



FLOSSMOOR

Welcoming. Beautiful. Connected.

Village of Flossmoor
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Mayor
Paul S. Braun

Trustees
Joni Bradley-Scott
Brian Driscoll
Perry Hoag
James Mitros
Diane Williams

Village Clerk
Ananda Billings

Village Manager
Bridget A. Wachtel

**AGENDA
FOR THE REGULAR MEETING OF THE BOARD OF TRUSTEES
OF THE VILLAGE OF FLOSSMOOR, ILLINOIS
MONDAY, NOVEMBER 2, 2020 – 7:30 PM
VILLAGE HALL**

The November 2, 2020 meeting of the Mayor & Board of Trustees will be fully remote via ZOOM, which is permitted by Public Act 2020-0640. The public is invited to monitor the meeting using the dial-in number below.

Public participation will be permitted only during the Citizen Comment portion of the agenda. Members of the public may also comment on items on the agenda by email to info@flossmoor.org. Comments received by 6:00 p.m. on Monday, November 2, 2020 will be read at the meeting.

Join Zoom Meeting
+1 312 626 6799 US

<https://us02web.zoom.us/j/83805645411?pwd=cVFmRjJVRXNPaJlWVGdmUzgzVFUyZz09>

Meeting ID: 838 0564 5411

Passcode: 60422

CALL TO ORDER

ROLL CALL

APPROVAL OF MINUTES OF THE REGULAR MEETING HELD ON OCTOBER 19, 2020

APPROVAL OF MINUTES OF THE SPECIAL MEETING HELD ON OCTOBER 21, 2020

APPROVAL OF MINUTES OF THE SPECIAL MEETING HELD ON OCTOBER 26, 2020

CITIZENS PRESENT WISHING TO ADDRESS THE BOARD

BOARD OF TRUSTEES AGENDA ITEMS

1. Consideration of Mayoral Appointment of George Lofton to Vacant Elected Office
2. Consideration of the Approval of the 2020 Tax Levy Estimate
3. Consideration of an Award of Contract and Budget Amendment for Design Engineering Services for the Hagen Lane and Douglas Avenue Drainage Improvements
4. Consideration of an Ordinance Granting Emergency Powers to the Mayor of the Village of Flossmoor, Cook County, Illinois

REPORTS OF COMMITTEES, COMMISSIONS AND BOARDS

Finance Committee: Trustee Jim Mitros

Presentation of Bills for Approval and Payment (November 2, 2020)

OTHER BUSINESS

5. A Motion to go into Executive Session to Discuss the Employment of Specific Individuals, Property Acquisition, and Litigation

ADJOURNMENT OF MEETING

FOR PERSONS WITH DISABILITIES: If you plan on attending a Village Board meeting and need an accommodation, please call the Village Hall at 708-798-2300 or TDD 708-647-0179 at least one full business day prior to the meeting.



Approval of the Minutes of the Regular Meeting Held on October 19, 2020

The Minutes will be made available to the Public on the Village website, www.flossmoor.org following their adoption at a scheduled meeting.



Approval of the Minutes of Special Meeting on October 21, 2020

The Minutes will be made available to the Public on the Village website, www.flossmoor.org following their adoption at a scheduled meeting.



Approval of the Minutes of the Special Meeting Held on October 26, 2020

The Minutes will be made available to the Public on the Village website, www.flossmoor.org following their adoption at a scheduled meeting.

TO: Mayor Braun and Board of Trustees
FROM: Bridget Wachtel, Village Manager
DATE: November 2, 2020
**SUBJECT: Consideration of Mayoral Appointment to Vacant
Elected Office**



With the Board's consent, Mayor Braun will be appointing George Lofton to the vacant trustee office at the Village Board meeting on November 2, 2020. Following the Board's vote, the Village Clerk will administer an oath of office to Mr. Lofton.

If you have any additional questions or concerns, please contact Mayor Braun before Monday evening.

George Lofton

Education & Experience

George holds a Bachelor of Science degree in Architectural Engineering from Chicago Technical College in Chicago. George started Lofton & Associates, a business development consulting firm, after retiring as the Vice President of Economic Development and External Affairs from Commonwealth Edison (ComEd). George is a senior member of Kappa Alpha Psi Fraternity, Chicago Heights Alumni Chapter. He also served on the Board of Trustees for Roosevelt University and First National Bank in Chicago Heights.

Personal Life

George and his wife Felecia have three daughters, Hillary, Heather and Hailey. They have lived in Flossmoor since 2005.

MEDIA ADVISORY

FOR IMMEDIATE RELEASE

CONTACT

Bridget Wachtel, Village Manager
708-798-2300
bwachtel@flossmoor.org



FLOSSMOOR

October 29, 2020

Village of Flossmoor Mayor Paul Braun Names Trustee Nomination

Flossmoor resident George Lofton earns mayoral appointment

FLOSSMOOR, IL. – October 29, 2020 – Flossmoor Mayor Paul Braun announced this week his nomination of George Lofton to the Village Board of Trustees, filling the seat left by former Trustee Gyata Kimmons. During the November 2 Village Board meeting, the Trustees will vote to affirm or deny the appointment.

“George brings a wealth of skills, education, and experience to the Village Board of Trustees including corporate administrative and organizational leadership, government and public relations, and economic development,” said Braun. “George and his family are long term village residents and George’s passion and commitment to Flossmoor will be a welcome addition and benefit both to the Village Board and our community.”

Though this is Lofton’s first time holding public office for a municipality, he did serve on the Board of Trustees at Roosevelt University for 10 years and for five years on the Board of Trustees for First National Bank in Chicago Heights.

As a professional, Lofton enjoyed a long career with Commonwealth Edison (ComEd) eventually retiring as the Vice President of Economic Development after 37 years. Lofton’s career also included more than a decade managing marketing and sales for ComEd in Harvey.

“My positions with ComEd really took me all around northern Illinois, but when I worked in Harvey in the 1980s, that is what first interested me in living in the South Suburbs,” said Lofton. “I’ve lived in Flossmoor for the last 15 years now, and I’ve been impressed and excited by the way our town is run. The Board of Trustees is a strong group so I know I will learn a lot and quickly. I want to make sure that I’m adding to efforts that are already in motion to make sure I’m in tune with the needs of our constituents.”

While Lofton’s main goal is to maintain Flossmoor’s image as an ideal “bedroom” community to live and raise a family, he also hopes to leverage his background in economic development to enhance the business community across Flossmoor.

“Flossmoor doesn’t have a lot of land, but there are great opportunities to fill the spaces we do have,” said Lofton. “There’s opportunity to grow our business community, especially our small business community, and I think that would create a lot of strength in our environment.”

Lofton’s appointment fills a vacancy following the resignation of former Trustee Gyata Kimmons. A board vacancy is filled by a Mayoral appointment pending an affirmative vote by the Board of Trustees. Per statute, Lofton will serve in Kimmon’s seat until the April, 2021 consolidated election. This trustee seat is up for election in April; a candidate running for this seat will fill the two year unexpired term until 2023.

For more information about the Village Board of Trustees, visit www.flossmoor.org.

Attachment: George Lofton Appointment_draft with BAW comments (Appointment of George Lofton)

TO: Bridget Wachtel, Village Manager
FROM: Scott Bordui, Finance Director
DATE: November 2, 2020
SUBJECT: 2020 Tax Levy Estimate



FLOSSMOOR

The Village's 2020 tax levy calendar which was established back in September listed the November 2, 2020 Board Meeting as the date to discuss and formally establish the estimated 2020 tax levy. Adoption of an estimated levy at the November 2 meeting will allow the Village to approve the final levy at the December 7, 2020 Board Meeting as set forth in the calendar. The Village will also be required to conduct a public hearing at the December 7 meeting if the total estimated levy is greater than 105% of the 2019 extension. The estimated levy proposed for both the Village and the Library combined result in the total capped levy less than 105% and; therefore, a public hearing will not be required if the estimate is approved. This memo presents discussion of three levy options along with detailed explanations of each levy category. Attached are spreadsheets for each option; one showing the levy totals and one showing the levy category (line) detail. In the case of Option 1, there are three category detail spreadsheets; each prepared with a different approach. Of course, the Board may elect to pursue a different option. Also attached are informational spreadsheets which provide some historical tax levy data.

GENERAL COMMENTS

The 2020 tax levy will be another complex levy due to legislation, Cook County's interpretation of enacted legislation, a new property component without development projects and tax caps. Several general comments regarding the levy are noteworthy before proceeding into the detailed discussion. At last year's meeting, the Board expressed a preference to continue to include prior legislation summaries in the memo.

PA 096-1495 – Pension Reform

A major change impacting the Village that began with the 2011 tax levy is PA 096-1495 commonly known as "pension reform" legislation. The legislation creating sweeping changes impacting police and fire pension funds including a second tier of reduced benefits, changes to the tax levy calculation methods for the minimum levy contribution and penalties for municipalities that do not make the minimum levy contribution.

HB 664 – Property Tax-Tax Sales Registration

HB 664, which began as a bill regarding deposits for tax sales registrations, grew into a complicated piece of legislation with numerous amendments which added to the already overly complex property tax calculations. The legislation impacts the calculation of the homestead and senior exemptions; and, as a consequence the equalized assessed values (EAV) which are needed to calculate property tax bills.

PA 94-976 – Update to PTELL

PA 94-976 (SB 1682) was passed effective for all referenda (and levies) held after March 21, 2006. Not only did PA 94-976 impact the wording of our November 7, 2006 referendum question, it impacted the tax levy itself. PA 94-976 eliminated referendum imposed ceilings on the 3 levy lines subject to ceilings (corporate, police & fire) and allowed those ceilings to go to the statutory maximums. However, PA 94-976 did not allow for a corresponding increase in the total cap so the ceiling increases provided limited benefit. For the Village, this means the corporate ceiling is at 43.75 cents and the police and fire ceilings are at 60 cents; amounts that the Village first reached in the 2012 levy extension for corporate and police and in 2013 for fire due to declining property values in the Village. The Cook County Clerk implemented PA 94-976 with the 2006 levy. Tax caps in recent years due; in part, to EAV fluctuations have since forced the levies below the ceilings.

PA 93-0689-Fire Pension Benefit Enhancements

Effective July 1, 2004 PA 93-0689 (HB 599) became law. PA 93-0689 provided for enhancements to fire pension benefits. The bill included a provision to exclude from tax caps the increase in the fire pension tax levy that occurred as a result of PA 93-0689. The law also requires the Fire Pension fund to obtain an actuary report that discloses the total tax levy as well as the portion of the levy related to PA 93-0689. The Village's obtained the disclosure from its actuary for the 2020 levy. The fire pension tax levy for 2020 is presented in two components: Capped and Not Capped.

PA 93-0715 (Now PA 95-0644) – Assessment Caps

PA 93-0715 was passed effective for three years (2004-2006) and provided a measure where assessment increases would be capped at 7% annually. Part of HB 644 (now PA 95-0644) extended those caps thru 2009 and; according to the Cook County Assessor's website, again thru 2014 for the South Suburbs in Cook County. I have been unable to obtain any information showing an extension beyond 2014. However, we should continue to assume the County will apply the caps and we will continue to have assessment caps in addition to tax caps. The measure has been adopted by Cook County and, thus, applies to the Village. A simplistic analysis indicates EAV would have to rise to over 236 million to exceed the assessment cap. This amount is well above our 2019 EAV amount of approximately 221 million. The assessment cap is applied on individual homeowner bills and is not part of the tax cap extension calculation. Yet, the law could have impact for the Village in terms of actual collections as compared to the total levy amount.

SB 2575 – Pensions in the Tax Cap Calculation

The Village did attempt in 2010 to promote SB 2575 which would remove the pensions from being subject to tax caps when calculating the levy extension. The Village's efforts ended in committee in Springfield. However, pension reform remains a prominent legislative issue and we should remain advocates to include in reforms the removal of pensions from the tax cap

calculation for non-home rule municipalities.

PA 100-0401 – Exemption Increases

PA 100-0401 increased homeowner's and senior exemptions. The homeowner's exemption went from \$7,000 to \$10,000 while the senior exemption went from \$5,000 to \$8,000. It is difficult to quantify the overall impact on the Village as the exemptions are so individualized to specific taxpayers. However, the Village's overall EAV will be impacted and be lower than it would otherwise be without the exemption increases.

P.A. 101-0610 - Pension Consolidation

P.A. 101-0610 was signed into law on December 18, 2019 and consolidates all investments in downstate police and fire pension funds into two new statewide investment funds; the Police Officers' Pension Investment Fund and the Firefighters' Pension Investment Fund. The legislation was the culmination of the Governor appointed Pension Consolidation Feasibility Task Force in February 2019 whose purpose was to research consolidation of pension funds and conclude with recommendations on consolidation. The essence of P.A. 101-0610 is to consolidate police and fire pension fund assets into two separate new funds; one for police and one for fire. This would effectively consolidate all investments into the two separate funds referenced earlier. It is unclear how benefit payments and actuary, auditing, legal, accounting and consulting services/costs will be handled as much of this appears to remain at the local level. The transition period is to be 30 months meaning the asset transfers need to be in place by July 1, 2022. Much detail remains to be worked out for implementation. The Task Force also recommended additional review to consolidate benefit administration as well. I view the July 1, 2022 date as optimistic. As you will see later in the report, the employer contribution rate for police and fire pension is nearly three and four times; respectively, greater than the employer contribution rate for IMRF; a clear indication of how broken the current system is for the public safety pensions. Attached for reference is a fact sheet produced by IML.

2009 "Market Adjustment" and "10/25 Ordinance"

The County Assessor announced in 2009 that all residential properties not being reassessed in 2009 would receive a downward "market adjustment" to reflect the real estate downturn. As the Village's townships were reassessed in 2008, the Village was subject to the 2009 "market adjustment." Further, the County implemented the "10/25 Ordinance" which was passed by the County Commissioners. The "10/25 Ordinance" states it is effective for the 2009 levy only and dropped the assessment levels to 10% for residential and 25% for commercial. The impact of these actions on the Village's tax levy appears to have been minimal as the initial Assessor reductions were offset by a sizable increase in the State equalization factor. Effectively, the County can reduce assessments as low as it wants, but the State equalization factor will end up keeping Cook County in line with the rest of the State. The Cook County website continues to show the "10/25 Ordinance" as effective for 2009 only. However, the County calculated 2019

tax bills based on the “10/25 Ordinance” and will likely do so again in 2020 and beyond unless challenged. For the purposes of our 2020 levy assumptions, we have utilized our 2019 EAV plus new property.

2019 Equalized Assessed Valuation (EAV)

The Village’s 2019 Equalized Assessed Valuation (EAV) has been determined by the County at \$221,097,215. This precedes 2020 which will be a reassessment year. The 2019 EAV represents a decrease of 6.0% (\$14,145,197) below the 2018 EAV. The decrease in 2019 was a surprise as it followed a decrease in 2018 (3.1%) which was the first decrease in three years; following increases in 2016 (9.5%) and 2017 (15.2%). Prior to 2016 there were five years in a row of decreases (2.5% in 2015, 3.8% in 2014, 6.6% in 2013, 9.4% in 2012 and 21.8% in 2011). As advised in previous years, the 2008 reassessment was artificially high and did not reflect the housing market that has existed since 2008. The 2008 reassessment, in turn, resulted in the 2009 and 2010 EAVs also being artificially high. The reassessments in 2011 and again in 2014 reflected the impact the economy had on housing values during the poor economy that has existed in many recent years. The Village’s EAV declined by nearly 38% in those five years (2011-2015); an impactful decline with financial consequences. The 2016 increase (9.5%) was largely the result of Meijer and the 2017 increase is reflective of increasing property values since the 2014 reassessment. The 2020 reassessment is hard to predict. Other areas reassessed in Cook County in 2018 and 2019 have generally seemed to see lower residential values but higher commercial values. However, recent Village sales data indicates increasing market values during 2020. The State multiplier (equalization factor) for 2019 increased from 2.9109 to 2.9160; an increase of 0.2% which offset the diminished overall EAV. The new property component of the Village EAV for 2019 was only \$455,269 representing 0.2% of the 2019 EAV and a decrease of \$478,495 below 2018 new property.

2019 Tax Rates

The 2019 total Village tax rate of 2.995 represented an increase of 8.6% despite our approval of an increase of 1.4% last fall based on levy dollars. This is an illustration of the idiosyncrasy of the tax cap limiting rate formulas. The numerator in the calculation is generally limited to the prior year extension multiplied by CPI while the denominator is the current year EAV less new property. This means that the numerator actually increased by 2.3% (with CPI limit) while the denominator decreased by 5.8% (EAV growth less new property). The total 2019 tax rate includes debt service on the 2017 G.O. Refunding bonds, the 2013 G.O. bonds and the 2014 G.O. bonds. The debt service component of the total rate was .5113. The Village’s tax rate without debt service and non-capped fire pension was 2.466; an increase of 1.096 above the 2006 referendum approved rate (1.370).

2020 Consumer Price Index

Tax caps will limit the Village to a Consumer Price Index (CPI) of 2.3% for the 2020 tax levy. The tax caps are based on CPI at December 31 of the previous calendar year. The 2.3% CPI is down

from the 2019 CPI of 1.9%. The 2020 CPI is slightly above the 25-year tax cap average of 2.2%. The 2.3% CPI for 2020 follows 2019 at 1.9%, two years (2017 & 2018) in a row with CPI at 2.1% and 2016 at 0.7%. Low CPI in recent years have effectively created a major fiscal challenge with the Village being unable to generate much in the way of new property tax dollars beyond Meijer and the outlot developments. The impact has been especially severe in recent years as low CPI and declining property values hit our tax levies at the same time as large pension increases. The 2021 levy could be even lower as CPI is at 1.4% thus far in 2020.

2018-2020 Projects

There are no components included in the 2020 new property EAV estimate related to development projects. This is the first time in many years the Village has not had a component for new development.

The Center for Dental Excellence at Governor's Highway is not included in new property. The Village's approval of Class 8 actually resulted in a declining EAV and less tax dollars than the pre-project value at the 25% assessment level. The increased assessed value on the property is estimated to be less than the decrease in assessment level down to 10%. Building & Zoning Administrator Scott Bugner advised that Dunkin Donuts has yet to take out a building permit so we could not include a component for that development in 2020.

New Property – Annual Growth

Annual new property growth other than major development projects assumes that 2020 new property growth in the Village occurred at a rate similar to the high year experienced over the last four years adjusted for the most recent monthly Building Department report.

Unlevied Cost Effect

The 2003-2013 levies appear to have been the first since the Village has been subject to tax caps where the Village was unable to levy for all of its cost assumptions due to the caps. This created "unlevied" costs. Unfortunately, even with the 2006 referendum, this trend continued thru the 2013 tax levy due to the corporate, police and fire levies being at their ceilings of 43.75 and 60 cents, respectively. The Village's strategy for the 2003-2013 levies was to select an approach of allocating these costs by reducing the levies of the Capped-Ceiling lines. The total "unlevied" costs for the 11 tax levies (2003-2013) were \$7,471,064; an amount the Village could have raised without increasing its tax rate exclusive of the referendum and ceiling increments had it not been for the tax cap formulas. With the 2018 levy, the unlevied cost effect returned at an amount of \$364,117 and continued in 2019 in an amount of \$302,130. Unfortunately, the 2020 tax levy has also resulted in unlevied costs in the amount of \$167,926. With the 2020 tax levy added, the total unlevied costs for 2003-2013 and 2018-2020 will be \$8,305,237. This

effect returned in 2018, 2019 and 2020 after four years in a row (2014-2017) when ups and downs in EAV caused corporate, police and fire levies to all reach their ceilings while Non-Ceiling lines were allowed to receive “loss and cost” in addition to the approved levy. Further, the Village filed a reduction resolution to instruct the County Clerk on how to allocate reductions if the total tax levy exceeded the tax cap calculations. The reduction resolution has contributed to police and fire pension collections being less than the actuary required contribution in the last two years. As a result, I will be reconsidering whether to continue this strategy for 2020. The Village, since the creation of tax caps, has always tried to estimate its new property growth aggressively so as to keep the levy maximized within the cap.

LEVY OPTIONS

Option 1

Option 1 was calculated in a manner consistent with past Village strategy which has been to maximize the total levy. The Village had historically until the 2003 levy been able to build its savings and fund balance for the Finance and Facilities Plan largely through its tax levy strategy. Economic pressures affecting the 2003-2006 levies impacted the prior strategy as the tax levy had become essential to the Village’s operating budget as opposed to the Finance and Facilities Plan (FFP). These pressures were no longer present for the 2007 and 2008 (FY 10 budget) levies as a result of the referendum; but, due, in part, to recent low tax cap CPI, EAV declines and large pension increases, levy pressures returned for the 2009-2019 levies and will be present again for the 2020 levy and FY 22 budget.

