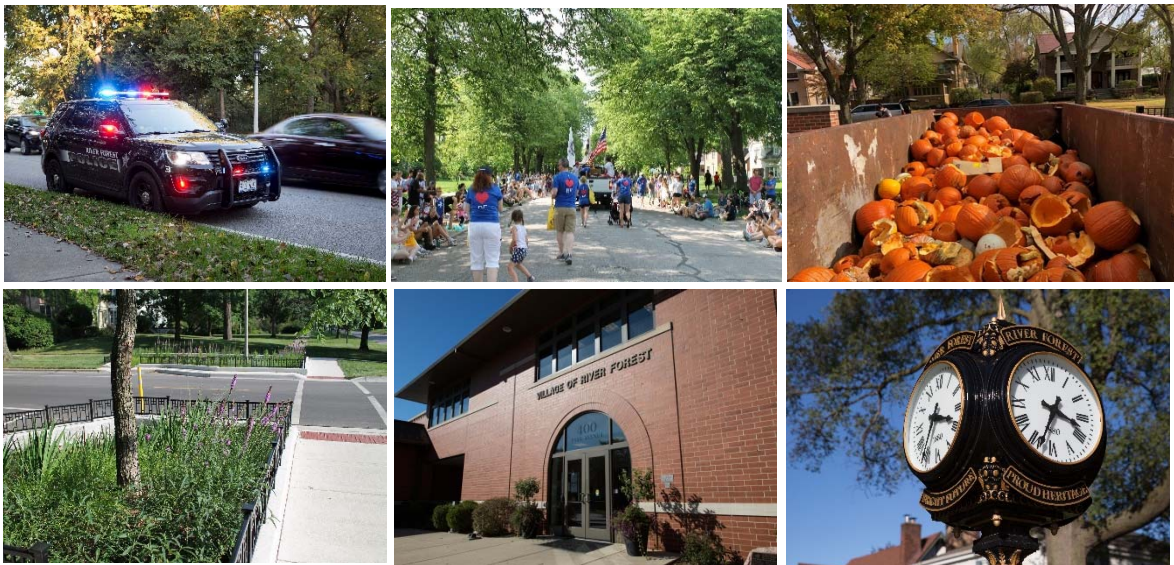




VILLAGE OF RIVER FOREST, ILLINOIS



Annual Budget Fiscal Year 2021

400 Park Avenue, River Forest, Illinois 60305
www.vrf.us

**VILLAGE OF RIVER FOREST, ILLINOIS
ANNUAL OPERATING BUDGET
FISCAL YEAR 2021**

VILLAGE OFFICIALS



VILLAGE PRESIDENT
Catherine M. Adduci



VILLAGE CLERK
Kathleen Brand-White

VILLAGE TRUSTEES



Erika Bachner



Kathleen Brennan



Thomas Cargie



Patricia Henek



Robert O'Connell



Respicio Vazquez

VILLAGE ADMINISTRATOR
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**ASSISTANT VILLAGE
ADMINISTRATOR**
Lisa Scheiner

FINANCE DIRECTOR
Rosemary McAdams

POLICE CHIEF
James O'Shea

PUBLIC WORKS DIRECTOR
John Anderson

FIRE CHIEF
Kurt Bohlmann

Distinguished Budget Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of River Forest, Illinois for its annual budget for the fiscal year beginning May 1, 2019. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan, and as a communications device.

This award is valid for a period of only one year. The Village believes the current budget continues to conform to program requirements and will be submitting the budget document to the GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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Village of River Forest

Illinois

For the Fiscal Year Beginning

May 1, 2019

Christopher P. Morrell

Executive Director

Reader's Guide

This Village of River Forest's Annual Budget is intended to serve as a policy document, operations guide and financial plan for the fiscal year. The budget also serves as a communication document for the citizens of the Village who wish to understand Village operations and the methods used for financing those operations. This Reader's Guide is intended to assist the reader in understanding the layout and contents of the budget document.

Organization of the Budget Document

Table of Contents

The Table of Contents lists and shows the page number for information in the Budget. Click on the item in the Table of Contents to go directly the page.

Budget Message

The budget message prepared by the Village Administrator recaps current year activities and highlights challenges, opportunities and uncertainties affecting the development of the budget. Summarized financial information and key components of the FY 2021 Budget are also included.

Introduction

This section provides background information on the Village including its location, history and the structure of the organization and funds. The Village Board's long- and short-term goals, an explanation on the budget process and basis of budgeting and the long-term financial policies are also provided.

Exhibits

The exhibits include detailed information on Village fees, property taxes, revenue and expenditure trends, information on long-term financial planning, fund balance and some detailed personnel count history.

Budget Summary

The Budget Summary provides financial information on all Village funds organized by fund, source, category and account in table and chart formats.

Detailed Fund and Department Information

Each Fund and Department section provides a Budget Snapshot, Fund/Department description, narrative analysis on the budget and detailed financial information by account. Additional information is provided at the department level including a personnel summary, organizational chart, FY 2021 objectives tied to the Village Board goals, FY 2020 goals and accomplishments and performance and activity measures.

Jurisdictional Statistics

This section provides statistics and historical information on the Village including the size, development, infrastructure and property taxes.

Capital Improvement Program

The Capital Improvement Program a shows summary of the five-year plan for the purchase of vehicles, equipment and building and infrastructure improvements. A detailed sheet on each item to be replaced in FY 2021 is also presented that provides the funding history, project description and justification, project alternatives and project impact on the operating budget.

Budget Glossary

The glossary provides a description of terms and acronyms used in the document.

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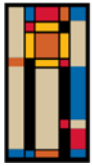
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RIVER FOREST

Proud Heritage • Bright Future

Village President
Catherine Adduci

Village Clerk
Kathleen Brand-White

Village Trustees
Kathleen Brennan
Erika Bachner
Robert O'Connell
Patricia Henek
Thomas Cargie
Respicio F. Vazquez

April 3, 2020

The Honorable Catherine Adduci, Village President
Village Board of Trustees
Residents of River Forest

On behalf of the Village Management Team, it is my pleasure to present to you the Fiscal Year 2021 Annual Budget and Capital Improvement Program of the Village of River Forest. The Village operates under the budget act as outlined in 65 ILCS 5/8-2-9 as adopted by the Village in 1981 and amended in 2011. The Village's fiscal year commences on May 1 and concludes on April 30.

The timing of this year's budget comes at an unprecedented time. As Staff was finalizing the budget document for transmittal, our world changed – somewhat in the blink of an eye. The COVID-19 epidemic forced our organization into making very quick adjustments and changes in how we conduct business. At this time, our Village Hall front counter is closed with a modified staffing plan in place. Employees are working behind the scenes to handle critical items. Every Village department has made adjustments in some way. Social distancing and other CDC (Centers for Disease Controls and Prevention) guidelines are in place. And this week the Village Board conducted its first meeting via videoconferencing. To say we are operating in a different environment would be an understatement. Even though there are still a lot of unknowns, our financial policies and discipline have prepared us for this challenge.

The Village is fortunate to be operating with adequate fund reserves. This is true in all of our major operating funds including the general fund and water/sewer fund. Our capital equipment replacement fund is fully funded. **These fund reserves are in place for this exact moment and situation.**

In the immediate term, we have the ability to absorb any downturn to our revenues, should that happen. It is impossible to offer any changes to the proposed budget for FY 2021 at this time. We do not have enough data or information at this juncture. That being said, even after approval of this budget, the Village Staff will be holding off on non-critical operational spending until we have a better handle on any changes the epidemic has created in our budget. That being said, the Village will closely monitor our revenues to look for any changes or fluctuations. We will be keeping the Village Board informed every step of the way as we navigate through these uncharted waters. Staff will evaluate budget amendments in the weeks to come and be prepared to make adjustments as needed.

Looking back on FY 2020, economic development continued to be an important focus for the organization in an effort to continue to improve property values as well as stabilize our property taxes. There were several instances to highlight. First, ground was broken at Chicago and Harlem for The Sheridan at River Forest, which will include 125 assisted living and memory care units. This facility is designed to create an atmosphere in which residents can enjoy living in our community with many different amenities. The facility will be owned and operated by Senior Lifestyle



Chicago & Harlem Groundbreaking

and once completed, will be one of the top taxpayers in the community. The total investment in the project is over \$35 million.

The Village also purchased an additional property in the Madison Street TIF District as a strategic decision for future opportunities. The Village continues to have a strong commercial presence at River Forest Town Center as well as strong grocery shopping options from stores such as Whole Foods, Jewel and Fresh Thyme Farmers Market. All of these efforts have positive effects on our ability to help strengthen the overall property value in River Forest and add new value to stabilize the property tax base. Finally, the Village continues to look at efforts at Lake and Park for an infill development to complement the Lake Street corridor.

One of the single most important things the Village does each year is adopt a budget. Besides providing for the obvious appropriation authority, the annual budget identifies the Village's goals, accomplishments, long-term financial outlook, and five-year capital plan to name a few. Much time, energy and commitment is spent by both the elected officials and the staff to provide a comprehensive budget document. The budget is our metaphorical organizational foundation from which everything we do is built upon.

Each year we take a moment to reflect on the challenges (financial and otherwise) from the State of Illinois. This past summer, the Illinois general assembly passed a series of new pieces of legislation. Most notably are items such as public safety pension obligations, adjustments to sales tax classifications for online shopping, and, most notably is the increase in motor fuel tax. The Village anticipates approximately \$188,000 a year in additional revenue. That revenue will help to pay for our capital and maintenance projects. The Village has also implemented a local \$.03 per gallon motor fuel tax as well that will bring additional, but modest revenue, for capital and maintenance projects. This was made possible due to changes in State of Illinois legislation.

As in previous years, staff has continued to find creative ways to harness additional revenue within the General Fund in the midst of making increased contributions to the public safety pensions. This challenge was met for FY 2021 by recommending and including:

- Identifying one time expenditures in the general fund as non-reoccurring and not attributable to a structural deficit as we have done in past budgets. We make a strategic decision to use our general fund reserves to fund these initiatives;
- An increase to Contractor License Fees to keep pace with market trends.
- Continuing to use motor fuel tax revenues to pay for a portion of our street maintenance projects. In addition, as mentioned previously, additional motor fuel revenues were received from the state renewal fund that will be used to perform maintenance work. We will also continue utilizing bond funds through the debt service extension base to fund other capital projects such as street resurfacing.

While this will balance our budget for this fiscal year, the Village will need to consider additional revenue enhancements in order to seek the same outcome in subsequent years to address a structural budget in future years. Some of these ideas include:

- An increase to tickets and citations issued for non-compliance for parking and other local ordinance violations. The current fine has not been adjusted since September 2007;

- Establish pay parking zones in and around the universities. Such a decision would create additional revenue for the Village or in the alternative, move more vehicles into the surface and structured parking lots;
- Consider other enhancements to existing revenues.

Implementing these additional recommendations will begin to address our structural budget and meet our future obligations to fund the day-to-day operations in future years. The Village will need to undertake additional work and study for expense reductions and revenue enhancements in FY 2021 if it wishes to maintain the existing level of services.



Overall, the Village's General Fund continues to demonstrate signs of stability and modest growth despite the fact the Consumer Price Index (CPI) for property tax increases have been low and we have more than doubled our public safety pension contributions since FY 2014. We continue to show signs of modest growth in our General Fund revenue. At the same time, the Village Board continues to outline an aggressive series of goals and objectives, many of which require funding. One of the many benefits of having sound financial practices is that it allows

the organization flexibility as needs arise. In FY 2020, the completion of the comprehensive plan as well as loans to the Madison Street TIF district were funded with reserves. General Fund reserves are above our minimum required threshold of 25% of subsequent year expenditures and it is prudent to utilize reserves for these non-recurring expenditures. The alternative would be to enhance other revenues, but because the deficit created is not a structural one, it is appropriate to use reserves in this instance. As a result of this strategic use of Village reserves, the Staff is pleased to provide a balanced General Fund operational budget, as presented, for FY 2021.

Process for Development of the FY 2021 Budget

The FY 2021 Budget was developed by the Village's Management Team consisting of the Village's four department heads, the Assistant Village Administrator, Assistant to the Village Administrator, Management Analyst and myself. The Finance Director and the Assistant Village Administrator lead this process. The goals center around three central themes: protecting public safety, strengthening property values and stabilizing property taxes in the Village.

Each department was asked to outline various goals it sought to achieve in FY 2021 based on the themes and goals developed by the Board. Those goals and objectives were reviewed by the Budget Team and incorporated into this budget document.



The FY 2021 budget also includes a comprehensive five-year capital improvement program (which is updated annually) that will be used to guide the Village for years to come. Following completion of the capital improvement program, the Management Team met to review and discuss each department's FY 2021 goals, performance measures and the corresponding expenditure line items.

Budgetary Trends

Although the Village's revenues and expenditures exhibit signs of stability, it is important to examine trends throughout the budget in order to best plan for any future issues. It should be noted that these trends do not take into account any changes to the recent COVID-19 epidemic.

- Sales tax revenue showed a slight decrease in FY 2020. That was due to a vacancy at the Town Center and an overall lower CPI. The FY 2021 Budget anticipates a slight increase over FY 2020 projections based on the CPI. Non-home rule sales tax revenues also show a slight increase due to the same reason.
- Income tax revenues projections are expected to be above expectations for FY 2020. The amount budgeted in FY 2021 provides for an increase over FY 2020 projected amounts based on the Illinois Municipal League estimate and assumes the five percent reduction remains in place. It is uncertain if these projections will change if the new progressive tax that is being proposed is approved through legislation. Based on IML estimates, use tax continues to increase as taxes from Internet sales keep growing, including purchases made on Amazon.com.
- Overall utility tax revenues are slightly lower than FY 2020. This revenue source is very weather dependent. Gas revenues have been lower due to the mild winter temperatures; electric revenues are also down. FY 2021 budgeted revenues assume average weather conditions.
- The Village continues to beat industry trends for health insurance premiums through its membership with the Intergovernmental Personnel Benefit Cooperative (IPBC). This year, health insurance premiums are expected to increase slightly with HMO premiums increasing 1.1%, PPO premiums increasing 2.2% and dental premiums increasing by approximately 1.11%. Many retirees eligible for Medicare have been moved to the fully insured Benistar supplement plan as opposed to the Village's self-insured plan, reducing the annual subsidy contribution. The Village's participation in the IPBC as well as IRMA are great examples of long standing collaboration efforts with other municipalities.

**Table 1. Village of River Forest, Illinois
Statement of Revenues over Expenditures - All Funds**

	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Revenues	\$ 28,177,840	\$ 30,452,227	\$ 32,073,701	\$ 30,708,204
Expenditures	\$ 26,758,785	\$ 31,856,510	\$ 31,096,911	\$ 31,504,092
Excess (Deficiency) of Revenues over (under) Expenditures	\$ 1,419,055	\$ (1,404,283)	\$ 976,790	\$ (795,888)

The Village's statement of revenues over expenditures is listed in Table 1. Although a deficiency is shown, it is attributable to one-time expenditures in the General Fund intended to be financed with fund reserves and capital expenditures in the Motor Fuel Tax, Capital Projects and Water and Sewer Funds, also intended to be funded with reserves and bond proceeds.

General Fund

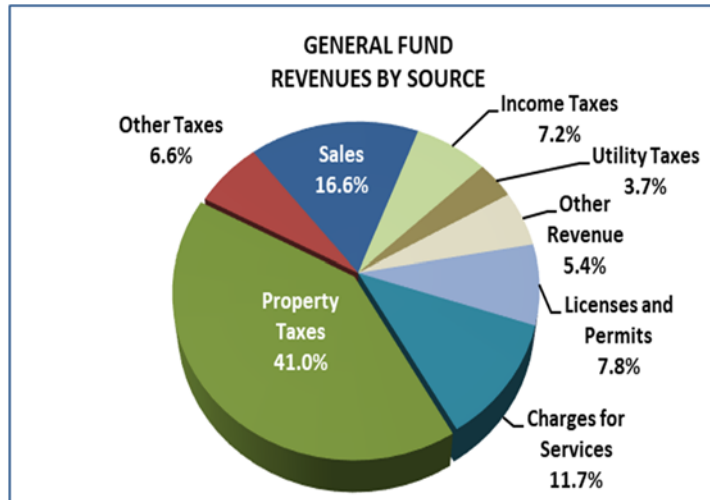
The Village's General Fund is the main operating fund for the Village and includes Administration, Building, Police, Fire and Public Works. The Boards and Commissions, E911 and Legal costs are also paid from the General Fund. The Village's General Fund operating budget, as presented, is balanced for FY 2021. Non-recurring expenditures are to be funded with reserves.

**Table 2. General Fund
Statement of Revenues over Expenditures**

	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Operating Revenues				
Property Taxes	\$ 6,425,943	\$ 6,482,433	\$ 6,580,865	\$ 6,702,507
State Sales Tax	1,871,397	1,910,630	1,828,772	1,870,834
Non-Home Rule Sales Tax	846,725	873,027	836,863	845,232
Income Tax (LGDF)	1,084,678	1,125,579	1,198,197	1,173,060
Other Revenues	5,120,363	6,058,127	6,162,324	5,752,560
Total Revenues	15,349,106	16,449,796	16,607,021	16,344,193
Expenditures				
Salaries and Benefits	11,388,001	12,024,915	11,957,980	12,624,941
Contractual Services	3,768,669	3,585,331	3,508,802	3,270,092
Commodities	367,030	427,028	400,442	373,079
Transfers	426,550	1,056,795	989,795	500,329
Total Expenditures	15,950,250	17,094,069	16,857,019	16,768,441
Total Revenues over Expenditures	\$ (601,144)	\$ (644,273)	\$ (249,998)	\$ (424,248)
Nonrecurring Expenditures and Transfers	39,938	356,244	201,244	430,800
Total Operating Revenues over Recurring Expenditures	\$ (561,206)	\$ (288,029)	\$ (48,754)	\$ 6,552

General Fund Revenues

General Fund revenues are down \$105,603 or .64%, from the previous year budget. The major General Fund revenue sources are property, sales, and income taxes. These revenues make up approximately 64.8% of the overall revenue in the General Fund.



Property, income and use tax revenues are all higher. FY 2021 sales and non-home rule sales tax revenues are lower based on the CPI. FY 2020 projected income tax revenues are higher than what was expected due to some one-time amnesty payments received by the State of Illinois. The FY 2021 budgeted amount assumes increases based on IML forecasts, while still taking into account the 5% reduction imposed by the state. A new progressive tax that is being proposed could also affect these estimates.

Refuse revenues are higher due to an approved 2.50% increase on May 1, 2020. Use tax revenues are up due to continued revenues from online sales from vendors including Amazon.com. Telecommunication tax revenues are lower due to service bundling, data packages that are not subject to the tax and a movement away from landlines. Revenues

from the electric and natural gas taxes are very weather dependent; therefore, budgeted numbers are based on five-year averages.

Property Taxes

FY 2021 total property tax revenues of \$6,702,507 are \$220,074 or 3.3% higher than the prior year budget primarily because of the 2.3% increase in the Consumer Price Index (CPI). The actual increase is slightly higher because projected 2020 revenues, based on the extended 2018 Property Tax Levy, were more than budgeted.

Sales Taxes

State sales tax revenues are expected to decrease slightly from the FY 2020 budgeted amount due to retail vacancies and a relatively flat projection for next year for existing sales.



The Village's main sales tax generator is the River Forest Town Center. The center houses a Whole Foods, DSW Shoe store and other retail, service and restaurant establishments. There is one vacancy that has not been filled this past year. Non-home rule sales tax revenues are expected to decrease slightly. This 1% Non-Home Rule Tax is not applicable to food and drug purchases.



Income Tax

Income tax revenue from the Local Government Distributive Fund (LGDF) is distributed based on population. FY 2020 income tax receipts were higher than anticipated due to the continued reduction to five percent from the ten percent reduction in this revenue enacted by the State of Illinois in 2017. There is legislation being proposed for a progressive tax that may have an impact on income tax revenues. The FY 2021 Budget assumes that no changes in the current reduction will be made by the State. The FY 2021 estimate is based on the Illinois Municipal League projections.

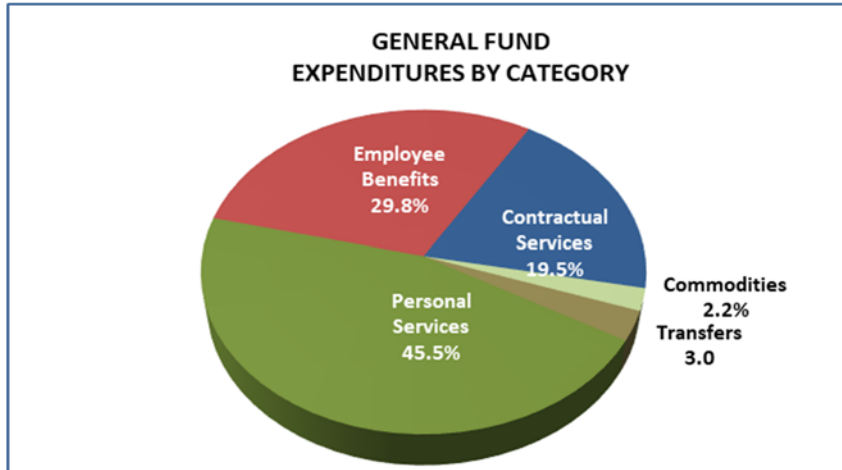
Other Revenues

Other revenues encompass all remaining General Fund revenues including license and permit fees, charges for services, fines, interest, and miscellaneous revenues. Residential and commercial construction activity continues throughout the Village and is expected to drive building, plumbing and electrical permit revenues higher. Village management continues to work with developers on economic development projects that will also drive the increases in these revenues as these projects are approved. Parking lot fees, both daily and monthly were increased in FY 2019. Monthly parking lot fees were increased again in FY 2020 and another increase is planned for FY 2021. A new online portal was implemented in FY 2019 that allows residents to purchase their permits online instead of having to come in person every month to make the purchase. Fees were increased based on the growing market and to keep pace with surrounding communities. The new fees are listed in the Fee Schedule in the Exhibits Section of this document.



General Fund Expenditures

Excluding one-time expenditures, General Fund expenditures have decreased approximately \$325,628 from last year's budget. As the table below illustrates, 75.3% of the General Fund budget is attributed to Salaries and Benefits.



Employee salary and benefit costs are up 5%. The primary factor to this increase is the increase to public safety pension contributions as well contractual salary increases. Because employee benefits account for a large portion of General Fund expenditures, the Village is a member of the Intergovernmental Personnel Benefit Cooperative (IPBC) to curtail the increasing cost of health insurance. Participation

in the IPBC provides stability to health insurance rates and allows for flexibility in plan design.

This year's budget includes a change to staffing levels that was approved by the Village Board in FY 2020. One semi full-time Building and Zoning Inspector position is being converted to a full-time position to improve the overall efficiency of the Building Department. Also, there is an increase due to the police department currently operating with two over hires. Funds continue to be budgeted for various projects and initiatives such as the implementation of the comprehensive plan and our strategic initiatives. A cost of living wage adjustment of 2.25% is proposed for non-union employees.

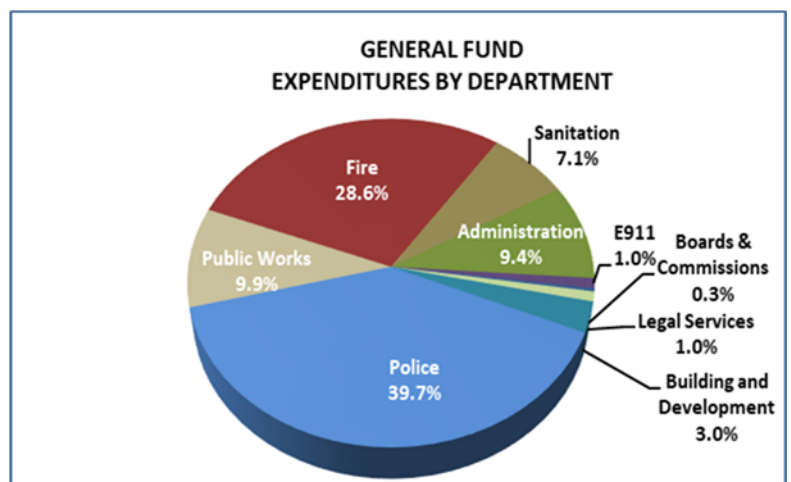
As the graph below demonstrates, core Police, Fire and Public Works services account for 78.2% of the Village's General Fund expenditures. Following is a discussion of major initiatives in the General Fund Departments.

Administration

The Administration budget contains funding for several consulting projects:

- Communication Consulting – A total of \$5,000 is budgeted for a communications consultant for miscellaneous projects.
- Comprehensive Plan Implementation – A total of \$75,000 has been budgeted to implement various recommendations of the Comprehensive Plan. This will be funded with General Fund reserves.
- Flex Spending, VEBA, COBRA Administration - \$9,000
- Miscellaneous - \$10,000

The Administration budget also includes funding for an online employee training module for \$5,000.



Police and Fire

The Police and Fire Department's budgets are relatively status quo, with the exception of increases to the pension contributions and salaries and other benefits. The police pension contribution will increase an additional 1.6%, or \$25,434 while the fire pension contribution will increase 4.85%, or \$71,023. These increases are recommended by our actuarial consultant. The Fire Department budget includes \$12,000 for GEMT (Ground Emergency Medical Transport) expenses that will be offset with corresponding revenues.

Public Works

The Public Works budget will decrease in FY 2021 by 2.85% primarily due to moving the street patching and snow & ice control expenditures to the Motor Fuel Fund. The remaining contractual services and commodities budgets remain fairly flat. Salary and benefits budgets increased approximately 2.20% due contract increases and benefit changes.

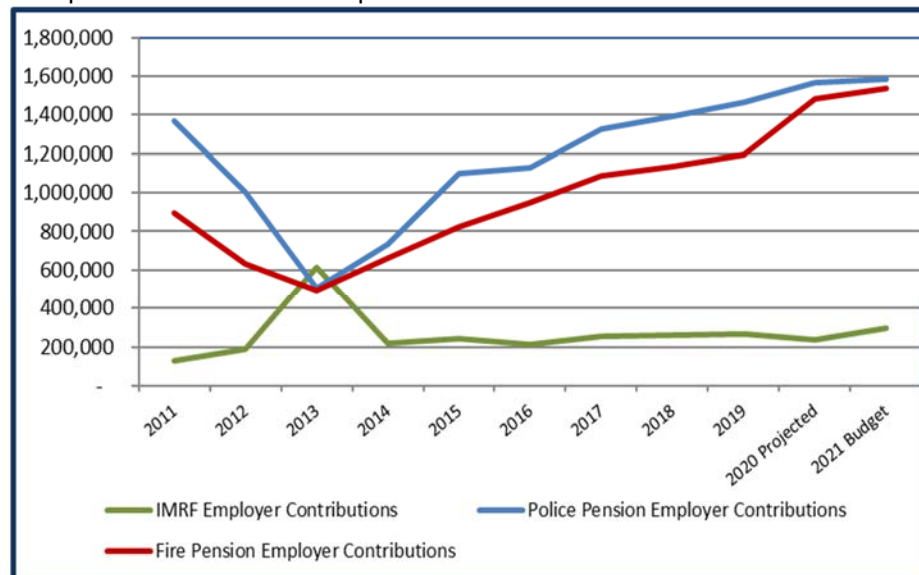
Boards & Commission Budget

In FY 2019 the creation of a dedicated fund for Boards & Commissions was established. Previously the Fire and Police Commission had its own budget within administration while other Commission expenses such as Sustainability and Traffic & Safety were folded into Administration. Now, all Commission expenses fall under their own sub-account (15) in Administration. There are no major changes to the budget for the coming fiscal year.

Pension Funding

The Village has three defined-benefit pension plans that cover all qualifying employees and are primarily funded through the General Fund. The funds include the Police Pension Fund (covering sworn police officers), the Firefighters Pension Fund (covering sworn members of the Fire Department), and one statewide fund, the Illinois Municipal Retirement Fund (IMRF), which covers all other qualified employees. The benefits of all three pension plans are governed by state law and may only be amended through acts of the Illinois General Assembly.

Below is a history of the Village's pension contributions since 2011. As the table demonstrates, Police and Fire pension contributions spiked in 2011 before the Illinois General Assembly changed the funding



requirement from 100% by 2033 to 90% by 2040. The 2013 IMRF Employer Contribution was higher because the Village paid off the Early Retirement Incentive Program which was offered in 2009. By paying off the program early, the Village was projected to save more than \$140,000 in interest expense through FY 2020.

The Village Finance Committee and Police and Firefighter Pension Boards met during FY 2018 to discuss possible revisions to the Police and Firefighter Pension Fund Pension Funding Policies. Based on these discussions the Village made some adjustments to the policies for each fund. Both funds are now using the same assumptions which are as follows:

	Actuarial Parameters for Normal Cost	Amortization of the Unfunded Liability	Rate of Return	Actuarial Value of Assets
Police Pension Fund	Entry Age Normal/Level % of Pay	90% over 30 years/Level Dollar	7.0%	5 year smoothing of gains and losses
Fire Pension Fund	Entry Age Normal/Level % of Pay	90% over 30 years/Level Dollar	7.0%	5 year smoothing of gains and losses

The assumptions used are designed to ensure that employer contributions are sufficient to adequately pay future police and firefighter pension fund retirement and disability pensions. Each year the Village's actuary will prepare an actuarial report for each fund using these assumptions that provide the annual required employer contribution to each fund. The required contributions over the next five years are expected to be as follows:

	Budget FY 2021	Estimated FY 2022	Estimated FY 2023	Estimated FY 2024	Estimated FY 2025
Levy Year	2019	2020	2021	2022	2023
Police Pension Fund	\$1,609,434	\$1,618,769	\$1,639,697	\$1,660,849	\$1,682,274
Fire Pension Fund	\$1,535,040	\$1,553,159	\$1,570,088	\$1,587,353	\$1,604,814

The combined increase in the employer contributions is 3.2% in the FY 2021 Budget from the FY 2020 Budget. In the future combined increases are expected to be less than 4% annually. Actual required contributions may vary from the estimated amounts if the funds' experience differs from what is expected.

Motor Fuel Tax Fund

The Motor Fuel Tax (MFT) Fund is the primary source of revenue for the Village's Street Improvement Plan (SIP). The Motor Fuel Tax is distributed to municipalities by the State based on population. Also this year, a portion of the maintenance program, street patching and salt purchases will be funded out of MFT.

Capital Projects Funds

The **Capital Equipment Replacement Fund** accumulates monies for vehicle and equipment replacement and building improvements. In FY 2021, funds are appropriated for one police department vehicle, one administrative fire department vehicle and a dump truck and pick-up truck for the Public Works Department. The replacement of the village hall camera system, a SCBA air compressor, and fuel system improvements are also budgeted. Details on each piece of equipment to be replaced in FY 2021 can be found in the Capital Improvement Program. The **Capital Improvement Fund** was created in FY 2014 to account for alley, parking lot, building, information technology and other miscellaneous



improvements. These are funded by automated traffic law enforcement camera revenues, parking lot reserve funds and grants. The FY 2021 Budget includes monies for Village Hall and the public works garage, alley and traffic signal improvements and information technology. There are also funds budgeted for the street camera system strategic plan, police radios and the bicycle plan implementation. The **Economic Development Fund** accounts for the various projects that were committed to prior to the dissolution of the Lake Street TIF fund. The **TIF – Madison Street Fund** provides for the newly created Tax Increment Financing District on Madison Street. Incremental property tax revenue collections began in FY 2019. The **TIF – North Avenue Fund** is being used for preliminary expenditures associated with the newly created Tax Increment Financing District on North Avenue. The **Infrastructure Improvement Bond Fund** is funded by proceeds from the 2020 General Obligation Limited Tax Bonds and will be used for street improvements.

Water and Sewer Fund

In FY 2016 the Village hired the engineering firm to review its water and sewer rates. This study considered both operational and capital costs for the fund. The engineer provided an analysis of current and future operating and capital expenses including debt service payments on the IEPA Loan used to finance Phase I of the Northside Stormwater Management Project (NSMP). They also reviewed water consumption and planned water and sewer rate increases. The consultant determined that the planned rate increases through FY 2021 were sufficient to cover future operating and capital costs.



The planned rate schedule includes increases on June 1st of each year to cover higher operating costs and increases in the cost of water charged by the City of Chicago. The City's ordinance provides for an annual increase on June 1 for the lesser of 5%, or the increase in the Consumer Price Index. The City increased rates .82% on June 1, 2019 and has announced another increase of 2.45% effective June 1, 2020.

Water consumption has been lower than anticipated in FY 2020 due to conservation efforts and weather. Projected revenues are less than the budgeted amount because of this. The FY 2021 budget anticipates average weather conditions and consumption. A 1.00% increase in the combined water and sewer rate is included. The increase is solely to account for the June 1, 2020 increase in the cost of water charged by the City of Chicago. The City announced a 2.45% increase in the cost of water effective June 1, 2020.

The only debt outstanding is the IEPA loan for Phase I of the NSMP. In the capital improvement five-year plan there are some capital projects proposed that would require additional debt service funding. The Water Fund still maintains a healthy reserve at this time as seen in the following chart:

Water and Sewer Fund
Statement of Revenues over Expenditures

	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Operating Revenues				
Water Sales	\$ 3,129,411	\$ 3,198,881	\$ 2,935,200	\$ 3,224,702
Sewer Sales	2,058,423	2,075,695	1,935,600	1,934,052
Other Revenue	101,644	82,679	101,999	95,822
Total Revenues	5,289,478	5,357,255	4,972,799	5,254,576
Expenses				
Operating Expenses	3,587,996	4,520,110	4,283,949	4,594,577
Depreciation	356,031	355,000	355,000	355,000
Total Operating Expenses	3,944,027	4,875,110	4,638,949	4,949,577
Operating Revenues over Operating Expenditures including Depreciation	1,345,451	482,145	333,850	304,999
Capital Expenses	(323,228)	(1,005,380)	(677,422)	(1,195,500)
Total Revenues over Total Expenditures excluding Depreciation	\$ 1,378,253	\$ (168,235)	\$ 11,428	\$ (535,501)

This past year, the Village once again contracted for a leak detection survey and continued its regular water meter replacement program to reduce the potential for water loss in the system. The FY 2021 Budget also includes \$41,800 for a permeable paver maintenance system for Village permeable paver alleys and parking lots. Additional expense highlights include:

- \$475,000 for a water main replacement on Keystone Avenue and Franklin Avenue (Lake/Central to Hawthorne)
- \$40,000 for the installation of a turbine generator
- \$175,000 for sewer lining, manhole lining and necessary sewer point repairs identified through ongoing sewer television



Police and Firefighter's Pension Funds

FY 2021 employer contributions to the pension funds are based on what is expected to be levied with the Village's 2020 property tax levy during the fiscal year. As previously discussed, the amount of employer contributions is based on the actuarial required contributions calculated by independent actuaries using the Pension Funding Policies.

Capital Improvement Plan

For the FY 2021 budget, the Village has presented a comprehensive five-year capital improvement plan (CIP) that identifies the Village's capital needs over six categories:

- Buildings and Improvements
- Vehicles

- Equipment
- Information Technology
- Streets, Curbs, Sidewalks, Alleys
- Water and Sewer Improvements

Revenue for these projects and equipment are derived from six sources:

- General Fund
- Motor Fuel Tax Fund
- Capital Equipment Replacement Fund (CERF)
- Water and Sewer Fund
- Capital Improvement Fund
- Infrastructure Improvement Bond Fund – Bond Proceeds

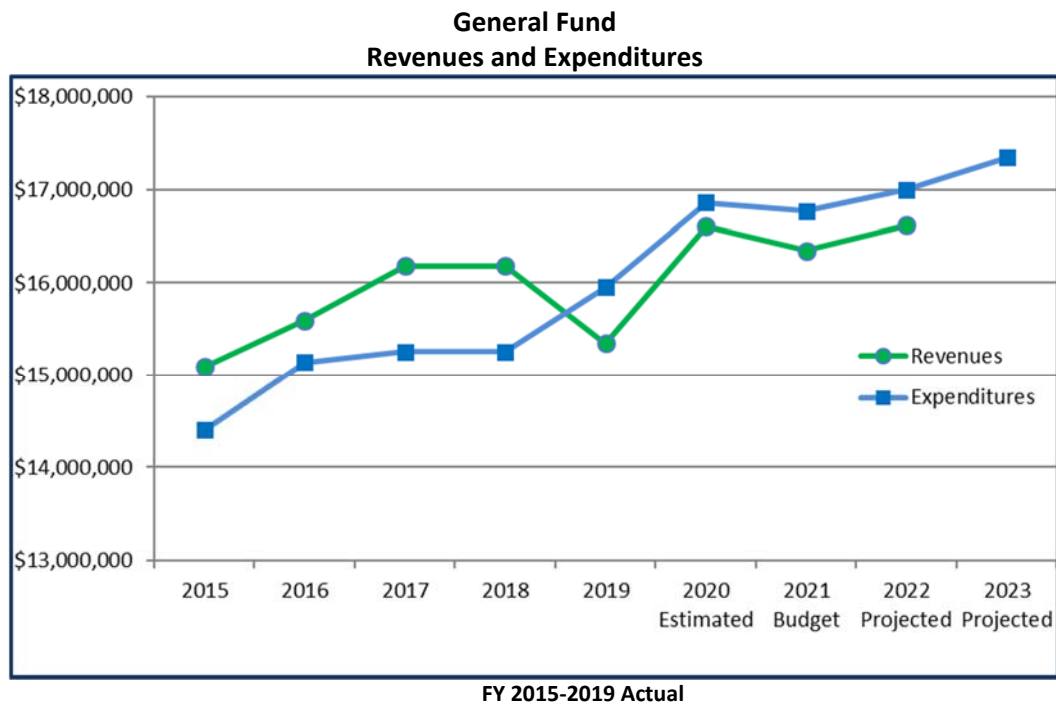


The CIP was previously reviewed and endorsed by the Village Board in January 2020. The CIP includes several yearly routine items such as police, fire and public works vehicles and equipment, sewer improvements and street maintenance. The FY 2021 budget also includes the following major capital items:

- ✓ Village Hall energy efficient lighting improvements - \$14,160
- ✓ Replacement of front door controls - \$11,000
- ✓ Improvements to the Public Works Garage - \$35,000
- ✓ Replacement of vehicles including:
 - One new police squad car - \$45,780
 - One fire administrative vehicle - \$33,500
 - public works pick-up truck and large dump truck - \$213,500
- ✓ Fuel system replacement - \$250,000
- ✓ Bike plan implementation - \$238,380
- ✓ Street camera implementation - \$365,000
- ✓ Street Improvement Program - \$825,000
- ✓ Street resurfacing on Oak from Thatcher to Bonnie Brae, Quick from Lathrop to Bonnie Brae, Jackson from Chicago to Augusta, Franklin from Oak to Chicago, Keystone from Chicago to Thomas, Iowa from Keystone to Forest, Jackson from Lake to Quick, Monroe from Lake to Oak and Keystone from Lake to Oak
- ✓ Alley Improvements - \$300,000
 - Thatcher Avenue and other local alley projects

Long Term Financial Planning and Future Years

A Comprehensive Long-Term Financial Planning exhibit is included in this document. The exhibit includes narrative on the Village financial planning process and assumptions, and three-year financial projections for the General, Capital Improvement and Water and Sewer Funds. Currently, the General Fund shows a deficit of \$380,251 in FY 2022, while FY 2023 projects a deficit of \$463,211. Staff will continue to identify means to improve efficiencies and reduce operating costs wherever possible. Should current revenue and expenditure projections hold, future budgets will require increases to existing revenues or additional revenue sources, which are limited because the Village is a non-home rule government. Absent revenue increases, the Village will have to identify acceptable cost or level of service reductions. These policy decisions will likely be contingent on economic conditions moving forward, as well as union negotiations.



Fiscal Year 2020 estimated expenditures include \$201,244 of one-time expenditures including the purchase of pole mounted radar equipment for \$41,968. Funding is from General Fund reserves. In Fiscal Year 2021, \$430,800 in nonrecurring expenditures are included that are intended to be funded with General Fund reserves. Included in this amount is \$75,000 for the implementation of the comprehensive plan, \$30,000 for salt brine application equipment, \$15,000 for a grapple bucket for the public works payloaders and other miscellaneous one-time expenditures.

Conclusion

The Village of River Forest continues to maintain strong financial performance. We operate balanced budgets and maintain healthy fund reserves. We have doubled our public safety pension contributions over the last several years which has put us on a path of growing our assets, albeit at a slow pace, while not seeing a new revenue source. As a result, these contributions have taken up a larger part of property tax receipts requiring more creative solutions to present a balanced general fund budget. Revenues have overall remained fairly flat in most cases. The Village has strategically used its reserves to fund one-time projects and initiatives – a practice that is recommended again this fiscal year.

As we move forward and look forward at future budget years, we will need to remain diligent and creative in these solutions. At the same time, we need to be mindful that additional revenue may be needed if the same level of services is desired while also maintaining a structurally balanced budget. To that end, Staff has recommended some areas to consider for these revenue enhancements including an increase in fines and charging for on-street parking in and around the Universities.

The means to that end is never an easy one and is truly a team effort. From the Village Board that sets the goals and policies, to management staff who works with the Board to identify and implement those policies, to all of the front line employees who carry out those duties and responsibilities on a daily basis using the resources in a careful and deliberate fashion. Each person and group is equally important to ensuring the overall success – financial or otherwise – for the Village of River Forest.

The budget document is a reflection of the hard work of many individuals and is truly a team effort. My thanks to our department heads, and their deputies and staff, in their careful and thoughtful consideration of their budgets. There are several people that deserve special recognition for their assistance during the budget process. First and foremost, I extend my sincerest and deepest thanks to Finance Director Rosey McAdams and Assistant Village Administrator Lisa Scheiner for leading our budget process. I appreciate all of their work and effort in ensuring this award-winning budget is compiled in a thorough and timely fashion. Special thanks to the rest of the budget team including Assistant Finance Director Keke Boyer whose meticulous attention to detail is greatly appreciated in reviewing and refining the document, Assistant to the Village Administrator Jonathan Pape who assists with any item in a moment's notice, and Management Analyst Sara Phyfer who helped in the research and development of certain initiatives. I thank them for their help and efforts in ensuring we produce a thorough budget document.

Finally, on behalf of the entire Village Staff, I want to thank the Village Board for their continued leadership and to the Residents of River Forest for the privilege of serving you.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Eric Palm". The signature is fluid and cursive, with a large initial "E" and a stylized "P".

Eric Palm
Village Administrator

Introduction

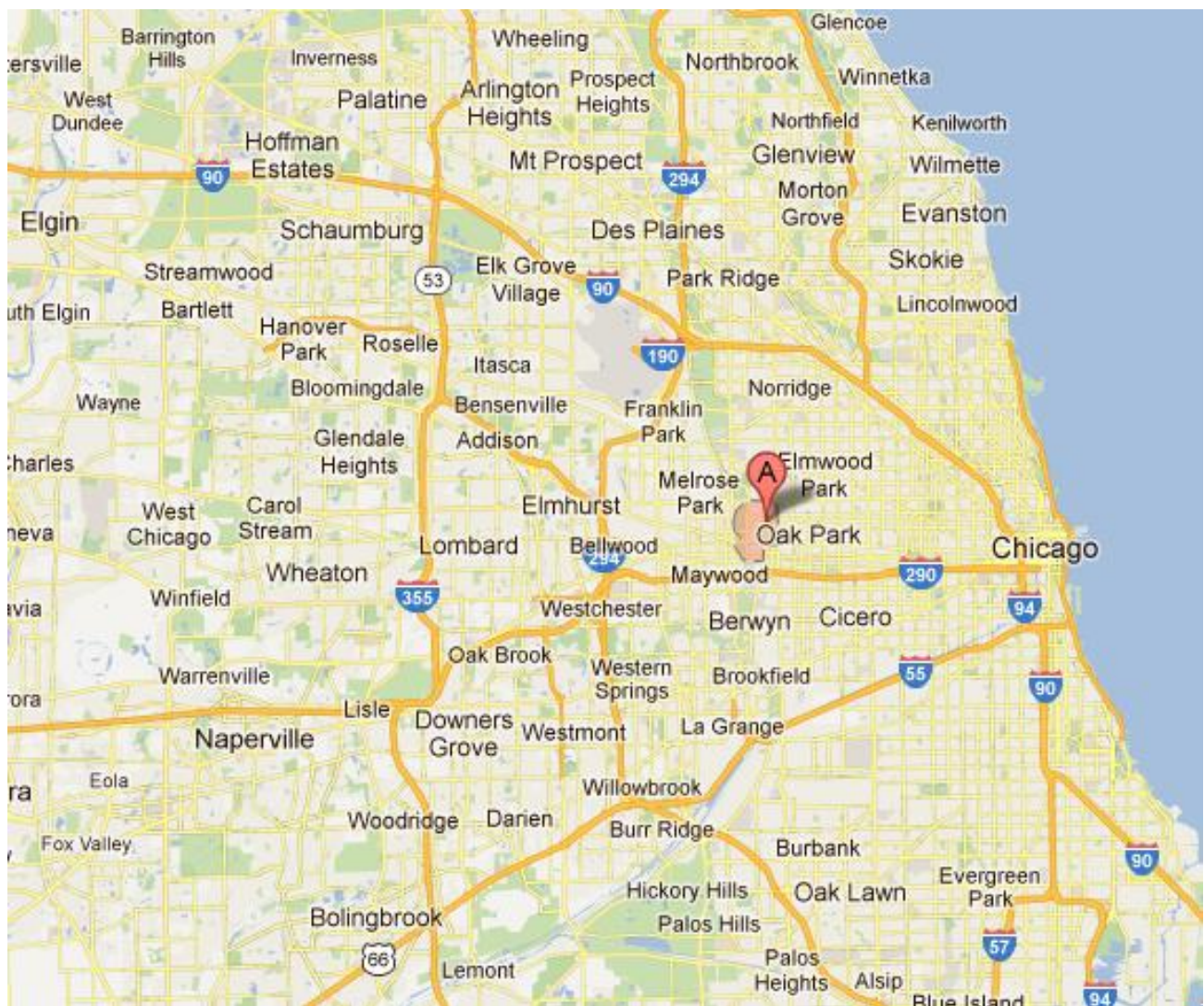
This section contains the Village Board's strategic goals which set the vision for the Budget document as well as a description of the Village, the budget process, fund structure, and detailed financial policies.

Location of River Forest

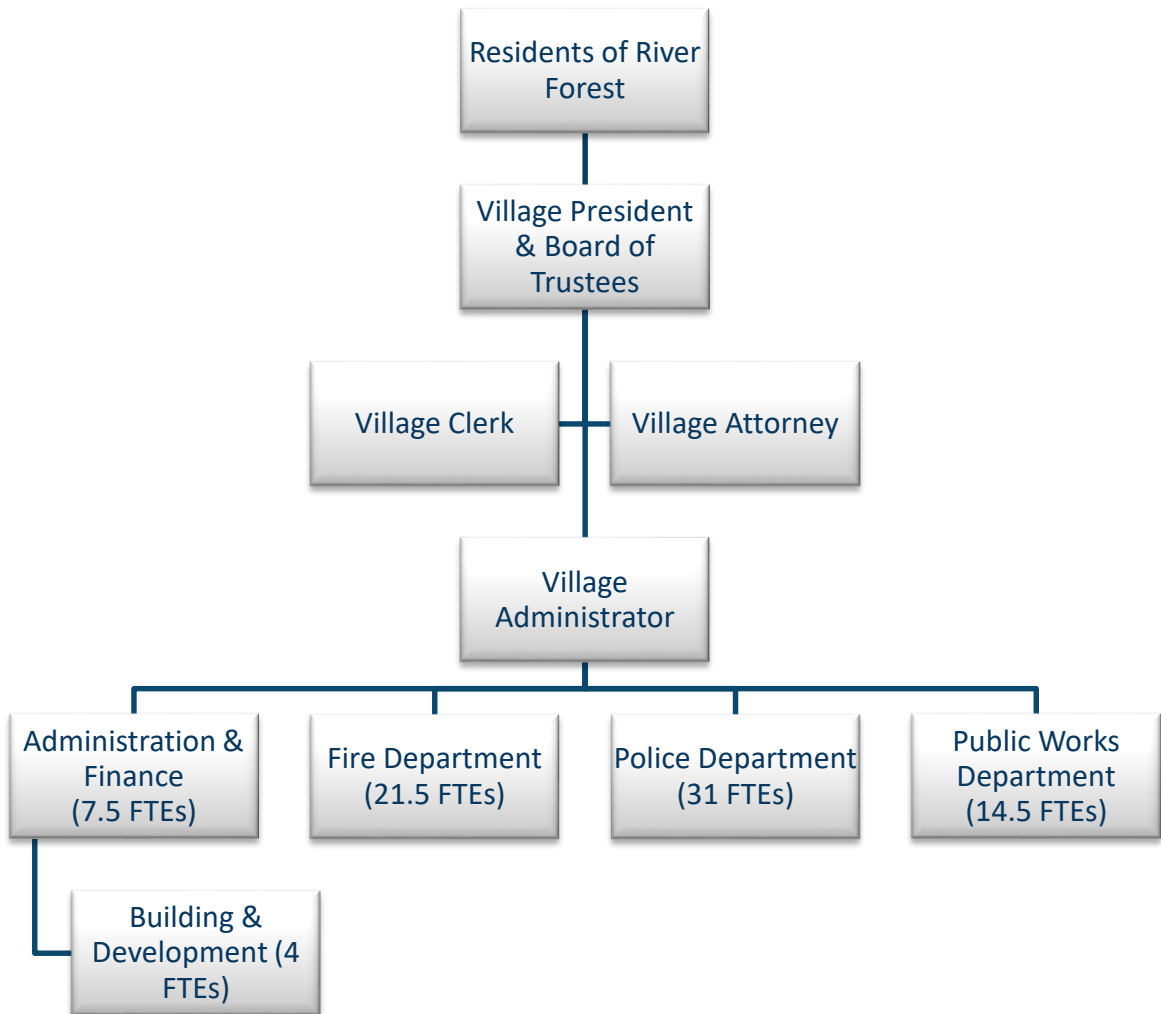
River Forest is located in Cook County, Illinois, approximately 10 miles west of downtown Chicago.

Given the Village's proximity to downtown Chicago, the community is well served by a network of public transportation systems, including the Metra Union Pacific West Line, the Chicago "El" Blue and Green Lines, Pace Bus Services, as well as Interstate 290.

The image below identifies River Forest's location in the Chicagoland area.



Village of River Forest Organizational Chart



Village Board Goals

Long Term Strategic Goals and Guiding Principles:

Each year the Village President and Board of Trustees meet to discuss goals and objectives for the upcoming fiscal year. The goals for the Village are centered on three guiding principles:

1. Ensure that the Village provides a safe community for its residents, business owners and institutional partners.
2. Work to protect and strengthen the value of property.
3. Implement strategies to stabilize property taxes.

This year's goals support these major guiding principles in the following categories:

Public Safety

- Ensure the Village is responding to the needs of the community during the COVID-19 epidemic
- Support training and professional development opportunities for public safety employees
- Continue investment in technology advancements that enhance the Village's efforts to address crime prevention as efficiently as possible
- Continue community policing oriented strategies with outreach and engagement. This includes community crime prevention meetings, attendance at community events and other engagement strategies.
- Develop strategies for relocation, training, and advanced technology of our emergency communication center

Economic Development

- Work to ensure that the Village's zoning regulations align with the Village's efforts to encourage reinvestment in the community
- Utilize the expertise of the Economic Development Commission to identify strategies for reinvestment in key corridors and TIF Districts

Communication & Collaboration

- Continue to promote a culture that values communication and integrates it into the operations of the Village; continue to identify and implement improvements in the Village's efforts to communicate with residents such as
 - Continuing to expand social media presence and proactive communication
 - Working to develop a virtual village hall to ensure as many village hall transactions can take place electronically
 - Leveraging technology and video to increase public participation and public education
- Continue to review and implement smart city applications to enhance customer service and Village operations
- Continue collaborative efforts to plan for the possible expansion and/or improvement of the River Forest Civic Center Authority Building

Enhancing Property Values through Improvements to Quality of Life

- Implement prioritized recommendations of the new Comprehensive Plan
- Adopt the State mandated Affordable Housing Plan
- Identify and explore possible strategies that ensure River Forest remains at the forefront of providing a high quality of life for aging residents, including a joint Aging in Place Committee, as part of the AARP Age Friendly Designation
- Continue and complete existing strategies to ensure all River Forest residents are counted as part of the 2020 US Census

Each operating department creates its own set of operational goals which are included in the individual fund sections of this document.

Community Profile

Location

The Village of River Forest is a mature community with a population of 11,172. It is located in Cook County, approximately 10 miles west of downtown Chicago. The Village is bounded on its west side by the Des Plaines River and large tracts of Cook County Forest Preserves. River Forest is bordered to the east by Oak Park, to the south by Forest Park, to the north by Elmwood Park, and to the west, across the Des Plaines River, by Melrose Park and Maywood. River Forest is centrally and conveniently located in the Chicago metropolitan area and it is well served by an efficient roadway network and mass transportation system.

History

The character of River Forest today is the result of its early settlers: the Steeles, Thatchers, Quicks, Murphys, Griffens, Wallers, Boughtons, and Brookes. The affluence of these early settlers resulted in grand homes, upscale schools and churches and attracted other wealthy residents to River Forest.

River Forest was incorporated as a Village on October 30, 1880. Prior to that, it was considered part of a larger community called Harlem, which included parts of Oak Park and Forest Park. Fearing the possibility of alcohol-related problems if Harlem incorporated, River Forest residents banded together to incorporate a smaller and initially “dry” community. Forest Park and Oak Park followed suit and were incorporated in 1884 and 1902, respectively.

The original homes in River Forest were constructed along the east-west rail line between Chicago Avenue and Madison Street, primarily due to the importance of rail transportation. With the introduction of the automobile, homes began to sprout up farther away from the train stations that existed in the Village. Initially, the northern section of River Forest was largely undeveloped. In the early 1900’s, Concordia University, Rosary College (now Dominican) and the Priory of St. Dominic and St. Thomas acquired land and established their institutions in River Forest. Today, Concordia and Dominican Universities occupy approximately 110 acres of land in River Forest.

Village Services

Police

Police operations focus on the prevention of crime in the Village, enforcement of the law, parking and animal control, coordination of criminal investigations and maintenance of public order. Sworn personnel respond to calls for service and provide community and public safety services to River Forest residents.

Fire

The River Forest Fire Department is an all-hazard protection service providing fire suppression, hazardous materials, technical rescue and emergency medical care response to the Village and its residents. River Forest is served by one fire station which is located next to Village Hall on Park Avenue. The Village of River Forest is an ISO-Public Protection Class 3.

Public Works

The Village of River Forest Public Works Department is comprised of five divisions including: Administration, Buildings & Grounds, Engineering, Geographic Information Systems, and Operations (water, sewer, streets, and forestry). Public Works oversees the maintenance and improvement of the Village’s infrastructure and Right-of-Ways. The administrative functions of Public Works are performed at Village Hall while operations are performed out of the Public Works Garage and the Pumping Station.

Community Profile

Statistics

Socio-Economic Data (2010 Census Information)

Population Total	11,172
Persons under 5	559
Persons under 18	2,804
Persons 18 to 65	5,954
Persons over 65	1,855

The Village of River Forest was recently accepted into the AARP Network of Age-Friendly States and Communities. This is the first step to becoming designated as an Age-Friendly Community. The Network provides a structured process to encourage communities to prepare for the nation's aging population.

Median Age	41.3
Per Capita Income	\$62,034
Median Home Value	\$568,900
Median Family Income	\$158,000
Unemployment Rate (IDES)	4.8%

Building Permits

<u>Fiscal Year</u>	<u>Number Issued</u>	<u>Value of Permits</u>
2010	185	10,734,585
2011	210	23,127,993
2012	208	14,175,620
2013	190	10,200,076
2014	158	13,607,856
2015	219	14,634,612
2016	203	15,792,768
2017	210	29,807,464
2018	171	19,996,973
2019	175	13,297,123

Water and Sewer

Population Served	11,172
100 Cubic Feet of Water Pumped FY 2019	608,927
100 Cubic Feet of Water Billed FY 2019	475,799
Average Daily Pumpage (mgd)	1.23
Miles of Water Mains	40
Miles of Combined Sewers	33.13
Miles of Storm Sewers	3.37
Miles of Dedicated Sanitary Sewers	0.69
Number of Metered Customers	3,186
Number of Fire Hydrants	440

Community Profile

Water, Sewer and Refuse Rates

Water	\$ 6.66	Per 100 cubic feet
Sewer	\$ 4.39	Per 100 cubic feet of water used
Refuse- Base Service	\$57.94	Bi-Monthly
Refuse- Special Service	\$85.92	Bi-Monthly

*The minimum bi-monthly water and sewer bill is \$38.68 for up to 350 cubic feet of water used.

Village Taxes

Tax	Rate	Applied to
Municipal Sales Tax	1.0%	Retail sales including groceries and drugs
Non Home Rule Sales Tax	1.0%	Retail sales excluding groceries and drugs
Places for Eating Tax	1.0%	Sales at places for eating
Real Estate Transfer Tax	\$1.00	Each \$1,000 in residential real estate sales
Simplified Telecommunications Tax	6.0%	Telephone bills
Natural Gas Use Tax	5.0%	Natural gas bills
Electric Use Tax	\$0.34- \$0.61	Per therm of electricity used

Housing Types

Single Family Homes	3,067
2 Units	198
3 or 4 units	27
5 or more units	982

Land Use Percentages

Single-Family Residential	42.5
Multi-Family Residential	2.7
Commercial	2.9
Industrial	N/A
Institutional	7.8
Mixed Use	0.2
Transportation and Other	21.4
Agricultural	N/A
Open Space	22.6
Vacant	0.1

Budget Process

The Village of River Forest's budget, when adopted by the Village President and Board of Trustees, becomes the official financial plan for the Village's operating departments. Accordingly, preparation of the budget is one of the most important administrative functions performed each year. This budget process summary is designed to provide residents, elected officials and employees with an overview of the budget process. Since the budgetary process involves all operating departments, advisory boards and commissions, and Village Board members, it does not include every aspect of the budget process. However, it can be used as a guide in understanding how the Village creates its annual budget. The budget process ends after the Village Board conducts a series of public meetings to review and approve the proposed budget.

The Village takes a collaborative approach to budget development that begins each winter when the Village Board holds their strategic planning session to develop priorities for the upcoming fiscal year. This information is passed along to Village staff at the Budget Kickoff Meeting at which the budget schedule and applicable time deadlines are also relayed. After this meeting, department staff begins preparation of their budget requests.

Budget Calendar

Five-Year Capital Improvement Plan

October - December, 2019: Preparation of the Five-Year Capital Improvement Plan (CIP) begins in October when departments evaluate the condition of buildings, infrastructure, vehicles and equipment, identify projects and establish priorities. Outlays greater than \$10,000 are reflected in the CIP and are considered during the annual budget process. The CIP was presented to the Village Board on January 27, 2020.

Budget Kickoff

December 30, 2019: Village Staff responsible for budget preparation discuss the development of the budget for the fiscal year with the Village Administrator. Village Board goals and priorities and anticipated budget constraints are relayed and the budget schedule is distributed.

Budget Requests Due

January 31, 2020: The departments' Budget Request packets are submitted to the budget team (Village Administrator, Assistant Village Administrator and the Finance Director). The packet includes their activity counts, goals and accomplishments, performance measures, budget summary, budget detail, current fiscal year projections, personnel change requests and revenue projections.

Meetings with Budget Team

February 10-12, 2020: Each department meets with the budget team to discuss their Budget Request Submittal. Prior to the meetings, three-year revenue and expenditure projections are prepared for the General and Water and Sewer Funds based on their budget requests and projections. Requested budgets are adjusted based on discussions during these meetings to arrive at the recommended budget amounts.

Budget Presentation & Public Hearing

April 13, 2020: A preliminary budget document is prepared and the recommended budget is presented to the Village Board. The document includes the recommended budget along with Village-wide and fund summaries, department information, three-year projections and other information. The recommended budget is made available for public inspection at the Village Hall and on the Village website at this time. A Public Hearing is required by State Statutes to allow the public a final opportunity to provide input regarding the budget. The public hearing was held following the presentation.

Budget Process

Adoption of the Budget Ordinance

April 27, 2020: The budget is passed into law by the adoption of a budget ordinance. The final budget document is bound and made available on the Village's website.

Budget Monitoring

During the fiscal year, monthly financial reports are prepared that compare the budgeted amounts for each line item to the actual revenues or expenditures. These reports are reviewed by the Village Board, Management and Department staff. Variances from the budgeted amounts are examined. Budget transfers or amendments may be made during the fiscal year if necessary.

Transfers or Amendments to the Adopted Budget

The Village Board has delegated authority to the Budget Officer to revise the annual budget by transferring between line items in the same department category or same fund without Board approval. The annual budget may be further revised by a vote of two-thirds of the Village Board by deleting, adding to or changing budgeted items. No revision to the budget items shall be made which results in increasing the total budget unless funds are available to effectuate the purpose of the revision.

Fund Structure and Description of Funds

The financial transactions of the Village are reported in individual funds. A Fund is a fiscal and accounting entity with a self-balancing set of accounts that records transactions that are segregated for the purpose of carrying on specific activities or attaining certain objectives. Funds are organized into three categories: governmental, proprietary, and fiduciary funds. Additionally, under GASB Statement No. 34, funds within these categories are considered major or nonmajor. The following major funds are budgeted:

Governmental Funds

- General Fund
- Capital Equipment Replacement Fund

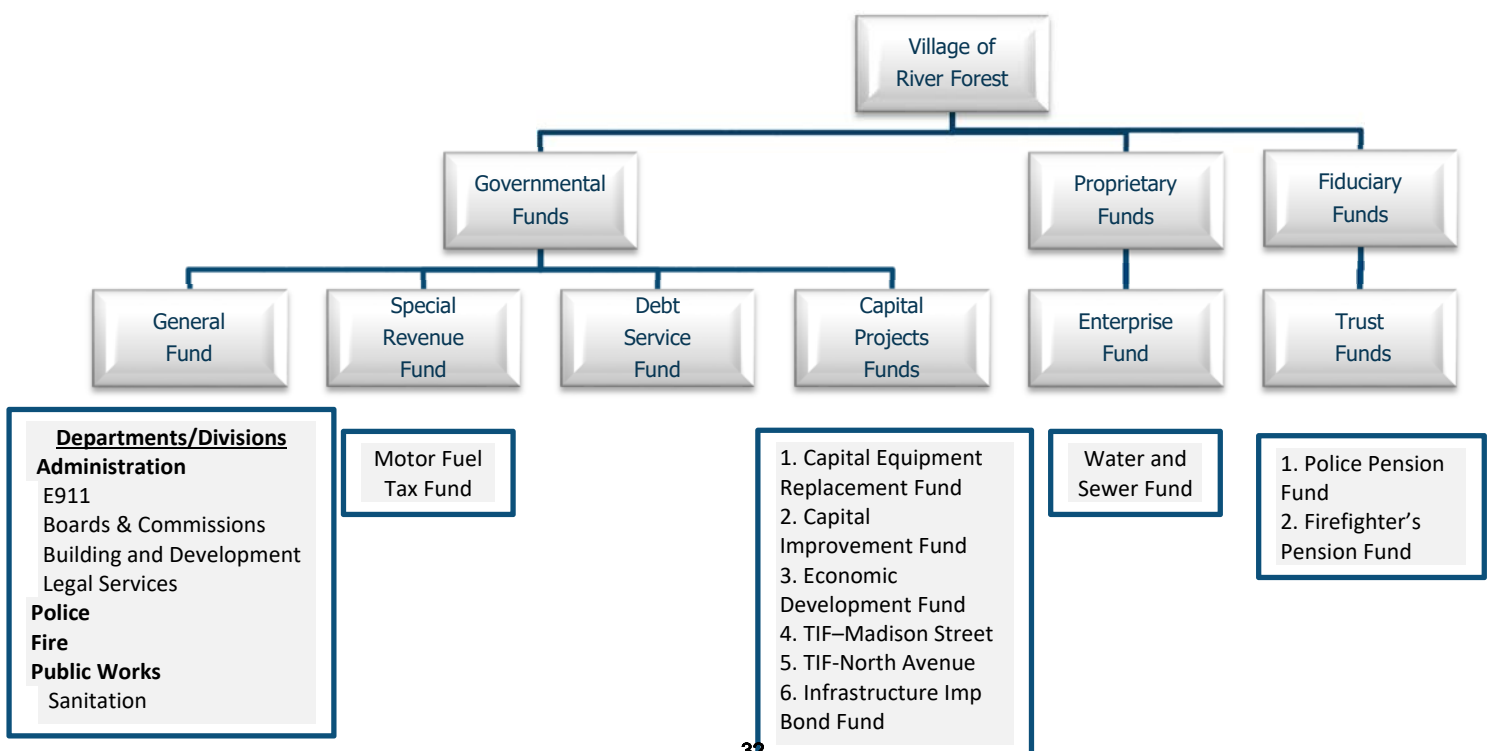
Proprietary Fund

- Water and Sewer Fund

A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

Total assets, liabilities, revenues, or expenditures / expenses of an individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and

Total assets, liabilities, revenues, or expenditures / expenses of an individual governmental or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined.



Fund Structure and Description of Funds

GOVERNMENTAL FUNDS

The Village maintains the following governmental funds:

General Fund

The **General Fund (01)** accounts for resources traditionally associated with the Village's operations which are not required legally or by sound financial management to be accounted for in another fund including Administration, Police, Fire and Public Works.

Special Revenue Fund

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. The **Motor Fuel Tax Fund (03)** is the Village's only Special Revenue Fund which accounts for the expenditures for street maintenance, improvements and construction authorized by the Illinois Department of Transportation. Financing is provided from the Village's share of State motor fuel taxes. State law requires that these taxes be used to maintain streets.

Debt Service Fund

Debt Service Funds are used to account for the accumulation of resources and payment of bond principal and interest. The Village maintains one **Debt Service Fund (05)** which is used to account for the accumulation of resources for the payment of the General Obligation Limited Tax Bonds, Series 2020. In prior years the fund accounted for the 2005 General Obligation Bonds that were used to finance library building improvements, the 2016 Bonds that were used to pay down a bank loan used for sewer improvements and the 2018 Bonds for street improvements. All of these prior year bond issues have been paid off. Financing is provided by property taxes.

Capital Projects Funds

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds. The **Capital Equipment Replacement Fund (13)** is used to accumulate financial resources for the replacement of vehicles and equipment. The **Capital Improvement Fund (14)** is used to account for improvements to Village streets, commuter parking lots and alleys that are financed by Automated Traffic Enforcement System Revenue, grants and parking fees. The **Economic Development Fund (16)** is used to account for previous commitments entered into by the Village from funds originally received through the previous Tax Increment Financing (TIF) District Fund. Financing was provided by a transfer from the Pledged Taxes Fund that was closed in FY 2011. The **TIF – Madison Street (31) and TIF – North Avenue (32) Funds** were both created in FY 2015 and are used to account for expenditures associated with Tax Increment Financing Districts on Madison Street and North Avenue. In FY 2017 the Madison Street TIF District was formally established. In August of 2018 the North Avenue TIF District was formally established. **The Infrastructure Improvement Bond Fund (35)** was established in FY 2018. This fund is used to account for the proceeds of the General Obligation Limited Tax Bonds, Series 2020. The funds will be used for street improvements.

Fund Structure and Description of Funds

PROPRIETARY FUNDS

The Village maintains the following proprietary funds:

Enterprise Fund

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the Village Board is that the cost of providing these services be financed or recovered through user charges. The Village maintains only one enterprise fund. The **Water and Sewer Fund (02)** accounts for the provision of water and sewer services to the residents of the Village of River Forest. All activities necessary to provide such services are accounted for in this fund including, but not limited to, administration, operations, billing and collection, maintenance and capital improvements.

FIDUCIARY FUNDS

The Village maintains the following fiduciary funds:

Trust Funds

Trust funds are used to account for assets held by the Village in a trustee capacity. Two Pension Trust Funds are used to account for assets held in a trustee capacity by the Village for pension benefit payments. The **Police Pension Fund (09)** accounts for the accumulation of resources to pay pensions to the participants. The **Firefighters Pension Fund (10)** accounts for the accumulation of resources to be used to pay pensions to the participants. Resources for both funds are contributed by employees at a rate fixed by law and by the Village through an annual property tax levy based on an actuarial analysis.

Village of River Forest Department /Function Matrix	Department/Function								
	General Government	Public Safety	Highways/ Streets	Water and Sewer	Sanitation	Debt Service	Pensions	Capital Outlay	Other Financing Uses
General Fund									
Administration									
Police									
Fire									
Public Works									
Special Revenue Fund									
Motor Fuel Tax Fund									
Debt Service Fund									
Debt Service Fund									
Capital Projects Funds									
Capital Equip Replacement Fund									
Capital Improvements Fund									
Economic Development Fund									
Madison Street TIF Fund									
North Avenue TIF Fund									
Infrastructure Imp Bond Fund									
Enterprise Fund									
Water and Sewer Fund									
Trust Funds									
Police Pension Fund									
Fire Pension Fund									

Basis of Budgeting

The basis of budgeting and accounting determine when revenues and expenditures are recognized for the purposes of financial reporting and budget control. Governmental Funds (General, Special Revenue, Debt Service, and Capital Projects Funds) are budgeted and accounted for in accordance with Generally Accepted Accounting Principles (GAAP), on a modified accrual basis. This means revenues are recorded when they are both measurable and available, and expenditures are recorded when they are expected to draw on current spendable resources. The two TIF Funds were budgeted as separate funds but were reported in the General Fund in Fiscal Year 2016 because they had not yet been legally established. Both the TIF-Madison Street Fund and the TIF-North Avenue Fund are reported as separate funds in the Village's financial statements.

