information displayed on this site does not include special assessments (which are billed and collected by municipalities) or omitted taxes (which are assessed on an ad hoc basis by the Cook County Assessor's Office). Please direct inquiries regarding the status of special assessments to your municipality. Questions regarding omitted taxes should be directed to the Assessor's Office.

Note: This printout cannot be used as a tax bill.

31-25-207-027-0000



PROPERTY ADDRESS

30 NORTH ST
 PARK FOREST
 60466
 Township: RICH

MAILING ADDRESS

T L SWINT INDUSTRIES
 PO BOX 277
 PALATINE, IL 60078

PROPERTY CHARACTERISTICS

CURRENT INFORMATION

Tax Year 2019 Assessed Value: 28,217
 Most Recent Assessment Information: 28,217
 (2019 Board Final)
 Estimated Property Value:
 Lot Size (SqFt): 31,200
 Building (SqFt):
 Property Class: 5-93
 Tax Rate: 37.326
 Tax Code: 32021

TAX BILLED AMOUNTS & TAX HISTORY

2019: \$30,712.21 Paid in Full
 2018: \$29,598.89 Paid in Full
 2017: \$29,416.82 Payment History
 2016: \$27,820.24 Payment History
 2015: \$27,186.95 Payment History
 *=(1st Install Only)

EXEMPTIONS

2019: 0 Exemptions Received
 2018: 0 Exemptions Received
 2017: 0 Exemptions Received
 2016: 0 Exemptions Received
 2015: 0 Exemptions Received

APPEALS

2019: Not Available
 2018: Appeal Information
 2017: Appeal Filed
 2016: Appeal Information
 2015: Appeal Information

REFUNDS AVAILABLE

No Refund Available

TAX SALE (DELINQUENCIES)

2019: Tax Sale Has Not Occurred
 2018: Tax Sale Has Not Occurred
 2017: No Tax Sale
 2016: No Tax Sale
 2015: No Tax Sale

DOCUMENTS, DEEDS & LIENS

0605317009 - RELEASE - 02/22/2006
 0605317008 - RELEASE - 02/22/2006
 0021210146 - ASSIGNMENT - 11/01/2002
 0021210147 - MORTGAGE - 11/01/2002
 98169279 - RELEASE - 03/04/1998

All years referenced herein denote the applicable tax year (i.e., the year for which taxes were assessed). Parcels may from time to time be consolidated or subdivided. If information regarding a particular PIN appears to be missing for one or more tax years, it is possible that the PIN has changed due to a consolidation or subdivision. Users may contact the Cook County Clerk's Office for information regarding PIN lineage. Users should also note that the information displayed on this site does not include special assessments (which are billed and collected by municipalities) or omitted taxes (which are assessed on an ad hoc basis by the Cook County Assessor's Office). Please direct inquiries regarding the status of special assessments to your municipality. Questions regarding omitted taxes should be directed to the Assessor's Office.

Note: This printout cannot be used as a tax bill.

RESOLUTION NO. R

A RESOLUTION SUPPORTING A COOK COUNTY CLASS 8 TAX ASSESSMENT CLASSIFICATION FOR 30 NORTH STREET, IN THE VILLAGE OF PARK FOREST, COOK AND WILL COUNTIES, ILLINOIS, P.I.N. 31-25-207-027-0000; 31-25-207-028-0000; 31-25-207-029-0000 and 31-25-207-030-0000

WHEREAS, the Village of Park Forest (the “Village”) desires to promote the development, attraction, retention and expansion of business and industry in the Village of Park Forest; and

WHEREAS, the Cook County Board of Commissioners has adopted the Cook County Real Property Classification Ordinance which created the Class 8 Tax Assessment Program to encourage industrial and commercial development and redevelopment in Cook County; and

WHEREAS, the Property described below is located within Rich Township, one of five townships targeted by the South Suburban Tax Reactivation Pilot Program, and is eligible for the Class 8 incentive without any application certification of the area; and

WHEREAS, pursuant to the Cook County Real Property Assessment Classification Ordinance, real estate used primarily for industrial or commercial purposes that is newly constructed, substantially rehabilitated or found abandoned and located in one of the townships targeted under the South Suburban Tax Reactivation Program may qualify for the Class 8 incentive; and

WHEREAS, the Cook County Assessor is operating under an Ordinance enacted by the Cook County Board of Commissioners, as changed from time to time; and

WHEREAS, the Village of Park Forest is a Home Rule municipality within the purview of Article VII, Section 6(a) for the Illinois Constitution (1970) and may exercise any power and perform any function pertaining to its government and affairs; and

WHEREAS, the Property housed a warehouse that will cease operations in September 2020, and has not been vacant for less than twenty-four (24) continuous months; and

WHEREAS, acquisition and revitalization of the Property is not economically feasible without the incentive; and

WHEREAS, Windland Inc., the purchaser of the Property, located at 30 North Street and identified as Property Index Number 31-25-207-027-0000; 31-25-207-028-0000; 31-25-207-029-0000 and 31-25-207-030-0000 Park Forest, Illinois (the “Property”), which is legally described on Exhibit A attached hereto and incorporated herein by reference, has requested that the Mayor and Board of Trustees grant approval for a Cook County Class 8 Tax Assessment Classification; and

WHEREAS, Windland Inc. has demonstrated that the incentive is necessary for the reoccupation and rehabilitation of the Property for a commercial truck leasing facility, and

WHEREAS, the Mayor and Board of Trustees find that special circumstances justify awarding the Class 8 incentive to this Property. Those circumstances include the purchaser's commitment to the Economic Incentive Agreement, which includes rehabilitating, updating and upgrading the warehouse to a truck leasing dealership, employing fifteen (15) full-time persons, with no fewer than five (5) employees being Park Forest residents, providing a living wage and benefits, and ensuring that the staff represent the racial make-up of Park Forest (70% of employees shall be Black and Brown) for the duration of the Economic Development Agreement attached hereto as Exhibit B, and

WHEREAS, it has been determined by the Mayor and Board of Trustees that the Cook County Class 8 for the Property will expand and further diversify the commercial tax base of the Village and will create temporary and permanent employment opportunities; and

WHEREAS, in order to promote commercial and industrial stability, enhance property values of neighboring commercial property, prevent potential blight brought on by vacancy, and add new jobs within the Village, the Mayor and Board of Trustees of the Village of Park Forest have determined that it is in the best interests of the Village to approve the Class 8 incentive for the Property; and

WHEREAS, the Mayor and Board of Trustees further find that it is in the best interests of the Village to approve the Economic Incentive Agreement attached hereto as Exhibit B.

NOW THEREFORE, BE IT RESOLVED by the Mayor and Board of Trustees of the Village of Park Forest, Cook and Will Counties, Illinois, in the exercise of the Village's home rule authority, as follows:

Section 1. The recitals set forth above are incorporated herein by reference and made a part hereof.

Section 2. That the Mayor and Board of Trustees of the Village of Park Forest, Cook and Will Counties, Illinois, find that the Class 8 incentive program allowed by an ordinance of Cook County, Illinois, is necessary for the re-occupancy of the Property and expressly support and consent to the granting of a Class 8 Tax Assessment Classification for the development proposed herein and further find that without a Class 8 Tax Assessment Classification the Property will not be redeveloped, will remain underutilized and will severely hinder revitalization efforts in the area surrounding the Property.

Section 3. The Mayor and Board of Trustees further support the Class 8 incentive for the Property based on the terms of the Economic Incentive Agreement attached hereto as Exhibit B and authorize the Village Manager and Village Clerk to execute the Economic Incentive Agreement and any other documents necessary to support implementation of the Agreement.

Section 4. If any section, paragraph, clause or provision of this resolution shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this resolution.

Section 5. All resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 6. This resolution shall be in full force and effect from and after its passage, approval and publication as provided by law.

PASSED this _____ day of _____, 2020.

APPROVED:

ATTEST:

Jonathan Vanderbilt
Village Mayor

Sheila McGann
Village Clerk

EXHIBIT A

LEGAL DESCRIPTION

Lots 7 and 8 in the Park Forest Industrial Park, a subdivision of that part of the North ½ of the Northeast ¼ lying East of Orchard Drive in Section 25, Township 35 North, Range 13, East of the Third Principal Meridian, in Cook County, Illinois.

Commonly known as: 30 North Street, Park Forest, IL 60466

PINs: 31-25-207-027-0000
 31-25-207-028-0000
 31-25-207-029-0000
 31-25-207-030-0000

EXHIBIT B

**ECONOMIC DEVELOPMENT INCENTIVE AGREEMENT
BETWEEN THE VILLAGE OF PARK FOREST AND ELEGANCE USA, INC.**

**ECONOMIC DEVELOPMENT INCENTIVE AGREEMENT
BETWEEN THE VILLAGE OF PARK FOREST AND WINDLAND INC.**

THIS ECONOMIC DEVELOPMENT INCENTIVE AGREEMENT (the “Agreement”) dated the _____ day of _____, 2020 (“Effective Date”), by and between the Village of Park Forest, an Illinois home rule municipal corporation (hereinafter referred to as “Village”), and Windland Inc., (hereinafter referred to as “Applicant”).

RECITALS

WHEREAS, the Village is a home rule municipality pursuant to Section 6(a) of Article VII of the Constitution of the State of Illinois and is authorized to exercise and perform any function pertaining to its government and affairs.

WHEREAS, Applicant, plans to acquire 30 North Street, PIN 31-25-207-027-0000; 31-25-207-028-0000; 31-25-207-029-0000 and 31-25-207-030-0000, (“Property”), an industrial property and has requested a Cook County Class 8 property tax incentive; and

WHEREAS, the Village desires to induce Applicant to hire no less than five (5) Park Forest residents and create fifteen (15) new full-time jobs for the project (“Project”) to be developed on the Property; and

WHEREAS, this Agreement is made in the best interests of the Village; and

WHEREAS, the Village has taken all necessary corporate action to approve this Agreement; and

WHEREAS, Applicant has taken all necessary action to approve this Agreement.

**ARTICLE I
RECITALS**

1.1. Recitals Incorporated. The representations set forth in the foregoing recitals are a material part of this Agreement and are hereby incorporated into and made a part of this Agreement as though they were fully set forth in this Article I and constitute representations, warranties and agreements of the respective parties hereto.

**ARTICLE II
CONDITIONS PRECEDENT TO THE UNDERTAKINGS
ON THE PART OF THE VILLAGE**

2.1. Conditions Precedent. As conditions precedent to adopting a Resolution Supporting a Cook County Class 8 Assessment Incentive Applicant shall: (1) occupy and revitalize the Property, (2) continue to maintain fee simple title to the Property, (3) operate a truck leasing dealership that employs fifteen (15) full-time employees within five (5) years of the Effective Date and not less than five (5) of said employees shall be residents of Park Forest, (4) use its verifiable

best efforts to ensure that the racial make-up of the five (5) aforesaid employees who are residents of Park Forest as described in clause (3) of this Section 2.1 shall be consistent with the Census for the Village, at this time 70% of Park Forest's population are Black (African American) and Brown (Latinex), (5) repair and rehabilitate the Property consistent with all applicable codes and laws, by investing at least \$170,000 in improvements to the Property within one year of the effective date of this Agreement, and (6) participate in Corporate Responsibility initiatives established by the Village and work with Park Forest's Sustainability Coordinator.

2.2. Employees. When hiring to either fill existing jobs or newly created jobs at the facility, the Applicant shall offer the jobs offered at the Project to residents of Park Forest. Applicant shall maintain employment of no less than five (5) residents of Park Forest during the term of this Agreement. The Applicant shall maintain wage rates for said employees pursuant to the figures provided by the Applicant in the Park Forest Economic Development Incentive Application as reviewed by the Economic Development Advisory Group at a meeting on September 16, 2020. The Economic Development Incentive Supplemental Application submitted by the Applicant is attached hereto as Exhibit A and incorporated herein by reference. The Park Forest residents shall be paid no less than \$15.00 p/hr for blue collar jobs and \$20.00 p/hr for white collar jobs, and all employees shall have in addition fringe benefits, including but not limited to health insurance and a matching contribution by the Applicant into each employee's individual IRA retirement plan, if applicable.

2.3. Applicant Cooperation. On or before January 31 of each year, the Applicant agrees to provide the Village with documentation demonstrating compliance with employment, wage rate, race/ethnicity, address/residency, and fringe benefit requirements by sending the documentation to the Village, in a form reasonably acceptable to the Village.

2.4. Corporate Responsibility, Sustainability and Community Engagement. The Applicant further commits and agrees:

- A. To provide a maintenance plan that ensures that the permeable pavement is continually maintained and that it continues to function which will be recorded with the Cook County Recorder of Deeds;
- B. To periodically participate in Business Breakfasts, participate in the Economic Development Advisory Group, connect with the Chicago Southland Economic Development Corporation, sponsor local high school or community college job shadowing, collaborate with Road Runner Truck Driving School, and with the newly established Supply Chain Innovation Center and Business Incubator (SCICBI) at Governors State University;
- C. To work with ComEd and Nicor to implement energy saving measures as part of their improvement plan, and to share utility bill information with the Sustainability Coordinator so energy savings can be tracked.
- D. Should Applicant fail to substantially satisfy any of the conditions set forth in this Article II (1) for the number and diversity of employees who are residents of Park

Forest, (2) the wage rates and fringe benefits to be paid to said employees, (3) for the requirement to provide the information and documentation as set forth above, and (4) for the requirement to meet sustainability and community involvement commitments, then the Village may terminate the Cook County Class 8 Incentive provided herein.

ARTICLE III UNDERTAKINGS ON THE PART OF THE VILLAGE

3.1. The Village shall adopt a resolution supporting the Applicant's application for a Cook County Class 8 property tax incentive for the Property, Property Index Numbers 31-25-207-027-0000; 31-25-207-028-0000; 31-25-207-029-0000 and 31-25-207-030-0000.

ARTICLE IV APPLICANT'S OBLIGATIONS

4.1. Applicant to Remain in Good Standing. The Applicant and its successors and assigns shall maintain themselves in good corporate standing throughout the term of this Agreement.

4.2. Amounts Due Village. The Applicant shall promptly pay, as the same become due, any and all amounts due and owing to the Village for any reason and any and all taxes and governmental charges of any kind that may be assessed with regard to its operation as well as any real estate taxes levied against the Property.

4.3. Compliance with Applicable Codes. The Applicant shall comply with and diligently pursue compliance with all applicable zoning ordinances and regulations, building codes, fire codes and all other applicable Village ordinances, resolutions and regulations within ninety (90) days of the Effective Date.

4.4. Compliance with Laws. The Applicant shall comply with and diligently pursue compliance with all applicable laws, rules and regulations of the State of Illinois, the United States of America and all agencies of each of them having jurisdiction over the Applicant, including, but not limited to the Village.

4.5. Legal Expenses. With thirty (30) days following receipt of an invoice from the Village, the Applicant shall reimburse the Village for all legal expenses related to this Agreement, including the preparation of same; provided, however, in no event will the Applicant's responsibility for said legal expenses exceed Five Hundred and 00/100 Dollars (\$500.00).

ARTICLE V TERM AND TERMINATION OF AGREEMENT

5.1. Termination. This Agreement shall terminate if Applicant takes any action which the Village determines in its reasonable and good faith discretion to be in violation of this Agreement.

5.2. Term. The initial term of this Agreement is twelve (12) years from the Effective Date and is subject to renewal by agreement of the Village and the Applicant.

5.3. Early Closure of Applicant's Facility. Should the Applicant close the facility, the Village may terminate this Agreement whereupon the Applicant shall repay the Village one hundred percent (100%) of the taxes abated as a result of the Class 8 assessment but only for the calendar year in which the Applicant failed to comply with the requirements of this Agreement and not for any other years. Notwithstanding anything to the contrary contained in this section 5.3, in the event the Applicant sells the facility prior to the end of the initial term of this Agreement, then the Applicant shall not be obligated to repay to the Village any of the taxes abated as a result of the Class 8 assessment if the Applicant's successor or transferee closes the facility after it has been sold by the Applicant.

ARTICLE VI RESTRICTIONS

6.1. Discrimination Prohibited. The Applicant shall strictly adhere to a policy of equal opportunity for employment and shall not discriminate against any employee or applicant for employment because of race, color, religion, sex or national origin.

ARTICLE VII AUTHORIZATION AND ENFORCEABILITY

7.1. Village Authority. The execution, delivery and performance of this Agreement has been duly and validly authorized by all necessary action on the part of the Village's corporate authorities, including adoption of an appropriate resolution authorizing execution of this Agreement.

7.2. Applicants Authority. The Applicant has full power and authority to execute and deliver this Agreement and to perform all of its agreements, obligations and undertakings with respect to this Agreement. The Applicant hereby represents and warrants: (1) it has full power to execute, deliver and perform the terms and obligations of this Agreement, and all of the foregoing have been duly and validly authorized by all necessary proceedings; (2) this Agreement constitutes the legal, valid and binding obligation of the Applicant, enforceable in accordance with its terms; and (3) it has requested economic assistance from the Village in order to develop and maintain the Project and, but for the Cook County Class 8 Incentive, the Project would not be economically viable nor acceptable to Applicant.

7.3. Applicant Existence. The Applicant shall do or cause to be done all things necessary to preserve and keep in full force and effect its existence and standing as an Illinois corporation so long as the Applicant maintains an interest in the Property or the Project or has any other remaining obligations pursuant to the terms of this Agreement.

7.4. Relationship of the Parties. Nothing in this Agreement shall be deemed or construed by the parties as creating the relationship of principal and agent, or of any partnership or joint venture.

7.5. Personal Liability. No covenant or agreement contained in this Agreement shall be deemed to be the agreement of any official, officer, agent, employee, independent contractor or attorney of the Village, in their individual capacity, and no official, officer, agent, employee, independent contractor or attorney of the Village shall be liable personally under this Agreement or be subject to any personal liability or accountability by reason of or in connection with or arising out of the execution, delivery, and performance or non-performance under this Agreement.

7.6. Non-Conflict or Breach. Neither the execution and delivery of this Agreement by the Applicant, the consummation of the transactions contemplated hereby by the Applicant, nor the fulfillment of or compliance with the terms and conditions of this Agreement by the Applicant conflicts with or will result in a breach of any of the terms, conditions or provisions of any offerings or disclosure statement made or to be made on behalf of the Applicant (with the Applicant's prior written approval), any organizational documents, any restriction, agreement or instrument to which the Applicant or any of its partners or ventures is now a party or by which the Applicant or any of its partners or its ventures is bound, or constitutes a default under any of the foregoing, or results in the creation or imposition of any prohibited lien, charge or encumbrance whatsoever upon any of the assets or rights of the Applicant, any related party or any of its ventures under the terms of any instrument or agreement to which the Applicant, any related party or any of its partners or ventures is now a party or by which the Applicant, any related party or any of its ventures is bound.

ARTICLE VIII DEFAULTS

8.1. Timely Performance. The failure or delay by any party to timely perform any representation, warranty, covenant, agreement, term or condition of this Agreement after written notice thereof shall constitute an "event of default" under this Agreement. The party who fails or delays must, upon receipt of written notice of the existence of such event of default, immediately commence to cure, correct or remedy such event of default and thereafter proceed with diligence to cure such event of default. The party claiming such event of default shall give written notice of the claimed event of default to the other party, specifying the event of default.

8.2. Cure of Defaults. If such event of default is cured within a thirty (30) day period following service of notice of a default, the event of default shall not be deemed to constitute a default under this Agreement. If the event of default is one which cannot reasonably be cured within said thirty (30) day period, upon request and with appropriate showings, the cure period may be extended for such time as is reasonably necessary for the curing of the same, so long as there is diligent proceeding to cure such event of default. If such event of default is cured within such extended period, the default shall not be deemed to constitute a default under this Agreement. However, an event of default not cured as provided above shall constitute a default under this Agreement. Except as otherwise expressly provided in this Agreement, any failure or delay by either party in asserting any of its rights or remedies as to any event of default or default shall not

operate as a waiver of any such event of default or default or of any rights or remedies it may have as a result of such event of default or default.

8.3. Enforcement of Default. In the event of a default, the non-defaulting party may take whatever action at law or in equity as may appear necessary or desirable to enforce the performance and observance of any obligation, covenant or agreement. Upon an occurrence of a default, the defaulting party shall reimburse the non-defaulting party for all costs incurred in seeking to enforce such obligation, covenant or agreement, including but not limited to costs incurred by use of its employees and attorneys, including, but not limited to, attorneys' fees and court costs.

ARTICLE IX RELEASE AND INDEMNIFICATION

9.1. Release and Indemnification. The indemnifications and covenants contained in this Article shall survive the termination or expiration of this Agreement.

9.2. Hold Harmless. The Applicant shall hold harmless, indemnify and defend the Village and its officials, officers, agents, employees, independent contractors and attorneys from and against all claims, causes of action and suits of every kind and nature, including liabilities, damages costs, expenses and reasonable attorney's fees brought by third parties arising from any and all conduct of the Applicant, its independent contractors, tenants, officers, agents, employees, attorneys, representatives or any other person in connection with the rehabilitation and operation of its business at the Property.

9.3. Covenant Not to Sue. The Applicant covenants and agrees that no recourse under or upon any obligation or agreement contained herein or for any claim based thereon herein shall be had against the Village, its officials, officers, agents, employees, independent contractors or attorneys in any amount and that no liability, right or claim at law or in equity shall attach to or shall be incurred by the Village, its officials, officers, agents, employees, independent contractors or attorneys and are hereby expressly waived and released by the Applicant as a condition of and as consideration for the execution of this Agreement by the Village.

ARTICLE X MUTUAL ASSISTANCE

10.1. Mutual Assistance. The Village and the Applicant agree to take such action, including the execution and delivery of such documents, instruments, petitions and certifications (and, in the Village's case, the adoption of such ordinances and resolutions), as may reasonably be necessary or appropriate to carry out the terms, provisions and intent of this Agreement.

ARTICLE XI MISCELLANEOUS PROVISIONS

11.1. Entire Agreement. This Agreement is the entire contract between the Village and the Applicant relating to the subject matter hereof, supersedes all prior and contemporaneous

negotiations, understandings, and agreements, written or oral, between the Village and the Applicant regarding the Property, and may not be modified or amended except by a written instrument executed by both of the parties hereto. Each party acknowledges that no representation or warranties have been made which have not been set forth herein.

11.2. Third Parties. Nothing in this Agreement, whether expressed or implied, is intended to confer any rights or remedies under or by reason of this Agreement intended to relieve or discharge the obligation or liability of any third person to either the Village or the Applicant, nor shall any provision give any third parties any rights of subrogation or action over or against either the Village or the Applicant. This Agreement is not intended to and does not create any third party beneficiary rights whatsoever.

11.3. Counterparts. Any number of counterparts of this Agreement may be executed and delivered and each shall be considered an original and together they shall constitute one (1) Agreement. This Agreement is executed in multiple counterparts, each of which shall constitute one and the same instrument.

11.4. Special and Limited Obligations. This Agreement shall constitute a special and limited obligation of the Village according to the terms hereof. This Agreement shall never constitute a general obligation of the Village to which its credit, resources or general taxing power are pledged.

11.5. Time and Force Majeure. Time is of the essence of this Agreement; provided, however, neither the Applicant nor the Village shall be deemed in default with respect to any performance obligations under this Agreement or their respective parts to be performed if any such failure to timely perform is due in whole or in part to the following (which, if claimed in writing, delivered within fourteen (14) days of the event giving rise to constitute an “unavoidable delay”): any strike, lock-out or other labor dispute, civil disorder, inability to procure materials, failure or interruption of power, restrictive governmental laws and regulations, condemnation, riots, insurrections, war, fuel shortages, accidents, casualties, pandemics, acts of nature or third parties, or any other cause beyond the reasonable control of Applicant or the Village or for any other reasons not within the Applicant’s or the Village’s control.

11.6. Waiver. Any party to this Agreement may elect to waive any right or remedy it may enjoy hereunder, provided that no such waiver shall be deemed to exist unless such waiver is in writing. No such waiver shall constitute a waiver of any other right or remedy hereunder or shall be deemed to constitute a waiver of other rights and remedies provided pursuant to this Agreement.

11.7. Severability. If any section, subsection, term or provision of this Agreement or the application thereof to any party or circumstances shall, to any extent, be invalid or unenforceable, the remainder of such section, subsection, term or provision of this Agreement or the application of the same to parties or circumstances other than those to which it is held invalid or unenforceable shall not be affected thereby.

11.8. Notices. Any and all notices, demands, requests and other communications

necessary or desirable to be served under this Agreement shall be in writing and shall be either personally delivered or delivered to the party or the party's attorney by (i) email, (ii) prepaid same-day or overnight delivery service (such as Federal Express or UPS), with proof of delivery requested, or (iii) United States registered or certified mail, return receipt requested, postage prepaid, in each case addressed as follows:

To Applicant: Blaze Popovski
Windland Inc.
12500 S Cicero
Alsip, IL 60803
E-mail: blaze.p@WindLand.us

With a copy to: Mark S. Litner
Jaffe & Berlin, LLC
111 West Washington Street
Suite 900
Chicago, Illinois 60602
Telephone: 312-372-0414
Fax: 312-372-2615
E-mail: mlitner@jaffeberlin.com

To the Village: Thomas K. Mick, Village Manager
Village of Park Forest
350 Victory Drive
Park Forest, IL 60406
Email: tmick@vopf.com

With a copy to: Mark Sterk, Village Attorney
Odelson, Sterk, Murphey, Frazier & McGrath, Ltd.
3318 W. 95th Street
Evergreen Park, IL 60805
Email: msterk@osmfm.com

or such other address or addresses or to such other party when any party entitled to receive notice hereunder may designate for itself from time to time in a written notice served upon the other parties hereto in accordance herewith. Any notice sent as hereinabove provided shall be deemed to have been received (i) on the date it is personally delivered, if delivered in person, (ii) on the date it is electronically transmitted and received by email, (iii) on the first business day after the date it is deposited with the overnight courier service, if delivered by overnight courier service, or (iv) on the third (3rd) business day following the postmark date which it bears, if delivered by United States registered or certified mail, return receipt requested, postage prepaid.

11.9. Successor in Interest. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective authorized successors and assigns; provided, however,

that the Applicant may not assign its right under this Agreement without the express written approval of the Village which shall not be unreasonably withheld, conditioned or delayed.

11.10. Caption, Section and Article Headings. The caption, section and article headings contained in this Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Agreement.

11.11. Illinois Law. This Agreement shall be construed and interpreted under the internal laws of the State of Illinois. This Agreement shall be taken and deemed to have been fully executed, made by the parties in, and governed by the laws of the State of Illinois for all purposes and intents. Venue for any litigation arising in connection with this Agreement shall be in the Circuit Court of Cook County, Illinois.

11.12. Repealer. To the extent that any ordinance, resolution, rule, order or provision of the Village's Code of Ordinances, or any part thereof, is in conflict with the provisions of this Agreement, the provisions of this Agreement shall be controlling to the extent lawfully permitted.

11.13. Conflict of Interest. No member of the Board of Trustees, or any branch of the Village's government who has any power of review or approval of any of the Applicant's undertakings shall participate in any decisions relating thereto which affect that member's personal interests or the interests of any corporation or partnership in which that member is directly or indirectly interested.