In 2014-2017 and as recently as 2002 before that, the cost assumptions used for levy calculations did not support a “maximized” levy. In order to maximize the levy, the Village allocated additional dollars to the Police Pension and Fire Pension levies in an effort to increase the funding percentages of those pension funds. For 2020, the Village is in the same situation it experienced in the 2003-2013 and 2018-2019 levies with the unlevied cost effect. The Village will need to reduce the total cost assumption amounts by allocating “unlevied” costs to the individual levy line items. For 2020, the total amount of “unlevied” costs to allocate is \$167,926. Unlevied costs in 2003-2013 and 2018-2020 have ranged from \$27,615 to \$1,288,487.

When the new property with no development project amounts are added to the CPI (2.3%) the result is a total increase in the Village levy of 1.44%. The percentage increase of the capped portion of the levy is 2.61%. The Debt Service levy (\$1,086,655 for 2020 levy) represents the repayments of the 2017 G.O. Refunding bond issue which refinanced the 2009 G.O. refunding bonds/ 2002 library construction bond issue authorized by voter referendum in March 2002, the \$3.47 million 2013 G.O. water main improvement bond issue and the \$3.81 million 2014

G.O. water main improvement bond issue. The 2013 and 2014 G.O. issues compose the \$7.28 million series approved by voter referendum in November 2012. The Village gained significant savings with both refunding bond issues which taxpayers began to fully realize with the 2010 levy for the 2009 refunding and immediately in the 2017 levy for the 2017 refunding (original 2002 library bond issue). The Village obtained low interest rates of 2.54% and 3.20% on the 2013 G.O. bond issue and 2014 G.O. bond issue, respectively. 2020 is the final levy for the 2017 refunding. Also, keep in mind the percentage increase is based on dollars; the rate itself will likely change at a different percentage depending on the 2020 EAV. A further consideration is that the Library Board adopted a levy largely consistent with the approach of Option 1. As the Library will have its own limiting rate calculation, the Library levy will not impact the effect of tax caps on the Village.

Three approaches are presented within Option 1 for allocating the “unlevied” costs. Option 1-Approach 1 reduces all Village Capped levy lines proportionately. This approach spreads the costs out to all levy lines, but will result in under funding of Capped-Non-Ceiling lines which are tied into specific direct costs (i.e. pensions). Option 1-Approach 2 reduces the Capped-Non-Ceiling lines proportionately while not reducing the Capped-Ceiling lines at all. This approach keeps the Capped-Ceiling lines at amounts where those lines can be applied as close to the full amount of the Village’s EAV as possible, but will result in insufficient funding of Capped-Non-Ceiling lines which are tied into specific direct costs. Option 1-Approach 3 reduces the Capped-Ceiling lines proportionately while not reducing Capped-Non-Ceiling lines at all. This approach allows for full funding of the lines tied directly into specific costs, but causes the Capped-Ceiling lines to be below the full amount available based on the Village’s EAV.

Option 2

Option 2 is presented mainly as a disclosure item and is not, in fact, an option that can be selected. The Option 2 disclosure shows the amount the Village would need to levy to fully cover all of its cost assumptions including allowing the Capped-Ceiling lines to access the full amount of the Village’s EAV. Option 2, if allowed, would result in an increase in the total Village levy of 3.97%.

Option 3

Option 3 is presented to illustrate a zero increase levy. In order to pass a levy which does not increase dollar based taxes, Option 3 reduces actual cost assumptions proportionately by \$310,313 among all the capped levy category line items. Option 3 would also not capture any dollars generated from any new property.

LEVY CATEGORIES

In evaluating the 2020 levy estimate and options, it is important to comprehend the assumptions/methodology used for each levy category. Explanations of each levy category are

as follows:

General Fund-Capped Subject To Ceiling

The Corporate, Police Protection, and Fire Protection levies are the three Village levies which are subject to ceiling amounts. Legislation specific to Cook County requires that the ceiling rates applied to determine the maximum levy amounts are based on the lesser of the Village's prior year EAV plus/minus new property, annexed property, recovered TIF increment value, and disconnected property or the current year EAV. From 2011-2015 with the large declines in EAV, the corporate and police levies both reached their ceilings in 2012 with fire reaching its ceiling in 2013. However, the EAV increases in 2016 and 2017 forced the capped ceiling lines to be below the ceiling rates allowed by statute. The EAV declines in 2018 and 2019 did not help the capped ceiling lines recover to statutory allowed levels. The projected 2020 EAV utilized in the 2020 tax levy estimate for the ceiling lines is the estimated 2020 EAV (same amount as 2019 EAV plus new property growth). This assumption results in cost assumptions exceeding total tax cap limits. The estimate represents a range of decreases of 1.03%-1.42% in Option 1-Approach 1, increases of 1.57%-1.94% in Options 1-Approach 2 and 2, decreases of 2.83%-3.01% in Option 1-Approach 3 and 3.54%-3.96% in Option 3.

As discussed in recent years, the overall impact of declining EAV on the Village over the 2011-2016 and 2018-2019 levies especially hits hard the corporate, police protection and fire protection levies. The 2019 levy and estimated 2020 levy leave these levies far short of the ceilings. In fact, we actually have to decrease the levies in 2020 relative to the 2019 extension. Based on the 2020 estimated levy, the corporate levy is down to revenue levels just below 2006 while the police protection is just below the 2011 level and the fire protection levy will be just below 2018 level. At the same time of these EAV and revenue declines, costs in the Village's General Fund budget have increased over these intervening time periods creating a tax levy revenue and General Fund expenditure structure trend that has had a major impact on the Village's finances. The trend cannot be sustained much longer in the short-term and not at all over the long-term.

General Fund-Capped Not Subject To Ceiling

The Village levies in the General Fund to pay for its coverage costs for both workers compensation and property and liability insurance, to pay for its audit costs, and to pay for employer contributions for Social Security, Medicare, and IMRF Pension. The five levies apply to the total tax cap, but are not subject to individual levy ceilings.

Options 1-Approach 3 and 2 provide for full funding of the estimated insurance costs which the Village incurs through its membership in the Intergovernmental Risk Management Agency (IRMA). The Village's estimated preliminary 2021 IRMA premium calls for a 0.7% increase which is estimated to be due to an increase in the Village's still large debit (addition) experience modifier and to a flat IRMA contribution rate due to IRMA utilizing its rate stabilization fund.

The use of the fund does make IRMA rates artificially low this year and could result in a large increase in a future year. These increases will be offset by the availability of a surplus credit. A credit of \$57,253 (as compared to \$98,757 last year) will be applied to the Village's premium which still results in an overall increase as the credit is much lower than last year. Deductible costs are also included in the levy estimates. It is notable that the Village's levy for 2020 is only \$38,451 more than it was in 1998 (\$216,883); the year the Village joined IRMA. The 2020 levy also reflects a reallocation as advised by IRMA in the split between workers compensation and liability levy lines from 60/40 to 50/50. The overall effect on the tax levy is an increase of 17.18% in the combined insurance levy lines.

Options 1-Approach 3 and 2 also provide for full funding of estimated audit costs. The 2020 levy includes the impact of the GATA mandate and GASB 75 implementation/valuation which for FY 20 was a full valuation year as opposed to an update year. The overall effect on the audit tax levy is an increase of 5.96%.

The Village maintains separate expenditure accounts in the General Fund to account for payment of required employer contributions for Social Security, Medicare, and IMRF Pension. Relative to these employer contributions, there are two levy categories: one for Social Security/Medicare and one for IMRF. The Village also utilizes the Water and Sewer Fund to pay a portion of the Village's costs. Options 1-Approach 3 and 2 are based on the Water and Sewer Fund's actual percentages of costs which are anticipated to be 21% for Social Security/Medicare and 28% IMRF for 2020. The Water and Sewer fund percentages for Social Security/Medicare and IMRF remained flat at 21% and increased from 27%, in 2019, respectively. The effect of the Water and Sewer Fund paying its actual percentages, new personnel positions added or filled in FY 20 and recent years and other increased personnel costs all contribute to the Social Security/Medicare levy increasing by 2.22%. While these factors impacted the IMRF levy, the Village's IMRF rate will decrease from 11.55% to 11.41% for 2021. As a reminder changes in IMRF assumptions made 2019 artificially low so there was a large increase in 2020. IMRF did advise us that the 2019 rate was a one-time low due to adjustments related to the assumption changes and would return to normal levels in 2020. The 2021 rate is also at a "normal" level. Our 2018 rate was \$11.23; comparable to the 2021 rate.

Option 1-Approach 3 and Option 2 basically provide for full funding of all five levy line item costs. Option 1-Approaches 1 & do not provide for full funding of any of the five levy line item costs. Option 1-Approach 1 provides for proportionate reductions of "unlevied" costs to all levy line items while Option 1-Approach 2 provides for proportionate reduction to the Capped-Non-Ceiling lines first; effectively reducing those levies below their actual costs.

Option 3 does not provide for full funding of any of the five levy line item costs. Under Option 3, all of the levy lines are reduced proportionately to bring the itemized levy within the total levy resulting in smaller increases or decreases from 2019 for the levy lines.

Police Pension-Capped Not Subject To Ceiling

The Police Pension levy applies to the total Village tax cap, but is not subject to individual ceiling. The Police Pension Board approved a levy recommendation in the amount of \$977,263 at its October 14, 2020 meeting. The Board selected from four options presented by an independent enrolled actuary. The minimum levy required by PA 096-1495 is \$765,101. Attached is a letter from Police Pension President Clint Wagner documenting the Pension Board levy recommendation.

The option selected by the Police Pension Board is based on actuary assumptions that are appropriate. The interest rate and salary assumptions selected remained at 7.00% and a graduated 11.0-3.50% scale, respectively. The Police Pension Fund is funded at 60.6%. The Police Pension Board recommended levy represents a 19.5% increase above what was requested in 2019. GASB 67 implemented in FY 15 and GASB 68 implemented in FY 16, mandated revised actuary assumptions the most impactful of which was a change to the RP-2014 Mortality Table (BHCA) using MP-2015 improvement scale which did not adjust for public safety employees, extends life expectancies and carries out to 120 years. For 2020, the RP-2014 table was used again with the generational improvement scale MP-2019. This improvement scale trends toward more reasonableness in the assumptions as it more closely tracks actual statewide experience. The Public Safety mortality table released in 2019 was flawed, did not effectively track actual experience and is expected to be updated before next year. The tax levy increase is due to a year in which investment yield was well underneath its assumptions, a second full year impact of the two additional police officers, the continued impact of state-mandated benefit enhancements granted over recent years and the impact of the FOP contract settlement which concluded in FY 20. For the first time ever, the police pension levy is actually greater than the general corporate levy. The tax levy estimate represents an employer contribution benefit of 36.2% of employee's covered payroll.

The 2020 levy Police Pension Board recommendation represents a larger 20.1% increase as compared to the 2019 extension. Options 1-Approach 3 and Option 2 are based on the Police Pension Board recommendation. Option 1-Approaches 1 & 2 and Option 3 do not provide for full funding of the Police Pension Board recommendation.

Fire Pension-Capped Not Subject To Ceiling

The Fire Pension levy applies to the total Village tax cap, but is not subject to individual ceiling. The Fire Pension Board approved a levy recommendation in the amount of \$363,742 at its October 14, 2020 meeting. Of this amount, \$327,688 is subject to tax caps and \$36,054 is not capped. The Board selected from four options presented by an independent enrolled actuary. The minimum levy required by PA 096-1495 is \$331,035. Attached is a memorandum from Fire Pension President Nicholas Camilli documenting the Pension Board levy recommendation.

The option selected by the Fire Pension Board is based on actuary assumptions that are appropriate. The interest rate and salary assumptions selected remained at 6.0% and a graduated 12.5-3.5% scale, respectively. The Fire Pension Fund is funded at 38.7%. The Fire Pension Board recommended levy represents a 11.3% increase above what was requested in 2019. GASB 67 implemented in FY 15 and GASB 68 implemented in FY 16, mandated revised actuary assumptions the most impactful of which was a change to the RP-2014 Mortality Table (BHCA) using MP-2015 improvement scale which did not adjust for public safety employees, extends life expectancies and carries out to 120 years. For 2020, the RP-2014 table was used again with the generational improvement scale MP-2019. This improvement scale trends toward more reasonableness in the assumptions as it more closely tracks actual statewide experience. The Public Safety mortality table released in 2019 was flawed, did not effectively track actual experience and is expected to be updated before next year. The tax levy increase is due largely to a second full year impact of the two new fire captain positions, a year in which investment yield was less than its assumption and the continued impact of state-mandated benefit enhancements granted over recent years. The tax levy estimate represents an employer contribution benefit of 43.6% of employee's covered payroll.

The 2020 levy recommendation represents a larger 11.5% increase as compared to the 2019 extension. Option 1-Approach 3 and Option 2 are based on the Fire Pension Board recommendation. Option 1-Approaches 1 & 2 and Option 3 do not provide for full funding of the Fire Pension Board recommendation.

Fire Pension-Not Capped

As mentioned in the previous section, \$36,054 of the total levy recommended by the Fire Pension Board is excluded from tax caps due to HB 599. The non-capped portion decreased from 11% to about 10% of the total levy. The Cook County Clerk's office has advised that municipalities should segregate the non-capped amount as a separate levy line.

Public Safety Pensions Impact

For the 2020 levy, the police and fire pensions represent 23.3% of the total capped levy. This percentage has grown from 7.5% in 1996 to 11.2% in 2011 to the 23.3% level for 2020. Conversely, the IMRF percentage of the total capped levy has remained flat; growing from 4.4% in 1996 to 5.0% in 2011 and back down to 4.3% of the 2020 levy. The impact of the nearly tripling of the public safety pensions as a percentage of the total capped levy has hit the general corporate levy especially hard as that levy has dropped as a percentage of the total capped levy from 32.5% in 1996 to 22.6% in 2011 to a level of 17.5% in the 2020 level. This impact has been especially devastating to Flossmoor as a non-home rule community.

Debt Service-Not Capped

The Debt Service levy is not subject to tax cap. The Village last issued new debt in 2017 with the 2017 G.O. Refunding Bond Issue which refinanced the 2009 G.O. Refunding Bonds that

refinanced the original 2002 Library Construction Bond Issue. Also outstanding is the 2013 G.O. Water Main Improvement Bond Issue and the 2014 G.O. Water Main Improvement Bond Issue. The Village Debt Service levy for 2020 includes \$1,086,655 which represents the levy amounts per the bond ordinances. The breakdown of the amount is \$623,150, \$219,155 and \$244,350 for the 2017 G.O. Refunding, the 2013 G.O. bonds and the 2014 G.O. Bonds, respectively.

As a reminder, the Village achieved a significant savings with the 2017 refunding bond issue with the total net savings over the entire remaining life of the bonds at \$84,931; a direct savings to the taxpayers.

There is not an abatement from excess accumulations for the 2020 levy which will be the final levy collected to repay the 2002/2009/2017 G.O. bond issue, the 9th levy to repay the 2013 G.O. bond issue and the 7th levy to repay the 2014 G.O. bond issue. There was no abatement generated on the 2002/2009/2017 G.O. bond issue, 2013 G.O. bond issue or 2014 G.O. bond issue. The payments for all three bond issues are due in June and December 2021. The Debt Service Fund will likely generate future additional excess accumulations which can be used for further abatements.

Flossmoor Public Library-Capped Subject To Ceiling

The Library levy, although separated for tax cap purposes, still must be ultimately approved by the Village Board. The Library Fund levy category is subject to a rate ceiling in the same manner as applied to the Village under the Cook County specific legislation discussed earlier in this memo. The Library has submitted documentation of its levy recommendation originally approved by the Library Board at its meeting on October 13, 2020. A total levy of \$1,460,268 is recommended for the Library levy; an increase of 2.56% over 2019. The Library Fund levy (the capped subject to ceiling portion of the levy) was \$1,334,836; an increase of 2.59%.

Flossmoor Public Library-Capped Not Subject To Ceiling

Library employer costs for Social Security/Medicare and IMRF Pension are not included in the Village's similar levy categories. The Library levies two categories: one for Social Security/Medicare and one for IMRF. The Library has submitted documentation of its levy recommendation originally approved by the Library Board at its meeting on October 13, 2020. A levy of \$54,698 was approved for Social Security/Medicare and \$70,734 was approved for IMRF; a decrease below 2019 of 4.48% and increase above 2019 of 8.08%, respectively. Attached is correspondence from Administrative Librarian Jamie Paicely informing the Village of the Library 2020 levy.

RECOMMENDATION

Should the Village Board desire to continue its past tax levy strategy, the recommended option would be Option 1-Approach 3. The estimated impact of Option 1 to a taxpayer whose home has a market value of \$200,000 would be an increase of around \$17. Attached is a spreadsheet which shows the estimated impact at different market values. A second spreadsheet is attached showing the taxpayer impact based just on the capped levy without the debt service reduction and abatements.

BOARD ACTION NEEDED

Please place discussion and approval of the 2020 tax levy estimate on the November 2, 2020 Board Meeting agenda. Specific Board action needed on November 2 will be to select and adopt a tax levy estimate option.

OPTION 1
2020 TAX LEVY ESTIMATE

10/21/2020

Entity	2019 Extension	2020 Estimated Levy	Increase/ (Decrease)	% Increase (Decrease)
<u>Village of Flossmoor</u>				
2019 Extension		\$5,452,025		
CPI Increase (2.3%)		125,397		
Plus: Unlevied Costs		167,926		
Less: Reduction For Tax Caps		(167,926)		
New Property-Projects		-		
New Property		16,990		
Total Village-Capped	\$5,452,025	\$5,594,412	\$142,387	2.61%
Fire Pension-Not Capped	\$39,257	\$36,054	(\$3,203)	-8.16%
Debt Service	1,130,580	1,086,655		
Less: Abatement	-	-		
Total Village-Debt Service	\$1,130,580	\$1,086,655	(\$43,925)	-3.89%
Total Village Levy	\$6,621,862	\$6,717,121	\$95,259	1.44%
<u>Flossmoor Public Library</u>				
2019 Extension		\$1,423,866		
CPI Increase (2.3%)		32,749		
New Property/NP Projects		3,653		
Total Library Levy	\$1,423,866	1,460,268	\$36,402	2.56%
Total Levy	\$8,045,728	\$8,177,389	\$131,661	1.64%

Assumptions:

- 2.3% CPI will be Cap rate for 2020 Levy
- '20 new property assumes same rate as 2019 levy (accelerated by 24.6% per Bldg Dept report)
- '20 estimated EAV based on 19 EAV plus new property (16,990) plus new property for new projects (0)
- '20 estimate does not include loss and cost amounts which are added by County at 5% for debt service and 3% for other levies below the maximum rate
- Debt service levy at \$1,086,655 per 17 ref G.O., 13 G.O. & 14 G.O. bond ordinances (17 - \$623,150; 13 - \$219,155; 14 - \$244,350)
- Debt service abatement at \$0 (17 - \$0; 13 - \$0; 14-\$0)
- Non-capped line established with '04 levy for portion of fire pension levy due to HB 599 (PA 93-0689)
- Tax caps create \$167,926 in unlevied costs; 3 approaches to decreasing itemized levies for unlevied costs: 1) Proportionate to all lines 2) Proportionate to non-ceiling lines only 3) Proportionate to ceiling lines only.