Proprietary and Fiduciary Funds (Enterprise, Pension Trust) are accounted for in accordance with GAAP, on an accrual basis. Revenues and expenses are recorded at the time they are earned or incurred rather than when cash is actually received or spent.

In most cases, funds are budgeted and accounted for on the same basis with the following exceptions:

- Principal payments on long-term debt are applied to the outstanding liability for accounting purposes, but included as an expense for budget purposes.
- Debt proceeds are accounted for as liabilities in the financial statements, however, are included as revenue in the budget.
- Capital items in the enterprise fund are recorded as capital assets for accounting purposes, but are treated as expenses in the budget.
- The Transfer from the General Fund recorded in the TIF – Madison Street Fund will be recorded as an interfund receivable or payable in the General and TIF Madison Street Funds the financial statements.

RIVER FOREST PUBLIC LIBRARY

The River Forest Public Library has a separately elected, seven-member board which annually determines its budget and resulting tax levy. The Village does not possess Board appointment powers. The Village approves the Library's Budget and tax levy in a ministerial capacity only. The Library is not part of the Village's financial reporting entity, however, the Library budget is included in the Village budget document because the Library is in the Village's tax levy ordinance that is submitted to the County. The Budget Summary information does not include the River Forest Public Library.

Long-Term Financial Policies

The Village Board reviewed its financial policies and formally approved the policies listed below on November 14, 2011. The policies are reviewed from time to time and were last amended on June 18, 2012 to reflect changes to GASB 54. The Village Board approved comprehensive Pension Funding Policies in 2014 for both the Police and Firefighters Pension Fund.

The Village of River Forest's Financial Policies are the basic guidelines for the management of the Village's financial operations and have been developed within the parameters set forth in the Illinois State Statute and River Forest Municipal Code. These policies assist the Village Board and management in preparing the budget and managing the Village's fiscal affairs throughout the year. The policies are to be reviewed during the budget process, and modified as appropriate, to accommodate changing fiscal conditions, environmental challenges and Village Board policy initiatives. In addition to these Financial Policies the Village has separately issued and approved comprehensive policies on Purchasing, Travel, Investments, Pension Funding, Grant Administration and Fixed Assets.

Financial Planning Policies

1. The fiscal year of the Village will begin on May 1 of each year and end on April 30th of the following year. All accounting and budgeting functions of the Village will occur in conjunction with this fiscal time period.
2. The Budget Officer shall present a balanced budget to the Village Board annually. A balanced budget means that current operating expenditures, excluding major capital expenditures, are funded with current recurring revenues. The use of reserves to cover current operating expenditures should be avoided.
3. The Village will avoid budgetary procedures that balance current expenditures at the expense of meeting future year's expenses, such as postponing expenditures, accruing future year's revenues, or rolling over short term debt.
4. The budget will provide for adequate maintenance of capital plant and equipment and for their orderly replacement.
5. The Budget will provide for adequate funding of all retirement systems, with a uniform reduction of unfunded liabilities, in accordance with either state requirements or an independent actuarial study.
6. Within 30 days of the approval of the annual budget, the Budget Officer shall prepare a budget document that includes the legally adopted budget and other supplementary information. The document shall contain a transmittal letter describing the previous budget period's accomplishments and the Village's organization-wide goals, an estimate of revenues and budgeted expenditures by account, departmental goals and capital improvements.

Long-Term Financial Policies

7. The Village will prepare a three-year projection of revenues and expenditures annually. The projection will display the excess or deficiency of revenues over (under) expenditures and the resulting unassigned fund balance. Projections will include estimated operating costs associated with future capital improvements.
8. The Village will integrate performance measurement and productivity indicators within the budget where applicable.
9. The budget will maintain a budgetary control process, assisted by a financial accounting software system.
10. The Village will prepare a monthly financial report comparing actual revenues and expenditures to the approved budgeted amounts. The monthly report will provide a financial analysis that highlights major deviations from the approved budget.

Revenue Policies

1. The Village will maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any single revenue source.
2. The Village shall estimate its annual revenues conservatively, using an objective analytical approach, taking into account all available information.
3. Potential revenue sources will be examined annually.
4. One-time revenues shall not be used to fund ongoing expenditures.
5. The year-to-year increase of actual revenues from the property tax will generally not exceed five percent.
6. The Village will set fees and user charges for the Waterworks and Sewerage Fund at a level that fully supports the total direct and indirect cost of the activity. Indirect costs include the cost of annual depreciation of capital assets.
7. The Village will establish all other user charges and fees at a level that attempts to recover the full cost of providing the service, including an amount for the cost associated with any capital assets used to provide the service.

Expenditure Policies

1. The Village will fund all operating expenditures in a particular fund from operating revenues generated by the fund. In developing the budget, recommendations will be made regarding

Long-Term Financial Policies

service level adjustments that may be necessary to meet this objective. Service levels will not be expanded beyond the Village's ability to utilize current revenues to pay for the expansion of services.

2. The Village will continually assess its organization and service provision efforts in order to provide service enhancements or cost reductions by increasing efficiency or effectiveness. The Village shall also constantly strive to provide the same highest quality of services using the most efficient means possible. During each budget process the Village will assess its current organization and service provision strategy and make adjustments if the analysis demonstrates that a particular enhancement would improve operations or reduce cost.
3. The Village will provide sufficient resources to train employees and thereby develop the specialized knowledge and expertise necessary to maintain and improve the quality of Village services.
4. The Village will strive to adopt new technologies and techniques that will improve efficiency and allow the Village to maintain or improve the level of service provided to residents.
5. The Village will attempt to maximize its financial resources by encouraging intergovernmental cooperation. The establishment of intergovernmental service agreements with other units of government may allow the Village to provide residents a higher level of service at a reduced cost. The Village will consider intergovernmental agreements as a means to enhance services or reduce costs.

Fund Balance and Reserve Policies

1. Definitions:

Fund Balance: The difference between assets and liabilities in a Governmental Fund.

Nonspendable Fund Balance: Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted Fund Balance: Amounts that can be used only for specified purposes because of Village, State, or Federal Laws, or externally imposed conditions by grantors or creditors.

Committed Fund Balance: Amounts that can be used only for specific purposes determined by formal action by the Village Board. These amounts cannot be used for any other purpose unless the Village Board takes the same action to remove or change the restraint.

Assigned Fund Balance: Amounts the Village intends to use for specific purposes as determined by the Village Board. It is assumed that the creation of a fund automatically assigns fund balance for the purpose of that fund.

Long-Term Financial Policies

Unassigned Fund Balance: Amounts not included in other spendable classifications.

2. The Village will spend the most restricted dollars before the less restricted, in the following order:
 - a. Nonspendable (if funds become spendable),
 - b. Restricted,
 - c. Committed,
 - d. Assigned,
 - e. Unassigned.
3. The General Fund unassigned fund balance, plus the amount restricted for working cash, should be maintained at a minimum of 25% of the General Fund total budgeted annual expenditures in the most recently approved annual budget. This reserve is intended to provide financial resources for the Village in the event of an emergency or due to the loss of or reduction in a major revenue source and to provide adequate coverage for variations in cash flows due to the timing of receipts and disbursements.
4. Should the General Fund unassigned fund balance plus the amount restricted for working cash, drop below the required 25%, every effort shall be made to bring the balance back up to the desired level within three years.
5. The Village Board shall determine the disposition of excess fund reserves should the General Fund unassigned fund balance plus the amount restricted for working cash, increase above the required 25%.
6. No minimum committed fund balance has been established for the Capital Equipment and Improvements Fund but the fund will only expend the amount available from the combination of the committed fund balance, revenues or transfers. The Village shall transfer funds annually from the General and Waterworks and Sewerage Funds in an attempt to accumulate the funds necessary to replace vehicles and equipment and make capital improvements provided for in the fund. The maximum fund balance allowed in the Capital Equipment and Improvements Fund is equal to 3% of the equalized assessed value of the taxable real property located in the corporate boundaries of the Village (ILCS 5/8-2-9.5).
7. The Waterworks and Sewerage Fund shall maintain an operating reserve equivalent to three months of operating expenses. This reserve is intended to provide resources for unanticipated expenditures, to cover revenue shortfalls and to compensate for fluctuations in cash flows. A capital reserve shall be maintained in addition to the operating reserve.
8. Special revenue, debt service and pension trust funds do not have a minimum fund balance requirement. Motor Fuel Tax Funds are used to finance street maintenance and improvements and funds available may be expended for that purpose as provided for in the Village's Capital

Long-Term Financial Policies

Improvement plan. Reserves in the debt service funds are accumulated to fund future debt service payments. Pension Trust Funds are funded based on actuarial recommendations.

Capital Improvement Policies

1. The Village will make all capital improvements in accordance with an adopted Capital Improvement Plan (CIP).
2. The CIP shall include all capital equipment and improvements with a value of \$10,000 or more.
3. The Village will develop a five-year plan for capital improvements and update it annually. As part of this process, the Village will assess the condition of all major capital assets and infrastructure including, at a minimum, building, streets, alleys, water mains and sewer lines.
4. The Village will enact an annual capital budget based on the five-year Capital Improvement Plan.
5. The Village will coordinate development of the capital improvement budget with the development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget projections.
6. The Village will use intergovernmental assistance to finance capital improvements in accordance with Village plans and priorities.
7. The Village will maintain all its assets at a level adequate to protect the Village's capital investment and to minimize future maintenance and replacement costs.
8. The Village will project its equipment replacement need for the next five years and update this projection each year. A replacement schedule will be developed from this projection.
9. The Village will project capital asset maintenance and improvement needs for the next five years and will update this projection each year. A maintenance and improvement schedule will be developed from this projection.
10. The Village will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the board for approval.
11. The Village will determine the least costly financing method for each new project.

Debt Policies

1. The Village will confine long-term borrowing to capital improvements or projects which result in a product which will have a life of ten years or more and which cannot be financed from current revenues.

Long-Term Financial Policies

2. When the Village finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the project.
3. The Village will make every attempt to keep the average maturity of general obligation bonds at or below ten years.
4. Where feasible, the Village will use special assessment, revenue or other self-supporting bonds instead of general obligation bonds.
5. The Village will not use long-term debt to fund current operations.
6. The Village will maintain good communications with bond rating agencies about its financial condition. The Village will follow a policy of full disclosure on every financial report and bond prospectus.
7. The Village will make every effort to maintain a relatively level and stable annual debt service for all long-term general obligation bonds.

Accounting and Financial Reporting Policies

1. The Village will establish and maintain a high standard of accounting practices.
2. Following the conclusion of the fiscal year, the Village will prepare a Comprehensive Annual Financial Report (CAFR) in accordance with Generally Accepted Accounting Principles (GAAP) established by the Governmental Accounting Standards Board (GASB). The CAFR shall also satisfy all criteria for the Government Finance Officers Association's Certificate for Achievement for Excellence in Financial Reporting.
3. Monthly financial reports shall be prepared and submitted to the board. The reports shall include a summary of financial activity.
4. An independent certified public accounting firm will perform an annual audit in accordance with generally accepted auditing standards and will publicly issue a financial opinion.
5. The Village shall request proposals from qualified independent accounting firms to conduct the annual audit every five years using a request for proposal process.

Exhibits

This section contains detailed information on fees, property taxes, revenue and expenditure trends, long-term financial planning, fund balance and personnel.

Fee Schedule

	2020 Budget	2021 Budget	Change
Vehicle Stickers:			
Passenger Cars	\$45	\$45	No Change
Motorcycles	\$25	\$25	No Change
Antique Vehicles	\$25	\$25	No Change
Trucks less than 5,000 lbs.	\$50	\$50	No Change
Trucks over 5,000 lbs.	\$70	\$70	No Change
Recreational Vehicles (RV)	\$50	\$50	No Change
Senior Citizen Discount	\$25	\$25	No Change
Licenses:			
Pet License	\$10	\$10	No Change
Liquor License	\$500 - \$4,000	\$500 - \$4,000	No Change
Temporary Liquor License	\$100	\$100	No Change
Contractor License	\$100	\$125	25% increase
Landscaper and Snow Removal Contractor	\$150	\$187.50	25% increase
Amusement and Amusement Events	\$25	\$25	No Change
Animal Care, Grooming and/or Sales	\$125	\$125	No Change
Child Daycare Centers	\$275	\$275	No Change
Financial Institutions	\$100	\$100	No Change
Food/Drug Retail- Under 3,000 Sq. Ft.	\$125	\$125	No Change
Food/Drug Retail- 3,001 - 10,000 Sq. Ft.	\$175	\$175	No Change
Food/Drug Retail- 10,001 + Sq. Ft.	\$225	\$225	No Change
Temporary Food Establishment/Event	\$125	\$125	No Change
Food Service- Low Risk	\$95	\$95	No Change
Food Service- Medium Risk	\$150	\$150	No Change
Food Service- High Risk	\$225	\$225	No Change
Food Service- Outdoor Seating	Fee + \$25 + \$0.50 per sq. ft. of public space	Fee + \$25 + \$0.50 per sq. ft. of public space	No Change
Manufacturing Operations	\$25	\$25	No Change
Peddlers	\$75	\$75	No Change
Recreational	\$25	\$25	No Change
Retail and Service	\$50	\$50	No Change
Taxicab/Livery	\$500	\$500	No Change
Use of Public Sidewalk	\$25 + \$0.50 per sq. ft.	\$25 + \$0.50 per sq. ft.	No Change
Vending Machine	\$30/machine	\$30/machine	No Change
Veterinary Hospitals	\$125	\$125	No Change
Waste Disposal Firms	\$1,000	\$1,000	No Change
House Movers	\$100	\$100	No Change
Fines:			
Parking Fines	\$30	\$30	No Change
Overweight Vehicles	\$75 - \$750	\$75 - \$750	No Change
Local Ordinance Violations	Up to \$750	Up to \$750	No Change

Fee Schedule

	2020 Budget	2021 Budget	Change
Service Charges:			
Solid Waste Bi-Monthly Collection-Base Service	\$57.94	\$59.40	+\$1.46
Solid Waste Bi-Monthly Collection- Unlimited	\$85.92	\$88.08	+\$2.16
Composting	\$19.86	\$20.36	+\$0.50
Solid Waste Tags	\$3.05	\$3.15	+\$0.10
Ambulance Transport Fee- Resident	BLS \$900/ALS I \$1,150/ ALS II \$1,350 + \$20/mile	BLS \$900/ALS I \$1,150/ ALS II \$1,350 + \$20/mile	No Change
Ambulance Transport Fee- Non-Resident	BLS \$1,150/ALS I \$1,350/ ALS II \$1,550 + \$22/mile	BLS \$1,150/ALS I \$1,350/ ALS II \$1,550 + \$22/mile	No Change
EMS Response- Additional manpower	\$100	\$100	No Change
ALS Refusal (when 1 ALS procedure performed)	\$300	\$300	No Change
EMS Citizens Assist (more than 3 in 3 months)	\$300	\$300	No Change
Extrication	\$500	\$500	No Change
CPR Class fee	\$40	\$40	No Change
Daily Parking Fee	\$5.00	\$5.00	No Change
Permits:			
Commuter Parking (Monthly)	\$50	\$55	+\$5.00
Building Permit- Single-Family	2% of Project Cost or \$100 minimum	2% of Project Cost or \$100 minimum	No Change
Building Permit- All Other	2.35% of Project Cost or \$100 minimum	2.35% of Project Cost or \$100 minimum	No Change
Permit Extension (3 months)	1/3 initial cost	1/3 initial cost	No Change
Exterior Remodel	\$100	\$100	No Change
Roofing, Siding, Gutters	\$100	\$100	No Change
Fence or Brick Pavers	\$100	\$100	No Change
Windows	\$100	\$100	No Change
Generator	\$115	\$115	No Change
Driveway	\$100	\$100	No Change
HVAC	\$100	\$100	No Change
In-Ground Swimming Pool	1.5% of Project Cost or \$150 minimum	1.5% of Project Cost or \$150 minimum	No Change
Above-Ground Swimming Pool	\$25	\$25	No Change
Demolition- Primary Structure	\$1,500	\$1,500	No Change
Demolition- Accessory Structure	\$1 per sq. ft. or \$200	\$1 per sq. ft. or \$200	No Change
Electrical	\$100 Base Fee + \$9 per Circuit and \$1.75 per Opening	\$100 Base Fee + \$9 per Circuit and \$1.75 per Opening	No Change
Electrical Service Upgrade	Up to 200 Amps: \$75 201 to 399 Amps: \$100 400 to 799 Amps: \$150 800 + Amps: \$200	Up to 200 Amps: \$75 201 to 399 Amps: \$100 400 to 799 Amps: \$150 800 + Amps: \$200	No Change

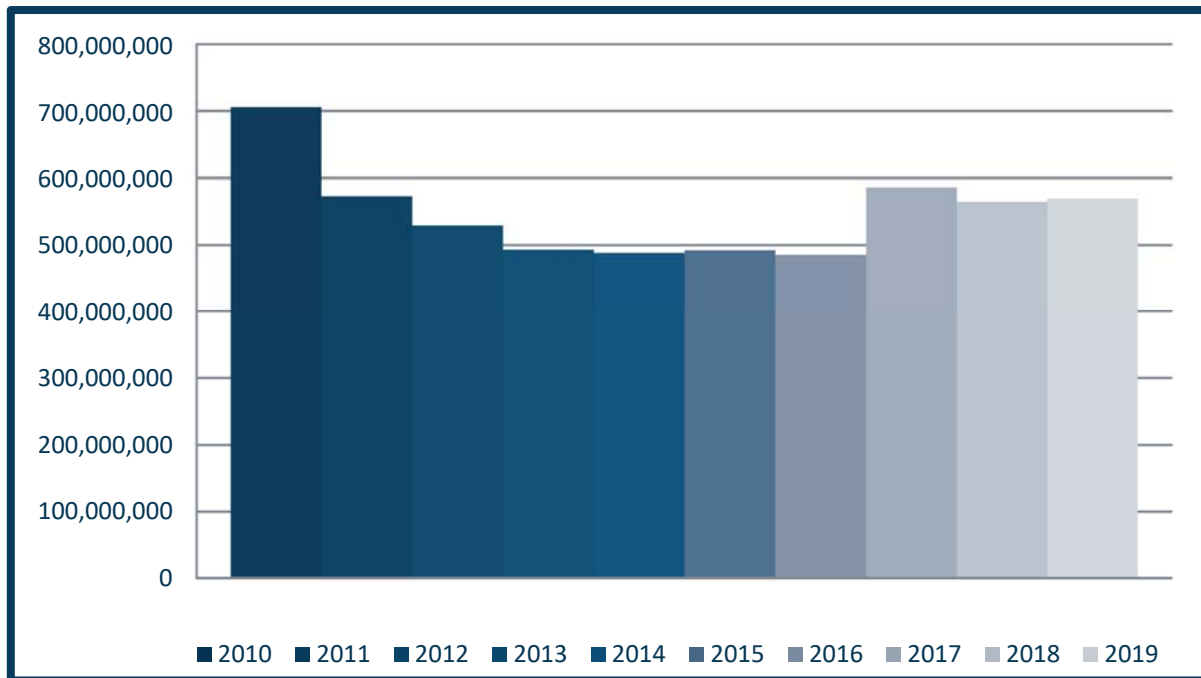
Fee Schedule

	2020 Budget	2021 Budget	Change
Permits Con't:			
Parkway Opening	\$100	\$100	No Change
Lawn Sprinkling System	\$100	\$100	No Change
Drain Tile	\$115	\$115	No Change
Sign	\$100	\$100	No Change
Temporary Sign/Banner	\$50	\$50	No Change
Electric Sign	\$100 + \$0.05 per sq. ft.	\$100 + \$0.05 per sq. ft.	No Change
Film Production	\$100 plus \$250/day	\$100 plus \$250/day	No Change
Newsstand	\$50 manned / \$10 coin	\$50 manned / \$10 coin	No Change
Beekeeping Permit	\$25	\$25	No Change
Grading	\$50 + pass through costs	\$50 + pass through costs	No Change
Zoning & Administrative Building Fees:			
ZBA Variation Request	\$650	\$750	\$100 recording fee pass through
Certificate of Occupancy	\$50	\$50	No Change
Temporary Certificate of Occupancy	\$50	\$50	No Change
Removal of Stop Work Order	\$200	\$200	No Change
Placard Removal: Unfit for Occupancy	\$500	\$500	No Change
Work without Permit	2 x Permit Cost	2 x Permit Cost	No Change
Re-inspection Fee	\$75	\$75	No Change
Other:			
Impounded Dogs	\$30 + Cost	\$30 + Cost	No Change
Water & Sewer Fees:			
Water Rate	\$6.66/100 cubic feet	\$6.77/100 cubic feet	+\$0.11
Sewer Rate	\$4.39/100 cubic feet	\$4.39/100 cubic feet	No Change
Water & Sewer Connection Fees:			
Single Family- Up to 1 inch service	\$500 water / \$500 sewer	\$500 water / \$500 sewer	No Change
Single Family- Greater than 1 inch service	\$750 water / \$750 sewer	\$750 water / \$750 sewer	No Change
Multi Family- Per Living Unit	\$500 water / \$500 sewer	\$500 water / \$500 sewer	No Change
All Other	\$1,000 water / \$1,000 sewer	\$1,000 water / \$1,000 sewer	No Change
Replace Service Line w/ Same Size	\$50 water / \$50 sewer	\$50 water / \$50 sewer	No Change
Replace Service Line w/ Increase in Size	\$300 water / \$300 sewer	\$300 water / \$300 sewer	No Change

Property Tax Exhibit

Tax levy Year	2016 Extended	2017 Extended	2018 Extended	2019 Estimated
General Fund	\$ 3,930,803	\$ 3,892,461	\$ 3,705,781	\$ 3,772,994
Police Pension	\$ 1,318,847	\$ 1,434,683	\$ 1,536,215	\$ 1,572,020
Fire Pension	\$ 1,079,723	\$ 1,170,740	\$ 1,386,554	\$ 1,472,924
Total Corporate Levy	\$ 6,329,373	\$ 6,497,884	\$ 6,628,550	\$ 6,817,938
Bond and Interest Levy	\$ 259,670	\$ 266,263	\$ 272,434	\$ 277,767
River Forest Library Levy	\$ 1,223,187	\$ 1,254,688	\$ 1,282,533	\$ 1,318,393
Total Levy	\$ 7,812,230	\$ 8,018,835	\$ 8,183,517	\$ 8,414,098

Equalized Assessed Valuations

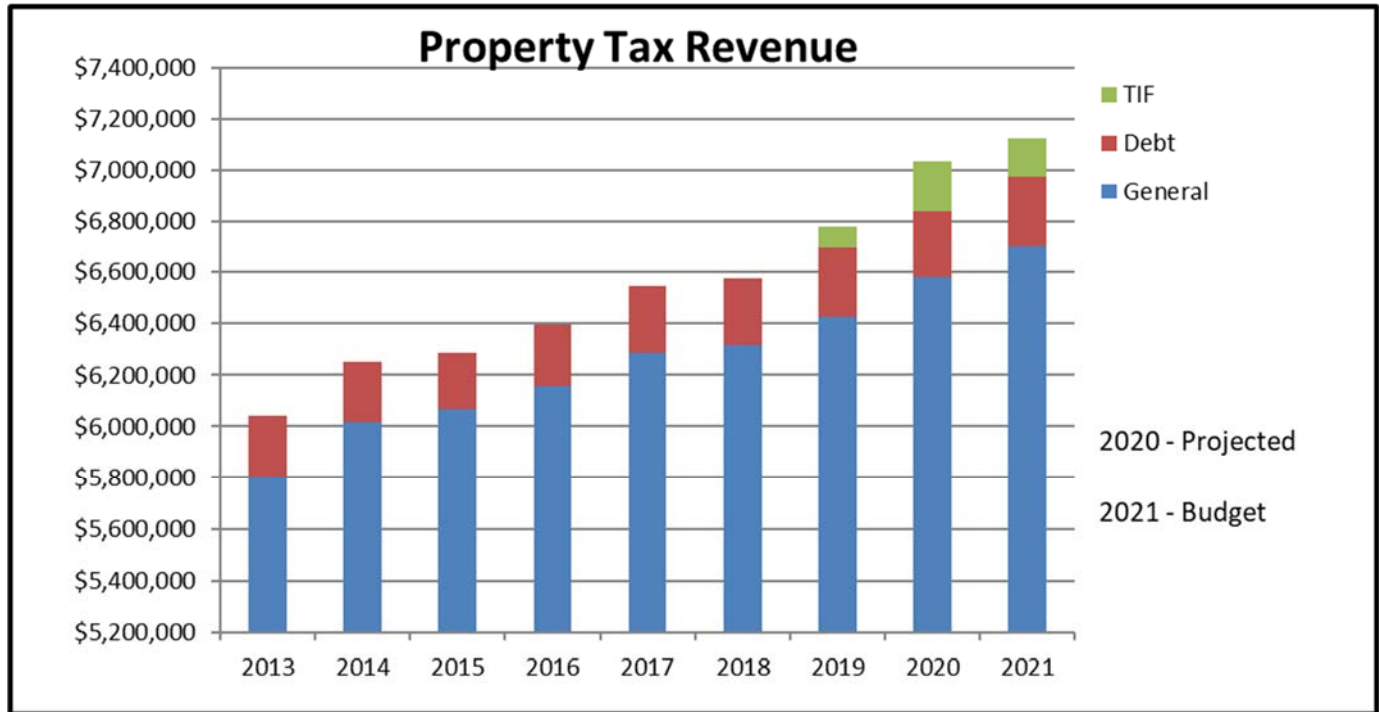


2010-2018: Actual 2019: Estimated

The Village's 2019 Equalized Assessed Value (EAV) is expected to increase slightly due to new property. The Village's property was reassessed in 2017 with an overall EAV increase with offsetting property values increases. Property is reassessed every three years and the last reassessment was in 2017. The declines in 2015 and 2016 were primarily due to assessment appeals. Beginning in 2011 the Equalized Assessed Value decreased due to declining property values resulting from the real estate recession that began in 2008. The equalized assessed value increased in Tax Levy Year 2010 because the Village's Tax Increment Financing District was closed and was considered new property.

Trends & Projections

Property Tax



YEAR	GENERAL	DEBT	TIF
2013 Actual	\$5,802,422	\$241,127	-
2014 Actual	\$6,017,575	\$234,713	-
2015 Actual	\$6,067,286	\$221,687	-
2016 Actual	\$6,155,884	\$240,702	-
2017 Actual	\$6,287,691	\$259,674	-
2018 Actual	\$6,317,256	\$257,355	-
2019 Actual	\$6,425,943	\$268,180	\$87,293
2020 Projected	\$6,580,865	\$261,010	\$193,679
2021 Budget	\$6,702,507	\$271,283	\$153,035

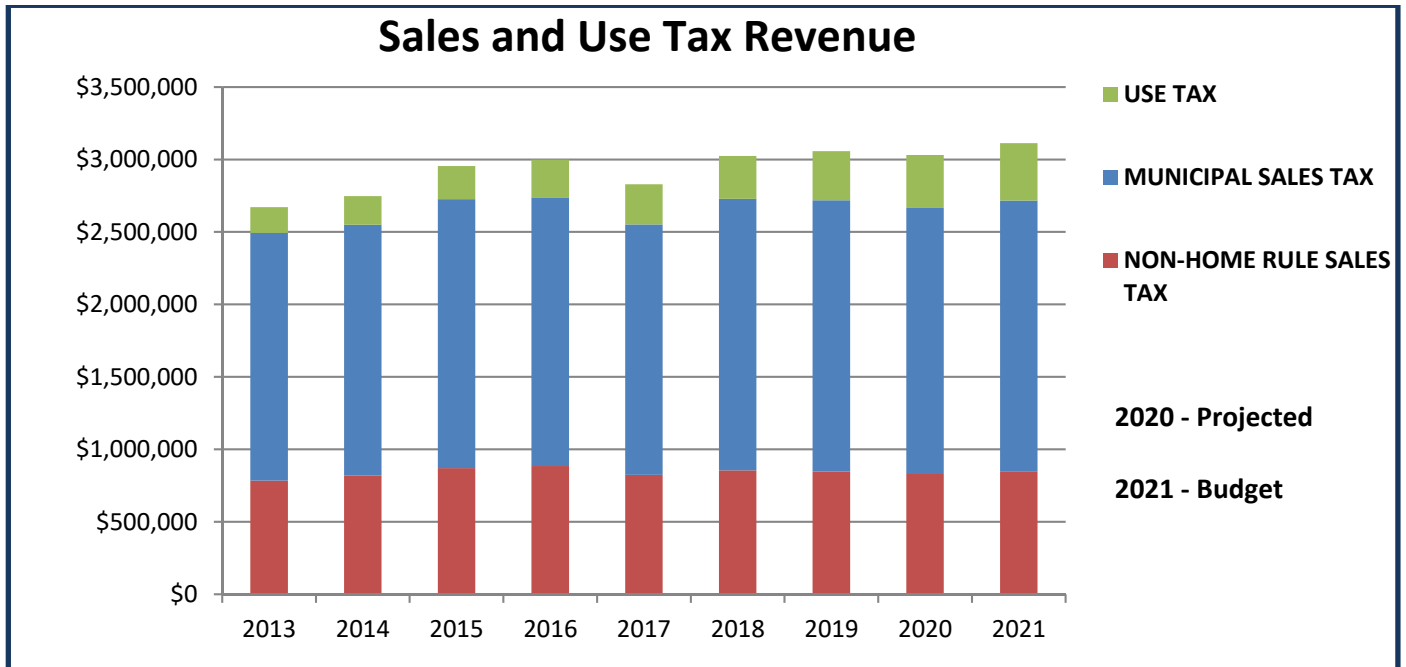
This category includes Property taxes in the General and Debt Service Funds and Incremental Property Taxes from the Village's Tax Increment Financing (TIF) Districts. The Lake Street TIF was closed in FY 2011. A new TIF was established on Madison Street in FY 2017. Property taxes are the Village's single largest source of revenue. Property taxes account for 15% - 27% of total revenues for the Village.

The amount of the Village's General Property Tax Levy is substantially restricted by the Property Tax Extension Limitation Law (PTELL). PTELL allows a non-home rule taxing district to receive a limited inflationary increase in the tax extensions on existing property, plus an additional amount for new construction, which includes new incremental equalized assessed value due to the closing of a TIF district, or voter approved tax increases. The limitation slows the growth of property tax revenues when assessments increase faster than the rate of inflation. Increases in property tax extensions are limited to five percent, or the December to December increase in the Consumer Price Index (CPI) for the preceding levy year, whichever is less.

In Fiscal Year 2021, General Fund property tax revenues are expected to increase 1.9% over the projected amount due to the 1.9% increase in the December 2017 to December 2018 CPI. The Debt Service Levy includes principal and interest payments on the 2020 General Obligation (GO) Limited Tax Bonds issued during FY 2020. The 2020 Property Tax Levy will be included in FY 2022 revenues and will reflect the December 2018 to December 2019 increase in the CPI which is 2.3%. Future levies will also be based on the annual increase in the CPI per PTELL.

Trends & Projections

Sales and Use Tax



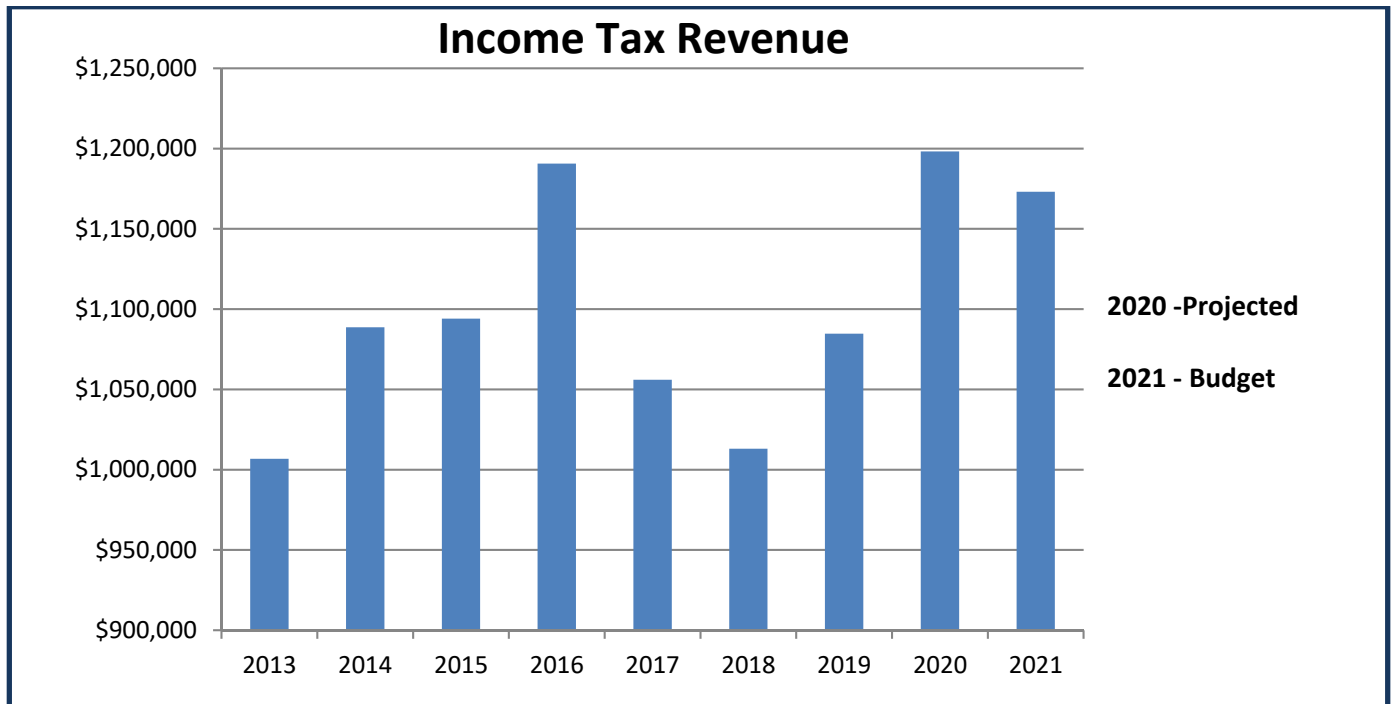
YEAR	NON-HOME RULE SALES TAX	MUNICIPAL SALES TAX	USE TAX
2013 Actual	\$784,724	\$1,708,082	\$177,934
2014 Actual	\$819,156	\$1,731,032	\$196,829
2015 Actual	\$871,224	\$1,855,258	\$228,725
2016 Actual	\$885,574	\$1,852,443	\$260,894
2017 Actual	\$824,652	\$1,727,402	\$276,462
2018 Actual	\$855,825	\$1,873,183	\$294,862
2019 Actual	\$846,725	\$1,871,397	\$339,663
2020 Projected	\$836,863	\$1,828,772	\$365,214
2021 Budget	\$845,232	\$1,870,834	\$396,606

Sales and use tax revenues are from the local portion of the State sales tax rate. Per Illinois law, a use tax (6.25%) must be paid on purchases made for use or consumption in Illinois when goods are purchased from businesses located outside Illinois and brought into or delivered to Illinois. The Village receives one cent (\$0.01) per dollar of retail sales, which is collected by the State and then distributed to the Village. The Municipal Sales Tax is on all retail sales including food and drugs. The Non-Home Rule Sales Tax is not on food and drugs. Fiscal Year 2013 was the first full year that includes the Village's Non-Home Rule Sales Tax. The 1% tax was approved by referendum in November of 2010 and became effective July 1, 2011. Use tax is distributed based on population.

This source of revenue is directly related to economic development activity within the Village and is also influenced by general economic conditions. In FY 2017 sales tax revenues were lower due to temporary retail vacancies and competition from new stores opening in neighboring communities. Sales tax revenues have rebounded some but in FY 2020 projected revenues are expected to be slightly lower than last year due to some temporary vacancies. Use tax revenues continue to perform well due to the tax on remote retailers. FY 2021 sales tax revenues are expected to remain steady. The Village will continue to explore economic development opportunities to increase this revenue source.

Trends & Projections

State Income Tax



YEAR	INCOME TAX
2013 Actual	\$1,006,827
2014 Actual	\$1,088,668
2015 Actual	\$1,094,125
2016 Actual	\$1,190,627
2017 Actual	\$1,056,031
2018 Actual	\$1,013,098
2019 Actual	\$1,084,678
2020 Projected	\$1,198,197
2021 Budget	\$1,173,060

Income tax is State-shared revenue that is distributed based on population. A history of income tax rates and local government allocations follows:

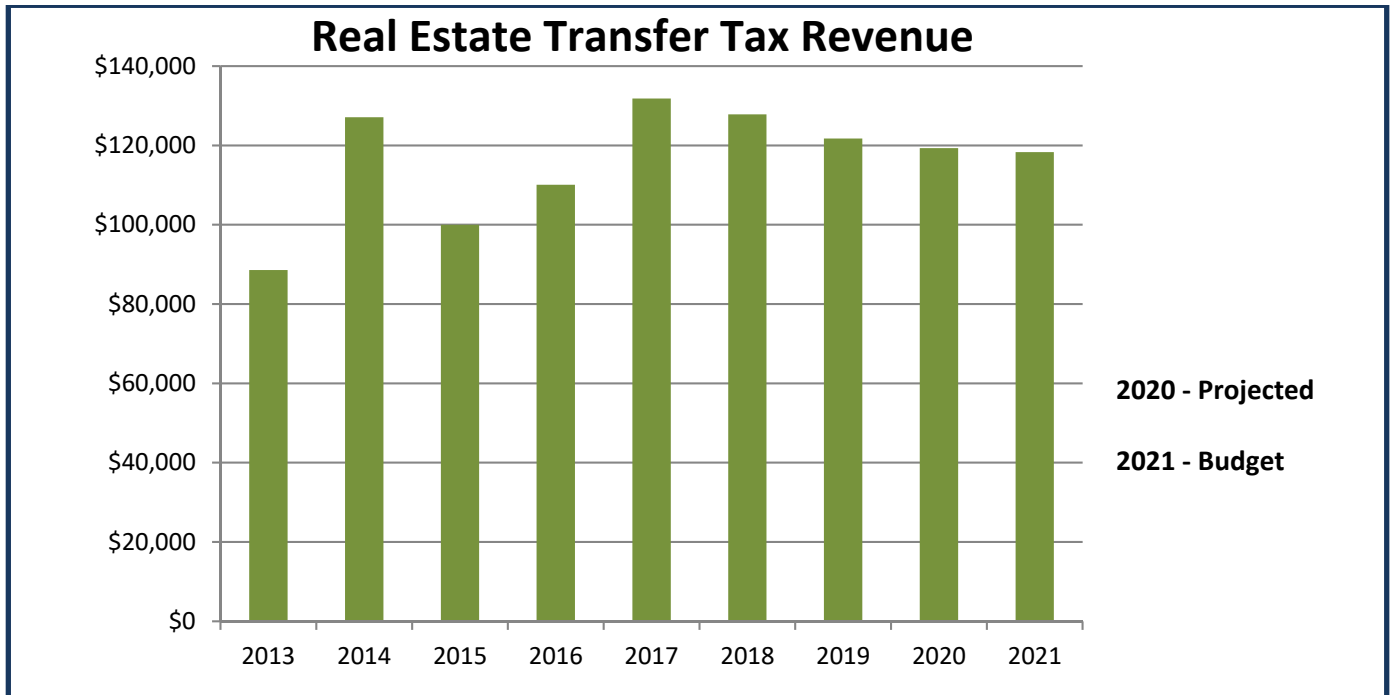
Year	Individual Rate (I)	Corporate Rate (C)	Local Allocation
2011-2014	5.00%	7.00%	16%/C 6.86%
2015-2016	3.75%	5.25%	18%/C 9.14%
2017-2020	4.95%	7.00%	16.06%/C 6.85%

The local allocation has changed to generate an equivalent amount of local government revenue regardless of the income tax rate. Net collections are the total collections less deposits into the refund fund. In FY 2020 State budget kept the reduced holdback of income tax at five percent.

Revenues began to increase in FY 2013 partly due to an improvement in the economy and the labor market. The FY 2017 actual amount is lower primarily due to a decline in corporate income tax receipts possibly resulting from a change in federal tax policy. The FY 2019 actuals were up due to the 10% reduction imposed by the state being reduced to 5%. The FY 2020 projected amounts are high partially due to one-time amnesty payments received by the state. The FY 2021 budgeted amount anticipates an increase assuming 95% of the local allocation is distributed. In future years this revenue may fluctuate due to a progressive tax being proposed to legislation.

Trends & Projections

Real Estate Transfer Tax

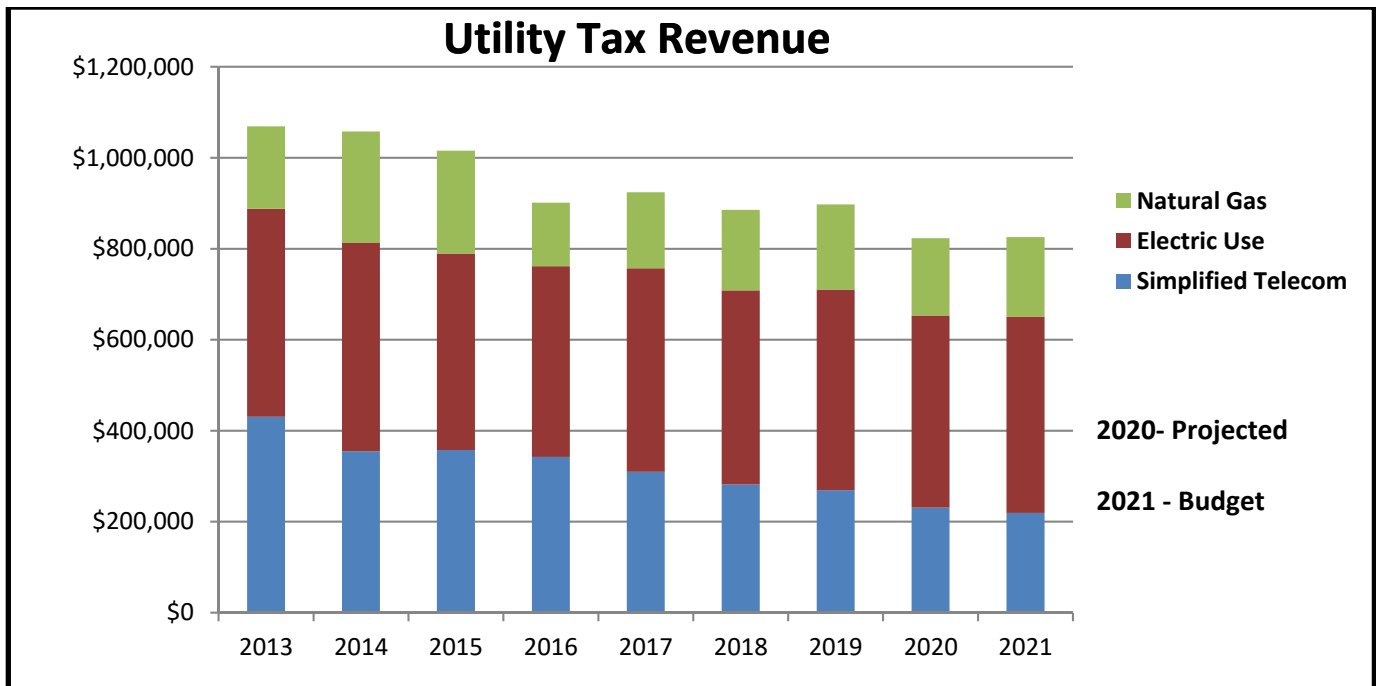


YEAR	REAL ESTATE TRANSFER TAX
2013 Actual	\$88,594
2014 Actual	\$127,103
2015 Actual	\$99,996
2016 Actual	\$110,084
2017 Actual	\$131,836
2018 Actual	\$127,827
2019 Actual	\$121,728
2020 Projected	\$119,338
2021 Budget	\$118,295

The Village's real estate transfer tax is \$1.00 per \$1,000 in property value on residential property and is paid by the seller of the property. Revenues are affected by the value of real estate and the volume of real estate transactions. Transfer Tax revenue was lower through 2012 due to the downturn in the housing market and a decrease in home values. Revenues picked up beginning in Fiscal Year 2013 as the Village experienced a higher volume of home sales. In Fiscal Year 2021 the budgeted amount assumes a slight decline in activity. A general increase would be expected in this revenue source as home values rise.

Trends & Projections

Utility Taxes



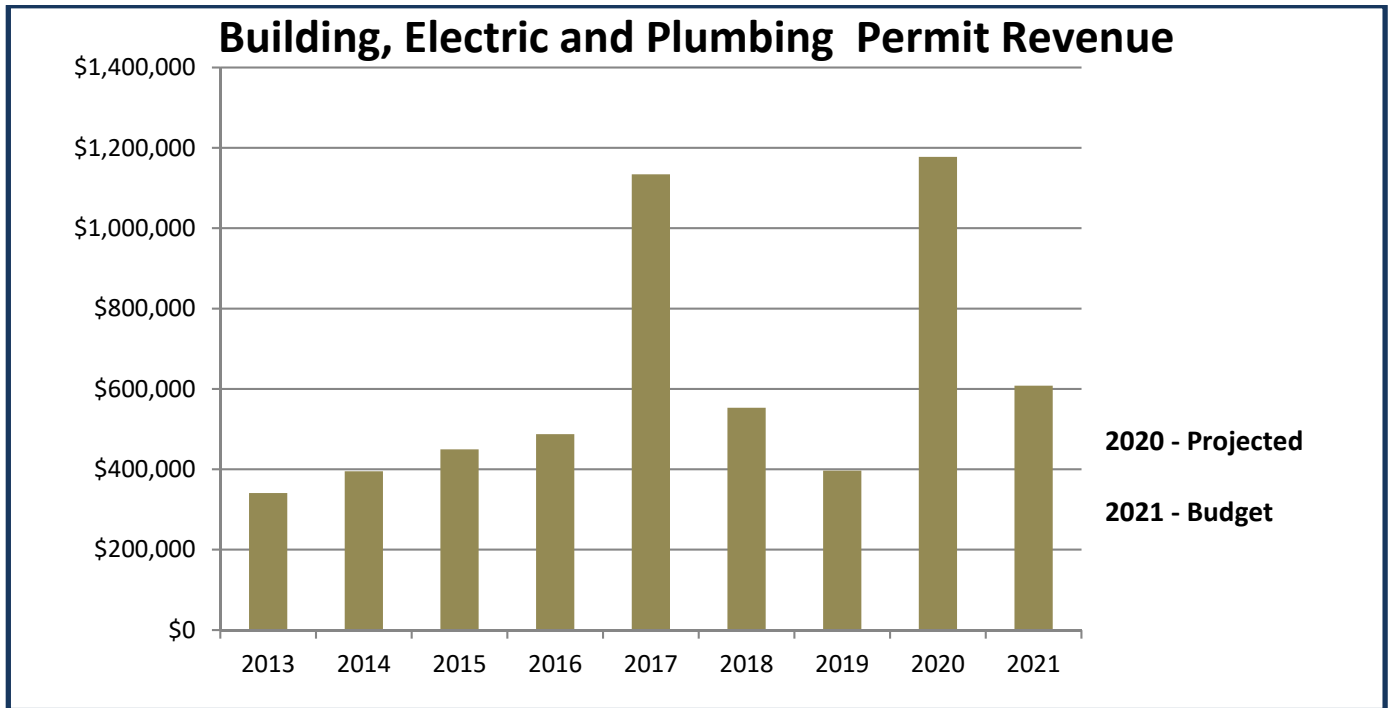
	ELECTRIC USE	NATURAL GAS	TELECOM
2013 Actual	\$457,422	\$180,999	\$430,716
2014 Actual	\$458,072	\$245,036	\$354,715
2015 Actual	\$432,000	\$225,968	\$357,535
2016 Actual	\$419,329	\$139,689	\$342,467
2017 Actual	\$447,592	\$166,930	\$309,679
2018 Actual	\$426,868	\$176,902	\$281,834
2019 Actual	\$441,078	\$186,938	\$269,441
2020 Projected	\$422,442	\$170,000	\$230,893
2021 Budget	\$431,462	\$175,000	\$219,348

Utility taxes include the natural gas tax, electric use tax and Simplified Telecommunications Tax. The Natural Gas Utility Tax rate is 5% of the amount billed. Revenues are affected by weather, gas prices, and vacancies. Natural gas and electric use tax revenues have been inconsistent because they are affected by weather and consumption. Revenues were down in Fiscal Years 2016 and 2018 and projected for FY 2020 due to mild winter weather conditions. Higher natural gas revenue was realized in Fiscal Year 2019 because of extremely cold temperatures during the winter. The Electric Utility Tax varies based on the amount of kilowatt hours (kwh) used and is also dependent on weather conditions throughout the year. Electric Tax rates were increased to the maximum amount per kwh allowed by Illinois Compiled Statutes effective June 1, 2010. Average weather conditions are assumed for the FY 2021 budgeted amounts. Future electric and gas revenues will be impacted by weather and consumption.

The Village's tax rate for the Simplified Telecommunications Tax is 6%. The tax is collected by the State of Illinois and remitted to the Village monthly. The Simplified Telecommunications Tax performed reliably until Fiscal Year 2011 during which a decline began likely due to bundling of services and a reduction in land lines. FY 2014 also included a reduction in revenue due to the settlement of a class action lawsuit. This revenue continues to show decreasing collections in FY 2020. We are expecting further reductions in the revenue in FY 2021 and in future years.

Trends & Projections

Building, Electric and Plumbing Permits



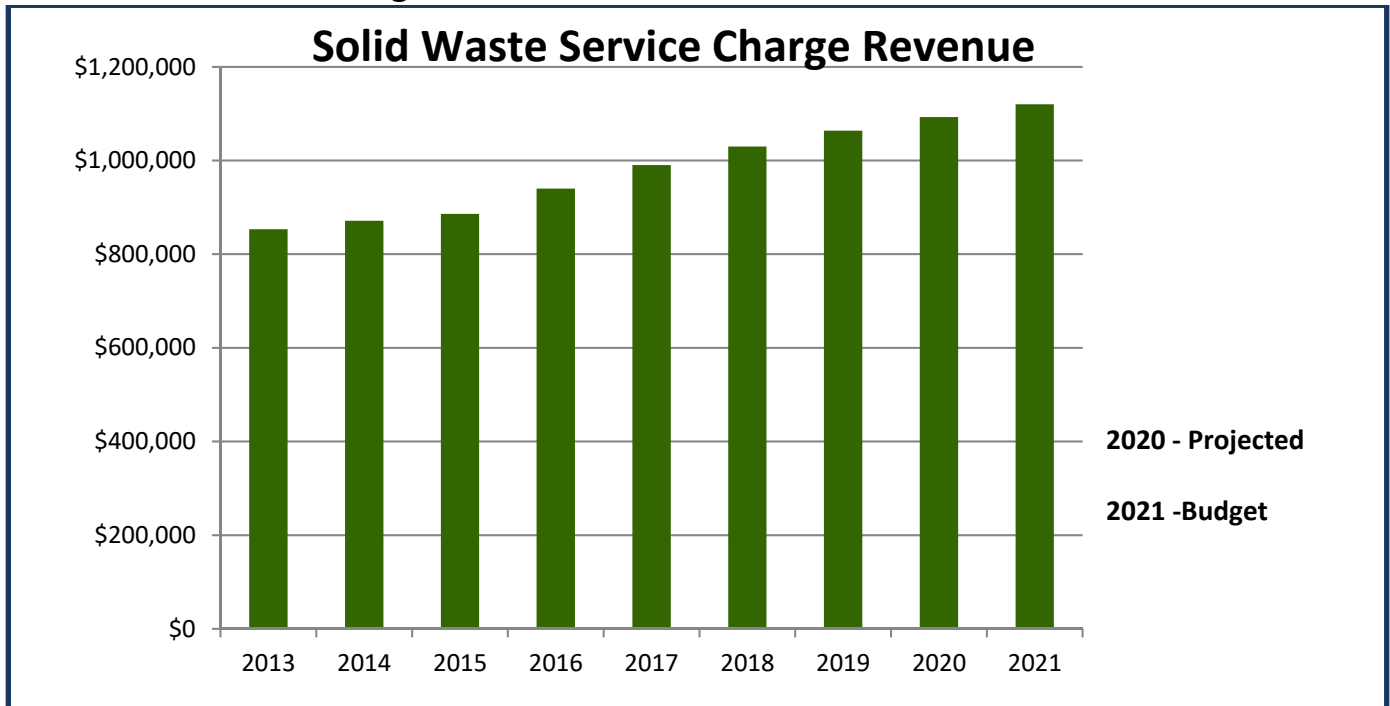
YEAR	PERMITS
2013 Actual	\$341,106
2014 Actual	\$405,421
2015 Actual	\$449,794
2016 Actual	\$487,323
2017 Actual	\$1,133,995
2018 Actual	\$553,275
2019 Actual	\$396,820
2020 Projected	\$1,177,505
2021 Budget	\$608,005

Building permit revenues, including electric and plumbing permit revenues, are directly tied to economic growth, development and the volume and magnitude of residential and commercial improvements within the Village.

Revenues are generally projected based on a four-year average. Fiscal Year 2013 saw the lowest permit revenue year since 2005, partly due to the mild winter and warm spring which allowed homeowners to begin projects in Fiscal Year 2012, rather than wait until the Fiscal Year 2013. Permit activity has continued to increase since 2014. Revenues in Fiscal Year 2017 exceeded projections due to larger scale projects such as the Promenade Townhomes, Concordia University Residence Hall, Community Bank of Oak Park River Forest, Fresh Thyme, and an addition at 1530 Jackson (St. Vincent Ferrer Church). Fiscal year 2020 projections are mainly from the permits issued for construction of the senior care community at Chicago and Harlem (The Sheridan). The Fiscal Year 2021 budget is based on a four-year average and those projects that are expected to begin in the fiscal year. As a result, building activity and reinvestment into the residential and commercial properties in River Forest remains strong.

Trends & Projections

Solid Waste Service Charge Revenue

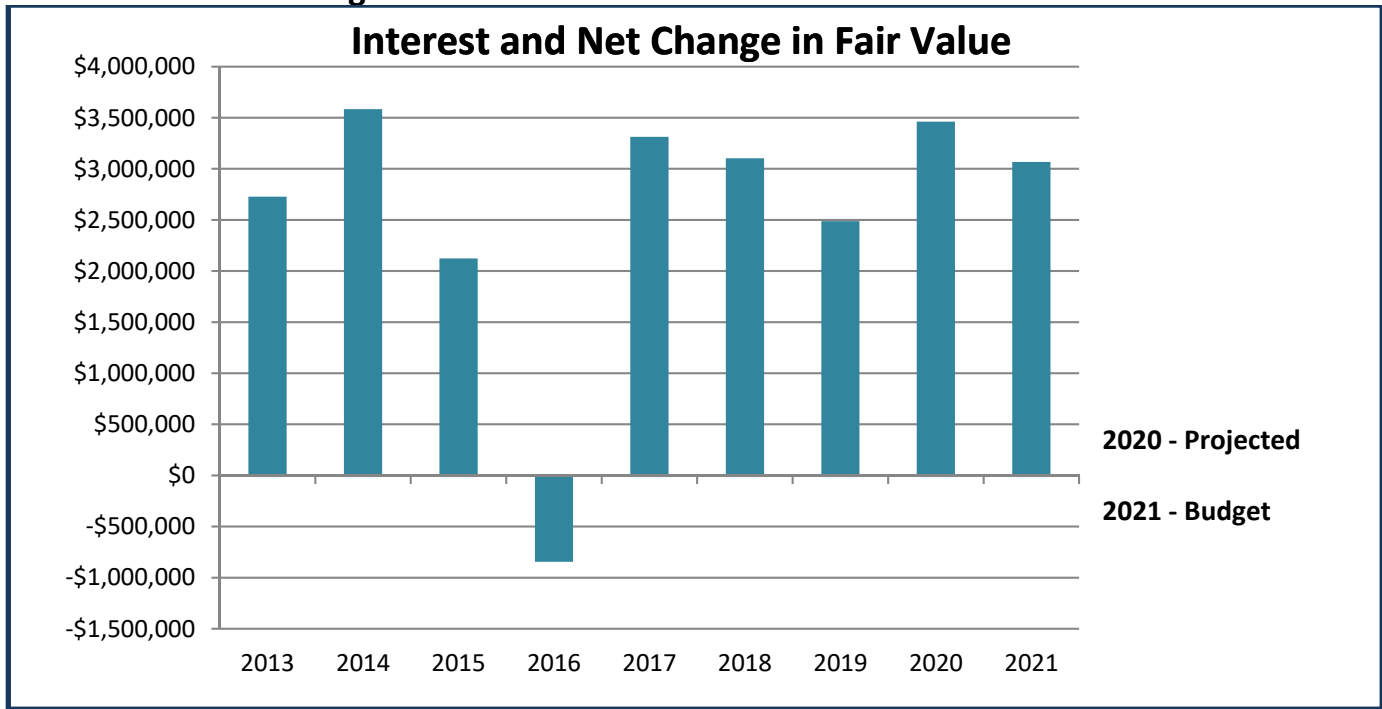


YEAR	SOLID WASTE SERVICE CHARGE
2013 Actual	\$853,230
2014 Actual	\$871,389
2015 Actual	\$886,057
2016 Actual	\$939,936
2017 Actual	\$990,304
2018 Actual	\$1,029,779
2019 Actual	\$1,063,818
2020 Projected	\$1,092,873
2021 Budget	\$1,120,195

Solid waste service charges are billed on a bi-monthly basis and are included with the resident's Water and Sewer bill. Beginning in 2010, 100% of the cost of refuse service is passed on to the customer. The Village's solid waste service is provided by Roy Strom Company and through 2014 on May 1st of each year, the contract was adjusted by the Consumer Price Index (CPI) of the previous 12 months. The contract for the period beginning May 1, 2015 was approved in April of 2015 and includes a 4% increase in May of 2015 and 2016, a 3.25% increase in May of 2017, a 2.75% increase in May of 2018, a 2.50% increase in May of 2019. In May of 2020 the increase will be 2.50%. Future increases will be based on approved contract rates.

Trends & Projections

Interest and Net Change in Fair Value

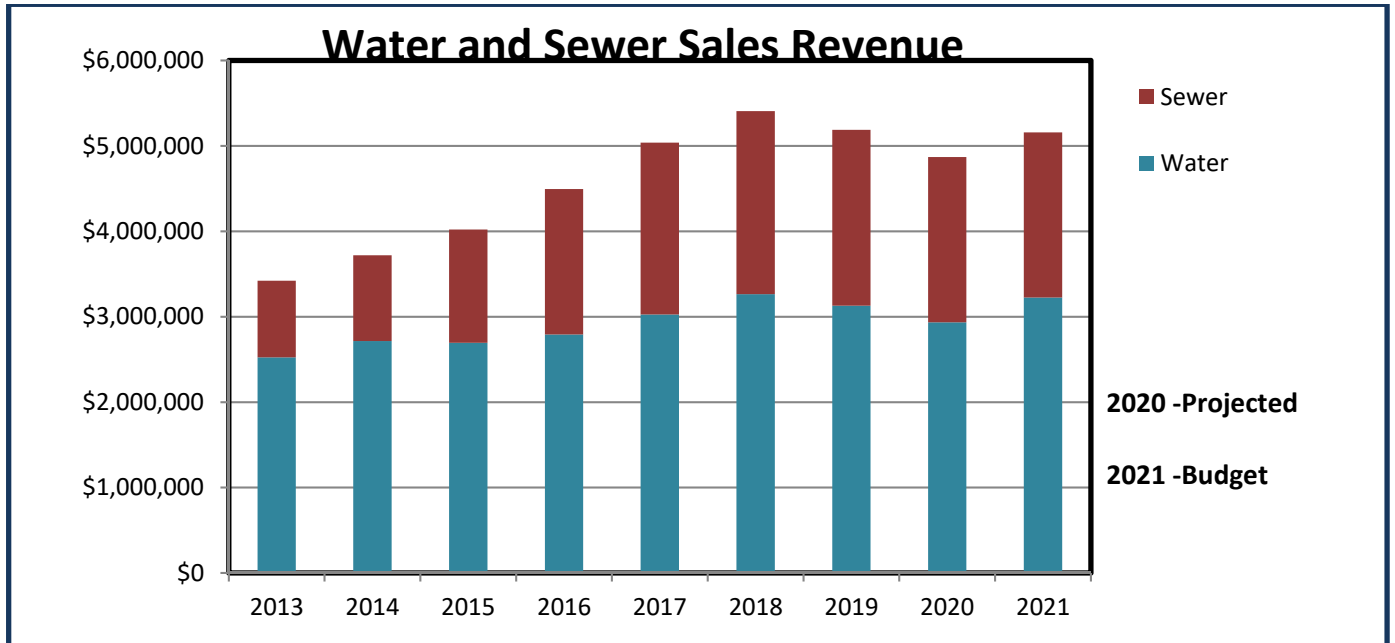


YEAR	INTEREST	NET CHANGE IN FAIR VALUE	TOTAL
2013 Actual	\$775,937	\$1,950,649	\$2,726,586
2014 Actual	\$922,534	\$2,660,926	\$3,583,460
2015 Actual	\$1,239,714	\$872,830	\$2,112,544
2016 Actual	\$941,910	(\$1,787,338)	(\$845,428)
2017 Actual	\$977,437	\$2,335,556	\$3,312,993
2018 Actual	\$1,068,995	\$2,034,548	\$3,103,543
2019 Actual	\$1,076,394	\$1,411,947	\$2,488,341
2020 Projected	\$1,487,094	\$1,975,000	\$3,462,094
2021 Budget	\$1,408,445	\$1,658,463	\$3,066,908

Interest and the Net Change in Fair Value are revenues generated on Village investments. The source of revenue is primarily from the Police and Firefighters Pension Funds. Interest and dividend revenues have remained fairly stable and fluctuate based on the amount invested, current interest rates and dividends paid. Rates are expected to increase slightly in 2021. The net change is primarily impacted by the performance of the equities in the investment portfolio. A loss on equities was experienced in FY 2016. Equity investments are expected to experience gains in FY 2020 and FY 2021. Future revenues assume that the pension funds will earn their actuarial rate of return of 7.00%. Overall, revenues are expected to increase in the future as investable balances and interest rates increase.

Trends & Projections

Water and Sewer



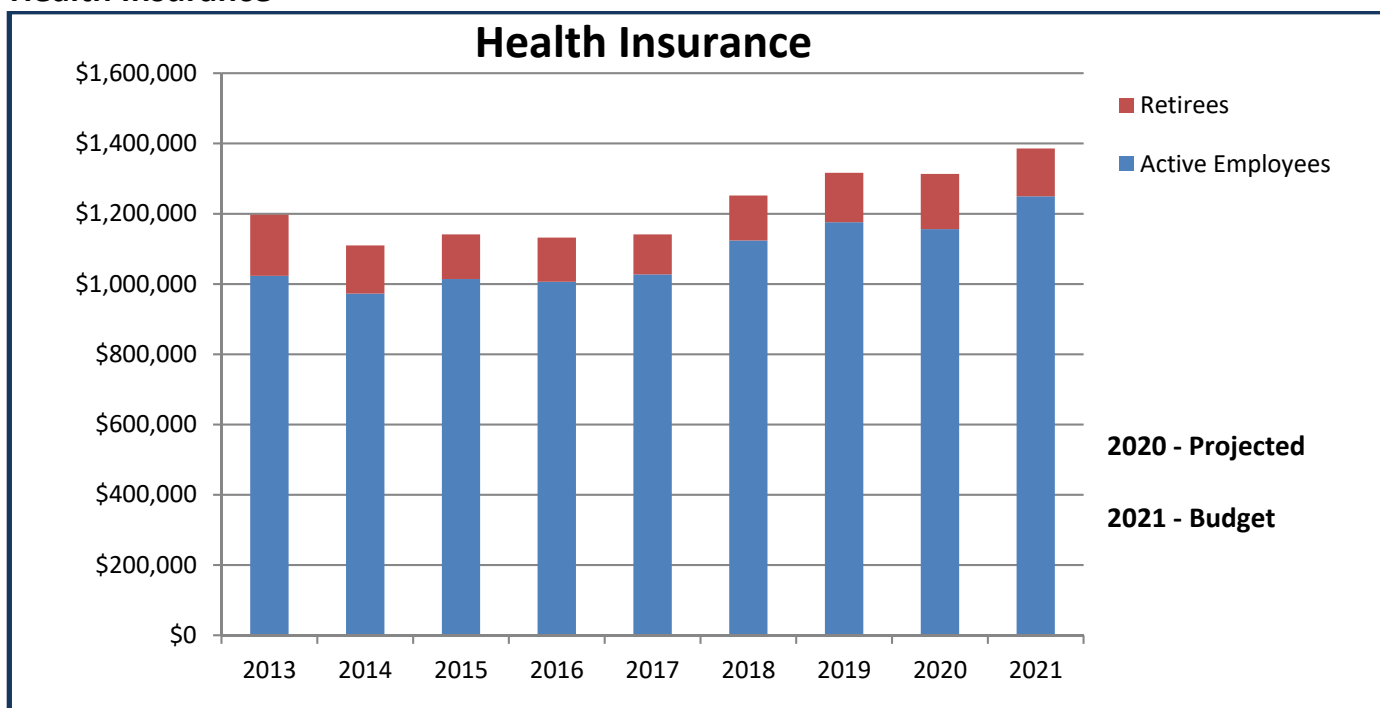
YEAR	WATER	SEWER
2013 Actual	\$2,524,965	\$896,905
2014 Actual	\$2,715,223	\$1,004,183
2015 Actual	\$2,695,101	\$1,326,388
2016 Actual	\$2,779,077	\$1,695,940
2017 Actual	\$3,026,568	\$2,012,890
2018 Actual	\$3,264,414	\$2,142,743
2019 Actual	\$3,129,411	\$2,058,423
2020 Projected	\$2,935,200	\$1,935,600
2021 Budget	\$3,224,702	\$1,934,052

Customers, including residents and businesses, are billed bi-monthly for water and sewer services. Water and sewer revenues are based on the volume of water used. Water rates are developed to recover the cost of providing potable water to users. The Village receives its water from Lake Michigan, directly from the City of Chicago. Revenues are affected by water rates and water consumption. Water consumption is greatly affected by summer weather conditions. Warmer, drier summers are associated with higher consumption. Consumption dropped in FY 2016 due to weather conditions and possibly conservation measures. The Village experienced warmer, drier weather during FY 2017 and FY 2018 compared to the prior year resulting in an increase in consumption. Weather conditions and continued conservation measures reduced consumption again in FY 2019 and is projected for FY 2020. In the FY 2021 Budget and future years a five-year overall average is used.

The Village's Water and Sewer rates were reviewed by a consultant in FY 2016 to determine whether or not the planned water and sewer rates were sufficient to cover operating costs plus required capital improvements for the next five years. The consultant determined that rates were sufficient. The Village purchases water from the City of Chicago. The Village water rates are adjusted based on operating needs and to offset any increases from the City of Chicago. City of Chicago increases may occur on June 1 of each year for the increase in the CPI or 5%, whichever is lower. There was no increase in CY 2016. The City increased rates 1.54% effective June 1, 2018, .82% effective June 1, 2019, and has announced a 2.45% increase effective June 1, 2020. In Fiscal Years 2015 through 2017, the sewer rate was increased to fund the Northside Stormwater Management Project (NSMP). This project created a new separate stormwater line on the north side of the Village. The FY 2021 Budget has no increase in rates to cover operating expenses. In FY 2022 no operating rate increase is anticipated either. The water rate will be increased 1.00% effective June 1, 2020 to offset the increase in the cost of water from the City.

Trends & Projections

Health Insurance



YEAR	RETIREES	ACTIVE EMPLOYEES
2013 Actual	\$173,939	\$1,023,300
2014 Actual	\$136,909	\$972,909
2015 Actual	\$127,111	\$1,014,093
2016 Actual	\$125,288	\$1,006,538
2017 Actual	\$113,597	\$1,027,452
2018 Actual	\$127,971	\$1,124,009
2019 Actual	\$140,442	\$1,175,999
2020 Projected	\$156,833	\$1,156,471
2021 Budget	\$136,337	\$1,249,712

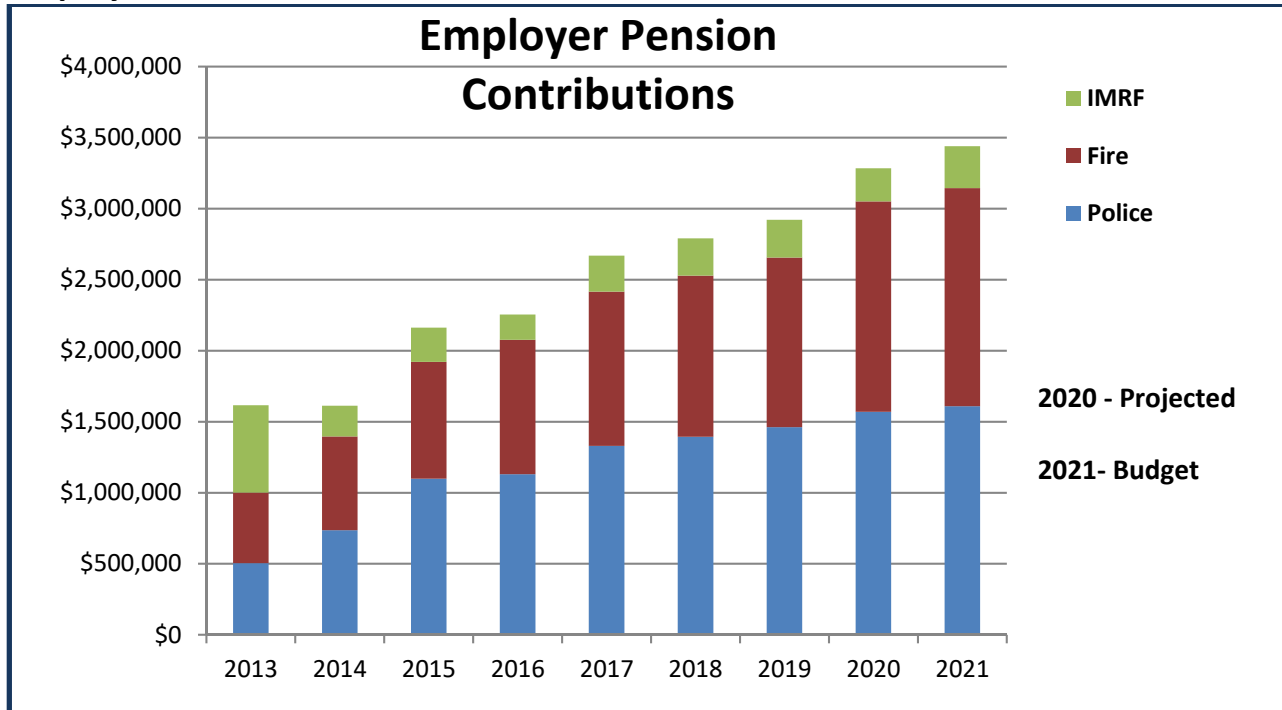
The Village provides health and dental insurance to employees through the Intergovernmental Personnel Benefit Cooperative (IPBC). The Village pays 85% for the HMO and 90% of the PPO HDHP premium as well as single dental coverage. Employees are responsible for paying for 15% of the HMO and 10% of the PPO HDHP for health insurance plus the dental premium for spouses and dependents.