11.14. Assignment. This Agreement may be assigned after written notice to the Village and approval by the Village of the assignment, which approval shall not be withheld, conditioned or delayed unreasonably, and only in the event the assignee continues to undertake any and all obligations of the Applicant pursuant to this Agreement.

11.15. Recording of Agreement. Within thirty (30) days after its execution, this Agreement or a Memorandum of Agreement shall be recorded by the Village at the sole cost and expense of the Applicant with the Cook County Recorder of Deeds.

11.16. Covenant Running with the Land. The terms of this Agreement constitute a covenant running with the Property for the term of this Agreement unless specific terms are expressly made binding beyond the term of this Agreement. Furthermore, the terms herein are hereby expressly made binding upon all grantees, assigns and successors in interest of the Applicant as to all or any part of the Property.

AGENDA BRIEFING

DATE: October 6, 2020

TO: Mayor Vanderbilt
Board of Trustees

FROM: Nicholas Christie, PE, CFM
Assistant Director of Public Works

RE: Resolution committing the Village of Park Forest to a twenty percent match if awarded "ITEP" funds in regard to Engineering Services related to design of a Multi-Use path along 26th Street and connecting to the Thorn Creek Trail

BACKGROUND/DISCUSSION:

The Illinois Transportation Enhancement Program, ITEP, is a grant program that focuses on enhancements to existing transportation corridors. Example projects include Pedestrian/Bicycle facilities, streetscapes, and scenic overlooks. For this funding cycle, Pedestrian/Bicycle facilities are a strong emphasis. The Village has recently completed Phase 1 engineering for the Forest Boulevard corridor. This project plans to bring a multi-use path from the Village's downtown to Westwood Drive, with the hopes of extending further in the future. Our ITEP application is for Phase One and Two Engineering to extend the proposed multi-use path from the Westwood and Norwood Intersection east down 26th Street and connect to the Thorn Creek Trail east of the Eastgate neighborhood. This project, combined with the Forest Boulevard project, will provide a multi-use path connection from the Village's downtown all the way to the Thorn Creek Trail and provide a much desired pedestrian signalized crossing of Western Avenue south of the railway. This project is consistent with the Village's Comprehensive Housing Plan, adopted in 2018, which notes that the Village "should also address ways to better connect the neighborhood to the rest of the Village. This might include creating a multi-use path along 26th Street so walking and biking to shopping and services in the Village is easier."

ITEP provides a minimum of 80% funding for awarded projects, with the remaining 20% to be paid by the awarded agency. As part of the Village's application, a resolution must be submitted committing to funding the 20% match. As noted, our grant application with ask for funds for Phase 1 and 2 engineering, as well as right of way acquisition, utility relocation, and wetland mitigation. The estimate for this work is \$495,000, making the Village's match \$99,000. It should be noted that the Village may qualify for a reduction of the match, but that will not be known until after award.

SCHEDULE FOR CONSIDERATION: This item will appear on the agenda of the Board's Regular Meeting on October 19, 2020 for Board approval.

RESOLUTION No. _____

**A RESOLUTION COMMITTING THE VILLAGE OF PARK FOREST
TO A TWENTY PERCENT MATCH IF AWARDED “ITEP” FUNDS IN REGARD TO
ENGINEERING SERVICES RELATED TO DESIGN OF A MULTI-USE PATH ALONG
26TH STREET AND CONNECTING TO THE THORN CREEK TRAIL**

WHEREAS, the Village is committed to constructing Bicycle and Pedestrian Facilities that serve all of its residents; and

WHEREAS, the Village has completed Phase 1 Engineering on Forest Boulevard that plans to construct a separated multi-use path from the Village’s Downtown District to Westwood Drive; and

WHEREAS, the Village intends to continue this multi-use path along 26th Street to the eastern municipal limits at the Thorn Creek Trail in order to provide resident connectivity to recreational and commercial needs; and

WHEREAS, the proposed 26th Street multi-use path is consistent with the Village’s adopted Comprehensive Housing Plan.

NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND THE BOARD OF TRUSTEES OF THE VILLAGE OF PARK FOREST in the exercise of their home rule powers as follows:

Section 1: A Request is hereby made to the Illinois Department of Transportation, Illinois Transportation Enhancement Program (ITEP), in the amount of \$495,000 for Engineering Services (Ph.I/Ph.II) in relation to the Park Forest-26th Street Multi-Use Path Project. The Village hereby commits to allocating up to 20 percent of its municipal funds, or \$99,000, in support of this project.

Section 2: The Village Manager is hereby directed and authorized to sign the Application and various forms contained herein, make all required submissions and do all things necessary to complete the Application for the funds requested in Section 1 of this Resolution, a copy of which Application is on file with the Village Clerk, and, when necessary, the Village Clerk is directed and authorized to attest the signature of the Village Manager.

Section 3: The Village Manager is hereby authorized to certify that matching funds, which have been identified as supporting the Project as set out within the Application, will be made available upon the approval of the Project by the Illinois Department of Transportation, or the prorated share thereof.

Section 4: The Village Manager is also authorized to provide such additional information that may be required to fulfill the obligations of the grant.

Section 5: This Resolution shall be in full force and effect from and after its passage, approval, and publication as provided by law.

PASSED this _____ day of _____, 2020.

APPROVED:

Mayor Jonathan Vanderbilt

ATTEST:

Sheila McGann, Village Clerk

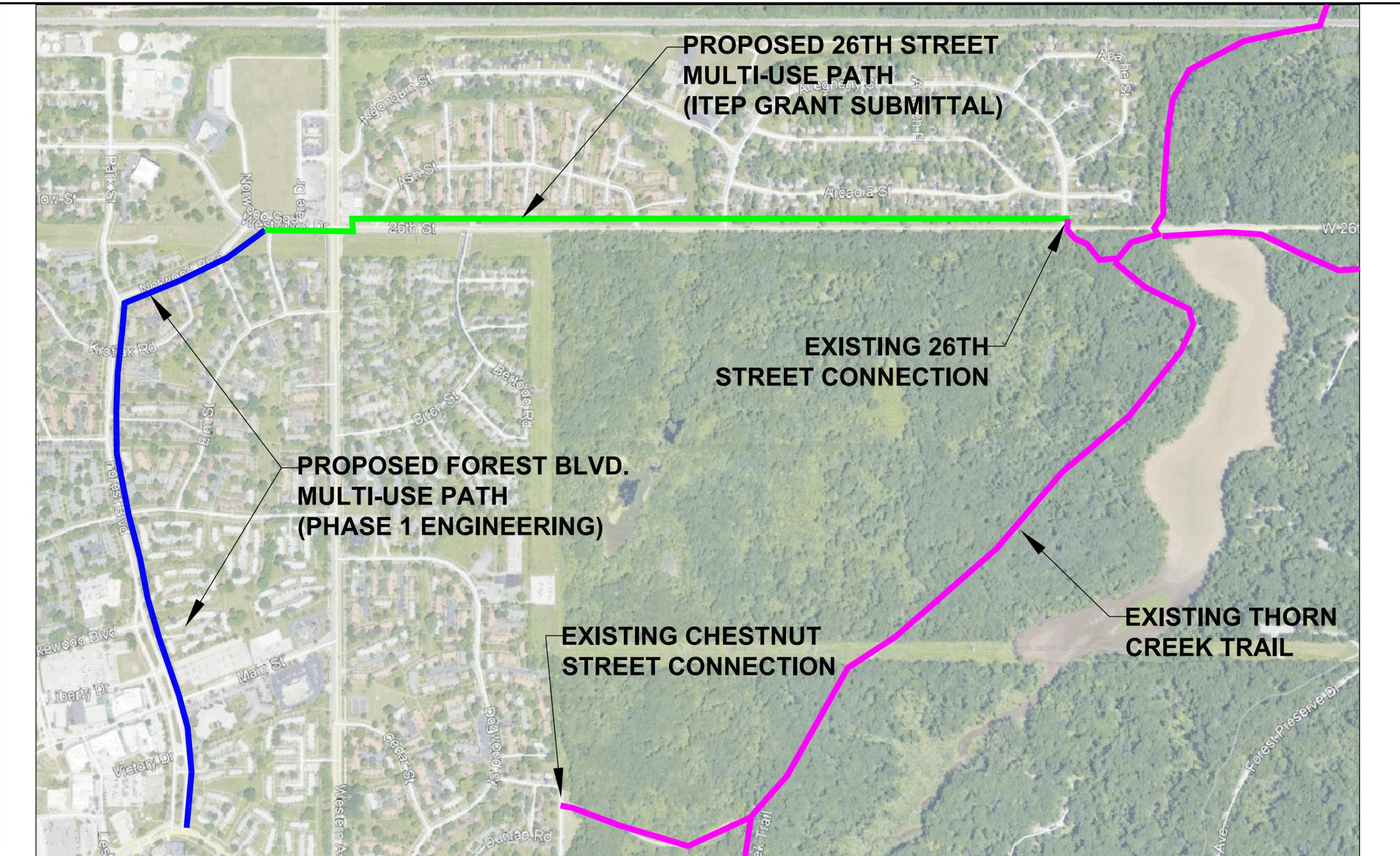
**PROPOSED 26TH STREET
MULTI-USE PATH
(ITEP GRANT SUBMITTAL)**

**EXISTING 26TH
STREET CONNECTION**

**PROPOSED FOREST BLVD.
MULTI-USE PATH
(PHASE 1 ENGINEERING)**

**EXISTING CHESTNUT
STREET CONNECTION**

**EXISTING THORN
CREEK TRAIL**



PROJECT TITLE:
ITEP GRANT SUBMITTAL APPLICATION
PROJECT FILE #: 21-0117-04 DRAWING: MAP.DWG

DRAWN BY: NMC
DESIGNED BY: NMC
CHECKED BY: RAY
DATE: September 21, 2020

REVISIONS
DATE:
DATE:

DESC.:
DESC.:
DESC.:
DESC.:

SHEET TITLE:
PROPOSED MULTI-USE PATH NETWORK

SHEET NUMBER
1
TOTAL SHEETS
1

AGENDA BRIEFING

DATE: September 30, 2020

TO: Mayor Jon Vanderbilt
Board of Trustees

FROM: Thomas K. Mick,
Village Manager

RE: A RESOLUTION REVISING THE RULES OF ORDER AND PROCEDURE OF THE MAYOR AND BOARD OF TRUSTEES RELATED TO APPOINTMENTS TO VOLUNTEER BOARDS & COMMISSIONS

BACKGROUND/DISCUSSION:

The Village Board of Trustees has a longstanding practice of abiding by a codified Rules of Order and Procedure which govern both meeting schedules and meeting protocol. This document is attached.

At a recent Village Board Meeting, a topic was discussed regarding review/appointment procedures for volunteer boards and commissions. Within the Rules of Order and Procedure, Section III, H is as follows and may be the most logical place for an amendment.

H. Appointments shall be submitted by the Mayor for advice and consent by the Board.

At the September 29th Rules Meeting, the Board discussed proposed amendment language. Based on Staff's recollection from the recent discussion, the following amendment is being brought forth for additional discussion.

H. Appointments **to volunteer boards, commissions or committees** shall be submitted by the Mayor for advice and consent by the Board. **Prior to any appointment being listed on a Regular Meeting agenda for vote, the application for such appointment will be shared with the Village Trustees a minimum of 14 days in advance.**

Recommended appointments of chairs and vice-chairs for volunteer boards, commissions or committees shall take into consideration board/commission/committee recommendations and shall be shared with Village Trustees at least 14 days in advance of being listed on a Regular Meeting agenda for vote.

Where possible, approved appointees to volunteer boards, commissions or committees will be encouraged to attend Village Board Meetings for introduction.

SCHEDULE FOR CONSIDERATION: This item will appear on the agenda of the October 19, 2020 Regular Meeting for Board approval.

**A RESOLUTION REVISING THE RULES OF ORDER
AND PROCEDURE OF THE MAYOR AND BOARD OF TRUSTEES**

WHEREAS, with the approval of Resolution R-10-34, the Mayor and Board of Trustees of the Village of Park Forest, Cook and Will Counties, Illinois, in the exercise of their home rule authority, adopted Rules of Order and Procedure to govern the deliberations, meetings, and functioning of the Mayor and Board of Trustees, hereinafter referred to as “Board” of the Village of Park Forest, Cook and Will Counties, Illinois, hereinafter referred to as “Village” and the Committees thereof.

WHEREAS, in order to ensure efficient handling of public business of the Village of Park Forest, the Mayor and Board of Trustees have determined that it is in the best interest of the Village of Park Forest and its residents to amend the current Rules of Order and Procedure of the Mayor and Board of Trustees.

NOW, THEREFORE, BE IT RESOLVED that the Rules of Order and Procedure of the Mayor and Board of Trustees are hereby amended as follows:

Section 1. The Rules of Order and Procedure are amended by adding the underlined language and deleting the overstricken language to read as follows:

RULES OF ORDER

I. Meetings

- A. Regular meetings of the Board shall be held, as necessary, at the Village Hall on the third (3rd) and fourth (4th) Mondays (the latter as needed upon conference of the Mayor and Village Manager) of each month at 7:00 p.m. unless otherwise ordered at a regular meeting. Meetings shall adjourn no later than 11:00 p.m. unless continued by consent of two-thirds (2/3) of the members of the Board present.
- B. Rules/Committee of the Whole Meetings of the Board shall, as necessary, be held at the Village Hall on the first (1st) and fourth (4th) Mondays (the latter as needed upon conference of the Mayor and Village Manager) of each month at 7:00 p.m. unless otherwise ordered at a regular meeting. Meetings shall adjourn no later than 11:00 p.m. unless continued by consent of two-thirds (2/3) of the members of the Board present.
- C. In July and August the Rules/Committee of the Whole Meeting of the Board shall be held on the second Monday of the month and Regular meeting shall be held on the third Monday of the Month. In December the Rules/Committee of the Whole Meeting of the Board shall be held on the first Monday of the month and the Regular meeting shall be held on the second Monday of the Month
- D. Special meetings may be held at any time at call of the Mayor or of any two (2) Trustees. The call shall be made in writing, duly signed, and be presented to the

Village Clerk. The Clerk shall immediately serve, or cause to be served, written notice of the special meeting on the Mayor and Trustees. The written notice shall include the agenda of the special meeting and shall be served, except in case of emergency, at least forty-eight (48) hours before the meeting. At a special meeting, no business other than that listed on the agenda shall be in order.

All meetings of the Board shall be open to the public and news media, except that a closed executive session can be declared as provided by law. The board may invite such persons to a closed executive session as may be required for advice and information. The executive session may not take final action on any matter under discussion

- E. Saturday Morning Rules/Committee of the Whole Meetings shall generally be held on the first Saturday of each month primarily for the purpose of giving an audience to citizens. Saturday Meetings shall begin at 10:00 a.m. If citizens are present, the meeting shall remain in session until noon, adjourning at that time. If no citizens are present, the meeting may adjourn at 11:00 a.m. For each meeting, an agenda shall be prepared and posted and minutes shall be taken whether or not a quorum is present. No action may be taken at a Saturday Morning Rules/Committee of the Whole Meeting.
- F. Notice of all meetings shall be given according to the Illinois Open Meetings Act. A schedule of meeting dates shall be adopted prior to January 1 of each calendar year.

II. Presiding Officer

- A. The Village Mayor shall be the presiding officer at all meetings of the Board.
- B. The senior trustee is hereby designated Mayor *pro tempore* and shall serve as temporary chair in the absence of the Village Mayor, unless another trustee is chosen by the Board. The senior trustee shall be the trustee who has the longest current continuous term of service on the board. If a tie exists, the presiding officer shall be chosen by lot from among those senior trustees. In the absence of both the Village Mayor and the Mayor *pro tempore*, the next senior trustee who is present shall chair that meeting.
- C. In the absence of the Village Mayor the Village Clerk shall call the meeting to order and name the appropriate officer, per paragraph B above, as the presiding officer.
- D. The presiding officer shall preserve order and decorum. The presiding officer may speak to a subject before the Board, but no more than once without relinquishing the chair. The presiding officer may speak to points of order in preference to the Trustees. The presiding officer shall decide all questions of order, subject to appeal to the Board. When two or more Trustees request the floor, the presiding officer shall name the order in which they are to be heard. In

case of any disturbance or disorderly conduct, the presiding officer shall have the power to have the meeting cleared of any or all visitors.

III. Conduct of Meetings

A. Quorum

A quorum for the transaction of business shall consist of four members of the Board.

B. Regular Meetings

The order of business shall be as set forth on the agenda. The general agenda format shall be:

1. Call to order, and in the absence of the Village Mayor, naming of the presiding officer by the Village Clerk
2. Roll Call
3. Pledge of Allegiance
4. Public Hearings
5. Reports of Village Officers
6. Reports of Liaisons to Advisory Boards and Commissions and Task Forces
7. Citizens' Comments, Observations, Petitions (Comments may be limited to five minutes per speaker and no more than three individuals shall address the same subject. The Clerk of the Board shall operate a timing device which indicates when each allotted time period ends. The same individual is prohibited from addressing more than two subjects in one meeting. Public comment on a topic may be restricted to a time limit of 30 minutes unless otherwise specifically granted by Presiding Officer).
8. Approval of the Consent Agenda including approving the minutes of the previous Board meeting or meetings and executive sessions.
9. Debatable Agenda
 - (a) Second Reading of Ordinances
 - (b) Unfinished Business
 - (c) New Business, including the introduction of ordinances, resolutions, motions
10. Executive Session
11. Adjournment

C. Rules/Committee of the Whole Meetings

The order of business for Rules/Committee of the Whole Meetings shall be as set forth on the agenda. The general agenda format shall be:

1. Call to order, and, in the absence of the Mayor, naming of the presiding officer by the Village Clerk
2. Roll Call

3. Items for Discussion
4. Citizens' Comments, Observations, Petitions on matters on the meeting agenda (Comments may be limited to five minutes per speaker and no more than three individuals shall address the same subject. The Clerk of the Board shall operate a timing device which indicates when each allotted time period ends. The same individual is prohibited from addressing more than two subjects in one meeting. Public comment on a topic may be restricted to a time limit of 30 minutes unless otherwise specifically granted by Presiding Officer).
5. Reports of Village Officers: Manager, Trustees, Mayor, Clerk, Attorney
6. Executive Session
7. Adjournment

D. Disruptions

Disruptive behavior during any public comment or any other time during a Board meeting shall not be permitted.

1. "Disruption" Defined

Disruptions shall include:

- a. Speaking when not recognized by the Presiding Officer.
- b. Abusive comments and/or "personal attacks" directed to or relating to the Board, and Supervisor, any Village staff or Village employee.
- c. Profanity, threats, or displays, including unauthorized "show of hands", placards, use of noise makers, applauding, jeers, "cat-calls" and similar demonstrative conduct.
- d. Off topic discussions. Disruption includes public comment on a topic other than that under the jurisdiction of the Board, discussion on items other than that under the Agenda item under consideration by the Board.

E. Handling Disruptions

When a disruption occurs, the presiding officer shall first warn the party making the disruption of (1) the nature of the disruption, (2) that the disruption is not permitted, and, when appropriate, (3) if the disruption continue that such party may be ejected from the meeting. Repeated disruptions shall not be tolerated and any party or group which continues disruptive behavior after admonition shall be ejected by the Police Chief or his/her designee, or the meeting may be adjourned to a future date and time.

F. Saturday Morning Rules/Committee of the Whole Meetings

The primary order of business at a Saturday Morning Rules/Committee of the Whole Meeting shall be to give an audience to citizens for their comments, observations, and petitions. However, the agenda may include other matters for discussion as long as the audience to citizens is given precedence.

G. Agendas

1. The following agenda format shall be in force at regular board meetings:
 - (a) The Consent Agenda shall contain matters which are repetitive in nature, purchases which have been authorized by budget and accompanied by adequate documentation as to conformance with budgetary and purchasing policy, appointments, and other routine matters. Any item on the Consent Agenda may be moved at the request of any member of the Board at any time. There shall be no debate or discussion regarding consent agenda items
 - (b) The Debatable Agenda shall contain all ordinances and matters requiring further amplification or discussion.
2. The Village Manager shall, after consultation with the Village Mayor, prepare agendas for Regular and Rules/Committee of the Whole meetings in accordance with paragraphs III B and III C and shall distribute the printed agenda with all supporting documents not later than 48 hours before the meeting. Priority of business shall follow the printed agenda unless changed by the presiding officer, subject to approval of the Board of Trustees. The Village Mayor or any trustee may place a matter on the agenda for consideration by filing a written request with the Village Manager.
3. The Village Manager shall be responsible for ensuring that no item is deleted from a Rules/Committee of the Whole agenda and is listed in the order received.

H. Appointments **to volunteer boards, commissions or committees** shall be submitted by the Mayor for advice and consent by the Board. **Prior to any appointment being listed on a Regular Meeting agenda for vote, the application for such appointment will be shared with the Village Trustees a minimum of 14 days in advance.**

Recommended appointments of chairs and vice-chairs for volunteer boards, commissions or committees shall take into consideration board/commission/committee member recommendations and shall be shared with Village Trustees at least 14 days in advance of being listed on a Regular Meeting agenda for vote.

Where possible, approved appointees to volunteer boards, commissions or committees will be encouraged to attend Village Board Meetings for introduction.

IV. Duties of Members of the Board

- A. While the presiding officer is putting the question or while business is being transacted, no Trustee shall leave the room except by consent of the presiding officer. No trustee shall speak or offer a motion without first addressing the chair and being recognized.
- B. In speaking during the discussion of any question, members of the Board shall confine their remarks to the question under debate, avoiding personalities and refraining from impugning the motives of any other member of the Board or the staff. Members of the Board shall not speak more than once upon any subject until other members of the Board who wish to speak shall have relinquished the floor. Members of the Board shall not make comments that violate any law or village ordinance, particularly comments such as those related to a political campaign that violate Section 2-605 of the Village Code.
- C. Every Trustee present when a question is stated shall vote thereon, unless he or she abstains.

V. Motions

- A. No motion shall be debated unless it has been seconded. Any motion shall be submitted in writing, if requested by the presiding officer or any Trustee. If any motion or question contains two or more distinct propositions, the presiding officer or any Trustee may have it divided with the consent of the Board.
- B. After a motion or resolution is stated by the presiding officer, it may not be withdrawn from consideration except by unanimous consent of the Trustees present.
- C. When a blank is to be filled and different sums or times proposed, the question shall be taken first on the least sum or the longest time.
- D. A motion to approve the consent agenda shall not be debatable.
- E. A motion to reconsider may be introduced by any member of the Board on the prevailing side of the question at the same meeting at which the question was voted upon or at the next Regular Meeting of the Board. A motion to reconsider may only be presented at a Special Meeting at which there are present at least as many members of the Board as were present when the original vote was taken.

VI. Precedence of Motions

- A. When a question is under debate, the following motions are in order and shall have preference over each other in the order listed:
 - 1. Adjournment to a day certain

2. Adjournment
3. To take a recess
4. To declare an executive session
5. To lay on the table
6. The previous questions
7. To refer to committee
8. To amend
9. To substitute
10. To defer or postpone to a time certain
11. To postpone

B. Number 2, 4, 5, and 6 are not debatable.

VII. Resumption of Business after Recess

A. The Board shall, at all recessed meetings, resume business at the same order on which it was engaged immediately preceding the last recess, with the exception of orders numbers 1 and 2 of Rule III B and C.

VIII. Voting

A. The yeas and nays upon all ordinances, contracts and expenditures of money shall be taken and entered on the minutes. The yeas and nays on any other questions acted upon by the Board shall be taken and entered on the minutes upon the request of any member of the Board made previous to such a vote, or immediately following.

B. The result of all votes shall be announced by the Village Clerk and no vote shall be changed after such announcement.

C. Except as provided by state law, the passage of all ordinances for whatever purpose, and of any resolution or motion (i) to create any liability against the village or (ii) for the expenditure or appropriation of its money shall require the concurrence of a majority of all members then holding office on the village board, including the village Mayor.

IX. Standing Committees

A. Standing committees of the Board shall be Committees A, B, and C. The Village Mayor shall be an ex-officio, non-voting member of each standing committee and shall not count toward the presence of a quorum. Each standing committee shall have four members and each trustee shall serve on two standing committees.

B. With the advice and consent of the Board, the Mayor shall appoint the committee chairs and assign Trustees to committees every two years, with the goal that each trustee serve as a committee chair at least once during his or her four year term. Standing committee assignments shall be made following each election, but no later than at the

first regular meeting in May of each year. Each committee shall enlist such assistance from other Trustees as the Committee or Board may find desirable. All committees may utilize staff in their deliberations and discuss assigned items with all interested parties including citizens, civic and service organizations, commissions, developers, other governmental units, and commerce and industry groups. No committee shall obligate the Village for the expenditure of any money in connection with the outside assistance, except with prior and proper authorization of the Board. The committee will keep the Board aware of the committee activities and will report any policy matters to the Board before any action, publicity or opinions are presented to the public.

C. Matters shall be assigned to standing committees as needed.

X. Committee Procedure

A. The Committee Chair shall schedule meetings on an “as needed basis.”

B. All committees shall hold meetings in accordance with law.

C. Upon motion, the Board may, by a majority vote, discharge a committee of further consideration of a matter referred to it, and order the matter placed on the Board’s agenda

D. The Village Mayor shall review all potential agenda items to determine if such matters should be assigned to a committee or included on the agenda of the Board of Trustees.

E. When a committee to which a matter has been referred, with instructions to report at a time named in the order of reference, is not ready to report at such time, the matter so referred shall, unless further time is warranted, be considered as though reported back without recommendation.

XI. Ordinances and Resolutions

A. All ordinances, resolutions, and motions shall be introduced to the Board in printed or written form.

B. Any proposed ordinances may be prepared or reviewed by the Village Manager or the Village Attorney as directed by the Board.

C. The Village Manager shall prepare copies of all proposed ordinances and resolutions, together with copies of the attachments and shall distribute these to the Board.

D. At least 48 hours before the first reading of an ordinance or presentation for adoption of a resolution or motion, all information concerning language and purpose of the ordinance, resolution or motion, as proposed, shall be distributed to the Board. With respect to resolutions or motions, the full text need not be

submitted if a reasonable explanation of its contents is presented within the required period.

- E. The first reading of any ordinance shall be for information and assignment as required for study by the appropriate committee and/or advisory boards. There shall be no vote at first reading. A staff presentation of the proposed ordinance shall be made at first reading, and brief discussion and questions may be allowed at the pleasure of the presiding officer. The proposed ordinance will be placed on the agenda of the next rules meeting or can be assigned to the appropriate committee for full examination and discussion.
- F. The second reading of an ordinance calls for final action. A roll-call vote shall be taken.
- G. If an ordinance is amended in committee, it shall be reported in such revised form. Each Trustee shall be furnished with a copy of the revised ordinance.
- H. Unless these rules are waived by the Board, Ordinances shall not be passed until they have had first reading at a regular or special meeting, discussion at a Rules/Committee of the Whole meeting, and second/final reading at a regular or a special meeting on three (3) separate days.
- I. Except as otherwise provided by state law, any ordinance which contains a statement of its urgency in the preamble or body thereof, other than an ordinance adopted under Article 8 of the Illinois Municipal Code, may take effect immediately upon its passage provided that the corporate authorities, by a vote of 2/3 of all the members then holding office, so direct.

