



VILLAGE OF RIVER FOREST REGULAR VILLAGE BOARD MEETING

Monday, October 12, 2020 – 7:00 PM
Village Hall – 400 Park Avenue – River Forest, IL 60305
Community Room

AGENDA

Physical attendance at this public meeting is limited to 20 individuals, with Village Board officials, staff and consultants having priority over members of the public. Public comments will be shared with the Village President and Board of Trustees. You may submit your written public comments via email in advance of the meeting to: ybot@vrf.us. You may listen to the meeting by participating in a Zoom conference call as follows: dial-in number: 312-626-6799 with meeting ID: 853 7366 1505 or by clicking here: <https://us02web.zoom.us/j/85373661505>. If you would like to speak during public comment, please email sphyfer@vrf.us by 4:00 PM on Monday, October 12, 2020. If you would like to watch the livestream, please go to the Village website: www.vrf.us/events/event/1645.

1. Call to Order/Roll Call
2. Pledge of Allegiance
3. Citizen Comments
4. Elected Official Comments & Announcements
 - a. Swearing in of New Firefighter/Paramedic Jarrett Ercoli
5. Consent Agenda
 - a. Committee of the Whole Meeting Minutes September 21, 2020
 - b. Village Board of Trustees Meeting Minutes September 29, 2020
 - c. Village Board of Trustee Executive Session Meeting Minutes September 29, 2020
 - d. Special Village Board of Trustees Meeting Minutes October 5, 2020
 - e. Proclamation Designating October 12, 2020 as Indigenous Peoples' Day
 - f. Proclamation Designating October 2020 as Domestic Violence Awareness Month
 - g. Proclamation Designating October 2020 as Italian American Heritage Month
 - h. Proclamation Designating October 2020 as Hispanic Heritage Month
 - i. Right-of-Way Encroachment Agreement at 628 William for a Sprinkler System
 - j. Waive Competitive Bidding and Approve Emergency Repair of Fire Engine 222 due to Water Pump Repair from Certified Fleet Services, Inc. for \$34,018.00
 - k. Performance Measurement Report
 - l. Monthly Department Reports
 - m. Accounts Payable – September 2020 – \$1,494,134.68
 - n. Financial Report – September 2020
 - o. Village Administrator's Report
6. Consent Items for Separate Consideration
 - a. Accounts Payable from the General Fund to McDonald's-Karavites for \$163.51 (*Trustee O'Connell Common Law Conflict of Interest*)
7. Recommendations of Boards, Commissions and Committees
 - a. Traffic and Safety Commission – Appoint Kimberly Hoyt (Cleary Vacancy) – Member, Remaining Term Expiring 4/30/21
8. Unfinished Business
 - a. Discussion on the Culture of Equity and Inclusion with Dominican University (Truth, Racial Healing and Transformation)
9. New Business
 - a. Review and Acceptance of the FY 2020 Comprehensive Annual Financial Report (CAFR)
 - b. Mid-year Budget & Financial Report
 - c. Infrastructure/Review of Keystone Flooding Options, Acceleration of Alley Reconstruction & Funding Options
 - d. Approval of Contract for Building Permit Software with Davenport, Inc. for \$103,508
10. Executive Session
11. Adjournment

**VILLAGE OF RIVER FOREST
COMMITTEE OF THE WHOLE MEETING MINUTES
Monday, September 21, 2020**

A Committee of the Whole meeting was held on Monday, September 21, 2020 at 7:00 p.m. in the Community Room of Village Hall, 400 Park Avenue – River Forest, IL.

1. CALL TO ORDER/ROLL CALL

The meeting was called to order at 7:00 p.m. Upon roll call, the following persons were:

Present: President Adduci, Trustees Bachner, Brennan, Cargie, Henek, O'Connell, Vazquez

Absent: None

Also Present: Village Clerk Kathleen Brand-White, Village Administrator Eric Palm, Assistant Village Administrator Lisa Scheiner, Assistant to the Village Administrator Jonathan Pape, Management Analyst Sara Phyfer, Police Chief James O'Shea, Police Commander James Greenwood, Finance Director Rosemary McAdams, Public Works Director John Anderson

2. PUBLIC COMMENT

None.

3. DISCUSSION: CULTURE OF EQUITY AND INCLUSION

President Adduci expressed her excitement about this conversation and, quoting Ruth Bader Ginsberg, stated that she is hopeful that if the community or Village Board of Trustees has a blind spot today, its eyes will be open tomorrow. She also shared a story about a new resident who had called the police regarding someone walking in her backyard and how she had asked whether that resident would have had the same reaction if the person had looked like her. President Adduci stated the community has to have a dialogue around equity and inclusion and look at internal, administrative workings to ensure the Village is striving for equity and inclusion. She noted that the bigger part of the community conversation will be at the next Village Board meeting on September 29 with Dominican University. President Adduci stated the conversations will be difficult and uncertain, but she is hopeful that they will be constructive and result in actionable initiatives and change. She reiterated that the Village Board is not afraid of disrupting the status quo and asked that this be done in a constructive and collegial way.

Administrator Palm walked through the [presentation](#). He highlighted sections of the 2017 Welcoming Resolution, noting that while its genesis related to immigration, Staff recommends updating it to affirm and reflect contemporary issues. He stated this discussion will focus on two areas: the internal Village government and external with the community through its partnership with Dominican.

Mr. Palm reviewed the definitions of equity and inclusion, noting the Village's goal is to build upon the positive culture of the community by continuing its commitment to inclusion and equitable treatment in all aspects of civic life. He proposed creating an advisory group of approximately 12 members, one selected by each trustee and one member from the Economic Development Commission, one from the Development Review Board, and one from the Board of Fire and Police Commissioners, who would work with Staff to create an action plan that focuses on viewing things like purchasing or training opportunities through the lens of equity and inclusion, and focusing its efforts on Village operating departments.

Trustee Bachner discussed the working group she and Trustee Brennan began forming after the deaths of George Floyd, Breonna Taylor, Tony McDade, and others. She stated they have a set of candidates who can do this work who have lived experiences or critical knowledge around the issues of policing. She expressed her pride in this group based on the work they have done to identify residents with diverse backgrounds. Trustee Bachner stated she thinks this makes sense for the internal working group and offered to introduce these individuals to the Village Board to provide their backgrounds and why they would be important voices working with the Village on these issues. She further stated that it makes sense to have one or two from the working group to work with the broader community group.

Trustee Brennan stated that she and Trustee Bachner were slow and thoughtful about the way to put together the working group. She stated the group was formulated with the thought of looking at equity in the processes and systems in order to make recommendations to the Village Board. She remarked that they had one meeting already and that is what the members are expecting, and that she would like to see what this group of residents comes up with.

Trustee Henek agreed that this was her understanding and stated that she liked the idea of reaching out to residents to share their lived experiences. She commented that that is what is going to help internal practices and that there is a difference between what is on paper and what people are really experiencing. She stated that hearing these examples will guide the Village and that work has already been done to put this together.

Trustee Cargie expressed concerns that this was not a democratic process. He stated he knows people who have lived experiences and asked why it was Trustees Bachner and Brennan who get to decide on the members. He commented that if Board members act individually, they cannot expect their actions to become Village Board actions.

Trustee Bachner stated it was informal and they were given the go-ahead to begin having conversations with people.

Trustee Henek stated she had specifically asked in other meetings how this was going to work.

Trustee O'Connell expressed his agreement with Trustee Cargie, stating that President Adduci is the only one who has the authority to make appointments. He stated that if the Board wants to form a commission, they should do it the way it is supposed to be done.

President Adduci stated she does not see it as something that was done behind closed doors and expressed her support for the working group that is being put together. She stated these groups are not mutually exclusive and that there is common ground. She remarked that she did not want to get into whether it was authorized because that is not productive. She asked how can the Board move forward with this group and make it equitable, noting that what she is hearing is that Trustees Cargie and O'Connell would like to be a part of this process.

Trustee Bachner commented that her group has been informal and that it makes sense to have others involved. She reiterated the importance of having the voices of those who have been marginalized and real intentions around who is participating so that not one group is over represented. She suggested having someone from her group be the liaison between the internal group and community-wide discussion.

Trustee O'Connell stated he did not know what their group had already discussed and deferred to the plan Administrator Palm is presenting. He stated it involves purchasing and fire and police employees, and noted that it is different when the discussions include spending money.

Trustee Brennan stated she sees the group's intentions in the presentation. She reiterated Trustee Bachner's request to introduce the residents in the group to the Village Board, and she stated she thinks they will be impressed by the individuals' lived experiences and expertise they would bring to the group.

Trustee Cargie stated that there are two members of the Board who object to the process of two trustees selecting all the people in this group.

Trustee Henek stated she wanted to reiterate that this was a public conversation.

Trustee Cargie stated that at the time, the group was being discussed along with the Twin Village Covenant. He stated that it was never suggested this group would review the policies and procedures of the Village.

Trustee O'Connell stated it sounds like a committee has been established outside of the Village Board. He stated he is happy to sit down and meet with the individuals and that a lot of them will fit into what they are trying to do.

President Adduci stated she did not think they had to exclude the group already formed by Trustees Bachner and Brennan, and she welcomed a larger group so that other trustees would feel they have contributed. She stated she would like to see one member from the Board of Police and Fire Commissioners and one from the Economic Development Commission. She further stated she thinks the Board can come to a more cohesive and inclusive group.

Trustee Vazquez stated he appreciates the concerns of all the trustees, and that he also understood that this group was focused on the covenant. He identified an internal and external prong and stated the Board needs to be more aligned. He clarified that he is not against whoever the group is but that after they are introduced to the Board, that may

alleviate some concerns. He stated that he would like to know who these individuals are and shared his experience with the D90 committee. He remarked on the importance of being coordinated and eventually setting goals, parameters, and expectations.

President Adduci stated these individuals are welcome in the group as well as the commissioners mentioned. She noted the Board will begin to have a conversation with Dominican next week, and that if the group needs to be larger, it can be.

Trustee Bachner stated she did not disagree and that when recalling the Twin Village Covenant, those items dovetail well together with the review of internal processes. She commented that had there been more coordination between the working group and the slides, that message may have been smoother. She recalled a conversation with Administrator Palm saying that none of this is going to look perfect and that everyone will make mistakes around these issues. She emphasized that it is critical to have community engagement and voices with different experiences.

President Adduci commented that they have talked long and hard about these issues and that if the presentation could have been more robust, she wished it would have been brought up.

Trustee Cargie shared that in his experience with the Deer Committee, the bigger it is, the more difficult it is to manage.

Trustee Vazquez recalled his experience with D90 and stated he would not recommend 45 individuals. He stated that group has different perspectives with a comprehensive mixture of parents, teachers, and community members. He stated that part of this involved training on equity and inclusion, and they were trying to also have more people trained in this area so they can understand equity and inclusion.

President Adduci emphasized that they will get through it and that she did not think this issue would drive a wedge going forward.

Trustee Brennan stated there is something unique about this topic and advisory and working groups being discussed. She highlighted the importance of having a majority of marginalized individuals on the working groups and that it is different from other groups, noting it is unique to the topics this group will be working on.

President Adduci commended Trustee Brennan's statement and emphasized that everyone on the call would agree to that. She further stated she thinks the Board can agree that this is going to be part of the working group that is informally gathering, and she asked each trustee to look for someone to bring forward to be part of these dialogues.

Trustee O'Connell asked Trustees Brennan and Bachner to bring forth the names of these individuals, and he stated that having 12 people out there with knowledge that at least four members of the Board do not have is not fair.

President Adduci stated they will get the names and be introduced to the Board and reiterated she is looking for one recommendation per trustee, plus the three commissioners, as well as Staff, with Administrator Palm leading the discussions. She stated that they will always come back to the Village Board for updates.

Administrator Palm introduced the Dominican University framework, which involves partnerships that have engaged the community at large to have a greater impact. He stated that Sheila Radford-Hill will join the Board next week to provide more detail.

President Adduci stated Concordia will be working as part of this discussion as well.

Administrator Palm stated the two advisory groups will report back to the Board for updates, feedback, recommendations for changes to policies and ordinances. He affirmed that Staff is looking forward to moving the needle.

4. DISCUSSION: FOLLOW-UP ON POLICE FORUMS

Trustee Vazquez thanked Mr. Palm for taking the lead on this and acknowledged that difficult discussions are not unique to the Village. He noted that the Board has more similarities than differences and that some members just did not have all the information. He emphasized these are difficult discussions but not to attribute that to aggression in pursuing this.

Mr. Palm acknowledged that there will be difficult discussions and that today was more process than content. He acknowledged his position as a white male leading this effort and reiterated this will be difficult at times but that this is how the community moves forward.

Chief O'Shea reviewed the policing forums held earlier in the year and read a statement regarding the state of society today. He noted the River Forest Police Department will continue to build trust with the community to better serve residents and visitors, as well as be receptive to the realities or perceptions that both diverse and devalued populations have and want to share. He noted reforms and best practices the Department follows, and he stated the community as a whole, including Village government, need to work in concert to cultivate the moral and ethical courage to form a framework of ethical outcomes. He emphasized that the Department supports creating a community of advocates to raise the bar for current and future generations, and that the Department is excited to participate in the Culture of Equity and Inclusion Initiative.

Chief O'Shea and Commander Greenwood presented on the Department's policies, trainings, and services. They also reviewed staffing and department demographics, as well as technology used in policing. There was a discussion about street cameras and recordings in the squad cars. President Adduci noted her support for continuing to upgrade technology.

In response to questions from Trustee O'Connell, Chief O'Shea noted there is a nationwide shortage of police officers due to a combination of mid-level officers retiring and the number

of candidates testing, and he noted some municipalities are relying on lateral transfers. Mr. Palm confirmed there is a budget of \$34,000 for training.

In response to a question from Trustee Vazquez about the higher number of Latinx applicants compared to African American, Chief O'Shea stated the Latinx population is growing and that sometimes African American applicants are more interested in servicing communities that are hardest hit. He stated there is a national discussion about how to recruit people of color to this profession. Chief O'Shea also noted that 5 of the last 6 hires in the Police Department have been people of color.

Trustee Bachner commended the work being done to actively recruit people of color. She asked how many officers live in River Forest.

In response to a question from Trustee Bachner about follow up questions from the forums, Chief O'Shea stated the feedback was positive and some individuals reached out to Officer Ransom and others did not.

Trustee Bachner expressed concern about police departments having military grade equipment.

Chief O'Shea explained the Law Enforcement Support Office is the state hub for surplus federal equipment and reviewed the rifles in the Department's inventory, noting that some are non-operable and others are used for training. He stated the Department has personnel with military backgrounds. Chief O'Shea emphasized that high caliber weapons are only carried and utilized when the Department is responding to a threat involving multiple weapons, a bank robbery, or home invasion.

Chief O'Shea discussed the use of body cameras, noting their primary use is to preserve evidence and secondary use is transparency and officer accountability.

In response to a question from Trustee Henek, Chief O'Shea reviewed State law and what areas of Village Hall are filmed. He stated there is a posting in the squad cars regarding cameras and explained the policies outlined by State statutes of where and when the cameras can be and begin recording. In response to a follow up question from Trustee Henek, Chief O'Shea stated the squad car cameras are triggered by turning on the lights. He stated he is happy to provide the general orders which, governed by State law, outline the use of cameras.

Chief O'Shea also provided an update on the crime statistics.

Administrator Palm congratulated Fire Chief Bohlmann for his 30-year anniversary with the Village. He also reminded the Board their next meeting is Tuesday, September 29, not Monday.

5. ADJOURNMENT

Trustee O'Connell made a motion seconded by Trustee Vazquez, to adjourn the Committee of the Whole meeting at 9:13 p.m.

Roll call:

Ayes: Trustees Bachner, Brennan, Cargie, Henek, O'Connell, Vazquez

Absent: None

Nays: None

Motion Passes.

Kathleen Brand-White, Village Clerk

From: [REDACTED]
To: [VBOT](#)
Subject: Response to agenda item for board meeting
Date: Monday, September 21, 2020 5:32:21 PM

Dear Members of the Board,

I reviewed the packet for tonight's meeting and noticed the presentation following up the Police Forums. The language used in these slides indicates to me that there is much work to be done in terms of cultural competency and racial sensitivity. The word "Caucasian" is an inaccurate and offensive term. The word caucasian is based on an antiquated anthropological category created at the end of the 18th century. The categories used for hiring targets need to be made clear. The use of the word Latino, implies that you would not hire women who are Latinas. How is Asian different from Mille Eastern?

The simple fact that these categories were used demonstrates a severe lack of understanding of the issues at stake.

Mary Hope Griffin

Mary Hope Griffin, Ph.D.
42 Ashland Avenue

**VILLAGE OF RIVER FOREST
REGULAR VILLAGE BOARD OF TRUSTEES MINUTES
Tuesday, September 29, 2020**

A regular meeting of the Village of River Forest Board of Trustees was held on Tuesday, September 29, 2020 at 7:00 p.m. in the Community Room of Village Hall, 400 Park Avenue – River Forest, IL.

1. CALL TO ORDER/ROLL CALL

The meeting was called to order at 7:02p.m. Upon roll call, the following persons were:

Present: President Adduci, Trustees Bachner, Brennan, Cargie, Henek, O'Connell, Vazquez, Village Clerk Kathleen Brand-White

Absent: None

Also Present: Village Administrator Eric Palm, Assistant Village Administrator Lisa Scheiner, Assistant to the Village Administrator Jonathan Pape, Management Analyst Sara Phyfer, Police Chief James O'Shea, Finance Director Rosemary McAdams, Fire Chief Kurt Bohlmann, Public Works Director John Anderson, Village Engineer Jeff Loster, Village Attorney Greg Smith

2. PLEDGE OF ALLEGIANCE

President Adduci led the pledge of allegiance.

3. CITIZEN COMMENTS

Nicola Lostumbo, 810 Bonnie Brae. Mr. Lostumbo spoke in support of parking restrictions on Bonnie Brae and commented about the placards.

Joe Baptist, 825 Bonnie Brae. Mr. Baptist spoke in support of parking restrictions on Bonnie Brae and stated his agreement with Mr. Lostumbo's comments.

Dan Roche, 815 Bonnie Brae. Mr. Roche also spoke in favor of parking restrictions on Chicago Avenue and stated the parking problems with regard to the developer's contractors will only get worse if not properly delineated and marked.

Tom Britton, 903 Bonnie Brae. Mr. Britton also spoke in favor of parking the restrictions. He also commented about placards and making it easier for visitors.

Mary Anne Zeh, 836 Bonnie Brae. Ms. Zeh stated the parking has gotten worse over the summer but that she did not see how resident only parking would make it better. She stated the 2-hour parking zone is essentially not enforced and that she would like to see it enforced for a few months before changing to resident only.

Jonathan Zeh, 836 Bonnie Brae. Mr. Zeh asked that the Board not cancel Halloween trick or treating.

4. ELECTED OFFICIAL COMMENTS & ANNOUNCEMENTS

Trustee O'Connell thanked everyone for attending.

Trustee Henek said good evening to everyone.

Trustee Brennan commented about the working group she and Trustee Bachner established, stating they have worked really hard to get where they are today. She stated it is more nuanced than just a committee with a mission stated. She reiterated that the individuals in the working group have lived experience related to equity and inclusion issues. Trustee Brennan recalled her recommendation for this group at the June 8 meeting and that she had also spoken with President Adduci about it. She expressed disappointment that it was necessary to set the record straight but stated that she looks forward to continuing the process.

Trustee Vazquez stated he wanted to offer some clarifications to Trustee Brennan's comments. He stated he did not have any problem pursuing diversity efforts and is in support of that. He expressed hope that this would not turn into a debate of what the record is and that he believes the Board is all on the same page. He also stated he is looking forward to listening to the individuals when they are introduced. Trustee Vazquez commented on the federal government's executive order regarding the prohibition of "divisive concepts," stating that the Village does not want to go that route. He expressed confidence they are all going in the same direction.

Trustee Cargie stated he had nothing to report.

Trustee Bachner read a statement to acknowledge that this land was once inhabited by indigenous people and stated that River Forest continues to be a place that people from diverse backgrounds live and gather. She provided a Census update and noted the date to complete is now October 31. She stated she is proud of the 81.3% self-response rate, and she reported on the Complete Count Committee's activities and targeting of multi-family housing units. Trustee Bachner echoed Trustee Vazquez's comments about the federal executive order. She stated she believes the Board members want the effort of being a more equitable community to be successful

President Adduci stated she received the list of names of people for the working group from Trustee Bachner. She stated she will also ask the other trustees to give a name to make it a more participatory group. President Adduci also reported on her meeting with the Illinois Municipal League, noting that she was voted to be the second vice president of the advocacy group. She shared a video produced by the IML.

5. CONSENT AGENDA

- a. Committee of the Whole Meeting Minutes September 14, 2020

- b. Village Board of Trustees Meeting Minutes September 14, 2020
- c. Village Board of Trustee Executive Session Meeting Minutes September 14, 2020
- d. Approval of the Release of Executive Session Minutes: March 9, 2015; March 9, 2015 (supplemental minutes); May 26, 2015; May 26, 2015 (supplemental minutes); June 22, 2015; August 24, 2015; September 15, 2015; September 28, 2015; September 28, 2015 (supplemental minutes); October 26, 2015; October 23, 2017; February 26, 2018; and Approval of the Destruction of All Executive Session Tape Recordings dated December 10, 2018 or earlier for which Executive Session Minutes have been approved
- e. Village Administrator's Report

Trustee Brennan made a motion, seconded by Trustee O'Connell, to approve the Consent Agenda items A-E.

Roll call:

Ayes: Trustees Bachner, Brennan, Cargie, Henek, O'Connell, Vazquez

Absent: None

Nays: None

Motion Passes.

6. CONSENT ITEMS FOR SEPARATE CONSIDERATION

None.

7. RECOMMENDATIONS OF BOARDS, COMMISSIONS AND COMMITTEES

- a. Traffic and Safety Commission – Recommendation Regarding Parking Restrictions Near Chicago and Harlem Planned Development – Ordinance

Trustee Vazquez made a motion, seconded by Trustee Henek, to approve an Ordinance Amending Title 9 of the Village Code authorizing the installation of Resident Only Parking Zones on Iowa Street between Harlem Avenue and Bonnie Brae and on Bonnie Brae between the hours of 8am-8pm between Chicago Avenue and Iowa Street.

Village Engineer Loster reported on the recent Traffic and Safety Commission meeting, stating that they discussed the long term effects of parking around the senior living facility. He stated the general consensus was to implement resident only parking restrictions and to have placards for those residents for guests.

Trustee Henek commented about the placards, noting it makes it easier for spontaneity rather than having to plan ahead to get a pass from the Village.

Mr. Loster clarified that there are two types of resident parking only zones, one being a permit zone and the other is open to those with a Village vehicle sticker. He stated the discussion about placards came about because those in the permit zone receive a placard.

Mr. Palm stated he would have a conversation with the overnight parking vendor to see if there is a way to use technology to make it easier or more convenient for residents with regard to spontaneity.

In response to a question from Trustee O'Connell, Mr. Loster stated he is not aware of parking issues elsewhere with the exception of a resident on Lake Street looking for 24-hour parking, which Staff would discuss.

Mr. Loster confirmed Trustee Bachner's statement that the resident only parking restriction would remove the 2-hour parking limitation.

Roll call:

Ayes: Trustees Bachner, Brennan, Cargie, Henek, O'Connell, Vazquez

Absent: None

Nays: None

Motion Passes.

8. UNFINISHED BUSINESS

- a. Culture of Equity and Inclusion – Dominican University: Truth, Racial Healing and Transformation

President Adduci stated that the Board has been discussing this framework and methodology and expressed her excitement that it will embrace the community and surrounding communities, which is what is needed to build equity and inclusion.

Dr. Sheila Radford-Hill of Dominican University introduced herself and stated she would be [presenting](#) the Truth, Racial Healing and Transformation (TRHT) framework. She reviewed the history and mission statement, which includes eliminating racial inequities on campus and in the communities. She explained the purpose of TRHT, noting the broad areas it focuses on and how it can be used to change policies and practices on campus and in the communities served by Dominican. Dr. Radford-Hill also reviewed the 2020-2021 action plan, which includes developing a collaboration with the Village to promote equity and support the Twin Village Covenant with Maywood by connecting to the TRHT framework. She also reviewed the next steps in the partnership, which include creating a mission statement, approving a resolution expressing support for the partnership, and engaging in the existing stakeholders' group and developing a TRHT advisory board.

Stephanie Samuel introduced herself and her connection to the Dominican framework as the Community Outreach Coordinator at the Oak Park Library. She explained how it benefits all communities and noted the Maywood Public Library is happy to participate in the partnership.

Leila Will introduced herself as being part of a committee that is working to obtain landmark status on the home of Fred Hampton, who was the chairman of the Illinois chapter of the Black Panther Party. She stated the committee hopes to bring tourism and student

programming though this status, and she noted how important these partnerships are in doing so.

Dr. Radford-Hill expressed hope that the River Forest community would endorse this partnership for equity with Dominican University. She stated she hoped this partnership would extend to fully implement the Maywood Twin Village covenant and pull the communities together to address and create opportunities for students and community members using the TRHT model. She noted the next step is to officially approve the partnership by resolution.

President Adduci stated she is impressed with what Dominican has done and that she is happy to meet everyone.

In response to a question from Trustee Vazquez, Dr. Radford-Hill stated the TRHT model was developed to grow nationally and has 26 centers currently, with a goal of 150.

Trustee Miguel Jones of Maywood greeted everyone. He stated the presentation was great and exceeded his expectations as far as what Dominican has planned for both communities. He stated he is excited to hear how they can support and add value. He also expressed excitement about the Fred Hampton project. He reiterated that the partnership is exciting and historic.

In response to a question from Trustee Bachner, Dr. Radford-Hill stated the Sienna Center with the Dominican community holds a program every year and is scheduled to discuss the book *The Sin of White Supremacy*. She stated they wanted to start in River Forest because this is where the students come every day. She also noted their work with the Oak Park Library and the Oak Park Community Relations Commission.

Trustee Henek expressed her excitement with having these important and ongoing conversations. She asked about the steps after the partnership resolutions are passed, such as setting up meetings. She recalled her comments during the Twin Village Covenant discussion and that she encouraged the community to think broadly and build relationships. She also asked what is envisioned as the partnership with residents and suggested a town hall meeting to incorporate community input.

Dr. Radford-Hill discussed the organization of TRHT within Dominican, noting there is a working group for communication, branding and social media. This working group, she explained, has its charge and builds relationships to work on that charge. She stated the idea is to get the working groups on projects and then to come together to see how the projects can become bigger, better, sustainable, and more attractive to philanthropic donors.

President Adduci emphasized the word sustainable, stating it is a long-term commitment. She stated her intention to engage all the taxing bodies and specifically District 90 since they already have a working group.

Trustee O'Connell commented that the presentation was excellent and asked who would lead the working and community engagement groups.

Dr. Radford-Hill stated that the groups are a coalition of the willing, which includes faculty, staff, and students. She noted that students typically do not lead the group.

Amy Omi of Dominican University introduced herself and stated the working groups are head up by those members of the University who have a particular passion or love for doing this work. She stated they have to begin with transforming the way race is thought about over time and the groups are open to anyone who is interested.

Trustee Bachner agreed and commented that so much of this work is building trust and relationships.

Dr. Radford-Hill discussed Dominican's work in an equity enhancing model and embracing all the students served. She stated they believe this model is the route to becoming an anti-racist institution.

Trustee Henek commented on the importance of hearing from people and their lived experiences and what is actually happening in order to address issues.

President Adduci stated the Board stands together on that and reviewed the different structures – an internal group was discussed at the last meeting and tonight is a discussion about making River Forest a better and more welcoming community. She stated the partnership between Dominican, the Village, and Maywood will guide in that direction. She stated the Board needs to come to an agreement about a partnership worthy of committing to. She expressed her support for the TRHT framework.

Trustee Henek suggested also reaching out to Trinity High School to see how they could be part of the conversation, and President Adduci noted they have reached out to Concordia.

Trustee Vazquez concurred with Trustee Henek's suggestion about inviting Trinity. He recalled his question about expanding the model and noted it would be great to have more people join.

b. Discussion: 2020 Halloween Trick or Treating

Administrator Palm reviewed the guidelines published by the Centers for Disease Control and noted some municipalities that have provided guidelines on their websites. He stated Staff has not found much in terms of towns cancelling trick or treating, noting that enforcement would be the issue, and that issuing guidelines is the most consistent practice.

In response to a question from Trustee Brennan, Mr. Palm stated there is no news yet on what Oak Park's plans are.

Trustee Cargie noted that the schools are considering going back to in-person and

commented that the Highland Park guidelines are smart. He stated this gives parents an option of participating. He stated he would add wearing gloves while handing out candy.

President Adduci noted this topic came up at an Illinois Municipal League meeting and that most other communities are offering reasonable guidelines. She stated her other thought is to find places for younger kids to go to celebrate safely, and to embrace service clubs like Kiwanis and Rotary.

In response to a question from Trustee Brennan, Mr. Palm stated there was no specific date by which they needed to make a decision. President Adduci stated residents are looking for guidance.

Trustee Cargie stated it makes sense to allow trick or treating if kids will be returning to school. He asked whether they could change the hours from 3-6 instead of 4-7.

President Adduci stated they can do whatever they want and cautioned the enforcement issue.

Trustee Vazquez stated he has talked to many residents who believe it is going to happen regardless. He stated enforcement is difficult and it would be even worse if the Village tried to prohibit or restrict trick or treating. He commented that everyone understands social distancing and agreed about setting an earlier time. He stated those who do not want to participate do not have to.

Trustee Henek acknowledged the concerns about enforcing it and providing an opportunity for younger kids. She expressed concern that if the Village says it is allowed, everyone is going to want to do it. She recalled in Staff's memo that moving up the time could result in trick or treating lasting longer. She stated it would be tricky to ensure the guidelines reach everyone, especially those coming in from other communities. Trustee Henek indicated it is difficult for her to say that the Village should embrace trick or treating due to the CDC's categorization of it as a high risk activity. Regarding the possibility of the schools going hybrid, she stated she would hope that is in a controlled manner.

Trustee Bachner stated she did not feel comfortable with permitting this when the CDC says trick or treating is a high risk activity. She explained the risks of using the same pair of gloves and stated that if the Village were to go the route of modified activities, she would suggest bags with treats out on the lawn. She expressed her concern about kids going up to doors and interacting with people.

President Adduci noted that at some point, parents have to take responsibility too.

Trustee Henek stated that in a pandemic, safety should be number one. She reiterated her concern about groups of kids going together, and that while they can try to provide guidelines, not everyone is going to be following them.

President Adduci stated they are not condoning it but should be controlling it.

Trustee O'Connell stated they are going to get people and that guidelines would go to parents. He stated they can include the safest ways of giving out candy.

Trustee Cargie asked why take this holiday away from kids who have already had a bad year. He supported giving clear guidelines.

Trustee Brennan stated she agreed with Trustee Henek and Bachner, noting that the risks outweigh the benefits. She stated she understands people will do it anyway but by offering guidelines, it looks like the Village is condoning it.

President Adduci stated they would continue to discuss it until there is a consensus, and that those who are against Halloween would need to come up with a plan of how to enforce it.

Mr. Palm stated Staff would want an expectation of how to handle enforcement.

Trustee Bachner stated she does not like the idea of kids going up to people's doors, and stated that they would need to find a way to avoid that.

Trustee Henek asked whether an enforcement plan would be needed for making sure people are following the guidelines, and President Adduci stated it would be the parents' responsibility to enforce it.

Trustee Vazquez reiterated that parents will do it regardless. He expressed support for setting guidelines that they would be responsible to follow.

Clerk Brand-White stated that in a pandemic, this is an opportunity to learn about risk mitigation.

Trustee Cargie stated that the community is good about the mask requirements. He reiterated his support for guidelines and stated the Village needs to emphasize to parents it is in their kids' best interests to follow them.

President Adduci introduced Corina Davis, who conducted an online community poll that found 2/3 of poll participants would pass out candy.

President Adduci noted the challenge is also what surrounding communities are doing. She stated they need a consensus and they would pick up the discussion again on October 12.

Mr. Palm stated Elmwood Park is permitting trick or treating, Forest Park is leaning towards it, and Oak Park is still discussing it.

9. NEW BUSINESS

- a. Temporary Parking Restriction on Chicago Avenue (Between William & Bonnie Brae)
– Ordinance

Trustee Vazquez made a motion, seconded by Trustee Henek, to approve an Ordinance Amending Title 9 of the Village Code authorizing the installation of a Resident Only Parking Zone on Chicago Avenue between William Street and Bonnie Brae, between the hours of 7am-6pm.

Administrator Palm stated this is to address the concern raised by Mr. Roche and that the Village has been able to prevent the development's contractors from parking on Bonnie Brae, but they have shifted to parking on Chicago Avenue. He stated they envision this restriction as temporary but could leave in place as the project opens up to see how it works. He stated this would force the contractors to park at the site or in an Oak Park garage.

In response to Trustee Brennan's question about on-site parking, Mr. Loster stated there is not much open space on the site for the contractors to park and that they had looked at using other parking lots from the start. Once completed, he stated the developer has indicated they have adequate parking on site for their needs.

Administrator Palm clarified the distinction between construction parking for contractors and the parking lot for staff and visitors once the development is open.

President Adduci confirmed that their planned development indicates they will have plenty of spots for family and employees and they would not need to park on the Village's residential streets.

Administrator Palm added that in the event someone decided not to park on site, there are on-street restrictions.

Roll call:

Ayes: Trustees Bachner, Brennan, Cargie, Henek, O'Connell, Vazquez

Absent: None

Nays: None

Motion Passes.

10. EXECUTIVE SESSION

Village Attorney Smith announced that because the Board would be going into Executive Session on a different Zoom line, there would be no further discussion or action after Executive Session and that the Board would adjourn immediately after.

Trustee Vazquez made a motion, seconded by Trustee Bachner, to go into executive session to discuss to litigation involving the Village that is pending at 9:30pm.

Roll call:

Ayes: Trustees Bachner, Brennan, Cargie, Henek, O'Connell, Vazquez

Absent: None

Nays: None

Motion Passes.

The Village Board returned to regular session at 9:58 p.m. with the following members present: President Adduci, Trustees Brennan, Bachner Cargie, Henek, O'Connell, Vazquez, Village Clerk Brand-White.

11. ADJOURNMENT

Trustee Bachner made a motion, seconded by Trustee Henek, to adjourn the regular Village Board of Trustees Meeting at 9:58p.m.

Roll call:

Ayes: Trustees Bachner, Brennan, Cargie, Henek, O'Connell, Vazquez

Absent: None

Nays: None

Motion Passes.

Kathleen Brand-White, Village Clerk

**VILLAGE OF RIVER FOREST
SPECIAL VILLAGE BOARD OF TRUSTEES MINUTES
Monday, October 5, 2020**

A regular meeting of the Village of River Forest Board of Trustees was held on Monday, October 5, 2020 at 7:00 p.m. in the Community Room of Village Hall, 400 Park Avenue – River Forest, IL.

1. CALL TO ORDER/ROLL CALL

The meeting was called to order at 7:01p.m. Upon roll call, the following persons were:

Present: President Adduci, Trustees Bachner, Brennan, Cargie, Henek, O'Connell, Vazquez

Absent: Village Clerk Kathleen Brand-White

Also Present: Village Administrator Eric Palm, Assistant Village Administrator Lisa Scheiner, Assistant to the Village Administrator Jonathan Pape, Management Analyst Sara Phyfer

2. CITIZEN COMMENTS

Roxanne Bajo, 821 Bonnie Brae. Ms. Bajo requested the Village's help in raising the fence at the Chicago and Harlem development to ensure privacy for abutting neighbors.

Administrator Palm reviewed the conversation Staff has had with the developer and explained that there is nothing the Village can do to require them to construct a taller fence. He noted the developer has offered taller landscaping and cash payments to homeowners in lieu of the fence for the residents to install their own landscaping.

President Adduci stated they will find a time where the residents and developer can talk through this to find a good solution.

Trustee Henek stated the Village needs to do whatever it can because the residents are the ones who have to live with this every day and that most of the people who have been involved in the decision-making process do not.

3. CONTINUED DISCUSSION AND ACTION: 2020 HALLOWEEN TRICK OR TREATING

Administrator Palm reviewed the Board's previous discussions and stated that what has changed is that the Illinois Department of Public Health and City of Chicago have issued guidance. Mr. Palm reviewed the guidelines and noted the Village can provide signage for households.

Trustee Brennan commented that the CDC guidelines are in line with the IDPH guidelines and stated she would be open to modified trick-or-treating if the Village includes the guidelines in communications.

Trustee Bachner stated she believes the Village should discourage trick-or-treating in general and that the ability to social distance is going to be difficult. She stated if people want to take a moderate risk, they can but under the strict guidelines. She expressed concerns about the schools going back to in-person learning and the potential for trick-or-treating to disrupt programming. She also suggested making the signs available on the Village website.

Trustee Cargie stated the best the Village can do is issue guidelines. He commented that there cannot be an expectation that the Police Department could enforce trick-or-treating. He also suggested changing the hours.

Trustee Vazquez agreed with Trustee Cargie's statement regarding the hours for trick-or-treating and stated that if the Village is going to extend by an hour, to do it during daylight hours.

Trustee Henek stated she appreciated wanting to have guidelines but that when guidelines are not followed, that results in spikes. She concurred with Trustee Bachner about discouraging trick-or-treating but having guidelines available for those who choose to participate. She stated she recognized the Police Department would not be out there enforcing them. Trustee Henek suggested having tables out would help with social distancing and make it easier to see which homes are participating, and questioned whether a sign would be necessary. She stated the Village needs to do whatever it can to discourage people from going up to doors. She reiterated her agreement with discouraging trick-or-treating and stated people outside the community would be less likely to visit.

Trustee O'Connell echoed Trustee Vazquez and suggested shortened hours from 3pm-6pm so trick-or-treating would occur during daylight. He also agreed that the Village should have signage available.

In response to a question from Trustee O'Connell about a plan in the event of a snowstorm like last year, President Adduci stated more people would be staying home and it would not change the guidelines.

Trustee Cargie stated a sign is the best approach because there will be people wanting to participate in the traditional way.

Trustee Brennan concurred with the 3pm-6pm hours. Regarding the tables, she stated she did not imagine someone would be at the table handing out candy.

Trustee Henek stated people would need to space out the pieces and monitor.

President Adduci summarized the discussion and stated that the Village would discourage trick-or-treating but that it would be allowed from 3pm-6pm under the IDPH guidelines. She stated signs will be available for residents and that there will be an emphasis on ensuring parents are responsible for following the guidelines.

4. ADJOURNMENT

Trustee Cargie made a motion, seconded by Trustee Vazquez, to adjourn the special Village Board of Trustees Meeting at 7:35p.m.

Roll call:

Ayes: Trustees Bachner, Brennan, Cargie, Henek, O'Connell, Vazquez

Absent: None

Nays: None

Motion Passes.

Kathleen Brand-White, Village Clerk

From: [REDACTED]
To: [VBOT](#)
Subject: Halloween Trick or Treating Resident Comment
Date: Sunday, October 4, 2020 9:09:09 PM

Dear Board of Trustees and the Village President:

As you consider to allow Trick or Treating, I am not certain that you are aware of how **heavily** certain areas of River Forest are visited. For the last several years, the first block of Gale (Madison to Vine) is a **heavily visited by many trick or treaters**. We run out of candy before 6:00 or 6:30pm, giving out over 200+ pieces of candy. That is a lot of constant doorbell ringing! If you look down the street, trick or treating groups are on both sides.

This amount of Trick or Treaters, and as they come in small groups, is a concern for Covid-19 spread. Eager children crowding around. Social distancing would not be adhered to, let alone proper mask wearing. I am not in favor of house to house trick or treating. Any exposure to this virus is considered extreme risk for my parent, age 94, the children and all home owners and their families.

Please choose an alternate option for trick and treating.

Laurel Ahlenius
16 Gale Avenue
River Forest, IL

"The road goes ever on and on
Down from the door where it began
Now far ahead the road has gone
And I must follow if I can."

"Gandalf's Song", The Fellowship of the Lord of the Rings, JRR Tolkien

From: [REDACTED]
To: [VBOT](#)
Subject: Please save trick or treating (with guidelines in place)
Date: Sunday, October 4, 2020 12:28:57 PM

Dear Board Members,

I wholeheartedly agree with those Board members who want to permit trick or treating, with appropriate guidelines. While trick or treating is never a mandatory event, it should not be a prohibited one either.

An outdoor activity with masked participants poses little risk. There is no evidence of even one instance of transmission from a surface to an individual.

Residents should be permitted to decide how and whether they and their families will participate. Those who feel the risk is too high are completely free to bow out this year, and no one would ever question such a decision. However, parents who feel comfortable allowing their kids to participate in a masked outdoor activity should not be prohibited from doing so, as this is also a rational choice.

Our kids have lost a laundry list of fun childhood experiences this year. There is no good reason to add Halloween to this list.

Thank you very much for your service to our community!

Flo Schumacher

Sent from my iPad

From: [REDACTED]
To: [VBOT](#)
Subject: Trick or Treating 2020
Date: Thursday, October 1, 2020 4:21:25 PM

I wanted to voice my opinion on trick or treating in our village this year. I have been a life long resident (64 years) and have lived in our same home for 44 years. My husband and I love Halloween, and enjoy decorating each year. We also enjoy seeing all the kids (and adults) dressed up and stopping at each house for candy.

River Forest has done an excellent job of keeping the village residents safe from Covid 19. I am hoping they will continue keeping everyone safe by not allowing door to door trick or treating this year. We always have people from neighboring towns trick or treat here in River Forest. I'm happy they feel safe here, and also happy to pass out treats. However, if trick or treating is allowed this year, we will not be participating. I would suggest it be cancelled for the safety of our residents and trick or treaters. I will be having my own grandchildren over so they can dress up and I can give them special treats, but I would not allow them to go door to door here, or in their own village. I honestly don't understand why it has not already been cancelled. All of my vacations, concerts and other plans and events for this year were cancelled and although it was disappointing to me, I would rather be safe.

Thank you for your time reading this and let's all get through this pandemic together safely and healthy.

Trudi Ross



PROCLAMATION

DESIGNATING OCTOBER 12, 2020 AS INDIGENOUS PEOPLES' DAY

WHEREAS, the Indigenous Peoples of the lands (later known as the Americas) have lived on these lands since time immemorial; and,

WHEREAS, the Chicagoland area was once inhabited by indigenous people including the Ojibwa, Chippewa, Menominee, Potawatomi nations and more; and,

WHEREAS, Indigenous Peoples' Day was first proposed in 1977 by a delegation of Native Nations to the United Nations sponsored International Conference on Discrimination Against Indigenous Populations in the Americas; and,

WHEREAS, the Village of River Forest is committed to protecting and advocating for justice, human rights, and the dignity of all people who live, work and visit in River Forest, and to supporting the principles contained in the United Nations Declaration on the Rights of Indigenous Peoples (the "Declaration") endorsed by the United States on December 16, 2010; and,

WHEREAS, this Proclamation recognizes the right of Indigenous Peoples "to the dignity and diversity of their cultures, traditions, histories and aspirations which shall be appropriately reflected in education and public information," and places an obligation on States to "take effective measures, in consultation and cooperation with the Indigenous Peoples concerned, to combat prejudice and eliminate discrimination and to promote tolerance, understanding and good relations among Indigenous Peoples and all other segments of society"; and,

WHEREAS, October 12, 2020 is established as Indigenous Peoples' Day as an opportunity for the community to reflect on the ongoing struggles of Indigenous People of this land, to celebrate the thriving cultures and values of the Indigenous Peoples of our region, and to stand in solidarity with Indigenous Peoples everywhere; and,

WHEREAS, this Proclamation encourages businesses, organizations and public institutions to recognize October 12, 2020 as Indigenous Peoples' Day in the Village of River Forest.

THEREFORE, I, Catherine M. Adduci, President of the Village Board of Trustees of River Forest, do hereby proclaim October 12, 2020 as Indigenous Peoples' Day in the Village of River Forest, and encourage all residents, businesses, organizations and public institutions to acknowledge, honor, value and celebrate Indigenous Peoples' historic and current contributions locally and beyond, while also recognizing the ongoing and interconnected struggles of all Indigenous communities locally and beyond.

IN WITNESS, THEREOF, I have hereto set my hand officially and caused to be affixed the seal of the Village of River Forest, this 12th day of October 2020.

By:

Catherine M. Adduci, President
Village of River Forest



PROCLAMATION

DOMESTIC VIOLENCE AWARENESS MONTH 2020

WHEREAS, domestic violence is a prevalent social problem that not only harms the victim, but also negatively affects the victim's family, including child witnesses, friends and community at large; and,

WHEREAS, domestic violence knows no boundaries; it exists in all neighborhoods and cities, and affects people of all ages, racial, ethnic, economic, and religious backgrounds; and,

WHEREAS, one in four women and one in seven men will experience domestic violence sometime in their lifetime. In Illinois alone, there are approximately 115,000 – 125,000 domestic crimes each year; and

WHEREAS, the Victims' Economic Security and Safety Act (ACT) provides workplace protections specifically for victims of domestic or sexual violence, as for many victims, abuse experience at home often follows them to the workplace; and

WHEREAS, the health related costs of rape, physical assault, stalking and homicide by intimate partners' amounts to over \$6 Billion every year, and the annual cost of lost productivity in the workplace due to domestic violence is estimated to over \$800 million annually, with nearly 8 million paid workdays lost per year; and,

WHEREAS, only a coordinated community response will help to end domestic violence; and

WHEREAS, Sarah's Inn, a local domestic violence agency, serves over 10,000 individuals annually through its mission to improve the lives of those affected by domestic violence and to break the cycle of domestic violence for future generations; and

WHEREAS, Sarah's Inn, together with their network of supporters, volunteers, and community and professional partners, works to accomplish their mission through comprehensive intervention services for victims and their families, violence prevention programs that educate children and adolescents on healthy relationships, and trainings to create a skilled network of community advocates to ensure an appropriate community response to violence; and

THEREFORE, I, Catherine M. Adduci, President of the Village Board of Trustees of River Forest, do hereby proclaim October 2020 as Domestic Violence Awareness Month, to raise awareness about the issues related to domestic violence and the effects on families and communities, and to urge all community members to learn how to take action this month by partnering with Sarah's Inn, and to urge all victims to seek help by calling Sarah's Inn's 24-hour crisis line, 1-708-386-4225 or visiting their office.

IN WITNESS, THEREOF, I have hereto set my hand officially and caused to be affixed the seal of the Village of River Forest, this 12th day of October 2020.

By:

Catherine M. Adduci, President
Village of River Forest



PROCLAMATION

ITALIAN AMERICAN HERITAGE MONTH 2020

WHEREAS, October is nationally recognized as Italian American Heritage Month; and

WHEREAS, Upon arrival in the United States, the Italian American community faced racial, social, and religious discrimination; and,

WHEREAS, despite this discrimination, Italian Americans have persevered with hope and hard work to reach for the American dream and helped build our great country; and,

WHEREAS, as proud service members, they have also defended the liberty and integrity of the United States since the Revolutionary War; and,

WHEREAS, bound by enduring values of faith and family, Italian Americans have flourished in all areas of our public and economic life while preserving their proud Italian traditions; and

WHEREAS, Today, the legacy of these intrepid immigrants is found in the millions of Americans of Italian descent who strengthen and enrich our country; and

WHEREAS, Italian Americans operate thriving businesses, teach our children, serve at all levels of government, and succeed in myriad occupations; and

WHEREAS, Italian Americans have helped shape society and steer the course of history; and

WHEREAS, Drawing on the courage and principles of their forebears, they lead in every facet of American life, dedicating their knowledge and skills to the growth of our country.

THEREFORE, I, Catherine M. Adduci, President of the Village Board of Trustees of River Forest, do hereby proclaim October 2020 as Italian American Heritage Month, to recognize the rich heritage of Americans of Italian descent and celebrate their immeasurable contributions to our community and nation.

IN WITNESS, THEREOF, I have hereto set my hand officially and caused to be affixed the seal of the Village of River Forest, this 12th day of October 2020.

By:

Catherine M. Adduci, President
Village of River Forest



Proclamation Designating Hispanic Heritage Month

WHEREAS, the Village of River Forest commemorates the strong and visible roots of Hispanic heritage in the national, regional and local landscape of our nation; and,

WHEREAS, Since our founding, our Nation has drawn strength from the diversity of our people. With faith and passion, a sturdy work ethic and profound devotion to family, Hispanics have helped carry forward our legacy as a vibrant beacon of opportunity for all. Whether their ancestors have been here for generations or they are among the newest members of our American family, they represent many countries and cultures, each adding their own distinct and dynamic perspective to our country's story; and,

WHEREAS, In the words of Cesar Chavez "Preservation of one's own culture does not require contempt or disrespect for other cultures" and thus we celebrate the contributions of the robust Hispanic Diaspora to include Spain, Puerto Rico, Costa Rica, Guatemala, Honduras, Nicaragua, Panama, El Salvador, Bolivia, Chile, Columbia, Ecuador, Paraguay, Peru, Uruguay, Venezuela; and,

WHEREAS, We are proud of the Mexican heritage that includes Indian and Spanish blood and most proud of all the humanity, and centuries of hope and sacrifice of these peoples, called Mexican-American, Chicano, Latino, Spanish, Tejano, Latin-x or Hispanic, who are essential to defining our culture; and,

WHEREAS, This month, let us reflect on the countless ways in which Hispanics have contributed to our Nation's success, and let us reaffirm our commitment to expanding opportunity and building an ever brighter future for all. Let us embrace the diversity that strengthens us and continue striving to ensure the American dream is within reach for generations of Hispanics to come.

NOW, THEREFORE, I, CATHERINE ADDUCI, VILLAGE PRESIDENT OF THE VILLAGE OF RIVER FOREST, do hereby proclaim Hispanic Heritage Month in the Village of River Forest, Illinois in recognition of the indelible footprints of Hispanic Culture in our daily lives.

IN WITNESS, THEREOF, I have hereto set my hand officially and caused to be affixed the seal of the Village of River Forest, this 12th day of October, 2020.

Catherine Adduci
Village President



Village of River Forest

Village Administrator's Office

400 Park Avenue
River Forest, IL 60305
Tel: 708-366-8500

MEMORANDUM

Date: October 5, 2020

To: Catherine Adduci, Village President
Village Board of Trustees

From: Lisa Scheiner, Assistant Village Administrator

Subj: License Agreement with Property Owner at 628 William Street for an Underground Sprinkler System in the Public Right-of-Way

Issue: Tim Mooney, owner of the property located at 628 William Street, would like to install an underground irrigation system with certain components in the Village right-of-way and needs permission from the Village Board of Trustees to do so.

Analysis: The Village Code does not permit obstructions nor does it allow property owners to install anything in the public right-of-way, unless permission is granted by the Village typically through an agreement. The attached agreement is the standard document that is utilized by the Village for these matters.

In an effort to minimize Village expenses for private infrastructure within the public right-of-way that may be damaged/impacted as a result of capital improvement projects in the future, staff has developed a policy that all obstructions that are proposed for installation within the public right-of-way should require a Right-of-Way Encroachment Waiver and Agreement as a condition of permit approval. This will help avoid future damage to the infrastructure by allowing the Village to document the existence of these assets. This is similar to the process followed for any other private infrastructure proposed within public space (e.g. in-pavement heating elements, fences, decorative light pole).

Recommendation: Authorize the Village Administrator to execute a right-of-way encroachment waiver and agreement for an irrigation system in the public right-of-way with the property owner at 628 William Street.

Attachment: License Agreement with Property Owner 628 William Street.

**THIS DOCUMENT WAS PREPARED
BY, AND AFTER RECORDING
RETURN TO:**

Klein Thorpe & Jenkins, Ltd.
20 North Wacker Drive, Suite 1660
Chicago, IL 60606
Gregory T. Smith

[The above space for recording purposes]

RIGHT-OF-WAY ENCROACHMENT WAIVER AND AGREEMENT

I/We, Tim Mooney, as Owner [of 628 William St (insert business name)] represent that Tim Mooney is the legal owner ("Legal Owner") of real property commonly known as:

628 William Street, River Forest, Illinois 60305
(the "Benefitted Property").

PIN(S) #: 15122080110000
(Survey of property containing legal description of said Benefitted Property is attached and made a part hereof as "EXHIBIT A")

Legal Owner is undertaking the following Project at the above stated Benefitted Property and on adjacent Public Right-of-Way that will encroach on the Public Right-of-Way:

Project: Lawn Irrigation

I/We, on behalf of Legal Owner, understand that the Village of River Forest Village Code does not permit any obstructions in the Public Right-of-Way and does not allow for the placement of _____ (the "Encroachment") within the Public Right-of-Way for the purpose of _____.

I/We agree, on behalf of Legal Owner, that the Encroachment placed by Legal Owner or an agent for the benefit of the Benefitted Property owned by the Legal Owner, and which encroach upon the Public Right-of-Way at the above address, will be the responsibility of the Legal Owner to maintain, repair, and replace if necessary, due to any damage by the Village or other public agencies for whatever reason, including but not limited to excavation in the Public Right-of-Way by the Village for the purposes of repairing a water main break, installation or replacement of a water main or other utilities, replacement or reconstruction of the street, or due to normal wear and tear.

I/We further agree, on behalf of Legal Owner, that any work to be performed on or underneath the Public Right-of-Way shall be in a good and workmanlike manner and in accordance with all applicable federal, state, and county laws and regulations and the Village codes, ordinances, and regulations.

NOTE: THE UNDERSIGNED OFFICER(S) CERTIFY THAT HE/THEY HAVE THE AUTHORITY TO BIND THE LEGAL OWNER HEREIN.

Timothy P. Mooney
Name: Timothy P. Mooney

Name: _____

Date: 9/28/2020

Date: _____

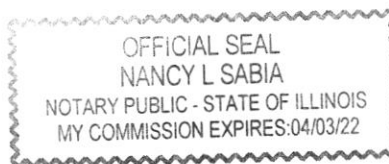
STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

I, the undersigned, a Notary Public in Cook County, in the State of Illinois, do hereby certify that Owner Tim Mooney is/are personally known to me to be the property owner and for 600 William Street, a residence Corporation (the "Corporation"), and are the same persons whose names are subscribed to the foregoing instrument, appeared before me this day in person and severally acknowledged that as such _____ and _____, respectively[, of the Corporation, they signed and delivered this instrument and caused the seal of the Corporation to be affixed thereto, pursuant to authority given by the Board of Directors of the Corporation,] and as their free and voluntary act, and as the free and voluntary act and deed of the Corporation, for the uses and purposes therein set forth.

Given under my hand and notarial seal this 28th day of SEPTEMBER, 2020

Notary Signature: Nancy L Sabia

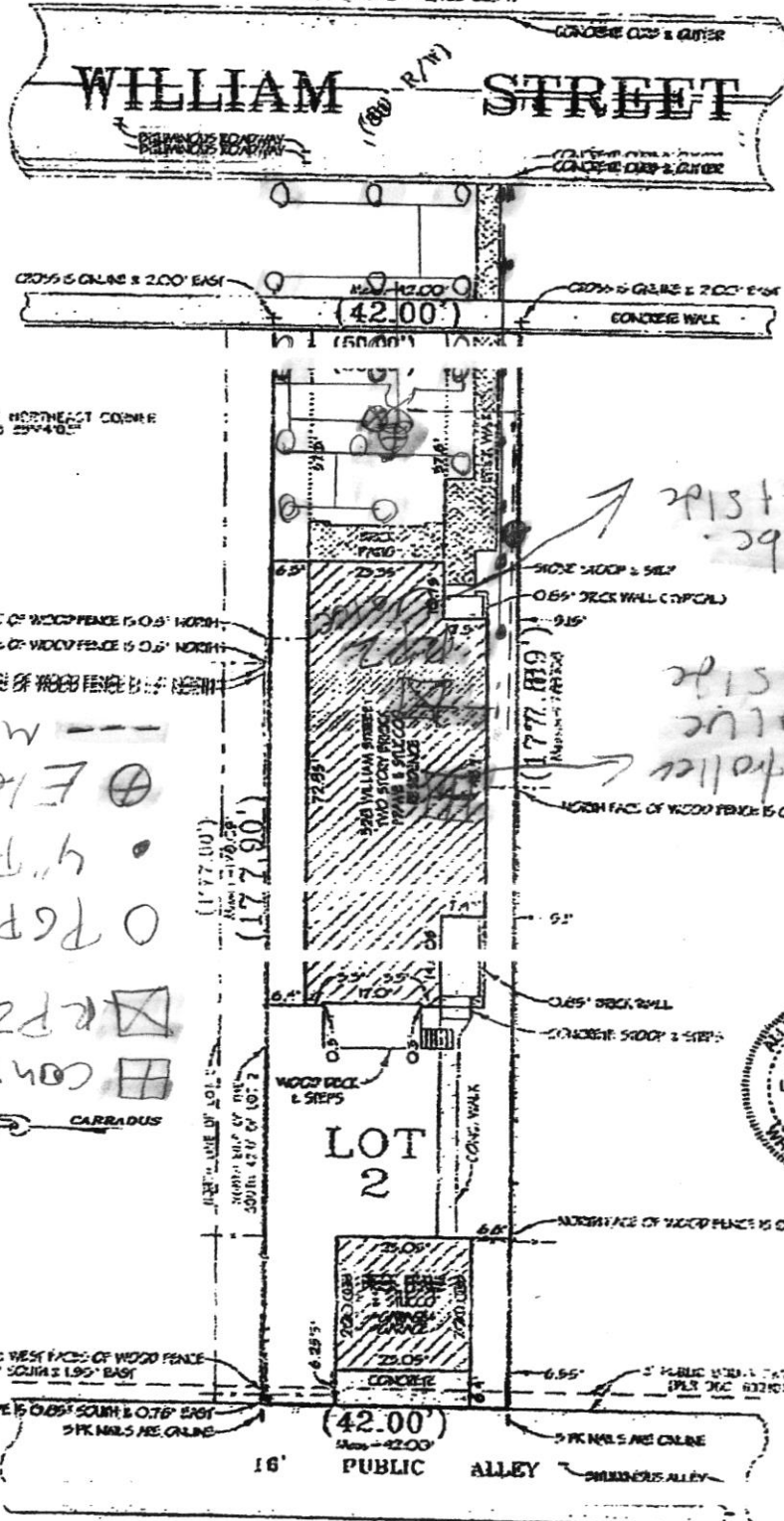
[SEAL]



SURVEY LEGEND
 • Monumental Point
 • Iron Monuments Set
 Feb 5 35-2351
 (50)
 Allen D. Carradus
 Surveyor

PLAT OF SURVEY

THE SOUTH 42 FEET OF LOT 2 IN BLOCK 13 IN SUBDIVISION OF THE NORTH 600 FEET OF BLOCK 6 AND BLOCK 13 (EXCEPT LOT 1 IN THE COUNTY CLERK'S DIVISION OF SAID BLOCK 13) IN QUICK'S SUBDIVISION OF THAT PART OF THE NORTHEAST QUARTER LYING NORTH OF LAKE STREET OF SECTION 12, TOWNSHIP 39 NORTH, RANGE 12, EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS.
 AREA OF SITE = 2,489 SQ. FT.



NOTES
 1. All dimensions shown herein are in feet and inches unless otherwise indicated.



MEMORANDUM

TO: Eric Palm
Village Administrator

FROM: Kurt Bohlmann
Fire Chief

DATE: October 1, 2020

SUBJECT: Pump repair for Engine 222

Issue/Analysis: Engine 222 was sent for service due to water leaking from the pump. The repair facility, Certified Fleet Services, determined that the impeller shaft needed to be replaced at a cost estimated at \$17,000.00. When Certified Fleet began disassembling the pump, they discovered that other internal parts to the pump were nearing failure. Certified Fleet recommended replacing the pump, pump transmission, and Compressed Air Foam System (CAFS) clutch. The estimate for replacement was \$36,368.00.

W. S. Darley was contacted as the supplier of the parts. A discount on the parts was negotiated, leaving the final estimate at \$34,018.00. This cost represents 69% of our vehicle maintenance budget and would leave only 12% remaining for the fiscal year.

Engine 222 is scheduled to be replaced in FY22. The estimated cost is \$700,000.00. Engine 213 was purchased in 2016. Engines are scheduled to have a 10-year life as the frontline engine and then a 10-year life as the reserve engine before being replaced. Engine 222 was purchased in 2001 and has already had the frame replaced at a significant cost. Replacing the pump should extend the life of Engine 222 for several more years.

The Village could likely get both engines closer to the 10-year intervals, FY26 for Engine 222 and FY38 for Engine 213. Maintenance costs would probably increase during the next 4 years as older pieces of equipment are traditionally more expensive to maintain. However, the motor and transmission seem to be in

good shape and, with the frame restored and the pump replaced, Engine 222 should not see a big increase in further maintenance costs.

Recommendation: Staff recommends the Village of River Forest authorize the repair of the pump on Engine 222 at a cost of \$34,018.00 and delay the purchase of a replacement engine from FY 22 to FY26.



Certified Fleet Services, Inc.



September 28, 2020

Chief Kurt Bowman
River Forest FD
Email: kbohlmann@vrf.us

Subject: Estimate for inspection repairs to Eng 222

Dear Chief,

Certified Fleet Services, Inc. is pleased to provide you with an estimate for repairs to your unit. We are dedicated to providing our customers with the finest service in the industry. With our ASE and EVT Certified technicians you will get fast and reliable service. We have over 42 years of experience in the repair, inspection, and service of emergency response vehicles.

The estimate below includes highlighted items that have additional comments listed after the list of repairs. The price listed below does not include any items not listed. If any additional problems are found during disassembly you will be notified prior to additional charges being incurred.

1. Remove fire pump, pump transmission and CAFS.	4,216.00
2. Replace fire pump and pump transmission.	24,788.00
3. Replace CAFS clutch.	5,014.00
Total:	\$34,018.00

Note: Items # 2 & 3; the above prices do not include any other repairs, parts or components if needed. You will be notified prior to additional charges being incurred.

Thank you for the opportunity to serve you. Should you have any questions, please call me.

Sincerely,

Stephen Wilde,
President



Village of River Forest
Village Administrator's Office
 400 Park Avenue
 River Forest, IL 60305
 Tel: 708-366-8500

MEMORANDUM

Date: October 8, 2020
 To: Eric Palm, Village Administrator
 From: Lisa Scheiner, Assistant Village Administrator
 Subj: Village-Wide Performance Measurement Report – September 2020

Building Department Performance Measures	FY 2020 Actual	FY 2021 Goal	September Actual	FY 2021 YTD
Plan reviews of large projects completed in 21 days or less	86% (108 of 126)	95%	82% (9 of 11)	75% (41 of 55)
Average length of review time for plan reviews of large projects	14.4 days (Monthly Avg)	>21	18.63 days	18.8 days (Monthly Avg)
Re-reviews of large projects completed in 14 days or less	93% (139 of 149)	95%	50% (3 of 6)	89% (57 of 64)
Average length of review time for plan re-reviews of large projects	8.3 days (Monthly Avg)	>14	13.3 days	10.3 days (Monthly Avg)
Plan reviews of small projects completed in 7 days or less	100% (152 of 152)	95%	100% (29 of 29)	100% (143 of 143)
Express permits issued at time of application	100% (213 of 213)	100%	100% (35 of 35)	100% (116 of 116)
Inspections completed within 24 hours of request	100% (1542 of 1542)	100%	100% (215 of 215)	100% (844 of 844)
Contractual inspections passed	94% (1453 of 1542)	80%	96% (201 of 210)	95% (798 of 839)
Inspect vacant properties once per month	100% (239 of 239)	100%	100% (21 of 21)	100% (105 of 105)
Code violation warnings issued	123	N/A	N/A	58
Code violation citations issued	28	N/A	N/A	27
Conduct building permit survey quarterly	4	1 per quarter	1	2
Make contact with existing business owners	60	5/month 60/year	5	25

Fire Department Performance Measures	FY 2020 Actual	FY 2021 Goal	September Actual	FY 2021 YTD
Average fire/EMS response time for priority calls for service (Includes call processing time)	4:06 minutes	<5 Min	4:06 minutes	4:09 minutes
Customer complaints and/or public safety professional complaints	0%	<1%	0%	0%
All commercial, multi-family and educational properties inspected annually	289	358 inspections	37	215
Injuries on duty resulting in lost time	1	<3	0	0
Plan reviews completed 10 working days after third party review	2.39 days on average	<10	1. days on average	2.45 days on average
Complete 270 hours of training for each shift personnel	4797	5092	394.75	2057.75
Inspect and flush fire hydrants annually	382	445 annually	0	393

Police Department Performance Measures	FY 2020 Actual	FY 2021 Goal	September Actual	FY 2021 YTD
Average police response time for priority calls for service (Does not include call processing time)	3:20 minutes	4:00	2:45 minutes	2:46 minutes
Injuries on duty resulting in lost time	4	0 Days Lost	0	0
Reduce claims filed for property & vehicle damage caused by the Police Department by 25%	4	<3	0	2
Maintain positive relationship with the bargaining unit and reduce the number of grievances	1	0%	0	0
Reduce overtime and improve morale by decreasing sick leave usage	239 days	10% reduction	4 days	49 days
Track accidents at Harlem and North to determine impact of red light cameras	5 accidents	10% reduction	0 accidents	4 accidents
Decrease reported thefts (214 in 2012)	173	5% reduction	13	64
Formal Citizen Complaints	0	0	0	0
Use of Force Incidents	15	0	0	1
Send monthly crime alerts to inform residents of crime patterns and prevention tips	148	1 email/month; 12 emails/year	15	71

Public Works Performance Measures	FY 2020 Actual	FY 2021 Goal	September Actual	FY 2021 YTD
Complete tree trimming/pruning service requests within 7 working days	97% (209 of 216)	95%	100% (14 of 14)	100% (80 of 80)
Complete service requests for unclogging blocked catch basins within 5 working days	100% (5 of 5)	95%	N/A (0 of 0)	N/A (0 of 0)
Percent of hydrants out of service more than 10 working days	0.00% (0 of 4840)	<1%	N/A	0.00% (0 of 440)
Replace burned out traffic signal bulb within 8 hours of notification	N/A	99%	N/A	N/A
Complete service requests for patching potholes within 5 working days	100% (8 of 8)	95%	N/A (0 of 0)	100% (3 of 3)
Repair street lights in-house, or schedule contractual repairs, within five working days of notification	100% (25 of 25)	95%	100% (4 of 4)	100% (11 of 11)
Safety: Not more than two employee injuries annually resulting in days off from work	0	≤2	0	2
Safety: Not more than one vehicle accident annually that was the responsibility of the Village	0	≤1	0	0
Televis 2,640 lineal feet of combined sewer each month from April – September	202% (32098 of 15,840)	2,640/ month (15,840/ year)	86% (2270 of 2640)	213% (28054 of 13200)
Exercise 25 water system valves per month	88% (242 of 275)	25/month (300/year)	120% (30 of 25)	114% (143 of 125)
Complete first review of grading plans within 10 working days	100% (103 of 103)	95%	100% (7 of 7)	100% (53 of 53)

N/A: Not applicable, not available, or no service requests were made



Village of River Forest
Village Administrator's Office
400 Park Avenue
River Forest, IL 60305
Tel: 708-366-8500

MEMORANDUM

Date: October 5, 2020

To: Eric Palm, Village Administrator

From: Lisa Scheiner, Assistant Village Administrator

Subj: Building & Zoning Report – September, 2020

The Village issued 137 permits in September, 2020, compared to 95 during the same month in 2019. September, 2020 was within 4 of the Restore Illinois Plan as a result of the COVID-19 pandemic. Permit revenue collected in September, 2020 totaled \$31,623 compared to \$49,711 August, 2020. For the last three months, the quantity of permits issued has outpaced 2019, despite the COVID-19 pandemic. Fiscal year-to-date permit revenue is 44.5% of the \$608,005 budgeted (which includes building, plumbing, and electrical permit revenue). Notable permits/projects include:

- 910 William Street - New single family residence

Planned Development Project/Development Review Board Updates

Below please find a summary of the status of approved planned development permits as well as certain pending applications.

Approved:

- River Forest Townhomes (formerly known as The Promenade) (7820 W. Madison Street - Approved July 13, 2015) – Occupancy permits have been issued to 17 of the 29 units.
- Mixed Use Development (Lake and Lathrop) – This project was approved on September 17, 2018. The developer has re-submitted building plans in response to the last round of review comments and the plans are under review. Project updates are available on the Village's website (www.vrf.us/lakeandlathrop).
- Senior Care Community (Chicago and Harlem) – This project was approved on October 15, 2018. Demolition has been completed and a groundbreaking ceremony was scheduled on October 2, 2019. The developer has 33 months from the date of approval to complete construction (July, 2021) for the planned development permit to remain valid. The developer reports that construction is on track for completion in March, 2021 and that the first residents may begin moving in as early as April, 2021. Regular updates regarding the project are available on the Village's website (www.vrf.us/chicagoandharlem).

Zoning Board of Appeals Updates

Below please find a summary of the activities of the Zoning Board of Appeals:

- The public hearing for 7820 Augusta was opened on September 10 and continued to October 15, 2020 at the petitioner's request.
- The public hearing for the requested variation at 346 Park Avenue was opened on September 10, 2020 and continued to January 7, 2021 at the petitioner's request.

Permit and Real Estate Transfer Activity Measures

Permits

Month	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
May	178	128	205	144	109
June	179	153	135	154	144
July	140	194	131	147	178
August	145	123	170	106	148
September	130	152	116	95	137
October	140	119	118	130	
November	98	79	90	91	
December	55	71	51	63	
January	107	69	80	63	
February	87	58	67	53	
March	120	93	101	91	
April	148	136	139	85	
Two Month Comparison	275	275	286	201	285
Fiscal Year Total	1,527	1,375	1,403	1,222	716

Real Estate Transfers

	September 2020	September 2019	FY 2021 YTD Total	FY 2020 Total
Transfers	33	21	125	229

Residential Property Demolition

	September 2020	FY 2021 YTD Total	FY 2020 Total	FY 2019 Total	FY 2018 Total
Residential Demolitions	0	3	5	2	4



MEMORANDUM

TO: Eric J. Palm
Village Administrator

FROM: Kurt Bohlmann
Kurt Bohlmann
Fire Chief

DATE: October 6, 2020

SUBJECT: Monthly Report – September – 2020

The Fire Department responded to 168 calls during the month of September. This is below our average number of calls in comparison to 2019. We experienced 5 fire related calls for the month. Emergency Medical Service calls represented 53% of our response activity for the month of September.

Incident Group	Count
100 – Fire	5
200 – Rupture/Explosion	0
300 – Rescue/EMS	89
400 – Hazardous Condition	6
500 – Service Calls	15
600 – Good Intent	24
700 – False Alarm	29
800 – Severe Weather	0
900 – Special Incidents	0

The Fire Department continues to provide safe service in River Forest despite exposure to numerous possible or confirmed cases of COVID-19. We continue to remain virus free in the department. We will continue to use the PPE protocols we have put in place. We have seen a decrease in calls for suspected or confirmed cases of COVID recently.

I attended several webinars by IRMA and IDPH on COVID-19. Updated information and guidelines were provided.

I attended a webinar given by ESO. The webinar compared the abilities of our current RMS, Firehouse Software, with ESO's newer RMS system. ESO owns both software packages. Support for Firehouse Software will be ending in late 2021.

Assistant Finance Director Boyer and I attended a webinar given by Illinois Health and Family Services on GEMT. The webinar provided information on the State of Illinois's procedures for remitting our payments to them. The State is entitled to 50% of our revenue from GEMT.

I attended the Dementia Friendly River Forest meeting online. Some speakers for the Memory Cafés were established.

Fire Marshal Wiley and I attended training for the Village's new GIS system. The system will allow us to better manage fire hydrants in the community.

In cooperation with the Police Department, the Fire Department hosted a small ceremony to commemorate the anniversary of 9/11. Even the rain could not dampen the spirits of those who attended.



The River Forest Fire Department continues to test fire hydrants. We flush and test every fire hydrant in the Village annually. This is an important process to remove any sediment that may be in the line and to ensure all hydrants are in working order in case of a fire. Water discoloration may occur during hydrant flushing, however, the discoloration is harmless. Running water from a fixture in the lowest section of your home until clear will correct this problem. Please avoid doing laundry or using a dishwasher until water runs clear.

We have continued the suspension of public education projects, including station tours, through October. We will not be hosting our annual open house this year. We began offering CPR classes again in July.

The Board of Fire and Police Commissioners offered a candidate on our new hiring list a conditional offer of employment. If he passes his final tests, he will begin the Fire Academy in Romeoville on October 12th.

Incidents of Interest

RFFD responded to a building fire in Forest Park. Our crew provided mutual aid and assisted as needed with water supply, hose management, exterior fire attack, and overhaul.

See details below.

Suppression Activities

For the month of September, we responded to 168 emergency calls, which is below our average amount of calls. Of this total, 5 were fire related incidents. One of these fire incidents occurred in River Forest. The other four fire incidents occurred outside of River Forest.

The first incident was a building fire in Forest Park. RFFD provided mutual aid and assisted as needed with water supply, hose management, exterior fire attack, and overhaul until released per Forest Park command.

The second incident was a tree fire in River Forest. Upon arrival, a tree limb was in contact with secondary lines of electrical wires in the back yard of a residence. Our crew contacted Com Ed to respond, as the tree was burning and near a detached garage to the south. The branch fell off and the tree branch was extinguished by department personnel. We noted the tree was still burning at the limb breaking point. However, the tree was no longer in contact with the power lines. RFFD used a ladder to reach the burning area and extinguished the area with a water extinguisher. We verified the extinguishment with a TIC camera. The hot spot went from 351 degrees F to 81 degrees F. Our crew returned into service.

The third incident was a structure fire in Oak Park. Our crew provided mutual aid to OPRF High School. While enroute, we were told to stage at Lake and East. We arrived, staged, and then were given a disregard by command.

The other two fires occurred in Elmwood Park and were cooking fires that caused no damage.

Training

This month the department participated in various training activities such as:

- Probationary FF/PM Rouse continuing his familiarization of Fire Department and procedures. He has also been driving 215 and familiarizing himself with routes to hospitals
- Loyola CE for September was Adult Behavioral Emergencies and Special Populations
- FF/PM Krall attended Advanced SCBA class in Plainfield through IFSI
- FF/PM Basa attended Vehicle & Machinery Technician in Orland Park through IFSI
- Lt's Bochenek and Smith attended a virtual management class
- FF/PM's Zipperich and Boyd attended Division 11 TRT drill in Cicero. Subject was equipment familiarization
- FF/PM Zipperich taught a CPR refresher for WSCDC
- Lt. Smith, FF/PM's Bencik and Rouse attended a virtual one day Certified Ambulance Documentation Specialist program
- FF/PM Boyd attended a virtual prehospital trauma symposium
- All shifts continued annual service testing of hose
- All shifts continued annual hydrant flowing and testing

Paramedic Activity

We responded to 89 EMS calls for the month of July, which is below our monthly average number of EMS calls. A detailed EMS report was not available in time to be included in this report.

Fire Prevention

During the month of September, the Fire Prevention Bureau conducted 22 regular inspections and 15 company inspections. There were 62 violations noted and 15 violations corrected. Fire Prevention performed 2 plan reviews.

A detailed monthly Fire prevention report is available for review.

Village of River Forest

POLICE DEPARTMENT MEMORANDUM



TO: Eric Palm- Village Administrator

FROM: James O'Shea- Chief of Police

DATE: October 6, 2020

SUBJECT: September 2020 Monthly Report

Crime Statistics

The month of September 2020 indicated an 44% increase in Part I offenses in comparison to September 2019. There was a 19% increase in Part II reported crimes compared to September 2020. A significant increase in Burglary to Auto incidents contributed to the increase in Part I crimes. These incidents involved vehicles with their doors unlocked and alarms not activated. An increase in Criminal Trespass and Criminal Damage offenses contributed to the Part II increase. Year-to-date, Part I crimes are down 14% while Part II crimes are down 31% in comparison to 2019 data. Year-to-date statistics for calendar year 2020 will continue to be monitored closely for patterns and to determine resource deployment.

	Aug 2020	Aug 2019	Diff. +/-	% +/-	YTD 2020	YTD 2019	Diff. +/-	% +/-
Part I*	26	18	8	44%	165	179	-14	-14%
Part II**	62	52	10	19%	442	603	-161	-31%
Reports***	147	140	7	5%	1005	1,391	-386	-28%
Events****	1010	1084	-7	-15%	7,984	9,992	-2,008	-20%

**Part I Offenses* include homicide, criminal sexual assault, robbery, aggravated battery, burglary, theft, and motor vehicle theft.

***Part II Offenses* include simple battery, assault, criminal trespass, disorderly conduct, and all other misdemeanor and traffic offenses.

****Reports* (new category as of September 2015) include total number of reports written by officers during the month.

*****Events* (new category as of September 2015) include all activities conducted by officers, including foot patrols, premise checks, traffic stops, and all other calls for service not included as PART I and PART II offenses.

Town Center

The Police Department conducted sixty-seven (67) calls for service at the Town Center properties in September 2020; of those calls there were twelve (12) reported crimes, which included four (4) Retail Thefts and one (1) Theft, and seven (7) Panhandler/Criminal Trespass incidents. Calls for service at the Town Center are down 30% year-to-date in comparison to 2019 data, and criminal activity is down 8% year-to-date in comparison to 2019 statistics.

Collaboration and Relationship Strengthening

- Officers followed policies and procedures instituted to help in reducing the spread of COVID-19 and in gaining compliance from community members to follow Social Distancing, masks, and other Phase 4 guidelines.
- Officers conducted additional patrols/premise checks in the business districts, parks, and closed schools due to the COVID-19 pandemic.
- The Department coordinated policing efforts and shared intelligence information with state, county, and neighboring law enforcement agencies with regard to regional and national civil unrest and related crimes.
- Officers spent an extensive amount of time near local businesses and parks speaking with shoppers and residents as part of Community Engagement.
- Officers increased traffic enforcement efforts at locations based on data-driven response to accidents and community member requests. Areas of enforcement included Harlem Avenue, Thatcher Avenue, and Madison Street.

School and Community Support

During this period, the SRO/CSO Division continued to focus on addressing safety and security concerns by meeting with community organizations and schools. Some of these concerns included general traffic, construction related hazards, and personal safety related issues.

Ordinance Enforcement Officer Activity Summary for September 2020

Bank/Metra	18 Assignments / 4.75 Hours
Errands	16 Assignments / 5.33 Hours
Local Ordinance Enforcement / Citations	1 Assignment / 1.33 Hours
Parking Citations	14 Citations
Fingerprinting assignments	3 Assignments / 0.66 Hours
Administrative Duties	12 Assignments / 7.71 Hours
Animal Calls	5 Assignments / 2.50 Hours
Vehicle Service	31 Assignments / 16.41 Hours

Crossings	0 Assignments
Bond Hearing / Court	12 Assignments / 17.00 Hours
Adjudication / Red Light Hearing	0 Assignments
Calls for Service	31 Assignments / 12.75 Hours
Other	32 Assignments / 16.00 Hours

The OEO conducted parking enforcement throughout the Village, resulting in fourteen (**14**) tickets for:

Time Limit	0
No Parking	4
Vehicle License	0
Fire Lane/Hydrant	1
Handicapped Parking	0
Resident Parking Only	6
Permit Parking	1
Daily Parking	0
Other	2
TOTAL	14

School Resource/Community Service Officer Activity Summary for September 2020

Written Reports	10 reports
Foot Patrols / Premise Checks	49
I-Search and Too Good For Drugs Activities	1 I-search Meeting
Calls for Service	25
Other Assignments	12 assignments / 27 hours
Special Assignments	30 assignments / 114 hours (see below)

School and Community-Support Activity Highlights for September 2020

Ofc. Ransom completed the following:

Community Activities

- Tested radios at Sheridan Senior Living Center on 09/01/2020.
- Completed Police Ethics training on 09/02/2020.
- Reassigned to patrol on 09/08/2020 & 09/15/2020.
- Followed up on cyberbullying case (20-00898) with (3) supplemental reports on 09/09/2020 and throughout the month.
- Attended Internet Crimes Training from 09/10/2020 - 09/11/2020.

- Attended I-Search meeting on 09/14/2020.
- Presented on Dementia Friendly River Forest and Stars Rise at Village Board meeting on 09/14/2020.
- Took incident report for Retail Theft (20-00932) on 09/15/2020.
- Operation Chill patrol on 09/15/2020 – 9 coupons issued.
- Assisted village resident with bike safety presentation for her church on 09/16/2020.
- Provided escort for funeral at St. Vincent on 09/16/2020.
- Followed up on Snapchat Threat case (20-00929) with supplement report on 09/16/2020.
- Attended M-Team meeting on 09/17/2020.
- Researched IL lockdown drill guidelines on 09/17/2020.
- Met with Principal Koehne to tour school (post-Covid renovations) and discuss safety concerns on 09/17/2020.
- Completed Information for Police report with Grace Lutheran (20-00943) on 09/17/2020. Supplemental completed on 09/29/2020.
- Attended Opioid Task Force meeting on 09/17/2020.
- Completed Evidence Technician duties and supplemental report for patrol's arrest (20-00946) on 09/18/2020.
- Attended Crisis Intervention Team training from 09/21/2020 – 09/25/2020.
- Conducted daily checks of schools at start and dismissal throughout the month.
- Phone meeting with CITE program leader at OPRF on 09/28/2020.
- Completed Law Institute training on 09/28/2020.
- Phone meeting with Mobil manager regarding e-cigarette village ordinance on 09/28/2020.
- Attended DFRF Meeting on 09/28/2020.
- Submitted comment to PYD for publication in *Alcohol Policy Resource Center* Newsletter on 09/30/2020.
- Phone meeting with 7eleven owner after robbery on 09/29/2020.
- Attended Opioid Task Force Webinar on 09/29/2020.
- Completed Less Lethal training on 09/29/2020.
- Followed up with local business regarding Covid-19 complaints on 09/30/2020.
- Followed up on suspicious auto complaint at Mosaic Montessori School on 09/30/2020.
- Followed up on threat report at Dominican University (20-00989) on 09/30/2020 – supplemental completed.

UPCOMING School and Community Support Activities for October 2020

Ofc. Ransom will:

- Work re-assignment shifts to patrol as needed.
- Present to CITE students at OPRF via ZOOM.
- Attend Opioid Task Force meeting on 10/15/2020.
- Participate in Trunk or Treat event on 10/16/2020.
- Attend Thrive rollcall training on 10/19/2020.
- Attend DFRF meeting on 10/26/2020.
- Host Crime Prevention Meeting on 10/21/2020.

Sgt. Grill will:

- Assist with Automated Red Light Enforcement vendor transition.
- Assist with Adjudication hearings and manage caseload.
- Manage movie and commercial film details, permits, and requests.
- Assist with Information Technology projects.
- Address subpoenas, FOIA requests and other records requests for various sources of police video used in police response and criminal investigations.
- Manage various grant activities.
- Assist with Vehicle Maintenance and Equipment.
- Supervise the CSO and SRO.

OEO Raymond will:

- Enforce any/all regulated parking zones.
- Monitor parking issues near the River Forest Community Center.
- Monitor and enforce parking regulations in Daily Fee, Time Zone, Resident Only Zones, and Handicapped Parking Only Areas etc.
- Assist with Court records communications.
- Assist with Animal Control.
- Administer traffic control services during Fire and Police related events.
- Continue to utilize the Automated License Plate Reader to increase efficiency and effectiveness of parking enforcement efforts in an effort to gain better community compliance.

Active Solicitor Permits		
Individual or Organization	Description	Expires
Aptive Environmental	Home Services	29-July-21
Power Home Remodeling	Home Repair	13-Jan-21
Environment Illinois	Home Repair	10-Feb-21

Budget and Fiscal Monitoring

September 01 – September 30, 2020

September is the fifth month of Fiscal Year 2021. Due to COVID-19 executive orders and restrictions, revenues were projected to stall. Overtime costs were less than the monthly projection of \$15,021 for FY 2021. Parking Citation revenue fell below the monthly projections of \$14,005. Administrative Tow revenue exceeded monthly projections of \$10,041. Local Ordinance monies have exceeded both monthly and yearly projections with revenues exceeding the FY21 projection of \$3,497. We will continue to monitor and report any notable patterns or anomalies that occur during the FY 2021.

Revenue/Expenditure Summary

Category	Total # Paid FY21 09/20	Total # Paid FY21 Y-T-D	Expenditure/ Revenue FY21 09/20	FY21 Y-T-D Expenditure/Revenue
Parking/Compliance Citations	178	643	\$8,023	\$40,588
Admin. Tows	26	64	\$13,000	\$32,000
Local Ordinance	19	53	\$600	\$4,750
Overtime	190 hrs.	1107 hrs.	\$12,173	\$71,793

Significant Incidents and Notable Arrests:

20-00863 Possession of Stolen Motor Vehicle

On September 3, 2020, around 2:00AM, a River Forest officer on general patrol near Madison/Park observed a vehicle driving and ran a check of the vehicle's license plates. The check revealed the vehicle was reported stolen from the City of Chicago. The vehicle was stopped and the driver, a 20-year old male from Berwyn was arrested for Possession of a Stolen Motor Vehicle and also Contributing to Delinquency of Minors due to the fact the four passengers of the vehicle were juveniles in violation of curfew. The male was transported to a bond hearing at the Maybrook Courthouse. The juveniles were issued Local Ordinance citations and released to guardians.

20-00876 Aggravated Driving Under the Influence

On September 4, 2020 at 8:37PM, an officer conducted a traffic stop on a vehicle in the 7800 block of North Avenue after the driver, a 42-year old male from Chicago, was observed committing multiple IVC violations. The driver showed numerous signs of impairment and was subsequently arrested for DUI. The Cook County State's Attorney's Felony review unit was contacted and were provided the facts of the case in which Aggravated DUI charges were approved. The driver was also charged with Endangering the Life of a Child, No Valid Driver's License, illegal transportation of alcohol and numerous other traffic violations.

20-00877 Retail Theft

On September 4, 2020, around 11:23PM, River Forest officers on general patrol near Jewel were flagged down by store employees who informed them of a couple attempting to steal merchandise. The officers waited outside and stopped a 27-year old male from Maywood and a 27-year old female from Chicago. They had pushed a cart out of the store containing over \$600 of stolen merchandise. The pair were arrested, charged with Retail Theft, processed and later released on bond. The vehicle was driving was issued a citation for being parked in a handicapped space and towed with an administrative hold on the vehicle.

20-00878 Burglary to Motor Vehicle and Criminal Trespass to Vehicle

On September 5, 2020, around 4:30AM, River Forest officers were dispatched to the 500 block of Ashland after a resident observed someone burglarizing a vehicle. Officers located a 35-year old male from Chicago near the CTA Green Line who matched the description. A consent search of his belongings revealed numerous burglary proceeds and the offender was positively identified by the caller. The male was arrested for investigation and

later confessed to committing multiple burglaries in the area. He was charged with Burglary, Criminal Trespass to Vehicle, and later transported to a bond hearing at the Maybrook Courthouse.

20-00889 Unlawful Use of a Weapon

On September 6, 2020 at 4:05PM, an officer initiated a traffic stop on a vehicle in the 000 block of S. Harlem Avenue after committing several IVC violations. The 18-year old female driver from Chicago did not possess a valid driver's license and the vehicle was searched subsequent to the odor of cannabis emitting from the vehicle and the traffic arrest. A total of three (3) firearms were located, with one of the firearms having been reported stolen. The 18-year old male passenger and juvenile male passenger, both from Chicago, were also arrested. The female driver was subsequently charged with Aggravated Unlawful Use of a Weapon. The adult passenger was charged with Misdemeanor Unlawful Use of a Weapon and Possession of Stolen Property, and was later released on bond. The juvenile passenger was charged with Aggravated Unlawful Use of a Weapon, Misdemeanor Unlawful Use of a Weapon, Possession of Stolen Property and Possession of Cannabis. The Juvenile was transported to the Cook County Juvenile Detention center.

20-00894 Domestic Battery

On September 8, 2020 at 10:51AM, River Forest officers were dispatched to the 1400 block of Franklin for the report of a Domestic Battery. Upon arrival, officers spoke to the victim, 36-year old woman from River Forest. The victim had visible injuries and related the husband, 36-year-old man from River Forest, choked her and caused injury to her foot. The offender came to the station and was arrested for Domestic Battery. The offender was later transported to Maybrook courthouse to attend a bond hearing.

20-00918 No Valid Driver's License and Aggravated Speeding

On September 13, 2020, around 1:21AM, a River Forest officer conducting traffic enforcement near Harlem Avenue and Augusta Boulevard observed a vehicle traveling 60mph on Harlem Avenue, where the speed limit is 30mph. The vehicle was stopped and the driver, a 26-year old male from Berwyn, was found to be driving despite never having been issued a driver's license. He was arrested for No Valid Driver's License and Aggravated Speeding and later released on bond. The vehicle was towed with an administrative hold.

20-00919 Driving Under the Influence

On September 13, 2020, around 3:20AM, a River Forest officer was flagged down by a concerned citizen who observed a vehicle driving erratically. River Forest officers located the vehicle driving near Thatcher Avenue and Greenfield, committing several traffic violations. The vehicle was stopped and the driver, a 37-year old male from Melrose Park, exhibited numerous signs of alcohol impairment, failed Standardized Field Sobriety Tests, and was arrested for DUI alcohol. He provided a breath sample of 0.212 BrAC. He was processed and later released on bond. The vehicle was towed with an administrative hold.

20-00920 Retail Theft

On September 13, 2020 at 12:01PM, River Forest officers were dispatched to the Jewel Food Store, 7525 W. Lake Street, in reference to a disturbance. Upon arrival officers located the offender, 37-year old male from Chicago. The offender was uncooperative and was arrested for Attempt Retail Theft as he concealed a \$499.99 bottle of liquor and attempted to leave the store before being confronted by loss prevention. The offender was later

released on bond.

20-00925 No Valid Driver's License and Possession of Stolen Motor Vehicle

On September 14, 2020 at 4:40PM, an officer was conducting radar enforcement in the 1000 block of Harlem Avenue when he observed a vehicle traveling at a high rate of speed southbound Harlem Avenue. The vehicle was stopped and was determined to have been reported stolen from Forest Park. The driver, an 18-year old male from Chicago was arrested for No Valid Driver's License and Possession of Stolen Motor Vehicle investigation. The driver was issued several traffic citations and a Local Ordinance citation for Possession of Cannabis. The driver was not charged for the stolen vehicle since the victim was unwilling to sign complaints.

20-00926 Felony Driving While License Revoked

On September 15, 2020, around 12:58AM, a River Forest officer on general patrol near Harlem Avenue and Lake Street and observed a vehicle committing a lane violation. The vehicle was stopped and the driver, a 63-year old male from Chicago was found to be driving with a revoked driver's license, with one revocation and two suspensions for DUI and mandatory insurance violations. The driver was arrested for Felony Driving While License Revoked and transported to a bond hearing at the Maybrook Courthouse. The vehicle was towed with an administrative hold.

20-00933 Felony Aggravated Driving on a Revoked License

On September 15, 2020 at 4:27PM, a River Forest officer was assigned to an Illinois Department of Transportation speed enforcement detail, in the area of the 700 block of Thatcher Avenue. The officer completed a traffic stop and it was determined the driver, 56-year old male from Chicago, had a Revoked License. Due to the fact the revocation was for a prior Driving Under the Influence violation, the charges were upgraded to a Felony. The offender was later transported to Maybrook courthouse for bond hearing.

20-00946 Retail Theft

On September 18 2020 at 9:03AM, a River Forest officer was conducting a premise check at the Jewel Food Store, 7525 W. Lake Street, and was alerted by an employee of a subject on the property that had been previously been banned for committing a retail theft. The officer located the subject, who gave a fictitious name and was in possession of stolen items from Jewel. The offender, a 29-year old man from Chicago was arrested. The offender became uncooperative and damaged the rear compartment of the squad car. The offender was charged with Criminal Damage to Property, Criminal Trespass, Retail Theft and Obstructing Identification. The offender was later released on bond.

20-00891/915/949 Party Complaint/Underage Consumption of Alcohol

On three separate occasions and consecutive weekends, River Forest units were called to the 1400 block of William for party and noise complaints. It was determined that on all three occasions the 42-year old female resident was home and had a large number of underage juveniles inside and outside her residents drinking alcoholic beverages and smoking marijuana. The resident was issued a local ordinance citation for social hosting for all three occurrences. During one of the occurrences, two male juveniles were issued local ordinance citations for Disorderly Conduct and Consumption of Alcohol by Minor.

20-00956 No Valid Driver's License

On September 21, 2020, around 1:52AM, a River Forest officer conducting traffic enforcement near Harlem Avenue and Lake Street observed a vehicle traveling 50mph on Harlem Avenue, where the speed limit is 30mph. The vehicle was stopped and the driver, a 55-year old male from Chicago, was found to be driving despite never having been issued a driver's license. He was arrested for No Valid DL, processed, and later released on bond. The vehicle was towed with an administrative hold.

20-00964 Possession of Controlled Substances and No Valid Driver's License

On September 23, 2020 at 3:09PM, an officer was conducting radar enforcement in the 7900 block of Madison Street when he observed a vehicle traveling at a high rate of speed., 52 MPH in a 25 MPH zone. The 23-year old male driver from Chicago was pulled over and arrested for Aggravated Speeding and No Valid Driver's License. The driver was also found to be in Possession of a Controlled Substance (ecstasy) and was charged with possession of a controlled substance.

20-00974 Aggravated Driving under the Influence and Traffic Crash with Injury

On September 26, 2020 at 4:17PM, River Forest Police were dispatched to the 7900 block of Lake Street for an accident with injuries. The driver of the at-fault vehicle, a 29-year old male from Chicago, was subsequently arrested for Driving Under the Influence. The Cook County State's Attorney's Felony review unit was contacted and were provided the facts of the case in which Aggravated Driving Under the Influence charges were approved. The driver was also charged with Driving While License Suspended/Revoked and numerous other traffic violations.

The following chart summarizes and compares the measured activity for all three Patrol Watches during the month of September 2020:

	Midnights 2230-0630	Day Watch 0630-1430	Third Watch 1430-2230
Criminal Arrests	5	4	6
Warrant Arrests	0	0	0
D.U.I Arrests	1	1	1
Misdemeanor Traffic Arrests	10	18	6
Hazardous Moving Violations	59	113	64
Compliance Citations	24	36	12
Parking Citations	200	2	1
Traffic Stop Data Sheets	106	146	59
Quasi-Criminal Arrests/ L.O	6	2	6
Field Interviews	1	10	17
Premise Checks/Foot Patrols	471	230	105
Written Reports	46	89	22
Administrative Tows	11	15	6
Booted vehicles	1	0	0
Sick Time used (in days)	1	9	3

Detective Division

Detective Sergeant Labriola worked fifteen (15) days performing detective duties.

Detective Fries worked fourteen (14) scheduled days performing detective duties.

Detective Sergeant Labriola was reassigned to patrol for two (2) shifts.

Detective Fries was reassigned to patrol for three (3) shifts.

Detective Sergeant Labriola and Detective Fries both completed online training courses and participated in training webinars.

Detective Sergeant Labriola completed numerous Certificates of Purchase from O'Hare Towing.

Detective Fries and Detective Sergeant Labriola attended preliminary hearings and grand jury.

Detective Sergeant Labriola and Detective Fries completed the pre-employment background checks for three (3) firefighter/paramedic applicants, and Detective Sergeant Labriola attended a Board of Fire and Police Commission Meeting.

Detective Sergeant Labriola and Detective Fries began pre-employment background checks for six (6) applicants. Investigators met and interviewed each of them.

Detective Sergeant Labriola and Detective Fries conducted daily inventory of PPE supplies, Evidence Supplies, ordered new supplies, and distributed the supplies to members of the department as necessary due to the COVID-19 pandemic. Furthermore, they have assisted patrol in their daily routines to adequately provide sufficient services to residents.

During the month of September, the Detective Unit opened up/reviewed six (6) cases for potential follow-up. Of those cases, one (1) was Cleared by Arrest, two (2) were Administratively Closed, and three (3) are still active. The Unit also continued to investigate open cases from previous months, as well as assisted the Patrol Division in multiple cases reported in the month of September.

Year-to-Date Arrest Statistics

Quantity Arrested	# Felony Charges	# Misdemeanor Charges	# Warrants
23	11	30	3

September 2020 Case Assignment Summary

Part I	# Cases	Cleared by Arrest	Adm Closed	Screen Out	Susp	Except	Pend	Refer	Unfound
Armed Robbery	1						1		
Aggravated Robbery	1	1							
Residential Burglary	1						1		
Burglary	2		1				1		
Part I Total	5	1	1	0	0	0	3	0	0
Part II	# Cases	Cleared by Arrest	Adm Closed	Screen Out	Susp	Except Clear	Pend	Refer	Unfound
Retail Theft	1		1						
Part II Total	1	0	1	0	0	0	0	0	0
TOTALS	6	1	2	0	0	0	3	0	0

September 2020 Juvenile Arrests

Offenses	Adjusted	Cited	Petitioned	Referred
Unlawful Use of Weapon	1			
Curfew		4		
No Valid Driver's License		1		
Total (3)	1	5	0	0

New Investigations

20-00868-Violation of Order of Protection

On September 3, 2020 at 7:14PM a River Forest Officer received a Violation of Order of Protection report. The victim related that the offender, a 30-year-old male from Oak Park had gone to Australia to find her when she was studying abroad and since she has returned to the United States, he continues to try to make contact with her via social media. Investigators met with the victim and a domestic violence advocate to discuss the case. Investigators located the offender at his residence in Oak Park, and he implicated himself in violating the order of protection. He was taken into custody and charged with Violation of an Order of Protection.

20-00886-Bank Robbery

On September 5, 2020 at 1:12PM River Forest Officers responded to Fifth Third Bank located at 7727 in reference to a Robbery. A male subject entered the bank and provided a letter to a teller stating that he had a gun and to give him money. The teller complied and the male subject fled the scene. Investigators utilized the River Forest street cameras to determine that the offender utilized a Blue Cab taxi to leave the scene. Investigators obtained video surveillance from inside of the taxi, and the phone number used to order the to determine that the offender was a 49-year-old male from Chicago who was the offender. Investigators were aware that the subject had an active Federal Bureau of Investigation warrant for a previous bank robbery in River Forest, and was a suspect in a robbery/attempted aggravated arson that occurred in River Forest. River Forest investigators developed an area where the offender frequented and conducted surveillance. On September 16 at 1:30PM River Forest investigators located the subject and placed him in custody. River Forest investigators interviewed the subject

with the Federal Bureau of Investigations and the subject implicated himself in the robberies in River Forest. He was suspected and/or charged for 6 bank robberies and 9 robberies in the area. This subject was charged by River Forest for Robbery and Attempted Aggravated Arson. He also faces Robbery related charges by the FBI, Elmwood Park PD, and Chicago PD. Oak Park PD failed to file charges on the offender although he is suspected in two robberies in Oak Park.

20-00902-Burglary

On September 10, 2020 at 9:55AM a River Forest Officer responded to a residence in the 1400 block of Thatcher in reference to a Burglary report. The resident related that between 9:40PM on September 9, 2020 and 9:55AM on September 10, 2020 an unknown offender entered her unlocked vehicle which was parked in the driveway. The offender took numerous credit cards and United States Currency. Latent prints were recovered on the scene and analyzed at the Illinois State Police Forensic Science Center in Chicago but an offender could not be identified. This case was Administratively Closed.

20-00941-Burglary

On September 17, 2020 at 7:17AM a River Forest Officer responded to the River Forest Park District building located at 401 Thatcher in reference to a Burglary report. Video surveillance shows that at 4:35AM a male subject is seen shattering a window of the building and making entry. No loss was reported. This case is still active pending the identification of the offender.

20-00954- Retail Theft

On September 20, 2020 at 4:03PM River Forest Officers responded to Ulta located at 7231 Lake St. in reference to a Retail Theft. The offenders removed approximately \$3,000 worth of fragrances and left the store. Investigators disseminated a bulletin seeking assistance from other law enforcement agencies in identifying the offenders. An identification is unable to be made and the case was Administratively Closed.

20-00965-Armed Robbery

On September 24, 2020 at 6:45AM River Forest Officers responded to 7-11 located at 1140 N. Harlem in reference to an Armed Robbery. Two male subjects entered the store and one purchased a bag of candy. When the clerk had the register open to make change, one of the subjects pointed a gun at the clerk and demanded money. The subjects took USC, cigarettes, and lighters. A subject matching the description fled from a stop in Oak Park and a replica firearm was found in the vicinity. The clerk identified the lighters in the vehicle that the subject fled from but was unable to identify the subject, a 28-year-old male from Chicago as one of the offenders. However, the subject was wanted by the Illinois State Police for two similar robberies. Investigators are working with the Illinois State Police to compare DNA from the male subject to DNA recovered on scene. This case is pending those results.

20-00979-Residential Burglary

On September 27, 2020 at 12:45PM River Forest Officers responded to the 1300 block of Lathrop in reference to a Residential Burglary. The residents were out of town and the burglary occurred between September 25, 2020 at 2:00PM and September 27, 2020 at 12:35PM. The loss is jewelry and the residents are supplying a list of the

jewelry taken to assist investigators with potential leads. No witnesses or camera systems in the area captured the crime. This case is still pending.

Old Cases

20-00737- Fleeing and Eluding

On August 5, 2020 at 6:09PM a River Forest Officer stopped a vehicle near Division and Franklin for committing an Illinois Vehicle Code Violation. When the officer exited his patrol vehicle the driver of the stopped vehicle fled at a high rate of speed. The officer did not pursue the vehicle. The vehicle is currently being sought and the case is still active. **Investigators located the vehicle and it was towed.**

20-00799, 20-00800 & 20-00801-Theft Under \$500

On August 19, 2020 at 3:51PM a River Forest Officer responded to Athletico located at 7339 Lake St. in reference to three Theft reports. Three employees related that their wallets containing their credit cards were taken from the back employee only room while they were attending to clients. One of the victims had her credit card used at a Walgreens in Chicago. Video surveillance of the transaction at Walgreens was obtained an Investigators developed a suspect whose vehicle was seen on River Forest street cameras. The registered owner and her vehicle are being sought by Investigators and the case is still active. **Investigators located and towed the offending vehicle. The offender is still being sought.**

Training

During the month of September 2020, four (4) officers attended different training classes for a total of one-hundred and forty-six (146) hours of training. The Department members, courses, and total number of hours included in the course are detailed below.

Officer Name	Course Title	Start	End	Hours
Greenwood	NIBRS Training	09/28/2020	09/29/2020	16
Humphreys	Field Training Officer Course	09/21/2020	09/25/2020	40
Petrulis	NIBRS Training	09/28/2020	09/29/2020	16
Pickens	Crisis Communication	09/03/2020	09/03/2020	8
Ransom	Crisis Intervention Officer	09/21/2020	09/25/2020	40
Ransom	Patrol Response to Internet Crimes	09/10/2020	09/11/2020	16
Sheehan	Mental Health Awareness	09/15/2020	09/15/2020	8
Totals				146

Ofc. Landini completed In-Service instruction in Less-Lethal Shotgun recertification on September 29th, 2020, while officers were on-duty.

Officer Name	Course Title	Start	End	Hours
Cassidy	Less-Lethal Shotgun Recertification	09/29/2020		1
Ransom	Less-Lethal Shotgun Recertification	09/29/2020		1
Zermeno	Less-Lethal Shotgun Recertification	09/29/2020		1
Heneghan	Less-Lethal Shotgun Recertification	09/29/2020		1
Humphreys	Less-Lethal Shotgun Recertification	09/29/2020		1
Totals				5

During this month, most scheduled training courses were canceled due to the ongoing pandemic. Officers continued to complete online training.

Department members completed online Police Law Institute training. Department members also completed online training.



MEMORANDUM

DATE: October 7, 2020

TO: Eric J. Palm, Village Administrator

FROM: John Anderson, Director of Public Works

SUBJECT: Monthly Report – September 2020

Executive Summary

In the month of September, the Department of Public Works continued with summer operations while moving into early fall and placing an emphasis on tree trimming, tree and stump removals, sewer jetting/televising, street sweeping, and sign installations. The parking signs related to the recent changes to the approved Village wide commuter parking study were installed. Staff completed the replacement of two non-functioning valves in the water system. Both were located along North Avenue, one at Ashland and the other was near Lathrop. This caused a brief water shutdown, but ensures that the new valves will operate correctly if needed in the future. The 2019 & 2020 water main improvement projects were substantially completed. The 2019 project consisted of water main replacement on Keystone Avenue from Lake Street to Hawthorne Avenue. This location was identified in a recent Village-wide study. Replacement of this water main will increase the amount of water that is able to flow between the pump station and the water tower. The 2020 project consists of water main replacement on Thomas, Augusta and Iowa, between Thatcher and Forest. By installing new water mains on these blocks, the flow of water in this region of the Village will be vastly improved which will help with fire protection in the area. The Thatcher Avenue alley reconstruction project was also substantially completed in September. This permeable paver alley will improve drainage for adjacent properties and allow stormwater to be able to drain directly underneath the alley.

Public Works items approved/discussed by the Village Board of Trustees in September:

- Waiver of Formal Bid (Due to Competitive RFP) and Award of Contract to Gewalt Hamilton Associates, Inc. for the 2020 Green Alley Improvement Project for a not-to-exceed amount of \$43,155.00
- Change Order #1 for the 2020 Curb and Sidewalk Replacement Project for \$6,066.11 – Resolution
- Discussion and Direction: 2020 Commuter Parking Implementation in Light of COVID-19
- Traffic and Safety Commission – Recommendation Regarding Parking Restrictions Near Chicago and Harlem Planned Development – Ordinance
- Temporary Parking Restriction on Chicago Avenue (Between William & Bonnie Brae) – Ordinance

Sustainability Commission Meeting Items

- Community Aggregation Update
- River Forest Tree Trails Update
- RFSC Budget Sourced from Community Aggregation Discussion

Engineering Division Summary

- Reviewed 7 grading plan permit submittals
- Conducted monthly Combined Sewer Overflow (CSO) inspection
- Continued to coordinate development project at Chicago @ Harlem and Lake @ Lathrop
- Continued to coordinate Geographic Information System (GIS) improvements through the Village's consultant (MGP)
- Completed substantial construction on the 2019 & 2020 Water Main Improvement Projects
- Completed construction on the Thatcher Avenue Alley Reconstruction Project
- Identified all locations for the 2020 Pavement Marking Project
- Approved a contract for the reconstruction design of multiple green alleys
- Continued to coordinate the CMAP Pavement Management Program Project
- Continued to coordinate the UP/Metra Platform Improvement Project

Public Works – Operations

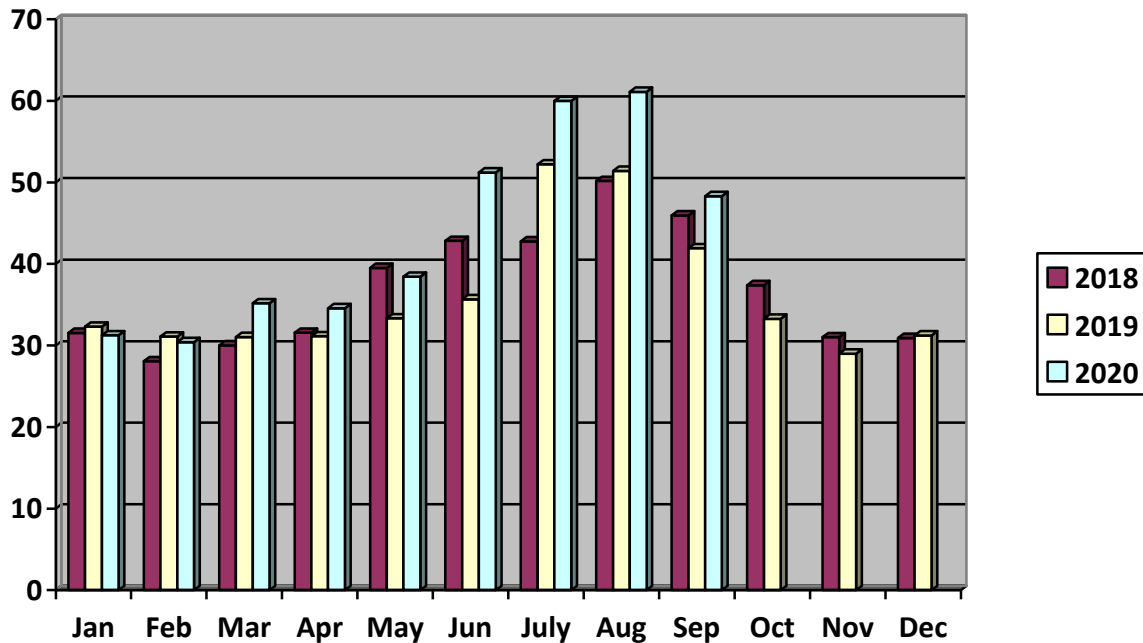
The following is a summary of utility locate requests received from JULIE (Joint Utility Locating Information for Excavators) and work orders (streets, forestry, water, sewer, etc.) that were received and processed during the past 12 months:

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep
Utility Locates	155	77	55	40	28	56	165	232	160	180	199	201
Work Orders	64	44	23	14	5	6	19	35	93	64	86	34

Water and Sewer

Monthly Pumpage: September's average daily pumpage of 1.61 million gallons (MG) is higher than September's average of 1.40 MG in 2019.

Volume of Water Pumped into the Distribution System (Million Gallons)



Residents and businesses were notified of backflow violations in the month of September. Water operators aided in the water main projects by delivering shut off notices and performing water main shut downs.

A water main break occurred on 9/17 in the 400 block of Bonnie Brae. The repair was completed by Suburban General Construction.

A Village owned water service break occurred at 31 Franklin on 9/18. The line was replaced by NG Plumbing. Another Village owned water service break occurred at 1027 Bonnie Brae on 9/24. The line was replaced by NG Plumbing.

A water main break occurred in the 400 block of William on 9/25. This was repaired by Suburban General Construction.

The Water Division personnel performed these additional tasks in September:

- Responded to 365 service calls
- Installed 2 meters
- Exercised 30 valves

Streets and Forestry

Staff in the Streets and Forestry division focused heavily on tree trimming, tree and stump removals, sewer cleaning & televising, and street sweeping. These are the details of the tasks performed frequently in the month of September:

Description of Work Performed	Quantity
Street Sweeping (curb miles)	282
Sign Repairs/Fabrication	31
Sewer Jetting (linear ft.)	796
Sewer Televising (linear ft.)	2,270
Trees Trimmed	479
Trees Removed	34
Stumps Removed	33



MEMORANDUM

Date: October 2, 2020

To: Eric Palm, Village Administrator

From: Rosey McAdams, Director of Finance

Subject: Expenditures –September 2020

Attached for your review and approval is a list of payments made to vendors by account number for the period from September 1-30, 2020. The total payments made for the period, including payrolls, are as follows:

VILLAGE OF RIVER FOREST EXPENDITURES MONTH ENDED SEPTEMBER 30, 2020

FUND	FUND #	VENDORS	PAYROLLS	TOTAL
General Fund	01	\$ 665,828.16	\$ 408,795.24	\$ 1,074,623.40
Water & Sewer Fund	02	343,148.37	46,714.35	389,862.72
Motor Fuel Tax	03	1,952.00	-	1,952.00
Debt Service	05	-	-	-
Capital Equip Replacement	13	-	-	-
Capital Improvement Fund	14	5,981.09	-	5,981.09
Economic Development Fund	16	110.00	-	110.00
TIF-Madison	31	174.55	-	174.55
TIF-North	32	-	-	-
Infrastructure Imp Fund	35	21,594.43	-	21,594.43
Total Village Expenditures		\$ 1,038,788.60	\$ 455,509.59	\$ 1,494,298.19

Requested Board Actions:

1. Motion to Approve the September 2020 Accounts Payable and Payroll transactions totaling \$1,494,134.68.
2. Motion to Approve the September 2020 payment to McDonald's-Karavites totaling \$163.51.