Retirees meeting certain length of service and hire or retirement date requirements are eligible to remain on the Village's insurance plan and receive a 1/3 subsidy to offset the cost of the premium through age 65. Medicare-eligible retirees meeting length of service and hire or retirement date requirements may move to a fully-insured supplemental Medicare Plan to continue to receive the 1/3 subsidy. While non-union retirees remain eligible for this subsidy, the program has been phased out for all existing non-union employees, firefighters and police employees with 15 years of service or fewer.

As a member of IPBC, the Village avoids large fluctuations and volatility in future insurance expenses and continues to beat industry trends for insurance premiums. The Fiscal Year 2021 Budget includes small increases for all plans: 1.1% for HMO, 2.2% for PPO and a 1.11% for dental premiums.

Trends & Projections

Employer Pensions Contributions



YEAR	IMRF	FIRE	POLICE
2013 Actual	\$615,711	\$496,178	\$504,437
2014 Actual	\$216,543	\$660,354	\$736,048
2015 Actual	\$240,586	\$822,631	\$1,098,682
2016 Actual	\$244,255	\$946,756	\$1,130,516
2017 Actual	\$252,958	\$1,086,300	\$1,329,644
2018 Actual	\$262,860	\$1,133,699	\$1,394,597
2019 Actual	\$265,919	\$1,193,797	\$1,462,304
2020 Projected	\$233,477	\$1,481,249	\$1,569,520
2021 Budget	\$294,892	\$1,535,040	\$1,609,434

The Village funds three pensions including the Police Pension, the Firefighters' Pension and the Illinois Municipal Retirement Fund (IMRF). The IMRF plan covers all full-time and eligible part-time (1,000 annual hours or more) non-sworn municipal employees. The Village contributes for 31 employees in IMRF, 20 in the Firefighters Pension Plan and 28 in the Police Pension Plan.

Fire and Police pension expenses increased through 2011 due to pension benefit enhancements enacted by the State of Illinois General Assembly as well as poor investment performance. Changes in State law impacted the 2012 Budget as the actuarial funding requirement was extended from 100% by 2033 to 90% by 2040. The FY 2013 IMRF expense was significantly higher than average as the Village elected to pay off an Early Retirement Incentive in advance, thereby saving more than \$140,000 in interest expenses. The FY 2014 Fire and Police contributions increased significantly due to changes in the mortality table to more accurately reflect expected life spans. In FY 2014 Pension Funding Policies were approved by the Village and both pension boards. The recommendation included a five-year transition plan to bring the employer contributions up to the Pension Funding Policy level in five years ending in FY 2019. During FY 2018 the policies were reviewed and changed to use the same actuarial assumptions for both the Police and Fire Pension Funds. The FY 2021 Budget includes the estimated actuarial required contributions based on the revised policies and the most recent actuarial results.

Long-Term Financial Planning

The Village is committed to long-term financial planning to ensure a stable and sustainable operation. As part of the annual budget process the Village Board meets to set long-term goals for the Village. In addition, a five-year Capital Improvement Program is developed and the Capital Equipment Replacement Fund is reviewed. Based on the established goals, and capital and operating needs, three-year financial projections for the major operating funds are prepared. The purpose of these long-term financial plans is to provide a tool for long-term decision making and a basis for the review of service levels, fund balances and revenue sources. It allows the board to proactively address future financial challenges, identify areas of concern, and understand the long-term effects of current decisions.

Capital Improvement Plan

The Village develops a five-year Capital Improvement Program annually. The program provides for building and infrastructure improvements, as well as the replacement of vehicles and equipment valued at over \$10,000. These projects are funded in the General, Motor Fuel Tax, Water and Sewer, Capital Equipment Replacement, Infrastructure Improvement Bond and the Capital Improvement Funds. Village infrastructure is evaluated and rated annually. A formal Street Improvement Plan is prepared based on the condition of pavement surfaces throughout the Village. These projects are budgeted when necessary and as funds are available. The Village seeks grant funding when available and also joint project funding with adjacent municipalities when appropriate.

The Village uses a Capital Equipment Replacement Fund to fund vehicle and equipment purchases. The General and Water and Sewer Funds contribute annually to the fund. The contribution is determined by taking the expected replacement cost of each piece of equipment or vehicle and dividing it by its useful life. The Capital Equipment Replacement Fund balance is evaluated annually to determine whether or not the funds on hand are sufficient to fund future planned purchases. The amount required in the current year to fund the future purchase of each piece of equipment and vehicle based on the expected replacement cost and planned replacement date is calculated and compared to the amount of available funds. Currently the General Fund items are funded at 111.06% and the Water and Sewer Fund items are funded at 29.6%. Overall, the Capital Equipment Replacement Fund is 99.89% funded.

The Village utilizes the Motor Fuel Tax and Infrastructure Improvement Bond Funds to finance improvements to Village roads. The State Motor Fuel Tax is the revenue source for the Motor Fuel Tax Fund and is fairly consistent. Improvements, street patching and salt purchases are budgeted in this fund as monies are available. The Infrastructure Improvement Bond Fund accounts for the proceeds of the General Obligation Limited Tax Bonds, Series 2020 that will also be used for street improvements. The General Fund provides for annual street maintenance costs including crack sealing and sidewalk, curb and gutter replacement. The Capital Improvement Fund provides for improvements to buildings, parking lots, municipal lighting systems, street and alley improvements and information technology and is financed with Automated Traffic Enforcement System fines, parking lot fees and grant revenues when available.

Long-Term Financial Planning

Pension Funding

The Village and Police and Firefighters Pension Funds approved Pension Funding Policies for each fund. The policies stipulate the actuarial assumptions to be used in determining the Village's annual employer contribution to each fund. An actuarial analysis is prepared annually for each fund and the Village is required to contribute the planned amount or the required state minimum, whichever is lower. The Village Finance Committee met with the Police and Firefighter Pension Boards to review the policies and make any changes needed based on actual results and updates to the funding policies. The revised funding policies were approved in May of 2018. The planned contributions which are based on the actuarial required contributions to be included in the Property Tax Levy are as follows:

	Actual FY 2019	Budgeted FY 2020	Budgeted FY 2021	Estimated FY 2022	Estimated FY 2023
Levy Year	2018	2019	2020	2021	2022
Police Pension Fund	\$1,462,304	\$1,584,000	1,609,434	\$1,618,769	\$1,639,697
Fire Pension Fund	\$1,193,797	\$1,464,017	1,535,040	\$1,553,159	\$1,570,088

These contributions are included in the Village's three-year financial plan for the General Fund.

Three-Year Financial Plans

As previously mentioned, the Village Board meets annually to discuss the long-term strategic plans for the Village. Based on their long-term vision and future revenue and expenditure assumptions the long-term financial plan is prepared for the General, Capital Improvement and Water and Sewer Funds. The Village has approved comprehensive Long-Term Financial Policies that address financial planning, revenues, expenditures, fund balance and reserves, capital improvements and accounting and financial reporting. The policies are listed in the Introduction Section of this document and are considered when preparing the plan.

The plan includes prior year actual results, current year budget and estimated amounts, and the budget and projected amounts for the following three years.

Revenue Assumptions

Financial trends and currently known information are used in preparing the revenue projections. Actual results may vary based on revenue performance, future economic development or future changes in fees or rates. An analysis of significant revenue trends and projections is included in the Budget Summary section of this document. The following revenue assumptions are used:

General Fund

Property Taxes: As a non-home rule community the Village is subject to the State of Illinois' Property Tax Extension Limitation Law. This law limits the increase in the Village property tax levy to the lesser of 5% or the increase in the December to December change in the Consumer Price Index (CPI). The change in the

Long-Term Financial Planning

CPI from December 2018 to December 2019 was 2.3%. This increase is used to calculate the FY 2022 property tax revenue projections. The FY 2023 projection assumes a 2.0% increase.

Garbage Collection Charges: The Village has approved a seven-year agreement with Roy Strom Refuse Removal Service for garbage collection services. The increases for garbage service are based on this agreement and are 2.5% and 2.0% for FY 2021 and 2022, respectively.

Other Revenues:

Revenue Source	% Change
State Income Taxes	2.00%
Real Estate Transfer Fees	3.00%
PPRT/Use Tax	2.00%
General/NHR Sales Taxes	2.00%
Communications Tax	-2.00%

Revenue Source	% Change
Restaurant Tax	2.00%
Utility Taxes	0.00%
Building Permits	0.00%
Other Revenues	0.00%

Capital Improvement Fund

Revenues in the Capital Improvement Fund include parking lot fees and automated traffic enforcement system fines. 25% of revenue from parking fees are allocated to this fund. Sufficient funds have been accumulated in this fund to pay for future commuter parking lot improvements. The FY 2021 Budget anticipates a slight increase in automated traffic enforcement system fines based on a four-year average. They are expected to decline in Fiscal Years 2022 and 2023. The projection assumes that fines will decline as violators become aware of the cameras.

Water and Sewer Fund

The Water and Sewer Rate Plan was updated in FY 2017. The updated plan was developed after the completion of a large sewer infrastructure improvement project, the Northside Stormwater Management Project (NSMP). This project was not anticipated in the previous study. The project involved installing a separate storm sewer system on the north side of town. The existing combined sewer is now being used as the sanitary sewer. The Village financed the project with fund reserves, a local bank loan and an Illinois Environmental Protection Agency loan. Sewer rates were increased \$0.75 per 100 cubic feet on 05/01/2014, \$0.90 on 05/01/2015 and \$0.44 on 05/01/2016 to cover the debt service and other expenses associated with the project. The water and sewer rate analysis included higher capital allocations for sewer relining, water main replacements and sewer point repairs annually and the debt associated with the NSMP.

The Village purchases water from the City of Chicago. Water rate increases are passed on to customers when an increase is approved by the City. The City of Chicago code currently authorizes an annual increase on June 1 of 5% or the increase in the CPI, whichever is lower. The City increased rates by .82% effective June 1, 2019 and announced another increase of 2.45% effective June 1, 2020 based on the current CPI. The FY 2021 budget includes a \$0.11 water rate increase on June 1, 2020 to cover this Chicago rate increase. Projections assume a 1.03% and 1.02% water rate increase on June 1 of 2021 and 2022, respectively to cover an estimated annual 2% increase in the cost of water by the City of Chicago. An

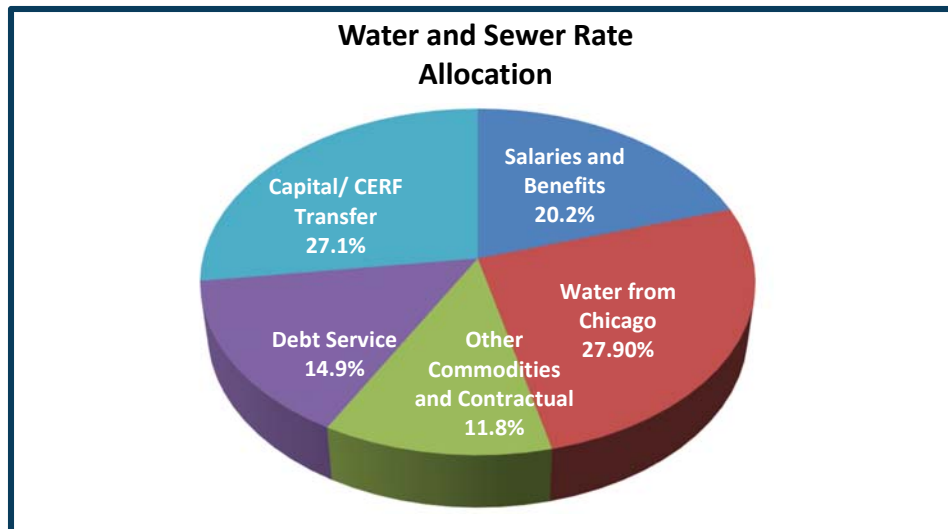
Long-Term Financial Planning

operating rate increase is not anticipated for the current budget and going forward in either FY 2022 or 2023. The annual debt expense includes the IEPA principal and interest payments.

Water and sewer revenues are also affected by water consumption. Water consumption was lower through FY 2016 due to weather conditions, conservation measures and perhaps also newer appliances and fixtures that use less water. Consumption continued to decrease in FY 2020. The revenue projections assume average water consumption, which is about 7.2% lower than FY 2019 usage.

Actual and Planned Water and Sewer Rates

	06/01/2019	06/01/2020	06/01/2021	06/01/2022
Reason for Increase	Current	Chicago Water Rate	Chicago Water Rate	Chicago Water Rate
Water Rate	\$6.66	\$6.77	\$6.84	\$6.91
% Increase		1.65%	1.03%	1.02%
Sewer Rate	\$4.39	\$4.39	\$4.39	\$4.39
% Increase		0.00%	0.00%	0.00%
Total Rate	\$11.05	\$11.16	\$11.23	\$11.30
Total % Increase		1.00%	0.63%	0.62%



Expenditure Assumptions

Salaries

Village employees are covered by four labor contracts:

Employee Group	Organization
Police Officers and Sergeants	Fraternal Order of Police
Firefighters	International Association of Firefighters
Public Works Employees	International Union of Operating Engineers, Local 150
Fire Lieutenants	Memo of Understanding with Fire Lieutenants

Long-Term Financial Planning

All other employees are not covered by a contract. All of the Village's labor contracts expired April 30, 2019. The Village and the International Union of Operating Engineers, Local 150 negotiated a new contract that was ratified in February of 2020. This contract expires April 30, 2022. All other labor contracts are still being negotiated. Future salary increases for all employees are estimated at 2.00%.

Other

Account	% Change	Account	% Change
Employee Benefits		Contractual	
FICA - % of Payroll	6.20%	IRMA Liability Insurance	4.00%
Medicare - % of Payroll	1.45%	Other Contractual	2.00%
IMRF - % of Payroll	10.94%	Commodities	2.00%
Health Insurance	4 - 5.00%	Transfer to CERF	2.00%
Health Insurance Retirees	4 - 5.00%		
Police/Fire Pension Contributions	Per Plan		
Other Benefits	2.00%		

Capital Improvements

The projected amounts for capital improvements are taken from the Capital Improvement Program. The complete Capital Improvement Program is included in this document.

Projected Results

General Fund

The General Fund projections show a deficit in Fiscal Years 2021, 2022 and 2023. The Village will continue to monitor and adjust revenues and expenditures to ensure that a balanced budget is presented each year. The Fiscal Year 2021 deficit is due to \$430,800 in one-time expenditures intended to be funded via reserves including the implementation of the Comprehensive Plan and one-time equipment purchases for Public Works. The General Fund balance exceeds the required 25% through FY 2022.

Capital Improvement Fund

It is estimated that the Capital Improvement Fund will have a fund balance of \$667,051 at the end of Fiscal Year 2023. Of this amount, \$320,526 will be reserved for municipal parking lot improvements. The remainder of the fund balance may be used for other capital improvements.

Water and Sewer Fund

The Water and Sewer Fund projections results show a decrease in cash reserves in FY 2021. FY 2021 includes the initial project management for the planning and implementation of an Automated Metering Infrastructure (AMI) project included in the five-year Capital Improvement Plan. There will need to be additional funding for this project. The Village will look to fund this project through grant opportunities, the issuance of bonds or through other sources of revenue and will need to get board approval for the funding. The Projections reflect those proceeds. The Water and Sewer Rate Study confirmed that the planned water and sewer rates provide adequate cash reserves to cover future operating and expected

Long-Term Financial Planning

capital expenses. The rate study recommended the Village maintain an operating reserve of 25% of operating expenses in addition to the capital reserve. The capital reserve was depleted in FY 2016 due to NSMP Phase 0 and I expenses. We are beginning to see growth in the capital reserve balances while still maintaining operating reserves above our benchmarks.

Village of River Forest
General Fund Three Year Projections
Fiscal Years 2021-2023

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated	FY 2021 Budget	FY 2022 Projected	FY 2023 Projected
REVENUES						
Property Taxes	6,425,943	6,482,433	6,580,865	6,702,507	6,856,665	6,993,798
Personal Prop Replcmt Tax	138,628	141,187	176,000	177,760	181,315	184,942
Restaurant Tax	164,490	169,384	164,877	164,877	168,175	171,538
General Sales Taxes	1,871,397	1,910,630	1,828,772	1,870,834	1,908,251	1,946,416
Use Tax	339,663	354,152	365,214	396,606	404,538	412,629
Non-Home Rule Sales Tax	846,725	873,027	836,863	845,232	862,137	879,379
State Income Taxes	1,084,678	1,125,579	1,198,197	1,173,060	1,196,521	1,220,452
Real Estate Transfer Taxes	121,728	119,369	119,338	118,295	121,844	125,499
Communication Taxes	269,441	260,514	230,893	219,348	214,961	210,662
Utility Taxes	628,016	609,430	592,442	606,462	606,462	606,462
Cannabis Excise Taxes	-	-	-	4,500	4,500	4,500
Sub-Total	11,890,709	12,045,705	12,093,461	12,279,481	12,525,369	12,756,277
Other Intergovernmental Revenues	21,159	38,531	26,180	47,861	47,861	47,861
Building Permits	319,739	999,740	1,045,555	517,525	517,525	517,525
Other License/ Permits	734,197	738,150	774,290	751,330	751,330	751,330
Garbage Collection Charges	1,063,818	1,093,840	1,092,873	1,120,195	1,142,599	1,165,451
Other Charges for Services	695,161	757,721	721,058	786,605	787,988	789,398
Fines/Forfeits	292,584	269,707	294,453	276,539	277,360	278,198
Interest	141,166	115,550	178,150	136,712	139,446	142,235
Miscellaneous	389,704	240,852	319,001	227,945	230,299	232,700
IRMA Surplus	(199,131)	150,000	62,000	200,000	200,000	200,000
Sub-Total	3,458,397	4,404,091	4,513,560	4,064,712	4,094,408	4,124,698
Total Revenues	15,349,106	16,449,796	16,607,021	16,344,193	16,619,777	16,880,975
EXPENDITURES						
Administration	1,660,735	1,531,807	1,540,357	1,581,114	1,532,689	1,569,958
E-911	347,499	454,984	346,183	167,976	171,336	174,762
Boards & Commissions	122,456	47,272	57,265	49,464	50,453	51,462
Building and Development	435,607	474,119	479,219	504,047	515,559	526,541
Legal	206,534	172,000	178,233	162,000	165,240	168,545
Police Department	5,823,603	6,218,496	6,015,208	6,452,868	6,564,147	6,696,710
Fire Department	4,214,306	4,386,785	4,520,030	4,637,494	4,720,573	4,807,848
Public Works	1,565,881	1,590,971	1,549,350	1,520,454	1,547,571	1,581,277
Sanitation	1,147,079	1,160,840	1,181,379	1,192,695	1,222,152	1,246,595
Expenditures before CERF Transfer	15,523,700	16,037,274	15,867,224	16,268,112	16,489,720	16,823,698
Transfers-Out to CERF/CIF/TIF	426,547	1,056,795	989,795	500,329	510,309	520,488
Total Expenditures	15,950,247	17,094,069	16,857,019	16,768,441	17,000,029	17,344,186
Results of Operations	(601,141)	(644,273)	(249,998)	(424,248)	(380,251)	(463,211)
Est Available Fund Balances						
Beginning of year	6,163,752	5,562,611	5,562,611	5,312,613	4,888,365	4,508,114
End of year	5,562,611	4,918,338	5,312,613	4,888,365	4,508,114	4,044,903
Percentage of Subsequent Year's Budgeted Expenditures	32.54%	29.33%	31.68%	28.76%	25.99%	23.32%
Target Fund Balance						
(25% of subsequent year budgeted exp.)	4,273,517	4,192,110	4,192,110	4,250,007	4,336,048	4,422,767
Excess (Deficiency)	1,289,093	726,228	1,120,503	638,358	172,067	(377,864)

Village of River Forest
Capital Improvement Fund
Three Year Projections 2021-2023

Account Number	Description	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget	FY 2022 Projected	FY 2023 Projected
14	Capital Improvement Fund						
14-00-00-43-3200	Metra Daily Parking Fees	15,216	17,280	15,037	15,100	15,100	15,100
14-00-00-43-3220	Parking Lot Permit Fees	28,616	32,610	36,429	43,236	43,236	43,236
	Charges for Services	43,832	49,890	51,466	58,336	58,336	58,336
14-00-00-44-4240	Automated Traffic Enf Fines	800,082	835,875	1,014,638	892,569	892,569	892,569
	Fines & Forfeits	800,082	835,875	1,014,638	892,569	892,569	892,569
14-00-00-45-5100	Interest	41,308	32,192	38,310	33,880	25,000	25,000
14-00-00-45-5200	Net Change in Fair Value	4,672	-	-	-	-	-
	Interest	45,981	32,192	38,310	33,880	25,000	25,000
14-00-00-46-6527	Grants	75,000.00	-	-	-	-	-
	Grants & Contributions	75,000.00	-	-	-	-	-
	Revenue	964,895	917,957	1,104,414	984,785	975,905	975,905
14-00-00-53-4290	License Fees	12,000	12,000	12,000	12,000	12,000	12,000
	Contractual Services	12,000	12,000	12,000	12,000	12,000	12,000
14-00-00-55-0500	Building Improvements	370,082	62,260	55,406	60,160	55,000	32,000
14-00-00-55-0700	Property Purchase	-	400,000	361,616	-	-	-
14-00-00-55-1205	Streetscape Improvements	21,817	320,500	257,620	298,380	61,470	-
14-00-00-55-1210	Parking Lot Improvements	34,250	75,000	59,150	-	150,000	85,000
14-00-00-55-1250	Alley Improvements	234,300	960,810	938,980	300,000	250,000	250,000
14-00-00-55-8610	Furniture & Equipment	7,650	34,380	34,380	17,190	-	-
14-00-00-55-8620	Information Tech Equipment	130,004	392,170	355,000	888,600	543,000	313,000
	Capital Outlay	798,104	2,245,120	2,062,152	1,564,330	1,059,470	680,000
	Expense	810,104	2,257,120	2,074,152	1,576,330	1,071,470	692,000
14	Capital Improvement Fund	154,791	(1,339,163)	(969,738)	(591,545)	(95,565)	283,905
Beginning Fund Balance		1,885,203	2,039,994	2,039,994	1,070,256	478,711	383,146
Ending Fund Balance		2,039,994	700,831	1,070,256	478,711	383,146	667,051
Committed for Parking Lot Improvements		749,818	324,708	380,518	438,854	347,190	320,526
Committed for Other Capital Improvements		1,290,176	376,123	689,738	39,857	35,956	346,525

**Village of River Forest
Water and Sewer Fund
Three Year Projections 2021-2023**

Account Number	Description	2019 Actual	2020 Budget	2020 Projected	2021 Budget	% Chg	2022 Projected	% Chg	2023 Projected
02	Water & Sewer Fund								
02-00-00-42-2360	Permit Fees	17,150	17,480	20,020	18,820	0.00%	18,820	0.00%	18,820
	Licenses & Permits	17,150	17,480	20,020	18,820		18,820		18,820
02-00-00-43-3100	Water Sales	3,129,411	3,198,881	2,935,200	3,224,702	Rate	3,258,044	Rate	3,291,387
02-00-00-43-3150	Sewer Sales	2,058,423	2,075,695	1,935,600	1,934,052		1,934,052		1,934,052
02-00-00-43-3160	Penalties on Water	28,025	29,010	30,939	31,867		28,557		28,740
02-00-00-43-3515	NSF Fees	125	200	200	200		200		200
	Charges for Services	5,215,984	5,303,786	4,901,939	5,190,821		5,220,853		5,254,379
02-00-00-45-5100	Interest	27,583	18,989	37,340	27,935		17,394		15,677
02-00-00-45-5200	Net Change in Fair Value Interest	249	-	-	-		-		-
		27,832	18,989	37,340	27,935		17,394		15,677
02-00-00-46-6410	Miscellaneous	9,310	5,000	1,500	5,000		5,000		5,000
02-00-00-46-6417	IRMA Reimbursements	8,306	2,000	-	2,000		2,000		2,000
02-00-00-46-6580	Sale of Meters	10,896	10,000	12,000	10,000	0.00%	10,000	0.00%	10,000
	Miscellaneous	28,512	17,000	13,500	17,000		17,000		17,000
	Bond Proceeds	-	-	-	-		1,600,000		-
	Other Financing Sources	-	-	-	-		1,600,000		-
Revenues		5,289,478	5,357,255	4,972,799	5,254,576		6,874,067		5,305,876
02-60-06-51-0200	Salaries Regular	793,657	807,308	819,181	857,342	2.00%	874,489	2.00%	891,979
02-60-06-51-1500	Specialist Pay	2,100	2,100	2,100	2,100	0.00%	2,100	0.00%	2,100
02-60-06-51-1700	Overtime	5,079	12,000	8,366	12,000	2.00%	12,240	2.00%	12,485
02-60-06-51-1950	Insurance Refusal Reimb	428	620	1,200	1,535	0.00%	1,535	0.00%	1,535
02-60-06-51-3000	Part-Time Salaries	6,186	15,200	12,000	8,000	2.00%	8,160	2.00%	8,323
	Personal Services	807,450	837,228	842,847	880,977		898,524		916,422
02-60-06-52-0100	ICMA Contract	-	1,480	1,480	1,534	0.00%	1,534	0.00%	1,534
02-60-06-52-0320	FICA	48,442	50,952	51,681	53,495	6.20%	55,708	6.20%	56,818
02-60-06-52-0325	Medicare	11,509	12,267	12,439	12,884	1.45%	13,029	1.45%	13,288
02-60-06-52-0330	IMRF	-	75,668	76,755	95,923	10.94%	97,238	10.94%	99,178
02-60-00-52-0375	Fringe Benefits	5,898	5,280	5,234	5,616	2.00%	5,728	2.00%	5,843
02-60-00-52-0381	IMRF Pension Expense	77,743	-	-	-	0.00%	-	0.00%	-
02-60-06-52-0400	Health Insurance	177,525	178,702	157,358	169,635	4.00%	176,420	4.00%	183,477
02-60-06-52-0420	Health Insurance - Retirees	2,897	3,040	3,114	3,191	4.00%	3,319	4.00%	3,451
02-60-06-52-0421	OPEB-Other Post Emp Benefits	4,596	-	-	-	0.00%	-	0.00%	-
02-60-06-52-0425	Life Insurance	468	442	503	442	2.00%	451	2.00%	460
02-60-06-52-0430	VEBA Contributions	13,111	13,673	13,673	14,738	2.00%	15,033	2.00%	15,333
	Benefits	342,189	341,504	322,237	357,458		368,461		379,382
02-60-06-53-0100	Electricity	32,689	38,004	31,841	33,000	2.00%	33,660	2.00%	34,333
02-60-06-53-0200	Communications	6,764	5,460	4,763	5,460	2.00%	5,569	2.00%	5,681
02-60-06-53-0300	Auditing	9,075	9,330	10,749	9,600	2.00%	9,792	2.00%	9,988
02-60-06-53-0380	Consulting Services	4,200	31,000	28,502	84,500	2.00%	46,190	2.00%	47,114
02-60-06-53-0410	IT Support	41,993	64,692	46,988	64,802	2.00%	66,098	2.00%	67,420
02-60-06-53-1300	Inspections	-	1,000	750	1,000	2.00%	1,020	2.00%	1,040
02-60-06-53-1310	JULIE Participation	912	2,345	2,345	2,345	2.00%	2,392	2.00%	2,440
02-60-06-53-2100	Bank Fees	25,281	29,454	30,160	32,870	2.00%	33,527	2.00%	34,198
02-60-06-53-2200	Liability Insurance	38,477	40,021	39,271	40,021	4.00%	41,622	4.00%	43,287
02-60-06-53-2250	IRMA Deductible	18,989	9,500	-	9,500	2.00%	9,690	2.00%	9,884
02-60-06-53-3050	Water System Maintenance	103,599	120,500	77,682	120,500	2.00%	122,910	2.00%	125,368
02-60-06-53-3055	Hydrant Maintenance	3,818	24,000	2,500	25,000	0.00%	25,000	0.00%	26,000
02-60-06-53-3200	Maintenance of Vehicles	14,254	8,000	9,017	8,000	2.00%	8,160	2.00%	8,323
02-60-06-53-3300	Maint of Office Equipment	1,045	1,000	1,600	1,000	2.00%	1,020	2.00%	1,040
02-60-06-53-3600	Maint of Buildings	20,586	25,750	27,014	18,750	2.00%	19,125	2.00%	19,508
02-60-06-53-3620	Maintenance of Streets	15,556	15,000	12,501	15,000	2.00%	15,300	2.00%	15,606
02-60-06-53-3630	Overhead Sewer Program	58,055	59,000	21,302	59,000	0.00%	50,000	0.00%	50,000
02-60-06-53-3640	Sewer/Catch Basin Repair	33,431	50,000	48,097	50,000	0.00%	50,000	0.00%	50,000
02-60-06-53-4100	Training	397	1,150	600	1,150	2.00%	1,173	2.00%	1,196
02-60-06-53-4250	Travel & Meeting	831	3,185	3,150	3,185	2.00%	3,249	2.00%	3,314
02-60-06-53-4300	Dues & Subscriptions	1,191	1,460	2,460	1,460	2.00%	1,489	2.00%	1,519
02-60-06-53-4350	Printing	5,386	5,750	4,145	4,550	2.00%	4,641	2.00%	4,734

Village of River Forest
Water and Sewer Fund
Three Year Projections 2021-2023

Account Number	Description	2019 Actual	2020 Budget	2020 Projected	2021 Budget	% Chg	2022 Projected	% Chg	2023 Projected
02-60-06-53-4400	Medical & Screening	-	700	350	700	2.00%	714	2.00%	728
02-60-06-53-4480	Water Testing	8,026	3,470	2,363	4,280	2.00%	4,366	2.00%	4,453
02-60-06-53-5300	Advertising/Legal Notice	-	500	250	500	2.00%	510	2.00%	520
02-60-06-53-5350	Dumping Fees	15,139	20,000	21,600	20,000	2.00%	20,400	2.00%	20,808
02-60-06-53-5400	Damage Claims	20,648	4,000	10,896	4,000	2.00%	4,080	2.00%	4,162
	Contractual Services	480,342	574,271	440,896	620,173		581,697		592,663
02-60-06-54-0100	Office Supplies	678	500	270	500	2.00%	510	2.00%	520
02-60-06-54-0200	Gas & Oil	11,444	13,094	10,730	10,944	2.00%	11,163	2.00%	11,386
02-60-06-54-0310	Uniforms	985	1,475	551	1,525	2.00%	1,556	2.00%	1,587
02-60-06-54-0500	Vehicle Parts	5,653	8,000	7,194	8,000	2.00%	8,160	2.00%	8,323
02-60-06-54-0600	Operating Supplies	33,670	68,300	59,796	73,700	2.00%	75,174	2.00%	76,677
02-60-06-54-1300	Postage	7,793	9,000	8,654	9,087	2.00%	9,269	2.00%	9,454
02-60-06-54-2200	Water from Chicago	1,602,809	1,642,606	1,566,642	1,602,515	2.45%	1,641,777	2.45%	1,682,000
	Materials & Supplies	1,663,032	1,742,975	1,653,837	1,706,271		1,747,608		1,789,948
02-60-06-56-0070	Series 08B Principal*	-	-	-	-		-		-
02-60-06-56-0071	Series 08B Interest*	4,059	-	-	-		-		-
02-60-06-56-0102	Bank Loan Principal*	-	-	-	-		-		-
02-60-06-56-0103	Bank Loan Interest*	250	-	-	-		-		-
02-60-06-56-0104	IEPA Loan Principal	-	634,690	634,690	648,794		663,211		677,950
02-60-06-56-0105	IEPA Loan Interest	290,674	282,456	282,456	268,352		253,934		239,196
	Debt Service	294,983	917,146	917,146	917,146		917,145		917,146
*2019 Final Year									
02-60-06-57-5013	Transfer to CERF	-	106,986	106,986	112,552	2.00%	114,803	2.00%	117,099
02-60-06-55-0010	Depreciation	356,031	355,000	355,000	355,000		357,000		360,000
02-60-06-55-0050	Loss on Disposal of Assets	-	-	-	-		-		-
	Depreciation/Gain/Loss	356,031	355,000	355,000	355,000		357,000		360,000
Total Operating Expenses including Depreciation		3,944,027	4,875,110	4,638,949	4,949,577		4,985,237		5,072,660
02-60-06-55-0500	Building Improvements	4,640	55,000	55,490	-		20,000		-
02-60-06-55-1150	Sewer System Improvements	173,990	175,000	176,477	175,000		175,000		175,000
02-60-06-55-1300	Water Distribution System	58,298	683,380	353,455	943,000		1,600,000		615,000
02-60-06-55-1400	Meter Replacement Program	16,195	22,000	22,000	7,500		17,000		11,000
02-60-06-55-9100	Street Improvements	70,105	70,000	70,000	70,000		70,000		70,000
	Capital Outlay	323,228	1,005,380	677,422	1,195,500		1,882,000		871,000
Total	Water & Sewer Fund	4,267,255	5,880,490	5,316,371	6,145,077		6,867,237		5,943,660
Total Rev over Total Exp excluding Depreciation (Impact on Cash and Investments)		1,378,254	(168,235)	11,428	(535,501)		363,830		(277,784)
Operating Rev over Operating Exp incl Depreciation (Impact on Net Position)		1,345,451	482,145	333,850	304,999		1,888,829		233,216
Cash and Investments		1,727,982	1,559,747	1,739,410	1,203,909		1,567,739		1,289,955
% of subsequent year's operating expenses		37.25%	31.51%	35.14%	24.15%		30.91%		24.81%
Ending Operating Reserve		1,218,778	1,237,394	1,237,394	1,246,309		1,268,165		1,299,869
Ending Capital Reserve		509,205	322,352	502,015	(42,400)		299,574		(9,914)

Estimated Changes in Fund Balance

	GENERAL	MOTOR FUEL TAX	DEBT SERVICE	CAPITAL EQUIPMENT REPLACMNT	CAPITAL IMPRVMTS	ECONOMIC DEVELOPMT
	1.	4.	4.	2.	2.	2.
Budgeted Revenues	\$ 16,344,193	\$ 500,581	\$ 276,123	\$ 718,681	\$ 984,785	\$ -
Budgeted Expenditures						
Excluding Depreciation	16,768,441	711,936	267,681	646,324	1,576,330	50,000
Excess of Rev over Exp						
Excluding Depreciation	(424,248)	(211,355)	8,442	72,357	(591,545)	(50,000)
Estimated Fund Balance/Net Position-Unassgnd/Unrstctd April 30, 2020	5,312,613	581,904	223,196	3,748,368	1,070,256	51,689
Estimated Fund Balance/Net Position-Unassgnd/Unrstctd April 30, 2021	4,888,365	370,549	231,638	3,820,725	478,711	1,689

1. The General Fund unassigned fund balance, plus the amount restricted for working cash, should be maintained at a minimum of 25% of the General Fund total budgeted annual expenditures in the most recently approved annual budget. This General Fund reserve is expected to exceed this requirement as of April 30, 2021 and be at 28.76% of the subsequent years' budgeted expenditures.

2. No minimum assigned fund balance has been established for the Capital Equipment Replacement, Capital Improvement and Infrastructure Improvement Bond Funds but the funds will only expend the amount available from the combination of the assigned fund balance, revenues or transfers. The maximum fund balance allowed in the Capital Equipment and Replacement Fund is equal to 3% of the equalized assessed value of the taxable real property located in the corporate boundaries of the Village (ILCS 5/8-2-9.5).

Increases or Decreases exceeding 10%:

The fund balance in the General Fund, a major fund, is not expected to change by more than 10% in Fiscal Year 2021. The fund balance for the Economic Development Fund is expected to decline significantly due to the spend down of the reserves to cover planned development projects in the Village's previous Tax Increment Financing District. The Capital Equipment Replacement (CERF) reserves will increase due to transfers from the General and Water & Sewer to cover future planned equipment replacement purchases and fewer purchases in FY2021. The Capital Improvement Fund (CIF) is expected to decline during the fiscal year due to planned Capital Expenditures.

Estimated Changes in Fund Balance

	TIF-MADISON STREET	TIF-NORTH AVENUE	INFRSTRCT IMP BOND	WATER AND SEWER	POLICE PENSION	FIRE PENSION
	3.	3.	2.	5.	4.	4.
Budgeted Revenues	\$ 156,251	\$ 26,000	\$ 4,000	\$ 5,254,576	\$ 3,561,404	\$ 2,881,610
Budgeted Expenditures						
Excluding Depreciation	84,418	17,000	275,000	5,790,077	2,839,561	2,122,324
Excess of Rev over Exp						
Excluding Depreciation	71,833	9,000	(271,000)	(535,501)	721,843	759,286
Estimated Fund Balance/Net Position-Unassgnd/Unrstrctd April 30, 2020	(52,302)	(17,225)	519,246	1,739,410	25,358,447	16,317,801
Estimated Fund Balance/Net Position-Unassgnd/Unrstrctd April 30, 2021	19,531	(8,225)	248,246	1,203,909	26,080,290	17,077,087

3. The Madison Street TIF Fund has a negative fund balance because money was transferred to the fund from the General Fund for costs associated with establishing the TIF District. These funds will be transferred back to the General Fund as incremental property tax revenues becomes available.

4. Special revenue, debt service and pension trust funds do not have a minimum fund balance requirement.

5. The Waterworks and Sewerage Fund shall maintain an operating reserve equivalent to three months of operating expenses (25%). This reserve is intended to provide resources for unanticipated expenditures, to cover revenue shortfalls and to compensate for fluctuations in cash flows. A capital reserve shall be maintained in addition to the operating reserve. The total reserve at April 30, 2020 is expected to be at 35.14%. Operating reserves are 25% and capital reserves are at 10.14%. Construction on the North Side Stormwater Management Project began during FY 2015 and was completed during FY 2016. The costs of the project were funded with reserves, a bank loan and proceeds from an IEPA loan. The Water & Sewer Rate Study completed in FY 2017 confirmed that rates are sufficient to cover ongoing operating and capital costs. The available cash and investment balance is used in this schedule for the Water and Sewer Fund.

Personnel History

DEPARTMENT	Fiscal Years										Total Change
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2020 vs 2021
Administration											
Village Administrator	1	1	1	1	1	1	1	1	1	1	0
Assistant Village Administrator	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0
Assistant to the Village Administrator	0	0	0	0	0	0	0	0	1	1	0
Management Analyst/Deputy Clerk	0	0	0	0	0	0	1	1	1	1	0
Administrative Assistant	1	1	1	0	0	0	0	0	0	0	0
Executive Secretary	0	0	0	1	1	1	1	1	0	0	0
Finance											
Finance Director	1	1	1	1	1	1	1	1	1	1	0
Assistant Finance Director	1	1	1	1	1	1	1	1	1	1	0
Cashier/Receptionist	1	1	1	1	0	0	0	0	0	0	0
Customer Service Assistant	0	0	0	0.5	0	0	0	0	0	0	0
Accounting Clerk – Customer Service/AP	0	0	0	0	1	1.25	1.5	1.5	1.5	1.5	0
Accounting Clerk – Customer Service	0	0	0	0	0.5	0.5	0.5	0.5	0.5	0.5	0
Building & Zoning											
Assistant Village Administrator	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0
Permit Clerk	0.5	1	1	1	1.5	1.5	1.5	1.5	1.5	1.5	0
Building/Zoning Inspector	1	1	0.5	0.5	0.5	0.75	0.75	0.75	0.75	1	0.25
Building Official	1	1	1	1	1	1	1	1	1	1	0
Total General Government	8.5	9	8.5	9	9.5	10	11.25	11.25	11.25	11.5	0.25
Police											
Police Chief	1	1	1	1	1	1	1	1	1	1	0
Deputy Chief(s)	1	1	1	1	1	1	1	1	1	1	0
Lieutenant	1	1	0	0	0	0	0	0	0	0	0
Commander	0	0	1	1	1	1	1	1	1	1	0
Sergeants	5	5	5	5	5	5	5	5	5	5	0
Police Officers	20	20	20	20	20	20	20	20	20	20	0
Total Sworn Police	28	28	28	28	28	28	28	28	28	28	0
Community Service Officer	1	1	1	1	1	1	1	1	1	1	0
Police Records Clerk	1	1	1	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0
Police Records Supervisor	0	0	0	1	1	1	1	1	1	1	0
Administrative Assistant	1	0	0	0	0	0	0	0	0	0	0
Part-Time Traffic Analyst	0	0	0	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0
Total Non-Sworn Police	3	2	2	3	3	3	3	3	3	3	0
Total Police	31	30	30	31	31	31	31	31	31	31	0
Fire											
Fire Chief	1	1	1	1	1	1	1	1	1	1	0
Deputy Fire Chief	1	1	1	1	1	1	1	0	0	0	0
Lieutenants	5	5	5	5	4	4	4	4	4	4	0
Firefighters	15	15	15	15	15	15	15	15	15	15	0
Fire Marshal	0	0	0	0	1	1	1	1	1	1	0
Administrative Assistant	0	0	0	0	0	0	0.5	0.5	0.5	0.5	0
Total Fire	22	22	22	22	22	22	22.5	21.5	21.5	21.5	0
Public Works											
Public Works Director	1	1	1	1	1	1	1	1	1	1	0
Engineering Technician	1	0	0	0	0	0	0	0	0	0	0
Village Engineer	0	1	1	1	1	1	1	1	1	1	0
Custodian	1	1	1	1	1	1	1	1	1	1	0
Superintendent	1	1	1	1	1	1	1	1	1	1	0
Crew Leaders	1	1	1	1	1	1	1	1	1	1	0
Maintenance Workers	6	6	6	6	6	6	6	6	6	6	0
Water Operators	2	2	2	2	2	2	2	2	2	2	0
Billing Clerk	1	1	1	1	1	1	1	1	1	1	0
Customer Service Assistant	0	0	0	0	0.5	0.5	0.5	0.5	0.5	0.5	0
Total Public Works	14	14	14	14	14.5	14.5	14.5	14.5	14.5	14.5	0
TOTAL VILLAGE	75.5	75	74.5	76	77	77.5	79.25	78.25	78.25	78.5	0.25

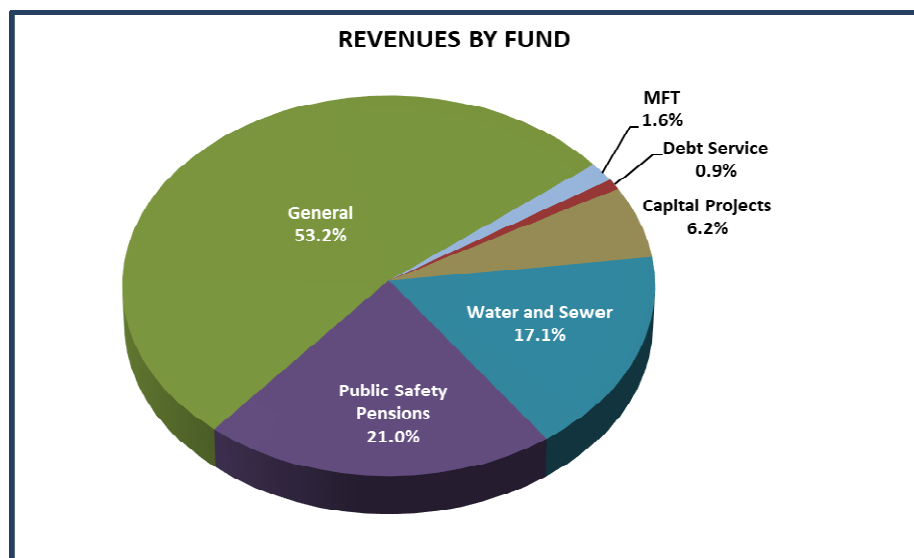
The FY 2021 budget reflects the Building/Zoning Inspector position change from semi-full time to full time. No other changes to the number of authorized positions are proposed for FY 2021.

Budget Summary

This section provides a detailed analysis of revenues and expenses for all funds including summaries by Fund, by source/category and account.

Revenues by Fund- All Funds

FUND	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET
REVENUES AND OTHER FINANCING SOURCES					
General (01)	\$ 15,452,608	\$ 15,349,106	\$ 16,449,796	\$ 16,607,021	\$ 16,344,193
Special Revenue Fund					
Motor Fuel Tax (03)	291,967	382,674	305,317	439,217	500,581
Debt Service Fund					
Debt Service Fund (05)	260,022	272,457	268,058	267,610	276,123
Capital Projects Funds					
Cap Equip Replacement (13)	582,836	524,851	675,553	807,359	718,681
Capital Improvements Fund (14)	916,014	964,895	917,957	1,104,414	984,785
Economic Dev (16)	12,459	3,861	3,688	22,520	-
TIF-Madison Street (31)	9,830	104,477	744,573	729,129	156,251
TIF-North Avenue (32)	146	729	25,700	710	26,000
Infrastructure Imp Bond Fund (35)	500,133	7,357	2,500	526,820	4,000
	2,021,418	1,606,169	2,369,971	3,190,952	1,889,717
Enterprise Fund					
Water and Sewer (02)	5,483,659	5,289,478	5,357,255	4,972,799	5,254,576
Trust and Agency Funds					
Police Pension (09)	3,630,393	3,064,250	3,173,559	3,685,262	3,561,404
Fire Pension (10)	2,288,074	2,213,706	2,528,271	2,910,840	2,881,610
	5,918,467	5,277,956	5,701,830	6,596,102	6,443,014
Total Village Revenue	\$ 29,428,141	\$ 28,177,840	\$ 30,452,227	\$ 32,073,701	\$ 30,708,204

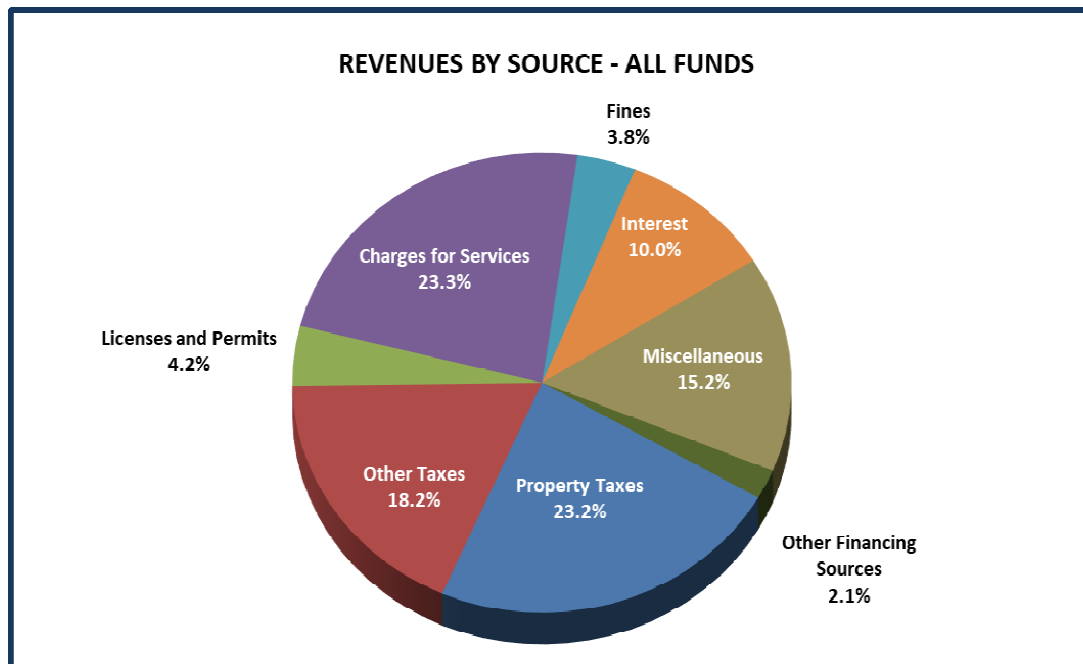


Revenues by Source- All Funds

	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	\$CHNG	% CHNG
	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	FY20/21	FY20/21

REVENUES BY SOURCE-ALL FUNDS

Property Taxes	\$ 6,577,618	\$ 6,781,416	\$ 6,914,891	\$ 7,035,554	\$ 7,126,825	211,934	3.06%
Other Taxes	5,398,196	5,464,767	5,563,272	5,512,596	5,601,974	38,702	0.70%
Licenses and Permits	1,225,541	1,071,086	1,755,370	1,839,865	1,287,675	(467,695)	-26.64%
Charges for Services	7,150,918	7,018,796	7,205,237	6,767,336	7,155,957	(49,280)	-0.68%
Fines	1,117,504	1,092,666	1,105,582	1,309,091	1,169,108	63,526	5.75%
Interest	3,103,543	2,488,342	2,425,063	3,462,094	3,066,908	641,845	26.47%
Miscellaneous	3,938,788	3,836,596	4,319,031	4,525,384	4,661,876	342,845	7.94%
Other Financing Sources	916,033	424,171	1,163,781	1,621,781	637,881	(525,900)	-45.19%
Total Village Revenues	\$ 29,428,141	\$ 28,177,840	\$ 30,452,227	\$ 32,073,701	\$ 30,708,204	\$ 255,977	0.84%



Village of River Forest
Budget Summary by Account-All Funds
Fiscal Year 2021 Budget

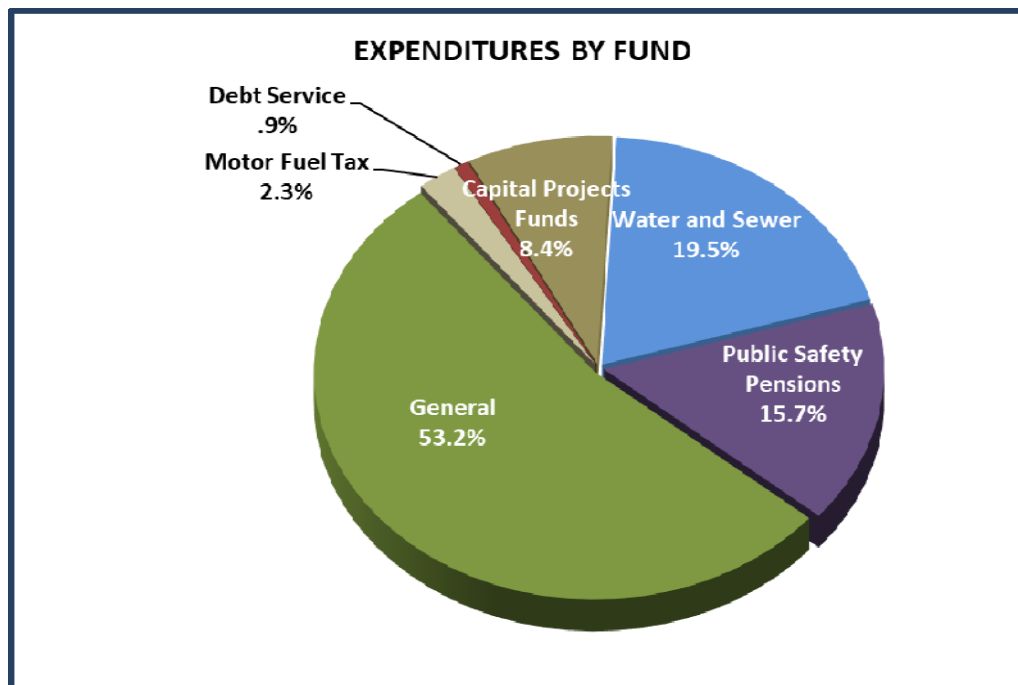
Revenues by Account - All Funds		2018	2019	2020	2020	2021	Increase	% Inc
		Actual	Actual	Budget	Projected	Budget	(Decrease)	(Dec)
411000	Property Taxes-Prior	\$ 3,107,384	\$ 3,224,088	\$ 3,341,678	\$ 3,440,514	\$ 3,483,486	\$ 141,808	4.24%
411021	Property Taxes-Current	3,470,233	3,557,328	3,573,213	3,595,040	3,643,339	70,126	1.96%
	Property Taxes	6,577,618	6,781,416	6,914,891	7,035,554	7,126,825	211,934	3.06%
411150	Personal Property Replacement Ta:	135,251	138,628	141,187	176,000	177,760	36,573	25.90%
411190	Restaurant Tax	169,232	164,490	169,384	164,877	164,877	(4,507)	-2.66%
411200	State Sales Tax	1,873,183	1,871,397	1,910,630	1,828,772	1,870,834	(39,796)	-2.08%
411205	State Use Tax	294,862	339,663	354,152	365,214	396,606	42,454	11.99%
411210	Non-Home Rule Sales Tax	855,825	846,726	873,027	836,863	845,232	(27,795)	-3.18%
411250	Income Tax	1,013,098	1,084,678	1,125,579	1,198,197	1,173,060	47,481	4.22%
411450	Transfer Tax	127,827	121,728	119,369	119,338	118,295	(1,074)	-0.90%
411460	Communication Tax	281,834	269,441	260,514	230,893	219,348	(41,166)	-15.80%
411475	Utility Tax Electric	426,868	441,078	433,430	422,442	431,462	(1,968)	-0.45%
411480	Utility Tax Gas	176,902	186,938	176,000	170,000	175,000	(1,000)	-0.57%
411490	Local Gasoline Tax	-	-	-	-	25,000	25,000	0.00%
411550	E911 State Wireless Taxes	43,312	-	-	-	-	-	0.00%
411600	Cannabis Excise Tax	-	-	-	-	4,500	4,500	0.00%
	Other Taxes	5,398,196	5,464,767	5,563,272	5,512,596	5,601,974	38,702	0.70%
422115	Pet Licenses	2,301	1,470	2,240	1,900	2,000	(240)	-10.71%
422120	Vehicle Licenses	285,379	307,159	306,000	290,000	295,000	(11,000)	-3.59%
422125	Cab License	500	500	-	-	-	-	0.00%
422345	Contractor's License Fees	80,850	77,270	80,300	79,040	93,510	13,210	16.45%
422350	Business Licenses	19,813	18,845	17,400	21,390	21,000	3,600	20.69%
422355	Tent Licenses	150	180	300	50	300	-	0.00%
422360	Building Permits	483,531	336,889	1,017,220	1,065,575	536,345	(480,875)	-47.27%
422361	Plumbing Permits	37,210	38,660	42,375	65,975	40,880	(1,495)	-3.53%
422362	Electrical Permits	47,784	38,421	42,925	65,975	49,600	6,675	15.55%
422364	Reinspection Fees	14,550	6,300	5,000	4,800	5,000	-	0.00%
422365	Bonfire Permits	30	30	60	100	60	-	0.00%
422366	Beekeeping Permit	50	75	150	-	150	-	0.00%
422368	Solicitors Permits	700	1,100	1,200	775	1,200	-	0.00%
422370	Film Crew License	4,100	6,900	5,600	4,200	5,100	(500)	-8.93%
422520	Liquor Licenses	28,713	25,600	25,000	27,400	25,000	-	0.00%
422570	Cable Television Franchise	219,881	211,687	209,600	212,685	212,530	2,930	1.40%
	Licenses and Permits	1,225,541	1,071,086	1,755,370	1,839,865	1,287,675	(467,695)	-26.64%
433065	Police Reports	2,324	2,437	2,200	2,000	2,200	-	0.00%
433070	Fire Reports	775	577	500	325	375	(125)	-25.00%
433100	Water Sales	3,264,414	3,129,411	3,198,881	2,935,200	3,224,702	25,821	0.81%
433150	Sewer Charges	2,142,743	2,058,423	2,075,695	1,935,600	1,934,052	(141,643)	-6.82%
433160	Water Penalties	26,987	28,025	29,010	30,939	31,867	2,857	9.85%
433180	Garbage Collection	1,029,779	1,063,818	1,093,840	1,092,873	1,120,195	26,355	2.41%
433185	Penalties on Garbage Fees	7,052	7,205	7,290	7,570	7,475	185	2.54%
433200	Metra Parking	46,032	61,933	69,120	66,277	66,940	(2,180)	-3.15%
433220	Parking Lot Fees	110,705	114,462	130,440	135,436	172,945	42,505	32.59%
433225	Administrative Towing Fees	137,500	104,000	129,052	108,987	120,497	(8,555)	-6.63%
433230	Animal Release Fees	5	90	-	-	-	-	0.00%
433515	NSF Fees	325	250	400	250	400	-	0.00%
433530	50/50 Sidewalk Program	9,432	5,344	10,000	1,770	10,000	-	0.00%
433536	Elevator Inspection Fees	4,150	4,400	4,250	4,250	4,250	-	0.00%
433537	Elevator Reinspection Fees	1,350	1,050	400	-	400	-	0.00%
433540	ROW Encroachment Fees	250	1,100	-	-	-	-	0.00%
433550	Ambulance Fees	306,692	388,119	390,000	383,000	396,000	6,000	1.54%
433554	CPR Fees	960	1,480	1,500	700	1,000	(500)	-33.33%
433557	Car Fire & Extrication Fee	500	1,000	1,000	500	1,000	-	0.00%
433560	State Highway Maintenance	58,943	45,672	61,659	61,659	61,659	-	0.00%
	Charges for Services	7,150,918	7,018,796	7,205,237	6,767,336	7,155,957	(49,280)	-0.68%
444230	Police Tickets	153,826	184,382	162,354	187,176	168,055	5,701	3.51%
444240	Automated Traffic Enf Fines	865,010	835,613	872,819	1,055,702	933,633	60,814	6.97%
444300	Dues & Subscriptions	4,069	4,798	4,791	2,973	3,947	(844)	-17.62%
444430	Court Fines	56,495	46,581	49,312	49,532	49,687	375	0.76%
444435	DUI Fines	16,063	9,542	7,038	12,108	5,938	(1,100)	-15.63%
444436	Drug Forfeiture Revenue	1,284	-	1,616	200	534	(1,082)	-66.96%
444439	Article 36 Forfeited Funds	7,584	-	2,652	400	2,314	(338)	-12.75%
444440	Building Construction Citation	13,174	11,750	5,000	1,000	5,000	-	0.00%
	Fines	1,117,504	1,092,666	1,105,582	1,309,091	1,169,108	63,526	5.75%

Village of River Forest
Budget Summary by Account-All Funds
Fiscal Year 2021 Budget

Revenues by Account - All Funds		2018	2019	2020	2020	2021	Increase	% Inc
		Actual	Actual	Budget	Projected	Budget	(Decrease)	(Dec)
455100	Interest Earned	1,068,995	1,076,395	1,015,882	1,487,094	1,408,445	392,563	38.64%
455200	Net Change in Fair Value	2,034,548	1,411,947	1,409,181	1,975,000	1,658,463	249,282	17.69%
	Interest	3,103,543	2,488,342	2,425,063	3,462,094	3,066,908	641,845	26.47%
411100	Employer Contribution	2,528,496	2,656,090	3,048,017	3,050,770	3,144,474	96,457	3.16%
466410	Miscellaneous	18,477	14,998	39,300	115,513	19,735	(19,565)	-49.78%
466411	Miscellaneous Public Safety	1,500	2,324	4,200	3,703	3,500	(700)	-16.67%
466412	Reimb-Crossing Guards	67,354	70,881	63,565	63,565	64,836	1,271	2.00%
466415	Reimb of Expenses	668	44,820	10,000	5,000	10,000	-	0.00%
466417	IRMA Reimbursements	30,978	187,073	47,000	45,000	52,000	5,000	10.64%
466510	T Mobile Lease	40,853	41,503	36,000	36,000	36,000	-	0.00%
466511	WSCDC Rental Income	63,998	50,688	51,787	51,720	52,874	1,087	2.10%
466512	Rental Income	9,375	15,625	-	-	-	-	0.00%
466521	Law Enforcement Training Reimb	2,364	3,976	5,700	3,800	5,700	-	0.00%
466524	ISEARCH Grant	8,500	8,750	8,925	8,925	9,125	200	2.24%
466525	Bullet Proof Vest Reimb	3,715	1,479	3,833	3,005	3,819	(14)	-0.37%
466528	IDOT Safety Grant	9,925	4,824	19,323	9,188	28,217	8,894	46.03%
466532	Grants	-	75,000	-	-	-	-	0.00%
466537	IMPACT Grant	8,755	-	-	-	-	-	0.00%
466580	Sales of Meters	2,754	10,896	10,000	12,000	10,000	-	0.00%
466615	MABAS Grant	-	1,017	-	-	-	-	0.00%
466620	State Fire Marshal Training	1,262	1,114	750	1,262	1,000	250	33.33%
467350	Employee Contribution	-	-	-	95,238	-	-	0.00%
467381	Tree Contribution	451,594	464,769	499,104	479,518	528,500	29,396	0.00%
467388	Sustainability Comm Donations	50	83	-	5,000	-	-	0.00%
477090	State Grants and Reimbs	-	87,334	11,200	11,200	-	(11,200)	-100.00%
477100	State Allotment	285,255	283,596	284,327	271,480	277,624	(6,703)	-2.36%
477200	State Renewal Allotment	-	-	-	146,497	188,472	188,472	0.00%
468001	IRMA Excess Surplus	281,693	(199,131)	150,000	62,000	200,000	50,000	33.33%
488000	Sale of Property	121,221	8,887	26,000	45,000	26,000	-	0.00%
	Miscellaneous	3,938,788	3,836,596	4,319,031	4,525,384	4,661,876	342,845	7.94%
477001	Transfer From General	416,033	424,171	1,056,795	989,795	525,329	(531,466)	-50.29%
477002	Transfer From Water and Sewer	-	-	106,986	106,986	112,552	5,566	5.20%
487090	Bond Proceeds	500,000	-	-	525,000	-	-	0.00%
	Total Other Financing Sources	916,033	424,171	1,163,781	1,621,781	637,881	(525,900)	-45.19%
	Total Revenues	\$ 29,428,141	\$ 28,177,840	\$ 30,452,227	\$ 32,073,701	\$ 30,708,204	\$ 255,977	0.84%

Expenditures by Fund- All Funds

FUND	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET
EXPENDITURES AND OTHER FINANCING USES					
General (01)	\$ 15,297,824	\$ 15,950,250	\$ 17,094,069	\$ 16,857,019	\$ 16,768,441
Special Revenue Fund					
Motor Fuel Tax (03)	267,320	488,148	445,890	398,491	711,936
Debt Service Fund					
Debt Service Fund (05)	248,299	253,584	259,961	260,665	267,681
Capital Project Funds					
Capital Equip Replacement (13)	880,876	426,573	350,042	491,941	646,324
Capital Improvements Fund (14)	605,505	810,104	2,257,120	2,074,152	1,576,330
Economic Development (16)	628,545	13,861	190,529	180,013	50,000
TIF-Madison Street (31)	49,396	80,225	603,576	668,625	84,418
TIF-North Avenue (32)	43,341	18,744	17,000	2,300	17,000
Infrastructure Imp Bond (35)	-	225,411	318,311	289,653	275,000
	2,207,663	1,574,919	3,736,578	3,706,684	2,649,072
Enterprise Fund					
Water and Sewer (02)	4,272,900	4,267,255	5,880,490	5,316,371	6,145,077
Trust and Agency Funds					
Police Pension (09)	2,328,194	2,367,490	2,476,534	2,565,030	2,839,561
Fire Pension (10)	1,963,989	1,857,138	1,962,988	1,992,651	2,122,324
	4,292,183	4,224,629	4,439,522	4,557,681	4,961,885
Total Village Expenditures	\$ 26,586,190	\$ 26,758,785	\$ 31,856,510	\$ 31,096,911	\$ 31,504,092



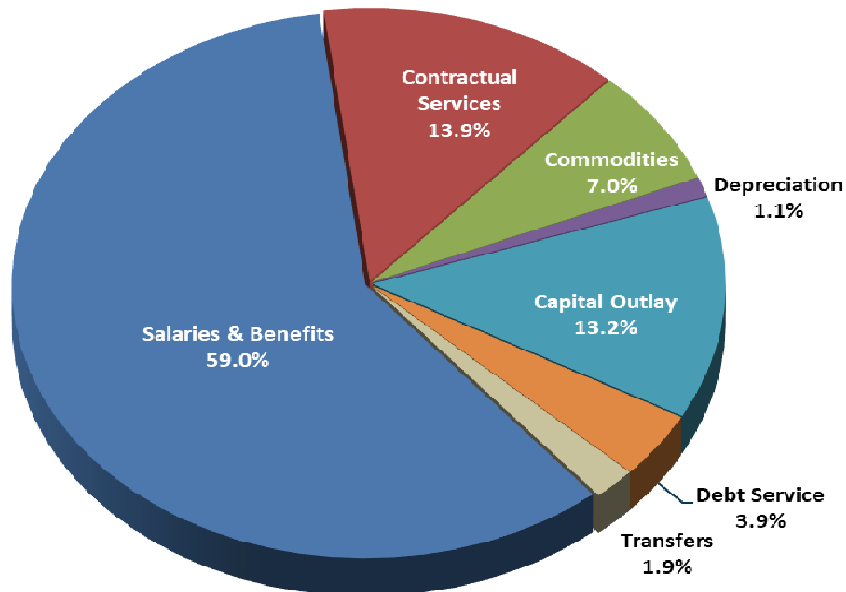
Expenditures by Category- All Funds

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	\$CHNG FY20/21	% CHNG FY20/21
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EXPENDITURES BY CATEGORY-ALL FUNDS

Personal Services	\$ 7,579,319	\$ 7,854,790	\$ 8,097,242	\$ 8,023,378	\$ 8,515,064	\$ 417,822	5.16%
Employee Benefits	8,569,313	8,721,288	9,317,588	9,438,623	10,079,765	762,177	8.18%
Salaries & Benefits	16,148,632	16,576,078	17,414,830	17,462,001	18,594,829	1,179,999	6.78%
Contractual Services	4,466,552	4,610,359	4,475,991	4,256,935	4,365,047	(110,944)	-2.48%
Commodities	2,057,563	2,047,092	2,197,113	2,084,708	2,192,836	(4,277)	-0.19%
Depreciation	340,355	356,031	355,000	355,000	355,000	-	0.00%
Capital Outlay	2,583,988	2,156,588	5,045,688	4,611,906	4,145,630	(900,058)	-17.84%
Debt Service	573,067	586,087	1,204,107	1,229,580	1,237,869	33,762	2.80%
Transfers	416,033	426,550	1,163,781	1,096,781	612,881	(550,900)	-47.34%
Total Expenditures	\$ 26,586,190	\$ 26,758,785	\$ 31,856,510	\$ 31,096,911	\$ 31,504,092	\$ (352,418)	-1.11%

EXPENDITURES BY CATEGORY - ALL FUNDS



Village of River Forest
Budget Summary by Account - All Funds
Fiscal Year 2021 Budget

