



VILLAGE OF RIVER FOREST, ILLINOIS



Annual Budget Fiscal Year 2019

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

**VILLAGE OF RIVER FOREST, ILLINOIS
ANNUAL OPERATING BUDGET
FISCAL YEAR 2019**

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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, 2017. 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, 2017

Christopher P. Morill

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 2019 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 a 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 2019 objectives tied to the Village Board goals, FY 2018 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 2019 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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March 23, 2018

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 2019 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.

As we reflect on FY 2018, we look back on the goals and Village initiatives that were accomplished. There was a continued effort to strengthen our economic development activities. This was accomplished in several different ways. First, the Village purchased the Lutheran Children and Family Services (LCFS) property in the Madison Street Tax Increment Financing (TIF) District. This was a strategic purchase made by the Village to control future development possibilities in that area. The Village approved a residential condominium project at Bonnie Brae and Thomas. This project will consist of fifteen high-end residential units with plans to break ground later this year. The Village issued a request for qualifications and proposals for the site at the southeast corner of Lake Street and Park Avenue and is currently working with two finalists who are engaged with the private property owner and developing their visions from concepts to proposals for that site. Developers have submitted an application for planned development for the Lake and Lathrop site, which they now control, with plans for a public hearing later this year. 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. These projects will all 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 is in the process of consideration of a TIF District for the North Avenue corridor which we expect to be taken up by the Village Board of Trustees for final action in late summer 2018.



Madison Street

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 upon which everything we do is built.

Each year we respond to the challenges (financial and otherwise) presented by the State of Illinois. Last summer, legislators approved a budget that gave municipalities some certainty as to their annual revenues. Unfortunately, there were some unfriendly items in that budget including a 10% reduction in our income tax receipts (albeit after the state income tax was raised) and a new 2% administrative fee added to our non-home rule sales tax which reduces our net proceeds. While the State did not establish a property-tax freeze for local units of government, it

also did not provide any other types of relief or considerations. It remains unclear whether a budget will be adopted this year in the midst of a gubernatorial election campaign in November. Stay tuned. Our next biggest challenge continues to be our increasing contributions to our local public safety pension funds. The normal revenue growth in the Village's General Fund has been redirected towards these police and firefighter pension obligations. This includes increases to items such as property tax, sales tax and other General Fund revenues. 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 2019 by recommending

- An increase to ambulance fees to keep pace with market trends;
- Reallocating more commuter parking lot revenue to the General Fund to operating costs as opposed to the Capital Improvement Fund;
- Maintaining existing funding for street maintenance and relying on Motor Fuel Tax to pay for some of those expenses.

These changes allow for the Village to meet our obligations to fund the day-to-day operations. After backing out our one-time transfers and expenditures from the budget, the General Fund will see a slight decrease from the FY 2018 Budget in spending for next year in spite of further revenue allocations to public safety pensions. The Village will need to undertake additional work and seek out revenue enhancements in FY 2020 if it wishes to maintain the existing level of services.



Overall, the Village's General Fund continues to demonstrate signs of stability despite the fact that the Consumer Price Index (CPI) for property tax increases have been low and we have **doubled** our public safety pension contributions since FY 2014. We continue to show signs of modest growth in our General Fund revenue. The opening of Fresh Thyme helps in this area. 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 2019, the completion of the comprehensive plan and the loans to the North Avenue TIF District are being funded with reserves. General Fund reserves are above our minimum required threshold of 25% of subsequent year expenditures and it is prudent to utilize these reserves for non-recurring expenditures. The alternative would be to enhance 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 2019.

Process for Development of the FY 2019 Budget

The FY 2019 Budget was developed by the Village's Management Team consisting of the Village's four department heads, the Assistant Village Administrator, Management Analyst and myself. The Finance Director and the Assistant Village Administrator lead this process. In December 2017, the Village Board met and conducted its annual goal setting session for the upcoming fiscal year. The Village Board identified a series of goals for FY 2019 that centered around three guiding principles: strong 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 2019 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 2019 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 2019 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.

- Sales tax revenue increase significantly in FY 2018. A new grocery store, Fresh Thyme Farmers Market opened on North Avenue in June of 2017. The FY 2019 Budget anticipates another increase reflected a full year of revenue from this source. Non-home rule sales tax revenues also increase but not as significantly because this tax is not applied on food.
- Income tax revenues are expected to decrease in FY 2018 due to the State of Illinois's temporary 10% reduction in revenues beginning in July 2017 through June 2018 in an effort to balance their budget. The amount budgeted in FY 2019 provides for an increase over FY 2018 projected amounts based on the Illinois Municipal League estimate and assumes the 10% reduction ends. Use tax continues to increase in large part because of the additional revenue generated through the taxing of Internet sales, including purchases made on Amazon.com.
- Overall utility tax revenues are about the same in FY 2018. This revenue source is very weather dependent. Gas revenues have been higher due to colder winter temperatures however electric revenues are down. FY 2019 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). Increases have been budgeted at 5.0% across the board for insurance. We anticipate increases for our HMO to be around 1.5% and 5% for the PPO plans. Dental premiums are expected to increase approximately 6%. Many retirees eligible for Medicare have been moved to the fully insured Benistar supplement plan as opposed to our self-insured plan, which reduces our subsidy contribution. The Village's participation in the IPBC as well as the Intergovernmental Risk Management Agency (IRMA) are great examples of long standing collaboration efforts with other municipalities to manage health and liability insurance.

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

	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Revenues	\$ 30,255,920	\$ 29,830,551	\$ 29,932,558	\$ 29,386,863
Expenditures	\$ 27,720,835	\$ 31,619,239	\$ 30,672,328	\$ 29,874,922
Excess (Deficiency) of Revenues over (under) Expenditures	\$ 2,535,085	\$ (1,788,688)	\$ (739,770)	\$ (488,059)

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.

General Fund

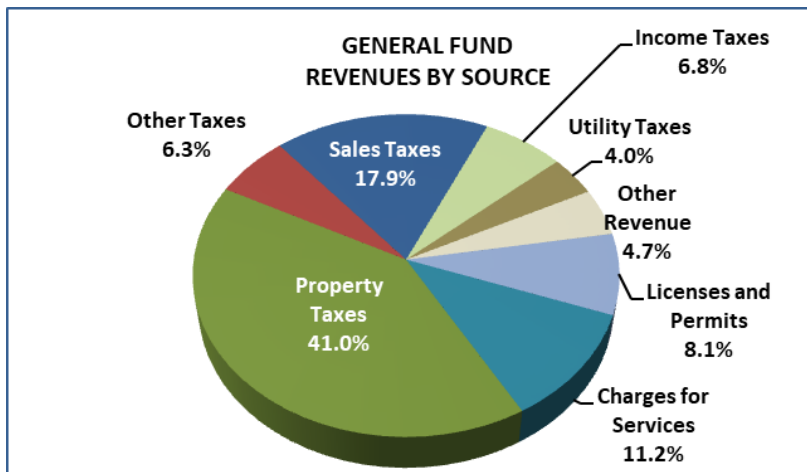
The Village's General Fund is the main operating fund for the Village and includes Administration, Building, Police, Fire and Public Works. The Boards and Commissions, E911 and Legal costs are also paid from the General Fund. The Village's General Fund operating budget, as presented, is balanced for FY 2019. Non-recurring expenditures, including a \$50,000 Transfer to the North Avenue TIF Fund and \$156,500 for the Comprehensive Plan, are to be funded with reserves.

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

	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Operating Revenues				
Property Taxes	\$6,287,691	\$ 6,281,777	\$6,213,109	\$6,411,182
State Sales Tax	1,727,402	1,907,716	1,889,673	1,917,570
Non-Home Rule Sales Tax	824,652	876,001	874,591	885,137
Income Tax (LGDF)	1,056,031	1,128,372	999,894	1,070,278
Other Revenues	6,289,812	5,508,855	5,332,537	5,371,570
Total Revenues	16,185,588	15,702,721	15,309,804	15,655,737
Expenditures				
Salaries and Benefits	10,712,956	11,291,150	10,976,401	11,457,222
Contractual Services	3,766,834	3,690,245	3,519,723	3,551,030
Commodities	327,971	377,212	342,247	379,875
Transfers	446,250	1,466,033	1,466,033	474,171
Total Expenditures	15,254,011	16,824,640	16,304,404	15,862,298
Total Revenues over Expenditures	\$ 931,577	\$(1,121,919)	\$ (994,600)	\$ (206,561)
Nonrecurring Expenditures and Transfers	25,000	1,125,000	1,125,000	206,500
Total Operating Revenues over Recurring Expenditures	\$ 956,577	\$ 3,081	\$ 130,400	\$ (61)

General Fund Revenues

General Fund revenues are down \$46,984 or 0.3%, from the previous year's budget. The major General Fund revenue sources are property, sales, and income taxes. These revenues make up approximately 65.7% of the overall revenue in the General Fund.



Property, sales and use tax revenues are all higher. FY 2019 income tax revenues are lower based on the Illinois Municipal League estimate. FY 2018 projected income tax revenues include the 10% reduction in income tax revenues by the State of Illinois beginning in July 2017 in an effort to balance their budget. The FY 2018 Budget did not anticipate this decrease. The FY 2019 budgeted amount assumes the 10% reduction in May and June of 2018.

Revenues also include a \$170,700 reduction due to the elimination of emergency 911 telephone fees. These fees are now paid directly to the West Suburban Consolidated Dispatch Center (WSCDC) that handles the Village's public safety calls for service. The expenditure for WSCDC services have also been reduced in FY 2019.

Refuse revenues are higher due to an approved 2.75% increase on May 1, 2018 and because the FY 2018 budgeted amount was slightly higher than projected actual revenues. 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 2019 total property tax revenues of \$6,411,182 are \$129,405 or 2.1% higher than the prior year budget primarily because of the 2.1% increase in the 2017 Property Tax Levy due to the December 2015 to December 2016 increase in the Consumer Price Index (CPI).

Sales Taxes

State sales tax revenues are expected to increase from the FY 2018 budget amount due to inflationary increases plus a full year of revenue from Fresh Thyme Farmers Market that opened in June of 2017. Sales tax revenues have been up since that time. Fresh Thyme filled a space formerly occupied by a Dominick's Grocery Store. Non-home rule sales tax revenues are expected to increase but not as substantially. This 1% Non-Home Rule Tax is not applicable to food and drug purchases so it has not seen as significant of an increase from the new grocery store.



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 are currently no vacancies in the center. Rally House opened during FY 2017 in a space previously occupied by a clothing store.

Income Tax

Income tax revenue from the Local Government Distributive Fund (LGDF) is distributed based on population. FY 2018 income tax receipts were lower than anticipated due to a 10% reduction in this revenue by the State of Illinois. The reduction is for the State's Fiscal Year 2018 which goes from July 2017 through June 2018. The FY 2019 Budget assumes this temporary adjustment does not continue. The FY 2019 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 in the Village is expected to drive building, plumbing and electrical permit revenues higher. A new revenue source, West Suburban Consolidated Dispatch Center (WSCDC) Rental Income in the amount of \$48,000 was included in the FY 2018 Budget. WSCDC provides emergency 911 services to the Villages of River Forest, Elmwood Park, Oak Park, Park Ridge and Forest Park and occupies part of the second floor of the Village Hall. Ambulance fees are being raised to reach about the 75th percentile of fees charged based on a survey of comparable communities. The new fees depend on the level of service and are listed in the Fee Schedule in the Exhibits Section of this document.



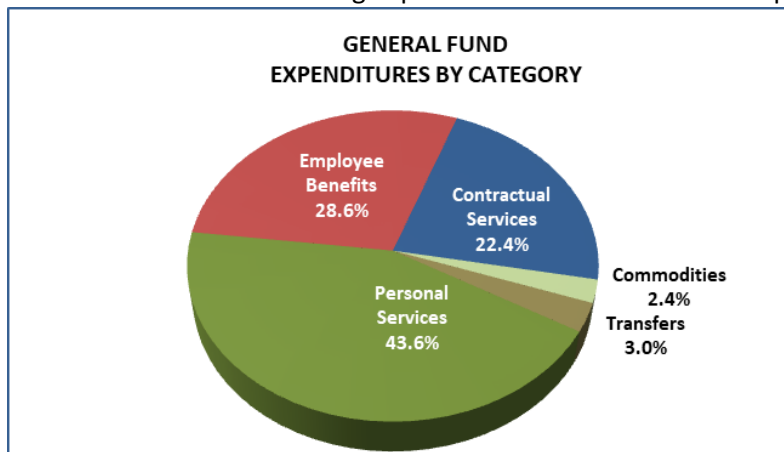
General Fund Expenditures

Excluding one-time expenditures, General Fund expenditures have decreased approximately \$43,000 from last year's budget. As the following table illustrates, 72.2% of the General Fund budget is attributed to Salaries and Benefits.

Employee salary and benefit costs make up 72.2% of General Fund expenditures and are up 1.47%. The primary factor to this increase is higher public safety pension contributions as well contractual salaries. 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 recommends no changes to staffing. This will be the first full year of realizing savings from the elimination of the Deputy Fire Chief position. A cost of living wage adjustment of 2.5% is proposed for non-union employees.

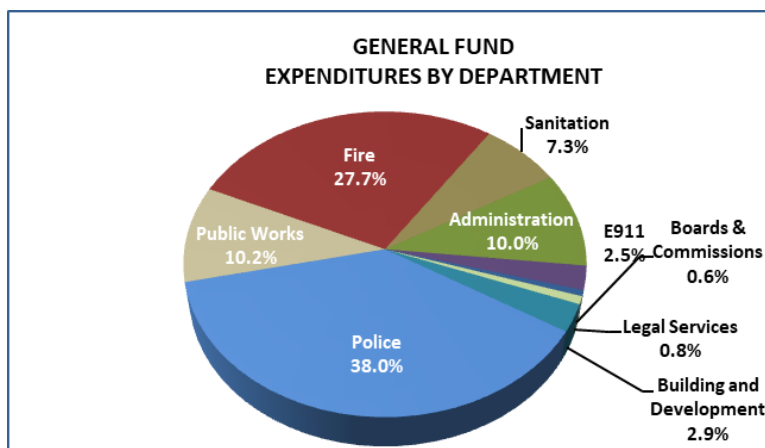


As the graph below demonstrates, core Police, Fire and Public Works services account for 75.9% of the Village's General Fund expenditures. Following is a discussion of major initiatives in the General Fund Departments.

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 \$100,000 has been budgeted to implement various recommendations of the Comprehensive Plan. This will be funded with General Fund reserves.
- Northern Illinois Benchmarking Cooperative - \$6,000
- VEBA, Flex, COBRA Administration - \$9,000



Boards & Commissions Budget

New this year to the budget is the creation of a dedicated fund for Boards & Commissions. 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 will fall under their own sub-account (15) in Administration. The main expense for this fiscal year is the completion of the consulting work for the Comprehensive Plan.

Police and Fire

The Police and Fire Department's budgets are relatively status quo, with the exception of increases to the pension contributions, salaries and other benefits. The police pension contribution will increase an additional 2.0%, or \$28,534 while the fire pension contribution will increase 12%, or \$139,550. These increases are recommended by our actuarial consultant.

Public Works

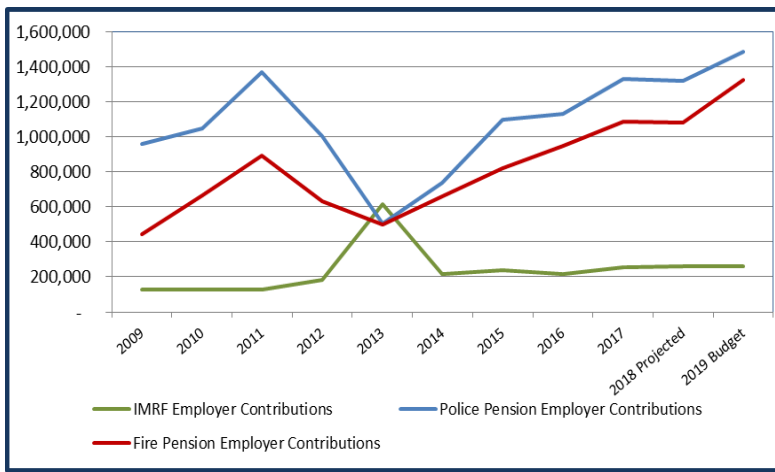
The Public Works budget will increase slightly in FY 2019 by 1.1% primarily due to salary and benefit increases. Contractual Services and Commodities budgets are relatively flat in order to balance this year's budget. Street

maintenance has decreased significantly as a portion of that work will now be paid out of the Motor Fuel Tax Fund.

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 2009. 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 Pension Funding Policies for the Police and Firefighter Pension Funds. Based on these discussions some adjustments to the policies for each fund are recommended. The FY 2019 Budget assumes both funds will be 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 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 2019	Estimated FY 2020	Estimated FY 2021	Estimated FY 2022	Estimated FY 2023
Levy Year	2018	2019	2020	2021	2022
Police Pension Fund	\$1,483,000	\$1,511,000	\$1,547,000	\$1,556,000	\$1,576,000
Fire Pension Fund	\$1,324,000	\$1,394,000	\$1,454,000	\$1,470,000	\$1,486,000

The combined increase in the employer contributions is 6.4% in the FY 2019 Budget from the FY 2018 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 will be funded out of MFT.

Debt Service Fund

The Village's Debt Service Fund accounts for the accumulation of resources to pay bond principal and interest on the General Obligation Limited Tax Bonds, series 2018 that were issued to fund street improvements in FY 2018. The Village's bond rating was raised from AA+ to AAA by Standard & Poor's in August of 2014 due to the Village's very strong financial performance, good financial management and policies, budgetary flexibility, strong reserves and low debt burden.

Capital Projects Funds

The **Capital Equipment Replacement Fund** accumulates monies for vehicle and equipment replacement and building improvements. In FY 2019, funds are appropriated for two police department vehicles, a fire administrative vehicle, cargo van and Vac-Con sewer truck for the Public Works Department. The replacement of the SCBA Air Compressor and a brush chipper and a new pole mounted radar device and fire department alerting system are also budgeted. Details on each piece of equipment to be replaced in FY 2019 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 2019 Budget includes monies for Village Hall and the public works garage, alley and traffic signal improvements, parkway pockets and information technology. 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 revenues are expected to begin in FY 2019. The **TIF – North Avenue Fund** is being used for preliminary expenditures associated with the possible creation of another Tax Increment Financing District on North Avenue. The **Infrastructure Improvement Bond Fund** is funded by proceeds from the 2018 General Obligation Limited Tax Bonds and will be used for street improvements.



North Avenue

Water and Sewer Fund

In FY 2016 the Village hired an engineering firm to review its water and sewer rates. The 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). The NSMP created separate storm and sanitary sewer systems on the north side of the Village. The firm also reviewed water consumption and planned water and sewer rate increases and determined that the planned rate increases through FY 2020 were sufficient to cover future operating and capital costs.

Phase 1 of the NSMP project included the installation of a large diameter storm sewer and the utilization of the previous combined sewer lines for the sanitary sewer system. Phase II of the project proposes the installation of storm sewers on all streets north of Greenfield Avenue from Park to Harlem Avenue. Construction costs for Phase II are currently estimated at \$6.6 million. The rate study also provided alternatives for funding Phase II should the Village determine that it is necessary to proceed with the improvements.

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 1.83% on June 1, 2017 and has announced another increase of 1.54% effective June 1, 2018.

Water consumption has been higher than anticipated in FY 2018 due to drier spring and summer weather. Projected revenues exceed the budgeted amount because of this. The FY 2019 budget anticipates average weather conditions and consumption. A 2.51% increase in the combined water and sewer rate is included to fund higher operating and capital costs and the June 1, 2018 increase in the cost of water charged by the City of Chicago.

Water and Sewer Fund
Statement of Revenues over Expenditures

	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Operating Revenues				
Water Sales	\$ 3,026,568	\$ 3,110,766	\$ 3,252,817	\$ 3,296,587
Sewer Sales	2,012,890	2,058,549	2,136,611	2,161,431
Other Revenue	95,142	65,494	70,249	78,624
Total Revenues	5,134,600	5,234,809	5,459,677	5,536,642
Expenses				
Operating Expenses	3,432,888	4,596,961	4,549,843	4,701,155
Depreciation	352,484	340,332	352,484	355,000
Total Operating Expenses	3,785,372	4,937,293	4,902,327	5,056,155
Operating Revenues over Operating Expenditures including Depreciation	1,349,228	297,516	557,350	480,487
Capital Expenses	(767,943)	(828,500)	(757,555)	(720,000)
Total Revenues over Total Expenditures excluding Depreciation	\$ 933,769	\$ (190,652)	\$ 152,279	\$ 115,487

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 2019 Budget also includes \$12,000 for the inspection of both underground reservoirs and the elevated storage tank. Additional expense highlights include:

- \$400,000 for a water main replacement on Chicago Avenue between Thatcher and the Canadian National railroad bridge.
- \$175,000 for sewer lining, manhole lining and necessary sewer point repairs identified through ongoing sewer television

Police and Firefighter's Pension Funds

FY 2019 employer contributions to the pension funds are based on what is expected to be levied with the Village's 2018 property tax levy during the fiscal year. As previously discussed, the amount of employer contributions is based on new Pension Funding Policies that will be used to calculate the actuarial required contribution.

Capital Improvement Plan

For the FY 2019 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 five sources:

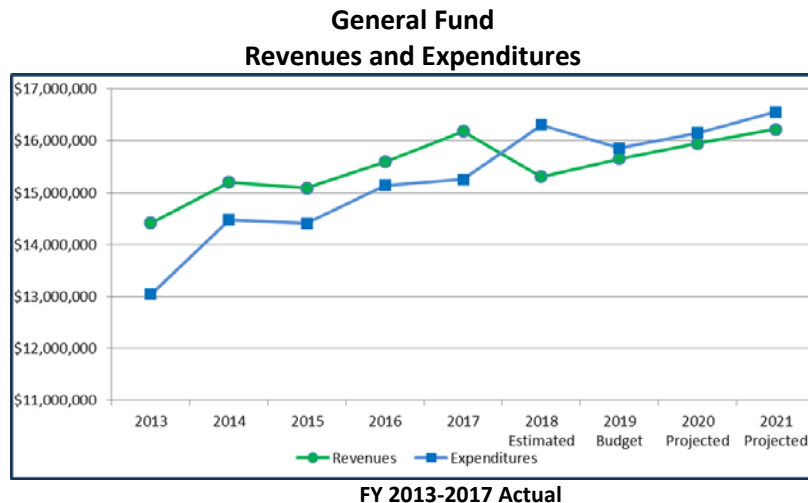
- General Fund
- Motor Fuel Tax Fund
- Capital Equipment Replacement Fund (CERF)
- Water and Sewer Fund
- Capital Improvement Fund (CIF)
- Infrastructure Improvement Bond Fund (IIBF)

The CIP was previously reviewed and endorsed by the Village Board in January 2018. The CIP includes several yearly routine items such as police, fire and public works vehicles and equipment, sewer improvements and street maintenance. The FY 2019 budget also includes the following major capital items:

- Village Hall second floor improvements - \$90,740
- Improvements to the Public Works Garage - \$120,000
- Replacement of vehicles including:
 - Two new police squad cars - \$85,983
 - A fire administration vehicle - \$26,000
 - Water division cargo van - \$63,000
 - Sewer Truck - \$382,000
- Street Improvement Program -\$450,000
 - Street resurfacing on Monroe and Jackson from Division to Augusta, on Thomas from Lathrop to Monroe, on Franklin from Central to Lake, on Ashland from Lake to Oak, on William from Chicago to Oak and on Quick from Bonnie Brae to Harlem
- Alley Improvements - \$950,000
 - Thomas Street Alley 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 a narrative about the Village's 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 \$205,917 in FY 2020, while FY 2021 projects a deficit of \$330,196. 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 2018 estimated expenditures include \$1,125,000 of one-time expenditures including a \$1,000,000 transfer to the Madison Street TIF Fund that was used to purchase property in the district. Those funds will be paid back to the General Fund as incremental property tax revenues are available. In Fiscal Year 2019, \$206,500 in nonrecurring expenditures including \$156,500 for the comprehensive plan (consultant and implementation) and a \$50,000 transfer to the North Avenue TIF Fund.

Conclusion

As this letter concludes, this was usually the appropriate time to reinforce the negative effects our finances and organization felt from the State's inability to pass a budget. As the reader knows, a State budget was passed in 2017 despite some of the negative revenue effects on our budget including a loss in income tax and a new 2% administrative fee assessed for the "onerous" responsibility of the State to remit our sales tax back to us. It will be interesting to see what transpires later this year as the State attempts to pass a budget for a record setting second straight year in a row.

In addition to Springfield, it will be interesting to see what unfolds from any effects of the changes in the new federal tax law. There is now a \$10,000 cap on the amount that can be deducted for State and Local Taxes including income and property taxes. While this does not have a direct effect on our budget, it could have an effect on Illinois and River Forest. It is important to continue to monitor this situation as it unfolds – particularly next spring when the 2018 income tax forms are filed. Hopefully the economy continues its strong gains for this next period, but we should also be mindful and cautious of what lies ahead and that market corrections are always a possibility.

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 six 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 in most cases have remained fairly flat. Outside of the property tax increase provided by PTELL, an increase to ambulance fees is the only other significant revenue enhancement recommendation for this year. 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 ahead 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. 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. I offer 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 Joan Rock and Assistant Village Administrator Lisa Scheiner for leading our budget process. Joan has been a consistent and exceptional department head during her time with the Village. Much of financial work completed in the budget is the direct result of Joan's dedication to the organization. Lisa provides leadership and direction on a significant portion of the budget as well making sure that deadlines and tasks are met. The two make a fantastic team and ensure that the budget process and document are properly managed. I appreciate all of their work and effort in ensuring this award-winning budget is compiled in a thorough and timely fashion. Special thanks the rest of the budget team including Assistant Finance Director Cheryl Scott who spends countless hours reviewing and refining

the document, Management Analyst Jonathan Pape who assists with any item in a moment's notice, Administrative Assistant Joan Espana who led the graphic design refresh this year and my Executive Assistant Dawn Haney who helps bring everything altogether in the end. 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 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 long horizontal stroke at the end.

Eric Palm
Village Administrator

Introduction

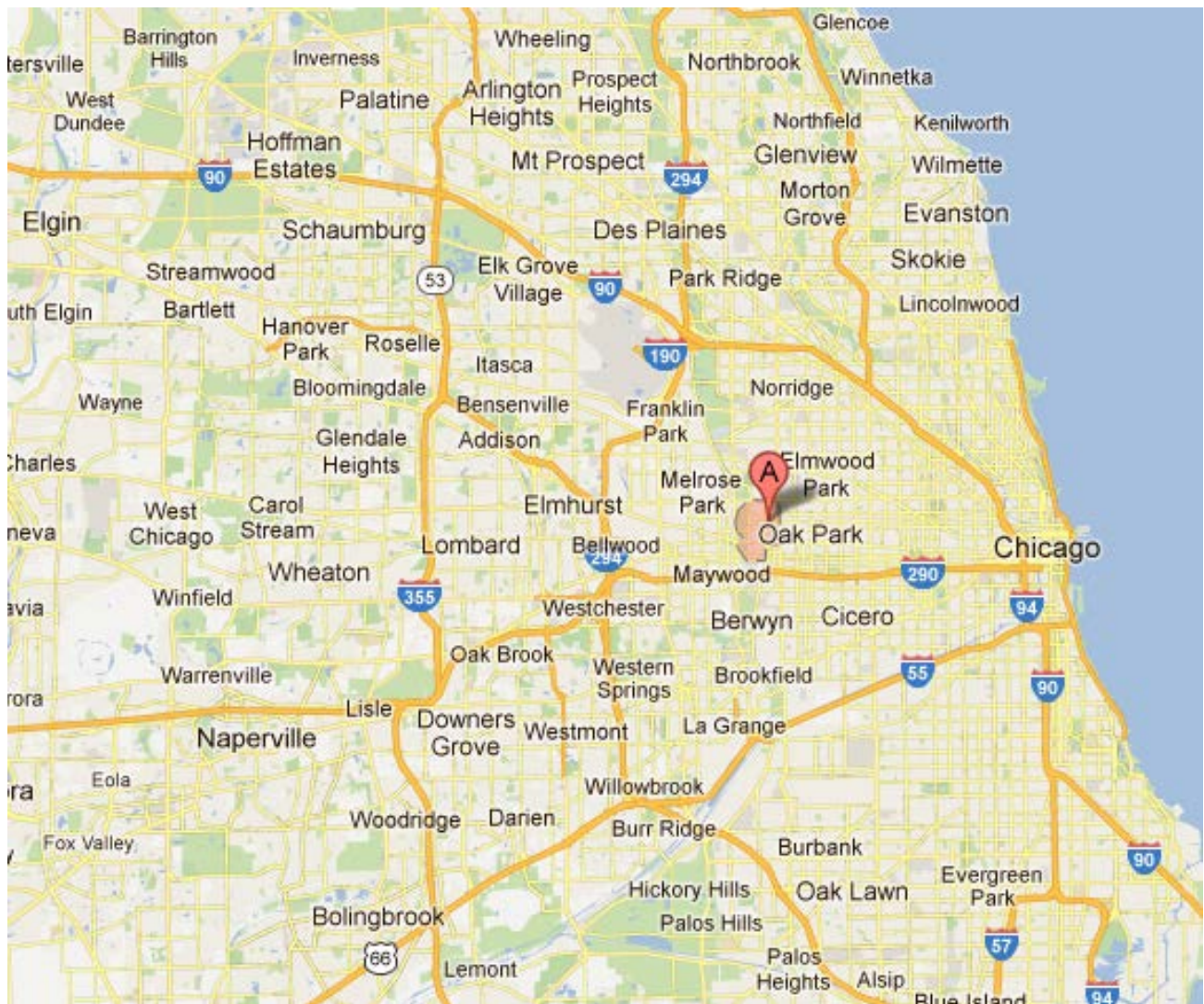
This section contains the Village Board's strategic goals which set the vision for the Budget document as well as a description of the Village, the budget process, fund structure, and detailed financial policies.

Location of River Forest

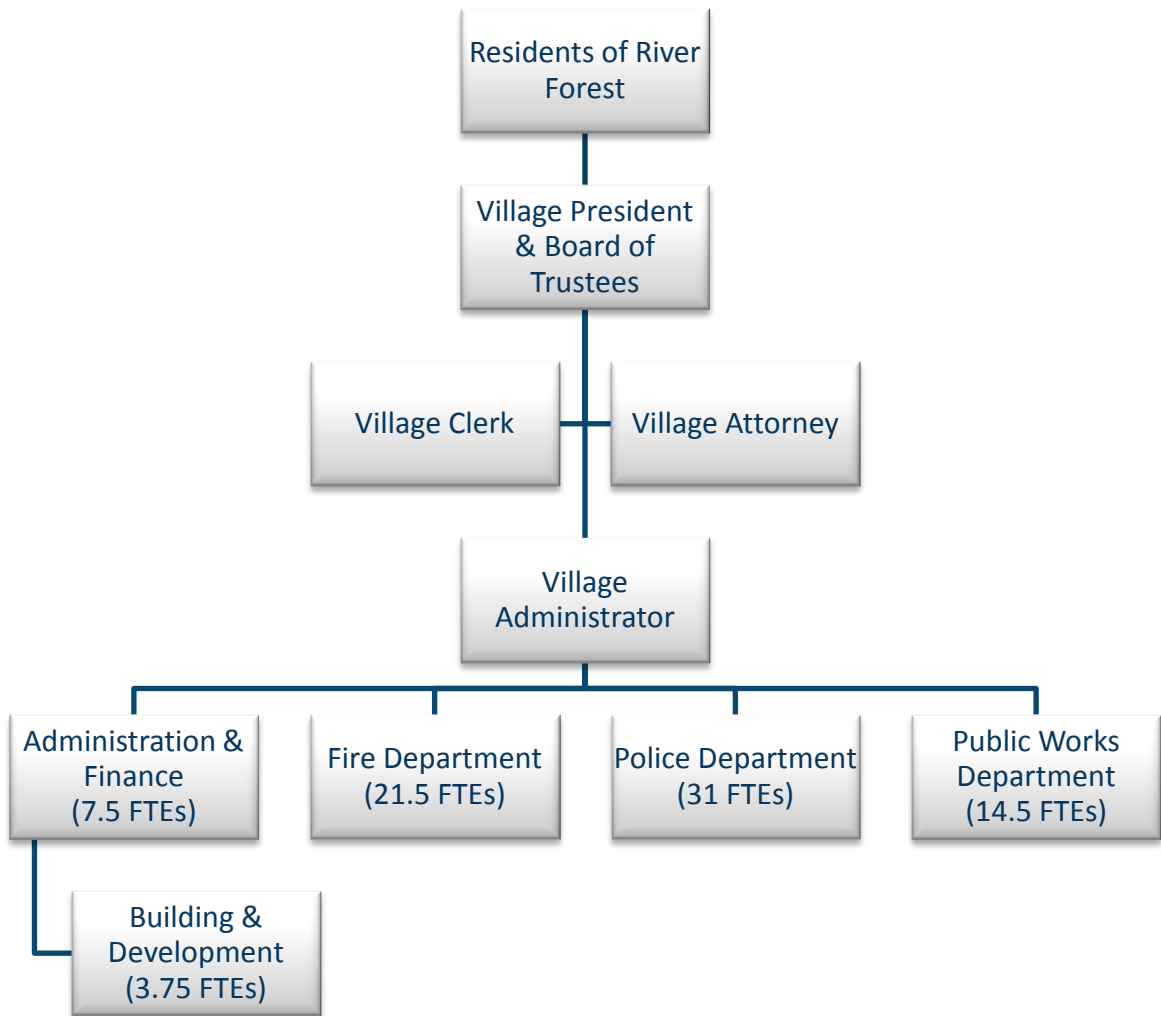
River Forest is located in Cook County, Illinois, approximately 10 miles west of downtown Chicago.

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

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

- Support training and professional development opportunities for public safety employees
- Continue investment in technology advancements including upgrade and expansion of camera systems
- Work with Schools to provide safe walking/biking opportunities for schools including completing Safe Routes to School Plan
- Develop strategies for relocation, training, and advanced technology of our emergency communication center

Economic Development

- Finish consideration of planned development application and work with developer to commence development project at Lake and Lathrop, Harlem and Chicago and the Avalon development
- Select a preferred developer for the Lake and Park redevelopment project and negotiate terms of redevelopment agreement
- Complete implementation of the North Avenue Tax Increment Financing District
- In conjunction with the comprehensive plans, begin discussions to create strategies for the Madison and North Tax Increment Financing Districts

Communication & Collaboration

- Develop and promote a culture of communication integrated into the operations of the Village
- Work with Collaboration Committee to complete community calendar
- Continue to utilize social media to promote and educate residents regarding Village matters
 - Work to create more helpful information for customers
 - Utilize videos to provide tutorials on Village items and promote businesses in River Forest
 - Utilize our new social media channel to improve communication with residents
- Formulate a strategy on what “smart city” means to River Forest
- Bring a strategy forward on developing a new community center for all taxing bodies.

Enhancing Property Values through Improvements to Quality of Life

- Complete new comprehensive plan for the Village and identify first steps for implementation
 - Examine parking issues throughout River Forest including commuter parking and parking options around Universities
 - Work to improve beautification of entryways and streetscaping
- Educate residents regarding lead service lines on private property
- Complete the Village Hall upgrades to better serve our residents

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	11,172
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>
2008	131	15,479,689
2009	196	20,998,543
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

Water and Sewer

Population Served	11,172
100 Cubic Feet of Water Pumped FY 2017	595,487
100 Cubic Feet of Water Billed FY 2017	490,337
Average Daily Pumpage (mgd)	1.21
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	3,140
Number of Fire Hydrants	440

Water, Sewer and Refuse Rates

Water	\$ 6.45	Per 100 cubic feet
Sewer	\$ 4.30	Per 100 cubic feet of water used
Refuse- Base Service	\$55.02	Bi-Monthly
Refuse- Special Service	\$81.58	Bi-Monthly

Community Profile

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	\$0.30- \$0.61	Per therm of electricity used

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

Village Board Goal Setting Session

December 11, 2017: The Village Board held a Committee of the Whole meeting to review their long-term strategic plan and set short-term goals for the Village and to identify priorities. During this planning process the Village Board identified four central themes and developed short-term goals related to these themes: Public Safety, Economic Development, Communication & Collaboration and Quality of Life.

Five-Year Capital Improvement Plan

October - December, 2017: 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 22, 2018.

Budget Kickoff

December 19, 2017: 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 22, 2018: 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

January 31 - February 14, 2018: 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 Process

Budget Presentation & Public Hearing

April 9, 2018: 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.

Adoption of the Budget Ordinance

April 23, 2018: 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

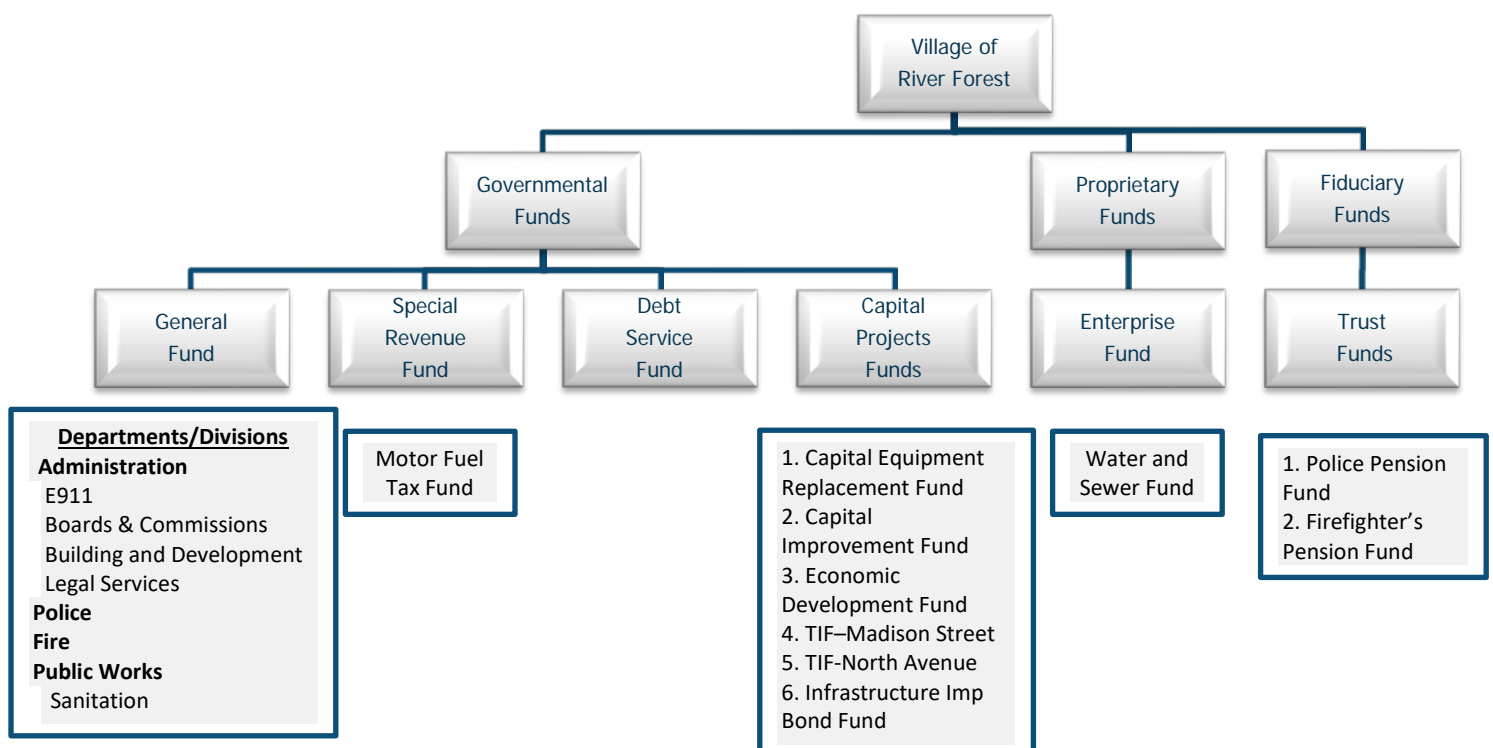
Proprietary Fund

- 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 2018. In prior years the fund accounted for the 2005 General Obligation Bonds that were used to finance library building improvements and the 2016 Bonds that were used to pay down a bank loan used for sewer improvements. Both of these bond issues were paid off in FY 2018. 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. The Village plans to create the North Avenue TIF during FY 2018. The **Infrastructure Improvement Bond Fund (35)** was established in FY 2018 to account for the proceeds of the General Obligation Limited Tax Bonds, Series 2018. 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.

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. Beginning in FY 2017 the TIF-Madison Street Fund is reported as a separate fund 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

	2018 Budget	2019 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	\$100	No Change
Landscaper and Snow Removal Contractor	\$150	\$150	No Change
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

	2018 Budget	2019 Budget	Change
Service Charges:			
Solid Waste Bi-Monthly Collection- Base Service	\$55.02	\$56.54	+\$1.52
Solid Waste Bi-Monthly Collection- Unlimited	\$81.58	\$83.84	+\$2.26
Composting	\$18.72	\$19.86	+\$1.14
Solid Waste Tags	\$2.85	\$2.95	+\$0.10
Ambulance Transport Fee- Resident	BLS \$600/ALS I \$950/ALS II \$1,200 + \$20/mile	BLS \$900/ALS I \$1,150/ ALS II \$1,350 + \$20/mile	By Type
Ambulance Transport Fee- Non-Resident	BLS \$750/ALS I \$1,100/ ALS II \$1,500 + \$22/mile	BLS \$1,150/ALS I \$1,350/ ALS II \$1,550 + \$22/mile	By Type
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	\$2.50	\$2.50	No Change
Permits:			
Commuter Parking (Monthly)	\$35	\$35	No Change
Building Permit- Single-Family	2% of Project Cost + \$100 base fee	2% of Project Cost + \$100 base fee	No Change
Building Permit- All Other	2.35% of Project Cost + \$100 base fee	2.35% of Project Cost + \$100 base fee	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

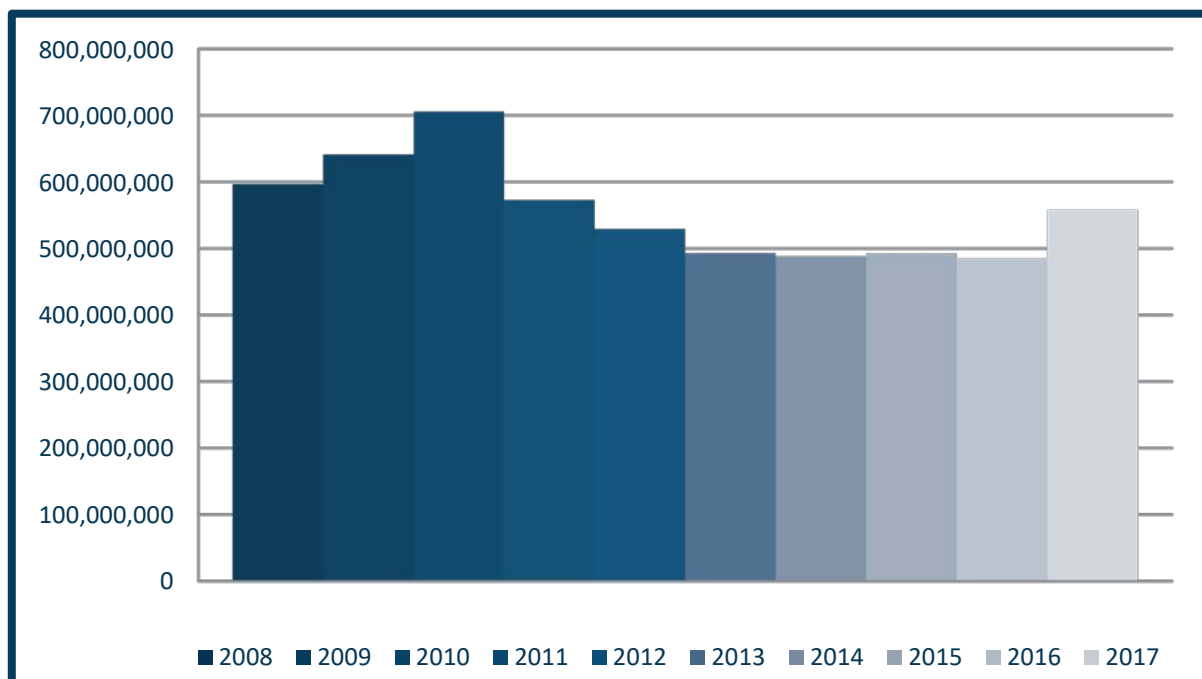
Fee Schedule

	2018 Budget	2019 Budget	Change
Permits Con't:			
Parkway Opening	\$100	\$100	No Change
Lawn Sprinkling System	\$115	\$115	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	\$450	\$450	No Change
Certificate of Occupancy	\$50	\$50	No Change
Temporary Certificate of Occupancy	\$40	\$40	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
Reinspection Fee	\$75	\$75	No Change
Other:			
Impounded Dogs	\$30 + Cost	\$30 + Cost	No Change
Water & Sewer Fees:			
Water Rate	\$6.45/100 cubic feet	\$6.63/100 cubic feet	+\$0.18
Sewer Rate	\$4.30/100 cubic feet	\$4.39/100 cubic feet	+\$0.09
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	2014 Extended	2015 Extended	2016 Extended	2017 Estimated
General Fund	\$ 4,246,560	\$ 4,094,848	\$ 3,930,803	\$ 3,944,749
Police Pension	\$ 1,083,251	\$ 1,196,095	\$ 1,318,847	\$ 1,454,466
Fire Pension	\$ 884,314	\$ 982,488	\$ 1,079,723	\$ 1,184,450
Total Corporate Levy	\$ 6,214,125	\$ 6,273,431	\$ 6,329,373	\$ 6,583,665
Bond and Interest Levy	\$ 227,752	\$ 259,672	\$ 259,670	\$ 266,263
River Forest Library	\$ 1,201,442	\$ 1,212,558	\$ 1,223,187	\$ 1,271,893
Total Levy	\$ 7,643,319	\$ 7,745,661	\$ 7,812,230	\$ 8,121,821
Property Tax Rate	\$1.565	\$1.647	\$1.609	\$1.448

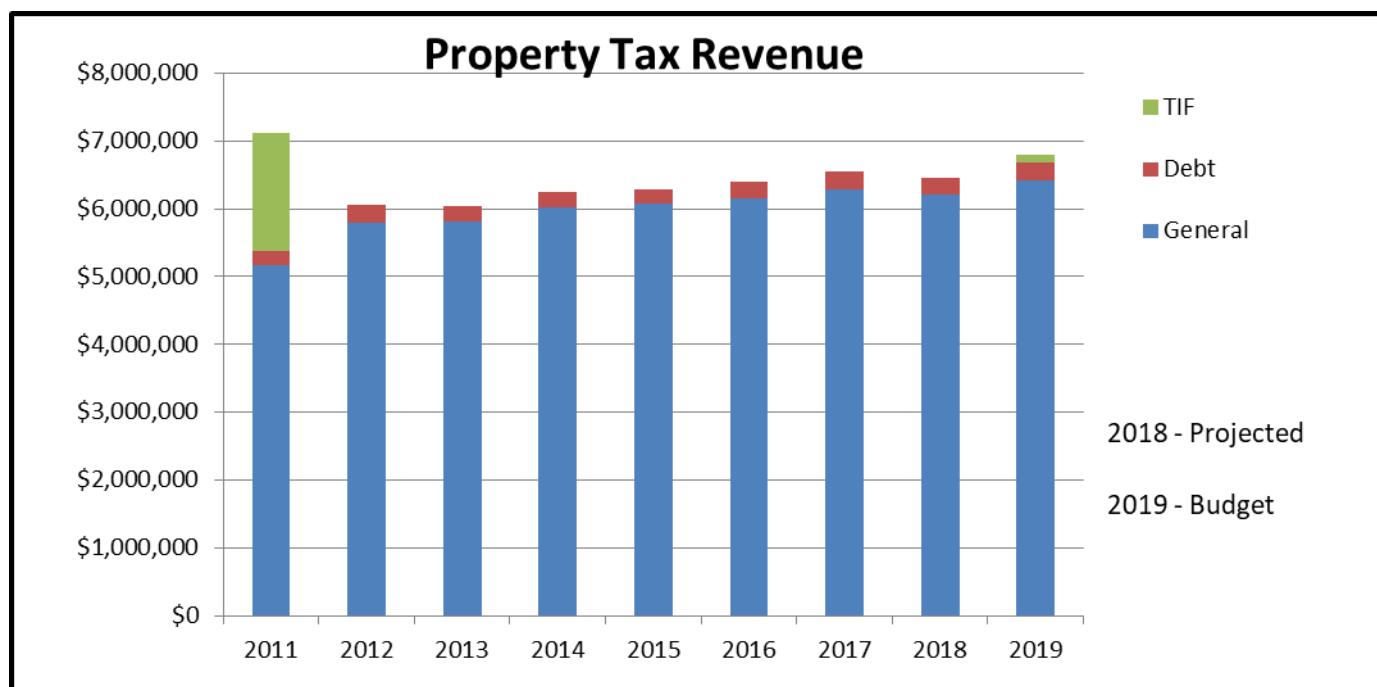
Equalized Assessed Valuations



2008-2016: Actual 2017: Estimated

The Village's 2017 Equalized Assessed Value (EAV) is conservatively estimated to increase 15% because 2017 is a reassessment year for the Village and property values are higher. Property is reassessed every three years and the last reassessment was in 2014. 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

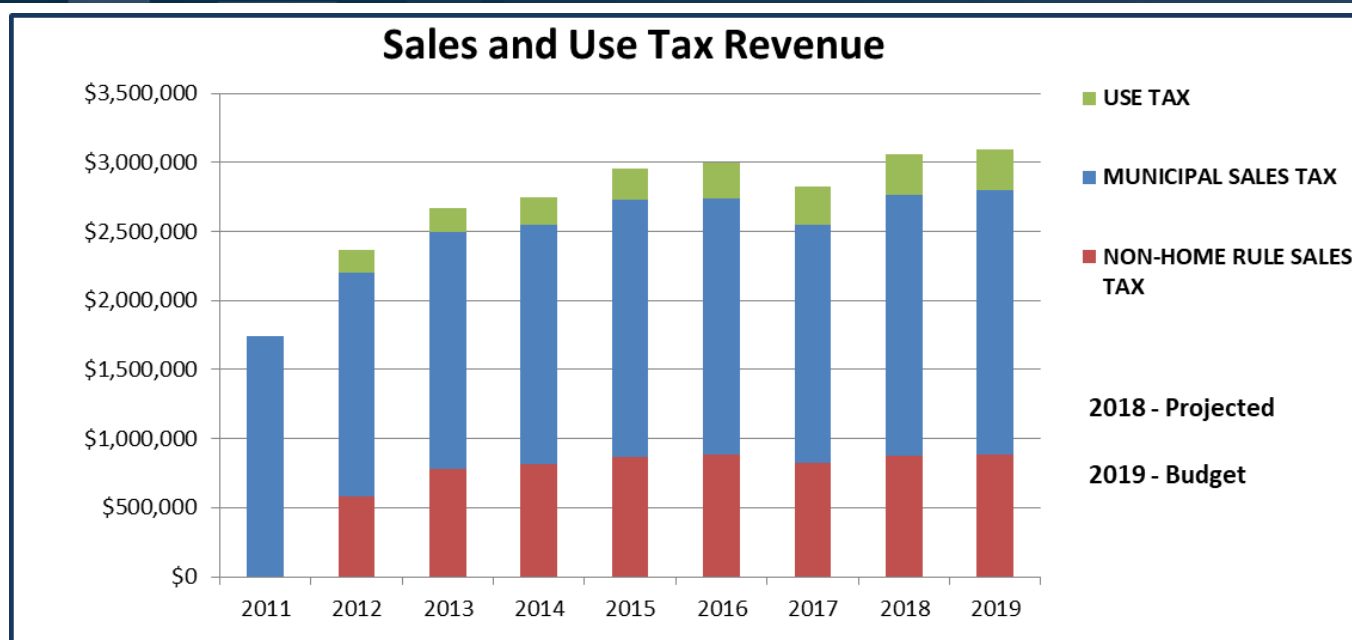
YEAR	GENERAL	DEBT	TIF
2011 Actual	\$5,166,565	\$200,522	\$1,746,313
2012 Actual	\$5,785,313	\$281,030	-
2013 Actual	\$5,802,422	\$241,127	-
2014 Actual	\$6,017,575	\$234,713	-
2015 Actual	\$6,067,286	\$221,687	-
2016 Actual	\$6,155,884	\$240,702	-
2017 Actual	\$6,287,691	\$259,674	-
2018 Projected	\$6,213,109	\$249,944	-
2019 Budget	\$6,411,182	\$261,336	\$119,037

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 2019, General Fund property tax revenues are expected to increase 2.1% over the projected amount due to the 2.1% increase in the December 2015 to December 2016 CPI. The Debt Service Levy includes principal and interest payments on the 2018 General Obligation (GO) Limited Tax Bonds issued during FY 2018. The 2018 Property Tax Levy will be included in FY 2020 revenues and will reflect the December 2016 to December 2017 increase in the CPI which is again 2.1%. Future levies will also be based on the annual increase in the CPI per PTELL.