TotLevOpt1

OPTION 1-APPROACH 1
2020 TAX LEVY ESTIMATE

10/21/2020

<u>ENTITY</u>	2019	2020		%
<u>Fund</u>	<u>Extension</u>	<u>Estimated Levy</u>	<u>Increase/ (Decrease)</u>	<u>Increase (Decrease)</u>
<u>VILLAGE OF FLOSSMOOR</u>				
<u>General-Capped Ceiling</u>				
Corporate	\$954,831	\$941,235	(\$13,596)	-1.42%
Police Protection	1,304,740	1,291,364	(13,376)	-1.03%
Fire Protection	1,304,740	1,291,364	(13,376)	-1.03%
<u>General-Capped Non-Ceiling</u>				
Workers Compensation	130,737	124,308	(6,429)	-4.92%
Liability Insurance	87,159	124,308	37,149	42.62%
Audit	36,739	37,250	511	1.39%
Social Security	288,331	286,346	(1,985)	-0.69%
IMRF	244,117	231,909	(12,208)	-5.00%
<u>Police Pension-Capped Non-Ceiling</u>				
Police Pension	813,611	948,716	135,105	16.61%
<u>Fire Pension-Capped Non-Ceiling</u>				
Fire Pension	287,020	317,612	30,592	10.66%
Total Village-Capped	\$5,452,025	\$5,594,412	\$142,387	2.61%
<u>Fire Pension-Not Capped</u>				
	\$ 39,257	\$ 36,054	(\$3,203)	-8.16%
Debt Service	1,130,580	1,086,655	(43,925)	-3.89%
Less: Abatement	-	-	-	
Total Village-Debt Service	\$1,130,580	\$1,086,655	(\$43,925)	-3.89%
TOTAL VILLAGE	\$6,621,862	\$6,717,121	\$95,259	1.44%
<u>FLOSSMOOR PUBLIC LIBRARY</u>				
<u>Library-Capped Ceiling</u>				
Library	\$1,301,158	\$1,334,836	\$33,678	2.59%
<u>Library-Capped Non-Ceiling</u>				
Social Security-Library	57,264	54,698	(2,566)	-4.48%
IMRF-Library	65,444	64,900	(544)	-0.83%
TOTAL LIBRARY	\$1,423,866	\$1,454,434	\$30,568	2.15%
Total Levy	\$8,045,728	\$8,171,555	\$125,827	1.56%

Assumptions:

Ceilings applied to estimated 20 EAV (lesser of 19 EAV + NP or estimated 20 EAV)

Worker's comp/liability lines based on preliminary 2021 premium; levy includes deductible costs

Water/Sewer Fund pay full share of its Social Security/Medicare & IMRF costs (21% & 28%)

Police and Fire Pension done under pre-PA096-1495 reform method (entry age cost) with 21 yr amortization to fully fund by 2040; minimum levies per PA096-1495: Police \$765,101; Fire \$327,688

IMRF also reflects rate decrease from 11.55 to 11.41

Debt service at \$1,086,655 per bond ordinances (17 - \$623,150; 13 - \$219,155; 14 - \$244,350)

Debt service abatement at \$0 (17 - \$0; 13 - \$0; 14 - \$0)

Does not fund actual cost assumptions

All Village Capped levies reduced proportionately by \$167,926 to account for unlevied costs created due to tax caps
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Attachment: Agenda 2020-11-2 (2020 Tax Levy Estimate)

OPTION 1-APPROACH 2
2020 TAX LEVY ESTIMATE

10/21/2020

<u>ENTITY</u>	2019	2020	Increase/	%
<u>Fund</u>	<u>Extension</u>	<u>Levy</u>	<u>(Decrease)</u>	<u>Increase</u>
<u>VILLAGE OF FLOSSMOOR</u>				
<u>General-Capped Ceiling</u>				
Corporate	\$954,831	\$969,782	\$14,951	1.57%
Police Protection	1,304,740	1,329,987	25,247	1.94%
Fire Protection	1,304,740	1,329,987	25,247	1.94%
<u>General-Capped Non-Ceiling</u>				
Workers Compensation	130,737	117,591	(13,146)	-10.06%
Liability Insurance	87,159	117,591	30,432	34.92%
Audit	36,739	35,570	(1,169)	-3.18%
Social Security	288,331	271,232	(17,099)	-5.93%
IMRF	244,117	220,154	(23,963)	-9.82%
<u>Police Pension-Capped Non-Ceiling</u>				
Police Pension	813,611	900,019	86,408	10.62%
<u>Fire Pension-Capped Non-Ceiling</u>				
Fire Pension	287,020	302,499	15,479	5.39%
Total Village-Capped	\$5,452,025	\$5,594,412	\$142,387	2.61%
Fire Pension-Not Capped	\$ 39,257	\$ 36,054	(\$3,203)	-8.16%
Debt Service	1,130,580	1,086,655	(43,925)	-3.89%
Less: Abatement	-	-	-	
Total Village-Debt Service	\$1,130,580	\$1,086,655	(\$43,925)	-3.89%
TOTAL VILLAGE	\$6,621,862	\$6,717,121	\$95,259	1.44%
<u>FLOSSMOOR PUBLIC LIBRARY</u>				
<u>Library-Capped Ceiling</u>				
Library	\$1,301,158	\$1,334,836	\$33,678	2.59%
<u>Library-Capped Non-Ceiling</u>				
Social Security-Library	57,264	54,698	(2,566)	-4.48%
IMRF-Library	65,444	70,734	5,290	8.08%
TOTAL LIBRARY	\$1,423,866	\$1,460,268	\$36,402	2.56%
Total Levy	\$8,045,728	\$8,177,389	\$131,661	1.64%

Assumptions:

Ceilings applied to estimated 20 EAV (lesser of 19 EAV + NP or estimated 20 EAV)
 Worker's comp/liability lines based on preliminary 2021 premium; levy includes deductible costs
 Water/Sewer Fund pay full share of its Social Security/Medicare & IMRF costs (21% & 28%)
 Police and Fire Pension done under pre-PA096-1495 reform method (entry age cost) with 21 yr amortization
 to fully fund by 2040; minimum levies per PA096-1495: Police \$765,101; Fire \$327,688
 IMRF also reflects rate decrease from 11.55 to 11.41
 Debt service at \$1,086,655 per bond ordinances (17 - \$623,150; 13 - \$219,155; 14 - \$244,350)
 Debt service abatement at \$0 (17 - \$0; 13 - \$0; 14 - \$0)
 Does not fund actual cost assumptions

All Village Capped Non-Ceiling levies reduced proportionately by \$167,926 to account for unlevied costs created due to tax caps

OPTION 1-APPROACH 3
2020 TAX LEVY ESTIMATE

10/21/2020

<u>ENTITY</u>	2019	2020		%
<u>Fund</u>	<u>Extension</u>	<u>Estimated Levy</u>	<u>Increase/ (Decrease)</u>	<u>Increase (Decrease)</u>
<u>VILLAGE OF FLOSSMOOR</u>				
<u>General-Capped Ceiling</u>				
Corporate	\$954,831	\$926,122	(\$28,709)	-3.01%
Police Protection	1,304,740	1,267,854	(36,886)	-2.83%
Fire Protection	1,304,740	1,267,854	(36,886)	-2.83%
<u>General-Capped Non-Ceiling</u>				
Workers Compensation	130,737	127,667	(3,070)	-2.35%
Liability Insurance	87,159	127,667	40,508	46.48%
Audit	36,739	38,929	2,190	5.96%
Social Security	288,331	294,742	6,411	2.22%
IMRF	244,117	238,626	(5,491)	-2.25%
<u>Police Pension-Capped Non-Ceiling</u>				
Police Pension	813,611	977,263	163,652	20.11%
<u>Fire Pension-Capped Non-Ceiling</u>				
Fire Pension	287,020	327,688	40,668	14.17%
Total Village-Capped	\$5,452,025	\$5,594,412	\$142,387	2.61%
<u>Fire Pension-Not Capped</u>				
	\$ 39,257	\$ 36,054	(\$3,203)	-8.16%
Debt Service	1,130,580	1,086,655	(43,925)	-3.89%
Less: Abatement	-	-	-	
Total Village-Debt Service	\$1,130,580	\$1,086,655	(\$43,925)	-3.89%
TOTAL VILLAGE	\$6,621,862	\$6,717,121	\$95,259	1.44%
<u>FLOSSMOOR PUBLIC LIBRARY</u>				
<u>Library-Capped Ceiling</u>				
Library	\$1,301,158	\$1,334,836	\$33,678	2.59%
<u>Library-Capped Non-Ceiling</u>				
Social Security-Library	57,264	54,698	(2,566)	-4.48%
IMRF-Library	65,444	70,734	5,290	8.08%
TOTAL LIBRARY	\$1,423,866	\$1,460,268	\$36,402	2.56%
Total Levy	\$8,045,728	\$8,177,389	\$131,661	1.64%

Assumptions:

Ceilings applied to estimated 20 EAV (lesser of 19 EAV + NP or estimated 20 EAV)

Worker's comp/liability lines based on preliminary 2021 premium; levy includes deductible costs

Water/Sewer Fund pay full share of its Social Security/Medicare & IMRF costs (21% & 28%)

Police and Fire Pension done under pre-PA096-1495 reform method (entry age cost) with 21 yr amortization to fully fund by 2040; minimum levies per PA096-1495: Police \$765,101; Fire \$327,688

IMRF also reflects rate decrease from 11.55 to 11.41

Debt service at \$1,086,655 per bond ordinances (17 - \$623,150; 13 - \$219,155; 14 - \$244,350)

Debt service abatement at \$0 (17 - \$0; 13 - \$0; 14 - \$0)

Does not fund actual cost assumptions

All Village Capped Ceiling levies reduced proportionately by \$167,926 to account for unlevied costs created due to tax caps; funds actual costs of Capped Non-Ceiling levies
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OPTION 2
2020 TAX LEVY ESTIMATE

10/21/2020

<u>Entity</u>	<u>2019 Extension</u>	<u>2020 Estimated Levy</u>	<u>Increase/ (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>Village of Flossmoor</u>				
2019 Extension		\$5,452,025		
CPI Increase (2.3%)		125,397		
Plus: Unlevied Costs		167,926		
New Property-Projects		0		
New Property		16,990		
Total Village-Capped	\$5,452,025	\$5,762,338	\$310,313	5.69%
Fire Pension-Not Capped	\$39,257	\$36,054	(\$3,203)	-8.16%
Debt Service	1,130,580	1,086,655		
Less: Abatement	-	-		
Total Village-Debt Service	\$1,130,580	\$1,086,655	(\$43,925)	-3.89%
Total Village Levy	\$6,621,862	\$6,885,047	\$263,185	3.97%
<u>Flossmoor Public Library</u>				
2019 Extension		\$1,423,866		
CPI Increase (2.3%)		32,749		
New Property/NP Projects		3,653		
Total Library Levy	\$1,423,866	1,460,268	\$36,402	2.56%
Total Levy	\$8,045,728	\$8,345,315	\$299,587	3.72%

Assumptions:

- 2.3% CPI will be Cap rate for 2020 Levy
- '20 new property assumes same rate as 2019 levy (accelerated by 24.6% per Bldg Dept report)
- '20 estimated EAV based on 19 EAV plus new property (16,990) plus new property for new projects (0)
- '20 estimate does not include loss and cost amounts which are added by County at 5% for debt service and 3% for other levies below the maximum rate
- Debt service levy at \$1,086,655 per 17 ref G.O., 13 G.O. & 14 G.O. bond ordinances (17 - \$623,150; 13 - \$219,155; 14 - \$244,350)
- Debt service abatement at \$0 (17 - \$0; 13 - \$0; 14-\$0)
- Non-capped line established with '04 levy for portion of fire pension levy due to HB 599 (PA 93-0689)
- Represents actual costs assumptions
- Levy exceeds tax cap by \$310,313; option cannot be selected

TotLevOpt2

OPTION 2
2020 TAX LEVY ESTIMATE

10/21/2020

<u>ENTITY</u>	2019	2020		%
<u>Fund</u>	<u>Extension</u>	<u>Estimated</u>	<u>Increase/</u>	<u>Increase</u>
		<u>Levy</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>VILLAGE OF FLOSSMOOR</u>				
<u>General-Capped Ceiling</u>				
Corporate	\$954,831	\$969,782	\$14,951	1.57%
Police Protection	1,304,740	1,329,987	25,247	1.94%
Fire Protection	1,304,740	1,329,987	25,247	1.94%
<u>General-Capped Non-Ceiling</u>				
Workers Compensation	130,737	127,667	(3,070)	-2.35%
Liability Insurance	87,159	127,667	40,508	46.48%
Audit	36,739	38,929	2,190	5.96%
Social Security	288,331	294,742	6,411	2.22%
IMRF	244,117	238,626	(5,491)	-2.25%
<u>Police Pension-Capped Non-Ceiling</u>				
Police Pension	813,611	977,263	163,652	20.11%
<u>Fire Pension-Capped Non-Ceiling</u>				
Fire Pension	287,020	327,688	40,668	14.17%
Total Village-Capped	\$5,452,025	\$5,762,338	\$310,313	5.69%
<u>Fire Pension-Not Capped</u>				
	\$ 39,257	\$ 36,054	(\$3,203)	-8.16%
Debt Service	1,130,580	1,086,655	(43,925)	-3.89%
Less: Abatement	-	-	-	
Total Village-Debt Service	\$1,130,580	\$1,086,655	(\$43,925)	-3.89%
TOTAL VILLAGE	\$6,621,862	\$6,885,047	\$263,185	3.97%
<u>FLOSSMOOR PUBLIC LIBRARY</u>				
<u>Library-Capped Ceiling</u>				
Library	\$1,301,158	\$1,334,836	\$33,678	2.59%
<u>Library-Capped Non-Ceiling</u>				
Social Security-Library	57,264	54,698	(2,566)	-4.48%
IMRF-Library	65,444	70,734	5,290	8.08%
TOTAL LIBRARY	\$1,423,866	\$1,460,268	\$36,402	2.56%
Total Levy	\$8,045,728	\$8,345,315	\$299,587	3.72%

Assumptions:

Ceilings applied to estimated 20 EAV (lesser of 19 EAV + NP or estimated 20 EAV)
 Worker's comp/liability lines based on preliminary 2021 premium; levy includes deductible costs
 Water/Sewer Fund pay full share of its Social Security/Medicare & IMRF costs (21% & 28%)
 Police and Fire Pension done under pre-PA096-1495 reform method (entry age cost) with 21 yr amortization
 to fully fund by 2040; minimum levies per PA096-1495: Police \$765,101; Fire \$327,688
 IMRF also reflects rate decrease from 11.55 to 11.41
 Debt service at \$1,086,655 per bond ordinances (17 - \$623,150; 13 - \$219,155; 14 - \$244,350)
 Debt service abatement at \$0 (17 - \$0; 13 - \$0; 14 - \$0)
 Represents actual cost assumptions

Option not possible due to tax caps creating \$167,926 in costs that cannot be levied

OPTION 3
2020 TAX LEVY ESTIMATE

10/21/2020

Entity	2019 Extension	2020 Estimated Levy	Increase/ (Decrease)	% Increase (Decrease)
<u>Village of Flossmoor</u>				
2019 Extension		\$5,452,025		
CPI Increase (2.3%)		125,397		
Plus: Unlevied Costs		167,926		
New Property-Projects		-		
New Property		16,990		
Less: Reduction to -0- Increase		(310,313)		
Total Village-Capped	\$5,452,025	\$5,452,025	(\$0)	0.00%
Fire Pension-Not Capped	\$39,257	\$36,054	(\$3,203)	-8.16%
Debt Service	1,130,580	1,086,655		
Less: Abatement	-	-		
Total Village-Debt Service	\$1,130,580	\$1,086,655	(\$43,925)	-3.89%
Total Village Levy	\$6,621,862	\$6,574,734	(\$47,128)	-0.71%
<u>Flossmoor Public Library</u>				
2019 Extension		\$1,423,866		
CPI Increase (2.3%)		32,749		
New Property/NP Projects		3,653		
Total Library Levy	\$1,423,866	1,460,268	\$36,402	2.56%
Total Levy	\$8,045,728	\$8,035,002	(\$10,726)	-0.13%

Assumptions:

- 2.3% CPI will be Cap rate for 2020 Levy
- '20 new property assumes same rate as 2019 levy (accelerated by 24.6% per Bldg Dept report)
- '20 estimated EAV based on 19 EAV plus new property (16,990) plus new property for new projects (0)
- '20 estimate does not include loss and cost amounts which are added by County at 5% for debt service and 3% for other levies below the maximum rate
- Debt service levy at \$1,086,655 per 17 ref G.O., 13 G.O. & 14 G.O. bond ordinances (17 - \$623,150; 13 - \$219,155; 14 - \$244,350)
- Debt service abatement at \$0 (17 - \$0; 13 - \$0; 14-\$0)
- Non-capped line established with '04 levy for portion of fire pension levy due to HB 599 (PA 93-0689)
- Levy reduced so capped levy increases by \$0
- Levy does not fully fund all costs with ceiling lines at ceiling rates
- All capped levies reduced proportionately so that levy does not increase

TotLevOpt3

OPTION 3
2020 TAX LEVY ESTIMATE

10/21/2020

<u>ENTITY</u>	2019	2020		%
<u>Fund</u>	<u>Extension</u>	<u>Estimated Levy</u>	<u>Increase/ (Decrease)</u>	<u>Increase (Decrease)</u>
<u>VILLAGE OF FLOSSMOOR</u>				
<u>General-Capped Ceiling</u>				
Corporate	\$954,831	\$917,029	(\$37,802)	-3.96%
Police Protection	1,304,740	1,258,615	(46,125)	-3.54%
Fire Protection	1,304,740	1,258,615	(46,125)	-3.54%
<u>General-Capped Non-Ceiling</u>				
Workers Compensation	130,737	121,461	(9,276)	-7.10%
Liability Insurance	87,159	121,461	34,302	39.36%
Audit	36,739	35,826	(913)	-2.49%
Social Security	288,331	279,226	(9,105)	-3.16%
IMRF	244,117	226,213	(17,904)	-7.33%
<u>Police Pension-Capped Non-Ceiling</u>				
Police Pension	813,611	924,510	110,899	13.63%
<u>Fire Pension-Capped Non-Ceiling</u>				
Fire Pension	287,020	309,069	22,049	7.68%
Total Village-Capped	\$5,452,025	\$5,452,025	\$0	0.00%
<u>Fire Pension-Not Capped</u>				
	\$ 39,257	\$ 36,054	(\$3,203)	-8.16%
Debt Service	1,130,580	1,086,655	(43,925)	-3.89%
Less: Abatement	-	-	-	
Total Village-Debt Service	\$1,130,580	\$1,086,655	(\$43,925)	-3.89%
TOTAL VILLAGE	\$6,621,862	\$6,574,734	(\$47,128)	-0.71%
<u>FLOSSMOOR PUBLIC LIBRARY</u>				
<u>Library-Capped Ceiling</u>				
Library	\$1,301,158	\$1,334,836	\$33,678	2.59%
<u>Library-Capped Non-Ceiling</u>				
Social Security-Library	57,264	54,698	(2,566)	-4.48%
IMRF-Library	65,444	70,734	5,290	8.08%
TOTAL LIBRARY	\$1,423,866	\$1,460,268	\$36,402	2.56%
Total Levy	\$8,045,728	\$8,035,002	(\$10,726)	-0.13%

Assumptions:

Ceilings applied to estimated 20 EAV (lesser of 19 EAV + NP or estimated 20 EAV)

Worker's comp/liability lines based on preliminary 2021 premium; levy includes deductible costs

Water/Sewer Fund pay full share of its Social Security/Medicare & IMRF costs (21% & 28%)

Police and Fire Pension done under pre-PA096-1495 reform method (entry age cost) with 21 yr amortization to fully fund by 2040; minimum levies per PA096-1495: Police \$765,101; Fire \$327,688

IMRF also reflects rate decrease from 11.55 to 11.41

Debt service at \$1,086,655 per bond ordinances (17 - \$623,150; 13 - \$219,155; 14 - \$244,350)

Debt service abatement at \$0 (17 - \$0; 13 - \$0; 14 - \$0)

Does not fund actual cost assumptions

All Village Capped levies reduced proportionately by \$310,313 to result in no increases; includes \$167,926 in unlevied costs created due to tax caps

Attachment: Agenda 2020-11-2 (2020 Tax Levy Estimate)

VILLAGE OF FLOSSMOOR
TAX LEVY EAV HISTORY
1995 LEVY TO 2019 LEVY

<u>Levy Year</u>	<u>EAV</u>	<u>% Increase/ (Decrease)</u>
1995	145,148,075	
1996	150,110,549	3.4%
1997	150,264,627	0.1%
1998	154,895,734	3.1%
1999	166,394,260	7.4%
2000	167,468,071	0.6%
2001	176,600,546	5.5%
2002	210,522,077	19.2%
2003	206,910,773	-1.7%
2004	215,202,589	4.0%
2005	245,017,492	13.9%
2006	254,595,867	3.9%
2007	274,805,644	7.9%
2008	294,601,766	7.2%
2009	307,631,825	4.4%
2010	310,504,671	0.9%
2011	242,666,993	-21.8%
2012	219,815,910	-9.4%
2013	205,297,740	-6.6%
2014	197,446,531	-3.8%
2015	192,569,506	-2.5%
2016	210,784,601	9.5%
2017	242,753,750	15.2%
2018	235,242,412	-3.1%
2019	221,097,215	-6.0%

VILLAGE OF FLOSSMOOR
TAX LEVY RATE HISTORY
1986 LEVY TO 2019 LEVY

Source: CAFR

<u>Levy Year</u>	<u>Total Village of Flossmoor Rate</u>	<u>% Inc/(Dec) Prior Year</u>	<u>Total Bloom Twp Rate</u>	<u>Village % Of Total</u>	<u>Total Rich Twp Rate</u>	<u>Village % Of Total</u>	<u>Ref GO Bonds Portion Of VOF Rate</u>	<u>Village Rate w/o Ref GO Bonds</u>	<u>Village % Of Total w/o Library Bonds</u>
1986	2.339		12.310	19.0%	12.083	19.4%			
1987	2.186	-6.5%	11.748	18.6%	11.515	19.0%			
1988	2.338	7.0%	12.561	18.6%	12.144	19.3%			
1989	2.230	-4.6%	12.974	17.2%	12.567	17.7%			
1990	1.842	-17.4%	11.805	15.6%	11.463	16.1%			
1991	1.807	-1.9%	12.155	14.9%	11.875	15.2%			
1992	1.699	-6.0%	12.278	13.8%	11.983	14.2%			
1993	1.544	-9.1%	11.716	13.2%	11.632	13.3%			
1994	1.673	8.4%	12.573	13.3%	12.466	13.4%			
1995	1.677	0.2%	13.524	12.4%	13.503	12.4%			
1996	1.572	-6.3%	13.112	12.0%	13.157	11.9%			
1997	1.581	0.6%	13.458	11.7%	13.460	11.7%			
1998	1.338	-15.4%	13.280	10.1%	13.293	10.1%			
1999	1.291	-3.5%	12.661	10.2%	12.681	10.2%			
2000	1.348	4.4%	13.080	10.3%	13.109	10.3%			
2001	1.344	-0.3%	13.094	10.3%	13.136	10.2%			
2002	1.462	8.8%	12.498	11.7%	12.541	11.7%	0.300	1.162	9.3%
2003	1.545	5.7%	13.162	11.7%	13.208	11.7%	0.318	1.227	9.3%
2004	1.528	-1.1%	13.072	11.7%	13.122	11.6%	0.308	1.220	9.3%
2005	1.397	-8.6%	12.068	11.6%	12.114	11.5%	0.272	1.125	9.3%
2006	1.633	16.9%	12.333	13.2%	12.376	13.2%	0.263	1.370	11.1%
2007	1.622	-0.7%	11.927	13.6%	11.971	13.5%	0.245	1.377	11.5%
2008	1.626	0.2%	11.486	14.2%	11.535	14.1%	0.230	1.396	12.1%
2009	1.616	-0.6%	11.236	14.4%	11.284	14.3%	0.220	1.396	12.4%
2010	1.704	5.4%	11.513	14.8%	11.574	14.7%	0.210	1.494	12.9%
2011	2.219	30.2%	14.533	15.3%	14.615	15.2%	0.272	1.947	13.3%
2012	2.593	16.9%	16.473	15.7%	16.567	15.7%	0.385	2.208	13.3%
2013	2.771	6.9%	17.854	15.5%	17.948	15.4%	0.425	2.346	13.1%
2014	3.019	8.9%	19.078	15.8%	19.158	15.8%	0.568	2.451	12.8%
2015	3.138	3.9%	19.871	15.8%	19.942	15.7%	0.589	2.549	12.8%
2016	2.962	-5.6%	18.827	15.7%	18.893	15.7%	0.537	2.425	12.8%
2017	2.614	-11.7%	17.129	15.3%	17.187	15.2%	0.463	2.151	12.5%
2018	2.757	5.5%	17.751	15.5%	17.817	15.5%	0.482	2.275	12.8%
2019	2.995	8.6%	18.420	16.3%	18.481	16.2%	0.511	2.484	13.4%

Notes: GO Bonds 2002-2011 includes 2002 library/2009 refunding bonds only.