Expenditures by Account - All Funds	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	Increase (Decrease)	% Inc (Dec)
Personal Services							
510100 Salaries Sworn	4,446,012	4,484,695	4,732,351	4,709,390	4,988,217	255,866	5.41%
510200 Salaries Regular	2,244,899	2,358,163	2,405,821	2,411,680	2,539,339	133,518	5.55%
511500 Specialist Pay	186,777	186,841	188,399	189,352	188,417	18	0.01%
511600 Holiday Pay	180,008	187,106	206,828	184,729	218,622	11,794	5.70%
511700 Overtime	392,996	466,943	383,250	385,374	393,250	10,000	2.61%
511727 IDOT STEP Overtime	11,226	4,005	19,323	10,775	28,217	8,894	46.03%
511750 Compensated Absences	1,434	39,475	-	127	-	-	0.00%
511800 Educational Incentives	52,090	50,590	51,600	52,800	54,850	3,250	6.30%
511950 Insurance Refusal Reimb	5,950	5,400	5,519	5,925	6,069	550	9.97%
513000 Part-Time Salaries	57,928	71,572	104,151	73,226	98,083	(6,068)	-5.83%
Total Personal Services	7,579,319	7,854,790	8,097,242	8,023,378	8,515,064	417,822	5.16%
Employee Benefits							
520100 ICMA Retirement Contribution	1,620	-	14,800	14,800	15,339	539	0.00%
520320 FICA	141,455	151,759	154,982	158,080	162,455	7,473	4.82%
520325 Medicare	105,773	109,202	115,413	117,120	123,533	8,120	7.04%
520330 IMRF	176,072	188,176	235,140	233,477	294,892	59,752	25.41%
520350 Employee Assistance Program	1,827	1,804	1,850	1,850	1,850	-	0.00%
520375 Fringe Benefits	23,270	24,410	24,600	24,102	26,400	1,800	7.32%
520381 IMRF Pension Expense	86,787	77,743	-	-	-	-	0.00%
520400 Health Insurance	1,124,009	1,175,999	1,170,928	1,156,471	1,249,712	78,784	6.73%
520420 Health Insurance - Retirees	127,971	140,442	153,519	156,833	136,337	(17,182)	-11.19%
520421 OPEB - Other Post Employment Benefits	6,767	4,596	-	-	-	-	0.00%
520425 Life Insurance	5,956	4,866	5,212	5,906	5,354	142	2.72%
520430 VEBA Contributions	149,124	146,108	180,294	174,857	184,716	4,422	2.45%
520500 Wellness Program	1,090	1,644	1,650	5,421	3,250	1,600	96.97%
526100 Public Safety Pensions	3,983,396	4,038,438	4,161,183	4,338,937	4,681,453	520,270	12.50%
526150 Public Safety Pension Refunds	105,900	-	50,000	-	50,000	-	0.00%
530009 Police Pension Contributions	1,394,597	1,462,304	1,584,000	1,569,520	1,609,434	25,434	1.61%
530010 Fire Pension Contributions	1,133,699	1,193,797	1,464,017	1,481,249	1,535,040	71,023	4.85%
Total Employee Benefits	8,569,313	8,721,288	9,317,588	9,438,623	10,079,765	762,177	8.18%
Contractual Services							
530100 Electricity	32,278	33,834	39,004	33,519	34,000	(5,004)	-12.83%
530200 Communications	42,753	41,392	35,278	31,539	34,322	(956)	-2.71%
530300 Auditing Services	29,935	30,685	35,454	38,501	37,000	1,546	4.36%
530350 Actuarial Services	21,680	9,375	13,675	13,186	10,055	(3,620)	-26.47%
530360 Payroll Services	31,715	32,565	41,820	42,650	42,385	565	1.35%
530370 Professional Services	9,436	9,335	10,750	10,635	10,470	(280)	-2.60%
530380 Consulting Services	339,427	329,647	290,340	279,845	396,057	105,717	36.41%
530385 Administrative Adjudication	19,110	20,690	23,740	19,600	23,740	-	0.00%
530390 Engineering Fees	78,161	140,812	14,000	-	-	(14,000)	-100.00%
530400 Secretarial Services	371	4,099	4,000	3,539	4,000	-	0.00%
530410 IT Support	229,151	224,342	209,962	190,366	211,489	1,527	0.73%
530420 Legal Services	53,784	49,484	96,000	113,328	118,000	22,000	22.92%
530425 Village Attorney	150,761	174,433	117,500	126,925	127,500	10,000	8.51%
530426 Village Prosecutor	12,000	12,533	12,000	12,000	12,000	-	0.00%
530429 Vehicle Sticker Program	17,818	15,442	15,580	16,100	17,355	1,775	11.39%
530430 Animal Control	1,390	940	2,500	1,870	2,500	-	0.00%
530440 Property Taxes	-	6,258	-	-	-	-	0.00%
531100 Health/Inspection Services	15,113	15,450	15,500	15,450	15,450	(50)	-0.32%
531250 Unemployment Claims	977	9,405	1,500	20,235	5,000	3,500	233.33%
531300 Inspections	89,187	62,190	68,625	69,875	70,490	1,865	2.72%
531305 Plan Review Services	22,173	17,668	30,000	36,305	25,000	(5,000)	-16.67%
531310 Julie Notifications	1,989	1,825	3,345	3,345	3,345	-	0.00%
532100 Bank Fees	43,680	42,149	50,181	48,896	52,858	2,677	5.33%
532200 Liability Insurance	326,560	311,030	315,387	305,765	295,560	(19,827)	-6.29%
532250 IRMA Liability Deductible	35,069	157,592	34,500	25,000	24,500	(10,000)	-28.99%
533050 Water System Maintenance	180,785	103,599	120,500	77,682	120,500	-	0.00%
533055 Hydrant Maintenance	13,780	3,818	24,000	2,500	25,000	1,000	4.17%
533100 Maintenance of Equipment	12,505	14,265	27,366	25,387	26,616	(750)	-2.74%

Village of River Forest
Budget Summary by Account - All Funds
Fiscal Year 2021 Budget

Expenditures by Account - All Funds		2018	2019	2020	2020	2021	Increase	% Inc
		Actual	Actual	Budget	Projected	Budget	(Decrease)	(Dec)
533200	Maintenance of Vehicles	148,263	109,942	115,281	120,175	135,195	19,914	17.27%
533300	Maint of Office Equipment	12,193	11,231	12,541	12,535	12,540	(1)	-0.01%
533400	Maintenance Traffic/St Lights	84,538	92,475	73,380	66,657	67,400	(5,980)	-8.15%
533550	Maintenance of Trees	90,516	81,204	98,500	120,382	104,500	6,000	6.09%
533600	Maintenance of Buildings	81,469	84,067	104,800	112,426	101,720	(3,080)	-2.94%
533610	Maintenance of Sidewalks	55,036	55,758	55,000	55,089	55,000	-	0.00%
533620	Maintenance of Streets	152,199	119,187	188,000	174,605	203,000	15,000	7.98%
533630	Overhead Sewer Program	28,650	58,054	59,000	21,302	59,000	-	0.00%
533640	Sewer/Catch Basin Repair	11,161	33,431	50,000	48,097	50,000	-	0.00%
534100	Training	44,808	39,649	76,360	54,580	71,150	(5,210)	-6.82%
534150	Tuition Reimbursement	-	-	-	1,500	-	-	0.00%
534200	Community Support Services	138,495	134,014	105,000	110,498	109,471	4,471	4.26%
534250	Travel & Meeting	26,764	20,150	36,325	29,584	35,130	(1,195)	-3.29%
534275	WSCDC Contribution	445,430	339,499	435,434	337,683	148,426	(287,008)	-65.91%
534277	Citizens Corps Council	225	-	5,000	-	5,000	-	0.00%
534278	Medical Reserve Corps	-	-	500	-	500	-	0.00%
534290	License Fees	12,000	12,000	12,000	12,000	12,000	-	0.00%
534300	Dues & Subscriptions	47,590	45,656	50,488	54,416	56,633	6,145	12.17%
534350	Printing	18,642	16,526	16,150	14,294	14,250	(1,900)	-11.76%
534400	Medical & Screening	29,873	23,035	33,965	29,552	31,965	(2,000)	-5.89%
534450	Testing	2,270	20,282	15,000	8,000	15,000	-	0.00%
534480	Water Testing	4,114	8,026	3,470	2,363	4,280	810	23.34%
535300	Advertising/Legal Notice	4,284	12,931	6,950	6,002	6,850	(100)	-1.44%
535350	Dumping Fees	36,339	28,064	33,000	34,600	33,000	-	0.00%
535400	Damage Claims	24,618	180,389	34,000	38,396	31,500	(2,500)	-7.35%
535450	Street Light Electricity	28,825	27,957	31,500	22,088	27,900	(3,600)	-11.43%
535500	Collection & Disposal	1,045,792	1,068,452	1,093,840	1,092,873	1,120,195	26,355	2.41%
535510	Leaf Disposal	63,354	78,627	66,500	88,456	72,000	5,500	8.27%
535600	Community & Employee Programs	17,516	34,896	11,500	24,739	24,250	12,750	110.87%
535700	GEMT Expenses	-	-	-	-	12,000	12,000	0.00%
Total Contractual Services		4,466,552	4,610,359	4,475,991	4,256,935	4,365,047	(110,944)	-2.48%
Commodities								
540100	Office Supplies	24,548	25,564	29,580	25,896	28,125	(1,455)	-4.92%
540150	Office Equipment	1,060	615	29,394	44,268	3,150	(26,244)	-89.28%
540200	Gas & Oil	76,796	89,180	92,216	79,314	80,898	(11,318)	-12.27%
540300	Uniforms Sworn Personnel	47,812	43,675	46,133	33,517	46,133	-	0.00%
540310	Uniforms Other Personnel	7,416	7,346	8,125	4,517	8,175	50	0.62%
540400	Prisoner Care	2,675	2,094	3,540	2,590	3,540	-	0.00%
540500	Vehicle Parts	7,782	12,416	18,000	22,694	18,000	-	0.00%
540600	Operating Supplies/Equipment	119,016	117,667	135,238	123,421	185,688	50,450	37.30%
540601	Radios	2,910	7,330	8,350	7,340	8,350	-	0.00%
540602	Firearms and Range Supplies	11,805	13,653	17,640	16,850	17,640	-	0.00%
540603	Evidence Supplies	6,895	10,250	7,650	7,250	7,650	-	0.00%
540605	DUI Expenditures	4,673	6,379	7,038	6,500	5,938	(1,100)	-15.63%
540610	Drug Forfeiture Expenditures	2,792	3,975	1,616	2,210	534	(1,082)	-66.96%
540615	Article 36 Seizures	4,728	8,895	2,652	2,400	2,314	(338)	-12.75%
540620	Cannabis Tax Act Expenditures	-	-	-	-	4,500	4,500	0.00%
540800	Trees	10,875	27,626	36,000	29,656	36,000	-	0.00%
541300	Postage	17,130	16,721	19,625	19,264	20,300	675	3.44%
542100	Snow & Ice Control	35,598	33,867	64,700	60,000	81,876	17,176	26.55%
542200	Water From Chicago	1,656,515	1,602,809	1,642,606	1,566,642	1,602,515	(40,091)	-2.44%
543100	Miscellaneous Expenses	16,538	17,030	27,010	30,379	31,510	4,500	16.66%
Total Commodities		2,057,563	2,047,092	2,197,113	2,084,708	2,192,836	(4,277)	-0.19%
Depreciation/Gain/Loss								
550010	Depreciation	340,057	356,031	355,000	355,000	355,000	-	0.00%
550050	Loss on Disposal of Assets	298	-	-	-	-	-	0.00%
Total Depreciation/Gain/Loss		340,355	356,031	355,000	355,000	355,000	-	0.00%
Capital Outlay								
550500	Building Improvements	502,828	374,722	117,260	110,896	60,160	(57,100)	-48.70%

Village of River Forest
Budget Summary by Account - All Funds
Fiscal Year 2021 Budget

Expenditures by Account - All Funds		2018	2019	2020	2020	2021	Increase	% Inc
		Actual	Actual	Budget	Projected	Budget	(Decrease)	(Dec)
550700	Property Purchase	-	-	950,000	902,127	-	(950,000)	-100.00%
551150	Sewer System Improvements	167,487	173,990	175,000	176,477	175,000	-	0.00%
551205	Streetscape Improvements	-	21,817	320,500	257,620	298,380	(22,120)	-6.90%
551210	Parking Lot Improvements	-	34,250	75,000	59,150	-	(75,000)	0.00%
551250	Alley Improvements	22,201	234,300	960,810	938,980	300,000	(660,810)	-68.78%
551300	Water System Improvements	14,300	58,298	683,380	353,455	943,000	259,620	37.99%
551400	Meter Replacement Program	15,396	16,195	22,000	22,000	7,500	(14,500)	-65.91%
554300	Other Improvements	622,297	36,012	195,105	187,089	14,576	(180,529)	-92.53%
558610	Furniture and Equipment	11,206	7,650	34,380	34,380	17,190	(17,190)	0.00%
558620	Information Technology Equip	111,470	130,004	392,170	355,000	888,600	496,430	126.59%
558700	Police Vehicles	79,070	85,861	85,682	85,682	45,780	(39,902)	-46.57%
558720	Police Equipment	154,272	77,557	32,010	32,010	58,444	26,434	82.58%
558800	Fire Vehicles	360,329	27,233	-	-	33,500	33,500	0.00%
558850	Fire Equipment	-	58,026	71,750	186,750	45,000	(26,750)	-37.28%
558910	Public Works Vehicles	268,685	177,821	70,500	97,449	213,500	143,000	202.84%
558925	Public Works Equipment	18,445	-	90,000	90,000	250,000	160,000	177.78%
559100	Street Improvements	236,002	642,852	770,141	722,841	795,000	24,859	3.23%
Total Capital Outlay		2,583,988	2,156,588	5,045,688	4,611,906	4,145,630	(900,058)	-17.84%
Debt Service								
560020	2005 GO Bond Principal (Library)	50,000	-	-	-	-	-	0.00%
560021	2005 GO Bond Interest (Library)	2,075	-	-	-	-	-	0.00%
560031	2016 GO Bond Principal	192,820	-	-	-	-	-	0.00%
560032	2016 GO Bond Interest	2,410	-	-	-	-	-	0.00%
560033	2018 GO Bond Principal	-	246,000	254,000	254,000	-	(254,000)	-100.00%
560034	2018 GO Bond Interest	-	7,584	5,461	5,461	-	(5,461)	-100.00%
560035	2020 GO Bond Principal	-	-	-	-	262,500	262,500	0.00%
560036	2020 GO Bond Interest	-	-	-	1,204	4,681	4,681	0.00%
560071	2008B Alt Rev Interest (WS)	10,814	4,059	-	-	-	-	0.00%
560081	Interfund Loan Interest	9,610	37,520	27,500	51,769	53,542	26,042	94.70%
560103	Community Bk Loan Interest (WS)	1,589	250	-	-	-	-	0.00%
560104	IEPA Loan Principal (WS)	-	-	634,690	634,690	648,794	14,104	2.22%
560105	IEPA Loan Interest (WS)	303,748	290,674	282,456	282,456	268,352	(14,104)	-4.99%
Total Debt Service		573,067	586,087	1,204,107	1,229,580	1,237,869	33,762	2.80%
Transfers								
575013	Transfer to Capital Equipment Repl Fun	416,033	424,171	563,781	563,781	612,881	49,100	8.71%
575031	Transfer to TIF-Madison Street	-	-	575,000	533,000	-	(575,000)	0.00%
575032	Transfer to TIF-North Avenue	-	2,379	25,000	-	-	(25,000)	-100.00%
Total Transfers		416,033	426,550	1,163,781	1,096,781	612,881	(550,900)	-47.34%
Total Expenditures		26,586,190	26,758,785	31,856,510	31,096,911	31,504,092	(352,418)	-1.11%

General Fund

The General Fund is used to account for all revenues and expenditures used to finance traditional services associated with municipal government which are not required to be accounted for in other funds. The main components of these expenditures consist of Administrative, Police, Fire, and Public Works. The primary revenues used to finance these functions are the property tax, sales tax, utility tax, income tax, real estate transfer tax, refuse charges, vehicle licenses, and various fees and permit charges.

Village of River Forest Budget Detail by Account Fiscal Year 2021 Budget								
Account Number	Description	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	\$ CHG FY 2020/21	% CHG FY 2020/21
01	General Fund							
01-00-00-41-1000	Property Taxes-Prior	2,988,236	3,047,411	3,133,282	3,200,304	3,278,104	144,822	4.62%
01-00-00-41-1021	Property Tax-Current Year	3,329,020	3,378,532	3,349,151	3,380,561	3,424,403	75,252	2.25%
	Property Taxes	6,317,256	6,425,943	6,482,433	6,580,865	6,702,507	220,074	3.39%
01-00-00-41-1150	Replacement Tax	135,251	138,628	141,187	176,000	177,760	36,573	25.90%
01-00-00-41-1190	Restaurant Tax	169,232	164,490	169,384	164,877	164,877	(4,507)	-2.66%
01-00-00-41-1200	Sales Tax	1,873,183	1,871,397	1,910,630	1,828,772	1,870,834	(39,796)	-2.08%
01-00-00-41-1205	State Use Tax	294,862	339,663	354,152	365,214	396,606	42,454	11.99%
01-00-00-41-1210	Non-Home Rule Sales Tax	855,825	846,725	873,027	836,863	845,232	(27,795)	-3.18%
01-00-00-41-1250	Income Tax	1,013,098	1,084,678	1,125,579	1,198,197	1,173,060	47,481	4.22%
01-00-00-41-1450	Transfer Tax	127,827	121,728	119,369	119,338	118,295	(1,074)	-0.90%
01-00-00-41-1460	Communication Tax	281,834	269,441	260,514	230,893	219,348	(41,166)	-15.80%
01-00-00-41-1475	Utility Tax Elec	426,868	441,078	433,430	422,442	431,462	(1,968)	-0.45%
01-00-00-41-1480	Utility Tax Gas	176,902	186,938	176,000	170,000	175,000	(1,000)	-0.57%
01-00-00-41-1550	State Wireless Taxes	43,312	-	-	-	-	-	0.00%
01-00-00-41-1600	Cannabis Excise Tax	-	-	-	-	4,500	4,500	0.00%
	Other Taxes	5,398,196	5,464,766	5,563,272	5,512,596	5,576,974	13,702	0.25%
01-00-00-42-2115	Pet Licenses	2,301	1,470	2,240	1,900	2,000	(240)	-10.71%
01-00-00-42-2120	Vehicle Licenses	285,379	307,159	306,000	290,000	295,000	(11,000)	-3.59%
01-00-00-42-2125	Cab License	500	500	-	-	-	-	0.00%
01-00-00-42-2345	Contractor's License Fees	80,850	77,270	80,300	79,040	93,510	13,210	16.45%
01-00-00-42-2350	Business Licenses	19,812	18,845	17,400	21,390	21,000	3,600	20.69%
01-00-00-42-2355	Tent Licenses	150	180	300	50	300	-	0.00%
01-00-00-42-2360	Building Permits	468,281	319,739	999,740	1,045,555	517,525	(482,215)	-48.23%
01-00-00-42-2361	Plumbing Permits	37,210	38,660	42,375	65,975	40,880	(1,495)	-3.53%
01-00-00-42-2362	Electrical Permits	47,784	38,421	42,925	65,975	49,600	6,675	15.55%
01-00-00-42-2364	Reinspection Fees	14,550	6,300	5,000	4,800	5,000	-	0.00%
01-00-00-42-2365	Bonfire Permits	30	30	60	100	60	-	0.00%
01-00-00-42-2366	Beekeeping Permit	50	75	150	-	150	-	0.00%
01-00-00-42-2368	Solicitors Permits	700	1,100	1,200	775	1,200	-	0.00%
01-00-00-42-2370	Film Crew License	4,100	6,900	5,600	4,200	5,100	(500)	-8.93%
01-00-00-42-2520	Liquor Licenses	28,713	25,600	25,000	27,400	25,000	-	0.00%
01-00-00-42-2570	Cable Television Franchise	219,881	211,687	209,600	212,685	212,530	2,930	1.40%
	Licenses & Permits	1,210,291	1,053,936	1,737,890	1,819,845	1,268,855	(469,035)	-26.99%
01-00-00-43-3065	Police Reports	2,324	2,437	2,200	2,000	2,200	-	0.00%
01-00-00-43-3070	Fire Reports	775	576	500	325	375	(125)	-25.00%
01-00-00-43-3180	Garbage Collection	1,029,779	1,063,818	1,093,840	1,092,873	1,120,195	26,355	2.41%
01-00-00-43-3185	Penalties on Garbage Fees	7,052	7,205	7,290	7,570	7,475	185	2.54%
01-00-00-43-3200	Metra Parking	30,689	46,717	51,840	51,240	51,840	-	0.00%
01-00-00-43-3220	Parking Lot Fees	55,352	85,847	97,830	99,007	129,709	31,879	32.59%
01-00-00-43-3225	Administrative Towing Fees	137,500	104,000	129,052	108,987	120,497	(8,555)	-6.63%
01-00-00-43-3230	Animal Release Fees	5	90	-	-	-	-	0.00%
01-00-00-43-3515	NSF Fees	75	125	200	50	200	-	0.00%
01-00-00-43-3530	50/50 Sidewalk Program	9,432	5,343	10,000	1,770	10,000	-	0.00%
01-00-00-43-3536	Elevator Inspection Fees	4,150	4,400	4,250	4,250	4,250	-	0.00%
01-00-00-43-3537	Elevator Reinspection Fees	1,350	1,050	400	-	400	-	0.00%
01-00-00-43-3540	ROW Encroachment Fees	250	1,100	-	-	-	-	0.00%
01-00-00-43-3550	Ambulance Fees	306,692	388,119	390,000	383,000	396,000	6,000	1.54%
01-00-00-43-3554	CPR Fees	960	1,480	1,500	700	1,000	(500)	-33.33%
01-00-00-43-3557	Car Fire & Extrication Fee	500	1,000	1,000	500	1,000	-	0.00%
01-00-00-43-3560	State Highway Maintenance	58,943	45,672	61,659	61,659	61,659	-	0.00%
	Charges for Services	1,645,828	1,758,979	1,851,561	1,813,931	1,906,800	55,239	2.98%
01-00-00-44-4230	Police Tickets	153,826	184,382	162,354	187,176	168,055	5,701	3.51%
01-00-00-44-4240	Automated Traffic Enf Fines	32,760	35,531	36,944	41,064	41,064	4,120	11.15%
01-00-00-44-4300	Local Ordinance Tickets	4,069	4,798	4,791	2,973	3,947	(844)	-17.62%
01-00-00-44-4430	Court Fines	56,495	46,581	49,312	49,532	49,687	375	0.76%
01-00-00-44-4435	DUI Fines	16,063	9,542	7,038	12,108	5,938	(1,100)	-15.63%
01-00-00-44-4436	Drug Forfeiture Revenue	1,283	-	1,616	200	534	(1,082)	-66.96%
01-00-00-44-4439	Article 36 Forfeited Funds	7,584	-	2,652	400	2,314	(338)	-12.75%
01-00-00-44-4440	Building Construction Citation	13,174	11,750	5,000	1,000	5,000	-	0.00%
	Fines & Forfeits	285,254	292,584	269,707	294,453	276,539	6,832	2.53%
01-00-00-45-5100	Interest	91,370	130,766	115,550	178,150	136,712	21,162	18.31%
01-00-00-45-5200	Net Change in Fair Value	(19,419)	10,400	-	-	-	-	0.00%
	Interest	71,951	141,166	115,550	178,150	136,712	21,162	18.31%

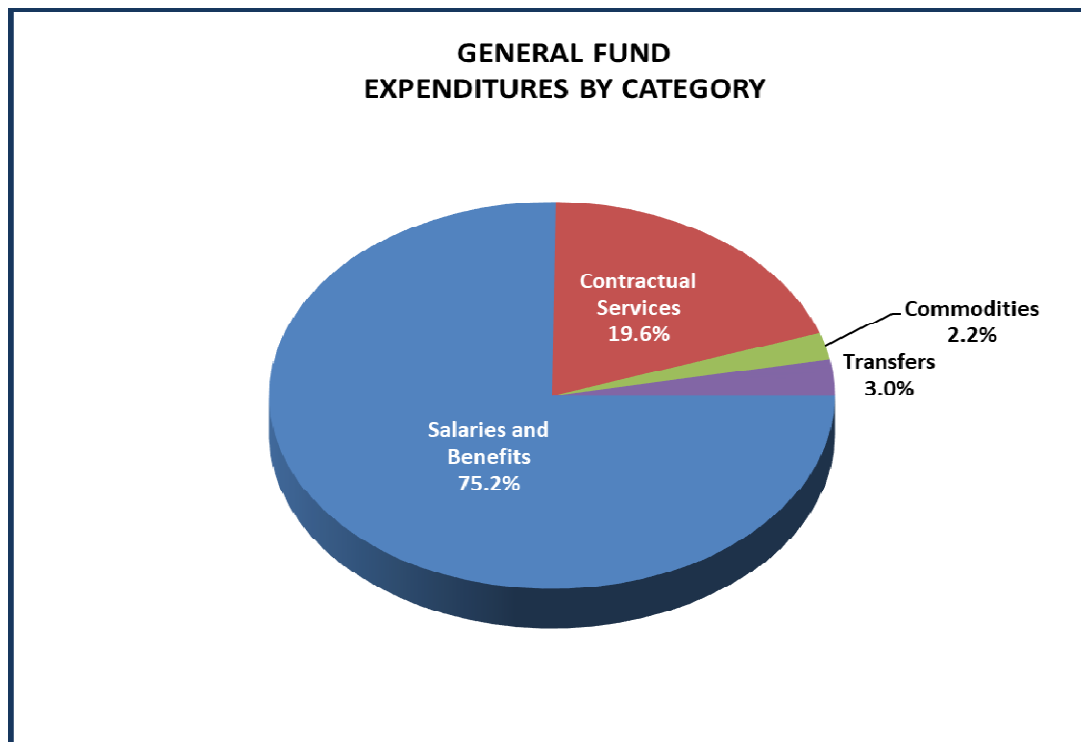
Village of River Forest Budget Detail by Account Fiscal Year 2021 Budget								
Account Number	Description	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	\$ CHG FY 2020/21	% CHG FY 2020/21
01-00-00-46-6410	Miscellaneous	11,343	8,848	29,300	109,013	9,735	(19,565)	-66.77%
01-00-00-46-6411	Miscellaneous Public Safety	1,500	2,324	4,200	3,703	3,500	(700)	-16.67%
01-00-00-46-6412	Reimbursements-Crossing Gu	67,354	70,881	63,565	63,565	64,836	1,271	2.00%
01-00-00-46-6415	Reimbursement of Expenses	668	36,610	10,000	5,000	10,000	-	0.00%
01-00-00-46-6417	IRMA Reimbursements	21,853	178,767	45,000	45,000	50,000	5,000	11.11%
01-00-00-46-6510	T-Mobile Lease	40,853	41,503	36,000	36,000	36,000	-	0.00%
01-00-00-46-6511	WSCDC Rental Income	63,998	50,688	51,787	51,720	52,874	1,087	2.10%
01-00-00-46-6521	Law Enforcement Training Re	2,364	3,976	5,700	3,800	5,700	-	0.00%
01-00-00-46-6524	ISEARCH Grant	8,500	8,750	8,925	8,925	9,125	200	2.24%
01-00-00-46-6525	Bullet Proof Vest Reimb-DOJ	3,715	1,479	3,833	3,005	3,819	(14)	-0.37%
01-00-00-46-6528	IDOT Traffic Safety Grant	9,925	4,824	19,323	9,188	28,217	8,894	46.03%
01-00-00-46-6537	IMPACT Grant	8,755	-	-	-	-	-	0.00%
01-00-00-46-6615	MABAS Grant	-	1,017	-	-	-	-	0.00%
01-00-00-46-6620	State Fire Marshal Training	1,262	1,114	750	1,262	1,000	250	33.33%
01-00-00-46-7388	Sustainability Comm Donation	50	83	-	5,000	-	-	0.00%
01-00-00-46-8001	IRMA Excess	281,693	(199,131)	150,000	62,000	200,000	50,000	33.33%
	Miscellaneous	523,833	211,733	428,383	407,181	474,806	46,423	10.84%
01-00-00-48-8000	Sale of Property	-	-	1,000	-	1,000	-	0.00%
	Other Financing Sources	-	-	1,000	-	1,000	-	0.00%
	Total Revenues	15,452,608	15,349,106	16,449,796	16,607,021	16,344,193	(105,603)	-0.64%

General Fund- Expenditures by Category

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	\$CHNG FY20/21	% CHNG FY20/21
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EXPENDITURES BY CATEGORY

Personal Services	6,816,558	7,047,340	7,260,014	7,180,531	7,634,087	374,073	5.15%
Employee Benefits	4,142,294	4,340,661	4,764,901	4,777,449	4,990,854	225,953	4.74%
Salaries and Benefits	10,958,852	11,388,001	12,024,915	11,957,980	12,624,941	600,026	4.99%
Contractual Services	3,599,560	3,768,669	3,585,331	3,508,802	3,270,092	(315,239)	-8.79%
Commodities	323,379	367,030	427,028	400,442	373,079	(53,949)	-12.63%
Transfers	416,033	426,550	1,056,795	989,795	500,329	(556,466)	-52.66%
TOTAL	15,297,824	15,950,250	17,094,069	16,857,019	16,768,441	(325,628)	-1.90%



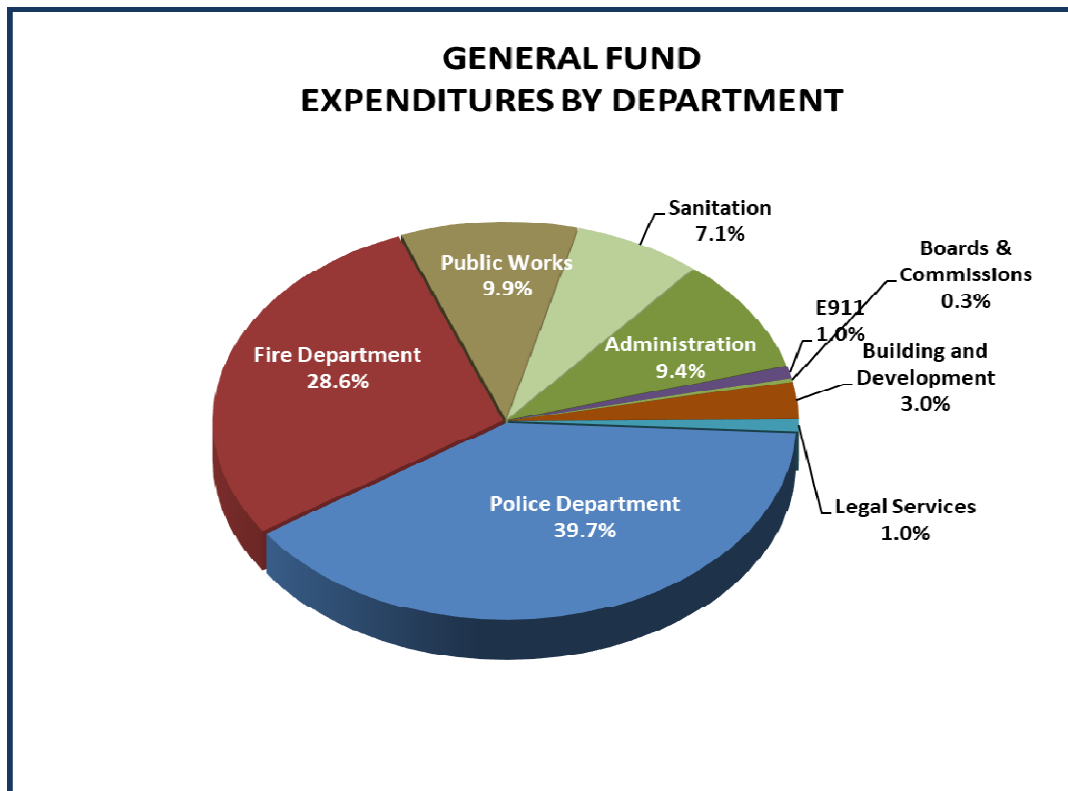
General Fund Expenditures by Department

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	\$CHNG FY20/21	% CHNG FY20/21
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EXPENDITURES BY DEPARTMENT

Administration	1,590,412	1,663,114	2,131,807	2,073,357	1,581,114	(550,693)	-25.83%
E911	453,655	347,499	454,984	346,183	167,976	(287,008)	-63.08%
Boards & Commissions	9,016	122,456	47,272	57,265	49,464	2,192	4.64%
Building and Development	468,069	438,294	475,559	480,659	505,401	29,842	6.28%
Legal Services	144,960	206,534	172,000	178,233	162,000	(10,000)	-5.81%
Police Department	5,793,553	5,981,907	6,405,183	6,201,895	6,656,454	251,271	3.92%
Fire Department	4,090,561	4,362,399	4,547,294	4,680,539	4,802,708	255,414	5.62%
Public Works	1,638,453	1,680,967	1,699,130	1,657,509	1,650,629	(48,501)	-2.85%
Sanitation	1,109,146	1,147,079	1,160,840	1,181,379	1,192,695	31,855	2.74%

TOTAL	15,297,824	15,950,250	17,094,069	16,857,019	16,768,441	(325,628)	-1.90%
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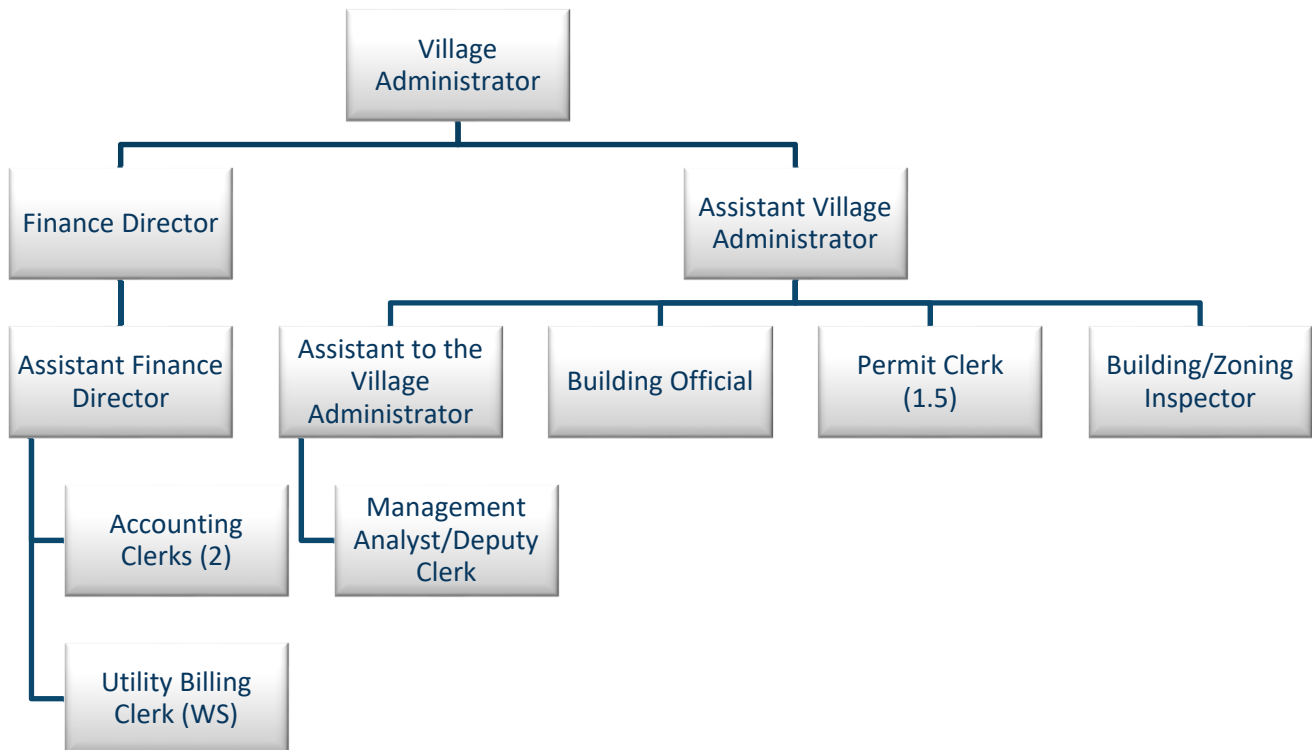
Village of River Forest
General Fund
Budget Summary by Account
Fiscal Year 2021 Budget

ACCOUNT NUMBER	DESCRIPTION	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	Increase (Decrease)	% Inc (Dec)
Personal Services								
510100	Salaries Sworn	4,446,012	4,484,695	4,732,351	4,709,390	4,988,217	255,866	5.41%
510200	Salaries Regular	1,503,812	1,564,506	1,598,513	1,592,499	1,681,997	83,484	5.22%
511500	Specialist Pay	184,677	184,741	186,299	187,252	186,317	18	0.01%
511600	Holiday Pay	180,008	187,106	206,828	184,729	218,622	11,794	5.70%
511700	Overtime	383,707	461,864	371,250	377,008	381,250	10,000	2.69%
511727	IDOT STEP Overtime	11,226	4,005	19,323	10,775	28,217	8,894	46.03%
511750	Compensated Absences-Retiremt	1,434	39,475	-	127	-	-	0.00%
511800	Educational Incentives	52,090	50,590	51,600	52,800	54,850	3,250	6.30%
511950	Insurance Refusal Reim	5,620	4,972	4,899	4,725	4,534	(365)	-7.45%
513000	Part-Time Salaries	47,972	65,386	88,951	61,226	90,083	1,132	1.27%
	Total Personal Services	6,816,558	7,047,340	7,260,014	7,180,531	7,634,087	374,073	5.15%
Employee Benefits								
520100	ICMA Retirement Contract	1,620	-	13,320	13,320	13,805	485	3.64%
520320	FICA	95,615	103,317	104,030	106,399	108,960	4,930	4.74%
520326	Medicare	94,910	97,693	103,146	104,681	110,649	7,503	7.27%
520331	IMRF	176,072	188,177	159,472	156,722	198,969	39,497	24.77%
520350	Employee Assistance Program	1,827	1,804	1,850	1,850	1,850	-	0.00%
520376	Fringe Benefits	17,850	18,512	19,320	18,868	20,784	1,464	7.58%
520401	Health Insurance	956,707	998,474	992,226	999,113	1,080,077	87,851	8.85%
520421	Health Insurance - Retirees	124,938	137,544	150,479	153,719	133,146	(17,333)	-11.52%
520426	Life Insurance	5,486	4,398	4,770	5,403	4,912	142	2.98%
520431	VEBA Contributions	137,883	132,997	166,621	161,184	169,978	3,357	2.01%
520500	Wellness Program	1,090	1,644	1,650	5,421	3,250	1,600	96.97%
530009	Police Pension Contribution	1,394,597	1,462,304	1,584,000	1,569,520	1,609,434	25,434	1.61%
530010	Fire Pension Contribution	1,133,699	1,193,797	1,464,017	1,481,249	1,535,040	71,023	4.85%
	Total Employee Benefits	4,142,294	4,340,661	4,764,901	4,777,449	4,990,854	225,953	4.74%
Contractual Services								
530200	Communications	35,556	34,628	29,818	26,776	28,862	(956)	-3.21%
530300	Audit Services	18,035	17,375	20,770	23,398	21,920	1,150	5.54%
530350	Actuarial Services	17,340	2,730	9,000	6,405	3,175	(5,825)	-64.72%
530370	Professional Services	9,436	9,336	10,750	10,635	10,470	(280)	-2.60%
530380	Consulting Services	155,613	213,791	151,000	118,953	152,500	1,500	0.99%
530385	Administrative Adjudication	19,110	20,690	23,740	19,600	23,740	-	0.00%
530400	Secretarial Services	371	4,099	4,000	3,539	4,000	-	0.00%
530410	IT Support	194,011	182,348	145,270	143,378	146,687	1,417	0.98%
530420	Legal Services	7,980	36,846	56,000	72,078	38,000	(18,000)	-32.14%
530425	Village Attorney	124,980	160,130	110,000	116,425	120,000	10,000	9.09%
530426	Village Prosecutor	12,000	12,533	12,000	12,000	12,000	-	0.00%
530429	Vehicle Sticker Program	17,818	15,442	15,580	16,100	17,355	1,775	11.39%
530430	Animal Control	1,390	940	2,500	1,870	2,500	-	0.00%
531100	Health/Inspection Services	15,113	15,450	15,500	15,450	15,450	(50)	-0.32%
531250	Unemployment Claims	977	9,405	1,500	20,235	5,000	3,500	233.33%
531300	Inspection Services	89,187	62,190	67,625	69,125	69,490	1,865	2.76%
531305	Plan Review Services	22,173	17,668	30,000	36,305	25,000	(5,000)	-16.67%
531310	Julie Notifications	995	912	1,000	1,000	1,000	-	0.00%
532100	Bank Fees	10,211	9,776	12,767	11,386	12,028	(739)	-5.79%
532200	Liability Insurance	291,248	272,553	275,366	266,494	255,539	(19,827)	-7.20%
532250	IRMA Liability Deductible	35,069	138,603	25,000	25,000	15,000	(10,000)	-40.00%
533100	Maintenance of Equipment	12,505	14,265	27,366	25,387	26,616	(750)	-2.74%
533200	Maintenance of Vehicles	126,985	95,688	107,281	111,158	127,195	19,914	18.56%
533300	Maint of Office Equipment	10,607	10,185	11,541	10,935	11,540	(1)	-0.01%
533400	Maintenance Traffic/St Lights	84,538	92,475	73,380	66,657	67,400	(5,980)	-8.15%
533550	Tree Maintenance	89,916	81,204	98,500	120,382	104,500	6,000	6.09%
533600	Maintenance of Buildings	70,650	63,481	79,050	76,497	78,170	(880)	-1.11%
533610	Maintenance of Sidewalks	55,036	55,758	55,000	55,089	55,000	-	0.00%

Village of River Forest
General Fund
Budget Summary by Account
Fiscal Year 2021 Budget

ACCOUNT NUMBER	DESCRIPTION	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	Increase (Decrease)	% Inc (Dec)
533620	Maintenance of Streets	152,199	103,630	123,000	132,551	58,000	(65,000)	-52.85%
534100	Training	43,508	37,682	68,210	52,230	65,500	(2,710)	-3.97%
534150	Tuition Reimbursement	-	-	-	1,500	-	-	0.00%
534200	Community Support Services	138,495	134,014	105,000	110,498	109,471	4,471	4.26%
534250	Travel & Meeting	22,400	17,662	29,140	23,934	29,445	305	1.05%
534275	WSCDC Contribution	445,430	339,499	435,434	337,683	148,426	(287,008)	-65.91%
534277	Citizens Corps Council	225	-	5,000	-	5,000	-	0.00%
534278	Medical Reserve Corp	-	-	500	-	500	-	0.00%
534300	Dues & Subscriptions	44,682	42,876	47,388	50,366	53,553	6,165	13.01%
534350	Printing	13,430	11,140	8,400	10,149	7,700	(700)	-8.33%
534400	Medical & Screening	21,533	21,235	26,265	26,402	26,265	-	0.00%
534450	Testing	2,270	20,282	15,000	8,000	15,000	-	0.00%
535300	Advertising/Legal Notice	3,430	7,549	4,350	4,576	4,250	(100)	-2.30%
535350	Dumping Fees	11,864	12,926	13,000	13,000	13,000	-	0.00%
535400	Damage Claims	15,757.00	159,741	30,000	27,500	27,500	(2,500)	-8.33%
535450	St Light Electricity	28,825	27,957	31,500	22,088	27,900	(3,600)	-11.43%
535500	Collection & Disposal	1,045,792	1,068,452	1,093,840	1,092,873	1,120,195	26,355	2.41%
535510	Leaf Disposal	63,354	78,627	66,500	88,456	72,000	5,500	8.27%
535600	Community and Emp Programs	17,516	34,896	11,500	24,739	24,250	12,750	110.87%
535700	GEMT Expenses	-	-	-	-	12,000	12,000	0.00%
	Total Contractual Services	3,599,560	3,768,669	3,585,331	3,508,802	3,270,092	(315,239)	-8.79%
Commodities								
540100	Office Supplies	24,201	24,886	29,080	25,626	27,625	(1,455)	-5.00%
540150	Office Equipment	1,060	615	29,394	44,268	3,150	(26,244)	-89.28%
540200	Gas & Oil	66,590	77,736	79,122	68,584	69,954	(9,168)	-11.59%
540300	Uniforms Sworn Personnel	47,812	43,675	46,133	33,517	46,133	-	0.00%
540310	Uniforms Other Personnel	6,572	6,362	6,650	3,966	6,650	-	0.00%
541300	Postage	9,317	8,928	10,525	10,560	11,113	588	5.59%
540400	Prisoner Care	2,675	2,094	3,540	2,590	3,540	-	0.00%
540500	Vehicle Parts	3,748	6,762	10,000	15,500	10,000	-	0.00%
540600	Operating Supplies	81,128	83,997	66,938	63,625	111,988	45,050	67.30%
540601	Radios	2,910	7,330	8,350	7,340	8,350	-	0.00%
540602	Firearms and Range Supplies	11,805	13,653	17,640	16,850	17,640	-	0.00%
540603	Evidence Supplies	6,895	10,250	7,650	7,250	7,650	-	0.00%
540605	DUI Expenditures	4,673	6,379	7,038	6,500	5,938	(1,100)	-15.63%
540610	Drug Forfeiture Expenditures	2,792	3,975	1,616	2,210	534	(1,082)	-66.96%
540620	Article 36 Exp	4,728	8,895	2,652	2,400	2,314	(338)	-12.75%
540615	Cannabis Tax Act Expenditures	-	-	-	-	4,500	4,500	0.00%
540800	Trees	10,875	27,626	36,000	29,656	36,000	-	0.00%
542100	Snow & Ice Control	35,598	33,867	64,700	60,000	-	(64,700)	-100.00%
	Total Commodities	323,379	367,030	427,028	400,442	373,079	(53,949)	-12.63%
Transfers								
575013	Transfer to Capital Equipment Repl Fu	416,033	424,171	456,795	456,795	500,329	43,534	9.53%
575031	Transfer to TIF-Madison Street	-	-	575,000	533,000	-	(575,000)	0.00%
575032	Transfer to TIF-North Avenue	-	2,379	25,000	-	-	(25,000)	-100.00%
	Total Transfers	416,033	426,550	1,056,795	989,795	500,329	(556,466)	-52.66%
Total General Fund		15,297,824	15,950,250	17,094,069	16,857,019	16,768,441	(325,628)	-1.90%

Administration Organizational Chart



Administration

BUDGET SNAPSHOT

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET
Personal Services	\$598,993	\$611,334	\$609,668	\$644,990
Employee Benefits	\$196,266	\$208,661	\$215,053	\$240,926
Contractual Services	\$841,725	\$682,382	\$687,126	\$666,635
Commodities	\$23,751	\$29,430	\$28,510	\$28,563
Transfers	\$2,379	\$600,000	\$533,000	-
Total	\$1,663,114	\$2,131,807	\$2,073,357	\$1,581,114

DEPARTMENT DESCRIPTION

The Administration Division reflects expenses of the Village Administrator's Office and Finance operations. The Village Administrator is responsible to the Village Board for enforcing Village policies, and supervising and coordinating the activities of all Village departments.

The Village Administrator's Office provides support to Village departments in the areas of human resources, employee benefits, organizational development, risk management, information technology as well as leading the Village's economic development efforts.

The Finance operations are responsible for the receipt and disbursement of Village funds and accounting of the Village's finances for use in management decisions.

BUDGET ANALYSIS

The Administration budget includes a variety of contractual services, some of which are specific to this Department and some that serve the overall organization. Increases to employee benefit costs are largely driven by increases in the employer contribution for IMRF and health insurance benefits. The Village is a member of the IPBC and, over time, has seen stability and only moderate increases in benefit expenses. The Village's unemployment claims experience and associated costs are expected to be short-lived, even with expanded federal unemployment benefits. Previously, the Village switched to a higher deductible for liability insurance and, as part of the process, has held certain funds in reserve from which deductible payments have been made. As a result of the funds in this optional deductible reserve, the Village was able to further reduce its liability insurance deductible budget again in FY 2021. The Village will also see a reduction in its annual premium payment as a result of positive claims experience trends. There are no staffing changes proposed for FY 2021 in the Administration or Finance divisions.

PERSONNEL SUMMARY

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET
Administration	3.5	3.5	3.5
Finance	4.0	4.0	4.0
TOTAL ADMINISTRATION FTEs	7.5	7.5	7.5

VILLAGE OF RIVER FOREST, ILLINOIS
ADMINISTRATION OVERVIEW
FISCAL YEAR 2021 BUDGET

LOOKING FORWARD: 2021 OBJECTIVES

In FY 2021 the Village of River Forest modified its Objectives Section to incorporate the guiding principles set by the Village Board. The means in which the Village works to satisfy these principles is through a variety of means such as providing excellent customer service, ensuring efficient and effective municipal operations, protecting and enhancing the quality of life for Village residents, and continuing efforts toward economic development.

Guiding Principle: Protecting Public Safety

1. Continue to assist the Police Department with implementation of smart city/public safety technology enhancements
2. Examine impact of COVID-19 on Village operations, communication channels, infrastructure, finances and staff and recommend any changes, if needed
3. Continue collaborative efforts with the River Forest Township, Concordia University, and other community partners to expand the Village's AARP Age Friendly and Dementia-friendly initiatives
4. Consider recommendations of the Deer Task Force Committee

Guiding Principle: Stabilizing Property Taxes

1. Continue to seek grant funding for short and long term projects such as the Harlem Avenue viaduct project.
2. Identify processes that are currently completed manually or with dual entries in the Administration Department (including the Building and Finance Divisions) and determine how they can be automated to improve efficiency and enhance customer service.

Guiding Principle: Strengthening Property Values

1. The recently-formed Age-Friendly Committee will conduct a baseline assessment of age-friendliness in the Village and evaluate the results
2. Continue implementation of recommendations from the Comprehensive Plan update and allocate necessary resources to begin implementation.
3. Continue to implement improvements in the Village's communication with the public. Evaluate and implement strategies such as expanding the Village's social media presence as well as proactive communication.
4. Continue to review and implement "Smart City" applications to determine which applications may enhance customer service and/or Village operations.
5. Continue collaborative efforts to plan for the possible expansion and/or improvement of the River Forest Civic Center Authority Building.

**VILLAGE OF RIVER FOREST, ILLINOIS
ADMINISTRATION OVERVIEW
FISCAL YEAR 2021 BUDGET**

REVIEWING THE YEAR: 2020 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOALS	STATUS
Continue to implement improvements in the Village's communication with the public. Evaluate and implement strategies such as expanding the Village's social media presence as well as proactive communication.	In FY 2020 the Village launched an Instagram page and began live streaming Village Board meetings online.
Support the Collaboration Committee's efforts to conduct "listening tours" with River Forest residents to identify issues of concerns and opportunities for constructive resolutions.	The Collaboration Committee is scheduled to meet again in Spring, 2020.
Continue to review and implement Smart City applications to determine which applications may enhance customer service and/or Village operations.	Village staff continued its efforts to plan, budget and implement street cameras for public safety, leak detention sensors, and building permit software.

VILLAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

GOALS	STATUS
Continue collaborative efforts to plan for the possible expansion and/or improvement of the River Forest Civic Center Authority Building.	The Village engaged with a consultant and will be reviewing the preliminary findings shortly.
Continue collaborative efforts with the River Forest Township and Concordia University to expand the Village's Dementia-friendly initiatives.	Staff attended, and will continue to attend, Dementia-Friendly River Forest meetings to continue the Village's involvement and to fold local businesses into new initiatives.
Identify and explore possible strategies that ensure River Forest remains at the forefront of providing a high quality of life for aging residents, including a joint Aging in Place Committee (Comprehensive Plan recommendation).	The Village was accepted into the AARP Network for Age-Friendly States and Communities. The Age-Friendly Ad Hoc Committee is being established, which will create an Age-Friendly Plan by FY 2022.
Review, prioritize and consider recommendations from the 2018 Comprehensive Plan update and allocate resources necessary to begin implementation.	The Plan Commission is in the process of reviewing a draft Affordable Housing Plan that the Board will consider for adoption.
Continue to seek grant funding for short and long term projects such as the Harlem Avenue viaduct project.	A joint application was prepared and filed on the Village's behalf.

VILLAGE BOARD STRATEGIC GOAL: PERFORMANCE & EFFICIENCY

GOALS	STATUS
Leverage technology and the Village's communication channels to assist the Police Department in increasing both the means of participation and attendance (virtual or otherwise) at quarterly public safety meetings.	Administration Staff attend and live stream quarterly public safety meetings to expand opportunities for attendance.

**VILLAGE OF RIVER FOREST, ILLINOIS
ADMINISTRATION OVERVIEW
FISCAL YEAR 2021 BUDGET**

Implement short and long term recommendations of the information technology strategic plan to improve the Village's computer network and applications including, for example, an examination of staff's use of the electronic records management system and building permit software.	The Village issued an RFP for building permit software and is in the process of selecting a vendor. Funds have been budgeted in FY 2021 for the implementation of the software. The IT CIP projects continue to be based off the IT Strategic Plan. All Mobile Data Terminals in police cards were replaced in FY 2020. Staff continued to plan for the expansion of public safety street cameras.
Negotiate successor collective bargaining agreements with the FOP, IAFF and Local 150.	The Local 150 2019-2022 collective bargaining agreement was approved in FY 2020. The Village continues its efforts to negotiate successor agreements with FOP and IAFF.

VILLAGE BOARD STRATEGIC GOAL: ECONOMIC DEVELOPMENT

GOALS	STATUS
Oversee the planned development and administer the redevelopment agreement at Lake Street and Lathrop Avenue, which includes oversight of environmental remediation.	The consultant has completed property acquisition & preliminary demolition, has submitted building permits for review, and submitted the necessary paperwork to the IEPA for remediation.
Work to assemble property, develop a redevelopment agreement and assist with the planned development application for property at Lake Street and Park Avenue.	The Village continues to be engaged with a developer for options for redevelopment at Lake & Park.
Oversee the planned development of the senior care community at Chicago and Harlem Avenues.	Construction for this project commenced and is underway.
Work with the Economic Development Commission to identify strategies for reinvestment in the Madison Street and North Avenue TIF Districts.	These efforts are ongoing and will continue in the next fiscal year.

**VILLAGE OF RIVER FOREST, ILLINOIS
ADMINISTRATION OVERVIEW
FISCAL YEAR 2021 BUDGET**

PERFORMANCE MEASURES

In Fiscal Year 2012 the Village implemented performance measures in each operating department to provide continuous feedback in order to ensure the delivery of efficient and effective services.

MEASURES	FY 2019		FY 2020		FY 2021
	GOAL	ACTUAL	GOAL	PROJECTED	GOAL
GFOA Certificate of Excellence in Financial Reporting	Obtain	Obtained	Obtain	Obtained	Obtain
GFOA Distinguished Budget Award	Obtain	Obtained	Obtain	Obtained	Obtain
Send Monthly E-mail Blast to Village Residents	12 E-Mails	12 E-Mails	12 E-Mails	12 E-Mails	12 E-Mails
Increase Website Traffic by 5%	5% Increase	39% Increase	5% Increase	1% decrease	5% Increase
Retain or Improve Number of Resident Email Addresses	Retain 95% of e-mail addresses	Obtained; Increased 6% (3,795 total addresses)	Retain 95% of e-mail addresses	Obtained; Increased 3% (3,919 total addresses)	Retain 95% of e-mail addresses
Increase Number of Followers of Facebook page	-	40% Increase	5% Increase	Obtained; Increased 20% (1,790 total followers)	10% Increase
Increase Number of Employees Participating in the Flexible Benefit Program (FSA-125)	Increase 5%	Decreased 31.3% (22 total)	Retain 100% of current enrollment	Obtained; Increased enrollment 23% over FY 2019 (27 total)	Retain 100% of current enrollment
Retain ICMA Performance Measurement Certificate of Achievement	Retain	Retained	Retain and create plan for improving to certificate of distinction	Plan creation to be completed in FY 2021	Retain and create plan for improving to certificate of distinction
FOIA Response Time - Commercial Requests responded to within state guidelines	100%	100%	100%	100%	100%
FOIA Response Time - Non-Commercial Requests responded to within state guidelines	100%	100%	100%	100%	100%

**VILLAGE OF RIVER FOREST, ILLINOIS
ADMINISTRATION OVERVIEW
FISCAL YEAR 2021 BUDGET**

ACTIVITY MEASURES

Projected through the end of the fiscal year.

Measure	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Vehicle Stickers- Passenger	5,732	5,571	5,448	5,827	5,618
Vehicle Stickers- Seniors	941	911	938	928	934
Vehicle Stickers- Trucks	134	129	114	132	141
Vehicle Stickers- Motorcycles	110	105	90	121	107
Vehicle Stickers- Total	6,917	6,716	6,590	7,008	6,800
Vehicle Stickers- Late Notices Issued	1,040	1,100	1,188	1,699	759
Vehicle Stickers- Late Fees Assessed	645	585	601	755	660
Vehicle Stickers- Online Payments	1,809	1,841	2,041	2,091	2,368
Vehicle Sticker Sales	\$289,085	\$289,225	\$285,378	\$306,732	\$289,331
Accounts Payable Checks Printed/Electronic Payments Made	2,276	2,364	2,300	2,182	2,272
Real Estate Transfer Stamps Issued	230	256	232	232	233
Animal Tags Issued	229	213	227	207	131
Cash Receipts	27,676	27,033	27,500	26,677	25,404
Invoices Issued	128	188	145	167	112
Freedom of Information Requests	130	124	96	125	188
Snow Removal Program Participants	-	-	-	-	15
Auto Liability Claims	0	1	1	2	1
Auto Physical Damage	4	5	1	4	1
General Liability Claims	2	0	1	1	1
Village Property Damage Claims	10	6	8	12	10
Workers Compensation Claims	9	8	3	6	5

**Village of River Forest
Budget Detail by Account
Fiscal Year 2021 Budget**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	Increase (Decrease)	% Inc (Dec)
10	Administration							
01-10-00-51-0200	Salaries Regular	573,151	597,262	609,766	608,493	644,337	34,571	5.67%
01-10-00-51-1700	Overtime	105	434	500	-	500	-	0.00%
01-10-00-51-1950	Insurance Refusal Reimb	2,220	1,298	1,068	1,175	153	(915)	-85.67%
01-10-00-51-3000	Part-Time Salaries	228	-	-	-	-	-	0.00%
	Personal Services	575,704	598,993	611,334	609,668	644,990	33,656	5.51%
01-10-00-52-0100	ICMA Retirement Contract	-	-	13,320	13,320	13,805	485	3.64%
01-10-00-52-0320	FICA	31,531	33,949	33,592	37,727	35,567	1,975	5.88%
01-10-00-52-0325	Medicare	8,259	8,619	9,161	8,964	9,648	487	5.32%
01-10-00-52-0330	IMRF	62,330	73,284	57,058	54,764	72,055	14,997	26.28%
01-10-00-52-0350	Employee Assistance Program	1,827	1,804	1,850	1,850	1,850	-	0.00%
01-10-00-52-0375	Fringe Benefits	8,158	8,523	9,600	9,748	10,032	432	4.50%
01-10-00-52-0400	Health Insurance	47,227	52,945	58,421	59,458	77,938	19,517	33.41%
01-10-00-52-0420	Health Insurance - Retirees	1	2,705	8,594	8,567	-	(8,594)	-100.00%
01-10-00-52-0425	Life Insurance	1,877	713	771	760	771	-	0.00%
01-10-00-52-0430	VEBA Contributions	11,688	12,080	14,644	14,474	16,010	1,366	9.33%
01-10-00-52-0500	Wellness Program	1,090	1,644	1,650	5,421	3,250	1,600	96.97%
	Benefits	173,988	196,266	208,661	215,053	240,926	32,265	15.46%
01-10-00-53-0200	Communications	30,138	28,190	23,160	21,065	21,680	(1,480)	-6.39%
01-10-00-53-0300	Audit Services	18,035	17,375	20,770	23,398	21,920	1,150	5.54%
01-10-00-53-0350	Actuarial Services	17,340	2,730	9,000	6,405	3,175	(5,825)	-64.72%
01-10-00-53-0380	Consulting Services	145,543	103,937	110,000	83,825	110,000	-	0.00%
01-10-00-53-0410	IT Support	147,828	131,507	93,278	95,348	91,928	(1,350)	-1.45%
01-10-00-53-0429	Vehicle Sticker Program	17,818	15,502	15,580	16,100	17,355	1,775	11.39%
01-10-00-53-1100	Health/Inspection Services	15,113	15,450	15,500	15,450	15,450	(50)	-0.32%
01-10-00-53-1250	Unemployment Claims	977	9,405	1,500	20,235	5,000	3,500	233.33%
01-10-00-53-2100	Bank Fees	10,211	9,776	12,767	11,386	12,028	(739)	-5.79%
01-10-00-53-2200	Liability Insurance	291,248	272,553	275,366	266,494	255,539	(19,827)	-7.20%
01-10-00-53-2250	IRMA Liability Deductible	35,069	138,603	25,000	25,000	15,000	(10,000)	-40.00%
01-10-00-53-3300	Maint of Office Equipment	10,607	10,185	11,041	10,935	11,040	(1)	-0.01%
01-10-00-53-4100	Training	8,415	4,540	7,000	6,950	10,500	3,500	50.00%
01-10-00-53-4150	Tuition Reimbursement	-	-	-	1,500	-	-	0.00%
01-10-00-53-4250	Travel & Meeting	13,590	8,343	12,580	12,585	12,585	5	0.04%
01-10-00-53-4300	Dues & Subscriptions	27,852	30,156	31,840	32,935	33,485	1,645	5.17%
01-10-00-53-4350	Printing	8,013	6,476	2,900	4,461	2,200	(700)	-24.14%
01-10-00-53-4400	Medical & Screening	798	909	1,500	6,850	1,500	-	0.00%
01-10-00-53-5300	Advertising/Legal Notice	836	1,192	2,100	1,465	2,000	(100)	-4.76%
01-10-00-53-5400	Damage Claims	300	-	-	-	-	-	0.00%
01-10-00-53-5600	Community and Emp Programs	17,516	34,896	11,500	24,739	24,250	12,750	110.87%
	Contractual Services	817,247	841,725	682,382	687,126	666,635	(15,747)	-2.31%
01-10-00-54-0100	Office Supplies	13,119	14,213	15,930	15,700	14,475	(1,455)	-9.13%
01-10-00-54-0150	Office Equipment	1,060	615	3,000	2,250	3,000	-	0.00%
01-10-00-54-1300	Postage	9,293	8,923	10,500	10,560	11,088	588	5.60%
	Materials & Supplies	23,472	23,751	29,430	28,510	28,563	(867)	-2.95%
01-10-00-57-5031	Transfer to TIF-Madison	-	-	575,000	533,000	-	(575,000)	-100.00%
01-10-00-57-5032	Transfer to TIF-North	-	2,379	25,000	-	-	(25,000)	-100.00%
	Other Financing Uses	-	2,379	600,000	533,000	-	(600,000)	-100.00%
10	Administration	1,590,412	1,663,114	2,131,807	2,073,357	1,581,114	(550,693)	-25.83%

BUDGET SNAPSHOT

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET
Contractual Services	\$347,499	\$454,984	\$346,183	\$167,976
Commodities				
Total	\$347,499	\$454,984	\$346,183	\$167,976

DEPARTMENT DESCRIPTION

The Village contracts with the West Suburban Consolidated Dispatch Center (WSCDC) for Police and Fire Emergency 9-1-1 Dispatch services. WSCDC provides service for the Villages of Elmwood Park, Forest Park, Oak Park, River Forest and the City of Park Ridge and serves more than 140,000 residents.

WSCDC was founded in 1999 as a cooperative venture voluntarily established by the Villages of Oak Park and River Forest pursuant to the Intergovernmental Cooperation Act, Chapter 5, Act 220 of the Illinois Compiled Statutes for the purpose of providing joint police, fire and other emergency communications.

WSCDC is governed by a Board of Directors comprised of the Village Manager of Elmwood Park, Village Manager of Oak Park, Village Administrator of River Forest, Village Administrator of Forest Park and the City Manager of Park Ridge. The agency has an annual budget of just over \$5 million and runs on a calendar fiscal year. Member dues are calculated according to the number of calls for service generated by each member agency.

BUDGET ANALYSIS

The 2019 WSCDC Budget increased by 5.16% from the previous budget amount. WSCDC FY begins January 1.

	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET	FY 2020 BUDGET
WSCDC Budget	\$4,298,089	\$4,481,697	\$4,788,549	\$5,035,867
RF Costs	\$537,544	\$382,306	\$435,434	\$148,426
RF Percent of WSCDC	12.02%	12.02%	13.73%	7.40%

WSCDC is funded by contributions from each member based on their respective call volume. Due to a change in the method of call data collection for all entities in 2019, River Forest call volume decreased substantially. This change accounts for the \$287,008 decrease in the Village's FY 2021 contribution over FY 2020. When the State of Illinois passed the dispatch consolidation bill, River Forest's share of ETSB funds began being redistributed directly to WSCDC in November 2017. WSCDC is using those funds to discount each member's contribution, resulting in a \$224,042 savings on the FY 2021 budget. River Forest's participant allocation decreased to 7.40% of the WSCDC due to the call volume decrease compared to the other villages.

PERSONNEL SUMMARY

There are no personnel assigned to this division.

**Village of River Forest
Budget Detail by Account
Fiscal Year 2021 Budget**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	Increase (Decrease)	% Inc (Dec)
14	E911							
01-14-00-53-0380	Consulting Services	-	-	3,000	-	3,000	-	0.00%
01-14-00-53-0410	IT Support	8,000	8,000	8,000	8,000	8,000	-	0.00%
01-14-00-53-3100	Maintenance of Equipment	-	-	500	-	500	-	0.00%
01-14-00-53-4100	Training	-	-	1,050	500	1,050	-	0.00%
01-14-00-53-4250	Travel & Meeting	-	-	1,500	-	1,500	-	0.00%
01-14-00-53-4275	WSCDC Contribution	445,430	339,499	435,434	337,683	148,426	(287,008)	-65.91%
01-14-00-53-4277	Citizens Corps Council	225	-	5,000	-	5,000	-	0.00%
01-14-00-53-4278	Medical Reserve Corp	-	-	500	-	500	-	0.00%
	Contractual Services	453,655	347,499	454,984	346,183	167,976	(287,008)	-63.08%
14	E911	453,655	347,499	454,984	346,183	167,976	(287,008)	-63.08%

Boards and Commissions

BUDGET SNAPSHOT

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET
Personal Services	-	-	-	-
Employee Benefits	\$1,125	\$1,272	\$1,194	\$1,464
Contractual Services	\$120,505	\$45,825	\$56,071	\$47,825
Commodities	\$826	\$175	-	\$175
Transfers	-	-	-	-
Total	\$122,456	\$47,272	\$57,265	\$49,464

DEPARTMENT DESCRIPTION

In FY 2019 the Village re-organized the budget to place all funds related to Village Boards, Commissions, and Committees into a single area within the budget. Funds included in this “Department” include expenses related to the functions of the following Boards and Commissions:

- Board of Fire and Police Commissioners
- Development Review Board
- Economic Development Commission
- Finance and Administration Committee
- Historic Preservation Commission
- Local Ethics Commission
- Plan Commission
- Sustainability Commission
- Traffic and Safety Commission
- Zoning Board of Appeals

Expenses related to other Village Boards and Commissions, including the Fire Pension Board and Police Pension Board are charged to those funds.

BUDGET ANALYSIS

Board of Fire and Police Commissioners

Under State statute, the Board of Fire and Police Commissioners is responsible for recruiting and appointing sworn Firefighter Paramedics and Police Officers. The Board also establishes the promotional lists for the sworn Fire and Police Department personnel and conducts hearings concerning disciplinary matters falling within its jurisdiction.

The total budget for the Board of Fire and Police Commissioners for FY 2021 is \$24,839, of which \$23,375 is for contractual services, which includes wages for the Secretary. The budget also includes \$1,464 for benefits for that position. A majority of the BFPC’s budget will be used toward the creation of new lists for public safety positions as outlined below.

List	Expiration Date
Patrol Officer	July 22, 2021
Firefighter/Paramedic	June 4, 2020*
Police Sergeant	November 21, 2021
Fire Lieutenant	December 7, 2021

**The existing list has been exhausted and the BFPC will need to create a new list prior to June, 2020. Some of this work may occur in FY 2020.*

Development Review Board

The Development Review Board holds hearings and makes recommendations to the Village Board of Trustees regarding planned development applications. Most expenses related to the Development Review Board are charged to the applicant. The Development Review Board budget for FY 2021 includes \$5,000 for consulting services. Most of the costs associated with planned development applications heard by the Development Review Board are reimbursed by the applicant.

Economic Development Commission

The Economic Development Commission will (1) advise the Village Board on the economic and community impact of potential developments, (2) Identify and assess underutilized properties to develop strategies for their highest and best use, (3) Encourage and support development within the Village in conjunction with existing corridor plans, land uses and the Village's development goals, (4) Investigate and recommend incentives to facilitate economic growth, (5) Maintain relationships with existing businesses and make recommendations to retain, enhance and market, (6) Receive direction from the Board of Trustees and provide feedback and recommendations, (7) Coordinate economic development outreach to surrounding units of local government. There are no expenses budgeted for the Economic Development Commission for FY 2021.

Historic Preservation Commission

The Historic Preservation Commission (HPC) holds hearings and reviews applications for Landmark properties and Certificates of Appropriateness. The Commission also acts as a resource to the public providing education in the areas of historic and architectural preservation. The total budget for the Historic Preservation Commission for FY 2021 is \$2,500 for legal services for review of demolition applications for historic properties.

Local Ethics Commission

The Local Ethics Commission receives all complaints about violations of the River Forest Ethics Ordinance. There are no expenses budgeted for the Local Ethics Commission for FY 2021. As of this writing, there have been no complaints received.

Plan Commission

The Plan Commission oversees the maintenance of the Comprehensive Plan that articulates the Village's general land use policies. The new Comprehensive Plan was adopted in FY 2020. The cost of the consulting services associated with creation of Affordable Housing Plan was included in the overall contract amount for the Comprehensive Plan and only incidental expenses are anticipated in FY 2021.

Sustainability Commission

The Sustainability Commission's purpose is to enhance the quality of life of its residents through the study and promotion of sustainable practices that conserve natural resources and protect the environment. The total budget for the Sustainability Commission for FY 2021 is \$5,000 for consulting services.

Traffic and Safety Commission

The function of the Traffic and Safety Commission is to review transit, parking and potentially hazardous traffic matters of the Village that have been referred to them. The Commission serves in an advisory capacity to the Village Board of Trustees. The total budget for the Traffic and Safety Commission for FY 2021 is \$5,000 for consulting services.

Zoning Board of Appeals

The Zoning Board of Appeals holds hearings and makes recommendations to the Village Board regarding applications for zoning variations, rezoning, zoning code text amendments, appeals and special use permits. The total budget for the Zoning Board of Appeals for FY 2021 is \$4,250. The budget consists of \$3,500 for legal services and \$750 for the publishing of legal notices.

PERSONNEL SUMMARY

There is one in-house position that acts in an interim secretarial role for the Board of Fire and Police Commissioners.