Trends & Projections



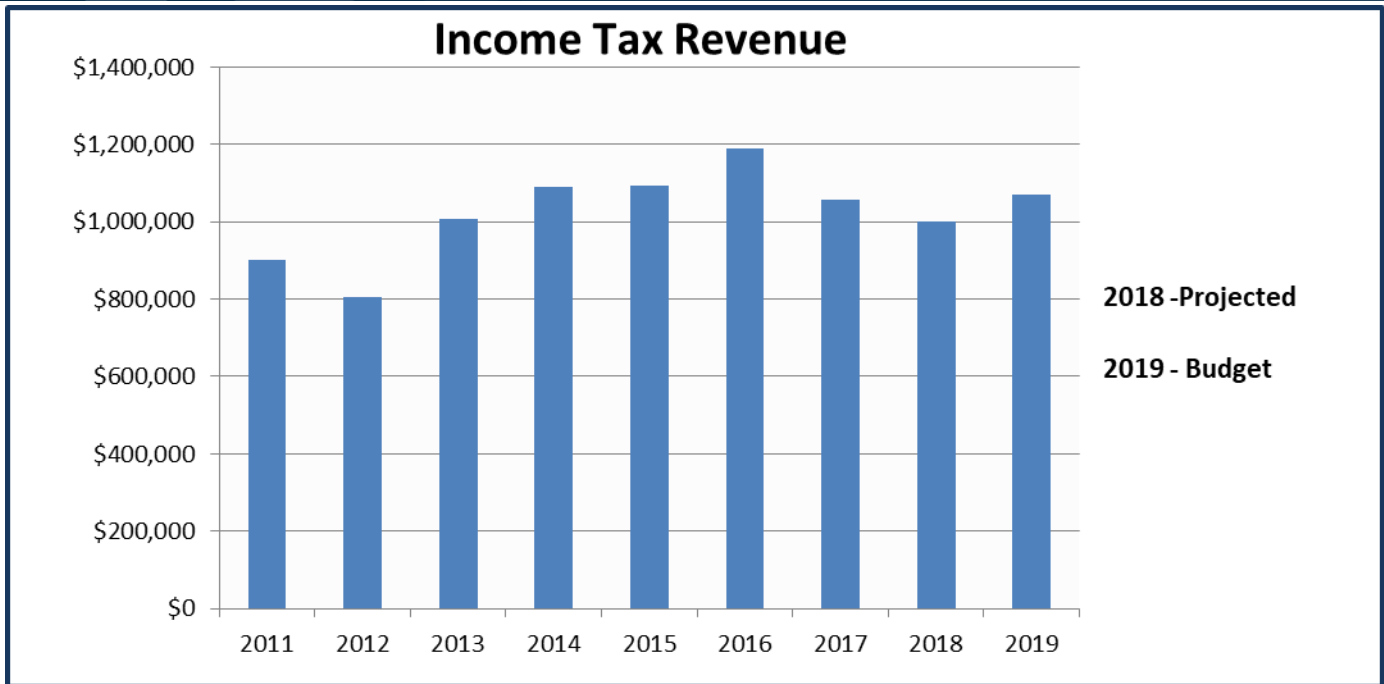
Sales and Use Tax

YEAR	NON-HOME RULE SALES TAX	MUNICIPAL SALES TAX	USE TAX
2011 Actual		\$1,744,366	
2012 Actual	\$582,803	\$1,616,998	\$163,056
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 Projected	\$874,591	\$1,889,673	\$294,680
2019 Budget	\$885,137	\$1,917,570	\$293,824

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 at the end of FY 2017. A new retail sports apparel store opened in the town center during FY 2017 and a Fresh Thyme Farmers Market filled a vacant grocery store space on North Avenue in FY 2018. FY 2019 budgeted revenues include an inflationary increase plus anticipate sales from a full year of sales from the new grocery store. The Village will continue to explore economic development opportunities to increase this revenue source.

Trends & Projections



State Income Tax

YEAR	INCOME TAX
2011 Actual	\$900,398
2012 Actual	\$806,181
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 Projected	\$999,894
2019 Budget	\$1,070,278

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%
2017-2018	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 State FY 2018 the distributions to local governments were reduced by ten percent.

Revenues declined in FY 2012 partly due to the decrease in the Village's population from 11,635 to 11,172 based on the 2010 census and also due to economic conditions. An improvement in the economy and labor market resulted in an increase in the revenue beginning in Fiscal Year 2013. 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 2018 projected amount includes the temporary 10% reduction in revenues. The FY 2019 budgeted amount anticipates an increase assuming 100% of the local allocation is distributed. In future years this revenue is expected to increase slightly.

Trends & Projections



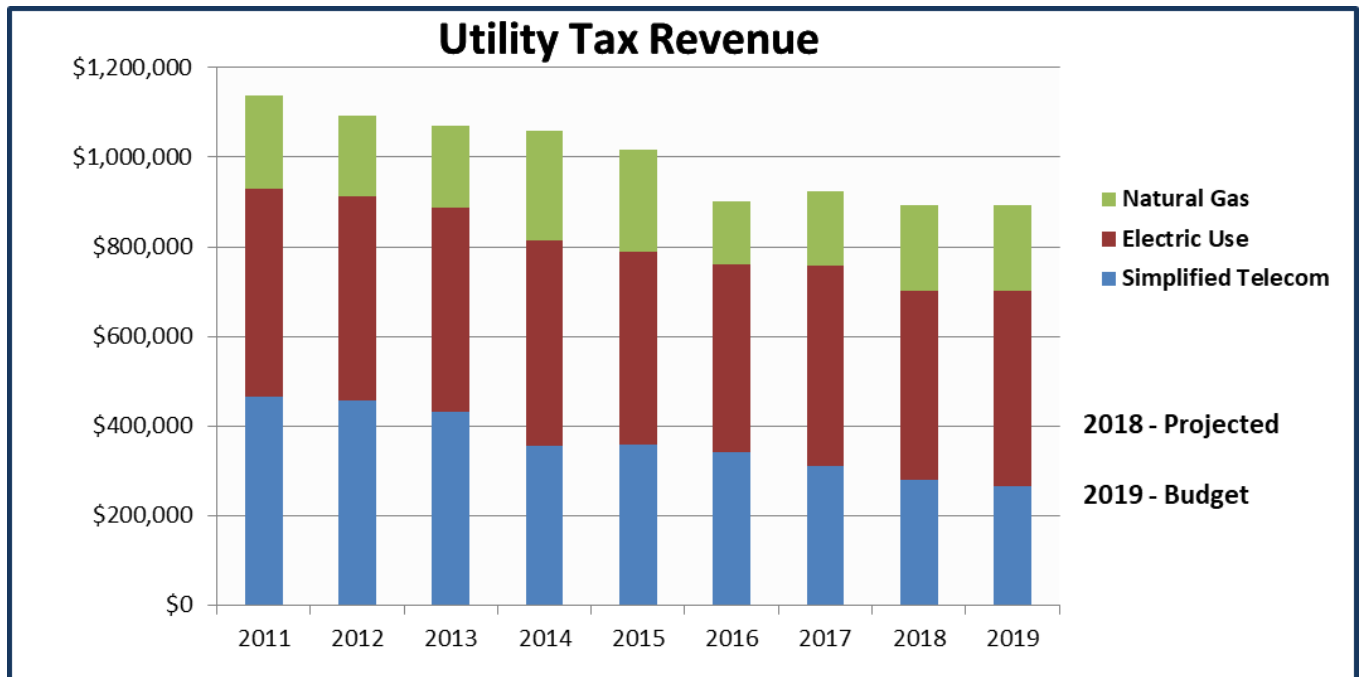
Real Estate Transfer Tax

YEAR	REAL ESTATE TRANSFER TAX
2011 Actual	\$55,782
2012 Actual	\$62,334
2013 Actual	\$88,594
2014 Actual	\$127,103
2015 Actual	\$99,996
2016 Actual	\$110,084
2017 Actual	\$131,836
2018 Projected	\$136,279
2019 Budget	\$122,630

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 2019 the budgeted amount assumes a slight decline in activity. A general increase is expected in this revenue source as home values rise.

Trends & Projections

Utility Taxes



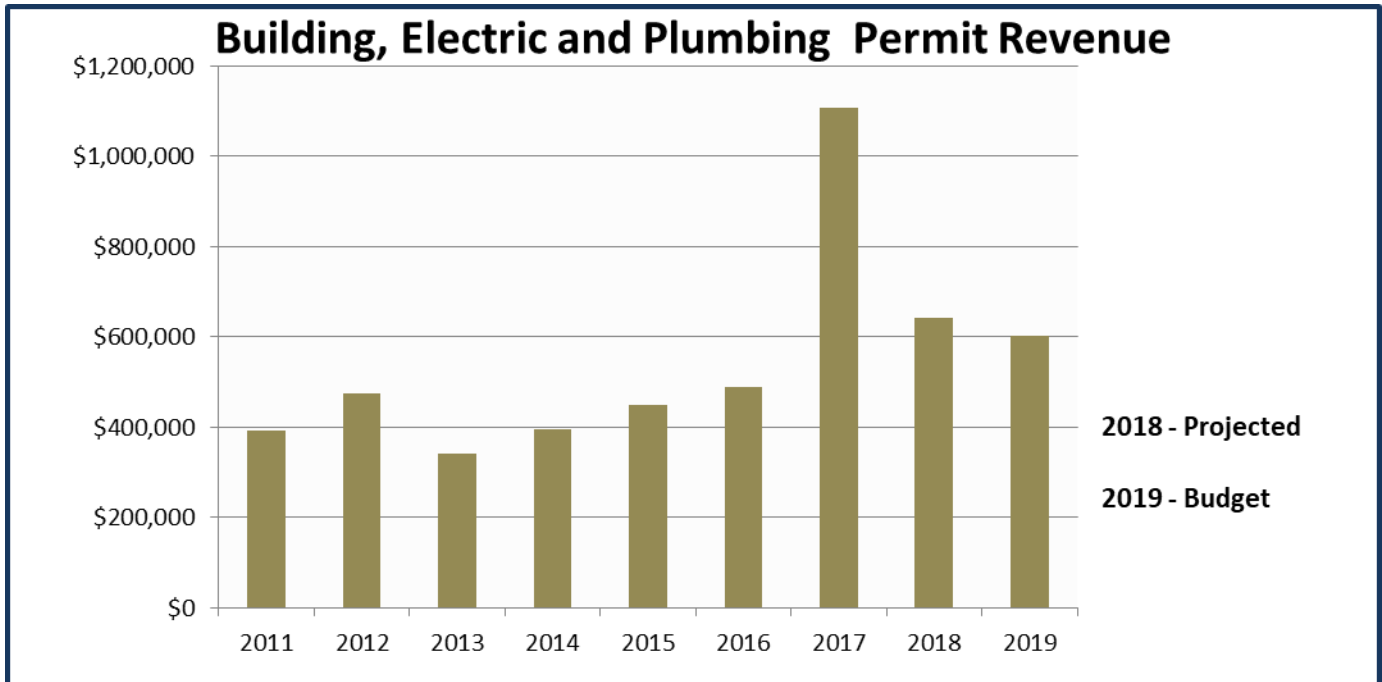
YEAR	ELECTRIC USE	NATURAL GAS	TELECOM
2011 Actual	\$463,666	\$208,075	\$465,157
2012 Actual	\$454,716	\$178,709	\$458,241
2013 Actual	\$457,422	\$180,999	\$430,716
2014 Actual	\$458,072	\$245,036	\$354,715
2015 Actual	\$432,000	\$225,968	\$357,535
2016 Actual	\$419,329	\$139,689	\$342,467
2017 Actual	\$447,592	\$166,930	\$309,679
2018 Projected	\$421,309	\$190,000	\$280,684
2019 Budget	\$435,660	\$190,000	\$266,650

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. In Fiscal Years 2012, 2016 and 2017 the Village experienced mild winter weather. Higher natural gas revenue was realized Fiscal Year 2014 and 2015 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 2019 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 is experiencing another decline in FY 2018. We are expecting further reductions in the revenue in FY 2019 and in future years.

Trends & Projections

Building, Electric and Plumbing Permits



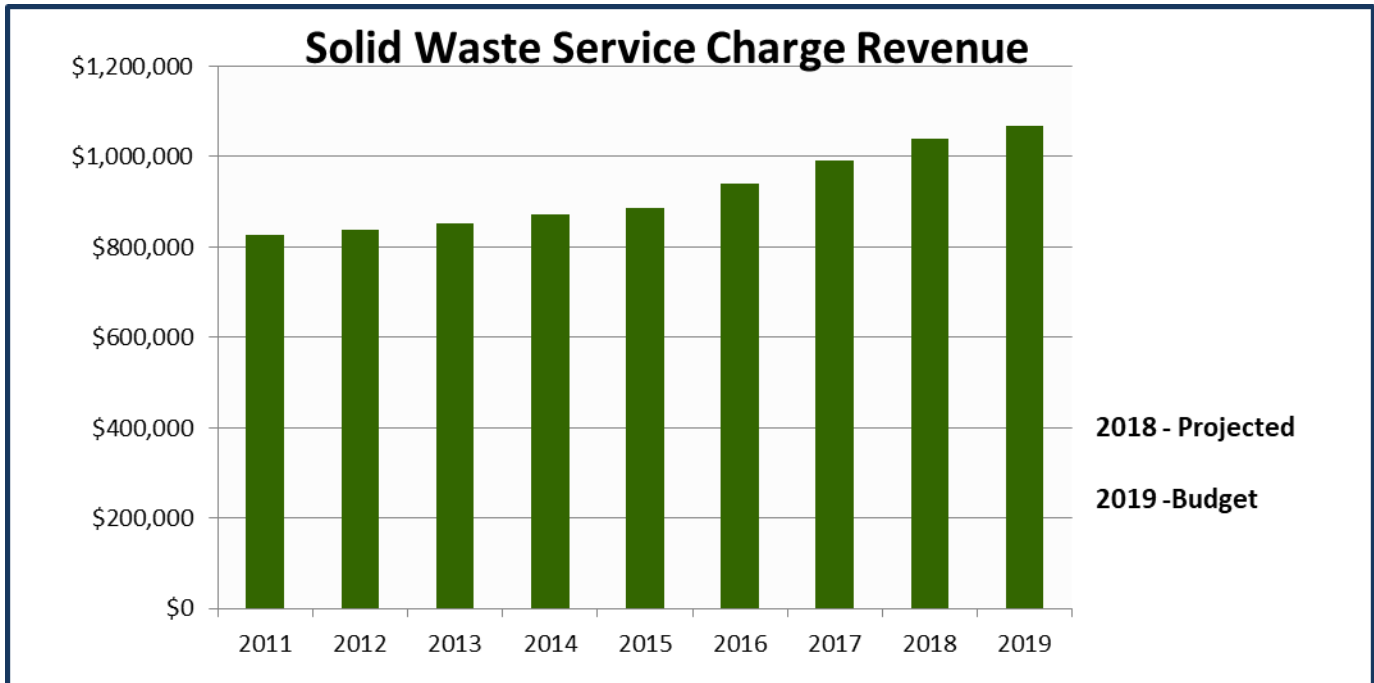
YEAR	PERMITS
2011 Actual	\$392,904
2012 Actual	\$474,792
2013 Actual	\$341,106
2014 Actual	\$405,421
2015 Actual	\$449,794
2016 Actual	\$487,323
2017 Actual	\$1,133,995
2018 Projected	\$662,075
2019 Budget	\$621,040

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 2012 was higher than average, largely due to the construction of the Loyola Gottlieb Center for Immediate Care located on North Avenue. 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 the construction of the Promenade Townhomes, Concordia University Residence Hall, renovation of 7751 Lake Street for use by Community Bank of Oak Park River Forest, structural repairs at 7501 North Avenue (Fresh Thyme), and an addition at 1530 Jackson (St. Vincent Ferrer Church). The Village anticipates the final build-out of the Concordia University Residence Hall during FY 2018 and that construction will commence on the approved condominium developments at 1101 and 1111 Bonnie Brae Place by the end of FY 2018/early FY 2019. Commercial and residential building activity remains strong with actual and projected revenue exceeding budgeted amounts. The Fiscal Year 2019 budget reflects the anticipated permit revenue generated by the renovation of Trusheim Hall at Concordia University.

Trends & Projections

Solid Waste Service Charge Revenue

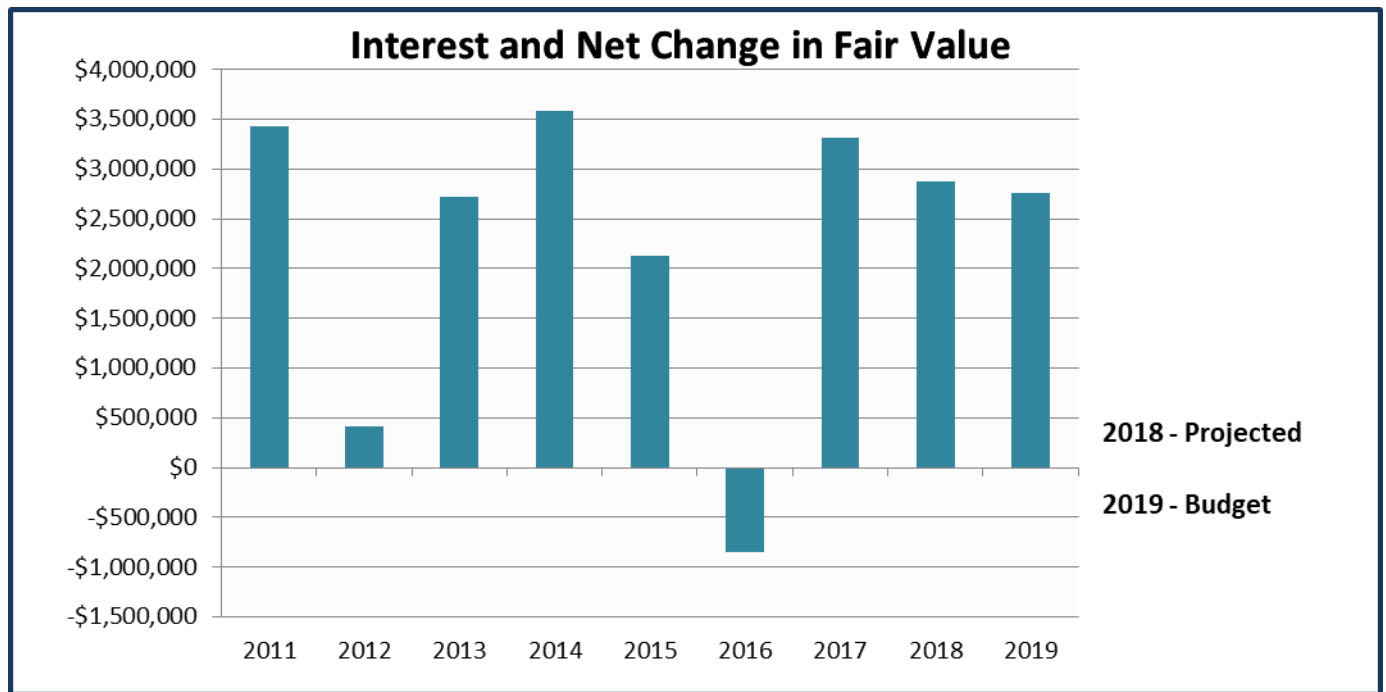


YEAR	SOLID WASTE SERVICE CHARGE
2011 Actual	\$827,164
2012 Actual	\$836,713
2013 Actual	\$853,230
2014 Actual	\$871,389
2015 Actual	\$886,057
2016 Actual	\$939,936
2017 Actual	\$990,304
2018 Projected	\$1,038,600
2019 Budget	\$1,067,161

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 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, and expanded service options. In May of 2018 the increase will be 2.75%. Future increases will be based on approved contract rates.

Trends & Projections

Interest and Net Change in Fair Value

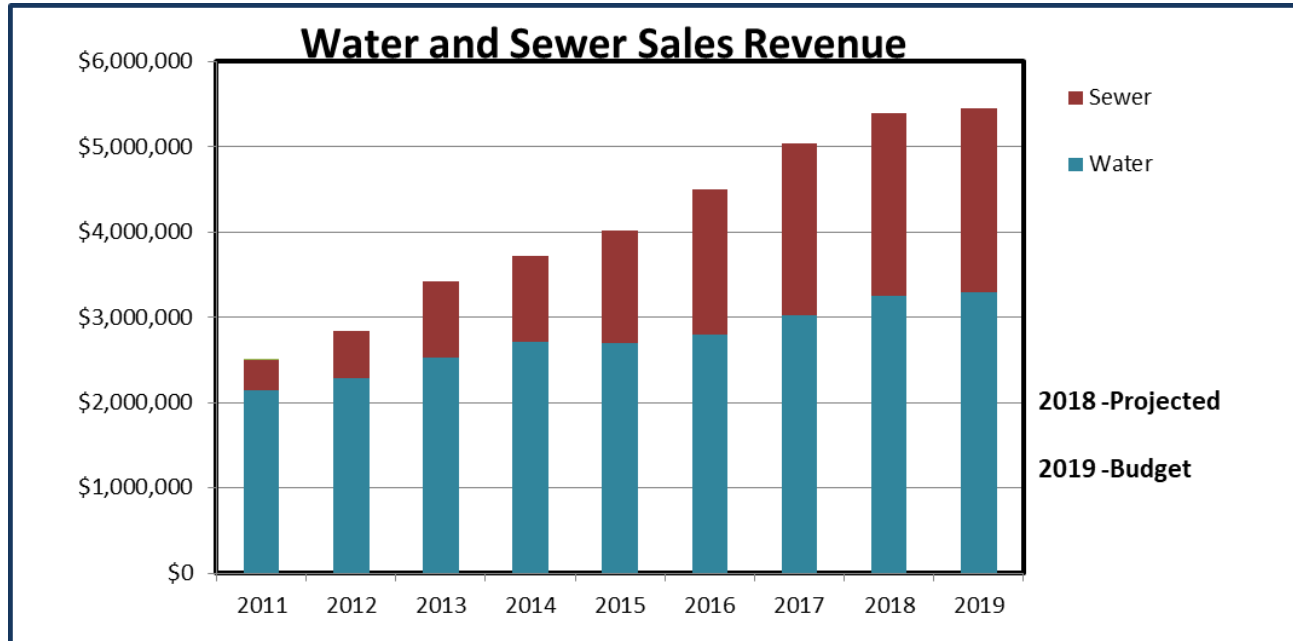


YEAR	NET CHANGE IN		TOTAL
	INTEREST	FAIR VALUE	
2011 Actual	\$641,221	\$2,787,202	\$3,428,423
2012 Actual	\$789,930	(\$381,779)	\$408,151
2013 Actual	\$775,937	\$1,950,649	\$2,726,586
2014 Actual	\$922,534	\$2,660,926	\$3,583,460
2015 Actual	\$1,239,714	\$872,830	\$2,112,544
2016 Actual	\$941,910	(\$1,787,338)	(\$845,428)
2017 Actual	\$977,437	\$2,335,556	\$3,312,993
2018 Projected	\$1,005,471	\$1,864,821	\$2,870,292
2019 Budget	\$1,056,861	\$1,702,117	\$2,758,978

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 2019. The net change is primarily impacted by the performance of the equities in the investment portfolio. A loss on equities was experienced in FY 2012 and 2016. Equity investments are expected to experience gains in FY 2018 and FY 2019. 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



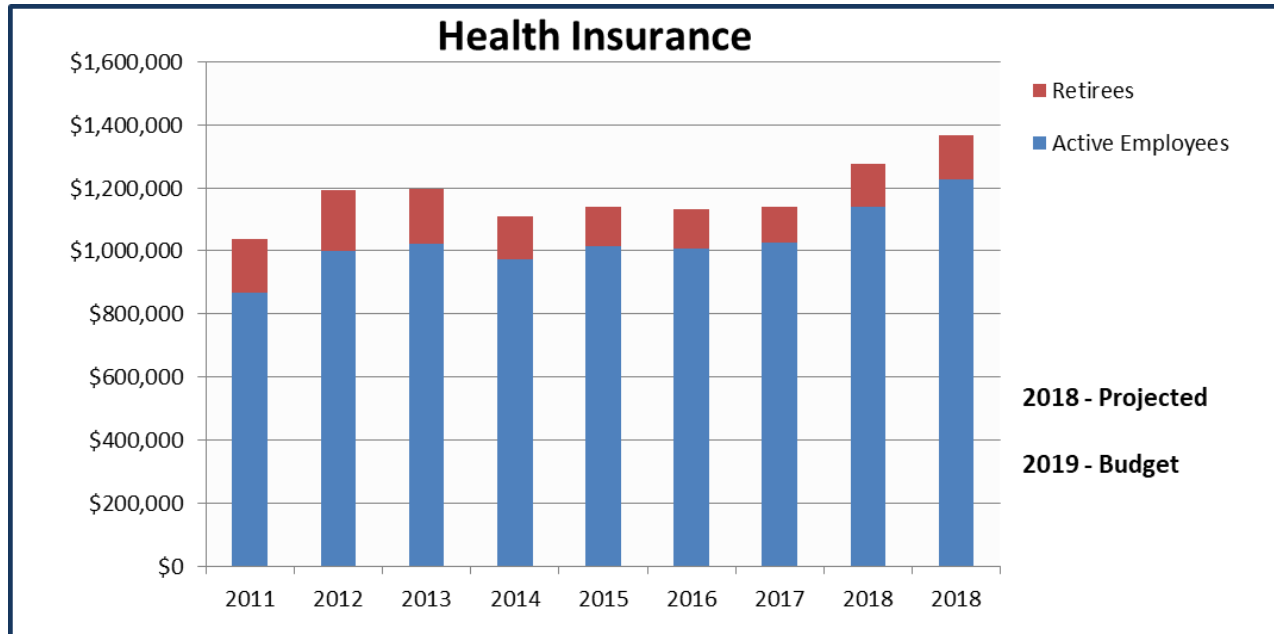
YEAR	WATER	SEWER
2011 Actual	\$2,149,931	\$348,789
2012 Actual	\$2,288,039	\$546,265
2013 Actual	\$2,524,965	\$896,905
2014 Actual	\$2,715,223	\$1,004,183
2015 Actual	\$2,695,101	\$1,326,388
2016 Actual	\$2,779,077	\$1,695,940
2017 Actual	\$3,026,568	\$2,012,890
2018 Projected	\$3,252,817	\$2,136,611
2019 Budget	\$3,296,587	\$2,161,431

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 2015 and 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. Consumption in the FY 2019 Budget and future years uses a five-year overall average.

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 (City). The City approved a water rate increase of 25% on January 1, 2012 and 15% on January 1, 2013, 2014 and 2015. Going forward, 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 1.83% effective June 1, 2017 and has announced a 1.54% increase effective June 1, 2018. 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 2019 Budget includes a 2.05% increase in rates to cover operating expenses. In FY 2020 and 2021 no operating rate increase is anticipated. The water rate was increased an additional 0.76% effective June 1, 2018 to offset the increase in the cost of water from the City.

Trends & Projections

Health Insurance



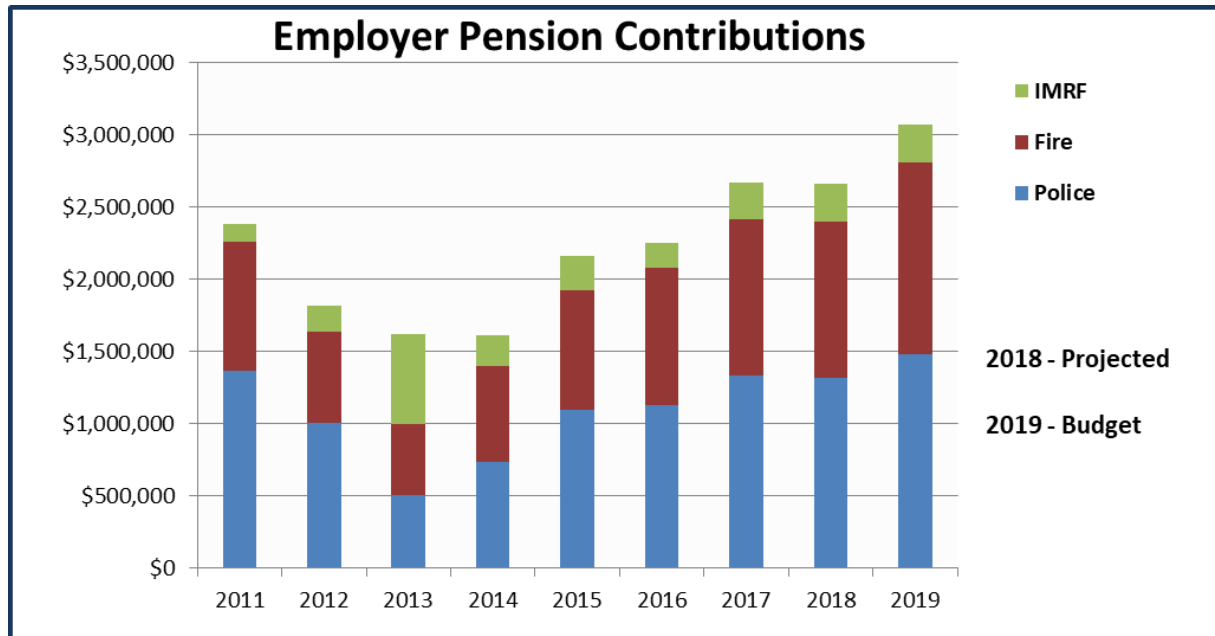
YEAR	RETIREES	ACTIVE EMPLOYEES
2011 Actual	\$169,259	\$868,812
2012 Actual	\$193,038	\$997,923
2013 Actual	\$173,939	\$1,023,300
2014 Actual	\$136,909	\$972,909
2015 Actual	\$127,111	\$1,014,093
2016 Actual	\$125,288	\$1,006,538
2017 Actual	\$113,597	\$1,027,452
2018 Projected	\$134,361	\$1,139,705
2019 Budget	\$141,556	\$1,225,240

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 generally predicts an average annual increase of 5% for both the HMO and PPO products for the future. The Fiscal Year 2019 Budget includes a 5% increase for the HMO, a 5% increase for the PPO and a 5% increase for dental insurance, although the exact amount of the increase has not yet been determined.

Employer Pensions Contributions



YEAR	IMRF	FIRE	POLICE
2011 Actual	\$126,379	\$892,897	\$1,366,808
2012 Actual	\$185,683	\$632,528	\$1,002,767
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 Projected	\$261,131	\$1,080,418	\$1,317,832
2019 Budget	\$263,162	\$1,324,000	\$1,483,000

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 30 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. During Fiscal Year 2014 The Village participated in joint meetings with the Police and Firefighters Pension Boards in order to develop written Pension Funding Policies. A consultant facilitated the pension discussions and provided cash flow analyses for various funding strategies. The resulting 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 2019 Budget includes the estimated actuarial required contributions based on the revised policies.

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 113.5% and the Water and Sewer Fund items are funded at 21.6%. Overall, the Capital Equipment Replacement Fund is 98% 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 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 2018 that will also be used for street improvements. The General Fund provides for annual street maintenance costs including street patching, 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 in FY 2018 to review and update the Pension Funding Policies of both plans. The new policies are expected to be updated and approved by the end of the fiscal year. The planned contributions to be included in the Property Tax Levy are as follows:

	Actual FY 2017	Budgeted FY 2018	Budgeted FY 2019	Estimated FY 2020	Estimated FY 2021
Levy Year	2016	2017	2018	2019	2020
Police Pension Fund	\$1,329,644	\$1,454,466	\$1,483,000	\$1,511,000	\$1,547,000
Fire Pension Fund	\$1,086,300	\$1,184,450	\$1,324,000	\$1,394,000	\$1,454,000

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 CPI from December 2016 to December 2017 was 2.1%. This increase is used to calculate the FY 2020 property tax revenue projections. The FY 2021 projection assumes a 2.0% increase.

Long-Term Financial Planning

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 2.75%, 2.5% and 2.5% for FY 2019, 2020 and 2021, 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. Revenue from parking fees allocated to this fund have been reduced because the annual allocation for future parking lot maintenance and improvements has been changed to 25% of daily and permit parking fees. Previously, 33.3% of the daily and 50.0% of the permit fees was deposited in the fund. Sufficient funds have been accumulated in fund to pay for future commuter parking lot improvements. The FY 2019 Budget anticipates a slight increase in automated traffic enforcement system fines based on a five year average. They are expected to decrease to \$700,000 and \$650,000 in Fiscal Years 2020 and 2021, respectively. The projection assumes that fines will decline as violators become aware of the cameras.

Water and Sewer Fund

In FY 2016 the Village hired an engineering firm to update its 2012 Water and Sewer Rate Plan that expired 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 last increase was 15% in January of 2015. 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 has increased rates by 1.83% effective June 1, 2017 and announced another increase of 1.54% effective June 1, 2018. The FY 2019 budget includes a \$0.05 water rate increase on June 1, 2018. Projections assume a 1.06% and 1.04% water rate increase on June 1 of 2019 and 2020, respectively to cover an estimated annual 2% increase in the cost of water by the City of Chicago. An operating rate

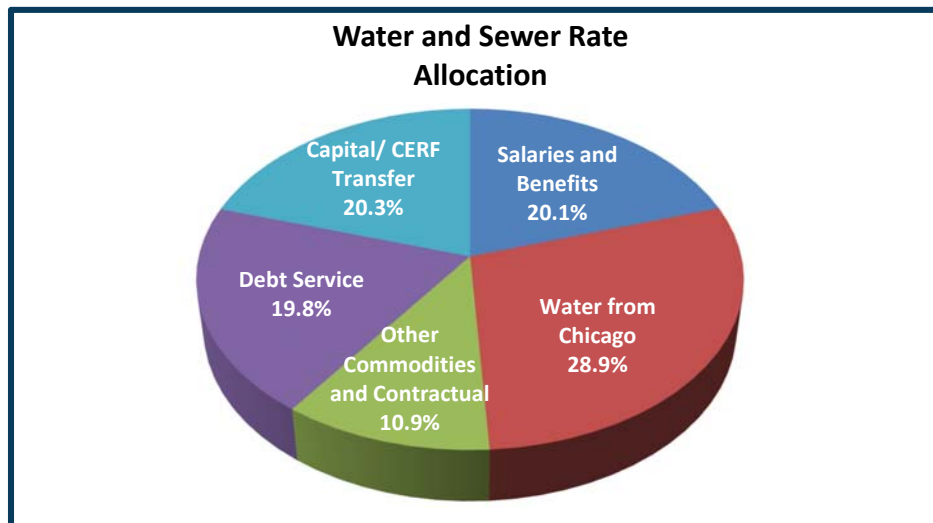
Long-Term Financial Planning

increase is not anticipated in either FY 2020 or 2021. The final payments on the 2008 General Obligation Bonds and the Community Bank Loan will be in FY 2019 which will reduce the annual debt expense by about \$230,000.

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 has increased in FY 2017 and FY 2018 due to warmer, drier weather. The revenue projections assume average water consumption, which is about 3% lower than FY 2017 usage.

Actual and Planned Water and Sewer Rates

	06/01/2017	06/01/2018	06/01/2018	06/01/2019	06/01/2020
Reason for Increase	Current	Operating	Chicago Water Rate	Chicago Water Rate	Chicago Water Rate
Water Rate	\$6.45	\$6.58	\$6.63	\$6.70	\$6.77
% Increase		2.02%	0.76%	1.06%	1.04%
Sewer Rate	\$4.30	\$4.39	\$4.39	\$4.39	\$4.39
% Increase		2.09%	0.00%	0.00%	0.00%
Total Rate	\$10.75	\$10.97	\$11.02	\$11.09	\$11.16
Total % Increase		2.05%	0.46%	0.64%	0.63%



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 as of April 30, 2016. New Police and Public Works agreements have been finalized, however, the Fire agreements have not. 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	11.01%	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 2019, 2020 and 2021. The Village will continue to monitor and adjust revenues and expenditures to ensure that a balanced budget is presented each year. The Fiscal Year 2019 deficit is due to \$206,500 in one-time expenditures intended to be funded via reserves including the Comprehensive Plan and a transfer to the North Ave TIF Fund. The General Fund fund balance exceeds the required 25% through FY 2021.

Capital Improvement Fund

It is estimated that the Capital Improvement Fund will have a fund balance of \$1,241,818 at the end of Fiscal Year 2021. Of this amount, \$849,502 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 an increase in cash reserves in FY 2018 through FY 2021. Final debt service payments on the Community Bank Loan and the 2008B General Obligation Bonds will be in FY 2019. With the existing assumptions cash reserves are sufficient to cover projected expenses. The FY 2016 Water and Sewer Rate Study confirmed that the planned water and sewer rates provide adequate cash reserves to cover future operating and 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 expect to begin building a capital reserve again in FY 2018.

Village of River Forest
General Fund Three Year Projections
Fiscal Years 2019 - 2021

	FY 2017 Actual	FY 2018 Budget	FY 2018 Estimated	FY 2019 Budget	FY 2020 Projected	FY 2021 Projected
REVENUES						
Property Taxes	6,287,691	6,281,777	6,213,109	6,411,182	6,545,817	6,676,733
Personal Prop Replcmt Tax	163,588	122,636	127,762	142,838	145,695	148,609
Restaurant Tax	156,554	172,106	162,082	162,082	165,324	168,630
General Sales Taxes	1,727,402	1,907,716	1,889,673	1,917,570	1,955,921	1,995,040
Use Tax	276,462	282,652	294,680	293,824	299,700	305,694
Non-Home Rule Sales Tax	824,652	876,001	874,591	885,137	902,840	920,897
State Income Taxes	1,056,031	1,128,372	999,894	1,070,278	1,091,684	1,113,517
Real Estate Transfer Taxes	131,836	111,964	136,279	122,630	126,309	130,098
Communication Taxes	309,679	313,573	280,684	266,650	261,317	256,091
Utility Taxes	614,522	646,550	611,309	625,660	625,660	625,660
Other Taxes (911)	158,960	170,700	43,312	-	-	-
Sub-Total	11,707,377	12,014,047	11,633,375	11,897,851	12,120,267	12,340,969
Other Intergovernmental Revenues	90,344	54,599	44,118	38,521	37,688	37,688
Building Permits	980,592	475,000	556,870	514,500	514,500	514,500
Other License/ Permits	782,261	746,371	745,152	753,274	743,274	738,274
Garbage Collection Charges	990,304	1,041,380	1,038,600	1,067,161	1,093,840	1,121,186
Other Charges for Services	687,622	709,618	604,777	685,916	694,058	702,364
Fines/Forfeits	244,427	292,210	289,243	282,522	283,233	283,957
Interest	53,159	72,453	76,478	92,276	106,117	122,035
Miscellaneous	278,217	247,043	246,191	248,716	281,945	285,557
IRMA Surplus	371,285	50,000	75,000	75,000	75,000	75,000
Sub-Total	4,478,211	3,688,674	3,676,429	3,757,886	3,829,655	3,880,561
Total Revenues	16,185,588	15,702,721	15,309,804	15,655,737	15,949,922	16,221,530
EXPENDITURES						
Administration	1,621,739	1,613,502	1,555,806	1,544,016	1,542,521	1,580,189
E-911	461,034	557,094	444,042	401,856	\$409,893	\$418,091
Police/Fire Commission	13,529	20,225	16,300	99,425	\$101,414	\$103,442
Building and Development	480,034	447,294	470,804	461,296	471,539	481,648
Legal	175,770	142,000	124,500	132,000	\$134,640	\$137,333
Police Department	5,377,808	5,820,577	5,596,363	5,861,583	\$5,982,828	\$6,119,968
Fire Department	3,986,657	4,164,712	4,025,087	4,248,947	\$4,384,350	\$4,511,359
Public Works	1,609,707	1,483,323	1,502,749	1,503,343	\$1,532,341	\$1,566,038
Sanitation	1,081,483	1,109,880	1,102,720	1,135,661	\$1,163,713	\$1,192,459
Expenditures before CERF Transfer	14,807,761	15,358,607	14,838,371	15,388,127	15,723,239	16,110,527
Transfers-Out to CERF/CIF/TIF	446,250	1,466,033	1,466,033	474,171	432,601	441,199
Total Expenditures	15,254,011	16,824,640	16,304,404	15,862,298	16,155,839	16,551,726
Results of Operations	931,577	(1,121,919)	(994,600)	(206,561)	(205,917)	(330,196)
Est Available Fund Balances						
Beginning of year	6,534,980	7,466,557	7,466,557	6,471,957	6,265,396	6,059,479
End of year	7,466,557	6,344,638	6,471,957	6,265,396	6,059,479	5,729,283
Percentage of Subsequent Year's Budgeted Expenditures	44.38%		40.80%	38.78%	36.61%	34.61%
Target Fund Balance						
(25% of subsequent year budgeted exp.)	4,206,160	3,965,575	3,965,575	4,038,960	4,137,932	4,220,690
Excess (Deficiency)	3,260,397	2,379,064	2,506,383	2,226,436	1,921,547	1,508,593

**Village of River Forest
Capital Improvement Fund
Three Year Projections 2019-2021**

Account Number	Description	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	FY 2020 Projected	FY 2021 Projected
14	Capital Improvement Fund						
14-00-00-43-3200	Metra Daily Parking Fees	14,373	14,295	14,205	10,654	10,654	10,654
14-00-00-43-3220	Parking Lot Permit Fees	49,722	46,628	49,692	24,846	24,846	24,846
	Charges for Services	64,095	60,923	63,897	35,500	35,500	35,500
						-	-
14-00-00-44-4240	Auto Traffic Enforcmt Fines	923,305	822,136	774,907	809,343	700,000	650,000
	Fines & Forfeits	923,305	822,136	774,907	809,343	700,000	650,000
						-	-
14-00-00-45-5100	Interest	11,440	15,302	17,632	22,640	15,000	15,000
14-00-00-45-5200	Net Change in Fair Value	145	0	0	0	-	-
	Interest	11,585	15,302	17,632	22,640	15,000	15,000
14-00-00-46-6415	Reimb of Expenses	2,670	0	-	-	-	-
	Miscellaneous	2,670	0	-	-	-	-
						-	-
14-00-00-46-6527	IDOC Grant	251,345	0	34,154	-	-	-
14-00-00-46-6532	IEPA IGIG Alley Grant	419,163	0	0	-	-	-
14-00-00-46-7381	Tree Contribution	42,621	0	0	-	-	-
	Grants & Contributions	713,129	0	34,154	-	-	-
	Revenue	1,714,784	898,361	890,590	867,483	750,500	700,500
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	676,422	613,725	634,440	210,740	140,000	55,000
14-00-00-55-1205	Streetscape Improvements	138,657	48,590	0	146,000	-	-
14-00-00-55-1210	Parking Lot Improvements	137,394	0	0	0	-	-
14-00-00-55-1215	Trees	0	28,500	28,500	0	-	-
14-00-00-55-1250	Alley Improvements	240,918	200,000	197,201	950,000	200,000	200,000
14-00-00-55-8610	Furniture & Equipment	17,783	0	0	0	45,000	-
14-00-00-55-8620	Information Tech Equipment	233,984	237,170	237,170	258,660	123,240	38,000
14-00-00-55-9100	Street Improvements	0	20,000	10,000	20,000	-	-
	Capital Outlay	1,445,158	1,147,985	1,107,311	1,585,400	508,240	293,000
	Expense	1,457,158	1,159,985	1,119,311	1,597,400	520,240	305,000
14	Capital Improvement Fund	257,626	(261,624)	(228,721)	(729,917)	230,260	395,500
	Beginning Fund Balance	1,317,070	1,574,696	1,574,696	1,345,975	616,058	846,318
	Ending Fund Balance	1,574,696	1,313,072	1,345,975	616,058	846,318	1,241,818
	Committed for Parking Lot Improvements	679,105	740,028	743,002	778,502	814,002	849,502
	Committed for Other Capital Improvements	895,591	573,044	602,973	(162,444)	32,316	392,316

**Village of River Forest
Water and Sewer Fund
Three Year Projections 2019-2021**

Account Number	Description	2017 Actual	2018 Budget	2018 Projected	2019 Budget	% Chg	2020 Projected	% Chg	2021 Projected
02	Water & Sewer Fund								
02-00-00-42-2360	Permit Fees	27,600	11,605	19,730	19,350	0.00%	19,350	0.00%	19,350
	Licenses & Permits	27,600	11,605	19,730	19,350		19,350		19,350
02-00-00-43-3100	Water Sales	3,026,568	3,110,766	3,252,817	3,296,587	Rate	3,331,340	Rate	3,366,093
02-00-00-43-3150	Sewer Sales	2,012,890	2,058,549	2,136,611	2,161,431		2,161,431		2,161,431
02-00-00-43-3160	Penalties on Water	24,886	31,966	27,755	28,588		30,210		30,401
02-00-00-43-3515	NSF Fees	125	200	250	200		200		200
	Charges for Services	5,064,469	5,201,481	5,417,433	5,486,806		5,523,181		5,558,125
02-00-00-45-5100	Interest	4,680	4,723	11,188	13,486		16,000		19,000
02-00-00-45-5200	Net Change in Fair Value	(229)	-	-	-		-		-
	Interest	4,451	4,723	11,188	13,486		16,000		19,000
02-00-00-46-6410	Miscellaneous	3,000	5,000	1,000	5,000		5,000		5,000
02-00-00-46-6417	IRMA Reimbursements	5,544	2,000	9,126	2,000		2,000		2,000
02-00-00-46-6580	Sale of Meters	20,272	10,000	1,200	10,000	0.00%	10,000	0.00%	10,000
02-00-00-48-8000	Sale of Property	9,264	-	-	-		-		-
	Miscellaneous	38,080	17,000	11,326	17,000		17,000		17,000
Revenues		5,134,600	5,234,809	5,459,677	5,536,642		5,575,531		5,613,475
02-60-06-51-0200	Salaries Regular	677,914	730,567	732,871	772,629	2.00%	788,082	2.00%	803,843
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	5,765	12,000	8,847	12,000	2.00%	12,240	2.00%	12,485
02-60-06-51-1950	Insurance Refusal Reimb	150	150	247	338	0.00%	338	0.00%	338
02-60-06-51-3000	Part-Time Salaries	17,958	15,200	10,000	15,200	2.00%	15,504	2.00%	15,814
	Personal Services	703,887	760,017	754,065	802,267		818,264		834,580
02-60-06-52-0320	FICA	41,936	46,795	48,563	49,030	6.20%	50,732	6.20%	51,744
02-60-06-52-0325	Medicare	9,987	11,131	11,571	11,741	1.45%	11,865	1.45%	12,101
02-60-06-52-0330	IMRF	-	86,957	86,768	87,069	11.01%	88,347	11.01%	90,109
02-60-00-52-0375	Fringe Benefits	5,090	5,030	5,387	5,150	2.00%	5,253	2.00%	5,358
02-60-00-52-0381	IMRF Pension Expense	73,087	-	-	-		-		-
02-60-06-52-0400	Health Insurance	145,010	169,081	170,861	191,393	4.00%	199,049	4.00%	207,011
02-60-06-52-0420	Health Insurance - Retirees	3,061	3,292	2,703	3,016	4.00%	3,137	4.00%	3,262
02-60-06-52-0421	OPEB-Other Post Emp Benefits	6,786	-	-	-	4.00%	-	4.00%	-
02-60-06-52-0425	Life Insurance	410	420	378	435	2.00%	444	2.00%	453
02-60-06-52-0430	VEBA Contributions	11,437	10,894	16,862	13,588	2.00%	13,860	2.00%	14,137
	Benefits	296,804	333,600	343,093	361,422		372,686		384,175
02-60-06-53-0100	Electricity	39,712	39,000	35,103	38,004	2.00%	38,764	2.00%	39,539
02-60-06-53-0200	Communications	6,540	6,780	7,166	6,780	2.00%	6,916	2.00%	7,054
02-60-06-53-0300	Auditing	10,507	11,344	8,850	9,075	2.00%	9,257	2.00%	9,442
02-60-06-53-0380	Consulting Services	3,974	43,500	40,100	8,500	2.00%	8,670	2.00%	8,843
02-60-06-53-0410	IT Support	38,388	36,393	32,084	66,270	2.00%	67,595	2.00%	68,947
02-60-06-53-1300	Inspections	-	1,000	300	1,000	2.00%	1,020	2.00%	1,040
02-60-06-53-1310	JULIE Participation	1,618	2,271	1,100	2,271	2.00%	2,316	2.00%	2,363
02-60-06-53-2100	Bank Fees	23,437	28,324	26,902	31,558	2.00%	32,189	2.00%	32,833
02-60-06-53-2200	Liability Insurance	34,731	38,011	36,384	37,864	4.00%	39,379	4.00%	40,954
02-60-06-53-2250	IRMA Deductible	-	9,467	9,300	9,500	2.00%	9,690	2.00%	9,884
02-60-06-53-3050	Water System Maintenance	106,116	134,200	148,700	146,500	2.00%	149,430	2.00%	152,419
02-60-06-53-3055	Hydrant Maintenance	17,974	24,000	10,995	24,000	0.00%	24,000	0.00%	24,000
02-60-06-53-3200	Maintenance of Vehicles	7,860	8,000	22,950	8,000	2.00%	8,160	2.00%	8,323
02-60-06-53-3300	Maint of Office Equipment	3,065	1,000	1,821	1,000	2.00%	1,020	2.00%	1,040
02-60-06-53-3600	Maint of Buildings	14,147	15,250	9,714	15,250	2.00%	15,555	2.00%	15,866
02-60-06-53-3620	Maintenance of Streets	-	8,000	8,000	8,000	2.00%	8,160	2.00%	8,323
02-60-06-53-3630	Overhead Sewer Program	26,600	59,000	20,250	59,000		50,000		50,000
02-60-06-53-3640	Sewer/Catch Basin Repair	51,466	50,000	33,000	50,000		50,000		50,000
02-60-06-53-4100	Training	102	1,450	550	1,150	2.00%	1,173	2.00%	1,196
02-60-06-53-4250	Travel & Meeting	2,114	2,625	2,225	3,185	2.00%	3,249	2.00%	3,314
02-60-06-53-4300	Dues & Subscriptions	897	1,460	1,460	1,460	2.00%	1,489	2.00%	1,519
02-60-06-53-4350	Printing	5,219	6,309	5,166	6,309	2.00%	6,435	2.00%	6,564
02-60-06-53-4400	Medical & Screening	80	700	350	700	2.00%	714	2.00%	728
02-60-06-53-4480	Water Testing	2,504	3,900	3,578	12,490	2.00%	12,740	2.00%	12,995