Accounts Payable

Transactions by Account

User: rmcadams
Printed: 10/02/2020 - 10:32AM
Batch: 00000.00.0000



Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-00-00-17-0025	Roy Strom Refuse Removal Inc	SOLID WASTE TAGS/STORM DAM	09/15/2020	0	3,150.00	
		Vendor Subtotal for Division:00			3,150.00	
01-00-00-21-0015	State Treasurer	PR Batch 00015.09.2020 State Income	09/15/2020	999631	12,079.37	
01-00-00-21-0015	State Treasurer	PR Batch 00030.09.2020 State Income	09/30/2020	999625	11,240.27	
		Vendor Subtotal for Division:00			23,319.64	
01-00-00-21-0015	United States Treasury	PR Batch 00015.09.2020 FICA Emplo	09/15/2020	999632	4,191.91	
01-00-00-21-0015	United States Treasury	PR Batch 00015.09.2020 Medicare En	09/15/2020	999632	4,026.39	
01-00-00-21-0015	United States Treasury	PR Batch 00015.09.2020 FICA Emplo	09/15/2020	999632	4,191.91	
01-00-00-21-0015	United States Treasury	PR Batch 00015.09.2020 Federal Inco	09/15/2020	999632	33,271.70	
01-00-00-21-0015	United States Treasury	PR Batch 00015.09.2020 Medicare En	09/15/2020	999632	4,026.39	
01-00-00-21-0015	United States Treasury	PR Batch 00030.09.2020 FICA Emplo	09/30/2020	999626	3,837.22	
01-00-00-21-0015	United States Treasury	PR Batch 00030.09.2020 Medicare En	09/30/2020	999626	3,770.54	
01-00-00-21-0015	United States Treasury	PR Batch 00030.09.2020 Federal Inco	09/30/2020	999626	30,201.74	
01-00-00-21-0015	United States Treasury	PR Batch 00030.09.2020 Medicare En	09/30/2020	999626	3,770.54	
01-00-00-21-0015	United States Treasury	PR Batch 00030.09.2020 FICA Emplo	09/30/2020	999626	3,837.22	
		Vendor Subtotal for Division:00			95,125.56	
01-00-00-21-0026	Intergovernmental Personnel Benefit	HEALTH/LIFE/DENTAL BREAKDO	09/01/2020	241	-557.44	
		Vendor Subtotal for Division:00			-557.44	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2020 IMRF Empl	09/15/2020	999623	2,358.29	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2020 IMRF Emplc	09/15/2020	999623	627.08	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2020 IMRF-Volun	09/15/2020	999623	239.67	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2020 IMRF Emplc	09/15/2020	999623	5,733.24	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2020 IMRF Emplc	09/15/2020	999623	1,524.49	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2020 IMRF-Volun	09/15/2020	999623	910.92	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00030.09.2020 IMRF Emplc	09/30/2020	999623	2,348.23	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00030.09.2020 IMRF Emplc	09/30/2020	999623	5,708.75	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00030.09.2020 IMRF Emplc	09/30/2020	999623	639.18	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00030.09.2020 IMRF-Volun	09/30/2020	999623	245.34	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00030.09.2020 IMRF Emplc	09/30/2020	999623	1,553.90	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00030.09.2020 IMRF-Volun	09/30/2020	999623	907.13	
Vendor Subtotal for Division:00					22,796.22	
01-00-00-21-0040	ICMA Retirement Corporation - 302	PR Batch 00015.09.2020 ICMA	09/15/2020	999629	3,390.22	
01-00-00-21-0040	ICMA Retirement Corporation - 302	PR Batch 00015.09.2020 ICMA	09/15/2020	999629	1,204.09	
01-00-00-21-0040	ICMA Retirement Corporation - 302	PR Batch 00030.09.2020 ICMA	09/30/2020	999622	3,387.63	
01-00-00-21-0040	ICMA Retirement Corporation - 302	PR Batch 00030.09.2020 ICMA	09/30/2020	999622	1,365.39	
Vendor Subtotal for Division:00					9,347.33	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00015.09.2020 AXA %	09/15/2020	999627	940.58	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00015.09.2020 AXA Loan R	09/15/2020	999627	48.88	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00015.09.2020 AXA Flat	09/15/2020	999627	1,443.00	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00015.09.2020 AXA Roth	09/15/2020	999627	225.00	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00015.09.2020 AXA Flat 50	09/15/2020	999627	900.00	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00015.09.2020 AXA Roth %	09/15/2020	999627	1,562.58	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00030.09.2020 AXA Flat	09/30/2020	999620	1,443.00	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00030.09.2020 AXA Flat 50	09/30/2020	999620	900.00	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00030.09.2020 AXA Roth	09/30/2020	999620	225.00	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00030.09.2020 AXA Loan R	09/30/2020	999620	48.88	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00030.09.2020 AXA Roth %	09/30/2020	999620	1,445.84	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00030.09.2020 AXA %	09/30/2020	999620	1,067.59	
Vendor Subtotal for Division:00					10,250.35	
01-00-00-21-0043	Genesis Employee Benefits Inc	PR Batch 00015.09.2020 VEBA Contr	09/15/2020	999628	3,178.78	
01-00-00-21-0043	Genesis Employee Benefits Inc	PR Batch 00030.09.2020 VEBA Contr	09/30/2020	999621	3,133.38	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
Vendor Subtotal for Division:00					6,312.16	
01-00-00-21-0050	Illinois Fraternal Order of Police Lat	PR Batch 00030.09.2020 Police Union	09/30/2020	6216	1,200.00	
Vendor Subtotal for Division:00					1,200.00	
01-00-00-21-0050	Intergovernmental Personnel Benefit	HEALTH/LIFE/DENTAL BREAKDO	09/01/2020	241	8.40	
01-00-00-21-0050	Intergovernmental Personnel Benefit	HEALTH/LIFE/DENTAL BREAKDO	09/01/2020	241	4,819.58	
01-00-00-21-0050	Intergovernmental Personnel Benefit	HEALTH/LIFE/DENTAL BREAKDO	09/01/2020	241	1,326.38	
01-00-00-21-0050	Intergovernmental Personnel Benefit	HEALTH/LIFE/DENTAL BREAKDO	09/01/2020	241	5.60	
Vendor Subtotal for Division:00					6,159.96	
01-00-00-21-0050	International Union of Operating En	PR Batch 00015.09.2020 Public Work	09/15/2020	6217	261.77	
01-00-00-21-0050	International Union of Operating En	PR Batch 00030.09.2020 Public Work	09/30/2020	6217	258.66	
Vendor Subtotal for Division:00					520.43	
01-00-00-21-0050	International Union of Operating En	PR Batch 00015.09.2020 Public Work	09/15/2020	6218	52.92	
01-00-00-21-0050	International Union of Operating En	PR Batch 00030.09.2020 Public Work	09/30/2020	6218	52.33	
Vendor Subtotal for Division:00					105.25	
01-00-00-21-0050	NCPERS Group Life Ins.	PR Batch 00015.09.2020 Supplementa	09/15/2020	6219	46.40	
01-00-00-21-0050	NCPERS Group Life Ins.	PR Batch 00030.09.2020 Supplementa	09/30/2020	6219	46.40	
Vendor Subtotal for Division:00					92.80	
01-00-00-21-0050	State Disbursement Unit	PR Batch 00015.09.2020 Doran-17031	09/15/2020	999630	434.50	
01-00-00-21-0050	State Disbursement Unit	PR Batch 00030.09.2020 Doran-17031	09/30/2020	999624	434.50	
Vendor Subtotal for Division:00					869.00	
01-00-00-25-0021	Sandra Burns	REFUND DUMPSTER DEPOSIT	09/15/2020	51266	350.00	
Vendor Subtotal for Division:00					350.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-00-00-25-0021	Concrete Plus	REFUND APRON DEPOSIT	09/15/2020	51277	150.00	
		Vendor Subtotal for Division:00			150.00	
01-00-00-25-0021	F & J Paving Inc	REFUND APRON DEPOSIT	09/15/2020	51287	150.00	
		Vendor Subtotal for Division:00			150.00	
01-00-00-25-0021	Hardrock Design Inc	REFUND APRON DEPOSIT	09/15/2020	51294	150.00	
		Vendor Subtotal for Division:00			150.00	
01-00-00-25-0021	Dariusz Radziszewski	REFUND APRON DEPOSIT	09/15/2020	51318	150.00	
		Vendor Subtotal for Division:00			150.00	
01-00-00-25-0021	Hannah Shin	REFUND DUMPSTER DEPOSIT	09/30/2020	51382	350.00	
		Vendor Subtotal for Division:00			350.00	
01-00-00-25-0021	Spring Construction	REFUND APRON DEPOSIT	09/15/2020	51324	150.00	
		Vendor Subtotal for Division:00			150.00	
01-00-00-25-0051	Klein Thorpe and Jenkins Ltd	DEVELOPMENT REVIEW BOARD/	09/30/2020	0	1,034.00	
		Vendor Subtotal for Division:00			1,034.00	
01-00-00-42-2120	Leslie Huzyk	REFUND OVERPAYMENT OF VEH	09/15/2020	51296	20.00	
		Vendor Subtotal for Division:00			20.00	
01-00-00-42-2120	Craig Jenks	REFUND OVERPAYMENT OF VEH	09/30/2020	51364	20.00	
		Vendor Subtotal for Division:00			20.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-00-00-42-2120	Mark Sugg	REFUND OVERPAYMENT OF VEH	09/15/2020	51329	43.00	
		Vendor Subtotal for Division:00			43.00	
01-00-00-42-2120	Michele Weldon	REFUND DUPLICATE PAYMENT O	09/30/2020	51390	45.00	
		Vendor Subtotal for Division:00			45.00	
01-00-00-42-2360	Heritage Home Improvements LLC	REFUND OVERPAYMENT OF ROO	09/15/2020	51295	25.00	
		Vendor Subtotal for Division:00			25.00	
01-00-00-44-4230	Christopher Buzachero	REFUND OVERPAYMENT OF PARI	09/30/2020	51347	20.00	
		Vendor Subtotal for Division:00			20.00	
01-00-00-44-4230	Aubrey Keith	REFUND DUPLICATE PAYMENT O	09/15/2020	51300	30.00	
		Vendor Subtotal for Division:00			30.00	
01-00-00-44-4230	Alberta Mitchell	REFUND PAYMENT OF PARKING	09/30/2020	51369	20.00	
		Vendor Subtotal for Division:00			20.00	
01-00-00-46-6410	Nan Brouillette	REFUND OVERPAYMENT OF WAT	09/30/2020	51346	75.00	
		Vendor Subtotal for Division:00			75.00	
01-10-00-52-0400	Intergovernmental Personnel Benefit	HEALTH/LIFE/DENTAL BREAKDO	09/01/2020	241	7,408.73	
01-10-00-52-0400	Intergovernmental Personnel Benefit	HEALTH/LIFE/DENTAL BREAKDO	09/01/2020	241	-0.01	
		Vendor Subtotal for Division:10			7,408.72	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-10-00-52-0420	Intergovernmental Personnel Benefit	HEALTH/LIFE/DENTAL BREAKDO	09/01/2020	241	5.70	
01-10-00-52-0420	Intergovernmental Personnel Benefit	HEALTH/LIFE/DENTAL BREAKDO	09/01/2020	241	1,416.79	
Vendor Subtotal for Division:10					1,422.49	
01-10-00-52-0425	Intergovernmental Personnel Benefit	HEALTH/LIFE/DENTAL BREAKDO	09/01/2020	241	88.00	
Vendor Subtotal for Division:10					88.00	
01-10-00-53-0200	AT&T	MONTHLY ELEVATOR CHARGE	09/15/2020	51261	508.39	
Vendor Subtotal for Division:10					508.39	
01-10-00-53-0200	CALL ONE	MONTHLY PHONE SERVICE	09/15/2020	51267	2,099.66	
Vendor Subtotal for Division:10					2,099.66	
01-10-00-53-0200	Comcast Cable	HIGH SPEED INTERNET	09/15/2020	51274	277.98	
Vendor Subtotal for Division:10					277.98	
01-10-00-53-0200	Verizon Wireless	DATA SERVICE FOR TABLETS & M	09/15/2020	0	78.57	
01-10-00-53-0200	Verizon Wireless	DATA SERVICE FOR TABLETS & M	09/15/2020	0	42.40	
Vendor Subtotal for Division:10					120.97	
01-10-00-53-0300	BKD LLP	FY 2020 AUDIT PROGRESSIVE BII	09/15/2020	51264	11,180.00	
Vendor Subtotal for Division:10					11,180.00	
01-10-00-53-0350	Lauterbach & Amen LLP	GASB 67/68 ACTUARIAL SERVICE	09/30/2020	0	2,360.00	
Vendor Subtotal for Division:10					2,360.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-10-00-53-0350	MWM Consulting Group Inc	OPEB ACTUARIAL SERVICES & G	09/15/2020	51309	975.00	
		Vendor Subtotal for Division:10			975.00	
01-10-00-53-0380	Houseal Lavigne Associates	CONSULTING SERVICES	09/30/2020	51360	625.00	
		Vendor Subtotal for Division:10			625.00	
01-10-00-53-0380	Total Administrative Services Corp	FLEX/VEBA ADMIN FEES	09/15/2020	51332	455.40	
01-10-00-53-0380	Total Administrative Services Corp	FLEX ADMIN FEES	09/15/2020	51332	144.50	
01-10-00-53-0380	Total Administrative Services Corp	COBRA ADMIN FEES	09/15/2020	51332	76.00	
		Vendor Subtotal for Division:10			675.90	
01-10-00-53-0410	Fifth Third Bank	DROPBOX PLUS 8/9/20 TO 8/9/21 -	09/29/2020	244	119.88	
01-10-00-53-0410	Fifth Third Bank	AMAZON WEB SERVICES - AUG 2	09/29/2020	244	296.69	
01-10-00-53-0410	Fifth Third Bank	CREDIT: ADOBE PRODUCTS REF	09/29/2020	244	-14.99	
		Vendor Subtotal for Division:10			401.58	
01-10-00-53-0410	Webitects	WEBSITE HOSTING/AUG 2020	09/15/2020	51335	235.00	
		Vendor Subtotal for Division:10			235.00	
01-10-00-53-0429	Third Millennium	VS FULFILLMENT POSTAGE & ON	09/15/2020	51331	5,254.81	
		Vendor Subtotal for Division:10			5,254.81	
01-10-00-53-0429	UPS	VEHICLE STICKERS SENT TO THI	09/30/2020	51388	4.09	
		Vendor Subtotal for Division:10			4.09	
01-10-00-53-3300	De Lage Landen Financial Svcs Inc	MONTHLY LEASING (3) COPIERS/	09/15/2020	51280	477.89	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal for Division:10			477.89	
01-10-00-53-3300	Quadient Leasing USA Inc	POSTAGE METER LEASE	09/30/2020	0	203.49	
		Vendor Subtotal for Division:10			203.49	
01-10-00-53-3300	Regal Business Machines Inc	(3) COPIERS MAINTENANCE & CC	09/15/2020	51319	308.69	
		Vendor Subtotal for Division:10			308.69	
01-10-00-53-4300	Fifth Third Bank	CHICAGO TRIBUNE SUBSCRIPTIC	09/29/2020	244	46.00	
		Vendor Subtotal for Division:10			46.00	
01-10-00-53-4300	ICMA Membership Renewals	ICMA ANNUAL DUES - E PALM	09/30/2020	51361	1,400.00	
		Vendor Subtotal for Division:10			1,400.00	
01-10-00-53-4300	Metropolitan Mayors Caucus	FY2020 MEMBERSHIP/CAUCUS D	09/15/2020	51306	502.74	
		Vendor Subtotal for Division:10			502.74	
01-10-00-53-4300	Rotary Club of OP-RF	ANNUAL ROTARY DUES - C ADDU	09/30/2020	51376	1,800.00	
		Vendor Subtotal for Division:10			1,800.00	
01-10-00-53-4300	West Central Municipal Conference	ANNUAL DUES	09/15/2020	51336	12,097.35	
		Vendor Subtotal for Division:10			12,097.35	
01-10-00-53-4400	Edward Hospital	EMPLOYEE MEDICAL	09/15/2020	51285	115.00	
01-10-00-53-4400	Edward Hospital	EMPLOYEE MEDICAL	09/15/2020	51285	115.00	
		Vendor Subtotal for Division:10			230.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-10-00-53-5300	Fifth Third Bank	JOB AD: LOCAL GOV HISPANIC N	09/29/2020	244	75.00	
01-10-00-53-5300	Fifth Third Bank	JOB AD: PERMIT CLERK	09/29/2020	244	350.00	
Vendor Subtotal for Division:10					425.00	
01-10-00-53-5300	ILCMA	JOB AD: PERMIT CLERK	09/15/2020	51297	50.00	
Vendor Subtotal for Division:10					50.00	
01-10-00-53-5300	Illinois Municipal League	JOB AD: PERMIT CLERK	09/15/2020	51298	35.00	
Vendor Subtotal for Division:10					35.00	
01-10-00-53-5600	Fifth Third Bank	FACEBOOK ADS - CENSUS 2020	09/29/2020	244	775.98	
01-10-00-53-5600	Fifth Third Bank	FACEBOOK ADS - CENSUS 2020	09/29/2020	244	470.80	
Vendor Subtotal for Division:10					1,246.78	
01-10-00-53-5600	B Gunther & Company Inc	SIGN PRINTING (MOLLER RECOG	09/15/2020	51293	580.00	
Vendor Subtotal for Division:10					580.00	
01-10-00-53-5600	OPALGA+	2020 SCHOLARSHIP GALA-SUSTA	09/22/2020	51339	280.00	
Vendor Subtotal for Division:10					280.00	
01-10-00-53-5600	West Central Municipal Conference	WCMC FEB 2020 LEGISLATIVE BF	09/15/2020	51336	500.00	
Vendor Subtotal for Division:10					500.00	
01-10-00-54-0100	Cintas #769	LOBBY MATS	09/15/2020	51270	46.58	
Vendor Subtotal for Division:10					46.58	
01-10-00-54-0100	Fifth Third Bank	OFFICE SUPPLIES	09/29/2020	244	39.45	
01-10-00-54-0100	Fifth Third Bank	OFFICE SUPPLIES	09/29/2020	244	34.99	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-10-00-54-0100	Fifth Third Bank	OFFICE SUPPLIES	09/29/2020	244	19.99	
01-10-00-54-0100	Fifth Third Bank	CREDIT: TIME OFF SOFTWARE - 1	09/29/2020	244	-206.58	
01-10-00-54-0100	Fifth Third Bank	TIME OFF SOFTWARE	09/29/2020	244	206.58	
01-10-00-54-0100	Fifth Third Bank	OFFICE SUPPLIES	09/29/2020	244	17.88	
01-10-00-54-0100	Fifth Third Bank	POSTAGE METER TAPE	09/29/2020	244	27.42	
Vendor Subtotal for Division:10					139.73	
01-10-00-54-0100	Warehouse Direct Inc	PURELL DISINFECTANT FOR OFF	09/15/2020	51334	121.68	
01-10-00-54-0100	Warehouse Direct Inc	OFFICE COPY PAPER	09/15/2020	51334	211.96	
01-10-00-54-0100	Warehouse Direct Inc	OFFICE SUPPLIES	09/15/2020	51334	105.94	
Vendor Subtotal for Division:10					439.58	
01-14-00-53-4275	West Suburban Consolidated	MONTHLY CONTRIBUTION - 911 I	09/15/2020	0	10,877.37	
Vendor Subtotal for Division:14					10,877.37	
01-15-00-53-0380	Deep Roots Project	PLANTS FOR (10) PARKWAY FOR 1	09/15/2020	51281	2,500.00	
Vendor Subtotal for Division:15					2,500.00	
01-15-00-53-0420	Klein Thorpe and Jenkins Ltd	ZONING BOARD OF APPEALS	09/30/2020	0	66.00	
Vendor Subtotal for Division:15					66.00	
01-15-00-53-4250	Fifth Third Bank	ORAL INTERVIEW MEALS - FFPM	09/29/2020	244	54.64	
Vendor Subtotal for Division:15					54.64	
01-15-00-53-4400	Theodore Polygraph Services Inc	(2) POLYGRAPHS - FIRE APPLICA	09/15/2020	51330	400.00	
Vendor Subtotal for Division:15					400.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-15-00-53-5300	Fifth Third Bank	FACEBOOK AD FOR FIRE RECRUI	09/29/2020	244	319.89	
		Vendor Subtotal for Division:15			319.89	
01-15-00-53-5300	Growing Community Media NFP	LEGAL NOTICE: 7820 AUGUSTA V	09/15/2020	0	329.00	
01-15-00-53-5300	Growing Community Media NFP	LEGAL NOTICE: 346 PARK VARIA	09/15/2020	0	294.00	
		Vendor Subtotal for Division:15			623.00	
01-20-00-52-0400	Intergovernmental Personnel Benefit	HEALTH/LIFE/DENTAL BREAKDO	09/01/2020	241	2,493.38	
		Vendor Subtotal for Division:20			2,493.38	
01-20-00-52-0425	Intergovernmental Personnel Benefit	HEALTH/LIFE/DENTAL BREAKDO	09/01/2020	241	8.96	
		Vendor Subtotal for Division:20			8.96	
01-20-00-53-0370	Envirosafe	PEST CONTROL	09/15/2020	51286	335.00	
		Vendor Subtotal for Division:20			335.00	
01-20-00-53-0370	Kelty Lawn Care	PROPERTY MAINTENANCE/227 P/	09/15/2020	51301	843.75	
01-20-00-53-0370	Kelty Lawn Care	PROPERTY MAINTENANCE/423 A	09/15/2020	51301	252.00	
		Vendor Subtotal for Division:20			1,095.75	
01-20-00-53-0370	Verizon Wireless	DATA SERVICE FOR TABLETS & M	09/15/2020	0	14.19	
		Vendor Subtotal for Division:20			14.19	
01-20-00-53-1300	B&F Construction Code Services Inc	AUG 2020 INSPECTIONS	09/30/2020	51343	7,410.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal for Division:20			7,410.00	
01-20-00-53-1305	B&F Construction Code Services Inc	SOLAR PANEL REVIEW/1425 JACKSON	09/30/2020	51343	225.00	
		Vendor Subtotal for Division:20			225.00	
01-30-00-53-0420	Clark Baird Smith LLP	EMPLOYMENT LAW SERVICES	09/15/2020	51272	3,570.00	
		Vendor Subtotal for Division:30			3,570.00	
01-30-00-53-0425	Kathleen W Bono, CSR Limited	COURT REPORTER REGARDING K	09/30/2020	51345	917.70	
		Vendor Subtotal for Division:30			917.70	
01-30-00-53-0425	Klein Thorpe and Jenkins Ltd	RIVER FOREST TOWN CENTER	09/30/2020	0	924.00	
01-30-00-53-0425	Klein Thorpe and Jenkins Ltd	FINANCE/ADMIN ADVISORY	09/30/2020	0	17,055.08	
01-30-00-53-0425	Klein Thorpe and Jenkins Ltd	COVID-19	09/30/2020	0	1,276.00	
01-30-00-53-0425	Klein Thorpe and Jenkins Ltd	M THORNLEY POLICE OFFICER P	09/30/2020	0	264.40	
01-30-00-53-0425	Klein Thorpe and Jenkins Ltd	POLICE ADVISORY	09/30/2020	0	542.00	
		Vendor Subtotal for Division:30			20,061.48	
01-30-00-53-0426	Klein Thorpe and Jenkins Ltd	LOCAL PROSECUTION	09/30/2020	0	1,000.00	
		Vendor Subtotal for Division:30			1,000.00	
01-40-00-52-0330	Illinois Municipal Retirement Fund	SLEP	09/30/2020	999623	15.17	
		Vendor Subtotal for Division:40			15.17	
01-40-00-52-0400	Intergovernmental Personnel Benefit	HEALTH/LIFE/DENTAL BREAKDO	09/01/2020	241	45,408.97	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-40-00-52-0400	Intergovernmental Personnel Benefit	HEALTH/LIFE/DENTAL BREAKDO	09/01/2020	241	640.54	
		Vendor Subtotal for Division:40			46,049.51	
01-40-00-52-0420	Benistar/Hartford-6795	RETIREE INSURANCE PREMIUMS	09/15/2020	51263	8,212.48	
		Vendor Subtotal for Division:40			8,212.48	
01-40-00-52-0420	Intergovernmental Personnel Benefit	HEALTH/LIFE/DENTAL BREAKDO	09/01/2020	241	12,240.05	
01-40-00-52-0420	Intergovernmental Personnel Benefit	HEALTH/LIFE/DENTAL BREAKDO	09/01/2020	241	51.30	
		Vendor Subtotal for Division:40			12,291.35	
01-40-00-52-0425	Intergovernmental Personnel Benefit	HEALTH/LIFE/DENTAL BREAKDO	09/01/2020	241	561.48	
		Vendor Subtotal for Division:40			561.48	
01-40-00-53-0200	AT&T Wireless	AT&T CELLULAR TELEPHONE BI	09/12/2020	243	207.02	
		Vendor Subtotal for Division:40			207.02	
01-40-00-53-0200	Verizon Wireless	DATA SERVICE FOR TABLETS & N	09/15/2020	0	66.39	
01-40-00-53-0200	Verizon Wireless	DATA SERVICE FOR TABLETS & N	09/15/2020	0	20.41	
		Vendor Subtotal for Division:40			86.80	
01-40-00-53-0385	Hon. Perry J Gulbrandsen Ret.	ADMINISTRATIVE ADJUDICATIO	09/15/2020	51292	1,050.00	
		Vendor Subtotal for Division:40			1,050.00	
01-40-00-53-0385	Municipal Systems Inc	MONTHLY SUBSCRIPTION FEE/A	09/15/2020	0	950.00	
		Vendor Subtotal for Division:40			950.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-40-00-53-0410	Fifth Third Bank	VIDEO 10GB CARD FOR CAMERA	09/29/2020	244	130.99	
		Vendor Subtotal for Division:40			130.99	
01-40-00-53-0410	Verizon Connect NWF Inc	GPS FLEET MANAGEMENT PROG	09/15/2020	51333	113.33	
01-40-00-53-0410	Verizon Connect NWF Inc	GPS FLEET MANAGEMENT PROG	09/15/2020	51333	113.33	
		Vendor Subtotal for Division:40			226.66	
01-40-00-53-0430	Animal Care League	IMPOUND FEES/JULY 2020	09/15/2020	0	340.00	
		Vendor Subtotal for Division:40			340.00	
01-40-00-53-3100	Fifth Third Bank	REPLACEMENT FIRE EXTINGUISH	09/29/2020	244	124.99	
		Vendor Subtotal for Division:40			124.99	
01-40-00-53-3200	CAMZ Communications Inc	UPFITTING/OUTFITTING LABOR I	09/15/2020	51268	2,895.00	
		Vendor Subtotal for Division:40			2,895.00	
01-40-00-53-3200	Pete's Automotive Service Inc	SERVICE 2016 FORD EXPLORER #	09/15/2020	0	612.77	
01-40-00-53-3200	Pete's Automotive Service Inc	SERVICE 2018 FORD EXPLORER #	09/15/2020	0	24.00	
01-40-00-53-3200	Pete's Automotive Service Inc	2016 DODGE CHARGER #9	09/15/2020	0	49.50	
01-40-00-53-3200	Pete's Automotive Service Inc	SERVICE 2015 FORD FUSION #15	09/15/2020	0	44.00	
01-40-00-53-3200	Pete's Automotive Service Inc	SERVICE 2018 FORD F-150 PPV #8	09/15/2020	0	24.00	
01-40-00-53-3200	Pete's Automotive Service Inc	SERVICE 2018 CHEVY TAHOE #2	09/15/2020	0	35.00	
01-40-00-53-3200	Pete's Automotive Service Inc	SERVICE 2018 DODGE CHARGER :	09/15/2020	0	252.25	
01-40-00-53-3200	Pete's Automotive Service Inc	SERVICE 2018 FORD POLICE INTR	09/15/2020	0	540.62	
		Vendor Subtotal for Division:40			1,582.14	
01-40-00-53-3200	Zeigler Auto Group II Inc	VEHICLE MAINTENANCE SUPPLI	09/15/2020	51338	71.96	
		Vendor Subtotal for Division:40			71.96	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-40-00-53-4100	College of DuPage	BASIC TRAINING PROGRAM/ALE	09/30/2020	51350	3,735.60	
		Vendor Subtotal for Division:40			3,735.60	
01-40-00-53-4100	ILETSB Executive Institute	FIRST-LINE SUPERVISION 101 WE	09/30/2020	51362	205.00	
		Vendor Subtotal for Division:40			205.00	
01-40-00-53-4100	North East Multi-Regional Training	PATROL RESPONSE TO INTERNET	09/30/2020	51373	80.00	
		Vendor Subtotal for Division:40			80.00	
01-40-00-53-4100	Matthew Sheehan	REIMB MEAL EXPENSE/EMERGEI	09/30/2020	51381	10.00	
		Vendor Subtotal for Division:40			10.00	
01-40-00-53-4200	Andy Frain Services Inc	CROSSING GUARD SERVICES/AU	09/15/2020	0	981.72	
		Vendor Subtotal for Division:40			981.72	
01-40-00-53-4200	Fifth Third Bank	JCPA FLAG (POLICE DEPT)	09/29/2020	244	38.78	
01-40-00-53-4200	Fifth Third Bank	JCPA LUNCH (POLICE DEPT)	09/29/2020	244	22.00	
		Vendor Subtotal for Division:40			60.78	
01-40-00-53-4300	Fifth Third Bank	DIGITAL CHICAGO TRIBUNE SUB	09/29/2020	244	27.72	
		Vendor Subtotal for Division:40			27.72	
01-40-00-53-4350	American Future Systems Inc	RESEARCH & TRAINING MATERL	09/15/2020	51269	254.95	
		Vendor Subtotal for Division:40			254.95	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-40-00-53-4350	Classic Graphic Industries Inc	550 CASE JACKETS FOR PD	09/15/2020	51273	1,019.50	
		Vendor Subtotal for Division:40			1,019.50	
01-40-00-53-4400	Edward Hospital	EMPLOYEE MEDICAL	09/15/2020	51285	100.00	
01-40-00-53-4400	Edward Hospital	EMPLOYEE MEDICAL	09/15/2020	51285	115.00	
		Vendor Subtotal for Division:40			215.00	
01-40-00-53-5400	Nick's Emergency Lighting & More	STRIP OLD CAR #10 (HIT BY FALL	09/15/2020	51311	457.25	
		Vendor Subtotal for Division:40			457.25	
01-40-00-53-5400	O'Hare Towing Service	TOW FOR VAN - CLAIM 178555-01	09/15/2020	51313	503.00	
		Vendor Subtotal for Division:40			503.00	
01-40-00-53-5400	Secretary of State	"M" PLATES FOR NEW PD VEHICL	09/30/2020	51380	158.00	
		Vendor Subtotal for Division:40			158.00	
01-40-00-54-0100	Fifth Third Bank	FLASH DRIVES (POLICE DEPT)	09/29/2020	244	434.31	
01-40-00-54-0100	Fifth Third Bank	USB DRIVES (POLICE DEPT)	09/29/2020	244	146.50	
		Vendor Subtotal for Division:40			580.81	
01-40-00-54-0100	Warehouse Direct Inc	OFFICE SUPPLIES	09/15/2020	51334	117.53	
		Vendor Subtotal for Division:40			117.53	
01-40-00-54-0300	Galls LLC	UNIFORMS/G CZERNIK	09/15/2020	51288	19.72	
		Vendor Subtotal for Division:40			19.72	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-40-00-54-0300	Ray O'Herron Co. Inc	UNIFORMS/D SPEARS	09/15/2020	51314	240.99	
01-40-00-54-0300	Ray O'Herron Co. Inc	UNIFORMS/J MONTIEL	09/15/2020	51314	76.00	
01-40-00-54-0300	Ray O'Herron Co. Inc	UNIFORMS/C CABALLERO	09/15/2020	51314	76.00	
01-40-00-54-0300	Ray O'Herron Co. Inc	UNIFORMS/C CABALLERO	09/15/2020	51314	719.89	
01-40-00-54-0300	Ray O'Herron Co. Inc	UNIFORMS/J MONTIEL	09/15/2020	51314	753.88	
01-40-00-54-0300	Ray O'Herron Co. Inc	BODY ARMOR/G CZERNIK	09/30/2020	51374	1,015.79	
Vendor Subtotal for Division:40					2,882.55	
01-40-00-54-0310	JG Uniforms Inc	UNIFORMS/M RAYMOND	09/15/2020	51299	140.00	
Vendor Subtotal for Division:40					140.00	
01-40-00-54-0310	Ray O'Herron Co. Inc	UNIFORMS/M OSTROWSKI	09/15/2020	51314	24.99	
Vendor Subtotal for Division:40					24.99	
01-40-00-54-0400	McDonald's-Karavites Restaurant 67	PRISONER MEALS	09/15/2020	51303	30.24	
01-40-00-54-0400	McDonald's-Karavites Restaurant 67	PRISONER MEALS	09/15/2020	51303	133.27	
Vendor Subtotal for Division:40					163.51	
01-40-00-54-0400	Metro Mortuary Transport Inc	DOA TRANSPORT (CASE 20-755)	09/15/2020	51305	1,260.00	
Vendor Subtotal for Division:40					1,260.00	
01-40-00-54-0400	TriTech Forensics Inc	PRISONER SPIT HOODS	09/30/2020	51387	415.22	
Vendor Subtotal for Division:40					415.22	
01-40-00-54-0600	Galls LLC	PRISONER LEG SHACKLES	09/15/2020	51288	496.95	
Vendor Subtotal for Division:40					496.95	
01-40-00-54-0601	CDS Office Technologies Inc	ARBITRATOR CAMERA MIC ANTI	09/30/2020	0	120.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal for Division:40			120.00	
01-40-00-54-0602	Galls LLC	OC SPRAY/MEDICAL KIT (PD)	09/15/2020	51288	689.17	
		Vendor Subtotal for Division:40			689.17	
01-40-00-54-0602	Ray O'Herron Co. Inc	LESS LETHAL LAUNCHER	09/15/2020	51314	1,206.03	
01-40-00-54-0602	Ray O'Herron Co. Inc	OC SPRAY (PD)	09/15/2020	51314	202.50	
		Vendor Subtotal for Division:40			1,408.53	
01-40-00-54-0603	TriTech Forensics Inc	EVIDENCE SUPPLIES	09/30/2020	51387	110.50	
01-40-00-54-0603	TriTech Forensics Inc	EVIDENCE SUPPLIES	09/30/2020	51387	155.00	
		Vendor Subtotal for Division:40			265.50	
01-40-00-54-0605	CAMZ Communications Inc	EMERGENCY LIGHTING & EQUIP	09/15/2020	51268	2,000.00	
		Vendor Subtotal for Division:40			2,000.00	
01-50-00-52-0400	Intergovernmental Personnel Benefit	HEALTH/LIFE/DENTAL BREAKDO	09/01/2020	241	28,035.84	
		Vendor Subtotal for Division:50			28,035.84	
01-50-00-52-0420	Benistar/Hartford-6795	RETIREE INSURANCE PREMIUMS	09/15/2020	51263	992.68	
		Vendor Subtotal for Division:50			992.68	
01-50-00-52-0420	Intergovernmental Personnel Benefit	HEALTH/LIFE/DENTAL BREAKDO	09/01/2020	241	28.50	
01-50-00-52-0420	Intergovernmental Personnel Benefit	HEALTH/LIFE/DENTAL BREAKDO	09/01/2020	241	7,623.56	
		Vendor Subtotal for Division:50			7,652.06	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-50-00-52-0425	Intergovernmental Personnel Benefit	HEALTH/LIFE/DENTAL BREAKDO	09/01/2020	241	302.12	
		Vendor Subtotal for Division:50			302.12	
01-50-00-53-0200	AT&T Wireless	AT&T CELLULAR TELEPHONE BI	09/12/2020	243	248.38	
		Vendor Subtotal for Division:50			248.38	
01-50-00-53-3100	Air One Equipment Inc	SCBA/SCUBA CYLINDER HYDRO	09/15/2020	51260	265.00	
		Vendor Subtotal for Division:50			265.00	
01-50-00-53-3200	Certified Fleet Services Inc	REPAIRS TO #213	09/15/2020	0	1,949.81	
		Vendor Subtotal for Division:50			1,949.81	
01-50-00-53-3200	Fifth Third Bank	COOLANT AND DEF REPAIR (FIRI	09/29/2020	244	1,415.45	
		Vendor Subtotal for Division:50			1,415.45	
01-50-00-53-4100	Jason Bencik	REIMB FOR CADS VIRTUAL 2020	09/30/2020	51344	89.00	
		Vendor Subtotal for Division:50			89.00	
01-50-00-53-4100	Jonathan Rouse	REIMB FOR CADS VIRTUAL 2020	09/30/2020	51377	89.00	
		Vendor Subtotal for Division:50			89.00	
01-50-00-53-4100	Michael Smith	REIMB FOR CADS VIRTUAL 2020	09/30/2020	51384	89.00	
		Vendor Subtotal for Division:50			89.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-50-00-53-4200	NFPA	ACTIVITY BOOKS 2020	09/15/2020	51310	81.00	
		Vendor Subtotal for Division:50			81.00	
01-50-00-54-0100	Datasource Ink	TONER/K WILEY	09/15/2020	51279	472.00	
		Vendor Subtotal for Division:50			472.00	
01-50-00-54-0100	Flash Printing Inc	EMS CONTINUATION SHEETS	09/30/2020	51356	160.40	
		Vendor Subtotal for Division:50			160.40	
01-50-00-54-0300	Multi Service Technology Solutions	WORK BOOTS/A VIERA	09/15/2020	51308	139.49	
		Vendor Subtotal for Division:50			139.49	
01-50-00-54-0600	Air One Equipment Inc	REFURBISHED 45.MINUTE BOTTL	09/30/2020	51340	200.00	
		Vendor Subtotal for Division:50			200.00	
01-50-00-54-0600	CJC Auto Parts & Tires	WD40 FOR FIRE STATION	09/30/2020	51348	33.34	
01-50-00-54-0600	CJC Auto Parts & Tires	DEF FLUID FOR FD VEHICLES	09/30/2020	51348	32.26	
		Vendor Subtotal for Division:50			65.60	
01-50-00-54-0600	Fifth Third Bank	LITHIUM BATTERIES (FIRE DEPT)	09/29/2020	244	47.10	
01-50-00-54-0600	Fifth Third Bank	MAILING GEMT TERMINATION O	09/29/2020	244	13.92	
		Vendor Subtotal for Division:50			61.02	
01-50-00-54-0600	State Industrial Products	CAR & TRUCK WASH (FIRE DEPT)	09/15/2020	51326	151.94	
		Vendor Subtotal for Division:50			151.94	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-50-00-54-0600	US Gas	OXYGEN CYLINDER RENTAL/AU	09/15/2020	0	168.30	
01-50-00-54-0600	US Gas	OXYGEN FOR AMBULANCE	09/30/2020	0	99.09	
Vendor Subtotal for Division:50					267.39	
01-60-01-52-0400	Intergovernmental Personnel Benefit	HEALTH/LIFE/DENTAL BREAKDO	09/01/2020	241	4,756.49	
Vendor Subtotal for Division:60					4,756.49	
01-60-01-52-0400	MOE Funds	P/W EMPLOYEE HEALTH INS/NOV	09/30/2020	51370	6,930.20	
Vendor Subtotal for Division:60					6,930.20	
01-60-01-52-0420	Benistar/Hartford-6795	RETIREE INSURANCE PREMIUMS	09/15/2020	51263	1,787.76	
Vendor Subtotal for Division:60					1,787.76	
01-60-01-52-0420	Intergovernmental Personnel Benefit	HEALTH/LIFE/DENTAL BREAKDO	09/01/2020	241	1,996.64	
01-60-01-52-0420	Intergovernmental Personnel Benefit	HEALTH/LIFE/DENTAL BREAKDO	09/01/2020	241	5.70	
Vendor Subtotal for Division:60					2,002.34	
01-60-01-52-0420	Midwest Operating Eng-Pension Tru	P/W RETIREE EMPLOYEE HEALTHI	09/30/2020	51368	1,070.00	
Vendor Subtotal for Division:60					1,070.00	
01-60-01-52-0425	Intergovernmental Personnel Benefit	HEALTH/LIFE/DENTAL BREAKDO	09/01/2020	241	88.27	
Vendor Subtotal for Division:60					88.27	
01-60-01-53-0200	Verizon Wireless	DATA SERVICE FOR TABLETS & M	09/15/2020	0	47.39	
01-60-01-53-0200	Verizon Wireless	DATA FOR MESSAGE BOARD	09/30/2020	0	18.06	
Vendor Subtotal for Division:60					65.45	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-60-01-53-0410	MGP Inc	GIS CONSORTIUM STAFFING SER	09/15/2020	0	1,396.70	
		Vendor Subtotal for Division:60			1,396.70	
01-60-01-53-3100	Battery Service Corporation	BATTERY FOR RIDING MOWER	09/15/2020	51262	41.50	
		Vendor Subtotal for Division:60			41.50	
01-60-01-53-3200	McCann Industries Inc	PAYLOADER SERVICE	09/15/2020	51302	4,056.22	
01-60-01-53-3200	McCann Industries Inc	PAYLOADER REPAIR	09/15/2020	51302	853.30	
		Vendor Subtotal for Division:60			4,909.52	
01-60-01-53-3200	Pete's Automotive Service Inc	SERVICE 2014 FORD FOCUS B-206	09/15/2020	0	44.00	
01-60-01-53-3200	Pete's Automotive Service Inc	SERVICE 2016 FORD EXPLORER (0	09/15/2020	0	44.00	
		Vendor Subtotal for Division:60			88.00	
01-60-01-53-3400	Lyons & Pinner Electric Companies	MAINTENANCE ON LIGHT POLE	09/15/2020	0	611.00	
		Vendor Subtotal for Division:60			611.00	
01-60-01-53-3600	Menards	MISC SUPPLIES FOR INSTALLATI	09/15/2020	51304	48.72	
01-60-01-53-3600	Menards	PAVERS FOR FRONT OF VILLAGE	09/30/2020	51367	41.94	
		Vendor Subtotal for Division:60			90.66	
01-60-01-53-3600	Petroleum Technologies Equipment I	MAINTENANCE TO TANK	09/15/2020	51316	368.25	
		Vendor Subtotal for Division:60			368.25	
01-60-01-53-3600	Pizzo & Associates Ltd	CHICAGO AVE NATIVE PLANT M	09/15/2020	51317	998.75	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal for Division:60			998.75	
01-60-01-53-3610	Strada Construction Company	2020 CURB & SIDEWALK PROJE	09/15/2020	51327	55,578.61	
		Vendor Subtotal for Division:60			55,578.61	
01-60-01-53-3620	Denler Inc	2020 PAVEMENT PRESERVATION -	09/15/2020	51282	50,000.00	
		Vendor Subtotal for Division:60			50,000.00	
01-60-01-53-4300	West Cook County Solid Waste Ager	FY2020-2021 MEMBERSHIP DUES	09/15/2020	51337	4,900.00	
		Vendor Subtotal for Division:60			4,900.00	
01-60-01-53-5350	Greenwood Transfer LLC	STREET SWEEPINGS & TREE REN	09/15/2020	51291	203.77	
		Vendor Subtotal for Division:60			203.77	
01-60-01-53-5350	Roy Strom Refuse Removal Inc	SOLID WASTE TAGS/STORM DAM	09/15/2020	0	1,035.64	
01-60-01-53-5350	Roy Strom Refuse Removal Inc	STUMP GRINDINGS AND BRUSH	09/30/2020	0	116.01	
		Vendor Subtotal for Division:60			1,151.65	
01-60-01-53-5400	Bump City Auto Body Inc	REPAIR VEHICLE DAMAGE DUE 1	09/15/2020	51265	2,005.31	
		Vendor Subtotal for Division:60			2,005.31	
01-60-01-53-5400	Economy Iron Inc	REPAIR OF IRON FENCE AT CHIC	09/30/2020	51355	1,850.00	
		Vendor Subtotal for Division:60			1,850.00	
01-60-01-53-5400	Leyden Lawn Sprinklers Inc	REPAIR SPRINKLER SYSTEM DUE	09/30/2020	51365	65.80	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal for Division:60			65.80	
01-60-01-53-5450	AEP Energy	ELECTRICITY FOR STREET LIGHT	09/15/2020	51259	1,467.51	
		Vendor Subtotal for Division:60			1,467.51	
01-60-01-53-5450	ComEd	ALLEY LIGHTING	09/15/2020	51275	735.01	
01-60-01-53-5450	ComEd	ALLEY LIGHTING	09/30/2020	51352	737.53	
		Vendor Subtotal for Division:60			1,472.54	
01-60-01-53-5450	ComEd	MADISON ST LIGHTING	09/30/2020	51353	76.65	
		Vendor Subtotal for Division:60			76.65	
01-60-01-54-0310	Mark Janopoulos	REIMB UNIFORM ALLOWANCE	09/30/2020	51363	208.98	
		Vendor Subtotal for Division:60			208.98	
01-60-01-54-0310	Ken Monterubio	REIMB UNIFORM ALLOWANCE	09/15/2020	51307	72.68	
		Vendor Subtotal for Division:60			72.68	
01-60-01-54-0500	Genuine Parts Co Inc	LIGHT BULBS FOR P/W VEHICLE\$	09/15/2020	51289	27.56	
		Vendor Subtotal for Division:60			27.56	
01-60-01-54-0600	3M Company	3M GREEN FILM FOR SIGNS	09/15/2020	51258	301.50	
		Vendor Subtotal for Division:60			301.50	
01-60-01-54-0600	DuPage Topsoil Inc	TOP SOIL	09/15/2020	51283	385.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal for Division:60			385.00	
01-60-01-54-0600	W.W. Grainger Inc	TRASH BAGS	09/30/2020	51357	69.60	
		Vendor Subtotal for Division:60			69.60	
01-60-01-54-0600	Hall Signs Inc	SIGN POSTS & OTHER SIGN PART	09/30/2020	51359	1,652.13	
		Vendor Subtotal for Division:60			1,652.13	
01-60-01-54-0600	Menards	P/W MISC SUPPLIES	09/30/2020	51367	224.39	
01-60-01-54-0600	Menards	P/W SHOP SUPPLIES	09/30/2020	51367	109.02	
		Vendor Subtotal for Division:60			333.41	
01-60-01-54-0600	W.C. Schauer Hardware	ELECTRIC METALLIC TUBE FOR C	09/30/2020	51379	6.99	
		Vendor Subtotal for Division:60			6.99	
01-60-01-54-0600	SiteOne Landscape Supply LLC	GRASS SEED	09/15/2020	51323	224.83	
		Vendor Subtotal for Division:60			224.83	
01-60-05-53-5500	Roy Strom Refuse Removal Inc	REFUSE REMOVAL PER CONTRAC	09/30/2020	0	94,860.98	
		Vendor Subtotal for Division:60			94,860.98	
		Subtotal for Fund: 01			665,828.16	
02-00-00-21-0000	Brian Reynolds	Refund Check 008663-000, 7911 NOI	09/24/2020	51375	45.00	
		Vendor Subtotal for Division:00			45.00	
02-00-00-21-0015	State Treasurer	PR Batch 00015.09.2020 State Income	09/15/2020	999631	1,551.88	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
02-00-00-21-0015	State Treasurer	PR Batch 00030.09.2020 State Income	09/30/2020	999625	1,533.50	
Vendor Subtotal for Division:00					3,085.38	
02-00-00-21-0015	United States Treasury	PR Batch 00015.09.2020 FICA Emplo	09/15/2020	999632	2,124.24	
02-00-00-21-0015	United States Treasury	PR Batch 00015.09.2020 Federal Inco	09/15/2020	999632	3,928.76	
02-00-00-21-0015	United States Treasury	PR Batch 00015.09.2020 Medicare En	09/15/2020	999632	496.76	
02-00-00-21-0015	United States Treasury	PR Batch 00015.09.2020 Medicare En	09/15/2020	999632	496.76	
02-00-00-21-0015	United States Treasury	PR Batch 00015.09.2020 FICA Emplo	09/15/2020	999632	2,124.24	
02-00-00-21-0015	United States Treasury	PR Batch 00030.09.2020 FICA Emplo	09/30/2020	999626	2,063.15	
02-00-00-21-0015	United States Treasury	PR Batch 00030.09.2020 FICA Emplo	09/30/2020	999626	2,063.15	
02-00-00-21-0015	United States Treasury	PR Batch 00030.09.2020 Federal Inco	09/30/2020	999626	3,839.57	
02-00-00-21-0015	United States Treasury	PR Batch 00030.09.2020 Medicare En	09/30/2020	999626	491.43	
02-00-00-21-0015	United States Treasury	PR Batch 00030.09.2020 Medicare En	09/30/2020	999626	491.43	
Vendor Subtotal for Division:00					18,119.49	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00030.09.2020 IMRF Emplc	09/30/2020	999623	3,242.15	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00030.09.2020 IMRF Emplc	09/30/2020	999623	449.77	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00030.09.2020 IMRF Emplc	09/30/2020	999623	185.00	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00030.09.2020 IMRF-Volun	09/30/2020	999623	191.04	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00030.09.2020 IMRF-Volun	09/30/2020	999623	388.95	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00030.09.2020 IMRF Emplc	09/30/2020	999623	1,333.61	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2020 IMRF Emplc	09/15/2020	999623	200.30	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2020 IMRF Emplc	09/15/2020	999623	1,329.24	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2020 IMRF Emplc	09/15/2020	999623	486.98	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2020 IMRF Emplc	09/15/2020	999623	3,231.50	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2020 IMRF-Volun	09/15/2020	999623	387.05	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2020 IMRF-Volun	09/15/2020	999623	225.06	
Vendor Subtotal for Division:00					11,650.65	
02-00-00-21-0040	ICMA Retirement Corporation - 302	PR Batch 00015.09.2020 ICMA	09/15/2020	999629	24.71	
02-00-00-21-0040	ICMA Retirement Corporation - 302	PR Batch 00015.09.2020 ICMA	09/15/2020	999629	99.78	
02-00-00-21-0040	ICMA Retirement Corporation - 302	PR Batch 00030.09.2020 ICMA	09/30/2020	999622	24.71	
02-00-00-21-0040	ICMA Retirement Corporation - 302	PR Batch 00030.09.2020 ICMA	09/30/2020	999622	102.37	
Vendor Subtotal for Division:00					251.57	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
02-00-00-21-0041	AXA Equitable Retirement	PR Batch 00015.09.2020 AXA Flat 50	09/15/2020	999627	100.00	
02-00-00-21-0041	AXA Equitable Retirement	PR Batch 00015.09.2020 AXA Flat	09/15/2020	999627	142.00	
02-00-00-21-0041	AXA Equitable Retirement	PR Batch 00030.09.2020 AXA Flat 50	09/30/2020	999620	100.00	
02-00-00-21-0041	AXA Equitable Retirement	PR Batch 00030.09.2020 AXA Flat	09/30/2020	999620	142.00	
Vendor Subtotal for Division:00					484.00	
02-00-00-21-0050	International Union of Operating Eng	PR Batch 00030.09.2020 Public Work:	09/30/2020	6217	327.13	
02-00-00-21-0050	International Union of Operating Eng	PR Batch 00015.09.2020 Public Work:	09/15/2020	6217	324.02	
Vendor Subtotal for Division:00					651.15	
02-00-00-21-0050	International Union of Operating Eng	PR Batch 00030.09.2020 Public Work:	09/30/2020	6218	64.67	
02-00-00-21-0050	International Union of Operating Eng	PR Batch 00015.09.2020 Public Work:	09/15/2020	6218	64.08	
Vendor Subtotal for Division:00					128.75	
02-00-00-21-0050	NCPERS Group Life Ins.	PR Batch 00030.09.2020 Supplementa	09/30/2020	6219	9.60	
02-00-00-21-0050	NCPERS Group Life Ins.	PR Batch 00015.09.2020 Supplementa	09/15/2020	6219	9.60	
Vendor Subtotal for Division:00					19.20	
02-00-00-46-6580	Todd Aumann	REFUND OVERPAYMENT OF WAT	09/30/2020	51342	48.00	
Vendor Subtotal for Division:00					48.00	
02-60-06-52-0400	Intergovernmental Personnel Benefit	HEALTH/LIFE/DENTAL BREAKDO	09/01/2020	241	6,733.07	
Vendor Subtotal for Division:60					6,733.07	
02-60-06-52-0400	MOE Funds	P/W EMPLOYEE HEALTH INS/NOV	09/30/2020	51370	8,461.80	
Vendor Subtotal for Division:60					8,461.80	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
02-60-06-52-0420	Midwest Operating Eng-Pension Tru	P/W RETIREE EMPLOYEE HEALTH	09/30/2020	51368	766.00	
		Vendor Subtotal for Division:60			766.00	
02-60-06-52-0425	Intergovernmental Personnel Benefit	HEALTH/LIFE/DENTAL BREAKDO	09/01/2020	241	200.53	
		Vendor Subtotal for Division:60			200.53	
02-60-06-53-0100	ComEd	ELECTRICITY FOR PUMP STATION	09/15/2020	51276	3,862.15	
		Vendor Subtotal for Division:60			3,862.15	
02-60-06-53-0200	CALL ONE	MONTHLY PHONE SERVICE	09/15/2020	51267	524.91	
		Vendor Subtotal for Division:60			524.91	
02-60-06-53-0200	Comcast Cable	INTERNET AT PUMP STATION	09/30/2020	51351	104.85	
		Vendor Subtotal for Division:60			104.85	
02-60-06-53-0200	Verizon Wireless	DATA SERVICE FOR TABLETS & N	09/15/2020	0	47.39	
		Vendor Subtotal for Division:60			47.39	
02-60-06-53-0300	BKD LLP	FY 2020 AUDIT PROGRESSIVE BIL	09/15/2020	51264	6,020.00	
		Vendor Subtotal for Division:60			6,020.00	
02-60-06-53-0410	MGP Inc	GIS CONSORTIUM STAFFING SER	09/15/2020	0	1,396.70	
		Vendor Subtotal for Division:60			1,396.70	
02-60-06-53-0410	SBRK Finance Holdings Inc	UB WEB PAYMENTS/AUG 2020	09/15/2020	51321	456.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
Vendor Subtotal for Division:60					456.00	
02-60-06-53-3050	Core & Main LP	REPLACEMENT STOCK FOR MAIN	09/30/2020	51354	183.66	
02-60-06-53-3050	Core & Main LP	SLEEVES FOR MAIN BREAK & FC	09/30/2020	51354	332.90	
02-60-06-53-3050	Core & Main LP	COUPLING USED AT VALVE REPL	09/30/2020	51354	288.93	
02-60-06-53-3050	Core & Main LP	PART FOR WATER PROJECT DIG	09/30/2020	51354	332.90	
Vendor Subtotal for Division:60					1,138.39	
02-60-06-53-3200	Wigit's Truck Center	SWEEPER REPAIR	09/30/2020	51391	116.55	
Vendor Subtotal for Division:60					116.55	
02-60-06-53-3300	De Lage Landen Financial Svcs Inc	MONTHLY LEASING (3) COPIERS/	09/15/2020	51280	53.10	
Vendor Subtotal for Division:60					53.10	
02-60-06-53-3300	Regal Business Machines Inc	(3) COPIERS MAINTENANCE & CC	09/15/2020	51319	34.30	
Vendor Subtotal for Division:60					34.30	
02-60-06-53-3300	Russo Power Equipment Inc	TIRES FOR WATER DEPT LAWNM	09/15/2020	51320	139.98	
Vendor Subtotal for Division:60					139.98	
02-60-06-53-3600	Nicor Gas Company	NATURAL GAS FOR PUMP STATIC	09/15/2020	51312	60.16	
Vendor Subtotal for Division:60					60.16	
02-60-06-53-3630	Anthony Arendt	OVERHEAD SEWER REIMBURSE	09/30/2020	51341	4,000.00	
Vendor Subtotal for Division:60					4,000.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
02-60-06-53-3630	Eric & Laurie Gilbert	OVERHEAD SEWER REIMBURSEMENT	09/15/2020	51290	4,000.00	
		Vendor Subtotal for Division:60			4,000.00	
02-60-06-53-3630	Ralph Martire	OVERHEAD SEWER REIMBURSEMENT	09/30/2020	51366	4,000.00	
		Vendor Subtotal for Division:60			4,000.00	
02-60-06-53-3630	Betsy Samore	OVERHEAD SEWER REIMBURSEMENT	09/30/2020	51378	4,000.00	
		Vendor Subtotal for Division:60			4,000.00	
02-60-06-53-3630	Linda Wolf	OVERHEAD SEWER REIMBURSEMENT	09/30/2020	51392	3,287.50	
		Vendor Subtotal for Division:60			3,287.50	
02-60-06-53-3640	Murphy's Contractors Equipment Inc	EQUIPMENT FOR SEWER REPAIR	09/30/2020	51371	349.54	
		Vendor Subtotal for Division:60			349.54	
02-60-06-53-3640	Ozinga Ready Mix Concrete Inc	CONCRETE FOR STREET DIG	09/15/2020	51315	502.00	
		Vendor Subtotal for Division:60			502.00	
02-60-06-53-3640	Suburban General Construction Inc	REPAIR SINKHOLE AT 822 FOREST	09/15/2020	0	9,995.00	
		Vendor Subtotal for Division:60			9,995.00	
02-60-06-53-4350	Sebis Direct (Printing)	UTILITY BILL PRINTING/JUL 2020	09/15/2020	0	129.89	
		Vendor Subtotal for Division:60			129.89	
02-60-06-53-4480	Suburban Laboratories Inc	WATER QUALITY TESTING	09/15/2020	51328	217.50	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
Vendor Subtotal for Division:60					217.50	
02-60-06-53-5350	Greenwood Transfer LLC	SEWER & BASIN DISPOSALS	09/15/2020	51291	284.41	
02-60-06-53-5350	Greenwood Transfer LLC	STREET SWEEPINGS & TREE REM	09/15/2020	51291	737.56	
02-60-06-53-5350	Greenwood Transfer LLC	STREET SWEEPING DEBRIS	09/30/2020	51358	588.44	
02-60-06-53-5350	Greenwood Transfer LLC	STREET SWEEPINGS & SEWER DI	09/30/2020	51358	929.35	
02-60-06-53-5350	Greenwood Transfer LLC	STREET SWEEPING DEBRIS	09/30/2020	51358	166.14	
Vendor Subtotal for Division:60					2,705.90	
02-60-06-54-0600	Core & Main LP	NEW WATER METER/603 THATCH	09/15/2020	51278	210.00	
02-60-06-54-0600	Core & Main LP	NEW HANDHELD COMPUTER FOI	09/15/2020	51278	6,750.00	
02-60-06-54-0600	Core & Main LP	B-BOX REPAIR LIDS FOR STOCK	09/15/2020	51278	57.96	
02-60-06-54-0600	Core & Main LP	FLANGE COUPLER KIT FOR STOC	09/15/2020	51278	75.00	
02-60-06-54-0600	Core & Main LP	NEW WATER METER/919 JACKSO	09/15/2020	51278	210.00	
02-60-06-54-0600	Core & Main LP	NEW WATER METER/7525 BERKSI	09/30/2020	51354	210.00	
02-60-06-54-0600	Core & Main LP	SLEEVES FOR MAIN BREAK & FC	09/30/2020	51354	266.47	
Vendor Subtotal for Division:60					7,779.43	
02-60-06-54-0600	Eden Brothers LLC	REPLACEMENT WIRE LEADS FOF	09/15/2020	51284	83.40	
Vendor Subtotal for Division:60					83.40	
02-60-06-54-0600	Hawkins Inc	SODIUM HYPOCHLORITE	09/15/2020	0	427.50	
Vendor Subtotal for Division:60					427.50	
02-60-06-54-0600	W.C. Schauer Hardware	SUPPLIES FOR QUILL INSTALL AI	09/30/2020	51379	10.60	
Vendor Subtotal for Division:60					10.60	
02-60-06-54-0600	Standard Equipment Company	ROOT CUTTING BLADES FOR SEV	09/15/2020	51325	968.35	
02-60-06-54-0600	Standard Equipment Company	SIDE BROOMS FOR STREET SWEI	09/30/2020	51385	806.46	
Vendor Subtotal for Division:60					1,774.81	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
02-60-06-54-0600	USABlueBook	SUPPLIES FOR SODIUM HYPOCHLORITE	09/30/2020	51389	45.00	
		Vendor Subtotal for Division:60			45.00	
02-60-06-54-1300	Sebis Direct (Postage)	UTILITY BILLING POSTAGE/AUG	09/02/2020	242	410.69	
02-60-06-54-1300	Sebis Direct (Postage)	UTILITY BILLING POSTAGE/SEP 2	09/02/2020	242	673.27	
		Vendor Subtotal for Division:60			1,083.96	
02-60-06-54-2200	City of Chicago	PURCHASE OF WATER	09/15/2020	51271	118,062.96	
02-60-06-54-2200	City of Chicago	PURCHASE OF WATER	09/15/2020	51271	98,172.58	
		Vendor Subtotal for Division:60			216,235.54	
02-60-06-55-1300	Thomas Engineering Group LLC	2020 CONSTRUCTION ENGR SERV	09/30/2020	51386	7,921.73	
		Vendor Subtotal for Division:60			7,921.73	
02-60-06-55-9100	Strada Construction Company	2020 CURB & SIDEWALK PROJECT	09/15/2020	51327	10,000.00	
		Vendor Subtotal for Division:60			10,000.00	
		Subtotal for Fund: 02			343,148.37	
03-00-00-55-9100	Seeco Consultants Inc	2020 MATERIAL TESTING/SIP - PA	09/15/2020	51322	1,952.00	
		Vendor Subtotal for Division:00			1,952.00	
		Subtotal for Fund: 03			1,952.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
14-00-00-55-1250	Thomas Engineering Group LLC	2020 CONSTRUCTION ENGR SERV	09/30/2020	51386	5,981.09	
		Vendor Subtotal for Division:00			5,981.09	
		Subtotal for Fund: 14			5,981.09	
16-00-00-53-0420	Klein Thorpe and Jenkins Ltd	TIF ISSUES (2008)	09/30/2020	0	110.00	
		Vendor Subtotal for Division:00			110.00	
		Subtotal for Fund: 16			110.00	
31-00-00-53-0100	ComEd	ELECTRICITY FOR 10 LATHROP A	09/15/2020	51276	18.46	
31-00-00-53-0100	ComEd	ELECTRICITY FOR 11 ASHLAND (09/15/2020	51276	19.87	
31-00-00-53-0100	ComEd	ELECTRICITY FOR 11 ASHLAND (09/15/2020	51276	20.00	
		Vendor Subtotal for Division:00			58.33	
31-00-00-53-0100	Fifth Third Bank	NATURAL GAS FOR 10 LATHROP A	09/29/2020	244	19.63	
		Vendor Subtotal for Division:00			19.63	
31-00-00-53-0100	Nicor Gas Company	NATURAL GAS FOR 11 ASHLAND	09/30/2020	51372	23.38	
31-00-00-53-0100	Nicor Gas Company	NATURAL GAS FOR 11 ASHLAND	09/30/2020	51372	29.21	
		Vendor Subtotal for Division:00			52.59	
31-00-00-53-0425	Klein Thorpe and Jenkins Ltd	MADISON STREET TIF DISTRICT	09/30/2020	0	44.00	
		Vendor Subtotal for Division:00			44.00	
		Subtotal for Fund: 31			174.55	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
35-00-00-53-0380	Thomas Engineering Group LLC	2020 CONSTRUCTION ENGR SERV	09/30/2020	51386	20,381.14	
		Vendor Subtotal for Division:00			20,381.14	
35-00-00-55-9100	Stanley Clark	REIMB FOR IRRIGATION DAMAG	09/30/2020	51349	1,040.00	
		Vendor Subtotal for Division:00			1,040.00	
35-00-00-55-9100	Mary Shoemaker	REIMB FOR IRRIGATION DAMAG	09/30/2020	51383	173.29	
		Vendor Subtotal for Division:00			173.29	
				Subtotal for Fund: 35	21,594.43	
				Report Total:	1,038,788.60	



Village of River Forest

MONTHLY FINANCE REPORT Fiscal Year 2021 through September 30, 2020

This report includes financial information for Fiscal Year 2021 through September 30, 2020 which represents 41.67% of the fiscal year. A revenue and expenditure report by fund and account and an investment report for September 2020 are attached.

GENERAL FUND

Revenues, Expenditures and Changes in Fund Balance Fiscal Year 2021 through September 30, 2020

	<u>2021</u>		<u>Percent</u>
	<u>Budget</u>	<u>Actual</u>	<u>Rec/Exp</u>
REVENUES			
Taxes			
Property Taxes	\$6,702,507	\$2,651,101	39.55%
General Sales Taxes	1,870,834	718,096	38.38%
Non Home Rule Sales Tax	845,232	252,842	29.91%
Utility Taxes	606,462	227,587	37.53%
Restaurant Tax	164,877	48,128	29.19%
Telecommunications Tax	219,348	95,950	43.74%
Real Estate Transfer Tax	118,295	73,212	61.89%
Cannabis State Excise Tax	4,500	2,944	65.42%
Intergovernmental Revenue			
Personal Property Replacement Tax	177,760	58,140	32.71%
Use Tax	396,606	184,078	46.41%
State Income Taxes	1,173,060	530,493	45.22%
Licenses and Permits	1,268,855	626,785	49.40%
Charges for Services			
Garbage Collections	1,120,195	449,823	40.16%
Other Charges for Services	786,605	173,203	22.02%
Fines	276,539	65,752	23.78%
Investment Income	136,712	19,812	14.49%
Grants and Contributions	47,861	22,008	45.98%
Miscellaneous Revenues	427,945	93,635	21.88%
TOTAL REVENUES	\$16,344,193	\$6,293,589	38.51%
EXPENDITURES			
Administration	\$ 1,581,114	\$ 668,970	42.31%
E911	167,976	60,128	35.80%
Boards & Commissions	49,464	33,673	68.08%
Building and Development	505,401	175,022	34.63%
Legal Services	162,000	70,979	43.81%
Police Department	6,656,454	2,253,473	33.85%
Fire Department	4,802,708	1,757,018	36.58%
Public Works	2,843,324	1,030,102	36.23%
TOTAL EXPENDITURES	\$16,768,441	\$6,049,365	36.08%
NET CHANGE IN FUND BALANCE	(\$424,248)	\$244,224	

Revenues

Fiscal year-to-date revenue collections are at 38.51%. Property Tax Revenue is at 39.55%. Collections on the 2nd installment of the 2019 levy began in July but with the due date extended until October 1st receipts

are slightly lower than expected for September. Sales tax and non-home rule sales tax revenues continue to fall below budget projections. We continue to see the effects that COVID 19 has had on some of these revenues, especially non-home rule sales tax receipts and will continue to watch them. Restaurant tax revenues are lower due to many of the food establishments being forced to close or reduce services due to COVID 19. We now have a better picture of how our revenues have been impacted so far by the COVID -19 pandemic and will provide an update to the Board. Real estate transfer tax revenue is higher due to the timing of real estate sales. Utility tax payments are typically elevated during the warmer summer (electric) and cooler winter (gas) months and vary based on weather conditions. The Village began receiving tax revenue from the Cannabis State Excise taxes back in March of 2020. As of January 1, 2020, municipalities will receive a portion of the tax revenues generated by the sale of cannabis. These revenues are to be used for public safety.

Income tax receipts are slightly lower than last year at this time but this was expected and can be adjusted when a better projection is determined. The payment received in May is for April 2020 collections which is normally the highest revenue month. Due to the extension of the income tax filing deadline the August and September receipts were higher than expected. License and permit revenue includes spring building permit activity and vehicle sticker revenue. The due date to purchase 2020 vehicle stickers was extended to September 14, 2020. A significant portion of that revenue is reflected in this report. Grants and Contributions include the census grant, a bullet proof vest reimbursement and donations for the Sustainability Commission.

Expenditures

Expenditures are at 36.08% of the budgeted amount. Staff has worked hard to reduce expenditures while still providing the services needed during the COVID-19 pandemic. Salaries and benefits, with the exception of overtime, include payment for services rendered through the end of the month. Other expenditures are lower because there is about a month lag between the time that goods are received or services are performed, and when the vendor payment is made for the goods or services. Payments made in May for goods received and services performed prior to May 1st were posted to the prior fiscal year.

WATER AND SEWER FUND

Revenues, Expenditures and Changes in Net Position

Fiscal Year 2021 through September 30, 2020

	2021		Percent
	Budget	Actual	Rec/Exp
Operating Revenues			
Permit Fees	\$ 18,820	\$ 10,550	56.06%
Water Sales	3,224,702	1,449,637	44.95%
Sewer Sales	1,934,052	935,584	48.37%
Water Penalties	31,867	8,019	25.16%
Miscellaneous	45,135	15,249	33.79%
Total Operating Revenues	<u>\$ 5,254,576</u>	<u>\$ 2,419,039</u>	<u>46.04%</u>
Operating Expenses			
Salaries and Benefits	\$ 1,238,435	\$ 518,403	41.86%
Contractual Services	620,173	254,973	41.11%
Water From Chicago	1,602,515	688,791	42.98%
Materials and Supplies	103,756	26,866	25.89%
Depreciation/Debt Service	1,272,146	458,573	36.05%
Transfer to CERF	112,552	0	0.00%
Operating Expenses including Depreciation	<u>\$ 4,949,577</u>	<u>\$ 1,947,606</u>	<u>39.35%</u>
Operating Revenues over Operating Exp	\$ 304,999	\$ 471,433	
Capital Improvements	<u>\$ (1,195,500)</u>	<u>\$ (224,669)</u>	18.79%
Total Revenues over Expenses	<u>\$ (890,501)</u>	<u>\$ 246,764</u>	

Water and Sewer revenues are as projected because they include spring and summer consumption. Overall expenses appear slightly lower due to the delay in receiving and paying invoices for commodities and contractual services. Personnel expenses are about on target. There is a one-month lag in payments to the City of Chicago for FY 2021 water usage. Debt Service expenses include the payment on the IEPA loan.

REVENUES AND EXPENDITURES VS. BUDGET – OTHER FUNDS

Fund #	Fund	Revenues			Expenditures		
		2021 Budget	2021 YTD Actual	% Rec	2021 Budget	2021 YTD Actual	% Exp
03	Motor Fuel Tax	\$ 500,581	\$ 404,116	80.73%	\$ 711,936	\$ 97,731	13.73%
05	Debt Service Fund	\$ 276,123	\$ 107,040	38.77%	\$ 267,681	\$ -	0.00%
13	Cap Equipmnt Replcmnt	\$ 718,681	\$ 51,931	7.23%	\$ 646,324	\$ 70,940	10.98%
14	Capital Improvement	\$ 984,785	\$ 283,966	28.84%	\$ 1,576,330	\$ 159,283	10.10%
16	Economic Development	\$ 0	\$ 19	0.00%	\$ 50,000	\$ 5,330	10.66%
31	TIF-Madison	\$ 156,251	\$ 218,375	139.76%	\$ 84,418	\$ 3,826	4.53%
32	TIF-North	\$ 26,000	\$ 50	0.19%	\$ 17,000	\$ -	0.00%
35	Infrastructure Imp Bond	\$ 4,000	\$ 821	20.53%	\$ 275,000	\$ 135,144	49.14%

CASH AND INVESTMENTS

Fund #	Fund	Cash and Money Markets	IMET Convenience Fund	Investments	Total
1	General	\$ 3,043,175	\$ 19,826	\$ 1,483,343	\$ 4,546,344
3	Motor Fuel Tax	\$ 711,204	\$ -	\$ 150,000	\$ 861,204
5	Debt Service Fund	\$ 299,251	\$ 34,315	\$ -	\$ 333,566
13	Capital Equip Replacement	\$ 658,561	\$ 237,148	\$ 3,077,642	\$ 3,973,351
14	Capital Improvement	\$ 255,110	\$ 239	\$ 729,400	\$ 984,749
16	Economic Development Func	\$ 45,027	\$ -	\$ -	\$ 45,027
31	TIF-Madison Street	\$ 307,466	\$ -	\$ -	\$ 307,466
32	TIF- North Avenue	\$ 33,482	\$ -	\$ -	\$ 33,482
35	Infrastructure Imp Bond Fur	\$ 386,390	\$ -	\$ -	\$ 386,390
2	Water & Sewer	\$ 1,343,916	\$ 177,123	\$ 251,794	\$ 1,772,833
Total		\$ 7,083,582	\$ 468,651	\$ 5,692,179	\$ 13,244,412

SEPTEMBER 2020 FINANCE ACTIVITIES

1. The draft of the Village's Comprehensive Annual Financial Report was reviewed and finalized. The Statistical Section, Transmittal Letter and Management's Discussion and Analysis were prepared.
2. The Finance Director and the Assistant Finance Director took part in a webinar regarding Springbrook's new reporting and analytics software powered by Tableau.
3. The Village of River Forest application and all supporting documentation was submitted to Cook County for reimbursement of Coronavirus Relief Funds that have been allocated to River Forest. The allocation for River Forest was \$100,941.
4. The drafts of the Police and Fire Pension Fund Annual Tax Levy Actuarial Valuations were received. Finance is in the process of reviewing and preparing the estimated tax levy for the Board.

General Ledger

Village of River Forest

User: rmcadams
 Printed: 10/7/2020 1:07:10 PM
 Period 05 - 05
 Fiscal Year 2021



Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01	General Fund							
00								
01-00-00-41-1000	Property Tax-Prior Years	3,278,104.00	2,507,569.91	0.00	143,531.10	2,651,101.01	627,002.99	80.87
01-00-00-41-1021	Property Tax-Current Year	3,424,403.00	0.00	0.00	0.00	0.00	3,424,403.00	0.00
	Property Taxes	6,702,507.00	2,507,569.91	0.00	143,531.10	2,651,101.01	4,051,405.99	39.55
01-00-00-41-1150	Replacement Tax	177,760.00	58,139.44	0.00	0.00	58,139.44	119,620.56	32.71
01-00-00-41-1190	Restaurant Tax	164,877.00	36,483.29	0.00	11,645.03	48,128.32	116,748.68	29.19
01-00-00-41-1200	Sales Tax	1,870,834.00	576,620.26	0.00	141,475.82	718,096.08	1,152,737.92	38.38
01-00-00-41-1205	State Use Tax	396,606.00	142,088.35	0.00	41,989.72	184,078.07	212,527.93	46.41
01-00-00-41-1210	Non-Home Rule Sales Tax	845,232.00	200,155.50	0.00	52,686.49	252,841.99	592,390.01	29.91
01-00-00-41-1250	Income Tax	1,173,060.00	444,666.72	0.00	85,826.41	530,493.13	642,566.87	45.22
01-00-00-41-1450	Transfer Tax	118,295.00	53,064.00	0.00	20,148.00	73,212.00	45,083.00	61.89
01-00-00-41-1460	Communication Tax	219,348.00	76,679.71	0.00	19,270.18	95,949.89	123,398.11	43.74
01-00-00-41-1475	Utility Tax Elec	431,462.00	133,643.03	0.00	46,834.47	180,477.50	250,984.50	41.83
01-00-00-41-1480	Utility Tax Gas	175,000.00	41,212.48	0.00	5,896.77	47,109.25	127,890.75	26.92
01-00-00-41-1600	Cannabis State Excise Tax	4,500.00	2,101.14	0.00	842.47	2,943.61	1,556.39	65.41
	Other Taxes	5,576,974.00	1,764,853.92	0.00	426,615.36	2,191,469.28	3,385,504.72	39.29
01-00-00-42-2115	Pet Licenses	2,000.00	410.00	0.00	140.00	550.00	1,450.00	27.50
01-00-00-42-2120	Vehicle Licenses	295,000.00	220,144.00	128.00	30,691.00	250,707.00	44,293.00	84.99
01-00-00-42-2345	Contractor's License Fees	93,510.00	39,712.50	0.00	13,500.00	53,212.50	40,297.50	56.91
01-00-00-42-2350	Business Licenses	21,000.00	5,167.50	0.00	344.00	5,511.50	15,488.50	26.25
01-00-00-42-2355	Tent Licenses	300.00	30.00	0.00	0.00	30.00	270.00	10.00
01-00-00-42-2360	Building Permits	517,525.00	149,634.86	1,408.00	33,461.92	181,688.78	335,836.22	35.11
01-00-00-42-2361	Plumbing Permits	40,880.00	14,035.00	0.00	2,545.00	16,580.00	24,300.00	40.56
01-00-00-42-2362	Electrical Permits	49,600.00	16,580.75	0.00	4,070.50	20,651.25	28,948.75	41.64
01-00-00-42-2364	Reinspection Fees	5,000.00	1,575.00	0.00	525.00	2,100.00	2,900.00	42.00
01-00-00-42-2365	Bonfire Permits	60.00	0.00	0.00	60.00	60.00	0.00	100.00
01-00-00-42-2366	Beekeeping Permit	150.00	25.00	0.00	0.00	25.00	125.00	16.67
01-00-00-42-2368	Solicitors Permits	1,200.00	150.00	0.00	0.00	150.00	1,050.00	12.50
01-00-00-42-2370	Film Crew License	5,100.00	1,600.00	0.00	800.00	2,400.00	2,700.00	47.06
01-00-00-42-2520	Liquor Licenses	25,000.00	0.00	0.00	0.00	0.00	25,000.00	0.00

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01-00-00-42-2570	CableVideo Svc Provider Fees	212,530.00	93,119.40	0.00	0.00	93,119.40	119,410.60	43.81
	Licenses & Permits	1,268,855.00	542,184.01	1,536.00	86,137.42	626,785.43	642,069.57	49.40
01-00-00-43-3065	Police Reports	2,200.00	500.00	0.00	140.00	640.00	1,560.00	29.09
01-00-00-43-3070	Fire Reports	375.00	150.00	0.00	75.00	225.00	150.00	60.00
01-00-00-43-3180	Garbage Collection	1,120,195.00	375,556.24	64.42	74,331.43	449,823.25	670,371.75	40.16
01-00-00-43-3185	Penalties on Garbage Fees	7,475.00	1,973.14	64.01	623.73	2,532.86	4,942.14	33.88
01-00-00-43-3200	Metra Daily Parking	51,840.00	824.93	0.00	393.89	1,218.82	50,621.18	2.35
01-00-00-43-3220	Parking Lot Permit Fees	129,709.00	11,126.38	0.00	5,020.21	16,146.59	113,562.41	12.45
01-00-00-43-3225	Administrative Towing Fees	120,497.00	19,000.00	0.00	13,000.00	32,000.00	88,497.00	26.56
01-00-00-43-3515	NSF Fees	200.00	0.00	0.00	0.00	0.00	200.00	0.00
01-00-00-43-3530	5050 Sidewalk Program	10,000.00	92.88	0.00	0.00	92.88	9,907.12	0.93
01-00-00-43-3536	Elevator Inspection Fees	4,250.00	0.00	0.00	0.00	0.00	4,250.00	0.00
01-00-00-43-3537	Elevator Reinspection Fees	400.00	300.00	0.00	0.00	300.00	100.00	75.00
01-00-00-43-3540	ROW Encroachment Fees	0.00	400.00	0.00	0.00	400.00	-400.00	0.00
01-00-00-43-3550	Ambulance Fees	396,000.00	101,727.24	0.00	1,147.94	102,875.18	293,124.82	25.98
01-00-00-43-3554	CPR Fees	1,000.00	880.00	0.00	0.00	880.00	120.00	88.00
01-00-00-43-3557	Car Fire & Extrication Fee	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
01-00-00-43-3560	State Highway Maintenance	61,659.00	0.00	0.00	15,891.25	15,891.25	45,767.75	25.77
	Charges for Services	1,906,800.00	512,530.81	128.43	110,623.45	623,025.83	1,283,774.17	32.67
01-00-00-44-4230	Police Tickets	168,055.00	32,116.96	210.00	9,437.73	41,344.69	126,710.31	24.60
01-00-00-44-4240	Automated Traffic Enf Fines	41,064.00	0.00	0.00	0.00	0.00	41,064.00	0.00
01-00-00-44-4300	Local Ordinance Tickets	3,947.00	4,150.00	0.00	600.00	4,750.00	-803.00	120.34
01-00-00-44-4430	Court Fines	49,687.00	12,153.88	0.00	0.00	12,153.88	37,533.12	24.46
01-00-00-44-4435	DUI Fines	5,938.00	2,786.04	0.00	227.30	3,013.34	2,924.66	50.75
01-00-00-44-4436	Drug Forfeiture Revenue	534.00	3,389.65	0.00	0.00	3,389.65	-2,855.65	634.77
01-00-00-44-4439	Article 36 Forfeited Funds	2,314.00	0.00	0.00	0.00	0.00	2,314.00	0.00
01-00-00-44-4440	Building Construction Citation	5,000.00	1,100.00	0.00	0.00	1,100.00	3,900.00	22.00
	Fines & Forfeits	276,539.00	55,696.53	210.00	10,265.03	65,751.56	210,787.44	23.78
01-00-00-45-5100	Interest	136,712.00	19,641.11	0.00	268.38	19,909.49	116,802.51	14.56
01-00-00-45-5200	Net Change in Fair Value	0.00	667.32	764.75	0.10	-97.33	97.33	0.00
	Interest	136,712.00	20,308.43	764.75	268.48	19,812.16	116,899.84	14.49
01-00-00-46-6408	Cash OverShort	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-00-00-46-6410	Miscellaneous	9,735.00	5,365.61	75.00	860.50	6,151.11	3,583.89	63.19
01-00-00-46-6411	Miscellaneous Public Safety	3,500.00	45.00	0.00	145.00	190.00	3,310.00	5.43
01-00-00-46-6412	Reimbursements-Crossing Guards	64,836.00	0.00	0.00	0.00	0.00	64,836.00	0.00

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01-00-00-46-6415	Reimbursement of Expenses	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0.00
01-00-00-46-6417	IRMA Reimbursements	50,000.00	0.00	0.00	43,041.01	43,041.01	6,958.99	86.08
01-00-00-46-6510	T-Mobile Lease	36,000.00	12,000.00	0.00	6,000.00	18,000.00	18,000.00	50.00
01-00-00-46-6511	WSCDC Rental Income	52,874.00	21,877.70	0.00	4,375.54	26,253.24	26,620.76	49.65
01-00-00-46-8001	IRMA Excess	200,000.00	0.00	0.00	0.00	0.00	200,000.00	0.00
	Miscellaneous	426,945.00	39,288.31	75.00	54,422.05	93,635.36	333,309.64	21.93
01-00-00-46-6521	Law Enforcement Training Reimb	5,700.00	0.00	0.00	0.00	0.00	5,700.00	0.00
01-00-00-46-6524	ISEARCH Grant	9,125.00	0.00	0.00	0.00	0.00	9,125.00	0.00
01-00-00-46-6525	Bullet Proof Vest Reimb-DOJ	3,819.00	1,022.50	0.00	0.00	1,022.50	2,796.50	26.77
01-00-00-46-6528	IDOT Traffic Safety Grant	28,217.00	997.32	0.00	0.00	997.32	27,219.68	3.53
01-00-00-46-6532	Grants	0.00	14,951.55	0.00	37.06	14,988.61	-14,988.61	0.00
01-00-00-46-6620	State Fire Marshal Training	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
01-00-00-46-7388	Sustainability Comm Donations	0.00	5,000.00	0.00	0.00	5,000.00	-5,000.00	0.00
	Grants & Contributions	47,861.00	21,971.37	0.00	37.06	22,008.43	25,852.57	45.98
01-00-00-48-8000	Sale of Property	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
	Other Financing Sources	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
00		<u>16,344,193.00</u>	<u>5,464,403.29</u>	<u>2,714.18</u>	<u>831,899.95</u>	<u>6,293,589.06</u>	<u>10,050,603.94</u>	<u>38.51</u>
	Revenue	16,344,193.00	5,464,403.29	2,714.18	831,899.95	6,293,589.06	10,050,603.94	38.51
10	Administration							
01-10-00-51-0200	Salaries Regular	644,337.00	206,145.92	51,536.48	0.00	257,682.40	386,654.60	39.99
01-10-00-51-1700	Overtime	500.00	0.00	0.00	0.00	0.00	500.00	0.00
01-10-00-51-1950	Insurance Refusal Reimb	153.00	50.00	12.50	0.00	62.50	90.50	40.85
01-10-00-51-3000	Part-Time Salaries	0.00	6,280.00	0.00	0.00	6,280.00	-6,280.00	0.00
	Personal Services	644,990.00	212,475.92	51,548.98	0.00	264,024.90	380,965.10	40.93
01-10-00-52-0100	ICMA Retirement Contract	13,805.00	0.00	0.00	0.00	0.00	13,805.00	0.00
01-10-00-52-0320	FICA	35,567.00	12,951.68	2,796.66	0.00	15,748.34	19,818.66	44.28
01-10-00-52-0325	Medicare	9,648.00	3,029.12	734.66	0.00	3,763.78	5,884.22	39.01
01-10-00-52-0330	IMRF	72,055.00	21,912.51	5,479.22	0.00	27,391.73	44,663.27	38.02
01-10-00-52-0350	Employee Assistance Program	1,850.00	0.00	0.00	0.00	0.00	1,850.00	0.00
01-10-00-52-0375	Fringe Benefits	10,032.00	3,506.00	854.00	0.00	4,360.00	5,672.00	43.46
01-10-00-52-0400	Health Insurance	77,938.00	25,438.30	7,408.73	975.10	31,871.93	46,066.07	40.89

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01-10-00-52-0420	Health Insurance - Retirees	0.00	808.81	1,422.49	1,416.83	814.47	-814.47	0.00
01-10-00-52-0425	Life Insurance	771.00	255.00	88.00	24.25	318.75	452.25	41.34
01-10-00-52-0430	VEBA Contributions	16,010.00	12,336.09	0.00	0.00	12,336.09	3,673.91	77.05
01-10-00-52-0500	Wellness Program	3,250.00	0.00	0.00	0.00	0.00	3,250.00	0.00
	Benefits	240,926.00	80,237.51	18,783.76	2,416.18	96,605.09	144,320.91	40.10
01-10-00-53-0200	Communications	21,680.00	11,425.56	3,007.00	0.00	14,432.56	7,247.44	66.57
01-10-00-53-0300	Audit Services	21,920.00	4,030.00	11,180.00	0.00	15,210.00	6,710.00	69.39
01-10-00-53-0350	Actuarial Services	3,175.00	0.00	3,335.00	0.00	3,335.00	-160.00	105.04
01-10-00-53-0380	Consulting Services	110,000.00	21,196.15	1,300.90	0.00	22,497.05	87,502.95	20.45
01-10-00-53-0410	IT Support	91,928.00	63,243.18	651.57	14.99	63,879.76	28,048.24	69.49
01-10-00-53-0429	Vehicle Sticker Program	17,355.00	11,785.77	5,258.90	0.00	17,044.67	310.33	98.21
01-10-00-53-1100	Health Inspection Services	15,450.00	3,862.50	0.00	0.00	3,862.50	11,587.50	25.00
01-10-00-53-1250	Unemployment Claims	5,000.00	0.00	0.00	5,476.89	-5,476.89	10,476.89	-109.54
01-10-00-53-2100	Bank Fees	12,028.00	5,141.53	1,349.81	0.00	6,491.34	5,536.66	53.97
01-10-00-53-2200	Liability Insurance	255,539.00	84,098.80	21,024.70	0.00	105,123.50	150,415.50	41.14
01-10-00-53-2250	IRMA Liability Deductible	15,000.00	0.00	0.00	0.00	0.00	15,000.00	0.00
01-10-00-53-3300	Maint of Office Equipment	11,040.00	3,384.73	990.07	0.00	4,374.80	6,665.20	39.63
01-10-00-53-4100	Training	10,500.00	344.99	0.00	0.00	344.99	10,155.01	3.29
01-10-00-53-4250	Travel & Meeting	12,585.00	54.29	0.00	0.00	54.29	12,530.71	0.43
01-10-00-53-4300	Dues & Subscriptions	33,485.00	6,968.62	15,846.09	0.00	22,814.71	10,670.29	68.13
01-10-00-53-4350	Printing	2,200.00	3,314.98	0.00	0.00	3,314.98	-1,114.98	150.68
01-10-00-53-4400	Medical & Screening	1,500.00	2,879.00	230.00	0.00	3,109.00	-1,609.00	207.27
01-10-00-53-5300	Advertising Legal Notice	2,000.00	950.00	510.00	0.00	1,460.00	540.00	73.00
01-10-00-53-5600	Community and Emp Programs	24,250.00	10,419.13	2,606.78	0.00	13,025.91	11,224.09	53.72
	Contractual Services	666,635.00	233,099.23	67,290.82	5,491.88	294,898.17	371,736.83	44.24
01-10-00-54-0100	Office Supplies	14,475.00	4,679.47	832.47	206.58	5,305.36	9,169.64	36.65
01-10-00-54-0150	Office Equipment	3,000.00	0.00	0.00	0.00	0.00	3,000.00	0.00
01-10-00-54-0600	Operating Supplies	0.00	1,774.25	0.00	0.00	1,774.25	-1,774.25	0.00
01-10-00-54-1300	Postage	11,088.00	6,362.28	0.00	0.00	6,362.28	4,725.72	57.38
	Materials & Supplies	28,563.00	12,816.00	832.47	206.58	13,441.89	15,121.11	47.06
10	Administration	1,581,114.00	538,628.66	138,456.03	8,114.64	668,970.05	912,143.95	42.31
14	E911							
01-14-00-53-0380	Consulting Services	3,000.00	0.00	0.00	0.00	0.00	3,000.00	0.00
01-14-00-53-0410	IT Support	8,000.00	8,400.00	0.00	0.00	8,400.00	-400.00	105.00
01-14-00-53-3100	Maintenance of Equipment	500.00	0.00	0.00	0.00	0.00	500.00	0.00
01-14-00-53-4100	Training	1,050.00	0.00	0.00	0.00	0.00	1,050.00	0.00
01-14-00-53-4250	Travel & Meeting	1,500.00	0.00	0.00	0.00	0.00	1,500.00	0.00
01-14-00-53-4275	WSCDC Contribution	148,426.00	40,850.47	10,877.37	0.00	51,727.84	96,698.16	34.85

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01-14-00-53-4277	Citizens Corps Council	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
01-14-00-53-4278	Medical Reserve Corp	500.00	0.00	0.00	0.00	0.00	500.00	0.00
	Contractual Services	<u>167,976.00</u>	<u>49,250.47</u>	<u>10,877.37</u>	<u>0.00</u>	<u>60,127.84</u>	<u>107,848.16</u>	<u>35.80</u>
14	E911	167,976.00	49,250.47	10,877.37	0.00	60,127.84	107,848.16	35.80
15	Boards and Commissions							
01-15-00-52-0320	FICA	248.00	360.90	32.92	0.00	393.82	-145.82	158.80
01-15-00-52-0325	Medicare	58.00	84.41	7.70	0.00	92.11	-34.11	158.81
01-15-00-52-0330	IMRF	438.00	636.82	58.09	0.00	694.91	-256.91	158.66
01-15-00-52-0375	Fringe Benefits	720.00	240.00	60.00	0.00	300.00	420.00	41.67
	Benefits	1,464.00	1,322.13	158.71	0.00	1,480.84	-16.84	101.15
01-15-00-53-0380	Consulting Services	15,000.00	5,000.00	2,500.00	0.00	7,500.00	7,500.00	50.00
01-15-00-53-0400	Secretarial Services	4,000.00	5,821.09	531.00	0.00	6,352.09	-2,352.09	158.80
01-15-00-53-0420	Legal Services	8,000.00	1,084.00	66.00	0.00	1,150.00	6,850.00	14.38
01-15-00-53-4100	Training	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
01-15-00-53-4250	Travel & Meeting	200.00	41.41	54.64	0.00	96.05	103.95	48.03
01-15-00-53-4300	Dues & Subscriptions	375.00	0.00	0.00	0.00	0.00	375.00	0.00
01-15-00-53-4400	Medical & Screening	3,000.00	439.00	400.00	0.00	839.00	2,161.00	27.97
01-15-00-53-4450	Testing	15,000.00	9,205.71	0.00	0.00	9,205.71	5,794.29	61.37
01-15-00-53-5300	AdvertisingLegal Notice	1,250.00	6,100.63	942.89	0.00	7,043.52	-5,793.52	563.48
	Contractual Services	47,825.00	27,691.84	4,494.53	0.00	32,186.37	15,638.63	67.30
01-15-00-54-0100	Office Supplies	150.00	0.00	0.00	0.00	0.00	150.00	0.00
01-15-00-54-1300	Postage	25.00	5.99	0.00	0.00	5.99	19.01	23.96
	Materials & Supplies	<u>175.00</u>	<u>5.99</u>	<u>0.00</u>	<u>0.00</u>	<u>5.99</u>	<u>169.01</u>	<u>3.42</u>
15	Boards and Commissions	49,464.00	29,019.96	4,653.24	0.00	33,673.20	15,790.80	68.08
20	Building and Development							
01-20-00-51-0200	Full-Time Salaries	288,213.00	77,032.96	19,258.24	0.00	96,291.20	191,921.80	33.41
01-20-00-51-1700	Overtime	500.00	0.00	0.00	0.00	0.00	500.00	0.00
01-20-00-51-1950	Insurance Refusal Reimbursemnt	1,373.00	450.00	112.50	0.00	562.50	810.50	40.97
01-20-00-51-3000	Part-Time Salaries	0.00	1,914.00	888.00	0.00	2,802.00	-2,802.00	0.00
	Personal Services	290,086.00	79,396.96	20,258.74	0.00	99,655.70	190,430.30	34.35
01-20-00-52-0320	FICA	17,296.00	4,844.63	1,236.71	0.00	6,081.34	11,214.66	35.16
01-20-00-52-0325	Medicare	4,212.00	1,133.07	289.26	0.00	1,422.33	2,789.67	33.77
01-20-00-52-0330	IMRF	31,640.00	8,246.04	2,061.84	0.00	10,307.88	21,332.12	32.58
01-20-00-52-0375	Fringe Benefits	2,136.00	710.00	180.00	0.00	890.00	1,246.00	41.67

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01-20-00-52-0400	Health Insurance	43,236.00	8,518.32	2,493.38	331.45	10,680.25	32,555.75	24.70
01-20-00-52-0425	Life Insurance	147.00	32.10	8.96	0.00	41.06	105.94	27.93
01-20-00-52-0430	VEBA Contributions	7,496.00	5,094.02	0.00	0.00	5,094.02	2,401.98	67.96
	Benefits	106,163.00	28,578.18	6,270.15	331.45	34,516.88	71,646.12	32.51
01-20-00-53-0370	Professional Services	10,470.00	5,240.91	1,444.94	0.00	6,685.85	3,784.15	63.86
01-20-00-53-1300	Inspection Services	69,490.00	18,703.65	7,410.00	0.00	26,113.65	43,376.35	37.58
01-20-00-53-1305	Plan Review Services	25,000.00	7,037.81	225.00	0.00	7,262.81	17,737.19	29.05
01-20-00-53-3200	Vehicle Maintenance	400.00	0.00	0.00	0.00	0.00	400.00	0.00
01-20-00-53-4100	Training	500.00	350.00	0.00	0.00	350.00	150.00	70.00
01-20-00-53-4300	Dues & Subscriptions	285.00	145.00	0.00	0.00	145.00	140.00	50.88
	Contractual Services	106,145.00	31,477.37	9,079.94	0.00	40,557.31	65,587.69	38.21
01-20-00-54-0100	Office Supplies	500.00	109.65	0.00	0.00	109.65	390.35	21.93
01-20-00-54-0150	Office Equipment	150.00	0.00	0.00	0.00	0.00	150.00	0.00
01-20-00-54-0200	Gas & Oil	503.00	32.11	49.93	0.00	82.04	420.96	16.31
01-20-00-54-0600	Operating Supplies	500.00	100.00	0.00	0.00	100.00	400.00	20.00
	Materials & Supplies	1,653.00	241.76	49.93	0.00	291.69	1,361.31	17.65
01-20-00-57-5013	Transfer to CERF	1,354.00	225.66	0.00	225.66	0.00	1,354.00	0.00
	Other Financing Uses	1,354.00	225.66	0.00	225.66	0.00	1,354.00	0.00
20	Building and Development	505,401.00	139,919.93	35,658.76	557.11	175,021.58	330,379.42	34.63
30	Legal Services							
01-30-00-53-0420	Labor and Employment Legal Svc	30,000.00	12,631.25	3,570.00	0.00	16,201.25	13,798.75	54.00
01-30-00-53-0425	Village Attorney	120,000.00	30,784.59	20,979.18	0.00	51,763.77	68,236.23	43.14
01-30-00-53-0426	Village Prosecutor	12,000.00	2,014.00	1,000.00	0.00	3,014.00	8,986.00	25.12
	Contractual Services	162,000.00	45,429.84	25,549.18	0.00	70,979.02	91,020.98	43.81
30	Legal Services	162,000.00	45,429.84	25,549.18	0.00	70,979.02	91,020.98	43.81
40	Police Department							
01-40-00-51-0100	Salaries Sworn	3,043,282.00	840,064.48	206,398.11	0.00	1,046,462.59	1,996,819.41	34.39
01-40-00-51-0200	Salaries Regular	132,474.00	43,337.68	10,834.42	0.00	54,172.10	78,301.90	40.89
01-40-00-51-1500	Specialist Pay	40,708.00	10,342.80	2,957.00	0.00	13,299.80	27,408.20	32.67
01-40-00-51-1600	Holiday Pay	136,157.00	3,802.60	3,242.95	0.00	7,045.55	129,111.45	5.17
01-40-00-51-1700	Overtime	180,250.00	73,402.66	20,056.62	0.00	93,459.28	86,790.72	51.85
01-40-00-51-1727	IDOT STEP Overtime	28,217.00	997.42	1,359.70	0.00	2,357.12	25,859.88	8.35
01-40-00-51-1800	Educational Incentives	39,800.00	0.00	0.00	0.00	0.00	39,800.00	0.00
01-40-00-51-1950	Insurance Refusal Reim	1,475.00	600.00	150.00	0.00	750.00	725.00	50.85
01-40-00-51-3000	Part-Time Salaries	47,973.00	11,244.84	2,500.16	0.00	13,745.00	34,228.00	28.65
	Personal Services	3,650,336.00	983,792.48	247,498.96	0.00	1,231,291.44	2,419,044.56	33.73

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01-40-00-52-0320	FICA	12,305.00	3,286.44	802.14	0.00	4,088.58	8,216.42	33.23
01-40-00-52-0325	Medicare	52,521.00	13,523.10	3,413.05	0.00	16,936.15	35,584.85	32.25
01-40-00-52-0330	IMRF	17,829.00	5,665.98	1,389.83	0.00	7,055.81	10,773.19	39.57
01-40-00-52-0375	Fringe Benefits	2,160.00	560.00	160.00	0.00	720.00	1,440.00	33.33
01-40-00-52-0400	Health Insurance	521,499.00	150,578.63	46,049.51	6,460.29	190,167.85	331,331.15	36.47
01-40-00-52-0420	Health Insurance - Retirees	94,666.00	38,591.54	20,503.83	12,860.41	46,234.96	48,431.04	48.84
01-40-00-52-0425	Life Insurance	2,273.00	649.54	561.48	371.54	839.48	1,433.52	36.93
01-40-00-52-0430	VEBA Contributions	86,038.00	44,439.23	0.00	0.00	44,439.23	41,598.77	51.65
01-40-00-53-0009	Contribution to Police Pension	1,609,434.00	573,057.21	33,183.23	0.00	606,240.44	1,003,193.56	37.67
	Benefits	2,398,725.00	830,351.67	106,063.07	19,692.24	916,722.50	1,482,002.50	38.22
01-40-00-53-0200	Communications	3,472.00	1,077.88	293.82	0.00	1,371.70	2,100.30	39.51
01-40-00-53-0385	Administrative Adjudication	23,740.00	5,781.38	2,000.00	0.00	7,781.38	15,958.62	32.78
01-40-00-53-0410	IT Support	17,778.00	8,850.36	357.65	0.00	9,208.01	8,569.99	51.79
01-40-00-53-0430	Animal Control	2,500.00	360.00	340.00	0.00	700.00	1,800.00	28.00
01-40-00-53-3100	Maint of Equipment	15,316.00	1,194.89	124.99	0.00	1,319.88	13,996.12	8.62
01-40-00-53-3200	Maintenance of Vehicles	48,545.00	20,074.94	4,549.10	0.00	24,624.04	23,920.96	50.72
01-40-00-53-3600	Maintenance of Buildings	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
01-40-00-53-4100	Training	33,950.00	3,493.22	4,030.60	0.00	7,523.82	26,426.18	22.16
01-40-00-53-4200	Community Support Services	93,171.00	7,500.00	1,042.50	0.00	8,542.50	84,628.50	9.17
01-40-00-53-4250	Travel & Meeting	4,450.00	0.00	0.00	0.00	0.00	4,450.00	0.00
01-40-00-53-4300	Dues & Subscriptions	8,948.00	3,338.84	27.72	0.00	3,366.56	5,581.44	37.62
01-40-00-53-4350	Printing	5,500.00	1,682.38	1,274.45	0.00	2,956.83	2,543.17	53.76
01-40-00-53-4400	Medical & Screening	5,465.00	0.00	215.00	0.00	215.00	5,250.00	3.93
01-40-00-53-5400	Damage Claims	2,500.00	0.00	1,118.25	0.00	1,118.25	1,381.75	44.73
	Contractual Services	266,335.00	53,353.89	15,374.08	0.00	68,727.97	197,607.03	25.81
01-40-00-54-0100	Office Supplies	10,000.00	1,173.22	698.34	0.00	1,871.56	8,128.44	18.72
01-40-00-54-0200	Gas & Oil	41,855.00	9,661.13	2,977.58	0.00	12,638.71	29,216.29	30.20
01-40-00-54-0300	Uniforms Sworn Personnel	27,683.00	5,038.88	2,902.27	0.00	7,941.15	19,741.85	28.69
01-40-00-54-0310	Uniforms Other Personnel	1,200.00	0.00	164.99	0.00	164.99	1,035.01	13.75
01-40-00-54-0400	Prisoner Care	3,540.00	519.71	1,838.73	0.00	2,358.44	1,181.56	66.62
01-40-00-54-0600	Operating Supplies	6,268.00	24.74	496.95	0.00	521.69	5,746.31	8.32
01-40-00-54-0601	Radios	8,350.00	0.00	120.00	0.00	120.00	8,230.00	1.44
01-40-00-54-0602	Firearms and Range Supplies	17,640.00	1,214.99	2,097.70	0.00	3,312.69	14,327.31	18.78
01-40-00-54-0603	Evidence Supplies	7,650.00	1,164.81	265.50	0.00	1,430.31	6,219.69	18.70
01-40-00-54-0605	DUI Expenditures	5,938.00	981.44	2,000.00	0.00	2,981.44	2,956.56	50.21
01-40-00-54-0610	Drug Forfeiture Expenditures	534.00	3,389.65	0.00	0.00	3,389.65	-2,855.65	634.77
01-40-00-54-0615	Article 36 Exp	2,314.00	0.00	0.00	0.00	0.00	2,314.00	0.00
01-40-00-54-0620	Cannabis Tax Act Expenditures	4,500.00	0.00	0.00	0.00	0.00	4,500.00	0.00

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
	Materials & Supplies	137,472.00	23,168.57	13,562.06	0.00	36,730.63	100,741.37	26.72
01-40-00-57-5013	Transfer to CERF	203,586.00	33,931.00	0.00	33,931.00	0.00	203,586.00	0.00
	Other Financing Uses	203,586.00	33,931.00	0.00	33,931.00	0.00	203,586.00	0.00
40	Police Department	6,656,454.00	1,924,597.61	382,498.17	53,623.24	2,253,472.54	4,402,981.46	33.85
50	Fire Department							
01-50-00-51-0100	Salaries Sworn	1,944,935.00	588,851.36	145,731.76	0.00	734,583.12	1,210,351.88	37.77
01-50-00-51-0200	Salaries Regular	87,487.00	28,230.40	7,057.60	0.00	35,288.00	52,199.00	40.34
01-50-00-51-1500	Specialist Pay	138,959.00	46,713.04	11,678.26	0.00	58,391.30	80,567.70	42.02
01-50-00-51-1600	Holiday Pay	82,465.00	0.00	0.00	0.00	0.00	82,465.00	0.00
01-50-00-51-1700	Overtime	150,000.00	74,955.37	16,404.78	0.00	91,360.15	58,639.85	60.91
01-50-00-51-1800	Educational Incentives	15,050.00	0.00	14,050.00	0.00	14,050.00	1,000.00	93.36
01-50-00-51-3000	Part-Time Salaries	34,110.00	6,564.49	2,230.20	0.00	8,794.69	25,315.31	25.78
	Personal Services	2,453,006.00	745,314.66	197,152.60	0.00	942,467.26	1,510,538.74	38.42
01-50-00-51-1950	Insurance Refusal Reimb	1,525.00	500.00	125.00	0.00	625.00	900.00	40.98
01-50-00-52-0320	FICA	7,628.00	2,050.17	546.91	0.00	2,597.08	5,030.92	34.05
01-50-00-52-0325	Medicare	35,600.00	10,339.66	2,740.95	0.00	13,080.61	22,519.39	36.74
01-50-00-52-0330	IMRF	13,303.00	3,617.58	965.05	0.00	4,582.63	8,720.37	34.45
01-50-00-52-0375	Fringe Benefits	1,440.00	480.00	120.00	0.00	600.00	840.00	41.67
01-50-00-52-0400	Health Insurance	316,240.00	94,534.68	28,035.84	4,236.18	118,334.34	197,905.66	37.42
01-50-00-52-0420	Health Insurance - Retirees	22,983.00	6,135.46	8,644.74	6,927.56	7,852.64	15,130.36	34.17
01-50-00-52-0425	Life Insurance	1,456.00	448.97	302.12	192.94	558.15	897.85	38.33
01-50-00-52-0430	VEBA Contributions	53,661.00	29,080.87	0.00	0.00	29,080.87	24,580.13	54.19
01-50-00-53-0010	Contribution to Fire Pension	1,535,040.00	564,906.45	31,255.51	0.00	596,161.96	938,878.04	38.84
	Benefits	1,988,876.00	712,093.84	72,736.12	11,356.68	773,473.28	1,215,402.72	38.89
01-50-00-53-0200	Communications	2,000.00	971.85	248.38	0.00	1,220.23	779.77	61.01
01-50-00-53-0410	IT Support	7,321.00	688.57	0.00	0.00	688.57	6,632.43	9.41
01-50-00-53-3100	Maintenance of Equipment	7,300.00	2,684.14	265.00	0.00	2,949.14	4,350.86	40.40
01-50-00-53-3200	Maintenance of Vehicles	50,250.00	6,373.83	3,365.26	0.00	9,739.09	40,510.91	19.38
01-50-00-53-3300	Maint of Office Equipment	500.00	0.00	0.00	0.00	0.00	500.00	0.00
01-50-00-53-3600	Maintenance of Buildings	3,500.00	0.00	0.00	0.00	0.00	3,500.00	0.00
01-50-00-53-4100	Training	17,300.00	0.00	267.00	0.00	267.00	17,033.00	1.54
01-50-00-53-4200	Community Support Services	16,300.00	11,415.25	81.00	0.00	11,496.25	4,803.75	70.53
01-50-00-53-4250	Travel & Meeting	4,250.00	0.00	0.00	0.00	0.00	4,250.00	0.00
01-50-00-53-4300	Dues & Subscriptions	3,800.00	1,825.50	0.00	0.00	1,825.50	1,974.50	48.04
01-50-00-53-4400	Medical & Screening	15,000.00	0.00	0.00	0.00	0.00	15,000.00	0.00
01-50-00-53-5700	GEMT Expenses	12,000.00	0.00	0.00	0.00	0.00	12,000.00	0.00
	Contractual Services	139,521.00	23,959.14	4,226.64	0.00	28,185.78	111,335.22	20.20

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01-50-00-54-0100	Office Supplies	1,500.00	0.00	632.40	0.00	632.40	867.60	42.16
01-50-00-54-0200	Gas & Oil	12,841.00	2,490.21	914.26	0.00	3,404.47	9,436.53	26.51
01-50-00-54-0300	Uniforms Sworn Personnel	18,450.00	283.34	139.49	0.00	422.83	18,027.17	2.29
01-50-00-54-0600	Operating Supplies	23,300.00	7,685.97	745.95	0.00	8,431.92	14,868.08	36.19
	Materials & Supplies	56,091.00	10,459.52	2,432.10	0.00	12,891.62	43,199.38	22.98
01-50-00-57-5013	Transfer to CERF	165,214.00	27,535.66	0.00	27,535.66	0.00	165,214.00	0.00
	Other Financing Uses	165,214.00	27,535.66	0.00	27,535.66	0.00	165,214.00	0.00
50	Fire Department	4,802,708.00	1,519,362.82	276,547.46	38,892.34	1,757,017.94	3,045,690.06	36.58
60	Public Works							
01-60-01-51-0200	Salaries Regular	529,486.00	171,436.96	42,815.74	0.00	214,252.70	315,233.30	40.46
01-60-01-51-1500	Certification Pay	6,650.00	6,800.00	0.00	0.00	6,800.00	-150.00	102.26
01-60-01-51-1700	Overtime	50,000.00	12,914.63	85.25	146.66	12,853.22	37,146.78	25.71
01-60-01-51-1950	Insurance Refusal Reim	8.00	0.00	0.00	0.00	0.00	8.00	0.00
01-60-01-51-3000	Part-Time Salaries	8,000.00	0.00	0.00	0.00	0.00	8,000.00	0.00
	Personal Services	594,144.00	191,151.59	42,900.99	146.66	233,905.92	360,238.08	39.37
01-60-01-52-0320	FICA	35,916.00	11,709.90	2,613.79	0.00	14,323.69	21,592.31	39.88
01-60-01-52-0325	Medicare	8,610.00	2,738.63	611.31	0.00	3,349.94	5,260.06	38.91
01-60-01-52-0330	IMRF	63,704.00	20,530.26	4,581.52	0.00	25,111.78	38,592.22	39.42
01-60-01-52-0375	Fringe Benefits	4,296.00	1,519.00	358.00	0.00	1,877.00	2,419.00	43.69
01-60-01-52-0400	Health Insurance	121,164.00	55,170.61	11,686.69	685.56	66,171.74	54,992.26	54.61
01-60-01-52-0420	Health Insurance - Retirees	15,497.00	9,007.44	4,860.10	3,590.50	10,277.04	5,219.96	66.32
01-60-01-52-0425	Life Insurance	265.00	65.86	88.27	68.26	85.87	179.13	32.40
01-60-01-52-0430	VEBA Contributions	6,773.00	3,249.08	0.00	0.00	3,249.08	3,523.92	47.97
	Benefits	256,225.00	103,990.78	24,799.68	4,344.32	124,446.14	131,778.86	48.57
01-60-01-53-0200	Communications	1,710.00	214.11	65.45	0.00	279.56	1,430.44	16.35
01-60-01-53-0380	Consulting Services	24,500.00	0.00	0.00	0.00	0.00	24,500.00	0.00
01-60-01-53-0410	IT Support	21,660.00	4,890.10	1,396.70	0.00	6,286.80	15,373.20	29.02
01-60-01-53-1310	Julie Notifications	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
01-60-01-53-3100	Maintenance of Equipment	3,500.00	517.69	41.50	0.00	559.19	2,940.81	15.98
01-60-01-53-3200	Maintenance of Vehicles	28,000.00	8,034.99	4,997.52	0.00	13,032.51	14,967.49	46.54
01-60-01-53-3400	Maintenance TrafficSt Lights	67,400.00	7,049.70	611.00	0.00	7,660.70	59,739.30	11.37
01-60-01-53-3550	Tree Maintenance	104,500.00	3,475.25	0.00	0.00	3,475.25	101,024.75	3.33
01-60-01-53-3600	Maintenance of Bldgs & Grounds	73,670.00	41,539.81	1,457.66	0.00	42,997.47	30,672.53	58.36
01-60-01-53-3610	Maintenance Sidewalks	55,000.00	0.00	55,578.61	0.00	55,578.61	-578.61	101.05
01-60-01-53-3620	Maintenance Streets	58,000.00	0.00	50,000.00	0.00	50,000.00	8,000.00	86.21
01-60-01-53-4100	Training	1,200.00	0.00	0.00	0.00	0.00	1,200.00	0.00

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01-60-01-53-4250	Travel & Meeting	6,460.00	0.00	0.00	0.00	0.00	6,460.00	0.00
01-60-01-53-4300	Dues & Subscriptions	6,660.00	1,076.46	4,900.00	0.00	5,976.46	683.54	89.74
01-60-01-53-4400	Medical & Screening	1,300.00	300.00	0.00	0.00	300.00	1,000.00	23.08
01-60-01-53-5300	AdvertisingLegal Notice	1,000.00	606.40	0.00	0.00	606.40	393.60	60.64
01-60-01-53-5350	Dumping Fees	13,000.00	22,428.21	1,355.42	0.00	23,783.63	-10,783.63	182.95
01-60-01-53-5400	Damage Claims	25,000.00	547.70	3,921.11	0.00	4,468.81	20,531.19	17.88
01-60-01-53-5450	St Light Electricity	27,900.00	5,685.01	3,016.70	0.00	8,701.71	19,198.29	31.19
01-60-05-53-5500	Collection & Disposal	1,120,195.00	296,115.02	94,860.98	0.00	390,976.00	729,219.00	34.90
01-60-05-53-5510	Leaf Disposal	72,000.00	0.00	0.00	0.00	0.00	72,000.00	0.00
	Contractual Services	1,713,655.00	392,480.45	222,202.65	0.00	614,683.10	1,098,971.90	35.87
01-60-01-54-0100	Office Supplies	1,000.00	373.80	0.00	0.00	373.80	626.20	37.38
01-60-01-54-0200	Gas & Oil	14,755.00	2,303.22	1,327.22	0.00	3,630.44	11,124.56	24.60
01-60-01-54-0310	Uniforms	5,450.00	1,275.70	281.66	0.00	1,557.36	3,892.64	28.58
01-60-01-54-0500	Vehicle Parts	10,000.00	2,046.67	27.56	0.00	2,074.23	7,925.77	20.74
01-60-01-54-0600	Operating Supplies & Equipment	81,420.00	10,712.64	2,973.46	0.00	13,686.10	67,733.90	16.81
01-60-01-54-0800	Trees	36,000.00	35,745.00	0.00	0.00	35,745.00	255.00	99.29
01-60-05-54-0600	Operating Supplies	500.00	0.00	0.00	0.00	0.00	500.00	0.00
	Materials & Supplies	149,125.00	52,457.03	4,609.90	0.00	57,066.93	92,058.07	38.27
01-60-01-57-5013	Transfer to CERF	130,175.00	21,695.84	0.00	21,695.84	0.00	130,175.00	0.00
	Other Financing Uses	<u>130,175.00</u>	<u>21,695.84</u>	<u>0.00</u>	<u>21,695.84</u>	<u>0.00</u>	<u>130,175.00</u>	<u>0.00</u>
60	Public Works	<u>2,843,324.00</u>	<u>761,775.69</u>	<u>294,513.22</u>	<u>26,186.82</u>	<u>1,030,102.09</u>	<u>1,813,221.91</u>	<u>36.23</u>
	Expense	<u>16,768,441.00</u>	<u>5,007,984.98</u>	<u>1,168,753.43</u>	<u>127,374.15</u>	<u>6,049,364.26</u>	<u>10,719,076.74</u>	<u>36.08</u>
01	General Fund	424,248.00	-456,418.31	1,171,467.61	959,274.10	-244,224.80	668,472.80	-57.57

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
02	Water & Sewer Fund							
00								
02-00-00-42-2360	Permit Fees	18,820.00	7,750.00	0.00	2,800.00	10,550.00	8,270.00	56.06
	Licenses & Permits	18,820.00	7,750.00	0.00	2,800.00	10,550.00	8,270.00	56.06
02-00-00-43-3100	Water Sales	3,224,702.00	1,089,291.40	959.96	361,305.73	1,449,637.17	1,775,064.83	44.95
02-00-00-43-3150	Sewer Sales	1,934,052.00	703,712.64	139.68	232,011.21	935,584.17	998,467.83	48.37
02-00-00-43-3160	Water Penalties	31,867.00	5,763.64	367.21	2,622.85	8,019.28	23,847.72	25.16
02-00-00-43-3515	NSF Fees	200.00	0.00	0.00	0.00	0.00	200.00	0.00
	Charges for Services	5,190,821.00	1,798,767.68	1,466.85	595,939.79	2,393,240.62	2,797,580.38	46.11
02-00-00-45-5100	Interest	27,935.00	8,053.85	0.00	361.55	8,415.40	19,519.60	30.12
02-00-00-45-5200	Net Change in Fair Value	0.00	916.32	149.40	0.00	766.92	-766.92	0.00
	Interest	27,935.00	8,970.17	149.40	361.55	9,182.32	18,752.68	32.87
02-00-00-46-6410	Miscellaneous	5,000.00	-1.64	0.00	0.00	-1.64	5,001.64	-0.03
02-00-00-46-6417	IRMA	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0.00
	Reimbursements							
02-00-00-46-6580	Sale of Meters	10,000.00	3,381.00	48.00	2,735.00	6,068.00	3,932.00	60.68
	Miscellaneous	17,000.00	3,379.36	48.00	2,735.00	6,066.36	10,933.64	35.68
00		5,254,576.00	1,818,867.21	1,664.25	601,836.34	2,419,039.30	2,835,536.70	46.04
	Revenue	5,254,576.00	1,818,867.21	1,664.25	601,836.34	2,419,039.30	2,835,536.70	46.04
60	Public Works							
02-60-06-51-0200	Salaries Regular	857,342.00	272,551.22	68,126.90	0.00	340,678.12	516,663.88	39.74
02-60-06-51-1500	Specialists Pay	2,100.00	2,100.00	0.00	0.00	2,100.00	0.00	100.00
02-60-06-51-1700	Overtime	12,000.00	8,249.06	948.75	0.00	9,197.81	2,802.19	76.65
02-60-06-51-1950	Insurance Refusal	1,535.00	500.00	125.00	0.00	625.00	910.00	40.72
	Reimb							
02-60-06-51-3000	Part-Time Salaries	8,000.00	0.00	0.00	0.00	0.00	8,000.00	0.00
	Personal Services	880,977.00	283,400.28	69,200.65	0.00	352,600.93	528,376.07	40.02
02-60-06-52-0100	ICMA Retirement	1,534.00	0.00	0.00	0.00	0.00	1,534.00	0.00
02-60-06-52-0320	FICA	53,495.00	17,322.81	4,187.39	0.00	21,510.20	31,984.80	40.21
02-60-06-52-0325	Medicare	12,884.00	4,051.12	988.19	0.00	5,039.31	7,844.69	39.11
02-60-06-52-0330	IMRF	95,923.00	30,366.52	7,410.40	0.00	37,776.92	58,146.08	39.38
02-60-06-52-0375	Fringe Benefits	5,616.00	1,950.00	438.00	0.00	2,388.00	3,228.00	42.52
02-60-06-52-0400	Health Insurance	169,635.00	73,006.61	15,194.87	952.88	87,248.60	82,386.40	51.43
02-60-06-52-0420	Health Insurance - Retirees	3,191.00	2,553.36	766.00	510.66	2,808.70	382.30	88.02
02-60-06-52-0425	Life Insurance	442.00	146.52	200.53	167.21	179.84	262.16	40.69
02-60-06-52-0430	VEBA Contributions	14,738.00	8,849.90	0.00	0.00	8,849.90	5,888.10	60.05