**Village of River Forest
Budget Detail by Account
Fiscal Year 2021 Budget**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	Increase (Decrease)	% Inc (Dec)
15	Boards and Commissions							
01-15-00-52-0320	FICA	-	254	248	219	248	-	0.00%
01-15-00-52-0325	Medicare	-	59	58	51	58	-	0.00%
01-15-00-52-0330	IMRF	-	411	366	324	438	72	19.67%
01-15-00-52-0375	Fringe Benefits	-	400	600	600	720	120	20.00%
	Benefits	-	1,125	1,272	1,194	1,464	192	15.09%
01-15-00-53-0380	Consulting Services	-	85,237	15,000	13,628	15,000	-	0.00%
01-15-00-53-0400	Secretarial Services	371	4,099	4,000	3,539	4,000	-	0.00%
01-15-00-53-0420	Legal Services	-	2,915	6,000	22,270	8,000	2,000	33.33%
01-15-00-53-4100	Training	-	-	1,000	2,000	1,000	-	0.00%
01-15-00-53-4250	Travel & Meeting	49	-	200	48	200	-	0.00%
01-15-00-53-4300	Dues & Subscriptions	-	375	375	375	375	-	0.00%
01-15-00-53-4400	Medical & Screening	5,954	2,698	3,000	4,200	3,000	-	0.00%
01-15-00-53-4450	Testing	2,270	20,282	15,000	8,000	15,000	-	0.00%
01-15-00-53-5300	Advertising/Legal Notice	348	4,898	1,250	2,011	1,250	-	0.00%
	Contractual Services	8,992	120,505	45,825	56,071	47,825	2,000	4.36%
01-15-00-54-0100	Office Supplies	-	821	150	-	150	-	0.00%
01-15-00-54-1300	Postage	24	5	25	-	25	-	0.00%
	Materials & Supplies	24	826	175	-	175	-	0.00%
15	Boards and Commissions	9,016	122,456	47,272	57,265	49,464	2,192	4.64%

Building & Development

BUDGET SNAPSHOT

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET
Personal Services	\$254,938	\$269,244	\$269,726	\$290,086
Employee Benefits	\$89,042	\$93,505	\$91,679	\$106,163
Contractual Services	\$90,484	\$110,135	\$117,070	\$106,145
Commodities	\$1,145	\$1,235	\$744	\$1,653
Transfers	\$2,687	\$1,440	\$1,440	\$1,354
Total	\$438,294	\$475,559	\$480,659	\$505,401

DEPARTMENT DESCRIPTION

The Building & Development Division administers all land use and zoning regulations and coordinates the planned development process in conjunction with the Village Administrator's Office. The Division is responsible for the enforcement of all building codes as well as zoning, sign, and subdivision ordinances.

The Division is responsible for the issuance of building permits for new construction and remodeling as well as sign and fence permits. The Division issues more than 1,000 permits annually and completes or coordinates more than 1,500 inspections annually.

The Building & Development Division provides staff support to the Zoning Board of Appeals, Plan Commission, Development Review Board, and Historic Preservation Commission.

BUDGET ANALYSIS

The FY 2020 budget is relatively stable compared to the FY 2019 budget with minor fluctuations in personnel/benefit costs and contractual services. Contractual services associated with various Building and Development goals are included in the Boards and Commissions budget (i.e. Comprehensive Plan implementation) as well as the Capital Improvement Fund (i.e. building permitting software). The FY 2021 includes the request to modify the Building/Zoning Inspector position from semi full-time to full-time.

PERSONNEL SUMMARY

	FY 2019 BUDGET	FY 2020 BUDGET	FY 2021 BUDGET
Building & Development	3.75	3.75	4.0

LOOKING FORWARD: 2021 OBJECTIVES

In FY 2021 the Village of River Forest modified its Objectives Section to incorporate the guiding principles set by the Village Board. The means in which the Village works to satisfy these principles is through a variety of means such as providing excellent customer service, ensuring efficient and effective municipal operations, protecting and enhancing the quality of life for Village residents, and continuing efforts toward economic development.

Guiding Principle: Protecting Public Safety

1. The Building Department will continue to deliver high quality permit reviews to ensure that building codes are met and safe building practices are planned for all structures within River Forest.
2. The Building Department will continue to deliver thorough building inspections to ensure that building codes are met in the field and safe building practices are implemented for all structures within River Forest
3. The Building Department will continue to oversee the health inspection program to ensure that licensed Food Establishments in River Forest meet all health code requirements.
4. Implement personnel changes to the Building and Zoning Inspector position to improve plan review response times and ensure properties are maintained as required by the IPMC.
5. Identify and continually monitor vacant and Village-owned properties to ensure sufficient maintenance and upkeep of the structure.

Guiding Principle: Stabilizing Property Taxes

1. The Building Department will implement new Land and License Management software that will assist the Department in improving the efficiency of operations while enhancing customer service through improved communication and online document submission.
2. Continue working alongside the Development Review Board and Zoning Board for all Planned Development and Special Use permit applications.
3. Evaluate projects that require building permits, inspections, and the related fees.

Guiding Principle: Strengthening Property Values

1. Work alongside the Plan Commission, Zoning Board of Appeals and Development Review Board to implement initiatives identified in the Comprehensive Plan.
2. Continue to support Sustainability Commission initiatives related to building and development (e.g. solar and beekeeping permits).

REVIEWING THE YEAR: 2020 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: PERFORMANCE & EFFICIENCY

GOALS	STATUS
Begin implementation of building permit software solution and train staff on its use	RFP released in FY 2020; acquisition anticipated in FY 2020 4 th quarter; implementation to begin in FY 2021

VILLAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOAL	STATUS
Offer online building permit application submission, review and inspection status tracking, and contractor license application submission through new building permitting software	Implementation to begin in FY 2021
Identify and continually monitor vacant and Village-owned properties to ensure sufficient maintenance and upkeep of the structure	In progress;
Work with builders and contractors to understand the changes resulting from the updated building code requirements	To be completed in FY 2021
Continue to support the Historic Preservation Commission's public education efforts regarding the demolition delay process	In progress; a demolition permit was issued following demolition delay period expiration at 1123 Franklin
Develop educational materials that guide residents through common zoning approval processes	Completed; materials made available on website at www.vrf.us/developmentguide

VILLAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

GOALS	STATUS
Continue to support Sustainability Commission initiatives related to building and development (e.g. solar and beekeeping permits)	In progress;
Work alongside the Plan Commission, Zoning Board of Appeals and Development Review Board to implement initiatives identified in the Comprehensive Plan	In progress; Plan Commission developing Affordable Housing Plan
Oversee demolition and construction activity associated with the mixed-use development at Lake and Lathrop	In progress; demolition permit issued in FY 2020; building permit application received and initial review completed
Oversee demolition and construction activity associated with the assisted living development at Chicago and Harlem	In progress; demolition completed; building permit issued in FY 2020 and construction on the project is underway

PERFORMANCE MEASURES

In Fiscal Year 2012 the Village implemented performance measures in each operating department to provide continuous feedback in order to ensure the delivery of efficient and effective services.

MEASURES	FY 2019		FY 2020		FY 2021
	GOAL	ACTUAL	GOAL	ACTUAL (1 ST – 3 RD QUARTERS)	GOAL
Plan Reviews of Large Projects Completed in 3 Weeks or Less	95%	75%	95%	89%	95%
Re-Reviews of Large Projects Completed in 2 weeks or Less	95%	92%	95%	96%	95%
Plan Reviews of Small Projects Completed in 1 week or Less	95%	100%	95%	100%	95%
Express Permits Issued at Time of Application	100%	100%	100%	100%	100%
Village Inspections Completed within 24 Hours of Request	100%	100%	100%	100%	100%
Contractual Inspections Passed	80%	93%	80%	93%	80%

ACTIVITY MEASURES

Projected through the end of the fiscal year.

Measure	FY 2017	FY 2018	FY 2019	FY 2020
Building Permits	199	159	157	184
Plumbing Permits	270	219	263	204
Electrical Permits	212	195	194	174
Temporary Obstruction Permits	92	68	74	71
Parkway Opening Permits	54	26	34	52
Street Opening Permits	33	17	22	51
Miscellaneous Permits*	667	691	718	648
Building Inspections	801	950	929	894
Electrical Inspections	354	504	387	415
Plumbing Inspections	477	428	384	430
Code Enforcement Inspections	108	187	223	173
Code Enforcement Citations	54	73	53	39
Food Service Establishment Inspections				
Routine	78	95	86	86
Re-Inspection	5	5	10	10
Complaint/Other	5	2	4	4
Zoning Variation Applications**	3	1	8	10
Text Amendment Petitions**	0	0	4	3
Special Use Permit Applications**	0	0	0	0
Planned Development Permit Applications**	4	2	4	1

*Miscellaneous permits include gutters, roofs, sidewalks, windows, masonry, drain tile, HVAC, exterior work, generator, fence, driveway, deck, sign, tuck-pointing, concrete, dumpster permits, and waterproofing.

** Applications for which a public hearing was held.

**Village of River Forest
Budget Detail by Account
Fiscal Year 2021 Budget**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	Increase (Decrease)	% Inc (Dec)
20	Building and Development							
01-20-00-51-0200	Full-Time Salaries	243,451	253,588	267,371	268,376	288,213	20,842	7.80%
01-20-00-51-1700	Overtime	-	-	500	-	500	-	0.00%
01-20-00-51-1950	Insurance Refusal Reimbursemnt	1,350	1,350	1,373	1,350	1,373	-	0.00%
01-20-00-51-3000	Part-Time Salaries	5,186	-	-	-	-	-	0.00%
	Personal Services	249,987	254,938	269,244	269,726	290,086	20,842	7.74%
01-20-00-52-0320	FICA	15,027	15,389	15,961	16,762	17,296	1,335	8.36%
01-20-00-52-0325	Medicare	3,514	3,599	3,909	3,891	4,212	303	7.75%
01-20-00-52-0330	IMRF	26,105	25,477	24,556	24,556	31,640	7,084	28.85%
01-20-00-52-0375	Fringe Benefits	2,028	1,980	1,980	1,980	2,136	156	7.88%
01-20-00-52-0400	Health Insurance	37,943	36,358	38,135	38,265	43,236	5,101	13.38%
01-20-00-52-0425	Life Insurance	136	134	147	134	147	-	0.00%
01-20-00-52-0430	VEBA Contributions	6,457	6,104	8,817	6,091	7,496	(1,321)	-14.98%
	Benefits	91,210	89,042	93,505	91,679	106,163	12,658	13.54%
01-20-00-53-0370	Professional Services	9,436	9,336	10,750	10,635	10,470	(280)	-2.60%
01-20-00-53-1300	Inspection Services	89,187	62,190	67,625	69,125	69,490	1,865	2.76%
01-20-00-53-1305	Plan Review Services	22,173	17,668	30,000	36,305	25,000	(5,000)	-16.67%
01-20-00-53-3200	Vehicle Maintenance	41	42	400	310	400	-	0.00%
01-20-00-53-4100	Training	35	230	500	250	500	-	0.00%
01-20-00-53-4300	Dues & Subscriptions	267	1,018	860	445	285	(575)	-66.86%
01-20-00-53-5300	Advertising/Legal Notices	1,029	-	-	-	-	-	0.00%
	Contractual Services	122,169	90,484	110,135	117,070	106,145	(3,990)	-3.62%
01-20-00-54-0100	Office Supplies	123	962	500	100	500	-	0.00%
01-20-00-54-0150	Office Equipment	-	-	150	50	150	-	0.00%
01-20-00-54-0200	Gas & Oil	161	183	85	494	503	418	491.76%
01-20-00-54-0600	Operating Supplies	1,414	-	500	100	500	-	0.00%
	Materials & Supplies	1,698	1,145	1,235	744	1,653	418	33.85%
01-20-00-57-5013	Transfer to CERF	3,005	2,687	1,440	1,440	1,354	(86)	-5.97%
	Other Financing Uses	3,005	2,687	1,440	1,440	1,354	(86)	-5.97%
20	Building and Development	468,069	438,294	475,559	480,659	505,401	29,842	6.28%

BUDGET SNAPSHOT

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET
Personal Services	-	-	-	-
Employee Benefits	-	-	-	-
Contractual Services	\$206,534	\$172,000	\$178,233	\$162,000
Commodities	-	-	-	-
Transfers	-	-	-	-
Total	\$206,534	\$172,000	\$178,233	\$162,000

DEPARTMENT DESCRIPTION

The Legal Division provides the Village with legal and advisory services on a contractual basis.

The Legal Division represents the Village in courts and before administrative bodies, provides legal services such as ordinance preparation, legal opinions and advice to the Village Board, staff, boards and commissions. The Division is also responsible for the enforcement of Village ordinances and traffic regulations.

BUDGET ANALYSIS

In FY 2020 legal budget included fees associated with negotiating collective bargaining agreements with the unions representing police officers and sergeants (FOP), firefighters and fire lieutenants (IAFF) and public works (Local 150). The Local 150 contract was approved in FY 2020, however, negotiations with FOP and IAFF are expected to continue into FY 2021 and funds have been budgeted for legal services.

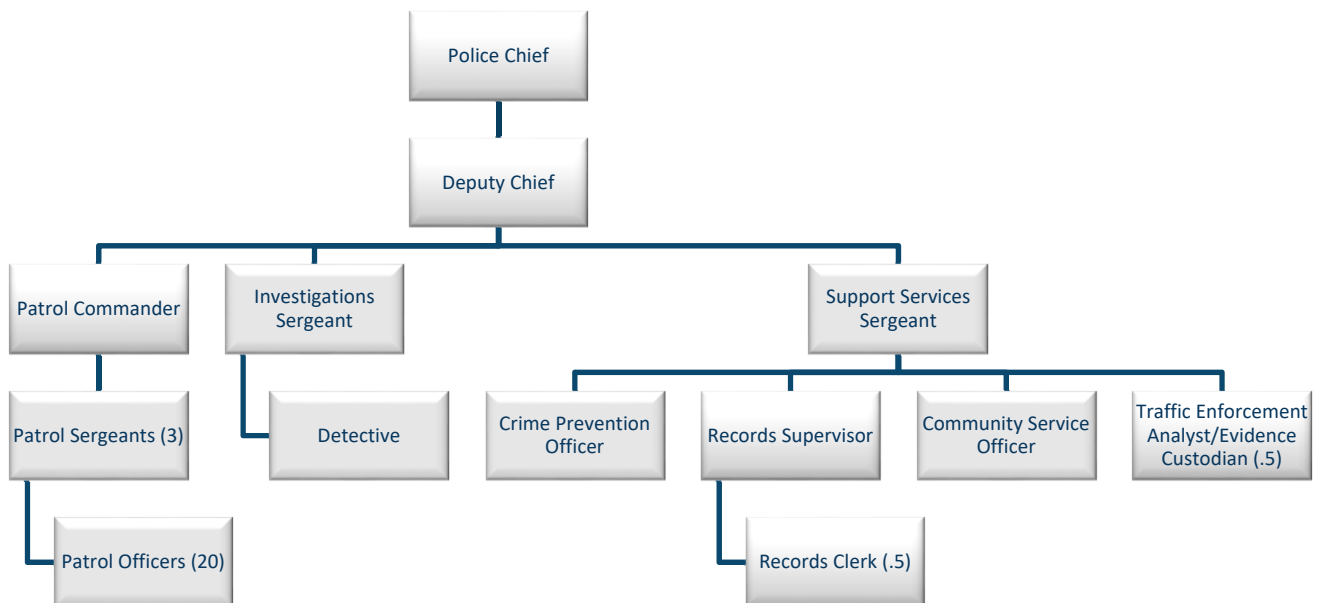
PERSONNEL SUMMARY

There are no personnel assigned to this division.

**Village of River Forest
Budget Detail by Account
Fiscal Year 2021 Budget**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	Increase (Decrease)	% Inc (Dec)
30	Legal Services							
01-30-00-53-0420	Labor and Employment Legal Svc	7,980	33,931	50,000	49,808	30,000	(20,000)	-40.00%
01-30-00-53-0425	Village Attorney	124,980	160,070	110,000	116,425	120,000	10,000	9.09%
01-30-00-53-0426	Village Prosecutor	12,000	12,533	12,000	12,000	12,000	-	0.00%
	Contractual Services	144,960	206,534	172,000	178,233	162,000	(10,000)	-5.81%
	Legal Services	144,960	206,534	172,000	178,233	162,000	(10,000)	-5.81%

Police Organizational Chart



FOP

BUDGET SNAPSHOT

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET
Personal Services	\$3,267,301	\$3,478,718	\$3,313,895	\$3,650,336
Employee Benefits	\$2,166,279	\$2,316,469	\$2,285,143	\$2,398,725
Contractual Services	\$252,714	\$258,979	\$247,085	\$266,335
Commodities	\$137,309	\$164,330	\$169,085	\$137,472
Transfers	\$158,304	\$186,687	\$186,687	\$203,586
Total	\$5,981,907	\$6,405,183	\$6,201,895	\$6,656,454

DEPARTMENT DESCRIPTION

The Police Department traditionally delivers a wide variety of law enforcement services to the community. The delivery of services is accomplished through the following divisions: Administration, Patrol and Investigations.

The Police budget provides funds for uniformed patrol, criminal investigations, traffic law enforcement, motor vehicle crash investigations, training, parking enforcement, court prosecution of criminal offenders, juvenile programs, community relations activities, crime prevention programs, and school safety programs.

The Patrol Division is the largest and most visible component of the department, consisting of 18 uniformed patrol officers, a patrol commander, three sergeants (one per shift), and three corporals (one per shift, which is included in the 18 uniformed patrol). Marked patrol vehicles are used to patrol the community, and the Patrol Division provides continuous policing to the community 24 hours a day, every day of the year. One officer is assigned as a hybrid traffic/tactical officer, who addresses traffic complaints and crime patterns plus works closely with the Investigations Division.

The Investigations Division consists of one detective sergeant and one detective, both serving as plain clothes investigators. The detectives provide specialized services and investigations that patrol officers cannot accomplish due to the time required to investigate complex incidents and crimes.

The Administrative Division includes the police chief, deputy chief, support services sergeant, crime prevention/school liaison officer, records supervisor, community service officer, and 2 part-time personnel. This division provides support to both patrol and investigations by developing the department's objectives, promoting community policing strategies, operating budget oversight, and making program recommendations, which are aligned with the Village's and department's goals. This division is also tasked with fiscal monitoring, oversight of personnel and benefits, records management and maintenance of the department's technical equipment, and automated traffic enforcement administration.

BUDGET ANALYSIS

For FY 2021, an increase of 4.9% in Personal Services is noted. This slight increase is primarily due to labor/management contractual obligations, which includes cost of living, holiday pay, IDOT Step overtime, and educational incentives increases. With regard to Employee Benefits, a 3.5% increase is noted. This rise in costs is primarily due to Medicare, health insurance, retiree health insurance, and pension contribution increases. A slight 2.8% increase in Contractual Services is noted for FY 2021. This is due to minor increases to IT support, maintenance of vehicles, training, and community support services. A notable decrease of 16.3% is recorded for Materials and Supplies in FY 2021. This decrease is due to reductions in gas & oil costs and equipment purchases. Overall, there is a 3.92% increase for the FY 2021 Police Department budget.

VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2021 BUDGET

PERSONNEL SUMMARY

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET
Sworn Officers	28	28	28
Non-Sworn	3	3	3
TOTAL POLICE FTEs	31	31	31

LOOKING FORWARD: 2021 OBJECTIVES

In FY 2021 the Village of River Forest modified its Objectives Section to incorporate the guiding principles set by the Village Board, which include Protecting Public Safety, Stabilizing Property Taxes, and Strengthening Property Values. The strategies in which the Village works to satisfy these principles is through providing exceptional customer service, ensuring efficient and effective municipal operations, protecting and enhancing the quality of life for Village residents, and continuing efforts towards economic development.

Guiding Principle: Protecting Public Safety

1. Implement recommendations from the River Forest Bicycle Safety Plan including: additional training to enhance Bicycle Officers knowledge and abilities; participate in Education and Enforcement programs as Ambassadors of bicycle use and safety; attend community events such as LemonAid and the Annual Food Truck Rally to encourage community members to practice bicyclist safety; organize community bicycle rides through existing programs such as the Junior Citizen Police Academy; and organize an additional Bike to Campus event for schools in River Forest.
2. Expand on existing platform used for overnight parking to include: access for residents to make vacation watch requests online; directed patrol assignments for traffic enforcement and foot patrols; and entry of information for at-risk residents for access by police to better respond to the needs of community members.
3. Host quarterly Community Crime Prevention Meetings, as part of a strong public outreach strategy, and utilizing electronic communications to broaden our outreach. Utilize existing Village communication tools (website, e-news, Facebook, crime alerts) as part of a well-rounded communications strategy.
4. Further Community/Problem Policing Oriented Strategies - attend block parties, as well as expanding the Police Department's presence at community events and functions taking place at schools, parks, and the Community Center. Look for new opportunities to engage the public on ongoing police-related matters in the community and identify crime or related traffic priorities.
5. Expand and enhance use of smart city technology to apprehend offenders and prevent criminal acts within the Village. Utilization and expansion of street cameras, license plate readers, and other emerging technologies has already proven to be a force-multiplier and has enhanced situational/command awareness.
6. Conduct enhanced traffic enforcement strategies to address resident, school official, and officer driven safety concerns. This will include tactics which are data driven and accomplished with the use of message boards, speed radar trailers, decoy squad cars, and high visibility patrols. Both educational and enforcement methods will be utilized.

Guiding Principle: Stabilizing Property Taxes

1. Collaborate with other Village Departments and KLOA on the Commuter Parking Plan in an effort to identify parking needs of community members and identify possible additional revenue streams.
2. Research and determine if it is feasible to raise parking citation and local ordinance fines from \$30 to a higher amount. Work in concert with Village Administrator's staff to research area communities and collar counties

VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2021 BUDGET

fine/fee schedules. Findings would be used for recommendations to the Village Administrator and Village Board. The increase of fines/fees would likely create a modern approach to additional sources of revenue.

3. Identify additional sources of funding for Department programs and equipment such as public and private grant opportunities. Utilizing a grant research, writing, and consulting service would be a professional strategy to help apply for and increase the likelihood of being a grant recipient.
4. Further develop the new scheduling system to enhance tracking of overtime, compensatory time, and staffing in an effort to reduce costs.
5. Research and report findings of a study to determine if annual or one-time alarm fees should be assessed for commercial and residential security alarm systems. Also, determine if a registration for the installation of a new security alarm system should be mandated by ordinance with a fee assessed for the application or other police related services.

Guiding Principle: Strengthening Property Values

1. Use crime analysis to identify the central locations of crime “hot spots” and identify strategies to address those patterns to ensure that River Forest neighborhoods remain desirable places to live and work.
2. Monitor and observe the effects of non-violent offenses, such as criminal damage and vandalism, and quality of life issues, such as homelessness, mental health, and drug abuse, to determine if additional resources or public/private partnerships are needed to strengthen community relations.
3. Examine if traffic calming and noise reducing strategies through education and enforcement enhance the reality or perception of safety and security.
4. Identify community partnership programs such as Neighborhood Watch, Vacation Watch, and shared residential security camera programs that can reinforce community pride and commitment to homeowner engagement in common public safety goals.

**VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2021 BUDGET**

REVIEWING THE YEAR: 2020 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOALS	STATUS
Work with the GIS consortium to implement a crime map on the Village's website that utilizes data from the CAD system, and is presented in an easy to read and user friendly way. This will allow residents to review events in their neighborhood and throughout the Village. This type of transparency will help enhance trust between the residents and the Village.	Several meetings with the Village's GIS consortium representatives have netted positive progress with regard to what crime maps need to supply to public and a beta view. The GIS consortium is working with the CAD system to program and format the merging of data to be placed on a user friendly crime map. The Village was assigned a new representative from the consortium which should help move these related projects along in a timely manner.
Host quarterly Community Crime Prevention Meetings, as part of a strong public outreach strategy, and utilizing electronic communications to broaden our outreach.	The Police Department hosted four (4) Community Crime Prevention Meetings. These meetings were successful and focused on services offered, crime trends, guest speakers, and preventative strategies, plus an open questions and answer portion. A meeting held off-site at the River Forest Library in an attempt to increase public participation and to move the meeting to a more centralized location. The meetings have been live streamed via Facebook/YouTube are available for viewing on the Village Website.
Implement community/problem policing oriented strategies - attend block parties, as well as expanding the Police Department's presence at community events and functions taking place at schools, parks, and the Community Center. Look for new opportunities to engage the public on ongoing police-related matters in the community and identify crime or related traffic priorities.	Officers increased participation at block parties, park district events, community events, and school sponsored events. Officers not only looked for opportunities to be highly visible and accessible but to engage in community related matters outside of any enforcement situation or call for service. These strategies included enhanced bike patrols and foot patrols in our businesses districts and public parks. The Police Department collaborated with our community partners, including the Community Center and the Oak Park Township and River Forest Park District.
Utilize existing Village communication tools (website, e-news, Facebook, crime alerts) as part of a well-rounded outreach campaign on timely and important issues.	Facebook, YouTube, the Village Website, E-news, Community Bulletins, Community Meetings, Neighborhood Canvass Crime Alert door hangers, enhanced use of Village's Notification/Alerts, improved Press Releases, and increased face-to-face and phone citizen outreach has been priorities that continue to be improved upon each fiscal year.

VILLAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

GOAL	STATUS
Conduct enhanced traffic enforcement strategies to address resident, school official, and officer driven safety concerns. This will include tactics which are data driven and accomplished with the use of message boards, speed	Increased traffic enforcement with the use of data driven mapping and citizen focused complaints allowed officers to prioritize areas of deployment. A blended approach of education and enforcement was utilized to influence

**VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2021 BUDGET**

radar trailers, decoy squad cars, and high visibility patrols. Both educational and enforcement methods will be utilized.	driver behavior. The use of decoy cars, message boards, speed trailers, and high visibility saturation patrols augmented these strategies. The implementation of the "Safe Walking Routes to School Plan" and installation of pole mounted radar speed display signs have greatly enhanced these efforts.
Foster intergovernmental cooperation with other law enforcement agencies (WEDGE, WESTAF, State and County Fusion Centers, and School Safety Task Force), and other public/private partners to address regional crime patterns, Part I violent offenses, and quality of life issues where shared resources provide both effectiveness and efficiency.	The Department hosted several regional taskforce and intelligence sharing meetings. This not only allowed for collaboration and opportunities for sharing resources but afforded officers the ability to network and build new public and private partnerships. The Department continues to actively engage with taskforces and other public/private organizations to look for quality of life solutions for River Forest residents.

VILLAGE BOARD STRATEGIC GOAL: PERFORMANCE AND EFFICIENCY

GOAL	STATUS
Review, update, distribute, and provide training on modified department policies and procedures. Priority will be placed on general orders which create the high potential for liability to the department, such as: Use of Force, Pursuits, Investigations, Arrests, Training, etc. Job descriptions will also be reviewed and updated to reflect current standards.	Specific Roll Call training that has covered use of force, pursuits, juvenile law, mental health awareness, and dementia awareness. Police officers also attended in-service training, including: rapid deployment, rescue task force, Standardized Field Sobriety Tests, and Taser. In addition, some roll call training includes debriefing and round tabling of serious incidents, and role playing of responses to potential critical events. The command staff constantly works with IRMA plus regional, state and national professional organizations to ensure orders are current and relevant. Officers are required to complete monthly online training in the areas of legal updates and recent case law reviews. A few department policies and procedures have been released with several more under final review for future distribution.
In late 2017, the Illinois Law Enforcement Training and Standards Board implemented a list of mandated training criteria for all police officers in Illinois. Some of these areas include: crisis intervention, civil rights, cultural competency, use of force, and procedural justice. The use of in-house training, state and regional supported training, and local educational opportunities will be incorporated to accomplish this undertaking.	This is an on-going task as state law, case-law and procedural-law continually change. The Department utilizes its relationships with NEMRT, NIPSTA, ILETSB, SLEA, Northwestern University, Cook County Department of Homeland Security, and other public/private organizations to schedule and meet these newer mandated standards. Implementation and use of online resources, including ILETSB Executive Institute training, allow for officers to successfully complete mandated training at the Department. This is also augmented by in-house training and acting as a host for outside training organizations to conduct training at our Village Hall.
Increase professional development of corporals, sergeants, and command staff through Northwestern University Center for Public Safety's supervisory, management, and executive programs. In addition,	The Department continued to enhance professional development training, including leadership, management, customer service, diversity, ethics, and progressive soft skills. Several corporals and sergeants









**VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2021 BUDGET**

courses offered by the Illinois Law Enforcement Training and Standards Board Executive Institute in the areas of leadership, ethics, and diversity/inclusion will be attended.

had opportunities to both attend and graduate from these professional development programs offered through our training partners, including Northwestern University's Center for Public Safety and the Illinois Law Enforcement Training and Standards Board Executive Institute. This is an ongoing priority as part of future leadership and succession planning.

PERFORMANCE MEASURES

In Fiscal Year 2012 the Village implemented performance measures in each operating department to provide continuous feedback in order to ensure the delivery of efficient and effective services.

MEASURES	FY 2019		FY 2020		FY 2021
	GOAL	ACTUAL (1 ST – 4 TH QTRS)	GOAL	ACTUAL (1 ST – 4 TH QTRS)	GOAL
4:00 Minute Average Police Response Time for Priority Calls for Service	4 minutes	3.62 minutes	4 minutes	3.46 minutes	4 minutes
Staff Injuries on Duty Resulting in Lost Work Days	 50%	2 injury 17 days	 50%	4 Injuries 7 days	0 days lost
Reduction in Number of Claims Filed for Property or Vehicle Damage Caused by the Police Department	0 Claims 	6 Claims	0 Claims	4 Claims	0 Claims
Improve Communication with Bargaining Unit and Reduce Number of Grievances	 25%	0 Grievances	 25%	1 Grievance	0 Grievances
Reduce Overtime and Improve Morale by Reducing Sick Leave Usage. Comparison of FY 2019 and FY 2020	 10 %	116 total days Including 46.5 FMLA days	 10 %	233 total days including 150 FMLA days	 10 %

**VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2021 BUDGET**

ACTIVITY MEASURES

Activity is measured by calendar year.

Measure	2016	2017	2018	2019
Calls for Service/Events	24,641	28,058	17,284	13,140
Part I Offenses*	308	307	248	245
Part II Offenses**	841	895	830	803
Traffic Citations	2,680	2,277	2,592	2,518
Parking and Compliance Citations	5,357	5,199	5,953	5,468
Traffic Accidents	554	566	541	521
Part I Arrests- Adult	102	133	110	87
Part I Arrests- Juvenile	7	8	6	15
Part II Arrests- Adult	564	609	536	483
Part II Arrests- Juvenile	22	36	21	14
Special Event Permits	16	16	13	14
Film Permits	26	10	15	6

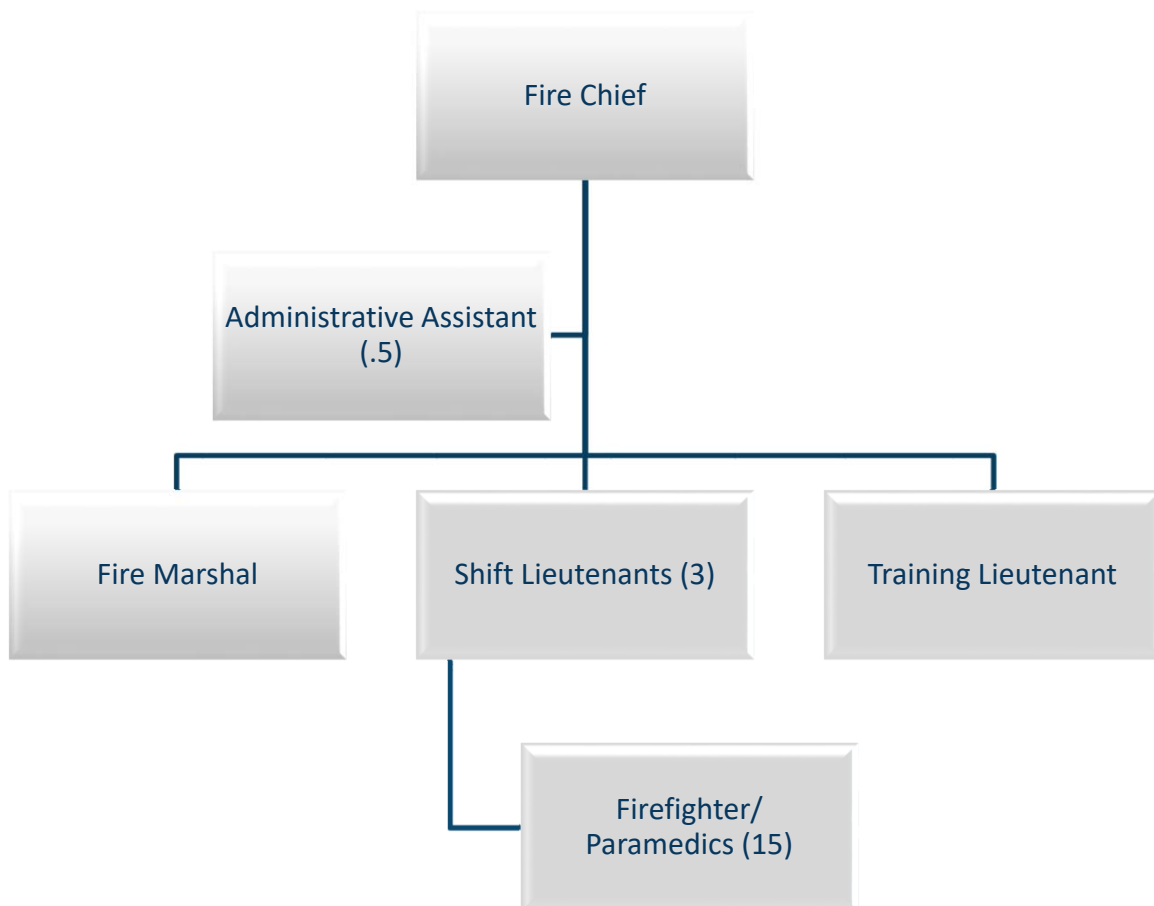
* Part I offenses include Homicide, Criminal Sexual Assault, Robbery, Aggravated Battery, Burglary, Theft over \$500.00, Arson and Motor Vehicle Theft.

** Part II offenses include Simple Battery, Assault, Criminal Trespass, Disorderly Conduct and all other misdemeanor offenses.

**Village of River Forest
Budget Detail by Account
Fiscal Year 2021 Budget**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	Increase (Decrease)	% Inc (Dec)
40	Police Department							
01-40-00-51-0100	Salaries Sworn	2,674,875	2,679,609	2,892,596	2,798,188	3,043,282	150,686	5.21%
01-40-00-51-0200	Salaries Regular	124,641	133,261	129,684	131,863	132,474	2,790	2.15%
01-40-00-51-1500	Specialist Pay	36,578	34,227	40,333	34,137	40,708	375	0.93%
01-40-00-51-1600	Holiday Pay	106,589	109,952	130,329	108,230	136,157	5,828	4.47%
01-40-00-51-1700	Overtime	181,338	196,017	180,250	159,931	180,250	-	0.00%
01-40-00-51-1727	IDOT STEP Overtime	11,226	4,005	19,323	10,775	28,217	8,894	46.03%
01-40-00-51-1750	Compensated Absences-Retiremt	1,434	39,475	-	-	-	-	0.00%
01-40-00-51-1800	Educational Incentives	37,490	35,740	36,800	37,800	39,800	3,000	8.15%
01-40-00-51-1950	Insurance Refusal Reim	300	825	925	1,200	1,475	550	59.46%
01-40-00-51-3000	Part-Time Salaries	31,932	34,189	48,478	31,771	47,973	(505)	-1.04%
	Personal Services	3,206,403	3,267,301	3,478,718	3,313,895	3,650,336	171,618	4.93%
01-40-00-52-0320	FICA	9,583	10,186	12,164	9,880	12,305	141	1.16%
01-40-00-52-0325	Medicare	44,311	44,599	47,955	48,051	52,521	4,566	9.52%
01-40-00-52-0330	IMRF	17,911	17,148	15,453	14,697	17,829	2,376	15.38%
01-40-00-52-0375	Fringe Benefits	1,625	1,375	1,800	1,200	2,160	360	20.00%
01-40-00-52-0400	Health Insurance	458,118	482,288	481,615	468,767	521,499	39,884	8.28%
01-40-00-52-0420	Health Insurance - Retirees	76,303	83,998	91,713	93,713	94,666	2,953	3.22%
01-40-00-52-0425	Life Insurance	1,940	1,998	2,131	2,288	2,273	142	6.66%
01-40-00-52-0430	VEBA Contributions	65,147	62,383	79,638	77,027	86,038	6,400	8.04%
01-40-00-53-0009	Contribution to Police Pension	1,394,597	1,462,304	1,584,000	1,569,520	1,609,434	25,434	1.61%
	Benefits	2,069,536	2,166,279	2,316,469	2,285,143	2,398,725	82,256	3.55%
01-40-00-53-0200	Communications	3,710	4,439	3,148	3,178	3,472	324	10.29%
01-40-00-53-0385	Administrative Adjudication	19,110	20,690	23,740	19,600	23,740	-	0.00%
01-40-00-53-0410	IT Support	11,317	12,211	15,766	13,610	17,778	2,012	12.76%
01-40-00-53-0430	Animal Control	1,390	940	2,500	1,870	2,500	-	0.00%
01-40-00-53-3100	Maint of Equipment	2,573	5,242	15,316	14,887	15,316	-	0.00%
01-40-00-53-3200	Maintenance of Vehicles	48,574	38,889	47,131	46,848	48,545	1,414	3.00%
01-40-00-53-3600	Maintenance of Buildings	52	335	1,000	747	1,000	-	0.00%
01-40-00-53-4100	Training	23,230	21,745	32,960	31,680	33,950	990	3.00%
01-40-00-53-4200	Community Support Services	125,650	118,707	88,700	94,198	93,171	4,471	5.04%
01-40-00-53-4250	Travel & Meeting	1,569	506	4,450	3,641	4,450	-	0.00%
01-40-00-53-4300	Dues & Subscriptions	10,708	6,118	8,303	8,086	8,948	645	7.77%
01-40-00-53-4350	Printing	5,417	4,665	5,500	5,688	5,500	-	0.00%
01-40-00-53-4400	Medical & Screening	4,040	9,330	5,465	552	5,465	-	0.00%
01-40-00-53-5400	Damage Claims	2,364	8,897	5,000	2,500	2,500	(2,500)	-50.00%
	Contractual Services	259,704	252,714	258,979	247,085	266,335	7,356	2.84%
01-40-00-54-0100	Office Supplies	9,900	8,261	10,000	7,876	10,000	-	0.00%
01-40-00-54-0150	Equipment	-	-	26,244	41,968	-	(26,244)	-100.00%
01-40-00-54-0200	Gas & Oil	36,272	42,264	44,449	41,034	41,855	(2,594)	-5.84%
01-40-00-54-0300	Uniforms Sworn Personnel	29,223	28,923	27,683	26,517	27,683	-	0.00%
01-40-00-54-0310	Uniforms Other Personnel	246	941	1,200	1,075	1,200	-	0.00%
01-40-00-54-0400	Prisoner Care	2,675	2,094	3,540	2,590	3,540	-	0.00%
01-40-00-54-0600	Operating Supplies	7,938	4,342	6,268	5,475	6,268	-	0.00%
01-40-00-54-0601	Radios	2,910	7,330	8,350	7,340	8,350	-	0.00%
01-40-00-54-0602	Firearms and Range Supplies	11,805	13,653	17,640	16,850	17,640	-	0.00%
01-40-00-54-0603	Evidence Supplies	6,895	10,250	7,650	7,250	7,650	-	0.00%
01-40-00-54-0605	DUI Expenditures	4,672	6,379	7,038	6,500	5,938	(1,100)	-15.63%
01-40-00-54-0610	Drug Forfeiture Expenditures	2,792	3,975	1,616	2,210	534	(1,082)	-66.96%
01-40-00-54-0615	Article 36 Exp	4,728	8,895	2,652	2,400	2,314	(338)	-12.75%
01-40-00-54-0620	Cannabis Tax Act Expenditures	-	-	-	-	4,500	4,500	0.00%
	Materials & Supplies	120,056	137,309	164,330	169,085	137,472	(26,858)	-16.34%
01-40-00-57-5013	Transfer to CERF	137,854	158,304	186,687	186,687	203,586	16,899	9.05%
	Other Financing Uses	137,854	158,304	186,687	186,687	203,586	16,899	9.05%
	Police Department	5,793,553	5,981,907	6,405,183	6,201,895	6,656,454	251,271	3.92%

Fire Organizational Chart



Lt. MOA

IAFF

BUDGET SNAPSHOT

CATEGORY	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET
Personal Services	\$2,315,359	\$2,324,906	\$2,438,547	\$2,454,531
Employee Benefits	\$1,627,466	\$1,886,219	\$1,940,490	\$1,987,351
Contractual Services	\$211,660	\$119,176	\$98,203	\$139,521
Commodities	\$59,821	\$56,484	\$42,790	\$56,091
Transfers	\$148,093	\$160,509	\$160,509	\$165,214
Total	\$4,362,399	\$4,547,294	\$4,680,539	\$4,802,708

DEPARTMENT DESCRIPTION

The Fire Department is an all-hazard protection service providing fire suppression, emergency medical services (EMS), hazardous materials and technical rescue response as well as public education, fire prevention, fire investigation, and emergency management services.

The Fire Department operates 24 hours a day 365 days a year to limit loss of life, injury and property damage to the residents, businesses and visitors of River Forest by providing high quality fire protection, advanced life support and emergency services in the most cost effective manner.

The Fire Department is a member of MABAS Division XI. MABAS, the Mutual Aid Box Alarm System, is a group of seven fire departments in the River Forest region that work together to provide mutual aid for calls which cannot be handled by one department alone.

BUDGET ANALYSIS

The FY 2021 Budget reflects an increase of \$255,414 from the FY 2020 Budget due to an increase in the annual contributions to the Fire Pension Fund of \$71,023, an \$105,180 increase in salaries of sworn personnel, and a \$40,418 increase in health insurance. The FY 2021 Budget increase also includes a \$16,000 increase in vehicle maintenance to better reflect our actual costs over the last few years.

While the FY 2021 overtime budget is \$10,000 more than the \$140,000 budgeted for FY 2020, the FY 2021 budget recommends \$150,000 to more accurately reflect expected expenditures. The Fire Department experienced one retirement and two resignations that caused a significant increase in the overtime budget this year. We currently have one vacancy that needs to be filled before the overtime budget will see any relief.

We have been able to provide a significant amount of our outside training activities at no cost, saving \$14,500 from the training FY 2020. Unfortunately, our vehicle maintenance will be over budget by \$5,750.

PERSONNEL SUMMARY

	FY 2019 BUDGET	FY 2020 BUDGET	FY 2021 BUDGET
Sworn Officers	20	20	20
Civilian Fire Marshal and Administrative Assistant	1.5	1.5	1.5
TOTAL FIRE FTEs	21.5	21.5	21.5

VILLAGE OF RIVER FOREST, ILLINOIS
FIRE OVERVIEW
FISCAL YEAR 2021 BUDGET

LOOKING FORWARD: 2021 OBJECTIVES

In FY 2021 the Village of River Forest modified its Objectives Section to incorporate the guiding principles set by the Village Board. The means in which the Village works to satisfy these principles is through a variety of means such as providing excellent customer service, ensuring efficient and effective municipal operations, protecting and enhancing the quality of life for Village residents, and continuing efforts toward economic development.

Guiding Principle: Protecting Public Safety

1. Improve fire and safety awareness through public education in the schools and continue to expand public outreach programs.
2. Use Village website and social media to enhance public safety communications with residents.
3. Provide added CPR/AED classes for employees, residents and businesses throughout the community.
4. Attend and teach fire safety to residents at block parties, when not on emergency service calls.
5. Train with surrounding communities to be prepared for mass casualty incidents such as active shooter.
6. Exercise the Village's Emergency Operations Plan with all emergency preparedness drills, including TRIPCOM Pharmaceutical Distribution Plan.
7. Improve the community's emergency preparedness with programs participated in and taught by volunteers from our village, along with first responders, as train-the-trainer educators. Both Fire and Police personnel will work with our Community Emergency Response Team (CERT) to implement this goal.
8. Update Building Codes to the 2018 ICC Code Series.
9. Develop electronic performance of property fire inspections through Firehouse and other software.
10. Increase number of Firefighters certified in Vehicle Machinery Operations.
11. Increase number of Firefighters certified to level of Advanced Firefighter.
12. Update Rules and Regulations for the Fire Department.

Guiding Principle: Stabilizing Property Taxes

1. Improve Firefighter Candidate training and evaluation process to ensure quality candidates are attracted and retained.

Guiding Principle: Strengthening Property Values

1. Provide and promote the availability of voluntary home fire inspections with both fire prevention bureau and shift personnel.

**VILLAGE OF RIVER FOREST, ILLINOIS
FIRE OVERVIEW
FISCAL YEAR 2021 BUDGET**

REVIEWING THE YEAR: 2020 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOALS	STATUS
Improve fire and safety awareness through public education in the schools and expand public outreach programs, emphasizing programs for the older adult population.	Completed 70 public safety education programs community-wide, making contact with 3,169 residents, students and businesses, an increase of 55% in programs.
Reduce fire insurance outlay for residents and business owners through diligent operations and implementation of programs that lead to better ratings through the Insurance Service Office (ISO).	Public Protection Classification rating survey completed by ISO in November of 2016. River Forest maintained a rating of Class 3 (1 = superlative – 10 = non-existent). Some adjustments have been made to try to increase our score during the next review, expected to be in 2021.
Provide added CPR/AED classes for employees, residents and businesses throughout the community.	Provided CPR/AED classes for Fire, Police and Public Works. Provided CPR/AED classes for about 20 residents/businesses.
Provide and promote the availability of voluntary home fire inspections with both fire prevention bureau and shift personnel.	Completed two residential home inspections.
Attend and teach fire safety to residents at block parties, when not on emergency service calls.	Provided educational opportunities at 35 block parties.

VILLAGE BOARD STRATEGIC GOAL: PERFORMANCE AND EFFICIENCY

GOALS	STATUS
Implement new technology with the computer aided dispatch system (CAD) and other software to minimize accidents.	Developed award-winning smart device application that provides early warnings to drivers of low clearance and possible obstructions.
Develop electronic performance of property fire inspections through Firehouse and other software.	Waiting for Firehouse to eliminate deficiencies in their system. Investigating use of Brycer Compliance Engine software for commercial and multi-family structures.
Improve response times by working with the West Suburban Consolidated Dispatch Center (WSCDC) to establish current and consistent policies on dispatch, along with improved dispatching communications through digital dispatch protocols.	New G2 Alerting System has provided significant reduction in emergency response times since installation.
Update Building Codes to the 2015 ICC Code Series.	Working on updating to 2018 ICC Code Series.
Continue new officer development training on Incident Management with 'Blue Card' command system by calendar year 2020.	All officers now certified in "Blue Card" command system for on-scene evaluation and incident management.
Update Operations manual.	Operations manual has been completely updated.

**VILLAGE OF RIVER FOREST, ILLINOIS
FIRE OVERVIEW
FISCAL YEAR 2021 BUDGET**

VILLAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

GOALS	STATUS
Improve the community's emergency preparedness with programs participated in and taught by volunteers from our village, along with first responders, as train-the-trainer educators. Both Fire and Police personnel will work with our Community Emergency Response Team (CERT) to implement this goal.	Reorganizing Citizens' Corps. Working on recruitment and retention program. Participated in several mass casualty drills.
Train with surrounding communities to be prepared for mass casualty incidents such as active shooter.	Trained with Forest Park and Elmwood Park on Rescue Task Force protocols. Several Firefighters and Lieutenants received State training in Orland Park on Rescue Task Force.
Exercise the Village's Emergency Operations Plan with all emergency preparedness drills, including TRIPCOM Pharmaceutical Distribution Plan.	Participated in several emergency preparedness drills, including TRIPCOM and Active Shooter/Mass Casualty training.

**VILLAGE OF RIVER FOREST, ILLINOIS
FIRE OVERVIEW
FISCAL YEAR 2021 BUDGET**

PERFORMANCE MEASURES

In Fiscal Year 2012 the Village implemented performance measures in each operating department to provide continuous feedback in order to ensure the delivery of efficient and effective services.

MEASURES	CALENDAR YEAR 2018		CALENDAR YEAR 2019		2020
	GOAL	ACTUAL	GOAL	ACTUAL	GOAL
Maintain Fire / Rescue Quality Standard of high priority turnout times at an average of 1:20 minutes or less as established in NFPA 1710 (4.1.2.1)	1:15	1:10	1:15	1:09	1:15
Maintain Fire / Rescue Quality Standard of high priority response times at an average of 4:00 minutes or less as established in NFPA 1710 (4.1.2.1)	4:00	4:11	4:00	4:10	4:00
Customer complaints and/or public safety professional complaint of less than one percent of total call volume	<1%	0%	<1%	0%	<1%
Medical complaints filed by medical director and/or hospital personnel of less than one percent of total call volume	<1%	0%	<1%	0%	<1%
All commercial, multi-family, educational properties inspected once per year. High hazard properties inspected twice per year.	385	386	383	359	358
Complete 268 hours of training for each shift personnel.	4,824	4,916	4,824	5,340.5	4,824
Inspect and flush 446 fire hydrants within the village semiannually. Inspect, flush and flow test pressure annually.	446 (twice per year)	892	446 (once per year)	477	445 (once per year)

VILLAGE OF RIVER FOREST, ILLINOIS
FIRE OVERVIEW
FISCAL YEAR 2021 BUDGET

ACTIVITY MEASURES

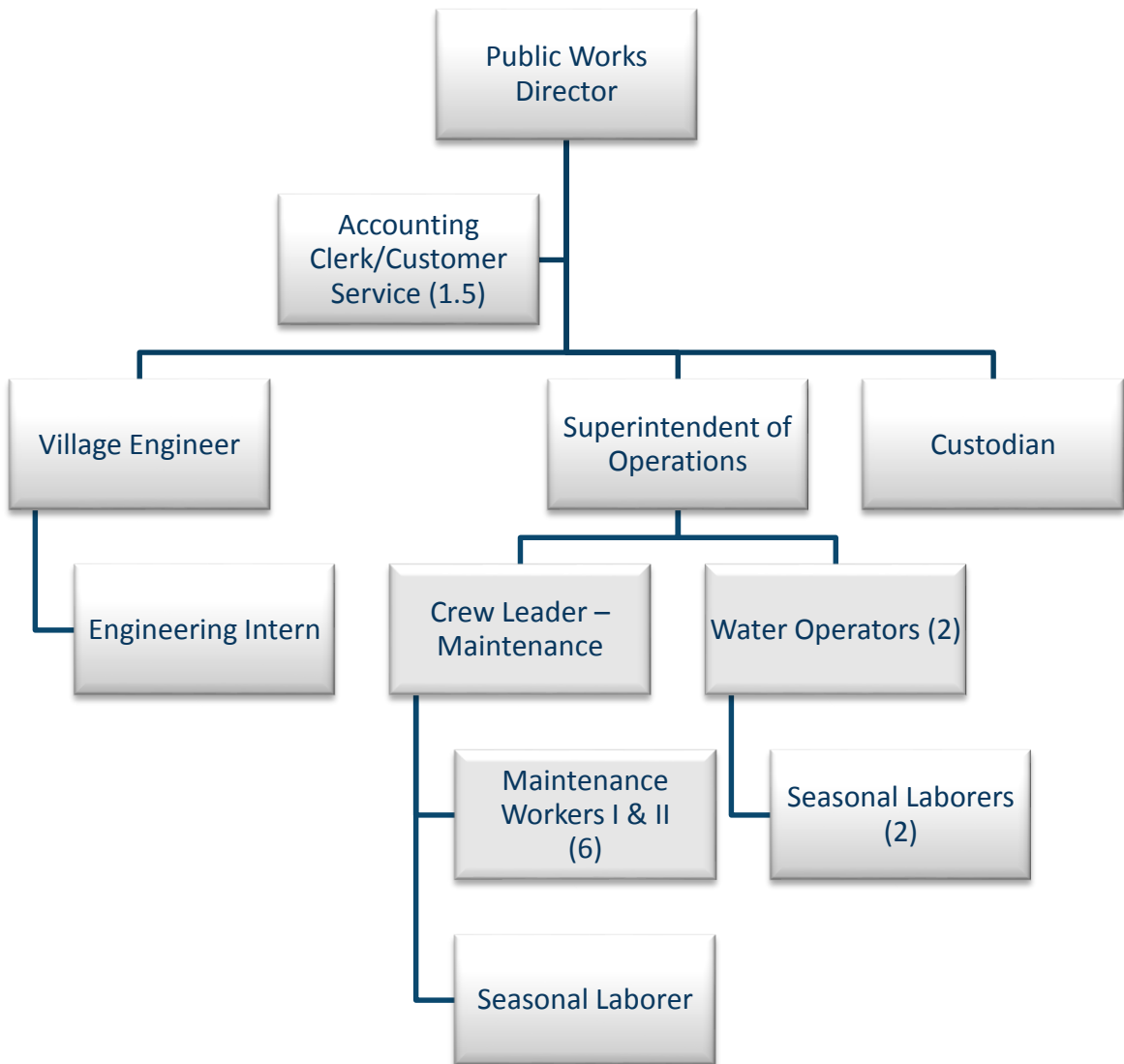
Activity evaluated on a continual basis to ensure delivery of efficient and effective services (measured by calendar year).

MEASURES	2015	2016	2017	2018	2019
Emergency Fire Responses	824	764	892	1,000	894
Building Fires	26	17	27	29	32
Cooking related Fires	37	39	20	58	37
Other Fires	6	14	27	20	24
Severe Weather	1	0	3	0	2
Hazardous Conditions (no fire)	69	85	59	85	62
Service Calls	157	132	142	177	165
Good Intent Call	275	207	255	334	284
False Alarms	253	270	357	294	298
Emergency Medical Responses	1,302	1,202	1,161	1,255	1,236
Total Calls for Service	2,126	1,966	2,053	2,255	2,130
Patient Contacts	1,332	1,226	1,233	1,329	1,260
ALS	659	594	501	477	499
BLS	673	632	732	852	761
Refused Transport	342	280	329	348	303
Simultaneous Calls	190	333	325	367	282
Percent of Simultaneous Calls	8.94%	16.94%	15.83%	16.27%	13.23%
Average Emergency Response Time (in minutes)	4:08	4:03	3:59	4:11	4:10
Dollar Value of Property	\$1,611,500	\$2,736,370	\$3,736,000	\$2,913,500	\$3,875,000
Saved	\$1,502,090	\$2,703,750	\$3,184,325	\$2,808,480	\$3,702,100
Percent Saved	93.21%	98.81%	85.23%	96.4%	95.5%
Loss	\$109,410	\$32,620	\$551,675	\$105,020	\$172,900
Public Education Programs/Contacts	44/3,048	39/3,016	48/2,452	45/3,805	70/3,169

**Village of River Forest
Budget Detail by Account
Fiscal Year 2021 Budget**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	Increase (Decrease)	% Inc (Dec)
50	Fire Department							
01-50-00-51-0100	Salaries Sworn	1,771,136	1,805,086	1,839,755	1,911,202	1,944,935	105,180	5.72%
01-50-00-51-0200	Salaries Regular	74,758	79,416	81,838	84,268	87,487	5,649	6.90%
01-50-00-51-1500	Specialist Pay	139,249	141,964	138,016	145,165	138,959	943	0.68%
01-50-00-51-1600	Holiday Pay	73,419	77,154	76,499	76,499	82,465	5,966	7.80%
01-50-00-51-1700	Overtime	136,735	169,235	140,000	175,831	150,000	10,000	7.14%
01-50-00-51-1750	Compensated Absences-Retiremt	-	-	-	127	-	-	0.00%
01-50-00-51-1800	Educational Incentives	14,600	14,850	14,800	15,000	15,050	250	1.69%
01-50-00-51-3000	Part-Time Salaries	1,750	26,154	32,473	29,455	34,110	1,637	5.04%
01-50-00-51-1950	Insurance Refusal Reimb	5,281	1,500	1,525	1,000	1,525	-	0.00%
	Personal Services	2,216,929	2,315,359	2,324,906	2,438,547	2,454,531	129,625	5.58%
01-50-00-52-0100	ICMA Retirement Contract	1,620	-	-	-	-	-	0.00%
01-50-00-52-0320	FICA	4,893	6,473	7,124	6,768	7,628	504	7.07%
01-50-00-52-0325	Medicare	30,714	32,063	33,724	35,359	35,600	1,876	5.56%
01-50-00-52-0330	IMRF	8,711	10,710	10,459	10,636	13,303	2,844	27.19%
01-50-00-52-0375	Fringe Benefits	1,325	1,200	1,200	1,200	1,440	240	20.00%
01-50-00-52-0400	Health Insurance	291,639	297,550	275,822	309,741	316,240	40,418	14.65%
01-50-00-52-0420	Health Insurance - Retirees	34,986	37,624	35,225	36,389	22,983	(12,242)	-34.75%
01-50-00-52-0425	Life Insurance	1,372	1,377	1,456	1,956	1,456	-	0.00%
01-50-00-52-0430	VEBA Contributions	50,277	46,672	57,192	57,192	53,661	(3,531)	-6.17%
01-50-00-53-0010	Contribution to Fire Pension	1,133,699	1,193,797	1,464,017	1,481,249	1,535,040	71,023	4.85%
	Benefits	1,559,236	1,627,466	1,886,219	1,940,490	1,987,351	101,132	5.36%
01-50-00-53-0200	Communications	924	1,040	2,300	1,058	2,000	(300)	-13.04%
01-50-00-53-0410	IT Support	5,582	9,826	7,126	5,320	7,321	195	2.74%
01-50-00-53-3100	Maintenance of Equipment	5,613	6,024	8,050	7,000	7,300	(750)	-9.32%
01-50-00-53-3200	Maintenance of Vehicles	50,223	39,595	34,250	40,000	50,250	16,000	46.72%
01-50-00-53-3300	Maint of Office Equipment	-	-	500	-	500	-	0.00%
01-50-00-53-3600	Maintenance of Buildings	4,017	5,042	3,500	1,200	3,500	-	0.00%
01-50-00-53-4100	Training	10,705	10,777	24,500	10,000	17,300	(7,200)	-29.39%
01-50-00-53-4200	Community Support Services	12,845	15,307	16,300	16,300	16,300	-	0.00%
01-50-00-53-4250	Travel & Meeting	2,770	4,130	3,950	1,200	4,250	300	7.59%
01-50-00-53-4300	Dues & Subscriptions	2,888	2,739	3,700	2,625	3,800	100	2.70%
01-50-00-53-4400	Medical & Screening	9,428	7,298	15,000	13,500	15,000	-	0.00%
01-50-00-53-5400	Damage Claims	4,041	109,883	-	-	-	-	0.00%
01-50-00-53-5700	GEMT Expenses	-	-	-	-	12,000	12,000	0.00%
	Contractual Services	109,036	211,660	119,176	98,203	139,521	20,345	17.07%
01-50-00-54-0100	Office Supplies	487	405	1,500	1,200	1,500	-	0.00%
01-50-00-54-0200	Gas & Oil	13,253	12,781	13,234	12,590	12,841	(393)	-2.97%
01-50-00-54-0300	Uniforms Sworn Personnel	18,589	14,751	18,450	7,000	18,450	-	0.00%
01-50-00-54-0600	Operating Supplies	15,439	31,884	23,300	22,000	23,300	-	0.00%
	Materials & Supplies	47,768	59,821	56,484	42,790	56,091	(393)	-0.70%
01-50-00-57-5013	Transfer to CERF	157,592	148,093	160,509	160,509	165,214	4,705	2.93%
	Other Financing Uses	157,592	148,093	160,509	160,509	165,214	4,705	2.93%
	Fire Department	4,090,561	4,362,399	4,547,294	4,680,539	4,802,708	255,414	5.62%

Public Works Organizational Chart



Public Works- Administration & Operations

BUDGET SNAPSHOT

CATEGORY	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET
Personal Services	\$610,750	\$575,812	\$548,695	\$594,144
Employee Benefits	\$260,483	\$258,775	\$243,890	\$256,225
Contractual Services	\$550,470	\$581,510	\$597,502	\$521,460
Commodities	\$144,178	\$174,874	\$159,263	\$148,625
Transfers	\$115,087	\$108,159	\$108,159	\$130,175
Total	\$1,680,967	\$1,699,130	\$1,657,509	\$1,650,629

DEPARTMENT DESCRIPTION

The Public Works Department is responsible for the operation, maintenance and improvement of public infrastructure; and providing for safe, reliable and efficient delivery of public services. The Public Works Department strives to enrich the quality of life in River Forest and enhance the overall character of the Village.

The Public Works Administration and Operations Division provides for the fabrication and maintenance of traffic signage, maintenance of street lighting and traffic signals, collection and disposal of leaves directly from Village streets that are transported to transfer stations, snow and ice removal, and the maintenance of streets, sidewalks and alleys.

The Department's forestry activities include the maintenance of public trees on parkways and Village owned property. This includes the removal of diseased trees, storm damage cleanup, tree pruning, and tree planting. The Department also monitors both public and private trees for Dutch Elm Disease and Emerald Ash Borer infestations.

The Public Works Department provides building maintenance for all Village-owned facilities and ensures a clean, healthy, safe and efficient working environment for employees and visitors.

BUDGET ANALYSIS

The 2021 Budget includes the following:

Tree Maintenance: The Budget maintains previous levels of funding for the contractual tree removals, contractual tree trimming, and GIS tree inventory data collection. There is a \$6,000 expense for needed Ash tree injections.

Trees: The Budget reflects a cost of \$36,000 for the purchase of trees lost due to typical reforestation needs and tree disease infestations.

Vehicle Parts: The Budget reflects an increase of \$6,000 due to the need to purchase new tires for the front-end loader and for new parts and other tires for the Public Works vehicles.

Street Light Electricity: The Budget reflects a decrease of \$3,600 due to efficiencies of LED streetlight fixtures on Village streets and alleys.

PERSONNEL SUMMARY

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET
TOTAL PUBLIC WORKS FTEs	14.5	14.5	14.5

VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS OVERVIEW
FISCAL YEAR 2021 BUDGET

LOOKING FORWARD: 2021 OBJECTIVES

Guiding Principle: Protecting Public Safety

1. Snow and ice response will be enhanced through the expansion of salt brining additional streets throughout the Village. More salt brining equipment will be purchased in order to have vehicles capable of applying brine throughout the fall leaf collection season. Due to limited availability of trucks during leaf collection it has not been possible to apply salt brine while the vehicles are setup for leaf collection. The purchase of an additional brining tank will allow brine to take place in advance of a storm during the fall and provide more capacity for brining throughout the winter as well.
2. The installation of speed radar signs will continue to be performed by Public Works staff. These signs are selected and their locations are determined by the Police Department. Public Works staff keeps them in operating condition and handles issues related to maintenance and solar panel positioning.
3. Public Works staff will continue to collaborate with the Police Department on the installation and operation of cameras positioned on street poles and traffic signal poles throughout the Village.

Guiding Principle: Stabilizing Property Taxes

1. Public Works staff will continue to evaluate the viability of vehicles and equipment on an annual basis and re-adjust the vehicle and equipment replacement schedule if possible. Each vehicle and piece of equipment has an expected “useful life” which determines when replacement is needed. By evaluating each item annually we are able to adjust the “useful life” and keep vehicles/equipment that are in good working order thus saving money and not replacing item unnecessarily.
2. Grants will continue to be sought after for projects and equipment identified within the Public Works budget. This can be seen in past projects including the LED street light replacements, interior lighting and HVAC energy efficiency projects, street rating analysis, and permeable paver alleys.
3. Ongoing maintenance tasks will continue to be evaluated on a regular basis for whether they should be performed with in-house staff or contractually. Many items may be more efficient and cost effective to have performed contractually, while some may make more sense to be done with in-house staff. These determinations are based not only on cost, but must also be balanced with customer service needs and performance.

Guiding Principle: Strengthening Property Values

1. Village streets will be maintained and re-paved on an ongoing basis through the use of a third party street ratings system. This ratings system will guide decision making for selecting the streets in most need of re-paving, cracksealing, patching, or rejuvenation.
2. Alleys will be prioritized for reconstruction with a permeable paver solution on a regular basis. These alley reconstruction projects improve drainage, replace failing pavement, and restore the natural infiltration of stormwater underground and out of the combined sewer system.
3. Construction updates will continue to be communicated to residents and area stakeholders through the construction page of the Village website. The status of each construction project will be continually updated through project completion.

**VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS OVERVIEW
FISCAL YEAR 2021 BUDGET**

REVIEWING THE YEAR: 2020 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: PERFORMANCE & EFFICIENCY

GOALS

Begin to transition to a four-year Village-wide tree trimming cycle. Trimming has historically been done on a five-year cycle. The Village had previously been divided into five sections with one section of trees trimmed every five years. Switching to a four-year cycle will ensure trees are being trimmed more frequently. It is important to keep trees trimmed on a regular basis in order to maintain the health of the tree, ensure fewer limbs fall during periods of high winds, and to improve traffic and pedestrian sightlines throughout Village streets. It will also keep the accuracy of the tree inventory more up to date. This inventory is used to evaluate and prioritize tree trimming and removal operations, develop a reforestation plan for removed trees, and manage urban forestry activities such as tree maintenance and resident requests. The following items are collected about each Village tree: GPS location, street address location, species, size, condition, parkway width, and any other relevant comments. Trimming is performed in the section of the Village that was most recently updated via the inventory process. This allows for an accurate bid specification process and ensures only trees that are in need of trimming are included in the contract document.

Install and monitor deployable leak sensors for the Village water system. These sensors attach to valves on the water system and “listen” for leaks. Information received from these sensors is sent through a cellular network to a secure website which can be viewed by Public Works staff. These sensors are able to communicate with each other if a leak is occurring and correlate the likely location of the leak on the system as well. Public Works staff will use this information and continue to perform more underground utility repairs in-house. Since the issue of water loss is important due to lost revenue from water leaking out of our system, the addition of leak sensors will help identify leaks that were previously unknown. Staff will seek the most impactful uses of this resource to improve operational efficiency.

STATUS

Completed, it will be an ongoing goal to have the tree trimming cycle occur on a four-year cycle. By regularly keeping up this tree trimming we will also have more up to date and accurate tree data that goes into our tree inventory system.

Ongoing; This is a project that continues to be researched in terms of how new sensors will fit into a potentially new automatic meter reading system. There will need to be compatibility between a new meter reading system and leak sensors that can be potentially integrated into this system. Public Works continues to utilize the existing sensors for locating system leaks.

**VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS OVERVIEW
FISCAL YEAR 2021 BUDGET**

VILLAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

GOALS	STATUS
Provide oversight and exceptional customer service for the water tower repainting and water main installation projects. These projects require coordination and proper sequencing to ensure water flow and pressure is maintained in the southern portion of the Village. The water mains replaced on Keystone and Franklin (Lake/Central to Hawthorne) will be up-sized to increase flow from north to south through the Village.	Completed, this project has been completed. Any residents and nearby businesses that were affected by the painting of the tower were provided door notices with project information.
Continue to incorporate one sustainable project and/or sustainable element(s) to annually occurring capital improvement projects – Local alley reconstruction projects in FY 2020.	Completed; This ongoing goal was continued with the installation of four permeable paver alley projects. Rain gardens were also planted within the Chicago Avenue bumpouts.

VILLAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOAL	STATUS
Notify residents via the construction updates page on the Village website for localized projects, as well as the Village's Facebook page for information that is relevant to residents community-wide. The Blackboard communication system will continue to be used as well. These notification methods are useful for both planned and unplanned events. This system will continue to be used as well as mailed notifications when necessary.	Completed; It is an ongoing goal to notify and encourage residents to view the construction updates page of the Village website to view important updates on construction projects.
Continue to update the Village website to inform residents about stormwater/flooding issues, and water service information related to pipe materials and possible service interruptions. These sections of the website will serve as a place where residents can be better informed on public works issues and obtain details of the work on public infrastructure being done throughout the Village as well as how it may impact their daily life.	Ongoing; The stormwater/flooding portion of the website has details of "program to protect basements" resident assistance program along with other information related to flooding. The construction information section of the website is kept up to date for residents to access needed project information.

**VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS OVERVIEW
FISCAL YEAR 2021 BUDGET**

PERFORMANCE MEASURES

In Fiscal Year 2012 the Village implemented performance measures in each operating department to provide continuous feedback in order to ensure the delivery of efficient and effective services.

MEASURES	FY 2019		FY 2020		FY 2021
	GOAL	ACTUAL	GOAL	ACTUAL (1 ST – 3 RD QUARTERS)	GOAL
Complete Tree Trimming Service Requests Within 7 Working Days	95%	98% (171 of 175)	95%	97% (202 of 209)	95%
Complete Service Requests for Unclogging Blocked Catch Basins Within 5 Working Days	95%	100% (8 of 8)	95%	100% (5 of 5)	95%
Percent of Hydrants Out of Service More than 10 Working Days	<1%	0% (0 of 2,640)	<1%	0.00% (0 of 3960)	<1%
Replace Burned Out Traffic Signal Bulbs Within 8 Hours of Notification	99%	N/A	99%	N/A	99%
Complete Service Requests for Patching Potholes Within 5 Working Days	95%	100% (12 of 12)	95%	100% (8 of 8)	95%
Repair Street Lights In-house, or Schedule Contractual Repairs, Within Five Working days	95%	96% (23 of 24)	95%	100% (23 of 23)	95%
Safety: Not More than 2 Employee Injuries Resulting in Lost Time	≤2	1	≤2	0	≤2
Safety: Not More than 1 At-Fault Vehicle Accident	≤1	2	≤1	0	≤1
Televis 2,640 lineal feet (1/2 mile) of combined sewers each month (from April – Sept)	2,640/per month	165% (26,196 compared to 15,840/year goal)	2,640 per month (15,840/ year)	243% (32,098 of 13,200)	2,640/ month
Exercise 25 Water System Valves Per Month	25 per month	43% (117 of 275)	25/month (275/year)	100% (225 of 225)	25/ month
Complete First Review of Grading Plan Within 10 Working Days	95%	100% (98 of 98)	95%	100% (83 of 83)	95%

**VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS OVERVIEW
FISCAL YEAR 2021 BUDGET**

ACTIVITY MEASURES

*Projected through the end of the fiscal year.

