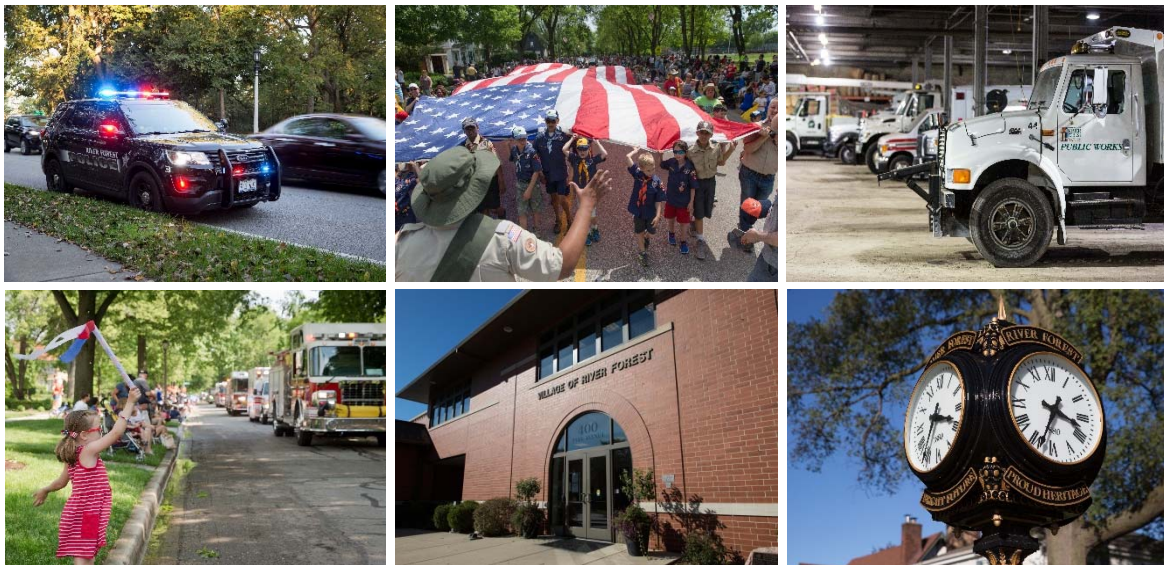




VILLAGE OF RIVER FOREST, ILLINOIS



Annual Budget Fiscal Year 2020

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

**VILLAGE OF RIVER FOREST, ILLINOIS
ANNUAL OPERATING BUDGET
FISCAL YEAR 2020**

VILLAGE OFFICIALS



VILLAGE PRESIDENT
Catherine M. Adduci



VILLAGE CLERK
Kathleen Brand-White

VILLAGE TRUSTEES



Thomas Cargie



Susan J. Conti



Carmela Corsini



Michael W. Gibbs



Patricia Henek



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

Distinguished Budget Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of River Forest, Illinois for its annual budget for the fiscal year beginning May 1, 2018. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan, and as a communications device.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Village of River Forest
Illinois**

For the Fiscal Year Beginning

May 1, 2018

Christopher P. Morrell

Executive Director

Reader's Guide

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

Organization of the Budget Document

Table of Contents

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

Budget Message

The budget message prepared by the Village Administrator recaps current year activities and highlights challenges, opportunities and uncertainties affecting the development of the budget. Summarized financial information and key components of the FY 2020 Budget are also included.

Introduction

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

Exhibits

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

Budget Summary

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

Detailed Fund and Department Information

Each Fund and Department section provides a Budget Snapshot, Fund/Department description, narrative analysis on the budget and detailed financial information by account. Additional information is provided at the department level including a personnel summary, organizational chart, FY 2020 objectives tied to the Village Board goals, FY 2019 goals and accomplishments and performance and activity measures.

Jurisdictional Statistics

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

Capital Improvement Program

The Capital Improvement Program a shows summary of the five-year plan for the purchase of vehicles, equipment and building and infrastructure improvements. A detailed sheet on each item to be replaced in FY 2020 is also presented that provides the funding history, project description and justification, project alternatives and project impact on the operating budget.

Budget Glossary

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

Table of Contents

Village Officials	2
Reader's Guide	4
Table of Contents.....	5
Budget Message	8
Introduction	
Location of River Forest	21
Organizational Chart	22
Village Board Goals	23
Community Profile	25
Budget Process.....	28
Fund Structure and Description of Funds	30
Basis of Budgeting.....	33
Long-Term Financial Policies	34
Exhibits	
Fee Schedule	41
Property Tax Exhibit.....	44
Revenue and Expenditure Trends and Projections	45
Long-Term Financial Planning	56
Estimated Changes in Funds Balance/Net Position.....	65
Personnel History- Budgeted Positions.....	67
Budget Summary	
Revenues by Fund- All Funds	69
Revenues by Source- All Funds	70
Revenues by Account- All Funds	71
Expenditures by Fund- All Funds.....	73
Expenditures by Category- All Funds	74
Expenditures by Account- All Funds.....	75
General Fund	
General Fund Revenues by Account	79
Expenditures by Category	81
Expenditures by Department.....	82
General Fund Expenditures by Account.....	83
Administration Budget.....	85
E911 Budget	94
Boards and Commissions	96
Building & Development Budget.....	100

Table of Contents

General Fund Continued

Legal Budget.....	106
Police Department Budget.....	108
Fire Department Budget	117
Public Works Budget	125
Sanitation Budget.....	132

Motor Fuel Tax Fund

Budget Overview.....	135
Budget Detail by Account.....	136

Debt Service Fund

Budget Overview.....	138
Budget Detail by Account.....	139
Debt Service Detail Schedules.....	140

Capital Projects Funds

Capital Equipment Replacement Fund	
Budget Overview	142
Budget Detail by Account	143
Capital Improvement Fund	
Budget Overview	144
Budget Detail by Account	145
Economic Development Fund	
Budget Overview	146
Budget Detail by Account	147
TIF-Madison Street	
Budget Overview	148
Budget Detail by Account	149
TIF-North Avenue	
Budget Overview	150
Budget Detail by Account	151
Infrastructure Improvement Bond Fund	
Budget Overview	152
Budget Detail by Account	153

Water and Sewer Fund

Budget Overview.....	155
Budget Detail by Account.....	157
Water and Sewer Fund Debt Service Schedules	160

Table of Contents

Pension Trust Funds

Police Pension Fund

Budget Overview162

Budget Detail by Account163

Fire Pension Fund

Budget Overview164

Budget Detail by Account165

River Forest Public Library

Budget Overview.....167

Budget Detail by Account.....168

Jurisdictional Statistics

Size, Development & Infrastructure171

Property Tax Rates172

Equalized Assessed Value173

Principal Property Taxpayers174

Capital Improvement Program

Narrative176

Five Year Capital Improvements Program178

Buildings and Improvements179

Vehicles.....186

Equipment.....194

Information Technology.....209

Streets, Sidewalks, Alleys.....219

Water and Sewer238

Budget Glossary.....252



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



March 22, 2019

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

On behalf of the Village Management Team, it is my pleasure to present to you the Fiscal Year 2020 Annual Budget and Capital Improvement Program of the Village of River Forest. The Village operates under the budget act as outlined in 65 ILCS 5/8-2-9 as adopted by the Village in 1981 and amended in 2011. The Village's fiscal year commences on May 1 and concludes on April 30.

Looking back on FY 2019, 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. To achieve these goals, the Village accomplished several items. First, the Village created the North Avenue Tax Increment Financing (TIF) District to create a long-term financial tool to reinvest in the North Avenue corridor. The TIF will be in place for twenty-three years and serve as an important tool to create opportunities for successful reinvestment of existing properties as well as the possible redevelopment of others. Second, the Village approved two significant planned development permits: Chicago & Harlem and 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 slated to commence in Summer 2019. 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 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.



North Avenue

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

Each year we take a moment to reflect on the challenges (financial and otherwise) from the State of Illinois. Last fall, voters elected a new Governor for the State. While a new administration can bring uncertainty, it appears at this point that there are no immediate plans from the executive or legislative branches to inflict any "pain" on local

units of government. If anything, the opposite is true. Legislation has been filed to attempt to restore the municipal share of income tax to 10%. Further, there are a series of bills filed, with work through the Illinois Municipal League, to consolidate police and fire pensions across the state. We remain cautiously optimistic that these bills may progress through the legislature and offer some benefit to municipalities. If nothing else, it appears that at this juncture municipal revenue will not be under attack. So even though relief may or may not be in sight, at least there is not an immediate pressure from the State to reduce municipal revenues. That in of itself is a positive! Despite the challenges from the State, the Village remains committed to ensuring our public safety pension contributions are funded at the appropriate levels. As a result, the normal revenue growth in the Village's General Fund has been redirected towards our public safety pension obligations. This includes increases to items such as property tax, sales tax and other General Fund revenues. Staff has continued to find creative ways to harness additional revenue within the General Fund in the midst of making increased contributions to the public safety pensions. This challenge was met for FY 2020 by recommending and including:

- Identifying one time expenditures in the general fund as non-reoccurring and not attributable to a structural deficit as we have done in past budgets. We make a strategic decision to use our general fund reserves to fund these initiatives;
- An increase to building permit revenue due to the Chicago and Harlem senior living project.
- Continuing using our motor fuel tax to pay for some of our maintenance projects and utilizing bond funds through the debt service extension base to fund other capital projects such as street resurfacing.

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

- An increase to tickets and citations issued for non-compliance for parking and other local ordinance violations;
- Establish pay parking zones in and around the universities. Such a decision would create additional revenue for the Village or in the alternative, move more vehicles into the surface and structured parking lots.
- Consider transferring funds from the capital improvement fund to the general fund to help address public safety pension funding.

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



Overall, the Village's General Fund continues to demonstrate signs of stability and modest growth despite the fact the Consumer Price Index (CPI) for property tax increases have been low and we have doubled our public safety pension contributions since FY 2014. We continue to show signs of modest growth in our General Fund revenue. At the same time, the Village Board continues to outline an aggressive series of goals and objectives, many of which require funding. One of the many benefits of having sound financial practices is that it allows the organization flexibility as needs arise. In FY 2020, the completion of the comprehensive plan as well as loans to the North Avenue TIF district is being funded with reserves. General Fund reserves are above our minimum required threshold of 25% of subsequent year expenditures and it is prudent to utilize reserves for these non-recurring expenditures. The alternative would be to enhance other revenues, but because the deficit created is not a structural one, it is appropriate to use reserves in this instance. As a result of this strategic use of Village reserves, the Staff is pleased to provide a balanced General Fund operational budget, as presented, for FY 2020.

Process for Development of the FY 2020 Budget

The FY 2020 Budget was developed by the Village's Management Team consisting of the Village's four department heads, the Assistant Village Administrator, Assistant to the Village Administrator, Management Analyst and myself. The Finance Director and the Assistant Village Administrator lead this process. This year's goal process was modified due to the work in progress with the Village's Comprehensive Plan. The Village President shared various goals for FY 2020 at the annual State of the Village with the Village Board of Trustees that are incorporated as part of this budget. Further, once the new Village Board is seated, and the Comprehensive Plan is approved, the Village Board will develop strategies to begin implementing the goals in the Plan. Funds have been allocated in the budget for said implementation. The goals continue to center around three central themes: strong public safety, strengthening property values and stabilizing property taxes in the Village.



Each department was asked to outline various goals it sought to achieve in FY 2020 based on the themes and goals developed by the Board. Those goals and objectives were reviewed by the Budget Team and incorporated into this budget document.

The FY 2020 budget also includes a comprehensive five-year capital improvement program (which is updated annually) that will be used to guide the Village for years to come. Following completion of the capital improvement program, the Management Team met to review and discuss each department's FY 2020 goals, performance measures and the corresponding expenditure line items.

Budgetary Trends

Although the Village's revenues and expenditures exhibit signs of stability, it is important to examine trends throughout the budget in order to best plan for any future issues.

- Sales tax revenue continue to increase in FY 2019. The FY 2020 Budget anticipates a slight decrease due to some expected changes at Town Center with the loss of Rally House and a low CPI. Non-home rule sales tax revenues also show a slight decrease due for the same reason.
- Income tax revenues are expected to increase in FY 2019 due to the State of Illinois' reduction to the temporary ten percent reduction to five percent. The amount budgeted in FY 2020 provides for an increase over FY 2019 projected amounts based on the Illinois Municipal League estimate and assumes the five percent reduction remains in place. Based on IML estimates, use tax continues to increase as taxes from Internet sales keep growing, including purchases made on Amazon.com.
- Overall utility tax revenues are slightly lower than FY 2019. This revenue source is very weather dependent. Gas revenues have been lower even with cold winter temperatures; however electric revenues are up. FY 2020 budgeted revenues assume average weather conditions.
- The Village continues to beat industry trends for health insurance premiums through its membership with the Intergovernmental Personnel Benefit Cooperative (IPBC). This year, health insurance premiums are expected to decrease slightly with HMO premiums decreasing .1% and PPO premiums decreasing 1.4%. Only dental premiums are expected to increase by approximately 5%. Many retirees eligible for Medicare have been moved to the fully insured Benistar supplement plan as opposed to the Village's self-insured plan, reducing the annual subsidy contribution. The Village's participation in the IPBC as well as IRMA are great examples of long standing collaboration efforts with other municipalities.

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

	FY 2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Revenues	\$ 29,428,141	\$ 29,386,863	\$ 28,133,623	\$ 29,902,227
Expenditures	\$ 26,586,190	\$ 30,011,454	\$ 28,403,584	\$ 29,695,700
Excess (Deficiency) of Revenues over (under) Expenditures	\$ 2,841,951	\$ (624,591)	\$ (269,961)	\$ 206,527

The Village's statement of revenues over expenditures is listed in Table 1. Overall there is a surplus being shown for FY 2020. This is primarily due to increases in revenues from building permits in the General Fund which have helped offset the one-time expenditures. Those one-time expenditures in the General Fund are intended to be financed with fund reserves. In addition, capital expenditures in the Motor Fuel Tax, Capital Projects and Water and Sewer Funds, are also intended to be funded with reserves.