Village of River Forest
Water and Sewer Fund
Three Year Projections 2019-2021

Account Number	Description	2017 Actual	2018 Budget	2018 Projected	2019 Budget	% Chg	2020 Projected	% Chg	2021 Projected
02-60-06-53-5300	Advertising/Legal Notice	-	500	250	500	2.00%	510	2.00%	520
02-60-06-53-5350	Dumping Fees	18,701	18,000	19,500	20,000	2.00%	20,400	2.00%	20,808
02-60-06-53-5400	Damage Claims	5,770	4,000	2,525	4,000	2.00%	4,080	2.00%	4,162
	Contractual Services	421,522	554,484	488,323	572,366		572,911		582,676
02-60-06-54-0100	Office Supplies	167	500	282	500	2.00%	510	2.00%	520
02-60-06-54-0200	Gas & Oil	9,157	9,400	11,105	12,770	2.00%	13,025	2.00%	13,286
02-60-06-54-0310	Uniforms	557	1,475	1,032	1,475	2.00%	1,505	2.00%	1,535
02-60-06-54-0500	Vehicle Parts	3,673	8,000	5,025	8,000	2.00%	8,160	2.00%	8,323
02-60-06-54-0600	Operating Supplies	58,834	37,775	52,395	26,900	2.00%	27,438	2.00%	27,987
02-60-06-54-1300	Postage	10,108	9,400	8,400	9,000	2.00%	9,180	2.00%	9,364
02-60-06-54-2200	Water from Chicago	1,600,742	1,638,973	1,643,019	1,666,525	2.00%	1,699,856	2.00%	1,733,853
	Materials & Supplies	1,683,238	1,705,523	1,721,258	1,725,170		1,759,673		1,794,867
02-60-06-56-0070	Series 08B Principal*	-	165,000	165,000	170,000		-		-
02-60-06-56-0071	Series 08B Interest*	17,111	13,570	13,570	6,970		-		-
02-60-06-56-0102	Bank Loan Principal*	-	48,701	48,683	49,813		-		-
02-60-06-56-0103	Bank Loan Interest*	2,678	1,807	1,826	696		-		-
02-60-06-56-0104	IEPA Loan Principal	-	607,550	607,395	620,893		634,690		648,794
02-60-06-56-0105	IEPA Loan Interest	307,648	309,830	309,751	296,253		282,456		268,352
	Debt Service	327,437	1,146,458	1,146,225	1,144,625		917,146		917,146
*2019 Final Year									
02-60-06-57-5013	Transfer to CERF	-	96,879	96,879	95,305	2.00%	97,211	2.00%	99,155
02-60-06-55-0010	Depreciation	352,484	340,332	352,484	355,000		357,000		360,000
	Depreciation/Gain/Loss	352,484	340,332	352,484	355,000		357,000		360,000
Total Operating Expenses including Depreciation		3,785,372	4,937,293	4,902,327	5,056,155		4,894,890		4,972,599
02-60-06-55-0500	Building Improvements	4,995	97,000	95,990	25,000		5,000		10,200
02-60-06-55-1150	Sewer System Improvements	182,576	175,000	165,367	175,000		175,000		175,000
02-60-06-55-1300	Water Distribution System	490,316	469,000	421,317	434,000		425,500		419,000
02-60-06-55-1400	Meter Replacement Program	14,496	17,500	16,981	16,000		17,000		6,000
02-60-06-55-9100	Street Improvements	75,560	70,000	57,900	70,000		70,000		70,000
	Capital Outlay	767,943	828,500	757,555	720,000		692,500		680,200
Total	Water & Sewer Fund	4,553,315	5,765,793	5,659,882	5,776,155		5,587,390		5,652,799
Total Rev over Total Exp excluding Depreciation (Impact on Cash and Investments)		933,769	(190,652)	152,279	115,487		345,141		320,676
Operating Rev over Operating Exp incl Depreciation (Impact on Net Position)		1,349,228	297,516	557,350	480,487		680,641		640,876
Cash and Investments		1,529,722	1,339,070	1,682,001	1,797,488		2,142,629		2,463,305
% of subsequent year's operating expenses		31.20%	26.48%	33.27%	36.72%		43.09%		48.33%
Ending Operating Reserve		1,234,323	1,264,039	1,264,039	1,223,723		1,243,150		1,274,229
Ending Capital Reserve		295,399	75,031	417,962	573,765		899,479		1,189,077

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	\$ 15,655,737	\$ 410,616	\$ 263,047	\$ 622,149	\$ 867,483	\$ 3,499
Budgeted Expenditures Excluding Depreciation	15,862,298	650,060	255,084	778,688	1,597,400	185,641
Excess of Rev over Exp Excluding Depreciation	(206,561)	(239,444)	7,963	(156,539)	(729,917)	(182,142)
Estimated Fund Balance/Net Position-Unassgnd/Unrstrctd April 30, 2018	6,471,957	646,500	189,756	3,394,635	1,345,972	182,517
Estimated Fund Balance/Net Position-Unassgnd/Unrstrctd April 30, 2019	6,265,396	407,056	197,719	3,238,096	616,055	375

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, 2019 and be at 38.78% 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 2019. 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. Reserves in the Capital Equipment Replacement (CERF) and Capital Improvement (CIF) Funds are 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	\$ 119,037	\$ 50,000	\$ 2,500	\$ 5,536,642	\$ 3,314,941	\$ 2,541,212
Budgeted Expenditures Excluding Depreciation	74,500	50,000	250,000	5,421,155	2,446,114	1,948,982
Excess of Rev over Exp Excluding Depreciation	44,537	-	(247,500)	115,487	868,827	592,230
Estimated Fund Balance/Net Position-Unassgnd/Unrstrctd April 30, 2018	(78,858)	(69,351)	500,000	1,682,001	22,965,345	15,060,147
Estimated Fund Balance/Net Position-Unassgnd/Unrstrctd April 30, 2019	(34,321)	(69,351)	252,500	1,797,488	23,834,172	15,652,377

3. The TIF Funds have a negative fund balance because money was transferred to the funds from the General Fund for costs associated with establishing the TIF Districts. These funds will be transferred back to the General Fund as incremental property tax revenues become 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 operating reserve at April 30, 2018 is expected to be at 21.54%. Therefore there will be no capital reserve. 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
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2018 vs 2019
Administration											
Village Administrator	1	1	1	1	1	1	1	1	1	1	0
Assistant Village Administrator	0	1	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0
Management Analyst	0	0	0	0	0	0	0	0	1	1	0
Administrative Assistant	1	1	1	1	1	0	0	0	0	0	0
Executive Secretary	0	0	0	0	0	1	1	1	1	1	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	1	1	0	0	0	0	0
Customer Service Assistant	0	0	0	0	0	0.5	0	0	0	0	0
Accounting Clerk – Customer Service/AP	0	0	0	0	0	0	1	1.25	1.5	1.5	0
Accounting Clerk - Customer Service	0	0	0	0	0	0	0.5	0.5	0.5	0.5	0
Building & Zoning											
Assistant Village Administrator	0	0	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0
Permit Clerk	0	0	0.5	1	1	1	1.5	1.5	1.5	1.5	0
Building/Zoning Inspector	0	0	1	1	0.5	0.5	0.5	0.75	0.75	0.75	0
Building Official	0	0	1	1	1	1	1	1	1	1	0
Total General Government	5	6	8.5	9	8.5	9	9.5	10	11.25	11.25	0
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	1	1	0	0	0	0	0	0	0
Commander	0	0	0	0	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	1	1	0.5	0.5	0.5	0.5	0.5	0
Police Records Supervisor	0	0	0	0	0	1	1	1	1	1	0
Administrative Assistant	1	1	1	0	0	0	0	0	0	0	0
Part-Time Traffic Analyst	0	0	0	0	0	0.5	0.5	0.5	0.5	0.5	0
Total Non-Sworn Police	3	3	3	2	2	3	3	3	3	3	0
Total Police	31	31	31	30	30	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	1	1	0	-1
Lieutenants	5	5	5	5	5	5	4	4	4	4	0
Firefighters	15	15	15	15	15	15	15	15	15	15	0
Fire Marshal	0	0	0	0	0	0	1	1	1	1	0
Administrative Assistant	0	0	0	0	0	0	0	0	0.5	0.5	0
Total Fire	22	22	22	22	22	22	22	22	22.5	21.5	-1
Public Works											
Public Works Director	1	1	1	1	1	1	1	1	1	1	0
Public Works Assistant Director	1	1	0	0	0	0	0	0	0	0	0
Public Works Secretary	0	0	0	0	0	0	0	0	0	0	0
Building & Zoning Inspectors	2	2	0	0	0	0	0	0	0	0	0
Engineering Technician	1	1	1	0	0	0	0	0	0	0	0
Village Engineer	0	0	0	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	0	0.5	0.5	0.5	0.5	0
Total Public Works	17	17	14	14	14	14	14.5	14.5	14.5	14.5	0
TOTAL VILLAGE	75	76	75.5	75	74.5	76	77	77.5	79.25	78.25	-1.00

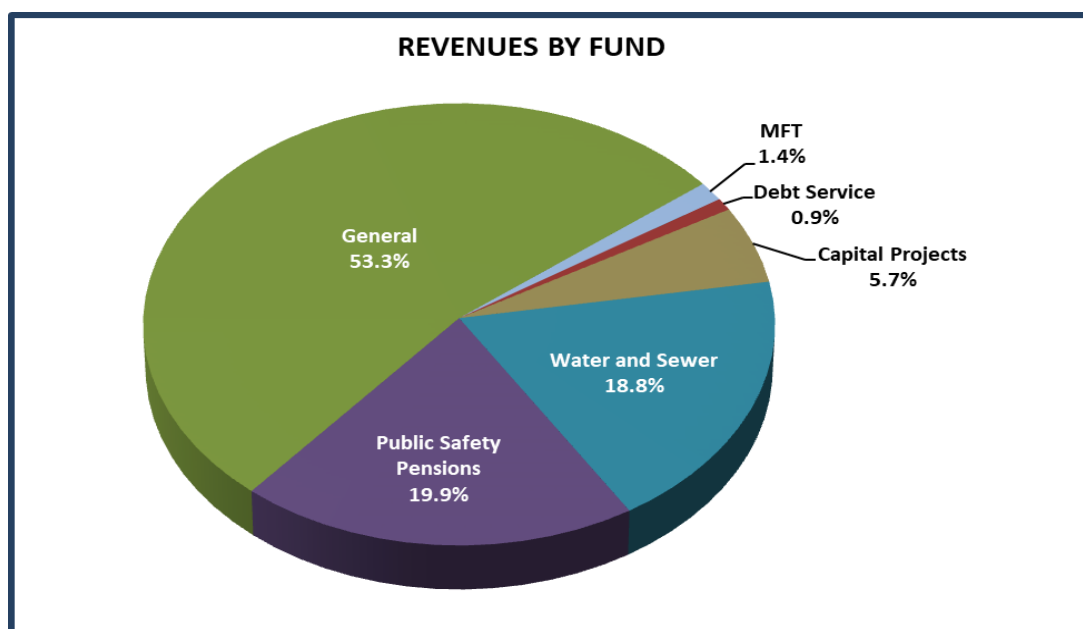
The FY 2018 budget identified that a vacancy would be created through attrition in the Deputy Fire Chief position. The position is now vacant. No other staffing changes are proposed for FY 2019.

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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET
REVENUES AND OTHER FINANCING SOURCES					
General (01)	\$ 15,592,940	\$ 16,185,588	\$ 15,702,721	\$ 15,309,804	\$ 15,655,737
Special Revenue Fund					
Motor Fuel Tax (03)	286,520	361,880	289,850	292,185	410,616
Debt Service Fund					
Debt Service Fund (05)	240,984	260,626	252,936	251,644	263,047
Capital Projects Funds					
Cap Equip Replacement (13)	539,639	491,862	582,154	619,328	622,149
Capital Improvements Fund (14)	1,004,876	1,714,783	898,361	890,590	867,483
Economic Dev (16)	6,425	28,609	9,341	4,298	3,499
TIF-Madison Street (31)	25,031	15	1,050,000	1,050,210	119,037
TIF-North Avenue (32)	25,049	25,087	-	75	50,000
Infrastructure Imp Bond Fund (35)	-	-	500,000	500,000	2,500
	1,601,020	2,260,356	3,039,856	3,064,501	1,664,668
Enterprise Fund					
Water and Sewer (02)	4,971,181	5,134,600	5,234,809	5,459,677	5,536,642
Trust and Agency Funds					
Police Pension (09)	1,242,580	3,761,882	2,994,441	3,260,663	3,314,941
Fire Pension (10)	341,505	2,290,988	2,315,938	2,294,084	2,541,212
	1,584,085	6,052,870	5,310,379	5,554,747	5,856,153
Total Village Revenue	\$ 24,276,730	\$ 30,255,920	\$ 29,830,551	\$ 29,932,558	\$ 29,386,863

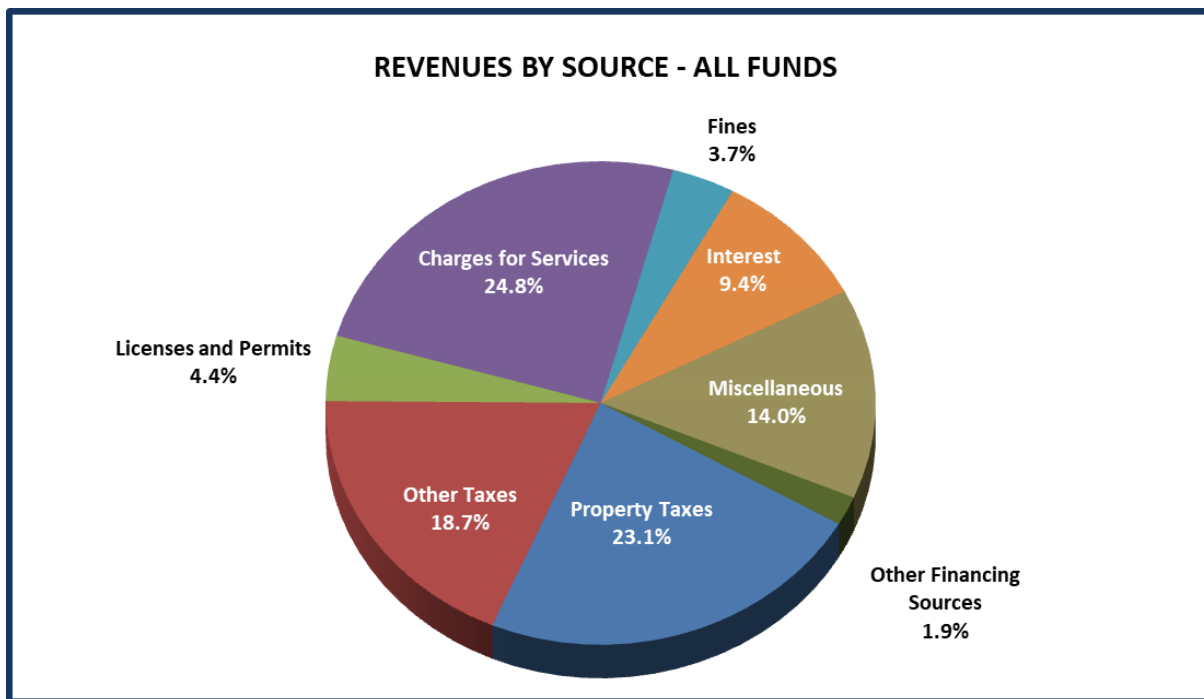


Revenues by Source- All Funds

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	\$CHNG	% CHNG
	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	FY18/19	FY18/19

REVENUES BY SOURCE-ALL FUNDS

Property Taxes	\$ 6,396,586	\$ 6,547,365	\$ 6,533,776	\$ 6,463,053	\$ 6,791,555	257,779	3.95%
Other Taxes	5,642,535	5,419,686	5,732,270	5,420,266	5,486,669	(245,601)	-4.28%
Licenses and Permits	1,138,511	1,790,453	1,232,976	1,321,752	1,287,124	54,148	4.39%
Charges for Services	6,249,017	6,831,983	7,016,561	7,125,082	7,278,342	261,781	3.73%
Fines	1,190,018	1,167,732	1,114,346	1,064,150	1,091,865	(22,481)	-2.02%
Interest	(845,428)	3,122,993	2,363,820	2,870,292	2,758,978	395,158	16.72%
Miscellaneous	3,229,344	4,696,250	3,773,890	3,605,051	4,122,854	348,964	9.25%
Other Financing Sources	1,276,147	489,458	562,912	2,062,912	569,476	6,564	1.17%
Total Village Revenues	\$ 24,276,730	\$ 30,065,920	\$ 28,330,551	\$ 29,932,558	\$ 29,386,863	\$ 1,056,312	3.73%



Village of River Forest
Budget Summary by Account-All Funds
Fiscal Year 2019 Budget

Revenues by Account- All Funds		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	\$CHNG FY18/19	% CHNG FY18/19
411000	Property Taxes-Prior	\$ 3,078,275	\$ 3,147,713	\$ 3,179,401	\$ 3,100,468	\$ 3,347,326	\$ 167,925	5.28%
411021	Property Taxes-Current	3,318,311	3,399,652	3,354,375	3,362,585	3,444,229	89,854	2.68%
411031	Property Taxes-SSA #9	-	-	-	-	-	-	
	Property Taxes	6,396,586	6,547,365	6,533,776	6,463,053	6,791,555	257,779	3.95%
411150	Personal Prop Replacemt Tax	120,319	163,588	122,636	127,762	142,838	20,202	16.47%
411190	Restaurant Tax	172,387	156,554	172,106	162,082	162,082	(10,024)	-5.82%
411200	State Sales Tax	1,852,444	1,727,402	1,907,716	1,889,673	1,917,570	9,854	0.52%
411205	State Use Tax	260,894	276,462	282,652	294,680	293,824	11,172	3.95%
411210	Non-Home Rule Sales Tax	885,574	824,652	876,001	874,591	885,137	9,136	1.04%
411250	Income Tax	1,190,627	1,056,031	1,128,372	999,894	1,070,278	(58,094)	-5.15%
411450	Transfer Tax	110,084	131,836	111,964	136,279	122,630	10,666	9.53%
411460	Communications Tax	342,467	309,679	313,573	280,684	266,650	(46,923)	-14.96%
411475	Utility Tax-Electric	419,329	447,592	446,000	421,309	435,660	(10,340)	-2.32%
411480	Utility Tax-Gas	139,689	166,930	200,550	190,000	190,000	(10,550)	-5.26%
411500	E911 Taxes	55,596	-	-	-	-	-	
411550	E911 State Wireless Taxes	93,125	158,960	170,700	43,312	-	(170,700)	-100.00%
	Other Taxes	5,642,535	5,419,686	5,732,270	5,420,266	5,486,669	(245,601)	-4.28%
422115	Pet Licenses	2,290	2,130	2,000	2,100	2,100	100	5.00%
422120	Vehicle Licenses	294,268	289,225	291,485	290,093	305,000	13,515	4.64%
422125	Cab Licenses	-	500	-	-	-	-	
422345	Contractors Licenses	83,650	88,250	83,000	84,760	84,660	1,660	2.00%
422350	Business Licenses	17,595	15,630	17,000	17,000	17,000	-	0.00%
422355	Tent Licenses	540	210	300	200	300	-	0.00%
422360	Building Permits	401,895	1,008,192	486,605	576,600	533,850	47,245	9.71%
422361	Plumbing Permits	39,640	52,905	48,000	36,525	37,260	(10,740)	-22.38%
422362	Electric Permits	45,788	72,898	51,000	48,950	49,930	(1,070)	-2.10%
422364	Reinspection Fees	3,375	6,635	3,500	14,000	5,000	1,500	42.86%
422365	Bonfire Permits	30	60	60	60	60	-	0.00%
422366	Beekeeping Permit	-	-	-	-	500	500	
422368	Solicitors Permit	800	925	500	800	500	-	0.00%
422370	Film Crew Licenses	5,200	11,400	5,650	4,500	4,800	(850)	-15.04%
422520	Liquor Licenses	21,950	20,400	23,500	23,500	23,500	-	0.00%
422570	Cable TV Franchise Fees	219,830	221,093	220,376	222,664	222,664	2,288	1.04%
	Licenses and Permits	1,136,851	1,790,453	1,232,976	1,321,752	1,287,124	54,148	4.39%
433065	Police Reports	2,303	2,282	2,100	2,250	2,200	100	4.76%
433070	Fire Reports	440	550	600	625	700	100	16.67%
433100	Water Sales	2,779,077	3,026,568	3,110,766	3,252,817	3,296,587	185,821	5.97%
433150	Sewer Charges	1,695,940	2,012,890	2,058,549	2,136,611	2,161,431	102,882	5.00%
433160	Penalties on Water/Sewer	28,742	24,886	31,966	27,755	28,588	(3,378)	-10.57%
433180	Refuse Fees	939,936	990,304	1,041,380	1,038,600	1,067,161	25,781	2.48%
433185	Penalties on Refuse	7,433	7,132	7,767	7,360	7,560	(207)	-2.67%
433200	Metra Parking Fees	44,658	43,155	43,330	42,615	42,615	(715)	-1.65%
433220	Parking Lot Fees	97,484	99,444	95,255	99,384	99,384	4,129	4.33%
433225	Administrative Towing Fees	138,500	131,500	140,800	146,000	144,700	3,900	2.77%
433230	Animal Release Fees	565	35	500	-	-	(500)	-100.00%
433300	Storm Sewer Connections	43,500	-	-	-	-	-	
433515	NSF Fees	150	150	400	350	400	-	0.00%
433530	50/50 Sidewalk/Apron Program	7,017	7,496	10,000	9,432	10,000	-	0.00%
433536	Elevator Inspections	4,700	4,300	4,500	4,300	4,300	(200)	-4.44%
433537	Elevator Reinspection Fees	400	1,400	400	1,200	400	-	0.00%
433550	Ambulance Charges	406,242	333,992	390,000	296,051	340,000	(50,000)	-12.82%
433554	CPR Fees	2,103	765	1,200	1,200	1,200	-	0.00%

Village of River Forest
Budget Summary by Account-All Funds
Fiscal Year 2019 Budget

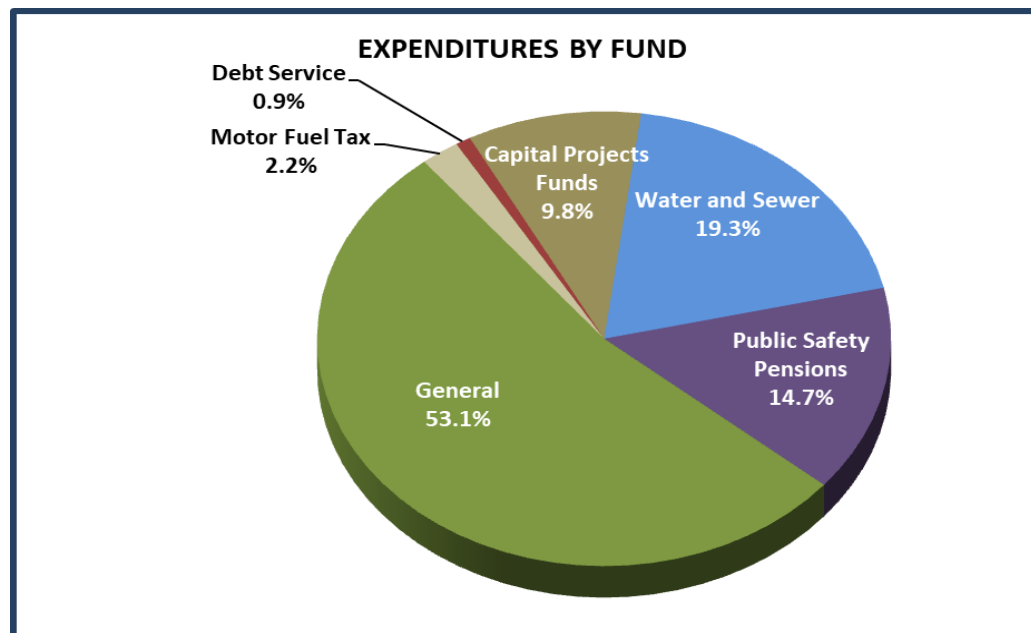
Revenues by Account- All Funds		FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	\$CHNG FY18/19	% CHNG FY18/19
433557	Car Fire and Extrication Fees	-	-	1,000	500	500	(500)	-50.00%
433559	Plan Review Fees Fire	1,659	-	-	-	-	-	
433560	State Hwy Maintenance	-	113,265	56,323	57,657	57,657	1,334	2.37%
434020	WSCDC Janitorial Services	11,368	6,375	6,566	-	-	(6,566)	-100.00%
434025	Reimbursements from Villages	1,065	22,820	3,159	375	2,959	(200)	-6.33%
434030	Workers Comp Insurance	37,394	2,674	10,000	-	10,000	-	0.00%
Charges for Services		6,250,676	6,831,983	7,016,561	7,125,082	7,278,342	261,781	3.73%
444230	Police Tickets	161,400	146,836	175,700	152,738	160,900	(14,800)	-8.42%
444240	Automated Traffic Fines	948,567	952,226	854,896	807,667	844,874	(10,022)	-1.17%
444300	Local Ordinance Tickets	3,416	5,162	6,900	5,953	5,075	(1,825)	-26.45%
444430	Court Fines	51,759	46,141	56,900	58,871	55,714	(1,186)	-2.08%
444435	DUI Fines	17,905	9,790	6,600	16,233	7,632	1,032	15.64%
444436	Drug Forfeiture Revenue	1,378	7	5,000	1,584	6,110	1,110	22.20%
444439	Article 36 Seizures	2,618	970	6,350	8,084	6,560	210	3.31%
444440	Building Construction Citations	2,975	6,600	2,000	13,020	5,000	3,000	150.00%
Fines		1,190,018	1,167,732	1,114,346	1,064,150	1,091,865	(22,481)	-2.02%
455100	Interest Earned	941,910	977,437	1,015,617	1,005,471	1,056,861	41,244	4.06%
455200	Net Change in Fair Value	(1,787,338)	2,335,556	1,348,203	1,864,821	1,702,117	353,914	26.25%
Interest		(845,428)	3,312,993	2,363,820	2,870,292	2,758,978	395,158	16.72%
411100	Employer Contribution	2,077,272	2,415,944	2,638,916	2,398,250	2,807,000	168,084	6.37%
466408	Cash Over/Short	123	-	-	-	-	-	
466410	Miscellaneous	20,800	67,347	50,000	33,084	45,300	(4,700)	-9.40%
466411	Miscellaneous Public Safety	5,646	4,520	4,500	4,500	4,500	-	0.00%
466412	Reimb-Crossing Guards	53,500	59,884	61,700	60,797	62,626	926	1.50%
466415	Reimb of Expenses	12,450	22,243	6,000	7,668	7,500	1,500	25.00%
466417	IRMA Reimbursements	75,466	52,937	47,000	46,230	47,000	-	0.00%
466510	T Mobile Lease	38,508	39,663	40,843	40,843	42,068	1,225	3.00%
466511	WSCDC Rental Income	-	-	48,000	68,195	50,722	2,722	5.67%
466521	Law Enforcement Training Reimb	-	7,632	2,100	3,914	2,100	-	0.00%
466524	ISEARCH Grant	8,000	8,150	8,500	8,500	8,750	250	2.94%
466525	Bullet Proof Vest Reimb	1,253	4,606	3,311	3,354	3,833	522	15.77%
466527	IDOC Grant	25,000	251,345	-	34,154	-	-	
466528	IDOT Safety Grant	(2,134)	15,780	28,688	26,320	19,788	(8,900)	-31.02%
466532	IEPA IGIG Alley Grant	-	419,163	-	-	-	-	
466533	Medical Reserve Corp Grant	1,391	-	-	-	-	-	
466536	IRMA Fire Equipment Grant	10,718	-	-	-	-	-	
466537	IMPACT Grant	40,303	38,518	-	-	-	-	
466580	Sales of Meters	3,293	20,272	10,000	1,200	10,000	-	0.00%
466615	MABAS Grant	13,560	7,529	6,000	-	-	(6,000)	-100.00%
466620	State Fire Marshal Training	-	8,129	6,000	2,030	4,050	(1,950)	-32.50%
467350	Employee Contribution	442,274	442,423	453,653	447,892	477,938	24,285	5.35%
467381	Tree Contribution	-	42,621	-	-	-	-	
477090	State Grants and Reimbs	-	75,559	-	-	116,000	116,000	
477100	State Allotment	285,767	283,171	287,679	287,260	287,679	-	0.00%
468001	IRMA Excess Surplus	87,514	371,285	50,000	75,000	75,000	25,000	50.00%
488000	Sale of Property	28,640	37,529	21,000	55,860	51,000	30,000	142.86%
Miscellaneous		3,229,344	4,696,250	3,773,890	3,605,051	4,122,854	348,964	9.25%
477001	Transfer From General	893,847	446,250	1,466,033	1,466,033	474,171	(991,862)	-67.66%
477002	Transfer From Water and Sewer	-	-	96,879	96,879	95,305	(1,574)	-1.62%
477031	Transfer from TIF-Madison	-	43,208	-	-	-	-	
487090	Bond Proceeds	-	-	500,000	500,000	-	(500,000)	-100.00%
498001	Proceeds-Bank Loan	-	-	-	-	-	-	
498003	Proceeds-GO Bonds	382,300	-	-	-	-	-	

Village of River Forest
Budget Summary by Account-All Funds
Fiscal Year 2019 Budget

Revenues by Account- All Funds	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	\$CHNG FY18/19	% CHNG FY18/19
Total Other Financing Sources	1,276,147	489,458	2,062,912	2,062,912	569,476	(1,493,436)	-72.39%
Total Revenues	\$ 24,276,729	\$ 30,255,920	\$ 29,830,551	\$ 29,932,558	\$ 29,386,863	\$ (443,688)	-1.49%

Expenditures by Fund- All Funds

FUND	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET
EXPENDITURES AND OTHER FINANCING USES					
General (01)	\$ 15,139,718	\$ 15,254,011	\$ 16,824,640	\$ 16,304,404	\$ 15,862,298
Special Revenue Fund					
Motor Fuel Tax (03)	513,447	348,758	325,060	267,689	650,060
Debt Service Fund					
Debt Service Fund (05)	217,252	247,782	248,804	247,543	255,084
Capital Project Funds					
Capital Equip Replacement (13)	471,322	562,073	1,032,325	857,405	778,688
Capital Improvements Fund (14)	873,345	1,457,159	1,159,985	1,119,311	1,597,400
Economic Development (16)	196,020	1,293,408	831,427	657,050	185,641
TIF-Madison Street (31)	20,465	97,508	1,064,132	1,031,575	74,500
TIF-North Avenue (32)	4,505	10,075	50,000	40,000	50,000
Infrastructure Imp Bond (35)	-	-	-	-	250,000
	1,565,657	3,420,223	4,137,869	3,705,341	2,936,229
Enterprise Fund					
Water and Sewer (02)	3,678,371	4,553,315	5,765,793	5,659,882	5,776,155
Trust and Agency Funds					
Police Pension (09)	2,152,608	2,184,154	2,398,431	2,534,573	2,446,114
Fire Pension (10)	1,489,210	1,712,592	1,918,642	1,952,896	1,948,982
	3,641,818	3,896,746	4,317,073	4,487,469	4,395,096
Total Village Expenditures	\$ 24,756,263	\$ 27,720,835	\$ 31,619,239	\$ 30,672,328	\$ 29,874,922



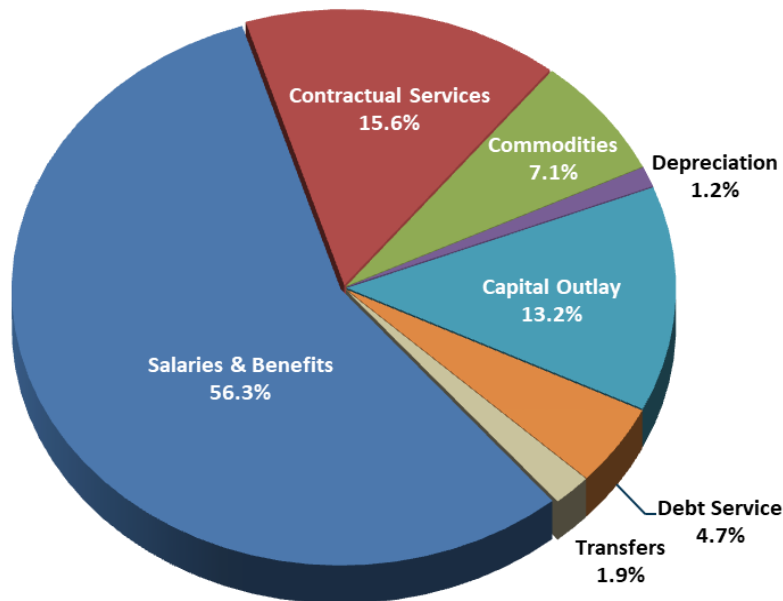
Expenditures by Category- All Funds

	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	\$CHNG	% CHNG
	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	FY18/19	FY18/19

EXPENDITURES BY CATEGORY-ALL FUNDS

Personal Services	\$ 7,424,712	\$ 7,474,502	\$ 7,711,337	\$ 7,685,978	\$ 7,719,398	\$ 8,061	0.10%
Employee Benefits	7,298,425	7,862,347	8,750,808	8,662,713	9,089,351	338,543	3.87%
Salaries & Benefits	14,723,137	15,336,849	16,462,145	16,348,691	16,808,749	346,604	2.11%
Contractual Services	4,460,480	4,664,986	4,693,874	4,360,675	4,658,599	(35,275)	-0.75%
Commodities	1,988,286	2,028,262	2,105,395	2,082,581	2,127,705	22,310	1.06%
Depreciation	170,055	352,484	340,332	352,484	355,000	14,668	4.31%
Capital Outlay	2,140,850	4,274,052	5,051,687	4,562,323	3,931,184	(1,120,503)	-22.18%
Debt Service	379,608	574,744	1,402,894	1,402,662	1,424,209	21,315	1.52%
Transfers	893,847	489,458	1,562,912	1,562,912	569,476	(993,436)	-63.56%
Total Expenditures	\$ 24,756,263	\$ 27,720,835	\$ 31,619,239	\$ 30,672,328	\$ 29,874,922	\$ (1,744,317)	-5.52%

EXPENDITURES BY CATEGORY - ALL FUNDS



Village of River Forest
Budget Summary by Account-All Funds
Fiscal Year 2019 Budget

Expenditures by Account- All Funds	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	\$CHNG FY 18/19	% CHNG FY 18/19
Personal Services							
510100 Salaries-Sworn	\$ 4,370,961	\$ 4,326,486	\$ 4,521,616	\$ 4,640,671	\$ 4,489,895	\$ (31,721)	-0.70%
510200 Salaries-Regular	1,898,615	2,076,610	2,233,306	2,241,136	2,325,091	91,785	4.11%
511500 Specialist Pay	172,421	181,542	185,671	187,352	186,951	1,280	0.69%
511600 Holiday Pay	176,433	171,666	196,841	164,705	203,180	6,339	3.22%
511700 Overtime Pay	410,210	472,953	399,000	331,339	358,000	(41,000)	-10.28%
511727 STEP Overtime	6,994	7,828	28,688	13,400	19,788	(8,900)	-31.02%
511750 Compensated Absences-Ret	184,601	43,241	20,000	-	-	(20,000)	-100.00%
511800 Educational Incentives	49,850	53,650	54,150	52,390	54,700	550	1.02%
511950 Insurance Refusal Reimb	5,750	5,625	6,000	5,447	7,001	1,001	16.68%
513000 Salaries-Part-Time	148,877	134,901	66,065	49,538	74,792	8,727	13.21%
Total Personal Services	7,424,712	7,474,502	7,711,337	7,685,978	7,719,398	8,061	0.10%
Employee Benefits							
520100 ICMA Retirement Contribution	8,073	8,262	2,846	1,620	-	(2,846)	-100.00%
520320 FICA	124,856	133,991	145,515	142,529	149,578	4,063	2.79%
520325 Medicare	99,233	103,401	108,767	103,634	109,622	855	0.79%
520330 IMRF	177,012	179,871	267,349	261,131	263,162	(4,187)	-1.57%
520350 Employee Assistance Program	1,781	1,758	1,750	1,750	1,750	-	0.00%
520375 Fringe Benefits	22,295	22,990	22,240	22,763	22,100	(140)	-0.63%
520381 IMRF Pension Expense	67,243	73,087	-	-	-	-	-
520400 Health Insurance	1,006,538	1,027,452	1,176,842	1,139,705	1,225,240	48,398	4.11%
520420 Health Insurance - Retirees	125,288	113,597	127,650	134,361	141,556	13,906	10.89%
520421 OPEB-Other Post Emp Benefits	5,825	6,786	-	-	-	-	-
520425 Life Insurance	4,927	4,594	4,922	4,413	5,110	188	3.82%
520430 VEBA Contributions	134,727	146,061	175,133	176,335	174,895	(238)	-0.14%
520500 Wellness Program	1,309	1,351	1,500	1,090	1,500	-	0.00%
526100 Public Safety Pensions	3,359,810	3,621,658	4,077,378	4,025,132	4,137,838	60,460	1.48%
526150 Public Safety Pension Refunds	82,236	1,544	-	250,000	50,000	50,000	-
530009 Police Pension Contribution	1,130,516	1,329,644	1,454,466	1,317,832	1,483,000	28,534	1.96%
530010 Fire Pension Contribution	946,756	1,086,300	1,184,450	1,080,418	1,324,000	139,550	11.78%
Total Employee Benefits	7,298,425	7,862,347	8,750,808	8,662,713	9,089,351	338,543	3.87%
Contractual Services							
530100 Electricity	33,553	39,712	39,000	35,103	38,004	(996)	-2.55%
530200 Communications	42,184	43,338	43,383	44,583	47,183	3,800	8.76%
530300 Auditing Services	38,360	38,360	46,434	29,935	35,783	(10,651)	-22.94%
530350 Actuarial Services	6,875	9,120	24,930	22,681	15,300	(9,630)	-38.63%
530360 Payroll Services	32,718	30,805	41,405	40,400	41,140	(265)	-0.64%
530370 Professional Services	11,253	11,650	10,350	10,605	11,450	1,100	10.63%
530380 Consulting Services	307,066	343,211	338,500	314,997	367,195	28,695	8.48%
530385 Administrative Adjudication	21,660	18,430	23,220	22,700	23,220	-	0.00%
530390 Engineering Fees	43,227	94,449	75,000	78,470	145,000	70,000	93.33%
530400 Secretarial Services	527	413	4,000	900	3,500	(500)	-12.50%
530410 IT Support	322,809	232,355	218,486	230,379	241,667	23,181	10.61%
530420 Legal Services	135,954	118,140	90,500	59,000	75,500	(15,000)	-16.57%
530425 Village Attorney	114,954	141,146	145,000	120,500	145,000	-	0.00%
530426 Village Prosecutor	11,000	13,005	12,000	12,000	12,000	-	0.00%
530429 Vehicle Sticker Program	16,133	14,226	17,115	17,337	17,625	510	2.98%
530430 Animal Control	3,560	950	2,500	2,490	2,500	-	0.00%
531100 Health Inspection Services	15,000	15,000	15,500	15,500	15,500	-	0.00%
531250 Unemployment Claims	-	4	5,000	1,950	1,500	(3,500)	-70.00%
531300 Inspections	59,194	73,937	64,100	83,655	66,350	2,250	3.51%
531305 Plan Review	16,645	48,198	30,000	25,580	30,000	-	0.00%
531310 JULIE Participation	3,668	3,235	3,241	2,555	3,271	30	0.93%
532100 Bank Fees	26,619	37,277	54,505	50,862	58,016	3,511	6.44%
532200 Liability Insurance	365,996	343,053	348,464	327,631	317,654	(30,810)	-8.84%
532250 IRMA Deductible	30,843	49,113	84,441	37,500	44,500	(39,941)	-47.30%
533050 Water System Maintenance	103,618	106,116	134,200	148,700	146,500	12,300	9.17%

Village of River Forest
Budget Summary by Account-All Funds
Fiscal Year 2019 Budget

Expenditures by Account- All Funds	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	\$CHNG FY 18/19	% CHNG FY 18/19
533055 Hydrant Maintenance	12,914	17,974	24,000	10,995	24,000	-	0.00%
533100 Maintenance of Equipment	16,019	19,626	25,616	22,633	26,116	500	1.95%
533200 Maintenance of Vehicles	127,687	174,363	111,887	140,282	117,150	5,263	4.70%
533300 Maint of Office Equipment	12,951	12,808	13,005	11,936	12,541	(464)	-3.57%
533400 Maint of Traffic/Street Lights	84,551	83,849	40,380	78,800	73,380	33,000	81.72%
533550 Maintenance of Trees	62,302	126,456	89,500	95,000	89,500	-	0.00%
533600 Maintenance of Buildings	66,388	95,076	78,960	74,434	84,790	5,830	7.38%
533610 Maintenance of Sidewalks	49,029	51,710	55,000	55,036	55,000	-	0.00%
533620 Maintenance of Streets	164,725	178,107	163,500	153,722	166,000	2,500	1.53%
533630 Overhead Sewer Program	114,450	26,600	59,000	20,250	59,000	-	0.00%
533640 Sewer/Catch Basin Repairs	33,484	51,466	50,000	33,000	50,000	-	0.00%
534100 Training	37,129	47,672	64,700	45,937	68,600	3,900	6.03%
534200 Community Support Services	151,207	155,971	113,155	107,380	118,905	5,750	5.08%
534250 Travel & Meetings	19,733	15,828	34,945	27,104	35,895	950	2.72%
534275 WSCDC Contribution	430,730	448,973	537,544	435,742	382,306	(155,238)	-28.88%
534277 Citizens Corps Council	5,062	2,479	5,000	300	5,000	-	0.00%
534278 Medical Reserve	-	-	500	-	500	-	0.00%
534290 License Fees	12,000	12,000	12,000	12,000	12,000	-	0.00%
534300 Dues & Subscriptions	40,766	44,613	43,514	43,708	43,943	429	0.99%
534350 Printing	18,736	16,495	22,349	17,510	20,499	(1,850)	-8.28%
534400 Medical & Screening	23,308	59,446	33,315	26,997	33,765	450	1.35%
534450 Testing	31,376	8,962	10,000	7,000	15,000	5,000	50.00%
534480 Water Testing	6,410	2,504	3,900	3,578	12,490	8,590	220.26%
535300 Advertising/Legal Notices	8,165	9,648	10,950	4,903	10,450	(500)	-4.57%
535350 Dumping Fees	20,860	26,984	29,000	33,735	33,000	4,000	13.79%
535400 Damage Claims	58,001	28,650	39,000	18,602	31,500	(7,500)	-19.23%
535450 Street Light Electricity	45,488	29,580	34,500	25,343	27,500	(7,000)	-20.29%
535500 Collection & Disposal	962,352	1,016,248	1,041,380	1,038,600	1,067,161	25,781	2.48%
535510 Leaf Disposal	69,829	65,235	68,000	64,020	68,000	-	0.00%
535600 Community & Employee Programs	11,412	10,420	8,000	16,115	9,250	1,250	15.63%
Total Contractual Services	4,460,480	4,664,986	4,693,874	4,360,675	4,658,599	(35,275)	-0.75%
Commodities							
540100 Office Supplies	20,372	21,648	30,175	24,981	29,675	(500)	-1.66%
540150 Office Equipment	3,281	3,901	5,150	585	3,150	(2,000)	-38.83%
540200 Gas & Oil	76,449	69,873	86,000	76,546	88,032	2,032	2.36%
540300 Uniforms Sworn Personnel	47,371	48,192	45,500	42,309	44,800	(700)	-1.54%
540310 Uniforms Other Personnel	5,509	5,508	7,850	6,808	7,850	-	0.00%
540400 Prisoner Care	1,776	2,664	2,608	2,512	2,608	-	0.00%
540500 Vehicle Parts	19,452	7,498	18,000	7,311	18,000	-	0.00%
540600 Operating Supplies/Equipment	134,957	129,306	109,563	132,174	106,688	(2,875)	-2.62%
540601 Radios	2,464	1,335	12,095	10,780	12,595	500	4.13%
540602 Firearms and Range Supplies	10,583	10,885	15,440	14,814	16,440	1,000	6.48%
540603 Evidence Supplies	2,584	4,723	6,100	5,598	6,950	850	13.93%
540605 DUI Expenditures	3,585	4,299	6,600	5,618	7,632	1,032	15.64%
540610 Drug Forfeiture Expenditures	2,430	2,085	5,000	3,800	6,110	1,110	22.20%
540615 Article 36 Seizures	7,586	5,162	6,350	5,300	6,560	210	3.31%
540800 Trees	57,387	31,958	9,750	10,875	22,000	12,250	125.64%
541300 Postage	19,079	21,725	23,000	17,025	19,600	(3,400)	-14.78%
542100 Snow & Ice Control	38,800	39,704	54,681	53,500	39,930	(14,751)	-26.98%
542200 Water From Chicago	1,518,006	1,600,742	1,638,973	1,643,019	1,666,525	27,552	1.68%
543100 Miscellaneous Exp	16,615	17,054	22,560	19,026	22,560	-	0.00%
Total Commodities	1,988,286	2,028,262	2,105,395	2,082,581	2,127,705	22,310	1.06%
Depreciation							
550010 Depreciation	170,055	352,484	340,332	352,484	355,000	14,668	4.31%
Total Depreciation	170,055	352,484	340,332	352,484	355,000	14,668	4.31%

Village of River Forest
Budget Summary by Account-All Funds
Fiscal Year 2019 Budget