GO Bonds 2012-2013 includes 2002 library/2009 refunding bonds & 2013 water main bonds.

GO Bonds 2014-2016 includes 2002 library/2009 refunding bonds, 2013 water main bonds & 2014 water main bonds.

GO Bonds 2017-2018 includes 2002 library/2009/2017 refunding bonds, 2013 water main bonds & 2014 water main bonds.

Attachment: Agenda 2020-11-2 (2020 Tax Levy Estimate)

VILLAGE OF FLOSSMOOR
PROPERTY TAX RATES
2019 LEVY PAYABLE 2020

<u>Taxing Entity</u>	<u>Total Tax Rate</u>	<u>% Of Total</u>	<u>G.O. Bonds Rate</u>	<u>Tax Rate Less G.O. Bonds</u>	<u>% Of Total</u>
High School District 233	6.051	32.7%		6.051	32.7%
Grade School District 161	6.021	32.6%		6.021	32.6%
Village of Flossmoor	2.995	16.2%	0.511	2.484	13.4%
				0.511	2.9%
H-F Park District	0.887	4.8%		0.887	4.8%
Cook County	0.454	2.5%		0.454	2.5%
Flossmoor Public Library	0.644	3.5%		0.644	3.5%
Metro Water Recl Dist of Chicago	0.389	2.1%		0.389	2.1%
Prairie State Comm Coll Dist 515	0.492	2.7%		0.492	2.7%
Rich Township	0.441	2.4%		0.441	2.4%
Forest Preserve Dist of Cook Co	0.059	0.3%		0.059	0.3%
So County Mosquito Abate Dist	0.018	0.1%		0.018	0.1%
Consolidated Elections	<u>0.030</u>	<u>0.2%</u>		<u>0.030</u>	<u>0.2%</u>
 TOTAL-RICH TOWNSHIP	 <u>18.481</u>	 <u>100.0%</u>		 <u>18.481</u>	 <u>100.0%</u>
 Bloom Township	 <u>0.380</u>			 <u>0.380</u>	
 TOTAL BLOOM TOWNSHIP	 <u>18.420</u>			 <u>18.420</u>	

Source: Cook County Clerk

Note: % based on Rich Twp rate

G.O. bonds rate includes 2002 library/2009 refunding bonds/2017 refunding bonds,
2013 water main bonds & 2014 water main bonds.

VILLAGE OF FLOSSMOOR
TAX LEVY ABATEMENT HISTORY
1995 LEVY TO 2019 LEVY

Levy Year	Abatement Amount	Abatement Description
1995	72,926	1988 street bonds (59,217); ssa #2 bonds (13,709)
1996	25,985	1988 street bonds/1996 refunding bonds (10,417); ssa #2 bonds (15,568)
1997	17,484	ssa #2 bonds
1998	-	No tax levy supported debt
1999	-	No tax levy supported debt
2000	-	No tax levy supported debt
2001	-	No tax levy supported debt
2002	-	None
2003	-	None
2004	-	None
2005	-	None
2006	-	None
2007	-	None
2008	-	None
2009	-	None
2010	6,534	2002 library bonds/2009 GO refunding bonds
2011	4,182	2002 library bonds/2009 GO refunding bonds
2012	29,290	2002 library bonds/2009 GO refunding bonds
2013	4,729	2013 water main GO bonds
2014	5,433	2002 library bonds/2009 GO refunding bonds (2,751), 2013 water main GO bonds (2,682)
2015	3,720	2014 water main GO bonds
2016	7,768	2014 water main GO bonds
2017	-	None
2018	1,397	2002 library bonds/2009 GO refunding bonds/2017 GO refunding bonds
2019	-	None

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ESTIMATED

ESTIMATED

VILLAGE OF FLOSSMOOR
 ESTIMATED ANNUAL IMPACT OF PROPERTY TAX INCREASE ON RESIDENT TAX BILLS
 UNDER 2019 TAX LEVY RULES - 2020 TAX LEVY - TOTAL RATE

CONVERSION OF 2020 DOLLARS TO RATE

Total Village Tax Levy 2020	6,717,121
Estimated 2020 EAV	<u>221,664,480</u>

Estimated 2020 Rate	\$ 3.030
2019 Rate	<u>\$ 2.995</u>
Rate Impact	<u>\$ 0.035</u>

.001 INCREASE

Market Value	\$ 200,000	\$ 300,000	\$ 500,000
x County Assessment Level (10%)*	<u>10%</u>	<u>10%</u>	<u>10%</u>
= Assessed Value	20,000	30,000	50,000
x State Equalization Factor (2019 levy)	<u>2.9160</u>	<u>2.9160</u>	<u>2.9160</u>
= Equalized Assessed Value (EAV)	58,320	87,480	145,800
- Homeowner's Exemption	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>
 = Adjusted EAV	 48,320	 77,480	 135,800
 x Tax Rate Increase	 <u>0.035</u>	 <u>0.035</u>	 <u>0.035</u>
 = Increased Tax Amount	 <u>\$ 17.06</u>	 <u>\$ 27.36</u>	 <u>\$ 47.95</u>

*Based on 10% as Cook County "10/25 ordinance" (10%) even though ordinance was effective for 2009 only. County calculated 2018 EAV using 10% and is likely to do so until challenged. Pre-ordinance level was 16%.

2017: Homeowners exemption increased to \$10,000; senior exemption to \$8,000

Attachment: Agenda 2020-11-2 (2020 Tax Levy Estimate)

ESTIMATED

ESTIMATED

ESTIMATED

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ESTIMATED

ESTIMATED

VILLAGE OF FLOSSMOOR
 ESTIMATED ANNUAL IMPACT OF PROPERTY TAX INCREASE ON RESIDENT TAX BILLS
 UNDER 2019 TAX LEVY RULES - 2020 TAX LEVY - CAPPED RATE ONLY

CONVERSION OF 2020 DOLLARS TO RATE

Capped Village Tax Levy 2020	5,594,412
Estimated 2020 EAV	<u>221,664,480</u>

Estimated 2020 Rate	\$ 2.524
2018 Rate-Capped	\$ 2.466
Rate Impact	<u>\$ 0.058</u>

.001 INCREASE

Market Value	\$ 200,000	\$ 300,000	\$ 500,000
x County Assessment Level (10%)*	<u>10%</u>	<u>10%</u>	<u>10%</u>
= Assessed Value	20,000	30,000	50,000
x State Equalization Factor (2019 levy)	<u>2.9160</u>	<u>2.9160</u>	<u>2.9160</u>
= Equalized Assessed Value (EAV)	58,320	87,480	145,800
- Homeowner's Exemption	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>
 = Adjusted EAV	 48,320	 77,480	 135,800
 x Tax Rate Increase	 <u>0.058</u>	 <u>0.058</u>	 <u>0.058</u>
 = Increased Tax Amount	 <u>\$ 27.94</u>	 <u>\$ 44.80</u>	 <u>\$ 78.52</u>

*Based on 10% as Cook County "10/25 ordinance" (10%) even though ordinance was effective for 2009 only. County calculated 2018 EAV using 10% and is likely to do so until challenged. Pre-ordinance level was 16%.

2017: Homeowners exemption increased to \$10,000; senior exemption to \$8,000

Attachment: Agenda 2020-11-2 (2020 Tax Levy Estimate)

ESTIMATED

ESTIMATED

ESTIMATED



FLOSSMOOR

Welcoming. Beautiful. Connected.

Village of Flossmoor
 Police Pension Fund
 2800 Flossmoor Road
 Flossmoor, Illinois 60422
 Phone: 708.957.4500
 TDD: 708.647.0179
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 www.flossmoor.org

President
 Clinton Wagner

Vice President
 William Miller

Secretary
 Michael Carden

Trustees
 Robert Bramlette
 Michael Kamradt

Treasurer - Village Manager
 Bridget A. Wachtel

Mr. Scott Bordui - Finance Director
 Village of Flossmoor
 2800 Flossmoor Road
 Flossmoor, IL. 60422

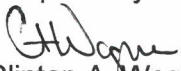
Dear Mr. Bordui,

October 15, 2020

During the regular meeting of the Flossmoor Police Pension Board on October 14th 2020, a presentation was conducted by Michael Zurek regarding the Actuarial Valuation Results from Nyhart actuarial services. The Board discussed the various valuation assumptions outlined for interest, salary, mortality, amortization rates, Tier II modifications, as well as straight market versus smoothed market valuations. Following the presentation and discussion a motion was passed accepting the recommended funding amount. The Flossmoor Police Pension Board voted to request that a tax levy of **\$977,263.00** be adopted under Public Act 096-1495 Tax Levy Requirement.

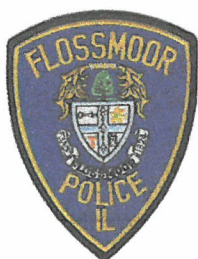
The Board also discussed and approved the Municipal Compliance Report prepared by Lauterbach & Amen under Public Act 95-0950 for the fiscal year ending April 30, 2020.

Respectfully submitted,


 Clinton A. Wagner

President of the Flossmoor Police Pension Fund

Attachment: Agenda 2020-11-2 (2020 Tax Levy Estimate)



THE VILLAGE OF FLOSSMOOR, ILLINOIS
POLICE PENSION FUND

PUBLIC ACT 95-0950
MUNICIPAL COMPLIANCE REPORT

FOR THE FISCAL YEAR ENDED
APRIL 30, 2020



Lauterbach & Amen, LLP

CERTIFIED PUBLIC ACCOUNTANTS

668 N. RIVER ROAD • NAPERVILLE, ILLINOIS 60563

PHONE 630.393.1483 • FAX 630.393.2516
www.lauterbachamen.com

October 8, 2020

Members of the Pension Board of Trustees
Flossmoor Police Pension Fund
Flossmoor, Illinois

Enclosed please find a copy of your Municipal Compliance Report for the Flossmoor Police Pension Fund for the fiscal year ended April 30, 2020. We have prepared the report with the most recent information available at our office. Should you have more current information, or notice any inaccuracies, we are prepared to make any necessary revisions and return them to you.

The President and Secretary of the Pension Fund are required to sign the report on page 3. If not already included with the enclosed report, please also include a copy of the Pension Fund's most recent investment policy.

The signed Public Act 95-0950 - Municipal Compliance Report must be provided to the Municipality before the tax levy is filed on the last Tuesday in December. We are sending the report via email to promote an environmentally-friendly work atmosphere.

If you have any questions regarding this report, please contact your Client Manager or PSA.

Respectfully submitted,

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

Attachment: Agenda 2020-11-2 (2020 Tax Levy Estimate)

THE VILLAGE OF FLOSSMOOR, ILLINOIS
POLICE PENSION FUND

Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2020

The Pension Board certifies to the Board of Trustees of the Village of Flossmoor, Illinois on the condition of the Pension Fund at the end of its most recently completed fiscal year the following information:

- 1) The total cash and investments, including accrued interest, of the fund at market value and the total net position of the Pension Fund:

	Current Fiscal Year	Preceding Fiscal Year
Total Cash and Investments (including accrued interest)	\$15,290,679	\$15,389,855
Total Net Position	\$15,275,215	\$15,384,843

- 2) The estimated receipts during the next succeeding fiscal year from deductions from the salaries of police officers and from other sources:

Estimated Receipts - Employee Contributions	\$199,500
Estimated Receipts - All Other Sources	
Investment Earnings	\$1,070,300
Municipal Contributions	\$977,263

- 3) The estimated amount required during the next succeeding fiscal year to (a) pay all pensions and other obligations provided in Article 3 of the Illinois Pension Code, and (b) to meet the annual requirements of the fund as provided in Sections 3-125 and 3-127:

(a) Pay all Pensions and Other Obligations	\$1,610,300
(b) Annual Requirement of the Fund as Determined by:	
Illinois Department of Insurance	N/A
Private Actuary - Nyhart	
Recommended Municipal Contribution	\$977,263
Statutory Municipal Contribution	\$765,101

THE VILLAGE OF FLOSSMOOR, ILLINOIS
POLICE PENSION FUND

Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2020

- 4) The total net income received from investment of assets along with the assumed investment return and actual investment return received by the fund during its most recently completed fiscal year compared to the total net income, assumed investment return, and actual investment return received during the preceding fiscal year:

	Current Fiscal Year	Preceding Fiscal Year
Net Income Received from Investment of Assets	\$321,107	\$1,000,463
Assumed Investment Return		
Illinois Department of Insurance	N/A	6.50%
Private Actuary - Nyhart	7.00%	7.00%
Actual Investment Return	2.09%	6.67%

- 5) The total number of active employees who are financially contributing to the fund:

Number of Active Members	19
--------------------------	----

- 6) The total amount that was disbursed in benefits during the fiscal year, including the number of and total amount disbursed to (i) annuitants in receipt of a regular retirement pension, (ii) recipients being paid a disability pension, and (iii) survivors and children in receipt of benefits:

	Number of	Total Amount Disbursed
(i) Regular Retirement Pension	12	\$959,395
(ii) Disability Pension	3	\$158,730
(iii) Survivors and Child Benefits	2	\$131,220
Totals	17	\$1,249,345

Attachment: Agenda 2020-11-2 (2020 Tax Levy Estimate)

**THE VILLAGE OF FLOSSMOOR, ILLINOIS
POLICE PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2020**

- 7) The funded ratio of the fund:

	Current Fiscal Year	Preceding Fiscal Year
Illinois Department of Insurance	N/A	61.87%
Private Actuary - Nyhart	61.54%	66.38%

- 8) The unfunded liability carried by the fund, along with an actuarial explanation of the unfunded liability:

Unfunded Liability:

Illinois Department of Insurance	N/A
Private Actuary - Nyhart	\$9,940,614

The accrued liability is the actuarial present value of the portion of the projected benefits that has been accrued as of the valuation date based upon the actuarial valuation method and the actuarial assumptions employed in the valuation. The unfunded accrued liability is the excess of the accrued liability over the actuarial value of assets.

- 9) The investment policy of the Pension Board under the statutory investment restrictions imposed on the fund.

Investment Policy - See Attached.

Please see Notes Page attached.

CERTIFICATION OF MUNICIPAL POLICE
PENSION FUND COMPLIANCE REPORT

The Board of Trustees of the Pension Fund, based upon information and belief, and to the best of our knowledge, hereby certify pursuant to §3-143 of the Illinois Pension Code 40 ILCS 5/3-143, that the preceding report is true and accurate.

Adopted this 14th day of Oct., 2020

President  Date 10-14-2020

Secretary  Date 10/14/2020

**THE VILLAGE OF FLOSSMOOR, ILLINOIS
POLICE PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2020**

INDEX OF ASSUMPTIONS

- 1) Total Cash and Investments - as Reported at Market Value in the Audited Financial Statements for the Years Ended April 30, 2020 and 2019.

Total Net Position - as Reported in the Audited Financial Statements for the Years Ended April 30, 2020 and 2019.

- 2) Estimated Receipts - Employee Contributions as Reported in the Audited Financial Statements for the Year Ended April 30, 2020 plus 3.5% Increase (Actuarial Salary Increase Assumption) Rounded to the Nearest \$100.

Estimated Receipts - All Other Sources:

Investment Earnings - Cash and Investments as Reported in the Audited Financial Statements for the Year Ended April 30, 2020, times 7% (Actuarial Investment Return Assumption) Rounded to the Nearest \$100.

Municipal Contributions - Recommended Tax Levy Requirement as Reported by Nyhart, Actuarial Valuation for the Year Ended April 30, 2020.

- 3) (a) Pay all Pensions and Other Obligations - Total Non-Investment Deductions as Reported in the Audited Financial Statements for the Year Ended April 30, 2020, plus a 25% Increase, Rounded to the Nearest \$100.

(b) Annual Requirement of the Fund as Determined by:

Illinois Department of Insurance - No April 30, 2020 Actuarial Valuation available at the time of this report.

Private Actuary - Nyhart

Recommended Amount of Tax Levy as Reported by Nyhart in the April 30, 2020 Actuarial Valuation.

Statutorily Required Amount of Tax Levy as Reported by Nyhart in the April 30, 2020 Actuarial Valuation.

**THE VILLAGE OF FLOSSMOOR, ILLINOIS
POLICE PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2020**

INDEX OF ASSUMPTIONS - Continued

- 4) Net Income Received from Investment of Assets - Investment Income (Loss) net of Investment Expense, as Reported in the Audited Financial Statements for the Years Ended April 30, 2020 and 2019.

Assumed Investment Return:

Illinois Department of Insurance - Preceding Fiscal Year Interest Rate Assumption as Reported in the April 30, 2019 Actuarial Valuation. No April 30, 2020 Actuarial Valuation available at the time of this report.

Private Actuary - Current and Preceding Fiscal Year Interest Rate Assumption as Reported in the Nyhart, April 30, 2020 and 2019 Actuarial Valuations.

Actual Investment Return - Net Income Received from Investments as Reported Above as a Percentage of the Average of the Beginning balance of the Cash and Investments and the Ending balance of the Cash and Investments, excluding the fiscal year net investment income, as Reported in the Audited Financial Statements for the Fiscal Years Ended April 30, 2020 and 2019.

- 5) Number of Active Members - Illinois Department of Insurance Annual Statement for April 30, 2020 - Schedule P.
- 6) (i) Regular Retirement Pension - Illinois Department of Insurance Annual Statement for April 30, 2020 - Schedule P for Number of Participants and Expense page 1 for Total Amount Disbursed.
- (ii) Disability Pension - Same as above.
- (iii) Survivors and Child Benefits - Same as above.

**THE VILLAGE OF FLOSSMOOR, ILLINOIS
POLICE PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2020**

INDEX OF ASSUMPTIONS - Continued

7) The funded ratio of the fund:

Illinois Department of Insurance - Preceding Fiscal Year Actuarial Value of Assets as a percentage of Accrued Liability as Reported in the April 30, 2019 Actuarial Valuation. No April 30, 2020 Actuarial Valuation available at the time of this report.

Private Actuary - Current and Preceding Fiscal Year Actuarial Value of Assets as a percentage of Accrued Liability as Reported in the Nyhart, April 30, 2020 and 2019 Actuarial Valuations.

8) Unfunded Liability:

Illinois Department of Insurance - Deferred Asset (Unfunded Accrued Liability) - No April 30, 2020 Actuarial Valuation available at the time of this report.

Private Actuary - Deferred Asset (Unfunded Accrued Liability) as Reported by Nyhart in the April 30, 2020 Actuarial Valuation.



