

Financial Update
Saturday, October 27, 2012
8:30 a.m. Village Hall

Financial Update
Saturday, October 27, 2012
8:30 a.m. Village Hall

Agenda

- 1. Preliminary Year-end Results**
- 2. Current Year Trends**
- 3. Tax Levy Projections**
- 4. Public Works Projects**
- 5. Water Rate Analysis**
- 6. Economic Development Update**
- 7. Recreation and Parks Issues**
- 8. 2012/2013 Board Goals – Fall Update**

MEMORANDUM

DATE: October 5, 2012

TO: Mayor John Ostenburg
Board of Trustees

FROM: Mary G. Dankowski, Deputy Village Manager/Finance Director

RE: Preliminary Year-end Results

Attached are the preliminary pre-audited results for the Fiscal Year ended June 30, 2012. Following are key points related to the information contained in the attached charts.

GENERAL FUND REVENUES

Overall actual revenues represented 104% of budget.

Property Taxes collected represent 99% of budget. Actual revenue represents the second installment of 2010 and the first installment of 2011 which is now billed at 55% of the prior year total.

Sales & Use Tax revenues represented 119% of budget and represented a slight gain from the prior year.

Utility Tax revenues were 117% of budget, up \$175,077 from the prior year reflecting an audit adjustment in April of \$300,000. Without this adjustment the balance would have been below budget.

State Income Tax represented 115% of budget reflecting a small increase from the prior year and a slight recovery in unemployment.

Personal Property Replacement Tax is a form of corporate income tax and decreased \$18,932 from prior year.

Real Estate Transfer Tax revenues were 157% of budget and reflect the sale of the Pangea property producing revenue of \$42,000.

Grants revenue ended the year at 100% of budget and reflect the PACE, Fire, TOD and Arts Council grants.

Transfers from Other Funds at 98% of budget reflect the reduced transfer from the confiscated drug seizure fund indicating a timing delay in proceeds distribution.

Licenses resulted in 111% of budget and included Crime Free Housing licenses and vehicle sticker licenses. Vehicle sticker rates were increased for 2012.

Permits were 126% of budget and include relatively new security alarm permits and vacant building permits. Vacant Building Registrations increased \$17,750 from the prior year. Building permits increased \$37,604 mainly reflecting Pangea construction. Cable TV Franchise Fees increased \$18,274.

Charges for Services reflected budgeted amounts with the exception of **Health** revenue at 85% of budget reflecting declines in Medicare revenue and **Inspection Fees** at 94% of budget as a result of the slow sales market. **Property Lease Revenue** includes cell tower rental of \$177,812. **Other Charges** include overtime salary reimbursement for the DEA officer, Jolly Trolley revenue of \$22,621 and \$44,606 of reimbursement for grass and other liens.

Fines reflect vehicle seizure fees of \$110,350, 20% of which is dedicated to youth programs.

Interest Earnings have declined substantially over the past six years reflecting a reduction in market rates. The schedule below shows how rates have declined. The impact of this decline on an average \$3,000,000 balance is as follows:

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Illinois Treasurer's Pool	5.066%	2.067%	.153%	.193%	.031%	.087%
Interest Earnings	\$151,980	\$62,010	\$4,590	\$5,790	\$930	\$2,610

The laddered CD portfolio improved earnings. Interest earnings, net of market value changes, were \$55,114.

Identifying some key revenues, excluding property taxes, shows a five year trend of reduced revenue in several categories. These selected revenues lag behind the Fiscal 2008 level.

KEY REVENUE COMPARISON

	<u>Fiscal</u> <u>2008</u>	<u>Fiscal</u> <u>2009</u>	<u>Fiscal</u> <u>2010</u>	<u>Fiscal</u> <u>2011</u>	<u>Fiscal</u> <u>2012</u>
Sales Tax	\$ 670,036	\$ 615,553	\$ 576,938	\$ 649,933	\$ 656,921
Utility Tax	1,780,647	1,642,644	1,520,243	1,516,055	1,691,132
State Income Tax	2,223,207	1,982,466	1,788,235	1,819,373	1,892,338
PPRT	183,208	168,986	147,846	201,802	182,870
Real Estate Transfer Tax	247,194	229,373	132,280	62,235	117,805
Building Permit Fees	102,045	77,260	118,729	81,207	118,812
Interest Income	<u>251,034</u>	<u>98,928</u>	<u>55,644</u>	<u>77,767</u>	<u>55,114</u>
	\$ 5,457,371	\$ 4,815,210	\$ 4,339,915	\$ 4,408,372	\$ 4,714,992

GENERAL FUND EXPENDITURES

Actual General Fund Expenditures represented 92% of budget before encumbrances. Encumbrances are reserved dollars relating to approved projects (see attached chart). The chart is entitled 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 \$539,503 in encumbrances. This amount added to expenditures produces a 95% of budget result.

The **Police, Fire, Health, and Recreation & Parks Departments** matched or were slightly lower than budgeted expenses after encumbrances. **Administrative** expenditures reflected the reduction in IRMA costs. This reduction in spending will allow for the establishment of a \$500,000 Assigned Fund Balance for the increase in IRMA deductible and a \$200,000 encumbrance to be set aside for the initial years implementation. **Public Works** saved on salary costs associated with the mild winter. **Economic Development** results were 85% of budget. **Community Development** deferred the acquisition of a software purchase.

Fund Summary

Beginning Unassigned General Fund Balance 6/30/12		\$ 7,958,945
<u>Budgeted Carryover (2012/2013)</u>		
Fund balance use for operations	(980,259)	
<u>Eliminate payment in lieu of taxes for water</u>		
FY 13	(189,360)	
FY 14	(189,360)	
Engineering for Demolition	(241,700)	
Village Green Capital Project	<u>(275,000)</u>	
Committed use of Fund Balance		<u>(1,875,679)</u>
Adjusted Unassigned Fund Balance representing 3.5 months reserve		\$ 6,083,266

(The Board's Fiscal Policies require a reserve of 3-4 months of operations. One month's operating expenditures are \$1,739,522

DOWNTOWN RESULTS

REVENUES:

Rent Revenues were 105% of budget.

Common Area revenues reflect reduced receipts related to the theater building owner.

Hall Rental revenue reflects Dining on the Green revenue at 97% of budget.

Miscellaneous reflects the receipt of all Illinois Theatre Center furniture and fixtures.

Transfer to General Fund reflects a \$250,000 transfer to the General Fund.

EXPENSES:

Overall expenses represented 65% of budget. This lower than anticipated expense related to a lower demand for tenant build out, reduced utility costs related to demolition of Marshall Fields and deferral of \$200,000 in roadway improvements in the DownTown until after Orchard Drive construction.

DownTown Park Forest ended with a positive cash balance which may be needed to address the potential tax and assessment issue in the DownTown.

ALL FUNDS:

Revenues, excluding the library and the Housing Choice Voucher Program, represent 95% of budget. Expenditures represent 82% of budget. The following circumstances are worth noting:

Police and Fire Pension revenues reflect market gains and losses on the portfolios.

Water expenditures exceeded revenue by \$382,825 reflecting a continued decline in water use.

<u>Fiscal Year</u>	<u>Water Gallons Pumped</u>	<u>Water Gallons Billed</u>	<u>% Sold</u>	<u>Net Income/ (Loss)</u>	<u>Ending Net Cash</u>
2005	703,491,000	544,022,880	77.3%	1,573,212	3,956,327
2006	708,761,000	527,563,520	74.4%	1,454,651	3,157,163
2007	677,237,333	529,189,315	78.1%	1,489,874	3,834,104
2008	612,998,200	506,469,386	82.6%	292,284	2,877,794
2009	553,365,000	486,731,850	88.0%	(278,711)	1,777,299
2010	510,212,000	455,346,031	89.2%	(264,421)	1,140,373
2011	561,622,000	445,452,140	79.3%	(184,543)	351,886
2012	582,251,250	436,467,790	75.0%	(382,825)	325,059

Water rates are in place through June 30, 2013. A water rate analysis is presented separately in the agenda.

Municipal Parking Included in the financial information for the Matteson area parking lot is the CN funded renovation valued at \$933,151 producing an unbudgeted net income. Total CN renovation for the Matteson lot was \$1,230,000. The operating results for the parking lots, excluding capital projects, were a loss of \$(63,784) reflecting some construction related shutdowns.

Following are the operating results of the Recreation Enterprise Funds:

**RECREATION AND PARKS
ENTERPRISE FUNDS
PRELIMINARY YEAR END 6/30/12**

	<u>ORIGINAL BUDGET</u>	<u>ACTUAL</u>
Aqua Center (53)		
Operating Revenue	212,482	244,247
Expense	<u>(427,826)</u>	<u>(390,570)</u>
Net Loss	(215,344)	(146,323)
General Fund Transfer *	<u>120,000</u>	<u>200,000</u>
Net After General Fund Transfer	(95,344)	53,677
Tennis and Health (54)		
Revenue	279,500	230,141
Expense	<u>(368,445)</u>	<u>(328,175)</u>
Net Loss	(88,945)	(98,034)
General Fund Transfer *	<u>95,000</u>	<u>95,000</u>
Net After General Fund Transfer	6,055	(3,034)

* For Fiscal 2012, a total of \$120,000 was budgeted for transfers to the Aqua Center and \$95,000 to the Tennis and Health Club for a total of \$215,000. Based on the prior year shortfall, an added \$80,000 was transferred to the Aqua Center for a total of \$200,000 (see attached of history of transfers).

It is anticipated that transfers to the Aqua Center for operations will remain at \$200K.

TIF revenues represent 136% of budget reflecting the reduced rebate to Legacy Square as the maximum total rebate of \$1,000,000 is attained. Revenues will allow the Village to abate \$800,000 in TIF debt related property taxes, an increase of \$50,000 in the bond abatement.

	<u>Debt Service</u>	<u>Abatement</u>	<u>Tax Levy</u>
2009	1,009,087	500,000	509,087
2010	1,028,704	650,000	378,704
2011	1,068,010	750,000	318,010
2012 (projected)	1,091,400	800,000	291,400

SUMMARY

The Board has, in the past few years, adapted quickly to declining revenues by delaying hiring and reducing capital spending. In 2010 the CN settlement allowed the Village to enhance economic development and fire safety initiatives, add “green” components to the Aqua Center/wetlands discovery classroom construction, support a budget shortfall and set aside funds for Orchard roadway construction. In fiscal 2012 through the current year, the Village has been able to parley significant grant funds combined with Village contribution into major roadway improvements. The next large challenge is the Village water system. Both the infrastructure and the operations are in need of additional financial resources.

**Village of Park Forest
2011/2012 Budget Review
as of June 30, 2012**

PRELIMINARY RESULTS

GENERAL FUND REVENUES

	FY 11/12 TWELVE MONTHS ACTUAL	BUDGET	PERCENT OF BUDGET
Property Taxes - General & Pension	10,911,160	10,996,934	99%
Road and Bridge	90,224	83,000	109%
Sales Tax	656,921	550,000	119%
Utility Tax	1,691,132	1,450,000	117%
State Income Tax	1,892,338	1,650,000	115%
PPRT - General & Pension	182,870	150,000	122%
R.E. Transfer Tax	117,805	75,000	157%
Grants	305,025	306,354	100%
Transfers from Other Funds	1,335,934	1,357,268	98%
Licenses	635,048	569,910	111%
Permits	559,000	442,000	126%
Charges for Services			
Water/Sewer Payment in lieu of taxes	388,201	388,201	100%
Recreation	296,373	281,500	105%
Health	340,402	402,100	85%
Hospital Transport	385,410	338,148	114%
Inspection Fees	79,660	85,000	94%
Property Lease Revenue	209,065	195,000	107%
Other Charges	165,633	76,843	216%
Asset Sales	363	3,400	11%
Fines	318,230	304,000	105%
Interest Earnings	<u>61,519</u>	<u>40,000</u>	154%
Total Revenues	<u>20,622,313</u>	<u>19,744,658</u>	104%

**Village of Park Forest
2011/2012 Budget Review
as of June 30, 2012**

PRELIMINARY RESULTS

GENERAL FUND EXPENDITURES

	FY 11/12 TWELVE MONTHS ACTUAL	BUDGET	PERCENT OF BUDGET
Administrative	2,855,239	3,617,648	79%
Police Department	6,934,848	7,096,906	98%
Fire Department	3,811,841	3,968,051	96%
Health Department	804,790	894,942	90%
Recreation and Parks	2,260,181	2,328,627	97%
Public Works Department	845,865	1,039,967	81%
Economic Development & Planning	559,505	654,475	85%
Community Development	<u>501,039</u>	<u>570,624</u>	88%
Subtotal	18,573,307	20,171,240	92%
Transfer to Pension Funds*	0	22,000	0%
Transfer to Capital Projects	50,000	50,000	100%
Transfer to DownTown	146,982	146,982	100%
Transfer To Aqua Center	200,000	200,000	100%
Transfer to Tennis & Health	95,000	95,000	100%
Transfer to Library	<u>10,000</u>	<u>10,000</u>	100%
Total General Fund	<u>19,075,289</u>	<u>20,695,222</u>	92%

* Transfers have been made and are now recorded directly in the Police and Fire departments.

**Village of Park Forest
2011/2012 Budget Review
as of June 30, 2012**

PRELIMINARY RESULTS

**DOWNTOWN PARK FOREST
REVENUES**

	FY 11/12 TWELVE MONTHS ACTUAL	BUDGET	PERCENT OF BUDGET
REVENUES			
DownTown Rent	607,808	580,000	105%
Farmers Market	3,815	4,000	95%
Common Area Revenue	41,435	78,035	53%
Hall Rental	11,630	12,000	97%
Transfer from General Fund (CAM)	146,982	146,982	100%
Miscellaneous	25,777	5,000	516%
Interest	591	0	100%
TOTAL REVENUE	<u>838,037</u>	<u>826,017</u>	101%
<u>Net Income (Loss)</u>	<u>71,144</u>	<u>(355,817)</u>	
Transfer to General Fund	(250,000)	(250,000)	
Contribution - ITC Agreement	(18,328)	0	
Major Capital Outlays	0	0	
Depreciation	<u>160,215</u>	<u>147,524</u>	
Cash Flow	(18,642)	(458,294)	
<u>Beginning Net Cash</u>	1,392,098	1,392,098	
<u>Ending Net Cash</u>	1,373,456	933,804	

**Village of Park Forest
2011/2012 Budget Review
as of June 30, 2012**

PRELIMINARY RESULTS

**DOWNTOWN PARK FOREST
EXPENSES**

	FY 11/12 TWELVE MONTHS ACTUAL	BUDGET	PERCENT OF BUDGET
EXPENSES			
<u>Personnel Services</u>			
Regular Salaries	69,209	82,600	84%
Overtime Salaries	1,002	1,849	54%
Temporary/Part time Salaries	<u>65,023</u>	<u>77,520</u>	84%
Total Personnel Services	135,234	161,969	83%
<u>Employee Support/Insurance</u>	44,841	50,341	89%
<u>IRMA</u>	30,000	30,000	100%
<u>Professional Services</u>	2,992	11,500	26%
<u>Operating Supplies</u>	26,662	21,300	125%
<u>Maintenance</u>	193,056	200,500	96%
<u>Capital Outlays</u>	26,069	364,900	7%
<u>Depreciation</u>	160,215	147,524	109%
<u>Miscellaneous</u>	7,006	7,500	93%
<u>Rentals</u>	9,000	9,000	100%
<u>Utilities</u>	131,818	177,300	74%
TOTAL EXPENSES	<u>766,894</u>	<u>1,181,834</u>	65%

**Village of Park Forest
2011/2012 Budget Review
as of June 30, 2012**

PRELIMINARY RESULTS

REVENUE (All Funds)

	FY 11/12 TWELVE MONTHS ACTUAL	BUDGET	PERCENT OF BUDGET
General Fund			
Operating	20,622,313	19,744,658	104%
CDBG - Cook	159,976	402,509	40%
Police Pension	1,778,656	1,897,049	94%
Fire Pension	1,251,355	1,305,551	96%
MFT	1,993,869	5,074,541	39%
Water	5,118,122	5,462,461	94%
Sewer	1,286,590	1,843,500	70%
Municipal Parking	1,041,133	122,810	848%
Refuse	1,233,018	1,219,142	101%
Aqua Center	444,247	412,482	108%
Tennis and Health	325,141	374,500	87%
Downtown	838,037	826,017	101%
TIF - Downtown	1,049,871	769,204	136%
TIF - Norwood	4	0	100%
Vehicle Services	841,945	726,156	116%
Bond Retirement	306,956	338,062	91%
Capital Projects	50,700	50,000	101%
Foreign Fire Insurance	<u>16,503</u>	<u>17,000</u>	97%
Subtotal	38,358,435	40,585,641	95%
Housing Choice Voucher Program	4,541,800	4,750,082	96%
Library	<u>2,016,583</u>	<u>1,998,415</u>	101%
TOTAL FUNDS	<u>44,916,818</u>	<u>47,334,138</u>	95%

**Village of Park Forest
2011/2012 Budget Review
as of June 30, 2012**

PRELIMINARY RESULTS

EXPENDITURES (All Funds)

	FY 11/12 TWELVE MONTHS ACTUAL	BUDGET	PERCENT OF BUDGET
General Fund	18,573,307	20,171,240	92%
CDBG - Cook	159,976	402,509	40%
Police Pension	1,651,456	1,518,575	109%
Fire Pension	935,168	847,954	110%
MFT	2,480,347	7,121,861	35%
Water	5,500,947	5,776,846	95%
Sewer	660,185	930,379	71%
Municipal Parking	768,483	368,072	209%
Refuse	1,229,516	1,264,759	97%
Aqua Center	390,570	427,826	91%
Tennis and Health	328,175	368,445	89%
DownTown	766,894	1,181,834	65%
TIF - Downtown	1,125,268	1,321,896	85%
TIF - Norwood	0	0	0%
Vehicle Services*	889,167	825,848	108%
Bond Retirement	313,745	322,023	97%
Capital Projects	346,877	1,221,694	28%
Foreign Fire Insurance	21,608	17,000	127%
<u>Transfers from General Fund:</u>			
To Pension Funds***	0	22,000	0%
To Capital Projects	50,000	50,000	100%
To Downtown	146,982	146,982	100%
To Aqua Center	200,000	200,000	100%
To Tennis & Health	95,000	95,000	100%
To Library	<u>10,000</u>	<u>10,000</u>	100%
Subtotal	36,643,672	44,612,743	82%
Housing Choice Voucher Program	4,824,225	4,855,440	99%
Library	<u>1,551,121</u>	<u>1,825,433</u>	85%
TOTAL FUNDS**	<u>43,019,019</u>	<u>51,293,616</u>	84%

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

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

*** Transfers have been made and are now recorded directly in the Police and Fire departments.

VILLAGE OF PARK FOREST
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS
JUNE 30, 2011

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
2000	\$ 6,909,486	\$ 2,830,522	40.97%	\$ 3,680,342	\$ 6,510,864	94.23%
2001	7,363,861	3,050,976	41.43%	3,838,110	6,889,086	93.55%
2002	8,039,810	3,059,010	38.05%	3,880,540	6,939,550	86.31%
2003	8,451,811	3,414,397	40.40%	4,678,278	8,092,675	95.75%
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%	-	6,391,471	45.86%

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, 2011 is based on the 2010 tax levy.)

**Village of Park Forest
Cell Tower Leases
Multi-year Comparison**

Fiscal Year End June 30th	Nextel/ <u>Tower</u>	<u>AT&T</u>	<u>Sprint</u>	<u>T Mobile</u>	<u>T Mobile Firestation</u>	<u>U.S. Cellular</u>	<u>Cricket</u>	<u>Total</u>
2005	\$24,904	\$8,580	\$20,562	\$1,952				\$55,998
2006	28,240	8,580	21,179	19,718		4,527		\$82,244
2007	31,900	10,153	23,655	22,003		23,541		\$111,252
2008	30,544	9,438	22,469	20,877	14,800	22,352		\$120,480
2009	31,582	9,438	23,143	21,503	18,472	23,022		\$127,161
2010	32,846	9,438	31,219	22,148	19,211	23,713	21,350	\$159,924
2011	34,160	9,438	34,829	22,813	19,979	24,425	26,408	\$172,053
2012	\$35,526	\$10,303	\$35,350	\$23,497	\$20,779	\$25,157	\$27,200	\$177,812

**ILLINOIS FUNDS
MONEY MARKET FUND
MONTHLY RATE HISTORY**

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

Average 5.066 %

See reverse side for Prime Fund rate

**ILLINOIS FUNDS
MONEY MARKET FUND
MONTHLY RATE HISTORY**

Date	Annualized Rate	Daily Factor
01-Aug-08	2.158%	0.000058958000
02-Aug-08	2.158%	0.000058958000
03-Aug-08	2.158%	0.000058958000
04-Aug-08	2.117%	0.000057848700
05-Aug-08	2.046%	0.000055897100
06-Aug-08	2.009%	0.000054885800
07-Aug-08	2.009%	0.000054885400
08-Aug-08	2.015%	0.000055061400
09-Aug-08	2.015%	0.000055061400
10-Aug-08	2.015%	0.000055061400
11-Aug-08	2.053%	0.000056083400
12-Aug-08	1.996%	0.000054535000
13-Aug-08	2.052%	0.000056065400
14-Aug-08	2.103%	0.000057460100
15-Aug-08	2.151%	0.000058778200
16-Aug-08	2.151%	0.000058778200
17-Aug-08	2.151%	0.000058778200
18-Aug-08	2.110%	0.000057662100
19-Aug-08	2.001%	0.000054678900
20-Aug-08	1.964%	0.000053667400
21-Aug-08	2.027%	0.000055388800
22-Aug-08	2.039%	0.000055715100
23-Aug-08	2.039%	0.000055715100
24-Aug-08	2.039%	0.000055715100
25-Aug-08	2.051%	0.000056025400
26-Aug-08	2.056%	0.000056180900
27-Aug-08	2.044%	0.000055858100
28-Aug-08	2.047%	0.000055939800
29-Aug-08	2.097%	0.000057289200
30-Aug-08	2.097%	0.000057289200
31-Aug-08	2.097%	0.000057289200