Measure	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020*
Street Sweeping (curb miles)	1,010	2,042	1,988	2,190	2,217
Street Sweeping Loads	24	63	34	41	50
Sign Repairs / Fabrication	286	136	138	175	433
Sewer Jetting (lineal feet)	32,713	33,525	37,294	33,626	31,667
Catch Basin Cleaning	551	531	272	295	400
Leaf Removal Loads	581	568	508	519	532
Leaf Removal (Tons)	1,801	1,631	1,560	1,858	2,021
Street Salting (Tons)	431	365	650	580	504
Trees Trimmed	1,405	1,965	1,965	2,025	2,502
Trees Removed	170	176	145	150	138
Trees Planted	428	109	119	147	162
Watering Young Trees	461	422	334	323	257
Ash Injections	0	216	0	210	0
Stumps Removed	314	172	132	114	110
Dutch Elm Cases	33	33	28	8	21

**Village of River Forest
Budget Detail by Account
Fiscal Year 2021 Budget**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	Increase (Decrease)	% Inc (Dec)
60	Public Works Admin & Ops							
01-60-01-51-0200	Salaries Regular	487,811	500,979	509,854	499,499	529,486	19,632	3.85%
01-60-01-51-1500	Certification Pay	8,850	8,550	7,950	7,950	6,650	(1,300)	-16.35%
01-60-01-51-1700	Overtime	65,529	96,178	50,000	41,246	50,000	-	0.00%
01-60-01-51-1950	Insurance Refusal Reim	-	-	8	-	8	-	0.00%
01-60-01-51-3000	Part-Time Salaries	5,345	5,043	8,000	-	8,000	-	0.00%
	Personal Services	567,535	610,750	575,812	548,695	594,144	18,332	3.18%
01-60-01-52-0320	FICA	34,580	37,066	34,941	35,043	35,916	975	2.79%
01-60-01-52-0325	Medicare	8,112	8,752	8,339	8,365	8,610	271	3.25%
01-60-01-52-0330	IMRF	61,016	61,146	51,580	51,745	63,704	12,124	23.51%
01-60-01-52-0375	Fringe Benefits	4,715	5,034	4,140	4,140	4,296	156	3.77%
01-60-01-52-0400	Health Insurance	121,779	129,335	138,233	122,882	121,164	(17,069)	-12.35%
01-60-01-52-0420	Health Insurance - Retirees	13,647	13,217	14,947	15,050	15,497	550	3.68%
01-60-01-52-0425	Life Insurance	162	176	265	265	265	-	0.00%
01-60-01-52-0430	VEBA Contributions	4,313	5,758	6,330	6,400	6,773	443	7.00%
	Benefits	248,324	260,483	258,775	243,890	256,225	(2,550)	-0.99%
01-60-01-53-0200	Communications	784	959	1,210	1,475	1,710	500	41.32%
01-60-01-53-0380	Consulting Services	10,070	24,617	23,000	21,500	24,500	1,500	6.52%
01-60-01-53-0410	IT Support	21,284	20,804	21,100	21,100	21,660	560	2.65%
01-60-01-53-1310	Julie Notifications	995	912	1,000	1,000	1,000	-	0.00%
01-60-01-53-3100	Maintenance of Equipment	4,319	2,999	3,500	3,500	3,500	-	0.00%
01-60-01-53-3200	Maintenance of Vehicles	28,146	17,162	25,500	24,000	28,000	2,500	9.80%
01-60-01-53-3400	Maintenance Traffic/St Lights	84,538	92,475	73,380	66,657	67,400	(5,980)	-8.15%
01-60-01-53-3550	Tree Maintenance	89,916	81,204	98,500	120,382	104,500	6,000	6.09%
01-60-01-53-3600	Maintenance of Bldgs & Grounds	66,582	58,104	74,550	74,550	73,670	(880)	-1.18%
01-60-01-53-3610	Maintenance Sidewalks	55,036	55,758	55,000	55,089	55,000	-	0.00%
01-60-01-53-3620	Maintenance Streets	152,199	103,630	123,000	132,551	58,000	(65,000)	-52.85%
01-60-01-53-4100	Training	1,123	390	1,200	850	1,200	-	0.00%
01-60-01-53-4250	Travel & Meeting	4,422	4,682	6,460	6,460	6,460	-	0.00%
01-60-01-53-4300	Dues & Subscriptions	2,966	2,470	2,310	5,900	6,660	4,350	188.31%
01-60-01-53-4400	Medical & Screening	1,313	1,001	1,300	1,300	1,300	-	0.00%
01-60-01-53-5300	Advertising/Legal Notice	1,217	1,459	1,000	1,100	1,000	-	0.00%
01-60-01-53-5350	Dumping Fees	11,864	12,926	13,000	13,000	13,000	-	0.00%
01-60-01-53-5400	Damage Claims	9,051	40,961	25,000	25,000	25,000	-	0.00%
01-60-01-53-5450	St Light Electricity	28,825	27,957	31,500	22,088	27,900	(3,600)	-11.43%
	Contractual Services	574,652	550,470	581,510	597,502	521,460	(60,050)	-10.33%
01-60-01-54-0100	Office Supplies	572	223	1,000	750	1,000	-	0.00%
01-60-01-54-0200	Gas & Oil	16,904	22,508	21,354	14,466	14,755	(6,599)	-30.90%
01-60-01-54-0310	Uniforms	6,326	5,420	5,450	2,891	5,450	-	0.00%
01-60-01-54-0500	Vehicle Parts	3,748	6,762	10,000	15,500	10,000	-	0.00%
01-60-01-54-0600	Operating Supplies & Equipment	56,337	47,771	36,370	36,000	81,420	45,050	123.87%
01-60-01-54-0800	Trees	10,875	27,626	36,000	29,656	36,000	-	0.00%
01-60-01-54-2100	Snow & Ice Control	35,598	33,867	64,700	60,000	-	(64,700)	-100.00%
	Materials & Supplies	130,360	144,178	174,874	159,263	148,625	(26,249)	-15.01%
01-60-01-57-5013	Transfer to CERF	117,582	115,087	108,159	108,159	130,175	22,016	20.36%
	Other Financing Uses	117,582	115,087	108,159	108,159	130,175	22,016	20.36%
	Public Works Admin & Ops	1,638,453	1,680,967	1,699,130	1,657,509	1,650,629	(48,501)	-2.85%

Public Works Department- Sanitation

BUDGET SNAPSHOT

CATEGORY	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET
Personal Services				
Employee Benefits				
Contractual Services	\$1,147,079	\$1,160,340	\$1,181,329	\$1,192,195
Commodities	\$0	\$500	\$100	\$500
Transfers				
Total	\$1,147,079	\$1,160,840	\$1,181,429	\$1,192,695

DEPARTMENT DESCRIPTION

This account provides for the Village's residential refuse, recycling, yard waste and compost collection program. This service is performed contractually and provides for once per week refuse and recycling collection year-round, once per week yard waste collection for eight months of the year, and year-round compost collection. The majority of the Village's residences are serviced via back-door collection in which the refuse hauler walks to the side or back door of the residence to collect the refuse and recycling. There are approximately 2,960 households that are collected in this program, of which approximately 500 residences are collected from the alley.

The Village is under contract with the Roy Strom Refuse Removal Co. for the collection and disposal of solid waste. The current contract was renewed in April 2015. The new contract provides for annual rate increases between 2% and 4%. The renewed contract also includes an option for residents to participate in a composting program. They have been provided new 32-gallon recycling containers, and alley residents were provided with refuse and recycling carts.

The refuse program is fully funded by user fees that are added to each customer's bi-monthly utility bill.

BUDGET ANALYSIS

The FY 2021 Budget includes a \$36,043 increase for Collection & Disposal, which in part reflects a 2.5% increase for the Roy Strom Refuse Removal contract. The Budget also includes \$72,000 in leaf disposal expenses.

PERSONNEL SUMMARY

The Public Works Administration and Operations Division administers the refuse, recycling and yard waste collection programs.

**Village of River Forest
Budget Detail by Account
Fiscal Year 2021 Budget**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	Increase (Decrease)	% Inc (Dec)
60-05	Public Works-Sanitation							
01-60-05-53-5500	Collection & Disposal	1,045,792	1,068,452	1,093,840	1,092,873	1,120,195	26,355	2.41%
01-60-05-53-5510	Leaf Disposal	63,354	78,627	66,500	88,456	72,000	5,500	8.27%
	Contractual Services	1,109,146	1,147,079	1,160,340	1,181,329	1,192,195	31,855	2.75%
01-60-05-54-0600	Operating Supplies	-	-	500	50	500	-	0.00%
	Materials & Supplies	-	-	500	50	500	-	0.00%
60	Public Works-Sanitation	1,109,146	1,147,079	1,160,840	1,181,379	1,192,695	31,855	2.74%

Motor Fuel Tax Fund

The **Motor Fuel Tax Fund** accounts for the expenditure of the Village's allocation of the State Motor Fuel Tax. These monies are restricted to street construction improvements and related items.

Motor Fuel Tax (MFT)

BUDGET SNAPSHOT

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET
Revenues	\$382,674	\$305,317	\$439,217	\$500,581
Expenditures	\$488,148	\$445,890	\$398,491	\$711,936
Fund Balance*	\$541,178	\$400,605	\$581,904	\$370,549

*2020 and 2021 Fund Balances Estimated

DEPARTMENT DESCRIPTION

The Illinois Motor Fuel Tax (MFT) Fund is derived from a tax on motor fuel used by vehicles operating upon public highways and recreational watercraft operating upon the waters of the State of Illinois.

The motor fuel taxes deposited in the Illinois MFT Fund are:

- Went from nineteen (19) cents per gallon to (38) cents per gallon on July 1, 2019
- 7.5 cents per gallon on diesel fuel in addition to the 38 cents above

The Illinois Department of Transportation (IDOT) allocates these funds according to state statute. IDOT issues monthly warrants through the Illinois Department of Revenue to the Village based on a per capita allocation.

Permissible uses of MFT funds are dictated by the Illinois Highway Code and IDOT administrative policy. These uses include streets, storm sewers, sidewalks, and automated traffic control signals to name a few.

This account provides for a portion of the Village's annual street improvement program.

BUDGET ANALYSIS

The FY 2021 Budget reflects funding for snow and ice control, street patching and funding for the Village's annual Street Improvement Project (SIP) as follows (additional funding for the SIP can be found in the Water and Sewer Fund):

- \$500,000 for road resurfacing of Oak (Thatcher to Bonnie Brae), Quick (Lathrop to Bonnie Brae), Jackson (Chicago to Augusta), Franklin (Oak to Chicago), Keystone (Chicago to Thomas), Forest (Chicago to Thomas), Iowa (Keystone to Forest), Jackson (Lake to Quick), Monroe (Lake to Oak), Keystone (Lake to Oak).
- \$ 50,000 for Cracksealing

PERSONNEL SUMMARY

The Public Works Administration and Operations Division manages the street improvement program.

**Village of River Forest
Budget Detail by Account
Fiscal Year 2021 Budget**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	Increase (Decrease)	% Inc (Dec)
03	Motor Fuel Tax Fund							
03-00-00-41-1490	Local Gasoline Tax	-	-	-	-	25,000	25,000	0.00%
	Other Taxes	-	-	-	-	25,000	25,000	0.00%
03-00-00-45-5100	Interest	7,521	11,134	9,790	10,040	9,485	(305)	-3.12%
03-00-00-45-5200	Net Change in Fair Value	(809)	609	-	-	-	-	0.00%
	Interest	6,713	11,743	9,790	10,040	9,485	(305)	-3.12%
03-00-00-47-7090	State Grants and Reimbursemnts	-	87,335	11,200	11,200	-	(11,200)	-100.00%
03-00-00-47-7100	State Allotment	285,255	283,597	284,327	271,480	277,624	(6,703)	-2.36%
03-00-00-47-7200	State Renewal Allotment	-	-	-	146,497	188,472	188,472	0.00%
	Intergovernmental	285,255	370,932	295,527	429,177	466,096	170,569	57.72%
	Revenue	291,967	382,674	305,317	439,217	500,581	195,264	63.95%
03-00-00-53-0390	Engineering Fees	78,161	140,812	14,000	-	-	(14,000)	-100.00%
03-00-00-53-2100	Bank Fees	-	-	60	-	60	-	0.00%
03-00-00-53-3620	Street Maintenance	-	-	50,000	29,553	130,000	80,000	160.00%
	Contractual Services	78,161	140,812	64,060	29,553	130,060	66,000	103.03%
03-00-00-54-2100	Snow & Ice Control	-	-	-	-	81,876	81,876	0.00%
	Materials & Supplies	-	-	-	-	81,876	81,876	0.00%
03-00-00-55-9100	Street Improvement	189,159	347,336	381,830	368,938	500,000	118,170	30.95%
	Capital Outlay	189,159	347,336	381,830	368,938	500,000	118,170	30.95%
	Expenditures	267,320	488,148	445,890	398,491	711,936	266,046	59.67%
03	Motor Fuel Tax Fund	24,647	(105,473)	(140,573)	40,726	(211,355)	(70,782)	50.35%

Debt Service Fund

This fund is used to account for the accumulation of resources for the payment of the Village's General Obligation Debt. Complete detail schedules of all of the Village's existing debt service requirements are included in this section.

Debt Service Fund

BUDGET SNAPSHOT

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET
Revenues	\$272,457	\$268,058	\$267,610	\$276,123
Expenditures	\$253,584	\$259,961	\$260,665	\$267,681
Fund Balance*	\$216,251	\$224,348	\$223,196	\$231,638

*2020 and 2021 Fund Balances Estimated

DESCRIPTION

Debt Service Fund expenditures included principal, interest and fees associated with the 2018 General Obligation Limited Tax Bonds and the 2020 General Obligation Limited Tax Bonds which were issued for the capital improvements program. FY 2021 includes activity from the General Obligation Limited Tax Bonds, Series 2020. Revenues utilized to fund debt service payments are derived from property taxes. The Village's Bond Rating was upgraded to AAA from AA+ with a stable outlook by Standard & Poor's in August of 2014 reflecting very strong financial performance, good financial management and policies, budgetary flexibility, strong reserves and a low debt burden. The improved Bond Rating will reduce the Village's future borrowing costs.

BUDGET ANALYSIS

Principal and interest expenditures remain steady and are utilizing the maximum annual debt service extension base. The debt service extension base is the amount the Village is able to levy for debt service without referendum. The amount is increased annually by the increase in the CPI or 5% whichever is lower. Total outstanding general obligation debt as of April 30, 2020 will be \$525,000. A full schedule of debt service accompanies this budget.

LEGAL DEBT MARGIN

Assessed Valuation – 2018	\$564,992,679
Legal Debt Limit – 8.625% of Assessed Valuation	\$ 48,730,619
Amount of Debt Applicable to Limit	<u>\$ 525,000</u>
Legal Debt Margin	<u>\$ 49,255,619</u>

Chapter 65, 5/8-5-1 of the Illinois Compiled Statutes provides, "...no municipality having a population of less than 500,000 shall become indebted in any manner or for any purpose, to an amount, including indebtedness in the aggregate exceeding 8.625% on the value of the taxable property therein, to be ascertained by the last assessment for state and county purposes, previous to incurring of the indebtedness or, until January 1, 1983, if greater, the sum that is provided by multiplying the municipality's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1929."

**Village of River Forest
Budget Detail by Account
Fiscal Year 2021 Budget**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	Increase (Decrease)	% Inc (Dec)
05	Debt Service Fund							
05-00-00-41-1000	Prior Yrs Taxes	116,142	119,859	124,944	122,069	129,622	4,678	3.74%
05-00-00-41-1021	Property Taxes Current	141,214	148,322	138,941	138,941	141,661	2,720	1.96%
	Property Taxes	257,355	268,180	263,885	261,010	271,283	7,398	2.80%
05-00-00-45-5100	Interest	2,666	4,276	4,173	6,600	4,840	667	15.98%
	Interest	2,666	4,276	4,173	6,600	4,840	667	15.98%
	Revenue	260,022	272,457	268,058	267,610	276,123	8,065	3.01%
05-00-00-53-2100	Bank Fees	238	-	500	-	500	-	0.00%
05-00-00-53-5300	Advertising and Legal	756	-	-	-	-	-	0.00%
	Contractual Services	994	-	500	-	500	-	0.00%
05-00-00-56-0020	Series 05 Principal (Library)	50,000	-	-	-	-	-	0.00%
05-00-00-56-0021	Series 05 Interest (Library)	2,075	-	-	-	-	-	0.00%
05-00-00-56-0031	2016 GO Bond Principal	192,820	-	-	-	-	-	0.00%
05-00-00-56-0032	2016 GO Bond Interest	2,410	-	-	-	-	-	0.00%
05-00-00-56-0033	2018 GO Bond Principal	-	246,000	254,000	254,000	-	(254,000)	-100.00%
05-00-00-56-0034	2018 GO Bond Interest	-	7,584	5,461	5,461	-	(5,461)	-100.00%
05-00-00-56-0035	2020 GO Bond Principal	-	-	-	-	262,500	262,500	0.00%
05-00-00-56-0036	2020 GO Bond Interest	-	-	-	1,204	4,681	4,681	0.00%
	Debt Service	247,305	253,584	259,461	260,665	267,181	7,720	2.98%
	Expenditures	248,299	253,584	259,961	260,665	267,681	7,720	2.97%
05	Debt Service Fund	11,723	18,873	8,097	6,945	8,442	345	4.26%

Debt Service Schedule

2020 General Obligation Limited Tax Bonds

Date of Issue	February 14, 2020
Date of Maturity	December 1, 2021
Authorized Issue	\$525,000
Interest Rates	1.10-1.20%
Interest Dates	December 1
Principal Maturity Date	December 1
Purpose	Street Improvements

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy		Totals
	<u>Principal</u>	<u>Interest</u>	
2019	262,500	5,775	268,275
2020	262,500	3,150	265,650
	<u>\$ 525,000</u>	<u>\$ 8,925</u>	<u>\$ 533,925</u>

Capital Projects Funds

The **Capital Equipment Replacement Fund** is a capital projects fund that is used to set aside funds for the future replacement of vehicles and equipment in order to avoid significant fluctuations in the operating budgets from one year to the next. The General Fund (Police, Fire and Public Works Departments) and the Water and Sewer Fund provide contributions.

The **Capital Improvement Fund** is a fund used to account for various infrastructure improvements including alleys, commuter parking lots and streets. Financing is provided by automated traffic enforcement fines, grants and parking lot fees.

The **Economic Development Fund** accounts for previous commitments by the Village from funds originally received through the previous Tax Increment Financing (TIF) District Fund.

The **TIF – Madison Street** accounts for revenues and expenditures associated with the Tax Increment Financing District established on Madison Street.

The **TIF – North Avenue Fund** is used to account for revenues and expenditures associated with the Tax Increment Financing District on North Avenue.

The **Infrastructure Improvement Bond Fund** is used to account for the proceeds from the 2020 General Obligation Bonds that will fund street improvements.

Capital Equipment Replacement Fund (CERF)

BUDGET SNAPSHOT

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET
Revenues	\$524,851	\$675,553	\$807,359	\$718,681
Expenditures	\$426,573	\$350,042	\$491,941	\$646,324
Fund Balance*	\$3,432,950	\$3,758,461	\$3,748,368	\$3,820,725

*FY 2020 and 2021 Fund Balances Estimated

DESCRIPTION

The Capital Equipment Replacement Fund (CERF) is a capital projects fund where the General (Police, Fire, Public Works) and Water and Sewer Funds set aside funds for the eventual replacement of existing vehicles and equipment to avoid significant fluctuations in the operating budget from one year to the next. Each fund or department shall annually contribute to the reserve fund in order to have sufficient funds on hand to replace an item at the end of its useful life.

BUDGET ANALYSIS

Vehicles and Equipment to be replaced in the 2021 Budget includes:

- Marked Squad Car – Police \$ 45,780
- Administrative Vehicle - Fire \$ 33,500
- Large Int'l Dump Truck – Public Works \$ 175,000
- Pick-up Truck –Public Works \$ 38,500
- Village Hall Camera System – Police \$ 58,444
- SCBA Breathing Air Compressor – Fire \$ 45,000
- Fuel System Improvements – Public Works \$ 250,000

**Village of River Forest
Budget Detail by Account
Fiscal Year 2021 Budget**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	Increase (Decrease)	% Inc (Dec)
13	Capital Equip Replacement Fund							
13-00-00-45-5100	Interest	55,626	68,887	81,772	98,340	75,800	(5,972)	-7.30%
13-00-00-45-5200	Net Change in Fair Value	(15,044)	17,906	-	-	-	-	0.00%
	Interest	40,581	86,793	81,772	98,340	75,800	(5,972)	-7.30%
13-00-00-46-6410	Miscellaneous	5,000	5,000	5,000	5,000	5,000	-	0.00%
	Miscellaneous	5,000	5,000	5,000	5,000	5,000	-	0.00%
13-00-00-46-6621	Assist to Firefighters Grant	-	-	-	95,238	-	-	0.00%
	Grants & Contributions	-	-	-	95,238	-	-	0.00%
13-00-00-47-7001	From General Fund	416,033	424,171	456,795	456,795	500,329	43,534	9.53%
13-00-00-47-7002	Transfer from Water and Sewer	-	-	106,986	106,986	112,552	5,566	5.20%
13-00-00-48-8000	Sale of Property	121,221	8,887	25,000	45,000	25,000	-	0.00%
	Other Financing Sources	537,254	433,058	588,781	608,781	637,881	49,100	8.34%
	Revenue	582,836	524,851	675,553	807,359	718,681	43,128	6.38%
13-00-00-53-2100	Bank Fees	75	75	100	50	100	-	0.00%
	Contractual Services	75	75	100	50	100	-	0.00%
13-00-00-55-8700	Police Vehicles	79,070	85,861	85,682	85,682	45,780	(39,902)	-46.57%
13-00-00-55-8720	Police Equipment	154,272	77,557	32,010	32,010	58,444	26,434	82.58%
13-00-00-55-8800	Fire Dept Vehicle	360,329	27,233	-	-	33,500	33,500	0.00%
13-00-00-55-8850	Fire Dept Equipment	-	58,026	71,750	186,750	45,000	(26,750)	-37.28%
13-00-00-55-8910	PW Vehicles	268,685	177,821	70,500	97,449	213,500	143,000	202.84%
13-00-00-55-8925	PW Equipment	18,445	-	90,000	90,000	250,000	160,000	177.78%
	Capital Outlay	880,801	426,498	349,942	491,891	646,224	296,282	84.67%
	Expenditures	880,876	426,573	350,042	491,941	646,324	296,282	84.64%
13	Capital Equip Replacement Fund	(298,040)	98,278	325,511	315,418	72,357	(253,154)	-77.77%

Capital Improvement Fund (CIF)

BUDGET SNAPSHOT

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET
Revenues	\$964,895	\$917,957	\$1,104,414	\$984,785
Expenditures	\$810,104	\$2,257,120	\$2,074,152	\$1,576,330
Fund Balance*	\$2,039,994	\$700,831	\$1,070,256	\$478,711

*2020 and 2021 Fund Balances Estimated

DESCRIPTION

The Capital Improvement Fund was created in Fiscal Year 2014 to account for various infrastructure improvements in the Village including alley, commuter parking lot and street projects. Financing is provided by automated traffic enforcement fines, which is considered a non-recurring revenue for budgetary purposes, grants and parking lot fees. Projects will be completed as revenues are available.

BUDGET ANALYSIS

Improvements in the FY 2021 Budget include:

- Village Hall Improvements \$ 25,160
- Public Works Garage Improvements \$ 35,000
- Street Camera System Strategic Plan \$ 365,000
- Information Technology Improvements \$ 523,600
- Alley Improvement Program \$ 300,000
- Bicycle Plan Implementation \$ 238,380
- Traffic Signal Improvements \$ 60,000
- Police Radios \$ 17,190

**Village of River Forest
Budget Detail by Account
Fiscal Year 2021 Budget**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	Increase (Decrease)	% Inc (Dec)
14	Capital Improvement Fund							
14-00-00-43-3200	Metra Daily Parking Fees	15,344	15,216	17,280	15,037	15,100	(2,180)	-12.62%
14-00-00-43-3220	Parking Lot Permit Fees	55,353	28,616	32,610	36,429	43,236	10,626	32.59%
	Charges for Services	70,697	43,832	49,890	51,466	58,336	8,446	16.93%
14-00-00-44-4240	Automated Traffic Enf Fines	832,250	800,082	835,875	1,014,638	892,569	56,694	6.78%
	Fines & Forfeits	832,250	800,082	835,875	1,014,638	892,569	56,694	6.78%
14-00-00-45-5100	Interest	14,876	41,308	32,192	38,310	33,880	1,688	5.24%
14-00-00-45-5200	Net Change in Fair Value	(1,810)	4,672	-	-	-	-	0.00%
	Interest	13,067	45,981	32,192	38,310	33,880	1,688	5.24%
14-00-00-46-6532	Grants	-	75,000	-	-	-	-	0.00%
	Grants & Contributions	-	75,000	-	-	-	-	0.00%
	Revenue	916,014	964,895	917,957	1,104,414	984,785	66,828	7.28%
14-00-00-53-4290	License Fees	12,000	12,000	12,000	12,000	12,000	-	0.00%
	Contractual Services	12,000	12,000	12,000	12,000	12,000	-	0.00%
14-00-00-55-0500	Building Improvements	448,628	370,082	62,260	55,406	60,160	(2,100)	-3.37%
14-00-00-55-0700	Property Purchase	-	-	400,000	361,616	-	(400,000)	-100.00%
14-00-00-55-1205	Streetscape Improvements	-	21,817	320,500	257,620	298,380	(22,120)	-6.90%
14-00-00-55-1210	Parking Lot Improvements	-	34,250	75,000	59,150	-	(75,000)	-100.00%
14-00-00-55-1250	Alley Improvements	22,201	234,300	960,810	938,980	300,000	(660,810)	-68.78%
14-00-00-55-8610	Furniture & Equipment	11,206	7,650	34,380	34,380	17,190	(17,190)	-50.00%
14-00-00-55-8620	Information Technology Equipme	111,470	130,004	392,170	355,000	888,600	496,430	126.59%
	Capital Outlay	593,505	798,104	2,245,120	2,062,152	1,564,330	(680,790)	-30.32%
	Expenditures	605,505	810,104	2,257,120	2,074,152	1,576,330	(680,790)	-30.16%
14	Capital Improvement Fund	310,509	154,791	(1,339,163)	(969,738)	(591,545)	747,618	-55.83%

Economic Development Fund

BUDGET SNAPSHOT

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY2021 BUDGET
Revenues	\$3,861	\$3,688	\$22,520	\$0
Expenditures	\$13,861	\$190,529	\$180,013	\$50,000
Fund Balance*	\$209,182	\$22,341	\$51,689	\$1,689

* FY 2020 and 2021 Fund Balances Estimated

DESCRIPTION

The Economic Development Fund was created in FY 2011 to account for previous commitments entered into by the Village from funds originally received through the previous Lake Street Tax Increment Financing (TIF) District Fund.

BUDGET ANALYSIS

The FY 2021 Budget includes remaining funds for economic development purposes.

**Village of River Forest
Budget Detail by Account
Fiscal Year 2021 Budget**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	Increase (Decrease)	% Inc (Dec)
16	Economic Development Fund							
16-00-00-41-1000	Property Tax Revenue-Prior Yrs	3,006	-	-	-	-	-	0.00%
	Property Taxes	3,006	-	-	-	-	-	0.00%
16-00-00-45-5100	Interest	9,453	3,861	3,688	22,520	-	(3,688)	-100.00%
16-00-00-45-5200	Net Change in Fair Value	-	-	-	-	-	-	0.00%
	Interest	9,453	3,861	3,688	22,520	-	(3,688)	-100.00%
	Revenue	12,459	3,861	3,688	22,520	-	(3,688)	-100.00%
16-00-00-53-0380	Consulting Services	-	1,018	-	-	-	-	0.00%
16-00-00-53-0420	Legal Services	6,248	5,981	10,000	7,500	50,000	40,000	400.00%
16-00-00-53-5200	Demolition and Clean up	-	-	-	-	-	-	0.00%
	Contractual Services	6,248	6,999	10,000	7,500	50,000	40,000	400.00%
16-00-00-55-4300	Other Improvements	622,297	6,862	180,529	172,513	-	(180,529)	-100.00%
	Capital Outlay	622,297	6,862	180,529	172,513	-	(180,529)	-100.00%
	Expenditures	628,545	13,861	190,529	180,013	50,000	(140,529)	-73.76%
16	Economic Development Fund	(616,086)	(10,001)	(186,841)	(157,493)	(50,000)	136,841	-73.24%

TIF - Madison Street

BUDGET SNAPSHOT

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET
Revenues	\$104,477	\$744,573	\$729,129	\$156,251
Expenditures	\$80,225	\$603,576	\$668,625	\$84,418
Fund Balance*	(\$112,806)	\$28,191	(\$52,302)	\$19,531

* FY 2020 and 2021 Fund Balances Estimated

DESCRIPTION

The Tax Increment Financing District (TIF) – Madison Street Fund was created in Fiscal Year 2015 to account for expenditures associated with the formation of a TIF District in the Village along Madison Street. Preliminary financing has been provided by transfers from the General Fund. The General Fund will be reimbursed by TIF proceeds once sufficient revenue is generated. The TIF District was created during FY 2017.

BUDGET ANALYSIS

Contractual services including TIF consulting, auditing and legal fees are included in the budget. Debt service interest payments on the interfund loan are also included in the FY 2021 Budget.

**Village of River Forest
Budget Detail by Account
Fiscal Year 2021 Budget**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	Increase (Decrease)	% Inc (Dec)
31	TIF-Madison Street							
31-00-00-41-1000	Property Taxes-Prior Years	-	56,818	83,452	118,141	75,760	(7,692)	-9.22%
31-00-00-41-1021	Property Taxes-Current Year	-	30,475	85,121	75,538	77,275	(7,846)	-9.22%
	Property Taxes	-	87,293	168,573	193,679	153,035	(15,538)	-9.22%
31-00-00-45-5100	Interest	455	1,559	1,000	2,450	3,216	2,216	221.60%
	Interest	455	1,559	1,000	2,450	3,216	2,216	221.60%
31-00-00-46-6512	Rental Income	9,375	15,625	-	-	-	-	0.00%
	Miscellaneous	9,375	15,625	-	-	-	-	0.00%
31-00-00-47-7001	Transfer from General Fund	-	-	575,000	533,000	-	(575,000)	-100.00%
	Other Financing Sources	-	-	575,000	533,000	-	(575,000)	-100.00%
	Revenue	9,830	104,477	744,573	729,129	156,251	(588,322)	-79.01%
31-00-00-53-0100	Electricity & Natural Gas	3	1,145	1,000	1,678	1,000	-	0.00%
31-00-00-53-0300	Audit Services	-	-	1,000	-	1,000	-	0.00%
31-00-00-53-0380	Consulting Services	24,398	1,538	5,000	40,000	5,000	-	0.00%
31-00-00-53-0425	Village Attorney	14,785	4,616	2,500	10,000	2,500	-	0.00%
31-00-00-53-0440	Property Taxes	-	6,258	-	-	-	-	0.00%
31-00-00-53-3550	Tree Maintenance	600	-	-	-	-	-	0.00%
31-00-00-53-3600	Maintenance of Buildings	-	-	-	8,915	4,800	4,800	0.00%
31-00-00-53-4350	Printing	-	-	1,000	-	1,000	-	0.00%
31-00-00-53-5300	Advertising/Legal Notice	-	-	1,000	1,176	1,000	-	0.00%
	Contractual Services	39,786	13,556	11,500	61,769	16,300	4,800	41.74%
31-00-00-55-0700	Property Purchase	-	-	550,000	540,511	-	(550,000)	-100.00%
31-00-00-55-4300	Other Improvements	-	29,150	14,576	14,576	14,576	-	0.00%
	Capital Outlay	-	29,150	564,576	555,087	14,576	(550,000)	-97.42%
31-00-00-56-0081	Interest on Interfund Loan	9,610	37,520	27,500	51,769	53,542	26,042	94.70%
	Debt Service	9,610	37,520	27,500	51,769	53,542	26,042	94.70%
	Expenditures	49,396	80,225	603,576	668,625	84,418	(519,158)	-86.01%
31	TIF-Madison Street	(39,566)	24,252	140,997	60,504	71,833	(69,164)	-49.05%

TIF - North Avenue

BUDGET SNAPSHOT

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET
Revenues	\$ 729	\$ 25,700	\$710	\$26,000
Expenditures	\$ 18,744	\$ 17,000	\$ 2,300	\$ 17,000
Fund Balance*	(\$ 15,635)	(\$6,935)	(\$17,225)	(\$8,225)

* FY 2020 and 2021 Fund Balances Estimated

DESCRIPTION

The Tax Increment Financing District (TIF) – North Avenue Fund was created in Fiscal Year 2015 to account for expenditures associated with the formation of a TIF District in the Village along North Avenue. Preliminary financing has been provided by transfers from the General Fund. The General Fund will be reimbursed by TIF proceeds once sufficient revenue is generated. The TIF District was created during FY 2019.

BUDGET ANALYSIS

TIF consulting and legal fees associated with the TIF District are provided for in the FY 2021 Budget.

**Village of River Forest
Budget Detail by Account
Fiscal Year 2021 Budget**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	Increase (Decrease)	% Inc (Dec)
32	Tif - North Avenue							
32-00-00-45-5100	Interest	146	729	700	710	1,000	300	42.86%
	Interest	146	729	700	710	1,000	300	42.86%
32-00-00-47-7001	Transfer from General Fund	-	-	25,000	-	25,000	-	0.00%
	Other Financing Sources	-	-	25,000	-	25,000	-	0.00%
	Revenue	146	729	25,700	710	26,000	300	1.17%
32-00-00-53-0380	Consulting Services	32,246	3,675	10,000	1,800	10,000	-	0.00%
32-00-00-53-0425	Village Attorney	10,996	9,688	5,000	500	5,000	-	0.00%
32-00-00-53-4350	Printing	-	-	1,000	-	1,000	-	0.00%
32-00-00-53-5300	Advertising/Legal	98	5,382	1,000	-	1,000	-	0.00%
	Contractual Services	43,341	18,744	17,000	2,300	17,000	-	0.00%
	Expenditures	43,341	18,744	17,000	2,300	17,000	-	0.00%
32	Tif - North Avenue	(43,194)	(18,015)	8,700	(1,590)	9,000	300	3.45%

Infrastructure Improvement Bond Fund

BUDGET SNAPSHOT

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET
Revenues	\$7,357	\$2,500	\$526,820	\$4,000
Expenditures	\$225,411	\$318,311	\$289,653	\$275,000
Fund Balance*	\$282,079	(\$33,732)	\$519,246	\$248,246

* FY 2020 and 2021 Fund Balances Estimated

DESCRIPTION

The Infrastructure Improvement Bond Fund (IIBF) is used to account for the proceeds from the General Obligation Limited Tax Bonds, Series 2020. The proceeds will be used to fund street improvements.

BUDGET ANALYSIS

The FY 2021 Budget includes \$275,000 to fund a portion of the Village's FY 2021 Street Improvement Program included in the Capital Improvement Program.

**Village of River Forest
Budget Detail by Account
Fiscal Year 2021 Budget**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	Increase (Decrease)	% Inc (Dec)
35	Infrastructure Imp Bond Fund							
35-00-00-45-5100	Interest	133	7,357	2,500	1,820	4,000	1,500	60.00%
	Interest	133	7,357	2,500	1,820	4,000	1,500	60.00%
35-00-00-48-7090	Bond Proceeds	500,000	-	-	525,000	-	-	0.00%
	Other Financing Sources	500,000	-	-	525,000	-	-	0.00%
	Revenue	500,133	7,357	2,500	526,820	4,000	1,500	60.00%
35-00-00-53-0425	Legal Services	-	-	-	5,750	-	-	0.00%
32-00-00-53-0380	Consulting Services	-	-	-	-	50,000	50,000	0.00%
	Contractual Services	-	-	-	5,750	50,000	50,000	0.00%
35-00-00-55-9100	Street Improvements	-	225,411	318,311	283,903	225,000	(93,311)	-29.31%
	Capital Outlay	-	225,411	318,311	283,903	225,000	(93,311)	-29.31%
	Expenditures	-	225,411	318,311	289,653	275,000	(43,311)	-13.61%
35	Infrastructure Imp Bond Fund	500,133	(218,054)	(315,811)	237,167	(271,000)	44,811	-14.19%

Water and Sewer Fund

The Water and Sewer Fund accounts for revenues derived from residential water and sewer sales which are used to operate and maintain the Village's water and sewer system. Due to its business-like nature, this fund is classified as an enterprise type fund.

Public Works Department- Water & Sewer

BUDGET SNAPSHOT

CATEGORY	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET
Personal Services	\$807,450	\$837,228	\$842,847	\$880,977
Employee Benefits	\$342,190	\$341,504	\$322,237	\$357,458
Contractual Services	\$480,341	\$574,271	\$440,896	\$620,173
Commodities	\$1,663,032	\$1,742,975	\$1,653,837	\$1,706,271
Capital Outlay	\$323,228	\$1,005,380	\$677,422	\$1,195,500
Depreciation	\$356,031	\$355,000	\$355,000	\$355,000
Debt Service	\$294,983	\$917,146	\$917,146	\$917,146
Transfers	-	\$106,986	\$106,986	\$112,552
Total	\$4,267,255	\$5,880,490	\$5,316,371	\$6,145,077

DEPARTMENT DESCRIPTION

The Public Works Department is responsible for the operation, maintenance and improvement of public infrastructure, and providing for safe, reliable and efficient delivery of public services. The Public Works Department strives to enrich the quality of life in River Forest and enhance the overall character of the Village.

The Water and Sewer Division ensures the adequate and continuous non-interrupted flow of high quality water for residential, commercial, and firefighting purposes, and ensures adequate and continuous non-interrupted flow of storm and sanitary material for conveyance through the Village's combined sewer system to the Metropolitan Water Reclamation District's sewer conveyance and treatment systems.

Water and Sewer Division personnel continuously monitor, inspect, maintain, and coordinate the improvement of water system infrastructure to ensure that the water distribution system is tight (minimal leaks) and properly metered. Water and Sewer Division personnel continuously monitor, inspect, maintain, and coordinate the improvement of sewer system infrastructure to ensure that structural integrity of the combined sewer system supports the efficient collection and transportation of stormwater runoff and sanitary material.

BUDGET ANALYSIS

The following highlights ongoing and new project initiatives in the 2021 Budget:

Water from Chicago: Chicago's water rate, in conjunction with projected flat consumption and a 2.45% rate increase on June 1st, results in an estimate of \$1,602,515 for the cost of water in FY 2021.

Water System Maintenance: The budget maintains previous levels of funding for contractual water main break repairs due to the increased number of repairs being performed by Public Works staff.

Hydrant Maintenance: The budget includes \$25,000 for hydrant replacement.

Consulting Services: The budget reflects a \$30,000 increase due to the addition of design/project management of an Automatic Metering Infrastructure System.

**VILLAGE OF RIVER FOREST, ILLINOIS
WATER AND SEWER OVERVIEW
FISCAL YEAR 2021 BUDGET**

Operating Supplies: The budget includes \$41,800 to purchase a permeable paver maintenance system for Village permeable paver alleys and parking lots.

Sewer System Improvements: The Budget includes \$175,000 for sewer lining, manhole lining, any necessary point repairs identified through ongoing sewer televising.

Water System Improvements: The Budget includes \$475,000 for water main replacement on Iowa, Augusta, and Thomas (Thatcher to Forest). It also includes \$40,000 for the installation of a turbine generator at the pumping station.

PERSONNEL SUMMARY

Employees allocated to the Water and Sewer Fund are included in the Public Works Administration and Operations (General Fund) personnel summary.

ACTIVITY MEASURES

*Projected through the end of the fiscal year.

Measure	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020*
Water Pumped from Chicago (million gallons)	423	441	454	430	391
Water Pumped to Residents (million gallons)	425	445	456	442	402
Actual Annual High (million gallons)	2.09	2.24	2.56	2.11	2.19
Actual Annual Low (million gallons)	0.80	0.81	0.77	0.75	0.79
Average Daily Average (million gallons)	1.16	1.21	1.25	1.24	1.34
Meters Installed	189	148	171	115	114
Service Calls	3,547	2,731	3,272	3,007	3,409
Water Main Breaks	3	4	13	6	5
Service Line Breaks	10	20	12	11	4
Exercised Valves	213	205	188	110	502
JULIE Locates	2,417	1,753	1,484	1,512	1,949

**Village of River Forest
Budget Detail by Account
Fiscal Year 2021 Budget**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	Increase (Decrease)	% Inc (Dec)
02	Water & Sewer Fund							
02-00-00-42-2360	Permit Fees	15,250	17,150	17,480	20,020	18,820	1,340	7.67%
	Licenses & Permits	15,250	17,150	17,480	20,020	18,820	1,340	7.67%
02-00-00-43-3100	Water Sales	3,264,414	3,129,411	3,198,881	2,935,200	3,224,702	25,821	0.81%
02-00-00-43-3150	Sewer Sales	2,142,743	2,058,423	2,075,695	1,935,600	1,934,052	(141,643)	-6.82%
02-00-00-43-3160	Water Penalties	26,987	28,025	29,010	30,939	31,867	2,857	9.85%
02-00-00-43-3515	NSF Fees	250	125	200	200	200	-	0.00%
	Charges for Services	5,434,394	5,215,984	5,303,786	4,901,939	5,190,821	(112,965)	-2.13%
02-00-00-45-5100	Interest	21,078	27,583	18,989	37,340	27,935	8,946	47.11%
02-00-00-45-5200	Net Change in Fair Value	(1,076)	249	-	-	-	-	0.00%
	Interest	20,001	27,832	18,989	37,340	27,935	8,946	47.11%
02-00-00-46-6410	Miscellaneous	2,134	1,100	5,000	1,500	5,000	-	0.00%
02-00-00-46-6415	Reimbursement of Expenses	-	8,210	-	-	-	-	0.00%
02-00-00-46-6417	IRMA Reimbursements	9,126	8,306	2,000	-	2,000	-	0.00%
02-00-00-46-6580	Sale of Meters	2,754	10,896	10,000	12,000	10,000	-	0.00%
	Miscellaneous	14,014	28,512	17,000	13,500	17,000	-	0.00%
	Revenue	5,483,659	5,289,478	5,357,255	4,972,799	5,254,576	(102,679)	-1.92%

**Village of River Forest
Budget Detail by Account
Fiscal Year 2021 Budget**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	Increase (Decrease)	% Inc (Dec)
60	Public Works							
02-60-06-51-0200	Salaries Regular	741,086	793,657	807,308	819,181	857,342	50,034	6.20%
02-60-06-51-1500	Specialists Pay	2,100	2,100	2,100	2,100	2,100	-	0.00%
02-60-06-51-1700	Overtime	9,288	5,079	12,000	8,366	12,000	-	0.00%
02-60-06-51-1950	Insurance Refusal Reimb	330	428	620	1,200	1,535	915	147.58%
02-60-06-51-3000	Part-Time Salaries	9,955	6,186	15,200	12,000	8,000	(7,200)	-47.37%
	Personal Services	762,760	807,450	837,228	842,847	880,977	43,749	5.23%
02-60-06-52-0100	ICMA Retirement	-	-	1,480	1,480	1,534	54	3.65%
02-60-06-52-0320	FICA	45,840	48,442	50,952	51,681	53,495	2,543	4.99%
02-60-06-52-0325	Medicare	10,863	11,509	12,267	12,439	12,884	617	5.03%
02-60-06-52-0330	IMRF	-	-	75,668	76,755	95,923	20,255	26.77%
02-60-06-52-0375	Fringe Benefits	5,420	5,898	5,280	5,234	5,616	336	6.36%
02-60-06-52-0381	IMRF Pensio Expense	86,787	77,743	-	-	-	-	0.00%
02-60-06-52-0400	Health Insurance	167,303	177,525	178,702	157,358	169,635	(9,067)	-5.07%
02-60-06-52-0420	Health Insurance - Retirees	3,033	2,897	3,040	3,114	3,191	151	4.97%
02-60-06-52-0421	Other Post Employment Benefits	6,767	4,596	-	-	-	-	0.00%
02-60-06-52-0425	Life Insurance	470	468	442	503	442	-	0.00%
02-60-06-52-0430	VEBA Contributions	11,241	13,111	13,673	13,673	14,738	1,065	7.79%
	Benefits	337,724	342,190	341,504	322,237	357,458	15,954	4.67%
02-60-06-53-0100	Electricity	32,276	32,689	38,004	31,841	33,000	(5,004)	-13.17%
02-60-06-53-0200	Communications	7,197	6,764	5,460	4,763	5,460	-	0.00%
02-60-06-53-0300	Auditing	8,850	9,075	9,330	10,749	9,600	270	2.89%
02-60-06-53-0380	Consulting Services	38,400	4,200	31,000	28,502	84,500	53,500	172.58%
02-60-06-53-0410	IT Support	35,140	41,993	64,692	46,988	64,802	110	0.17%
02-60-06-53-1300	Inspections	-	-	1,000	750	1,000	-	0.00%
02-60-06-53-1310	JULIE Participation	995	912	2,345	2,345	2,345	-	0.00%
02-60-06-53-2100	Bank Fees	27,841	25,281	29,454	30,160	32,870	3,416	11.60%
02-60-06-53-2200	Liability Insurance	35,313	38,477	40,021	39,271	40,021	-	0.00%
02-60-06-53-2250	IRMA Deductible	-	18,989	9,500	-	9,500	-	0.00%
02-60-06-53-3050	Water System Maintenance	180,785	103,599	120,500	77,682	120,500	-	0.00%
02-60-06-53-3055	Hydrant Maintenance	13,780	3,818	24,000	2,500	25,000	1,000	4.17%
02-60-06-53-3200	Maintenance of Vehicles	21,278	14,254	8,000	9,017	8,000	-	0.00%
02-60-06-53-3300	Maint of Office Equipment	1,586	1,046	1,000	1,600	1,000	-	0.00%
02-60-06-53-3600	Maintenance of Buildings	10,818	20,586	25,750	27,014	18,750	(7,000)	-27.18%
02-60-06-53-3620	Maintenance of Streets	-	15,556	15,000	12,501	15,000	-	0.00%
02-60-06-53-3630	Overhead Sewer Program	28,650	58,055	59,000	21,302	59,000	-	0.00%
02-60-06-53-3640	Sewer/Catch Basin Repair	11,161	33,431	50,000	48,097	50,000	-	0.00%
02-60-06-53-4100	Training	-	397	1,150	600	1,150	-	0.00%
02-60-06-53-4250	Travel & Meeting	1,992	831	3,185	3,150	3,185	-	0.00%
02-60-06-53-4300	Dues & Subscriptions	1,317	1,191	1,460	2,460	1,460	-	0.00%
02-60-06-53-4350	Printing	5,212	5,386	5,750	4,145	4,550	(1,200)	-20.87%
02-60-06-53-4400	Medical & Screening	-	-	700	350	700	-	0.00%
02-60-06-53-4480	Water Testing	4,114	8,026	3,470	2,363	4,280	810	23.34%
02-60-06-53-5300	Advertising/Legal Notice	-	-	500	250	500	-	0.00%
02-60-06-53-5350	Dumping Fees	24,475	15,139	20,000	21,600	20,000	-	0.00%
02-60-06-53-5400	Damage Claims	8,862	20,648	4,000	10,896	4,000	-	0.00%
	Contractual Services	500,039	480,341	574,271	440,896	620,173	45,902	7.99%
02-60-06-54-0100	Office Supplies	347	678	500	270	500	-	0.00%
02-60-06-54-0200	Gas & Oil	10,206	11,444	13,094	10,730	10,944	(2,150)	-16.42%
02-60-06-54-0310	Uniforms	843	984	1,475	551	1,525	50	3.39%
02-60-06-54-0500	Vehicle Parts	4,034	5,653	8,000	7,194	8,000	-	0.00%
02-60-06-54-0600	Operating Supplies	37,887	33,670	68,300	59,796	73,700	5,400	7.91%
02-60-06-54-1300	Postage	7,813	7,793	9,000	8,654	9,087	87	0.97%
02-60-06-54-2200	Water from Chicago	1,656,515	1,602,809	1,642,606	1,566,642	1,602,515	(40,091)	-2.44%
	Materials & Supplies	1,717,646	1,663,032	1,742,975	1,653,837	1,706,271	(36,704)	-2.11%
02-60-06-55-0050	Gain/Loss on Disposal of Asset	298	-	-	-	-	-	0.00%
02-60-06-55-0500	Building Improvements	54,200	4,640	55,000	55,490	-	(55,000)	-100.00%
02-60-06-55-1150	Sewer System Improvements	167,487	173,990	175,000	176,477	175,000	-	0.00%
02-60-06-55-1300	Water System Improvements	14,300	58,298	683,380	353,455	943,000	259,620	37.99%
02-60-06-55-1400	Meter Replacement Program	15,396	16,195	22,000	22,000	7,500	(14,500)	-65.91%
02-60-06-55-9100	Street Improvements	46,842	70,105	70,000	70,000	70,000	-	0.00%
	Capital Outlay	298,523	323,228	1,005,380	677,422	1,195,500	190,120	18.91%
02-60-06-55-0010	Depreciation Expense	340,057	356,031	355,000	355,000	355,000	-	0.00%
	Depreciation	340,057	356,031	355,000	355,000	355,000	-	0.00%

**Village of River Forest
Budget Detail by Account
Fiscal Year 2021 Budget**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	Increase (Decrease)	% Inc (Dec)
02-60-06-56-0071	Series 08B Interest	10,814	4,059	-	-	-	-	0.00%
02-60-06-56-0103	Community Bank Loan Interest	1,589	250	-	-	-	-	0.00%
02-60-06-56-0104	IEPA Loan Principal	-	-	634,690	634,690	648,794	14,104	2.22%
02-60-06-56-0105	IEPA Loan Interest	303,748	290,674	282,456	282,456	268,352	(14,104)	-4.99%
	Debt Service	316,151	294,983	917,146	917,146	917,146	-	0.00%
02-60-06-57-5013	Transfer to CERF	-	-	106,986	106,986	112,552	5,566	5.20%
	Other Financing Uses	-	-	106,986	106,986	112,552	5,566	5.20%
60	Public Works	4,272,900	4,267,255	5,880,490	5,316,371	6,145,077	264,587	4.50%
	Expenditures	4,272,900	4,267,255	5,880,490	5,316,371	6,145,077	264,587	4.50%
02	Water & Sewer Fund	1,210,759	1,022,223	(523,235)	(343,572)	(890,501)	(367,266)	70.19%

Debt Service Schedule

Illinois Environmental Protection Agency Loan

Date of Issue December 3, 2015
 Date of Maturity December 3, 2035
 Authorized Issue \$14,708,901
 Interest Rates 2.21%
 Interest Dates December 3 and June 3
 Principal Payment Dates December 3 and June 3
 Purpose Northside Stormwater Management Project

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Tax Levy		Totals	Interest Due On			
	Principal	Interest		Jun 3	Amount	Dec 3	Amount
2021	648,795	268,351	917,146	2020	135,958	2020	132,393
2022	663,211	253,934	917,145	2021	128,789	2021	125,145
2023	677,950	239,196	917,146	2022	121,461	2022	117,735
2024	693,016	224,130	917,146	2023	113,969	2023	110,161
2025	708,416	208,730	917,146	2024	106,311	2024	102,419
2026	724,159	192,987	917,146	2025	98,483	2025	94,504
2027	740,250	176,896	917,146	2026	90,482	2026	86,414
2028	756,700	160,446	917,146	2027	82,302	2027	78,144
2029	773,515	143,630	917,145	2028	73,940	2028	69,690
2030	790,705	126,441	917,146	2029	65,393	2029	61,048
2031	808,276	108,870	917,146	2030	56,656	2030	52,214
2032	826,238	90,908	917,146	2031	47,724	2031	43,184
2033	844,599	72,547	917,146	2032	38,594	2032	33,953
2034	863,366	53,780	917,146	2033	29,261	2033	24,519
2035	882,552	34,593	917,145	2034	19,721	2034	14,872
2036	902,165	14,981	917,146	2035	9,969	2035	5,012
	<u>\$ 12,303,913</u>	<u>\$ 2,370,420</u>	<u>\$ 14,674,333</u>		<u>\$ 1,219,013</u>		<u>\$ 1,151,407</u>

Pension Trust Funds

The **Police Pension Fund** accounts for the benefit payments and administrative expenses of the statutory pension plan. All sworn police personnel are covered under this pension plan. This plan is administered locally. The resources used to fund the plan are the Village's employer contributions (shown as a benefit expense in General Fund Division 40), employee contributions and investment income.

The **Firefighter's Pension Fund** accounts for the benefit payments and administrative expenses of the statutory pension plan. All sworn fire personnel are covered under this pension plan. This plan is administered locally. The resources used to fund the plan are the Village's employer contributions (shown as a benefit expense in General Fund Division 50), employee contributions and investment income.

Police Pension Fund

BUDGET SNAPSHOT

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET
Revenues	\$ 3,064,250	\$ 3,173,559	\$ 3,685,262	\$ 3,561,404
Expenditures	\$ 2,367,490	\$ 2,476,534	\$ 2,565,030	\$ 2,839,561
Fund Balance*	\$24,238,215	\$24,935,240	\$25,358,447	\$26,080,290

* FY 2020 and 2021 Fund Balances Estimated

DESCRIPTION

This program provides funding for the Police Pension Fund as mandated by State law. The River Forest Police Pension Fund provides retirement and disability benefits in accordance with criteria outlined under the state statutes and covers only personnel employed as sworn police officers by the Village of River Forest. The Pension Board is responsible for the investments and payouts from the fund. Employees attaining the age of 50 or more with 20 or more years of creditable service are entitled to receive an annual retirement benefit of 2.5% of final salary for each year of service up to 30 years, to a maximum 75% of such salary. The monthly pension of a covered employee is subject to automatic annual increases, calculated at a rate of 3% of the amount of the pension payable at the time of the increase.

BUDGET ANALYSIS

Income for this fund is from participating employees' contributions of 9.91% of the salaries as specified by State regulations and interest income from investment of assets. The employer's share is shown as a contribution from the General Fund and is included in the Police Department (Division 40) employee benefit expense. An independent actuarial study is used to determine the amount of the employer's contribution. The Village's FY 2021 contribution of \$1,609,434 reflects the amount of property tax revenues expected to be levied with the 2020 Property Tax Levy during the fiscal year. The 2020 property tax levy, which is collected in calendar year 2021, will be based on an annual actuarial analysis prepared using the Village's Pension Funding Policy for the Police Pension Fund. The amount contributed is the amount based on the policy or the statutory minimum, whichever is higher. The budgeted FY 2021 employer contribution is about 1.61% higher than the prior year due to the 2019 tax levy required contributions being more than what was budgeted for FY 2020. This was based on actuarial results. The expected and actual contributions are as follows:

	Actual FY 2019	Budget 2020	Budget 2021
Levy Year	2018	2019	2020
Police Pension Fund	1,462,293	1,584,000	1,609,434

**Village of River Forest
Budget Detail by Account
Fiscal Year 2021 Budget**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	Increase (Decrease)	% Inc (Dec)
09	Police Pension Fund							
09-00-00-45-5100	Interest	416,782	486,227	446,052	598,044	604,024	157,972	35.42%
09-00-00-45-5200	Net Change in Fair Value	1,545,053	832,658	836,957	1,250,000	1,025,698	188,741	22.55%
	Interest	1,961,835	1,318,885	1,283,009	1,848,044	1,629,722	346,713	27.02%
09-00-00-46-6410	Miscellaneous Revenue	-	50	-	-	-	-	0.00%
	Miscellaneous	-	50	-	-	-	-	0.00%
09-00-00-41-1100	Employer Contribution	1,394,597	1,462,293	1,584,000	1,569,521	1,609,434	25,434	1.61%
09-00-00-46-7350	Employee Contribution	273,961	283,023	306,550	267,697	322,248	15,698	5.12%
	Grants & Contributions	1,668,559	1,745,315	1,890,550	1,837,218	1,931,682	41,132	2.18%
	Revenue	3,630,393	3,064,250	3,173,559	3,685,262	3,561,404	387,845	12.22%
09-00-00-52-6100	Pensions	2,110,165	2,261,441	2,297,197	2,443,085	2,661,289	364,092	15.85%
09-00-00-52-6150	Pension Refund	101,679	-	50,000	-	50,000	-	0.00%
	Benefits	2,211,844	2,261,441	2,347,197	2,443,085	2,711,289	364,092	15.51%
09-00-00-53-0300	Audit Services	1,525	2,118	2,177	2,177	2,240	63	2.89%
09-00-00-53-0350	Actuarial Services	2,263	3,508	2,550	3,578	3,677	1,127	44.20%
09-00-00-53-0360	Payroll Services	18,300	18,720	28,325	28,325	28,890	565	1.99%
09-00-00-53-0380	Consulting Services	44,765	61,505	51,470	51,470	53,470	2,000	3.89%
09-00-00-53-0420	Legal Services	26,607	4,131	18,000	18,000	18,000	-	0.00%
09-00-00-53-2100	Bank Fees	-	-	100	100	100	-	0.00%
09-00-00-53-4100	Training	1,125	1,250	4,000	1,250	2,500	(1,500)	-37.50%
09-00-00-53-4250	Travel & Meeting	2,373	1,656	3,000	1,500	1,500	(1,500)	-50.00%
09-00-00-53-4300	Dues & Subscriptions	795	795	815	795	795	(20)	-2.45%
09-00-00-53-4400	Medical & Screening	8,340	1,800	5,000	1,800	3,000	(2,000)	-40.00%
09-00-00-53-5300	Advertising/Legal Notice	-	-	100	-	100	-	0.00%
09-00-00-54-3100	Misc Expenditures	10,258	10,567	13,800	12,950	14,000	200	1.45%
	Contractual Services	116,350	106,049	129,337	121,945	128,272	(1,065)	-0.82%
	Expenditures	2,328,194	2,367,490	2,476,534	2,565,030	2,839,561	363,027	14.66%
09	Police Pension Fund	1,302,199	696,760	697,025	1,120,232	721,843	24,818	3.56%

Fire Pension Fund

BUDGET SNAPSHOT

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET
Revenues	\$ 2,213,706	\$ 2,528,271	\$ 2,910,840	\$ 2,881,610
Expenditures	\$ 1,857,138	\$ 1,962,988	\$ 1,992,651	\$ 2,122,324
Fund Balance*	\$ 15,399,612	\$ 15,964,895	\$ 16,317,801	\$ 17,077,087

*FY 2020 and 2021 Fund Balances Estimated

DESCRIPTION

This program provides funding for the Firefighter's Pension Fund as mandated by State law. The Firefighter's Pension Fund provides retirement and disability benefits for River Forest Fire Department personnel in accordance with criteria as outlined under the State statutes. The Fund is controlled by the River Forest Firefighter's Pension Fund Board of Trustees. The Pension Board is responsible for the investments and payouts from the fund. Employees attaining the age of 50 or more with 20 or more years of creditable service are entitled to receive an annual retirement benefit of 2.5% of final salary for each year of service up to 30 years, to a maximum 75% of such salary. The monthly pension of a covered employee is subject to automatic annual increases, calculated at a rate of 3% of the amount of the pension payable at the time of the increase.

BUDGET ANALYSIS

Income for this fund is from participating employees' contributions of 9.455% of salaries as required by State law and interest income from investment of assets. The employer's share is shown as a contribution from the General Fund and is included in the Fire Department (Division 50) employee benefit expense. An independent actuarial study is used to determine the amount of the employer contribution. The Village's estimated 2021 contribution of \$1,535,040 reflects the amount of property tax revenues expected to be levied with the 2020 Property Tax Levy during the fiscal year. The 2020 property tax levy, which is collected in calendar year 2021, will be based on an actuarial analysis prepared using the Village's Pension Funding Policy for the Firefighters Pension Fund. The amount contributed will be the transition plan amount, or the statutory minimum, whichever is higher. The FY 2021 employer contribution is about 4.85% higher than the prior year. The expected and actual contributions are as follows:

	Actual FY 2019	Budget FY 2020	Budget FY 2021
Levy Year	2018	2019	2020
Fire Pension Fund	\$1,193,797	\$1,464,017	\$1,535,040

**Village of River Forest
Budget Detail by Account
Fiscal Year 2021 Budget**

Account Number	Description	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	Increase (Decrease)	% Inc (Dec)
10	Fire Pension Fund							
10-00-00-45-5100	Interest/Dividends	448,888	292,708	299,476	492,770	507,553	208,077	69.48%
10-00-00-45-5200	Net Change in Fair Value	527,654	545,454	572,224	725,000	632,765	60,541	10.58%
	Interest	976,542	838,162	871,700	1,217,770	1,140,318	268,618	30.82%
10-00-00-41-1100	Employer Contribution	1,133,899	1,193,797	1,464,017	1,481,249	1,535,040	71,023	4.85%
10-00-00-46-7350	Employee Contribution	177,633	181,747	192,554	211,821	206,252	13,698	7.11%
	Grants & Contributions	1,311,532	1,375,544	1,656,571	1,693,070	1,741,292	84,721	5.11%
	Revenue	2,288,074	2,213,706	2,528,271	2,910,840	2,881,610	353,339	13.98%
10-00-00-52-6100	Pensions	1,873,231	1,776,996	1,863,986	1,895,852	2,020,164	156,178	8.38%
10-00-00-52-6150	Pension Refund	4,221	-	-	-	-	-	0.00%
	Benefits	1,877,452	1,776,996	1,863,986	1,895,852	2,020,164	156,178	8.38%
10-00-00-53-0300	Audit Services	1,525	2,118	2,177	2,177	2,240	63	2.89%
10-00-00-53-0350	Actuarial Services	2,078	3,138	2,125	3,203	3,203	1,078	50.73%
10-00-00-53-0360	Payroll Services	13,415	13,845	13,495	14,325	13,495	-	0.00%
10-00-00-53-0380	Consulting Services	44,005	43,921	41,870	39,120	40,587	(1,283)	-3.06%
10-00-00-53-0420	Legal Services	12,950	2,526	12,000	10,000	12,000	-	0.00%
10-00-00-53-2100	Bank Fees	5,315	7,017	7,200	7,200	7,200	-	0.00%
10-00-00-53-4100	Training	175	320	3,000	500	2,000	(1,000)	-33.33%
10-00-00-53-4250	Travel & Meeting	-	-	1,000	1,000	1,000	-	0.00%
10-00-00-53-4300	Dues & Subscriptions	795	795	825	795	825	-	0.00%
10-00-00-53-4400	Medical & Screening	-	-	2,000	1,000	2,000	-	0.00%
10-00-00-54-1300	Postage	-	-	100	50	100	-	0.00%
10-00-00-54-3100	Misc Expenditures	6,280	6,463	13,210	17,429	17,510	4,300	32.55%
	Contractual Services	86,538	80,142	99,002	96,799	102,160	3,158	3.19%
	Expenditures	1,963,989	1,857,138	1,962,988	1,992,651	2,122,324	159,336	8.12%
10	Fire Pension Fund	324,084	356,568	565,283	918,189	759,286	194,003	34.32%

River Forest Public Library

The **River Forest Public Library** has a separately elected, seven-member board which annually determines its budget and resulting tax levy. The Village does not possess Board appointment powers. The Village approves the Library's Budget and tax levy in a ministerial capacity only. The Library is not part of the Village's financial reporting entity, however, the Library budget is included in the Village budget document because the Library is in the Village's tax levy ordinance that is submitted to the County. The Budget Summary information does not include the River Forest Public Library.

River Forest Public Library

BUDGET SNAPSHOT

REVENUES

FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET
\$1,333,948	\$1,429,000	\$1,404,800	\$1,393,000

EXPENDITURES

FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET
\$1,273,509	\$1,872,600	\$1,780,500	\$1,468,000

DESCRIPTION

The River Forest Public Library Fund is used to account for the resources necessary to provide the educational, cultural and recreational activities of the River Forest Public Library.

The Library has a separately elected, seven-member board which annually determines its budget and resulting tax levy. Upon approval of the Village Board, their levy is submitted to Cook County.

BUDGET ANALYSIS

The Library operating expenditures are projected to increase by \$44,000. The FY 2021 budget includes \$75,000 in capital expenditures that are intended to be funded with capital reserves and donations.

**Village of River Forest
Budget Detail By Account
Fiscal Year 2021 Budget**

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	\$CHNG FY20/21	% CHNG FY20/21
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RIVER FOREST PUBLIC LIBRARY

REVENUES

Taxes

Property Taxes	1,220,973	1,240,735	1,289,000	1,265,000	1,320,000	31,000	2.40%
Replacement Taxes	12,035	12,421	12,000	12,000	12,000	-	0.00%
Total Taxes	1,233,008	1,253,156	1,301,000	1,277,000	1,332,000	31,000	2.38%

Charges for Services

Connections Program	3,277	3,264	8,000	3,100	8,400	400	5.00%
Lost Books	2,966	2,786	3,000	2,700	3,500	500	16.67%
Book Sales	684	558	-	-	-	-	0.00%
Copy Machine Revenues	4,683	2,467	4,400	4,400	5,500	1,100	25.00%
Total Charges for Services	11,610	9,075	15,400	10,200	17,400	2,000	12.99%

Fines

Fines	10,471	5,952	-	-	-	-	0.00%
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Interest

Interest Earned	13,669	17,458	10,000	16,500	9,000	(1,000)	-10.00%
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Miscellaneous

Grants/Donations	28,251	31,441	102,200	101,000	34,000	(68,200)	-66.73%
Miscellaneous	907	16,866	400	100	600	200	50.00%
Total Miscellaneous	29,158	48,307	102,600	101,100	34,600	(68,000)	-66.28%

Total Revenues

	1,297,916	1,333,948	1,429,000	1,404,800	1,393,000	(36,000)	-2.52%
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EXPENDITURES

Personal Services

Salaries	641,266	641,426	703,000	686,000	720,000	17,000	2.42%
Total Personal Services	641,266	641,426	703,000	686,000	720,000	17,000	2.42%

Employee Benefits

Health Insurance	30,678	40,255	56,000	42,000	57,500	1,500	2.68%
FICA/Medicare	48,538	47,949	54,000	52,500	55,000	1,000	1.85%
IMRF Pension	53,837	50,507	49,500	48,000	59,000	9,500	19.19%
Total Employee Benefits	133,053	138,711	159,500	142,500	171,500	12,000	7.52%

Contractual Services

Payroll Services	3,293	3,227	3,500	3,000	3,500	-	0.00%
Staff Training	2,438	1,806	2,000	1,500	2,500	500	25.00%
Membership Dues	6,493	3,255	3,100	3,400	4,000	900	29.03%
Trustee Training	826	450	1,000	500	1,000	-	0.00%
Professional Developmnt	2,816	7,757	8,400	7,000	9,000	600	7.14%
Advertising	2,779	2,896	3,000	2,500	3,000	-	0.00%
Other Programs	34,013	28,730	34,000	27,000	38,200	4,200	12.35%
Connections Programs	4,714	3,264	8,000	2,000	8,400	400	5.00%
Tech Support Services	9,251	9,000	11,000	10,500	11,000	-	0.00%
Automation-Swan/Rails	29,083	31,046	36,500	36,500	37,000	500	1.37%
Consulting/Legal	2,071	5,654	7,000	6,000	7,000	-	0.00%
Auditing	6,750	6,750	7,000	7,000	7,500	500	7.14%
Copier Lease & Maint	2,228	2,613	5,000	2,500	5,400	400	8.00%

**Village of River Forest
Budget Detail By Account
Fiscal Year 2021 Budget**

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2020 PROJECTED	FY 2021 BUDGET	\$CHNG FY20/21	% CHNG FY20/21
RIVER FOREST PUBLIC LIBRARY							
Automation - Subscription	15,000	11,755	12,500	10,000	7,500	(5,000)	-40.00%
Liability Insurance	11,017	10,149	11,500	12,000	14,500	3,000	26.09%
Maintenance - Service	57,840	66,535	60,000	55,000	60,000	-	0.00%
Utilities	10,243	10,041	11,500	11,500	11,000	(500)	-4.35%
Strategic Initiatives	-	4,929	5,000	5,000	5,000	-	0.00%
Total Contractual Svcs	200,855	209,857	230,000	202,900	235,500	5,500	2.39%
Commodities							
Printing	4,632	4,450	5,500	3,000	5,500	-	0.00%
Inter-Library Expenses	6	(118)	400	400	1,000	600	
Postage and Delivery	3,478	3,600	3,600	3,600	4,000	400	11.11%
Telephone/Internet	13,008	13,100	14,500	14,500	15,000	500	3.45%
Books	70,095	70,229	74,500	63,000	76,000	1,500	2.01%
Periodicals	7,019	5,983	6,500	5,600	6,500	-	0.00%
Online E Content	47,369	53,936	58,800	64,300	64,000	5,200	8.84%
Audio/Visual	34,804	32,975	29,200	24,700	27,000	(2,200)	-7.53%
Office Supplies	4,374	4,542	4,000	4,000	4,000	-	0.00%
Library Supplies	5,500	4,448	5,000	5,000	5,000	-	0.00%
Copier Supplies	1,091	4,926	1,000	1,000	1,000	-	0.00%
Building Mat and Supplies	4,720	3,680	3,500	3,500	3,500	-	0.00%
Equipment/ Furniture/Tech	-	-	15,000	14,000	10,000	(5,000)	-33.33%
Misc Expenditures	2,955	1,997	2,500	2,500	2,500	-	0.00%
Total Commodities	199,051	203,748	224,000	209,100	225,000	1,000	0.45%
Capital Reserve Contribution	-	-	32,500	45,000	41,000	8,500	26.15%
Total Operating Expenditures	1,174,225	1,193,742	1,349,000	1,285,500	1,393,000	44,000	3.26%
Capital Outlay							
Furniture & Equipment	4,869	6,416	-	-	-	-	0.00%
Equipment Technology	8,371	1,597	14,800	14,800	34,000	19,200	129.73%
Building Improvements	46,362	71,754	498,800	480,200	41,000	(457,800)	-91.78%
Total Capital Outlay	59,602	79,767	513,600	495,000	75,000	(438,600)	-85.40%
Total Expenditures	1,233,827	1,273,509	1,862,600	1,780,500	1,468,000	(394,600)	-21.19%

Jurisdictional Statistics

This section provides general statistical data regarding size, development and infrastructure. This section also includes a history of the property tax for all direct and overlapping governments, information regarding the Village's Equalized Assessed Valuation and a list of principal taxpayers.