FLOSSMOOR

Welcoming. Beautiful. Connected.

Village of Flossmoor

Fire Department
2828 Flossmoor Road
Flossmoor, Illinois 60422
Phone: 708.798.3885
TDD: 708.647.0179
Fax: 708.798.7480
www.flossmoor.org

Interim Fire Chief
Gregory Berk

Mayor
Paul S. Braun

Trustees
Joni Bradley-Scott
Brian Driscoll
Perry Hoag
Gyata Kimmons
James Mitros
Diane Williams

Village Clerk
Ananda Billings

Village Manager
Bridget A. Wachtel

MEMO

Date: October 15, 2020

To: Bridget Wachtel, Village Manager
Mayor Braun and Village Board
From: Nicholas Camilli, Fire Pension President

Subject: Fire Pension Levy

The Fire Pension Board met on October 3, 2020 to review actuarial results. After discussion, we recommend that the Mayor and Board of Trustees adopt a Fire Pension Levy amount for 2020 of \$363,742. This amount will continue to maintain our 100% funding goal using updated mortality tables with the same actuarial assumptions as last year (interest rate, salary increases, and calculation methods). In addition, the Annual Pension Fund Tax levy Report for FY 20 is attached for your review (as required by statute).

If the Village is in a position to allocate additional dollars to the Fire Pension Fund, this would certainly help us as we continue to strive for 100% funding. We appreciate and thank the Village for their continued approach to fully fund their Fire Pension Fund. Doing so, most certainly eases future funding burdens to our taxpayers. Should you have any additional questions please feel free to contact me at any time.

Nicholas Camilli, Fire Pension President



**ANNUAL FIREFIGHTERS' PENSION FUND TAX LEVY REPORT
TO THE VILLAGE BOARD
FOR THE FISCAL YEAR ENDING APRIL 30, 2020**

2.a

To the Village of Flossmoor Mayor & Board of Trustees:

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

1. Total assets held by the Fund at the end of the fiscal year: **\$2,615,609**
2. The current market value of the Fund's total assets as of 8/31/2020: **\$2,870,776**
3. Estimated revenue during the next succeeding fiscal year from deductions from the salaries or wages of firefighters and all other sources: **\$401,931**
4. Estimated amounts necessary during the next fiscal year to meet the annual actuarial requirements of the Fund as provided in Sections 4-118 and 4-120 (40 ILCS 5/4-118 and 4-120) as determined by Fire Pension Board approved actuary: **\$363,742**
5. Total net income received from investment of assets along with the assumed investment return and actual investment return received by the Fund during its most recently completed fiscal year, compared to the total net income, assumed investment return, and actual investment return received during the preceding fiscal year:

	FY 2019	FY 2020
Net income received from investment of assets:	\$122,645	\$66,938
Assumed investment return:	6.0%	6.0%
Actual investment return:	5%	2.5%

6. Total number of active employees who are financially contributing to the Fund: **5**
7. Total amount of benefits disbursed by Fund during the fiscal year:

Retirement Pensions	3 recipients	\$279,889
Disability Pensions	0 recipients	\$ 0
Survivor and Children Pensions	0 recipients	\$ 0
TOTAL:	3 recipients	\$279,889
8. Funded ratio of the Fund as determined by Fire Pension Board approved actuary: **38.7%**
9. Unfunded liability of the Fund as determined by Fire Pension Board's approved actuary: **\$ 4,151,089**.
The accrued liability is the actuarial present value of the portion of the projected benefits that has been accrued as of the valuation date based upon the actuarial valuation method and the actuarial assumptions employed in the valuation. The unfunded accrued liability is the excess of the accrued liability over the actuarial value of assets.
10. A copy of the Fund's current investment policy under the statutory investment restrictions imposed on the Fund is on file in the fire department and available for review.
11. A copy of the actuarial report prepared by Actuary Mike Zurek at the direction of Village of Flossmoor is on file in the fire department and available for review.

These certifications are made by the Board of Trustees this 14th day of October, 2020.



Nicholas Camilli
President, Board of Trustees
Flossmoor Firefighters' Pension Fund



Larry Moran
Secretary, Board of Trustees
Flossmoor Firefighters' Pension Fund

Attachment: Agenda 2020-11-2 (2020 Tax Levy Estimate)

ESTIMATED LIBRARY LEVY FOR THE TAX YEAR 2020

2.a

2019 TAX EXTENSION GRAND TOTAL: \$1,423,866

CPI INCREASE (2.3%) \$32,749

NEW PROPERTY: \$3,653

TOTAL LIBRARY LEVY: \$1,460,268

2019 EXTENSION	2020 ESTIMATED LEVY	INCREASE	% INCREASE
\$1,423,866	\$1,460,268	\$36,402	2.50%

RECOMMENDED LEVY LINES:

CORPORATE RATE: \$1,334,836

FICA/MEDICARE: \$54,698

IMRF: \$70,734

TOTAL LIBRARY LEVY: \$1,460,268

Attachment: Agenda 2020-11-2 (2020 Tax Levy Estimate)

Scott Bordui

From: Jamie Paicely <paicelyj@flossmoorlibrary.org>
Sent: Tuesday, October 13, 2020 8:46 PM
To: Scott Bordui
Subject: Library Levy
Attachments: 2020 Levy.xlsx

Hi Scott,

Please find our Levy attached that was passed at our meeting tonight. Let me know if you have any questions, thanks

Jamie

--

Jamie L Paicely
Library Director
Flossmoor Public Library
1000 Sterling Ave
Flossmoor, IL 60422
708-798-3600 x 206

Attachment: Agenda 2020-11-2 (2020 Tax Levy Estimate)

FACT SHEET

Downstate Public Safety Pension Consolidation



On December 18, 2019, Governor JB Pritzker signed [SB 1300 \(Sen. Castro, D-Elgin/Rep. Hoffman, D-Swansea\)](#). The law, Public Act (P.A.) 101-0610, represents the culmination of more than a decade of work by the Illinois Municipal League (IML). The law consolidates the assets of the state's more than 650 downstate and suburban public safety pension funds into two consolidated investment funds, one for police officers (Article 3) and one for firefighters (Article 4), which will improve investment returns, eliminate unnecessary and redundant administrative costs, ensure more money is available to fund pension benefits and reduce the burden on local taxpayers.

CONSOLIDATION INTO TWO INVESTMENT FUNDS

The law provides for the mandatory consolidation of the investment assets of Illinois' downstate and suburban police officers' and firefighters' pension funds into two new investment funds. The law will create one investment fund for police officers, the Police Officers' Pension Investment Fund, which will control an estimated \$8.7 billion in combined assets. It will also create one investment fund for firefighters, the Firefighters' Pension Investment Fund, which will control an estimated \$6.3 billion in combined assets.

Investment data shows that individual pension funds typically earned lower returns than larger statewide funds, like the Illinois Municipal Retirement Fund (IMRF). Invested together, these funds are estimated to earn as much as \$1 million more per day in returns and generate an additional \$820 million to \$2.5 billion over the first five years, and as much as \$12.7 billion over the next 20 years.

PROHIBITION AGAINST STATE "FUND SWEEPS"

The funds are not state funds and cannot be swept by the state, nor are they affected by the state's financial situation. The investment funds will be governed by independently elected and autonomous boards of trustees. Specifically, the law requires pension fund assets of the participating pension funds to be maintained in accounts held outside the state treasury. Therefore, those assets are not subject to "fund sweeps" by the state.

PENSION FUND ASSETS COMBINED FOR INVESTMENT ONLY

The law stipulates that assets and liabilities of local pension funds will remain under the ownership of each local pension board, meaning the financial condition of one participating pension fund, including funding levels and ratios, will have no effect on the financial condition of any other participating pension fund. The law provides that returns on investments will be paid out to each fund in proportion to their amount invested in the consolidated funds.

AUTHORITY OF LOCAL BOARDS

Benefit Determinations and Training

Each of the more than 650 local pension boards will continue to manage benefit distribution and determinations, including pension disability awards. Under the law, benefit administration training requirements for the local pension boards are reduced to 16 hours in a trustee's first year and eight hours annually each subsequent year, plus a one-time training of four hours regarding the transition changes brought by P.A. 101-0610.

Actuarial Assumptions

Prior to the conclusion of the transition period, each downstate and suburban fund may maintain their actuarial and investment assumptions that were in effect prior to the transfer of assets.

After the conclusion of the transition period, the actuarial statements will be prepared by a qualified actuary retained by the consolidated investment funds. If a change occurs in an actuarial or investment assumption that increases or decreases the employer contribution to each fund, the law stipulates that such a change will be implemented over three years in equal annual amounts, to smooth the expense.



TIER 2 BENEFIT CHANGES

Anticipating that Tier 2 benefits will not continue to meet the “safe harbor” standards of the Internal Revenue Code for exemption from participation in Social Security, the law makes modest adjustments to benefits for Tier 2 downstate and suburban public safety employees. These include adjusting the calculation of final average salary for retirees, resetting the pensionable salary cap and, unrelated, changing survivor benefits.

Final Average Salary

The law provides that the final average salary for a retired police officer or firefighter shall be the greater of (i) the average monthly salary obtained by dividing the total salary of the employee during the highest 48 consecutive months of service within the last 60 months of employment; or (ii) the average monthly salary obtained by dividing the total salary of the employee during the highest 96 consecutive months of service within the last 120 months of employment.

Pensionable Salary Cap

The law provides that the pensionable salary cap (set in 2011 at \$106,800) shall annually be increased by the lesser of (i) 3% of the pensionable salary cap, or (ii) the annual unadjusted percentage increase in the Consumer Price Index-Urban (CPI-U) for the previous 12 months. This differs from previous statute which capped the growth rate of the pensionable salary from the lesser of ½ CPI-U or 3%. The new pensionable salary cap effective in 2020 shall be \$124,630.30.

Survivor Benefits

The law provides surviving spouse and surviving child death benefits for Tier 2 members beginning on the date of employment rather than when fully vested in the system, retroactive to January 1, 2011.

ESTABLISHMENT OF TRANSITION AND PERMANENT BOARDS

The law provides the establishment of a transition board for each statewide investment fund, the timeline and process by which permanent boards are seated, as well as meetings of the boards.

TRANSITION BOARD

No later than one month after the effective date, the Governor appoints, with advice and consent of the Senate, a nine member transition board for each of the two consolidated funds, which are composed as follows:

Police Officers' Pension Investment Fund – Transition Board

- One member is a representative of IML
- Three members representing municipalities who are mayors, chief executive officers, chief financial officers, other officers, executives or department heads of municipalities and appointed from candidates recommended by IML
- Three members representing participants (employees) and who are participants
 - Two appointed from candidates recommended by the Illinois Fraternal Order of Police (FOP)
 - One appointed from candidates recommended by the Illinois Police Benevolent and Protective Association (PBPA)
- Two members representing beneficiaries (retirees) who are beneficiaries
 - One appointed from candidates recommended by FOP
 - One appointed from candidates recommended by PBPA

Firefighters' Pension Investment Fund – Transition Board

- One member recommended by IML
- Three members representing municipalities and fire protection districts who are mayors, presidents, chief executive officers, chief financial officers, other officers, executives or department heads of municipalities or fire protection districts and appointed from candidates recommended by IML
- Three members representing participants (employees) who are participants and appointed from among candidates recommended by the Associated Fire Fighters of Illinois (AFFI)
- One member representing beneficiaries (retirees) who is a beneficiary and appointed from the candidates recommended by AFFI
- One member who is a participant appointed from candidates recommended by AFFI

The transition board members will serve until the initial permanent board members are elected and qualified, which shall be no longer than 12 months following the effective date.

TIMELINE



PERMANENT BOARD

No later than 12 months after the effective date, both consolidated pension investment boards must hold elections for the trustees of the permanent board for each respective fund. The nine member permanent board for each of the two consolidated funds is composed as follows:

Police Officers' Pension Investment Fund – Permanent Board

- One member recommended by IML appointed by the Governor with the advice and consent of the Senate
- Three members who are mayors, presidents, chief executive officers, chief financial officers, or other officers, executives or department heads of municipalities that have participating pension funds and are elected by the mayors and presidents of municipalities that have participating pension funds
- Three members who are participants (employees) of participating pension funds and are elected by the participants of participating pension funds
- Two members who are beneficiaries (retirees) of participating pension funds and are elected by the beneficiaries of participating pension funds

Firefighters' Pension Investment Fund – Permanent Board

- One member recommended by IML appointed by the Governor with the advice and consent of the Senate
- Three members who are mayors, presidents, chief executive officers, chief financial officers, or other officers, executives or department heads of municipalities or fire protection districts that have participating pension funds and are elected by the mayors and presidents of municipalities or fire protection districts that have participating pension funds
- Three members who are participants (employees) of participating pension funds and elected by the participants of participating pension funds
- One member who is a beneficiary (retiree) of a participating pension fund and is elected by the beneficiaries of participating pension funds
- One member recommended by AFFI appointed by the Governor with the advice and consent of the Senate

Chairman

The chairmanship of each board will alternate between employer and employee representation. The chairman shall serve a term of two years.

Transfer of Assets

No later than 30 months after the effective date, all local pension fund assets shall be transferred to their respective consolidated pension investment fund.

Meetings of the Board

The transition and permanent boards shall meet at least quarterly and upon the written request of the chairman or three members.

Six members of the board shall constitute a quorum. All actions of the board shall require a vote of at least five trustees. However, six votes are required for:

- The adoption of actuarial assumptions
- The selection of the chief investment officers, fiduciary counsel or a consultant
- The adoption of rules for the conduct of election of trustees
- The adoption of asset allocation policies and investment policies

Participant (employee) board members are allowed reasonable time off with compensation by their employer for time attending board meetings.

DEFINITIONS

Consolidated Funds:

Means (i) with respect to funds established under Article 3 of the Illinois Pension Code (police officers), the Police Officers' Pension Investment Fund; and (ii) with respect to the pension funds established under Article 4 of the Pension Code (firefighters), the Firefighters' Pension Investment Fund

Participating Pension Fund:

Any pension fund established pursuant to Article 3 or Article 4 of the Illinois Pension Code that has transferred securities, funds, assets, and monies, and responsibility for custody and control of those securities, funds, assets, and monies to the Consolidated Funds

Pension Fund Assets:

The reserves, funds, assets, securities and monies of any transferor pension fund

Invest:

To acquire, invest, reinvest, exchange or retain pension fund assets of the transferor pension funds and to sell and manage the reserves, funds, securities, monies or assets of the transferor pension fund

Transition Period:

The period immediately following the effective date of this amendatory Act of the 101st General Assembly during which pension fund assets, and responsibility for custody and control of those assets, will be transferred from the transferor pension funds to the board

Illinois Municipal League:

The unincorporated, nonprofit, nonpolitical association of Illinois cities, villages and incorporated towns described in Section 1-8-1 of the Illinois Municipal Code

Associated Fire Fighters of Illinois (AFFI):

A statewide labor organization representing firefighters employed by at least 85 municipalities that is affiliated with the Illinois State Federation of Labor

Fraternal Order of Police (FOP):

A statewide fraternal organization representing more than 20,000 active and retired Illinois police officers

Police Benevolent & Protective Association (PBPA):

A benevolent association representing sworn police officers in the State of Illinois

QUESTIONS

Questions about this law may be directed to the Illinois Department of Insurance – Public Pension Division. The Public Pension Division may be contacted at:

320 West Washington Street – 5th Floor

Springfield, IL 62767-0001

Phone: (217) 782-7542

(800) 207-6958

Fax: (217) 557-8491

Email: doi.pension@illinois.org

Website: <https://insurance.illinois.gov/Applications/Pension/Default.aspx>

TO: Bridget Wachtel, Village Manager
FROM: John Brunke, Public Works Director
DATE: November 2, 2020
SUBJECT: Hagen Lane and Douglas Avenue Drainage
Improvements Design Engineering - Contract Award
and Budget Amendment



FLOSSMOOR

In February, 2020, Public Works Staff worked with Baxter & Woodman Consulting Engineers on an application submittal to the Metropolitan Water Reclamation District (MWRD) for consideration of the Hagen Lane and Douglas Avenue Drainage Improvements Project in the District's Stormwater Partnership Program. On August 28, 2020, the Village received notification that our project was selected by the MWRD for participation in the program. Our project was one of ten projects selected for participation in the program during this cycle, and forty-six total projects were submitted for consideration. The next steps in this program is to negotiate the Intergovernmental Agreement (IGA) with the MWRD and start the design engineering for the project so that it can be bid and constructed in 2021.

As you may recall, the Hagen Lane and Douglas Avenue Drainage Improvements Project involves the installation of storm sewer infrastructure to rear yard areas behind 2118-2128 Hagen Lane and 1022 Douglas Avenue, to reduce flooding during heavy storm events and prevent structure flooding and property damage. The total estimated cost for this project is \$904,000, and the Village committed matching funds in the amount of \$150,000 towards the project with the remaining funds of \$754,000 being requested from the MWRD. The Village's matching funds were required by the MWRD to be considered for the program approval. The matching funds are intended to cover the engineering, land acquisition (if applicable), operations, maintenance, and other non-construction related costs for the project. The MWRD funds can only be used towards the construction of the project. It should be noted that until the IGA is approved between the MWRD and Village, the commitment amounts above are subject to change.

The next step in this project is to complete the design engineering. Baxter & Woodman Consulting Engineers submitted the attached proposal to complete the design engineering and related work for the project. Below is a breakdown of the tasks that are included in the proposal.

1. Project Management
2. Initial Data Collection
 - a. Topographic Survey
 - b. site visits by engineers
 - c. utility locates
 - d. geotechnical report (including soil & pavement borings)

3. Preliminary Design
4. Final Construction Bid & Contract Documents
5. Easement Plat Preparations
6. MWRD Permitting
7. Bid Assistance

The total not-to-exceed cost of the proposal is \$58,000, which represents 7.3% of the project construction cost. Public Works Staff has reviewed this proposal and feels it is in-line with the amount of work needed to complete this part of the project. In addition, Baxter & Woodman completed the conceptual design work and stormwater modeling for this project, and it would not be cost efficient to consider another consultant for this project moving forward. In order to stay on schedule for construction to occur in the summer of 2021, the design engineering should start soon.

A budget amendment will be required for this project since it was not included in the current budget document. The design engineering contract should be completed by the end of this fiscal year and \$58,000 will need to be expended. The Storm Sewer Fund does not have sufficient fund balance to cover this expense, so the General Fund will need to be considered. This project does not qualify for use of the Rebuild Illinois Funds because this funding cannot be used for work on private property and this project predominantly involves work on private property on public easements. Therefore, Staff recommends that a new budget line, Hagen Ln. & Douglas Ave. Drainage - Engineering, 01-55-7-775, be created and the budget be amended to \$58,000.

With the above information in mind, Public Works is recommending that the Mayor and Board of Trustees award the design engineering contract for the Hagen Lane and Douglas Avenue Drainage Improvements Project to Baxter & Woodman Consulting Engineers in the not-to-exceed amount of \$58,000, and approve a budget amendment to a new budget line Hagen Ln & Douglas Ave Drainage - Engineering, 01-55-7-775 in the amount of \$58,000. Corey Van Dyk from Baxter & Woodman Consulting Engineers will be at the meeting this evening to answer any questions you may have.

October 2, 2020

Mr. John S. Brunke, P.E., CFM
Director of Public Works
Village of Flossmoor
1700 Central Park Avenue
Flossmoor, Illinois 60422

Subject: Village of Flossmoor – Hagen Lane and Douglas Avenue Drainage Improvements Design Engineering

Dear Mr. Brunke:

The Village of Flossmoor experiences localized ponding on private property at depressions near Hagen Lane and Douglas Avenue. Both of these locations are located in the northeast section of the Village that drain to Butterfield Creek to the southeast. However, the depressions at each location lack viable overland flow paths for positive drainage; the ponding near Hagen Lane is exacerbated by conveyance limitations within the existing storm sewer system.

Baxter & Woodman, Inc. is pleased to submit this proposal for storm water improvements at both locations. Baxter & Woodman will design and prepare construction documents for improved drainage. The design will build from the preliminary design memoranda and preliminary plan sheet exhibits that were previously prepared by Baxter & Woodman and discussed with Village staff.

We are pleased to provide you with our Proposal for professional engineering services for design engineering for the Hagen Lane and Douglas Avenue Drainage Improvements. Our scope of services, schedule, and engineering fees are presented below.

SCOPE OF SERVICES

Design Services

1. PROJECT MANAGEMENT (\$2,090) - Plan, schedule, and control activities to complete the Project. These activities include, but are not limited to budget, schedule, and scope. Submit a monthly status report via email describing tasks completed the previous month and outlining goals for the subsequent month.
2. INITIAL DATA COLLECTION (\$14,210)
 - a) TOPOGRAPHIC SURVEY
 - i. Perform topographic survey of Project limits of natural and man-made features in order to develop base sheets for Project plan drawings. State plane coordinates and NAVD 88 will be used for horizontal and vertical controls.