Average 2.067 %

See reverse side for Prime Fund rate

**ILLINOIS FUNDS
MONEY MARKET FUND
MONTHLY RATE HISTORY**

Date	Annualized Rate	Daily Factor
01-Aug-10	0.191%	0.000005245200
02-Aug-10	0.229%	0.000006267100
03-Aug-10	0.229%	0.000006267100
04-Aug-10	0.194%	0.000005323200
05-Aug-10	0.199%	0.000005448800
06-Aug-10	0.199%	0.000005458900
07-Aug-10	0.199%	0.000005458900
08-Aug-10	0.199%	0.000005458900
09-Aug-10	0.189%	0.000005176600
10-Aug-10	0.176%	0.000004834000
11-Aug-10	0.168%	0.000004592300
12-Aug-10	0.178%	0.000004875100
13-Aug-10	0.194%	0.000005309700
14-Aug-10	0.194%	0.000005309700
15-Aug-10	0.194%	0.000005309700
16-Aug-10	0.233%	0.000006380300
17-Aug-10	0.210%	0.000005765100
18-Aug-10	0.186%	0.000005093900
19-Aug-10	0.180%	0.000004935500
20-Aug-10	0.188%	0.000005141200
21-Aug-10	0.188%	0.000005141200
22-Aug-10	0.188%	0.000005141200
23-Aug-10	0.183%	0.000005001700
24-Aug-10	0.181%	0.000004953500
25-Aug-10	0.178%	0.000004868000
26-Aug-10	0.196%	0.000005378700
27-Aug-10	0.186%	0.000005109100
28-Aug-10	0.186%	0.000005109100
29-Aug-10	0.186%	0.000005109100
30-Aug-10	0.178%	0.000004889200
31-Aug-10	0.214%	0.000005859400

Average 0.193 %

**ILLINOIS FUNDS
MONEY MARKET FUND
MONTHLY RATE HISTORY**

Date	Annualized Rate	Daily Factor
01-Aug-12	0.091%	0.000002494300
02-Aug-12	0.095%	0.000002592900
03-Aug-12	0.094%	0.000002564400
04-Aug-12	0.094%	0.000002564400
05-Aug-12	0.094%	0.000002564400
06-Aug-12	0.086%	0.000002355200
07-Aug-12	0.074%	0.000002032800
08-Aug-12	0.093%	0.000002535700
09-Aug-12	0.095%	0.000002586000
10-Aug-12	0.090%	0.000002464900
11-Aug-12	0.090%	0.000002464900
12-Aug-12	0.090%	0.000002464900
13-Aug-12	0.087%	0.000002378400
14-Aug-12	0.069%	0.000001892100
15-Aug-12	0.098%	0.000002684400
16-Aug-12	0.087%	0.000002377700
17-Aug-12	0.078%	0.000002118500
18-Aug-12	0.078%	0.000002118500
19-Aug-12	0.078%	0.000002118500
20-Aug-12	0.073%	0.000001993200
21-Aug-12	0.068%	0.000001855100
22-Aug-12	0.065%	0.000001764500
23-Aug-12	0.084%	0.000002289400
24-Aug-12	0.098%	0.000002670500
25-Aug-12	0.098%	0.000002670500
26-Aug-12	0.098%	0.000002670500
27-Aug-12	0.094%	0.000002561300
28-Aug-12	0.078%	0.000002129000
29-Aug-12	0.067%	0.000001836600
30-Aug-12	0.089%	0.000002432200
31-Aug-12	0.112%	0.000003065700

Average 0.087%



www.villageofparkforest.com

Mayor
John A. Ostenburg October 11, 2012

Village Trustees
Mae Brandon
Bonita Dillard
Gary Kopycinski
Kenneth W. Kramer
Robert McCray
Georgia O'Neill

Baker Tilly Virchow Krause, LLP
1301 W. 22nd St., Suite 400
Oak Brook, IL 60523-3389

Village Clerk
Sheila McGann

Attention: Steven Lux

Village Manager
Thomas Mick

Dear Mr. Lux:

In preparation for the financial statements for the fiscal year ended June 30, 2012, 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	\$	294,522.00
Public Safety Purposes		42,615.00
Recreation and Parks Purposes		68,000.00
Public Works Purposes		35,000.00
Economic Development Purposes		45,566.00
Community Development		<u>53,800.00</u>
Sub Total	\$	539,503.00

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

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

Additional Assignments		
Employee Computer Purchases	\$	3,816.40
Contribution Funds		71,537.25
Orchard Drive Reconstruction		2,750,000.00
Eastgate Redevelopment		1,000,000.00
IRMA Deductible		<u>500,000.00</u>

Health Department
350 Victory Drive
(708) 748-1118

Total General Fund Assigned Fund Balances: \$ 4,864,856.65

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

Debt Service
Assigned for Future Projects \$ 42,630.48

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

Capital Projects
Assigned for Capital Projects \$ 837,345.40



www.villageofparkforest.com

Mayor

John A. Ostenburg

Village Trustees

Mae Brandon
Bonita Dillard
Gary Kopycinski
Kenneth W. Kramer
Robert McCray
Georgia O'Neill

Village Clerk

Sheila McGann

Village Manager

Thomas Mick

These assignments are made with Village Board notification and authority given in the Fiscal Policies adopted March 19, 2012.

Sincerely,

Mary G. Dankowski, CPA
Deputy Village Manager/Treasurer/Finance Director

MGD:cs

cc: Village Board
Tom Mick, Village Manager

Village Hall

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

DownTown Management Office

226 Forest Blvd.
(708) 503-8153

Fire Department

156 Indianwood Blvd.
(708) 748-5605

Freedom Hall

410 Lakewood Blvd.
(708) 747-0580

Health Department

350 Victory Drive
(708) 748-1118

Police Department

200 Lakewood Blvd.
(708) 748-4700

Recreation and Parks Department

350 Victory Drive
(708) 748-2005

VILLAGE OF PARK FOREST
 ASSIGNMENTS
 June 30, 2012

Prepared by:
 Reviewed by: W/S/D

<u>FUND</u>	<u>AMOUNT</u>	<u>DESCRIPTION</u>	<u>ACCT. #</u>
1			
<u>ADMINISTRATIVE PURPOSES</u>			
	20,000	Training -- Computer, Leadership Development	010100-520300
	200,000	IRMA Deductible	010100-510400
	3,522	Senior Commission Initiative	010102-540400
	16,000	Legal Fees	010103-530130
	32,000	Payroll Service/Time & Attendance	010104-530000
	3,000	Internal Audit	010104-530000
	<u>20,000</u>	I/T -- Software Upgrades	010104-560000
	294,522		
<u>PUBLIC SAFETY PURPOSES</u>			
<u>POLICE</u>			
	22,615	Youth Programs (20% of FY12 Vehicle Seizure Revenue)	010700-500210*
	<u>20,000</u>	Capital Expenditures	010700-560000
	42,615		
<u>RECREATION & PARKS PURPOSES</u>			
	26,800	Software -- Online Registration Project	011100-560000
	23,000	Freedom Hall Capital Outlays	011104-560000
	8,200	Urban Forestry/Tree Trimming/Emerald Ash Borer	011122-550500
	<u>10,000</u>	Rec Center Facility/Equipment/School District Coop Projects	011125-560000
	68,000		
<u>PUBLIC WORKS PURPOSES</u>			
	35,000	Storm Sewers	011700-551600
<u>ECONOMIC DEVELOPMENT PURPOSES</u>			
	5,566	TOD Grant	011900-530000
	15,000	Park Forest Business-Capacity Building Course (CN)	011900-530000
	<u>25,000</u>	Additional Projects (CN)	011900-530000
	45,566		
<u>COMMUNITY DEVELOPMENT PURPOSES</u>			
	53,800	Inspection Software	012000-560000
TOTAL	<u>539,503</u>		

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

AQUA CENTER
TRANSFERS

	<u>ORIGINAL</u> <u>BUDGET TRANSFER</u>		<u>ADDED TRANSFER</u>		<u>TOTAL</u> <u>TRANSFER</u>
2000/01	30,000		-		30,000
2001/02	41,900		98,050		139,950
2002/03	50,500		-		50,500
2003/04	-		147,000		147,000
2004/05	32,000		73,000		105,000
2005/06	60,000		25,000		85,000
2006/07	125,000		-		125,000
2007/08	305,000		25,000		330,000
2008/09	140,000		-		140,000
2009/10	140,000		620,000		760,000
2010/11	120,000		80,000		200,000
2011/12	120,000		80,000		200,000
2012/13	200,000		?		200,000
	\$ 1,364,400		\$ 1,148,050		\$ 2,512,450

MEMORANDUM

DATE: October 10, 2012

TO: Mayor John Ostenburg
Board of Trustees

FROM: Mary G. Dankowski, Deputy Village Manager/Finance Director

RE: Current Year Trends

The current year trends indicate stabilization in several revenue categories.

Sales & Use Tax

The attached schedule shows the eighteen year trend in sales and use taxes. Sales and Use taxes have declined from a Fiscal 1996 high of \$1.2 million to \$572,014 received in Fiscal 2010. Taxes rebounded in 2011 and stabilized in 2012. Sales tax revenue has been relatively flat for ten years.

The Village receives sales taxes on a three to four month lag. Detailed information is received even later. The Village does not receive information on individual businesses. It does receive quarterly information four months after the fact on type of businesses. The attached schedule for the second quarter of the calendar year shows revenue by type of business. Also attached are the top ten sales tax payers. Sales tax revenue from the same top ten taxpayers increased \$10,010 over the prior year to \$267,349 representing \$26.7 million in sales. Natron is Taco Bell, Maharishi Petroleum is Marathon and Nileema is Subway.

Income Tax, Motor Fuel Tax, State Use Tax

The Village receives Income Tax, Motor Fuel Tax and State Use Tax based on a per capita distribution from the State. The Village's population declined from 24,656 in 1990 to 23,462 in 2000. Population declined further to 21,975 in 2010. The overall state population increased. The Village began to feel the impact of this population reduction in March 2011. But, surprisingly a major decrease in revenue did not occur in 2012. Increases in State employment could be a factor. The Village receives income tax on a five month lag. Motor Fuel Tax declined in Fiscal Year 2010 and recovered slightly in 2011, Fiscal 2012 was impacted by the population decline.

Utility Tax

Utility taxes are a fairly stable revenue source reflecting 8% of total General Fund revenues. In Fiscal 2012 the Village received a one-time audit adjustment of \$300,000 in April 2012. This windfall is being used to reduce the tax levy increase.

Property Taxes

Property tax bills were issued early this year in July and due August 1st. Hopefully, this early billing practice will continue. The Village was reassessed in 2011. Properties declined in value from 20% to 30%. This decline in value did not impact property taxes received by the Village. It did impact individual businesses and homeowners based on assessed value.

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 pays 64% of this cost, the savings was \$294,084. Unfortunately, the Village's claims experience has 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 last year's deductibles, plus premium savings, and available fund balance has been used to establish an "Assigned Fund Balance for IRMA deductibles" for \$500,000. Increased deductibles should equate to reduced premiums.

Health Insurance costs are in a state of flux. The health insurance industry has indicated that the cost for insuring additional people now covered under the health reform act will amount to larger premiums for existing customers. The potential long-term savings in hospital and other medical costs by having more people insured is currently unknown. Health Savings Accounts (HSA's) have been offered to employees to save costs.

The table below shows the Village share of health insurance. Over the last eight years the Village cost has increased \$619,004 or 61%. Included in the table are the costs for the five disabled public safety individuals who legislatively are allowed 100% insurance coverage. The costs currently for these individuals are \$49,860 per year. Village costs are as follows:

Fiscal 2005/2006	\$1,007,972
Fiscal 2006/2007	1,184,367
Fiscal 2007/2008	1,241,662
Fiscal 2008/2009	1,390,546
Fiscal 2009/2010	1,439,549
Fiscal 2010/2011	1,519,907
Fiscal 2011/2012	1,603,477
Fiscal 2012/2013 Projected	1,626,976

Even though **IMRF** rates are scheduled to increase from 11.57% to 12.73% in 2013, the Village has saved money delaying replacement hiring and has built enough of a fund balance to reduce the tax levy. 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

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

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

Police & Fire Pension

New legislation extended the amortization period from 22 years to 30 years, allowing the Village to spread the total liability over a longer period of time. This legislative change gives the Village the opportunity to not only save tax dollars, but to reduce interest rate assumptions requested by the Pension Boards. Interest rate assumptions decreased from 7.5% to 7%. Further assumption decreases may be requested by the Pension Boards. Police and Fire personnel also have Tier II benefits that will produce reduced costs long-term.

Tier II Benefits Police & Fire

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

Water Fund Issues

Last year the Village was seeing an increasing trend in delinquent water bills. Although 5% of bills are over 120 days delinquent, this number has not increased significantly this past year.

Water Rates

A separate agenda item has been prepared to discuss proposed water rates to cover increasing operating costs and continue to address water main replacement needs. Additionally, a review of monthly billing options is presented.

Other Issues

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

Housing Information Summary

	<u>June</u> <u>2007</u>	<u>June</u> <u>2008</u>	<u>June</u> <u>2009</u>	<u>June</u> <u>2010</u>	<u>June</u> <u>2011</u>	<u>June</u> <u>2012</u>
# of houses vacant*	174	215	235	192	325	421
# of houses in foreclosure	131	205	310	368	470	504
# in foreclosure/occupied	24	80	187	259	278	300
# of houses reoccupied	14	14	47	46	30	42
# of new listings	22	58	56	66	69	77

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

DownTown Assessment

The Cook County Assessor's office has begun a review of the DownTown properties to determine property tax eligibility for the commercial leases. The Assessor has established 65 Property Index Numbers covering 38 leases and vacant spaces. An appeal has been filed by the Village and appraisals are being prepared. Representatives from the Village most likely will need to meet with the Assessor, in addition to providing documentation to explain the uniqueness of the Village's property ownership.

EAV (Equalized Assessed Value)

Attached is a chart of the Village's 10-year history of equalized assessed value. The Village was reassessed in 2005 increasing value by 14.55%. The Village was reassessed in 2008 increasing value 7.23% to \$219,491,270. In 2011, the reassessment dropped property values 25.56%. The lower value translated to higher tax rates impacting the Village's ability to attract commercial development. The tax rate in School District 163 increased from 17.85 to 24.915 and School District 162 from 14.921 to 20.277.

Housing values are indicated on the attached chart. The average selling price for a house in Park Forest declined after several years of increases to an August 2012 value of \$39,020. The volume of sales also declined.

<u>Year</u>	<u>Home Sales</u>	<u>Coop Sales</u>
2007	419	n/a
2008	285	n/a
2009	259	91
2010	249	98
2011	199	111
2012 (9 months)	211	84

Both of these factors have had a negative impact on real estate transfer taxes.

Thorncreek Litigation

The ultimate cost of the Thorncreek Litigation is still unknown. Costs incurred to date are \$164,090.23. These costs do not include the cost covered by IRMA for the lead attorney on this case.

Conclusion

Economic conditions have forced the Village to reduce revenue expectations and delay or eliminate hiring replacement personnel. Positions have been restructured from full-time to part-time and a police position has been left empty indefinitely. Review of support for all non-core services, including Aqua Center, Tennis and Health Club, Freedom Hall, etc. will need to continue. Whenever possible cutting costs as opposed to eliminating services will be considered.

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

SALES TAX (1%, disb.)	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE	TOTAL
FISCAL YEAR END 96	89,082	82,906	97,748	104,863	86,773	87,630	87,032	65,866	78,632	68,235	66,044	85,497	\$ 1,000,309
FISCAL YEAR END 97	71,444	75,797	88,658	69,763	80,805	68,158	68,530	60,883	78,043	66,281	64,776	76,862	\$ 870,000
FISCAL YEAR END 98	59,880	66,956	66,118	68,656	75,978	51,492	65,017	62,887	56,931	56,725	61,926	61,553	\$ 754,118
FISCAL YEAR END 99	63,594	69,172	76,742	68,033	70,898	68,056	56,250	53,875	49,853	48,302	51,155	53,404	\$ 729,335
FISCAL YEAR END 00	54,101	57,330	59,985	61,421	62,853	63,734	60,457	57,707	60,516	55,801	45,929	63,700	\$ 703,533
FISCAL YEAR END 01	64,587	62,172	41,926	55,507	47,531	49,090	63,806	41,016	37,965	41,761	33,940	37,611	\$ 576,913
FISCAL YEAR END 02	40,258	36,955	53,249	43,894	38,342	43,817	53,479	43,679	45,399	59,086	38,074	42,269	\$ 538,500
FISCAL YEAR END 03	38,283	37,652	38,129	38,238	36,638	36,301	34,892	36,509	37,536	34,487	39,793	39,487	\$ 447,946
FISCAL YEAR END 04	38,253	37,622	42,696	43,796	37,137	36,370	36,684	33,805	37,253	32,273	33,385	35,220	\$ 444,495
FISCAL YEAR END 05	33,692	34,200	35,772	30,325	29,817	30,052	30,336	31,059	32,363	29,136	33,727	31,072	\$ 381,550
FISCAL YEAR END 06	31,717	33,320	30,088	35,447	31,564	35,898	30,664	31,186	31,718	32,922	28,069	31,985	\$ 384,579
FISCAL YEAR END 07	32,508	31,906	31,596	26,947	30,688	27,036	32,366	31,725	34,750	27,102	31,997	29,825	\$ 368,446
FISCAL YEAR END 08	29,725	30,841	27,769	27,645	31,174	29,075	27,346	26,378	29,561	25,853	26,923	33,555	\$ 345,846
FISCAL YEAR END 09	26,725	27,723	27,720	26,157	23,921	25,712	19,429	25,508	24,683	21,437	17,509	29,440	\$ 295,963
FISCAL YEAR END 10	22,770	23,856	25,522	22,642	22,113	25,886	34,899	22,568	25,186	17,817	27,810	19,927	\$ 290,993
FISCAL YEAR END 11	29,267	23,576	27,123	25,153	26,039	26,453	26,307	24,481	28,127	24,373	19,459	32,162	\$ 312,521
FISCAL YEAR END 12	25,405	26,112	30,230	25,473	24,508	30,454	28,030	28,202	31,097	24,515	27,635	30,301	\$ 331,963
FISCAL YEAR END 13	26,945	27,181	28,738	-	-	-	-	-	-	-	-	-	\$ 82,864
LOCAL USE TAX	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE	TOTAL
FISCAL YEAR END 96	11,749	12,040	14,040	12,101	16,751	17,863	15,298	11,659	20,914	14,330	15,833	19,167	\$ 181,744
FISCAL YEAR END 97	16,390	17,803	20,917	18,178	13,242	18,250	19,166	15,529	28,699	12,896	14,533	7,942	\$ 203,545
FISCAL YEAR END 98	25,839	17,416	24,845	18,431	16,557	19,317	19,303	17,366	27,304	17,179	17,716	0	\$ 221,274
FISCAL YEAR END 99	37,384	17,062	22,025	17,332	19,705	24,230	19,475	23,767	32,263	17,561	19,151	3,144	\$ 253,099
FISCAL YEAR END 00	45,886	21,960	26,406	20,980	21,290	24,446	22,032	25,078	33,835	22,539	11,952	0	\$ 276,403
FISCAL YEAR END 01	63,122	25,962	27,210	21,208	24,453	28,621	26,248	21,550	34,529	22,759	20,814	9,190	\$ 325,665
FISCAL YEAR END 02	37,740	17,219	19,127	19,998	16,516	17,544	21,106	17,769	27,237	16,526	13,919	17,556	\$ 242,258
FISCAL YEAR END 03	16,228	15,723	17,923	15,994	16,065	19,235	17,569	16,327	24,718	15,680	13,130	17,755	\$ 206,346
FISCAL YEAR END 04	16,776	15,408	19,576	19,096	17,357	15,391	16,092	18,921	26,201	22,358	20,789	20,235	\$ 228,199
FISCAL YEAR END 05	18,216	18,894	22,457	19,627	18,830	20,404	18,433	16,849	29,208	17,418	19,592	22,392	\$ 242,321
FISCAL YEAR END 06	26,869	20,983	24,684	20,081	21,636	23,186	21,501	20,734	35,604	22,977	23,044	21,778	\$ 283,078
FISCAL YEAR END 07	26,498	23,623	27,221	22,814	27,838	27,213	25,698	23,018	35,119	20,589	19,858	24,206	\$ 303,694
FISCAL YEAR END 08	24,691	26,863	31,526	23,154	24,358	26,479	27,082	27,290	38,904	25,387	23,342	29,886	\$ 328,962
FISCAL YEAR END 09	27,559	25,342	31,146	26,071	32,833	29,827	28,550	25,545	36,747	23,391	20,915	25,094	\$ 333,019
FISCAL YEAR END 10	25,622	21,671	28,815	22,895	20,451	22,074	21,397	19,112	32,853	19,550	15,549	31,030	\$ 281,020
FISCAL YEAR END 11	23,615	22,385	28,882	24,009	23,263	27,029	34,004	26,434	41,613	25,450	27,360	28,368	\$ 332,412
FISCAL YEAR END 12	26,504	25,822	28,532	22,836	27,198	20,627	25,939	26,119	39,916	25,507	23,131	28,596	\$ 320,727
FISCAL YEAR END 13	26,373	27,576	30,832	-	-	-	-	-	-	-	-	-	\$ 84,780
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	92,609	87,368	87,438	98,246	82,596	62,061	65,182	\$ 1,030,428
FISCAL YEAR END 01	135,801	92,727	73,598	81,153	76,258	82,093	94,753	67,310	76,390	68,715	58,966	48,929	\$ 956,692
FISCAL YEAR END 02	84,542	58,289	76,585	67,846	58,903	65,560	79,013	65,982	76,057	79,250	55,772	63,917	\$ 831,716
FISCAL YEAR END 03	61,306	53,375	56,052	54,231	52,703	55,536	52,461	52,836	62,254	50,167	52,923	57,242	\$ 661,086
FISCAL YEAR END 04	55,029	53,029	62,272	62,892	54,494	51,761	52,776	52,726	63,455	54,631	54,173	55,455	\$ 672,693

(Continued on next page)

(Continued on next page)