Size, Development and Infrastructure

Date of incorporation	October 30, 1880
Form of government	Council-Administrator
Area	2.48 square miles

Population

1980	12,395
1990	11,669
2000	11,635
2010	11,172

2010 Census Highlights

Total housing units	3,597
Average household size	2.60
Median family income	\$156,835
Median home value	\$618,200

Municipal Services & Facilities

Number of full time employees	77
Miles of streets	31.6
Miles of alleys	3.9
Miles of sanitary sewers	33.13
Miles of storm sewers	3.37
Miles of water mains	40
Number of street lights	1,998
Refuse Collection Customers	2,873
Water Billing Customers	3,186

Annual taxable sales

2010	\$155,416,508
2011	\$160,051,009
2012	\$167,237,141
2013	\$174,272,613
2014	\$173,103,200
2015	\$185,525,800
2016	\$175,191,117
2017	\$183,264,298
2018	\$186,783,919

Property Tax Rates

Property Tax Rates - Direct and Overlapping Governments (Per \$100 Assessed Valuation)

Last Ten Levy Years

Tax Levy Year	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Calendar Year Collected	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Village of River Forest	1.222	1.154	1.357	1.389	1.319	1.286	1.175	1.051	0.840	0.820
School Districts	7.284	7.131	8.403	8.643	7.539	7.559	7.467	6.960	5.665	5.502
Cook County	0.489	0.496	0.533	0.552	0.568	0.560	0.531	0.462	0.423	0.394
Park District	0.294	0.276	0.324	0.331	0.316	0.307	0.279	0.249	0.209	0.255
Water Reclamation	0.396	0.402	0.406	0.426	0.430	0.417	0.370	0.320	0.274	0.261
Public Library - Village Component Unit	0.227	0.214	0.252	0.258	0.246	0.239	0.218	0.195	0.155	0.151
Township	0.109	0.103	0.121	0.124	0.115	0.115	0.104	0.093	0.075	0.078
Other (1)	0.075	0.108	0.080	0.120	0.089	0.116	0.078	0.097	0.062	0.081
Total- all purposes	10.096	9.884	11.476	11.843	10.622	10.599	10.222	9.427	7.703	7.542
Share of total tax rate levied for the Village of River Forest	12.10%	11.68%	11.82%	11.73%	12.42%	12.13%	11.49%	11.15%	10.90%	10.87%

Note:

(1) "Other" includes Consolidated Elections, Cook County Forest Preserve, and Des Plaines Valley Mosquito Abatement District.

Data Source:

Cook County Clerk's Office

Equalized Assessed Value

Tax Levy Year	Residential	Commercial	Industrial/ Railroad	Total Assessed Value	Village Property Tax Rate	Total Equalized Assessed Value
2018				194,095,530	1.222	564,992,679
2017				197,894,783	1.154	586,302,873
2016				173,225,068	1.357	485,584,510
2015				176,259,471	1.389	470,348,398
2014	162,447,990	18,530,942	430,763	181,409,695	1.319	488,390,939
2013				186,371,020	1.286	493,186,293
2012	170,256,632	17,159,151	1,296,420	188,712,203	1.175	529,450,956
2011					1.051	573,104,464
2010	192,112,346	20,321,761	980,904	213,415,011	0.840	704,269,535
2009	-				0.820	641,332,879

Notes:

Property in the Village is reassessed by the County every three years.

Refer to the Property Tax Rates - Direct and Overlapping Governments schedule for additional property tax rate information.

Equalized Assessed Value - The State of Illinois calculates an equalization factor each year to bring the assessed value of property to 1/3.

Data Source:

Cook County Clerk's Office - www.cookcountyclerk.com

Top Ten Principal Property Taxpayers

Taxpayer	Type of Business	2017 Levy Year	
		Equalized Assessed Valuation	Percentage of Total Equalized Assessed
River Forest Town Center One	Retail Center	\$ 10,891,144	1.9%
River Forest Town Center Two	Retail Center	6,258,744	1.1%
Mac Neal	Medical Center	5,890,445	1.0%
Albertson's (Jewel)	Grocery Store	3,952,697	0.7%
Ell Bay (Fresenius)	Medical Center	1,503,503	0.3%
Co Has (Loyola)	Medical Center	1,434,951	0.3%
Mid America (Fresh Thyme)	Grocery Store	1,411,999	0.2%
Jack Strand	Retail Center	841,273	0.1%
Chicago Title Land Trust	Retail Center	761,558	0.1%
River Forest Tennis Club	Recreation Facility	707,523	0.1%
Totals		<u>\$ 33,653,837</u>	<u>6.0%</u>

Data Source:

Office of County Clerk

Capital Improvement Program

This section provides detailed information on the Village's Capital Improvements Program. The program provides for building and infrastructure improvements, as well as the replacement of vehicles and equipment in excess of \$10,000.

A summary of the 2021 – 2025 Five Year Capital Improvement Program is contained in this section. Detailed information on those capital items included in the 2021 Budget and the impact those items have on the 2021 operating Budget are included.

Capital Improvement Program

The Five Year Capital Improvement Program (CIP) is a planning tool for the Village that seeks to identify major capital projects and a corresponding funding source for projects that are \$10,000 or more.

The Five Year Capital Improvement Program is prepared by staff and reviewed by the Administrator, Assistant Administrator and Finance Director. Departments are responsible for identifying capital projects which are then priorities based on need and availability of funding. The necessity of the capital acquisition or improvement is evaluated based on Village Board Goals, residents' concerns, current and future maintenance costs, revenue generation, ability to meet current levels of service, safety issues and legal requirements. Projects with currently available funding sources such as grant revenues may be prioritized. Following review the Capital Improvement Program is presented to the Village Board. The Program may be amended during the budget process as determinations are made for items to be moved forward or to be deferred based on current information.

Capital Improvement Categories

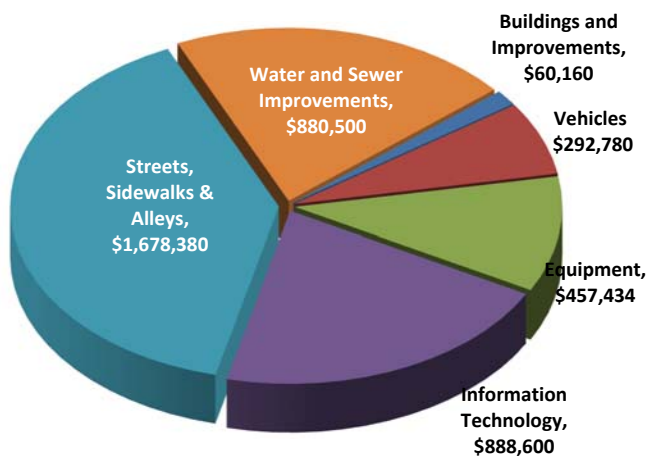
Capital Improvements included in the Fiscal Year 2021 Budget total \$4,257,854 from the following categories:

Buildings and Improvements

Village facilities include Village Hall which houses Administration, Finance, Building, Police, and Fire operations as well as the Public Works Garage which is located in a separate facility. Improvements at the Water Pumping Station are identified under the Water and Sewer CIP section.

3 Facilities

Capital Improvements by Category



Vehicles

48 vehicles in the fleet

The vehicle section includes the replacement or acquisition of Village vehicles and is subdivided into police, fire, and public works sections. The detail page of each vehicle to be replaced in 2021 provides a picture of the vehicle, historical cost and repair information, a description of how the vehicle is used, and its life expectancy.

Equipment

The Equipment section lists those capital equipment items that need to be replaced or acquired over the next five years. This section addresses equipment for the Fire, Police and Public Works operations.

Information Technology (IT)

The Village's third-party information technology consultant, ClientFirst, has prepared a strategic information technology business plan for the Village. The plan evaluated the Village's hardware and software capabilities to determine improvements that could be made to improve efficiencies, system security and capabilities. Recommendations from the plan are incorporated into the five-year CIP including an update to the Strategic Plan, network improvements, software upgrades, PC replacements, and IT security initiatives.

Streets, Sidewalks and Alleys

31.6 miles

This section includes improvements to alleys, sidewalks, curbs and streets. The annual Street Improvement Program is funded through the General, Motor Fuel Tax (MFT), Water and Sewer, Capital Improvement and Infrastructure Improvement Bond Funds.

Water and Sewer Improvements

76.5 miles of sewer and water mains

The Village annually budgets for the improvements and maintenance of the sewer system, including sewer lining, rehabilitation and repairs. The Village's water system serves a population of more than 11,000. Maintenance of the

Capital Improvement Program

pumping station and distribution system is essential to the water utility's operation. The Village's water rate includes funding for water main improvements. Water main replacement is indicated when a history of line failure or a lack of adequate fire flow exists. Whenever possible, water main replacement is scheduled to coincide with street improvements to limit the impact of construction activity to a particular area. Water Pumping Station equipment is also included in this section.

Capital Improvement Funding Sources

The Five Year Capital Improvement Program (CIP) is financed through the following Village funds or specific revenue sources. The individual project sheet will indicate if a project is intended to be financed with a specific revenue source, such as a grant, within the fund. The proposed FY 2021 funding sources are described below:

General Fund

The General Fund is the major operating fund in the Village's Budget and provides for all activities not accounted for in other funds.

Motor Fuel Tax Fund (MFT)

The State of Illinois has imposed a gasoline tax on the privilege of operating motor vehicles on public highways in Illinois. MFT dollars are collected by the State and remitted to the municipality on a per capita basis.

Water and Sewer Fund

The Water and Sewer Fund generates revenue via the water and sewer rates and has also used bank and IEPA loans to fund its capital improvements.

Capital Equipment Replacement Fund

The Capital Equipment Replacement Fund (CERF) is a capital projects fund that accumulates transfers from the General and Water and Sewer Funds for the eventual replacement of equipment and vehicles. The Building & Development, Police, Fire and Public Works departments in the General Fund and the Water and Sewer Fund transfer monies to the CERF fund annually to cover future replacements. These annual transfers are intended to avoid significant fluctuations in the operating budgets from year to year. Water and Sewer Fund vehicles and equipment to be replaced are designated with a funding source of CERF/WS.

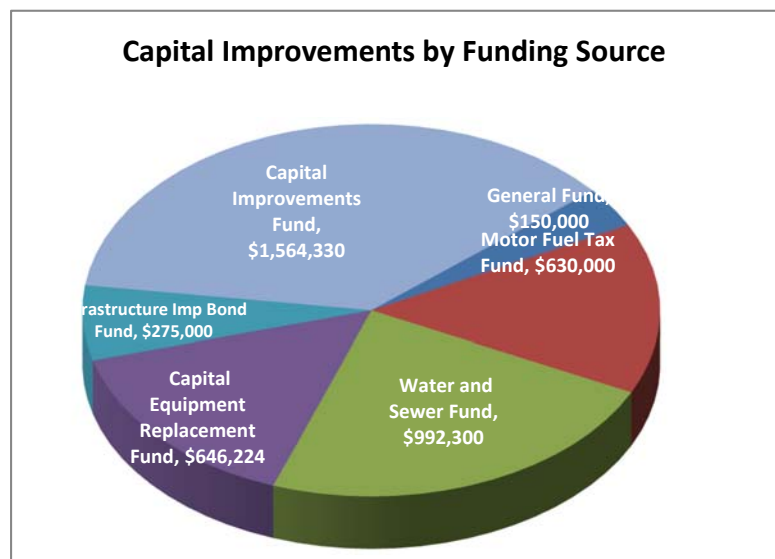
Capital Improvements Fund

The Capital Improvements Fund is used to account for improvements to buildings, parking lots, municipal lighting systems, alleys, streets and information technology. Revenue sources include red light camera revenue, parking lot fees, grants and transfers from other funds.

Infrastructure Improvement Bond Fund

The Infrastructure Improvement Bond Fund accounts for the proceeds of the 2020 General Obligation Limited Tax Bonds and is used to fund street improvements.

Five-Year Capital Improvement Program schedules and detailed project sheets for each capital item included in the FY 2021 Budget are included in this document.



Village of River Forest, Illinois
Five Year Capital Improvement Program
Fiscal Year 2021 Budget

CATEGORY	Fiscal Year					Five Year Total
	2021	2022	2023	2024	2025	
Buildings and Improvements	60,160	75,000	32,000	317,000	40,000	524,160
Vehicles	292,780	1,057,188	479,919	384,038	389,349	2,603,274
Equipment	457,434	150,713	63,857	447,200	111,581	1,230,785
Information Technology	888,600	543,000	313,000	265,000	128,000	2,137,600
Streets, Sidewalks & Alleys	1,678,380	1,376,470	1,000,000	965,000	935,000	5,954,850
Water and Sewer Improvements	880,500	1,817,000	827,000	618,000	619,000	4,761,500
Total	4,257,854	5,019,371	2,715,776	2,996,238	2,222,930	17,212,169

PROPOSED FUNDING SOURCE	Fiscal Year					Five Year Total
	2021	2022	2023	2024	2025	
General Fund (GF)	150,000	105,000	105,000	105,000	105,000	570,000
Motor Fuel Tax Fund (MFT)	630,000	490,000	490,000	490,000	490,000	2,590,000
Water and Sewer Fund (WS)	992,300	1,907,000	897,000	688,000	689,000	5,173,300
Capital Equipment Replacement Fund (CERF)	646,224	1,207,901	498,776	927,238	382,430	3,662,569
CERF/WS	-	-	45,000	221,000	118,500	384,500
Capital Improvements Fund (CIF)	1,564,330	1,059,470	680,000	565,000	418,000	4,286,800
Capital Improvements Fund/Parking Reserve (CIF/PR)	-	-	-	-	20,000	20,000
Infrastructure Improvements Bond Fund (IIBF)	275,000	250,000	-	-	-	525,000
Totals	4,257,854	5,019,371	2,715,776	2,996,238	2,222,930	17,212,169

BUILDINGS AND IMPROVEMENTS

Buildings and Improvements – Five Year Capital Improvement Program

The Buildings and Improvements section of the Capital Improvement Program (CIP) identifies proposed improvements to the Village Hall, including the Police and Fire Department areas, as well as the Public Works Garage and Water Pumping Station. Proposed improvements may include repair, replacement or the rehabilitation of Village buildings.

As with other sections of the CIP, these improvements are targeted for specific years and are financed through various methods such as the General Fund, Water and Sewer Fund, Capital Equipment Replacement Fund and the Capital Improvement Fund (CIF).

Improvements planned for FY 2021 include:

Improvement	Cost of Improvement	Funding Source	Nature of Project
Village Hall Improvements	\$ 25,160	CIF/CERF	Recommended
Garage Improvements	\$ 35,000	CIF	Contingent
Total	\$ 60,160		

Each project in the CIP is categorized by the requesting department as follows:

Critical- The project must be completed in the year recommended due to safety or operational needs or as mandated by law.

Critical projects are highlighted in yellow.

Recommended- The project will significantly improve operations or safety. The project is strongly recommended for funding in the year recommended or the year after.

Contingent on Funding- The project would be a benefit to the Village and improve service levels but is only recommended if funds are available.

Village of River Forest, Illinois
Five Year Capital Improvement Program
Buildings and Improvements
Fiscal Year 2021 Budget

	This Project is:	Fiscal Year					Five Year Total	Funding Source
		2021	2022	2023	2024	2025		
Village Hall							-	
Village Hall Improvements	Recommended	25,160	55,000	32,000	317,000	40,000	469,160	CIF/CERF
Public Works							-	
Garage Improvements	Contingent	35,000	-	-	-	-	35,000	CIF
Pumping Station Improvements	Critical	-	20,000	-	-	-	20,000	WS
Total		60,160	75,000	32,000	317,000	40,000	524,160	

Proposed Funding Source	Fiscal Year					Five Year Total
	2021	2022	2023	2024	2025	
Water and Sewer Fund (WS)	-	20,000	-	-	-	20,000
Capital Equipment Replacement Fund (CERF)	-	-	-	317,000	-	317,000
Capital Improvement Fund (CIF)	60,160	55,000	32,000	-	40,000	187,160
Totals	60,160	75,000	32,000	317,000	40,000	524,160

Buildings and Improvements

Village Hall Improvements



FY 2021	\$25,160	CIF
FY 2022	\$55,000	CIF
FY 2023	\$32,000	CIF
FY 2024	\$317,000	CERF
FY 2025	\$40,000	CIF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Spending History

FY 2020	\$5,806 (LED lighting upgrades)
FY 2019	\$2,870 (Repaired gutters and downspouts)
FY 2019	\$2,300 (Rewired controls to WSCDC HVAC unit)
FY 2018	\$7,303 (Repair to WSCDC HVAC unit)
FY 2017	\$169,861 (Roof replacement)

Project Description & Justification

The Village Hall, located at 400 Park Avenue, was constructed in 1999 and houses the Village's administrative Staff, both the Police and Fire Departments, and the West Suburban Consolidated Dispatch Center (WSCDC). The majority of janitorial and maintenance tasks and operations are performed and coordinated by the Village's Custodian. Tasks and operations that cannot be performed by in-house Staff are outsourced.

In 2013, DTZ (a UGL Company) was contracted to conduct a Facility Condition Assessment (FCA) of the Village Hall (referred to in DTZ's report as the Administration Building). The purpose of the assessment was to evaluate the overall condition of the buildings and sites, and provide information regarding the condition and life expectancy of the major components. A follow up to this assessment was conducted in 2016 by the Garland company to provide thermal scans of the condition of the roof. Their report recommended roof replacement for this facility in FY 2017, as well as other building envelope improvements over the following five years. An evaluation of the energy efficiency of the building was performed by ComEd in FY 2019 to assess if there are any improvements to electrical systems/fixtures that would increase efficiency and be eligible for their incentive program. The working condition of all Village Hall HVAC units is also monitored and the HVAC contractor helps in determining if replacement is needed in the next five years as well. The replacement of fluorescent lighting in all interior areas of Village Hall with energy efficient LED lighting is planned for FY 2021. The front doors are in need of replacement due to their current operating condition. This replacement will require compliance with ADA egress requirements and updated controls for opening and closing.

The following facility improvements are recommended within the next five years:

Repair/Improvement	Estimated Cost	Year
Energy efficient lighting improvements (interior)	\$14,160	FY 2021
Replace front door controls	\$11,000	FY 2021
Replace roof above 2nd floor (WSCDC area)	\$55,000	FY 2022
Replace HVAC rooftop unit	\$32,000	FY 2023
Replace Emergency Generator	\$317,000	FY 2024
Tuck-pointing improvements	\$40,000	FY 2025

Total	\$469,160
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Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
None	None

Buildings and Improvements - Public Works

Public Works Garage Improvements



FY 2021	\$35,000	CIF
FY 2022	\$0	CIF
FY 2023	\$0	CIF
FY 2024	\$0	CIF
FY 2025	\$0	CIF

☐ Critical

☐ Recommended

☒ Contingent on Funding

Spending History

FY 2020	\$30,100 (Salt Storage Shed Rebuild, projected)
FY 2019	\$111,529 (West Wall Repair and Replacement of Windows and Front Door)
FY 2018	\$265,189 (East, North, and South Wall Repair, Replacement of 38 Windows)
FY 2017	\$432,095 (Roof Replacement and West Parapet Wall Replacement)
FY 2016	\$10,000 (Structural Engineering Analysis)

Project Description & Justification

The Public Works Garage, located at 45 Forest Avenue, is the facility that houses all vehicles, equipment, fuel (unleaded and diesel), road salt, and other materials (stone, asphalt, topsoil, etc.) and supplies necessary for Public Works Operations and Water/Sewer Divisions. The majority of janitorial and minor maintenance tasks and operations are performed and coordinated by Public Works personnel. Tasks and operations that cannot be performed in-house are outsourced. The replacement of two overhead garage doors and interior building improvements are planned for FY 2021.

Based on current conditions and a facility site assessment, the following facility improvements are recommended within the next five years:

Repair/Improvement	Estimated Cost	Year
Replace two overhead garage doors	\$ 20,000	FY 2021
Interior wall repairs and bathroom renovations	\$ 15,000	FY 2021
Total	\$ 35,000	

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
None	None

VEHICLES

Vehicles – Five Year Capital Improvement Program

The Village of River Forest recognizes the importance of maintaining, replacing and purchasing new vehicles to guarantee public safety and the efficient delivery of services. The following is a breakdown of current vehicular levels for all vehicles owned by the Village and the replacement schedule for FY 2021:

Department	Number of Vehicles to be Replaced in FY 2021	Cost of Vehicles to be Replaced in FY 2021	Total Number of Vehicles in Fleet
Building	-	\$ -	1
Police	1	\$ 45,780	17
Fire	1	\$ 33,500	9
Public Works	2	\$ 213,500	21
Total	4	\$ 292,780	48

Financing

Projects in this section are financed through the Capital Equipment Replacement Fund (CERF).

Each project in the CIP is categorized by the requesting department as follows:

Critical- The project must be completed in the year recommended due to safety or operational needs or as mandated by law.

These projects are highlighted in yellow.

Recommended- The project will significantly improve operations or safety. The project is strongly recommended for funding in the year recommended or the year after.

Contingent on Funding- The project would be a benefit to the Village and improve service levels but is only recommended if funds are available.

Village of River Forest, Illinois
Five Year Capital Improvement Program
Vehicles
Fiscal Year 2021 Budget

Vehicles	Fiscal Year					Five Year Total	Funding Source
	2021	2022	2023	2024	2025		
Building	-	-	-	16,293	-	16,293	CERF
Police	45,780	164,188	140,919	128,745	152,349	631,981	CERF
Fire	33,500	738,000	230,000	-	-	1,001,500	CERF
Public Works	213,500	155,000	109,000	239,000	237,000	953,500	CERF & CERF/WS
Total	292,780	1,057,188	479,919	384,038	389,349	2,603,274	

Proposed Funding Source	Fiscal Year					Five Year Total
	2021	2022	2023	2024	2025	
Capital Equipment Replacement Fund (CERF)	292,780	1,057,188	434,919	185,038	270,849	2,240,774
CERF- Water and Sewer (CERF/WS)	-	-	45,000	199,000	118,500	362,500
Totals	292,780	1,057,188	479,919	384,038	389,349	2,603,274

Village of River Forest, Illinois
Five Year Capital Improvement Program
Vehicles-Police
Fiscal Year 2021 Budget

Police Department	Year	Vehicle #	This Project is:	Fiscal Year					Five Year Total	Funding Source
				2021	2022	2023	2024	2025		
Marked Squad Car	2018	1	Recommended	-	46,695	-	-	50,284	96,979	CERF
Marked Squad Car	2019	2	Recommended	-	-	48,649	-	-	48,649	CERF
Marked Squad Car	2016	3	Recommended	-	-	48,988	-	-	48,988	CERF
Marked Squad Car	2019	4	Recommended	-	45,132	-	-	48,517	93,649	CERF
Marked Squad Car	2016	5	Recommended	-	-	43,282	-	-	43,282	CERF
Marked Squad Car	2017	6	Recommended	45,780	-	-	49,299	-	95,079	CERF
Unmarked Traffic/Patrol	2020	8	Recommended	-	-	-	-	53,548	53,548	CERF
Community Service Vehicle	2016	10	Recommended	-	-	-	35,190	-	35,190	CERF
Detectives Vehicle	2017	12	Recommended	-	35,459	-	-	-	35,459	CERF
Unmarked Tactical	2018	13	Recommended	-	-	-	44,256	-	44,256	CERF
Chief's Vehicle	2015	17	Recommended	-	36,902	-	-	-	36,902	CERF
Marked Patrol	2009	7	N/A	These vehicles are replaced with used police vehicles.					-	
Crime Prevention- Taurus	2013	9	N/A						-	
Deputy Chief's Vehicle	2007	11	N/A						-	
Admin Pool Vehicle	2000	14	N/A						-	
Covert Detective Ford Fusion	2015	15	N/A						-	
Patrol Commander-Taurus	2013	16	N/A						-	
									-	
Total				45,780	164,188	140,919	128,745	152,349	631,981	

Proposed Funding Source			Fiscal Year					Five Year Total
			2021	2022	2023	2024	2025	
Capital Equipment Replacement Fund (CERF)			45,780	164,188	140,919	128,745	152,349	631,981
Totals			45,780	164,188	140,919	128,745	152,349	631,981

Vehicles - Police

Marked Squad Car	FY 2021	\$45,780	CERF
Squad 6	FY 2024	\$49,299	CERF
<input type="radio"/> Critical	<input checked="" type="radio"/> Recommended	<input type="radio"/> Contingent on Funding	
Make	Ford		
Model	Explorer		
Year	2017		
Cost	\$41,474		
Useful Life	3 years		
Current Life	3 years		

Project Description & Justification

The estimated cost of the vehicle incorporates \$11,000/car for equipment and installation, which includes exterior police markings, light emitting diode (LED) light bar, automatic license plate reader, and miscellaneous items needed to facilitate the installation of major components. The in-service date was December 29, 2016. The current mileage is 72,305 (as of 11/21/19). The average monthly miles driven is 2,128. Estimated mileage at time of replacement: 79,000. The condition of this vehicle will be analyzed when it is removed from service to determine if it is suitable to be rotated to another department for administrative use, or if it should be disposed of at auction.

Vehicle Description

The recommended replacement model is a Ford Explorer or Chevy Tahoe. This vehicle would serve as a multi-purpose utility vehicle for deploying the speed trailer and rapid deployment equipment. It will also house the Automatic License Plate Reader System (ALPR), which is used for both traffic and parking operations. This vehicle will be a marked squad car used for daily patrol activities. The unit is equipped with laptop computers, moving radar units and forward facing video cameras. As the vehicles are rotated out of the fleet, reusable laptops, radars, and video equipment will be removed and reinstalled in the new cars.

Maintenance Costs FY 2017-2021		
Routine Maintenance as of November, 2019	\$8,088.00	(24 @ \$337.00)
Cost of Repairs While Under Warranty	\$0.00	
Total Spent on Maintenance and Repairs	\$8,088.00	

Project Alternative

Due to the nature of the use, deferral beyond three years is not recommended for patrol vehicles. The reliability decreases as age increases, and maintenance and repair costs often increase.

Operational Impact

These cars are used extensively for patrol activities, so breakdowns have a direct impact on the department's ability to respond to requests from residents, provide traffic control, respond to complaints of criminal activity, and perform routine investigations. The ALPR equipment serves a mission critical function for daily parking and other enforcement assignments. Police staff recommend that this purchase be deferred from FY 2020 to FY 2021 due to its low to medium mileage.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
Approximately \$2,735	Routine maintenance and periodic repairs

Carryover History

Deferred in FY 2020 to FY 2021

Village of River Forest, Illinois
Five Year Capital Improvement Program
Vehicles-Fire
Fiscal Year 2021 Budget

Fire Department	Year	Vehicle #	This Project is:	Fiscal Year					Five Year Total	Funding Source
				2021	2022	2023	2024	2025		
Administrative Vehicle	2011	201	Recommended	33,500	-	-	-	-	33,500	CERF
Ambulance	2015	215	Recommended	-	-	230,000	-	-	230,000	CERF
Utility Pick-up Truck	2006	218	Contingent	-	38,000	-	-	-	38,000	CERF
Pumper	2001	222	Recommended	-	700,000	-	-	-	700,000	CERF
Ambulance	2006	214	-	This vehicle is a reserve and replaced with frontline upon purchase					-	
Fire Prevention Bureau Vehicle	2009	299	Contingent	This vehicle is replaced with used police vehicles					-	
Total				33,500	738,000	230,000	-	-	1,001,500	

Proposed Funding Source	Fiscal Year					Five Year Total
	2021	2022	2023	2024	2025	
Capital Equipment Replacement Fund (CERF)	33,500	738,000	230,000	-	-	1,001,500
Totals	33,500	738,000	230,000	-	-	1,001,500

Vehicles - Fire

Administrative Vehicle - C201

FY 2021

\$33,500

CERF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Make Ford
Model Escape
Year 2011
Cost \$19,058
Useful Life 10 years (6 frontline)
Current Life 8 years



Vehicle Description

C201 is the administrative vehicle that is assigned to the Fire Marshal. This vehicle is purchased through the State of Illinois Central Management Service (CMS) program or at a local dealer that will match the cost in the State Purchasing program. This vehicle is equipped with emergency lights and siren for emergency response and administrative function and can serve as an incident command vehicle at emergency scenes in the absence of the Chief.

Vehicle	Year	Date	Road Mileage
C-201	2011	11/2019	108,478

Maintenance Costs for Past 2.5 Years	
Routine Maintenance as of November, 2019	\$2,748.00 (6 items)
Cost of Repairs	\$1,847.00 (6 items)
Total	\$4,595.00

Project Alternative

- Purchase an all-wheel drive SUV to place in service for severe weather conditions. This provides better traction ability during response in extreme weather conditions (four wheel vs. two wheel drive).
- Maintain current vehicle for another year and re-evaluate next budget.

Operational Impact

This vehicle was originally scheduled for a six-year useful life. The requested vehicle will replace the 2011 Ford Escape, that then will be used for travel to training and conferences, and provide an auxiliary vehicle in the Village fleet for other departments.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
Normal reduction in maintenance costs; \$1,850 Preventative maintenance and repairs	Reduce maintenance on fleet by providing new, warranty driven apparatus, replacing older, costlier vehicle

Carryover History

Purchase is being deferred from FY 2020 to FY 2021

Village of River Forest, Illinois
Five Year Capital Improvement Program
Vehicles-Public Works
Fiscal Year 2021 Budget

Public Works Department	Description	Vehicle		This Project is:	Fiscal Year					Five Year	
		Year	#		2021	2022	2023	2024	2025	Total	Funding Source
Street Sweeper	Elgin Pelican	2016	34	Critical	-	-	-	-	237,000	237,000	CERF/WS
Dump Truck	International 7400	2012	41	Critical	-	-	-	175,000	-	175,000	CERF/WS
Pick-Up Truck	F550 Super Duty	2011	42	Critical	-	-	64,000	-	-	64,000	CERF
Large Int'l Dump Truck	International 4000 Series	1998	44	Critical	175,000	-	-	-	-	175,000	CERF
Aerial Truck	International 4400	2003	46	Critical	-	155,000	-	-	-	155,000	CERF
Pick-Up Truck	Ford F350 Super Duty	2012	48	Critical	38,500	-	-	-	-	38,500	CERF
Pick-Up Truck	Ford F350 Super Duty	2015	49	Critical	-	-	-	40,000	-	40,000	CERF
Pick-Up Truck	Ford F350 Super Duty	2008	67	Critical	-	-	45,000	-	-	45,000	CERF/WS
Cargo Van	Ford Transit Connect	2015	68	Recommended	-	-	-	24,000	-	24,000	CERF/WS
Total					213,500	155,000	109,000	239,000	237,000	953,500	

Proposed Funding Source	Fiscal Year					Five Year
	2021	2022	2023	2024	2025	Total
Capital Equipment Replacement Fund (CERF)	213,500	155,000	64,000	40,000	118,500	591,000
CERF - Water and Sewer (CERF/WS)	-	-	45,000	199,000	118,500	362,500
Water and Sewer Fund (WS)	-	-	-	-	-	-
Totals	213,500	155,000	109,000	239,000	237,000	953,500

Vehicles - Public Works

Dump Truck #44 (previously #41)

FY 2021

\$175,000

CERF

☒ Critical

☐ Recommended

☐ Contingent on Funding

Make International
Model 4000 Series
Year 1998
Purchase Cost \$62,000
Purchased FY 1998
Useful Life 12 years
Current Life 23 years



Vehicle Description

Various personnel in the Operations Division operate this truck. The vehicle is equipped with a 13-foot dump body, 11-foot power angling snowplow, dump body tarp, emergency lighting, and two-way radio.

Total Vehicle Miles	87,297 (As of 11/7/2019)
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Recent Maintenance Costs

Date	Maintenance Performed	Cost
3/2014	Replaced muffler, flexpipe, and slack adjusters	\$1,210.64
12/2014	Replace turbo charger hose	\$606.78
5/2015	Replace dump body lift cylinder	\$3,278.16
10/2015	Replace hydraulic tank and weld crack in frame rail	\$1,877.02
12/2015	Change oil and filters	\$101.26
9/2017	Replace batteries	\$230.00
12/2017	Replaced steering gear box	\$2,624.85
6/2018	Replaced right front brake chamber	\$245.94
2/2019	Replaced rusted headlight bucket	\$150.00
Total		\$10,324.65

Project Alternative

This vehicle was replaced in FY 2012 by truck #41. The vehicle was kept and refurbished in lieu of purchasing a new full size six-wheel dump truck.

Background

Recognizing that both of the Village's Packer trucks (used for leaf removal) were in mechanically poor condition, staff reevaluated the Village's leaf collection program and determined that hauling leaves utilizing the dump truck fleet is the most operationally efficient means for collecting and transporting leaves. As a result, staff recommended disposing of truck #31 and rehabilitating the larger tandem axle dump truck (old #41) based on the following reasons:

1. Although the cab and chassis in old truck #41 is in good operating condition, the dump body was rusted with significant deterioration. That was the primary reason it was replaced in FY 2012.
2. Old truck #41 is a tandem axle truck and can transport a larger, heavier load compared to truck #31, which is a single axle dump truck.

3. The dump body on old truck #41 is approximately two feet longer and has higher sides compared to truck #31.
4. It was expected that truck #31 could be sold at public auction as surplus property for approximately \$10,000 to \$15,000. The vehicle actually sold for \$23,350.

Staff recommended that the cab and chassis on dump truck #41 be reconditioned/refurbished and that the dump body and some of the hydraulic controls be replaced. Costs associated with these improvements are as follows (CERF Expenditures):

- \$7,000-Cab and chassis recondition/refurbish
- \$19,153-Replace dump body and update hydraulic controls

Cost Comparison:

- Sale of truck #31: \$23,350
- Cost to recondition current truck \$26,153
- Purchase of a new dump truck: \$120,000

This alternative allowed Public Works to maintain two tandem axle dump trucks in the fleet and extended the life of the old truck #41 by approximately seven years (replacement is scheduled in FY 2021). This is approximately half of the life cycle of a new dump truck.

Operational Impact

This is one of ten primary snow plowing vehicles in the Village's snow and ice control fleet. A breakdown reduces the Village's snow removal response by a tenth and extends the time needed to complete snow removal operations. This unit is used for other operations (hauling materials) which would also be impacted if it were removed from the fleet.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
None	None

Carryover History

None

Vehicles - Public Works

Pickup Truck #48 **FY 2021** **\$38,500** **CERF**

☒ Critical

☐ Recommended

☐ Contingent on Funding

Make Ford
Model F350 Super Duty
Year 2012
Purchase Cost \$31,032
Purchased FY 2012
Useful Life 8 years
Current Life 9 years



Vehicle Description

Various personnel in the Operations Division use this pickup truck to perform tasks throughout the Village. This truck is equipped with emergency lighting, a two-way radio and a nine-foot angling snowplow, which is used for plowing alleys and parking lots during snow events. The vehicle is also one of three pickup trucks outfitted with a large broom attachment and is used during leaf season to push piles of leaves.

Total Vehicle Miles	40,944 (As of 11/7/19)
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Recent Maintenance Costs

Date	Maintenance Performed	Cost
1/2015	Repair rear bumper	\$365.00
12/2018	Replaced battery	\$200.00
11/2018	Replace hydraulic pump and motor relay for plow/broom	\$1,500.00
4/2019	Body work and left rear backup sensor	\$1,440.00
10/2019	Replace rear brake pads and rotors	\$422.00
Total		\$3,927.00

Project Alternative

The alternative is to defer the purchase to later years.

Operational Impact

This is one of ten primary snow plowing vehicles in the Village's snow and ice control fleet. It is also one of three vehicles necessary during leaf season to push piles of leaves. These two operations are very demanding on the drivetrain and suspension systems. A breakdown reduces the Village's snow removal response and extends the time needed to complete snow and leaf removal operations. This unit is used for other tasks which would also be impacted if it were removed from the fleet.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
None	None

Carryover History

None

EQUIPMENT

Equipment – Five Year Capital Improvement Program

The Equipment section of the Capital Improvement Program (CIP) identifies which capital equipment items need to be repaired, replaced or acquired new over the next five years. This section of the CIP identifies all equipment other than vehicles, which are noted in their own section of the CIP.

As with other sections of the CIP, these improvements are targeted for specific years and are usually financed through the Capital Equipment Replacement Fund (CERF). The following improvements are proposed for FY 2021:

Equipment	Cost of Equipment	Funding Source	This Project is:
Police Radios-Handheld and In-Car (PD)	\$ 17,190	CIF	Critical
Village Hall Camera System (PD)	\$ 58,444	CERF	Recommended
SCBA Breathing Air Compressor (FD)	\$ 45,000	CERF	Recommended
Permeable Pavement Maintenance System	\$ 41,800	WS	Recommended
Fuel System Improvements (PW)	\$ 250,000	CERF	Recommended
Salt Brine Application Equipment (PW)	\$ 30,000	GF	Recommended
Grapple Bucket	\$ 15,000	GF	Recommended
Total	457,434		

Each project in the CIP is categorized by the requesting department as follows:

Critical- The project must be completed in the year recommended due to safety or operational needs or as mandated by law.

These projects are highlighted in yellow.

Recommended- The project will significantly improve operations or safety. The project is strongly recommended for funding in the year recommended or the year after.

Contingent on Funding- The project would be a benefit to the Village and improve service levels but is only recommended if funds are available.

Village of River Forest, Illinois
Five Year Capital Improvement Program
Equipment
Fiscal Year 2021 Budget

This Project is:		Fiscal Year					Five Year Total	Funding Source
		2021	2022	2023	2024	2025		
Police Department								
Automatic License Plate Reader	Recommended	-	-	-	47,052	-	47,052	CERF
Live Scan System	Critical	-	-	-	25,500	-	25,500	CERF
Overweight Truck Scales	Recommended	-	17,789	-	-	-	17,789	CERF
Pole Mounted Radar	Recommended	-	-	-	-	26,724	26,724	CERF
Police Radios	Critical	17,190	-	38,857	38,857	38,857	133,761	CIF/CERF
Radar	Recommended	-	36,124	-	-	-	36,124	CERF
Village Hall Camera System	Recommended	58,444	-	-	-	-	58,444	CERF
Digital In-Car Cameras	Critical	-	-	-	61,847	-	61,847	CERF
Street Camera System	Critical	-	-	-	178,944	-	178,944	CERF
Taser	Recommended	-	28,800	-	-	-	28,800	CERF
Fire Department								
SCBA Air Compressor	Recommended	45,000	-	-	-	-	45,000	CERF
ALS Defibrillator 1	Recommended	-	-	-	28,000	-	28,000	CERF
Hydraulic Extrication Equipment	Contingent	-	-	-	45,000	-	45,000	CERF
Public Works								
Stump Grinder	Recommended	-	45,000	-	-	-	45,000	CERF
Stainless Steel V-Box Salt Spreader (Large)	Critical	-	23,000	-	-	-	23,000	CERF
Stainless Steel V-Box Salt Spreader (Small #1)	Critical	-	-	-	-	20,000	20,000	CERF
Asphalt Kettle	Recommended	-	-	25,000	-	-	25,000	CERF
Permeable Pavement Maintenance System	Recommended	41,800	-	-	-	-	41,800	WS
Fuel System Improvements	Recommended	250,000	-	-	-	-	250,000	CERF
Salt Brine Equipment	Recommended	-	-	-	-	26,000	26,000	CERF
Salt Brine Application Equipment	Recommended	30,000	-	-	-	-	30,000	GF
Grapple Bucket	Recommended	15,000	-	-	-	-	15,000	GF
6" Trash Pump #1	Critical	-	-	-	22,000	-	22,000	CERF/WS
Total		457,434	150,713	63,857	447,200	111,581	1,230,785	

Proposed Funding Source	Fiscal Year					Five Year
	2021	2022	2023	2024	2025	Total
Capital Equipment Replacement Fund (CERF)	353,444	150,713	63,857	425,200	111,581	1,104,795
Capital Improvement Fund (CIF)	17,190	-	-	-	-	17,190
Capital Improvement Fund / Grant (CIF/Grant)	-	-	-	-	-	-
General Fund (GF)	45,000	-	-	-	-	45,000
Water/Sewer (WS)	41,800	-	-	-	-	41,800
CERF - Water and Sewer (CERF/WS)	-	-	-	22,000	-	22,000
Totals	457,434	150,713	63,857	447,200	111,581	1,230,785

Equipment - Police

Police Radios-Handheld and In-Car	FY 2021	\$17,190	CIF
	FY 2022	\$0	CIF
	FY 2023	\$38,857	CERF
	FY 2024	\$38,857	CERF
	FY 2025	\$38,857	CERF

☒ Critical

☐ Recommended

☐ Contingent on Funding

Original Purchase Date FY 2020
 Cost \$17,190
 Funding History New Project



Project Description & Justification

The use of portable and in-car radios for public safety communication is imperative for rapid and effective response to any call for service. Radio communications allow for the appropriate personnel and equipment to respond to an event. It enhances both officer and citizen safety, and allows for immediate mission critical information to be broadcast to individual officers or regional agencies monitoring the radio channel. Today's radios allow for a multitude of options such as analog/digital crossover, voice and data transmissions, Bluetooth, encryption, talk groups, priority channel scans, and GPS location tracking. In addition, with newer technology which allows for radio channel capacities that range from 32-300 channel allotment, the ability to communicate with other local, county, state, and federal agencies is possible along with the ability to communicate across other discipline lines such as fire, public works, and emergency management.

At this time, the police radio program includes a mix of Village owned single-band radios and dual-band radios owned exclusively by the Cook County Department of Homeland Security. Both types of radios are nearing or are past end of life. In addition, Cook County can request immediate return of their radio equipment at any time. Newer radio models and recent technology allows for tri-band radios in the handheld format and some dual-band in-car radios. The newer tri-band technology allows for enhanced interoperability over the VHF, UHF, and 800 MHz spectrums plus improved voice clarity, and longer lasting batteries.

Fiscal Year Projects include: FY 2021 five (5) VHF-only handheld radios; FY 2022 no purchases; FY 2023 five (5) Tri-band handheld radios; FY 2024 five (5) Tri-band handheld radios; and FY 2025 five (5) Tri-band handheld radios. This replacement schedule will continue into FY 2025-2028.

Project Alternative

If the FY 2022-2025 WSCDC budgets allow for a group purchase for all WSCDC communities, some costs to the Village may be reduced. Public safety radios are mission critical equipment for use in day-to-day normal and emergency operations. A leasing option may be available for the handheld units but may not be supported for in-car mobile radios.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
Under warranty for one-three years	Periodic maintenance and battery replacement

Carryover History

None

Equipment - Police

Village Hall Camera System

FY 2021

\$58,444

CERF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Original Purchase Date

FY 2009

Cost

\$350,000+

Funding History

N/A



Project Description & Justification

The Village currently has 38 fixed digital cameras located inside and around the exterior of Village Hall. The camera system is supported by software and hardwired to the server. The cameras can be monitored by supervisors, the dispatch center and patrol officers on their squad car laptops, or desktop computers. They are used to monitor the booking room, interview rooms, and prisoner cells along with the front doors and lobby. These cameras are fixed with the majority mounted inside the building, they have no moving parts and therefore they have a longer useful life. The estimated life of this equipment is approximately eight to ten years. These cameras assist with providing overall building security for employees, public officials, residents, visitors, and arrestees. The system enhances the liability protection strategies recommended by IRMA, the Village's insurer. The Village's IT consultant and camera vendor estimate the cost of camera replacement at \$1,538 per camera.

Repair/Improvement	Estimated Cost	Fiscal Year
Replace internal cameras as needed (38 @ \$1,538 per unit)	\$ 58,444	FY 2021
Total Project Cost	\$ 58,444	

Project Alternative

As with any technology the hardware and software becomes outdated and should be replaced with newer technology. The continuation of this program is highly recommended. These cameras assist with providing overall building security for employees, public officials, residents, and visitors.

Project Impact

There is no annual service fee for this program.

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
None	Once replaced there is no recurring annual costs for maintenance.

Carryover History

None.

Equipment - Fire

SCBA Breathing Air Compressor

FY 2021

\$45,000

CERF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Original Purchase Date

FY 1999

Cost

\$17,200

Funding History

N/A



Project Description & Justification

The purpose of this project is to upgrade and replace the Air Compressor that fills the self-contained breathing apparatus (SCBAs). This piece of equipment is a specialized compressor with a specific filtering system necessary to fill the breathing air required for firefighters to enter an IDLH (immediately dangerous to life and health) atmosphere. Staff has delayed the scheduled purchase of a new SCBA air compressor because the current equipment continues to last longer than anticipated. However, this piece of equipment is critical during times of fire suppression and training when SCBA's are in use.

Project Alternative

The alternative to this purchase is to continue maintenance of the equipment and keep it usable for as long as possible; however, if the equipment fails and is not repairable immediate purchase would be required.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$1,500	Annual maintenance & flow testing after third year.

Carryover History

This item was carried over from FY 2017

Equipment - Public Works

Permeable Paver Maintenance System

FY 2021

\$41,800

WS

☐ Critical

☒ Recommended

☐ Contingent on Funding

Make Pavetech
Model Typhoon-Pavevac
Purchase Cost \$41,800
Purchased New Equipment
Useful Life 10 years
Current Life n/a



Project Description & Justification

This permeable paver maintenance system includes a permeable joint material excavator that uses high pressure and compressed air to break through the paver joint crust. It loosens and pneumatically excavates joint sediment and chip rock. It has a separate piece of equipment that attaches to a sewer truck to remove all of the excavated material on the surface and loose material from the brick joints. Aggregate then needs to be swept back into the joints of the paver bricks once this cleaning is completed. This work has been performed in past years by a contractor.

Based on the amount of pavers currently installed in Village alleys and parking lots costs will continue to rise if a contractor is used for this work. The most recent contractor charged \$225 per square foot. Since this maintenance should be done every two years at each location (approximately five alleys per year) this would equate to \$61,000 needed for contractual services each year. By purchasing and performing this maintenance in-house there will be an immediate cost savings and in the future as more permeable paver alleys and parking lots are constructed and additional maintenance is needed.

Project Alternative

Use a contractor for all permeable paver maintenance services.

Operational Impact

Not having the ability for operations staff to perform maintenance on the permeable paver area of Village alleys and parking lots will continue to increase the cost to have this work done by a contractor as more alleys and parking lots are installed with permeable pavers.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
None	None

Carryover History

None

Equipment - Public Works

Fuel System Improvements

FY 2021

\$250,000

CERF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Purchase Cost \$90,000
Purchased FY 1990
Useful Life 30 years
Current Life 31 years



Project Description & Justification

The improvement project that is proposed for FY 2021 involves the replacement of the 6,000 gallon unleaded and 2,000 gallon diesel underground storage tanks, replacement of the existing fuel pumps, and upgrades to the management software. The upgraded system would use proximity card access and network access for multiple administrators to report fueling information.

Date	Maintenance Performed	Cost
2011	Replaced Site sentinel control board	\$1,350.00
2012	Replaced unleaded fuel suction pump	\$2,513.00
2014	Replaced all hoses	\$250.00
2015	Replaced spill buckets, manholes and a portion of the cement pads on	\$15,000.00
2016	Removed internal moisture and sediment from bottom of diesel tank	\$287.00
2018	Replaced two manhole covers	\$200.00
2019	Replaced chip key reader / perform required testing	\$1,050.00
Total		\$20,650.00

The Village of River Forest fleet of vehicles and equipment in all departments and including Park District and School District 90 vehicles use this fuel system as their primary means of re-fueling vehicles. Approximately 41,000 gallons of gasoline and 14,500 gallons of diesel fuel is used per year on average. This fuel is purchased in bulk for a lower cost than purchasing directly from local gas stations. The current costs for gasoline and diesel fuel in bulk vs. being purchased at local stations is seen below:

	<u>Gasoline</u>	<u>Diesel</u>
Bulk purchasing	\$2.20 per gallon	\$2.51 per gallon
Local gas stations	\$2.72 per gallon	\$2.97 per gallon

The costs for purchasing fuel in bulk as compared to purchasing from local gas stations on an annual basis is seen below:

	<u>Gasoline</u>	<u>Diesel</u>	<u>Total</u>
Fuel purchased per year (avg.)	41,000 gallons	14,500 gallons	
Bulk purchasing cost	\$90,200	\$36,453	\$126,653
Local gas stations cost	\$111,520	\$43,065	\$154,585

Purchasing fuel from local gas stations would result in a total cost increase of \$27,932 per year for gasoline and diesel fuel. Since the estimated cost for the replacement of the fuel system is \$250,000, this annual savings in fuel being purchased in bulk would result in a return on investment in 8.95 years.

Project Alternative

The primary alternative to these fuel system improvements is to eliminate the fuel system and purchase unleaded and diesel fuel at privately owned service stations. However, this would cost more in the long term due to higher fuel purchasing costs compared to bulk fuel purchasing.

Another alternative to be considered is purchasing an above ground diesel only fuel tank for Village diesel fuel fleet vehicles. Gasoline Village fleet vehicles would then purchase gasoline at local gas stations. Diesel fuel is needed for the Public Works dump trucks, heavy equipment, sewer truck, as well as Fire Department trucks, and ambulances. A diesel only tank installation and having the existing underground tanks removed would cost approximately \$40,000. This would provide an up-front cost savings of \$210,000 compared to the installation of underground gasoline and diesel tank installations. However, purchasing gasoline at local gas stations would result in a fuel purchase cost increase of \$21,320 per year. It would take 9.85 years for this annual increase in purchased fuel to match the cost of a complete \$250,000 system replacement. Therefore this option would only be recommended if this fueling location is no longer available in 10 years.

Underground Storage Tanks (USTs): The Village's two fiberglass USTs were installed in FY 1990 at a cost of \$90,000. These tanks have a useful life of approximately 30 years and their replacement is incorporated in the CERF (projected replacement in FY 2021).

Operational Impact

Fuel needed during construction of replacement fuel system will have to be made at local gas stations

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
None	None

Carryover History

None

Equipment - Public Works

Salt Brine Application Equipment (2ea)

FY 2021

\$30,000

GF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Make TBD
Model 500 gallon
Year n/a
Purchase Cost \$30,000 for both units
Purchased New equipment
Useful Life 8 years
Current Life n/a



Project Description & Justification

This equipment is used to apply a salt brine solution to roadways in advance of a winter weather event. The solution provides melting at the onset of an event and helps prevent snow and ice from bonding with the pavement. This proactive technique has become popular in recent years and is used to improve winter road conditions while reducing overall material and operating costs. Public Works Staff have been applying salt brine to roadways, parking lots and alleys for the last two winters and the results have been positive. Currently, the Village has one unit with a capacity of 250 gallons. The recommended application rate is 30-50 gallons per lane mile for this solution, so Staff's ability to treat Village roadways efficiently or on a larger scale is limited. Below is a cost comparison using rock salt verses salt brine on roadways.

Salt per ton	\$86.00	1 ton of salt = 1000 gallons of brine solution		
Method	Qty.	Application rate	Lane miles treated	Cost per lane mile
Rock salt	2000 lbs	450 lbs per mile	4.4	\$19.55
Salt brine	1000 gallons	50 gal. per mile	20	\$4.30

Recent Maintenance Costs

Date	Maintenance Performed	Cost
n/a	n/a	\$0.00
Total		\$0.00

Project Alternative

The alternative is to continue to treat roads, parking lots and alleys in a limited capacity or with rock salt which is far less cost effective. By comparison, anti-icing delivers the same level of service as rock salt, but uses one-quarter to one-fifth as much salt.

Operational Impact

Not having the additional capacity to treat roadways increases operational costs. The Village currently does not have the ability to treat roadways proactively during leaf operations because the truck that carries the unit is used for hauling leaves. Staff would equip the incoming F-550 dump truck with one unit and the outgoing fully depreciated F-350 dump truck with the other unit.

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
None	None

Carryover History

None

Equipment - Public Works

Pay Loader Grapple Bucket

FY 2021

\$15,000

GF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Make TBD
Model TBD
Year n/a
Purchase Cost \$15,000
Purchased New equipment
Useful Life 8 years
Current Life n/a



Project Description & Justification

Grapple buckets are designed to efficiently load large quantities of loose material like leaves and brush. This specially designed bucket gives Public Works Staff the ability to load larger volumes of this material more efficiently than with the current pay loader bucket. The attachment will be particularly helpful for the Village's leaf pickup program and for picking up tree debris after storms.

Recent Maintenance Costs

Date	Maintenance Performed	Cost
Total		\$0.00

Project Alternative

The alternative is to continue to load leaves and brush using the current four-in-one bucket. The current bucket is not designed or intended to be used for heavy use in loading these materials. The Village has experienced several hydraulic cylinder failures on the current equipment bucket since it was purchased.

Operational Impact

Not having the additional capacity to load leaves reduces overall efficiency of the operation.

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
None	None

Carryover History

None

INFORMATION TECHNOLOGY

Information Technology – Five Year Capital Improvement Program

The Village's Information Technology (IT) function is responsible for purchasing and maintaining all computer systems and personal computers, providing technical support to all systems and supervision of Village hired consultants and vendors. The Village outsources its day-to-day and project specific IT support services to its current vendor, ClientFirst. In FY 2019 ClientFirst updated the Village's IT Strategic Plan with recommendations from that plan incorporated into the CIP. This plan evaluated the Village's hardware and software capabilities to determine any possible improvements that could be made in order to fully meet the Village's business needs.

The following improvements are proposed for FY 2021:

Equipment	Cost of Equipment	Funding Source	This Project is:
Street Camera Strategic Plan	\$ 365,000	CIF	Contingent
Network Improvements	\$ 37,000	CIF	Recommended
Software Upgrades	\$ 423,100	CIF	Recommended
Computer Replacements	\$ 38,000	CIF	Recommended
IT Security Initiatives	\$ 25,500	CIF	Recommended
Total	\$ 888,600		

Each project in the CIP is categorized by the requesting department as follows:

Critical- The project must be completed in the year recommended due to safety or operational needs or as mandated by law.

These projects are highlighted in yellow.

Recommended- The project will significantly improve operations or safety. The project is strongly recommended for funding in the year recommended or the year after.

Contingent on Funding- The project would be a benefit to the Village and improve service levels but is only recommended if funds are available.

Village of River Forest, Illinois
Five Year Capital Improvement Program
Information Technology
Fiscal Year 2021 Budget

		Fiscal Year					Five Year	Funding
This Project is:		2021	2022	2023	2024	2025	Total	Source
Street Camera System Strategic Plan	Contingent	365,000	220,000	200,000	140,000	90,000	1,015,000	CIF
Network Improvements	Recommended	37,000	160,000	-	-	-	197,000	CIF
Software Upgrades	Recommended	423,100	125,000	75,000	-	-	623,100	CIF
Computer Replacements	Recommended	38,000	38,000	38,000	125,000	38,000	277,000	CIF
IT Security Initiatives	Recommended	25,500	-	-	-	-	25,500	CIF
Total		888,600	543,000	313,000	265,000	128,000	2,137,600	

		Fiscal Year					Five Year
Proposed Funding Source		2021	2022	2023	2024	2025	Total
Capital Improvement Fund (CIF)		888,600	543,000	313,000	265,000	128,000	2,137,600
Totals		888,600	543,000	313,000	265,000	128,000	2,137,600

Information Technology

Street Camera System Strategic Plan Implementation	FY 2021	\$365,000	CIF
	FY 2022	\$220,000	CIF
	FY 2023	\$200,000	CIF
	FY 2024	\$140,000	CIF
	FY 2025	\$90,000	CIF

☐ Critical

☐ Recommended

☒ Contingent on Funding

Funding History N/A
FY 2020 \$ 25,000

Project Description & Justification

The Village has worked to greatly improve and expand its street camera system over the past few years. This asset serves as a force multiplier for the Police Department and is a constant tool for day-to-day operations. Due to the expanding needs for wireless network, equipment, and storage, paired with the desire to continue to expand the system, the Village completed a review and planning process in FY 2020 to determine best practices and needs going forward. This plan formulated the following recommendations for future expansion and maintenance throughout the Village.

Recommended for FY 2021

Avigilon Storage/Server Upgrade - \$20,000

The Village uses the Avigilon system to live monitor and capture video from surveillance cameras in and around the village. This video is stored on a two servers which have reached capacity. The current storage space impacts how long video is able to be retained, with priority given to the required space for the interview room and cell cameras. In order to retain video longer and or add more cameras, additional storage and servers will need to be purchased.

Phase 1 - Madison Expansion - \$220,000 (Madison - TIF - \$120,000, Washington/Central - CIF - \$100,000)

Phase 1 includes expansion of the Village's camera system to the south side of town, primarily along Madison Street. In total, the expansion includes seven camera sites consisting of seven PTZ (pan, tilt, zoom) cameras, four LPR (license plate reader) cameras, and four multisensor (three or four fixed lens cameras, used for corners). The proposed cost includes all hardware, software, licensing, radio equipment, electric work, and consulting labor, and includes an approximate 30% contingency. Four of the seven proposed camera locations are within the Madison Street TIF and are a TIF-eligible public safety enhancement. TIF funds will be used to help fund this project.

Street Camera System Maintenance Agreement - Bid Assistance - \$50,000

To better address needs, the Village will utilize the IT consultant to scope, bid, and select a vendor to perform ongoing maintenance of the Village's camera system and associated equipment. This will include routine maintenance, dealing with outages, and maintaining storage equipment.

Street Camera Maintenance Package- \$75,000

Based on the results of the above project, the Village will need to enter into an agreement with a vendor for a maintenance package. The projected cost represents approximately 15% of the overall budget.

Recommended for FY 2022*Phase 2 - Thatcher and North Expansion - \$220,000 (North - TIF - \$120,000, Thatcher - CIF - \$100,000)*

Phase 2 includes expansion of the Village's camera system to the north and northwest sides of town, primarily along Thatcher Avenue and North Avenue. In total, the expansion includes six camera sites consisting of six PTZ (pan, tilt, zoom) cameras, three LPR (license plate reader) cameras, and four multisensor (three or four fixed lens cameras, used for corners). The proposed cost includes all hardware, software, licensing, radio equipment, electric work, and consulting labor, and includes an approximate 30% contingency. Three of the six proposed camera locations are within the North Avenue TIF and are a TIF-eligible public safety enhancement. TIF funds will be used to help fund this project.

Recommended for FY 2023*Phase 3 - Chicago and Division Expansion - \$200,000*

Phase 3 includes expansion of the Village's camera system to the central corridors of town, primarily along Chicago Avenue and Division Street as they boarder Harlem Avenue and Lathrop Avenue. In total, the expansion includes six camera sites consisting of six PTZ (pan, tilt, zoom) cameras, one LPR (license plate reader) cameras, and zero multisensor (three or four fixed lens cameras, used for corners). The proposed cost includes all hardware, software, licensing, radio equipment, electric work, and consulting labor, and includes an approximate 30% contingency.

Recommended for FY 2024*Phase 4 - East Lake Standardization - \$140,000*

Phase 4 includes the replacement and standardization of existing equipment along the east side of Lake Street, 12 locations in total. The proposed cost includes all hardware, software, licensing, radio equipment, electric work, and consulting labor, and includes an approximate 30% contingency.

Recommended for FY 2025*Phase 5 - West Lake Standardization - \$90,000*

Phase 5 includes the replacement and standardization of existing equipment along the west side of Lake Street, seven locations in total. The proposed cost includes all hardware, software, licensing, radio equipment, electric work, and consulting labor, and includes an approximate 30% contingency.

Phase 1 Madison Expansion	
Hardware/Software/Licensing	\$170,000
Consulting	\$50,000
Street Camera Maint. - Bid Assistance	
Hardware/Software/Licensing	\$0
Consulting	\$50,000
Street Camera Maintenance Package	
Hardware/Software/Licensing	\$0
Consulting	\$75,000
Avigilon Storage/Server Upgrade	
Hardware/Software/Licensing	\$15,000
Consulting	\$5,000
Phase 2 - Thatcher and North Expansion	
Hardware/Software/Licensing	\$170,000
Consulting	\$50,000

Phase 3 - Chicago and Division Expansion	
Hardware/Software/Licensing	\$160,000
Consulting	\$40,000
Phase 4 - East Lake Standardization	
Hardware/Software/Licensing	\$120,000
Consulting	\$20,000
Phase 5 - West Lake Standardization	
Hardware/Software/Licensing	\$75,000
Consulting	\$15,000
Total	\$1,015,000

Project Alternative

Expansion: An alternative to this phasing plan would be to continue operating in a reactive manner and address issues as they arise. Additionally, the Village could elect to continue to expand on a case-by-case basis or not expand the system. These alternatives are not recommended due to difficulties created and efficiencies lost by completing the project piecemeal. Furthermore, the Village could continue to evaluate options for expansion with other vendors.

Maintenance: The Village could continue to maintain the system as it does now utilizing the Village's IT consultant. This is not recommended due to the growth in the size of the workload and the consultants limited resources to provide this service.

Storage/Server Upgrade: The Village could not complete the upgrade but would consequently not be able to expand retention of capture video or add additional cameras.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$75,000	Projected annual maintenance contract.

Information Technology

Network Improvements	FY 2021	\$37,000	CIF
	FY 2022	\$160,000	CIF
	FY 2023	\$0	CIF
	FY 2024	\$0	CIF
	FY 2025	\$0	CIF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Funding History

FY 2020	\$	12,500
FY 2019	\$	18,300
FY 2018	\$	20,300

Project Description & Justification

Recommended for FY 2021

Backup Server Replacement - \$17,000

The Village's current backup server used for this purpose is over eight years old, purchased originally in May 2011. The current equipment is past its expected useful life of seven years. This initiative is part of the Village's robust back-up efforts and will provide the Village with a stable and responsive platform for data back-up and restoration related tasks.

Upgrade of Internet Bandwidth - \$20,000

The Village currently utilizes a Comcast Business subscription as its internet provider. This is a shared service with limited upload speeds, sporadic download speeds, and unpredictable outages. The proposed upgrade would be to a private fiber connection of at least 100mbs that would provide stability and improved performance. This project is an integral part of improving the Village's offsite backup and moving to cloud based software solutions in the future.

Recommended for FY 2022

Server Replacement - \$100,000

The Village's current server system was upgraded in FY 2019, but will ultimately need to be replaced. The scheduling of replacement in FY 2022 is consistent with the recommended seven year lifespan. This initiative will provide the Village with a stable and responsive platform for all computer related tasks and help ensure minimal down time.

SAN (Storage Area Network) Replacement - \$60,000

A SAN (storage area network) is a high performance shared data storage solution. The SAN allows all servers to have access to the same data and provide server redundancy. The Village currently has one SAN with two expansion shelves in the production environment. The Village then utilizes its other SANs for backup storage to extend the useful life of the hardware. This project is proposed to complement the server replacement project in FY 2022.

Backup Server Replacement	
Hardware/Software/Licensing	\$12,500
Consulting	\$4,500
Upgrade of Internet Bandwidth	
Hardware/Software/Licensing	\$15,000
Consulting	\$5,000
Server Replacement	
Hardware/Software/Licensing	\$85,000
Consulting	\$15,000
SAN (Storage Area Network) Replacement	
Hardware/Software/Licensing	\$45,000
Consulting	\$15,000
Total	\$197,000

Project Alternative

Alternatives to all projects include continuing with the status quo or deferring the projects to a later date; however, it is not recommended. The Village continues to move toward management of its computer network based on best practices and these recommendations are consistent with that approach.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$20,000	<i>Upgrade Internet Bandwidth:</i> Cost of contract for fiber service.

Information Technology

Software Upgrades	FY 2021	\$423,100	CIF
	FY 2022	\$125,000	CIF
	FY 2023	\$75,000	CIF
	FY 2024	\$0	CIF
	FY 2025	\$0	CIF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Funding History

FY 2020	\$	230,600
FY 2019	\$	40,000
FY 2018	\$	85,500

Project Description & Justification

Recommended for FY 2021

Land and License Management Software - \$335,000

The Village's Enterprise Resource Planning tool (ERP), Springbrook, was acquired by Accela. After the acquisition the Village was informed that Springbrook would continue to support the existing land management module that is utilized to process building permits and various Village licenses but that there would be no future enhancements. During FY 2018, Village staff evaluated several Land and License Management Software options including the program offered by Accela. Due to the experience that the Village's IT consultant has had implementing the Accela solution with other clients, it is not recommended at this time. This project was deferred from FY 2018 to FY 2019 because the appropriate solution had not yet been identified. During FY 2019, the Village issued a request for information for this service with the goal of identifying available solutions that best fit the Village's needs. Due to a low response rate, the Village formalized and issued a robust request for proposals in FY 2020. The utilization of software for this purpose is critical to Village operations and customer service. Modifying the program used to collect and process this information could provide opportunities for more efficient operations, including better customer access to real-time data, better project tracking tools, better integration with the Village's GIS, increased opportunities for constituent self-service and more. The budgeted amount in FY 2020 was \$135,000 for the process of completing a contract with a vendor, purchasing software, and beginning implementation. The RFP was issued in January 2020 and staff expects that some, but not all of the FY 2020 budget will be spent during that fiscal year. Accordingly, this expected continuation of the FY 2021 project has been adjusted. The cost will be for further implementation cost and software purchases.

ERP System Sustainability Planning Contribution - \$75,000

The Village utilizes Springbrook as its ERP tool. Currently, this system supports budgeting, payroll, accounts payable and receivable, building permits, and more. Use of the system is critical for day-to-day and long-term Village operations. In order to prepare for evaluating the enhancement, improvement, or replacement of the ERP system in the next one to four years, it is being recommended that the Village make annual contributions to begin to fund this project. Any contributions will be set aside for this purpose.

Laserfiche Gap Analysis and Improvement Plan - \$13,100

This project was originally approved for FY 2020, but is being deferred to FY 2021 to allow time to be allocated to higher priority projects. The Village has been utilizing the Laserfiche document imaging program for several years to electronically store Village records. This has reduced physical storage needs at the Village Hall and improved productivity by making records easier to locate and reproduce when needed. While leveraged heavily by the Village today, Laserfiche has the ability to serve more purposes in the future. These services include an online web portal to improve ease of records searches, online form expansion, and better integration with GIS. Due to the complexity of some parts of the system and the scope of the work, a plan is recommended to outline best practices and workflows for the Village to use moving forward.

Recommended for FY 2022

Office 365 Upgrade - \$30,000

The Village is currently using an on premise Microsoft Exchange server for Village email. The recommendation is to migrate from the on premise Exchange server to a cloud based Office 365. The cloud based service will provide more reliable service regardless of on site server performance. The estimated cost is based on 100 users at the G3 Licensing level which includes Exchange, One Drive, SharePoint, Teams, MS Word, Excel, PowerPoint, Outlook, Publisher, Access, Self Service Portal, eDiscovery tools, and more. This project is contingent and dependent on the upgrade to private fiber internet service in FY 2021.

Laserfiche Upgrades - \$20,000

The Village anticipates being able to implement improvements and upgrades to the Laserfiche system in FY 2021 that are products of the improvement plan. This is anticipated to include launching a web portal, improving online form access, and further integrating Laserfiche with GIS. Various upgrades to the Laserfiche system, over time, will allow the Village to achieve efficiencies and improve access to records.

Land and License Management Software (FY 2021)	
Hardware/Software/Licensing	\$90,000
Consulting	\$75,000
Implementation Services	\$170,000
ERP System Sustainability Planning Contribution	
Hardware/Software/Licensing	\$75,000
Consulting	\$0
Laserfiche Gap Analysis and Improvement Plan	
Hardware/Software/Licensing	\$10,100
Implementation Services	\$3,000
Office 365 Upgrade	
Hardware/Software/Licensing	\$15,000
Implementation Services	\$15,000
Laserfiche Upgrades	
Hardware/Software/Licensing	\$18,000
Consulting	\$2,000
Total	\$473,100

Project Alternative

Deferral of Land and License Management Software is not recommended at this time. If unfunded, the Village would continue to utilize the Springbrook system but would have little to no ability to improve customer service. Additionally, the Village has already invested significant funds into producing the RFP in FY 2020. The Village would also have to consider less expensive options that may not lead to the desired outcomes. ERP contributions could be deferred or lowered but could create a larger cost if left to be a one-time payment. Laserfiche improvements could be deferred to allow for more critical projects to proceed. Staff can continue to utilize the current functions of Laserfiche as is today. Office 365 Upgrades could be deferred and the Village could continue using its on premise Microsoft servers, but could continue to experience unreliable

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$24,000	<i>Land & License Management:</i> Annual cost of subscription for individual users (\$200/month/user with an estimated 10 users; this cost may be reduced if fewer users are identified).
\$5,550 in FY 2021, \$8,550 in FY 2022	<i>Laserfiche:</i> Annual maintenance and licensing fee for Laserfiche was previously \$5,550. Adding the WebLink feature would increase the annual cost by \$3,000.
\$24,000	<i>Office 365:</i> Annual subscription fees projected to be \$24,000.