XII. Privileges of Floor

- A. No persons, other than the presiding officer, trustees, village officers, or persons invited by the presiding officer or the Board, shall have the privilege of the floor, except as provided under Rules I and III of these Rules.
- B. Persons other than the presiding officer, trustees, and village officers shall not be permitted to address the Board except upon introduction by the presiding officer or by the Chair of the appropriate committee.

XIII. Suspension of Rules

- A. Any provision of these Rules other than article XVI, not governed by state law or Village ordinance, may be temporarily suspended at any meeting of the Board, by an affirmative vote of two-thirds (2/3) of the members of the Board present.

XIV. Appeal from Decisions of the Presiding Officer

- A. Any Trustee may appeal a ruling of the presiding officer to the Board. If the appeal is seconded, the Trustee making the appeal may make a brief statement of the reasons for the appeal, and the presiding officer may briefly explain the ruling, but there shall be no debate on appeal and no other Trustee shall participate in the discussion. The presiding officer shall then put the question, "Shall the decision of the chair be sustained?" If the majority of the Trustees present vote "Aye," the ruling of the chair is sustained, otherwise it is overruled.

XV. Parliamentary Authority.

- A. The parliamentary authority shall be *Robert's Rules of Order, Newly Revised*, 10th Edition, Perseus Publishing.

XVI. Amendment of Rules

These rules may not be amended except by a resolution submitted in writing and placed on the agenda of a regular meeting under the order of new business. This requirement shall be waived only by a unanimous roll call vote of those present.

Section 2. **Effective Date.** This resolution shall be in effect as of _____, 2020.

ADOPTED this _____ day of _____, 2020

APPROVED:

ATTEST:

Mayor

Village Clerk



AGENDA BRIEFING

DATE: September 30, 2020

TO: Mayor Jon Vanderbilt
Board of Trustees

FROM: Mark A. Pries, Deputy Village Manager
Denyse Carreras, Director of Human Resources

RE: Contract Renewal for Cyber Security Services with SpearTip

BACKGROUND/DISCUSSION:

The Finance Department, overseeing IT administration, sought proposals from Cyber Security specialists to provide security coverage, 24/7 monitoring and protection services to the Village's information technology (IT) infrastructure in September, 2019 after the ransomware attack suffered by the Village in August, 2019. Working with feedback received from the Village's liability insurance provider, IRMA, staff received three competitive proposals from well-known industry specialists. The decision was made to award a 12-month contract to SpearTip.

The SpearTip contract will expire at the end of October and staff has determined that the additional security is still needed to protect the Village's network and the data contained on the network. The following provides a brief explanation of the services provided by SpearTip:

Included: Cyber Counterintelligence, Advance Threat Intelligence, Dark Web Monitoring, Cloud Security Incident and Event Monitoring, 30 day retention storage, Reporting: Security log and event management, User account monitoring, Executive Monthly summary, Technical Monthly Summary, Event Brief.

Attached to this memo is the current signed agreement with SpearTip that provides detailed descriptions of their services.

The cost for continued service with SpearTip's has decreased from an annual cost of \$38,850 to a new annual price of \$29,400. The FY 20-21 budget has \$38,856 in it for these services so this would be a savings of \$9,456 for the budget. Therefore, staff recommends approval of a 1-year contract renewal with SpearTip to provide continuity in the Village's IT security monitoring.

RECOMMENDATION: Award 12-month contract to SpearTip and authorize the Village Manager to enter into said contract in the annual amount of \$29,400.

SCHEDULE FOR CONSIDERATION: This item will appear on the Agenda of the Regular meeting of October 19, 2020 for approval.



ShadowSpearSM Protection Services

October 2019



PROPRIETARY

SPEAR TIP[®]

CYBER COUNTERINTELLIGENCE

Outmaneuver Your Adversary[™]

Mission Statement

Blend cutting-edge technologies, unique skill sets and proven military cyber counterintelligence strategies, SpearTip partners with our clients to protect shareholder value, shield corporate reputations and enhance long-term profits.

PROPRIETARY and CONFIDENTIAL

Reproduction and Distribution of this document without the express permission of SpearTip is strictly Prohibited. This document is proprietary to SpearTip and is not to be distributed to parties not involved with this engagement without prior written consent.

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1. Company Overview

In military parlance, “tip of the spear” refers to the first and most meaningful action in an offensive or engagement. In this vein, SpearTip puts at the disposal of directors, chief executives, and chief legal officers, comprehensive cyber counterintelligence capabilities to confront the global threat of state-sponsored attacks and organized crime, including corporate espionage, intellectual property theft, digital fraud, and breaches of confidential data.

Almost daily there are news reports of significant cyber-attacks involving some of the largest and most tech-savvy government and private enterprises. As the inevitability of cyber-attack and data security compromise increases, SpearTip brings a unique combination of cyber investigation expertise and broad counterintelligence skill to the highly sophisticated and multifaceted challenge of safeguarding a company’s technological competitiveness.

Our team members have worked closely with various government and law enforcement agencies including the FBI and providing technical briefings to senior military staff to respond to advanced threats. The team is comprised of a group of well-rounded professionals in diverse areas of system assessment, penetration testing, digital forensics (network and disk based), malware reverse engineering, incident response, interrogation, counterintelligence, technical surveillance countermeasures (“TSCM”), and cyber warfare. SpearTip’s cyber professionals utilize combined backgrounds and abilities of technical, Human Intelligence (HUMINT), and real-world experience to protect organizations on a daily basis.

1.1 The SpearTip Difference

Why?

Everything we do is focused on protecting our partners from cyber threats and cyber criminals who attempt to victimize our partners and their organization.

How?

We approach cyber security differently by leveraging proven military cyber counterintelligence strategies in the delivery of our engagements. Our investigative approach and fusion cell analysis go beyond simple, automated alerts or the latest technology. Our highly technical teams dig deep into malicious activity and vulnerabilities inside our partner’s environment, in order to identify the bad actors behind the activity. By understanding your adversary, you can outmaneuver your adversary.

What?

We provide cyber security consulting services. We are not a value-added reseller (VAR) and our services are technology agnostic. When asked SpearTip will recommend the latest and greatest technology but our services always focus on the bigger picture. We provided consulting services within three main functional areas, in order to assist our partners through several types of engagements. Those functional areas Assessment Services, Incident Response/Digital Forensics, and Managed Detection and Response. At SpearTip our goal is to be your security partner to help strengthen your organization and reduce your risk.

1.2 Who is SpearTip?

At SpearTip we are driven by our core values. The people we are is completely guided by these principles. Our core values define our culture and ensure we employ not only the most technical people but people with the right character, attitude, and motivation necessary to deliver our partners a truly expectational experience.

Tenacious

- Tireless in our pursuit of answers; never give up until we find a solution
- Resolute in our desire to exceed client expectations
- Insistent on holding ourselves to a higher standard

Consistent

- Develop, follow, and improve internal processes to achieve our corporate vision
- Listen, ask questions, get the facts, make better decisions
- Committed to be the best
- Focus, focus, focus!

Decisive

- Get it done, don't delay it
- Overcome roadblocks, push through issues
- Act with autonomy; make intentional decisions

Continuous Learning

- Grow our people to grow the business
- Enrich our minds to improve our company culture and personal life
- Help others to excel; serve as a knowledge base for each other, our clients, and our community

Accountable

- Uncompromising integrity, always transparent, honest, and direct
- Treat others with dignity, care, empathy, and consideration
- Rely on others and be reliable
- Demand excellence

Collaborative

- Partner with our clients to produce superior results
- Be a team player; seek input and advice from co-workers
- Make it a practice to listen first and then to be heard

An attack on an organization's networks, systems, architecture, or more, requires swift response by experienced and capable professionals. Fusion Cell analysis is a military and law enforcement inspired, time-tested, effective approach to combat these ongoing cyber-attacks. Through fusion cell analysis cyber professionals to collect, analyze, and collaborate information from numerous sources to develop a complete and accurate threat picture. At SpearTip, our Fusion Cell is based on our people. We bring together exceptional experience, training and backgrounds to produce accurate and actionable cyber counter intelligence for our partners. Just a few of those backgrounds and certifications are shown below.



On a daily basis, we protect our clients from cyber threats and do whatever it takes to ensure they don't become a victim.

2. ShadowSpearSM Protection Services

Comprehensive, effective, and cloud-based Protection Services.

ShadowSpearSM Protection Services give partners immediate, turn key access to a world class Security Operations Center. The engagement described below is comprehensive and includes some of the best services SpearTip has to offer our partners. The solution goes beyond simply implementing a set and forget, ineffective technology solution and includes access to highly trained engineers ready to defend your network, data, and reputation from the latest cyber threats.

2.1 Cost of Services

Stop Cyber Threats, Now.

	Option One	Option Two	Option Three
Managed Detection & Response Services	▲	▲	▲
Cyber Counterintelligence		▲	▲
Cloud SIEM			▲
Solution Total	██████████ ENDPOINT/MONTH	██████████ ENDPOINT/MONTH	██████████ ENDPOINT/MONTH

This proposal documents three options that can be selected to best fit your needs. Each option is designed to address specific cyber threats and risks, and allows you to select an option that integrates well with your overall cyber risk management strategy. The components of the option have been described below.

10/22/19

Proprietary and Confidential

2.2 Managed Detection and Response (MDR)

Let SpearTip respond to threats before they become a breach.

SpearTip's Managed Detection and Response provides access to an advanced, fully managed, cloud-based Managed Detection and Response (MDR) solution to rapidly expand an organization's ability to defend their network against advanced cyber threats. This solution goes above and beyond a typical Managed Security Service Provider (MSSP) offering that overwhelms your email inbox with thousands of unactionable alerts. SpearTip's MDR provides the latest technology combined by advanced response capabilities driven by highly-trained security engineers to protect your network 24/7. We don't just generate alerts, we perform continuous incident handling by responding, validating, and remediating security events. The solution delivers exceptional value and alleviates internal security and IT teams overburdened by alert fatigue.

MANAGED DETECTION AND RESPONSE SERVICES (MDR): 175 Endpoints

2.2.1 Advanced Threat Response

SpearTip's engineers conduct deep dive memory analysis and malware reverse engineering in order to validate security events that occur within the environment. We are not an alert factory, we go above and beyond simple alerting and log collection. Alerting you to alerts is not productive and a waste of your time. In the event an active threat is detected by our Security Operations Center, SpearTip's highly skilled analysts can react remotely within Park Forest's environment. This allows SpearTip to immediately stop an active threat by terminating the malicious process.

By sandboxing and disassembling malware, SpearTip can give an organization actionable intelligence and rapidly develop organizational specific IOCs related to an active threat to the organization. This helps an organization answer tough questions including, how the malware arrived in their environment, what it attempted to do, what it could have done if it was not prevented, and what needs to be done to reduce the risk of a future occurrence.

ADVANCED THREAT RESPONSE: Included

2.2.2 Virtual Chief Information Security Officer (vCISO)

As a SpearTip Managed Detection and Response partner, Park Forest will have access to CISO level advisory services and personnel. As a consulting company SpearTip's leadership are exposed to a wide range of companies and industries. This experience enables SpearTip to offer effective recommendations and solve cyber problems that leaders face. Some common advisory scenarios include:

- ^ Executive and board level advisory
- ^ Risk management and cyber security frameworks implementation
- ^ Security architecture discovery and review
- ^ Improving organizational security posture by identifying gaps and recommending solutions
- ^ Evaluation of current security tools and how effective they are being leveraged
- ^ Incident response planning advisory
- ^ IT Initiative evaluation and advisory
- ^ Assist house security analysts and engineers

VCISO HOURS: 1/Hours per Month

2.2.3 Remote Response Agent (On-site Incident Handling)

To provide the ability for SpearTip to respond to incidents on site a small form factor device is deployed within the Park Forest's network. This allows SpearTip security analysts to remotely collect forensic artifacts and perform remediation during a security event. The Remote Response Agent is advantageous because it allows SpearTip to conduct advanced incident response and handling procedures without any data being removed from Park Forest's network, and it enables SpearTip to completely triage a security event from initial detection through remediation.

In addition to enabling investigations within the environment, SpearTip can conduct IT hygiene monitoring by performing regular audits of active directory users and other configurations. This ensure that best practices are followed regarding user access and credentials.

REMOTE RESPONSE AGENT: Included

2.2.4 Advanced Endpoint Agents

To provide advanced visibility into endpoint and network activity, SpearTip will utilize endpoint agents on all PCs and servers. This software is completely managed by our Security Operations Center. The software will enable SpearTip to detect and respond to zero-day threats, whether the system is on or off Park Forest's network. The endpoint agents act as a sort of "DVR" for endpoint activity and will capture and analyze metadata from the endpoints within Park Forest's environment. This information enables SpearTip to conduct threat hunting within the environment to detect unknown threats. The advanced endpoint agents enable organizations to take their response time from month/weeks to hours/minutes and will assist Park Forest in increasing their preventive, detective, corrective, and predictive capabilities within their information security environment.

REMOTE RESPONSE AGENT: Included

2.2.5 SpearPortal Incident Management (SpearPortal.com) and Monthly Reports

Communicating during the engagement between your organization and SpearTip is seamless and includes regular reporting that can be used for various compliance frameworks and risk management programs. SpearTip provides partners monthly reports that include a summary of all the activity that occurred during the engagement.

In addition, SpearTip provides a single pane of glass to facilitate all communications regarding security events. The SpearPortal aggregates all actionable security events into one central location. The integration consolidates various security tools and provides a historical archive of all responses that occurred over the course of the engagement. The communication platform can be used online through a website or via emails.

SPEARPORTAL INCIDENT MANAGEMENT AND MONTHLY REPORTING: Included

2.3 Cyber Counterintelligence

Outmaneuver your adversary by understanding your adversary.

Counterintelligence: The term "counterintelligence" means information gathered, and activities conducted, to protect against espionage, other intelligence activities, sabotage, or assassinations conducted by or on behalf of foreign governments or elements thereof, foreign organizations, or foreign persons, or international terrorist activities. (50 USC 401a)

SpearTip's Cyber Counterintelligence brings US military counterintelligence methodologies and processes, and applies investigative information gathering and research activities to cyber threats for corporations. Adding Cyber Counterintelligence to an MDR engagement gives organizations an in-depth understating of the adversaries faced by the organization and provides additional context to security events.

The reality today is highly skilled adversaries leverage investigative intelligence and tactics to compromise organizations to commit fraud or steal intellectual property. SpearTip's Cyber Counterintelligence gives an organization a 365 threat perspective by analyzing data inside and outside the organization. By analyzing threat intelligence feeds, the dark web, indicators of compromise (IOCs) from relevant industries, and data from your organization, SpearTip's Security Operations Center can gain actionable intelligence insights that help you understand your adversary, so you can outmaneuver your adversary.

2.3.1 Advanced Threat Intelligence

On a continuous basis, SpearTip utilizes cyber threat intelligence from open source, monetized, and proprietary feeds. This information is leveraged to help detect and mitigate risks associated with advanced persistent threats and sophisticated exploits. Cyber Threat Intelligence assists the SpearTip in identifying some of the most damaging and insidious attacks faced by organizations.

In many cases, SpearTip applies investigative and HUMIT techniques to malware and other threats discovered in an organization. Simply relying on a single tool or a single alert to determine the severity of an incident can cause an organization to underestimate the risk associated with a particular security event. SpearTip's cyber threat intelligence provides vital context during a security event and gives an organization the ability to respond to sophisticated cyber-attacks by understanding an adversary's motivations, methods, and intentions.

THREAT INTELLIGENCE: Included in Option Two and Three

2.3.2 Dark Web Monitoring

SpearTip takes a comprehensive approach to monitoring the dark web for your sensitive digital assets. On a continuous basis with Dark Web monitoring, SpearTip utilizes human intelligence (HUMINT) to find and collect stolen digital assets from your organization. Our tradecraft provides you direct access to the criminals in possession of the newest compromised data. The monitoring service provides our partners access to a data lake containing more than 8 billion stolen records and 32 billion individual digital assets.

In many cases it takes 19 months or more before stolen credentials are posted publicly. Our methodology provides early access to stolen credentials by gaining access to hidden or authenticated sources. This data is curated by human analysts providing your company highly-actionable data.

Dark Web Monitoring gives a wholistic approach to dark web monitoring goes beyond simple public credential dumps to provide data on your company's digital footprint that could be leveraged against you.

DARK WEB MONITORING: 250 Email Addresses

Proprietary and Confidential

2.4 Cloud Security Incident and Event Monitoring (SIEM)

Turn-key, Cloud Based SIEM

Leveraging SpearTip's expert log consolidation and analysis helps identify and prevent typically unseen threats and activity such as insider or former disgruntled employee threats. Our highly technical analysts use key network security device logs against custom rules and scripts to uncover unusual network activity and suspicious indicators of compromise. In addition to endpoint managed detection and response, having SpearTip's security operations center collect and monitor your network logs completes a highly robust solution to combat advanced, multi-phased attacks that would otherwise go undetected.

Common uses for and advantages of SpearTip's Security Log & Event Management include:

- ▲ Security relevant log consolidation and expert analysis
- ▲ Identification of insider and former employee threats
- ▲ Insight into both IT events and security events
- ▲ Improving organizational security posture
- ▲ Satisfying compliance standards
- ▲ Improves team collaboration and workflow utilizing SpearTip's actionable alerts

SECURITY LOG & EVENT MANAGEMENT: 300 Messages Per Second

2.4.1 Log Management

SpearTip's cloud SIEM can be configured to meet compliance requirements. The solution covers several major compliance frameworks including NIST or HIPAA and makes it easy for organizations to comply based on their Risk Management requirements. Below are several standards that can be implemented using SpearTip's Cloud SIEM.

- ▲ NIST Special Publication 800-92 Guide to Computer Security Log Management
- ▲ HHS 45 C.F.R. § 164.312 (b)

The frameworks listed will cover firewall and domain controller servers; configuration of workstations and other endpoints may be required to comply across the enterprise.

COMPLIANCE FRAMEWORK: NIST

2.4.2 User Account Monitoring

Business Email Compromise (BEC) is becoming increasingly common and effective against organizations. Email is critical to business operations and in many cases email inboxes contain sensitive information. If your organization holds PII inside of email inboxes and a BEC occurs, what should be a simple compromise quickly becomes a breach notification. In addition, email inboxes with sensitive financial information can easily be used to commit financial fraud against your organization. SpearTip's User Account Monitoring assists organizations in responding to email and user credentials that are compromised by brute-forcing and social engineering.

NUMBER OF EMAIL ADDRESSES: 250 E-Mail Addresses

Proprietary and Confidential

3. Scope of Work

3.1 Deliverables

Report Type	Description	Frequency	Included
Executive Monthly Summary	<p>Document outlining the high-level activity that occurred within the respective month.</p> <p>This report is written for the organizational leaders including the CIO or executive board.</p> <p>Delivered via the SpearPortal as described in Section 2.2.5 SpearPortal Incident Management (SpearPortal.com) and Monthly Reports.</p>	Monthly	
Technical Monthly Report	<p>Document outlining the activity that occurred within the respective month including technical analysis and raw data.</p> <p>This report is written for the IT, risk, or security manager.</p> <p>Delivered via the SpearPortal as described in Section 2.2.5 SpearPortal Incident Management (SpearPortal.com) and Monthly Reports.</p>	Monthly	
Event Brief	<p>Upon request SpearTip will provide a written report summarizing a particular security event. The information included provides a detailed and technical overview the event and the action taken to respond to it.</p> <p>The report is written for the IT manager or security engineer and is highly technical.</p> <p>Delivered via the SpearPortal as described in Section 2.2.5 SpearPortal Incident Management (SpearPortal.com) and Monthly Reports upon request from the partner.</p>	Upon Request	

3.2 Technology Breakdown

Quantity	Technology Name	Technology Specs/Description
175	Endpoint Agents	Software agents used on endpoints to detect suspicious/malicious activity.
1	SpearPortal Incident Tracking	The SpearPortal is used to track incidents and communications between SpearTip and Park Forest.
1	Remote Response Agent	The Remote Response Agent is used to perform incident handling and remediation within Park Forest's network.
1	Cloud SIEM - 30 Days Retention (Up to 1TB Storage)	SpearTip will implement and support LogRhythm's Security Intelligence Platform to assist in performing Fusion Cell Analysis. This includes receiving logs from security-relevant devices including Firewalls, VPNs, and Domain Controllers.

3.2.1 Support and Maintenance

SpearTip provides continuous and on-going maintenance of all software and hardware listed in the *Protection Services Technology Breakdown* section for the delivery of this engagement.

3.3 Deployment Strategy

SpearTip's deployment strategy is based on the needs of Park Forest. Upon execution of this agreement, SpearTip will hold a kick off meeting with Park Forest to discuss the required steps to deploy the solution. A schedule for deployment will be decided upon by Park Forest and SpearTip. During the onboarding process, SpearTip will provide instructions and training on how to access dashboards and other tools related to this solution.

SpearTip can provide an onsite or remote deployment. During an onsite deployment, SpearTip will schedule up to two days to be onsite and facilitate the deployment of this solution. During a remote deployment, SpearTip will hold virtual meetings with Park Forest personnel to help guide and facilitate the deployment of this solution.

3.4 General

Project Initiation: Upon execution of this agreement

Period of Performance: 12 Months

Project Terms:

- (1) Initial upfront payment (first + last month) will be invoiced upon execution of this agreement. If the the ShadowSpear Monitoring Extension Agreement was executed by the Village of Park Forest (October ShadowSpear Monitoring @\$8,500) by 30 October 2019, the fee (charged [REDACTED]) will count toward the first and last month payment. All following monthly payments (ten months) will be invoiced on the first business day of each subsequent month (Payment is due upon receipt), other than the last month of the contract. Please accept a 3% charge for all credit card payments (except where prohibited by law).
- (2) This contract will automatically renew for an additional 12 months at the conclusion of the project term. Should Park Forest wish not to renew the contract, SpearTip will require written documentation detailing this request at least 30 days in advance.
- (3) The hours allotted within this engagement may be used throughout a given month at the discretion of SpearTip engineers or based on a request from the partner but will expire on the last day of each month. In the event a partner exceeds the allotted hours, SpearTip will notify the partner of the overage and solicit approval. SpearTip will bill the partner at the rate described in Appendix I.
- (4) This engagement is not designed for and will not cover the scope of responding to a "full-blown" Incident Response investigation. Rather, the goal of the ShadowSpear Protection Services is to detect and identify active malware threats. Should a network breach or other cyber-related incident occur at any point during the duration of this engagement which meets the following two conditions: Park Forest wishes to have SpearTip investigate the issue at hand, and SpearTip estimates the investigation, in its entirety, will exceed available monthly hours. SpearTip will require a separate engagement/proposal/statement of work to be approved by the partner with the scope, objectives, and hourly rates defined. The above circumstances will not affect the terms of this agreement. Please refer to Appendix I for further details regarding SpearTip's Incident Response and Digital Forensics services.
- (5) This engagement provides several options to the partner. The partner should carefully consider the option selected. The engagement is designed to address specific cyber security threats and may not include monitoring of all the partner's IT systems. SpearTip is not responsible for systems or cyber security threats that fall outside the scope of this engagement.
- (6) In the event the scope of this engagement is exceeded by a margin greater than 5% of the total specified scope, SpearTip will notify the partner of the overage. The partner may reduce the number of endpoints or other scoped system, or SpearTip will increase the per month bill rate proportional to the current cost.
- (7) SpearTip will maintain all updates and patches on technology installed by SpearTip on an ongoing basis throughout this engagement. Park Forest is responsible for assisting SpearTip in deployment of security technology and ensuring all scoped Park Forest assets are covered by the security technology deployment.
- (8) SpearTip may need to conduct investigations and validation within Park Forest's IT environment during this engagement. Park Forest is responsible for providing SpearTip administrative access to Park Forest's environment. Park Forest's IT support may be required at various points during the engagement. SpearTip is not responsible for consequences resulting from Park Forest's IT actions or failure to collaborate with SpearTip.
- (9) Service Suspension; a delay or interruption of SpearTip's services at Park Forest request, may temporarily impair Park Forest's network security and ability to respond to a security incident. Additionally, a Service Suspension requested by Park Forest may require SpearTip to remove installed technologies. SpearTip is not responsible for consequences stemming from a partner requested service suspension.
- (10) Failure to follow SpearTip's guidance during an investigation could result in the destruction of vital forensic artifacts necessary to investigate an incident. SpearTip is not responsible should the partner fail to take guidance and advice from SpearTip personnel.
- (11) During onboarding SpearTip will require a single POC (Point of Contact) within the environment to serve as the primary point of communication from SpearTip to the partner. This can be changed via written request to SpearTip via the SpearPortal. In addition, SpearTip will require an approved contact list from the partner. Only individuals from the partner identified on the approved contact list will be allowed to interact with SpearTip. The POC is responsible for all changes to the approved contact list.
- (12) T&E invoiced separately as incurred (for work required outside of the Metro St. Louis area). SpearTip will bill the client for one-way travel at a rate of 1/2 per hour the normal rate.
- (13) Termination. This agreement may be terminated prior to expiration as specified in the Master Services Agreement.
- (14) This proposal is governed by the terms and conditions of the Master Services Agreement dated as of 6 September 2019 between SpearTip and Partner (The Order of Precedence is set forth in the Master Services Agreement).

4. Statement of Risk

During the course of the assessment, there may be several procedural points that the Park Forest must be aware of, including:

1. SpearTip will maintain the policies of insurance set forth in the Master Services Agreement. Upon request, SpearTip will provide certificates of insurance for the coverage specified above which names Park Forest as an additional insured. In the event of cancellation or material modification thereof, written notice of such cancellation or modification would be given to Park Forest at least thirty (30) days prior to the effective date of such cancellation or modification.
2. During the course of SpearTip's monitoring services, there may be findings and recommendations documented and/or relayed to Park Forest. Due to the pervasiveness of zero-day malware and the inability of creating a guaranteed protective barrier, SpearTip cannot be held liable for an intrusion within Park Forest's environment. The nature of all SpearTip findings and recommendations may or may not have a direct or immediate impact on Park Forest; therefore, SpearTip cannot be held liable for any action related to findings or recommendations identified during the course of this engagement.
3. SpearTip's ability to monitor Park Forest's environment depends in large part on software sensors. During this engagement Park Forest will be responsible for installing software sensors and resolving sensor health issues. SpearTip will report any sensor health issues to Park Forest within the Monthly Report. Further, SpearTip has low visibility on devices that do not have a sensor installed. No Park Forest node, host, or endpoint should be left out of the deployment. Doing so could create a "blind spot" within Park Forest's network and prevent SpearTip from effectively detecting and responding to malicious threats. SpearTip is not responsible for devices or software not monitored by a software sensor deployed within the environment.

5. Affirmation of Understanding

Park Forest understands and agrees to the aforementioned scope of work and authorizes SpearTip to use these and similar methods to accomplish the goals of this engagement. Park Forest understands that SpearTip has agreed not to divulge any information regarding the details of the engagement or evidence collected to any third party not covered by a Partner Non-Disclosure Agreement without the explicit written authorization of the designated primary contact and authorizing agent or chief officer of the partner's organization.

