VILLAGE OF RIVER FOREST, ILLINOIS

Annual Budget
Fiscal Year 2022

400 Park Avenue, River Forest, Illinois 60305

www.vrf.us

VILLAGE OF RIVER FOREST, ILLINOIS
ANNUAL OPERATING BUDGET
FISCAL YEAR 2022

VILLAGE OFFICIALS

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Catherine M. Adduci

VIILLAGE CLERK
Kathleen Brand-White

VILLAGE TRUSTEES

Erika Bachner

Kathleen Brennan

Thomas Cargie

Patricia Henek

Robert O'Connell

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ACTING VILLAGE ADMINISTRATOR
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FINANCE DIRECTOR
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Kurt Bohlmann

POLICE CHIEF
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PUBLIC WORKS DIRECTOR
John Anderson

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, 2020. 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, 2020

Christopher P. Morrill

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 Acting 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 2022 Budget are also included.

Introduction

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

Exhibits

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

Budget Summary

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

Detailed Fund and Department Information

Each Fund and Department section provides a Budget Snapshot, Fund/Department description, narrative analysis on the budget and detailed financial information by account. Additional information is provided at the department level including a personnel summary, organizational chart, FY 2022 objectives tied to the Village Board goals, FY 2021 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 2022 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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RIVER FOREST

Proud Heritage • Bright Future

Village President
Catherine Adduci

Village Clerk
Kathleen Brand-White

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

March 25, 2021

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 2022 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.

It has now been a full year since the onset of the COVID-19 pandemic. Looking back on FY 2021, we must take a moment to reflect on the unprecedented challenges it has caused and the Village's response to this crisis. In River Forest, as in all other communities, the Village immediately adjusted its operations in order to provide services to the community while protecting the health of those that are served and those who serve. The Village also expanded the services offered to those most vulnerable to the COVID-19 virus to assist them during this time. Under the leadership of the Village Board of Trustees and the Village's management team, policies and procedures were enacted following guidelines established by the Centers for Disease Control and Prevention, Illinois Department of Public Health, and Cook County Department of Public Health.

Despite the economic and operational impact of the pandemic, the Village's financial policies and sound fiscal decisions over the past several years have positioned the Village to "weather the storm" without reducing core services. This is due, in large part, to the Village's ability to absorb a reduction in some revenues by relying on fund reserves that have been built over time. In addition, Village Staff worked hard to manage departmental budgets and defer purchases to future years. The Village also applied for financial assistance from FEMA and under the CARES Act and has received to date $112,942 for COVID-response related expenses. As a result of sound financial management, an in an effort to assist residents, the Village was able to forego the Consumer Price Index increase of 2.3% as well as any additional property taxes associated with assessed valuations tied to new construction projects. Although the impact will vary, the average increase in the Village's corporate levy for individual homeowners should decrease slightly or remain flat.

Staff monitored revenues and expenditures and provided the Board a budget amendment in December, 2020, that reflected a more accurate expectation for revenue and expenditure projections. Staff will continue to examine how expenditures can be managed or reduced in response to revenue impacts from the pandemic and keep the Village Board apprised of its financial position. As of this writing, the Village has received word that it should expect to receive over $1.3 million under the American Rescue Plan. While the FY 2021-2022 budget has been balanced without this revenue, this much needed assistance will allow the Village to continue to maintain service levels.

Though the pandemic is not over, this budget has been assembled as vaccine roll-outs continue and the economy is posied for broader reopening. During this time, the Village's goals and stategic plans are always at the forefront. Economic development continues to be a priority in order to continue to improve property values as well as stabilize property taxes. While no new development projects were proposed in FY 2021, The Sheridan, a 125 assisted living and memory care unit development was completed and will be open by the end of FY 2021. This facility will offer additional housing options that will allow residents to age in place and is designed to create an atmosphere in which residents can enjoy living in River Forest community with many different amenities. The facility is owned and operated by Senior Lifestyle. Once occupied, this development will be one of the top taxpayers in the community.

The Village and its Economic Development Commission have been working on redevelopment possibilities for the Madison Street TIF District. The Village continues to have a strong commercial presence at River Forest Town Center as well as strong grocery shopping options from stores such as Whole Foods, Jewel and Fresh Thyme Farmers Market. All of these efforts have positive effects on the Village's ability to help strengthen the overall property value in River Forest and add new value to stabilize the property tax base. Finally, the Village continues to look at efforts at Lake and Park for an infill development to complement the Lake Street corridor.

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

Each year we take a moment to reflect on the challenges (financial and otherwise) from the State of Illinois and legislation passed by the general assembly. Most notable was the criminal justice reform legislation. Among the legislation are items which will have an impact on the Village's budget, including new training requirements that River Forest employees must meet and a mandate to require that the Police Department implement officer-worn body cameras by January 1, 2025. Funding for the body-worn cameras will be incorporated in future Capital Improvement Plans.

As in previous years, staff has continued to find creative ways to harness revenue within the General Fund in the midst of making increased contributions to the public safety pensions. This challenge was met for FY 2022 by recommending and including:

- Identifying one time expenditures in the general fund as non-reoccurring and not attributable to a structural deficit as has done in past budgets. Village Staff makes a strategic decision to use General Fund reserves to fund these initiatives;
- Utilizing the recently imposed local $.03 gasoline tax to perform maintenance work;
- Revenues from the cannabis tax to be used for crime prevention programs;

- Continuing to use motor fuel tax revenues to pay for a portion of street maintenance projects. The Village will also continue utilizing bond funds through the debt service extension base to fund other capital projects such as street resurfacing.

While this will balance the budget for the upcoming fiscal year, the Village will need to consider additional cost saving measures and revenue enhancements in order to seek the same outcome in subsequent years to address anticipated future deficits. The Village will need to undertake additional work and study for expense reductions and revenue enhancements post-COVID if it wishes to maintain the existing level of services.

Overall, the Village's General Fund continues to remain stable even with decreases seen in several revenues during the pandemic. Property tax revenues are also expected to decrease over the projected FY 2021 revenue collections due to the forgoing of both the expected annual increase to the levy based on the CPI of 2.3% increase in the December 2018 to December 2019 CPI and the value of new property. This was done to help minimize property tax increases for residents. With that being said, staff will continue to find new revenue sources to help offset contributions that have more than **doubled** to its public safety pensions since FY 2014. While it is too early to know the extent of the impact, the Village anticipates that pressure on the General Fund to continually increase may see some stabilization based on the consolidation of the investment assets of public safety pension funds under Public Act 101-0601.

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 2021, the implementation of the Comprehensive Plan began and some new Public Works equipment was purchased using reserves. General Fund reserves are above our minimum required threshold of 25% of subsequent year expenditures and it is prudent to utilize reserves for these non-recurring expenditures. The alternative would be to enhance other revenues, but because the deficit created is not a structural one, it is appropriate to use reserves in this instance. As a result of this strategic use of Village reserves, the Staff is pleased to provide a balanced General Fund operational budget, as presented, for FY 2022.

Process for Development of the FY 2022 Budget

The FY 2022 Budget was developed by the Village's Management Team consisting of the Village's Finance Director, Police Chief, Fire Chief, Public Works Director, the Assistant to the Village Administrator, Management Analyst and myself. The Finance Director and the Acting Village Administrator lead this process. The goals center around three central themes: protecting public safety, strengthening property values and stabilizing property taxes in the Village.

Each department was asked to outline various goals it sought to achieve in FY 2022 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 2022 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 2022 goals, performance measures and the corresponding expenditure line items.

Budgetary Trends

Although the Village's revenues and expenditures exhibit signs of stability, it is important to examine trends throughout the budget in order to best plan for any future issues. It should be noted that these trends take into account how the recent COVID-19 pandemic has affected these revenues.

- Sales tax revenue showed a slight decrease in FY 2021. That was due to a vacancy at the Town Center, overall lower CPI and COVID-19. The FY 2022 Budget anticipates a slight increase over FY 2021 projections based on the CPI. Non-home rule sales tax revenues show a slight decrease in FY 2022. This revenue stream continues to lag due to COVID-19.
- Income tax revenues projections are expected to be above expectations for FY 2021. The amount budgeted in FY 2022 provides for an increase over FY 2021 projected amounts based on the Illinois Municipal League estimate and elimination of the five percent reduction. It is uncertain if these projections will change if provisions in the proposed FY 2022 State budget are approved. Based on IML estimates, use tax continues to increase as taxes from Internet sales keep growing, including purchases made on Amazon.com.
- Overall utility tax revenues are higher than FY 2021. This revenue source is weather dependent. Gas revenues have been higher due to cold winter temperatures; electric revenues are also up. FY 2022 budgeted revenues assume slightly above average weather conditions.
- The Village continues to beat industry trends for health insurance premiums through its membership with other municipalities in the Intergovernmental Personnel Benefit Cooperative (IPBC). This year, health insurance premiums are expected to decrease slightly overall with HMO premiums decreasing 4.4%, PPO premiums increasing 1.0% and dental premiums decreasing by 3.0%. Many retirees eligible for Medicare have been moved to the fully insured Benistar supplement plan as opposed to the Village's self-insured plan, reducing the annual subsidy contribution. The Village's participation in the IPBC as well as the Intergovernmental Risk Management Agency (IRMA) are great examples of long standing collaboration efforts with other municipalities.

The Village's statement of revenues over expenditures is listed in Table 1. Overall there is a surplus being shown for FY 2022. This is due to increases in revenues from bond proceeds that are expected from the issuance of debt for two large project initiatives. Those one-time expenditures in the General Fund are intended to be financed with fund reserves. In addition, capital expenditures in the Motor Fuel Tax, Capital Projects and Water and Sewer Funds, are also intended to be funded with reserves and bond proceeds.

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

	FY 2020 Actual	FY 2021 Budget	FY 2021 Projected	FY 2022 Budget
Revenues	$ 27,951,037	$ 29,773,018	$ 35,582,833	$ 36,878,641
Expenditures	$ 28,839,336	$ 31,380,907	$ 28,857,735	$ 33,821,529
Excess (Deficiency) of Revenues over (under) Expenditures	$ (888,299)	$ (1,607,889)	$ 6,725,098	$ 3,057,112

General Fund

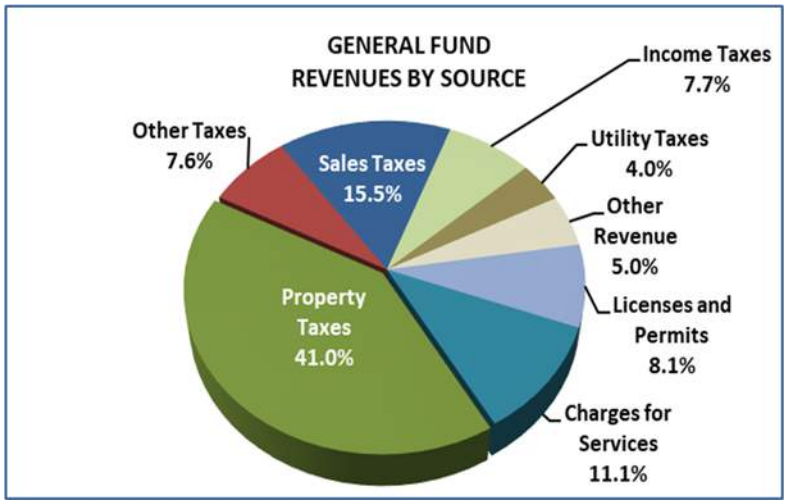
The Village's General Fund is the main operating fund for the Village and includes Administration, Building, Police, Fire and Public Works. The Boards and Commissions, E911 and Legal costs are also paid from the General Fund. The Village's General Fund operating budget, as presented, is balanced for FY 2022. Non-recurring expenditures are to be funded with reserves.

Table 2. General Fund
Statement of Revenues over Expenditures

	FY 2020 Actual	FY 2021 Budget	FY 2021 Projected	FY 2022 Budget
Operating Revenues				
Property Taxes	$ 6,633,027	$ 6,702,507	$ 6,735,022	$ 6,556,697
State Sales Tax	1,844,478	1,725,566	1,807,544	1,832,850
Non-Home Rule Sales Tax	780,935	661,180	636,971	643,341
Income Tax (LGDF)	1,210,870	1,133,580	1,198,197	1,238,975
Other Revenues	6,242,709	5,686,503	5,752,570	5,720,025
Total Revenues	16,712,017	15,909,336	16,130,304	15,991,888
Expenditures				
Salaries and Benefits	11,756,843	13,002,085	11,738,871	12,978,185
Contractual Services	3,638,902	3,270,092	3,333,797	3,286,373
Commodities	428,967	373,079	497,470	327,062
Capital Outlay	38,253	-	-	-
Transfers	456,795	-	-	-
Total Expenditures	16,319,760	16,645,256	15,570,138	16,591,620
Total Revenues over Expenditures	**$ 392,257**	**$ (735,920)**	**$ 560,166**	**$ (599,732)**
Nonrecurring Expenditures and Transfers	201,244	430,800	120,000	614,819
Total Operating Revenues over Recurring Expenditures	**$ 593,501**	**$ (305,120)**	**$ 680,166**	**$ 15,087**

General Fund Revenues

General Fund revenues are up $82,552 or .52%, from the previous year budget. The major General Fund revenue sources are property, sales, and income taxes. These revenues make up approximately 64.23% of the overall revenue in the General Fund.



Property tax revenues are projected to be lower due to the there being no increase to the 2020 tax levy. The second installment of the 2020 tax extension is collected in the fall of FY 2022 and the 1st installment of the 2021 tax levy collected in early 2022 is based on the estimated 2020 tax levy extension. Income and use tax revenues are higher based on the most recent IML projections.

FY 2022 sales tax revenues are slightly higher than the projected FY 2021 revenues but still are trending lower. Non-home rule sales tax revenues are lower based on the CPI and because of the pandemic.

FY 2021 projected income tax revenues are higher than what was expected. Original projections had anticipated that this revenue would decline due to job losses from the pandemic. Actual job losses in high salaried positions remained low, and extended unemployment and other factors have changed the original projections. The FY 2022 budgeted amount assumes increases based on IML forecasts. The Governor's proposed 2022 budget that is being proposed could also affect these estimates.

Refuse revenues are higher due to an approved 2.00% increase on May 1, 2021. Use tax revenues are expected to increase 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 continued movement away from landlines. Revenues from the electric and natural gas taxes are weather dependent; therefore, budgeted numbers are based on five-year averages.

Property Taxes

FY 2022 total property tax revenues of $6,556,697 are $145,810 or 2.18% lower than the prior year budget due to the foregoing of any increases. The actual decrease is slightly more than the projected 2021 revenues, based on the extended 2019 Property Tax Levy, which was more than budgeted.

Sales Taxes

State sales tax revenues are expected to increase slightly from the FY 2021 amended budgeted amount despite retail vacancies and a relatively flat projection for next year for existing sales.

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

Income Tax

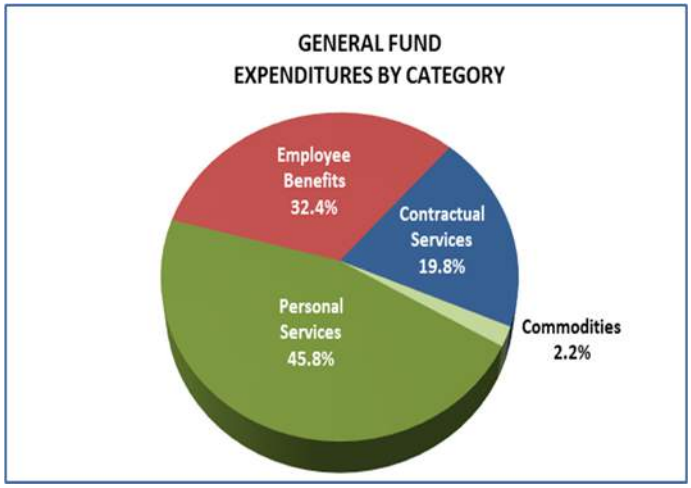
Income tax revenue from the Local Government Distributive Fund (LGDF) is distributed based on population. FY 2021 income tax receipts were higher than anticipated due to the discontinuation of the five percent reduction in this revenue enacted by the State of Illinois in 2017 and increased receipts. The Governor's proposed 2022 budget could have an impact on income tax revenues. The FY 2022 estimate is based on the Illinois Municipal League's most recent projections.

Other Revenues

Other revenues encompass all remaining General Fund revenues including license and permit fees, charges for services, fines, interest, and miscellaneous revenues. Residential and commercial construction activity continues throughout the Village and is expected to drive building, plumbing and electrical permit revenues higher. Village management continues to work with developers on economic development projects that will also drive the increases in these revenues as these projects are approved. Parking lot fees, both daily and monthly, were increased in FY 2019, FY 2020 and FY 2021. A new online portal was implemented in FY 2019 that allows residents to purchase their permits online instead of having to come to the Village Hall in person every month to make the purchase. Fees were increased based on the growing market and to keep pace with surrounding communities, however, this revenue was drastically impacted as many people worked from home. Projections for FY 2021 are approximately 50% less than the prior year. The FY 2022 has a slight increase but until restrictions are lifted and those who have been working from home return to the office, this will continue to decrease.

General Fund Expenditures

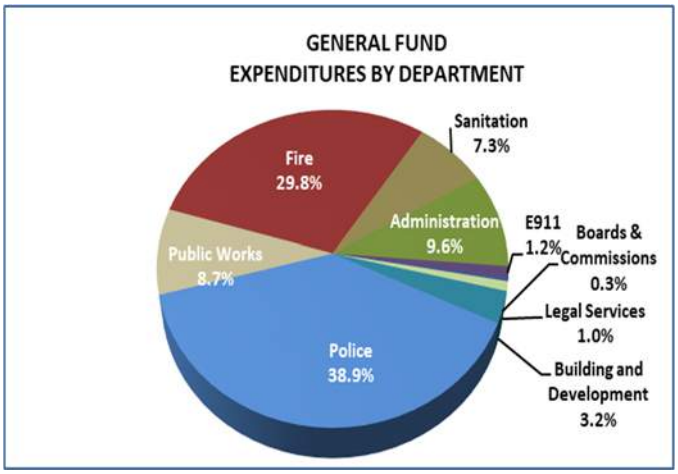
Excluding one-time expenditures, General Fund expenditures have decreased approximately $237,655 from last year's budget. As the table below illustrates, 78.2% of the General Fund budget is attributed to Salaries and Benefits.



Employee salary and benefit costs are slightly lower overall by .18%. This is mainly due to personnel changes which replaced top step employees with new hires causing salaries to decrease. The budget does account for contractual salary increases. Because employee benefits account for a large portion of General Fund expenditures, the Village is a member of the Intergovernmental Personnel Benefit Cooperative (IPBC) to curtail the increasing cost of health insurance. Participation in the IPBC provides stability to health insurance rates and allows for flexibility in plan design.

This year's budget maintains the same staffing level that was approved by the Village Board in FY 2021. The police department budget has decreased even though it is currently operating with two pre-hires. Funds continue to be budgeted for various projects and initiatives such as the implementation of the comprehensive plan and our strategic initiatives. A modest cost of living wage adjustment of 1.5% is proposed for non-union employees.

As the graph demonstrates, core Police, Fire and Public Works services account for 77.4% 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 – $25,000 for continued implementation of the Comprehensive Plan;
- Executive Recruitment – $20,000;
- Consultant for the Diversity, Equity and Inclusion Advisory Group – $35,000;
- Flex Spending, VEBA, COBRA Administration – $12,000;
- Miscellaneous – $10,000

The Comprehensive Plan Implementation, Executive Recruitment and the Consultant for the Diversity, Equity and Inclusion Advisory Group will all be funded with General Fund reserves.

Liability insurance for the organization is paid out of the Administration budget and accounts for a significant expenditure from the General Fund. The General Fund portion of this is expense $229,396. In order to manage this expenditure, the Village is a member of the Intergovernmental Risk Management Agency (IRMA). As a result of sound fiscal management at IRMA, positive claims experience, and a safety-focused culture among Village Departments, the Village's annual premium has decreased again. The Village maintains a surplus reserve balance with IRMA that has accumulated and will allow the Village to draw upon this reserve in FY 2022 to assist with the costs of the annual contribution.

Police and Fire

The Police and Fire Department's budgets are relatively status quo, with the exception of increases to the pension contributions in both departments and decreases to salaries and other benefits in the Police budget. In FY 2021, budget amendments were made to increase pension contributions to reflect updated actuarial required contributions. In FY 2022, the police pension contribution will increase an additional 2.38%, or $43,568 while the fire pension contribution will increase 4.35%, or $73,599. These increases are recommended by the Village's actuarial consultant.

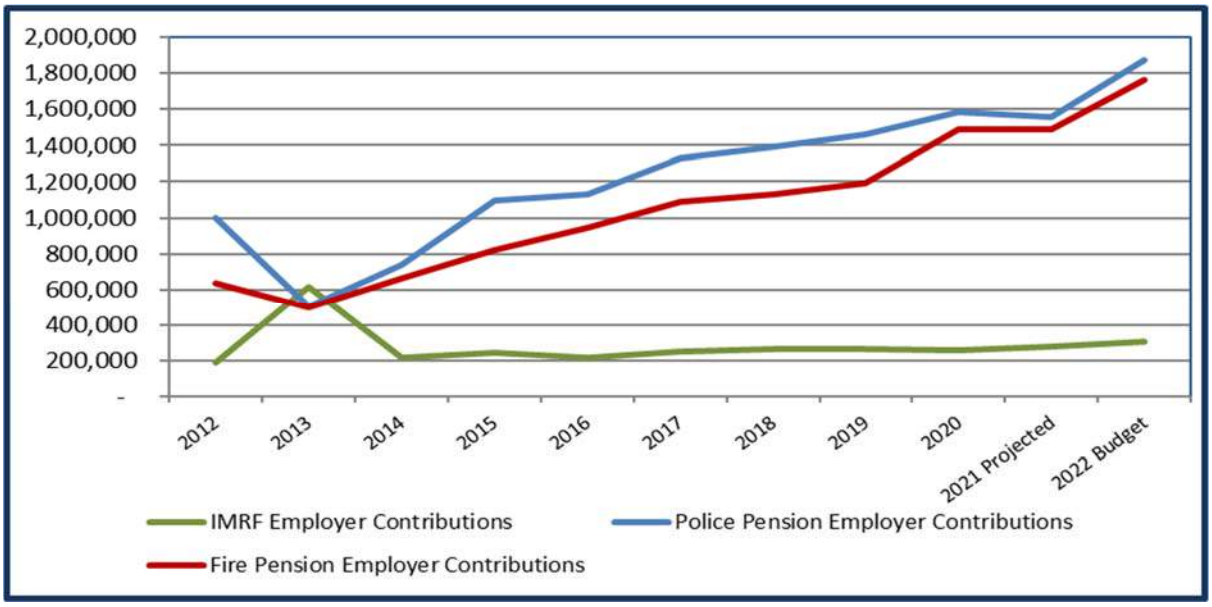
Public Works

The Public Works budget will decrease in FY 2022 by 4.86% primarily due to some one-time purchases that were made last fiscal year. There was a reduction in the street maintenance budget due to the one-year suspension of pavement rejuvenation due to the good condition of the Village streets and the demand on staff involvement on the large scale alley projects budgeted for FY 2022. Other contractual services and commodities budgets remain fairly flat. Salary and benefits budgets increased slightly due contractual increases and benefit changes.

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

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

The following table is a history of the Village's pension contributions since 2012. As the following table demonstrates, Police and Fire pension contributions spiked in 2011 before the Illinois General Assembly changed the funding requirement from 100% by 2033 to 90% by 2040. The 2013 IMRF Employer Contribution was higher because the Village paid off the Early Retirement Incentive Program which was offered in 2009. By paying off the program early, the Village was projected to save more than $140,000 in interest expense through FY 2020.



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

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

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

	Budget FY 2022	Estimated FY 2023	Estimated FY 2024	Estimated FY 2025	Estimated FY 2026
Levy Year	**2020**	**2021**	**2022**	**2023**	**2024**
Police Pension Fund	$1,874,179	$1,898,409	$1,922,898	$1,947,704	$1,972,829
Fire Pension Fund	$1,764,606	$1,785,428	$1,804,890	$1,824,743	$1,844,815

The combined increase in the employer contributions is 3.34% in the FY 2022 Budget from the FY 2021 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. Through the consolidation of pension investments the opportunity exists to materially and dramatically improve the long-term portfolio performance of police and fire pension funds.

Motor Fuel Tax Fund

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

Capital Projects Funds

The **Capital Equipment Replacement Fund** accumulates monies for vehicle and equipment replacement and building improvements. In FY 2022, funds are appropriated for three vehicles for the Police Department, one utility pick-up truck and one administrative fire department vehicle for the Fire Department, and a dump truck and pick-up truck for the Public Works Department. Several of these items are deferred purchases from prior years. The replacement of the Village Hall camera system, a SCBA air compressor, and fuel system improvements are also budgeted. Details on each piece of equipment to be replaced in FY 2022 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 projects are funded by automated traffic law enforcement

camera revenues, parking lot reserve funds, and grants. The FY 2022 Budget includes monies for Village Hall and the public works garage, alley improvements and information technology. There are also funds budgeted for the implementation of the street camera system strategic plan and the bicycle plan.

The **Economic Development Fund** accounts for the various projects that were committed to prior to the dissolution of the Lake Street TIF fund. This fund was closed in FY 2021. The **TIF – Madison Street Fund** provides for the newly created Tax Increment Financing District on Madison Street. Incremental property tax revenue collections began in FY 2019. The **TIF – North Avenue Fund** is being used for preliminary expenditures associated with the newly created Tax Increment Financing District on North Avenue. The **Infrastructure Improvement Bond Fund** is funded by proceeds from the 2020 General Obligation Limited Tax Bonds and will be used for street improvements.

Water and Sewer Fund

In FY 2016 the Village hired an engineering consulting firm to review its water and sewer rates. This study considered both operational and capital costs for the fund. The consultant 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 consultant also reviewed water consumption and planned water and sewer rate increases and determined that the planned rate increases through FY 2021 were sufficient to cover future operating and capital costs. In FY 2022, a new water and sewer rate study has been budgeted to determine what future rate increases are needed to cover future operating and capital costs of the fund and if any additional debt issuances will be required.

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 2.45% on June 1, 2020 and has announced another increase of 1.10% effective June 1, 2021.

Water consumption has slightly increased in FY 2021 compared to actuals in FY 2020 as a result of more people staying home due to the pandemic. Even though projected revenues are less than the budgeted amount, the reason for this is because the budget is calculated using a five-year average. The FY 2022 budget anticipates average weather conditions and consumption. A .45% increase in the combined water and sewer rate is included. The increase is solely to account for the June 1, 2021 increase in the cost of water charged by the City of Chicago. The City announced a 1.10% increase in the cost of water effective June 1, 2021.

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

Water and Sewer Fund Statement of Revenues over Expenditures				
	FY 2020 Actual	FY 2021 Budget	FY 2021 Projected	FY 2022 Budget
Operating Revenues				
Water Sales	$ 2,937,387	$ 3,224,702	$ 3,219,074	$ 3,244,387
Sewer Sales	1,927,463	1,934,052	2,084,218	2,084,213
Other Revenue	100,913	95,822	69,059	1,472,472
Total Revenues	4,965,763	5,254,576	5,372,351	6,801,072
Expenses				
Operating Expenses	3,474,035	4,594,577	4,769,853	5,571,325
Depreciation	347,535	355,000	355,000	355,000
Total Operating Expenses	3,821,570	4,949,577	5,124,853	5,926,325
Operating Revenues over Operating Expenditures including Depreciation	1,144,193	304,999	247,498	874,747
Capital Expenses	(604,877)	(1,195,500)	(877,464)	(1,893,000)
Total Revenues over Total Expenditures excluding Depreciation	$ 886,850	$ (535,501)	$ (274,966)	$ (663,253)

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 2022 Budget also includes $188,894 for a permeable paver maintenance system for Village permeable paver alleys and parking lots. Additional expense highlights include:

- $250,000 for a new lead water service line replacement program;
- $180,000 in consulting for engineering services for the Stormwater Master Plan;
- $110,000 for the replacement of pump #1 at the pumping station;
- $1,320,000 for Advanced Metering Infrastructure (AMI) implementation and project management.

Police and Firefighter's Pension Funds

FY 2022 employer contributions to the pension funds are based on what is expected to be levied with the Village's 2021 property tax levy during the fiscal year. As previously discussed, the amount of employer contributions is based on the actuarial required contributions calculated by independent actuaries using the Pension Funding Policies.

Capital Improvement Plan

For the FY 2022 budget, the Village has presented a comprehensive five-year capital improvement plan (CIP) that identifies the Village's capital needs over six categories:

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

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

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

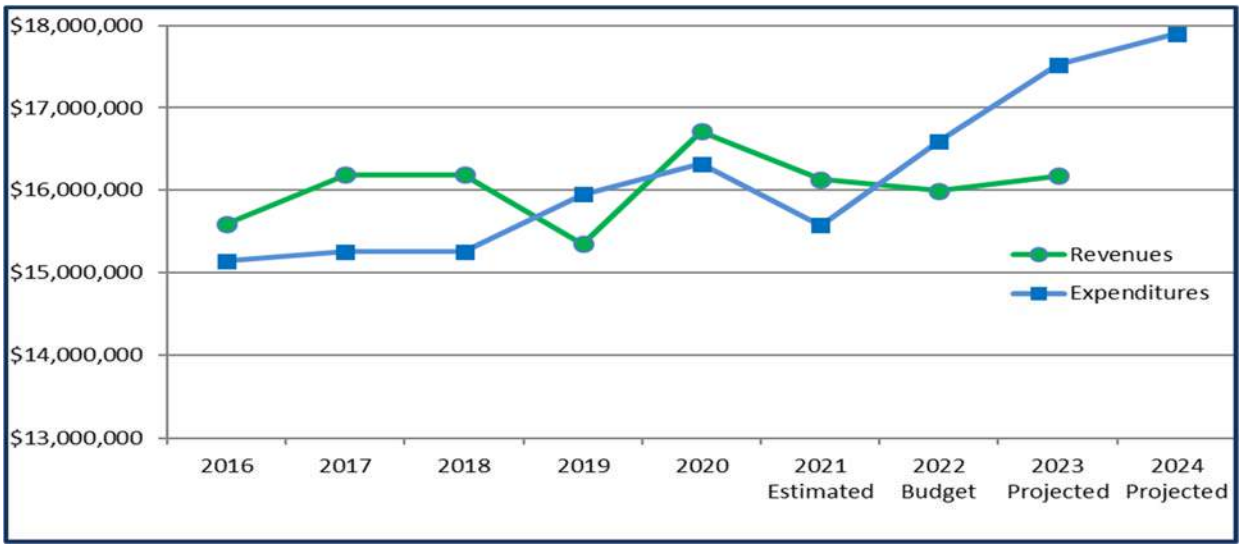
The CIP was previously reviewed and endorsed by the Village Board in January 2021. The CIP includes several yearly routine items such as police, fire and public works vehicles and equipment, sewer improvements and street maintenance. The FY 2022 budget also includes the following major capital items:

- ✓ Village Hall energy efficient lighting improvements - $9,200
- ✓ Roof replacement over the WSCDC area - $48,000
- ✓ Replacement of front door controls - $11,000
- ✓ Interior door ADA access improvements - $18,000
- ✓ Improvements to the Public Works Garage and salt storage shed - $50,100
- ✓ Pumping Station stucco repairs – $20,000
- ✓ Replacement of vehicles including:
    - Three new police squad cars - $138,660
    - One fire administrative vehicle and utility pick-up truck - $83,500
    - Public Works pick-up truck and large dump truck - $215,000
- ✓ Fuel system replacement - $180,000
- ✓ Permeable paver maintenance system - $188,894
- ✓ Bike plan implementation - $46,000
- ✓ Street camera implementation - $94,000
- ✓ Street Improvement Program -$650,000
- ✓ Street resurfacing on Hawthorne from Thatcher to Forest, Gale from Hawthorne to Washington, Keystone from Hawthorne to Madison and from Division to Thomas, Linden from Thatcher to Forest, Forest from Hawthorne to Cul de Sac and from Division to Thomas, Park from Division to Thomas and Thomas from Forest to Lathrop
- ✓ Alley Improvements - $1,850,000
    - Acceleration of work on eighteen remaining alley locations south of Chicago Avenue

Long Term Financial Planning and Future Years

A Comprehensive Long-Term Financial Planning exhibit is included in this document. The exhibit includes information on 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 $1,342,136 in FY 2023, while FY 2024 projects a deficit of $1,448,521. 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.

General Fund
Revenues and Expenditures



FY 2016-2020 Actual

Fiscal Year 2021 estimated expenditures include $120,000 of one-time expenditures including the purchase salt brine application equipment and a grapple bucket for $45,000. Funding is from General Fund reserves. In Fiscal Year 2022, $614,819 in nonrecurring expenditures are included that are intended to be funded with General Fund reserves or other reserves. Included in this amount is $80,000 for consulting services, $229,000 for the annual contribution to IRMA for liability insurance, and other miscellaneous one-time expenditures.

Conclusion

As this budget is being submitted to the Village Board of Trustees for consideration, the mass availability of COVID-19 vaccines is improving and we are preparing for final stages of the phased reopening of all sectors of the economy. The Village will continue to prepare for and respond to the long and short term impacts of the COVID-19 pandemic.

The Village will also continue to develop and implement strategies to operate with balanced budgets and maintain strong financial performance and healthy fund reserves, despite continued pressure on the General Fund. The Village has doubled its public safety pension contributions over the last several years, requiring a larger portion of property tax revenues be dedicated to meet these funding obligations. This

has been accomplished without a new revenue source, requiring continually creative solutions to present a balanced General Fund budget. The Village is again recommending the strategic use of its reserves for one-time projects and initiatives. This organization remains on a path of growing its assets, albeit slowly, against a backdrop of revenues that have remained fairly flat in most cases.

Moving forward toward future budget years, the Village must remain diligent and creative in its solutions while being mindful that additional revenue growth may be needed to maintain today's service levels and a structurally balanced budget. To that end, Staff will be working to identify potential revenue enhancements, including increases to certain fines and fees, that will be presented to the Village Board of Trustees for consideration.

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

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

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

Respectfully submitted,

Lisa Scheiner

Lisa Scheiner
Acting Village Administrator

Introduction

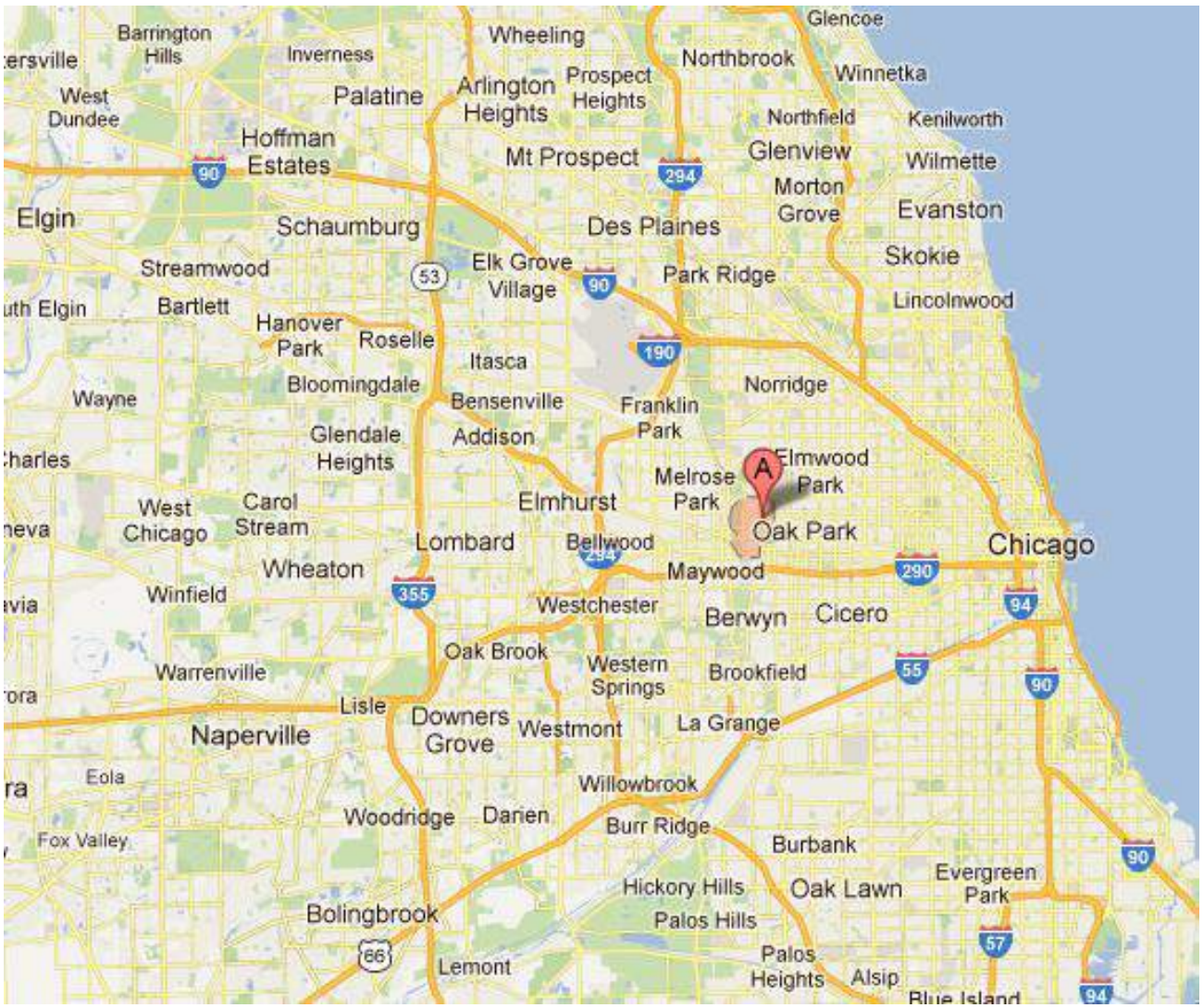
This section contains the Village Board's strategic goals which set the vision for the Budget document as well as a description of the Village, the budget process, fund structure, and detailed financial policies.

Location of River Forest

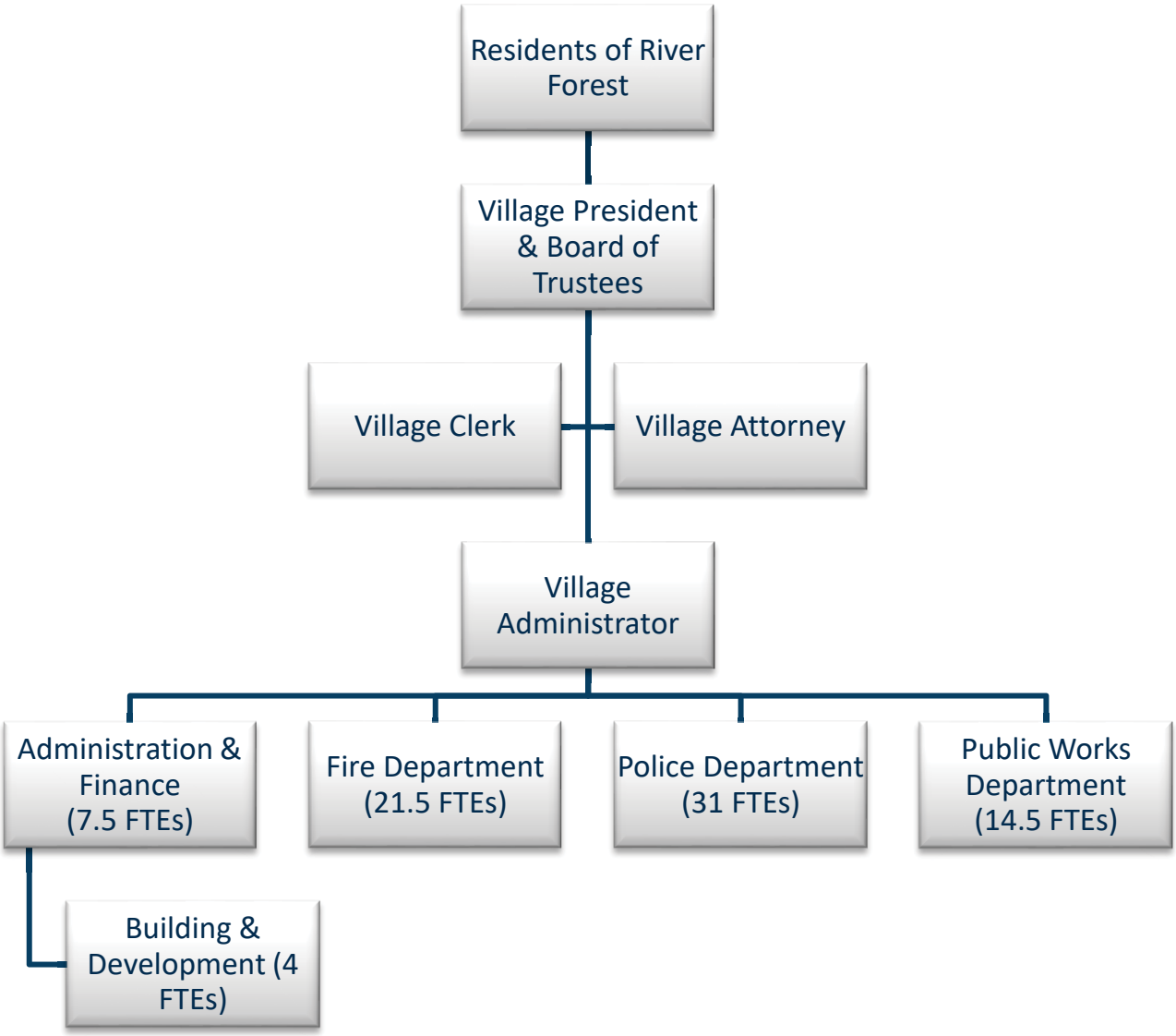
River Forest is located in Cook County, Illinois, approximately 10 miles west of downtown Chicago.

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

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



Village of River Forest Organizational Chart



Village Board Goals

Long Term Strategic Goals and Guiding Principles:

Every four years 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 and welcoming community for its residents, business owners and institutional partners.
2. Enhancing our property values through strengthening our quality of life.
3. Implement strategies to stabilize property taxes.

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

Public Safety

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

Economic Development and Ensuring a Thriving Business Community

- Work to ensure that the Village's zoning regulations align with the Village's efforts to encourage reinvestment in the community.
- Utilize the expertise of the Economic Development Commission to identify strategies for reinvestment in key corridors and properties and in the TIF Districts.
- Retain existing and attract new businesses to River Forest to ensure a vibrant business community, working to address their needs in the wake of the COVID-19 pandemic.

Communication, Collaboration and Transparency

- Continue to promote a culture that prioritizes and integrates communication across all Village operations.
- Continue to enhance the Village's efforts to communicate with residents using strategies such as:
    - Utilizing information from the Village's e-news and social media platforms to guide the Village in selecting communications strategies that provide maximum impact and readership;
    - Promoting the use of the Village's website to access online services;

    - Continually examining, updating, and expanding the content of the Village's website in response to community needs; and
    - Continually leveraging technology to increase public participation and public education.
- Continue to review and implement smart city applications to enhance customer service and Village operations.
- Continue collaborative efforts to plan for the possible expansion and/or improvement of the River Forest Civic Center Authority Building.

<u>Enhancing Property Values Through Strengthening our Quality of Life</u>

- Support the mission, goals and responsibilities of the Diversity, Equity and Inclusion Advisory Group, the Truth, Racial Healing and Transformation partnership with Dominican University, and the Twin Village Covenant with Maywood.
- Continue implementation of the prioritized recommendations of the new Comprehensive Plan.
- Continue implementation of the recommendations of the Affordable Housing Plan.
- Utilize the expertise of the Village's Age Friendly Committee and partnerships with other taxing bodies and institutional partners to identify, explore, and implement strategies that will ensure River Forest remains at the forefront of providing a high quality of life for aging residents.
- Complete implementation of the Automated Water Meter Reader System in order to improve customer service, water meter reading efficiency, leak identification, and water bill accuracy.
- Continue efforts to address stormwater issues throughout the community by:
    - Initiating an accelerated alley replacement program, reconstructing 18 alleys with permeable pavers over a two-year period; and
    - Completing a 20-year Stormwater Master Plan and utilize the report to guide and prioritize future capital projects that will address stormwater issues throughout the community.
- Support the Sustainability Commission's implementation of the River Forest Climate Action Plan and Strategic Plan
- Maintain a pedestrian and bicyclist-friendly environment throughout the community by completing implementation of the Bicycle Plan

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.

Statistics

Socio-Economic Data (Updated 2019 Census Information)

Population Total	**11,172**
Persons under 5	659
Persons 5 to 18	2,201
Persons 18 to 65	6,447
Persons over 65	1,865

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

Median Age	41.3
Per Capita Income	$62,034
Median Home Value	$568,900
Median Family Income	$158,000
Unemployment Rate (IDES December 2020)	7.8%

Building Permits

Fiscal Year	Number Issued	Value of Permits
2011	210	23,127,993
2012	208	14,175,620
2013	190	10,200,076
2014	158	13,607,856
2015	219	14,634,612
2016	203	15,792,768
2017	210	29,807,464
2018	171	19,996,973
2019	175	13,297,123
2020	178	45,590,244

Water and Sewer

Population Serviced	11,172
100 Cubic Feet of Water Pumped FY 2020	587,495
100 Cubic Feet of Water Billed FY 2020	433,381
Average Daily Pumpage (mgd)	1.26
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	3,162
Number of Fire Hydrants	440

Water, Sewer and Refuse Rates

Water	$ 6.77	Per 100 cubic feet
Sewer	$ 4.39	Per 100 cubic feet of water used
Refuse- Base Service	$59.40	Bi-Monthly
Refuse- Special Service	$88.08	Bi-Monthly

*The minimum bi-monthly water and sewer bill is $39.06 for up to 350 cubic feet of water used.

Village Taxes

Tax	Rate	Applied to
Municipal Sales Tax	1.0%	Retail sales including groceries and drugs
Non Home Rule Sales Tax	1.0%	Retail sales excluding groceries and drugs
Places for Eating Tax	1.0%	Sales at places for eating
Real Estate Transfer Tax	$1.00	Each $1,000 in residential real estate sales
Simplified Telecommunications Tax	6.0%	Telephone bills
Natural Gas Use Tax	5.0%	Natural gas bills
Electric Use Tax	$0.34- $0.61	Per therm of electricity used
Local Motor Fuel Tax	$.03	Per gallon

Housing Types (CMAP)

Single Family Homes	3,011
2 Units	178
3 or 4 units	54
5 or more units	1,019

Land Use Percentages (CMAP)

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

Budget Process

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

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

Budget Calendar

Five-Year Capital Improvement Plan

October - December, 2020: Preparation of the Five-Year Capital Improvement Plan (CIP) begins in October when departments evaluate the condition of buildings, infrastructure, vehicles and equipment, identify projects and establish priorities. Outlays greater than $10,000 are reflected in the CIP and are considered during the annual budget process. The CIP was presented to the Village Board on January 27, 2021.

Budget Kickoff

December 18, 2020: 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 25, 2021: The departments' Budget Request packets are submitted to the budget team (Village Administrator, Assistant Village Administrator and the Finance Director). The packet includes their activity counts, goals and accomplishments, performance measures, budget summary, budget detail, current fiscal year projections, personnel change requests and revenue projections.

Meetings with Budget Team

February 9-11, 2021: Each department meets with the budget team to discuss their Budget Request Submittal. Prior to the meetings, three-year revenue and expenditure projections are prepared for the General and Water and Sewer Funds based on their budget requests and projections. Requested budgets are adjusted based on discussions during these meetings to arrive at the recommended budget amounts.

Budget Presentation & Public Hearing

April 12, 2021: 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 26, 2021: 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
- Capital Improvement Fund
- Madison Street TIF Fund

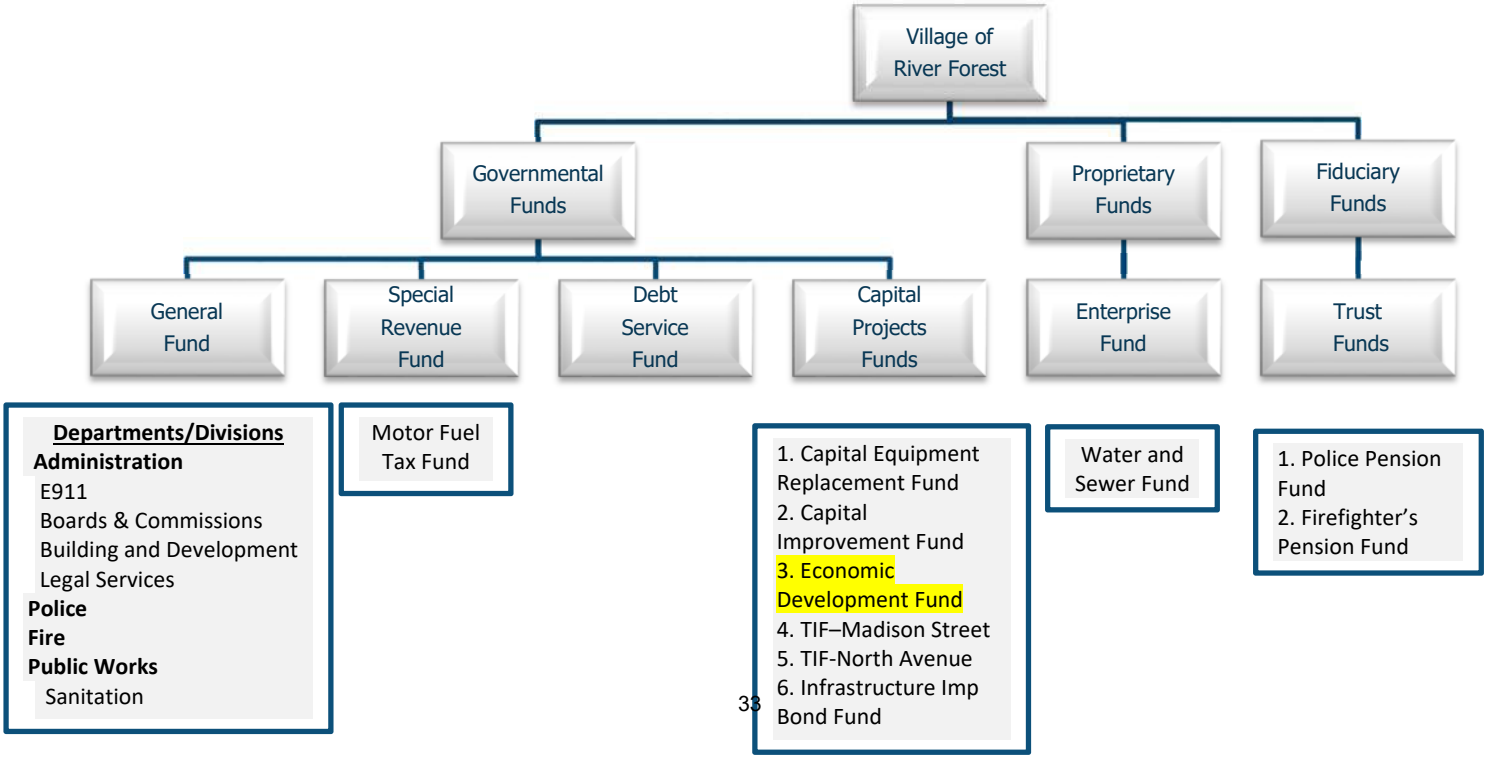
Proprietary Fund

- Water and Sewer Fund

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

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

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



Fund Structure and Description of Funds

GOVERNMENTAL FUNDS

The Village maintains the following governmental funds:

General Fund

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

Special Revenue Fund

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

Debt Service Fund

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

Capital Projects Funds

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds. The **Capital Equipment Replacement Fund (13)** is used to accumulate financial resources for the replacement of vehicles and equipment. The **Capital Improvement Fund (14)** is used to account for improvements to Village streets, commuter parking lots and alleys that are financed by Automated Traffic Enforcement System Revenue, grants and parking fees. The **Economic Development Fund (16)** was 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. This fund was closed in FY 2021. The **TIF – Madison Street (31) and TIF – North Avenue (32) Funds** were both created in FY 2015 and are used to account for expenditures associated with Tax Increment Financing Districts on Madison Street and North Avenue. In FY 2017 the Madison Street TIF District was formally established. In August of 2018 the North Avenue TIF District was formally established. **The Infrastructure Improvement Bond Fund (35)** was established in FY 2018. This fund is used to account for the proceeds of the General Obligation Limited Tax Bonds, Series 2020. The funds will be used for street improvements.

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.

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

Basis of Budgeting

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

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

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

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

RIVER FOREST PUBLIC LIBRARY

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

Long-Term Financial Policies

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

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

Financial Planning Policies

1. The fiscal year of the Village will begin on May 1 of each year and end on April 30th of the following year. All accounting and budgeting functions of the Village will occur in conjunction with this fiscal time period.

2. The Budget Officer shall present a balanced budget to the Village Board annually. A balanced budget means that current operating expenditures, excluding major capital expenditures, are funded with current recurring revenues. The use of reserves to cover current operating expenditures should be avoided.

3. The Village will avoid budgetary procedures that balance current expenditures at the expense of meeting future year's expenses, such as postponing expenditures, accruing future year's revenues, or rolling over short term debt.

4. The budget will provide for adequate maintenance of capital plant and equipment and for their orderly replacement.

5. The Budget will provide for adequate funding of all retirement systems, with a uniform reduction of unfunded liabilities, in accordance with either state requirements or an independent actuarial study.

6. Within 30 days of the approval of the annual budget, the Budget Officer shall prepare a budget document that includes the legally adopted budget and other supplementary information. The document shall contain a transmittal letter describing the previous budget period's accomplishments and the Village's organization-wide goals, an estimate of revenues and budgeted expenditures by account, departmental goals and capital improvements.

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

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.

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

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.