Information Technology

Computer Replacements	FY 2021	\$38,000	CIF
	FY 2022	\$38,000	CIF
	FY 2023	\$38,000	CIF
	FY 2024	\$125,000	CIF
	FY 2025	\$38,000	CIF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Funding History

FY 2020	\$	124,070
FY 2019	\$	38,000
FY 2018	\$	43,490

Project Description & Justification

The purpose of this program is to upgrade the central processing units (CPUs) of the Village desktop and laptop computer inventory. The estimated service life of a computer is four to six years; however, the Village generally does not recommend keeping equipment after its warranty has expired. Replacements are prioritized based upon the job responsibilities of employees and some workstations may be assigned older but serviceable PCs while other workstations may receive a new computer on a more frequent basis. Currently, the Village owns approximately 50 desktop computers and 50 laptop computers.

Staff and the Village's IT consultant updated an inventory of Village-owned IT/communication equipment, identified warranty periods for each piece and determined a replacement schedule. Based on that information, equipment is rotated out when warranties expire. Funding IT replacements in this manner standardizes equipment throughout the organization, allows the Village to obtain bulk purchase pricing, improves IT support service efficiency, improves staff efficiency with fewer projected system interruptions, enhances system security, and avoids unnecessary spikes in IT expenses.

Public Safety In-Vehicle Laptops

Funding in FY 2020 was higher than other years due to the replacement of Police and Fire Department in-vehicle ruggedized laptops. This is expected to reoccur in FY 2024. The laptops that are in the public safety vehicles are specialized Panasonic Toughbooks that are tailored to the operating environment (a vehicle) and nearly constant usage for 24-hour shift operations. It is recommended that these machines are replaced every four years to maintain a stable and responsive platform for public safety personnel and ensure minimal downtime. It is recommended that the entire fleet of computers is replaced at one time to avoid differences in models that can cause operational issues for both the Public Safety Departments and IT. This cost also includes accessory items such as in-car mounts.

Periodic replacement of peripheral equipment such as monitors, keyboards and printers may still be required on an ad hoc basis and money has been set aside for that purpose in the General Fund.

PC Replacement	
Hardware/Software/Licensing	\$30,000
Consulting	\$8,000
Total	\$38,000

Project Alternative

If this project is not funded, computers would continue to be replaced in smaller quantities and over a longer period of time, potentially reducing the productivity of the units and ability to support newer versions of software. A possible alternative to the spike in FY 2024 is splitting the cost of the public safety in-vehicle laptops over two fiscal years. This is not recommended due to the complications that may be created by having multiple models in the field; however, if this option is selected staff will work to ensure that the number of models is minimized.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$1,000	Minor maintenance costs to update software, monitors and minor repairs

Information Technology

IT Security Initiatives	FY 2021	\$25,500	CIF
	FY 2022	\$0	CIF
	FY 2023	\$0	CIF
	FY 2024	\$0	CIF
	FY 2025	\$0	CIF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Spending History

FY 2019	\$	-
FY 2018	\$	52,360

Project Description & Justification

Security Audit - \$20,000

In recent years, the Village has undergone major changes and improvements to its IT infrastructure. Additionally, new cyber threats and attacks are continually increasing and being monitored by the Village and its IT consultant. As a measure of protection, it is recommended by both the Village's IT consultant and auditor that the Village complete a security audit. This process would involve a third party vendor (separate from the Village's usual IT consultant) conducting a security audit of all systems. This includes penetration testing from inside and outside the network. Doing so will test past implementations and identify areas for improvement.

Active Directory Security Audit - \$5,500

The Village uses Active Directory to manage user rights and permissions throughout the network. Completing a security audit of the the Active Directory will assist in discovering any irregularities that could lead to a security weakness. This audit will also include a review of all users rights and permissions structures on the shared drives.

Security Audit	
Hardware/Software/Licensing	\$0
Consulting	\$20,000
Active Directory Security Audit	
Hardware/Software/Licensing	\$0
Consulting	\$5,500
Total	\$25,500

Project Alternative

These projects are integral in the Village's continual effort to keep its IT network secure. An alternative to the project would be to prioritize initiatives and implement them as funds allow over a longer period of time.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
None	None

STREETS, SIDEWALKS AND ALLEYS

Streets Improvements – Five Year Capital Improvement Program

The Village of River Forest recognizes the importance of consistently maintaining its streets, sidewalks and alleys to ensure the safety of drivers and pedestrians.

Street System Overview

The Village has 31.6 miles of centerline streets. The recommended funding level for the next five years will maintain the average street rating in a good or excellent condition. The Village conducts an annual pavement inventory study and has implemented a pavement preservation and crack sealing program to prevent degradation of the streets. The Village rates streets as follows:

Streets		
Surface Condition	Ranking	Estimated Remaining Life
Excellent	7.6 – 9.0	15 to 20 years
Good	6.1 – 7.5	10 to 15 years
Fair	4.6 – 6.0	6 to 10 years
Poor	1.0 – 4.5	2 to 5 years

Sidewalk & Curb System Overview

The Village of River Forest recognizes the need to have a network of safe pedestrian accesses throughout the community. The primary emphasis of the sidewalk program is to ensure the safety of the Village's sidewalks. To that end, the Village funds 100% of the replacement cost of sidewalks in immediate need of replacement.

The following improvements are proposed for FY 2021:

Improvement	Cost	Funding Source	Nature of Project
Street Patching	\$ 90,000	MFT - \$80,000 WS - \$10,000	Critical
50/50 Sidewalk, Curb & Gutter	\$ 65,000	GF - \$55,000 WS - \$10,000	Critical
Alley Improvement Program	\$ 300,000	CIF	Recommended
Street Improvement Program (SIP)	\$ 825,000	MFT - \$500,000 WS - \$50,000 IIBF - \$275,000	Critical
Street Maintenance Program	\$ 100,000	GF - \$50,000 MFT - \$50,000	Critical
Traffic Signals	\$ 60,000	CIF	Recommended
Bicycle Plan Implementation	\$ 238,380	CIF	Recommended
Total	\$ 1,678,380		

Each project in the CIP is categorized by the requesting department as follows:

Critical- The project must be completed in the year recommended due to safety or operational needs or as mandated by law.

Critical projects are highlighted in yellow.

Recommended- The project will significantly improve operations or safety. The project is strongly recommended for funding in the year recommended or the year after.

Contingent on Funding- The project would be a benefit to the Village and improve service levels but is only recommended if funds are available.

Village of River Forest, Illinois
Five Year Capital Improvement Program
Streets, Sidewalks, Alleys
Fiscal Year 2021 Budget

	This Project is:	Fiscal Year					Five Year	Funding Source
		2021	2022	2023	2024	2025	Total	
Street Patching Program	Critical	90,000	100,000	100,000	100,000	100,000	490,000	MFT/WS
50/50 Sidewalk, Curb & Gutter	Critical	65,000	65,000	65,000	65,000	65,000	325,000	GF/WS
Alley Improvement Program	Recommended	300,000	250,000	250,000	300,000	250,000	1,350,000	CIF
Parking Lot Improvements	Recommended	-	150,000	85,000	-	20,000	255,000	CIF & CIF/PR
Street Improvement Program (SIP)	Critical	825,000	650,000	400,000	400,000	400,000	2,675,000	MFT/WS/ IIBF
Street Maintenance Program	Critical	100,000	100,000	100,000	100,000	100,000	500,000	GF/MFT
Traffic Signals	Recommended	60,000	-	-	-	-	60,000	CIF
Bicycle Plan Implementation	Recommended	238,380	61,470	-	-	-	299,850	CIF
Total		1,678,380	1,376,470	1,000,000	965,000	935,000	5,954,850	

Proposed Funding Source	Fiscal Year					Five Year
	2021	2022	2023	2024	2025	Total
General Fund (GF)	105,000	105,000	105,000	105,000	105,000	525,000
Motor Fuel Tax (MFT)	630,000	490,000	490,000	490,000	490,000	2,590,000
Water and Sewer Fund (WS)	70,000	70,000	70,000	70,000	70,000	350,000
Capital Improvement Fund (CIF)	598,380	461,470	335,000	300,000	250,000	1,944,850
CIF/Parking Reserve (CIF/PR)	-	-	-	-	20,000	20,000
Infrastructure Improvement Bond Fund (IIBF)	275,000	250,000	-	-	-	525,000
Totals	1,678,380	1,376,470	1,000,000	965,000	935,000	5,954,850

Streets, Sidewalks, Alleys - Public Works

Street Patching Program

Streets, Alleys and Parking Lots

	MFT	WS
FY 2021	\$80,000	\$10,000
FY 2022	\$90,000	\$10,000
FY 2023	\$90,000	\$10,000
FY 2024	\$90,000	\$10,000
FY 2025	\$90,000	\$10,000

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

Year		GF		WS		Total
FY 2020	\$	72,600	\$	10,000	\$	82,600
FY 2019	\$	48,976	\$	10,000	\$	58,976
FY 2018	\$	54,212	\$	10,000	\$	64,212
FY 2017	\$	80,178	\$	10,000	\$	90,178
FY 2016	\$	66,465	\$	8,860	\$	75,325

Program Description & Justification

The purpose of this program is to maintain and improve surface conditions of Village streets, alleys and parking lots by patching defective areas. This program is intended for pavements of all condition ratings to prolong their useful lives. To accomplish this goal, an annual funding level of \$90,000 to \$100,000 over the next five years is recommended. These funding levels are estimates and reflect inflationary increases for construction.

Village Staff annually inspects all streets and areas of pavement failure are placed on a patching list, which is provided to the Village's contractor. Village Staff also includes alleys and parking lots in their inspections and identifies patching needs on all pavements throughout the Village. Asphalt pavement patching utilizes hot mix asphalt (HMA), the standard material approved by the Illinois Department of Transportation for surface repairs. Two inches (thickness) of the failing surface pavement is milled and replaced with new HMA, unless deeper patches are required. This patching process is more permanent and resilient than the use of asphalt "cold" patch. The ideal timing for this maintenance project is when streets are evaluated with a good condition rating, but showing signs of early deterioration (cracking, potholes, etc.).

Included in this street patching program are Water and Sewer funds (\$10,000 annually) to install HMA patches on street openings created for the repair of the Village's water and sewer systems.

FY 2021 Recommended Project

In FY 2021 a total of \$90,000 is recommended for this maintenance project. Various locations to be patched are identified on a continual basis.

Program Alternative

The primary alternative is to resurface the street. Resurfacing, which is a more costly process, involves not only the replacement of defective surface but also additional surface areas that have not begun to deteriorate.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
None	None

Streets, Sidewalks, Alleys - Public Works

50/50 Sidewalk, Curb & Gutter

Sidewalks, Aprons, and Curb

	GF	WS
FY 2021	\$55,000	\$10,000
FY 2022	\$55,000	\$10,000
FY 2023	\$55,000	\$10,000
FY 2024	\$55,000	\$10,000
FY 2025	\$55,000	\$10,000

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

Year	GF	WS	Total
FY 2020	\$ 55,089	\$ 10,000	\$ 65,089
FY 2019	\$ 55,658	\$ 10,000	\$ 65,658
FY 2018	\$ 53,734	\$ 10,000	\$ 63,734
FY 2017	\$ 51,710	\$ 10,000	\$ 61,710
FY 2016	\$ 47,979	\$ 8,482	\$ 56,461

Program Description & Justification

The purpose of this program is to improve the overall condition of public sidewalks and curb/gutters throughout the Village. The objective is to eliminate all trip hazards for pedestrians and to bring all sidewalk ramps into compliance with the requirements set forth in the Americans with Disabilities Act (ADA). To accomplish these objectives, an annual funding level of \$50,000-\$75,000 is recommended. Failure to implement a sidewalk improvement program to repair deteriorated/damaged sidewalk can expose the Village to liability resulting from trips and falls.

For the purposes of this program, the Village is divided into three geographical areas. Village Staff conducts annual inspections of one area each year. Over the course of a three-year period, all public sidewalks are inspected. Additionally, Staff has begun analyzing sidewalk ramp criteria at as many locations as time allows. This will allow us to optimize replacement of sidewalk ramps over time to ensure compliance with ADA requirements. Trip hazards are rated according to the displacement of adjoining sidewalk squares. The following table identifies the sidewalk condition ratings, description of condition, and the recommended action:

Sidewalk	Joint Displacement	Recommended Action
A	> 1/2" but < or = 1"	Consider Replacement
B	>1" but < 1 1/2"	Recommend Replacement
C	>1 1/2" with loose/missing pieces	Replace immediately

During annual inspections, the Village offers participation in the 50/50 sidewalk replacement cost share program upon request for sidewalks with a "B" rating. A copy of the inspection form is delivered to property owners describing the sidewalk's condition and requesting their participation. The Village replaces all sidewalks with a condition "C" rating. The Village also installs detectable warning pads, located at street crossings and intersections, that are designed for the visually impaired. The following is a summary of proposed expenditures for FY 2021:

General

Fund

Sidewalk – Condition C (100% Village):	\$35,000
Sidewalk – Condition A or B (50/50):	\$10,000 (revenue - \$5,000)
Driveway Aprons (100% Resident):	\$5,000 (revenue - \$5,000)
Detectable Warning Pads (100% Village):	\$5,000

Water and Sewer Fund

Curb/gutter (100% Village):	\$10,000
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Sidewalk and Curb Annual Inspection Areas:

<u>Area No.</u>	<u>Area Limits</u>	<u>Inspection Years</u>
1	Des Plaines River to Harlem Avenue/Hawthorne Avenue to Chicago Avenue	2021, 2024, 2027
2	Thatcher Avenue to Harlem Avenue/Chicago Avenue to Greenfield Street	2022, 2025, 2028
3	Thatcher Avenue to Harlem Avenue/Greenfield Street to North Avenue	2020, 2023, 2026
	Thatcher Avenue to Lathrop Avenue/Madison Street to Hawthorne Avenue	

In addition to the annual inspection of the aforementioned designated areas, Village Staff inspects all sidewalks in close proximity to schools, parks, and commercial/retail areas on an annual basis.

The Village also allows property owners to replace their driveway aprons and private courtesy walks within the public right of way through this program at 100% cost to the property owner (full payment due to the Village prior to commencement of work). The primary benefit to the property owner is that they receive competitively bid pricing for their improvement.

Program Alternative

Although the preferred option is sidewalk replacement, alternatives to this program involve the installation of asphalt cold patch in the displaced joints and/or grinding off the edge of the raised sidewalk. Not only is the patching option aesthetically unattractive, the asphalt can break loose and re-expose the displaced sidewalk that re-establishes liability to the Village and increases maintenance costs.

Another option is mud-jacking, which is a process of filling cavities or voids beneath settling concrete. The Village does not currently own equipment to perform this mud-jacking operation.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
None	None

Streets, Sidewalks, Alleys - Public Works

Alley Improvement Program	FY 2021	\$300,000	CIF
	FY 2022	\$250,000	CIF
	FY 2023	\$250,000	CIF
	FY 2024	\$300,000	CIF
	FY 2025	\$250,000	CIF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Spending History

FY 2020	\$860,079 (Green Alley [3] and Thomas St. Alley Improvements)
FY 2019	\$193,740 (Gale Ave Alley)
FY 2018	\$0
FY 2017	\$258,600 (Quick and William Alleys)
FY 2016	\$59,153 (Alleys incorporated into SIP)

Project Description & Justification

The purpose of this program is to improve the condition of Village alleys. To accomplish this objective, a minimum annual funding level of \$250,000 over the next five years is recommended for construction. These funding levels are estimates based on the reconstruction of one alley per year. Additional funds have been budgeted in FY 2021 and FY 2024 to accommodate the design of three or four alleys by a consultant. These funding levels will ensure that projects are always "shovel-ready" which will increase the feasibility of acquiring grant funding for this type of work. The funding levels also reflect inflationary increases for construction as the actual projects have yet to be identified.

Staff will continue to perform further analysis on various permeable surfaces and products to determine the most efficient way to complete these improvements. Many homeowners adjacent to existing impervious alleys experience stormwater drainage problems on a regular basis. To simply replace the impermeable surface with another impermeable surface will not alleviate these issues. Due to the inadequacy of the Village's existing sewer system, the addition of sewers to convey runoff away from the alleys is also not a feasible option in all cases. The most economical way to mitigate these issues and provide a new alley surface is through the use of permeable materials.

While Staff conducts the annual Street Rating Survey, the alleys are also rated. This rating is then used to determine the alley(s) that require improvement in a given year. Additional consideration is given to the severity of flooding present along an alley following rain events.

FY 2021 Recommended Projects

Thatcher Avenue Alley (300 Block) - This alley is located between Thatcher Avenue and Gale Avenue, from Hawthorne Avenue to Linden Street. The pavement currently consists of severely deteriorated concrete pavement. The pavement is in poor condition and causes maintenance difficulties due to the uneven surface and level of degradation. Improving this alley will necessitate a full reconstruction. Similar to all recent alley projects, permeable pavers will be reviewed for incorporation into this project.

The alleys that have been identified for design during this fiscal year include the four alleys between Park Avenue and Ashland Avenue, from Hawthorne Avenue to Washington Boulevard. These alleys have all rated low during the FY 2020 alley rating process and Village Staff has received calls about flooding issues along two of them. By grouping these four alleys together for design, it is hoped that there will be some overall savings due to economy of scale and overlapping elements given their proximity to each other.

FY 2021 Cost Summary for Alley Improvement Plan

The estimated cost for this work includes the following:

- \$220,000 for construction
- \$50,000 for design (of three alleys, only one of which is to be constructed in FY 2021)
- \$30,000 for construction engineering services

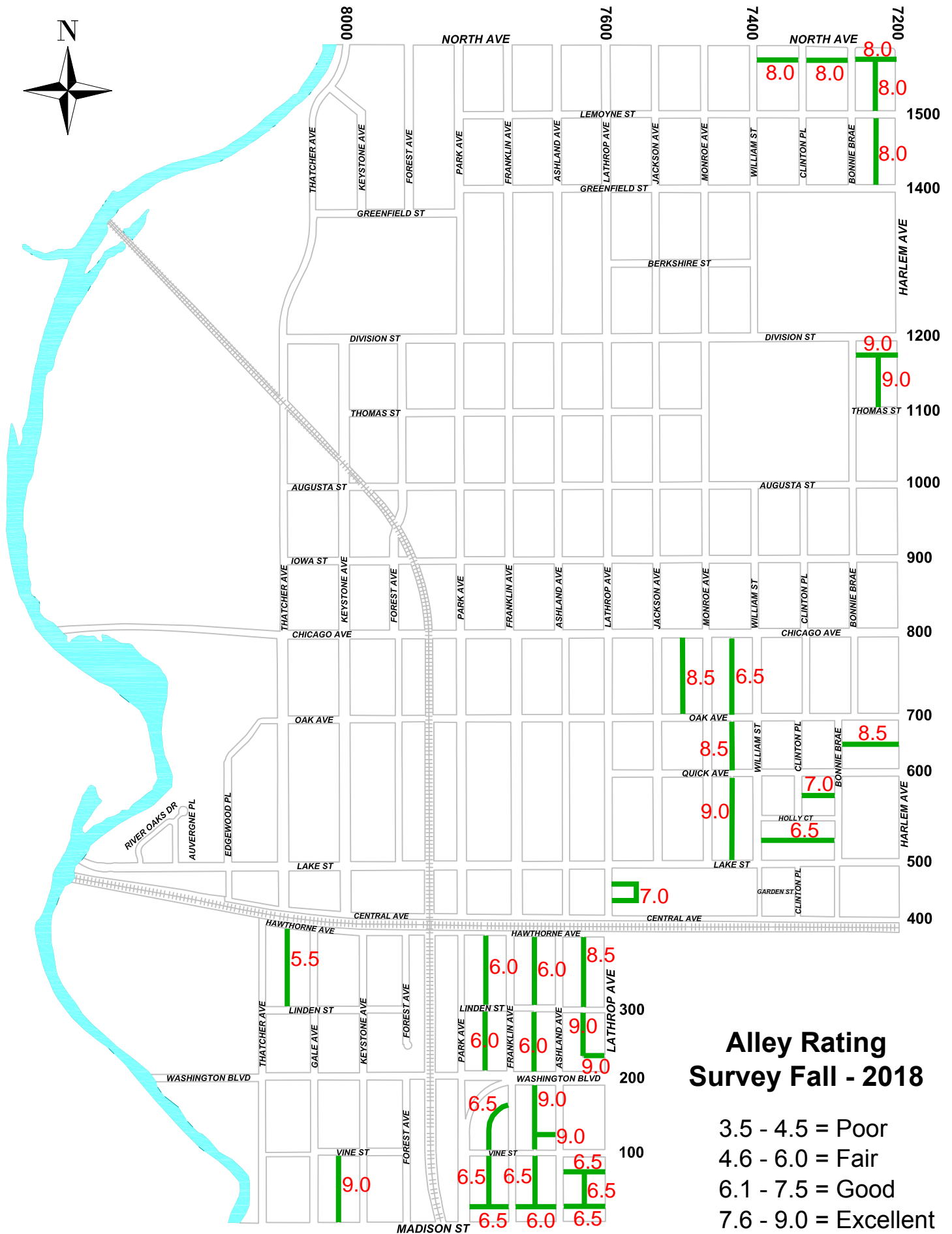
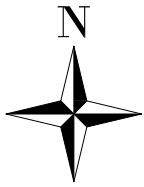
Program Alternative

Not performing any surface maintenance, particularly for alleys in deteriorating conditions, will result in total pavement failure and require reconstruction (of base and surface), which is significantly higher in cost compared to resurfacing.

Extensive pavement patching may be somewhat cost effective initially for alleys with better condition ratings, and may slow down the progression of potholes, but the pavement patching needs will be ongoing. It is also likely to promote the continued deterioration of the pavement's base and will significantly increase eventual resurfacing costs.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
None	None



Streets, Sidewalks, Alleys - Public Works

Street Improvement Program

	MFT	WS	IIBF
FY 2021	\$500,000	\$50,000	\$275,000
FY 2022	\$350,000	\$50,000	\$250,000
FY 2023	\$350,000	\$50,000	\$0
FY 2024	\$350,000	\$50,000	\$0
FY 2025	\$350,000	\$50,000	\$0

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

Year		MFT		WS		IIBF		Total
FY 2020	\$	230,658	\$	50,000	\$	283,902	\$	564,561
FY 2019	\$	150,000	\$	50,000	\$	181,689	\$	381,689
FY 2018	\$	188,000	\$	38,000	\$	-	\$	226,000
FY 2017	\$	150,000	\$	52,898	\$	-	\$	202,898
FY 2016	\$	393,243	\$	47,964	\$	-	\$	441,207

Program Description & Justification

The purpose of this program is to improve the condition of local streets. The objective is to improve all streets with condition ratings of "Fair" or "Poor" to condition ratings of "Good" to "Excellent." This program does not include capital improvements on state routes.

In years past, Village Staff would visually inspect all local streets and rated them according to the condition of the pavement. In 2018, however, Staff hired a firm called Roadbotics to help analyze Village roadways for the sole purpose of pavement ratings. Roadbotics employees drive all Village streets and use cell-phone technology to analyze roadway conditions at 10-foot intervals. The analysis at each point is compiled with others along the same block and a rating is then established. Streets rated "Poor" or "Fair" are prioritized for one of the construction options (rehabilitation, resurfacing, or reconstruction) depending on the condition, location, and estimated traffic volumes. The timing in improving streets is critical. Waiting too long to address street repairs will result in further deterioration, at which time a more costly repair becomes necessary.

The following tables summarize the street rating systems:

Streets		
Surface Condition	Pavement Rating	Estimated Remaining Life*
Excellent	0-1.5	15 to 20 years
Good	1.6-2.5	10 to 15 years
Fair	2.6-3.5	6 to 10 years
Poor	3.6-4.5	2 to 5 years

*Life estimate is based upon time frame needed for resurfacing assuming a regular maintenance program.

FY 2021 Recommended Projects

<u>Street</u>	<u>Pavement Rating</u>
1. Oak Avenue (Thatcher Avenue to Bonnie Brae Place)	3.6
2. Quick Avenue (Lathrop Avenue to Bonnie Brae Place)	3.3
3. Jackson Avenue (Chicago Avenue to Augusta Street)	3.8
4. Franklin Avenue (Oak Avenue to Chicago Avenue)	3.5
5. Keystone Avenue (Chicago Avenue to Thomas Street)	3.1
6. Forest Avenue (Chicago Avenue to Thomas Street)	3.3
7. Iowa St (Keystone Avenue to Forest Avenue)	2.5
8. Jackson Avenue (Lake Street to Quick Avenue)	2.9
9. Monroe Avenue (Lake Street to Oak Avenue)	3.4
10. Keystone Avenue (Lake Street to Oak Avenue)	3.1

The projected cost to resurface these streets and make other associated improvements is \$825,000

While the Capital Improvement Plan proposes funding for street improvements through FY 2025, these locations have not yet been determined. Staff recommends a minimum funding level of \$300,000 for each of those years, with specific locations selected based on annual street ratings surveys.

Program Alternative

Not performing any roadway maintenance, particularly for streets in “Poor” condition, will result in total pavement failure and require reconstruction (of base and surface), which is significantly higher in cost compared to resurfacing.

Extensive pavement patching may be somewhat cost effective initially for streets with a “Fair” condition rating, and may slow down the progression of potholes, but the pavement patching needs will be ongoing. This is likely to promote the continued deterioration of the street’s base, which will significantly increase eventual resurfacing costs.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
None	None



Streets, Sidewalks, Alleys - Public Works

Street Maintenance Program	FY 2021	\$50,000	GF	\$50,000	MFT
	FY 2022	\$50,000	GF	\$50,000	MFT
	FY 2023	\$50,000	GF	\$50,000	MFT
	FY 2024	\$50,000	GF	\$50,000	MFT
	FY 2025	\$50,000	GF	\$50,000	MFT

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

	Crack Sealing	Preservation	Total
FY 2020	\$ 29,553	\$ 51,905	\$ 81,458
FY 2019	\$ 45,900	\$ 43,722	\$ 89,622
FY 2018	\$ 41,844	\$ 37,258	\$ 79,102
FY 2017	\$ 44,652	\$ 46,620	\$ 91,272
FY 2016	\$ 48,390	\$ 23,056	\$ 71,446

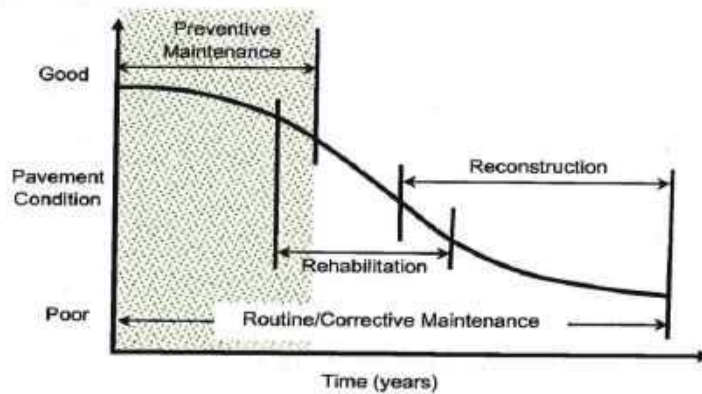
Program Description & Justification

Over the past few years, multiple products have been specified for the pavement preservation portion of this work in an effort to find the most effective approach. While some products have caused various concerns, the product specified in FY 2020 (HA5) seems to be a success both in effectiveness as well as generally minimizing impacts to the public and adjacent residents. This approach will extend the life of the pavement and minimizes the overall cost of the pavement life cycle. As a result, Staff will be specifying the same product again in FY 2021.

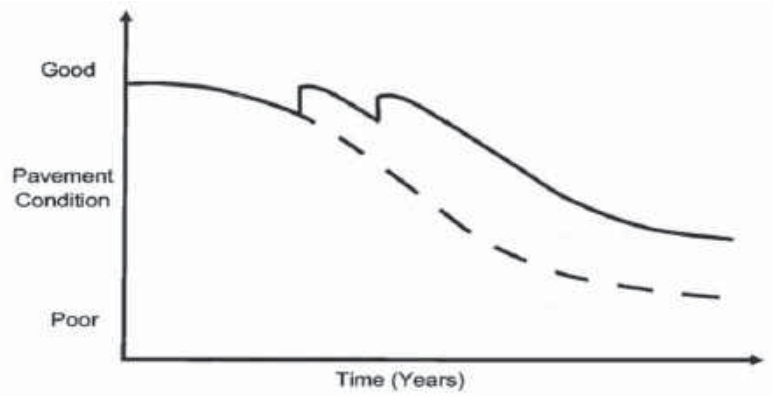
In addition to pavement preservation, Village Staff believes the practice of Crack Sealing to be invaluable. Ideally, this work is completed when the pavement is still in good condition with minimal cracking. In years past, this portion of the project has been jointly bid with Oak Park. However, recently it has come to the attention of Village Staff that this approach is not generating the most efficient unit pricing. As a result, Village Staff bid this work individually in FY 2020 and will continue to do the same in FY 2021. This approach generated unit prices that were more than 20% lower than when jointly bid in previous years.

Village Staff has identified the streets that are ideal candidates for preservation and crack sealing during the annual Street Rating Survey. These streets are typically in good condition, with the intent to maintain this condition for an extended period of time. Streets of all ratings that have cracks are eligible for crack sealing.

The following figure demonstrates the relationship between pavement condition and typical types of pavement preservation and /or street improvements:



The following figure demonstrates how preventative maintenance can extend pavement performance:



FY 2021 Recommended Projects

With the Village having recently resurfaced a significant amount of streets, Staff recommends maintaining budget amounts at \$50,000 for crack sealing and \$50,000 for pavement preservation. This will enable Staff to maintain these recently resurfaced pavements in good condition in hopes of preventing them from deteriorating as they normally would.

Pavement Preservation

The following streets have been identified for preservation:

<u>Street</u>	<u>Condition Rating</u>	<u>Proposed Cost</u>
Monroe Avenue (Augusta Street to Division Street)	1.2	\$14,000
Jackson Avenue (Augusta Street to Division Street)	1.7	\$13,800
Thomas Street (Lathrop Avenue to Monroe Avenue)	1.5	\$9,000
Jackson Avenue (Quick Avenue to Chicago Avenue)	1.1	\$13,200

Crack Sealing

In addition to the streets to be treated during the pavement preservation portion of this work, additional streets will be identified for crack sealing during early spring of 2020.

Program Alternative

The alternative is a reactive maintenance program that will accelerate deterioration of Village streets. These maintenance programs, along with pavement patching, will prolong the useful life of Village streets. By not pursuing these maintenance programs, the following infrastructure improvements will be necessary at more frequent intervals:

- Resurfacing: This is a more costly improvement that requires the removal and replacement of the existing worn pavement and minimal base improvement. This type of construction is normally completed over a several week period while rejuvenation can be completed in a few hours.
- Reconstruction: This is a significantly more costly improvement that is necessary in situations of surface pavement failure along with extensive base failure.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
None	None

Streets, Sidewalks, Alleys - Public Works

Traffic Signals

FY 2021

\$60,000

CIF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Spending History

FY 2020	\$5,046.30 (IDOT engineering coordination)
FY 2019	\$13,065.78 (Traffic Signal Engineering Design)
FY 2018	\$4,893.36 (Traffic Evaluation of Signaled Intersections)

Project Description & Justification

A Traffic Signal Evaluation was performed in FY 2018 to determine if the left turn arrow indicators were needed at the traffic signals in the Village where they currently are not in place. Modifications were recommended at the intersections of Thatcher Avenue with Chicago Avenue and Lake Street. The accommodation of left-turn arrows at both intersections was outlined by the Traffic Signal Evaluation completed by Kenig, Lindgren, O'Hara, Aboona, Inc. (KLOA, Inc.) in July 2017. Both of these intersections are shared jurisdiction with IDOT, however, it is not anticipated that IDOT would contribute to the cost of these signal modifications. Traffic signal modification for the Lake and Thatcher intersection has been bid and construction is planned for spring 2020.

Staff proposes the following projects to upgrade this portion of the traffic signal system within the Village:

FY 2021 Recommended Project

Chicago Avenue at Thatcher Avenue Construction: Traffic signal modifications, add pedestrian crossings on north and west legs, add left turn arrows for East and West. Sidewalk/ADA and pavement marking upgrades, new ramps in NW corner, revise crosswalks to high-visibility markings, traffic control & protection.

Chicago Avenue at Thatcher Avenue Construction	\$	60,000
Total	\$	60,000

Project Alternative

The alternative to the improvements to this area of the traffic signal system within the Village is to not act upon the recommendation of the study performed in July 2017 and the engineering design performed in 2018/2019. Keeping these intersections in the same traffic signal configuration would maintain higher levels of congestion during peak travel times. This project can be deferred if deemed too costly to be implemented in the immediate future.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
None	None

Streets, Sidewalks, Alleys - Public Works

Bicycle Plan Implementation

FY 2021

\$238,380

CIF

FY 2022

\$61,470

CIF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Project Description & Justification

The purpose of this project is to implement the proposed improvements recommended as part of the Village Bicycle Plan that was prepared in 2019. The purpose of the plan was to establish a safe, comfortable and defined network of bicycle facilities that serves all ages and abilities and connects to key destinations in the Village, the adjoining communities, and the nearby Forest Preserves and regional trails. As part of this plan, many traffic control sign installations and pavement marking improvements are recommended.

FY 2021 Recommended Project

This project would involve the installation of 450 signs to guide bicyclists along the designated routes, create motorist awareness, and improve safety at intersections. Sign types include bike lane signs bicycle crossing signs, and wayfinding confirmation, turn and decision signs. The plan set will identify the sign content/wording, sizing specifications, quantities, posting locations, and form of mounting (i.e., post, existing pole, etc). Implementation will also require over 600 bike lane symbols, arrows, and shared lane markings, approximately 17,000 lineal feet of solid white lane line markings, and some pavement marking removals.

The plan set will specify the locations and specifications for these pavement marking installations and removals. IDOT controlled routes are anticipated to have a longer implementation timeline due to utility conflicts, right-of-way requirements, landscaping modifications, and potential additional analysis and justification. As such, the FY 2021 portion of the bike plan implementation focuses solely on the Village controlled (non-IDOT) streets.

FY 2022 Recommended Project

Implementation of portions of the Bicycle Plan on IDOT routes. This would include any signage and striping installations. Locations along Thatcher Avenue, North Avenue, and Harlem Avenue areas would not be included in this portion of the implementation due to the feasibility of proposed sidepaths, and to avoid duplicative work with the ongoing design of a potential bike trail adjacent to the Des Plaines river by the Intergovernmental Coalition Phase I Study Trail Advisory Group.

Project Alternative

The alternative to this project is the status quo and/or implementation could be delayed and phased in over time.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
None	None

WATER AND SEWER IMPROVEMENTS

Water and Sewer Improvements – Five Year Capital Improvement Program

This section of the Capital Improvement Plan identifies funding for sewer and water improvements, which are scheduled to continue through FY 2025. The Village's sewer and water system is comprised of the following:

Type of Sewer	Number of Miles
Combined Sanitary Sewer	33.13
Storm Sewer	3.37
Water Main	40

Improvements planned for FY 2021 include:

Improvement	Cost	Funding Source	Nature of Project
Sewer Lining	140,000	WS	Critical
Sewer Point Repairs	35,000	WS	Critical
Water Distribution System – Pumping Station	40,000	WS	Recommended
Water Tower Improvements	10,000	WS	Critical
0.5 MG Underground Reservoir Improvements	18,000	WS	Critical
Water Meter Replacement Program	7,500	WS	Critical
Water Main Replacement	475,000	WS	Critical
Hydrant Replacement	25,000	WS	Recommended
Deployable Leak Sensors	100,000	WS	Critical
Automated Metering Infrastructure	30,000	WS	Critical
Total	880,500		

Each project in the CIP is categorized by the requesting department as follows:

Critical- The project must be completed in the year recommended due to safety or operational needs or as mandated by law.

Critical projects are highlighted in yellow.

Recommended- The project will significantly improve operations or safety. The project is strongly recommended for funding in the year recommended or the year after.

Contingent on Funding- The project would be a benefit to the Village and improve service levels but is only recommended if funds are available.

Village of River Forest, Illinois
Five Year Capital Improvement Program
Water and Sewer Improvements
Fiscal Year 2021 Budget

This Project is:		Fiscal Year				Five Year Total	Funding Source	
		2021	2022	2023	2024			2025
Sewer System								
	Sewer Lining	Critical	140,000	140,000	140,000	140,000	700,000	WS
	Sewer Point Repairs	Critical	35,000	35,000	35,000	35,000	175,000	WS
Pumping Station								
	Water Distribution Improvements	Recommended	40,000	100,000	15,000	-	155,000	WS
Water Distribution Improvements								
	Water Tower Improvements	Critical	10,000	-	-	4,000	14,000	WS
	0.5 MG Underground Reservoir Improvements	Critical	18,000	-	-	8,000	26,000	WS
	Water Meter Replacements	Critical	7,500	17,000	11,000	17,000	58,500	WS
	Water Main Replacement	Critical	475,000	650,000	400,000	400,000	2,325,000	WS
	Hydrant Replacement	Recommended	25,000	25,000	26,000	26,000	128,000	WS
	Deployable Leak Sensors	Critical	100,000	-	-	-	100,000	WS
	Automated Metering Infrastructure	Critical	30,000	850,000	200,000	-	1,080,000	WS
	Total		880,500	1,817,000	827,000	618,000	4,761,500	
Proposed Funding Source		Fiscal Year					Five Year Total	
Water and Sewer Fund (WS)			2021	2022	2023	2024	2025	
			880,500	1,817,000	827,000	618,000	619,000	4,761,500
Totals			880,500	1,817,000	827,000	618,000	619,000	4,761,500

Water and Sewer Improvements - Public Works

Sewer Lining Program	FY 2021	\$140,000	WS
Public Sewers	FY 2022	\$140,000	WS
	FY 2023	\$140,000	WS
	FY 2024	\$140,000	WS
	FY 2025	\$140,000	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2020	\$	113,207	
FY 2019	\$	150,545	(including MH lining)
FY 2018	\$	125,767	(including MH lining)
FY 2017	\$	122,230	(including MH lining)
FY 2016	\$	69,956	

Program Description & Justification

The purpose of this program is to improve the Village's sewer system and prevent costly repairs associated with failing sewer mains (collapsed, cracked, etc.). The objective is to evaluate the conditions of sewer mains (via televising), identify those in the worst condition, and perform lining of as many sections as possible. In some situations, sewer mains may have failed beyond the ability to line and a point repair (or replacement of a section) may be necessary. The Village's sewer system is a critically important infrastructure system.

The Water and Sewer Rate Study completed by Baxter & Woodman in FY 2017 recommends an annual funding level of \$140,000 for this program. This budget allows both the relining of damaged sewer main as well as the start of a systematic approach to relining all sewers throughout the village, regardless of their condition.

The process of sewer lining consists of inserting a sleeve made of flexible material in the existing pipe. The sleeve is then filled with steam or water heated to a high temperature for curing and hardening. This process provides the existing failing pipes with the structural support needed to continue their service and avoid a costly complete replacement.

In addition to the typical sewer lining completed each year, Village Staff also identifies manholes in need of lining or bench repair. Potential candidates are researched throughout the winter and lined in the summer. This work allows the manholes to be sealed and stabilized without requiring any excavation. The intent of this work is to prevent sinkholes and other pavement failures from occurring due to the decay of the interior walls and base of existing manholes.

Since the Village's first sewer lining project, nearly 46,330 lineal feet of sewers have been lined. This represents approximately 27% of the total sewer mains owned/maintained by the Village (approximately 171,000 lineal feet).

In 2011, the Public Works Department developed an in-house sewer televising program. Public Works Staff reviews the video recordings and the sections of failing sewer mains are identified and prioritized. This in-house sewer televising program has identified sewer mains in poor condition that will be lined in the coming years. Extreme weather conditions and the on-going root growth of trees have accelerated the rate of deterioration of the Village's combined sewers.

The following table identifies the sewer condition ratings, description of condition, and the recommended action:

Condition Rating	Condition Description	Recommended Action
A	Random cracking/Some roots	Continue monitoring
B	Medium cracking/Medium root problem	Line in one to three years
C	Heavy cracking/Heavy root problem	Line immediately
D	Structural damage/Fully blocked by roots	Requires replacement

FY 2021 Recommended Project

Specific project locations will be determined during the winter months. Public Works Staff will review all sewer televising completed throughout the year by the Operations Department. Each sewer line televised will be rated with the most severely deteriorated sewers being selected for lining. Other sections may also be lined, based on the need for a point repair.

Program Alternative

Once the structural integrity of the pipe is severely affected, beyond the ability to line, the sole option is to perform an open-trench point repair that will require heavy street construction, temporary interruption of traffic flow, and costs associated with restoring the street's driving surface. The preferred and more cost effective option to improving sewer mains is sewer lining.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
None	None

Water and Sewer Improvements - Public Works

Sewer Point Repairs	FY 2021	\$35,000	WS
Public Sewers	FY 2022	\$35,000	WS
	FY 2023	\$35,000	WS
	FY 2024	\$35,000	WS
	FY 2025	\$35,000	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2020	\$	29,270
FY 2019	\$	23,445
FY 2018	\$	39,600
FY 2017	\$	30,770
FY 2016	\$	28,875

Program Description & Justification

The purpose of this program is to improve the Village's sewer system by replacing failing (collapsed, cracked, etc.) sections of sewer main (also referred to as point repairs). Staff's objective is to evaluate the conditions of sewer mains (via televising), identify those in the worst condition, and perform relining of as many sections as possible. In some situations, sewer mains may have failed beyond the ability to reline and a point repair may be necessary. Most point repairs are made on an emergency basis and can be costly. The Water and Sewer Rate Study that was completed by Baxter & Woodman in FY 2012 recommends an annual funding level of \$15,000 for this program. Due to rising costs of underground work, the Village regularly budgets \$35,000 for point repairs.

In 2011, Public Works began an ongoing in-house sewer televising program. Village Staff reviews the video recordings to identify sections of failing sewer mains for repair.

Program Alternative

Once the structural integrity of the pipe is severely affected, beyond the ability to reline, the sole option is to perform an open-trench point repair.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
None	None

Water and Sewer Improvements - Public Works

Water Distribution System - Pumping Station	FY 2021	\$40,000	WS
	FY 2022	\$100,000	WS
	FY 2023	\$15,000	WS
	FY 2024	\$0	WS
	FY 2025	\$0	WS

☐ Critical

☒ Recommended

☐ Contingent on Funding

Spending History

FY 2020	\$	7,800
FY 2019	\$	16,825
mm FY 2018	\$	19,000
FY 2017	\$	15,600
FY 2016	\$	15,832

Project Description & Justification

The Village purchases all of its potable water (for both general consumption and fire suppression) from the City of Chicago. The water received from Chicago is treated before arriving to the Village's water distribution system where it is stored and treated (once again) before entering the water distribution system for consumption. The Pumping Station is where the following components of the Village's water distribution system are located:

- SCADA (Supervisory Control and Data Acquisition) system: computer system that monitors and controls various components and equipment
- Three Pumps
 - o Pump #1: 100 horsepower; 1,540 gallons per minute
 - o Pump #2: 150 horsepower; 2,350 gallons per minute
 - o Pump #3: 125 horsepower; 1,750 gallons per minute
- 40 valves
- Four meters: two for incoming water from the City of Chicago (located at an off-site location) and two for incoming/outgoing water at the Pumping Station.
- Water treatment system (sodium hypochlorite)
- Two underground storage reservoirs
 - o 2.0 million gallon storage capacity
 - o 0.5 million gallon storage capacity
- Emergency generator: backup power source in the event of a power outage (see CERF).

The following critical and recommended facility improvements should be **completed in FY 2021**:

Repair/Improvement	Estimated Cost	Year
1. Install Reservoir turbine generator as suggested in Baxter and Woodman efficiency study performed 11/2010	\$40,000	FY 2021
Total	\$40,000	

The following prioritized facility improvement is recommended in the **next two to five years**:

Repair/Improvement	Estimated Cost	Year
1. Replace pump #1 and associated piping as suggested in Baxter and Woodman efficiency study performed 11/2010	\$100,000	FY 2022
2. Add VFD to pump #1	\$15,000	FY 2023
Total	\$115,000	

Project Description & Justification

Reservoir Turbine Generator - There is an increasing interest in recapturing energy currently wasted during filling reservoirs by adding turbines or generators to the reservoir fill lines. Such a system cannot generate sufficient energy to run a pump; however, it can be used to power supervisory control system or other low power systems such as chemical feed within the plant. By reducing the electrical energy consumed by indirect pumping operations, the overall kWh/MG is reduced, thereby increasing the apparent electrical efficiency. Many of these systems can be readily inserted into pipe systems prior to the point the fill line enters the reservoir. The typical system requires a minimum of a 30 psi available pressure drop. In as much as the normal minimum pressure reported by the Village Staff is 39 psi, an appropriately selected and sized generator could supply a significant amount of electrical energy. The initial estimate is a generator could produce up to 12 kWh based upon a 38 psi pressure drop and 1,100 gpm (average flow rate based on 1.6 MGD ADD). Future projects that may require funding are the replacement of valves that are submerged in the .5 and 2MG reservoirs. These valves are original to the facility (circa 1920's) and are critical if reservoir maintenance has to be performed.

Project Alternative

There are no alternatives to maintaining the Village's water distribution system as it is the system that provides potable water to the entire community. Deferring these projects would result in emergency repairs that could increase project costs (compared to soliciting bids/proposals).

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
None	None

Water and Sewer Improvements - Public Works

Water Tower Improvements

Water & Sewer



FY 2021	\$10,000	WS
FY 2022	\$0	WS
FY 2023	\$0	WS
FY 2024	\$0	WS
FY 2025	\$4,000	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2020	\$270,000
FY 2019	\$0
FY 2018	\$0
FY 2017	\$0
FY 2016	\$0

Project Description & Justification

Cathodic protection systems are installed in steel water tanks to protect and extend the life of the interior coatings by controlling surface corrosion. It was recommended by the painting contractor that recoated the tower in FY 2020 that the Village reinstall a cathodic protection system one year after the water tower was repainted.

The following critical and recommended facility improvements should be **completed in FY 2021**:

Repair/Improvement	Estimated Cost	Year
1. Reinstall cathodic protection system	\$10,000	FY 2021
Total	\$10,000	

The following prioritized facility improvement is recommended in the **next two to five years**:

Repair/Improvement	Estimated Cost	Year
1. Reinspect reservoir	\$4,000	FY 2025
Total	\$4,000	

Project Alternative

There are essentially no alternatives to these improvements and maintenance projects as the water tower is a critically important part of the Village's water distribution system. Deferring these projects would result in emergency repairs that could increase project costs (compared to soliciting bids/proposals).

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
None	None

Water and Sewer Improvements - Public Works

.5 & 2 MG Underground Reservoir Improvements

Water & Sewer



FY 2021	\$18,000	WS
FY 2022	\$0	WS
FY 2023	\$0	WS
FY 2024	\$0	WS
FY 2025	\$8,000	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2020	\$0
FY 2019	\$0
FY 2018	\$0
FY 2017	\$0
FY 2016	\$0

Project Description & Justification

On August 14, 2018 Dixon Engineering Inc. performed a maintenance inspection on the 500,000 and 2,000,000 gallon underground storage reservoirs owned by the Village of River Forest. The purpose of the inspection was to evaluate the interior piping, surfaces and appurtenances, review safety and health aspects, and make budgetary recommendations for continued maintenance of the reservoir. Inspections are recommended every five years.

The following critical and recommended facility improvement should be **completed in FY 2021:**

Repair/Improvement	Estimated Cost	Year
Abrasive blast clean the wet interior piping and steel appurtenances on both reservoirs to a near-white metal (SSPC-SP10) condition and repaint with a three coat epoxy polyamide system. The estimated cost is \$18,000. Best pricing can be obtained if work is performed with another tank painting project.	\$18,000	FY 2021
Total	\$18,000	

The following prioritized facility improvement is recommended in the **next two to five years:**

Repair/Improvement	Estimated Cost	Year
Reinspect reservoirs (\$4,000/reservoir)	\$8,000	FY 2025
Total	\$8,000	

Project Alternative

There are essentially no alternatives to these improvements and maintenance projects as the water reservoir is a critically important part of the Village's water distribution system. Deferring these projects would result in emergency repairs that could increase project costs (compared to soliciting

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
None	None

Water and Sewer Improvements - Public Works

Water Meter Replacement Program	FY 2021	\$7,500	WS
	FY 2022	\$17,000	WS
	FY 2023	\$11,000	WS
	FY 2024	\$17,000	WS
	FY 2025	\$6,000	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2020	\$22,000	continuation of program to replace all meters over 20 years of age
FY 2019	\$16,000	continuation of program to replace all meters over 20 years of age
FY 2018	\$17,500	continuation of program to replace all meters over 20 years of age
FY 2017	\$16,000	continuation of program to replace all meters over 20 years of age
FY 2016	\$24,000	continuation of program to replace all meters over 20 years of age

Program Description & Justification

The purpose of this program is to improve the metering accuracy of Village-owned commercial and residential water meters. Water Division employees tested meters in the 15 to 20 year age category and found that some did not meet AWWA (American Water Works Association) standards for meter accuracy. Although not a standard, studies recommend that residential water meters be replaced every 15 to 20 years. Water meters can be damaged and deteriorate with age, thus producing inaccurate readings. Inaccurate readings will give misleading information regarding water usage, make leak detection difficult, and result in lost revenue for the system. Funds requested over the spreadsheet total below are for accessories associated with meter replacements (nuts, bolts, gaskets, seals and sealing wire, flanges and meter couplings).

Qty.	Size	Each	Cost
1	0.625	\$ 123	\$ 123
2	0.75	\$ 142	\$ 284
7	1	\$ 175	\$ 1,225
5	1.5	\$ 505	\$ 2,525
2	2	\$ 710	\$ 1,420
17		Meter Cost	\$ 5,577
		Add'l Equip	\$ 1,923
		Total Cost	\$ 7,500

Program Alternative

As the Village's water metering system is critically important as a source of revenue, it is important to plan/budget for the replacement of water meters that have reached or exceeded the end of their useful service life. The primary alternative to this program is to not budget/plan for water meter replacements and respond to metering failures and inaccuracies as they occur.

An alternative to the Village incurring the costs of the new meters is requiring that the building/property owners incur a portion or all of the new meter costs.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
None	None

Water and Sewer Improvements - Public Works

Water Main Replacement Program	FY 2021	\$475,000	WS
	FY 2022	\$650,000	WS
	FY 2023	\$400,000	WS
	FY 2024	\$400,000	WS
	FY 2025	\$400,000	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2020	\$	300,000 (Projected)
FY 2019	\$	318,712
FY 2018	\$	396,000
FY 2017	\$	441,613
FY 2016	\$	17,600

Program Description & Justification

The purpose of this program is to improve the condition of the Village's water mains by replacing aging and deteriorating water system infrastructure. This is accomplished by replacing deteriorating segments of water mains before they break which will necessitate costly repairs and the experience of significant water loss with associated water consumption costs. The Village's water distribution system is a critically important infrastructure system.

The Village has approximately 40 miles of water main. The majority of the water mains are between 50 and 80 years old. On average, there are approximately seven water main breaks per year. It has been proven that as water mains become old and reach the end of their useful lives, performance deteriorates and results in high maintenance costs, loss of hydraulic capacity and water quality, and a significant increase in customer complaints. The AWWA recommends replacing one-percent of the distribution system every year.

Each year, Village Staff conducts an analysis of failing or problematic sections of water main for the purpose of determining the need to replace specific water mains based on history and number of breaks, outdated size, or any other defective condition. This analysis is then reviewed along with all identified needs for improvement based on the water system modeling performed by Strand Associates Engineering in 2018. A typical water main project involves an open trench installation of the new water main pipe and the transfer of all fire hydrants and private water services to the new main before the old main is abandoned. Water main projects are typically followed by resurfacing the roadway.

FY 2021 Recommended Projects

<u>Location</u>	<u>Pipe Length (FT)</u>
Iowa Street/Augusta Street/Thomas Street (Thatcher Avenue to Forest Avenue)	1,500

The proposed water main replacement project will include the installation of approximately 1,500 feet of eight-inch water main on Iowa Street and Thomas Street (from Keystone Avenue to Forest Avenue) and on Augusta Street (from Thatcher Avenue to Keystone Avenue). This region was identified as one in need of an improvement as part of the 2018 modeling of the water distribution system. In the area bordered by Division Street, Park Avenue, Chicago Avenue and Thatcher Avenue, there is currently only a single block with an east/west water main. This creates an area of low pressure, especially when a portion of the network needs to be shut down in this area for maintenance or emergency purposes. The installation of the proposed water mains will create much more flow to the area and ensure better distribution during high-demand periods. Open-trench and directional boring installation methods will be investigated.

The cost estimate for this project is as follows:

- \$400,000 for construction (design and permitting to be performed in-house)
- \$50,000 for construction engineering services

An additional \$25,000 is also being budgeted for miscellaneous lead service replacements throughout the Village based on leak repairs, homeowner partial replacements, etc.

Future Water Main Projects

Staff reviews the modeling report and evaluates the Village's water distribution system and trends in water main breaks on an annual basis to identify and prioritize future projects. Staff has identified the following water system improvement project(s) for possible future fiscal years:

- Install eight-inch water mains on alternating blocks of LeMoyne Boulevard between Park Avenue and Harlem Avenue. Project details have not yet been determined, however, modeling indicates a need for additional flow in this area. Project costs to include construction engineering services and miscellaneous lead service replacements. Estimated project cost: \$650,000

Program Alternative

As the Village's water distribution system is a critically important infrastructure system, it is important to plan/budget for the replacement of water mains that have reached or exceeded the end of their useful service life. The primary alternative to this program is to not budget/plan for water main replacement projects and respond to water main breaks as they occur. These repairs, which are typically conducted on an emergency basis, involve an open-trench that will require heavy street construction, temporary interruption of traffic flow, and costs associated with restoring the street's driving surface.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
None	None

Water and Sewer Improvements - Public Works

Hydrant Replacement Program	FY 2021	\$25,000	WS
	FY 2022	\$25,000	WS
	FY 2023	\$26,000	WS
	FY 2024	\$26,000	WS
	FY 2025	\$26,000	WS

☐ Critical

☒ Recommended

☐ Contingent on Funding

Spending History

FY 2020	\$	-
FY 2019	\$	-
FY 2018	\$	8,758
FY 2017	\$	22,000
FY 2016	\$	23,606

Program Description & Justification

The Village's fire hydrant system is a critically important infrastructure system. The Village owns and operates approximately 446 fire hydrants. The purpose of this program is to maintain all of the Village's fire hydrants in excellent operating condition. The Village's Fire Department conducts two hydrant flushing programs each year. During the Village-wide hydrant flushing events, Fire Department personnel identify hydrants in need of repair and provide a list of those hydrants to the Public Works Department to coordinate and/or make the necessary repairs. Hydrants that are not in operating condition are prioritized for immediate repair.

FY 2021 Recommended Project

The Public Works and Fire Departments have identified hydrants as operational, but "too low" (which is defined as less than 18 inches from the ground to port), which prevents the hydrant wrench from rotating freely around the main/steamer port and slows the time required to connect the fire hose to the hydrant. Hydrants that have a low flow rate due to a small supply line are also identified. Each year Village Staff attempts to replace three of these hydrants to try to eliminate any that do not operate efficiently or provide high flow rates.

Program Alternative

The Village's fire hydrant system is critically important infrastructure and it is important to budget for the replacement of hydrants that have reached or exceeded the end of their useful service lives. The primary alternative to this program is to not budget/plan for hydrant replacement and make more costly emergency repairs.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
None	None

Water and Sewer Improvements - Public Works

Deployable Leak Sensors	FY 2021	\$100,000	WS
Water & Sewer	FY 2022	\$0	WS
	FY 2023	\$0	WS
	FY 2024	\$0	WS
	FY 2025	\$0	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2020	\$	10,000
FY 2019	\$	-

Program Description & Justification

These sensors attach to valves on the water system and “listen” for leaks during the middle of the night while it is quiet. That information is sent through a cellular network to a secure website which can be viewed by Public Works staff. These sensors are also able to communicate with each other if a leak is occurring and correlate the likely location of the leak on the system as well. Leak sensors could be incorporated within an Automatic Metering Infrastructure (AMI) system. However, these stand alone sensors would be used as a stand alone system not tied into water meter infrastructure. In 2018 the Village Board directed the Public Works Department to proceed with the purchase of additional sensors in an attempt to cover the entire water system. This would amount to 100 sensors at a cost of \$100,000 based on an estimate for the types of devices recently tested. The purchase was delayed until FY 2021 due to the availability of new products or technology.

In FY 2020 water division staff purchased ten PermaNet sensors, manufactured by Fluid Conservation Systems. The sensors have been deployed on the water system to search for any leaks that were not noticed because no water has been visible from the surface. The sensors found a leak in the system within the first week and Public Works staff was also able to locate the leak on a water service to a fire hydrant and repair it to prevent any further loss of water. Since the issue of water loss is important due to lost revenue from water leaking out of the system as well as water standard mandates from the Illinois Department of Natural Resources (IDNR), a number of methods are taken to prevent loss as much as possible.

It is important to note that there will always be a certain amount of water lost in an older water system. Although some water loss is unavoidable it is best to take a proactive approach to this issue and the use of deployable leak sensors is the latest tool in that process. Sensors are able to communicate with each other from a distance up to a 500 feet away; therefore it is estimated that 100 sensors would be needed to cover the entire Village system.

Program Alternative

The alternative to this project would be to not purchase these leak sensors and continue to only listen for leaks in the system through contractual leak surveys performed once per year.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$2,000 for data hosting (web portal)	Technical communication

Water and Sewer Improvements - Public Works

Automated Metering Infrastructure (AMI)	FY 2021	\$30,000	WS
Water & Sewer	FY 2022	\$850,000	WS
	FY 2023	\$200,000	WS
	FY 2024	\$0	WS
	FY 2025	\$0	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Program Description & Justification

This is a project to install automated metering infrastructure (AMI) technology in all water customer locations throughout the Village. Water meters will be upgraded with state-of-art equipment that will allow the Village to obtain meter readings without requiring Public Works to perform a "drive by" read, which is the current practice. This project will deliver better customer service by providing accurate bills based on actual consumption that can be seen in real time by providing meter reads on a daily basis. It can also help identify any irregularities in water usage such as leaks being experienced by residents. An enhanced system will be pursued that has customer service capabilities such as leak detection, email alerts, tamper resistance, and online usage reports, which are all desired components of the new AMI system. Currently meter reads are obtained only once per month. Every upgraded water meter will be connected to a small battery-powered device (mxu) that is installed close the meter. Typically, AMI systems will operate by having the mxu device read the meter several times each day and send a brief, low-powered radio signal to a nearby collector. Collectors then transmit all meter reads to the Village, thereby eliminating the need for manual or "drive by" meter readings. The use of leak sensors can also be incorporated into an AMI system in order to identify any leaks in the Village's water system.

This project will require upgrading over 2,000 of the Village's 3,180 existing water meters to new meters that have the ability to provide digital readings. It will also require new mxu devices for all meters, radio read collector infrastructure and software capable of interpreting the data for Public Works/Water billing staff and water customers. Since these remote reads are collected by radio signal there will be the need to install various antenna(s) throughout the Village to collect reads of all water customers. The approximate cost of the new meters needed is \$430,000 and with new mxu devices at an additional approximate cost of \$420,000. The remaining collector radio read infrastructure and software approximate cost is \$200,000. The need for initial project management in FY 2021 is \$30,000.

Program Alternative

The alternative to this project would be to not purchase an AMI system and continue to obtain meter reads by the once per month "drive by" method of collection.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
Software for data hosting	Technical communication

Glossary

Accrual:	A basis of accounting in which revenues are recognized in the accounting period they are earned and become measurable. Expenditures are recognized in the period that they are incurred, if measurable.
Advanced Life Support (ALS):	A level of emergency care provided by the River Forest Fire Department. Fire fighter/paramedics are trained to use intravenous therapy, drug therapy, intubation and defibrillation.
Appropriation:	A legislative authorization for expenditures for specific purposes within a specific time frame.
Assessed Value:	The value placed on real and other property as a basis for levying taxes.
Balanced Budget:	A balanced budget means that recurring revenues equal recurring operating expenses. One-time capital expenditures normally are funded from the Capital Equipment Replacement Fund or the General Fund Reserve and are not factored into whether or not the budget is balanced. Nor should one-time revenues, such as a TIF surplus distribution, be used to cover ongoing operating expenditures.
Budget:	A description of the spending and general financial plans that focus on the accomplishment of specific goals and objectives established by the Village Board over a specified time period.
Budget Reserve:	A portion of a fund that is restricted for a specific purpose and not available for appropriation.
Capital Assets:	Land, improvements to land, building, building improvements, vehicles, machinery, equipment, infrastructure and other assets that are used in operations and have initial useful lives extending beyond a single reporting period.
Capital Equipment Replacement Fund (CERF):	A capital projects fund where departments set aside funds each year for the eventual replacement of existing equipment, and to avoid significant fluctuations in the operating budget from one year to the next.
Capital Improvements/ Capital Outlay:	Projects or products that are long-term assets. These expenditures generally have estimated useful lives of two years or longer and typically are in excess of \$10,000.

Glossary

Capital Improvement Fund (CIF):	A fund used to account for infrastructure improvements including alleys, commuter parking lots and streets.
Capital Improvement Program (CIP):	A five-year projection of the Village's capital improvement needs. The program also includes the source of funding for each particular project. The first year of the program represents the current fiscal year capital budget.
Cash-basis:	A type of accounting in which revenue and expenditure transactions are recognized only when cash is increased or decreased.
Charges for Services:	User charges for services provided by the Village to those specifically benefiting from those services.
Communications Device:	The use of the budget as a means to communicate the process for preparing, reviewing, and adopting the budget for the coming fiscal year including summary information, an overview of significant budgetary issues, trends, and resource choices.
Computer Aided Design (CAD):	A software program that assists in the design of infrastructure improvements.
Congestion Mitigation And Air Quality (CMAQ):	The CMAQ program is one source of funds for Transportation Control Measures (TCM) employed for the purposes of reducing congestion and improving air quality.
Contractual Services:	Items of expenditure from services the Village received primarily from an outside company. Utilities, rent, travel, and advertising are examples of contractual services.
Debt Service:	The payment of principal and interest on borrowed funds. The Village has debt service for general obligation bonds.
Department:	A major administrative division of the Village with overall management responsibility for an operation or a group of related operations within a functional area. A department may have more than one program and may be accounted for in more than one fund.
Depreciation:	The allocation of the cost of a fixed asset over the asset's useful life. Through this process the entire cost of the asset, less the salvage value, is ultimately charged off as an expense. This method of cost allocation can be used in proprietary funds.

Glossary

Division:	A component of the budget dedicated to a particular purpose in order to identify the costs related to that purpose.
Encumbrances:	Commitments related to unperformed contracts for goods or services. These are not legal liabilities of the Village but represent a reservation of funds.
Emerald Ash Borer (EAB):	The EAB is a destructive, small, metallic-green beetle native to Asia that only attacks ash trees.
Enterprise Fund:	A fund used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful for sound financial administration. The Water and Sewer Fund is an example of a Village enterprise fund.
Environmental Protection Agency (EPA):	Federal regulatory agency that provides for the protection of the environment.
Enterprise Resource Planning (ERP):	Computer software that integrates internal and external management information across the entire organization, including finance/accounting, building permits, customer contacts, utility billing, etc.
Financial Plan:	The use of the budget as a means to summarize the Village's finances including revenues and other financing sources, and of expenditures and other financing uses for the prior year actual, the estimated current year actual, and the proposed budget year.
Fiscal Year (FY):	A time period for which the Village's finances are recorded and maintained. The Village's fiscal year begins May 1 and ends April 30.
Fund:	Fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances that are segregated for the purpose of carrying on specific activities or attaining certain objectives.
Fund Balance:	Difference between assets and liabilities reported in a governmental fund.

Glossary

Generally Accepted
Accounting Principles
(GAAP):

The standards used for financial report preparation, as determined by the Governmental Accounting Standards Board (GASB), so that the Village's financial statements may be fairly compared to prior reports and to the reports of other governmental entities.

General Fund:

The major fund in most governmental units, the general fund accounts for all activities not accounted for in other funds. Most tax funded functions are accounted for in the General Fund.

Geographic Information
System (GIS):

A software program that is a collection of people, data, procedures and systems that enable data to be stored and maintained geographically.

Government Finance
Officers Associations
(GFOA):

An association that aims to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices.

Governmental
Accounting Standards
Board (GASB):

An independent board that establishes standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities.

Governmental Funds:

Fund generally used to account for tax-supported funds.

Illinois Environmental
Protection Agency
(IEPA):

State regulatory agency that provides for the protection of the environment.

Illinois Green
Infrastructure Grant
Program (IGIG):

State grant to implement green infrastructure best management practices to control stormwater runoff for water quality protection.

Illinois Municipal
Retirement Fund
(IMRF):

State mandated pension fund for all full-time and eligible part-time Village employees, except sworn fire and police employees.

Illinois Transportation
Enhancement Program
(ITEP):

ITEP provides funding for community based projects that expand travel choices and enhance the transportation experience. Project sponsors receive up to 80% for eligible projects, funded by the Federal Government and awarded through the State of Illinois.

Glossary

Insurance Services Office (ISO):	A non-profit organization that assesses a Fire Department's ability to provide fire services to a community.
Information Technology:	A term used to broadly define computer operations and the processing of automated information in the Village organization.
Intergovernmental Personnel Benefit Cooperative(IPBC):	An intergovernmental health insurance cooperative comprised of a number of local governments and agencies established to provide and administer employee health and dental insurance to eligible employees of the member agencies.
Intergovernmental Risk Management Agency (IRMA):	A public entity risk pool comprised of seventy-two public entities in northeastern Illinois that have joined together to manage and fund their property/casualty/workers' compensation claims through a comprehensive risk management program.
Joint Utility Locating Information for Excavators (JULIE):	The Village uses this service to make arrangements for the prompt locating of all Village utilities in areas scheduled for construction work.
Levy:	To impose taxes for the support of government activities.
Long-term Debt:	Financial obligation with maturity of more than one year after the date of issuance.
Metropolitan Water Reclamation District of Greater Chicago (MWRD):	The agency that stores and treats sanitary sewage waste for the City of Chicago and 128 suburban communities, including River Forest.
Modified Accrual:	A basis of accounting in which revenues are recognized in the period they become available and measurable. Expenditures are recorded when the related fund liability has been incurred or the invoice is received.
Motor Fuel Tax (MFT): Mutual Aid Box Alarm System (MABAS):	Revenue allocated by the state to municipalities for funding street improvements. The mutual aid box alarm system (MABAS) was established to provide a swift, standardized and effective method of mutual aid assistance for extra alarm fires and mass casualty incidents. The MABAS system is divided into over 20 Divisions from the communities along I-53 and the Northwest Tollway corridor.

Glossary

Net Position:	The difference between assets and deferred outflows and liabilities and deferred inflows as reported in the Government-wide Financial Statement of the Comprehensive Annual Financial Report.
Non-Home Rule:	A non-home rule unit of local government, pursuant to the Illinois State Constitution , may exercise only those powers and perform those functions as identified by the State. Non-Home Rule communities are limited in the power to regulate for the protection of the public health, safety, morals and welfare; to license; to tax and to incur debt.
National Pollutant Discharge Elimination System (NPDES):	Permit program that controls water pollution by regulating point sources that discharge pollutants into waters of the United States.
Northern Illinois Police Alarm System (NIPAS):	A cooperative agreement among over 100 area law enforcement agencies to address emergency law enforcement needs which exceed the capabilities of any single member agency.
Operations Guide:	The use of the budget as a means to describe the operations, activities, services and functions carried out by the Village's organizational units.
Operating Expenditures:	Expenditures that generally recur annually and are expected to continue in the future unless service levels are impacted.
Operating Revenues:	Revenues that recur annually with reasonable stability. By Village policy, operating revenues should exceed operating expenditures on an annual basis.
Policy Document:	The use of the budget as a means to translate policy into specific programs and activities. The budget reflects the Village's commitment to certain entity-wide non-financial goals, even though the ultimate achievement of those goals may be beyond the period covered by the budget.
Proprietary Fund:	Funds that focus on the determination of operating income, changes in net assets, financial position and cash flows. There are two different types of proprietary funds: enterprise and internal service activities.
Self-Contained Breathing Apparatus (SCBA):	Personal protective equipment worn to protect individuals from exposure to environments hazardous to the respiratory system.

Glossary

Special Revenue Fund:	A fund used to account for revenues legally earmarked for a particular purpose.
Standard & Poor's Rating Service:	An independent agency that analyzes the financial credit ratings of organizations. The ratings are based on debt issuance that carry a three letter coding. The Village possesses an AAA rating.
Strategic Planning:	The process of determining the Village's goals and then identifying the best approach for achieving those goals.
Street Improvement Program (SIP):	A program for the general maintenance of streets in the Village.
Supervisory Control And Data Acquisition (SCADA):	Computer system that assists in the operation of the water purification and distribution process.
Tax Extension:	The total amount of taxes applied to properties within a taxing district as a result of a tax levy. Extensions in Illinois are increased by a loss factor to ensure that each taxing body receives the full amount of its levy after recognition that a small amount of taxes will not be paid.
Tax Increment Financing (TIF) District:	A legal entity created by local resolution to promote improvements, jobs, etc. The taxes generated from the assessed value "increment" above the base year are used to finance the costs of the improvements which generate the increased assessed valuation.
Tax Levy:	An ordinance that directs the County Clerk to assess a tax proportionally against all properties located within a taxing district for the purpose of raising a specific amount of tax for taxing district.
Telecommunications Tax:	A tax on the gross sale of telecommunications services by telecommunications providers.
Transfers:	Movements of resources between two Funds. For River Forest, transfers regularly occur from the General Fund and Water and Sewer Fund into the Capital Equipment Replacement Fund.
Unrestricted Net Assets:	Net assets not invested in capital assets, net of related debt, that are accessible for the general use of the fund.
West Central Municipal Conference (WCMC):	A council of government comprised of municipalities and townships in the northwest suburbs. The WCMC provides legislative lobbying and information services, joint purchasing programs and other programs of joint interest to its members.