SpearTip agrees to provide full and complete disclosure of all information gathered during the course of the engagement, including copies of raw data and will keep the organization informed of all activities, operations, and proceedings of the engagement. SpearTip maintains data related to this engagement in accordance with SpearTip's Data Retention Policy and Data Classification Policy. Park Forest agrees to provide open avenues for communication and timely response to calls during the engagement.

Park Forest grants SpearTip permission to perform research, make recommendations, follow the course of action within the scope of work. Park Forest understands and agrees to the Statement of Risk and Project Terms as contained in this document.

The below signed parties have reviewed the attached document (including the incorporated terms and conditions) and agree to the stated scope and price of work and associated terms and assumptions.

Option Chosen: Option 3

Accepted by Park Forest:

Thomas K. Mick
Village Manager

Name/Title (Print)

TKMick

Signature

10/22/2019

Date

Accepted by SpearTip:

Benjamin Auton

Name/Title (Print)


Benjamin Auton (Oct 29, 2019)

Signature

Oct 29, 2019

Date

* Upon signing this document, please fill out Appendix III below.

Appendix I. Optional Services

Incident Response / Digital Forensics

A firm's ability to respond to all types of threats with effective countermeasures depends on the level of real-world experience. SpearTip's depth in experience and highly trained team can assess and neutralize the threats to an organization, whether internal or external. SpearTip can quickly halt and/or mitigate the effects of advance persistent threats, malware, various botnets, denial of service, and network worms. These incidents can originate from rogue individuals, organized crime syndicates, or state-sponsored groups.

SpearTip's Incident Response / Digital Forensics includes (but is not limited to) the following:

- ^ Discuss project plan and clarify any issues identified
- ^ Coordinate information collection from reporting individuals
- ^ Identify the timeline of events
- ^ Interview pertinent individuals to collect any additional information relative any possible incident identified during the engagement
- ^ Gather all of the salient points of the incident used during the analysis - volatile data, forensic images, packet & malware analysis
- ^ Conduct forensic imaging of the systems/media that is determined within scope
- ^ Ensure that all aspects of the analysis are thoroughly documented and maintained
- ^ Analyze the various systems to identify the original compromise and determine any additional malware deployment

INCIDENT RESPONSE / DIGITAL FORENSICS: REDUCED HOURLY RATE OF \$450/HR

Appendix II. Service Level Agreement

For Managed Detection and Response services, if SpearTip, LLC determines in its reasonable commercial judgment that a Partner's services are unavailable due to an outage caused solely by infrastructure, equipment, and virtual components owned and operated by SpearTip, LLC, the outage will be used to calculate Service Unavailability or Service Degradation for the remedies provided below.

Remedies

In the event of a Service Unavailability, the Partner will be entitled to the remedies listed below under the relevant SLA. The remedies are provided in the form of hourly credits to a Partner's available Consulting Hours. Each Partner is entitled to a number of hours per month as stated in the Statement of Work. Hours credited through a Service Unavailability under this SLA are added to a Partner's available "Unused Hours." All "Unused Hours" credited from a SLA breach expire on a yearly basis.

Credit Limitations

The credits provided will not exceed eighty percent (80%) of Customer's monthly hour base in any billing period. To receive credits, the Partner must open a credit request through the SpearPortal within five (5) calendar days of the applicable incident. The Partner will not receive credits for unaffected Services.

Uptime SLAs

Infrastructure, Networking Equipment, and Virtual Components - 99.9% SLA

If a Partner experiences a Service Unavailability due to failure of Infrastructure, Networking Equipment, and Virtual Components, SpearTip, LLC will credit the Partner with one-half (.5) an hour for every (43.83) minutes of downtime per month after the initial minutes of Service Unavailability allowable by the SLA within a given month.

No credit will be issued during a Service Degradation of Infrastructure, Networking Equipment, and Virtual Components.

Third-Party Service Level Agreements

SpearTip, LLC leverages Third-Parties Service Providers for the purposes of providing Protection Services. All Third-Party Service Level Agreements and applicable remedies will be provided as a pass-through by SpearTip, LLC to the Partner upon request, as permitted by such third-party service level agreements in the form of a credit against the Partner's monthly fee.

Partner Support SLAs

All Partners receive Customer Support included with the Managed Detection and Response services. Customer Support includes 24x7 access to SpearTip Security Operations Center Engineers. SpearTip utilizes the following communication methods for Partner requests.



Urgent Phone Support – 24/7 via the emergency support phone number for requests related to security events and incidents.

- ▲ Non-Urgent Phone Support – Regular Business Hours (8 am – 5pm Central Time) for non-incident or security event related requests.
- ▲ Email Support – Regular Business Hours (8 am – 5 pm Central Time)
- ▲ SpearPortal.com – Regular Business Hours (8 am – 5pm Central Time)

Urgent Phone Support requests will receive a response within 2 hours or less. Urgent Phone Support requests are restricted to Security Events as defined by SpearTip, LLC. If SpearTip, LLC fails to respond to a legitimate Urgent Phone Support request within the allotted time, the Partner will receive a credit of three (3) hours for each, separate occurrence.

Definitions

Service Unavailability – the number of minutes that SpearTip Managed Detection and Response Infrastructure, Equipment, Or Virtual Components are affected by a total outage, and the service solution is unable to render objectives described in the Statement of Work.

Example: The Security Operations Center has lost power and internet connectivity, and backup systems have failed to engage. The Security Operations Center is unable to monitor Partner networks or respond to security events.

Service Degradation – the number of minutes that SpearTip Managed Detection and Response infrastructure, Equipment, or Virtual Components are affected by the partial outage, but the service solution is still able to render objectives described in the Statement of Work.

Example: A Partner dashboard is temporarily unavailable due to a configuration issue. The Security Operations Center is unaffected by the configuration issue.

Infrastructure - power systems and physical servers owned and operated by SpearTip, LLC.

Networking equipment - switching, routing, and firewall devices owned and operated by SpearTip, LLC that provide connectivity to the local network (LAN) and internet (WAN).

Virtual Components - private cloud infrastructure hosted on SpearTip, LLC infrastructure.

Security Event - an event involving intentional malicious activity occurring inside a Partner network or on a Partner endpoint

Appendix III. Park Forest Accounts Payable Form

SpearTip requires the following information be provided for billing purposes.

Attn (First & Last Name):

DenyseGarberas

Email Address:

dcarreras@vopf.com

Mailing Address:

350 Victory Drive
Park Forest, IL 60466

Phone Number:

708-283-5603

Special Instructions:

Invoice processing deadline is 1:00 pm
on Tuesdays. Payments are run on Friday

AGENDA BRIEFING

DATE: October 6, 2020

TO: Mayor Jon Vanderbilt
Board of Trustees

FROM: Christopher B. Mannino, Chief of Police

RE: Acquisition of Twenty-eight (28) APX6000 Police Radios

BACKGROUND/DISCUSSION:

The Police Department’s current radio model, the Motorola XTS5000, was provided through a Cook County Department of Homeland Security Grant following national efforts to increase compatible communication systems post 9/11. The current radios were received in 2011. Cook County discontinued providing service to these radios in December of 2018 and Motorola is no longer manufacturing parts or servicing them. Additionally, the Police Department subsequently received notification that as of January of 2021, the Cook County Sheriff’s Office is converting to TDMA only talk-groups and eliminating FDMA talk-groups. The current radio, the XTS5000, is an FDMA radio and will therefore become inoperable at the end of January of 2021.

The Police Department is in the process of converting communications inventory to the APX6000 radio, a TDMA radio that is the industry standard and the recommended radio by the Cook County Sheriff’s Office, and has determined that we need a total of 45 radio units for optimization of operations. We previously purchased 17 units in the previous fiscal year.

The current cost of purchasing the APX6000 model is approximately \$4,700 per unit, \$600 per unit less than when purchased in fiscal 2019/2020. The Police Department is seeking to purchase twenty-eight (28) APX6000 radios through the Cook County Emergency Telephone System Board (ETSB) to bring total inventory to 45 units before January of 2021. While there is no difference in purchase price from purchasing the radios through Cook County ETSB over purchasing directly from Motorola, Cook County ETSB will program the radios at a discounted price and waive the annual fee for Starcom21, a statewide public safety-trunked radio system that will allow interoperability across the state.

The amount requested to be approved is

Twenty-eight (28) APX6000 700/800 Model 2.5 Portable Motorola Radios @ \$4,695.13 per unit:

Total	\$131,463.64
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The Police Department’s section of the 2020-21 Budget includes Capital Projects funding of \$30,000 to cover a portion of this cost. Another \$27,000 will be drawn from the State Asset Forfeiture Fund. The remaining \$74,463 will come from any savings which might be available in the Police Department Budget for the current Fiscal Year. In the unlikely case

that there should not be sufficient savings in the Police Department Budget, a budget amendment can be considered later in the Fiscal Year.

SCHEDULE FOR CONSIDERATION:

This item will appear on the Agenda of the October 19th Regular Meeting for Board approval.

Billing Address:
 COOK COUNTY EMERGENCY
 TELEPHONE SYSTEM BOARD
 9511 W HARRISON AVE
 DES PLAINES, IL 60016
 US

Shipping Address:
 CHICAGO COMMUNICATIONS
 200 SPANGLER AVE
 ELMHURST, IL 60126
 US

Quote Date:09/10/2020
 Expiration Date:12/09/2020
 Quote Created By:
 Chris Chisnell
 Chris.Chisnell@
 motorolasolutions.com

End Customer:
 COOK COUNTY EMERGENCY
 TELEPHONE SYSTEM BOARD
 Marty Bennett
 martin.bennett@cookcountyil.gov
 312-914-3839

Contract: 35622 - Cook County IL #
 1912-18028

Line #	Item Number	Description	Qty	List Price	Sale Price	Ext. Sale Price
	APX™ 6000 Series	APX6000				
1	H98UCF9PW6BN	APX6000 700/800 MODEL 2.5 PORTABLE	28	\$3,026.00	\$1,936.64	\$54,225.92
1a	H869BZ	ENH: MULTIKEY	28	\$330.00	\$211.20	\$5,913.60
1b	G996AU	ADD: PROGRAMMING OVER P25 (OTAP)	28	\$100.00	\$64.00	\$1,792.00
1c	Q361AR	ADD: P25 9600 BAUD TRUNKING	28	\$300.00	\$192.00	\$5,376.00
1d	H38BT	ADD: SMARTZONE OPERATION	28	\$1,200.00	\$768.00	\$21,504.00
1e	QA00580AC	ADD: TDMA OPERATION	28	\$450.00	\$288.00	\$8,064.00
1f	Q806BM	ADD: ASTRO DIGITAL CAI OPERATION	28	\$515.00	\$329.60	\$9,228.80
1g	Q887AU	ADD: 5Y ESSENTIAL SERVICE	28	\$216.00	\$216.00	\$6,048.00
1h	Q629AK	ENH: AES ENCRYPTION AND ADP	28	\$475.00	\$304.00	\$8,512.00
1i	QA05570AA	ALT: LI-ION IMPRES 2 IP68 3400 MAH	28	\$100.00	\$64.00	\$1,792.00



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, then Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.

Line #	Item Number	Description	Qty	List Price	Sale Price	Ext. Sale Price
2	LSV00Q00202A	DEVICE PROGRAMMING	28	\$53.84	\$53.84	\$1,507.52
3	NNTN8860A	CHARGER, SINGLE-UNIT, IMPRES 2, 3A, 115VAC, US/NA	28	\$165.00	\$107.25	\$3,003.00
4	PMMN4060B	AUDIO ACCESSORY-HEADSET,PSM IP55 WITH 3.5MM JACK RX 24IN	28	\$164.00	\$106.60	\$2,984.80
5	PMAF4002A	APX 7000 700/800MHZ PSM ANTENNA	28	\$12.00	\$7.80	\$218.40
6	RLN4941A	REC ONLY EARPIECE W/ TRANSLUCET TUBE	28	\$71.07	\$46.20	\$1,293.60

Grand Total

\$131,463.64(USD)

Notes:

- **PLEASE BE ADVISED: Motorola Solutions is moving towards being more environmentally green and emailing invoices. You may receive an email invoice instead of a mailed invoice, depending on the purchase. In addition, the invoice may have a new address for submitting payments. If you have any questions or would like to change where your electronic invoices will be delivered, please contact your credit analyst or dial 800-422-4210.**
- 1.) Customer provides existing programming template. Labor not included to create new programming template.



AGENDA BRIEFING

DATE: October 6, 2020

TO: Mayor Vanderbilt
Board of Trustees

CC: Tom Mick, Village Manager
Roderick Ysaguirre, Director of Public Works

FROM: David Vavrek, Chief Water Plant Operator

RE: Request to Enter Into a Contract to Purchase One Wallace & Tiernan Rectifier/Transformer for #1 OSEC System.

BACKGROUND/DISCUSSION:

The rectifier at the water treatment plant is the electrical system needed to convert alternating current (AC) to direct current (DC). Direct electrical current is needed for use by the OSEC (On-Site Hypochlorite Generation System) system which is used to generate sodium hypochlorite (bleach). The sodium hypochlorite generated by the OSEC system is stored, pumped, and later injected into both the raw water supply and the final treated water. Sodium hypochlorite is the disinfectant which is used to prevent bacterial contamination in the water supply. A minimum of 0.5 mg/l of free chlorine is what the Illinois Environmental Protection Agency (IEPA) requires to ensure microbiologically clean water for our consumers.

The water plant has two rectifiers and two OSEC systems. Both original OSEC systems have been replaced, and now the rectifier on OSEC #1 has failed, needing extensive repairs to the internal coil transformer system. The water plant is now relying on the second rectifier unit for the production of sodium hypochlorite. If something were to happen to OSEC #2, or its rectifier, the water plant would not be able to disinfect its treated water. Thus is it imperative that the Village be proactive with replacing the rectifier on OSEC unit #1.

The proposed replacement rectifier system will include a new Wallace & Tiernan Transformer: 16 volts at 1,000 Amp DC current, Input: 460 V, 3 Phase, 60 Hertz, 28 Amps, Output: 0-1,000 Amps @ 0-16 Volts DC current, Efficiency: minimum 86% output efficiency, Cabinet: heavy gauge steel with corrosion resistant coated cabinet with air inlet filters and a five (5) year warranty. EVOQUA will also send a representative for a one day on-site start up assistance. The cost of a new rectifier is \$43,725.00. This purchase will be made from the Water Fund: Supply and Purification – Capital Outlays. This item was not budgeted for this current fiscal year however enough savings exist from the other planned capital projects to make this purchase. Delivery is expected in 16 to 18 weeks.

RECOMMENDATION:

Authorize the Village Manager to issue a purchase order to Wallace & Tiernan an EVOQUA Company in the amount of \$43,725.00 for the purchase of a Rectifier/Transformer system. An additional 10% contingency is requested to cover costs for electrical connection, etc. for a total amount not to exceed \$48,097.50

SCHEDULE FOR CONSIDERATION:

This item will appear on the Regular Meeting agenda of October 19, 2020 for Board approval.

SERVICE/REPAIR PROPOSAL
GAS FEED SYSTEM

Project Name:	Park Forest WTP Transformer/Rectifier R	RMA #:	
Project Location:	Park Forest, IL	FS #:	
Site Contact:	0	PO #:	
Proposal No.:	20 OS 007 FV 2	Customer #:	
Proposal Date:	16-Sep-2020	Model #:	3SCEA401610C
Sales Manager:	Larry Graff	Serial #:	79668
Manufacturer's Rep:	None	Warranty:	Outside of warranty period
Contact:	n/a		
Phone:	#N/A		

SCOPE OF SUPPLY

Qty	Description	Unit List Price	Unit Net Price
1	Transformer/Rectifier, Neeltran, 16V @ 1000A DC	\$43,725.00	\$43,725.00
	Input: 460V +/-5%, 3 Phase, 60 Hertz, 28 Amps		
	Output: 0-1,000Amps @ 0-16VDC		
	Output Ripple: 5% at rated output and low line		
	Efficiency: Min. 86.0% at rated output		
	Heavy gauge steel with corrosion resistant paint		
	Air inlet filter provided		
	<i>*Replacement of model 3SCEA401610C, Serial No. 79668 per customer request</i>		
1	Evoqua Field Service (days)	included	\$0.00

CLARIFICATIONS & EXCEPTIONS

Part	Description
	The scope of supply and pricing are based on Evoqua's standard equipment selection, standard terms of sale and warranty terms. Any variations from these standards may affect this quotation.
	Estimate subject to negotiation on review of installation by Field Service Technician on arrival at site. Customer to be billed for actual service at the end.

Replacement parts herein are offered on a Time & Material basis, and whatever quantities of parts are not used in the repair process may be returned to Wallace & Tiernan for credit at the as-sold price. Please ensure to contact Evoqua for an RMA# before returning any parts for credit.

The estimated lead time from date the order is placed is 8 working days

All repairs should be completed within 60 days from date of parts shipment, and all parts returned for credit must be in new, unused condition.

All freight costs are the responsibility of the customer for billable repairs. Freight terms are Pre-pay & Add.

Repaired products will be shipped to address provided on RMA form.

Lead time on repair work is approximately 2-4 weeks after receipt of approval pending material availability.

Standard Terms & Conditions of Sale

1-May-15

1. **Applicable Terms.** These terms govern the purchase and sale of equipment, products, related services, leased products, and media goods if any (collectively herein "Work"), referred to in Seller's proposal ("Seller's Documentation"). Whether these terms are included in an offer or an acceptance by Seller, such offer or acceptance is expressly conditioned on Buyer's assent to these terms. Seller rejects all additional or different terms in any of Buyer's forms or documents.
2. **Payment.** Buyer shall pay Seller the full purchase price as set forth in Seller's Documentation. Unless Seller's Documentation specifically provides otherwise, freight, storage, insurance and all taxes, levies, duties, tariffs, permits or license fees or other governmental charges relating to the Work or any incremental increases thereto shall be paid by Buyer. If Seller is required to pay any such charges, Buyer shall immediately reimburse Seller. If Buyer claims a tax or other exemption or direct payment permit, it shall provide Seller with a valid exemption certificate or permit and indemnify, defend and hold Seller harmless from any taxes, costs and penalties arising out of same. All payments are due within 30 days after receipt of invoice. Buyer shall be charged the lower of 1 ½% interest per month or the maximum legal rate on all amounts not received by the due date and shall pay all of Seller's reasonable costs (including attorneys' fees) of collecting amounts due but unpaid. All orders are subject to credit approval by Seller. Back charges without Seller's prior written approval shall not be accepted.
3. **Delivery.** Delivery of the Work shall be in material compliance with the schedule in Seller's Documentation. Unless Seller's Documentation provides otherwise, delivery terms are ExWorks Seller's factory (Incoterms 2010). Title to all Work shall pass upon receipt of payment for the Work under the respective invoice. Unless otherwise agreed to in writing by Seller, shipping dates are approximate only and Seller shall not be liable for any loss or expense (consequential or otherwise) incurred by Buyer or Buyer's customer if Seller fails to meet the specified delivery schedule.
4. **Ownership of Materials and Licenses.** All devices, designs (including drawings, plans and specifications), estimates, prices, notes, electronic data, software and other documents or information prepared or disclosed by Seller, and all related intellectual property rights, shall remain Seller's property. Seller grants Buyer a non-exclusive, non-transferable license to use any such material solely for Buyer's use of the Work. Buyer shall not disclose any such material to third parties without Seller's prior written consent. Buyer grants Seller a non-exclusive, non-transferable license to use Buyer's name and logo for marketing purposes, including but not limited to, press releases, marketing and promotional materials, and web site content.
5. **Changes.** Neither party shall implement any changes in the scope of Work described in Seller's Documentation without a mutually agreed upon change order. Any change to the scope of the Work, delivery schedule for the Work, any Force Majeure Event, any law, rule, regulation, order, code, standard or requirement which requires any change hereunder shall entitle Seller to an equitable adjustment in the price and time of performance.
6. **Force Majeure Event.** Neither Buyer nor Seller shall have any liability for any breach or delay (except for breach of payment obligations) caused by a Force Majeure Event. If a Force Majeure Event exceeds six (6) months in duration, the Seller shall have the right to terminate the Agreement without liability, upon fifteen (15) days written notice to Buyer, and shall be entitled to payment for work performed prior to the date of termination. "Force Majeure Event" shall mean events or circumstances that are beyond the affected party's control and could not reasonably have been easily avoided or overcome by the affected party and are not substantially attributable to the other party. Force Majeure Event may include, but is not limited to, the following circumstances or events: war, act of foreign enemies, terrorism, riot, strike, or lockout by persons other than by Seller or its sub-suppliers, natural catastrophes or (with respect to on-site work), unusual weather conditions.
7. **Warranty.** Subject to the following sentence, Seller warrants to Buyer that the (i) Work shall materially conform to the description in Seller's Documentation and shall be free from defects in material and workmanship and (ii) the Services shall be performed in a timely and workmanlike manner. Determination of suitability of treated water for any use by Buyer shall be the sole and exclusive responsibility of Buyer. The foregoing warranty shall not apply to any Work that is specified or otherwise demanded by Buyer and is not manufactured or selected by Seller, as to which (i) Seller hereby assigns to Buyer, to the extent assignable, any warranties made to Seller and (ii) Seller shall have no other liability to Buyer under warranty, tort or any other legal theory. The Seller warrants the Work, or any components thereof, through the earlier of (i) eighteen (18) months from delivery of the Work or (ii) twelve (12) months from initial operation of the Work or ninety (90) days from the performance of services (the "Warranty Period"). If Buyer gives Seller prompt written notice of breach of this warranty within the Warranty Period, Seller shall, at its sole option and as Buyer's sole and exclusive remedy, repair or replace the subject parts, re-perform the Service or refund the purchase price. Unless otherwise agreed to in writing by Seller, (i) Buyer shall be responsible for any labor required to gain access to the Work so that Seller can assess the available remedies and (ii) Buyer shall be responsible for all costs of installation of repaired or replaced Work. If Seller determines that any claimed breach is not, in fact, covered by this warranty, Buyer shall pay Seller its then customary charges for any repair or replacement made by Seller. Seller's warranty is conditioned on Buyer's (a) operating and maintaining the Work in accordance with Seller's instructions, (b) not making any unauthorized repairs or alterations, and (c) not being in default of any payment obligation to Seller. Seller's warranty does not cover (i) damage caused by chemical action or abrasive material, misuse or improper installation (unless installed by Seller) and (ii) media goods (such as, but not limited to, resin, membranes, or granular activated carbon media) once media goods are installed. THE WARRANTIES SET FORTH IN THIS SECTION 7 ARE THE SELLER'S SOLE AND EXCLUSIVE WARRANTIES AND ARE SUBJECT TO THE LIMITATION OF LIABILITY PROVISION BELOW. SELLER MAKES NO OTHER WARRANTIES OF ANY KIND, EXPRESS OR IMPLIED, INCLUDING WITHOUT LIMITATION, ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR PURPOSE.
8. **Indemnity.** Seller shall indemnify, defend and hold Buyer harmless from any claim, cause of action or liability incurred by Buyer as a result of third party claims for personal injury, death or damage to tangible property, to the extent caused by Seller's negligence. Seller shall have the sole authority to direct the defense of and settle any indemnified claim. Seller's indemnification is conditioned on Buyer (a) promptly, within the Warranty Period, notifying Seller of any claim, and (b) providing reasonable cooperation in the defense of any claim.
9. **Assignment.** Neither party may assign this Agreement, in whole or in part, nor any rights or obligations hereunder without the prior written consent of the other party; provided, however, the Seller may assign its rights and obligations under these terms to its affiliates or in connection with the sale or transfer of the Seller's business and Seller may grant a security interest in the Agreement and/or assign proceeds of the agreement without Buyer's consent.
10. **Termination.** Either party may terminate this agreement, upon issuance of a written notice of breach and a thirty (30) day cure period, for a material breach (including but not limited to, filing of bankruptcy, or failure to fulfill the material obligations of this agreement). If Buyer suspends an order without a change order for ninety (90) or more days, Seller may thereafter terminate this Agreement without liability, upon fifteen (15) days written notice to Buyer, and shall be entitled to payment for work performed, whether delivered or undelivered, prior to the date of termination.

11. **Dispute Resolution.** Seller and Buyer shall negotiate in good faith to resolve any dispute relating hereto. If, despite good faith efforts, the parties are unable to resolve a dispute or claim arising out of or relating to this Agreement or its breach, termination, enforcement, interpretation or validity, the parties will first seek to agree on a forum for mediation to be held in a mutually agreeable site. If the parties are unable to resolve the dispute through mediation, then any dispute, claim or controversy arising out of or relating to this Agreement or the breach, termination, enforcement, interpretation or validity thereof, including the determination of the scope or applicability of this agreement to arbitrate, shall be determined by arbitration in Pittsburgh, Pennsylvania before three arbitrators who are lawyers experienced in the discipline that is the subject of the dispute and shall be jointly selected by Seller and Buyer. The arbitration shall be administered by JAMS pursuant to its Comprehensive Arbitration Rules and Procedures. The Arbitrators shall issue a reasoned decision of a majority of the arbitrators, which shall be the decision of the panel. Judgment may be entered upon the arbitrators' decision in any court of competent jurisdiction. The substantially prevailing party as determined by the arbitrators shall be reimbursed by the other party for all costs, expenses and charges, including without limitation reasonable attorneys' fees, incurred by the prevailing party in connection with the arbitration. For any order shipped outside of the United States, any dispute shall be referred to and finally determined by the International Center for Dispute Resolution in accordance with the provisions of its International Arbitration Rules, enforceable under the New York Convention (Convention on the Recognition and Enforcement of Foreign Arbitral Awards) and the governing language shall be English.

12. **Export Compliance.** Buyer acknowledges that Seller is required to comply with applicable export laws and regulations relating to the sale, exportation, transfer, assignment, disposal and usage of the Work provided under this Agreement, including any export license requirements. Buyer agrees that such Work shall not at any time directly or indirectly be used, exported, sold, transferred, assigned or otherwise disposed of in a manner which will result in non-compliance with such applicable export laws and regulations. It shall be a condition of the continuing performance by Seller of its obligations hereunder that compliance with such export laws and regulations be maintained at all times. BUYER AGREES TO INDEMNIFY AND HOLD SELLER HARMLESS FROM ANY AND ALL COSTS, LIABILITIES, PENALTIES, SANCTIONS AND FINES RELATED TO NON-COMPLIANCE WITH APPLICABLE EXPORT LAWS AND REGULATIONS.

13. **LIMITATION OF LIABILITY.** NOTWITHSTANDING ANYTHING ELSE TO THE CONTRARY, SELLER SHALL NOT BE LIABLE FOR ANY CONSEQUENTIAL, INCIDENTAL, SPECIAL, PUNITIVE OR OTHER INDIRECT DAMAGES, AND SELLER'S TOTAL LIABILITY ARISING AT ANY TIME FROM THE SALE OR USE OF THE WORK, INCLUDING WITHOUT LIMITATION ANY LIABILITY FOR MECHANICAL WARRANTY CLAIMS OR FOR ANY BREACH OR FAILURE TO PERFORM ANY OBLIGATION UNDER THE CONTRACT, SHALL NOT EXCEED THE PURCHASE PRICE PAID FOR THE WORK. THESE LIMITATIONS APPLY WHETHER THE LIABILITY IS BASED ON CONTRACT, TORT, STRICT LIABILITY OR ANY OTHER THEORY.