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
	Benefits	357,458.00	138,246.84	29,185.38	1,630.75	165,801.47	191,656.53	46.38
02-60-06-53-0100	Electricity	33,000.00	10,621.55	3,862.15	0.00	14,483.70	18,516.30	43.89
02-60-06-53-0200	Communications	5,460.00	2,655.44	677.15	0.00	3,332.59	2,127.41	61.04
02-60-06-53-0300	Auditing	9,600.00	2,170.00	6,020.00	0.00	8,190.00	1,410.00	85.31
02-60-06-53-0380	Consulting Services	84,500.00	12,000.00	0.00	0.00	12,000.00	72,500.00	14.20
02-60-06-53-0410	IT Support	64,802.00	15,700.10	1,852.70	0.00	17,552.80	47,249.20	27.09
02-60-06-53-1300	Inspections	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
02-60-06-53-1310	JULIE Participation	2,345.00	0.00	0.00	0.00	0.00	2,345.00	0.00
02-60-06-53-2100	Bank Fees	32,870.00	9,249.74	2,335.14	0.00	11,584.88	21,285.12	35.24
02-60-06-53-2200	Liability Insurance	40,021.00	12,918.20	3,229.55	0.00	16,147.75	23,873.25	40.35
02-60-06-53-2250	IRMA Deductible	9,500.00	0.00	0.00	0.00	0.00	9,500.00	0.00
02-60-06-53-3050	Water System	120,500.00	59,779.00	1,138.39	0.00	60,917.39	59,582.61	50.55
	Maintenance							
02-60-06-53-3055	Hydrant Maintenance	25,000.00	0.00	0.00	0.00	0.00	25,000.00	0.00
02-60-06-53-3200	Maintenance of	8,000.00	2,794.84	116.55	0.00	2,911.39	5,088.61	36.39
	Vehicles							
02-60-06-53-3300	Maint of Office	1,000.00	1,268.99	227.38	0.00	1,496.37	-496.37	149.64
	Equipment							
02-60-06-53-3600	Maintenance of	18,750.00	7,915.20	60.16	0.00	7,975.36	10,774.64	42.54
	Buildings							
02-60-06-53-3620	Maintenance of	15,000.00	0.00	0.00	0.00	0.00	15,000.00	0.00
	Streets							
02-60-06-53-3630	Overhead Sewer	59,000.00	30,895.00	19,287.50	0.00	50,182.50	8,817.50	85.06
	Program							
02-60-06-53-3640	SewerCatch Basin	50,000.00	10,197.80	10,846.54	0.00	21,044.34	28,955.66	42.09
	Repair							
02-60-06-53-4100	Training	1,150.00	0.00	0.00	0.00	0.00	1,150.00	0.00
02-60-06-53-4250	Travel & Meeting	3,185.00	0.00	0.00	0.00	0.00	3,185.00	0.00
02-60-06-53-4300	Dues & Subscriptions	1,460.00	560.00	0.00	0.00	560.00	900.00	38.36
02-60-06-53-4350	Printing	4,550.00	469.16	129.89	0.00	599.05	3,950.95	13.17
02-60-06-53-4400	Medical & Screening	700.00	0.00	0.00	0.00	0.00	700.00	0.00
02-60-06-53-4480	Water Testing	4,280.00	1,545.00	217.50	0.00	1,762.50	2,517.50	41.18
02-60-06-53-5300	AdvertisingLegal	500.00	0.00	0.00	0.00	0.00	500.00	0.00
	Notice							
02-60-06-53-5350	Dumping Fees	20,000.00	20,175.36	2,705.90	0.00	22,881.26	-2,881.26	114.41
02-60-06-53-5400	Damage Claims	4,000.00	1,351.37	0.00	0.00	1,351.37	2,648.63	33.78
	Contractual	620,173.00	202,266.75	52,706.50	0.00	254,973.25	365,199.75	41.11
	Services							
02-60-06-54-0100	Office Supplies	500.00	0.00	0.00	0.00	0.00	500.00	0.00
02-60-06-54-0200	Gas & Oil	10,944.00	2,539.22	956.03	0.00	3,495.25	7,448.75	31.94
02-60-06-54-0310	Uniforms	1,525.00	155.24	0.00	0.00	155.24	1,369.76	10.18
02-60-06-54-0500	Vehicle Parts	8,000.00	857.41	0.00	0.00	857.41	7,142.59	10.72
02-60-06-54-0600	Operating Supplies	73,700.00	10,060.69	10,120.74	0.00	20,181.43	53,518.57	27.38
02-60-06-54-1300	Postage	9,087.00	1,093.22	1,083.96	0.00	2,177.18	6,909.82	23.96
02-60-06-54-2200	Water from Chicago	1,602,515.00	472,555.30	216,235.54	0.00	688,790.84	913,724.16	42.98
	Materials & Supplies	1,706,271.00	487,261.08	228,396.27	0.00	715,657.35	990,613.65	41.94

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
02-60-06-55-1150	Sewer System Improvements	175,000.00	138,906.77	0.00	0.00	138,906.77	36,093.23	79.38
02-60-06-55-1300	Water System Improvements	943,000.00	11,764.40	7,921.73	0.00	19,686.13	923,313.87	2.09
02-60-06-55-1400	Meter Replacement Program	7,500.00	5,739.46	0.00	0.00	5,739.46	1,760.54	76.53
02-60-06-55-9100	Street Improvements	70,000.00	50,337.13	10,000.00	0.00	60,337.13	9,662.87	86.20
	Capital Outlay	1,195,500.00	206,747.76	17,921.73	0.00	224,669.49	970,830.51	18.79
02-60-06-55-0010	Depreciation Expense	355,000.00	0.00	0.00	0.00	0.00	355,000.00	0.00
	Depreciation	355,000.00	0.00	0.00	0.00	0.00	355,000.00	0.00
02-60-06-56-0104	IEPA Loan Principal	648,794.00	322,614.67	0.00	0.00	322,614.67	326,179.33	49.73
02-60-06-56-0105	IEPA Loan Interest	268,352.00	135,958.23	0.00	0.00	135,958.23	132,393.77	50.66
	Debt Service	917,146.00	458,572.90	0.00	0.00	458,572.90	458,573.10	50.00
02-60-06-57-5013	Transfer to CERF	112,552.00	18,758.66	0.00	18,758.66	0.00	112,552.00	0.00
	Other Financing Uses	<u>112,552.00</u>	<u>18,758.66</u>	<u>0.00</u>	<u>18,758.66</u>	<u>0.00</u>	<u>112,552.00</u>	<u>0.00</u>
60	Public Works	<u>6,145,077.00</u>	<u>1,795,254.27</u>	<u>397,410.53</u>	<u>20,389.41</u>	<u>2,172,275.39</u>	<u>3,972,801.61</u>	<u>35.35</u>
	Expense	<u>6,145,077.00</u>	<u>1,795,254.27</u>	<u>397,410.53</u>	<u>20,389.41</u>	<u>2,172,275.39</u>	<u>3,972,801.61</u>	<u>35.35</u>
02	Water & Sewer Fund	890,501.00	-23,612.94	399,074.78	622,225.75	-246,763.91	1,137,264.91	-27.71

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
03	Motor Fuel Tax Fund							
00								
03-00-00-41-1490	Local Gasoline Tax	25,000.00	0.00	0.00	0.00	0.00	25,000.00	0.00
	Other Taxes	25,000.00	0.00	0.00	0.00	0.00	25,000.00	0.00
03-00-00-45-5100	Interest	9,485.00	678.71	0.00	72.94	751.65	8,733.35	7.92
	Interest	9,485.00	678.71	0.00	72.94	751.65	8,733.35	7.92
03-00-00-47-7100	State Allotment	277,624.00	70,067.15	0.00	22,841.94	92,909.09	184,714.91	33.47
03-00-00-47-7200	State Renewal Allotment	188,472.00	49,326.89	0.00	15,702.59	65,029.48	123,442.52	34.50
03-00-00-47-7250	State Rebuild Bond Fund Disb	0.00	245,426.26	0.00	0.00	245,426.26	-245,426.26	0.00
	Intergovernmental	466,096.00	364,820.30	0.00	38,544.53	403,364.83	62,731.17	86.54
00		500,581.00	365,499.01	0.00	38,617.47	404,116.48	96,464.52	80.73
	Revenue	500,581.00	365,499.01	0.00	38,617.47	404,116.48	96,464.52	80.73
00								
03-00-00-53-2100	Bank Fees	60.00	0.00	0.00	0.00	0.00	60.00	0.00
03-00-00-53-3620	Street Maintenance	130,000.00	43,400.00	0.00	0.00	43,400.00	86,600.00	33.38
	Contractual Services	130,060.00	43,400.00	0.00	0.00	43,400.00	86,660.00	33.37
03-00-00-54-2100	Snow & Ice Control	81,876.00	0.00	0.00	0.00	0.00	81,876.00	0.00
	Materials & Supplies	81,876.00	0.00	0.00	0.00	0.00	81,876.00	0.00
03-00-00-55-9100	Street Improvement	500,000.00	52,379.37	1,952.00	0.00	54,331.37	445,668.63	10.87
	Capital Outlay	500,000.00	52,379.37	1,952.00	0.00	54,331.37	445,668.63	10.87
00		711,936.00	95,779.37	1,952.00	0.00	97,731.37	614,204.63	13.73
	Expense	711,936.00	95,779.37	1,952.00	0.00	97,731.37	614,204.63	13.73
03	Motor Fuel Tax Fund	211,355.00	-269,719.64	1,952.00	38,617.47	-306,385.11	517,740.11	-144.96

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
05	Debt Service Fund							
00								
05-00-00-41-1000	Prior Yrs Taxes	129,622.00	100,831.39	0.00	5,822.76	106,654.15	22,967.85	82.28
05-00-00-41-1021	Property Taxes Current	141,661.00	0.00	0.00	0.00	0.00	141,661.00	0.00
	Property Taxes	271,283.00	100,831.39	0.00	5,822.76	106,654.15	164,628.85	39.31
05-00-00-45-5100	Interest	4,840.00	345.74	0.00	40.00	385.74	4,454.26	7.97
	Interest	<u>4,840.00</u>	<u>345.74</u>	<u>0.00</u>	<u>40.00</u>	<u>385.74</u>	<u>4,454.26</u>	<u>7.97</u>
00		<u>276,123.00</u>	<u>101,177.13</u>	<u>0.00</u>	<u>5,862.76</u>	<u>107,039.89</u>	<u>169,083.11</u>	<u>38.77</u>
	Revenue	276,123.00	101,177.13	0.00	5,862.76	107,039.89	169,083.11	38.77
00								
05-00-00-53-2100	Bank Fees	500.00	0.00	0.00	0.00	0.00	500.00	0.00
	Contractual Services	500.00	0.00	0.00	0.00	0.00	500.00	0.00
05-00-00-56-0035	2020 GO Bond Principal	262,500.00	0.00	0.00	0.00	0.00	262,500.00	0.00
05-00-00-56-0036	2020 GO Bond Interest	4,681.00	0.00	0.00	0.00	0.00	4,681.00	0.00
	Debt Service	<u>267,181.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>267,181.00</u>	<u>0.00</u>
00		<u>267,681.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>267,681.00</u>	<u>0.00</u>
	Expense	<u>267,681.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>267,681.00</u>	<u>0.00</u>
05	Debt Service Fund	-8,442.00	-101,177.13	0.00	5,862.76	-107,039.89	98,597.89	1,267.94

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
09	Police Pension Fund							
00								
09-00-00-45-5100	Interest	604,024.00	106,932.54	0.00	0.00	106,932.54	497,091.46	17.70
09-00-00-45-5200	Net Change in Fair Value	1,025,698.00	2,608,549.27	0.00	0.00	2,608,549.27	-1,582,851.27	254.32
	Interest	1,629,722.00	2,715,481.81	0.00	0.00	2,715,481.81	-1,085,759.81	166.62
09-00-00-41-1100	Employer Contribution	1,609,434.00	573,057.21	0.00	33,183.23	606,240.44	1,003,193.56	37.67
09-00-00-46-7350	Employee Contribution	322,248.00	84,167.90	0.00	20,764.02	104,931.92	217,316.08	32.56
	Grants & Contributions	1,931,682.00	657,225.11	0.00	53,947.25	711,172.36	1,220,509.64	36.82
00		3,561,404.00	3,372,706.92	0.00	53,947.25	3,426,654.17	134,749.83	96.22
	Revenue	3,561,404.00	3,372,706.92	0.00	53,947.25	3,426,654.17	134,749.83	96.22
00								
09-00-00-52-6100	Pensions	2,661,289.00	1,062,309.50	0.00	0.00	1,062,309.50	1,598,979.50	39.92
09-00-00-52-6150	Pension Refund	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00
	Benefits	2,711,289.00	1,062,309.50	0.00	0.00	1,062,309.50	1,648,979.50	39.18
09-00-00-53-0300	Audit Services	2,240.00	0.00	0.00	0.00	0.00	2,240.00	0.00
09-00-00-53-0350	Actuarial Services	3,677.00	0.00	0.00	0.00	0.00	3,677.00	0.00
09-00-00-53-0360	Payroll Services	28,890.00	6,755.00	0.00	0.00	6,755.00	22,135.00	23.38
09-00-00-53-0380	Consulting Services	53,470.00	15,761.53	0.00	0.00	15,761.53	37,708.47	29.48
09-00-00-53-0420	Legal Services	18,000.00	2,839.50	0.00	0.00	2,839.50	15,160.50	15.78
09-00-00-53-2100	Bank Fees	100.00	0.00	0.00	0.00	0.00	100.00	0.00
09-00-00-53-4100	Training	2,500.00	1,055.00	0.00	0.00	1,055.00	1,445.00	42.20
09-00-00-53-4250	Travel & Meeting	1,500.00	0.00	0.00	0.00	0.00	1,500.00	0.00
09-00-00-53-4300	Dues & Subscriptions	795.00	0.00	0.00	0.00	0.00	795.00	0.00
09-00-00-53-4400	Medical & Screening	3,000.00	0.00	0.00	0.00	0.00	3,000.00	0.00
09-00-00-53-5300	AdvertisingLegal	100.00	0.00	0.00	0.00	0.00	100.00	0.00
	Notice							
09-00-00-54-3100	Misc Expenditures	14,000.00	7,958.88	0.00	0.00	7,958.88	6,041.12	56.85
	Contractual Services	128,272.00	34,369.91	0.00	0.00	34,369.91	93,902.09	26.79
00		2,839,561.00	1,096,679.41	0.00	0.00	1,096,679.41	1,742,881.59	38.62
	Expense	2,839,561.00	1,096,679.41	0.00	0.00	1,096,679.41	1,742,881.59	38.62

<u>Account Number</u>	<u>Description</u>	<u>Budget</u>	<u>Beg Bal</u>	<u>Debits</u>	<u>Credits</u>	<u>End Bal</u>	<u>Remaining</u>	<u>% Exp/Col</u>
09	Police Pension Fund	-721,843.00	-2,276,027.51	0.00	53,947.25	-2,329,974.76	1,608,131.76	322.78

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
10	Fire Pension Fund							
00								
10-00-00-45-5100	InterestDividends	507,553.00	68,053.80	0.00	0.00	68,053.80	439,499.20	13.41
10-00-00-45-5200	Net Change in Fair Value	632,765.00	1,694,905.12	0.00	0.00	1,694,905.12	-1,062,140.12	267.86
	Interest	1,140,318.00	1,762,958.92	0.00	0.00	1,762,958.92	-622,640.92	154.60
10-00-00-41-1100	Employer Contribution	1,535,040.00	564,906.45	0.00	31,255.51	596,161.96	938,878.04	38.84
10-00-00-46-7350	Employee Contribution	206,252.00	60,092.64	0.00	16,426.16	76,518.80	129,733.20	37.10
	Grants & Contributions	1,741,292.00	624,999.09	0.00	47,681.67	672,680.76	1,068,611.24	38.63
00		2,881,610.00	2,387,958.01	0.00	47,681.67	2,435,639.68	445,970.32	84.52
	Revenue	2,881,610.00	2,387,958.01	0.00	47,681.67	2,435,639.68	445,970.32	84.52
00								
10-00-00-52-6100	Pensions Benefits	2,020,164.00	647,909.92	0.00	0.00	647,909.92	1,372,254.08	32.07
		2,020,164.00	647,909.92	0.00	0.00	647,909.92	1,372,254.08	32.07
10-00-00-53-0300	Audit Services	2,240.00	0.00	0.00	0.00	0.00	2,240.00	0.00
10-00-00-53-0350	Actuarial Services	3,203.00	0.00	0.00	0.00	0.00	3,203.00	0.00
10-00-00-53-0360	Payroll Services	13,495.00	4,810.00	0.00	0.00	4,810.00	8,685.00	35.64
10-00-00-53-0380	Consulting Services	40,587.00	13,084.34	0.00	0.00	13,084.34	27,502.66	32.24
10-00-00-53-0420	Legal Services	12,000.00	750.00	0.00	0.00	750.00	11,250.00	6.25
10-00-00-53-2100	Bank Fees	7,200.00	2,427.68	0.00	0.00	2,427.68	4,772.32	33.72
10-00-00-53-4100	Training	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0.00
10-00-00-53-4250	Travel & Meeting	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
10-00-00-53-4300	Dues & Subscriptions	825.00	0.00	0.00	0.00	0.00	825.00	0.00
10-00-00-53-4400	Medical & Screening	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0.00
10-00-00-54-1300	Postage	100.00	0.00	0.00	0.00	0.00	100.00	0.00
10-00-00-54-3100	Misc Expenditures	17,510.00	6,476.13	0.00	0.00	6,476.13	11,033.87	36.99
	Contractual Services	102,160.00	27,548.15	0.00	0.00	27,548.15	74,611.85	26.97
00		2,122,324.00	675,458.07	0.00	0.00	675,458.07	1,446,865.93	31.83
	Expense	2,122,324.00	675,458.07	0.00	0.00	675,458.07	1,446,865.93	31.83
10	Fire Pension Fund	-759,286.00	-1,712,499.94	0.00	47,681.67	-1,760,181.61	1,000,895.61	231.82

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
13	Capital Equip Replacement Fund							
00								
13-00-00-45-5100	Interest	75,800.00	31,511.83	0.00	111.13	31,622.96	44,177.04	41.72
13-00-00-45-5200	Net Change in Fair Value	0.00	-1,531.36	2,259.69	35.66	-3,755.39	3,755.39	0.00
	Interest	75,800.00	29,980.47	2,259.69	146.79	27,867.57	47,932.43	36.76
13-00-00-46-6410	Miscellaneous	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
	Miscellaneous	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
13-00-00-47-7001	From General Fund	500,329.00	83,388.16	83,388.16	0.00	0.00	500,329.00	0.00
13-00-00-47-7002	Transfer from Water and Sewer	112,552.00	18,758.66	18,758.66	0.00	0.00	112,552.00	0.00
13-00-00-48-8000	Sale of Property	25,000.00	24,063.06	0.00	0.00	24,063.06	936.94	96.25
	Other Financing Sources	637,881.00	126,209.88	102,146.82	0.00	24,063.06	613,817.94	3.77
00		718,681.00	156,190.35	104,406.51	146.79	51,930.63	666,750.37	7.23
	Revenue	718,681.00	156,190.35	104,406.51	146.79	51,930.63	666,750.37	7.23
00								
13-00-00-53-2100	Bank Fees	100.00	0.00	0.00	0.00	0.00	100.00	0.00
	Contractual Services	100.00	0.00	0.00	0.00	0.00	100.00	0.00
13-00-00-55-8700	Police Vehicles	45,780.00	0.00	0.00	0.00	0.00	45,780.00	0.00
13-00-00-55-8720	Police Equipment	58,444.00	1,920.00	0.00	0.00	1,920.00	56,524.00	3.29
13-00-00-55-8800	Fire Dept Vehicle	33,500.00	0.00	0.00	0.00	0.00	33,500.00	0.00
13-00-00-55-8850	Fire Dept Equipment	45,000.00	0.00	0.00	0.00	0.00	45,000.00	0.00
13-00-00-55-8910	PW Vehicles	213,500.00	65,600.00	0.00	0.00	65,600.00	147,900.00	30.73
13-00-00-55-8925	PW Equipment	250,000.00	3,420.00	0.00	0.00	3,420.00	246,580.00	1.37
	Capital Outlay	646,224.00	70,940.00	0.00	0.00	70,940.00	575,284.00	10.98
00		646,324.00	70,940.00	0.00	0.00	70,940.00	575,384.00	10.98
	Expense	646,324.00	70,940.00	0.00	0.00	70,940.00	575,384.00	10.98
13	Capital Equip Replacement Fund	-72,357.00	-85,250.35	104,406.51	146.79	19,009.37	-91,366.37	-26.27

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
14	Capital Improvement Fund							
00								
14-00-00-43-3200	Metra Daily Parking Fees	15,100.00	0.00	0.00	0.00	0.00	15,100.00	0.00
14-00-00-43-3220	Parking Lot Permit Fees	43,236.00	0.00	0.00	0.00	0.00	43,236.00	0.00
	Charges for Services	58,336.00	0.00	0.00	0.00	0.00	58,336.00	0.00
14-00-00-44-4240	Automated Traffic Enf Fines	892,569.00	173,555.55	0.00	51,157.50	224,713.05	667,855.95	25.18
	Fines & Forfeits	892,569.00	173,555.55	0.00	51,157.50	224,713.05	667,855.95	25.18
14-00-00-45-5100	Interest	33,880.00	3,780.08	0.00	12.44	3,792.52	30,087.48	11.19
14-00-00-45-5200	Net Change in Fair Value	0.00	-732.46	0.00	0.20	-732.26	732.26	0.00
	Interest	33,880.00	3,047.62	0.00	12.64	3,060.26	30,819.74	9.03
14-00-00-46-6532	Grants	0.00	56,192.25	0.00	0.00	56,192.25	-56,192.25	0.00
	Grants & Contributions	0.00	56,192.25	0.00	0.00	56,192.25	-56,192.25	0.00
00		984,785.00	232,795.42	0.00	51,170.14	283,965.56	700,819.44	28.84
	Revenue	984,785.00	232,795.42	0.00	51,170.14	283,965.56	700,819.44	28.84
00								
14-00-00-53-0440	Property Taxes	0.00	673.05	0.00	0.00	673.05	-673.05	0.00
14-00-00-53-4290	License Fees	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00	100.00
	Contractual Services	12,000.00	12,673.05	0.00	0.00	12,673.05	-673.05	105.61
14-00-00-55-0500	Building Improvements	60,160.00	0.00	0.00	0.00	0.00	60,160.00	0.00
14-00-00-55-1205	Streetscape Improvements	298,380.00	500.00	0.00	0.00	500.00	297,880.00	0.17
14-00-00-55-1250	Alley Improvements	300,000.00	656.50	5,981.09	0.00	6,637.59	293,362.41	2.21
14-00-00-55-8610	Furniture & Equipment	17,190.00	56,192.25	0.00	0.00	56,192.25	-39,002.25	326.89
14-00-00-55-8620	Information Technology Equipme	888,600.00	83,280.50	0.00	0.00	83,280.50	805,319.50	9.37
	Capital Outlay	1,564,330.00	140,629.25	5,981.09	0.00	146,610.34	1,417,719.66	9.37
00		1,576,330.00	153,302.30	5,981.09	0.00	159,283.39	1,417,046.61	10.10

<u>Account Number</u>	<u>Description</u>	<u>Budget</u>	<u>Beg Bal</u>	<u>Debits</u>	<u>Credits</u>	<u>End Bal</u>	<u>Remaining</u>	<u>% Exp/Col</u>
	Expense	<u>1,576,330.00</u>	<u>153,302.30</u>	<u>5,981.09</u>	<u>0.00</u>	<u>159,283.39</u>	<u>1,417,046.61</u>	<u>10.10</u>
14	Capital Improvement Fund	591,545.00	-79,493.12	5,981.09	51,170.14	-124,682.17	716,227.17	-21.08

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
16	Economic Development Fund							
00								
16-00-00-45-5100	Interest	0.00	16.91	0.00	1.81	18.72	-18.72	0.00
	Interest	<u>0.00</u>	<u>16.91</u>	<u>0.00</u>	<u>1.81</u>	<u>18.72</u>	<u>-18.72</u>	<u>0.00</u>
00		<u>0.00</u>	<u>16.91</u>	<u>0.00</u>	<u>1.81</u>	<u>18.72</u>	<u>-18.72</u>	<u>0.00</u>
	Revenue	0.00	16.91	0.00	1.81	18.72	-18.72	0.00
00								
16-00-00-53-0420	Legal Services	50,000.00	5,220.00	110.00	0.00	5,330.00	44,670.00	10.66
	Contractual Services	<u>50,000.00</u>	<u>5,220.00</u>	<u>110.00</u>	<u>0.00</u>	<u>5,330.00</u>	<u>44,670.00</u>	<u>10.66</u>
00		<u>50,000.00</u>	<u>5,220.00</u>	<u>110.00</u>	<u>0.00</u>	<u>5,330.00</u>	<u>44,670.00</u>	<u>10.66</u>
	Expense	<u>50,000.00</u>	<u>5,220.00</u>	<u>110.00</u>	<u>0.00</u>	<u>5,330.00</u>	<u>44,670.00</u>	<u>10.66</u>
16	Economic Development Fund	50,000.00	5,203.09	110.00	1.81	5,311.28	44,688.72	10.62

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
31	TIF-Madison Street							
00								
31-00-00-41-1000	Property Taxes-Prior Years	75,760.00	201,746.61	0.00	16,339.80	218,086.41	-142,326.41	287.86
31-00-00-41-1021	Property Taxes-Current Year	77,275.00	0.00	0.00	0.00	0.00	77,275.00	0.00
	Property Taxes	153,035.00	201,746.61	0.00	16,339.80	218,086.41	-65,051.41	142.51
31-00-00-45-5100	Interest	3,216.00	257.40	0.00	31.34	288.74	2,927.26	8.98
	Interest	<u>3,216.00</u>	<u>257.40</u>	<u>0.00</u>	<u>31.34</u>	<u>288.74</u>	<u>2,927.26</u>	<u>8.98</u>
00		<u>156,251.00</u>	<u>202,004.01</u>	<u>0.00</u>	<u>16,371.14</u>	<u>218,375.15</u>	<u>-62,124.15</u>	<u>139.76</u>
	Revenue	156,251.00	202,004.01	0.00	16,371.14	218,375.15	-62,124.15	139.76
00								
31-00-00-53-0100	Electricity & Natural Gas	1,000.00	514.44	130.55	0.00	644.99	355.01	64.50
31-00-00-53-0300	Audit Services	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
31-00-00-53-0380	Consulting Services	5,000.00	2,000.00	0.00	0.00	2,000.00	3,000.00	40.00
31-00-00-53-0425	Village Attorney	2,500.00	649.50	44.00	0.00	693.50	1,806.50	27.74
31-00-00-53-0440	Property Taxes	0.00	487.44	0.00	0.00	487.44	-487.44	0.00
31-00-00-53-3600	Maintenance of Buildings	4,800.00	0.00	0.00	0.00	0.00	4,800.00	0.00
31-00-00-53-4350	Printing	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
31-00-00-53-5300	AdvertisingLegal Notice	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
	Contractual Services	16,300.00	3,651.38	174.55	0.00	3,825.93	12,474.07	23.47
31-00-00-55-4300	Other Improvements	14,576.00	0.00	0.00	0.00	0.00	14,576.00	0.00
	Capital Outlay	14,576.00	0.00	0.00	0.00	0.00	14,576.00	0.00
31-00-00-56-0081	Interest on Interfund Loan	53,542.00	0.00	0.00	0.00	0.00	53,542.00	0.00
	Debt Service	<u>53,542.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>53,542.00</u>	<u>0.00</u>
00		<u>84,418.00</u>	<u>3,651.38</u>	<u>174.55</u>	<u>0.00</u>	<u>3,825.93</u>	<u>80,592.07</u>	<u>4.53</u>
	Expense	<u>84,418.00</u>	<u>3,651.38</u>	<u>174.55</u>	<u>0.00</u>	<u>3,825.93</u>	<u>80,592.07</u>	<u>4.53</u>

<u>Account Number</u>	<u>Description</u>	<u>Budget</u>	<u>Beg Bal</u>	<u>Debits</u>	<u>Credits</u>	<u>End Bal</u>	<u>Remaining</u>	<u>% Exp/Col</u>
31	TIF-Madison Street	-71,833.00	-198,352.63	174.55	16,371.14	-214,549.22	142,716.22	298.68

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
32	Tif - North Avenue							
00								
32-00-00-45-5100	Interest	1,000.00	46.91	0.00	3.31	50.22	949.78	5.02
	Interest	1,000.00	46.91	0.00	3.31	50.22	949.78	5.02
32-00-00-47-7001	Transfer from General Fund	25,000.00	0.00	0.00	0.00	0.00	25,000.00	0.00
	Other Financing Sources	25,000.00	0.00	0.00	0.00	0.00	25,000.00	0.00
00		26,000.00	46.91	0.00	3.31	50.22	25,949.78	0.19
	Revenue	26,000.00	46.91	0.00	3.31	50.22	25,949.78	0.19
00								
32-00-00-53-0380	Consulting Services	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0.00
32-00-00-53-0425	Village Attorney	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
32-00-00-53-4350	Printing	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
32-00-00-53-5300	AdvertisingLegal	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
	Contractual Services	17,000.00	0.00	0.00	0.00	0.00	17,000.00	0.00
00		17,000.00	0.00	0.00	0.00	0.00	17,000.00	0.00
	Expense	17,000.00	0.00	0.00	0.00	0.00	17,000.00	0.00
32	Tif - North Avenue	-9,000.00	-46.91	0.00	3.31	-50.22	-8,949.78	0.56

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
35	Infrastructure Imp							
00	Bond Fund							
35-00-00-45-5100	Interest	4,000.00	779.18	0.00	41.81	820.99	3,179.01	20.52
	Interest	<u>4,000.00</u>	<u>779.18</u>	<u>0.00</u>	<u>41.81</u>	<u>820.99</u>	<u>3,179.01</u>	<u>20.52</u>
00		<u>4,000.00</u>	<u>779.18</u>	<u>0.00</u>	<u>41.81</u>	<u>820.99</u>	<u>3,179.01</u>	<u>20.52</u>
	Revenue	4,000.00	779.18	0.00	41.81	820.99	3,179.01	20.52
00								
35-00-00-53-0380	Consulting Services	50,000.00	13,549.90	20,381.14	0.00	33,931.04	16,068.96	67.86
	Contractual Services	50,000.00	13,549.90	20,381.14	0.00	33,931.04	16,068.96	67.86
35-00-00-55-9100	Street Improvements	225,000.00	100,000.00	1,213.29	0.00	101,213.29	123,786.71	44.98
	Capital Outlay	<u>225,000.00</u>	<u>100,000.00</u>	<u>1,213.29</u>	<u>0.00</u>	<u>101,213.29</u>	<u>123,786.71</u>	<u>44.98</u>
00		<u>275,000.00</u>	<u>113,549.90</u>	<u>21,594.43</u>	<u>0.00</u>	<u>135,144.33</u>	<u>139,855.67</u>	<u>49.14</u>
	Expense	<u>275,000.00</u>	<u>113,549.90</u>	<u>21,594.43</u>	<u>0.00</u>	<u>135,144.33</u>	<u>139,855.67</u>	<u>49.14</u>
35	Infrastructure Imp	271,000.00	112,770.72	21,594.43	41.81	134,323.34	136,676.66	49.57
	Bond Fund							

Village of River Forest Investments

Fiscal Year 2021
Through 09/30/2020

Fun	ID	Bank	Interest Rate	Purchase Date	Maturity Date	Cost	Par Value	Market Value
01	2019-22	Texas Capital Bank	01.900%	10/9/2019	10/9/2020	\$245,600.00	\$245,600.00	\$245,600.00
01	2019-23	CIBC Bank USA	01.850%	10/31/2019	10/30/2020	\$245,700.00	\$245,700.00	\$245,700.00
01	2019-17	Bank 7	02.225%	7/30/2019	1/20/2021	\$241,800.00	\$241,800.00	\$241,800.00
01	2020-02	America Express	01.250%	3/31/2020	3/31/2021	\$246,000.00	\$246,000.00	\$247,466.16
01	2019-19	Ally Bank	01.750%	10/9/2019	10/18/2021	\$247,000.00	\$247,000.00	\$251,304.96
01	2019-26	Sallie Mae Bank/Salt Lake	01.700%	11/13/2019	11/15/2021	\$247,000.00	\$247,000.00	\$251,471.69
								\$1,483,342.81
02	2020-04	Pinnacle Bank	01.150%	4/21/2020	10/21/2021	\$249,000.00	\$249,000.00	\$251,793.78
								\$251,793.78
03	2019-05	First Mid-Illinois Bank & Trust	02.933%	3/12/2019	3/11/2021	\$150,000.00	\$150,000.00	\$150,000.00
								\$150,000.00
13	2019-08	Western Alliance Bank/Torrey	02.430%	5/8/2019	10/29/2020	\$241,000.00	\$241,000.00	\$241,000.00
13	2018-31	Citibank	03.000%	12/21/2018	12/21/2020	\$246,237.36	\$246,000.00	\$247,676.74
13	2020-01	Royal Business Bank	01.638%	1/29/2020	1/28/2021	\$245,900.00	\$245,900.00	\$245,900.00
13	2019-06	FHLB	01.500%	3/1/2019	2/4/2021	\$597,810.00	\$600,000.00	\$602,910.00
13	2019-25	CFG Community Bank	01.893%	10/9/2019	4/1/2021	\$243,000.00	\$243,000.00	\$243,000.00
13	2020-03	Bank of China	01.150%	4/22/2020	4/22/2021	\$247,000.00	\$247,000.00	\$248,506.70
13	2019-28	BMW Bank North America	01.700%	11/29/2019	11/29/2021	\$247,000.00	\$247,000.00	\$251,619.15
13	2019-27	Morgan Stanley	01.750%	11/29/2019	11/29/2021	\$247,000.00	\$247,000.00	\$251,763.15

Village of River Forest Investments

Fiscal Year 2021
Through 09/30/2020

Fun	ID	Bank	Interest Rate	Purchase Date	Maturity Date	Cost	Par Value	Market Value
13	2020-05	Servisfirst Bank, FI	00.700%	6/9/2020	12/1/2021	\$245,100.00	\$245,100.00	\$245,100.00
13	2019-29	Morgan stanley Private Bank	01.750%	12/26/2019	12/27/2021	\$247,000.00	\$247,000.00	\$252,066.46
13	2020-07	Profinium, Inc.	00.520%	8/12/2020	2/3/2022	\$248,100.00	\$248,100.00	\$248,100.00
								\$3,077,642.20
14	2019-21	Eaglebank	01.950%	10/9/2019	10/9/2020	\$245,500.00	\$245,500.00	\$245,500.00
14	2020-06	Third Coast Bank	00.500%	6/30/2020	12/28/2020	\$249,300.00	\$249,300.00	\$249,300.00
14	2019-04	Pacific Western Bank	03.300%	2/6/2019	2/8/2021	\$234,600.00	\$234,600.00	\$234,600.00
								\$729,400.00
								\$5,692,178.79



MEMORANDUM

Date: October 12, 2020

To: Catherine Adduci, Village President
Village Board of Trustees

From: Eric J. Palm, Village Administrator

Subj: Village Administrator's Report

Upcoming Meetings (all meetings are at Village Hall unless otherwise noted)

Tuesday, October 13	7:00 PM	Sustainability Commission Meeting
Wednesday, October 14	7:00 PM	Age-Friendly Committee Meeting
Thursday, October 15	7:30 PM	Development Review Board Meeting – <i>Cancelled</i>
Thursday, October 15	7:30 PM	Special Zoning Board of Appeals Meeting – Public Hearing
Monday, October 19	7:00 PM	Committee of the Whole (C.O.W.) Meeting – <i>if needed</i>
Tuesday, October 20	7:00 PM	Plan Commission Meeting – <i>Cancelled</i>
Wednesday, October 21	7:00 PM	Quarterly Community Crime Prevention Meeting
Thursday, October 22	2:00 PM	Fire Pension Fund Meeting
Thursday, October 22	3:30 PM	Police Pension Fund Meeting
Thursday, October 22	7:00 PM	Historic Preservation Commission Meeting
Monday, October 26	7:00 PM	Village Board of Trustees Meeting

Recent Payments of >\$10,000

In accordance with the purchasing policy, the following is a summary of payments between \$10,000 and \$20,000 that have occurred since the last Board meeting:

Vendor	Amount	Description
MOE Funds	\$15,392	Public Works Insurance Premiums

New Business Licenses:

None.

Thank you.

Jonathan Pape

From: Village of River Forest <noreply@mail179-15.suw41.mandrillapp.com> on behalf of Village of River Forest <noreply@vrf.us>
Sent: Saturday, September 26, 2020 9:35 PM
To: Jonathan Pape
Subject: Volunteer form submission

Follow Up Flag: Follow up
Flag Status: Flagged

The following volunteer form was submitted on: 09/26/2020

Boards:

Traffic and Safety Commission

Name: Kimberly (KIm) Hoyt

Email: [REDACTED]

Address: 347 Gale Ave.

Phone: [REDACTED]

Background:

I have 22 years of financial experience, including previous positions as the CFO for software, services and technology companies. My recent volunteer positions include being a deacon at my church and two roles at OPRFHS (Imagine Facility workgroup and currently as a member of the Community Financial Advisory Committee). I have lived in River Forest for most of my life as a 4th generation River Forester.

Interest:

While I have volunteered within the business community, my kids' schools and my church, I felt it was time to give back to the Village of River Forest. When Doug Rees told me a position was available on this committee, it feel like the right time to dedicate my time to the continued development and improvement of my ho me town.



Village of River Forest

Village Administrator's Office

400 Park Avenue

River Forest, IL 60305

Tel: 708-366-8500

MEMORANDUM

Date: October 7, 2020

To: Catherine Adduci, Village President
Village Board of Trustees

From: Eric J. Palm, Village Administrator

Subj: Continued Dialogue on Culture of Equity and Inclusion

As you know, at the last regular meeting, Sheila Radford-Hill and her team from Dominican University discussed a community conversation and dialogue using their framework in “Truth, Racial Healing & Transformation” (TRHT), and the partnership with the Village. Sheila will be at Monday night’s meeting to continue our discussion.

As we work towards memorializing our partnership, Sheila has provided some thoughts on language that we could use going forward which are attached to this memorandum.

Attachments

Description of the DU-VRF Partnership
TRHT Working Groups

River Forest Partnership is a voluntary alliance of government, educational institutions, and community-based groups in River Forest, Oak Park, and Maywood. The Alliance collaborates to support equity and antiracist initiatives for open and welcoming communities.

How the Partnership works

The River Forest Partnership mobilizes and supports antiracist and inclusive projects, initiatives, events, programs, and activities to increase the scope, scale, and impact of community and campus-wide efforts to promote equity and racial justice. Working from our unique sectors in collaboration with each other, the Partnership seeks to raise the next generation of student leaders and build communities that promote justice through cooperation. Serving as one anchor for the partnership, Dominican University will help coordinate access to projects and resources through the Truth, Racial Healing and Transformation Campus Center, a national partnership with the Association of Colleges and Universities and dozens of other campus communities around the United States.

The River Forest Partnership collaborates through its Equity Team and through the DU River Forest partnership working group. Partners meet regularly to coordinate their efforts and support community outreach, student engagement, research, projects, and public policy initiatives.

TRHT WORKING GROUPS

1. STAFFING LEADERSHIP AND COORDINATION:

This team organizes agendas for stakeholder meetings, reviews roles and responsibilities for Stakeholder and Core Team members, and develops an Advisory Board recruiting plan.

2. COMMUNICATION, BRANDING AND SOCIAL MEDIA:

This team creates an organizing graphic for the projects second year, builds community understanding of the TRHT Mission, Vision, and Framework, and promotes TRHT events both on and off campus.

3. BUDGET AND RESOURCE DEVELOPMENT:

This team identifies and pursues grants, public and private donors who can further the work and institutional footing of TRHT at DU.

4. CURRICULAR ENGAGEMENT:

This team will foster courses and experiential learning opportunities that allow students and faculty to pursue the intellectual work of TRHT. Promising course and research opportunities currently include Tamara Bland's work on racial health disparities in Chicago, Clinton Nichol's study of race and traffic stops in River Forest, and the use of Racial Healing Circles in Social Work and other classes.

5. STUDENT ENGAGEMENT:

This team fosters opportunities for students grow and benefit from work through TRHT initiatives. The team partners with student groups, the President's Advisory Council, Social Justice Advocates, and student workers in the Cultural Liberation Center, the Office of Diversity, Equity and Inclusion, Civic Learning and Ministry.

6. PARTNERSHIP DEVELOPMENT:

This group works with partners in River Forest, Maywood, Oak Park, Forest Park, and our student's home neighborhoods to spread the power of Truth Racial Healing and Reconciliation work beyond our university walls.

7. EVALUATION:

This group works with evaluators from the AAC&U to build reflective assessment into our yearly work.

8. RIVER FOREST AND DOMINICAN UNIVERSITY PARTNERSHIP:

An alliance of government, educational institutions, and community based groups in River Forest, Oak Park, and Maywood. The Alliance collaborates to support equity and anti-racist initiatives for open and welcoming communities.

9. RACIAL HEALING CIRCLE WORKING GROUP:

Coordinate requests for racial healing and circle practice requests, facilitates circles, develops training materials, design a feedback form for racial healing circle participants, evaluate their effectiveness.



MEMORANDUM

Date: October 08, 2020

To: Eric Palm, Village Administrator

From: Rosey McAdams, Director of Finance

Subject: Comprehensive Annual Financial Report
For the Fiscal Year Ended April 30, 2020

A draft of the Village's Comprehensive Annual Financial Report (CAFR) for the Fiscal Year Ended April 30, 2020 has been provided for your review and acceptance. The CAFR has been audited by an independent auditor, BKD, LLP and complies with generally accepted accounting principles and legal requirements.

Fund Highlights

General Fund

General Fund Revenues Fiscal Year Ended April 30, 2020						
	2019	2020		\$ Actual	% Actual	
	Actual	Final	Budget	Actual	over (under) Budget	over (under) Budget
Property Taxes	\$ 6,425,943	\$ 6,482,433	\$ 6,633,027	\$ 150,594	2.32%	
Non-Home Rule Sales Tax	846,726	873,027	780,935	(92,092)	-10.55%	
Utility Taxes	628,016	609,430	580,871	(28,559)	-4.69%	
Transfer Taxes	121,728	119,369	126,594	7,225	6.05%	
Communications Tax	269,441	260,514	229,384	(31,130)	-11.95%	
Sales Tax	1,871,397	1,910,630	1,844,478	(66,152)	-3.46%	
State Income Tax	1,084,678	1,125,579	1,210,870	85,291	7.58%	
Replacement Tax	138,628	141,187	151,747	10,560	7.48%	
Use Tax	339,663	354,152	406,340	52,188	14.74%	
Other Taxes/Intergovernmental	185,733	207,915	219,641	11,726	5.64%	
Total Taxes/Intergovernmental	11,911,870	12,084,236	12,183,887	99,651	0.82%	
Licenses and Permits	1,053,935	1,737,890	1,799,425	61,535	3.54%	
Charges for Services	1,758,981	1,851,561	1,821,832	(29,729)	-1.61%	
Fines and Forfeits	292,584	269,707	242,437	(27,270)	-10.11%	
Net Chg in IRMA Deposit	(199,131)	150,000	184,122	34,122	22.75%	
Investment Income	141,166	115,550	170,064	54,514	47.18%	
Other	389,621	239,852	310,250	70,398	29.35%	
Total Revenues	\$ 15,349,109	\$ 16,448,796	\$ 16,712,017	\$ 263,221	1.60%	

General Fund actual revenues were more than budgeted revenues by \$263,221 or about 1.60%. Property tax revenues were higher than budgeted due to the timing of property tax collections. Property tax

CAFR for the Fiscal Year Ended April 30, 2020

revenues include the second installment of the 2018 Levy and the first installment of the 2019 levy. The increase in the Consumer Price Index used in the 2019 Levy was 1.9%. Sales and Non-Home Rule Sales Tax revenues were lower than the budgeted amount. This was expected due to the COVID-19 pandemic, the lower CPI and some business vacancies.

Utility taxes were less than budgeted due to weather conditions. Consumption is impacted by temperatures throughout the year. State Income Tax revenues, which are distributed based on population, were higher because of changes in the distributions to local governments that were made in the State FY 2020 and also some one-time amnesty payments received. Use Tax revenues are up due to collections from online retailers and increased compliance. There was also an increase in collections due to how consumers' purchasing habits changed once COVID-19 hit. The Emergency 911 Tax is now distributed directly to the West Suburban Consolidated Dispatch Center (WSCDC). The Village's required contribution is now reduced by those revenues the center receives and is reflected on the monthly invoices.

Building Permit revenue increased significantly due to the timing of projects. Even though there are several residential and commercial improvement projects in the planning stages, permit revenue is not recognized until final plans are received by the village. This fiscal year, the building permit for The Sheridan, a senior living planned development, was approved. Charges for Services includes refuse and ambulance fees. Ambulance fees were higher due to increases in ALS call volume. Refuse fees reflect an increase in rates from Roy Strom Co. of 2.50% effective May 1, 2019 that was passed on to customers. Investment income increased due to higher short-term interest rates. The Net Change in the IRMA Deposit was a positive \$184,122. The increase in the Net Change in the IRMA Deposit is included in Nonspendable Fund Balance.

General Fund Expenditures by Department Fiscal Year ended April 30, 2020

Department	2019	2020		Percent Expended
	Actual	Final Budget	Actual	
Administration	\$ 1,660,736	\$ 1,531,807	\$ 1,674,084	109.29%
E911	347,499	454,984	334,193	73.45%
Boards & Commissions	122,454	47,272	44,829	94.83%
Legal Services	206,534	172,000	227,458	132.24%
Building	435,608	474,119	472,929	99.75%
Police Department	5,823,600	6,218,496	5,874,256	94.46%
Fire Department	4,214,307	4,386,785	4,470,123	101.90%
Public Works	1,565,883	1,590,971	1,568,764	98.60%
Sanitation	1,147,079	1,160,840	1,196,334	103.06%
Total Expenditures	\$15,523,700	\$16,037,274	\$15,862,970	98.91%

General Fund expenditures are slightly lower than the budgeted amount for the fiscal year. E911 expenditures were reduced due to a change in the way call volume was recorded and invoiced. This

CAFR for the Fiscal Year Ended April 30, 2020

change has caused a significant reduction in costs for E911 operations. Administration expenditures are higher due to higher than budgeted information technology expenditures and expenses related to the 2020 Census. The Village did receive grant revenues to offset the Census expenditures. This is reflected in the intergovernmental revenue amounts.

Police Department expenditures are lower than budgeted due to retirements and resignations that resulted in position vacancies being filled with new hires that are paid at a lower rate. Salaries include estimated increases for both Police and Fire. The Village is still in negotiations with the respective unions to adopt new collective bargaining agreements. Those contracts expired on April 30, 2019. Public Safety pension contributions were increased per the Pension Funding Policies for the funds approved by the Village Board and the respective pension boards. This fiscal year the funding was based on the recommended contributions provided in the actuarial valuations prepared by actuarial consultants. Public Works expenditures were slightly lower due to decreases in fuel and snow and ice control expenditures due to a mild winter. Salary increases were based on the approved collective bargaining agreement.

General Fund Comparison of the Results of Operations and Fund Balance Fiscal Years 2020 and 2019		
	2020	2019
Revenues	\$ 16,712,017	\$15,349,109
Expenditures	(15,862,970)	(15,523,700)
Other Financing Sources (Uses)	(456,795)	(426,550)
Results of Operations	392,252	(601,141)
Fund Balance - Beginning	9,812,053	10,413,194
Fund Balance - Ending	\$ 10,204,305	\$ 9,812,053
Nonspendable	\$ 4,871,629	\$ 4,125,615
Restricted - Working Cash	535,032	535,032
- General Government	2,355	-
- Public Safety	111,283	123,827
Unassigned	4,684,006	5,027,579
Total Fund Balance	\$ 10,204,305	\$ 9,812,053
Unassigned Fund Balance plus the Amount Restricted for Working Cash as a % of Subsequent Year's Budgeted Expenditures	31.1%	33.6%

Governmental Accounting Standards Board (GASB) Statement No. 54 provides for the classifications of the various components of fund balance and definitions for each. Fund balance is designated as Nonspendable when it is not in cash form and cannot be spent (prepaid items, inventory, IRMA Deposit), Restricted (working cash and police purposes) when spending is restricted by outside parties and Committed when the Village has placed spending restrictions on the monies. The remaining portion of fund balance is Unassigned.

CAFR for the Fiscal Year Ended April 30, 2020

The Village's financial policy requires that the General Fund's unassigned fund balance, plus the amount restricted for working cash be at least 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. The amount available decreased to \$5,219,038 in FY 2020 from \$5,562,611 in FY 2019 and continues to exceed the 25.0% required by the policy. This decline is primarily due to increases in the non-spendable balances which include the advances made to the Madison Street TIF for property purchases. These advances will be paid back to the Village from Incremental Tax dollars. Other Financing Sources (Uses) includes transfers out to the Capital Equipment Replacement Fund for future vehicle and equipment replacements.

Waterworks and Sewerage Fund

Revenues, Expenses and Changes in Net Position Fiscal Year Ended April 30, 2020 and 2019

	2019	2020	
		Final Budget	Actual
Operating Revenues	\$ 5,244,030	\$ 5,331,266	\$ 4,924,030
Operating Expenses Excluding Depreciation	(3,616,242)	(4,444,358)	(3,802,161)
Nonoperating Revenues (Expenses)	(249,535)	(256,467)	(202,818)
Income (Loss) before Depreciation	1,378,253	630,441	919,051
Depreciation	(356,031)	(355,000)	(379,731)
Change in Net Position	\$ 1,022,222	\$ 275,441	\$ 539,320

The Waterworks and Sewerage fund experienced a \$539,320 increase in Net Position for the Fiscal Year ended April 30, 2020. Revenues were lower than budgeted because Water and Sewer Sales were below expectations due to a reduction in billed water consumption due to conservation efforts and weather conditions. Revenues include a .27% increase in rates in June 2019 to fund the rate increase from the City of Chicago for water and higher operating and capital improvements costs.

Expenses include higher salaries per the collective bargaining agreement. The amount paid to the City of Chicago for water is down due to the .82% increase in the rate offset by lower water consumption. The decrease was also offset by decreases in water and sewer infrastructure maintenance costs. Expenses also include interest on the IEPA loan for the Northside Stormwater Management Project (NSMP) that was completed in the prior fiscal year.

Comprehensive Annual Financial Report

The Village's CAFR provides a wide view of the Village's financial activities and includes all funds of the Village. The Management's Discussion and Analysis on pages 4-21 of the report provides an overview of the Village's financial activities and status. Additional information is also provided in the Letter of Transmittal located in the CAFR's introductory section. A representative from BKD, LLP,

CAFR for the Fiscal Year Ended April 30, 2020

will present the CAFR and the SAS 114 Letter (Management Letter) at the meeting and be available to answer any questions. Bound copies of the Comprehensive Annual Financial Report will be prepared and distributed following the acceptance of the report. We are requesting a recommendation to accept the report.

Requested Action

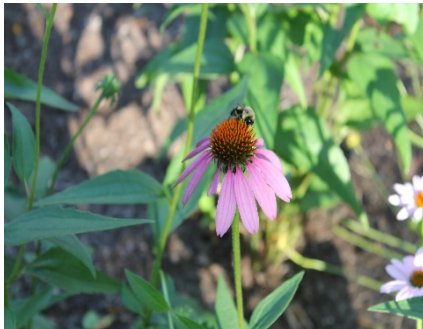
Motion to Acceptance of the Village's Comprehensive Annual Financial Report for the Fiscal Year Ended April 30, 2020.

Village of River Forest, Illinois



Comprehensive Annual Financial Report

For the Fiscal Year Ended April 30, 2020



Issued by:

Rosemary McAdams
Finance Director

Keke Boyer
Assistant Finance Director

VILLAGE OF RIVER FOREST, ILLINOIS

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

**FOR THE YEAR ENDED
APRIL 30, 2020**

**Eric Palm
Village Administrator**

Prepared by the Finance Division

**Rosemary McAdams
Finance Director**

**Keke Boyer
Assistant Finance Director**

Village of River Forest, Illinois
Comprehensive Annual Financial Report
April 30, 2020

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Introductory Section



October 7, 2020

400 Park Avenue
River Forest, IL 60305
Ph (708) 366-8500
F (708) 366-3702
www.river-forest.us



Honorable Catherine Adduci
Members of the Board of Trustees, and
Citizens of the Village of River Forest, Illinois

The Comprehensive Annual Financial Report (CAFR) of the Village of River Forest, Illinois, for the fiscal year ended April 30, 2020, is hereby presented. State law requires an annual audit for local governments. The audit must be conducted in accordance with generally accepted auditing standards, include all of the accounts and funds of the Village, and be completed within six months after the close of the fiscal year. The Village is required to issue a report on its financial position and activity presented in conformance with generally accepted accounting principles (GAAP). The CAFR strives to exceed the basic legal requirements of state law and provides additional information to assist readers in understanding the Village's fiscal condition. As the auditor's report explains, the additional information provided in the CAFR was not audited, although it was reviewed by the auditors for information that might conflict with the audited information.

The financial report consists of management's representations concerning the finances of the Village of River Forest. Responsibility for the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the Village. To the best of my knowledge and belief, this report is accurate in all material respects; it fairly represents the Village's financial position and results of operations; and, it provides all the disclosures needed to understand the Village's financial activities in Fiscal Year 2020. All disclosures necessary to enable the reader to gain an understanding of the Village's financial activities have been included. To provide a reasonable basis for making these representations, management has established a comprehensive internal control framework that is designed both to protect the Village's assets from loss, theft, or misuse, and to compile sufficient reliable information for the preparation of the financial statements in accordance with GAAP. Because the cost of internal controls should not exceed anticipated benefits, the Village's internal controls have been designed to provide reasonable, rather than absolute assurance that the financial statements will be free from material misstatement.

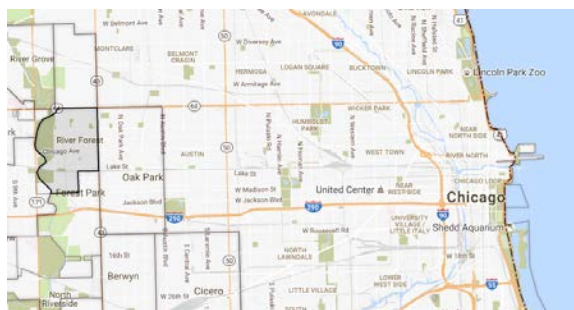
The Village's financial statements have been audited by **BKD, LLP**, a firm of licensed independent auditors that were selected by the Village Board of Trustees as the independent auditors for the Village. The goal of the independent audit is to provide reasonable assurance that the financial statements of the Village of River Forest are free from material misstatement. The independent auditor issued an unmodified ("clean") opinion on the Village's financial statements for the year ended April 30, 2020. The independent auditor's report is located in the beginning of the financial section of this report. The Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The letter of transmittal should be read in conjunction with the MD&A.

Profile of the Government

The Village of River Forest was incorporated on October 30, 1880, and is a non home-rule community, as defined by the Illinois Constitution. The Village operates under the Board/Administrator form of government. This form of government combines the leadership and policy-making skills of elected officials with the expertise of a professional administrator. The elected representatives set the policies that establish the Village's purpose, values, mission, and goals. The Village Administrator's role is to implement those policies in an efficient and effective manner.



Located approximately 10 miles west of downtown Chicago, residents have the benefit of the employment and entertainment opportunities offered by the City of Chicago combined with the advantages of a quiet residential community. The Village of River Forest has a land area of 2.5 square miles with approximately 31.6 miles of streets. The Des Plaines River borders the western edge of the Village and a commuter train station provides convenient access to the City of Chicago. The population of the Village, per the 2010 census, is 11,172. River Forest has diverse residential



architecture that is quite unique and distinctive for communities within the Chicago metropolitan region. It has a variety of businesses including medical care facilities, dining and retail establishments. In addition, two universities are located in River Forest: Dominican and Concordia. The Village provides a full range of services to its citizens, businesses, and visitors. These services include police and fire protection, ambulance service, water and sewer utilities, building planning and zoning, construction and maintenance of streets and other infrastructure, and general administrative services.

The annual budget serves as the foundation for the Village's financial planning and control. A strategic planning session with the Village Board begins the budget process, at which time the Board sets the long- and short-term goals for the Village. Departments prepare their budgets based on these goals and submit their budget requests for the upcoming fiscal year to the Budget Team that consists of the Village Administrator, Assistant Village Administrator and Finance Director. The Budget Team reviews these budget requests with departmental staff and develops a proposed budget to achieve the established goals within anticipated revenues. The Village Administrator's proposed budget is then presented to the Village Board. The Village Board is required to hold a public hearing on the proposed budget, and a final budget must be adopted by the Village Board by April 30th of each fiscal year.

The legal level of budgetary control is at the fund level. The Village Administrator is authorized to make budget transfers within any fund. Additions and transfers between funds require Village Board approval. Original and final amended budget-to-actual comparisons are provided for each individual governmental fund for which an annual budget has been

adopted. The General Fund comparison is included in the required supplementary information section. Other governmental fund comparisons are presented in the Combining, Individual Fund, and Capital Asset Financial Statements and Schedules subsection of this report.

There were 78.25 full-time equivalent positions in the Fiscal Year 2020 annual budget. There are four different labor contracts that represent sworn police officers, firefighters, fire lieutenants, and public works employees.

Local Economy

Over 200 businesses are licensed in the Village of River Forest. The commercial core is the River Forest Town Center that was developed using Tax Increment Financing District (TIF) revenues. This development includes restaurants, a grocery store and other retail stores. Lake Street is a major thoroughfare that runs through the center of the Village. Construction is in progress for two new developments, one at Chicago & Harlem and the other at Lake and Lathrop. At Chicago & Harlem, the Village approved a senior living facility that will house approximately 125 beds for both assisted living and memory care. The facility will be owned and operated by Senior Lifestyle and once completed, will be one of the top taxpayers in the community. Construction of this project is expected to be completed in the fall of 2020. At



Lake and Lathrop, the Village approved a planned development permit for a mixed-used project that will include a mix of three and four bedroom condominiums as well as ground floor retail.

The Village has additional retail development along the North Avenue, Madison Street and Harlem Avenue corridors. The Village established a TIF district on Madison Street during Fiscal Year 2017. The Madison Street TIF began receiving incremental property tax revenues in Fiscal Year 2019. Since the TIF was established, the Village has purchased three pieces of property in this TIF District that will be used for future economic development projects. Throughout the fiscal year, Village staff has met with prospective developers to discuss and review future development options. The North Avenue TIF was established in August of 2018 and is expected to generate incremental property tax revenues beginning in Fiscal Year 2021.

Economic development is a priority for the Village. The Village has an Economic Development Commission that consists of seven members who (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 and (7) coordinate economic

development outreach to surrounding units of local government. The Village also utilizes an economic development consultant to assist with economic development efforts. The Village has 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. The Village continues to look at efforts at Lake and Park for an infill development to complement the Lake Street corridor. In Fiscal Year 2020, the Village purchased the parking lot at 418 Franklin Avenue for use in future development in this corridor. All of these efforts have positive effects on our ability to help strengthen the overall property value in River Forest and add new value to stabilize the property tax base.

Real estate activity in the Village has flourished in recent years. Building permit applications for property improvements and new construction of homes also continue to be submitted for approval from the Village. In Fiscal Year 2020 we continued to see more sales of property and increases in property values.



The Village's equalized assessed valuation (EAV) decreased \$7.9 million, or about 1.4%, from \$565 million with the 2018 levy year to \$557.1 million in the 2019 levy year. Cook County is divided into three regions for assessment purposes and each of these regions is reassessed every three years ("triennials"). The Village is part of the southern and western suburbs which were reassessed for tax year 2017. Property values are expected to increase with the next

reassessment in 2020. The River Forest Township Assessor reported that between the 2017 and 2020 reassessments, the median change in assessed value was 11.6%. Increased property values, however, do not necessarily result in an increase in property tax revenues. Only new property or an increase in the Consumer Price Index results in higher revenues. New property includes taxable commercial and residential improvements during the year and property value associated with home improvement exemptions that expired during the three years prior to the reassessment year. New property totaled \$2,543,111 in 2019 and was primarily due to residential construction. The Village collected \$126,594 from its .1% residential real estate transfer tax from property sales during the year.

Property values remained stable in 2019. In non-reassessment years generally the only changes to the Equalized Assessed Value are due to new property, assessment appeals by residential and commercial property taxpayers, and changes to the equalization factor calculate by the State. The state wide equalization factor went down which effected the EAV of the Village.

Equalized Assessed Value

Year	Equalized Assessed Value	Increase (Decrease)	% Increase (Decrease)
2019	\$557,097,316	(\$7,895,363)	-1.40%
2018	\$564,992,679	(\$21,310,194)	-3.63%
2017	\$586,302,873	\$100,718,363	20.74%
2016	\$485,584,510	\$15,236,112	3.24%
2015	\$470,348,398	(\$18,042,541)	-3.69%

Commercial, institutional and residential building activity during the fiscal year saw a large increase from prior years due to the permit fees associated with the Sheridan, the senior living facility being built at Harlem & Chicago. This resulted in building permit revenues totaling \$1,167,848. In Fiscal Year 2020, 178 building permits were issued with a value totaling \$45,590,244 for residential, institutional and commercial property improvements and new residential and industrial development. The large increase is mainly due to the Sheridan senior living facility at Harlem and Chicago that began construction last fall.



The median family income within the Village is \$156,835, which is significantly higher than the State as a whole. The median family income for the State based on the U.S. Census Bureau 2006-2010 survey was \$68,236.

Long-Term Financial Planning

As part of the budget process, the Village Board meets to develop long-term goals for the Village. Three-year financial plans are prepared for the General, Capital Improvement and Waterworks and Sewerage Funds based on these goals, financial policies, the Capital Improvement Program, and future revenues and expenditures assumptions.

The Village prepares a five-year Capital Improvement Program (CIP) each year at the beginning of the budget process. The CIP is a multi-year planning instrument used to identify needed capital projects for improvements to Village buildings, equipment and infrastructure and capital equipment purchases, and to coordinate the financing and timing of these improvements. The program includes vehicles and equipment, building and other improvements, street, curb, sidewalk and alley construction and rehabilitation and the replacement of water and sewer infrastructure. Each year buildings have been evaluated and any recommended building improvements were included in the FY 2020 Capital Improvement Program. Each year the CIP is updated to incorporate new capital projects, changing goals and priorities, and additional funding sources.

The Village has a Capital Equipment Replacement Fund (CERF) to accumulate resources for vehicle and equipment replacement and some building improvements. Monies are set aside

annually via transfers from the General and Waterworks and Sewerage Funds to finance the replacements. The amount of the annual transfer is determined based on the expected replacement cost divided by expected life of the vehicle or equipment. The CERF Fund is fully funded assuming future annual contributions from the General and Waterworks and Sewerage Funds.

The automated traffic signal enforcement fines are deposited into the Capital Improvement Fund, which is used for building and infrastructure improvements including alley, parking lot, building, information technology and other miscellaneous improvements. The Motor Fuel Tax Fund is used for street improvements and is primarily funded with State Motor Fuel Tax Allotments. Street improvements are also periodically funded with General Obligation Debt.

Relevant Financial Policies

The Village's financial policies are intended to solidify the Village's long-term financial strategies and to provide guidance to management in preparing the budget and handling the Village's fiscal affairs. The financial policies address financial planning, revenues, expenditures, fund balance, reserves, capital improvements and accounting and financial reporting. The Village expanded their existing financial policies a couple of years ago to include an updated fund balance policy. The Village also has separately issued Investment, Purchasing, Travel, Capital Assets, Pension Funding and Grant Administration Policies.

The Village initially approved Pension Funding Policies for the Police and Firefighters' Pension Funds during Fiscal Year 2015. These comprehensive funding policies stipulate the actuarial assumptions to be used in determining the Village's contribution to the funds each year. These funding policies have periodically been reviewed for both funds to evaluate the pension funding progress and to determine if adjustments are needed. The Pension Funding Policies for both funds remain the same and include a 7% interest rate assumption. In the previous policy the Police Pension Fund used a 6.75% interest rate assumption. Both boards now use the same investment consultant and have the same authority to invest so the same rate for both is being used. The Fire Pension Board also approved the Policy. The Police Board intends to continue to use a 6.75% interest rate assumption in its Property Tax Levy recommendation to the Village Board. These current policies were used in the May 1, 2020 actuarial reports that determine the pension contribution included in the 2020 Property Tax Levy that will be presented for approval in December of 2020.

According to the Village's Fund Balance Reserve Policy, 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. At April 30, 2020, this portion of fund balance is \$5,219,038 or 31.1% of Fiscal Year 2021 budgeted expenditures. This minimum fund balance policy is intended to provide financing for unanticipated expenditures and to prevent cash flow shortages.

General Fund

Fiscal Year	Unassigned Fund Balance plus Restricted for Working Cash	Percentage of Subsequent Year's Budgeted Expenditures
2020	\$5,219,038	31.1%
2019	\$5,562,611	33.6%
2018	\$5,900,900	37.2%
2017	\$7,466,557	47.2%
2016	\$6,933,290	44.8%
2015	\$6,628,343	44.5%
2014	\$6,125,045	42.0%

The decline in the Village's Unassigned Fund Balance was due to a planned drawdown of reserves to fund non-reoccurring one time budgeted expenditures and still remain above minimum fund balance policy limits.

Major Initiatives

This past March the Village and the rest of the world watched as our world changed – somewhat in the blink of an eye. The COVID-19 epidemic forced our organization into making very quick adjustments and changes in how we conduct business. With COVID-19 ongoing, the Village has worked hard to seek ways to enhance revenues, reduce costs, and improve efficiencies in order to reduce the financial burden on the community.

Looking back on FY 2020, economic development continued to be an important focus for the organization in an effort to continue to improve property values as well as stabilize our property taxes. There were several instances to highlight. First, ground was broken at Chicago and Harlem for The Sheridan at River Forest, which will include 125 assisted living and memory care units. This facility is designed to create an atmosphere in which residents can enjoy living in our community with many different amenities. The facility will be owned and operated by Senior Lifestyle and once completed, will be one of the top taxpayers in the community. The total investment in the project is over \$35 million.



The Village also purchased an additional property in the Madison Street TIF District as a strategic decision for future opportunities. The Village continues to have a strong commercial presence at River Forest Town Center as well as strong grocery shopping options from stores such as Whole Foods, Jewel and Fresh Thyme Farmers Market. All of these efforts have positive effects on our ability to help strengthen the overall property value in River Forest and add new value to stabilize the property tax base. Finally, the Village continues to look at efforts at Lake and Park for an infill development to complement the Lake Street corridor. The parking lot at 418 Franklin was purchased and will be part of the future redevelopment in this corridor also.

A Tax Increment Financing (TIF) District, which was located along Lake Street, was closed effective December 31, 2010. Prior to that date, several contracts were approved committing TIF Funds for future development within the district. The funds were recorded in the Economic Development Fund to be used for development within the area. During Fiscal Year 2014, the Village entered into an agreement to utilize a portion of these funds to incent two businesses to locate within the Village Town Center. The businesses contribute to the Village's municipal and non-home rule sales tax revenue. The Village continued to make payments based on this agreement during the fiscal year. The Village also provided funding for the planned residential and commercial development at the intersection of Lake and Lathrop. This planned development was approved and the project is expected to begin construction in the spring of 2021.

Liability risk is managed by maintaining sufficient insurance and also through routine monitoring of potential loss situations. A safety committee, comprised of employee representatives from each Village department, meets regularly to review accident and injury reports involving employees. The safety committee makes recommendations and suggestions to improve and promote workplace safety. The Village also participates in a risk management program that is administered by the Intergovernmental Risk Management Agency (IRMA). IRMA is a consortium of 70 local municipalities and special service districts in northeastern Illinois that work together to manage risk and fund their property, casualty, and workers' compensation claims.

The Village issued \$525,000 in General Obligation Limited Tax Bonds, Series 2020 in Fiscal Year 2020. The bonds are payable from a property tax levy using the Village's available debt service extension base as defined in the Property Tax Extension Limitation Law. The proceeds have been deposited in the Infrastructure Improvement Bond Fund and have been used to fund street improvements. The Village's Standard & Poor's bond rating is AAA due to the Village's very strong financial performance, good financial management and policies, budgetary flexibility, strong reserves, and low debt burden. The rating also reflects the Village's accessibility to and participation in the deep and diverse Chicago metropolitan area and its very strong local economy.

Awards and Acknowledgments



The Government Finance Officers Association of the United States and Canada (GFOA) has established a Certificate of Achievement for Excellence in Financial Reporting Program for state and local governments. The GFOA's Certificate of Achievement is the highest form of recognition for excellence in government financial reporting.

In order to be awarded a Certificate of Achievement, the Village of River Forest must go beyond the minimum requirements of generally accepted accounting principles and prepare a comprehensive annual financial report (CAFR) that evidences the spirit of transparency and full disclosure.

The Village earned the GFOA's Certificate for the CAFR provided for the fiscal year ended April 30, 2019, for the twelfth consecutive year. It was determined that the CAFR for that year sufficiently applied the appropriate generally accepted accounting principles, met applicable legal requirements, and

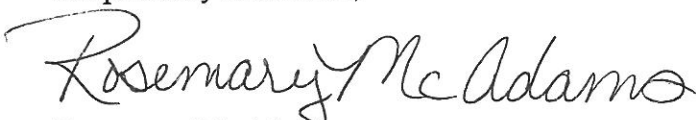
also satisfied the reporting requirements of the GFOA's certificate program. A copy of the Certificate of Achievement for the fiscal year ended April 30, 2019, is provided on page xi. A Certificate of Achievement is valid for only one year. I believe this CAFR, for the fiscal year ended April 30, 2020, meets the GFOA's Certificate of Achievement program requirements, and it will be submitted to the GFOA to determine its eligibility for the Certificate of Achievement.

The Village also received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the Year ended April 30, 2020. To qualify for the award, the Village's budget document had to be judged proficient as a policy document, a financial plan, an operations guide, and a communications device.

This CAFR is the result of a well-functioning team that admirably weathered fiscal challenges and staffing changes. All Village management and department staff were responsible for successfully maintaining good accounting records, which are essential to the preparation of the Comprehensive Annual Financial Report (CAFR). The Village President and Board of Trustees were diligent in reviewing the periodic financial reports, evaluating the Village's fiscal condition, and making leadership decisions to ensure that the Village maintains its sound fiscal bearing.

The preparation of this CAFR on a timely basis was made possible by the efficient and dedicated service of the entire Administration Department. I express my sincere appreciation to each member of the Department for their contributions. I would especially like to thank Eric Palm, the Village Administrator, for his leadership and guidance, Keke Boyer, Assistant Finance Director, for her dedication, cooperation, and hard work during the audit, Jonathan Pape, Assistant to the Village Administrator, for his assistance with the Statistical Section of the report, and finance clerks Georgette Carlini, Joan Espana, Adriana Holguin and Nancy Sabia for their dependability, accuracy and thoroughness in processing transactions. It is the careful and conscientious attention on all levels of Village management and operational staff that has made the commendable preparation of this CAFR possible.

Respectfully submitted,

A handwritten signature in cursive script that reads "Rosemary McAdams". The signature is written in dark ink and is positioned above the printed name and title.

Rosemary McAdams
Finance Director

Village of River Forest, Illinois
Principal Officials
April 30, 2020

VILLAGE OFFICIALS



VILLAGE PRESIDENT
Catherine M. Adduci



VILLAGE CLERK
Kathleen Brand-White

VILLAGE TRUSTEES



Erika Bachner



Kathleen Brennan



Thomas Cargie



Patricia Henek



Robert O'Connell



Respicio Vazquez

VILLAGE ADMINISTRATOR

Eric Palm

ASSISTANT VILLAGE
ADMINISTRATOR
Lisa Scheiner

FINANCE DIRECTOR
Rosemary McAdams

POLICE CHIEF
James O'Shea

PUBLIC WORKS DIRECTOR
John Anderson

FIRE CHIEF
Kurt Bohlmann



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Village of River Forest
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

April 30, 2019

Christopher P. Morill

Executive Director/CEO

Financial Section

Independent Auditor's Report

Independent Auditor's Report

Honorable Village President and
Members of the Board of Trustees
Village of River Forest, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of River Forest, Illinois, as of and for the year ended April 30, 2020, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information of the Village of River Forest, Illinois, as of April 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information for the General Fund, and pension and other postemployment benefit information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of River Forest, Illinois' basic financial statements. The introductory section, combining, individual fund, capital asset financial statements and schedules, and other supplementary information, and the statistical section as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the 2020 basic financial statements.

The 2020 combining, individual fund, capital asset financial statements and schedules and other supplementary information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 combining, individual fund, capital asset financial statements and other supplementary information are fairly stated, in all material respects, in relation to the 2020 basic financial statements as a whole. We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the Village's basic financial statements as of and for the year ended April 30, 2019, which are

not presented with the accompanying financial statements. In our report dated October 11, 2019, we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information. In our opinion, the 2019 actual amounts included as supplementary information are fairly stated in all material respects in relation to the basic financial statements as of and for the year ended April 30, 2019, taken as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 7, 2020, on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

BKD, LLP

Oakbrook Terrace, Illinois
October 7, 2020

Management's Discussion and Analysis

VILLAGE OF RIVER FOREST, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
APRIL 30, 2020

The Village of River Forest (the Village) Management's Discussion and Analysis (MD&A) is designed to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the Village's financial activity, (3) identify changes in the Village's financial position (its ability to address challenges in the subsequent years), (4) identify any material deviations from the financial plan (the approved budget), and (5) identify individual fund issues or concerns.

The MD&A focuses on the current year's activities, resulting changes, and currently known facts and should be read in conjunction with additional information that we have furnished in the Letter of Transmittal, which can be found on pages i-ix of this report.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the Village exceeded its liabilities and deferred inflows at April 30, 2020 by \$2,799,176.
- The Village's total net position decreased by \$1,007,141 during the fiscal year. Governmental activities net position decreased by \$1,546,461 and business-type activities net position increased by \$539,320.
- Deferred outflows of resources increased \$2,860,558 to \$7,380,544 and deferred inflows of resources increased \$48,204 to \$7,025,902.
- The Village's combined governmental funds ending fund balance decreased by \$212,823 to \$16,192,423.
- At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$4,684,006, a decrease of \$343,573. The nonspendable fund balance in the fund increased by \$746,014 to \$4,871,629.
- Net capital assets of governmental activities increased by \$1,122,841 and business-type activities increased by \$323,032 in the current fiscal year due to the acquisition of vehicles, equipment and buildings and infrastructure improvements reduced by depreciation expense and the disposal of capital assets.
- The Village's long-term liabilities increased by \$4,825,046 to \$62,410,385. Long-term liabilities include \$43,011,176 in Net Pension Liabilities, which increased \$4,545,650 from the prior fiscal year. The OPEB total liability of \$6,020,551 is also included in long term liabilities. Other long-term liabilities were reduced due to bond and loan principal payments during the fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Village of River Forest's basic financial statements. The Village's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The Governmental Accounting Standards Board (GASB) reporting model stipulates that the government financial activities are presented in two ways: as government-wide accrual-based statements, and as modified-accrual fund statements. This overview provides an explanation of the differences between these statements. Basically, the government-wide statements provide information on the financial condition of the Village as a whole, while the fund statements provide information on the availability and use of resources that are segregated for specific purposes. The Comprehensive Annual Financial Report (CAFR) also includes other elements that are essential to understanding the statements. These include the Required Supplementary Information, and the Combining, Individual Fund, and Capital Asset Financial Statements and Schedules and Other Supplementary Information.

Government-wide Financial Statements

The Government-wide Financial Statements are designed to provide readers with a broad overview of the Village's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the Village's assets and liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. The focus of the Statement of Net Position (the "Unrestricted Net Position") is designed to be similar to bottom line results for the Village and its governmental and business-type activities. This statement combines and consolidates governmental funds' current financial resources (short-term spendable resources) with capital assets and long-term obligations using the accrual basis of accounting. Over time, increases or decreases in net position may serve as a useful indicator of whether or not the financial position of the Village is improving or deteriorating.

The Statement of Activities presents information showing how the Village's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the Village that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities reflect the Village's basic services, including general government, development, public safety (police and fire), public works, highways and streets, and sanitation. Property taxes, non-home rule sales taxes, shared state sales taxes, local utility taxes, shared state income taxes, and intergovernmental taxes finance the majority of these activities. The business-type activities reflect private sector-type operations (Waterworks and Sewerage Fund), where the fee for service typically covers all or most of the cost of operation, including depreciation.

The government-wide financial statements can be found on pages 22-25 of the report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Fund financial statements provide more complete and detailed information about the Village's major functions and activities. All of the funds of the Village can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions as reported as governmental activities in the government-wide financial statements. Unlike the government-wide financial statements, however, governmental fund statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Depreciation is not included in the governmental fund statements because depreciation does not represent the use of current financial resources. Similarly, long-term debt is not shown on the balance sheet because it does not relate to the use of current financial resources. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Village's near-term financing decisions. Both the Governmental Funds Balance Sheet and the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.



The Village maintains nine individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General, Capital Equipment Replacement, Capital Improvement, and Madison Street TIF Funds, which are considered major funds. There are five nonmajor governmental funds: the Motor Fuel Tax (MFT), Debt Service, Economic Development, North Avenue TIF and the Infrastructure Improvement Bond Funds. Data from the nonmajor governmental funds are combined into a single, aggregated presentation. More detailed information on each individual fund is presented in the section entitled: Combining, Individual Fund and Capital Asset Financial Statements and Schedules, starting on page 105. The Village adopts an annual budget for each governmental fund. A budgetary comparison statement has been provided for each fund to demonstrate compliance with this budget. The governmental fund financial statements can be found on pages 26-35, in the Basic Financial Statements section of this report.

Proprietary Funds

Proprietary funds are presented in the same manner in both the fund statements and government-wide statements, with depreciation as an expense and long-term debt included in the calculation of net position. The fund statements provided in this report provide additional detail. The Village maintains one proprietary fund, an enterprise fund called the Waterworks and Sewerage Fund. The statements for this fund can be found on pages 30-33 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Activities from fiduciary funds are not included in the Village's government-wide financial statements because the resources of these funds are not available to support the Village's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The Village has two fiduciary funds: the Police Pension Fund and the Firefighters' Pension Fund, each of which are managed by separate boards. The combining fund statements, the Statement of Fiduciary Net Position – Pension Trust Funds and the Statement of Changes in Fiduciary Net Position – Pension Trust Funds can be found on pages 34 and 35 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Financial Statements can be found on pages 36-91 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information including the major General Fund budgetary schedule and data concerning the Village's progress in funding its obligation to provide pension and other postemployment benefits to its employees. Required supplementary information can be found on pages 92-104 of this report.

Combining, Individual Fund and Capital Asset Financial Statements and Schedules can be found on pages 105-133 and pages 136-138 of this report. The Other Supplementary Information Schedules, on pages 139 and 140, include detailed long-term debt payment information. The Statistical Section, on pages 141-174, includes information on government-wide revenues and expenditures, property taxes, and additional information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following analysis provides an overview of the Village's financial activity, discusses the Village's current financial position and its ability to address future challenges, identifies specific concerns to individual funds, and explains material deviations from the Village's original budget.

Statement of Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The Village's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$2,799,176 as of April 30, 2020. The largest portion of the Village's net position reflects its net investment in capital assets of \$30,154,966, including land, buildings, infrastructure, vehicles and equipment, less any related outstanding debt used to acquire or construct those assets. The Village uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted net position of \$1,548,142 represents resources that are subject to external restrictions on how they may be used. The Village has an overall unrestricted net deficit of (\$28,903,932) due to the implementation of GASB 68 in fiscal year 2016 which required the Net Pension Liability and associated Deferred Inflows and Outflows for Police, Firefighter and Illinois Municipal Retirement Fund (IMRF) Regular and Sheriff's Law Enforcement Personnel (SLEP) pension plans to be recorded on the Statement. The deficit increased again last fiscal year with the implementation of GASB 75 which required the Total OPEB Liability and associated Deferred Inflows and Outflows also be recorded on the Statement. Prior to the implementation in Fiscal Year 2016, the liability for the pension plans was only disclosed in the Notes to the Financial Statements and Required Supplementary Information. The Village's combined net position decreased by \$1,007,141 as a result of the governmental activities decreasing \$1,546,461 offset by business-type activities increasing \$539,320. The following table reflects the condensed Statement of Net Position:

Village of River Forest, Illinois Statement of Net Position April 30, 2020 and April 30, 2019

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Assets						
Current and Other Assets	\$ 20,264,821	\$ 20,668,484	\$ 3,305,823	\$ 2,783,607	\$ 23,570,644	\$ 23,452,091
Capital Assets	20,524,229	19,401,388	21,934,649	22,257,681	42,458,878	41,659,069
Total Assets	40,789,050	40,069,872	25,240,472	25,041,288	66,029,522	65,111,160
Total Deferred Outflows of Resources	7,214,621	4,197,435	165,923	322,551	7,380,544	4,519,986
Liabilities						
Current	529,225	891,004	645,378	370,788	1,174,603	1,261,792
Long-Term Liabilities	49,715,957	44,019,328	12,694,428	13,566,011	62,410,385	57,585,339
Total Liabilities	50,245,182	44,910,332	13,339,806	13,936,799	63,584,988	58,847,131
Total Deferred Inflows of Resources	6,882,961	6,934,986	142,941	42,712	7,025,902	6,977,698
Net Position						
Net Investment in Capital Assets	20,524,229	19,401,388	9,630,737	9,319,079	30,154,966	28,720,467
Restricted	1,522,873	1,632,960	25,269	25,269	1,548,142	1,658,229
Unrestricted (Deficit)	(31,171,574)	(28,612,359)	2,267,642	2,039,980	(28,903,932)	(26,572,379)
Total Net Position	\$ (9,124,472)	\$ (7,578,011)	\$ 11,923,648	\$ 11,384,328	\$ 2,799,176	\$ 3,806,317

The net position of the Village's governmental activities was (\$9,124,472). The Village's unrestricted net position from governmental activities was (\$31,171,574), a decrease of

\$2,559,215. The net decrease is due to an increase in the net pension liability and associated deferred inflows offset by the deferred outflows which are recorded in accordance with GASB 68 and the recognition of the total OPEB liability recorded in accordance with GASB 75. With both GASB 68 and GASB 75, the Net Pension Liability and the Total OPEB liability and associated Deferred Inflows and Outflows are recorded in the Statement of Net Position. The Net Pension Liability is the actuarially determined Total Pension Liability less the Plan Fiduciary Net Position of each plan. The total OPEB liability was measured as of April 30, 2020, as determined by an actuarial valuation. The net decrease in unrestricted net position associated with pensions totaled \$2,053,306 for the fiscal year. The total Net Pension Liability increased but the impact on the unrestricted net position was also affected by the change in the Deferred Inflows and Deferred Outflows associated with the Pensions. The Net Pension Liability and Deferred Inflows and outflows are affected by demographic changes including new hires, retirements, and promotions, variances from expected salary increases, asset returns, and contributions and assumption changes.

The Net Pension Liability is the unfunded pension liability that is calculated by an actuary and includes the Village's Net Pension Liability for Police, Firefighters and IMRF and SLEP plans, less each plan's Fiduciary Net Position or the amount available to fund the liability. Deferred inflows and outflows of resources are also recorded because some of the changes to the Total Pension Liability are recognized over time rather than in the current year. Deferred inflows are increases to net position that will be recognized in future years. Deferred outflows will decrease net position in future years. The Deferred Outflows, Deferred Inflows and Net Pension Liabilities associated with the Village's pension plans included in the Village's Statement of Net Position in Fiscal Years 2020 and 2019 are as follows:

**Impact of the Pension Liabilities on Net Position
April 30, 2020 and April 30, 2019**

	Governmental Activities			Business-Type Activities		
	2020	2019	Inc (Dec)	2020	2019	Inc (Dec)
Deferred Outflows of Resources						
Illinois Municipal Retirement Fund	\$ 444,550	\$ 1,026,207	\$ (581,657)	\$ 150,393	\$ 320,035	\$ (169,642)
Police Pension Fund	3,463,395	762,022	2,701,373			
Firefighters' Pension Fund	2,726,734	2,315,978	410,756			
Total Deferred Outflows of Resources	\$ 6,634,679	\$ 4,104,207	\$ 2,530,472	\$ 150,393	\$ 320,035	\$ (169,642)
Net Pension Liability						
Illinois Municipal Retirement Fund	\$ 600,385	\$ 1,496,583	\$ (896,198)	\$ 197,112	\$ 456,651	\$ (259,539)
Police Pension Fund	22,982,567	18,860,981	4,121,586			
Firefighters' Pension Fund	19,206,081	17,651,311	1,554,770			
Total Net Pension Liability	\$ 42,789,033	\$ 38,008,875	\$ 4,780,158	\$ 197,112	\$ 456,651	\$ (259,539)
Deferred Inflows of Resources						
Illinois Municipal Retirement Fund	\$ 463,099	\$ 138,894	\$ 324,205	\$ 142,941	\$ 42,712	\$ 100,229
Police Pension Fund	2,361,007	3,108,053	(747,046)			
Firefighters' Pension Fund	539,991	313,530	226,461			
Total Deferred Inflows of Resources	\$ 3,364,097	\$ 3,560,477	\$ (196,380)	\$ 142,941	\$ 42,712	\$ 100,229
Impact on Unrestricted Net Position (Deficit)	\$ (39,518,451)	\$ (37,465,145)	\$ (2,053,306)	\$ (189,660)	\$ (179,328)	\$ (10,332)

Contributions to the Police and Firefighters Pension Plans were based on the actuarial valuations provided by actuarial consultants. The Village had a five-year transition plan to reach full contribution amounts. During the transition plan, contributions were less than the full contribution recommended by the actuary based on the approved Pension Funding Policies. In fiscal Year 2020, per the policy full contribution amounts were levied.

VILLAGE OF RIVER FOREST ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

The decrease in the Unrestricted Net Position of governmental activities is primarily due to the change in the net pension liabilities and related deferred inflows and outflows of \$2,053,306 and the total OPEB liability and related deferred outflows of resources net change of \$133,292 for fiscal year 2020. The Restricted Net Position in the governmental activities decreased \$110,087 due to the timing of road construction projects and economic development. There was an increase in the Net Investment in Capital Assets of \$1,122,841 due to the vehicle, equipment and land purchases and capital improvements during the fiscal year, less depreciation, disposals and capital related debt payments.

The Net Position of business-type activities was \$11,923,648, an increase of \$539,320 from Fiscal Year 2019. Operating revenues exceeded operating expenses including depreciation by \$742,138. Water and sewer revenues were less than expected due to a reduction in billed water consumption as a result of varying weather conditions and more conservation. Rates were increased .27% in June 2019 to fund the rate increase from the City of Chicago for water. There was no increase in rates to cover operating and capital improvements costs. The overall net position increased due to revenues from the increased water and sewer rates less the operating costs. The Net Investment in Capital Assets increased \$311,658 due to current year debt payments and capital purchases funded with reserves, less current year disposals and depreciation. The unrestricted net position increased by \$227,662. This is due to reduced spending that had a positive change in net position resulting from operations. The unrestricted net position may be used to fund infrastructure improvements and operating costs in the future. The net liabilities associated with the IMRF pension liability recorded decreased by \$259,539 from Fiscal Year 2019 and the liabilities associated with the total OPEB liability increased by \$19,066.

Village of River Forest, Illinois
Changes in Net Position
For the Fiscal Years Ended April 30, 2020 and April 30, 2019

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues						
Program Revenues						
Charges for Services	\$ 4,712,570	\$ 3,965,039	\$ 4,924,030	\$ 5,244,030	\$ 9,636,600	\$ 9,209,069
Operating Grants	498,487	392,092	-	-	498,487	392,092
Capital Grants	-	75,000	-	-	-	75,000
General Revenues						
Property Taxes	7,079,926	6,781,417	-	-	7,079,926	6,781,417
Other Taxes	1,869,107	2,030,401	-	-	1,869,107	2,030,401
Intergovernmental	3,615,790	3,434,366	-	-	3,615,790	3,434,366
Other Revenue	903,480	507,924	73,935	45,448	977,415	553,372
Total Revenues	18,679,360	17,186,239	4,997,965	5,289,478	23,677,325	22,475,717
Expenses						
General Government	3,139,597	2,886,253	-	-	3,139,597	2,886,253
Development	654,303	449,469	-	-	654,303	449,469
Public Safety	12,555,053	11,362,454	-	-	12,555,053	11,362,454
Public Works	1,588,968	1,559,287	-	-	1,588,968	1,559,287
Highways and Streets	1,033,716	1,023,676	-	-	1,033,716	1,023,676
Sanitation	1,196,334	1,147,079	-	-	1,196,334	1,147,079
Interest	57,850	46,115	-	-	57,850	46,115
Water and Sewer	-	-	4,458,645	4,267,256	4,458,645	4,267,256
Total Expenses	20,225,821	18,474,333	4,458,645	4,267,256	24,684,466	22,741,589
Increase (Decrease) in Net Position	(1,546,461)	(1,288,094)	539,320	1,022,222	(1,007,141)	(265,872)
Net Position (Deficit), May 1	(7,578,011)	(6,289,917)	11,384,328	10,362,106	3,806,317	4,072,189
Net Position (Deficit), April 30	\$ (9,124,472)	\$ (7,578,011)	\$ 11,923,648	\$ 11,384,328	\$ 2,799,176	\$ 3,806,317

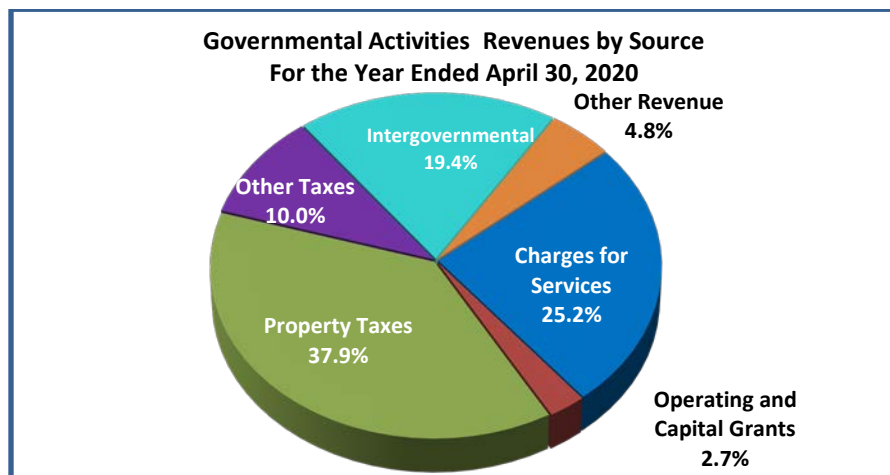
Governmental Activities

Governmental activities decreased the Village's net position by \$1,546,461. The COVID-19 epidemic forced our organization into making very quick adjustments and changes in how we conduct business. It also had an immediate effect on revenues. Key elements contributing to the decrease in net position due to current year activities are as follows:

Revenues

For the fiscal year ended April 30, 2020, revenues from governmental activities totaled \$18,679,360, an increase of \$1,493,121. Property taxes continue to be the Village's largest revenue source totaling \$7,079,926 and representing 37.9% of total governmental activities revenue. Other Taxes including, utility, non-home rule sales and transfer taxes totaled \$1,869,107 or 10.0%. Intergovernmental revenues including State sales tax, income tax and other intergovernmental revenues, totaled \$3,615,790 or 19.4% of the total governmental activities revenues. Charges for Services include revenues from licenses and permits, fines, sanitation services, ambulance charges and other fees.

Property tax revenues were up \$298,509 or 4.4% in Fiscal Year 2020. Revenues include collections from the 2018 and 2019 Property Tax Levies. The extended 2019 Property Tax Levy was 2.46% higher than the 2018 levy. The increase in the levy is due to the increase in the Consumer Price Index from December 2017 through December 2018 of 1.9%, plus or minus any additional amounts for new property. Approximately half of the 2018 and 2019 Property Tax Levies, plus collections from prior years, were received during FY 2020. The increase in revenues was higher because of the timing of actual payments from the two levies and because the 1st installment of the 2019 levy is an estimate based on the 2018 levy.



Sales and Non-Home Rule Sales Tax revenues had a slight decline from the prior year. This is due to the low CPI and average sales for existing businesses. Also, March and April receipts were significantly lower due to the pandemic. Utility taxes are slightly lower due to weather conditions that affect consumption. Real Estate Transfer Taxes remain stable due to continued residential homes sales activity and higher prices.

Intergovernmental Revenues include wireless, sales, state income, use and replacement taxes. State Use Tax continues to rise due to increased collections from online sales. Amazon began assessing the tax on purchases in the State beginning in February of 2015. State Income Tax revenue increased due to one-time amnesty payments received in October and November that brought in higher than anticipated receipts for local government distributions. The Emergency 911 tax is now distributed directly to West Suburban Consolidated Dispatch Center (WSCDC) which handles our emergency dispatching service. The tax that they receive reduces the amount we are required to pay to the center.

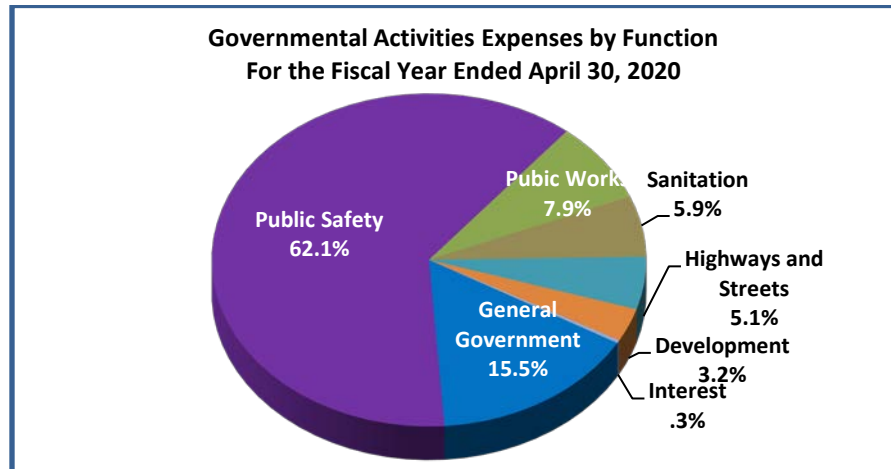
**Changes in Select Governmental Activities Revenues
For the Fiscal Years Ended April 30, 2020 and April 30, 2019**

	Fiscal Year		Increase (Decrease)	% Increase (Decrease)
	2020	2019		
State Sales Tax	\$ 1,844,478	\$ 1,871,397	\$ (26,919)	-1.4%
Non-Home Rule Sales Tax	780,935	846,726	(65,791)	-7.8%
Utility Taxes	580,871	628,016	(47,145)	-7.5%
Transfer Tax	126,594	121,728	4,866	4.0%
Income Tax	1,210,870	1,084,678	126,192	11.6%
Building Permits	1,167,848	403,120	764,728	189.7%
Garbage Collection Charges	1,109,020	1,071,023	37,997	3.5%

Building permit revenue had a significant increase. Planned developments of residential and commercial improvement projects were approved in fiscal year 2020. This permit revenue is recognized when the final plans are received by the Village. Garbage collection charges are higher due to a 2.50% increase in the cost of sanitation services that is passed on to the customers and an increased demand for the new composting service. Investment income increased in 2020 due to higher short-term interest rates.

Expenses

For the fiscal year ended April 30, 2020, expenses from governmental activities totaled \$20,225,821, an increase of \$1,751,408 or 9.5% from Fiscal Year 2019. General Government includes Administration and Finance, Police and Fire Commission, Emergency 911 and Legal. Development includes the Building Division and Economic Development expenses. Salaries have been adjusted per increases in the collective bargaining agreements and for non-union employees. The slight increase in development expenses is due to economic development expenses associated with Lake and Lathrop in the Economic Development Fund. Overall Public Safety expenses have increased due to the significant increase in the net pension obligations. Otherwise the contractual increases in Public Safety salaries were partially offset by lower employee salaries due to retirements and resignations and the resulting position vacancies being filled with new hires that are paid at a lower rate. Public Works expenses were slightly higher due to the pension expense allocation.



The chart below shows the GASB 68 pension expense reflected within governmental activities in the Statement of Activities by plan:

Governmental Activities GASB 68 Pension Expense (Income) by Pension Plan					
Fiscal Year	IMRF	IMRF/ SLEP	Police Pension	Firefighters Pension	Total
2020	\$ 281,931	\$ (14,115)	\$ 2,256,056	\$ 2,861,384	\$ 5,385,256
2019	148,414	2,861	1,471,739	2,302,914	3,925,928
2018	197,828	(6,753)	1,994,291	2,199,970	4,385,336

Pension expense is the difference between the Net Pension Liability, and Deferred Inflows and Outflows from the prior to the current year and includes the current year service cost, interest on the Total Pension Liability, administrative expenses, less projected investment earnings, current employee contributions and the impact of any changes in plan benefits. Pension expense is adjusted by current year recognition of any deferred inflows or outflows due to differences between projected and actual investment earnings and changes to the Total Pension Liability due to revised actuarial assumptions or unexpected actuarial experience. Part of the reason for the large increases in both funds' pension expense was because the interest rate assumption was increased from 6.75% to 7.0% to match the rate used by the Fire Pension Plan and reflect anticipated investment performance. Both funds now use the same investment consultant and have the same statutory ability to invest. At year end the Total Pension Liability is a snapshot at April 30, 2020. The pandemic caused the economy and investments to sharply decline which also is factored into the increase in the liability.

Business-Type Activities

Business-type activities increased the Village's net position by \$539,320 to \$11,923,648.

Revenues

Water and sewer sales saw a decrease of \$320,000 or 6.1% in Fiscal Year 2020 due to lower billed consumption offset by a .27% overall rate increase effective June 1, 2019 to cover a water rate increase by the City of Chicago. The City ordinance provides for a rate increase of 5% or the increase in the Consumer Price Index, whichever is lower. The June 1, 2019 increase was .82%.

The overall sales revenue decrease was higher than expected due to a decrease in billed water consumption due to conservation and cooler and wetter weather conditions.

Expenses

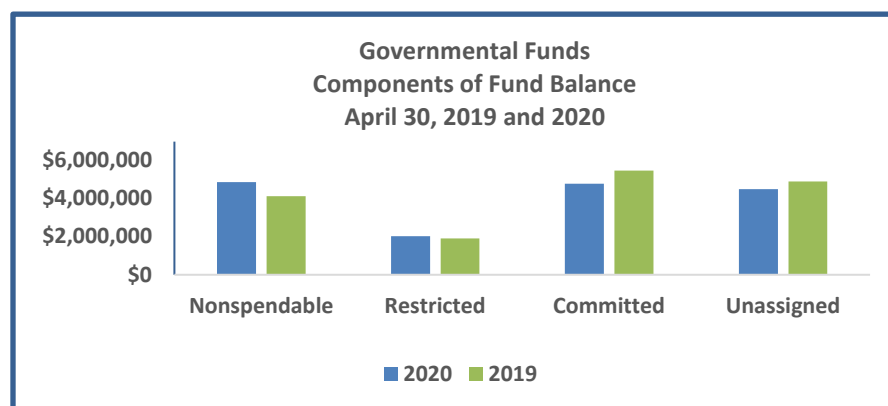
Expenses from business-type activities increased \$191,389 or 4.5% to \$4,458,645. Salaries and benefits saw normal increases. The cost of water from the City of Chicago decreased due to water consumption and we saw decreases in water and sewer infrastructure maintenance costs. Expenses also include the interest on the IEPA loan for the Northside Stormwater Management Project (NSMP) that was completed in fiscal year 2017. The pension expense for the business type activities was \$90,202. The Employees in the Waterworks and Sewerage Fund are all covered by the IMRF Plan. The OPEB expense for business type activities was \$6,052.

FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS

As noted earlier, the Village of River Forest uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the Village's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Village's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year as they represent the portion of fund balance which has not been limited to use for a particular purpose by either an external party, or by the Village itself.

As of the end of the current fiscal year, the governmental funds reflect a combined fund balance of \$16,192,423 (as presented on pages 26-29), a decrease of \$212,823 from the prior year. Of the total fund balance, \$4,507,012 is unassigned fund balance, which is available for spending at the Village's discretion. The remainder of fund balance is either nonspendable, restricted or committed to indicate that it is not in spendable form (\$4,871,629), legally required to remain intact (\$2,031,132) or committed by the Village for a particular purpose (\$4,782,650). The decrease in unassigned fund balance was a planned drawdown of reserves to fund non-reoccurring one time budgeted expenditures and still remain above minimum fund balance policy limits.

Governmental Funds



General Fund

The General Fund is the Village's primary operating fund and the largest source of day-to-day service delivery. The 2020 unassigned fund balance for Village's General Fund decreased by \$343,573 to \$4,684,006 and the nonspendable fund balance increased by \$746,014 to \$4,871,629. The increase in the Deposit with Intergovernmental Risk Management Association (IRMA), a public entity risk pool, and the increase in advances to other funds were the primary reasons for the increase in the nonspendable fund balance. The total fund balance increased by \$392,252 to \$10,204,305. This net increase is because actual revenues exceeded expenditures during the year. Property taxes were up from the prior year. Sales and non-home rule sales taxes were lagging slightly from the prior year. Revenues overall were up also because of the net change in the IRMA deposit. Property Tax revenues include the second installment of the 2018 levy collected in the fall of 2019, and the first installment of the 2019 levy collected in the spring of 2020. Expenditures were also slightly lower which resulted in an overall increase in fund balance.

General Government expenditures are lower than the prior year due to a decrease in the contribution to WSCDC for dispatch service based on how data was entered into the system. This process change has allowed the Village to save on the monthly fees. Building Department salaries were lower due to open positions due to retirement. Some contractual services were higher due to outsourcing some of the needed services that the open position left. Overall Police and Fire Department expenditures are slightly higher. Salaries include projected increases for employees and promotions that are expected when the collective bargaining agreements for both the Police and Fire are agreed upon. Public Safety pension contributions were increased per the actuarial valuations prepared by an outside actuary as part of the Pension Funding Policies for the funds approved by the Village Board and the respective pension boards. Public Works expenditures reflect a decrease in gas and oil, an increase in the purchase and maintenance of trees and salary increases per the approved collective bargaining agreement. Sanitation represents the fee paid to the Village's refuse contractor and includes a contractual 2.50% increase.

According to the Village's financial policy, 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 subsequent year expenditures to adequately cover unanticipated expenditures, revenue shortfalls or cover negative cash flows due to the timing of property tax receipts. At April 30, 2020, this amount is \$5,219,038 or 31.1% of Fiscal Year 2021 budgeted General Fund expenditures.

Other Major Governmental Funds

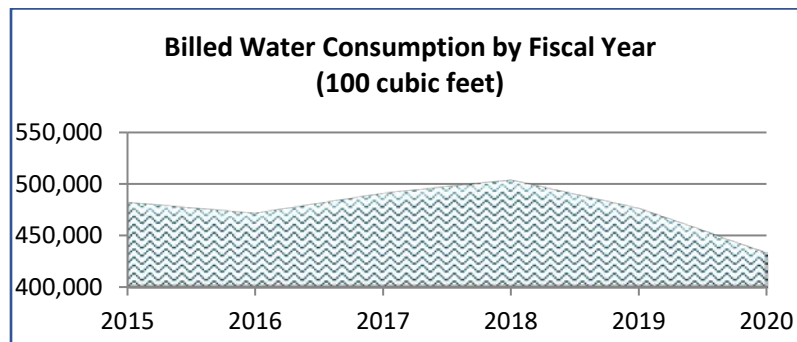
The Capital Equipment Replacement Fund (CERF) is used to accumulate resources for the purchase of Village vehicles, equipment, and improvements. The fund balance in CERF increased \$392,598 during the fiscal year to \$3,825,548 because revenues and other financing sources were more than capital expenditures. Purchases included Police, Fire and Public Works vehicles and equipment including a new brush chipper. The Capital Improvement Fund is used to account for various infrastructure improvements including alleys, commuter parking lots and streets. The Capital Improvement Fund fund balance decreased from \$2,039,994 to \$957,102 due to the Green Alley Improvement Project. The Capital Improvement Fund fund balance decreased due to the Green Alley Improvement Project. The Madison Street TIF Fund fund balance decreased \$47,619 to (\$160,425). Incremental property tax revenue collections totaled \$182,566 for Fiscal Year 2020.

Proprietary Fund

At April 30, 2020, the Waterworks and Sewerage Fund (as presented on pages 30-33) total net position increased by \$539,320 to \$11,923,648. Operating revenues exceeded operating expenses including depreciation. Water and Sewer Sales are lower because water consumption decreased during the year offset by water rate increases of .27% on June 1, 2019 to cover increases in operating costs, including water and capital improvements. The decrease in consumption was due to cooler and wetter weather conditions. Expenses include the interest on the IEPA Loan that was used to finance the NSMP.

Waterworks and Sewerage Fund Schedule of Changes in Net Position

	Fiscal Year		Increase (Decrease)	% Increase (Decrease)
	2020	2019		
Operating Revenues	\$ 4,924,030	\$ 5,244,030	\$ (320,000)	-6.1%
Operating Expenses	4,181,892	3,972,273	209,619	5.3%
Operating Income	742,138	1,271,757	(529,619)	-41.6%
Nonoperating Revenue (Expenses)	(202,818)	(249,535)	46,717	-18.7%
Change in Net Position	539,320	1,022,222	(482,902)	-47.2%
Net Position				
Beginning	11,384,328	10,362,106	1,022,222	9.9%
Ending	\$ 11,923,648	\$11,384,328	\$ 539,320	4.7%



GENERAL FUND BUDGETARY HIGHLIGHTS

General Fund actual revenues were \$263,221 more than the final budgeted amount. Income tax revenues were higher due to the State's 5% reduction in distributions being eliminated at the end of Fiscal Year 2020 and higher than expected receipts. Use tax revenues continue to exceed projections and due to COVID 19 more online purchases are being made. Building permit fees came in above budget. This was due to the fees collected from the planned development, The Sheridan, that will be completed in the Fall of 2020. These increases were offset by Sales tax and Non-home rule sales tax coming in less than the budgeted amount.

General Fund Budgetary Highlights

	2020 Original Budget	2020 Final Budget	2020 Actual	Final vs. Actual Over (Under)
Revenues	\$ 16,448,796	\$ 16,448,796	\$ 16,712,017	\$ 263,221
Expenditures	16,037,274	16,037,274	15,862,970	(174,304)
Excess of Revenues over Expenditures	411,522	411,522	849,047	437,525
Other Financing Uses	(505,795)	(1,055,795)	(456,795)	599,000
Net Change in Fund Balance	\$ (94,273)	\$ (644,273)	\$ 392,252	\$ 1,036,525

Actual expenditures were \$174,304 less than budgeted expenditures. Salaries reflect increases per the collective bargaining agreements. Sanitation costs were higher due to a 2.50% increase in the contract with the service provider. These cost increases are passed along to customers. Administration expenditures were up due to information technology expenditures, the IRMA deductible and expenses related to the 2020 Census. A grant was also received to offset those expenses that were incurred to promote the Census. Police and Fire pension contributions are in line with the budget. These receipts include the second installment of the 2018 tax levy and the first installment of the 2019 tax levy. Budgeted Employer contributions reflect the 2019 Property Tax Levy that is collected in the spring of 2020 and the summer which falls into the following fiscal year. Police Department salaries are lower due to vacancies during the year. Public works salaries and benefits expenditures are slightly below budget due to reduced insurance costs related to annual election choices.

The General Fund budget was amended during the fiscal year to add an additional \$550,000 for monies transferred to the Madison Street TIF Fund to cover the cost of purchasing property. The transfer is reflected as an advance in the financial statements.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Village's investment in capital assets net of depreciation for its governmental and business-type activities as of April 30, 2020, amounts to \$42,458,878. The investment in capital assets includes land, buildings, improvements other than buildings, vehicles and equipment, and infrastructure. This amount represents a net increase (including additions and deductions) of \$799,809.

Major capital asset events during the current fiscal year included the following:

- ➔ The Replacement of Two Police Department Vehicles.
- ➔ The addition of a Police Traffic Enforcement Vehicle.
- ➔ The Replacement of the Fire Department Defibrillator.
- ➔ Upgrades to the Lake & Thatcher Traffic Signals.

- ➔ The Replacement of a Public Works Pickup Truck with Plow.
- ➔ The Purchase of a Brush Chipper for the Public Works Department.
- ➔ The Purchase of the Parking Lot at 418 Franklin Avenue.
- ➔ Thomas Alley Improvements.
- ➔ Public Works Pump Station Improvements.
- ➔ 2018 Green Alley Improvement Project.
- ➔ Audio Visual Upgrades at the Village Hall.

Capital Assets (Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land and Right of Way	\$ 5,327,566	\$ 4,965,950	\$ 500	\$ 500	\$ 5,328,066	\$ 4,966,450
Buildings and Improvements	4,344,324	4,441,923	259,465	237,471	4,603,789	4,679,394
Water Distribution and Sewer Systems	-	-	19,715,364	19,957,598	19,715,364	19,957,598
Vehicles and Equipment	2,680,081	2,709,862	573,474	632,300	3,253,555	3,342,162
Infrastructure	8,172,258	7,243,093	1,385,846	1,429,812	9,558,104	8,672,905
Construction in Progress	-	40,560	-	-	-	40,560
	<u>\$ 20,524,229</u>	<u>\$ 19,401,388</u>	<u>\$ 21,934,649</u>	<u>\$ 22,257,681</u>	<u>\$ 42,458,878</u>	<u>\$ 41,659,069</u>

The governmental activities net capital assets increased \$1,122,841 from last year, due to an increase in assets as a result of the purchase of land, alley and building improvements and the purchase of the vehicles and equipment, less a decrease due to the sale of vehicles and depreciation.

The net decrease in the business-type activities of \$323,032 is primarily due to no new water mains and fewer building improvements and the purchase of vehicles and equipment less the depreciation of capital assets. Detailed information on the current fiscal year changes in the Village's capital assets is provided in the *Notes to the Financial Statements*, Note 6 starting on page 51.

Long-Term Debt

The table below provides a comparison of governmental and business-type long-term debt for Fiscal Years 2020 and 2019. The Village increased its general obligation debt by \$271,000 in Fiscal Year 2020 due to the issuance of \$525,000 in General Obligation Bonds, Series 2020 which are going to be used for street improvements. This increase was reduced by principal payments on existing debt during the year. Business-Type Activities Long-Term Debt decreased by \$871,583 due to principal payments offset by an increase in the OPEB Liability. The IEPA Loan proceeds were used to finance the Northside Stormwater Management Project which separated the storm and sanitary sewer on the north side of the Village. The final amount of the loan is \$14,711,293.

VILLAGE OF RIVER FOREST ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

The Village levies property taxes to pay for the debt service on the 2020 General Obligation Bonds. The IEPA loan is to be funded via the sewer rate. As an Illinois non-home rule community, the Village is subject to debt limitation. The Village maintained an Aa2 rating from Moody's Investors Service and AAA rating from Standard and Poor's.

Long-Term Debt

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
General Obligation Bonds	\$ 525,000	\$ 254,000	\$ -	\$ -	\$ 525,000	\$ 254,000
IEPA Loan	-	-	12,303,912	12,938,602	12,303,912	12,938,602
Compensated Absences	506,047	505,613	43,699	40,119	549,746	545,732
Net Pension Liability	42,814,064	38,008,875	197,112	456,651	43,011,176	38,465,526
Other Post-Employment Benefits	5,870,846	5,250,840	149,705	130,639	6,020,551	5,381,479
	<u>\$ 49,715,957</u>	<u>\$ 44,019,328</u>	<u>\$ 12,694,428</u>	<u>\$ 13,566,011</u>	<u>\$ 62,410,385</u>	<u>\$ 57,585,339</u>

Compensated Absences Payable is the amount of accrued vacation and sick leave time that is payable to employees at the end of the fiscal year. The Village Policies limit the amount of leave that can be carried over from year to year and employees are encouraged to use all of their vacation leave. Compensated absences increased due to higher vacation accruals and fewer funds paid out due to retirements during the fiscal year. The Net Pension Liability reflects the amount of the Total Liability for the Police, Firefighter, IMRF and SLEP pensions less each plan's fiduciary net position at the end of the fiscal year. The increase is due to actuarial assumptions used at a certain point in time.

Other Postemployment Benefit Obligation reflects the total liability of actuarially calculated contributions that the Village did not make to fund the retiree health insurance benefits that the Village currently provides. This is a single employer defined-benefit plan (Plan) and it is funded on a pay-as-you-go basis. Funding is reported in the Village's General Fund and Waterworks and Sewerage Funds. This reflects a change in accounting principles and the implementation of GASB 75 in fiscal year 2019.

Note 7 of the Notes to the Financial Statements, on page 53, provide more detailed information on the Village's long-term debt.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The last quarter of this fiscal year brought many challenges due to the COVID 19 pandemic. The Village saw sharp decreases in several revenues in the last quarter of the year. Sales and non-home rule sales tax had already seen reductions due to lower CPI and some business vacancies. When the pandemic forced our country to shut down, these revenues were greatly impacted. The Village is fortunate to be operating with adequate fund reserves to absorb any downturn to our revenues. Revenues will be closely monitored and adjustments will be made where needed. Despite the pandemic the Village's financial position remains stable. The neighborhoods have remained attractive and vibrant and residential construction and improvements have continued.



The Fiscal Year 2021 budget includes increases in state use taxes. Use tax continues to increase as taxes from internet sales keep growing. State Income taxes are expected to remain flat based on the latest Illinois Municipal League estimates. In July 2020 a .03 cent local tax was put into effect on gasoline sales. Also, this past year the state passed legislation to issue infrastructure grants to municipalities as part of the Rebuild Illinois program. The Village will start receiving these disbursements in Fiscal Year 2021.



Economic development continued to be an important focus for the Village in an effort to continue to improve property values as well as stabilize our property taxes. There were several instances to highlight. First, ground was broken at Chicago and Harlem for The Sheridan at River Forest, which will include 125 assisted living and memory care units. This facility is designed to create an

atmosphere in which residents can enjoy living in our community with many different amenities. The facility will be owned and operated by Senior Lifestyle and once completed, will be one of the top taxpayers in the community. The total investment in the project is over \$35 million. At Lake and Lathrop, the Village approved a planned development permit for a mixed-used project that will include a mix of three and four bedroom condominiums as well as ground floor retail. Environmental remediation is in progress and construction is expected to begin in the spring of 2021. The Village also purchased an additional property in the Madison Street TIF District as a strategic decision for future opportunities. The Village continues to have a strong commercial presence at River Forest Town Center as well as strong grocery shopping options from stores such as Whole Foods, Jewel and Fresh Thyme Farmers Market. All of these efforts have positive effects on our ability to help strengthen the overall property value in River Forest and add new value to stabilize the property tax base. Finally, the Village continues to look at efforts at Lake and Park for an infill development to complement the Lake Street corridor.

The Village is an affluent community whose composition is primarily residential with a smaller commercial component. The property tax revenue derived from the residential and commercial properties is exceedingly stable. The 2010 census found that \$156,835 was the median income of families living in the Village. In addition, the median value of residential property was \$618,200. The Fiscal Year 2021 budget proposes an increase in General Fund property tax revenues which includes the second installment of the 2019 Property Tax levy and the first installment of the 2020 Property Tax Levy. The 2019 levy includes a 1.9% increase based on the December 2017 to December 2018 increase in the Consumer Price Index. The 2020 property tax levy will also include a 2.3% increase in the Consumer Price index. The first installment of the 2020 levy will be collected in the spring of Fiscal Year 2021.



The Village increased water and sewer rates 1.00% effective June 1, 2020. The Village purchases water directly from the City of Chicago. The City raised rates 2.45% effective June 1, 2020. Going forward, the City ordinance provides for an increase each June 1 based on the increase in the Consumer Price Index or 5%, whichever is lower.

The Public Works Union, Local 150, collective Bargaining Agreement is effective from May 1, 2019 through April 30, 2022. Negotiations are ongoing with the Police and Fire unions. Budgeted expenditures for Public Works include increases due to salary and step adjustments based on the agreed upon contract. Budgeted expenditures for Police and Fire include estimated increases due to salary and step adjustments based on current market trends. These are only estimates. Employee health insurance is also expected to moderately increase. The Fiscal Year 2021 General Fund budget includes higher contributions to the Village's Police and Firefighters' Pension Funds. An increase of 1.6% for police and 4.8% for fire is included. The Village Board has approved Pension Funding Policies for both funds that include a 7% interest rate assumption. In the previous policy the Police Pension Fund used a 6.75% interest rate assumption. Both boards now use the same investment consultant and have the same authority to invest so the same rate for both is being used. The Fire Pension Board also approved the Policy. The Police Board intends to continue to use a 6.75% interest rate assumption in its Property Tax Levy recommendation to the Village Board. The amount levied annually will be based on an actuarial analysis prepared by the Village's actuary using the assumptions included in the pension funding policies approved by the Village.

CONTACTING THE VILLAGE'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, customers, investors, and creditors with a general overview of the Village's finances and to demonstrate the Village's accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to Rosemary McAdams, Finance Director, Village of River Forest, 400 Park Avenue, River Forest, IL 60305 or at rmcadams@vrf.us.

Basic Financial Statements

Village of River Forest, Illinois
Statement of Net Position
April 30, 2020

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and cash equivalents	\$ 3,422,207	\$ 1,636,875	\$ 5,059,082
Restricted cash	520,713	-	520,713
Investments	6,702,016	495,527	7,197,543
Receivables			
Taxes	3,506,821	-	3,506,821
Accounts	-	877,714	877,714
Intergovernmental	828,337	-	828,337
Other	651,286	-	651,286
Internal balances	(199,803)	199,803	-
Prepaid items	256,142	59,653	315,795
Deposit - public entity risk pool	2,767,785	36,251	2,804,036
Inventory	14,628	-	14,628
Land held for sale	1,769,658	-	1,769,658
Net pension asset	25,031	-	25,031
Capital assets not being depreciated	5,327,566	500	5,328,066
Capital assets, net of accumulated depreciation	<u>15,196,663</u>	<u>21,934,149</u>	<u>37,130,812</u>
Total assets	<u>40,789,050</u>	<u>25,240,472</u>	<u>66,029,522</u>
Deferred Outflows of Resources			
Deferred Outflows of Resources - pensions	6,634,679	150,393	6,785,072
Deferred Outflows of Resources - OPEB	<u>579,942</u>	<u>15,530</u>	<u>595,472</u>
Total deferred outflows of resources	<u>7,214,621</u>	<u>165,923</u>	<u>7,380,544</u>
Liabilities			
Accounts payable	452,482	522,299	974,781
Accrued interest	722	-	722
Deposits payable	-	123,079	123,079
Due to fiduciary funds	11,165	-	11,165
Other payables	64,856	-	64,856
Noncurrent liabilities			
Due within one year	620,016	660,243	1,280,259
Due in more than one year	<u>49,095,941</u>	<u>12,034,185</u>	<u>61,130,126</u>
Total liabilities	<u>50,245,182</u>	<u>13,339,806</u>	<u>63,584,988</u>
Deferred Inflows of Resources			
Deferred property taxes	3,518,864	-	3,518,864
Deferred inflows of resources - pensions	<u>3,364,097</u>	<u>142,941</u>	<u>3,507,038</u>
Total deferred inflows of resources	<u>6,882,961</u>	<u>142,941</u>	<u>7,025,902</u>

(Cont.)