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

	2021 Budget	2022 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	$125	$125	No Change
Landscaper and Snow Removal Contractor	$187.50	$187.50	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

	2021 Budget	2022 Budget	Change
Service Charges:			
Solid Waste Bi-Monthly Collection-Base Service	$59.40	$60.58	+$1.18
Solid Waste Bi-Monthly Collection- Unlimited	$88.08	$89.84	+$1.76
Composting	$20.36	$20.87	+$.51
Solid Waste Tags	$3.15	$3.20	+$0.05
Ambulance Transport Fee- Resident	BLS $900/ALS I $1,150/ ALS II $1,350 + $20/mile	BLS $900/ALS I $1,150/ ALS II $1,350 + $20/mile	No Change
Ambulance Transport Fee- Non-Resident	BLS $1,150/ALS I $1,350/ ALS II $1,550 + $22/mile	BLS $1,150/ALS I $1,350/ ALS II $1,550 + $22/mile	No Change
EMS Response- Additional manpower	$100	$100	No Change
ALS Refusal (when 1 ALS procedure performed)	$300	$300	No Change
EMS Citizens Assist (more than 3 in 3 months)	$300	$300	No Change
Extrication	$500	$500	No Change
CPR Class fee	$40	$40	No Change
Daily Parking Fee	$5.00	$5.00	No Change
Permits:			
Commuter Parking (Monthly)	$55	$55	No Change
Building Permit- Single-Family	2% of Project Cost or $100 minimum	2% of Project Cost or $100 minimum	No Change
Building Permit- All Other	2.35% of Project Cost or $100 minimum	2.35% of Project Cost or $100 minimum	No Change
Permit Extension (3 months)	1/3 initial cost	1/3 initial cost	No Change
Exterior Remodel	$100	$100	No Change
Roofing, Siding, Gutters	$100	$100	No Change
Fence or Brick Pavers	$100	$100	No Change
Windows	$100	$100	No Change
Generator	$115	$115	No Change
Driveway	$100	$100	No Change
HVAC	$100	$100	No Change
In-Ground Swimming Pool	1.5% of Project Cost or $150 minimum	1.5% of Project Cost or $150 minimum	No Change
Above-Ground Swimming Pool	$25	$25	No Change
Demolition- Primary Structure	$1,500	$1,500	No Change
Demolition- Accessory Structure	$1 per sq. ft. or $200	$1 per sq. ft. or $200	No Change
Electrical	$100 Base Fee + $9 per Circuit and $1.75 per Opening	$100 Base Fee + $9 per Circuit and $1.75 per Opening	No Change
Electrical Service Upgrade	Up to 200 Amps: $75 201 to 399 Amps: $100 400 to 799 Amps: $150 800 + Amps: $200	Up to 200 Amps: $75 201 to 399 Amps: $100 400 to 799 Amps: $150 800 + Amps: $200	No Change

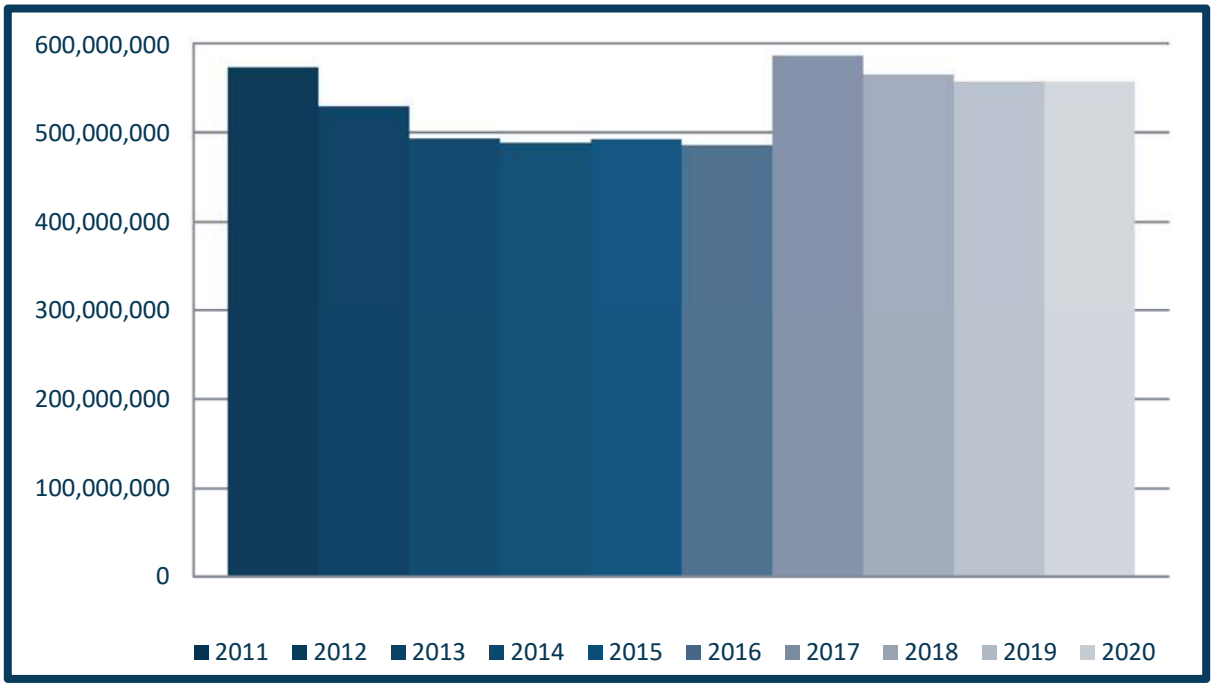
Fee Schedule

	2021 Budget	2022 Budget	Change
Permits Con't:			
Parkway Opening	$100	$100	No Change
Lawn Sprinkling System	$100	$100	No Change
Drain Tile	$115	$115	No Change
Sign	$100	$100	No Change
Temporary Sign/Banner	$50	$50	No Change
Electric Sign	$100 + $0.05 per sq. ft.	$100 + $0.05 per sq. ft.	No Change
Film Production	$100 plus $250/day	$100 plus $250/day	No Change
Newsstand	$50 manned / $10 coin	$50 manned / $10 coin	No Change
Beekeeping Permit	$25	$25	No Change
Grading	$50 + pass through costs	$50 + pass through costs	No Change
Zoning & Administrative Building Fees:			
ZBA Variation Request	$750	$750	No Change
Certificate of Occupancy	$50	$50	No Change
Temporary Certificate of Occupancy	$50	$50	No Change
Removal of Stop Work Order	$200	$200	No Change
Placard Removal: Unfit for Occupancy	$500	$500	No Change
Work without Permit	2 x Permit Cost	2 x Permit Cost	No Change
Re-inspection Fee	$75	$75	No Change
Other:			
Impounded Dogs	$30 + Cost	$30 + Cost	No Change
Water & Sewer Fees:			
Water Rate	$6.77/100 cubic feet	$6.82/100 cubic feet	+$0.05
Sewer Rate	$4.39/100 cubic feet	$4.39/100 cubic feet	No Change
Water & Sewer Connection Fees:			
Single Family- Up to 1 inch service	$500 water / $500 sewer	$500 water / $500 sewer	No Change
Single Family- Greater than 1 inch service	$750 water / $750 sewer	$750 water / $750 sewer	No Change
Multi Family- Per Living Unit	$500 water / $500 sewer	$500 water / $500 sewer	No Change
All Other	$1,000 water / $1,000 sewer	$1,000 water / $1,000 sewer	No Change
Replace Service Line w/ Same Size	$50 water / $50 sewer	$50 water / $50 sewer	No Change
Replace Service Line w/ Increase in Size	$300 water / $300 sewer	$300 water / $300 sewer	No Change

Property Tax Exhibit

Tax levy Year	2017 Extended	2018 Extended	2019 Extended	2020 Estimated
General Fund	$ 3,892,461	$ 3,705,781	$ 3,758,979	$ 3,252,216
Police Pension	$ 1,434,683	$ 1,536,215	$ 1,566,179	$ 1,830,611
Fire Pension	$ 1,170,740	$ 1,386,554	$ 1,467,600	$ 1,691,856
Total Corporate Levy	**$ 6,497,884**	**$ 6,628,550**	**$ 6,792,758**	**$ 6,774,683**
Bond and Interest Levy	$ 266,263	$ 272,434	$ 277,772	$ 284,160
River Forest Library Levy	$ 1,254,688	$ 1,282,533	$ 1,313,495	$ 1,356,903
Total Levy	$ 8,018,835	$ 8,183,517	$ 8,384,025	$ 8,415,746

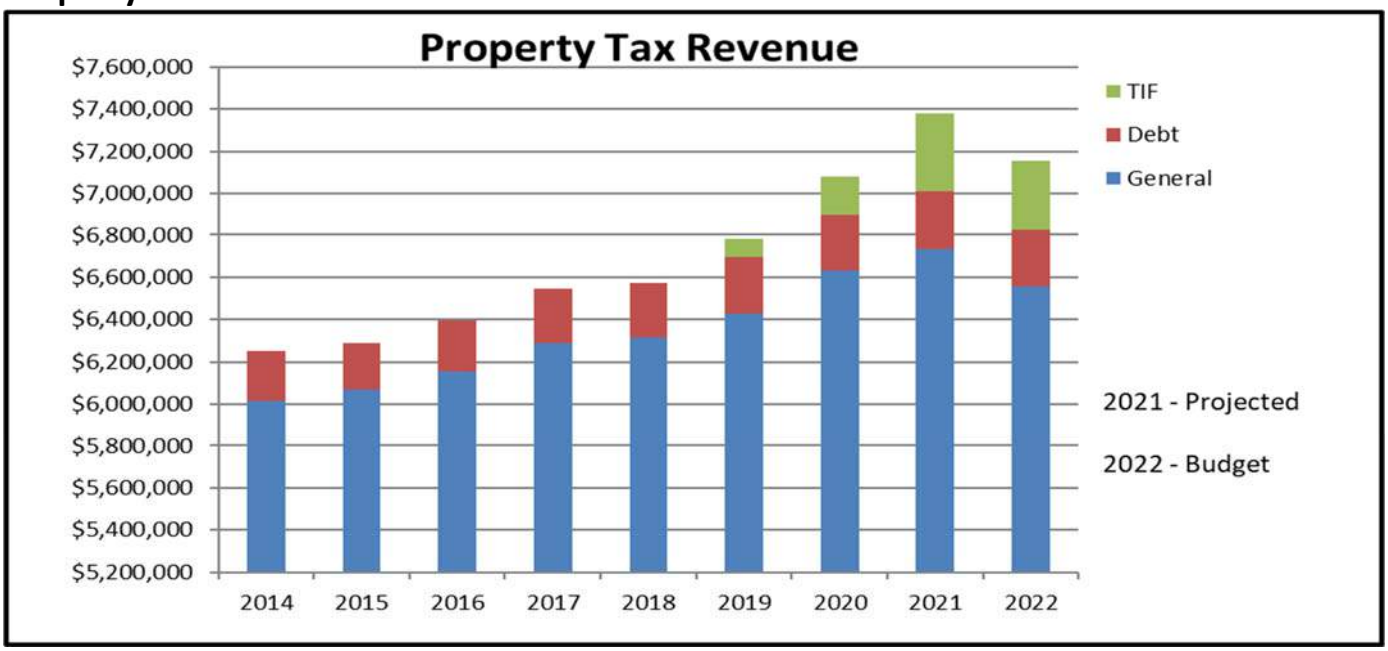
Equalized Assessed Valuations



2011-2019: Actual 2020: Estimated

The Village's 2020 Equalized Assessed Value (EAV) is expected to stay flat due to no increase for new property. The Village's property was reassessed in 2020 but those assessments may be adjusted due to the COVID 19 pandemic. It is expected that there will be an overall EAV increase with offsetting property values increases. Property is reassessed every three years and the last reassessment was in 2017. The declines in 2015 and 2016 were primarily due to assessment appeals. Beginning in 2011 the Equalized Assessed Value decreased due to declining property values resulting from the real estate recession that began in 2008. The equalized assessed value increased in Tax Levy Year 2010 because the Village's Tax Increment Financing District was closed and was considered new property.

Property Tax



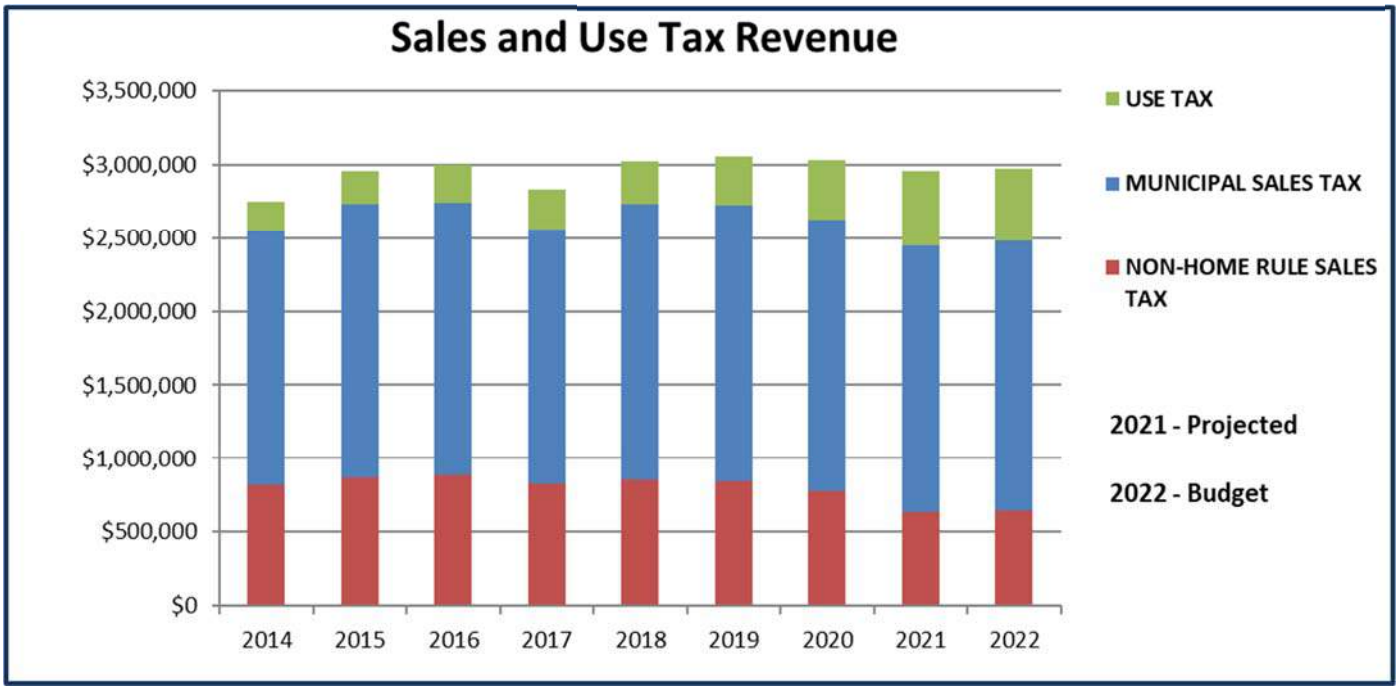
YEAR	GENERAL	DEBT	TIF
2014 Actual	$6,017,575	$234,713	-
2015 Actual	$6,067,286	$221,687	-
2016 Actual	$6,155,884	$240,702	-
2017 Actual	$6,287,691	$259,674	-
2018 Actual	$6,317,256	$257,355	-
2019 Actual	$6,425,943	$268,180	$87,293
2020 Actual	$6,633,027	$264,333	$182,566
2021 Projected	$6,735,022	$274,416	$373,080
2022 Budget	$6,556,697	$268,931	$332,092

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 Madison Street TIF was established 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 2022, General Fund property tax revenues are expected to decrease over the projected FY 2021 revenue collections due to the forgoing of the expected annual increase to the levy based on the annual CPI of 2.3% increase in the December 2018 to December 2019 CPI. The Debt Service Levy includes principal and interest payments on the 2020 General Obligation (GO) Limited Tax Bonds issued during FY 2020. The 2021 Property Tax Levy will be included in FY 2023 revenues and will reflect the December 2019 to December 2020 increase in the CPI which is 1.4%. Future levies will also be based on the annual increase in the CPI per PTELL.

Sales and Use Tax

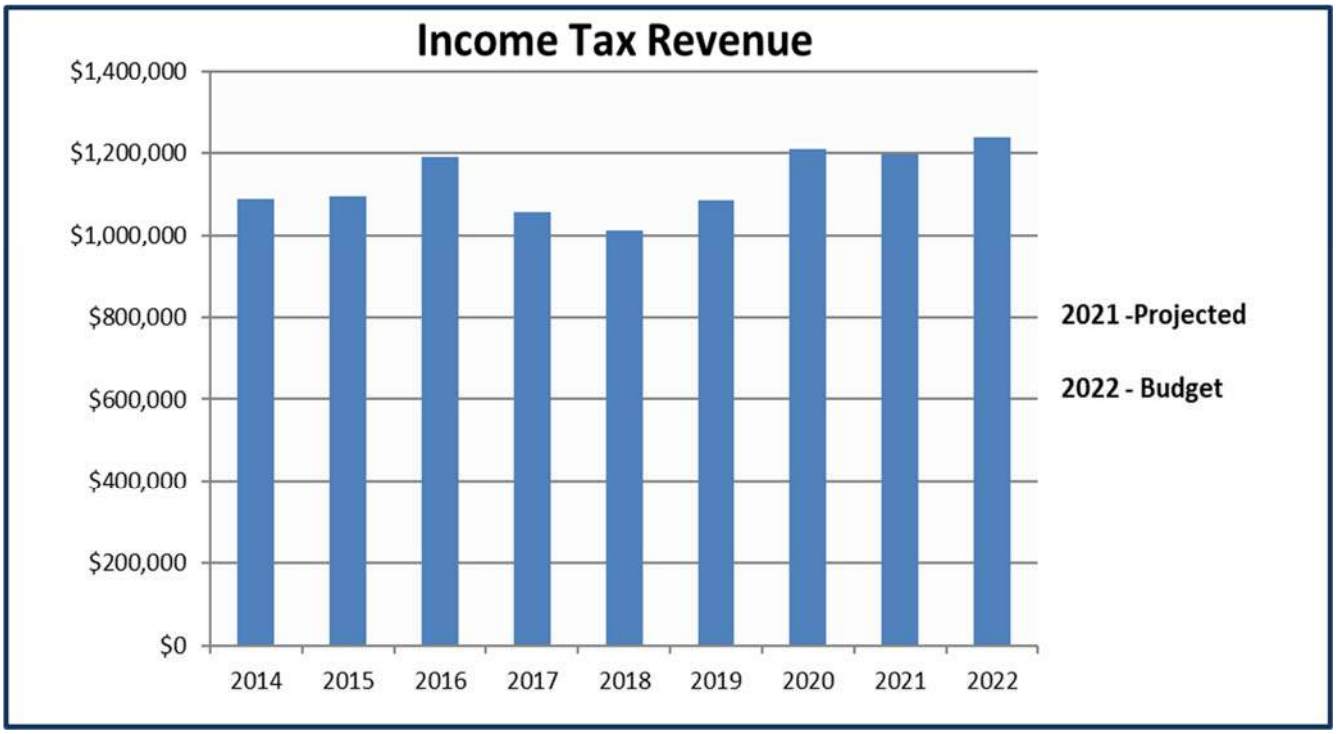


YEAR	NON-HOME RULE SALES TAX	MUNICIPAL SALES TAX	USE TAX
2014 Actual	$819,156	$1,731,032	$196,829
2015 Actual	$871,224	$1,855,258	$228,725
2016 Actual	$885,574	$1,852,443	$260,894
2017 Actual	$824,652	$1,727,402	$276,462
2018 Actual	$855,825	$1,873,183	$294,862
2019 Actual	$846,725	$1,871,397	$339,663
2020 Actual	$780,935	$1,844,478	$406,340
2021 Projected	$636,971	$1,807,544	$507,537
2022 Budget	$643,341	$1,832,850	$497,154

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. 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 and non-home rule sales tax revenues for FY 2022 are expected to be slightly higher than last year but continue to lag due to the effects of the Coronavirus Pandemic. In FY 2021, use tax revenues continued to perform well due to the tax on remote retailers. The Village will continue to explore economic development opportunities to increase this revenue source.

State Income Tax



YEAR	INCOME TAX
2014 Actual	$1,088,668
2015 Actual	$1,094,125
2016 Actual	$1,190,627
2017 Actual	$1,056,031
2018 Actual	$1,013,098
2019 Actual	$1,084,678
2020 Actual	$1,210,870
2021 Projected	$1,198,197
2022 Budget	$1,238,975

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%	I 6%/C 6.86%
2015-2016	3.75%	5.25%	I 8%/C 9.14%
2017-2021	4.95%	7.00%	I 6.06%/C 6.85%

The local allocation has changed to generate an equivalent amount of local government revenue regardless of the income tax rate. Net collections are the total collections less deposits into the refund fund. In FY 2021 the State budget removed the reduced holdback of income tax.

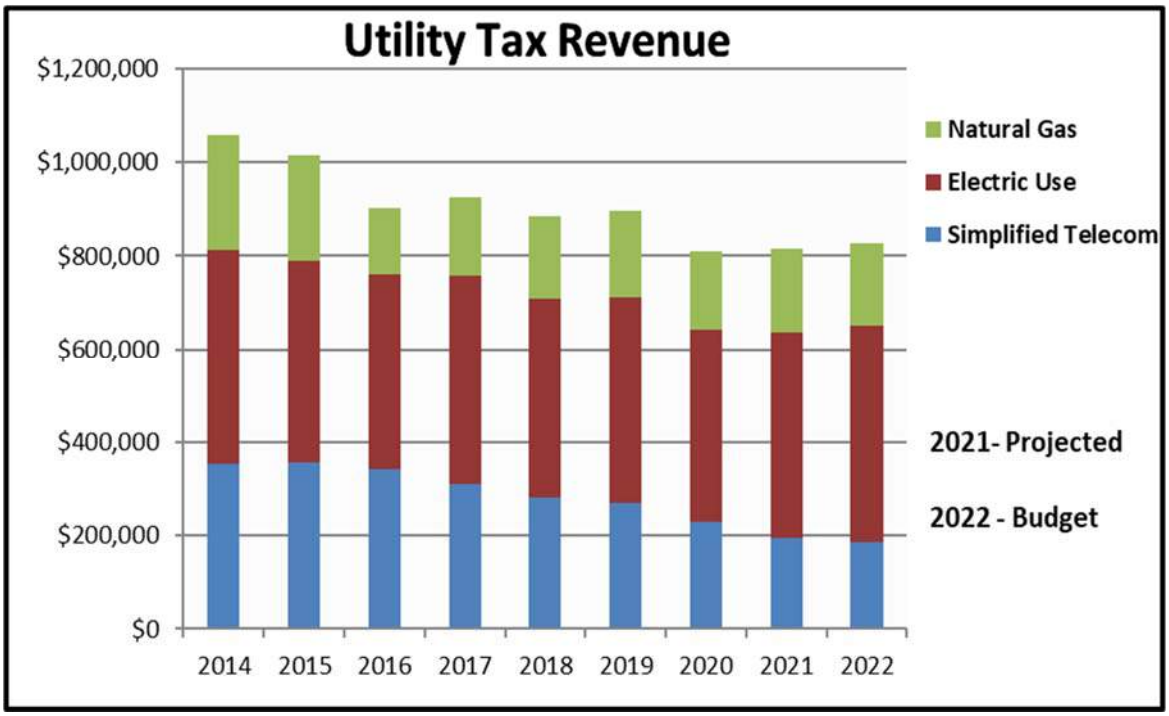
The FY 2020 actual amount is higher than originally projected despite the major job losses caused by the pandemic. It was expected that revenues would decline but because the pandemic did not affect those in high paying professional jobs, continued unemployment benefits and relief package offers this revenue has not suffered much. The FY 2021 projected actuals are up due to the 5% reduction imposed by the state being eliminated and the state lowering income-tax refund rates . The FY 2022 budgeted amount anticipates an increase assuming 100% of the local allocation is distributed based on the most current Illinois Municipal League(IML) projections. This may change due to the Governor's proposed State Fiscal Year 2022 budget that looks to reduce the local allocation. The IML has already responded to this opposing this reduction. In future years this revenue may fluctuate based on legislation.

Real Estate Transfer Tax

YEAR	REAL ESTATE TRANSFER TAX
2014 Actual	$127,103
2015 Actual	$99,996
2016 Actual	$110,084
2017 Actual	$131,836
2018 Actual	$127,827
2019 Actual	$121,728
2020 Actual	$126,594
2021 Projected	$138,833
2022 Budget	$128,614

The Village's real estate transfer tax is $1.00 per $1,000 in property value on residential property and is paid by the seller of the property. Revenues are affected by the value of real estate and the volume of real estate transactions. Transfer Tax revenue was lower through 2012 due to the downturn in the housing market and a decrease in home values. Revenues picked up beginning in Fiscal Year 2013 as the Village experienced a higher volume of home sales. In Fiscal Year 2021 revenues were high due to the volume of home sales due to low interest rates. In Fiscal Year 2022 the budgeted amount assumes a slight decline in activity. A general increase would be expected in this revenue source as home values rise.

Utility Taxes

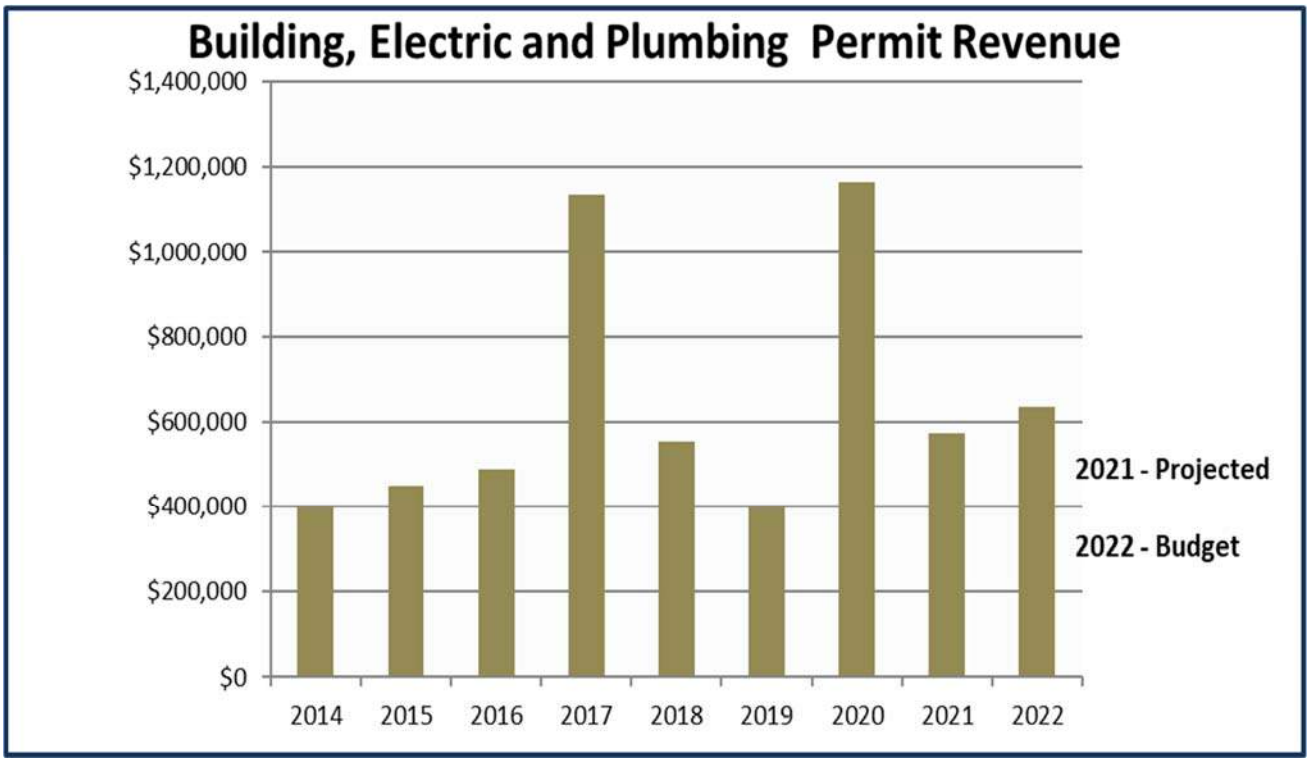


YEAR	ELECTRIC USE	NATURAL GAS	TELECOM
2014 Actual	$458,072	$245,036	$354,715
2015 Actual	$432,000	$225,968	$357,535
2016 Actual	$419,329	$139,689	$342,467
2017 Actual	$447,592	$166,930	$309,679
2018 Actual	$426,868	$176,902	$281,834
2019 Actual	$441,078	$186,938	$269,441
2020 Actual	$413,046	$167,825	$229,384
2021 Projected	$441,885	$180,000	$194,726
2022 Budget	$466,494	$176,496	$184,990

Utility taxes include the natural gas tax, electric use tax and Simplified Telecommunications Tax. The Natural Gas Utility Tax rate is 5% of the amount billed. Revenues are affected by weather, gas prices, and vacancies. Natural gas and electric use tax revenues have been inconsistent because they are affected by weather and consumption. Revenues were down in Fiscal Years 2016, 2018 and 2020. Projected revenues for electric use tax in FY 2021 are higher due to weather conditions. Higher natural gas revenue was realized in Fiscal Year 2019 because of extremely cold temperatures during the winter. The Electric Utility Tax varies based on the amount of kilowatt hours (kwh) used and is also dependent on weather conditions throughout the year. The budget for Fiscal Year 2022 also includes a monthly payment for the green electric aggregation program that supports renewable energy projects. 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 2022 budgeted amounts. Future electric and gas revenues will be impacted by weather and consumption.

The Village's tax rate for the Simplified Telecommunications Tax is 6%. The tax is collected by the State of Illinois and remitted to the Village monthly. The Simplified Telecommunications Tax performed reliably until Fiscal Year 2011 during which a decline began likely due to bundling of services and a reduction in land lines. FY 2014 also included a reduction in revenue due to the settlement of a class action lawsuit. This revenue continues to show decreasing collections in FY 2021. We are expecting further reductions in the revenue in FY 2022 and in future years.

Building, Electric and Plumbing Permits

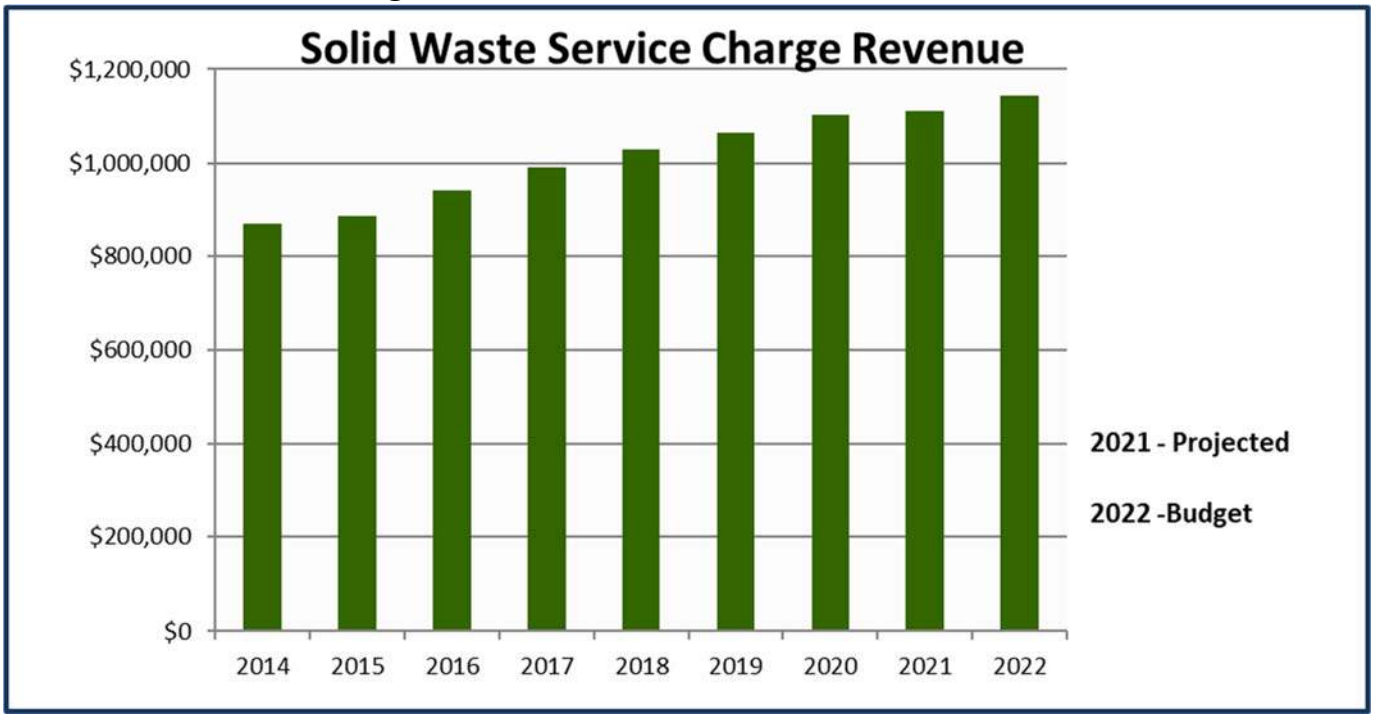


YEAR	PERMITS
2014 Actual	$405,421
2015 Actual	$449,794
2016 Actual	$487,323
2017 Actual	$1,133,995
2018 Actual	$553,275
2019 Actual	$396,820
2020 Actual	$1,163,648
2021 Projected	$573,369
2022 Budget	$634,835

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. Permit activity has continued to increase since 2014. Revenues in Fiscal Year 2017 exceeded projections due to larger scale projects such as the Promenade Townhomes, Concordia University Residence Hall, Community Bank of Oak Park River Forest, Fresh Thyme, and an addition at 1530 Jackson (St. Vincent Ferrer Church). Fiscal year 2020 actuals were mainly from the permits issued for construction of the senior care community at Chicago and Harlem (The Sheridan). The Fiscal Year 2022 budget is based on a four-year average and those projects that are expected to begin in the fiscal year. As a result, building activity and reinvestment into the residential and commercial properties in River Forest remains strong.

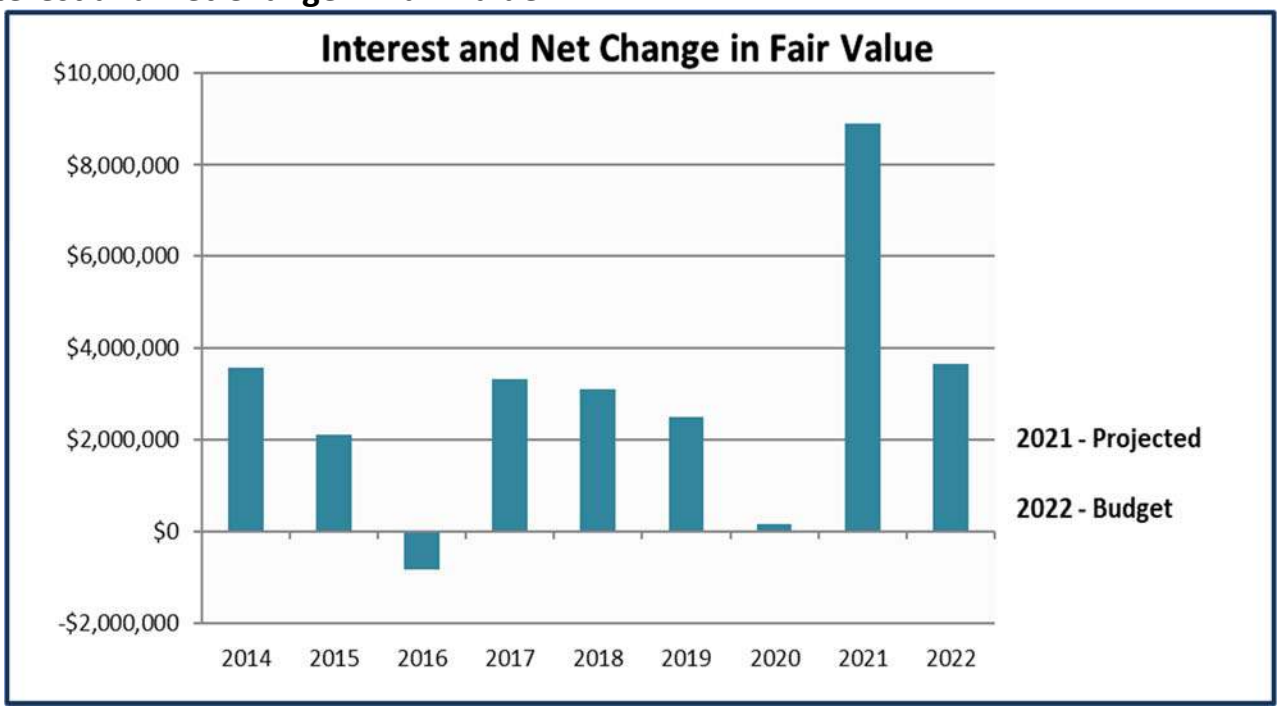
Solid Waste Service Charge Revenue



YEAR	SOLID WASTE SERVICE CHARGE
2014 Actual	$871,389
2015 Actual	$886,057
2016 Actual	$939,936
2017 Actual	$990,304
2018 Actual	$1,029,779
2019 Actual	$1,063,818
2020 Actual	$1,101,687
2021 Projected	$1,110,697
2022 Budget	$1,142,598

Solid waste service charges are billed on a bi-monthly basis and are included with the resident's Water and Sewer bill. Beginning in 2010, 100% of the cost of refuse service is passed on to the customer. The Village's solid waste service is provided by Roy Strom Company and through 2014 on May 1st of each year, the contract was adjusted by the Consumer Price Index (CPI) of the previous 12 months. The contract for the period beginning May 1, 2015 was approved in April of 2015 and included a 4% increase in May of 2015 and 2016, a 3.25% increase in May of 2017, a 2.75% increase in May of 2018, a 2.50% increase in May of 2019, a 2.50% in May of 2020, and in May of 2021 the increase will be 2.00%. Future increases will be based on approved contract rates.

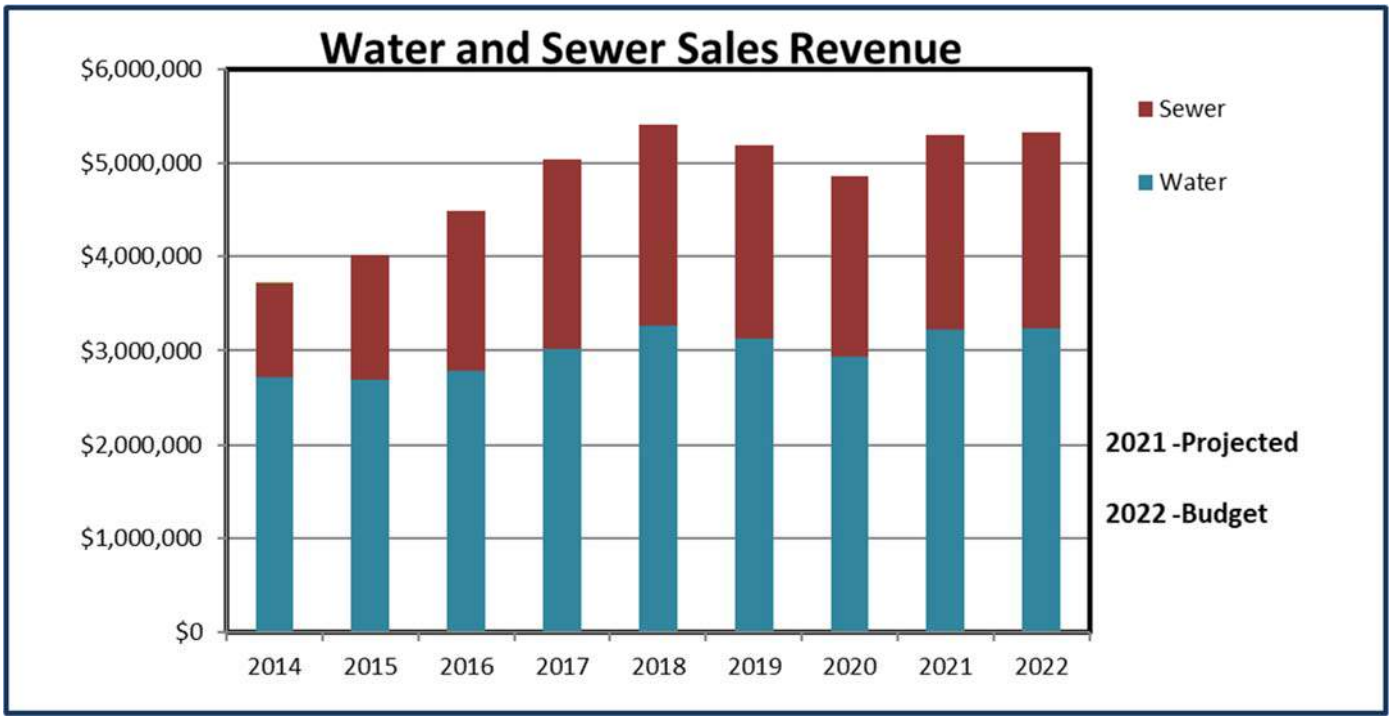
Interest and Net Change in Fair Value



YEAR	INTEREST	NET CHANGE IN FAIR VALUE	TOTAL
2014 Actual	$922,534	$2,660,926	$3,583,460
2015 Actual	$1,239,714	$872,830	$2,112,544
2016 Actual	$941,910	($1,787,338)	($845,428)
2017 Actual	$977,437	$2,335,556	$3,312,993
2018 Actual	$1,068,995	$2,034,548	$3,103,543
2019 Actual	$1,076,394	$1,411,947	$2,488,341
2020 Actual	$1,361,051	($1,198,780)	$162,271
2021 Projected	$1,149,081	$7,750,000	$8,899,081
2022 Budget	$1,077,077	$2,574,396	$3,651,473

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 on Village investments had remained fairly stable and fluctuate based on the amount invested, current interest rates and dividends paid. In FY 2021 interest rates on short term investments plummeted to almost no return on investment. This is due to the Federal Reserve slashing its rates to almost zero during the pandemic. The significant increases in the net change is primarily impacted by the performance of the equities in the investment portfolio. A loss on equities was experienced in the spring of FY 2020 when the pandemic first began and and the economy was shut down. Equity investments have seen a significant gain so far in FY 2021 and the FY 2022 budget expects more stable returns. 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.

Water and Sewer

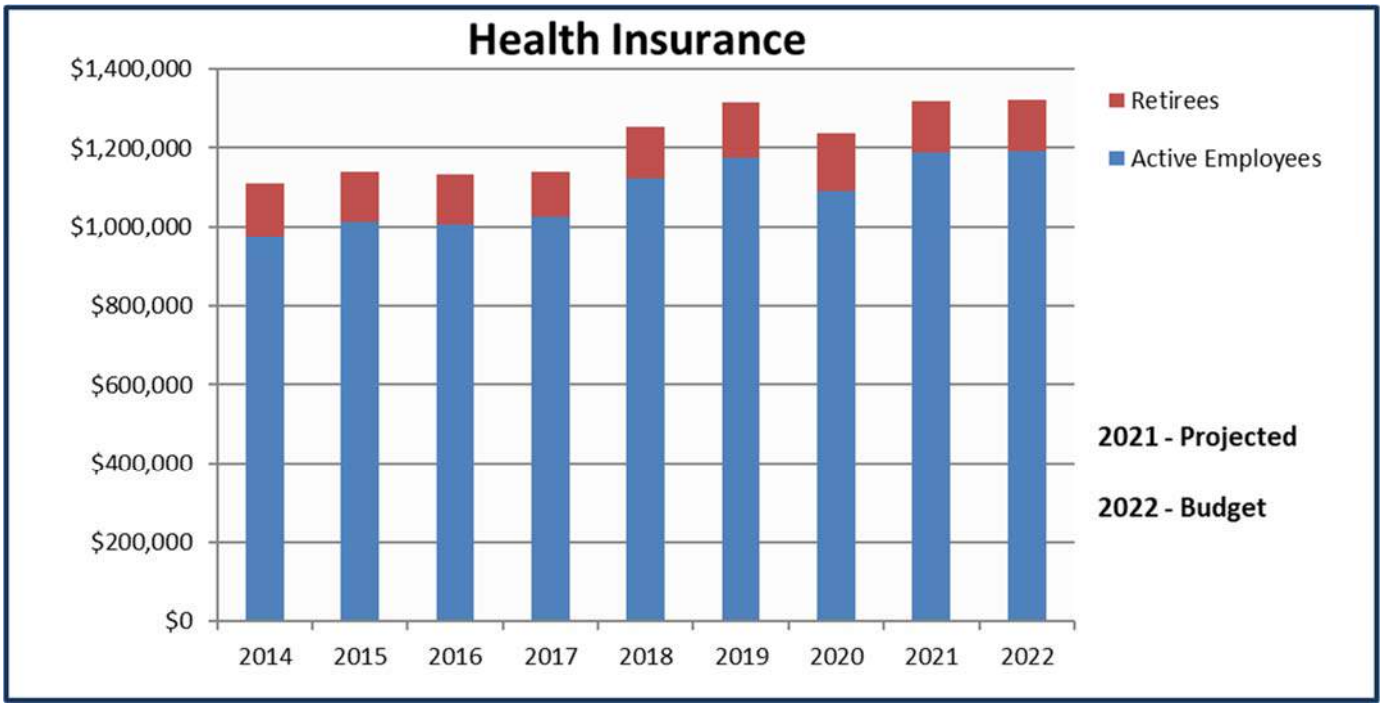


YEAR	WATER	SEWER
2014 Actual	$2,715,223	$1,004,183
2015 Actual	$2,695,101	$1,326.388
2016 Actual	$2,779,077	$1,695,940
2017 Actual	$3,026,568	$2,012,890
2018 Actual	$3,264,414	$2,142,743
2019 Actual	$3,129,411	$2,058,423
2020 Actual	$2,937,387	$1,927,463
2021 Projected	$3,219,074	$2,084,218
2022 Budget	$3,244,387	$2,084,213

Customers, including residents and businesses, are billed bi-monthly for water and sewer services. Water and sewer revenues are based on the volume of water used. Water rates are developed to recover the cost of providing potable water to users. The Village receives its water from Lake Michigan, directly from the City of Chicago. Revenues are affected by water rates and water consumption. Water consumption is greatly affected by summer weather conditions. Warmer, drier summers are associated with higher consumption. Consumption dropped in FY 2016 due to weather conditions and possibly conservation measures. The Village experienced warmer, drier weather during FY 2017 and FY 2018 compared to the prior year resulting in an increase in consumption. Weather conditions and continued conservation measures reduced consumption again in FY 2019 and FY 2020. Higher consumption in FY 2021 is projected due to weather conditions and the impacts of higher residential demand for water during the Coronavirus pandemic. The FY 2022 Budget 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 FY 2022 budget includes funding to do a new study based on current data and planned projects. The Village purchases water from the City of Chicago. The Village water rates are adjusted based on operating needs and to offset any increases from the City of Chicago. City of Chicago increases may occur on June 1 of each year for the increase in the CPI or 5%, whichever is lower. The City increased rates 1.54% effective June 1, 2018, .82% effective June 1, 2019, 2.45% effective June 1, 2020. The FY 2022 budget includes a projected 1.10% increase based on the City of Chicago rate increase. No additional increases in water and sewer rates are planned in the FY 2022 Budget to cover operating expenditures in the Water and Sewer Fund.

Health Insurance



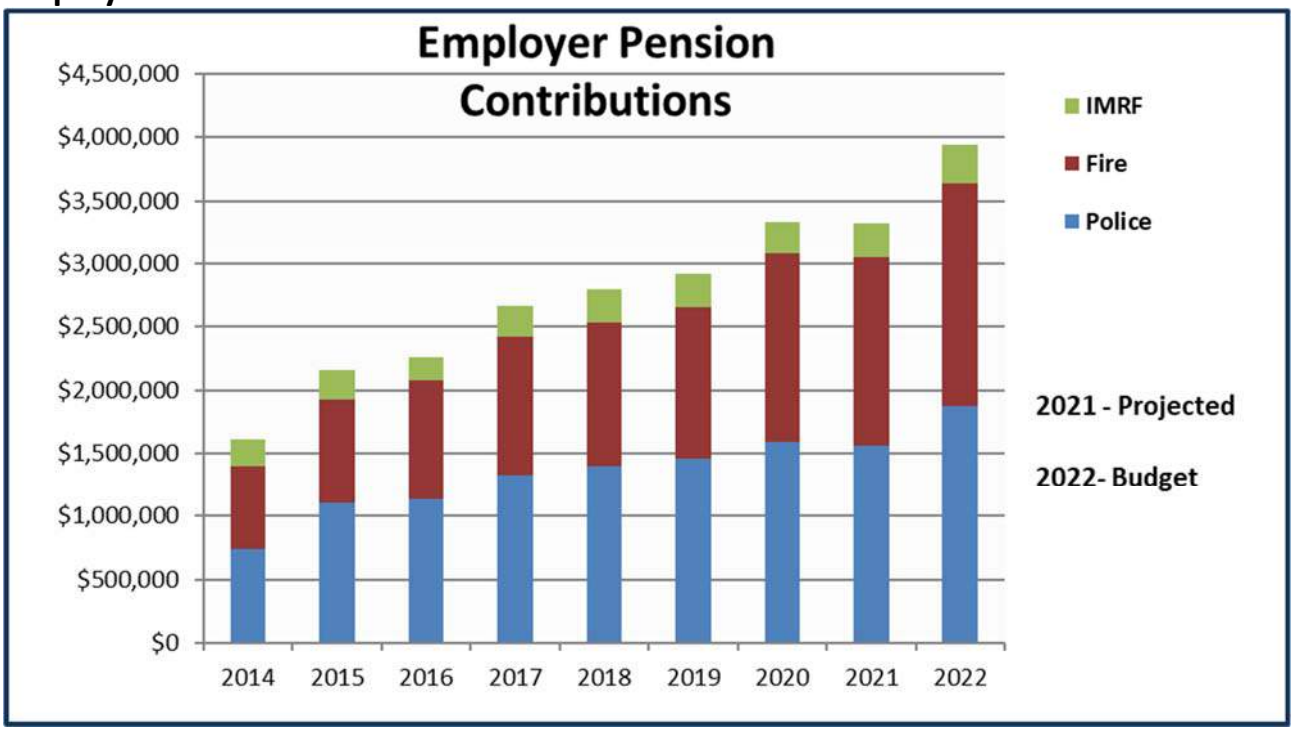
YEAR	RETIREES	ACTIVE EMPLOYEES
2014 Actual	$136,909	$972,909
2015 Actual	$127,111	$1,014,093
2016 Actual	$125,288	$1,006,538
2017 Actual	$113,597	$1,027,452
2018 Actual	$127,971	$1,124,009
2019 Actual	$140,442	$1,175,999
2020 Actual	$144,671	$1,092,456
2021 Projected	$128,828	$1,188,697
2022 Budget	$131,343	$1,190,119

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

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

As a member of IPBC, the Village avoids large fluctuations and volatility in future insurance expenses and continues to beat industry trends for insurance premiums. The Fiscal Year 2022 Budget includes a small increase in PPO and decreases in the other plans: (4.4%)for HMO, 1.0% for PPO and a (3.0%) for dental premiums.

Employer Pensions Contributions



YEAR	IMRF	FIRE	POLICE
2014 Actual	$216,543	$660,354	$736,048
2015 Actual	$240,586	$822,631	$1,098,682
2016 Actual	$244,255	$946,756	$1,130,516
2017 Actual	$252,958	$1,086,300	$1,329,644
2018 Actual	$262,860	$1,133,699	$1,394,597
2019 Actual	$265,919	$1,193,797	$1,462,304
2020 Actual	$256,315	$1,490,909	$1,584,889
2021 Projected	$277,621	$1,490,441	$1,559,491
2022 Budget	$306,466	$1,764,606	$1,874,179

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 2014 Fire and Police contributions increased significantly due to changes in the mortality table to more accurately reflect expected life spans. In FY 2014 Pension Funding Policies were approved by the Village and both pension boards. The recommendation included a five-year transition plan to bring the employer contributions up to the Pension Funding Policy level in five years ending in FY 2019. During FY 2018 the policies were reviewed and changed to use the same actuarial assumptions for both the Police and Fire Pension Funds. The FY 2022 Budget is increasing significantly based on the actuarial recommended contributions provided by licensed actuaries. The reasons include changes in assumptions to the mortality tables, plan changes for Tier II employees and lower than expected investment returns. The expectation is to see contributions become more stable in the years to come with the new laws put in to place for the consolidation of public safety pension funds.

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 of Trustees sets 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 Village 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 Fund and Water and Sewer Funds contribute annually to the Capital Equipment Replacement 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 vehicle and piece of equipment 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 101.91% and the Water and Sewer Fund items are funded at 40.26%. Overall, the Capital Equipment Replacement Fund is 93.22% funded.

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

Pension Funding

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

	Actual FY 2020	Budgeted FY 2021	Budgeted FY 2022	Estimated FY 2023	Estimated FY 2024
Levy Year	**2019**	**2020**	**2021**	**2022**	**2023**
Police Pension Fund	$1,584,889	$1,830,611	$1,874,179	$1,898,409	$1,922,898
Fire Pension Fund	$1,490,909	$1,691,007	$1,764,606	$1,785,428	$1,804,890

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 establishes 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 2019 to December 2020 was 1.4%. This increase is used to calculate the FY 2023 property tax revenue projections. The FY 2024 projection assumes a 2.0% increase.

Garbage Collection Charges: The Village has approved a seven-year agreement with Roy Strom Refuse Removal Service for garbage collection services. The increases for garbage service are based on this agreement and are 2.0% for FY 2023 and 2024, respectively.

Other Revenues:

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

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

Capital Improvement Fund

Revenues in the Capital Improvement Fund include parking lot fees and automated traffic enforcement system fines. 25% of revenue from parking fees are allocated to this fund. Sufficient funds have been accumulated in this fund to pay for future commuter parking lot improvements. The FY 2022 Budget anticipates an increase in automated traffic enforcement system fines. The Village has changed vendors and the new contract includes a flat rate per system, per month as opposed to a per ticket fee. Revenues are expected to increase in Fiscal Years 2022 and 2023. The projection assumes that revenues will increase because the Village will be incurring significantly reduced overhead costs.

Water and Sewer Fund

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

The Village purchases water from the City of Chicago. Water rate increases are passed on to customers when an increase is approved by the City. The City of Chicago code currently authorizes an annual increase on June 1 of 5% or the increase in the CPI, whichever is lower. The City increased rates by .82% effective June 1, 2019, 2.45% effective June 1, 2020, and have announced a 1.10% increase effective June 1, 2021 based on the current CPI. The FY 2022 budget includes a $0.05 water rate increase on June 1, 2021 to cover this Chicago rate increase. An operating rate increase is not proposed for the FY 2022 budget.

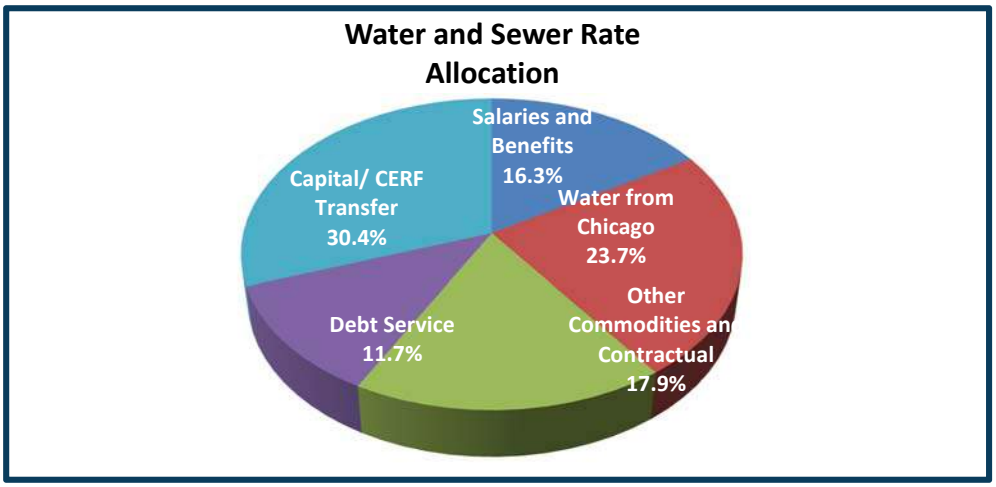
Projections assume a 3.93% and 3.78% water rate increase on June 1, 2022 and 2023, respectively. These projections include increases to account for future projects and to cover an estimated annual 2% increase in

the cost of water by the City of Chicago. Included in the FY 2022 budget is a water and sewer rate study that will take into account the debt expense associated with the Automated Metering Infrastructure project and the Stormwater Master Plan. Based on this study, the Village will be able to refine the projected rate assumptions for Fiscal Years 2023 and 2024. The annual debt expense includes the IEPA principal and interest payments.

Water and sewer revenues are also affected by water consumption. Water consumption was lower through FY 2016 due to weather conditions, conservation measures and perhaps also newer appliances and fixtures that use less water. Consumption has risen in FY 2021. The increase can be attributed to the stay at home order that was issued in response to the COVID-19 pandemic, resulting in residents spending in more time at home and consuming more water in River forest. Weather conditions also played a role. The revenue projections assume average water consumption using a 5-year average, which remained flat compared to the FY 2020 usage.

Actual and Planned Water and Sewer Rates

	06/01/2020	06/01/2021	06/01/2022	06/01/2022	06/01/2023	06/01/2023
Reason for Increase	**Current**	**Chicago Water Rate**	**Operating**	**Chicago Water Rate**	**Operating**	**Chicago Water Rate**
Water Rate	$6.77	$6.82	$7.02	$7.09	$7.29	$7.36
% Increase		.74%	2.93%	1.00%	2.82%	.96%
Sewer Rate	$4.39	$4.39	$4.44	$4.44	$4.49	$4.49
% Increase		0.00%	1.14%	0.00%	1.13%	1.13%
Total Rate	$11.16	$11.21	$11.46	$11.53	$11.78	$11.85
Total % Increase		.45%	2.23%	0.61%	2.17%	0.59%



Expenditure Assumptions

Salaries

Village employees in the Police, Fire, and Public Works Departments 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

All other employees are not covered by a contract. All of the Village's labor contracts expired April 30, 2019. Local 150 negotiated a new contract that was ratified in February of 2020. This contract expires April 30, 2022. All other labor contracts are still being negotiated. Future salary increases for all employees range from 2.00% to 2.75% depending on the labor contract.

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	11.17%	**Commodities**	2.00%
Health Insurance	4.00%	**Transfer to CERF**	2.00%
Health Insurance Retirees	4.00%		
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 2022, 2023 and 2024. The Village will continue to monitor and adjust revenues and expenditures to ensure that a balanced budget is presented each year. The Fiscal Year 2022 deficit is due to $614,819 in one-time expenditures intended to be funded via reserves, including the implementation of the Comprehensive Plan and the use of IRMA reserves to pay the annual contribution for Liability Insurance. The General Fund balance exceeds the required 25% through FY 2022.

Capital Improvement Fund

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

Water and Sewer Fund

The Water and Sewer Fund projections results show a decrease in cash reserves in FY 2022. FY 2022 includes the implementation of an Automated Metering Infrastructure (AMI) project included in the five-year Capital Improvement Plan. The budget includes bond proceeds to fund this project. The Village will continue to seek alternative funding sources, such as grant opportunities, to avoid issuing debt. Issuing debt will require Village Board approval. The budgeted Water and Sewer Rate Study in FY 2022 will help determine if the projected water and sewer rate increases provide adequate cash reserves to cover future operating and expected capital expenses, or whether they must be adjusted. The previous 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 expenditures. The Village will drop below the recommended capital reserve balances in FY 2022 and continue to decrease in FY 2023 and FY 2024; however, the AMI project is still recommended for the reasons outlined in the Capital Improvement Plan.