Expenditures by Account- All Funds	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	\$CHNG FY 18/19	% CHNG FY 18/19
Capital Outlay							
550500 Building Improvements	81,882	681,417	710,725	770,559	235,740	(474,985)	-66.83%
550700 Land Purchase	-	-	1,005,000	1,004,443	-	(1,005,000)	-100.00%
551150 Sewer System Improvements	74,222	182,576	175,000	165,367	175,000	-	0.00%
551205 Streetscape Improvements	518,238	138,657	48,590	-	146,000	97,410	200.47%
551210 Parking Lot Improvements	-	137,394	-	-	-	-	-
551215 Trees	-	-	28,500	28,500	-	(28,500)	-100.00%
551250 Alley Improvements	261,133	240,918	200,000	197,201	950,000	750,000	375.00%
551300 Water System Improvements	43,912	490,316	469,000	421,317	434,000	(35,000)	-7.46%
551400 Meter Replacement Program	22,458	14,496	17,500	16,981	16,000	(1,500)	-8.57%
554300 Other Improvements	93,495	1,244,644	787,927	646,550	142,196	(645,731)	-81.95%
558610 Furniture and Equipment	-	17,783	-	-	-	-	-
558620 Information Technology Equip	3,355	233,984	237,170	237,170	258,660	21,490	9.06%
558700 Police Vehicles	127,585	103,259	80,672	169,652	85,983	5,311	6.58%
558720 Police Equipment	45,985	119,828	197,367	-	25,605	(171,762)	-87.03%
558800 Fire Vehicles	1,785	222,236	353,914	360,329	26,000	(327,914)	-92.65%
558850 Fire Equipment	166,149	-	45,000	-	106,000	61,000	135.56%
558910 Public Works Vehicles	114,076	70,046	339,322	268,750	445,000	105,678	31.14%
558925 Public Works Equipment	-	46,629	16,000	18,445	90,000	74,000	462.50%
559100 Street Improvements	586,575	329,869	340,000	257,059	795,000	455,000	133.82%
Total Capital Outlay	2,140,850	4,274,052	5,051,687	4,562,323	3,931,184	(1,120,503)	-22.18%
Debt Service							
560020 2005 GO Bond Principal (Library)	45,000	50,000	50,000	50,000	-	(50,000)	-100.00%
560021 2005 GO Bond Interest (Library)	6,017	4,150	2,074	2,075	-	(2,074)	-100.00%
560031 2016 GO Bond Principal	-	189,480	192,820	192,820	-	(192,820)	-100.00%
560032 2016 GO Bond Interest	-	3,677	2,410	2,410	-	(2,410)	-100.00%
560033 2018 GO Bond Principal	-	-	-	-	246,000	246,000	-
560034 2018 GO Bond Interest	-	-	-	-	7,584	7,584	-
560060 2008A GO Bond Principal (SIP)	160,000	-	-	-	-	-	-
560061 2008A GO Bond Interest (SIP)	5,760	-	-	-	-	-	-
560070 2008B Alt Rev Principal (WS)	-	-	165,000	165,000	170,000	5,000	3.03%
560071 2008B Alt Rev Interest (WS)	33,435	17,111	13,570	13,570	6,970	(6,600)	-48.64%
560081 Interfund Loan Interest	-	-	9,132	9,132	26,000	16,868	-
560102 Community Bk Loan Principal(WS)	-	-	48,701	48,683	49,813	1,112	2.28%
560103 Community Bk Loan Interest (WS)	13,538	2,678	1,807	1,826	696	(1,111)	-61.48%
560104 IEPA Loan Principal (WS)	-	-	607,550	607,395	620,893	13,343	2.20%
560105 IEPA Loan Interest (WS)	115,858	307,648	309,830	309,751	296,253	(13,577)	-4.38%
Total Debt Service	379,608	574,744	1,402,894	1,402,662	1,424,209	21,315	1.52%
Transfers							
575001 Transfer to General	-	43,208	-	-	-	-	-
575002 Transfer to Water and Sewer	382,300	-	-	-	-	-	-
575013 Transfer to CERF	461,547	421,250	512,912	512,912	519,476	6,564	1.28%
575014 Transfer to Capital Improvements	-	-	-	-	-	-	-
575031 Transfer to TIF-Madison Street	25,000	-	1,050,000	1,050,000	-	(1,050,000)	-100.00%
575032 Transfer to TIF-North Avenue	25,000	25,000	-	-	50,000	50,000	-
Total Transfers	893,847	489,458	1,562,912	1,562,912	569,476	(993,436)	-63.56%
Total Expenditures	\$ 24,756,263	\$ 27,720,835	\$ 31,619,239	\$ 30,672,328	\$ 29,874,922	\$ (1,744,317)	-5.52%

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 2019 Budget

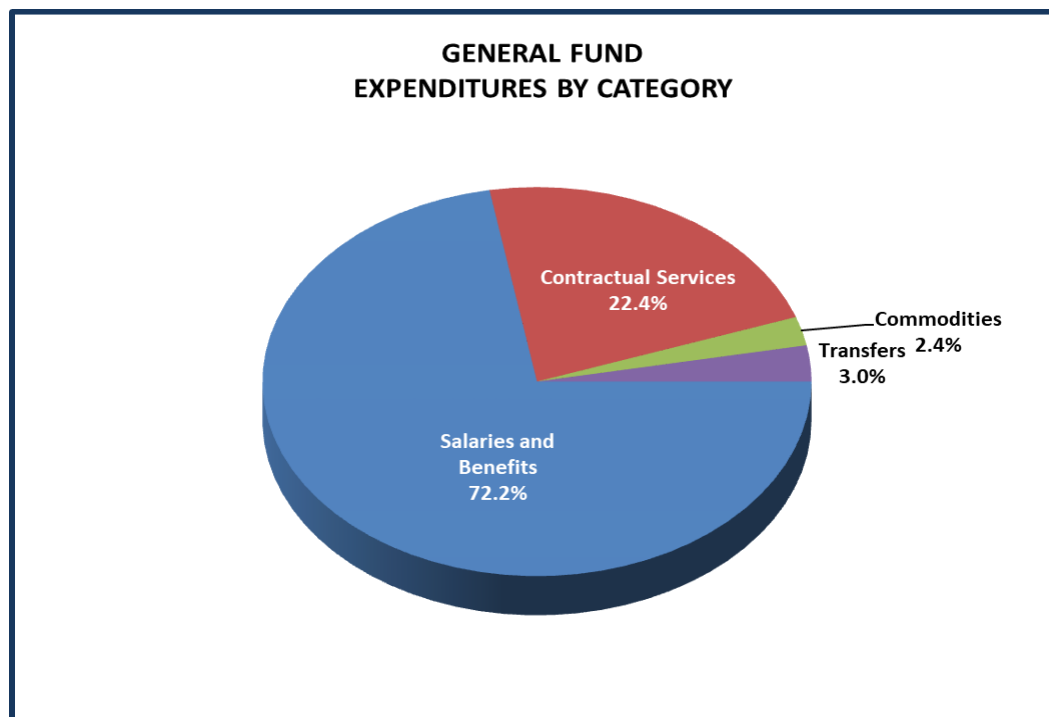
Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	\$ Chg FY 2018-19	% Chg FY 2018-19
01	General Fund							
01-00-00-41-1000	Property Tax-Prior Years	2,974,784	3,028,222	3,059,834	2,984,956	3,103,116	43,282	1.4%
01-00-00-41-1021	Property Tax-Current Year	3,181,100	3,259,469	3,221,943	3,228,153	3,308,066	86,123	2.7%
	Property Taxes	6,155,884	6,287,691	6,281,777	6,213,109	6,411,182	129,405	2.1%
01-00-00-41-1150	Replacement Tax	120,319	163,588	122,636	127,762	142,838	20,202	16.5%
01-00-00-41-1190	Restaurant Tax	172,387	156,554	172,106	162,082	162,082	(10,024)	-5.8%
01-00-00-41-1200	Sales Tax	1,852,444	1,727,402	1,907,716	1,889,673	1,917,570	9,854	0.5%
01-00-00-41-1205	State Use Tax	260,894	276,462	282,652	294,680	293,824	11,172	4.0%
01-00-00-41-1210	Non-Home Rule Sales Tax	885,574	824,652	876,001	874,591	885,137	9,136	1.0%
01-00-00-41-1250	Income Tax	1,190,627	1,056,031	1,128,372	999,894	1,070,278	(58,094)	-5.1%
01-00-00-41-1450	Transfer Tax	110,084	131,836	111,964	136,279	122,630	10,666	9.5%
01-00-00-41-1460	Communication Tax	342,467	309,679	313,573	280,684	266,650	(46,923)	-15.0%
01-00-00-41-1475	Utility Tax Elec	419,329	447,592	446,000	421,309	435,660	(10,340)	-2.3%
01-00-00-41-1480	Utility Tax Gas	139,689	166,930	200,550	190,000	190,000	(10,550)	-5.3%
01-00-00-41-1500	E911 Tax	55,596	-	-	-	-	-	-
01-00-00-41-1550	E911 State Taxes	93,125	158,960	170,700	43,312	-	(170,700)	-100.0%
	Other Taxes	5,642,535	5,419,686	5,732,270	5,420,266	5,486,669	(245,601)	-4.3%
01-00-00-42-2115	Pet Licenses	2,290	2,130	2,000	2,100	2,100	100	5.0%
01-00-00-42-2120	Vehicle Licenses	294,267	289,225	291,485	290,093	305,000	13,515	4.6%
01-00-00-42-2125	Cab License	-	500	-	-	-	-	-
01-00-00-42-2345	Contractor's License Fees	83,650	88,250	83,000	84,760	84,660	1,660	2.0%
01-00-00-42-2350	Business Licenses	17,595	15,630	17,000	17,000	17,000	-	0.0%
01-00-00-42-2355	Tent Licenses	540	210	300	200	300	-	0.0%
01-00-00-42-2360	Building Permits	382,895	980,592	475,000	556,870	514,500	39,500	8.3%
01-00-00-42-2361	Plumbing Permits	39,640	52,905	48,000	36,525	37,260	(10,740)	-22.4%
01-00-00-42-2362	Electrical Permits	45,789	72,898	51,000	48,950	49,930	(1,070)	-2.1%
01-00-00-42-2364	Reinspection Fees	3,375	6,635	3,500	14,000	5,000	1,500	42.9%
01-00-00-42-2365	Bonfire Permits	30	60	60	60	60	-	0.0%
01-00-00-42-2366	Bee Keeping Permits	-	-	-	-	500	500	-
01-00-00-42-2368	Solicitors Permits	800	925	500	800	500	-	0.0%
01-00-00-42-2370	Film Crew License	5,200	11,400	5,650	4,500	4,800	(850)	-15.0%
01-00-00-42-2520	Liquor Licenses	21,950	20,400	23,500	23,500	23,500	-	0.0%
01-00-00-42-2570	Cable/Video Svc Provider Fees	219,830	221,093	220,376	222,664	222,664	2,288	1.0%
	Licenses & Permits	1,117,851	1,762,853	1,221,371	1,302,022	1,267,774	46,403	3.8%
01-00-00-43-3065	Police Reports	2,303	2,282	2,100	2,250	2,200	100	4.8%
01-00-00-43-3070	Fire Reports	440	550	600	625	700	100	16.7%
01-00-00-43-3180	Garbage Collection	939,936	990,304	1,041,380	1,038,600	1,067,161	25,781	2.5%
01-00-00-43-3185	Penalties on Garbage Fees	7,433	7,132	7,767	7,360	7,560	(207)	-2.7%
01-00-00-43-3200	Metra Daily Parking	29,772	28,782	29,035	28,410	31,961	2,926	10.1%
01-00-00-43-3220	Parking Lot Permit Fees	48,742	49,722	48,627	49,692	74,538	25,911	53.3%
01-00-00-43-3225	Administrative Towing Fees	138,500	131,500	140,800	146,000	144,700	3,900	2.8%
01-00-00-43-3230	Animal Release Fees	565	35	500	-	-	(500)	-100.0%
01-00-00-43-3515	NSF Fees	-	25	200	100	200	-	0.0%
01-00-00-43-3530	50/50 Sidewalk Program	7,016	7,496	10,000	9,432	10,000	-	0.0%
01-00-00-43-3536	Elevator Inspection Fees	4,700	4,300	4,500	4,300	4,300	(200)	-4.4%
01-00-00-43-3537	Re-Inspection Fees	400	1,400	400	1,200	400	-	0.0%
01-00-00-43-3550	Ambulance Fees	406,242	333,993	390,000	296,051	340,000	(50,000)	-12.8%
01-00-00-43-3554	CPR Fees	2,103	765	1,200	1,200	1,200	-	0.0%
01-00-00-43-3557	Car Fire & Extrication Fee	-	-	1,000	500	500	(500)	-50.0%
01-00-00-43-3559	Plan Review Fees-Fire	1,659	-	-	-	-	-	-

Village of River Forest
Budget Detail by Account
Fiscal Year 2019 Budget

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	\$ Chg FY 2018-19	% Chg FY 2018-19
01-00-00-43-3560	State Highway Maintenance	-	113,265	56,323	57,657	57,657	1,334	2.4%
01-00-00-43-4020	WSCDC Janitorial Service	11,368	6,375	6,566	-	-	(6,566)	-100.0%
01-00-00-43-4030	Workers Comp Payments	37,395	-	10,000	-	10,000	-	0.0%
	Charges for Services	1,638,574	1,677,926	1,750,998	1,643,377	1,753,077	2,079	20.8%
01-00-00-44-4230	Police Tickets	161,400	146,836	175,700	152,738	160,900	(14,800)	-8.4%
01-00-00-44-4240	Automated Traffic Fines	39,505	28,921	32,760	32,760	35,531	2,771	8.5%
01-00-00-44-4300	Local Ordinance Tickets	3,416	5,162	6,900	5,953	5,075	(1,825)	-26.4%
01-00-00-44-4430	Court Fines	51,759	46,141	56,900	58,871	55,714	(1,186)	-2.1%
01-00-00-44-4435	DUI Fines	17,905	9,790	6,600	16,233	7,632	1,032	15.6%
01-00-00-44-4436	Drug Forfeiture Revenue	1,378	7	5,000	1,584	6,110	1,110	22.2%
01-00-00-44-4439	Article 36 Forfeited Funds	2,618	970	6,350	8,084	6,560	210	3.3%
01-00-00-44-4440	Building Construction Citation	2,975	6,600	2,000	13,020	5,000	3,000	150.0%
	Fines & Forfeits	280,956	244,427	292,210	289,243	282,522	(9,688)	-3.3%
01-00-00-45-5100	Interest	44,686	59,374	72,453	76,478	92,276	(72,453)	-100.0%
01-00-00-45-5200	Net Change in Fair Value	4,615	(6,215)	-	-	-	92,276	
	Interest	49,301	53,159	72,453	76,478	92,276	19,823	27.4%
01-00-00-46-6408	Cash Over/Short	123	-	-	-	-	-	
01-00-00-46-6410	Miscellaneous	15,801	60,944	40,000	27,084	35,300	(4,700)	-11.8%
01-00-00-46-6411	Miscellaneous Public Safety	5,646	4,520	4,500	4,500	4,500	-	0.0%
01-00-00-46-6412	Reimb-Crossing Guards	53,500	59,884	61,700	60,797	62,626	926	1.5%
01-00-00-46-6415	Reimbursement of Expenses	12,449	19,572	6,000	7,668	7,500	1,500	25.0%
01-00-00-46-6417	IRMA Reimbursements	50,157	50,066	45,000	37,104	45,000	-	0.0%
01-00-00-46-6510	T-Mobile Lease	38,508	39,663	40,843	40,843	42,068	1,225	3.0%
01-00-00-46-6511	WSCDC Rental Income	-	-	48,000	68,195	50,722	2,722	5.7%
01-00-00-46-8001	IRMA Excess	87,514	371,285	50,000	75,000	75,000	25,000	50.0%
	Miscellaneous	263,698	605,934	296,043	321,191	322,716	26,673	9.0%
01-00-00-46-6521	Law Enf Training Reimb	-	7,632	2,100	3,914	2,100	-	0.0%
01-00-00-46-6524	ISEARCH Grant	8,000	8,150	8,500	8,500	8,750	250	2.9%
01-00-00-46-6525	Bullet Proof Vest Reimb-DOJ	1,253	4,606	3,311	3,354	3,833	522	15.8%
01-00-00-46-6528	IDOT Traffic Safety Grant	(2,134)	15,780	28,688	26,320	19,788	(8,900)	-31.0%
01-00-00-46-6533	NACCHO Medical Corp Grant	1,391	-	-	-	-	-	
01-00-00-46-6537	IMPACT Grant	40,303	38,518	-	-	-	-	
01-00-00-46-6615	MABAS Grant	13,028	7,530	6,000	-	-	(6,000)	-100.0%
01-00-00-46-6620	State Fire Marshal Training	-	8,129	6,000	2,030	4,050	(1,950)	-32.5%
	Grants & Contributions	61,841	90,345	54,599	44,118	38,521	(16,078)	-29.4%
01-00-00-47-7031	Transfer from TIF		43,208	-	-	-	-	
01-00-00-48-8000	Sale of Property	-	359	1,000	-	1,000	-	0.0%
01-00-00-49-8003	Proceeds - 2016 GO Bonds	382,300	-	-	-	-	-	
	Other Financing Sources	382,300	43,567	1,000	-	1,000	-	0.0%
	Total Revenue	15,592,940	16,185,588	15,702,721	15,309,804	15,655,737	(46,984)	-0.3%

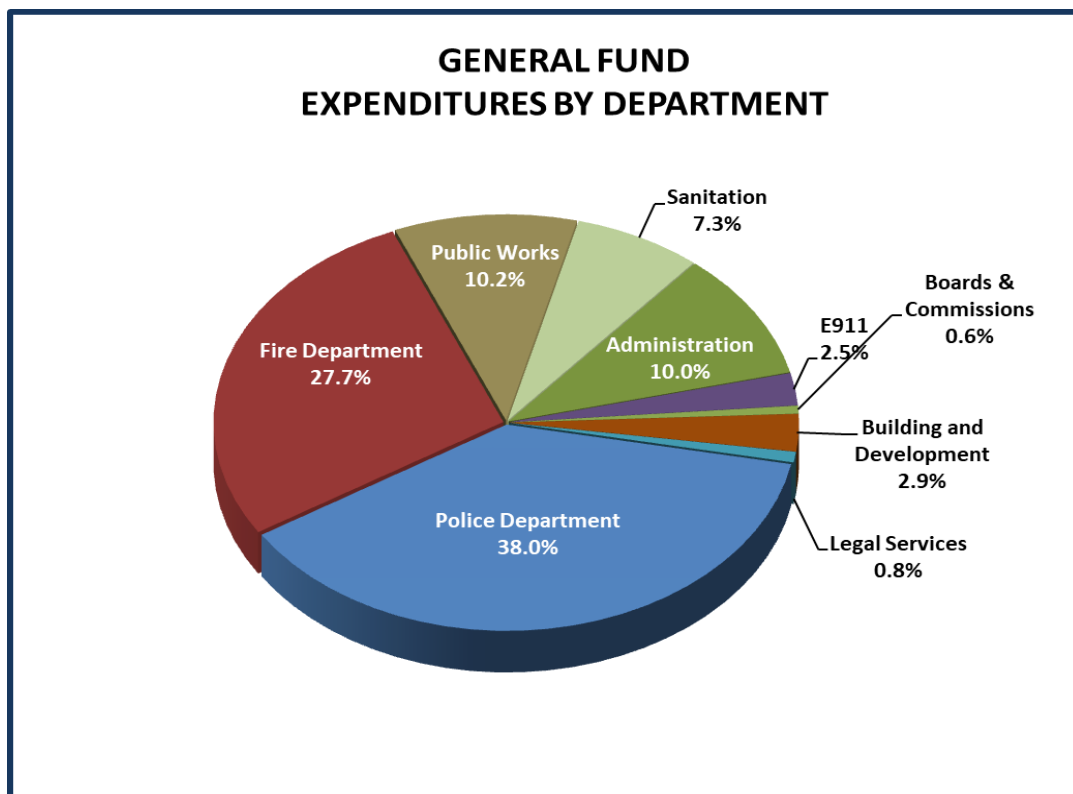
General Fund- Expenditures by Category

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	\$CHNG FY18/19	% CHNG FY18/19
EXPENDITURES BY CATEGORY							
Personal Services	6,765,702	6,770,615	6,951,320	6,931,913	6,917,131	(34,189)	-0.49%
Employee Benefits	3,583,914	3,942,341	4,339,830	4,044,488	4,540,091	200,261	4.61%
Salaries and Benefits	10,349,616	10,712,956	11,291,150	10,976,401	11,457,222	166,072	1.47%
Contractual Services	3,546,229	3,766,834	3,690,245	3,519,723	3,551,030	(139,215)	-3.77%
Commodities	350,026	327,971	377,212	342,247	379,875	2,663	0.71%
Transfers	893,847	446,250	1,466,033	1,466,033	474,171	(991,862)	-67.66%
TOTAL	15,139,718	15,254,011	16,824,640	16,304,404	15,862,298	(962,342)	-5.72%



General Fund Expenditures by Department

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	\$CHNG FY 18/19	% CHNG FY 18/19
EXPENDITURES BY DEPARTMENT							
Administration	1,978,482	1,646,739	2,663,502	2,605,806	1,594,016	(1,069,486)	-40.15%
E911	494,924	461,034	557,094	444,042	401,856	(155,238)	-27.87%
Boards & Commissions	35,504	13,529	20,225	16,300	99,425	79,200	391.59%
Building and Development	361,116	483,207	450,299	473,809	463,983	13,684	3.04%
Legal Services	187,315	175,771	142,000	124,500	132,000	(10,000)	-7.04%
Police Department	5,324,907	5,518,572	5,958,431	5,734,217	6,019,887	61,456	1.03%
Fire Department	4,172,989	4,142,954	4,322,304	4,182,679	4,397,040	74,736	1.73%
Public Works	1,552,300	1,730,722	1,600,905	1,620,331	1,618,430	17,525	1.09%
Sanitation	1,032,182	1,081,483	1,109,880	1,102,720	1,135,661	25,781	2.32%
TOTAL	15,139,719	15,254,011	16,824,640	16,304,404	15,862,298	(962,342)	-5.72%



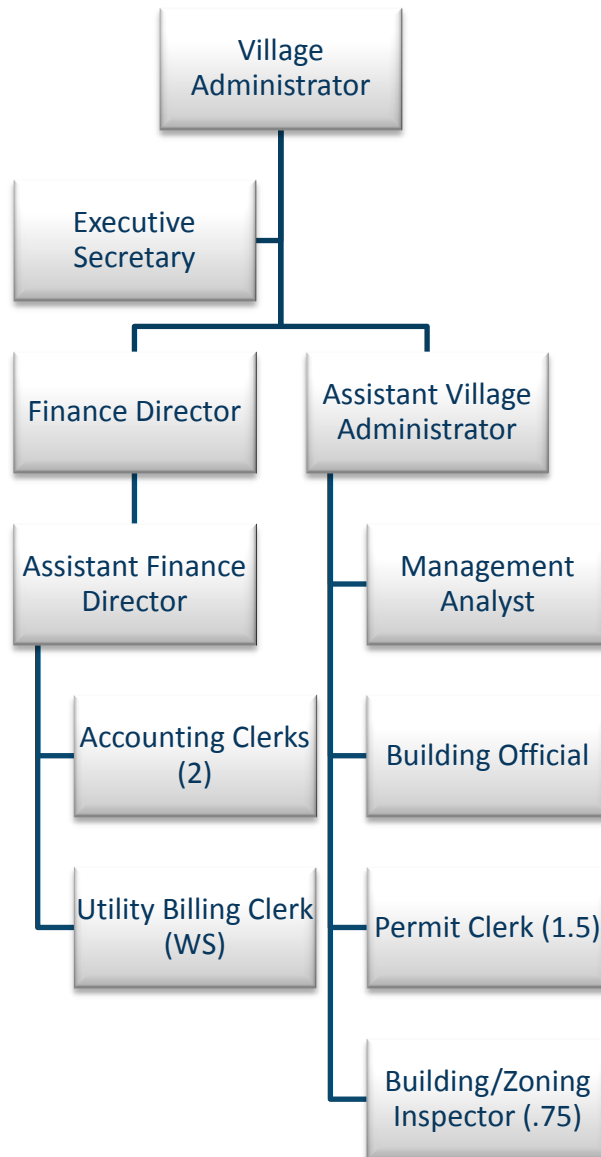
**Village of River Forest
General Fund
Budget Summary By Account
Fiscal Year 2019 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	\$ CHG FY 2017/18	% CHG FY 2017/18
PERSONAL SERVICES								
510100	Salaries-Sworn	4,370,961	4,326,486	4,521,616	4,640,671	4,489,895	(31,721)	-0.70%
510200	Salaries-Regular	1,262,863	1,398,696	1,502,739	1,508,265	1,552,462	49,723	3.31%
511500	Specialist Pay	170,321	179,442	183,571	185,252	184,851	1,280	0.70%
511600	Holiday Pay	176,433	171,666	196,841	164,705	203,180	6,339	3.22%
511700	Overtime Pay	405,395	467,188	387,000	322,492	346,000	(41,000)	-10.59%
511727	STEP Overtime	6,994	7,828	28,688	13,400	19,788	(8,900)	-31.02%
511750	Compensated Absences-Ret	184,601	43,241	20,000	-	-	(20,000)	-100.00%
511800	Educational Incentives	49,850	53,650	54,150	52,390	54,700	550	1.02%
511950	Insurance Refusal Reimb	5,513	5,475	5,850	5,200	6,663	813	13.90%
513000	Salaries-Part-Time	132,771	116,943	50,865	39,538	59,592	8,727	17.16%
	Total Personal Services	6,765,702	6,770,615	6,951,320	6,931,913	6,917,131	(34,189)	-0.49%
EMPLOYEE BENEFITS								
520100	ICMA Retirement Contribution	8,072	8,262	2,846	1,620	-	(2,846)	-100.00%
520320	FICA	85,007	92,056	98,720	93,966	100,548	1,828	1.85%
520325	Medicare	89,804	93,414	97,636	92,063	97,881	245	0.25%
520330	IMRF	177,012	179,871	180,392	174,363	176,093	(4,299)	-2.38%
520350	Employee Assistance Program	1,781	1,758	1,750	1,750	1,750	-	0.00%
520375	Fringe Benefits	17,479	17,900	17,210	17,376	16,950	(260)	-1.51%
520400	Health Insurance	872,758	882,441	1,007,761	968,844	1,033,847	26,086	2.59%
520420	Health Insurance-Retirees	122,035	110,536	124,358	131,658	138,540	14,182	11.40%
520425	Life Insurance	4,560	4,183	4,502	4,035	4,675	173	3.84%
520430	HDHP Contributions	126,825	134,625	164,239	159,473	161,307	(2,932)	-1.79%
520500	Wellness Program	1,309	1,351	1,500	1,090	1,500	-	0.00%
530009	Police Pension Contribution	1,130,516	1,329,644	1,454,466	1,317,832	1,483,000	28,534	1.96%
530010	Fire Pension Contribution	946,756	1,086,300	1,184,450	1,080,418	1,324,000	139,550	11.78%
	Total Employee Benefits	3,583,914	3,942,341	4,339,830	4,044,488	4,540,091	200,261	4.61%
CONTRACTUAL SERVICES								
530200	Communications	36,572	36,799	36,603	37,417	40,403	3,800	10.38%
530300	Audit Services	21,490	21,410	25,090	18,035	20,090	(5,000)	-19.93%
530350	Actuarial Services	3,687	4,810	18,800	18,340	9,800	(9,000)	-47.87%
530370	Professional Services	11,253	11,650	10,350	10,605	11,450	1,100	10.63%
530380	Consulting Services	96,221	165,842	138,000	158,217	225,950	87,950	63.73%
530385	Administrative Adjudication	21,660	18,430	23,220	22,700	23,220	-	0.00%
530400	Secretarial Services	527	413	4,000	900	3,500	(500)	-12.50%
530410	IT Support	280,347	193,968	182,093	198,295	175,397	(6,696)	-3.68%
530420	Legal Services	65,371	53,160	32,500	15,500	22,500	(10,000)	-30.77%
530425	Village Attorney	111,420	109,605	100,000	97,500	100,000	-	0.00%
530426	Village Prosecutor	11,000	13,005	12,000	12,000	12,000	-	0.00%
530429	Vehicle Sticker Program	16,133	14,226	17,115	17,337	17,625	510	2.98%
530430	Animal Control	3,560	950	2,500	2,490	2,500	-	0.00%
531100	Health Inspections	15,000	15,000	15,500	15,500	15,500	-	0.00%
531250	Unemployment Claims	-	4	5,000	1,950	1,500	(3,500)	-70.00%
531300	Inspections	59,194	73,937	63,100	83,355	65,350	2,250	3.57%
531305	Plan Review	16,645	48,198	30,000	25,580	30,000	-	0.00%
531310	Julie Participation	1,834	1,618	970	1,455	1,000	30	3.09%
532100	Bank Fees	8,326	9,571	11,271	11,362	11,998	727	6.45%
532200	Liability Insurance	332,434	308,322	310,453	291,247	279,790	(30,663)	-9.88%
532250	IRMA Deductible	30,843	49,113	74,974	28,200	35,000	(39,974)	-53.32%
533100	Maintenance of Equipment	16,019	19,626	25,616	22,633	26,116	500	1.95%
533200	Maintenance of Vehicles	109,989	166,502	103,887	117,332	109,150	5,263	5.07%
533300	Maint of Office Equipment	11,359	9,743	12,005	10,115	11,541	(464)	-3.87%
533400	Maint of Traffic/Street Lights	84,551	83,849	40,380	78,800	73,380	33,000	81.72%
533550	Maintenance of Trees	62,300	126,456	89,500	95,000	89,500	-	0.00%
533600	Maintenance of Buildings	59,593	80,929	63,710	64,720	69,540	5,830	9.15%
533610	Maintenance of Sidewalks	49,029	51,710	55,000	55,036	55,000	-	0.00%
533620	Maintenance of Streets	147,494	178,107	155,500	145,722	108,000	(47,500)	-30.55%
534100	Training	32,976	45,670	56,250	42,387	60,450	4,200	7.47%

**Village of River Forest
General Fund
Budget Summary By Account
Fiscal Year 2019 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	\$ CHG FY 2017/18	% CHG FY 2017/18
534200	Community Support Services	151,207	155,971	113,155	107,380	118,905	5,750	5.08%
534250	Travel & Meetings	16,498	12,726	28,320	21,879	28,710	390	1.38%
534275	WSCDC Contribution	430,730	448,973	537,544	435,742	382,306	(155,238)	-28.88%
534277	Citizens Corp Council	5,061	2,479	5,000	300	5,000	-	0.00%
534278	Medical Reserve Corp	-	-	500	-	500	-	-
534300	Dues & Subscriptions	37,661	42,125	40,454	40,658	40,843	389	0.96%
534350	Printing	13,163	9,462	11,040	9,844	9,190	(1,850)	-16.76%
534400	Medical & Screening	13,078	13,288	25,615	20,647	26,065	450	1.76%
534450	Testing	31,376	8,962	10,000	7,000	15,000	5,000	50.00%
535300	Advertising/Legal Notices	7,864	7,580	5,350	2,153	4,850	(500)	-9.35%
535350	Dumping Fees	8,808	8,283	11,000	14,235	13,000	2,000	18.18%
535400	Damage Claims	24,874	22,879	35,000	16,077	27,500	(7,500)	-21.43%
535450	Street Light Electricity	45,488	29,580	34,500	25,343	27,500	(7,000)	-20.29%
535500	Collection & Disposal	962,352	1,016,248	1,041,380	1,038,600	1,067,161	25,781	2.48%
535510	Leaf Disposal	69,830	65,235	68,000	64,020	68,000	-	0.00%
535600	Employee Recognition	11,412	10,420	8,000	16,115	9,250	1,250	15.63%
	Total Contractual Services	3,546,229	3,766,834	3,690,245	3,519,723	3,551,030	(139,215)	-3.77%
COMMODITIES								
540100	Office Supplies	20,149	21,481	29,675	24,699	29,175	(500)	-1.68%
540150	Office Equipment	3,281	3,901	5,150	585	3,150	(2,000)	-38.83%
540200	Gas & Oil	66,383	60,715	76,600	65,441	75,262	(1,338)	-1.75%
540300	Uniforms Sworn Personnel	47,370	48,192	45,500	42,309	44,800	(700)	-1.54%
540310	Uniforms Other Personnel	4,709	4,952	6,375	5,776	6,375	-	0.00%
540400	Prisoner Care	1,776	2,663	2,608	2,512	2,608	-	0.00%
540500	Vehicle Parts	6,000	3,825	10,000	2,286	10,000	-	0.00%
540600	Operating Supplies/Equipment	64,499	70,472	71,788	79,779	79,788	8,000	11.14%
540601	Radios	2,464	1,335	12,095	10,780	12,595	500	4.13%
540602	Firearms/Range Supplies	10,583	10,885	15,440	14,814	16,440	1,000	6.48%
540603	Evidence Supplies	2,584	4,723	6,100	5,598	6,950	850	13.93%
540605	DUI Expenditures	3,585	4,299	6,600	5,618	7,632	1,032	15.64%
540610	Drug Forfeiture Expenditures	2,430	2,085	5,000	3,800	6,110	1,110	22.20%
540615	Article 36 Seizures	7,586	5,162	6,350	5,300	6,560	210	3.31%
540800	Trees	57,387	31,958	9,750	10,875	22,000	12,250	125.64%
541300	Postage	10,440	11,618	13,500	8,575	10,500	(3,000)	-22.22%
542100	Snow & Ice Control	38,800	39,705	54,681	53,500	39,930	(14,751)	-26.98%
	Total Commodities	350,026	327,971	377,212	342,247	379,875	2,663	0.71%
TRANSFERS								
570002	Transfer to Water and Sewer	382,300	-	-	-	-	-	-
575013	Transfer to Capital Equip Repl Fund	461,547	421,250	416,033	416,033	424,171	8,138	1.96%
575014	Transfer to Capital Improvements	-	-	-	-	-	-	-
575031	Transfer to TIF-Madison Street	25,000	-	1,050,000	1,050,000	50,000	(1,000,000)	-95.24%
575032	Transfer to TIF-North Avenue	25,000	25,000	-	-	-	-	-
	Total Transfers	893,847	446,250	1,466,033	1,466,033	474,171	(991,862)	-67.66%
TOTAL GENERAL FUND		15,139,718	15,254,011	16,824,640	16,304,404	15,862,298	(962,342)	-5.72%

Administration Organizational Chart



Administration

BUDGET SNAPSHOT

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET
Personal Services	\$589,199	\$570,353	\$565,277	\$576,189
Employee Benefits	\$183,605	\$187,756	\$172,081	\$193,263
Contractual Services	\$821,188	\$822,768	\$784,918	\$744,939
Commodities	\$27,747	\$34,625	\$23,530	\$29,625
Transfers	\$25,000	\$1,050,000	\$1,050,000	\$50,000
Total	\$1,646,739	\$2,663,502	\$2,605,806	\$1,594,016

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

In FY 2018 the Village increased liability insurance deductible from \$2,500 to \$25,000 per incident which resulted in lower annual premium costs. At that time, the Village increased its budget for damage claims as it was unknown how much the Village would incur in additional deductible costs. The FY 2019 budget for damage claims has been reduced to reflect claims trend experience. Also, any deductibles incurred beyond what has been budgeted will be paid out of the Village's Optional Credit Reserve Fund that is held by the Village's insurance company, reducing the Village's overall expenses in the long term.

The Information Technology budget increased to account for additional licenses needed for various applications used by operating departments. It also includes funds for cloud storage and the completion of a Laserfiche gap analysis. Village staff currently utilizes Laserfiche for electronic records storage and believes there are additional ways to use the system to streamline operations for both staff and the public. For instance, Laserfiche can provide public access to certain areas of the system in order to view records (e.g. Board Meeting agendas, minutes, etc.) as well as the ability to complete and submit online forms. The gap analysis will result in a report that identifies opportunities for improvement as well as an implementation plan.

The FY 2019 budget also includes consulting fees for the remaining work to be performed on the Comprehensive Plan update and membership in the Northern Illinois Benchmarking Cooperative (NIBC). The NIBC is a performance management cooperative consisting of 11 member communities. It was formed on the idea that communities should jointly explore, develop, and share performance metrics that support the

**VILLAGE OF RIVER FOREST, ILLINOIS
ADMINISTRATION OVERVIEW
FISCAL YEAR 2019 BUDGET**

collaborative assessment of trends and operational best practices in order to improve service levels, create more efficient practices and government innovation.

There are no staffing changes proposed for FY 2019.

PERSONNEL SUMMARY

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET
Administration	2.5	3.5	3.5
Finance	3.75	4.0	4.0
TOTAL ADMINISTRATION FTEs	6.25	7.5	7.5

**VILLAGE OF RIVER FOREST, ILLINOIS
ADMINISTRATION OVERVIEW
FISCAL YEAR 2019 BUDGET**

LOOKING FORWARD: 2019 OBJECTIVES

Village Board Strategic Goal: Customer Service

1. Continue to implement improvements in the Village's proactive and reactive communication with the public. Evaluate and implement strategies such as a possible Village Board Meeting recap, the creation of an online community calendar, increasing awareness of the Village's online and social media presence, and evaluate other methods of message delivery to various audiences.
2. Review available Smart City applications to determine which applications may enhance customer service and/or Village operations.
3. Continue to examine the Village's new website for additional improvements such as the information and functionality of the Water and Sewer/Utility Billing section.
4. Investigate alternative options for water/sewer bill printing.
5. Implement "Payee Positive pay" system that helps protect against check fraud.
6. Complete second floor modernization and efficiency improvements to better serve customers.

Village Board Strategic Goal: Quality of Life

1. Identify and implement streetscaping and entryway beautification elements including unique street signage and wayfinding signage.
2. Review, prioritize and consider recommendations from the 2018 Comprehensive Plan update and allocate resources necessary to begin implementation.
3. Continue to seek opportunities for intergovernmental cooperation and grant and other funding sources for short and long term improvements to the Harlem Avenue viaduct.

Village Board Strategic Goal: Performance & Efficiency

1. Complete information technology strategic plan to identify short and long term improvements to the Village's computer network as well as future funding requirements.
2. Complete improvements to the Village's audio/visual system that include more reliable presentation tools at, and audio recordings of, public meetings in the first floor Community Room, as well as more functional and reliable tools for internal and external meetings in the second floor conference room.
3. Continue the scanning and electronic storage of Village records to eliminate the physical space required to store the records and improve efficiency in retrieving those records.
4. Conduct IT Security Audit to determine whether there are any internal or external system vulnerabilities. If any exist, the Village will create and implement a plan to identify those vulnerabilities.
5. Conduct an analysis of how staff currently utilizes the Village's electronic document storage program and determine how the program can be better utilized to permanently store and retrieve those records. The Village will also create a plan to utilize the program to improve the services offered on the Village's website such as online form submission and access to particular records that enhance government transparency.
6. Participate in Northern Illinois Benchmarking Cooperative to explore, develop, and share performance metrics that support the collaborative assessment of trends and operational best practices in order to improve service levels, create more efficient practices and government innovation.
7. Prepare and distribute request for proposal for police and firefighter pension fund actuarial services.

**VILLAGE OF RIVER FOREST, ILLINOIS
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FISCAL YEAR 2019 BUDGET**

Village Board Strategic Goal: Economic Development

1. Implement a TIF District along North Avenue and work with the Economic Development Commission to identify strategies for redevelopment in this corridor.
2. Work with Economic Development Commission to identify strategies for redevelopment and Madison Street TIF District.
3. Oversee the planned development and administer the redevelopment agreement at Lake Street and Lathrop Avenue, which includes oversight of environmental remediation.
4. Lake and Park - work with developer on property assembly, redevelopment agreement and planned development application.
5. Complete Comprehensive Plan update.
6. Examine façade improvement programs for existing businesses.

**VILLAGE OF RIVER FOREST, ILLINOIS
ADMINISTRATION OVERVIEW
FISCAL YEAR 2019 BUDGET**

REVIEWING THE YEAR: 2018 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOALS	STATUS
Consider implementation of renovations to lobby to improve customer service	Work will commence in the fourth quarter of FY 2018 and will be completed in the first quarter of FY 2019.
Launch Village Social media site to improve communication with constituents	Completed - The Village's Facebook page is active
Launch new Village website with enhancements to services and promote improvements such as automatic utility bill payments through the site	Completed - The Village's website is live
Investigate alternative options for water/sewer bill printing	This item will be completed in FY 2019 and has been deferred while the Springbrook system upgrade is completed.
Use GIS/Accela to track customer service requests and improve internal monitoring of staff responses	Village staff anticipates that this goal will be completed in the fourth quarter of FY 2018/first quarter of FY 2019
Implement Springbrook upgrade to the latest version on the Cloud. Once Springbrook is upgraded, the Village will be able to implement "Payee Positive pay" system that helps protect against check fraud.	The Springbrook upgrade is scheduled for February 2018. The Village opted not to go to the Cloud at this time. Payee Positive Pay and Utility Billing work order goals will be carried forward to FY 2019 once the upgrade is complete.
Revise information provided to new residents and examine efficient and effective methods of distributing the information	The communications consultant assisted in completing a "New Resident Guide" on the Village's new website. Staff will continue to evaluate and implement various methods of distributing this material.

VILLAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

GOALS	STATUS
Work with Historic Preservation Commission to complete design and production of map of Historic properties and disseminate work product to assist in public education efforts	The design of the map is complete and is expected to be produced in the fourth quarter of FY 2018
Work alongside Fire Department to implement food truck licensing/registration processes to ensure safe and successful community events.	The Village's food truck licensing process was implemented in 2017
Pursue grant funds for River Forest Bicycle Master Plan and, if received, create a Bicycle Master Plan.	As of this writing it appears that the Village may receive grant funding for the creation of a bicycle master plan. The creation of a bicycle master plan will be completed in conjunction with the updated Comprehensive Plan.

**VILLAGE OF RIVER FOREST, ILLINOIS
ADMINISTRATION OVERVIEW
FISCAL YEAR 2019 BUDGET**

VILLAGE BOARD STRATEGIC GOAL: PERFORMANCE & EFFICIENCY

GOALS	STATUS
Provide laptops to the Village Board of Trustees to make distribution of meeting packets and access to other Board-related materials and information more efficient.	Completed
Complete IT CIP projects to improve system security, reliability and performance, and train employees on new Microsoft Office software.	IT CIP projects have been completed and the Village will work with Dominican University to identify training resources
Work with bargaining units and employees to examine, and possibly implement, a 26 payroll/year system that would allow the Village to improve timekeeping operations and benefit leave tracking.	The Village completed analysis of various scenarios and will continue to examine possible implementation strategies.
Continue the scanning and electronic storage of Village records to eliminate the physical space required to store the records and improve efficiency in retrieving those records.	In preparation for the 2 nd floor lobby and office modernization and efficiency improvements the Village converted a substantial amount of paper records to electronic files.
Implement succession plan related to anticipated retirements in key Department Head positions.	Completed
Implement E-news improvements to streamline production and distribution of Village communication pieces.	The Village evaluated various tools available for online e-news distribution and continues to use Blackboard Connect because it acts as a single repository for emergency and general communications.
Update procedures manuals for the Finance Director, Assistant Finance Director, Front Desk and Utility Billing to ensure consistency in operations and improve cross-training.	Updating the procedures manuals will be completed in FY 2019. The Finance Director's Procedures Manual and Utility Billing Procedures manuals are a priority. The Assistant Finance Director is documenting her procedures on a regular basis. These elements will be combined into a usable manual. Sections of the Utility Billing, Payroll and Finance Director's manuals were updated in FY 2018.
Conduct periodic review of internal finance controls and policies to ensure operations are consistent with best practices.	Police Department cash collections procedures were revised and documented. The police department is required to accept administrative towing fees after hours by the county. Village Staff will continue to review procedures and make adjustments as needed.
Examine options for switching to ACH payments for the State Disbursement Unit payroll checks to increase operational efficiency	Completed by fourth quarter of FY 2018

**VILLAGE OF RIVER FOREST, ILLINOIS
ADMINISTRATION OVERVIEW
FISCAL YEAR 2019 BUDGET**

VILLAGE BOARD STRATEGIC GOAL: ECONOMIC DEVELOPMENT

GOALS	STATUS
Complete due diligence in evaluation of North Avenue TIF District and work towards its implementation.	The Village initiated the process of meeting with residents in February, 2018 in anticipation of the North Avenue TIF creation
Assist developer in completing the remediation of contamination at Lake and Lathrop and obtain a copy of the No Further Remediation Letter. Assist the developer in completing the planned development process and building permit process to enable construction at Lake and Lathrop.	The Village Board approved a redevelopment agreement for the property, which includes remediation, and a Planned Development Application is under review.
Work with consultant to evaluate developer responses to Request for Proposals with the goal of selecting a preferred developer and development project.	The Village created a work group that reviewed three responses to the RFQ/RFP and, as of this writing, will recommend two proposals for review by the Village Board of Trustees.
Work with the Economic Development Commission in creating a strategy for the utilization of the Madison Street TIF District.	Ongoing. The Village acquired the Lutheran Children and Family Services property, which is a key parcel for redevelopment of this corridor.
Complete Comprehensive Plan update.	The process of updating the Village's Comprehensive Plan is underway and will be completed in FY 2019.

**VILLAGE OF RIVER FOREST, ILLINOIS
ADMINISTRATION OVERVIEW
FISCAL YEAR 2019 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 2017		FY 2018		FY 2019
	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	5% Increase	5% Increase	5.16%	5% Increase
Retain or Improve Number of Resident Email Addresses	Retain 95% of e-mail addresses (2,295 total address)	Obtained; (3,183 total addresses)	Retain 95% of e-mail addresses	Obtained; Increased 12% (3,576 total addresses)	Retain 95% of e-mail addresses
Increase Number of Followers of Facebook page	-	-	-	-	5% Increase
Increase Number of Employees Participating in the Flexible Benefit Program (FSA-125)	10%	6.5% (31)	5%	3.2% (32)	Retain 100% of current enrollment
Retain ICMA Performance Measurement Certificate of Achievement	Obtain	Obtained	Retain	Retained	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 2019 BUDGET**

ACTIVITY MEASURES

Projected through the end of the fiscal year.

Measure	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Vehicle Stickers- Passenger	5,700	6,048	5,732	5,571	5,448
Vehicle Stickers- Seniors	913	915	941	911	938
Vehicle Stickers- Trucks	126	135	134	129	114
Vehicle Stickers- Motorcycles	93	127	110	105	90
Vehicle Stickers- Total	6,832	7,225	6,917	6,716	6,590
Vehicle Stickers- Late Notices Issued	523	1,569	1,040	1,100	188
Vehicle Stickers- Late Fees Assessed	644	558	645	585	601
Vehicle Stickers- Online Payments	1,493	1,535	1,809	1,841	2,041
Vehicle Sticker Sales	\$296,728	\$305,150	\$289,085	\$289,225	\$286,000
Accounts Payable Checks Printed	2,035	2,138	2,276	2,364	2,300
Real Estate Transfer Stamps Issued	230	195	186	225	237
Animal Tags Issued	274	256	229	213	227
Cash Receipts	27,307	27,211	27,676	27,033	27,500
Invoices Issued	141	147	128	188	145
Freedom of Information Requests	128	135	130	124	96
Auto Liability Claims	2	1	0	1	1
Auto Physical Damage	4	3	4	5	1
General Liability Claims	5	7	2	0	1
Village Property Damage Claims	14	10	10	6	8
Workers Compensation Claims	8	11	9	8	3

Village of River Forest
Budget Detail by Account
Fiscal Year 2019 Budget

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	\$ Chg FY 2018-19	% Chg FY 2018-19
10	Administration							
01-10-00-51-0200	Salaries Regular	474,788	563,751	562,853	563,477	568,424	5,571	1.0%
01-10-00-51-1700	Overtime	50	193	1,000	50	500	(500)	-50.0%
01-10-00-51-1950	Insurance Refusal Reimb	1,500	1,500	1,500	1,500	2,265	765	51.0%
01-10-00-51-3000	Part-Time Salaries	57,470	23,755	5,000	250	5,000	-	0.0%
	Personal Services	533,808	589,199	570,353	565,277	576,189	5,836	1.0%
01-10-00-52-0320	FICA	29,499	32,471	32,065	31,285	32,242	177	0.6%
01-10-00-52-0325	Medicare	7,635	8,582	8,342	8,359	8,423	81	1.0%
01-10-00-52-0330	IMRF	67,252	67,491	63,370	62,572	63,244	(126)	-0.2%
01-10-00-52-0350	Employee Assistance Program	1,781	1,759	1,750	1,750	1,750	-	0.0%
01-10-00-52-0375	Fringe Benefits	7,550	7,770	7,890	8,131	7,830	(60)	-0.8%
01-10-00-52-0400	Health Insurance	47,134	50,135	56,802	46,469	61,861	5,059	8.9%
01-10-00-52-0420	Health Insurance - Retirees	1,875	1,234	-	20	50	50	
01-10-00-52-0425	Life Insurance	738	645	696	715	720	24	3.4%
01-10-00-52-0430	VEBA Contributions	12,262	12,167	13,341	11,690	15,643	2,302	17.3%
01-10-00-52-0500	Wellness Program	1,309	1,351	1,500	1,090	1,500	-	0.0%
	Benefits	177,035	183,605	185,756	172,081	193,263	7,507	4.0%
01-10-00-53-0200	Communications	22,139	27,271	27,025	27,985	29,825	2,800	10.4%
01-10-00-53-0300	Audit Services	21,490	21,410	25,090	18,035	20,090	(5,000)	-19.9%
01-10-00-53-0350	Actuarial Services	3,687	4,810	18,800	18,340	9,800	(9,000)	-47.9%
01-10-00-53-0380	Consulting Services	82,370	142,769	114,500	138,595	130,000	15,500	13.5%
01-10-00-53-0410	IT Support	197,402	153,874	133,400	154,055	123,925	(9,475)	-7.1%
01-10-00-53-0429	Vehicle Sticker Program	16,185	14,226	17,115	17,337	17,625	510	3.0%
01-10-00-53-1100	Health/Inspection Services	15,000	15,000	15,500	15,500	15,500	-	0.0%
01-10-00-53-1250	Unemployment Claims	-	4	5,000	1,950	1,500	(3,500)	-70.0%
01-10-00-53-2100	Bank Fees	8,326	9,571	11,271	11,362	11,998	727	6.5%
01-10-00-53-2200	Liability Insurance	332,434	308,322	310,453	291,247	279,790	(30,663)	-9.9%
01-10-00-53-2250	IRMA Liability Deductible	30,843	49,113	74,974	28,200	35,000	(39,974)	-53.3%
01-10-00-53-3300	Maint of Office Equipment	11,358	9,743	11,505	10,115	11,041	(464)	-4.0%
01-10-00-53-4100	Training	5,840	5,033	7,000	6,252	7,000	-	0.0%
01-10-00-53-4150	Tuition Reimbursement	-	-	-	-	-	-	
01-10-00-53-4250	Travel & Meeting	8,149	7,711	9,550	8,900	9,550	-	0.0%
01-10-00-53-4300	Dues & Subscriptions	23,884	26,950	24,035	23,930	25,545	1,510	6.3%
01-10-00-53-4350	Printing	8,620	7,367	5,400	5,475	3,400	(2,000)	-37.0%
01-10-00-53-4400	Medical & Screening	5,395	5,038	1,550	900	1,500	(50)	-3.2%
01-10-00-53-5300	Advertising/Legal Notice	4,949	2,557	2,600	625	2,600	-	0.0%
01-10-00-53-5600	Employee Recognition	11,412	10,419	8,000	16,115	9,250	1,250	15.6%
	Contractual Services	809,483	821,188	822,768	794,918	744,939	(77,829)	-9.5%
01-10-00-54-0100	Office Supplies	12,194	12,252	16,125	14,395	16,125	-	0.0%
01-10-00-54-0150	Office Equipment	3,281	3,901	5,000	585	3,000	(2,000)	-40.0%
01-10-00-54-1300	Postage	10,381	11,594	13,500	8,550	10,500	(3,000)	-22.2%
	Materials & Supplies	25,856	27,747	34,625	23,530	29,625	(5,000)	-14.4%
01-10-00-57-5002	Transfer to Water and Sewer	382,300	-	-	-	-	-	
01-10-00-57-5031	Transfer to TIF-Madison	25,000	-	1,050,000	1,050,000	-	(1,050,000)	-100.0%
01-10-00-57-5032	Transfer to TIF-North	25,000	25,000	-	-	50,000	50,000	
	Other Financing Uses	432,300	25,000	1,050,000	1,050,000	50,000	(1,000,000)	-95.2%
10	Administration	1,978,482	1,646,739	2,663,502	2,605,806	1,594,016	(1,069,486)	-40.2%

BUDGET SNAPSHOT

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET
Contractual Services	\$461,034	\$557,094	\$444,042	\$401,856
Commodities	-	-	-	-
Total	\$461,034	\$557,094	\$444,042	\$401,856

DEPARTMENT DESCRIPTION

The Village contracts with the West Suburban Consolidation 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 under \$4.5 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 2018 WSCDC Budget increased by 4.25% from the previous budget amount.