Village of River Forest, Illinois
Statement of Net Position
April 30, 2020

	Governmental Activities	Business-Type Activities	Total
Net Position			
Net investment in capital assets	\$ 20,524,229	\$ 9,630,737	\$ 30,154,966
Restricted for working cash	535,032	-	535,032
Restricted for public safety	111,283	-	111,283
Restricted for economic development	50,339	-	50,339
Restricted for road construction	584,884	-	584,884
Restricted for debt service	225,804	-	225,804
Restricted for pensions	15,531	-	15,531
Restricted for grant programs	-	25,269	25,269
Unrestricted	<u>(31,171,574)</u>	<u>2,267,642</u>	<u>(28,903,932)</u>
Total net position (deficit)	<u><u>\$ (9,124,472)</u></u>	<u><u>\$ 11,923,648</u></u>	<u><u>\$ 2,799,176</u></u>

Village of River Forest, Illinois
Statement of Activities
Year Ended April 30, 2020

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants	Capital Grants
Governmental Activities				
General government	\$ 3,139,597	\$ 2,152,637	\$ 65,963	\$ -
Development	654,303	-	-	-
Public safety	12,555,053	1,450,913	-	-
Public works	1,588,968	-	-	-
Highways and streets	1,033,716	-	432,524	-
Sanitation	1,196,334	1,109,020	-	-
Interest	57,850	-	-	-
Total governmental activities	20,225,821	4,712,570	498,487	-
Business-Type Activities				
Waterworks and sewerage	4,458,645	4,924,030	-	-
	<u>\$ 24,684,466</u>	<u>\$ 9,636,600</u>	<u>\$ 498,487</u>	<u>\$ -</u>

General Revenues

Taxes
Property taxes
Non-home rule sales taxes
Utility taxes
Communication taxes
Other taxes
Intergovernmental
Intergovernmental - sales taxes
Intergovernmental - income taxes
Intergovernmental - other taxes
Miscellaneous income
Investment income
Gain on sale

Total general revenues

Change in Net Position

Net Position (Deficit), Beginning of Year

Net Position (Deficit), End of Year

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
\$ (920,997)	\$ -	\$ (920,997)
(654,303)	-	(654,303)
(11,104,140)	-	(11,104,140)
(1,588,968)	-	(1,588,968)
(601,192)	-	(601,192)
(87,314)	-	(87,314)
(57,850)	-	(57,850)
(15,014,764)	-	(15,014,764)
-	465,385	465,385
(15,014,764)	465,385	(14,549,379)
7,079,926	-	7,079,926
780,935	-	780,935
580,871	-	580,871
229,384	-	229,384
277,917	-	277,917
1,844,478	-	1,844,478
1,210,870	-	1,210,870
560,442	-	560,442
499,372	900	500,272
363,968	40,839	404,807
40,140	32,196	72,336
13,468,303	73,935	13,542,238
(1,546,461)	539,320	(1,007,141)
(7,578,011)	11,384,328	3,806,317
\$ (9,124,472)	\$ 11,923,648	\$ 2,799,176

Village of River Forest, Illinois
Balance Sheet – Governmental Funds
April 30, 2020

	General	Capital Equipment Replacement Fund	Capital Improvement Fund	Madison Street TIF	Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	\$ 1,544,372	\$ 875,622	\$ 185,236	\$ 101,774	\$ 715,203	\$ 3,422,207
Restricted cash	-	-	-	-	520,713	520,713
Investments	2,753,041	3,072,142	726,833	-	150,000	6,702,016
Receivables						
Taxes	3,372,483	-	-	-	134,338	3,506,821
Intergovernmental	795,202	-	-	-	33,135	828,337
Refuse	263,542	-	-	-	-	263,542
Interest	23,600	32,991	13,923	-	-	70,514
Other	224,115	5,000	83,113	-	5,002	317,230
Due from other funds	200,000	-	-	-	-	200,000
Advances to other funds	1,873,000	-	-	-	-	1,873,000
Prepaid items	216,216	39,926	-	-	-	256,142
Deposit - public entity risk pool	2,767,785	-	-	-	-	2,767,785
Land held for sale	-	-	-	1,769,658	-	1,769,658
Inventory	14,628	-	-	-	-	14,628
Total assets	<u>\$ 14,047,984</u>	<u>\$ 4,025,681</u>	<u>\$ 1,009,105</u>	<u>\$ 1,871,432</u>	<u>\$ 1,558,391</u>	<u>\$ 22,512,593</u>
Liabilities, Deferred Inflows of Resources and Fund Balances						
Liabilities						
Accounts payable	\$ 383,132	\$ 330	\$ 52,003	\$ 8,857	\$ 8,160	452,482
Due to other funds	-	-	-	150,000	50,000	200,000
Due to fiduciary funds	11,165	-	-	-	-	11,165
Advances from other funds	-	199,803	-	1,873,000	-	2,072,803
Other payables	64,856	-	-	-	-	64,856
Total liabilities	<u>459,153</u>	<u>200,133</u>	<u>52,003</u>	<u>2,031,857</u>	<u>58,160</u>	<u>2,801,306</u>
Deferred Inflows of Resources						
Unavailable property taxes	<u>3,384,526</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>134,338</u>	<u>3,518,864</u>
Fund Balances						
Nonspendable						
Prepaid items	216,216	-	-	-	-	216,216
Deposit - public entity risk pool	2,767,785	-	-	-	-	2,767,785
Inventory	14,628	-	-	-	-	14,628
Advances to other funds	1,873,000	-	-	-	-	1,873,000
Restricted						
Working cash	535,032	-	-	-	-	535,032
General government - cannabis	2,355	-	-	-	-	2,355
Public safety	111,283	-	-	-	-	111,283
Economic development	-	-	-	-	50,339	50,339
Road construction	-	-	-	-	1,105,597	1,105,597
Debt service	-	-	-	-	226,526	226,526
Committed						
Parking	-	-	386,754	-	-	386,754
Capital improvements	-	3,825,548	570,348	-	-	4,395,896
Unassigned (deficit)	<u>4,684,006</u>	<u>-</u>	<u>-</u>	<u>(160,425)</u>	<u>(16,569)</u>	<u>4,507,012</u>
Total fund balances	<u>10,204,305</u>	<u>3,825,548</u>	<u>957,102</u>	<u>(160,425)</u>	<u>1,365,893</u>	<u>16,192,423</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 14,047,984</u>	<u>\$ 4,025,681</u>	<u>\$ 1,009,105</u>	<u>\$ 1,871,432</u>	<u>\$ 1,558,391</u>	<u>\$ 22,512,593</u>

Village of River Forest, Illinois
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
April 30, 2020

Total Fund Balances - Governmental Funds	\$ 16,192,423
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Amounts reported for governmental activities in the Statement of
Net Position are different because

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	20,524,229
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Deferred outflows of resources, pension and OPEB related	7,214,621
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Deferred inflows of resources, pension related	(3,364,097)
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Net pension asset - IMRF SLEP Plan	25,031
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Long-term liabilities, including bonds payable, are not due
and payable in the current period and, therefore, are not reported
in the governmental funds. These activities consist of:

General obligation bonds payable	\$ (525,000)	
Accrued interest	(722)	
OPEB liability	(5,870,846)	
Accrued compensated absences payable	(506,047)	
Net pension liabilities	(42,814,064)	
	(49,716,679)	

Net Position (Deficit) of Governmental Activities	\$ (9,124,472)
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Village of River Forest, Illinois
Statement of Revenues, Expenditures and Changes in
Fund Balances – Governmental Funds
Year Ended April 30, 2020

	General	Capital Equipment Replacement Fund	Capital Improvement Fund	Madison Street TIF	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Taxes	\$ 8,502,134	\$ -	\$ -	\$ 182,566	\$ 264,333	\$ 8,949,033
Intergovernmental	3,681,753	-	-	-	432,524	4,114,277
Licenses and permits	1,799,425	-	-	-	-	1,799,425
Charges for services	1,821,832	-	47,854	-	-	1,869,686
Fines and forfeits	242,437	-	801,022	-	-	1,043,459
Investment income	170,064	119,588	30,521	2,287	41,508	363,968
Miscellaneous	494,372	5,000	-	-	-	499,372
Total revenues	16,712,017	124,588	879,397	184,853	738,365	18,639,220
Expenditures						
Current						
General government	2,280,564	-	27,640	178,530	291,217	2,777,951
Public safety	10,344,379	-	-	-	-	10,344,379
Public works	1,568,764	-	-	-	-	1,568,764
Highways and streets	-	-	-	-	398,475	398,475
Sanitation	1,196,334	-	-	-	-	1,196,334
Development	472,929	-	-	-	181,374	654,303
Debt service						
Principal retirement	-	-	-	-	254,000	254,000
Interest and fiscal charges	-	-	-	53,942	5,461	59,403
Capital outlay	-	228,925	1,934,649	-	-	2,163,574
Total expenditures	15,862,970	228,925	1,962,289	232,472	1,130,527	19,417,183
Excess (Deficiency) of Revenues Over Expenditures	849,047	(104,337)	(1,082,892)	(47,619)	(392,162)	(777,963)
Other Financing Sources (Uses)						
Transfers in	-	456,795	-	-	-	456,795
Transfers out	(456,795)	-	-	-	-	(456,795)
Issuance of debt	-	-	-	-	525,000	525,000
Sale of capital assets	-	40,140	-	-	-	40,140
Total other financing sources (uses)	(456,795)	496,935	-	-	525,000	565,140
Net Change in Fund Balances	392,252	392,598	(1,082,892)	(47,619)	132,838	(212,823)
Fund Balances, Beginning	9,812,053	3,432,950	2,039,994	(112,806)	1,233,055	16,405,246
Fund Balances, Ending	\$ 10,204,305	\$ 3,825,548	\$ 957,102	\$ (160,425)	\$ 1,365,893	\$ 16,192,423

Village of River Forest, Illinois
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended April 30, 2020

Net Change in Fund Balances – Governmental Funds \$ (212,823)

Amounts reported for governmental activities in the Statement of Activities are different because

Governmental funds report capital outlays as expenditures.

However, in the Statement of Activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period. These activities consist of

Capital outlay	\$ 1,833,603	
Depreciation expense	(706,399)	
	1,127,204	

Governmental funds report proceeds from the sale of capital assets while the governmental activities report gains and losses on sales of capital assets.

Sale of capital assets - proceeds	(40,140)	
Gain on sale of capital asset - public works	40,140	
Loss on sale of capital assets - public safety	(4,363)	
	(4,363)	

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds.

(271,000)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

These activities consist of

Change in IMRF net pension liability	896,198	
Change in fire net pension liability	(1,554,770)	
Change in police net pension liability	(4,121,586)	
Change in deferred outflows for pensions	2,530,472	
Change in deferred outflows for OPEB	486,714	
Change in deferred inflows for pensions	196,380	
Change in total OPEB liability	(620,006)	
Change in compensated absences payable	(434)	
	(2,187,032)	

Interest on long-term debt is shown as a fund expenditure when paid, but is accrued in the Statement of Activities.

This is the change in the accrual.

1,553

Change in Net Position of Governmental Activities **\$ (1,546,461)**

Village of River Forest, Illinois
Statement of Net Position
Proprietary Fund – Waterworks and Sewerage Fund
April 30, 2020

Assets

Current Assets

Cash and cash equivalents	\$ 1,636,875
Accounts receivable	877,714
Investments	495,527
Prepaid items	59,653
Deposit - public entity risk pool	36,251
Total current assets	<u>3,106,020</u>

Noncurrent Assets

Advances to other funds	199,803
Capital assets, net of accumulated depreciation	<u>21,934,649</u>
Total noncurrent assets	<u>22,134,452</u>
 Total assets	 <u>25,240,472</u>

Deferred Outflows of Resources

Deferred outflows of resources related to pension (IMRF)	150,393
Deferred outflows of resources related to OPEB	<u>15,530</u>
 Total deferred outflows of resources	 <u>165,923</u>

Liabilities

Current Liabilities

Accounts payable	522,299
Deposits payable	123,079
IEPA loan payable	648,795
Compensated absences - current	8,740
Total OPEB liability - current	<u>2,708</u>
Total current liabilities	<u>1,305,621</u>

Noncurrent Liabilities

IEPA loan payable	11,655,117
Compensated absences	34,959
Total OPEB liability	146,997
Net pension liability	<u>197,112</u>
Total noncurrent liabilities	<u>12,034,185</u>
 Total liabilities	 <u>13,339,806</u>

(Cont.)

Village of River Forest, Illinois
Statement of Net Position
Proprietary Fund – Waterworks and Sewerage Fund
April 30, 2020

Deferred Inflows of Resources

Deferred inflows of resources related to pension (IMRF)	<u>\$ 142,941</u>
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Net Position

Net investment in capital assets	9,630,737
Restricted for grant programs	25,269
Unrestricted net position	<u>2,267,642</u>
Total net position	<u><u>\$ 11,923,648</u></u>

Village of River Forest, Illinois
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Fund – Waterworks and Sewerage Fund
Year Ended April 30, 2020

Operating Revenues

Charges for services	
Water sales	\$ 2,984,646
Sewer charges	1,927,463
Sales of meters	11,921
Total operating revenues	<u>4,924,030</u>

Operating Expenses, Excluding Depreciation

Personal services	1,190,250
Contractual services	443,317
Commodities	1,563,717
Capital outlay	604,877
Total operating expenses, excluding depreciation	<u>3,802,161</u>

Operating Income Before Depreciation 1,121,869

Depreciation 379,731

Operating Income 742,138

Nonoperating Revenues (Expenses)

Investment income	40,839
Interest expense	(276,753)
Gain on disposal of property	32,196
Miscellaneous	900
Total nonoperating revenues (expenses)	<u>(202,818)</u>

Change in Net Position 539,320

Net Position, Beginning 11,384,328

Net Position, Ending \$ 11,923,648

Village of River Forest, Illinois
Statement of Cash Flows
Proprietary Fund – Waterworks and Sewerage Fund
Year Ended April 30, 2020

Operating Activities	
Receipts from customers	\$ 4,897,903
Payments to suppliers	(2,185,721)
Payments to employees	(1,326,914)
Net cash provided by operating activities	<u>1,385,268</u>
Noncapital Financing Activities	
Advances to other funds	<u>(80,037)</u>
Capital and Related Financing Activities	
Interest paid	(282,457)
Purchase of capital assets	(56,699)
Proceeds from the sale of capital assets	32,196
Principal payments on loans	(634,690)
Net cash used for capital and related financing activities	<u>(941,650)</u>
Investing Activities	
Interest	40,839
Purchase of investments	(7,727)
Net cash provided by investing activities	<u>33,112</u>
Net Increase in Cash and Cash Equivalents	396,693
Cash and Cash Equivalents, Beginning of Year	<u>1,240,182</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 1,636,875</u></u>
Reconciliation of Operating Income to Net Cash	
Provided by Operating Activities	
Operating income	\$ 742,138
Items not requiring cash	
Depreciation	379,731
Miscellaneous revenues	900
Changes in assets and liabilities	
Increase in accounts receivable	(27,027)
Increase in prepaid items	(5,193)
Decrease in deferred outflows - pensions	156,628
Increase in accounts payable	271,660
Decrease in deposit - public entity risk pool	(5,539)
Increase in deposits payable	8,634
Increase in deferred inflows - pensions	100,229
Increase in compensated absences payable	3,580
Increase in total OPEB liability	19,066
Decrease in net pension liability	(259,539)
Net cash provided by operating activities	<u><u>\$ 1,385,268</u></u>

Village of River Forest, Illinois
Statement of Fiduciary Net Position
Pension Trust Funds
April 30, 2020

	<u>Pension Trusts</u>
Assets	
Cash and cash equivalents	\$ 2,188,159
Investments	
Corporate bonds	6,803,187
Municipal bonds	204,560
U.S. government obligations	1,556,547
U.S. agency obligations	4,947,109
Mutual funds	20,543,677
Annuity/insurance company contracts	2,092,194
Accrued interest	72,930
Due from municipality	11,165
Prepaid expense	<u>14,495</u>
Total assets	38,434,023
Liabilities	
Accounts payable	<u>11,000</u>
Net Position Restricted for Pensions	<u><u>\$ 38,423,023</u></u>

Village of River Forest, Illinois
Statement of Changes in Fiduciary Net Position
Pension Trust Funds
Year Ended April 30, 2020

	Pension Trusts
Additions	
Contributions	
Participant contributions	\$ 490,854
Employer contributions	3,075,798
	<u>3,566,652</u>
Investment income	
Net depreciation in fair value of investments	(1,246,573)
Interest and dividends	1,004,035
	<u>(242,538)</u>
Less investment expense	98,186
Net investment income	<u>(340,724)</u>
Total additions	<u>3,225,928</u>
Deductions	
Benefits	4,342,101
Administrative expense	98,631
	<u>4,440,732</u>
Total deductions	<u>4,440,732</u>
Change in Net Position	(1,214,804)
Net Position Restricted for Pensions, Beginning	<u>39,637,827</u>
Net Position Restricted for Pensions, Ending	<u>\$ 38,423,023</u>

Village of River Forest, Illinois
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April 30, 2020

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Village of River Forest, Illinois

Notes to Financial Statements

April 30, 2020

Note 1: Summary of Significant Accounting Policies

The accounting policies of the Village of River Forest (Village), as reflected in the accompanying financial statements for the year ended April 30, 2020, conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies:

Financial Reporting Entity

In determining the financial reporting entity, the Village complies with the provisions of GASB Statement No. 61, "The Financial Reporting Omnibus – an Amendment of GASB Statements No. 14 and No. 34," and includes all component units that have a significant operational or financial relationship with the Village. Based upon the criteria set forth in the GASB Statement No. 61, there are no component units included in the reporting entity.

Police Pension Employees Retirement System

The Village's sworn police employees participate in the Police Pension Employees Retirement System (PPERS). PPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the Village's President, one elected pension beneficiary and two elected police employees constitute the pension board. The participants are required to contribute a percentage of salary as established by state statute and the Village is obligated to fund all remaining PPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it is legally separate from the Village, the PPERS is reported as if it were part of the primary government because its sole purpose is to provide retirement benefits for the Village's police employees. The PPERS is reported as a fiduciary fund, and specifically a pension trust fund, due to the fiduciary responsibility exercised over the PPERS.

Firefighters' Pension Employees Retirement System

The Village's sworn firefighters participate in the Firefighters' Pension Employees Retirement System (FPERS). FPERS functions for the benefit of those employees and is governed by a five-member pension board, with two members appointed by the Village President, two elected from active participants of the Fund, and one elected from the retired members of the Fund. The participants are required to contribute a percentage of salary as established by state statute and the Village is obligated to fund all remaining FPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it is legally separate from the Village, the FPERS is reported as if it were part of the primary government because its sole purpose is to provide retirement benefits for the Village's sworn firefighters.

Village of River Forest, Illinois

Notes to Financial Statements

April 30, 2020

The FPERS is reported as a fiduciary fund, and specifically a pension trust fund, due to the fiduciary responsibility exercised over the FPERS.

Government-Wide and Fund Financial Statements

The government-wide financial statements (*i.e.*, the Statement of Net Position and Statement of Activities) report information on all of the nonfiduciary activities of the Village. For the most part, the effect of interfund activity has been removed from these statements. Interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment.

Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported, instead, as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements. Individual nonmajor funds are reported in the supplementary information.

Fund Accounting

The Village uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are classified into three broad categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate “fund types.”

The Village has the following fund types:

Governmental Funds are used to account for the Village’s general governmental activities. There are four of these types and they use the flow of current financial resources measurement focus and the modified accrual basis of accounting.

The *General Fund* is the Village’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Special Revenue Funds account for the collection and disbursement of earmarked monies.

Village of River Forest, Illinois

Notes to Financial Statements

April 30, 2020

Debt Service Funds account for the servicing of general long-term debt not financed by proprietary funds.

Capital Projects Funds account for the acquisition of capital assets or construction of major capital projects not financed by proprietary funds.

Proprietary Funds are 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. Goods or services from such activities are provided to outside parties by the enterprise fund.

The *Enterprise Fund (Waterworks and Sewerage Fund)* is used to account for those operations that are financed and operated in a manner similar to private business or where the Village Board has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

Fiduciary Funds account for assets held by the government in a trustee capacity or as an agent on behalf of others. Trust funds account for assets held by the government under the terms of a formal trust agreement.

Pension Trust Funds are accounted for in essentially the same manner as the proprietary fund, using the same measurement focus and the accrual basis of accounting. The pension trust funds account for the assets and activity of the Village's Police Pension Trust Fund and Firefighters' Pension Trust Fund.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place. Property taxes are recognized as revenue in the year for which they are intended to finance. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Village considers property taxes as available if they are collected within 60 days of the end of the current fiscal period. A 90-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments are recorded when payment is due.

Property taxes and other tax revenues including sales, use, utility, income, and motor fuel taxes, interest revenue and charges for services revenues associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current

Village of River Forest, Illinois

Notes to Financial Statements

April 30, 2020

fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Village.

The Village reports the following major governmental funds:

The *General Fund* is the Village's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Capital Equipment Replacement Fund* is a capital projects fund which accounts for financial resources used for the replacement of equipment.

The *Capital Improvement Fund* is a capital projects fund that accounts for various infrastructure improvements including alleys, commuter parking lots and streets.

The *Madison Street TIF Fund* is a capital projects fund that accounts for financial activity associated with the Madison Street Tax Increment Financing District.

The Village reports the following major and only enterprise fund:

The *Waterworks and Sewerage Fund* accounts for the provision of water and sewer services, including infrastructure maintenance and improvements 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, maintenance, financing and related debt service and billing and collection.

Additionally, the Village reports the following fiduciary funds:

The *Police Pension Trust Fund* accounts for the accumulation of resources to pay pension costs. Resources are contributed by police force members at rates fixed by state statutes and by the Village through an annual property tax levy.

The *Firefighters' Pension Trust Fund* accounts for the accumulation of resources to pay pension costs. Resources are contributed by fire personnel members at rates fixed by state statutes and by the Village through an annual property tax levy.

Amounts reported as program revenues include charges to customers or applicants for goods, services or privileges provided and operating grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. Operating expenses for the enterprise fund include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Village of River Forest, Illinois

Notes to Financial Statements

April 30, 2020

The Village reports unearned revenue on its financial statements. Unearned revenue arises when a potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred inflows of resources also arise when resources are received by the Village before it has a legal claim to them. In subsequent periods, when both revenue recognition criteria are met or when the Village has a legal claim to resources, the liability for unearned revenue is removed from the combined balance sheet and revenue is recognized.

The Village reports deferred inflows of resources on its Statement of Net Position and Governmental Fund Balance Sheet. Deferred inflows of resources arise when resources are received by the Village that represent an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. In subsequent periods, when the Village has a legal claim to the resources, the liability for deferred inflows of resources is removed from the Statement of Net Position and Governmental Fund Balance Sheet and revenue is recognized.

Budgets

Budgets are adopted on a basis consistent with GAAP, with the exception of the Waterworks and Sewerage Fund which is budgeted to include principal payments and capitalized assets. Annual appropriated budgets are adopted (at the fund level) for the General, Special Revenue, Debt Service, Capital Projects, Enterprise and Pension Trust Funds. The annual appropriated budget is legally enacted and provides for a legal level of control at the fund level. All annual appropriations lapse at fiscal year end.

Cash Equivalents

For purposes of the Statement of Cash Flows, all highly liquid investments with maturities of three months or less at the date purchased are considered cash equivalents.

Investments

Investments are reported at fair value.

Receivables

The recognition of receivables associated with nonexchange transactions is as follows:

- Derived tax receivable (such as sales, income and motor fuel taxes) are recognized when the underlying exchange has occurred.
- Imposed nonexchange receivables (such as property taxes and fines) are recognized when an enforceable legal claim has arisen.
- Government mandates or voluntary nonexchange transaction receivable (such as mandates or grants) are recognized when all legal requirements have been met.

Village of River Forest, Illinois

Notes to Financial Statements

April 30, 2020

Prepaid Items/Expenses

Prepaid items/expenses represent payments made to vendors during the fiscal year for services that will benefit future periods. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Land Held for Sale

Land held for sale is recorded at the lower of cost or fair market value as of the balance sheet date.

Inventories

Inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund inventories are recorded as expenditures when consumed rather than when purchased.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (*e.g.*, roads, sidewalks, bridges and similar items) are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined as having a useful life greater than one year with an initial, individual cost of more than \$10,000 for vehicles and equipment, \$50,000 for buildings and improvements and \$100,000 for infrastructure. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Combined sewers	75 - 100 years
Buildings and improvements	50 - 75 years
Vehicles and equipment	2 - 25 years
Water distribution system	75 years
Storm sewers (relief)	75 - 100 years
Sanitary sewers	100 years
Curbs and gutters	60 years
Streets	60 years
Other infrastructure	15 - 100 years

Village of River Forest, Illinois

Notes to Financial Statements

April 30, 2020

Compensated Absences

Vested or accumulated vacation leave is accrued when incurred in the government-wide and proprietary fund financial statements, as the Village expects employees to use their vacation within one fiscal year; however, they may carry over ten days. Vested or accumulated vacation leave of proprietary funds and government-wide statements is recorded as an expense and liability of those funds as the benefits accrue to employees. Vacation leave is only recorded in the governmental fund financial statements when an employee leaves before year end and has not been paid out. No liability is recorded for nonvesting, accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that is estimated will be taken as "terminal leave" prior to retirement.

Long-Term Obligations

In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

The Village reports deferred outflows of resources on its Statement of Net Position. Deferred outflows of resources represent a consumption of net position that applies to a future reporting period(s) and so will not be recognized as an outflow of resources (expense/expenditure/reduction of liability) until then. The Village has two items that qualify for reporting in this category. The first is the deferred outflows related to pensions, which represent pension items that will be recognized as pension expense or reduction of pension liability in future periods. The second is the deferred outflows related to other postemployment benefits (OPEB), which represent OPEB items that will be recognized as OPEB expense or reduction of total OPEB liability in future periods.

The Village reports deferred inflows of resources on its Statement of Net Position and on its Governmental Funds Balance Sheet. Deferred inflows of resources represent an acquisition of net position that applies to a future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Village has two items that qualify for reporting in this category. The first is deferred inflows related to property taxes levied in 2019 but will be collected in future period and second is deferred inflows related to pensions which represent pension items that will be recognized as reductions in pension expense in future periods. The deferred inflows of resources related to the defined benefit pension are reported in the government-wide financial statements and the applicable proprietary funds.

Village of River Forest, Illinois

Notes to Financial Statements

April 30, 2020

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Village's Police, Firefighters', IMRF and SLEP pension plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

OPEB (Other Postemployment Benefits) Liability

The Village offers retiree healthcare benefits to retirees. For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expense have been determined on the same basis as they are reported by the OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Fund Equity

Net Position/Fund Balances

There are five classifications of fund balances of governmental funds:

- (1) Nonspendable – amounts that are not in spendable form (such as inventory) or are required to be maintained intact.
- (2) Restricted – amounts constrained to specific purposes by their providers (such as grantors, bondholders and higher levels of government) through constitutional provisions or by enabling legislation.
- (3) Committed – amounts constrained to specific purpose by a government itself, using its highest level of decision-making authority. The Village Board is the highest level of decision-making authority for the Village that can, by adoption of ordinance prior to the end of the year, commit fund balance. Once adopted, the limitation remains in place until a similar action is taken (adoption of another ordinance) to remove or revise the limitation.
- (4) Assigned – amounts the Village intends to use for specific purposes as determined by the Village Board. It is assumed that creation of a fund automatically assigns fund balance.
- (5) Unassigned – Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those purposes.

Village of River Forest, Illinois

Notes to Financial Statements

April 30, 2020

Net position/fund balance is displayed in the order of the relative strength of the spending constraints placed on the purposes for which resources can be used.

The Village's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending, the Village considers committed funds to be expended first followed by assigned and the unassigned funds.

Per the Village's financial policy, the General Fund is to maintain a minimum unassigned fund balance, plus the amount restricted for working cash, of 25% of the total budgeted annual expenditures in the most recently approved annual budget. The Village Board shall determine the disposition of fund balance in excess of this amount.

Interfund Transactions

Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund, and as reductions of expenditures/expenses in the fund that is reimbursed. Advances to other funds in lender funds and advances from other funds in borrower funds represent long-term borrowings.

Use of Estimates

In preparing financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2: Fund Equity

The Madison Street TIF and North Avenue TIF Funds had deficits in fund balance of \$160,425 and \$16,569, respectively, at April 30, 2020. General Fund revenues were used to pay the costs associated with establishing the TIF.

Note 3: Deposits and Investments

The Village's investment policy is to establish cash management and investment guidelines for the Village officials responsible for the stewardship of public funds. The Village has established specific objectives to meet these guidelines. The Village's investment policy is more restrictive than Illinois State Statutes. The Village is authorized to make deposits in any credit union or bank,

Village of River Forest, Illinois

Notes to Financial Statements

April 30, 2020

as defined by the *Illinois Banking Act*, and make investments in obligations guaranteed by the full faith and credit of the United States of America, similar obligations of agencies of the United States of America, certain money market mutual funds, the Illinois Metropolitan Investment Fund and the Illinois Funds.

None of the Village's deposits (carrying value of \$2,022,772 excluding \$1,900 of petty cash) with financial institutions were exposed to custodial credit risk, as those deposits were insured, or fully collateralized by investments held by an independent third party in the Village's name.

The Illinois Funds Money Market Fund is an external investment pool developed and implemented in 1975 by the Illinois General Assembly under the jurisdiction of the Treasurer, who has regulatory oversight for the pool. The Fund is not registered with the SEC and has an affirmed AAAM Standard & Poor's credit quality rating. The fair value of the positions of this pool is the same as the value of the pool shares. The yield on the Illinois Funds Money Market Fund was 0.9440% at April 30, 2020. The Fund issues a publicly available financial report. That report may be obtained by writing to the Office of the State Treasurer, Illinois Funds Administrative Office, 300 W. Jefferson Street, Springfield, Illinois 62702.

The Illinois Metropolitan Investment Fund (IMET) is not registered with the SEC. The IMET Board provides oversight for IMET. The Board is responsible for policy formulation, as well as policy and administrative oversight. The fair value of the position in the pool is the same as the value of the pool shares. IMET offers two separate investment vehicles to public entities. The Village's investments are in the IMET Convenience Fund which yielded 0.43% at April 30, 2020, and the IMET 1-3 Year Fund which yielded 0.59% at April 30, 2020.

In October 2014, the Illinois Metropolitan Investment Fund notified all participants that over \$50 million in loans, which were being held in the Convenience Fund's approximately \$1.8 billion assets, were fraudulent and in default. The forged guarantees on these loans were denied by the USDA. The Village portion of the IMET Convenience Fund that has been impaired is \$64,526. Recovery efforts are ongoing. IMET issues a publicly available financial report. That report may be obtained by writing to IMET, 1220 Oak Brook Road, Oak Brook, Illinois 60523.

Village of River Forest, Illinois

Notes to Financial Statements

April 30, 2020

As of April 30, 2020, the Village has the following investments and maturities.

Investment Type	Fair Value	Investment Maturities		
		Less Than One Year	1 to 5 Years	More Than 5 Years
IMET	\$ 496,669	\$ 496,669	\$ -	\$ -
Certificates of Deposit	5,812,122	4,304,627	1,507,495	-
Federal Farm Credit Bonds	330,000	-	330,000	-
Federal Home Loan Bank	605,286	-	605,286	-
Federal Home Loan Mortgage Corporation	450,135	-	450,135	-
	<u>\$ 7,694,212</u>	<u>\$ 4,801,296</u>	<u>\$ 2,892,916</u>	<u>\$ -</u>
*Illinois Funds	<u>\$ 3,058,454</u>			

*Not subject to interest rate risk categorization.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect fair values of an investment. In accordance with its investment policy, the Village's investment portfolio shall remain sufficiently liquid to enable the Village to meet all operating requirements that may be reasonably anticipated in any Village fund. Maturities of investments of all funds, except the Capital Projects Funds and Working Cash Funds, shall not exceed five years. Maturities of investments of Capital Projects Funds and Working Cash Funds may exceed five years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of the funds.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State law limits investments in mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. As of April 30, 2020, the Illinois Funds Money Market was rated AAAm by Standard & Poor's.

Custodial Credit Risk

In the case of deposits, this is the risk that, in the event of a bank failure, the Village's deposits may not be returned. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Village will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. As of April 30, 2020, the Village's deposits with financial institutions were not exposed to custodial credit risk because they were insured and collateralized.

Village of River Forest, Illinois

Notes to Financial Statements

April 30, 2020

Concentration of Credit Risk

It is the policy of the Village to diversify its investment portfolio. Investments shall be diversified to eliminate the risk of loss resulting in overconcentration in a security, maturity, issuer or class of securities. The Village accomplishes this through avoiding overconcentration in a specific issuer, business sector or fund, investing in securities with varying maturities and continuously investing a portion of the portfolio in readily available funds to ensure the appropriate liquidity is maintained.

Note 4: Fair Value of Assets

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices (unadjusted) in active markets for an identical asset or liability that a government can access at the measurement date.
- Level 2** Inputs other than quoted prices included within Level 1, that are observable for an asset or liability, either directly or indirectly. Level 2 inputs include quoted prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3** Unobservable inputs for an asset or liability.

Village of River Forest, Illinois

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April 30, 2020

Recurring Measurements

The following table presents the fair value measurements of assets and liabilities recognized in the accompanying statement of net position measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at April 30, 2020:

		Fair Value Measurements			
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
		Fair Value			
<i>Village</i>					
April 30, 2020					
Investment type					
Negotiable CDs	\$	5,812,122	\$	3,311,000	\$ 2,501,122 \$ -
U.S. agencies		1,385,421		-	1,385,421 -
Total	\$	7,197,543	\$	3,311,000	\$ 3,886,543 \$ -
<i>Police Pension</i>					
April 30, 2020					
Investment type - by fair value					
U.S. obligations	\$	180,669	\$	-	\$ 180,669 \$ -
U.S. agencies		3,617,961		-	3,617,961 -
Corporate bonds		4,132,509		-	4,132,509 -
Mutual funds - equity		12,680,635		12,680,635	- -
Total	\$	20,611,774	\$	12,680,635	\$ 7,931,139 \$ -

The valuation method for investments measured at the net asset value (NAV) per share (or its equivalent) is presented in the following table.

Investments Measured at the NAV

	Fair Value	Unfunded Commitments	Investments Measured at the NAV	
			Redemption Frequency (if Currently Eligible)	Redemption Notice Period
Annuity - real estate funds	<u>\$ 1,284,696</u>	<u>\$ -</u>	<u>N/A</u>	<u>N/A</u>

Village of River Forest, Illinois
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April 30, 2020

		Fair Value Measurements						
		Quoted Prices in Active Markets for Identical Assets (Level 1)		Significant Other Observable Inputs (Level 2)		Significant Unobservable Inputs (Level 3)		
		Fair Value						
<i>Fire Pension</i>								
April 30, 2020								
Investment type								
U.S. obligations	\$	1,375,878	\$	-	\$	1,375,878	\$	-
U.S. agencies		1,329,148		-		1,329,148		-
Municipal bonds		204,560		-		204,560		-
Corporate bonds		2,670,678		-		2,670,678		-
Mutual funds - equity		7,863,042		7,863,042		-		-
Total	\$	13,443,306	\$	7,863,042	\$	5,580,264	\$	-

The valuation method for investments measured at the net asset value (NAV) per share (or its equivalent) is presented in the following table.

	Investments Measured at the NAV			
	Fair Value	Unfunded Commitments	Redemption Frequency (if Currently Eligible)	Redemption Notice Period
Annuity - real estate funds	<u>\$ 807,498</u>	<u>\$ -</u>	<u>N/A</u>	<u>N/A</u>

Following is a description of the valuation methodologies and inputs used for assets and liabilities measured at fair value on a recurring basis and recognized in the accompanying Statement of Net Position, as well as the general classification of such assets and liabilities pursuant to the valuation hierarchy. There have been no significant changes in the valuation techniques during the year ended April 30, 2020.

Investments

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters, including, but not limited to, yield curves, interest rates, volatilities, prepayments, defaults, cumulative loss projections and cash flows. Such securities are classified in Level 2 of the valuation hierarchy.

Village of River Forest, Illinois

Notes to Financial Statements

April 30, 2020

Note 5: Receivables

Property taxes for 2019 attach as an enforceable lien on January 1, 2019. Taxes are levied by December 2019, by passage of a Tax Levy Ordinance for collection in the subsequent calendar year. Tax bills are payable in two installments on or about March 1 and August 1, 2020. The County collects such taxes and remits them periodically. The Village deferred recognition of the second installment of the 2019 property tax levy due to the second installment being intended to fund the next fiscal year's operations.

At April 30, 2020, taxes and intergovernmental receivables consisted of the following:

	Governmental Funds		
	General Fund	Nonmajor Funds	Total
Receivables			
Taxes			
Property taxes	\$ 3,322,159	\$ 134,338	\$ 3,456,497
Other taxes			
Utility tax	43,306	-	43,306
Places of eating tax	7,018	-	7,018
Total taxes	<u>3,372,483</u>	<u>134,338</u>	<u>3,506,821</u>
Intergovernmental			
Sales tax	591,305	-	591,305
Telecom	57,599	-	57,599
Use tax	100,496	-	100,496
Replacement	22,721	-	22,721
Cannabis	526	-	526
Motor fuel tax	-	33,135	33,135
Accounts, net	<u>22,555</u>	<u>-</u>	<u>22,555</u>
Total intergovernmental	<u>795,202</u>	<u>33,135</u>	<u>828,337</u>
	<u>\$ 4,167,685</u>	<u>\$ 167,473</u>	<u>\$ 4,335,158</u>

All of the receivables on the balance sheet are expected to be collected within one year.

Village of River Forest, Illinois

Notes to Financial Statements

April 30, 2020

Note 6: Capital Assets

Governmental Activities

A summary of changes in capital assets for governmental activities of the Village is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated				
Land	\$ 1,139,497	\$ 361,616	\$ -	\$ 1,501,113
Right of ways	3,826,453	-	-	3,826,453
Construction in progress	40,560	-	40,560	-
	<u>5,006,510</u>	<u>361,616</u>	<u>40,560</u>	<u>5,327,566</u>
Capital assets being depreciated				
Buildings and improvements	6,496,708	50,498	-	6,547,206
Vehicles and equipment	4,959,241	334,381	96,663	5,196,959
Infrastructure	12,992,942	1,127,668	9,444	14,111,166
	<u>24,448,891</u>	<u>1,512,547</u>	<u>106,107</u>	<u>25,855,331</u>
Less accumulated depreciation for				
Buildings	2,054,785	148,097	-	2,202,882
Vehicles and equipment	2,249,379	359,799	92,300	2,516,878
Infrastructure	5,749,849	198,503	9,444	5,938,908
	<u>10,054,013</u>	<u>706,399</u>	<u>101,744</u>	<u>10,658,668</u>
Total capital assets being depreciated, net	<u>14,394,878</u>	<u>806,148</u>	<u>4,363</u>	<u>15,196,663</u>
Governmental activities capital assets, net	<u>\$ 19,401,388</u>	<u>\$ 1,167,764</u>	<u>\$ 44,923</u>	<u>\$ 20,524,229</u>

Village of River Forest, Illinois

Notes to Financial Statements

April 30, 2020

Business-Type Activities

A summary of changes in capital assets for business-type activities of the Village is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated				
Land	\$ 500	\$ -	\$ -	\$ 500
Capital assets being depreciated				
Buildings and improvements	976,617	29,750	-	1,006,367
Vehicles and equipment	1,213,189	26,949	231,537	1,008,601
Water distribution system	6,278,783	-	-	6,278,783
Sewer system	16,995,705	-	-	16,995,705
Curbs and gutters	2,641,730	-	-	2,641,730
	<u>28,106,024</u>	<u>56,699</u>	<u>231,537</u>	<u>27,931,186</u>
Less accumulated depreciation for				
Buildings	739,146	7,756	-	746,902
Vehicles and equipment	580,889	85,775	231,537	435,127
Water distribution system	1,314,177	77,245	-	1,391,422
Sewer system	2,002,713	164,989	-	2,167,702
Curbs and gutters	1,211,918	43,966	-	1,255,884
	<u>5,848,843</u>	<u>379,731</u>	<u>231,537</u>	<u>5,997,037</u>
Total capital assets being depreciated, net	<u>22,257,181</u>	<u>(323,032)</u>	<u>-</u>	<u>21,934,149</u>
Business-type activities, capital assets, net	<u>\$ 22,257,681</u>	<u>\$ (323,032)</u>	<u>\$ -</u>	<u>\$ 21,934,649</u>

Depreciation Expense

Depreciation expense was charged to functions/programs as follows:

	Governmental Activities	Business-Type Activities
General government	\$ 132,751	\$ -
Public safety	91,020	-
Highways and streets	482,628	-
Waterworks and sewerage	<u>-</u>	<u>379,731</u>
	<u>\$ 706,399</u>	<u>\$ 379,731</u>

Village of River Forest, Illinois

Notes to Financial Statements

April 30, 2020

Commitments

The Village has certain contracts for construction projects which were in progress as of April 30, 2020. The remaining commitments are as follows:

2020 Curb and Sidewalk Replacement	\$ 59,513
2020 Street Patching Program	91,425
2020 Pavement Crack Fill	43,400
2020 Pavement Preservation	50,000
2020 Alley Pavement/Water Main	142,788
2020 Sewer Lining Project	118,626
Tree Trimming Program	48,000
Tree and Stump Removal Program	44,000
Lake and Harlem Economic Development	4,187

The Village has also entered into an agreement with the managing company of the River Forest Town Center to provide economic incentives for filling vacant retail space within the Town Center. The Village reported total expenditures of \$10,884 related to this agreement during Fiscal Year 2020 and \$331,413 since the inception of the agreement. The agreement has a maximum amount of \$335,600. As of April 30, 2020, \$4,187 was the maximum amount remaining.

Note 7: Long-Term Obligations

Changes in Long-Term Obligations

The following is a summary of the Village's long-term debt balances and transactions for the year ended April 30, 2020.

	Maturity Date	Balance May 1	Additions	Reductions	Balance April 30	Due Within One Year
<i>Governmental Activities</i>						
General obligation bonds						
Series 2018						
2.00-2.15%	12/01/19	\$ 254,000	\$ -	\$ 254,000	\$ -	\$ -
Series 2020						
1.10% - 1.20%	12/01/21	-	525,000	-	525,000	262,500
Compensated absences		505,613	506,047	505,613	506,047	101,209
Net pension liabilities		38,008,875	-	(4,805,189)	42,814,064	-
Total OPEB liability		5,250,840	620,006	-	5,870,846	256,307
		<u>\$ 44,019,328</u>	<u>\$ 1,651,053</u>	<u>\$ (4,045,576)</u>	<u>\$ 49,715,957</u>	<u>\$ 620,016</u>

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	Maturity Date	Balance May 1	Additions	Reductions	Balance April 30	Due Within One Year
<i>Business-Type Activities</i>						
IEPA loan 2.21%	12/03/35	\$ 12,938,602	\$ -	\$ 634,690	\$ 12,303,912	\$ 648,795
Compensated absences		40,119	43,699	40,119	43,699	8,740
Net pension liability		456,651	-	259,539	197,112	-
Total OPEB Liability		<u>130,639</u>	<u>19,066</u>	<u>-</u>	<u>149,705</u>	<u>2,708</u>
		<u>\$ 13,566,011</u>	<u>\$ 62,765</u>	<u>\$ 934,348</u>	<u>\$ 12,694,428</u>	<u>\$ 660,243</u>

Compensated absences, net pension liabilities and other postemployment benefit liability are paid from the General Fund and charged to General Government, Public Safety, Public Works and from the Waterworks and Sewerage Fund.

General Obligation Debt

The Village issues general obligation bonds to provide funds for the street improvement program. General obligation bonds have been issued for general government and business-type activities.

Debt Service Requirements to Maturity

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending April 30	Governmental Activities	
	Principal	Interest
2021	\$ 262,500	\$ 4,604
2022	<u>262,500</u>	<u>3,150</u>
	<u>\$ 525,000</u>	<u>\$ 7,754</u>

Village of River Forest, Illinois
Notes to Financial Statements
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Annual debt service requirements to maturity for loans payable are as follows:

Year Ending April 30	Business-Type Activities	
	Principal	Interest
2021	\$ 648,795	\$ 268,351
2022	663,211	253,934
2023	677,950	239,196
2024	693,016	224,130
2025	708,416	208,730
2026-2030	3,785,329	800,400
2031-2035	4,225,030	360,698
2036-2036	902,165	14,981
	<u>\$ 12,303,912</u>	<u>\$ 2,370,420</u>

Legal Debt Margin

Equalized assessed valuation - 2019	<u>\$ 557,097,316</u>
Legal debt limit - 8.625% of assessed valuation	\$ 48,049,644
Amount of debt applicable to debt limit	<u>525,000</u>
Legal debt margin	<u>\$ 47,524,644</u>

Chapter 65, Section 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 existing 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 the incurring of the indebtedness or, until January 1, 1983, if greater, the sum that is produced by multiplying the municipality's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979."

Note 8: Conduit Debt

The Village issued \$17,000,000 of Industrial Project Revenue Bonds for Dominican University during the year ended April 30, 2010. The Village has no obligation to pay this debt. The 2009 Project Revenue Bonds for Dominican University had an outstanding balance of \$8,850,371 at April 30, 2020.

Village of River Forest, Illinois

Notes to Financial Statements

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Note 9: Interfund Transactions

Due From/to Other Funds

Receivable Fund	Payable Fund	Amount
General Fund	Madison Street TIF Fund	\$ 150,000
General Fund	North Avenue TIF Fund	50,000
Police Pension	General Fund	5,841
Firefighters' Pension	General Fund	5,324
		<u>\$ 211,165</u>

The due to/from between the General Fund and the Madison Street TIF Fund is due to the General Fund loaning money to the TIF for startup costs and the purchase of property in the TIF District.

The due to/from between the General Fund and the North Avenue TIF Fund is due to the General Fund loaning money to the TIF for startup costs in the TIF District.

The due to/from between the Police and Firefighters' Pension Funds and the General Fund is due to April 30th employer contributions due and increases in the employer contribution to offset the PTELL reduction of the property tax levy.

Advances From/to Other Funds

Receivable Fund	Payable Fund	Amount
Enterprise Waterworks and Sewerage Fund	Capital Projects Capital Equipment Replacement Fund	\$ 199,803
General Fund	Madison Street TIF Fund	<u>1,873,000</u>
		<u>\$ 2,072,803</u>

The advance from/to between the Waterworks and Sewerage Fund and the Capital Equipment Replacement Fund represents fiscal year contributions for future vehicle and equipment purchases that are funded via the Capital Equipment Replacement Fund.

The advance from/to between the General Fund and the Madison Street TIF Fund represents money the General Fund loaned to the TIF for the purchase of property in the TIF district.

Village of River Forest, Illinois

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Transfers

Receiving Fund	Transferring Fund	Amount
Capital Projects		
Capital Equipment Replacement Fund	General Fund	\$ 456,795

The General Fund transferred \$456,795 to the Capital Equipment Replacement Fund related to contribution for future capital outlay expenditures.

Note 10: Risk Management

Intergovernmental Risk Management Agency (IRMA)

The Village participates in the Intergovernmental Risk Management Agency (IRMA). IRMA is an organization of municipalities and special districts in Northeastern Illinois which have formed an association under the *Illinois Intergovernmental Cooperation Act* to pool its risk management needs. The agency administers a mix of self-insurance and commercial insurance coverage; property/casualty and workers compensation claim administration/litigation management services; unemployment claim administration; extensive risk management/loss control consulting and training programs; and a risk information system and financial reporting service for its members.

The Village's payments to IRMA are displayed on the financial statements as expenditures/expenses in appropriate funds. Each member assumes the first \$2,500 of each occurrence, and IRMA has a mix of self-insurance and commercial insurance at various amounts above that level.

Each member appoints one delegate, along with an alternate delegate, to represent the member on the Board of Directors. The Village does not exercise any control over the activities of the agency beyond its representation on the Board of Directors.

Initial contributions are determined each year based on the individual member's eligible revenue as defined in the by-laws of IRMA and experience modification factors based on past member loss experience. Members have a contractual obligation to fund any deficit of IRMA attributable to a membership year during which they were a member. Supplemental contributions may be required to fund these deficits.

Limits of coverage effective as of April 30, 2020, are as follows:

Automobile liability	\$ 12,000,000
General liability	\$ 12,000,000
Public officials liability	\$ 12,000,000
Workers' compensation	Blanket statutory limits
First party property	\$ 250,000,000 per occurrence
Boiler/machinery	\$ 50,000,000

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Fidelity and crime	
Employee theft	\$ 5,000,000
Forgery or alteration	\$ 5,000,000
Computer fraud	\$ 5,000,000
Credit card forgery	\$ 5,000,000
Nonfaithful performance	\$ 2,500,000
Public official bon	Blanket statutory limits

Intergovernmental Personnel Benefit Cooperative (IPBC)

Risks for medical, dental and death benefits for employees and retirees are provided through the Village's participation in the Intergovernmental Personnel Benefit Cooperative (IPBC). IPBC acts as an administrative agency to receive, process and pay such claims as may come within the benefit program of each participating member. IPBC maintains specific reinsurance coverage for claims in excess of \$125,000 per individual employee participant. The Village pays premiums to IPBC based upon current employee participation and its prior experience factor with the pool. Current year overages or underages for participation in the pool are adjusted into the subsequent years' experience factor for premiums. For insured programs, there have been no significant reductions in insurance coverage.

Note 11: Contingent Liabilities

Litigation

The Village is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Village's management, the resolution of these matters will not have a material adverse effect on the financial condition of the Village.

Grants

Amounts received or receivable from grantors are subject to audit and adjustment by the grantors. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Village expects such amounts, if any, to be immaterial.

Note 12: Other Postemployment Benefits

In addition to providing the pension benefits described in Note 14, the Village provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the Village and can be amended by the Village through its personnel

Village of River Forest, Illinois

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manual and union contracts. The plan is not accounted for as a trust fund, as no assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The plan does not issue a separate report. Expenditures/expenses are reported in the fund from which the benefits are paid.

Employees of the Village of River Forest Public Library (Library), an unrelated entity, also participate in the Village's OPEB plan. The Village treats the Library as a shared participant in the OPEB Plan for purposes of applying GASB 75. Accordingly, pension items have been allocated to the Library on the basis of the number of employees. The Village's portion was 99%.

Eligibility

Police

Tier 1	Age 50 and 20 years of service or age 60 and 8 years of service	
Tier 2	Normal retirement	Age 55 and 10 years of service
	Early retirement	Age 50 and 10 years of service

Fire

Tier 1	Age 50 and 20 years of service or age 60 and 10 years of service	
Tier 2	Normal retirement	Age 55 and 10 years of service
	Early retirement	Age 50 and 10 years of service

PSEBA Disability Benefits

Police and fire officials that become disabled in the line of duty are eligible for PSEBA disability benefits after 1 year of service.

Other Village Departments

Tier 1	Normal retirement	Age 55 and 35 years of service or age 60 and 8 years of service
	Early retirement	Age 55 and 8 years of service
Tier 2	Normal retirement	Age 62 and 35 years of service or age 67 and 10 years of service
	Early retirement	Age 62 and 10 years of service

Benefits

The Village's retiree medical plan provides continuation of employer subsidized health coverage (for the retiree and their dependents, if any) upon the retirement from the Village after meeting the age and service requirements for retirement. Retirees pay a percentage of the cost (blended) of

Village of River Forest, Illinois

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coverage based on their age and service at retirement. The Village pays 100% of the cost of coverage for Disabled officers.

Employees Covered by Benefit Terms

At April 30, 2019, the date of the latest actuarial valuation, the following Village employees were covered by the benefit terms:

Active participants	73
Retired participants	35
Disabled participants	2
Surviving spouses	<u>1</u>
Total	<u><u>111</u></u>

Total OPEB Liability

The Village's total OPEB liability of \$6,020,551 (\$5,870,846 for governmental activities and \$149,705 for business-type activities) was measured as of April 30, 2020, as determined by an actuarial valuation as of April 30, 2019, rolled forward to April 30, 2020.

Changes in Total OPEB Liability

Balance at May 1, 2019	<u>\$ 5,381,479</u>
Changes for the year	
Service cost including administrative expenses	134,835
Interest on the total OPEB liabilities	199,464
Changes of assumptions	567,746
Benefit changes	(3,542)
Benefit payments	<u>(259,431)</u>
Net changes	<u>639,072</u>
Balance at April 30, 2020	<u><u>\$ 6,020,551</u></u>

Changes of assumptions reflect a change in the discount rate from 3.79% used as of May 1, 2019, to 2.91% as of April 30, 2020.

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OPEB Expense and Deferred Outflows of Resource Related to OPEB

For the year ended April 30, 2020, the Village recognized OPEB expense of \$398,774. At April 30, 2020, the Village reported deferred inflows of resources related to OPEB from the following source:

	Deferred Outflows of Resources
Assumption changes:	
Governmental activities	\$ 579,942
Business-type activities	<u>15,530</u>
Total assumption changes	<u><u>\$ 595,472</u></u>

Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending April 30,	Amount
2021	\$ 68,018
2022	68,018
2023	68,018
2024	68,018
2025	68,018
Thereafter	<u>255,382</u>
	<u><u>\$ 595,472</u></u>

Village of River Forest, Illinois

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Actuarial Assumption and Other Inputs

The total OPEB liability in the April 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Measurement date	April 30, 2020
Actuarial cost method	Entry-age normal
Discount rate	3.79% used as of May 1, 2019 2.91% as of April 30, 2020 - Bond Buyer 20 - Bond G.O. Index used for both dates
Salary increase	3.50% per annum
Mortality	Probabilities of death for participants were according to RP2014 Blue Collar base rates projected to 2018 using scale MP2018 for Police and Fire. For all others the RP2014 base rates projected to 2018 using scale MP2018 was used. No additional provision (besides those already embedded) were included for mortality improvements beyond 2019.
Healthcare cost trend rates	Starting at 7.0% decreasing .5% annually to an ultimate rate of 4.5% for 2024 and after

Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and healthcare cost trend rates. The table below presents the total OPEB liability of the Village calculated using the discount rate of 2.91% as well as what the Village's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.91%) or 1 percentage point higher (3.91%) the current rate:

	1% Decrease (1.91%)	Current Discount Rate (2.91%)	1% Increase (3.91%)
Village's total OPEB liability	\$ 6,762,050	\$ 6,020,551	\$ 5,401,280

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The table below illustrates the sensitivity of the Total OPEB Liability to the Healthcare Cost Trend Rates assumption for a 1% decrease and a 1% increase in the rates.

	Current Healthcare Cost Trend Rates		
	1% Decrease 6.0% Decrease to 3.5%	7.0% Decreasing to 4.5%	1% Increase 8.0% Decrease to 5.5%
Village's total OPEB liability	\$ 5,353,917	\$ 6,020,551	\$ 6,826,570

Note 13: Deferred Compensation Plan

The Village offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees at their option, permits participants to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or an unforeseeable emergency occurs.

The assets of the plan are held in trust, with the Village as trustee, for the exclusive benefit of the plan participants and their beneficiaries. The assets cannot be diverted for any other purpose. The Village's beneficial ownership of plan assets held in the trust is held for the future exclusive benefit of the participants and their beneficiaries.

Note 14: Defined Benefit Pension Plans

The Village contributes to three defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer defined benefit pension plan; the Police Pension Plan, which is a single-employer defined benefit pension plan; and the Firefighters' Pension Plan, which is a single-employer defined benefit pension plan. The benefits, benefit levels, employee contributions and employer contributions for all three plans are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly. The Police and Firefighters' Pension Plans do not issue separate reports on the pension plans. IMRF issues a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report may be obtained on-line at www.imrf.org.

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The aggregate totals for all pension items for three plans are as follows:

	Governmental Activities	Business-Type Activities*	Total Village
Net pension liability (asset)			
IMRF - Regular	\$ 625,416	\$ 197,112	\$ 822,528
IMRF - SLEP	(25,031)	-	(25,031)
Police	22,982,567	-	22,982,567
Firefighters	19,206,081	-	19,206,081
	<u>\$ 42,789,033</u>	<u>\$ 197,112</u>	<u>\$ 42,986,145</u>
Deferred outflows of resources			
IMRF - Regular	\$ 444,490	\$ 150,393	\$ 594,883
IMRF - SLEP	60	-	60
Police	3,463,395	-	3,463,395
Firefighters	2,726,734	-	2,726,734
	<u>\$ 6,634,679</u>	<u>\$ 150,393</u>	<u>\$ 6,785,072</u>
Deferred inflows of resources			
IMRF - Regular	\$ 453,539	\$ 142,941	\$ 596,480
IMRF - SLEP	9,560	-	9,560
Police	2,361,007	-	2,361,007
Firefighters	539,991	-	539,991
	<u>\$ 3,364,097</u>	<u>\$ 142,941</u>	<u>\$ 3,507,038</u>
Pension expense (income)			
IMRF - Regular	\$ 281,931	\$ 90,202	\$ 372,133
IMRF - SLEP	(14,115)	-	(14,115)
Police	2,256,056	-	2,256,056
Firefighters	2,861,384	-	2,861,384
	<u>\$ 5,385,256</u>	<u>\$ 90,202</u>	<u>\$ 5,475,458</u>

*Same amounts are also reported in the proprietary fund statements.

Village of River Forest, Illinois

Notes to Financial Statements

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Illinois Municipal Retirement Fund

Plan Description

The Village defined benefit pension plan for regular employees (other than those covered by the Police or Firefighters' Pension Plans), provides retirement, disability, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Village maintains accounts for regular employees and for Sheriff's Law Enforcement Personnel (SLEP) which provides benefits solely to former police chiefs. A summary of IMRF's pension benefits is provided in the "Benefits Provided" described below. Details of all benefits are available from IMRF. The Illinois Pension Code establishes the benefit provisions of the plan which can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained at www.imrf.org or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Employees of the Village of River Forest Public Library (Library), an unrelated entity, also participate in the Village's IMRF plan. The Village treats the Library as a shared participant in the IMRF Regular Plan for purposes of applying GASB 68. Accordingly, pension items have been allocated to the Library on the basis of employer contributions to total employer contributions for the fiscal year. The Village's portion was 85%.

Benefits Provided

Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least 8 years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with 8 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after 10 years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with 10 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of: 3% of the original pension amount, or 1/2 of the increase in the Consumer Price Index of the original pension amount.

Village of River Forest, Illinois

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The Sheriff's Law Enforcement Personnel Fund (SLEP) members, having accumulated at least 30 years of SLEP service and terminating IMRF participation on or after July 1, 1988, may elect to retire at or after age 50 with no early retirement discount penalty. SLEP members meeting these two qualifications are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.50% of their final rate of earnings, for each year of credited service up to 20 years, 2.00% of their final earnings rate for the next 10 years of credited service and 1.00% for each year thereafter. For those SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies. SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by State statutes. SLEP members are required to contribute 7.50% of their annual salary to SLEP.

Employees Covered by Benefit Terms

As of December 31, 2019, the measurement date for the net pension liability, the following employees were covered by the benefit terms:

	Regular	SLEP
Retirees and beneficiaries currently receiving benefits	57	1
Terminated employees entitled to but not yet receiving benefits	51	1
Current employees	41	-
	<u>149</u>	<u>2</u>

Contributions

As set by statute, employees participating in the IMRF plan are required to contribute 4.50% of their annual covered salary. The member rate is also established by State statute. The Village is required to contribute at an actuarially determined rate. The employer annual required contribution rate for calendar year 2019 was 9.15% and for 2020 it is 10.94%. For the year ended April 30, 2020, the Village contributed \$245,895 to the plan. The Village also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. For the SLEP Plan, members are required to contribute 7.50% of their annual covered salary. For the years ended April 30, 2019 and April 30, 2020, there were no active employees and therefore no employer contribution rates.

Investments

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and

Village of River Forest, Illinois
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adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic equity	37%	5.75%
International equity	18%	6.50%
Fixed income	28%	3.25%
Alternative investments	7%	3.60% - 7.60%
Real estate	9%	5.20%
Short-term	1%	1.85%
	<u>100%</u>	

Actuarial Assumptions

The following are the methods and assumptions used to determine the total pension liability as of April 30, 2020:

Actuarial valuation date	December 31, 2019
Measurement date	December 31, 2019
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	3.35% - 14.25%
Investment rate of return	7.25%
Asset valuation method	Market value of assets

Retirement age is based on Experienced-Based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.

For nondisabled retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment

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that were applied for nondisabled lives. For active members, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Discount Rate

A single discount rate (SDR) of 7.25% for the Regular Plan and 7.25% for the SLEP Fund was used to measure the total pension liability (both were same in prior year). The projection of cash flows used to determine the SDR assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Regular Plan's fiduciary net position and the SLEP Plan's fiduciary net position were projected to be available to make all projected future benefit payments of active and inactive plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of project benefit payments to determine the total pension liability.

Changes in Net Pension Liability – Regular Plan

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance, beginning of year	\$ 13,595,829	\$ 11,654,192	\$ 1,941,637
Changes for the year			
Service cost	270,933	-	270,933
Interest	971,601	-	971,601
Differences between expected and actual experience	402,841	-	402,841
Changes in assumptions	-	-	-
Contributions - employer	-	253,821	(253,821)
Contributions - employee	-	185,715	(185,715)
Net investment income	-	2,337,961	(2,337,961)
Benefit payments, including refunds of employees' contributions	(732,740)	(732,740)	-
Administrative expenses	-	(13,013)	13,013
Net changes	912,635	2,031,744	(1,119,109)
Balance, end of year	\$ 14,508,464	\$ 13,685,936	\$ 822,528

Changes in assumptions related to retirement age and mortality were made since the prior measurement date.

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Changes in Net Pension Liability – SLEP

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance, beginning of year	\$ 189,586	\$ 177,989	\$ 11,597
Changes for the year			
Interest	13,299	-	13,299
Differences between expected and actual experience	(11,438)	-	(11,438)
Changes in assumptions	-	-	-
Contributions - employer	-	-	-
Contributions - employee	-	2,168	(2,168)
Net investment income	-	35,441	(35,441)
Benefit payments, including refunds of employees' contributions	(12,295)	(12,295)	-
Other (net transfer)	-	880	(880)
Net changes	(10,434)	26,194	(36,628)
Balance, end of year	\$ 179,152	\$ 204,183	\$ (25,031)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability (asset) to changes in the discount rate. The table below represents the net pension liability (asset) of the Village's Regular Plan and SLEP Fund calculated using the discount rate of 7.25% (7.25% in prior year), respectively, as well as what the Village's net pension liability would be if it were calculated using discount rates that are one percentage point lower (6.25%; 6.25% in prior year) or one percentage point higher (8.25%; 8.25% in prior year) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Regular Plan			
Net pension liability	\$ 2,988,049	\$ 822,528	\$ (551,663)
SLEP			
Net pension liability (asset)	\$ (10,471)	\$ (25,031)	\$ (37,551)

Village of River Forest, Illinois

Notes to Financial Statements

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Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended April 30, 2020, the Village recognized pension expense (income) of \$372,133 and (\$14,115) for the Regular Plan and SLEP, respectively. At April 30, 2020, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Outflows/Inflows Related to Pensions	Regular Plan	SLEP
Deferred outflows		
Differences between expected and actual experience	\$ 346,885	\$ -
Changes of assumptions	152,750	-
Net differences between projected and actual earnings on pension plan investments	-	-
Total deferred outflows	<u>499,635</u>	<u>-</u>
Deferred inflows		
Differences between expected and actual experience	-	-
Changes of assumptions	44,029	-
Net differences between projected and actual earnings on pension plan investments	552,451	9,560
Total deferred inflows	<u>596,480</u>	<u>9,560</u>
Total deferred amounts to be recognized in pension expense in future periods	(96,845)	(9,560)
Pension contributions made subsequent to the measurement date	<u>95,248</u>	<u>60</u>
	<u>\$ (1,597)</u>	<u>\$ (9,500)</u>

At April 30, 2020, the Village reported \$95,308 of deferred outflows of resources related to pensions resulting from Village contributions made subsequent to the measurement date that will be recognized as a reduction of net pension liability in the year ended April 30, 2021. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending April 30,	Regular	SLEP	Total
2020	\$ 111,086	\$ (2,717)	\$ 108,369
2021	(15,608)	(3,167)	(18,775)
2022	72,865	900	73,765
2023	<u>(265,188)</u>	<u>(4,576)</u>	<u>(269,764)</u>
	<u>\$ (96,845)</u>	<u>\$ (9,560)</u>	<u>\$ (106,405)</u>

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Police Pension

Plan Description and Provisions

Police sworn personnel are covered by the Police Pension Plan, which is a defined benefit, single-employer pension plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contributions levels are governed by Illinois Compiled Statutes (Chapter 40-Article 5/3) and may be amended only by the Illinois legislature. The Village accounts for the plan as a pension trust fund.

Benefits Provided

The Police Pension Plan provides retirement benefits as well as death and disability benefits. 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 of 75% of such salary. Employees with at least 8 years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit of 2.5% of final salary for each year of service.

The monthly pension of a covered employee who retired with 20 or more years of service after January 1, 1997, shall be increased annually by 3% of the originally granted pension, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years. For all increases granted on or after July 1, 1993, the second and subsequent automatic annual increases shall be calculated as 3% of the amount of the pension payable at the time of the increase.

Employees Covered by Benefit Terms

At May 1, 2019, the Police Pension Plan membership consisted of:

Inactive plan members currently receiving benefits	36
Inactive plan members entitled but not yet receiving benefits	3
Active plan members	<u>29</u>
Total	<u><u>68</u></u>

Contributions

Covered employees are required to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan as actuarially determined by an enrolled actuary. Effective January 1, 2012, the Village's contributions must accumulate to the point where 90% of the past service cost for the Police Pension Plan is funded by the year 2040. Administrative expenses are generally paid from plan

Village of River Forest, Illinois

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assets. For the year ended April 30, 2020, the Village contributed \$1,584,889 to the Police Pension Plan.

Investment Policy

The deposits and investments of the Police Pension Fund are held separately from those of other Village funds. Statutes authorize the Pension Fund to make deposits/invest in interest bearing direct obligations of the United States of America: obligations that are fully guaranteed or insured as to the payment of principal and interest by the United States of America: bonds, notes, debentures or similar obligations of agencies of the United States of America; savings accounts or certificates of deposit issued by banks or savings and loan associations chartered by the United States of America or by the State of Illinois, to the extent that the deposits are insured by the agencies or instrumentalities of the federal government; credit unions, to the extent that the deposits are insured by the agencies or instrumentalities of the federal government: State of Illinois bonds; pooled accounts managed by the Illinois Funds Market Fund (formerly known as IPTIP, Illinois Public Treasurers Investment Pool), or by banks, their subsidiaries or holding companies. In accordance with the laws of the State of Illinois, bonds or tax anticipation warrants of any county, township, or municipal corporation of the State of Illinois; direct obligations of the State of Israel; money market mutual funds managed by investment companies that are registered under the *Federal Investment Company Act of 1940* and the *Illinois Securities Law of 1953* and are diversified, open-ended management investment companies, provided the portfolio is limited to specified restrictions; general accounts of life insurance companies; and separate accounts of life insurance companies and mutual funds, the mutual funds must meet specific restrictions provided the investment in separate accounts and mutual funds does not exceed 10% of the Pension Fund's plan net position; and corporate bonds managed through an investment advisor, rated as investment grade by one of the two largest rating services at the time of purchase. Pension Funds with plan net position of \$2.5 million or more may invest up to 45% of plan net position in separate accounts of life insurance companies and mutual funds. Pension Funds with plan net position of at least \$5 million that have appointed an investment advisor, may through that investment advisor invest up to 45% of the plan net position in common and preferred stocks that meet specific restrictions. In addition, pension funds with plan net position of at least \$10 million that have appointed an investment advisor may invest up to 55% of its net position in common and preferred stocks and mutual funds that meet specific restrictions effective July 1, 2012.

Village of River Forest, Illinois

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The Police Pension Fund's investment policy in accordance with ILCS establishes the following ranges and target allocation across asset classes:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Fixed income	35.00%	2.50%
Domestic equity	40.00%	7.50%
International equity	20.00%	8.50%
Real estate	5.00%	4.50%
	<u>100.00%</u>	

The long-term expected rate of return on the Fund's investments was determined using an asset allocation study conducted by the Fund's investment management consultant in April 2020 in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding the expected inflation. Best estimates or geometric rates of return for each major asset class included in the Fund's target asset allocation as of April 30, 2020, are listed in the table above.

Investment Rate of Return

For the year ended April 30, 2020, the annual money-weighted rate of return on the Police Pension Plan investments, net of pension plan investment expense, was -2.98%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Deposits With Financial Institutions

At year end, the carrying amount of the Police Pension Fund's deposits and the bank balance totaled \$923,318.

Village of River Forest, Illinois
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Interest Rate Risk

As of April 30, 2020, the Police Pension Fund has the following investments and maturities:

Investment Type	Fair Value	Investment Maturities			
		Less Than One Year	1 to 5 Years	6 - 10 Years	More Than 10 Years
Corporate Bonds	\$ 4,132,509	\$ -	\$ 1,931,106	\$ 1,932,087	\$ 269,316
Federal Farm Credit Bank	495,505	-	495,505	-	-
Federal Home Loan Bank	2,280,357	635,842	1,644,515	-	-
Federal National Mortgage Association	329,043	-	-	-	329,043
Federal Agricultural Mortgage Corporation	435,000	-	435,000	-	-
Government National Mortgage Association	78,056	-	-	7,799	70,257
U.S. Treasuries	180,669	-	-	180,669	-
	<u>\$ 7,931,139</u>	<u>\$ 635,842</u>	<u>\$ 4,506,126</u>	<u>\$ 2,120,555</u>	<u>\$ 668,616</u>
	Fair Value				
*Illinois Funds	\$ 464,423				
*Mutual Funds	12,680,635				
*Insurance Contracts/Annuities	<u>1,284,696</u>				
	<u>\$ 14,429,754</u>				

The Pension Fund assumes any callable securities will not be called.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. While not required by the Pension Fund's investment policy, the Pension Fund limits its exposure to interest rate risk by structuring the portfolio to provide liquidity while at the same time matching investment maturities to projected fund liabilities.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State law limits investments in mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. As of April 30, 2020, the Illinois Funds Money Market was rated AAAm by Standard & Poor's.

The Police Pension Plan limits their exposure to credit risk by primarily investing in securities issued by the United States Government and/or its agencies that are implicitly guaranteed by the United States Government. The Plan's investment policy follows the "prudent person" rule, which states, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management

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of their own affairs, not for speculation, but for investment, considering the primary objective of safety as well as the secondary objective of the attainment of market rates of return.” The following table summarizes the credit ratings of obligations of the U.S. government agencies that are only implicitly guaranteed by the U.S. Government and investments in debt securities (corporate bonds) as of April 30, 2020:

	Rating Agency	Rating
Corporate bonds	Moody's	Baa1 through Aa1
U.S. government agencies		
Federal Farm Credit Bank	Moody's	Aaa
Federal Home Loan Bank	Moody's	Aaa
Federal Home Mortgage Loan Corporation		Not rated
Federal Agricultural Mortgage Corporation		Not rated

Custodial Credit Risk – Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the Pension Fund's deposits may not be returned to it. At April 30, 2020, the entire amount of the bank balance of the deposits was covered by federal depository or equivalent insurance. The Pension Fund's investment policy requires that all deposits in excess of FDIC insurable limits be secured by collateral in order to protect deposits from default.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the counterparty, the Pension Fund will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Money market mutual funds and equity mutual funds are not subject to custodial credit risk. In accordance with the Pension Fund's investment policy, the plan limits its exposure to custodial credit risk by utilizing an independent third-party institution to act as custodian for its securities and collateral.

Concentration of Credit Risk

It is the policy of the Pension Plan to diversify its investment portfolio. Investments shall be diversified to eliminate the risk of loss resulting in overconcentration in a security, maturity, issuer or class of securities. The Pension Plan accomplishes this through avoiding overconcentration in a specific issuer, business sector or fund, investing in securities with varying maturities and continuously investing a portion of the portfolio in readily available funds to ensure the appropriate liquidity is maintained. At April 30, 2020, the Police Pension Fund's investments (other than those issued or guaranteed by the U.S. Government) include a Principal Annuity of \$1,284,696 each of which represents 5% or more of investments.

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Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed as of May 1, 2019 rolled forward to April 30, 2020, using the following actuarial methods and assumptions.

Actuarial valuation date	May 1, 2019
Measurement date	April 30, 2020
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.25%
Salary increases	3.25% - 10.40%, including inflation
Investment rate of return	7.00%
Asset valuation method	Market value of assets

Mortality rates are based on Sex Distinct Raw Rates as developed in the PubS-2010(A) Study. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis.

Discount Rate

The discount rate used to measure the total pension liability was 7.00% (7.00% in prior year). The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Police Pension Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

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Changes in Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance, beginning of year	\$ 43,099,196	\$ 24,238,215	\$ 18,860,981
Changes for the year			
Service cost	563,920	-	563,920
Interest	2,931,325	-	2,931,325
Differences between expected and actual experience	340,106	-	340,106
Changes in assumptions	1,606,755	-	1,606,755
Changes of benefit terms	211,282	-	211,282
Contributions - employer	-	1,584,889	(1,584,889)
Contributions - employee	-	277,013	(277,013)
Net investment income	-	(274,480)	274,480
Benefit payments, including refunds of employees' contributions	(2,446,249)	(2,446,249)	-
Administrative expenses	-	(55,620)	55,620
Net changes	3,207,139	(914,447)	4,121,586
Balance, end of year	\$ 46,306,335	\$ 23,323,768	\$ 22,982,567

Changes in assumptions related to salary increases, inflation, retirement age, disability rates, termination and mortality were made since the prior measurement date.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below represents the pension liability of the Village calculated using the discount rate of 7.00%, as well as what the Village's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net pension liability	\$ 29,670,056	\$ 22,982,567	\$ 17,584,346

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Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended April 30, 2020, the Village recognized pension expense of \$2,258,057. At April 30, 2020, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	2020	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 288,574	\$ 1,343,125
Changes of assumptions	1,700,623	1,017,882
Net difference between projected and actual earnings on pension plan investments	1,474,198	-
	<u>\$ 3,463,395</u>	<u>\$ 2,361,007</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending April 30,	Amount
2021	\$ 122,358
2022	(51,071)
2023	197,384
2024	361,756
2025	294,980
Thereafter	176,981
	<u>\$ 1,102,388</u>

Firefighters' Pension

Plan Description and Provisions

Fire sworn personnel are covered by the Firefighters' Pension Plan, which is a defined benefit, single-employer pension plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contributions levels are governed by Illinois Compiled Statutes (Chapter 40-Article 5/3) and may be amended only by the Illinois legislature.

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Benefits Provided

The Firefighters' Pension Plan provides retirement benefits as well as death and disability benefits. 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 of 75% of such salary. Employees with at least 10 years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit of final salary for each year of service, ranging from 15% to 45.6%.

Employees Covered by Benefit Terms

At May 1, 2019, the Firefighters' Pension Plan membership consisted of:

Inactive plan members currently receiving benefits	26
Inactive plan members entitled but not yet receiving benefits	-
Active plan members	<u>20</u>
Total	<u><u>46</u></u>

Contributions

Covered employees are required to contribute 9.455% of their base salary to the Firefighters' Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan as actuarially determined by an enrolled actuary. Effective January 1, 2012, the Village's contributions must accumulate to the point where 90% of the past service cost for the Firefighters' Pension Plan is funded by the year 2040. Administrative expenses are generally paid from plan assets. For the year ended April 30, 2020, the Village contributed \$1,490,909 to the Firefighters' Pension Plan.

Investment Policy

The deposits and investments of the Firefighters' Pension Fund are held separately from those of other Village funds. Statutes authorize the Pension Fund to make deposits/invest in interest bearing direct obligations of the United States of America; obligations that are fully guaranteed or insured as to the payment of principal and interest by the United States of America; bonds, notes, debentures or similar obligations of agencies of the United States of America; savings accounts or certificates of deposit issued by banks or savings and loan associations chartered by the United States of America or by the State of Illinois, to the extent that the deposits are insured by the agencies or instrumentalities of the federal government; credit unions, to the extent that the deposits are insured by the agencies or instrumentalities of the federal government; State of Illinois bonds; pooled accounts managed by the Illinois Funds Market Fund (formerly known as IPTIP, Illinois Public Treasurer's Investment Pool), or by banks, their subsidiaries or holding companies. In accordance with the laws of the State of Illinois, bonds or tax anticipation

Village of River Forest, Illinois

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warrants of any county, township, or municipal corporation of the State of Illinois; direct obligations of the State of Israel; money market mutual funds managed by investment companies that are registered under the *Federal Investment Company Act of 1940* and the *Illinois Securities Law of 1953* and are diversified, open-ended management investment companies, provided the portfolio is limited to specified restrictions; general accounts of life insurance companies; and separate accounts of life insurance companies and mutual funds, the mutual funds must meet specific restrictions, provided the investment in separate accounts and mutual funds does not exceed 10% of the Pension Fund's plan net position; and corporate bonds managed through an investment advisor, rated as investment grade by one of the two largest rating services at the time of purchase. Pension Funds with plan net position of \$2.5 million or more may invest up to 45% of plan net position in separate accounts of life insurance companies and mutual funds. Pension Funds with plan net position of at least \$5 million that have appointed an investment advisor, may through that investment advisor invest up to 45% of the plan net position in common and preferred stocks that meet specific restrictions. In addition, pension funds with plan net position of at least \$10 million that have appointed an investment advisor, may invest up to 55% of its net position in common and preferred stocks and mutual funds that meet specific restrictions effective July 1, 2012.

Illinois Funds is an investment pool managed by the Illinois Public Treasurer's Office which allows governments within the State to pool their funds for investment purposes. Although not registered with the SEC, Illinois Funds does operate in a manner consistent with Rule 2a7 of the *Investment Company Act of 1940*. Investments in Illinois Funds are valued at the share price, the price for which the investment could be sold. Illinois Funds was rated AAAM by Standard & Poor's Investors Service.

The Firefighters' Pension Fund's investment policy in accordance with ILCS establishes the following ranges and target allocation across asset classes:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic equity	40.00%	7.50%
International equity	20.00%	8.50%
Fixed income	35.00%	2.50%
Real estate	5.00%	4.50%
	<u>100.00%</u>	

The long-term expected rate of return of the Firefighters' Pension Fund's investments was determined using an asset allocation study conducted by the Firefighters' Pension Fund's investment manager consultant in April 2020 in which best estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates or arithmetic real rates of return

Village of River Forest, Illinois

Notes to Financial Statements

April 30, 2020

excluding inflation for each major asset class included in the Fund's target asset allocation as of April 30, 2020, are listed in the table above.

Investment Rate of Return

For the year ended April 30, 2020, the annual money-weighted rate of return on the Firefighters' Pension Fund investments, net of pension plan investment expense, was -0.15%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Deposits With Financial Institutions

At year end, the carrying amount of the Pension Fund's deposits and the bank balance both totaled \$384,195.

Interest Rate Risk

As of April 30, 2020, the Firefighters' Pension Fund has the following investments and maturities:

Investment Type	Fair Value	Investment Maturities			
		Less Than One Year	1 to 5 Years	6 to 10 Years	More Than 10 Years
IMET	\$ 9,288	\$ 9,288	\$ -	\$ -	\$ -
Corporate Bonds	2,670,678	-	1,706,541	928,124	36,013
Municipal Bonds	204,560	30,661	173,899	-	-
Federal National Mortgage Association	814,457	-	157,280	335,674	321,503
Federal Home Loan Mortgage Corporation	425,547	-	166,690	142,752	116,105
Government National Mortgage Association	23,876	-	168	294	23,414
Federal Home Loan Bank	65,268	-	-	65,268	-
U.S. Treasuries	1,375,878	-	406,828	969,050	-
	<u>\$ 5,589,552</u>	<u>\$ 39,949</u>	<u>\$ 2,611,406</u>	<u>\$ 2,441,162</u>	<u>\$ 497,035</u>
	Fair Value				
*Illinois Funds	\$ 406,935				
*Mutual Funds	7,863,042				
*Insurance Contracts/Annuities	807,498				
	<u>\$ 9,077,475</u>				

*Not subject to interest rate risk categorization.

The Pension Fund assumes any callable securities will not be called.

Village of River Forest, Illinois

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April 30, 2020

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with the Pension Fund's investment policy, the Pension Fund limits its exposure to interest rate risk by structuring the portfolio to provide liquidity while at the same time matching investment maturities to projected fund liabilities.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State law limits investments in mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. As of April 30, 2020, the Illinois Funds Money Market was rated AAAm by Standard & Poor's.

The Firefighters' Pension Plan limits its exposure to credit risk by primarily investing in securities issued by the U.S. Government and/or its agencies that are implicitly guaranteed by the U.S. Government. The Plan's investment policy follows the "prudent person" rule, which states, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the primary objective of safety as well as the secondary objective of the attainment of market rates of return." The following table summarizes the credit ratings of obligations of the U.S. government agencies that are only implicitly guaranteed by the U.S. Government and investments in debt securities (corporate and municipal bonds) as of April 30, 2020:

	Rating Agency	Rating
Corporate bonds	Moody's	Baa3-A1
Municipal bonds	Moody's	Aa3
U.S. government agencies		
Federal National Mortgage Association	S&P	AA+
Federal Home Loan Bank	S&P	AA+
Federal Home Loan Mortgage Corporation		Not Rated

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the Pension Plan's deposits may not be returned to it. At April 30, 2020, the entire amount of the bank balance of the deposits was covered by federal depository or equivalent insurance. The Pension Plan's investment policy requires that all deposits in excess of FDIC insurable limits be secured by collateral in order to protect deposits from default.

Village of River Forest, Illinois

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April 30, 2020

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the counterparty, the Pension Plan will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Money market mutual funds and equity mutual funds are not subject to custodial credit risk. In accordance with the Pension Plan's investment policy, the plan limits its exposure to custodial credit risk by utilizing an independent third-party institution to act as custodian for its securities and collateral.

Concentration of Credit Risk

It is the policy of the Pension Plan to diversify its investment portfolio. Investments shall be diversified to eliminate the risk of loss resulting in overconcentration in a security, maturity, issuer or class of securities. The Pension Plan accomplishes this through avoiding overconcentration in a specific issuer, business sector or fund, investing in securities with varying maturities and continuously investing a portion of the portfolio in readily available funds to ensure the appropriate liquidity is maintained.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed as of May 1, 2019, rolled forward to April 30, 2020, using the following actuarial methods and assumptions.

Actuarial valuation date	May 1, 2019
Measurement date	April 30, 2020
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.25%
Salary increases	3.75% - 9.86%, including inflation
Investment rate of return	7.00%
Asset valuation method	Market value of assets

Mortality rates are based on Sex Distinct Raw Rates as developed in the PubS-2010(A) Study. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis.

Discount Rate

The discount rate used to measure the total pension liability was 7.00% (same as prior year). The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the

Village of River Forest, Illinois

Notes to Financial Statements

April 30, 2020

member rate. Based on those assumptions, the Firefighters' Pension Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Changes in Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance, beginning of year	\$ 33,050,923	\$ 15,399,612	\$ 17,651,311
Changes for the year			
Service cost	479,806	-	479,806
Interest	2,247,210	-	2,247,210
Differences between expected and actual experience	(414,036)	-	(414,036)
Changes in assumptions	570,675	-	570,675
Changes in benefit terms	266,610	-	266,610
Contributions - employer	-	1,490,909	(1,490,909)
Contributions - employee	-	213,841	(213,841)
Net investment income	-	(66,244)	66,244
Benefit payments, including refunds of employees' contributions	(1,895,852)	(1,895,852)	-
Administrative expenses	-	(43,011)	43,011
Net changes	1,254,413	(300,357)	1,554,770
Balance, end of year	\$ 34,305,336	\$ 15,099,255	\$ 19,206,081

Changes in assumptions related to salary increases, inflation, retirement age, disability rates, termination and mortality were made since the prior measurement date.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below represents the pension liability of the Village calculated using the discount rate of 7.00% as well as what the Village's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net pension liability	\$ 23,732,740	\$ 19,206,081	\$ 15,489,382

Village of River Forest, Illinois
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Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended April 30, 2020, the Village recognized pension expense of \$2,861,383. At April 30, 2020, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	2020	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 786,549	\$ 476,910
Changes of assumptions	852,194	63,081
Net difference between projected and actual earnings on plan investments	1,087,991	-
	<u>\$ 2,726,734</u>	<u>\$ 539,991</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending April 30,	Amount
2021	\$ 726,454
2022	566,017
2023	507,539
2024	315,797
2025	57,127
Thereafter	13,809
	<u>\$ 2,186,743</u>

Summary of Significant Accounting Policies and Plan Asset Matters

Police Pension and Firefighters' Pension

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. Under this method, additions to net position are recorded when earned and deductions from net position are recorded when the time related liabilities/deferred inflows are incurred. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the

Village of River Forest, Illinois
Notes to Financial Statements
April 30, 2020

contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Method Used to Value Investments

Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on national exchanges are valued at the last reported sales price. Investments that do not have any established market, if any, are reported at estimated fair value.

Related Party Transactions

There are no securities of the employer or any other related parties included in plan assets, including any loans.

Note 15: Pension Trust Funds – Financial Data

Schedule of Fiduciary Net Position as of April 30, 2020:

	Police Pension	Firefighters' Pension	Total
Assets			
Cash and cash equivalents	\$ 1,387,741	\$ 800,418	\$ 2,188,159
Investments			
Corporate bonds	4,132,509	2,670,678	6,803,187
Municipal bonds	-	204,560	204,560
U.S. government obligations	180,669	1,375,878	1,556,547
U.S. agency obligations	3,617,961	1,329,148	4,947,109
Mutual funds	12,680,635	7,863,042	20,543,677
Annuity/insurance company contracts	1,284,696	807,498	2,092,194
Receivables			
Accrued interest	33,865	39,065	72,930
Due from municipality	5,841	5,324	11,165
Prepaid expenses	8,089	6,406	14,495
	<hr/>	<hr/>	<hr/>
Total assets	23,332,006	15,102,017	38,434,023
Liabilities			
Accounts payable	8,238	2,762	11,000
	<hr/>	<hr/>	<hr/>
Net position			
Restricted for pensions	<u>\$ 23,323,768</u>	<u>\$ 15,099,255</u>	<u>\$ 38,423,023</u>

Village of River Forest, Illinois
Notes to Financial Statements
April 30, 2020

Schedule of Changes in Fiduciary Net Position for the year ended April 30, 2020:

	Police Pension	Firefighters' Pension	Total
Additions			
Contributions			
Employer	\$ 1,584,889	\$ 1,490,909	\$ 3,075,798
Plan members	277,013	213,841	490,854
	<u>1,861,902</u>	<u>1,704,750</u>	<u>3,566,652</u>
Investment income			
Net depreciation in fair value of investments	(798,287)	(448,286)	(1,246,573)
Interest and dividends	577,634	426,401	1,004,035
	<u>(220,653)</u>	<u>(21,885)</u>	<u>(242,538)</u>
Less investment expense	(53,827)	(44,359)	(98,186)
Net investment income	<u>(274,480)</u>	<u>(66,244)</u>	<u>(340,724)</u>
Total additions	<u>1,587,422</u>	<u>1,638,506</u>	<u>3,225,928</u>
Deductions			
Administration	55,620	43,011	98,631
Pension benefits and refunds	2,446,249	1,895,852	4,342,101
Total deductions	<u>2,501,869</u>	<u>1,938,863</u>	<u>4,440,732</u>
Change in net position	(914,447)	(300,357)	(1,214,804)
Net position restricted for pensions			
Beginning	<u>24,238,215</u>	<u>15,399,612</u>	<u>39,637,827</u>
Ending	<u>\$ 23,323,768</u>	<u>\$ 15,099,255</u>	<u>\$ 38,423,023</u>

Note 16: Joint Venture

The Village participates in the West Suburban Consolidated Dispatch Center (WSCDC), a governmental joint venture with the Village of Oak Park, the Village of Elmwood Park, the Village of Forest Park and the City of Park Ridge. The joint venture was formed in 1999 under the *Intergovernmental Cooperation Act* (ILCS 5, Act 220) for the joint and mutual operation of centralized communication system. WSCDC commenced operations on May 1, 2002. All activities of WSCDC are costs shared by the members. Each member's share for each fiscal year of operations will be based on the total number of calls dispatched by the member in the preceding fiscal year divided by total calls dispatched by all members during the preceding fiscal year. Each member's cost-sharing allocation is approved by the Board of Directors of WSCDC annually. Any member may withdraw from the joint venture upon one year's notice.

Village of River Forest, Illinois
Notes to Financial Statements
April 30, 2020

During fiscal 2020, the Village's allocated cost share totaled \$325,370 for operational expenses, which is charged to General Government expenditures in the General Fund.

Financial statements may be obtained by contacting WSCDC at 400 Park Avenue, River Forest, Illinois 60305.

Note 17: Future Adoption of Accounting Pronouncements

GASB Statement No. 83, *Certain Asset Retirement Obligations (GASB 83)*

GASB 83 addresses accounting and financial reporting for certain asset retirement obligations (ARO). This statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for asset retirement obligations. This statement requires that recognition occurs when the liability is both incurred and reasonably estimable, and it also requires the measurement of an ARO be based on the best estimate of the current value of outlays expected to be incurred. This statement also requires disclosure about the nature of a government's AROs, the methods and assumptions used for the estimated of the liabilities, and the estimated remaining useful life of the associated tangible capital asset.

The effective date is for periods beginning after June 15, 2019. The provisions of this statement are effective for financial statements for the Village's fiscal year ending April 30, 2021.

GASB Statement No. 84, *Fiduciary Activities (GASB 84)*

GASB 84 establishes criteria for identifying fiduciary activities. It presents separate criteria for evaluating component units, pension and other postemployment benefit arrangements and other fiduciary activities. The focus is on a government controlling the assets of the fiduciary activity and identification of the beneficiaries of those assets. Fiduciary activities are reported in one of four types of funds: pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds or custodial funds. Custodial funds are used to report fiduciary activities that are not held in a trust. The agency fund designation will no longer be used. GASB 84 also provides guidance on fiduciary fund statements and timing of recognition of a liability to beneficiaries.

GASB 84 is effective for financial statements for fiscal years beginning after December 15, 2019. Earlier application is encouraged. The provisions of this statement are effective for financial statements for the Village's fiscal year ending April 30, 2021.

GASB Statement No. 87, *Leases (GASB 87)*

In June 2017, GASB published Statement No. 87, *Leases*. The standard was the result of a multi-year project to reexamine the accounting and financial reporting for leases. The new standard establishes a single model for lease accounting based on the principle that leases represent the

Village of River Forest, Illinois

Notes to Financial Statements

April 30, 2020

financing of the right to use an underlying asset. Specifically, GASB 87 includes the following accounting guidance for lessees and lessors:

Lessee Accounting – A lessee will recognize a liability measured at the present value of payments expected to be made for the lease term, and an intangible asset measured at the amount of the initial lease liability, plus any payments made to the lessor at or before the beginning of the lease and certain indirect costs. A lessee will reduce the liability as payments are made and recognize an outflow of resources for interest on the liability. The asset will be amortized by the lessee over the shorter of the lease term or the useful life of the asset.

Lessor Accounting – A lessor will recognize a receivable measured at the present value of the lease payments expected for the lease term and a deferred inflow of resources measured at the value of the lease receivable plus any payments received at or prior to the beginning of the lease that relate to future periods. The lessor will reduce the receivable as payments are received and recognize an inflow of resources from the deferred inflow of resources in a systematic and rational manner over the term of the lease. A lessor will not derecognize the asset underlying the lease. There is an exception for regulated leases for which certain criteria are met, such as airport-aeronautical agreements.

The lease term used to measure the asset or liability is based on the period in which the lessee has the noncancelable right to use the underlying asset. The lease term also contemplates any lease extension or termination option that is reasonably certain of being exercised.

GASB 87 does not apply to leases for intangible assets, biological assets (*i.e.*, timber and living plants and animals), service concession agreements or leases in which the underlying asset is financed with conduit debt that is reported by the lessor. Additionally, leases with a maximum possible term of 12 months or less are excluded.

The effective date is for periods beginning after June 15, 2021. The provisions of this statement are effective for financial statements for the Village's fiscal year ending April 30, 2023.

GASB Statement No. 92, *Omnibus 2020* (GASB 92)

GASB 92 addresses practice issues that have been identified during implementation and application of certain GASB Statements. The statement addresses a variety of topics including issues related to leases, intra-entity transfers, fiduciary activities and fair value disclosures.

GASB 92 is effective for reporting periods based on individual topics discussed therein. Earlier application is encouraged and is permitted by individual topic to the extent that all requirements associated with an individual topic are implemented simultaneously.

Village of River Forest, Illinois

Notes to Financial Statements

April 30, 2020

GASB Statement No. 95, Postponement of Effective dates of Certain Authoritative Guidance (GASB 95)

In response to the challenges arising from COVID-19, on May 7, 2020 GASB approved Statement 95. GASB approved an 18-month postponement for Statement 87, *Leases*. All statements and implementation guides with a current effective date of reporting periods beginning after June 15, 2018, and later have a one-year postponement. This change is effective immediately. Early application is still encouraged. The effective dates on GASBs discussed above have already been adjusted to account for the postponements issued in GASB 95.

GASB Statement No. 96, Subscription - Based Information Technology Arrangements (GASB 96)

GASB 96 provides guidance on governments are utilizing more cloud-based solutions for their information technology (IT) needs and paying for the use of third-parties' IT software on a subscription basis. The accounting and financial reporting for what the Governmental Accounting Standards Board (GASB) refers to as subscription-based information technology arrangements (SBITAs) has been inconsistent because of a lack of authoritative guidance. The Standard is effective for reporting periods after June 15, 2022, and all reporting periods thereafter, with early implementation encouraged. The provisions of this statement are effective for financial statements for the Village's fiscal year ending April 30, 2024. The statement would be applied retroactively, using the facts and circumstances that exist at the beginning of the fiscal year of implementation. Due to the COVID-19 pandemic, the effective date was delayed one year from that originally proposed.

GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An amendment of GASB Statement No. 14 and No. 84, and a supersession of GASB Statement No. 32 (GASB 97)

GASB 97 amends guidance for determining financial accountability between the primary government and a potential component unit (PCU). The new guidance pertains to instances where the PCU does not have its own governing board and the primary government's board is effectively acting as the board of the PCU. In these instances, the primary government is considered to have the equivalent of the ability to appoint a voting majority of the PCU. However, this treatment would not apply to defined contribution pension/OPEB plans or defined contribution other employee benefit plans (such as IRC 457 plans). The requirements, as they relate to defined contribution pension/OPEB plans or other employee benefit plans, were effective upon issuance of Statement No. 97. For all other arrangements, the effective date is for fiscal periods beginning after June 15, 2021. The provisions of this statement are effective for financial statements for the Village's fiscal year ending April 30, 2023.

Statement No. 97 also amends the criterion that a financial benefit or burden relationship exists if the primary government is legally obligated or has otherwise assumed the responsibility to make contributions to a pension or OPEB plan. This criterion now only applies to contribution

Village of River Forest, Illinois
Notes to Financial Statements
April 30, 2020

obligations to defined benefit pension or OPEB plans. This amended criterion was effective upon issuance of Statement No. 97.

Management has not currently determined what impact, if any, these Statements may have on its financial statements.

Note 18: Subsequent Events

In March 2020, Illinois Governor J.B. Pritzker enacted a Stay-At-Home order due to the COVID-19 Pandemic. The Pandemic and Stay-At-Home order will significantly, negatively impact the national, regional and local economy. Many revenue sources will be negatively impacted. Additionally, as a result of the COVID-19 Pandemic, there has been significant volatility in the investment markets both nationally and globally since April 30, 2020, resulting in market volatility impacting Village investments, as well as the Police Pension and Firefighters' Pension assets for which the Village acts as a fiduciary.

**Required Supplementary Information
(Unaudited)**

Village of River Forest, Illinois
Required Supplementary Information
Schedule of Changes in the Village's Total OPEB Liability
and Related Ratios
April 30, 2020

	<u>2020</u>	<u>2019</u>
Total OPEB liability		
Service cost	\$ 134,835	\$ 125,342
Interest	199,464	201,256
Change of assumptions	567,746	106,485
Benefit changes	(3,542)	-
Benefit payments including refunds	<u>(259,431)</u>	<u>(242,071)</u>
Net change in total OPEB liability	639,072	191,012
Total OPEB liability - beginning of year	<u>5,381,479</u>	<u>5,190,467</u>
Total OPEB liability - end of year	<u><u>\$ 6,020,551</u></u>	<u><u>\$ 5,381,479</u></u>
Covered-employee payroll	\$ 6,548,492	\$ 6,722,647
Village's total OPEB liability as a percentage of covered-employee payroll	91.94%	80.05%

Notes to Schedule:

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

Changes of assumptions relate to changes in the discount rate from 3.79% to 2.79%.

GASB 75 requires presentation of ten years. As of April 30, 2020, only two years of information is available.

Village of River Forest, Illinois
Illinois Municipal Retirement Fund – Regular Plan
Required Supplementary Information
Schedule of Changes in the Village's Net Pension Liability
and Related Ratios
April 30, 2020

	2020	2019	2018	2017	2016
Total pension liability					
Service cost	\$ 270,933	\$ 265,394	\$ 204,049	\$ 240,063	\$ 223,198
Interest	971,601	928,436	904,587	881,321	835,431
Differences between expected and actual experience	402,841	108,294	320,633	(6,303)	165,693
Change of assumptions	-	406,776	(453,752)	(30,536)	15,170
Benefit payments, including refunds of member contributions	(732,740)	(678,689)	(687,593)	(680,561)	(638,700)
Net change in total pension liability	912,635	1,030,211	287,924	403,984	600,792
Total pension liability - beginning	13,595,829	12,565,618	12,277,694	11,873,710	11,272,918
Total pension liability - ending	<u>\$ 14,508,464</u>	<u>\$ 13,595,829</u>	<u>\$ 12,565,618</u>	<u>\$ 12,277,694</u>	<u>\$ 11,873,710</u>
Plan fiduciary net position					
Contributions - Village	\$ 253,821	\$ 268,179	\$ 259,632	\$ 266,614	\$ 259,789
Contributions - members	185,715	150,627	104,879	161,248	130,951
Net investment income	2,337,961	(429,930)	1,932,878	856,766	217,394
Benefit payments, including refunds of member contributions	(732,740)	(678,689)	(687,593)	(680,561)	(638,700)
Administrative expense	(13,013)	13,499	(141,254)	(11,424)	(30,714)
Net change in plan fiduciary net position	2,031,744	(676,314)	1,468,542	592,643	(61,280)
Plan net position - beginning	11,654,192	12,330,506	10,861,964	10,269,321	10,330,601
Plan net position - ending	<u>\$ 13,685,936</u>	<u>\$ 11,654,192</u>	<u>\$ 12,330,506</u>	<u>\$ 10,861,964</u>	<u>\$ 10,269,321</u>
Village's net pension liability	<u>\$ 822,528</u>	<u>\$ 1,941,637</u>	<u>\$ 235,112</u>	<u>\$ 1,415,730</u>	<u>\$ 1,604,389</u>
Plan fiduciary net position as a percentage of the total pension liability	94.33%	85.72%	98.13%	88.47%	86.49%
Covered payroll	\$ 2,589,879	\$ 2,435,781	\$ 2,330,635	\$ 2,208,891	\$ 2,004,870
Village's net pension liability as a percentage of covered payroll	31.76%	79.71%	10.09%	64.09%	80.02%

Notes to the Required Supplementary Information

GASB Statement No. 68 requires the presentation of 10 fiscal years of data; however, the fiscal years completed prior to the adoption of this pronouncement are not required to be presented in this schedule. The pronouncement was adopted in 2016.

This information is presented as of the measurement date, which is December 31 of the fiscal year.

Village of River Forest, Illinois
Illinois Municipal Retirement Fund –
Sheriff's Law Enforcement Personnel Fund
Required Supplementary Information
Schedule of Changes in the Village's Net Pension Liability
and Related Ratios
April 30, 2020

	2020	2019	2018	2017	2016
Total pension liability					
Interest	\$ 13,299	\$ 13,225	\$ 13,347	\$ 13,173	\$ 13,235
Changes in benefit terms					
Differences between expected and actual experience	(11,438)	1,780	2,465	655	(3,015)
Change of assumptions	-	4,237	(5,630)	-	-
Benefit payments, including refunds of member contributions	(12,295)	(11,975)	(11,658)	(11,352)	(10,734)
Net change in total pension liability	(10,434)	7,267	(1,476)	2,476	(514)
Total pension liability - beginning	189,586	182,319	183,795	181,319	181,833
Total pension liability - ending	<u>\$ 179,152</u>	<u>\$ 189,586</u>	<u>\$ 182,319</u>	<u>\$ 183,795</u>	<u>\$ 181,319</u>
Plan fiduciary net position					
Contributions - Village	\$ 2,168	\$ 906	\$ 1,361	\$ 2,841	\$ 3,217
Net investment income	35,441	(12,869)	32,823	10,033	830
Benefit payments, including refunds of member contributions	(12,295)	(11,975)	(11,658)	(11,352)	(10,734)
Administrative expense	880	6,095	3,184	1,181	4,294
Net change in plan fiduciary net position	26,194	(17,843)	25,710	2,703	(2,393)
Plan net position - beginning	177,989	195,832	170,122	167,419	169,812
Plan net position - ending	<u>\$ 204,183</u>	<u>\$ 177,989</u>	<u>\$ 195,832</u>	<u>\$ 170,122</u>	<u>\$ 167,419</u>
Village's net pension liability (asset)	<u>\$ (25,031)</u>	<u>\$ 11,597</u>	<u>\$ (13,513)</u>	<u>\$ 13,673</u>	<u>\$ 13,900</u>
Plan fiduciary net position as a percentage of the total pension liability (asset)	113.97%	93.88%	107.41%	92.56%	92.33%
Covered payroll	\$ -	\$ -	\$ -	\$ -	\$ -
Village's net pension liability (asset) as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%

Notes to the Required Supplementary Information

GASB Statement No. 68 requires the presentation of 10 fiscal years of data; however, the fiscal years completed prior to the adoption of this pronouncement are not required to be presented in this schedule. The pronouncement was adopted in 2016.

This information is presented as of the measurement date, which is December 31 of the fiscal year.

Village of River Forest, Illinois
Police Pension Fund –
Required Supplementary Information
Schedule of Changes in the Village's Net Pension Liability
and Related Ratios
April 30, 2020

	2020	2019	2018	2017	2016	2015
Total pension liability						
Service cost	\$ 563,920	\$ 582,697	\$ 735,090	\$ 687,002	\$ 611,167	\$ 645,064
Interest	2,931,325	2,983,268	2,980,256	2,846,673	2,631,940	2,549,994
Changes in benefit terms						
Differences between expected and actual experience	340,106	(1,954,163)	(8,166)	(82,246)	(61,973)	-
Change of assumptions	1,606,755	-	(1,427,515)	(932,516)	2,040,961	-
Changes in benefit terms	211,282	-	-	-	-	-
Benefit payments, including refunds of member contributions	(2,446,249)	(2,261,441)	(2,211,844)	(2,021,677)	(2,060,037)	(1,902,065)
Net change in total pension liability	3,207,139	(649,639)	67,821	497,236	3,162,058	1,292,993
Total pension liability - beginning	43,099,196	43,748,835	43,681,014	43,183,778	40,021,720	38,728,727
Total pension liability - ending	<u>\$ 46,306,335</u>	<u>\$ 43,099,196</u>	<u>\$ 43,748,835</u>	<u>\$ 43,681,014</u>	<u>\$ 43,183,778</u>	<u>\$ 40,021,720</u>
Plan fiduciary net position						
Contributions - Village	\$ 1,584,889	\$ 1,462,293	\$ 1,394,597	\$ 1,329,644	\$ 1,130,516	\$ 1,098,682
Contributions - members	277,013	283,023	273,961	267,985	258,151	228,802
Net investment income	(274,480)	1,257,430	1,917,070	2,119,095	(176,345)	1,569,527
Benefit payments, including refunds of member contributions	(2,446,249)	(2,261,441)	(2,211,844)	(2,021,677)	(2,060,037)	(1,902,065)
Administrative expense	(55,620)	(44,544)	(71,585)	(117,319)	(62,316)	(45,915)
Net change in plan fiduciary net position	(914,447)	696,761	1,302,199	1,577,728	(910,031)	949,031
Plan net position - beginning	24,238,215	23,541,454	22,239,255	20,661,527	21,571,558	20,622,527
Plan net position - ending	<u>\$ 23,323,768</u>	<u>\$ 24,238,215</u>	<u>\$ 23,541,454</u>	<u>\$ 22,239,255</u>	<u>\$ 20,661,527</u>	<u>\$ 21,571,558</u>
Village's net pension liability	<u>\$ 22,982,567</u>	<u>\$ 18,860,981</u>	<u>\$ 20,207,381</u>	<u>\$ 21,441,759</u>	<u>\$ 22,522,251</u>	<u>\$ 18,450,162</u>
Plan fiduciary net position as a percentage of the total pension liability	50.37%	56.24%	53.81%	50.91%	47.85%	53.90%
Covered payroll	\$ 2,775,120	\$ 2,876,277	\$ 3,075,155	\$ 2,745,077	\$ 2,795,091	\$ 2,630,388
Village's net pension liability as a percentage of covered payroll	828.16%	655.74%	657.12%	781.10%	805.78%	701.42%

Notes to the Required Supplementary Information

GASB Statement No. 67 requires the presentation of 10 fiscal years of data; however, the fiscal years completed prior to the adoption of this pronouncement are not required to be presented in this schedule. The pronouncement was adopted by the Pension Plan in 2015.

Village of River Forest, Illinois
Firefighters' Pension Fund
Required Supplementary Information
Schedule of Changes in the Village's Net Pension Liability
and Related Ratios
April 30, 2020

	2020	2019	2018	2017	2016	2015
Total pension liability						
Service cost	\$ 479,806	\$ 452,643	\$ 468,217	\$ 437,586	\$ 434,288	\$ 499,365
Interest	2,247,210	2,173,072	2,111,668	1,988,946	1,846,605	1,782,149
Differences between expected and actual experience	(414,036)	269,825	124,529	1,211,947	(645,633)	-
Change of assumptions	570,675	-	-	(145,817)	1,889,948	-
Change in benefit terms	266,610	-	-	-	-	-
Benefit payments, including refunds of member contributions	(1,895,852)	(1,776,996)	(1,877,452)	(1,601,526)	(1,382,009)	(1,339,397)
Net change in total pension liability	1,254,413	1,118,544	826,962	1,891,136	2,143,199	942,117
Total pension liability - beginning	33,050,923	31,932,379	31,105,417	29,214,281	27,071,082	26,128,965
Total pension liability - ending	<u>\$ 34,305,336</u>	<u>\$ 33,050,923</u>	<u>\$ 31,932,379</u>	<u>\$ 31,105,417</u>	<u>\$ 29,214,281</u>	<u>\$ 27,071,082</u>
Plan fiduciary net position						
Contributions - Village	\$ 1,490,909	\$ 1,193,797	\$ 1,133,899	\$ 1,086,300	\$ 946,756	\$ 822,631
Contributions - members	213,841	181,747	177,633	174,437	184,123	184,809
Net investment income	(66,244)	787,224	927,222	965,583	(845,984)	599,529
Benefit payments, including refunds of member contributions	(1,895,852)	(1,776,996)	(1,877,452)	(1,601,526)	(1,382,009)	(1,339,397)
Administrative expense	(43,011)	(29,203)	(37,218)	(46,400)	(50,589)	(33,720)
Net change in plan fiduciary net position	(300,357)	356,569	324,084	578,394	(1,147,703)	233,852
Plan net position - beginning	15,399,612	15,043,043	14,718,959	14,140,565	15,288,268	15,054,416
Plan net position - ending	<u>\$ 15,099,255</u>	<u>\$ 15,399,612</u>	<u>\$ 15,043,043</u>	<u>\$ 14,718,959</u>	<u>\$ 14,140,565</u>	<u>\$ 15,288,268</u>
Village's net pension liability	<u>\$ 19,206,081</u>	<u>\$ 17,651,311</u>	<u>\$ 16,889,336</u>	<u>\$ 16,386,458</u>	<u>\$ 15,073,716</u>	<u>\$ 11,782,814</u>
Plan fiduciary net position as a percentage of the total pension liability	44.01%	46.59%	47.11%	47.32%	48.40%	56.47%
Covered payroll	\$ 2,265,084	\$ 1,909,776	\$ 1,971,662	\$ 1,904,987	\$ 1,894,624	\$ 1,916,626
Village's net pension liability as a percentage of covered payroll	847.92%	924.26%	856.60%	860.19%	795.60%	614.77%

Notes to the Required Supplementary Information

GASB Statement No. 67 requires the presentation of 10 fiscal years of data; however, the fiscal years completed prior to the adoption of this pronouncement are not required to be presented in this schedule. The pronouncement was adopted by the Pension Plan in 2015.

April 30, 2020

Year Ended	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
4/30/2020	\$ 230,311	\$ 245,895	\$ 15,584	\$ 2,517,056	9.77%
4/30/2019	272,289	274,081	1,792	2,473,105	11.08%
4/30/2018	257,734	256,600	(1,134)	2,313,589	11.09%
4/30/2017	263,776	256,889	(6,887)	2,185,389	11.75%
4/30/2016	225,977	246,209	20,232	2,004,870	12.28%

Notes to the Required Supplementary Information

Valuation date	Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.
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Methods and Assumptions Used to Determine 2019 Contribution Rates

Actuarial cost method	Aggregate entry-age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	24-years closed period
Asset valuation method	5-year smoothed market; 20% corridor
Wage growth	3.25%
Price inflation	2.50% approximate; no explicit price inflation assumption is used in this valuation.
Salary increases	3.35% to 14.25%, including inflation
Investment rate of return	7.50%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2017 valuation pursuant to an experience study of the period 2014 to 2016.
Mortality	For nondisabled retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that was applied for nondisabled lives. For active members, an IMRF-specific mortality table was used with fully generational project scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
Other	There were no benefit changes during the year.

Information above based on valuation assumptions used in the December 31, 2017.

GASB Statement No. 68 requires the presentation of 10 fiscal years of data; however, the fiscal years completed prior to the adoption of this pronouncement are not required to be presented in this schedule. The pronouncement was adopted in 2016.

Village of River Forest, Illinois
Illinois Municipal Retirement Fund –
Sheriff's Law Enforcement Personnel Fund
Required Supplementary Information
Schedule of Village Contributions
April 30, 2020

Year Ended	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
4/30/2020	\$ -	\$ 61	\$ 61	\$ -	0.00%
4/30/2019	-	604	604	-	0.00%
4/30/2018	-	1,209	1,209	-	0.00%
4/30/2017	-	2,348	2,348	-	0.00%
4/30/2016	-	3,092	3,092	-	0.00%

Notes to the Required Supplementary Information

Valuation date Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported. The actuarially determined contribution is included in the property tax levy for the current year. The levy is collected in two installments. One in the current year and one in the subsequent fiscal year.

Methods and Assumptions Used to Determine 2019 Contribution Rates

Actuarial cost method	Aggregate entry-age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	24-years closed period
Asset valuation method	5-year smoothed market; 20% corridor
Wage growth	3.25%
Price inflation	2.50% approximate; no explicit price inflation assumption is used in this valuation.
Salary increases	3.35% to 14.25%, including inflation
Investment rate of return	7.50%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2017 valuation pursuant to an experience study of the period 2014 to 2016.
Mortality	For nondisabled retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that was applied for nondisabled lives. For active members, an IMRF-specific mortality table was used with fully generational project scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
Other	There were no benefit changes during the year.

Information above based on valuation assumptions used in the December 31, 2017 actuarial valuation.

GASB Statement No. 68 requires the presentation of 10 fiscal years of data; however, the fiscal years completed prior to the adoption of this pronouncement are not required to be presented in this schedule. The pronouncement was adopted in 2016.

Village of River Forest, Illinois
Police Pension Fund
Required Supplementary Information
Schedule of Village Contributions
April 30, 2020

Year Ended	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
4/30/2020	\$ 1,572,020	\$ 1,584,889	\$ 12,869	\$ 2,775,120	57.11%
4/30/2019	1,545,367	1,462,293	(83,074)	2,876,277	50.84%
4/30/2018	1,454,465	1,394,597	(59,868)	3,075,155	45.35%
4/30/2017	1,329,644	1,329,644	-	2,745,077	48.44%
4/30/2016	1,204,822	1,130,516	(74,306)	2,795,091	40.45%
4/30/2015	1,088,922	1,098,682	9,760	2,630,388	41.77%

Notes to the Required Supplementary Information

Valuation date Actuarially determined contribution rates are calculated as of May 1 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported. The actuarially determined contribution is included in the property tax levy for the current year. The levy is collected in two installments. One in the current year and one in the subsequent fiscal year.

Methods and Assumptions Used to Determine 2020 Contribution Rates

Actuarial cost method	Entry-age normal
Amortization method	level dollar (closed)
Remaining amortization period	90% funded over 22 years
Asset valuation method	5-year smoothed market
Price inflation	2.50%
Payroll increases	3.50%
Individual pay increases	3.50% - 10.65%
Investment rate of return	7.00%
Retirement age	120% L&A 2016 Illinois Police Retirement Rates Cap Age 60
Mortality	RP-2014 Adjusted for Plan Status, Collar, and Illinois Pubic Pensions Data

GASB Statement No. 67 requires the presentation of 10 fiscal years of data; however, the fiscal years completed prior to the adoption of this pronouncement are not required to be presented in this schedule. The pronouncement was adopted by the Pension Plan in 2015.

Village of River Forest, Illinois
Firefighters' Pension Fund
Required Supplementary Information
Schedule of Village Contributions
April 30, 2020

Year Ended	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
4/30/2019	\$ 1,471,754	\$ 1,490,909	\$ 19,155	\$ 2,265,084	65.82%
4/30/2019	1,393,165	1,193,797	(199,368)	1,909,776	62.51%
4/30/2018	1,184,450	1,133,899	(50,551)	1,971,662	57.51%
4/30/2017	1,086,300	1,086,300	-	1,904,987	57.02%
4/30/2016	988,150	946,756	(41,394)	1,894,624	49.97%
4/30/2015	887,920	822,631	(65,289)	1,916,626	42.92%

Notes to the Required Supplementary Information

Valuation date Actuarially determined contribution rates are calculated as of May 1 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported. The actuarially determined contribution is included in the property tax levy for the current year. The levy is collected in two installments. One in the current year and one in the subsequent fiscal year.

Methods and Assumptions Used to Determine 2020 Contribution Rates

Actuarial cost method	Entry-age normal
Amortization method	Level dollar (closed)
Remaining amortization period	90% funded over 22 years
Asset valuation method	5-year smoothed market
Price inflation	2.50%
Payroll increases	3.50%
Individual pay increases	4.00% - 10.11%
Investment rate of return	7.00%
Retirement age	L&A 2016 Illinois Firefighters Retirement Rates capped at 65
Mortality	RP-2014 Adjusted for Plan Status, Collar, and Illinois Public Pension Data

GASB Statement No. 67 requires the presentation of 10 fiscal years of data; however, the fiscal years completed prior to the adoption of this pronouncement are not required to be presented in this schedule. The pronouncement was adopted by the Pension Plan in 2015.

Village of River Forest, Illinois
Police Pension Fund
Required Supplementary Information
Schedule of Investment Returns
April 30, 2020

Year Ended	Annual Money-Weighted Rate of Return Net of Investment Expense
4/30/2020	-2.98%
4/30/2019	6.02%
4/30/2018	8.30%
4/30/2017	10.74%
4/30/2016	(0.40)%
4/30/2015	7.38%

GASB Statement No. 67 requires the presentation of 10 fiscal years of data; however, the fiscal years completed prior to the adoption of this pronouncement are not required to be presented in this schedule. The pronouncement was adopted by the Pension Plan in 2015.