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

(2006 / 2007), 2008, 2009, 2010, (2011 / 2012) (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	
1st	2007	145	Cook	87,926.85	-	19,821.19	8,550.97	154.86	147.83	-	17,623.48	34,989.11	1,554.78	234.09	83,076.31
		28	Will	997.63	-	-	-	-	-	-	-	101.65	504.49	-	606.14
			TOTAL:	88,924.48	-	-	-	-	-	-	-	35,090.76	2,059.27	-	83,682.45
Q U	2008	121	Cook	84,406.98	-	5,522.54	12,251.56	196.94	-	24,163.17	33,333.89	2,765.47	376.95	78,610.52	
		20	Will	1,924.34	-	-	-	-	-	-	112.39	270.43	-	382.82	
			TOTAL:	86,331.32	-	-	-	-	-	-	-	33,446.28	3,035.90	-	78,993.34
E R	2009	113	Cook	68,380.37	-	5,215.48	6,055.76	-	-	17,955.45	32,771.19	2,307.15	213.87	64,518.90	
		22	Will	6.24	-	-	-	-	-	-	262.95	(351.85)	-	(88.90)	
			TOTAL:	68,386.61	-	-	-	-	-	-	-	33,034.14	1,955.30	-	64,430.00
A L E N	2010	112	Cook	64,910.95	-	10,706.86	3,576.48	43.51	-	17,805.13	25,901.77	2,644.39	363.92	61,042.06	
		20	Will	642.76	-	-	-	-	-	-	272.52	-	8.43	280.95	
			TOTAL:	65,553.71	-	-	-	-	-	-	-	26,174.29	-	372.35	61,323.01
D A R	2011	115	Cook	74,957.17	-	8,603.28	4,295.31	-	-	20,057.25	16,545.24	20,400.65	222.17	70,123.90	
		64	Will	1,037.36	-	4.50	-	66.52	-	-	149.04	27.33	6.44	253.83	
			TOTAL:	75,994.53	-	8,607.78	-	-	-	-	-	16,694.28	20,427.98	228.61	70,377.73
	2012	110	Cook	81,847.98	-	10,315.79	5,453.42	-	-	20,624.92	36,085.57	3,353.50	272.39	76,105.59	
		24	Will	603.81	-	-	-	-	-	68.77	208.70	46.31	-	323.78	
			TOTAL:	82,451.79	-	-	-	-	-	-	20,693.69	36,294.27	3,399.81	-	76,429.37
			Difference	6,457.26	-	1,708.01	1,158.11	-	(66.52)	636.44	19,599.99	(17,028.17)	43.78	6,051.64	
			from prior year												
2nd	2007	134	Cook	87,246.61	-	16,426.10	7,007.77	106.03	57.56	-	21,447.97	32,583.20	1,460.88	568.87	79,658.38
		27	Will	1,088.74	-	-	-	-	-	-	-	317.44	598.55	-	915.99
			TOTAL:	88,335.35	-	-	-	-	-	-	-	32,900.64	2,059.43	-	80,574.37
Q U A R T E R	2008	110	Cook	81,128.07	-	7,039.21	6,691.97	214.71	-	22,798.75	33,284.36	3,419.70	961.95	74,410.65	
		16	Will	1,039.50	-	-	-	-	-	-	140.02	280.03	-	420.05	
			TOTAL:	82,167.57	-	-	-	-	-	-	-	33,424.38	3,699.73	-	74,830.70
E R	2009	107	Cook	70,932.57	-	6,690.85	6,259.98	-	-	16,975.70	33,318.86	2,498.50	633.46	66,377.35	
		21	Will	1,214.81	-	-	-	-	-	-	375.77	-	33.98	409.75	
			TOTAL:	72,147.38	-	-	-	-	-	-	-	33,694.63	-	667.44	66,787.10
C A L	2010	93	Cook	79,358.29	-	11,285.20	5,094.41	186.93	464.82	18,693.85	16,385.23	23,033.17	345.58	75,489.19	
		18	Will	607.68	-	-	-	-	-	-	227.06	22.03	-	249.09	
			TOTAL:	79,965.97	-	-	-	-	-	-	-	16,612.29	23,055.20	-	75,738.28
E N D A R	2011	98	Cook	81,131.96	-	9,385.30	-	227.70	-	21,943.00	23,850.26	14,573.43	281.41	70,261.10	
		21	Will	614.94	-	-	-	-	-	-	222.37	55.57	-	277.94	
			TOTAL:	81,746.90	-	-	-	-	-	-	-	24,072.63	14,629.00	-	70,539.04
	2012	99	Cook	82,171.97	-	10,404.41	-	95.64	-	21,941.94	35,132.89	3,004.61	304.62	70,884.11	
		26	Will	692.31	-	-	-	-	-	165.28	206.57	51.66	-	423.51	
			TOTAL:	82,864.28	-	-	-	-	-	-	22,107.22	35,339.46	3,056.27	-	71,307.62
			Difference	1,117.38	-	1,019.11	-	(132.06)	-	164.22	11,266.83	(11,572.73)	23.21	768.58	
			from prior year												

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

(2006 / 2007), 2008, 2009, 2010, (2011 / 2012) (to quarter received)

	# TP		TOTAL TAX RECEIPTS	General Merchandise	Food	Drinking & Eating Places	Apparel	Furniture H.H. & Radio	Lumber, Bldg. Hardware	Automotive & Fill. Stations	Drugs and Misc. Retail	Agriculture & all others	Manufacturers	Computed Total	
3rd	2006	131	Cook	82,852.05	-	17,879.64	8,533.60	668.76	86.30	-	20,524.18	28,083.77	1,911.99	584.95	78,273.19
		23	Will	1,818.75	-	-	-	-	-	-	-	202.34	507.02	-	709.36
			TOTAL:	84,670.80	-	-	-	-	-	-	-	28,286.11	2,419.01	-	78,982.55
Q U A R T E R	2007	156	Cook	86,757.14	-	6,624.91	8,016.63	202.55	5.76	-	23,484.92	38,785.53	2,251.80	400.69	79,772.79
		23	Will	1,136.65	-	-	-	-	109.66	-	-	260.49	269.22	-	639.37
			TOTAL:	87,893.79	-	-	-	-	115.42	-	-	39,046.02	2,521.02	-	80,412.16
E R	2008	120	Cook	74,946.63	-	6,422.84	7,357.27	-	-	-	20,353.19	31,950.33	2,870.80	471.32	69,425.75
		23	Will	842.94	-	-	-	-	-	-	-	286.69	82.64	13.06	382.39
			TOTAL:	75,789.57	-	-	-	-	-	-	-	32,237.02	2,953.44	484.38	69,808.14
C A L E N D A R	2009	97	Cook	69,736.53	-	7,296.66	6,054.73	-	-	-	16,563.50	32,635.91	2,348.16	495.24	65,394.20
		22	Will	903.97	-	-	-	-	-	-	-	322.85	-	11.85	334.70
			TOTAL:	70,640.50	-	-	-	-	-	-	-	32,958.76	-	507.09	65,728.90
D A R	2010	104	Cook	76,767.29	-	11,230.89	5,137.18	-	-	734.17	19,681.09	16,332.04	19,302.39	338.46	72,756.22
		22	Will	877.83	-	-	-	-	-	-	-	152.28	-	11.98	164.26
			TOTAL:	77,645.12	-	-	-	-	-	-	-	16,484.32	-	350.44	72,920.48
	2011	103	Cook	79,795.22	-	11,924.05	-	129.24	-	-	19,315.84	34,350.75	3,766.22	284.17	69,770.27
		24	Will	621.41	-	-	-	-	-	-	-	184.75	19.22	-	203.97
			TOTAL:	80,416.63	-	-	-	-	-	-	-	34,535.50	3,785.44	-	69,974.24
			Difference from prior year	2,771.51	-	693.16	(5,137.18)	129.24	(734.17)	(365.25)	18,051.18	(15,516.95)	(66.27)	(2,946.24)	
4th	2006	180	Cook	97,058.53	-	26,664.02	7,353.18	1,400.56	146.06	-	18,024.57	35,364.47	2,399.43	521.82	91,874.11
		33	Will	1,783.02	-	-	-	-	-	-	-	434.12	774.07	32.65	1,240.84
			TOTAL:	98,841.55	-	-	-	-	-	-	-	35,798.59	3,173.50	554.47	93,114.95
Q U A R T E R	2007	152	Cook	81,604.31	-	6,154.99	8,254.83	278.96	-	-	21,711.02	33,712.28	3,695.51	391.05	74,198.64
		30	Will	1,680.97	-	-	-	-	91.80	-	-	179.37	696.70	-	967.87
			TOTAL:	83,285.28	-	-	-	-	-	-	-	33,891.65	4,392.21	-	75,166.51
E R	2008	136	Cook	68,632.16	-	5,687.24	5,774.10	150.79	-	-	15,018.92	34,732.68	2,894.24	317.14	64,575.11
		31	Will	987.04	-	-	-	-	-	-	-	270.49	139.17	-	409.66
			TOTAL:	69,619.20	-	-	-	-	-	-	-	35,003.17	3,033.41	-	64,984.77
C A L E N D A R	2009	133	Cook	82,302.54	-	18,832.50	5,996.57	-	-	-	16,797.82	33,656.92	2,134.73	415.53	77,834.07
		27	Will	349.10	-	-	-	-	-	-	-	161.17	28.78	9.09	199.04
			TOTAL:	82,651.64	-	-	-	-	-	-	-	33,818.09	2,163.51	424.62	78,033.11
D A R	2010	129	Cook	78,266.79	-	11,230.92	6,363.23	198.84	-	-	18,081.49	16,594.59	20,436.25	256.89	73,162.21
		31	Will	648.33	-	-	-	-	-	-	-	132.64	39.57	13.49	185.70
			TOTAL:	78,915.12	-	-	-	-	-	-	-	16,727.23	20,475.82	270.38	73,347.91
	2011	133	Cook	86,798.04	-	11,633.34	7,250.41	364.16	-	-	17,989.18	38,192.63	3,656.65	1,220.71	80,307.08
		28	Will	531.47	-	-	-	-	-	-	-	121.08	45.71	9.52	176.31
			TOTAL:	87,329.51	-	-	-	-	-	-	-	38,313.71	3,702.36	1,230.23	80,483.39
			Difference from prior year	8,414.39	-	402.42	887.18	165.32	-	(92.31)	21,586.48	(16,773.46)	959.85	7,135.48	

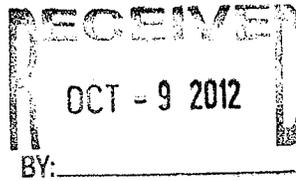
**VILLAGE OF PARK FOREST
SALES TAX COMPARISON
QUARTERLY**

(2006 / 2007), 2008, 2009, 2010, (2011 / 2012) (to quarter received)

#	TP	TOTAL TAX RECEIPTS	General Merchandise	Food	Drinking & Eating Places	Apparel	Furniture H.H. & Radio	Lumber, Bldg. & Fill. Stations	Automotive & Fill. Stations	Drugs and Misc. Retail	Agriculture & all others	Manufacturers	Computed Total
2006	251	Cook 366,882.20	-	88,554.38	34,515.27	3,962.85	-	8,851.68	76,562.98	133,512.56	7,988.78	2,442.45	356,390.95
	46	Will 5,615.87	-	-	-	-	-	-	-	1,166.25	2,419.80	51.46	3,637.51
		TOTAL: 372,498.07	-	-	-	-	-	-	-	134,678.81	10,408.58	2,493.91	360,028.46
2007	259	Cook 343,534.91	-	49,027.19	31,830.20	742.40	219.53	-	84,267.39	140,070.12	8,962.97	1,594.70	316,714.50
	53	Will 4,903.99	-	-	-	-	220.00	-	-	853.95	2,068.96	34.87	3,177.78
		TOTAL: 348,438.90	-	-	-	-	439.53	-	-	140,924.07	11,031.93	1,629.57	319,892.28
A	2008	200	Cook 309,113.84	-	24,671.83	32,074.90	743.89	-	82,334.03	133,301.26	11,950.21	2,127.36	287,203.48
N		41	Will 4,793.82	-	-	-	-	-	-	809.59	772.27	116.81	1,698.67
N			TOTAL: 313,907.66	-	-	-	-	-	-	134,110.85	12,722.48	2,244.17	288,902.15
U													
A	2009	187	Cook 291,352.01	-	38,035.49	24,367.04	-	-	68,292.47	132,382.88	9,288.54	1,758.10	274,124.52
L		44	Will 2,474.12	-	-	-	-	-	-	1,122.74	(307.99)	62.76	877.51
		TOTAL: 293,826.13	-	-	-	-	-	-	-	133,505.62	8,980.55	1,820.86	275,002.03
	2010	181	Cook 299,303.32	-	44,453.87	20,171.30	527.88	2,304.13	74,261.56	75,213.63	65,416.20	1,304.85	283,653.42
		44	Will 2,776.60	-	-	-	-	-	-	784.50	66.37	41.45	892.32
		TOTAL: 302,079.92	-	-	-	-	-	-	-	75,998.13	65,482.57	1,346.30	284,545.74
	2011	176	Cook 322,682.39	-	41,545.97	20,868.52	777.95	5,181.57	79,305.27	112,938.88	42,396.95	2,008.46	305,023.57
		71	Will 2,805.18	-	-	-	145.58	-	-	677.24	147.83	33.97	1,004.62
		TOTAL: 325,487.57	-	-	-	-	-	-	-	113,616.12	42,544.78	2,042.43	306,028.19
		Difference 23,407.65	-	(2,907.90)	697.22	250.07	145.58	2,877.44	5,043.71	37,617.99	(22,937.79)	696.13	21,482.45
		from prior year											
	2007*	Cook 355,084.04	-	80,790.95	31,445.52	2,330.21	437.75	-	77,620.20	131,020.55	7,327.08	1,909.73	332,881.99
		Will 5,688.14	-	-	-	-	21.25	-	-	1,055.55	2,384.13	59.86	3,520.79
		TOTAL: 360,772.18	-	-	-	-	459.00	-	-	132,076.10	9,711.21	1,969.59	336,402.78
F													
I	2008*	Cook 333,896.50	-	25,341.65	35,214.99	893.16	42.35	-	92,157.86	139,116.06	12,132.48	2,130.64	307,029.19
S		Will 5,781.46	-	-	-	-	201.78	-	-	692.27	1,516.38	27.37	2,437.80
C		TOTAL: 339,677.96	-	-	-	-	244.13	-	-	139,808.33	13,648.86	2,158.01	309,466.99
A													
L	2009*	Cook 282,891.73	-	24,016.41	25,447.11	508.24	44.02	-	70,303.26	132,773.06	10,570.69	1,635.79	265,298.58
		Will 3,051.03	-	-	-	-	-	-	-	1,195.90	(115.93)	145.88	1,225.85
		TOTAL: 285,942.76	-	-	-	-	-	-	-	133,968.96	10,454.76	1,781.67	266,524.43
Y													
E													
A	2010	179	Cook 296,308.31	15,237.78	48,121.22	20,722.19	-	1,661.50	69,860.30	108,579.83	30,160.45	1,620.27	295,963.54
R		43	Will 2,503.51	-	-	-	-	-	-	983.60	53.18	36.92	1,073.70
		TOTAL: 298,811.82	-	-	-	-	-	-	-	109,563.43	30,213.63	1,657.19	297,037.24
	2011	186	Cook 311,123.21	-	40,450.39	20,511.99	581.99	3,710.19	79,762.83	73,322.13	74,712.72	1,098.93	294,151.17
		66	Will 3,178.46	-	-	-	173.35	-	-	656.33	125.84	39.42	994.94
		TOTAL: 314,301.67	-	-	-	-	-	-	-	73,978.46	74,838.56	1,138.35	295,146.11
	2012*	Cook 330,613.21	-	44,277.59	12,703.83	589.04	-	-	79,871.88	143,761.84	13,780.98	2,081.89	297,067.05
		Will 2,449.00	-	-	-	-	-	-	234.05	721.10	162.90	9.52	1,127.57
		TOTAL: 333,062.21	-	-	-	-	-	-	80,105.93	144,482.94	13,943.88	2,091.41	298,194.62
		Difference 18,760.54	-	3,827.20	(7,808.16)	7.05	(173.35)	(3,710.19)	343.10	70,504.48	(60,894.68)	953.06	3,048.51
		from prior year											

* Taxpayer information not available

Top Filer Report



#BWNKMGV
#CNXX X17X 54XX 9921#
VILLAGE OF PARK FOREST
ATTN: MARY G DANKOWSKI, FINANCE DIRECTOR
350 VICTORY DR
PARK FOREST IL 60466-2003

September 18, 2012



Letter ID: CNXXX17X54XX9921

Account ID: 05724-73792

Dear Local Official:

In response to your request dated August 21, 2012, we are listing the top 10 sales tax contributors for the Village of Park Forest. The businesses are listed in Illinois Account ID number order.

Account ID	Business Name
0586-2061	WALGREENS
2159-2330	NATRON CORP
2264-5438	UHAUL
2561-8997	STOP & SHOP II
2873-4785	SPEEDWAY LLC
2889-3751	FAMILY DOLLAR INC
3381-7006	HIGHLAND PARK CVS LLC
3635-7766	MAHARISHI PETROLEUM INC
5519-2718	7-ELEVEN STORE 23364B
5524-3029	NILEEMA LLC

This determination was based on the 1.00% local government's share of sales tax collected for the benefit of the Village of Park Forest in the months of August 2011 through July 2012. The businesses remitted a total of \$267,349.07 which was disbursed to the Village of Park Forest during the months of October 2011 through September 2012.

If there are any questions, please contact our office at the address or telephone number listed below.

Sincerely,

A handwritten signature in black ink that appears to read "Michelle Olson".

Michelle Olson
Revenue Tax Specialist II

LOCAL TAX ALLOCATION DIVISION
ILLINOIS DEPARTMENT OF REVENUE
101 W JEFFERSON ST
SPRINGFIELD IL 62702-5145

217 785-5985
217 524-0526 fax

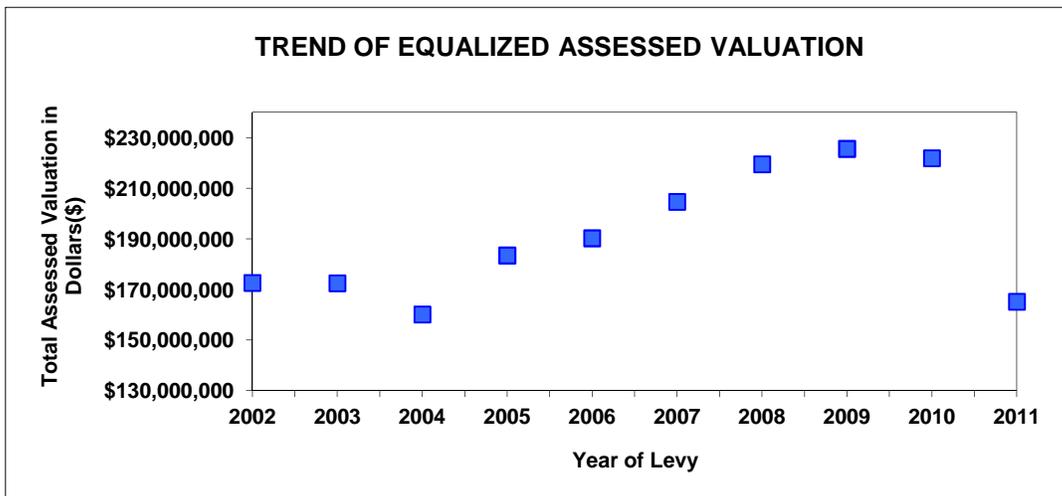
Village of Park Forest
Municipal Utility Tax
FY13

GL Acct 010000-400400

COM ED	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
2000	46,161	50,812	43,422	33,828	29,074	35,178	38,302	38,198	32,427	31,143	30,683	34,521	\$ 443,749
2001	42,951	47,795	48,556	34,955	29,375	37,957	46,356	38,625	35,298	33,072	30,221	31,457	\$ 456,618
2002	45,861	59,053	44,778	33,404	33,704	35,163	43,780	38,312	34,689	35,525	32,660	34,812	\$ 471,742
2003	56,642	52,365	55,630	39,504	31,101	39,711	44,741	42,691	38,185	32,925	28,134	31,888	\$ 493,515
2004	45,627	42,209	52,253	36,629	31,912	37,548	44,742	42,713	35,858	34,420	31,225	37,040	\$ 472,175
2005	42,491	45,483	40,388	34,823	30,525	38,974	45,254	40,750	37,808	32,967	31,232	35,323	\$ 456,020
2006	54,577	60,070	48,421	41,843	32,330	41,133	46,223	37,748	37,309	34,082	30,641	37,863	\$ 502,239
2007	43,093	59,754	44,096	32,379	32,535	38,407	44,499	42,176	38,647	36,439	30,432	36,413	\$ 478,871
2008	47,776	46,681	50,582	37,169	32,466	38,547	48,345	44,790	36,144	31,585	30,361	32,613	\$ 477,058
2009	42,212	51,472	41,955	30,158	28,698	37,061	46,868	42,909	34,343	32,800	28,896	29,029	\$ 446,402
2010	41,410	34,897	39,087	30,773	30,571	33,751	45,551	38,352	34,819	30,205	27,818	35,930	\$ 423,163
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	\$ 434,348
2013	33,696	55,442											\$ 89,139
NI COR													
2000	8,774	8,473	7,367	10,691	15,726	21,960	32,776	39,471	32,751	25,117	19,288	12,361	\$ 234,756
2001	11,222	10,979	10,562	15,505	21,223	40,238	78,091	91,230	79,004	58,067	27,777	12,910	\$ 456,808
2002	10,759	8,308	6,434	8,132	11,228	13,836	24,202	29,821	27,538	25,257	20,087	12,990	\$ 198,592
2003	10,222	9,121	7,888	11,076	18,882	30,856	47,651	58,310	65,989	52,291	27,736	17,338	\$ 357,362
2004	12,564	11,672	9,955	13,844	19,922	29,451	49,364	64,902	56,795	37,923	22,955	13,230	\$ 342,577
2005	11,084	10,589	9,731	12,489	17,767	30,705	57,160	67,078	58,276	44,993	29,846	17,827	\$ 367,546
2006	10,408	9,891	9,819	14,618	26,993	54,026	83,571	81,730	65,316	48,982	27,287	14,016	\$ 446,658
2007	10,486	9,795	9,819	14,429	19,680	30,012	41,945	56,935	66,661	42,341	32,821	15,276	\$ 350,200
2008	13,160	11,247	8,677	13,254	16,236	32,334	52,274	64,884	74,674	67,380	40,867	26,769	\$ 421,756
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	9,749	8,427											\$ 18,176
TELECOMM													
2003								27,230	85,366	100,554	52,538	86,018	\$ 351,706
2004	68,001	58,685	93,414	54,089	75,172	78,557	65,156	73,143	72,031	71,996	74,437	71,665	\$ 856,345
2005	80,385	62,999	85,593	68,885	78,916	60,819	84,630	74,652	78,068	72,227	84,006	74,329	\$ 905,511
2006	74,392	82,452	71,419	69,077	84,667	74,047	71,472	64,837	81,887	74,142	66,003	74,803	\$ 889,197
2007	70,437	78,211	68,558	73,303	58,917	68,802	70,597	80,190	63,953	73,846	79,125	75,953	\$ 861,893
2008	67,416	74,138	56,002	80,877	58,030	73,391	106,970	64,928	77,945	77,110	68,559	76,467	\$ 881,833
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	\$ 854,113
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	\$ 1,034,738
2013	55,600												\$ 55,600
MUNICIPAL TAX TOTAL													
2003								128,231	189,540	185,770	108,408	135,244	
2004	126,192	112,566	155,622	104,561	127,006	145,555	159,262	180,758	164,684	144,339	128,616	121,935	\$ 1,671,097
2005	133,960	119,072	135,713	116,197	127,208	130,499	187,044	182,481	174,153	150,186	145,084	127,480	\$ 1,729,076
2006	139,378	152,413	129,659	125,538	143,991	169,205	201,266	184,314	184,512	157,205	123,931	126,682	\$ 1,838,093
2007	124,016	147,760	122,473	120,111	111,132	137,221	157,041	179,302	169,261	152,626	142,378	127,642	\$ 1,690,964
2008	128,352	132,065	115,261	131,300	106,731	144,273	207,589	174,602	188,764	176,075	139,786	135,849	\$ 1,780,647
2009	133,363	140,239	126,815	112,635	112,115	153,733	171,294	179,607	152,562	130,113	127,714	102,453	\$ 1,642,644
2010	115,810	120,516	116,327	99,831	107,809	108,658	163,939	177,710	147,758	133,637	113,668	114,580	\$ 1,520,243
2011	121,941	131,682	110,541	107,159	107,170	126,239	135,360	168,876	140,902	126,740	123,769	115,677	\$ 1,516,055
2012	114,881	127,260	113,721	100,304	101,564	118,967	127,012	130,185	117,826	444,836	93,903	100,672	\$ 1,691,132
2013	99,044	63,870	-	-	-	-	-	-	-	-	-	-	\$ 162,914

**VILLAGE OF PARK FOREST
EQUALIZED ASSESSED VALUE
10-YEAR INFORMATION**

<u>Levy Year</u>	<u>Equalized Assessed Value</u>	<u>Percentage Increase(Decrease)</u>	<u>Estimated Actual Value</u>	<u>Ratio of Equalized Assessed Value to Estimated Actual Value</u>
2002	172,636,509	16.18%	517,909,527	33.33%
2003	172,466,140	-0.10%	517,398,420	33.33%
2004	160,167,360	-7.13%	480,502,080	33.33%
2005	183,464,965	14.55%	550,394,895	33.33%
2006	190,262,287	3.70%	570,786,861	33.33%
2007	204,687,009	7.58%	614,061,027	33.33%
2008	219,491,270	7.23%	658,473,810	33.33%
2009	225,587,683	2.78%	676,763,049	33.33%
2010	221,881,935	-1.64%	665,645,805	33.33%
2011	165,169,446	-25.56%	495,508,338	33.33%



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

1989	\$57,780
1990	\$63,980
1991	\$65,480
1992	\$68,310
1993	\$71,750
1994	\$75,270
1995	\$77,480
1996	\$76,420
1997	\$83,450
1998	\$83,890
1999	\$84,290
2000	\$88,510
2001	\$91,880
2002	\$92,853
2003	\$94,114
2004	\$102,138
2005	\$112,605
2006	\$120,740
2007	\$122,650
2008	\$100,070
2009	\$65,900
2010	\$54,100 **
2011	\$43,920 **
2012	\$39,020 ***

* Figures from Real Estate Transfer Tax Records.