General Fund

The Village's General Fund is the main operating fund for the Village and includes Administration, Building, Police, Fire and Public Works. The Boards and Commissions, E911 and Legal costs are also paid from the General Fund. The Village's General Fund operating budget, as presented, is balanced for FY 2020. Non-recurring expenditures are to be funded with reserves.

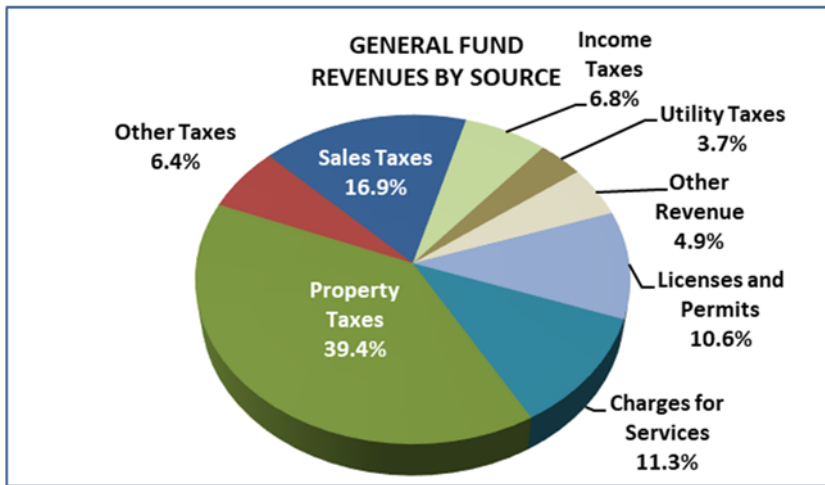
**Table 2. General Fund
Statement of Revenues over Expenditures**

	FY 2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Operating Revenues				
Property Taxes	\$ 6,317,256	\$ 6,411,182	\$ 6,382,459	\$ 6,482,433
State Sales Tax	1,873,183	1,917,570	1,888,721	1,910,630
Non-Home Rule Sales Tax	855,825	885,137	864,383	873,027
Income Tax (LGDF)	1,013,098	1,070,278	1,093,739	1,125,579
Other Revenues	5,393,245	5,371,570	5,551,451	6,058,127
Total Revenues	15,452,608	15,655,737	15,780,753	16,449,796
Expenditures				
Salaries and Benefits	10,958,852	11,588,754	11,252,945	12,024,915
Contractual Services	3,599,560	3,556,030	3,596,975	3,585,331
Commodities	323,379	379,875	388,930	427,028
Transfers	416,033	474,171	474,171	506,795
Total Expenditures	15,297,824	15,998,830	15,713,021	16,544,069
Total Revenues over Expenditures	\$ 154,784	\$ (343,093)	\$ 67,732	\$ (94,273)
Nonrecurring Expenditures and Transfers	59,539	206,500	101,961	356,244
Total Operating Revenues over Recurring Expenditures	\$ 214,323	\$ (136,593)	\$ 169,693	\$ 261,971

General Fund Revenues

General Fund revenues are up \$794,059 or 5.07%, from the previous year budget. The major General Fund revenue sources are property, sales, and income taxes. These revenues make up approximately 63.2% of the overall revenue in the General Fund.

In FY 2020 Building permits are up \$485,240 or 94.31%. This is due to the expected revenue that will be collected from building permits for the two major developments beginning this year.



Property, income and use tax revenues are all higher. FY 2020 sales and non-home rule sales tax revenues are lower based on the CPI. FY 2019 projected income tax revenues include the 5% reduction in income tax revenues by the State of Illinois. The FY 2019 Budget reflected a 10% decrease. The FY 2020 budgeted amount assumes the 5% reduction will continue.

Refuse revenues are higher due to an approved 2.50% increase on May 1, 2019. Use tax revenues are up due to continued revenues from online sales from vendors

including Amazon.com. Telecommunication tax revenues are lower due to service bundling, data packages that are not subject to the tax and a movement away from landlines. Revenues from the electric and natural gas taxes are very weather dependent; therefore, budgeted numbers are based on five-year averages.

Property Taxes

FY 2020 total property tax revenues of \$6,482,433 are \$71,251 or 1.1% higher than the prior year budget primarily because of the 1.9% increase in the Consumer Price Index (CPI). The actual increase is slightly lower because projected 2019 revenues, based on the extended 2017 Property Tax Levy, were less than budgeted.

Sales Taxes

State sales tax revenues are expected to decrease slightly from the FY 2019 budgeted amount due to the closing of Rally House and a relatively flat projection for next year for existing sales.



The Village's main sales tax generator is the River Forest Town Center. The center houses a Whole Foods, DSW Shoe store and other retail, service and restaurant establishments. There will be one vacancy after the closing of Rally House. Non-home rule sales tax revenues are expected to decrease slightly but not as



substantially. This 1% Non-Home Rule Tax is not applicable to food and drug purchases.

Income Tax

Income tax revenue from the Local Government Distributive Fund (LGDF) is distributed based on population. FY 2019 income tax receipts were higher than anticipated due to the reduction to five percent from the 10 percent reduction in this revenue enacted by the State of Illinois in 2017. The reduction is for the State's Fiscal Year 2019 which goes from July of 2018 through June of 2019. The FY 2020 Budget assumes this temporary adjustment at the lower percentage continues. The FY 2020 estimate is based on the Illinois Municipal League projections.

Other Revenues

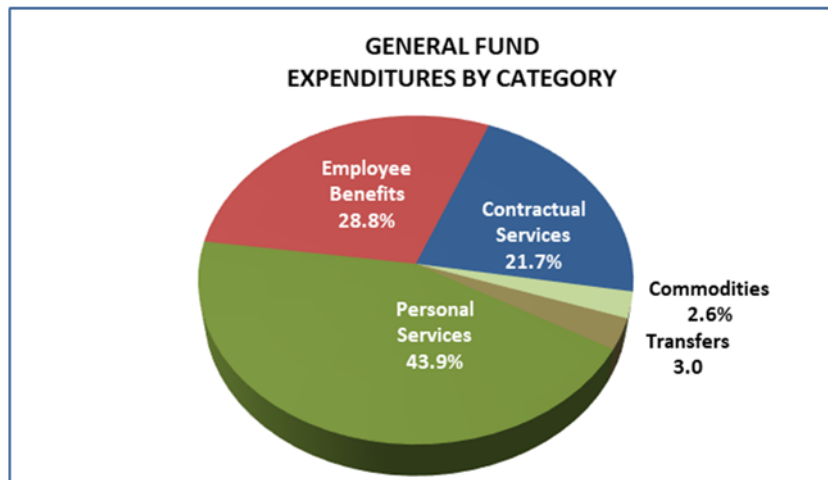
Other revenues encompass all remaining General Fund revenues including license and permit fees, charges for services, fines, interest, and miscellaneous revenues. Residential and commercial construction activity in the Village is expected to drive building, plumbing and electrical permit revenues higher. Two major developments are planned for FY 2020 that



will drive the increases in these revenues. Parking lot fees, both daily and monthly were increased in FY 2019 and another increase is planned for FY 2020. A new online portal was implemented in FY 2019 that allows residents to purchase their permits online instead of having to come in person every month to make the purchase. Fees were increased based on the growing market and to keep pace with surrounding communities. The new fees are listed in the Fee Schedule in the Exhibits Section of this document.

General Fund Expenditures

Excluding one-time expenditures, General Fund expenditures have increased approximately \$395,495 from last year's budget. As the table below illustrates, 72.7% of the General Fund budget is attributed to Salaries and Benefits.



Employee salary and benefit costs are up 3.76%. The primary factor to this increase is the increase to public safety pension contributions as well contractual salary increases. Because employee benefits account for a large portion of General Fund expenditures, the Village is a member of the Intergovernmental Personnel Benefit Cooperative (IPBC) to curtail the increasing cost of health insurance. Participation in the IPBC provides stability to health insurance rates and allows for flexibility in plan design.

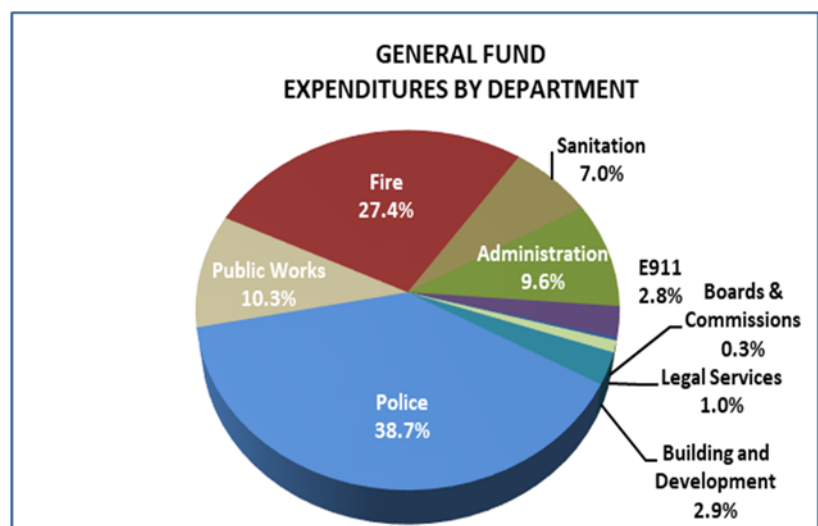
This year's budget recommends making no new changes to staffing levels, although there is an increase due to the police department currently operating with one over hire. Funds continue to be budgeted for various projects and initiatives such as the comprehensive plan and our strategic initiatives. A cost of living wage adjustment of 2.0% is proposed for non-union employees.

As the graph below demonstrates, core Police, Fire and Public Works services account for 76.7% of the Village's General Fund expenditures. Following is a discussion of major initiatives in the General Fund Departments.

Administration

The Administration budget contains funding for several consulting projects:

- Communication Consulting – A total of \$5,000 is budgeted for a communications consultant for miscellaneous projects.
- Comprehensive Plan Implementation – A total of \$75,000 has been budgeted to implement various recommendations of the Comprehensive Plan. This will be funded with General Fund reserves.
- Northern Illinois Benchmarking Cooperative - \$6,000
- Flex Spending, VEBA, COBRA Administration - \$9,000
- Miscellaneous - \$10,000



Police and Fire

The Police and Fire Department's budgets are relatively status quo, with the exception of increases to the pension contributions and salaries and other benefits. The police pension contribution will increase an additional 2.5%, or \$38,633 while the fire pension contribution will increase 5.09%, or \$70,852. These increases are recommended by our actuarial consultant. The Police budget does include the purchase of radar equipment that will be purchased with General Fund reserves.

Public Works

The Public Works budget will increase in FY 2020 by 4.99% primarily due to salary and benefit increases. Contractual Services and Commodities budgets are up slightly. Street maintenance has increased to account for additional planned street patching.

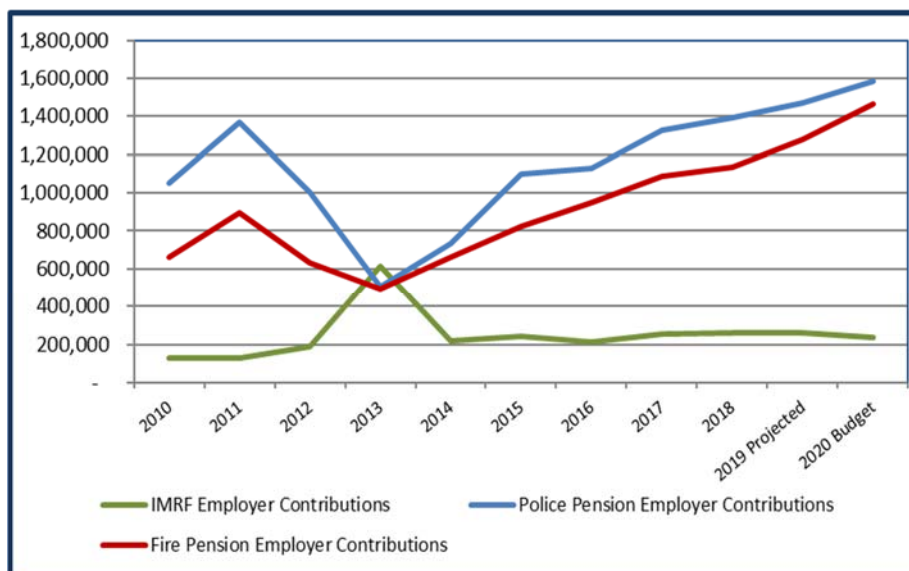
Boards & Commission Budget

New last year to the budget was the creation of a dedicated fund for Boards & Commissions. Previously the Fire and Police Commission had its own budget within administration while other Commission expenses such as Sustainability and Traffic & Safety were folded into Administration. Now, all Commission expenses fall under their own sub-account (15) in Administration. The expenses for this fiscal year have been significantly reduced due to the completion of the Comprehensive Plan.

Pension Funding

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

Below is a history of the Village's pension contributions since 2010 just after the economic downturn. As the table demonstrates, Police and Fire pension contributions spiked in 2011 before the Illinois General Assembly changed



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

The Village Finance Committee and Police and Firefighter Pension Boards met during FY 2018 to discuss possible revisions to the Police and Firefighter Pension Fund Pension Funding Policies. Based on

these discussions the Village made some adjustments to the policies for each fund. Both funds are now using the same assumptions which are as follows:

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

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

	Budget FY 2020	Estimated FY 2021	Estimated FY 2022	Estimated FY 2023	Estimated FY 2024
Levy Year	2019	2020	2021	2022	2023
Police Pension Fund	\$1,584,000	\$1,621,700	\$1,631,105	\$1,652,194	\$1,673,507
Fire Pension Fund	\$1,464,017	\$1,526,970	\$1,543,767	\$1,560,597	\$1,577,607

The combined increase in the employer contributions is 3.7% in the FY 2020 Budget from the FY 2019 amended Budget. In the future combined increases are expected to be less than 4% annually. Actual required contributions may vary from the estimated amounts if the funds' experience differs from what is expected.