Village of River Forest
General Fund Three Year Projections
Fiscal Years 2022-2024

	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated	FY 2022 Budget	FY 2023 Projected	FY 2024 Projected
REVENUES						
Property Taxes	6,633,027	6,702,507	6,735,022	6,556,697	6,648,491	6,781,461
Personal Prop Replcmt Tax	151,747	177,760	148,301	146,818	149,754	152,749
Restaurant Tax	151,323	100,882	143,664	145,101	148,003	150,963
General Sales Taxes	1,844,478	1,725,566	1,807,544	1,832,850	1,869,507	1,906,897
Use Tax	406,340	441,294	507,537	497,154	507,097	517,239
Non-Home Rule Sales Tax	780,935	661,180	636,971	643,341	656,208	669,332
State Income Taxes	1,210,870	1,133,580	1,198,197	1,238,975	1,276,144	1,314,429
Real Estate Transfer Taxes	126,594	118,295	138,833	128,614	132,472	136,447
Communication Taxes	229,384	219,348	194,726	184,990	181,290	177,664
Utility Taxes	580,871	606,462	621,885	642,990	642,990	642,990
Local Gasoline Tax	-	-	92,862	95,000	60,000	60,000
Cannabis Excise Taxes	2,355	4,500	8,317	8,935	9,114	9,114
Sub-Total	**12,117,922**	**11,891,374**	**12,233,859**	**12,121,465**	**12,281,070**	**12,519,285**
Other Intergovernmental Revenues	53,963	47,861	25,875	30,961	30,961	30,961
Building Permits	1,058,868	517,525	481,966	541,605	541,605	541,605
Other License/ Permits	740,557	751,330	730,284	753,652	750,652	750,652
Garbage Collection Charges	1,101,687	1,120,195	1,110,697	1,142,598	1,165,450	1,188,759
Other Charges for Services	720,145	648,024	568,358	626,305	627,729	629,181
Fines/Forfeits	242,437	207,428	243,215	269,469	270,307	271,162
Interest	170,067	136,712	99,571	75,227	76,732	78,266
Miscellaneous	322,249	388,887	481,421	230,606	233,023	235,489
IRMA Surplus	184,122	200,000	155,058	200,000	200,000	200,000
Sub-Total	**4,594,095**	**4,017,962**	**3,896,445**	**3,870,423**	**3,896,459**	**3,926,075**
Total Revenues	**16,712,017**	**15,909,336**	**16,130,304**	**15,991,888**	**16,177,529**	**16,445,359**
EXPENDITURES						
Administration	1,674,079	1,581,114	1,603,282	1,596,857	1,638,411	1,677,356
E-911	334,193	167,976	138,468	200,749	204,764	208,859
Boards & Commissions	44,829	49,464	77,036	47,337	48,284	49,249
Building and Development	472,930	504,047	478,546	538,123	550,606	562,427
Legal	227,459	162,000	208,915	162,000	165,240	168,545
Police Department	5,874,257	6,674,045	5,793,597	6,446,691	6,590,810	6,725,872
Fire Department	4,470,125	4,793,461	4,573,206	4,938,161	5,044,528	5,156,000
Public Works	1,568,760	1,520,454	1,526,626	1,446,604	1,472,411	1,504,899
Sanitation	1,196,334	1,192,695	1,170,462	1,215,098	1,245,115	1,270,018
Expenditures before CERF Transfer	**15,862,965**	**16,645,256**	**15,570,138**	**16,591,620**	**16,960,169**	**17,323,225**
Transfers-Out to CERF/CIF/TIF	456,795	-	-	-	559,496	570,655
Total Expenditures	**16,319,760**	**16,645,256**	**15,570,138**	**16,591,620**	**17,519,665**	**17,893,880**
Results of Operations	392,257	(735,920)	560,166	(599,732)	(1,342,136)	(1,448,521)
Est Available Fund Balances						
Beginning of year	4,826,781	5,219,038	5,219,038	5,779,204	5,179,472	3,837,336
End of year	**5,219,038**	**4,483,118**	**5,779,204**	**5,179,472**	**3,837,336**	**2,388,815**
Percentage of Subsequent Year's Budgeted Expenditures	**31.35%**	**27.02%**	**34.83%**	**29.56%**	**21.44%**	**13.35%**
Target Fund Balance						
(25% of subsequent year budgeted exp.)	4,161,314	4,147,905	4,147,905	4,379,916	4,473,471	4,562,939
Excess (Deficiency)	1,057,723	335,213	1,631,299	799,556	(636,134)	(2,174,124)

Village of River Forest
Capital Improvement Fund
Three Year Projections 2022-2024

Account Number	Description	FY 2020 Actual	FY 2021 Budget	FY 2021 Projected	FY 2022 Budget	FY 2023 Projected	FY 2024 Projected
14	**Capital Improvement Fund**						
14-00-00-43-3200	Metra Daily Parking Fees	13,268	15,100	1,254	15,100	15,100	15,100
14-00-00-43-3220	Parking Lot Permit Fees	34,586	43,236	23,961	43,236	43,236	43,236
	Charges for Services	**47,854**	**58,336**	**25,215**	**58,336**	**58,336**	**58,336**
14-00-00-44-4240	Automated Traffic Enf Fines	801,022	892,569	255,848	850,000	892,569	892,569
	Fines & Forfeits	**801,022**	**892,569**	**255,848**	**850,000**	**892,569**	**892,569**
14-00-00-45-5100	Interest	27,818	33,880	16,766	2,113	25,000	25,000
14-00-00-45-5200	Net Change in Fair Value	2,705	-	-	-	-	-
	Interest	**30,523**	**33,880**	**16,766**	**2,113**	**25,000**	**25,000**
	Bond Proceeds				4,000,000	-	-
14-00-00-46-6527	Grants	-	-	56,192	-	-	-
	Grants & Contributions	**-**	**-**	**56,192**	**4,000,000**	**-**	**-**
	Revenue	**879,399**	**984,785**	**354,021**	**4,910,449**	**975,905**	**975,905**
14-00-00-53-4290	License Fees	12,000	12,000	12,000	12,000	12,000	12,000
	Contractual Services	**12,000**	**12,000**	**12,000**	**12,000**	**12,000**	**12,000**
14-00-00-55-0500	Building Improvements	56,304	60,160	-	136,300	32,000	-
14-00-00-55-0700	Property Purchase	361,616	-	-	-	-	-
14-00-00-55-1205	Streetscape Improvements	258,452	298,380	135,000	46,000	60,000	-
14-00-00-55-1210	Parking Lot Improvements	59,150	-	-	-	150,000	85,000
14-00-00-55-1250	Alley Improvements	917,471	300,000	239,000	1,850,000	2,150,000	50,000
14-00-00-55-8610	Furniture & Equipment	15,640	17,190	56,192	-	-	-
14-00-00-55-8620	Information Tech Equipment	281,656	888,600	195,000	402,820	268,100	229,100
	Capital Outlay	**1,950,288**	**1,564,330**	**625,192**	**2,435,120**	**2,660,100**	**364,100**
14-00-00-56-0000	Debt Service	-	-	-	-	200,000	200,000
	Debt Service	**-**	**-**	**-**	**-**	**200,000**	**200,000**
	Expense	**1,962,288**	**1,576,330**	**637,192**	**2,447,120**	**2,872,100**	**376,100**
14	**Capital Improvement Fund**	**(1,082,889)**	**(591,545)**	**(283,171)**	**2,463,329**	**(1,896,195)**	**599,805**
Beginning Fund Balance		**2,039,991**	**957,102**	**957,102**	**673,931**	**3,137,260**	**1,241,065**
Ending Fund Balance		**957,102**	**365,557**	**673,931**	**3,137,260**	**1,241,065**	**1,840,870**
Committed for Parking Lot Improvements		**386,754**	**445,090**	**411,969**	**470,305**	**378,641**	**351,977**
Committed for Other Capital Improvements		**570,348**	**(79,533)**	**261,962**	**2,666,955**	**862,424**	**1,488,893**

Village of River Forest
Water and Sewer Fund
Three Year Projections 2022-2024

Account Number	Description	2020 Actual	2021 Budget	2021 Projected	2022 Budget	% Chg	2023 Projected	% Chg	2024 Projected
02	**Water & Sewer Fund**								
02-00-00-42-2360	Permit Fees	19,500	18,820	22,333	22,780	0.00%	22,780	0.00%	22,780
	Licenses & Permits	**19,500**	**18,820**	**22,333**	**22,780**		**22,780**		**22,780**
02-00-00-43-3100	Water Sales	2,937,387	3,224,702	3,219,074	3,244,387	Rate	3,366,578	Rate	3,495,830
02-00-00-43-3150	Sewer Sales	1,927,463	1,934,052	2,084,218	2,084,213		2,107,951		2,131,690
02-00-00-43-3160	Penalties on Water	27,759	31,867	24,337	29,217		30,110		30,951
02-00-00-43-3515	NSF Fees	-	200	200	200		200		200
	Charges for Services	**4,892,609**	**5,190,821**	**5,327,829**	**5,358,017**		**5,504,839**		**5,658,671**
02-00-00-45-5100	Interest	38,906	27,935	11,089	3,275		2,043		4,151
02-00-00-45-5200	Net Change in Fair Value	1,927	-	-	-		-		-
	Interest	**40,833**	**27,935**	**11,089**	**3,275**		**2,043**		**4,151**
02-00-00-46-6410	Miscellaneous	900	5,000	100	5,000		5,000		5,000
02-00-00-46-6417	IRMA Reimbursements	-	2,000	-	2,000		2,000		2,000
02-00-00-46-6580	Sale of Meters	11,921	10,000	11,000	10,000	0.00%	10,000	0.00%	10,000
	Miscellaneous	**12,821**	**17,000**	**11,100**	**17,000**		**17,000**		**17,000**
	Bond Proceeds	-	-	-	1,400,000		-		-
	Other Financing Sources	**-**	**-**	**-**	**1,400,000**		**-**		**-**
Revenues		**4,965,763**	**5,254,576**	**5,372,351**	**6,801,072**		**5,546,662**		**5,702,602**
02-60-06-51-0200	Salaries Regular	824,682	857,342	820,661	870,435	2.00%	887,844	2.00%	905,601
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	8,625	12,000	15,000	12,000	2.00%	12,240	2.00%	12,485
02-60-06-51-1950	Insurance Refusal Reimb	1,575	1,535	1,535	10	0.00%	10	0.00%	10
02-60-06-51-3000	Part-Time Salaries	11,486	8,000	-	8,000	2.00%	8,160	2.00%	8,323
	Personal Services	**848,468**	**880,977**	**839,296**	**892,545**		**910,354**		**928,519**
02-60-06-52-0100	ICMA Contract	1,480	1,534	-	-	0.00%	1,534	0.00%	1,534
02-60-06-52-0320	FICA	50,655	53,495	50,277	54,349	6.20%	56,442	6.20%	57,568
02-60-06-52-0325	Medicare	12,168	12,884	12,024	13,052	1.45%	13,200	1.45%	13,464
02-60-06-52-0330	IMRF	-	95,923	90,150	99,230	10.94%	98,699	10.94%	100,668
02-60-00-52-0375	Fringe Benefits	5,623	5,616	5,577	5,664	2.00%	5,777	2.00%	5,893
02-60-00-52-0381	IMRF Pension Expense	90,202	-	-	-	0.00%	-	0.00%	-
02-60-06-52-0400	Health Insurance	160,418	169,635	171,638	199,049	4.00%	207,011	4.00%	215,291
02-60-06-52-0420	Health Insurance - Retirees	3,040	3,191	3,064	3,156	4.00%	3,282	4.00%	3,414
02-60-06-52-0421	OPEB-Other Post Emp Benefits	6,052	-	-	-	0.00%	-	0.00%	-
02-60-06-52-0425	Life Insurance	422	442	722	458	2.00%	467	2.00%	477
02-60-06-52-0430	VEBA Contributions	11,721	14,738	13,275	13,478	2.00%	13,748	2.00%	14,023
	Benefits	**341,781**	**357,458**	**346,727**	**388,436**		**400,161**		**412,330**
02-60-06-53-0100	Electricity	39,777	33,000	36,974	33,000	2.00%	33,660	2.00%	34,333
02-60-06-53-0200	Communications	5,460	5,460	8,028	8,160	2.00%	8,323	2.00%	8,490
02-60-06-53-0300	Auditing	10,749	9,600	9,632	9,900	2.00%	10,098	2.00%	10,300
02-60-06-53-0380	Consulting Services	35,395	84,500	58,000	341,400	2.00%	60,000	2.00%	61,200
02-60-06-53-0410	IT Support	40,472	64,802	78,628	73,257	2.00%	74,722	2.00%	76,217
02-60-06-53-1300	Inspections	260	1,000	1,000	1,000	2.00%	1,020	2.00%	1,040
02-60-06-53-1310	JULIE Participation	878	2,345	2,345	2,345	2.00%	2,392	2.00%	2,440
02-60-06-53-2100	Bank Fees	29,078	32,870	30,286	33,042	2.00%	33,703	2.00%	34,377
02-60-06-53-2200	Liability Insurance	35,903	40,021	36,852	35,903	4.00%	37,339	4.00%	38,833
02-60-06-53-2250	IRMA Deductible	6,536	9,500	4,700	9,500	2.00%	9,690	2.00%	9,884
02-60-06-53-3050	Water System Maintenance	73,948	120,500	140,000	123,500	2.00%	125,970	2.00%	128,489
02-60-06-53-3055	Hydrant Maintenance	1,649	25,000	-	10,000	0.00%	10,000	0.00%	10,000
02-60-06-53-3200	Maintenance of Vehicles	7,207	8,000	6,500	8,000	2.00%	8,160	2.00%	8,323
02-60-06-53-3300	Maint of Office Equipment	1,775	1,000	2,000	1,000	2.00%	1,020	2.00%	1,040
02-60-06-53-3600	Maint of Buildings	25,105	18,750	18,000	34,750	2.00%	35,445	2.00%	36,154
02-60-06-53-3620	Maintenance of Streets	12,501	15,000	15,000	15,000	2.00%	15,300	2.00%	15,606
02-60-06-53-3630	Overhead Sewer Program	25,710	59,000	110,000	59,000	0.00%	50,000	0.00%	50,000
02-60-06-53-3631	Lead Service Line Program	-	-	-	250,000	0.00%	100,000	0.00%	100,000
02-60-06-53-3640	Sewer/Catch Basin Repair	49,694	50,000	45,000	50,000	0.00%	50,000	0.00%	50,000
02-60-06-53-4100	Training	-	1,150	1,100	1,150	2.00%	1,173	2.00%	1,196
02-60-06-53-4250	Travel & Meeting	2,168	3,185	-	1,685	2.00%	1,719	2.00%	1,753
02-60-06-53-4300	Dues & Subscriptions	2,191	1,460	1,200	1,460	2.00%	1,489	2.00%	1,519
02-60-06-53-4350	Printing	3,470	4,550	2,341	2,500	2.00%	2,550	2.00%	2,601
02-60-06-53-4400	Medical & Screening	-	700	250	700	2.00%	714	2.00%	728
02-60-06-53-4480	Water Testing	3,025	4,280	4,280	3,590	2.00%	3,662	2.00%	3,735
02-60-06-53-5300	Advertising/Legal Notice	-	500	250	500	2.00%	510	2.00%	520
02-60-06-53-5350	Dumping Fees	22,916	20,000	30,000	20,000	2.00%	20,400	2.00%	20,808

Village of River Forest
Water and Sewer Fund
Three Year Projections 2022-2024

Account Number	Description	2020 Actual	2021 Budget	2021 Projected	2022 Budget	% Chg	2023 Projected	% Chg	2024 Projected
02-60-06-53-5400	Damage Claims	7,450	4,000	2,800	4,000	2.00%	4,080	2.00%	4,162
	Contractual Services	**443,317**	**620,173**	**645,166**	**1,134,342**		**703,139**		**713,748**
02-60-06-54-0100	Office Supplies	194	500	200	500	2.00%	510	2.00%	520
02-60-06-54-0200	Gas & Oil	10,198	10,944	9,873	10,959	2.00%	11,178	2.00%	11,402
02-60-06-54-0310	Uniforms	1,220	1,525	1,000	1,525	2.00%	1,556	2.00%	1,587
02-60-06-54-0500	Vehicle Parts	6,845	8,000	3,500	8,000	2.00%	8,160	2.00%	8,323
02-60-06-54-0600	Operating Supplies	56,515	73,700	55,000	232,994	2.00%	55,000	2.00%	56,100
02-60-06-54-1300	Postage	8,347	9,087	7,520	7,746	2.00%	7,901	2.00%	8,059
02-60-06-54-2200	Water from Chicago	1,480,397	1,602,515	1,831,873	1,850,897	2.45%	1,896,244	2.45%	1,942,702
	Materials & Supplies	**1,563,716**	**1,706,271**	**1,908,966**	**2,112,621**		**1,980,549**		**2,028,693**
02-60-06-56-0070	Series 21 Principal*	-	-	-	-		85,437		86,505
02-60-06-56-0071	Series 21 Interest*	-	-	-	-		17,500		16,432
02-60-06-56-0102	Bank Loan Principal*	-	-	-	-		-		-
02-60-06-56-0103	Bank Loan Interest*	-	-	-	-		-		-
02-60-06-56-0104	IEPA Loan Principal	-	648,794	648,794	663,212		677,950		677,950
02-60-06-56-0105	IEPA Loan Interest	276,753	268,352	268,352	253,934		239,196		239,196
	Debt Service	**276,753**	**917,146**	**917,146**	**917,146**		**1,020,083**		**1,020,083**
***2019 Final Year**									
02-60-06-57-5013	Transfer to CERF	**-**	**112,552**	**112,552**	**126,235**	**2.00%**	**128,760**	**2.00%**	**131,335**
02-60-06-55-0010	Depreciation	379,731	355,000	355,000	355,000		357,000		360,000
02-60-06-55-0050	Loss on Disposal of Assets	(32,196)	-	-	-		-		-
	Depreciation/Gain/Loss	**347,535**	**355,000**	**355,000**	**355,000**		**357,000**		**360,000**
Total Operating Expenses including Depreciation		**3,821,570**	**4,949,577**	**5,124,853**	**5,926,325**		**5,500,045**		**5,594,707**
02-60-06-55-0500	Building Improvements	25,740	-	-	-		-		-
02-60-06-55-1150	Sewer System Improvements	175,677	175,000	138,908	375,000		175,000		175,000
02-60-06-55-1300	Water Distribution System	312,170	943,000	660,000	1,448,000		527,800		515,000
02-60-06-55-1400	Meter Replacement Program	21,290	7,500	7,500	-		11,000		17,000
02-60-06-55-9100	Street Improvements	70,000	70,000	71,056	70,000		70,000		70,000
	Capital Outlay	**604,877**	**1,195,500**	**877,464**	**1,893,000**		**783,800**		**777,000**
Total	Water & Sewer Fund	**4,426,447**	**6,145,077**	**6,002,317**	**7,819,325**		**6,283,845**		**6,371,707**
Total Rev over Total Exp excluding Depreciation (Impact on Cash and Investments)		**886,850**	**(535,501)**	**(274,966)**	**(663,253)**		**(380,183)**		**(309,105)**
Operating Rev over Operating Exp incl Depreciation (Impact on Net Position)		**1,144,193**	**304,999**	**247,498**	**874,747**		**46,617**		**107,895**
Cash and Investments		**2,132,402**	**1,596,901**	**1,857,436**	**1,194,183**		**814,000**		**504,895**
% of subsequent year's operating expenses		**41.61%**	**26.95%**	**31.34%**	**21.71%**		**14.55%**		**8.80%**
Ending Operating Reserve		**1,237,394**	**1,481,581**	**1,481,581**	**1,375,011**		**1,398,677**		**1,433,644**
Ending Capital Reserve		**895,008**	**115,319**	**375,854**	**(180,828)**		**(584,677)**		**(928,749)**

Estimated Changes in Fund Balance

	GENERAL	MOTOR FUEL TAX	DEBT SERVICE	CAPITAL EQUIPMENT REPLACMNT	CAPITAL IMPRVMTS
	1.	4.	4.	2.	2.
Budgeted Revenues	$ 15,991,888	$ 686,154	$ 269,146	$ 186,464	$ 4,910,449
Budgeted Expenditures Excluding Depreciation	16,591,620	544,488	265,511	684,710	2,447,120
Excess of Rev over Exp Excluding Depreciation	(599,732)	141,666	3,635	(498,246)	2,463,329
Estimated Fund Balance/Net Position-Unassgnd/Unrstrctd April 30, 2021	5,779,204	570,227	234,394	3,950,604	673,931
Estimated Fund Balance/Net Position-Unassgnd/Unrstrctd April 30, 2022	5,179,472	711,893	238,029	3,452,358	3,137,260

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, 2022 and be at 29.56% 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 2022. The Capital Equipment Replacement (CERF) reserves will decrease slightly due to transfer from the General fund being suspended but not significantly due to fewer purchases in FY 2021. The Water & Sewer transfer is included to cover future planned equipment replacement purchases. The Capital Improvement Fund (CIF) is expected to decline during the fiscal year due to planned Capital Expenditures.

Estimated Changes in Fund Balance

	TIF-MADISON STREET	TIF-NORTH AVENUE	INFRSTRCT IMP BOND	WATER AND SEWER	POLICE PENSION	FIRE PENSION
	3.	3.	2.	5.	4.	4.
Budgeted Revenues	$ 332,550	$ 200	$ 225	$ 6,801,072	$ 4,562,578	$ 3,137,915
Budgeted Expenditures Excluding Depreciation	126,490	17,000	250,000	7,464,325	2,907,833	2,167,432
Excess of Rev over Exp Excluding Depreciation	206,060	(16,800)	(249,775)	(663,253)	1,654,745	970,483
Estimated Fund Balance/Net Position-Unassgnd/Unrstrctd April 30, 2021	132,881	(16,479)	245,031	1,857,436	27,189,667	18,225,783
Estimated Fund Balance/Net Position-Unassgnd/Unrstrctd April 30, 2022	338,941	(33,279)	(4,744)	1,194,183	28,844,412	19,196,266

3. The Madison Street TIF Fund has received tax incremental revenues and now has a positive fund balance. There is an advance from the General fund that will be transferred back to the General Fund as more incremental property tax revenues becomes available.

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

5. The Waterworks and Sewerage Fund shall maintain an operating reserve equivalent to three months of operating expenses (25%). This reserve is intended to provide resources for unanticipated expenditures, to cover revenue shortfalls and to compensate for fluctuations in cash flows. A capital reserve shall be maintained in addition to the operating reserve. The total reserve at April 30, 2021 is expected to be at 31.37%. Operating reserves are 25% and capital reserves are at 6.37%. 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 FY 2022 budget includes a Water & Sewer Rate Study to evaluate and determine what increases to rates are needed 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 2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Total Change 2021 vs 2022
Administration											
Village Administrator	1	1	1	1	1	1	1	1	1	1	0
Assistant Village Administrator	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0
Assistant to the Village Administrator	0	0	0	0	0	0	0	1	1	1	0
Management Analyst/Deputy Clerk	0	0	0	0	0	1	1	1	1	1	0
Administrative Assistant	1	1	0	0	0	0	0	0	0	0	0
Executive Secretary	0	0	1	1	1	1	1	0	0	0	0
Finance											
Finance Director	1	1	1	1	1	1	1	1	1	1	0
Assistant Finance Director	1	1	1	1	1	1	1	1	1	1	0
Cashier/Receptionist	1	1	1	0	0	0	0	0	0	0	0
Customer Service Assistant	0	0	0.5	0	0	0	0	0	0	0	0
Accounting Clerk – Customer Service/AP	0	0	0	1	1.25	1.5	1.5	1.5	1.5	1.5	0
Accounting Clerk – Customer Service	0	0	0	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0
Building & Zoning											
Assistant Village Administrator	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0
Permit Clerk	1	1	1	1.5	1.5	1.5	1.5	1.5	1.5	1.5	0
Building/Zoning Inspector	1	0.5	0.5	0.5	0.75	0.75	0.75	0.75	1	1	0
Building Official	1	1	1	1	1	1	1	1	1	1	0
Total General Government	9	8.5	9	9.5	10	11.25	11.25	11.25	11.5	11.5	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	0	0	0	0	0	0	0	0	0	0
Commander	0	1	1	1	1	1	1	1	1	1	0
Sergeants	5	5	5	5	5	5	5	5	5	5	0
Police Officers	20	20	20	20	20	20	20	20	20	20	0
Total Sworn Police	28	28	28	28	28	28	28	28	28	28	0
Community Service Officer	1	1	1	1	1	1	1	1	1	1	0
Police Records Clerk	1	1	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0
Police Records Supervisor	0	0	1	1	1	1	1	1	1	1	0
Administrative Assistant	0	0	0	0	0	0	0	0	0	0	0
Part-Time Traffic Analyst	0	0	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0
Total Non-Sworn Police	2	2	3	3	3	3	3	3	3	3	0
Total Police	30	30	31	31	31	31	31	31	31	31	0
Fire											
Fire Chief	1	1	1	1	1	1	1	1	1	1	0
Deputy Fire Chief	1	1	1	1	1	1	0	0	0	0	0
Lieutenants	5	5	5	4	4	4	4	4	4	4	0
Firefighters	15	15	15	15	15	15	15	15	15	15	0
Fire Marshal	0	0	0	1	1	1	1	1	1	1	0
Administrative Assistant	0	0	0	0	0	0.5	0.5	0.5	0.5	0.5	0
Total Fire	22	22	22	22	22	22.5	21.5	21.5	21.5	21.5	0
Public Works											
Public Works Director	1	1	1	1	1	1	1	1	1	1	0
Engineering Technician	0	0	0	0	0	0	0	0	0	0	0
Village Engineer	1	1	1	1	1	1	1	1	1	1	0
Custodian	1	1	1	1	1	1	1	1	1	1	0
Superintendent	1	1	1	1	1	1	1	1	1	1	0
Crew Leaders	1	1	1	1	1	1	1	1	1	1	0
Maintenance Workers	6	6	6	6	6	6	6	6	6	6	0
Water Operators	2	2	2	2	2	2	2	2	2	2	0
Billing Clerk	1	1	1	1	1	1	1	1	1	1	0
Customer Service Assistant	0	0	0	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0
Total Public Works	14	14	14	14.5	14.5	14.5	14.5	14.5	14.5	14.5	0
TOTAL VILLAGE	**75**	**74.5**	**76**	**77**	**77.5**	**79.25**	**78.25**	**78.25**	**78.5**	**78.5**	**0**

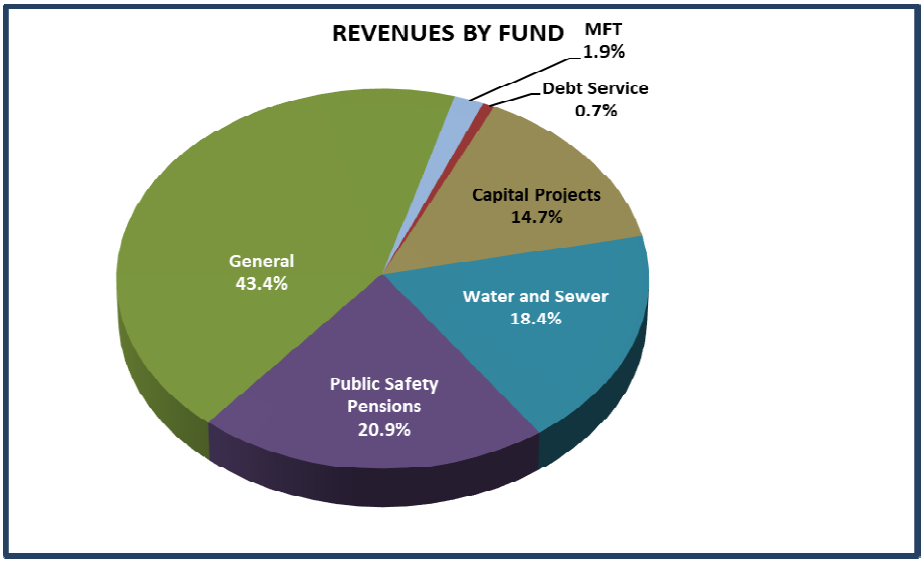
The FY 2022 budget has no changes to the number of authorized positions are proposed for FY 2022.

Budget Summary

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

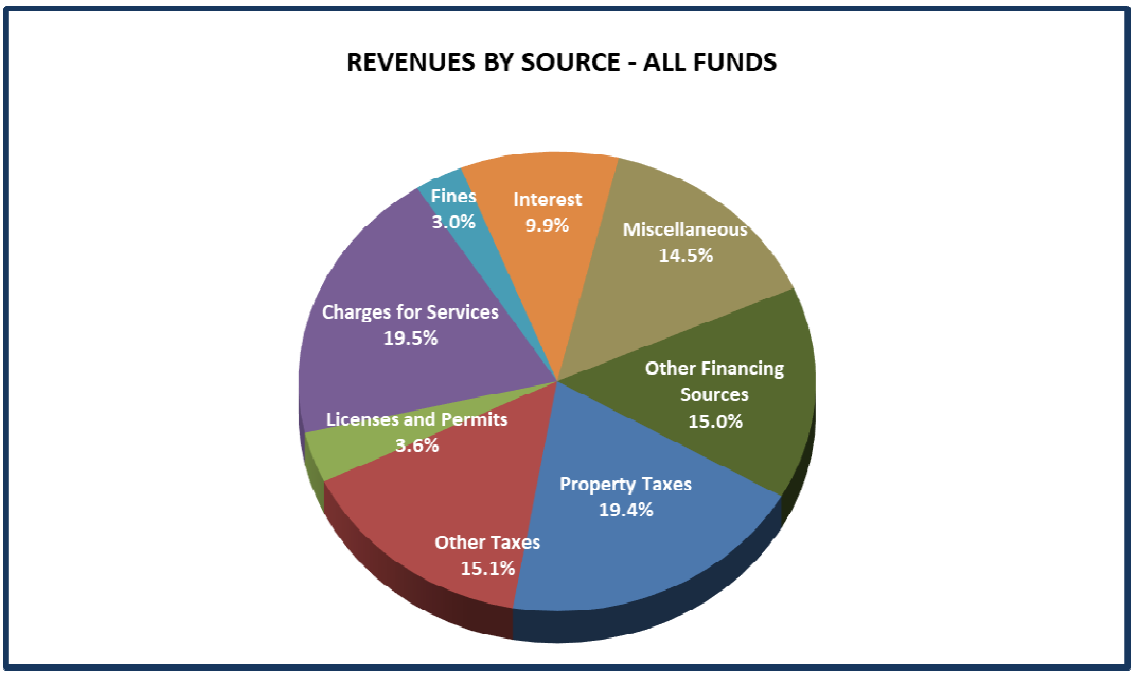
Revenues by Fund- All Funds

FUND	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET
REVENUES AND OTHER FINANCING SOURCES					
General (01)	$ 15,349,106	$ 16,712,017	$ 15,909,336	$ 16,130,304	$ 15,991,888
Special Revenue Fund					
Motor Fuel Tax (03)	382,674	442,182	500,581	664,191	686,154
Debt Service Fund					
Debt Service Fund (05)	272,457	269,737	276,123	275,181	269,146
Capital Projects Funds					
Cap Equip Replacement (13)	524,851	621,525	218,352	214,296	186,464
Capital Improvements Fund (14)	964,895	879,399	984,785	354,021	4,910,449
Economic Dev (16)	3,861	22,529	-	35	-
TIF-Madison Street (31)	104,477	184,854	156,251	373,660	332,550
TIF-North Avenue (32)	729	631	26,000	156	200
Infrastructure Imp Bond Fund (35)	7,357	528,287	4,000	1,492	225
	1,606,169	2,237,225	1,389,388	943,660	5,429,888
Enterprise Fund					
Water and Sewer (02)	5,289,478	4,965,763	5,254,576	5,372,351	6,801,072
Trust and Agency Funds					
Police Pension (09)	3,064,250	1,641,249	3,561,404	7,081,805	4,562,578
Fire Pension (10)	2,213,706	1,682,866	2,881,610	5,115,341	3,137,915
	5,277,956	3,324,115	6,443,014	12,197,146	7,700,493
Total Village Revenue	$ 28,177,840	$ 27,951,038	$ 29,773,018	$ 35,582,833	$ 36,878,641



Revenues by Source- All Funds

	2,019 Actual	2,020 Actual	2,021 Budget	2,021 Projected	2,022 Budget	$CHNG FY21/22	% CHNG FY21/22
REVENUES BY SOURCE-ALL FUNDS							
Property Taxes	$ 6,781,416	$ 7,079,926	$ 7,126,825	$ 7,382,518	$ 7,157,720	30,895	0.43%
Other Taxes	5,464,767	5,484,895	5,213,867	5,498,837	5,564,768	350,901	6.73%
Licenses and Permits	1,071,086	1,818,925	1,287,675	1,234,583	1,318,037	30,362	2.36%
Charges for Services	7,018,796	6,762,293	7,017,376	7,032,099	7,185,256	167,880	2.39%
Fines	1,092,666	1,043,459	1,099,997	499,063	1,119,469	19,472	1.77%
Interest	2,488,342	162,272	3,066,908	8,899,081	3,651,473	584,565	19.06%
Miscellaneous	3,836,596	4,617,473	4,822,818	4,924,100	5,355,683	532,865	11.05%
Other Financing Sources	424,171	981,795	137,552	112,552	5,526,235	5,388,683	3917.56%
Total Village Revenues	**$ 28,177,840**	**$ 27,951,037**	**$ 29,773,018**	**$ 35,582,833**	**$ 36,878,641**	**$ 7,105,623**	**23.87%**



Village of River Forest
Budget Summary by Account-All Funds
Fiscal Year 2022 Budget

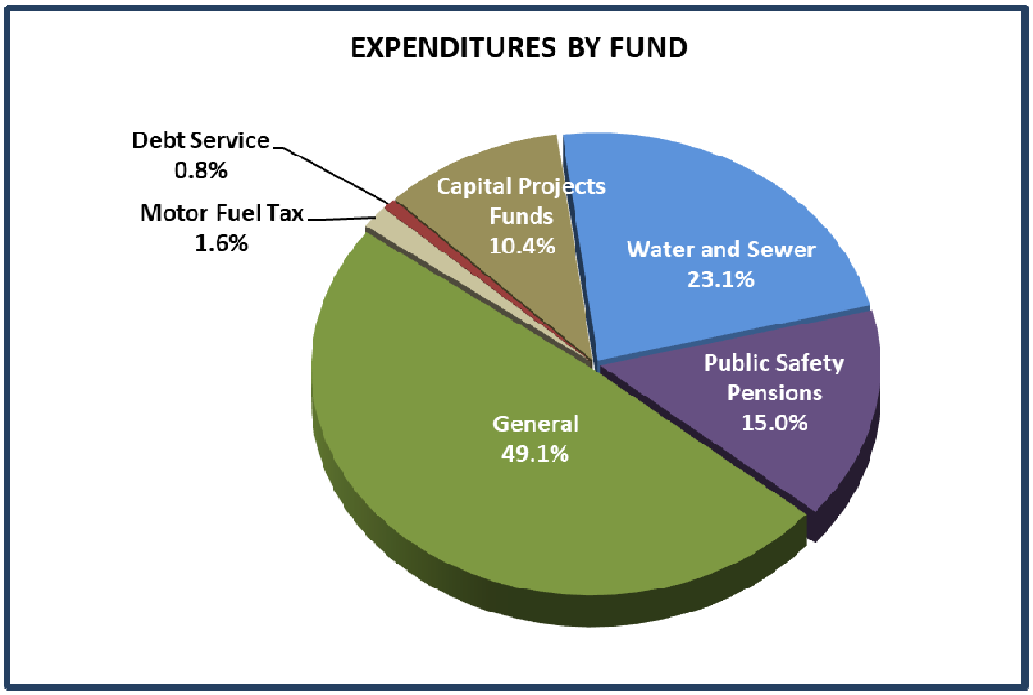
	Revenues by Account - All Funds	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
411000	Property Taxes-Prior	$ 3,224,088	$ 3,399,725	$ 3,483,486	$ 3,628,107	$ 3,449,173	$ (34,313)	-0.99%
411021	Property Taxes-Current	3,557,328	3,680,201	3,643,339	3,754,411	3,708,547	65,208	1.79%
	Property Taxes	**6,781,416**	**7,079,926**	**7,126,825**	**7,382,518**	**7,157,720**	**30,895**	**0.43%**
411150	Personal Property Replacement Ta	138,628	151,747	177,760	148,301	146,818	(30,942)	-17.41%
411190	Restaurant Tax	164,490	151,323	100,882	143,664	145,101	44,219	43.83%
411200	State Sales Tax	1,871,397	1,844,478	1,725,566	1,807,544	1,832,850	107,284	6.22%
411205	State Use Tax	339,663	406,340	441,294	507,537	497,154	55,860	12.66%
411210	Non-Home Rule Sales Tax	846,726	780,935	661,180	636,971	643,341	(17,839)	-2.70%
411250	Income Tax	1,084,678	1,210,870	1,133,580	1,198,197	1,238,975	105,395	9.30%
411450	Transfer Tax	121,728	126,594	118,295	138,833	128,614	10,319	8.72%
411460	Communication Tax	269,441	229,384	219,348	194,726	184,990	(34,358)	-15.66%
411475	Utility Tax Electric	441,078	413,046	431,462	441,885	466,494	35,032	8.12%
411480	Utility Tax Gas	186,938	167,825	175,000	180,000	176,496	1,496	0.85%
411490	Local Gasoline Tax	-	-	25,000	92,862	95,000	70,000	280.00%
411600	Cannabis Excise Tax	-	2,355	4,500	8,317	8,935	4,435	98.56%
	Other Taxes	**5,464,767**	**5,484,895**	**5,213,867**	**5,498,837**	**5,564,768**	**350,901**	**6.73%**
422115	Pet Licenses	1,470	930	2,000	1,400	2,000	-	0.00%
422120	Vehicle Licenses	307,159	294,338	295,000	279,014	290,000	(5,000)	-1.69%
422125	Cab License	500	-	-	-	-	-	0.00%
422345	Contractor's License Fees	77,270	75,936	93,510	97,560	99,511	6,001	6.42%
422350	Business Licenses	18,845	20,188	21,000	21,356	21,000	-	0.00%
422355	Tent Licenses	180	90	300	90	300	-	0.00%
422360	Building Permits	336,889	1,078,368	536,345	504,299	564,385	28,040	5.23%
422361	Plumbing Permits	38,660	41,805	40,880	41,794	42,630	1,750	4.28%
422362	Electrical Permits	38,421	62,975	49,600	49,609	50,600	1,000	2.02%
422364	Reinspection Fees	6,300	4,200	5,000	3,900	5,000	-	0.00%
422365	Bonfire Permits	30	90	60	60	60	-	0.00%
422366	Beekeeping Permit	75	-	150	25	150	-	0.00%
422368	Solicitors Permits	1,100	950	1,200	600	1,200	-	0.00%
422369	Zoning Variation Fee	-	-	-	3,750	3,000	3,000	0.00%
422370	Film Crew License	6,900	3,000	5,100	5,250	4,813	(287)	-5.63%
422520	Liquor Licenses	25,600	26,300	25,000	22,500	23,500	(1,500)	-6.00%
422570	Cable Television Franchise	211,687	209,755	212,530	203,376	209,888	(2,642)	-1.24%
	Licenses and Permits	**1,071,086**	**1,818,925**	**1,287,675**	**1,234,583**	**1,318,037**	**30,362**	**2.36%**
433065	Police Reports	2,437	1,991	2,200	2,200	2,200	-	0.00%
433070	Fire Reports	577	250	375	400	400	25	6.67%
433100	Water Sales	3,129,411	2,937,387	3,224,702	3,219,074	3,244,387	19,685	0.61%
433150	Sewer Charges	2,058,423	1,927,463	1,934,052	2,084,218	2,084,213	150,161	7.76%
433160	Water Penalties	28,025	27,759	31,867	24,337	29,217	(2,650)	-8.32%
433180	Garbage Collection	1,063,818	1,101,687	1,120,195	1,110,697	1,142,598	22,403	2.00%
433185	Penalties on Garbage Fees	7,205	7,333	7,475	7,282	7,625	150	2.01%
433200	Metra Parking	61,933	53,070	18,146	5,015	23,890	5,744	31.65%
433220	Parking Lot Fees	114,462	138,343	83,158	92,845	118,236	35,078	42.18%
433225	Administrative Towing Fees	104,000	90,700	120,497	82,500	102,175	(18,322)	-15.21%
433230	Animal Release Fees	90	-	-	-	-	-	0.00%
433515	NSF Fees	250	25	400	200	400	-	0.00%
433530	50/50 Sidewalk Program	5,344	1,770	10,000	93	10,000	-	0.00%
433536	Elevator Inspection Fees	4,400	4,450	4,250	4,450	4,450	200	4.71%
433537	Elevator Reinspection Fees	1,050	250	400	300	400	-	0.00%
433540	ROW Encroachment Fees	1,100	1,200	-	-	-	-	0.00%
433550	Ambulance Fees	388,119	404,824	396,000	333,463	350,000	(46,000)	-11.62%
433554	CPR Fees	1,480	680	1,000	960	1,000	-	0.00%
433557	Car Fire & Extrication Fee	1,000	500	1,000	500	500	(500)	-50.00%
433560	State Highway Maintenance	45,672	62,612	61,659	63,565	63,565	1,906	3.09%
	Charges for Services	**7,018,796**	**6,762,293**	**7,017,376**	**7,032,099**	**7,185,256**	**167,880**	**2.39%**
444230	Police Tickets	184,382	163,689	98,944	110,628	162,126	63,182	63.86%
444240	Automated Traffic Enf Fines	835,613	837,966	933,633	297,752	891,904	(41,729)	-4.47%
444300	Dues & Subscriptions	4,798	2,084	3,947	15,169	6,256	2,309	58.50%
444430	Court Fines	46,581	32,585	49,687	48,913	46,143	(3,544)	-7.13%
444435	DUI Fines	9,542	6,750	5,938	6,359	4,851	(1,087)	-18.31%
444436	Drug Forfeiture Revenue	-	-	534	300	318	(216)	-40.45%
444439	Article 36 Forfeited Funds	-	-	2,314	800	1,871	(443)	-19.14%
444440	Building Construction Citation	11,750	385	5,000	19,142	6,000	1,000	20.00%
	Fines	**1,092,666**	**1,043,459**	**1,099,997**	**499,063**	**1,119,469**	**19,472**	**1.77%**

Village of River Forest
Budget Summary by Account-All Funds
Fiscal Year 2022 Budget

	Revenues by Account - All Funds	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
455100	Interest Earned	1,076,395	1,361,052	1,408,445	1,149,081	1,077,077	(331,368)	-23.53%
455200	Net Change in Fair Value	1,411,947	(1,198,780)	1,658,463	7,750,000	2,574,396	915,933	55.23%
	Interest	**2,488,342**	**162,272**	**3,066,908**	**8,899,081**	**3,651,473**	**584,565**	**19.06%**
411100	Employer Contribution	2,656,090	3,075,798	3,144,474	3,049,931	3,638,786	494,312	15.72%
466410	Miscellaneous	14,998	115,992	19,735	12,640	15,000	(4,735)	-23.99%
466411	Miscellaneous Public Safety	2,324	2,663	3,500	1,810	2,750	(750)	-21.43%
466412	Reimb-Crossing Guards	70,881	65,745	64,836	32,135	67,286	2,450	3.78%
466415	Reimb of Expenses	44,820	472	10,000	5,000	10,000	-	0.00%
466417	IRMA Reimbursements	187,073	43,557	52,000	85,004	52,000	-	0.00%
466510	T Mobile Lease	41,503	36,000	36,000	36,000	36,000	-	0.00%
466511	WSCDC Rental Income	50,688	51,720	52,874	52,752	53,570	696	1.32%
466512	Rental Income	15,625	-	-	-	-	-	0.00%
466521	Law Enforcement Training Reimb	3,976	-	5,700	3,800	5,700	-	0.00%
466524	ISEARCH Grant	8,750	8,925	9,125	8,925	8,925	(200)	-2.19%
466525	Bullet Proof Vest Reimb	1,479	2,535	3,819	2,700	4,000	181	4.74%
466528	IDOT Safety Grant	4,824	7,112	28,217	9,188	10,861	(17,356)	-61.51%
466532	Grants	75,000	29,400	160,942	312,372	-	(160,942)	0.00%
466580	Sales of Meters	10,896	11,921	10,000	11,000	10,000	-	0.00%
466615	MABAS Grant	1,017	232	-	-	-	-	0.00%
466620	State Fire Marshal Training	1,114	5,759	1,000	1,262	1,475	475	47.50%
467381	Employee Contribution	464,769	490,855	528,500	455,733	527,727	(773)	-0.15%
467388	Sustainability Comm Donations	83	12,000	-	5,000	-	-	0.00%
477090	State Grants and Reimbs	87,334	20,259	-	-	-	-	0.00%
477100	State Allotment	283,596	273,744	277,624	245,784	258,073	(19,551)	-7.04%
477200	State Renewal Allotment	-	138,521	188,472	167,580	182,104	(6,368)	-3.38%
477250	State Rebuild Bond Fund Disb	-	-	-	245,426	245,426		0.00%
468001	IRMA Excess Surplus	(199,131)	184,122	200,000	155,058	200,000	-	0.00%
488000	Sale of Property	8,887	40,140	26,000	25,000	26,000	-	0.00%
	Miscellaneous	**3,836,596**	**4,617,473**	**4,822,818**	**4,924,100**	**5,355,683**	**532,865**	**11.05%**
477001	Transfer From General	424,171	456,795	25,000	-	-	(25,000)	0.00%
477002	Transfer From Water and Sewer	-	-	112,552	112,552	126,235	13,683	12.16%
487090	Bond Proceeds	-	525,000	-	-	5,400,000	5,400,000	0.00%
	Total Other Financing Sources	**424,171**	**981,795**	**137,552**	**112,552**	**5,526,235**	**5,388,683**	**3917.56%**
	Total Revenues	**$ 28,177,840**	**$ 27,951,037**	**$ 29,773,018**	**$ 35,582,833**	**$ 36,878,641**	**$ 7,105,623**	**23.87%**

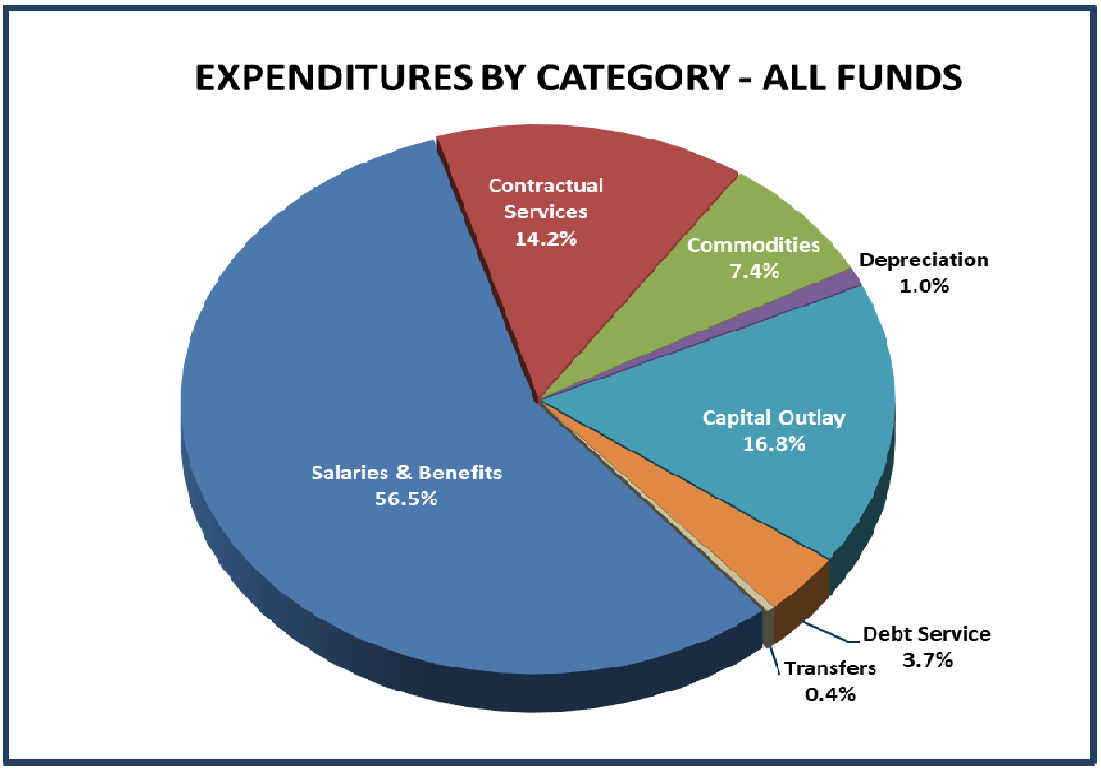
Expenditures by Fund- All Funds

FUND	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET
EXPENDITURES AND OTHER FINANCING USES					
General (01)	$ 15,950,250	$ 16,319,760	$ 16,645,256	$ 15,570,138	$ 16,591,620
Special Revenue Fund					
Motor Fuel Tax (03)	488,148	398,475	711,936	678,848	544,488
Debt Service Fund					
Debt Service Fund (05)	253,584	259,461	267,681	267,313	265,511
Capital Project Funds					
Capital Equip Replacement (13)	426,573	228,925	646,324	89,240	684,710
Capital Improvements Fund (14)	810,104	1,962,288	1,576,330	637,192	2,447,120
Economic Development (16)	13,861	181,373	50,000	50,374	-
TIF-Madison Street (31)	80,225	232,472	84,418	80,354	126,490
TIF-North Avenue (32)	18,744	1,565	17,000	66	17,000
Infrastructure Imp Bond (35)	225,411	289,652	275,000	277,174	250,000
	1,574,919	2,896,275	2,649,072	1,134,400	3,525,320
Enterprise Fund					
Water and Sewer (02)	4,267,255	4,426,447	6,145,077	6,002,317	7,819,325
Trust and Agency Funds					
Police Pension (09)	2,367,490	2,555,696	2,839,561	3,215,906	2,907,833
Fire Pension (10)	1,857,138	1,983,222	2,122,324	1,988,813	2,167,432
	4,224,629	4,538,918	4,961,885	5,204,719	5,075,265
Total Village Expenditures	$ 26,758,785	$ 28,839,336	$ 31,380,907	$ 28,857,735	$ 33,821,529



Expenditures by Category- All Funds

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET	$CHNG FY21/22	% CHNG FY21/22
EXPENDITURES BY CATEGORY-ALL FUNDS							
Personal Services	$ 7,854,790	$ 7,917,685	$ 8,515,064	$ 7,791,560	$ 8,491,165	$ (23,899)	-0.28%
Employee Benefits	8,721,288	9,371,509	10,456,909	10,118,800	10,612,522	155,613	1.49%
Salaries & Benefits	16,576,078	17,289,193	18,971,973	17,910,360	19,103,687	131,714	0.69%
Contractual Services	4,610,359	4,358,311	4,365,047	4,373,523	4,805,174	440,127	10.08%
Commodities	2,047,092	2,029,091	2,192,836	2,496,800	2,526,356	333,520	15.21%
Depreciation	356,031	347,535	355,000	355,000	355,000	-	0.00%
Capital Outlay	2,156,588	3,768,255	4,145,630	2,328,477	5,666,730	1,521,100	36.69%
Debt Service	586,087	590,156	1,237,869	1,240,649	1,238,347	478	0.04%
Transfers	426,550	456,795	112,552	152,926	126,235	13,683	12.16%
Total Expenditures	**$ 26,758,785**	**$ 28,839,336**	**$ 31,380,907**	**$ 28,857,735**	**$ 33,821,529**	**$ 2,440,622**	**7.78%**



Village of River Forest
Budget Summary by Account - All Funds
Fiscal Year 2022 Budget

	Expenditures by Account - All Funds	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
	Personal Services							
510100	Salaries Sworn	4,484,695	4,471,593	4,988,217	4,299,141	4,905,053	(83,164)	-1.67%
510200	Salaries Regular	2,358,163	2,424,487	2,539,339	2,437,915	2,600,408	61,069	2.40%
511500	Specialist Pay	186,841	191,675	188,417	182,987	192,820	4,403	2.34%
511600	Holiday Pay	187,106	189,418	218,622	198,794	213,215	(5,407)	-2.47%
511700	Overtime	466,943	431,399	393,250	538,356	417,229	23,979	6.10%
511727	IDOT STEP Overtime	4,005	5,388	28,217	8,060	10,861	(17,356)	-61.51%
511750	Compensated Absences	39,475	68,525	-	-	-	-	0.00%
511800	Educational Incentives	50,590	52,800	54,850	51,850	49,150	(5,700)	-10.39%
511950	Insurance Refusal Reimb	5,400	5,950	6,069	5,663	2,443	(3,626)	-59.75%
513000	Part-Time Salaries	71,572	76,451	98,083	68,794	99,986	1,903	1.94%
	Total Personal Services	7,854,790	7,917,685	8,515,064	7,791,560	8,491,165	(23,899)	-0.28%
	Employee Benefits							
520100	ICMA Retirement Contribution	-	14,800	15,339	-	-	(15,339)	0.00%
520320	FICA	151,759	151,096	162,455	157,224	167,123	4,668	2.87%
520325	Medicare	109,202	110,613	123,533	107,789	123,429	(104)	-0.08%
520330	IMRF	188,176	166,113	294,892	277,621	306,466	11,574	3.92%
520350	Employee Assistance Program	1,804	1,827	1,850	1,850	1,850	-	0.00%
520375	Fringe Benefits	24,410	24,880	26,400	26,301	27,360	960	3.64%
520381	IMRF Pension Expense	77,743	90,202	-	-	-	-	0.00%
520400	Health Insurance	1,175,999	1,092,456	1,249,712	1,188,697	1,190,119	(59,593)	-4.77%
520420	Health Insurance - Retirees	140,442	144,672	136,337	128,828	131,343	(4,994)	-3.66%
520421	OPEB - Other Post Employment Benefits	4,596	6,052	-	-	-	-	0.00%
520425	Life Insurance	4,866	4,997	5,354	5,835	5,238	(116)	-2.17%
520430	VEBA Contributions	146,108	142,882	184,716	185,542	176,288	(8,428)	-4.56%
520500	Wellness Program	1,644	3,021	3,250	3,715	-	(3,250)	-100.00%
526100	Public Safety Pensions	4,038,438	4,342,101	4,681,453	4,985,466	4,794,521	113,068	2.42%
526150	Public Safety Pension Refunds	-	-	50,000	-	50,000	-	0.00%
530009	Police Pension Contributions	1,462,304	1,584,889	1,830,611	1,559,491	1,874,179	43,568	2.38%
530010	Fire Pension Contributions	1,193,797	1,490,909	1,691,007	1,490,441	1,764,606	73,599	4.35%
	Total Employee Benefits	8,721,288	9,371,509	10,456,909	10,118,800	10,612,522	155,613	1.49%
	Contractual Services							
530100	Electricity	33,834	41,984	34,000	38,574	34,000	-	0.00%
530200	Communications	41,392	34,815	34,322	53,759	50,157	15,835	46.14%
530300	Auditing Services	30,685	38,960	37,000	35,910	40,020	3,020	8.16%
530350	Actuarial Services	9,375	13,185	10,055	10,430	14,310	4,255	42.32%
530360	Payroll Services	32,565	31,460	42,385	43,025	44,035	1,650	3.89%
530370	Professional Services	9,335	9,552	10,470	12,910	13,045	2,575	24.59%
530380	Consulting Services	329,647	280,690	396,057	342,506	617,224	221,167	55.84%
530385	Administrative Adjudication	20,690	17,334	23,740	18,158	23,740	-	0.00%
530390	Engineering Fees	140,812	-	-	-	-	-	0.00%
530400	Secretarial Services	4,099	4,047	4,000	9,500	5,000	1,000	25.00%
530410	IT Support	224,342	224,000	211,489	277,448	246,665	35,176	16.63%
530420	Legal Services	49,484	83,293	118,000	108,840	64,000	(54,000)	-45.76%
530425	Village Attorney	174,433	181,063	127,500	135,141	127,500	-	0.00%
530426	Village Prosecutor	12,533	10,504	12,000	12,000	12,000	-	0.00%
530429	Vehicle Sticker Program	15,442	16,070	17,355	17,645	18,625	1,270	7.32%
530430	Animal Control	940	1,050	2,500	1,892	2,200	(300)	-12.00%
530440	Property Taxes	6,258	-	-	488	-	-	0.00%
531100	Health/Inspection Services	15,450	15,450	15,450	15,450	15,450	-	0.00%
531250	Unemployment Claims	9,405	32,126	5,000	3,500	5,000	-	0.00%
531300	Inspections	62,190	61,847	70,490	57,556	69,920	(570)	-0.81%
531305	Plan Review Services	17,668	51,337	25,000	36,953	20,000	(5,000)	-20.00%
531310	Julie Notifications	1,825	1,756	3,345	3,345	3,345	-	0.00%
532100	Bank Fees	42,149	50,266	52,858	51,788	55,913	3,055	5.78%
532200	Liability Insurance	311,030	303,520	295,560	275,433	265,299	(30,261)	-10.24%
532250	IRMA Liability Deductible	157,592	50,773	24,500	35,000	19,500	(5,000)	-20.41%
533050	Water System Maintenance	103,599	73,948	120,500	140,000	123,500	3,000	2.49%
533055	Hydrant Maintenance	3,818	1,649	25,000	-	10,000	(15,000)	-60.00%
533100	Maintenance of Equipment	14,265	13,405	26,616	24,286	26,835	219	0.82%

Village of River Forest
Budget Summary by Account - All Funds
Fiscal Year 2022 Budget

	Expenditures by Account - All Funds	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
533200	Maintenance of Vehicles	109,942	126,197	135,195	143,677	141,635	6,440	4.76%
533300	Maint of Office Equipment	11,231	12,861	12,540	11,600	12,540	-	0.00%
533400	Maintenance Traffic/St Lights	92,475	57,320	67,400	55,000	67,400	-	0.00%
533550	Maintenance of Trees	81,204	122,711	104,500	84,000	98,500	(6,000)	-5.74%
533600	Maintenance of Buildings	84,067	116,628	101,720	101,750	113,070	11,350	11.16%
533610	Maintenance of Sidewalks	55,758	55,089	55,000	55,579	55,000	-	0.00%
533620	Maintenance of Streets	119,187	174,605	203,000	198,932	163,000	(40,000)	-19.70%
533630	Overhead Sewer Program	58,054	25,710	59,000	110,000	59,000	-	0.00%
533631	Lead Service Line Program	-	-	-	-	250,000	250,000	0.00%
533640	Sewer/Catch Basin Repair	33,431	49,694	50,000	45,000	50,000	-	0.00%
534100	Training	39,649	44,847	71,150	45,047	71,850	700	0.98%
534200	Community Support Services	134,014	116,300	109,471	91,030	111,721	2,250	2.06%
534250	Travel & Meeting	20,150	18,412	35,130	3,250	26,395	(8,735)	-24.86%
534275	WSCDC Contribution	339,499	325,370	148,426	129,568	182,199	33,773	22.75%
534277	Citizens Corps Council	-	823	5,000	500	5,000	-	0.00%
534278	Medical Reserve Corps	-	-	500	-	500	-	0.00%
534290	License Fees	12,000	12,000	12,000	12,000	12,000	-	0.00%
534300	Dues & Subscriptions	45,656	54,980	56,633	56,601	57,018	385	0.68%
534350	Printing	16,526	14,417	14,250	11,509	11,000	(3,250)	-22.81%
534400	Medical & Screening	23,035	12,865	31,965	22,269	31,965	-	0.00%
534450	Testing	20,282	3,959	15,000	9,200	6,000	(9,000)	-60.00%
534480	Water Testing	8,026	3,025	4,280	4,280	3,590	(690)	-16.12%
535300	Advertising/Legal Notice	12,931	8,322	6,850	12,860	10,000	3,150	45.99%
535350	Dumping Fees	28,064	30,873	33,000	58,000	33,000	-	0.00%
535400	Damage Claims	180,389	60,732	31,500	102,386	34,000	2,500	7.94%
535450	Street Light Electricity	27,957	28,261	27,900	23,942	27,660	(240)	-0.86%
535500	Collection & Disposal	1,068,452	1,107,676	1,120,195	1,110,697	1,142,598	22,403	2.00%
535510	Leaf Disposal	78,627	88,658	72,000	59,765	72,000	-	0.00%
535600	Community & Employee Programs	34,896	41,890	24,250	41,544	29,250	5,000	20.62%
535700	GEMT Expenses	-	-	12,000	12,000	-	(12,000)	-100.00%
	Total Contractual Services	4,610,359	4,358,311	4,365,047	4,373,523	4,805,174	440,127	10.08%
	Commodities							
540100	Office Supplies	25,564	27,791	28,125	24,710	28,185	60	0.21%
540150	Equipment	615	42,016	3,150	142,010	3,150	-	0.00%
540200	Gas & Oil	89,180	84,173	80,898	69,742	78,366	(2,532)	-3.13%
540300	Uniforms Sworn Personnel	43,675	49,265	46,133	42,715	47,333	1,200	2.60%
540310	Uniforms Other Personnel	7,346	7,050	8,175	5,333	8,175	-	0.00%
540400	Prisoner Care	2,094	2,271	3,540	4,509	3,650	110	3.11%
540500	Vehicle Parts	12,416	18,741	18,000	13,500	18,000	-	0.00%
540600	Operating Supplies/Equipment	117,667	135,620	185,688	173,120	300,619	114,931	61.89%
540601	Radios	7,330	4,179	8,350	7,810	8,350	-	0.00%
540602	Firearms and Range Supplies	13,653	16,291	17,640	14,740	18,640	1,000	5.67%
540603	Evidence Supplies	10,250	10,437	7,650	7,279	7,650	-	0.00%
540605	DUI Expenditures	6,379	7,376	5,938	5,500	4,851	(1,087)	-18.31%
540610	Drug Forfeiture Expenditures	3,975	2,210	534	3,390	318	(216)	-40.45%
540615	Article 36 Seizures	8,895	-	2,314	2,100	1,871	(443)	-19.14%
540620	Cannabis Tax Act Expenditures	-	-	4,500	3,500	4,465	(35)	-0.78%
540800	Trees	27,626	29,656	36,000	36,000	36,000	-	0.00%
541300	Postage	16,721	20,329	20,300	18,655	19,213	(1,087)	-5.35%
542100	Snow & Ice Control	33,867	54,883	81,876	60,000	54,428	(27,448)	-33.52%
542200	Water From Chicago	1,602,809	1,480,397	1,602,515	1,831,873	1,850,897	248,382	15.50%
543100	Miscellaneous Expenses	17,030	36,408	31,510	30,314	32,195	685	2.17%
	Total Commodities	2,047,092	2,029,091	2,192,836	2,496,800	2,526,356	333,520	15.21%
	Depreciation/Gain/Loss							
550010	Depreciation	356,031	379,731	355,000	355,000	355,000	-	0.00%
550050	Gain on Disposal of Assets	-	(32,196)	-	-	-	-	0.00%
	Total Depreciation/Gain/Loss	356,031	347,535	355,000	355,000	355,000	-	0.00%
	Capital Outlay							
550500	Building Improvements	374,722	82,044	60,160	-	136,300	76,140	126.56%

Village of River Forest
Budget Summary by Account - All Funds
Fiscal Year 2022 Budget