** Valuation skewed due to “mortgage industry/Short Sales.”

*** 2012 through September, 2012.

MEMORANDUM

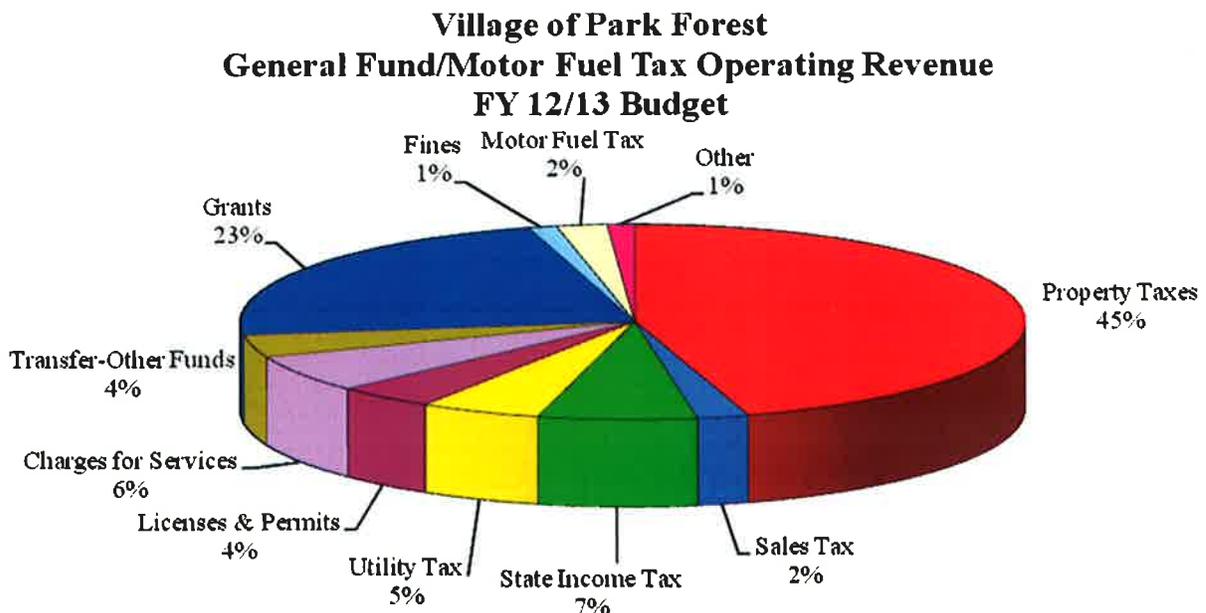
DATE: October 15, 2012
TO: Mayor John Ostenburg
Board of Trustees
FROM: Mary G. Dankowski, Deputy Village Manager/Finance Director
RE: Tax Levy Projections

First reading of the 2012 Tax Levy is scheduled for November 26. A public hearing is required for the first Monday in December with the final levy adopted at the first regular meeting on December 17. The Board has historically chosen to begin discussion of the tax levy at this time as part of strategic planning in order to have a full picture of the financial position of the Village.

The 2013/2014 Budget will be funded by the 2012 levy. The tax levy consists of six separate categories. Each category is evaluated separately to determine levy needs. The categories are as follows:

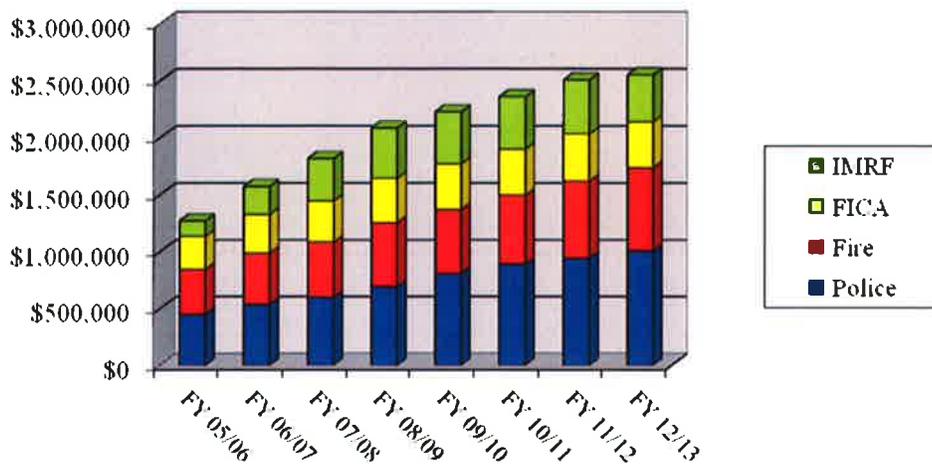
GENERAL CORPORATE

The property tax levy for general corporate purposes funds the general operations of the Village – Police, Fire, Administration, Public Works, Recreation and Parks, Health, Community Development and Economic Development – which are not funded by other sources. As can be seen in the pie chart below, the 2011 levy supported 45% of the total operating budget, down from 50% as a result of grant funding.



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

Property Tax Levy History - Pensions



As was indicated in the memo in the agenda package entitled “Preliminary Year-end Results for 2011/2012 and in the memo on “Current Year Trends,” revenues have not always kept pace with expenditures. Expenditure increases are factored in the property tax levy needs. When developing the levy, other revenue sources are also evaluated. Use of fund balance has previously allowed the Village to maintain a 3.4% or lower property tax increase for ten of the last thirteen years.

The levy increases in 2004 and 2005 allowed the Village to undertake several new initiatives including:

- Participation in SouthCom
- Establishment of an Economic Development Department
- Addition of two new police officers
- Added funding for storm sewer maintenance (annual allocation \$50,000)
- Added funding for roadway maintenance (annual allocation \$150,000)
- Added marketing dollars – \$50,000

In evaluating levy needs, increases in operating costs are assessed. Salaries are the largest expense for the Village. In the General Fund salaries represent \$10,349,371 or 50% of the total \$20,874,260 operating budget. Police and Fire personnel represent 63% of total salaries. For Fiscal 2013 personnel received a 2% salary increase, including police and fire. The dollar increase presented in the proposed levy assumes a 2% annual salary increase for all Village personnel, consistent with the Police and Fire 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 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:

2012 Tax Levy

GENERAL CORPORATE

Ongoing Operating Costs

Salaries 2%	\$ 200,000
Other Expenditures	
Health Insurance 10%	186,507
Previously Grant Funded Firefighter	118,093
Elimination of Payment in lieu of taxes - water	378,719
Other Expenditures 2%**	100,000
Additional Funds Needed for Operations	983,319
 Utilize Portion of Fund Balance over 3 months reserve:	 (550,000)
Tax Levy Needs	\$ 433,319

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

BONDS & INTEREST

The proposed levy for bonds and interest reflects a **decrease of \$97,090**. **The Village is able to abate \$800,000 in TIF Debt**. In addition, the debt restructuring recently undertaken will save tax levy dollars.

The recommended bond abatement and levy are as follows:

	<u>Actual Debt</u> <u>Debt Service</u>	<u>Funded From</u> <u>Other Sources</u> <u>(Abated)</u>	<u>Bond</u> <u>Levy</u>
General Fund	\$ 216,450	\$ -	\$ 216,450
Aqua Center	41,178	-	41,178
TIF	1,091,400	800,000	291,400
Water Fund	89,960	89,960	-
Sewer Fund *	-	-	-
	\$1,438,988	\$ 889,960	\$ 549,028

* 1993 Bonds totally paid

The Village is able to abate a total of \$889,960 in the bond and interest levy.

This debt service does not include the \$1,043,223 annual payment required for the IEPA loan for the water plant or upcoming debt service for additional work. This payment will be covered by the water rates.

IMRF

The Village pays a designated percentage of salary for retirement benefits. The Illinois Municipal Retirement Fund determines this percentage. Because of prior favorable investment results, the Village contribution decreased from a high of 8.99% of affected salaries in 1999 to 3.22% of salaries in 2003. In 2004, rates began to increase. Rates jumped from 3.22% of eligible salaries to 6.79%. This doubled costs. In 2005 rates increased to 8.06%. In 2006 rates increased to 9.21%. For 2007 rates began to decrease slightly to 8.79% followed by 8.54% in 2008 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 and are projected to increase to 12.73% in 2013. The Village currently maintains an IMRF fund balance. Utilizing a portion of the fund balance coupled with savings in hiring delays and restructuring will allow for a 5% decrease in the IMRF levy.

2011 IMRF levy	\$431,084
2012 IMRF levy	<u>409,530</u>
Decrease in Levy	\$ (21,554)

FICA

The Village also maintains a fund balance for FICA. Again, utilizing a portion of the fund balance and realizing savings in hiring delays and position restructuring allows for a 5% decrease in FICA.

2011 FICA levy	\$419,398
2012 FICA levy	<u>398,428</u>
Decrease in Levy	\$ (20,970)

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

POLICE PENSION

The levy amount for the Police and Fire pensions are actuarially determined. (See attached correspondence.) Police and Fire pension benefit legislation adopted by the State legislature adds to municipal pension costs. Police and Fire disability pensions also add to pension costs. Recent legislation has positively impacted pension costs by increasing the amortization period from 22 to 30 years. The Village was able to reduce the interest rate assumptions moving closer to actual returns. The Police Pension Fund earned 2.23% investment return for Fiscal 2012.

2011 Police Pension levy	\$1,044,419
Increase	<u>56,788</u>
2012 Police Pension levy	\$1,101,207

FIRE PENSION

The Fire pension levy is also affected by legislative changes and market factors. The Fire Pension Fund also had gains last year of 3.2%. The actuarial funding recommendation is as follows:

2011 Fire Pension levy	\$705,279
Increase	<u>12,039</u>
2012 Fire Pension levy	\$717,318

Below is summary information for the pension funds as follows:

	<u>Police</u>	<u>Fire</u>
Total Assets	\$18,357,277	\$10,201,242
Levy Requirement	1,101,207	717,318
Percent Funded	55.8%	54.3%
Annual Rate of Return	2.23%	3.20%

The Village has historically fully funded the actuarial recommendations.

LEVY SUMMARY

	Original 2011 <u>Levy</u>	Extended 2011 <u>Levy</u>	Proposed 2012 <u>Levy</u>
General			
Corporate	\$ 9,279,470	\$ 9,446,536	\$ 9,879,855
Bonds & Interest	646,118	668,281	549,028
IMRF	423,506	431,084	409,530
FICA	412,007	419,398	398,428
Police Pension	1,025,991	1,044,419	1,101,207
Fire Pension	<u>692,914</u>	<u>705,279</u>	<u>717,318</u>
Village Levy	\$ 12,480,006	\$12,714,997	\$ 13,055,366
Increase over Extended Levy:		2.7%	

Presented in the levy increase is the original and extended levy. An example of this presentation was found in Oak Park (see attached). The increase represents the increase to the extended levy. This is the “Truth in Taxation” Statutory requirement.

The increases in the property tax levy over the last nineteen years have been as follows:

	<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 Proposed	2.7%

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

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

*** Also included is the collection rate of taxes for the last 10 years which averages 94%

The actual increases experienced by taxpayers are a function of assessed value and new construction. Attached to the “Current Year Trends” memorandum is a ten-year history of equalized assessed value for the Village. On the average property tax bill the Village share of taxes range from \$1,500 to \$2,800. Therefore, a 2.7% increase in taxes will produce a \$41 to \$76 increase in a tax bill related to Village services.

In general, a 1% tax levy increase equates to \$127,150.



Actuary

To: Ms. Stephanie Rodas

Comments:

Re: Police & Firefighter Pension Funds

Stephanie:

Recall, last year as a result of PA 096-1495 many changes were made including the actuarial method (Projected Unit Credit), 30-year amortization period, 90% amortization target, and a change to the actuarial assumptions (7.00% interest rate and 5.50% salary increases). This year, we add "asset smoothing" to the mix (5-year average market value, a result of Pension Reform), and the smoothed values exceed the straight market values (\$691K Police, \$300K Fire). This year, the investment returns were less than assumed and salaries increased less than assumed. Police and Fire have 1 more active member. The reported payment to a disabled Firefighter was reduced to 50% of salary this year from 65% last year. Thus, the Tax Levy has increased for both and the Percent Funded has increased for Fire and decreased slightly for Police.

Highlights:

1. Investment returns: Police 2.23%, Fire 3.20%.
2. Annual payroll increases: Police 5.0%, Fire 4.7%
Average increase: Police 4.5%, Fire 3.2%.
3. New members: Police 2, Fire 2; Terminations: Police 0, Fire 0;
Retirements: Police 1, Fire 1; Incidents of Disability: Police 0, Fire 0.
4. Percent Funded: Police decreased slightly from 57.4% to 56.8%;
Fire increased from 52.4% to 54.3%.
5. Tax Levy: Police increased from \$1,025,991 to \$1,101,207 (7.3%).
Fire increased from \$692,914 to \$717,318 (3.5%).

As Always,

T. Sharpe

Timothy W. Sharpe, Actuary, Geneva, IL (630) 262-0600

October 12, 2012

**VILLAGE OF PARK FOREST
Police Pension Fund**

Investment Performance 2003-2012

	FYE 03	FYE 04	FYE 05	FYE 06	FYE 07	FYE 08	FYE 09	FYE 10	FYE 11	FYE 12
BOY Assets	13,517,593	14,375,984	14,391,171	15,298,086	15,361,167	16,498,790	16,676,827	16,071,968	17,001,496	18,236,363
Village Contribution	401,896	422,037	462,024	551,737	593,482	663,828	739,740	873,889	1,000,943	1,011,695
Officer Contribution	259,719	226,194	308,527	249,621	262,014	274,924	381,224	332,971	307,714	327,810
Pension Payments	860,731	846,127	827,910	886,202	999,775	1,162,500	1,331,082	1,324,312	1,439,026	1,565,602
Expenses	22,257	19,037	27,637	30,320	41,597	59,420	33,484	35,139	31,599	56,338
Income	1,079,771	230,224	995,224	180,315	1,305,983	426,390	(406,715)	1,076,140	1,397,967	403,349
EOY Assets	14,375,991	14,389,274	15,301,399	15,363,237	16,481,273	16,642,011	16,026,510	16,995,516	18,237,495	18,357,277
Annual Yield	8.05%	1.61%	6.94%	1.18%	8.55%	2.61%	-2.46%	6.73%	8.26%	2.23%
5-Year Yield (2008-12)	3.47%									
10-Year Yield (2003-12)	4.37%									

Timothy W. Sharpe, Actuary, Geneva, IL (630) 262-0600

October 12, 2012

**VILLAGE OF PARK FOREST
Firefighters Pension Fund**

Investment Performance 2003-2012

	FYE 03	FYE 04	FYE 05	FYE 06	FYE 07	FYE 08	FYE 09	FYE 10	FYE 11	FYE 12
BOY Assets	6,999,801	7,329,435	7,650,062	7,911,561	8,107,811	8,809,592	8,864,108	8,433,290	9,056,896	9,869,776
Village Contribution	337,861	368,731	408,536	465,832	470,489	567,059	585,453	646,941	732,976	742,453
Firefighter Contribution	111,154	104,729	118,277	129,706	186,461	163,434	166,783	170,846	176,476	191,075
Pension Payments	500,896	508,048	630,889	660,723	697,272	679,231	686,471	730,467	743,226	846,760
Expenses	33,077	37,451	54,956	40,071	64,212	51,859	79,829	57,339	59,609	71,405
Income	414,597	391,079	423,529	304,640	778,899	67,456	(414,270)	608,573	717,087	316,102
EOY Assets	7,329,441	7,648,475	7,914,560	8,110,944	8,782,175	8,876,451	8,435,776	9,071,844	9,880,601	10,201,242
Annual Yield	5.96%	5.36%	5.59%	3.88%	9.67%	0.77%	-4.68%	7.20%	7.87%	3.20%
5-Year Yield (2008-12)	2.87%									
10-Year Yield (2003-12)	4.48%									

Timothy W. Sharpe, Actuary, Geneva, IL (630) 262-0600

Village of Oak Park

Property Tax Levy

Fund	2009 Levy	2009 Extended Levy	2010 Levy	Dollar Difference	% Increase '10 over '09 Ext. Levy
General	\$ 11,341,070	\$ 11,681,302	\$ 11,681,302	\$ -	0.00%
Debt Service	2,502,600	2,627,730	2,572,569	(55,161)	-2.10%
Sub-total, Village of Oak Park	\$ 13,843,670	\$ 14,309,032	\$ 14,253,871	\$ (55,161)	-0.39%
Police Pension	3,034,409	3,125,441	3,928,927 ^A	803,486	25.71%
Fire Pension	2,987,265	3,076,883	3,134,176 ^A	57,293	1.86%
Sub-total, Pension	\$ 6,021,674	\$ 6,202,324	\$ 7,063,103	\$ 860,779	13.88%
Library Operating	\$ 5,611,111	\$ 5,779,444	\$ 5,779,444 ^B	\$ -	0.00%
Library Operating for Debt	2,324,950	2,394,699	2,320,802	(73,896)	-3.09%
Sub-total, Library	\$ 7,936,061	\$ 8,174,143	\$ 8,100,247	\$ (73,896)	-0.90%
TOTAL Recommended Levy	\$ 27,801,405	\$ 28,685,499	\$ 29,417,221	\$ 731,722	2.55%

^A Pension levies results of third party actuarial analysis

^B Final number pending Library Board approval

VILLAGE OF PARK FOREST
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS
JUNE 30, 2011

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
2000	\$ 6,909,486	\$ 2,830,522	40.97%	\$ 3,680,342	\$ 6,510,864	94.23%
2001	7,363,861	3,050,976	41.43%	3,838,110	6,889,086	93.55%
2002	8,039,810	3,059,010	38.05%	3,880,540	6,939,550	86.31%
2003	8,451,811	3,414,397	40.40%	4,678,278	8,092,675	95.75%
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%	-	6,391,471	45.86%

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, 2011 is based on the 2010 tax levy.)

MEMO

Date: October 1, 2012
To: Mayor John Ostenburg
Board of Trustees
From: Kenneth Eyer,
Director of Public Works
RE: The Department of Public Works Financial Update

The following is an update to various projects currently being handled by the Department of Public Works. The current status and finances are presented here. The funds for the following projects are Motor Fuel Tax Fund, Water Fund, and Sewer Fund.

MOTOR FUEL TAX FUND

Motor Fuel Tax Maintenance Projects and Materials

Every month, the Village receives an allotment of Motor Fuel Tax funds from the State of Illinois. The amount of MFT funds allotted to Park Forest is based on Village population and the amount of gas purchased throughout the state. The allotments are deposited/recorded into an unobligated account where the funds wait for approval to be expensed. When the Village would like to use MFT funds for an eligible expense, the Village first must request the amount of funds to be used by Resolution, and when approved by the State, that amount of funds are transferred to an obligated account ready to be expensed on the Department of Transportation records. Allocated/obligated money that is not used during the maintenance year gets reallocated back into the Village's unobligated balance which can be used for future expenditure. This process along with the monthly allotments is how DPW builds a reserve of funds. After the 2010 census, the Village was made aware that the population of Park Forest has decreased from 23,462 to 21,975. DPW anticipates that this decrease in population will result in a decrease in MFT funds allotted for Park Forest. Village staff will continue to monitor for this and has attached a MFT Allotment spreadsheet which shows the past and current trend.

DPW uses MFT funds for eligible annual maintenance projects and eligible day labor maintenance expenses. These maintenance projects include pavement rehab, sidewalk replacement, pavement marking, street sweeping, curb side vegetation control, and street signing. DPW also uses MFT Funds for contractual traffic signal maintenance, salt and calcium chloride purchases, street lighting materials, and electricity costs. In the past, DPW charged Day Labor salaries and vehicle expenses to the MFT fund, but in order to keep

building a reserve of funds to continue work, Day Labor salaries and vehicle expenses associated with MFT work are no longer changed to the Motor Fuel Tax fund and are now charged to the General Fund.

MFT funds are also used by the Village to fund work related to capital projects such as the Design Engineering, Construction, and Construction Engineering and/or used as a source of percent match funding/Village cost participation.

In the past two fiscal years, IDOT announced the Local Government Component of Illinois Jobs Now which provided a one-time supplemental allotment of MFT funds. This one time allotment increased the MFT fund by approximately 17%. The Village received \$101,888 dollars in the October 2010, August 2011 and September, 2012 allotments. At this time DPW is unaware if the Village will be receiving future allotments. This increase in MFT allotment brings MFT funding back to levels the Village was receiving in FY04 which was around \$674,151 dollars.