Motor Fuel Tax Fund

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

Capital Projects Funds

The **Capital Equipment Replacement Fund** accumulates monies for vehicle and equipment replacement and building improvements. In FY 2020, funds are appropriated for two police department vehicles and a pick-up truck for the Public Works Department. The replacement of a SCBA air compressor, an ALS defibrillator, a brush chipper, additional cameras for the street camera system optimization and overweight truck scales are also budgeted. Details on each piece of equipment to be replaced in FY 2020 can be found in the Capital Improvement Program. The **Capital Improvement Fund** was created in FY 2014 to account for alley, parking lot, building, information technology and other miscellaneous improvements. These are funded by automated traffic law enforcement camera revenues, parking lot reserve funds and grants. The FY 2020 Budget includes monies for Village Hall and the public works garage, alley and traffic signal improvements and information technology. The **Economic Development Fund** accounts for the various projects that were committed to prior to the dissolution of the Lake Street TIF fund. The **TIF – Madison Street Fund** provides for the newly created Tax Increment Financing District on Madison Street. Incremental property tax revenue collections began in FY 2019. The **TIF – North Avenue Fund** is being used for preliminary expenditures associated with the newly created Tax Increment Financing District on North Avenue. The **Infrastructure Improvement Bond Fund** is funded by proceeds from the 2018 General Obligation Limited Tax Bonds and will be used for street improvements.



Water and Sewer Fund

In FY 2016 the Village hired the engineering firm to review its water and sewer rates. This study considered both operational and capital costs for the fund. The engineer provided an analysis of current and future operating and capital expenses including debt service payments on the IEPA Loan used to finance Phase I of the Northside Stormwater Management Project (NSMP). They also reviewed water consumption and planned water and sewer rate increases. The consultant determined that the planned rate increases through FY 2020 were sufficient to cover future operating and capital costs.



The planned rate schedule includes increases on June 1st of each year to cover higher operating costs and increases in the cost of water charged by the City of Chicago. The City's ordinance provides for an annual increase on June 1 for the lesser of 5%, or the increase in the Consumer Price Index. The City increased rates 1.54% on June 1, 2018 and has announced another increase of .82% effective June 1, 2019.

Water consumption has been lower than anticipated in FY 2019 due to conservation efforts and weather. Projected revenues are less than the budgeted amount because of this. The FY 2020 budget anticipates average weather conditions and consumption. A .45% increase in the combined water and sewer rate is included. The increase is solely to account for the June 1, 2019 increase in the cost of water charged by the City of Chicago. The City announced a .82% increase in the cost of water effective June 1, 2019.

This past fiscal year the Village made the last payment on its water bond leaving the IEPA loan for Phase I of the NSMP as the only debt in the water/sewer fund. With the 2008 bond paid off, an additional \$177,000 is available for capital projects as outlined on the following page.

Water and Sewer Fund Statement of Revenues over Expenditures

	FY 2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Operating Revenues				
Water Sales	\$ 3,264,414	\$ 3,296,587	\$ 3,180,393	\$ 3,198,881
Sewer Sales	2,142,743	2,161,431	2,090,538	2,075,695
Other Revenue	76,502	78,624	80,027	82,679
Total Revenues	5,483,659	5,536,642	5,350,958	5,357,255
Expenses				
Operating Expenses	3,634,319	4,701,155	4,525,909	4,520,110
Depreciation	340,057	355,000	355,000	355,000
Total Operating Expenses	3,974,376	5,056,155	4,880,909	4,875,110
Operating Revenues over Operating Expenditures including Depreciation	1,509,283	480,487	470,049	482,145
Capital Expenses	(298,523)	(720,000)	(611,387)	(1,005,380)
Total Revenues over Total Expenditures excluding Depreciation	\$ 1,550,816	\$ 115,487	\$ 213,662	\$ (168,235)

This past year, the Village once again contracted for a leak detection survey and continued its regular water meter replacement program to reduce the potential for water loss in the system. The FY 2020 Budget also includes \$20,000 for sewer system modeling analysis. Additional expense highlights include:

- \$300,000 for a water main replacement on Keystone Avenue and Franklin Avenue (Lake/Central to Hawthorne)
- \$261,000 for the cleaning and repainting of the water tower
- \$175,000 for sewer lining, manhole lining and necessary sewer point repairs identified through ongoing sewer television



Police and Firefighter's Pension Funds

FY 2020 employer contributions to the pension funds are based on what is expected to be levied with the Village's 2019 property tax levy during the fiscal year. As previously discussed, the amount of employer contributions is based on new Pension Funding Policies that will be used to calculate the actuarial required contribution.

Capital Improvement Plan

For the FY 2020 budget, the Village has presented a comprehensive five-year capital improvement plan (CIP) that identifies the Village's capital needs over six categories:

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

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

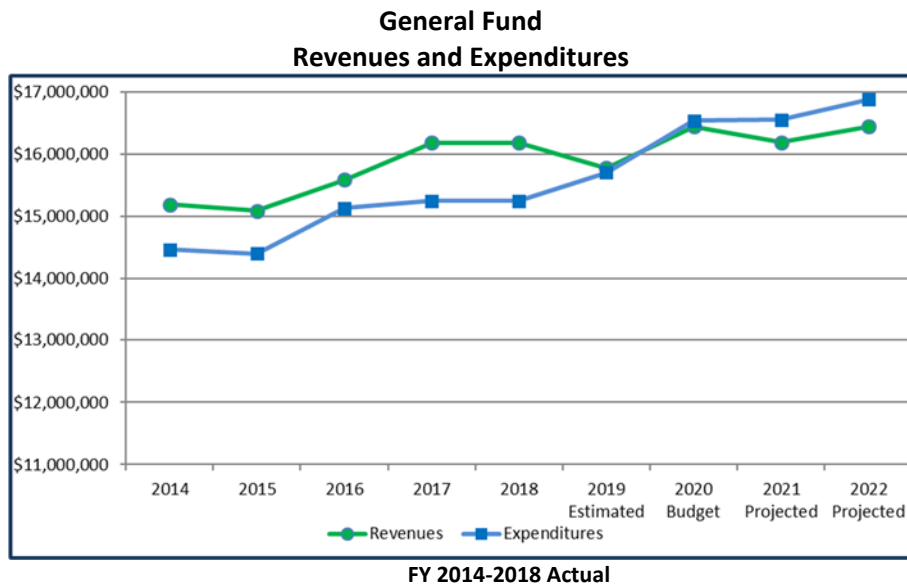
- General Fund
- Motor Fuel Tax Fund
- Capital Equipment Replacement Fund (CERF)
- Water and Sewer Fund
- Capital Improvement Fund
- Infrastructure Improvement Bond Fund – Bond Proceeds

The CIP was previously reviewed and endorsed by the Village Board in January 2019. The CIP includes several yearly routine items such as police, fire and public works vehicles and equipment, sewer improvements and street maintenance. The FY 2020 budget also includes the following major capital items:

- ✓ Village Hall energy efficient lighting improvements - \$12,260
- ✓ Improvements to the Public Works Garage - \$50,000
- ✓ Replacement of vehicles including:
 - Two new police squad cars - \$85,682
 - Public Works Operations division pick-up truck - \$70,500
- ✓ Safe Routes to School implementation - \$187,500
- ✓ Street Improvement Program - \$618,311
- ✓ Street resurfacing on Central from Thatcher to Edgewood, Edgewood from Lake to Central, Bonnie Brae from Lake to Oak, Ashland from Chicago to Augusta, Bonnie Brae from Augusta to Division, Thomas from Bonnie Brae to Harlem, Edgewood from Lake to Thatcher, Forest from Lake to Chicago, Park from Lake to Chicago and Ashland from Lake to Central
- ✓ Alley Improvements - \$300,000
 - Thomas Street Alley and other local alley projects

Long Term Financial Planning and Future Years

A Comprehensive Long-Term Financial Planning exhibit is included in this document. The exhibit includes narrative on the Village financial planning process and assumptions, and three-year financial projections for the General, Capital Improvement and Water and Sewer Funds. Currently, the General Fund shows a deficit of \$363,214 in FY 2021, while FY 2022 projects a deficit of \$433,040. Staff will continue to identify means to improve efficiencies and reduce operating costs wherever possible. Should current revenue and expenditure projections hold, future budgets will require increases to existing revenues or additional revenue sources, which are limited because the Village is a non-home rule government. Absent revenue increases, the Village will have to identify acceptable cost or level of service reductions. These policy decisions will likely be contingent on economic conditions moving forward, as well as union negotiations.



Fiscal Year 2019 estimated expenditures include \$101,961 of one-time expenditures including a \$50,000 transfer to the Madison Street TIF Fund that was used for consulting services. Those funds will be paid back to the General Fund as incremental property tax revenues are available. In Fiscal Year 2020, \$356,244 in nonrecurring expenditures are included that are intended to be funded with General Fund reserves. Included in this amount is \$75,000 for the implementation of the comprehensive plan, a \$25,000 transfer to the Madison Street TIF Fund, a \$25,000 transfer to the North Avenue TIF Fund, and other miscellaneous one-time expenditures.

Conclusion

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

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

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

The budget document is a reflection of the hard work of many individuals and is truly a team effort. My thanks to our department heads, and their deputies and staff, in their careful and thoughtful consideration of their budgets. There are several people that deserve special recognition for their assistance during the budget process. First and foremost, I extend my sincerest and deepest thanks to Finance Director Rosey McAdams and Assistant Village Administrator Lisa Scheiner for leading our budget process. Rosey started her tenure just as the budget process was starting and jumped in with both feet to help lead this year's effort. Lisa provides leadership and direction on a significant portion of the budget as well as ensuring that deadlines and tasks are met. I appreciate all of their work and effort in ensuring this award-winning budget is compiled in a thorough and timely fashion. Special thanks to the rest of the budget team including Assistant Finance Director Cheryl Scott who spends countless hours reviewing and refining the document, Assistant to the Village Administrator Jonathan Pape who assists with any item in a moment's notice, and Management Analyst Sara Phyfer who helped in the research and development of certain initiatives. I thank them for their help and efforts in ensuring we produce a thorough budget document.

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

Respectfully submitted,

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

Eric Palm
Village Administrator

Introduction

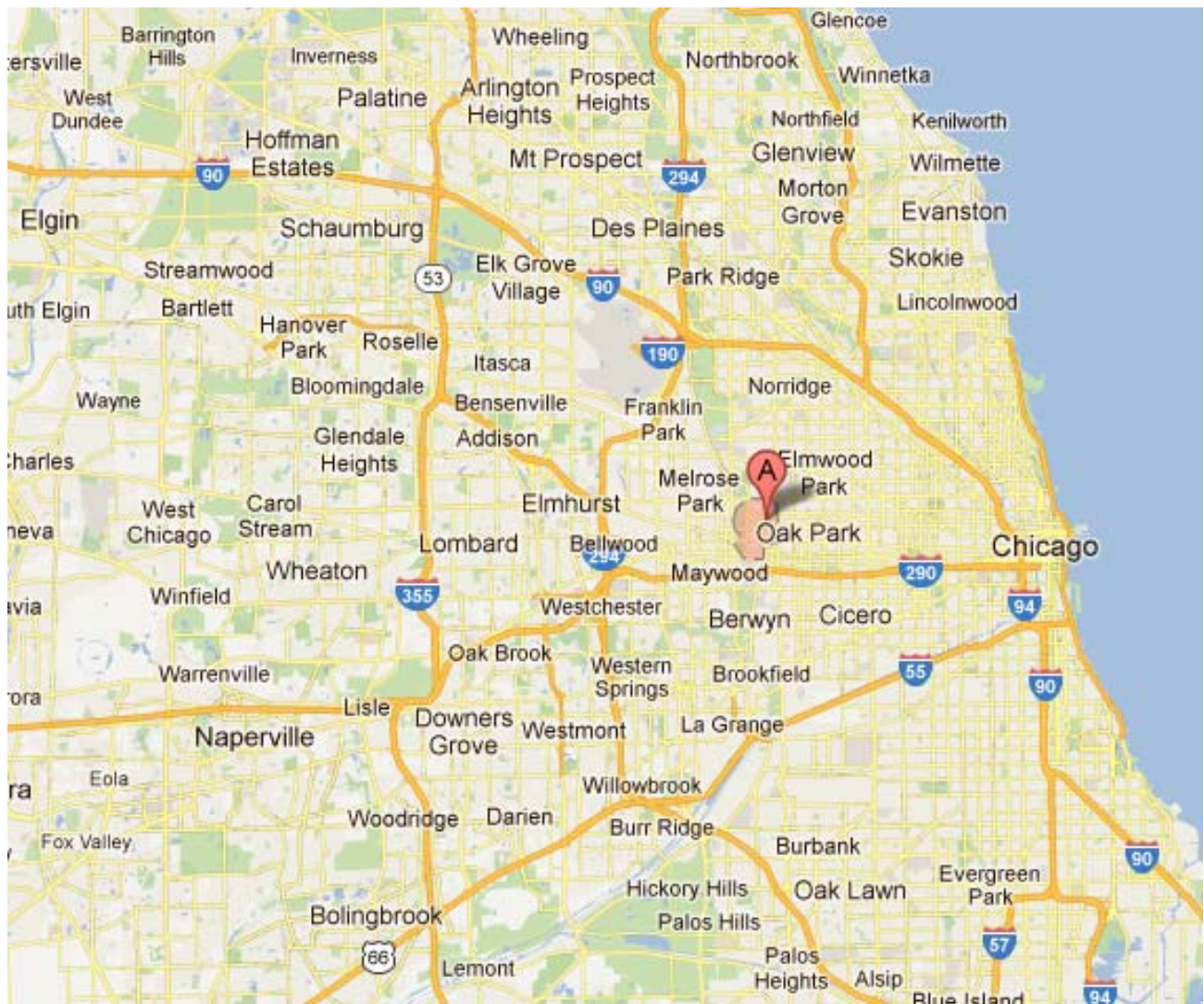
This section contains the Village Board's strategic goals which set the vision for the Budget document as well as a description of the Village, the budget process, fund structure, and detailed financial policies.