	FY 2016 BUDGET	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET
WSCDC Budget	\$3,320,522	\$3,478,864	\$4,298,089	\$4,481,697
RF Costs	\$406,432	\$425,813	\$537,544	\$382,306
RF Percent of WSCDC	12.24%	12.24%	12.02%	12.02%

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 2017, River Forest call volume increased substantially, but provided a more accurate count of actual call events. This change and the expansion in WSCDC's budget due to the addition of Forest Park, accounts for the \$111,731 increase in the Village's FY 2018 contribution over FY 2017. 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 \$101,801 savings on the FY 2018 budget and a \$155,238 decrease in River Forest's costs for FY 2019. River Forest's participant allocation remained at 12.02% of the WSCDC.

PERSONNEL SUMMARY

There are no personnel assigned to this division.

Village of River Forest
Budget Detail by Account
Fiscal Year 2019 Budget

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	\$ Chg FY 2018-19	% Chg FY 2018-19
14	E911							
01-14-00-53-0200	Telephone	6,449	-	-	-	-	-	
01-14-00-53-0380	Consulting Services	375	-	3,000	-	3,000	-	0.0%
01-14-00-53-0410	IT Support	51,313	8,000	8,000	8,000	8,000	-	0.0%
01-14-00-53-3100	Maintenance of Equipment	-	-	500	-	500	-	0.0%
01-14-00-53-4100	Training	995	1,050	1,050	-	1,050	-	0.0%
01-14-00-53-4250	Travel & Meeting	-	533	1,500	-	1,500	-	0.0%
01-14-00-53-4275	WSCDC Contribution	430,730	448,972	537,544	435,742	382,306	(155,238)	-28.9%
01-14-00-53-4277	Citizens Corps Council	5,062	2,479	5,000	300	5,000	-	0.0%
01-14-00-53-4278	Medical Reserve Corp	-	-	500	-	500	-	0.0%
	Contractual Services	494,924	461,034	557,094	444,042	401,856	(155,238)	-27.9%
14	E911	494,924	461,034	557,094	444,042	401,856	(155,238)	-27.9%

Boards and Commissions

BUDGET SNAPSHOT

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET
Personal Services	-	-	-	-
Employee Benefits	-	-	-	-
Contractual Services	\$13,264	\$20,075	\$16,275	\$99,275
Commodities	\$265	\$150	\$25	\$150
Transfers	-	-	-	-
Total	\$13,529	\$20,225	\$16,300	\$99,425

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 2019 is \$26,225, of which \$26,075 is for contractual services and \$150 is for commodities. A majority of these funds will be used for the creation of new lists for those positions whose existing lists expire during FY 2019. It is anticipated that some of the work to create these new lists will occur during the fourth quarter of FY 2018.

**VILLAGE OF RIVER FOREST, ILLINOIS
BOARDS AND COMMISSIONS OVERVIEW
FISCAL YEAR 2019 BUDGET**

List	Expiration Date
Patrol Officer	July 19, 2019
Firefighter/Paramedic	May 15, 2018
Police Sergeant	June 25, 2018
Fire Lieutenant	July 2, 2018

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 total budget for the Development Review Board for FY 2019 is \$5,000 for consulting services.

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 2019.

Finance and Administration Committee

The Finance and Administration Committee reviews the Village's policies and alternatives, and makes recommendations on matters relating to finance, budget, revenue, expenditures, compensation, benefits and pensions. There are no expenses budgeted for the Finance and Administration Committee for FY 2019.

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. There are no expenses budgeted for the Historic Preservation Commission for FY 2019.

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 2019.

**VILLAGE OF RIVER FOREST, ILLINOIS
BOARDS AND COMMISSIONS OVERVIEW
FISCAL YEAR 2019 BUDGET**

Plan Commission

The Commission oversees the maintenance of the Comprehensive Plan that articulates the Village's general land use policies. The total budget for the Plan Commission for FY 2019 is \$56,500 for consulting services for the completion of the Comprehensive Plan update.

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 2019 is \$5,950 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 2019 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 2019 is \$750 for consulting services attributed to the publishing of legal notices.

PERSONNEL SUMMARY

There are no personnel or benefit costs assigned to this "Department".

Village of River Forest
Budget Detail by Account
Fiscal Year 2019 Budget

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	\$ Chg FY 2018-19	% Chg FY 2018-19
15	Boards & Commissions							
01-15-00-53-0380	Consulting Services	-	-	-	-	72,450	72,450	
01-15-00-53-0400	Secretarial Services	527	413	4,000	900	3,500	(500)	-12.5%
01-15-00-53-0420	Legal Services	423	-	2,500	500	2,500	-	0.0%
01-15-00-53-4100	Training	-	-	-	150	1,000	1,000	
01-15-00-53-4250	Travel & Meeting	-	-	200	50	200	-	0.0%
01-15-00-53-4300	Dues & Subscriptions	-	375	375	375	375	-	0.0%
01-15-00-53-4400	Medical & Screening	1,463	2,892	2,500	6,800	3,000	500	20.0%
01-15-00-53-4450	Testing	31,376	8,962	10,000	7,000	15,000	5,000	50.0%
01-15-00-53-5300	Advertising/Legal Notice	1,655	622	500	500	1,250	750	150.0%
	Contractual Services	35,444	13,264	20,075	16,275	99,275	79,200	394.5%
01-15-00-54-0100	Office Supplies	-	240	150	-	150	-	0.0%
01-15-00-54-1300	Postage	60	25	-	25	-	-	
	Materials & Supplies	60	265	150	25	150	-	0.0%
15	Boards & Commissions	35,504	13,529	20,225	16,300	99,425	79,200	391.6%

Building & Development

BUDGET SNAPSHOT

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET
Personal Services	\$247,786	\$241,863	\$253,590	\$249,429
Employee Benefits	\$90,187	\$97,706	\$95,327	\$101,992
Contractual Services	\$141,723	\$106,175	\$121,495	\$108,545
Commodities	\$337	\$1,550	\$392	\$1,330
Transfers	\$3,174	\$3,005	\$3,005	\$2,687
Total	\$483,207	\$450,299	\$473,809	\$463,983

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 Code Enforcement Officer completed training in FY 2018 that allowed him to begin reviewing certain project permit applications and conducting pre-construction meetings with permit applicants. In addition, Village staff continues to outsource certain plan reviews (such as large commercial, multi-family and institutional projects). No new staff or staffing changes are proposed for FY 2019.

PERSONNEL SUMMARY

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET
Building & Development	3.75	3.75	3.75

VILLAGE OF RIVER FOREST, ILLINOIS
BUILDING OVERVIEW
FISCAL YEAR 2019 BUDGET

LOOKING FORWARD: 2019 OBJECTIVES

Village Board Strategic Goal: Customer Service

1. Complete renovations to lobby to improve customer service for building department customers by creating a workspace more conducive to their needs.
2. Investigate and include improved customer service options in website updates such as online permit and license applications.
3. Utilize the Village's Facebook page and new website for proactive messaging regarding property maintenance requirements.
4. Evaluate the process of issuing a permit to ensure that permits that are issued are picked up by the applicant and the work is inspected.

Village Board Strategic Goal: Quality of Life

1. Work alongside Fire Department to implement the Village's updated Building Code and create educational materials for the building community regarding the code changes.
2. Work alongside the Plan Commission to complete the process of updating the Village's Comprehensive Plan.
3. Continue to support the Development Review Board and Zoning Board of Appeals in their review of variation and planned development applications.
4. Oversee the completion of construction of various construction projects including the build-out of the new dormitory at Concordia University Chicago, the Promenade Townhomes, The Avalon condominiums, and any other projects that receive planned development approval.

Village Board Strategic Goal: Performance & Efficiency

1. Continue scanning Building Department records for more efficient search and retrieval.
2. Identify land and license management software solution, implement it and train staff on its use.

Village Board Strategic Goal: Economic Development

See Goals listed under Administration.

**VILLAGE OF RIVER FOREST, ILLINOIS
BUILDING OVERVIEW
FISCAL YEAR 2019 BUDGET**

REVIEWING THE YEAR: 2018 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: PERFORMANCE & EFFICIENCY

GOALS	STATUS
Continue scanning Building Department records for more efficient search and retrieval	In preparation for the 2 nd floor lobby and office modernization and efficiency improvements the Village converted a substantial amount of paper records to electronic files.
Investigate and implement upgrades to the Village's land and license management software; train staff on its use	Village staff participated in demonstrations of a variety of programs but deferred the purchase and implementation of the program while a Springbrook update and other IT projects are completed. This project is targeted for completion in FY 2019.

VILLAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOAL	STATUS
Complete renovations to lobby to improve customer service	Work will commence in the fourth quarter of FY 2018 and will be completed in the first quarter of FY 2019. The modifications to the lobby will allow the building department to better utilize front counter space to accommodate in-person customer visits.
Investigate and include improved customer service options in website updates such as online permit and license applications	With the launch of the new website the Village reorganized and updated the information provided to the public. Village staff plans to conduct a Laserfiche Gap Analysis in FY 2019 to evaluate efficiency improvements available in the use of the software and create a plan for implementing improvements such as online permitting. These improvements would ideally dovetail into the upgraded land and license management software implementation.
Investigate online portal to GIS that would allow residents and customers to access building department records online	The electronic records database (Laserfiche) is now linked to the Village's GIS, providing Village staff with a link to records by property address. The next step is to make certain records available online to the public.

VILLAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

GOALS	STATUS
Continue evaluation and proactive strategy of identifying unsafe structures and working with property owners to bring them into voluntary compliance.	Ongoing. Village staff continue the work of ensuring that vacant and bank-owned properties are maintained properly by conducting monthly property inspections and addressing maintenance issues on a proactive and reactive basis.

VILLAGE OF RIVER FOREST, ILLINOIS
BUILDING OVERVIEW
FISCAL YEAR 2019 BUDGET

Work alongside Fire Department to evaluate and update the Village's Building Code	Village staff initiated the process of updating the Village's Building Code and a recommendation to the Village Board of Trustees on modifications is anticipated in the fourth quarter of FY 2018 or first quarter of FY 2019.
Implement any changes or recommendations generated by the Comprehensive Plan update	The process of updating the Village's Comprehensive Plan is underway and will be completed in FY 2019.

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 2017		FY 2018		FY 2019
	GOAL	ACTUAL	GOAL	ACTUAL (1 ST – 3 RD QUARTERS)	GOAL
Plan Reviews of Large Projects Completed in 3 Weeks or Less	95%	62%	95%	67%	95%
Re-Reviews of Large Projects Completed in 2 weeks or Less	95%	72%	95%	80%	95%
Plan Reviews of Small Projects Completed in 5 Days or Less	95%	100%	95%	100%	95%
Express Permits Issued at Time of Application	100%	99%	100%	100%	100%
Village Inspections Completed within 24 Hours of Request	100%	100%	100%	100%	100%
Contractual Inspections Passed	80%	89%	80%	87%	80%

**VILLAGE OF RIVER FOREST, ILLINOIS
BUILDING OVERVIEW
FISCAL YEAR 2019 BUDGET**

ACTIVITY MEASURES

Projected through the end of the fiscal year.

Measure	FY 2015	FY 2016	FY 2017	FY 2018
Building Permits	252	163	199	171
Plumbing Permits	259	245	270	227
Electrical Permits	222	199	212	203
Temporary Obstruction Permits	86	73	92	61
Street Opening Permits	15	27	33	20
Parkway Opening Permits	22	32	54	31
Miscellaneous Permits*	449	626	657	727
Building Inspections	600	714	801	950
Electrical Inspections	300	335	354	504
Plumbing Inspections	350	447	477	428
Code Enforcement Inspections	312	387	108	187
Code Enforcement Citations	70	65	54	72
Food Service Establishment Inspections				
Routine	-	-	78	95
Re-Inspection			5	5
Complaint/Other			5	2

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

Village of River Forest
Budget Detail by Account
Fiscal Year 2019 Budget

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	\$ Chg FY 2018-19	% Chg FY 2018-19
20	Building and Development							
01-20-00-51-0200	Full-Time Salaries	169,614	188,270	239,513	252,240	247,556	8,043	3.4%
01-20-00-51-1700	Overtime	-	-	1,000	-	500	(500)	-50.0%
01-20-00-51-1950	Insurance Refusal Reimbmt	2,139	1,350	1,350	1,350	1,373	23	1.7%
01-20-00-51-3000	Part-Time Salaries	41,467	58,166	-	-	-	-	
	Personal Services	213,220	247,786	241,863	253,590	249,429	7,566	3.1%
01-20-00-52-0320	FICA	13,081	14,224	14,679	15,639	15,190	511	3.5%
01-20-00-52-0325	Medicare	3,059	3,326	3,505	3,657	3,621	116	3.3%
01-20-00-52-0330	IMRF	23,975	25,062	26,793	28,284	27,366	573	2.1%
01-20-00-52-0375	Fringe Benefits	2,100	2,040	2,040	2,040	1,980	(60)	-2.9%
01-20-00-52-0400	Health Insurance	12,917	39,261	44,199	39,110	44,795	596	1.3%
01-20-00-52-0425	Life Insurance	97	134	144	137	147	3	2.1%
01-20-00-52-0430	VEBA Contributions	2,673	6,140	6,346	6,460	8,893	2,547	40.1%
	Benefits	57,902	90,187	97,706	95,327	101,992	4,286	4.4%
01-20-00-53-0370	Professional Services	11,253	11,650	10,350	10,605	11,450	1,100	10.6%
01-20-00-53-1300	Inspection Services	59,194	73,937	63,100	83,355	65,350	2,250	3.6%
01-20-00-53-1305	Plan Review Services	16,645	48,198	30,000	25,580	30,000	-	0.0%
01-20-00-53-3200	Vehicle Maintenance	752	105	800	150	400	(400)	-50.0%
01-20-00-53-4100	Training	1,125	4,489	1,000	285	500	(500)	-50.0%
01-20-00-53-4300	Dues & Subscriptions	192	842	175	815	845	670	382.9%
01-20-00-53-5300	Advertising/Legal Notices	434	2,502	750	705	-	(750)	-100.0%
	Contractual Services	89,595	141,723	106,175	121,495	108,545	2,370	2.2%
01-20-00-54-0100	Office Supplies	-	127	400	150	400	-	0.0%
01-20-00-54-0150	Office Equipment	-	-	150	-	150	-	0.0%
01-20-00-54-0200	Gas & Oil	399	210	500	242	280	(220)	-44.0%
01-20-00-54-0600	Operating Supplies	-	-	500	-	500	-	0.0%
	Materials & Supplies	399	337	1,550	392	1,330	(220)	-14.2%
01-20-00-57-5013	Transfer to CERF	-	3,174	3,005	3,005	2,687	(318)	-10.6%
	Other Financing Uses	-	3,174	3,005	3,005	2,687	(318)	-10.6%
20	Building and Development	361,116	483,207	450,299	473,809	463,983	13,684	3.0%

BUDGET SNAPSHOT

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET
Personal Services	-	-	-	-
Employee Benefits	-	-	-	-
Contractual Services	\$175,771	\$142,000	\$124,500	\$132,000
Commodities	-	-	-	-
Transfers	-	-	-	-
Total	\$175,771	\$142,000	\$124,500	\$132,000

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 2018 the Village incurred additional legal fees as a result of two public safety disability pension applications and ongoing negotiations with one of the three bargaining units. Collective bargaining agreements will expire on April 30, 2019 so funds have been budgeted so that negotiations may begin prior to the contract expiration date.

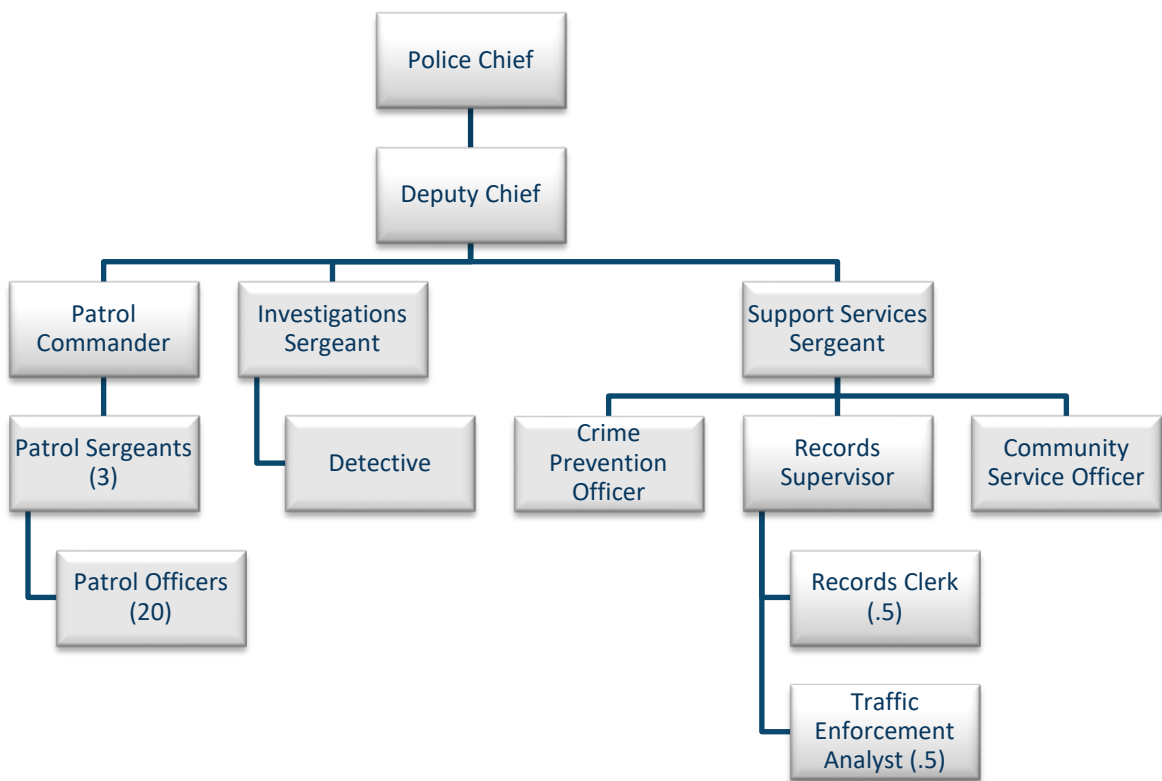
PERSONNEL SUMMARY

There are no personnel assigned to this division.

Village of River Forest
Budget Detail by Account
Fiscal Year 2019 Budget

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	\$ Chg FY 2018-19	% Chg FY 2018-19
30	Legal Services							
01-30-00-53-0420	Labor and Emplmnt Legal Svc	64,948	53,161	30,000	15,000	20,000	(10,000)	-33.3%
01-30-00-53-0425	Village Attorney	111,367	109,605	100,000	97,500	100,000	-	0.0%
01-30-00-53-0426	Village Prosecutor	11,000	13,005	12,000	12,000	12,000	-	0.0%
	Contractual Services	187,315	175,771	142,000	124,500	132,000	(10,000)	-7.0%
30	Legal Services	187,315	175,771	142,000	124,500	132,000	(10,000)	-7.0%

Police Organizational Chart



FOP

BUDGET SNAPSHOT

CATEGORY	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET
Personal Services	\$3,053,692	\$3,255,151	\$3,210,315	\$3,251,564
Employee Benefits	\$1,949,790	\$2,175,798	\$2,020,353	\$2,204,992
Contractual Services	\$266,949	\$248,967	\$237,045	\$257,483
Commodities	\$107,377	\$140,661	\$128,650	\$147,544
Transfers	\$140,764	\$137,854	\$137,854	\$158,304
Total	\$5,518,572	\$5,958,431	\$5,734,217	\$6,019,887

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 system administration.

BUDGET ANALYSIS

For FY 2019, a slight decrease of .11% in Personal Services is noted. This decrease is primarily due to labor/management contractual obligations, which include cost of living increases, specialist pay, and educational incentives. With regard to Employee Benefits, a 1.3% increase is noted. The slight differences in both Personal Services and Employee Benefits can be attributed to the retirement of Chief Greg Weiss and the hiring of several new officers who are at the beginning of the nine-step salary system found in the collective bargaining agreement. A 3.4% increase in Contractual Services is budgeted for FY 2019. This increase is primarily due to new unfunded training mandates by the State of Illinois which went into effect mid-2017, a new scheduling program that went into effect early 2017, and fingerprint forensic services through a private contractor. A moderate increase of 4.9% is noted for Materials and Supplies in FY 2019. This increase is primarily due to higher anticipated gas and oil prices, evidence supplies, and firearms and range supplies.

**VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2019 BUDGET**

PERSONNEL SUMMARY

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET
Sworn Officers	28	28	28
Non-Sworn	3	3	3
TOTAL POLICE FTEs	31	31	31

**VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2019 BUDGET**

LOOKING FORWARD: FY2019 OBJECTIVES

Village Board Strategic Goal: Customer Service

Continue 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.

Continue to host quarterly Community Crime Prevention Meetings, as part of a strong public outreach strategy

Implement community 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.

Continue to utilize existing Village communication tools (website, e-news, Facebook, crime alerts) as part of well-rounded outreach campaign on timely and important issues.

Village Board Strategic Goal: Quality of Life

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.

Continue 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.

Village Board Strategic Goal: Performance & Efficiency

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.

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.

Increase professional development of corporals, sergeants, and command staff through Northwestern University Center for Public Safety's supervisory, management, and executive programs. In addition, 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.

VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2019 BUDGET

REVIEWING THE YEAR: FY2018 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOALS	STATUS
Improve the quality of external communication to the residents. By working with the Management Analyst, the department goal will be to review best practices of local area police departments to determine if there is a more customer friendly way to alert residents of emerging crime patterns and sending out crime avoidance tips.	Facebook, new Village Website, E-news, Community Bulletins, Community Meetings, new 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.
Work with the GIS consortium to determine if a crime map can be created from CAD reports and made available on the village website. This will allow residents to review a crime pin map in order to increase transparency.	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.

VILLAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

GOAL	STATUS
Reduce the amount of burglaries by 10%. In 2016 the department experienced a 19% increase in reported burglaries. This was mainly due to residents leaving their vehicles or garages unsecured allowing opportunistic criminals easy access. In conjunction with the goal to improve external communication, the police department will create an awareness campaign in hopes to reduce the amount of reported burglaries.	Burglaries have been reduced by 28% from 2016. Increased education to residents to lock doors and be more vigilant has been communicated through block party attendance, E-news, community alerts/notices, and community outreach by the crime prevention officer. In addition, increased use of crime analysis allowed for a more targeted enforcement approach to the affected areas.









VILLAGE BOARD STRATEGIC GOAL: PERFORMANCE AND EFFICIENCY

GOAL	STATUS
Identify recurring performance issues and develop roll call training to address these topics. By identifying recurring performance issues such as officer involved traffic accidents, officer injuries, citizen complaints or use of force, the department can tailor roll-call training in order to reduce the occurrence of these problems.	Specific roll call training that has taken place is: use of force, pursuits, death investigation and mental health awareness. In addition, some roll call training includes debriefing and round tabling of serious incidents, and role playing of responses to potential critical events.
Review and update department policies and procedures. In order to reduce potential for liability to the department, policies and procedures in the area of Use of Force, Pursuits, Investigations, Arrests, etc. should be reviewed regularly to determine if new laws affect department guidelines.	This is an on-going task as laws, case-law and procedural-law continually change. 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 released with several more under final review for future distribution.

VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2019 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 2017		FY 2018		FY 2019
	GOAL	ACTUAL (1 ST – 4 TH QTRS)	GOAL	ACTUAL (1 ST – 3 RD QTRS)	GOAL
4:00 Minute Average Police Response Time for Priority Calls for Service	4:00 minutes	3:93 minutes	4:00 minutes	3:96 minutes	4:00 minutes
Staff Injuries on Duty Resulting in Lost Work Days	 50%	1 injury 44 days	 50%	0 Injuries 4 days*	0 days lost
Reduction in Number of Claims Filed for Property or Vehicle Damage Caused by the Police Department	0 Claims 	3 Claims	0 Claims	0 Claims	0 Claims
Improve Communication with Bargaining Unit and Reduce Number of Grievances	 25%	1 Grievance	 25%	0 Grievances	0 Grievances
Reduce Overtime and Improve Morale by Reducing Sick Leave Usage. Comparison of FY 2016 and FY 2017	 10 %	126 days** 48 FMLA	 10 %	141 days** 50 FMLA	 10 %

*Injury occurred FY 2017

**Police Department had three officers out on FMLA due to the birth of a child and two off duty injuries

**VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2019 BUDGET**

ACTIVITY MEASURES

Activity is measured by calendar year.

Measure	2014	2015	2016	2017
Calls for Service/Events ***	9,747	***	24,641	28,058
Part I Offenses*	263	282	308	307
Part II Offenses**	775	762	841	895
Traffic Citations	3,411	2,962	2,680	2,277
Parking and Compliance Citations	7,210	5,171	5,357	5,199
Traffic Accidents	573	588	554	566
Part I Arrests- Adult	95	102	102	133
Part I Arrests- Juvenile	10	15	7	8
Part II Arrests- Adult	583	627	564	609
Part II Arrests- Juvenile	22	16	22	36
Special Event Permits	16	10	16	16
Film Permits	40	35	26	10

* 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.

*** In September 2015, the department implemented a new CAD system. No statistical data was transferred and calls for service are now counted as events.

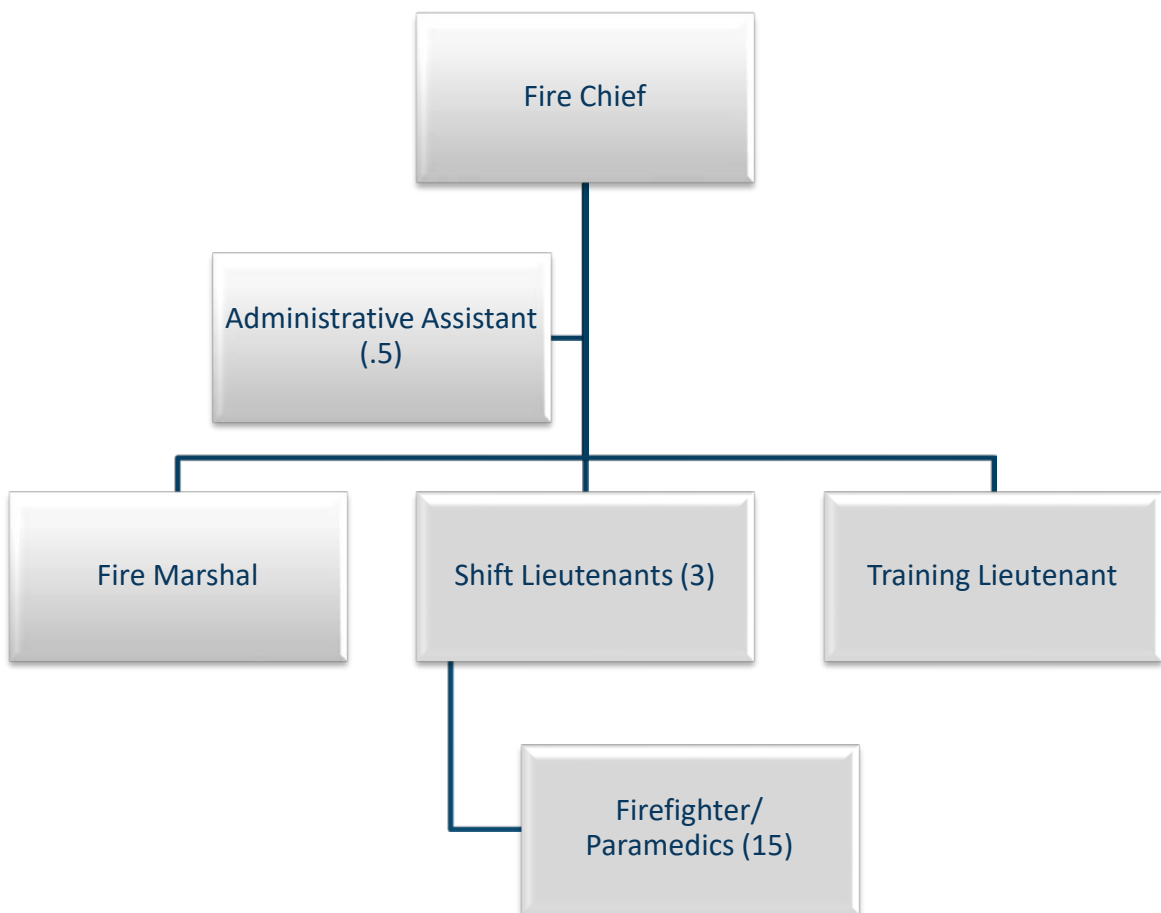
Village of River Forest
Budget Detail by Account
Fiscal Year 2019 Budget

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	\$ Chg FY 2018-19	% Chg FY 2018-19
40	Police Department							
01-40-00-51-0100	Salaries Sworn	2,497,154	2,528,009	2,693,222	2,712,833	2,671,534	(21,688)	-0.8%
01-40-00-51-0200	Salaries Regular	114,275	118,500	124,130	124,168	130,730	6,600	5.3%
01-40-00-51-1500	Specialist Pay	37,026	39,692	35,550	36,641	40,426	4,876	13.7%
01-40-00-51-1600	Holiday Pay	100,266	102,753	120,946	94,653	125,869	4,923	4.1%
01-40-00-51-1700	Overtime	218,715	189,398	175,000	157,442	175,000	-	0.0%
01-40-00-51-1727	IDOT STEP Overtime	6,994	7,828	28,688	13,400	19,788	(8,900)	-31.0%
01-40-00-51-1800	Educational Incentives	34,550	37,050	39,750	37,790	40,100	350	0.9%
01-40-00-51-1950	Insurance Refusal Reim	-	-	-	600	1,525	1,525	
01-40-00-51-3000	Part-Time Salaries	31,152	30,462	37,865	32,788	46,592	8,727	23.0%
	Personal Services	3,040,132	3,053,692	3,255,151	3,210,315	3,251,564	(3,587)	-0.1%
01-40-00-52-0320	FICA	8,864	9,108	11,129	9,503	12,079	950	8.5%
01-40-00-52-0325	Medicare	41,153	40,997	44,448	43,929	44,672	224	0.5%
01-40-00-52-0330	IMRF	20,078	19,170	22,455	17,324	18,364	(4,091)	-18.2%
01-40-00-52-0375	Fringe Benefits	1,800	1,800	1,800	1,800	1,800	-	0.0%
01-40-00-52-0400	Health Insurance	414,773	406,712	468,627	462,790	482,880	14,253	3.0%
01-40-00-52-0420	Health Insurance - Retirees	90,861	72,985	82,982	78,989	83,526	544	0.7%
01-40-00-52-0425	Life Insurance	1,974	2,072	1,966	1,528	2,057	91	4.6%
01-40-00-52-0430	VEBA Contributions	62,765	67,302	87,925	86,658	76,614	(11,311)	-12.9%
01-40-00-53-0009	Contribution to Police Pension	1,130,517	1,329,644	1,454,466	1,317,832	1,483,000	28,534	2.0%
	Benefits	1,772,785	1,949,790	2,175,798	2,020,353	2,204,992	29,194	1.3%
01-40-00-53-0200	Communications	3,424	3,602	3,068	3,419	3,068	-	0.0%
01-40-00-53-0385	Administrative Adjudication	21,660	18,430	23,220	22,700	23,220	-	0.0%
01-40-00-53-0410	IT Support	2,452	5,943	11,367	9,140	14,266	2,899	25.5%
01-40-00-53-0430	Animal Control	3,560	950	2,500	2,490	2,500	-	0.0%
01-40-00-53-3100	Maint of Equipment	11,461	9,265	14,816	11,303	14,816	-	0.0%
01-40-00-53-3200	Maintenance of Vehicles	37,340	54,961	42,737	45,182	45,000	2,263	5.3%
01-40-00-53-3600	Maintenance of Buildings	56	134	3,000	1,500	1,000	(2,000)	-66.7%
01-40-00-53-4100	Training	18,323	15,748	20,950	24,150	24,950	4,000	19.1%
01-40-00-53-4200	Community Support Services	136,318	141,394	96,855	93,380	102,605	5,750	5.9%
01-40-00-53-4250	Travel & Meeting	1,354	991	4,450	3,679	4,450	-	0.0%
01-40-00-53-4300	Dues & Subscriptions	9,077	8,671	10,349	10,213	8,303	(2,046)	-19.8%
01-40-00-53-4350	Printing	4,543	2,095	5,640	4,369	5,790	150	2.7%
01-40-00-53-4400	Medical & Screening	4,582	4,765	5,015	3,020	5,015	-	0.0%
01-40-00-53-5400	Damage Claims	-	-	5,000	2,500	2,500	(2,500)	-50.0%
	Contractual Services	254,150	266,949	248,967	237,045	257,483	8,516	3.4%
01-40-00-54-0100	Office Supplies	5,439	7,569	10,500	9,476	10,000	(500)	-4.8%
01-40-00-54-0200	Gas & Oil	40,466	34,144	38,300	35,288	40,581	2,281	6.0%
01-40-00-54-0300	Uniforms Sworn Personnel	27,242	30,499	27,000	25,809	27,400	400	1.5%
01-40-00-54-0310	Uniforms Other Personnel	155	398	800	646	800	-	0.0%
01-40-00-54-0400	Prisoner Care	1,776	2,664	2,608	2,512	2,608	-	0.0%
01-40-00-54-0600	Operating Supplies	2,996	3,615	9,868	9,009	9,868	-	0.0%
01-40-00-54-0601	Radios	2,464	1,335	12,095	10,780	12,595	500	4.1%
01-40-00-54-0602	Firearms and Range Supplies	10,583	10,885	15,440	14,814	16,440	1,000	6.5%
01-40-00-54-0603	Evidence Supplies	2,584	4,722	6,100	5,598	6,950	850	13.9%
01-40-00-54-0605	DUI Expenditures	3,584	4,299	6,600	5,618	7,632	1,032	15.6%
01-40-00-54-0610	Drug Forfeiture Expenditures	2,430	2,085	5,000	3,800	6,110	1,110	22.2%
01-40-00-54-0615	Article 36 Exp	7,586	5,162	6,350	5,300	6,560	210	3.3%
	Materials & Supplies	107,305	107,377	140,661	128,650	147,544	6,883	4.9%

Village of River Forest
Budget Detail by Account
Fiscal Year 2019 Budget

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	\$ Chg FY 2018-19	% Chg FY 2018-19
01-40-00-57-5013	Transfer to CERF	150,535	140,764	137,854	137,854	158,304	20,450	14.8%
	Other Financing Uses	150,535	140,764	137,854	137,854	158,304	20,450	14.8%
40	Police Department	5,324,907	5,518,572	5,958,431	5,734,217	6,019,887	61,456	1.0%

Fire Organizational Chart



Lt. MOA

IAFF

BUDGET SNAPSHOT

CATEGORY	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET
Personal Services	\$2,346,256	\$2,335,348	\$2,356,368	\$2,277,953
Employee Benefits	\$1,483,608	\$1,640,298	\$1,512,083	\$1,784,903
Contractual Services	\$102,165	\$132,766	\$103,925	\$129,041
Commodities	\$54,628	\$56,300	\$52,711	\$57,050
Transfers	\$156,297	\$157,592	\$157,592	\$149,093
Total	\$4,142,954	\$4,322,304	\$4,182,679	\$4,397,040

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 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 2019 Budget reflects an increase of \$74,736 from the FY 2018 Budget due to an increase in the annual contributions to the Fire Pension Fund partially offset by lower salary costs due to the elimination of the Deputy Chief position during FY 2018 and a lower overtime budget.

While the FY 2018 overtime budget is \$40,000 more than the \$120,000 budgeted for FY 2019, the FY 2019 budget recommends \$120,000 to more accurately reflect expected expenditures. The Fire Department experienced a major number of resignations that significantly increased the overtime budget last year. The coming budget year will see little personnel change, if any, that will require the engagement of the Fire and Police Commission. While the changes are minimal the Commission will need to establish a new promotions list as the current one is depleted.

PERSONNEL SUMMARY

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET
Sworn Officers	21	21	20
Civilian Fire Marshal and Administrative Assistant	1	1.5	1.5
TOTAL FIRE FTEs	22	22.5	21.5

VILLAGE OF RIVER FOREST, ILLINOIS
FIRE OVERVIEW
FISCAL YEAR 2019 BUDGET

LOOKING FORWARD: 2019 OBJECTIVES

Village Board Strategic Goal: Customer Service

1. Improve fire and safety awareness through public education in the schools and expand public outreach programs, emphasizing programs for the older adult population.
2. Reduce fire insurance outlay for residents and business owners through diligent operations and implementation of programs that lead to better public class ratings through Insurance Service Office of Illinois (ISO).
3. Provide added CPR/AED classes for employees, residents and businesses throughout the community.
4. Provide and promote the availability of voluntary home fire inspection with both fire prevention bureau and shift personnel.
5. Attend and teach fire safety to residents at block parties, when not on emergency service calls.

Village Board Strategic Goal: Quality of Life

1. 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.
2. Complete implementation of Engine 213 to replace a 25 year old pumping apparatus. Engine 222 will be moved to reserve status.
3. Exercise the Village's Emergency Operations Plan with all emergency preparedness drills, including TRIPCOM Pharmaceutical Distribution Plan.

Village Board Strategic Goal: Performance and Efficiency

1. Further implement new technology with the computer aided dispatch system (CAD) and Firehouse software records management. These functions will become centralized such as hydrant inspection and flow data, hose pressure testing, property inspections, personnel scheduling and training. In turn reports become more efficient and simpler to submit for grant reimbursement.
2. Develop electronic performance of property fire inspection through Firehouse and other software.
3. 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.
4. Update Building Codes to the 2015 ICC Code Series.
5. Continue new officer development training on Incident Management with 'Blue Card' command system by calendar year 2019.

**VILLAGE OF RIVER FOREST, ILLINOIS
FIRE OVERVIEW
FISCAL YEAR 2019 BUDGET**

REVIEWING THE YEAR: 2018 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOALS	STATUS
Improve fire and safety awareness through increased public education in the schools.	Completed 48 public safety education programs community-wide, making contact with 2,452 residents, students and businesses.
Continue improvement in fire protection services to achieve a lower Insurance Services Office (ISO) Public Protection Classification rating. Upon accomplishment this will provide property owners the ability to reduce their costs for fire insurance throughout our community.	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).

VILLAGE BOARD STRATEGIC GOAL: PERFORMANCE AND EFFICIENCY

GOALS	STATUS
Improve Fire Prevention efficiency by utilizing new technology designed to streamline physical property inspections. This is determinant on funding for new programs and data resource equipment.	The Fire Marshal established new, effective programs that enhance public education and safety. Firehouse software is the backbone of the inspection process and ties in with our records management to provide the most current information to first responders when answering emergency calls.
Progress all firefighters to Advanced Firefighter level certification through the Office of the State Fire Marshal and develop Lieutenants to Fire Officer II level.	Ten of the 15 firefighters have successfully completed this training. The remaining firefighters are new recruits or have been with the department two years or less. All four Lieutenants were promoted in 2016, with three-quarters already accomplishing advanced leadership training.
Investigate and apply for available grants, along with alternative funding for apparatus and equipment.	One firefighter and two Lieutenants were awarded scholarships through the Illinois Fire Chiefs' Association, reducing our training costs.
Improve response times. Work with West Suburban Consolidated Dispatch Center to improve call processing times and work with Fire Officers on turn-out of apparatus.	Working with West Suburban Consolidated Dispatch Center on 'call taking' process and a 'HOT DISPATCH' protocol for emergency response. Improvements to digital dispatching will assist in reducing our total response times.
Purchase new Class A Pumper	FY 2019 will be the first full year of service for Engine 213. This vehicle has state of the art safety equipment and highly efficient, water conserving, compressed air foam system (CAFS).

**VILLAGE OF RIVER FOREST, ILLINOIS
FIRE OVERVIEW
FISCAL YEAR 2019 BUDGET**

VILLAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

GOALS	STATUS
Improve public preparedness for all River Forest citizens with participation in Citizen Corps Council, to include Community Emergency Response Team (CERT) and Medical Reserve Corps (MRC). Assist in providing specialized training to the residents in fire suppression, disaster first aid, light search and rescue and communications.	Working with new Citizens' Corps leadership with loss of previous coordinator in May 2017. Annually completed training in CPR/AED, First Aid, Sheltering, Fire Behavior and Damage Assessment. Repeat training as new volunteers are recruited.
Work with Police to develop a Citizen Fire and Police Academy.	Assisted the Police Department's Police Academy with training programs in CPR/AED and First Aid and fire safety.
Firefighter quality of life improvement with the upgrade of Self-Contained Breathing Apparatus (SCBA) refilling compressor. This was part of FY 2010 goals and placed in the CERF, however this equipment has worked properly and is placed on hold.	Though this equipment has reached its planned useful life, the 2000 self-contained breathing air compressor is in this year's budget for purchase, if required, due to failure.

VILLAGE OF RIVER FOREST, ILLINOIS
FIRE OVERVIEW
FISCAL YEAR 2019 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 2016		CALENDAR YEAR 2017		2018
	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	1:22	1:15	1:10	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	4:03	4:00	3:59	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.	434	371	385	371	383
Complete 268 hours of training for each shift personnel.	4824	4944	4824	5372	4824
Inspect and flush 446 fire hydrants within the village semiannually. Inspect, flush and flow test pressure annually.	446 X 2	886	446 X 2	887	446

VILLAGE OF RIVER FOREST, ILLINOIS
FIRE OVERVIEW
FISCAL YEAR 2019 BUDGET

ACTIVITY MEASURES

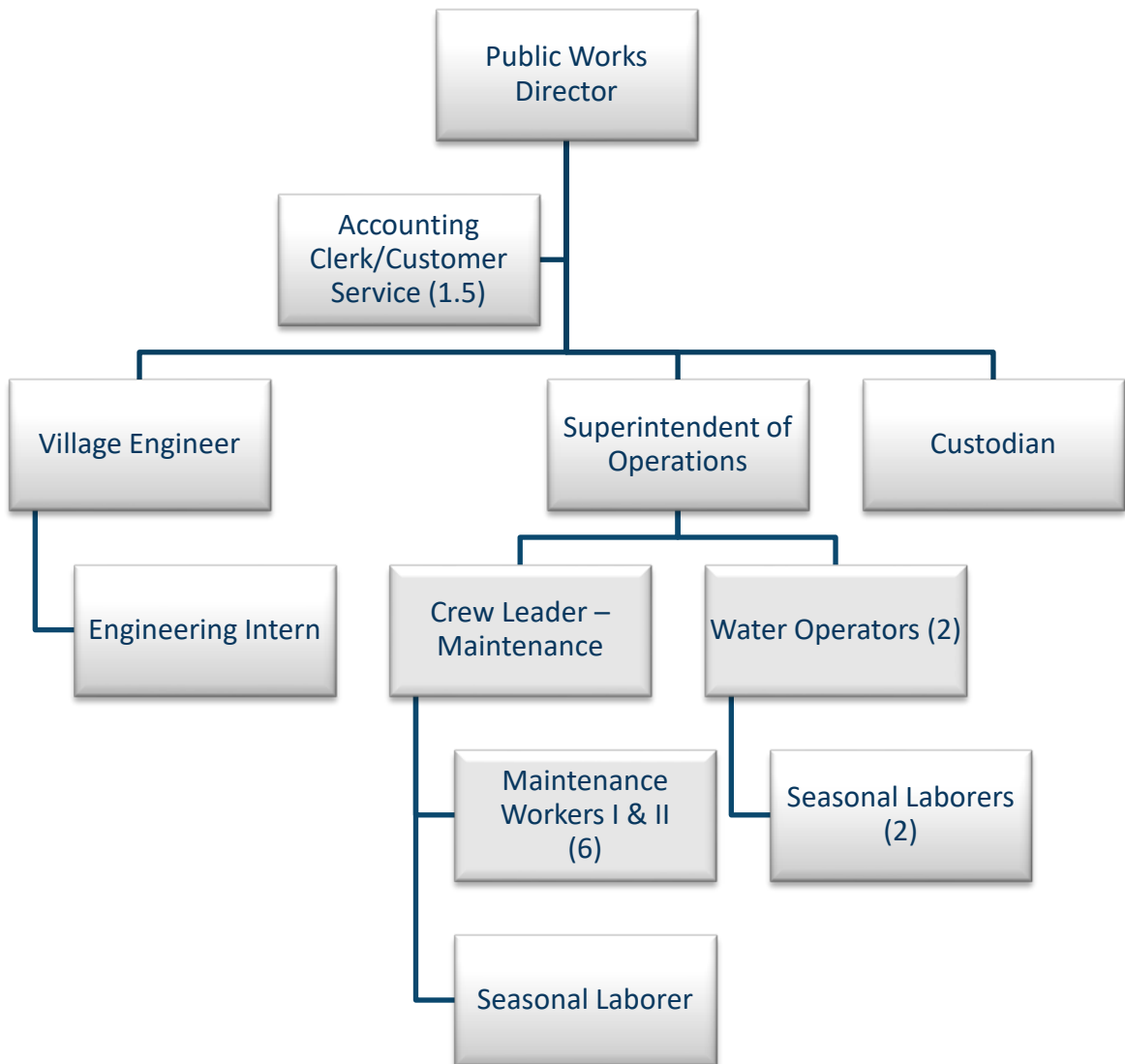
Activity evaluated on a continual basis to ensure delivery of efficient and effective services (measured by calendar year).

MEASURES	2013	2014	2015	2016	2017
Emergency Fire Responses	862	871	824	764	637
Building Fires	20	32	26	17	27
Cooking related Fires	66	56	37	39	20
Other Fires	11	11	6	14	27
Severe Weather	0	1	1	0	3
Hazardous Conditions (no fire)	101	71	69	85	59
Service Calls	205	183	157	132	142
Good Intent Call	259	285	275	207	255
False Alarms	197	229	253	270	357
Emergency Medical Responses	1,069	1,106	1,302	1,202	1,161
Total Calls for Service	1,931	1,977	2,126	1,966	2,053
Patient Contacts	1,077	1,095	1,332	1,226	1,233
ALS	548	546	659	594	501
BLS	529	549	673	632	732
Refused Transport	274	265	342	280	329
Simultaneous Calls	310	352	190	333	325
Percent of Simultaneous Calls	16.05%	17.80%	8.94%	16.94%	15.83%
Average Emergency Response Time	3:51	4:00	4:08	4:03	3:59
Dollar Value of Property	\$1,441,169	\$7,377,804	\$1,611,500	\$2,736,370	\$3,736,000
Saved	\$1,297,748	\$7,322,795	\$1,502,090	\$2,703,750	\$3,184,325
Percent Saved	90.05%	99.25%	93.21%	98.81%	85.2%
Loss	\$143,421	\$55,009	\$109,410	\$32,620	\$551,675
Public Education Programs/Contacts	25/1,506	10/350	44/3048	39/3016	48/2452

Village of River Forest
Budget Detail by Account
Fiscal Year 2019 Budget

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	\$ Chg FY 2018-19	% Chg FY 2018-19
50	Fire Department							
01-50-00-51-0100	Salaries Sworn	1,873,807	1,798,478	1,833,270	1,927,838	1,818,361	(14,909)	-0.8%
01-50-00-51-0200	Salaries Regular	62,199	65,509	96,588	84,117	111,206	14,618	15.1%
01-50-00-51-1500	Specialist Pay	125,345	131,850	135,195	139,761	136,475	1,280	0.9%
01-50-00-51-1600	Holiday Pay	76,167	68,913	75,895	70,052	77,311	1,416	1.9%
01-50-00-51-1700	Overtime	152,031	221,665	160,000	120,000	120,000	(40,000)	-25.0%
01-50-00-51-1750	Compensated Abs-Retiremt	184,601	43,241	20,000	-	-	(20,000)	-100.0%
01-50-00-51-1800	Educational Incentives	15,300	16,600	14,400	14,600	14,600	200	1.4%
	Personal Services	2,489,450	2,346,256	2,335,348	2,356,368	2,277,953	(57,395)	-2.5%
01-50-00-51-1950	Insurance Refusal Reimb	1,875	2,625	3,000	1,750	1,500	(1,500)	-50.0%
01-50-00-52-0100	ICMA Retirement Contract	8,073	8,262	2,846	1,620	-	(2,846)	-100.0%
01-50-00-52-0320	FICA	3,742	3,995	7,385	4,771	6,932	(453)	-6.1%
01-50-00-52-0325	Medicare	30,983	32,910	33,590	28,418	33,048	(542)	-1.6%
01-50-00-52-0330	IMRF	7,411	7,575	10,760	8,305	12,244	1,484	13.8%
01-50-00-52-0375	Fringe Benefits	1,650	1,800	1,400	1,325	1,200	(200)	-14.3%
01-50-00-52-0400	Health Insurance	291,545	270,801	315,581	297,305	310,124	(5,457)	-1.7%
01-50-00-52-0420	Health Insurance - Retirees	16,539	23,398	27,281	38,573	40,174	12,893	47.3%
01-50-00-52-0425	Life Insurance	1,550	1,164	1,444	1,403	1,487	43	3.0%
01-50-00-52-0430	VEBA Contributions	45,931	44,778	52,561	48,195	54,194	1,633	3.1%
01-50-00-53-0010	Contribution to Fire Pension	946,755	1,086,300	1,184,450	1,080,418	1,324,000	139,550	11.8%
	Benefits	1,356,054	1,483,608	1,640,298	1,512,083	1,784,903	144,605	8.8%
01-50-00-53-0200	Communications	3,299	5,090	5,300	5,300	6,300	1,000	18.9%
01-50-00-53-0410	IT Support	4,827	4,826	7,126	5,600	7,126	-	0.0%
01-50-00-53-3100	Maintenance of Equipment	3,022	6,306	7,300	6,500	7,300	-	0.0%
01-50-00-53-3200	Maintenance of Vehicles	55,497	46,354	43,250	43,250	38,250	(5,000)	-11.6%
01-50-00-53-3300	Maint of Office Equipment	-	-	500	-	500	-	0.0%
01-50-00-53-3600	Maintenance of Buildings	3,283	3,122	3,500	2,500	3,500	-	0.0%
01-50-00-53-4100	Training	6,213	17,937	24,750	11,000	24,750	-	0.0%
01-50-00-53-4200	Community Support Services	14,889	14,577	16,300	14,000	16,300	-	0.0%
01-50-00-53-4250	Travel & Meeting	2,790	976	6,550	3,300	6,550	-	0.0%
01-50-00-53-4300	Dues & Subscriptions	2,808	2,632	3,190	3,100	3,465	275	8.6%
01-50-00-53-4400	Medical & Screening	543	345	15,000	9,375	15,000	-	0.0%
01-50-00-53-5400	Damage Claims	-	-	-	-	-	-	-
	Contractual Services	97,171	102,165	132,766	103,925	129,041	(3,725)	-2.8%
01-50-00-54-0100	Office Supplies	1,445	747	1,500	300	1,500	-	0.0%
01-50-00-54-0200	Gas & Oil	10,091	12,644	13,000	12,911	14,850	1,850	14.2%
01-50-00-54-0300	Uniforms Sworn Personnel	20,129	17,693	18,500	16,500	17,400	(1,100)	-5.9%
01-50-00-54-0600	Operating Supplies	25,266	23,544	23,300	23,000	23,300	-	0.0%
	Materials & Supplies	56,931	54,628	56,300	52,711	57,050	750	1.3%
01-50-00-57-5013	Transfer to CERF	173,383	156,297	157,592	157,592	148,093	(9,499)	-6.0%
	Other Financing Uses	173,383	156,297	157,592	157,592	148,093	(9,499)	-6.0%
50	Fire Department	4,172,989	4,142,954	4,322,304	4,182,679	4,397,040	74,736	1.7%

Public Works Organizational Chart



Public Works- Administration & Operations

BUDGET SNAPSHOT

CATEGORY	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET
Personal Services	\$531,057	\$545,605	\$544,613	\$560,496
Employee Benefits	\$237,777	\$243,272	\$246,394	\$256,441
Contractual Services	\$703,257	\$551,020	\$574,903	\$542,730
Commodities	\$137,616	\$143,426	\$136,839	\$143,676
Transfers	\$121,015	\$117,582	\$117,582	\$115,087
Total	\$1,730,722	\$1,600,905	\$1,620,331	\$1,618,430

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, 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 2019 Budget includes the following:

Tree Maintenance: The Budget maintains previous levels of funding for the contractual tree removals, contractual tree trimming, and contractual tree planting.