- ii. Develop base sheets of natural and man-made features from topographic survey data, including creating lists of deficient items for clarification at future site visits.
- b) SITE VISITS FOR DESIGNERS
 - i. Conduct one (1) site visit to familiarize the designer(s) with the sites, clarify discrepancies on the Drawings, and identify horizontal and vertical alignment of the storm sewer pipe.
 - ii. Resolve deficient/questionable items from topographic survey; evaluate condition of existing drainage system; confirm horizontal and vertical alignment of new sewers; identify areas conducive for Contractor staging; identify features to be protected; and evaluate restoration options.
 - iii. Prepare guidelines for protection of features/trees, traffic control, construction staging, and restoration for the Village's use in communicating with residents/property owners, and for use during detailed design.
- c) UTILITY LOCATES
 - i. Complete Design Stage Requests with JULIE, which consists of obtaining names and phone numbers of utilities located within the Project work area.
 - ii. Contact utilities, obtain atlases where available, and provide preliminary plan sheets to utility companies for their markup and return.
 - iii. If utility relocations are found to be needed due to conflict with a proposed sewer, work with the utility company staff to provide information and assistance as needed.
- d) GEOTECHNICAL REPORT
 - i. Pavement Cores and Soil Borings: Utilize Rubino Engineering to take pavement cores of the surface and base material for determining the composition of the existing pavement material within the project limits. Collect 15-foot pavement borings at 300-foot spacing on alternating sides of the pavement centerline and obtain topsoil thicknesses at select locations. Provide analysis and recommendations, including subgrade, in a soils report in accordance with IDOT guidelines. Baxter & Woodman will provide a boring and core location map prior to this work (3 cores and 3 borings estimated).
 - ii. Clean Construction or Demolition Debris (CCDD): Obtain geotechnical services for completing IEPA Form 663, including CCDD screening, testing, and subsurface investigation. Coordinate with local disposal sites for pre-approval of investigated materials.
- 3. PRELIMINARY DESIGN (\$12,000)
 - a) PRELIMINARY DESIGN
 - i. Determine the preferred geometric layout and cross section throughout the Project. Identify design constraints including clear zone, obstructions, drainage limitations, and potential design exceptions.
 - ii. Prepare preliminary storm sewer design for the proposed improvements.

- iii. Update the Village's existing XPSWMM model with preliminary design data for the storm sewer improvements to confirm the required storm sewer sizes, elevations, and number, size, and location of inlet structures.
- iv. Modify the model and/or design and analyze the proposed design to verify it matches the intent of the Project and conforms to the modeling (and vice versa).
- b) PRELIMINARY DESIGN DOCUMENTS
 - i. Develop base sheets of natural and man-made features from topographic survey data.
 - ii. Indicate the location of utilities that can be obtained from the best available records, including utility company atlases.
 - iii. Prepare Design Documents consisting of Drawings showing the extent and character of construction work to be furnished and performed by the Contractor(s) selected by the Village and Specifications, which will be prepared in conformance with the format of the Construction Specification Institute.
 - iv. Prepare CADD-generated preliminary plan sheets (30%) that indicate proposed layout of design elements, including proposed installation methods, and areas of possible problems or difficulties.
- c) PRELIMINARY ENGINEER'S OPINION OF PROBABLE COST - Prepare Opinions of Probable Construction and Total Project Costs (EOPC) for Project including: construction cost, contingencies, and construction engineering services necessary for completion of the Project.
- d) DELIVERABLES - Digital copy of Drawings, Specifications, and EOPC.
- 4. FINAL CONSTRUCTION DOCUMENTS (\$18,260)
 - a) FINAL DESIGN
 - i. Review and respond to comments from Preliminary Design.
 - ii. Finalize the preferred geometric layout and cross section throughout the Project.
 - iii. Finalize the storm sewer design for the proposed improvements.
 - b) DESIGN DOCUMENTS FOR BID
 - i. Provide detailed computer-aided drafting of design elements and construction requirements.
 - ii. Indicate location of utilities that can be obtained from the best available records, including utility company atlases and SUE locates.
 - iii. Create legends, general notes, and designer instructions to Contractors, to create a final set of construction drawings.
 - iv. Prepare Design Documents consisting of Drawings showing the general scope, extent and character of construction work to be furnished and performed by the Contractor(s) selected by the Village.
 - v. Both Pre-final (95%) and Final (100%) plan sheets and contract documents submittals are anticipated for this Project.

- c) ENGINEER'S OPINION OF PROBABLE COST - Prepare Opinions of Probable Construction and Total Project Costs (EOPC) for the Project including: construction cost, contingencies, and construction engineering services necessary for completion of the Project.
 - d) PEER AND CONSTRUCTABILITY REVIEWS
 - i. Conduct QA/QC peer reviews of drawings, specifications and EOPC.
 - ii. Utilize Construction Department personnel to provide a review of drawings, specifications and EOPC.
 - iii. Make revisions based upon comments from both engineering and construction department comments.
 - e) CONTRACT DOCUMENTS - Prepare for review and approval by the Village and its legal counsel the forms of Construction Contract Documents consisting of Advertisement for Bids, Bidder Instructions, Bid Form, Agreement, Performance Bond Form, Payment Bond Form, General Conditions, and Supplementary Conditions, where appropriate, based upon standard Village contract documents.
 - f) DELIVERABLES
 - i. Full sized For Bid Plan Sheets – Two (2) copies
 - ii. Quarter sized For Bid Plan Sheets – Two (2) copies
 - iii. Contract Document Book – Two (2) copies
 - iv. Engineer's Opinion of Probable Costs
 - v. Digital copy of plan sheets, contract documents, and EOPC
 - vi. Digital copy of CAD files and any applicable hydraulic model files
5. EASEMENTS (\$4,200)
- a) PLAT OF EASEMENT - Perform legal survey and develop plat, legal description, and title commitment for a portion of a parcel of land to become public utility easement for two (2) individual properties.
6. PERMITTING (\$3,520)
- a) PERMIT AGENCY EARLY COORDINATION
 - i. Initiate coordination with the following regulatory agencies to obtain preliminary design comments:
 - MWRD: Complete MWRD WMO application and submit for review. One round of normal revisions is anticipated for the submittal. Review, revise, and respond to MWRD comments as appropriate.
7. ASSISTANCE DURING BIDDING (\$3,720)
- a) BID ADVERTISEMENT - Answer bidders' questions during bid period.
 - b) ADDENDA - Issue necessary Addenda to plan holders as necessary.
 - c) BID OPENING
 - i. Attend bid opening with Village Staff and assist in reviewing and checking of bid package submittals as required.
 - ii. Tabulate bids received and review bid submittals to verify low bid is responsive and responsible.

- iii. Issue a Letter of Recommendation to Award the construction contract to the Village for their action.

Exclusions

The following items are excluded from this scope of services:

- Resident notification and coordination
- Wetland delineation and report – Not anticipated to be required
- Preparation of Notice of Intent (NOI) and Stormwater Pollution Prevention Plan (SWPPP) to obtain an NPDES General Permit No. ILR10 – Not anticipated to be required
- Village Permit Application submittal – Not anticipated to be required

Schedule

We anticipate receiving notice to proceed on October 5, 2020 and preparing the bidding documents for advertisement by March of 2021.

Engineering Fee

The Village shall pay the Engineer for the services performed or furnished, based upon the Engineer's standard hourly billing rates for actual work time performed plus reimbursement of out-of-pocket expenses including travel, which in total will not exceed **\$58,000**.

We appreciate the opportunity to work with the Village of Flossmoor on this important Project and we are available to begin work immediately upon your notice to proceed.

If you find this proposal acceptable, please attach this document as Exhibit A to the Village's Design Agreement. Please do not hesitate to call me at 815-482-7853 or Matt Moffitt at 815-444-4470 if you have any questions.

Sincerely,

BAXTER & WOODMAN, INC.
CONSULTING ENGINEERS



Sean E. O'Dell, PE
Vice President

I:\Crystal Lake\FLSMR\201305-Hagen-Douglas\Contracts\Work\2501305.40_Proposal_Hagen_Douglas_Design.docx

TO: Mayor Braun and Board of Trustees
FROM: Bridget Wachtel, Village Manager
DATE: November 2, 2020
SUBJECT: Emergency Declaration Granting Powers to the Mayor



FLOSSMOOR

The purpose of the attached ordinance is to ensure the continued operations for the Village of Flossmoor during a Declaration of Emergency, specifically the COVID-19 pandemic. As a unit of government, the Village has several checks and balances to ensure that the democratic process is upheld in policy making and the expenditure of funds. This ordinance provides extraordinary authority during the pandemic.

Up to this point, the Village Board has approved this ordinance in anticipation of some extraordinary set of circumstances impacting the Board as a public body or management staff. As the State has moved through the Restore Illinois phases, this authority at first seems less needed but has continued to be adopted by the Board with regard to the potential to make needed decisions and address regulations to restore our local economy and/or provide for the safety of the community. With the Governor's release of A Resurgence Plan and any concern about the State moving backwards through the Restore Phases, this ordinance continues to be relevant. This ordinance provides the Mayor with that authority and sunsets at the next board meeting, unless renewed.

ORDINANCE NO. _____
**AN ORDINANCE GRANTING EMERGENCY POWERS TO THE MAYOR OF THE VILLAGE OF
FLOSSMOOR, COOK COUNTY, ILLINOIS**

WHEREAS, the Village of Flossmoor, Cook County, Illinois (the “*Village*”) is a duly organized and validly existing non home-rule municipality created in accordance with the Constitution of the State of Illinois of 1970 and the laws of the State; and

WHEREAS, the United States Centers for Disease Control (CDC), the United States Department of Health and Human Services (HHS), and the World Health Organization (WHO) have each determined that SARS-CoV-2 virus causes the COVID-19 respiratory disease which is a new strain of coronavirus that had not been previously identified in humans and is easily spread from person to person causing serious illness or death; and

WHEREAS, on January 31, 2020, the Secretary of Health and Homeland Security declared a public health emergency for the entire United States of America concerning COVID-19; on March 9, 2020, Governor Pritzker issued a disaster proclamation concerning the spread of COVID-19 in Illinois which has since been extended; and on March 13, 2020, President Trump declared a national emergency concerning the COVID-19 pandemic; and

WHEREAS, the Illinois Department of Public Health has now confirmed localized community person-to-person transmission of COVID-19 in Illinois, significantly increases the risk of exposure and infection to Illinois’ general public and creating an extreme public health risk in the City and throughout the State. As has been experienced around the world with the SARS-CoV-2, the COVID-19 virus has the potential to infect large numbers of people in a short amount of time, placing extreme burdens on the health care system and the economy; and

WHEREAS, in order to prevent the spread of COVID-19 in the Village, and to protect the residents of the Village from disease and death, the Mayor and Board of Trustees deem it to be in the best interest of the Village’s residents, business owners, Village officials and Village staff to declare a State of Emergency and authorize the Mayor to undertake the actions hereinafter set forth deemed necessary to respond to this emergency; and

WHEREAS, the Illinois Municipal Code, 65 ILCS 5/11-1-6, provides for the declaration of

a state of emergency and the grant of extraordinary authority to the Mayor by ordinance passed by the Board of Trustees; and

WHEREAS, the Illinois Emergency Management Agency Act, 20 ILCS 3305/11, further provides for emergency local disaster declaration by the principal executive officer which is the Mayor in the case of the Village.

NOW, THEREFORE, BE IT ORDAINED, by the Mayor and Board of Trustees of the Village of Flossmoor, Cook County, Illinois, as follows:

Section 1. - RECITALS

The foregoing recitals shall be and are hereby incorporated as findings of fact as if said recitals were fully set forth herein.

Section 2. - LOCAL STATE OF EMERGENCY

It is hereby found that the declaration of the Department of Health and Human Services and the proclamation of the Governor of the State of Illinois of the existence of a pending disaster collectively affirm there exists a State of Emergency in the Village.

Section 3. - ORDERS AUTHORIZED

In the interest of public safety and welfare and to address the issues caused by the emergency, the Mayor is authorized to take the following actions during the State of Emergency:

- 1) Take all actions reasonably necessary to respond to the emergency;
- 2) In the event the State of Emergency extends beyond the current fiscal year and a new budget has not been approved, the Mayor shall be authorized to approved new spending by the Village during the existence of this State of Emergency;
- 3) Take any and all actions authorized by the Illinois Emergency Management Agency Act, 20 ILCS 3305/1 et seq., and in particular those set out in Section 10 "Local Disaster Declarations" as may be made applicable to the Village;
- 4) Authorize the delay or suspension of Village ordinances, programs or services,

application deadlines, penalty or late payment provisions associated with payment of Village fees, adjudication hearings, code enforcement, and zoning provisions;

- 5) Implement such emergency procedures as may be necessary for the preservation of the health and safety of Village employees;
- 6) In consultation with the Village Manager, implement alternative staffing, protocols, and procedures for the Village's Police Department, Fire Department, Public Works Department and other administrative offices; and
- 7) Cooperate and coordinate with all emergency operations of the Cook County, State of Illinois and all other local governments to best utilize the resources of all governments and agencies in the area to respond to the state of emergency.

Section 4. - DURATION

This Ordinance shall be in full force and effect until the first to occur, a declaration that the State of Emergency no longer exists or the first regular meeting of the Board of Trustees after the state of emergency has been declared. This Ordinance may be reinstated by the Board of Trustees at any regular meeting so long as the state of emergency remains.

Section 5. This ordinance shall be in full force and effect upon its passage, approval, and publication as provided by law.

AYES: _____

NOES: _____

ABSENT: _____

ABSTAINED: _____

PASSED: _____

APPROVED: _____

PUBLISHED: _____

APPROVED:

Mayor

ATTEST:

Village Clerk

**VILLAGE OF FLOSSMOOR
11/2/2020
CLAIMS LIST SUMMARY**

HAND CHECKS
INVOICES

\$1,326.76
\$1,379,126.77

TOTAL

\$1,380,453.53

Village of Flossmoor
Detail Board Report
Invoices Due On/Before: 11/03/20

Vendor Name	Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
AIR ONE EQUIPMENT INC	161536	10/15/20	\$203.70		FLASH LIGHT REPAIR PARTS	01-60-3-615	SMALL TOOLS & EQUIPMENT	\$203.70
							VENDOR TOTAL:	\$203.70
AIRGAS USA, LLC	9973782499	09/30/20	\$67.24		WELDING GAS CYLINDER RENTAL	01-60-6-671	MAINTENANCE AND SUPPLIES	\$16.81
						07-01-6-671	MAINTENANCE AND SUPPLIES	\$16.81
						08-11-6-671	MAINTENANCE AND SUPPLIES	\$16.81
						08-21-6-671	MAINTENANCE AND SUPPLIES	\$16.81
	9973782500	09/30/20	\$28.16		WELDING GAS CYLINDER RENTAL	01-60-6-671	MAINTENANCE AND SUPPLIES	\$7.04
						07-01-6-671	MAINTENANCE AND SUPPLIES	\$7.04
						08-11-6-671	MAINTENANCE AND SUPPLIES	\$7.04
						08-21-6-671	MAINTENANCE AND SUPPLIES	\$7.04
						VENDOR TOTAL:		\$95.40

Village of Flossmoor
Detail Board Report
Invoices Due On/Before: 11/03/20

Vendor Name		Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
AL WARREN OIL COMPANY INC		W1339066	09/23/20	\$751.58		PUBLIC WORKS DIESEL TANK	01-60-3-608	PETROLEUM PRODUCTS	\$283.87
							08-11-3-608	PETROLEUM PRODUCTS	\$96.65
							08-21-3-608	PETROLEUM PRODUCTS	\$96.65
							01-49-3-608	PETROLEUM PRODUCTS	\$274.41
W1336422			09/11/20	\$523.24		PUBLIC WORKS DIESEL TANK	01-60-3-608	PETROLEUM PRODUCTS	\$203.61
							08-11-3-608	PETROLEUM PRODUCTS	\$91.01
							08-21-3-608	PETROLEUM PRODUCTS	\$91.01
							01-49-3-608	PETROLEUM PRODUCTS	\$137.61
W1331566			08/20/20	\$1,272.07		VILLAGE GAS	01-55-3-608	PETROLEUM PRODUCTS	\$44.58
							01-60-3-608	PETROLEUM PRODUCTS	\$261.92
							08-11-3-608	PETROLEUM PRODUCTS	\$107.82
							08-21-3-608	PETROLEUM PRODUCTS	\$83.07
							01-42-3-608	PETROLEUM PRODUCTS	\$36.52
							01-48-3-608	PETROLEUM PRODUCTS	\$544.27
							01-49-3-608	PETROLEUM PRODUCTS	\$170.66
							01-53-3-608	PETROLEUM PRODUCTS	\$23.23
W1336421			09/11/20	\$1,347.59		VILLAGE GAS	01-55-3-608	PETROLEUM PRODUCTS	\$41.34
							01-60-3-608	PETROLEUM PRODUCTS	\$143.29
							08-11-3-608	PETROLEUM PRODUCTS	\$106.43
							08-21-3-608	PETROLEUM PRODUCTS	\$83.24
							01-42-3-608	PETROLEUM PRODUCTS	\$28.69
							01-48-3-608	PETROLEUM PRODUCTS	\$693.34
							01-49-3-608	PETROLEUM PRODUCTS	\$208.57
							01-53-3-608	PETROLEUM PRODUCTS	\$42.69
W1339065			09/23/20	\$1,319.71		VILLAGE GAS	01-55-3-608	PETROLEUM PRODUCTS	\$47.45
							01-60-3-608	PETROLEUM PRODUCTS	\$214.86
							08-11-3-608	PETROLEUM PRODUCTS	\$168.94
							08-21-3-608	PETROLEUM PRODUCTS	\$127.93
							01-48-3-608	PETROLEUM PRODUCTS	\$578.00
							01-49-3-608	PETROLEUM PRODUCTS	\$149.06
							01-53-3-608	PETROLEUM PRODUCTS	\$33.47
W1333116			08/27/20	\$835.82		PUBLIC WORKS DIESEL TANK	01-60-3-608	PETROLEUM PRODUCTS	\$382.23

Village of Flossmoor Detail Board Report

Invoices Due On/Before: 11/03/20

Vendor Name		Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
W1331567	08/20/20	\$862.79	PUBLIC WORKS DIESEL TANK	08-11-3-608		PETROLEUM PRODUCTS		\$174.79	
				08-21-3-608		PETROLEUM PRODUCTS		\$174.79	
				01-49-3-608		PETROLEUM PRODUCTS		\$104.01	
	08/11/20	\$976.93	VH DIESEL TANK	01-60-3-608		PETROLEUM PRODUCTS		\$215.69	
				08-11-3-608		PETROLEUM PRODUCTS		\$215.70	
				08-21-3-608		PETROLEUM PRODUCTS		\$215.70	
				01-49-3-608		PETROLEUM PRODUCTS		\$215.70	
	10/01/20	\$1,342.90	VILLAGE GAS	01-60-3-608		PETROLEUM PRODUCTS		\$470.52	
				01-49-3-608		PETROLEUM PRODUCTS		\$506.41	
W1340877 2	10/08/20	\$222.58	REIMBURSEMENT FOR GOOGLE ADS - DISCOVER FLOSS CAMPAIGN	01-55-3-608		PETROLEUM PRODUCTS		\$63.06	
				01-60-3-608		PETROLEUM PRODUCTS		\$217.25	
				08-11-3-608		PETROLEUM PRODUCTS		\$153.24	
	10/08/20	\$382.75	CENSUS AWARENESS T-SHIRT FUNDED THRU COOK CO. GRANT	08-21-3-608		PETROLEUM PRODUCTS		\$123.50	
				01-42-3-608		PETROLEUM PRODUCTS		\$44.63	
				01-48-3-608		PETROLEUM PRODUCTS		\$571.02	
				01-49-3-608		PETROLEUM PRODUCTS		\$170.20	
	VENDOR TOTAL:						\$9,232.63		
ALLISON MATSON									
100820	10/08/20	\$222.58	REIMBURSEMENT FOR GOOGLE ADS - DISCOVER FLOSS CAMPAIGN	01-41-4-653		MARKETING PROGRAMS		\$222.58	
				CENSUS AWARENESS T-SHIRT FUNDED THRU COOK CO. GRANT					
	100820-1	10/08/20	\$382.75		01-41-7-712		CENSUS AWARENESS GRANT		\$382.75
VENDOR TOTAL:						\$605.33			
ANDRES MEDICAL BILLING, LTD									
249925	10/06/20	\$1,636.06	SEPTEMBER 2020 COLLECTIONS	01-49-4-656		AMBULANCE COLLECTION SERVICES		\$1,636.06	
				VENDOR TOTAL:				\$1,636.06	
ANDREWS PRINTING LLC									
67086	10/06/20	\$115.00	POSTCARDS: GET CONNECTED	01-41-4-653		MARKETING PROGRAMS		\$115.00	
				VENDOR TOTAL:				\$115.00	