	Expenditures by Account - All Funds	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
550700	Property Purchase	-	467,616	-	-	-	-	0.00%
551150	Sewer System Improvements	173,990	175,677	175,000	138,908	375,000	200,000	114.29%
551205	Streetscape Improvements	21,817	258,452	298,380	135,000	46,000	(252,380)	-84.58%
551210	Parking Lot Improvements	34,250	59,150	-	-	-	-	0.00%
551250	Alley Improvements	234,300	917,471	300,000	239,000	1,850,000	1,550,000	516.67%
551300	Water System Improvements	58,298	312,170	943,000	660,000	1,448,000	505,000	53.55%
551400	Meter Replacement Program	16,195	21,290	7,500	7,500	-	(7,500)	-100.00%
554300	Other Improvements	36,012	187,087	14,576	14,576	54,000	39,424	270.47%
558610	Furniture and Equipment	7,650	15,640	17,190	56,192	-	(17,190)	-100.00%
558620	Information Technology Equip	130,004	281,656	888,600	195,000	402,820	(485,780)	-54.67%
558700	Police Vehicles	85,861	123,640	45,780	-	138,660	92,880	202.88%
558720	Police Equipment	77,557	22,505	58,444	20,220	22,450	(35,994)	-61.59%
558800	Fire Vehicles	27,233	-	33,500	-	83,500	50,000	149.25%
558850	Fire Equipment	58,026	33,602	45,000	-	45,000	-	0.00%
558910	Public Works Vehicles	177,821	-	213,500	65,600	215,000	1,500	0.70%
558925	Public Works Equipment	-	87,431	250,000	3,420	180,000	(70,000)	-28.00%
559100	Street Improvements	642,852	722,824	795,000	793,061	670,000	(125,000)	-15.72%
	Total Capital Outlay	2,156,588	3,768,255	4,145,630	2,328,477	5,666,730	1,521,100	36.69%
	Debt Service							
560033	2018 GO Bond Principal	246,000	254,000	-	-	-	-	0.00%
560034	2018 GO Bond Interest	7,584	5,461	-	-	-	-	0.00%
560035	2020 GO Bond Principal	-	-	262,500	262,500	262,500	-	0.00%
560036	2020 GO Bond Interest	-	-	4,681	4,813	2,511	(2,170)	-46.36%
560071	2008B Alt Rev Interest (WS)	4,059	-	-	-	-	-	0.00%
560081	Interfund Loan Interest	37,520	53,942	53,542	56,190	56,190	2,648	4.95%
560103	Community Bk Loan Interest (WS)	250	-	-	-	-	-	0.00%
560104	IEPA Loan Principal (WS)	-	-	648,794	648,794	663,212	14,418	2.22%
560105	IEPA Loan Interest (WS)	290,674	276,753	268,352	268,352	253,934	(14,418)	-5.37%
	Total Debt Service	586,087	590,156	1,237,869	1,240,649	1,238,347	478	0.04%
	Transfers							
575000	County Reimbursements	-	-	-	40,374	-	-	0.00%
575013	Transfer to Capital Equipment Repl Fun	424,171	456,795	112,552	112,552	126,235	13,683	12.16%
575032	Transfer to TIF-North Avenue	2,379	-	-	-	-	-	0.00%
	Total Transfers	426,550	456,795	112,552	152,926	126,235	13,683	12.16%
	Total Expenditures	**26,758,785**	**28,839,336**	**31,380,907**	**28,857,735**	**33,821,529**	**2,440,622**	**7.78%**

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
General Fund
Budget Detail by Account
Fiscal Year 2022 Budget

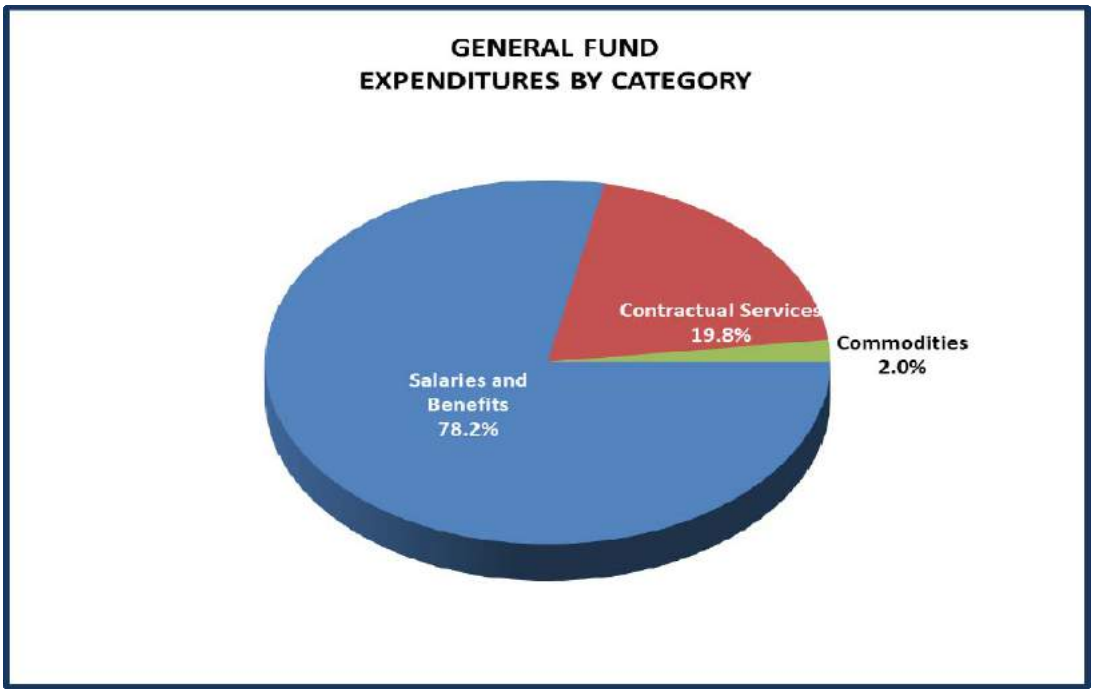
Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
01	**General Fund**							
01-00-00-41-1000	Property Tax-Prior Years	3,047,411	3,162,428	3,278,104	3,270,715	3,153,861	(124,243)	-3.79%
01-00-00-41-1021	Property Tax-Current Year	3,378,532	3,470,599	3,424,403	3,464,307	3,402,836	(21,567)	-0.63%
	Property Taxes	**6,425,943**	**6,633,027**	**6,702,507**	**6,735,022**	**6,556,697**	**(145,810)**	**-2.18%**
01-00-00-41-1150	Replacement Tax	138,628	151,747	177,760	148,301	146,818	(30,942)	-17.41%
01-00-00-41-1190	Restaurant Tax	164,490	151,323	100,882	143,664	145,101	44,219	43.83%
01-00-00-41-1200	Sales Tax	1,871,397	1,844,478	1,725,566	1,807,544	1,832,850	107,284	6.22%
01-00-00-41-1205	State Use Tax	339,663	406,340	441,294	507,537	497,154	55,860	12.66%
01-00-00-41-1210	Non-Home Rule Sales Tax	846,725	780,935	661,180	636,971	643,341	(17,839)	-2.70%
01-00-00-41-1250	Income Tax	1,084,678	1,210,870	1,133,580	1,198,197	1,238,975	105,395	9.30%
01-00-00-41-1450	Transfer Tax	121,728	126,594	118,295	138,833	128,614	10,319	8.72%
01-00-00-41-1460	Communication Tax	269,441	229,384	219,348	194,726	184,990	(34,358)	-15.66%
01-00-00-41-1475	Utility Tax Elec	441,078	413,046	431,462	441,885	466,494	35,032	8.12%
01-00-00-41-1480	Utility Tax Gas	186,938	167,825	175,000	180,000	176,496	1,496	0.85%
01-00-00-41-1490	Local Gasoline Tax	-	-	-	92,862	95,000	95,000	0.00%
01-00-00-41-1600	Cannabis State Excise Tax	-	2,355	4,500	8,317	8,935	4,435	98.56%
	Other Taxes	**5,464,766**	**5,484,895**	**5,188,867**	**5,498,837**	**5,564,768**	**375,901**	**7.24%**
01-00-00-42-2115	Pet Licenses	1,470	930	2,000	1,400	2,000	-	0.00%
01-00-00-42-2120	Vehicle Licenses	307,159	294,338	295,000	279,014	290,000	(5,000)	-1.69%
01-00-00-42-2125	Cab License	500	-	-	-	-	-	0.00%
01-00-00-42-2345	Contractor's License Fees	77,270	75,936	93,510	97,560	99,511	6,001	6.42%
01-00-00-42-2350	Business Licenses	18,845	20,188	21,000	21,356	21,000	-	0.00%
01-00-00-42-2355	Tent Licenses	180	90	300	90	300	-	0.00%
01-00-00-42-2360	Building Permits	319,739	1,058,868	517,525	481,966	541,605	24,080	4.65%
01-00-00-42-2361	Plumbing Permits	38,660	41,805	40,880	41,794	42,630	1,750	4.28%
01-00-00-42-2362	Electrical Permits	38,421	62,975	49,600	49,609	50,600	1,000	2.02%
01-00-00-42-2364	Reinspection Fees	6,300	4,200	5,000	3,900	5,000	-	0.00%
01-00-00-42-2365	Bonfire Permits	30	90	60	60	60	-	0.00%
01-00-00-42-2366	Beekeeping Permit	75	-	150	25	150	-	0.00%
01-00-00-42-2368	Solicitors Permits	1,100	950	1,200	600	1,200	-	0.00%
01-00-00-42-2369	Zoning Variation Fee		-	-	3,750	3,000	3,000	0.00%
01-00-00-42-2370	Film Crew License	6,900	3,000	5,100	5,250	4,813	(287)	-5.63%
01-00-00-42-2520	Liquor Licenses	25,600	26,300	25,000	22,500	23,500	(1,500)	-6.00%
01-00-00-42-2570	Cable/Video Svc Provider Fees	211,687	209,755	212,530	203,376	209,888	(2,642)	-1.24%
	Licenses & Permits	**1,053,935**	**1,799,425**	**1,268,855**	**1,212,250**	**1,295,257**	**26,402**	**2.08%**
01-00-00-43-3065	Police Reports	2,437	1,991	2,200	2,200	2,200	-	0.00%
01-00-00-43-3070	Fire Reports	577	250	375	400	400	25	6.67%
01-00-00-43-3180	Garbage Collection	1,063,818	1,101,687	1,120,195	1,110,697	1,142,598	22,403	2.00%
01-00-00-43-3185	Penalties on Garbage Fees	7,205	7,333	7,475	7,282	7,625	150	2.01%
01-00-00-43-3200	Metra Daily Parking	46,717	39,803	3,046	3,761	8,790	5,744	188.58%
01-00-00-43-3220	Parking Lot Permit Fees	85,847	103,757	39,922	68,884	75,000	35,078	87.87%
01-00-00-43-3225	Administrative Towing Fees	104,000	90,700	120,497	82,500	102,175	(18,322)	-15.21%
01-00-00-43-3230	Animal Release Fees	90	-	-	-	-	-	0.00%
01-00-00-43-3515	NSF Fees	125	25	200	-	200	-	0.00%
01-00-00-43-3530	50/50 Sidewalk Program	5,343	1,770	10,000	93	10,000	-	0.00%
01-00-00-43-3536	Elevator Inspection Fees	4,400	4,450	4,250	4,450	4,450	200	4.71%
01-00-00-43-3537	Elevator Reinspection Fees	1,050	250	400	300	400	-	0.00%
01-00-00-43-3540	ROW Encroachment Fees	1,100	1,200	-	-	-	-	0.00%
01-00-00-43-3550	Ambulance Fees	388,119	404,824	396,000	333,463	350,000	(46,000)	-11.62%
01-00-00-43-3554	CPR Fees	1,480	680	1,000	960	1,000	-	0.00%
01-00-00-43-3557	Car Fire & Extrication Fee	1,000	500	1,000	500	500	(500)	-50.00%
01-00-00-43-3560	State Highway Maintenance	45,673	62,612	61,659	63,565	63,565	1,906	3.09%
	Charges for Services	**1,758,979**	**1,821,832**	**1,768,219**	**1,679,055**	**1,768,903**	**684**	**0.04%**
01-00-00-44-4230	Police Tickets	184,382	163,689	98,944	110,628	162,126	63,182	63.86%
01-00-00-44-4240	Automated Traffic Enf Fines	35,531	36,944	41,064	41,904	41,904	840	2.05%
01-00-00-44-4300	Local Ordinance Tickets	4,798	2,084	3,947	15,169	6,256	2,309	58.50%
01-00-00-44-4430	Court Fines	46,581	32,585	49,687	48,913	46,143	(3,544)	-7.13%
01-00-00-44-4435	DUI Fines	9,542	6,750	5,938	6,359	4,851	(1,087)	-18.31%
01-00-00-44-4436	Drug Forfeiture Revenue	-	-	534	300	318	(216)	-40.45%

Village of River Forest
General Fund
Budget Detail by Account
Fiscal Year 2022 Budget

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
01-00-00-44-4439	Article 36 Forfeited Funds	-	-	2,314	800	1,871	(443)	-19.14%
01-00-00-44-4440	Building Construction Citation	11,750	385	5,000	19,142	6,000	1,000	20.00%
	Fines & Forfeits	**292,584**	**242,437**	**207,428**	**243,215**	**269,469**	**62,041**	**29.91%**
01-00-00-45-5100	Interest	130,766	156,411	136,712	99,571	75,227	(61,485)	-44.97%
01-00-00-45-5200	Net Change in Fair Value	10,400	13,656	-	-	-	-	0.00%
	Interest	**141,166**	**170,067**	**136,712**	**99,571**	**75,227**	**(61,485)**	**-44.97%**
01-00-00-46-6410	Miscellaneous	8,849	110,093	9,735	7,540	10,000	265	2.72%
01-00-00-46-6411	Miscellaneous Public Safety	2,324	2,663	3,500	1,810	2,750	(750)	-21.43%
01-00-00-46-6412	Reimbursements-Crossing Guards	70,881	65,745	64,836	32,135	67,286	2,450	3.78%
01-00-00-46-6415	Reimbursement of Expenses	36,610	472	10,000	5,000	10,000	-	0.00%
01-00-00-46-6417	IRMA Reimbursements	178,767	43,557	50,000	85,004	50,000	-	0.00%
01-00-00-46-6510	T-Mobile Lease	41,503	36,000	36,000	36,000	36,000	-	0.00%
01-00-00-46-6511	WSCDC Rental Income	50,688	51,720	52,874	52,752	53,570	696	1.32%
01-00-00-46-8001	IRMA Excess	(199,131)	184,122	200,000	155,058	200,000	-	0.00%
	Miscellaneous	**190,492**	**494,373**	**426,945**	**375,299**	**429,606**	**2,661**	**0.62%**
01-00-00-46-6521	Law Enforcement Training Reimb	3,976	-	5,700	3,800	5,700	-	0.00%
01-00-00-46-6524	ISEARCH Grant	8,750	8,925	9,125	8,925	8,925	(200)	-2.19%
01-00-00-46-6525	Bullet Proof Vest Reimb-DOJ	1,479	2,535	3,819	2,700	4,000	181	4.74%
01-00-00-46-6528	IDOT Traffic Safety Grant	4,824	7,112	28,217	9,188	10,861	(17,356)	-61.51%
01-00-00-46-6532	Grants	-	29,400	160,942	256,180	-	(160,942)	-100.00%
01-00-00-46-6615	MABAS Grant	1,017	232	-	-	-	-	0.00%
01-00-00-46-6620	State Fire Marshal Training	1,114	5,759	1,000	1,262	1,475	475	47.50%
01-00-00-46-7388	Sustainability Comm Donations	83	12,000		5,000	-	-	0.00%
	Grants & Contributions	**21,242**	**65,963**	**208,803**	**287,055**	**30,961**	**(177,842)**	**-85.17%**
01-00-00-48-8000	Sale of Property	-	-	1,000	-	1,000	-	0.00%
	Other Financing Sources	**-**	**-**	**1,000**	**-**	**1,000**	**-**	**0.00%**
	Revenue	**15,349,106**	**16,712,017**	**15,909,336**	**16,130,304**	**15,991,888**	**82,552**	**0.52%**

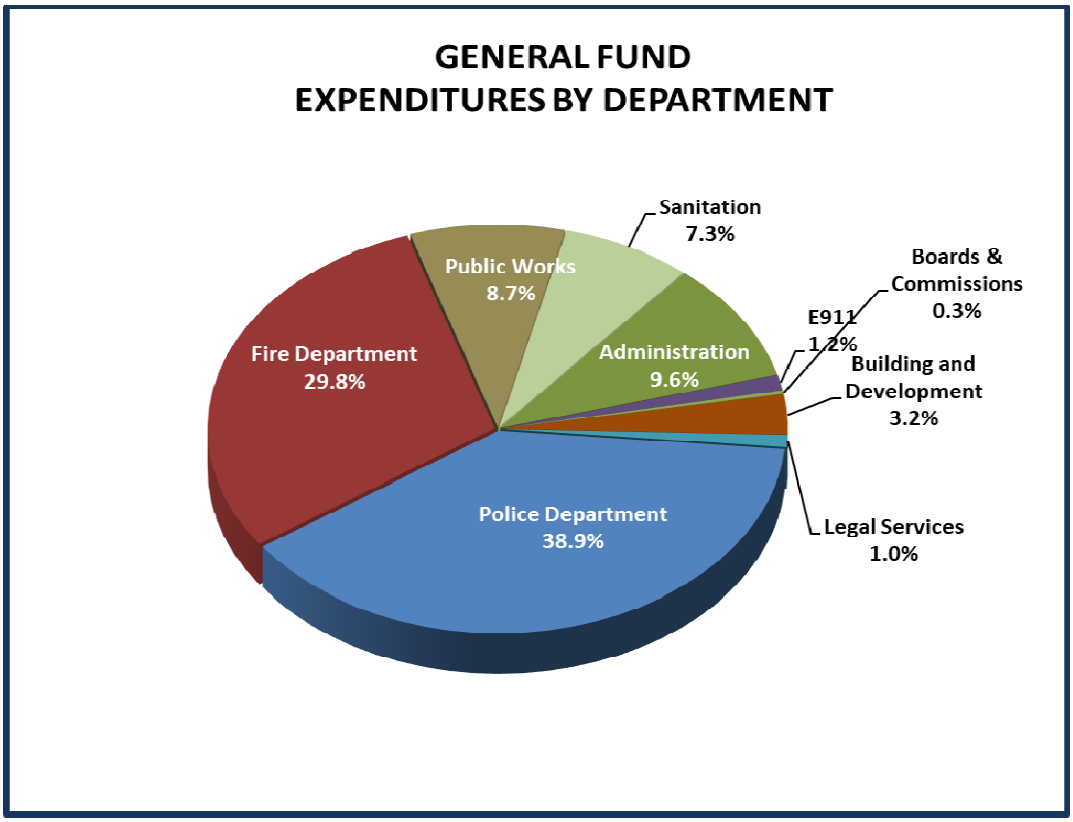
General Fund- Expenditures by Category

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET	$CHNG FY21/22	% CHNG FY21/22
EXPENDITURES BY CATEGORY							
Personal Services	7,047,340	7,069,217	7,634,087	6,952,264	7,598,620	(35,467)	-0.46%
Employee Benefits	4,340,661	4,687,626	5,367,998	4,786,607	5,379,565	11,567	0.22%
Salaries and Benefits	11,388,001	11,756,843	13,002,085	11,738,871	12,978,185	(23,900)	-0.18%
Contractual Services	3,768,669	3,638,902	3,270,092	3,333,797	3,286,373	16,281	0.50%
Commodities	367,030	428,967	373,079	497,470	327,062	(46,017)	-12.33%
Capital Outlay	-	38,253	-	-	-	-	0.00%
Transfers	426,550	456,795	-	-	-	-	0.00%
TOTAL	15,950,250	16,319,760	16,645,256	15,570,138	16,591,620	(53,636)	-0.32%



General Fund Expenditures by Department

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET	$CHNG FY21/22	% CHNG FY21/22
EXPENDITURES BY DEPARTMENT							
Administration	1,663,114	1,674,079	1,581,114	1,603,282	1,596,857	15,743	1.00%
E911	347,499	334,193	167,976	138,468	200,749	32,773	19.51%
Boards & Commissions	122,456	44,829	49,464	77,036	47,337	(2,127)	-4.30%
Building and Development	438,294	474,370	504,047	478,546	538,123	34,076	6.76%
Legal Services	206,534	227,459	162,000	208,915	162,000	-	0.00%
Police Department	5,981,907	6,060,944	6,674,045	5,793,597	6,446,691	(227,354)	-3.41%
Fire Department	4,362,399	4,630,633	4,793,461	4,573,206	4,938,161	144,700	3.02%
Public Works	1,680,967	1,676,919	1,520,454	1,526,626	1,446,604	(73,850)	-4.86%
Sanitation	1,147,079	1,196,334	1,192,695	1,170,462	1,215,098	22,403	1.88%
TOTAL	15,950,250	16,319,760	16,645,256	15,570,138	16,591,620	(53,636)	-0.32%



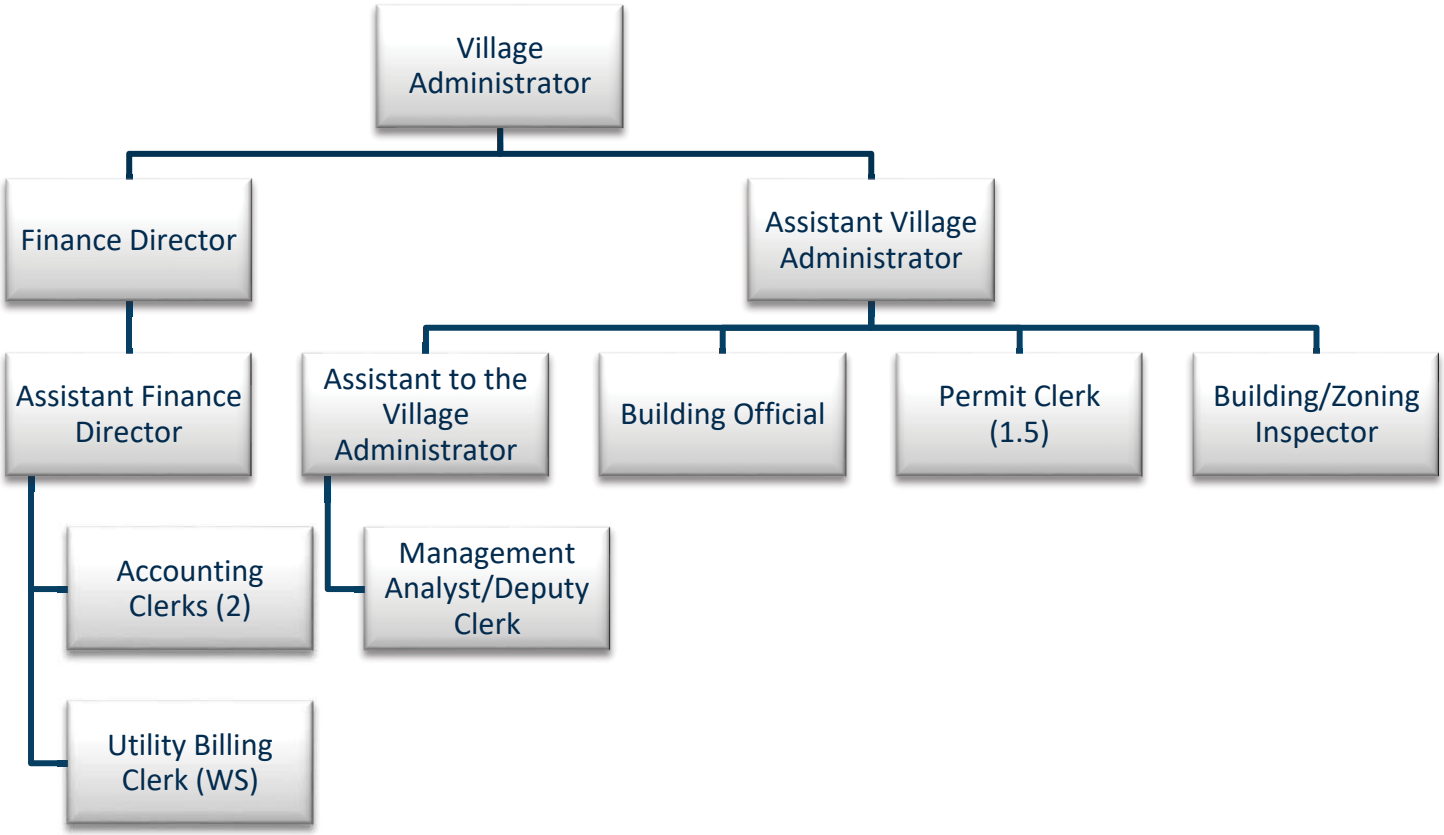
Village of River Forest
General Fund
Budget Summary by Account
Fiscal Year 2022 Budget

ACCOUNT NUMBER	DESCRIPTION	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
	Personal Services							
510100	Salaries Sworn	4,484,695	4,471,593	4,988,217	4,299,141	4,905,053	(83,164)	-1.67%
510200	Salaries Regular	1,564,506	1,599,805	1,681,997	1,617,254	1,729,973	47,976	2.85%
511500	Specialist Pay	184,741	189,575	186,317	180,887	190,720	4,403	2.36%
511600	Holiday Pay	187,106	189,418	218,622	198,794	213,215	(5,407)	-2.47%
511700	Overtime	461,864	422,774	381,250	523,356	405,229	23,979	6.29%
511727	IDOT STEP Overtime	4,005	5,388	28,217	8,060	10,861	(17,356)	-61.51%
511750	Compensated Absences-Retiremt	39,475	68,525	-	-	-	-	0.00%
511800	Educational Incentives	50,590	52,800	54,850	51,850	49,150	(5,700)	-10.39%
511950	Insurance Refusal Reim	4,972	4,375	4,534	4,128	2,433	(2,101)	-46.34%
513000	Part-Time Salaries	65,386	64,964	90,083	68,794	91,986	1,903	2.11%
	Total Personal Services	7,047,340	7,069,217	7,634,087	6,952,264	7,598,620	(35,467)	-0.46%
	Employee Benefits							
520100	ICMA Retirement Contract	-	13,320	13,805	-	-	(13,805)	-100.00%
520320	FICA	103,317	100,441	108,960	106,947	112,774	3,814	3.50%
520326	Medicare	97,693	98,445	110,649	95,765	110,377	(272)	-0.25%
520331	IMRF	188,177	166,113	198,969	187,471	207,236	8,267	4.15%
520350	Employee Assistance Program	1,804	1,827	1,850	1,850	1,850	-	0.00%
520376	Fringe Benefits	18,512	19,257	20,784	20,724	21,696	912	4.39%
520401	Health Insurance	998,474	932,038	1,080,077	1,017,059	991,070	(89,007)	-8.24%
520421	Health Insurance - Retirees	137,544	141,632	133,146	125,764	128,187	(4,959)	-3.72%
520426	Life Insurance	4,398	4,575	4,912	5,113	4,780	(132)	-2.69%
520431	VEBA Contributions	132,997	131,160	169,978	172,267	162,810	(7,168)	-4.22%
520500	Wellness Program	1,644	3,021	3,250	3,715	-	(3,250)	-100.00%
530009	Police Pension Contribution	1,462,304	1,584,889	1,830,611	1,559,491	1,874,179	43,568	2.38%
530010	Fire Pension Contribution	1,193,797	1,490,909	1,691,007	1,490,441	1,764,606	73,599	4.35%
	Total Employee Benefits	4,340,661	4,687,626	5,367,998	4,786,607	5,379,565	11,567	0.22%
	Contractual Services							
530200	Communications	34,628	29,355	28,862	45,731	41,997	13,135	45.51%
530300	Audit Services	17,375	23,858	21,920	20,798	24,500	2,580	11.77%
530350	Actuarial Services	2,730	6,405	3,175	3,335	6,680	3,505	110.39%
530370	Professional Services	9,336	9,552	10,470	12,910	13,045	2,575	24.59%
530380	Consulting Services	213,791	117,247	152,500	133,860	164,500	12,000	7.87%
530385	Administrative Adjudication	20,690	17,334	23,740	18,158	23,740	-	0.00%
530400	Secretarial Services	4,099	4,047	4,000	9,500	5,000	1,000	25.00%
530410	IT Support	182,348	183,528	146,687	198,820	173,408	26,721	18.22%
530420	Legal Services	36,846	60,562	38,000	74,840	40,000	2,000	5.26%
530425	Village Attorney	160,130	171,113	120,000	134,075	120,000	-	0.00%
530426	Village Prosecutor	12,533	10,504	12,000	12,000	12,000	-	0.00%
530429	Vehicle Sticker Program	15,442	16,070	17,355	17,645	18,625	1,270	7.32%
530430	Animal Control	940	1,050	2,500	1,892	2,200	(300)	-12.00%
531100	Health/Inspection Services	15,450	15,450	15,450	15,450	15,450	-	0.00%
531250	Unemployment Claims	9,405	32,126	5,000	3,500	5,000	-	0.00%
531300	Inspection Services	62,190	61,588	69,490	56,556	68,920	(570)	-0.82%
531305	Plan Review Services	17,668	51,337	25,000	36,953	20,000	(5,000)	-20.00%
531310	Julie Notifications	912	878	1,000	1,000	1,000	-	0.00%
532100	Bank Fees	9,776	10,550	12,028	13,249	13,911	1,883	15.66%
532200	Liability Insurance	272,553	267,617	255,539	238,581	229,396	(26,143)	-10.23%
532250	IRMA Liability Deductible	138,603	44,238	15,000	30,300	10,000	(5,000)	-33.33%
533100	Maintenance of Equipment	14,265	13,405	26,616	24,286	26,835	219	0.82%
533200	Maintenance of Vehicles	95,688	118,990	127,195	137,177	133,635	6,440	5.06%
533300	Maint of Office Equipment	10,185	11,086	11,540	9,600	11,540	-	0.00%
533400	Maintenance Traffic/St Lights	92,475	57,320	67,400	55,000	67,400	-	0.00%
533550	Tree Maintenance	81,204	122,711	104,500	84,000	98,500	(6,000)	-5.74%
533600	Maintenance of Buildings	63,481	82,284	78,170	83,750	73,520	(4,650)	-5.95%
533610	Maintenance of Sidewalks	55,758	55,089	55,000	55,579	55,000	-	0.00%

Village of River Forest
General Fund
Budget Summary by Account
Fiscal Year 2022 Budget

ACCOUNT NUMBER	DESCRIPTION	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
533620	Maintenance of Streets	103,630	132,551	58,000	59,915	8,000	(50,000)	-86.21%
534100	Training	37,682	43,052	65,500	41,697	65,200	(300)	-0.46%
534200	Community Support Services	134,014	116,300	109,471	91,030	111,721	2,250	2.06%
534250	Travel & Meeting	17,662	15,303	29,445	2,000	22,210	(7,235)	-24.57%
534275	WSCDC Contribution	339,499	325,370	148,426	129,568	182,199	33,773	22.75%
534277	Citizens Corps Council	-	823	5,000	500	5,000	-	0.00%
534278	Medical Reserve Corp	-	-	500	-	500	-	0.00%
534300	Dues & Subscriptions	42,876	51,199	53,553	53,811	53,968	415	0.77%
534350	Printing	11,140	10,947	7,700	9,168	6,500	(1,200)	-15.58%
534400	Medical & Screening	21,235	9,235	26,265	20,219	27,265	1,000	3.81%
534450	Testing	20,282	3,959	15,000	9,200	6,000	(9,000)	-60.00%
535300	Advertising/Legal Notice	7,549	7,146	4,250	12,610	7,500	3,250	76.47%
535350	Dumping Fees	12,926	7,958	13,000	28,000	13,000	-	0.00%
535400	Damage Claims	159,741	53,282	27,500	99,586	30,000	2,500	9.09%
535450	St Light Electricity	27,957	28,261	27,900	23,942	27,660	(240)	-0.86%
535500	Collection & Disposal	1,068,452	1,107,676	1,120,195	1,110,697	1,142,598	22,403	2.00%
535510	Leaf Disposal	78,627	88,658	72,000	59,765	72,000	-	0.00%
535600	Community and Emp Programs	34,896	41,890	24,250	41,544	29,250	5,000	20.62%
535700	GEMT Expenses	-	-	12,000	12,000	-	(12,000)	0.00%
	Total Contractual Services	3,768,669	3,638,902	3,270,092	3,333,797	3,286,373	16,281	0.50%
	Commodities							
540100	Office Supplies	24,886	27,597	27,625	24,510	27,685	60	0.22%
540150	Equipment	615	42,016	3,150	142,010	3,150	-	0.00%
540200	Gas & Oil	77,736	73,975	69,954	59,869	67,407	(2,547)	-3.64%
540300	Uniforms Sworn Personnel	43,675	49,265	46,133	42,715	47,333	1,200	2.60%
540310	Uniforms Other Personnel	6,362	5,830	6,650	4,333	6,650	-	0.00%
541300	Postage	8,928	11,982	11,113	11,085	11,417	304	2.74%
540400	Prisoner Care	2,094	2,271	3,540	4,509	3,650	110	3.11%
540500	Vehicle Parts	6,762	11,895	10,000	10,000	10,000	-	0.00%
540600	Operating Supplies	83,997	79,105	111,988	118,120	67,625	(44,363)	-39.61%
540601	Radios	7,330	4,179	8,350	7,810	8,350	-	0.00%
540602	Firearms and Range Supplies	13,653	16,291	17,640	14,740	18,640	1,000	5.67%
540603	Evidence Supplies	10,250	10,437	7,650	7,279	7,650	-	0.00%
540605	DUI Expenditures	6,379	7,376	5,938	5,500	4,851	(1,087)	-18.31%
540610	Drug Forfeiture Expenditures	3,975	2,210	534	3,390	318	(216)	-40.45%
540620	Article 36 Exp	8,895	-	2,314	2,100	1,871	(443)	-19.14%
540615	Cannabis Tax Act Expenditures	-	-	4,500	3,500	4,465	(35)	0.00%
540800	Trees	27,626	29,656	36,000	36,000	36,000	-	0.00%
542100	Snow & Ice Control	33,867	54,883	-	-	-	-	0.00%
	Total Commodities	367,030	428,967	373,079	497,470	327,062	(46,017)	-12.33%
	Capital Outlay							
558700	Police Vehicles	-	38,253	-	-	-	-	0.00%
	Total Capital Outlay	-	38,253	-	-	-	-	0.00%
	Transfers							
575013	Transfer to Capital Equipment Repl Fu	424,171	456,795	-	-	-	-	0.00%
575032	Transfer to TIF-North Avenue	2,379	-	-	-	-	-	0.00%
	Total Transfers	426,550	456,795	-	-	-	-	0.00%
	Total General Fund	**15,950,250**	**16,319,760**	**16,645,256**	**15,570,138**	**16,591,620**	**(53,636)**	**-0.32%**

Administration Organizational Chart



Administration

BUDGET SNAPSHOT

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET
Personal Services	$619,179	$644,990	$630,671	$664,293
Employee Benefits	$214,829	$240,926	$229,244	$229,233
Contractual Services	$794,222	$666,635	$715,722	$673,854
Commodities	$45,850	$28,563	$27,645	$29,477
Transfers	$0	$0	$0	$0
Total	**$1,674,079**	**$1,581,114**	**$1,603,282**	**$1,596,857**

DEPARTMENT DESCRIPTION

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

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

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

BUDGET ANALYSIS

The Administration budget includes a variety of contractual services, some of which are specific to this Department and some that serve the overall organization including, for example, the Information Technology (IT) Support Services. The FY 2022 IT Support Services budget increased due to new licenses and an annual fee associated with the Village's new land and license management (LAMA) software. The Administration budget also includes the Village's annual premium for liability insurance for the entire organization. The Village is a member of the Intergovernmental Risk Management Agency (IRMA), which is a member-owned, self-governed public risk pool. A higher deductible, positive claims experience, and organizational culture focused on employee and public safety have resulted in another decrease in the Village's premium.

The Village is also member of the Intergovernmental Personnel Benefit Cooperative (IPBC), which allows the Village and other municipal groups to band together and hold the line on expenses related to employee benefits. In FY 2022, insurance premiums will *decrease*.

There are no staffing changes proposed for FY 2022 in the Administration or Finance divisions.

PERSONNEL SUMMARY

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET
Administration	3.5	3.5	3.5
Finance	4.0	4.0	4.0
TOTAL ADMINISTRATION FTEs	7.5	7.5	7.5

LOOKING FORWARD: 2022 OBJECTIVES

Guiding Principle: Protecting Public Safety

1. Continue the Village's efforts to respond to the COVID-19 pandemic by implementing and communicating public health guidelines, supporting the roll-out of COVID-19 vaccinations to the community, examining Village operations and adapting where necessary, collaborating with the Senior Response team, and evaluating the financial impact to the Village and its stakeholders and offering assistance to the extent possible.
2. Continue collaborative efforts with the River Forest Township, Concordia University, and other community partners to expand and implement the Village's AARP Age Friendly and Dementia-friendly initiatives
3. Continue to assist the Police Department with implementation of smart city/public safety technology enhancements

Guiding Principle: Stabilizing Property Taxes

1. Develop and implement a plan to utilize funds from the American Rescue Plan Act to support Village operations and the Village's small business community.
2. Support the Building Department's efforts to implement the Village's new land and license management (permitting) software.
3. Work alongside the Public Works to finance, communicate and complete alley reconstruction and automated metering infrastructure projects.
4. Continue to seek grant funding for short and long term projects such as the Harlem Avenue viaduct project.
5. Cross train customer service personnel to improve customer service and enhance operating efficiency.
6. Improve the Village's performance measurement program by reevaluating the metrics used to measure organizational performance and improve the Village's ICMA Performance Measurement Certificate from "Certificate of Achievement" to "Certificate of Distinction"

Guiding Principle: Strengthening Property Values

1. The recently-formed Age-Friendly Committee will complete its a baseline assessment of age-friendliness in the Village and evaluate the results
2. Continue implementation of recommendations from the Comprehensive Plan.
3. Continue implementation of recommendations from the Affordable Housing Plan.
4. Continue to evaluate metrics and improve the Village's communications program.
5. Continue to review and implement "Smart City" applications to determine which applications may enhance customer service and/or Village operations.
6. Continue collaborative efforts to plan for the possible expansion and/or improvement of the River Forest Civic Center Authority Building.
7. Co-lead and support the mission, goals and responsibilities of the Village's Diversity, Equity and Inclusion Advisory Group.

REVIEWING THE YEAR: 2021 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: PROTECTING PROPERTY VALUES

GOALS	STATUS
Continue to assist the Police Department with implementation of smart city/public safety technology enhancements	Administration Staff assisted the Police Department in upgrading video storage, executing a street camera maintenance agreement, and implementing solutions to increase bandwidth and speed for in-car IT equipment.
Examine impact of COVID-19 on Village operations, communication channels, infrastructure, finances and staff and recommend any changes, if needed	The Village deferred certain planned expenditures due to lost revenue as a result of COVD-19 and provided a status report on the state of the Village's mid-Fiscal Year. Staff projects that the Village will conclude the Fiscal Year with a surplus and will present a balanced budget for FY 2022. The Village invested in improvements to its communications program by implementing new software to manage and gather metrics on e-newsletter and branching out into other social media platforms. In addition, the Village invested in virtual meeting and other technology that allowed customers and stakeholders to conduct transactions and interact with the Village remotely.
Continue collaborative efforts with the River Forest Township, Concordia University, and other community partners to expand the Village's AARP Age Friendly and Dementia-friendly initiatives	The Village continued this partnership and worked with the Age Friendly Committee and Township Senior Services to execute an IGA with other organizations for a senior handyperson service, which will launch in FY22. Certain DFRF efforts were tabled due to the pandemic. However, in response to the pandemic, Staff worked with community partners to organize two COVID-19 vaccine events targeted to seniors.
Consider recommendations of the Deer Task Force Committee	This matter will be presented to the Village Board of Trustees in the fourth quarter.

VILLAGE BOARD STRATEGIC GOAL: STABILIZING PROPERTY TAXES

GOALS	STATUS
Continue to seek grant funding for short and long term projects such as the Harlem Avenue viaduct project.	While many short and long term projects were paused or deferred to focus on COVID-19, the Village's efforts to identify alternative funding sources for Village operations did not. To date, the Village has applied for grants from FEMA and under the CARES Act and has received funding in the amount of $112,000 for COVID-19 related expenses
Identify processes that are currently completed manually or with dual entries in the Administration Department (including the Building and Finance Divisions) and	Implementation of the LAMA (land and license management software) in the fourth quarter of Fiscal Year 21 will result in the automation of processes

determine how they can be automated to improve efficiency and enhance customer service.	assigned to the Finance and Administration Staff. Further, the Finance Department implemented additional online and pay-by-phone options in response to the COVID-19 pandemic to enhance customer service and public safety.

VILLAGE BOARD STRATEGIC GOAL: STRENGTHENING PROPERTY VALUES

GOALS	STATUS
The recently-formed Age-Friendly Committee will conduct a baseline assessment of age-friendliness in the Village and evaluate the results	The Committee continues to work towards this goal and it is anticipated the baseline assessment will be completed in FY 2022.
Continue implementation of recommendations from the Comprehensive Plan update and allocate necessary resources to begin implementation.	The Village implemented the recommendation of the Comprehensive Plan to adopted an Affordable Housing Plan that met State requirements. The Village also implemented the Safe Walking Routes to School study recommendations. The Village also worked to identify a funding strategy to accelerate the construction of permeable paver alleys (green infrastructure) that will allow for the reconstruction of 18-19 alleys over the next two fiscal years. Further, the Economic Development Commission and Village Staff have been working to promote River Forest businesses with a multi-media Shop Local campaign.
Continue to implement improvements in the Village's communication with the public. Evaluate and implement strategies such as expanding the Village's social media presence as well as proactive communication.	The Village launched an Instagram account in FY 2021 and began utilizing Constant Contact the generate e-newsletters which improves the format and efficiency of creating e-newsletters and will also provide the Village with performance metrics to help improve the communications program
Continue to review and implement "Smart City" applications to determine which applications may enhance customer service and/or Village operations.	Despite certain expenditures being deferred due to the COVID-19 pandemic, the Village determined that new land and license management software was needed to enhance customer service and Village operations as it related to building permits, inspections, zoning processes, etc. The Village Board approved the purchase of this software, which also will improve the Village's ability to gather data and analyze information and trends in this area.
Continue collaborative efforts to plan for the possible expansion and/or improvement of the River Forest Civic Center Authority Building.	The collaborative efforts continued in FY 2021 as the partnering agencies discussed space needs and other related issues linked to the possible expansion and/or improvement of the River Forest Civic Center Authority Building.

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 2020		FY 2021		FY 2022
	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	1% decrease	5% Increase	Obtained; 60% increase	5% Increase
Retain or Improve Number of Resident Email Addresses	Retain 95% of e-mail addresses	Obtained; Increased 3% (3,919 total addresses)	Retain 95% of e-mail addresses	Obtained; 21% increase (4,755 total addresses)	Retain 95% of e-mail addresses
Increase Number of Followers of Facebook page	5% Increase	Obtained; Increased 20% (1,790 total followers)	5% Increase	Obtained; 60% increase (2,857 total followers)	10% Increase
Increase Number of Employees Participating in the Flexible Benefit Program (FSA-125)	Retain 100% of current enrollment	Obtained; Increased enrollment 23% over FY 2019 (27 total)	Retain 100% of current enrollment	Enrollment decreased by 7.4% from FY 2020 (25 total)	Retain 100% of current enrollment
Retain ICMA Performance Measurement Certificate of Achievement	Retain and create plan for improving to certificate of distinction	Plan creation deferred to FY 2022	Retain and create plan for improving to certificate of distinction	Plan creation to be completed in FY 2022	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%

ACTIVITY MEASURES

Projected through the end of the fiscal year.

Measure	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Vehicle Stickers- Passenger	5,571	5,448	5,827	5,618	5,139
Vehicle Stickers- Seniors	911	938	928	934	910
Vehicle Stickers- Trucks	129	114	132	141	107
Vehicle Stickers- Motorcycles	105	90	121	107	88
Vehicle Stickers- Total	6,716	6,590	7,008	6,800	6,244
Vehicle Stickers- Late Notices Issued	1,100	1,188	1,699	759	-
Vehicle Stickers- Late Fees Assessed	585	601	755	660	222
Vehicle Stickers- Online Payments	1,841	2,041	2,091	2,368	3,167
Vehicle Sticker Sales	$289,225	$285,378	$306,732	$289,331	$261,643
Accounts Payable Checks Printed/Electronic Payments Made	2,364	2,300	2,182	2,272	2,164
Real Estate Transfer Stamps Issued	256	232	232	233	241
Animal Tags Issued	213	227	207	131	68
Cash Receipts	27,033	27,500	26,677	25,404	22,889
Invoices Issued	188	145	167	112	135
Freedom of Information Requests	124	96	125	188	162
Snow Removal Program Participants	-	-	-	15	33
Auto Liability Claims	1	1	2	1	1
Auto Physical Damage	5	1	4	1	2
General Liability Claims	0	1	1	1	2
Village Property Damage Claims	6	8	12	10	6
Workers Compensation Claims	8	3	6	5	3

Village of River Forest
Budget Detail by Account
Fiscal Year 2022 Budget

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
10	**Administration**							
01-10-00-51-0200	Salaries Regular	597,262	613,154	644,337	624,238	663,793	19,456	3.02%
01-10-00-51-1700	Overtime	434	-	500	-	500	-	0.00%
01-10-00-51-1950	Insurance Refusal Reimb	1,298	825	153	153	-	(153)	-100.00%
01-10-00-51-3000	Part-Time Salaries	-	5,200	-	6,280	-	-	0.00%
	Personal Services	**598,993**	**619,179**	**644,990**	**630,671**	**664,293**	**19,303**	**2.99%**
01-10-00-52-0100	ICMA Retirement Contract	-	13,320	13,805	-	-	(13,805)	-100.00%
01-10-00-52-0320	FICA	33,949	33,079	35,567	39,733	37,470	1,903	5.35%
01-10-00-52-0325	Medicare	8,619	9,092	9,648	9,143	9,733	85	0.88%
01-10-00-52-0330	IMRF	73,284	59,728	72,055	68,979	74,202	2,147	2.98%
01-10-00-52-0350	Employee Assistance Program	1,804	1,827	1,850	1,850	1,850	-	0.00%
01-10-00-52-0375	Fringe Benefits	8,523	9,748	10,032	10,338	10,224	192	1.91%
01-10-00-52-0400	Health Insurance	52,945	61,908	77,938	76,908	79,936	1,998	2.56%
01-10-00-52-0420	Health Insurance - Retirees	2,705	7,872	-	-	-	-	0.00%
01-10-00-52-0425	Life Insurance	713	760	771	765	774	3	0.39%
01-10-00-52-0430	VEBA Contributions	12,080	14,474	16,010	17,813	15,044	(966)	-6.03%
01-10-00-52-0500	Wellness Program	1,644	3,021	3,250	3,715	-	(3,250)	-100.00%
	Benefits	**196,266**	**214,829**	**240,926**	**229,244**	**229,233**	**(11,693)**	**-4.85%**
01-10-00-53-0200	Communications	28,190	23,942	21,680	38,596	32,785	11,105	51.22%
01-10-00-53-0300	Audit Services	17,375	23,858	21,920	20,798	24,500	2,580	11.77%
01-10-00-53-0350	Actuarial Services	2,730	6,405	3,175	3,335	6,680	3,505	110.39%
01-10-00-53-0380	Consulting Services	103,937	100,473	110,000	95,000	112,000	2,000	1.82%
01-10-00-53-0410	IT Support	131,507	136,838	91,928	138,622	113,072	21,144	23.00%
01-10-00-53-0429	Vehicle Sticker Program	15,502	16,070	17,355	17,645	18,625	1,270	7.32%
01-10-00-53-1100	Health/Inspection Services	15,450	15,450	15,450	15,450	15,450	-	0.00%
01-10-00-53-1250	Unemployment Claims	9,405	32,126	5,000	3,500	5,000	-	0.00%
01-10-00-53-2100	Bank Fees	9,776	10,550	12,028	13,249	13,911	1,883	15.66%
01-10-00-53-2200	Liability Insurance	272,553	267,617	255,539	238,581	229,396	(26,143)	-10.23%
01-10-00-53-2250	IRMA Liability Deductible	138,603	44,238	15,000	30,300	10,000	(5,000)	-33.33%
01-10-00-53-3300	Maint of Office Equipment	10,185	11,086	11,040	9,600	11,040	-	0.00%
01-10-00-53-4100	Training	4,540	9,082	10,500	2,000	5,500	(5,000)	-47.62%
01-10-00-53-4250	Travel & Meeting	8,343	12,236	12,585	100	7,875	(4,710)	-37.43%
01-10-00-53-4300	Dues & Subscriptions	30,156	32,877	33,485	34,251	33,070	(415)	-1.24%
01-10-00-53-4350	Printing	6,476	6,344	2,200	4,418	2,200	-	0.00%
01-10-00-53-4400	Medical & Screening	909	-	1,500	5,564	1,500	-	0.00%
01-10-00-53-5300	Advertising/Legal Notice	1,192	3,141	2,000	3,169	2,000	-	0.00%
01-10-00-53-5600	Community and Emp Programs	34,896	41,890	24,250	41,544	29,250	5,000	20.62%
	Contractual Services	**841,725**	**794,222**	**666,635**	**715,722**	**673,854**	**7,219**	**1.08%**
01-10-00-54-0100	Office Supplies	14,213	16,198	14,475	13,885	15,085	610	4.21%
01-10-00-54-0150	Office Equipment	615	2,080	3,000	2,700	3,000	-	0.00%
01-10-00-54-0600	Operating Supplies	-	15,593	-	-	-	-	0.00%
01-10-00-54-1300	Postage	8,923	11,979	11,088	11,060	11,392	304	2.74%
	Materials & Supplies	**23,751**	**45,850**	**28,563**	**27,645**	**29,477**	**914**	**3.20%**
01-10-00-57-5032	Transfer to TIF-North	2,379	-	-	-	-	-	0.00%
	Other Financing Uses	**2,379**	**-**	**-**	**-**	**-**	-	0.00%
							-	
10	**Administration**	**1,663,114**	**1,674,079**	**1,581,114**	**1,603,282**	**1,596,857**	**15,743**	**1.00%**

E911

BUDGET SNAPSHOT

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET
Contractual Services	$334,193	$167,976	$138,468	$200,749
Commodities				
Total	**$334,193**	**$167,976**	**$138,468**	**$200,749**

DEPARTMENT DESCRIPTION

The Village contracts with the West Suburban Consolidated Dispatch Center (WSCDC) for Police and Fire Emergency 9-1-1 Dispatch services. WSCDC provides service for the Villages of, Forest Park, Oak Park, and River Forest 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 Oak Park, the Village Administrator of River Forest, and the Village Administrator of Forest Park. The agency has an annual budget of just over $4 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 2021 WSCDC Budget increased by 5.16% from the previous budget amount. WSCDC FY begins January 1.

	FY 2018 BUDGET	FY 2019 BUDGET	FY 2020 BUDGET	FY 2021 BUDGET
WSCDC Budget	$4,481,697	$4,788,549	$5,035,867	$4,169,271
RF Costs	$382,306	$435,434	$148,426	$182,199
RF Percent of WSCDC	12.02%	13.73%	7.40%	9.74%

WSCDC is funded by contributions from each member based on their respective call volume. Park Ridge and Elmwood Park are leaving WESCOM in this fiscal year. This change, balanced with budget cuts, accounts for the $33,773 increase in the Village's FY 2022 contribution over FY 2021. When the State of Illinois passed the dispatch consolidation bill, River Forest's share of ETSB funds began being redistributed directly to WSCDC in November 2017. WSCDC is using those funds to discount each member's contribution, resulting in a $224,042 savings on the FY 2022 budget for River Forest. River Forest's participant allocation increased to 9.74% of the WSCDC due to Park Ridge and Elmwood Park leaving WESCOM.

PERSONNEL SUMMARY

There are no personnel assigned to this division.

Village of River Forest
Budget Detail by Account
Fiscal Year 2022 Budget

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
14	**E911**							
01-14-00-53-0380	Consulting Services	-	-	3,000	-	3,000	-	0.00%
01-14-00-53-0410	IT Support	8,000	8,000	8,000	8,400	8,500	500	6.25%
01-14-00-53-3100	Maintenance of Equipment	-	-	500	-	500	-	0.00%
01-14-00-53-4100	Training	-	-	1,050	-	1,050	-	0.00%
01-14-00-53-4250	Travel & Meeting	-	-	1,500	-	-	(1,500)	-100.00%
01-14-00-53-4275	WSCDC Contribution	339,499	325,370	148,426	129,568	182,199	33,773	22.75%
01-14-00-53-4277	Citizens Corps Council	-	823	5,000	500	5,000	-	0.00%
01-14-00-53-4278	Medical Reserve Corp	-	-	500	-	500	-	0.00%
	Contractual Services	**347,499**	**334,193**	**167,976**	**138,468**	**200,749**	**32,773**	**19.51%**
							-	
14	**E911**	**347,499**	**334,193**	**167,976**	**138,468**	**200,749**	**32,773**	**19.51%**

Boards and Commissions

BUDGET SNAPSHOT

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET
Employee Benefits	$1,311	$1,464	$2,486	$1,662
Contractual Services	$43,516	$47,825	$74,525	$45,550
Commodities	$3	$175	$25	$125
Total	**$44,829**	**$49,464**	**$77,036**	**$47,337**

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 2022 is $19,887, of which $16,662 is for contractual services, which includes wages for the Secretary. The budget also includes $1,662 for benefits for that position. A majority of the BFPC's budget will be used toward the creation of new lists for public safety positions as outlined below.

List	Expiration Date
Patrol Officer	August 28, 2022
Firefighter/Paramedic	August 24, 2022
Police Sergeant	November 21, 2021
Fire Lieutenant	December 7, 2021

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. Most of the costs associated with planned development applications heard by the Development Review Board are reimbursed by the applicant. There are no expenses budgeted for the Development Review Board for FY 2022.

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 2022.

Historic Preservation Commission

The Historic Preservation Commission (HPC) holds hearings and reviews applications for Landmark properties and Certificates of Appropriateness. The Commission also acts as a resource to the public providing education in the areas of historic and architectural preservation. The total budget for the Historic Preservation Commission for FY 2022 is $1,000 for legal services for review of demolition applications for historic properties.

Local Ethics Commission

The Local Ethics Commission receives all complaints about violations of the River Forest Ethics Ordinance. There are no expenses budgeted for the Local Ethics Commission for FY 2022. As of this writing, there have been no complaints received.

Plan Commission

The Plan Commission oversees the maintenance of the Comprehensive Plan that articulates the Village's general land use policies. The new Comprehensive Plan was adopted in FY 2020. There are no expenses budgeted for the Plan Commission for FY 2022.

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 2022 is $5,000 for consulting services.

Traffic and Safety Commission

The function of the Traffic and Safety Commission is to review transit, parking and potentially hazardous traffic matters of the Village that have been referred to them. The Commission serves in an advisory capacity to the Village Board of Trustees. There are no expenses budgeted for the Traffic and Safety Commission for FY 2022.

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 2022 is $20,000, which includes legal/consulting fees for anticipated discussions about reviewing bulk standards, as well as $9,000 for legal services related to zoning cases and $2,000 for the publishing of legal notices.

PERSONNEL SUMMARY

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

Village of River Forest
Budget Detail by Account
Fiscal Year 2022 Budget

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
15	**Boards and Commissions**							
01-15-00-52-0320	FICA	254	251	248	589	310	62	25.00%
01-15-00-52-0325	Medicare	59	59	58	138	73	15	25.86%
01-15-00-52-0330	IMRF	411	401	438	1,039	559	121	27.63%
01-15-00-52-0375	Fringe Benefits	400	600	720	720	720	-	0.00%
	Benefits	**1,125**	**1,310**	**1,464**	**2,486**	**1,662**	**198**	**13.52%**
01-15-00-53-0380	Consulting Services	85,237	9,378	15,000	28,000	15,000	-	0.00%
01-15-00-53-0400	Secretarial Services	4,099	4,047	4,000	9,500	5,000	1,000	25.00%
01-15-00-53-0420	Legal Services	2,915	14,721	8,000	12,000	10,000	2,000	25.00%
01-15-00-53-4100	Training	-	2,000	1,000	-	500	(500)	-50.00%
01-15-00-53-4250	Travel & Meeting	-	48	200	150	175	(25)	-12.50%
01-15-00-53-4300	Dues & Subscriptions	375	375	375	375	375	-	0.00%
01-15-00-53-4400	Medical & Screening	2,698	7,153	3,000	7,300	4,000	1,000	33.33%
01-15-00-53-4450	Testing	20,282	3,959	15,000	9,200	6,000	(9,000)	-60.00%
01-15-00-53-5300	Advertising/Legal Notice	4,898	1,834	1,250	8,000	4,500	3,250	260.00%
	Contractual Services	**120,505**	**43,516**	**47,825**	**74,525**	**45,550**	**(2,275)**	**-4.76%**
01-15-00-54-0100	Office Supplies	821	-	150	-	100	(50)	-33.33%
01-15-00-54-1300	Postage	5	3	25	25	25	-	0.00%
	Materials & Supplies	**826**	**3**	**175**	**25**	**125**	**(50)**	**-28.57%**
15	**Boards and Commissions**	**122,456**	**44,829**	**49,464**	**77,036**	**47,337**	(2,127)	-4.30%

Building & Development

BUDGET SNAPSHOT

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET
Personal Services	$262,710	$290,086	$271,399	$310,417
Employee Benefits	$87,102	$106,163	$98,136	$117,877
Contractual Services	$122,769	$106,145	$107,204	$108,450
Commodities	$349	$1,653	$1,807	$1,379
Transfers	$1,440	$0	$0	$0
Total	**$474,370**	**$504,047**	**$478,546**	**$538,123**

DEPARTMENT DESCRIPTION

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

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

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

BUDGET ANALYSIS

The FY 2022 budget is relatively stable compared to the FY 2021 budget. The FY 2021 included the replacement of the semi-full time Building and Zoning Inspector position with a full time employee. However, due to the COVID-19 pandemic, the hiring of that position was delayed until December, 2020. The full-time Building and Zoning Inspector position will help to reduce contractual services associated with sending certain plans for review to a third-party consultant. The Village's full-time permit clerk also retired in FY 2021 and that vacancy was filled in-kind. Additional training funds have been budgeted for these employees to obtain job-related certifications.

Contractual services associated with various Building and Development goals and zoning functions (i.e. Zoning Board of Appeals expenses) are included in the Boards and Commissions budget (i.e. Comprehensive Plan implementation).

PERSONNEL SUMMARY

	FY 2020 BUDGET	FY 2021 BUDGET	FY 2022 BUDGET
Building & Development	3.75	4.0	4.0

LOOKING FORWARD: 2022 OBJECTIVES

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

Guiding Principle: Stabilizing Property Taxes
1. The Building Department will utilize new Land and License Management (LAMA) software to operate more efficiently, enhance communication, and improve customer service in the areas of permitting, plan review, inspections, code enforcement, zoning entitlement, and licensing. The Building Department will also work to utilize the data collected through this software to analyze and identify trends.
2. The Building Department will continue working alongside the Development Review Board and Zoning Board for all Planned Development and Special Use permit applications.
3. Evaluate projects that require building permits, inspections, and the related fees to determine where, if any, fee adjustments are recommended for future Fiscal Years.

Guiding Principle: Strengthening Property Values
1. Work alongside the Plan Commission, Zoning Board of Appeals and Development Review Board to implement initiatives identified in the Comprehensive Plan and Affordable Housing Plan.
2. The Building and Administration teams will utilize existing communication channels to educate customers regarding the use and benefits of the Village's new LAMA software and other building-related topics.
3. The Building Department will work with the building community to understand and implement the 2018 building codes.