Village of River Forest, Illinois
Firefighters' Pension Fund
Required Supplementary Information
Schedule of Investment Returns
April 30, 2020

Year Ended	Annual Money-Weighted Rate of Return Net of Investment Expense
4/30/2020	-0.15%
4/30/2019	5.70%
4/30/2018	6.80%
4/30/2017	7.16%
4/30/2016	1.42%
4/30/2015	5.42%

GASB Statement No. 67 requires the presentation of 10 fiscal years of data; however, the fiscal years completed prior to the adoption of this pronouncement are not required to be presented in this schedule. The pronouncement was adopted by the Pension Plan in 2015.

Village of River Forest, Illinois
General Fund
Required Supplementary Information
Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Year Ended April 30, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Over (Under)
Revenues				
Taxes	\$ 8,514,157	\$ 8,514,157	\$ 8,502,134	\$ (12,023)
Intergovernmental	3,570,079	3,570,079	3,681,753	111,674
Licenses and permits	1,737,890	1,737,890	1,799,425	61,535
Charges for services	1,851,561	1,851,561	1,821,832	(29,729)
Fines and forfeit	269,707	269,707	242,437	(27,270)
Investment income	115,550	115,550	170,064	54,514
Miscellaneous	389,852	389,852	494,372	104,520
Total revenues	<u>16,448,796</u>	<u>16,448,796</u>	<u>16,712,017</u>	<u>263,221</u>
Expenditures				
Current				
General government	2,206,063	2,206,063	2,280,564	74,501
Development	474,119	474,119	472,929	(1,190)
Public safety	10,605,281	10,605,281	10,344,379	(260,902)
Public works department	1,590,971	1,590,971	1,568,764	(22,207)
Sanitation	1,160,840	1,160,840	1,196,334	35,494
Total expenditures	<u>16,037,274</u>	<u>16,037,274</u>	<u>15,862,970</u>	<u>(174,304)</u>
Excess of Revenues Over Expenditures	<u>411,522</u>	<u>411,522</u>	<u>849,047</u>	<u>437,525</u>
Other Financing Sources (Uses)				
Transfers out	(506,795)	(1,056,795)	(456,795)	600,000
Sale of capital assets	1,000	1,000	-	(1,000)
Total other financing sources (uses)	<u>(505,795)</u>	<u>(1,055,795)</u>	<u>(456,795)</u>	<u>599,000</u>
Net Change in Fund Balance	<u>\$ (94,273)</u>	<u>\$ (644,273)</u>	<u>392,252</u>	<u>\$ 1,036,525</u>
Fund Balance, Beginning			<u>9,812,053</u>	
Fund Balance, Ending			<u>\$ 10,204,305</u>	

Village of River Forest, Illinois
Notes to Required Supplementary Information
April 30, 2020

Legal Compliance and Accountability

Budgetary Control

The Village follows these procedures in establishing the budgetary data reflected in the financial statements.

- i) The Village Administrator submits to the Village Board of Trustees a proposed operating budget for the fiscal year commencing the following May 1. The operating budget includes proposed expenditures and the means of financing them.
- ii) Public hearings are conducted by the Village to obtain taxpayer comments.
- iii) Subsequently, the budget is legally enacted through passage of an ordinance.
- iv) Formal budgetary integration is employed as a management control device during the year for the general, special revenue, debt service and capital projects funds.
- v) Budgets for the governmental funds for which budgets have been adopted are adopted on a basis consistent with GAAP.
- vi) Budgetary authority lapses at year end.
- vii) State law requires that “expenditures be made in conformity with appropriations/budget.” As under the *Budget Act*, transfers between line items and departments may be made by administrative action. Amounts to be transferred between funds or increasing the amount budgeted in any fund require Village Board approval. The level of legal control is generally the fund budget in total.
- viii) Budgeted amounts are as originally adopted, with the exceptions of Board-approved amendments.

During the year ended April 30, 2020, there were amendments to various accounts.

**Combining, Individual Fund and
Capital Assets Financial Statements and Schedules**

Governmental Fund Types

**Nonmajor Governmental Funds –
Combining Statements**

Village of River Forest, Illinois
Nonmajor Governmental Funds
Combining Balance Sheet
April 30, 2020

	<u>Special Revenue</u>	<u>Debt Service</u>
	<u>Motor Fuel Tax</u>	<u>Debt Service</u>
Assets		
Cash and cash equivalents	\$ 404,819	\$ 226,526
Restricted cash	-	-
Investments	150,000	-
Receivables		
Taxes	-	134,338
Intergovernmental	33,135	-
Other	5,002	-
	<u>5,002</u>	<u>-</u>
Total assets	<u>\$ 592,956</u>	<u>\$ 360,864</u>
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	\$ 8,072	\$ -
Due to other funds	-	-
	<u>-</u>	<u>-</u>
Total liabilities	<u>8,072</u>	<u>-</u>
Deferred Inflows of Resources		
Unavailable taxes	-	134,338
	<u>-</u>	<u>134,338</u>
Fund Balances		
Restricted	584,884	226,526
Unassigned	-	-
	<u>-</u>	<u>-</u>
Total fund balances	<u>584,884</u>	<u>226,526</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 592,956</u>	<u>\$ 360,864</u>

Economic Development Fund	Capital Projects		Total Nonmajor Governmental Funds
	Infrastructure Improvement Bond Fund	North Avenue TIF Fund	
\$ 50,427	\$ -	\$ 33,431	\$ 715,203
-	520,713	-	520,713
-	-	-	150,000
-	-	-	134,338
-	-	-	33,135
-	-	-	5,002
<u>\$ 50,427</u>	<u>\$ 520,713</u>	<u>\$ 33,431</u>	<u>\$ 1,558,391</u>
\$ 88	\$ -	\$ -	\$ 8,160
-	-	50,000	50,000
<u>88</u>	<u>-</u>	<u>50,000</u>	<u>58,160</u>
-	-	-	134,338
50,339	520,713	-	1,382,462
-	-	(16,569)	(16,569)
<u>50,339</u>	<u>520,713</u>	<u>(16,569)</u>	<u>1,365,893</u>
<u>\$ 50,427</u>	<u>\$ 520,713</u>	<u>\$ 33,431</u>	<u>\$ 1,558,391</u>

Village of River Forest, Illinois
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Year Ended April 30, 2020

	Special Revenue	Debt Service
	Motor Fuel Tax	Debt Service
Revenues		
Taxes	\$ -	\$ 264,333
Intergovernmental	432,524	-
Investment income	9,657	5,403
Total revenues	<u>442,181</u>	<u>269,736</u>
Expenditures		
Current		
Highways and streets	398,475	-
General government	-	-
Development	-	-
Debt service		
Principal retirement	-	254,000
Interest	-	5,461
Total expenditures	<u>398,475</u>	<u>259,461</u>
Excess (Deficiency) of Revenues Over Expenditures	43,706	10,275
Other Financing Sources		
Bond proceeds	<u>-</u>	<u>-</u>
Net Change in Fund Balances	43,706	10,275
Fund Balances, Beginning	<u>541,178</u>	<u>216,251</u>
Fund Balances, Ending	<u><u>\$ 584,884</u></u>	<u><u>\$ 226,526</u></u>

Capital Projects			Total Nonmajor Governmental Funds
Economic Development Fund	Infrastructure Improvement Bond Fund	North Avenue TIF Fund	
\$ -	\$ -	\$ -	\$ 264,333
-	-	-	432,524
22,531	3,286	631	41,508
<u>22,531</u>	<u>3,286</u>	<u>631</u>	<u>738,365</u>
-	-	-	398,475
-	289,652	1,565	291,217
181,374	-	-	181,374
-	-	-	254,000
-	-	-	5,461
<u>181,374</u>	<u>289,652</u>	<u>1,565</u>	<u>1,130,527</u>
(158,843)	(286,366)	(934)	(392,162)
-	525,000	-	525,000
(158,843)	238,634	(934)	132,838
209,182	282,079	(15,635)	1,233,055
<u>\$ 50,339</u>	<u>\$ 520,713</u>	<u>\$ (16,569)</u>	<u>\$ 1,365,893</u>

General Fund

(Major Fund)

The General Fund is used to account for resources traditionally associated with general governments which are not required to be accounted for in another fund.

Village of River Forest, Illinois
General Fund
Schedule of Revenues – Budget and Actual
Year Ended April 30, 2020
With Comparative Actual for Year Ended April 30, 2019

	Original & Final Budget	2020 Actual	Variance From Final Budget Over (Under)	2019 Actual
Taxes				
Property tax	\$ 6,482,433	\$ 6,633,027	\$ 150,594	\$ 6,425,943
Non-home rule sales tax	873,027	780,935	(92,092)	846,726
Utility tax	609,430	580,871	(28,559)	628,016
Transfer tax	119,369	126,594	7,225	121,728
Communication tax	260,514	229,384	(31,130)	269,441
Restaurant tax	169,384	151,323	(18,061)	164,490
Total taxes	<u>8,514,157</u>	<u>8,502,134</u>	<u>(12,023)</u>	<u>8,456,344</u>
Intergovernmental				
Sales tax	1,910,630	1,844,478	(66,152)	1,871,397
State income tax	1,125,579	1,210,870	85,291	1,084,678
Replacement tax	141,187	151,747	10,560	138,628
Contributions and grants	38,531	65,963	27,432	21,160
Use tax	354,152	406,340	52,188	339,663
Cannabis tax	-	2,355	2,355	-
Total intergovernmental	<u>3,570,079</u>	<u>3,681,753</u>	<u>111,674</u>	<u>3,455,526</u>
Licenses and Permits				
Business licenses	17,400	20,188	2,788	18,845
Liquor licenses	25,000	26,300	1,300	25,600
Vehicle licenses	306,000	294,338	(11,662)	307,159
Contractor licenses	80,300	75,936	(4,364)	77,270
Construction/building permits	1,090,040	1,167,848	77,808	403,120
Cable television fees	209,600	209,755	155	211,686
Pet licenses	2,240	930	(1,310)	1,470
Tent licenses	300	90	(210)	180
Bonfire permits	60	90	30	30
Cab licenses	-	-	-	500
Film crew licenses	5,600	3,000	(2,600)	6,900
Solicitor permits	1,200	950	(250)	1,100
Beekeeping permits	150	-	(150)	75
Total licenses and permits	<u>1,737,890</u>	<u>1,799,425</u>	<u>61,535</u>	<u>1,053,935</u>
Charges for Services				
Garbage collection charges	1,101,130	1,109,020	7,890	1,071,023
Parking lot fees	149,670	143,560	(6,110)	132,564
State highway maintenance fees	61,659	62,612	953	45,673
Ambulance charges	390,000	404,824	14,824	388,119
Sidewalk program	10,000	1,770	(8,230)	5,343
NSF fees	200	25	(175)	125

(Cont.)

Village of River Forest, Illinois
General Fund
Schedule of Revenues – Budget and Actual
Year Ended April 30, 2020
With Comparative Actual for Year Ended April 30, 2019

	Original & Final Budget	2020 Actual	Variance From Final Budget Over (Under)	2019 Actual
Towing fees	\$ 129,052	\$ 90,700	\$ (38,352)	\$ 104,000
Animal release fees	-	-	-	90
Police reports	2,200	1,991	(209)	2,437
Fire fees	3,000	1,430	(1,570)	3,057
Elevator inspection fees	4,250	4,450	200	4,400
Elevator re-inspection fees	400	250	(150)	1,050
ROW encroachment fees	-	1,200	1,200	1,100
Total charges for services	<u>1,851,561</u>	<u>1,821,832</u>	<u>(29,729)</u>	<u>1,758,981</u>
Fines and Forfeits				
Court fines	55,719	34,669	(21,050)	51,379
Parking tickets	162,354	163,689	1,335	184,382
DUI fines	7,038	6,750	(288)	9,542
Building construction citations	5,000	385	(4,615)	11,750
Asset forfeitures	2,652	-	(2,652)	-
Automated traffic enforcement fines	36,944	36,944	-	35,531
Total fines and forfeits	<u>269,707</u>	<u>242,437</u>	<u>(27,270)</u>	<u>292,584</u>
Investment Income				
Interest and dividends	115,550	156,408	40,858	130,766
Net change in fair value of investments	-	13,656	13,656	10,400
Total investment income	<u>115,550</u>	<u>170,064</u>	<u>54,514</u>	<u>141,166</u>
Miscellaneous				
Wireless leases	36,000	36,000	-	41,503
Net change in IRMA deposit	150,000	184,122	34,122	(199,131)
Other	203,852	274,250	70,398	348,201
Total miscellaneous	<u>389,852</u>	<u>494,372</u>	<u>104,520</u>	<u>190,573</u>
Total revenues	<u>\$ 16,448,796</u>	<u>\$ 16,712,017</u>	<u>\$ 263,221</u>	<u>\$ 15,349,109</u>

Village of River Forest, Illinois
General Fund
Schedule of Expenditures – Budget and Actual
Year Ended April 30, 2020
With Comparative Actual for Year Ended April 30, 2019

	Original & Final Budget	2020 Actual	Variance From Final Budget Over (Under)	2019 Actual
General Government				
Administration				
Personal services				
Salaries - regular	\$ 609,766	\$ 613,154	\$ 3,388	\$ 597,262
Insurance refusal reimbursement	1,068	825	(243)	1,298
ICMA retirement contract	13,320	13,320	-	-
Salaries - part time	-	5,200	5,200	-
Overtime	500	-	(500)	434
FICA	33,592	33,078	(514)	33,949
Medicare	9,161	9,093	(68)	8,619
Fringe benefits	9,600	9,748	148	8,523
Employee assistance program	1,850	1,827	(23)	1,804
IMRF	57,058	59,728	2,670	73,284
Wellness program	1,650	3,021	1,371	1,644
Health insurance	58,421	61,908	3,487	52,945
Health insurance - retirees	8,594	7,872	(722)	2,705
Life insurance	771	760	(11)	713
HDHP contributions	14,644	14,474	(170)	12,080
Total personal services	819,995	834,008	14,013	795,260
Contractual services				
Communications	23,160	23,942	782	28,190
Auditing	20,770	23,858	3,088	17,375
Actuarial services	9,000	6,405	(2,595)	2,730
Consulting services	110,000	100,473	(9,527)	103,937
Information technology	93,278	136,838	43,560	131,507
Vehicle sticker program	15,580	16,070	490	15,502
Health/inspection services	15,500	15,450	(50)	15,450
Unemployment claims	1,500	32,126	30,626	9,405
Bank fees	12,767	10,550	(2,217)	9,776
Liability insurance	275,366	267,617	(7,749)	272,553
IRMA insurance deductible	25,000	44,238	19,238	138,603
Maintenance of office equipment	11,041	11,086	45	10,185
Training	7,000	9,082	2,082	4,540
Travel and meeting expense	12,580	12,236	(344)	8,343
Dues and subscriptions	31,840	32,877	1,037	30,156
Printing	2,900	6,344	3,444	6,476
Medical examinations	1,500	-	(1,500)	909
Advertising/legal notice	2,100	3,141	1,041	1,192
Community and employee programs	11,500	41,890	30,390	34,896
Total contractual services	682,382	794,223	111,841	841,725

(Cont.)

Village of River Forest, Illinois
General Fund
Schedule of Expenditures – Budget and Actual
Year Ended April 30, 2020
With Comparative Actual for Year Ended April 30, 2019

	Original & Final Budget	2020 Actual	Variance From Final Budget Over (Under)	2019 Actual
Commodities				
Office supplies	\$ 15,930	\$ 16,198	\$ 268	\$ 14,213
Office equipment	3,000	2,083	(917)	615
Operating supplies	-	15,593	15,593	-
Postage	10,500	11,979	1,479	8,923
Total commodities	<u>29,430</u>	<u>45,853</u>	<u>16,423</u>	<u>23,751</u>
Total administration	<u>1,531,807</u>	<u>1,674,084</u>	<u>142,277</u>	<u>1,660,736</u>
Emergency 911				
Contractual services				
Consulting services	3,000	-	(3,000)	-
IT support	8,000	8,000	-	8,000
Maintenance of equipment	500	-	(500)	-
Training	1,050	-	(1,050)	-
Travel and meetings	1,500	-	(1,500)	-
WSCDC contribution	435,434	325,370	(110,064)	339,499
Citizen's corps council	5,000	823	(4,177)	-
Medical reserve corp	500	-	(500)	-
Total emergency 911	<u>454,984</u>	<u>334,193</u>	<u>(120,791)</u>	<u>347,499</u>
Boards and commissions				
Personal services				
FICA	248	251	3	254
Medicare	58	59	1	59
IMRF	366	401	35	411
Fringe benefits	600	600	-	400
Total personal services	<u>1,272</u>	<u>1,311</u>	<u>39</u>	<u>1,124</u>
Contractual services				
Consulting Services	15,000	9,378	(5,622)	85,237
Training	1,000	2,000	1,000	-
Secretarial services	4,000	4,047	47	4,099
Legal services	6,000	14,721	8,721	2,915
Travel and meetings	200	48	(152)	-
Dues and subscriptions	375	375	-	375
Candidate screening	3,000	7,153	4,153	2,698
Testing	15,000	3,959	(11,041)	20,282
Advertising/legal notice	1,250	1,834	584	4,898
Total contractual services	<u>45,825</u>	<u>43,515</u>	<u>(2,310)</u>	<u>120,504</u>

(Cont.)

Village of River Forest, Illinois
General Fund
Schedule of Expenditures – Budget and Actual
Year Ended April 30, 2020
With Comparative Actual for Year Ended April 30, 2019

	Original & Final Budget	2020 Actual	Variance From Final Budget Over (Under)	2019 Actual
Commodities				
Office supplies	\$ 150	\$ -	\$ (150)	\$ 821
Postage	25	3	(22)	5
Total commodities	<u>175</u>	<u>3</u>	<u>(172)</u>	<u>826</u>
Total boards and commissions	<u>47,272</u>	<u>44,829</u>	<u>(2,443)</u>	<u>122,454</u>
Legal services				
Contractual services				
Legal services	50,000	45,841	(4,159)	33,931
Village attorney	110,000	171,113	61,113	160,070
Village prosecutor	<u>12,000</u>	<u>10,504</u>	<u>(1,496)</u>	<u>12,533</u>
Total legal services	<u>172,000</u>	<u>227,458</u>	<u>55,458</u>	<u>206,534</u>
Total general government	<u>2,206,063</u>	<u>2,280,564</u>	<u>74,501</u>	<u>2,337,223</u>
Development				
Building and development				
Personal services				
Salaries - regular	267,371	261,360	(6,011)	253,588
Insurance refusal reimbursement	1,373	1,350	(23)	1,350
Overtime	500	-	(500)	-
FICA	15,961	15,524	(437)	15,389
Medicare	3,909	3,720	(189)	3,599
IMRF	24,556	24,720	164	25,477
Fringe benefits	1,980	1,840	(140)	1,980
Health insurance	38,135	35,079	(3,056)	36,358
Life insurance	147	127	(20)	134
HDHP contributions	<u>8,817</u>	<u>6,091</u>	<u>(2,726)</u>	<u>6,104</u>
Total personal services	<u>362,749</u>	<u>349,811</u>	<u>(12,938)</u>	<u>343,979</u>
Contractual services				
Professional services	10,750	9,552	(1,198)	9,336
Inspection services	67,625	61,588	(6,037)	62,190
Plan review services	30,000	51,337	21,337	17,668
Maintenance of vehicles	400	224	(176)	42
Training	500	-	(500)	230
Dues and subscriptions	<u>860</u>	<u>68</u>	<u>(792)</u>	<u>1,018</u>
Total contractual services	<u>110,135</u>	<u>122,769</u>	<u>12,634</u>	<u>90,484</u>

(Cont.)

Village of River Forest, Illinois
General Fund
Schedule of Expenditures – Budget and Actual
Year Ended April 30, 2020
With Comparative Actual for Year Ended April 30, 2019

	Original & Final Budget	2020 Actual	Variance From Final Budget Over (Under)	2019 Actual
Commodities				
Office supplies	\$ 500	\$ -	\$ (500)	\$ 962
Office equipment	150	-	(150)	-
Gasoline and oil	85	349	264	183
Operating supplies	500	-	(500)	-
Total commodities	<u>1,235</u>	<u>349</u>	<u>(886)</u>	<u>1,145</u>
Total development	<u>474,119</u>	<u>472,929</u>	<u>(1,190)</u>	<u>435,608</u>
Public Safety				
Police department				
Personal services				
Salaries - sworn	2,892,596	2,629,234	(263,362)	2,679,609
Salaries - regular	129,684	132,025	2,341	133,261
Part-time salaries	48,478	31,176	(17,302)	34,189
Specialist pay	40,333	35,780	(4,553)	34,227
Holiday pay	130,329	112,277	(18,052)	109,952
Overtime pay	180,250	176,847	(3,403)	196,017
IDOT STEP overtime	19,323	5,388	(13,935)	4,005
Compensated absences	-	22,073	22,073	39,475
Educational incentives	36,800	37,800	1,000	35,740
Insurance refusal reimbursement	925	1,200	275	825
FICA	12,164	9,945	(2,219)	10,186
Medicare	47,955	43,547	(4,408)	44,599
IMRF	15,453	14,861	(592)	17,148
Fringe benefits	1,800	1,200	(600)	1,375
Health insurance	481,615	438,157	(43,458)	482,288
Health insurance - retirees	91,713	87,866	(3,847)	83,998
Life insurance	2,131	2,118	(13)	1,998
HDHP contributions	79,638	60,584	(19,054)	62,383
Contribution to police pension	1,584,000	1,584,889	889	1,462,304
Total personal services	<u>5,795,187</u>	<u>5,426,967</u>	<u>(368,220)</u>	<u>5,433,579</u>
Contractual services				
Communications	3,148	3,167	19	4,439
Administrative adjudication	23,740	17,334	(6,406)	20,690
IT support	15,766	11,414	(4,352)	12,211
Animal control	2,500	1,050	(1,450)	940
Maintenance of office equipment	15,316	5,781	(9,535)	5,242
Maintenance of vehicles	47,131	47,260	129	38,889
Maintenance of buildings	1,000	667	(333)	335
Training	32,960	27,250	(5,710)	21,745
Community support services	88,700	103,776	15,076	118,707

(Cont.)

Village of River Forest, Illinois
General Fund
Schedule of Expenditures – Budget and Actual
Year Ended April 30, 2020
With Comparative Actual for Year Ended April 30, 2019

	Original & Final Budget	2020 Actual	Variance From Final Budget Over (Under)	2019 Actual
Travel and meeting expense	\$ 4,450	\$ 462	\$ (3,988)	\$ 506
Dues and subscriptions	8,303	8,667	364	6,118
Printing	5,500	4,602	(898)	4,665
Medical examinations	5,465	328	(5,137)	9,330
Damage claims	5,000	7,664	2,664	8,897
Total contractual services	<u>258,979</u>	<u>239,422</u>	<u>(19,557)</u>	<u>252,714</u>
Commodities				
Office supplies	10,000	10,211	211	8,261
Equipment	26,244	39,936	13,692	-
Gas and oil	44,449	43,726	(723)	42,264
Uniforms - sworn personnel	27,683	29,126	1,443	28,923
Uniforms - other personnel	1,200	85	(1,115)	941
Prisoners' care	3,540	2,271	(1,269)	2,094
Operating supplies	6,268	3,766	(2,502)	4,342
Radios	8,350	4,179	(4,171)	7,330
Firearms and range supplies	17,640	16,291	(1,349)	13,653
Evidence supplies	7,650	10,437	2,787	10,250
DUI expenditures	7,038	7,376	338	6,379
Drug forfeiture expenditures	1,616	2,210	594	3,975
Article 36 expenditures	2,652	-	(2,652)	8,895
Police vehicle	-	38,253	38,253	-
Total commodities	<u>164,330</u>	<u>207,867</u>	<u>43,537</u>	<u>137,307</u>
Total police department	<u>6,218,496</u>	<u>5,874,256</u>	<u>(344,240)</u>	<u>5,823,600</u>
Fire department				
Personal services				
Salaries - sworn	1,839,755	1,842,359	2,604	1,805,086
Salaries - regular	81,838	84,398	2,560	79,416
Specialist pay	138,016	146,145	8,129	141,964
Holiday pay	76,499	77,140	641	77,154
Overtime pay	140,000	182,149	42,149	169,235
Compensated absences - retirement	-	46,452	46,452	-
Educational incentives	14,800	15,000	200	14,850
Insurance refusal reimbursement	1,525	1,000	(525)	1,500
Part-time salaries	32,473	28,588	(3,885)	26,154
FICA	7,124	6,624	(500)	6,473
Medicare	33,724	33,697	(27)	32,063
IMRF	10,459	10,383	(76)	10,710
Fringe benefits	1,200	1,200	-	1,200

(Cont.)

Village of River Forest, Illinois
General Fund
Schedule of Expenditures – Budget and Actual
Year Ended April 30, 2020
With Comparative Actual for Year Ended April 30, 2019

	Original & Final Budget	2020 Actual	Variance From Final Budget Over (Under)	2019 Actual
Health insurance	\$ 275,822	\$ 277,573	\$ 1,751	\$ 297,550
Health insurance - retirees	35,225	31,977	(3,248)	37,624
Life insurance	1,456	1,324	(132)	1,377
HDHP contributions	57,192	43,657	(13,535)	46,672
Contribution to fire pension	1,464,017	1,490,909	26,892	1,193,797
Total personal services	<u>4,211,125</u>	<u>4,320,575</u>	<u>109,450</u>	<u>3,942,825</u>
Contractual services				
Communications	2,300	1,462	(838)	1,040
IT support	7,126	5,760	(1,366)	9,826
Maintenance of equipment	8,050	6,993	(1,057)	6,024
Maintenance of vehicles	34,250	53,735	19,485	39,595
Maintenance of office equipment	500	-	(500)	-
Maintenance of buildings	3,500	1,203	(2,297)	5,042
Training	24,500	4,403	(20,097)	10,777
Community support services	16,300	12,524	(3,776)	15,307
Travel and meeting expense	3,950	704	(3,246)	4,130
Dues and subscriptions	3,700	3,114	(586)	2,739
Medical examination	15,000	450	(14,550)	7,298
Damage claims	-	-	-	109,883
Total contractual services	<u>119,176</u>	<u>90,348</u>	<u>(28,828)</u>	<u>211,661</u>
Commodities				
Office supplies	1,500	546	(954)	405
Gas and oil	13,234	13,114	(120)	12,781
Uniforms	18,450	20,139	1,689	14,751
Operating supplies	23,300	25,401	2,101	31,884
Total commodities	<u>56,484</u>	<u>59,200</u>	<u>2,716</u>	<u>59,821</u>
Total fire department	<u>4,386,785</u>	<u>4,470,123</u>	<u>83,338</u>	<u>4,214,307</u>
Total public safety	<u>10,605,281</u>	<u>10,344,379</u>	<u>(260,902)</u>	<u>10,037,907</u>

(Cont.)

Village of River Forest, Illinois
General Fund
Schedule of Expenditures – Budget and Actual
Year Ended April 30, 2020
With Comparative Actual for Year Ended April 30, 2019

	Original & Final Budget	2020 Actual	Variance From Final Budget Over (Under)	2019 Actual
Public Works				
Administration and operations				
Personal services				
Salaries	\$ 509,854	\$ 508,868	\$ (986)	\$ 500,979
Certification pay	7,950	7,650	(300)	8,550
Overtime pay	50,000	63,778	13,778	96,178
Insurance refusal reimbursement	8	-	(8)	-
Part-time salaries	8,000	-	(8,000)	5,043
FICA	34,941	35,019	78	37,066
Medicare	8,339	8,329	(10)	8,752
IMRF	51,580	56,020	4,440	61,146
Fringe benefits	4,140	4,669	529	5,034
Health insurance	138,233	119,320	(18,913)	129,335
Health insurance - retirees	14,947	13,917	(1,030)	13,217
Life insurance	265	246	(19)	176
HDHP contribution	6,330	6,355	25	5,758
Total personal services	<u>834,587</u>	<u>824,171</u>	<u>(10,416)</u>	<u>871,234</u>
Contractual services				
Communications	1,210	784	(426)	959
Consulting services	23,000	7,395	(15,605)	24,617
IT support	21,100	21,516	416	20,804
JULIE participation	1,000	878	(122)	912
Maintenance of equipment	3,500	630	(2,870)	2,999
Maintenance of vehicles	25,500	17,771	(7,729)	17,162
Maintenance traffic/street lights	73,380	57,320	(16,060)	92,475
Tree maintenance	98,500	122,711	24,211	81,204
Maintenance buildings and grounds	74,550	80,413	5,863	58,104
Maintenance sidewalks	55,000	55,089	89	55,758
Maintenance streets	123,000	132,555	9,555	103,630
Training	1,200	316	(884)	390
Travel and meeting expense	6,460	1,852	(4,608)	4,682
Dues and subscriptions	2,310	6,098	3,788	2,470
Medical examinations	1,300	1,304	4	1,001
Advertising/legal notice	1,000	2,172	1,172	1,459
Dumping fees	13,000	7,958	(5,042)	12,926
Damage claims	25,000	45,618	20,618	40,961
Street light electricity	31,500	28,261	(3,239)	27,957
Total contractual services	<u>581,510</u>	<u>590,641</u>	<u>9,131</u>	<u>550,470</u>

(Cont.)

Village of River Forest, Illinois
General Fund
Schedule of Expenditures – Budget and Actual
Year Ended April 30, 2020
With Comparative Actual for Year Ended April 30, 2019

	Original & Final Budget	2020 Actual	Variance From Final Budget Over (Under)	2019 Actual
Administration and operations				
Commodities				
Office supplies	\$ 1,000	\$ 642	\$ (358)	\$ 223
Gas and oil	21,354	16,786	(4,568)	22,508
Uniforms	5,450	5,745	295	5,420
Vehicle parts	10,000	11,895	1,895	6,762
Operating equipment	36,370	34,345	(2,025)	47,771
Trees	36,000	29,656	(6,344)	27,628
Snow and ice control	64,700	54,883	(9,817)	33,867
Total commodities	<u>174,874</u>	<u>153,952</u>	<u>(20,922)</u>	<u>144,179</u>
Total public works	<u>1,590,971</u>	<u>1,568,764</u>	<u>(22,207)</u>	<u>1,565,883</u>
Sanitation				
Contractual services				
Collection and disposal	1,093,840	1,107,676	13,836	1,068,452
Leaf disposal	<u>66,500</u>	<u>88,658</u>	<u>22,158</u>	<u>78,627</u>
Total contractual services	<u>1,160,340</u>	<u>1,196,334</u>	<u>35,994</u>	<u>1,147,079</u>
Commodities				
Operating supplies	<u>500</u>	<u>-</u>	<u>(500)</u>	<u>-</u>
Total sanitation	<u>1,160,840</u>	<u>1,196,334</u>	<u>35,494</u>	<u>1,147,079</u>
Total expenditures	<u>\$ 16,037,274</u>	<u>\$ 15,862,970</u>	<u>\$ (174,304)</u>	<u>\$ 15,523,700</u>

Special Revenue Fund

Motor Fuel Tax Fund (Nonmajor Fund) is used to account for the activities involved with street maintenance, improvements and construction. Financing is provided by the Village's share of State gasoline taxes. State law requires these gasoline taxes to be used to maintain streets.

Village of River Forest, Illinois
Motor Fuel Tax Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Year Ended April 30, 2020
With Comparative Actual for Year Ended April 30, 2019

	Original & Final Budget	2020 Actual	Variance With Final Budget Over (Under)	2019 Actual
Revenues				
Intergovernmental	\$ 295,527	\$ 432,524	\$ 136,997	\$ 370,932
Investment income	9,790	9,657	(133)	11,743
Total revenues	<u>305,317</u>	<u>442,181</u>	<u>136,864</u>	<u>382,675</u>
Expenditures				
Current				
Highway and Streets	<u>445,890</u>	<u>398,475</u>	<u>(47,415)</u>	<u>488,148</u>
Net Change in Fund Balance	<u>\$ (140,573)</u>	<u>43,706</u>	<u>\$ 184,279</u>	<u>(105,473)</u>
Fund Balance, Beginning		<u>541,178</u>		<u>646,651</u>
Fund Balance, Ending		<u>\$ 584,884</u>		<u>\$ 541,178</u>

Debt Service Fund

Debt Service Fund (Nonmajor Fund) is used to account for the accumulation of resources for the payment of the General Obligation Limited Tax Bond Series 2018 and 2020. The 2018 and 2020 series bonds were issued to finance Village's street improvements. Financing is provided by property taxes.

Village of River Forest, Illinois
Alternative Revenue Debt Service Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Year Ended April 30, 2020
With Comparative Actual for Year Ended April 30, 2019

	Original & Final Budget	2020 Actual	Variance With Final Budget Over (Under)	2019 Actual
Revenues				
Taxes	\$ 263,885	\$ 264,333	\$ 448	\$ 268,181
Investment income	4,173	5,403	1,230	4,276
Total revenues	<u>268,058</u>	<u>269,736</u>	<u>1,678</u>	<u>272,457</u>
Expenditures				
Debt service				
Principal	254,000	254,000	-	246,000
Interest	5,961	5,461	(500)	7,584
Total expenditures	<u>259,961</u>	<u>259,461</u>	<u>(500)</u>	<u>253,584</u>
Net Change in Fund Balance	<u>\$ 8,097</u>	10,275	<u>\$ 2,178</u>	18,873
Fund Balance, Beginning		<u>216,251</u>		<u>197,378</u>
Fund Balance, Ending		<u>\$ 226,526</u>		<u>\$ 216,251</u>

Capital Projects Funds

Economic Development Fund (Nonmajor Fund) is used to account for previous commitments entered into by the Village from funds originally received through the previous Tax Increment Financing (TIF) Economic Development Fund.

Capital Equipment Replacement Fund (Major Fund) is used to account for financial resources to be used for the replacement of equipment.

Capital Improvement Fund (Major Fund) is a fund used to account for various infrastructure improvements including alleys, commuter parking lots and streets. Financing is provided by red light camera revenue, grants and parking lot fees.

Madison Street TIF Fund (Major Fund) is used to account for all financial activity related to the Madison Street Tax Increment Financing District. Revenues are provided through the collection of incremental property taxes from the increasing value of property within the district and transfers from the General Fund. The revenues are used to facilitate redevelopment along the corridor in accordance with applicable Illinois TIF Statutes.

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

North Avenue TIF Fund (Nonmajor Fund) is used to account for all financial activity related to the North Avenue Tax Increment Financing District. Revenues are provided through the collection of incremental property taxes from the increasing value of property within the district and transfers from the General Fund. The revenues are used to facilitate redevelopment along the corridor in accordance with applicable Illinois TIF Statutes.

Village of River Forest, Illinois
Economic Development Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Year Ended April 30, 2020
With Comparative Actual for Year Ended April 30, 2019

	Original & Final Budget	2020 Actual	Variance With Final Budget Over (Under)	2019 Actual
Revenues				
Investment income	\$ 3,688	\$ 22,531	\$ 18,843	\$ 3,861
Expenditures				
Current				
Development	<u>190,529</u>	<u>181,374</u>	<u>(9,155)</u>	<u>13,861</u>
Net Change in Fund Balance	<u><u>\$ (186,841)</u></u>	<u>(158,843)</u>	<u><u>\$ 27,998</u></u>	<u>(10,000)</u>
Fund Balance, Beginning		<u>209,182</u>		<u>219,182</u>
Fund Balance, Ending		<u><u>\$ 50,339</u></u>		<u><u>\$ 209,182</u></u>

Village of River Forest, Illinois
Capital Equipment Replacement Fund
(Major Fund)
Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Year Ended April 30, 2020
With Comparative Actual for Year Ended April 30, 2019

	Original & Final Budget	2020 Actual	Variance With Final Budget Over (Under)	2019 Actual
Revenues				
Investment income	\$ 81,772	\$ 119,588	\$ 37,816	\$ 86,793
Miscellaneous	5,000	5,000	-	5,000
Total revenues	<u>86,772</u>	<u>124,588</u>	<u>37,816</u>	<u>91,793</u>
Expenditures				
Capital outlay	<u>350,042</u>	<u>228,925</u>	<u>(121,117)</u>	<u>426,573</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(263,270)</u>	<u>(104,337)</u>	<u>158,933</u>	<u>(334,780)</u>
Other Financing Sources				
Transfers in	563,781	456,795	(106,986)	424,171
Sale of capital assets	25,000	40,140	15,140	8,887
Total other financing sources	<u>588,781</u>	<u>496,935</u>	<u>(91,846)</u>	<u>433,058</u>
Net Change in Fund Balance	<u>\$ 325,511</u>	<u>392,598</u>	<u>\$ 67,087</u>	<u>98,278</u>
Fund Balance, Beginning		<u>3,432,950</u>		<u>3,334,672</u>
Fund Balance, Ending		<u>\$ 3,825,548</u>		<u>\$ 3,432,950</u>

Village of River Forest, Illinois
Capital Improvement Fund (Major Fund)
Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Year Ended April 30, 2020
With Comparative Actual for Year Ended April 30, 2019

	Original Budget	Final Budget	2020 Actual	Variance With Final Budget Over (Under)	2019 Actual
Revenues					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Charges for services	49,890	49,890	47,854	(2,036)	43,832
Fines and forfeits					
Automated traffic					
signal enforcement	835,875	835,875	801,022	(34,853)	800,082
Investment income	32,192	32,192	30,521	(1,671)	45,980
Total revenues	<u>917,957</u>	<u>917,957</u>	<u>879,397</u>	<u>(38,560)</u>	<u>964,894</u>
Expenditures					
Current					
General government	46,380	46,380	27,640	(18,740)	19,650
Capital outlay	<u>1,149,930</u>	<u>2,210,740</u>	<u>1,934,649</u>	<u>(276,091)</u>	<u>790,452</u>
Total expenditures	<u>1,196,310</u>	<u>2,257,120</u>	<u>1,962,289</u>	<u>(294,831)</u>	<u>810,102</u>
Net Change in Fund Balance	<u>\$ (278,353)</u>	<u>\$ (1,339,163)</u>	<u>(1,082,892)</u>	<u>\$ 256,271</u>	<u>154,792</u>
Fund Balance, Beginning			<u>2,039,994</u>		<u>1,885,202</u>
Fund Balance, Ending			<u>\$ 957,102</u>		<u>\$ 2,039,994</u>

Village of River Forest, Illinois
Madison Street TIF Fund
(Major Fund)
Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Year Ended April 30, 2020
With Comparative Actual for Year Ended April 30, 2019

	Original Budget	Final Budget	2020 Actual	Variance With Final Budget Over (Under)	2019 Actual
Revenues					
Taxes	\$ 168,573	\$ 168,573	\$ 182,566	\$ 13,993	\$ 87,293
Rental income	-	-	-	-	15,625
Investment income	1,000	1,000	2,287	1,287	1,559
Total revenues	<u>169,573</u>	<u>169,573</u>	<u>184,853</u>	<u>15,280</u>	<u>104,477</u>
Expenditures					
Current					
General government	26,076	576,076	178,530	(397,546)	42,704
Debt service					
Interest	<u>27,500</u>	<u>27,500</u>	<u>53,942</u>	<u>26,442</u>	<u>37,520</u>
Total expenses	<u>53,576</u>	<u>603,576</u>	<u>232,472</u>	<u>(371,104)</u>	<u>80,224</u>
Excess (Deficiency) of Revenues Over Expenditures	115,997	(434,003)	(47,619)	386,384	24,253
Other Financing Sources					
Transfer in	<u>25,000</u>	<u>575,000</u>	-	(575,000)	-
Net Change in Fund Balance	<u>\$ 140,997</u>	<u>\$ 140,997</u>	(47,619)	<u>\$ (188,616)</u>	24,253
Fund Balance, Beginning			<u>(112,806)</u>		<u>(137,059)</u>
Fund Balance, Ending			<u>\$ (160,425)</u>		<u>\$ (112,806)</u>

Village of River Forest, Illinois
Infrastructure Improvement Bond Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Year Ended April 30, 2020
With Comparative Actual for Year Ended April 30, 2019

	Original & Final Budget	2020 Actual	Variance With Final Budget Over (Under)	2019 Actual
Revenues				
Investment income	\$ 2,500	\$ 3,286	\$ 786	\$ 7,357
Expenditures				
Current				
General government	318,311	289,652	(28,659)	225,411
Excess (Deficiency) of Revenues Over Expenditures	(315,811)	(286,366)	29,445	(218,054)
Other Financing Sources				
Bond proceeds	-	525,000	525,000	-
Net Change in Fund Balance	<u>\$ (315,811)</u>	238,634	<u>\$ 554,445</u>	(218,054)
Fund Balance, Beginning		282,079		500,133
Fund Balance, Ending		<u>\$ 520,713</u>		<u>\$ 282,079</u>

Village of River Forest, Illinois
North Avenue TIF Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balance – Budget and Actual
Year Ended April 30, 2020
With Comparative Actual for Year Ended April 30, 2019

	Original & Final Budget	2020 Actual	Variance With Final Budget Over (Under)	2019 Actual
Revenues				
Investment income	\$ 700	\$ 631	\$ (69)	\$ 729
Expenditures				
Current				
General government	<u>17,000</u>	<u>1,565</u>	<u>(15,435)</u>	<u>18,743</u>
Excess (Deficiency) of Revenues Over Expenditures	(16,300)	(934)	15,366	(18,014)
Other Financing Uses				
Transfer in	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>	<u>2,379</u>
Total other financing sources (uses)	25,000	-	(25,000)	2,379
Net Change in Fund Balance	<u><u>\$ 8,700</u></u>	(934)	<u><u>\$ (9,634)</u></u>	(15,635)
Fund Balance, Beginning		<u>(15,635)</u>		<u>-</u>
Fund Balance, Ending		<u><u>\$ (16,569)</u></u>		<u><u>\$ (15,635)</u></u>

Proprietary Fund Type

Enterprise Fund

Waterworks and Sewerage Fund (Major Fund) is used to account for the provision of water services, sewer repair, and improvement 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, maintenance, financing and related debt service and billing collection.

Village of River Forest, Illinois
Waterworks and Sewerage Fund
Schedule of Revenues, Expenses and Changes in
Net Position – Budget and Actual
(GAAP and Budgetary Basis)
Year Ended April 30, 2020
(With Comparative Actual for Year Ended April 30, 2019)

	Original & Final Budget	2020 Actual	Variance With Final Budget Over (Under)	2019 Actual
Operating Revenues				
Charges for services				
Water sales	\$ 3,245,571	\$ 2,984,646	\$ (260,925)	\$ 3,174,711
Sewer charges	2,075,695	1,927,463	(148,232)	2,058,423
Sales of meters	10,000	11,921	1,921	10,896
Total operating revenues	<u>5,331,266</u>	<u>4,924,030</u>	<u>(407,236)</u>	<u>5,244,030</u>
Operating Expenses, Excluding Depreciation				
Personal services				
Salaries regular	807,308	824,682	17,374	793,657
Specialists pay	2,100	2,100	-	2,100
Overtime	12,000	8,625	(3,375)	5,079
Insurance refusal reimb	620	1,575	955	428
Part-time salaries	15,200	11,486	(3,714)	6,186
ICMA retirement	1,480	1,480	-	-
FICA	50,952	50,655	(297)	48,442
Medicare	12,267	12,168	(99)	11,509
IMRF	75,668	90,202	14,534	77,743
Fringe benefits	5,280	5,624	344	5,898
Health insurance	178,702	160,418	(18,284)	177,525
Health insurance - retirees	3,040	3,040	-	2,897
Other post employment benefits	-	6,052	6,052	4,596
Life insurance	442	422	(20)	468
HDHP contributions	13,673	11,721	(1,952)	13,111
Total personal services	<u>1,178,732</u>	<u>1,190,250</u>	<u>11,518</u>	<u>1,149,639</u>
Contractual services				
Electricity	38,004	39,777	1,773	32,689
Communications	5,460	5,460	-	6,764
Auditing	9,330	10,749	1,419	9,075
Consulting services	31,000	35,395	4,395	4,200
IT support	64,692	40,472	(24,220)	41,993
Inspections	1,000	260	(740)	-
JULIE participation	2,345	878	(1,467)	912
Bank fees	29,454	29,078	(376)	25,281
Liability insurance	40,021	35,903	(4,118)	38,477
IRMA deductible	9,500	6,536	(2,964)	18,989
Water system maintenance	120,500	73,948	(46,552)	103,599
Hydrant maintenance	24,000	1,649	(22,351)	3,818
Maintenance of vehicles	8,000	7,207	(793)	14,254
Maintenance of office equipment	1,000	1,775	775	1,046

(Cont.)

Village of River Forest, Illinois
Waterworks and Sewerage Fund
Schedule of Revenues, Expenses and Changes in
Net Position – Budget and Actual
(GAAP and Budgetary Basis)
Year Ended April 30, 2020
(With Comparative Actual for Year Ended April 30, 2019)

	Original & Final Budget	2020 Actual	Variance With Final Budget Over (Under)	2019 Actual
Maintenance of buildings	\$ 25,750	\$ 25,105	\$ (645)	\$ 20,586
Maintenance of streets	15,000	12,501	(2,499)	15,556
Overhead sewer program	59,000	25,710	(33,290)	58,055
Sewer/catch basin repair	50,000	49,694	(306)	33,431
Training	1,150	-	(1,150)	397
Travel and meeting	3,185	2,168	(1,017)	831
Dues and subscriptions	1,460	2,191	731	1,191
Printing	5,750	3,470	(2,280)	5,386
Medical and screening	700	-	(700)	-
Water testing	3,470	3,025	(445)	8,026
Advertising/legal notice	500	-	(500)	-
Dumping fees	20,000	22,916	2,916	15,139
Damage claims	4,000	7,450	3,450	20,648
Total contractual services	<u>574,271</u>	<u>443,317</u>	<u>(130,954)</u>	<u>480,343</u>
Commodities				
Office supplies	500	194	(306)	678
Gas and oil	13,094	10,198	(2,896)	11,444
Uniforms	1,475	1,220	(255)	984
Vehicle parts	8,000	6,846	(1,154)	5,653
Operating supplies	68,300	56,515	(11,785)	33,670
Postage	9,000	8,347	(653)	7,794
Water from Chicago	1,642,606	1,480,397	(162,209)	1,602,809
Total commodities	<u>1,742,975</u>	<u>1,563,717</u>	<u>(179,258)</u>	<u>1,663,032</u>
Capital Outlay				
Building improvements	55,000	82,439	27,439	4,640
Sewer system improvements	175,000	175,677	677	173,990
Water system improvements	683,380	312,170	(371,210)	557,475
Meter replacement program	22,000	21,290	(710)	16,195
Street improvements	70,000	70,000	-	70,105
Total capital outlay	<u>1,005,380</u>	<u>661,576</u>	<u>(343,804)</u>	<u>822,405</u>
Total operating expenses, excluding depreciation	<u>\$ 4,501,358</u>	<u>\$ 3,858,860</u>	<u>\$ (642,498)</u>	<u>\$ 4,115,419</u>

(Cont.)

Village of River Forest, Illinois
Waterworks and Sewerage Fund
Schedule of Revenues, Expenses and Changes in
Net Position – Budget and Actual
(GAAP and Budgetary Basis)
Year Ended April 30, 2020
(With Comparative Actual for Year Ended April 30, 2019)

	Original & Final Budget	2020 Actual	Variance With Final Budget Over (Under)	2019 Actual
Reconciliation of Budgetary Basis Total				
Operating Expenses, Excluding Depreciation				
to GAAP Basis Total Operating Expenses,				
Excluding Depreciation				
Total operating expenses, excluding depreciation - budgetary basis	\$ 4,501,358	\$ 3,858,860	\$ (642,498)	\$ 4,115,419
Less fixed assets capitalized	<u>(57,000)</u>	<u>(56,699)</u>	<u>301</u>	<u>(499,177)</u>
Total operating expenses, excluding depreciation - GAAP	<u>4,444,358</u>	<u>3,802,161</u>	<u>(642,197)</u>	<u>3,616,242</u>
Operating Income Before Depreciation	886,908	1,121,869	234,961	1,627,788
Depreciation	<u>355,000</u>	<u>379,731</u>	<u>24,731</u>	<u>356,031</u>
Operating Income	<u>531,908</u>	<u>742,138</u>	<u>210,230</u>	<u>1,271,757</u>
Nonoperating Revenues (Expenses)				
Investment income	18,989	40,839	21,850	27,832
Principal payments	(634,690)	(634,690)	-	(840,717)
Interest expense	(282,456)	(276,753)	5,703	(294,983)
Transfer out	(106,986)	(106,986)	-	(95,305)
Gain on disposal of property	-	32,196	32,196	-
Miscellaneous	<u>7,000</u>	<u>900</u>	<u>(6,100)</u>	<u>17,616</u>
Total nonoperating revenues (expenses)	<u>(998,143)</u>	<u>(944,494)</u>	<u>53,649</u>	<u>(1,185,557)</u>
Change in Net Position - Budgetary Basis	<u>\$ (466,235)</u>	<u>\$ (202,356)</u>	<u>\$ 263,879</u>	<u>\$ 86,200</u>
Reconciliation of Budgetary Basis Change				
in Net Position to GAAP Basis Change				
in Net Position				
Change in net position - budgetary basis	\$ (466,235)	\$ (202,356)	\$ 263,879	\$ 86,200
Plus principal payments	634,690	634,690	-	840,717
Plus adjustment for advance budgeted As a transfer	<u>106,986</u>	<u>106,986</u>	<u>-</u>	<u>95,305</u>
Change in Net Position - GAAP Basis	<u>\$ 275,441</u>	<u>539,320</u>	<u>\$ 263,879</u>	<u>1,022,222</u>
Net Position, Beginning		<u>11,384,328</u>		<u>10,362,106</u>
Net Position, Ending		<u>\$ 11,923,648</u>		<u>\$ 11,384,328</u>

Fiduciary Fund Type

Trust Funds

Police Pension Fund is used to account for the accumulation of resources to pay pension costs. Resources are contributed by police force members at rates fixed by state statutes and the Village through an annual property tax levy.

Firefighters' Pension Fund is used to account for the accumulation of resources to pay pension costs. Resources are contributed by fire personnel members at rates fixed by state statutes and by the Village through an annual property tax levy.

Village of River Forest, Illinois
Pension Trust Funds
Combining Statement of Fiduciary Net Position
April 30, 2020

	Police Pension	Firefighters' Pension	Pension Trusts
Assets			
Cash and cash equivalents	\$ 1,387,741	\$ 800,418	\$ 2,188,159
Investments			
Corporate bonds	4,132,509	2,670,678	6,803,187
Municipal bonds	-	204,560	204,560
U.S. government obligations	180,669	1,375,878	1,556,547
U.S. agency obligations	3,617,961	1,329,148	4,947,109
Mutual funds	12,680,635	7,863,042	20,543,677
Annuity/insurance company contracts	1,284,696	807,498	2,092,194
Accrued interest	33,865	39,065	72,930
Due from municipality	5,841	5,324	11,165
Prepaid expense	8,089	6,406	14,495
	<hr/>	<hr/>	<hr/>
Total assets	23,332,006	15,102,017	38,434,023
Liabilities			
Accounts payable	8,238	2,762	11,000
	<hr/>	<hr/>	<hr/>
Net Position Restricted for Pensions	<u><u>\$ 23,323,768</u></u>	<u><u>\$ 15,099,255</u></u>	<u><u>\$ 38,423,023</u></u>

Village of River Forest, Illinois
Pension Trust Funds
Combining Statement of Changes in Fiduciary Net Position
Year Ended April 30, 2020

	Police Pension	Firefighters' Pension	Pension Trusts
Additions			
Contributions			
Participant contributions	\$ 277,013	\$ 213,841	\$ 490,854
Employer contributions	1,584,889	1,490,909	3,075,798
Total contributions	<u>1,861,902</u>	<u>1,704,750</u>	<u>3,566,652</u>
Investment income (loss)			
Net depreciation in fair value of investments	(798,287)	(448,286)	(1,246,573)
Interest and dividends	577,634	426,401	1,004,035
	<u>(220,653)</u>	<u>(21,885)</u>	<u>(242,538)</u>
Less investment expense	53,827	44,359	98,186
Net investment income (loss)	<u>(274,480)</u>	<u>(66,244)</u>	<u>(340,724)</u>
Total additions	<u>1,587,422</u>	<u>1,638,506</u>	<u>3,225,928</u>
Deductions			
Benefits	2,446,249	1,895,852	4,342,101
Administrative expense	55,620	43,011	98,631
Total deductions	<u>2,501,869</u>	<u>1,938,863</u>	<u>4,440,732</u>
Change in Net Position	(914,447)	(300,357)	(1,214,804)
Net Position Restricted for Pensions, Beginning	<u>24,238,215</u>	<u>15,399,612</u>	<u>39,637,827</u>
Net Position Restricted for Pensions, Ending	<u><u>\$ 23,323,768</u></u>	<u><u>\$ 15,099,255</u></u>	<u><u>\$ 38,423,023</u></u>

Village of River Forest, Illinois
Police Pension Trust Fund
Schedule of Changes in Fiduciary Net Position –
Budget and Actual
Year Ended April 30, 2020
(With Comparative Actual for Year Ended April 30, 2019)

	Original & Final Budget	2020 Actual	Variance With Final Budget Over (Under)	2019 Actual
Additions				
Contributions				
Participant contributions	\$ 306,550	\$ 277,013	\$ (29,537)	\$ 283,023
Employer contributions	1,584,000	1,584,889	889	1,462,293
Total contributions	<u>1,890,550</u>	<u>1,861,902</u>	<u>(28,648)</u>	<u>1,745,316</u>
Investment income (loss)				
Net appreciation (depreciation) in fair value of investments	836,957	(798,287)	(1,635,244)	832,658
Interest and dividends	<u>446,052</u>	<u>577,634</u>	<u>131,582</u>	<u>486,277</u>
	1,283,009	(220,653)	(1,503,662)	1,318,935
Less investment expense	<u>51,470</u>	<u>53,827</u>	<u>(2,357)</u>	<u>61,505</u>
Net investment income (loss)	<u>1,231,539</u>	<u>(274,480)</u>	<u>(1,506,019)</u>	<u>1,257,430</u>
Total additions	<u>3,122,089</u>	<u>1,587,422</u>	<u>(1,534,667)</u>	<u>3,002,746</u>
Deductions				
Benefits	2,297,197	2,446,249	149,052	2,261,441
Refunds	50,000	-	(50,000)	-
Administrative expense	<u>77,867</u>	<u>55,620</u>	<u>(22,247)</u>	<u>44,544</u>
Total deductions	<u>2,425,064</u>	<u>2,501,869</u>	<u>76,805</u>	<u>2,305,985</u>
Change in Net Position	<u>\$ 697,025</u>	<u>(914,447)</u>	<u>\$ (1,611,472)</u>	<u>696,761</u>
Net Position, Beginning		<u>24,238,215</u>		<u>23,541,454</u>
Net Position, Ending		<u>\$ 23,323,768</u>		<u>\$ 24,238,215</u>

Village of River Forest, Illinois
Firefighters' Pension Trust Fund
Schedule of Changes in Fiduciary Net Position –
Budget and Actual
Year Ended April 30, 2020
(With Comparative Actual for Year Ended April 30, 2019)

	Original & Final Budget	2020 Actual	Variance With Final Budget Over (Under)	2019 Actual
Additions				
Contributions				
Participant contributions	\$ 192,554	\$ 213,841	\$ 21,287	\$ 181,747
Employer contributions	1,464,017	1,490,909	26,892	1,193,797
Total contributions	<u>1,656,571</u>	<u>1,704,750</u>	<u>48,179</u>	<u>1,375,544</u>
Investment income (loss)				
Net appreciation (depreciation) in fair value of investments	572,224	(448,286)	(1,020,510)	545,454
Interest and dividends	<u>299,476</u>	<u>426,401</u>	<u>126,925</u>	<u>292,708</u>
	871,700	(21,885)	(893,585)	838,162
Less investment expense	<u>49,070</u>	<u>44,359</u>	<u>4,711</u>	<u>50,938</u>
Net investment income (loss)	<u>822,630</u>	<u>(66,244)</u>	<u>(888,874)</u>	<u>787,224</u>
Total additions	<u>2,479,201</u>	<u>1,638,506</u>	<u>(840,695)</u>	<u>2,162,768</u>
Deductions				
Benefits	1,863,986	1,895,852	31,866	1,776,996
Administrative expense	<u>49,932</u>	<u>43,011</u>	<u>(6,921)</u>	<u>29,203</u>
Total deductions	<u>1,913,918</u>	<u>1,938,863</u>	<u>24,945</u>	<u>1,806,199</u>
Change in Net Position	<u>\$ 565,283</u>	<u>(300,357)</u>	<u>\$ (865,640)</u>	<u>356,569</u>
Net Position, Beginning		<u>15,399,612</u>		<u>15,043,043</u>
Net Position, Ending		<u>\$ 15,099,255</u>		<u>\$ 15,399,612</u>

**Report on Internal Control Over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements Performed
in Accordance With *Government Auditing Standards***

Independent Auditor's Report

Honorable Village President and
Members of the Board of Trustees
Village of River Forest, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of River Forest, (Village), as of and for the year ended April 30, 2020, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements and have issued our report thereon, dated October 7, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Honorable Village President and
Members of the Board of Trustees
Village of River Forest, Illinois

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BKD, LLP

Oakbrook Terrace, Illinois
October 7, 2020

**Capital Assets Used in the
Operation of Governmental Funds**

Village of River Forest, Illinois
Schedule of Capital Assets by Source
April 30, 2020

Governmental Funds Capital Assets

Land	\$ 1,501,113
Right of ways	3,826,453
Buildings and improvements	6,547,206
Vehicles and equipment	5,196,959
Infrastructure	<u>14,111,166</u>

Total governmental funds capital assets	<u><u>\$ 31,182,897</u></u>
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Investments in Governmental Funds Capital Assets by Source
From Current Revenues

	<u><u>\$ 31,182,897</u></u>
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Village of River Forest, Illinois
Schedule by Function and Activity
April 30, 2020

	General Government	Public Safety	Highway and Streets	Public Works	Total
Land	\$ 1,501,113	\$ -	\$ -	\$ -	\$ 1,501,113
Right of ways	-	-	3,826,453	-	3,826,453
Buildings and improvements	5,241,846	126,942	-	1,178,418	6,547,206
Vehicles and equipment	346,508	3,562,248	-	1,288,203	5,196,959
Infrastructure	-	-	14,111,166	-	14,111,166
	<u>\$ 7,089,467</u>	<u>\$ 3,689,190</u>	<u>\$ 17,937,619</u>	<u>\$ 2,466,621</u>	<u>\$ 31,182,897</u>

Village of River Forest, Illinois
Schedule of Changes by Function and Activity
Year Ended April 30, 2020

	May 1, 2019	Additions	Deletions	Transfers	April 30, 2020
General government	\$ 6,587,318	\$ 502,149	\$ -	\$ -	\$ 7,089,467
Public safety	3,554,095	156,912	21,817	-	3,689,190
Highways and streets	16,859,951	1,087,112	9,444	-	17,937,619
Public works	<u>2,454,037</u>	<u>87,430</u>	<u>74,846</u>	<u>-</u>	<u>2,466,621</u>
	<u><u>\$ 29,455,401</u></u>	<u><u>\$ 1,833,603</u></u>	<u><u>\$ 106,107</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 31,182,897</u></u>

Other Supplementary Information

Village of River Forest, Illinois
IEPA Loan
Schedule of Long-Term Debt Service Requirements
April 30, 2020

Date of issue	December 3, 2015
Date of maturity	December 3, 2035
Authorized issue	\$14,711,293
Interest rate	2.21%
Interest dates	December and June 3
Payable	IEPA
Purpose	Northside Stormwater Management Project

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		Totals
	Principal	Interest	
2021	\$ 648,795	\$ 268,351	\$ 917,146
2022	663,211	253,934	917,145
2023	677,950	239,196	917,146
2024	693,016	224,130	917,146
2025	708,416	208,730	917,146
2026	724,159	192,987	917,146
2027	740,250	176,896	917,146
2028	756,700	160,446	917,146
2029	773,515	143,630	917,145
2030	790,705	126,441	917,146
2031	808,276	108,870	917,146
2032	826,238	90,908	917,146
2033	844,599	72,547	917,146
2034	863,366	53,780	917,146
2035	882,552	34,593	917,145
2036	902,164	14,981	917,145
	<u>\$ 12,303,912</u>	<u>\$ 2,370,420</u>	<u>\$ 14,674,332</u>

Village of River Forest, Illinois
General Obligation (Limited Tax) Bonds, Series 2020
Schedule of Long-Term Debt Service Requirements
April 30, 2020

Date of issue	February 14, 2020
Date of maturity	December 1, 2021
Authorized issue	\$525,000
Interest rate	1.10% - 1.20%
Interest dates	December 1
Payable at	Forest Park National Bank & Trust Co.
Purpose	Street Improvements

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		Totals
	Principal	Interest	
2021	\$ 262,500	\$ 4,604	\$ 267,104
2022	262,500	3,150	265,650
	<u>\$ 525,000</u>	<u>\$ 7,754</u>	<u>\$ 532,754</u>

**Statistical Section
(Unaudited)**

Village of River Forest, Illinois

Statistical Section

April 30, 2020

This portion of the Village of River Forest Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Village's overall economic condition.

Contents

Financial Trends

These schedules contain information to help the reader understand how the Village's financial performance and well-being have changed over time. 141

Revenue Capacity

These schedules contain information to help the reader assess the Village's most significant local revenue sources, the sales tax and the property tax. 149

Debt Capacity

These schedules contain information to help the reader assess the affordability of the Village's current levels of outstanding debt and the Village's ability to issue additional debt. 158

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place. 163

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs. 168

Sources:

Unless otherwise noted, the information in these schedules is derived from the Village's Comprehensive Annual Financial Reports for the relevant year. The Village implemented GASB Statement 34 in Fiscal Year 2004; schedules presenting government-wide information include information beginning in that year.

Financial Trends

Village of River Forest, Illinois

Net Position by Component

Last Ten Fiscal Years

Fiscal Year	2020	2019	2018	2017
Governmental Activities				
Net investment in capital assets	\$ 20,524,229	\$ 19,401,388	\$ 19,119,016	\$ 18,574,462
Restricted	1,522,873	1,632,960	1,722,203	2,190,893
Unrestricted	<u>(31,171,574)</u>	<u>(28,612,359)</u>	<u>(23,856,897)</u>	<u>(22,297,066)</u>
Total governmental activities net position	<u>(9,124,472)</u>	<u>(7,578,011)</u>	<u>(3,015,678)</u>	<u>(1,531,711)</u>
Business-Type Activities				
Net investment in capital assets	9,630,737	9,319,079	8,335,217	7,286,464
Restricted	25,269	25,269	25,269	31,044
Unrestricted	<u>2,267,642</u>	<u>2,039,980</u>	<u>2,072,456</u>	<u>1,904,676</u>
Total business-type activities net position	<u>11,923,648</u>	<u>11,384,328</u>	<u>10,432,942</u>	<u>9,222,184</u>
Primary Government				
Net investment in capital assets	30,154,966	28,720,467	27,454,233	25,860,926
Restricted	1,548,142	1,658,229	1,747,472	2,221,937
Unrestricted	<u>(28,903,932)</u>	<u>(26,572,379)</u>	<u>(21,784,441)</u>	<u>(20,392,390)</u>
Total net position	<u>\$ 2,799,176</u>	<u>\$ 3,806,317</u>	<u>\$ 7,417,264</u>	<u>\$ 7,690,473</u>

Data Source

Audited Financial Statements

2016	2015	2014	2013	2012	2011
\$ 17,549,045	\$ 17,550,257	\$ 17,489,924	\$ 16,963,950	\$ 17,117,381	\$ 17,028,863
3,522,426	3,910,388	3,843,897	3,732,052	3,270,398	3,837,090
(21,075,877)	10,699,288	9,293,650	7,797,449	6,882,014	5,921,662
(4,406)	32,159,933	30,627,471	28,493,451	27,269,793	26,787,615
6,759,387	6,307,314	4,985,125	4,775,037	4,682,056	4,588,385
31,044	31,044	35,000	-	-	-
1,850,467	1,123,387	1,721,614	1,428,687	1,083,706	1,140,252
8,640,898	7,461,745	6,741,739	6,203,724	5,765,762	5,728,637
24,308,432	23,857,571	22,475,049	21,738,987	21,799,437	21,617,248
3,553,470	3,941,432	3,878,897	3,732,052	3,270,398	3,837,090
(19,225,410)	11,822,675	11,015,264	9,226,136	7,965,720	7,061,914
\$ 8,636,492	\$ 39,621,678	\$ 37,369,210	\$ 34,697,175	\$ 33,035,555	\$ 32,516,252

Village of River Forest, Illinois

Changes in Net Position

Last Ten Fiscal Years

Fiscal Year	2020	2019	2018	2017
Governmental Activities				
Governmental Activity Expenses				
General government	\$ 3,139,597	\$ 2,886,253	\$ 2,561,405	\$ 2,691,842
Development	654,303	449,469	1,093,609	1,773,443
Public safety	12,555,053	11,362,454	11,629,817	11,693,602
Public works	1,588,968	1,559,287	1,521,195	1,612,495
Highways and streets	1,033,716	1,023,676	573,267	752,242
Sanitation	1,196,334	1,147,079	1,109,146	1,081,483
Interest	57,850	46,115	13,728	7,706
Total governmental activities expenses	<u>20,225,821</u>	<u>18,474,333</u>	<u>18,502,167</u>	<u>19,612,813</u>
Governmental Activity Revenues				
Charges for services				
General government	2,152,637	1,409,074	1,590,183	2,172,129
Public safety	1,450,913	1,484,942	1,426,682	1,503,040
Sanitation	1,109,020	1,071,023	1,036,831	997,436
Operating grants and contributions	498,487	392,092	319,776	449,074
Capital grants and contributions	-	75,000	-	236,734
Total governmental activities program revenues	<u>5,211,057</u>	<u>4,432,131</u>	<u>4,373,472</u>	<u>5,358,413</u>
Net Activity Expense of Governmental Activities	<u>(15,014,764)</u>	<u>(14,042,202)</u>	<u>(14,128,695)</u>	<u>(14,254,400)</u>
General Revenues				
Property taxes	7,079,926	6,781,417	6,577,618	6,547,365
Utility taxes	580,871	628,016	603,770	614,522
Non-home rule sales tax	780,935	846,726	855,825	824,652
Communications taxes	229,384	269,441	281,834	309,679
Other taxes	277,917	286,218	297,059	288,390
Intergovernmental taxes				
Sales taxes	1,844,478	1,871,397	1,873,183	1,727,402
Income taxes	1,210,870	1,084,678	1,013,098	1,056,031
Other intergovernmental taxes	560,442	478,291	473,425	621,831
Miscellaneous	499,372	195,573	494,308	604,151
Interest	363,968	303,464	145,163	114,035
Transfers	-	-	-	-
Gain on sale	40,140	8,887	29,445	19,037
Total general revenues	<u>13,468,303</u>	<u>12,754,108</u>	<u>12,644,728</u>	<u>12,727,095</u>
Change in Governmental Net Position	<u>(1,546,461)</u>	<u>(1,288,094)</u>	<u>(1,483,967)</u>	<u>(1,527,305)</u>
Business-Type Activities				
Water and Sewerage Services				
Expenses	4,458,645	4,267,256	4,272,901	4,553,315
Charges for services	4,924,030	5,244,030	5,452,397	5,112,341
Operating grants and contributions	-	-	-	-
General revenues - miscellaneous and interest	41,739	45,448	31,262	12,996
Transfers	-	-	-	-
Gain on sale	32,196	-	-	9,264
Change in Business-Type Net Position	<u>539,320</u>	<u>1,022,222</u>	<u>1,210,758</u>	<u>581,286</u>
Change in Net Position	<u>\$ (1,007,141)</u>	<u>\$ (265,872)</u>	<u>\$ (273,209)</u>	<u>\$ (946,019)</u>

Note:

- (a) In Fiscal Year 2011, the Village declared tax increment finance (TIF) district revenues as surplus and returned it to redistribution to all taxing entities that service the TIF area.

2016	2015	2014	2013	2012	2011
\$ 2,460,334	\$ 2,287,249	\$ 2,126,040	\$ 2,323,003	\$ 2,197,996	\$ 1,888,093
557,136	387,869	305,332	428,951	381,135	4,272,988
11,474,585	9,426,332	9,494,525	8,235,039	8,392,462	8,072,459
1,445,697	1,687,482	1,545,709	1,827,429	1,719,637	1,192,097
1,371,856	488,021	537,963	775,263	771,378	1,314,666
1,032,181	947,658	948,835	873,032	845,444	817,146
9,811	16,724	23,685	29,391	34,807	39,758
<u>18,351,600</u>	<u>15,241,335</u>	<u>14,982,089</u>	<u>14,492,108</u>	<u>14,342,859</u>	<u>17,597,207</u>
1,462,240	1,510,120	1,446,959	1,252,826	1,357,490	1,289,731
1,600,463	1,495,617	1,361,306	614,867	494,604	511,722
947,369	895,892	881,518	864,918	846,480	829,203
347,607	659,933	999,002	520,829	773,028	430,964
316,519	-	-	-	-	-
<u>4,674,198</u>	<u>4,561,562</u>	<u>4,688,785</u>	<u>3,253,440</u>	<u>3,471,602</u>	<u>3,061,620</u>
<u>(13,677,402)</u>	<u>(10,679,773)</u>	<u>(10,293,304)</u>	<u>(11,238,668)</u>	<u>(10,871,257)</u>	<u>(14,535,587)</u>
6,396,586	6,288,974	6,252,288	6,043,549	6,066,344	7,113,400
559,018	657,968	703,108	638,421	633,425	671,741
885,574	871,224	819,156	784,724	582,803	
342,467	357,535	354,715	430,716	458,241	465,157
338,067	337,637	358,573	318,271	62,334	55,782
1,852,443	1,855,258	1,731,032	1,708,082	1,616,998	1,744,366
1,190,627	1,094,125	1,088,668	1,006,827	914,422	900,398
475,402	448,870	415,079	398,964	603,032	568,597
268,703	319,459	656,459	564,260	360,756	833,164
87,975	(18,815)	48,246	99,496	55,080	111,638
(382,300)	-	-	-	-	-
-	-	-	-	-	-
<u>12,014,562</u>	<u>12,212,235</u>	<u>12,427,324</u>	<u>11,993,310</u>	<u>11,353,435</u>	<u>12,464,243</u>
<u>(1,662,840)</u>	<u>1,532,462</u>	<u>2,134,020</u>	<u>754,642</u>	<u>482,178</u>	<u>(2,071,344)</u>
3,686,563	3,340,341	3,266,821	3,026,206	2,870,851	2,616,346
4,569,701	4,069,829	3,765,294	3,461,248	2,906,436	2,543,339
-	-	35,000	-	-	-
27,371	(9,482)	4,542	2,920	1,540	9,585
382,300	-	-	-	-	-
-	-	-	-	-	-
<u>1,292,809</u>	<u>729,488</u>	<u>533,473</u>	<u>435,042</u>	<u>35,585</u>	<u>(63,422)</u>
<u>\$ (370,031)</u>	<u>\$ 2,261,950</u>	<u>\$ 2,667,493</u>	<u>\$ 1,189,684</u>	<u>\$ 517,763</u>	<u>\$ (2,134,766)</u>

Village of River Forest, Illinois
Fund Balances of Governmental Funds
Last Ten Fiscal Years

Fiscal Year	2020	2019	2018	2017
General Fund				
Nonspendable	\$ 4,871,629	\$ 4,125,615	\$ 4,388,467	\$ 2,724,622
Restricted	648,670	658,859	658,859	645,458
Committed	-	-	-	-
Unassigned	<u>4,684,006</u>	<u>5,027,579</u>	<u>5,365,868</u>	<u>6,931,525</u>
Total General Fund	<u>10,204,305</u>	<u>9,812,053</u>	<u>10,413,194</u>	<u>10,301,605</u>
All Other Governmental Funds				
Nonspendable	-	-	-	-
Restricted	1,382,462	1,248,690	1,563,344	1,545,435
Committed	4,782,650	5,472,944	5,219,874	5,207,405
Unassigned	<u>(176,994)</u>	<u>(128,441)</u>	<u>(137,059)</u>	<u>-</u>
Total all other governmental funds	<u>5,988,118</u>	<u>6,593,193</u>	<u>6,646,159</u>	<u>6,752,840</u>
Total governmental funds	<u>\$ 16,192,423</u>	<u>\$ 16,405,246</u>	<u>\$ 17,059,353</u>	<u>\$ 17,054,445</u>
Governmental Fund Balances				
Over (Under) Prior Year	<u>\$ (212,823)</u>	<u>\$ (654,107)</u>	<u>\$ 4,908</u>	<u>\$ (209,116)</u>

Notes:

- (a) The Village declared a surplus of tax incremental finance (TIF) area revenues and in 2011 returned \$3,266,966 to the State and to the County for redistribution to all taxing entities that serve the TIF area.

2016	2015	2014	2013	2012	2011
\$ 2,322,885	\$ 2,154,326	\$ 1,983,424	\$ 1,643,742	\$ 1,301,792	\$ 1,287,689
640,667	635,838	611,678	535,032	535,032	535,032
-	-	-	570,699	516,516	462,828
6,398,258	6,093,311	5,590,013	4,713,973	3,730,135	3,150,642
9,361,810	8,883,475	8,185,115	7,463,446	6,083,475	5,436,191
-	-	3,943	4,876	-	6,662
2,881,759	3,274,550	3,232,219	3,192,144	3,270,398	3,830,428
5,019,992	4,820,145	3,976,226	2,531,521	2,298,756	1,691,305
-	-	-	-	-	-
7,901,751	8,094,695	7,212,388	5,728,541	5,569,154	5,528,395
\$ 17,263,561	\$ 16,978,170	\$ 15,397,503	\$ 13,191,987	\$ 11,652,629	\$ 10,964,586
\$ 285,391	\$ 1,580,667	\$ 2,205,516	\$ 1,539,358	\$ 688,043	\$ (1,782,852)
					(a)

Village of River Forest, Illinois
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years

Fiscal Year	2020	2019	2018	2017
Revenues				
Local taxes				
Property taxes	\$ 7,079,926	\$ 6,781,417	\$ 6,577,618	\$ 6,547,365
Utility taxes	580,871	628,016	603,770	614,522
Non home rule sales tax	780,935	846,726	855,825	824,652
Communications taxes	229,384	269,441	281,834	309,679
Other taxes	277,917	286,218	297,059	288,390
Intergovernmental	4,114,277	3,901,458	3,359,706	3,882,732
Licenses and permits	1,799,425	1,053,935	1,210,292	1,762,852
Grants	-	-	319,776	685,808
Charges for services	1,869,686	1,818,438	1,725,899	1,742,021
Fines and forfeits	1,043,459	1,092,666	1,117,505	1,167,732
Interest	363,968	303,464	145,163	114,035
Miscellaneous	499,372	195,573	494,308	604,151
Total revenues	<u>18,639,220</u>	<u>17,177,352</u>	<u>16,988,755</u>	<u>18,543,939</u>
Expenditures				
Current				
General government	2,777,951	2,643,731	2,305,128	2,366,230
Development	654,303	449,469	1,093,609	1,773,443
Public safety	10,344,379	10,037,907	9,588,668	9,364,470
Public works	1,568,764	1,565,883	1,520,869	1,609,706
Highways and streets	398,475	488,148	267,320	348,758
Sanitation	1,196,334	1,147,079	1,109,146	1,081,483
Debt service				
Principal payments	254,000	246,000	242,820	239,480
Interest and fees	59,403	45,104	14,333	8,302
Capital outlay	2,163,574	1,217,025	1,463,175	1,989,448
Total expenditures	<u>19,417,183</u>	<u>17,840,346</u>	<u>17,605,068</u>	<u>18,781,320</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(777,963)</u>	<u>(662,994)</u>	<u>(616,313)</u>	<u>(237,381)</u>
Other Financing Sources (Uses)				
Bond proceeds	525,000	-	500,000	-
Sale of capital assets	40,140	8,887	121,221	28,265
Transfers in	(456,795)	426,550	416,033	464,457
Transfers out	456,795	(426,550)	(416,033)	(464,457)
Total other financing sources (uses)	<u>565,140</u>	<u>8,887</u>	<u>621,221</u>	<u>28,265</u>
Net Change in Fund Balance	<u>\$ (212,823)</u>	<u>\$ (654,107)</u>	<u>\$ 4,908</u>	<u>\$ (209,116)</u>
Debt Service as a Percentage of Noncapital Expenditures				
	<u>1.8%</u>	<u>1.7%</u>	<u>1.6%</u>	<u>1.5%</u>

Note:

- (a) In Fiscal Year 2011, only the second installment of 2009 property taxes was received in the TIF pledged taxes fund. The TIF District was closed effective December 31, 2010.

2016	2015	2014	2013	2012	2011
\$ 6,396,586	\$ 6,288,974	\$ 6,252,288	\$ 6,043,549	\$ 6,066,344 (a)	\$ 7,113,400
559,018	657,968	703,108	638,421	633,425	671,741
885,574	871,224	819,156	784,724	582,803	-
342,467	357,535	354,715	430,716	458,241	465,157
338,067	337,637	358,573	318,271	62,334	55,782
3,616,562	3,522,727	3,234,779	3,276,568	3,581,164	3,700,048
1,117,850	1,089,895	1,039,249	908,504	993,956	406,691
285,767	338,260	999,002	358,134	326,316	409,434
1,702,203	1,663,283	1,608,188	1,462,982	1,430,222	1,476,155
1,190,019	1,148,451	1,042,346	361,125	274,396	282,653
87,975	(18,815)	48,246	55,366	55,080	111,638
268,703	319,459	648,909	621,140	346,787	811,582
<u>16,790,791</u>	<u>16,576,598</u>	<u>17,108,559</u>	<u>15,259,500</u>	<u>14,811,068</u>	<u>15,504,281</u>
2,300,895	2,172,163	2,016,560	2,246,443	2,020,871	1,873,360
361,116	387,869	305,332	428,951	381,135	4,123,278
9,173,978	8,882,699	8,681,795	7,455,368	7,990,189	8,154,593
1,414,672	1,552,587	1,526,684	1,788,908	1,398,745	1,297,184
513,450	195,174	257,991	513,744	518,007	477,823
1,032,181	947,658	948,835	873,032	845,444	817,146
205,000	200,000	195,000	190,000	185,000	180,000
12,253	19,683	26,322	31,776	37,001	41,671
1,528,687	741,820	952,074	236,050	774,434	1,598,590
<u>16,542,232</u>	<u>15,099,653</u>	<u>14,910,593</u>	<u>13,764,272</u>	<u>14,150,826</u>	<u>18,563,645</u>
<u>248,559</u>	<u>1,476,945</u>	<u>2,197,966</u>	<u>1,495,228</u>	<u>660,242</u>	<u>(3,059,364)</u>
382,300	-	-	-	-	-
36,832	103,722	7,550	44,130	27,801	21,582
461,547	465,423	1,051,857	338,088	888,347	4,543,412
<u>(843,847)</u>	<u>(465,423)</u>	<u>(1,051,857)</u>	<u>(338,088)</u>	<u>(888,347)</u>	<u>(4,543,412)</u>
<u>36,832</u>	<u>103,722</u>	<u>7,550</u>	<u>44,130</u>	<u>27,801</u>	<u>21,582</u>
<u>\$ 285,391</u>	<u>\$ 1,580,667</u>	<u>\$ 2,205,516</u>	<u>\$ 1,539,358</u>	<u>\$ 688,043</u>	<u>\$(3,037,782)</u>
<u>1.4%</u>	<u>1.5%</u>	<u>1.6%</u>	<u>1.7%</u>	<u>1.7%</u>	<u>1.3%</u>

Revenue Capacity

Village of River Forest, Illinois

Equalized Assessed Value of Taxable Property

Last Ten Levy Years

Tax Levy Year	Residential		Commercial		Industrial/Railroad		Total Assessed Value
	Amount	% of Total Assessed Value	Amount	% of Total Assessed Value	Amount	% of Total Assessed Value	
2019	\$ -	-	\$ -	-	\$ -	-	\$ -
2018	175,548,574	90.4%	18,147,605	9.3%	399,350	0.2%	194,095,529
2017	178,710,839	90.3%	18,813,930	9.5%	377,014	0.2%	197,901,783
2016	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-
2014	162,447,990	89.6%	18,530,942	10.2%	430,763	0.2%	181,409,695
2013	-	-	-	-	-	-	-
2012	170,256,632	90.2%	17,159,151	9.1%	1,296,420	0.7%	188,712,203
2011	-	-	-	-	-	-	-
2010	192,112,346	90.0%	20,321,761	9.5%	980,904	0.5%	213,415,011

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.

The equalization factor is calculated by the State Department of Revenue and is used to make the aggregate assessments in each county equal to 33 1/3 of the estimated fair value of real property located within the county prior to any applicable exemptions.

Data Source

Cook County Clerk's Office – www.cookcountyclerk.com/tsd/taxagencyreports

Village Property Tax Rate	Equalization Factor	Total Equalized Assessed Value	Total Estimated Value of Property (in thousands)
1.270%	2.9160	\$ 557,097,316	\$ 1,671,292
1.222%	2.9109	564,992,679	1,694,978
1.154%	2.9627	586,302,873	1,758,909
1.357%	2.8032	485,584,510	1,456,754
1.389%	2.6685	470,348,398	1,411,045
1.319%	2.7253	488,390,939	1,465,173
1.286%	2.6621	493,186,293	1,479,559
1.175%	2.8056	529,450,956	1,588,353
1.051%	2.9706	573,104,464	1,719,313
0.840%	3.3000	704,269,535	2,112,809

Village of River Forest, Illinois
Property Tax Rates – Direct and Overlapping Governments
(Per \$100 Assessed Valuation)
Last Ten Levy Years

Tax Levy Year	2019	2018	2017	2016	2015
Calendar Year Collected	2020	2019	2018	2017	2016
Corporate	1.221	1.174	1.109	1.304	1.334
Debt Service	0.049	0.048	0.045	0.054	0.055
Village of River Forest	1.270	1.222	1.154	1.358	1.389
School Districts	7.788	7.284	7.131	8.403	8.643
Cook County	0.454	0.489	0.496	0.533	0.552
Park District	0.293	0.294	0.276	0.324	0.331
Water Reclamation	0.389	0.396	0.402	0.406	0.426
Public Library	0.236	0.227	0.214	0.252	0.258
Township	0.111	0.109	0.103	0.121	0.124
Other (1)	0.105	0.075	0.108	0.080	0.120
	<u>10.646</u>	<u>10.096</u>	<u>9.884</u>	<u>11.477</u>	<u>11.843</u>

Note:

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

Data Source

Cook County Clerk’s Office

2014	2013	2012	2011	2010
2015	2014	2013	2012	2011
1.272	1.239	1.131	1.010	0.807
0.047	0.047	0.044	0.041	0.033
1.319	1.286	1.175	1.051	0.840
7.539	7.559	7.467	6.960	5.665
0.568	0.560	0.531	0.462	0.423
0.316	0.307	0.279	0.249	0.209
0.430	0.417	0.370	0.320	0.274
0.246	0.239	0.218	0.195	0.155
0.119	0.115	0.104	0.093	0.075
0.085	0.116	0.078	0.097	0.062
10.622	10.599	10.222	9.427	7.703

Village of River Forest, Illinois

Property Tax Levies and Collections

Last Ten Tax Levy Years

Tax Levy Year	Total Tax Levy for Fiscal Year	Collected Within the Fiscal Year of the Levy		Collected in Subsequent Years	Total Collected to Date	
		Amount	Percent of Levy		Amount	Percent of Levy
2019	¹ \$ 7,075,136	\$ 3,614,033	51.1%	\$ -	\$ 3,614,033	51.1%
2018	6,904,211	3,542,710	51.3%	3,283,326	6,826,036	98.9%
2017	6,765,935	3,498,129	51.7%	3,189,535	6,687,664	98.8%
2016	6,589,043	3,399,652	51.6%	3,141,812	6,541,464	99.3%
2015	6,533,103	3,181,100	48.7%	3,147,713	6,328,813	96.9%
2014	6,437,341	3,138,844	48.8%	2,974,784	6,113,628	95.0%
2013	6,342,376	3,134,928	49.4%	3,135,310	6,270,238	98.9%
2012	6,217,568	3,005,217	48.3%	3,177,127	6,182,344	99.4%
2011	6,019,618	2,985,849	49.6%	2,974,970	5,960,819	99.0%
2010	5,909,284	2,823,501	47.8%	3,019,102	5,857,395	99.1%

¹ This tax levy is still in collection. The balance of the 2019 tax levy will be distributed to the Village in the summer of 2020. The amount shown as collected reflects an estimate, distributed by the County in the spring of 2020.

Note:

The amounts included in this schedule are taxes levied for the funding of corporate purposes, debt service, fire pension and police pension. They exclude the amounts levied for the Library, and the incremental tax funding for the TIF area.

Data Source

Cook County Clerk's Office – taxreports.cookcountyclerk.com

Village of River Forest, Illinois

Taxable Sales by Category

Last Ten Tax Levy Years

Calendar Year	2019	2018	2017	2016
Food	\$ 96,686,455	\$ 97,266,815	\$ 92,767,909	\$ 84,845,182
Drinking and eating places	10,165,926	11,291,635	11,013,142	10,597,413
Apparel	11,718,024	12,500,849	11,997,302	12,826,731
Furniture, household and radio	297,889	627,176	1,013,051	892,375
Lumber, building and hardware	1,008,099	1,042,690	1,172,422	1,229,841
Automotive filling stations	5,909,395	7,099,729	6,322,258	6,680,016
Drugs and other retail	52,536,058	51,363,103	53,233,514	52,652,468
Agriculture and extractive	5,592,817	5,576,652	5,660,204	5,410,059
Manufacturers	22,591	15,270	84,496	57,032
General merchandise	-	-	-	-
Total	<u>\$ 183,937,254</u>	<u>\$ 186,783,919</u>	<u>\$ 183,264,298</u>	<u>\$ 175,191,117</u>
Village statutory allocated sales tax rate	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>

Notes:

Sales tax information for the calendar year 2019 is the most current available.

The State of Illinois imposes a sales tax on a seller's receipts from sales of tangible property for use or consumption. Tangible personal property does not include real estate, stocks, bonds or other "paper" assets representing an interest. The categories listed above are determined by the State of Illinois. The 1% tax is a revenue that the State shares with the Village.

Data Source

Illinois Department of Revenue – www.revenue.state.il.us

2015	2014	2013	2012	2011	2010
\$ 93,384,672	\$ 86,839,850	\$ 83,090,364	\$ 82,384,987	\$ 82,079,398	\$ 83,020,444
11,622,400	11,284,119	11,091,040	10,503,313	10,010,672	9,930,377
12,403,517	12,012,716	11,440,630	8,420,227	6,791,374	5,763,602
1,192,015	1,005,940	647,607	1,455,272	1,074,876	1,678,393
1,203,379	1,120,171	1,446,699	1,376,899	1,606,111	-
5,876,933	7,432,655	6,871,057	6,313,330	6,836,592	6,102,603
52,713,770	58,375,494	55,937,317	52,612,341	46,106,080	39,548,571
6,532,535	4,447,353	3,610,013	3,637,839	5,545,906	8,196,057
90,695	122,363	128,734	497,559	-	1,176,461
-	-	9,152	35,374	-	-
<u><u>\$ 185,019,916</u></u>	<u><u>\$ 182,640,661</u></u>	<u><u>\$ 174,272,613</u></u>	<u><u>\$ 167,237,141</u></u>	<u><u>\$ 160,051,009</u></u>	<u><u>\$ 155,416,508</u></u>
<u><u>1.00%</u></u>	<u><u>1.00%</u></u>	<u><u>1.00%</u></u>	<u><u>1.00%</u></u>	<u><u>1.00%</u></u>	<u><u>1.00%</u></u>

Village of River Forest, Illinois

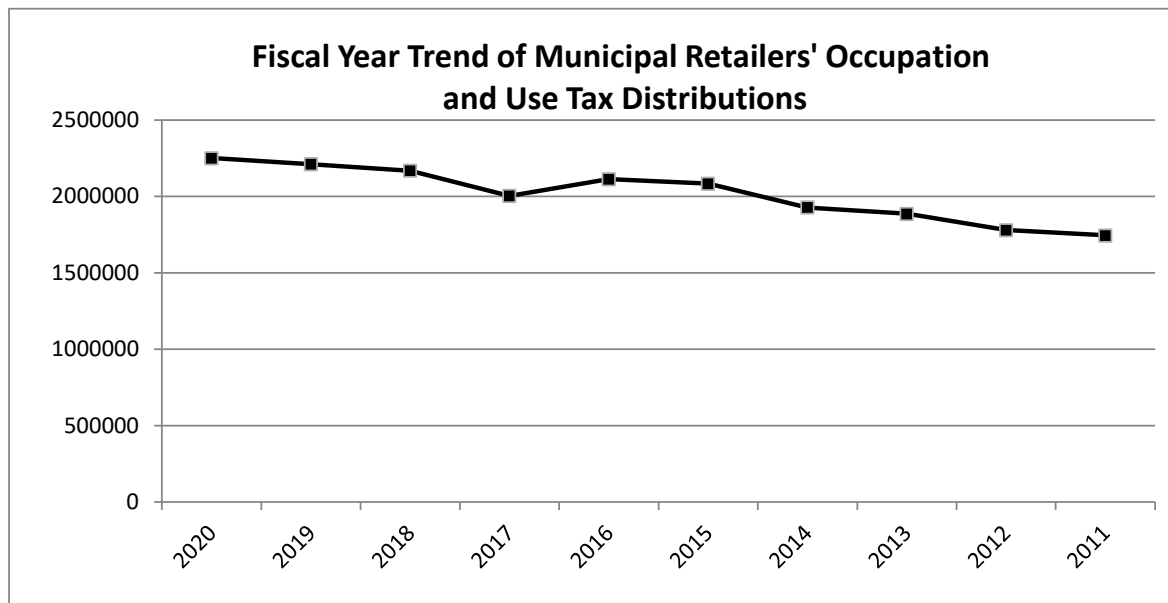
Municipal Retailers' Occupation and Use Tax Distributions

Last Ten Fiscal Years

Fiscal Year	State Sales and Use Tax Distributions	Annual Change	
		Amount	Percentage
2020	\$ 2,250,818	\$ 39,758	1.80%
2019	2,211,060	43,015	1.98%
2018	2,168,045	164,181	8.19%
2017	2,003,864	(109,473)	(5.18)%
2016	2,113,337	29,354	1.41%
2015	2,083,983	156,122	8.10%
2014	1,927,861	41,845	2.22%
2013	1,886,016	105,962	5.95%
2012	1,780,054	35,688	2.05%
2011	1,744,366	19,422	1.13%

Note:

Includes Village sales tax receipts allocated to the Pledged Taxes Fund.



Data Source

Village Records

Village of River Forest, Illinois

Top Ten Principal Property Taxpayers

2019 Levy Year and Eleven Years Ago

Taxpayer	Type of Business	2019 Levy Year (1)		2009 Levy Year (2)	
		Equalized Assessed Valuation	Percentage of Total Assessed Valuation	Equalized Assessed Valuation	Percentage of Total Assessed Valuation
River Forest Town Center One	Retail Center	\$ 10,916,501	2.0%	15,313,123	2.4%
River Forest Town Center Two	Retail Center	6,269,709	1.1%	4,371,245	0.7%
Mac Neal (formerly Vanguard Health Systems)	Medical Center	5,900,765	1.1%	7,067,803	1.1%
Albertson's (Jewel)	Grocery Store	3,959,622	0.7%	4,461,611	0.7%
Ell Bay (Fresenius)	Medical Center	1,506,137	0.3%	-	0.0%
Co HAS (Loyola)	Medical Center	1,437,466	0.3%	-	0.0%
Mid America Asset Mgmt (Fresh Thyme)	Grocery Store	1,141,473	0.2%	-	0.0%
Jack Strand	Retail Center	880,973	0.2%	1,574,623	0.0%
Chicago Title Land Trust	Retail Center	762,893	0.1%	1,197,951	0.2%
River Forest Tennis Club	Recreation	708,763	0.1%	998,368	0.2%
420 Lathrop LLC	Property Management	-	0.0%	1,075,627	0.2%
Private Bank, The	Bank	-	0.0%	1,022,010	0.2%
Thomson Tax and Accounting	Retail Store	-	0.0%	993,224	0.2%
Totals		<u>\$ 33,484,302</u>	<u>6.1%</u>	<u>38,075,585</u>	<u>5.7%</u>

Total Village of River Forest Equalized Assessed Value: \$ 557,097,316 641,332,879

Notes:

¹ The State of Illinois establishes a lien on property for the levy at the beginning of the calendar year. The taxing entities adopt their levies at the end of December of the same calendar year. The taxes levies are for collections in the following calendar year. Therefore, the Village's Fiscal Year 2019 relied on the property collections in the summer of 2019, which are from the 2018 tax levy year, as well as the distribution provided in the spring of 2020 which was an estimate based on the prior year's tax levy.

² 2010 levy year information not available and therefore 2009 levy year was used

Data Source

Office of County Clerk

Debt Capacity

Village of River Forest, Illinois
Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities	Business-Type Activities		Total Outstanding Debt of Primary Government	Total Outstanding Debt as a Percentage of Personal Income	Total Outstanding Debt per Capita*
	General Obligation Bonds	General Obligation Bonds	Loans			
2020	\$ 525,000	\$ -	\$ 12,303,912	\$ 12,828,912	1.6%	\$ 1,148
2019	254,000	-	12,938,602	13,192,602	1.6%	1,181
2018	500,000	170,000	13,609,319	14,279,319	1.9%	1,278
2017	242,820	335,000	14,265,398	14,843,218	2.0%	1,329
2016	482,300	495,000	14,849,781	15,827,081	2.3%	1,417
2015	305,000	650,000	586,882	1,541,882	0.2%	138
2014	505,000	800,000	-	1,305,000	0.2%	117
2013	700,000	945,000	-	1,645,000	0.2%	147
2012	890,000	1,085,000	-	1,975,000	0.3%	177
2011	1,075,000	1,220,000	-	2,295,000	0.5%	224

Notes:

Details of the Village's outstanding debt may be found in the Notes to the Financial Statements.

*Refer to the Schedule of Demographic and Economic Statistics for personal income and population data.

Data Source

Village Records
U.S. Department of Commerce, Bureau of Census, 1990 and 2000 Census

Village of River Forest, Illinois
Ratio of Net General Obligation Bonded Debt to
Equalized Assessed Value and Net General Obligation
Bonded Debt Per Capita
Last Ten Fiscal Years

Fiscal Year Tax Levy Year	2020 2019	2019 2018	2018 2017	2017 2016
Population ⁽¹⁾	11,172	11,172	11,172	11,172
Equalized assessed value - EAV	⁽²⁾ \$ 557,097,316	\$ 564,992,679	\$ 586,302,873	\$ 485,584,510
General obligation debt				
Gross general obligation bonded debt	525,000	254,000	670,000	577,820
Less debt payable from TIF revenues	-	-	-	-
Less fund balance available in debt service fund	226,526	216,251	197,378	185,655
Net general obligation bonded debt	⁽³⁾ 298,474	37,749	472,622	392,165
Ratio of net general obligation bonded debt to assessed value	0.054%	0.007%	0.081%	0.081%
Ratio of net general obligation bonded debt per capita	26.7	3.4	42.3	35.1

Data Source

- (1) U.S. Department of Commerce, Bureau of Census
- (2) Office of the County Clerk
- (3) Tax Supported Debt Only, per Village Records

2016 2015	2015 2014	2014 2013	2013 2012	2012 2011	2011 2010
11,172	11,172	11,172	11,172	11,172	11,172
<u>\$ 470,348,398</u>	<u>\$ 488,390,939</u>	<u>\$ 493,186,293</u>	<u>\$ 529,450,956</u>	<u>\$ 573,104,464</u>	<u>\$ 704,269,535</u>
977,300	955,000	1,305,000	1,645,000	1,975,000	2,295,000
-	-	-	-	-	-
<u>172,810</u>	<u>149,078</u>	<u>149,491</u>	<u>135,993</u>	<u>116,417</u>	<u>57,289</u>
<u>804,490</u>	<u>805,922</u>	<u>1,155,509</u>	<u>1,509,007</u>	<u>1,858,583</u>	<u>2,237,711</u>
0.171%	0.165%	0.234%	0.285%	0.324%	0.318%
72.0	72.1	103.4	135.1	166.4	200.3

Village of River Forest, Illinois
Computation of Direct and Overlapping Bonded Debt
Fiscal Year Ended April 30, 2020

Jurisdiction	Net General Obligation Bonded Debt Outstanding	Percentage Applicable to Village (1)	Amount Applicable to Village
Direct debt			
Village of River Forest	\$ 525,000	100.00%	\$ 525,000
Overlapping Debt			
Schools			
School District Number 90	4,710,000	100.00%	4,710,000
Others			
Cook County	3,350,861,750	0.33%	11,057,844
Cook County Forest Preserve District	150,360,000	0.33%	496,188
Metropolitan Water Reclamation District	2,765,549,316	0.34%	9,402,868
Total others	6,266,771,066		20,956,900
Total schools and others overlapping bonded debt	6,271,481,066		25,666,900
Total	\$ 6,272,006,066		\$ 26,191,900

Note:

- (1) Percentages are based on the percent of the property's 2019 equalized assessed value as compared to the Village total.

Data Source

Cook County Clerk – <http://cookcountyl.gov>
General Obligation Debt Outstanding as of April 30, 2019

Village of River Forest, Illinois
Legal Debt Margin
Fiscal Year Ended April 30, 2020

Assessed valuation - tax levy year 2019	<u>\$ 557,097,316</u>
Legal debt limit - 8.625% of assessed valuation	\$ 48,049,644
Amount of debt applicable to debt limit	<u>525,000</u>
Legal debt margin	<u>\$ 47,524,644</u>

Chapter 65, Section 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 existing 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 the incurring of the indebtedness or, until January 1, 1983, if greater, the sum that is produced by multiplying the municipality's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979."

Demographic and Economic Information

Village of River Forest, Illinois

Demographic and Economic Statistics

Last Ten Fiscal Years

The following table shows the ten-year trend in population, personal income and per capita income for the Village, as well as average annual unemployment rates for the Village and the State of Illinois.

Fiscal Year	Population	Estimated Total Personal Income of Population (1)	Per Capita Personal Income (1)	Unemployment Rate	
				Village of River Forest	State of Illinois (2)
2020	11,172	\$ 819,343,308	\$ 73,339	11.9%	14.8%
2019	11,172	819,343,308	73,339	4.0%	2.7%
2018	11,172	749,138,460	67,055	2.8%	3.6%
2017	11,172	749,138,460	67,055	3.5%	4.4%
2016	11,172	684,932,976	64,856	5.1%	6.0%
2015	11,172	684,932,976	64,856	5.1%	6.0%
2014	11,172	684,932,976	64,856	5.1%	7.9%
2013	11,172	684,932,976	66,028	5.1%	9.2%
2012	11,172	684,932,976	61,308	5.1%	8.8%
2011	11,172	684,932,976	61,308	5.1%	9.5%

Notes:

- (1) The U.S. Department of Commerce, Bureau of Census defines personal income as a measure of income received from all sources by residents of the Village during a calendar year.
- (2) Illinois Department of Employment Security.

Data Source

Bureau of Census
Illinois Department of Employment Security

Village of River Forest, Illinois

Median Family Income

According to the 2010 U.S. Census, the Village had a median family income of \$156,835. In comparison, the 2010 median family income was \$65,039 for Cook County and \$68,236 for the State of Illinois. The following table represents the distribution of family income for the Village, Cook County and the State of Illinois at the time of the 2010 U. S. Census.

Median Family* Income

Income	The Village		Cook County		State of Illinois	
	Number of Families	Percent of Families	Number of Families	Percent of Families	Number of Families	Percent of Families
Less than \$10,000	180	4.6%	63,241	5.3%	131,841	4.2%
\$ 10,000 to \$ 14,999	10	0.3%	39,634	3.3%	86,610	2.7%
\$ 15,000 to \$ 24,999	186	4.8%	100,077	8.4%	224,421	7.1%
\$ 25,000 to \$ 34,999	220	5.6%	105,831	8.8%	260,262	8.3%
\$ 35,000 to \$ 49,999	194	5.0%	147,041	12.3%	389,862	12.4%
\$ 50,000 to \$ 74,999	530	13.6%	213,790	17.9%	606,737	19.2%
\$ 75,000 to \$ 99,999	426	10.9%	166,870	13.9%	486,151	15.4%
\$100,000 to \$149,999	565	14.5%	192,184	16.1%	547,784	17.4%
\$150,000 to \$199,999	441	11.3%	78,924	6.6%	212,016	6.7%
\$200,000 or more	1,156	29.6%	89,204	7.5%	207,841	6.6%
	<u>3,908</u>		<u>1,196,796</u>		<u>3,153,525</u>	

*The U.S. Department of Commerce, Bureau of Census defines a family as a group of two or more people (one of whom is the householder) related by birth, marriage or adoption and residing together. All such people (including related subfamily members) are considered as members of one family.

Data Source

U.S. Department of Commerce, Bureau of Census, 2010 Census

Village of River Forest, Illinois

Housing

HOUSING

The 2010 U.S. Census reported that the median value of a Village owner-occupied home was \$618,200. This 2010 median value for an owner-occupied home compares with \$265,800 for Cook County and \$202,500 for the State of Illinois. The 2010 market values for specified owner-occupied units for the Village, Cook County and the State of Illinois are as follows:

SPECIFIED OWNER-OCCUPIED UNITS

Value	The Village		Cook County		State of Illinois	
	Number of Units	Percent of Units	Number of Units	Percent of Units	Number of Units	Percent of Units
Less than \$50,000	12	0.3%	32,251	2.8%	218,208	6.7%
\$50,000 to \$99,999	43	1.2%	58,161	5.0%	451,967	13.8%
\$100,000 to \$149,999	140	3.9%	115,458	10.0%	464,158	14.2%
\$150,000 to \$199,999	325	9.0%	181,081	15.7%	518,957	15.8%
\$200,000 to \$299,999	423	11.8%	310,631	26.9%	725,004	22.1%
\$300,000 to \$499,999	485	13.5%	303,331	26.2%	613,486	18.7%
\$500,000 to \$999,999	1,537	42.7%	125,991	10.9%	234,600	7.2%
\$1,000,000 or more	632	17.6%	29,748	2.6%	53,191	1.6%
	<u>3,597</u>		<u>1,156,652</u>		<u>3,279,571</u>	

Data Source

U.S. Department of Commerce, Bureau of Census, 2010 Census

Village of River Forest, Illinois

Principal Village Employers

Current Fiscal Year and Nine Years Ago

		Fiscal Year 2020			Fiscal Year 2011		
Employer	Product/Service	Rank	Approximate Employment	Percent of Total Village Population	Rank	Approximate Employment	Percent of Total Village Population
Concordia University	Education	1	1,550	13.87%	1	1,081	9.68%
Dominican University	Education	2	916	8.20%	2	600	5.37%
Jewel/Osco Grocery Store	Grocery Store	3	325	2.91%	3	290	2.60%
Elementary School Dist 90	Education	4	207	1.85%	4	190	1.70%
Whole Foods	Grocery Store	5	181	1.62%	5	180	1.61%
Village of River Forest	Government	6	81	0.73%	6	75	0.67%
West Suburban (River Forest locations)	Health Care	7	80	0.72%	9	46	0.41%
Fresh Thyme	Grocery Store	8	75	0.67%			
Cook County Forest Preserve	Government	9	75	0.67%	7	51	0.46%
Panera Bread	Restaurant	10	45	0.40%			
Dominick's Finer Foods	Grocery Store				8	50	0.45%
River Forest Community Center	Community Ctr				10	35	0.31%
			3,535	31.64%			
Total Population, per 2000 and 2010 census				11,172	11,172		

Notes:

Estimated figure includes all full-time and part-time employees.
Number of employees as of April 30, 2020.

Data Source

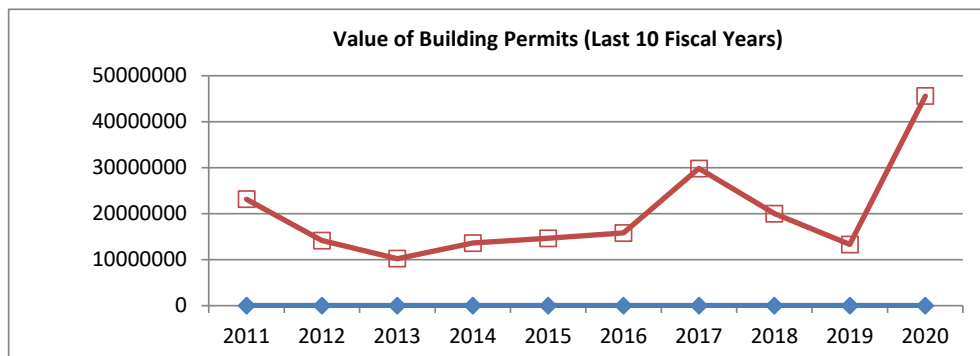
Village Records
Employer Inquiries

Village of River Forest, Illinois

Construction Value of Building Permits and Property Value

Last Ten Fiscal Years

Fiscal Year	Number of Permits issued	Value of Building Permits
2020	178	\$ 45,590,244
2019	175	13,297,123
2018	171	19,996,973
2017	210	29,807,464
2016	203	15,792,768
2015	219	14,634,612
2014	158	13,607,856
2013	190	10,200,076
2012	208	14,154,139
2011	210	23,127,993



Data Source

Village Records

Operating Information

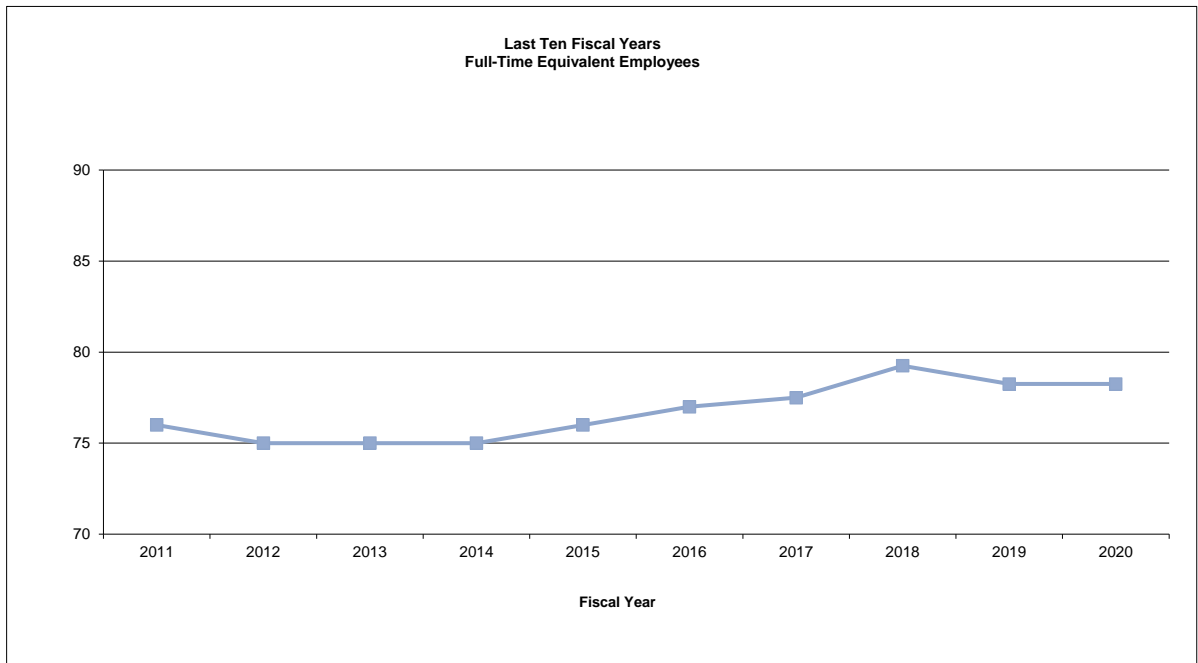
Village of River Forest, Illinois

Full-Time Equivalent Employees

Last Ten Fiscal Years

Function/Program	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Government										
Administration	3.50	3.50	3.50	2.50	2.50	2.50	2.50	2.50	2.50	3.00
Finance	4.00	4.00	4.00	3.75	3.50	3.50	3.50	3.50	3.00	3.00
Building and Development	3.75	3.75	3.75	3.75	3.50	3.00	3.00	3.00	3.50	-
Total General Government	11.25	11.25	11.25	10.00	9.50	9.00	9.00	9.00	9.00	6.00
Public Safety										
Police										
Sworn	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
Non-Sworn	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	3.00
Fire										
Sworn	21.00	21.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00
Sworn	0.50	0.50	0.50	-	-	-	-	-	-	-
Total Public Safety	52.50	52.50	53.50	53.00	53.00	53.00	52.00	52.00	52.00	53.00
Highway and Streets										
Public Works	14.50	14.50	14.50	14.50	14.50	14.00	14.00	14.00	14.00	17.00
Total Highway and Streets									14.00	17.00
Total Village	78.25	78.25	79.25	77.50	77.00	76.00	75.00	75.00	75.00	76.00

In Fiscal Year 2012, the Building and Development Division was created. Employees were transferred from the Public Works Department.



Data Source

Village Records

Village of River Forest, Illinois

Capital Assets Statistics

Last Ten Fiscal Years

Function/Program	2020	2019	2018	2017	2016
General Government					
Village Hall	1	1	1	1	1
Public Safety					
Police					
Police station	1	1	1	1	1
Patrol areas	3	3	3	3	3
Patrol units	18	18	18	18	17
Fire					
Fire station	1	1	1	1	1
Fire engines	3	3	3	3	3
Ambulances	2	2	2	2	2
Public Works					
Highway and streets					
Streets (miles)	31.60	31.60	31.60	31.60	31.60
Streetlights	1,998	1,998	1,998	1,998	1,998
Intersections with traffic signals	15	15	15	15	15
Waterworks					
Water mains (miles)	40.00	40.00	40.00	40.00	40.00
Fire hydrants	440	440	440	440	440
Storage capacity (1,000 gallons)	3,000	3,000	3,000	3,000	3,000
Sewerage					
Sanitary sewers (miles)	33.13	33.13	33.13	33.13	33.13
Pumping capacity (1,000 gallons)	3,700	3,700	3,700	3,700	3,700
Storm sewers (miles) ¹	3.37	3.37	3.37	3.37	3.37

Note:

¹ Except for the section referenced in this table, storm sewers in the Village are owned and serviced by the Metropolitan Water Reclamation District, a legally separate entity from the Village.

Data Source

Various Village Departments

2015	2014	2013	2012	2011
1	1	1	1	1
1	1	1	1	1
3	3	3	3	3
17	17	17	17	17
1	1	1	1	1
3	2	2	2	2
2	2	2	2	2
31.60	31.60	31.60	31.60	31.60
1,998	1,998	1,998	1,998	1,998
15	15	15	15	15
40.00	40.00	40.00	40.00	40.00
440	440	440	440	440
3,000	3,000	3,000	3,000	3,000
33.13	33.13	33.13	33.13	33.13
3,700	3,700	3,700	3,700	3,700
0.19	0.19	0.19	0.19	0.19

Village of River Forest, Illinois
Operating Indicators
Last Ten Fiscal Years

Function/Program	Fiscal Year Ended April 30				
	2020	2019	2018	2017	2016
Public Safety					
Police					
Total arrests	624	639	752	710	760
Calls for service	12,409	14,223	26,312	26,317	N/A
Traffic tickets	2,366	2,463	2,240	2,533	2,962
Traffic accidents	422	542	570	541	588
Fire					
Ambulance calls	1,255	1,255	1,156	1,192	1,302
Fire/other calls	1,000	1,000	956	807	824
Public Works					
Streets					
Street reconstruction (in ft.)	-	-	-	-	-
Street resurfacing (in ft.)	10,800	12,550	7,580	2,678	6,460
Leaves collected (tons)	2,021	1,858	1,560	1,631	1,801
Full salting operations (tons)	437	581	650	11	625
Trees trimmed	2,968	2,681	2,819	1,965	406
Water/Sewer					
Water main repairs	6	5	13	4	5
Average daily pumpage (mgd)	1.26	1.23	1.25	1.21	1.13
Sewer mains cleaned (in ft.)	31,667	26,159	37,294	33,543	32,034

* Beginning in Fiscal Year 2017, the new Police dispatch system reports all events, rather than only events resulting in police reports.

New CAD system reports all events, rather than only events resulting in police reports.

Data Source

Village Records

Fiscal Year Ended April 30				
2015	2014	2013	2012	2011
688	812	794	844	839
9,747	9,762	9,906	11,025	11,297
3,411	3,557	3,162	3,284	3,897
573	514	494	456	
1,106	1,069	1,005	888	868
871	862	856	946	988
-	-	-	-	669
3,030	3,300	13,998	11,417	5,893
1,380	1,903	1,677	1,676	1,637
314	950	804	436	1,000
763	700	750	1,341	1,745
14	15	7	8	12
1.27	1.39	1.45	2.00	2.00
21,049	25,914	11,088	40,945	30,149

Village of River Forest, Illinois
Water Fund Statistics
Fiscal Year Ended April 30, 2020

Water Fund statistics are as follows

Number of metered customers	3,162
Cubic feet of water pumped into system (in hundreds)	587,495
Cubic feet of water billed (in hundreds)	433,381

Data Source

Village Records

Village of River Forest, Illinois
Surety Bonds of Principal Officials
April 30, 2020

Principal Official	Amount of Surety Bond
Village President	\$ 3,000
Village Clerk	3,000
Finance Director/Treasurer	50,000

Data Source

Village Insurance Coverage Documents



MEMORANDUM

DATE: October 8, 2020

TO: Eric Palm, Village Administrator

FROM: Rosey McAdams, Director of Finance

SUBJECT: Fiscal Year 2020 Madison Street TIF District Independent Auditor's Report on Compliance and Audited Financial Statements

The Village has annual obligations with respect to the Madison Street Tax Increment Financing District ("TIF District") as stated in subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142). These obligations include the filing of the TIF District's annual report and holding annual Joint Review Board meetings. Once cumulative deposits of incremental tax revenues equal or are greater than \$100,000, the TIF annual report must also include audited financial statements and a Report on Compliance prepared by an independent auditing firm.

Attached for informational purposes is the Madison Street TIF District Independent Auditor's Report on Compliance and audited financial statements that were prepared by the Village's independent auditor, BKD, LLP and complies with generally accepted accounting principles and legal requirements. These will be included with the Village's annual filing of the TIF District's annual report.

Village of River Forest, Illinois

Madison Street TIF District Fund

Report on Compliance With Public Act 85-1142

April 30, 2020



Village of River Forest, Illinois
Madison Street TIF District Fund
April 30, 2020

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**Independent Auditor's Report
on Compliance**

**Independent Auditor's Report
on Compliance With Public Act 85-1142**

The Honorable Village President
Members of the Board of Trustees
Village of River Forest, Illinois

We have audited the basic financial statements of the Village of River Forest, Illinois, as of and for the year ended April 30, 2020, and have issued our report thereon, dated October 7, 2020.

We have also audited the Village's compliance with the provisions of subsection (q) of Section 11-74.4-3 of the *Illinois Tax Increment Redevelopment Allocation Act* (Illinois Public Act 85-1142) for its Madison Street TIF District. The management of the Village of River Forest, Illinois, is responsible for the Village's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements.

Our responsibility is to express an opinion on compliance with those requirements. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Village complied in all material respects with the requirements referred to above. An audit includes examining, on a test basis, evidence about the Village of River Forest, Illinois' compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Village of River Forest, Illinois, complied, in all material respects, with the requirements of subsection (q) of Section 11-74.4-3 of the *Illinois Tax Increment Redevelopment Allocation Act* (Illinois Public Act 85-1142) for its Madison Street TIF District.