Trees: The Budget reflects a cost of \$21,000 for the purchase of trees lost due to typical reforestation needs and EAB infestations.

Vehicle Maintenance: The Budget reflects an increase of \$7,000 due to higher maintenance costs associated with the Village's ability to keep vehicles for a longer period of time before they are in need of replacement.

Street Light Electricity: The Budget reflects a decrease of \$7,000 due to the installation of energy efficient LED streetlight fixtures installed on Village main streets.

PERSONNEL SUMMARY

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 BUDGET
TOTAL PUBLIC WORKS FTEs	14.5	14.5	14.5

VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS OVERVIEW
FISCAL YEAR 2019 BUDGET

LOOKING FORWARD: 2019 OBJECTIVES

Village Board Strategic Goal: Performance & Efficiency

1. Continue to utilize a consultant to update the comprehensive inventory of trees within the Village owned right-of-ways. 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. This produces a diverse and resilient urban forest, and an efficient management tool. The GIS data itself is incorporated into the existing system within the GIS Consortium. This information is now viewable for residents through the Community Portal feature on the new Village website. The following items are collected about each Village tree: GPS location, street address location, species, size, condition, parkway width, and any other relevant comments. This inventory process is done in five different sections of the Village (one section per year) in advance of contractual tree trimming. 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.
2. Continue to coordinate the updating of the Village's GIS through the Village's membership in the GIS Consortium. The goals of the GIS system are to link databases together back to an object or a parcel on a specific map. This system is most useful when it is constantly updated with accurate information. The system will continue to be utilized by Public Works to track tree information, sewer and water information - water breaks, building construction, traffic analysis, roadway improvements, locate fire hydrants and buffalo boxes. Public Works staff will continue to perform more underground utility repairs in-house and upload this information to the GIS, saving costs compared to having these repairs done by a contractor. Staff continues to seek the most impactful uses of this resource to improve operational efficiency.

Village Board Strategic Goal: Quality of Life

1. Provide oversight and exceptional customer service for the Chicago Avenue resurfacing project (Thatcher to Harlem). This project involves the installation of intersection "bump-outs" with rain gardens, and a portion of the project area will have water main replacement performed as well. This project will require clear communication between the contractor, resident engineer, residents, and Public Works staff. Having efficient lines of communication throughout the duration of all stages of the project is important to its success for all affected residents.
2. Continue to incorporate one sustainable project and/or sustainable element(s) to annually occurring capital improvement projects – Local alley reconstruction projects, and parkway pocket installations in FY 2019.

Village Board Strategic Goal: Customer Service

1. Notify residents via the Blackboard communication system for localized projects, as well as the Village's Facebook page for information that is relevant to residents community-wide. 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.
2. Continue to update the new Village website to inform residents about stormwater/flooding issues, and water service information related to pipe materials and possible service interruptions. Also continue to update the capital projects portion of the website, which provides up-to-date information for residents. These sections of the website will serve as a place where residents can be better informed on stormwater 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.

**VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS OVERVIEW
FISCAL YEAR 2019 BUDGET**

REVIEWING THE YEAR: 2018 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: PERFORMANCE & EFFICIENCY

GOALS	STATUS
Begin utilizing a consultant to create a comprehensive inventory of trees within Village owned right-of-ways.	Ongoing; This is an ongoing project that consists of gathering tree inventory data within five sections of the Village. At this point there have been two sections completed with the third section scheduled for this Fiscal Year. The data gathered has been made available to residents through the Community Portal section of the new Village website as well.
Continue to coordinate the updating of the Village's GIS system through its membership in the GIS Consortium. The goals of the GIS system are to link databases together back to an object or parcel on a specific map and become more efficient with geographic information.	Ongoing; the Village utilizes the tools that membership in the GIS Consortium provides. Through the use of a demonstration GPS locating piece of equipment Public Works staff has been able to precisely locate and map b-boxes throughout the Village and upload this information into the GIS database.

VILLAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

GOALS	STATUS
Provide oversight for the installation of the water main located on River Oaks Drive and Auvergne Place.	Completed; This water main project was completed under the budgeted amount and was done so in a timely manner. Although there was some difficulty in determining the existing conditions of the underground utilities, the contractor was responsive. There were also clear lines of communication for addressing issues affecting residents adjacent to the project.
Incorporate one sustainable project and/or sustainable element(s) to annually occurring capital improvement projects – Gale Avenue alley, parkway pocket installations.	Ongoing; The Gale Avenue alley reconstruction project and the parkway pocket installations will be constructed in the spring of FY 2018.

VILLAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOAL	STATUS
Notify residents via the Blackboard communication system which contains multiple electronic methods of communication for updates to Village projects and notifications for both planned and unplanned events.	Completed, it is an ongoing goal to have residents sign up for this system of notification and continue to be informed about projects/events in their area.
Create a new section of the Village website which informs residents about stormwater/flooding issues. Also, to continue to update the capital projects portion of the website, which provides up to date information for residents.	Ongoing; The stormwater/flooding portion of the website has been updated recently within the new Village website and is now listed as one of the "guides". The capital projects portion of the website keeps residents informed on the status of the projects throughout the Village.

VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS OVERVIEW
FISCAL YEAR 2019 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 2017		FY 2018		FY 2019
	GOAL	ACTUAL	GOAL	ACTUAL (1 ST – 3 RD QUARTERS)	GOAL
Complete Tree Trimming Service Requests Within 7 Working Days	95%	95% (154 of 162)	95%	97% (140 of 145)	95%
Complete Service Requests for Unclogging Blocked Catch Basins Within 5 Working Days	95%	100% (14 of 14)	95%	100% (3 of 3)	95%
Percent of Hydrants Out of Service More than 10 Working Days	<1%	0% (0 of 4,840)	<1%	0% (0 of 3,080)	<1%
Replace Burned Out Traffic Signal Bulbs Within 8 Hours of Notification	99%	100% (4 of 4)	99%	100% (1 of 1)	99%
Complete Service Requests for Patching Potholes Within 5 Working Days	95%	100% (12 of 12)	95%	100% (9 of 9)	95%
Repair Street Lights In-house, or Schedule Contractual Repairs, Within Five Working days	95%	98% (55 of 56)	95%	100% (28 of 28)	95%
Safety: Not More than 2 Employee Injuries Resulting in Lost Time	≤2	2	≤2	0	≤2
Safety: Not More than 1 At-Fault Vehicle Accident	≤1	0	≤1	0	≤1
Televis 2,640 lineal feet (1/2 mile) of combined sewers each month (from April – Sept)	2,640/per month	191% (32,0231 compared to 15,840/year goal)	2,640 per month (15,840/ year)	258% (34,010 compared to 13,200/year goal)	2,640/ month
Exercise 25 Water System Valves Per Month	25 per month	75% (205 of 300/year goal)	25/month (300/year)	91% (159 of 175)	25/ month
Complete First Review of Grading Plan Within 10 Working Days	95%	100% (87 of 87)	95%	100% (81 of 81)	95%

**VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS OVERVIEW
FISCAL YEAR 2019 BUDGET**

ACTIVITY MEASURES

*Projected through the end of the fiscal year.

Measure	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018*
Street Sweeping (curb miles)	1,490	603	1,010	2,042	2,411
Street Sweeping Loads	43	10	24	63	61
Sign Repairs / Fabrication	90	67	286	136	133
Sewer Jetting (lineal feet)	24,900	20,393	32,713	33,525	33,176
Catch Basin Cleaning	260	293	551	531	609
Leaf Removal Loads	684	619	581	568	508
Leaf Removal (Tons)	1,903	1,380	1,801	1,631	1,560
Street Salting (Tons)	950	785	431	365	390
Trees Trimmed	700	754	1,405	1,965	2,076
Trees Removed	190	661	170	176	145
Trees Planted	225	237	428	109	189
Watering Young Trees	300	80	461	422	349
Ash Injections	0	260	0	216	0
Stumps Removed	225	389	314	172	131
Dutch Elm Cases	0	17	33	33	28

Village of River Forest
Budget Detail by Account
Fiscal Year 2019 Budget

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	\$ Chg FY 2018-19	% Chg FY 2018-19
60	Public Works-Admin & Ops							
01-60-01-51-0200	Salaries Regular	441,985	462,665	479,655	484,263	494,546	14,891	3.1%
01-60-01-51-1500	Certification Pay	7,950	7,900	7,950	8,850	7,950	-	0.0%
01-60-01-51-1700	Overtime	34,600	55,932	50,000	45,000	50,000	-	0.0%
01-60-01-51-3000	Part-Time Salaries	2,682	4,560	8,000	6,500	8,000	-	0.0%
	Personal Services	487,217	531,057	545,605	544,613	560,496	14,891	2.7%
01-60-01-52-0320	FICA	29,821	32,257	33,462	32,768	34,105	643	1.9%
01-60-01-52-0325	Medicare	6,974	7,599	7,751	7,700	8,117	366	4.7%
01-60-01-52-0330	IMRF	58,296	60,573	57,014	57,878	54,875	(2,139)	-3.8%
01-60-01-52-0375	Fringe Benefits	4,379	4,490	4,080	4,080	4,140	60	1.5%
01-60-01-52-0400	Health Insurance	106,389	115,534	122,552	123,170	134,187	11,635	9.5%
01-60-01-52-0420	Health Insurance - Retirees	12,759	12,918	14,095	14,076	14,790	695	4.9%
01-60-01-52-0425	Life Insurance	200	168	252	252	264	12	4.8%
01-60-01-52-0430	VEBA Contributions	3,195	4,238	4,066	6,470	5,963	1,897	46.7%
	Benefits	222,013	237,777	243,272	246,394	256,441	13,169	5.4%
01-60-01-53-0200	Communications	1,261	836	1,210	713	1,210	-	0.0%
01-60-01-53-0380	Consulting Services	13,477	23,073	20,500	19,622	20,500	-	0.0%
01-60-01-53-0410	IT Support	24,353	21,325	22,200	21,500	22,080	(120)	-0.5%
01-60-01-53-1310	Julie Notifications	1,834	1,618	970	1,455	1,000	30	3.1%
01-60-01-53-3100	Maintenance of Equipment	1,536	4,055	3,000	4,830	3,500	500	16.7%
01-60-01-53-3200	Maintenance of Vehicles	16,400	65,082	17,100	28,750	25,500	8,400	49.1%
01-60-01-53-3400	Maintenance Traffic/St Lights	84,551	83,849	40,380	78,800	73,380	33,000	81.7%
01-60-01-53-3550	Tree Maintenance	62,301	126,456	89,500	95,000	89,500	-	0.0%
01-60-01-53-3600	Maint of Bldgs & Grounds	56,253	77,672	57,210	60,720	65,040	7,830	13.7%
01-60-01-53-3610	Maintenance Sidewalks	49,028	51,710	55,000	55,036	55,000	-	0.0%
01-60-01-53-3620	Maintenance Streets	147,494	178,107	155,500	145,722	108,000	(47,500)	-30.5%
01-60-01-53-4100	Training	480	1,413	1,500	550	1,200	(300)	-20.0%
01-60-01-53-4250	Travel & Meeting	4,205	2,515	6,070	5,950	6,460	390	6.4%
01-60-01-53-4300	Dues & Subscriptions	1,700	2,655	2,330	2,225	2,310	(20)	-0.9%
01-60-01-53-4400	Medical & Screening	1,095	248	1,550	552	1,550	-	0.0%
01-60-01-53-5300	Advertising/Legal Notice	826	1,900	1,500	323	1,000	(500)	-33.3%
01-60-01-53-5350	Dumping Fees	8,808	8,284	11,000	14,235	13,000	2,000	18.2%
01-60-01-53-5400	Damage Claims	24,874	22,879	30,000	13,577	25,000	(5,000)	-16.7%
01-60-01-53-5450	St Light Electricity	45,488	29,580	34,500	25,343	27,500	(7,000)	-20.3%
	Contractual Services	545,964	703,257	551,020	574,903	542,730	(8,290)	-1.5%
01-60-01-54-0100	Office Supplies	1,071	545	1,000	378	1,000	-	0.0%
01-60-01-54-0200	Gas & Oil	15,428	13,718	24,800	17,000	19,551	(5,249)	-21.2%
01-60-01-54-0310	Uniforms	4,554	4,553	5,575	5,130	5,575	-	0.0%
01-60-01-54-0500	Vehicle Parts	6,000	3,825	10,000	2,286	10,000	-	0.0%
01-60-01-54-0600	Op Supplies & Equipment	36,237	43,313	37,620	47,670	45,620	8,000	21.3%
01-60-01-54-0800	Trees	57,387	31,958	9,750	10,875	22,000	12,250	125.6%
01-60-01-54-2100	Snow & Ice Control	38,800	39,704	54,681	53,500	39,930	(14,751)	-27.0%
	Materials & Supplies	159,477	137,616	143,426	136,839	143,676	250	0.2%
01-60-01-57-5013	Transfer to CERF	137,629	121,015	117,582	117,582	115,087	(2,495)	-2.1%
	Other Financing Uses	137,629	121,015	117,582	117,582	115,087	(2,495)	-2.1%
60	Public Works-Admin & Ops	1,552,300	1,730,722	1,600,905	1,620,331	1,618,430	17,525	1.1%

Public Works Department- Sanitation

BUDGET SNAPSHOT

CATEGORY	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET
Personal Services	-	-	-	-
Employee Benefits	-	-	-	-
Contractual Services	\$1,081,483	\$1,109,380	\$1,102,620	\$1,135,161
Commodities	-	\$500	\$100	\$500
Transfers	-	-	-	-
Total	\$1,081,483	\$1,109,880	\$1,102,720	\$1,135,661

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 2019 Budget includes a \$28,561 increase for Collection & Disposal, which in part reflects a 2.75% increase for the Roy Strom Refuse Removal contract. The Budget also includes \$68,000 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 2019 Budget

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	\$ Chg FY 2018-19	% Chg FY 2018-19
60-05	Public Works-Sanitation							
01-60-05-53-5500	Collection & Disposal	962,352	1,016,248	1,041,380	1,038,600	1,067,161	25,781	2.5%
01-60-05-53-5510	Leaf Disposal	69,829	65,235	68,000	64,020	68,000	-	0.0%
	Contractual Services	1,032,181	1,081,483	1,109,380	1,102,620	1,135,161	25,781	2.3%
01-60-05-54-0600	Operating Supplies	-	-	500	100	500	-	0.0%
	Materials & Supplies	-	-	500	100	500	-	0.0%
60-05	Public Works-Sanitation	1,032,181	1,081,483	1,109,880	1,102,720	1,135,661	25,781	2.3%

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET
Revenues	\$361,880	\$289,850	\$292,185	\$410,616
Expenditures	\$348,758	\$325,060	\$267,689	\$650,060
Fund Balance*	\$622,004	\$586,794	\$646,500	\$407,056

*2018 and 2019 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:

- Nineteen (19.0) cents per gallon
- 2.5 cents per gallon on diesel fuel in addition to the 19 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 2019 Budget reflects 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):

- \$150,000 for road resurfacing of Monroe (Division to Augusta), Jackson (Division to Augusta), Thomas (Lathrop to Monroe), Franklin (Central to Lake), Ashland (Lake to Oak), William (Chicago to Oak), Quick (Bonnie Brae to Harlem)
- \$450,000 for Chicago Avenue resurfacing and construction engineering

PERSONNEL SUMMARY

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

Village of River Forest
Budget Detail by Account
Fiscal Year 2019 Budget

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	\$ Chg FY 2018-19	% Chg FY 2018-19
03	Motor Fuel Tax Fund							
03-00-00-45-5100	Interest	872	3,150	2,171	4,925	6,937	4,766	219.5%
03-00-00-45-5200	Net Change in Fair Value	(119)	-	-	-	-	-	
	Interest	752	3,150	2,171	4,925	6,937	4,766	219.5%
					-			
03-00-00-47-7090	State Grants and Reimb	-	75,559	-	-	116,000	116,000	
03-00-00-47-7100	State Allotment	285,768	283,171	287,679	287,260	287,679	-	0.0%
	Intergovernmental	285,768	358,730	287,679	287,260	403,679	116,000	40.3%
	Total Revenue	286,520	361,880	289,850	292,185	410,616	120,766	41.7%
03-00-00-53-0390	Engineering Fees	43,227	94,449	75,000	78,470	145,000	70,000	93.3%
03-00-00-53-2100	Bank Fees	-	-	60	60	60	-	0.0%
03-00-00-53-3620	Maintenance - Streets	-	-	-	-	50,000	50,000	
	Contractual Services	43,227	94,449	75,060	78,530	195,060	120,000	159.9%
03-00-00-55-9100	Street Improvement	470,220	254,309	250,000	189,159	455,000	205,000	82.0%
	Capital Outlay	470,220	254,309	250,000	189,159	455,000	205,000	82.0%
	Total Expense	513,447	348,758	325,060	267,689	650,060	325,000	100.0%
03	Motor Fuel Tax Fund	(226,927)	13,122	(35,210)	24,496	(239,444)		

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET
Revenues	\$260,626	\$252,936	\$251,644	\$263,047
Expenditures	\$247,782	\$248,804	\$247,543	\$255,084
Fund Balance*	\$185,655	\$189,787	\$189,756	\$197,719

*2018 and 2019 Fund Balances Estimated

DESCRIPTION

In prior years, Debt Service Fund expenditures included principal, interest and fees associated with the 2005 Library Improvement Bonds and the 2016 General Obligation Limited Tax Bonds, which were used to pay down an existing bank loan. The final payment on these bonds was made in FY 2018. FY 2019 includes activity from the General Obligation Limited Tax Bonds, Series 2018 that were issued at the end of FY 2018. 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 have increased because of the issuance of the 2018 bonds which utilize 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, 2018 will be \$500,000. A full schedule of debt service accompanies this budget.

LEGAL DEBT MARGIN

Assessed Valuation – 2016	\$485,584,510
Legal Debt Limit – 8.625% of Assessed Valuation	\$ 41,881,664
Amount of Debt Applicable to Limit	\$ <u>500,000</u>
Legal Debt Margin	\$ <u>41,381,664</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 2019 Budget

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	\$ Chg FY 2018-19	% Chg FY 2018-19
05	Debt Service Fund							
05-00-00-41-1000	Prior Yrs Taxes	103,491	119,492	119,567	115,512	125,173	5,606	4.7%
05-00-00-41-1021	Property Taxes Current	137,211	140,182	132,432	134,432	136,163	3,731	2.8%
	Property Taxes	240,702	259,674	251,999	249,944	261,336	9,337	3.7%
05-00-00-45-5100	Interest	282	952	937	1,700	1,711	774	82.6%
	Interest	282	952	937	1,700	1,711	774	82.6%
					-			
	Total Revenue	240,984	260,626	252,936	251,644	263,047	10,111	4.0%
05-00-00-53-2100	Bank Fees	475	475	1,500	238	1,500	-	0.0%
	Contractual Services	475	475	1,500	238	1,500	-	0.0%
05-00-00-56-0020	Series 05 Principal (Library)	45,000	50,000	50,000	50,000	-	(50,000)	-100.0%
05-00-00-56-0021	Series 05 Interest (Library)	6,017	4,150	2,074	2,075	-	(2,074)	-100.0%
05-00-00-56-0031	2016 GO Bond Principal	-	189,480	192,820	192,820	-	(192,820)	-100.0%
05-00-00-56-0032	2016 GO Bond Interest	-	3,677	2,410	2,410	-	(2,410)	-100.0%
05-00-00-56-0033	2018 GO Bond Principal	-	-	-	-	246,000	246,000	
05-00-00-56-0034	2018 GO Bond Interest	-	-	-	-	7,584	7,584	
05-00-00-56-0060	Series 08A Principal	160,000	-	-	-	-	-	
05-00-00-56-0061	Series 08A Interest	5,760	-	-	-	-	-	
	Debt Service	216,777	247,307	247,304	247,305	253,584	6,280	(4)
			-		-	-		
	Total Expense	217,252	247,782	248,804	247,543	255,084	6,280	2.5%
05	Debt Service Fund	23,732	12,844	4,132	4,101	7,963		

Debt Service Schedule

2018 General Obligation Limited Tax Bonds

Date of Issue	March 8, 2018
Date of Maturity	December 1, 2019
Authorized Issue	\$500,000
Interest Rates	2.00-2.15%
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>	
2017	246,000	7,584	253,584
2018	254,000	5,461	259,461
	\$ 500,000	\$ 13,045	\$ 513,045

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 possible creation of a new Tax Increment Financing District on North Avenue.

The **Infrastructure Improvement Bond Fund** is used to account for the proceeds from the 2018 General Obligation Bonds that will fund street improvements.

Capital Equipment Replacement Fund (CERF)

BUDGET SNAPSHOT

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET
Revenues	\$491,862	\$582,154	\$619,328	\$622,149
Expenditures	\$562,073	\$1,032,325	\$857,405	\$778,688
Fund Balance*	\$3,632,712	\$3,182,541	\$3,394,635	\$3,238,096

* FY 2018 and 2019 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 2019 Budget includes:

▪ Marked Squad Car – Police - 2	\$ 85,983
▪ Administrative Vehicle - Fire	\$ 26,000
▪ Cargo Van- Public Works	\$ 63,000
▪ Vac Con Sewer Truck-Public Works	\$382,000
▪ Pole Mounted Radar – Police	\$ 25,605
▪ Alerting System – Fire	\$ 61,000
▪ SCBA Breathing Air Compressor – Fire	\$ 45,000
▪ Brush Chipper – Public Works	\$ 90,000

Village of River Forest
Budget Detail by Account
Fiscal Year 2019 Budget

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	\$ Chg FY 2018-19	% Chg FY 2018-19
13	Cap Equip Replacmnt Fund							
13-00-00-45-5100	Interest	26,912	46,136	44,242	45,556	47,673	3,431	7.8%
13-00-00-45-5200	Net Change in Fair Value Interest	(1,370)	(8,430)	-	-	-	-	-
		25,542	37,706	44,242	45,556	47,673	3,431	7.8%
13-00-00-46-6410	Miscellaneous	5,000	5,000	5,000	5,000	5,000	-	0.0%
	Miscellaneous	5,000	5,000	5,000	5,000	5,000	-	0.0%
13-00-00-46-6536	IRMA Fire Equipment Grant	10,718	-	-	-	-	-	-
	Grants & Contributions	10,718	-	-	-	-	-	-
13-00-00-47-7001	From General Fund	461,547	421,250	416,033	416,033	424,171	8,138	2.0%
13-00-00-47-7002	Transfer from Water and Sewer	-	-	96,879	96,879	95,305	(1,574)	-1.6%
13-00-00-48-8000	Sale of Property	36,832	27,906	20,000	55,860	50,000	30,000	150.0%
	Other Financing Sources	498,379	449,156	532,912	568,772	569,476	36,564	6.9%
	Total Revenue	539,639	491,862	582,154	619,328	622,149	39,995	6.9%
13-00-00-53-2100	Bank Fees	50	75	50	100	100	50	100.0%
	Contractual Services	50	75	50	100	100	50	100.0%
13-00-00-55-0500	Building Improvements	15,692	-	-	40,129	-	-	-
13-00-00-55-8700	Police Vehicles	127,585	103,259	80,672	169,652	85,983	5,311	6.6%
13-00-00-55-8720	Police Equipment	45,985	119,828	197,367	-	25,605	(171,762)	-87.0%
13-00-00-55-8800	Fire Dept Vehicle	1,785	222,236	353,914	360,329	26,000	(327,914)	-92.7%
13-00-00-55-8850	Fire Dept Equipment	166,149	-	45,000	-	106,000	61,000	135.6%
13-00-00-55-8910	PW Vehicles	114,076	70,046	339,322	268,750	445,000	105,678	31.1%
13-00-00-55-8925	PW Equipment	-	46,629	16,000	18,445	90,000	74,000	462.5%
	Capital Outlay	471,272	561,998	1,032,275	857,305	778,588	(253,687)	-24.6%
	Total Expense	471,322	562,073	1,032,325	857,405	778,688	(253,637)	-24.6%
13	Capital Equip Replacement	68,317	(70,211)	(450,171)	(238,077)	(156,539)		

Capital Improvement Fund (CIF)

BUDGET SNAPSHOT

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET
Revenues	\$1,714,784	\$898,361	\$890,590	\$867,483
Expenditures	\$1,457,159	\$1,159,985	\$1,119,311	\$1,597,400
Fund Balance*	\$1,574,693	\$1,313,069	\$1,345,972	\$616,055

*2018 and 2019 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 2019 Budget include:

- Village Hall Improvements \$ 90,740
- Public Works Garage Improvements \$120,000
- Information Technology Improvements \$258,660
- Alley Improvement Program \$950,000
- Traffic Signal Improvements \$146,000
- Parkway Pockets \$ 20,000

Village of River Forest
Budget Detail by Account
Fiscal Year 2019 Budget

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	\$ Chg FY 2018-19	% Chg FY 2018-19
14	Capital Improvement Fund							
14-00-00-43-3200	Metra Daily Parking Fees	14,886	14,373	14,295	14,205	10,654	(3,641)	-25.5%
14-00-00-43-3220	Parking Lot Permit Fees	48,742	49,722	46,628	49,692	24,846	(21,782)	-46.7%
	Charges for Services	63,628	64,095	60,923	63,897	35,500	(25,423)	-41.7%
14-00-00-44-4240	Automated Traffic Fines	909,062	923,305	822,136	774,907	809,343	(12,793)	-1.6%
	Fines & Forfeits	909,062	923,305	822,136	774,907	809,343	(12,793)	-1.6%
14-00-00-45-5100	Interest	6,569	11,440	15,302	17,632	22,640	7,338	48.0%
14-00-00-45-5200	Net Change in Fair Value	617	145	-	-	-	-	
	Interest	7,186	11,585	15,302	17,632	22,640	7,338	48.0%
14-00-00-46-6410	Miscellaneous	-	-	-	-	-	-	
14-00-00-46-6415	Reimbursement of Expenses	-	2,670	-	-	-	-	
	Miscellaneous	-	2,670	-	-	-	-	
14-00-00-46-6527	IDOC Grant	25,000	251,345	-	34,154	-	-	
14-00-00-46-6532	IEPA IGIG Alley Grant	-	419,162	-	-	-	-	
14-00-00-46-7381	Tree Contribution	-	42,621	-	-	-	-	
	Grants & Contributions	25,000	713,128	-	34,154	-	-	
	Revenue	1,004,876	1,714,783	898,361	890,590	867,483	(30,878)	-3.4%
14-00-00-53-4290	License Fees	12,000	12,000	12,000	12,000	12,000	-	0.0%
	Contractual Services	12,000	12,000	12,000	12,000	12,000	-	0.0%
14-00-00-55-0500	Building Improvements	27,570	676,422	613,725	634,440	210,740	(402,985)	-65.7%
14-00-00-55-1200	Street Improvements	-	-	-	-	-	-	
14-00-00-55-1205	Streetscape Improvements	518,238	138,658	48,590	-	146,000	97,410	200.5%
14-00-00-55-1210	Parking Lot Improvements	-	137,394	-	-	-	-	
14-00-00-55-1215	Trees	-	-	28,500	28,500	-	(28,500)	-100.0%
14-00-00-55-1250	Alley Improvements	261,134	240,918	200,000	197,201	950,000	750,000	375.0%
14-00-00-55-8610	Furniture & Equipment	-	17,783	-	-	-	-	
14-00-00-55-8620	Information Technology Equipme	3,355	233,984	237,170	237,170	258,660	21,490	9.1%
14-00-00-55-9100	Street Improvements	51,048	-	20,000	10,000	20,000	-	0.0%
	Capital Outlay	861,345	1,445,159	1,147,985	1,107,311	1,585,400	437,415	38.1%
	Expense	873,345	1,457,159	1,159,985	1,119,311	1,597,400	437,415	37.7%
14	Capital Improvement Fund	131,531	257,624	(261,624)	(228,721)	(729,917)		

Economic Development Fund

BUDGET SNAPSHOT

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET
Revenues	\$28,609	\$9,341	\$4,298	\$3,499
Expenditures	\$1,293,408	\$831,427	\$657,050	\$185,641
Fund Balance*	\$835,269	\$13,183	\$182,517	\$375

* FY 2018 and 2019 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 2019 Budget includes remaining funds for economic development purposes at the southwest corner of Lake & Lathrop. The final payment for the incentive reimbursement for River Forest Town Center was made in FY 2018.

Village of River Forest
Budget Detail by Account
Fiscal Year 2019 Budget

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	\$ Chg FY 2018-19	% Chg FY 2018-19
16	Economic Developmnt Fund							
16-00-00-45-5100	Interest	4,828	7,385	6,182	3,923	540	(5,642)	-91.3%
16-00-00-45-5200	Net Change in Fair Value Interest	-	-	-	-	-	-	-
		4,828	7,385	6,182	3,923	540	(5,642)	-91.3%
16-00-00-43-4025	Reimbursements from Villages Intergovernmental	1,065	21,224	3,159	375	2,959	(200)	
		1,065	21,224	3,159	375	2,959	(200)	
16-00-00-46-6615	Harlem Viaduct Federal Grant Grants & Contributions	532	-	-	-	-	-	
		532	-	-	-	-	-	
	Revenue	6,425	28,609	9,341	4,298	3,499	(5,842)	-62.5%
16-00-00-53-0380	Consulting Services	64,716	38,337	18,500	500	18,445	(55)	-0.3%
16-00-00-53-0420	Legal Services	37,809	10,428	25,000	10,000	25,000	-	0.0%
	Contractual Services	102,525	48,765	43,500	10,500	43,445	(55)	-0.1%
16-00-00-55-4300	Other Improvements	93,495	1,244,643	787,927	646,550	142,196	(645,731)	-82.0%
	Capital Outlay	93,495	1,244,643	787,927	646,550	142,196	(645,731)	-82.0%
	Expense	196,020	1,293,408	831,427	657,050	185,641	(645,786)	-77.7%
16	Economic Development Fund	(189,595)	(1,264,799)	(822,086)	(652,752)	(182,142)		

TIF - Madison Street

BUDGET SNAPSHOT

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET
Revenues	\$15	\$1,050,000	\$1,050,210	\$119,037
Expenditures	\$97,508	\$1,064,132	\$1,031,575	\$74,500
Fund Balance*	(\$97,493)	(\$111,625)	(78,858)	(\$34,321)

* FY 2018 and 2019 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 provided for in the FY 2019 Budget. The Village purchased property on Madison Street in FY 2018.

Village of River Forest
Budget Detail by Account
Fiscal Year 2019 Budget

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	\$ Chg FY 2018-19	% Chg FY 2018-19
31	TIF-Madison Street							
31-00-00-41-100051	Property Taxes-Prior Years	-	-	-	-	119,037	119,037	
	Property Taxes	-	-	-	-	119,037	119,037	
31-00-00-45-5100	Interest	31	15	-	210	-	-	
	Interest	31	15	-	210	-	-	
31-00-00-47-7001	Transfer from General Fund	25,000	-	1,050,000	1,050,000	-	(1,050,000)	-100.0%
	Other Financing Sources	25,000	-	1,050,000	1,050,000	-	(1,050,000)	-100.0%
	Total Revenue	25,031	15	1,050,000	1,050,210	119,037	(930,963)	-88.7%
31-00-00-53-0300	Audit Services	-	-	2,500	-	1,000	(1,500)	
31-00-00-53-0380	Consulting Services	16,930	18,878	22,500	10,000	22,500	-	0.0%
31-00-00-53-0425	Village Attorney	3,535	31,541	20,000	8,000	20,000	-	0.0%
31-00-00-53-4350	Printing	-	1,813	2,500	-	2,500	-	
31-00-00-53-5300	Advertising/Legal Notice	-	2,068	2,500	-	2,500	-	
	Contractual Services	20,465	54,300	50,000	18,000	48,500	(1,500)	-3.0%
31-00-00-55-0700	Property Purchase	-	-	1,005,000	1,004,443	-	(1,005,000)	-100.0%
	Capital Outlay	-	-	1,005,000	1,004,443	-	(1,005,000)	-100.0%
31-00-00-56-0081	Interest on Interfund Loan	-	-	9,132	9,132	26,000	16,868	184.7%
	Debt Service	-	-	9,132	9,132	26,000	16,868	184.7%
31-00-00-57-5001	Transfer to General Fund	-	43,208	-	-	-	-	
	Other Financing Uses	-	43,208	-	-	-	-	
	Total Expense	20,465	97,508	1,064,132	1,031,575	74,500	(989,632)	-93.0%
31	TIF-Madison Street	4,566	(97,493)	(14,132)	18,635	44,537		

TIF - North Avenue

BUDGET SNAPSHOT

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET
Revenues	\$25,087	\$0	\$75	\$50,000
Expenditures	\$10,075	\$50,000	\$40,000	\$50,000
Fund Balance*	(\$29,426)	(\$79,426)	(\$69,351)	(\$69,351)

* FY 2018 and 2019 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 should the TIF district be created.

BUDGET ANALYSIS

TIF consulting and legal fees to establish the TIF District are provided for in the FY 2019 Budget.

Village of River Forest
Budget Detail by Account
Fiscal Year 2019 Budget

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	\$ Chg FY 2018-19	% Chg FY 2018-19
32	TIF - North Avenue							
32-00-00-45-5100	Interest	49	87	-	75	-	-	
	Interest	49	87	-	75	-	-	
32-00-00-47-7001	Transfer from General Fund	25,000	25,000	-	-	50,000	50,000	
	Other Financing Sources	25,000	25,000	-	-	50,000	50,000	
	Total Revenue	25,049	25,087	-	75	50,000	50,000	
32-00-00-53-0380	Consulting Services	4,505	10,075	20,000	20,000	20,000	-	0.0%
32-00-00-53-0425	Village Attorney	-	-	25,000	15,000	25,000	-	0.0%
32-00-00-53-4350	Printing	-	-	2,500	2,500	2,500	-	
32-00-00-53-5300	Advertising/Legal Notice	-	-	2,500	2,500	2,500	-	
	Contractual Services	4,505	10,075	50,000	40,000	50,000	-	0.0%
	Total Expense	4,505	10,075	50,000	40,000	50,000	-	0.0%
32	TIF - North Avenue	20,544	15,012	(50,000)	(39,925)	-		

Infrastructure Improvement Bond Fund

BUDGET SNAPSHOT

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET
Revenues	-	\$500,000	\$500,000	\$2,500
Expenditures	-	\$0	\$0	\$250,000
Fund Balance*	-	\$500,000	\$500,000	\$252,500

* FY 2018 Fund Balance Estimated

DESCRIPTION

The Infrastructure Improvement Bond Fund (IIBF) is used to account for the proceeds from the General Obligation Limited Tax Bonds, Series 2018. The proceeds will be used to fund street improvements.

BUDGET ANALYSIS

The FY 2019 Budget includes \$250,000 to fund a portion of the Village's FY 2019 Street Improvement Program included in the Capital Improvement Program.

Village of River Forest
Budget Detail by Account
Fiscal Year 2019 Budget

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	\$ Chg FY 2018-19	% Chg FY 2018-19
35	Infrastructure Improvement Bond Fund							
35-00-00-45-5100	Interest	-	-	-	-	2,500	2,500	
	Interest	-	-	-	-	2,500	2,500	
								-
32-00-00-47-7001	Bond Proceeds	-	-	500,000	500,000	-	(500,000)	
	Other Financing Sources	-	-	500,000	500,000	-	(500,000)	
	Revenue	-	-	500,000	500,000	2,500	(497,500)	-99.50%
35-00-00-55-9100	Street Improvements	-	-	-	-	250,000	250,000	
	Capital Outlay	-	-	-	-	250,000	250,000	
	Expenditures	-	-	-	-	250,000	250,000	
35	Infrastructre Impr Bond Fd	-	-	500,000	500,000	(247,500)	(747,500)	-149.50%

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET
Personal Services	\$703,887	\$760,017	\$754,065	\$802,267
Employee Benefits	\$296,804	\$333,600	\$343,093	\$361,422
Contractual Services	\$421,522	\$554,484	\$488,323	\$572,366
Commodities	\$1,683,238	\$1,705,523	\$1,721,258	\$1,725,170
Capital Outlay	\$767,943	\$828,500	\$757,555	\$720,000
Depreciation	\$352,484	\$340,332	\$352,484	\$355,000
Debt Service	\$327,437	\$1,146,458	\$1,146,225	\$1,144,625
Transfers	\$0	\$96,879	\$96,879	\$95,305
Total	\$4,553,315	\$5,765,793	\$5,659,882	\$5,776,155

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 2019 Budget:

Water from Chicago: Chicago's water rate, in conjunction with projected flat consumption and a 1.54% rate increase on June 1st, results in an estimate of \$1,666,525 for the cost of water in FY 2019.

Water System Maintenance: The budget reflects a \$17,800 increase for inspection of both underground reservoirs and the elevated storage tank.

Hydrant Maintenance: The budget includes \$24,000 for hydrant replacement.

Consulting Services: The budget reflects a \$35,000 decrease due to the completion of the Village wide water system modeling in FY 2018.

**VILLAGE OF RIVER FOREST, ILLINOIS
WATER AND SEWER OVERVIEW
FISCAL YEAR 2019 BUDGET**

Building Improvements: The budget includes \$25,000 to relocate ComEd owned transformers that are currently inside the Pumping Station to an outdoor location.

Sewer System Improvements: The Budget includes \$195,000 for sewer lining, manhole lining, any necessary point repairs identified through ongoing sewer televising.

Water System Improvements: The Budget includes \$400,000 for water main replacement main on Chicago Avenue between Thatcher and the CN tracks, and valve replacement 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 2014	FY 2015	FY 2016	FY 2017	FY 2018*
Water Pumped from Chicago (million gallons)	483	424	423	441	452
Water Pumped To Residents (million gallons)	495	430	425	445	455
Actual Annual High (million gallons)	2.660	2.029	2.09	2.24	2.56
Actual Annual Low (million gallons)	0.82	0.66	0.80	0.81	0.77
Average Daily Average (million gallons)	1.39	1.176	1.16	1.21	1.37
Meters Installed	186	139	189	148	158
Service Calls	2,664	3,828	3,547	2,731	3,249
Water Main Breaks	15	12	3	4	11
Service Line Breaks	14	6	10	20	12
Exercised Valves	313	347	213	205	181
JULIE Locates	1,488	2,371	2,417	1,753	1,523

Village of River Forest
Budget Detail by Account
Fiscal Year 2019 Budget

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	\$ Chg FY 2018-19	% Chg FY 2018-19
02	Water & Sewer Fund							
02-00-00-42-2360	Permit Fees	19,000	27,600	11,605	19,730	19,350	7,745	66.7%
	Licenses & Permits	19,000	27,600	11,605	19,730	19,350	7,745	66.7%
02-00-00-43-3100	Water Sales	2,779,077	3,026,568	3,110,766	3,252,817	3,296,587	185,821	6.0%
02-00-00-43-3150	Sewer Sales	1,695,940	2,012,890	2,058,549	2,136,611	2,161,431	102,882	5.0%
02-00-00-43-3160	Water Penalties	28,743	24,886	31,966	27,755	28,588	(3,378)	-10.6%
02-00-00-43-3300	Storm Water Sewer Connect	43,500	-	-	-	-	-	
02-00-00-43-3515	NSF Fees	150	125	200	250	200	-	0.0%
02-00-00-43-4030	Workers Comp Payments	-	2,674	-	-	-	-	
	Charges for Services	4,547,410	5,067,143	5,201,481	5,417,433	5,486,806	285,325	5.5%
02-00-00-45-5100	Interest	2,062	4,680	4,723	11,188	13,486	8,763	185.5%
02-00-00-45-5200	Net Change in Fair Value	-	(229)	-	-	-	-	
	Interest	2,062	4,451	4,723	11,188	13,486	8,763	185.5%
02-00-00-46-6410	Miscellaneous	0	3,000	5,000	1,000	5,000	-	0.0%
02-00-00-46-6417	Reimbursement of Expenses	25,309	2,870	2,000	9,126	2,000	-	0.0%
02-00-00-46-6580	Sale of Meters	3,292	20,272	10,000	1,200	10,000	-	0.0%
	Miscellaneous	28,601	26,142	17,000	11,326	17,000	-	0.0%
02-00-00-47-7001	Transfer from General Fund	382,300	-	-	-	-	-	
02-00-00-48-8000	Sale of Property	(8,192)	9,264	-	-	-	-	
	Other Financing Sources	374,108	9,264	-	-	-	-	374,108
	Total Revenue	4,971,181	5,134,600	5,234,809	5,459,677	5,536,642	301,833	5.8%

Village of River Forest
Budget Detail by Account
Fiscal Year 2019 Budget

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	\$ Chg FY 2018-19	% Chg FY 2018-19
60	Public Works							
02-60-06-51-0200	Salaries Regular	635,751	677,914	730,567	732,871	772,629	42,062	5.8%
02-60-06-51-1500	Specialists Pay	2,100	2,100	2,100	2,100	2,100	-	0.0%
02-60-06-51-1700	Overtime	4,815	5,765	12,000	8,847	12,000	-	0.0%
02-60-06-51-1950	Insurance Refusal Reimb	238	150	150	247	338	188	125.3%
02-60-06-51-3000	Part-Time Salaries	16,105	17,958	15,200	10,000	15,200	-	0.0%
	Personal Services	659,009	703,887	760,017	754,065	802,267	42,250	5.6%
02-60-06-52-0320	FICA	39,849	41,936	46,795	48,563	49,030	2,235	4.8%
02-60-06-52-0325	Medicare	9,429	9,987	11,131	11,571	11,741	610	5.5%
02-60-06-52-0330	IMRF	-	-	86,957	86,768	87,069	112	0.1%
02-60-06-52-0331	IMRF Net Pension Obligation	-	-	-	-	-	-	-
02-60-06-52-0375	Fringe Benefits	4,816	5,090	5,030	5,387	5,150	120	2.4%
02-60-06-52-0381	IMRF Pension Expense	67,243	73,087	-	-	-	-	-
02-60-06-52-0400	Health Insurance	133,781	145,010	169,081	170,861	191,393	22,312	13.2%
02-60-06-52-0420	Health Insurance - Retirees	3,254	3,061	3,292	2,703	3,016	(276)	-8.4%
02-60-06-52-0421	Other Post Emplmnt Bens	5,825	6,786	-	-	-	-	-
02-60-06-52-0425	Life Insurance	367	410	420	378	435	15	3.6%
02-60-06-52-0430	VEBA Contributions	7,902	11,437	10,894	16,862	13,588	2,694	24.7%
	Benefits	272,466	296,804	333,600	343,093	361,422	27,822	8.3%
02-60-06-53-0100	Electricity	33,552	39,712	39,000	35,103	38,004	(996)	-2.6%
02-60-06-53-0200	Communications	5,612	6,540	6,780	7,166	6,780	-	0.0%
02-60-06-53-0300	Auditing	10,528	10,507	11,344	8,850	9,075	(2,269)	-20.0%
02-60-06-53-0380	Consulting Services	37,826	3,974	43,500	40,100	8,500	(35,000)	-80.5%
02-60-06-53-0410	IT Support	42,462	38,388	36,393	32,084	66,270	29,877	82.1%
02-60-06-53-1300	Inspections	-	-	1,000	300	1,000	-	0.0%
02-60-06-53-1310	Julie Participation	1,834	1,618	2,271	1,100	2,271	-	0.0%
02-60-06-53-2100	Bank Fees	13,898	23,437	28,324	26,902	31,558	3,234	11.4%
02-60-06-53-2200	Liability Insurance	33,562	34,731	38,011	36,384	37,864	(147)	-0.4%
02-60-06-53-2250	IRMA Deductible	-	-	9,467	9,300	9,500	33	0.3%
02-60-06-53-3050	Water System Maintenance	103,618	106,116	134,200	148,700	146,500	12,300	9.2%
02-60-06-53-3055	Hydrant Maintenance	12,914	17,974	24,000	10,995	24,000	-	0.0%
02-60-06-53-3200	Maintenance of Vehicles	17,698	7,860	8,000	22,950	8,000	-	0.0%
02-60-06-53-3300	Maint of Office Equipment	1,592	3,066	1,000	1,821	1,000	-	0.0%
02-60-06-53-3600	Maintenance of Buildings	6,795	14,147	15,250	9,714	15,250	-	0.0%
02-60-06-53-3620	Maintenance of Streets	17,232	-	8,000	8,000	8,000	-	0.0%
02-60-06-53-3630	Overhead Sewer Program	114,451	26,600	59,000	20,250	59,000	-	0.0%
02-60-06-53-3640	Sewer/Catch Basin Repair	33,484	51,466	50,000	33,000	50,000	-	0.0%
02-60-06-53-4100	Training	-	102	1,450	550	1,150	(300)	-20.7%
02-60-06-53-4250	Travel & Meeting	1,784	2,114	2,625	2,225	3,185	560	21.3%
02-60-06-53-4300	Dues & Subscriptions	1,542	897	1,460	1,460	1,460	-	0.0%
02-60-06-53-4350	Printing	5,573	5,219	6,309	5,166	6,309	-	0.0%
02-60-06-53-4400	Medical & Screening	-	80	700	350	700	-	0.0%
02-60-06-53-4480	Water Testing	6,410	2,503	3,900	3,578	12,490	8,590	220.3%
02-60-06-53-5300	Advertising/Legal Notice	301	-	500	250	500	-	0.0%
02-60-06-53-5350	Dumping Fees	12,052	18,701	18,000	19,500	20,000	2,000	11.1%
02-60-06-53-5400	Damage Claims	33,126	5,770	4,000	2,525	4,000	-	0.0%
	Contractual Services	547,846	421,522	554,484	488,323	572,366	17,882	3.2%
02-60-06-54-0100	Office Supplies	223	167	500	282	500	-	0.0%
02-60-06-54-0200	Gas & Oil	10,065	9,157	9,400	11,105	12,770	3,370	35.9%
02-60-06-54-0310	Uniforms	800	557	1,475	1,032	1,475	-	0.0%
02-60-06-54-0500	Vehicle Parts	13,453	3,673	8,000	5,025	8,000	-	0.0%

Village of River Forest
Budget Detail by Account
Fiscal Year 2019 Budget

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	\$ Chg FY 2018-19	% Chg FY 2018-19
02-60-06-54-0600	Operating Supplies	70,458	58,834	37,775	52,395	26,900	(10,875)	-28.8%
02-60-06-54-1300	Postage	8,639	10,108	9,400	8,400	9,000	(400)	-4.3%
02-60-06-54-2200	Water from Chicago	1,518,006	1,600,742	1,638,973	1,643,019	1,666,525	27,552	1.7%
	Materials & Supplies	1,621,644	1,683,238	1,705,523	1,721,258	1,725,170	19,647	1.2%
02-60-06-55-0500	Building Improvements	38,620	4,995	97,000	95,990	25,000	(72,000)	-74.2%
02-60-06-55-1150	Sewer System Improvements	74,223	182,576	175,000	165,367	175,000	-	0.0%
02-60-06-55-1300	Water System Improvements	43,912	490,316	469,000	421,317	434,000	(35,000)	-7.5%
02-60-06-55-1400	Meter Replacement Program	22,458	14,496	17,500	16,981	16,000	(1,500)	-8.6%
02-60-06-55-9100	Street Improvements	65,307	75,560	70,000	57,900	70,000	-	0.0%
	Capital Outlay	244,520	767,943	828,500	757,555	720,000	(108,500)	-13.1%
02-60-06-55-0010	Depreciation Expense	170,055	352,484	340,332	352,484	355,000	14,668	4.3%
	Depreciation	170,055	352,484	340,332	352,484	355,000	14,668	4.3%
02-60-06-56-0070	Series 08B Principal	-	-	165,000	165,000	170,000	5,000	3.0%
02-60-06-56-0071	Series 08B Interest	33,435	17,111	13,570	13,570	6,970	(6,600)	-48.6%
02-60-06-56-0102	Community Bank Loan Princ	-	-	48,701	48,683	49,813	1,112	2.3%
02-60-06-56-0103	Community Bank Loan Int	13,538	2,678	1,807	1,826	696	(1,111)	-61.5%
02-60-06-56-0104	IEPA Loan Principal	-	-	607,550	607,395	620,893	13,343	2.2%
02-60-06-56-0105	IEPA Loan Interest	115,858	307,648	309,830	309,751	296,253	(13,577)	-4.4%
	Debt Service	162,831	327,437	1,146,458	1,146,225	1,144,625	(1,833)	-0.2%
02-60-06-57-5013	Transfer to CERF	-	-	96,879	96,879	95,305	(1,574)	-1.6%
	Other Financing Uses	-	-	96,879	96,879	95,305	(1,574)	-1.6%
	Total Expense	3,678,371	4,553,315	5,765,793	5,659,882	5,776,155	10,362	0.2%
02	Water & Sewer Fund	1,292,810	581,285	(530,984)	(200,205)	(239,513)		