Village of Flossmoor Detail Board Report

Invoices Due On/Before: 11/03/20

Vendor Name Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
AT&T 7942481101120	10/11/20	\$698.93		INTERNET CONNECTION FOR VILLAGE HALL	01-42-4-639	WEBSITE & INTERNET SERVICES	\$698.93
						VENDOR TOTAL:	\$698.93
BATTERIESPLUS P32233895	10/15/20	\$68.85		FLASHLIGHT BATTERIES	01-60-3-605	OPERATING SUPPLIES	\$68.85
						VENDOR TOTAL:	\$68.85
BENISTAR/UA-6803 11012020	09/30/20	\$1,804.00		PREMIUM BENEFIT PROGRAM	01-00-0-219	HEALTH INSURANCE PAYABLE	\$1,804.00
						VENDOR TOTAL:	\$1,804.00
BERNICE JOHNSON 101420	10/14/20	\$15.00		REFUND OF SENIOR VEHICLE STICKER	01-00-2-420	VEHICLE STICKERS	\$15.00
						VENDOR TOTAL:	\$15.00
BLACK DIRT, INC. 062020-428	09/30/20	\$1,140.00		DIRT FOR GROUND REPAIRS	01-62-3-619	PROGRAM COMMODITIES	\$380.00
						PROGRAM COMMODITIES	\$380.00
						PROGRAM COMMODITIES	\$380.00
						VENDOR TOTAL:	\$1,140.00
BOUND TREE MEDICAL LLC 83803847	10/09/20	\$26.84		CURAPLEX STRAP SET	01-49-3-622	EMS EQUIPMENT & SUPPLIES	\$26.84
						BLOOD GLUCOSE TEST STRIPS	\$79.16
						RESTRAINT STRAP	\$29.28
						VENDOR TOTAL:	\$135.28

Village of Flossmoor
Detail Board Report
Invoices Due On/Before: 11/03/20

Vendor Name	Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
CANON SOLUTIONS AMERICA, INC.								
	4034223631	10/07/20	\$51.49		MONTHLY COPIER USAGE			
						01-55-6-670	OFFICE EQUIPMENT MAINTENANCE	\$51.49
	4034224105	10/07/20	\$38.20		MONTHLY COPIER BASE			
						01-55-6-670	OFFICE EQUIPMENT MAINTENANCE	\$38.20
							VENDOR TOTAL:	\$89.69
CDW GOVERNMENT, INC.								
	1743849	09/22/20	\$79.78		DUAL MONITOR STAND-ACCOUNTING CLERK DESK			
						01-43-3-607	COMPUTER EQUIPMENT & SUPPLIES	\$79.78
							VENDOR TOTAL:	\$79.78
CLARK BAIRD SMITH LLP								
	093020	09/30/20	\$2,405.00		FEES			
						01-44-4-644	OTHER LEGAL SERVICES	\$2,405.00
							VENDOR TOTAL:	\$2,405.00
COMCAST								
	0001666	10/06/20	\$351.70		INTERNET SERVICE			
						01-42-4-639	WEBSITE & INTERNET SERVICES	\$243.35
						01-55-6-673	COMPUTER NETWORK MAINTENANCE	\$108.35
							VENDOR TOTAL:	\$351.70
COOK COUNTY DEPARTMENT OF								
	100520	10/05/20	\$100.00		SANITATION INSPECTIONS JUL-SEP 2020			
						01-53-4-659	SANITARIAN INSPECTION SERVICES	\$100.00
							VENDOR TOTAL:	\$100.00
COOK COUNTY TREASURER								
	2020-3	10/03/20	\$1,671.00		TRAFFIC SIGNAL MAINTENANCE			
						02-01-4-630	ELECTRIC, POWER, AND LIGHT	\$1,671.00
							VENDOR TOTAL:	\$1,671.00

Village of Flossmoor
Detail Board Report
Invoices Due On/Before: 11/03/20

Vendor Name Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
CORE & MAIN LP N097349	10/01/20	\$2,269.95		RESTOCK CLAMPS & SUPPLIES FOR LEAD SERVICE HARVESTING	08-11-6-675	WATER SYSTEM MAINT & REPAIRS	\$446.01
					08-13-3-619	PROGRAM COMMODITIES	\$446.01
					08-11-7-771	WATER SUPPLY FEASIBILITY STUDY	\$1,377.93
	10/13/20	\$256.00		LEAD SERVICE LINE REPLACEMENT PIPE	08-11-7-771	WATER SUPPLY FEASIBILITY STUDY	\$256.00
	10/12/20	\$135.87		RESTOCK CLAMP	08-11-6-675	WATER SYSTEM MAINT & REPAIRS	\$67.93
N114328	10/07/20	\$52.90		TOOL FOR TAKING APART REGISTERS FOR 3/4" METERS	08-13-3-619	PROGRAM COMMODITIES	\$67.94
N104247	10/16/20	\$88.26		B-BOX EXTENSIONS	08-11-6-672	WATER METERS AND ROMS	\$52.90
N152746	10/05/20	\$81.90		TOOLS FOR W/S DEPT	08-11-3-605	OPERATING SUPPLIES	\$88.26
N191708					08-11-3-615	SMALL TOOLS & EQUIPMENT	\$40.95
N122996					08-21-3-615	SMALL TOOLS & EQUIPMENT	\$40.95
						VENDOR TOTAL:	\$2,884.88
CROSSMARK PRINTING, INC.							
80309	10/06/20	\$1,026.91		NOV. REFERENDUM INFO	01-41-4-631	BOARD CONTINGENCY	\$1,026.91
						VENDOR TOTAL:	\$1,026.91

Village of Flossmoor Detail Board Report Invoices Due On/Before: 11/03/20

Vendor Name		Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
CURRENT TECHNOLOGIES CORP									
724625		06/15/20	\$40.90			PATCH CABLES FOR NETWORK	01-42-3-607	COMPUTER EQUIPMENT & SUPPLIES	\$40.90
10727		10/21/20	\$6,256.67			EMAIL SECURITY & ARCHIVING SOFTWARE FOR OUTLOOK SERVER REPLACEMENT	16-01-7-730	COMPUTER EQUIPMENT	\$6,256.67
725454		10/15/20	\$3,045.00			BS&A PROJECT IMPLEMENTATION	16-01-7-730	COMPUTER EQUIPMENT	\$3,045.00
725374		10/15/20	\$23,200.00			AGREEMENT 2017-2019 250 HOUR BLOCK RETAINER1013	01-42-6-673	COMPUTER HARDWARE MAINTENANCE	\$4,013.00
							01-43-6-673	COMPUTER NETWORK MAINTENANCE	\$8,630.00
							01-45-6-673	COMPUTER HARDWARE MAINTENANCE	\$186.00
							01-48-6-673	COMPUTER NETWORK MAINTENANCE	\$5,266.00
							01-49-6-673	COMPUTER NETWORK MAINTENANCE	\$3,364.00
							01-53-6-673	COMPUTER NETWORK MAINTENANCE	\$93.00
							01-55-6-673	COMPUTER NETWORK MAINTENANCE	\$1,648.00
								VENDOR TOTAL:	\$32,542.57
DAWN LENCIONI-KORTUM									
100720		10/07/20	\$323.81			KORTUM: CFM TEST	01-55-5-661	TRAINING	\$323.81
								VENDOR TOTAL:	\$323.81
DONALD E. LONGSHORE									
101220		10/12/20	\$2,400.00			PAINTING HANDRAILS, POSTS, DOORS @ VH	16-01-7-767	BUILDING MAINTENANCE	\$2,400.00
								VENDOR TOTAL:	\$2,400.00
EAGLE UNIFORM CO INC									
295504		10/06/20	\$127.75			KNETL: PANTS/HAT/TIE/BAND	01-49-3-612	UNIFORMS & RELATED SUPPLIES	\$127.75
294550		09/11/20	\$15.00			CAGLE: SSERT LOGO D.E.	01-48-3-612	UNIFORMS & RELATED SUPPLIES	\$15.00
								VENDOR TOTAL:	\$142.75

Village of Flossmoor

Detail Board Report

Invoices Due On/Before: 11/03/20

Vendor Name Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
EBEL'S ACE HARDWARE							
343933	10/02/20	\$17.60		TAPE MASK/ACE RSTP SPRY GL	01-49-6-674	EQUIP MAINTENANCE & SUPPLIES	\$17.60
343952	10/05/20	\$20.18		FASTENERS (FOR TRUCK)	01-49-3-605	OPERATING SUPPLIES	\$20.18
				VENDOR TOTAL:			\$37.78
ESRI HEADQUARTERS							
93917888	10/13/20	\$500.00	2020-0017	ARCGIS ONLINE MAPPING SOFTWARE ANNUAL FEE	01-63-4-653	ARCGIS MAPPING SOFTWARE ANNUAL	\$500.00
				VENDOR TOTAL:			\$500.00
ETERNALLY GREEN LAWN CARE							
09012020	10/07/20	\$5,010.00		GRASS MOWING CONTRACT	01-60-6-678	LANDSCAPE MAINTENANCE	\$5,010.00
				VENDOR TOTAL:			\$5,010.00
EVT TECHNOLOGIES							
5179	09/29/20	\$922.85		MDT INSTALL & POWER ISSUES	01-49-3-621	COMMUNICATIONS EQUIPMENT	\$320.00
5201	10/07/20	\$118.80		MIC PARTS	01-49-6-671	VEHICLE MAINTENANCE	\$602.85
				VENDOR TOTAL:			\$1,041.65
EXPERT CHEMICAL & SUPPLY INC							
854487	10/14/20	\$718.09		RESTOCK PAPER PRODUCTS & FACE MASKS	01-67-3-616	CLEANING SUPPLIES	\$388.09
					01-42-7-710	COVID-19 EXPENSES	\$330.00
				VENDOR TOTAL:			\$718.09
FITZSIMMONS							
3577919	10/16/20	\$80.00		GAS CONTENTS H TANK 1@ 281CU F	01-49-3-622	EMS EQUIPMENT & SUPPLIES	\$80.00
3583868	10/16/20	\$15.00		H TANK	01-49-6-675	EMS EQUIPMENT MAINTENANCE	\$15.00
				VENDOR TOTAL:			\$95.00

Village of Flossmoor
Detail Board Report
Invoices Due On/Before: 11/03/20

Vendor Name	Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
GARVEY'S OFFICE PRODUCTS								
PINV1987789		10/13/20	\$97.56		FIRST AID SUPPLIES RESTOCK			
						01-60-3-618	SAFETY EQUIPMENT & SUPPLIES	\$32.52
						08-11-3-618	SAFETY EQUIPMENT & SUPPLIES	\$32.52
						08-21-3-618	SAFETY EQUIPMENT & SUPPLIES	\$32.52
PINV1989240		10/15/20	\$88.95		CALENDARS/PLANNERS			
						01-55-3-605	OPERATING SUPPLIES	\$88.95
PINV1989965		10/16/20	\$16.99		PLANNER			
						01-55-3-601	OFFICE SUPPLIES	\$16.99
PINV1991176		10/20/20	\$48.84		LYSOL DISINFECTING WIPES			
						01-42-7-710	COVID-19 EXPENSES	\$48.84
PINV1991842		10/21/20	\$59.36		LABEL MAKER TAPE			
						01-48-3-601	OFFICE SUPPLIES	\$59.36
PINV1991194		10/20/20	\$92.35		INK CARTRIDGE/LABEL MAKER TAPE/LEGAL PAPER PADS			
						01-48-3-601	OFFICE SUPPLIES	\$92.35
PINV1989225		10/15/20	\$45.12		LABELS			
						01-48-3-601	OFFICE SUPPLIES	\$45.12
							VENDOR TOTAL:	\$449.17
GASVODA & ASSOCIATES INC								
INV2002062		10/01/20	\$1,785.27		BUTTERFIELD LIFT STATION MAINTENANCE			
						08-21-6-677	SEWER SYSTEM MAINTENANCE	\$1,785.27
							VENDOR TOTAL:	\$1,785.27
GFOA								
3632		10/12/20	\$460.00		CERT OF ACHIEVEMENT REVIEW FEE FY2020			
						01-43-4-634	MISCELLANEOUS SERVICES	\$460.00
							VENDOR TOTAL:	\$460.00
GOLDEN TILLEY								
100920		10/09/20	\$44.47		REFUND OF OVERPAYMENT (W/S)			
						08-00-0-130	ACCOUNTS RECEIVABLE - BILLED	\$44.47
							VENDOR TOTAL:	\$44.47
LCMA								
84230		10/19/20	\$20.00		MEMBERSHIP DUES: ILCMA TRAINING			
						01-42-5-661	TRAINING	\$20.00
							VENDOR TOTAL:	\$20.00

Village of Flossmoor
Detail Board Report
Invoices Due On/Before: 11/03/20

Vendor Name	Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
ILLINOIS ASSOCIATION OF CHIEFS								
	6319	10/08/20	\$95.00		KEITH TAYLOR: MEMBERSHIP RENEWAL (THRU DEC 2021)			
					01-48-5-660		DUES AND SUBSCRIPTIONS	\$95.00
							VENDOR TOTAL:	\$95.00
ILLINOIS STATE TOLL HIGHWAY								
	G123000001765	10/05/20	\$44.51		AUTO EXPENSE REIMBURSEMENTS: DPW TOLLS			
					01-60-6-671		MAINTENANCE AND SUPPLIES	\$11.12
					07-01-6-671		MAINTENANCE AND SUPPLIES	\$11.13
					08-11-6-671		MAINTENANCE AND SUPPLIES	\$11.13
					08-21-6-671		MAINTENANCE AND SUPPLIES	\$11.13
							VENDOR TOTAL:	\$44.51
INTL SOCIETY OF ARBORICULTURE								
	100120	10/01/20	\$129.00		ISA VIRTUAL CONFERENCE			
	1	10/23/20	\$129.00		BECKER CONFERENCE REGISTRATION	01-60-5-661	TRAINING	\$129.00
						01-60-5-661	TRAINING	\$129.00
							VENDOR TOTAL:	\$258.00
J.L. ADLER ROOFING								
	SD20-288	10/13/20	\$495.00		ROOF REPAIR			
					01-67-6-679		GENERAL & CONCRETE REPAIRS	\$495.00
							VENDOR TOTAL:	\$495.00
J.M.D. SOX OUTLET								
	347172	10/16/20	\$243.12		RYAN JONES - SAFETY BOOTS/UNIFORM			
					01-60-3-618		SAFETY EQUIPMENT & SUPPLIES	\$79.99
					01-60-3-612		UNIFORMS & RELATED SUPPLIES	\$54.38
					08-11-3-618		SAFETY EQUIPMENT & SUPPLIES	\$54.37
					08-21-3-618		SAFETY EQUIPMENT & SUPPLIES	\$54.38
							VENDOR TOTAL:	\$243.12
JUAN LUCERO								
	100820	10/07/20	\$650.00		LIVE MUSIC PERFORMANCE 10/8/20			
					01-41-4-652		COMMUNITY SERVICE ACTIVITIES	\$650.00
							VENDOR TOTAL:	\$650.00

Village of Flossmoor

Detail Board Report

Invoices Due On/Before: 11/03/20

Vendor Name Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
KATHLEEN FIELD ORR & ASSOCIATE NOVEMBER 2020	11/01/20	\$10,300.00		VILLAGE ATTY RETAINER NOVEMBER 2020	01-44-4-630	VILLAGE ATTY RETAINER	\$10,300.00
						VENDOR TOTAL:	\$10,300.00
KONICA MINOLTA 9007190845	10/08/20	\$425.00		COPIER/PRINTER MONTHLY BILL	01-43-6-670	OFFICE EQUIPMENT MAINTENANCE	\$425.00
						VENDOR TOTAL:	\$425.00
LIONHEART CRITICAL POWER 24100	08/21/20	\$652.93		EMERGENCY GENERATOR SERVICE REQUEST	01-67-6-679	GENERAL & CONCRETE REPAIRS	\$652.93
						VENDOR TOTAL:	\$652.93
M & J UNDERGROUND M20-0319	10/05/20	\$5,700.00		1746 SYLVAN - REPLACE WTER LINE	08-11-6-675	WATER SYSTEM MAINT & REPAIRS	\$2,850.00
						PROGRAM COMMODITIES	\$2,850.00
					08-11-6-675	WATER SYSTEM MAINT & REPAIRS	\$1,114.00
						PROGRAM COMMODITIES	\$1,114.00
						VENDOR TOTAL:	\$7,928.00
M&K TRUCK CENTERS OF CHICAGO HTS 1288045C	10/06/20	\$138.62		D-17 MARKER LAMP	01-60-6-671	MAINTENANCE AND SUPPLIES	\$34.65
						MAINTENANCE AND SUPPLIES	\$34.65
					07-01-6-671	MAINTENANCE AND SUPPLIES	\$34.66
						MAINTENANCE AND SUPPLIES	\$34.66
						VENDOR TOTAL:	\$138.62
M.E. SIMPSON COMPANY, INC. 35751	09/30/20	\$395.00		LEAK DETECTION 1746 SYLVAN COURT	08-11-4-632	LEAK DETECTION PROGRAM	\$395.00
						VENDOR TOTAL:	\$395.00

Village of Flossmoor Detail Board Report

Invoices Due On/Before: 11/03/20

Vendor Name	Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
MARQUEE EVENT RENTALS	223237	09/01/20	\$5,996.29		DOWNTOWN EATING TENTS	01-41-4-631	BOARD CONTINGENCY	\$5,996.29
							VENDOR TOTAL:	\$5,996.29
MCCANN INDUSTRIES INC	P12069	10/12/20	\$44.88		MORTAR TO REPAIR RESERVIOR WELL	08-11-6-677	WATER FACILITY MAINTENANCE	\$44.88
							VENDOR TOTAL:	\$44.88
MIDWEST PAVING EQUIPMENT	1888	10/14/20	\$875.00		HOT BOX SOLVENT	01-60-3-605	OPERATING SUPPLIES	\$875.00
							VENDOR TOTAL:	\$875.00
MOTION & CONTROL ENTERPRISES LLC	Z14150-001	09/28/20	\$128.08		AIR FITTINGS T19	01-49-6-674	EQUIP MAINTENANCE & SUPPLIES	\$128.08
	Z15225-001	09/28/20	\$49.06		AIR FITTINGS T19	01-49-6-674	EQUIP MAINTENANCE & SUPPLIES	\$49.06
							VENDOR TOTAL:	\$177.14
MOTOROLA SOLUTIONS	8281021941	09/14/20	\$5,931.90	2020-0016	PORTABLE RADIO PURCHASE	16-01-7-748	MOTOROLA ACCESORIES	\$5,931.90
	8281021910	09/14/20	\$286.00	2020-0016	PORTABLE RADIO PURCHASE	16-01-7-748	APX900 RADIOS	\$286.00
	8281023378	09/15/20	\$95,145.60	2020-0016	PORTABLE RADIO PURCHASE	16-01-7-748	APX6000 RADIOS	\$95,145.60
	8281024295	09/16/20	\$2,087.80	2020-0016	PORTABLE RADIO PURCHASE	16-01-7-748	APX6000 RADIOS	\$1,749.88
							MOTOROLA ACCESORIES	\$337.92
	8281021976	09/14/20	\$306.04	2020-0016	PORTABLE RADIO PURCHASE	16-01-7-748	MOTOROLA ACCESORIES	\$306.04
8281029366	09/24/20		\$9,930.56	2020-0016	PORTABLE RADIO PURCHASE	16-01-7-748	APX900 RADIOS	\$9,907.52
							MOTOROLA ACCESORIES	\$23.04
							VENDOR TOTAL:	\$113,687.90

Village of Flossmoor
Detail Board Report
Invoices Due On/Before: 11/03/20

Vendor Name	Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
MUNICIPAL SYSTEMS INC.								
19542		10/01/20	\$325.00		REOCC. ADM HEARING SOFTWARE	01-44-4-646	LOCAL ADJUDICATION SERVICES	\$325.00
19541		10/01/20	\$300.00		REOCC. ADM HEARING SOFTWARE	01-44-4-646	LOCAL ADJUDICATION SERVICES	\$300.00
							VENDOR TOTAL:	\$625.00
NAME ON ANYTHING.COM								
200708-4L		10/13/20	\$183.00		SIGNS FOR STANCHIONS	01-42-7-710	COVID-19 EXPENSES	\$183.00
							VENDOR TOTAL:	\$183.00
NATIONAL MINORITY UPDATE PMB								
9032772		10/13/20	\$195.00		P.O. JOB POSTING	01-48-4-638	ADVERTISING	\$195.00
							VENDOR TOTAL:	\$195.00
NORTHEAST FLAGS								
13-6381		08/04/20	\$361.40		AMERICAN FLAGS	40-30-6-682	CBD FLAGS	\$180.70
						01-60-6-682	CBD FLAGS	\$180.70
							VENDOR TOTAL:	\$361.40
ON-TARGET SOLUTIONS GROUP INC								
1865		07/22/20	\$750.00		POLICE SEMINARS	01-48-5-661	TRAINING	\$750.00
							VENDOR TOTAL:	\$750.00
OTTOSEN DINOLFO								
129968		09/30/20	\$350.77		UNPLANNED LITIGATION	01-44-4-643	UNPLANNED LITIGATION	\$350.77
							VENDOR TOTAL:	\$350.77