14. **Rental Equipment / Services.** Any leased or rented equipment ("Leased Equipment") provided by Seller shall at all times be the property of Seller with the exception of certain miscellaneous installation materials purchased by the Buyer, and no right or property interest is transferred to the Buyer, except the right to use any such Leased Equipment as provided herein. Buyer agrees that it shall not pledge, lend, or create a security interest in, part with possession of, or relocate the Leased Equipment. Buyer shall be responsible to maintain the Leased Equipment in good and efficient working order. At the end of the initial term specified in the order, the terms shall automatically renew for the identical period unless canceled in writing by Buyer or Seller not sooner than three (3) months nor later than one (1) month from termination of the initial order or any renewal terms. Upon any renewal, Seller shall have the right to issue notice of increased pricing which shall be effective for any renewed terms unless Buyer objects in writing within fifteen (15) days of issuance of said notice. If Buyer timely cancels service in writing prior to the end of the initial or any renewal term this shall not relieve Buyer of its obligations under the order for the monthly rental service charge which shall continue to be due and owing. Upon the expiration or termination of this Agreement, Buyer shall promptly make any Leased Equipment available to Seller for removal. Buyer hereby agrees that it shall grant Seller access to the Leased Equipment location and shall permit Seller to take possession of and remove the Leased Equipment without resort to legal process and hereby releases Seller from any claim or right of action for trespass or damages caused by reason of such entry and removal.

15. **Miscellaneous.** These terms, together with any Contract Documents issued or signed by the Seller, comprise the complete and exclusive statement of the agreement between the parties (the "Agreement") and supersede any terms contained in Buyer's documents, unless separately signed by Seller. No part of the Agreement may be changed or cancelled except by a written document signed by Seller and Buyer. No course of dealing or performance, usage of trade or failure to enforce any term shall be used to modify the Agreement. To the extent the Agreement is considered a subcontract under Buyer's prime contract with an agency of the United States government, in case of Federal Acquisition Regulations (FARs) flow down terms, Seller will be in compliance with Section 44.403 of the FAR relating to commercial items and those additional clauses as specifically listed in 52.244-6, Subcontracts for Commercial Items (OCT 2014). If any of these terms is unenforceable, such term shall be limited only to the extent necessary to make it enforceable, and all other terms shall remain in full force and effect. The Agreement shall be governed by the laws of the Commonwealth of Pennsylvania without regard to its conflict of laws provisions. Both Buyer and Seller reject the applicability of the United Nations Convention on Contracts for the international sales of goods to the relationship between the parties and to all transactions arising from said relationship.

AGENDA BRIEFING

DATE: October 6, 2020

TO: Mayor Vanderbilt
Board of Trustees

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

RE: Approval of an Ordinance Authorizing the Sale of 336 Early Street

BACKGROUND/DISCUSSION:

The South Suburban Trades Initiative (SSTI) was created in 2018 as a collaborative effort of the Village of Park Forest, South Suburban College, and Prairie State College. It has since grown to include the participation of several trade union apprentice programs associated with plumbing, electrical, painting, and pipe-fitters. SSTI is a workforce development and neighborhood stabilization program whereby a long vacant, blighted house is rehabilitated using student and apprentice labor. The program is funded by the Illinois Housing Development Authority's Abandoned Property Program (IHDA-APP) grant for all exterior work, and the Village of Park Forest for all other work, including the services of a contract general contractor.

SSTI began rehabilitation on 336 Early Street, the second house in the program, in August 2019, and the work will be completed in early September 2020. Village Staff proposes to sell the house at this time.

The Village proposes to contract with Mr. David Huerta, a Real Estate Agent with Calumet Region Realty, for the sale of 336 Early Street and 305 Sauganash Street (additional Board agenda item). Mr. Huerta was recommended by the South Suburban Land Bank and Development Authority as one of their approved Real Estate Agents. He will assist with the sale of the two houses currently available, and a new Land Bank approved agent will be selected when the next SSTI house is ready for sale.

As documented from real estate transfer data from the Community Development Department, the real estate market in Park Forest is very healthy right now. Homes are selling quickly, and in many cases for more than the listing price. Therefore, it is important for the Village to be in a position to act quickly when an offer is made on this house. Typically, the process for sale of Village-owned property starts after a buyer is identified, and requires the approval of an Ordinance (and three Board meetings). On the recommendation of the Village Attorney, Staff is requesting prior authorization for the Village Manager to sell this house at a minimum price of \$110,000. The house will actually be listed for \$147,500, but the minimum price gives the Manager flexibility in case the offers are not as anticipated. The total rehabilitation costs for this house have been \$86,553, with \$24,334 of that amount reimbursed by the IHDA-APP grant, making the Village's investment \$62,220. Therefore, if the house sells for the list price of \$147,500, the Village will have a net gain of \$77,905 after the broker's fee and reimbursement of Village expenses, but not accounting for

other closing costs. It is anticipated that these funds will be used to continue the SSTI program on a new house starting immediately.

The Village Attorney prepared the attached Ordinance.

SCHEDULE FOR CONSIDERATION: This item will appear on the Regular Agenda of October 19, 2020 for final reading.

ORDINANCE NO.

**A ORDINANCE AUTHORIZING THE SALE OF
REAL ESTATE COMMONLY KNOWN AS
336 EARLY STREET IN THE
VILLAGE OF PARK FOREST, COOK AND WILL COUNTIES, ILLINOIS**

WHEREAS, Park Forest is the owner of certain real estate commonly known as 336 Early Street, Park Forest, Illinois which is legally described on Exhibit "A" hereto and incorporated herein by reference ("Property"); and

WHEREAS, the Mayor and Board of Trustees have determined that the sale of the Property will promote the economic vitality of the Village and thereby serve a corporate purpose.

NOW, THEREFORE, be it ordained by the Mayor and Board of Trustees of the Village of Park Forest, Cook and Will Counties, Illinois, in the exercise of Park Forest's home rule powers as follows:

SECTION 1: The recitals set forth above are incorporated herein by reference and made a part hereof.

SECTION 2: The Village Manager is authorized to sell the Property for a gross sales price of not less than one hundred ten thousand dollars (\$110,000.00) subject to such terms and conditions as may be approved by the Village Manager. The Village Manager is also authorized to engage the services of a licensed real estate broker to facilitate the sale of the Property.

SECTION 3: The Village Mayor, Village Clerk, Village Manager, and Village Attorney are authorized to execute such documents as are necessary to effectuate the sale of the Property.

SECTION 4: If any section, paragraph, clause, or provision of this ordinance shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this ordinance.

SECTION 5: All ordinances in conflict herewith are hereby repealed to the extent of such conflict.

PASSED this _____ day of _____, 2020.

APPROVED:

ATTEST:

Jonathan Vanderbilt
Village Mayor

Sheila McGann
Village Clerk

EXHIBIT A

LEGAL DESCRIPTION

LOT 16 IN BLOCK 11, IN LINCOLNWOOD SUBDIVISION, BEING A PART OF THE SOUTHEAST $\frac{1}{4}$ OF SECTION 24, TOWNSHIP 35 NORTH, RANGE 13, EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS.

P.I.N.: 31-24-435-019-0000

Common Address: 336 Early Street, Park Forest, Illinois 60466

STATE OF ILLINOIS)
) SS
COUNTIES OF COOK AND WILL)

CERTIFICATION

I, Sheila McGann, do hereby certify that I am the duly qualified and elected Clerk of the Village of Park Forest, Cook and Will Counties, Illinois, and that as such Clerk I do have charge of and custody of the books and records of the Village of Park Forest, Cook and Will Counties, Illinois.

I do hereby further certify that the foregoing is a full, true and correct copy of Ordinance No. , “AN ORDINANCE AUTHORIZING THE SALE OF REAL ESTATE COMMONLY KNOWN AS 336 EARLY STREET IN PARK FOREST, COOK COUNTY, ILLINOIS,” adopted and approved by the Mayor and Board of Trustees of the Village of Park Forest, Illinois on September ____, 2020.

IN WITNESS WHEREOF, I have hereunto affixed my hand and the Corporate Seal of the Village of Park Forest, Cook and Will Counties, Illinois this ____day of September 2020.

SHEILA MCGANN
Village Clerk
Village of Park Forest
Cook and Will Counties, Illinois

AGENDA BRIEFING

DATE: October 6, 2020

TO: Mayor Vanderbilt
Board of Trustees

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

RE: Approval of an Ordinance Authorizing the Sale of 305 Sauganash Street

BACKGROUND/DISCUSSION:

The South Suburban Trades Initiative (SSTI) was created in 2018 as a collaborative effort of the Village of Park Forest, South Suburban College, and Prairie State College. It has since grown to include the participation of several trade union apprentice programs associated with plumbing, electrical, painting, and pipe-fitters. SSTI is a workforce development and neighborhood stabilization program whereby a long vacant, blighted house is rehabilitated using student and apprentice labor. The program is funded by the Illinois Housing Development Authority's Abandoned Property Program (IHDA-APP) grant for all exterior work, and the Village of Park Forest for all other work, including the services of a contract general contractor.

The first house to be rehabilitated with SSTI was 305 Sauganash Street. Rehab was completed at that house in September 2019, and for the past year it has been the home of the Village's Greenest Region Corps Member, Haley Crim. Now that Ms. Crim has completed her year of service with the Village, the house can be sold.

The Village proposes to contract with Mr. David Huerta, a Real Estate Agent with Calumet Region Realty, for the sale of 305 Sauganash Street and 336 Early Street (additional Board agenda item). Mr. Huerta was recommended by the South Suburban Land Bank and Development Authority as one of their approved Real Estate Agents. He will assist with the sale of the two houses currently available, and a new Land Bank approved agent will be selected when the next SSTI house is ready for sale.

As documented from real estate transfer data from the Community Development Department, the real estate market in Park Forest is very healthy right now. Homes are selling quickly, and in many cases for more than the listing price. Therefore, it is important for the Village to be in a position to act quickly when an offer is made on this house. Typically, the process for sale of Village-owned property starts after a buyer is identified, and requires the approval of an Ordinance (and three Board meetings). On the recommendation of the Village Attorney, Staff is requesting prior authorization for the Village Manager to sell this house at a minimum price of \$75,000. The house will actually be listed for \$99,200, but the minimum price gives the Manager flexibility in case the offers are not as anticipated. The total rehabilitation costs for this house have been \$84,317, with \$21,903 of that amount reimbursed by the IHDA-APP grant, resulting in total costs for the Village of \$62,414. Therefore, if the house sells for the list price of \$99,200, the Village will have a net gain of \$31,826 after the broker's fee and reimbursement of Village expenses, but not including

other closing costs. It is anticipated that these funds will be used to continue the SSTI program on a new house starting immediately.

The Village Attorney prepared the attached Ordinance.

SCHEDULE FOR CONSIDERATION: This item will appear on the Regular Agenda of October 19, 2020 for final reading.

ORDINANCE NO.

**A ORDINANCE AUTHORIZING THE SALE OF
REAL ESTATE COMMONLY KNOWN AS
305 SAUGANASH STREET IN THE
VILLAGE OF PARK FOREST, COOK AND WILL COUNTIES, ILLINOIS**

WHEREAS, Park Forest is the owner of certain real estate commonly known as 305 Sauganash Street, Park Forest, Illinois which is legally described on Exhibit "A" hereto and incorporated herein by reference ("Property"); and

WHEREAS, the Mayor and Board of Trustees have determined that the sale of the Property will promote the economic vitality of the Village and thereby serve a corporate purpose.

NOW, THEREFORE, be it ordained by the Mayor and Board of Trustees of the Village of Park Forest, Cook and Will Counties, Illinois, in the exercise of Park Forest's home rule powers as follows:

SECTION 1: The recitals set forth above are incorporated herein by reference and made a part hereof.

SECTION 2: The Village Manager is authorized to sell the Property for a gross sales price of not less than seventy thousand dollars (\$75,000.00) subject to such terms and conditions as may be approved by the Village Manager. The Village Manager is also authorized to engage the services of a licensed real estate broker to facilitate the sale of the Property.

SECTION 3: The Village Mayor, Village Clerk, Village Manager, and Village Attorney are authorized to execute such documents as are necessary to effectuate the sale of the Property.

SECTION 4: If any section, paragraph, clause, or provision of this ordinance shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this ordinance.

SECTION 5: All ordinances in conflict herewith are hereby repealed to the extent of such conflict.

PASSED this _____ day of _____, 2020.

APPROVED:

ATTEST:

Jonathan Vanderbilt
Village Mayor

Sheila McGann
Village Clerk

EXHIBIT A

LEGAL DESCRIPTION

LOT 10 IN BLOCK 83, IN VILLAGE OF PARK FOREST AREA NO. 5, BEING A SUBDIVISION OF PART OF THE EAST ½ OF SECTION 35 AND THE WEST ½ OF SECTION 36, TOWNSHIP 35 NORTH, RANGE 13, EAST OF THE THIRD PRINCIPAL MERIDIAN ACCORDING TO THE PLAT THEREOF RECORDED AUGUST 3, 1951 AS DOCUMENT NUMBER 15139014 IN COOK COUNTY, ILLINOIS.

P.I.N.: 31-35-406-010-0000

Common Address: 305 Sauganash Street, Park Forest, Illinois 60466

AGENDA BRIEFING

DATE: October 12, 2020

TO: Mayor Vanderbilt
Board of Trustees

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

RE: Consideration of an Ordinance Amending Division 2 (Food Dealer’s Business Registration) and Division 3 (Restaurants and other Food Dispensers) of Article II (Food and Food Handlers) of Chapter 50 (Health and Sanitation) of the Code of Ordinances of the Village of Park Forest to establish additional requirements for business registration

BACKGROUND/DISCUSSION:

The Village’s business registration process has traditionally required many types of businesses to submit proof of insurance and to include language that covers the Village as an additional insured. It also requires businesses that serve made-to-order or packaged food to provide documentation that the manager is a certified food sanitation manager. However, neither of these requirements is actually codified in the Village’s Code of Ordinances. Therefore, this Ordinance will address this gap between practice and policy.

The proposed revisions to Section 50-61 apply to “food dealers” and “food establishments”, and the revisions to Section 50-92 will apply to “food dispensers” and “itinerant food dispensers”. These terms are defined in Chapter 50 in the following manner:

- A “food dealer shall mean a retail grocery store”.
- A “food establishment shall mean and include every room, shop, place or premises where any food as herein defined is sold, offered for sale and the equipment and foods therein contained.”
- A “food dispenser shall mean restaurant, coffeeshop, cafeteria, short-order cafe, luncheonette, tavern, sandwich stand, soda fountain and all other eating or drinking establishments as well as kitchens or other places in which food or drink is prepared for sale”.
- A “itinerant food dispenser shall mean one operating for a temporary period in connection with a fair, carnival, circus, public exhibition or similar gathering. For the purpose of this definition "temporary period" shall mean no more than 72 hours for any one period of operation unless the food and drink sold are those which do not require refrigeration, in which case, a temporary period shall mean 90 days for any one period of operation.”

Monica DeLord (manages the business registration process) and Margaret Lewis, Community Health Coordinator) assisted in the drafting of this Ordinance. The Village Attorney prepared the Ordinance.

SCHEDULE FOR CONSIDERATION: This item will appear on the Regular Agenda of October 19, 2020, for First Reading.

ORDINANCE NO. _____

AN ORDINANCE AMENDING DIVISION 2 (FOOD DEALER’S BUSINESS REGISTRATION) AND DIVISION 3 (RESTAURANTS AND OTHER FOOD DISPENSERS) OF ARTICLE II (FOOD AND FOOD HANDLERS) OF CHAPTER 50 (HEALTH AND SANITATION) OF THE CODE OF ORDINANCES OF THE VILLAGE OF PARK FOREST TO ESTABLISH ADDITIONAL REQUIREMENTS FOR BUSINESS REGISTRATION

WHEREAS, the Village of Park Forest, Cook County and Will County, Illinois (the “Village”) is a home rule municipality pursuant to Section 6(a), Article VII of the 1970 Constitution of the State of Illinois, and as such may exercise any power and perform any function pertaining to its government and affairs; and

WHEREAS, the Mayor and Board of Trustees find it is in the best interests of the health, safety, and welfare of the Village to require certain reasonable requirements upon food dealers, restaurants, and other food dispenser establishments within the Village.

NOW, THEREFORE, be it ordained by the Mayor and Board of Trustees of the Village of Park Forest, Cook and Will Counties, Illinois, as follows:

SECTION 1. That the above recitals and legislative findings are found to be true and correct and are hereby incorporated herein and made a part hereof, as if fully set forth in their entirety.

SECTION 2: Sec. 50-61. (Required; application) of DIVISION 2 (Food Dealer’s Business Registration) of ARTICLE II. (Food and Food Handlers) of Chapter 50 (Health and Sanitation) of the Code of Ordinances of the Village of Park Forest is hereby amended by adding the following provisions:

(c) The applicant must provide proof that the food dealer is under the operational supervision of a certified food service sanitation manager in accordance with Illinois Department of Public Health requirements.

(d) The applicant must provide a certificate of liability in the amount of \$1,000,000 naming the Village as a certificate holder.

SECTION 3: Section 50-92. (Business registration certificate required) of DIVISION 3 (Restaurants and other Food Dispensers) of ARTICLE II (Food and Food Handlers) of Chapter 50 (Health and Sanitation) of the Code of Ordinances of the Village of Park Forest is hereby amended by adding the following provisions:

(c) The applicant must provide proof that the restaurant or other food dispenser is under the operational supervision of a certified food service sanitation manager in accordance with Illinois Department of Public Health requirements. Itinerant food dispensers selling only pre-packaged food are exempt from this requirement.

(d) The applicant must provide a certificate of liability in the amount of \$1,000,000 naming the Village as a certificate holder. Itinerant food dispensers selling only pre-packaged food are exempt from this requirement.

SECTION 4: If any section, paragraph, clause or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any other provision of this Ordinance.

SECTION 4: Any ordinance or portion of any ordinance in conflict with any provisions of this Ordinance is hereby repealed solely to the extent of such conflict.

SECTION 5: This Ordinance shall be in full force and effect upon its passage and approval as provided by law.

PASSED by the Mayor and Board of Trustees of the Village of Park Forest, Cook and Will Counties, Illinois this _____ day of _____, 2020 pursuant to roll call vote, as follows:

	Yes	No	Absent	Present
Tiffani Graham				
Maya Hardy				
Glenna Hennessy				
Candyce Herron				
Theresa Settles				
Joseph Woods				
Jonathan Vanderbilt				
TOTAL:				

APPROVED by the Mayor of the Village of Park Forest, Cook and Will Counties, Illinois on this _____ day of _____, 2020.

APPROVED:

ATTEST:

Jonathan Vanderbilt, Mayor

Sheila McGann, Village Clerk

State of Illinois)
) ss
Counties of Cook and Will)

CERTIFICATION

I, Sheila McGann, do hereby certify that I am the duly qualified and elected Clerk of the Village of Park Forest, Cook and Will Counties, Illinois, and that as such Clerk I do have charge of and custody of the books and records of the Village of Park Forest, Cook and Will Counties, Illinois.

I do hereby further certify that the foregoing is a full, true and correct copy of Ordinance No. _____, **AN ORDINANCE AMENDING DIVISION 2 (FOOD DEALER’S BUSINESS REGISTRATION) AND DIVISION 3 (RESTAURANTS AND OTHER FOOD DISPENSERS) OF ARTICLE II (FOOD AND FOOD HANDLERS) OF CHAPTER 50 (HEALTH AND SANITATION) OF THE CODE OF ORDINANCES OF THE VILLAGE OF PARK FOREST TO ESTABLISH ADDITIONAL REQUIREMENTS FOR BUSINESS REGISTRATION** adopted and approved by the Mayor and Board of Trustees of the Village of Park Forest, Illinois on _____, 2020.

IN WITNESS WHEREOF, I have hereunto affixed my hand and the Corporate Seal of the Village of Park Forest, Cook and Will Counties, Illinois this ____ day of _____, 2020.

Sheila McGann
Village Clerk
Village of Park Forest

AGENDA
SPECIAL RULES MEETING OF THE BOARD OF TRUSTEES
HELD REMOTELY
PUBLIC NOTICE POSTED AT THE VILLAGE HALL
350 VICTORY DRIVE
PARK FOREST, ILLINOIS

Village Hall- Conference Call

6:00 p.m.

October 19, 2020

Roll Call

Financial Update

- Preliminary Fiscal Year 2020 Year End Results
- Current Year Trends
- Financial Impact of Covid-19
- Property Tax Levy Projection

Adjournment

NOTE – DUE TO COVID-19

THE BOARD MEETING WILL BE HELD VIA CONFERENCE CALL

***Public, in-person attendance of the Meeting has been deemed unfeasible; All public comment can be sent prior to the phone conference Board Meeting, via email to tmick@vopf.com, by 3 pm the day of the meeting; Public comments received via email will be read during the public meeting.**

****A record (verbatim recording) of all action (if any) taken during the Board Meeting in open session will be made available upon request.**

*****This meeting will be broadcast live, and recorded, on the local cable access channels in Park Forest (channel 4 for Comcast subscribers & channel 4 for AT&T U-Verse subscribers) and will be streamed live, and subsequently archived, on the Village website at www.villageofparkforest.comNOTE: Copies of Agenda Items are Available on the Village website at www.villageofparkforest.com**

MEMORANDUM

DATE: September 28, 2020
TO: Mayor Jon Vanderbilt
Board of Trustees
FROM: Mark A. Pries, Finance Director/Deputy Village Manager
RE: Preliminary Fiscal Year 2020 Year-End Results

Attached are the preliminary pre-audited results for the Fiscal Year ended June 30, 2020 (FY 20). Following are key points related to the information contained in the attached charts.

GENERAL FUND REVENUES

Overall actual revenues represented 94% of budget.

Property Taxes recorded represent 92% of budget. Actual revenue represents the second installment of 2018 and the first installment of 2019, 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. 2018 levy collections are at an increased rate of 86%. As more homes in the Village change back to owner occupied, staff believes property tax collection rates will continue to improve. Staff will monitor collections throughout FY 2021 and if collections anomalies appear, 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, tax reassessments 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 \$144,170. This increase is due to the impact of internet sales taxes now distributed to municipalities via the Local Use Tax and the new cannabis sales tax. Sales & Use Tax was up by \$131,659, Video Gaming Tax increased by \$4,783 and cannabis sales tax brought in \$7,729.

Utility Tax revenues were 87% of budget but this amount was lower than last fiscal year with \$79,020 less in revenue coming in compared to FY 18-19.

State Income Tax represented 98% of budget reflecting a decrease from the prior year in the amount of \$116,601. 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, 2019 after the Village had adopted the FY 2020 budget. Also, due to COVID-19, the tax filing deadline was pushed back from April 15th to July 15th and this meant the large amounts of income taxes the Village usually receives for the month of April

were well over \$200,000 less than expected. This decrease from delaying the tax filing deadline is the sole reason why income tax revenues for FY 19-20 are lower than the prior year.

Personal Property Replacement Tax (PPRT) is a form of corporate income tax and it increased by \$13,979 from the prior year, or 7%. PPRT allocations to Police and Fire Pension and IMRF stayed consistent for FY 20 compared to the prior year.

Real Estate Transfer Tax revenues were 107% of budget and increased from the prior year by \$53,075. Increasing home values have helped push this revenue item higher the last 36 months.

Grants & Rebates revenue ended the year at 97% of budget. The PACE grant revenue received decreased by \$6,693 from the prior year, meaning collections for FY 20 were only 72% of budget. The Village received \$11,300 in an Arts Council Grant, almost \$375,000 in grant monies to further the compressed natural gas project with Start Disposal and an Invest in Cook County grant for \$79,528.

Transfers from Other Funds was at 94% of budget and was that low because the transfer from the confiscated drug seizure fund for the DEA officer program was discontinued early in FY 19-20 even though there was a revenue budget of \$75,000 for it but no revenues were actually received.

Licenses ended at 81% of budget and included Crime Free Housing licenses and vehicle sticker licenses. Vehicle sticker revenue decreased due to COVID-19 as the deadline was pushed back from April 30th to June 30th, resulting in a decrease of \$93,381 from the prior year. Vehicle sticker rates last increased in 2012. Compared to FY 19, Crime Free Housing revenue increased \$40,590. This increase 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).

Permits were 99% of budget and were \$1,294 lower than FY 19 due to Park Permit Fees being considerably less due to COVID-19. The remaining items in Permits performed very similarly as they did in FY 2019. One bright spot, Cable TV Franchise Fees and Cable PEG Fees both increased by a total amount of \$11,237.

Charges for Services finished at 99% of budget and were \$234,851 lower than the prior year. This decrease is primarily due to COVID-19. **Recreation & Parks** revenue was at 83% of budget and saw a significant impact from COVID-19 as programs came to a halt for over two months. **Hospital Transport** was at 123% of budget and saw an increase of \$53,907 from the prior year. **Property Lease Revenue** was 100% of budget. **Inspection Fees** also saw an impact from COVID-19, finishing at 75% of budget, down \$12,680 from the prior year. **Other Charges** finished at 88% of budget and included Police salary reimbursements for special details worked, Jolly Trolley revenue and charges for grass mowing and other liens.

Fines reflect the IDROP collections of \$209,763 net of fees, which is an \$88,515 increase from FY 19. Vehicle seizure fees were \$80,500, 20% of which is dedicated to youth programs. Overall, Fines revenue was 107% of budget.

Interest Earnings decreased in FY 20 after several years of increases. Interest rates saw a dramatic decrease in FY 20 moving from 2.197% in the Illinois Treasurer’s Pool at the end of FY 2019 to 0.161%. The schedule below shows how the changing rates affected an average \$3,000,000 balance.

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2019</u>	<u>2020</u>
Illinois Treasurer's Pool	2.067%	0.153%	0.193%	0.031%	0.087%	2.197%	%0.161
Interest Earnings	\$62,010	\$4,590	\$5,790	\$930	\$2,610	\$65,910	\$4,830

General Fund investments performed better in FY 2019 due an additional \$2 million moved from cash to the investment portfolio in March, 2019 as well as from higher interest rates. Unfortunately, FY 2020 saw interest rates decrease to levels seen during the Great Recession. These rate decreases saw investment earnings in the General Fund decrease from \$348,068 in FY 2019 to \$151,101 in FY 2020. This excludes the interest received from IRMA.

Identifying certain key revenues shows a ten-year trend revenue in several categories. Only one of these selected revenues lag behind the Fiscal 2011 level the remaining items have surpassed it.