The purchase of salt is one of the bigger expenses in the MFT fund and has taken a larger portion of the MFT allotment in past years. The Village participates and utilizes the State of Illinois Joint Purchase Agreement for road salt. The following is a recent summary:

Snow Season	Unit Price per Ton (\$)	Tons Purchased	Total Spent (\$)
2008/2009	\$103.47 (Morton)	470	\$ 48,630.90
	\$155.58	<u>1330</u>	<u>\$ 206,921.40</u>
	(N.American)	1800 Total	\$ 255,552.30
2009/2010	72.54 (Morton)	2277	\$ 165,173.58
2010/2011	58.67 (Morton)	2274	\$ 133,415.58
2011/2012	58.67 (Morton)	1688 (min purchase)	\$ 99,034.96
2012/2013	Unknown	1200 requested	\$ 168,000 budgeted

Prior to the 2008/2009 season, salt was less than \$40 per ton and that included delivery to the Public Works Yard.

Due to the mild winter last snow season, DPW did not utilize much salt, but still was required to purchase the minimum purchase amount as required by the joint purchase agreement. DPW thus purchased the minimum, stock piled it, and covered it for use this upcoming season. DPW has approximately 650 tons to begin with, this season.

For the current Fiscal Year, DPW participated in the IDOT Joint Purchase Requisition to have the State solicit bids which will include 1,200 tons requested by DPW. Therefore, the price for salt this fiscal year is unknown at this time. This new contract will require that the Village purchase a minimum of 80% of the contract amount and a maximum of 120%. DPW budgeted \$168,000 for this fiscal year.

Orchard Drive Reconstruction: Lincoln Highway (US Rt 30) to Sauk Trail

This project is part of the South Suburban Mayors and Managers' Surface Transportation Program, (STP program). Under this program, funding will be split, 30% Village, 70% Federal. There are 3 phases for construction projects that are part of the STP program, Phase I – Preliminary Engineering, Phase II – Design Engineering, and Phase III – Construction and Construction Engineering. The Village has entered into Engineering Services Agreements with Baxter & Woodman Consulting Engineers for engineering services for this project.

At this time, Phase I – Preliminary Engineering, and Phase II – Design Engineering are complete. The design incorporated future signalization at Westwood Dr. Right Of Way Acquisitions were obtained to allow for roadway geometry improvements and rights to access property to maintain Village owned utilities. This project is currently in Phase III – Construction and Construction Engineering. Work began at the beginning of April 2012 and continues to strive for substantial completion this year. Unfortunately, this project is currently behind schedule.

Current Anticipated Schedule:

Phase III - Construction

(US Route 30 to Lakewood Blvd and intersection improvements at Main St, Lakewood Blvd., and Indianwood Blvd.)

- Construction – Began April 2012
- Stage II Construction completion and switch over to Stage III (other side) – October 1
- Work until weather permits – December 1 latest
- Winterize and maintain construction site through winter season – Dec. 2012 to April 2013
- Restart and complete remainder of project – April 2013

With Phase I and Phase II completed, a more current total project estimate was developed (See below).

When project costs were first developed and submitted for this project, the costs included improvements on Orchard Dr from Lakewood Blvd south to Sauk Trail. The Village recently completed these improvements with an ARRA funding opportunity which covered 100% of the cost. This ARRA project was bid at \$304,504 and closed out at \$281,631.38. Since the Village took advantage of this funding opportunity, the Village sought to use those funds that were a part of the original cost estimate to make additional improvements along Orchard Drive. Some of those additional improvements entail replacement of street lights from the CN Railroad north to Rt. 30 (cost estimate, \$270,000) for new system, repainting of the Old Plank Trail Bridge (cost estimate, \$120,000), and LED street name signs similar to those on Sauk Trail (cost estimate \$15-20,000 per intersection).

Costs:

	Total Cost	Federal Cost (70%)	Village Cost (30%)	Status
Phase I - Preliminary	\$480,000	\$336,000	\$144,000	Completed
Phase II - Design Engineering	\$476,000	\$333,200	\$142,800	Completed
Construction Engineering	<u>\$823,590</u>	<u>\$576,513</u>	<u>\$247,077</u>	<u>Estimated</u>
Engineering Subtotal	\$1,779,590	\$1,245,713	\$533,877	Estimated
Phase III – Construction, *	\$7,216,158			Estimated
Bid Price		\$5,051,311	\$2,164,847	
Contingencies 5%	<u>\$360,807</u>	<u>\$252,565</u>	<u>\$108,242</u>	<u>Estimated</u>
Construction Subtotal	\$7,576,965	\$5,303,876	\$2,273,089	Estimated
Right of Way Acquisition***	\$28,650	\$0	\$28,650	Completed
Orchard at Westwood Traffic Signal**	\$300,000	\$0	\$300,000	Estimated
TOTAL	\$9,685,205	\$6,549,589	\$3,135,616	
State Participation			(\$131,054)	
CN Proceeds			(\$2,450,000)	
Net Village Costs			\$544,562	

* Note: These costs include the street lighting, Old Plank Bridge painting, and LED street name signs as mentioned above and replacement of the box culvert under Route 30 as required by IDOT. IDOT has agreed to participate for culvert work costs as shown as “State Participation”

** This item is related to Orchard Reconstruction but will have to be completed as a separate project. This item will be 100% funded by the Village and is not MFT eligible.

*** The Village purchased 3 parcels of additional property from adjacent property owners for improvements to turning radii, geometry, and street light positions. The total appraised value of the 3 parcels is \$22,650. This was 100% Village responsibility.

Western Avenue Widening and Reconstruction: Illinois Street to Steger Road

This project was let on September 21, 2007 and completed May, 2009. The Village share for this project was estimated to be \$423,670. This cost will cover traffic signal and emergency vehicle preemption work, street lighting, multi-use trail, new sidewalk, and preliminary and construction engineering. The Village has also added the cost of water main relocation to this project, but these costs were charged to the Water Fund. The cost of \$423,670 was adjusted based on the bid prices and then to final quantities. The Village has made two payments of \$171,177.45 each and was finally invoiced \$417,788.93 for the remainder. These three payments total \$760,143.83 dollars.

Thorn Creek Bridge Replacement – Structure Number 099-6750

IDOT requires the Village to have the Thorn Creek Bridge inspected yearly for structural and functional integrity due to its current structural condition. This is above the normal requirement of every 2 years. DPW utilizes Baxter and Woodman Consulting Engineers to perform these bridge inspections. In the past, DPW has had to replace a rotted wood pile used to support this bridge and anticipates that other wood piles may soon need replacement. The Village has requested, through Baxter & Woodman, federal funds from the Highway Bridge Program (HBP) in the 80/20 cost participation format to replace this bridge with a culvert design. HBP funding has been approved for this project.

The Village entered into Engineering Services Agreements with Baxter and Woodman to perform Phase I and Phase II engineering services for this project. Phase I consisted of an environmental impact and hydrology report at this location. The final report has been approved by IDOT. Phase II Pre-final plans and specifications are completed and have been submitted to IDOT for review and comment. Revised estimates for the remaining work are as follows:

	Federal Share 80%	Village Share 20%	Total	Status
Preliminary Engr	\$ 64,000	\$ 16,000	\$ 80,000	Completed
Design Engr	\$ 87,072	\$ 21,768	\$ 108,840	In Progress
Construction	\$ 856,000	\$ 214,000	\$1,070,000	Estimated*
Construction Engr	\$ 85,600	\$ 21,400	\$ 107,000	Estimated*
Total	\$ 1,092,672	\$ 273,168	\$ 1,365,840	

* It is anticipated that these estimates are high end

At this time the Construction Letting is anticipated for January 2013.

Lakewood Blvd. and Indianwood Blvd. Resurfacing

This project will receive STP/LAPP funding through South Suburban Mayors and Managers (SSMMA) on a 70/30 percent cost participation. Under the Local Agency Pavement Preservation Program (LAPP), Phase I and II engineering costs are not eligible. This project’s scope consists of resurfacing, patching, restriping, curb and gutter, storm sewer, structure adjustments, sidewalk, and driveway replacement. The original construction cost was estimated at \$975,000 but the lowest bid came in at \$844,241. The current cost estimates are as follows:

	Federal Share 70%	Village Share 30%	Total	Status
Preliminary Engr	\$ 0	\$ 0	\$ 0	N/A
Design Engr *	\$ 0	\$ 45,000	\$ 45,000	Completed
Construction	\$ 590,968	\$253,272	\$ 844,241	In Progress
Construction Engr	\$ 44,625	\$ 19,125	\$ 63,750	In Progress
Contingencies **	\$ 80,500	\$ 34,500	\$ 115,000	In Progress
Total	\$ 716,093	\$ 351,897	\$ 1,067,991	

* 100% Village cost responsibility

** This work was to replace approximately 45 additional driveways

Blackhawk Drive (FAU 1057) Resurfacing

This project will receive STP funding through the South Suburban Mayors and Managers (SSMMA) on a 70/30 percent cost participation for Phase III Construction and Construction Engineering costs only. This project’s scope consists of resurfacing, patching, restriping, curb and gutter, structure adjustments, sidewalk, and driveway replacement. Final Plans and Specs have been submitted and the project is scheduled for a November 9th 2012 letting with work to begin Spring 2013. The current cost estimates are as follows:

	Federal Share 70%	Village Share 30%	Total	Status
Preliminary Engr	\$ 0	\$ 0	\$ 0	N/A
Design Engr *	\$ 0	\$ 47,500	\$ 47,500	Completed
Construction	\$ 980,000	\$ 420,000	\$ 1,400,000	Estimated
Construction Engr	\$ 70,000	\$ 30,000	\$ 100,000	Estimated
Total	1,050,000	\$ 497,500	\$ 1,547,500	

* 100% Village cost responsibility

North Street Resurfacing

In January 2012, the Village was notified of a tentative approval of an Illinois Commerce Commission EJE Mitigation Grant to resurface North Street from Orchard Drive to Western Village Limit. This grant will cover 90% of the Construction expenses only. This project will consist of surface removal, pavement patching, spot curb and gutter replacement, resurfacing and pavement markings. The Village will need to fund 100% of Design and Construction Engineering expenses for this project. The current estimated costs to resurface North Street in \$280,000 dollars and is as follows:

	Federal Share 90%	Village Share 10%	Total	Status
Preliminary Engr	\$ 0	\$ 0	\$ 0	N/A
Design Engr *	\$ 0	\$ 30,000	\$ 30,000	In Progress
Construction	\$ 252,000	\$ 28,000	\$ 280,000	Estimated
Construction Engr *	\$ 0	\$ 42,000	\$ 42,000	Estimated
Total	\$ 252,000	\$ 100,000	\$ 352,000	

* 100% Village cost responsibility

SEWER FUND

Reduction of Inflow and Infiltration

DPW is continuing on with its efforts to reduce inflow and infiltration (I&I) of storm and ground water into the Village sanitary system as required by the Thorn Creek Basin Sanitary District Inflow and Infiltration Compliance Ordinance. The District Ordinance requires the Village to spend \$30 per capita per year to eliminate I&I. Before the 2010 census, this amounted to a minimum of \$703,860 dollars per Fiscal Year, that is required to be spent on

I & I reduction activities alone. This amount is in addition to the remaining normal operating and maintenance costs charged to the Village Sewer Fund. Due to the recent 2010 census count, the Village's annual I&I spending requirement was reduced due to a reduction in Park Forest population. The Village's new annual spending requirement is \$659,250 dollars.

Due to the recent economy, the Thorn Creek Basin Sanitary District Board granted 2, 50% annual spending credits to all Villages under its I & I Ordinance which is intended to be applied over 2 separate 12 month periods which the Village can apply to make up shortfalls in annual spending. Funding for the I&I projects comes from the sanitary sewer fund where an Ordinance provided for incremental rate increases, the last of which took place July 1, 2010. These rates need to be reviewed periodically to insure that the Village continues to meet the Thorn Creek Sanitary District spending requirements and IEPA loan obligations. DPW used the first of its credits for the 2010 fiscal year and will use the remaining portion of its second credit for the 2011 fiscal year reporting.

The Village is required to submit annual progress reports of I&I reduction related work completed and monies spent for that work. In addition to eligible I&I maintenance expenses, DPW focused on 2 major construction projects to reduce/eliminate inflow and infiltration. The expenditures for these 2 projects will be capitalized and reported as Debt Service over the next 20 years as an I&I related expense. The 2 major construction projects were:

1. Sewer Point Repairs, Lining, and Manhole Rehabilitation Project (IEPA loan # L17-3667)
2. Rehabilitation of Excess Flow Facility (IEPA loan # L17-0425)

Due to the call for Stimulus Funding Projects, DPW collaborated with Baxter and Woodman Consulting Engineers and submitted an \$880,000 dollar Request for Funding Application to fund the above mentioned projects. These projects did not receive any stimulus funding in FY2010 but they were carried over and were eligible for the IEPA low interest loan program. The Illinois Environmental Protection Agency (IEPA) has provided a loan approval letter and the contracts have been officially awarded. The originally approved loan covers design engineering, construction, and construction engineering costs for both projects as shown below.

	Sanitary Sewer/MH	Excess Flow Facility	Original Loan Amt
Design Engr	\$ 33,500	\$ 60,000	\$ 93,500
Construction	\$ 541,488	\$ 514,100	\$ 1,055,588
Construction Engr	\$ 69,000	\$ 62,000	\$ 131,000
Contingency			\$ 31,668
Total	\$ 643,988	\$ 636,100	\$ 1,311,756

The Rehabilitation of the Excess Flow Facility was awarded to Concord Construction Services, Inc in the amount of \$514,100. This project is approximately 95% complete as DPW is working with Baxter and Woodman to have the project punch list items completed by the primary contractor.

The Point Repair/Lining and Manhole Rehab project was awarded to, American Pipe Liners for \$538,988.00. This project is completed. The following is the current expenses for these two projects.

	Sanitary Sewer Manhole Rehab	Excess Flow Facility	Status	
Feasibility Study	\$ 0	\$ 20,000	Completed	
Design Engr	\$ 33,500	\$ 60,000	Completed	
Construction	\$ 472,447.01	\$ 482,417.22	In Progress	
Construction Engr	\$ 67,602.22	\$ 62,000	In Progress	
Total	\$ 573,549.23	\$ 624,417.22	1,197,966.45	Current total expenses

USEPA Special Appropriations Project (SAP)

At the end of Fiscal Year 10, another funding opportunity was presented for a future project that the Village can utilize for a major project to reduce/eliminate inflow and infiltration. The Village was notified that it was the recipient of an USEPA Special Appropriation Project (SAP) grant for sanitary sewer infrastructure improvements. This grant was for \$500,000 and was a 55/45 match. The USEPA received a 3% administration fee that reduced the maximum grant amount to \$485,000 with a Village match of \$396,818 for a total project cost of \$881,818.18. DPW has completed a Qualifications Based Selection Process to select an Engineering Services firm for this project. DPW received 8 Statements of Qualifications and interviewed the top 4 candidates. Baxter and Woodman was selected for this project. An Engineering Services Agreement has recently been developed.

WATER FUND

Water Main Replacement and Improvements

The Village Board enacted a water main replacement fee on the water bill. The purpose of this fee is to provide a mechanism to pay back a \$3,000,000 bond issue for an IEPA loan to replace approximately 2 miles of water main. As with the 2 major projects in the Sewer Fund, this Water main Improvement project was eligible for the IEPA low interest loan program. The Illinois Environmental Protection Agency (IEPA) has provided a loan approval letter and the contract was officially awarded.

	Orig. Est./Loan Amt	Final Costs	Status
Design Engr	\$ 181,200	\$ 185,286.08	Completed
Construction	\$ 2,825,096.50	\$ 2,819,900.70	Bid Amt./Completed
Construction Engr	\$ 208,500	\$ 206,155.87	Completed
Total	\$ 3,214,796.50	\$3,211,342.65	Current total expenses

The water main replaced under this project is completed as follows:

1. Birch St, from Bailey to Choate, Bailey St, and Bender St
2. Algonquin St, from Western Ave to Allegheny St.
3. Well St from West Westwood Dr to East Westwood Dr
4. Sauganash St from Central Park Ave to Shabbona Dr
5. Marquette St from Shabbona Dr to Manitowac St
6. Meota St from Sauk Trail to Minocqua St
7. Marquette Place
8. Marquette St from Orchard Dr to Oswego St
9. Osage St from Sauk Trail to Ottawa St

Pump station work is completed at Blackhawk and Autumn Ridge Water Towers and the Tamarack St. Stand Pipe. The following is a list of water main replaced in recent years:

- 2010 - Orchard Dr (Sauk Trail to Indianwood)
- 2008 – Western Avenue (Minor tie in quantities from 8” main to 12” main), and Monee Road (Stunkel Rd to Oak Hill Dr.)
- 2007 – Entire Arbor Trail Area, Rich St (Westwood to W Rocket), Green St., and Juniper St (Forest Blvd. to Juniper Towers)
- 2004 – Sauk Trail (Western Avenue to Blackhawk Drive), and Arcadia Street

Village ordinance provides for water rate increases through July 1, 2012. On this date water rates will be \$9.73 per 1000 gallons. Water rates will need to be continually monitored to insure the continuation of water system improvements and meet the IEPA loan obligations. At this time, no capital projects are in plans to be completed.

Water Quality Investigation and Remedial Action DPW has been receiving numerous calls concerning discolored water or a white powered build-up in the resident’s home along with various odor and taste complaints. To address the discoloration concerns, DPW conventionally flushes the distribution system twice a year to reduce the iron oxide built up on the interior of the water main. This iron oxide is what causes the potable water to become discolored when disturbed. Flushing is a normal maintenance practice, but this method has not been as effective as in the past. DPW implemented a more aggressive method known as Unidirectional flushing to remove much of the iron oxide and help minimize the frequency of water discoloration complaints. Several south suburban villages have either used this method or are going to use it this spring to clean their distribution system. M.E. Simpson was the contractor that performed this work at a contract amount of \$50,400. Work has been completed.

In addition, DPW completed an existing records and current chemical analysis to determine whether some of the complaints are the result of the water treatment process or the distribution system. The proposal for this work has multiple tasks to be performed and each will need to be authorized under agreements and will be based on previous task findings. DPW signed into an Engineering Services Agreement with Charles Lawrence, PE, to perform Task 1 which

is a Desktop Analysis. This looked at the existing records and current chemical analyses. His investigation reported on the causes of the water quality issues and gave recommendations. The cost for this work is \$4,800.

Water Mains in Multi-Family Areas

When the Village was first built, potable water was supplied to residents by a 2 inch water main that was installed through the foundation walls of the basements throughout the Multi-Family Areas. Since that time, it has been assumed that it's the Village's responsibility to maintain this water main. No formal agreements can be found. Therefore, the Village has met with the Multi-Family Areas and sought to provide a proposed agreement with exhibits that redefines maintenance responsibility of these 2 inch water service lines. This effort is still in progress. Three of the Co-ops are interested in pursuing this maintenance transfer. To date, Pangea, which is the owner that took over Thorn Creek Town Homes and Glen Arbor Condominiums (Courts G and H) has taken ownership and maintenance responsibility of these 2 inch mains that service their properties. DPW is to maintain up to the water shut off as DPW currently does with all other properties within the Village.

Water Main Valve Replacement Village Wide

This work was directly related to the Uni-directional flushing effort. Last Fiscal Year, the Village contracted with ME Simpson Co. Inc to locate and evaluate all existing water main valves village wide. This work was to locate and repair any broken and/or malfunctioning valves in order to properly complete the uni-directional flushing process. DPW was required to spend monies on numerous valve replacements. 13 valves have been replaced this year.

Water Main Breaks Village Wide

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

Year	2012	2011	2010	2009	2008
# of Water Main Breaks Repaired	138 to date	167	111	82	154

This chart is to show that numerous water main breaks continue to require monies to be spent on their continued repair. To date, 167 water main breaks in one year is the highest recorded in recent years. To date for 2012, DPW has repaired 128 water main breaks. DPW anticipates additional breaks throughout the rest of this year.

ADDITIONAL PROJECTS

Marshall Fields Demolition

This project removed the existing Marshall Fields building, stabilized the adjoining structure (Village Hall), and restored the area to a buildable condition. The Village spent \$80,958 for work related to design and demolition plans with the actual demo contract awarded to Novak Construction for \$1,024,000.00. Baxter & Woodman provided construction oversight

assistance in a not to exceed amount of \$84,500. The Village obtained a CDBG grant through Cook County in the amount of \$930,000 for the demolition portion of the contract. The total cost of the final demolition was \$1,102,028. The total cost of the finished project is \$1,267,485.79. This project has now been completed.

Route 30 Landscape Enhancement

The Village received an Illinois Transportation Enhancement Program (ITEP) Grant to improve the appearance of the Lincoln Highway Corridor. This project will consist of removing the existing fence on the Village side (South) of Lincoln Highway along with the unwanted shrubs and trees. The area will then be landscaped with desirable plants that will act as a natural screen for the homes that back along Lincoln Highway. The Lincoln Highway Corridor Streetscape Grant will not exceed \$117,840.00. Because the grant is a small amount DPW has elected to do the project in house. This will leave the grant funding for actual construction. DPW is currently addressing initial comments from IDOT.

National Pollution Discharge Elimination System (NPDES)

A potential issue that may require funds in the future will be for anything relating to National Pollutant Discharge Elimination System, (NPDES) and the Metropolitan Water Reclamation District, (MWRD). There is a potential tax that is being discussed which would charge municipalities for the MWRD to oversee STORM WATER flows which would include creeks. There are no further details at this time.

MEMORANDUM

DATE: October 16, 2012
TO: Mayor John Ostenburg
Board of Trustees
FROM: Mary G. Dankowski, Deputy Village Manager/Finance Director
RE: Water Rate and Billing Analysis

Presented to the Board separately are the proposals for water rates and the monthly billing option.

Water Rates

As indicated in the "Preliminary Year-end Results" memo, the Water Fund has experienced Net Losses for the last five years. The table below presented earlier highlights this trend.

<u>Fiscal Year</u>	<u>Water Gallons Pumped</u>	<u>Water Gallons Billed</u>	<u>% Sold</u>	<u>Net Income/ (Loss)</u>	<u>Ending Net Cash</u>
2005	703,491,000	544,022,880	77.3%	1,573,212	3,956,327
2006	708,761,000	527,563,520	74.4%	1,454,651	3,157,163
2007	677,237,333	529,189,315	78.1%	1,489,874	3,834,104
2008	612,998,200	506,469,386	82.6%	292,284	2,877,794
2009	553,365,000	486,731,850	88.0%	(278,711)	1,777,299
2010	510,212,000	455,346,031	89.2%	(264,421)	1,140,373
2011	561,622,000	445,452,140	79.3%	(184,543)	351,886
2012	582,251,250	436,467,790	75.0%	(382,825)	325,059

A major reason for these losses is the reduction in "Gallons Pumped" and "Gallons Billed." These numbers have been impacted by the number of vacant and foreclosed homes as well as the high level of vacant commercial properties. During this four year period the Water Fund balance has been depleted. In addition, the need for water main replacement has been evidenced by the discolored water situation and the water main breaks presented in the "Public Works" update. The water main breaks are as follows:

Water Main Breaks Village Wide

Year	2012	2011	2010	2009	2008
# of Water Main Breaks Repaired	138 to date	167	111	82	154

Therefore, the Water Fund faces two major funding challenges, the need for additional dollars for operations and the need to continue to replace water mains. The attached schedule shows the rate increase needed to cover operations, fund the debt service for two \$2 million water main replacement projects over the next five years and build back a three month reserve in the Water Fund.