REVIEWING THE YEAR: 2021 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: PROTECTING PUBLIC SAFETY

GOALS	STATUS
The Building Department will continue to deliver high quality permit reviews to ensure that building codes are met and safe building practices are planned for all structures within River Forest.	Village Staff and the Village's third-party plan reviewer continued to conduct high quality plan reviews that ensured structures built in River Forest met code requirements as designed. High quality plan reviews not only protect public safety, they assist contractors and homeowners with identifying issues before construction commences to increase the likelihood that work passes inspection.
The Building Department will continue to deliver thorough building inspections to ensure that building codes are meet in the field and safe building practices are implemented for all structures within River Forest	The Village continued to utilize third-party consultants to conduct building inspections including for the new Senior Living community, The Sheridan, at Chicago and Harlem which included, for example, mechanical, plumbing, electrical, building, and food establishment inspections. No inspections were deferred or delayed due to the COVID-19 pandemic.
The Building Department will continue to oversee the health inspection program to ensure that licensed Food Establishments in River Forest meet all health code requirements.	The Building Department continued to oversee the health inspection program to ensure that all licensed food establishments operating and seeking to operate in River Forest comply with all code requirements. Further, the Village's health inspector worked with local businesses to understand and implement regulations related to the COVID-19 pandemic.
Implement personnel changes to the Building and Zoning Inspector position to improve plan review response times and ensure properties are maintained as required by the IPMC.	The Village Board approved filling the vacancy of the Building and Zoning Inspector position in February, 2020, however, hiring was postponed due to the COVID-19 pandemic. The position was filled with a full time employee in December, 2020, and immediately began working to support the Village's plan review and property maintenance programs.
Identify and continually monitor vacant and Village-owned properties to ensure sufficient maintenance and upkeep of the structure.	The Village's Building and Zoning Inspector has been monitoring vacant properties and working with property owners to maintain and improve properties, where needed, to comply with the Village's property maintenance requirements.

VILLAGE BOARD STRATEGIC GOAL: STABILIZING PROPERTY TAXES

GOAL	STATUS
The Building Department will implement new Land and License Management software that will assist the Department in improving the efficiency of operations	The Village Board of Trustees approved a contract with Davenport for the purchase and implementation of LAMA software that will allow the Building Department to improve customer service and efficiency in the areas of

while enhancing customer service through improved communication and online document submission.	permitting, plan review, inspections, code enforcement, zoning entitlement and licensing. It is anticipated that the new software will "go live" in the 4th quarter of FY 2021.
Continue working alongside the Development Review Board and Zoning Board for all Planned Development and Special Use permit applications.	While there were no special use applications filed by the 4th quarter of FY 2021, the Building Department began working with the property owner at 400 Ashland, Trinity High School, and the River Forest Public Library on amendments to existing planned development permits
Evaluate projects that require building permits, inspections, and the related fees.	The Village implemented an increase in contractor licensing fees in FY 2021 but held off on raising any other fees in light of the COVID-19 pandemic.

VILLAGE BOARD STRATEGIC GOAL: STRENGTHENING PROPERTY VALUES

GOALS	STATUS
Work alongside the Plan Commission, Zoning Board of Appeals and Development Review Board to implement initiatives identified in the Comprehensive Plan.	The Plan Commission recommended, and the Village Board of Trustees approved, an Affordable Housing Plan that complied with the Affordable Housing Planning and Appeals Act in the 1st quarter of FY 2021. The Zoning Board of Appeals began considering amendments to the Zoning Ordinance that were recommended in the plan in the 4th quarter of FY 2021.
Continue to support Sustainability Commission initiatives related to building and development (e.g. solar and beekeeping permits).	The Building Department continues to conduct solar permits and offer licenses to beekeepers in River Forest.

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 2020		FY 2021		FY 2022
	GOAL	ACTUAL	GOAL	ACTUAL (1ST – 3RD QUARTERS)	GOAL
Plan Reviews of Large Projects Completed in 3 Weeks or Less	95%	75%	95%	58% (Average review time: 21.7 days)	95%
Re-Reviews of Large Projects Completed in 2 weeks or Less	95%	92%	95%	79% (Average review time 11.7 days)	95%
Plan Reviews of Small Projects Completed in 1 week or Less	95%	100%	95%	97%	95%
Express Permits Issued at Time of Application	100%	100%	100%	97%	100%
Village Inspections Completed within 24 Hours of Request	100%	100%	100%	100%	100%
Contractual Inspections Passed	80%	93%	80%	96%	80%

ACTIVITY MEASURES

Projected through the end of the fiscal year.

Measure	FY 2018	FY 2019	FY 2020	FY 2021
Building Permits	159	157	184	180
Plumbing Permits	219	263	204	274
Electrical Permits	195	194	174	251
Temporary Obstruction Permits	68	74	71	34
Parkway Opening Permits	26	34	52	26
Street Opening Permits	17	22	51	27
Miscellaneous Permits*	691	718	648	685
Building Inspections	950	929	894	836
Electrical Inspections	504	387	415	320
Plumbing Inspections	428	384	430	364
Code Enforcement Inspections	187	223	173	189
Code Enforcement Citations	73	53	39	43
Food Service Establishment Inspections Routine Re-Inspection Complaint/Other	 95 5 2	 86 10 4	 86 10 4	 91 2 16
Zoning Variation Applications**	1	8	10	6
Text Amendment Petitions**	0	4	3	2
Special Use Permit Applications**	0	0	0	0
Planned Development Permit Applications**	2	4	1	0

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

** Applications for which a public hearing was held.

Village of River Forest
Budget Detail by Account
Fiscal Year 2022 Budget

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
20	**Building and Development**							
01-20-00-51-0200	Full-Time Salaries	253,588	261,360	288,213	265,522	309,917	21,704	7.53%
01-20-00-51-1700	Overtime	-	-	500	611	500	-	0.00%
01-20-00-51-1950	Insurance Refusal Reimbursemnt	1,350	1,350	1,373	675	-	(1,373)	-100.00%
01-20-00-51-3000	Part-Time Salaries	-	-	-	4,591	-	-	0.00%
	Personal Services	**254,938**	**262,710**	**290,086**	**271,399**	**310,417**	**20,331**	**7.01%**
01-20-00-52-0320	FICA	15,389	15,524	17,296	16,881	18,229	933	5.39%
01-20-00-52-0325	Medicare	3,599	3,720	4,212	3,957	4,530	318	7.55%
01-20-00-52-0330	IMRF	25,477	24,720	31,640	29,048	34,729	3,089	9.76%
01-20-00-52-0375	Fringe Benefits	1,980	1,840	2,136	2,166	2,376	240	11.24%
01-20-00-52-0400	Health Insurance	36,358	35,079	43,236	37,275	49,429	6,193	14.32%
01-20-00-52-0425	Life Insurance	134	127	147	115	148	1	0.68%
01-20-00-52-0430	VEBA Contributions	6,104	6,091	7,496	8,694	8,436	940	12.54%
	Benefits	**89,042**	**87,102**	**106,163**	**98,136**	**117,877**	**11,714**	**11.03%**
01-20-00-53-0370	Professional Services	9,336	9,552	10,470	12,910	13,045	2,575	24.59%
01-20-00-53-1300	Inspection Services	62,190	61,588	69,490	56,556	68,920	(570)	-0.82%
01-20-00-53-1305	Plan Review Services	17,668	51,337	25,000	36,953	20,000	(5,000)	-20.00%
01-20-00-53-3200	Vehicle Maintenance	42	224	400	50	50	(350)	-87.50%
01-20-00-53-4100	Training	230	-	500	500	6,200	5,700	1140.00%
01-20-00-53-4300	Dues & Subscriptions	1,018	68	285	235	235	(50)	-17.54%
	Contractual Services	**90,484**	**122,769**	**106,145**	**107,204**	**108,450**	**2,305**	**2.17%**
01-20-00-54-0100	Office Supplies	962	-	500	500	500	-	0.00%
01-20-00-54-0150	Office Equipment	-	-	150	150	150	-	0.00%
01-20-00-54-0200	Gas & Oil	183	349	503	157	229	(274)	-54.47%
01-20-00-54-0600	Operating Supplies	-	-	500	1,000	500	-	0.00%
	Materials & Supplies	**1,145**	**349**	**1,653**	**1,807**	**1,379**	**(274)**	**-16.58%**
01-20-00-57-5013	Transfer to CERF	2,687	1,440	-	-	-	-	0.00%
	Other Financing Uses	**2,687**	**1,440**	**-**	**-**	**-**	**-**	**0.00%**
20	**Building and Development**	**438,294**	**474,370**	**504,047**	**478,546**	**538,123**	34,076	6.76%

Legal

BUDGET SNAPSHOT

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET
Contractual Services	$227,459	$162,000	$208,915	$162,000
Total	**$227,459**	**$162,000**	**$208,915**	**$162,000**

DEPARTMENT DESCRIPTION

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

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

BUDGET ANALYSIS

The FY 2022 legal budget includes anticipated fees associated with negotiating collective bargaining agreements with the union (IAFF) representing the firefighter bargaining unit as well as and fire lieutenants. The Village and Fraternal Order of Police, which represents the Police Sergeants and Patrol Officers, completed its interest arbitration proceedings in FY 2021 regarding the collective bargaining agreement and anticipates a decision in the first quarter of FY 2022. Prior to arbitration, the parties settled all but one issues regarding the forum for deciding discipline, and agreed to a four-year contract that, once ratified, will expire April 30, 2023.

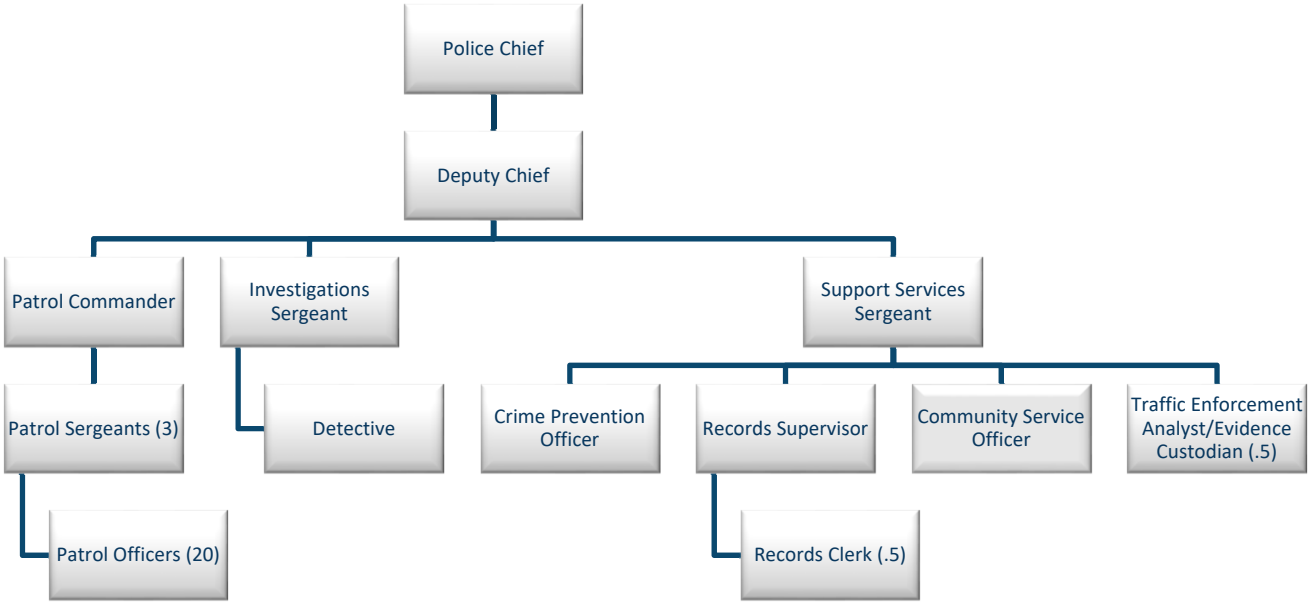
PERSONNEL SUMMARY

There are no personnel assigned to this division.

Village of River Forest
Budget Detail by Account
Fiscal Year 2022 Budget

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
30	**Legal Services**							
01-30-00-53-0420	Labor and Employment Legal Svc	33,931	45,841	30,000	62,840	30,000	-	0.00%
01-30-00-53-0425	Village Attorney	160,070	171,113	120,000	134,075	120,000	-	0.00%
01-30-00-53-0426	Village Prosecutor	12,533	10,504	12,000	12,000	12,000	-	0.00%
	Contractual Services	**206,534**	**227,459**	**162,000**	**208,915**	**162,000**	**-**	**0.00%**
30	**Legal Services**	**206,534**	**227,459**	**162,000**	**208,915**	**162,000**	-	0.00%

Police Organizational Chart



Police

BUDGET SNAPSHOT

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET
Personal Services	$3,183,801	$3,650,336	$3,102,235	$3,459,587
Employee Benefits	$ 2,243,166	$2,619,902	$2,278,820	$2,578,335
Contractual Services	$239,423	$ 266,335	$288,226	$274,517
Commodities	$169,614	$137,472	$124,316	$134,252
Transfers	$224,940	-	-	-
Total	**$6,060,944.00**	**$6,674,045.00**	**$5,793,597.00**	**$6,446,691.00**

DEPARTMENT DESCRIPTION

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

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

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

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

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

BUDGET ANALYSIS

Personal Services includes labor/management contractual obligations, which includes cost of living, holiday pay, IDOT Step overtime, and educational incentives. Overtime expenditures were higher due to COVID-19 response, civil unrest assignments, and lateral transfers by officers to other departments. Salary expenses are expected to decrease due to new hires starting at a lower rate of pay. Employee Benefits primarily include Medicare, health insurance, retiree health insurance, and pension contribution increases. Contractual Services include IT support, maintenance of vehicles, training, and community support services. Materials and Supplies include gas & oil costs and equipment purchases.

PERSONNEL SUMMARY

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET
Sworn Officers	28	28	28
Non-Sworn	3	3	3
TOTAL POLICE FTEs	31	31	31

LOOKING FORWARD: 2022 OBJECTIVES

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

Guiding Principle: Protecting Public Safety
1. Continue to implement recommendations from the River Forest Bicycle Plan including: additional training to enhance Bicycle Officers knowledge and abilities; participate in Education and Enforcement programs as Ambassadors of bicycle use and safety; attend community events such as LemonAid and the Annual Food Truck Rally to encourage community members to practice bicyclist safety; organize community bicycle rides through existing programs such as the Junior Citizen Police Academy; and organize an additional Bike to Campus event for schools in River Forest. The Department will participate in events to the extent possible given COVID-19 restrictions.
2. Expand on existing platform used for overnight parking to include: access for residents to make vacation watch requests online; directed patrol assignments for traffic enforcement and foot patrols; and entry of information for at-risk residents for access by police to better respond to the needs of community members.
3. Further Community/Problem Policing Oriented Strategies - attend block parties, as well as expanding the Police Department's presence at community events and functions taking place at schools, parks, and the Community Center. The Department will participate in events to the extent possible given COVID-19 restrictions. Look for new opportunities to engage the public on ongoing police-related matters, including social, procedural, and restorative, in the community and identify crime or related traffic priorities. Host quarterly Community Safety Meetings, as part of a strong public outreach strategy, and utilizing electronic communications to broaden our outreach. Utilize existing Village communication tools (website, e-news, Facebook, crime alerts) as part of a well-rounded communications strategy.
4. Expand and enhance use of smart city technology to apprehend offenders and prevent criminal acts within the Village. Utilization and expansion of street cameras, license plate readers, and other emerging technologies has already proven to be a force-multiplier and has enhanced situational/command awareness.
5. Conduct enhanced traffic enforcement strategies to address resident, school official, and officer driven safety concerns. This will include tactics which are data driven and accomplished with the use of message boards, speed radar trailers, decoy squad cars, and high visibility patrols. Both educational and enforcement methods will be utilized.

Guiding Principle: Stabilizing Property Taxes
1. Collaborate with other Village Departments on the Commuter Parking Study in an effort to identify parking needs of community members and identify possible additional revenue streams.
2. Identify additional sources of funding for Department programs and equipment such as public and private grant opportunities. Examine utilizing a grant research, writing, and consulting service would be a professional strategy to help apply for and increase the likelihood of being a grant recipient.
3. Further develop the new scheduling system to enhance tracking of overtime, compensatory time, and staffing in an effort to reduce costs.
4. Improve Police Officer Candidate training and evaluation process to ensure quality candidates are attracted and retained.

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

REVIEWING THE YEAR: 2021 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: PROTECTING PUBLIC SAFETY

GOALS	STATUS
Implement recommendations from the River Forest Bicycle Plan including: additional training to enhance Bicycle Officers knowledge and abilities; participate in Education and Enforcement programs as Ambassadors of bicycle use and safety; attend community events such as LemonAid and the Annual Food Truck Rally to encourage community members to practice bicyclist safety; organize community bicycle rides through existing programs such as the Junior Citizen Police Academy; and organize an additional Bike to Campus event for schools in River Forest.	The Department had scheduled officers to attend additional training as Bicycle Officers. The training was cancelled due to the COVID-19 pandemic. Block parties and other community events were also affected by the pandemic, with many being cancelled. The Department modified efforts in response to COVID-19 and continued its support of the LemonAid event. Crime Prevention completed a bicycle safety video for presentation at local schools via the e-learning model. A modified version of the Junior Citizen Police Academy was held with bicycle safety as one of the items on the curriculum. Online Bicycle Registration was implemented to allow residents to register their bicycles electronically.
Expand on existing platform used for overnight parking to include: access for residents to make vacation watch requests online; directed patrol assignments for traffic enforcement and foot patrols; and entry of information for at-risk residents for access by police to better respond to the needs of community members.	Several key components of the existing platform were further developed to include drop down selections for directed patrols, foot patrols, and traffic enforcement assignments. The Department will continue to develop the platform for use by officers.
Host quarterly Community Safety Meetings, as part of a strong public outreach strategy, and utilizing electronic communications to broaden our outreach. Utilize existing Village communication tools (website, e- news, Facebook, crime alerts) as part of a well-rounded communications strategy.	The Department held quarterly Community Safety Meetings in January, April, July, and October 2020. The Department also hosted two Policing and Social Justice Forums in June and July 2020. Communication regarding the events were broadcast via the Village website, e-news and Facebook.
Further Community/Problem Policing Oriented Strategies -attend block parties, as well as expanding the Police Department's presence at community events and functions taking place at schools, parks, and the Community Center. Look for new opportunities to engage the public on ongoing police-related matters in the community and identify crime or related traffic priorities.	Many opportunities for customary community outreach were affected by the COVID-19 pandemic. The Department pivoted outreach through available technologies such as Facebook Live, YouTube, and Zoom.
Expand and enhance use of smart city technology to apprehend offenders and prevent criminal acts within the Village. Utilization and expansion of street cameras, license plate readers, and other emerging technologies has already proven to be a force-multiplier and has enhanced situational/command awareness.	The use of street cameras proved to be invaluable in several cases throughout the year. The systems assisted in developing suspects and identifying vehicles. The systems were also used during in-progress incidents to assist in locating offenders. Cameras were replaced inside Village Hall. Cameras were added to areas that lacked coverage in an effort to increase transparency and reduce liability.
Conduct enhanced traffic enforcement strategies to address resident, school official, and officer driven safety	Traffic enforcement was modified due to reduced pedestrian and vehicle traffic early in FY 2021. Officers began traffic calming missions to maintain high visibility

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.	until normal traffic levels returned. Officers continued with traditional enforcement and education methods. The addition of pole-mounted radar units and use of traffic crash analysis were used for data driven response by officers.

VILLAGE BOARD STRATEGIC GOAL: STABILIZING PROPERTY TAXES

GOAL	STATUS
Collaborate with other Village Departments and KLOA on the Commuter Parking Stud in an effort to identify parking needs of community members and identify possible additional revenue streams.	The Department continued to work on the Commuter Parking Study with other Village Departments. Much of the work was affected by the COVID-19 pandemic as commuter parking reduced significantly with most people working or learning from home.
Research and determine if it is feasible to raise parking citation and local ordinance fines from $30 to a higher amount. Work in concert with Village Administrator's staff to research area communities and collar counties fine/fee schedules. Findings would be used for recommendations to the Village Administrator and Village Board. The increase of fines/fees would likely create a modern approach to additional sources of revenue.	Parking restrictions were modified or lifted during the COVID-19 pandemic. Many fine or fee based programs were placed on hold to reduce financial hardships placed on the community due to the pandemic. Research into increasing fines was put on hold as a result.
Identify additional sources of funding for Department programs and equipment such as public and private grant opportunities. Utilizing a grant research, writing, and consulting service would be a professional strategy to help apply for and increase the likelihood of being a grant recipient.	The Department was awarded a $5,000 prize and Personal Protective Equipment from Aftermath, Inc. after entering a nationwide contest regarding the need for the equipment. The Department applied for a grant through Firehouse Subs for funding of new Automatic Electronic Defibrillators (AED). The results are pending.
Further develop the new scheduling system to enhance tracking of overtime, compensatory time, and staffing in an effort to reduce costs.	A multi-phase approach was implemented. The Department met with the Finance Department several times to ensure that the system is accurately tracking overtime and compensatory time. Department members now have access to scheduling via a web-based application.
Research and report findings of a study to determine if annual or one-time alarm fees should be assessed for commercial and residential security alarm systems. Also, determine if a registration for the installation of a new security alarm system should be mandated by ordinance with a fee assessed for the application or other police related services.	Many fine or fee based programs were placed on hold to reduce financial hardships placed on the community due to the COVID-19 pandemic. Research into increasing fines or fees was put on hold as a result.

VILLAGE BOARD STRATEGIC GOAL: STRENGTHENING PROPERTY VALUES

GOAL	STATUS
Use crime analysis to identify the central locations of crime "hot spots" and identify strategies to address those patterns to ensure that River Forest neighborhoods remain desirable places to live and work.	Crime analysis mapping was used to assist officers in identifying areas of focus and concern. Pattern and trend analysis were also used throughout the year.
Monitor and observe the effects of non-violent offenses, such as criminal damage and vandalism, and quality of life issues, such as homelessness, mental health, and drug abuse, to determine if additional resources or public/private partnerships are needed to strengthen community relations.	The Department worked closely with River Forest Township and Thrive Family Services. The Positive Youth Development program through Oak Park Township was highlighted at Community Safety Meetings. The Department continued support of Dementia Friendly River Forest. New opportunities to assist the Senior Citizen Response Program evolved in response to the COVID-19 pandemic. Officers also issued Local Ordinance citations in lieu of arrest for minor violations.
Examine if traffic calming and noise reducing strategies through education and enforcement enhance the reality or perception of safety and security.	Traffic enforcement was modified due to reduced pedestrian and vehicle traffic early in FY 2021. The addition of pole-mounted radar signs throughout the Village were believed to have a positive effect on speed reduction. The Department used citizen engagement for requests of traffic enforcement and deployment of speed trailers.
Identify community partnership programs such as Neighborhood Watch, Vacation Watch, and shared residential security camera programs that can reinforce community pride and commitment to homeowner engagement in common public safety goals.	The Vacation Watch program was offered to residents through traditional means. The existing platform that offers online vacation watch requests was further developed and plans to roll out the system to residents are on-going. The Department will continue to work with residents and existing camera system platforms such as Ring and Nest.

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 2020		FY 2021		FY 2022
	GOAL	ACTUAL (1ST – 4TH QTRS)	GOAL	ACTUAL (1ST – 3RD QTRS)	GOAL
4:00 Minute Average Police Response Time for High Priority Calls for Service	4 minutes	3.35 minutes	4 minutes	2.87 minutes	4 minutes
Staff Injuries on Duty Resulting in Lost Work Days	↓ **50%**	4 Injuries 7 days	↓ **50%**	0 Injuries 0 days	0 days lost
Reduction in Number of Claims Filed for Property or Vehicle Damage Caused by the Police Department	0 Claims ↓	4 Claims	0 Claims	2 Claims	0 Claims
Improve Communication with Bargaining Unit and Reduce Number of Grievances	↓ **25%**	1 Grievance	↓ **25%**	0 Grievance	0 Grievances
Reduce Overtime and Improve Morale by Reducing Sick Leave Usage. Comparison of FY 2019 and FY 2020	↓ **10 %**	233 total days including 150 FMLA days	↓ **10 %**	108.5 total days including 30 FMLA days	↓ **10 %**

ACTIVITY MEASURES

Activity is measured by calendar year.

Measure	2017	2018	2019	2020
Calls for Service/Events***	28,058	17,284	13,140	10,475
Part I Offenses*	307	248	245	202
Part II Offenses**	895	830	803	629
Traffic Citations***	2,277	2,592	2,518	1,695
Parking and Compliance Citations***	5,199	5,953	5,468	1,282
Traffic Accidents***	566	541	521	323
Part I Arrests- Adult	133	110	87	93
Part I Arrests- Juvenile	8	6	15	2
Part II Arrests- Adult	609	536	483	351
Part II Arrests- Juvenile	36	21	14	19
Special Event Permits***	16	13	14	5
Film Permits	10	15	6	9

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

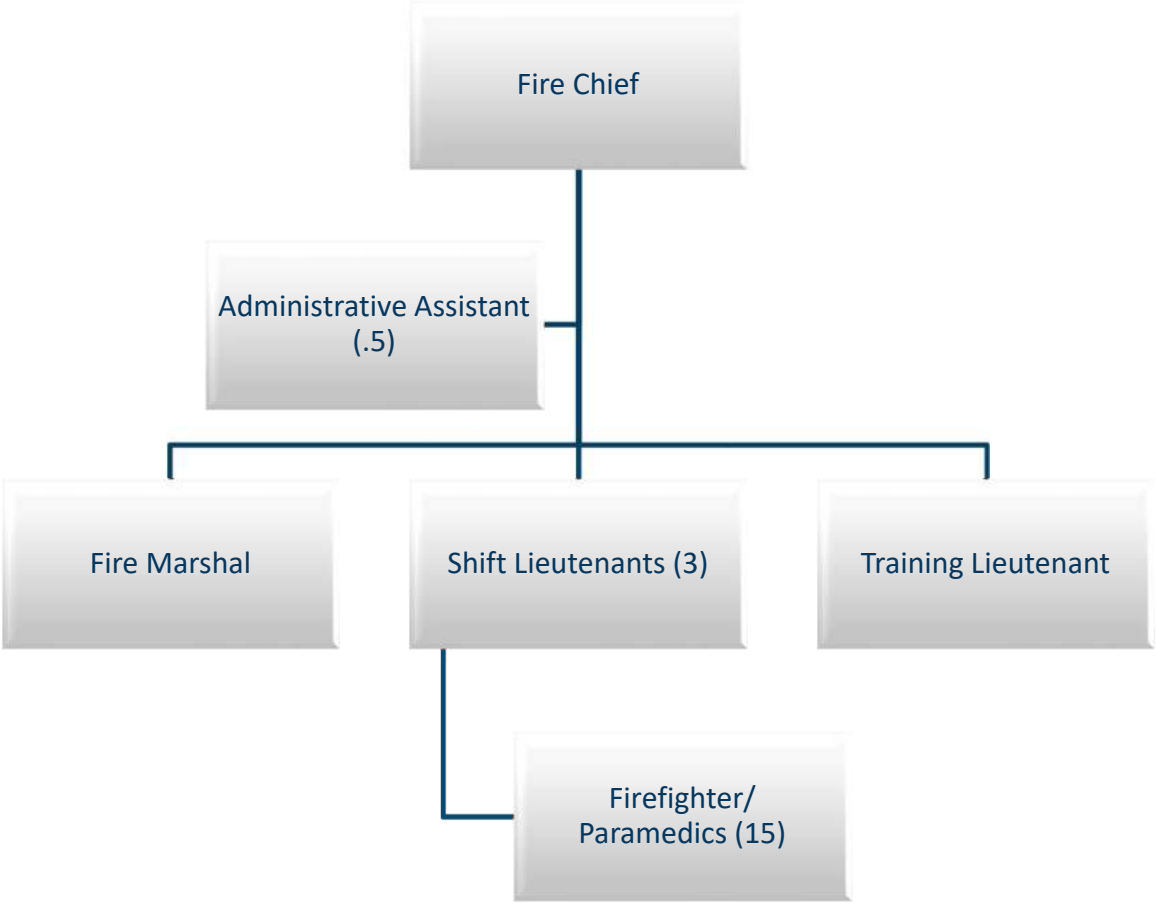
** Part II offenses include Simple Battery, Assault, Criminal Trespass, Disorderly Conduct and all other misdemeanor offenses.

*** The COVID-19 Pandemic had a significant effect on several measured categories. The result was a reduction in Calls for Service, Part I and Part II Offenses, Citations (including Traffic, Parking, and Compliance), and Traffic Accidents. Special Event Permits were also impacted.

Village of River Forest
Budget Detail by Account
Fiscal Year 2022 Budget

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
40	**Police Department**							
01-40-00-51-0100	Salaries Sworn	2,679,609	2,629,234	3,043,282	2,483,705	2,841,733	(201,549)	-6.62%
01-40-00-51-0200	Salaries Regular	133,261	132,025	132,474	130,777	136,860	4,386	3.31%
01-40-00-51-1500	Specialist Pay	34,227	35,780	40,708	30,801	40,718	10	0.02%
01-40-00-51-1600	Holiday Pay	109,952	112,277	136,157	120,894	125,988	(10,169)	-7.47%
01-40-00-51-1700	Overtime	196,017	176,847	180,250	255,745	218,229	37,979	21.07%
01-40-00-51-1727	IDOT STEP Overtime	4,005	5,388	28,217	8,060	10,861	(17,356)	-61.51%
01-40-00-51-1750	Compensated Absences-Retiremt	39,475	22,073	-	-	-	-	0.00%
01-40-00-51-1800	Educational Incentives	35,740	37,800	39,800	37,800	35,100	(4,700)	-11.81%
01-40-00-51-1950	Insurance Refusal Reim	825	1,200	1,475	1,800	900	(575)	-38.98%
01-40-00-51-3000	Part-Time Salaries	34,189	31,176	47,973	32,653	49,198	1,225	2.55%
	Personal Services	**3,267,301**	**3,183,801**	**3,650,336**	**3,102,235**	**3,459,587**	**(190,749)**	**-5.23%**
01-40-00-52-0320	FICA	10,186	9,945	12,305	9,838	12,956	651	5.29%
01-40-00-52-0325	Medicare	44,599	43,547	52,521	41,605	50,164	(2,357)	-4.49%
01-40-00-52-0330	IMRF	17,148	14,861	17,829	17,017	18,773	944	5.29%
01-40-00-52-0375	Fringe Benefits	1,375	1,200	2,160	1,920	2,640	480	22.22%
01-40-00-52-0400	Health Insurance	482,288	438,157	521,499	469,574	446,145	(75,354)	-14.45%
01-40-00-52-0420	Health Insurance - Retirees	83,998	87,866	94,666	91,566	92,838	(1,828)	-1.93%
01-40-00-52-0425	Life Insurance	1,998	2,118	2,273	2,483	2,135	(138)	-6.07%
01-40-00-52-0430	VEBA Contributions	62,383	60,584	86,038	85,326	78,505	(7,533)	-8.76%
01-40-00-53-0009	Contribution to Police Pension	1,462,304	1,584,889	1,830,611	1,559,491	1,874,179	43,568	2.38%
	Benefits	**2,166,279**	**2,243,166**	**2,619,902**	**2,278,820**	**2,578,335**	**(41,567)**	**-1.59%**
01-40-00-53-0200	Communications	4,439	3,167	3,472	3,454	3,472	-	0.00%
01-40-00-53-0385	Administrative Adjudication	20,690	17,334	23,740	18,158	23,740	-	0.00%
01-40-00-53-0410	IT Support	12,211	11,414	17,778	14,725	17,601	(177)	-1.00%
01-40-00-53-0430	Animal Control	940	1,050	2,500	1,892	2,200	(300)	-12.00%
01-40-00-53-3100	Maint of Equipment	5,242	5,781	15,316	14,875	15,535	219	1.43%
01-40-00-53-3200	Maintenance of Vehicles	38,889	47,260	48,545	54,127	55,085	6,540	13.47%
01-40-00-53-3600	Maintenance of Buildings	335	667	1,000	750	850	(150)	-15.00%
01-40-00-53-4100	Training	21,745	27,250	33,950	32,747	33,450	(500)	-1.47%
01-40-00-53-4200	Community Support Services	118,707	103,776	93,171	75,030	95,421	2,250	2.41%
01-40-00-53-4250	Travel & Meeting	506	462	4,450	1,750	3,450	(1,000)	-22.47%
01-40-00-53-4300	Dues & Subscriptions	6,118	8,667	8,948	8,490	8,948	-	0.00%
01-40-00-53-4350	Printing	4,665	4,602	5,500	4,750	4,300	(1,200)	-21.82%
01-40-00-53-4400	Medical & Screening	9,330	328	5,465	3,440	5,465	-	0.00%
01-40-00-53-5400	Damage Claims	8,897	7,664	2,500	54,038	5,000	2,500	100.00%
	Contractual Services	**252,714**	**239,423**	**266,335**	**288,226**	**274,517**	**8,182**	**3.07%**
01-40-00-54-0100	Office Supplies	8,261	10,211	10,000	8,225	9,500	(500)	-5.00%
01-40-00-54-0150	Equipment	-	39,936	-	-	-	-	0.00%
01-40-00-54-0200	Gas & Oil	42,264	43,726	41,855	35,378	39,269	(2,586)	-6.18%
01-40-00-54-0300	Uniforms Sworn Personnel	28,923	29,126	27,683	25,800	27,683	-	0.00%
01-40-00-54-0310	Uniforms Other Personnel	941	85	1,200	965	1,200	-	0.00%
01-40-00-54-0400	Prisoner Care	2,094	2,271	3,540	4,509	3,650	110	3.11%
01-40-00-54-0600	Operating Supplies	4,342	3,766	6,268	5,120	6,805	537	8.57%
01-40-00-54-0601	Radios	7,330	4,179	8,350	7,810	8,350	-	0.00%
01-40-00-54-0602	Firearms and Range Supplies	13,653	16,291	17,640	14,740	18,640	1,000	5.67%
01-40-00-54-0603	Evidence Supplies	10,250	10,437	7,650	7,279	7,650	-	0.00%
01-40-00-54-0605	DUI Expenditures	6,379	7,376	5,938	5,500	4,851	(1,087)	-18.31%
01-40-00-54-0610	Drug Forfeiture Expenditures	3,975	2,210	534	3,390	318	(216)	-40.45%
01-40-00-54-0615	Article 36 Exp	8,895	-	2,314	2,100	1,871	(443)	-19.14%
01-40-00-54-0620	Cannabis Tax Act Expenditures	-	-	4,500	3,500	4,465	(35)	-0.78%
	Materials & Supplies	**137,309**	**169,614**	**137,472**	**124,316**	**134,252**	**(3,220)**	**-2.34%**
01-40-00-55-8700	Police Vehicle	-	38,253	-	-	-	-	0.00%
	Capital Outlay	**-**	**38,253**	**-**	**-**	**-**	**-**	**0.00%**
01-40-00-57-5013	Transfer to CERF	158,304	186,687	-	-	-	-	0.00%
	Other Financing Uses	**158,304**	**186,687**	**-**	**-**	**-**	**-**	**0.00%**
40	**Police Department**	**5,981,907**	**6,060,944**	**6,674,045**	**5,793,597**	**6,446,691**	(227,354)	-3.41%

Fire Organizational Chart



Fire

BUDGET SNAPSHOT

CATEGORY	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET
Personal Services	$2,422,231	$2,453,006	$2,328,480	$2,567,320
Employee Benefits	$1,898,344	$2,144,843	$1,923,636	$2,182,302
Contractual Services	$90,350	$139,521	$271,775	$132,645
Commodities	$59,200	$56,091	$49,315	$55,894
Transfers	$160,509	$0	$0	$0
Total	**$4,630,633**	**$4,793,461**	**$4,573,206**	**$4,938,161**

DEPARTMENT DESCRIPTION

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

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

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

BUDGET ANALYSIS

The FY 2022 Budget reflects an 3% increase of $144,700 from the FY 2021 Budget due to an increase of $73,599 in pension contributions and an increase of $118,385 in salaries of sworn personnel.

While the FY 2022 overtime budget is $14,000 less than the $150,000 budgeted for FY 2021, the FY 2022 budget recommends $136,000 to more accurately reflect expected expenditures. The Fire Department is currently at full staff with only one member eligible for retirement. There was one vacancy for a large portion of FY 2021.

We have been unable to provide our usual amount of outside training activities due to the pandemic. What outside training we have been able to provide has come at little or no cost, saving $11,300 from the training budget for FY 2021.

PERSONNEL SUMMARY

	FY 2020 BUDGET	FY 2021 BUDGET	FY 2022 BUDGET
Sworn Officers	20	20	20
Civilian Fire Marshal and Administrative Assistant	1.5	1.5	1.5
TOTAL FIRE FTEs	21.5	21.5	21.5

LOOKING FORWARD: 2022 OBJECTIVES

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

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

Guiding Principle: Stabilizing Property Taxes
1. Improve Firefighter Candidate training and evaluation process to manage the cost of recruitment of the best candidates and minimize the cost of staff turnover.

Guiding Principle: Strengthening Property Values
1. Provide and promote the availability of voluntary home fire inspections with both fire prevention bureau and shift personnel, increasing safety in the Village.

REVIEWING THE YEAR: 2021 ACCOMPLISHMENTS

VILLAGE BOARD GUIDING PRINCIPLE: PROTECTING PUBLIC SAFETY

GOALS	STATUS
Improve fire and safety awareness through public education in the schools and expand public outreach programs, emphasizing programs for the older adult population.	Completed 93 public safety education programs community-wide, making contact with 1,211 residents, students and businesses, an increase of 32.8% in programs. Due to COVID, a large portion of these contacts were “Drive-By Parades”.
Use Village website and social media to enhance public safety communications with residents.	Published public safety articles in Village’s e-newsletter on a regular basis.
Provide added CPR/AED classes for employees, residents and businesses throughout the community.	Provided CPR/AED classes for Fire, Police and Public Works. Provided CPR/AED classes for about 20 residents/businesses.
Exercise the Village’s Emergency Operations Plan with all emergency preparedness drills, including TRIPCOM Pharmaceutical Distribution Plan.	Developed COVID vaccine distribution plan with TRIPCOM, subject to IDPH approval.

VILLAGE BOARD GUIDING PRINCIPLE: STABILIZING PROPERTY TAXES

GOALS	STATUS
Improve Firefighter Candidate training and evaluation process to ensure quality candidates are attracted and retained.	Worked with Fire and Police Commission to improve candidate attraction. Training Division redesigned candidate program.

VILLAGE BOARD GUIDING PRINCIPLE: STRENGTHENING PROPERTY VALUES

GOALS	STATUS
Provide and promote the availability of voluntary home fire inspections with both fire prevention bureau and shift personnel.	Continued to offer home fire inspections.

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 2019		CALENDAR YEAR 2020		2021
	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	1:09	1:15	1:08	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	4:10	4:00	4:05	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.	383	359	383	286*	358
Complete 268 hours of training for each shift personnel.	4,824	5,340.5	4,824	5,527	4,824
Inspect and flush 445 fire hydrants within the village semiannually. Inspect, flush and flow test pressure annually.	446 (once per year)	477	445 (once per year)	445	445 (once per year)

*Total inspections down due to temporary suspension of in-person inspections when virus spread was at its height

ACTIVITY MEASURES

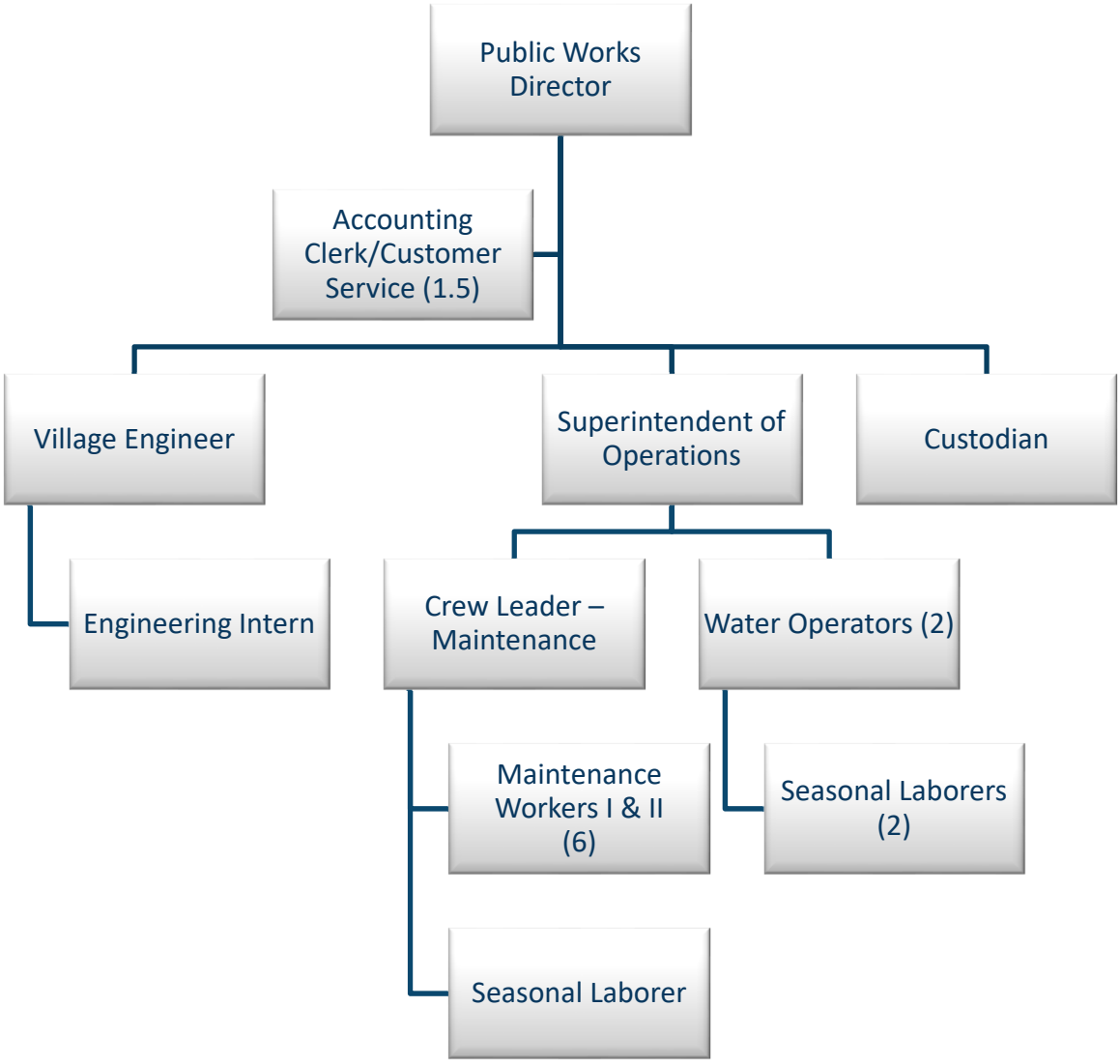
Activity evaluated on a continual basis to ensure delivery of efficient and effective services (measured by calendar year).

MEASURES	2016	2017	2018	2019	2020
Emergency Fire Responses	764	892	1,000	894	954
Building Fires	17	27	29	32	23
Cooking related Fires	39	20	58	37	41
Other Fires	14	27	20	24	33
Severe Weather	0	3	0	2	3
Hazardous Conditions (no fire)	85	59	85	62	73
Service Calls	132	142	177	165	166
Good Intent Call	207	255	334	284	306
False Alarms	270	357	294	298	309
Emergency Medical Responses	1,202	1,161	1,255	1,236	1,131
Total Calls for Service	1,966	2,053	2,255	2,130	2,085
Patient Contacts	1,226	1,233	1,329	1,260	1,196
ALS	594	501	477	499	570
BLS	632	732	852	761	626
Refused Transport	280	329	348	303	338
Simultaneous Calls	333	325	367	282	352
Percent of Simultaneous Calls	16.94%	15.83%	16.27%	13.23%	16.88%
Average Emergency Response Time (in minutes)	4:03	3:59	4:11	4:10	4:05
Dollar Value of Property	$2,736,370	$3,736,000	$2,913,500	$3,875,000	$5,552,200
Saved	$2,703,750	$3,184,325	$2,808,408	$3,702,100	$5,539,050
Percent Saved	98.81%	85.23%	96.4%	95.5%	99.76%
Loss	$32,620	$551,675	$105,020	$172,900	$13,150
Public Education Programs/Contacts	39/3,016	48/2,452	45/3,805	70/3,169	93/1,211

Village of River Forest
Budget Detail by Account
Fiscal Year 2022 Budget

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
50	**Fire Department**							
01-50-00-51-0100	Salaries Sworn	1,805,086	1,842,359	1,944,935	1,815,436	2,063,320	118,385	6.09%
01-50-00-51-0200	Salaries Regular	79,416	84,398	87,487	85,538	88,583	1,096	1.25%
01-50-00-51-1500	Specialist Pay	141,964	146,145	138,959	143,286	143,352	4,393	3.16%
01-50-00-51-1600	Holiday Pay	77,154	77,140	82,465	77,900	87,227	4,762	5.77%
01-50-00-51-1700	Overtime	169,235	182,149	150,000	167,000	136,000	(14,000)	-9.33%
01-50-00-51-1750	Compensated Absences-Retiremt	-	46,452	-	-	-	-	0.00%
01-50-00-51-1800	Educational Incentives	14,850	15,000	15,050	14,050	14,050	(1,000)	-6.64%
01-50-00-51-3000	Part-Time Salaries	26,154	28,588	34,110	25,270	34,788	678	1.99%
	Personal Services	**2,313,859**	**2,422,231**	**2,453,006**	**2,328,480**	**2,567,320**	**114,314**	**4.66%**
01-50-00-51-1950	Insurance Refusal Reimb	1,500	1,000	1,525	1,500	1,525	-	0.00%
01-50-00-52-0320	FICA	6,473	6,624	7,628	6,600	7,694	66	0.87%
01-50-00-52-0325	Medicare	32,063	33,697	35,600	33,000	37,247	1,647	4.63%
01-50-00-52-0330	IMRF	10,710	10,383	13,303	12,000	13,780	477	3.59%
01-50-00-52-0375	Fringe Benefits	1,200	1,200	1,440	1,440	1,440	-	0.00%
01-50-00-52-0400	Health Insurance	297,550	277,573	316,240	304,609	280,469	(35,771)	-11.31%
01-50-00-52-0420	Health Insurance - Retirees	37,624	31,977	22,983	18,900	20,052	(2,931)	-12.75%
01-50-00-52-0425	Life Insurance	1,377	1,324	1,456	1,485	1,458	2	0.14%
01-50-00-52-0430	VEBA Contributions	46,672	43,657	53,661	53,661	54,031	370	0.69%
01-50-00-53-0010	Contribution to Fire Pension	1,193,797	1,490,909	1,691,007	1,490,441	1,764,606	73,599	4.35%
	Benefits	**1,628,966**	**1,898,344**	**2,144,843**	**1,923,636**	**2,182,302**	**37,459**	**1.75%**
01-50-00-53-0200	Communications	1,040	1,462	2,000	2,967	4,000	2,000	100.00%
01-50-00-53-0410	IT Support	9,826	5,760	7,321	17,500	12,695	5,374	73.41%
01-50-00-53-3100	Maintenance of Equipment	6,024	6,993	7,300	7,300	7,300	-	0.00%
01-50-00-53-3200	Maintenance of Vehicles	39,595	53,735	50,250	53,000	50,500	250	0.50%
01-50-00-53-3300	Maint of Office Equipment	-	-	500	-	500	-	0.00%
01-50-00-53-3600	Maintenance of Buildings	5,042	1,203	3,500	10,000	1,000	(2,500)	-71.43%
01-50-00-53-4100	Training	10,777	4,403	17,300	6,000	17,300	-	0.00%
01-50-00-53-4200	Community Support Services	15,307	12,524	16,300	16,000	16,300	-	0.00%
01-50-00-53-4250	Travel & Meeting	4,130	704	4,250	-	4,250	-	0.00%
01-50-00-53-4300	Dues & Subscriptions	2,739	3,114	3,800	3,800	3,800	-	0.00%
01-50-00-53-4400	Medical & Screening	7,298	450	15,000	3,000	15,000	-	0.00%
01-50-00-53-5400	Damage Claims	109,883	-	-	1,048	-	-	0.00%
01-50-00-53-5700	GEMT Expenses	-	-	12,000	12,000	-	(12,000)	-100.00%
	Contractual Services	**211,660**	**90,350**	**139,521**	**132,615**	**132,645**	**(6,876)**	**-4.93%**
01-50-00-54-0100	Office Supplies	405	546	1,500	900	1,500	-	0.00%
01-50-00-54-0150	Equipment	-	-	-	139,160	-	-	0.00%
01-50-00-54-0200	Gas & Oil	12,781	13,114	12,841	9,500	11,444	(1,397)	-10.88%
01-50-00-54-0300	Uniforms Sworn Personnel	14,751	20,139	18,450	16,915	19,650	1,200	6.50%
01-50-00-54-0600	Operating Supplies	31,884	25,401	23,300	22,000	23,300	-	0.00%
	Materials & Supplies	**59,821**	**59,200**	**56,091**	**188,475**	**55,894**	**(197)**	**-0.35%**
01-50-00-57-5013	Transfer to CERF	148,093	160,509	-	-	-	-	0.00%
	Other Financing Uses	**148,093**	**160,509**	**-**	**-**	**-**	**-**	**0.00%**
50	**Fire Department**	**4,362,399**	**4,630,633**	**4,793,461**	**4,573,206**	**4,938,161**	**144,700**	**3.02%**

Public Works Organizational Chart



Public Works- Administration & Operations

BUDGET SNAPSHOT

CATEGORY	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET
Personal Services	$580,296	$594,144	$617,979	$595,478
Employee Benefits	$243,875	$256,225	$255,785	$271,681
Contractual Services	$590,637	$521,460	$497,660	$474,010
Commodities	$153,952	$148,625	$155,202	$105,435
Transfers	$108,156	-	-	-
Total	**$1,676,919**	**$1,520,454**	**$1,526,626**	**$1,446,604**

DEPARTMENT DESCRIPTION

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

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

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

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

BUDGET ANALYSIS

The 2022 Budget includes the following:

Tree Maintenance: The Budget maintains previous levels of funding for the contractual tree removals, contractual tree trimming, and GIS tree inventory data collection.

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

Consulting Services: The Budget reflects an increase of $5,000 due to additional construction engineering services needed for oversight of street resurfacing and sidewalk replacement projects.

Maintenance of Vehicles: The Budget reflects a decrease of $3,000 due to the Village having a newer fleet of vehicles which require fewer repairs.

PERSONNEL SUMMARY

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET
TOTAL PUBLIC WORKS FTEs	14.5	14.5	14.5

LOOKING FORWARD: 2022 OBJECTIVES

Guiding Principle: Protecting Public Safety
1. Snow and ice response will continue to be enhanced through the expansion of salt brining additional streets throughout the Village. More salt brining equipment will be purchased in order to have vehicles capable of applying brine throughout the fall leaf collection season. Due to limited availability of trucks during leaf collection it has not been possible to apply salt brine while the vehicles are setup for leaf collection. The purchase of additional brining tanks allows brining to take place in advance of a storm during the fall and provide more capacity for brining throughout the winter as well.
2. Public Works staff will continue to collaborate with the Police Department on the installation and operation of cameras positioned on street poles and traffic signal poles throughout the Village.
3. The installation of speed radar signs will continue to be performed by Public Works staff. These signs are selected and their locations are determined by the Police Department. Public Works staff keeps them in operating condition and handles issues related to maintenance and solar panel positioning.
4. Public Works staff will continue to perform proactive tree trimming on Village trees. It is important to keep trees trimmed on a regular basis in order to maintain the health of the tree, ensure fewer limbs fall during periods of high winds, and to improve traffic and pedestrian sightlines throughout Village streets.
5. The sidewalk replacement program will continue to improve the overall condition of public sidewalks and curb/gutters throughout the Village. The public safety purpose of this program is to eliminate all trip hazards for pedestrians and to bring all sidewalk ramps into compliance with the requirements set forth in the Americans with Disabilities Act (ADA).

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

Guiding Principle: Strengthening Property Values
1. Alleys will be prioritized for reconstruction with a permeable paver solution on a regular basis. These alley reconstruction projects improve drainage, replace failing pavement, and restore the natural infiltration of stormwater underground and out of the combined sewer system.
2. Village streets will be maintained and re-paved on an ongoing basis through the use of a third party street ratings system. This ratings system will guide decision making for selecting the streets in most need of re-paving, cracksealing, patching, or rejuvenation.

3.	Construction updates will continue to be communicated to residents and area stakeholders through the construction page of the Village website. The status of each construction project will be continually updated through project completion.
4.	Public Works will continue to participate in community events such as the “touch a truck” event at the River Forest Library. These types of events allow the community to have direct interactions with Public works staff and see the vehicles and equipment used to maintain Village infrastructure.

REVIEWING THE YEAR: 2021 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: PROTECTING PUBLIC SAFETY

GOALS	STATUS
Snow and ice response to be enhanced through the expansion of salt brining additional streets throughout the Village. More salt brining equipment will be purchased in order to have vehicles capable of applying brine throughout the fall leaf collection season. Due to limited availability of trucks during leaf collection it has not been possible to apply salt brine while the vehicles are setup for leaf collection. The purchase of an additional brining tank will allow bring to take place in advance of a storm during the fall and provide more capacity for brining throughout the winter as well.	Completed, and ongoing; The purchase of an additional salt brining piece of equipment was completed for additional snow and ice response capabilities during fall leaf collection. This equipment will be further expanded with an additional purchase of similar equipment in the near future. The Public Works Superintendent helped educate residents on the use of salt brine by being part of a video describing the benefits of brining in advance of snow and ice accumlulation.
The installation of speed radar signs will continue to be performed by Public Works staff. These signs are selected and their locations are determined by the Police Department. Public Works staff keeps them in operating condition and handles issues related to maintenance and solar panel positioning.	Completed, and ongoing; This is a project that will continue as needed in collaboration with the Police Department. They provide Public Works staff with locations on Village streets where these installations are needed.
Public Works staff will continue to collaborate with the Police Department on the installation and operation of cameras positioned on street poles and traffic signal poles throughout the Village.	Completed, and ongoing; Public Works staff has provided ongoing assistance with the installation and troubleshooting of cameras within the Police Department network.

VILLAGE BOARD STRATEGIC GOAL: STABILIZING PROPERTY TAXES

GOALS	STATUS
Public Works staff will continue to evaluate the viability of vehicles and equipment on an annual basis and re-adjust the vehicle and equipment replacement schedule if possible. Each vehicle and piece of equipment has an expected “useful life” which determines when replacement is needed. By evaluating each item annually we are able to adjust the “useful life” and keep vehicles/equipment that are in good working order thus saving money and not replacing item unnecessarily.	Ongoing; This past year several vehicles that were planned to be purchased were able to be postponed due to the fact that current vehicles were sufficient and in stable working condition.
Grants will continue to be sought after for projects and equipment identified within the Public Works budget. This can be seen in past projects including the LED street light replacements, interior lighting and HVAC energy efficiency	Completed, and ongoing; This ongoing goal was continued and a grant was received for a portion of the implementation of the bicycle plan.

projects, street rating analysis, and permeable paver alleys.	
Ongoing maintenance tasks will continue to be evaluated on a regular basis for whether they should be performed with in-house staff or contractually. Many items may be more efficient and cost effective to have performed contractually, while some may make more sense to be done with in-house staff. These determinations are based not only on cost, but must also be balanced with customer service needs and performance.	Ongoing; This past year several maintenance items were evaluated to be more efficiently completed contractually. These include large tree removals and updating the Village tree inventory. Tree planting however continues to be more effective when performed by Public Works staff.

VILLAGE BOARD STRATEGIC GOAL: STRENGTHENING PROPERTY VALUES

GOAL	STATUS
Village streets will be maintained and re-paved on an ongoing basis through the use of a third party street ratings system. This ratings system will guide decision making for selecting the streets in most need of re-paving, cracksealing, patching, or rejuvenation.	Completed and ongoing; It is a regular practice to keep Village streets in the best condition possible. This past year we were provided with a street rating analysis through CMAP and will use these and other third party ratings for identifying locations where improvements are most needed.
Alleys will be prioritized for reconstruction with a permeable paver solution on a regular basis. These alley reconstruction projects improve drainage, replace failing pavement, and restore the natural infiltration of stormwater underground and out of the combined sewer system.	Completed and ongoing; Alley reconstruction continues to be completed on a regular basis with priority given to the alleys in most need of improvement. This will continue and accelerate due to multiple alleys where design engineering has been completed being planned for construction in the upcoming year.
Construction updates will continue to be communicated to residents and area stakeholders through the construction page of the Village website. The status of each construction project will be continually updated through project completion.	Completed and ongoing; It is an ongoing goal to notify and encourage residents to view the construction updates page of the Village website to view important updates on construction projects.

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 2020		FY 2021		FY 2022
	GOAL	ACTUAL	GOAL	ACTUAL (1ST – 3RD QUARTERS)	GOAL
Complete Tree Trimming Service Requests Within 7 Working Days	95%	97% (209 of 216)	95%	99% (178 of 180)	95%
Complete Service Requests for Unclogging Blocked Catch Basins Within 5 Working Days	95%	100% (5 of 5)	95%	100% (4 of 4)	95%
Percent of Hydrants Out of Service More than 10 Working Days	<1%	0% (0 of 440)	<1%	0.00% (0 of 440)	<1%
Replace Burned Out Traffic Signal Bulbs Within 8 Hours of Notification	99%	N/A	99%	N/A	99%
Complete Service Requests for Patching Potholes Within 5 Working Days	95%	100% (8 of 8)	95%	100% (6 of 6)	95%
Repair Street Lights In-house, or Schedule Contractual Repairs, Within Five Working days	95%	100% (25 of 25)	95%	100% (19 of 19)	95%
Safety: Not More than 2 Employee Injuries Resulting in Lost Time	≤2	0	≤2	0	≤2
Safety: Not More than 1 At-Fault Vehicle Accident	≤1	0	≤1	0	≤1
Televise 2,640 lineal feet (1/2 mile) of combined sewers each month (from April – Sept)	2,640/per month	243% (32,098 compared to 15,840/year goal)	2,640 per month (15,840/ year)	243% (28,054 of 13,200)	2,640/ month
Exercise 25 Water System Valves Per Month	25 per month	88% (242 of 275)	25/month (275/year)	90% (158 of 225)	25/ month
Complete First Review of Grading Plan Within 10 Working Days	95%	100% (103 of 103)	95%	100% (76 of 76)	95%

ACTIVITY MEASURES

*Projected through the end of the fiscal year.