BKD, LLP

Oakbrook Terrace, Illinois
October 7, 2020

Independent Auditor's Report

Independent Auditor's Report

The Honorable Village President
Members of the Board of Trustees
Village of River Forest, Illinois

We have audited the accompanying basic financial statements of the Madison Street TIF District Fund, a special revenue fund of the Village of River Forest, Illinois, as of and for the year ended April 30, 2020, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Fund's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the Madison Street TIF District Fund, a capital projects fund of the Village of River

The Honorable Village President
Members of the Board of Trustees
Village of River Forest, Illinois
Page 3

Forest, Illinois, as of April 30, 2020, and the changes in its fund balance for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Madison Street TIF District Fund and do not purport to, and do not, present fairly the financial position of the Village of River Forest, Illinois, as of April 30, 2020, the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Information

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The supplementary information (information) (schedule of fund balance by source for the Madison Street TIF District Fund) is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 7, 2020, on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

BKD, LLP

Oakbrook Terrace, Illinois
October 7, 2020

Financial Statements

Village of River Forest, Illinois
Madison Street TIF District Fund
Balance Sheet
April 30, 2020

Assets

Cash and cash equivalents	\$ 101,774
Land held for resale	<u>1,769,658</u>
Total assets	<u><u>\$ 1,871,432</u></u>

Liabilities and Fund Balance

Liabilities

Accounts payable	\$ 8,857
Due to other funds	150,000
Advances from other funds	<u>1,873,000</u>
Total liabilities	2,031,857

Fund Balance

Unassigned (deficit)	<u>(160,425)</u>
Total liabilities and fund balance	<u><u>\$ 1,871,432</u></u>

Village of River Forest, Illinois
Madison Street TIF District Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance
Year Ended April 30, 2020

Revenues		
Property taxes	\$	182,566
Investment income		2,287
Total revenues		<u>184,853</u>
Expenditures		
Current		
General government		178,530
Debt service		
Interest and fiscal charges		53,942
Total expenditures		<u>232,472</u>
Net Change in Fund Balance		(47,619)
Fund Balance		
May 1, 2019		<u>(112,806)</u>
June 30, 2020	\$	<u><u>(160,425)</u></u>

Village of River Forest, Illinois

Madison Street TIF District Fund

Notes to Financial Statements

April 30, 2020

Note 1: Summary of Significant Accounting Policies

The financial statements of the Madison Street TIF District Fund of the Village of River Forest, Illinois (Village) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The financial statements present only the Madison Street TIF District Fund and does not present fairly the financial position of the Village. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Village's accounting policies are described below.

Reporting Entity

The Madison Street TIF District Fund (Fund) was established to account for transactions related to the Redevelopment Plan and Redevelopment Project within the municipal boundaries established by village ordinance.

Fund Accounting

The accounts of the Village are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions.

The Fund is classified as a Governmental Capital Projects Fund.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The modified accrual basis of accounting is used by governmental funds. The main revenue source included in the fund is incremental revenues from the designated TIF area. Governmental funds are used to account for the Village's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (*i.e.*, when they are measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Village considers all revenues available if they are collected within 60 days after year end.

Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Village of River Forest, Illinois

Madison Street TIF District Fund

Notes to Financial Statements

April 30, 2020

Land Held for Sale

Land held for sale is recorded at the lower of cost or fair market value as of the balance sheet date.

Property Taxes

Property taxes for 2019 attach as an enforceable lien on January 1, 2019. Taxes are levied by December 2019, by passage of a Tax Levy Ordinance for collection in the subsequent calendar year. Tax bills are payable in two installments on or about March 1 and August 1, 2020. The County collects such taxes and remits them periodically. The Village deferred recognition of the second installment of the 2019 property tax levy due to the second installment being intended to fund the next fiscal year's operations.

Fund Balance

There are five classifications of fund balances of governmental funds:

- (1) Nonspendable – amounts that are not in spendable form (such as inventory) or are required to be maintained intact.
- (2) Restricted – amounts constrained to specific purposes by their providers (such as grantors, bondholders and higher levels of government) through constitutional provisions or by enabling legislation.
- (3) Committed – amounts constrained to specific purpose by a government itself, using its highest level of decision-making authority. The Village Board is the highest level of decision-making authority for the Village that can, by adoption of ordinance prior to the end of the year, commit fund balance. Once adopted, the limitation remains in place until a similar action is taken (adoption of another ordinance) to remove or revise the limitation.
- (4) Assigned – amounts the Village intends to use for specific purposes as determined by the Village Board. It is assumed that creation of a fund automatically assigns fund balance.
- (5) Unassigned – Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those purposes.

Net position/fund balance is displayed in the order of the relative strength of the spending constraints placed on the purposes for which resources can be used.

The Village's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available

Village of River Forest, Illinois

Madison Street TIF District Fund

Notes to Financial Statements

April 30, 2020

for spending, the Village considers committed funds to be expended first followed by assigned and the unassigned funds.

Interfund Transactions

Interfund services provided and used are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund, and as reductions of expenditures in the fund that is reimbursed. Advances to other funds in lender funds and advances from other funds in borrower funds represent long-term borrowings.

Note 2: Cash and Investments

The Village's investment policy is to establish cash management and investment guidelines for the Village officials responsible for the stewardship of public funds. The Village has established specific objectives to meet these guidelines. The Village's investment policy is more restrictive than Illinois State Statutes. The Village is authorized to make deposits in any credit union or bank, as defined by the *Illinois Banking Act*, and make investments in obligations guaranteed by the full faith and credit of the United States of America, similar obligations of agencies of the United States of America, certain money market mutual funds, the Illinois Metropolitan Investment Fund and the Illinois Funds.

The Illinois Funds Money Market Fund is an external investment pool developed and implemented in 1975 by the Illinois General Assembly under the jurisdiction of the Treasurer, who has regulatory oversight for the pool. The Fund is not registered with the SEC and has an affirmed AAAM Standard & Poor's credit quality rating. The fair value of the positions of this pool is the same as the value of the pool shares. The yield on the Illinois Funds Money Market Fund was .9440% at April 30, 2020. The Fund issues a publicly available financial report. That report may be obtained by writing to the Office of the State Treasurer, Illinois Funds Administrative Office, 300 W. Jefferson Street, Springfield, Illinois 62702.

Deposits With Financial Institutions

In the case of deposits, this is the risk that, in the event of a bank failure, the Village's deposits may not be returned. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Village will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. As of April 30, 2020, the Village's deposits with financial institutions were not exposed to custodial credit risk because they were insured and collateralized.

Village of River Forest, Illinois

Madison Street TIF District Fund

Notes to Financial Statements

April 30, 2020

Note 3: Interfund Transactions

Due From/to Other Funds

The \$150,000 due to/from between the General Fund and the Madison Street TIF Fund is due to the General Fund loaning money to the TIF for startup costs and the purchase of property in the TIF District.

Advances From/to Other Funds

The \$1,873,000 advance from/to between the General Fund and the Madison Street TIF Fund represents money the General Fund loaned to the TIF for the purchase of property in the TIF district. Interest accrues at a per annum rate equal to the ten highest year municipal bond benchmark rate during the prior year calendar year. The advance is to be paid back along with interest from time to time from TIF revenues generated by the TIF district.

Supplementary Information

Village of River Forest, Illinois
Madison Street TIF District Fund
Schedule of Fund Balance by Source
Year Ended April 30, 2020

Beginning Balance, May 1	<u>\$ (112,806)</u>
Deposits	
Property tax	182,566
Investment income	2,287
Total deposits	<u>184,853</u>
Balance plus deposits	<u>72,047</u>
Expenditures	
General government	178,530
Debt service	
Principal retirement	
Interest and fiscal charges	53,942
Total expenditures	<u>232,472</u>
Ending Balance, April 30	<u><u>\$ (160,425)</u></u>
Ending Balance by Source	
Property tax	\$ (160,425)
Less surplus funds	<u>-</u>
Ending Balance, April 30	<u><u>\$ (160,425)</u></u>



MEMORANDUM

DATE: October 8, 2020
TO: Eric Palm, Village Administrator
FROM: Rosey McAdams, Finance Director
SUBJECT: Fiscal Year 2021 COVID 19 budget Impact

Given the unprecedented economic uncertainty and the resulting effects it has had on our local revenues, we have reviewed and are providing the Village Board with some updated revenue and expenditure projections for FY 2021. When the pandemic began back in March, we were not able to predict what the effects it would have on the Village Budget, so the FY 2021 Budget was adopted as presented. We now have a better picture of how our revenues have been impacted so far by the COVID -19 pandemic and the stay-at-home order, followed by the gradual opening back up of the economy. In addition, the Village has received the preliminary actuarial recommendations from Lauterbach & Amen, LLC, certified actuaries, for the annual required pension contributions for both the Police and Fire Pension funds. Based on that information we now can more accurately forecast this year's budget for the remainder of the fiscal year.

Revenues

The revenues that have been impacted the most are highlighted below. The projected revenue estimates for the General Fund for FY 2021 are as follows:

	FY 2020 Actual	FY 2021 Budget	FY 2021 Projected	\$ Inc (Dec)	% Inc (Dec)
Sales Tax	\$ 1,844,478	\$ 1,870,834	\$ 1,725,566	\$ (145,268)	(0.08)
NHR Sales Tax	780,935	845,232	661,180	(184,052)	(0.22)
State Income Tax	1,210,870	1,173,060	1,133,580	(39,480)	(0.03)
Use Tax	406,340	396,606	441,294	44,688	0.11
Restaurant Tax	153,678	164,877	100,882	(63,995)	(0.39)
Total Taxes	4,396,301	4,450,609	4,062,502	(388,107)	(0.60)
Daily Metra Parking	39,803	51,840	3,046	(48,794)	(0.94)
Permit Parking	103,757	129,709	39,922	(89,787)	(0.69)
Police Tickets	163,459	168,055	98,944	(69,111)	(0.41)
Total Fines & Fees	307,019	349,604	141,912	(207,692)	(0.59)
	\$ 4,703,320	\$ 4,800,213	\$ 4,204,414	\$ (595,799)	(0.12)

As you can see from the chart, sales tax and non-home rule sales tax have seen the greatest reductions in terms of total dollars. As businesses started to reopen these revenues began to rebound, but the expectation is that we will see decreases again as the winter approaches. This is factored into the projections. In September, the Illinois Municipal League(IML) provided some estimates on state shared municipal revenues to help municipalities make adjustments to the projected revenues. This has also been taken into account in the projections. Income tax has seen a decline and the expectation is that this will continue. The IML predicts that we will see the effects on income tax in January of 2021 when estimated quarterly payments for the previous year's tax liability are due. On a more positive note, use tax continues

to exceed projections. Use tax reflects internet/online purchasing and has experienced significant growth during the pandemic because of the significant changes to consumer purchasing behavior.

Besides these major revenue sources, some other revenues that have seen significant decreases are restaurant tax, parking fees and police tickets. The Village's March 30th executive order provided some relief for both residents and businesses to ease any financial burdens faced during this time. Daily and permit parking fees were suspended through May 31, 2020. Parking revenue projections are based on the assumption that parking permits are not being purchased because people are not using mass transportation or are still working from home. Restaurant taxes payments due in April and May were extended until June 30th. We continue to see a decline in restaurant tax receipts due to closures during the stay at home order and the reduction in these types of purchases. We have also seen a decline in police ticket revenues. No additional fees or penalties were assessed during the stay at home order and the adjudication hearings were postponed. Tickets issued for parking violations were also suspended during this time.

There is \$160,942 Included in the revenue projections that we anticipate receiving from Cook County through the CARES allocation and from FEMA. Both applications for reimbursement have been submitted. The CARES allocation is \$100,942 which the Village expected to receive in full. To qualify for FEMA reimbursement, expenditures need to be for direct costs related to the mitigation of COVID-19. Finance staff is working closely with FEMA representatives to determine of those expenditures that have been submitted, which qualify for reimbursement under the federal guidelines. The revised budget includes an additional \$60,000 from FEMA.

In total, we are anticipating a loss of approximately \$418,357 in revenue for the FY 2021 budget.

Expenditures

Staff has limited non-essential expenditures at this time. We have also reviewed certain salary and benefit budget figures and adjusted them accordingly based on actual separations and new hires. Also, we do not anticipate hiring a deputy police chief this year which we save significant dollars in the short term. In total, the revision to these budget figures will save approximately \$325,000. All departments show savings due to the freeze of the May 1, 2020 cost-of-living (COLA) increases. There is also an additional \$49,857 in savings across all departments from suspending merit increases for non-union employees and deferred compensation contributions.

The other major reduction in expenditures, as we discussed at the outset of the pandemic, is the suspension of the annual CERF transfer. At the beginning of FY 2021 the Capital Equipment Replacement Fund was over 100% funded. If the annual transfer is not made this year and some of the scheduled purchases are pushed out to a future year, the percent funded at the end of FY 2021 would be reduced slightly to 97.71%, which is still a very healthy reserve balance. This should not have an impact on the quality of our fleet or on the overall standards that the Village adheres to and provides to our residents.

One area where expenditure projections are increased is to the annual public safety pension contributions. The Village received the preliminary actuarial calculations for the Village's contribution to the Police and Firefighters Pension Funds. The Fiscal Year 2021 Budget was prepared using the projected estimates based on the approved funding policies that have been being followed. The estimated actual recommended

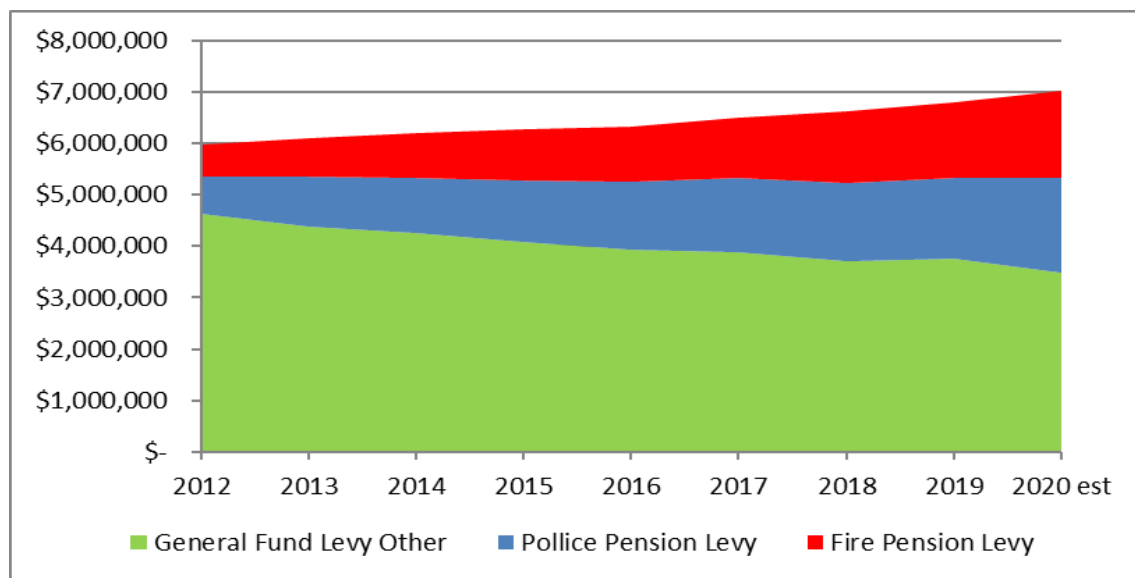
contributions presented in the report are significantly higher for Tax Levy Year 2020 than what was originally budgeted. This is due to the following:

1. Changes in assumptions to the mortality tables.
2. Plan changes for Tier II employees that went into effect on January 1, 2020 as part of the public safety pension consolidation laws.
3. Lower than expected investment returns on 4/30/2020. Most municipalities with an April 30 year-end are seeing deplorable investment performance results since the April 30 close was at the height of the pandemic shutdowns.

The changes in the actuarial reports represent an increase to our contributions of \$377,144 over what we had budgeted for this year.

It should be noted that the pension consolidated law was legislation focused on long term investment growth for each municipality. Investment data shows that individual pension funds typically earned lower returns than larger statewide funds, like the Illinois Municipal Retirement Fund (IMRF). Invested together, these funds are estimated to earn as much as \$1 million more per day in returns and generate an additional \$820 million to \$2.5 billion over the first five years, and as much as \$12.7 billion over the next 20 years. As those investment returns are realized, we will start to see improvements to our unfunded liability as a result.

As we have highlighted in previous budget discussions, the public safety pension contributions continue to increase year after year. The following chart has been updated to reflect that increase:



The adjustments to expenditures are listed by department. The projected expenditure estimates for the General Fund for FY 2021 are as follows:

	GENERAL FUND PROJECTIONS FY 2021				
	FY 2020 Actual	FY 2021 Budget	FY 2021 Projected	\$ Inc (Dec)	% Inc (Dec)
EXPENDITURES					
Administration	\$ 1,674,080	\$ 1,581,114	\$ 1,544,040	\$ (37,074)	(0.02)
E-911	334,193	167,976	167,976	-	-
Boards & Commissions	44,829	49,464	49,464	-	-
Building and Development	472,929	504,047	498,234	(5,813)	(0.01)
Legal	227,459	162,000	162,000	-	-
Police Department	5,874,258	6,452,868	6,371,857	(81,011)	(0.01)
Fire Department	4,470,125	4,637,494	4,783,198	145,704	0.03
Public Works	1,568,760	1,520,454	1,497,888	(22,566)	(0.01)
Sanitation	1,196,334	1,192,695	1,192,695	-	-
Expenditures before CERF	15,862,967	16,268,112	16,267,352	(760)	(0.0000)
Transfers-Out to CERF/CIF	456,795	500,329	-	(500,329)	(1.0000)
Total Expenditures	\$ 16,319,762	\$ 16,768,441	\$ 16,267,352	\$ (501,089)	(0.0299)

Included in the projections for the FY 2021 budget is a recommendation two-percent (2%) non-union COLA on November 1, 2020. While the budget included the normal COLA and merit increases for non-union employees, the proposal only includes COLA increases for a total of \$34,706. The non-union staff has worked incredibly hard these past six months and this proposal allows for the increases to take effect after a freeze for six-months.

As you know, this year's budget had anticipated using reserves to pay for one one-time expenses. So a budget deficit of \$424,248 was already anticipated. After revising this year's budget, the anticipated use of reserves has been lowered to \$341,516. This is good news as it will continue to keep reserves at a healthy level for consideration in the upcoming fiscal year.

Conclusion: As stated in previous discussions, the Village has worked hard through the years to maintain a strong financial position with adequate reserves. By doing so, we are able to make the necessary adjustments in a measured, thoughtful and deliberate manner. By controlling our costs and deferring our CERF transfer, we were able to reduce the amount of reserves we planned on utilizing this year prior to COVID-19. Further, has we not seen the higher than expected increases to our public safety pension contributions, which are not in the Village's control, we would have had a fully balanced budget for FY 2021.

Staff is starting to prepare for the FY 2022 budget which will undoubtedly have some challenges, but we are confident we can tackle the issues head on in order to maintain our strong fiscal discipline.

GENERAL FUND PROJECTIONS FY 2021						
	FY 2020 Actual	FY 2021 Budget	FY 2021 Projected	\$ Inc (Dec)	% Inc (Dec)	
Sales Tax	\$ 1,844,478	\$ 1,870,834	\$ 1,725,566	\$ (145,268)	(0.08)	
NHR Sales Tax	780,935	845,232	661,180	(184,052)	(0.22)	
State Income Tax	1,210,870	1,173,060	1,133,580	(39,480)	(0.03)	
Use Tax	406,340	396,606	441,294	44,688	0.11	
Restaurant Tax	153,678	164,877	100,882	(63,995)	(0.39)	
Total Taxes	4,396,301	4,450,609	4,062,502	(388,107)	(0.60)	
Daily Metra Parking	39,803	51,840	3,046	(48,794)	(0.94)	
Permit Parking	103,757	129,709	39,922	(89,787)	(0.69)	
Police Tickets	163,459	168,055	98,944	(69,111)	(0.41)	
Total Fines & Fees	\$307,019	\$349,604	\$141,912	(207,692)	(0.59)	
Grants (FEMA & CARES)	29,400	-	160,942	160,942	#DIV/0!	
Total Change	4,732,720	4,800,213	4,365,356	(434,857)	(0.09)	
Total Other Revenues	11,979,298	11,543,980	11,560,480	16,500	0.00	
Total Revenues	<u>\$ 16,712,018</u>	<u>\$ 16,344,193</u>	<u>\$ 15,925,836</u>	<u>\$ (418,357)</u>	<u>(0.03)</u>	
EXPENDITURES						
Administration	\$ 1,674,080	\$ 1,581,114	\$ 1,544,040	\$ (37,074)	(0.02)	
E-911	334,193	167,976	167,976	-	-	
Boards & Commissions	44,829	49,464	49,464	-	-	
Building and Development	472,929	504,047	498,234	(5,813)	(0.01)	
Legal	227,459	162,000	162,000	-	-	
Police Department	5,874,258	6,452,868	6,371,857	(81,011)	(0.01)	
Fire Department	4,470,125	4,637,494	4,783,198	145,704	0.03	
Public Works	1,568,760	1,520,454	1,497,888	(22,566)	(0.01)	
Sanitation	1,196,334	1,192,695	1,192,695	-	-	
Expenditures before CERF	15,862,967	16,268,112	16,267,352	(760)	(0.0000)	
Transfers-Out to CERF/CIF	456,795	500,329	-	(500,329)	(1.0000)	
Total Expenditures	<u>\$ 16,319,762</u>	<u>\$ 16,768,441</u>	<u>\$ 16,267,352</u>	<u>\$ (501,089)</u>	<u>(0.0299)</u>	
Results of Operations	392,256	(424,248)	(341,516)			
Est Available Fund Balances						
Beginning of year	4,826,782	5,219,038	5,219,038			
End of year	5,219,038	4,794,790	4,877,522			
Percentage of Subsequent Year's Budgeted Expenditures	31.12%	28.16%	28.64%			
Target Fund Balance						
(25% of subsequent year budget)	4,192,110	4,257,374	4,257,374			
Excess (Deficiency)	1,026,927	537,416	620,148			
One Time Expenditures		430,800	430,800			
Surplus		6,552	89,284			

Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2021 through September 30, 2020

	2021		Percent
	Budget	Actual	Rec/Exp
REVENUES			
Taxes			
Property Taxes	\$6,702,507	\$2,651,101	39.55%
General Sales Taxes	1,870,834	718,096	38.38%
Non Home Rule Sales Tax	845,232	252,842	29.91%
Utility Taxes	606,462	227,587	37.53%
Restaurant Tax	164,877	48,128	29.19%
Telecommunications Tax	219,348	95,950	43.74%
Real Estate Transfer Tax	118,295	73,212	61.89%
Cannabis State Excise Tax	4,500	2,944	65.42%
Intergovernmental Revenue			
Personal Property Replacement Tax	177,760	58,140	32.71%
Use Tax	396,606	184,078	46.41%
State Income Taxes	1,173,060	530,493	45.22%
Licenses and Permits	1,268,855	626,785	49.40%
Charges for Services			
Garbage Collections	1,120,195	449,823	40.16%
Other Charges for Services	786,605	173,203	22.02%
Fines	276,539	65,752	23.78%
Investment Income	136,712	19,812	14.49%
Grants and Contributions	47,861	22,008	45.98%
Miscellaneous Revenues	427,945	93,635	21.88%
TOTAL REVENUES	\$16,344,193	\$6,293,589	38.51%
EXPENDITURES			
Administration	\$ 1,581,114	\$ 668,970	42.31%
E911	167,976	60,128	35.80%
Boards & Commissions	49,464	33,673	68.08%
Building and Development	505,401	175,022	34.63%
Legal Services	162,000	70,979	43.81%
Police Department	6,656,454	2,253,473	33.85%
Fire Department	4,802,708	1,757,018	36.58%
Public Works	2,843,324	1,030,102	36.23%
TOTAL EXPENDITURES	\$16,768,441	\$6,049,365	36.08%
NET CHANGE IN FUND BALANCE	(\$424,248)	\$244,224	



MEMORANDUM

DATE: September 2, 2020

TO: Eric Palm, Village Administrator

FROM: John Anderson, Director of Public Works

SUBJECT: Planning for Large Scale Infrastructure Projects

Issue:

Several large scale capital infrastructure projects have been identified as potential capital improvement projects within the next several years. These projects include:

- The implementation of an advanced metering infrastructure (AMI) with a new Village-wide water meter reading system to obtain meter reads on-demand for improved accuracy and utility billing customer service
- A stormwater improvement project to alleviate further street flooding on Keystone Avenue at Division Street

In addition to these projects which have been discussed, Staff is evaluating the possibility of accelerating the reconstruction of all the remaining alleys in the Village that have not yet been converted to permeable materials with a stormwater component.

If all of these projects were to be implemented right away (beginning next fiscal year) they would collectively have a large impact on the Village both in terms of their costs, construction impacts, and the logistical staging of construction. The purpose of this memorandum is to describe the potential impacts of proceeding with all of these projects concurrently in the upcoming fiscal year.

Background: Let's discuss each project in further detail.

Advanced Metering Infrastructure (AMI):

This is a project to install advanced 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 (or other defined) 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

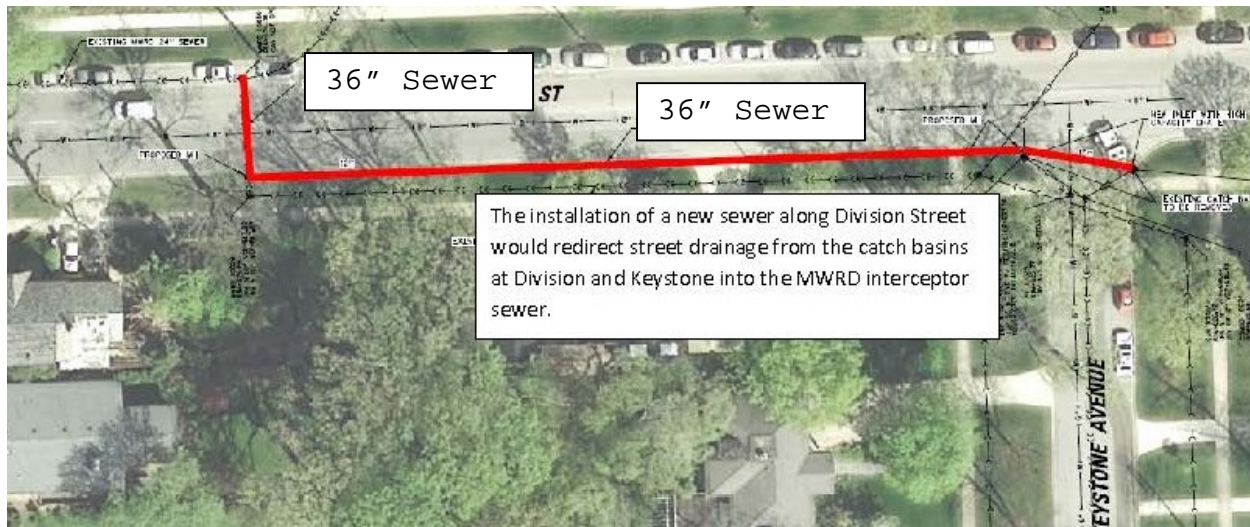
alerts, tamper resistance, and online usage reports, which are all desired components of the new AMI system. Currently meter reads are obtained only once per month. Every upgraded water meter will be connected to a small battery-powered device (mxu) that is installed close to the meter. Typically, AMI systems will operate by having the mxu device read the meter at pre-determined times and send a brief, low-powered radio signal to a nearby collector. Collectors then transmit all meter reads to the Village, thereby eliminating the need for manual or "drive by" meter readings. The use of leak sensors can also be incorporated into an AMI system in order to identify any leaks in the Village's water system. This project will require upgrading over 2,000 of the Village's 3,180 existing water meters to new meters that have the ability to provide digital readings. It will also require new MXU devices for all meters, radio read collector infrastructure and software capable of interpreting the data for Public Works/Water billing staff and water customers. Since these remote reads are collected by radio signal there will be the need to install various antenna(s) throughout the Village to collect reads of all water customers. The approximate cost of the new meters needed is \$430,000 and with new MXU devices at an additional approximate cost of \$420,000. The remaining collector radio read infrastructure and software approximate cost is \$200,000. The need for initial project management is \$30,000 for a total cost of \$1,080,000.

Keystone/Division Sewer Improvements:

Christopher B. Burke Engineering Ltd. (CBBEL) performed a sewer hydrologic and hydraulic analysis to evaluate the drainage benefits of potential alternatives to reducing street flooding frequency and severity at the area of Keystone Ave./Division St. during heavy rain events.

As you know, this summer the Village cleaned and rodded the existing 9" combined on Keystone Avenue. After that was completed, the pipe was lined to prevent any future infiltration.

To provide the neighbors with additional protection, Staff is proposing connecting the storm sewers at Division and Keystone directly to the MWRD sewer at Thatcher to divert the on street flooding more rapidly. The current most feasible option of diverting stormwater from this area is to install a new 36-inch storm sewer from Keystone Avenue at Division Street to Thatcher Avenue and Division. Redirecting the on street drainage at Keystone Avenue and Division Street into the MWRD interceptor west along Division Street to the MWRD connection near Thatcher Avenue will cost approximately \$200,000. This new sewer will be installed and sized with the ability for further sewer expansion if needed in the future. It will first provide increased capacity for drainage at the north end of Keystone. The area of Keystone south of this intersection will remain connected to the existing sewer. This existing sewer was recently cleared of root infiltrations and the sewer was lined to prevent future blockages. The new MWRD sewer connection will help with more rapid drainage of stormwater at the north end of Keystone, the areas south of this intersection will drain as current sewer capacity allows. If the new MWRD sewer connection shows evidence of additional capacity, catch basins further south on Keystone may be connected in the future. If there are capacity issues seen with the new MWRD connection, the Village would still have the ability to redirect this sewer to the NSMP for an increased level of protection.



Alleys:

Since 2014, the Village has fully reconstructed approximately 14 alleys into permeable paver surface alleys. On average, we have budgeted approximately \$300,000 per year to reconstruct one alley. These alleys are able to direct stormwater underneath the alleys before it can enter the Village's sewer system. These alleys that previously experienced flooding during rain events are now allowing stormwater to drain underground in a more sustainable manner. The purpose of this program is also to improve the condition of Village alleys. Many homeowners adjacent to existing impervious alleys experience stormwater drainage problems on a regular basis. To simply replace the impermeable surface with another impermeable surface will not alleviate these issues. Typically, the older alley design was "crowned" to have water go outwards towards garages. In the new design, the water is conveyed inward to the new permeable area.

Due to the inadequacy of the Village's existing sewer system, the addition of sewers to convey runoff away from the alleys is also not a feasible option in all cases. The most economical way to mitigate these issues and provide a new alley surface is through the use of permeable materials. In addition to the annual Street Rating Survey, Staff also rates the alleys. This rating is then used to determine the alley(s) that require improvement in a given year. Additional consideration is given to the severity of flooding present along an alley following rain events.

There are approximately 19 impervious alleys remaining in the Village. Design engineering is already planned for four of these alleys in order for them to be ready for construction in the near future and/or grants can be sought for their future construction. A grant application has already been submitted to MWRD at this time. If all of the remaining impervious alleys were to be design engineered and constructed with the essential project engineering oversight in one fiscal year it would cost approximately \$4 million dollars. The work would be bid out collectively to one contractor with the work being most likely constructed over a full construction season.

Having all Village alleys reconstructed with permeable solutions would greatly improve stormwater drainage and lessen the burden on the adjacent sewer system when compared to reconstructing the alleys with a more conventional (impervious) surface and storm sewer.

Financing

The cost to complete all of these projects is estimated at \$5,280,000. The Keystone/Division storm sewer project and the AMI project would be charged to the water/sewer fund. The alley reconstruction projects have historically been paid for out of the capital improvement fund (CIF).

Since there are not sufficient fund reserves for all of these projects the Village would plan to issue municipal alternative revenue bonds to finance the construction. Municipalities have been seeing very low interest rates as of late. Outside of the Village's IEPA loan for the NSMP and our DSEB, we have no other debt on the books. The bonds for the water/sewer projects would be paid back from the water & sewer fund. We would look to pledge our revenue from the CIF to pay the debt service on general obligation bond. The debt would be structured as follows:

Water and Sewer portion

The cost of the Keystone improvement would be budgeted as a project within the fund using available resources. No debt would be issued for this project.

As we discussed in the budget meetings earlier this year, we anticipated a bond issuance of approximately \$1,000,000 - \$1,100,000 to cover the cost of the AMI upgrades. We assume a 10 year note with a 1.5% interest rate (all estimates based on current market trends). The annual payments would be \$119,278. The total cost of the bond issuance over the life would be \$92,776.

General GO Bond portion

There would be a \$4,000,000 bond issuance with a 10 year payback assuming an interest rate of 1.5% (all estimates based on current market trends). The annual payments would be \$433,736.71. The total interest cost of the bond issuance over the life would be \$337,367.11.

Staff is anticipating that the agreement with the red light camera vendor, when operational, will bring in an additional \$360,000. Even if that revenue figure is lower than projected, there will be savings from the approximate \$300,000 we spend each year on a particular alley that we will no longer need. Second, we can back on other CIF projects if needed. Last, as a back-up, we also have our debt service extension base (DSEB) that could be used as well in future years.

Recommendation: Staff is looking for direction and feedback to proceed with the aforementioned strategy.

Thank you.



Village of River Forest
Village Administrator's Office

400 Park Avenue
River Forest, IL 60305
Tel: 708-366-8500

MEMORANDUM

Date: October 8, 2020

To: Catherine Adduci, Village President
Village Board of Trustees

From: Lisa Scheiner, Assistant Village Administrator

Subj: Land and License Management Software – Contract Award

Issue: The FY 2020 and 2021 Budgets include funds for the Village to upgrade and its land and license management software. Village Staff have concluded their efforts to identify a solution, negotiated a contract, and are recommending that the Village Board award a contract to Davenport Group USA, Ltd. for the acquisition of the right to use Davenport's LAMA Software and professional implementation services for the configuration of and training on the LAMA software.

Analysis: The Village's Enterprise Resource Planning tool (ERP), Springbrook, is currently used for financial management of the organization (budgeting, accounts payable, accounts receivable, payroll, cashiering) as well as land and license management activities (licensing, permitting, code enforcement, etc.). Springbrook was acquired by Accela and the Village was informed that while the land and license management modules would continue to be supported, there would be no future enhancements. As a result, this software no longer meets the Village's needs related to land and license management activities.

The Village wants to enhance customer service and operational efficiencies both from the customer side (front end) as well as the Staff side (back end). The COVID-19 pandemic has underscored and accelerated the need for these online services both to ensure continuity of operations at the Village Hall and to also provide customers with additional options for a broad range of contact-free services. While customers can currently apply for permits and licenses via email, the back-end workflow is not optimal and has not resulted in operational efficiencies.

Over the last year, Village Staff have worked closely with its IT consultant, ClientFirst, to draft a Request for Proposals (RFP) that clearly outlined the features and functions the Village sought as part of this software upgrade. Those services include:

- Online permit application and payment
- Real time tracking of permit review status
- Online inspection requests and results and re-inspection fee payment
- Paperless plan review for certain projects
- Contractor and business license application, payment and renewal
- Streamlined back-end operations related to routing permits for review, submission of permit review comments, plan review, file management, code enforcement and the adjudication of building citations
- Integration with the Village's existing GIS database and Laserfiche records management system that enhances real-time access to property information for staff, inspectors and public safety staff.

The RFP was issued, eight vendors responded, and the Village again worked closely with ClientFirst to narrow the list of potential vendors to two. Each company was brought in for a day-long demonstration of its software with representatives of each Village Department who will utilize the software participating in the process. Village Staff have completed their due diligence on the preferred program, negotiated a contract, and are now recommending that a contract be awarded to Davenport.

The FY 2021 Capital Improvement Plan budget for this project is \$335,000, which includes hardware, software and licensing (\$90,000), consulting (\$75,000), and implementation services (\$170,000). Village Staff are pleased to report that this project will be well within the Village's budget. The contract with Davenport includes both one-time costs and annual recurring costs. The total, one-time cost is \$83,664 and includes all one-time expenses including the software/hardware/licenses, on-site services, data migration services, implementation services, third party integration services and staff training on the new software. The annual recurring cost is \$19,844. Annual costs may be increased to reflect changes in the costs of inflation as expressed by changes in the CPI not less than 0% and not more than 3%. The Village will also continue to utilize its IT consultant, ClientFirst, to assist with the technical aspects of implementing this new software. The implementation contract with ClientFirst is within the Village Administrator's spending authority and will be approved by Village Staff.

Staff anticipates that implementation of the software will take approximately six months and that it will "go live" in the second quarter of 2021. As part of its implementation plan, Village Staff will work to create educational pieces to assist customers with their use of the new system.

Request for Board Action: Award a contract in the amount of \$103,508 to Davenport Group USA, Ltd. for the acquisition of the right to use Davenport's LAMA Software and professional implementation services for the configuration of and training on the LAMA software.

The contract award includes all necessary hardware/software/licenses, integration and data migration services (\$83,664), as well as one year of subscription services (\$19,844). Annual subscription services will be incorporated into the Building Department's operating budget. As stated in the contract, annual costs may be increased to reflect changes in the costs of

inflation as expressed by changes in the CPI not less than 0% and not more than 3%. Annual costs will be included as part of the annual budget and payment will be approved within the Village's normal purchasing policy.

Document(s) Attached: LAMA SaaS and Professional Services Agreement and Exhibits

LAMA SaaS and Professional Services Agreement



This Software as a Service (SaaS) and Professional Service Agreement (“Agreement”) by and between the Davenport Group USA, Ltd. (“Davenport”) and the Village of River Forest, Illinois (“Village” or “Client”) for the acquisition of the right to use Davenport’s LAMA SaaS Solution (“LAMA” or “Software”) and professional implementation services (“Implementation Services”) for the configuration of and training on the LAMA software. By executing this Agreement and the attached SaaS Cost Proposal (“Cost Proposal”), the parties agree to terms set out herein and in that Cost Proposal.

Prefatory Provisions. The parties hereby represent that they have carefully examined all the Contract documents and will perform the contractual requirements pursuant to all covenants and conditions. The Village hereby pays Davenport the specific consideration of Ten Dollars (\$10.00), the receipt of which is acknowledged, and other good and valuable consideration as specific consideration for the indemnification provision herein and each and every other provision in this Contract. Furthermore, Davenport acknowledges that the bid price includes said consideration.

Term. Davenport shall make the SaaS Subscription available to the Village pursuant to this Agreement and the associated Cost Proposal during the Subscription Term. The Subscription Term begins when the Village is given access to the LAMA software and ends one year later on the final day of the prior month in which the Subscription Term began. The Implementation Services under this agreement shall begin on the date this contract is signed by both parties and continue consistent with the Milestones (Exhibit C), as amended. The Implementation Services shall end when the Village completes the Go-Live event. After that date, any professional services are part of the SaaS Subscription services and covered under the Support and Maintenance Policies.

SaaS Subscriptions. SaaS Subscriptions are purchased as user subscriptions for a selected number of modules and may be accessed by no more than the specified number of users. Additional user subscriptions may be purchased during the subscription terms at the same pricing as set out in the initial cost proposal. Any additional user subscriptions shall terminate on the same date as the initial subscription users. User subscriptions may be reassigned in the event a user no longer requires the user subscription.

Selected Modules and Extensions. The modules and extensions to be provided full access during this subscription are as set out in the Cost Proposal. In summary they are as follows:

- Permitting and Inspections
- Projects and Planning
- Code Enforcement, Adjudication and Inspections
- Licensing and Inspections
- Mobility
- Plan Review Markup
- Public Web Portal
- MS Exchange Integration

- Integration Adapters

Configuration Services. These are one-time services.

Professional Implementation Services. Implementation Services set out in the Cost Proposal are based on the number of modules, users, predicted cases, test plans, integrations, data migrations, persons being trained, and the perceived complexity of every one of the above. Adding significantly more users, cases, modules or functionality will probably increase the costs of services in the Cost Proposal.

Services Included. The services to be provided are as set out in Exhibit B, the Cost Proposal. In summary they include

- Case packets for the various case types;
- Full configuration of the selected modules;
- Data migration and integration as set out;
- Test plans to test the configuration;
- Training; and
- Go-live support.

Information Needed for Configuring the Software. The Village shall provide all information necessary for Davenport to configure LAMA, including but not limited to:

1. Current fee structures and methodologies relating to the modules selected.
2. Current case types, workflow processes, dependent and tracked details and related information for the modules selected.
3. Microsoft Word Templates for all forms, letters and other similar documents to be generated in LAMA, along with the identification of changeable copy.
4. Microsoft Excel Templates for all reports to be generated in LAMA.
5. Completed examples of all reports to be generated in LAMA.
6. Completed examples of all current forms, letters and reports used by the Village relating to modules selected.
7. Completed examples of applications submitted by citizens or contractors.
8. GIS layers and/or shape files for Addressing, Parcels, Streets, Political Jurisdictions.
9. Table of Permitted Uses and Dimensional or Bulk Standards in an MS Excel table format.
10. Any code provisions that the Village desires to have added to the inspections or code enforcement sections in LAMA in a Microsoft Excel format.
11. Responses to questionnaires submitted by Davenport.

Village Responsibilities

The Village understands that timely completion of the Project is dependent in significant part upon the timely cooperation of the Village in providing information to Davenport that it needs to complete the Project.

If this Project involves data migration as set out in Exhibit B, Davenport shall write a program to migrate the data from the Village's existing system. If the database format or schema changes after Davenport has begun work on the migration program, the parties recognize that this will result in Davenport having to revise its data migration program. The costs for modifying the migration program to address the changes are an addition to

the Data Migration Costs under this contract. Minor, unsubstantial and reasonable changes, revisions, and or modifications will not be subject to a change order or additional cost. Change orders will be limited to adding a new module, adding users, integration or data migration source. The Village will be notified in advance in writing if modifications requested will trigger a Change Order.

If the Implementation Services involve designing custom forms and reports as set out in Exhibit B, and, if the Village changes the forms and/or reports after the Village has submitted them and Davenport has configured them, then any changes in implementing the forms or reports by Davenport is an addition to the Implementation Services costs under this Agreement.

The implementation process requires Davenport to produce case packets and/or tests plans for many of the case types entered into LAMA. The parties anticipate that some of these case packets may need modifications and some of the test plans may not pass during user acceptance. If the case packets need substantial modifications and/or the test plans do not pass, Davenport shall make changes to the documents, and resubmit them to the Village at no cost to the Village. The Village shall review and accept or reject all test plans within one week, with an explanation or correction if they are not accepted. If the Village takes no action within the allowed time for review, then the lack of response from the Village shall constitute the Village's approval of the document. If the Village substantially changes the workflows or details in the case packet or test plan after the Village has passed them, then Davenport's redesign, testing, and documentation effort related to these changes are an addition to the Implementation Services costs under this Agreement.

Extension of Deadlines. The deadlines in the "Village Responsibilities" section shall be extended for a reasonable time period at the request of the Village or Davenport, which request may be made before or after the deadline has passed.

Future Functionality. Village acknowledges that this purchase is not made contingent upon the addition of any future functionality or features. Functionality or features will be included as part of the SaaS subscription and Support and Maintenance policies to meet State or Federal requirements.

Indemnification. Davenport shall indemnify, defend and hold harmless the Village from and against any claims, based upon infringement of any United States copyright, trademark or patent by the Software. The Village agrees to notify Davenport of any such claim promptly in writing. The Village agrees to cooperate fully with Davenport during such proceedings. Davenport shall defend at its sole expense all proceedings arising out of the foregoing. In the event of such infringement, Davenport may replace, in whole or in part, Software with a substantially compatible and functionally equivalent computer program or modify the Software to avoid the infringement.

Davenport shall defend, indemnify and save harmless the Village, its officers, agents and employees, from or on account of any liabilities, damages, losses and costs received or sustained by any person or persons by or in consequence of any negligence, other than the negligence of the Village, recklessness or intentional misconduct of Davenport, and any persons employed or utilized by Davenport in the performance of this Project. Davenport agrees that negligent, reckless or intentional wrongful misconduct includes, but is not limited to the use of any improper materials or liabilities, damages, losses or costs caused by or on account of the use of any improper materials.

The indemnification provided above shall obligate Davenport to defend at its own expense from all claims or liability and all suits and actions of every name and description that may be brought against

the Village which may result from the operations and activities under this Contract whether the construction operations be performed by Davenport, its subcontractor or by anyone directly or indirectly employed by either. The indemnification includes all costs and fees including attorneys' fees.

The Village agrees to indemnify, defend and hold harmless Davenport from and against any claims by a third party alleging that the Village's data violates the privacy rights of a third party or violates applicable law. Davenport agrees to notify the Village of any such claim promptly in writing. Davenport agrees to cooperate fully with the Village during such proceedings. The Village shall defend at its sole expense all proceedings arising out of the foregoing. The indemnification includes all costs and fees including attorney's fees.

Insurance. Davenport shall at its own expense, purchase, maintain and keep in force during the term of this Agreement and for two years beyond the term of this Agreement (unless otherwise stated below) such insurance as set forth below. All insurance policies provided under this Agreement shall be written on an "occurrence" basis. The insurance requirement shall remain in effect throughout the term of this Agreement and for two years beyond the term of this Agreement:

1. Workers Compensation as required by State Law.
2. Commercial General Liability Insurance - \$1,000,000.00 business liability coverage, \$2,000,000.00 general aggregate limits.
3. Automobile Insurance -- \$1,000,000.00 limit.
4. Professional Liability Insurance - \$1,000,000.00 limit.
5. Cyber Insurance -- \$1,000,000.00 limit.

All policies are to be written through companies duly approved to transact that class of insurance in the State of Illinois and placed with carriers with a Best rating of A or better. The Village, its officers, employees and agents, shall be endorsed as an additional Insured under Davenport's General Liability Insurance. Davenport hereby waives subrogation rights for loss or damage to the extent same are covered by insurance. Insurers shall have no right of recovery or subrogation against the Village, it being the intention that the insurance policies shall protect all parties to the Contract and be primary coverage for all losses covered by the policies. Davenport shall provide the Village with evidence of Certificates of Insurance promptly upon request by the Village. Davenport may replace any of its policies with equivalent policies providing it promptly notifies the Village of the substitution and provides evidence of Certificates of Insurance for the replacement if requested. Davenport shall not modify any policies by reducing the coverage below the minimum terms provided for above. Davenport shall not create a lapse in insurance coverage.

Cloud Hosting Service Level Agreement. Davenport shall select for the Cloud-hosting service a provider recognized for delivering and providing quality Cloud-hosting services. Davenport proposes to use Microsoft Azure for these services. For specifications see Microsoft Azure SLA.

Support and Maintenance. Davenport shall provide the Village with support and maintenance services in accordance with the Support and Maintenance Policies which are attached in Exhibit F.

Responsibility for Data. The Village is responsible for the accuracy, quality and legality of its Data and the means by which it was acquired. It shall validate for correctness all outputs and reports. Davenport shall have the sole responsibility for backing-up the files. Davenport shall provide the Village with an export or a backup of the current database upon demand. With the exception of one export or backup

upon termination of the contract, Davenport may charge the Village for the costs in extracting and delivering an export or backup of the database to it. Davenport shall decide whether an export or backup is appropriate.

Unauthorized Access and Use. The Village shall use reasonable efforts to prevent unauthorized access to or use of the SaaS Subscription, and shall notify Davenport promptly in the event it is aware of any unauthorized access or use. The Village shall not make the SaaS Subscription available to anyone other than the users. It shall not sell, resell, rent or lease the SaaS subscription to any third party. It shall not use the SaaS subscription to store or transmit infringing, libelous, or unlawful or tortious material, or to store or transmit the material in violation of third-party privacy rights. It shall not use the SaaS subscription to store or transmit malicious code. It shall not use the SaaS subscription to attempt to gain unauthorized access to the SaaS subscription or their related systems of networks.

Fees. The Village shall pay all fees specified in the executed Cost Proposal. Fees are of two types – those described as one-time costs and those described as annual or reoccurring. The former is mostly for Implementation Services and the later for Subscription Services. If Davenport determines that the number of users or modules exceeds the contracted amount, this agreement and associated Cost Proposal may be automatically increased to reflect the additional users or modules. Fees for user subscription added in the middle of a monthly period shall be charged for the full month period and the monthly periods remaining in the subscription term. Fees for implementation services per the Cost Proposal are based on milestones completed (including data migration and integrations).

Davenport shall invoice the Village in accordance with the Cost Proposal. Any fees set out in the Cost Proposal do not include taxes. Neither party is aware of any sales or use taxes or other similar taxes that would apply to this services contract.

Unless stated otherwise in the Cost Proposal, all fees are in United States dollars.

Payments and Disputes. Payment of invoices shall be made by the Village in accordance with the Illinois Local Government Prompt Payment Act, 50 ILCS 505/1, *et seq.*, as amended, and interest on late payments, shall be charged in accordance with the Illinois Local Government Prompt Payment Act.

If any amount owing under this agreement is more than 30 days overdue, Davenport may accelerate any amounts called for under the agreement so that the obligations become all due immediately and suspend the SaaS Subscription and Implementation Services until the amount is paid in full. Davenport shall not charge a late fee, accelerate the payments or suspend the SaaS Subscription or Implementation Services while the Village is disputing the applicable charges in good faith and is cooperating diligently to resolve the dispute.

Ownership of the SaaS Subscription and the LAMA Software. Davenport reserves all rights, title and interest in the SaaS Subscription, any help and training materials, the configuration study, case packets, data migration models, and test plans, including all related intellectual property, copyright and trademark rights. Davenport hereby gives the Village a license for the above during the time in which this contract is in effect, including during periods of annual or reoccurring support and maintenance.

Ownership of Village Data. Davenport has no right, title or interest in the Village's data. The Village grants Davenport a non-exclusive license during the time in which this Agreement is in effect to use its data, forms and reports for purpose of completing the services contemplated. Davenport shall protect

the security, confidentiality and integrity of the Village's data. Davenport shall return any documents provided by the County upon completion or termination of the contract, if requested.

Performance. Davenport warrants that the SaaS Subscription shall perform in about the same manner as demonstrated and that the functionality shall be consistent with the proposal, user guide and selected features list. Sometimes in the process of adding new functionality, some existing functionality must be deleted or changed. To that end, Davenport reserves the right to make reasonable modifications to the feature set. Davenport warrants that it has title to the LAMA Software and that the LAMA Software will function as shown in the demonstrations provided the Village. The Village's rights for breach of warranty shall be as set out below in the section addressing termination for cause. Except as provided in this paragraph, neither party makes any warranties of any kind, whether express or implied, and each party disclaims all implied warranties, including those of merchantability and fitness for a particular purpose. The Village must report any deficiencies in Implementation Services in writing within 10 days from the invoice addressing the milestones for services completed. Failure by the Village to report any deficiencies within 10 days from the invoice addressing the milestones for services completed shall not relieve Davenport of its obligation to address the deficiencies. For any breach of the above warranty, the Village's exclusive remedy shall be to have the service performed again. If Davenport is unable to do so, the Village shall be entitled to recover the fees paid Davenport for the deficient service(s) only. Davenport shall not be liable for any consequential or incidental damages arising from any professional services.

Renewals and Termination. User Subscriptions shall automatically renew for an additional one-year subscription term unless the Village gives notice that it will not renew at least 45 days prior to the end of the term. Either the Village or Davenport may terminate this Agreement without cause after its initial one-year subscription term on 90 days written notice to the other party. Assuming the number of users or modules, or the amount of services has not changed, the price for the renewal year shall be the same as the prior year plus an amount equal to the change in the CPI for the prior year. Davenport may increase the amount for the renewal year beyond the above only if it gives the Village 90 days' notice prior to the term's expiration, states the new rate and explains why the increase is needed. Either party may terminate this agreement for cause upon 30 days written notice to the other party of a material breach provided that breach remains substantially uncured at the end of said 30 days. If a party becomes the subject of bankruptcy or process related to insolvency, it shall be considered a material breach. In addition, Davenport may terminate this agreement in the event the Village fails to make payment within 30 days after receiving notice that the payment is overdue. In the event that the Village terminates this agreement for cause, Davenport shall refund to the Village any prepaid subscription user fees covering the remainder of the term.

On termination, Davenport may immediately disable and discontinue the Village's access to and use of the SaaS Subscription without further notice. Within 30 days, the Village shall destroy any documentation acquired pertaining to the SaaS Subscription and the LAMA program, and Davenport shall export the Village's data in the service and ship it or email it to the Village in digital format.

Designated Representative. The designated representatives for each party shall be the individual who signs the contract on behalf of Davenport and the Village. The Project Managers for the project shall be Jennifer Cecil for Davenport, and Lisa Scheiner for the Village. The Project Managers shall be

responsible for the day-to-day operations of the system, including system maintenance, systems problems, troubleshooting, professional services delivery and performance.

Notices. All notices shall be in writing. Except for notices of termination, emails shall be considered “in writing.” Billing notices shall be sent to the Village’s project manager unless another person is designated for receiving these notices. All notices shall be mailed to the following address:

Davenport

Mr. Jerry P Davenport, AICP, MRP, JD, President
The Davenport Group USA, Ltd
651 West Terra Cotta Avenue, Suite 231
Crystal Lake, Illinois 60014

Village

Ms. Lisa Scheiner
Assistant Village Administrator
Village of River Forest
400 Park Ave.
River Forest, IL 60305

Applicable Law. Applicable law and jurisdiction are that of the State of Illinois. Any action to enforce the terms and conditions of the contract shall be brought in Cook County, Illinois.

Litigation. Each party hereby waives any right to jury trial in connection with any action or litigation between the parties in any way arising out of or related to this agreement.

Amendments. Any amendments to this agreement must be in writing.

Anti-Corruption. The Village and Davenport certify that neither party has received or been offered any illegal payment or gift from Davenport or the Village, or any of its employees or persons acting on its behalf or anyone else in connection with this agreement.

Assignment. Davenport shall not transfer, sell, assign, sublicense, pledge or otherwise dispose of in any way its interest in any contract which may result from this solicitation, or assign any claims for money due or to become due under any contract, without having first obtained the prior written consent of the Village to do so. Any attempt by Davenport to do any of the foregoing without such consent shall be null and void and may result in termination of the contract. The Village’s consent to any of the foregoing shall not constitute consent to any other act, nor shall such consent relieve Davenport from any of its duties to perform all agreements, covenants, and conditions set forth in this solicitation or any resulting contract.

Succession. The parties each bind itself, its partners, successors, assigns and legal representatives to the other party hereto in respect to all covenants, agreements and obligations contained in the contract documents.

Export Compliance. The SaaS Subscription and other technology that Davenport makes available to the Village may be subject to export laws and regulations of the United States and other jurisdictions. Each

party represents that it is not named on any U. S. Government denied-party list. Each party shall exercise diligence to ensure that access is not granted to entities in violation of those laws.

Liability for Acts of Third Parties. Neither party shall be obliged to indemnify the other for acts or omissions of third parties.

Force Majeure. Neither party shall be liable for any failure of performance or equipment due to causes beyond its reasonable control, including but not limited to acts of God, fire, flood, etc.

Independent Contractors. Davenport is an independent contractor.

Equal Opportunity Employer. Davenport affirms that it is an equal opportunity employer, and that it does not discriminate in hiring on the basis of race, age, religion, color, national origin, ancestry, sex, sexual orientation, gender identity, spousal affiliation, physical or mental handicap or serious medical condition. Davenport hereby agrees to abide by all federal and state laws, rules, and regulations pertaining to equal employment opportunity, discrimination and civil rights.

Taxes. Davenport shall be responsible for the payment of all Federal, State, and local taxes on monies received pursuant to this agreement.

Codes Laws / Regulations. Davenport represents that it is properly licensed and meets and complies with all applicable Federal, State, and local government codes, laws, regulations, and requirements in the performance of the work described herein.

Fee Calculations. LAMA Software includes fee calculations. These calculations are subject to classifications that are peculiar to the Village's processes and logic and are extremely sensitive to user control. Davenport is not in a position to determine if any of the fees are correctly determined. The Village agrees that it will always check the fees to ensure that they are accurate before taking any action based on them. Davenport shall not be liable for any mistakes in fees that result from the Village modifying the software configuration. .

Entire Agreement. The Contract documents constitute the entire agreement between the parties and may be altered, amended or repealed by a duly executed written agreement.

Interpretation of Documents, Order of Precedence. All exhibits are hereby incorporated into this document by reference as if fully set out therein. The parties recognize that in creating this document from a complex process of requests and submissions, the Agreement with all its exhibits and supplemental documents, particularly Proposal and Request for Proposal (RFP), may include some conflicts in terms, provisions and language. In resolving those conflicts, it is the intent of the parties that the RFP takes precedence over the Agreement and the Agreement takes precedence over all exhibits and supplemental documents, except for the RFP.

Municipal Limitations. The Village's obligations under this agreement are limited to the extent required by law.

Contract Documents. This agreement includes the following contract documents and other appendices which are incorporated herein and made a part hereof. To the extent of any conflict between the contract documents and this agreement, this agreement shall control.

- Exhibit A. Scope of Work.
- Exhibit B. Cost Proposal.
- Exhibit C. Schedule and Milestones.
- Exhibit D. Davenport Rate for Services and Travel Costs.
- Exhibit E. Minimum Specifications for Village Workstations and Mobile Tablet/Phone App.
- Exhibit F. Support and Maintenance
- Exhibit G. Implementation Plan
- Exhibit H. Village of River Forest Request for Proposals
- Exhibit I. Davenport Response to Village of River Forest Request for Proposals

Agreement as Offer

This Agreement shall be valid only if it is signed by both Village and Davenport, and a signed original has been received by both parties.

Davenport

The Davenport Group USA, Ltd.
651 W Terra Cotta Ave., Ste 231
Crystal Lake, IL 60014

Dated: _____

By: _____

Jerry P. Davenport, President

Email: jerry@davengis.net

Witness

Jane M. Parkhouse, Secretary

Village

Village of River Forest
400 Park Ave
River Forest, IL 60305

Dated: _____

By: _____

Village President

Email: _____

Attest

Village Clerk

Approved as to form:

Village Attorney

Exhibit A – Scope of Work

The Scope of Work shall be as set out herein and in Exhibit B and may include:

1. Pre-Configuration Study Services.
2. Configuration Study. A high-level document which identifies the major elements necessary for configuring the LAMA software.
3. Installation and Setup. The installation of the LAMA software on the Village server or the Cloud-Hosted server.
4. Data Migration: GIS and Addressing Database. The migration of the GIS data and the Addressing database into the LAMA software.
5. Analysis of Forms and Reports. The analysis of forms and reports to identify data points and checklist items that need to be added to the LAMA software.
6. Case Packets. A document that identifies the details, workflows, reviewers, forms to be generated by LAMA for most case types to be entered into the LAMA software.
7. Configuration. The entering of the details and settings necessary to implement the LAMA software.
8. Forms and Reports. The configuring of the forms and reports designed by the Village and/or redesigned by Davenport.
9. Test Plans. The documents prepared by Davenport and which attempt to prove the successful configuration of the Case Packets.
10. Data Migration: Other Sources. The migration of the other databases as identified in the Cost Proposal into the LAMA software.
11. Training Materials. Materials prepared by Davenport for the Training of Village users per the Cost Proposal.
12. Integration. The integration of LAMA with other third-party software. Typically, this includes an export from LAMA Cashiering to the Village's financial program. It may involve other integrations, usually one-way, such as from LAMA to the Village's Document Management software, or other software. See Cost Proposal for details.
13. Training. The training by Davenport of the Village's users
14. Go-Live Assistance. Assistance provided by Davenport to Village's users on going-live on the software.

Coronavirus. The delivery of services since March 2020 has been affected by coronavirus hot spots, restrictions on travel, and safety concerns related to the spread of the virus. We suspect that future services may be similarly affected. We are committed to working with our local government clients to adapt procedures that will strive to keep both our staffs safe. That may mean wearing masks and social distancing, or not coming on site but completing services remotely. The delivery of some services, particularly training, has been considerably more time intensive for Davenport. We are committed to not pursuing a change order to address services that are only somewhat more costly to deliver remotely.

Exhibit B – Cost Proposal

LAMA Solution Framework Implementation Price Quote Software as a Service (SaaS)

Prepared for Village of River Forest on February 26, 2020



A. Modules

The following is a description of the proposed modules and extensions and include costs for setup and deployment of the proposed items.

Module	Description	Unit	Unit Price	Quantity	Costs
Core	Core Components include the Map, Address Management, Owners and Tenants, Scheduling, Cashiering, Letter Generator, Communication Log, Notifications, Document Manager, Forms and Reports	Each	\$ 1,020 / Year	1	\$ 1,020 / Year
Permitting & Inspections	Permitting and inspections include a broad range of building, public works, engineering case types. Details, inspections, fees, reviews, workflows and contractor profiles are configurable for each case type.	Each	\$ 1,020 / Year	1	\$ 1,020 / Year
Project, Planning and Development Review	Includes functionality for managing development review, including collection, viewing and tracked editing of documents, submittal and review of comments by various departments, submittal and review of administrative and board meetings/hearings.	Each	\$ 1,020 / Year	1	\$ 1,020 / Year
Licensing	Includes functionality for location-based, equipment-based and non-site-based licenses. Includes contractor licensing, special events, food-carts, taxicabs, etc. Module allows workflows and checklists, reviews, inspections and fee calculations. Licenses can be easily renewed.	Each	\$ 1,020 / Year	1	\$ 1,020 / Year
Code Enforcement	Allows data management of code enforcement cases including the tracking of notices, citations, communications, and inspection photos. Includes inspections, adjudication, liens and condemnation. *** Included with purchase of 3 other modules other than Core Components	Each	\$ 1,020 / Year	1	Included See Note at Left
Work Orders	Module tracks work orders from start to finish including invoicing and reports. Work Orders contain geographic features, labor, part and materials, contractual work, tasks, and can be grouped by project.	Each	\$ 1,020 / Year	0	N/A
Infrastructure and Asset Management	Module tracks all infrastructure features for Water, Sewer, Storm Water, Facilities, Parks, and Streets, including GASB34 Standard Asset information. Costs include migration of current infrastructure datasets into LAMA	Each	\$ 1,020 / Year	0	N/A
Redevelopment	Module tracks owned and sold property inventory, including integration with acquisition and disposition projects. Allows users to create, process, and track Expression of Interest on property.	Each	\$ 1,020 / Year	0	N/A
Historic Building Preservation	Allows for the tracking and management of historic properties and surveys. Includes building significance data, contributing status/details, national register information.	Each	\$ 1,020 / Year	0	N/A
				Subtotal	\$ 4,080 / Year

B. Extensions

The following is a description of proposed extensions to the modules above and **include** any costs related to setup, configuration, and installation of the proposed extension that may be required.

Module	Description	Unit	Unit Price	Quantity	Costs
Mobile App	Complete inspections with our Android mobile application. Work offline or connected. Include routing and navigation, nearby activity via mapping, and voice recognition.	each	\$2,500/ Year	1 ¹	\$2,500/ Year
Plan Review Markup	Allows electronic document mark-up of plan submittals. Facilitates concise communication between plan reviewers and applicant. Integrates with Bluebeam Revu. Bluebeam Revu licenses from Bluebeam and not included in our costs.	each	\$2,500/ Year	1	\$2,500/ Year
Public Web Portal	The Public Web CRM module allows citizens and contractors to electronically submit and track statuses for applications, upload documents, comment of proposals, and pay fees. See section F for payment gateway integration.	each	\$ 3,060 / Year	1	\$ 3,060 / Year
MS Exchange with Outlook Integration	Integrates Microsoft Exchange Server calendars with the LAMA calendars. Configure specific users and the sync direction. Full sync between both calendars. Included with 3 extensions above.	user	\$ 120 / Year Max \$2,040	Included	\$0. See note at left.
Cloud Backup	Backup LAMA database and all files and documents to the cloud with Google Drive.	TB	\$ 1,020 / Year		
				Subtotal	\$ 8,060/ Year

C. Integration Adapters

This section describes any effort required to integrate the LAMA solution with external system. Refer to Functional Requirements Section of this Proposal for Implementation Details. The Client is responsible for ensuring the cooperation of the third-party vendor if other than ESRI or Microsoft. The following costs include development, testing, setup and deployment time for the respective items.

Software Implementation Services Descriptions	Unit	Unit Price	Quantity	Costs
GIS Data Adapter We integrate seamlessly with ESRI technologies and formats including ArcGIS Server or ArcGIS Online. Anticipated integration is typically one-way from the GIS to LAMA.	each	\$ 1,020 / Year	Included	\$ 0
Financial System Adapter Setup and configuration of an export format that is compatible with the Financial systems. Note: one-time cost.	each	\$ 1,020 / Year	Included	\$ 0
Payment Gateway Adapter Integration with online payment gateway for the Public Web Portal Extension. No charge if ILePay.	each	\$ 2,040 / Year	1	\$0
Assessor Database Adapter This effort is for integrating seamlessly with Assessor's database. One-way from Assessor database to LAMA included.	each	\$ 1,020 / Year	Included	\$ 0
Laserfiche / SharePoint Adapter This effort is for integrating seamlessly with Laserfiche. One-way from LAMA to Laserfiche. We have integrated with Laserfiche on many occasions in past. We have an API that Laserfiche can use to integrate with LAMA.	each	\$ 1,020 / Year	Included	\$ 0

¹ The quantity noted here is not a limitation on the number of users of the Mobile App Module and there is no limit on the number of users of the Mobile App Module.

D. Subscription

The following describes the user general subscription options for the proposed solution.

Subscription	Description	Unit	Unit Price	Quantity	Costs
Cloud-Hosted Named User	LAMA Subscription by named users in the system. In the Cloud access, maintenance and support.	user	\$ 856 / Year	9	\$7,704/ Year
				Subtotal	\$7,704/ Year

E. Implementation Services

Includes major services related to software implementation and configuration of the modules selected in *Section A*. Services include the items set forth below. Software functionality includes all features and functions comprising the purchased modules as of the contract execution date. New features and functionalities requested during or after implementation, not specifically outlined in the RFP or proposal may incur additional fees. The quantity is an estimation based on similar clients in population.

Software Implementation Services Descriptions	Unit	Unit Price	Quantity	Costs
Implementation and Configuration Analysis Study and Documentation Information Collection, Documents (Forms and Reports), Workflows	Hour*	\$ 108	540	\$ 58,320
GIS and Database Setup Setup and configuration of the database and schema including mapping and integration with GIS datasets.				Included
Case Type Documentation Includes the design and revisions to documentation packets for each object type in the system.				Included
Software Configuration Configuration of codes and objects from the case type documentation.				Included
User Acceptance Testing Preparation and execution of Test Plans. The goal is to demonstrate that the software works properly and has been properly configured.				Included
Standard Forms and Reports LAMA Standard Forms and Reports to MS Word and Excel are included. Custom reports in MS Word or Excel included with each proposed module.				Included
Training and Launch Preparations Training Plan and Training Materials and launch readiness.				Included
Project Management and Coordination Project management services and deliverables to ensure successful on time and on budget implementation. Includes regular status reports and other project coordination activities.				Included
Custom Forms and Reports LAMA Standard Forms and Reports to MS Word and Excel are included. Up to 15 custom forms and reports in MS Word or Excel included with each proposed module. Additional forms and reports, \$200 each	Hour	\$108		Included See Note at Left
Subtotal Implementation Services				\$ 58,320.

**Estimated at 11.25 hours per case type. Based on 24 Permitting, 12 Planning, 6 Licensing, 6 Code Enforcement. RFP did not detail case numbers. These numbers are typical for this type client, and will hold for numbers within 10%.

F. Onsite Services

The following services **do not include** travel costs which are simple reimbursements.

Onsite Services Descriptions	Unit	Unit Price	Quantity	Costs
Kick-Off Meeting (min 2 persons for 0.5 days)	Days	\$992	1	\$992.
Case Packet Review (min 2 persons for 3 days or 3 persons for 2 days)	Days	\$992	6	\$5,952.
User Acceptance Testing (min 2 persons for 3 days or 3 persons for 2 days)	Days	\$992	6	\$5,952.
Training (min 2 persons for 4 days)	Days	\$992	8	\$7,936.
Go-Live / Launch (min 2 persons for 3 days)	Days	\$992	8	\$7,936.
Post Go-Live Follow-up (minimum 1 person for 1 day)	Days	\$992	2	\$992.
Subtotal Onsite Services				\$ 29,760.

G. 3rd Party Integration Services

This section describes any effort required to integrate the LAMA solution with external system. Refer to Functional Requirements Section of this Proposal for Implementation Details. The Client is responsible for ensuring the cooperation of the third-party vendor if other than ESRI or Microsoft. The following costs include development, testing, setup and deployment time for the respective items.

Software Implementation Services Descriptions	Unit	Unit Price	Quantity	Costs
GIS Data / Architecture (ESRI) We integrate seamlessly with ESRI technologies and formats including ArcGIS Server or ArcGIS Online. Anticipated integration is typically one-way from the GIS to LAMA.	Hour	\$ 150	Included	\$ 0
Financial System Setup and configuration of an export format that is compatible with the Springbrook financial systems.	Hour	\$ 150	NA	\$3,000
Payment Gateway Integration with online payment gateway for the Public Web Portal: using ILePay as Gateway is included at no additional charge.	each	\$ 7,500	1	\$0
Electronic Plan Review This effort is for integrating with Bluebeam Revu and is included if Plan Review Markup in Section B is included. Client is responsible for acquiring licenses for Bluebeam.	Hour	\$150	Included	\$0 See Note at Left
Interactive Voice (IVR) This effort is for integrating with Client's IVR system. We have integrated with IVR systems in the past, but frankly most municipalities are moving to using the Public Web for scheduling inspections. It works better. IVR is becoming obsolete.	Hour	\$150	20	Deleted See Note at Left
Assessor Database This effort is for integrating seamlessly with Assessor's database. One-way from Assessor database to LAMA included.	Hour	\$ 150	Included	\$ 0
Document Manager Integration with Laserfiche – one-way from LAMA to Laserfiche. We have integrated with Laserfiche on many occasions in the past. We have an API that Laserfiche can use to integrate with LAMA.	Hour	\$ 150	included	\$0

Subtotal Integration Services	\$3,000.
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H. Data Migration Services

Data migration costs vary depending on the amount and format of existing data and whether the data can be migrated digitally or will require manual data entry. Our software provides updating tools for GIS layers from within the application. The Client needs to provide Data Dictionaries for each data source to ensure accurate and timely data migration effort.

Data Migration Services Descriptions	Unit	Unit Price	Quantity	Costs
Data Migration Source 1 We propose to migrate data from clients existing system described as from Springbrook SQL Server database to LAMA.	Hour	\$ 150	40	\$6,000.
Subtotal Data Migration Services				\$ 6,000.

I. Totals

The following section itemizes the one-time/up-front costs associate with the full implementation of the LAMA software.

One-Time Capital Cost Summary			Costs
Data Migration Services	(H)		\$ 6,000.
Implementation Services	(E)		\$58,320.
Onsite Service	(F)		\$29,760.
3 rd Party Integration Services	(G)		\$ 3,000.
Subtotal:			\$97,080.
Discount (within 1 hour of Office – 20%)			(\$19,416.)
Total			\$ 77,664

Travel Expenses are estimated at \$4,800 and shall not exceed \$6,000. Services to be provided primarily from our Chicago office, but also from our Colorado Springs, Kansas City, and Seattle offices. Expenses mostly airfare and parking for employee from Colorado and lodging for several employees during Training² and Go-Live.

Grand Total	\$ 83,664.
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² Davenport shall provide one day of on-site training at a Village facility at no cost to the Village, except that Davenport's travel expenses shall be reimbursed per the agreement and the contract documents.

Recurring Annual Cost Summary		
Modules	(A)	\$ 4,080.
Extensions	(B)	\$ 8,060.
Adapters	(C)	\$ 0.
Subscription	(D)	\$ 7,704.
Software Assurance*		Included
Software Support*		Included
Grand Total Recurring Annual Costs		\$19,844.

*Annual Software Assurance and Support includes new software updates and releases. Includes toll-free phone and email support, 7:00 am – 7:00pm, CST, 7 days a week. Includes free eTicket support. Annual costs may be increased to reflect changes in the costs of inflation as expressed by changes in the CPI not less than 0% and not more than 3%. **Annual changes in CPI have ranged between 1.5 and 2.0 since 2010.**

Projects are invoiced monthly per milestone completed. Travel expenses billed when incurred.

Coronavirus. The delivery of services since March 2020 has been affected by coronavirus hot spots, restrictions on travel, and safety concerns related to the spread of the virus. We suspect that future services may be similarly affected. We are committed to working with our local government clients to adapt procedures that will strive to keep both our staffs safe. That may mean wearing masks and social distancing, or not coming on site but completing services remotely. The delivery of some services, particularly training, has been considerably more time intensive for Davenport. We are committed to not pursuing a change order to address services that are only somewhat more costly to deliver remotely.

Recurring Annual Costs must be added to One-Time Costs for first year total cost. In a Traditional License first year support and maintenance cost is included – but not in a SaaS.

This quote is respectfully submitted to the Village of River Forest, Illinois, by The Davenport Group USA, Ltd. this the 26th day of February, 2020 and shall be valid for 180 days from the Bid Opening date. **Coronavirus statement added 19 August 2020.**



Jerry P. Davenport, AICP, MRP, JD

President

The Davenport Group USA, Ltd

(815) 356-8244; (800) 640-0373 x111

(jerry@davengis.net)

[illegible]

	100%	
Client review and comments expected within 1 week of submittals		
Comment: When DG is doing Case Packets in Permitting, Client staff involved in those Permitting Case types will need to be readily available to answer questions; same for Planning and Licensing		
		DG Work Not Involving Submittals
		DG Submittals
Comment: DG staff assignments are somewhat flexible. However, the staff person that does the Configuration usually does the Test Plans.		
		Client Work Effort -- Probable Submittals
		On-Site Meetings, Testing, Training, Web demos

Exhibit D – Davenport Rate for Services and Travel Costs.



Rate Sheet

Effective July 1, 2017

<i>Position</i>	<i>Amount (per hour)</i>
Division Chief – Software Development	\$200.00
Division Chief – Functional Processes	\$176.00
Section Chiefs	\$148.00
Mobile Team Development Lead	\$148.00
Web Team Development Lead	\$148.00
Senior Business Analyst	\$148.00
Senior Project Manager	\$136.00
Documentation and Training Specialist	\$136.00
Support Specialists	\$136.00
Project Manager(s)	\$124.00
Configuration Specialist(s)	\$124.00

Note: These are our hourly rates for custom work or additional services. Some proposals may have somewhat lower rates reflecting efficiencies and/or more extensive scopes of work. Support services for clients that are not on annual maintenance are set at 150% of the above rates.

Travel Costs (per person)

Airfare	Simple reimbursable. Economy with bag check.
Parking	Simple reimbursable based on charges from airports.
Auto Rental	Simple reimbursable for mid-size auto. Includes gas charges.
Vehicle Miles	\$0.54 / mile (does not apply to auto rental)
Lodging	Simple reimbursable, usually at Marriott Courtyard or similar motel/hotel.
Food	Per diem at \$65 per day (\$15 breakfast; \$20 lunch; \$30 dinner)

Exhibit E. Minimum Specifications for Village Workstations and Mobile Devices

A. Technical Requirements

The hardware and software requirements for the Database Server are listed below. The database server hosts the Microsoft SQL Server database and may also serve as the SharePoint Server. These can also be separate machines. The following Windows Services may also be installed on this server: LAMA Notification Service, LAMA Automated Reporting Service, and LAMA Exchange Synchronization Service. This machine can be virtualized and is on many of our client configurations.

A. Server

Hardware	Minimum	Recommended
CPU	Intel® Xeon® Processor 2.80 GHz, 2M Cache, 400 MHz FSB	Intel® Xeon® Processor (8M Cache, 1.60 GHz, 1066 MHz FSB) or higher
RAM	4GB	8GB or more
HDD	1 HDD: 100GB free space	2 HDD: 500GB free space (MSSQL MDF and LDF files on separate drives.
RAID	0 or 1	1, 3, or 5
Software	Minimum	Recommended
OS	Windows Server 2008 r2	Windows Server 2008 r2 or later
DB	MSSQL 2008 Standard Edition or 2012 Express	MSSQL 2012 Standard Edition or 2012 Express
Other	Microsoft Word and Excel	Microsoft Word and Excel
VM Compatible	Yes	Yes

B. Client Workstations

The requirements for the client workstation's hardware and software are specified below. Client workstations are machines running the Windows desktop application, LAMA Server. We also have thin-client applications, but the only requirement for our web-based clients is a standard HTML browser, such as IE8, Firefox, Safari, Chrome, or Edge. Since LAMA Server is a GIS Mapping application, we recommend fairly capable machines, preferably with a dedicated video board.

Requirements	Minimum	Recommended
OS	Windows 7	Windows 10
RAM	512MB	1GB or more
Hard Drive	500MB free	1GB free
VIDEO	XGA 256MB	Dedicated SVGA (VBE 3.0) 512MB or higher
Other	Microsoft Word and Excel 2007	Microsoft Office 2007, 2010 or later

C. Mobile Tablet/Phone App

The requirements for interfacing with LAMA Server from a tablet/phone are very basic. Communications can be connected or disconnected mode. The recommended specifications for mobile devices to run the LAMA Android App are Android OS 5 or newer and a 4G wireless data-plan. Older versions of the Android OS will still work, but some features may not be supported. Wireless data plans are also not required because the App stores all of its data locally. It features a manual sync function that can be invoked whenever the user is connected to a Wifi network to synchronize data with the server. The App is also designed to run on a tablet or mobile phone. For devices we recommend include Nexus devices and Samsung Galaxy S10.

Requirements	Minimum	Recommended
Operating System	Android OS 5	Android OS 6.0 or higher
Operating System	iOS 8	iOS 10 or higher
Hard Drive	8G minimum	16G or greater
Screen Size	Designed for 7" or less	Works on any screen

Exhibit F. Support and Maintenance Policies

A. Services

Support and Maintenance services include the following:

- Maintain the LAMA solution in good working order and properly functioning to handle its intended use.
- Provide the Municipality with phone and email support in the use of LAMA solution, its components, and its configuration.
- Provide the Municipality with quality level of support and confidence in both the software solution and our ability to provide timely and accurate resolution to any issues or questions.
- Provide the Municipality with software Error fixes and any major updates of LAMA, including existing documentation, help materials, user manuals, and tutorials for new functionality.
- Provide the Municipality with new data Reports at its request.
- Provide the Municipality without an available ArcGIS Server instance with one update for any new Parcel, Ownership, and Address information.
- Provide the Municipality, upon request, with one day of on-site services, subject to customer paying travel costs, which are a simple reimbursable.

B. Definitions

Term	Definition
Davenport	The Davenport Group USA, Ltd
Municipality	The Municipality currently under a maintenance and support agreement with Davenport on behalf of whom the ticket was submitted
SR	Support Request
PM	The Davenport Project Manager for the Municipality

C. Terms of Service

- For on-premise hosted solutions, the Municipality is to provide Davenport with VPN or equivalent form of remote access to Davenport Application and Web Servers and access to the production database.
- Davenport reserves the right and ability to patch and update the LAMA software applications.

- Davenport performs all database and application updates required by the software.
- For on-premise hosted solutions, the Municipality is responsible for maintaining daily database and system backup policies and procedures.
- For on-premise hosted solutions, the Municipality is responsible for maintaining server operating systems, network infrastructure, and network security.
- The Municipality is required to designate as a point of contact a representative with decision-making authority.
- SRs are processed solely and exclusively through Davenport's helpdesk by emailing support@davengis.net.
- The Municipality's help desk will provide first level support to the Municipality's users of the services.
- Any new modules, integrations or data migration sources constitute a change in scope and may incur additional fees.
- Custom code not tested and accepted by Davenport is outside the scope of this Agreement.
- Davenport is granted local administrator access to Davenport Application and Web Servers.
- For on-premise hosted solutions, Davenport is granted *db_owner* and *db_backupoperator* to the Davenport's application databases.
- For new Report request, or modifications to an existing Report, the Municipality agrees to provide notice to Davenport with the new report template in Microsoft Excel or Word at the time of the request. New report request may require up to 30 business days for Davenport to program, test, and deploy the data update.
- For clients on a manual GIS update procedure, new Parcel, Owner, or Address update request, require 30 business days for Davenport to program, test, and deploy the data update.

D. Service Requests

1. Sources

Phone Calls. Phone calls that are received via our 800 number (800-640-0373) are routed throughout our organization and will be picked up and responded to by the next available person.

Calls placed by the Municipality to an staff person's direct line or cell phone are not subject to the response times defined herein (Table 4.1). That individual may be out of the office, in a meeting, traveling, or unavailable, and will respond to the Municipality at the first available opportunity.

Helpdesk Email Submissions. SRs emailed to support@davengis.net will be copied to your project manager answered by the next available technician.

Email Submissions. SRs not sent to support@davengis.net, but rather sent directly to a Davenport staff person's email are not subject to the response times defined herein. However, the individual will use best effort to respond to the email within the provided response times defined in Table 4.1. If the individual is on-site with another Municipality, away from the office, in meetings, or otherwise unavailable, he or she will respond to the Municipality at the first available opportunity.

2. Municipality Priority

The Municipality can classify SRs into High, Medium and Low Priority via the email priority, body, or subject line. The Municipality is to reserve High Priority for requests related to errors with existing functionality in the software solution that are preventing the Municipality from substantially performing important required daily activities. Low priority items are for issues that are not related to current fundamental functionality of the software or do not substantially affect the required daily use of the program. Examples of the later are a product enhancement request, the presence of a command button that is no longer working but doesn't prevent anyone from doing their work, or the mislabeling of a text box. Davenport will use the Municipality Priority level as a preliminary indication of the severity of the ticket.

3. Davenport Response

Responses to SRs submitted via the toll-free support line or support email are to be provided to the Municipality according to the timelines set forth in Table 4.1. It is the responsibility of Davenport to categorize the requests according to Table 4.1.

All SRs submitted via the toll-free support line and via support@davengis.net email, between the hours of 7:00 AM CST and 7:00 PM CST, Monday through Friday, should be responded to in accordance with Table 4.1. High Priority SRs outside of those hours shall be addressed as expeditiously as practical. Other SRs outside of those hours should be handled immediately by the Lead Support Technician at the start of the next business day.

4. Davenport Categorization

Davenport is responsible for reviewing the nature of the problem, the priority assigned by the Municipality and determining how to classify the issue. Response times for SRs submitted via the toll-free support line or support@davengis.net email are set out in Table 4.1. The following classifications exist for categorizing SRs:

Table 4.1

SR Category	Description	Response Time	Remedy Time*
Error Fix			
Critical	Errors in existing, important functionality without a work-around, which prevent the Municipality from performing required daily activities	30 min	4 hrs

Significant	Errors in existing, important functionality, affecting required daily activities, which have a work-around, yet requires substantial effort by the client to perform.	4 hrs	10 days
Minor	Error in existing functionality which are neither Critical or Significant	24 hrs	TBD
Configuration	Requests for changes to the current configuration of the implemented solution in the Municipality's environment.	24 hrs	TBD
Feature Request	Requests for additional functions, features, or enhancement to software or solution components	24 hrs	TBD
Forms and Reports	New form or report request (errors in existing forms or reports are handled as Error Fixes)	4 hrs	30 days
Documentation	Request for additional software documentation	24 hrs	30 days
Inquiry	A question about the software not related to an immediate action item request to Davenport.	24 hrs	TBD

**Best effort should be given to resolve or remedy the issue within the given timeframe.*

a. Error Fix

Until such time as a Davenport Categorization is assigned, the responder will stay on the call, or pass the call, with an explanation to one of our other tech staff with more expertise in the subject area.

Critical Error Fix: This is top priority until the matter is resolved, or a workaround established. For Critical Error Fixes under which Davenport has control and authority to remedy, best effort will be provided to resolve the issue within target timeframe and to stay on the SR until such time as a resolution is in place. All Critical Errors should be communicated via phone call or Critical placed in the Subject line of the Helpdesk email.

Significant Error Fix: SRs identified as Significant are deemed a priority and receive best effort to identify an immediate path to resolution, taking precedence over Minor Error Fix SRs.

Minor Error Fix: Minor Error Fixes shall be investigated and best effort provided to identify a path to resolution. Staff will attempt to resolve based on current resources, update schedules, and other SR priorities.

Note: If the SR is hardware related or related software not maintained by Davenport, the Davenport PM will consult with the Municipality to identify a path to resolution. These issues are typically referred to the Municipality's Information/Technology (IT) department or may require the Municipality's approval to resolve.

b. [Configuration Requests](#)

SRs involving configuration changes to the currently installed solution on the Municipality's environment are classified as a Configuration Request. A Configuration Request does not involve issues related to errors or new functions being added to the system. Examples of Configuration Requests are altering a case work flow, updating a fee calculation, or requiring new data entry points on a case. All configuration changes must be approved by the Davenport PM and the Municipality PM. Substantial configuration change requests may incur additional costs.

c. [Feature Requests](#)

SRs will be classified as a Feature Request if a resolution will involve adding features or functions which are not currently part of the solution. SRs involving requests for future functionality are assigned to the Davenport PM. The PM coordinates with the Software Division Chief and Application Deployment Lead where they are prioritized, and a determination made if they should be addressed and within what timeframe. The PM, Software Division Chief, and Application Deployment Lead weigh several factors into consideration, including the impact and integration into the overall software design and architecture, the impact of the change on existing functions and other municipalities, the documentation and training required to support the change, the development time required to implement, test, and deploy the change, and many more factors. No promises are made that a Feature Request will be implemented, or, similarly, will be implemented by a specific time. Although we have a schedule for releasing upgrades and determining what matters will be included, it is always possible that planned functionality may not pass final testing or might otherwise be deleted from a release at the last minute. If the Municipality desires particular Future Functionality, it is encouraged to enter into a contract with Davenport to add that functionality and not rely that it will be added at a future release.

d. [Forms and Reports](#)

Forms and Reports SRs are for the design of new forms, new reports, or the customization of an existing form or report. The Municipality has the responsibility to provide a Template at the time of the SR for any new form or report request. Forms and Reports SRs maybe subject to a \$200.00 Development and Design fee.

e. [Documentation](#)

SRs requesting new documentation on software or features therein may be subject to additional fees.

f. [Inquiry](#)

Inquiry-related SRs are typically questions and answers communicated through SRs on the eTicket site. These SRs are largely void of action items to be performed by Davenport.

5. Resolution

When a matter has been resolved, the Municipality will be notified that the SR has been resolved. Upon resolution, the SR may be closed or Davenport may wait for a Municipality response. Please note that the Municipality's response to an SR or SR notification will reopen a closed SR. Davenport will make a best effort to ensure the Municipality is comfortable and understands the resolution and/or any implications or conditions outlined in the SR resolution.

6. Escalation

In the event that the Municipality is unhappy with the progress being made on a SR, the matter may be referred to the Software Division Chief or CEO.

Revision Date: April 19, 2020

Effective Date: May 1, 2020

Implementation Plan

1. Implementation Process

The LAMA software is what is described in the industry as a robust, highly configurable software application. That means that the software is flexibly designed to handle (map and implement) your existing processes, no matter how complex. On the other hand, the flexibility of our design puts a heavy emphasis on our implementation services. These services encompass defining requirements, configuration, customizations, process reengineering (if desired), test plan formulation and execution, training, support, and many onsite visits throughout the project.

A key point is that our software can adapt seamlessly to your existing processes. However, many of our clients have the opportunity to optimize and reconfigure workflows and think about the “why” in their current processes. Given our extensive background in local government, and especially our knowledge of permitting and planning in local government, we feel that we offer our clients some unique capabilities in restructuring workflows. The adaptability of the software to your processes is the reason our projects are very services oriented.

While the client has the capability to configure all aspects of the solution, optimum adaptability and performance are best achieved when set up by professionals with an intimate knowledge of both the software and your processes. As such, Davenport has realized that the key to a successful implementation is the amount of services rendered by us in the process. No other firm offers the amount of services or quality that we provide.

In order to make it easier for you to understand, we have organized those services by the timeline for when the services are rendered.

a. High Level Configuration Study

This study encompasses several tasks. It starts following contract signing with our implementation team collecting various pieces of information from your potential users. These include workflow diagrams, permit forms, inspection forms, ordinances, letters, notices, etc.

About two weeks after collecting input materials, several members of our team will put together a configuration study for your review. The configuration study attempts to map out generally how we will structure and set up the LAMA software to meet your peculiar needs. We will provide you a copy of the report and encourage you to comment. This study examines key facets of a particular case type, permit type, etc., including workflows, reviewers, fee calculations, required inspections, and data points captures. The components of this study are used in creating the Case Packets. The Case Packets expand in detail on the more generalized Configuration Study.

As part of the configuration study, our design team will examine each of the forms and reports to be generated from within the software. Our team will review the forms and reports to determine to what extent our standard forms can address the details needed and whether any forms and reports need to be custom. We will also use these to identify pieces of information that need to be added to the

databases.

After we have completed the Configuration Study, our team may set up one or more web demos and discuss the study with your stakeholders.

b. GIS Data Migration and Assessor's Database Integration

This task involves obtaining the GIS database and analyzing it to determine how best to set it up in LAMA and analyzing the Assessor's database to determine how best to integrate it. The process is complete when the data is migrated by our technical staff into LAMA and your own LAMA project file is populated with map layers.

c. Case Packets

This task continues the work done in the Configuration Study. The task involves the preparation of a detailed set of information necessary for our team to fully configure LAMA. It involves setting up each permit, license, planning and code enforcement case type (typically as many as 20 or 30 types per planning and permitting module), each with their own process of key events, with documents being submitted and prepared by the Village with each event, with checklists associated with these events, with details necessary to keep track of information for forms and reports, with document structure, with reviews and typical comments, with fees, inspections, etc. LAMA is unique in that all case types are land use sensitive. We do not mix the land use with the case type. A case type for a deck permit can be different for an office use than a single family residential one.

We usually roll the Case Packets out in groups, typically 25% in the first submission which we will review with you via the web and the remaining 75% in the second submission, which we will review with you onsite. We expect you to review the Case Packets and sign off on them within one week.

d. In-the-Cloud Installation (SaaS)

We will install the LAMA program in-the-cloud with your GIS layers set up appropriately for our configuration. The installation, which typically occurs two months from contract signing, is the beginning of your annual maintenance.

e. Configuration

We use the Case Packets as the basis for configuring the LAMA software. In addition to setting up the modules, the configuration includes setting up user permissions and capabilities, and other aspects of the Core Components.

f. Data Migration

Prior to executing the Test Plans, Davenport will write a program to migrate historical data sources into the system. The migration itself is done after the Test Plans are created for system stability, but before Test Plan Review, so the client can interact with familiar data in the system. We will share the data migration program with you so you can see how we have mapped your conversion. By writing a program, we have the opportunity to rerun the program at any time, and we often do to pick up pieces of information that was missed or mapped incorrectly. We have even rerun the program, in parts, in several points in the process, including at final training and go-live.

g. Davenport Test Plan and Execution

This task involves the formulation of Test Plans for many of the case types in the system. Based on the configuration study, the test plans attempt to prove the system implements the requirements. Davenport executes the Test Plans internally, making any necessary corrections, before submitting to the client.

h. Form Design

This task involves the design of the client's custom forms and identifying any modifications to standard reports to handle the peculiarities of the client's processes. Davenport will test most forms prior to Test Plan Review.

i. Client Server Installation (if Appropriate)

We will install the LAMA program on the client server with your GIS layers set up appropriately and the program tentatively configured. The installation, which typically occurs three to four months from contract signing, is the beginning of your annual maintenance.

j. Client Test Plan Review

This task begins with onsite visits from the Davenport Implementation and Training team. The purpose of this stage is for the client to complete the Test Plans drafted by Davenport. Individuals from Davenport's team will work with a small group of selected individuals from the Village staff who will be responsible for the tasks described in a particular Test Plan. A majority of the Test Plans will be completed onsite with Davenport staff. Following the work sessions on executing the Test Plans, the Village's Team may develop additional Test Plans and execute those. The Village will share Test Plans and any problems that are discovered with Davenport. Davenport will make such changes to the program, configuration, integration, data migration, and forms, as necessary, to address problems. If necessary, Test Plans will be executed again, and when satisfactorily completed, the individual member of the team who is responsible for that Test Plan will sign off on the same indicating it has been satisfactorily completed.

k. Report Configuration

This task involves the design of the client's custom reports and any modifications to standard reports to handle the peculiarities of the client's processes. Because Reports are highly dependent on the configuration, Davenport often will design these towards the end of the process. The Village will test

these during the two-weeks between Final Training and Go-Live.

l. Final Training

This task is initiated with the development of a Training Plan. Training includes Davenport Project Management and Training teams coming on-site and providing three to seven days of training in the use of the software program to the Village's users. Final Training is a mix of training on the modules and role-based training. Training is conducted in a seminar/work session setting with eight (8) to twelve (12) users in each class, supplemented with selected one-on-one sessions with key users. Modules are usually presented in two sessions, the first session emphasizing demonstrations with users then replicating the demonstration. The second session is built around hypotheticals for the users to work through. Role based sessions are often lecture and demonstration. They often have twice the number of users per class.

m. Go-Live

Davenport staff will be onsite for two to four days to ensure that the program is functioning properly and that the users are not having any problem using the program during the Go-Live period.

n. Post Go-Live Conference

Following Final Training and Go-Live, Davenport will address any configuration issues or bugs that might occur. At the same time, we will discuss with your key staff what is working well and what is not. We will look specifically at why certain processes are working well and determine how concepts of those processes can be applied to things that are not working well. Working together, we will formulate a path to resolving any remaining issues with the software configuration.

o. On-Going Services

Our firm provides many types of on-going services. These include User Support via the phone and email, and for our local clients, onsite. We offer Web Seminars on particular issues as they arise and on new functionality. We take requests from our clients for new functionality. Our staff reviews these requests and determines which ones to incorporate in the next or subsequent release(s). We offer post Go-Live training, if needed or requested. We provide eTicket support where clients can present us with an issue, see who is working on it, and follow its resolution. We provide our clients with a personal touch. Our users often develop a rapport with individuals in our organization. You won't have to wait in a queue and get passed around from one tech person to another while you try to have your problem addressed. You can call the person you are comfortable with and get direct assistance.

2. Schedule and Milestones.

[illegible][illegible]

3. Project Manager.

At this time Jennifer Cecil, MPP, is available to manage this project. Our project managers usually manage two projects that are staggered – so that one project is in Configuration, Training or Go-Live while the other project is at Configuration Study. Jen is currently completing a project for the City of Canton, Georgia, which will be at Training in September with a Go-Live and completion in October. We can start this project at any time, although I think a realistic start date assuming you wish to go forward with our firm and allowing for presentation to your Village Board and negotiation of the contract with your Village attorney would probably be the first week in October.

Jennifer Cecil is an experienced Project Manager with a strong background in Permitting and Code Enforcement. She joined our firm in January 2020 after over 7 years as the City's of New Orleans Director of One-Stop Development Processes which oversees the coordinated processing of development permits, planning cases, licensing, etc. She has managed LAMA Implementations for the City of Brentwood, Tennessee and the City of Canton, Georgia. Jen has also assisted in Configuring the Permitting module (her specialty) for several other clients. Jen has a Masters Degree in Public Policy with an emphasis on Econometrics and Program Evaluation. She is currently working on her Project Management certification.

Resumes is attached.

Exhibit H. Village of River Forest Request for Proposal

Memorandum

DATE: January 23, 2020

FROM: Lisa Scheiner – Assistant Village Administrator

TO: Prospective Land Management Software System Vendors

SUBJECT: Land Management Software System Request for Proposal

Summary

The Village of River Forest is evaluating new software to satisfy its land management application needs.

We would appreciate your proposal response to include all costs associated with training, implementation, hardware specifications/hosting costs (if applicable), interface estimates, data conversion assistance, annual maintenance, and support.

- **Intent to respond** is to be directed to Lisa Scheiner – Assistant Village Administrator by email to lscheiner@vrf.us no later than **February 10, 2020**.
- **Questions** related to this information request are to be directed, **by email**, to Lisa Scheiner – Assistant Village Administrator at lscheiner@vrf.us and Jon Pape – Assistant to the Village Administrator at jpape@vrf.us no later than **February 17, 2020**. Only written questions submitted by email by the above stated date will be accepted.
- Vendor **responses are requested by 4:00 p.m. local time March 2, 2020**. Submit electronic responses to Lisa Scheiner – Assistant Village Administrator by email to lscheiner@vrf.us

Thank you for your participation. We look forward to reviewing your response.

Lisa Scheiner
Assistant Village Administrator
Village of River Forest
400 Park Avenue
River Forest, IL 60305

1. Background

The Village of River Forest is soliciting responses from vendors to provide a new land management software system. The organization's functionality needs include:

- Planning Projects
- Permitting
- Online Permitting
- Inspections
- Online Inspections
- Code Enforcement
- Online Complaint Tracking
- Parcel/Address Management
- GIS Integration
- Cashiering
- Integration to Financial System

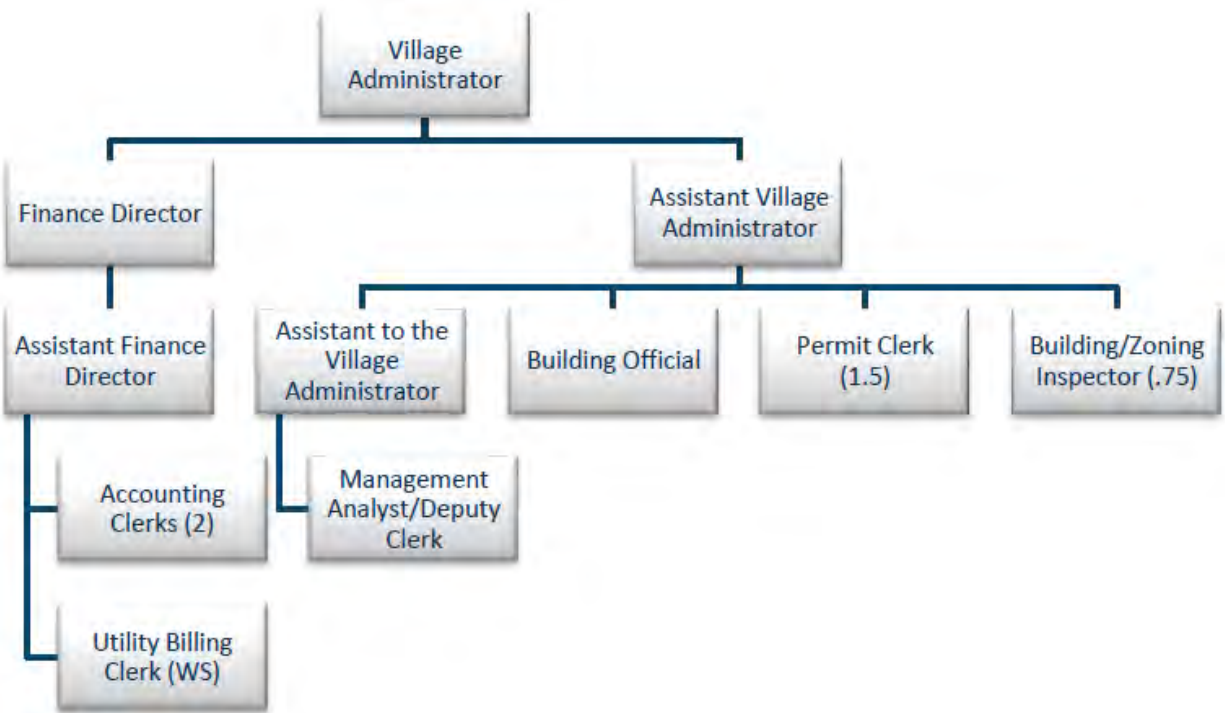
The Village of River Forest currently uses Springbrook Version 7 as its financial and land management system and a variety of Excel and paper processes for projects, plan reviews, and inspection tracking.

The Village of River Forest is looking for the best overall solution to meet its current and future needs. The Village understands that there are no perfect solutions and that vendors may vary in their capability to meet the Village's land management overall system needs. With this in mind, River Forest will consider and evaluate all vendor responses that meet the requirements of this information request.

The Village of River Forest would like vendors to identify whether the proposed solution has the capability to integrate with the Springbrook Financial system. If so, please respond to **Appendix H**.



2. Organizational Chart



3. Process and Schedule

The process is for the Village to review the responses, evaluate and demonstrate the proposed solutions, check references, conduct site visits, and finalize a project scope of work.

Selection Process	Target Dates
Release and Issuance of the Request for Information (RFI)	January 23, 2020
Notification by Vendors of Intent to Propose	February 10, 2020
Questions Due	February 17, 2020
Date for the Village to Provide Answers to Questions	February 24, 2020
Responses Due	March 2, 2020
Decision on Vendor Finalists (Short-List)	March 2020
Demonstrations by Vendor Finalists	March 2020
Reference Checks	April 2020
Final Vendor Selection	April 2020
Contract Negotiations	April 2020
Implementation Start	May 2020

4. Evaluation Criteria

The Village of River Forest reserves the right to select the vendor who best meets the overall needs, based primarily on the following criteria (not listed in any order of importance):

- The overall capability to provide the required software features and capabilities
- The amount of vendor support that will be available for implementation, conversion, training, ongoing modifications, and software support
- The total costs of the system implementation and ongoing support
- The vendor's performance record to date in meeting the requirements of its existing customers, as well as the availability of users similar to the Village, to allow reference investigation
- The financial stability, longevity, and strength of the vendor
- Ease and intuitive use of software

5. Specific Response Information

The following is a list of River Forest's specific concerns and information request items. Please respond to each issue in detail in a section of your proposal response.

A. Implementation Methodology

Please describe your implementation methodology, with milestones and timeframes. Include a preliminary implementation schedule for all applications/functionality, including the required time for system and application training and program testing. Please include how you expect to sequence the installation of the various applications or application groupings.

B. Training and Education

Please provide your consulting and training options, including classroom (on-site and off-site), online (group and self-paced), training videos, and manuals. Include training for all required staff and users. Include ongoing training and user support group training.

C. Project Management

The Village of River Forest will provide a designated project manager and expects the vendor to do the same. Please include recommended vendor project management costs (Appendices G1 and G2) in the response and **describe, in detail, services to be provided.**

D. Customer Implementation Responsibilities

Please describe and/or provide a list of the typical customer implementation responsibilities.

E. Workflow Capabilities

Please provide information on your system's workflow capabilities. Describe the integration level with all systems. If you have no workflow capabilities, please indicate.

F. Mobile Field Computing

Please describe your solution's mobile field computing options, including full application access through wireless VPN connectivity (i.e., no vendor software required), mobile field application for use with laptops or mobile field applications with use of tablets (e.g., iPads, Surface, etc.)

G. Reporting Capabilities

Please provide information on overall system/solution reporting capabilities (e.g., canned reports, Ad Hoc reporting, executive dashboard, etc.).

H. Software System Architecture

Please describe the programming languages, operating systems, and database management system used for your application.

I. Cost Considerations

Initial one-time costs for hardware (if applicable), implementation, training, software licensing, travel, and related costs, etc., must be included with the price proposal. See electronic price proposal form (**Appendix G1 and G2**).

Recurring annual costs should be described in the proposal, clearly stating what is included (e.g., application upgrades, state and/or federal reporting requirements, hours of support, etc.) (**Appendices G1, G2, and H**). The Village prefers unlimited telephone support. If after-hours support is only available at an hourly rate, this should clearly be indicated.

The objective is to have **no hidden or unexpected costs**.

J. Vendor/Reseller Information

Please provide information related to your company as requested in **Appendix B**. In addition, specifically address the following issues:

- If you are a software reseller/partner, please provide the same company and reference information for your specific company in addition to the software vendor's information in **Appendices B and C**.
- If your proposed solution belongs to a parent/consolidation company, only provide references for the proposed solution in **Appendix C**.

K. References and User Base

Please provide references for ten (10) completed projects of similar scope and nature to the Organization, **preferably within the same region** and within the last three (3) years. A reference worksheet is provided in **Appendix E**.

Additionally, please provide an organization-name list of all active customers within the state of Illinois. Contact information is not necessary.

L. Hosted/SaaS Model

If your solution can only be deployed in a hosted/SaaS environment, complete "Appendix G1 – On-Premise Project Costs".

If your solution can only be deployed as an on-premise environment, then complete "Appendix G2 – Cloud/Hosted Project Costs"

Note: Both appendices G1 and G2 must be completed if the solution can be deployed as both hosted and on-premise.

6. Integration/Interface Capabilities

The Village is expecting to expand its integration and interfaces with key systems. Please describe any current capabilities, partnerships, or future considerations for the following types of applications/systems:

Below are specific integrations the Town currently utilize and/or need in the future:

Module Requiring Interface/Integration	Third-Party Software (Software Name and Version)	Interface Direction(s)	Frequency / Real-Time Active	Integration Type	Description
Parcel/Address Management	ArcGIS v10.5	One-Way <input checked="" type="checkbox"/> Two-Way <input type="checkbox"/>	Each Month <input checked="" type="checkbox"/>	Import/Export Routine <input checked="" type="checkbox"/> Built-In Integration <input type="checkbox"/>	IMPORT OF ASSESSOR'S OR OTHER PARCEL INFORMATION - Provide for the establishment and periodic update of County Assessor's database.
Permitting Planning Code Enforcement Inspections Licensing	Springbrook v7.18.0.0	One-Way <input checked="" type="checkbox"/> Two-Way <input type="checkbox"/>	As Needed <input checked="" type="checkbox"/>	Import/Export Routine <input checked="" type="checkbox"/> Built-In Integration <input type="checkbox"/>	FINANCIAL EXPORT - Ability to automatically or manually generate an export file based on user parameters containing cash transactions collected in the Land Management system.
Permitting and Planning	Electronic Plan Submittal	One-Way <input type="checkbox"/> Two-Way <input checked="" type="checkbox"/>	As Needed <input checked="" type="checkbox"/>	Import/Export Routine <input type="checkbox"/> Built-In Integration <input checked="" type="checkbox"/>	ELECTRONIC REVIEWS – Ability to integrate to an electronic plan review software. Please provide the vendors you integrate to.
Ad Hoc Reporting	3rd Party Reporting Software	One-Way <input checked="" type="checkbox"/> Two-Way <input type="checkbox"/>	Real-Time (Live) <input checked="" type="checkbox"/>	Import/Export Routine <input type="checkbox"/> Built-In Integration <input checked="" type="checkbox"/>	THIRD PARTY REPORT WRITERS - Ability to integrate with third-party report writing tools, such as SSRS, Crystal Reports and Cognos.
Permitting Planning Code Enforcement Inspections Licensing	Laserfiche v9.1.1	One-Way <input type="checkbox"/> Two-Way <input checked="" type="checkbox"/>	Real-Time (Live) <input checked="" type="checkbox"/>	Import/Export Routine <input type="checkbox"/> Built-In Integration <input checked="" type="checkbox"/>	ELECTRONIC CONTENT MANAGEMENT SYSTEM - System must integrate with Electronic Document Management System (To Be Determined).
Permitting Licensing & Registrations	State License Board	One-Way <input checked="" type="checkbox"/> Two-Way <input type="checkbox"/>	Real-Time (Live) <input checked="" type="checkbox"/>	Import/Export Routine <input type="checkbox"/> Built-In Integration <input checked="" type="checkbox"/>	STATE LICENSES BOARD - Ability to extract contractor information from the state licenses board and populate fields in permit modules contractor database.

Module Requiring Interface/Integration	Third-Party Software (Software Name and Version)	Interface Direction(s)	Frequency / Real-Time Active	Integration Type	Description
Cashiering	Online Payments	One-Way <input type="checkbox"/> Two-Way <input checked="" type="checkbox"/>	Real-Time (Live) <input checked="" type="checkbox"/>	Import/Export Routine <input type="checkbox"/> Built-In Integration <input checked="" type="checkbox"/>	ONLINE PAYMENTS - Ability to accept customer credit card payments online.
Cashiering	At the Counter	One-Way <input type="checkbox"/> Two-Way <input checked="" type="checkbox"/>	Real-Time (Live) <input checked="" type="checkbox"/>	Import/Export Routine <input type="checkbox"/> Built-In Integration <input checked="" type="checkbox"/>	OVER THE COUNTER PAYMENTS - Ability to accept customer credit card payments at the counter.
Gen Sys & Security	Email	One-Way <input checked="" type="checkbox"/> Two-Way <input type="checkbox"/>	Real-Time (Live) <input checked="" type="checkbox"/>	Import/Export Routine <input type="checkbox"/> Built-In Integration <input checked="" type="checkbox"/>	EMAIL - Sending emails from system utilizing standard SMTP protocols.
Gen Sys & Security	Active Directory	One-Way <input type="checkbox"/> Two-Way <input checked="" type="checkbox"/>	Real-Time (Live) <input checked="" type="checkbox"/>	Import/Export Routine <input type="checkbox"/> Built-In Integration <input checked="" type="checkbox"/>	SINGLE SIGN-ON - ACTIVE DIRECTORY - Support of Single-Sign-On and Active Directory.
Permitting Planning Code Enforcement Licensing	IVR	One-Way <input type="checkbox"/> Two-Way <input checked="" type="checkbox"/>	Real-Time (Live) <input checked="" type="checkbox"/>	Import/Export Routine <input type="checkbox"/> Built-In Integration <input checked="" type="checkbox"/>	INTERACTIVE VOICE RESPONSE SYSTEM - Ability to integrate with an interactive voice response system for inspection scheduling, status updates, and payments. Please provide list of IVR partners.

7. Volumes and Conversions

User License Information

Description	Quantity
Concurrent Users	5
Unique Full-User ID Licenses	9
Unique Inquiry-Only User ID Licenses	5

Volumes Information

Volume Description	Quantity
Planning/Entitlement Projects	
Number of active projects	3
Number of projects annually	12
Permitting	
Number of permits annually (average)	1,400
Inspections	
Number of inspections annually	1,600
Number of Inspectors	2
Code Enforcement	
Number of code case annually	200
Number of complaints received annually	3
Number of Inspectors	1
Business Licensing	
Number of active business licenses	230
Number of new business licenses created annually	20
Parcel/Address Management	
Number of addresses	2,960
Number of parcels	3,432
Cashiering	
Number of land management transactions annually	3,355
Annual revenue collected on land management applications	544,000

Conversion Information

Application/Information	Existing Software Product		
	Name	Version	Database
Permits	Springbrook	7.18.0.0	SQL
Contractors	Springbrook	7.18.0.0	SQL
Planning Projects	Excel	N/A	N/A
Permit Reviews	Excel	N/A	N/A
Code Enforcement Cases	Excel	N/A	N/A
Business License	Springbrook	7.18.0.0	SQL

8. Response Forms and Supporting Information

This section of the Information Request explains the required response forms and other supporting information designed to assist the vendors in their response.

Appendices need be filled-in and submitted using these electronic forms (Excel).

Appendix A – Land Management Feature/Function Worksheet Tabs

Appendix B *Vendor Profile*

Appendix C *Vendor References/Customer Base*

Appendix D *Vendor Customer Base*

Appendix E *Vendor References*

Appendix F *Vendor General System*

Appendix G1 *On-Premise Project Costs*

Appendix G1 *Cloud-Hosted Project Costs*

Appendix H *Interface Costs*

Appendix F *Conversion Costs*

Appendix J *Modification Costs*

Please also include in your response detailed information regarding **Section 5 (above) - Specific Response Information:**

- A. Implementation Methodology
- B. Training and Education
- C. Project Management
- D. Customer Implementation Responsibilities
- E. Workflow Capabilities
- F. Mobile Field Computing
- G. Reporting Capabilities
- H. Software System Architecture
- I. Cost Considerations

- J. Vendor/Reseller Information
- K. References and User Base
- L. Hosted/SaaS Model

A cover letter, proposal executive summary, and other system and company information is also appreciated.

Exhibit I. Davenport Response to Village Request for Proposals

Proposal for the Village of River Forest, IL



Land Management Software System

By: The Davenport Group USA, Ltd.

Due: March 2, 2020 @ 4:00 pm

Submitted by:

Jerry P. Davenport, President
The Davenport Group USA
651 W. Terra Cotta Avenue, Suite 231
Crystal Lake, IL 60014
Phone: 815-356-8244
Email: jerry@davengis.net



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Transmittal Letter



The Davenport Group USA, Ltd.
651 W Terra Cotta Ave, Suite 231
Crystal Lake, Illinois 60014
February 28, 2029

Ms. Lisa Scheiner
Assistant Village Administrator
Village of River Forest
400 Park Ave.
River Forest, IL 60305

RE: Proposal for Land Management Software System

Dear Software Selection Committee:

Why LAMA Software? We have a very good idea of the kinds of proposals you will receive to this RFP. What we offer is very different. We offer considerably more quality services, from seasoned veterans, at a lower cost. Our process is highly structured – including detailed case packets and test plans, and not just a high-level implementation study. We offer our clients a state-of-the-art product that has been developed entirely by us and which is fully upgraded and maintained by us. Unlike many vendors, we do not acquire another company's software, integrate it as best we can into our processes, run it for a few years, then scrap it for a new popular product, which we will have you purchase at an "honorable" price.

Comparing Services. Services are easy to compare. For example, let's look at onsite visits. We offer 16 days on-site with two professionals -- 30 professional days. You will be lucky to get 10 professional days with some of our competition. We develop case packets for all your case types. Some of our competition will save money by going straight to configuration from their implementation (configuration) study. We have professional testers and don't rely only on scripts. We will provide you with training materials that use your data, not model data that is like yours. In our experience, the quality of your program is directly related to the amount of services (implementation and training). Our extra efforts will make your produce that much better.

Just an additional note. When we come onsite, our professionals will include at least one functional process specialist (experienced city planner or building code professional), and one technical specialist (LAMA configuration, GIS, IT). Some of our competition don't see the need for a functional specialist. We understand what you do. In fact, the staff assigned to this project have extensive municipal planning and permitting experience in Illinois. We do all our training and support with our own staff. We do not outsource these important functions to another firm. We are an Illinois firm, not a firm with some rental space in Illinois. And our main office is about one hour away. That will get you great service and we will be billing you for very little travel time, which is a big part of any contract.

About Us and LAMA Software. Our solution is a GIS-based, .NET-based, SQL Server backend solution with an integrated Web module for the public and a Mobile Tablet/Phone App for your inspectors. LAMA comes completely and professionally configured by us, the creators of the software, to fit your needs. We have an extensive background in local government, both as employees and contractors. Our LAMA clients include local governments in 25 states and two provinces in Canada. Our clients include cities as large as Philadelphia and New Orleans, as well as a lengthy list of cities with 20,000 to 80,000 people. We have a particularly strong client base in the Midwest with municipalities in Ohio, Illinois, Indiana, Missouri, Kansas and Iowa. Our clients purchase a "Solution" and we deliver solutions that meet their requirements.

Licenses versus SaaS. We suspect that you may not be appreciating the difference between a Traditional Solution and a SaaS. A Traditional Solution provides you with a License. You will have a right to use the software whether or not you have paid annual maintenance. Under a SaaS Solution, you have a right of access to the software. You do not have a license. If you fail to pay the monthly or annual cost, you have no access to the server. In essence, you no longer have a program. We offer a third solution, called a Hybrid or Traditional Solution with Cloud Hosting. With that solution you have a license, and we will host the solution in the Cloud with Microsoft Azure. You will need to add \$3,780 in year one and annually for nine users on Cloud Hosting. Please see Cost Proposals for details.

Final Note. We included our Public Web CRM in your base cost – adding it gives you your integration with MS Outlook (Exchange Server) for free. Our Cost Proposals are included in pages 71-83.

I am the authorized agent and contact on this proposal. My contact information is included below. I believe that the Village of River Forest would fit in well with our client base and would welcome an opportunity to further present our program to you. I think you will be amazed!

Sincerely yours,



Jerry P. Davenport, AICP, MRP, JD
President, The Davenport Group USA, Ltd.



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The Davenport Group USA, Ltd.
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Crystal Lake, IL 60014

A. Implementation Methodology

1. Implementation Process

The LAMA software is what is described in the industry as a robust, highly configurable software application. That means that the software is flexibly designed to handle (map and implement) your existing processes, no matter how complex. On the other hand, the flexibility of our design puts a heavy emphasis on our implementation services. These services encompass defining requirements, configuration, customizations, process reengineering (if desired), test plan formulation and execution, training, support, and many onsite visits throughout the project.

A key point is that our software can adapt seamlessly to your existing processes. However, many of our clients have the opportunity to optimize and reconfigure workflows and think about the “why” in their current processes. Given our extensive background in local government, and especially our knowledge of permitting and planning in local government, we feel that we offer our clients some unique capabilities in restructuring workflows. The adaptability of the software to your processes is the reason our projects are very services oriented.

While the client has the capability to configure all aspects of the solution, optimum adaptability and performance are best achieved when set up by professionals with an intimate knowledge of both the software and your processes. As such, Davenport has realized that the key to a successful implementation is the amount of services rendered by us in the process. No other firm offers the amount of services or quality that we provide.

In order to make it easier for you to understand, we have organized those services by the timeline for when the services are rendered.

a. High Level Configuration Study

This study encompasses several tasks. It starts following contract signing with our implementation team collecting various pieces of information from your potential users. These include workflow diagrams, permit forms, inspection forms, ordinances, letters, notices, etc.