This schedule indicates that the Village will eliminate \$189,360 in “payment in lieu of taxes” for a total reduction of \$378,719 of previous revenue to the General Fund.

The proposed rates and average bi-monthly bill to address these issues are as follows:

	<u>Rate</u>	<u>Average Bi-Monthly Bill</u>
Current 12/13	\$ 9.73	\$ 222.73
Current 13/14	11.82	246.89
14/15	12.65	256.45
15/16	13.53	266.69
16/17	14.48	277.64
17/18	15.49	289.36

Monthly Billing

The Board requested, as part of this analysis, that the Finance Department determine the added cost of monthly billing. The thought was that by spreading bills out on a monthly basis the rate increase would be easier to budget for, for households. The attached memo from Stephanie Rodas, the Assistant Finance Director, details the analysis. The results of this analysis produce the following rates and bills:

	<u>Rate</u>	<u>Average Monthly Bill</u>
Current 12/13	\$ 9.73	\$ 111.36*
Current 13/14	11.93	124.08
14/15	12.77	128.91
15/16	13.66	134.07
16/17	14.61	139.60
17/18	15.64	145.51

In order to provide residents with information about potential plumbing issues sooner, the Village would need to double the number of meter readings, adding staff and/or hours worked. Processing of twice as many payments will also add to part-time hours spent in the water billing area. These costs along with postage and printing have been added to determine rates needed for monthly billing.

ANALYSIS OF WATER RATES

	<u>11/12</u>	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>	<u>15/16</u>	<u>16/17</u>	<u>17/18</u>
Rate / Proposed Rates	\$ 9.36	\$ 9.73	\$ 11.82	\$ 12.65	\$ 13.53	\$ 14.48	\$ 15.49
Revenue***	5,118,122	5,193,900	6,092,600	6,448,382	6,829,069	7,236,404	7,672,252
Operating Expenses							
Salaries *	1,198,837	1,222,814	1,247,270	1,272,215	1,297,660	1,323,613	1,350,085
Other Expenses **	4,302,110	4,431,173	4,564,108	4,701,032	4,842,063	4,987,325	5,136,944
Total Expenses	5,500,947	5,653,987	5,811,379	5,973,247	6,139,722	6,310,938	6,487,030
Gain / (Loss)	(382,825)	(460,087)	281,221	475,135	689,346	925,466	1,185,222
Cash Adj.							
(Debt Principal - Depreciation)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Net Average Cash Impact	(682,825)	(760,087)	(18,779)	175,135	389,346	625,466	885,222
Eliminate Payment in Lieu of Taxes		189,360	189,360	189,360	189,360	189,360	189,360
<u>New Debt Service</u>							
(\$2,000,000 @ 6%)			(180,000)	(180,000)	(180,000)	(180,000)	(180,000)
(\$2,000,000 @ 6%)					(180,000)	(180,000)	(180,000)
Adjusted Shortfall		(570,727)	(9,419)	184,495	218,706	454,826	714,582
Net Cash	325,059	(245,668)	(255,087)	(70,592)	148,115	602,941	1,317,523

* 2% Increase

** 3% Increase

*** Assumes gallons billed 430,000,000

BI-MONTHLY AVERAGE BILL

(For a water customer who uses 5,780 gallons/month)

	Fiscal Year					
	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>	<u>15/16</u>	<u>16/17</u>	<u>17/18</u>
<u>Water</u>						
Water Infrastructure Fee	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00
Ready to Serve	7.98	7.98	7.98	7.98	7.98	7.98
Volume Charge	112.48	136.64	146.20	156.44	167.39	179.11
<u>Sewer</u>						
Ready to Serve	0.53	0.53	0.53	0.53	0.53	0.53
Volume Charge	33.06	33.06	33.06	33.06	33.06	33.06
<u>Thorn Creek</u>						
Ready to Serve	1.65	1.65	1.65	1.65	1.65	1.65
Volume Charge	21.33	21.33	21.33	21.33	21.33	21.33
<u>Refuse</u>	<u>39.70</u>	<u>39.70</u>	<u>39.70</u>	<u>39.70</u>	<u>39.70</u>	<u>39.70</u>
Average Bill	\$ 222.73	\$ 246.89	\$ 256.45	\$ 266.69	\$ 277.64	\$ 289.36
<u>Water Rate / 1000 gallons</u>	\$ 9.73	\$ 11.82	\$ 12.65	\$ 13.53	\$ 14.48	\$ 15.49
<u>Increase</u>		\$ 2.09	\$ 0.83	\$ 0.89	\$ 0.95	\$ 1.01
		21%	7%	7%	7%	7%

Refuse rates scheduled to increase January 2013 and negotiated rate is reflected. Rates for Fiscal Year 13/14 and forward are unknown at this time. Only water rate increases are included in this analysis.

Memorandum

Date: October 10, 2012
To: Mary Dankowski
From: Stephanie Rodas
Re: Monthly Billing Project Status

This past summer, Finance and Utility Billing staff began evaluating the possibility of transitioning our utility billing to monthly billing. This memo serves as a status update to this project.

The Village currently bills homes and multi-family accounts on a bi-monthly basis. Homes are billed on the odd months and multi-family accounts are billed on the even months. Commercial accounts are billed monthly.

Type	# Accounts
Homes	5,399
Multi-Family	2,799
Commercial	199

To obtain the meter readings to generate a bill, the Village hires two meter readers who get readings via handheld interrogators. Bills are mailed in postcard format the 15th of the month and are due the 5th of the next month. The day after the due date, another postcard reminder is sent with a due date in about 10 days. If the account remains unpaid after that date, a 3rd postcard is mailed. Up until September 2012, if the account remained unpaid after that date, a yellow card was written up by billing staff and a public works crew member drove to the address, leaving the yellow card on the door which noted the past due amount and the date planned for shutoff. To execute a shutoff, a work order is written and a public works crew member is scheduled to go to the house to shut off the water service.

Fiscal Year 2011 Statistics	
Postcard Billing	53,015
Postcard Reminder Notice	19,666
Postcard 3 rd Notice	13,055
Yellow Cards Delivered*	4,400 est
Shutoffs	500 est

*this process was discontinued September 2012

To evaluate the potential of transitioning to monthly billing, we started with a thorough review of our processes and billing cycles with the hope of making the process as streamlined and efficient as possible. Through this evaluation we have completed several tasks including:

- Reviewed the ordinance as it relates to billing timelines and charges authorized
- Reviewed the billing timeline to recommend changes
- Evaluated costs and benefits related to recommended changes
- Surveyed other municipalities' billing and charging practices

While we have recently discontinued the hand-delivered yellow card notice from our billing cycle in order to be more efficient and to realize a cost savings, I would recommend that we shorten the billing cycle further to the original notice and one additional notice. The net cost related to the postage and printing costs is about \$18,900. While, the exact effect of staffing needs due to the increase in workload volume related to monthly billing in Public Works and Finance/Water is hard to determine, I estimate an additional \$10,900 in staff costs would be needed.

As part of this process, I have evaluated the fees we charge for various services and compared them to other municipalities and through this evaluation I am recommending increases to our NSF check fees and turn on fees (when the turn on is related to a shut off for non-payment). Based on our average volumes, this fee change would generate about \$10,000 in new revenue which could help offset our increased costs related to monthly billing.

An additional consideration is whether we would bill using actual reads each month or issue estimated bills every other month. We currently pay about \$26,000 per year for our meter readers so if we did not change our technology for obtaining meter readings, we would expect this cost to double. At this time, our current utility billing software cannot produce estimated readings. We have contracted with them to research the development of a custom program to allow us to do this. At this time, we have not heard the results of this programming. If they are able to, we will plan on thoroughly testing the custom programming and hope to gain assurance that they would be able to support this programming going forward. Over the years, we have moved away from custom programming and currently have no customs so there are some support concerns. They currently have no customers that are doing monthly billing and our survey of other communities revealed that if a community does do monthly billing that they have radio and satellite readings. In one community, they have manual reads like us but they do actual readings each month.

Here is a summary of costs that relate to the implementation of monthly billing for you to consider:

Monthly Billing Estimated Costs (Savings)	
(4,300)	Discontinuance of 3rd Postcard
20,500	Added Postage-1st and 2nd Notices
2,700	Added Printing Costs
<u>10,900</u>	Added part-time staff cost
29,800	
<u>(10,000)</u>	New Revenue - Fee Changes
19,800	
<u>26,000</u>	Additional Meter Reading
45,800	Annual

These added costs are factored into the attached rate and monthly billing table.

ANALYSIS OF WATER RATES

	<u>11/12</u>	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>	<u>15/16</u>	<u>16/17</u>	<u>17/18</u>
Rate / Proposed Rates	\$ 9.36	\$ 9.73	\$ 11.93	\$ 12.77	\$ 13.66	\$ 14.61	\$ 15.64
Revenue***	5,118,122	5,193,900	6,139,900	6,498,993	6,883,223	7,294,348	7,734,252
Operating Expenses							
Salaries *	1,198,837	1,222,814	1,247,270	1,272,215	1,297,660	1,323,613	1,350,085
Other Expenses **	4,302,110	4,431,173	4,564,108	4,701,032	4,842,063	4,987,325	5,136,944
Added Costs - Monthly Billing ¹		22,900	45,800	47,174	48,589	50,047	51,548
Total Expenses	5,500,947	5,676,887	5,857,179	6,020,421	6,188,312	6,360,984	6,538,578
Gain / (Loss)	(382,825)	(482,987)	282,721	478,572	694,911	933,364	1,195,675
Cash Adj.							
(Debt Principal - Depreciation)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Net Average Cash Impact	(682,825)	(782,987)	(17,279)	178,572	394,911	633,364	895,675
Eliminate Payment in Lieu of Taxes		189,360	189,360	189,360	189,360	189,360	189,360
<u>New Debt Service</u>							
(\$2,000,000 @ 6%)			(180,000)	(180,000)	(180,000)	(180,000)	(180,000)
(\$2,000,000 @ 6%)					(180,000)	(180,000)	(180,000)
Adjusted Shortfall		(593,627)	(7,919)	187,932	224,271	462,724	725,035
Net Cash	325,059	(268,568)	(276,487)	(88,555)	135,716	598,440	1,323,474

* 2% Increase

** 3% Increase

*** Assumes gallons billed 430,000,000

¹ Costs reflect a partial year for Fiscal 2013

MONTHLY AVERAGE BILL
(For a water customer who uses 5,780 gallons/month)

	Fiscal Year					
	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>	<u>15/16</u>	<u>16/17</u>	<u>17/18</u>
<u>Water</u>						
Water Infrastructure Fee	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00
Ready to Serve	3.99	3.99	3.99	3.99	3.99	3.99
Volume Charge	56.24	68.96	73.78	78.95	84.47	90.39
<u>Sewer</u>						
Ready to Serve	0.27	0.27	0.27	0.27	0.27	0.27
Volume Charge	16.53	16.53	16.53	16.53	16.53	16.53
<u>Thorn Creek</u>						
Ready to Serve	0.83	0.83	0.83	0.83	0.83	0.83
Volume Charge	10.66	10.66	10.66	10.66	10.66	10.66
<u>Refuse</u>	19.85	19.85	19.85	19.85	19.85	19.85
Average Bill	\$ 111.36	\$ 124.08	\$ 128.91	\$ 134.07	\$ 139.60	\$ 145.51
<u>Water Rate / 1000 gallons</u>	\$ 9.73	\$ 11.93	\$ 12.77	\$ 13.66	\$ 14.61	\$ 15.64
<u>Increase</u>		\$ 2.20 23%	\$ 0.84 7%	\$ 0.89 7%	\$ 0.96 7%	\$ 1.02 7%

Refuse rates scheduled to increase January 2013 and negotiated rate is reflected. Rates for Fiscal Year 13/14 and forward are unknown at this time. Only water rate increases are included in this analysis.

MEMORANDUM

DATE: October 2, 2012

TO: Mayor Ostenburg
Board of Trustees

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

RE: October 2012 Financial Update Meeting
ECONOMIC DEVELOPMENT UPDATE

Following is an update on the economic development and planning projects that are currently underway. I will be happy to discuss these economic development activities in more detail and answer any questions at your Financial Update Meeting on October 27, 2012.

The closing for the sale of 80 North Street is now scheduled for November 16. This property will be sold to DENT, LLC to locate the **Great Lakes Center for Energy Smart Communities** in Park Forest. In November 2011, the Village Board approved a Resolution supporting DENT, LLC's application for the Cook County Class 8 property tax incentive. The Village Board also approved the sales agreement, which includes a Village economic incentive to reimburse a portion of the **\$750,000** purchase price to fund renovation costs. Recent communications with the principals of the Great Lakes Center indicate that they are working with potential partners and investors who will share space with the Great Lakes Center, thereby providing funds for the long term operation of the facility. **DENT, LLC has paid \$75,000 in earnest money for this property. Should a final sale not occur, for any reason, terms of the sales agreement allow the Village to keep \$25,000 of the earnest money to cover costs incurred to maintain the property and develop documents related to a potential sale.**

The Village has received a grant from Cook County to **demolish four vacant commercial buildings** and approximately 13 blighted single family homes. The grant includes \$1,550,000 in Cook County Neighborhood Stabilization Program (NSP) funds and \$714,000 in Community Development Block Grant (CDBG) funds for a total of \$2,264,000. The commercial structures to be demolished include 3200 Lincoln Highway, Norwood Square Shopping Center, 320 Wildwood Street (former Wildwood School), 350 Main Street. The Village owns all the commercial structures. The Village Board will consider the contract for the commercial demolition before the Financial Update meeting. **Preliminary engineering estimates for the total demolition work to be carried out indicate that the project costs may exceed the total grant dollars. If this is realized through the bid process, the Village may have to decide which commercial property will remain in place until future funding sources are identified.**

Village Staff has negotiated an option agreement for sale of 1.24 acres out of the **3.5 acres** of vacant land on the east end of Main Street in DownTown Park Forest. Meetings with the retailer (Dollar General) and their broker were held at the 2011 Spring Convention of the International Council of Shopping Centers in May, and at the October ICSC Deal-Making meeting in Chicago.

At this point, the developer is conducting the land surveys and undertaking the subdivision process. The developer still must submit a request for development incentives, which will likely include a land cost write down, TIF incentives, and a Class 8 property tax incentive. This request for development incentives will be considered concurrently with the land sale agreement.

Staff has been working with First Midwest Bank to determine whether there are brownfield conditions at **381 Blackhawk (former oil change facility)**. At this point, the conclusion is that there are no environmental issues that would preclude the Village from taking ownership of the property. The building is in good condition and can be sold “as is” for another auto lube facility. The goal is for the Bank to deed the property to the Village so we can sell it without the burden of the back taxes.

The **211th Street TOD Implementation Study** has been completed. The work includes a review of transit oriented development model ordinances, a review of the marketing activities of the three participating municipalities and best practices in the Chicago metropolitan area, and an update to the 2007 market analysis. The report also includes the development of a model zoning district for TOD implementation, a development pro forma for the updated plan, and design guidelines for both the public and private development. The detailed streetscape plan that is included in the Study has already been used to apply for Illinois Transportation Enhancement Program funds. The final report will be loaded onto the Economic Development tab of the Village web site.

In the past several years, significant progress has been made in marketing and leasing of **DownTown Park Forest**. In early 2012, occupancy in the Village-owned buildings was at 77 percent. The Village has recently signed a lease for the Sapphire Room, a restaurant/billiard parlor that will be located in almost 10,000 square feet of space. With this addition, the occupancy in Village-owned buildings has increased to 82 percent.

The Matanky Realty-owned Theater Building is also expecting a new tenant in the form of a **Chinese restaurant**. Matanky representatives indicate that the new restaurant should be open before the end of 2012. Village Staff has provided Matanky Realty with parameters under which Staff will recommend an economic incentive to help purchase digital projection equipment for the Holiday Star Theater. Matanky has not responded to the proposal as of the date of writing this memo.

The Broker Representation Agreement with Cushman & Wakefield of Illinois (formerly Marcus & Millichap) to market **202 Forest Boulevard** for sale was renewed in February 2012. The broker was able to generate two legitimate offers for the property. At this time, the Village Staff is negotiating a sale agreement with a buyer from Dallas, Texas. The intent is that the property will become part of the DownTown Covenants, thereby allowing for shared parking in the Village-owned parking lot and shared common area maintenance.

The Village’s **Residential Infill and Redevelopment** goals continue to move forward with the assistance of grants from the Cook County NSP1 program, the State of Illinois CDBG-IKE program, the State of Illinois NSP3 program, and the State of Illinois Building Blocks program. Three developers are currently working in Park Forest to purchase and rehabilitate vacant,

foreclosed homes and sell them to owner-occupants. Habitat for Humanity has purchased 18 homes in Park Forest and closed on the sale of three homes. Seven of the homes have been committed to a Partner Family, but rehabilitation is still underway or the Partner Family still has to fulfill their volunteer commitment prior to the final closing. Rehabilitation is expected to be completed on the remaining eight homes by February 2013. Mecca Companies is the Village's developer with the NSP3 program. They are currently in the process of purchasing homes and will start rehabilitation immediately. Mecca Companies will be able to purchase a minimum of four homes. Tower Contracting, based in Markham, was chosen by the Illinois Housing Development Authority to be the developer for the Illinois Building Blocks program. They expect to start acquiring homes in the near future, and they will be able to purchase up to 15 homes.

The **Illinois Building Blocks Pilot Program** also includes a homebuyer assistance program. Income qualified homebuyers can receive up to \$10,000 to assist with down payment and closing costs. To date, six families have purchased homes in Park Forest with this program. The Community Relations Coordinator has developed a series of programs to introduce the down payment program and the home purchase/rehabilitation program to area realtors. These programs are intended to raise the awareness of Park Forest among both realtors and prospective home buyers.

The **Eastgate Neighborhood Redevelopment** plan contained within the Strategic Plan for Land Use and Economic Development continues to move forward with the help of grant funds that will allow for the demolition of most of the blighted homes in the neighborhood. In the past year 13 homes have been demolished in Eastgate with a Delta Institute grant and a Cook County NSP1 grant. An additional 15 homes will be demolished starting on the first of November with State of Illinois CDBG-IKE grant funds. This grant can fund the demolition of seven more homes, which is likely to occur early in 2013. The new Cook County NSP1 grant will allow for the demolition of an additional 13 homes.

As soon as each of the targeted homes is demolished, Staff places liens on the properties and works with the Village Attorney to foreclose on the liens in order to obtain the deed to the properties. In many cases, the banks that own the properties have been willing to donate the properties to the Village in exchange for a release of the demolition lien. The parcels in the Eastgate neighborhood will be land banked until a sufficient number of properties are in the Village's control. At that time, Staff will begin to seek a developer to implement the redevelopment plans described in the Strategic Plan.

In May 2012 the Village participated in a technical assistance program offered by the US Environmental Protection Agency and the Chicago Metropolitan Agency for Planning (CMAP). CMAP selected three of the four communities that were involved in the *Homes for a Changing Region* program to receive this technical assistance. The result is a report focused on the Eastgate Neighborhood that makes recommendations for how to incorporate sustainability principles into the redevelopment plans for the area. The report will be formally presented to the Plan Commission at their meeting on November 20. All are welcome to attend this public meeting.

The **Quiet Zone Feasibility Study** is nearing completion. This project is funded by CN as part of their Voluntary Mitigation Agreement with the Village, and the Village has contracted with Baxter & Woodman Consulting Engineers to conduct the study. At this time, the Village has received notification from the Federal Railroad Administration (FRA) that the recommended supplemental safety measures have been approved. These measures, which include the installation of reflective channelization panels in the medians north and south of the Western Avenue railroad crossing, will be sufficient to mitigate the risk of stopping the train horns. At this time, the consultants are preparing the construction documents for installation of the channelization panels, which are expected to be installed by the end of 2012. Then, a Notice of Establishment will be sent to the FRA, and the quiet zone can become effective after a 21 day waiting period. The cost for the study and the installation of FRA mandated improvements is paid by CN under the terms of the Village's Voluntary Mitigation Agreement.

The Chicago Metropolitan Agency for Planning (CMAP) completed the **Sustainability Plan** in early March and the Village Board adopted it in May 2012. Also in May 2012, the Village learned that it had received a \$75,000 grant from The Chicago Community Trust to pay for one year of a Sustainability Coordinator to initiate implementation of the Plan. A Village Staff team consisting of the Village Manager, Assistant to the Village Manager/Human **Resources** Director, Director of Economic Development and Planning, Code Enforcement Officer, and **the Parks Superintendent** conducted interviews of five candidates and candidate teams to identify a qualified Sustainability Coordinator. At this time, the Village Manager is expected to make a formal offer for the position within the next week. Among the activities that the Sustainability Coordinator is expected to undertake include working with the Village Sustainability Team to enable the Village departments to implement their elements of the Plan, public education and outreach, development of the Village policies and procedures, and pursuing additional grants to implement the plan.

MEMORANDUM

TO: Mayor John Ostenburg
Board of Trustees

FROM: Rob Gunther

DATE: October 1, 2012

SUBJECT: Recreation & Parks Discussion Items

Emerald Ash Borer Status

This report details urban forestry activity as of September 27, 2012. The total number of tree that will need to be removed this year will be about 250; most of these are ash trees infested with the Emerald Ash Borer (EAB). The majority of trees removed both this year and last are north of Lakewood Blvd.

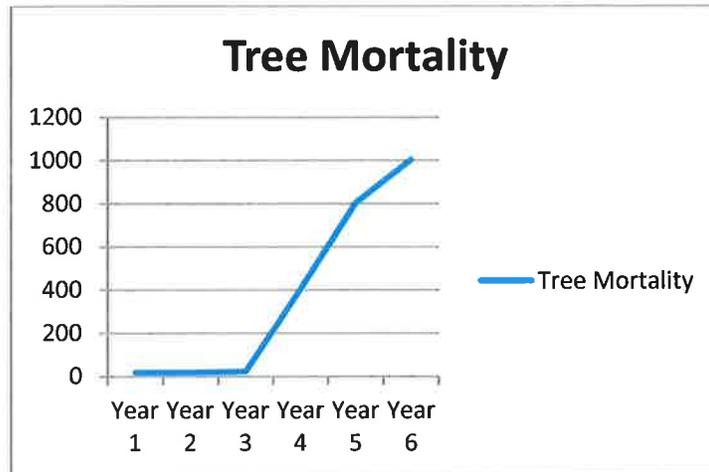
Trees removed: – 200
Cost: ----- \$92,619.00

Last year over 80 trees were chemically treated in an effort to save some, and prolong the life of others so that their removal could be delayed. Although some of these trees have obviously declined this season none of them have had to be removed. The current budget of \$125,000 is sufficient to complete this year's removals.