Location of River Forest

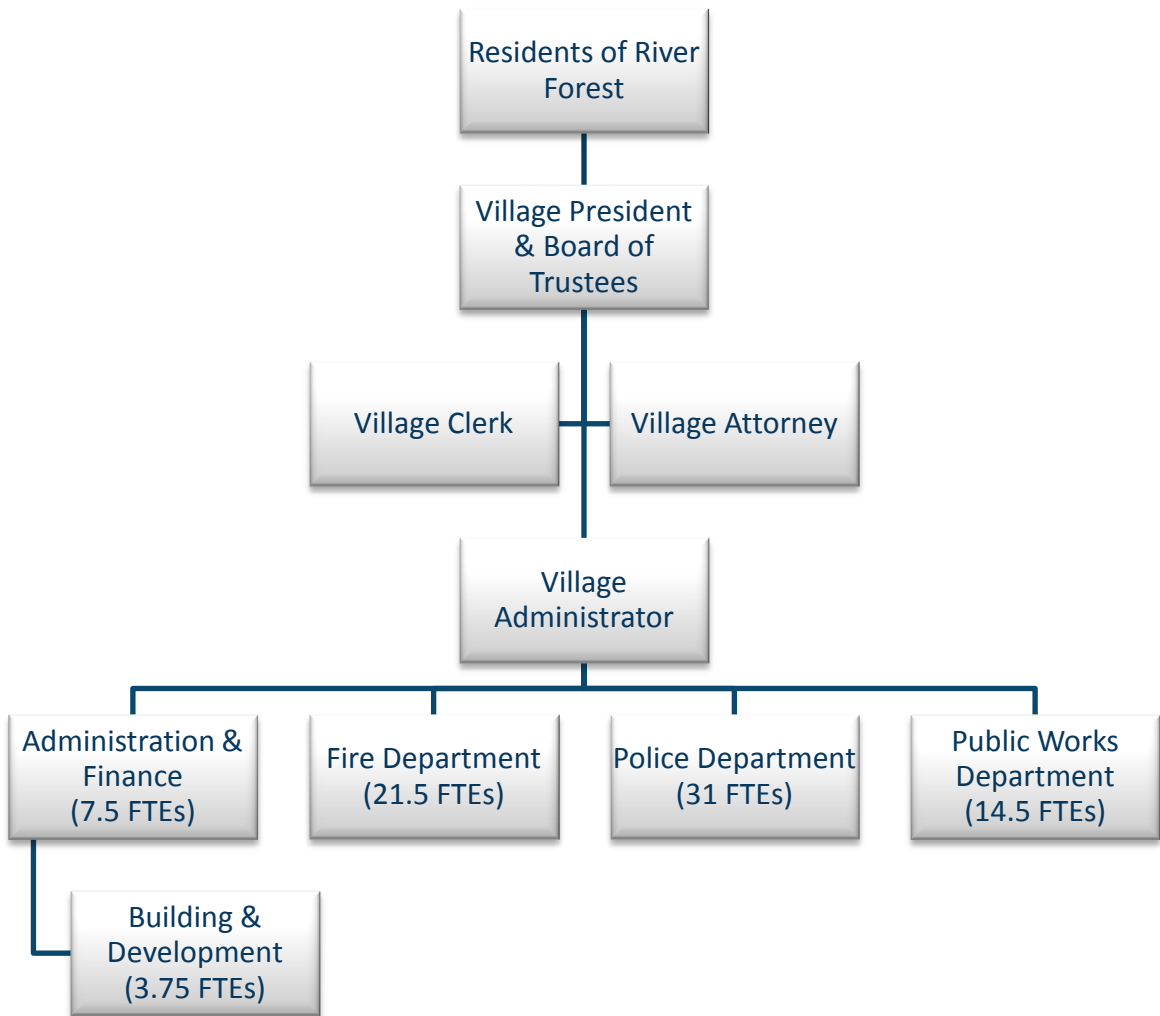
River Forest is located in Cook County, Illinois, approximately 10 miles west of downtown Chicago.

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

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



Village of River Forest Organizational Chart



Village Board Goals

Long Term Strategic Goals

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

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

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

Public Safety

- Support training and professional development opportunities for public safety employees
- Continue investment in technology advancements including the evaluation of future camera system needs and other force multipliers that enhance the Village's efforts to ensure public safety
- Improve the pedestrian and bicycling environment by implementing the recommendations of the Safe Walking Routes to School study and Bicycle Plan
- Develop strategies for relocation, training, and advanced technology of our emergency communication center

Economic Development

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

Communication & Collaboration

- Continue to promote a culture that values communication and integrates it into the operations of the Village; continue to identify and implement improvements in the Village's efforts to communicate with residents such as
 - Expanding social media presence and proactive communication
 - Working to create more helpful information for customers
 - Leveraging technology and video to increase public participation and public education
- Work with the Collaboration Committee to conduct a series of "listening tours" with residents to identify issues of concern and opportunities for constructive resolution
- Continue to review and implement smart city applications to enhance customer service and Village operations
- Continue collaborative efforts to plan for the possible expansion and/or improvement of the River Forest Civic Center Authority Building

Enhancing Property Values through Improvements to Quality of Life

- Implement prioritized recommendations of the new Comprehensive Plan
- Educate residents regarding lead service lines on private property and the State's requirements regarding the repair/replacement of these lines
- Adopt the State mandated Affordable Housing Plan
- Continue collaborative efforts with the River Forest Township and Concordia University to expand the Village's Dementia-friendly initiatives
- Identify and explore possible strategies that ensure River Forest remains at the forefront of providing a high quality of life for aging residents, including a joint Aging in Place Committee
- Create strategies to ensure all River Forest residents are counted as part of the 2020 US Census

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

Community Profile

Location

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

History

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

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

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

Village Services

Police

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

Fire

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

Public Works

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

Community Profile

Statistics

Socio-Economic Data (2010 Census Information)

Population	11,172
Median Age	41.3
Per Capita Income	\$62,034
Median Home Value	\$568,900
Median Family Income	\$158,000
Unemployment Rate (IDES)	4.8%

Building Permits

<u>Fiscal Year</u>	<u>Number Issued</u>	<u>Value of Permits</u>
2009	196	20,998,543
2010	185	10,734,585
2011	210	23,127,993
2012	208	14,175,620
2013	190	10,200,076
2014	158	13,607,856
2015	219	14,634,612
2016	203	15,792,768
2017	210	29,807,464
2018	171	19,996,973

Water and Sewer

Population Served	11,172
100 Cubic Feet of Water Pumped FY 2018	610,186
100 Cubic Feet of Water Billed FY 2018	503,363
Average Daily Pumpage (mgd)	1.24
Miles of Water Mains	40
Miles of Combined Sewers	33.13
Miles of Storm Sewers	3.37
Miles of Dedicated Sanitary Sewers	0.69
Number of Metered Customers	3,140
Number of Fire Hydrants	440

Water, Sewer and Refuse Rates

Water	\$ 6.63	Per 100 cubic feet
Sewer	\$ 4.39	Per 100 cubic feet of water used
Refuse- Base Service	\$56.54	Bi-Monthly
Refuse- Special Service	\$83.84	Bi-Monthly

Community Profile

Village Taxes

Tax	Rate	Applied to
Municipal Sales Tax	1.0%	Retail sales including groceries and drugs
Non Home Rule Sales Tax	1.0%	Retail sales excluding groceries and drugs
Places for Eating Tax	1.0%	Sales at places for eating
Real Estate Transfer Tax	\$1.00	Each \$1,000 in residential real estate sales
Simplified Telecommunications Tax	6.0%	Telephone bills
Natural Gas Use Tax	5.0%	Natural gas bills
Electric Use Tax	\$0.30- \$0.61	Per therm of electricity used

Budget Process

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

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

Budget Calendar

Village Board Goal Setting Session

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

Five-Year Capital Improvement Plan

October - December, 2018: Preparation of the Five-Year Capital Improvement Plan (CIP) begins in October when departments evaluate the condition of buildings, infrastructure, vehicles and equipment, identify projects and establish priorities. Outlays greater than \$10,000 are reflected in the CIP and are considered during the annual budget process. The CIP was presented to the Village Board on January 28, 2019.

Budget Kickoff

December 21, 2018: Village Staff responsible for budget preparation discuss the development of the budget for the fiscal year with the Village Administrator. Village Board goals and priorities and anticipated budget constraints are relayed and the budget schedule is distributed.

Budget Requests Due

January 23, 2019: The departments' Budget Request packets are submitted to the budget team (Village Administrator, Assistant Village Administrator and the Finance Director). The packet includes their activity counts, goals and accomplishments, performance measures, budget summary, budget detail, current fiscal year projections, personnel change requests and revenue projections.

Meetings with Budget Team

February 13-15, 2019: Each department meets with the budget team to discuss their Budget Request Submittal. Prior to the meetings, three-year revenue and expenditure projections are prepared for the General and Water and Sewer Funds based on their budget requests and projections. Requested budgets are adjusted based on discussions during these meetings to arrive at the recommended budget amounts.

Budget Process

Budget Presentation & Public Hearing

April 8, 2019: A preliminary budget document is prepared and the recommended budget is presented to the Village Board. The document includes the recommended budget along with Village-wide and fund summaries, department information, three-year projections and other information. The recommended budget is made available for public inspection at the Village Hall and on the Village website at this time. A Public Hearing is required by State Statutes to allow the public a final opportunity to provide input regarding the budget. The public hearing was held following the presentation.

Adoption of the Budget Ordinance

April 22, 2019: The budget is passed into law by the adoption of a budget ordinance. The final budget document is bound and made available on the Village's website.

Budget Monitoring

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

Transfers or Amendments to the Adopted Budget

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

Fund Structure and Description of Funds

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

Governmental Funds

- General Fund
- Capital Equipment Replacement Fund

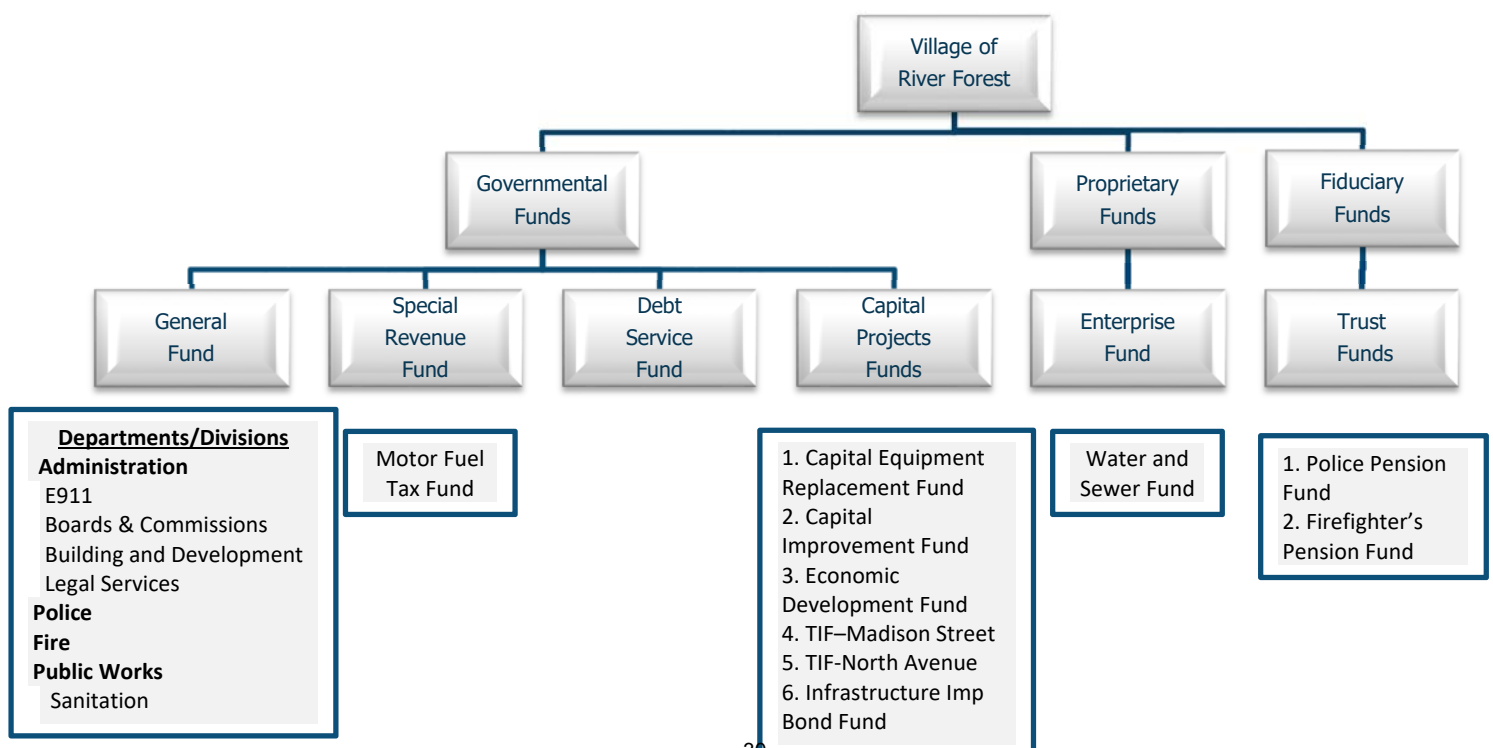
Proprietary Fund

- Water and Sewer Fund

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

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

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



Fund Structure and Description of Funds

GOVERNMENTAL FUNDS

The Village maintains the following governmental funds:

General Fund

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

Special Revenue Fund

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

Debt Service Fund

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

Capital Projects Funds

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

Fund Structure and Description of Funds

PROPRIETARY FUNDS

The Village maintains the following proprietary funds:

Enterprise Fund

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

FIDUCIARY FUNDS

The Village maintains the following fiduciary funds:

Trust Funds

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

Basis of Budgeting

The basis of budgeting and accounting determine when revenues and expenditures are recognized for the purposes of financial reporting and budget control. Governmental Funds (General, Special Revenue, Debt Service, and Capital Projects Funds) are budgeted and accounted for in accordance with Generally Accepted Accounting Principles (GAAP), on a modified accrual basis. This means revenues are recorded when they are both measurable and available, and expenditures are recorded when they are expected to draw on current spendable resources. The two TIF Funds were budgeted as separate funds but were reported in the General Fund in Fiscal Year 2016 because they had not yet been legally established. Beginning in FY 2017 the TIF-Madison Street Fund is reported as a separate fund in the Village's financial statements.