Debt Service Schedule

Community Bank Loan

Date of Issue	September 19, 2014
Date of Maturity	February 15, 2019
Amount of Loan	\$600,000
Interest Rates	2.20%
Interest Dates	February, May, August and November 15
Principal Maturity Dates	February, May, August and November 15
Payable at	Community Bank
Purpose	NSMP Phase 0

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Tax Levy		Totals
	<u>Principal</u>	<u>Interest</u>	
2019	49,813	696	50,509
	<u>\$ 49,813</u>	<u>\$ 696</u>	<u>\$ 50,509</u>

Debt Service Schedule

2008B General Obligation Bonds (Water and Sewer Bonds)

Date of Issue	December 15, 2008
Date of Maturity	December 1, 2018
Authorized Issue	\$1,355,000
Denomination of Bonds	\$5,000
Interest Rates	2.75% - 4.1%
Interest Dates	December 1 and June 1
Principal Maturity Date	December 1
Payable at	US Bank
Purpose	Water Improvements

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

<u>Fiscal</u> <u>Year</u>	<u>Tax Levy</u>			<u>Interest Due On</u>			
	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>	<u>Jun 1</u>	<u>Amount</u>	<u>Dec 1</u>	<u>Amount</u>
2019	\$ 170,000	\$ 6,970	\$ 176,970	2018	\$ 3,485	2018	\$ 3,485
	<u>\$ 170,000</u>	<u>\$ 6,970</u>	<u>\$ 176,970</u>		<u>\$ 3,485</u>		<u>\$ 3,485</u>

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			Interest Due On			
	Principal	Interest	Totals	Jun 3	Amount	Dec 3	Amount
2019	620,893	296,253	917,146	2018	149,832	2018	146,421
2020	634,690	282,456	917,146	2019	142,972	2019	139,484
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>\$ 13,559,496</u>	<u>\$ 2,949,129</u>	<u>\$ 16,508,625</u>		<u>\$ 1,511,817</u>		<u>\$ 1,437,312</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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET
Revenues	\$3,761,882	\$2,994,441	\$3,260,663	\$3,314,941
Expenditures	\$2,184,154	\$2,398,431	\$2,534,573	\$2,446,114
Fund Balance*	\$22,239,255	\$22,835,265	\$22,965,345	\$23,834,172

* FY 2018 and 2019 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 2019 contribution of \$1,483,000 reflects the amount of property tax revenues expected to be levied with the 2018 Property Tax Levy during the fiscal year. The 2018 property tax levy, which is collected in calendar year 2019, 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 2019 employer contribution is about 1.96% higher than the prior year. The expected and actual contributions are as follows:

	Actual FY 2017	Budget 2018	Budget 2019
Levy Year	2016	2017	2018
Police Pension Fund	\$1,329,644	\$1,454,466	\$1,483,000

Village of River Forest
Budget Detail by Account
Fiscal Year 2019 Budget

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	\$ Chg FY 2018-19	% Chg FY 2018-19
09	Police Pension Fund							
09-00-00-45-5100	Interest	470,041	447,671	472,436	448,160	461,605	(10,831)	-2.3%
09-00-00-45-5200	Net Change in Fair Value Interest	(616,128)	1,716,581	802,676	1,222,865	1,085,918	283,242	35.3%
		(146,087)	2,164,252	1,275,112	1,671,025	1,547,523	272,411	21.4%
09-00-00-41-1100	Employer Contribution	1,130,516	1,329,644	1,454,466	1,317,832	1,483,000	28,534	2.0%
09-00-00-46-7350	Employee Contribution	258,151	267,986	264,863	271,806	284,418	19,555	7.4%
	Grants & Contributions	1,388,667	1,597,630	1,719,329	1,589,638	1,767,418	48,089	2.8%
	Total Revenue	1,242,580	3,761,882	2,994,441	3,260,663	3,314,941	320,500	10.7%
09-00-00-52-6100	Pensions	1,977,801	2,021,676	2,275,501	2,160,164	2,275,501	-	0.0%
09-00-00-52-6150	Pension Refund	82,236	-	-	250,000	50,000	50,000	
	Benefits	2,060,037	2,021,676	2,275,501	2,410,164	2,325,501	50,000	2.2%
09-00-00-53-0300	Audit Services	3,171	3,221	4,000	1,525	2,118	(1,882)	-47.1%
09-00-00-53-0350	Actuarial Services	1,655	2,232	3,630	2,263	3,000	(630)	-17.4%
09-00-00-53-0360	Payroll Services	20,058	17,770	27,250	26,675	27,130	(120)	-0.4%
09-00-00-53-0380	Consulting Services	30,258	45,157	35,000	37,800	35,300	300	0.9%
09-00-00-53-0420	Legal Services	12,940	34,375	18,000	25,000	18,000	-	0.0%
09-00-00-53-2100	Bank Fees	31	-	8,600	8,500	8,600	-	0.0%
09-00-00-53-4100	Training	2,906	1,470	4,000	2,500	4,000	-	0.0%
09-00-00-53-4250	Travel & Meeting	319	988	3,000	3,000	3,000	-	0.0%
09-00-00-53-4300	Dues & Subscriptions	782	795	800	795	815	15	1.9%
09-00-00-53-4400	Medical & Screening	10,230	46,078	5,000	4,000	5,000	-	0.0%
09-00-00-53-5300	Advertising/Legal Notice	-	-	100	-	100	-	0.0%
09-00-00-54-3100	Misc Expenditures	10,221	10,391	13,550	12,351	13,550	-	0.0%
	Contractual Services	92,571	162,477	122,930	124,409	120,613	(2,317)	-1.9%
	Total Expense	2,152,608	2,184,154	2,398,431	2,534,573	2,446,114	47,683	2.0%
09	Police Pension Fund	(910,028)	1,577,728	596,010	726,090	868,827		

Fire Pension Fund

BUDGET SNAPSHOT

	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2018 BUDGET
Revenues	\$2,290,988	\$2,315,938	\$2,294,084	\$2,541,212
Expenditures	\$1,712,592	\$1,918,642	\$1,952,896	\$1,948,982
Fund Balance*	\$14,718,959	\$15,116,255	\$15,060,147	\$15,652,377

*FY 2018 and 2019 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 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 2019 contribution of \$1,324,000 reflects the amount of property tax revenues expected to be levied with the 2018 Property Tax Levy during the fiscal year. The 2018 property tax levy, which is collected in calendar year 2019, 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 2019 employer contribution is about 11.78% higher than the prior year. The expected and actual contributions are as follows:

	Actual FY 2017	Budget FY 2018	Budget FY 2019
Levy Year	2016	2017	2018
Fire Pension Fund	\$1,086,300	\$1,184,450	\$1,324,000

Village of River Forest
Budget Detail by Account
Fiscal Year 2019 Budget

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget	\$ Chg FY 2018-19	% Chg FY 2018-19
10	Fire Pension Fund							
10-00-00-45-5100	Interest/Dividends	385,578	396,547	397,171	395,624	407,493	10,322	2.6%
10-00-00-45-5200	Net Change in Fair Value Interest	(1,174,952)	633,704	545,527	641,956	616,199	70,672	13.0%
		(789,374)	1,030,251	942,698	1,037,580	1,023,692	80,994	8.6%
10-00-00-41-1100	Employer Contribution	946,756	1,086,300	1,184,450	1,080,418	1,324,000	139,550	11.8%
10-00-00-46-7350	Employee Contribution	184,123	174,437	188,790	176,086	193,520	4,730	2.5%
	Grants & Contributions	1,130,879	1,260,737	1,373,240	1,256,504	1,517,520	144,280	10.5%
	Total Revenue	341,505	2,290,988	2,315,938	2,294,084	2,541,212	225,274	9.7%
10-00-00-52-6100	Pensions	1,382,009	1,599,981	1,801,877	1,864,968	1,862,337	60,460	3.4%
10-00-00-52-6150	Pension Refund	-	1,544	-	-	-	-	
	Benefits	1,382,009	1,601,525	1,801,877	1,864,968	1,862,337	60,460	3.4%
10-00-00-53-0300	Audit Services	3,171	3,221	3,500	1,525	3,500	-	0.0%
10-00-00-53-0350	Actuarial Services	1,531	2,078	2,500	2,078	2,500	-	0.0%
10-00-00-53-0360	Payroll Services	12,660	13,035	14,155	13,725	14,010	(145)	-1.0%
10-00-00-53-0380	Consulting Services	56,610	60,949	61,000	48,380	36,500	(24,500)	-40.2%
10-00-00-53-0420	Legal Services	19,834	20,177	15,000	8,500	10,000	(5,000)	-33.3%
10-00-00-53-2100	Bank Fees	3,839	3,719	4,700	3,700	4,200	(500)	-10.6%
10-00-00-53-4100	Training	1,248	430	3,000	500	3,000	-	0.0%
10-00-00-53-4250	Travel & Meeting	1,131	-	1,000	-	1,000	-	0.0%
10-00-00-53-4300	Dues & Subscriptions	782	795	800	795	825	25	3.1%
10-00-00-53-4400	Medical & Screening	-	-	2,000	2,000	2,000	-	0.0%
10-00-00-54-1300	Postage	-	-	100	50	100	-	0.0%
10-00-00-54-3100	Misc Expenditures	6,395	6,663	9,010	6,675	9,010	-	0.0%
	Contractual Services	107,201	111,067	116,765	87,928	86,645	(30,120)	-25.8%
	Total Expense	1,489,210	1,712,592	1,918,642	1,952,896	1,948,982	30,340	1.6%
10	Fire Pension Fund	(1,147,705)	578,396	397,296	341,188	592,230		

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 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET
\$1,289,384	\$ 1,293,000	\$1,279,043	\$1,347,000

EXPENDITURES

FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET
\$1,219,977	\$ 1,500,000	\$1,296,922	\$1,783,000

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 \$54,000. The FY 2019 budget includes \$436,000 in capital expenditures that are intended to be funded with capital reserves.

**Village of River Forest
Budget Detail By Account
Fiscal Year 2019 Budget**

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	\$CHNG FY18/19	% CHNG FY18/19
RIVER FOREST PUBLIC LIBRARY							
REVENUES							
Taxes							
Property Taxes	1,195,424	1,213,883	1,212,000	1,210,000	1,270,000	58,000	4.79%
Replacement Taxes	14,056	14,765	15,400	11,000	14,000	(1,400)	-9.09%
Total Taxes	1,209,480	1,228,648	1,227,400	1,221,000	1,284,000	56,600	4.61%
Charges for Services							
Connections Program	4,396	5,910	7,600	6,152	7,800	200	2.63%
Lost Books	1,889	2,696	3,000	2,716	3,000	-	0.00%
Book Sales	1,076	1,074	1,000	1,100	500	(500)	-50.00%
Copy Machine Revenues	4,546	4,996	4,000	3,780	4,000	4,000	0.00%
Total Charges for Services	11,907	14,676	15,600	13,748	15,300	3,700	-1.92%
Fines							
Fines	21,135	19,289	18,000	10,700	7,000	(11,000)	-61.11%
Interest							
Interest Earned	7,950	5,923	6,500	10,000	12,000	5,500	84.62%
Miscellaneous							
Grants/Donations	20,812	19,271	24,700	22,795	27,900	3,200	12.96%
Miscellaneous	802	1,577	800	800	800	4,000	0.00%
Total Miscellaneous	21,614	20,848	25,500	23,595	28,700	7,200	12.55%
Total Revenues	1,272,086	1,289,384	1,293,000	1,279,043	1,347,000	62,000	4.18%
EXPENDITURES							
Personal Services							
Salaries	577,390	583,439	670,000	660,000	685,000	15,000	2.24%
Total Personal Services	577,390	583,439	670,000	660,000	685,000	15,000	2.24%
Employee Benefits							
Health Insurance	35,821	40,831	54,000	28,500	56,000	2,000	3.70%
FICA/Medicare	42,780	43,331	52,000	52,000	53,000	1,000	1.92%
IMRF Pension	51,751	51,165	55,000	52,000	57,000	2,000	3.64%
Total Employee Benefits	130,352	135,327	161,000	132,500	166,000	5,000	3.11%
Contractual Services							
Payroll Services	2,863	2,662	3,500	3,175	3,000	(500)	-14.29%
Staff Training	1,159	1,929	3,000	2,800	3,000	-	0.00%
Membership Dues	7,700	6,443	4,400	6,795	3,400	(1,000)	-22.73%
Trustee Training	-	-	1,000	800	1,000	-	-
Professional Developmnt	5,855	7,327	10,000	6,500	10,000	-	0.00%
Advertising	1,007	2,011	3,000	2,500	3,000	-	0.00%
Other Programs	22,840	28,466	35,900	30,500	35,600	(300)	-0.84%

Village of River Forest
Budget Detail By Account
Fiscal Year 2019 Budget

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2018 PROJECTED	FY 2019 BUDGET	\$CHNG FY18/19	% CHNG FY18/19
Connections Programs	4,019	5,615	7,600	6,152	7,800	200	2.63%
Tech Support Services	9,095	12,000	12,000	12,000	12,000	-	0.00%
Automation-Swan/Rails	20,848	30,622	31,000	31,000	32,500	1,500	4.84%
Professional Services	-	-	700	700	800	100	14.29%
Consulting/Legal	1,078	1,269	4,000	2,000	6,000	2,000	50.00%
Auditing	7,870	8,260	8,500	8,500	7,000	(1,500)	-17.65%
Copier Lease & Maint	5,267	4,842	5,600	5,200	5,000	(600)	-10.71%
Automation - Subscription	16,799	14,500	15,000	15,000	15,500	500	3.33%
Liability Insurance	11,870	11,407	13,000	10,400	11,000	(2,000)	-15.38%
Maintenance - Service	50,912	55,877	58,000	55,000	60,000	2,000	3.45%
Utilities	8,664	10,262	11,000	10,000	11,000	-	0.00%
Strategic Initiatives	-	-	7,500	7,500	5,000	(2,500)	-33.33%
Total Contractual Svcs	177,846	203,492	234,700	216,522	232,600	(2,100)	-0.89%
Commodities							
Printing	5,028	4,773	6,200	4,700	5,000	(1,200)	-19.35%
Inter-Library Expenses	260	983	-	700	-	-	-
Postage and Delivery	3,391	3,388	3,500	3,500	3,600	100	2.86%
Telephone/Internet	15,631	14,278	14,500	14,500	14,500	-	0.00%
Books	62,366	66,071	71,000	71,000	72,500	1,500	2.11%
Periodicals	6,800	7,256	7,500	7,500	6,500	(1,000)	-13.33%
Online E Content	31,181	40,000	48,000	48,000	48,000	-	0.00%
Audio/Visual	41,797	40,891	39,000	39,000	39,000	-	0.00%
Office Supplies	3,057	4,137	4,500	4,500	4,200	(300)	-6.67%
Library Supplies	4,986	4,963	5,500	5,500	5,000	(500)	-9.09%
Copier Supplies	953	981	1,400	1,400	1,300	(100)	-7.14%
Building Mat and Supplies	4,480	4,943	5,000	5,000	4,800	(200)	-4.00%
Equipment/ Furniture/Tech	-	-	6,500	500	11,500	5,000	-
Misc Expenditures	4,082	2,359	2,800	2,800	2,500	(300)	-10.71%
Total Commodities	184,012	195,023	215,400	208,600	218,400	3,000	1.39%
Capital Reserve Contribution	-	-	11,900	11,900	45,000	33,100	278.15%
Total Operating Expenditures	1,069,600	1,117,281	1,293,000	1,229,522	1,347,000	54,000	4.18%
Capital Outlay							
Furniture & Equipment	13,281	3,110	71,000	5,000	-	(71,000)	-100.00%
Equipment Technology	9,470	27,670	19,000	12,400	35,000	16,000	84.21%
Building Improvements	86,321	71,916	117,000	50,000	401,000	284,000	242.74%
Total Capital Outlay	109,072	102,696	207,000	67,400	436,000	229,000	110.63%
Total Expenditures	1,178,672	1,219,977	1,500,000	1,296,922	1,783,000	283,000	18.87%

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	2,924
Water Billing Customers	3,148

Annual taxable sales

2008	\$177,431,561
2009	\$158,420,269
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

Property Tax Rates

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

Last Ten Levy Years

Tax Levy Year	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Calendar Year Collected	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Village of River Forest	1.357	1.389	1.319	1.286	1.175	1.051	0.840	0.820	0.880	0.965
School Districts	8.403	8.643	7.539	7.559	7.467	6.960	5.665	5.502	5.843	6.234
Cook County	0.533	0.552	0.568	0.560	0.531	0.462	0.423	0.394	0.415	0.446
Park District	0.324	0.331	0.316	0.307	0.279	0.249	0.209	0.255	0.317	0.357
Water Reclamation	0.406	0.426	0.430	0.417	0.370	0.320	0.274	0.261	0.252	0.263
Public Library - Village Component Unit	0.252	0.258	0.246	0.239	0.218	0.195	0.155	0.151	0.161	0.176
Township	0.121	0.124	0.115	0.115	0.104	0.093	0.075	0.078	0.084	0.093
Other (1)	0.080	0.120	0.089	0.116	0.078	0.097	0.062	0.081	0.063	0.077
Total- all purposes	11.476	11.843	10.622	10.599	10.222	9.427	7.703	7.542	8.015	8.611
Share of total tax rate levied for the Village of River Forest	11.82%	11.73%	12.42%	12.13%	11.49%	11.15%	10.90%	10.87%	10.98%	11.21%

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
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
2008	231,060,928	21,234,090	254,274	252,549,292	0.880	596,926,880
2007					0.965	515,665,926

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	2016 Levy Year	
		Equalized Assessed Valuation	Percentage of Total Equalized Assessed
River Forest Town Center One	Retail Center	\$ 9,401,678	1.9%
Vanguard Health Systems	Medical Center	6,913,515	1.4%
River Forest Town Center Two	Retail Center	5,094,454	1.0%
Albertson's (Jewel)	Grocery Store	3,379,720	0.7%
Ell Bay (Fresenius)	Medical Center	1,383,306	0.3%
Co Has (Loyola)	Medical Center	1,345,533	0.3%
Jack Strand	Retail Center	844,534	0.2%
Keystone Montessori	School	836,422	0.2%
River Forest Tennis Club	Recreation Facility	767,042	0.2%
Chicago Title Land Trust	Retail Center	672,552	0.1%
Totals		<u>\$ 30,638,756</u>	<u>6.3%</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 2019 – 2023 Five Year Capital Improvement Program is contained in this section. Detailed information on those capital items included in the 2019 Budget and the impact those items have on the 2019 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

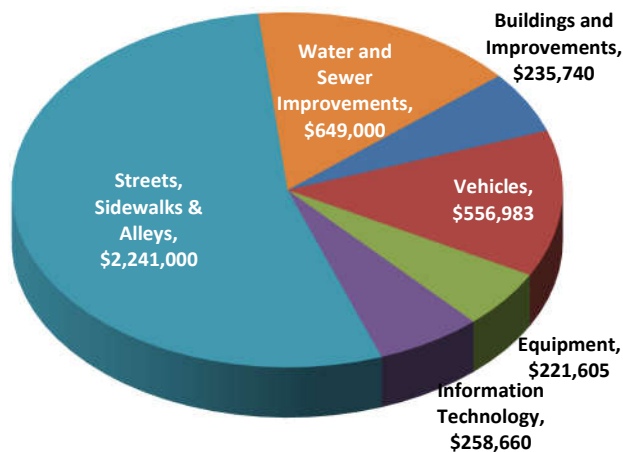
Capital Improvements included in the Fiscal Year 2019 Budget total \$4,162,988 from the following categories:

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

51 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 2019 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

Capital Improvement Program

the 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 a grant, within the fund. The proposed FY 2019 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.

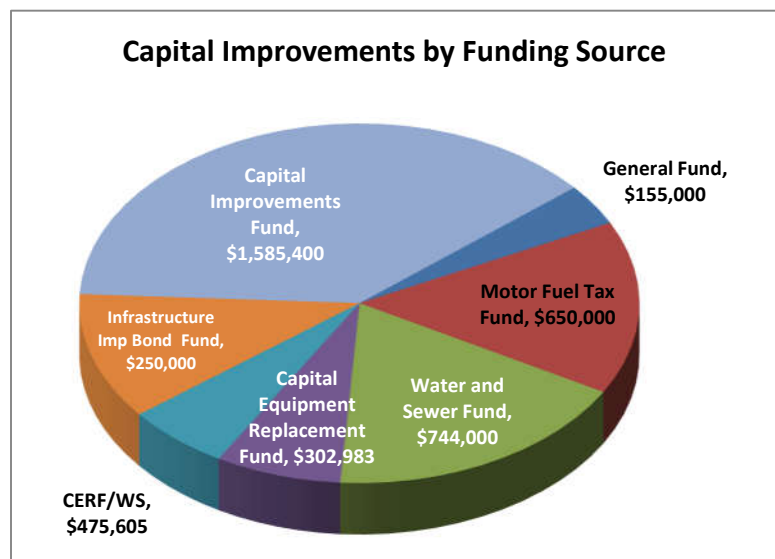
Capital Improvements Fund

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 2018 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 2019 Budget are included in this document.



Village of River Forest, Illinois
Five Year Capital Improvement Program
Fiscal Year 2019 Budget

CATEGORY	Fiscal Year					Five Year Total
	2019	2020	2021	2022	2023	
Buildings and Improvements	235,740	150,000	55,000	-	32,000	472,740
Vehicles	556,983	417,345	283,457	828,053	477,367	2,563,205
Equipment	221,605	110,015	199,500	-	21,000	552,120
Information Technology	258,660	123,240	38,000	198,000	38,000	655,900
Streets, Sidewalks & Alleys	2,241,000	1,050,000	755,000	850,000	810,000	5,706,000
Water and Sewer Improvements	649,000	625,000	627,500	717,000	650,500	3,269,000
Total	4,162,988	2,475,600	1,958,457	2,593,053	2,028,867	13,218,965

PROPOSED FUNDING SOURCE	Fiscal Year					Five Year Total
	2019	2020	2021	2022	2023	
General Fund (GF)	155,000	185,000	185,000	195,000	195,000	915,000
Motor Fuel Tax Fund (MFT)	650,000	300,000	300,000	300,000	300,000	1,850,000
Water and Sewer Fund (WS)	744,000	705,000	697,500	787,000	720,500	3,654,000
Capital Equipment Replacement Fund (CERF)	302,983	380,345	283,457	828,053	432,367	2,227,205
CERF/WS	475,605	147,015	199,500	-	66,000	888,120
Capital Improvements Fund (CIF)	1,585,400	508,240	293,000	483,000	315,000	3,184,640
Infrastructure Improvements Bond Fund (IIBF)	250,000	250,000	-	-	-	500,000
Totals	4,162,988	2,475,600	1,958,457	2,593,053	2,028,867	13,218,965

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. Proposed improvements may include repair, replacement or the rehabilitation of Village buildings. Building improvements at the Water Pumping Station are also included.

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 2019 include:

Improvement	Cost of Improvement	Funding Source	Nature of Project
Village Hall Second Floor Improvements	\$ 90,740	CIF	Recommended
Garage Improvements	\$ 120,000	CIF	Critical
Pumping Station Improvements	\$ 25,000	WS	Critical
Total	\$ 235,740		

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 2019 Budget

		Fiscal Year					Five Year	Funding
This Project is:		2019	2020	2021	2022	2023	Total	Source
Village Hall							-	
Village Hall Improvements	Recommended	-	70,000	55,000	-	32,000	157,000	CIF
Second Floor Improvements	Contingent	90,740	-	-	-	-	90,740	CIF
Public Works							-	
Garage Improvements	Critical	120,000	70,000	-	-	-	190,000	CIF
Pumping Station Improvements	Critical	25,000	10,000	-	-	-	35,000	WS
Total		235,740	150,000	55,000	-	32,000	472,740	

		Fiscal Year					Five Year
Proposed Funding Source		2019	2020	2021	2022	2023	Total
Water and Sewer Fund (WS)		25,000	10,000	-	-	-	35,000
General Fund		-	-	-	-	-	-
Capital Equipment Replacement Fund (CERF)		-	-	-	-	-	-
Capital Improvement Fund (CIF)		210,740	140,000	55,000	-	32,000	437,740
Totals		235,740	150,000	55,000	-	32,000	472,740

Buildings and Improvements

Village Hall Second Floor Improvements	FY 2019	\$90,740	CIF
	FY 2020	\$0	CIF
	FY 2021	\$0	CIF
	FY 2022	\$0	CIF
	FY 2023	\$0	CIF

☐ Critical

☐ Recommended

☒ Contingent on Funding

Spending History

FY 2018 - \$304,440

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 second floor of the Village Hall houses various staff workspaces, the Dispatch Center and the "Front Counter" where day to day business transactions between the Village and customers take place.

On any given day the Front Counter experiences a significant amount of foot traffic as residents and others pay bills, seek to discuss sensitive public safety matters, settle matters that were decided at monthly hearings, apply for building permits or various Village licenses and more. Space restrictions at the front counter make it difficult to process multiple customers at one time and may result in delayed customer service. Conference room space is also limited and in high demand, making it difficult to utilize those spaces to meet customer service needs.

Beyond the front counter is the office space and workstations of various Village employees. Many of the furnishings and fixtures were purchased gently used several years ago and are no longer consistent with the workspace efficiency needs of today's staff and operations. Finally, the layout of the workstations, fixtures and equipment do not provide the flexibility needed to accommodate staff changes. Once per week the Village utilizes a conference room as a staff workstation. When auditors are on site each year an alternative work station must be identified and the conference room is no longer available to accommodate customer needs. Further, there is a significant amount of space dedicated to the storage of paper files, however, the Village's robust electronic records management program has eliminated the need for some of the space. It can now be utilized for other purposes.

Village staff originally proposed a multi-phase Village Hall efficiency improvement and modernization project that would be completed over a three-year period at a total cost of \$667,460. The scope of the project has since been modified to achieve cost savings and reduce the overall project cost to \$395,180. The three phases of work will be completed at one time with the bulk of the costs incurred in by the end of FY 2018 and the remaining work completed during the first quarter of FY 2019. The scope of work includes reconstruction of front counter area and lobby to better serve customers, reconfiguration of workstations in the general office area and replacement of carpet.

Project Alternative

Because this project is anticipated to be substantially complete in FY 2018, there is no alternative proposed to complete the remaining work in FY 2019.

Project Impact

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

Buildings and Improvements - Public Works

Public Works Garage Improvements



FY 2019	\$120,000	CIF
FY 2020	\$70,000	CIF
FY 2021	\$0	CIF
FY 2022	\$0	CIF
FY 2023	\$0	CIF

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2018	\$265,189 (East, North, and South Wall Repair/Replacement and 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 property on which the Public Works Garage stands was previously considered for redevelopment. As a result, the Village delayed needed improvements based on the possibility of site redevelopment.

Based on a structural engineering analysis and facility site assessment, the following critical and recommended facility improvements should be completed in FY 2019:

<u>Repair/Improvement</u>	<u>Estimated Cost</u>	
1. Grind & re-point west facing exterior wall	\$ 70,000	FY 2019
2. Replacement of windows, flag pole and "Public Works" sign on west side of the building	\$ 50,000	FY 2019
Total	\$ 120,000	

The following prioritized facility improvements are recommended in the **next two to five years**:

<u>Repair/Improvement</u>	<u>Estimated Cost</u>	<u>Year</u>
1. Replace salt storage shed	\$ 50,000	FY 2020
2. Replace two overhead garage doors	\$ 20,000	FY 2020
Total	\$ 70,000	

2019 Recommended Projects

The following is a summary of the improvements that are proposed for FY 2019:

1. Grind and re-point west facing exterior wall: Most of the bricks along all west exterior wall of the building are in need of tuck-pointing. This process would also match the existing bricks to the newly installed bricks in terms of mortar condition and stability.
2. Replacement of windows, flag pole and "Public Works" sign on west side of the building.

Project Alternative

The alternatives to the projects listed would be just to delay the work, which will result in further structural damage to the exterior walls of the building. If this deterioration continues, a project involving the replacement of the entire walls, or sections of walls, will be necessary and significantly more costly as that work may impact load bearing walls/structures in the facility.

Project Impact

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

Buildings and Improvements - Public Works

Pumping Station Improvements

Water & Sewer



FY 2019	\$25,000	WS
FY 2020	\$10,000	WS
FY 2021	\$0	WS
FY 2022	\$0	WS
FY 2023	\$0	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2018	\$98,500 Replace lower roof, 2nd floor windows and boiler with combination HVAC system
FY 2017	\$4,995 (Replace/add exterior lighting fixtures)
FY 2016	\$22,600 (Replace front door)

Project Description & Justification

The Pumping Station, located at 7525 Berkshire Street, is the facility that houses all pumps, piping, valves, and auxiliary equipment (including the SCADA controls) that are all central and critical to the operation of the Village's water distribution system. The majority of janitorial and minor maintenance tasks and operations are performed and coordinated by Water Division personnel. Tasks and operations that cannot be performed in-house are outsourced.

In 2013, the Village retained the services of DTZ (a UGL Company) to conduct a Facility Condition Assessment of the Pumping Station. 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. The report summarizes the recommended projects involving improvements and maintenance to this facility.

The following critical and recommended facility improvement should be completed in FY 2019:

<u>Repair/Improvement</u>	<u>Estimated Cost</u>
1. Relocate ComEd owned transformers	\$25,000
Total	\$25,000

The following prioritized facility improvement is recommended in the **next two to five years**:

<u>Repair/Improvement</u>	<u>Estimated Cost</u>	<u>Year</u>
1. Repair chimney and stucco coating	\$10,000	FY 2020
Total	\$10,000	

2019 Recommended Projects

The following is a summary of the improvement that is proposed for FY 2019:

1. Remove ComEd owned transformers from inside facility: The building currently houses three large high voltage transformers owned by ComEd and used to provide power to the building and equipment. The transformers are separated from the common areas of the building, however, they share a common wall that contains all of the power and electrical switching equipment for the facility and pump operations. Failure of one or more of the transformers could result in: 1) Damage to electrical switching equipment; 2) A fire in the facility (The room does not contain a fire suppression system); 3) Contamination of the facility from cooling oil that is used inside the transformers. Each of these scenarios could interrupt pump operations, resulting in the loss of water to the community. Staff has received a preliminary estimate from ComEd for \$20,000 to remove the transformers and mount them on a utility pole outside the facility.

Project Alternative

There are essentially no alternatives to these improvements and maintenance projects as the Pumping Station is a critically important facility that houses the operations center for 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

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 2019:

Improvement	Number of Vehicles to be Replaced in FY 2019	Cost of Vehicles to be Replaced in FY 2019	Total Number of Vehicles in Fleet
Building	-	\$ -	2
Police	2	\$ 85,983	18
Fire	1	\$ 26,000	10
Public Works	2	\$ 445,000	21
Total	5	\$ 556,983	51

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 2019 Budget

Vehicles	Fiscal Year					Five Year	Funding Source
	2019	2020	2021	2022	2023	Total	
Police	85,983	130,345	81,957	128,053	140,367	566,705	CERF
Fire	26,000	38,000	26,500	700,000	230,000	1,020,500	CERF
Public Works	445,000	249,000	175,000	-	107,000	976,000	CERF & CERF/WS
Total	556,983	417,345	283,457	828,053	477,367	2,563,205	

Proposed Funding Source	Fiscal Year					Five Year
	2019	2020	2021	2022	2023	Total
Capital Equipment Replacement Fund (CERF)	302,983	380,345	283,457	828,053	432,367	2,227,205
CERF- Water and Sewer (CERF/WS)	254,000	37,000	-	-	45,000	336,000
Water and Sewer Fund (WS)	-	-	-	-	-	-
Totals	556,983	417,345	283,457	828,053	477,367	2,563,205

Village of River Forest, Illinois
Five Year Capital Improvement Program
Vehicles-Police
Fiscal Year 2019 Budget

Police Department	Year	Vehicle #	This Project is:	Fiscal Year					Five Year Total	Funding Source
				2019	2020	2021	2022	2023		
Marked Squad Car	2018	1	Recommended	-	-	45,779	-	-	45,779	CERF
Marked Squad Car	2015	2	Recommended	44,073	-	-	47,462	-	91,535	CERF
Marked Squad Car	2015	3	Recommended	-	45,490	-	-	48,988	94,478	CERF
Marked Squad Car	2016	4	Recommended	41,910	-	-	45,132	-	87,042	CERF
Marked Squad Car	2016	5	Recommended	-	40,192	-	-	43,282	83,474	CERF
Marked Squad Car	2017	6	Recommended	-	44,663	-	-	48,097	92,760	CERF
Detectives Vehicle	2017	12	Recommended	-	-	-	35,459	-	35,459	CERF
Chief's Vehicle	2015	17	Contingent	-	-	36,178	-	-	36,178	CERF
Marked Patrol	2009	7	N/A	These vehicles are replaced with used police vehicles.					-	
Unmarked Traffic/Patrol	2013	8	N/A						-	
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				85,983	130,345	81,957	128,053	140,367	566,705	

Proposed Funding Source			Fiscal Year					Five Year Total
			2019	2020	2021	2022	2023	
Capital Equipment Replacement Fund (CERF)			85,983	130,345	81,957	128,053	140,367	566,705
Totals			85,983	130,345	81,957	128,053	140,367	566,705

Vehicles - Police

Marked Squad Car	FY 2019	\$44,073	CERF
Squad 2	FY 2022	\$47,462	CERF
<input type="radio"/> Critical <input checked="" type="radio"/> Recommended <input type="radio"/> Contingent on Funding			
Make	Dodge		
Model	Charger AWD		
Year	2015		
Cost	\$39,928		
Useful Life	3 yrs		
Current Life	2 yrs		

Project Description & Justification

The estimated cost to replace Squad #2 is \$44,073. The estimated cost of the vehicle incorporates \$9,000/car for equipment and installation, which includes exterior Police markings, light emitting diode (LED) light bar, and miscellaneous items needed to facilitate the installation of major components. The in-service date was May 1, 2015. The current mileage is 40,955 (as of 10/31/2017). The average monthly miles driven is 1,365. Estimated mileage at time of replacement: 59,000. This vehicle will be kept in the fleet as a secondary-line vehicle, and will replace an older secondary fleet vehicle with higher mileage in FY 2019. It should be noted that this vehicle had over ten warranty covered repairs at the dealership, which put the car out of service for over three months. This vehicle purchase was deferred from FY 2018 to FY 2019.

Vehicle Description

This vehicle is 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, the laptops, radars, and video equipment will be removed and reinstalled in the new cars.

Maintenance Costs FY 2015-2019	
Routine Maintenance as of November, 2017	\$2,939 (22 @ 133.60)
Cost of Repairs While Under Warranty	\$0
Total Spent on Maintenance and Repairs	\$2,939

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.

Project Impact

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

Carryover History

This vehicle was scheduled for replacement in FY 2018 but has been deferred to FY 2019.

Vehicles - Police

Marked Squad Car	FY 2019	\$41,910	CERF
Squad 4	FY 2022	\$45,132	CERF
<input type="radio"/> Critical <input checked="" type="radio"/> Recommended <input type="radio"/> Contingent on Funding			
Make	Ford		
Model	Explorer		
Year	2016		
Cost	\$38,918		
Useful Life	3 yrs		
Current Life	1 yr		

Project Description & Justification

The estimated cost to replace Squad #4 is \$41,910. The estimated cost of the vehicle incorporates \$9,000/car for equipment and installation, which includes exterior Police markings, light emitting diode (LED) light bar, and miscellaneous items needed to facilitate the installation of major components. The in-service date was November 1, 2015. The current mileage is 45,793 (as of 10/31/17). The average monthly miles driven is 1,908. Estimated mileage at time of replacement: 82,000. Once replaced, this car will then replace an older model in the fleet or will be disposed of at auction.

Vehicle Description

This vehicle is 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, the laptops, radars, and video equipment will be removed and reinstalled in the new cars.

Maintenance Costs FY 2016-2019	
Routine Maintenance as of November, 2017	\$2,190 (16 @ \$136.90)
Cost of Repairs While Under Warranty	\$0
Total Spent on Maintenance and Repairs	\$2,190

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.

Project Impact

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

Carryover History

None

Village of River Forest, Illinois
Five Year Capital Improvement Program
Vehicles-Fire
Fiscal Year 2019 Budget

Fire Department	Year	Vehicle #	This Project is:	Fiscal Year					Five Year Total	Funding Source
				2019	2020	2021	2022	2023		
Administrative Vehicle	2006	200	Recommended	26,000	-	-	-	-	26,000	CERF
Administrative Vehicle	2011	201	Recommended	-	-	26,500	-	-	26,500	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				26,000	38,000	26,500	700,000	230,000	1,020,500	

Proposed Funding Source	Fiscal Year					Five Year Total
	2019	2020	2021	2022	2023	
Capital Equipment Replacement Fund (CERF)	26,000	38,000	26,500	700,000	230,000	1,020,500
Totals	26,000	38,000	26,500	700,000	230,000	1,020,500

Vehicles - Fire

Administrative Vehicle - C200

FY 2019

\$26,000

CERF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Make Ford
Model Crown Victoria
Year 2006
Cost \$23,145
Useful Life 6 years
4 years fleet (training & pool)
Current Life 11 years



Vehicle Description

C200 is the administrative vehicle assigned as transportation for training. The 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 outfitted with emergency lights and siren for emergency response and administrative function. The replacement vehicle will become the Chief's vehicle.

Vehicle	Year	Date	Road Mileage
C-200	2006	11/2017	142,290

Maintenance Costs for Past 2.5 Years

Routine Maintenance as of November, 2017	\$123 (2 items)
Cost of Repairs	\$3,133 (6 items)
Total Spent on Maintenance and Repairs	\$3,256

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).
- Purchase a Hybrid, Electric or Natural Gas vehicle for fuel efficiency. This will require the installation of a refueling/recharging system or identification of a system nearby.
- Maintain current vehicle for another year and re-evaluate next budget.

Operational Impact

This vehicle was originally scheduled for a five year useful life that was extended to 11 years. This vehicle will be traded-in or sold at auction and removed from the Village fleet.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
Normal reduction in maintenance costs; \$500 Preventative maintenance	Reduce maintenance on fleet by providing new, warranty driven apparatus, replacing older, costlier vehicle

Carryover History

This vehicle was carried over from FY 2012

Village of River Forest, Illinois
Five Year Capital Improvement Program
Vehicles-Public Works
Fiscal Year 2019 Budget

Public Works Department	Description	Year	Vehicle #	This Project is:	Fiscal Year					Five Year Total	Funding Source
					2019	2020	2021	2022	2023		
Pick-up Truck w/ Dump Body	Ford F350 Super Duty	2006	33	Critical	-	57,000	-	-	-	57,000	CERF
PickUp Truck	F550 Super Duty	2011	42	Critical	-	-	-	-	62,000	62,000	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
PickUp Truck	Ford F350 Super Duty	2012	48	Critical	-	37,000	-	-	-	37,000	CERF
Cargo Van	Dodge Sprinter	2006	64	Critical	63,000	-	-	-	-	63,000	CERF/WS
Sewer Truck	Vac-Con	2007	65	Critical	382,000	-	-	-	-	382,000	CERF/WS
Pick-Up Truck	Ford F350 Super Duty	2008	67	Critical	-	-	-	-	45,000	45,000	CERF/WS
Total					445,000	249,000	175,000	-	107,000	976,000	

Proposed Funding Source	Fiscal Year					Five Year Total
	2019	2020	2021	2022	2023	
Capital Equipment Replacement Fund (CERF)	191,000	212,000	175,000	-	62,000	640,000
CERF - Water and Sewer (CERF/WS)	254,000	37,000	-	-	45,000	336,000
Water and Sewer Fund (WS)	-	-	-	-	-	-
Totals	445,000	249,000	175,000	-	107,000	976,000

Vehicles - Public Works

Cargo Van #64 **FY 2019** **\$63,000** **CERF/WS**

☒ Critical

☐ Recommended

☐ Contingent on Funding

Make Dodge
Model Sprinter Cargo Van
Year 2006
Purchase Cost \$32,088
Purchased FY 2006
Useful Life 10 years
Current Life 13 years



Vehicle Description

Various personnel in the Water Division use this cargo van. The vehicle is equipped with emergency lighting, a 2000 watt AC converter and two-way radio.

Total Vehicle Miles	54,871 (As of 10/26/2017)
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Recent Maintenance Costs

Date	Maintenance Performed	Cost
7/2013	Repair headlight and change cabin air filter	\$153.00
10/2013	Replace driver's side wiper arm	\$57.00
6/2014	Replace fan belt	\$29.88
6/2014	Replace fan belt and pulleys	\$544.82
6/2015	Replace batteries	\$226.50
3/2016	Repair transmission	\$668.68
3/2016	Repair transmission	\$1,026.55
6/2016	Repair tail light, and blower motor	\$161.49
7/2016	Repair AC system	\$1,699.69
7/2016	Repair body damage	\$725.00
10/2016	Repair blower motor	\$100.00
12/2016	Repair heater	\$870.00
5/2017	Replace water pump and rear brakes	\$2,281.00
Total		\$8,543.61

Project Alternative

This van was scheduled for replacement in FY 2016. Staff recommended replacing this vehicle in FY 2018 with a service body vehicle (pictured above right), but it was determined that the cost of the replacement vehicle exceeded the budgeted amount. As a result, staff suggested deferring the vehicle purchase another year to FY 2019 and adding additional funds to purchase a replacement. The old vehicle would be retained as a fully depreciated vehicle until major repairs are necessary, at which time it would be sold at auction.

Operational Impact

Used by the Water Department to carry all tools and equipment needed for water meter installations, meter readings, fire hydrant repairs, and water main breaks.

Project Impact

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

Carryover History

This vehicle was carried over from FY 2016

Vehicles - Public Works

Sewer Truck #65

FY 2019

\$191,000

CERF

FY 2019

\$191,000

CERF/WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Make Vac-Con
Model
Year 2007
Purchase Cost \$231,537
Purchased FY 2008
Useful Life 12 years
Current Life 11 years



Vehicle Description

This is the only vehicle of its type in the fleet and is used for routine sewer cleaning and responding to emergency sewer backups. The vehicle gives staff the ability to use high pressure water to jet clean and root cut sewer main lines. It is also equipped with a powerful vacuum system that removes debris from catch basins and sewer lines.

Total Vehicle Miles/Hours	11,683/4040 (As of 10/28/2016)
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Recent Maintenance Costs

Date	Maintenance Performed	Cost
2/2013	Replace both batteries	\$208.00
5/2013	Replace PTO shaft	\$835.00
10/2013	Replace suction tubing and water valves	\$1,400.00
6/2014	Replace gaskets, gauges, catch basin flange, reducer hose	\$550.00
8/2014	Replace suction hose	\$205.00
5/2015	Replace fuel injectors	\$9,947.78
5/2015	Replace water valve and suction hose	\$364.31
11/2015	Repair hydrostatic pump	\$1,938.38
1/2016	Replace in-out box on debris body	\$8,984.16
12/2016	Oil change, air, fuel, and oil filters	\$250.00
9/2017	Replace upper suction tube	\$220.00
10/2017	Replace lower suction tube, flange and clamp	\$215.00
10/2017	Replace main hydraulic pump	\$11,000.00
Total		\$36,117.63

Project Alternative

Alternative is to contract sewer cleaning.

Operational Impact

This piece of equipment was scheduled for replacement in FY 2020. Staff recommends replacing this vehicle in FY 2019 as the Village has incurred numerous expensive repairs totaling almost \$40,000 since it was purchased. Worn major parts and rust have contributed to the majority of repairs. This vehicle is used to clean and televise all Village sewers and operates almost daily from early spring to late fall. It is also capable of hydro excavating areas in the parkway and roadways. Staff also recommends selling the old equipment at auction to offset the cost of the new unit.

Project Impact

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

Carryover History

None

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 2019:

Equipment	Cost of Equipment	Funding Source	This Project is:
Pole Mounted Radar	\$ 25,605	CERF	Recommended
SCBA Breathing Air Compressor (FD)	\$ 45,000	CERF	Recommended
Alerting System (FD)	\$ 61,000	CERF	Critical
Chipper 1800 Model (PW)	\$ 90,000	CERF	Critical
Total	221,605		

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 2019 Budget

This Project is:		Fiscal Year					Five Year Total	Funding Source
		2019	2020	2021	2022	2023		
Police Department								
Overweight Truck Scales	Recommended	-	17,015	-	-	-	17,015	CERF
Pole Mounted Radar	Recommended	25,605	-	-	-	-	25,605	CERF
Village Hall Camera System	Recommended	-	-	49,500	-	-	49,500	CERF
Fire Department								
SCBA Air Compressor	Recommended	45,000	-	-	-	-	45,000	CERF
Alerting System	Critical	61,000	-	-	-	-	61,000	CERF
ALS Defibrillator 2	Contingent	-	25,000	-	-	-	25,000	CERF
Public Works								
Stump Grinder	Recommended	-	46,000	-	-	-	46,000	CERF
Stainless Steel V-Box Salt Spreader (Large)	Critical	-	22,000	-	-	-	22,000	CERF
Chipper - 1800 Model	Critical	90,000	-	-	-	-	90,000	CERF
Asphalt Kettle	Recommended	-	-	-	-	21,000	21,000	CERF
Fuel System Improvements	Critical	-	-	150,000	-	-	150,000	CERF
Total		221,605	110,015	199,500	-	21,000	552,120	

Proposed Funding Source	Fiscal Year					Five Year Total
	2019	2020	2021	2022	2023	
Capital Equipment Replacement Fund (CERF)	221,605	110,015	199,500	-	21,000	552,120
CERF - Water and Sewer (CERF/WS)	-	-	-	-	-	-
Totals	221,605	110,015	199,500	-	21,000	552,120

Equipment - Police

Pole Mounted Radar Speed Display Signs

FY 2019

\$25,605

CERF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Original Purchase Date

Cost

Funding History

New Equipment



Project Description & Justification

The Pole Mounted Radar Speed Display Signs are cost-effective solutions for traffic calming in residential neighborhoods, park areas, school zones, business districts, financial districts, and any location where vehicular, pedestrian, and bicyclist traffic are intermingled. The highly visible signs are strategically placed to get drivers' attention and provide an immediate reminder to slow down. The signs act as a 24-hour a day force multiplier to police patrol units and can be used to address/monitor citizen driven complaints. The signs assist in the Village's mission to provide professional public safety services and reduce accidents. The Public Works and Police Departments work together to identify locations where vehicles are known to travel at higher rates of speed and where increased risks to the general public need mitigation. The new pole mounted signs have software with the ability to conduct traffic counts and calculate average speed traveled, which will be beneficial to both the Police and Public Works Departments for engineering and enforcement analysis. In addition, the use of this type of software assists with providing accurate data for grant writing opportunities.

The Pole Mounted Speed Radar Signs come in two versions, a dual display with speed and message display, and the other a single speed display. The dual display requires hard wiring to be powered, while the single speed display can be solar powered. The dual hard-wired sign costs \$4,696 and the single solar equipped sign costs \$3,839. Staff recommends the purchase of six total signs split between hard-wired and solar, for a cost of \$25,605.

Project Alternative

The alternatives to this equipment would be to have increased use of officers monitoring multiple areas for speeding violations and to purchase additional Speed Radar Trailers. Having speed radar equipment that can be mounted permanently or for extended periods of time is a more effective and efficient use of Village resources.

Project Impact

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

Carryover History

None

Equipment - Fire

SCBA Breathing Air Compressor

FY 2019

\$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 (SCBA's). 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 IDHL (immediately dangerous to life and health) atmosphere. Staff has delayed the scheduled purchase of a new SCBA air compressor because the current equipment is lasting 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 piece of 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 - Fire

Station Alerting System

FY 2019

\$61,000

CERF

☒ Critical

☐ Recommended

☐ Contingent on Funding

Original Purchase Date

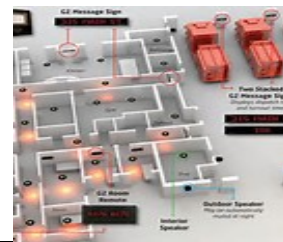
FY 2000 (approximate)

Cost

Unknown

Funding History

N/A



Project Description & Justification

The purpose of this project is to upgrade and replace the Station Alerting System in the Fire Station. This equipment is a vital link between the Fire Department and West Suburban Consolidated Dispatch Center. 9-1-1 calls in River Forest are dispatched over the alerting system, providing the quick response times River Forest residents have come to expect.

The current Station Alerting System is approximately 18 years old (or older) and has served the Fire Department well. Over the last two years, the system has required significant repairs and has outlived its useful life. The current system's technology is extremely outdated. Although the system is currently functional, dispatches over the system are difficult to understand, potentially resulting in miscommunication and fire units responding to an incorrect location. Estimates to properly restore the current system to full function are at \$40,000.

A new, state-of-the-art alerting system would provide many improvements. A computerized voice system would be clear and easy to understand. Upgraded speakers throughout the fire station would provide full coverage to all locations in the station. The tone ramp-up system incorporated into the Station Alerting System would prevent a shock to the firefighters' system at night by gradually building volume and light instead of the current full volume system. Message boards will give a visual signal for all dispatches, reinforcing the audio alert.

Project Alternative

The alternative to this purchase is to continue maintenance of the current piece of equipment and keep it usable for as long as possible. However, if the equipment fails and is not repairable, immediate purchase would be required. Lead time for a new system is six to nine months.

A second alternative is to either lease the system or finance the system. A seven year term for either of these options would cost \$10,000 per year.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$3,200 – one year after five year warranty period.	Continue annual maintenance after warranty period.