Trees may need to be removed for a variety of reasons; including stress and mechanical damage. The heat and drought of this past summer has put an unusual amount of stress on trees and this, combined with the periodic droughts of the past several years has had significant impact on some of the maples and lindens in the Village. Several of these have died and many are showing signs of extreme stress. These will not be removed immediately and we will assess their condition next season as they leaf out. Several American Elm trees infected with Dutch Elm Disease had to be removed and there has been some moderate to severe storm damage to some park trees that required their removal.

The Village's decision to begin removing stressed ash trees before the EAB infestation reached a crisis level has served to mitigate the costs of removal and spread this over the past eight years. The experience of communities that have already dealt with EAB infestation show a three to four

year steady to slowly increasing rate of trees dying. This rate of mortality is reasonably easy to manage and trees can be removed as they die. In years four and beyond mortality rates increase exponentially and it becomes impossible to keep up with removals. The included chart represents this mortality curve.



The repercussions of this have been the experience in The City of Rockford. This year the City of Rockford has two removal contracts and midyear, had to increase each contract; one from \$225,000 to \$450,000 the other from \$20,000 to \$60,000.

It would seem that this will be the last year that large numbers of trees will need to be removed. The crisis is passing and the borer is moving on to other ash tree populations. One could look at the infestations of Emerald Ash Borer as a blessing in disguise. This forces the Village to remove the ash trees that are less than desirable and develop a more diverse urban forest and to evaluate our long term plan to maintaining diversity. Modern silviculture research shows that diversity in both species and in the ages of individual trees generates the most sustainable urban forest. Going forward we plan to limit the total number of any one tree species to between 5% and 10% of the total population. This limits the potential for catastrophic failure such as we are currently experiencing and ultimately, yields a healthier urban forest. The latest research on chemical treatment is also promising. When EAB infestations were first discovered no consistently effective chemical treatments or methods were known. Research universities have now developed procedures and chemicals that can be effective in treating for EAB. The Villages plan is to designate the area around Central Park and Rich East as a “conservation zone” and maintain an EAB treatment program in this area. In general the ash trees here are the best specimens within the Village and show the fewest symptoms of EAB infestation in general. Other individual trees throughout the Village will be included but the majority of effort will be in this conservation zone.

Replanting of trees began this past year. The Village received a grant in 2011 through the Metropolitan Mayors Caucus of \$10,000 to replace trees removed due to the Emerald Ash Borer infestation. The original plan was to plant 30 trees. By doing some of the work with Parks staff, a total of 54 trees were planted. Again, this year's drought impacted this project as considerable labor was needed to water the newly planted trees. As newly planted trees require diligent maintenance for three to five years this is really the maximum number of trees that should be planted in a given year. Fortunately only a few trees planted over the last two years have been lost due to the drought. Looking forward to the next several years of replanting, a budget of \$5,000 to \$8,000 per year would allow the Village to replace 30 to 40 trees each year. Recent information from the greater Chicago region is of interest. The Morton Arboretum conducted a region wide survey to determine the state of our regional forest. The results of this survey were recently published as *The Regional Tree Census*. This comprehensive study estimated the structural compensatory value of the Chicagoland urban forest at \$51.2 billion. This is a significant resource that deserves our attention and support. A more detailed breakdown of the value of the Chicago regional forest gives annual functional values of \$14 million for carbon sequestration; \$205 million for pollution removal; and \$4 million for reduced energy costs.

The report provides other valuable information and suggests home owner's take special note of the following:

- As trees grow in size their environmental benefits grow. Take care of our trees so that they can take care of you.
- Healthy trees perform better. Take a look at the trees in your yard. Are they healthy? If not, see what you can do to make them healthy. Consider contacting an ISA Certified Arborist to provide direction to you on the care and/or planting of trees on your property.
- Properties that contain trees have been found to have a higher sale value. Look around your property and see where you could use a few more trees. Nurseries often run sales in the fall to get rid of overstock before winter.
- Trees planted along the west side of your home can help to reduce energy usage by keeping your home cooler in the summer and warmer in the winter.

Railfan Park

All of the approvals including the building permit have been received from the Village of Matteson. CN completed the viewing platform hill (including seeding) along with the CN Matteson Connection construction project and their charge to Park Forest for that work has been paid. In July CN furnished and installed the caboose. The 500' boardwalk and viewing platform material and the eight interpretive signs were delivered in mid-September. Beginning work on the boardwalk started in early October and several of the interpretive signs are mounted in conjunction with the boardwalk and viewing platform. A small section of concrete sidewalk

recommendations are made as to grant awards. Public announcement of grant awards in recent years has been delayed considerably. Anytime from March to June might be possible. Currently, available funds remaining for this project are \$40,856 leaving a potential funding obligation of \$234,144. Grant funding is not guaranteed and the original ideas to stage the project are still valid and will probably be necessary should a grant be awarded. Any expenditures on the project by the Village before the hoped for announcement are not eligible for the 50% local match required so we are delaying any major work in the way of improvements until a grant announcement is made by the State.

Aqua Center Update

The 2012 season was one of the best in 10 years at PFAC. Season pass revenue was \$25,000 ahead of 2011 with 2614 passes sold, compared to 2018 in the prior year. Daily fee revenue despite the fact that nearly 1,900 free daily fee coupons were turned in as part of the 2012 Marketing Program, held strong at \$54,819. This was \$8-12,000 below the past two seasons, but nicely up on any season prior to 2010. Lesson revenue has been stable at \$21,000 to \$23,000 during the past two seasons.

The schedule was adjusted as discussed at last year's strategic planning. Except for 2 pre-opening-day events, the facility opened one week later than usual. The "back-to-school" schedule (which caused much customer dis-content in 2011) was instituted on August 13, 2012 with minimal controversy. Two days were closed entirely as there were not sufficient qualified lifeguards available.

Volunteer Ambassadors were recruited at Jason's suggestion for 2012. Folks volunteered or were recruited from those who were in attendance regularly in the past. Perhaps young family's may have been emphasized and those somewhat positive about the operation. Ambassadors spent hours as hosts during special events, giving tours and explaining rules to prospective members, delivering marketing materials to their schools and other venues and generally being cheerleaders for PFAC.

Demographics / Swim Instruction are an important consideration at PFAC and have been discussed (drowning rates) with the Board. All camps that come to the pool are now required to include swim lessons. Some regular patrons have expressed negative opinions about "all the camp kids." Recreation & Parks Camps (Anna's) have transferred over \$5,000 to PFAC for the service and PAAC transferred over \$1500 for their participants. Celebrations Ministries Camps paid as their camps entered daily.

Data on this issue may not be scientific, but hopefully meaningful. A "save" by our risk management agency (Ellis & Assoc.) is anytime a guard must enter the water to assist a guest. There were 111 saves in 2012 vs. 130 in 2011 and 154 in 2010. Total attendance in 2012 of

72,194 is compared to 2011 (65,601), 2010 (70,461) and 2009 (48,461). With over 750 guests participating in swim lessons in 2012, it is hopeful that the lesson program might have contributed.

Now, for the bad news. The Illinois Department of Public Health contracts with the Cook County Health Department to inspect public swimming facilities in the county. County inspectors have found few if any violations at PFAC over the last 10 – 20 years and each violation was easily resolved with maintenance or procedure changes. The age and physical condition of facilities at PFAC have changed little since the major renovations of 1989 and 1990. Many of the conditions cited in the 2012 inspection have existed for over 10 years and through the CIP the Village has been doing as much as funding would permit. The heightened level of concern by County inspectors may be a result of national exposure to public pool issues like the Virginia Graham “pool grate” issue that Board Members may remember from the past two years and new Dept. of Justice ADA rulings that went into effect March of 2012. In 25 years a “re-inspection” has never been required at PFAC and the major items cited have existed most of that time.

The following is a list of conditions cited in 2012 with expectations of corrections by opening day 2013:

- | | | |
|---|---|----------|
| 1. Repair / Replace Concrete in the West Pool | Estimate
Several sections worked on in years past until funding was no longer available 70% of the bottom of the pool remains to be addressed. | \$12,000 |
| 2. Repair of Concrete Decking around the East Pool (4,500 SF) | Different sections of concrete have settled, joints have opened wider, low spots result in “standing water.” All conditions existing for many years and are ADA issues. | \$ 8,000 |
| 3. Surface Repair in the Zero Depth Pool | A major peeling of paint was a user controversy in 2011. Re-painting last season was somewhat more successful. Some chipping existed at the time of the inspection and was cited for correction by next season. | \$16,500 |
| 4. Resurface the Fiberglass Waterslide (installed 1990) | While not an inspection item, this is in the current capital budget and needed as a safety issue. | \$10,500 |
| 5. Re-Paint the steel Waterslide Support Tower (1990) | | \$ 8,500 |

The blue supporting steel structure is badly rusted.

6. Complete Replacement of Wood Decks and Planter Boxes (1989) \$ 6,000
This work has been addressed in three previous years. One more year will complete.

7. Ramps into both East and West Pools are a looming ADA issue that could be cited in the very near future.

Forest Trail Recreation Center

There have been numerous discussions over the years involving the Village's Recreation Center and development plans by District #163. The original development of the "Recreation Building" in 1958 by a Village and School District partnership was 30 years ahead of its time. There is no need to repeat the difficulty that has befallen the partnership in the last 10 years. All of the meetings between the parties have been cordial but produced little information and almost no follow-up. The relationship has been characterized by great cooperation by the folks "on the ground" (District on-site staff and Village supervisors) but seemingly void of cooperation between folks at upper levels. The District is now with their third system of operation/maintenance (District staff to Aarmark and now to Phoenix) in the last 10 years and with each transition knowledge and cooperation (and the reason therefore) is lost at the working level.

Cooperative negotiations took place this summer between our staff and the general contractor hired by the District which allowed 180 summer campers to access the "new front door" on the back side of the Rec Center that was to be fenced off for the demolition. Plans are still not clear on the building additions planned or when that might take place. Initial drawings indicate that both the "front door" and "back door" of the Recreation Center may be completely isolated by the remodeling. It would appear that following the last conflict over a proposed addition physically connected to the Rec Center on the East, the new structure has simply been moved east a few hundred feet so as to not structurally (legally?) isolate the Rec Center. The new plan creates a sort of "no mans" land on the east side of the Center. If access to the Village facility is not a concern (which it is) security certainly is and staff from the Police Department has spoken to that on that issue as well.

Recreation Center Operation: The 1958 Agreement between the Village and the District which operated for 50+ years has been all but abandoned by the District Administration. One might assume that if the major expansion at Forest Trail takes place, with a major Gymnasium, Stage, Cafeteria, etc. is implemented, the District will cut all ties with the Village financially and management-wise. A failed air conditioning system in the Rec Center Lower Level would normally have been replaced by the District under the agreement or with a proposal to share the

cost thereof. Neither alternative was put forth. It was only discovered this summer that the system had not functioned for two years and after evaluation it has been determined that it cannot be repaired due to new EPA regulations on the use of Freon. A proposal for a new system to EPA standards has been received with a price of \$24,000. Due to recent developments between the two agencies, it is highly unlikely that this will be addressed, unless by the Village alone.

Village of Park Forest - Comments Re: Playgrounds

Background: The Village is well aware of the age and condition of some of its playgrounds. Many were installed before the most recent CPSC guidelines and while compliant at the time may no longer be so. Several sites are under consideration for removal as there appears to be little use of the play equipment. The Capital Plan includes replacement and upgrading of others.

- Signs: Historically, signs have not been included in our playgrounds. As mentioned in the CPSC it seems that they are encouraged but not required.

2.2.5 Signage and/or labeling

Although the intended user group should be obvious from the design and scale of equipment, signs and/or labels posted in the playground area or on the equipment should give some guidance to supervisors as to the age appropriateness of the equipment.

- Swings: Fall zones met standards when installed. As playgrounds are renovated newer standards will be met.
- Surfacing: The older screening/ sand surfacing is from the older playground renovations. We have been changing to engineered wood fiber as we can. The maintenance of surfacing is an ongoing task as it gets kicked around as children play. The supplier of engineered wood fiber the Village used no longer supplies this product and no longer responds to our queries. The Village has had some trouble locating a new supplier at reasonable cost for this product.
- Painting: We have relied on volunteers to paint the structures and swings and help control corrosion.
- This inspection includes thirteen (13) different playground areas. The replacement value listed for this equipment is almost \$600,000, which is probably a conservative number. The Village tries to take care of these facilities through the annual Capital Improvements Program. It is a considerable financial challenge for us to keep these and all of our other facilities up to date.

(Park System Evaluation 2008/2012 Update)

The Park & Recreation Plan was originally developed in January of 1999 and was updated in 2000, 2002, 2008, 2010 and 2012. The **Park Forest Recreation & Parks Staff** continues to evaluate all of the parks on a regular basis for the purpose of updating the condition of various facilities, grounds and equipment. This information is used to update the Recreation & Parks Department's Capital Improvements Plan. The Recreation and Parks Board reviewed and acknowledged this document again in 2012.

Cedar Park

- The Playground Area is very old, has inadequate safety surfacing and should be replaced. In the Spring of 2012 the Board was advised that this facility will be removed and not replaced. Cedarwood Cooperative should be notified accordingly.
- The Tennis Courts need to be re-colorcoated and are underutilized. Due to their high profile location, this should be done as no immediate alternate use of the facility has been identified and complete removal and restoration would cost in excess of 3 times the cost to restore.
- Discussions should be initiated with Cedarwood Cooperatives as to the future development of Cedar Park and their financial participation in same. Perhaps Cedarwood would be willing to take over the park as Area J did with the former Krotiak Park.

Central Park

- Park Walkways consistently need work, some sections could use weed control and crack filling almost annually with periodic resurfacing of other sections.
- Backstops could use painting again.
- Installation of asphalt pads under the Bleacher Area on each field has been on the CIP for some years and not funded. Due to the inability to fund more urgent projects, this item should be eliminated.
- The parking lot has seen serious deterioration since the 2008 evaluation. Potholes and standing water abound, this needs serious attention soon.
- The Tennis Courts were 4 years over schedule to be re-colorcoated. This project was completed out of the maintenance budget in 2012
- A plan to add three additional tennis courts north of the existing courts has been discussed. It is clear that funding of this will not be forthcoming in the near future so it should be removed from the plan.
- Soccer has declined in recent years and the, "Withers Soccer Field" was no longer used. In 2010 the field was converted to serve the highly successful Hurricanes Tackle Football Program. A good story of sustainable re-use.
- New Mulch under this large heavily used playground is needed almost annually.
- Redevelopment of the old Amphitheater area behind Freedom Hall with a series of terraces and ramp to the second floor has been on the plan for nearly 15 years but not funded. (see general comments at the end related to ADA)

Eastgate Park / Algonquin School

- Recent mapping of the neighborhood by the Public Works Dept has revealed that much of Eastgate Park is not on Village property, but on the adjacent coop property.
- The Playground Area needs to have a new layer of mulch. No change
- The Basketball Court needs to be re-colorcoated and striped. The electrical panel for the lights has been removed due to ongoing vandalism. Benches are also in bad shape and should be removed. No change.

- The narrow area behind homes on Algonquin and Allegheny Streets is an area of constant complaints from residents due to fly dumping making it impossible to mow. The dumping can be traced to residents in the area. A constant problem but subsided somewhat recently, Economic Development continues to work on this neighborhood. Land behind these homes could be converted / re-planned for residential development.

Forest Trail Site

- The Ballfield at this site is in good shape and used regularly by PF Baseball. The Backstop could use paint.
- The Multi-Use (Basketball) Court is budgeted for color coating in the coming year. This is now the most heavily used basketball facility in the Village due to its proximity to the Rec Center's indoor programs and plans are underway to possibly begin an organized outdoor youth basketball program in the summer of 2012. However, plans by SD #163 for a major building expansion appear to overlap this facility. Negotiations with the District continue on this matter.
- The Skateboard Park is scheduled to be resurfaced in the coming year and several pieces of equipment need repair or replaced. This is a very good project designed by the users in 2002 and continues to get heavy use.

Hidden Meadows / Tamarack Area Parks

- A suggestion has been put forth to develop portions of the former "North Course" as a preserve with walking trails. A plan for a connecting trail system from TC Nature Center to the former Clubhouse has been shown. Portions of the Hidden Meadows property might also be set aside as "micro farms" to grow food consistent with the Sustainability Plan.
- The University Park golf facility continues to lease the former Clubhouse and Driving Range to augment their 18H course across the street.
- Economic Development has recently shown a concept plan for commercial development on the site at the corner of Crawford and Stuenkle.

Illinois Park

- The Ballfield is in good condition and used regularly by PF Baseball.
- In the summer of 2010 a new playground was installed on the west half of 3 little used tennis courts. The center section will be striped for court games and one tennis court will be striped and maintained on the east side. The fence was modified accordingly and painted. A good reuse / recycle project. Funding assistance also came from Sprite (through Habitat for Humanity) and SD #162.

Indiana Park

- The Ballfield at this site is good and used regularly by PF Baseball. The Backstop could use painting.
- The old tennis court lights and parameter fencing could be removed from the site which has been converted to a Skate Park. The skate park is not as much used as we would like, but still better than use for tennis.
- The Playground Area installed several years ago in partnership with SD #162 needs a new layer of mulch.

Logan Park / Old Plank Road Trail

- This is the most recent development and all facilities are still in good condition. The playground surfacing needs to be refurbished annually.
- The ballfield at this site is new with the park and historically used by Park Forest Girls Softball. With the discontinuation of their program in 2012 this good field may be available to other users.
- Trimming back of vegetation from the trail and crackfilling of the trail surface are ongoing projects funded by the OPRT Management Commission.

- The Orchard Dr. reconstruction currently underway is a huge benefit to the trail as bike lanes from the trail the Central Park, Aqua Center and the Downtown area will be provided..
- Some exciting connective uses to the trail are forthcoming at the Park Forest Rail Fan Park at Homan Ave. and North St.
- In the last year there has been some positive news about extension of the OPRT east of Western Ave. through Chicago Heights which is a major link for the Grand Illinois Trail. The Village should be a strong advocate in support of this 20 year long dream.

Marquette Park

- The Ballfield is in very good shape and was used regularly by PF Girls Softball. The backstop is old and needs re-painting or replacement.
- The site is largely landlocked and has limited development potential for active recreation.

Murphy Park

- The Playground Area is too new to be removed and gets too little use to warrant a large expense in the future to replace. Based upon usage this playground may be a candidate for removal but it is one of only two public facilities east of Western and south of 26th St.
- The Patio / Drinking Fountain Area needs to be rehabbed.
- Walkways need to be crackfilled and sealcoated or resurfaced in several locations to preserve their life.

Onarga Park

- The Ballfield is in good shape and was used regularly by PF Girls Softball. The backstop is old and could use painting or replacement.
- All of the play equipment in NE corner of the "east parcel" has been removed.
- The Electrical Service that serves the old ice skating lights should be removed.
- Large dense vegetation on the west side of the "west parcel" has been the subject of complaints by residents on Nassua St. While this had been cut to the ground and alleviated complaints two years ago, it will be required again soon.

21st Century School Site

- The Ballfield in the back was installed by the Village and is in good shape and was used by PF Girls Softball. Same as other notes, "available for other users". The backstop is old and could use painting or replacement.
- The Multi-Use Court in the rear of the school was also installed by the Village and is equipped for basketball. It could use re-colorcoating and general refurbishing. Or removal / assignment to District #163 no recent action.

Somonauk Park

- The East Playground needs the new mulch added under equipment in a bad way. The area still incorporates two swing sets over 40 years old. While the "A-frame" structure is sound, the pipe legs could eventually rust off under the surface. Should be listed for future replacement.
- The West Playground needs mulch as well and has one of the vintage swing set frames. Future consideration should be given to removal and not replace.
- There are several Park Benches in the park that could be replaced. While most Memorial Bench requests tend toward Central, Somonauk could be encouraged as a future site.
- The wood beams on the large "A-frame" Picnic Pavilion (constructed in 1976) are showing dry rot at the base where they connect with the metal "shoe". This item has been on the capital plan for some time and needs to be watched. 4 X 6 headers on the roof are also showing serious dry rot. The entire structure needs re-roofing. The concrete slab on the East side of the structure has cracked and shows several inches of displacement. A major re-engineering and reconstruction is proposed as an alternative to demo and replacement.

- The Ballfield was once the most used and best drained regulation 90 foot field in the Village. Due to lack of use by PF Baseball and Rich East and the need for soccer fields over the last 5 years, this field has been unused. The infield is grown over with weeds and the backstop needs paint.
- Permanent Volleyball Standards need to be removed and reinstalled on the site for weekend picnic groups.
- Park walkways are cracked with invasive weed growth in many sections of the park. The condition is probably beyond crackfilling at this time and badly requires resurfacing.
- The Parking Lot, especially the entry driveways have bad pot holes that need to be repaired and the lot restriped. The lot is maintained jointly by the Village and Grace UP Church. Thanks to Economic Development, the lot was repaired several years ago as part of the permit approval for a day care center at Grace Church.

Shabbona Park

- The Playground Area is one of the oldest in the system and has been on the plan for replacement for some time without funding. A serious alternative to replacement could be removal of the playground and elimination from the system. The playground area gets minimal use at this time.
- The Tennis Courts are little used and need considerable repair. The original plan for replacement of the playground was to relocate it on the tennis court site and combine a play area with a trike track, possibly basketball and a rest area (as was done at Illinois Park). With tight funding and limited use of both areas this is a hard decision.
- The Asphalt Walkways are among the first installed in the park system in the late 1970's. For their age, they are in surprisingly good condition. In order to preserve their condition and extend the life, they should be crackfilled and possibly seal coated.
- Issues of tall dense vegetation located along the rear yards of some park residents have been the subject of complaints. Though this vegetation was not planted by the Village, it has since been removed by the parks department and the problem seems to have subsided.
- Due to its landlocked nature, Shabbona Park has somewhat limited development potential for active recreation.
- A ComEd transformer was constructed on the Shabbona entrance to the park under an agreement with the company to improve service in the neighborhood. The unit was not installed at the agreed upon location but ComEd did give the Village funds for a screening and landscape plan around the structure.

Veterans Park

- Several Wood Park Benches are in need of removal and or replacement.
- Some Asphalt Walkways need to be resurfaced.
- The formal Veteran's Memorial function of this park has been largely relocated to the Downtown Village Green.

Winnebago Park

- Replacement of this Playground Area is overdue. Due to heavy vandalism and low usage it may be simply removed from the site.
- There are two low wet areas on the south side of the site that are frequently the subject of resident calls about mowing. A Rain Garden has been installed in the southeast corner of the park.
- Walkways have been resurfaced and crackfilled over the years and are in pretty good shape at this time. A few sections could be crackfilled again to extend the life.
- After serious resident concerns during the planning stages, the Dog Park has operated for two years without a serious complaint. Current membership is at 135 users.
- The Drainage Ditch that flows through the site needs clean up of debris and improved drainage flow. This is a Public Works project.