KEY REVENUE COMPARISON (EXCLUDING PROPERTY TAXES)

	<u>Fiscal</u> <u>2011</u>	<u>Fiscal</u> <u>2012</u>	<u>Fiscal</u> <u>2014</u>	<u>Fiscal</u> <u>2016</u>	<u>Fiscal</u> <u>2017</u>	<u>Fiscal</u> <u>2018</u>	<u>Fiscal</u> <u>2019</u>	<u>Fiscal</u> <u>2020</u>
Sales Tax	\$ 649,933	\$ 656,921	\$ 705,591	\$ 838,061	\$ 857,532	\$ 911,527	\$ 1,048,762	\$ 1,192,933
Utility Tax	1,516,055	1,691,132	1,315,502	1,093,283	1,128,093	1,060,843	1,036,108	957,088
State Income Tax	1,819,373	1,892,338	2,104,560	2,201,109	2,078,045	1,973,253	2,289,854	2,173,253
PPRT	201,802	182,870	208,074	203,883	228,088	183,393	209,478	223,457
R. E. Transfer Tax	62,235	117,805	79,969	371,061	165,895	151,310	174,120	227,195
Building Permit Fees	81,207	118,812	82,637	98,449	137,432	164,165	103,442	107,183
Interest Income	<u>77,767</u>	<u>61,519</u>	<u>97,899</u>	<u>90,297</u>	<u>53,266</u>	<u>380,864</u>	<u>430,117</u>	<u>351,306</u>
	4,408,372	4,721,397	4,594,232	4,896,143	4,648,351	4,825,355	5,291,881	5,232,415

GENERAL FUND EXPENDITURES

Actual General Fund Expenditures represented 84% 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 \$1,876,330 in assignments. This amount added to expenditures produces a 90% of budget result.

All General Fund departments came in at or below budgeted expenditures after assignments. Administrative expenditures reflected the total General Fund costs for IRMA and an assignment for all Administrative purposes of \$232,310. A \$500,000 Assigned Fund Balance for the IRMA deductible was established several years ago and there is an additional \$200,000 assignment for FY 2020 to provide for insurance claims that may arise in the future. In addition, \$500,000 has been budgeted for 2020/2021 for the IRMA deductible. Deductible costs were \$355,609 in

Fiscal Year 2020, which was a slight increase from the \$340,267 in Fiscal Year 2019. Public Works has assigned \$1,254,864 in roadway work at June 30, 2020 that will carry forward to the FY 20-21 budget via a budget amendment.

It should be noted that the General Fund finished FY 19-20 with a surplus of \$353,833 while in the midst of the COVID-19 pandemic that was present for the entire 4th quarter and some of the 3rd quarter of the fiscal year. Also, in August, 2019, the Village was hit with a ransomware virus that could have had devastating impacts but, thankfully, staff was able to mitigate its impacts for a relatively low-cost amount. The General Fund had a budgeted deficit of over \$2.8 million but as has been discussed at prior budget meetings, the Village rarely finishes a fiscal year spending the full amount it is budgeted to do so. Rather, with its conservative budgeting approach, the Village budgets its expenditures to a level of trying to achieve everything that is planned or scheduled with the realization that rarely are all issues scheduled for the coming 12 months fully accomplished. On the revenue side, the Village budgets revenues at their expected amount of realization and not what might happen. Keeping budgeted revenues to expected levels keeps the village from over-extending itself and needing to use one-time reserves for ongoing fixed costs.

Fund Summary

Estimated Unassigned General Fund Balance 6/30/20		\$ 9,399,671
Budgeted Carryover (2020/2021)		
Fund balance use for operations	(1,591,978)	
Roadway matching funds - FAU routes	<u>(500,000)</u>	
Committed use of Fund Balance		<u>(2,091,978)</u>
Adjusted Unassigned Fund Balance representing 3.1 months reserve		\$ 7,307,693

(The Board’s Fiscal Policies require a reserve of 3-4 months of operations. One month’s operating expenditures are \$2,327,579.)

DOWNTOWN RESULTS

REVENUES:

Rent Revenues were 81% of budget.

Common Area revenues of \$80,262 were 91% of budget.

Hall Rental revenue reflects Dining on the Green revenue and is 175% of budget.

Other Business Licenses and Miscellaneous reflects revenues received from Theater 47 and is at 79% of budget due to GSU leaving the DownTown in July, 2019.

Transfer from General Fund were not made for FY 2020 as a new fiscal policy adopted for FY 19-20 states that the General Fund transfer will only happen if the DownTown Fund is in such

financial condition that the transfer is needed. From a financial standpoint, the DownTown Fund is stable, even after the significant write-off from the Sapphire Room.

Overall, revenues were at 73% of budget at June 30, 2020. This low amount is due to the write-off of several years of rent that was not paid by the Sapphire Room.

EXPENSES:

Overall, expenses were 99% of budget. There was \$250,100 of old, past-due revenue from 2010 and prior that remained on the books of the DownTown that were removed in FY 2020. This drove expenses higher than what was expected for the year but the fund was still within budget. Also, property tax expense increased by \$35,000. Even though property taxes rose that much, that particular line item was only 80% spent for the entire fiscal 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 80% of budget. Also, the total budget for property taxes was reduced for FY 19-20 to \$175,000, decreased from \$225,000 the prior fiscal year.

ALL FUNDS:

Revenues, excluding the library, represent 95% of budget. Expenditures represent 84% of budget. The following circumstances are worth noting:

Police and Fire Pension revenues reflect market gains and income for the portfolios that saw a very dramatic downswing then upswing in the second half of the fiscal year due to COVID-19. The fact that both funds saw strong returns in the 4th quarter is a good indication of the stability of the United States' markets and their ability to recover from significant global events in a relatively short period of time. The Police Pension Fund had a fiscal year budgeted surplus of \$536,500 but saw an actual surplus of \$846,876. Fire Pension had a budgeted surplus of \$581,872 but saw an actual surplus of \$559,358, just short of budgeted expectations. These are results that one would expect to see in a very mild-mannered year. 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 2020. At the time the FY 2020 budget was created, two large resurfacing projects – Illinois Street and Shabbona Drive – were included. However, the Shabbona Drive project was not started in FY 2020 so expenditures for the year are considerably lower than budget. These factors are the primary reason why the MFT Fund's expenditures are at 56% of budget. However, MFT revenues are at 120% of budget for two reasons. First, the Village received the first of three allotments from the State in the amount of \$241,373 for the Rebuild Illinois program. This program was not known at the time the FY 2020 budget was created. Second, the Village received additional monthly allotments from the increased gas tax put in place in July, 2019 of \$0.19 for gasoline and \$0.24 for diesel. This increase to monthly allotments, like the Rebuild Illinois program, was not known at the time the FY 2020 budget was created.

Capital Projects revenues and expenditures were at 75% and 35% of budget, respectively. Revenues were lower than budget as more reimbursements from the Illinois Housing Development Authority (IHDA) were expected in FY 2020 than what was actually received. On the expenditure side, projects that were not started or completed were rebudgeted into FY 20-21.

Municipal Parking expenditures exceeded revenues by \$50,526 and this Fund was also significantly impacted from COVID-19 with revenues coming in almost \$30,000 lower than the prior year. Revenues for FY 20 finished at 69% of budget and expenses finishing at 83% of budget.

Water Fund revenues exceeded expenses by over \$1.2 million. However, \$588,860 in capital outlays were capitalized and are not reflected in total expenses. Therefore, on a cash basis, the fund operated at about a \$611,140 surplus for the fiscal year. Also, over \$1.2 million in IEPA loan debt was repaid in FY 2020, which is not reflected in the initial surplus amount of \$1.2 million.

Sewer Fund revenues exceeded expenses by \$231,139. However, \$753,406 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 \$522,267 deficit for the fiscal year. Also, about \$47,000 in IEPA loan debt was repaid in FY 2020, which is not reflected in the initial surplus amount of \$231,139.

Following are the operating results of the Recreation Enterprise Funds:

**RECREATION AND PARKS
ENTERPRISE FUNDS
PRELIMINARY YEAR END 6/30/20**

	<u>BUDGET</u>	<u>ACTUAL</u>
<u>Aqua Center (53)</u>		
Operating Revenue	140,500	101,042
Expense	<u>(461,198)</u>	<u>(313,092)</u>
Net Loss	(320,698)	(212,050)
General Fund Transfer	<u>270,000</u>	<u>270,000</u>
Net After General Fund Transfer	(50,698)	57,950
<u>Tennis and Health (54)</u>		
Revenue	240,400	203,366
Expense	<u>(388,941)</u>	<u>(307,328)</u>
Net Loss	(148,541)	(103,962)
General Fund Transfer	<u>110,000</u>	<u>110,000</u>
Net After General Fund Transfer	(38,541)	6,038

Both the Aqua Center and Tennis and Health Club operated with a surplus for FY 19-20. This is quite impressive given the fact how much their operations were impacted by COVID-19. Both funds still needed operating transfers from the General Fund in order to operate at a surplus but property taxes supporting recreation activities is not uncommon.

The TIF Fund fully repaid its debt in FY 2020. This fact, along with the 12-year extension, means the TIF will be able to repay the Village the monies owed. For FY 2020, the TIF Fund had an actual deficit of \$34,430, which compares very favorably to the budgeted deficit of \$418,721. The reason for the better than expected performance was property tax increment coming in at \$308,603 better than budget.

SUMMARY

Fiscal Year 2019-2020 was one of the most unusual financial odysseys the Village has experienced. Experiencing a potentially crippling ransomware attack and coming out of it in a manner about as good as could be hoped for, to the ongoing impacts of the COVID-19 pandemic, FY 19-20, at least on paper, looks like a rather “business-as-usual” type of year that saw most funds perform well from a financial point of view. The Village has been able to meet challenges, whether they are operational or financial, in a very strong manner because of the conservative budget approach used, maintaining strong fund reserves and employing innovative methods and staff. The Village Board has a long history of adapting quickly to the financial challenges presented to the Village, whether it be from declining revenues or unexpected costs. 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 2020 saw the TIF debt mature as well as improved MFT, Sales and Use Tax revenues. The Village faces continuing challenges with its infrastructure needs, specifically water mains and roadways, and property tax collection rates, which have improved but remain a concern.

**Village of Park Forest
2019/2020 Budget Review
as of June 30, 2020**

GENERAL FUND REVENUES

PRELIMINARY RESULTS

	FY 19/20 TWELVE MONTHS ACTUAL	BUDGET	PERCENT OF BUDGET
Property Taxes - General & Pension	14,553,044	15,787,336	92%
Road and Bridge	80,447	80,000	101%
Sales & Use Tax	1,192,933	1,025,607	116%
Utility Tax	957,088	1,100,000	87%
State Income Tax	2,173,253	2,213,987	98%
PPRT - General & Pension	223,457	193,600	115%
Real Estate Transfer Tax	227,195	212,000	107%
Grants & Rebates	514,911	528,300	97%
Transfers from Other Funds	1,215,805	1,290,462	94%
Licenses	573,988	708,839	81%
Permits	481,172	486,000	99%
Charges for Services			
Recreation & Parks	322,290	387,200	83%
Health	3,812	15,000	25%
Hospital Transport	710,564	575,562	123%
Inspection Fees	75,340	100,000	75%
Property Lease Revenue	185,097	185,000	100%
Other Charges	314,001	357,800	88%
Asset Sales	207	300	69%
Fines	425,106	395,500	107%
Interest Earnings	<u>351,306</u>	<u>415,205</u>	85%
Total Revenues	<u>24,581,016</u>	<u>26,057,698</u>	94%

**Village of Park Forest
2019/2020 Budget Review
as of June 30, 2020**

GENERAL FUND EXPENDITURES

PRELIMINARY RESULTS

	FY 19/20 TWELVE MONTHS ACTUAL	BUDGET	PERCENT OF BUDGET
Administrative	3,371,540	4,593,054	73%
Police Department	8,812,301	9,511,210	93%
Fire Department	4,874,621	5,294,957	92%
Recreation and Parks	2,933,302	3,456,190	85%
Public Works Department	2,132,441	3,694,734	58%
Economic Development & Planning	690,460	771,833	89%
Community Development	<u>767,519</u>	<u>779,203</u>	99%
Subtotal	23,582,183	28,101,181	84%
Transfer to Capital Projects	185,000	185,000	100%
Transfer to DownTown	0	155,036	0%
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 Library	<u>10,000</u>	<u>10,000</u>	100%
Total General Fund	<u>24,227,183</u>	<u>28,901,217</u>	84%
	26,103,513	28,901,217	90%

**Village of Park Forest
2019/2020 Budget Review
as of June 30, 2020**

**DOWNTOWN PARK FOREST
REVENUES**

PRELIMINARY RESULTS

	FY 19/20 TWELVE MONTHS ACTUAL	BUDGET	PERCENT OF BUDGET
REVENUES			
DownTown Rent	523,669	643,104	81%
Farmers Market	3,795	0	100%
Common Area Revenue	80,262	88,500	91%
Hall Rental	20,968	12,000	175%
Other Business Licenses	27,500	34,800	79%
Transfer from General Fund (CAM)	0	155,036	0%
Miscellaneous	9,759	5,000	195%
Sale of Assets	0	0	0%
Interest	<u>22,704</u>	<u>600</u>	3784%
TOTAL REVENUE	<u>688,657</u>	<u>939,040</u>	73%
<u>Net Income (Loss)</u>	<u>(341,335)</u>	<u>(101,026)</u>	
Major Capital Outlays	0		
Depreciation	<u>68,966</u>		
Cash Flow	(272,370)		
<u>Beginning Net Cash</u>	1,173,628		
<u>Ending Net Cash</u>	901,258		

**Village of Park Forest
2019/2020 Budget Review
as of June 30, 2020**

**DOWNTOWN PARK FOREST
EXPENSES**

PRELIMINARY RESULTS

	FY 19/20 TWELVE MONTHS ACTUAL	BUDGET	PERCENT OF BUDGET
EXPENSES			
<u>Personnel Services</u>			
Regular Salaries	95,459	101,120	94%
Overtime Salaries	2,254	1,500	150%
Temporary/Part time Salaries	<u>54,875</u>	<u>95,581</u>	57%
Total Personnel Services	152,588	198,201	77%
<u>Employee Support/Insurance</u>	30,164	37,970	79%
<u>IRMA</u>	25,000	25,000	100%
<u>Bad Debt Expense</u>	250,100	0	100%
<u>Professional Services</u>	10,634	14,050	76%
<u>Property Taxes</u>	140,839	175,000	80%
<u>Operating Supplies</u>	29,227	12,075	242%
<u>Maintenance</u>	216,303	278,020	78%
<u>Capital Outlays</u>	12,520	127,000	10%
<u>Depreciation</u>	68,966	72,291	95%
<u>Miscellaneous</u>	961	1,000	96%
<u>Rentals</u>	3,959	3,959	100%
<u>Utilities</u>	<u>88,733</u>	<u>95,500</u>	93%
TOTAL EXPENSES	<u>1,029,993</u>	<u>1,040,066</u>	99%

**Village of Park Forest
2019/2020 Budget Review
as of June 30, 2020**

REVENUE (All Funds)

PRELIMINARY RESULTS

	FY 19/20 TWELVE MONTHS ACTUAL	BUDGET	PERCENT OF BUDGET
General Fund	24,581,016	26,057,698	94%
CDBG - Cook	200,000	530,000	38%
Housing Choice Voucher Program	4,501,810	5,329,808	84%
Police Pension	3,601,972	3,295,635	109%
Fire Pension	1,587,053	1,634,193	97%
MFT	1,122,707	937,207	120%
Water	7,344,354	7,649,507	96%
Sewer	1,412,639	1,454,602	97%
Municipal Parking	44,661	64,779	69%
Refuse	1,437,043	1,503,342	96%
Aqua Center	371,042	410,500	90%
Tennis and Health	313,366	350,400	89%
Downtown	688,657	939,040	73%
TIF - Downtown	1,135,015	776,202	146%
Vehicle Services	1,299,206	1,237,606	105%
Bond Retirement	227,703	256,032	89%
Capital Projects	284,247	380,000	75%
Foreign Fire Insurance	<u>22,013</u>	<u>16,000</u>	138%
Subtotal	50,174,504	52,822,551	95%
Library	<u>1,841,775</u>	<u>2,085,702</u>	88%
TOTAL FUNDS	<u>52,016,280</u>	<u>54,908,253</u>	95%

**Village of Park Forest
2019/2020 Budget Review
as of June 30, 2020**

EXPENDITURES (All Funds)

PRELIMINARY RESULTS

	FY 19/20 TWELVE MONTHS ACTUAL	BUDGET	PERCENT OF BUDGET
General Fund	23,582,183	28,101,181	84%
CDBG - Cook	200,000	530,000	38%
Housing Choice Voucher Program	4,332,001	5,368,409	81%
Police Pension	2,755,096	2,759,135	100%
Fire Pension	1,587,053	1,634,193	97%
MFT	685,516	1,233,232	56%
Water	6,125,508	6,864,735	89%
Sewer	1,181,500	1,967,413	60%
Municipal Parking	95,188	114,271	83%
Refuse	1,432,359	1,458,641	98%
Aqua Center	313,092	461,198	68%
Tennis and Health	307,328	388,941	79%
DownTown	1,029,993	1,040,066	99%
TIF - Downtown	1,169,445	1,194,923	98%
Vehicle Services*	1,029,056	1,223,422	84%
Bond Retirement	264,446	264,500	100%
Capital Projects	325,434	921,500	35%
Foreign Fire Insurance	5,673	16,000	35%
<u>Transfers from General Fund:</u>			
To Capital Projects	185,000	185,000	100%
To Downtown	0	155,036	0%
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 Library	<u>10,000</u>	<u>10,000</u>	100%
Subtotal	47,065,871	56,341,796	84%
Library	<u>1,564,090</u>	<u>2,070,578</u>	76%
TOTAL FUNDS**	<u>48,629,962</u>	<u>58,412,374</u>	83%

* 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
 ASSIGNMENTS
 June 30, 2020

<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
	5,000	US Census Promotion	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
	<u>3,000</u>	Internal Audit	010104-530300
	232,310		
<u>PUBLIC SAFETY PURPOSES</u>			
<u>POLICE</u>			
	13,500	Building Remodel	010700-560000
	<u>26,600</u>	Youth Programs (20% of FY20 Vehicle Seizure Revenue)	010700-541100
	40,100		
<u>Fire</u>			
	769	Office Equipment	010800-540350
	5,000	Capital Outlay-Enbridge Grant	010800-560000
	<u>323</u>	Other Operating Supplies	010800-540000
	6,092		
<u>RECREATION & PARKS PURPOSES</u>			
	246,678	Recreation Center improvements	011107-560000
	32,186	Interior improvements to Recreation Center	011107-560000
	15,000	Village Hall-tuck pointing	011107-560000
	8,000	Municipal Garage tuckpointing	011107-560000
	2,100	Garage security cameras	011107-560000
	20,000	Recreation, Parks & Community Health office space upgrad	011107-560000
	8,000	Playground equipment upgrades	011122-560000
	<u>11,000</u>	Walk resurface and crack-fill	011122-560000
	342,964		
<u>PUBLIC WORKS PURPOSES</u>			
	<u>1,254,864</u>	Street Maintenance	011700-550600
	1,254,864		
TOTAL	<u>1,876,330</u>		

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



www.villageofparkforest.com

Mayor Jonathan Vanderbilt October 6, 2020

Village Trustees
 Tiffani Graham
 Maya Hardy
 Glenna Hennessy
 Candyce Herron
 Theresa M. Settles
 Joseph A. Woods

Lauterbach & Amen, LLP
 668 N. River Road
 Naperville, IL 60563

Village Clerk
 Sheila McGann

Attention: Matt Beran

Village Manager
 Thomas Mick

Dear Mr. Beran:

In preparation for the financial statements for the fiscal year ended June 30, 2020, 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	\$ 232,310.00
Public Safety Purposes	46,192.00
Recreation and Parks Purposes	342,964.00
Public Works Purposes	<u>1,254,864.00</u>
Sub Total	\$ 1,876,330.00

DownTown Management Office
 226 Forest Blvd.
 (708) 503-8153

Fire Department
 156 Indianwood Blvd.
 (708) 748-5605

Additional Assignments

Employee Computer Purchases	\$ 36,271.45
Contribution Funds	70,691.25
IRMA Deductible	500,000.00
Land Held for Resale	<u>761,435.20</u>

Freedom Hall
 410 Lakewood Blvd.
 (708) 747-0580

Police Department
 200 Lakewood Blvd.
 (708) 748-4700

Total General Fund Assigned Fund Balances: \$ 3,244,727.90

Recreation and Parks Department
 350 Victory Drive
 (708) 748-2005

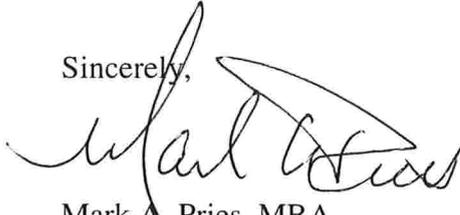
Debt Service
 Assigned for Future Projects \$ 46,720.65

Capital Projects
 Assigned for Capital Projects \$ 1,943,785.55

Library
 IRMA Deductible \$ 50,000.00

These assignments are made with Village Board notification and authority given in the Fiscal Policies adopted April 20, 2020.

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 7, 2020

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-six 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. However, now that internet sales taxes are collected and distributed through the Use Tax, and is based on population, the current level of receipts are \$1,112,925 and are at a level last seen in FY 1997. 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, \$111,353 in FY 2019 and \$128,727 in FY 2020. For the first 3 months of FY 2021, Sales and Use Tax collections are 21.8% higher than the same time period in FY 2020.

The Village receives sales taxes on a two-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. However, this chart shows that, for Sales Taxes alone, FY 2020 was the highest year of the last seven, which is a very positive economic sign for the Village.

Income Tax, Motor Fuel Tax

The Village receives Income Tax and Motor Fuel Tax based on a per capita distribution from the State, the same as Local Use Tax. 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.

Income Tax distributions are higher for the first three months of FY 2021 by \$200,096. However, the July receipts are higher than normal due to the income tax filing deadline being pushed back to July 15th. July, 2019 saw a distribution of \$147,735 and July, 2020 saw a distribution of \$297,942, an increase of \$150,207. Also, the first two months reflect the additional unemployment income of \$600/week from the federal government. It is worth noting that the amount received in September, 2020 of \$168,818 is noticeably higher than the September, 2019 amount of \$130,753 but this is the month that the \$600/week unemployment benefit went away. The Illinois Municipal League (IML) has had difficulty in estimating what will happen with Income Tax revenues for FY 2021 as the unemployment rate has recovered to a level of 7.9%, almost cutting in half the April, 2020 unemployment rate of 14.4%. The IML has estimated a decrease of about 5% from initial estimates for FY 2021 but these estimates expected lower amounts than what were already received for the first three months in FY 2021. This leaves staff cautiously optimistic about where this revenue item will perform this year. The Village continues to receive its monthly distributions on time, after several years of payment delays.

Motor Fuel Tax receipts continue to be received in a timely manner. Revenues for the beginning of FY 20-21 are 13.7% higher than the same time frame last year due to the increased taxes put in place on July 1, 2019.

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 over ten years, going from \$1,642,644 to \$957,088 in FY 19-20, a reduction of \$685,556. 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 electricity taxes. Current year revenues are running 6.2% 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. On a positive note, FY 19-20 collections increased to 85.95%, getting back to levels from FY 17-18. So far, in FY 20-

21, property tax collections in the General Fund are \$10,495 lower than the same time last year but this was expected due to the extended deadlines put in place by both Cook in Will counties for property tax installment payments. Both counties pushed backed installment deadlines to October, 2020 so comparing the first 3 months of FY 20-21 to the first 3 months of FY 19-20 will not be an apples-to-apples comparison. Staff will monitor collections throughout FY 2021, paying close attention to where collections stand at the end of October, and provide regular reports to the Board on collection activity. Collections continue to be impacted by ‘zombie’ properties (properties that owners walk away from). Collections are also impacted by properties the Village is in the process of acquiring where back taxes will be extinguished.

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 19-20 only increased slightly to \$355,609 from \$340,267 in FY 18-19. 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 have been used for one-time major capital outlays and, when possible, will continue to provide added dollars for the same purposes in the future.

Health Insurance costs have moderated over the last nine fiscal years, with three 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 for all funds. Over the last 10 years, the increase in cost has been \$520,634 or 32%, for an average of 3.2% per year. 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 \$57,095 per year. Village costs are as follows:

<u>Health Insurance</u>		
	<u>Total Cost</u>	<u>Increase</u>
Fiscal 2010/2011	1,624,529	
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%
Fiscal 2015/2016	1,864,895	1%

	<u>Total Cost</u>	<u>Increase</u>
Fiscal 2016/2017	1,968,083	5.5%
Fiscal 2017/2018	1,941,275	-1%
Fiscal 2018/2019	2,010,776	4%
Fiscal 2019/2020 est.	2,040,256	1.5%
Fiscal 2020/2021 est.	2,145,163	5.1%

IMRF rates are scheduled to decrease from 12.08% to 11.58% in 2021. The Village saved money delaying replacement hiring and was able to maintain the same amount for IMRF in the tax levy for seven years. Then, 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. The 2019 levy will needed an increase of \$7,128 but was offset by a decrease of \$22,669 for FICA. 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.

Preliminary First Quarter General Fund Results

At the end of the first quarter, the General Fund has an operating surplus of approximately \$1,649,775 and this compares favorably to the first quarter of FY 19-20, which had a surplus of \$1,381,993. It must be noted that the first quarter of each fiscal year will look very favorable due to the large amount of property taxes received in the first quarter of each fiscal year. As property tax revenue collection slows in the second quarter and expenditures increase each month, the overall picture for the General Fund will change. However, the improvement of \$267,785 is worth noting as about \$150,000 can be attributed to July's increased Income Tax receipts and \$117,785 comes from improved financial results due to hiring and capital outlay spending delays.

Overall, the Village is in very stable financial condition. It is also expecting over \$700,000 in CARES reimbursements due to COVID expenditures. This unexpected revenue was neither expected nor budgeted for FY 20-21 and will provide additional financial wherewithal to the Village.

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 were hoped to produce reduced costs long-term but when public safety pension consolidation was approved at the end of 2019, there were three benefits enhancements made to Tier II. All three are unfunded mandates that will force the employer to pay the entire burden of costs for the benefit enhancements. Tier II benefits are explained below with the 2019 changes underlined and next to the original benefit language:

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. This was changed in 2019 to the best 4 out of the last 5 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 surviving spouse benefit for non-line of duty death was updated to mirror Tier I benefits, whereby Tier II surviving spouses will now receive 54% of the final average salary, even prior to achieving vesting at 10 years of service.
- The pensionable salary cap increase retroactive to 2011 to alleviate safe harbor concerns, updating the annual adjustment to be CPI-U instead of 50% of the CPI-U. The 3% annual growth cap remains in place.

The current funding levels of the Police & Fire Pension Funds are 42.3% and 45.9%. 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 20-21 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

	June 2010	June 2011	June 2012	June 2013	June 2014	June 2015	June 2016	June 2017	June 2018	March 2019	June 2020
# of houses vacant*	192	325	421	387	601	554	518	481	533	522	402
# of houses in foreclosure	368	470	504	808	744	665	556	533	497	496	179
# in foreclosure/occupied	259	278	300	638	409	381	356	380	344	355	109
# of houses reoccupied	46	30	42	74	57	49	48	44	33	34	17
# of new listings	66	69	77	305	45	38	37	66	52	40	14

* 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 \$140,839 for Fiscal 2020. 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, was set to expire November, 2020 but has received a 12-year extension after several years of work by Village staff to get the extension approved. Tax increment dollars were used primarily to pay debt service. FY 19-20 saw the last debt payment made, leaving the TIF free of any obligations except for the \$4.4 million the TIF owes to the Village.