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

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

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

RIVER FOREST PUBLIC LIBRARY

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

Long-Term Financial Policies

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

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

Financial Planning Policies

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

Long-Term Financial Policies

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

Revenue Policies

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

Expenditure Policies

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

Long-Term Financial Policies

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

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

Fund Balance and Reserve Policies

1. Definitions:

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

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

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

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

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

Long-Term Financial Policies

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

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

Long-Term Financial Policies

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

Capital Improvement Policies

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

Debt Policies

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

Long-Term Financial Policies

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

Accounting and Financial Reporting Policies

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

Exhibits

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

Fee Schedule

	2019 Budget	2020 Budget	Change
Vehicle Stickers:			
Passenger Cars	\$45	\$45	No Change
Motorcycles	\$25	\$25	No Change
Antique Vehicles	\$25	\$25	No Change
Trucks less than 5,000 lbs.	\$50	\$50	No Change
Trucks over 5,000 lbs.	\$70	\$70	No Change
Recreational Vehicles (RV)	\$50	\$50	No Change
Senior Citizen Discount	\$25	\$25	No Change
Licenses:			
Pet License	\$10	\$10	No Change
Liquor License	\$500 - \$4,000	\$500 - \$4,000	No Change
Temporary Liquor License	\$100	\$100	No Change
Contractor License	\$100	\$100	No Change
Landscaper and Snow Removal Contractor	\$150	\$150	No Change
Amusement and Amusement Events	\$25	\$25	No Change
Animal Care, Grooming and/or Sales	\$125	\$125	No Change
Child Daycare Centers	\$275	\$275	No Change
Financial Institutions	\$100	\$100	No Change
Food/Drug Retail- Under 3,000 Sq. Ft.	\$125	\$125	No Change
Food/Drug Retail- 3,001 - 10,000 Sq. Ft.	\$175	\$175	No Change
Food/Drug Retail- 10,001 + Sq. Ft.	\$225	\$225	No Change
Temporary Food Establishment/Event	\$125	\$125	No Change
Food Service- Low Risk	\$95	\$95	No Change
Food Service- Medium Risk	\$150	\$150	No Change
Food Service- High Risk	\$225	\$225	No Change
	Fee + \$25 + \$0.50 per sq. ft. of public space	Fee + \$25 + \$0.50 per sq. ft. of public space	
Food Service- Outdoor Seating			No Change
Manufacturing Operations	\$25	\$25	No Change
Peddlers	\$75	\$75	No Change
Recreational	\$25	\$25	No Change
Retail and Service	\$50	\$50	No Change
Taxicab/Livery	\$500	\$500	No Change
Use of Public Sidewalk	\$25 + \$0.50 per sq. ft.	\$25 + \$0.50 per sq. ft.	No Change
Vending Machine	\$30/machine	\$30/machine	No Change
Veterinary Hospitals	\$125	\$125	No Change
Waste Disposal Firms	\$1,000	\$1,000	No Change
House Movers	\$100	\$100	No Change
Fines:			
Parking Fines	\$30	\$30	No Change
Overweight Vehicles	\$75 - \$750	\$75 - \$750	No Change
Local Ordinance Violations	Up to \$750	Up to \$750	No Change

Fee Schedule

	2019 Budget	2020 Budget	Change
Service Charges:			
Solid Waste Bi-Monthly Collection- Base Service	\$56.54	\$57.94	+\$1.40
Solid Waste Bi-Monthly Collection- Unlimited	\$83.84	\$85.92	+\$2.08
Composting	\$19.33	\$19.86	+\$0.53
Solid Waste Tags	\$2.95	\$3.05	+\$0.10
Ambulance Transport Fee- Resident	BLS \$900/ALS I \$1,150/ ALS II \$1,350 + \$20/mile	BLS \$900/ALS I \$1,150/ ALS II \$1,350 + \$20/mile	No Change
Ambulance Transport Fee- Non-Resident	BLS \$1,150/ALS I \$1,350/ ALS II \$1,550 + \$22/mile	BLS \$1,150/ALS I \$1,350/ ALS II \$1,550 + \$22/mile	No Change
EMS Response- Additional manpower	\$100	\$100	No Change
ALS Refusal (when 1 ALS procedure performed)	\$300	\$300	No Change
EMS Citizens Assist (more than 3 in 3 months)	\$300	\$300	No Change
Extrication	\$500	\$500	No Change
CPR Class fee	\$40	\$40	No Change
Daily Parking Fee	\$2.50	\$5.00	+\$2.50
Permits:			
Commuter Parking (Monthly)	\$35	\$50	+\$15.00
Building Permit- Single-Family	2% of Project Cost or \$100 minimum	2% of Project Cost or \$100 minimum	No Change
Building Permit- All Other	2.35% of Project Cost or \$100 minimum	2.35% of Project Cost or \$100 minimum	No Change
Permit Extension (3 months)	1/3 initial cost	1/3 initial cost	No Change
Exterior Remodel	\$100	\$100	No Change
Roofing, Siding, Gutters	\$100	\$100	No Change
Fence or Brick Pavers	\$100	\$100	No Change
Windows	\$100	\$100	No Change
Generator	\$115	\$115	No Change
Driveway	\$100	\$100	No Change
HVAC	\$100	\$100	No Change
In-Ground Swimming Pool	1.5% of Project Cost or \$150 minimum	1.5% of Project Cost or \$150 minimum	No Change
Above-Ground Swimming Pool	\$25	\$25	No Change
Demolition- Primary Structure	\$1,500	\$1,500	No Change
Demolition- Accessory Structure	\$1 per sq. ft. or \$200	\$1 per sq. ft. or \$200	No Change
Electrical	\$100 Base Fee + \$9 per Circuit and \$1.75 per Opening	\$100 Base Fee + \$9 per Circuit and \$1.75 per Opening	No Change
Electrical Service Upgrade	Up to 200 Amps: \$75 201 to 399 Amps: \$100 400 to 799 Amps: \$150 800 + Amps: \$200	Up to 200 Amps: \$75 201 to 399 Amps: \$100 400 to 799 Amps: \$150 800 + Amps: \$200	No Change

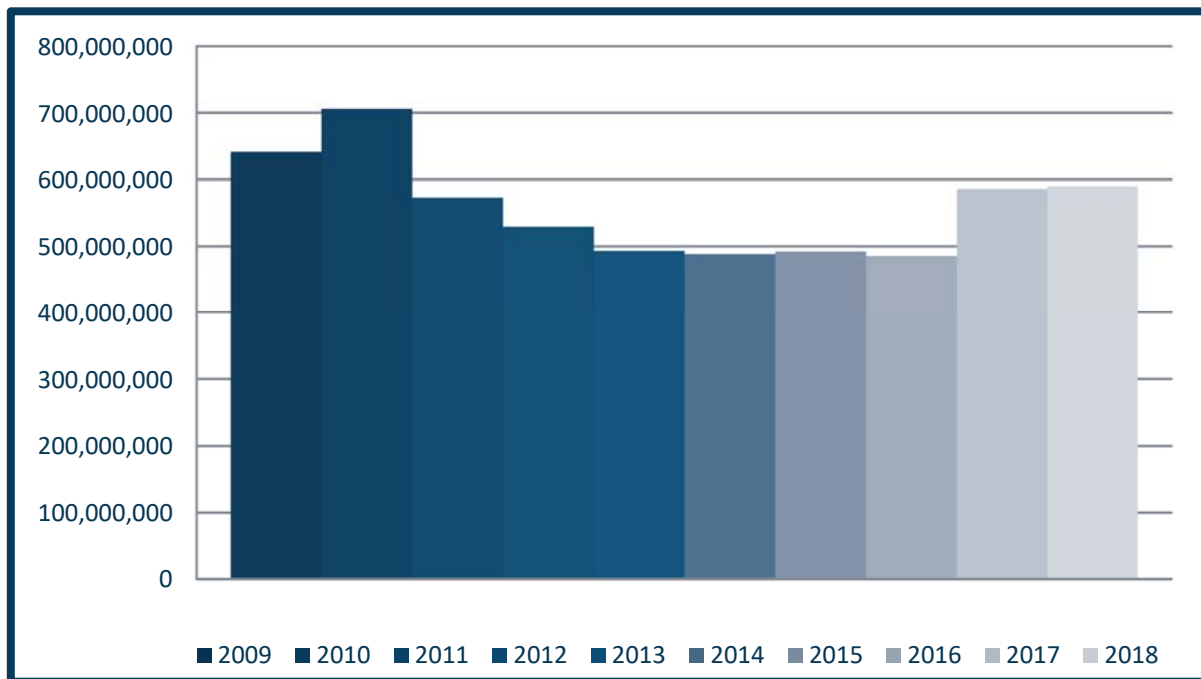
Fee Schedule

	2019 Budget	2020 Budget	Change
Permits Con't:			
Parkway Opening	\$100	\$100	No Change
Lawn Sprinkling System	\$100	\$100	No Change
Drain Tile	\$115	\$115	No Change
Sign	\$100	\$100	No Change
Temporary Sign/Banner	\$50	\$50	No Change
Electric Sign	\$100 + \$0.05 per sq. ft.	\$100 + \$0.05 per sq. ft.	No Change
Film Production	\$100 plus \$250/day	\$100 plus \$250/day	No Change
Newsstand	\$50 manned / \$10 coin	\$50 manned / \$10 coin	No Change
Beekeeping Permit	\$25	\$25	No Change
Grading	\$50 + pass through costs	\$50 + pass through costs	No Change
Zoning & Administrative Building Fees:			
ZBA Variation Request	\$650	\$650	No Change
Certificate of Occupancy	\$50	\$50	No Change
Temporary Certificate of Occupancy	\$50	\$50	No Change
Removal of Stop Work Order	\$200	\$200	No Change
Placard Removal: Unfit for Occupancy	\$500	\$500	No Change
Work without Permit	2 x Permit Cost	2 x Permit Cost	No Change
Reinspection Fee	\$75	\$75	No Change
Other:			
Impounded Dogs	\$30 + Cost	\$30 + Cost	No Change
Water & Sewer Fees:			
Water Rate	\$6.63/100 cubic feet	\$6.66/100 cubic feet	+\$0.03
Sewer Rate	\$4.39/100 cubic feet	\$4.39/100 cubic feet	No Change
Water & Sewer Connection Fees:			
Single Family- Up to 1 inch service	\$500 water / \$500 sewer	\$500 water / \$500 sewer	No Change
Single Family- Greater than 1 inch service	\$750 water / \$750 sewer	\$750 water / \$750 sewer	No Change
Multi Family- Per Living Unit	\$500 water / \$500 sewer	\$500 water / \$500 sewer	No Change
All Other	\$1,000 water / \$1,000 sewer	\$1,000 water / \$1,000 sewer	No Change
Replace Service Line w/ Same Size	\$50 water / \$50 sewer	\$50 water / \$50 sewer	No Change
Replace Service Line w/ Increase in Size	\$300 water / \$300 sewer	\$300 water / \$300 sewer	No Change

Property Tax Exhibit

Tax Levy Year	2015 Extended	2016 Extended	2017 Extended	2018 Estimated
General Fund	\$ 4,094,848	\$ 3,930,803	\$ 3,892,461	\$ 3,727,298
Police Pension	\$ 1,196,095	\$ 1,318,847	\$ 1,434,683	\$ 1,545,367
Fire Pension	\$ 982,488	\$ 1,079,723	\$ 1,170,740	\$ 1,394,302
Total Corporate Levy	\$ 6,273,431	\$ 6,329,373	\$ 6,497,884	\$ 6,666,967
Bond and Interest Levy	\$ 259,672	\$ 259,670	\$ 266,263	\$ 272,434
River Forest Library	\$ 1,212,558	\$ 1,223,187	\$ 1,254,688	\$ 1,289,812
Total Levy	\$ 7,745,661	\$ 7,812,230	\$ 8,018,835	\$ 8,229,213
Property Tax Rate	\$1.647	\$1.609	\$1.368	\$1.394