Village of Flossmoor
Detail Board Report
Invoices Due On/Before: 11/03/20

Vendor Name		Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
PETTY CASH (PD)									
102820		10/28/20		\$222.70		REPLENISH PETTY CASH			
							01-48-3-611	SPECIAL POLICE COMMODITIES	\$50.56
							01-48-3-603	POSTAGE	\$64.69
							01-42-7-710	COVID-19 EXPENSES	\$55.42
							01-48-6-671	VEHICLE MAINTENANCE & SUPPLIES	\$7.82
							01-48-5-661	TRAINING	\$42.00
							01-48-4-645	ANIMAL CONTROL SERVICES	\$2.21
								VENDOR TOTAL:	\$222.70
PUBLIC SAFETY DIRECT, INC.									
96755		10/06/20		\$100.00		FOR OFFICER'S BODY COM	01-48-6-671	VEHICLE MAINTENANCE & SUPPLIES	\$100.00
								VENDOR TOTAL:	\$100.00
RELIANCE SAFETY LANE & SERVICE									
118444		08/02/20		\$112.00		VEHICLE INSPECTION			
							01-60-6-671	MAINTENANCE AND SUPPLIES	\$28.00
							08-11-6-671	MAINTENANCE AND SUPPLIES	\$28.00
							08-21-6-671	MAINTENANCE AND SUPPLIES	\$28.00
							07-01-6-671	MAINTENANCE AND SUPPLIES	\$28.00
								VENDOR TOTAL:	\$112.00
RICHARD G. CRUSOR, JR.									
100820		10/01/20		\$225.00		09/24/20 HEARING OFFICER	01-44-4-646	LOCAL ADJUDICATION SERVICES	\$225.00
								VENDOR TOTAL:	\$225.00
SAFETY KLEEN SYSTEMS INC									
84316319		10/19/20		\$373.20		PARTS WASHER SOLVENT	01-49-6-677	EQUIPMENT SERVICE CONTRACTS	\$373.20
								VENDOR TOTAL:	\$373.20

Village of Flossmoor
Detail Board Report
Invoices Due On/Before: 11/03/20

Vendor Name		Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
SANDENO EAST INC.									
5597		09/30/20		\$791.25		ASPHALT SURFACE MIX	01-68-3-619	PROGRAM COMMODITIES	\$197.81
							02-01-3-606	ASPHALT MIX	\$197.81
							08-14-3-612	ASPHALT MIX	\$197.81
							08-24-3-612	ASPHALT MIX	\$197.82
5645		10/09/20		\$395.63		ASPHALT MIS FOR MISC POT HOLE PATCHING	01-68-3-619	PROGRAM COMMODITIES	\$98.90
							02-01-3-606	ASPHALT MIX	\$98.91
							08-14-3-612	ASPHALT MIX	\$98.91
							08-24-3-612	ASPHALT MIX	\$98.91
								VENDOR TOTAL:	\$1,186.88
SELECT PORTFOLIO SERVICING INC									
100920		10/09/20		\$202.28		REFUND OF OVERPAYMENT (W/S)	08-00-0-130	ACCOUNTS RECEIVABLE - BILLED	\$202.28
								VENDOR TOTAL:	\$202.28
SHARK SHREDDING INC.									
48136		10/08/20		\$105.00		ON-SITE DOCUMENT DESTRUCTION SERVICE	01-42-4-634	OTHER MISCELLANEOUS SERVICES	\$27.50
							01-48-3-611	SPECIAL POLICE COMMODITIES	\$77.50
								VENDOR TOTAL:	\$105.00
SOUTHWEST DIGITAL PRINTING									
10202011		10/02/20		\$40.00		BLUEPRINT: 950 BRAEMAR	12-00-0-286	MISCELLANEOUS DEPOSITS	\$40.00
								VENDOR TOTAL:	\$40.00
STATE INDUSTRIAL PRODUCTS CORP									
901707377		10/08/20		\$359.52		HAND SOAP	01-49-3-616	CLEANING SUPPLIES	\$359.52
								VENDOR TOTAL:	\$359.52

Village of Flossmoor
Detail Board Report
Invoices Due On/Before: 11/03/20

Vendor Name		Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
US BANK ST PAUL									
1664918		10/09/20	\$602,850.00			GEN. OBLIGATION REFUNDING BOND SERIES 2017			
							06-01-8-841	DEBT SERV-2017 GO REFUND-INT	\$17,850.00
							06-01-8-840	DEBT SERV-2017 GO REFUND-PRIN	\$585,000.00
1664919		10/09/20	\$373,021.25			GEN. OBLIGATION BOND SERIES 2013 & 2014			
							06-01-8-836	DEBT SERV-2014 GO ISSUE-INT	\$51,700.00
							06-01-8-835	DEBT SERV-2014 GO ISSUE-PRIN	\$135,000.00
							06-01-8-831	DEBT SERV-2013 GO ISSUE-INT	\$31,321.25
							06-01-8-830	DEBT SERV-2013 GO ISSUE-PRIN	\$155,000.00
VENDOR TOTAL:									\$975,871.25
US DIGITAL DESIGNS INC									
9542		09/18/20	\$10,645.02		2020-0011	MSI PO#20210019 - G2 FIRE STATION ALERTING SYSTEM			
							22-01-7-701	G2 FIRE STATION ALERTING SYSTEM	\$6,403.02
							22-01-7-702	G2 FIRE STATION ALERTING SYSTEM	\$4,242.00
9543		09/18/20	\$15,130.69		2020-0010	MSI PO#20210018 - G2 FIRE STATION ALERTING SYSTEM			
							22-01-7-701	G2 FIRE STATION ALERTING SYSTEM	\$9,102.69
							22-01-7-702	G2 FIRE STATION ALERTING SYSTEM	\$6,028.00
9544		09/18/20	\$15,721.98		2020-0008	MSI PO#20210015 - FIRE STATION ALERTING SYSTEM			
							22-01-7-701	G2 FIRE STATION ALERTING SYSTEM	\$7,121.98
							22-01-7-702	G2 FIRE STATION ALERTING SYSTEM	\$8,600.00
VENDOR TOTAL:									\$41,497.69
UTERMARK & SONS									
60886		10/19/20	\$75.00			LAWN SERVICE: 18943 CRAWFORD AVE.			
							01-64-4-653	CODE ENFORCE MOWING SERVICES	\$75.00
VENDOR TOTAL:									\$75.00
VERMEER ILLINOIS INC									
R19927		09/11/20	\$(490.00)			DAMAGE WAIVER CRET FROM 8/11/20 CHIPPER RENTAL			
							01-63-4-653	PARKWAY TREE SERVICES	\$(490.00)
VENDOR TOTAL:									\$(490.00)
VILLAGE OF HOMEWOOD									
9822		10/06/20	\$130,857.06			VILLAGE WATER BILL			
							08-11-4-635	HOMEWOOD-LAKE MICHIGAN WATER	\$125,857.06
							08-11-4-636	HOMEWOOD-OPER & MTCE CHARGES	\$5,000.00
VENDOR TOTAL:									\$130,857.06

Village of Flossmoor
Detail Board Report
Invoices Due On/Before: 11/03/20

Vendor Name		Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
WEST SIDE TRACTOR SALES									
S88414		10/07/20	\$82.09			SEAT ADJUSTMENT CABLE FOR T-21			
							01-60-6-671	MAINTENANCE AND SUPPLIES	\$20.52
							07-01-6-671	MAINTENANCE AND SUPPLIES	\$20.52
							08-11-6-671	MAINTENANCE AND SUPPLIES	\$20.52
							08-21-6-671	MAINTENANCE AND SUPPLIES	\$20.53
							VENDOR TOTAL:		\$82.09
WINKLER'S TREE SERVICE									
122528		10/20/20	\$7,518.00			CONTRACT STUMP GRINDING			
							01-63-4-653	PARKWAY TREE SERVICES	\$7,518.00
							VENDOR TOTAL:		\$7,518.00
WRB LLC									
2020-33		10/13/20	\$2,766.40			WATER SUPPLY ADVISORY SERVICES			
							08-11-7-771	WATER SUPPLY FEASIBILITY STUDY	\$2,766.40
							VENDOR TOTAL:		\$2,766.40
Z-FORCE TRANSPORTATION, INC.									
20-176819		10/08/20	\$735.00			HAUL CLEAN FILL			
							08-11-6-675	WATER SYSTEM MAINT & REPAIRS	\$367.50
							08-13-3-619	PROGRAM COMMODITIES	\$367.50
20-176841		10/09/20	\$245.00			CLEAN FILL REMOVED FOR DPW SERVICE CTR			
							08-11-6-675	WATER SYSTEM MAINT & REPAIRS	\$122.50
							08-13-3-619	PROGRAM COMMODITIES	\$122.50
20-176937		10/16/20	\$1,262.09			STOCK STONE DELIVERY			
							08-11-6-675	WATER SYSTEM MAINT & REPAIRS	\$631.04
							08-13-3-619	PROGRAM COMMODITIES	\$631.05
20-176801		10/07/20	\$979.35			STOCK STONE DELIVERY			
							08-13-3-619	PROGRAM COMMODITIES	\$489.67
							08-11-6-675	WATER SYSTEM MAINT & REPAIRS	\$489.68
							VENDOR TOTAL:		\$3,221.44

Village of Flossmoor
Detail Board Report
Invoices Due On/Before: 11/03/20

Vendor Name	Invoice #	Invoice Date	Invoice Amount	PO #	Invoice Description	GL Number	GL Description	Line Amount
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Total Amount Being Paid: \$1,379,126.77
Total Number of Invoices: 124

Village of Flossmoor
Detail Board Report
Manual Checks Issued: 10/12/20 thru 10/12/20

Vendor Name		Invoice #	Invoice Date	Amount	Check #	Check Date	PO #	Invoice Description	GL Number	GL Description	Line Amount
IL DIRECTOR OF EMPLOYMENT		3RD QTR 2020	10/08/20	\$1,180.59	72875	10/12/20		UNEMPLOYMENT CONTRIBUTIONS 3RD QUARTER 2020			
								01-41-2-593		UNEMPLOYMENT CONTRIBUTIONS	\$11.81
								01-42-2-593		UNEMPLOYMENT CONTRIBUTIONS	\$82.64
								01-43-2-593		UNEMPLOYMENT CONTRIBUTIONS	\$94.45
								01-45-2-593		UNEMPLOYMENT CONTRIBUTIONS	\$23.61
								01-48-2-593		UNEMPLOYMENT CONTRIBUTIONS	\$425.01
								01-49-2-593		UNEMPLOYMENT CONTRIBUTIONS	\$200.70
								01-50-2-593		UNEMPLOYMENT CONTRIBUTIONS	\$70.84
								01-53-2-593		UNEMPLOYMENT CONTRIBUTIONS	\$23.61
								01-55-2-593		UNEMPLOYMENT CONTRIBUTIONS	\$47.22
								01-60-2-593		UNEMPLOYMENT CONTRIBUTIONS	\$200.70
								VENDOR TOTAL:			\$1,180.59

Total Amount Being Paid: \$1,180.59
Total Number of Invoices: 1

Village of Flossmoor
Detail Board Report

Manual Checks Issued: 10/22/20 thru 10/22/20

Vendor Name		Invoice #	Invoice Date	Amount	Check #	Check Date	PO #	Invoice Description	GL Number	GL Description	Line Amount
UNITED STATES TREASURY		3RD QTR 2020	10/21/20	\$146.17	72958	10/22/20		DEEGAN COVID-19 FICA TAX LIABILITY 3RD QTR 2020	01-48-2-595	VILLAGE FICA CONTRIBUTIONS	\$146.17
		VENDOR TOTAL:									\$146.17

Total Amount Being Paid: \$146.17
Total Number of Invoices: 1

Vendor Code	Vendor Name	1099	Invoice Total	Check Total	Net Inv/Chk
AIRONEEQ	AIR ONE EQUIPMENT INC	N	(1) 203.70	(0) 0.00	203.70
AIRGASUS	AIRGAS USA, LLC	N	(2) 95.40	(0) 0.00	95.40
ALWARREN	AL WARREN OIL COMPANY INC	N	(9) 9,232.63	(0) 0.00	9,232.63
MATSONAL	ALLISON MATSON	N	(2) 605.33	(0) 0.00	605.33
ANDRESME	ANDRES MEDICAL BILLING, LTD	Y	(1) 1,636.06	(0) 0.00	1,636.06
ANDREWS	ANDREWS PRINTING LLC	N	(1) 115.00	(0) 0.00	115.00
AT&T3	AT&T	N	(1) 698.93	(0) 0.00	698.93
BATTERIE	BATTERIESPLUS	N	(1) 68.85	(0) 0.00	68.85
BENISTAR	BENISTAR/UA-6803	N	(1) 1,804.00	(0) 0.00	1,804.00
JOHNSONBER	BERNICE JOHNSON	N	(1) 15.00	(0) 0.00	15.00
BLACKDIR	BLACK DIRT, INC.	N	(1) 1,140.00	(0) 0.00	1,140.00
BOUND	BOUND TREE MEDICAL LLC	Y	(3) 135.28	(0) 0.00	135.28
CANONSOL	CANON SOLUTIONS AMERICA , INC.	N	(2) 89.69	(0) 0.00	89.69
CDW-G	CDW GOVERNMENT, INC.	N	(1) 79.78	(0) 0.00	79.78
CLARKBAI	CLARK BAIRD SMITH LLP	Y	(1) 2,405.00	(0) 0.00	2,405.00
COMCAST3	COMCAST	N	(1) 351.70	(0) 0.00	351.70
COOKCODE	COOK COUNTY DEPARTMENT OF	N	(1) 100.00	(0) 0.00	100.00
COOKCOUN	COOK COUNTY TREASURER	N	(1) 1,671.00	(0) 0.00	1,671.00
CORE&MAI	CORE & MAIN LP	Y	(6) 2,884.88	(0) 0.00	2,884.88
CROSSMAR	CROSSMARK PRINTING, INC.	N	(1) 1,026.91	(0) 0.00	1,026.91
CURRENT	CURRENT TECHNOLOGIES CORP	N	(4) 32,542.57	(0) 0.00	32,542.57
LENCIONI	DAWN LENCIONI-KORTUM	N	(1) 323.81	(0) 0.00	323.81
DELPAIN	DONALD E. LONGSHORE	Y	(1) 2,400.00	(0) 0.00	2,400.00
EAGLEUNI	EAGLE UNIFORM CO INC	N	(2) 142.75	(0) 0.00	142.75
EBELSACE	EBEL'S ACE HARDWARE	N	(2) 37.78	(0) 0.00	37.78
ESRI	ESRI HEADQUARTERS	N	(1) 500.00	(0) 0.00	500.00
ETERNALL	ETERNALLY GREEN LAWN CARE	N	(1) 5,010.00	(0) 0.00	5,010.00
EVTECH	EVT TECHNOLOGIES	N	(2) 1,041.65	(0) 0.00	1,041.65
EXPERT	EXPERT CHEMICAL & SUPPLY INC	N	(1) 718.09	(0) 0.00	718.09
FITZSIMM	FITZSIMMONS	N	(2) 95.00	(0) 0.00	95.00
GARVEYS	GARVEY'S OFFICE PRODUCTS	N	(7) 449.17	(0) 0.00	449.17
GASVODA	GASVODA & ASSOCIATES INC	N	(1) 1,785.27	(0) 0.00	1,785.27
GFOA-4	GFOA	N	(1) 460.00	(0) 0.00	460.00
TILLEY	GOLDEN TILLEY	N	(1) 44.47	(0) 0.00	44.47
ILCMA	ILCMA	N	(1) 20.00	(0) 0.00	20.00
ILLASCO	ILLINOIS ASSOCIATION OF CHIEFS	N	(1) 95.00	(0) 0.00	95.00
ILLSTATE	ILLINOIS STATE TOLL HIGHWAY	N	(1) 44.51	(0) 0.00	44.51
ISA	INTL SOCIETY OF ARBORICULTURE	N	(2) 258.00	(0) 0.00	258.00
JLADLER	J.L. ADLER ROOFING	N	(1) 495.00	(0) 0.00	495.00
J.M.D.	J.M.D. SOX OUTLET	N	(1) 243.12	(0) 0.00	243.12
CIELITO	JUAN LUCERO	N	(1) 650.00	(0) 0.00	650.00
ORRASSOC	KATHLEEN FIELD ORR & ASSOCIATE	Y	(1) 10,300.00	(0) 0.00	10,300.00
KONICA	KONICA MINOLTA	N	(1) 425.00	(0) 0.00	425.00
LIONHEAR	LIONHEART CRITICAL POWER	N	(1) 652.93	(0) 0.00	652.93
M&JUNDER	M & J UNDERGROUND	N	(2) 7,928.00	(0) 0.00	7,928.00

Vendor Code	Vendor Name	1099	Invoice Total	Check Total	Net Inv/Chk
M&K	M&K TRUCK CENTERS OF CHICAGO HTS	N	(1) 138.62	(0) 0.00	138.62
M.E.SIMP	M.E. SIMPSON COMPANY, INC.	N	(1) 395.00	(0) 0.00	395.00
MARQUEE	MARQUEE EVENT RENTALS	N	(1) 5,996.29	(0) 0.00	5,996.29
MCCANN-3	MCCANN INDUSTRIES INC	N	(1) 44.88	(0) 0.00	44.88
MIDWEST1	MIDWEST PAVING EQUIPMENT	N	(1) 875.00	(0) 0.00	875.00
MOTION	MOTION & CONTROL ENTERPRISES LLC	N	(2) 177.14	(0) 0.00	177.14
MOTOROLA	MOTOROLA SOLUTIONS	N	(6) 113,687.90	(0) 0.00	113,687.90
MUNICSYS	MUNICIPAL SYSTEMS INC.	N	(2) 625.00	(0) 0.00	625.00
NAMEONAN	NAME ON ANYTHING.COM	Y	(1) 183.00	(0) 0.00	183.00
NATMINORIT	NATIONAL MINORITY UPDATE PMB	N	(1) 195.00	(0) 0.00	195.00
NORTHFLA	NORTHEAST FLAGS	N	(1) 361.40	(0) 0.00	361.40
ONTARGET	ON-TARGET SOLUTIONS GROUP INC	N	(1) 750.00	(0) 0.00	750.00
OTTOSEN	OTTOSEN DINOLFO	Y	(1) 350.77	(0) 0.00	350.77
PETTYPOL	PETTY CASH (PD)	N	(1) 222.70	(0) 0.00	222.70
PUBSAFET	PUBLIC SAFETY DIRECT, INC.	N	(1) 100.00	(0) 0.00	100.00
RELIANCE	RELIANCE SAFETY LANE & SERVICE	N	(1) 112.00	(0) 0.00	112.00
CRUSOR	RICHARD G. CRUSOR, JR.	Y	(1) 225.00	(0) 0.00	225.00
SAFETYKL	SAFETY KLEEN SYSTEMS INC	N	(1) 373.20	(0) 0.00	373.20
SANDENO	SANDENO EAST INC.	N	(2) 1,186.88	(0) 0.00	1,186.88
SELECTPO	SELECT PORTFOLIO SERVICING INC	N	(1) 202.28	(0) 0.00	202.28
SHARK	SHARK SHREDDING INC.	N	(1) 105.00	(0) 0.00	105.00
SWPRINT	SOUTHWEST DIGITAL PRINTING	N	(1) 40.00	(0) 0.00	40.00
STATECHE	STATE INDUSTRIAL PRODUCTS CORP	N	(1) 359.52	(0) 0.00	359.52
US BANK	US BANK ST PAUL	N	(2) 975,871.25	(0) 0.00	975,871.25
USDIGITA	US DIGITAL DESIGNS INC	N	(3) 41,497.69	(0) 0.00	41,497.69
UTERMARK	UTERMARK & SONS	N	(1) 75.00	(0) 0.00	75.00
VERMEER	VERMEER ILLINOIS INC	N	(1) (490.00)	(0) 0.00	(490.00)
VILHMD	VILLAGE OF HOMEWOOD	N	(1) 130,857.06	(0) 0.00	130,857.06
WESTSTRA	WEST SIDE TRACTOR SALES	N	(1) 82.09	(0) 0.00	82.09
WINKLER	WINKLER'S TREE SERVICE	N	(1) 7,518.00	(0) 0.00	7,518.00
WRBLLC	WRB LLC	Y	(1) 2,766.40	(0) 0.00	2,766.40
ZFORCE	Z-FORCE TRANSPORTATION, INC.	N	(4) 3,221.44	(0) 0.00	3,221.44
Grand Totals:			Total: 124 1,379,126.77	Total: 0 0.00	