Measure	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021*
Street Sweeping (curb miles)	2,042	1,988	2,190	2,171	2,180
Street Sweeping Loads	63	34	41	61	62
Sign Repairs / Fabrication	136	138	175	399	321
Sewer Jetting (lineal feet)	33,525	37,294	33,626	31,667	27,753
Catch Basin Cleaning	531	272	295	373	268
Leaf Removal Loads	568	508	519	532	520
Leaf Removal (Tons)	1,631	1,560	1,858	2,021	1,485
Street Salting (Tons)	365	650	580	437	345
Trees Trimmed	1,965	1,965	2,025	2,968	2,662
Trees Removed	176	145	150	133	160
Trees Planted	109	119	147	237	115
Watering Young Trees	422	334	323	400	247
Ash Injections	216	0	210	0	168
Stumps Removed	172	132	114	115	161
Dutch Elm Cases	33	28	8	21	22

Village of River Forest
Budget Detail by Account
Fiscal Year 2022 Budget

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
60	**Public Works**							
01-60-01-51-0200	Salaries Regular	500,979	508,868	529,486	511,179	530,820	1,334	0.25%
01-60-01-51-1500	Certification Pay	8,550	7,650	6,650	6,800	6,650	-	0.00%
01-60-01-51-1700	Overtime	96,178	63,778	50,000	100,000	50,000	-	0.00%
01-60-01-51-1950	Insurance Refusal Reim	-	-	8	-	8	-	0.00%
01-60-01-51-3000	Part-Time Salaries	5,043	-	8,000	-	8,000	-	0.00%
	Personal Services	**610,750**	**580,296**	**594,144**	**617,979**	**595,478**	**1,334**	**0.22%**
01-60-01-52-0320	FICA	37,066	35,019	35,916	33,306	36,115	199	0.55%
01-60-01-52-0325	Medicare	8,752	8,329	8,610	7,922	8,630	20	0.23%
01-60-01-52-0330	IMRF	61,146	56,020	63,704	59,388	65,193	1,489	2.34%
01-60-01-52-0375	Fringe Benefits	5,034	4,669	4,296	4,140	4,296	-	0.00%
01-60-01-52-0400	Health Insurance	129,335	119,320	121,164	128,693	135,091	13,927	11.49%
01-60-01-52-0420	Health Insurance - Retirees	13,217	13,917	15,497	15,298	15,297	(200)	-1.29%
01-60-01-52-0425	Life Insurance	176	246	265	265	265	-	0.00%
01-60-01-52-0430	VEBA Contributions	5,758	6,355	6,773	6,773	6,794	21	0.31%
	Benefits	**260,483**	**243,875**	**256,225**	**255,785**	**271,681**	**15,456**	**6.03%**
01-60-01-53-0200	Communications	959	784	1,710	714	1,740	30	1.75%
01-60-01-53-0380	Consulting Services	24,617	7,395	24,500	10,860	34,500	10,000	40.82%
01-60-01-53-0410	IT Support	20,804	21,516	21,660	19,573	21,540	(120)	-0.55%
01-60-01-53-1310	Julie Notifications	912	878	1,000	1,000	1,000	-	0.00%
01-60-01-53-3100	Maintenance of Equipment	2,999	630	3,500	2,111	3,500	-	0.00%
01-60-01-53-3200	Maintenance of Vehicles	17,162	17,771	28,000	30,000	28,000	-	0.00%
01-60-01-53-3400	Maintenance Traffic/St Lights	92,475	57,320	67,400	55,000	67,400	-	0.00%
01-60-01-53-3550	Tree Maintenance	81,204	122,711	104,500	84,000	98,500	(6,000)	-5.74%
01-60-01-53-3600	Maintenance of Bldgs & Grounds	58,104	80,413	73,670	73,000	71,670	(2,000)	-2.71%
01-60-01-53-3610	Maintenance Sidewalks	55,758	55,089	55,000	55,579	55,000	-	0.00%
01-60-01-53-3620	Maintenance Streets	103,630	132,551	58,000	59,915	8,000	(50,000)	-86.21%
01-60-01-53-4100	Training	390	316	1,200	450	1,200	-	0.00%
01-60-01-53-4250	Travel & Meeting	4,682	1,852	6,460	-	6,460	-	0.00%
01-60-01-53-4300	Dues & Subscriptions	2,470	6,098	6,660	6,660	7,540	880	13.21%
01-60-01-53-4400	Medical & Screening	1,001	1,304	1,300	915	1,300	-	0.00%
01-60-01-53-5300	Advertising/Legal Notice	1,459	2,172	1,000	1,441	1,000	-	0.00%
01-60-01-53-5350	Dumping Fees	12,926	7,958	13,000	28,000	13,000	-	0.00%
01-60-01-53-5400	Damage Claims	40,961	45,618	25,000	44,500	25,000	-	0.00%
01-60-01-53-5450	St Light Electricity	27,957	28,261	27,900	23,942	27,660	(240)	-0.86%
	Contractual Services	**550,470**	**590,637**	**521,460**	**497,660**	**474,010**	**(47,450)**	**-9.10%**
01-60-01-54-0100	Office Supplies	223	642	1,000	1,000	1,000	-	0.00%
01-60-01-54-0200	Gas & Oil	22,508	16,786	14,755	14,834	16,465	1,710	11.59%
01-60-01-54-0310	Uniforms	5,420	5,745	5,450	3,368	5,450	-	0.00%
01-60-01-54-0500	Vehicle Parts	6,762	11,895	10,000	10,000	10,000	-	0.00%
01-60-01-54-0600	Operating Supplies & Equipment	47,771	34,345	81,420	90,000	36,520	(44,900)	-55.15%
01-60-01-54-0800	Trees	27,626	29,656	36,000	36,000	36,000	-	0.00%
01-60-01-54-2100	Snow & Ice Control	33,867	54,883	-	-	-	-	0.00%
	Materials & Supplies	**144,178**	**153,952**	**148,625**	**155,202**	**105,435**	**(43,190)**	**-29.06%**
01-60-01-57-5013	Transfer to CERF	115,087	108,159	-	-	-	-	0.00%
	Other Financing Uses	**115,087**	**108,159**	**-**	**-**	**-**	**-**	**0.00%**
	Public Works Admin & Ops	**1,680,967**	**1,676,919**	**1,520,454**	**1,526,626**	**1,446,604**	**(73,850)**	**-4.86%**

Public Works Department- Sanitation

BUDGET SNAPSHOT

CATEGORY	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET
Contractual Services	$1,196,334	$1,192,195	$1,170,462	$1,214,598
Commodities	$0	$500	$0	$500
Total	**$1,196,334**	**$1,192,695**	**$1,170,462**	**$1,215,098**

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 2022 Budget includes a $18,215 increase for Collection & Disposal, which in part reflects a 2% increase for the Roy Strom Refuse Removal contract. The Budget also includes $72,000 in leaf disposal expenses.

PERSONNEL SUMMARY

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

Village of River Forest
Budget Detail by Account
Fiscal Year 2022 Budget

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
60-05	**Public Works-Sanitation**							
01-60-05-53-5500	Collection & Disposal	1,068,452	1,107,676	1,120,195	1,110,697	1,142,598	22,403	2.00%
01-60-05-53-5510	Leaf Disposal	78,627	88,658	72,000	59,765	72,000	-	0.00%
	Contractual Services	**1,147,079**	**1,196,334**	**1,192,195**	**1,170,462**	**1,214,598**	**22,403**	**1.88%**
01-60-05-54-0600	Operating Supplies	-	-	500	-	500	-	0.00%
	Materials & Supplies	**-**	**-**	**500**	**-**	**500**	**-**	**0.00%**
60	**Public Works-Sanitation**	**1,147,079**	**1,196,334**	**1,192,695**	**1,170,462**	**1,215,098**	**22,403**	**1.88%**

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 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET
Revenues	$442,182	$500,581	$664,191	$686,154
Expenditures	$398,475	$711,936	$678,848	$544,488
Fund Balance*	**$584,884**	**$373,529**	**$570,227**	**$711,893**

*2021 and 2022 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:

- Motor fuel state allotment
- Transportation renewal fund allotment generated from the 2019 tax increase on gasoline and diesel fuel
- Rebuild Illinois funds distributions in incremental disbursements of $122,713.13. The total amount to be received for the program is $736,500

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 2022 Budget reflects funding for snow and ice control, street patching and funding for the Village's annual Street Improvement Project (SIP) as follows (additional funding for the SIP can be found in the Water and Sewer Fund, and the Infrastructure Improvement Bond Fund):

- $350,000 for road resurfacing of Hawthorne (Thatcher to Forest), Gale (Hawthorne to Washington), Keystone (Hawthorne to Madison), Linden (Thatcher to Forest), Forest (Hawthorne to Cul de sac), Keystone (Division to Thomas), Forest (Division to Thomas), Park (Division to Thomas), Thomas (Forest to Lathrop).
- $140,000 for Patching and Cracksealing
- $54,428 for the purchase of bulk rock salt and anti-icing liquid solution for snow and ice control

PERSONNEL SUMMARY

The Public Works Administration and Operations Division manages the street improvement program, street maintenance, and snow and ice control.

Village of River Forest
Budget Detail by Account
Fiscal Year 2022 Budget

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
03	**Motor Fuel Tax Fund**							
00								
03-00-00-41-1490	Local Gasoline Tax	-	-	25,000	-	-	(25,000)	-100.00%
	Other Taxes	**-**	**-**	**25,000**	**-**	**-**	**(25,000)**	**-100.00%**
03-00-00-45-5100	Interest	11,134	9,658	9,485	5,401	551	(8,934)	-94.19%
03-00-00-45-5200	Net Change in Fair Value	609	-	-	-	-	-	0.00%
	Interest	**11,743**	**9,658**	**9,485**	**5,401**	**551**	**(8,934)**	**-94.19%**
03-00-00-47-7090	State Grants and Reimbursemnts	87,335	20,259	-	-	-	-	0.00%
03-00-00-47-7100	State Allotment	283,597	273,744	277,624	245,784	258,073	(19,551)	-7.04%
03-00-00-47-7200	State Renewal Allotment	-	138,521	188,472	167,580	182,104	(6,368)	-3.38%
03-00-00-47-7250	State Rebuild Bond Fund Disb	-	-	-	245,426	245,426	245,426	0.00%
	Intergovernmental	**370,932**	**432,524**	**466,096**	**658,790**	**685,603**	**219,507**	**47.09%**
	Revenue	**382,674**	**442,182**	**500,581**	**664,191**	**686,154**	**185,573**	**37.07%**
00								
03-00-00-53-0390	Engineering Fees	140,812	-	-	-	-	-	0.00%
03-00-00-53-2100	Bank Fees	-	-	60	-	60	-	0.00%
03-00-00-53-3620	Street Maintenance	-	29,553	130,000	124,017	140,000	10,000	7.69%
	Contractual Services	**140,812**	**29,553**	**130,060**	**124,017**	**140,060**	**10,000**	**7.69%**
03-00-00-54-2100	Snow & Ice Control	-	-	81,876	60,000	54,428	(27,448)	-33.52%
	Materials & Supplies	**-**	**-**	**81,876**	**60,000**	**54,428**	**(27,448)**	**-33.52%**
03-00-00-55-9100	Street Improvement	347,336	368,922	500,000	494,831	350,000	(150,000)	-30.00%
	Capital Outlay	**347,336**	**368,922**	**500,000**	**494,831**	**350,000**	**(150,000)**	**-30.00%**
	Expenditures	**488,148**	**398,475**	**711,936**	**678,848**	**544,488**	**(167,448)**	**-23.52%**
03	**Motor Fuel Tax Fund**	**(105,473)**	**43,707**	**(211,355)**	**(14,657)**	**141,666**	**353,021**	**-167.03%**

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 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET
Revenues	$269,737	$276,123	$275,181	$269,146
Expenditures	$259,461	$267,681	$267,313	$265,511
Fund Balance*	**$226,526**	**$234,968**	**$234,394**	**$238,029**

*2021 and 2022 Fund Balances Estimated

DESCRIPTION

Debt Service Fund expenditures included principal, interest and fees associated with the 2020 General Obligation Limited Tax Bonds which were issued for the capital improvements program. FY 2022 includes activity from the General Obligation Limited Tax Bonds, Series 2020. Revenues utilized to fund debt service payments are derived from property taxes. The Village's Bond Rating was upgraded to AAA from AA+ with a stable outlook by Standard & Poor's in August of 2014 reflecting very strong financial performance, good financial management and policies, budgetary flexibility, strong reserves and a low debt burden. The improved Bond Rating will reduce the Village's future borrowing costs.

BUDGET ANALYSIS

Principal and interest expenditures remain steady and are utilizing the maximum annual debt service extension base. The debt service extension base is the amount the Village is able to levy for debt service without referendum. The amount is increased annually by the increase in the CPI or 5% whichever is lower. Total outstanding general obligation debt as of April 30, 2021 will be $262,500. A full schedule of debt service accompanies this budget.

LEGAL DEBT MARGIN

Assessed Valuation – 2019	$557,097,316
Legal Debt Limit – 8.625% of Assessed Valuation	$ 48,049,644
Amount of Debt Applicable to Limit	$ 262,500
Legal Debt Margin	$ 47,787,144

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 2022 Budget

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
05	**Debt Service Fund**							
00								
05-00-00-41-1000	Prior Yrs Taxes	119,859	120,899	129,622	132,752	130,910	1,288	0.99%
05-00-00-41-1021	Property Taxes Current	148,322	143,434	141,661	141,664	138,021	(3,640)	-2.57%
	Property Taxes	**268,180**	**264,333**	**271,283**	**274,416**	**268,931**	**(2,352)**	**-0.87%**
05-00-00-45-5100	Interest	4,276	5,404	4,840	765	215	(4,625)	-95.56%
	Interest	**4,276**	**5,404**	**4,840**	**765**	**215**	**(4,625)**	**-95.56%**
	Revenue	**272,457**	**269,737**	**276,123**	**275,181**	**269,146**	**(6,977)**	**-2.53%**
00								
05-00-00-53-2100	Bank Fees	-	-	500	-	500	-	0.00%
	Contractual Services	**-**	**-**	**500**	**-**	**500**	**-**	**0.00%**
05-00-00-56-0033	2018 GO Bond Principal	246,000	254,000	-	-	-	-	0.00%
05-00-00-56-0034	2018 GO Bond Interest	7,584	5,461	-	-	-	-	0.00%
05-00-00-56-0035	2020 GO Bond Principal	-	-	262,500	262,500	262,500	-	0.00%
05-00-00-56-0036	2020 GO Bond Interest	-	-	4,681	4,813	2,511	(2,170)	-46.36%
	Debt Service	**253,584**	**259,461**	**267,181**	**267,313**	**265,011**	**(2,170)**	**-0.81%**
	Expenditures	**253,584**	**259,461**	**267,681**	**267,313**	**265,511**	**(2,170)**	**-0.81%**
05	**Debt Service Fund**	**18,873**	**10,276**	**8,442**	**7,868**	**3,635**	**(4,807)**	**-56.94%**

Debt Service Schedule

2020 General Obligation Limited Tax Bonds

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

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy Principal	Tax Levy Interest	Tax Levy Totals
2020	262,500	3,150	265,650
	$ 262,500	$ 3,150	$ 265,650

Capital Projects Funds

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

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

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

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

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

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

Capital Equipment Replacement Fund (CERF)

BUDGET SNAPSHOT

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET
Revenues	$621,525	$218,352	$214,296	$186,464
Expenditures	$228,925	$646,324	$89,240	$684,710
Fund Balance*	$3,825,548	$3,397,576	$3,950,604	$3,452,358

*FY 2021 and 2022 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.

The annual contribution from the General Fund to the CERF Fund was suspended in FY 2021 and is not included in the FY 2022 budget. This is mainly due to the negative impact of COVID 19 on Village funds this past fiscal year and that the CERF Fund has a healthy reserve balance to withstand this temporary reduction in contributions.

BUDGET ANALYSIS

Vehicles and Equipment to be replaced in the 2022 Budget includes:

- Marked Squad Car #1– Police $ 46,695
- Marked Squad Car #4– Police $45,132
- Marked Squad Car #6– Police $46,833
- Administrative Vehicle – Fire $ 33,500
- Utility Pick-up Truck – Fire $50,000
- Large Int'l Dump Truck – Public Works $ 175,000
- Pick-up Truck –Public Works $ 40,000
- Village Hall Camera System – Police $ 22,450
- SCBA Breathing Air Compressor – Fire $ 45,000
- Fuel System Improvements – Public Works $ 180,000

Village of River Forest
Budget Detail by Account
Fiscal Year 2022 Budget

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
13	**Capital Equip Replacement Fund**							
00								
13-00-00-45-5100	Interest	68,887	90,084	75,800	71,744	35,229	(40,571)	-53.52%
13-00-00-45-5200	Net Change in Fair Value	17,906	29,506	-	-	-	-	0.00%
	Interest	**86,793**	**119,590**	**75,800**	**71,744**	**35,229**	**(40,571)**	**-53.52%**
					-			
13-00-00-46-6410	Miscellaneous	5,000	5,000	5,000	5,000	-	(5,000)	-100.00%
	Miscellaneous	**5,000**	**5,000**	**5,000**	**5,000**	**-**	**(5,000)**	**-100.00%**
13-00-00-47-7001	From General Fund	424,171	456,795	-	-	-	-	0.00%
13-00-00-47-7002	Transfer from Water and Sewer	-	-	112,552	112,552	126,235	13,683	12.16%
13-00-00-48-8000	Sale of Property	8,887	40,140	25,000	25,000	25,000	-	0.00%
	Other Financing Sources	**433,058**	**496,935**	**137,552**	**137,552**	**151,235**	**13,683**	**9.95%**
					-			
	Revenue	**524,851**	**621,525**	**218,352**	**214,296**	**186,464**	**(31,888)**	**-14.60%**
00								
13-00-00-53-2100	Bank Fees	75	-	100	-	100	-	0.00%
	Contractual Services	**75**	**-**	**100**	**-**	**100**	**-**	**0.00%**
13-00-00-55-8700	Police Vehicles	85,861	85,387	45,780	-	138,660	92,880	202.88%
13-00-00-55-8720	Police Equipment	77,557	22,505	58,444	20,220	22,450	(35,994)	-61.59%
13-00-00-55-8800	Fire Dept Vehicle	27,233	-	33,500	-	83,500	50,000	149.25%
13-00-00-55-8850	Fire Dept Equipment	58,026	33,602	45,000	-	45,000	-	0.00%
13-00-00-55-8910	PW Vehicles	177,821	-	213,500	65,600	215,000	1,500	0.70%
13-00-00-55-8925	PW Equipment	-	87,431	250,000	3,420	180,000	(70,000)	-28.00%
	Capital Outlay	**426,498**	**228,925**	**646,224**	**89,240**	**684,610**	**38,386**	**5.94%**
	Expense	**426,573**	**228,925**	**646,324**	**89,240**	**684,710**	**38,386**	**5.94%**
13	**Capital Equip Replacement Fund**	**98,278**	**392,600**	**(427,972)**	**125,056**	**(498,246)**	**(70,274)**	**16.42%**

Capital Improvement Fund (CIF)

BUDGET SNAPSHOT

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET
Revenues	$879,399	$984,785	$354,021	$4,910,449
Expenditures	$1,962,288	$1,576,330	$637,192	$2,447,120
Fund Balance*	**$957,102**	**$365,557**	**$673,931**	**$3,137,260**

*2021 and 2022 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 2022 Budget include:

- Village Hall Improvements $ 86,200
- Public Works Garage Improvements $ 50,100
- Street Camera System Strategic Plan $ 40,000
- Information Technology Improvements $ 362,820
- Alley Improvement Program $ 1,850,000
- Bicycle Plan Implementation $ 46,000

Village of River Forest
Budget Detail by Account
Fiscal Year 2022 Budget

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
14	**Capital Improvement Fund**							
00								
14-00-00-43-3200	Metra Daily Parking Fees	15,216	13,268	15,100	1,254	15,100	-	0.00%
14-00-00-43-3220	Parking Lot Permit Fees	28,616	34,586	43,236	23,961	43,236	-	0.00%
	Charges for Services	**43,832**	**47,853**	**58,336**	**25,215**	**58,336**	**-**	**0.00%**
14-00-00-44-4240	Automated Traffic Enf Fines	800,082	801,022	892,569	255,848	850,000	(42,569)	-4.77%
	Fines & Forfeits	**800,082**	**801,022**	**892,569**	**255,848**	**850,000**	**(42,569)**	**-4.77%**
					-			
14-00-00-45-5100	Interest	41,308	27,818	33,880	16,766	2,113	(31,767)	-93.76%
14-00-00-45-5200	Net Change in Fair Value	4,672	2,705	-	-	-	-	0.00%
	Interest	**45,981**	**30,524**	**33,880**	**16,766**	**2,113**	**(31,767)**	**-93.76%**
14-00-00-46-6532	Grants	75,000	-	-	56,192	-	-	0.00%
	Grants & Contributions	**75,000**	**-**	**-**	**56,192**	**-**	**-**	**0.00%**
14-00-00-48-7090	Bond Proceeds	-	-	-	-	4,000,000	4,000,000	0.00%
	Other Financing Sources	**-**	**-**	**-**	**-**	**4,000,000**	**4,000,000**	**0.00%**
	Revenue	**964,895**	**879,399**	**984,785**	**354,021**	**4,910,449**	**3,925,664**	**398.63%**
00								
14-00-00-53-4290	License Fees	12,000	12,000	12,000	12,000	12,000	-	0.00%
	Contractual Services	**12,000**	**12,000**	**12,000**	**12,000**	**12,000**	**-**	**0.00%**
14-00-00-55-0500	Building Improvements	370,082	56,304	60,160	-	136,300	76,140	126.56%
14-00-00-55-0700	Property Purchase	-	361,616	-	-	-	-	0.00%
14-00-00-55-1205	Streetscape Improvements	21,817	258,452	298,380	135,000	46,000	(252,380)	-84.58%
14-00-00-55-1210	Parking Lot Improvements	34,250	59,150	-	-	-	-	0.00%
14-00-00-55-1250	Alley Improvements	234,300	917,471	300,000	239,000	1,850,000	1,550,000	516.67%
14-00-00-55-8610	Furniture & Equipment	7,650	15,640	17,190	56,192	-	(17,190)	-100.00%
14-00-00-55-8620	Information Technology Equipme	130,004	281,656	888,600	195,000	402,820	(485,780)	-54.67%
	Capital Outlay	**798,104**	**1,950,288**	**1,564,330**	**625,192**	**2,435,120**	**870,790**	**55.67%**
	Expense	**810,104**	**1,962,288**	**1,576,330**	**637,192**	**2,447,120**	**870,790**	**55.24%**
14	**Capital Improvement Fund**	**154,791**	**(1,082,889)**	**(591,545)**	**(283,171)**	**2,463,329**	**3,054,874**	**-516.42%**

Economic Development Fund

BUDGET SNAPSHOT

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY2022 BUDGET
Revenues	$22,529	$0	$35	$0
Expenditures	$181,374	$50,000	$50,374	$0
Fund Balance*	$50,339	$339	$0	$0

*FY 2021 Fund Balance 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 fund was closed in FY 2021 and fund balance has been returned to the county to be distributed back to the taxing districts.

Village of River Forest
Budget Detail by Account
Fiscal Year 2022 Budget

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
16	**Economic Development Fund**							
16-00-00-45-5100	Interest	3,861	22,529	-	35	-	-	0.00%
	Interest	**3,861**	**22,529**	**-**	**35**	**-**	**-**	**0.00%**
					-			
	Revenue	**3,861**	**22,529**	**-**	**35**	**-**	**-**	**0.00%**
00								
16-00-00-53-0380	Consulting Services	1,018	-	-	-	-	-	0.00%
16-00-00-53-0420	Legal Services	5,981	8,861	50,000	10,000	-	(50,000)	-100.00%
	Contractual Services	**6,999**	**8,861**	**50,000**	**10,000**	**-**	**(50,000)**	**-100.00%**
16-00-00-55-4300	Other Improvements	6,862	172,513	-	-	-	-	0.00%
	Capital Outlay	6,862	172,513	-	-	-	-	0.00%
16-00-00-57-5000	County Reimbursements	-	-	-	40,374	-	-	0.00%
	Other Financing Sources	**-**	**-**	**-**	**40,374**	**-**	**-**	**0.00%**
	Expense	**13,861**	**181,373**	**50,000**	**50,374**	**-**	**(50,000)**	**-100.00%**
16	**Economic Development Fund**	**(10,001)**	**(158,844)**	**(50,000)**	**(50,339)**	**-**	**50,000**	**-100.00%**

TIF - Madison Street

BUDGET SNAPSHOT

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET
Revenues	$184,854	$156,251	$373,660	$332,550
Expenditures	$232,472	$84,418	$80,354	$126,490
Fund Balance*	**($160,425)**	**($88,592)**	**$132,881**	**$338,943**

*FY 2021 and 2022 Fund Balances Estimated

DESCRIPTION

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

BUDGET ANALYSIS

Contractual services including TIF consulting, auditing and legal fees are included and a portion of the Street Camera Stategic Plan is included in capital outlay. Debt service interest payments on the interfund loan are also included in the FY 2022 Budget.

Village of River Forest
Budget Detail by Account
Fiscal Year 2022 Budget

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
31	**TIF-Madison Street**							
00								
31-00-00-41-1000	Property Taxes-Prior Years	56,818	116,399	75,760	224,640	164,402	88,642	117.00%
31-00-00-41-1021	Property Taxes-Current Year	30,475	66,167	77,275	148,440	167,690	90,415	117.00%
	Property Taxes	**87,293**	**182,566**	**153,035**	**373,080**	**332,092**	**179,057**	**117.00%**
31-00-00-45-5100	Interest	1,559	2,288	3,216	580	458	(2,758)	-85.76%
	Interest	**1,559**	**2,288**	**3,216**	**580**	**458**	**(2,758)**	**-85.76%**
31-00-00-46-6512	Rental Income	15,625	-	-	-	-	-	0.00%
	Miscellaneous	**15,625**	**-**	**-**	**-**	**-**	**-**	**0.00%**
	Revenue	**104,477**	**184,854**	**156,251**	**373,660**	**332,550**	**176,299**	**112.83%**
00								
31-00-00-53-0100	Electricity & Natural Gas	1,145	2,207	1,000	1,600	1,000	-	0.00%
31-00-00-53-0300	Audit Services	-	-	1,000	1,000	1,000	-	0.00%
31-00-00-53-0380	Consulting Services	1,538	35,447	5,000	5,500	5,000	-	0.00%
31-00-00-53-0425	Village Attorney	4,616	9,886	2,500	1,000	2,500	-	0.00%
31-00-00-53-0440	Property Taxes	6,258	-	-	488	-	-	0.00%
31-00-00-53-3600	Maintenance of Buildings	-	9,239	4,800	-	4,800	-	0.00%
31-00-00-53-4350	Printing	-	-	1,000	-	1,000	-	0.00%
31-00-00-53-5300	Advertising/Legal Notice	-	1,176	1,000	-	1,000	-	0.00%
	Contractual Services	**13,556**	**57,955**	**16,300**	**9,588**	**16,300**	**-**	**0.00%**
31-00-00-55-0700	Property Purchase	-	106,000	-	-	-	-	0.00%
31-00-00-55-4300	Other Improvements	29,150	14,575	14,576	14,576	54,000	39,424	270.47%
	Capital Outlay	**29,150**	**120,575**	**14,576**	**14,576**	**54,000**	**39,424**	**270.47%**
31-00-00-56-0081	Interest on Interfund Loan	37,520	53,942	53,542	56,190	56,190	2,648	4.95%
	Debt Service	**37,520**	**53,942**	**53,542**	**56,190**	**56,190**	**2,648**	**4.95%**
	Expense	**80,225**	**232,472**	**84,418**	**80,354**	**126,490**	**42,072**	**49.84%**
31	**TIF-Madison Street**	**24,252**	**(47,618)**	**71,833**	**293,306**	**206,060**	**134,227**	**186.86%**

TIF - North Avenue

BUDGET SNAPSHOT

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET
Revenues	$ 631	$ 26,000	$156	$200
Expenditures	$ 1,565	$ 17,000	$66	$ 17,000
Fund Balance*	($ 16,569)	($7,569)	($16,479)	($33,279)

*FY 2021 and 2022 Fund Balances Estimated

DESCRIPTION

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

BUDGET ANALYSIS

TIF consulting and legal fees associated with the TIF District are provided for in the FY 2022 Budget.

Village of River Forest
Budget Detail by Account
Fiscal Year 2022 Budget

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
32	**TIF - North Avenue**							
00								
32-00-00-45-5100	Interest	729	631	1,000	156	200	(800)	-80.00%
	Interest	**729**	**631**	**1,000**	**156**	**200**	**(800)**	**-80.00%**
					-			
32-00-00-47-7001	Transfer from General Fund	-	-	25,000	-	-	(25,000)	-100.00%
	Other Financing Sources	**-**	**-**	**25,000**	**-**	**-**	**(25,000)**	**-100.00%**
					-			
	Revenue	**729**	**631**	**26,000**	**156**	**200**	**(25,800)**	**-99.23%**
00								
32-00-00-53-0380	Consulting Services	3,675	1,500	10,000	-	10,000	-	0.00%
32-00-00-53-0425	Village Attorney	9,688	65	5,000	66	5,000	-	0.00%
32-00-00-53-4350	Printing	-	-	1,000	-	1,000	-	0.00%
32-00-00-53-5300	Advertising/Legal	5,382	-	1,000	-	1,000	-	0.00%
	Contractual Services	**18,744**	**1,565**	**17,000**	**66**	**17,000**	**-**	**0.00%**
					-			
	Expense	**18,744**	**1,565**	**17,000**	**66**	**17,000**	**-**	**0.00%**
					-			
32	**TIF - North Avenue**	**(18,015)**	**(933)**	**9,000**	**90**	**(16,800)**	**(25,800)**	**-286.67%**

Infrastructure Improvement Bond Fund

BUDGET SNAPSHOT

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET
Revenues	$528,287	$4,000	$1,492	$225
Expenditures	$289,652	$275,000	$277,174	$250,000
Fund Balance*	$520,713	$249,713	$245,031	($4,744)

*FY 2021 and 2022 Fund Balances Estimated

DESCRIPTION

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

BUDGET ANALYSIS

The FY 2022 Budget includes $250,000 to fund a portion of the Village's FY 2022 Street Improvement Program included in the Capital Improvement Program.

Village of River Forest
Budget Detail by Account
Fiscal Year 2022 Budget

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
35	**Infrastructure Imp Bond Fund**							
00								
35-00-00-45-5100	Interest	7,357	3,287	4,000	1,492	225	(3,775)	-94.38%
	Interest	**7,357**	**3,287**	**4,000**	**1,492**	**225**	**(3,775)**	**-94.38%**
35-00-00-48-7090	Bond Proceeds	-	525,000	-	-	-	-	0.00%
	Other Financing Sources	**-**	**525,000**	**-**	**-**	**-**	**-**	**0.00%**
	Revenue	**7,357**	**528,287**	**4,000**	**1,492**	**225**	**(3,775)**	**-94.38%**
00								
35-00-00-53-0380	Consulting Services	-	-	50,000	50,000	-	(50,000)	-100.00%
35-00-00-53-0420	Legal Services	-	5,750	-	-	-	-	#DIV/0!
	Contractual Services	**-**	**5,750**	**50,000**	**50,000**	**-**	**(50,000)**	**-100.00%**
35-00-00-55-9100	Street Improvements	225,411	283,902	225,000	227,174	250,000	25,000	11.11%
	Capital Outlay	**225,411**	**283,902**	**225,000**	**227,174**	**250,000**	**25,000**	**11.11%**
	Expense	**225,411**	**289,652**	**275,000**	**277,174**	**250,000**	**(25,000)**	**-9.09%**
35	**Infrastructure Imp Bond Fund**	**(218,054)**	**238,634**	**(271,000)**	**(275,682)**	**(249,775)**	**21,225**	**-7.83%**

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.

BUDGET SNAPSHOT

CATEGORY	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET
Personal Services	$848,468	$880,977	$839,296	$892,545
Employee Benefits	$341,781	$357,458	$346,727	$388,436
Contractual Services	$443,317	$620,173	$645,166	$1,134,342
Commodities	$1,563,716	$1,706,271	$1,908,966	$2,112,621
Capital Outlay	$572,681	$1,195,500	$877,464	$1,893,000
Depreciation	$379,731	$355,000	$355,000	$355,000
Debt Service	$276,753	$917,146	$917,146	$917,146
Transfers	-	$112,552	$112,552	$126,235
Total	**$4,426,447**	**$6,145,077**	**$6,002,317**	**$7,819,325**

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 also 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 2022 Budget:

Water from Chicago: Chicago's water rate, in conjunction with projected flat consumption and a 1.1% rate increase on June 1st, results in an estimate of $1,850,897 for the cost of water in FY 2022.

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

Hydrant Maintenance: The budget includes $10,000 for hydrant replacement.

Consulting Services: The budget reflects a $180,000 increase due to the addition of consulting engineering services for the Stormwater Master Plan.

Operating Supplies: The budget includes $188,894 to purchase permeable paver maintenance equipment for Village permeable paver alleys and parking lots.

Sewer System Improvements: The Budget includes $175,000 for sewer lining, manhole lining, any necessary point repairs identified through ongoing sewer televising. It also includes $200,000 for Keystone Avenue sewer improvements.

Water System Improvements: The Budget includes $250,000 for the new lead water service replacement program. It also includes $110,000 for the replacement of pump #1 at the pumping station, and $1,320,000 for Advanced Metering Infrastructure implementation and project management.

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 2017	FY 2018	FY 2019	FY 2020	FY 2021*
Water Pumped from Chicago (million gallons)	441	454	430	422	486
Water Pumped to Residents (million gallons)	445	456	442	439	497
Actual Annual High (million gallons)	2.24	2.56	2.11	2.40	3.00
Actual Annual Low (million gallons)	0.81	0.77	0.75	0.79	0.76
Average Daily Average (million gallons)	1.21	1.25	1.24	1.26	1.44
Meters Installed	148	171	115	46	55
Service Calls	2,731	3,272	3,007	3,239	3,084
Water Main Breaks	4	13	6	6	14
Service Line Breaks	20	12	11	3	7
Exercised Valves	205	188	110	512	355
JULIE Locates	1,753	1,484	1,512	1,986	1,828

Village of River Forest
Budget Detail by Account
Fiscal Year 2022 Budget

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
02	**Water & Sewer Fund**							
00								
02-00-00-42-2360	Permit Fees	17,150	19,500	18,820	22,333	22,780	3,960	21.04%
	Licenses & Permits	**17,150**	**19,500**	**18,820**	**22,333**	**22,780**	**3,960**	**21.04%**
02-00-00-43-3100	Water Sales	3,129,411	2,937,387	3,224,702	3,219,074	3,244,387	19,685	0.61%
02-00-00-43-3150	Sewer Sales	2,058,423	1,927,463	1,934,052	2,084,218	2,084,213	150,161	7.76%
02-00-00-43-3160	Water Penalties	28,025	27,759	31,867	24,337	29,217	(2,650)	-8.32%
02-00-00-43-3515	NSF Fees	125	-	200	200	200	-	0.00%
	Charges for Services	**5,215,984**	**4,892,608**	**5,190,821**	**5,327,829**	**5,358,017**	**167,196**	**3.22%**
							-	
02-00-00-45-5100	Interest	27,583	38,906	27,935	11,089	3,275	(24,660)	-88.28%
02-00-00-45-5200	Net Change in Fair Value	249	1,927	-	-	-	-	0.00%
	Interest	**27,832**	**40,833**	**27,935**	**11,089**	**3,275**	**(24,660)**	**-88.28%**
					-		-	
02-00-00-46-6410	Miscellaneous	1,100	900	5,000	100	5,000	-	0.00%
02-00-00-46-6415	Reimbursement of Expenses	8,210	-	-	-	-	-	0.00%
02-00-00-46-6417	IRMA Reimbursements	8,306	-	2,000	-	2,000	-	0.00%
02-00-00-46-6580	Sale of Meters	10,896	11,921	10,000	11,000	10,000	-	0.00%
	Miscellaneous	**28,512**	**12,821**	**17,000**	**11,100**	**17,000**	**-**	**0.00%**
							-	
02-00-00-49-8001	Bond Proceeds	-	-	-	-	1,400,000	1,400,000	0.00%
	Other Financing Sources	**-**	**-**	**-**	**-**	**1,400,000**	**1,400,000**	**0.00%**
	Revenue	**5,289,478**	**4,965,763**	**5,254,576**	**5,372,351**	**6,801,072**	1,546,496	29.43%

Village of River Forest
Budget Detail by Account
Fiscal Year 2022 Budget

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
60	**Public Works**							
02-60-06-51-0200	Salaries Regular	793,657	824,682	857,342	820,661	870,435	13,093	1.53%
02-60-06-51-1500	Specialists Pay	2,100	2,100	2,100	2,100	2,100	-	0.00%
02-60-06-51-1700	Overtime	5,079	8,625	12,000	15,000	12,000	-	0.00%
02-60-06-51-1950	Insurance Refusal Reimb	428	1,575	1,535	1,535	10	(1,525)	-99.35%
02-60-06-51-3000	Part-Time Salaries	6,186	11,486	8,000	-	8,000	-	0.00%
	Personal Services	**807,450**	**848,468**	**880,977**	**839,296**	**892,545**	**11,568**	**1.31%**
02-60-06-52-0100	ICMA Retirement	-	1,480	1,534	-	-	-	0.00%
02-60-06-52-0320	FICA	48,442	50,655	53,495	50,277	54,349	854	1.60%
02-60-06-52-0325	Medicare	11,509	12,168	12,884	12,024	13,052	168	1.30%
02-60-06-52-0330	IMRF	-	-	95,923	90,150	99,230	3,307	3.45%
02-60-06-52-0375	Fringe Benefits	5,898	5,624	5,616	5,577	5,664	48	0.85%
02-60-06-52-0381	IMRF Pensio Expense	77,743	90,202	-	-	-	-	0.00%
02-60-06-52-0400	Health Insurance	177,525	160,418	169,635	171,638	199,049	29,414	17.34%
02-60-06-52-0420	Health Insurance - Retirees	2,897	3,040	3,191	3,064	3,156	(35)	-1.10%
02-60-06-52-0421	Other Post Employment Benefits	4,596	6,052	-	-	-	-	0.00%
02-60-06-52-0425	Life Insurance	468	422	442	722	458	16	3.62%
02-60-06-52-0430	VEBA Contributions	13,111	11,721	14,738	13,275	13,478	(1,260)	-8.55%
	Benefits	**342,190**	**341,781**	**357,458**	**346,727**	**388,436**	**30,978**	**8.67%**
02-60-06-53-0100	Electricity	32,689	39,777	33,000	36,974	33,000	-	0.00%
02-60-06-53-0200	Communications	6,764	5,460	5,460	8,028	8,160	2,700	49.45%
02-60-06-53-0300	Auditing	9,075	10,749	9,600	9,632	9,900	300	3.13%
02-60-06-53-0380	Consulting Services	4,200	35,395	84,500	58,000	341,400	256,900	304.02%
02-60-06-53-0410	IT Support	41,993	40,472	64,802	78,628	73,257	8,455	13.05%
02-60-06-53-1300	Inspections	-	260	1,000	1,000	1,000	-	0.00%
02-60-06-53-1310	JULIE Participation	912	878	2,345	2,345	2,345	-	0.00%
02-60-06-53-2100	Bank Fees	25,281	29,078	32,870	30,286	33,042	172	0.52%
02-60-06-53-2200	Liability Insurance	38,477	35,903	40,021	36,852	35,903	(4,118)	-10.29%
02-60-06-53-2250	IRMA Deductible	18,989	6,536	9,500	4,700	9,500	-	0.00%
02-60-06-53-3050	Water System Maintenance	103,599	73,948	120,500	140,000	123,500	3,000	2.49%
02-60-06-53-3055	Hydrant Maintenance	3,818	1,649	25,000	-	10,000	(15,000)	-60.00%
02-60-06-53-3200	Maintenance of Vehicles	14,254	7,207	8,000	6,500	8,000	-	0.00%
02-60-06-53-3300	Maint of Office Equipment	1,046	1,775	1,000	2,000	1,000	-	0.00%
02-60-06-53-3600	Maintenance of Buildings	20,586	25,105	18,750	18,000	34,750	16,000	85.33%
02-60-06-53-3620	Maintenance of Streets	15,556	12,501	15,000	15,000	15,000	-	0.00%
02-60-06-53-3630	Overhead Sewer Program	58,055	25,710	59,000	110,000	59,000	-	0.00%
02-60-06-53-3631	Lead Service Line Program		-	-	-	250,000	250,000	0.00%
02-60-06-53-3640	Sewer/Catch Basin Repair	33,431	49,694	50,000	45,000	50,000	-	0.00%
02-60-06-53-4100	Training	397	-	1,150	1,100	1,150	-	0.00%
02-60-06-53-4250	Travel & Meeting	831	2,168	3,185	-	1,685	(1,500)	-47.10%
02-60-06-53-4300	Dues & Subscriptions	1,191	2,191	1,460	1,200	1,460	-	0.00%
02-60-06-53-4350	Printing	5,386	3,470	4,550	2,341	2,500	(2,050)	-45.05%
02-60-06-53-4400	Medical & Screening	-	-	700	250	700	-	0.00%
02-60-06-53-4480	Water Testing	8,026	3,025	4,280	4,280	3,590	(690)	-16.12%
02-60-06-53-5300	Advertising/Legal Notice	-	-	500	250	500	-	0.00%
02-60-06-53-5350	Dumping Fees	15,139	22,916	20,000	30,000	20,000	-	0.00%
02-60-06-53-5400	Damage Claims	20,648	7,450	4,000	2,800	4,000	-	0.00%
	Contractual Services	**480,341**	**443,317**	**620,173**	**645,166**	**1,134,342**	**514,169**	**82.91%**
02-60-06-54-0100	Office Supplies	678	194	500	200	500	-	0.00%
02-60-06-54-0200	Gas & Oil	11,444	10,198	10,944	9,873	10,959	15	0.14%
02-60-06-54-0310	Uniforms	984	1,220	1,525	1,000	1,525	-	0.00%
02-60-06-54-0500	Vehicle Parts	5,653	6,846	8,000	3,500	8,000	-	0.00%
02-60-06-54-0600	Operating Supplies	33,670	56,515	73,700	55,000	232,994	159,294	216.14%
02-60-06-54-1300	Postage	7,793	8,347	9,087	7,520	7,746	(1,341)	-14.76%
02-60-06-54-2200	Water from Chicago	1,602,809	1,480,397	1,602,515	1,831,873	1,850,897	248,382	15.50%
	Materials & Supplies	**1,663,032**	**1,563,716**	**1,706,271**	**1,908,966**	**2,112,621**	**406,350**	**23.82%**
02-60-06-55-0050	Gain/Loss on Disposal of Asset	-	(32,196)	-	-	-	-	0.00%
02-60-06-55-0500	Building Improvements	4,640	25,740	-	-	-	-	0.00%
02-60-06-55-1150	Sewer System Improvements	173,990	175,677	175,000	138,908	375,000	200,000	114.29%
02-60-06-55-1300	Water System Improvements	58,298	312,170	943,000	660,000	1,448,000	505,000	53.55%
02-60-06-55-1400	Meter Replacement Program	16,195	21,290	7,500	7,500	-	(7,500)	-100.00%
02-60-06-55-9100	Street Improvements	70,105	70,000	70,000	71,056	70,000	-	0.00%

Village of River Forest
Budget Detail by Account
Fiscal Year 2022 Budget

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
	Capital Outlay	**323,228**	**572,681**	**1,195,500**	**877,464**	**1,893,000**	**697,500**	**58.34%**
02-60-06-55-0010	Depreciation Expense	356,031	379,731	355,000	355,000	355,000	-	0.00%
	Depreciation	**356,031**	**379,731**	**355,000**	**355,000**	**355,000**	**-**	**0.00%**
02-60-06-56-0071	Series 08B Interest	4,059	-	-	-	-	-	0.00%
02-60-06-56-0103	Community Bank Loan Interest	250	-	-	-	-	-	0.00%
02-60-06-56-0104	IEPA Loan Principal	-	-	648,794	648,794	663,212	14,418	2.22%
02-60-06-56-0105	IEPA Loan Interest	290,674	276,753	268,352	268,352	253,934	(14,418)	-5.37%
	Debt Service	**294,983**	**276,753**	**917,146**	**917,146**	**917,146**	**-**	**0.00%**
02-60-06-57-5013	Transfer to CERF	-	-	112,552	112,552	126,235	13,683	12.16%
	Other Financing Uses	**-**	**-**	**112,552**	**112,552**	**126,235**	**13,683**	**12.16%**
	Expenditures	**4,267,255**	**4,426,447**	**6,145,077**	**6,002,317**	**7,819,325**	**1,674,248**	**27.25%**
02	**Water & Sewer Fund**	**1,022,223**	**539,315**	**(890,501)**	**(629,966)**	**(1,018,253)**	**(127,752)**	**14.35%**

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	Tax Levy			Interest Due On			
Year	Principal	Interest	Totals	Jun 3	Amount	Dec 3	Amount
2022	663,212	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
	$ 11,655,119	$ 2,102,069	$ 13,757,187		$ 1,083,055		$ 1,019,014

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 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET
Revenues	$ 1,641,249	$ 3,561,404	$ 7,081,805	$ 4,562,578
Expenditures	$ 2,555,696	$ 2,839,561	$ 3,215,906	$ 2,907,833
Fund Balance*	$23,323,768	$24,045,611	$27,189,667	$28,844,412

*FY 2021 and 2022 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 2022 contribution of $1,874,180 reflects the amount of property tax revenues expected to be levied with the 2021 Property Tax Levy during the fiscal year. The 2021 property tax levy, which is collected in calendar year 2022, 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 2022 employer contribution is significantly higher for Tax Levy Year 2021. This is due to changes in assumptions to the mortality tables, plan changes for Tier II employees that went into effect on January 1, 2020 as part of the public safety pension consolidation laws and lower than expected investment returns on 4/30/2020. The expected and actual contributions are as follows:

	Actual FY 2020	Budget 2021	Budget 2022
Levy Year	2019	2020	2021
Police Pension Fund	$1,584,889	$1,609,434	$1,874,180

Village of River Forest
Budget Detail by Account
Fiscal Year 2022 Budget

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
09	**Police Pension Fund**							
00								
09-00-00-45-5100	Interest	486,227	577,634	604,024	507,070	512,140	(91,884)	-15.21%
09-00-00-45-5200	Net Change in Fair Value	832,658	(798,287)	1,025,698	4,750,000	1,866,195	840,497	81.94%
	Interest	**1,318,885**	**(220,653)**	**1,629,722**	**5,257,070**	**2,378,335**	**748,613**	**45.94%**
09-00-00-46-6410	Miscellaneous Revenue	50	-	-	-	-	-	0.00%
	Miscellaneous	**50**	**-**	**-**	**-**	**-**	**-**	**0.00%**
09-00-00-41-1100	Employer Contribution	1,462,293	1,584,889	1,609,434	1,559,490	1,874,180	264,746	16.45%
09-00-00-46-7350	Employee Contribution	283,023	277,013	322,248	265,245	310,063	(12,185)	-3.78%
	Grants & Contributions	**1,745,315**	**1,861,902**	**1,931,682**	**1,824,735**	**2,184,243**	**252,561**	**13.07%**
	Revenue	**3,064,250**	**1,641,249**	**3,561,404**	**7,081,805**	**4,562,578**	**1,001,174**	**28.11%**
00								
09-00-00-52-6100	Pensions	2,261,441	2,446,249	2,661,289	3,090,466	2,725,138	63,849	2.40%
09-00-00-52-6150	Pension Refund	-	-	50,000	-	50,000	-	0.00%
	Benefits	**2,261,441**	**2,446,249**	**2,711,289**	**3,090,466**	**2,775,138**	**63,849**	**2.35%**
09-00-00-53-0300	Audit Services	2,118	2,177	2,240	2,240	2,310	70	3.13%
09-00-00-53-0350	Actuarial Services	3,508	3,578	3,677	3,730	3,815	138	3.75%
09-00-00-53-0360	Payroll Services	18,720	17,225	28,890	28,325	28,890	-	0.00%
09-00-00-53-0380	Consulting Services	61,505	53,827	53,470	56,000	56,000	2,530	4.73%
09-00-00-53-0420	Legal Services	4,131	3,313	18,000	18,000	18,000	-	0.00%
09-00-00-53-2100	Bank Fees	-	3,553	100	100	100	-	0.00%
09-00-00-53-4100	Training	1,250	635	2,500	1,250	4,000	1,500	60.00%
09-00-00-53-4250	Travel & Meeting	1,656	657	1,500	250	1,500	-	0.00%
09-00-00-53-4300	Dues & Subscriptions	795	795	795	795	795	-	0.00%
09-00-00-53-4400	Medical & Screening	1,800	3,630	3,000	1,800	3,000	-	0.00%
09-00-00-53-5300	Advertising/Legal Notice	-	-	100	-	-	(100)	-100.00%
09-00-00-54-3100	Misc Expenditures	10,567	20,057	14,000	12,950	14,285	285	2.04%
	Contractual Services	**106,049**	**109,447**	**128,272**	**125,440**	**132,695**	**4,423**	**3.45%**
	Expense	**2,367,490**	**2,555,696**	**2,839,561**	**3,215,906**	**2,907,833**	**68,272**	**2.40%**
09	**Police Pension Fund**	**696,760**	**(914,447)**	**721,843**	**3,865,899**	**1,654,745**	**932,902**	**129.24%**

Fire Pension Fund

BUDGET SNAPSHOT

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET
Revenues	$ 1,682,866	$ 2,881,610	$ 5,115,341	$ 3,137,915
Expenditures	$ 1,983,222	$ 2,122,324	$ 1,988,813	$ 2,167,432
Fund Balance*	$ 15,099,255	$ 15,858,541	$ 18,225,783	$ 19,196,266

*FY 2021 and 2022 Fund Balances Estimated

DESCRIPTION

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

BUDGET ANALYSIS

Income for this fund is from participating employees' contributions of 9.455% of salaries as required by State law and interest income from investment of assets. The employer's share is shown as a contribution from the General Fund and is included in the Fire Department (Division 50) employee benefit expense. An independent actuarial study is used to determine the amount of the employer contribution. The Village's estimated 2022 contribution of $1,764,606 reflects the amount of property tax revenues expected to be levied with the 2021 Property Tax Levy during the fiscal year. The 2021 property tax levy, which is collected in calendar year 2022, 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 based on the policy or the statutory minimum, whichever is higher. The budgeted FY 2022 employer contribution is significantly higher for Tax Levy Year 2021. This is due to changes in assumptions to the mortality tables, plan changes for Tier II employees that went into effect on January 1, 2020 as part of the public safety pension consolidation laws and lower than expected investment returns on 4/30/2020. The expected and actual contributions are as follows:

	Actual FY 2020	Budget FY 2021	Budget FY 2022
Levy Year	2019	2020	2021
Fire Pension Fund	$1,490,909	$1,535,040	$1,764,606

Village of River Forest
Budget Detail by Account
Fiscal Year 2022 Budget

Account Number	Description	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	% Inc (Dec)
10	**Fire Pension Fund**							
00								
10-00-00-45-5100	Interest/Dividends	292,708	426,402	507,553	434,412	447,444	(60,109)	-11.84%
10-00-00-45-5200	Net Change in Fair Value	545,454	(448,286)	632,765	3,000,000	708,201	75,436	11.92%
	Interest	**838,162**	**(21,884)**	**1,140,318**	**3,434,412**	**1,155,645**	**15,327**	**1.34%**
10-00-00-41-1100	Employer Contribution	1,193,797	1,490,909	1,535,040	1,490,441	1,764,606	229,566	14.96%
10-00-00-46-7350	Employee Contribution	181,747	213,841	206,252	190,488	217,664	11,412	5.53%
	Grants & Contributions	**1,375,544**	**1,704,750**	**1,741,292**	**1,680,929**	**1,982,270**	**240,978**	**13.84%**
					-			
	Revenue	**2,213,706**	**1,682,866**	**2,881,610**	**5,115,341**	**3,137,915**	**256,305**	**8.89%**
00								
10-00-00-52-6100	Pensions	1,776,996	1,895,852	2,020,164	1,895,000	2,069,383	49,219	2.44%
	Benefits	**1,776,996**	**1,895,852**	**2,020,164**	**1,895,000**	**2,069,383**	**49,219**	**2.44%**
10-00-00-53-0300	Audit Services	2,118	2,177	2,240	2,240	2,310	70	3.13%
10-00-00-53-0350	Actuarial Services	3,138	3,203	3,203	3,365	3,815	612	19.11%
10-00-00-53-0360	Payroll Services	13,845	14,235	13,495	14,700	15,145	1,650	12.23%
10-00-00-53-0380	Consulting Services	43,921	37,274	40,587	39,146	40,324	(263)	-0.65%
10-00-00-53-0420	Legal Services	2,526	4,807	12,000	6,000	6,000	(6,000)	-50.00%
10-00-00-53-2100	Bank Fees	7,017	7,085	7,200	8,153	8,200	1,000	13.89%
10-00-00-53-4100	Training	320	1,160	2,000	1,000	1,500	(500)	-25.00%
10-00-00-53-4250	Travel & Meeting	-	283	1,000	1,000	1,000	-	0.00%
10-00-00-53-4300	Dues & Subscriptions	795	795	825	795	795	(30)	-3.64%
10-00-00-53-4400	Medical & Screening	-	-	2,000	-	1,000	(1,000)	-50.00%
10-00-00-54-1300	Postage	-	-	100	50	50	(50)	-50.00%
10-00-00-54-3100	Misc Expenditures	6,463	16,351	17,510	17,364	17,910	400	2.28%
	Contractual Services	**80,142**	**87,370**	**102,160**	**93,813**	**98,049**	**(4,111)**	**-4.02%**
	Expense	**1,857,138**	**1,983,222**	**2,122,324**	**1,988,813**	**2,167,432**	**45,108**	**2.13%**
10	**Fire Pension Fund**	**356,568**	**(300,356)**	**759,286**	**3,126,528**	**970,483**	**211,197**	**27.82%**

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 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET
$1,356,785	$1,393,000	$1,355,800	$1,426,600

EXPENDITURES

FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET
$1,678,749	$1,499,000	$1,419,100	$1,733,600

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 $33,600. The FY 2022 budget includes $307,000 in capital expenditures that are intended to be funded with capital reserves and donations.

Village of River Forest
Budget Detail By Account
Fiscal Year 2022 Budget

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET	$CHNG FY21/22	% CHNG FY21/22
RIVER FOREST PUBLIC LIBRARY							
REVENUES							
Taxes							
Property Taxes	1,240,735	1,282,564	1,320,000	1,293,600	1,358,000	38,000	2.88%
Replacement Taxes	12,421	16,353	12,000	11,000	9,000	(3,000)	-25.00%
Total Taxes	**1,253,156**	**1,298,917**	**1,332,000**	**1,304,600**	**1,367,000**	**35,000**	**2.63%**
Charges for Services							
Connections Program	3,264	2,464	8,400	3,000	9,000	600	7.14%
Lost Books	2,786	3,618	3,500	2,000	3,500	-	0.00%
Book Sales	558	-	-	-	-	-	0.00%
Copy Machine Revenues	2,467	4,737	5,500	1,000	3,000	(2,500)	-45.45%
Total Charges for Services	**9,075**	**10,819**	**17,400**	**6,000**	**15,500**	**(1,900)**	**-10.92%**
Fines							
Fines	**5,952**	**225**	**-**	**-**	**-**	-	**0.00%**
Interest							
Interest Earned	**17,458**	**18,900**	**9,000**	**8,000**	**4,800**	(4,200)	**-46.67%**
Miscellaneous							
Grants/Donations	31,441	22,186	34,000	35,400	38,100	4,100	12.06%
Miscellaneous	16,866	5,738	600	1,800	1,200	600	100.00%
Total Miscellaneous	**48,307**	**27,924**	**34,600**	**37,200**	**39,300**	**4,700**	**13.58%**
Total Revenues	**1,333,948**	**1,356,785**	**1,393,000**	**1,355,800**	**1,426,600**	**33,600**	**2.41%**
EXPENDITURES							
Personal Services							
Salaries	641,426	673,905	712,500	660,000	737,000	24,500	3.44%
Total Personal Services	**641,426**	**673,905**	**712,500**	**660,000**	**737,000**	**24,500**	**3.44%**
Employee Benefits							
Health Insurance	40,255	41,912	57,500	41,000	57,500	-	0.00%
FICA/Medicare	47,949	49,656	55,000	54,000	56,500	1,500	2.73%
IMRF Pension	50,507	48,907	59,000	59,000	63,000	4,000	6.78%
Total Employee Benefits	**138,711**	**140,475**	**171,500**	**154,000**	**177,000**	**5,500**	**3.21%**
Contractual Services							
Payroll Services	3,227	3,756	3,500	3,500	3,500	-	0.00%
Staff Training	1,806	1,159	2,500	2,500	2,500	-	0.00%
Membership Dues	3,255	2,634	4,000	4,000	4,000	-	0.00%
Trustee Training	450	475	1,000	500	800	(200)	-20.00%
Professional Developmnt	7,757	6,722	9,000	6,000	7,000	(2,000)	-22.22%
Advertising	2,896	1,752	3,000	1,500	2,500	(500)	-16.67%
Other Programs	28,730	26,421	23,200	23,200	31,300	8,100	34.91%
Connections Programs	3,264	2,083	8,400	3,000	9,000	600	7.14%
Tech Support Services	9,000	10,241	11,000	11,000	11,000	-	0.00%
Automation-Swan/Rails	31,046	36,185	37,000	37,000	38,000	1,000	2.70%
Consulting/Legal	5,654	7,000	17,500	17,500	7,000	(10,500)	-60.00%
Auditing	6,750	7,000	7,500	7,500	9,500	2,000	26.67%
Copier Lease & Maint	2,613	2,377	4,400	4,400	4,800	400	9.09%

Village of River Forest
Budget Detail By Account
Fiscal Year 2022 Budget

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 PROJECTED	FY 2022 BUDGET	$CHNG FY21/22	% CHNG FY21/22
RIVER FOREST PUBLIC LIBRARY							
Automation - Subscription	11,755	8,903	7,500	8,000	8,600	1,100	14.67%
Liability Insurance	10,149	11,255	16,500	16,500	20,000	3,500	21.21%
Maintenance - Service	66,535	53,686	60,000	60,000	60,500	500	0.83%
Utilities	10,041	9,849	11,000	11,000	11,000	-	0.00%
Strategic Initiatives	4,929	5,001	5,000	5,000	10,000	5,000	100.00%
Total Contractual Svcs	**209,857**	**196,499**	**232,000**	**222,100**	**241,000**	**9,000**	**3.88%**
Commodities							
Printing	4,450	4,697	5,500	5,500	5,500	-	0.00%
Inter-Library Expenses	(118)	813	1,000	1,000	500	(500)	
Postage and Delivery	3,600	3,592	4,000	4,000	3,500	(500)	-12.50%
Telephone/Internet	13,100	11,955	15,000	15,000	15,000	-	0.00%
Books	70,229	62,073	72,000	72,000	71,300	(700)	-0.97%
Periodicals	5,983	5,599	3,300	3,300	6,300	3,000	90.91%
Online E Content	53,936	70,801	77,700	77,700	72,000	(5,700)	-7.34%
Audio/Visual	32,975	23,376	20,000	20,000	22,800	2,800	14.00%
Office Supplies	4,542	3,993	4,000	4,000	4,000	-	0.00%
Library Supplies	4,448	4,857	6,000	6,000	5,000	(1,000)	-16.67%
Copier Supplies	4,926	1,029	1,000	1,000	1,000	-	0.00%
Building Mat and Supplies	3,680	4,862	11,000	11,000	7,700	(3,300)	-30.00%
Equipment/ Furniture/Tech	-	-	13,000	13,000	10,000	(3,000)	-23.08%
Misc Expenditures	1,997	2,523	2,500	2,500	2,000	(500)	-20.00%
Total Commodities	**203,748**	**200,170**	**236,000**	**236,000**	**226,600**	**(9,400)**	**-3.98%**
Capital Reserve Contribution	**-**	**-**	**41,000**	**41,000**	**45,000**	4,000	9.76%
Total Operating Expenditures	**1,193,742**	**1,211,049**	**1,393,000**	**1,313,100**	**1,426,600**	33,600	**2.41%**
Capital Outlay							
Furniture & Equipment	6,416	12,883	-	-	-	-	0.00%
Equipment Technology	1,597	1,676	37,500	37,500	12,000	(25,500)	-68.00%
Building Improvements	71,754	453,141	68,500	68,500	295,000	226,500	330.66%
Total Capital Outlay	**79,767**	**467,700**	**106,000**	**106,000**	**307,000**	201,000	**189.62%**
Total Expenditures	**1,273,509**	**1,678,749**	**1,499,000**	**1,419,100**	**1,733,600**	**234,600**	**15.65%**

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	2,865
Water Billing Customers	3,162

Annual taxable sales	
2011	$160,051,009
2012	$167,237,141
2013	$174,272,613
2014	$173,103,200
2015	$185,525,800
2016	$175,191,117
2017	$183,264,298
2018	$186,783,919
2019	$183,937,254

Property Tax Rates

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

Last Ten Levy Years

Tax Levy Year	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**	**2011**	**2010**
Calendar Year Collected	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**	**2011**
Village of River Forest	**1.270**	**1.222**	**1.154**	**1.357**	**1.389**	**1.319**	**1.286**	**1.175**	**1.051**	**0.840**
School Districts	7.788	7.284	7.131	8.403	8.643	7.539	7.559	7.467	6.960	5.665
Cook County	0.454	0.489	0.496	0.533	0.552	0.568	0.560	0.531	0.462	0.423
Park District	0.293	0.294	0.276	0.324	0.331	0.316	0.307	0.279	0.249	0.209
Water Reclamation	0.389	0.396	0.402	0.406	0.426	0.430	0.417	0.370	0.320	0.274
Public Library - Village Component Unit	0.236	0.227	0.214	0.252	0.258	0.246	0.239	0.218	0.195	0.155
Township	0.111	0.109	0.103	0.121	0.124	0.115	0.115	0.104	0.093	0.075
Other (1)	0.105	0.075	0.108	0.080	0.120	0.089	0.116	0.078	0.097	0.062
Total- all purposes	**10.646**	**10.096**	**9.884**	**11.476**	**11.843**	**10.622**	**10.599**	**#####**	**9.427**	**7.703**
Share of total tax rate levied for the Village of River Forest	**11.93%**	**12.10%**	**11.68%**	**11.82%**	**11.73%**	**12.42%**	**12.13%**	**11.49%**	**11.15%**	**10.90%**

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
2019	$ 172,910,277	$ 17,724,645	$ 413,540	$ 191,048,462	1.270	$ 557,097,316
2018	175,548,574	18,147,605	399,350	194,095,530	1.222	564,992,679
2017	178,710,839			197,894,783	1.154	586,302,873
2016				173,225,068	1.357	485,584,510
2015				176,259,471	1.389	470,348,398
2014	162,447,990	18,530,942	430,763	181,409,695	1.319	488,390,939
2013				186,371,020	1.286	493,186,293
2012	170,256,632	17,159,151	1,296,420	188,712,203	1.175	529,450,956
2011					1.051	573,104,464
2010	192,112,346	20,321,761	980,904	213,415,011	0.840	704,269,535

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	2019 Levy Year Equalized Assessed Valuation	2019 Levy Year Percentage of Total Equalized Assessed
River Forest Town Center One	Retail Center	$ 10,916,501	2.0%
River Forest Town Center Two	Retail Center	6,269,709	1.1%
Mac Neal	Medical Center	5,900,765	1.1%
Albertson's (Jewel)	Grocery Store	3,959,622	0.7%
Ell Bay (Fresenius)	Medical Center	1,506,137	0.3%
Co Has (Loyola)	Medical Center	1,437,466	0.3%
Mid America (Fresh Thyme)	Grocery Store	1,141,473	0.2%
Jack Strand	Retail Center	880,973	0.1%
Chicago Title Land Trust	Retail Center	762,893	0.1%
River Forest Tennis Club	Recreation Facility	708,763	0.1%
Totals		$ 33,484,302	6.1%

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 2022 – 2026 Five Year Capital Improvement Program is contained in this section. Detailed information on those capital items included in the 2022 Budget and the impact those items have on the 2022 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.