Equalized Assessed Valuations

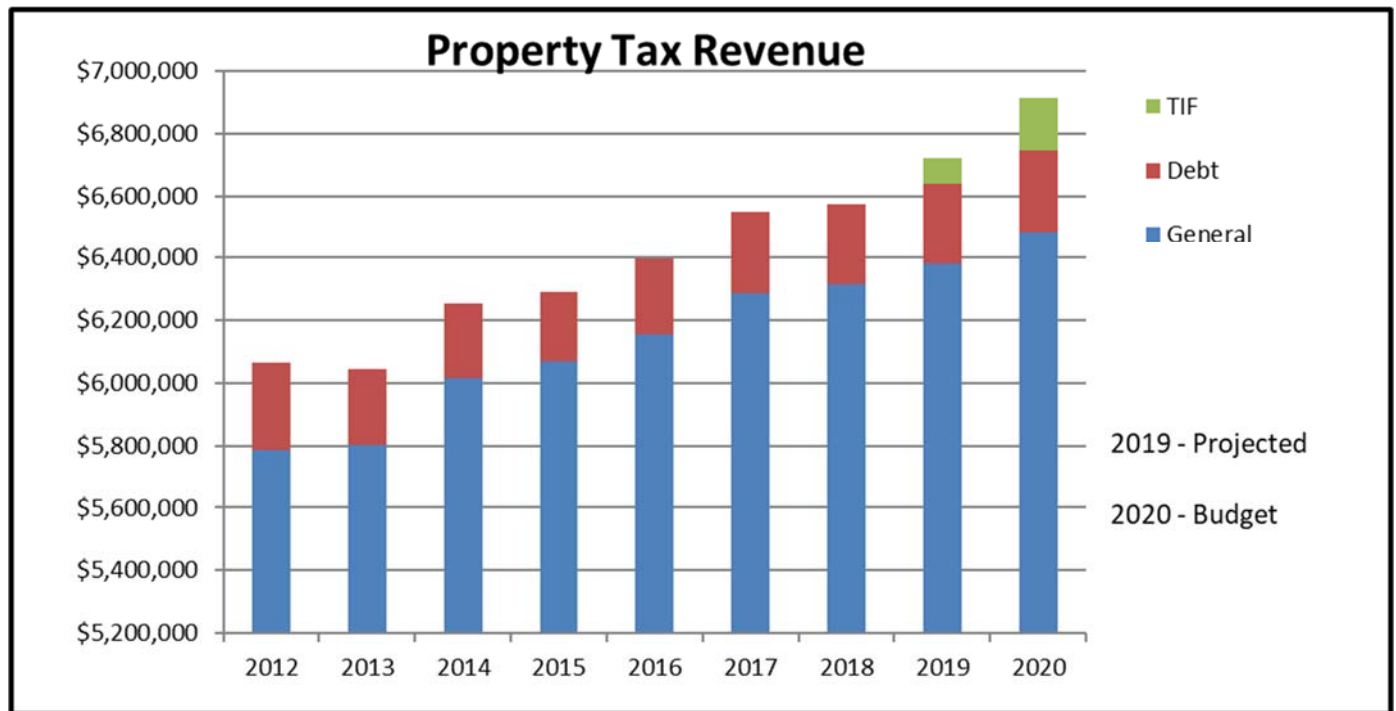


2009-2017: Actual 2018: Estimated

The Village's 2018 Equalized Assessed Value (EAV) is expected to increase slightly due to new property. The Village's property was reassessed in 2017 with an overall EAV increase with offsetting property values increases. Property is reassessed every three years and the last reassessment was in 2017. The declines in 2015 and 2016 were primarily due to assessment appeals. Beginning in 2011 the Equalized Assessed Value decreased due to declining property values resulting from the real estate recession that began in 2008. The equalized assessed value increased in Tax Levy Year 2010 because the Village's Tax Increment Financing District was closed and was considered new property.

Trends & Projections

Property Tax



YEAR	GENERAL	DEBT	TIF
2012 Actual	\$5,785,313	\$281,030	-
2013 Actual	\$5,802,422	\$241,127	-
2014 Actual	\$6,017,575	\$234,713	-
2015 Actual	\$6,067,286	\$221,687	-
2016 Actual	\$6,155,884	\$240,702	-
2017 Actual	\$6,287,691	\$259,674	-
2018 Actual	\$6,317,256	\$257,355	-
2019 Projected	\$6,382,459	\$256,907	\$82,811
2020 Budget	\$6,482,433	\$263,885	\$168,573

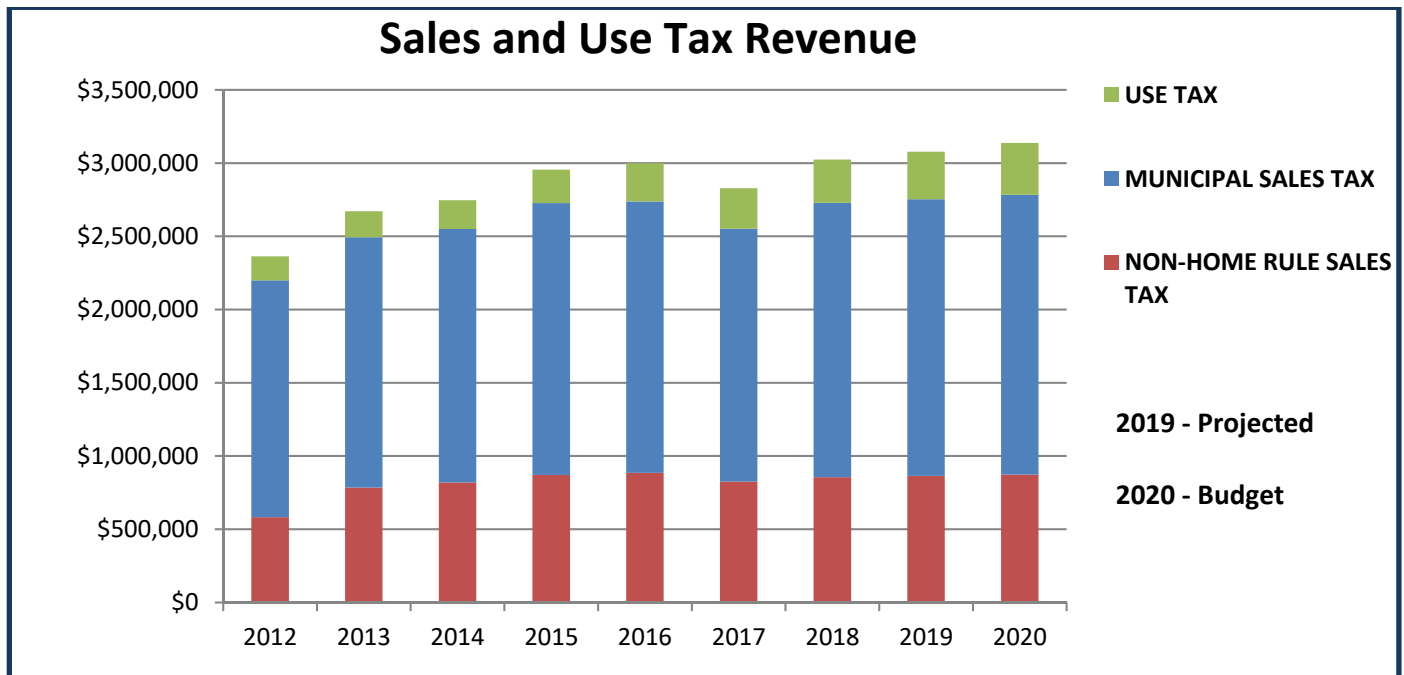
This category includes Property taxes in the General and Debt Service Funds and Incremental Property Taxes from the Village's Tax Increment Financing (TIF) Districts. The Lake Street TIF was closed in FY 2011. A new TIF was established on Madison Street in FY 2017. Property taxes are the Village's single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

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

In Fiscal Year 2020, General Fund property tax revenues are expected to increase 2.1% over the projected amount due to the 2.1% increase in the December 2016 to December 2017 CPI. The Debt Service Levy includes principal and interest payments on the 2018 General Obligation (GO) Limited Tax Bonds issued during FY 2018. The 2019 Property Tax Levy will be included in FY 2021 revenues and will reflect the December 2017 to December 2018 increase in the CPI which is 1.9%. Future levies will also be based on the annual increase in the CPI per PTELL.

Trends & Projections

Sales and Use Tax

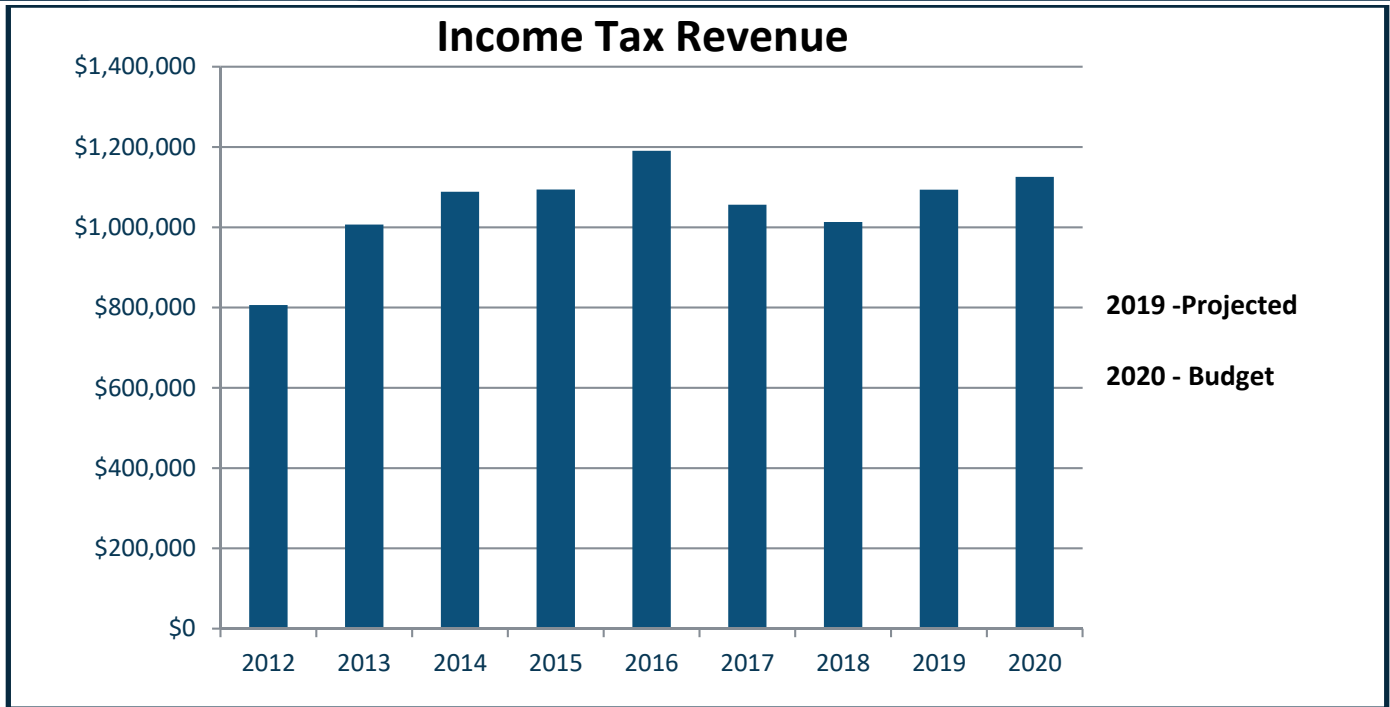


YEAR	NON-HOME RULE SALES TAX	MUNICIPAL SALES TAX	USE TAX
2012 Actual	\$582,803	\$1,616,998	\$163,056
2013 Actual	\$784,724	\$1,708,082	\$177,934
2014 Actual	\$819,156	\$1,731,032	\$196,829
2015 Actual	\$871,224	\$1,855,258	\$228,725
2016 Actual	\$885,574	\$1,852,443	\$260,894
2017 Actual	\$824,652	\$1,727,402	\$276,462
2018 Actual	\$855,825	\$1,873,183	\$294,862
2019 Projected	\$864,383	\$1,888,721	\$323,989
2020 Budget	\$873,027	\$1,910,630	\$354,152

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

This source of revenue is directly related to economic development activity within the Village and is also influenced by general economic conditions. In FY 2017 sales tax revenues were lower due to temporary retail vacancies and competition from new stores opening in neighboring communities. Sales tax revenues have rebounded some and in FY 2019 projected revenues are expected to be higher partly due to a full year of sales from the new grocery store and improved economic conditions. FY 2020 revenues are expected to remain steady. The Village will continue to explore economic development opportunities to increase this revenue source.

Trends & Projections



State Income Tax

YEAR	INCOME TAX
2012 Actual	\$806,181
2013 Actual	\$1,006,827
2014 Actual	\$1,088,668
2015 Actual	\$1,094,125
2016 Actual	\$1,190,627
2017 Actual	\$1,056,031
2018 Actual	\$1,013,098
2019 Projected	\$1,093,739
2020 Budget	\$1,125,579

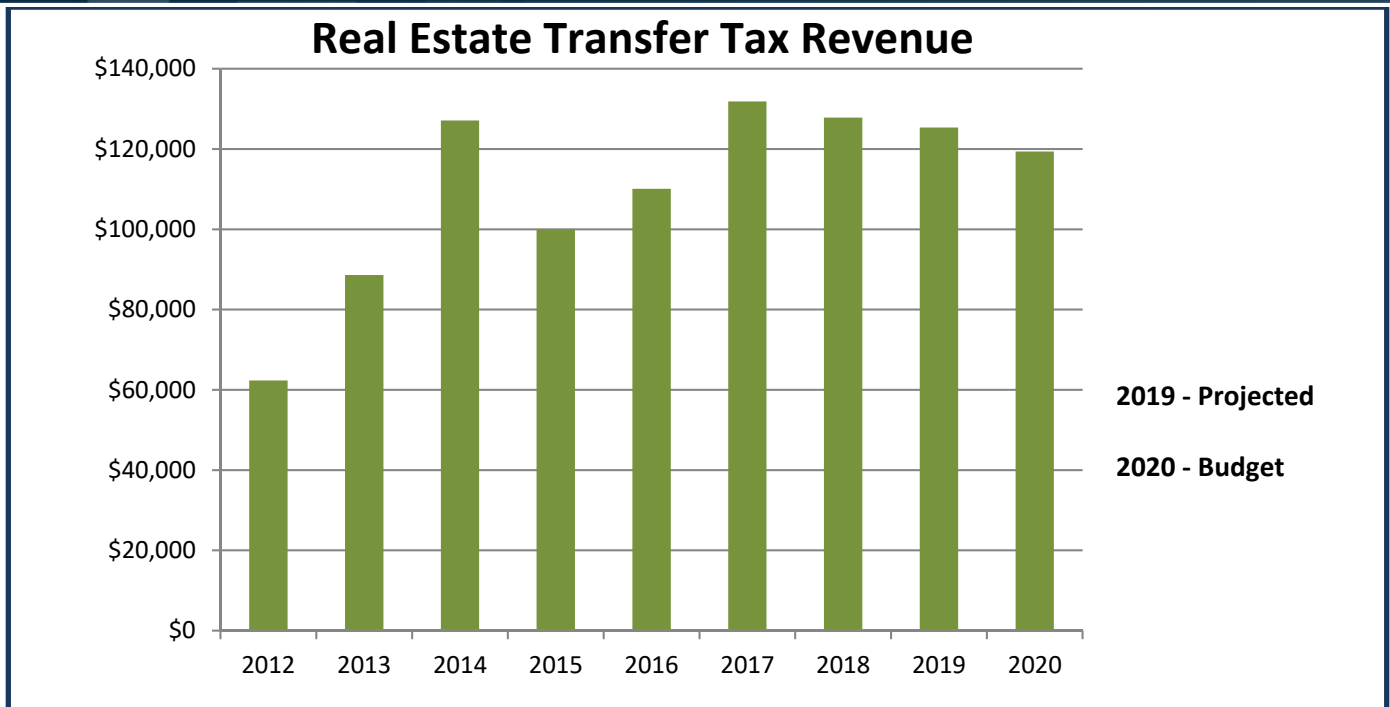
Income tax is State-shared revenue that is distributed based on population. A history of income tax rates and local government allocations follows:

Year	Individual Rate (I)	Corporate Rate (C)	Local Allocation
2011-2014	5.00%	7.00%	I 6%/C 6.86%
2015-2016	3.75%	5.25%	I 8%/C 9.14%
2017-2019	4.95%	7.00%	I 6.06%/C 6.85%

The local allocation has changed to generate an equivalent amount of local government revenue regardless of the income tax rate. Net collections are the total collections less deposits into the refund fund. In FY 2019 State budget reduced the holdback of income tax from ten percent to five percent.