Carryover History

None

Equipment - Public Works

Brush Chipper-1800 Model

FY 2019

\$90,000

CERF

☒ Critical

☐ Recommended

☐ Contingent on Funding

Make Vermeer
Model BC1800
Purchase Cost \$29,755
Purchased FY 2000
Useful Life 10 years
Current Life 19 years



Project Description & Justification

This unit (1800 model) is one of two chippers used by the Public Works Department to chip tree debris. The unit has a capacity to chip branches and logs up to 18-inches in diameter that are associated with tree removals, tree trimming, and emergency storm damage cleanup. This brush chipper is considered the workhorse of the Village's forestry operations and is utilized during the initial response to tree damage caused by storms. There are over 8,500 parkway trees in the Village that are maintained by the Public Works Department.

Total Equipment Hours	5,087 (As of 10/26/2017)
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Recent Maintenance Costs

Date	Maintenance Performed	Cost
7/2011	Oil pressure sensor	\$50.00
8/2016	New axle	\$2,700.00
9/2012	Radiator cap, thermostat, engine diagnostics	\$300.00
12/2012	Rebuild starter	\$475.00
2/2013	Rebuild engine	\$8,158.00
9/2013	Replace hood latches	\$39.00
9/2013	Repair loose belt and leaking injector	\$218.00
9/2014	Sharpen blades	\$144.00
7/2015	Replace tensioning pulley and belt	\$678.27
10/2015	Change blades and bolts	\$175.00
6/2016	Change blades and bolts	\$340.84
3/2017	Change blades and bolts	\$330.17
9/2017	Replaced dust cover weldments	\$80.00
Total		\$13,688.28

Project Alternative

This unit was initially scheduled for replacement in FY 2010. Since the unit was in good mechanical condition at that time its replacement was deferred to FY 2014 at a projected cost of \$77,000. Engine problems involving anti-freeze leaking into the engine block required repairs that were completed in February 2013 (FY 2014). These repairs have extended the useful life of the brush chipper by approximately six more years, thus deferring its replacement until FY 2019 when, at that time, Staff will further explore replacing the unit. Until that time, and unless the unit breaks down and cannot be repaired, Staff will continue using the brush chipper and paying for repairs on an as-needed basis.

Operational Impact

The elimination of this brush chipper would reduce the chipping capacity by approximately 70% and would result in the need to contract tree and brush chipping operations for larger sized debris, including emergency storm response.

Project Impact

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

Carryover History

This item was originally scheduled for replacement in 2010 but its replacement was deferred. In FY 2014 it was determined it was more cost effective to perform significant repairs that extended the useful life of the equipment.

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. In FY 2016 the Village entered into an agreement with ClientFirst to provide day-to-day and project specific IT support services. ClientFirst prepared a strategic information technology business plan in FY 2012 for the Village and updated it in preparation for 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, including:

The following improvements are proposed for FY 2019:

Equipment	Cost of Equipment	Funding Source	This Project is:
IT Strategic Plan	\$ 20,000	CIF	Recommended
Network Improvements	\$ 18,300	CIF	Critical
Software Upgrades	\$ 40,000	CIF	Recommended
Computer Replacements	\$ 38,000	CIF	Recommended
Audio Visual System	\$ 90,000	CIF	Recommended
IT Security Initiatives	\$ 52,360	CIF	Critical
Total	\$ 258,660		

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 2019 Budget

	This Project is:	Fiscal Year					Five Year Total	Funding Source
		2019	2020	2021	2022	2023		
IT Strategic Plan	Recommended	20,000	-	-	-	-	20,000	CIF
Network Improvements	Critical	18,300	-	-	160,000	-	178,300	CIF
Software Upgrades	Recommended	40,000	21,240	-	-	-	61,240	CIF
Computer Replacements	Recommended	38,000	102,000	38,000	38,000	38,000	254,000	CIF
Audio Visual System Replacement	Recommended	90,000	-	-	-	-	90,000	CIF
IT Security Initiatives	Critical	52,360	-	-	-	-	52,360	CIF
Total		258,660	123,240	38,000	198,000	38,000	655,900	

Proposed Funding Source	Fiscal Year					Five Year Total
	2019	2020	2021	2022	2023	
Capital Improvement Fund (CIF)	258,660	123,240	38,000	198,000	38,000	655,900
Totals	258,660	123,240	38,000	198,000	38,000	655,900

Information Technology

IT Strategic Plan	FY 2019	\$20,000	CIF
	FY 2020	\$0	CIF
	FY 2021	\$0	CIF
	FY 2022	\$0	CIF
	FY 2023	\$0	
<input type="radio"/> Critical <input checked="" type="radio"/> Recommended <input type="radio"/> Contingent on Funding			

Funding History N/A

Project Description & Justification

Currently, the Village is reactive to the needs of its residents and Staff when it comes to technology. Creating an IT strategic plan will help the Village create a five-year plan for technological needs. This plan will act as a guide and, as such, will be reviewed and refined on an annual basis as part of the CIP and budget process. This plan will review current application usage and identify areas for improved utilization and more efficient business processes. The plan will consider improvements in transparency and customer service in addition to improved operational efficiencies. The cost of this project consists entirely of consulting hours and it is estimated that the final report will take approximately 135 hours to create.

Project Alternative

An alternative to this plan would be to continue operating in a reactive manner and address IT system issues as they arise. While this plan is recommended by the Village's IT consultant, ClientFirst, it could be deferred to a future Fiscal Year if funding is not available.

Project Impact

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

Information Technology

Network Improvements	FY 2019	\$18,300	CIF
	FY 2020	\$0	CIF
	FY 2021	\$0	CIF
	FY 2022	\$160,000	CIF
	FY 2023	\$0	CIF

☒ Critical

☐ Recommended

☐ Contingent on Funding

Funding History

FY 2018 \$ 20,300

Project Description & Justification

Recommended for FY 2019

Server Upgrade - \$18,300

The Village currently has twelve legacy virtual servers running predominantly Windows 2008. These servers should be upgraded to a more current and secure operating system version of 2012 or later. This initiative will also allow for the decommissioning of three legacy servers that are no longer supported or needed in the production environment. Completing this project will stabilize the Village's environment and prolong the life of the current equipment, before replacing fully in a few years.

Recommended for FY 2022

Server Replacement - \$100,000

The Village's current server can be upgraded in FY 2019 as proposed above, but will ultimately need to be replaced.

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 compliment the server replacement project in FY 2022.

Server Upgrade	
Hardware/Software/Licensing	\$0
Consulting	\$18,300
Server Replacement	
Hardware/Software/Licensing	\$85,000
Consulting	\$15,000
SAN (Storage Area Network) Replacement	
Hardware/Software/Licensing	\$45,000
Consulting	\$15,000
Total	\$178,300

Project Alternative

Alternatives to both projects is to continue with the status quo or defer the project 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
N/A	N/A

Information Technology

Software Upgrades	FY 2019	\$40,000	CIF
	FY 2020	\$21,240	CIF
	FY 2021	\$0	CIF
	FY 2022	\$0	CIF
	FY 2023	\$0	CIF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Funding History

FY 2018 \$85,500

N/A

Project Description & Justification

Recommended for FY 2019

Land and License Management Software - \$40,000

The Village's 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 that 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 being recommended at this time. This project is being deferred from FY 2018 to FY 2019 because the appropriate solution has not yet been identified. The utilization of software for this purposes 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.

Recommended for FY 2020

Laserfiche Upgrades - \$21,240

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. A web portal into Laserfiche would streamline the process of making those records available online. Further, a web portal that is integrated with Laserfiche forms and the workflow process would allow the Village to make various applications available online and would streamline the submission, receipt, review and storage of those documents. Further, integration between records stored in Laserfiche with GIS would further streamline the search and retrieval of property-specific records. Various upgrades to the Laserfiche system, over time, will allow the Village to achieve these efficiencies and improve access to records.

Land and License Management Software	
Hardware/Software/Licensing	\$35,000
Consulting	\$5,000
Laserfiche Upgrades	
Hardware/Software/Licensing	\$18,000
Consulting	\$3,240
Total	\$61,240

Project Alternative

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.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$24,000 \$5,550 in FY 2020, \$8,550 in FY 2021	<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). <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.

Information Technology

Computer Replacements	FY 2019	\$38,000	CIF
	FY 2020	\$102,000	CIF
	FY 2021	\$38,000	CIF
	FY 2022	\$38,000	CIF
	FY 2023	\$38,000	CIF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Funding History

N/A

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 49 desktop computers and 38 laptop computers.

Staff and the Village's IT consultant have updated the inventory of Village-owned IT/communication equipment, identifying warranty periods for each piece and determining a replacement schedule. Based on that information, equipment can be rotated out when warranties expire. Funding IT replacements in this manner will standardize equipment throughout the organization, allow the Village to obtain bulk purchase pricing, improve IT support service efficiency, improve staff efficiency with fewer projected system interruptions, enhance system security, and avoid unnecessary spikes in IT expenses.

Public Safety In-Vehicle Laptops

Funding in FY 2020 is higher than other years due to the replacement of Police and Fire Department in-vehicle ruggedized laptops. 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. The machines that are currently deployed were purchased in the Spring of 2015 and hold a three year warranty. To accommodate the new CAD system these machines received upgraded hard drives and memory in FY 2017. 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 Police 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 2020 is splitting the cost of the public safety in-vehicle laptops over two 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. In FY 2020, when the Panasonic Toughbooks are scheduled for replacement, the Village will explore product alternatives to see if there is a lower cost solution that is compatible with a more ruggedized environment.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$1,000	Minor maintenance costs to update software,

Information Technology

Audio Visual System Replacement	FY 2019	\$90,000	CIF
	FY 2020	\$0	CIF
	FY 2021	\$0	CIF
	FY 2022	\$0	CIF
	FY 2023	\$0	CIF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Funding History

N/A

Project Description & Justification

The Village purchased Audio/Visual equipment for use in the Community Room and second floor Conference Room in 2010. The functionality of the existing equipment has become more unreliable during FY 2018. Previous CIPs contemplated replacement of this system in FY 2021 at a cost of \$125,000. However, due to ongoing service issues, advances in technology, and the degree to which the Village relies on this equipment for public meetings and transparency, it is recommended that funding be accelerated and the system be replaced in FY 2019. It is believed that \$90,000 is the maximum cost and that the cost can be lowered as the Village continues to refine the scope of the system.

Project Alternative

Staff will continue to monitor system performance, annual maintenance costs and determine whether its replacement should be expedited or deferred.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
N/A	N/A

Information Technology

IT Security Initiatives	FY 2019	\$52,360	CIF
	FY 2020	\$0	CIF
	FY 2021	\$0	CIF
	FY 2022	\$0	CIF
	FY 2023	\$0	CIF

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History N/A

Project Description & Justification

Security Audit - \$15,000

In the recent years, the Village has undergone major changes and improvements to its IT infrastructure. Additionally, new cyber threats and attacks are continually increasing. As a measure of protection, it is recommended that the Village complete a security audit. This process would involve a third party vendor (separate from the Village's usual IT vendor) 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.

Laserfiche and Springbrook Active Directory Authentication - \$2,140

The Village is currently maintaining multiple applications and each has its own authentication method. This initiative will combine the authentication methods of the more commonly accessed systems. Once this is complete, it will be simpler to maintain security compliance regulations by only needing to make changes in one location.

CJIS Compliance - \$6,400

The Criminal Justice Information Systems (CJIS) outlines best practices that need to be observed to ensure that the proper security is being applied to all information related to criminal justice. This initiative provides funding for changes that may be required as a result of CJIS Compliance results.

Password Policy - \$5,160

The Village currently has limited guidelines on how passwords should be created, updated, and shared. This initiative will allow the Village to work with the IT Consultant on creating a Password Policy following industry best practices and is required under CJIS Compliance listed above. Once the new policy is created, it will be implemented throughout the Village.

Network Monitoring Tools and Implementation - \$4,340

A network monitoring tool is the use of a system that constantly monitors a computer network for slow or failing components and then notifies the network administrator (via email, SMS or other alarms) in case of outages or other trouble. Network monitoring is part of network management. The Village has many network devices that need to be monitored. The Village will benefit from a tool that will notify IT staff when a failure occurs or may occur so the IT staff can take corrective action before the issue results in significant downtime.

Firewall Replacement - \$12,800

A firewall is a network security device that monitors incoming and outgoing network traffic and decides whether to allow or block specific traffic based on a defined set of security rules. Firewalls have been a first line of defense in network security for over 25 years. They establish a barrier between secured and controlled internal networks that can be trusted and untrusted outside networks, such as the internet. The Village currently has a firewall to protect against outside threats over the internet. This is vital piece of hardware that needs to be maintained and updated as the threats and technology change. The Village's current firewall is no longer under warranty and therefore has limited functionality. In addition, the existing firewall will not support the planned increase in internet bandwidth.

Two-Factor Authentication Policy - \$6,520

Two-Factor Authentication, also known as 2FA, two step verification or TFA (as an acronym), is an extra layer of security that is known as "multi factor authentication" that requires not only a password and username but also something that only that user has on them, i.e. a piece of information only they should know or have immediately to hand - such as a physical token. Some staff require access to the Village resources after hours to monitor systems or perform assigned tasks. Currently there are several different solutions in place to accomplish this need. The Village would like to consolidate down to a single method that can be audited as needed. As a part of the CJIS compliance any remote connections to the network should require two factor authentication.

Security Audit	
Hardware/Software/Licensing	\$0
Consulting	\$15,000
Laserfiche & Springbrook AD Authentication	
Hardware/Software/Licensing	\$0
Consulting	\$2,140
CJIS Compliance	
Hardware/Software/Licensing	\$0
Consulting	\$6,400
Password Policy	
Hardware/Software/Licensing	\$0
Consulting	\$5,160
Network Monitoring Tools and Implementation	
Hardware/Software/Licensing	\$2,500
Consulting	\$1,840
Firewall Replacement	
Hardware/Software/Licensing	\$7,000
Consulting	\$5,800
Two-Factor Authentication Policy	
Hardware/Software/Licensing	\$0
Consulting	\$6,520
Total	\$52,360

Project Alternative

Each of these projects is 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
\$2,500	<i>Network Monitoring Tool:</i> Annual cost of licensing
\$2,500 in FY 2022	<i>Firewall:</i> Annual support and maintenance is included in the purchase for the first three years. Cost for support and maintenance in FY 2022 is estimated to be \$2,500.

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 microsurfacing and crack sealing program to prevent degradation of the streets. The Village rates streets as follows:

Streets		
Surface Condition	Pavement 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 2019:

Improvement	Cost	Funding Source	Nature of Project
Street Patching	\$ 60,000	GF - \$50,000 WS - \$10,000	Critical
50/50 Sidewalk, Curb & Gutter	\$ 65,000	GF - \$55,000 WS - \$10,000	Critical
Alley Improvement Program	\$ 950,000	CIF	Recommended
Street Improvement Program (SIP)	\$ 450,000	MFT - \$150,000 WS - \$50,000 IIBF - \$250,000	Critical
Street Maintenance Program	\$ 100,000	GF - \$50,000 MFT - \$50,000	Critical
Surface Transportation Program (STP)	\$ 450,000	WS - \$50,000	Critical
Traffic Signals	\$ 146,000	CIF	Recommended
Parkway Pockets	\$ 20,000	CIF	Contingent
Total	\$ 2,241,000		

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 2019 Budget

	This Project is:	Fiscal Year					Five Year Total	Funding Source
		2019	2020	2021	2022	2023		
Street Patching Program	Critical	60,000	90,000	90,000	100,000	100,000	440,000	GF/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	950,000	200,000	200,000	200,000	200,000	1,750,000	CIF
Parking Lot Improvements	Recommended	-	45,000	-	85,000	45,000	175,000	CIF/PR
Street Improvement Program (SIP)	Critical	450,000	550,000	300,000	300,000	300,000	1,900,000	MFT/WS/IIBF
Street Maintenance Program	Critical	100,000	100,000	100,000	100,000	100,000	500,000	GF/MFT
Surface Transportation Program (STP)	Critical	450,000	-	-	-	-	450,000	MFT
Lighting Systems	Recommended	146,000	-	-	-	-	146,000	CIF
Parkway Pockets	Contingent	20,000	-	-	-	-	20,000	CIF
Total		2,241,000	1,050,000	755,000	850,000	810,000	5,706,000	

Proposed Funding Source	Fiscal Year					Five Year Total
	2019	2020	2021	2022	2023	
General Fund (GF)	155,000	185,000	185,000	195,000	195,000	915,000
Motor Fuel Tax (MFT)	650,000	300,000	300,000	300,000	300,000	1,850,000
Water and Sewer Fund (WS)	70,000	70,000	70,000	70,000	70,000	350,000
Capital Improvement Fund (CIF)	1,116,000	245,000	200,000	285,000	245,000	2,091,000
CIF/Parking Reserve	-	-	-	-	-	-
Infrastructure Improvements Bond Fund (IIBF)	250,000	250,000	-	-	-	500,000
Totals	2,241,000	1,050,000	755,000	850,000	810,000	5,706,000

Streets, Sidewalks, Alleys - Public Works

Street Patching Program

Streets and Alleys

	GF	WS
FY 2019	\$50,000	\$10,000
FY 2020	\$80,000	\$10,000
FY 2021	\$80,000	\$10,000
FY 2022	\$90,000	\$10,000
FY 2023	\$90,000	\$10,000

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

Year	GF	WS	Total
FY 2018	\$54,212	\$10,000	\$64,212 (Projected)
FY 2017	\$80,178	\$10,000	\$90,178
FY 2016	\$66,465	\$8,860	\$75,325
FY 2015	\$36,906	\$10,000	\$46,906
FY 2014	\$83,970	\$10,000	\$93,970

Program Description & Justification

The purpose of this program is to maintain and improve surface conditions of Village streets and alleys by patching defective areas. This program is intended for streets and alleys of all condition ratings to prolong their useful lives. To accomplish this goal, an annual funding level of \$75,000 to \$100,000 over the next five years is recommended. These funding levels are estimates and reflect inflationary increases

Historically, Village Staff annually inspected all streets and the areas of pavement failure were placed on a patching list, which is provided to the Village's contractor. Village Staff now also includes alleys in their inspections and identifies patching needs 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. 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 2019 Recommended Project

In FY 2019 a total of \$60,000 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 2019	\$55,000	\$10,000
FY 2020	\$55,000	\$10,000
FY 2021	\$55,000	\$10,000
FY 2022	\$55,000	\$10,000
FY 2023	\$55,000	\$10,000

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

Year	GF	WS	Total
FY 2018	\$53,734	\$10,000	\$63,734
FY 2017	\$51,710	\$10,000	\$61,710
FY 2016	\$47,979	\$8,482	\$56,461
FY 2015	\$60,735	\$4,503	\$65,238
FY 2014	\$47,507	\$1,829	\$49,336

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. To accomplish this objective, 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. Sidewalks are rated according to the displacement of adjoining sidewalk squares that pose a potential for a trip hazard. The following table identifies the sidewalk condition ratings, description of condition, and the recommended action:

Sidewalk Condition	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 2019:

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 /Hawthorne to Chicago	2021, 2024, 2027
2	Thatcher to Harlem / Chicago to Greenfield	2019, 2022, 2025
3	Thatcher to Harlem / Greenfield to North	2020, 2023, 2026

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 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 2019	\$950,000	CIF
	FY 2020	\$200,000	CIF
	FY 2021	\$200,000	CIF
	FY 2022	\$200,000	CIF
	FY 2023	\$200,000	CIF
<div><input type="radio"/> Critical</div> <div><input checked="" type="radio"/> Recommended</div> <div><input type="radio"/> Contingent on Funding</div>			

Spending History

FY 2018	\$195,000	(Gale Ave Alley - Projected)
FY 2017	\$258,600	(Quick and William Alleys)
FY 2016	\$59,153	(Alleys incorporated into SIP)
FY 2015	\$508,901	(Green Alleys)

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 \$200,000 over the next five years is recommended. These funding levels are estimates based on the reconstruction of one alley per year. Additional funds have been budgeted in FY 2019 to accelerate the program. The funding levels also reflect inflationary increases for construction as the actual projects have yet to be identified. In past years, the Village's Alley Improvement Projects utilized a Special Service Area process, which requires a 50/50 cost share with the adjoining property owners. These projects typically involved removal of the top of the asphalt surface (typically 1½ inches) and replacement with new asphalt; however, this method did not address stormwater issues.

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. 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 is completed utilizing the same rating system as the streets and is then used to determine the alley(s) that require improvement in a given year.

FY 2019 Recommended Projects

1. Thomas Street Alley (Seventy Two-Hundred Block) – This "T" shaped alley is located between Bonnie Brae, Division Street, Harlem Avenue, and Thomas Street. A portion consists of severely deteriorated concrete pavement while the rest consists of asphalt. The pavement is in poor/fair condition; however, the alley also experiences significant drainage issues during heavy rain events. Improving this alley will necessitate a full reconstruction throughout. Similar to recent alley improvements, all permeable options will be explored in order to determine an appropriate treatment.
2. Local Alley Projects – TBD

FY 2019 Cost Summary for Alley Improvement Plan

Reconstruction of the Thomas Street (7200 block) Alley with permeable material will cost approximately \$300,000. Prior to design and bidding of this project, Staff will research additional types of permeable materials that may more efficiently solve the drainage issues at this location. Due to the high cost and "T" shape of this alley, staff will investigate ways to phase the construction of this project. Two additional alleys will also be reconstructed. These will be selected based on lower alley ratings and will each cost approximately \$325,000.

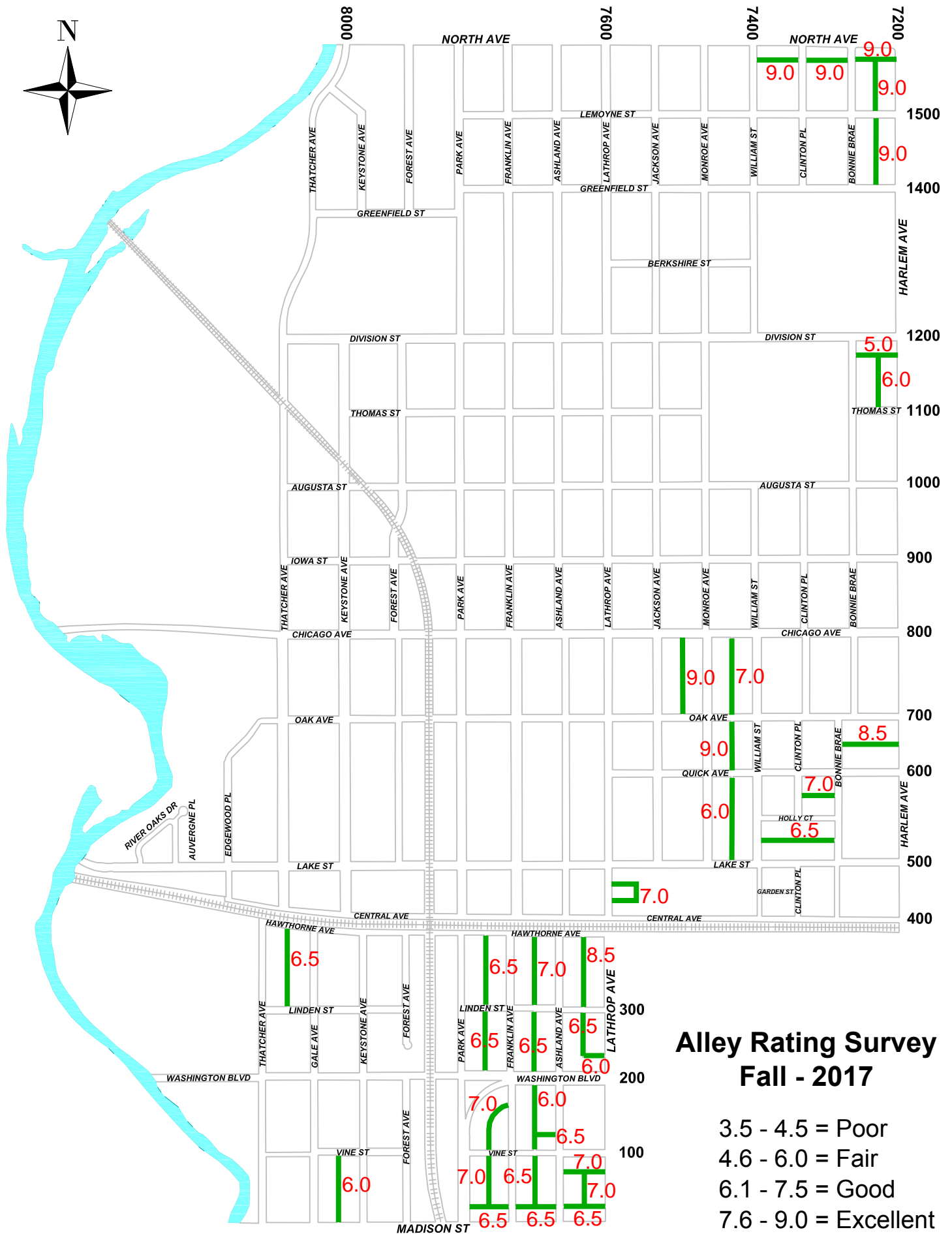
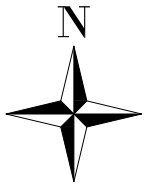
Program Alternative

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

Parking Lot Improvements	FY 2020	\$45,000	CIF
	FY 2022	\$85,000	CIF
	FY 2023	\$45,000	CIF/Parking Reserve
<input type="radio"/> Critical <input checked="" type="radio"/> Recommended <input type="radio"/> Contingent on Funding			

Spending History

FY 2017	\$137,395	(West Thatcher Commuter Lot)
FY 2013	\$3,920	(Lot A, sealcoating)
FY 2012	\$2,998	(Lot B, sealcoating)

Program Description & Justification

The purpose of this program is to improve the condition of the parking/driving surfaces of Village-owned parking lots. The Village owns and/or maintains six parking lots:

- A. Village Hall – 400 Park Avenue – **Resurfacing Scheduled for FY 2022**
- B. Public Works Garage – 45 Forest Avenue - **Reconstruction Scheduled for FY 2023**
- C. Southeast corner of Lake Street and Park Avenue
- D. West Commuter Lot – 400 block of Thatcher Avenue
- E. East Commuter Lot – 400 block of Thatcher Avenue - **Resurfacing Scheduled for FY 2020**
- F. Lot on south side of 7915-7919 North Avenue – contiguous to CVS parking lot

Several options are available for improving parking lots, including full reconstruction, resurfacing, asphalt patching, seal-coating, and crack sealing.

2019 Recommended Projects

There are no parking lot improvements scheduled for FY 2019.

Program Alternative

Not performing any surface maintenance, particularly for lots with 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, crack sealing, and seal-coating is a cost effective option and may slow down the progression of potholes, but the pavement patching needs will be ongoing and could allow for the continued deterioration of the pavement's base. This 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 2019	\$150,000	\$50,000	\$250,000
FY 2020	\$250,000	\$50,000	\$250,000
FY 2021	\$250,000	\$50,000	\$0
FY 2022	\$250,000	\$50,000	\$0
FY 2023	\$250,000	\$50,000	\$0

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

Year	MFT	WS	Total
FY 2018	\$188,000	\$38,000	\$226,000
FY 2017	\$150,000	\$52,898	\$202,898
FY 2016	\$393,243	\$47,964	\$441,207
FY 2015	\$169,558	\$20,460	\$190,018
FY 2014	\$233,610	\$108,000	\$341,610

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.

Each year, Village Staff visually inspects all local streets and rates them according to the condition of the pavement, curb and gutters, and drainage. Streets rated "Poor" or "Fair" are prioritized for one of the construction options (rehabilitation, resurfacing, or reconstruction) depending on their condition, location, and estimated traffic volumes. The timing in improving streets is critical. Waiting too long to address some streets in the poor to fair condition will result in the condition deteriorating to a point where a more expensive reconstruction will be necessary versus a resurfacing.

The following tables summarize the street rating systems:

Streets		
Surface Condition	Pavement 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

*Life estimate is based upon time frame needed for resurfacing assuming a regular maintenance program.

FY 2019 Recommended Projects

<u>Street</u>	<u>Pavement Rating</u>
1. Monroe Ave from Division to Augusta	Fair
2. Jackson Ave from Division to Augusta	Fair
3. Thomas St from Lathrop to Monroe	Fair
4. Franklin Ave from Central to Lake	Fair

- | | |
|---|------|
| 5. Ashland Ave from Lake to Oak | Fair |
| 6. William St from Chicago to Oak | Fair |
| 7. Quick Ave from Bonnie Brae to Harlem | Fair |

The projected cost to resurface these streets and make other associated improvements is \$450,000.

While the Capital Improvement Plan proposes funding for street improvements through FY 2023, these locations have not yet been determined. Staff recommends a funding level of \$300,000 for each of those years with the specific locations selected based on annual street ratings surveys.

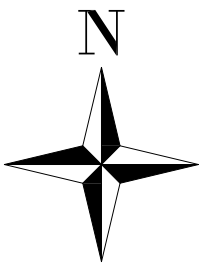
Program Alternative

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.

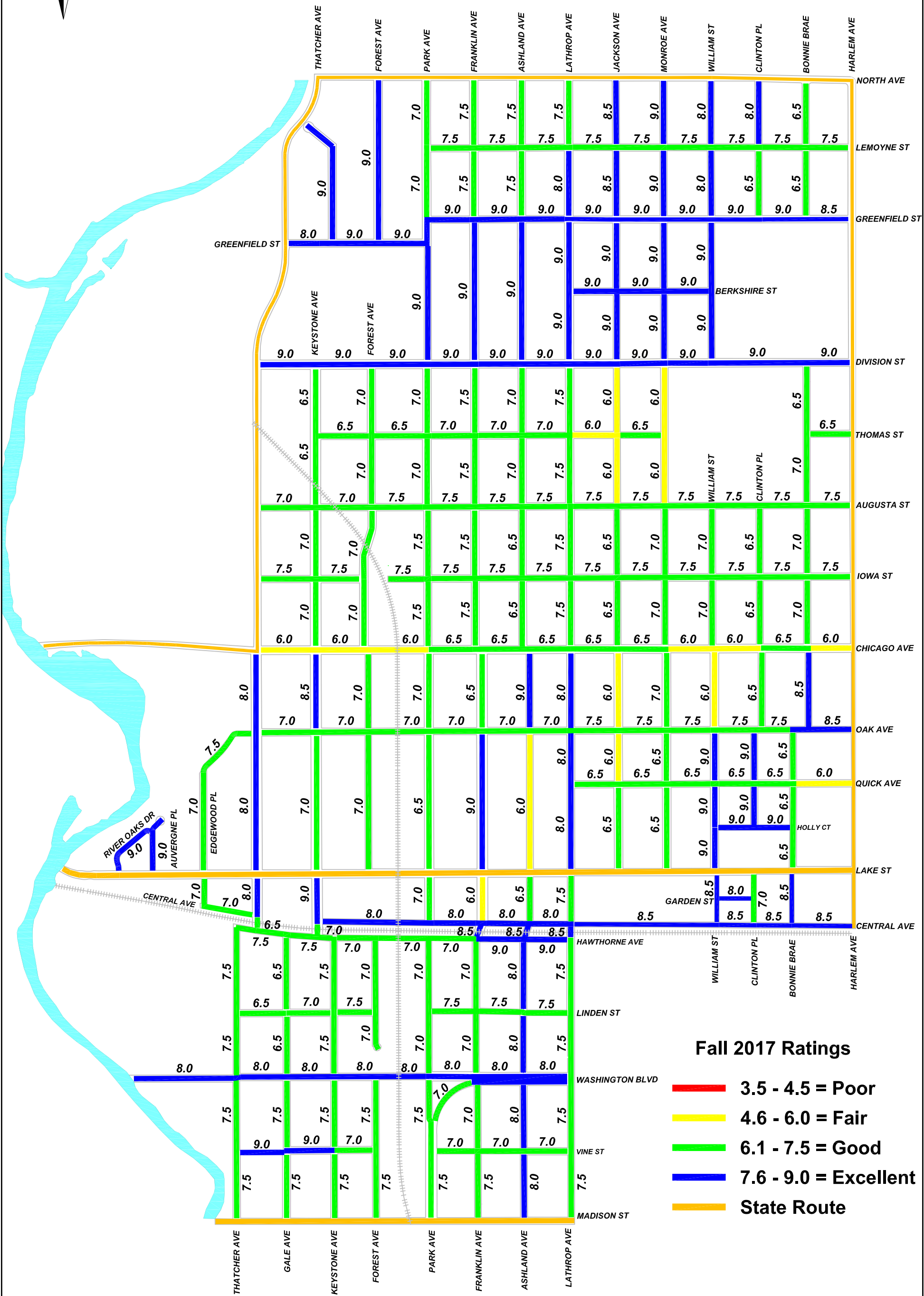
Extensive pavement patching may be somewhat cost effective initially for streets with a “Fair” condition rating, and may slow down the progression of potholes, but the pavement patching needs will be ongoing. This is likely to promote the continued deterioration of the street’s base, which will significantly increase eventual resurfacing costs.

Project Impact

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



Village of River Forest Street Rating Map



Streets, Sidewalks, Alleys - Public Works

Street Maintenance Program	FY 2019	\$50,000	GF	\$50,000	MFT
	FY 2020	\$50,000	GF	\$50,000	MFT
	FY 2021	\$50,000	GF	\$50,000	MFT
	FY 2022	\$50,000	GF	\$50,000	MFT
	FY 2023	\$50,000	GF	\$50,000	MFT

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

	Crack Sealing	Rejuvenation	Total
FY 2018	\$41,844	\$37,258	\$79,102
FY 2017	\$44,652	\$46,620	\$91,272
FY 2016	\$48,390	\$23,056	\$71,446
FY 2015	\$32,473	\$56,642	\$89,115
FY 2014	\$22,900	\$51,724	\$74,624

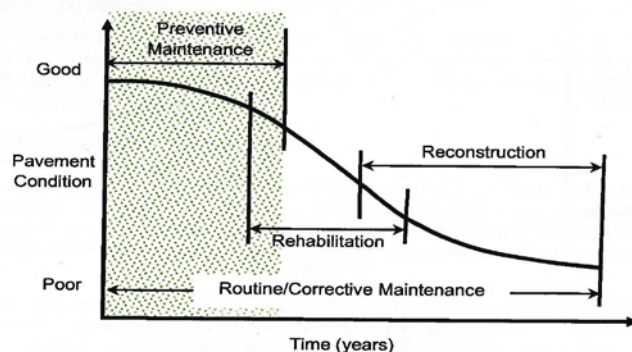
Program Description & Justification

In recent years, the practice of microsurfacing has been analyzed to determine its effectiveness. While creating an aesthetically pleasing surface, this type of treatment does nothing to rejuvenate/rehabilitate the existing pavement course. The microsurfacing layer can also create an uneven driving surface at manholes and other locations and can be dislodged due to cracking or during winter plowing activities. For these reasons, Staff conducted research of pavement rejuvenation materials during FY 2016 and FY 2017 and bid multiple pavement rejuvenation products. This type of treatment helps revive the existing pavement to prolong its life as compared to adding a thin layer of material on top of a structurally failing pavement. These projects have gone well and Staff anticipates continuing with this type of application in FY 2019. In FY 2018 the project was jointly bid with the Villages of Elmwood Park and Riverside to optimize unit pricing.

In addition to pavement rejuvenation, 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. Village Staff will continue to bid this work jointly with the Village of Oak Park in an effort to optimize unit pricing.

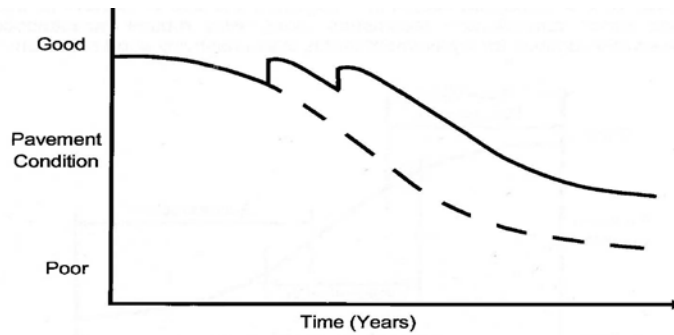
Village Staff has identified the streets that are ideal candidates for rejuvenation and crack sealing during the annual Street Rating Survey. These streets are typically in good condition, with the idea being to maintain this condition for an extended period of time. Streets of all ratings that have 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 2019 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 rejuvenation. This will enable Staff to maintain these recent pavements in good condition before they start deteriorating.

Pavement Rejuvenation

The following streets have been identified for rejuvenation:

<u>Street</u>	<u>Condition Rating</u>	<u>Proposed Cost</u>
FY 2019 SIP Streets	Excellent	\$16,000
River Oaks (Lake - Auvergne)	Excellent	\$2,000
Auvergne (Lake - River Oaks)	Excellent	\$1,000
Franklin (Greenfield - Division)	Excellent	\$4,000
Lathrop (Greenfield - Division)	Excellent	\$4,000
Monroe (Greenfield - Division)	Excellent	\$4,000
Washington (Thatcher - Lathrop)	Excellent	\$12,000
Ashland (Hawthorne - Madison)	Excellent	\$7,000

Crack Sealing

In addition to the streets to be rejuvenated, additional streets will be identified for crack sealing during late winter/early spring of 2018.

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

Surface Transportation Program (STP)	FY 2019	\$450,000	MFT
	FY 2020	\$0	MFT

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2018	\$0
FY 2017	\$219,500

Program Description & Justification

The Federal Highway Administration (FHWA) administers the Surface Transportation Program (STP), which is funded through Congress from Federal Gas Tax Revenue. The money is allocated to each state, which is then split between the State and local agencies. The funding for suburban Cook County is divided into smaller groups of communities based on geography. The Village of River Forest is part of the North Central Council of Mayors, which establishes policy and programs for the annual funding allocations.

In order for a street to be eligible for STP funding it must serve as a collector or arterial (those with higher traffic volumes and typically connect to other high-volume roads). Per North Central Council of Mayors policy, this does not include roadways under the jurisdiction of IDOT or Cook County. The streets within River Forest that are eligible for this type of funding are Division Street, Chicago Avenue, Washington Avenue, Thatcher Avenue, and Lathrop Avenue.

The purpose of the Village's STP is to improve the condition of collector and arterial roads and staff most often utilizes the scope of work involving simple resurfacing along with minor curb and gutter replacement. Staff typically applies for the option that involves 80% federal funding of the construction and construction engineering costs, with the remaining 20% being the responsibility of the Village.

FY 2019 Recommended Project

<u>Street</u>	<u>Pavement Rating</u>
1. Chicago Ave from Thatcher Ave to Harlem Ave	Fair

The preliminary estimate to resurface this street is \$1,525,000 for construction and \$145,000 for Construction Engineering, with the Village's share being approximately \$450,000 (before reimbursement).

Currently, Chicago Avenue has a street rating of Fair with some sections experiencing a greater rate of deterioration than others. If existing road conditions are not improved, further damage to the street's base may occur, which will create a structural deficiency.

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.

Project Impact

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

Traffic Signals

FY 2019

\$146,000

CIF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Spending History

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.

Staff proposes the following projects to upgrade this portion of the traffic signal system within the Village:

FY 2019 Recommended Projects

Intersection Design Study (if required by IDOT): This will consist of using traffic data and base maps and will include intersection capacity calculations, existing and projected peak hour volumes, existing and projected geometrics, typical striping, right-of-way and other significant features.

Traffic Signal Design: Base maps and traffic signal plans will be prepared using the information from the intersection design study.

Lake Street at Thatcher Construction: Traffic signal modifications, add left turn arrows for N/S (includes two new mast arms w/ foundations), remove existing post and foundation in NE and SW corners, pavement marking upgrades, traffic control & protection.

Intersection Design Study	\$	3,500
Traffic Signal Plans	\$	6,500
Lake at Thatcher Construction	\$	66,000
Total	\$	76,000

Chicago at Thatcher 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.

Intersection Design Study	\$	3,500
Traffic Signal Plans	\$	6,500
Chicago at Thatcher Construction	\$	60,000
Total	\$	70,000

Project Alternative

The alternative to the improvements to these areas of the traffic signal system within the Village is to not act upon the recommendation of the study performed in July 2017. Keeping these intersections in the same traffic signal configuration would maintain higher levels of congestion during peak travel times. These projects 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 Improvements - Public Works

Parkway Pockets

FY 2019

\$20,000

CIF

☐ Critical

☐ Recommended

☒ Contingent on Funding

Spending History

FY 2018

\$0

Project Description & Justification

The purpose of this project is to determine the feasibility of installing "pockets" throughout the Village that will be capable of storing stormwater before it enters the sewer system in an effort to relieve the over-taxed system during rain events. Staff estimates that it will cost approximately \$15,000 to \$20,000 to install one of these Parkway Pockets.

2019 Recommended Project

Village Staff has identified three locations that appear to be optimal for the installation of a Parkway Pocket. The intent is to install a cost-efficient system that will be capable of capturing stormwater runoff before it enters the sewer system. The system will consist of digging a large pit in the parkway immediately adjacent to an existing street inlet. The pit will be filled with large stone capable of storing stormwater (similar to the stone beneath a permeable paver system). An additional street inlet would be installed next to the existing one, with stormwater runoff entering the new inlet first. The runoff will be conveyed into the stone-filled pit where it will be stored and allowed to slowly infiltrate into the surrounding soil. Only after the pit and new inlet are filled will stormwater runoff be conveyed into the existing inlet and sewer system. The stone pit will be topped with topsoil and sod and will appear similar to the rest of the parkway. Only a small cleanout will remain so that water level observations can be made to determine the efficiency with which the Parkway Pocket re-infiltrates the runoff into the soil.

Project Alternative

The alternative to this project is the status quo, in which all stormwater runoff enters the under-sized and over-taxed combined sewer throughout the Village (with the exception of the area impacted by the Northside Stormwater Management Project). During heavy rain events, these sewers will likely fill up and run out of capacity as they have in the past.

Project Impact

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

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 2023. The Village's sewer and water system is comprised of the

Type of Sewer	Number of Miles
Combined Sanitary Sewer	33.13
Storm Sewer	3.37
Water Main	40

Improvements planned for FY 2019 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	34,000	WS	Critical
Water Meter Replacement Program	16,000	WS	Critical
Water Main Replacement	400,000	WS	Critical
Hydrant Replacement	24,000	WS	Recommended
Total	649,000		

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 2019 Budget

This Project is:		Fiscal Year					Five Year Total	Funding Source
		2019	2020	2021	2022	2023		
Sewer System								
Sewer Lining	Critical	140,000	140,000	140,000	140,000	140,000	700,000	WS
Sewer Point Repairs	Critical	35,000	35,000	35,000	35,000	35,000	175,000	WS
Pumping Station								
Water Distribution Improvements	Critical	34,000	19,000	20,000	100,000	40,000	213,000	WS
Water Distribution Improvements								
Water Meter Replacements	Critical	16,000	6,000	7,500	16,000	9,500	55,000	WS
Water Main Replacement	Critical	400,000	400,000	400,000	400,000	400,000	2,000,000	WS
Hydrant Replacement	Recommended	24,000	25,000	25,000	26,000	26,000	126,000	WS
Total		649,000	625,000	627,500	717,000	650,500	3,269,000	

Proposed Funding Source	Fiscal Year					Five Year Total
	2019	2020	2021	2022	2023	
Water and Sewer Fund (WS)	649,000	625,000	627,500	717,000	650,500	3,269,000
Totals	649,000	625,000	627,500	717,000	650,500	3,269,000

Water and Sewer Improvements - Public Works

Sewer Lining Program	FY 2019	\$140,000	WS
Public Sewers	FY 2020	\$140,000	WS
	FY 2021	\$140,000	WS
	FY 2022	\$140,000	WS
	FY 2023	\$140,000	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2018	\$	125,767	(including MH lining)
FY 2017	\$	122,230	(including MH lining)
FY 2016	\$	69,956	
FY 2015	\$	122,251	
FY 2014	\$	57,992	

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

The Water and Sewer Rate Study completed by Baxter & Woodman in FY 2012 recommends an annual funding level of \$140,000 for this program. This increase in budget will allow for 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 has completed some lining of manholes in FY 2018. Potential candidates were researched throughout the FY 2018 year and lined in the fall. Three manholes were lined at a total cost of approximately \$6,000. 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 40,000 lineal feet of sewers have been lined. This represents approximately 23% of the total sewer mains owned / maintained by the Village (approximately 171,000 lineal feet). All sewers that were rated either poor or fair (condition ratings "D" and "C") during the sewer televising program from the late 1990's have been lined. Lining all un-lined combined sewers that are less than 33 inches in diameter would cost approximately \$9 million.

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 2019 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 2019	\$35,000	WS
Public Sewers	FY 2020	\$35,000	WS
	FY 2021	\$35,000	WS
	FY 2022	\$35,000	WS
	FY 2023	\$35,000	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2018	\$	39,600
FY 2017	\$	30,770
FY 2016	\$	28,875
FY 2015	\$	32,800
FY 2014	\$	-

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.

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 2019	\$34,000	WS
	FY 2020	\$19,000	WS
	FY 2021	\$20,000	WS
	FY 2022	\$100,000	WS
	FY 2023	\$40,000	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2018	\$	19,000
FY 2017	\$	15,600
FY 2016	\$	15,832
FY 2015	\$	49,100
FY 2014	\$	-

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
 - Pump #1: 100 horsepower; 1,540 gallons per minute
 - Pump #2: 150 horsepower; 2,350 gallons per minute
 - 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
 - 2.0 million gallon storage capacity
 - 0.5 million gallon storage capacity
- Emergency generator: backup power source in the event of a power outage (see CERF).

In FY 2014, the Village contracted the services of Dixon Engineering to perform preliminary maintenance inspections on both underground water storage reservoirs. The purpose was to evaluate the interior and exterior, and to establish maintenance programs and schedules. Dixon Engineering developed a report that included recommendations for re-inspecting each reservoir in five years. The following facility improvements will be necessary within the next two to five years:

<u>Repair/Improvement</u>	<u>Estimated Cost</u>	<u>Year</u>
Replace four water valves in basement of Pumping Station	\$ 22,000	FY 2019
2.0 MG Underground Reservoir: re-inspect exterior/interior	\$ 4,000	FY 2019

0.5 MG Underground Reservoir: re-inspect exterior/interior	\$	3,500	FY 2019
0.5 MG Elevated Storage Tank: re-inspect exterior/interior	\$	4,500	FY 2019
Replace four water valves in basement of Pumping Station	\$	19,000	FY 2020
Replace four water valves in basement of Pumping Station	\$	20,000	FY 2021
Replace pump #1 and associated piping as suggested in Baxter and Woodman efficiency study performed 11/2010	\$	100,000	FY 2022
Install Reservoir turbine generator as suggested in Baxter and Woodman efficiency study performed 11/2010	\$	40,000	FY 2023
Total	\$	232,000	

Valve replacement: During the piping upgrade project (efficiency improvements) that were completed in FY 2014, it was determined that four water control valves in the basement of the Pumping Station were not operating properly. These valves are likely original to the facility. Staff recommended replacing four valves in FY 2015 and initiated a ten-year program to replace all 40 valves in the system (replace four valves annually). Proper function of these valves is critical since the valves give Staff the ability to change or re-route suction and discharge piping in case of emergencies or while maintenance is being performed on Village pumps. The following four valves are recommended for replacement:

	<u>Description</u>	<u>Problem</u>
Valve #1	12" Main shutoff for the outgoing supply line	Difficult to operate and leaks through
Valve #19	8" Discharge valve for pump #2	Difficult to operate
Valve #3	12" Bypass valve on discharge piping	Difficult to operate
Valve #4	12" Bypass valve on discharge piping	Difficult to operate

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 Meter Replacement Program	FY 2019	\$16,000	WS
	FY 2020	\$6,000	WS
	FY 2021	\$7,500	WS
	FY 2022	\$16,000	WS
	FY 2023	\$9,500	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

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
FY 2015	\$24,092	continuation of program to replace all meters over 20 years of age
FY 2014	\$24,092	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.

FY 2019 Recommended Projects

Qty.	Size	Each	Cost
78	0.625	\$ 118	\$ 9,204
13	0.75	\$ 137	\$ 1,781
14	1	\$ 169	\$ 2,366
3	1.5	\$ 479	\$ 1,437
0	2	\$ 673	\$ -
108		Total	\$ 14,788

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 2019	\$400,000	WS
	FY 2020	\$400,000	WS
	FY 2021	\$400,000	WS
	FY 2022	\$400,000	WS
	FY 2023	\$400,000	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2018	\$	396,000 (Projected)
FY 2017	\$	441,613
FY 2016	\$	17,600
FY 2015	\$	491,175
FY 2014	\$	-

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 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

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. 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 a resurfacing project of the street's surface.

2019 Recommended Projects

<u>Location</u>	<u>Pipe Length (FT)</u>
Chicago - Thatcher to CN tracks	1,200

The proposed water main replacement project will include the replacement of the existing eight inch water main on Chicago Avenue from Thatcher Avenue to the railroad tracks just east of Forest Avenue through open-cut/trench construction. Multiple valves will be replaced as part of this project. The selection of this project area is due to an increased number of water main breaks in recent years in addition to the paving of Chicago Avenue in FY 2019. Completion of this project will reduce the likelihood that excavations will be needed in the new pavement due to water main break repairs. Lead water services connected to this water main will also be replaced.

The cost estimate for this project is as follows:

- \$345,000 for construction (design and permitting to be performed in-house)
- \$30,000 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 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 projects for possible future fiscal years:

- Install an eight inch water main on Augusta Street between Thatcher Avenue and Forest Avenue to increase the flow in this area.

Estimated project cost: \$350,000

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 2019	\$24,000	WS
	FY 2020	\$25,000	WS
	FY 2021	\$25,000	WS
	FY 2022	\$26,000	WS
	FY 2023	\$26,000	WS

☐ Critical

☒ Recommended

☐ Contingent on Funding

Spending History

FY 2018	\$	8,758
FY 2017	\$	22,000
FY 2016	\$	23,606
FY 2015	\$	7,400
FY 2014	\$	-

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.

2019 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 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 a 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

Budget Glossary

This section describes various terms and acronyms utilized throughout the budget document.

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 propriety 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 funds.
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 associations 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-four 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 124 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):	Revenue allocated by the state to municipalities for funding street improvements.
Mutual Aid Box Alarm System (MABAS):	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 90 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 accounts 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 street 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 Finance (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.