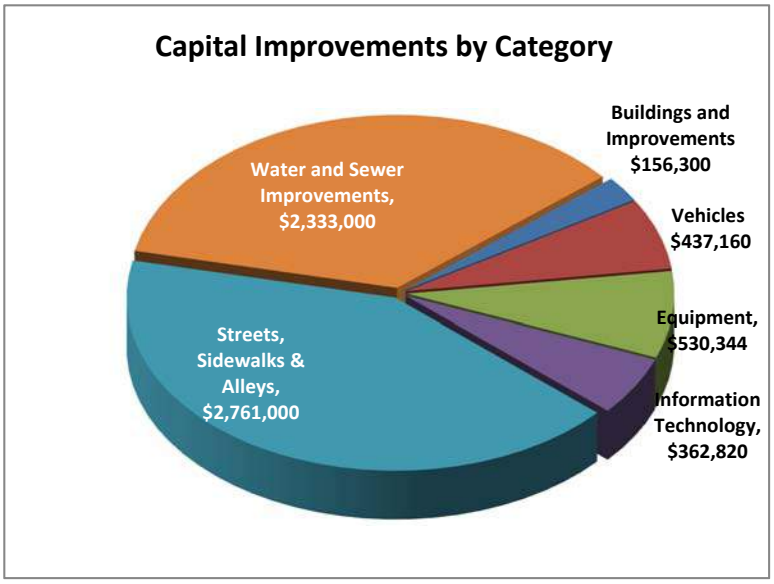
The Five Year Capital Improvement Program is prepared by staff and reviewed by the Acting Administrator and the Finance Director. Departments are responsible for identifying capital projects which are then priorities based on need and availability of funding. The necessity of the capital acquisition 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 2022 Budget total $6,580,624 from the following categories:

Buildings and Improvements **3 Facilities**

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.



Vehicles **48 vehicles in the fleet**

The vehicle section includes the replacement or acquisition of Village vehicles and is subdivided into police, fire, and public works sections. The detail page of each vehicle to be replaced in 2022 provides a picture of the vehicle, historical cost and repair information, a description of how the vehicle is used, and its life expectancy.

Equipment

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

Information Technology (IT)

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

Streets, Sidewalks and Alleys **31.6 miles**

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

Water and Sewer Improvements **76.5 miles of sewer and water mains**

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

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

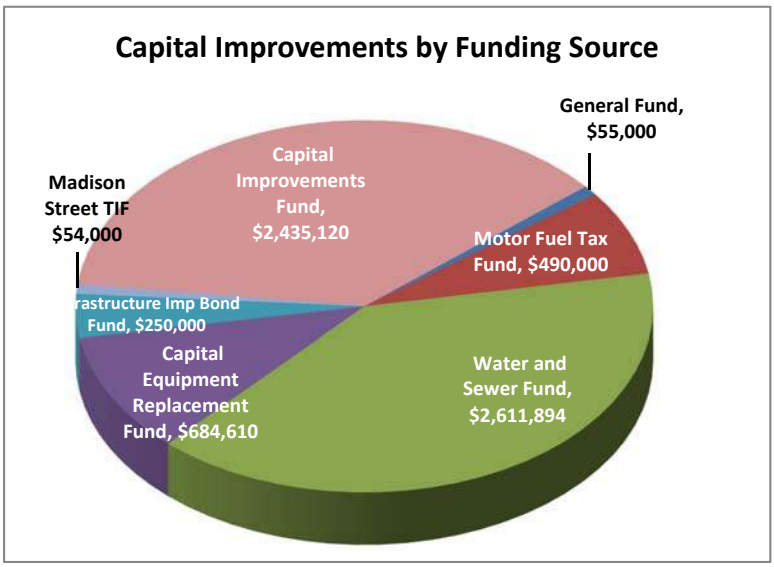
The Five Year Capital Improvement Program (CIP) is financed through the following Village funds or specific revenue sources. The individual project sheet will indicate if a project is intended to be financed with a specific revenue source, such a grant, within the fund. The proposed FY 2022 funding sources are described below:

General Fund

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

Motor Fuel Tax Fund (MFT)

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



Water and Sewer Fund

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

Capital Equipment Replacement Fund

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

Capital Improvements Fund

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

Infrastructure Improvement Bond Fund

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

Five-Year Capital Improvement Program schedules and detailed project sheets for each capital item included in the FY 2022 Budget are included in this document.

Capital Budget Impact on Operating Budget

Below is an estimated impact on opeating costs for capital items budgeted for the full 5-Year representation of the projects. Amounts represent an addition to or reduction of operating costs.

PROJECT/DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Vehicles – Marked Squad Car	$2,735	$2,735	$2,735	$2,735	$2,735
Vehicles – Marked Squad Car	$2,735	$2,735	$2,735	$2,735	$2,735
Vehicles-Administrative Fire	$1,000	$1,000	$1,000	$1,000	$1,000
Vehicles-Utility Pick up Fire	$500	$500	$500	$500	$500
Street Camera System	$7,000	$7,000	$7,000	$7,000	$7,000
SCBA Breathing Air Compressor	$0	$0	$0	$1,500	$1,500
Laserfiche software upgrade	$5,550	$8,550	$8,550	$8,550	$8,550
Office 365 software upgrade	$30,000	$30,000	$30,000	$30,000	$30,000
Computer Replacements	$1,000	$1,000	$1,000	$1,000	$1,000
IT Security Initiatives	$0	$2,000	$2,000	$2,000	$2,000
Total Operating Impact	$50,520	$55,520	$55,520	$57,020	$57,020

Village of River Forest, Illinois
Five Year Capital Improvement Program
Fiscal Year 2022 Budget

CATEGORY	Fiscal Year 2022	2023	2024	2025	2026	Five Year Total
Buildings and Improvements	156,300	32,000	317,000	-	40,000	545,300
Vehicles	437,160	719,945	304,549	439,488	797,917	2,699,059
Equipment	530,344	322,572	367,356	155,781	305,751	1,681,804
Information Technology	362,820	167,000	200,000	122,000	47,000	898,820
Streets, Sidewalks & Alleys	2,761,000	3,761,279	800,000	735,000	715,000	8,772,279
Water and Sewer Improvements	2,333,000	723,800	717,000	603,000	603,500	4,980,300
Total	**6,580,624**	**5,726,596**	**2,705,905**	**2,055,269**	**2,509,168**	**19,577,562**

PROPOSED FUNDING SOURCE	Fiscal Year 2022	2023	2024	2025	2026	Five Year Total
General Fund (GF)	55,000	105,000	105,000	105,000	105,000	475,000
Motor Fuel Tax Fund (MFT)	490,000	1,226,279	490,000	490,000	490,000	3,186,279
Water and Sewer Fund (WS)	2,611,894	793,800	787,000	673,000	673,500	5,539,194
Capital Equipment Replacement Fund (CERF)	684,610	898,417	668,805	432,569	1,012,668	3,697,069
CERF/WS	-	43,000	221,000	118,500	91,000	473,500
Capital Improvements Fund (CIF)	2,435,120	2,660,100	279,100	216,200	137,000	5,727,520
Capital Improvement Fund / Grant (CIF/Grant)	-	-	-	-	-	-
Capital Improvements Fund/Parking Reserve (CIF/PR)	-	-	85,000	20,000	-	105,000
Infrastructure Improvements Bond Fund (IIBF)	250,000	-	-	-	-	250,000
Madison Street TIF District (M-TIF)	54,000	-	-	-	-	54,000
North Avenue TIF District (N-TIF)	-	-	70,000	-	-	70,000
Totals	**6,580,624**	**5,726,596**	**2,705,905**	**2,055,269**	**2,509,168**	**19,577,562**

BUILDINGS AND IMPROVEMENTS

Buildings and Improvements – Five Year Capital Improvement Program

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

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

Improvements planned for FY 2022 include:

Improvement	Cost of Improvement	Funding Source	Nature of Project
Village Hall Improvements	$ 86,200	CIF/CERF	Recommended
Garage Improvements	$ 50,100	CIF	Contingent
Pumping Station Improvements	$ 20,000	WS	Critical
Total	**$ 156,300**		

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 2022 Budget

	This Project is:	Fiscal Year 2022	2023	2024	2025	2026	Five Year Total	Funding Source
Police							-	
Village Hall							-	
Village Hall Improvements	Recommended	86,200	32,000	317,000	-	40,000	475,200	CIF/CERF
Public Works							-	
Garage Improvements	Contingent	50,100	-	-	-	-	50,100	CIF
Pumping Station Improvements	Critical	20,000	-	-	-	-	20,000	WS
Total		**156,300**	**32,000**	**317,000**	**-**	**40,000**	**545,300**	

Proposed Funding Source	Fiscal Year 2022	2023	2024	2025	2026	Five Year Total
Water and Sewer Fund (WS)	20,000	-	-	-	-	20,000
Capital Equipment Replacement Fund (CERF)	-	-	317,000	-	-	317,000
Capital Improvement Fund (CIF)	136,300	32,000	-	-	40,000	208,300
Totals	**156,300**	**32,000**	**317,000**	**-**	**40,000**	**545,300**

Buildings and Improvements

Village Hall Improvements

FY 2022	**$86,200**	**CIF**
FY 2023	**$32,000**	**CIF**
FY 2024	**$317,000**	**CERF**
FY 2025	**$0**	**CIF**
FY 2026	**$40,000**	**CIF**

○ Critical ◉ Recommended ○ Contingent on Funding

Spending History

FY 2021	$18,428 (HVAC compressor replacements and repairs)
FY 2020	$5,806 (LED lighting upgrades)
FY 2019	$2,870 (Repaired gutters and downspouts)
FY 2019	$2,300 (Rewired controls to WSCDC HVAC unit)
FY 2018	$7,303 (Repair to WSCDC HVAC unit)
FY 2017	$169,861 (Roof replacement)

Project Description & Justification

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

An evaluation of the energy efficiency of the building was performed by ComEd in FY 2019 to assess if there are any improvements to electrical systems/fixtures that would increase efficiency and be eligible for their incentive program. LED lighting upgrades were performed as a result of this analysis on the exterior lighting of the building and in the community room. The working condition of all Village Hall HVAC units is also monitored and the HVAC contractors assist in determining if replacement is needed in the next five years as well. The replacement of fluorescent lighting on the 2nd floor, stairways and 1st floor common areas of Village Hall with energy efficient LED lighting is planned for FY 2022. This is based on the recommendations of the ComEd facility assessment, and using their energy efficiency incentives saves approximately 30% off the purchase price of lighting fixtures. The front doors are in need of replacement due to their current operating condition. This replacement will require compliance with ADA egress requirements and updated controls for opening and closing. Several interior doors are also planned for improvements to better assist ADA egress issues.

A building envelope and roofing assessment was conducted in 2016 by the Garland company to provide thermal scans of the condition of the roof. Their report recommended roof replacement for this facility in FY 2017, as well as the future need to replace the roof over the dispatch center in the near future. The dispatch center has experienced several leaks within the past year. These leaks have been surface patched temporarily, but complete replacement is needed within the next year. This area was recently reassessed by the Garland company and is recommend for replacement. A Facility Condition Assessment (FCA) of the Village Hall has been performed to analyze the areas of the building and provide a timeframe for any needed future repairs or replacements. The purpose of the assessment is to evaluate the overall condition of the building, and provide information regarding the condition and life expectancy of the major components.

The following facility improvements are recommended within the next five years with higher priority items listed first:

Repair/Improvement	Estimated Cost	Year
Replace roof above 2nd floor (WSCDC area)	$48,000	FY 2022
Replace front door and controls	$11,000	FY 2022
Energy efficient lighting improvements (interior)	$9,200	FY 2022
Interior door ADA access improvements	$18,000	FY 2022
Replace HVAC rooftop unit	$32,000	FY 2023
Replace Emergency Generator	$317,000	FY 2024
Tuck-pointing improvements	$40,000	FY 2026
Total	$475,200	

Project Impact

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

Buildings and Improvements - Public Works

Public Works Garage Improvements

FY 2022	**$50,100**	**CIF**
FY 2023	**$0**	**CIF**
FY 2024	**$0**	**CIF**
FY 2025	**$0**	**CIF**
FY 2026	**$0**	**CIF**

○ Critical ○ Recommended ◉ Contingent on Funding

Spending History

FY 2021	$1,167 (Overhead Garage Door Repair, Lighting Replacements)
FY 2020	$3,183 (Overhead Garage Door Repair, PW Garage Security Camera Upgrades)
FY 2019	$111,529 (West Wall Repair and Replacement of Windows and Front Door)
FY 2018	$265,189 (East, North, and South Wall Repair, Replacement of 38 Windows)
FY 2017	$432,095 (Roof Replacement and West Parapet Wall Replacement)

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 rebuild of the salt storage shed and the replacement of two overhead garage doors are planned for FY 2022.

Based on current conditions and a facility site assessment, the following facility improvements are recommended within the next five years with higher priority items listed first:

Repair/Improvement	Estimated Cost	Year
Rebuild salt storage shed	$ 30,100	FY 2022
Replace two overhead garage doors	$ 20,000	FY 2022
Total	$ 50,100	

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 2022	**$20,000**	**WS**
FY 2023	**$0**	**WS**
FY 2024	**$0**	**WS**
FY 2025	**$0**	**WS**
FY 2026	**$0**	**WS**

◉ Critical ○ Recommended ○ Contingent on Funding

Spending History

FY 2021	$3,700 (Repairs to backup generator)
FY 2020	$54,289 (Relocation of ComEd transformers to outside of building)
FY 2019	$2,640 (Replacement of windows)
FY 2018	$98,500 (Replace lower roof, 2nd floor windows and boiler with combination HVAC
FY 2017	$4,995 (Replace/add exterior lighting fixtures)

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.

An evaluation of the energy efficiency of the building was performed by ComEd in FY 2019 to assess if there are any improvements to electrical systems/fixtures that would increase efficiency and be eligible for their incentive program. LED lighting upgrades were performed as a result of this analysis on the interior lighting of the building. A Facility Condition Assessment of the Pumping Station was performed 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 current condition of the exterior stucco of the building is deteriorating and is in need of a new application, this is planned for FY 2022.

Repair/Improvement	Estimated Cost	Year
Exterior application of stucco coating system	$20,000	FY 2022
Total	$20,000	

Project Impact

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

VEHICLES

Vehicles – Five Year Capital Improvement Program

The Village of River Forest recognizes the importance of maintaining, replacing and purchasing new vehicles to guarantee public safety and the efficient delivery of services. The following is a breakdown of current vehicular levels for all vehicles owned by the Village and the replacement schedule for FY 2022:

Department	Number of Vehicles to be Replaced in FY 2022	Cost of Vehicles to be Replaced in FY 2022	Total Number of Vehicles in Fleet
Building	-	$ -	1
Police	3	$ 138,660	17
Fire	2	$ 83,500	9
Public Works	2	$ 215,000	21
Total	**7**	**$ 437,160**	**48**

Financing

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

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

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

These projects are highlighted in yellow.

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

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

Village of River Forest, Illinois
Five Year Capital Improvement Program
Vehicles
Fiscal Year 2022 Budget

Vehicles	Fiscal Year 2022	2023	2024	2025	2026	Five Year Total	Funding Source
Building	-	-	16,293	-	-	16,293	CERF
Police	138,660	214,945	44,256	202,488	97,917	698,266	CERF
Fire	83,500	230,000	-	-	700,000	1,013,500	CERF
Public Works	215,000	275,000	244,000	237,000	-	971,000	CERF & CERF/WS
Total	**437,160**	**719,945**	**304,549**	**439,488**	**797,917**	**2,699,059**	

Proposed Funding Source	Fiscal Year 2022	2023	2024	2025	2026	Five Year Total
Capital Equipment Replacement Fund (CERF)	437,160	676,945	105,549	320,988	797,917	2,338,559
CERF- Water and Sewer (CERF/WS)	-	43,000	199,000	118,500	-	360,500
Totals	**437,160**	**719,945**	**304,549**	**439,488**	**797,917**	**2,699,059**

Village of River Forest, Illinois
Five Year Capital Improvement Program
Vehicles-Police
Fiscal Year 2022 Budget

Police Department	Year	Vehicle #	This Project is:	Fiscal Year 2022	2023	2024	2025	2026	Five Year Total	Funding Source
Marked Squad Car	2018	1	Recommended	46,695	-	-	50,284	-	96,979	CERF
Marked Squad Car	2019	2	Recommended	-	48,649	-	-	-	48,649	CERF
Marked Squad Car	2020	3	Recommended	-	48,988	-	-	51,986	100,974	CERF
Marked Squad Car	2019	4	Recommended	45,132	-	-	48,517	-	93,649	CERF
Marked Squad Car	2020	5	Recommended	-	43,282	-	-	45,931	89,213	CERF
Marked Squad Car	2017	6	Recommended	46,833	-	-	50,139	-	96,972	CERF
Unmarked Traffic/Patrol	2020	8	Recommended	-	-	-	53,548	-	53,548	CERF
Detectives Vehicle	2017	12	Recommended	-	36,275	-	-	-	36,275	CERF
Unmarked Tactical	2018	13	Recommended	-	-	44,256	-	-	44,256	CERF
Chief's Vehicle	2015	17	Recommended	-	37,751	-	-	-	37,751	CERF
Marked Patrol	2009	7	N/A	These vehicles are replaced with used police vehicles.					-	
Crime Prevention- Taurus	2013	9	N/A						-	
Deputy Chief's Vehicle	2007	11	N/A						-	
Admin Pool Vehicle	2000	14	N/A						-	
Covert Detective Ford Fusion	2015	15	N/A						-	
Patrol Commander-Taurus	2013	16	N/A						-	
Total				**138,660**	**214,945**	**44,256**	**202,488**	**97,917**	**698,266**	

Proposed Funding Source			Fiscal Year 2022	2023	2024	2025	2026	Five Year Total
Capital Equipment Replacement Fund (CERF)			138,660	214,945	44,256	202,488	97,917	698,266
Totals			**138,660**	**214,945**	**44,256**	**202,488**	**97,917**	**698,266**

Vehicles - Police

Marked Squad Car	**FY 2022**	**$46,695**	**CERF**
Squad 1	**FY 2025**	**$50,284**	**CERF**

○ Critical ◉ Recommended ○ Contingent on Funding

Make	Ford
Model	Explorer PUV
Year	2018
Cost	$42,510
Useful Life	3 years
Current Life	<2 years

Project Description & Justification

The estimated cost of the vehicle incorporates $12,000/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 for this unit was May 4, 2018. The current mileage is 29,100 (as of 11/12/20). The average monthly miles driven is 1,000. Estimated mileage at time of replacement: 60,000.

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. This vehicle also houses mission critical equipment for response to active shooter and other life-threatening events.

Maintenance Costs FY 2018-2022		Average Cost per Repair
Routine Maintenance as of May 2018	$2,296.60	(16 @ $143.54)
Cost of Repairs While Under Warranty (3-yr/36,000)	$0.00	
Total Spent on Maintenance and Repairs	**$2,296.60**	

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 car will be carried over from FY 2021 to FY 2022

Vehicles - Police

Marked Squad Car	**FY 2022**	**$45,132**	**CERF**
Squad 4	**FY 2025**	**$48,517**	**CERF**

○ Critical ◉ Recommended ○ Contingent on Funding

Make	Dodge
Model	Durango
Year	2019
Cost	$41,910
Useful Life	3 years
Current Life	<1 year

Project Description & Justification

The estimated cost of the vehicle incorporates $12,000/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 June 1, 2019 for Squad #4. The current mileage is 29,100, as of 11/12/20. Estimated mileage at time of replacement: 80,000. Once it has reached its useful life, the car will then replace an older model in the fleet, be offered to another internal Village department 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 2018-2022		Average Cost per Repair
Routine Maintenance as of June 2019	$1,580.49	(3 @ $526.83)
Cost of Repairs While Under Warranty	$0.00	
Total Spent on Maintenance and Repairs	**$1,580.49**	

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

Vehicles - Police

Marked Squad Car	**FY 2022**	**$46,833**	**CERF**
Squad 6	**FY 2025**	**$50,139**	**CERF**

○ Critical ◉ Recommended ○ Contingent on Funding

Make	Ford
Model	Explorer
Year	2017
Cost	$41,474
Useful Life	3 years
Current Life	4 years

Project Description & Justification

The estimated cost of the vehicle incorporates $12,000/car for equipment and installation, which includes exterior police markings, light emitting diode (LED) light bar, automatic license plate reader, and miscellaneous items needed to facilitate the installation of major components. The in-service date was December 29, 2016. The current mileage is 90,000 (as of 11/12/20). The average monthly miles driven is 1,915. Estimated mileage at time of replacement: 110,000. The condition of this vehicle will be analyzed when it is removed from service to determine if it is suitable to be rotated to another department for administrative use, or if it should be disposed of at auction.

Vehicle Description

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

Maintenance Costs FY 2018-2022		**Average Cost per Repair**
Routine Maintenance as of December 2016	$15,251.94	(33 @ $462.18)
Cost of Repairs While Under Warranty	$0.00	
Total Spent on Maintenance and Repairs	**$15,251.94**	

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.

Village of River Forest, Illinois
Five Year Capital Improvement Program
Vehicles-Fire
Fiscal Year 2022 Budget

Fire Department	Year	Vehicle #	This Project is:	Fiscal Year 2022	2023	2024	2025	2026	Five Year Total	Funding Source
Administrative Vehicle	2011	201	Recommended	33,500	-	-	-	-	33,500	CERF
Ambulance	2015	215	Recommended	-	230,000	-	-	-	230,000	CERF
Utility Pick-up Truck	2006	218	Contingent	50,000	-	-	-	-	50,000	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				**83,500**	**230,000**	**-**	**-**	**700,000**	**1,013,500**	

Proposed Funding Source	Fiscal Year 2022	2023	2024	2025	2026	Five Year Total
Capital Equipment Replacement Fund (CERF)	83,500	230,000	-	-	700,000	1,013,500
Totals	**83,500**	**230,000**	**-**	**-**	**700,000**	1,013,500

Vehicles - Fire

Administrative Vehicle - C201 **FY 2022** **$33,500** **CERF**

○ Critical ◉ Recommended ○ Contingent on Funding

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

Vehicle Description

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

Vehicle	Year	Date	Road Mileage
C-201	2011	11/2020	110,342

Maintenance Costs for Past 2.5 Years	
Routine Maintenance as of November, 2020	$1,851.00 (5 items)
Cost of Repairs	$272.00 (2 items)
Total	**$2,123.00**

Project Alternative

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

Operational Impact

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

Project Impact

Annual $ Impact on Operating Budget	Description of Operating Budget Impact
Normal reduction in maintenance costs; $1,000 Preventative maintenance and repairs	Reduce maintenance on fleet by providing new, warranty driven apparatus, replacing older, costlier vehicle

Carryover History

Purchase is being deferred from FY 2020 to FY 2022.

Vehicles - Fire

Administrative Vehicle – C218 **FY 2022** **$50,000** **CERF**

○ Critical ○ Recommended ◉ Contingent on Funding

Make	Ford
Model	F-250
Year	2006
Cost	$35,000
Useful Life	8 years
Current Life	13 years

Vehicle Description

C218 is the utility vehicle assigned to Haz-Mat & Technical Rescue. This vehicle is purchased through the State of Illinois Central Management Service (CMS) program or at a local dealer that will match the cost in the State Purchasing program. This vehicle is four-wheel drive for extreme weather conditions, and is equipped with emergency lights and siren for emergency response. It has the ability to tow safety trailers, including the Citizen Corps and MABAS trailers. Additionally, this vehicle serves as the Incident Command vehicle in disaster situations. This vehicle will be sold or will become a pool car after its useful life.

Vehicle	Year	Date	Road Mileage
C-218	2006	11/2020	15,819

Maintenance Costs for Past 2.5 Years		
Routine Maintenance as of November, 2020	$828.00	(1 item)
Cost of Repairs	$1,244.00	(1 item)
Total	**$2,072.00**	

Project Alternative

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

Operational Impact

This vehicle was originally scheduled for an eight-year useful life. When purchased, it will replace the current vehicle used by Haz-Mat & Technical Rescue as well as towing MABAS-11 assets. The replaced vehicle can be utilized for school, training, travel, and auxiliary vehicle in the Village fleet for other departments, or sold at auction.

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 is being carried over from FY 2014 to FY 2022.

Village of River Forest, Illinois
Five Year Capital Improvement Program
Vehicles-Public Works
Fiscal Year 2022 Budget

Public Works Department	Description	Year	Vehicle #	This Project is:	Fiscal Year 2022	2023	2024	2025	2026	Five Year Total	Funding Source
Street Sweeper	Elgin Pelican	2016	34	Critical	-	-	-	237,000	-	237,000	CERF/WS
Dump Truck	International 7400	2012	41	Critical	-	-	175,000	-	-	175,000	CERF/WS
Pick-Up Truck	F550 Super Duty	2011	42	Critical	-	67,000	-	-	-	67,000	CERF
Large Int'l Dump Truck	International 4000 Series	1998	44	Critical	175,000	-	-	-	-	175,000	CERF
Aerial Truck	International 4400	2003	46	Critical	-	165,000	-	-	-	165,000	CERF
Pick-Up Truck	Ford F350 Super Duty	2012	48	Critical	40,000	-	-	-	-	40,000	CERF
Pick-Up Truck	Ford F350 Super Duty	2015	49	Critical	-	-	45,000	-	-	45,000	CERF
Pick-Up Truck	Ford F350 Super Duty	2008	67	Critical	-	43,000	-	-	-	43,000	CERF/WS
Cargo Van	Ford Transit Connect	2015	68	Recommended	-	-	24,000	-	-	24,000	CERF/WS
Total					**215,000**	**275,000**	**244,000**	**237,000**	**-**	**971,000**	

Proposed Funding Source	Fiscal Year 2022	2023	2024	2025	2026	Five Year Total
Capital Equipment Replacement Fund (CERF)	215,000	232,000	45,000	118,500	-	610,500
CERF - Water and Sewer (CERF/WS)	-	43,000	199,000	118,500	-	360,500
Water and Sewer Fund (WS)	-	-	-	-	-	-
Totals	**215,000**	**275,000**	**244,000**	**237,000**	**-**	**971,000**

Vehicles - Public Works

Dump Truck #44 (previously #41) **FY 2022** **$175,000** **CERF**

◉ Critical ○ Recommended ○ Contingent on Funding

Make	International
Model	4000 Series
Year	1998
Purchase Cost	$62,000
Purchased	FY 1998
Useful Life	12 years
Current Life	24 years

Vehicle Description

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

Total Vehicle Miles	89,582	Date	10/12/2020

Recent Maintenance Costs

Date	Maintenance Performed	Cost
3/2014	Replaced muffler, flexpipe, and slack adjusters	$1,210.64
12/2014	Replace turbo charger hose	$606.78
5/2015	Replace dump body lift cylinder	$3,278.16
10/2015	Replace hydraulic tank and weld crack in frame rail	$1,877.02
12/2015	Change oil and filters	$101.26
9/2017	Replace batteries	$230.00
12/2017	Replaced steering gear box	$2,624.85
6/2018	Replaced right front brake chamber	$245.94
2/2019	Replaced rusted headlight bucket	$150.00
2/2020	Replaced sensor and rear seal	$790.00
3/2020	Repair rusted and broken lift cylinder frame brace	$3,000.00
4/2020	Replace headlight and wheel hub oil cap	$230.00
4/2020	Repair power steering leak	$130.00
8/2020	Replace rusted and leaking air tank. Replace one brake chamber, lube and adjust brakes	$1,270.00
10/2020	Replace leaking fuel tank	$1,770.00
Total		**$17,514.65**

Project Alternative

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

Background

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

1. Although the cab and chassis in old truck #41 is in good operating condition, the dump body was rusted with significant deterioration. That was the primary reason it was replaced in FY 2012.
2. Old truck #41 is a tandem axle truck and can transport a larger, heavier load compared to truck #31, which is a single axle dump truck.
3. The dump body on old truck #41 is approximately two feet longer and has higher sides compared to truck #31.
4. It was expected that truck #31 could be sold at public auction as surplus property for approximately $10,000 to $15,000. The vehicle actually sold for $23,350.

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

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

Cost Comparison:

- Sale of truck #31: $23,350
- Cost to recondition current truck $26,153
- Purchase of a new dump truck: $175,000

This alternative allowed Public Works to maintain two tandem axle dump trucks in the fleet and extended the life of the old truck #41 by approximately ten years (replacement is scheduled in FY 2022). This is approximately 80% of the life cycle of a new dump truck.

Operational Impact

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

Project Impact

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

Carryover History

None

Vehicles - Public Works

Pickup Truck #48 **FY 2022** **$40,000** **CERF**

◉ Critical ○ Recommended ○ Contingent on Funding

Make	Ford
Model	F350 Super Duty
Year	2012
Purchase Cost	$31,032
Purchased	FY 2012
Useful Life	8 years
Current Life	10 years

Vehicle Description

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

Total Vehicle Miles	44,752	Date	10/12/2020

Recent Maintenance Costs

Date	Maintenance Performed	Cost
1/2015	Repair rear bumper	$365.00
12/2018	Replaced battery	$200.00
11/2018	Replace hydraulic pump and motor relay for plow/broom	$1,500.00
4/2019	Body work and left rear backup sensor	$1,440.00
10/2019	Replace rear brake pads and rotors	$422.00
1/2020	Repair auto 4X4 system	$280.00
10/2020	Replace outer tie rod end and align front end	$400.00
Total		**$4,607.00**

Project Alternative

The alternative is to defer the purchase to later years.

Operational Impact

This vehicle was originally scheduled for replacement in FY 2020, then moved to FY2021, and deferred again to FY2022. This is one of ten primary snow plowing vehicles in the Village's snow and ice control fleet. It is also one of three vehicles necessary during leaf season to push piles of leaves. These two operations are very demanding on the drivetrain and suspension systems. A breakdown reduces the Village's snow removal response and extends the time needed to complete snow and leaf removal operations. This unit is used for other tasks which would also be impacted if it were removed from the fleet.

Project Impact

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

Carryover History

Carried over from FY 2020 and FY 2021

EQUIPMENT

Equipment – Five Year Capital Improvement Program

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

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

Equipment	**Cost of Equipment**	**Funding Source**	**This Project is:**
Village Hall Camera System (PD)	$ 22,450	CERF	Recommended
Street Camera System Optimization (PD)	$ 94,000	CIF/M-TIF/N-TIF	Critical
SCBA Breathing Air Compressor (FD)	$ 45,000	CERF	Recommended
Permeable Pavement Maintenance System	$ 188,894	WS	Recommended
Fuel System Improvements (PW)	$ 180,000	CERF	Recommended
Total	**530,344**		

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.

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Village of River Forest, Illinois
Five Year Capital Improvement Program
Equipment
Fiscal Year 2022 Budget

		Fiscal Year					Five Year	
	This Project is:	2022	2023	2024	2025	2026	Total	Funding Source
Police Department								
Automatic License Plate Reader	Recommended	-	-	47,052	-	-	47,052	CERF
Live Scan System	Critical	-	-	25,500	-	-	25,500	CERF
Overweight Truck Scales	Recommended	-	18,198	-	-	-	18,198	CERF
Pole Mounted Radar	Recommended	-	-	-	26,724	-	26,724	CERF
Police Radios	Critical	-	38,857	38,857	38,857	39,751	156,322	CIF/CERF
Radar	Recommended	-	36,955	-	-	-	36,955	CERF
Village Hall Camera System	Recommended	22,450	-	-	-	-	22,450	CERF
Digital In-Car Cameras	Critical	-	-	61,847	-	-	61,847	CERF
Street Camera System Optimization	Critical	94,000	101,100	99,100	44,200	-	338,400	CIF/M-TIF/N-TIF
Taser	Recommended	-	29,462	-	-	-	29,462	CERF
Fire Department								
SCBA Air Compressor	Recommended	45,000	-	-	-	-	45,000	CERF
ALS Defibrillator 1	Recommended	-	-	28,000	-	-	28,000	CERF
Hydraulic Extrication Equipment	Contingent	-	-	45,000	-	-	45,000	CERF
Self-Contained Breathing Apparatus	Recommended	-	-	-	-	175,000	175,000	CERF
Public Works								
Stump Grinder	Recommended	-	50,000	-	-	-	50,000	CERF
Stainless Steel V-Box Salt Spreader (Large)	Critical	-	23,000	-	-	-	23,000	CERF
Stainless Steel V-Box Salt Spreader (Small #1)	Critical	-	-	-	20,000	-	20,000	CERF
Sewer Televising System	Critical	-	-	-	-	91,000	91,000	CERF/WS
Asphalt Kettle	Recommended	-	25,000	-	-	-	25,000	CERF
Permeable Pavement Maintenance System	Recommended	188,894	-	-	-	-	188,894	WS
Fuel System Improvements	Recommended	180,000	-	-	-	-	180,000	CERF
Salt Brine Equipment	Recommended	-	-	-	26,000	-	26,000	CERF
6" Trash Pump #1	Critical	-	-	22,000	-	-	22,000	CERF/WS
Total		**530,344**	**322,572**	**367,356**	**155,781**	**305,751**	**1,681,804**	

Proposed Funding Source	Fiscal Year 2022	2023	2024	2025	2026	Five Year Total
Capital Equipment Replacement Fund (CERF)	247,450	221,472	246,256	111,581	214,751	1,041,510
Capital Improvement Fund (CIF)	40,000	101,100	29,100	44,200	-	214,400
Capital Improvement Fund / Grant (CIF/Grant)	-	-	-	-	-	-
General Fund (GF)	-	-	-	-	-	-
Water/Sewer (WS)	188,894	-	-	-	-	188,894
CERF - Water and Sewer (CERF/WS)	-	-	22,000	-	91,000	113,000
Madison Street TIF Fund (M-TIF)	54,000	-	-	-	-	54,000
North Avenue TIF Fund (N-TIF)	-	-	70,000	-	-	70,000
Totals	**530,344**	**322,572**	**367,356**	**155,781**	**305,751**	1,681,804

Equipment - Police

Village Hall Camera System	**FY 2022**	**$22,450**	**CERF**
	FY 2028	**$67,795**	**CERF**

○ Critical ◉ Recommended ○ Contingent on Funding

Original Purchase Date	FY 2008
Cost	$90,500
Funding History	N/A

Project Description & Justification

The Village currently has 38 fixed digital cameras located inside and around the exterior of Village Hall. The camera system is supported by software and hardwired to the server. The cameras can be monitored by supervisors, the dispatch center and patrol officers on their squad car laptops, or desktop computers. They are used to monitor the booking room, interview rooms, and prisoner cells along with the front doors and lobby. These cameras are fixed with the majority mounted inside the building, they have no moving parts and therefore they have a longer useful life. The estimated life of this equipment is approximately seven to ten years. These cameras assist with providing overall building security for employees, public officials, residents, visitors, and arrestees. The system enhances the liability protection strategies recommended by IRMA, the Village's insurer. The Village's IT consultant and camera vendor estimate the cost of camera replacement at $1,784 per camera. For FY 2021 the CIP included the replacement of Village Hall Camera System. Due to budgetary constraints, the project was split into two phases, with the 1st phase covering the inside cameras. Phase 2 will be deferred to FY 2022, which will cover the outdoor Village Hall Security cameras at a cost of $22,450.

Repair/Improvement	Estimated Cost	Fiscal Year
Replace internal cameras as needed (38 @ $1,784 per unit)	$ 67,795	FY 2028
Total Project Cost	**$ 67,795**	

Project Alternative

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

Project Impact

There is no annual service fee for this program.

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

Carryover History

Partial caryover from FY 2021 to FY 2022

Equipment - Police

Street Camera System Strategic Plan Implementation		CIF	M-TIF	N-TIF
	FY 2022	$40,000	$54,000	$0
	FY 2023	$101,100	$0	$0
	FY 2024	$29,100	$0	$70,000
	FY 2025	$44,200	$0	$0
	FY 2026	$0	$0	$0

◉ Critical ○ Recommended ○ Contingent on Funding

Original Purchase Date N/A
Cost N/A
Funding History New Project

Project Description & Justification

The Village has worked to greatly improve and expand its street camera system over the past few years. This asset serves as a force multiplier for the Police Department and is a constant tool for day-to-day operations. Due to the expanding needs for wireless network, equipment, and storage, paired with the desire to continue to expand the system, the Village completed a review and planning process in FY 2020 to determine best practices and needs going forward. This plan formulated the following recommendations for future expansion and maintenance throughout the Village. During FY 2021, the Village completed upgrades to the storage and software system that operates the street cameras and entered into an agreement with a new vendor for maintenance service, and future expansion. Due to anticipated budget restrictions in FY 2021, Phase 1 of the implementation and subsequent phases are being deferred by one fiscal year.

Recommended for FY 2022

Phase 1 - South Expansion - $94,000 (Madison - TIF - $54,000, Washington/Central - CIF - $40,000)

Phase 1 includes expansion of the Village's camera system to the south side of town, primarily along Madison Street and Washington Boulevard. In total, the expansion includes five camera sites consisting of seven cameras. The proposed cost includes all hardware, software, licensing, radio equipment, electric work, and consulting labor. Four of the seven proposed work locations are within the Madison Street TIF and are a TIF-eligible public safety enhancement. TIF funds will be used to help fund this project.

Recommended for FY 2023

Phase 2 - Middle Expansion - $101,100

Phase 3 includes expansion of the Village's camera system to the central corridors of town, primarily along Chicago Avenue and Augusta Street as they intersect Harlem Avenue, Lathrop Avenue and Thatcher Avenue. In total, the expansion includes five camera sites consisting of seven cameras. The proposed cost includes all hardware, software, licensing, radio equipment, electric work, and consulting labor.

Recommended for FY 2024

Phase 3 - North Expansion - $99,100 (North - TIF - $70,000, Thatcher - CIF - $29,100)

Phase 3 includes expansion of the Village's camera system to the central corridors of town, primarily along North Avenue and Division Street as they as they intersect Harlem Avenue, Lathrop Avenue and Thatcher Avenue. In total, the expansion includes five camera sites consisting of nine cameras. The proposed cost includes all hardware, software, licensing, radio equipment, electric work, and consulting labor. Five of the seven proposed work locations are within the North Avenue TIF and are a TIF-eligible public safety enhancement. TIF funds will be used to help fund this project.

Recommended for FY 2025

Phase 4 - Optimization of Existing Infrastructure - $44,200

Phase 4 includes the replacement and standardization of existing equipment at five locations in total. The proposed cost includes all hardware, software, licensing, radio equipment, electric work, and consulting labor.

Phase 1 - South Expansion	
Hardware/Software/Licensing	$44,000
Installation and Configuration	$40,000
Electrical	$10,000
Phase 2 - Middle Expansion	
Hardware/Software/Licensing	$49,100
Installation and Configuration	$42,000
Electrical	$10,000
Phase 3 - North Expansion	
Hardware/Software/Licensing	$54,100
Installation and Configuration	$35,000
Electrical	$10,000
Phase 4 - Optimization	
Hardware/Software/Licensing	$29,200
Installation and Configuration	$10,000
Electrical	$5,000
Total	$338,400

Project Alternative

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

Project Impact

Annual $ Impact on Operating Budget	Description of Operating Budget Impact
$7,000	Projected annual maintenance contract.

Equipment - Fire

SCBA Breathing Air Compressor **FY 2022** **$45,000** **CERF**

○ Critical ◉ Recommended ○ Contingent on Funding

Original Purchase Date	FY 1999
Cost	$17,200
Funding History	N/A

Project Description & Justification

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

Project Alternative

One alternative to this purchase is to continue maintenance of the equipment and keep it usable for as long as possible; however, if the equipment fails and is not repairable immediate purchase would be required. In the event of failure of this equipment, the River Forest Fire Department would be able to rely on neighboring communities to fill SCBA bottles until a new unit arrives.

Project Impact

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

Carryover History

This item was carried over from FY 2017

Equipment - Public Works

Permeable Paver Maintenance System **FY 2022** **$188,894** **WS**

○ Critical ◉ Recommended ○ Contingent on Funding

Make	Triverus
Model	Municipal Cleaning Vehicle (MCV)
Purchase Cost	$188,894
Purchased	New Equipment
Useful Life	12 years
Current Life	n/a

Project Description & Justification

This permeable paver maintenance cleaning machine performs pervious pavement cleaning and restoration for alleys, parking lots, and any other pervious concrete/asphalt/paver areas. It also includes multifunction capability since the cleaning platform and recovery module can be removed to allow other Bobcat attachments to be fitted for other operations. It has a high flow vacuum recovery system which provides a recovery of water and debris on pervious surfaces. Aggregate then needs to be swept back into the joints of the paver bricks once this cleaning is completed. This work has been performed in past years by a contractor.

Based on the amount of pavers installed and planned in Village alleys and parking lots costs will continue to rise for contractual maintenance. The most recent contractor charged $225 per square foot. Since this maintenance should be done every two years at each location this would equate to $50,000 needed for contractual services each year. By purchasing and performing this maintenance in-house there will be a return on investment for this purchase seen in less than four years.

Project Alternative

Use a contractor for all permeable paver maintenance services.

Operational Impact

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

Project Impact

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

Carryover History

None

Equipment - Public Works

Fuel System Improvements **FY 2022** **$180,000** **CERF**

○ Critical ◉ Recommended ○ Contingent on Funding

Purchase Cost	$90,000
Purchased	FY 1990
Useful Life	30 years
Current Life	32 years

Project Description & Justification

The improvement project that is proposed for FY 2022 involves the replacement of the existing fuel pumps, and upgrades to the fuel management system, and fuel island terminal software. The project would also involve the removal and replacement of the concrete fuel island, underground piping, interior leak detection, and concrete replacement over the fuel tanks. The upgraded system would use proximity card access and network access for multiple administrators to report fueling information. The existing underground storage tanks were recently inspected and found to be in good condition.

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

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

	Gasoline	Diesel
Bulk Purchasing	$1.68 per gallon	$1.73 per gallon
Local gas stations	$2.29 per gallon	$2.59 per gallon

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

	Gasoline	Diesel	Total
Fuel purchased per year (avg.)	41,000 gallons	14,500 gallons	
Bulk purchasing cost	$68,880	$25,085	$93,965
Local gas station cost	$93,890	$37,555	$131,445

Purchasing fuel from local gas stations would result in a total cost increase of $37,480 per year for gasoline and diesel fuel.

The primary alternative to these fuel system improvements is to eliminate the fuel system and purchase unleaded and diesel fuel at privately owned service stations. However, this would cost more in the long term due to higher fuel purchasing costs compared to bulk fuel purchasing. The Sustainability Commission is also examining alternative fuel vehicles and which vehicles in the Village's fleet would be most suitable for alternative fuel.

Underground Storage Tanks (USTs): The Village's two fiberglass USTs were installed in FY 1990 at a cost of $90,000. A recent inspection revealed that these types of tanks have a useful life of approximately 50 years. The replacement of the fuel pumps, and upgrades to the fuel management system, and fuel island terminal software is incorporated in the CERF.

Operational Impact

Fuel needed during construction of replacement fuel system may need to be made at local gas stations

Project Impact

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

Carryover History

None

INFORMATION TECHNOLOGY

Information Technology – Five Year Capital Improvement Program

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

The following improvements are proposed for FY 2022:

Equipment	**Cost of Equipment**	**Funding Source**	**This Project is:**
Network Improvements	$ 128,720	CIF	Contingent
Software Upgrades	$ 139,100	CIF	Recommended
Computer Replacements	$ 70,000	CIF	Contingent
IT Security Initiatives	$ 25,000	CIF	Contingent
Total	**$ 362,820**		

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 2022 Budget

		Fiscal Year					Five Year	Funding
	This Project is:	**2022**	**2023**	**2024**	**2025**	**2026**	**Total**	**Source**
Network Improvements	Contingent	128,720	25,000	-	-	-	153,720	CIF
Software Upgrades	Recommended	139,100	95,000	75,000	75,000	-	384,100	CIF
Computer Replacements	Contingent	70,000	47,000	125,000	47,000	47,000	336,000	CIF
IT Security Initiatives	Contingent	25,000	-	-	-	-	25,000	CIF
Total		**362,820**	**167,000**	**200,000**	**122,000**	**47,000**	**898,820**	

	Fiscal Year					Five Year
Proposed Funding Source	**2022**	**2023**	**2024**	**2025**	**2026**	**Total**
Capital Improvement Fund (CIF)	362,820	167,000	200,000	122,000	47,000	898,820
Totals	**362,820**	**167,000**	**200,000**	**122,000**	**47,000**	**898,820**

Information Technology

Network Improvements	**FY 2022**	**$128,720**	**CIF**
	FY 2023	**$25,000**	**CIF**
	FY 2024	**$0**	**CIF**
	FY 2025	**$0**	**CIF**
	FY 2026	**$0**	**CIF**

○ Critical ○ Recommended ◉ Contingent on Funding

Funding History

FY 2021	$	37,000
FY 2020	$	12,500
FY 2019	$	18,300
FY 2018	$	20,300

Project Description & Justification

Recommended for FY 2022

Hyperconverged Infrastructure System - $115,000

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

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 was originally proposed to complement the server replacement project in FY 2022.

Recently, systems that include processing power and disk in a single unit have been introduced to replace servers, SANs and the network equipment that interconnect the two. These systems are called hyperconverged infrastructure (HCI). The consolidation of three components reduces IT support and management time. The move to HCI also reduced the original projected budget for the server and SAN replacement by $45,000.

Switch Replacement - $11,000

A switch is a piece of hardware that connects other devices, in this case servers and computers, by using packet switching to receive and forward data to the destination device. The Village has three sets of switches, two edge switches and one core switch. Best practice is to replace these switches on a seven year cycle. The two edge switches are scheduled for replacement in FY 2022.

UPS (Uninterruptible Power Supply) Replacement - $2,720

Uninterruptible Power Supply (UPS) devices provide reliable power for resilient computer systems and are critical to ensure uninterrupted and stable operations. The Village has three UPS devices, two at Village Hall and another off-site for a backup server. The UPS at the backup server contains a battery that is end of life and due for replacement during FY 2022.

Recommended for FY 2023

Switch Replacement - $25,000

A switch is a piece of hardware that connects other devices, in this case servers and computers, by using packet switching to receive and forward data to the destination device. The Village has three sets of switches, two edge switches and one core switch. Best practice is to replace these switches on a seven year cycle. The core switch is scheduled for replacement in FY 2023.

Hyperconverged Infrastructure System	
Hardware/Software/Licensing	$110,000
Consulting	$5,000
Switch Replacement	
Hardware/Software/Licensing	$8,000
Consulting	$3,000
UPS (Uninterruptible Power Supply) Replacement	
Hardware/Software/Licensing	$1,700
Consulting	$1,020
Switch Replacement	
Hardware/Software/Licensing	$20,000
Consulting	$5,000
Total	$153,720

Project Alternative

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

Project Impact

Annual $ Impact on Operating Budget	Description of Operating Budget Impact
$0	*N/A*

Information Technology

Software Upgrades			
	FY 2022	**$139,100**	**CIF**
	FY 2023	**$95,000**	**CIF**
	FY 2024	**$75,000**	**CIF**
	FY 2025	**$75,000**	**CIF**
	FY 2026	**$0**	**CIF**

○ Critical ◉ Recommended ○ Contingent on Funding

Funding History

FY 2021	$	423,100
FY 2020	$	230,600
FY 2019	$	40,000
FY 2018	$	85,500

Project Description & Justification

Recommended for FY 2022

ERP System Sustainability Planning Contribution - $75,000

The Village utilizes Springbrook as its ERP tool. Currently, this system supports budgeting, payroll, accounts payable and receivable, building permits, and more. Use of the system is critical for day-to-day and long-term Village operations. In order to prepare for evaluating the enhancement, improvement, or replacement of the ERP system in the next one to four years, it is being recommended that the Village make annual contributions to begin to fund this project. Any contributions will be set aside for this purpose. The scheduled contribution of $75,000 in FY21 is being differed to FY 25.

Laserfiche Gap Analysis and Improvement Plan - $13,100

This project has previously been approved for FY 2020 and FY 2021, but is being deferred to FY 2022 to allow time and budget to be allocated to higher priority projects. The Village has been utilizing the Laserfiche document imaging program for several years to electronically store Village records. This has reduced physical storage needs at the Village Hall and improved productivity by making records easier to locate and reproduce when needed. While leveraged heavily by the Village today, Laserfiche has the ability to serve more purposes in the future. These services include an online web portal to improve ease of records searches, online form expansion, and better integration with GIS. Due to the complexity of some parts of the system and the scope of the work, a plan is recommended to outline best practices and workflows for the Village to use moving forward.

Office 365 Upgrade - $45,000

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

Training for Office 365 - $6,000

The migration to Office 365 will bring a change in the user experience of employees daily use of the Microsoft suite of products. To ensure a smooth transition and that employees create efficiencies in their work by utilizing improved software tools, training is being recommended to compliment the recommended upgrade to Office 365.

Recommended for FY 2023

Laserfiche Upgrades - $20,000

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

ERP System Sustainability Planning Contribution	
Hardware/Software/Licensing	$75,000
Consulting	$0
Laserfiche Gap Analysis and Improvement Plan	
Hardware/Software/Licensing	$10,100
Implementation Services	$3,000
Office 365 Upgrade	
Hardware/Software/Licensing	$30,000
Implementation Services	$15,000
Training for Office 365	
Hardware/Software/Licensing	$0
Consulting	$6,000
Laserfiche Upgrades	
Hardware/Software/Licensing	$18,000
Consulting	$2,000
Total	$159,100

Project Alternative

ERP contributions could be deferred or lowered but could create a larger cost if left to be a one-time payment. Laserfiche improvements could be deferred to allow for more critical projects to proceed. Staff can continue to utilize the current functions of Laserfiche as is today. Office 365 Upgrades could be deferred and the Village could continue using its on premise Microsoft servers, but could continue to experience unreliable service.

Project Impact

Annual $ Impact on Operating Budget	Description of Operating Budget Impact
$5,550 in FY 2022, $8,550 in FY 2023	*Laserfiche:* Annual maintenance and licensing fee for Laserfiche was previously $5,550. Adding the WebLink feature would increase the annual cost by $3,000.
$30,000	*Office 365:* Annual subscription fees projected to be

Information Technology

Computer Replacements			
	FY 2022	**$70,000**	**CIF**
	FY 2023	**$47,000**	**CIF**
	FY 2024	**$125,000**	**CIF**
	FY 2025	**$47,000**	**CIF**
	FY 2026	**$47,000**	**CIF**

○ Critical ○ Recommended ◉ Contingent on Funding

Funding History

FY 2021	$	38,000
FY 2020	$	124,070
FY 2019	$	38,000
FY 2018	$	43,490

Project Description & Justification

Recommended for FY 2022

PC Replacement - $47,000

The purpose of this program is to upgrade the central processing units (CPUs) of the Village desktop and laptop computer inventory. The estimated service life of a computer is four to six years; however, the Village generally does not recommend keeping equipment after its warranty has expired. Replacements are prioritized based upon the job responsibilities of employees and some workstations may be assigned older but serviceable PCs while other workstations may receive a new computer on a more frequent basis. Currently, the Village owns approximately 50 desktop computers and 50 laptop computers.

Staff and the Village's IT consultant updated an inventory of Village-owned IT/communication equipment, identified warranty periods for each piece and determined a replacement schedule. Based on that information, equipment is rotated out when warranties expire. Funding IT replacements in this manner standardizes equipment throughout the organization, allows the Village to obtain bulk purchase pricing, improves IT support service efficiency, improves staff efficiency with fewer projected system interruptions, enhances system security, and avoids unnecessary spikes in IT expenses.

The Village has identified additional users that will be assigned laptops to replace their desktop computers as they are cycled off. While laptop computers are more expensive, this will allow more access to work remotely if needed or appropriate.

Increased Speeds for Police Department Squad Car Cellular - $23,000

Increased demand for video camera views by Police Officers in the field has caused a re-evaluation of bandwidth needs in the vehicles. Staff is evaluating "dual SIM" cellular routers in FY 2021 to increase signal strength and, potentially, dramatically increase bandwidth in vehicles. Dual SIM technology allows for connection redundancy and routing for improved bandwidth speed. If proven to provide officers in the field with enhanced video capabilities, this project would be recommended for implementation in FY 2022.

Recommended for FY 2024

Public Safety In-Vehicle Laptops - $125,000

Funding in FY 2020 was higher than other years due to the replacement of Police and Fire Department in-vehicle ruggedized laptops. This is expected to reoccur in FY 2024. The laptops that are in the public safety vehicles are specialized Panasonic Toughbooks that are tailored to the operating environment (a vehicle) and nearly constant usage for 24-hour shift operations. It is recommended that these machines are replaced every four years to maintain a stable and responsive platform for public safety personnel and ensure minimal downtime. It is recommended that the entire fleet of computers is replaced at one time to avoid differences in models that can cause operational issues for both the Public Safety Departments and IT. This cost also includes accessory items such as in-car mounts.

Periodic replacement of peripheral equipment such as monitors, keyboards and printers may still be required on an ad hoc basis and money has been set aside for that purpose in the General Fund.

PC Replacement	
Hardware/Software/Licensing	$37,000
Consulting	$10,000
Increased Speeds for Police Department Squad Car Cellular	
Hardware/Software/Licensing	$15,000
Consulting	$8,000
Public Safety In-Vehicle Laptops	
Hardware/Software/Licensing	$108,000
Consulting	$17,000
Total	$195,000

Project Alternative

If this project is not funded, computers would continue to be replaced in smaller quantities and over a longer period of time, potentially reducing the productivity of the units and ability to support newer versions of software. A possible alternative to the spike in FY 2024 is splitting the cost of the public safety in-vehicle laptops over two fiscal years. This is not recommended due to the complications that may be created by having multiple models in the field; however, if this option is selected staff will work to ensure that the number of models is minimized.

Project Impact

Annual $ Impact on Operating Budget	Description of Operating Budget Impact
$1,000	Minor maintenance costs to update software, monitors and minor repairs

Information Technology

IT Security Initiatives			
	FY 2022	$25,000	CIF
	FY 2023	$0	CIF
	FY 2024	$0	CIF
	FY 2025	$0	CIF
	FY 2026	$0	CIF

○ Critical ○ Recommended ◉ Contingent on Funding

Spending History

FY 2021	$	25,500
FY 2020	$	-
FY 2019	$	-
FY 2018	$	52,360

Project Description & Justification

Artificial Intelligence Tool - $25,000

Artificial Intelligence (AI) tools would learn the Village's network over time (usually a few days) and then alert Staff to changes in behavior that may indicate a security breach of some kind. Security tools currently employed by the Village either analyze internet traffic and block malicious items (firewalls) or protect a specific device from attack (anti-virus). The Village does not have a tool that takes a holistic view of the IT infrastructure and detects potential issues. One such product in this category is called Artic Wolf, though the Village will evaluate several choices in this budget range if approved.

Artificial Intelligence Tool	
Hardware/Software/Licensing	$20,000
Consulting	$5,000
Total	$25,000

Project Alternative

Security projects are integral in the Village's continual effort to keep its IT network secure. An alternative to the project would be to prioritize initiatives and implement them as funds allow over a longer period of time.

Project Impact

Annual $ Impact on Operating Budget	Description of Operating Budget Impact
Annual Maintenance Fees	Dependent on the tool selected, annual maintenance fee is expected to be approximately 10% of the projected $20,000 purchase, recurring annually.