EAV (Equalized Assessed Value)

Attached is a chart of the Village's 10-year history of equalized assessed value. The Village was reassessed in 2011, dropping 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 but 2019 saw the EAV increase by 0.51% to \$129,403,796.

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 36.036 to 37.326, which is a 3.6% increase and is greater than the change to the EAV, and School District 162 from 30.060 to 30.793, which is a 2.4% 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 \$76,720 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	390	88
2020 (8 months)	243	61

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

Litigation

There are no current litigation areas of concern for the Village.

Tax Support for Non-Core Services

Aqua Center

The Aqua Center needs \$270,000 to support its annual operations. However, due to the Aqua Center not opening for the entire 2020 season because of COVID-19, the annual transfer of \$270,000 will not happen in FY 20-21. This transfer was included in the FY 20-21 budget so as to not “lose sight” of the annual support given to the Aqua Center.

Tennis & Health Club

The Tennis & Health Club needs \$35,000 to support its annual operations, a decrease of \$75,000 from last year.

Freedom Hall

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

	<u>FREEDOM HALL</u>				
	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016
<u>Revenue</u>					
Rental	\$ 12,397	\$ 24,193	\$ 21,140	\$ 21,736	\$ 30,416
Events	4,000	3,184	3,651	2,311	3,791
Series	60,974	68,614	56,077	69,241	63,038
Arts Council Grant	<u>11,300</u>	<u>12,000</u>	<u>8,200</u>	<u>-</u>	<u>-</u>
Total Revenue	\$ 88,671	\$ 107,991	\$ 89,068	\$ 93,288	\$ 97,245
<u>Expenditures</u>	<u>(308,373)</u>	<u>(339,142)</u>	<u>(339,825)</u>	<u>(379,034)</u>	<u>(326,610)</u>
Village Support	\$(219,702)	\$(231,151)	\$(250,757)	\$(285,746)	\$(229,365)

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. The current fiscal year has started in a much more favorable financial position than in recent years and the Village is not seeing the significant financial challenges some municipalities are experiencing from the pandemic. Steps were taken to mitigate COVID-19's financial impact on the FY 20-21 budget but the most significant financial aspect of the Village is maintaining a minimum 3-month reserve that allows the Village to withstand challenging financial times while maintaining the same level of service to its residents.

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	68,658	60,805	68,158	68,530	60,883	78,043	64,776	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	27,645	31,174	29,075	27,346	26,378	29,561	25,853	26,923	33,555	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	24,340	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	31,600	27,446	26,639	28,267	25,941	27,903	26,192	23,106	35,673	\$ 343,955
FISCAL YEAR END 21	27,369	26,395	29,807										

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	11,859	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	22,559	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	22,995	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	26,373	27,572	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	30,611	27,031	35,901	30,885	28,447	29,145	28,325	29,639	42,619	29,667	22,222	27,892	\$ 348,417
FISCAL YEAR END 14	31,357	33,316	37,187	31,710	34,340	31,134	33,412	31,455	49,491	26,242	25,762	34,014	\$ 384,797
FISCAL YEAR END 15	40,603	38,675	43,623	40,445	36,957	42,493	42,794	42,172	60,306	37,052	37,769	44,381	\$ 443,994
FISCAL YEAR END 16	43,228	42,064	47,442	37,757	41,161	42,312	46,147	44,803	69,621	40,219	37,850	49,221	\$ 507,271
FISCAL YEAR END 17	42,268	42,587	45,044	43,124	45,861	48,331	47,995	55,597	70,321	41,859	43,047	51,986	\$ 541,825
FISCAL YEAR END 18	45,372	49,474	52,985	51,399	48,883	56,076	59,355	65,674	79,416	46,069	53,072	60,333	\$ 578,019
FISCAL YEAR END 19	57,106	57,353	58,305	59,941	57,426	64,317	70,617	66,157	90,777	62,859	54,625	69,487	\$ 668,108
FISCAL YEAR END 21	73,562	81,810	82,593										\$ 768,970

Village of Park Forest, INCOME COMPARISON
(Warrants Processed)

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
FISCAL YEAR END 00	104,933	83,829	90,768	86,799	88,598	82,609	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	82,993	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	62,892	54,494	55,536	52,461	52,776	52,726	54,631	54,173	55,455	\$ 661,086
FISCAL YEAR END 04	55,029	53,029	62,272	49,952	48,647	50,456	47,960	47,960	47,960	46,554	53,319	53,464	\$ 623,870
FISCAL YEAR END 05	51,908	53,094	58,229	49,952	53,201	59,084	52,165	51,919	67,323	55,899	51,113	53,763	\$ 667,657
FISCAL YEAR END 06	58,586	54,304	54,772	55,528	58,526	54,249	58,065	54,743	69,869	47,692	51,855	54,031	\$ 672,140
FISCAL YEAR END 07	59,005	55,529	58,817	49,761	58,532	55,554	54,428	53,668	68,465	51,240	50,265	63,441	\$ 674,808
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	86,822	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	67,628	86,208	88,117	91,540	84,872	90,955	98,884	92,098	118,680	89,051	77,731	105,160	\$ 1,112,925
FISCAL YEAR END 21	100,931	108,205	112,399	-	-	-	-	-	-	-	-	-	\$ 321,534
TOTAL	100,931	108,205	112,399	-	-	-	-	-	-	-	-	-	\$ 321,534
INCOME TAX	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 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	204,748	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	233,288	152,256	143,876	201,101	270,189	154,066	226,284	221,553	137,232	\$ 2,224,429
FISCAL YEAR END 21	217,919	297,942	168,818	-	-	-	-	-	-	-	-	-	\$ 2,224,429

Village of Park Forest INCOME COMPARISON
(Warrants Processed)

EXCISE/TELECOMMUNICATIONS TAX	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE	TOTAL
FISCAL YEAR END 03	52,538	86,018	68,001	58,685	93,414	54,089	75,172	78,557	65,156	27,230	85,366	100,554	\$ 213,150
FISCAL YEAR END 04	74,437	71,427	80,385	62,999	85,593	68,885	78,916	60,819	84,630	73,143	72,031	71,996	\$ 848,800
FISCAL YEAR END 05	84,006	74,329	74,392	82,452	71,419	69,077	84,667	74,047	71,472	64,837	81,887	74,142	\$ 893,039
FISCAL YEAR END 06	66,003	74,803	70,437	78,211	68,558	73,303	58,917	68,802	70,597	80,190	63,953	73,846	\$ 906,726
FISCAL YEAR END 07	79,125	75,953	67,416	74,138	56,002	80,877	58,030	73,391	106,970	64,928	77,945	77,110	\$ 847,620
FISCAL YEAR END 08	68,559	76,467	72,729	74,197	71,475	71,546	65,691	79,128	67,539	77,341	70,612	63,924	\$ 891,886
FISCAL YEAR END 09	78,298	61,642	64,237	75,530	67,766	57,914	64,240	51,770	72,454	80,904	61,799	68,938	\$ 859,209
FISCAL YEAR END 10	65,292	65,519	64,063	65,423	49,699	66,932	68,734	62,104	47,924	80,977	61,064	61,361	\$ 805,481
FISCAL YEAR END 11	70,661	63,675	62,309	60,449	61,757	60,275	57,543	61,871	51,526	56,784	55,216	395,998	\$ 759,091
FISCAL YEAR END 12	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 13	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 14	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 15	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 16	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 17	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 18	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 19	25,342	27,254	24,751	26,344	25,207	23,650	24,546	23,374	25,486	22,613	22,268	22,975	\$ 293,810
FISCAL YEAR END 20	22,910	21,951	22,326										
FISCAL YEAR END 21													
CANNABIS USE TAX													
FISCAL YEAR END 20	1,073	1,223	1,657						1,544	2,052	1,035	802	\$ 5,433
FISCAL YEAR END 21													\$ 3,952

*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

2014, 2015, 2016, 2017, 2018, 2019, 2020 (to quarter received)

1st	# 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
Q	119	71,685.50	-	12,057.11	5,293.17	159.10	-	-	11,369.61	35,297.12	3,207.38	237.12	67,620.61
U	27	872.05	-	-	-	-	-	-	311.37	129.32	50.37	-	491.06
A	TOTAL:	72,557.55	-	-	-	-	-	-	11,680.98	35,426.44	3,257.75	-	68,111.67
R	132	66,151.41	-	11,278.07	-	348.19	-	-	9,981.40	31,905.14	3,791.46	274.41	57,578.67
E	24	817.67	-	-	-	-	-	-	63.72	260.92	275.42	-	600.06
N	TOTAL:	66,969.08	-	-	-	-	-	-	10,045.12	32,166.06	4,066.88	-	58,178.73
D	156	73,822.59	-	11,511.06	6,678.39	172.34	-	-	12,754.41	34,253.11	3,861.05	297.71	69,528.07
A	29	1,905.54	-	-	-	-	-	-	109.30	334.48	443.78	-	600.06
R	TOTAL:	75,728.13	-	-	-	-	-	-	12,754.41	34,362.41	4,195.53	297.71	69,971.85
E	161	69,003.66	-	14,253.03	7,119.98	171.67	-	-	9,610.14	32,107.95	3,030.56	456.82	66,750.15
N	30	1,343.86	-	-	-	-	-	-	628.30	12.36	144.52	-	785.18
D	TOTAL:	70,347.52	-	-	-	-	-	-	10,238.44	32,120.31	3,175.08	456.82	67,535.33
R	155	72,531.63	-	14,099.16	7,109.26	144.22	-	-	10,462.52	34,776.99	2,107.24	676.45	69,375.84
A	34	736.45	-	-	-	-	-	-	448.43	164.77	77.33	-	690.53
R	TOTAL:	73,268.08	-	-	-	-	-	-	10,910.95	34,941.76	2,184.57	676.45	70,066.37
R	160	77,353.14	-	13,267.68	5,355.28	158.86	-	-	13,226.22	40,274.97	1,953.69	385.96	74,622.66
A	35	565.47	-	-	-	-	-	-	165.10	223.70	120.42	-	509.22
R	TOTAL:	77,918.61	-	-	-	-	-	-	13,391.32	40,498.67	2,074.11	385.96	75,131.88
2020	143	83,707.55	-	12,552.70	3,894.66	102.06	-	-	7,446.88	50,768.42	4,670.92	332.99	79,768.63
2020	28	1,263.46	-	-	-	-	-	-	825.05	228.48	206.64	-	1,260.17
2020	TOTAL:	84,971.01	-	-	-	-	-	-	8,271.93	50,996.90	4,877.56	332.99	81,028.80
Difference from prior year 7,052.40 (5,119.39) 10,498.23 2,803.45 (52.97) 5,896.92													
2nd	121	74,450.50	-	14,609.57	5,862.06	244.59	(0.01)	1,121.46	10,330.85	35,186.55	3,269.70	-	70,624.77
Q	23	729.13	-	-	-	-	-	-	358.44	38.44	50.57	-	409.01
U	TOTAL:	75,179.63	-	-	-	-	-	-	10,330.85	35,544.99	3,320.27	-	71,033.78
A	120	79,080.49	-	14,374.83	8,392.81	-	-	-	9,558.97	37,702.30	4,132.80	240.15	74,401.86
R	29	1,265.47	-	-	-	-	-	-	400.28	236.21	441.35	-	1,077.84
T	TOTAL:	80,345.96	-	-	-	-	-	-	9,959.25	37,938.51	4,574.15	240.15	75,479.70
E	125	72,223.06	-	13,873.10	7,158.17	227.51	-	-	10,714.96	32,481.94	3,570.30	131.71	68,157.69
R	30	969.62	-	-	-	-	-	-	548.57	7.63	268.00	-	824.20
C	TOTAL:	73,192.68	-	-	-	-	-	-	11,263.53	32,489.57	3,838.30	-	68,981.89
A	147	75,224.67	-	15,185.95	5,606.28	176.82	-	-	12,634.88	34,319.26	1,820.65	796.10	70,539.94
E	31	369.94	-	-	-	-	-	-	110.71	87.22	156.24	-	354.17
N	TOTAL:	75,594.61	-	-	-	-	-	-	12,745.59	34,406.48	1,976.89	796.10	70,894.11
D	125	78,405.00	-	17,203.52	6,554.92	188.81	-	-	12,209.38	35,948.53	2,261.95	630.98	74,998.09
A	30	1,210.88	-	-	-	-	-	-	712.91	303.56	133.16	-	1,149.63
R	TOTAL:	79,615.88	-	-	-	-	-	-	12,922.29	36,252.09	2,395.11	630.98	76,147.72
2019	154	90,044.97	-	16,836.78	7,620.51	213.11	-	-	14,890.81	43,267.43	3,341.79	493.77	86,664.20
2019	30	1,141.97	-	-	-	-	-	-	646.70	199.59	285.88	-	1,132.17
2019	TOTAL:	91,186.94	-	-	-	-	-	-	15,537.51	43,467.02	3,627.67	493.77	87,796.37
2020	137	82,405.52	-	12,246.56	5,486.49	102.89	-	-	8,560.70	46,904.06	4,143.97	329.74	77,774.41
2020	33	1,164.56	-	-	-	-	-	-	844.05	115.27	199.06	-	1,158.38
2020	TOTAL:	83,570.08	-	-	-	-	-	-	9,404.75	47,019.33	4,343.03	329.74	78,932.79
Difference from prior year (7,616.86) (6,132.76) 3,552.31 715.36 (164.03) (8,863.58)													

VILLAGE OF PARK FOREST
SALES TAX COMPARISON

2014, 2015, 2016, 2017, 2018, 2019, 2020 (to quarter received)

QUARTERLY

# TP	TOTAL TAX RECEIPTS	General Merchandise	Food	Drinking & Eating Places	Apparel	Furniture H.H. & Radio	Lumber, Bldg. Hardware	Automotive & Fuel Stations	Drugs and Misc. Retail	Agriculture & all others	Manufacturers	Computed Total
3rd 2014	73,320.50	-	15,663.17	4,475.89	129.02	-	-	9,724.58	33,543.18	3,456.05	307.52	67,290.41
27	1,648.60	-	-	-	-	-	-	1,079.42	328.47	59.47	-	1,467.36
U	74,969.10	-	-	-	-	-	-	10,804.00	33,871.65	3,515.52	307.52	68,766.77
A 2015	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
R	774.57	-	-	-	-	-	-	73.16	202.88	317.03	-	593.07
26	76,344.11	-	-	-	-	-	-	9,953.99	33,149.66	4,649.20	-	72,648.92
T	77,118.68	-	-	-	-	-	-	11,263.35	29,747.95	3,738.70	240.56	65,600.34
E	76,344.11	-	-	-	-	-	-	807.14	82.36	275.13	-	1,164.63
R	69,678.16	-	12,783.55	7,525.08	301.15	-	-	12,070.49	29,830.31	4,013.83	-	66,764.97
30	70,958.71	-	-	-	-	-	-	11,221.74	32,759.86	2,403.19	351.01	67,843.19
A	71,488.10	-	14,111.35	6,855.71	140.33	-	-	79.28	84.47	105.18	-	268.93
L	395.38	-	-	-	-	-	-	11,301.02	32,844.33	2,508.37	351.01	68,112.12
26	71,883.48	-	-	-	-	-	-	12,943.51	31,604.96	2,466.01	232.71	70,642.96
A	73,916.02	-	17,251.90	6,079.04	64.83	-	-	457.42	302.77	241.18	-	1,001.37
L	1,069.74	-	-	-	-	-	-	13,400.93	31,846.14	2,768.78	232.71	71,644.33
28	74,985.76	-	-	-	-	-	-	12,825.40	43,978.46	2,426.74	431.56	80,565.43
A	84,637.74	-	15,646.75	5,087.43	169.09	-	-	552.15	244.63	218.41	-	1,015.19
L	1,044.57	-	-	-	-	-	-	13,377.55	44,223.09	2,645.15	431.56	81,580.62
32	85,682.31	-	-	-	-	-	-	-	-	-	-	-
TOTAL:	85,682.31	-	-	-	-	-	-	-	-	-	-	-
2020	Cook	-	-	-	-	-	-	2,099.91	(998.19)	260.41	(118.30)	3,532.21
32	Will	-	-	-	-	-	-	-	-	-	-	-
TOTAL:	-	-	-	-	-	-	-	-	-	-	-	-
Difference from prior year	10,696.55	-	-	-	-	-	-	2,099.91	(998.19)	260.41	(118.30)	3,532.21
4th 2014	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
38	1,138.55	-	-	-	-	-	-	424.03	241.19	237.78	-	903.00
U	78,228.25	-	-	-	-	-	-	9,455.14	37,287.75	4,521.33	338.95	74,010.77
A 2015	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
R	1,644.38	-	-	-	-	-	-	881.43	175.39	396.99	-	1,453.81
24	74,355.18	-	-	-	-	-	-	10,840.76	33,853.57	4,779.76	286.83	69,329.04
T	74,355.18	-	-	-	-	-	-	8,488.42	36,827.48	4,295.22	436.84	71,442.07
E	74,969.21	-	14,254.90	6,958.62	180.59	-	-	611.32	76.04	351.36	-	1,038.72
R	1,147.57	-	-	-	-	-	-	9,099.74	36,903.52	4,646.58	-	72,480.79
32	76,116.78	-	-	-	-	-	-	11,270.90	34,848.08	3,708.32	404.23	70,058.69
A	73,436.02	-	13,979.51	5,654.73	192.92	-	-	76.43	77.77	191.65	-	345.85
L	625.79	-	-	-	-	-	-	11,347.33	34,925.85	3,899.97	404.23	70,404.54
32	74,061.81	-	-	-	-	-	-	13,647.09	39,246.64	3,365.50	286.03	78,788.76
A	82,414.99	-	15,346.29	6,672.88	224.33	-	-	214.01	214.53	677.31	-	1,105.85
R	1,147.07	-	-	-	-	-	-	13,861.10	39,461.17	4,042.81	286.03	79,894.61
34	83,562.06	-	-	-	-	-	-	9,706.56	43,261.36	4,279.89	439.79	76,977.38
A	80,824.91	-	13,605.10	5,486.62	198.06	-	-	694.46	307.73	224.01	-	1,226.20
L	1,281.88	-	-	-	-	-	-	10,401.02	41,569.09	4,503.90	439.79	78,203.58
30	82,106.79	-	-	-	-	-	-	-	-	-	-	-
TOTAL:	82,106.79	-	-	-	-	-	-	-	-	-	-	-
2020	Cook	-	-	-	-	-	-	(3,460.08)	4,107.92	461.09	153.76	(1,691.03)
Will	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL:	-	-	-	-	-	-	-	-	-	-	-	-
Difference from prior year	(1,455.27)	-	-	-	-	-	-	(3,460.08)	4,107.92	461.09	153.76	(1,691.03)

VILLAGE OF PARK FOREST
SALES TAX COMPARISON

QUARTERLY
2014, 2015, 2016, 2017, 2018, 2019, 2020 (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 2014	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	282,036.25
N 45	Will 4,388.33	-	-	-	-	-	-	-	1,057.42	398.49	-	1,455.91
U	TOTAL: 300,934.53	-	-	-	-	-	-	40,456.15	142,130.83	14,615.17	-	283,494.16
A 2015	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
L 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	-	282,796.06
2016	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	-	290,524.26
2017	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	278,183.23
2018	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	1,191.57	153.75	4,101.13
	TOTAL: 311,431.78	-	-	-	-	-	-	51,095.27	142,501.16	11,391.27	1,979.92	297,905.91
2019	Cook 332,860.76	-	59,356.31	23,549.84	739.12	-	-	50,648.99	170,782.22	12,002.11	1,751.08	318,829.67
56	Will 4,033.89	-	-	-	-	-	-	2,058.41	975.65	848.72	3,882.78	3,882.78
	TOTAL: 336,894.65	-	-	-	-	-	-	52,707.40	171,757.87	12,850.83	1,751.08	322,712.45
2020	Cook	-	-	-	-	-	-	-	-	-	-	-
	Will	-	-	-	-	-	-	-	-	-	-	-
	TOTAL:	-	-	-	-	-	-	-	-	-	-	-
Difference from prior year	25,462.87	-	-	-	-	-	-	1,612.13	29,256.71	1,459.56	(228.84)	24,806.54
F 2014	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
S 48	Will 3,111.62	-	-	-	-	-	-	-	818.24	251.04	-	1,069.28
C	TOTAL: 301,107.75	-	-	-	-	-	-	41,108.09	138,944.61	13,864.71	1,194.49	283,965.91
A 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
L 48	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	280,226.42
Y 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
A 48	Will 5,294.11	-	-	-	-	-	-	1,503.16	495.20	4,843.07	297.71	7,139.14
R	TOTAL: 299,620.10	-	-	-	-	-	-	44,812.69	133,855.21	20,989.36	1,313.94	284,755.98
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	277,675.20
2018	Cook 295,860.75	-	59,393.54	26,174.62	666.28	-	-	45,164.54	136,333.46	10,480.70	2,062.67	282,275.81
	Will 2,968.50	-	-	-	-	-	-	1,317.05	630.57	507.32	2,454.94	2,454.94
	TOTAL: 298,829.25	-	-	-	-	-	-	46,481.59	138,964.03	10,988.02	2,062.67	284,730.75
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	314,467.19
2020	Cook 331,575.72	-	54,051.11	19,955.20	572.10	-	-	38,539.54	184,912.30	15,521.52	1,534.08	315,085.85
	Will 4,754.47	-	-	-	-	-	-	2,915.71	896.11	848.12	-	4,659.94
	TOTAL: 336,330.19	-	-	-	-	-	-	41,455.25	185,808.41	16,369.64	1,534.08	319,745.79
Difference from prior year	8,676.82	-	-	-	-	-	-	(14,735.61)	30,535.41	3,856.27	135.61	5,278.60

**Village of Park Forest
Motor Fuel Tax Allotment**

MOTOR FUEL TAX	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE	TOTAL
FISCAL YEAR END 99	53,648	51,905	51,354	48,459	53,355	48,393	47,474	31,113	57,314	44,877	48,751	57,287	\$ 593,929
FISCAL YEAR END 00	51,133	53,181	45,284	55,563	54,677	64,592	64,531	49,991	73,078	52,023	60,573	56,064	\$ 680,690
FISCAL YEAR END 01	69,108	60,775	61,877	61,900	61,900	63,006	59,333	67,365	54,364	48,740	55,367	61,587	\$ 725,321
FISCAL YEAR END 02	58,263	56,575	54,657	55,370	53,414	54,770	54,220	53,645	47,786	53,970	55,306	59,465	\$ 657,439
FISCAL YEAR END 03	59,657	52,202	61,493	54,604	58,754	56,377	55,389	53,830	47,451	54,202	59,185	51,142	\$ 664,286
FISCAL YEAR END 04	57,905	60,451	57,567	57,855	56,883	54,007	54,728	58,358	49,002	50,292	66,641	50,463	\$ 674,151
FISCAL YEAR END 05	57,564	58,564	61,042	48,380	56,781	57,789	64,121	51,885	57,021	55,703	56,410	52,840	\$ 678,101
FISCAL YEAR END 06	62,005	55,439	50,398	59,767	61,362	56,472	58,052	56,600	53,329	53,762	51,500	60,839	\$ 679,526
FISCAL YEAR END 07	57,732	61,111	52,643	53,344	59,364	57,062	55,728	59,609	56,078	55,749	49,680	61,156	\$ 679,256
FISCAL YEAR END 08	58,869	58,611	50,924	58,016	51,234	54,553	58,347	50,466	50,629	52,521	61,145	46,423	\$ 651,738
FISCAL YEAR END 09	51,424	46,914	42,991	58,449	39,878	56,985	56,173	54,718	50,299	46,852	63,990	34,042	\$ 602,712
FISCAL YEAR END 10	56,482	47,455	38,900	39,530	64,164	48,263	56,097	44,176	48,120	50,893	49,240	46,538	\$ 589,858
FISCAL YEAR END 11	50,443	49,064	56,483	143,266	52,779	50,528	54,662	44,018	49,989	48,424	47,505	44,203	\$ 691,365
FISCAL YEAR END 12	48,017	149,040	42,244	46,934	49,584	46,221	44,446	45,297	44,060	42,662	47,522	40,031	\$ 646,057
FISCAL YEAR END 13*	46,779	46,888	142,602	44,534	47,476	45,489	44,149	37,514	44,395	95,584	55,880	38,355	\$ 689,644
FISCAL YEAR END 14	44,987	52,828	37,370	48,008	143,299	54,989	48,456	44,628	35,090	142,400	56,881	42,775	\$ 751,712
FISCAL YEAR END 15	47,949	134,447	44,264	47,641	48,289	55,338	52,007	39,478	20,253	51,109	47,988	31,147	\$ 619,911
FISCAL YEAR END 16	55,433	53,409	35,964	46,728	54,120	49,595	47,903	48,278	41,521	50,011	49,668	49,668	\$ 582,297
FISCAL YEAR END 17	50,276	47,745	42,145	48,788	49,709	52,131	49,556	47,249	40,286	48,114	48,782	38,739	\$ 563,520
FISCAL YEAR END 18	50,795	47,979	42,410	48,556	49,486	48,557	49,713	43,070	42,695	50,307	46,313	42,444	\$ 562,323
FISCAL YEAR END 19	49,816	48,037	40,127	52,647	49,567	47,729	47,676	43,362	41,467	48,641	44,576	40,637	\$ 554,283
FYE20 MFT Allotment	50,794	40,331	46,386	43,156	49,348	65,392	38,287	38,174	42,331	39,036	30,643	30,359	\$ 514,236
FYE20 MFT Renewal Allotment	0.00	32,745	32,989	29,676	32,663	31,071	30,068	29,445	27,671	26,139	20,962	22,735	\$ 316,163
TOTAL	50,794	73,076	79,375	72,831	82,011	96,463	68,354	67,620	70,002	65,175	51,604	53,094	\$ 830,398
FYE21 MFT Allotment	37,783	44,929											\$ 82,712
FYE21 MFT Renewal Allotment	27,189	30,887											\$ 58,076
TOTAL	64,972	75,816											\$ 140,788

* As of FY ending 6/30/12 IDOT is discontinuing mailing monthly MFT letters. Distribution details can be uploaded from the IDOT website <http://www.dot.state.il.us/bir/MonthlyMFT>.

Village of Park Forest
Municipal Utility Tax FY20
Received at State

GL Acct 010000-400400 and GL Acct 010000-400205

COMED	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	42,900	34,343	32,800	28,896	29,029	\$ 446,401
2010	41,410	34,897	39,087	30,773	30,571	37,751	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	\$ 436,940
2020	35,752	50,970	41,929	33,328	26,704	31,154	34,599	34,599	33,408	31,342	29,200	31,924	\$ 423,694
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
2020	8,987	10,414	9,962	11,089	24,476	27,075	31,846	36,539	31,504	23,895	19,298	12,232	\$ 247,317
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	52,088	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	48,575	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
2020	24,751	26,344	25,207	23,650	24,546	23,373	25,486	22,613	22,268	22,975	22,910	21,951	\$ 286,074
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	107,159	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	84,108	71,674	68,350	\$ 1,036,107
2020	69,490	87,728	77,098	68,067	75,726	85,602	96,716	93,751	87,180	78,212	71,408	66,107	\$ 957,085
(*) 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	\$ 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	1,963	1,933	1,950	2,368	1,819	1,952	2,361	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	2,391	2,659	2,391	1,918	2,096	2,517	2,247	2,150	3,002	2,163	\$ 27,916
2019	2,328	2,648	2,388	2,506	2,618	2,261	2,965	2,214	2,542	3,451	4,502	3,705	\$ 34,128
2020	3,325	4,187	3,592	3,832	3,538	3,814	3,707	5,413	3,867				\$ 35,275

VILLAGE OF PARK FOREST
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS
JUNE 30, 2020

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%	8,600,297	16,694,098	85.95%
2019	20,216,441	8,441,686	41.76%			

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, 2020 is based on the 2019 tax levy.)