Related Policy Issues for General Discussion

- Resident requests for Parkway Tree Trimming or Removal due to interference with individuals Satellite Dishes.
- Clearing of vegetation, maintenance of general areas and possible removal of sidewalks at street “cut-troughs” throughout the Village. While these areas have been simply “out of mind” except for adjacent resident complaints for many years, their value has recently re-surfaced as part of the Sustainability Plan.
- Ongoing transfer of maintenance responsibilities from “resident sharing” to the Village at approximately 36 grass cull de sacs throughout town.
- Open Areas Mowing and vegetation maintenance from seasonal cutting to individual demands from adjacent residents. Locations include Wildwood School site, Keokuk Park, behind Algonquin – Allegheny Streets, etc.
- Tall shrub maintenance west side of Western Ave Illinois St. to OPRT.
- Playground surfacing: Since the 2008 report this has become universal throughout 10 playgrounds in town. New ADA standards for accessibility have brought more attention to the matter. Cost for 12” deep hardwood chips (not the cheap material from tree trimming operations) is approximately \$10 / cu yd). A typical playground like Indiana Park would require 200 cu yds). This is a major new operational expense for the park system.
- Park Walkways: These walkways have been a major positive feature of the park system installed beginning in the 1970’s. What was just a nice amenity at that time, has now become an ADA requirement termed “accessible routes”. Several sections in parks have been resurfaced over the years and crackfilling, specifically in Central and Winnebago Parks have held old installations for several additional years of service. Both crackfilling and resurfacing need to become annual items in the CIP with nearly 5 miles of surfaces in all the parks.
- In September of 2010, the Department of Justice published the most recent edition of the “ADA Standards for Accessible Design”. These revised standards apply to State and Local Government Public Accommodations among other establishments. The standards will apply to all new construction begun on or after March 15, 2012. For existing public facilities, it requires a detail evaluation of “current services, facilities, policies and practices” and publication of a Transition Plan. This plan will itemize current deficiencies, describe in some detail the methods to address them and specify a schedule. Not all deficiencies have to be addressed immediately, but the Village must have a plan and have it available for public inspection. Work is currently underway to conduct such a survey utilizing staff and hopefully interested volunteers to assist, but the project is massive due to the acreage / number of facilities and the level of detail involved. Future plans should will need to address the most serious findings in this evaluation.

MEMORANDUM

**TO: Mayor John Ostenburg
Board of Trustees**

**FROM: Thomas K. Mick,
Village Manager**

DATE: October 5, 2012

SUBJECT: Staff Initiatives for Board Goals of Fiscal Year 2012/2013

1. Engage in relationships and program initiatives which enhance working together to provide the best education possible for the children of Park Forest.

Maintain and expand school educational programs for all students. Fire Department educational programming has been done across all elementary schools. Health Department programming includes accepting local high school and college students to learn professional job skills while working as volunteers for various clinics. The Park Forest Health Department has mentored college bound Health Administration students as well as Advance Practice Nursing students from Governors State University and has also often participated as a practicum site for Medical Administrative students from Everest College in Merrillville, Indiana. Recently, the health department has also acted as a practicum site for BSN completion nursing students from Indiana State University. The nurses of the health department participate in the annual career day program hosted by Rich East H.S. to encourage students to consider a career in public health or nursing.

Within the community, the nurses continue to visit area schools such as Illinois School and Talala School for local health screenings and work closely with Park Forest area school nurses to help complete school physicals and required immunizations for preschool, middle school and high school students. The nurses have also provided service at Richton Square School in Richton Park.

The Village has been able to further the relationship with School District 227 resulting from the Community Relations Coordinator serving on the Community Media Group and Business Advisory Council.

Build on the fostered relationship of the Community Relations Coordinator, Communications Director and District 227 to launch a local Youth Talk Show. This partnership will allow the show to be broadcast within the District 227 schools during lunch periods, enrichment programs, linked to their websites, and shown on the local

cable television channel. Similar work will be explored in broadcast opportunities in Crete-Monee and Bloom Township High Schools.

Further develop and build upon the success attained with Police Department's B.I.C.Y.C.L.E. Program. The Police Department will again be giving away bikes to students in the eight grammar schools who have attained the goals set out by the various schools dealing with positive behavior. Along with the bikes, the Park Forest library is entered into a partnership with the department to give away books and prizes to students and to encourage use of their new Kid Zone.

Encourage scholastic excellence by positively recognizing student achievement in various avenues of communications with the community.

Develop a college/university scholarship program.

Develop an educational program/talk geared to eighth grade and high school students to be delivered during career days that will discuss jobs in government, interviewing, resumes and job seeking.

Promote educational program to Rich East and Forest Trail, Jr. High School.

The respondents to the Fire Department's customer satisfaction survey continue to indicate the service they received met or exceeded their expectations, with 82% signifying the service exceeded expectations.

With classes now presented to Blackhawk, Mohawk, and Talala Schools and classes scheduled for Indiana and Arcadia Schools this fall, Fire Department is on track to meet the goal of reaching 80% of all third graders.

The Village Manager has been active in a Civic Engagement Consortium with Governors State University as GSU seeks to establish relations with various communities and organizations in the southland region. Related to this Consortium, meetings have taken place regarding potential internship partnerships and funding that might be available via GSU for such endeavors.

In partnership with the Village and Thorn Creek Audubon, more than 250 students from School District #163 have enhanced their understanding of science through field trips to the Wetlands Discovery Center, Jr Audubon program and hands-on learning and research in Central Park Wetlands.

Recreation & Parks staff also engaged students from District #162 in projects at Central Park Wetlands and planting woodland plants and prairie plantings at the Rail Fan Park / Old Plank Road Trail in the Lincolnwood area of the Village. Environmental Consultants

have also used the Discovery Center to run educational programs for home schooled children.

Recreation & Parks annually employs over 200 young people of high school and college age. Staff has committed to make the experience more than “just a summer job” with ongoing support of young people who wish to advance to college, advanced degrees or an upgrade in their employment elsewhere. Many R&P staff have been “home grown” having started with the Village as seasonal workers.

2. Continue efforts to increase commercial, business and residential development in the Village.

Continue to enhance viability of commercial development and residential quality of life through administering the Crime Free Housing Ordinance and Vacant Building Registry Ordinance.

In continuing the efforts of the Troubled Building and Property Task Force to identify and comprehensively address problem properties, owners and occupants, implementation and administration of the Crime Free Housing Ordinance and Vacant Building Registry Ordinance continued in 2012-2013. Through the Vacant Building Registry Ordinance, 317 properties have registered in 2012 at a compliance rate of 75%.

The Community Development and Economic Development and Planning Departments have been working together to identify problem properties throughout the Village for demolition. Nine properties in the Eastgate neighborhood were demolished in 2011-2012 with the assistance of a Cook County Neighborhood Stabilization Program grant. Fifteen homes will be demolished in November 2012 with a State CDBG-IKE grant. An additional seven homes will be demolished with this grant. Finally, Cook County has provided an additional \$150,000 to demolish up to 13 more vacant, blighted homes between now and February 2013.

Assist Community Development activities by providing timely technical support and plan review of prospective businesses. Engage new businesses by providing them a clear understanding of code concerns and issues regarding their prospective development. The Fire Department has provided technical support and plan review services for Dunnagains Irish Pub, Hollywood Star facility and CNG fill stations, a fire alarm system at House of Prayer, the Safe Halloween venue, Stop and Shop, State Farm Insurance and a residential sprinkler system for a townhouse. The Department has also engaged the following prospective businesses with a clear understanding of code issues: Sapphire Room/Billiards Hall and restaurant, St. Irenaeus kitchen stove requirements and the proposed Star Chinese Restaurant.

The Fire Department identified and assisted Pangea Realty in correcting the incorrect addresses posted on several of their new Townhomes. The Department also implemented

an on-line Crowd Management training program to assist assembly use occupancies in Park Forest in meeting the new code requirement in the Life Safety Code.

Develop marketing materials and/or events to partner with the business community to build on such initiatives as the Friday's Park Forest Business e-Bulletin, the Park Forest Business Directory, Village-sponsored advertising pieces in local newspapers, MidSummer Madness and Park Forest Business Breakfasts.

Continue to grow the small business incubator on Main Street in Downtown Park Forest as a mechanism to foster small business development.

The 211th Street Transit Oriented Development Plan Implementation Study has been completed. The recommended Mixed Use zoning district will be reviewed by the Plan Commission for possible inclusion in a revised Zoning Ordinance.

Develop strategies for implementing recommendations of the *Homes for a Changing Region* housing policy plan.

Work with the Economic Development Advisory Group (EDAG) on recommendations related to any financial incentives which might be sought by the business community. The Village Board recently approved EDAG minor revisions to the Village's incentive policy.

Cook County has provided NSP1 grant funds to allow for the demolition of Norwood Square Shopping Plaza, 3200 Lincoln Highway, Wildwood School, and 350 Main Street. If funds are sufficient, all four properties will be demolished by February 2013, and the vacant land will be marketed for new development.

Village Staff has worked with First Midwest Bank, owner of 381 Blackhawk Drive, to determine that there are no brownfield issues at this property. It is Village Staff's goal to obtain the deed to this property and find a new user that can take open a new oil/lube business in this location.

Village Staff has negotiated an option agreement for the sale and development of 1.24 acres out of the 3.5 acres on Main Street. The proposed new use is a Dollar General store. At this time, a land survey and plat of subdivision are being developed. The developer will submit a request for development incentives that will be considered by the Board of Trustees along with the purchase agreement.

Village Staff negotiated a sale agreement for 202 Forest Boulevard (Chase Bank). At this time a final sales price is still undetermined.

Partner with new property owner of 80 North Street as development unfolds of the Great Lakes Center for Energy Smart Communities.

With the assistance of CMAP's local technical assistance program, conduct a

comprehensive revision of the Zoning and Subdivision Ordinances. These revisions should address sustainability measures and ensure that the ordinances make redevelopment and infill development easier to undertake in a manner that is consistent with the Village's comprehensive plan.

The Master Plan for expansion of the Village Green area onto the former Marshall Fields building is completed. A grant application for implementation has been submitted to the Illinois Department of Natural Resources and is pending. Since any funds expended on the project before a possible grant award cannot be counted toward the "local match" the project is on hold awaiting the grant announcements. A key component to the plan is an "open area" adjacent to community activities targeted to development, especially commercial (i.e. eating, entertainment, etc.).

3. Continue to establish, review and refine policies which assure an acceptable and sustainable level of financial, environmental and infrastructure components of the village.

Develop a framework for implementing recommendations of Sustainability Plan as developed in concert with CMAP.

Research options to maximize Village funds, either through investment policies (laddered CD portfolio) or the pursuit of outside funding sources (grants, etc.).

The Village restructured its 2001 GO Bonds in August 2012 saving \$730,800 in interest over the life of the bonds.

The Fire Department was fortunate enough to receive four grants in the past year; one from the State of Illinois, two from the Federal Government and one from a national pipeline company. In total over \$127,000 has been received to help offset budgetary expenses and with the implementation of these grant funds, Staff anticipates an additional savings of \$75,000 in training expenses over the next three years.

The Department continues to aggressively seek out grant opportunities from Federal, State and private sources to assist in underwriting the current cost of providing training and services and to provide for innovate ways to address new services and needs.

In March 2012, voters in the Village of Park Forest approved a referendum allowing the community to contract with an energy supplier to reduce electricity costs for its residents. The Village FirstEnergy Solutions Corp. as the supplier of choice for the aggregation program due to the competitive rate they are able to provide. In addition, the electricity for the Village of Park Forest program will be 100% renewable. Village residents will receive a rate of 4.98 cents per Kilowatt hour (kWh). This compared with the current ComEd rate of 7.86 cents per kWh which carries an additional charge of a Purchased

Electricity Adjustment that is currently averaging 0.5 cents per kWh, for an effective ComEd rate of 8.36 cents per kWh. The program implementation for residents to see the rate reducing began September 7 and will continue through the August 2014 billing cycle.

The DownTown Office has continued work with its two-year project related to energy efficient window replacements across all Village-owned properties in Downtown Park Forest.

The Health Department has implemented a sustainable paperless health record initiative by incorporating Devero, formerly known as Home Health Care SOS. Devero is a point of care electronic health record system for the village's home health and home nursing services. The system allows for real time charting and administrative oversight of the visit frequency tracking, as well as efficiency in visit documentation submission. The system also integrates with the village's current inner office billing software and helps capture data entered for easier electronic claims submission.

The Health Department's second going green initiative was the installation of a debit card processor to provide the ease of customer use of the department's clinic services.

The Health Department also continues to be a provider site for the Vaccines for Children (VFC) program, and receives free vaccine from the state to ensure that uninsured children that visit the clinic have access to all required immunizations. In addition to being a VFC provider, the health department actively uses the State of Illinois immunization registry called I-CARE to efficiently document and track immunizations of all children immunized by the health department. This is a registry developed by the Illinois Department of Public Health that links the IDPH's immunization registry to medical practices throughout the state to ensure the accuracy and completion of each child's immunization record.

Public Works has carried out much of the logistics related to a US-EPA federal earmark of \$500,000 for sewer replacement work and final engineering design for the Thorn Creek Bridge replacement project. A USEPA-mandated RFQ process took place with Baxter & Woodman selected as the consulting engineer for this project.

Public Works is managing the Orchard Drive reconstruction project as well as resurfacing projects on Lakewood Boulevard, Indianwood Boulevard and North Street. As of writing this update, Orchard Drive is approximately 75% complete and the resurfacing projects of Indianwood and Lakewood are now complete. The North Street resurfacing will be bid by the State this winter and carried out with the 2013 construction season.

The Information Technology (IT) staff will continue moving Village operations to a virtualized server/desktop infrastructure while exploring future hardware purchases with the latest in processors and memory with reduced power/cost per watt performance.

The Information Technology Staff will continue to research and implement various e-pay options which span the range of all Village business operations. As of this writing, a major overhaul of the Park Forest website is almost complete. The new site will facilitate more online registration and payment options and provide easier access for residents to village programs and services.

Sponsor and manage the 39th Season of the Park Forest Farmers' Market. The health department continues to coordinate, secure and screen vendors, and manage the operation of annual farmers market. The market continues to run for six months out of the year and provides an in town access to fresh organic and inorganic fruits, vegetables and produce for local residents. The health department also continues to participate in the Farmers Market Nutrition Program to provide coupons for the farmers market to low income seniors. This year, 700 coupons were distributed to area seniors between the months of August to September.

Make efforts to preserve the Village's investment in the professional development of personnel, continuing education and additional opportunities for enhanced training has been undertaken to better serve residents.

Maintain the Village's reputation as a leader in various regional, statewide and national associations. Continue to pursue various training programs through ongoing professional association memberships.

Develop educational programming and informational materials for residents in tandem with various volunteer Boards & Commissions.

The Fire Department is proactive in the enforcement of fire prevention codes to reduce the risk of a hostile fire negatively impacting the Village's limited tax base. While it is early in the year, the Fire Department is observing a 96% clearance rate on all fire code violations.

Minimally conduct one original inspection for all properties, and two on high-hazard and assembly uses within the Village. Fire Department Staff are on track to meet the goal of one original inspection for all properties and two inspections on high-hazard and assembly occupancies.

Respond to a customer generated fire hazard complaint within three working days of their receipt. Fire Department personnel are currently satisfying this benchmark by responding to customer driven fire hazard complaints on the day they are received or on the first business day following their receipt.

Look to expand where possible "Green Initiatives" into the Fire Department's physical plant, vehicles and operations.

To date, the Fire Department has installed mechanical light timers to electronic timers to increase reliability and reduce energy consumption, have added a solar panel option and

LED devices for the new ambulance to lessen the carbon footprint of this vehicle, have created a draft anti-idling policy to reduce use of fossil fuels as well as reduction of harmful exhaust gases, are working with the Village Manager to explore the possibility of some type of solar assist device for heating water at the fire station. Finally, the Department has participated and enjoyed the benefits of the urban gardening project developed by the Environmental Commission.

Two years of planning and preparation culminated with a recent visit from the Insurance Service Office (ISO) who conducted a site visit of the Village of Park Forest to determine the fire rating for the village. The final results will not be known until for approximately six months.

Continue Village-wide efforts to recruit and retain personnel to enhance a diverse workforce which mirrors the community being served.

Village Staff has worked through a recruitment process to hire a Sustainability Coordinator. With a hiring imminent, the Coordinator will help implement goals and objectives of the Sustainability Plan as it pertains to policies, procedures, public education, etc.

This year Recreation and Parks begins a program of applying a coating to the roofs of all municipal buildings. This coating is applied as a paint and will extend the life of the roof by 10 to 15 years. Also, the manufacturer of this product extends the warranty of the roof by 10 years. All of this is accomplished for 1/3 to 1/2 the cost of a new roof. Freedom Hall will be done this year and plans are to continue the next few years.

This past fiscal year two Recreation and Parks 4-wheel drive vehicles were refurbished. This work included a thorough examination by a mechanic and replacement or rebuilding of components that showed signs of excess wear and potential failure. This work included replacement of seals and gaskets on the engine and transmission on one truck paint and body work. The second truck had the wheel hub assemblies, power steering pump, steering column assembly and various seals all replaced. This vehicle is now having body work and being repainted. Both trucks had the seats reupholstered. To date this fiscal year one of the trucks used for building maintenance was repainted. The service body on this vehicle had some leaking weather gaskets and surface rust was developing in several areas both inside and on the exterior of the service body. The gaskets were replaced and the service body was repainted. Plans are to refurbish one or two more vehicles this year. It is anticipated that this process will extend the useful life of the vehicle 5 to 7 years and cost only 25% of a new vehicle at this time.

The Village continues efforts to go paperless and transparent, adding bills paid to the website for Board and public viewing.

4. Increase awareness of the quality of life in the Village of Park Forest.

Continue the development and implementation of outreach programs to residents of the Village needing special services in order to meet mission objectives.

The Police Department has implemented the Problem Oriented Policing program that puts Police Officers back in contact with residents in their assigned “zones” and allows them to deal with numerous “quality of life” issues such as junk autos, houses in disrepair and other neighborhood problems. The public is kept apprised of current events, incidents and arrest by way of Face Book and the department’s website.

A new Ordinance requiring Parental Supervision and responsibility was written with the assistance of the Village Prosecutor and Village Attorney, presented to the Board and passed. It will require that parents with habitual offender children take responsibility for their child’s actions or they will be issued citations to Municipal Court with a minimum fine of \$250.00.

The Fire Department has put significant effort and staff hours into developing and maintaining a website in order to increase outreach to various aspects of the community. Some of the key improvements related to the website include on-line CPR class registration, information available at your finger tips on programs such as the Crowd Manager Training classes, electronic copies of the department’s annual reports and frequently asked questions.

After two recent fire deaths in an incident on Ash Street at which the smoke detectors were found to be non-functioning, the department reached out to the cooperative association and went door to door promoting smoke detector maintenance. During this visit, Fire Department Staff conducted a smoke detector canvas of 50 nearby townhouse units. Fire safety information was given and smoke detector batteries replaced. Where new smoke detectors were needed Ash Street maintenance personnel facilitated their replacement.

Continue Health Department promotion of a healthy community by providing a variety of programs, screenings and services to residents both at its home site as well as out in the community. The health department continues to offer skilled home health services, home nursing and non skilled home services that includes assistance in the home with personal hygiene. Continuing to provide these services help many of our area seniors maintain their independence in their homes and delay the need for nursing home placement. The health department also offers a medical equipment loan closet where gently used medical equipment is donated to the village, sanitized and loaned out to residents who are in need but unable to purchase the items. This program is offered at no cost and with no limitations on the length of time to borrow the items. Many residents find this service to be an extremely valuable amenity.

Build on community education endeavors such as cable access channels, Village web sites, social media presences, Discover Magazine, the Recreation and Parks brochure, the Park Forest Business Directory and other miscellaneous mailings.

Continue community surveying, either with the annual strategic planning process or on various section of the Village web site.

The Board of Trustees Annual Strategic Planning Goal Setting Process began with a target of residents who have lived in the community between 4 to 7 years for the purpose Citizen focus group sessions with upwards of 35 residents which took place September 27 and October 1. Professor Jerry Gabris of Northern Illinois University NIU's Center for Governmental Studies facilitated the process. Sessions were videotaped for future review by Village Officials. A summary report will be shared with the Village Board in conjunction with its goal setting efforts on November 3rd.

In continuing to build upon and strengthen the Village's civic engagement with various initiatives, the Village continued its Neighborhood Meeting schedule August 29 with the residents in the East Lincolnwood Area.

This year, the Fire Department has been involved with Youth Day and an integral part of the 4th of July festivities. Fire Prevention Week activities are underway including planning for a modified route this year due to the road construction on Orchard. The Fire Department has also participated in block parties, school science fairs, a job fair, open houses and a car seat safety inspection and installation check in collaboration with the Police Department.

Staff has worked with local realtors to create awareness of the quality of life in Park Forest. In particular, promote the various housing acquisition/rehabilitation programs that are underway in Park Forest thanks to the Illinois Building Blocks Program, the Neighborhood Stabilization 1 and 3 programs, and the CDBG-IKE program.

R&P Program staff added Faith UP Church as an addition to Calvary to assist with a Good Neighbor Day in 2012. Programs, equipment, planning assistance and other support services helped showcase Village and non-village activities in Park Forest. Staff with R&P has established a "Youth Sports Newsletter" emailed to hundreds of residents and neighborhoods to highlight the success of local youth sports organizations, Rich East High School and the alumni of all these providers.

PFAC has made a major effort in the last few years to get young people in swim lessons. National statistics indicate that young African-American kids drown at 70% the rate of White children. All Village campers and visiting camps are now required to take lessons if they come to the facility.

A renewed push to boost volunteerism is underway in the Village, with advertisements in Discover Magazine, similarly styled ads on the Village's website, and posters at Village

Hall. The campaign looks to use real people to tell the story. Little Tykes basketball coach Christina Baines is the first volunteer to be highlighted. Gene Finley and a host of other longstanding volunteers are set to also take part in interviews and photo shoots.

The Communications Director has continued to work with local media to bring more positive attention to happenings in Park Forest, with recently published articles in the SouthtownStar on the Village's grant awards and demolition of vacant properties.

More video content has been added to the Village's YouTube page and local cable channel – including videos on newly passed ordinances and the latest Freedom Hall performance series – aimed at heightening awareness.

Close to 1,000 new images that showcase the quality of life in Park Forest have been added to the photo sharing site Flickr. The new Park Forest webpage will bring attention to these images with links for the user to see more.

The Village will finally have an upgraded website in the 2012-2013 fiscal year. The newly designed villageofparkforest.com will feature more aesthetically pleasing news features, videos, and images that better tell the story of the life in and of Park Forest.