About two weeks after collecting input materials, several members of our team will put together a configuration study for your review. The configuration study attempts to map out generally how we will structure and set up the LAMA software to meet your peculiar needs. We will provide you a copy of the report and encourage you to comment. This study examines key facets of a particular case type, permit type, etc., including workflows, reviewers, fee calculations, required inspections, and data points captures. The components of this study are used in creating the Case Packets. The Case Packets expand in detail on the more generalized Configuration Study.

As part of the configuration study, our design team will examine each of the forms and reports to be generated from within the software. Our team will review the forms and reports to determine to what extent our standard forms can address the details needed and whether any forms and reports need to

be custom. We will also use these to identify pieces of information that need to be added to the databases.

After we have completed the Configuration Study, our team may set up one or more web demos and discuss the study with your stakeholders.

b. GIS Data Migration and Assessor's Database Integration

This task involves obtaining the GIS database and analyzing it to determine how best to set it up in LAMA and analyzing the Assessor's database to determine how best to integrate it. The process is complete when the data is migrated by our technical staff into LAMA and your own LAMA project file is populated with map layers.

c. Case Packets

This task continues the work done in the Configuration Study. The task involves the preparation of a detailed set of information necessary for our team to fully configure LAMA. It involves setting up each permit, license, planning and code enforcement case type (typically as many as 20 or 30 types per planning and permitting module), each with their own process of key events, with documents being submitted and prepared by the Village with each event, with checklists associated with these events, with details necessary to keep track of information for forms and reports, with document structure, with reviews and typical comments, with fees, inspections, etc. LAMA is unique in that all case types are land use sensitive. We do not mix the land use with the case type. A case type for a deck permit can be different for an office use than a single family residential one.

We usually roll the Case Packets out in groups, typically 25% in the first submission which we will review with you via the web and the remaining 75% in the second submission, which we will review with you onsite. We expect you to review the Case Packets and sign off on them within one week.

d. In-the-Cloud Installation (if Appropriate)

We will install the LAMA program in-the-cloud with your GIS layers set up appropriately for our configuration. The installation, which typically occurs two months from contract signing, is the beginning of your annual maintenance.

e. Configuration

We use the Case Packets as the basis for configuring the LAMA software. In addition to setting up the modules, the configuration includes setting up user permissions and capabilities, and other aspects of the Core Components.

f. Data Migration

Prior to executing the Test Plans, Davenport will write a program to migrate historical data sources into the system. The migration itself is done after the Test Plans are created for system stability, but before Test Plan Review, so the client can interact with familiar data in the system. We will share the data migration program with you so you can see how we have mapped your conversion. By writing a program, we have the opportunity to rerun the program at any time, and we often do to pick up pieces of information that was missed or mapped incorrectly. We have even rerun the program, in parts, in several points in the process, including at final training and go-live.

g. Davenport Test Plan and Execution

This task involves the formulation of Test Plans for many of the case types in the system. Based on the configuration study, the test plans attempt to prove the system implements the requirements. Davenport executes the Test Plans internally, making any necessary corrections, before submitting to the client.

h. Form Design

This task involves the design of the client's custom forms and identifying any modifications to standard reports to handle the peculiarities of the client's processes. Davenport will test most forms prior to Test Plan Review.

i. Client Server Installation (if Appropriate)

We will install the LAMA program on the client server with your GIS layers set up appropriately and the program tentatively configured. The installation, which typically occurs three to four months from contract signing, is the beginning of your annual maintenance.

j. Client Test Plan Review

This task begins with onsite visits from the Davenport Implementation and Training team. The purpose of this stage is for the client to complete the Test Plans drafted by Davenport. Individuals from Davenport's team will work with a small group of selected individuals from the Village staff who will be responsible for the tasks described in a particular Test Plan. A majority of the Test Plans will be completed onsite with Davenport staff. Following the work sessions on executing the Test Plans, the Village's Team may develop additional Test Plans and execute those. The Village will share Test Plans and any problems that are discovered with Davenport. Davenport will make such changes to the program, configuration, integration, data migration, and forms, as necessary, to address problems. If necessary, Test Plans will be executed again, and when satisfactorily completed, the individual member of the team who is responsible for that Test Plan will sign off on the same indicating it has been satisfactorily completed.

k. Report Configuration

This task involves the design of the client's custom reports and any modifications to standard reports to handle the peculiarities of the client's processes. Because Reports are highly dependent on the

configuration, Davenport often will design these towards the end of the process. The Village will test these during the two-weeks between Final Training and Go-Live.

l. Final Training

This task is initiated with the development of a Training Plan. Training includes Davenport Project Management and Training teams coming on-site and providing three to seven days of training in the use of the software program to the Village's users. Final Training is a mix of training on the modules and role-based training. Training is conducted in a seminar/work session setting with eight (8) to twelve (12) users in each class, supplemented with selected one-on-one sessions with key users. Modules are usually presented in two sessions, the first session emphasizing demonstrations with users then replicating the demonstration. The second session is built around hypotheticals for the users to work through. Role based sessions are often lecture and demonstration. They often have twice the number of users per class.

m. Go-Live

Davenport staff will be onsite for two to four days to ensure that the program is functioning properly and that the users are not having any problem using the program during the Go-Live period.

n. Post Go-Live Conference

Following Final Training and Go-Live, Davenport will address any configuration issues or bugs that might occur. At the same time, we will discuss with your key staff what is working well and what is not. We will look specifically at why certain processes are working well and determine how concepts of those processes can be applied to things that are not working well. Working together, we will formulate a path to resolving any remaining issues with the software configuration.

o. On-Going Services

Our firm provides many types of on-going services. These include User Support via the phone and email, and for our local clients, onsite. We offer Web Seminars on particular issues as they arise and on new functionality. We take requests from our clients for new functionality. Our staff reviews these requests and determines which ones to incorporate in the next or subsequent release(s). We offer post Go-Live training, if needed or requested. We provide eTicket support where clients can present us with an issue, see who is working on it, and follow its resolution. We provide our clients with a personal touch. Our users often develop a rapport with individuals in our organization. You won't have to wait in a queue and get passed around from one tech person to another while you try to have your problem addressed. You can call the person you are comfortable with and get direct assistance.

2. Detailed Milestones and Deliverables

The following is a sample tentative high-level view of the “Project Implementation Schedule” based on your implementation start date of May 2020. We will create a final project schedule during the Configuration Study in order to address tasks that may need more time and scheduling conflicts. Generally, projects such as your will take 5-6 months depending on the complexity. We use Microsoft Project to manage our projects.

Deliverables are colored in red and onsite meetings are in yellow.

Please see the following page.

Project Schedule and Implementation Milestones

Milestones -- Work Elements		%K	9-May-20	16-May-20	23-May-20	30-May-20	6-Jun-20	13-Jun-20	20-Jun-20	27-Jun-20	4-Jul-20	11-Jul-20	18-Jul-20	25-Jul-20	1-Aug-20	8-Aug-20	15-Aug-20	22-Aug-20	29-Aug-20	5-Sep-20	12-Sep-20	19-Sep-20	26-Sep-20	3-Oct-20	10-Oct-20	17-Oct-20	24-Oct-20	31-Oct-20	7-Nov-20	14-Nov-20	21-Nov-20
1	Contract Signing Kick-off Meeting	5.0																													
2	Configuration Study Questionnaires	2.0																													
3	Client collects documents and responds to questionnaire																														
4	Forms and Reports analyzed -- required changes identified	1.0																													
5	Configuration Study prepared	3.0																													
6	Key staff for Client review study with DG staff -- web demo	0.5																													
7	Configuration Report revised	0.5																													
8	Client reviews, edits Overall Configuration Report																														
9	15-25% of Case Packets (Phase 1): Permitting	4.0																													
10	15-25% of Case Packets (Phase 1): Planning	4.0																													
11	15-25% of Case Packets (Phase 1): Code Enforc't, Licensing	1.0																													
12	Client reviews, edits Phase 1 Case Packets via web																														
13	Revisions to Case Packets (Phase 1) Resubmitted	0.0																													
14	GIS data and Assessor data migrated and tested	3.0																													
15	Remaining of Case Packets (Phase 2): Permitting	5.0																													
16	Remaining of Case Packets (Phase 2): Planning	5.0																													
17	Remaining of Case Packets (Phase 2): Code Enf, Licensing	2.5																													
18	On-site review of Case Packets with Client	5.5																													
19	Installation of software in Cloud (if appropriate)	1.0																													
20	Table of Permitted Uses, Bulk Standards, Local Codes entered	2.0																													
21	Revisions to Case Packets Resubmitted (if needed)	0.0																													
22	System Configuration for Permitting	6.0																													
23	System Configuration for Planning	6.0																													
24	System Configuration for Code Enforcement, Licensing	3.0																													
25	Web demo on selected Configurations, if desired	0.0																													
26	Data migration -- Mapping Submitted for Review	2.0																													
27	Client review of Data Migration Mapping	0.0																													
28	Forms and Reports designed	3.0																													
29	Forms and Reports design reviewed by Client	0.0																													
30	Data migration revised	0.5																													
31	Test Plans for Permitting Prepared and Reconfiguration	3.0																													
32	Test Plans for Planning Prepared and Reconfiguration	3.0																													
33	Test Plans for Licensing/Code Enf Prepared and	1.0																													
34	Public Web element designed	3.0																													
35	Integration with 3rd Party software	2.0																													
36	Installation of software (Client provided access)	0.0																													
37	Test Plans Reviewed On-site	5.0																													
38	Client documents Test Plan failures	0.0																													
39	Test Plan Revisions Resubmitted (if needed)	0.0																													
40	Resubmitted Test Plans Reviewed	0.0																													
41	Data Migration (final round) completed	2.5																													
42	Configuration changes completed	2.0																													
43	Final Training Plan & Training Materials completed	2.0																													
44	On-site Final Training completed	6.0																													
45	List of Final Changes Submitted	0.0																													
46	Final Changes	1.0																													
47	Go-Live Assistance	4.0																													
		100.0																													
Client review and comments expected within 1 week of submittals																															
Comment: When DG is doing Casa Packets in Permitting, Client staff involved in those Permitting Case types will need to be readily available to answer questions; same for Planning and Licensing																															
Comment: DG staff assignments are somewhat flexible. However, the staff person that does the Configuration usually does the Test Plans.																															

3. Program Testing

Listed below are the main test types that will be performed for customizing and implementing the LAMA Solution Framework. All system test plans and conditions will be developed from the requirements listed in the RFP, the Davenport Group Proposal, and the resulting cases of the Configuration Study conducted immediately after project execution. The following types of testing are explained below.

a. Functional Testing

The objective of this test is to ensure that each element of the application meets the functional requirements of the Municipality as outlined in the:

- Land Management Software System RFP;
- The Davenport Group Proposal;
- Addendums and Other Agreements between the Municipality and the Davenport Group; and
- Other functional documents produced during the course of the project, i.e., the Implementation Study and resolution to issues/change requests/feedback.

The Functional Testing stage also includes **Validation Testing**, which is an intensive testing of the new functionality and customization to the user interface as necessitated by the functional requirements.

The third stage includes **Specific Functional Testing**. These are low-level tests which aim to test the individual business processes for the Municipality and other data flows within the Municipality and with external agencies.

b. Integration Testing

Integration Testing proves that all components of the LAMA Solution Framework interface with each other correctly and that there are no gaps in the data flow. The Final Integration Test proves that the solution functions as integrated unit when all the fixes are complete.

c. User Acceptance Test

The User Acceptance Test is planned and executed by the UAT Team with the Village's key implementation team. The User Acceptance Test ensures that the system operates in the manner expected, and any customized features function as intended. It is a high-level test, ensuring that there are no gaps in business workflow or functionality, that the GIS and assessor's data is populating the program, that data is populating the forms, any necessary triggers are working, any notifications are being sent, iterations are functioning, and the fees are calculating correctly.

d. Performance Testing

These tests ensure that the system provides acceptable response times.

e. Regression Testing

Regression Testing is performed after the release of any new functions. It ensures that:

- There is no impact on previously developed functionality of the software; and
- There is an increase in the functionality and stability of the software.

Regression Testing will be automated using the automated testing tool.

f. Operations Acceptance Testing

Operations Acceptance Testing is performed by the Systems Installation and Support group prior to implementing the system in a live site. The SIS team, consisting of both Davenport Group and Village representatives, will define their own testing criteria, and implement the tests.

g. More on User Acceptance Testing or Test Plan Review

Our technical team will develop Test Plans for each of the case types in the modules the Village is acquiring. The Test Plans will cover all your document management, detail entry, events, checklist integrations, triggers, review, fees and forms for every case type. The Village's program administrator will need to assign the Test Plans to individuals for testing. We will have already run the plans to determine that they work. We will then come on site at the beginning of User Acceptance for two to four days to execute most, if not all, the Test Plans with individuals to whom they were assigned. Prior to undertaking these joint exercises, we may ask the Village Testers to run some selected videos that we have prepared. This will provide them with the basics of the program. The first part of our testing will involve some training on the program. The Test Plans involve almost every aspect of the program. The Testers are encouraged to complete additional tests of the program and to develop additional test plans, if they desire. Every Tester will be required to sign off accepting their Test Plan or identify in what way the program failed or does not meet their requirements. In that event, the configuration or customization will be substantially modified, a revised or new Test Plan will be submitted for review and acceptance. We will not schedule Final Training until we are confident that the test plans will be successful.

4. Summary of Project Sequencing

We see this implementation as a collaboration between the Village and the Davenport Group. Our implementation of the LAMA solution is a straightforward, and easy to track, process. The steps are divided into logic components and each process has clear exit points. The client is expected to assign a project manager to coordinate with the Davenport project manager. In addition, Davenport highly recommends the Village assign a key staff person (one or two for each module) who will be responsible for meetings and document submission requests.

a. Project Plan

This section outlines the Project Plan for implementing the proposed solution. The Project Implementation or Plan consists of five major stages in the following order:

1. The **Configuration Study** analyzes all aspects of the software customization requirements and data migration sources.
2. **Software Configuration** is the process of implementing the Municipality's current business processes, codes, and custom workflow in the LAMA Solution Framework.
3. **Data Migration** is the process of mapping and migrating the Municipality's current data sources to the LAMA SQL Server database, providing the Municipality with historical data in their new software solution.
4. **Testing** outlines the tests to be applied, the processing of the test data, the automated testing scope and the desired results. Testing confirms the Municipality's acknowledgement that the proposed solution and customization will meet the project requirements.
5. **Deployment** is the process of implementing the software solution and training users on the system.

b. Project Schedule Summary

The schedule listed below is an approximation of major project event timeline. We feel this is a solid projection, since our LAMA Solution Framework currently implements virtually all the Municipality's software requirements. The contract execution date is not currently known, and the schedule may need to be adjusted to accommodate schedules and events at the Village. In short, the major events in the timelines listed below are:

1. Project and Contract Execution
2. Kick-off Meeting
3. Submission of Requested Information to the Municipality
4. Review of Submitted Information
5. Configuration Study Submitted to Municipality
6. Configuration Study Reviewed
7. 25% of Case Packets Prepared by Davenport
8. 25% of Case Packets Reviewed via Web Demo
9. Remaining Case Packets prepared
10. Remainder of Case Packets Reviewed Onsite

11. GIS Data and Assessor Data Migrated and Tested
12. Installation of Software in Cloud (if applicable)
13. System Configuration
14. Data Migration
15. Forms and Reports Designed
16. Test Plans Prepared
17. Public Web Elements Designed
18. Integration with Third Party Programs (if any)
19. Installation of Software on Client Server (if applicable)
20. Test Plans Reviewed Onsite
21. Data Migration Final Round
22. Reports Designed
23. Configuration Changes Completed
24. Final Training
25. Final Changes
26. Go-Live

For more detailed information, please see **Project Schedule and Implementation Milestones** on page 11. This schedule will show the milestone along with the work element detail.

B. Training and Education

1. Training



We always make our clients a partner in the training process. Our goal in delivering training is to make sure that all users, and in particular key users, have the technical skills needed to use LAMA. Training occurs directly and indirectly throughout the process. We will develop various training schedules during different stages of implementation.

Web Demos during Rough Configuration. During the review of the Case Packets, we will often conduct one or more web or on-site demos with your staff to familiarize them with the program so they can thoroughly review the Case Packets.

Executing Test Plans in UAT. During the Work Sessions on the Test Plans, your key staff (testing team) will be given basic instruction on how to adequately use the Core Components in LAMA and the modules of the program which they will be working in. The testing process is repetitive and in our experience your testing team will acquire at this time enough knowledge to be able to use the program to undertake certain tasks, such as creating a new permit, processing a workflow, adding details, etc.

- ✓ Web Demos
- ✓ Executing Test Plans
- ✓ Final Training
- ✓ One-On-One Training
- ✓ Classroom Training
- ✓ 125+ How-To-Do Videos
- ✓ 300+ Training Manual

Final Training. The Davenport Group will develop a final training schedule. Training is both role-based and module-based. As you might note from the sample on the following page, we tend to do a mixture of classroom and one-on-one training. Classroom training works particularly well if the municipality has a dedicated classroom or conference room which can accommodate up to 12 or more users at one time. The classroom should be equipped with workstations or users should have laptops. However, we are flexible and can adjust our entire training structure to your situation and style of learning. And, while a dedicated classroom for training is desirable, it is not critical. Training is one of the most important contributors to a successful project, so we guarantee it will be effective no matter what techniques we agree on.

In addition to classroom and one-on-one training, we also use web demos to demonstrate how to undertake certain tasks. LAMA comes with context sensitive help, 125+ videos and a 300+ page manual. We also provide an eTicket system and unlimited free phone support during any period under annual maintenance.

Go-Live Assistance. Davenport will provide you with Go-Live Assistance for two to four days with one or more of our professionals. (See section on Proposed Training in Cost Proposal.) The focus is on making sure that key users are able to do their job in a live setting. We also provide additional one-on-one training when users confront situations that were not anticipated by us or them.

Follow-up Training. Refresher sessions to maximize work efficiency can be added after Go-Live. Davenport will provide web demos after Go-Live on special subjects that you may be having concerns about. Every client is different, and every user is different. We have noticed that sometimes these classes tend to focus more on developing a flow to process cases.

Below is a sample of a Work Session Schedule/Test Plan. A detailed schedule will be created for your project and modules selected.

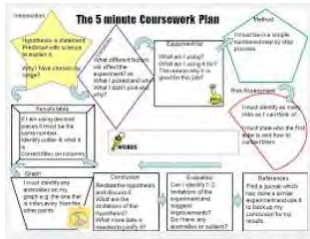
a. Sample - Work Session Schedule/Test Plan

Work Session Schedule									Number of City Personnel Involved: 6 to 12								
Test Plan Work Sessions									Number of DGUSA Involved: 2-3								
Day	8:30	9:00	9:30	10:00	10:30	11:00	11:30	12:00	12:30	1:00	1:30	2:00	2:30	3:00	3:30	4:00	4:30
Mon		Introduction			Permitting					Permitting				Permitting			
Mon		Introduction			Planning					Planning				Planning			
Tues		Permitting			Permitting					Permitting				Permitting			
Tues		Planning			Planning					Planning				Planning			
Wed		Code Enforcement			Code Enforcement					Code Enforcement				Code Enforcement			
Wed		Licensing			Licensing					Licensing				Licensing			
Structure: City Staff will be assigned LAMA Test Plans -- one for each case type, week before																	
City Staff limited to 2 persons on any one case type. DGUSA same.																	
System envisions running two Work Sessions concurrently																	
Most of the test plans will be covered in the Work Sessions																	

b. Sample – Training Schedule/Final Training

Final Training								Number of City Personnel Involved: <15									
								Number of DGUSA Involved: 2									
Day	8:30	9:00	9:30	10:00	10:30	11:00	11:30	12:00	12:30	1:00	1:30	2:00	2:30	3:00	3:30	4:00	4:30
Mon	Core Comp I (A)				Core Comp I (B)					Permitting I				Code Enforcement I			
Tues	Planning I				Permitting II					Code Enforcement II				Licensing I			
Wed	Planning II				Licensing II					Develop't Review				Mobility			
Thur	Forms and Reports				Bluebeam Revu					Public Web				ADMIN			
Class Sizes: <12																	
Note: 2 members of the UAT Team (12) will run the lead classroom workstation and assist Davenport																	
One member of Davenport staff will handle One-on-one training with staff not in classroom throughout timeframe.																	

2. Training Coursework



Change can have a profound effect on the acceptance of a new software program. We try to ease our new users into the program with encouragement and support – with procedural documentation, classroom and one-on-one training, with training videos, webinars, and sometimes a little “hand holding.” Final training typically lasts from three days to two weeks, depending on the modules purchased and the number of persons

being trained.

Different roles require different levels of training. For example, a permitting inspector’s role will be quite different than that of a permit intake person. There will be power users and people who will use the program just for reviewing a project or to look-up information. We provide a high level training plan that accommodates every type of user.

Core Components. All LAMA users are given a basic class in Core Components. This is an introduction to the simple skills every user will need to navigate comfortably through the program. It will cover screen layouts, dockable windows, the table, tools for navigation, addressing, searches, notifications, calendar permissions and much more. Power users will take a second class in Core Components introducing them to the more advanced elements of LAMA. Class outlines and support materials are included.

Named Modules (Permitting, Planning, Licensing, Code Enforcement). Classes are then scheduled for individual modules. Again, procedural documentation is supplemented with hands-on exercises. We conduct the basic introductory class and then a follow-up class with hypotheticals. Separate classes are held on the modules being installed for you – usually Permitting, Licensing, Projects and Planning, Code Enforcement, and Public Web. We also have other modules which if they are selected will be added or put in place of the above, namely Redevelopment, Work Orders, Historic Properties, and Infrastructure.

Role Based Classes. Classes are held on a number of subjects including Inspections and Mobility, Plan and Development Review, and Quick Information Retrieval.



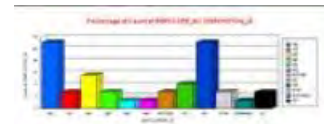
Inspections. Inspections are addressed in two classes. The first class focuses on the inspector’s role in LAMA. Items covered include the calendar/schedule, queries available pertaining to the inspector/inspections, making an inspection or re-inspection, fees (if they pertain), inspection reports, etc. The second class focuses on the mobile tablet/phone app and its functionality, including routing, applying checklists and violations in the field, completing inspections, taking pictures, finding and uploading documents, viewing nearby activity, voice activation, and printing.



Plan and Development Review. This class focuses primarily on the role of the reviewer in LAMA. Items covered include adding comments, creating templates, using templates, creating documents and distributing them, and changing statuses. In the event that you are using LAMA's markup functionality, we offer an additional class on Bluebeam Revu (mark-up, commenting, flatening, posting to the web, etc.).

Quick Information Retrieval (QIR). This class focuses primarily on what a front desk user whose primary function is answering quick questions concerning all the modules needs to know about the modules. These include finding owners, identifying zoning, finding permits, licenses, etc., finding the status of a permit, etc., checking schedules, starting a complaint, checking fees, etc.

Forms and Reports. LAMA uses Microsoft Word and Excel for producing forms, reports and letters. The program comes with many standard forms and reports, charts and graphs. This class will step the user into executing those existing reports. In addition, the class will teach the user how to edit and create forms using our "Key Words." The class will also address building queries with our Ad Hoc query builder and how to modify tables and export to Excel.



ADMIN Training. ADMIN training is addressed in one or two small group sessions outside the classroom. The first session is for IT users and addresses setting permissions, program installation, backing up and restoring the SQL database, and restoring the program in case of disaster. The other sessions are for administrators of the individual modules, in particular, permitting and licensing, and planning. These users will be given instruction on how to create and modify a case, how to modify workflows, add or delete reviewers, handle notifications, modify checklists, edit fees, etc.



3. Training/LAMA Documentation

The LAMA application is rich in documentation. It includes a 300+ page Manual that is updated annually, 125+ How-to-do Videos, Context Sensitive Help, Materials from Classroom Training, Release Notes with illustrations explaining how to execute new functionality and Specially Prepared Notes on Selected Items.

LAMA Manual. The LAMA manual provides full explanations and illustrations on how to execute LAMA's routines, functionality and procedures. It is full of handy tips. The manual is also available online.

How-To Videos. Davenport has prepared over 125 videos on how to undertake various tasks in LAMA. The videos are organized into overviews, basic tasks and more advanced sessions. The videos were prepared as mp4 files with Camtasia. They can be accessed by clicking on the **Help** menu in LAMA. Davenport is constantly adding new videos and reworking old videos when the screenshots become outdated.



125+
Training
Videos



Context
Sensitive
Help



300+
Training
Manual

Context Sensitive Help. LAMA users can click on the F1 key to access context sensitive help.

Materials from Classroom Training. During final training, all users are given the detailed materials related to modules or routines they have been trained in. These materials are loaded with notes on how to execute tasks. Special topic handouts are also included.

Release Notes. During a typical year, Davenport will probably issue one or two major releases with new functionality, and one or two others minor releases with occasional functionality. All our releases are accompanied by release notes with illustrations on how to execute the new functionality, or the processes that have been significantly modified from how they were originally executed.

Specially Prepared Notes on Selected Items. From time to time, we will issue special papers (sometimes only a single page) on how to execute a process that users seem to be having problems with. These papers include, for example, notes on how to reset passwords, how to set notifications, how to work around "things that go bump in the night," etc.

Admin Documentation. LAMA includes additional documentation on how to configure the LAMA software. This is the same manual that our own staff uses to configure the LAMA software.

4. Proposed Training and Support

We license by “named users.” Your RFP indicates that you will have nine users on the new software of which some will be field/mobile users. Training classes are tailored for job roles – all users on the LAMA program will attend classes on Core Components, which is the basis for the program and is shared and integrates with all modules. We propose the following onsite training and support:

Total On-Site Services	
Kick-Off Meeting	2 professionals for ½ day
Case Packets	2 professionals for 3 days or 3 professionals for 2 days
Test Plan Review	2 professionals for 3 days or 3 professionals for 2 days
Final Training	2 professionals for 4 days
Go-Live Assistance	2 professionals for 4 days
Post Go-Live	1 professionals 1 day

Kick-Off Meeting. This is a meeting between your key staff (and others if desired) and our key professional staff assigned to this project. We will go over our implementation process with you and answer any questions you have.

Case Packets. For a staff the size of the Village of River Forest, we are proposing to bring in 2 professionals for 3 days or 3 professionals for 2 days to work with your key staff to handle the review of Case Packets presented to the Village.

Test Plan Review. For a staff the size of the Village, we are proposing to bring in 2 professionals for 3 days or 3 professionals for 2 days to work with your key staff to handle the Work Sessions on the Test Plans. Test Plans by necessity will involve some basic training in the use of the program.

Final Training. For Final Training we would bring in 2 professionals for 4 days for classroom and one-on-one training. We usually use one presenter and two professional helping with one-on-one.

Go-Live Assistance. Davenport will provide you with Go-Live Assistance with 2 professional for 4 days. The focus is on making sure that key users are able to do their job in live settings. We also provide additional one-on-one training when users confront situations that were not anticipated by us or them.

Post Go-Live Follow-up. Approximately, four to six weeks after Go-Live, we do a Post Go-Live follow-up onsite and will bring in 1 professional for 1 day to answer questions, provide support and extra training where needed. Other training, which can be on-site, will be provided as necessary.

Follow-up Training. We offer refresher sessions to maximize work efficiency. These can be added after Go-Live. Davenport will provide web demos after Go-Live on special subjects that users may be having concerns about. Every client is different, and every user is different. We have noticed that sometimes these classes tend to focus more on developing a flow to process cases.

All Training Done by Davenport Professional Staff. We do not use third parties to train or configure our software. All our training is done by our own staff of professionals who are knowledgeable in the software, and are experienced in training persons on how to use it.

C. Project Management

1. Executive Summary

The Davenport Group's LAMA (Land Management) software provides a comprehensive land management solution. Our GIS-based solution, LAMA Server, handles practically all local government functions with an intuitive user interface and easy-to-use reporting, tracking, and time management functions. For the Village of River Forest, we recommend our LAMA Community Development Suite, which includes Core Components and the following modules: Permitting, Planning and Projects, Code Enforcement, Licensing, and our Public Web CRM. Inspections are fully integrated throughout the program -- each type inspection draws from its own checklists, codes (IMPC, IRC, etc.) and fact patterns.

In this proposal we also included data integration with Springbrook financial, which we have done in the past. We are assuming that your GIS will incorporate key land record fields from Springbrook that you want to have populated in LAMA. If it does not, we can design a merge of your Springbrook data with the GIS file. And this can be automated to run at regular intervals. We notice that you are using the Illinois GIS Consortium for your GIS. We are familiar with their structure and have worked with them on past projects (Carol Stream, et al). We can interface with the Village's current gateway, but we suggest using our preferred gateway, USAePay, at no additional cost. We will interface with Laserfiche, which is something we have done many times. Data migration will be from Excel, Access and Springbrook.

- Two-way integration -- Springbrook
- GIS from Illinois GIS Consortium
- USAePay gateway – no charge
- Integration with Laserfiche – no charge
- Outlook Integration – no charge
- Data migration from MS Excel, MS Access and Springbrook (Licensing)
- Active Directory
- Public Web (One Stop) included
- Mobile – Android and/or iOS (Apple)

LAMA comes with a document management element which organizes all documents in file folders associated to the permit, planning case type, etc. It also comes with an Advanced Search for Ad Hoc Reporting, as well as standard report templates. We are a full-service, customer-oriented company which will ensure satisfaction in meeting your project goals. See Cost Proposal for details.

Our Permitting module addresses Zoning Compliance Certificates, Building Permits (including Electrical, Plumbing, and Mechanical), Sign Permits, Right-of-Way Permits, Driveway Permits, Health Department related permits, and just about any type permit that can be found in Planning, Engineering and Public Works departments. Users can add, change, or delete permit types from the built-in administrative interfaces. Users can fully configure checklists attached to events in the process, participate in interdepartmental reviews, and associate an inspection profile with any case type. Case types take into consideration the type permit and land use. The module includes many checklists adapted from international codes.

Our Planning, Projects and Development Review module will handle your Zoning Map and Text Amendments, Conditional Use Permits, Preliminary and Final Subdivision Plats, Planned Development, and Variances. It also handles the City's own Capital Improvement and Engineering Projects, and the like. Each project has its own profile – who reviews it, types of actions, and timeframe. The user groups and auto-generated notifications associated with each project facilitate cross-departmental coordination and a highly efficient workflow.

The Licensing module addresses address-based licenses, such as contractor and health department related licenses and registrations, fire prevention inspections, special events, as well as non-address-based licensing, such as for contractors, animals and equipment. Licenses can be easily renewed with one or two clicks of the mouse. Licensing can interface with databases maintained by the State. LAMA will generate a flag when a permit attempts to use a contractor that is not licensed or insured, or whose license or insurance has expired.

Our Code Enforcement module handles both citizen complaints as well as those started by a code enforcement officer. The module is designed to eliminate typing in the field. Users can undertake inspections by checking boxes indicating location and pull up code references and typical fact patterns by clicking on items in a tree. Users can bring up workflows associated with various actions. The module includes all provisions from the International Property Maintenance Code. We will add a reasonable number of provisions from your local municipal code. The module includes an Adjudication element, Condemnation provisions and Eminent Domain. The module can be used for Rental Housing and Health Department inspections.

Our Public Web module allows citizens to apply for permits, complete details, upload documents, request inspections, track permit status and pay fees, etc. The public can view data in LAMA, start and complete applications, upload documents, track the status of a plan or project review, place items in a shopping cart, pay fees on-line, report a problem, and request an inspection. In addition, municipal staff can complete inspections in the field, staff from other agencies can upload documents and submit development review comments and change statuses. (The ability to make payments on-line requires a payment gateway.) Users can print forms and reports. The Public Web will dramatically reduce your office traffic.

LAMA's Mobile Tablet/Phone App allows inspectors to route their inspections for the day, find nearby permits, interface with permits, code incidents and licenses on the server, undertake inspections, including adding correction items, upload pictures and documents, view documents in LAMA on the server, schedule new inspections, etc. Nearly all information on LAMA's server is accessible through the phone application and the public web. We support both Android and iOS tablets and phones.

In this proposal we have included an option for a license of LAMA Markup Module which provides an interface with Bluebeam Revu, allowing users the ability to mark-up, edit and add comments to plans and drawings.

Our software solution provides a GIS-based comprehensive land management package encompassing functionality for all the Village's departmental needs. In addition, the same software used in the office can switch to Mobile Mode and be taken in the field for mobile data entry on tablets or laptops. Our

solution also has a web-services layer, allowing “live editing” of data anywhere an internet connection is available, whether in the field or at offsite locations.

Selected amenities of LAMA Server include:

- Exhaustive search function, allowing the user to search by any parameter, including ones created by them
- Multi-layer security, enabling administrator-defined user groups to access documents and participate in review processes as appropriate
- A flexible, user-friendly reporting function that allows both standard and custom reports
- Tracking of time spent by developers and the City on each project
- Project-specific document libraries
- Ability to track contractors’ licenses and view every project a contractor has ever worked on
- Ability to link to external business partners such as state department database
- Cashiering element enabling fee calculation, reporting and updating
- Integrated credit card processing and online payments through public web CRM
- Ability to interface with other programs, such as accounting software, document management software, etc.

LAMA offers typical features found in high-end, GIS-based solutions. **LAMA sets itself apart from other programs in several ways:**

- The raw speed with which LAMA can search GIS layers on addresses or parcels, enter and modify information in individual records, etc.
- The extent of its integration with GIS and Assessor’s data: impact fees can be calculated from values in GIS layers; different standards of review can be applied based on proximity to streams, wetlands and other natural resource constraints; inspections can be assigned to inspectors based on service territories, property ownership is updated when you need it.
- The “event driven” structure of the Planning and Permitting modules. Our event scheduler will map a critical path for review. That path can be modified by the user when workflows change. It can be automatically recalculated when applicants fail to deliver resubmissions on time. LAMA will calculate time in the hands of the Village versus the developer.
- The robustness of its Notifications and Messaging elements. Nearly 100 events, many with 30 to 40 qualifications, can be programmed by the user to create Notifications.
- The capabilities of our Development Review process.
- The extent to which we have avoided significant data entry while in mobile mode through preloaded fact patterns and code provisions that can be used and modified in Code Enforcement and Permitting.
- Our ability to address ancillary programs, such as a Rental Housing (Carbondale), Adjudication (Gurnee), Redevelopment (Philadelphia), Condemnation (New Orleans).

- The integration of Microsoft Outlook calendar with LAMA's calendar.
- The extent to which the program can be configured by the user. LAMA is unique in the degree to which the user can modify the program to address changes in the workflow, the addition of new case types, etc.
- Its "modernity." LAMA is GIS-based, .NET-based, with SQL Server databases.

The Davenport Group sets itself above the pack in several ways:

- Our commitment to service. Calls for service can be routed by the client to our Help Desk or our Technical Staff. All calls are addressed promptly – 93% of phone calls received for support are answered "live" by one of our staff immediately.
- The extent to which we have modified our program to address the needs of our clients. Our clients have told us the kinds of new features they want (e.g., a drill-down that will pop-up a tree with every permit, incident, plan, document, and piece of data related to a parcel in the system), and we have delivered new program elements (housing inspection forms) and revised designs (work orders) in amazingly short times.
- Our maintenance program which includes several free items -- product upgrades, phone support, monthly web demos on new functionality and special topics, a generous number of custom reports and one or more on-site training days per year.
- Our qualifications: Microsoft business partner and developer; ESRI business partner and developer (20 years); extensive experience and knowledge in local government planning, permitting, code enforcement, and computer services.
- The solidity and stability of our program.

In summary, we are a full-service firm who understands your processes. A team headed by a project manager will be set up to handle your project from beginning to end. Besides the basic software and modules, we have included services for implementation and configuration, data migrations and integrations, training and documentation, forms and reports, support and maintenance. Unlike many of our competitors who have rigid workflows and limited details, our software is highly configurable to meet your departmental needs. We have experts in the fields of permitting, planning, code enforcement, GIS, IT, as well as software development who will guide you through the process. We have a highly structured implementation process which ensures that your "LAMA will be up and running" on time. We have designed the program, written all the codes and are quite capable of doing custom programming to address specific client needs. Although LAMA is robust, our users tell us that the software is "intuitive" and "easy to use."

2. Appendices G1 and G2

See Excel spreadsheet, as required in RFP.

D. Customer Implementation Responsibilities

1. Assigned Roles and Responsibilities

Davenport provides an unprecedented high level of services on every one of its LAMA contracts. We generally run three implementation teams. The project manager is involved in almost every aspect of the project. Molly Booth will be assigned as the Project Manager for the Village of River Forest. Molly has been with us for three years and is a seasoned project manager. She understands your processes, as she served as Sr. Planner for the Village of Gurnee for 10 years.

Other members of the team who will be assigned to your project are: Jane Parkhouse (Implementation), Fred Mutter (Licensing), Dave Batson (Code Enforcement), Ben Davenport (Permitting), Jerry Davenport, (Planning), AJ Plumlee (Mobility), Drew Davenport (Public Web).

Below is a detailed table summarizing the project roles and description of such.

Role	Person/Position	Role Description
Project Manager	Molly Booth, AICP, MUP, BA	Supervisor of team; responsible for QC and time management; interacts with City Project Manager
Configuration Team – Document Collection and Assemblage	Molly Booth, AICP, MUP, BA Jane M Parkhouse, AS	Identifies and collect key documents
Configuration Team – Case Packet Review Team	Molly Booth, AICP, MUP, BA Jerry P Davenport, AICP, MRP, JD	Addresses workflow; details Addresses forms and reports Addresses IT, programming, etc.
Configuration Team – Document Production and Process Analysis	Molly Booth, AICP, MUP, BA Jerry P Davenport, AICP, MRP, JD Jane M Parkhouse, AS	Addresses workflow; details Addresses forms and reports Addresses IT, programming, etc.
Case Packets – Permitting, Planning, Code Enforcement, Licensing	Molly Booth, AICP, MUP, BA Jerry P Davenport, AICP, MRP, JD (Planning) Benjamin K Davenport, MCAD, MCSD, BA (Permitting) Fred Mutter (Licensing) Dave Batson, AS (Code Enforcement)	Prepare Case Packets. Addresses all aspects in the case, setting out the fields that need to be populated in the database, the data types, dropdown lists, default values and dependencies, etc.
Configuration – Permitting; Planning and Code Enforcement; Licensing, Public Web	Molly Booth, AICP, MUP, BA Jerry P Davenport, AICP, MRP, JD (Planning) Benjamin K Davenport, MCAD, MCSD, BA (Permitting) Fred Mutter, BS (Licensing) Dave Batson, AS (Code Enforcement)	Configures Permitting and Licensing Configures Planning & Code Configures Public Web

Role	Person/Position	Role Description
Configuration Review and Testing	Molly Booth, AICP, MUP, BA Jane Parkhouse, AS	Test Configuration
GIS Data Migration	Benjamin K Davenport, MCAD, MCSD, BA	Migrates GIS and Assessor's Data; sets up Mapping
Test Plan Design	Molly Booth, AICP, MUP, BA Jerry P Davenport, AICP, MRP, JD (Planning) Benjamin K Davenport, MCAD, MCSD, BA (Permitting) Fred Mutter, BS (Licensing) Dave Batson, AS (Code Enforcement)	Design Test Cases for all modules Reviews Test Case Design
Test Plan Review (pre-work Session)	Molly Booth, AICP, MUP, BA Jerry P Davenport, AICP, MRP, JD	Implement Test Cases Implement Test Cases
Forms and Reports Designed	Jane M Parkhouse, AS Andrew J Plumlee, BA	Design Forms and Reports
Forms and Reports Review and Testing	Jane M Parkhouse, AS Andrew J Plumlee, BA	Tests Forms and Reports
Data Migration	Benjamin K Davenport, MCAD, MCSD, BA	Writes Program to Migrate Data and Implements Same
Data Migration Testing	Fred Mutter, BS or Jane M Parkhouse, AS	Tests Data Migration
Work Sessions on Test Plans	Molly Booth, AICP, MUP, BA Drew Davenport, BS or Jerry P Davenport, AICP, MRP, JD	Implement Test Cases in UAT
Reconfiguration	Benjamin K Davenport, MCAD, MCSD, BA Jerry P Davenport, AICP, MRP, JD Drew Davenport, BS	Revise Configuration Per Test Cases
Reconfiguration Testing	Fred Mutter, BS or Jane M Parkhouse, AS	Test Configuration Rerunning Test Cases
Public Web	Drew Davenport, BS	Implements Public Web
Mobility	Andrew J Plumlee, BA	Lead Developer, Tester and Training on Mobile Units
Final Training	Molly Booth, AICP, MUP, BA Drew Davenport, BS	Lead Trainer Assist in Training
Reconfiguration	Molly Booth, AICP, MUP, BA Drew Davenport, BS	Revise Configuration Per Test Cases (depending on case type)
Go-Live On-site Assistance	Molly Booth, AICP, MUP, BA Drew Davenport, BS	Provide On-site Assistance at Go-Live

2. Davenport Group Project Team

At one time or another every member of our team has served as project manager, has worked on implementation studies, configuration and customization, forms and reports, training, and support. At least four members of the firm have worked on programming modifications in LAMA, and on data migration. Every member of our team is cross trained for multiple roles. We frequently approach all projects and problems as a team.

Below is a short summary of the proposed project team.

Molly Booth, MUP, BA. Molly will be the assigned project manager for The Davenport Group team. Molly is a seasoned city planner with more than 10 years municipal experience with local governments. She has a master's degree in city planning from the University of Wisconsin. Molly has a broad background in Community Development taking in permitting, code enforcement, and planning. She has worked in Wisconsin and Illinois. Molly served as a senior planner for the Village of Gurnee for ten years – and served as a LAMA Administrator for five of them. Since joining the Davenport Group USA in 2017, Molly has worked as a Project Manager on many LAMA Implementation projects including Riley County (Kansas), City of Columbia (Tennessee), City of Montclair (California) and Berkeley County (Kansas). In addition to serving as Project Manager from Configuration Study to Go-Live, she also completed Case Packets and Test Plans, as well as fully configured the Planning Module, and served as lead trainer for each of these communities. She served a similar role for the City of Salina (Kansas).

Jerry P. Davenport, AICP, MRP, MA, JD. Jerry is the President of the firm. He has a strong background in business processes related to permitting and planning. He holds a master's degree in City and Regional Planning and a law degree from the University of North Carolina at Chapel Hill. He has worked as a planning and development director for 15 years in three municipalities in North Carolina and Virginia, and a regional agency in Pennsylvania. He has also served as a municipal attorney in North Carolina. Jerry served as a former administrator of the CAMA permit program for the N. C. Department of Natural Resources and as an Administrative Law Judge. He holds certifications in Stormwater Management and Transportation Planning. Jerry has been the project manager for close to a hundred projects with local governments from 1979 -1983 and 1994 to present. He has supervised or participated in the development of GIS systems and LAMA deployments for over 80 municipalities in the United States. He has served as Project Manager on many projects, including North Slope Alaska LAMA Implementation. He has authored zoning ordinance, comprehensive plans, impact studies for about a dozen municipalities in Illinois, and dozens more in other states. Jerry's articles on GIS have appeared in Planning Magazine (Publication of APA) and InfoTech (Publication of ICMA). He has been a frequent speaker at both the Illinois GIS Conferences and GMIS Conferences. Jerry's colorful past includes having studied as an undergraduate at the University of Exeter in England.

Benjamin K. Davenport, MCAD, MCSD, MCP, BS. Ben is the CEO of the firm. He oversees all programming and software development. He is a solutions architect and our Software Division Chief.

He has a BA in mathematics and geography from the University of North Carolina at Chapel Hill and has completed post-graduate work at the University of Phoenix. Ben holds many Microsoft certifications, including MCP, MCAD and MCSA. He has worked in IT with several local governments in the western United States, including Lake Havasu City in Arizona and El Paso County in Colorado. He headed up software design projects for InfoTech in Washington, DC before joining the Davenport Group (USA) in 2004. Recognized by his peers as one of the top programmers in the United States, he has more than 20 years' experience in designing software. He has served as the lead developer of our LAMA program and will serve as lead in developing any new features or customizations to the LAMA program to address our client's needs. He has overseen the configuration, customization and deployment of every project our firm has worked on. He will oversee all technical aspects related to the implementation process. Ben's colorful past includes several years working as a project manager for programming teams in India.

Jane M. Parkhouse, AS. Jane has an AS from McHenry County College. She has worked as an administrator with engineering, insurance and licensing firms and as a development coordinator. She heads our Training and Support teams. She is the primary author of our 300+ page Training Manual and has created over a hundred videos on how to undertake various tasks in LAMA. Jane maintains many of our client's GIS systems, updating parcels, water, sewer, stormwater and streets, and doing data conversion. She has worked with our firm in GIS, testing, training and support for more than 10 years. She has completed coursework with ESRI. She has served as an assistant project manager for her entire time with our firm, and during the last three years has emerged as a project manager. Her projects include the LAMA implementations for the Village of Carol Stream, 2015, and the City of Harrisonburg, 2017. Jane has been with The Davenport Group for 17 years.

Andrew S. Davenport, BS. Drew is an important part of our development team. He has a BS in Information Systems with a minor in Computer Science from Missouri University of Science and Technology (formerly University of Missouri at Rolla). He has worked in IT and programming for Aon and Hewitt in the Chicago area. Since joining the Davenport Group USA in 2012, Drew has worked as the Project Tech on many LAMA Implementation projects including Riley County (Kansas), City of Columbia (Tennessee), City of Montclair (California) and Berkeley County (Kansas). Drew oversees the deployment of LAMA updates and handles the customizations our Public Web module for our clients. Among his accomplishments is well-received redesign of the City of Philadelphia Land Bank and Philadelphia Redevelopment Authority's web site for handling expressions of interest, asset management, work orders and processing of redevelopment projects in 2017. Drew is a major contributor to the design and implementation of our new LAMA Web interface, scheduled for release in 2020. Many of our clients know Drew from his skill in handling support calls.

Andrew J Plumlee, BA. AJ is an important part of our development team. AJ has a BA in Political Science with an emphasis on Local Governments from Gonzaga University. He has completed coursework in programming at the University of Colorado at Colorado Springs. AJ is a Java, C#, Ruby and Flutter programmer. He has served as the lead in developing our Mobile Tablet/Phone Apps. He formerly was employed by a software design firm, Susco Solutions, in New Orleans. He is a capable

onsite support specialist and handled onsite services, including configuration, customization, training and support, on the City of New Orleans project. AJ studied as a programmer under Ben Davenport. As part of our technical team, he has taken the lead in modifying our existing LAMA program, has handled his fair share of support calls, and has reconfigured many of our client's systems. He is known for his skills in designing reports in SQL. He has worked with our firm since 2011.

Fred Mutter, BS. Fred is a key member of both our project management and support teams. Fred has a BS in Microbiology and a background in Engineering. Fred has worked as a project manager and as technical staff for our firm and other major firms. Fred's project management experience includes a half dozen years assisting as a project manager with our firm before managing many of his own projects in the last three years. Fred was the project manager for the Campbell County (Wyoming), Oldham County (Kentucky), Cumberland County (Nova Scotia), City of Cedar Falls (Iowa) and City of Salina (Kansas) projects. Fred is very versatile – in addition to working as a project manager, he has configured our program for a number of clients, has participated in testing, has served on our training teams and has handled advanced technical support issues. Fred leads our support team. Fred's Microbiology background makes him especially talented for finding bugs in software. He has been with our firm since 2008. Fred is working on his project manager certification. Fred has a rather colorful past, having worked as a teacher in China and Japan.

Adelynn Khoo, BA. Adelynn received her B.A. from Colorado College where she majored in Mathematical Economics and minored in Computer Science. She discovered her passion for programming in college and studied Object-Oriented Design, Agile programming, and Test-Driven Development. She has a background in C, C#, Python, Java, and several other programming languages. She is also a master of human languages and speaks fluent Mandarin, Cantonese, intermediate French, and is working on learning her fifth language. Since joining the Davenport Group in 2017 as a member of our programming team, Adelynn has worked on researching, designing, and deploying software updates for the company. She also works to tailor reports for several of our clients. She has served as Project Tech on Medina County LAMA Implementation and Florence County LAMA Implementation. Before joining the Davenport Group, Adelynn designed websites, prepared and executed marketing schemes, and provided customer support for several small businesses in the Tucson area.

Jennifer Cecil, MPP. Jen is a project manager, trainer, and support technician, as well as a proud former bureaucrat with more than 10 years of experience working for the City of New Orleans in the permitting and business field. She continues to serve the public, one level removed, by serving public servants via The Davenport Group. She holds a master's degree in Public Policy with an emphasis in econometrics and program evaluation. She served the City of New Orleans as the Director of its One Stop, which included departments responsible for Permitting, Inspections, City Planning, Licensing, Special Events, Historic Districts, and 11 other reviewing agencies for seven years. Previously, Jen served as the City of New Orleans' Capital Budget Director, and she is extremely proud of the hardest job with the level responsibility she has ever held – as an elementary school teacher for four years. Jen has been involved with several other integrations and specialized applications in various roles including municipal

knowledge base development, restructuring and redesign of permitting web content for the City, UI/UX testing, blighstatus.nola.gov, onestopapp.nola.gov, custom applications for elected officials, etc. She particularly enjoys how the LAMA software implementation process empowers local governments to streamline and customize their processes.

Dave Batson, AS. Dave has an incredible background in local government that includes 24 years as Village Trustee in Illinois, which overlapped with an even longer period as a supervisor with several manufacturing firms. He has also served for 15 years as a GIS and IT professional with the Village of New Lenox. Dave has a strong programming background which includes experience in Basic, Fortran, C+, C#, Visual Basic and SQL. Dave has completed case packets, configuration and test plans for our firm. He has worked with our programming team. He was a LAMA Administrator for the Village of New Lenox for five years before joining our firm.

3. Team Resumes

The following pages contain full resumes of the Davenport Group implementation team.

Molly Booth, MUP, BA Project Manager

Title	Molly Booth – Project Manager. Configuration Specialist.
Role	Software Configuration, Prepare Case Packets and Test Plans, Customer Support and Trainer.
Description of Project Roles & Responsibilities	<ul style="list-style-type: none"> ○ Project Manager for LAMA Implementation. Coordinating all aspects of program – from Configuration Study to Post Go-Live Support. ○ Prepared Case Packets and Test Plans for Planning Module. ○ Serve as Lead Trainer. ○ Configure LAMA's Planning Module, handling difficult workflows involving multiple board and staff meetings, concurrent and consecutive reviews by departments and individual staff members, iterations, and development review. ○ Configure LAMA Code Enforcement Module for selected clients. ○ Design Forms and Reports, especially Planning related, using Microsoft Word and Excel ○ Completed Configuration Studies ○ Research
Home Office Location	651 W. Terra Cotta Ave., Suite 231, Crystal Lake, IL 60014
List of Selected Past Projects where Resource Implemented the Proposed Product	<ul style="list-style-type: none"> ○ Berkeley County, West Virginia. Project Manager for County's LAMA Implementation. Coordinating all aspects of program – from Configuration Study to Finish. Prepared Case Packets and Test Plans for Planning Module. ○ City of Montclair, California. Project Manager for City's LAMA Implementation. Coordinating all aspects of program – from Configuration Study to Post Go-Live Support. Prepared Case Packets and Test Plans for Planning Module. Lead Trainer. ○ City of Columbia, Tennessee. Project Manager for City's LAMA Implementation. Coordinating all aspects of program – from Configuration Study to Post Go-Live Support. Prepared Case Packets and Test Plans for Planning Module. Lead Trainer. ○ Riley County, Kansas. Prepared Case Packets and Test Plans for Planning Module. Lead Trainer. ○ City of Salina, KS. Member of the Davenport Group Configuration Team. Assisted in preparation of Configuration Study. Prepared Case Packets and Test Plans. Configured LAMA software ○ Urban Planner: Village of Gurnee -- 10+ years of experience in municipal government. <ul style="list-style-type: none"> ▪ Author Comprehensive Zoning Ordinance update for Village ▪ LAMA Administrator

	<ul style="list-style-type: none"> ▪ Coordination with multiple departments and agencies for variety of large and small scale commercial and residential development projects. ▪ LAMA Coordinator for Village
List of Selected Past Pre-Davenport Employment	<ul style="list-style-type: none"> ○ Urban Planner, Village of Gurnee, Gurnee, Illinois ○ Project Coordinator, WasteCap Resource Solutions, Milwaukee, Wisconsin
Educational Background	<ul style="list-style-type: none"> ○ Master of Urban Planning, University of Wisconsin - Milwaukee, Milwaukee, Wisconsin ○ Bachelor of Arts, St. Norbert College, De Pere, Wisconsin
Professional Registrations & Memberships	<ul style="list-style-type: none"> ○ American Planning Association (APA) ○ APA – Wisconsin Chapter

Jerry P Davenport, AICP, MRP, MA, JD

Title	Jerry P. Davenport – President, Division Chief: Operations, Business Processes
Role	Division Chief: Business Process and Functional Design Specialist; Software Configuration; On-Site and Web Training; User and Technical Support; Staff Attorney
Description of Project Roles & Responsibilities	<ul style="list-style-type: none">○ Business Process Advisor: Advised firm and municipality on business processes (workflows, details, functionality; reports in municipal Planning and Permitting)○ Develop Case Packets, Configure LAMA Software and Prepare Test Plans on new projects in Planning or Permitting, sometimes Code Enforcement and Adjudication.○ Project Manager: Managed all aspects of project or parts of project; in particular, from contract signing through configuration. Coordinated with municipal staff.○ Training and Support: Participated in On-site Training teams.○ Administration: Managed firm's budgets and day to day operations. Handled contract negotiations with prospective clients.
Home Office	651 W. Terra Cotta Ave., Suite 231, Crystal Lake, IL 60014
List of Selected Past Projects where Resource Implemented the Proposed Product	<ul style="list-style-type: none">○ City of Salina, KS. Lead Advisor to City on Business Processes related to Permitting and Planning; Lead in Configuration Study; Lead in developing Case Packets, Configuration and Test Plans for same. <i>Case Packets translate Client requirements to LAMA logic; Test Plans formulate testing methodology for Client validation.</i>○ City of Harrisonburg, VA. Lead Advisor to City on Business Processes related to Permitting and Planning; Lead in Configuration Study; Lead in developing Case Packets, Configuration and Test Plans for same.○ Village of Carol Stream. Lead Advisor to Village on Business Processes related to Permitting and Planning; Lead in Configuration Study. Lead in developing Case Packets, Configuration and Test Plans; Member of Onsite Training Team.○ City of Ankeny, IA. Served as Project Manager through Implementation Study; Lead Advisor to City on Business Processes related to Permitting and Planning; Member of Onsite Training Teams.○ Oldham County, KY. Lead Advisor to County on Business Processes related to Permitting and Planning; Lead in Configuration Study. Lead in developing Case Packets and Test Plans.○ City of New Orleans, LA. Lead Advisor to City on Business Processes related to Planning and Code Enforcement; Member of Configuration Team; Member of On-Site Training Teams; Participated in Onsite Support○ Village of Gurnee, IL. Project Manager. Advisor to City on Business

	<p>Processes related to Planning and Code Enforcement; Member of Configuration Team; Member of Onsite Training Teams; Participated in Onsite Support</p> <ul style="list-style-type: none"> o Similar role on 40+/- other LAMA projects.
List of Selected Past Projects where Resource Served as Project Manager or Author	<ul style="list-style-type: none"> o Project Manager, GIS System, City of Algonquin, Illinois o Project Manager, GIS System, Village of Barrington, Illinois o Project Manager, GIS System, Algonquin Township, Illinois o Project Manager, GIS System, City of Zion, Illinois o Project Manager, GIS System, City of Western Springs, Illinois o Author, Comprehensive Plan, City of Marengo, Illinois o Author, Comprehensive Plan, City of Harvard, Illinois o Author, Zoning Ordinance, City of Cary, Illinois o Author, Zoning Ordinance, Town of Culpeper, Virginia o Author, Unified Development Ord., City of Henderson, North Carolina o Author, Subdivision Regulations, City of Marengo, Illinois o Author, Comprehensive Plan, Currituck County, North Carolina o Author, Comprehensive Plan, Town of Nags Head, North Carolina o Author, Comprehensive Plan, City of Atlantic Beach, North Carolina o Author, Comprehensive Plan, City of New Berne, North Carolina o Developer, Adjudication Software, City of Kankakee, Illinois
Prior Employment	<ul style="list-style-type: none"> o GIS Specialist, Smith Engineering Consultants, Inc., McHenry, Illinois o Community Development Director for Town of Culpeper, Virginia o Attorney, Davenport and Reinhardt, Durham, North Carolina o Community Development Director for City of Henderson, North Carolina o Senior Planner, Town of Carrboro, North Carolina o Executive Director, Northwest Pennsylvania Futures Committee o Staff Attorney, Department of Natural Resources, State of North Carolina o Attorney, Davenport, Avery and Most, Hillsborough, North Carolina
Educational Background	<ul style="list-style-type: none"> o MRP University of North Carolina at Chapel Hill o JD University of North Carolina at Chapel Hill o MA Bowling Green State University o BA St. Bonaventure University o Undergraduate work, University of Exeter, England o Post-graduate work in GIS, James Madison University o Post-graduate work in GIS, University of Wisconsin
Professional Registrations & Memberships	<ul style="list-style-type: none"> o AICP Membership o Member, North Carolina Bar and North Carolina Academy of Trial Lawyers o Member, GMIS o Author of several articles on GIS in APA Magazine and ICMA publication o Accepted as an Expert Witness in City Planning in hundreds of cases.

Benjamin K Davenport, Division Chief, MCAD, MCSD, MRP, BA

Title	Benjamin K Davenport – Division Chief, Software Development
Role	Division Chief: Software Design and Implementation. Principal Architect of LAMA Software Program, Supervised Data Migration and Integration; Trainer
Description of Project Roles & Responsibilities	<ul style="list-style-type: none">○ Product Architect for LAMA: Developed Permitting and Inspections, Code Enforcement, Planning, Projects and Development Review, Licensing , Work Orders, Redevelopment, Historic Properties, Infrastructure modules for LAMA Software, a comprehensive Land Management solution leveraged on ESRI and Microsoft .NET Technology and built on SQL Server Enterprise databases.; Supervised Design of LAMA One-Stop Public Web Module; Designed or supervised the design of Many Special Functions (Notifications, Cashiering, Document Management, Mobility, Exchange Integration, Scheduling, etc.); Supervised the Design of LAMA Mobile Tablet/Phone App.○ Project Manager: Managed all aspects of projects or parts of projects, for all projects from configuration to deployment.○ Software Development and Implementation: Developed or supervised the development of all the code in the LAMA Program.○ Testing Supervisor: Supervised team in testing all code.○ Forms and Reports Supervisor: Designed the structure for delivering quality forms and reports using Microsoft Word and Excel. Supervised forms and reports produced by staff.○ Support Supervisor: Supervised all technical support issues; handled the more difficult issues related to the software.○ GIS Specialist.○ Office Manager: Managed the Colorado office of firm. Handled technical issues related to the firm's partnerships with Microsoft and ESRI.
Home Office Location	5030 Boardwalk Dr., Suite 150, Colorado Springs, CO 80929
List of Selected Past Projects where Resource Implemented the Proposed Product	<p>City of Ankeny, Iowa. Project Manager from Configuration to Deployment. Configured or supervised the configuration of most of the program; designed or implemented the design related to adding new custom features for City; migrated data from several other programs to LAMA; designed integration with a number of other programs; participated in training; handled or supervised technical support.</p> <p>Oldham County, Kentucky. Project Manager. Setup the configuration and programming for the County and three municipalities within its jurisdiction. The County staff processes permits and planning cases on behalf of three</p>

	<p>municipalities, using their forms and ordinance requirements, along with County staff processing their own permits and planning projects.</p> <p>City of New Orleans. Project Manager. Configured or supervised the configuration of most of the program; designed or implemented the design related to adding new custom features; supervised the production of many special reports; migrated data from Accela and several other programs to LAMA; designed integration with many other programs; participated in training; handled or supervised technical support.</p> <p>City of Philadelphia and Philadelphia Redevelopment Authority. Project Manager. Configured or supervised the configuration of the program, especially crafted the complex Redevelopment module; designed or implemented the design related to adding new custom features for City; designed integration with a number of other programs; participated in training; handled or supervised technical support.</p> <p><Same or similar role for another 50 +/- municipalities.</p>
List of Selected Past Projects where Resource Implemented other Software Products	<ul style="list-style-type: none"> o Product architect for Atoms, a database management program developed for John Hancock allowing uniform access to a variety of ODBC and OLE databases, providing easy data transfer, migration, and conversion tools. o Product architect for InfraTerrex, an infrastructure management solution leveraged on ESRI ArcObjects and Microsoft .NET Technology. o Product architect for DRACO, a web-based Development Review solution for local governments, based on Microsoft SharePoint technology. o Supervised production of many projects for municipal and state clients, for Software Solutions Architect, InfoTech Enterprises, Inc. o Designer, GIS Program, Lake Havasu City, Arizona o Project Manager, Software Design, El Paso County, Colorado
Educational Background	<ul style="list-style-type: none"> o BA Mathematics and Geography University of North Carolina at Chapel Hill o Post graduate work University of Phoenix
Professional Registrations & Memberships	<ul style="list-style-type: none"> o Microsoft Certified Solution Developer, MCSD o Microsoft Certified Application Developer, MCAD o Microsoft Certified Professional, MCP

Andrew (AJ) Plumlee, BA – Mobile Development Lead

Title	Andrew Plumlee – Mobile Development Lead
Role	Mobile Development Team Lead; Software Configuration; Form and Report Design and Implementation; Site and Web Training; User and Technical Support
Description of Project Roles & Responsibilities	<ul style="list-style-type: none">○ Developer: Developed and tested LAMA mobile tablet/phone app used by municipal inspectors making inspections in the field.○ Configuration: Review case packets and populate database type tables to mirror city processes. Create events, triggers, details structure, etc., to makeup integrated workflows. Write formulas for fee calculations. Add any required inspection items that are not already present.○ Report Writing: Add/remove standard reports to fit municipality's needs. Work with municipal staff to design custom reports: Write custom SQL queries, design new report templates and looks, design input forms that allow user to choose from many different parameters.○ Form Design: Create electronic versions of current application forms, letters, and certificates. Consult with city staff to make any updates/improvements to their forms and ensure that the forms are flexible enough to fit their needs. Forms are then automatically generated by the program.○ Notifications: Configure current notifications according to client needs. Write formula/query for new notifications if one doesn't exist already.○ Case Packet Development. Work with other Davenport staff to develop Case Packets addressing all team components needed for configuring the LAMA program.○ On-Site Testing and Training: Work with municipal staff to test Use Cases. Determine changes needed to configuration and implement the same. Conduct one or more training sessions and assist municipal staff. Undertake one-on-one training with municipal staff.○ Support: Handle phone calls for both user and technical support. Reply to tickets from our eTicket site. Conduct training videos over WebEx.
Home Office Location	4717 Densmore Ave. N., Seattle, WA 98103
List of Past Projects where Resource Implemented the Proposed Product	<ul style="list-style-type: none">○ City of Harrisonburg. Designed forms and reports. Lead in On-site Training and Go-Live Support.○ Oldham County, KY. Configured four LAMA Server modules. Designed their forms and reports. Designed test plans for the desktop and mobile applications.

	<ul style="list-style-type: none"> ○ Village of Carol Stream, IL. Designed their forms and reports. Developed some custom functionality for the mobile application to fit their needs. Formulated complex fee calculations. ○ Campbell County, WY. Configured four LAMA Server modules according to the specifications defined in the implementation study and interview process. Designed their forms and reports. Visited the County twice for on-site training and presentations. ○ Town of Taos, NM. Visited the town twice for on-site training and support interviews. Provided configuration changes to LAMA Server to fit the Town's personnel changes. Updated forms and reports. ○ City of New Orleans, LA. Extensive on-site Testing and Training. Spent one year on-site with municipality training (about 750 employees) on how to use the program. Outlined redesign of some of the business processes. Edited and supplemented the configuration of every module. Designed over 100 forms and reports used by the City. ○ Village of Gurnee, IL. Worked with the team on implementing Use Cases for UAT Training. Member of Final Training team. Configured the LAMA software, especially the Planning module to meet Village requirements. Handled technical support issues. Designed many forms and reports used by the Town. ○ Village of New Lenox, IL. Designed Use Cases for Planning module. Configured the LAMA software, especially the Planning module to meet Village requirements. Handled technical support issues. Designed many forms and reports used by the Village.
List of Past Projects where Resource Implemented other Software Products	<ul style="list-style-type: none"> ○ Susco Solutions. Configured in-house project management system ○ Susco Solutions. Managed sales of several projects ○ Susco Solutions/Touch Studios. IT support for developers
Educational Background	<ul style="list-style-type: none"> ○ BA, Political Science, Gonzaga University, 2009. ○ Certified Academic Counselor at Gonzaga University ○ Post Graduate Work, Ruby On Rails, Kurtis RainBolt-Greene (instructor), C# Coursework, University of Colorado, Colorado Springs ○ Java 8 Associate & Java Professional Certification
Professional Registrations & Memberships	<ul style="list-style-type: none"> ○ Registered Google Android Developer ○ Certified Java Developer

Drew Davenport, BS – Web Team Lead

Title	Drew Davenport – Web Development Team Lead, Production Team Lead
Role	Web Application Design and Development; Design of Web Services and Web Service Clients; Production Team Lead; Data Migration Specialist; Software Configuration; On-Site Training; User and Technical Support; IT Consultant; Application Support.
Description of Project Roles & Responsibilities	<ul style="list-style-type: none">○ Web and Desktop Development: Developing new features for both the web and desktop platforms. This involves analysis of affected areas, development of the feature, and testing the new feature along with any affected areas.○ Web and Desktop Support: Provide support for clients on both the web and desktop platforms. Support comes in through email, phone, and/or our online helpdesk. This could involve training, configuration, or an application change.○ Production Team Manager: Manage release schedule and content for ongoing clients. Apply releases or work with client's release team.○ Case Packet Development: Work with other Davenport staff to develop Case Packets addressing all team components needed for configuring the LAMA program.○ On-Site Testing and Training: Work with municipal staff to test Case Packets. Determine changes needed for configuration and implement the same. Conduct one or more training sessions and assist municipal staff. Undertake one-on-one training with municipal staff.○ Data Migration Specialist: Writes programs in C# that takes the data from the client's existing program and maps that data to LAMA.○ Support Specialist: Handle phone calls for both user and technical support. Reply to tickets from our eTicket site. Conduct training videos over WebEx.
Home Office Location	4530 Genessee St., Kansas City, MO 64111
List of Past Projects where Resource Implemented the Proposed Product	<ul style="list-style-type: none">○ City of Philadelphia. Project Manager for redesign of City's LAMA website. Prepared work scope of services, redesigned GIS interface and designed new elements.○ City of Ankeny, IA: Program configuration, prepared Case Packets and Test Plans and provided support. Designed web module.○ City of New Orleans, LA: Support users via phone and email. Implement new features and fix reported issues through configuration or application development. Meet weekly with their project manager to discuss

	<p>outstanding issues and requested application enhancements. Discuss and plan release schedule.</p> <ul style="list-style-type: none"> ○ Town of Chapel Hill, NC: Implement new features for the web application. Provide support for the web application. Discuss and plan release schedule for new releases to web and desktop platforms. ○ Village of Gurnee, IL: Lead web application development project. Provide ongoing support for the web application. Discuss and plan release schedule for both web and desktop platforms. ○ New Orleans Redevelopment Authority: Trained users on the desktop application. Provide support to users and administrators.
List of Past Projects where Resource Implemented other Software Products	<ul style="list-style-type: none"> ○ Aon Hewitt: System Configuration Specialist – Implementation Team. Implemented multiple clients’ systems, worked with large teams, trained new colleagues on the system, and offered input to people in higher positions.
Educational Background	<p>BS, Information Systems, University of Missouri – Rolla, 2011. (Coursework in Cisco Network Configurations, SQL)</p> <p>Post Graduate Work – Web Design, Microsoft C# Development, Microsoft SQL Server, Microsoft HTML Java, Microsoft MVC Web Methods, AngularJS</p>
Professional Registrations & Memberships	<ul style="list-style-type: none"> ○ Registered Google Android Developer ○ Certified Oracle Associate ○ Registered Unity Developer ○ Advanced LAMA Certification
Other	<p>Captain, Missouri Science and Technology University Baseball Team. Team was the Division II Champion of the Great Lakes Conference.</p> <p>Student Athlete Award. (Recognizing students who achieved success in both sports and academics.)</p>

Title	<p>Fred Mutter – Project Manager.</p> <p>Project manager with Davenport Group USA, Ltd. and Davenport Group USA, from 2009 to present.</p>
Role	<ul style="list-style-type: none"> ○ Project Manager: Provide overall project and account management. ○ User and Technical Support: Provide both user and technical support to all our clients via phone, email and web site. ○ Software Implementation and Configuration: Configure and reconfigure Permitting, Planning, Code Enforcement, Licensing, Work Orders, Infrastructure modules for all our clients. Troubleshoot configuration issues and develop remedies. ○ Conduct on-site and web-based training: Conduct monthly web seminars on new functionality and special topics. Conduct web training for clients. ○ Testing Team Member: Test functionality developed by our Development Team. ○ Researcher: Research technical and other issues for firm. ○ Member of Training Team
Home Office Location	5030 Boardwalk Drive, Suite 150, Colorado Springs, CO 80919
List of Selected Past Projects where Resource Implemented the Proposed Product	<ul style="list-style-type: none"> ○ Borough North Slope, AK (2019). Project Manager. Coordinated Case Packets and Test Plan Preparation. Reviewed Case Packets and Test Plans with Borough. Served as Trainer/Support during Final Training. Supervised Go-Live Support. Supervised Configuration Changes after Go-Live. ○ City of Salina, KS (2018) Project Manager. Coordinated Case Packets and Test Plan Preparation. Reviewed Case Packets and Test Plans with City. Served as Trainer/Support during Final Training. Supervised Go-Live Support. Supervised Configuration Changes after Go-Live. ○ City of Cedar Falls, IA. (2017) Project Manager. Coordinated Case Packets and Test Plan Preparation. Reviewed Case Packets and Test Plans with City. Served as Trainer/Support during Final Training. Supervised Go-Live Support. Supervised Configuration Changes after Go-Live. ○ Oldham County, KY. (2015-2016) Project Manager. Coordinated Case Packets and Test Plan Preparation. Reviewed Case Packets and Test Plans with County. Served as Trainer/Support during Final Training. Supervised Go-Live Support. Supervised Configuration Changes after Go-Live. <i>Case Packets translate Client requirements to LAMA logic; Test Plans formulate testing methodology for Client validation.</i> ○ Campbell County, WY. (2015) Project Manager. Coordinated Case Packets and Test Plan Preparation. Reviewed Case Packets and Test Plans with County. Served as Trainer/Support during Final Training. Supervised Go-

	Live Support. Supervised Configuration Changes after Go-Live.
List of Past Projects where Resource Implemented other Software Products	<p>Technical Sales Manager, Aspen Technologies, Colorado Springs</p> <p>Program Manager, LSI Logic, Fort Collins, Colorado</p> <p>Product Line Manager, LSI Logic, Fort Collins, Colorado</p> <p>Product Marketing Engineer, AT&T, Fort Collins, Colorado</p> <p>Project Manager, NCR, Fort Collins, Colorado</p>
Educational Background	<ul style="list-style-type: none"> ○ BS, Microbiology, Colorado State University, 1992 ○ AS Aims Community College, 1982 ○ GMIS Conferences
Professional Registrations & Memberships	GMIS

Jane Parkhouse, AS – Documentation & Training Team Lead

Title	Jane Parkhouse – Documentation Team Lead, Training Team Lead, User Support Specialist, Project Manager.
Role	Production Team Lead for Documentation, Training and Support, Training Video Developer, Manual Author, Graphics Designer, Data Analyzer for Program Implementation, GIS Specialist Data; GIS Map Designer (Base Map, Utility Maps)
Description of Project Roles & Responsibilities	<ul style="list-style-type: none">○ Training and Documentation: Lead trainer on several municipal projects. Created over 100 training videos. Principal author and editor of the LAMA 300-page training manual. Author and publisher of classroom training materials for all modules.○ Developed Change Management Plan; Risk Management Plan○ Implementation Development: Designed materials used by firm and clients to complete Implementation Studies.○ User Support: Provided support for clients on desktop platforms. Support provided through email, phone, and/or our on-line helpdesk.○ Implementation Analysis: Assisted in collecting and analyzing data from Implementation Study. Analysis was focused on identifying forms and reports that needed to be created, and details that needed to be added in configuration.○ GIS Specialist. Georeferenced plats and aerials for base maps. Projections. Managed utility data for municipal clients.○ Project Management. For several LAMA projects. Managed internal and external resources and communications with clients. Coordinated departments for meetings and training, along with user materials.
Home Office Location	651 W. Terra Cotta Ave., Suite 231, Crystal Lake, IL 60014
List of Past Projects where Resource Implemented the Proposed Product	<ul style="list-style-type: none">○ City of Harrisonburg. Project Manager. Coordinated all aspects of the project, ensuring quality of elements (Config Study, Case Packets, Test Plans) and keeping project on time. <i>Case Packets translate Client requirements to LAMA logic; Test Plans formulate testing methodology for Client validation.</i> Lead team in web demos on the configuration. Prepared bi-weekly status reports.○ Village of Carol Stream. Project Manager. Coordinated all aspects of the project, ensuring quality of elements (Config Study, Case Packets, Test Plans) and keeping project on time. Lead team in on-site demos on the configuration. Prepared status reports.

	<ul style="list-style-type: none"> ○ City of New Orleans, LA: Responsible for all training materials, manuals and tutorials for city-wide training of 750 employees. On-site training and support for UAT and Final Training. Handled support problems and outstanding issues. ○ Village of Gurnee, IL: Lead Trainer. Responsible for all training materials and tutorials. On-site training and support for 40 users. Handled technical support issues and resolutions. ○ Village of New Lenox, IL: Lead Trainer for 28 users. Responsible for all training materials and tutorials. Form design and program configuration. ○ City of Batavia, IL: Trainer for 45 users. Responsible for all training materials and tutorials. Handled technical support issues. ○ Village of Montgomery, IL: Lead Trainer. Responsible for all training materials and tutorials. Handled outstanding support issues. ○ Town of Chapel Hill, NC: Responsible for all training materials and tutorials for 75 employees. Coordinated implementation materials for analysis. Handled technical support issues.
List of Past Projects where Resource Implemented other Software Products	<ul style="list-style-type: none"> ○ Data Dynamics – Principal. GIS Specialist. Data Conversion Specialist. ○ Smith Engineering Consultants – Administrator; GIS Specialist ○ Practical Communications – Assistant Publisher
Educational Background	<p>2003 - McHenry County College, AS</p> <p>ESRI Software Specialist: ArcGIS, ArcSDE, ArcInfo Workstation</p>
Professional Registrations & Memberships	<ul style="list-style-type: none"> ○ ESRI Certifications

Adelynn X Khoo, BS – Developer

Title	Adelynn Khoo – Developer
Role	Mobile Team Development Member; Web Team Development Member
Description of Project Roles & Responsibilities	<ul style="list-style-type: none">○ Developer: Assisted in development and testing of LAMA mobile tablet/phone app used by municipal inspectors making inspections in the field.○ Configuration: Review case packets and populate database type tables to mirror city processes. Create events, triggers, details structure, etc., to makeup integrated workflows. Write formulas for fee calculations. Add any required inspection items that are not already present.○ Report Writing: Add/remove standard reports to fit municipality's needs. Work with municipal staff to design custom reports: Write custom SQL queries, design new report templates and looks, design input forms that allow user to choose from many different parameters.○ Form Design: Create electronic versions of current application forms, letters, and certificates. Consult with city staff to make any updates/improvements to their forms and ensure that the forms are flexible enough to fit their needs. Forms are then automatically generated by the program.
Home Office Location	5030 Boardwalk Dr, Colorado Springs, Colorado 80829
List of Past Projects where Resource Implemented the Proposed Product	<ul style="list-style-type: none">○ Florence County. Project Tech. Designed forms and reports. Made configuration changes in all modules. Formulated complex fee calculations. Served as Trainer.○ Medina County. Project Tech. Designed forms and reports. Formulated complex fee calculations. Made configuration changes in all modules. Served as Trainer.○ City of Bettendorf. Designed forms and reports. Formulated complex fee calculations. Made configuration changes in all modules.○ Village of Montgomery. Revised processes to implement new case types and changes in fees and details needed to trigger the fees.○ City of Dieppe. Designed forms and reports. Developed some custom functionality for the mobile application to fit their needs. Formulated complex fee calculations.
Educational Background	B.S. Economics and Computer Science

**Professional
Registrations &
Memberships**

- Registered Google Android Developer
- Certified JAVA Developer
- Flutter Developer

Other

David Batson, Configuration Specialist

Title	David Batson – Configuration Specialist
Role	Software Configuration, Prepare Case Packets and Test Plans, Customer Support and Trainer.
Description of Project Roles & Responsibilities	<ul style="list-style-type: none"> ○ Software Configuration: Customize LAMA software to meet the specific needs of the client and their operations ○ Assist with IT services and technology ○ Back-Up Project Manager: Provide support for parts of projects from configuration to deployment ○ Design Forms and Reports using Microsoft Word and Excel ○ Configuration Studies ○ Trouble-shoot computer and technology related issues
Home Office Location	651 W. Terra Cotta Ave., Suite 231, Crystal Lake, IL 60014
List of Selected Past Projects where Resource Implemented the Proposed Product	<ul style="list-style-type: none"> ○ City of Harrisonburg, VA. Member of the Davenport Group Configuration Team. Assisted in preparation of Configuration Study. Prepared Case Packets and Test Plans. <i>Case Packets translate Client requirements to LAMA logic; Test Plans formulate testing methodology for Client validation.</i> Configured LAMA software. ○ City of Salina, KS. Member of the Davenport Group Configuration Team. Assisted in preparation of Configuration Study. Prepared Case Packets and Test Plans. Configured LAMA software. ○ City of Bettendorf, IA. Member of the Davenport Group Configuration Team. Assisted in preparation of Configuration Study. Prepared Case Packets and Test Plans. Configured LAMA software. ○ City of Dieppe, NB, Canada. Member of the Davenport Group Configuration Team. Assisted in preparation of Configuration Study. Prepared Case Packets and Test Plans. Configured LAMA software. ○ Technology Coordinator: Village of New Lenox -- 14+ years of experience in municipal government. <ul style="list-style-type: none"> ▪ LAMA Administrator ▪ Maintained Village's GIS system ▪ Assisted Planning Department functions ▪ Maintained Village's computer system ▪ Developed Village's building permit program ▪ Developed Village's contractor registration program
List of Selected Past Projects	<ul style="list-style-type: none"> ○ Village of New Lenox, Technology Coordinator ○ Caterpillar Inc., Senior Manufacturing Specialist ○ DMTT Software, Software Developer

**Educational
Background**

- Joliet Junior College, Computer Science Major
- Programming languages include Basic, Fortran, C+, Visual Basic, SQL

**Professional
Registrations &
Memberships**

- New Lenox Village Trustee
- GMIS Member
- ILGISA Member

Jennifer Cecil, MPP

Title	Jennifer Cecil – Project Manager & Client Support
Role	Project Manager: Software Configuration, Training, and Implementation.
Description of Project Roles & Responsibilities	<ul style="list-style-type: none">○ Project Manager: Manage all aspects of projects or parts of projects, for all projects from configuration to deployment.○ Configuration: Review case packets and populate database type tables to mirror city processes. Create events, triggers, details structure, etc., to makeup integrated workflows. Write formulas for fee calculations. Add any required inspection items that are not already present.○ Report Writing: Add/remove standard reports to fit municipality's needs. Work with municipal staff to design custom reports: Write custom SQL queries, design new report templates and looks, design input forms that allow user to choose from many different parameters.○ Form Design: Create electronic versions of current application forms, letters, and certificates. Consult with city staff to make any updates/improvements to their forms and ensure that the forms are flexible enough to fit their needs. Forms are then automatically generated by the program.○ Notifications: Configure current notifications according to client needs. Write formula/query for new notifications if one doesn't exist already.○ Case Packet Development. Work with other Davenport staff to develop Case Packets addressing all team components needed for configuring the LAMA program.○ On-Site Testing and Training: Work with municipal staff to test Use Cases. Determine changes needed to configuration and implement the same. Conduct one or more training sessions and assist municipal staff. Undertake one-on-one training with municipal staff.○ Support: Handle phone calls for both user and technical support. Reply to tickets from our eTicket site. Conduct training videos over WebEx.
Home Office Location	651 W. Terra Cotta Ave., Suite 231, Crystal Lake, IL 60014
List of Selected Past Projects where Resource Implemented the Proposed Product	<p>Director, One Stop, City of New Orleans Jan. 2012 – Nov. 2019</p> <ul style="list-style-type: none">○ Designed and implemented the single point of contact for applications, information, and issuance of over 50,000 permits and licenses annually across 17 departments, including development of online application, tracking, and permit issuance processes, redesign and consolidation of

over 300 different forms into fewer than 40, and restructuring the city website to function more intuitively conform to plain language principles.

- o Led communications and collaboration sessions to engage internal and external stakeholders, refine process analysis/mapping/redesign, coordinate the relocation logistics planning and execution for the relocation of 150 staff, share internal project planning and related documentation.
- o Managed operations, procurement, and HR for 150 employees across 5 departments.
- o Established equitable processes focused on integrity and transparency; Drafted and implemented departmental and employee policy memoranda to formalize procedures and standards based on legal research and municipal models, including providing training and performing data analysis and ongoing monitoring to ensure that these policies and procedures were adhered to.
- o Programmed and maintained LAMA software to support the internal permit and licensing review functions for more 17 departments.
- o Developed online permit and license information, application and tracking site while managing internal processes to ensure timely reviews of submissions. Decreased in-person customer wait time by 30% in 2 months.
- o Collaborated with various City Teams to raise Customer Satisfaction with permitting and licensing 10% in first year.
- o As of 2019: · Bested national average for permit and license review times by half. · 60% of permits filed online · 46.11% of building permits issued in one day · Served 48,000+ customers with 15 min. avg. wait.

List of Selected Past Projects where Resource Implemented other Software Products

Project: Queuing and CRM application - LobbyCentral

- Size: 300 users tracking ~500 database objects per day
- Role: Project Manager, QA/QC for updates, ongoing user support, reporting, and training
- Methodologies: Agile, Scrum

Project: Capital Bond Fund Reconciliation (Project funding and bond rating related) Database Creation

- Size/Description: Reconciling 25yrs of bond calls to appropriations in approximately 500 budget amendments and actual spreading, then building relational database to ensure appropriate and legally compliant project funding models for the New Orleans Capital Recovery Budget.
- Role: Project Manager, Subject Matter Expert, QA/QC,
- Methodologies: Waterfall

+ several other integrations and specialized applications in various roles including municipal knowledge base development, restructuring and redesign of permitting web content for the City, UI/UX testing,

blighstatus.nola.gov, onestopapp.nola.gov, custom applications for elected officials, etc.

Educational Background

- University of Chicago, Harris School, Certificate in Municipal Finance, March 2019
- University of Michigan, Ford School of Public Policy, Master of Public Policy, Meijer Family Fellow, summa cum laude, May 2009
- University of Louisville, College of A & S, Bachelor of Arts in History, summa cum laude, May 2003
- University of London, Imperial College, Study Abroad International Economics and Government, Fall 2001 – Spring 2002

Professional Registrations & Memberships

- International Code Council, ICC
- Louisiana Chapter of the American Planning Association, APA
- International Association of Innovation Professionals, IAOIP
- International Management Research and Technology Consortium, IMRTC

E. Workflow Capabilities

1. Workflow Management

The workflow management functionality of LAMA is efficient, flexible and easy to use. Ideal workflows should match the current workflows of our clients while improving upon the integration of their business processes and accountability. LAMA workflows are split into events. The events are linked in a timeline, and the order and deadlines of the events are customizable. The workflows have the ability to adjust projected timelines based on completed event dates, as well as available meeting dates. Event triggers automatically add events/event iterations to the workflows based upon added requirements. Sequences of events can be linear or synchronous.

Workflows provide intra-departmental accessibility through LAMA's review feature. Reviews are added to events as requirements in order for the event to be completed. Reviews automate the process of including other departments in the approval process. When a review is due, the reviewing department or user receives an automatic notification or sees the review in their upcoming queue. The user(s) can then easily navigate to the application, review it, give their approval/disapproval and add official comments. Reviews closely integrate the approvals in the application process and provide accountability across multiple departments.

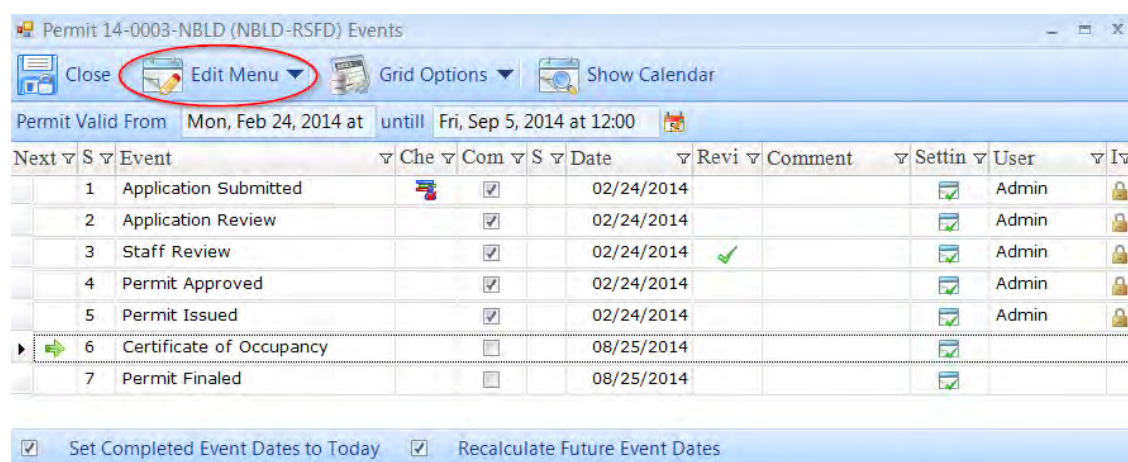
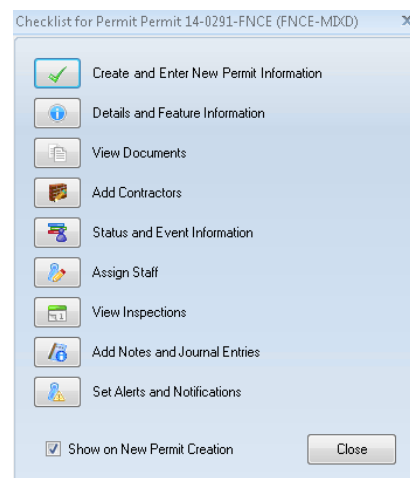
Business rules and triggers are configured in the administration module of LAMA. They are easily added, removed, or disabled. LAMA contains business rules for almost any aspect of the application workflow, including reviews, events, data collection, meetings, and statuses. Administrators also have the power to add conditional logic to the rules to automate certain processes for users when the proper situations arise.

2. Customization of Permitting and/or Planning Routing Flows

Our software framework is designed for client customization and extension. This built-in flexibility to the LAMA Solution Framework ensures the software will meet any unique business processes and workflows of our clients. Our permitting and planning modules are set up in an event driven structure. That path can be modified by the user when the workflows change. For example, it can be automatically recalculated when an applicant fails to deliver a submission on time.

Unlike some of our competitors who have rigid workflows and limited details, our software is highly configurable to meet your departmental needs. Our software is user-friendly with work wizards and workflows to step the user through the process. We use drop-down menus, prompts and messages to create an easy workflow.

Sample Permitting Workflow. Workflows are totally case and use dependent and configured to the client's needs. Sample of workflows below. Checklists are provided in the "Event" window. These checklist items can be configured to be mandatory requirements. This is configured in the ADMIN section of LAMA and users with permissions can change these requirements or steps.



Workflow Change. Workflows can be deleted, or another step can be added. See graphics above. LAMA has an event driven structure. Our event scheduler will map a critical path for review. That path can be modified by the user when the workflows change. It can be automatically recalculated when the applicants fail to deliver resubmissions on time.

Tasks. Tasks can be assigned at any element and any part of the workflow. Email notifications can be sent and documented through LAMA's Messages. The email message will have an icon that will automatically bring up the permit in reference.

3. Workflow - Public Web Portal

LAMA's Public Web application serves as an interface between a municipality and its citizens. It automates the way citizens apply for municipal services and access public information, making these processes more convenient and efficient. Using the latest web technologies, LAMA's public web is efficient, easy to use, and has a customizable design.

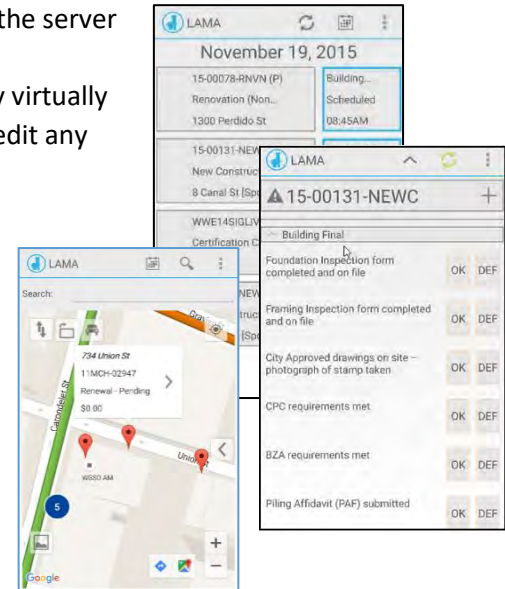
Our Public Web portal guides the user through the application process step-by-step with easy to use web forms. These sequence guided steps on the web applications are implemented with vertical sections, as opposed to the traditional sequence of modal dialog boxes that bring up other windows (pages). Vertical wizards are very common for web design. When you click on the subject area on the left-hand side of the page, the area of the web page that addresses it will be brought up for the user to complete. This is extremely user friendly, very adaptable to the changing requirements in the application process, guides the user through the application step-by-step, ensures that required documents are submitted, and allows the user to save the application or continue at a later time. If the information is complete when submitting, the applicant will get a notification that the submission was complete. Some of our communities may require a partial payment up front just to review the application, in which case the applicant will submit the fee upon application submittal. After submission, you may have another workflow if plans are being submitted back to you for corrections, and so forth. On another note, we can customize the web agreement in accordance with the municipality's legal requirements.

F. Mobile Field Computing

With LAMA's Mobile technology, client computers can connect to the server database, taking the data offsite without the need for an internet connection. While in the field, client computers are able to modify virtually every piece of data in the solution, view and add documents, and edit any information on the server.

LAMA's Mobile Tablet/Phone App allows inspectors to route their inspections for the day, find nearby permits, interface with permits, code incidents and licenses on the server, undertake inspections, including adding correction items, upload pictures and documents, view documents in LAMA on the server, schedule new inspections, etc. Administrators can build code checklists for each inspection type.

Each user's inspection schedule and settings are then automatically synced with his/her device. The LAMA app is available for Android and iOS devices.



1. Mobile Tablet/Phone App Requirements: [Android](#)

The requirements for interfacing with LAMA Server from a tablet/phone are very basic. Communications can be connected or disconnected mode. The recommended specifications for mobile devices to run the LAMA Android App are Android 4.4 OS or newer and a 4G wireless data-plan. Older versions of the Android OS will still work, but some features may not be supported. Wireless data plans are also not required because the App stores all its data locally. It features a manual sync function that can be invoked whenever the user is connected to a Wifi network to synchronize data with the server. The App is also designed to run on a tablet or mobile phone. Devices we recommend include Nexus devices and Samsung Galaxy S10.

Requirements	Minimum	Recommended
Operating System	Android OS 4.4	Android OS 6.0 or higher
Hard Drive	8G minimum	16G or greater
Screen Size	Designed for 7" or less	Works on any screen

2. Mobile Tablet/Phone App Requirements: [iPhone/iPad](#)

The LAMA iPhone app features a flexible design. From a technological perspective, the app can accommodate power users with data plans, as well as devices that rely on WiFi. The app's versatility stems from its ability to work while off-line. Users can synchronize their devices with the server in the

office before they go out to the field. And then they can perform any necessary tasks that they need to complete their inspections while off-line, plus the app will automatically synchronize their changes when they return to the office. Users with data plans can take advantage of the app's mapping and querying ability in the field as well.

The app is flexible from a practical perspective as well. Users can share devices. Each user will login to their device with their desktop account, and the device will pull up their specific user data/schedule when they login. Furthermore, users can either download the inspection schedules they created in the desktop program or schedule inspections for themselves on-the-fly. They can even create incidents and site violations while in the field. Lastly, the app's design is geared towards a mobile phone, but it works on tablets as well.

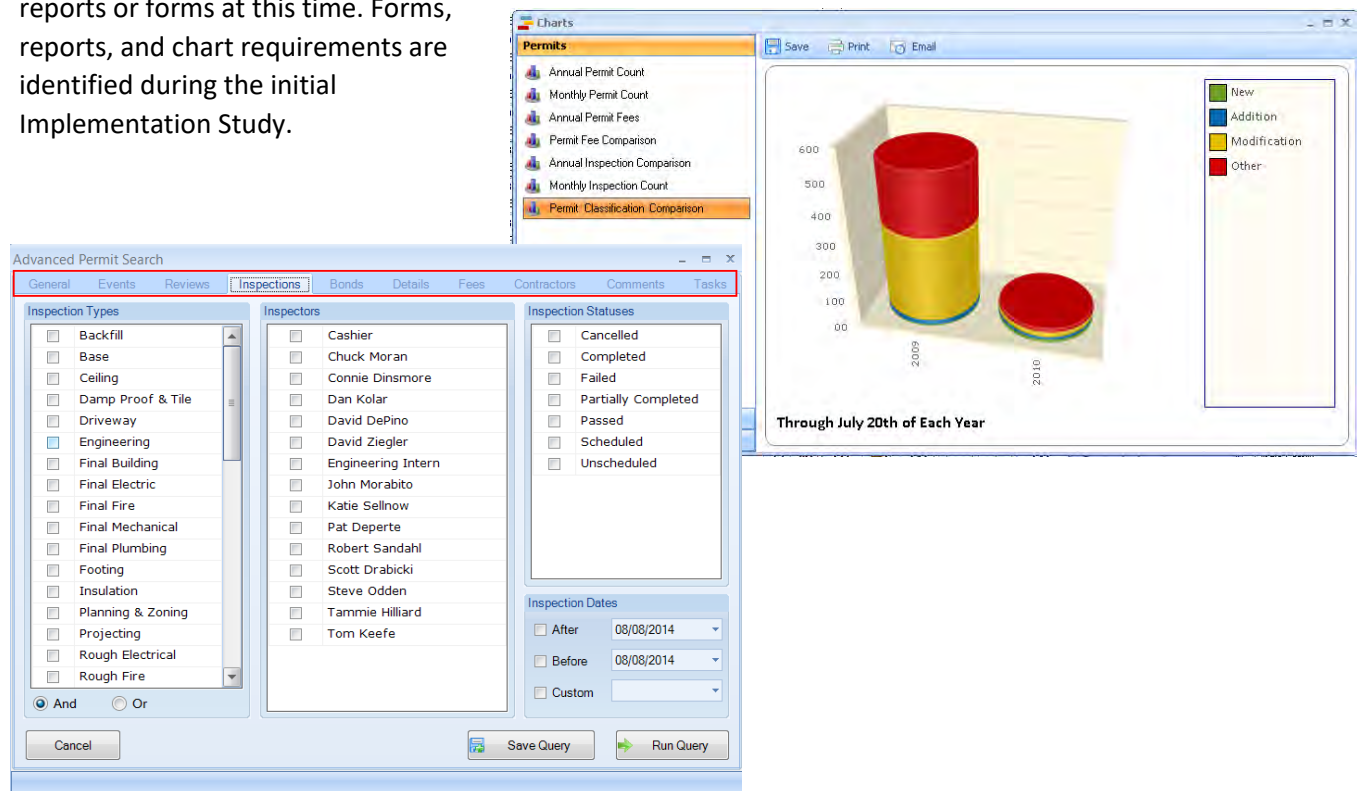
Requirements	Minimum	Recommended
Operating System	iOS 8	iOS 10 and higher
Hard Drive	16 GB minimum	32 GB or greater
RAM	2 GB	2+ GB
Screen Size	Designed for 4.7" or greater	Works on any screen

G. Reporting Capabilities

Our LAMA program has a flexible, user-friendly reporting function that allows both standard and custom reports. Reports also can be programmed to auto-generate on a daily, weekly, monthly and annual basis as needed.

Pick from over 50 pre-built queries in the query tree associated with a module and create a report. Or, users can also create their own custom queries with our on-the-fly query builder. The query builder is unique in that it can query data across many fields of data/information and then be exported into Excel for a report. And, these custom queries can be added to the tree for future use. LAMA will generate reports to Microsoft Word and Excel, and Adobe PDF. Users can also create their own custom reports and report templates. The user can also auto-generate a form or report by placing it on the calendar.

All reports generated in our solution framework are output in Word, Excel, or PDF format. All reports and forms required by the Village will be collected during the Configuration Study and seamlessly integrated into the software solution. The program includes over a hundred standard reports and many charts. Additional forms and reports may be added by the Village at any time after implementation, as the need arises. The Village, at its option, may also want to evaluate and possibly re-engineer existing reports or forms at this time. Forms, reports, and chart requirements are identified during the initial Implementation Study.



Please note, we can support Crystal Reports and SQL Server Reports, but this is custom.

H. Software System Architecture

The hardware and software requirements for the Database Server are listed below. The database server hosts the Microsoft SQL Server database and may also serve as the SharePoint Server. These can also be separate machines. The following Windows Services may also be installed on this server: LAMA Notification Service, LAMA Automated Reporting Service, and LAMA Exchange Synchronization Service. This machine can be virtualized and is on many of our client configurations.

LAMA will run seamlessly in a browser. We support all major browsers.

1. Server

Hardware	Minimum	Recommended
CPU	Intel® Xeon® Processor 2.80 GHz, 2M Cache, 400 MHz FSB	Intel® Xeon® Processor (8M Cache, 1.60 GHz, 1066 MHz FSB or higher
RAM	4GB	8GB or more
HDD	1 HDD: 100GB free space	2 HDD: 500GB free space (MSSQL MDF and LDF files on separate drives.
RAID	0 or 1	1, 3, or 5
Software	Minimum	Recommended
OS	Windows Server 2008 r2	Windows Server 2008 r2 or later
DB	MSSQL 2005 Standard Edition or 2012 Express	MSSQL 2012 Standard Edition or 2012 Express
Other	Microsoft Word and Excel	Microsoft Word and Excel
VM Compatible	Yes	Yes

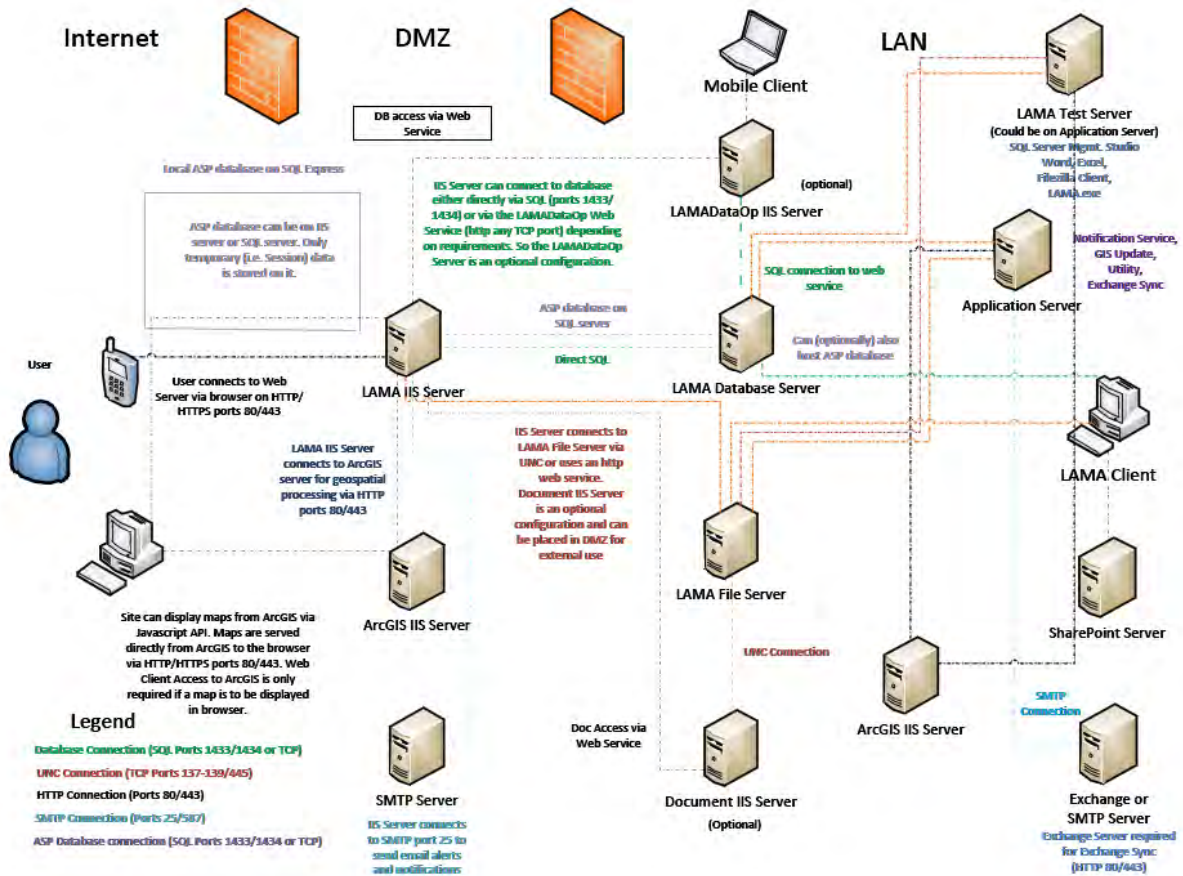
2. Client Workstations

The requirements for the client workstation's hardware and software are specified below. Client workstations are machines running the Windows desktop application, LAMA Server. We also have thin-client applications, but the only requirement for our web-based clients is a standard HTML browser, such as IE8, Firefox, Safari, Chrome, or Edge. Since LAMA Server is a GIS Mapping application, we recommend fairly capable machines, preferably with a dedicated video board.

Requirements	Minimum	Recommended
OS	Windows XP SP2	Windows XP SP2, Vista, 7 or later
RAM	512MB	1GB or more
Hard Drive	500MB free	1GB free
VIDEO	XGA 256MB	Dedicated SVGA (VBE 3.0) 512MB or higher
Other	Microsoft Word and Excel 2007	Microsoft Office 2007, 2010 or later

3. Network Overview Diagram

The following image illustrates the various hardware components on the network which interface with the LAMA Solution. Often the Database and SharePoint servers are the same machine with the Windows Services as well.



4. System Security

Our system architecture relies on both application and database security. In terms of spyware protection, an MD5 hash of the software DLLs is stored in the database and verified with the application when it is started locally, preventing any alterations of the program's DLLs. When updates are distributed, the new hashes are updated in the database. When updates are applied, the updates can be configured to verify that it's a trusted source, such as an IP or certificate. As regards SQL injection, the program utilizes only stored procedures in SQL Server. Malware protection is the same as the spyware. In terms of password protection, we utilize built-in .NET security and Cryptography namespaces, using one-way hashes for passwords. All sensitive data, such as email addresses, can also be configured to be stored encrypted in the database. Text variables and strings in the source code are also encrypted to prevent de-compilation and discovery of seed strings. Regarding corruption, TCP and

SQL Server will identify missing packets or a bad request and recover. In the event the installation of the application is corrupt, the municipality will have the setup MSI files to reinstall the software. Regarding malicious access, user permissions are identified in the software for over 60 roles. Standard application configurations for timeout functionality are configured in the web.config file for web-based applications and can be set with screensaver/password resume for desktops. In addition, the software tracks all user edits by username, date, old value, and new value.

5. Solution Hosting Options

The Davenport Group supports both client-hosted and cloud-hosted solution environments. There are pros and cons of both solutions, and communities should decide what works best for them based on a multitude of factors, including bandwidth accessibility, IT network and infrastructure support, and disaster recovery options, to name a few. While most clients historically prefer self-hosted solutions, there has been a steady increase in demand for cloud-based solutions. Davenport provides a service-oriented solution architecture that is optimized for both hosting environments (cloud and self-hosted), consisting of SOAP and REST web services layers, web applications, and application virtualization of desktop applications. Davenport utilizes industry standard cloud hosting technologies to provide a high-performance, cost effective hosting option.

6. System Integration Approach

LAMA natively supports a variety of integration options. We are partners with Microsoft and ESRI and offer tight built-in integration with ArcGIS products and with Microsoft products such as Active Directory, Exchange and SharePoint. In addition, Davenport Group can build custom integrations for most scenarios. (Live connection, batched import/export, etc.) We have built integrations and import/export utilities for a wide variety of products and protocols. We are capable of integrating directly or through an Enterprise Service Bus, such as BizTalk Server.

LAMA is capable of using multiple BizTalk adapters including http, SOAP, SQL and SMTP. LAMA best practice is that LAMA interface is generally made available via LAMA web service through either the http/https or SOAP connectors rather than the SQL connector so that the business logic and application security permissions are enforced. This also adds an extra layer of security to protect the database server. There are also scenarios where updated data is provided in a batch (an example might be parcel or addressing updates from the county or state contractor license info). In these cases, LAMA can support either manual or automatic import. (There are multiple means of transport available. Data source could be via email, sftp or come through the Enterprise Service Bus.)

LAMA best practices for reporting integration is to mirror the LAMA database and all reporting executed against that mirror. This keeps reporting load off the live system and sandboxes reporting access. Best practice for all system integrations is to perform them against test data sources with known values and verify that results are as expected.

Davenport can also provide custom integrations to external 3rd party systems as long as that system provides a consumable web service or API. (An example of this would be our integration to STR eGrants for City of NOLA.)

LAMA also provides modular ReST and SOAP based web services and an API that allows our clients and their partners to build or customize their own integrations as well. These are the same web services that Davenport Group uses to integrate and to provide access to LAMA data over http/https. LAMA best practices for security and reliability is that all web service traffic is encrypted and that credentials are provided with every transaction. (i.e. The service is Stateless. This prevents session hijacking and other issues.)

7. System Performance and Recovery

The main goal of the system is to decrease the time it takes to do daily tasks. Whether it's through the programs many automated processes (notifications, alerts, calculations, etc.) or by presenting users the information directly or with minimal effort to find the same.

LAMA consists of both web-based and desktop applications. The main purpose behind the desktop application is speed and power. The main goal of the web application is distribution to non-domain users and computers.

We are committed to keeping the program as fast as possible. If there is an area that slows in the lifecycle of the program, then we will do everything we can to reduce that speed to a more reasonable amount of responsiveness. We have very large clients like New Orleans and Philadelphia with 10 of millions of records running LAMA at break-neck speeds. The database is normalized and well optimized. New Orleans processes over 50,000 permits annually, 35% applied and paid for online without the applicant stepping foot in City Hall!

In the event of a system or node failure and as part of the system's disaster recovery plan, we recommend that the database be backed up daily along with any document attachments for system objects. It is recommended that the LAMA Application Servers and Web Servers be hosted on virtual machines and snapshots of the machines scheduled on a regular basis. In the event of a system failure, if the system is client-hosted, all the data is housed within a local Microsoft SQL Server database, the system can always be restored from the database backups. If the system is in the cloud, we can restore the system from a backup on your local system, our system or from a backup in the cloud.

We also offer daily cloud backup options for the entire system, as outlined in the Cost Proposal.

Microsoft SQL Server and Microsoft Server OS' give the system and database administrators a good deal of tools to optimize the network and database access and performance. The software performs at a high level without the need for any of these special workarounds, but if the DBA or Network Admin feels they would like to push the limits, the software will have no problem running under those circumstances. In addition to reinstalling the SQL Server backup, the Administrator would need to recreate the file share

with all directories and reinstall LAMA's MSI program. We are glad to help with the reinstall in the event of a system failure.

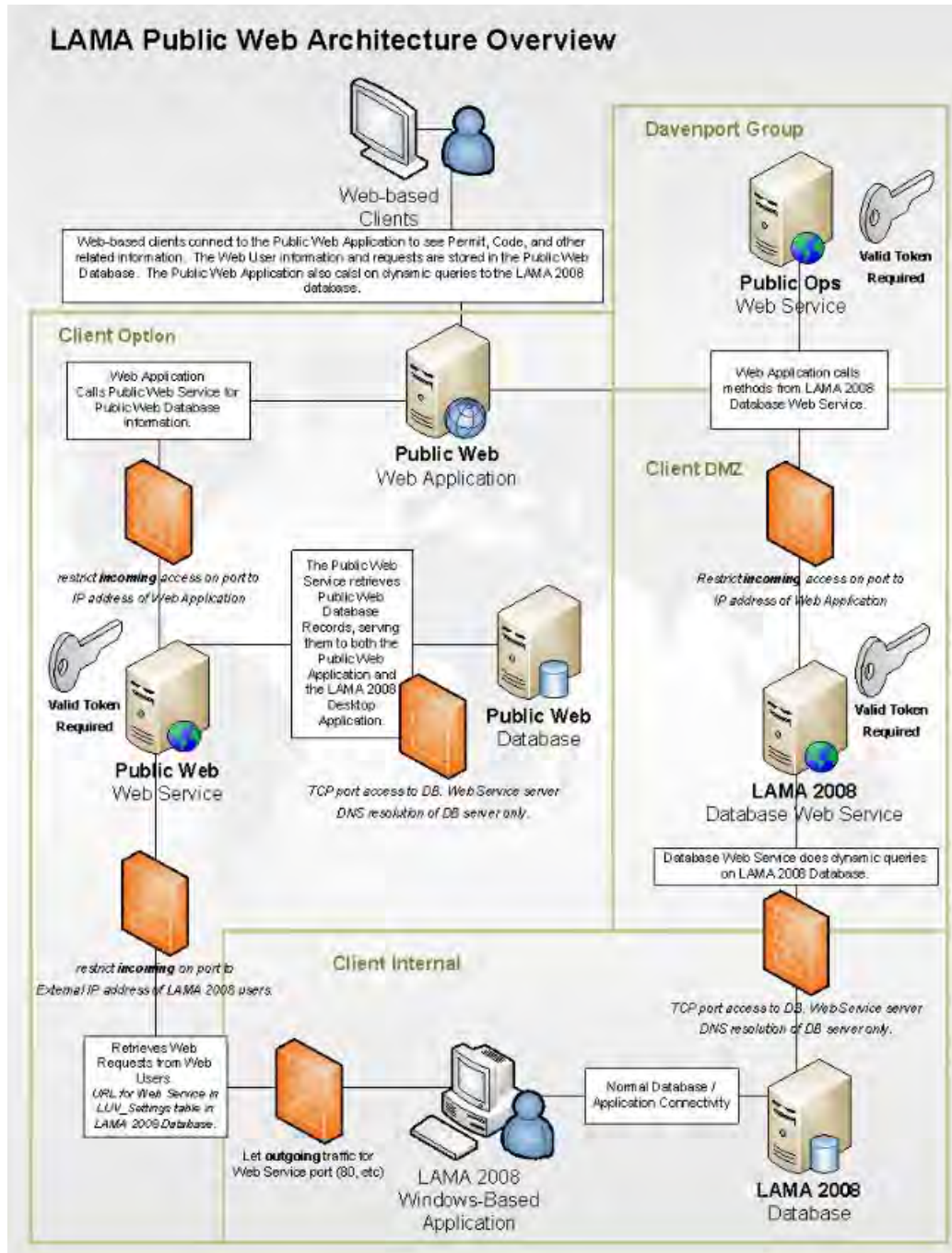
Besides the license to the LAMA software, there will need to be a few Microsoft licenses required to get the full potential of LAMA. (* required)

- Microsoft SQL Server *
- Microsoft Operating System * (7, 8, 8.1, 10)
- Microsoft Office

8. Solution Hosting Options

The Davenport Group supports both client-hosted and cloud-hosted solution environments. There are pros and cons of both solutions, and communities should decide what works best for them based on a multitude of factors, including bandwidth accessibility, IT network and infrastructure support, and disaster recovery options, to name a few. While most clients historically prefer self-hosted solutions, there has been a steady increase in demand for cloud-based solutions. Davenport provides a service-oriented solution architecture that is optimized for both hosting environments (cloud and self-hosted), consisting of SOAP and REST web services layers, web applications, and application virtualization of desktop applications. Davenport utilizes industry standard cloud hosting technologies to provide a high-performance, cost effective hosting option.

9. Public Web Architecture



I. Cost Considerations

1. License Options

The following pages contain our cost proposal with details. We are submitting two cost proposals – Traditional Self-Hosted and Software as a Service (SaaS). Appendix G1, G2, and H are also being submitted in a separate file.

The Davenport Group offers three Solutions:

1. Traditional License Self-Hosted which is perpetual, royalty free. License is for functionality provided and based on “named users.” (Site Licenses are available – See Cost Proposal)
2. Traditional License in-the-Cloud Hosted, also known as Hybrid Solution, which is perpetual, royalty free but not self-hosted. License is for functionality provided and based on “named users.” (Site Licenses are not available in-the-Cloud.)
3. Software as a Service (SaaS) which is an access to a service and ensures access in any period in which Recurring Annual Maintenance and Support costs have been paid. License is for functionality provided and based on “named users.” (Site Licenses are not available in-the-Cloud.) This Solution does not include a license.

2. Davenport Cost Proposal

The following pages contain the Davenport Cost Proposal with breakouts and explanations of software and services. We have provided you with two cost proposals – (1) Traditional License – Client Hosted and (2) SaaS (Software as a Service). We also filled out your Excel spreadsheet, Appendix B-J.

LAMA Solution Framework Implementation Price Quote

Tradition License – Client Hosting

Prepared for Village of River Forest on February 26, 2020



A. Modules

The following is a description of the proposed modules and extensions and include costs for setup and deployment of the proposed items.

Module	Description	Unit	Unit Price	Quantity	Costs
Core Components	Core Components include the Map, Address Management, Owners and Tenants, Scheduling, Cashiering, Letter Generator, Communication Log, Notifications, Document Manager, Forms and Reports	Each	\$5,000	1	\$5,000
Permitting & Inspections	Permitting and inspections include a broad range of building, public works, engineering case types. Details, inspections, fees, reviews, workflows and contractor profiles are configurable for each case type.	Each	\$5,000	1	\$5,000
Project, Planning and Development Review	Includes functionality for managing development review, including collection, viewing and tracked editing of documents, submittal and review of comments by various departments, submittal and review of administrative and board meetings/hearings.	Each	\$5,000	1	\$5,000
Licensing	Includes functionality for location-based, equipment-based and non-site-based licenses. Includes contractor licensing, special events, food-carts, taxicabs, etc. Module allows workflows and checklists, reviews, inspections and fee calculations. Licenses can be easily renewed.	Each	\$5,000	1	\$5,000
Code Enforcement	Allows data management of code enforcement cases including the tracking of notices, citations, communications, and inspection photos. Includes inspections, adjudication, liens and condemnation. Included with purchase of Permitting, Licensing and Project modules. Included with purchase of 3 modules other than Core Components	Each	\$5,000	1	Included See Note at Left
Work Orders	Module tracks work orders from start to finish including invoicing and reports. Work Orders contain geographic features, labor, part and materials, contractual work, tasks, and can be grouped by project.	Each	\$5,000		
Infrastructure and Asset Management	Module tracks all infrastructure features for Water, Sewer, Storm Water, Facilities, Parks, and Streets, including GASB34 Standard Asset information. Costs include migration of current infrastructure datasets into the LAMA system.	Each	\$5,000		
Redevelopment	Module tracks owned and sold property inventory, including integration with acquisition and disposition projects. Allows users to create, process, and track Expression of Interest on property.	Each	\$5,000		
Historic Building Preservation	Allows for the tracking and management of historic properties and surveys. Includes building significance data, contributing status/details, national register information	Each	\$5,000		
				Subtotal	\$20,000

B. Extensions

The following is a description of proposed extensions to the modules above and **include** any costs related to setup, configuration, and installation of the proposed extension that may be required.