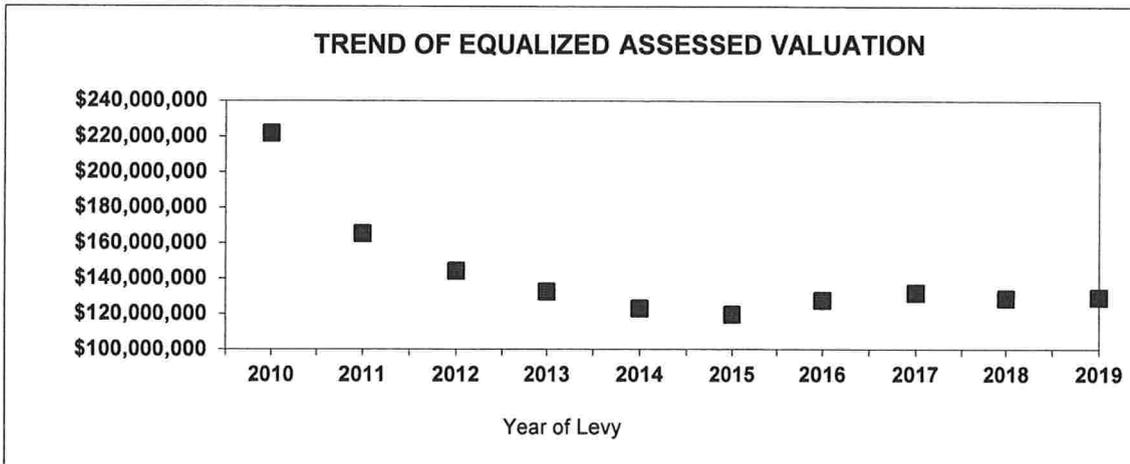
Tax Incremental Financing District DownTown 20 Year Historic Equalized Assessed Value

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

	<u>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>2009 EAV</u>
U.S. Bank, vacant lot, Aunt Martha's Walgreens parcels	\$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	\$1,974,153
Legacy Square, Bldg. #3 & Movie Theatre Bldg. #2	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	5,027,894
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	2,076,605
First Midwest Bank (formerly Bank Calumet)	-	-	582,075	579,930	607,255	685,423	649,569	571,001	598,040	445,157
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	2,087,509
Unidentified	131,277	307,725	665	(22,500)	-	(30,000)	200	10,500	(234,786)	310,917
Village owned property	\$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	\$11,922,235
	<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>2019 EAV</u>
U.S. Bank / Chase Bank vacant lot, Aunt Martha's Walgreens parcels	\$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	\$1,666,602
Legacy Square, Bldg. #3 & Movie Theatre Bldg. #2	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	\$3,122,723
CVS (formerly Osco)	2,033,411	1,512,558	1,428,544	1,355,477	943,635	923,968	\$970,608	\$1,025,841	\$1,007,905	\$1,009,672
First Midwest Bank (formerly Bank Calumet)	435,897	403,443	381,034	361,545	341,374	334,259	\$351,132	\$371,114	\$364,625	\$365,264
Associated Ventures (Victory Center)	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	\$1,033,752
Dollar General	(377,745)	(329,989)	70,399	(404,046)	744,307	291,411	\$306,121	\$323,536	\$317,879	\$318,436
Unidentified					(163,076)	(522,069)	\$(310,784)	\$107,368	\$(537,868)	\$(528,185)
Village owned property	\$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	\$7,364,481

VILLAGE OF PARK FOREST
TREND OF EQUALIZED ASSESSED VALUATIONS
LAST TEN LEVY YEARS
JUNE 30, 2020

Levy Year	Equalized Assessed Value	Percentage Increase(Decrease)	Estimated Actual Value	Ratio of Equalized Assessed Value to Estimated Actual Value
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%
2019	129,403,796	0.51%	388,211,388	33.33%



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

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

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	\$69,700**
2020	\$76,720***

* Figures from Real Estate Transfer Tax Records.

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

***2020 through August 2020

MEMORANDUM

DATE: October 7, 2020

TO: Mayor Jon Vanderbilt
Board of Trustees

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

RE: Financial Impacts of COVID-19 on Village Financial Operations

The largest impact to the Village, both operationally and financially, in 2020 has been the COVID-19 pandemic. However, from a financial standpoint, the Village has not experienced any downfalls or deficits to either FY 19-20 or for the first quarter of FY 20-21. For FY 19-20, the General Fund finished the year with a surplus of \$353,833 and this is the first surplus it has had since FY 14-15. For the first quarter of FY 20-21, the General Fund is operating \$267,785 better than it was at 9-30-2019. The CARES Act reimbursements from Cook and Will counties will provide \$572,910 and \$135,135, respectively, to the General Fund for a total positive impact of \$708,045 to the current year.

Another area that has been significantly impacted by COVID has been property tax collections. FY 19-20 finished with its collections \$241,212 higher than FY 18-19 even though the 2018 tax levy was a 0% increase over the 2017 tax levy. This is important because the 2017 tax levy funded FY 18-19 and the 2018 tax levy funded FY 19-20. The tax levy collection chart included in the Current Year Trends and Tax levy Projection sections shows that 2018 tax levy collections improved to 85.95% from the 2017 levy collection rate of 81.26%. For FY 20-21, property tax collections are \$10,495 lower at the end of the first quarter than the prior year but this is due to both Cook and Will counties extending the 1st installment deadline to October. Through the first 9 days of October, the General Fund has already received over \$414,000 more than the entire month of October, 2019 so it is safe to say that property tax collections are coming in higher in FY 20-21 than they were in FY 19-20 at this point in time. The October month-end information will be very telling about our property tax collection experience compared to the same time last year.

These factors coupled with the maintaining a minimum 3-month reserve in the General Fund have allowed the Village's financial picture to remain stable. There have not been any economic or financial forecasts that predict declines in the financial levels that the United States economy currently stands. Taken altogether, staff believes the Village is entering a time when the changes made to the FY 20-21 General Fund budget to protect itself from possible financial distress caused by the pandemic can be reconsidered. These changes include leaving position vacancies open, the COLA for non-sworn public safety personnel and capital outlays.

MEMORANDUM

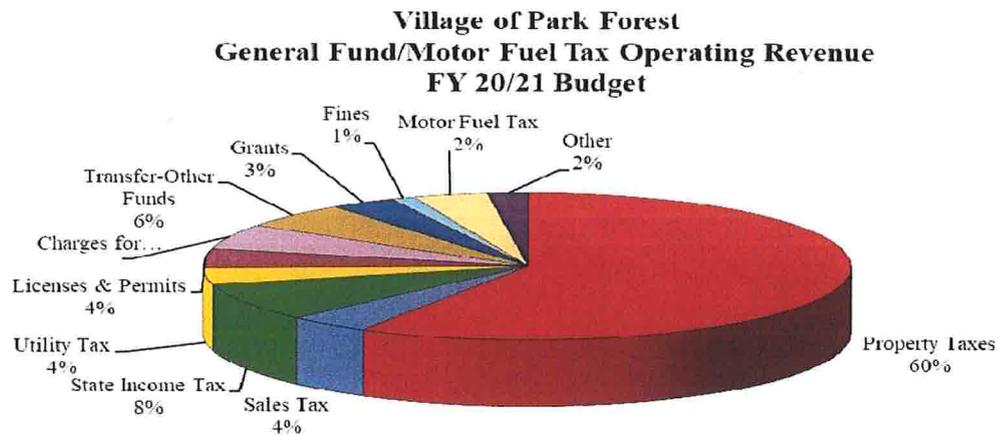
DATE: October 8, 2020
TO: Mayor Jon Vanderbilt
Board of Trustees
FROM: Mark A. Pries, Deputy Village Manager/Finance Director
RE: Tax Levy Projections

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 16 meeting agenda for adoption. First reading of the 2020 Tax Levy ordinance is scheduled for November 23. A public hearing is required for the first Board meeting in December with the final levy adopted at the regular meeting on December 14. The Board has historically chosen to begin discussion of the tax levy at this time as part of the fall financial update/strategic planning in order to have a full picture of the financial position of the Village.

The 2021/2022 Budget will be funded by the 2020 levy. The tax levy consists of six separate categories. Each category is evaluated separately to determine levy needs. The categories are as follows:

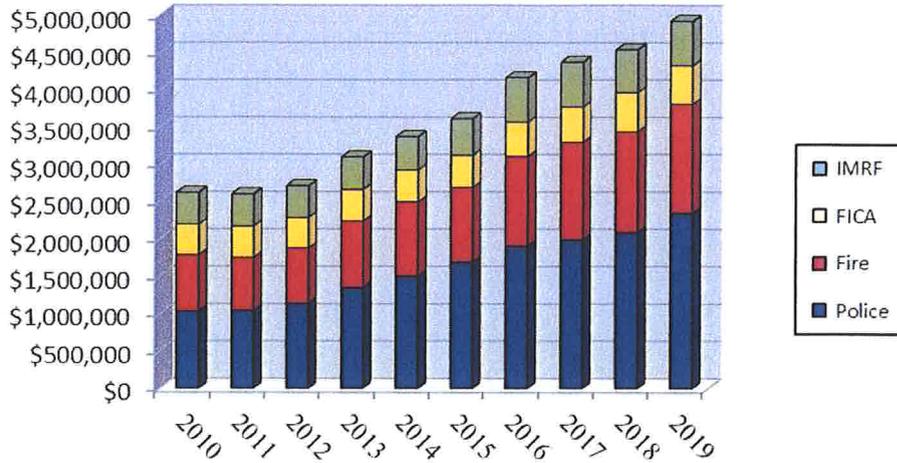
GENERAL CORPORATE

The property tax levy for general corporate purposes funds the general operations of the Village – Police, Fire, Administration, Public Works, Recreation Parks & Community Health, Community Development and Economic Development – which are not funded by other sources. As can be seen in the pie chart below, the 2019 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 19-20 and the memo on “Current Year Trends,” revenues and expenditures do not deep pace with one another each year. 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 eighteen of the last twenty-one years.

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 to the Village’s aging infrastructure. The 2020 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 \$19,520,839 or 69% of the total \$28,461,739 operating budget. Police and Fire personnel represent 70% of total salaries and benefits. For Fiscal 2021, only sworn police and fire personnel received a 2.75% salary increase even though the 2019 levy included funds to provide the same raise for all employees. 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 2021 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:

2020 Tax Levy

GENERAL CORPORATE

Salaries 2.75%	\$ 342,000
Health Insurance 7%	133,000
Other Expenditures 2%*	150,000
Additional Funds Needed for Operations	625,000
 Utilize Portion of Fund Balance over 3 months reserve: **	 <u>(325,000)</u>
 Tax Levy Needs	 \$ 300,000

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

** Utilizing \$325,000 of fund balance leaves a 3-month reserve.

BONDS & INTEREST

The TIF debt was completely repaid in 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:

	<u>Actual</u>	<u>Funded From</u> <u>Other Sources</u>	<u>Bond</u>
	<u>Debt Service</u>	<u>(Abated)</u>	<u>Levy</u>
General Fund	\$ 283,150	\$ 33,150	\$ 250,000

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 90.7% funding level at 12-31-2019, with investment returns for 2019 of 19.77%. 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. Thankfully, the 2021 rate will decrease to 11.58%. 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 decreased slightly but was offset by an increase in the FICA

levy. The same is true for 2020, with the IMRF levy decreasing by \$5,539 but the FICA levy increasing by \$5,119.

2019 IMRF levy	\$611,158
2020 IMRF levy	<u>605,619</u>
Decrease in Levy	(\$ 5,539)

Moving a portion of the decrease to the IMRF levy to the FICA levy allows for costs to be covered without the need for an increase to the overall 2020 tax levy.

2019 FICA levy	\$528,699
2020 FICA levy	<u>533,818</u>
Increase in Levy	\$ 5,119

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. The 2017 and 2018 levies for Police Pension saw small increases from the prior year. However, the 2019 actuarially-determined levy contribution increased dramatically due to the use of a revised mortality table, increasing from \$2,136,484 to \$2,454,378, which was an increase of \$317,894 or 14.9%. This increase was not affordable so the actual amount levied was \$2,406,675. The Police Pension Fund earned 5.13% investment return for Fiscal 2020, based on a 5-year “smoothed” (averaged) calculation. Actual earnings for FY 19-20 were 5.40%.

2019 Police Pension levy	\$ 2,406,675
Actuarial Recommended Increase	<u>279,030</u>
2020 Police Pension levy	\$ 2,685,705

FIRE PENSION

The Fire pension levy is also affected by legislative changes and market factors in the same manner as the Police Pension Fund. And the same as the Police pension levy for 2019, the actuarially-determined levy contribution for Fire pension increased dramatically due to the use of a revised mortality table, increasing from \$1,385,984 to \$1,550,090, which was an increase of 11.8% or \$164,106. Again, as with the Police pension levy, the Fire pension levy for 2019 was reduced to an affordable level of \$1,498,451. The Fire Pension Fund had actual returns last year of 6.08%. However, the Fund’s actuarial report must average the returns over a 5-year period, so the “smoothed” return used for FY 19-20 was 4.65%. The actuarial funding recommendation is as follows:

2019 Fire Pension levy	\$ 1,498,451
Actuarial Recommended Increase	<u>91,834</u>
2020 Fire Pension levy	\$ 1,590,285

Below is summary information for the pension funds as follows:

	<u>Police</u>	<u>Fire</u>
Actuarial Value of Assets	\$ 23,642,399	\$ 14,872,247
Levy Request	2,685,705	1,590,285
Percent Funded	42.30%	45.90%
Actuarial Rate of Return	5.13%	6.08%

The Village has historically fully funded the actuarial recommendations, with the exception being the 2019 levy.

The last item that needs to be presented are the Tier II benefit increases that were approved when the public safety pension consolidation was approved in December, 2019. These improvements impact both pension funds and are:

- The surviving spouse benefit for non-line of duty death was updated to mirror Tier I benefits, whereby Tier II surviving spouses will now receive 54% of the final average salary, even prior to achieving vesting at 10 years of service.
- The pensionable salary cap increase retroactive to 2011 to alleviate safe harbor concerns, updating the annual adjustment to be CPI-U instead of 50% of the CPI-U. The 3% annual growth cap remains in place.
- The final average salary was increased from averaging the highest consecutive 96 of the last 120 months of salary to averaging the highest consecutive 48 of the last 60 months of salary.

These changes to Tier II benefits are very benefit-rich unfunded mandates that were offered in order to get the pension consolidation approved. Tier II members do not have to contribute any additional monies for these benefits which means the employer is the sole payer of these cost increases.

LEVY SUMMARY

	<u>Original 2019 Levy</u>	<u>Extended 2019 Levy</u>	<u>Proposed 2020 Levy</u>
General Corporate	\$ 12,428,927	\$12,742,653	\$ 13,042,653
Bonds & Interest	274,483	286,050	250,000
IMRF	596,086	611,158	605,619
FICA	515,647	528,699	533,818
Police Pension	2,347,398	2,406,675	2,685,705
Fire Pension	<u>1,461,551</u>	<u>1,498,451</u>	<u>1,590,285</u>
Village Levy	\$ 17,624,092	\$18,073,685	\$ 18,708,080
Increase over Extended Levy:		3.51%	\$634,395

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.

The increases in the General Fund property tax levy over the last twenty-eight years:

	<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	2.0%
2020 est.	3.51%

* 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 15 years which averaged over 94% through the 2011 levy. For levy years 2012 to 2015, collection rates decreased to levels 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.

Thankfully, the 2018 collection rate increase to 85.95%. The loss factor included by Cook County has helped to mitigate these downturns in collections.

The Library is considering its tax levy for 2020 at their October 15th Board meeting and the results were not known at the time this memo was written. However, staff sees no reason for the Library to increase its levy as it had another strong year for FY 2020 and passed the 36-month reserve level. With these facts in mind, staff is presenting the 2020 Library levy at the same level as the 2019 levy.

Based upon all of the above factors, the total levy for the Village and Library for 2020 would be:

TOTAL LEVY SUMMARY

	<u>Original 2019 Levy</u>	<u>Extended 2019 Levy</u>	<u>Proposed 2020 Levy</u>
General Corporate	\$ 12,428,927	\$12,742,653	\$ 13,042,653
Bonds & Interest	274,483	286,050	250,000
IMRF	596,086	611,158	605,619
FICA	515,647	528,699	533,818
Police Pension	2,347,398	2,406,675	2,685,705
Fire Pension	<u>1,461,551</u>	<u>1,498,451</u>	<u>1,590,285</u>
Village Levy	\$ 17,624,092	\$ 18,073,685	\$ 18,708,080
Library Levy	\$ 2,089,938	\$ 2,142,755	\$ 2,089,938
Total Levy	\$ 19,714,030	\$ 20,216,440	\$ 20,798,018
Combined Increase over Extended Levy:		2.88%	\$581,578

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. Based on the average market value of \$76,720 of houses sold in 2020, the Village share of property tax is \$1,830 based on the 2019 tax levy formula. Based on home values ranging from \$60,000 to \$125,000, the Village share of taxes range from \$1,109 to \$3,913 and this includes the homeowner's exemption. The proposed increase of \$581,578 breaks down to \$69 a year, or \$5.75 per month, on average per household in the Village. In general, a 1% tax levy increase equates to \$202,164 in new revenue for the Village.



October 13, 2020

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.

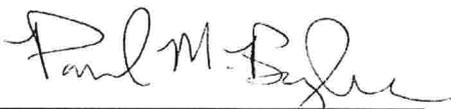
If there are any questions, concerns, or comments about any of the items contained in this report, please contact us at 630-620-0200.

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

JLF/lke
Enclosures

SUMMARY OF REPORT

The regular annual actuarial valuation of the Village of Park Forest Police Pension Fund, performed as of July 1, 2020, 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, 2022.

The contribution requirements, compared with those set forth in the July 1, 2019 actuarial report, are as follows:

Valuation Date Applicable to Fiscal Year Ending	7/1/2020 <u>6/30/2022</u>	7/1/2019 <u>6/30/2021</u>
Total Recommended Contribution	\$3,069,504	\$2,827,446
% of Projected Annual Payroll	79.3%	75.1%
Member Contributions (Est.)	383,799	373,068
% of Projected Annual Payroll	9.9%	9.9%
Village Recommended Contribution	2,685,705	2,454,378
% of Projected Annual Payroll	69.4%	65.2%

As you can see, the Total Recommended Contribution shows an increase when compared to the results determined in the July 1, 2019 actuarial valuation report. The increase is attributable to the natural increase in the amortization payment due to the payroll growth assumption, Tier 2 benefit changes, and unfavorable plan experience.

Plan experience was unfavorable overall on the basis of the plan's actuarial assumptions. Sources of unfavorable experience included an investment return of 5.13% (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.

	New Benefits	Old Benefits	
Valuation Date	7/1/2020	7/1/2020	7/1/2019
Applicable to Fiscal Year Ending	<u>6/30/2022</u>	<u>6/30/2022</u>	<u>6/30/2021</u>
Actuarial Accrued Liability (PUC)	53,687,002	53,524,402	51,304,107
Actuarial Value of Assets	<u>23,642,399</u>	<u>23,642,399</u>	<u>22,827,574</u>
Unfunded Actuarial Accrued Liability (UAAL)	30,044,603	29,882,003	28,476,533
UAAL Subject to Amortization	24,675,903	24,529,563	23,346,122
Normal Cost ¹	\$1,128,954	\$1,085,617	\$1,063,949
% of Total Annual Payroll ¹	29.1	28.0	28.3
Administrative Expenses ¹	37,338	37,338	27,942
% of Total Annual Payroll ¹	1.0	1.0	0.7
Payment Required to Amortize Unfunded Actuarial Accrued Liability over 20 years (as of 7/1/2020) ¹	1,668,715	1,658,819	1,521,595
% of Total Annual Payroll ¹	43.1	42.8	40.4
Total Required Contribution	2,835,007	2,781,774	2,613,486
% of Total Annual Payroll ¹	73.2	71.8	69.4
Expected Member Contributions ¹	383,799	383,799	373,068
% of Total Annual Payroll ¹	9.9	9.9	9.9
Expected Village Contribution	2,451,208	2,397,975	2,240,418
% of Total Annual Payroll ¹	63.3	61.9	59.5

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 7/1/2020 displayed above have been adjusted to account for assumed interest.

October 13, 2020

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.

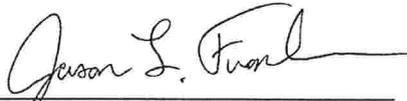
The undersigned are familiar with the immediate and long-term aspects of pension valuations and meet the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinions contained herein. All of the sections of this report are considered an integral part of the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

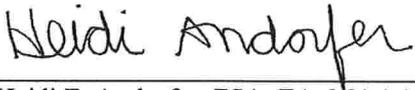
To our knowledge, no associate of Foster & Foster, Inc. working on valuations of the program has any direct financial interest or indirect material interest in the Village of Park Forest, nor does anyone at Foster & Foster, Inc. act as a member of the Board of Trustees of the Village of Park Forest Firefighters'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

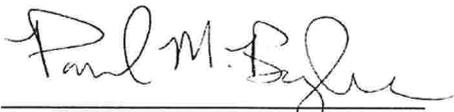
If there are any questions, concerns, or comments about any of the items contained in this report, please contact us at 630-620-0200.

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

JLF/lke
Enclosures

SUMMARY OF REPORT

The regular annual actuarial valuation of the Village of Park Forest Firefighters' Pension Fund, performed as of July 1, 2020, 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, 2022.

The contribution requirements, compared with those set forth in the July 1, 2019 actuarial report, are as follows:

Valuation Date Applicable to Fiscal Year Ending	7/1/2020 <u>6/30/2022</u>	7/1/2019 <u>6/30/2021</u>
Total Recommended Contribution	\$1,812,692	\$1,767,326
% of Projected Annual Payroll	77.1%	76.9%
Member Contributions (Est.)	222,407	217,236
% of Projected Annual Payroll	9.5%	9.5%
Village Recommended Contribution	1,590,285	1,550,090
% of Projected Annual Payroll	67.6%	67.4%

As you can see, the Total Recommended Contribution shows an increase when compared to the results determined in the July 1, 2019 actuarial valuation report. The increase is attributable to Tier 2 benefit changes and the natural increase in the amortization payment due to the payroll growth assumption. The increase was offset in part by favorable plan experience.

Plan experience was favorable overall on the basis of the plan's actuarial assumptions. Sources of favorable experience included more turnover than expected, higher than expected inactive mortality, and fewer retirements than expected. These gains were offset in part by a loss associated with an investment return of 6.08% (Actuarial Asset Basis) which fell short of the 6.75% assumption.

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.

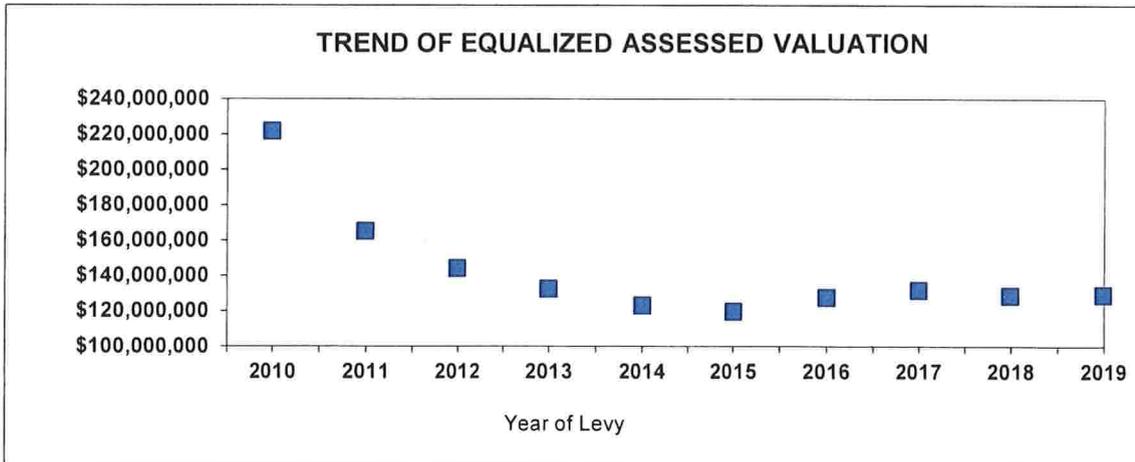
	New Benefits 7/1/2020	Old Benefits 7/1/2020	7/1/2019
Applicable to Fiscal Year Ending	<u>6/30/2022</u>	<u>6/30/2022</u>	<u>6/30/2021</u>
Actuarial Accrued Liability (PUC)	31,439,042	31,274,069	31,059,670
Actuarial Value of Assets	<u>14,872,247</u>	<u>14,872,247</u>	<u>14,112,866</u>
Unfunded Actuarial Accrued Liability (UAAL)	16,566,795	16,401,822	16,946,804
UAAL Subject to Amortization	13,422,891	13,274,415	13,840,837
Normal Cost ¹	\$697,644	\$655,367	\$644,806
% of Total Annual Payroll ¹	29.7	27.9	28.1
Administrative Expenses ¹	28,242	28,242	43,359
% of Total Annual Payroll ¹	1.2	1.2	1.9
Payment Required to Amortize Unfunded Actuarial Accrued Liability over 20 years (as of 7/1/2020) ¹	907,727	897,686	902,083
% of Total Annual Payroll ¹	38.5	38.1	39.2
Total Required Contribution	1,633,613	1,581,295	1,590,248
% of Total Annual Payroll ¹	69.4	67.2	69.2
Expected Member Contributions ¹	222,407	222,407	217,236
% of Total Annual Payroll ¹	9.5	9.5	9.5
Expected Village Contribution	1,411,206	1,358,888	1,373,012
% of Total Annual Payroll ¹	59.9	57.7	59.7
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 7/1/2020 displayed above have been adjusted to account for assumed interest.

VILLAGE OF PARK FOREST
TREND OF EQUALIZED ASSESSED VALUATIONS
LAST TEN LEVY YEARS
JUNE 30, 2020

Levy Year	Equalized Assessed Value	Percentage Increase(Decrease)	Estimated Actual Value	Ratio of Equalized Assessed Value to Estimated Actual Value
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%
2019	129,403,796	0.51%	388,211,388	33.33%



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

VILLAGE OF PARK FOREST
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS
JUNE 30, 2020

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%	8,600,297	16,694,098	85.95%
2019	20,216,441	8,441,686	41.76%			

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, 2020 is based on the 2019 tax levy.)