Revenues declined in FY 2012 partly due to the decrease in the Village's population from 11,635 to 11,172 based on the 2010 census and also due to economic conditions. An improvement in the economy and labor market resulted in an increase in the revenue beginning in Fiscal Year 2013. The FY 2017 actual amount is lower primarily due to a decline in corporate income tax receipts possibly resulting from a change in federal tax policy. The FY 2019 projections are up due to the 10% reduction imposed by the state being reduced to 5%. The FY 2020 budgeted amount anticipates an increase assuming 95% of the local allocation is distributed. In future years this revenue is expected to increase slightly.

Trends & Projections



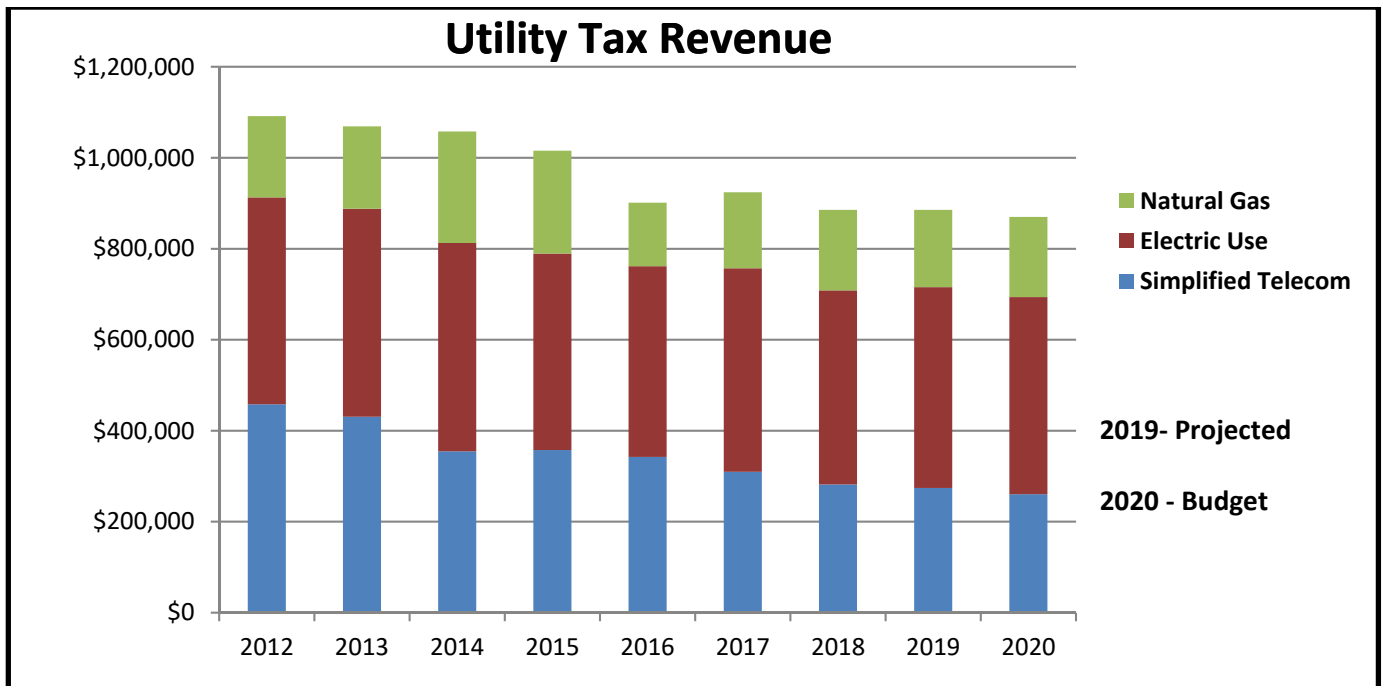
Real Estate Transfer Tax

YEAR	REAL ESTATE TRANSFER TAX
2012 Actual	\$62,334
2013 Actual	\$88,594
2014 Actual	\$127,103
2015 Actual	\$99,996
2016 Actual	\$110,084
2017 Actual	\$131,836
2018 Actual	\$127,827
2019 Projected	\$125,345
2020 Budget	\$119,369

The Village's real estate transfer tax is \$1.00 per \$1,000 in property value on residential property and is paid by the seller of the property. Revenues are affected by the value of real estate and the volume of real estate transactions. Transfer Tax revenue was lower through 2012 due to the downturn in the housing market and a decrease in home values. Revenues picked up beginning in Fiscal Year 2013 as the Village experienced a higher volume of home sales. In Fiscal Year 2020 the budgeted amount assumes a slight decline in activity. A general increase would be expected in this revenue source as home values rise.

Trends & Projections

Utility Taxes



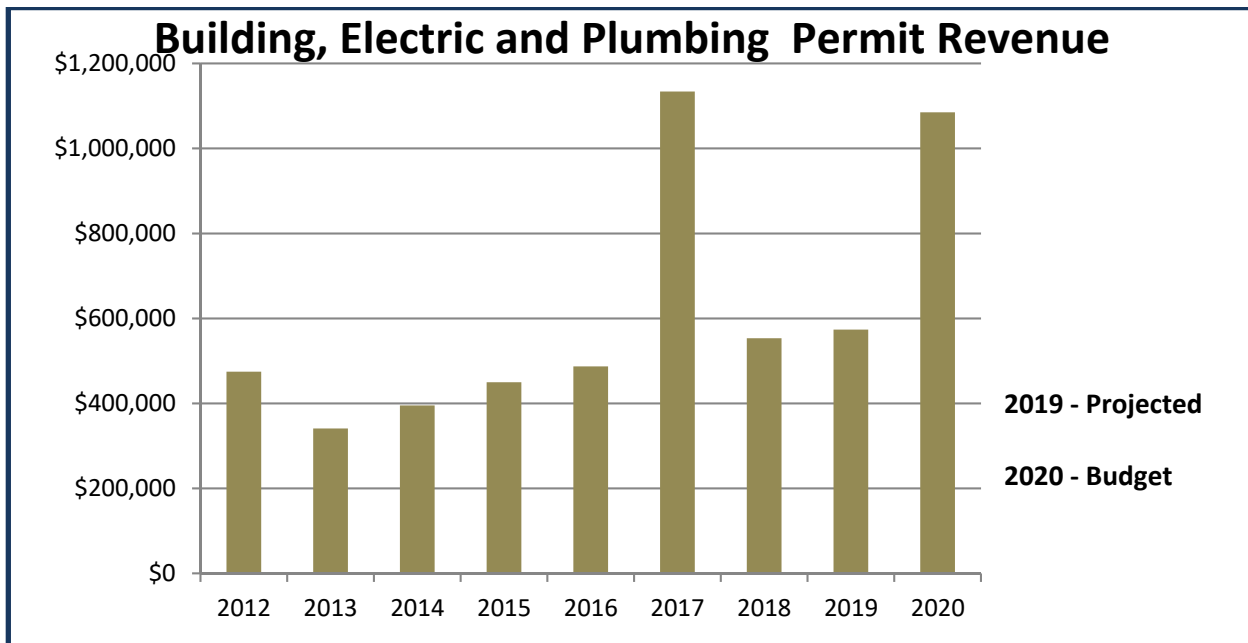
	ELECTRIC USE	NATURAL GAS	TELECOM
2012 Actual	\$454,716	\$178,709	\$458,241
2013 Actual	\$457,422	\$180,999	\$430,716
2014 Actual	\$458,072	\$245,036	\$354,715
2015 Actual	\$432,000	\$225,968	\$357,535
2016 Actual	\$419,329	\$139,689	\$342,467
2017 Actual	\$447,592	\$166,930	\$309,679
2018 Actual	\$426,868	\$176,903	\$281,834
2019 Projected	\$441,363	\$170,000	\$274,225
2020 Budget	\$433,430	\$176,000	\$260,514

Utility taxes include the natural gas tax, electric use tax and Simplified Telecommunications Tax. The Natural Gas Utility Tax rate is 5% of the amount billed. Revenues are affected by weather, gas prices, and vacancies. Natural gas and electric use tax revenues have been inconsistent because they are affected by weather and consumption. In Fiscal Years 2012, 2016 and 2017 the Village experienced mild winter weather. Higher natural gas revenue was realized Fiscal Year 2014 and 2015 because of extremely cold temperatures during the winter. The Electric Utility Tax varies based on the amount of kilowatt hours (kwh) used and is also dependent on weather conditions throughout the year. Electric Tax rates were increased to the maximum amount per kwh allowed by Illinois Compiled Statutes effective June 1, 2010. Average weather conditions are assumed for the FY 2020 budgeted amounts. Future electric and gas revenues will be impacted by weather and consumption.

The Village's tax rate for the Simplified Telecommunications Tax is 6%. The tax is collected by the State of Illinois and remitted to the Village monthly. The Simplified Telecommunications Tax performed reliably until Fiscal Year 2011 during which a decline began likely due to bundling of services and a reduction in land lines. FY 2014 also included a reduction in revenue due to the settlement of a class action lawsuit. This revenue continues to show decreasing collections in FY 2019. We are expecting further reductions in the revenue in FY 2020 and in future years.

Trends & Projections

Building, Electric and Plumbing Permits



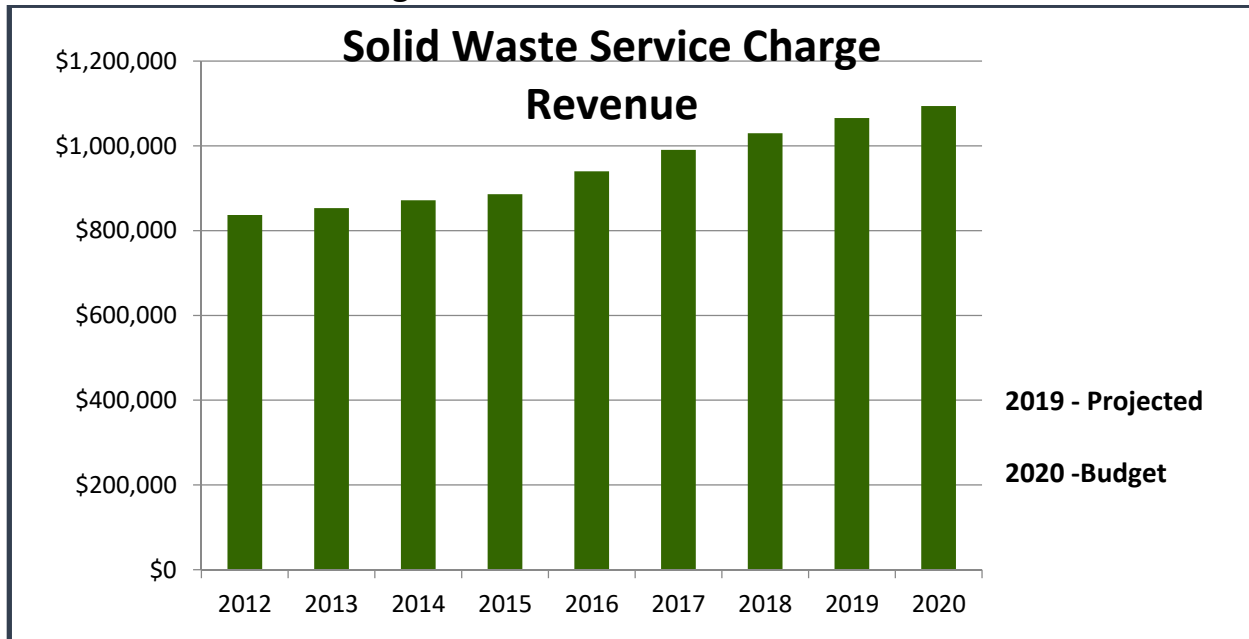
YEAR	PERMITS
2012 Actual	\$474,792
2013 Actual	\$341,106
2014 Actual	\$405,421
2015 Actual	\$449,794
2016 Actual	\$487,323
2017 Actual	\$1,133,995
2018 Actual	\$553,275
2019 Projected	\$573,565
2020 Budget	\$1,085,040

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

Revenues are generally projected based on a four-year average. Fiscal Year 2012 was higher than average, largely due to the construction of the Loyola Gottlieb Center for Immediate Care located on North Avenue. Fiscal Year 2013 saw the lowest permit revenue year since 2005, partly due to the mild winter and warm spring which allowed homeowners to begin projects in Fiscal Year 2012, rather than wait until the Fiscal Year 2013. Permit activity has continued to increase since 2014. Revenues in Fiscal Year 2017 exceeded projections due to larger scale projects such as the Promenade Townhomes, Concordia University Residence Hall, Community Bank of Oak Park River Forest, Fresh Thyme, and an addition at 1530 Jackson (St. Vincent Ferrer Church). The Village anticipates that construction on the senior care community at Chicago and Harlem (The Sheridan) and the mixed-use development at Lake and Lathrop will commence during FY 2020. As a result, building activity and reinvestment into the residential and commercial properties in River Forest remains strong.