STREETS, SIDEWALKS AND ALLEYS

Streets Improvements – Five Year Capital Improvement Program

The Village of River Forest recognizes the importance of consistently maintaining its streets, sidewalks and alleys to ensure the safety of drivers and pedestrians.

Street System Overview

The Village has 31.6 miles of centerline streets. The recommended funding level for the next five years will maintain the average street rating in a good or excellent condition. The Village conducts an annual pavement inventory study and has implemented a pavement preservation and crack sealing program to prevent degradation of the streets. The Village rates streets as follows:

Streets		
Surface Condition	**Ranking**	**Estimated Remaining Life**
Excellent	7.6 – 9.0	15 to 20 years
Good	6.1 – 7.5	10 to 15 years
Fair	4.6 – 6.0	6 to 10 years
Poor	1.0 – 4.5	2 to 5 years

Sidewalk & Curb System Overview

The Village of River Forest recognizes the need to have a network of safe pedestrian accesses throughout the community. The primary emphasis of the sidewalk program is to ensure the safety of the Village's sidewalks. To that end, the Village funds 100% of the replacement cost of sidewalks in immediate need of replacement.

The following improvements are proposed for FY 2022:

Improvement	Cost	Funding Source	Nature of Project
Street Patching	$ 100,000	MFT - $90,000 WS - $10,000	Critical
50/50 Sidewalk, Curb & Gutter	$ 65,000	GF - $55,000 WS - $10,000	Critical
Alley Improvement Program	$ 1,850,000	CIF	Recommended
Street Improvement Program (SIP)	$ 650,000	MFT - $350,000 WS - $50,000 IIBF - $250,000	Critical
Street Maintenance Program	$ 50,000	GF - $0,000 MFT - $50,000	Critical
Bicycle Plan Implementation	$ 46,000	CIF	Recommended
Total	**$ 2,761,000**		

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 2022 Budget

		Fiscal Year					Five Year	
	This Project is:	2022	2023	2024	2025	2026	Total	Funding Source
Street Patching Program	Critical	100,000	100,000	100,000	100,000	100,000	500,000	MFT/WS
50/50 Sidewalk, Curb & Gutter	Critical	65,000	65,000	65,000	65,000	65,000	325,000	GF/WS
Alley Improvement Program	Recommended	1,850,000	2,150,000	50,000	50,000	50,000	4,150,000	CIF
Parking Lot Improvements	Recommended	-	150,000	85,000	20,000	-	255,000	CIF & CIF/PR
Street Improvement Program (SIP)	Critical	650,000	400,000	400,000	400,000	400,000	2,250,000	MFT/WS/ IIBF
Street Maintenance Program	Critical	50,000	100,000	100,000	100,000	100,000	450,000	GF/MFT
Traffic Signals	Recommended	-	60,000	-	-	-	60,000	CIF
Bicycle Plan Implementation	Recommended	46,000	-	-	-	-	46,000	CIF
REBUILD Illinois Project	Recommended	-	736,279	-	-	-	736,279	MFT
Total		**2,761,000**	**3,761,279**	**800,000**	**735,000**	**715,000**	**8,772,279**	

	Fiscal Year					Five Year
Proposed Funding Source	2022	2023	2024	2025	2026	Total
General Fund (GF)	55,000	105,000	105,000	105,000	105,000	475,000
Motor Fuel Tax (MFT)	490,000	1,226,279	490,000	490,000	490,000	3,186,279
Water and Sewer Fund (WS)	70,000	70,000	70,000	70,000	70,000	350,000
Capital Improvement Fund (CIF)	1,896,000	2,360,000	50,000	50,000	50,000	4,406,000
CIF/Parking Reserve (CIF/PR)	-	-	85,000	20,000	-	105,000
Infrastructure Improvement Bond Fund (IIBF)	250,000	-	-	-	-	250,000
Totals	**2,761,000**	**3,761,279**	**800,000**	**735,000**	**715,000**	**8,772,279**

Streets, Sidewalks, Alleys - Public Works

Street Patching Program

Streets, Alleys and Parking Lots

	MFT	WS
FY 2022	**$90,000**	**$10,000**
FY 2023	**$90,000**	**$10,000**
FY 2024	**$90,000**	**$10,000**
FY 2025	**$90,000**	**$10,000**
FY 2026	**$90,000**	**$10,000**

◉ Critical ○ Recommended ○ Contingent on Funding

Spending History

Year	GF	WS	Total
FY 2021	$ 80,421	$ 10,000	$ 90,421
FY 2020	$ 72,600	$ 10,000	$ 82,600
FY 2019	$ 48,976	$ 10,000	$ 58,976
FY 2018	$ 54,212	$ 10,000	$ 64,212
FY 2017	$ 80,178	$ 10,000	$ 90,178

Program Description & Justification

The purpose of this program is to maintain and improve surface conditions of Village streets, alleys and parking lots by patching defective areas. This program is intended for pavements of all condition ratings to prolong their useful lives. To accomplish this goal, an annual funding level of $90,000 to $100,000 over the next five years is recommended. These funding levels are estimates and reflect inflationary increases for construction.

Village Staff annually inspects all streets and areas of pavement failure are placed on a patching list, which is provided to the Village's contractor. Village Staff also includes alleys and parking lots in their inspections and identifies patching needs on all pavements throughout the Village. Asphalt pavement patching utilizes hot mix asphalt (HMA), the standard material approved by the Illinois Department of Transportation for surface repairs. Two inches (thickness) of the failing surface pavement is milled and replaced with new HMA, unless deeper patches are required. This patching process is more permanent and resilient than the use of asphalt "cold" patch. The ideal timing for this maintenance project is when streets are evaluated with a good condition rating, but showing signs of early deterioration (cracking, potholes, etc.).

Included in this street patching program are Water and Sewer funds ($10,000 annually) to install HMA patches on street openings created for the repair of the Village's water and sewer systems.

FY 2022 Recommended Project

In FY 2022 a total of $100,000 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 2022	**$55,000**	**$10,000**
FY 2023	**$55,000**	**$10,000**
FY 2024	**$55,000**	**$10,000**
FY 2025	**$55,000**	**$10,000**
FY 2026	**$55,000**	**$10,000**

◉ Critical ○ Recommended ○ Contingent on Funding

Spending History

Year	GF	WS	Total
FY 2021	$ 55,579	$ 10,000	$ 65,579
FY 2020	$ 55,089	$ 10,000	$ 65,089
FY 2019	$ 55,658	$ 10,000	$ 65,658
FY 2018	$ 53,734	$ 10,000	$ 63,734
FY 2017	$ 51,710	$ 10,000	$ 61,710

Program Description & Justification

The purpose of this program is to improve the overall condition of public sidewalks and curb/gutters throughout the Village. The objective is to eliminate all trip hazards for pedestrians and to bring all sidewalk ramps into compliance with the requirements set forth in the Americans with Disabilities Act (ADA). To accomplish these objectives, an annual funding level of $50,000-$75,000 is recommended. Failure to implement a sidewalk improvement program to repair deteriorated/damaged sidewalk can expose the Village to liability resulting from trips and falls.

For the purposes of this program, the Village is divided into three geographical areas. Village Staff conducts annual inspections of one area each year. Over the course of a three-year period, all public sidewalks are inspected. Additionally, Staff has begun analyzing sidewalk ramp criteria at as many locations as time allows. This will allow us to optimize replacement of sidewalk ramps over time to ensure compliance with ADA requirements. Trip hazards are rated according to the displacement of adjoining sidewalk squares. Furthermore, Staff intends to investigate the possibilities of including mud-jacking to remove trip hazards. This is a more cost-effective means of removing trip hazards as compared to full replacement, which is the current practice. The following table identifies the sidewalk condition ratings, description of condition, and the recommended action:

Sidewalk	Joint Displacement	Recommended Action
A	> 1/2” but < or = 1”	Consider Replacement
B	>1” but < 1 ½”	Recommend Replacement
C	>1 ½” with loose/missing pieces	Replace immediately

During annual inspections, the Village offers participation in the 50/50 sidewalk replacement cost share program upon request for sidewalks with a "B" rating. A copy of the inspection form is delivered to property owners describing the sidewalk's condition and requesting their participation. The Village replaces all sidewalks with a condition "C" rating. The Village also installs detectable warning pads, located at street crossings and intersections, that are designed for the visually impaired. The following is a summary of proposed expenditures for FY 2021:

General Fund		
Sidewalk – Condition C (100% Village):	$35,000	
Sidewalk – Condition A or B (50/50):	$10,000	(revenue - $5,000)
Driveway Aprons (100% Resident):	$5,000	(revenue - $5,000)
Detectable Warning Pads (100% Village):	$5,000	
Water and Sewer Fund		
Curb/gutter (100% Village):	$10,000	

Sidewalk and Curb Annual Inspection Areas:

Area No.	Area Limits	Inspection Years
1	Des Plaines River to Harlem Avenue/Hawthorne Avenue to Chicago Avenue	2021, 2024, 2027
2	Thatcher Avenue to Harlem Avenue/Chicago Avenue to Greenfield Street	2022, 2025, 2028
3	Thatcher Avenue to Harlem Avenue/Greenfield Street to North Avenue	2020, 2023, 2026
	Thatcher Avenue to Lathrop Avenue/Madison Street to Hawthorne Avenue	

In addition to the annual inspection of the aforementioned designated areas, Village Staff inspects all sidewalks in close proximity to schools, parks, and commercial/retail areas on an annual basis.

The Village also allows property owners to replace their driveway aprons and private courtesy walks within the public right of way through this program at 100% cost to the property owner (full payment due to the Village prior to commencement of work). The primary benefit to the property owner is that they receive competitively bid pricing for their improvement.

Program Alternative

Although the preferred option is sidewalk replacement, alternatives to this program involve the installation of asphalt cold patch in the displaced joints and/or grinding off the edge of the raised sidewalk. Not only is the patching option aesthetically unattractive, the asphalt can break loose and re-expose the displaced sidewalk that re-establishes liability to the Village and increases maintenance costs.

Another option is mud-jacking, which is a process of filling cavities or voids beneath settling concrete. The Village does not currently own equipment to perform this mud-jacking operation.

Project Impact

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

Streets, Sidewalks, Alleys - Public Works

Alley Improvement Program			
	FY 2022	**$1,850,000**	**CIF**
	FY 2023	**$2,150,000**	**CIF**
	FY 2024	**$50,000**	**CIF**
	FY 2025	**$50,000**	**CIF**
	FY 2026	**$50,000**	**CIF**

○ Critical ◉ Recommended ○ Contingent on Funding

Spending History

FY 2021	$230,767	(Thatcher Ave Alley)
FY 2020	$860,079	(Green Alley [3] and Thomas St. Alley Improvements)
FY 2019	$193,740	(Gale Ave Alley)
FY 2018	$0	
FY 2017	$258,600	(Quick and William Alleys)

Project Description & Justification

The purpose of this program is to improve the condition of Village alleys. To accomplish this objective, a minimum annual funding level of $250,000 has been budgeted each year over the past few years. This has allowed for at least one alley to be reconstructed on an annual basis. In FY 2020, budgeting was increased which allowed for the reconstruction of a total of five alleys and in FY 2021 the budget was also increased to allow for the construction of one alley and the design of a group of four additional alleys. The idea was that these additional alleys would then be "shovel-ready" in case grant funding became available.

The Village has a total of 32 alleys, each approximately one block in length. To date, 13 of them have been reconstructed with some portion of permeable materials to help mitigate stormwater impacts. As additional alleys are reconstructed, permeable materials continue to be utilized as they have proven to be effective measures to reducing ongoing stormwater issues for adjacent residents. Though the design of these alleys occassionally changes in regard to minor elements, the general application of an inward pavement slope with a 3'-4' width of permeable pavers along the alley centerline continues to be utilized throughout the Village.

FY 2022 Recommended Projects

The Village Board has expressed interest in reconstructing all remaining alleys throughout the Village in FY 2022. This project will include 18 locations, all of which are south of Chicago Avenue and most most of which are south of Hawthorne Avenue. Some of these remaining alleys experience stormwater issues and some have pavement in poor condition. Most consist of asphalt pavement with a few having concrete pavement. Their reconstruction is intended to provide for a better driving surface as well as increased stormwater

Design is being completed for four of these remaining alleys during FY 2021, however, money has not yet been budgeted for the design of the remaining 17 alleys. It is likely that this design work will take a significant portion of FY 2022, leaving less time than may be needed for construction in FY 2022. Staff recommends a two-year phasing plan that will allow all alleys to be completed by the end of FY 2023. Project locations could then be strategically selected based on minimizing resident impacts and conflicts with other CIP projects (e.g. roadway resurfacing, pavement preservation, etc.).

It should be noted that once all alleys are reconstructed with some portion of permeable materials, the Village's annual maintenance budget will need to be increased. In order to clean the paver joints (which act like filters as the stormwater is conveyed beneath the pavers) every two years, it is estimated that the annual maintenance cost will need to be increased to $50,000 if the current practice of outsourced maintenance continues. This amount would not need to be budgeted if equipment was purchased for in-house maintenance. This equipment is currently listed in the Equipment section of the CIP and is targeted for purchase in FY 2022.

FY 2022 Cost Summary for Alley Improvement Plan

The estimated cost for this work includes the following:

- $1,510,000 for construction ($1,940,000 for construction in FY 2023)
- $175,000 for design/permitting (all to be completed in FY 2022)
- $165,000 for construction engineering services ($210,000 for construction engineering in FY 2023)

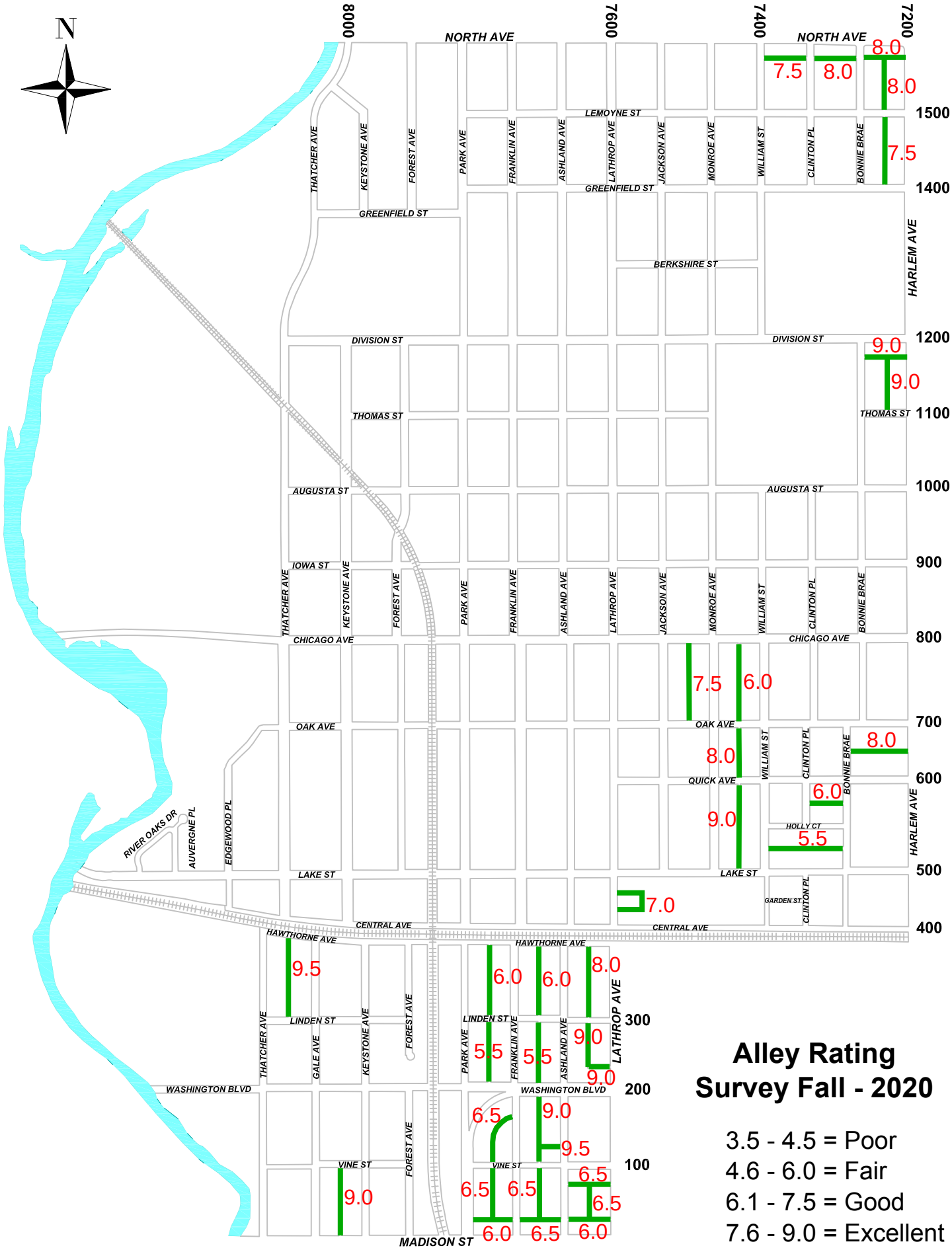
Program Alternative

The Village could continue to pursue completion of all alley design and construction in FY 2022, however, it may be difficult to find a contractor capable of performing this work when considering cooperative weather, construction personnel needed and the amount of time remaining in FY 2022 once design/permitting work is complete. Furthermore, with the location of these alleys being generally concentrated in the south portion of the Village, the amount of displaced vehicles would likely hinder activities like refuse/leaf collection and general vehicular traffic.

The Village can continue to budget for one or two alleys to be reconstructed each year, however, the timeline for completion of all alleys will be anywhere from 10-20 years. Regardless of the timeline, it is still recommended that alleys be fully reconstructed upon improvement rather than resurfaced, sealed or patched.

Project Impact

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



Alley Rating Survey Fall - 2020

3.5 - 4.5 = Poor
4.6 - 6.0 = Fair
6.1 - 7.5 = Good
7.6 - 9.0 = Excellent

Streets, Sidewalks, Alleys - Public Works

Street Improvement Program

	MFT	WS	IIBF
FY 2022	**$350,000**	**$50,000**	**$250,000**
FY 2023	**$350,000**	**$50,000**	**$0**
FY 2024	**$350,000**	**$50,000**	**$0**
FY 2025	**$350,000**	**$50,000**	**$0**
FY 2026	**$350,000**	**$50,000**	**$0**

◉ Critical ○ Recommended ○ Contingent on Funding

Spending History

Year	MFT	WS	IIBF	Total
FY 2021	$ 412,000	$ 50,000	$ 275,000	$ 737,000
FY 2020	$ 230,658	$ 50,000	$ 283,902	$ 564,561
FY 2019	$ 150,000	$ 50,000	$ 181,689	$ 381,689
FY 2018	$ 188,000	$ 38,000	$ -	$ 226,000
FY 2017	$ 150,000	$ 52,898	$ -	$ 202,898

Program Description & Justification

The purpose of this program is to improve the condition of local streets. The objective is to improve all streets with condition ratings of “Fair” or “Poor” to condition ratings of “Good” to “Excellent.” This program does not include capital improvements on state routes.

In years past, Village Staff would visually inspect all local streets and rated them according to the condition of the pavement. In 2018, however, Staff began utilizing a consultant to help analyze Village roadways for the sole purpose of pavement ratings. This consultant utilizes cell-phone images of the roadway (taken at 10' intervals) to analyze roadway conditions. The analysis at each point is compiled with others along the same block and a rating is then established. Streets rated “Poor” or “Fair” are prioritized for one of the construction options (rehabilitation, resurfacing, or reconstruction) depending on the condition, location, and estimated traffic volumes. The timing in improving streets is critical. Waiting too long to address street repairs will result in further deterioration, at which time a more costly repair becomes necessary.

The following table summarizes the general street rating system:

Streets		
Surface Condition	**Pavement Rating**	**Estimated Remaining Life***
Excellent	0-1.5	15 to 20 years
Good	1.6-2.5	10 to 15 years
Fair	2.6-3.5	6 to 10 years
Poor	3.6-4.5	2 to 5 years

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

FY 2022 Recommended Projects

	Street	Replacement Cost
1.	Hawthorne (Thatcher to Forest)	$70,650.00
2.	Gale (Hawthorne to Washington)	$66,815.00
3.	Keystone (Hawthorne to Madison)	$134,970.00
4.	Linden (Thatcher to Forest)	$57,820.00
5.	Forest (Hawthorne to Cul de sac)	$54,205.00
6.	Keystone (Division to Thomas)	$36,710.00
7.	Forest (Division to Thomas)	$31,680.00
8.	Park (Division to Thomas)	$64,495.00
9	Thomas (Forest to Lathrop)	$92,655.00

The projected cost to resurface these streets and make other associated improvements is $610,000

The budget for this project also includes an anticipated cost of $40,000 for construction engineering services, to be contracted out to an engineering firm.

While the Capital Improvement Plan proposes funding for street improvements through FY 2026, these locations have not yet been determined. Staff recommends a minimum funding level of $400,000 for each of those years, with specific locations selected based on annual street ratings surveys.

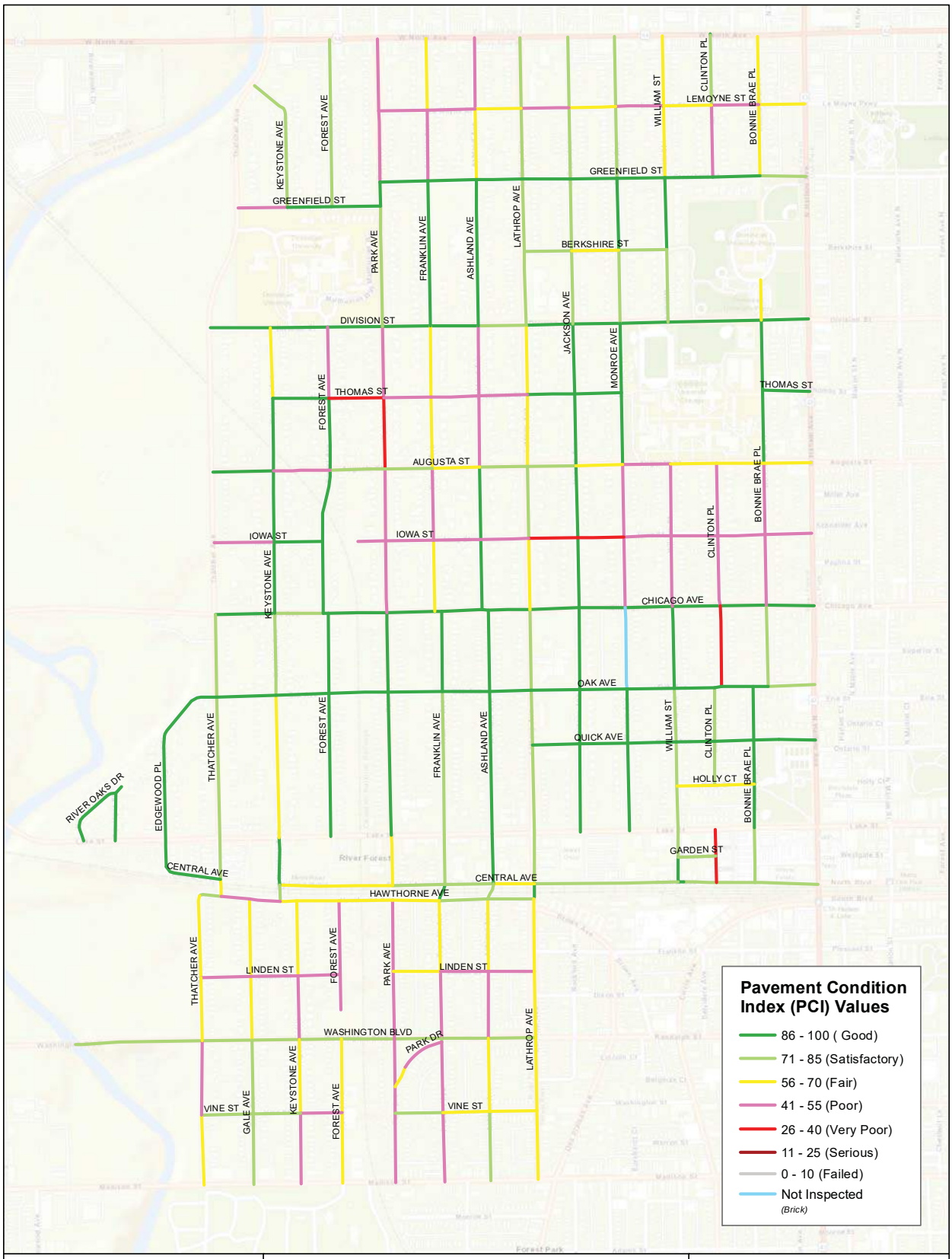
Program Alternative

Not performing any roadway maintenance, particularly for streets in "Poor" condition, will result in total pavement failure and require reconstruction (of base and surface), which is significantly higher in cost compared to resurfacing.

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

Project Impact

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



0 750 1,500 Feet

Map A-3:
Pavement Condition Index (PCI) Values

River Forest, Illinois

Pavement Management Program

Gorrondona & Associates, Inc.

Urban GIS
your world, your way

Streets, Sidewalks, Alleys - Public Works

Street Maintenance Program					
	FY 2022	**$0**	**GF**	**$50,000**	**MFT**
	FY 2023	**$50,000**	**GF**	**$50,000**	**MFT**
	FY 2024	**$50,000**	**GF**	**$50,000**	**MFT**
	FY 2025	**$50,000**	**GF**	**$50,000**	**MFT**
	FY 2026	**$50,000**	**GF**	**$50,000**	**MFT**

◉ Critical ◯ Recommended ◯ Contingent on Funding

Spending History

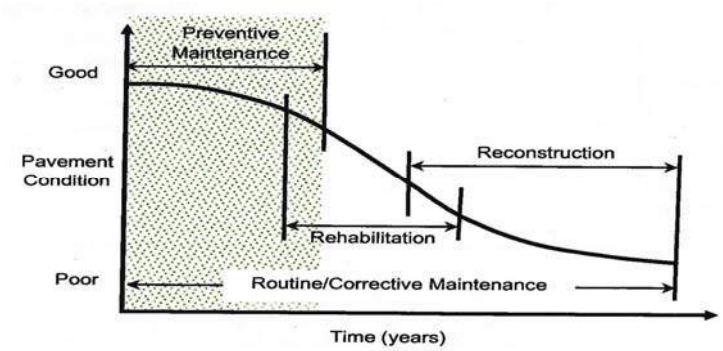
	Crack Sealing	Preservation	Total
FY 2021	$ 43,400	$ 50,000	$ 93,400
FY 2020	$ 29,553	$ 51,905	$ 81,458
FY 2019	$ 45,900	$ 43,722	$ 89,622
FY 2018	$ 41,844	$ 37,258	$ 79,102
FY 2017	$ 44,652	$ 46,620	$ 91,272

Program Description & Justification

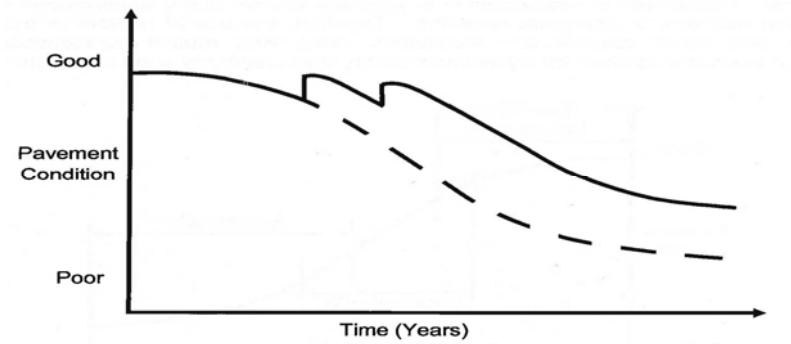
Over the past two years, the Village has utilized a High-Density Mineral Bond known as HA5 to help prolong the life of selected roadways as part of a Pavement Preservation Project. As this approach helps to extend the life of the pavement, it ultimately minimizes the overall cost of the pavement life cycle. With recent increases to the scopes of work associated with the Village's Street Improvement, Street Patching and Alley Reconstruction Projects, Staff has determined these projects should remain the focus of pavement improvements/maintenance and as a result, a Pavement Preservation Project is not recommended in FY22. It is anticipated that this work will resume in FY23.

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. This approach enables a pavement in good condition to remain as such for longer which ultimately extends the life of the pavement and minimizes the overall cost of the pavement life cycle.

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 2022 Recommended Projects

With the Village continuing to resurface a significant amount of streets on an annual basis, Staff recommends maintaining a budget amount of $50,000 for crack sealing. This will enable Staff to maintain these recently resurfaced pavements in good condition in hopes of preventing them from deteriorating as rapidly as they otherwise would.

Crack Sealing

In addition to the streets to be treated during the pavement preservation portion of this work, additional streets will be identified for crack sealing during each spring.

Program Alternative

The alternative is deferring this project to minimize disruption to residents who are working from home due to the ongoing COVID-19 pandemic. Another 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

Bicycle Plan Implementation **FY 2022** **$46,000** **CIF**

○ Critical ◉ Recommended ○ Contingent on Funding

Spending History

FY 2021 $147,940 (Bike Plan phase I, projected)

Project Description & Justification

The purpose of this project is to implement the proposed improvements recommended as part of the Village Bicycle Plan that was prepared in 2019. The bike plan was established to provide a safe, comfortable and defined network of bicycle facilities that serves all ages and abilities and connects to key destinations in the Village, the adjoining communities, and the nearby Forest Preserves and regional trails. As part of this plan, many traffic control sign installations and pavement marking improvements were recommended.

FY 2022 Recommended Project

Implementation of portions of the Bicycle Plan on certain IDOT routes. This would include any signage and striping installations. Locations along Thatcher Avenue, North Avenue, and Harlem Avenue areas would not be included in this portion of the implementation due to the feasability of sidepaths that are no longer being considered, and to avoid duplicative work with the ongoing design of a potential bike trail along Thatcher Avenue adjacent to the Des Plaines river by the Intergovernmental Coalition Phase I Study Trail Advisory Group. This phase of implementation includes Lake Street, and the eastern portion of Madison Street.

Project Alternative

The alternative to this project is the status quo and/or implementation could be delayed and phased in over time.

Project Impact

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

WATER AND SEWER IMPROVEMENTS

Water and Sewer Improvements – Five Year Capital Improvement Program

This section of the Capital Improvement Plan identifies funding for sewer and water improvements, which are scheduled to continue through FY 2026. The Village's sewer and water system is comprised of the following:

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

Improvements planned for FY 2022 include:

Improvement	Cost	Funding Source	Nature of Project
Sewer Lining	140,000	WS	Critical
Sewer Point Repairs	35,000	WS	Critical
Stormwater Master Plan	180,000	WS	Recommended
Water Distribution System – Pumping Station	110,000	WS	Contingent
0.5 MG Underground Reservoir Improvements	18,000	WS	Critical
Water Meter Replacement Program	-	WS	Critical
Water Main Replacement	250,000	WS	Critical
Hydrant Replacement	10,000	WS	Recommended
Automated Metering Infrastructure	1,320,000	WS	Critical
Keystone Ave Sewer Improvements	200,000	WS	Recommended
Lake Street Berm Extension	70,000	WS	Recommended
Total	**2,333,000**		

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 2022 Budget

	This Project is:	Fiscal Year 2022	2023	2024	2025	2026	Five Year Total	Funding Source
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
Stormwater Master Plan	Recommended	180,000	-	-	-	-	180,000	WS
Pumping Station								
Water Distribution Improvements	Contingent	110,000	25,000	-	-	-	135,000	WS
Water Distribution Improvements								
Water Tower Improvements	Critical	-	10,000	-	4,000	-	14,000	WS
0.5 MG Underground Reservoir Improvements	Critical	18,000	-	-	8,000	-	26,000	WS
Water Meter Replacements	Critical	-	11,000	17,000	6,000	18,500	52,500	WS
Water Main Replacement	Critical	250,000	425,000	515,000	400,000	400,000	1,990,000	WS
Hydrant Replacement	Recommended	10,000	10,000	10,000	10,000	10,000	50,000	WS
Automated Metering Infrastructure	Critical	1,320,000	67,800	-	-	-	1,387,800	WS
Keystone Ave Sewer Improvements	Recommended	200,000	-	-	-	-	200,000	WS
Lake Street Berm Extension	Recommended	70,000	-	-	-	-	70,000	WS
Total		**2,333,000**	**723,800**	**717,000**	**603,000**	**603,500**	**4,980,300**	

Proposed Funding Source	Fiscal Year 2022	2023	2024	2025	2026	Five Year Total
Water and Sewer Fund (WS)	2,333,000	723,800	717,000	603,000	603,500	4,980,300
Totals	**2,333,000**	**723,800**	**717,000**	**603,000**	**603,500**	**4,980,300**

Water and Sewer Improvements - Public Works

Sewer Lining Program	**FY 2022**	**$140,000**	**WS**
Public Sewers	**FY 2023**	**$140,000**	**WS**
	FY 2024	**$140,000**	**WS**
	FY 2025	**$140,000**	**WS**
	FY 2026	**$140,000**	**WS**

◉ Critical ○ Recommended ○ Contingent on Funding

Spending History

FY 2021	$	125,163	
FY 2020	$	113,207	
FY 2019	$	150,545	(including MH lining)
FY 2018	$	125,767	(including MH lining)
FY 2017	$	122,230	(including MH lining)

Program Description & Justification

The purpose of this program is to improve the Village's sewer system and prevent costly repairs associated with failing sewer mains (collapsed, cracked, etc.). The objective is to evaluate the conditions of sewer mains (via televising), identify those in the worst condition, and perform lining of as many sections as possible. In some situations, sewer mains may have failed beyond the ability to line and a point repair (or replacement of a section) may be necessary. The Village's sewer system is a critically important infrastructure system.

The Water and Sewer Rate Study completed by Baxter & Woodman in FY 2017 recommends an annual funding level of $140,000 for this program. This budget allows both the relining of damaged sewer main as well as the start of a systematic approach to relining all sewers throughout the village, regardless of their

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. This product has a life expectancy of 50-100 years.

In addition to the typical sewer lining completed each year, Village Staff also identifies manholes in need of lining or bench repair. Potential candidates are researched throughout the winter and lined in the summer. This work allows the manholes to be sealed and stabilized without requiring any excavation. The intent of this work is to prevent sinkholes and other pavement failures from occurring due to the decay of the interior walls and base of existing manholes.

Since the Village's first sewer lining project, nearly 50,885 lineal feet of sewers have been lined. This represents approximately 30% of the total sewer mains owned/maintained by the Village (approximately 171,000 lineal feet).

In 2011, the Public Works Department developed an in-house sewer televising program. Public Works Staff reviews the video recordings and the sections of failing sewer mains are identified and prioritized. This in-house sewer televising program has identified sewer mains in poor condition that will be lined in the coming years. Extreme weather conditions and the on-going root growth of trees have accelerated the rate of deterioration of the Village's combined sewers.

The following table identifies the sewer condition ratings, description of condition, and the recommended action:

Condition Rating	Condition Description	Recommended Action
A	Random cracking/Some roots	Continue monitoring
B	Medium cracking/Medium root problem	Line in one to three years
C	Heavy cracking/Heavy root problem	Line immediately
D	Structural damage/Fully blocked by roots	Requires replacement

FY 2022 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 2022**	**$35,000**	**WS**
Public Sewers	**FY 2023**	**$35,000**	**WS**
	FY 2024	**$35,000**	**WS**
	FY 2025	**$35,000**	**WS**
	FY 2026	**$35,000**	**WS**

◉ Critical ○ Recommended ○ Contingent on Funding

Spending History

FY 2021	$	28,800
FY 2020	$	29,270
FY 2019	$	23,445
FY 2018	$	39,600
FY 2017	$	30,770

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 2017 recommends an annual funding level of $15,000 for this program. Due to rising costs of underground work, the Village regularly budgets $35,000 for point repairs.

In 2011, Public Works began an ongoing in-house sewer televising program. Village Staff reviews the video recordings to identify sections of failing sewer mains for repair.

Program Alternative

Once the structural integrity of the pipe is severely affected, beyond the ability to reline, the sole option is to perform an open-trench point repair.

Project Impact

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

Water and Sewer Improvements - Public Works

Stormwater Master Plan

FY 2022	**$180,000**	**WS**

○ Critical ◉ Recommended ○ Contingent on Funding

Project Description & Justification

Over the past few years yard and alley flooding have become more and more prevalent, along with sewer back-up. In May, 2020 the Village experienced a heavy rain which was followed by a flooding event caused by a significant increase in the water elevation of the Des Plaines River. This event caused significant sewer back-up to residences and led to standing water in alleyways and backyards at many locations.

In an effort to combat increased severity in rain events, undersized municipal sewers and increases in impervious area associated with development, the Village Board has recommended that a Stormwater Master Plan (SMP) be created. This SMP would allow the Village to conduct a comprehensive analysis of the Village and to identify areas of concern that may require attention. It would also identify and prioritize Capital Improvement Plan (CIP) Projects that may be implemented to help mitigate the impacts of stormwater on the Village.

It is anticipated that creation of the SMP will take approximately one year to complete, with potential identification of CIP Projects to be constructed in FY 2023.

Project Alternative

The alternative is to continue to address stormwater issues as they arise and are made a priority, which does not allow for a comprehensive analysis and solution on a Village-wide basis.

Project Impact

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

Water Distribution System - Pumping Station	**FY 2022**	**$110,000**	**WS**
	FY 2023	**$25,000**	**WS**
	FY 2024	**$0**	**WS**
	FY 2025	**$0**	**WS**
	FY 2026	**$0**	**WS**

○ Critical ○ Recommended ◉ Contingent on Funding

Spending History

FY 2021	$	17,200
FY 2020	$	7,800
FY 2019	$	16,825
FY 2018	$	19,000
FY 2017	$	15,600

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).

The following critical and recommended facility improvements should be completed in FY 2022:

Repair/Improvement	Estimated Cost	Year
1. Replace pump #1 and associated piping as suggested in Baxter and Woodman efficiency study performed 11/2010. (see excerpt below)	$110,000	FY 2022
Total	$110,000	

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

Repair/Improvement	Estimated Cost	Year
1. Add VFD to pump #2	$25,000	FY 2023
Total	$25,000	

Project Description & Justification

Pump Replacement - Pump No. 1 should be replaced with a higher capacity pump. The pump capacity is too small to be used to meet the maximum daily demand and would have to operate in excess of 17 hours to meet the average daily demand. Pump No. 3 is capable of easily meeting the average daily demand but does not have the capacity to meet the maximum daily demand. The station is only capable of supporting three pumps, a minimum of two should be capable of meeting the maximum daily demand in the event one is out of service.

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

.5 & 2 MG Underground Reservoir Improvements

Water & Sewer

FY 2022	**$18,000**	**WS**
FY 2023	**$0**	**WS**
FY 2024	**$0**	**WS**
FY 2025	**$8,000**	**WS**
FY 2026	**$0**	**WS**

◉ Critical ○ Recommended ○ Contingent on Funding

Spending History

FY 2021	$0
FY 2020	$0
FY 2019	$8,000
FY 2018	$0
FY 2017	$0

Project Description & Justification

On August 14, 2018 Dixon Engineering Inc. performed a maintenance inspection on the 500,000 and 2,000,000 gallon underground storage reservoirs owned by the Village of River Forest. The purpose of the inspection was to evaluate the interior piping, surfaces and appurtenances, review safety and health aspects, and make budgetary recommendations for continued maintenance of the reservoir. Inspections are recommended every five years.

The following critical and recommended facility improvement should be completed in FY 2022:

Repair/Improvement	Estimated Cost	Year
Abrasive blast clean the wet interior piping and steel appurtenances on both reservoirs to a near-white metal (SSPC-SP10) condition and repaint with a three coat epoxy polyamide system. The estimated cost is $18,000. Best pricing can be obtained if work is performed with another tank painting project.	$18,000	FY 2022
Total	$18,000	

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

Repair/Improvement	Estimated Cost	Year
Reinspect reservoirs ($4,000/reservoir)	$8,000	FY 2025
Total	$8,000	

Project Alternative

There are essentially no alternatives to these improvements and maintenance projects as the water reservoir is a critically important part of the Village's water distribution system. Deferring these projects would result in emergency repairs that could increase project costs (compared to soliciting bids/proposals).

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 2022**	**$250,000**	**WS**
	FY 2023	**$425,000**	**WS**
	FY 2024	**$515,000**	**WS**
	FY 2025	**$400,000**	**WS**
	FY 2026	**$400,000**	**WS**

◉ Critical ○ Recommended ○ Contingent on Funding

Spending History

FY 2021	$	575,000	(FY 2020 and FY 2021 Projects both completed in FY 2021)
FY 2020	$	-	
FY 2019	$	318,712	
FY 2018	$	396,000	
FY 2017	$	441,613	

Program Description & Justification

The purpose of this program is to improve the condition of the Village's water distribution system by replacing aging and deteriorating infrastructure, or by installing new infrastructure where a need becomes apparent. This approach helps reduce costly water main breaks as well as the associated water-loss. The Village's water distribution system is a critically important infrastructure system.

The Village has approximately 40 miles of water main. The majority of the water mains are between 50 and 80 years old. On average, there are approximately seven water main breaks per year. It has been proven that as water mains become old and reach the end of their useful lives, performance deteriorates and results in high maintenance costs, loss of hydraulic capacity and water quality, and a significant increase in customer complaints. The AWWA recommends replacing one-percent of the distribution system every year.

In recent years, the Illinois Environmental Protection Agency (IEPA) and the Illinois Department of Public Health (IDPH) have discussed implementing lead reduction requirements for municipalities throughout the state. One such measure being discussed is a requirement that municipalities start tracking the number of lead water services within their boundaries as well as to create a program to begin replacing these services with copper water services. Given the importance in removing lead from the water distribution system, Village Staff recommends that a program for this purpose be created and funded in FY 2022 even though a state-mandate has not yet been announced.

Each year, Village Staff conducts an analysis of failing or problematic sections of water main for the purpose of determining the need to replace specific water mains based on history and number of breaks, outdated size, or any other defective condition. This analysis is then reviewed along with all identified needs for improvement based on the Water Distribution Model Report performed by Strand Associates Engineering in 2018.

Staff has reviewed water main break history and has not identified the need for a water main replacement based on this criteria for FY 2022. Furthermore, while a project has been identified in the 2018 Water Distribution Model Report, Staff believes that lead reduction measures as proposed should be prioritized.

FY 2022 Recommended Projects

The proposed project for FY 2022 includes the creation of a Lead Service Replacement Program that would allow property owners throughout the Village to replace lead water services between their building and the water main while receiving a reimbursement from the Village for a portion of the work. The program details would be submitted for review and approval to the Village Board in FY 2021 in order to establish program parameters, however, it would likely be created in a manner similar to the Sewer Backflow Reimbursement Program which is already offered to residents to help reduce risk of sewer back-ups.

The cost estimate for this project is as follows:

- $250,000 for reimbursements in FY 2022

Future Water Main Projects

Staff reviews the modeling report and evaluates the Village's water distribution system and trends in water main breaks on an annual basis to identify and prioritize future projects. Staff has identified the following water system improvement project(s) for possible future fiscal years:

- FY 2023 - Installation of an 8" water main on two of the alternating blocks of LeMoyne between Park Avenue and Harlem Avenue as identified in the 2018 Strand Water Distribution System Modeling Report. This budget also includes $150,000 for lead water service replacements.
- FY 2024 - Installation of an 8" water main on the remaining three alternating blocks of LeMoyne between Park Avenue and Harlem Avenue as identified in the 2018 Strand Water Distribution System Modeling Report. This budget also includes $100,000 for lead water service replacements.

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 lead water services and 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 lead service replacements or water main replacement projects and respond to state-mandates and water main breaks as they occur, which could lead to much greater budget impacts.

Project Impact

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

Water and Sewer Improvements - Public Works

Hydrant Replacement Program	**FY 2022**	**$10,000**	**WS**
	FY 2023	**$10,000**	**WS**
	FY 2024	**$10,000**	**WS**
	FY 2025	**$10,000**	**WS**
	FY 2026	**$10,000**	**WS**

○ Critical ◉ Recommended ○ Contingent on Funding

Spending History

FY 2021	$	6,000	Hydrant and two valves installed by in-house staff.
FY 2020	$	-	
FY 2019	$	-	
FY 2018	$	8,758	
FY 2017	$	22,000	

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 a Village-wide hydrant flushing program each year. During the 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, or are identified as being too low for proper operation are prioritized for immediate repair or replacement.

FY 2022 Recommended Project

The Public Works and Fire Departments may identify hydrants as operational, but "too low" (which is defined as less than 18 inches from the ground to port), which prevents the hydrant wrench from rotating freely around the main/steamer port and slows the time required to connect the fire hose to the hydrant. Hydrants that have a low flow rate due to a small supply line are also identified. Each year Village Staff attempts to replace these hydrants to try to eliminate any that do not operate efficiently or provide high flow rates. Public Works staff is of ten able to "rebuild" existing hydrants in lieu of replacement. This process involves replacement of the inner workings of the hydrant and is more cost effective than complete replacement.

Program Alternative

The Village's fire hydrant system is critically important infrastructure and it is important to budget for the replacement of hydrants that have reached or exceeded the end of their useful service lives. The primary alternative to this program is to not budget/plan for hydrant replacement and make more costly emergency repairs.

Project Impact

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

Water and Sewer Improvements - Public Works

Automated Metering Infrastructure (AMI)	**FY 2022**	**$1,320,000**	**WS**
Water & Sewer	**FY 2023**	**$67,800**	**WS**
	FY 2024	**$0**	**WS**
	FY 2025	**$0**	**WS**
	FY 2026	**$0**	**WS**

◉ Critical ○ Recommended ○ Contingent on Funding

Spending History

FY 2021 $ 37,400 (Project Architecture, projected)

Program Description & Justification

This is a project to install automated metering infrastructure (AMI) technology in all water customer locations throughout the Village. Water meters will be upgraded with state-of-art equipment that will allow the Village to obtain meter readings without requiring Public Works to perform a "drive by" read, which is the current practice. This project will deliver better customer service by providing accurate bills based on actual consumption that can be seen in real time by providing meter reads on a daily basis. It can also help identify any irregularities in water usage such as leaks being experienced by residents. An enhanced system will be pursued that has customer service capabilities such as leak detection, email alerts, tamper resistance, and online usage reports, which are all desired components of the new AMI system. Currently meter reads are obtained only once per month. Every upgraded water meter will be connected to a small battery-powered device (mxu) that is installed close the meter. Typically, AMI systems will operate by having the mxu device read the meter several times each day and send a brief, low-powered radio signal to a nearby collector. Collectors then transmit all meter reads to the Village, thereby eliminating the need for manual or "drive by" meter readings. The use of leak sensors can also be incorporated into an AMI system in order to identify any leaks in the Village's water system.

This project will require upgrading over 2,000 of the Village's 3,180 existing water meters to new meters that have the ability to provide digital readings. The rest of the existing meters are digital and will be compatible with an AMI system. It will also require new mxu devices for all meters, radio read collector infrastructure and software capable of interpreting the data for Public Works/Water billing staff and water customers. Since these remote reads are collected by radio signal there will be the need to install various antenna(s) throughout the Village to collect reads of all water customers. The approximate cost of the materials and installation of tower infrastructure, network endpoints, and meters is $952,500, the total project management, public relations campaign, and data integration cost is $435,300. The need for initial project architecture in FY 2021 is projected to be $37,400.

Program Alternative

The alternative to this project would be to not purchase an AMI system and continue to obtain meter reads by the once per month "drive by" method of collection.

Project Impact

Annual $ Impact on Operating Budget	Description of Operating Budget Impact
Software for data hosting	Technical communication

Water and Sewer Improvements - Public Works

Keystone Ave Sewer Improvements

FY 2022	**$200,000**	**WS**

○ Critical ◉ Recommended ○ Contingent on Funding

Project Description & Justification

The 1100 block of Keystone Avenue (from Division to Thomas) occasionally experiences on-street flooding during heavy rain events. This situation was originally created by design as the sewers were separated and flow restriction was added to the catch basins in the roadway. By doing so, the idea was to slow the entry of stormwater into the combined sewer system with the goal of reducing the frequency of sewer back-up for those further "downstream".

In addition to the occurrences of on-street flooding increasing over the last few years, the rain event in May, 2020 caused a significant amount of flooding that took a significant amount of time to dissipate. Through investigation of the existing combined sewer system, Staff determined that there were several areas of substantial flow restriction caused by tree root infiltration. These obstructions were removed and the sewer was lined to prevent further root infiltration along pipe joints. Staff also worked with an engineering consultant to conceptually design a sewer improvement that would mitigate the on-street flooding issues.

The conceptual design of this improvement includes multiple options that will allow for an iterative approach. Ultimately, sewer installation may need to be installed up to the Northside Stormwate Management Project (NSMP) system. However, Staff has identified a potential option that is much less invasive and expensive that may provide an adequate level of flood reduction. This project will include the re-routing of two catch basins at the Division/Keystone intersection into an adjacent Metropolitan Water Reclamation District (MWRD) pipe. This will provide a substantial reduction to the amount of water flowing through the Keystone Avenue sewer and will help prevent on-street flooding.

The cost associated with this project includes anticipated construction costs of $180,000 and design engineering costs of $20,000.

Project Alternative

The alternative is to continue to allow water to flow through the existing (restricted) catch basins which may continue to cause on-street flooding during heavy rain events.

Project Impact

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

Water and Sewer Improvements - Public Works

Lake Street Berm Extension

FY 2022 **$70,000** **WS**

○ Critical ◉ Recommended ○ Contingent on Funding

Project Description & Justification

Over the years, Village Staff has established a set routine of actions to be taken during flooding events to help prevent overland flooding from the Des Plaines River. Staff utilizes existing berms along Thatcher Avenue (at Chicago) and along the north side of Lake Street behind the homes of River Oaks Drive to help create a barrier that prevents the rising river from continuing eastward into the Village and inundating residential properties and the municipal sewer system.

One of the techniques used to prevent this type of flooding is to effectively extend the end of the berm along Lake Street (westward, toward the bridge) using stone and plastic sheeting. This effort requires a signficant amount of effort and time to ensure the barrier is built at the right locations and elevations needed. Once the flooding event has subsided, the material then needs to be removed and the area restored to pre-flood conditions.

This project will allow for the berm to be permanently extended toward the bridge in a manner that matches the elevations and aesthetics of the existing berm. This will free up Village Staff before, during and after flood events to help address other issues that might be occuring throughout the Village.

The cost associated with this project includes anticipated construction costs of $35,000 and Cook County Forest Preserve permitting costs of $35,000.

Project Alternative

The alternative is to not extend the berm and leave the responsibility of installing additional material as needed during each flood event up to Public Works Operations Staff.

Project Impact

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

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.

Capital Improvement Fund (CIF):	A fund used to account for infrastructure improvements including alleys, commuter parking lots and streets.
Capital Improvement Program (CIP):	A five-year projection of the Village's capital improvement needs. The program also includes the source of funding for each particular project. The first year of the program represents the current fiscal year capital budget.
Cash-basis:	A type of accounting in which revenue and expenditure transactions are recognized only when cash is increased or decreased.
Charges for Services:	User charges for services provided by the Village to those specifically benefiting from those services.
Communications Device:	The use of the budget as a means to communicate the process for preparing, reviewing, and adopting the budget for the coming fiscal year including summary information, an overview of significant budgetary issues, trends, and resource choices.
Computer Aided Design (CAD):	A software program that assists in the design of infrastructure improvements.
Congestion Mitigation And Air Quality (CMAQ):	The CMAQ program is one source of funds for Transportation Control Measures (TCM) employed for the purposes of reducing congestion and improving air quality.
Contractual Services:	Items of expenditure from services the Village received primarily from an outside company. Utilities, rent, travel, and advertising are examples of contractual services.
Debt Service:	The payment of principal and interest on borrowed funds. The Village has debt service for general obligation bonds.
Department:	A major administrative division of the Village with overall management responsibility for an operation or a group of related operations within a functional area. A department may have more than one program and may be accounted for in more than one fund.
Depreciation:	The allocation of the cost of a fixed asset over the asset's useful life. Through this process the entire cost of the asset, less the salvage value, is ultimately charged off as an expense. This method of cost allocation can be used in proprietary funds.

Division:	A component of the budget dedicated to a particular purpose in order to identify the costs related to that purpose.
Encumbrances:	Commitments related to unperformed contracts for goods or services. These are not legal liabilities of the Village but represent a reservation of funds.
Emerald Ash Borer (EAB):	The EAB is a destructive, small, metallic-green beetle native to Asia that only attacks ash trees.
Enterprise Fund:	A fund used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful for sound financial administration. The Water and Sewer Fund is an example of a Village enterprise fund.
Environmental Protection Agency (EPA):	Federal regulatory agency that provides for the protection of the environment.
Enterprise Resource Planning (ERP):	Computer software that integrates internal and external management information across the entire organization, including finance/accounting, building permits, customer contacts, utility billing, etc.
Financial Plan:	The use of the budget as a means to summarize the Village's finances including revenues and other financing sources, and of expenditures and other financing uses for the prior year actual, the estimated current year actual, and the proposed budget year.
Fiscal Year (FY):	A time period for which the Village's finances are recorded and maintained. The Village's fiscal year begins May 1 and ends April 30.
Fund:	Fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances that are segregated for the purpose of carrying on specific activities or attaining certain objectives.
Fund Balance:	Difference between assets and liabilities reported in a governmental fund.

Generally Accepted Accounting Principles (GAAP):	The standards used for financial report preparation, as determined by the Governmental Accounting Standards Board (GASB), so that the Village's financial statements may be fairly compared to prior reports and to the reports of other governmental entities.
General Fund:	The major fund in most governmental units, the general fund accounts for all activities not accounted for in other funds. Most tax funded functions are accounted for in the General Fund.
Geographic Information System (GIS):	A software program that is a collection of people, data, procedures and systems that enable data to be stored and maintained geographically.
Government Finance Officers Associations (GFOA):	An association that aims to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices.
Governmental Accounting Standards Board (GASB):	An independent board that establishes standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities.
Governmental Funds:	Fund generally used to account for tax-supported funds.
Illinois Environmental Protection Agency (IEPA):	State regulatory agency that provides for the protection of the environment.
Illinois Green Infrastructure Grant Program (IGIG):	State grant to implement green infrastructure best management practices to control stormwater runoff for water quality protection.
Illinois Municipal Retirement Fund (IMRF):	State mandated pension fund for all full-time and eligible part-time Village employees, except sworn fire and police employees.
Illinois Transportation Enhancement Program (ITEP):	ITEP provides funding for community based projects that expand travel choices and enhance the transportation experience. Project sponsors receive up to 80% for eligible projects, funded by the Federal Government and awarded through the State of Illinois.

Insurance Services Office (ISO):	A non-profit organization that assesses a Fire Department's ability to provide fire services to a community.
Information Technology:	A term used to broadly define computer operations and the processing of automated information in the Village organization.
Intergovernmental Personnel Benefit Cooperative(IPBC):	An intergovernmental health insurance cooperative comprised of a number of local governments and agencies established to provide and administer employee health and dental insurance to eligible employees of the member agencies.
Intergovernmental Risk Management Agency (IRMA):	A public entity risk pool comprised of seventy-two public entities in northeastern Illinois that have joined together to manage and fund their property/casualty/workers' compensation claims through a comprehensive risk management program.
Joint Utility Locating Information for Excavators (JULIE):	The Village uses this service to make arrangements for the prompt locating of all Village utilities in areas scheduled for construction work.
Levy:	To impose taxes for the support of government activities.
Long-term Debt:	Financial obligation with maturity of more than one year after the date of issuance.
Metropolitan Water Reclamation District of Greater Chicago (MWRD):	The agency that stores and treats sanitary sewage waste for the City of Chicago and 128 suburban communities, including River Forest.
Modified Accrual:	A basis of accounting in which revenues are recognized in the period they become available and measurable. Expenditures are recorded when the related fund liability has been incurred or the invoice is received.
Motor Fuel Tax (MFT):	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.

Net Position:	The difference between assets and deferred outflows and liabilities and deferred inflows as reported in the Government-wide Financial Statement of the Comprehensive Annual Financial Report.
Non-Home Rule:	A non-home rule unit of local government, pursuant to the Illinois State Constitution, may exercise only those powers and perform those functions as identified by the State. Non-Home Rule communities are limited in the power to regulate for the protection of the public health, safety, morals and welfare; to license; to tax and to incur debt.
National Pollutant Discharge Elimination System (NPDES):	Permit program that controls water pollution by regulating point sources that discharge pollutants into waters of the United States.
Northern Illinois Police Alarm System (NIPAS):	A cooperative agreement among over 100 area law enforcement agencies to address emergency law enforcement needs which exceed the capabilities of any single member agency.
Operations Guide:	The use of the budget as a means to describe the operations, activities, services and functions carried out by the Village's organizational units.
Operating Expenditures:	Expenditures that generally recur annually and are expected to continue in the future unless service levels are impacted.
Operating Revenues:	Revenues that recur annually with reasonable stability. By Village policy, operating revenues should exceed operating expenditures on an annual basis.
Policy Document:	The use of the budget as a means to translate policy into specific programs and activities. The budget reflects the Village's commitment to certain entity-wide non-financial goals, even though the ultimate achievement of those goals may be beyond the period covered by the budget.
Proprietary Fund:	Funds that focus on the determination of operating income, changes in net assets, financial position and cash flows. There are two different types of proprietary funds: enterprise and internal service activities.
Self-Contained Breathing Apparatus (SCBA):	Personal protective equipment worn to protect individuals from exposure to environments hazardous to the respiratory system.

Special Revenue Fund: A fund used to account for revenues legally earmarked for a particular purpose.

Standard & Poor's Rating Service: An independent agency that analyzes the financial credit ratings of organizations. The ratings are based on debt issuance that carry a three letter coding. The Village possesses an AAA rating.

Strategic Planning: The process of determining the Village's goals and then identifying the best approach for achieving those goals.

Street Improvement Program (SIP): A program for the general maintenance of streets in the Village.

Supervisory Control And Data Acquisition (SCADA): Computer system that assists in the operation of the water purification and distribution process.

Tax Extension: The total amount of taxes applied to properties within a taxing district as a result of a tax levy. Extensions in Illinois are increased by a loss factor to ensure that each taxing body receives the full amount of its levy after recognition that a small amount of taxes will not be paid.

Tax Increment Financing (TIF) District: A legal entity created by local resolution to promote improvements, jobs, etc. The taxes generated from the assessed value "increment" above the base year are used to finance the costs of the improvements which generate the increased assessed valuation.

Tax Levy: An ordinance that directs the County Clerk to assess a tax proportionally against all properties located within a taxing district for the purpose of raising a specific amount of tax for taxing district.

Telecommunications Tax: A tax on the gross sale of telecommunications services by telecommunications providers.

Transfers: Movements of resources between two Funds. For River Forest, transfers regularly occur from the General Fund and Water and Sewer Fund into the Capital Equipment Replacement Fund.

Unrestricted Net Assets: Net assets not invested in capital assets, net of related debt, that are accessible for the general use of the fund.

West Central Municipal Conference (WCMC): A council of government comprised of municipalities and townships in the northwest suburbs. The WCMC provides legislative lobbying and information services, joint purchasing programs and other programs of joint interest to its members.