Module	Description	Unit	Unit Price	Quantity	Costs
Mobile App	Complete inspections with our Android or iOS mobile application. Work offline or connected. Include routing and navigation, nearby activity via mapping, and voice recognition.	each	\$5,000	1	\$5,000
Plan Review Markup	Allows electronic document mark-up of plan submittals. Facilitates concise communication between plan reviewers and applicant.	each	\$5,000	1	\$5,000
Public Web Portal	The Public Web CRM module allows citizens and contractors to electronically submit and track statuses for applications, upload documents, comment of proposals, and pay fees. See section F for payment gateway integration.	each	\$10,000	1	\$10,000
MS Exchange with Outlook Integration	Integrates Microsoft Exchange Server calendars with the LAMA calendars. Configure specific users and the sync direction. Full sync between both calendars. Included with the purchase of Mobile App, Plan Review and Public Web Portal.	each	\$5,000	1	\$0 See Note at Left
MS SharePoint Integration	Integrates Microsoft SharePoint with the LAMA document management functions.	each	\$5,000		
Open 311 Integration	Integrate with SeeClickFix or another open 311 reporting issue tracking system for citizens.	each	\$5,000		
Cloud Backup	Backup LAMA database and all files and documents to the cloud with Google Drive.	TB	\$1,000		
				Subtotal	\$ 20,000.

C. Licensing

The following describes the user licensing options for the proposed solution.

License	Description	Unit	Unit Price	Quantity	Costs
Self-Hosted Named User	License LAMA by named users in the system.	user	\$816	9	\$7,344.
Enterprise License	License LAMA with a Site License for your organization.	each	\$25,000		
				Subtotal	\$ 7,344.

D. Implementation Services

Includes major services related to software implementation and configuration of the modules selected in *Section A*. Services include the items set forth below. Software functionality includes all features and functions comprising the purchased modules as of the contract execution date. New features and functionalities requested during or after implementation, not specifically outlined in the RFP or proposal may incur additional fees. The quantity is an estimation based on similar clients in population.

Software Implementation Services Descriptions	Unit	Unit Price	Quantity	Costs
Implementation and Configuration Analysis Study and Documentation Information Collection, Documents (Forms and Reports), Workflows Case Type Documentation Includes the design and revisions to documentation packets for each object type in the system. Software Configuration Configuration of codes and objects from the case type documentation. User Acceptance Testing Preparation and execution of Test Plans. The goal is to demonstrate that the software works properly and has been properly configured. Standard Forms and Reports LAMA Standard Forms and Reports to MS Word and Excel are included. Training and Launch Preparations Training Plan and Training Materials and launch readiness.	Hour*	\$ 108	540	\$ 58,320.
GIS and Database Setup Setup and configuration of the database and schema including mapping and integration with GIS datasets.	Hour	\$ 108		Included
Custom Forms and Reports LAMA Standard Forms and Reports to MS Word and Excel are included. Up to 15 Custom reports in MS Word or Excel included with each proposed module.	Hour	\$ 108		See Note at Left
Project Management and Coordination Project management services and deliverables to ensure successful on time and on budget implementation. Includes regular status reports and other project coordination activities.	Hour	\$ 108		Included
Custom Forms and Reports LAMA Standard Forms and Reports (about 125) to MS Word and Excel are included. Up to 15 custom forms and reports in MS Word or Excel included with each proposed module. Templates can be created for SSRS and Crystal Reports, but need more information, and charge will be per hour. Costs will depend on number of reports and complexity.	Hour	\$ 108		Included
Subtotal Implementation Services				\$ 58,320.

**Estimated at 11.25 hours per case type. Based on 24 Permitting, 12 Planning, 6 Licensing, 6 Code Enforcement. RFP did not detail case numbers. These numbers are typical for this type client and will hold for numbers within 10%.

E. Onsite Services

The following services **do not include** travel costs which are simple reimbursements.

Onsite Services Descriptions	Unit	Unit Price	Quantity	Costs
Kick-Off Meeting (min 2 persons for 0.5 days)	Days	\$992	1	\$992.
Case Packet Review (min 2 persons for 3 days or 3 persons for 2 days)	Days	\$992	6	\$5,952.
User Acceptance Testing (min 2 persons for 3 days or 3 persons for 2 days)	Days	\$992	6	\$5,952.
Training (min 2 persons for 4 days)	Days	\$992	8	\$7,936.
Go-Live / Launch (min 2 persons for 4 days)	Days	\$992	8	\$7,936.
Post Go-Live Follow-up (minimum 1 person for 1 day)	Days	\$992	1	\$992.
Subtotal Onsite Services				\$ 29,760.

F. Systems Integration Services

This section describes any effort required to integrate the LAMA solution with external system. Refer to Functional Requirements Section of this Proposal for Implementation Details. The Client is responsible for ensuring the cooperation of the third-party vendor if other than ESRI or Microsoft. The following costs include development, testing, setup and deployment time for the respective items.

Software Implementation Services Descriptions	Unit	Unit Price	Quantity	Costs
GIS Data / Architecture (ESRI) We integrate seamlessly with ESRI technologies and formats including ArcGIS Server or ArcGIS Online. Anticipated integration is typically one-way from the GIS to LAMA. Automatic with stored procedures that can run nightly, weekly, monthly, etc.	Hour	\$ 150	Included	\$ 0
Financial System Setup and configuration of an export format that is compatible with the Financial systems of Springbrook import tool. We have exported to Springbrook financial on several occasions in the past.	Hour	\$ 150	20	\$3,000
Payment Gateway Integration with online payment gateway for the Public Web Portal Extension (\$7,500) ***Note: using USAePay as Gateway is included at no additional charge.	each	\$ 7,500	1	\$0 See Note at Left
Assessor Database This effort is for integrating seamlessly with Assessor's database. One-way from Assessor database to LAMA included. Usually linked to GIS input.	Hour	\$ 150	Included	\$0
Electronic Plan Review This effort is for integrating with Bluebeam Revu and is included if Plan Review Markup in Section B is included. Client is responsible for acquiring licenses for Bluebeam.	Hour	\$150	Included	\$0 See Note at Left
State License Board This effort is for integrating with State Licensing Board database. Most of our clients require the contractor to update information via the web, and upload pertinent documents (state license, insurance policies, etc.).	Hour	\$150	20	\$3,000 See Note at Left

Interactive Voice (IVR)	Hour	\$150	20	Deleted See Note at Left
This effort is for integrating with Client's IVR system. We have integrated with IVR systems in the past, but frankly most municipalities are moving to using the Public Web (Mobile Friendly) for scheduling inspections. It works better. IVR is becoming obsolete.				
Document Manager	Hour	\$ 150	included	\$0
Integration with Laserfiche – one-way from LAMA to Laserfiche. We have integrated with Laserfiche on many occasions in the past. We have an API that Laserfiche can use to integrate with LAMA.				
Subtotal Integration Services				\$6,000.

G. Data Migration Services

Data migration costs vary depending on the amount and format of existing data and whether the data can be migrated digitally or will require manual data entry. Our software provides updating tools for GIS layers from within the application. The Client needs to provide Data Dictionaries for each data source to ensure accurate and timely data migration effort.

Data Migration Services Descriptions	Unit	Unit Price	Quantity	Costs
Data Migration Source 1	Hour	\$ 150	40	\$ 6,000.
We propose to migrate data from clients existing system described as Excel spreadsheets, Access databases and Springbrook (licensing). One file per each module to be migrated into.				
Subtotal Data Migration Services				\$ 6,000.

H. Cloud Hosting Option

Optional hosting services are based on users and itemized below. Optional Office 365 Subscription or clients can use their existing subscriptions. **The following are annual costs.**

Item	Description	Unit	Unit Price	Quantity	Costs
Microsoft Azure	We host the entire solution in the cloud with Microsoft Azure. No IT work required from client.	user	\$ 420	0	\$0.
Office 365 Extension	Allows user to operate MS Word and Excel in the cloud for LAMA generated forms and reports.	user	\$ 100		
Google Drive Backup	Backup the SQL Database and Document Attachment to a Google Drive account accessible by the client.	TB	\$ 1,000		
Subtotal Cloud Hosting					\$ 0.

I. Totals

The following section itemizes the one-time/up-front costs associate with the full implementation of the LAMA software.

Summary		Costs
Modules	(A)	\$ 20,000
Extensions	(B)	\$ 20,000
Licensing	(C)	\$ 7,344
Implementation Services	(D)	\$ 58,320.
Onsite Service	(E)	\$ 29,760
Systems Integration Services	(F)	\$ 6,000
Data Migration Services	(G)	\$ 6,000
Cloud Hosting	(H)	\$ 0
Subtotal		\$147,424
Discount (within 1 hr of Crystal Lake Office- 20%)		(\$29,485)
Total		\$ 117,939

Travel Expenses are estimated at \$4,800. Services to be provided primarily from our Chicago office, but also from our Colorado Springs, Kansas City, and Seattle offices. Expenses mostly airfare and parking for employee from Colorado and lodging for several employees during Training and Go-Live.

Grand Total \$ 122,739

Projects are invoiced monthly per milestone completed. Travel expenses billed when incurred.

J. Software Maintenance and Support

Annual Software Maintenance and Support includes new software updates and releases. Includes toll-free phone and email support, 7:00 am – 7:00pm, CST, 7 days a week. Includes free eTicket support. Annual maintenance costs may be increased to reflect changes in the costs of inflation as expressed by changes in the CPI. **Annual changes in CPI have ranged between 1.5 and 2.0 since 2010.**

Annual Maintenance and Support	Costs
Platinum Software Maintenance and Support	\$ 14,441.

The following list the projected annual maintenance costs for the first five (5) years. First year maintenance *is* included and first Software Maintenance and Support payment is due one year from the software installation date. Annual maintenance is adjusted for increases in the CPI. The below maintenance is based on a 2% annual projected increase.

Annual Maintenance	
First Year Annual Maintenance	Included
Second Year Annual Maintenance	\$ 14,441.
Third Year Annual Maintenance	\$ 14,729.
Fourth Year Annual Maintenance	\$ 15,024.
Fifth Year Annual Maintenance	\$ 15,325.

We offer a standard annual maintenance agreement which entitles the Client to any upgrades in the modules they have, any bug fixes, unlimited free phone and eTicket support, and one day of on-site training (subject to client paying for travel costs).

This quote is respectfully submitted to Village of River Forest by The Davenport Group USA, Ltd. this the 26th day of February 2020 and shall remain valid for 180 days after bid opening.



Jerry P. Davenport, AICP, MRP, JD

President

The Davenport Group USA, Ltd

(815) 356-8244; (800) 640-0373 x111

(jerry@davengis.net)

LAMA Solution Framework Implementation Price Quote

Software as a Service (SaaS)

Prepared for Village of River Forest on February 26, 2020



A. Modules

The following is a description of the proposed modules and extensions and include costs for setup and deployment of the proposed items.

Module	Description	Unit	Unit Price	Quantity	Costs
Core	Core Components include the Map, Address Management, Owners and Tenants, Scheduling, Cashiering, Letter Generator, Communication Log, Notifications, Document Manager, Forms and Reports	Each	\$ 1,020 / Year	1	\$ 1,020 / Year
Permitting & Inspections	Permitting and inspections include a broad range of building, public works, engineering case types. Details, inspections, fees, reviews, workflows and contractor profiles are configurable for each case type.	Each	\$ 1,020 / Year	1	\$ 1,020 / Year
Project, Planning and Development Review	Includes functionality for managing development review, including collection, viewing and tracked editing of documents, submittal and review of comments by various departments, submittal and review of administrative and board meetings/hearings.	Each	\$ 1,020 / Year	1	\$ 1,020 / Year
Licensing	Includes functionality for location-based, equipment-based and non-site-based licenses. Includes contractor licensing, special events, food-carts, taxicabs, etc. Module allows workflows and checklists, reviews, inspections and fee calculations. Licenses can be easily renewed.	Each	\$ 1,020 / Year	1	\$ 1,020 / Year
Code Enforcement	Allows data management of code enforcement cases including the tracking of notices, citations, communications, and inspection photos. Includes inspections, adjudication, liens and condemnation. *** Included with purchase of 3 other modules other than Core Components	Each	\$ 1,020 / Year	1	Included See Note at Left
Work Orders	Module tracks work orders from start to finish including invoicing and reports. Work Orders contain geographic features, labor, part and materials, contractual work, tasks, and can be grouped by project.	Each	\$ 1,020 / Year		
Infrastructure and Asset Management	Module tracks all infrastructure features for Water, Sewer, Storm Water, Facilities, Parks, and Streets, including GASB34 Standard Asset information. Costs include migration of current infrastructure datasets into LAMA	Each	\$ 1,020 / Year		
Redevelopment	Module tracks owned and sold property inventory, including integration with acquisition and disposition projects. Allows users to create, process, and track Expression of Interest on property.	Each	\$ 1,020 / Year		
Historic Building Preservation	Allows for the tracking and management of historic properties and surveys. Includes building significance data, contributing status/details, national register information.	Each	\$ 1,020 / Year		
				Subtotal	\$ 4,080./ Year

B. Extensions

The following is a description of proposed extensions to the modules above and **include** any costs related to setup, configuration, and installation of the proposed extension that may be required.

Module	Description	Unit	Unit Price	Quantity	Costs
Mobile App	Complete inspections with our Android mobile application. Work offline or connected. Include routing and navigation, nearby activity via mapping, and voice recognition.	each	\$2,500/ Year	4	\$2,500/ Year
Plan Review Markup	Allows electronic document mark-up of plan submittals. Facilitates concise communication between plan reviewers and applicant. Integrates with Bluebeam Revu. Bluebeam Revu licenses from Bluebeam and not included in our costs.	each	\$2,500/ Year	4	\$2,500/ Year
Public Web Portal	The Public Web CRM module allows citizens and contractors to electronically submit and track statuses for applications, upload documents, comment of proposals, and pay fees. See section F for payment gateway integration.	each	\$ 3,060 / Year	1	\$ 3,060 / Year
MS Exchange with Outlook Integration	Integrates Microsoft Exchange Server calendars with the LAMA calendars. Configure specific users and the sync direction. Full sync between both calendars. Included with 3 extensions above.	user	\$ 120 / Year Max \$2,040	Included	\$0. See note at left.
Cloud Backup	Backup LAMA database and all files and documents to the cloud with Google Drive.	TB	\$ 1,020 / Year		
				Subtotal	\$ 8,060/ Year

C. Integration Adapters

This section describes any effort required to integrate the LAMA solution with external system. Refer to Functional Requirements Section of this Proposal for Implementation Details. The Client is responsible for ensuring the cooperation of the third-party vendor if other than ESRI or Microsoft. The following costs include development, testing, setup and deployment time for the respective items.

Software Implementation Services Descriptions	Unit	Unit Price	Quantity	Costs
GIS Data Adapter We integrate seamlessly with ESRI technologies and formats including ArcGIS Server or ArcGIS Online. Anticipated integration is typically one-way from the GIS to LAMA.	each	\$ 1,020 / Year	Included	\$ 0
Financial System Adapter Setup and configuration of an export format that is compatible with the Financial systems. Note: one-time cost.	each	\$ 1,020 / Year	Included	\$ 0
Payment Gateway Adapter Integration with online payment gateway for the Public Web Portal Extension. No charge if USAePay, otherwise \$2,040/year	each	\$ 2,040 / Year	NA	\$0 with USAePay
Assessor Database Adapter This effort is for integrating seamlessly with Assessor's database. One-way from Assessor database to LAMA included.	each	\$ 1,020 / Year	Included	\$ 0
Laserfiche / SharePoint Adapter This effort is for integrating seamlessly with Laserfiche. One-way from LAMA to Laserfiche. We have integrated with Laserfiche on many occasions in past. We have an API that Laserfiche can use to integrate with LAMA.	each	\$ 1,020 / Year	Included	\$ 0
Subtotal Integration Services				\$ 0./ Year

D. Subscription

The following describes the user general subscription options for the proposed solution.

Subscription	Description	Unit	Unit Price	Quantity	Costs
Cloud-Hosted Named User	LAMA Subscription by named users in the system. In the Cloud access, maintenance and support.	user	\$ 856 / Year	9	\$7,704/ Year
Office 365 Pro Plus Option	License Microsoft Office 365 Pro Plus with the Cloud Subscription	user	\$ 144 / Year		
				Subtotal	\$7,704/ Year.

E. Implementation Services

Includes major services related to software implementation and configuration of the modules selected in *Section A*. Services include the items set forth below. Software functionality includes all features and functions comprising the purchased modules as of the contract execution date. New features and functionalities requested during or after implementation, not specifically outlined in the RFP or proposal may incur additional fees. The quantity is an estimation based on similar clients in population.

Software Implementation Services Descriptions	Unit	Unit Price	Quantity	Costs
Implementation and Configuration Analysis Study and Documentation Information Collection, Documents (Forms and Reports), Workflows	Hour*	\$ 108	540	\$ 58,320
GIS and Database Setup Setup and configuration of the database and schema including mapping and integration with GIS datasets.				Included
Case Type Documentation Includes the design and revisions to documentation packets for each object type in the system.				Included
Software Configuration Configuration of codes and objects from the case type documentation.				Included
User Acceptance Testing Preparation and execution of Test Plans. The goal is to demonstrate that the software works properly and has been properly configured.				Included
Standard Forms and Reports LAMA Standard Forms and Reports to MS Word and Excel are included. Custom reports in MS Word or Excel included with each proposed module.				Included
Training and Launch Preparations Training Plan and Training Materials and launch readiness.				Included
Project Management and Coordination Project management services and deliverables to ensure successful on time and on budget implementation. Includes regular status reports and other project coordination activities.				Included
Custom Forms and Reports LAMA Standard Forms and Reports to MS Word and Excel are included. Up to 15 custom forms and reports in MS Word or Excel included with each proposed module. Additional forms and reports, \$200 each	Hour	\$108		Included See Note at Left
Subtotal Implementation Services				\$ 58,320.

**Estimated at 11.25 hours per case type. Based on 24 Permitting, 12 Planning, 6 Licensing, 6 Code Enforcement. RFP did not detail case numbers. These numbers are typical for this type client, and will hold for numbers within 10%.

F. Onsite Services

The following services **do not include** travel costs which are simple reimbursements.

Onsite Services Descriptions	Unit	Unit Price	Quantity	Costs
Kick-Off Meeting (min 2 persons for 0.5 days)	Days	\$992	1	\$992.
Case Packet Review (min 2 persons for 3 days or 3 persons for 2 days)	Days	\$992	6	\$5,952.
User Acceptance Testing (min 2 persons for 3 days or 3 persons for 2 days)	Days	\$992	6	\$5,952.
Training (min 2 persons for 4 days)	Days	\$992	8	\$7,936.
Go-Live / Launch (min 2 persons for 3 days)	Days	\$992	8	\$7,936.
Post Go-Live Follow-up (minimum 1 person for 1 day)	Days	\$992	2	\$992.
Subtotal Onsite Services				\$ 29,760.

G. 3rd Party Integration Services

This section describes any effort required to integrate the LAMA solution with external system. Refer to Functional Requirements Section of this Proposal for Implementation Details. The Client is responsible for ensuring the cooperation of the third-party vendor if other than ESRI or Microsoft. The following costs include development, testing, setup and deployment time for the respective items.

Software Implementation Services Descriptions	Unit	Unit Price	Quantity	Costs
GIS Data / Architecture (ESRI) We integrate seamlessly with ESRI technologies and formats including ArcGIS Server or ArcGIS Online. Anticipated integration is typically one-way from the GIS to LAMA.	Hour	\$ 150	Included	\$ 0
Financial System Setup and configuration of an export format that is compatible with the Springbrook financial systems.	Hour	\$ 150	NA	\$3,000
Payment Gateway Integration with online payment gateway for the Public Web Portal Extension (\$7,500) ***Note: using USAePay as Gateway is included at no additional charge.	each	\$ 7,500	1	\$0 See Note at Left
Electronic Plan Review This effort is for integrating with Bluebeam Revu and is included if Plan Review Markup in Section B is included. Client is responsible for acquiring licenses for Bluebeam.	Hour	\$150	Included	\$0 See Note at Left
State License Board This effort is for integrating with State Licensing Board database.	Hour	\$150	20	\$3,000
Interactive Voice (IVR) This effort is for integrating with Client's IVR system. We have integrated with IVR systems in the past, but frankly most municipalities are moving to using the Public Web for scheduling inspections. It works better. IVR is becoming obsolete.	Hour	\$150	20	Deleted See Note at Left

Assessor Database	Hour	\$ 150	Included	\$ 0
This effort is for integrating seamlessly with Assessor's database. One-way from Assessor database to LAMA included.				
Document Manager	Hour	\$ 150	included	\$0
Integration with Laserfiche – one-way from LAMA to Laserfiche. We have integrated with Laserfiche on many occasions in the past. We have an API that Laserfiche can use to integrate with LAMA.				
Subtotal Integration Services				\$6,000.

H. Data Migration Services

Data migration costs vary depending on the amount and format of existing data and whether the data can be migrated digitally or will require manual data entry. Our software provides updating tools for GIS layers from within the application. The Client needs to provide Data Dictionaries for each data source to ensure accurate and timely data migration effort.

Data Migration Services Descriptions	Unit	Unit Price	Quantity	Costs
Data Migration Source 1	Hour	\$ 150	40	\$6,000.
We propose to migrate data from clients existing system described as Excel, Access databases. One file per each module to be migrated into.				
Subtotal Data Migration Services				\$ 6,000.

I. Totals

The following section itemizes the one-time/up-front costs associate with the full implementation of the LAMA software.

One-Time Capital Cost Summary			Costs
Data Migration Services	(H)		\$ 6,000.
Implementation Services	(E)		\$58,320.
Onsite Service	(F)		\$29,760.
3 rd Party Integration Services	(G)		\$ 6,000.
Subtotal:			\$100,080.
Discount (within 1 hour of Office – 20%)			(\$20,016.)
Total			\$ 80,064

Travel Expenses are estimated at \$4,800. Services to be provided primarily from our Chicago office, but also from our Colorado Springs, Kansas City, and Seattle offices. Expenses mostly airfare and parking for employee from Colorado and lodging for several employees during Training and Go-Live.

Grand Total	\$ 84,864.
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Recurring Annual Cost Summary		
Modules	(A)	\$ 4,080.
Extensions	(B)	\$ 8,060.
Adapters	(C)	\$ 0.
Subscription	(D)	\$ 7,704.
Software Assurance*		Included
Software Support*		Included
*** Maximum charge per user = \$1,795.		
Grand Total Recurring Annual Costs		\$16,155.

*Annual Software Assurance and Support includes new software updates and releases. Includes toll-free phone and email support, 7:00 am – 7:00pm, CST, 7 days a week. Includes free eTicket support. Annual costs may be increased to reflect changes in the costs of inflation as expressed by changes in the CPI. **Annual changes in CPI have ranged between 1.5 and 2.0 since 2010. The above is based on 2% CPI increase per year.**

Projects are invoiced monthly per milestone completed. Travel expenses billed when incurred.

Recurring Annual Costs must be added to One-Time Costs for first year total cost. In a Traditional License first year support and maintenance cost is included – but not in a SaaS.

This quote is respectfully submitted to the Village of River Forest, Illinois, by The Davenport Group USA, Ltd. this the 26th day of February, 2020 and shall be valid for 180 days from the Bid Opening date.



Jerry P. Davenport, AICP, MRP, JD

President

The Davenport Group USA, Ltd









(815) 356-8244; (800) 640-0373 x111

(jerry@davengis.net)

3. Support and Maintenance

a. Customer Support

Customer support is available through our toll-free number, email and eTicket site at any time. LAMA comes with contextual help, 125+ training videos, 300+ page Manual, and online resources (knowledge base, online manual, etc.). We do monthly web seminars on selected topics – often new releases. Our phone lines are manned from 7:00 AM to 7:00 PM. We will respond to emergency situations directed to our cell phones at times outside these hours. All our clients have access to direct lines, including cell phones, for any staff member who has worked on the project, including senior staff. It is not unusual for some of our staff to be working through the night. We have answered calls at 11:00 PM and 5:00 AM. Our telephone hotline is 800-640-0373 option 2. We encourage our clients to contact us by phone for issues that need immediate resolution and the eTicket site for all issues. The eTicket site has the advantage of allowing the client to see who is working on the issue and its status.

-  eTicket Support
-  Project Website
-  Email Support
-  Telephone Support
-  Contextual Help in the Software
-  Over 125 Tutorials and Videos in the Software
-  On-line User Forums and Knowledge Base
-  Web Demos on Selected Topics

b. Service Level Agreement

We offer a standard annual maintenance agreement which entitles the client to any upgrades in the modules they have, any bug fixes, unlimited report design, unlimited free phone and eTicket support, and one day per year of on-site training. We also offer Web training on client topics of interest or a specific concern and on new functionality. Our clients will tell you that we have never turned down a request for additional training. In terms of addressing problems in the software, issues are prioritized with those affecting the major functions in the program receiving top priority; then those that affect ancillary functions; then those that are minor or cosmetic. We attempt to answer all phone calls immediately. A survey conducted in May 2014 found that in the prior year our firm's technical staff answered 93% of all phone calls immediately, and the remaining 7% were returned within 30 minutes. We only offer one level of support – the best!

c. Product Upgrades

LAMA Server, the Windows-based application, is a self-updating application. For the first year, and then as part of the annual maintenance agreement, the application will download and apply new updates when available, meaning there is no staff support required on the part of the Municipality. When the

user logs into the program, they will be advised that an update is available and asked if they want to update at that time. If they say no, they will be asked again at the next login. Updates to LAMA will not negatively affect client customizations in that the client files (dll files) are kept separate from the program files maintained for all Davenport clients.

Feature requests can be submitted at any time by clients and historically a significant portion of feature requests are implemented within one year. Major releases with exciting new features are typically planned for once a year, but a second release sometimes occurs. Minor releases, usually to address bug fixes with some occasional new functionality are added as necessary.

d. Problem Reporting and Resolution Procedures

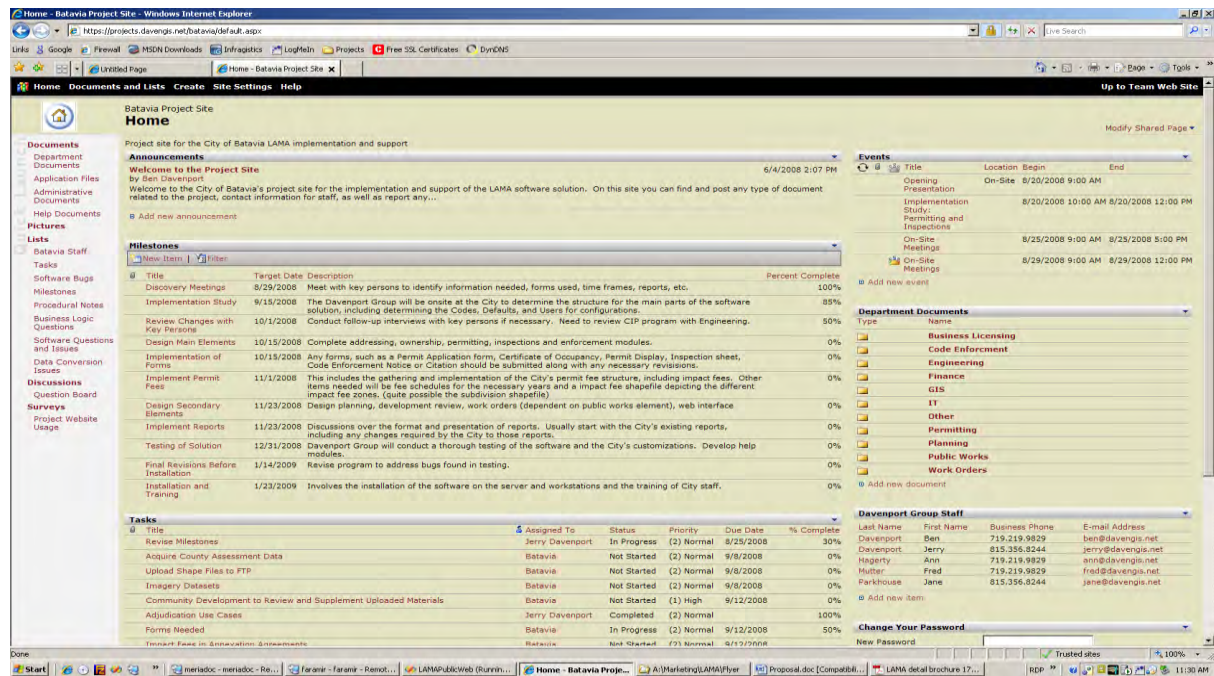
Services are divided into two types – general help with the use of the program and the reporting of problems or errors. The Davenport Group will use its best efforts to respond to all calls within 30 minutes. We will use our best efforts to correct a reported problem or error consistent with the seriousness of the problem as set out below.

Davenport has classified all problems into three types: *Critical*, *Significant*, and *Minor*. *Critical* errors are those that affect one or more fundamental functions of the program and which make the program inoperable, or cause it to shut down or lock up, or cause it to produce erroneous results. *Critical* errors receive our top priority and are worked on immediately until a remedy or work-around is found. We will continue to work on those until a fix is found – our goal is less than four hours. *Minor* errors are those that do not affect a fundamental function in the program, or which do not cause the program to be inoperable, to shut down or lock up, or produce erroneous results. An example of *Minor* is the production of a message box with an error code that can be closed with no effect on the functioning of the program or a misspelling of a label. Errors that are not *Critical* or *Minor* are considered to be *Significant*. LAMA is a very stable, mature program. *Critical* problems are virtually non-existent.

We encourage our clients to use our e-Ticket site where they can monitor the progress being made and interact with our staff.

e. Project Web Site

The Davenport Group maintains a project website to assist in tracking all aspects of the project, including milestones, tasks, documents, and the project schedule. This SharePoint based site facilitates communications and cooperation between the municipality and the Davenport Group, ensuring a quality product and on-schedule implementation. With the project website, the municipality can submit important documents to the Davenport Group, log and respond to questions and issues, and participate in implementation discussions. In addition, the project website is the repository for major project documents, system test data, and project status updates.



The image above depicts our SharePoint-based intranet site which we and our clients use to manage our projects. It is similar to the sites offered through the Private Web Portal module.

J. Vendor/Reseller Information

We are not a software reseller/partner. We are Microsoft and ESRI partners and developers and have been since 1996 and 2004 respectively.

The proposed solution does not belong to a parent or consolidation company. We are the creators and developers of the LAMA software. We handle all the training and support in-house.

K. References and User Base

1. References

The following pages contain 10 references for past projects similar to the Village of River Forest's requirements:

Project Reference Information

Village of Carol Stream, IL

CUSTOMER NAME
Village of Carol Stream
500 N. Gary Ave.
Carol Stream, IL 60188

CONTACT INFORMATION
Roberta Vogel, ICC Certified Permit Technician
LAMA Systems Administrator
rvogel@carolstream.org
630-871-6238

CUSTOMER PROFILE
Users: 20
Population: 42,000 +/-
Parcels: 23,300

PROJECT TIMELINE
Original Contract Date: December 29, 2015
Go-Live Date: August 2016

PRODUCTS PROVIDED
LAMA Solution -- Core Components along with Address and Parcel Management, GIS, Contacts, Permitting and Inspections, Planning, Projects and Development Review, Code Enforcement, Android Tablet/Phone Application, Exchange Server Integration, Laserfiche Integration.

PROJECT DESCRIPTION
Place the City on our LAMA system. The project included custom adaptations to our existing LAMA framework, extensive GIS migration, data migration from permitting, inspections and licensing.

REASON FOR INCLUDING
This project illustrates a very structured implementation process which included a configuration study, case packets for all case types, test plans, training and onsite go-live support. Carol Stream is for the most part built-out but experiencing redevelopment. It has a very strong commercial and industrial base. Carol Stream has a very complex fee structure wherein each case type has a bundle of type services that affect the fee. Carol Stream has all our key modules and mobility. The most outstanding aspect of this program is how well the two project managers, Ms. Roberta Vogel with the Village and Jane Parkhouse with our staff, coordinated on making this project a success.

FUTURE PLANS
Carol Stream has future plans to add the Public Web in the near future. It also has plans to add more users.

Project Reference Information

City of Bettendorf, IA

CUSTOMER NAME
City of Bettendorf
1609 State Street
Bettendorf, IA 52722

CONTACT INFORMATION
Mr. Jeremy Peterson, Chief Building Official
jpetersen@bettendorf.org
(563) 344-4080

CUSTOMER PROFILE
Users: 30
LAMA Service Area Pop: 40,000
Parcels: 16,317

PROJECT TIMELINE
Project Duration: 7 months
Go-Live Date: February 2018

PRODUCTS PROVIDED
LAMA Solution -- Address and Parcel Management, GIS, Occupancy, Permitting with Inspections, Planning and Projects, Code Enforcement, Licensing, Mobile Tablet/Phone App, and Public Web

PROJECT DESCRIPTION
Place the City on our LAMA system. The City has some complicated processes. We took their processes and streamlined their workflows for optimal efficiency within the City and outside reviewing agencies. We migrated data from SunGard. This is a solid, straight-forward project!

REASON FOR INCLUDING
Bettendorf is a high growth city with a strong commercial and industrial base, located in the northwest corner of the Quad Cities. This project shows our firm's ability to handle a complex project while staying on schedule. It showcases our highly structured approach to implementing projects. Bettendorf places high importance on customer service and process efficiency. Having just gone through the entire implementation process, this is a good reference as to what to expect.

Project Reference Information

City of Ankeny, IA

CUSTOMER NAME City of Ankeny
410 W. 1st Street
Ankeny, Iowa 50023

CONTACT INFORMATION Mr. Jay Eason, MIS Officer
JEason@AnkenyIowa.gov
515-965-6418

CUSTOMER PROFILE Users: 46
Population: 51,000 +/-
Parcels: 181,008 (Includes Polk County)

PROJECT TIMELINE Initial project (Phase I) was completed in 12 months.
Go-Live Date: May 2014
Phase II: Public Web CRM – January 2016
Phase III: Pet Licensing Added – Fall 2018

PRODUCTS PROVIDED LAMA Solution -- Address and Parcel Management, GIS, Occupancy, Permitting, Inspections, Licensing, Planning, Projects & Development Review, Code Enforcement, Exchange Server Integration, Public Web CRM and Mobile Tablet/Phone App.

PROJECT DESCRIPTION Place the City on our LAMA system. The project included some special custom elements, such as adding a feature to accommodate their unique Business/Homeowner Licenses. It also included migrating in several databases, along with Polk County records. Ankeny is one of the fastest growing cities in Iowa experiencing a population increase of 68% during the last decade. LAMA provides the City with an integrated solution.

We recently added Pet Licensing (case design and data migration) to the City LAMA system at no additional costs.

REASON FOR INCLUDING The City of Ankeny is a high growth community in Iowa. It has complex processes – lots of staff involved, lots of activity in terms of permits, planning cases, code enforcement actions.

Project Reference Information

City of Batavia, IL

CUSTOMER NAME
City of Batavia
100 N. Island Ave.
Batavia, IL 60510

CONTACT INFORMATION
Mr. Howard Chason, IT Director
hchason@cityofbatavia.net
630-879-1424

CUSTOMER PROFILE
Users: 45
Population: 30,000 +/-
Parcels: 200,000 (includes some of Kane County)

PROJECT TIMELINE
Contract Date: August 2009
Go-Live Date: January 2010
Public Web Added: January 2018

PRODUCTS PROVIDED
LAMA Solution -- Address and Parcel Management, GIS, Occupancy, Permitting, Inspections, Licensing, Code Enforcement, Work Orders, Historic Building Preservation, Public Web, and Exchange Server Integration

PROJECT DESCRIPTION
Place the City on our LAMA system. The project included custom adaptations to our existing LAMA framework, including new Work Orders module designed to mimic the City's unusual existing workflow and bringing engineering projects effectively into our Planning module. Project included integration of LAMA scheduler with Exchange Server, extended advanced notifications, a map documents (drill-down) element, a more robust bond management element, web modules for planning and permitting. It included extensive GIS migration, data migration from permitting, code enforcement, inspections, and planning, and integration with finance software. Batavia is growth community on the western fringe of Chicago. It is home to the Fermi Labs and several colleges.

REASON FOR INCLUDING
Batavia has most of our modules. It is a small community but very sophisticated (home of the Fermi Lab) with complex demands and an excellent staff. Batavia is one of our older LAMA clients and a good resource for continuing service. This City also has our Historic Preservation Module.

Project Reference Information

Caroline County, Maryland

CUSTOMER NAME	Caroline County, Maryland 403 South 7 th Street Denton, MD 21629
CONTACT INFORMATION	Crystal Dadds, Assistant Director of Codes Department of Planning & Codes 410-479-8100 cdadds@carolinemd.org
CUSTOMER PROFILE	Users: 32 Users Population: 33,304 +/- Parcels: 16,661
PROJECT TIMELINE	Original Contract Date: February 2019 Go-Live Date: August 2019
PRODUCTS PROVIDED	LAMA Solution -- Core Components along with Address and Parcel Management, GIS, Contacts, Permitting and Inspections, Planning, Projects and Development Review, Code Enforcement, Licensing, Public Web, Android/iPhone Mobile Application, Exchange Server Integration, Laserfiche Integration.
PROJECT DESCRIPTION	Place the County on our LAMA system. The County chose a cloud-hosted solution environment (SaaS). The project included custom adaptations to our existing LAMA framework, extensive GIS integration with the State of Maryland's MERLIN. Also, data migration from their existing Hansen platform for permitting and code enforcement systems. Several of the County's manual processes were automated to improve functionality and communication throughout the County. It also included integration with USAePay for payments taken over the web. We supplied a financial export from LAMA to their New World platform. Caroline County has plan review markup which allows electronic document markup of plan submittals – seamless integration between LAMA and Bluebeam Revu. This facilitates concise communication between plan reviewers and the applicant.
REASON FOR INCLUDING	This is a good example of a municipality having just gone through the entire process of introducing and implementing new software. The County was seeking a robust software platform that will enable the Planning and Codes Department to effectively perform its core functions managing land use, development and code enforcement. This included seeking a streamlined processing environment with all tasks integrated into the system, along with the sharing of basic project information among several processes/disciplines.

Project Reference Information

City of Harrisonburg, VA

CUSTOMER NAME	City of Harrisonburg 409 S Main St Harrisonburg, VA 22801
CONTACT INFORMATION	Ms. Pam Lohr (LAMA Administrative) Pam.Lohr@harrisonburgva.gov 540-432-7700 Mr. Adam Fletcher, Director of Planning Community Development adam.fletcher@harrisonburgva.gov
CUSTOMER PROFILE	Users: 45 LAMA Service Area 120,000 (Includes ETJ) Parcels: 130,000
PROJECT DURATION	Contract Signing: April 20, 2017 Work Begun: May 2, 2017 Final Training: October 9, 2017; Go Live: October 30, 2017
PRODUCTS PROVIDED	LAMA Solution -- Address and Parcel Management, GIS, Contacts, Permitting and Code Enforcement, Licensing, Inspections, Public Web, Mobile app, Web Services API.
PROJECT DESCRIPTION	Place the City on our LAMA system. The project included migration from SunGard; extensive redesign of business processes related to permitting, including integrating pre-development checklist and processes into the development process; incorporating the new processes into the public web portal; enriched data collection on case types; enhanced case packet review; table based fees; etc. We added the entire Virginia Maintenance Code into our code enforcement module.
REASON FOR INCLUDING	Harrisonburg was completed October 2017. Since the project is very fresh, the City will have a solid understanding of everything involved in the process. We worked with the City to redesign their permitting workflow, making it more efficient and friendly from both the citizen's and staff's point of view. The project demonstrates our ability to not just implement an existing system but to evaluate that system and to put together solid new ideas for handling complex processes. The project also shows our willingness to add items outside the contract scope at no additional cost to the client. Lastly, even though we had considerably more time spent on case packet review with the City staff, we were able to keep this project on-time.
FUTURE PLANS	Harrisonburg plans to add the Planning and Project module in the near future. It also has plans to add more users.

Project Reference Information

City of Salina, KS

CUSTOMER NAME City of Salina
300 W. Ash, Room 205
Salina, KS 67402-0736

CONTACT INFORMATION Mr. Michael Schrage, City Manager
mike.schrage@salina.org
785-309-5720
Ms. Sue Cline, Administrative Supervisor
sue.cline@salina.org
785-309-5717

CUSTOMER PROFILE Users: 50
LAMA Service Area Population: 55,000
Parcels: 26,085

PROJECT DURATION Contract Date: June 2017
Go-Live Date: May 2018

PRODUCTS PROVIDED LAMA Solution: Address and Parcel Management, GIS, Occupancy, Permitting, Licensing, Code Enforcement, Planning, Projects & Development Review, Mobility, Electronic Plan Review Markup, Exchange Integration and Public Web CRM. This is a traditional cloud-hosted solution.

PROJECT DESCRIPTION Place the City on our LAMA system. The project included migration from GovPartner; redesign of some business practices related to the planning process to enable it to flow smoother, incorporation of document review tracking on a per document basis, personalization of the public web portal; initiated creation of violations on incidents in the field using the LAMA Android app.

REASON FOR INCLUDING It shows LAMA's flexibility in its capabilities to handle unique workflows to process 80 different license case types. Salina's customer-oriented approach is complimented by the Web Module. The Davenport Group facilitated numerous innovative configurations to allow a more streamlined process for their desktop users.

Project Reference Information

City of Cedar Falls, IA

CUSTOMER NAME City of Cedar Falls
220 Clay St.
Cedar Falls, IA 50613

CONTACT INFORMATION Ms. Julie Sorensen, IT Director
Julie.Sorensen@cedarfalls.com
(319) 268-5111

CUSTOMER PROFILE Users: 64
Population: 40,000 +/-, plus 12,000 students
Parcels: 14,724

PROJECT TIMELINE Project Duration: 7 months
Go-Live Date: February 2017

PRODUCTS PROVIDED LAMA Solution -- Address and Parcel Management, GIS, Occupancy, Permitting, Licensing, Code Enforcement, Mobile App, Public Web, Web Services API

PROJECT DESCRIPTION Place the City on our LAMA system. The project included an intensive effort at handling contractor licensing and requirements and especially moving that effort to the Public Web. The most outstanding aspect of this program is how well the two project managers, Ms. Laurene Saathoff with the City, and Fred Mutter with our staff, coordinated on making this project a success. The project included Business Occupancy licenses and inspections, and a Rental Housing program with inspections. Business Licensing was added after Go-Live in August 2017, creating considerable support issues, which was handled gracefully and without change orders.

REASON FOR INCLUDING This project shows our firm's ability to handle a complex project while staying on a tight timeline. It showcases our highly structured approach to implementing projects. And it shows our willingness to work with a client on items that are clearly outside the scope of work but without requiring a change order. We have a reputation for working with our clients.

Project Reference Information

City of Columbia, TN

CUSTOMER NAME
City of Columbia
700 N. Garden St.
Columbia, TN 38401

CONTACT INFORMATION
Mr. Paul Keltner
Development Services Director
paul@columbiatn.com
931-560-1560

CUSTOMER PROFILE
Users: 27
Population: 39,000 +
Parcels: 43,352

PROJECT TIMELINE
Original Contract Date: October 7, 2018
Go-Live Date: April 15, 2019

PRODUCTS PROVIDED
LAMA Solution – Core Components along with Address and Parcel Management, GIS, Contacts, Permitting and Inspections, Planning, Projects and Development Review, Code Enforcement, Android Tablet/Phone Application, Plan Review Markup, Public Web Portal.

PROJECT DESCRIPTION
Place the City on our LAMA system. The City of Columbia is a cloud-based system (SaaS). This is a recent example of a typical implementation and installation of our software. Their primary focus was flexible software, online functionality for applications, payments, scheduling,

REASON FOR INCLUDING
Columbia is a satellite community of Nashville. It is a moderate high-growth city with many of the processes that typify the modern growth community, with complex planning and permitting workflows. Columbia has experienced continued solid growth over the past century.

Project Reference Information

Village of Gurnee, IL

CUSTOMER NAME Village of Gurnee
325 N. O'Plaine Road
Gurnee, IL 60031-2636

CONTACT INFORMATION David Ziegler, PE
DavidZ@village.gurnee.il.us
847-599-7550

CUSTOMER PROFILE Users: 30
Population: 33,000 +/-
Parcels: 50,000 (includes Planning Jurisdiction)

PROJECT TIMELINE Contract Date: April 2012
Go-Live Date: January 2013
Additional Modules/Service: Mobility, 2016, Public Web, 2016

PRODUCTS PROVIDED LAMA Solution -- Address and Parcel Management, GIS, Occupancy, Permitting, Planning, Code Enforcement (with Adjudication), Public Web CRM. Mobile Tablet Phone App added in 2016.

PROJECT DESCRIPTION Place the Village on our LAMA system. The project included deployment of modules set out above, extensive data migration of data from other software, mobility, etc. It included an extensive list of custom forms and reports. The project took in the Fire Department and Public Works in both Permitting and Projects, and Development Review.

The Village recently adopted a new zoning ordinance, and we are working with their staff to rework the configuration of our Planning module to address their new processes. The Village is currently using our Mobile Tablet/Phone app.

REASON FOR INCLUDING Gurnee has most of our modules. It is a regional center north of Chicago with a nationally known theme park and the largest commercial mall in the State. Gurnee has a sophisticated staff which is very active in managing their own configuration. They also take advantage of our free yearly 2-day training sessions.

2. Active Customers in Illinois

Village of Montgomery

City of Batavia

Village of Carol Stream

Village of Gurnee

City of Woodstock

City of Carbondale

City of New Lenox

Lake in the Hills Sanitary District* (GIS and Custom Software, Not LAMA)

Cary Park District* (GIS and Custom Software, Not LAMA)

Between 1996 and 2007, the Davenport Group completed GIS projects, comprehensive plans, zoning ordinances, subdivision regulations, custom programming, parking studies, impact studies, downtown revitalization plans and expert testimony related to the above, for over 20 municipalities in Illinois. Jerry Davenport has completed similar services for another 20 or more municipalities in other states (mostly Virginia, North Carolina, Pennsylvania, New York and Florida).

Jerry Davenport and Ben Davenport have been presenters for GMIS-IL and for Illinois APA Conferences.

L. Hosted/SaaS Model

The Davenport Group offers three Solutions:

1. Traditional License Self-Hosted which is perpetual, royalty free. License is for functionality provided and based on “named users.” (Site Licenses are available – See Cost Proposal)
2. Traditional License in-the-Cloud Hosted, also known as Hybrid Solution, which is perpetual, royalty free but not self-hosted. License is for functionality provided and based on “named users.” (Site Licenses are not available in-the-Cloud.)
3. Software as a Service (SaaS) which is an access to a service and ensures access in any period in which Recurring Annual Maintenance and Support costs have been paid. License is for functionality provided and based on “named users.” (Site Licenses are not available in-the-Cloud.) This Solution does not include a license.

Appendices G1 and G2 are being submitted along with this proposal.

M. Other Supporting Documentation

1. Integration/Interface Capabilities

The following is in response to page 7, Integration/Interface Capabilities.

Below are specific integrations the Town currently utilize and/or need in the future.

Module Requiring Interface/Integration	Third-Party Software (Software Name and Version)	Interface Direction(s)	Frequency Real-Time Active	Integration Type	Description
Parcel/Address Management	ArcGIS v10.5	One-Way <input checked="" type="checkbox"/> Two-Way <input type="checkbox"/>	Each Month <input checked="" type="checkbox"/>	Import/Export Routine <input checked="" type="checkbox"/> Built-In Integration <input type="checkbox"/>	IMPORT OF ASSESSOR'S OR OTHER PARCEL INFORMATION - Provide for the establishment and periodic update of County Assessor's database.
<i>Davenport response to above: We currently do these functions. We have experience working with Illinois GIS Consortium and can merge their data in an automated way with Springbrook land management data before importing into LAMA.</i>					
Permitting Planning Code Enforcement Inspections Licensing	Springbrook v718.0.0	One-Way <input checked="" type="checkbox"/> Two-Way <input type="checkbox"/>	As Needed <input checked="" type="checkbox"/>	Import/Export Routine <input checked="" type="checkbox"/> Built-In Integration <input type="checkbox"/>	FINANCIAL EXPORT - Ability to automatically or manually generate an export file based on user parameters containing cash transactions collected in the Land Management system.
<i>Davenport response to above: We currently do these functions as is in our software.</i>					
Permitting and Planning	Electronic Plan Submittal	One-Way <input type="checkbox"/> Two-Way <input checked="" type="checkbox"/>	As Needed <input checked="" type="checkbox"/>	Import/Export Routine <input type="checkbox"/> Built-In Integration <input checked="" type="checkbox"/>	ELECTRONIC REVIEWS - Ability to integrate to an electronic plan review software. Please provide the vendors you integrate to.
<i>Davenport response to above: LAMA Permitting and Planning come with electronic plan/development review. We have an optional Plan Review Markup module, which adds our Bluebeam Revu integration for mark-ups, drawing comments and red-lining plans.</i>					
Ad Hoc Reporting	3rd Party Reporting Software	One-Way <input checked="" type="checkbox"/> Two-Way <input type="checkbox"/>	Real-Time (Live) <input checked="" type="checkbox"/>	Import/Export Routine <input type="checkbox"/> Built-In Integration <input checked="" type="checkbox"/>	THIRD PARTY REPORT WRITERS - Ability to integrate with third-party report writing tools such as SSRS, Crystal Reports and Cognos.
<i>Davenport response to above: Our LAMA software comes with standard forms and reports. The program has an Advanced Search (Ad Hoc query builder), as well as hundreds of pre-built queries for ad hoc reporting into an Excel document. All forms and reports are done in Microsoft Word or Excel. We can integrate with SQL Server Reports and Crystal Reports, but this is custom and will require more information.</i>					
Permitting Planning Code Enforcement Inspections Licensing	Laserfiche v9.1.1	One-Way <input type="checkbox"/> Two-Way <input checked="" type="checkbox"/>	Real-Time (Live) <input checked="" type="checkbox"/>	Import/Export Routine <input type="checkbox"/> Built-In Integration <input checked="" type="checkbox"/>	ELECTRONIC CONTENT MANAGEMENT SYSTEM - System must integrate with Electronic Document Management System (To Be Determined).
<i>Davenport response to above: LAMA comes with a document management system. However, we can provide a one-way Laserfiche integration, included in the cost proposal. We can provide our API to Laserfiche for a two-way integration.</i>					
Permitting Licensing & Registrations	State License Board	One-Way <input checked="" type="checkbox"/> Two-Way <input type="checkbox"/>	Real-Time (Live) <input checked="" type="checkbox"/>	Import/Export Routine <input type="checkbox"/>	STATE LICENSES BOARD - Ability to extract contractor information from the state licenses

Module Requiring Interface/Integration	Third-Party Software (Software Name and Version)	Interface Direction(s)	Frequency Real-Time Active	Integration Type	Description
				Built-In Integration <input checked="" type="checkbox"/>	board and populate fields in permit modules contractor database.
Davenport response to above: Yes, we can integrate with the State License Board. However, most of our clients require contractors to maintain their licensing information via the web. That includes uploading copies of documents.					
Cashiering	Online Payments	One-Way <input type="checkbox"/> Two-Way <input checked="" type="checkbox"/>	Real-Time (Live) <input checked="" type="checkbox"/>	Import/Export Routine <input type="checkbox"/> Built-In Integration <input checked="" type="checkbox"/>	ONLINE PAYMENTS - Ability to accept customer credit card payments online.
Davenport response to above: Yes, to the above.					
Cashiering	At the Counter	One-Way <input type="checkbox"/> Two-Way <input checked="" type="checkbox"/>	Real-Time (Live) <input checked="" type="checkbox"/>	Import/Export Routine <input type="checkbox"/> Built-In Integration <input checked="" type="checkbox"/>	OVER THE COUNTER PAYMENTS - Ability to accept customer credit card payments at the counter.
Davenport response to above: Yes, to the above.					
Gen Sys & Security	Email	One-Way <input checked="" type="checkbox"/> Two-Way <input type="checkbox"/>	Real-Time (Live) <input checked="" type="checkbox"/>	Import/Export Routine <input type="checkbox"/> Built-In Integration <input checked="" type="checkbox"/>	EMAIL - Sending emails from system utilizing standard SMTP protocols.
Davenport response to above: Yes, to the above.					
Gen Sys & Security	Active Directory	One-Way <input type="checkbox"/> Two-Way <input checked="" type="checkbox"/>	Real-Time (Live) <input checked="" type="checkbox"/>	Import/Export Routine <input type="checkbox"/> Built-In Integration <input checked="" type="checkbox"/>	SINGLE SIGN-ON - ACTIVE DIRECTORY - Support of Single-Sign-On and Active Directory.
Davenport response to above: Yes, to the above.					
Permitting Planning Code Enforcement Licensing	IVR	One-Way <input type="checkbox"/> Two-Way <input checked="" type="checkbox"/>	Real-Time (Live) <input checked="" type="checkbox"/>	Import/Export Routine <input type="checkbox"/> Built-In Integration <input checked="" type="checkbox"/>	INTERACTIVE VOICE RESPONSE SYSTEM - Ability to integrate with an interactive voice response system for inspection scheduling, status updates, and payments. Please provide list of IVR partners.
Davenport response to above: We have integrated with IVR in the past. This is old technology, and frankly obsolete, and has been replaced for the most part by the Public Web CRM.					

LAMA has always had a full development review element. That element has been further refined with the addition of markup. In order to take full advantage of the mark-up capabilities, the client needs to have LAMA ePlan Rev and purchase Bluebeam Revu from Bluebeam. This allows multiple users to simultaneously markup submittals using Bluebeam Revu. This process can be automated in LAMA. When the last reviewer has completed his or her status update, the lead staff person will be notified. The markups are automatically extracted from Bluebeam, flattened, and placed, along with a thumbnail of the drawing area, in tabular format in LAMA. A letter with a list of comments, and a thumbnail of the comment area on the drawing, can be easily compiled and sent to the applicant, engineer, and/or architect.

[illegible]

When the review is complete, applicants will be notified. Public web users can log in to the public citizen access portal and see each review comment on the web portal. They can then submit a response comment to each staff comment, electronically. The applicant can also download the review letter and PDF markup by staff, mark it up, and submit new plans online.

The screenshot shows a web browser window with the URL 'galadriel.8888/PrintDetail.aspx?PID=10'. The page is titled 'New Construction' and features a sidebar with navigation links: 'Save Changes', 'Cancel', 'Last edited by: Ben K Davenport on 5/18/2015', 'Choose Location', 'Land Use', 'Description', 'Add Contractors', 'General - Construction', 'General - Dwelling Units', 'General - Parcel', 'General - Districts', 'Mechanical - Range Hoods', 'Fire and Safety Sprinkling and Suppression', 'Submit Documents', and 'Review and Submit'. The main content area is titled 'Review Comments' and contains three items for review:

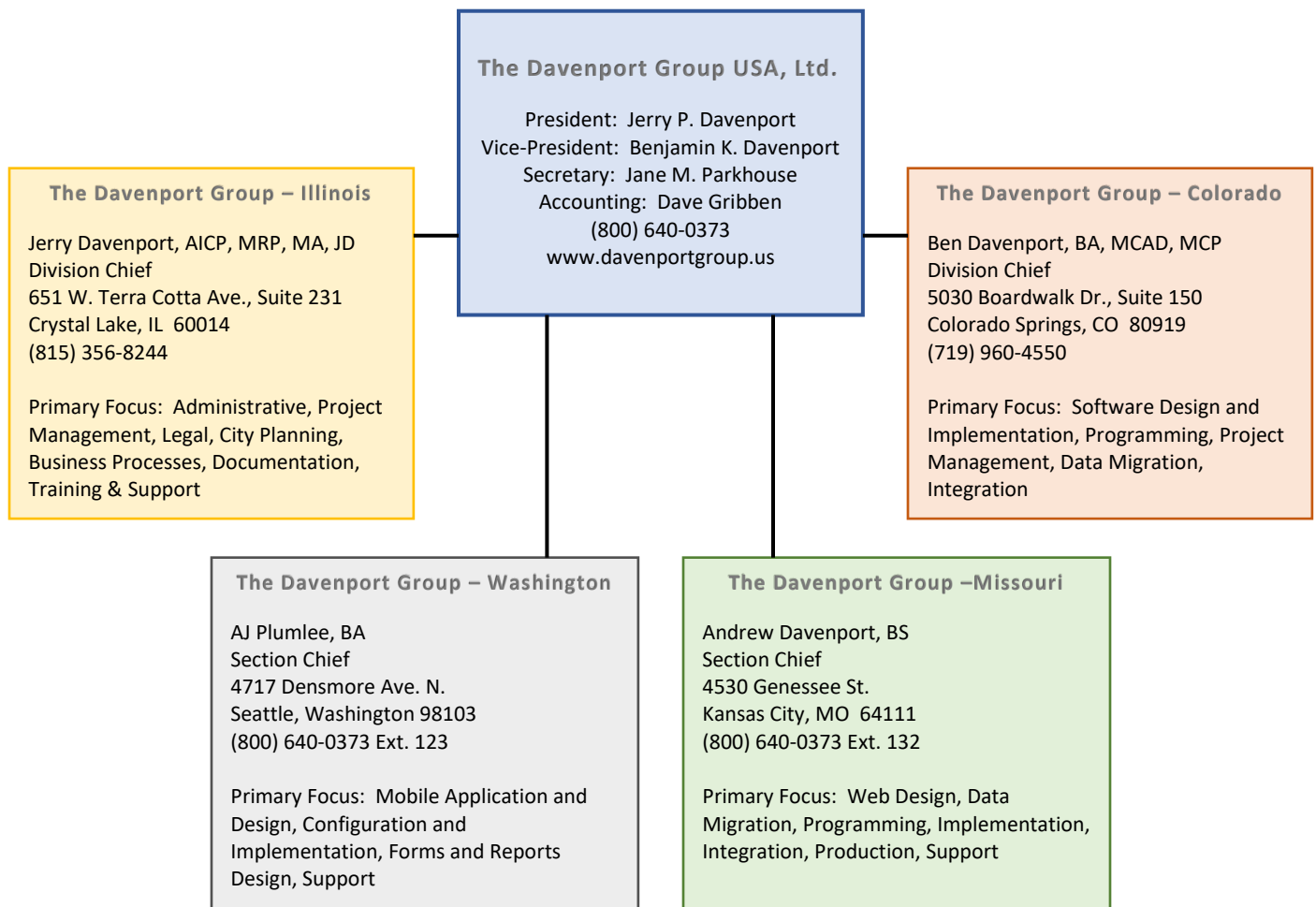
Reviewer Comment	Response
Are the panel insets glass or wood grain? 	they are maple
What is the width of the slide panel? 	the width is 48"
Confirm material of door handles 	metal

At the bottom of the page, there is a red banner with the text: 'Submit a proposal document. We're in beta. Help us make this a better application. We strive to make continuous improvements in response to public feedback while in the beta testing phase. Send feedback.'

LAMA and Bluebeam Revu enables easier submittal processes with PDF markup and editing, while comments are automatically directed into LAMA.

2. Organizational Chart

Organizational Chart The Davenport Group USA, Ltd.



3. Company History

The Davenport Group has been in business in Crystal Lake, Illinois since 1996 – 24 years. We began as a GIS and municipal consulting firm. As we continued working closer with local governments, we recognized a gap that needed to be filled. That gap was quality software that could make the job of our customers and their workers easier. In 2004 – 16 years ago – our LAMA software was born. We opened a second office in Colorado Springs. As we grew, our client base grew, as well as their needs. With the release of LAMA Suite in 2008, we developed a highly customized and feature-rich program which could integrate with almost all aspects of local government. In 2015 we opened offices in Kansas City and the Seattle areas. After several years of hosting LAMA “in the Cloud” for our own team, we put the program “in the Cloud” for our Client’s use. Since 1996 we have completed substantial GIS projects, custom programming and software development work, planning and permitting services for municipalities, counties, regional agencies and special districts throughout the United States and Canada.

Many of our clients were attracted to us because of our governmental experience. One of the principals of the firm served for 15 years as a planning and development director for three municipalities and a regional agency, and several more years as municipal attorney. Another principal has worked for many years in GIS and IT departments with a municipality, a county and an international firm. Other members of the firm have worked with software development companies, engineering firms, insurance agencies, and public works departments.

We are first and foremost a software application development firm with considerable experience in municipal government, and particularly in permitting, planning, development review, inspections, and code enforcement and infrastructure. Over the years we have expanded that knowledge to also include licensing, work orders and redevelopment. The LAMA program was developed entirely by our organization. We have our roots in custom software design for municipalities and can modify our critical elements to fit your existing workflow.

We are also a full GIS firm. We have been an ESRI business partner since 1996. ESRI has honored us by recognizing us as business partners, value-added resellers and developers. Our flagship program, the LAMA program, also known as LAMA Server, is built on GIS. GIS is fully integrated into the application, not just an afterthought, or a link, or a way to view the data.

The LAMA Solution Framework leverages the latest technologies in software innovation. Our solution is comprised of a SQL Server database, an ASP.NET Web Application, Mobile Applications, REST and SOAP Web Services and APIs, and a desktop client for optimal user experience and performance. The solution integrates with major server technologies and applications, such as Microsoft Exchange, SharePoint, ArcGIS Server, and online cloud environments such as Microsoft Azure. The Davenport Group is both Microsoft and ESRI Business Partners. Our staff hold many prestigious programming and IT certifications from both Microsoft and Oracle. We support both client-hosted and cloud-hosted solution environments.

We are a privately-owned company with a wide range of clients. We have municipalities in 25 states and two provinces in Canada. All our LAMA clients are active. Every municipality that we have placed on the program is still on the program and is maintaining the same. This is our 14th year of offering the LAMA program. Prior to that, we offered custom programming in all the same business processes for eight years.

Our clients range from very large – the City of Philadelphia (1,500,000 +/- people), to large, City of New Orleans (500,000+/-), to medium sized, the City of Harrisonburg, VA (with university) and the City of Ankeny (Iowa) (50,000 +/-), to small, the City of Carol Stream (Illinois), the Village of Gurnee (Illinois), (all about 30,000 – 40,000 people), to very small, West Plains (Missouri). We also have several counties (Oldham County (Louisville area, Kentucky) and Campbell County (Gillette area, Wyoming). All our clients have two or more of our modules, with most having three or more. Over half of our clients have added modules after the completion of the original contract. Since 2009, our LAMA software is the only product that our company offers. We had several other products, but they have all been incorporated into the LAMA software.

f. Davenport Group Organization

Our project structure is simple – everyone on our team reports to the project manager for the project. Our team includes a former director of Community Development for three municipalities who is a land use attorney and specializes in local government processes related to Permitting, Planning, Code Enforcement and Inspections; several programmers who have played a major role in developing our program and who are extremely knowledgeable in how to configure and customize the software and who report to our software division chief; a forms and report specialist; a lead trainer who has over twenty years of experience and several other professionals who have trained staff on dozens of LAMA projects; and a number of experienced support personnel.

Our firm prides itself on our friendly, “can-do” attitude and quality service. We will go “the extra thousand miles” to ensure that you are fully satisfied with your product, and that you feel you are using the best product available in the marketplace at any price.

*Nearly every municipality that we have ever placed
on the system is still using it. (2004 to present)*

N. Introduction to LAMA Software

LAMA is both windows- and web-based to enable the fullest possible functionality. Our solution uses an open architecture environment and continues to leverage the latest versions of .NET and ESRI technologies, ensuring our clients never end up with an outdated software solution. LAMA can be client-hosted or “in-the-Cloud.”

Our data is stored in commonly named tables and fields in SQL Server, allowing you to access this business-critical data from external solutions, such as Microsoft SharePoint, Content Manager, OLAP data mining, or ArcGIS, to name a few. The open data model allows you to build other business-oriented solutions, applications, and reports around the database, or easily share data with other departments and outside agencies. The entire architecture was designed to ensure interoperability with your data, no matter what future solutions you choose to implement.

Our software solution consists of a GIS-based, .NET windows application, a SQL Server database, XML web service layers, web applications, Windows NT Services and an Android mobile phone/tablet app. This Service Oriented Architecture (SOA) has many advantages over traditional applications, including isolating the application security context, automating workflow, independently monitoring the database without user interaction, and allowing windows-based applications to communicate with the database over HTTP through the web services layer for full mobility.

Since our solution is founded on Microsoft technologies, it integrates seamlessly with other Microsoft applications such as Word, Excel, and Outlook. Our solution integrates a broad range of functions and features including:

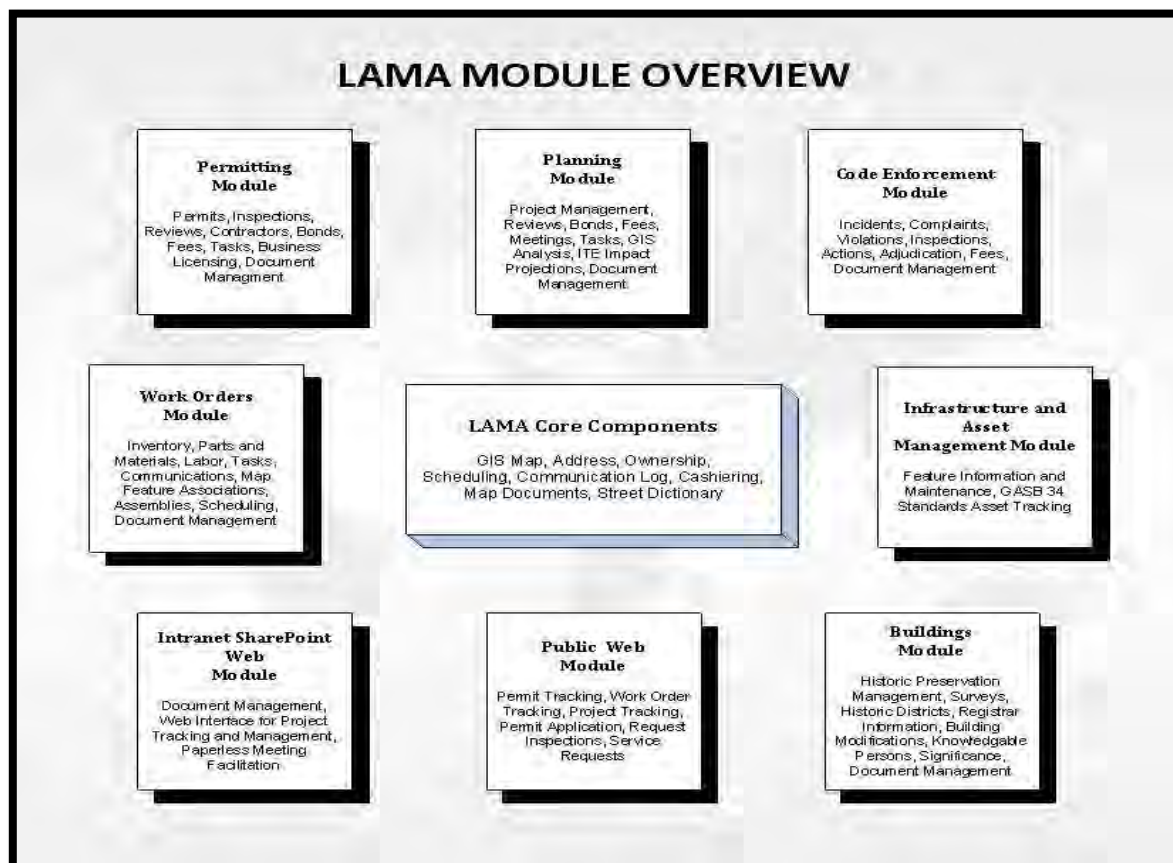
- GIS Mapping
- Permitting
- Inspections
- Planning and Projects
- Development Review
- Code Enforcement
- Adjudication
- Business Licensing
- Historic Preservation
- Redevelopment

We can use your County's GIS layers or shapefiles for your base map, street centerline and constraints. We can use your addressing or the GIS addressing, or a combination. We will connect your Assessor's database to the base map to identify property owners. We can also connect to other sources such as Water or Sewer Billing records. These layers will form the backbone of your system.

- Windows and Web-based
- SQL Server Databases
- SharePoint Integration
- Mobile Mode
- Exchange Server Integration

- Scheduling
- Communications
- Addressing
- Contacts (Owner, Tenants, Managers)
- Integration with Other Programs
- Mobility
- .NET Object Model and Web Services SDK
- Email Notification Service
- Microsoft Exchange Synchronization
- Microsoft SharePoint Extensions
- Infrastructure and Asset Management
- Work Orders

Effective January 2015, we have added connected and disconnected Mobile Tablet/Phone App functionality. This application allows users, mostly inspectors, to take LAMA in the field to map and complete inspections with near full access to LAMA Software information.



1. GIS Mapping

LAMA's mapping component is a fully functional GIS leveraged on ESRI technologies. It contains the most common GIS tools found in ArcGIS desktop and other standard GIS applications. Tools provided in the mapping component consist of buffering, measuring, identifying, spatial selections, comprehensive zoom functions and many more. In addition, we have integrated many complex tasks into one user-friendly menu. (The down arrows below open more menus, e.g., for Showing, Creating, and Selecting Permits, Incidents, Planning Projects, etc.)



The Map provides quick visual reference for data. It can combine features with attributes, for example, showing all infrastructures scheduled for inspections during the next two weeks, or any pending projects in an area. In addition, the Map gives a useful frame of reference using map layers, such as Municipal Limits, Zoning, Subdivisions, or nearby infrastructure. Aerial photography easily can be turned on and off as needed.

One instance of the Map's GIS capabilities is that the user can quickly calculate the amount of impervious surfaces (building floor areas, parking, etc.) and convert that area to land treatment coefficients for export to storm drainage models, whether a Rational Model or HEC-HMS model.

The Map fully supports ESRI's GIS file formats. The GIS element facilitates complex analysis in our software, including impact analysis and projections. The mapping component in LAMA Software also presents a cost-effective way to distribute GIS data.

LAMA's Map Documents element, which our users call our "drill-down" tool, enables the user to view in one window a list displaying every permit, incident, planning project, and every document associated with a parcel or address.

2. Addressing and Ownership

LAMA Software is based on a solid Addressing Management element. Standardized addressing information is essential to managing searchable quality data. Our solution includes a Street Dictionary that provides quick and reliable Address Management functions and ensures a standardized database. This Addressing foundation ensures that permits, projects, reviews, inspections, business licensing, and emergency response will function with superior reliability.

- **Standardized Database with Street Dictionary**
- **Link to County Parcel Data and Utility Billing Data**
- **Send Automated Notifications that Comments Are Due**

In the event that the local government receives its addressing and ownership components from outside sources, typically County GIS and parcel data, it can be readily brought in and updated, and even modified in LAMA. Correct and updated ownership and tenant information is vital for optimal efficiency and will facilitate timely notifications to property owners and responses to citizen complaints.

3. Planning, Projects & Development Review

LAMA Planning, Projects & Development Review elements address projects initiated by the municipality, as well as those begun by the private sector or another public or quasi-public entity.

Project areas can be composed of parcels in the GIS, or you can draw your own area and, if necessary, modify it later. Project boundaries are spatial and can interface with other features, so you can determine the amount and percent of impervious surfaces, land uses, wetlands, floodplain and zoning in the project area.

- ✓ **Map Amendments**
- ✓ **Special/Conditional Uses**
- ✓ **PRDs/PUDs**
- ✓ **Preliminary Plats**
- ✓ **Zoning Text Amendments**
- ✓ **Critical Area Changes**
- ✓ **Engineering Projects (I, II, III)**
- ✓ **CDBG Projects**

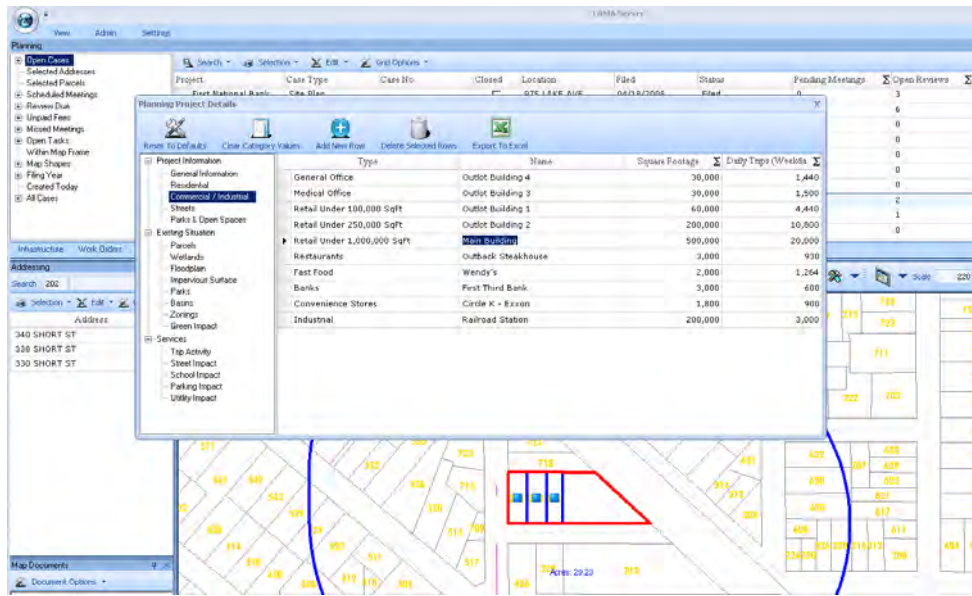
LAMA keeps track of project details, such as the size of proposed developments (land uses, number of dwelling units or floor areas, lots, parking spaces), tasks assigned to various persons (determine the significance of the wetlands, search for prior zoning petitions). LAMA will project rough impacts on schools, roads, parks, etc.

The module also provides the mechanisms for submitting, reviewing and approving comments. Templates facilitate the quick submittal of comments. Comments of one staff member or department can be viewed by other professionals or departments with appropriate viewing rights. Comments can be modified and turned into conditions of approval. They can be marked as Resolved when satisfied. Participants can be sent automatic notifications of comments due, to keep the review process moving smoothly.

- ✓ **Submit, Review & Approve Comments**
- ✓ **Templates for Standard Comments**
- ✓ **Notification of Comments Due**
- ✓ **Robust Document Manager**

LAMA manages document submittal, classifying them and keeping track of which ones are active. Reviews by outside agencies can be added as documents or imported from Excel documents into the LAMA review template. The status tracking section indicates how long the project has been in the municipality's hands, under review, or in the developer's hands for corrections, additional studies, etc.

The module's robust functionality also includes methods for scheduling and managing meeting materials. Checklists can be tied to events. Iterative routines can be inserted on-the-fly. LAMA will warn the user if a change will exceed the deadline. Our Administrative section provides the means to customize all the related codes and dropdown lists to your needs.



Bluebeam Revu Integration (Optional)

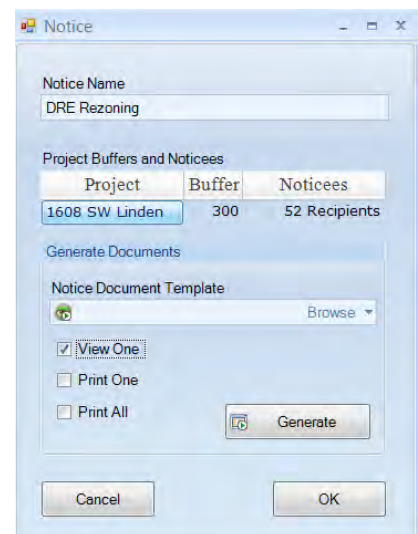
As of December 2014, we offer our clients integration with Bluebeam Revu in both Permitting and Planning and Development Review. With Bluebeam Revu users can markup drawings in that program adding comments associated with features or items on the drawing, the comments can be flattened in LAMA with its integration with Bluebeam Q, and automatically inserted into LAMA where LAMA's Development Review element will prepare the information for dissemination to the developer, property owner, boards, etc. The digital files can be distributed by the applicant where they can be digitally edited and resubmitted. LAMA offers complete plan and development review – what is added with Bluebeam is the ability to do markup and have the markups integrated into LAMA.

Automatic Buffer for Adjoining and Nearby Property Owners

LAMA's Letter Generator can quickly generate notices or letters to adjoining or nearby property owners within "n" feet of a feature (e.g., several parcels proposed for rezoning). It is similar to Microsoft's mail merge, but quicker and easier to use. Our software developers created many more simiolar sweet tools to enhance the program's functionality, while making required tasks easier to do.

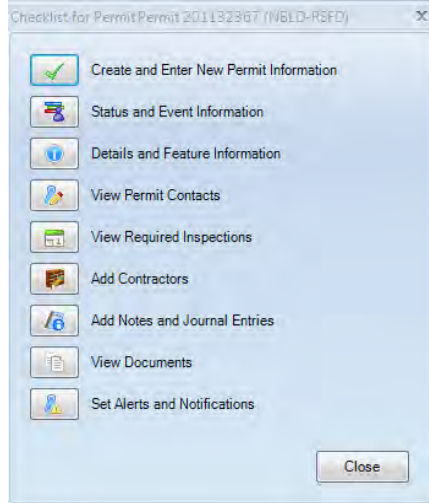
Agenda Builder

Our Planning module has an Agenda Builder which allows the project manager to print an agenda with all items before the Board, along with a short summary of what those items are about.



4. Permitting and Inspections

Our permitting module is innovative, comprehensive and easy-to-use. LAMA's workflow wizard steps the user through the permitting process. LAMA Software auto-populates applicant information from



the Contacts element and contractor license status from Business Licensing. It manages complex checklists and brings each department into the review process. It manages time, events, meetings, reviews, and documents.

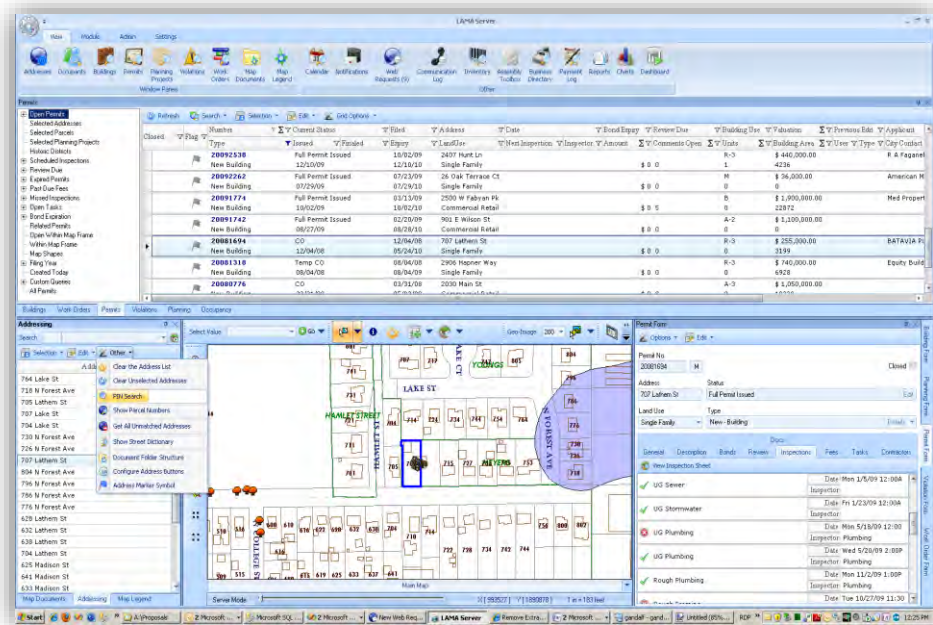
Every type of permit (building, zoning, curb cuts, grading, erosion control, health, fire, signs) has templates which collect critical information. The Permitting module also allows the municipality to track any information related to a permit without having to configure custom fields.

Administrators can quickly add new data collection requirements from the Administrative Codes section of LAMA Software.

Complex permit fee calculations are easily handled, including subdivision-based or special service area-based impact fee schedules. Fee payments are tracked through the integrated Cashiering Module, which can be queried by pay codes dates, address, etc.

LAMA will generate your many forms and reports, such as a permit application form, certificate of occupancy, erosion control permit, driveway cut permit, permit issued by type, etc. LAMA's Letter Generator can quickly generate letters to permit applicants or property owners within "n" feet of a feature (e.g., several parcels proposed for rezoning). LAMA will generate reports in Microsoft Word and Excel, and Adobe PDF. LAMA's Community Development Suite comes with more than a hundred standard reports. Users can also create their own custom forms and reports using the thousands of key words we have developed. We offer our clients many free custom reports. Report writing is also included in annual maintenance.

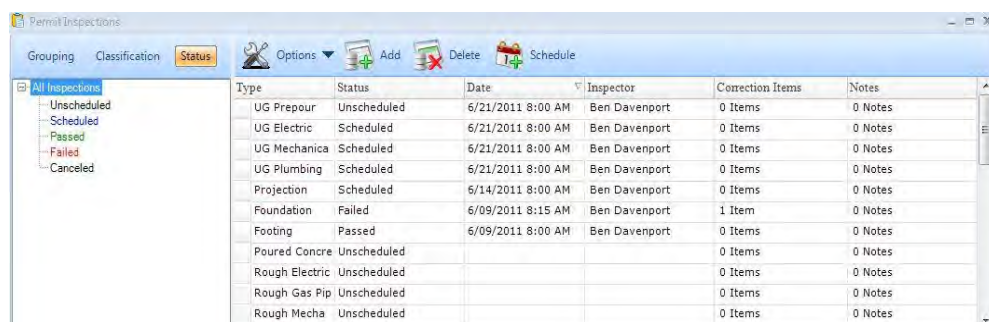
- ✓ **Templates Stub Out Inspections for Type Permit**
- ✓ **Outlook Style Calendar Integrated with Exchange**
- ✓ **Master and Subs (Shopping Centers, Condos)**
- ✓ **Complex Fee Calculations (Even GIS Layer-based)**
- ✓ **Quick But Detailed Field Entry Inspection Forms**
- ✓ **Templates for Health Dept. (Wells, Septic, Food)**
- ✓ **Templates for Engineering (Curb Cuts, Grading)**
- ✓ **Standard Reports (# Permits, Values, Time)**



LAMA has hundreds of pre-built queries that allow the user to find all open permits, permits that are over 180 days old, permits issued in the last 30 days, etc. Users can also create their own custom queries with our on-the-fly query builder. And, these can be added to the tree for future use.

Permitting Inspection Window

Inspections can be viewed/scheduled by Grouping, meaning a grouped set of inspections that are usually scheduled and inspected together. Or, viewed by Classification -- all the preliminary, rough, final, etc., are grouped together, or by their Status -- Unscheduled, Scheduled, Passed, Failed, etc. When a new permit is created in the system, it is assigned a default list of required inspections and divisional reviews based on the permit type.



An integrated calendar provides inspectors and schedulers with a user-friendly scheduling interface. Inspection templates determine what inspections are required for what permits, determine an order to the inspections, and allow for easy mark-up in the field. LAMA includes selections from many model

codes, including the IRC, IBC, NEC, IPC, IMC US Food Code, etc. Users can add correction items from their local the codes and create checklists.

Public Web

Our public web module allows citizens to apply for permits, complete details, upload documents, request inspections, track permit status and pay fees on-line, etc.

5. Code Enforcement

The Code Enforcement module allows intake personnel in the office, or the officer in the field, to quickly create a code enforcement incident or case. The intake officers can schedule an immediate inspection of the premises and add it to the integrated calendar. Alternatively, the officer in the field can immediately enter the violation information and inspection data and create a task to be performed in the office, such as sending a notice or issuing a citation. While in the field with LAMA in Mobile Mode, officers can check an address for permits, or view violations on nearby properties or related to the adjacent right-of-way.

- 
- ✓ **Automatically Schedule Reinspections**
 - ✓ **Full Hearing Record**
 - ✓ **See Violations in Neighborhood**
 - ✓ **Attach Photos, Documents**
 - ✓ **Mobile Mode**

Fees are tracked through the integrated Cashiering element. Any number of actions for code enforcement, such as completing a notice of deficiencies, leaving door hangers, talking to owners, sending notices, issuing tickets, or scheduling administrative hearings can be customized to the municipality's current processes.

The screenshot displays the 'Violations' software interface. The top section shows a checklist of exterior building requirements with checkboxes for each item. The bottom section shows a table of incident violations with columns for 'Comply By', 'Abat', 'Section', 'Location', 'Title', and 'Nature of the Violation'.

Comply By	Abat	Section	Location	Title	Nature of the Violation
05/14/2009	<input type="checkbox"/>	IPMC 304.13		Window, Skylight and Door Frames Must Be Maintained	A window, skylight, door or frame has not been kept in sound condition, good repair and weather tight.
05/14/2009	<input type="checkbox"/>	IPMC 304.4		Structural Members Must Be Maintained	A structural member has not been maintained free from deterioration, or is not capable of safely supporting the imposed dead and live loads.
05/11/2010	<input type="checkbox"/>	IPMC 304.8	Decorative Features on Building Exterior	Decorative Features Shall Be Maintained	The following, being cornices, belt courses, corbels, terra cotta trim, wall facings or similar decorative features, namely _____, have not been maintained in good repair with proper anchorage and in a safe condition.

The system tracks all code-related activity, so even initial inspections not resulting in violations are tracked through the system. Inspection photos, notices, citations, and other documents are managed digitally, providing quick access to them in the future.

The entire module collects all critical information in one place, so the code enforcement officer preparing for an administrative (or court) hearing has all pertinent information collectively in LAMA's document manager. The officer has instant access to every inspection done on the subject property, pictures of the violation, journal entries of conversations, together with a record of remedial actions and dispositions. Not only can the officer look at a history of problems on the property, but because the address is on a GIS system, he can search the map for problems in the right-of-way, or on an adjoining or nearby parcel that might relate to the subject property.

The module allows for the officer to easily add new code provisions or modify existing ones. He or she can create standard fact patterns relating to a provision that can be incorporated into a notice of violation or another document. Officers can use one of our many forms or create their own forms in Microsoft Word or Excel.

6. Business Licensing

The Licensing module shares many of the same features with the Permitting and Planning modules. It uses a workflow wizard to organize the overall process from application to license. It uses an event scheduler with checklists and review prompts, where applicable. Users, with permissions, can place an application on hold or stop a license from being issued. Users can require one or more inspections that need to be passed before a license can be issued. It uses details to manage key pieces of information that are used to set fees and shape policy.

Our business licensing module tracks all appropriate license types, license numbers, certifications, status, etc. In addition, this module stores the insurance, education and licensing information related to each business or contractor. Users can quickly view the contact information of a business or employee facilitating faster communication. One of the key benefits of a normalized contacts database is that a user can quickly view every permit or license that a contractor has worked on and spot problems before they arise.

Licenses, in addition to being associated to a person or business, can be location-based or equipment based. The Licensing module can handle contractor licenses from other jurisdictions, business licenses issued by the municipality, licenses for food trucks, horse drawn vehicles, taxi cabs, restaurants, rental housing, etc. Licensing data can be updated from State or Regional databases when available.

The screenshot shows a 'Contact Form' window with the following details:

- Name:** Highland Bluff Partners Inc. (ID 7641)
- Contact Type:** Business
- Mailing Address:** 360 Belle Foret Dr Lake Bluff, IL 60044
- Phone:** 815-555-1212
- Email:** highland@gmail.com
- Documents:** Insurance, Phones, Locations (1), Journal
- Expired:** False (1 item)
- Table:**

Number	Type	Issued By	Issued	Expiry
11L-123-A	General Liability	State Farm Insurance	01/01/2013	01/01/2014
- Lock Contact from Editing:** (checkbox)

A list of business categories, each with a blue button and an adjacent input field:

- Restaurants
- Rental Housing
- Taxi cabs
- Contractors

The module also allows users to schedule annual inspections, and to automatically track fees and

The screenshot shows the 'Licenses' module interface with the following components:

- Left Panel:** Navigation menu with options like 'My Reviews Due', 'Unassigned Reviews', 'My Division Reviews', 'All Reviews Due', 'Events Due', 'Events Incomplete', 'Expiring Licenses', 'Expired Licenses', 'Past Due Fees', 'Missed Inspections', and 'Open Tasks'.
- Main Table:**

License	Tracking	Category	Group	Class	Type
11-0036-LIQ	2011-6-36	Location	Operational Permit	Occupational	Amusement
11-0035-LIQ	2011-6-35	Location		Occupational	Amusement
11-0033-LIQ	2011-1-33	Location		Occupational	Liquor
11-0032-LIQ	2011-6-32	Location		Occupational	Amusement
11-0030-LIQ	2011-1-30	Location		Occupational	Liquor
11-0029-LIQ	2011-1-29	Location		Occupational	Liquor
11-0026-LIQ	2011-6-26	Location		Occupational	Amusement
11-0025-LIQ	2011-6-25	Location		Occupational	Amusement
11-0023-LIQ	2011-6-23	Location		Occupational	Amusement
- Addressing Panel:** Search for 'Abbey Rd' and a table of addresses:

Address	Parcel
3430 Highland Ave	0712412006
3448 Greenwood Ave	0712416005
- Map:** A map showing 'ROUTE 132' and a scale of 253.
- Context Menu:** A right-click menu is open over the license table, showing options like 'Search', 'Create New', 'Renew' (highlighted), 'Edit', 'Delete', 'Relocate', 'Show All', 'Show Associated', 'Shortcuts', 'Select All Rows', 'Clear Selection', 'Communications', 'Notify Me', 'Grid Options', and 'Refresh'.

payments. The License module will notify the user that licenses are about to expire; in fact, notices can be sent to all license holders that their license is about to expire in “n” days. Licenses differ from permits in that licenses can be reissued with a couple mouse clicks.

Like LAMA’s other modules, the Licensing module can use standard forms, or the user can design and implement forms and reports in Microsoft Word or Excel. LAMA comes with thousands of “key words” which have been programmed to insert fields, and combinations of fields, from the database.

All LAMA’s modules share a similar structure, look and feel. Users who learn one module are able to navigate another intuitively.

The screenshot shows a software interface for license management. On the left is a 'LAMA License Summary' form with fields for License Number, Type, Location, Issued To, Category, Group, Created By, and a table for Fees. On the right is a 'Generate' dropdown menu with a list of report options.

License Number:	11-2010-LIQ	
Type:	Liquor	
Location:	4255 Chatham Ave	
Issued To:	Highland Bluff Partners Inc. 380 Belle Haven Dr Bella Vista, IL 60009 T: 815-555-1212	
Category:	Location	
Group:	Consumption on Premises	
Created By:	Admin	
Contacts:		
Name	Address	Phone
Highland Bluff Partners Inc (Patroner)	380 Belle Haven Dr	T: 815-555-1212
Fees:		
Type	Amount	Paid
Liquor License	\$ 700.00	
Inspections:		
Type	Date	Status
Zoning	Unscheduled	Unscheduled
Police Inspection	Unscheduled	Unscheduled
Inspection Correction Items		

Generate
License Summary
Amusement Renewal Letter
Automobile Recycling License
Bathing and Massage Renewal Letter
Business License Received
Electrical Renewal Letter
General Business License
License Certificate Letter
Business Not Compliant Letter
Liquor Change of Contact
Liquor Renewal Letter
Scavenger Renewal Letter
Temporary Business License Notice
Temporary Business License
License Inspection Request Report(All)

7. Work Orders Module (Optional)

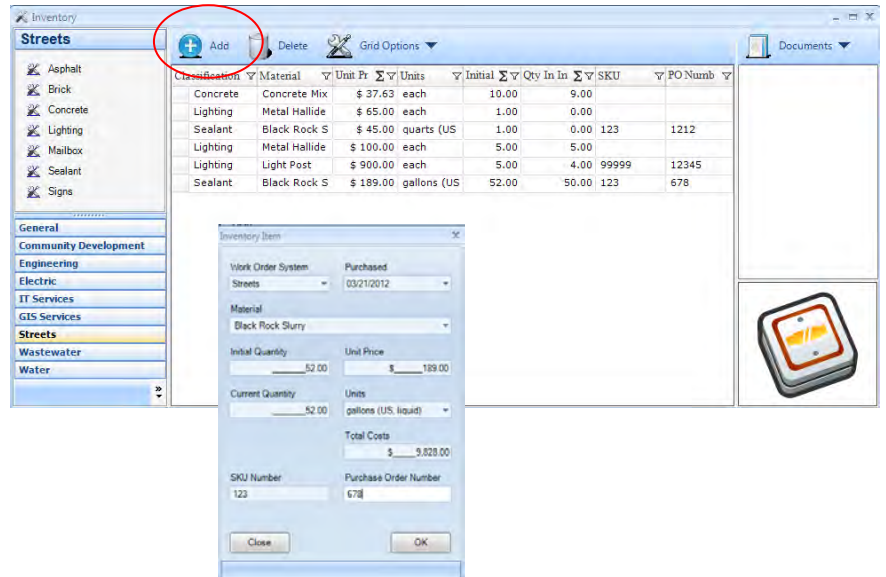
Our Work Orders module has recently been redesigned to meet the ever-growing challenges of municipalities, both large and small. The system is user-friendly with a customizable interface. Our work wizards and dialog boxes will step you through the process, allowing you to keep your requests for service and work orders organized better than ever before. LAMA’s Work Orders module integrates your work orders with your infrastructure and manages inventory, while documenting tasks, completed actions, materials used, labor and much more.

LAMA allows the user to associate a work order with any GIS feature, such as a streetlight, hydrant, manhole, street segment, stormwater line, detention basin. Users can even create their own project area, drawing a polygon or line, or creating a buffer on the same.

Our workflow wizards will step you through all processes, from call for service, to creation of work order, to assignment of tasks, and report on work completed.

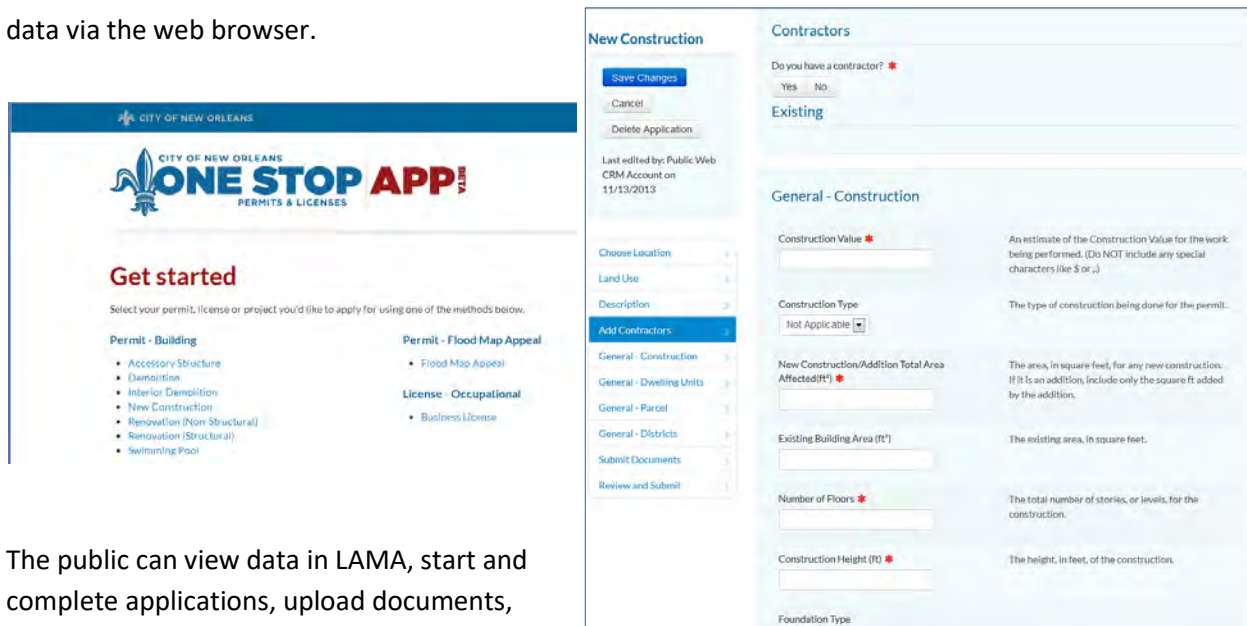
LAMA keeps track of parts, labor, inventory, contractual work and equipment. Users can receive a notification when inventory is low. LAMA's Assembly Toolbox allows the user to estimate costs for a project.

LAMA can calculate the time between when a call for service (work order) was created, when it was assigned, scheduled and completed. Users can update work orders while in the field.



8. Public Web CRM

As part of our solution framework, we provide a web-based tracking application, allowing both citizens and staff to access considerable amounts of data via the web browser.



The public can view data in LAMA, start and complete applications, upload documents, track the status of a plan or project review, place items in a shopping cart, pay fees on-line, report a problem, and request an inspection. In addition, municipal staff can complete inspections in the field, staff from other agencies can upload documents and submit development review comments and change statuses. (The ability to make payments on-line requires a payment gateway.) Users can print forms and reports.

Requests made through the public web application are stored in a separate database and do not automatically trigger any updates to main solution databases. In this respect, changes are tentative

until they are approved by the appropriate LAMA staff person.

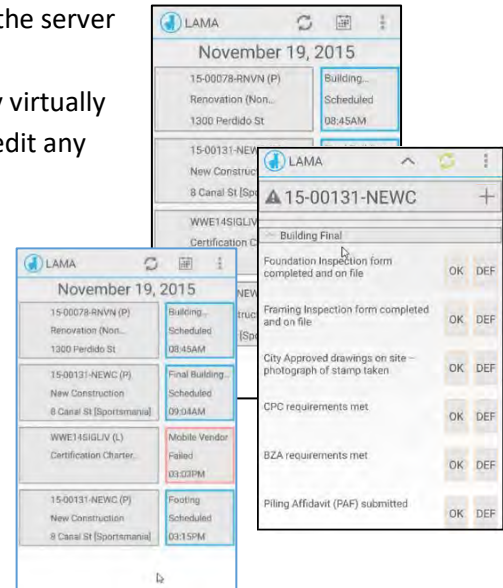
While appropriate staff and board members have unfettered access to all the data in the system, LAMA system administrators can limit public user access to only certain permits or development projects.

9. Mobility

With LAMA's Mobile technology, client computers can connect to the server database, taking the data offsite without the need for an internet connection. While in the field, client computers are able to modify virtually every piece of data in the solution, view and add documents, and edit any information on the server.

LAMA's Mobile Tablet/Phone App allows inspectors to route their inspections for the day, find nearby permits, interface with permits, code incidents and licenses on the server, undertake inspections, including adding correction items, upload pictures and documents, view documents in LAMA on the server, schedule new inspections, etc. Administrators can build code checklists for each inspection type.

The LAMA mobile app runs on all Android devices installed with Android 4.4 or higher.



10. Exchange Integration Service (Optional)

Our Exchange Integration Service Module synchronizes calendars between our LAMA application and Exchange. The service leverages CDO objects on the Exchange server. The services provide a push of LAMA events to Exchange, a pull of Exchange events to LAMA, or a full synchronization. Regardless of the method chosen, our services provide for a unified calendar for system user, allowing them to use either Outlook or the LAMA calendar without having to maintain two disparate calendars.

11. .NET Object Model and Web Services SDK (Optional)

With the .NET Object Model and Web Services API, the municipality has the object of extending and customizing parts of the application internally. Examples of customization are the creation and definition of new reports, new input and view screens, map buttons and associated tool, and custom notifications categories.

12. LAMA Dashboard

LAMA is basically a dashboard. However, LAMA includes a couple management windows that more specifically deserve the name Dashboard. One of those windows is the graphic shown on the right which provides basic information about all the available LAMA Modules, plus includes rotating chart graphics summarizing activity in the modules. This window is a useful tool for Administrators looking for trends in business processes.

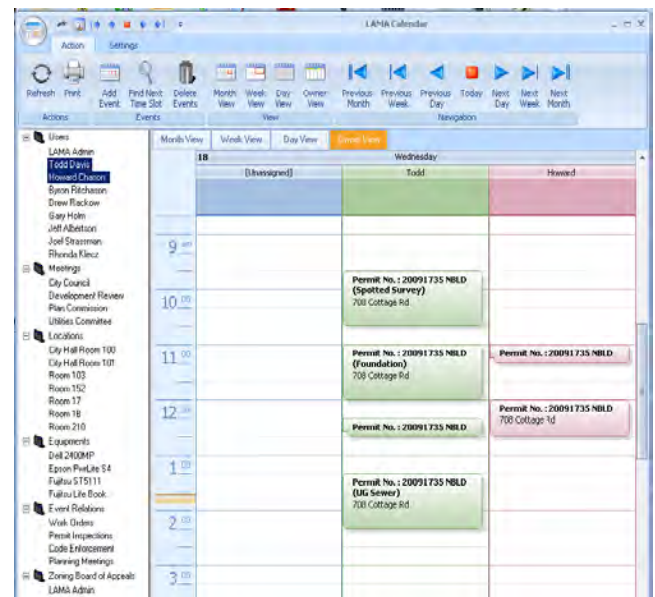


13. Scheduling

Our integrated Scheduling element allows automatic notification of scheduled meetings to relevant parties, quick access to associated documents and supplemental materials, the ability to sort by individual attendee, committee, date, or room, and seamlessly integrates with Exchange/Outlook calendars. The daily schedule can also be printed out for an individual user.

The Scheduler, along with the other Modules and Elements, uses the Office look and feel, making the calendar seemingly identical to the calendar in Microsoft Outlook.

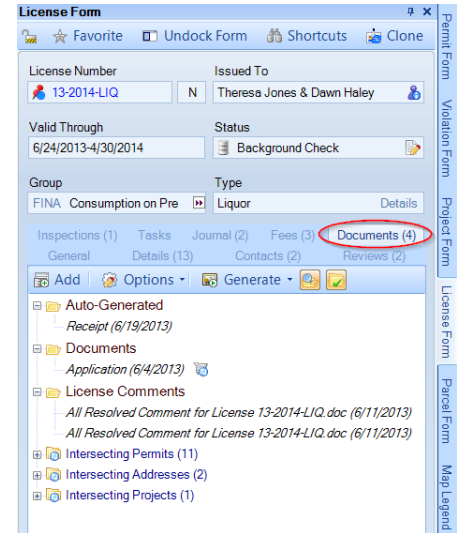
Appointments can be moved from one inspector to another by “drag and drop.”



Inspectors clicking on their inspection appointments are presented with the list of inspections and can automatically view the associated project and inspection data. Likewise, when clicking on a meeting, any associated meeting documents, including those documents related to specific agenda items, such as a development review project, are readily available to the user.

14. Document Manager

Our Document Manager is integrated into every LAMA module. LAMA uses a flat file system by default; however, it also will integrate with SharePoint. LAMA allows the user to establish a folder structure for organization. It allows for documents to be classified as active and inactive, or public, departmental and private. LAMA will read any file that can be read in Microsoft Word or Excel, as well as any file for which you have a viewer or program on your computer. Our drill-down tool allows users to quickly view a list of any files associated with a feature, permit, incident, planning case, work order, etc. LAMA's document manager can integrate with Laserfiche.

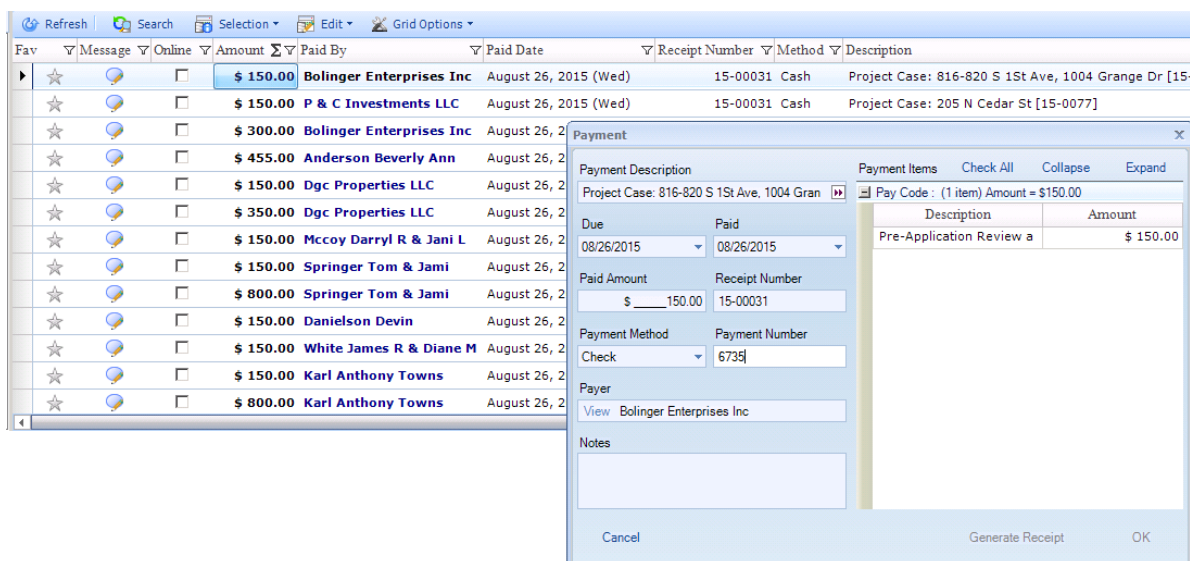


15. Cashiering

The Cashiering element provides the financial integration for all the modules in LAMA Software. Fees collected in the Permitting, Planning, Code Enforcement, Work Orders, or Asset Management modules are cataloged in the Cashiering element.

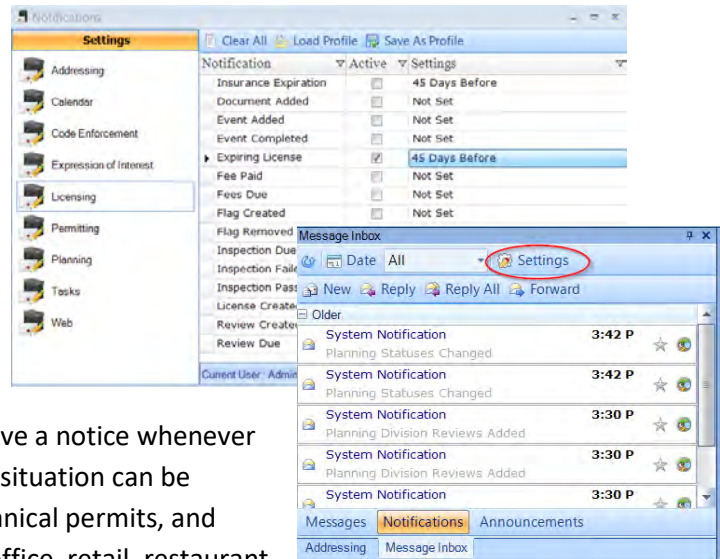
Detailed payment information, including the corresponding financial account numbers of related fees can be quickly queried, viewed, and exported to Microsoft Excel, Quick Books, JD Edwards or other financial software programs. Online payments processed with third-party software can be imported into LAMA.

The payment information log provides receipted information for all items comprising a particular payment, such as the itemization of the individual fees for a permit.



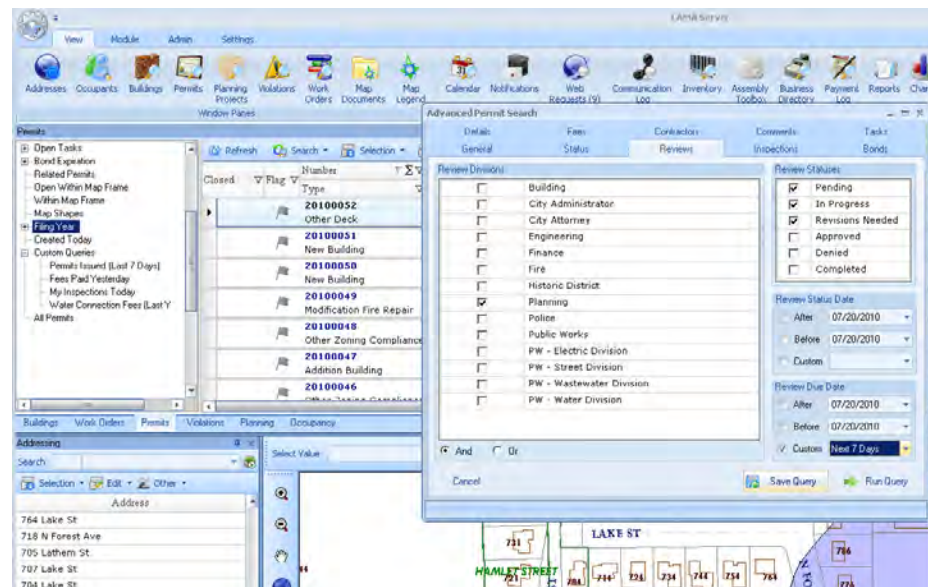
16. Notifications

Our Notification Service can run on any server in the domain. The service monitors the LAMA SQL Server database and sends emails to users based upon the user configuration. We have over 250 different notifications and alerts in LAMA (most of which can be qualified in a number of ways) which integrate and are displayed seamlessly to the user in the software. For example, a user may wish to receive a notice whenever a new permit application is submitted. But that situation can be qualified to include only new electrical or mechanical permits, and that can be further qualified to limit the use to office, retail, restaurant and wholesale. Administrators can define notification roles for users. Notifications can occur immediately, daily, weekly, or monthly. Users can also define ticklers or reminders for permits, planning projects, and virtually every type of object in LAMA.



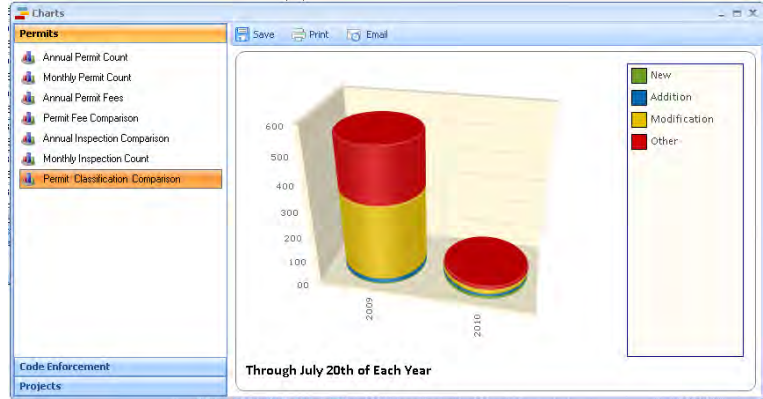
17. Advanced Searching

All LAMA Modules have an Advanced Search feature which enables the user to perform complex and robust search queries and save those to their profile for future use. Using dynamic search phrases such as “7 Days Back” means that users can save relative timed-based queries, which is advantageous for creating custom workflows for individual users. Users can query any field in the database including wildcard searches. The image below shows the Advanced Search dialog (right) for permits with previously saved Custom Searches, shown in the tree on the left.



18. Forms, Reports, and Charts

All reports generated in our solution framework are output in Word, Excel, or PDF format. All reports and forms required by the municipality will be collected during the Configuration Study and seamlessly integrated into the software solution. The program includes over a hundred standard reports and many charts. Additional forms and reports may be added by the municipality at any time after implementation, as the need arises. Users can create forms and reports using Word and Excel and inserting one or many of our thousands of pre-programmed key words in much the same way that you use Mail Merge.



19. Data Migration and Integration with Other Programs

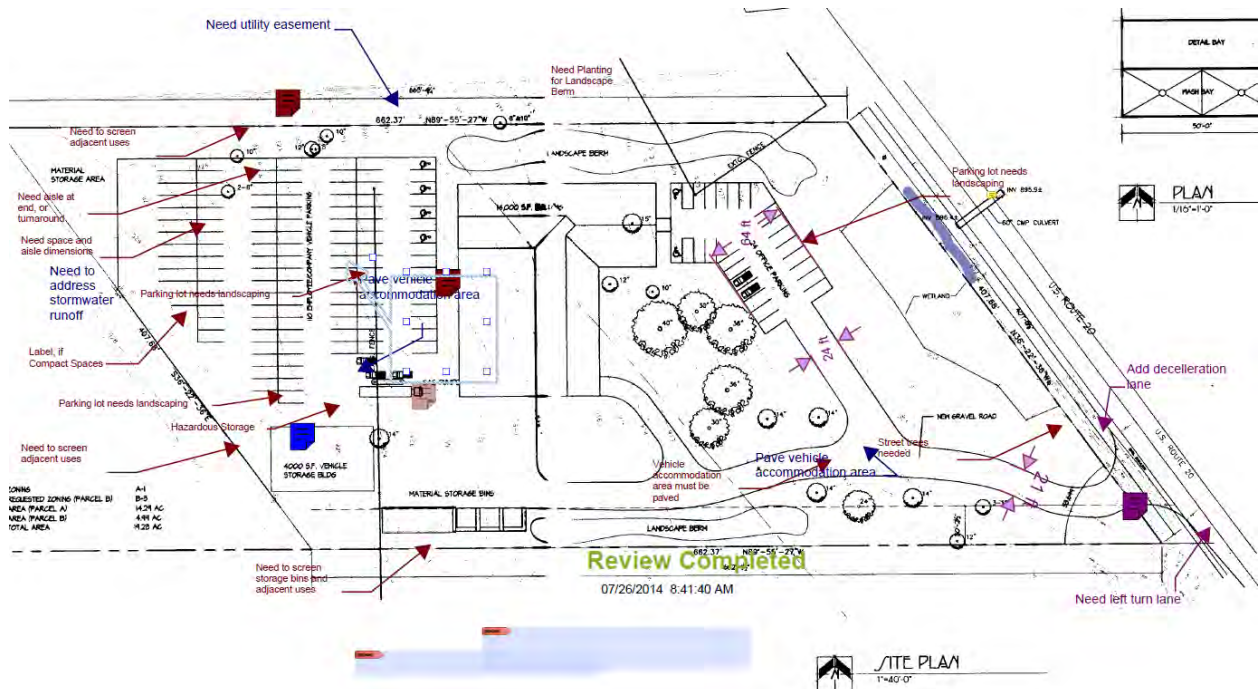
LAMA will read unencrypted data in a broad range of formats, such as Utility Billing, Assessments, and Property Records. In fact, during the last 20 years of intensive data conversion and migration involving hundreds of data migrations and integrations, we have been able to extract data from every program we have encountered where the data was normalized and not encrypted. In order to migrate data, we write a program to bring data residing in your existing programs into LAMA. That program is usually run and rerun a number of times during the process, and sometimes even after we have gone live. We have migrated data from more than a hundred programs.

LAMA can integrate with any number of external programs, including assessment, financial, cashiering, IVR, licensing, and document management programs.

We have written programs that will automatically upload new GIS layers created by other entities, such as Water or Sanitary Sewer layers, or Parcel layers. We also can write data that can be imported by other programs.

20. Plan/Development Review -- Bluebeam Integration

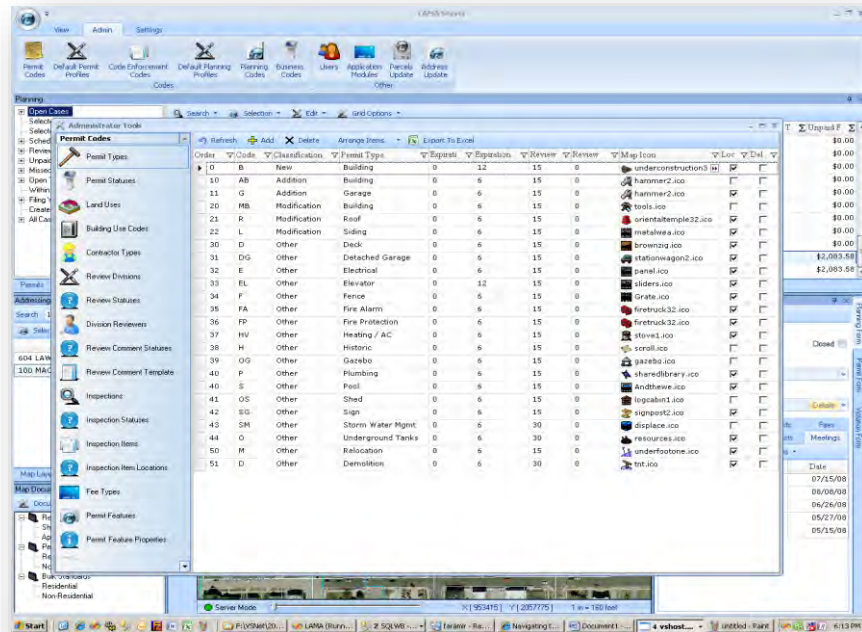
LAMA adroitly handles both Plan Review and Development Review and fully integrates with Bluebeam Revu. Clients who have Bluebeam Q and Revu can markup drawings in Bluebeam Revu and have those comments along with a thumbnail of the area marked on the drawing brought into LAMA's Review template. Users have all the functionality of Revu – they can draw, add comments, compare drafts, add stamps, etc. We recognize that typically many persons participate in the review, each marking up the drawings. LAMA will automatically assemble the markups into one file and flatten the drawing. Below is a sample drawing edited with comments.



21. Administrative

LAMA's Administrative elements, shown below, allow the user to modify the database, determine who has what rights, create templates to guide complex actions, and other high-level tasks, such as changing system codes and lookup values. LAMA's Administrative elements allow the user to control about every aspect of LAMA.

LAMA is a highly configurable program. Almost any change to the structure of the program can be accomplished through the ADMIN module. Admin users can change the workflow, create new permit types, add new reviewers, change the fees, create and edit checklists, and much more.



22. Tutorials

LAMA has contextual help and over a 125 “How To” training videos. We also provide web-demos upon request to address user related topics based on areas of interest.