Trends & Projections

Solid Waste Service Charge Revenue

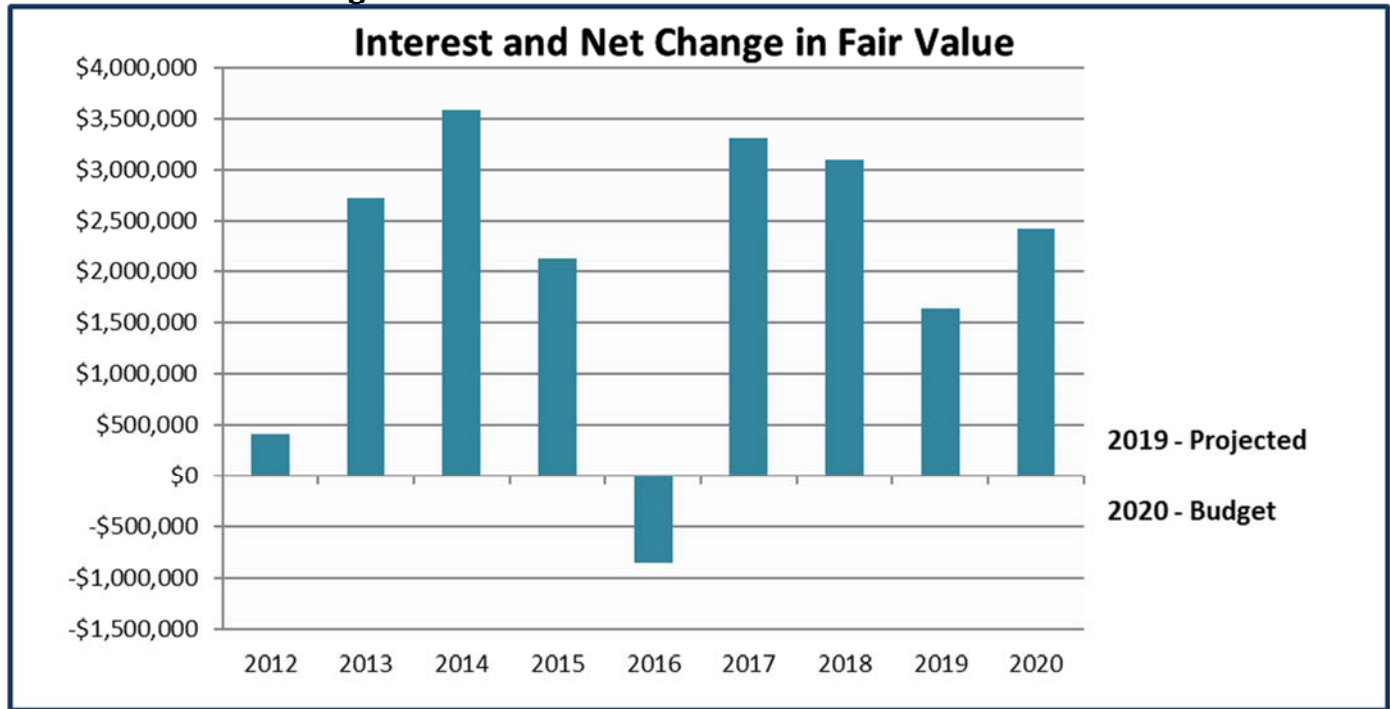


YEAR	SOLID WASTE SERVICE CHARGE
2012 Actual	\$836,713
2013 Actual	\$853,230
2014 Actual	\$871,389
2015 Actual	\$886,057
2016 Actual	\$939,936
2017 Actual	\$990,304
2018 Actual	\$1,029,779
2019 Projected	\$1,065,502
2020 Budget	\$1,093,840

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

Trends & Projections

Interest and Net Change in Fair Value

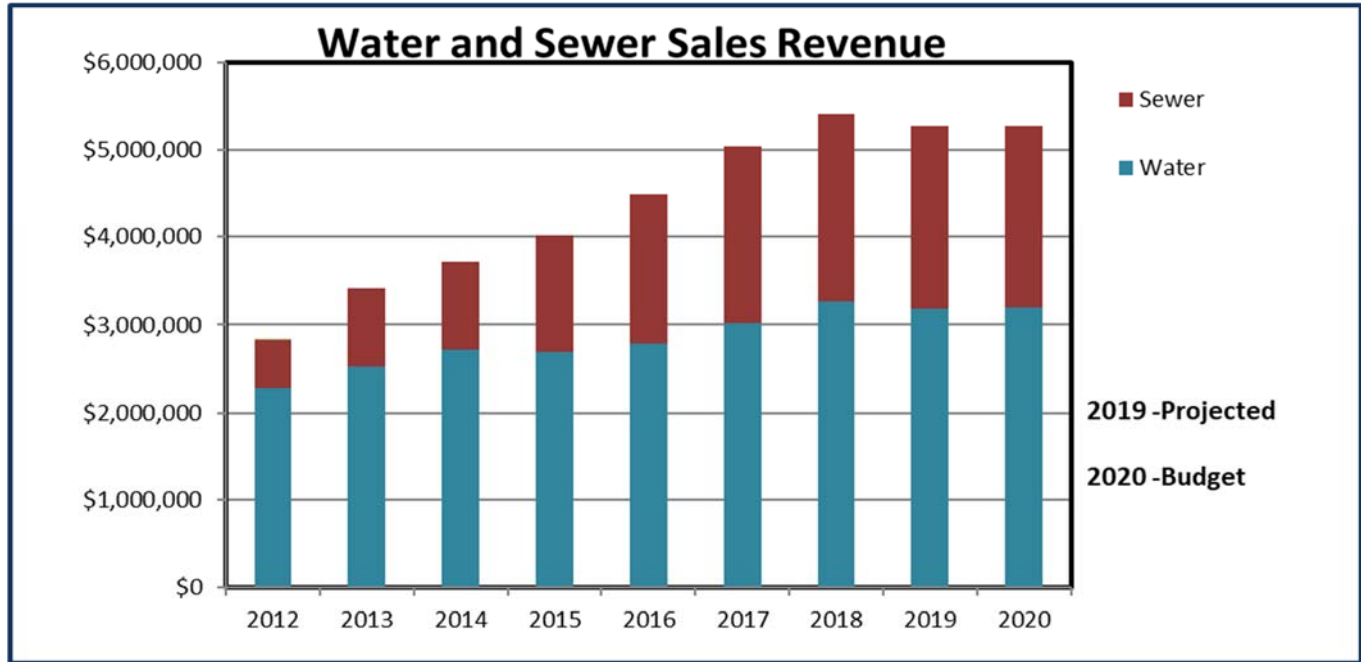


YEAR	INTEREST	NET CHANGE IN FAIR VALUE	TOTAL
2012 Actual	\$789,930	(\$381,779)	\$408,151
2013 Actual	\$775,937	\$1,950,649	\$2,726,586
2014 Actual	\$922,534	\$2,660,926	\$3,583,460
2015 Actual	\$1,239,714	\$872,830	\$2,112,544
2016 Actual	\$941,910	(\$1,787,338)	(\$845,428)
2017 Actual	\$977,437	\$2,335,556	\$3,312,993
2018 Actual	\$1,068,995	\$2,034,548	\$3,103,543
2019 Projected	\$985,132	\$650,000	\$1,635,132
2020 Budget	\$1,015,882	\$1,409,181	\$2,425,063

Interest and the Net Change in Fair Value are revenues generated on Village investments. The source of revenue is primarily from the Police and Firefighters Pension Funds. Interest and dividend revenues have remained fairly stable and fluctuate based on the amount invested, current interest rates and dividends paid. Rates are expected to increase slightly in 2020. The net change is primarily impacted by the performance of the equities in the investment portfolio. A loss on equities was experienced in FY 2012 and 2016. Equity investments are expected to experience gains in FY 2019 and FY 2020. Future revenues assume that the pension funds will earn their actuarial rate of return of 7.00%. Overall, revenues are expected to increase in the future as investable balances and interest rates increase.

Trends & Projections

Water and Sewer



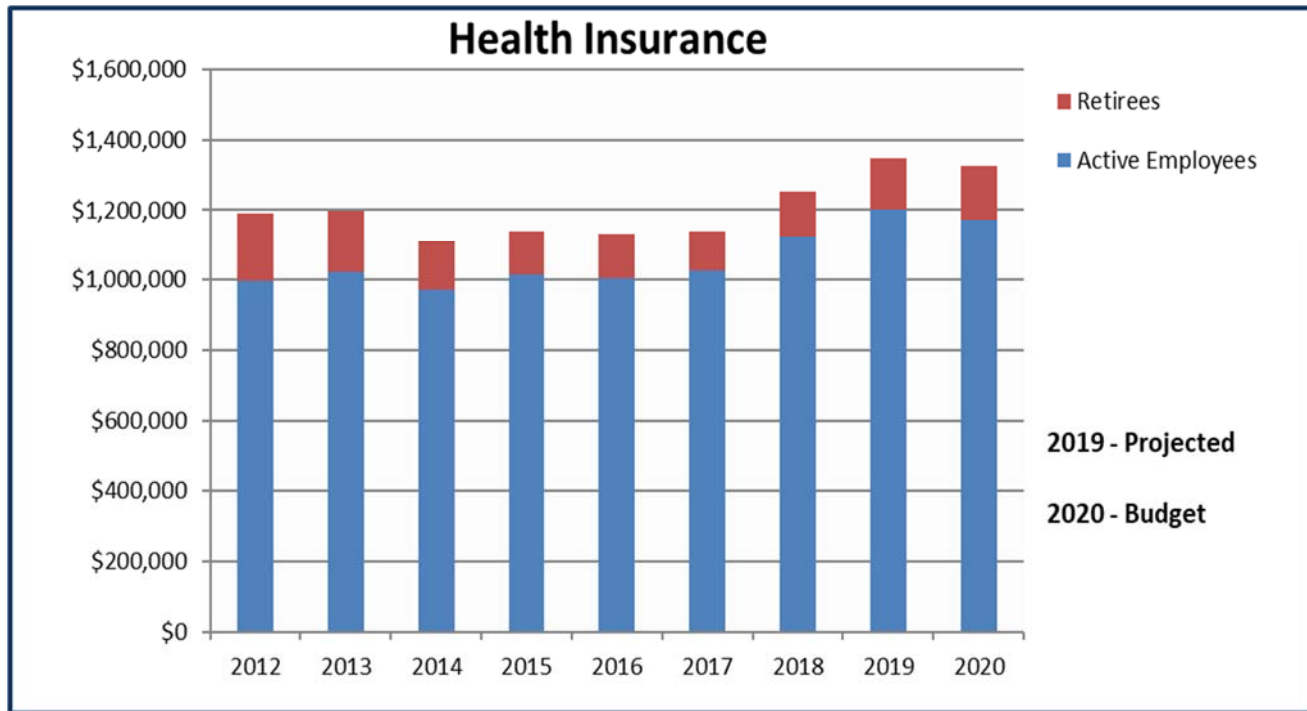
YEAR	WATER	SEWER
2012 Actual	\$2,288,039	\$546,265
2013 Actual	\$2,524,965	\$896,905
2014 Actual	\$2,715,223	\$1,004,183
2015 Actual	\$2,695,101	\$1,326,388
2016 Actual	\$2,779,077	\$1,695,940
2017 Actual	\$3,026,568	\$2,012,890
2018 Actual	\$3,264,414	\$2,142,743
2019 Projected	\$3,180,393	\$2,090,538
2020 Budget	\$3,198,881	\$2,075,695

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

The Village's Water and Sewer rates were reviewed by a consultant in FY 2016 to determine whether or not the planned water and sewer rates were sufficient to cover operating costs plus required capital improvements for the next five years. The consultant determined that rates were sufficient. The Village purchases water from the City of Chicago (City). The City approved a water rate increase of 25% on January 1, 2012 and 15% on January 1, 2013, 2014 and 2015. Going forward, increases may occur on June 1 of each year for the increase in the CPI or 5%, whichever is lower. There was no increase in CY 2016. The City increased rates 1.83% effective June 1, 2017, 1.54% effective June 1, 2018, and has announced a .82% increase effective June 1, 2019. In Fiscal Years 2015 through 2017, the sewer rate was increased to fund the Northside Stormwater Management Project (NSMP). This project created a new separate stormwater line on the north side of the Village. The FY 2020 Budget has no increase in rates to cover operating expenses. In FY 2021 and 2022 no operating rate increase is anticipated either. The water rate was increased .45% effective June 1, 2019 to offset the increase in the cost of water from the City.

Trends & Projections

Health Insurance



YEAR	RETIRES	ACTIVE EMPLOYEES
2012 Actual	\$193,038	\$997,923
2013 Actual	\$173,939	\$1,023,300
2014 Actual	\$136,909	\$972,909
2015 Actual	\$127,111	\$1,014,093
2016 Actual	\$125,288	\$1,006,538
2017 Actual	\$113,597	\$1,027,452
2018 Actual	\$127,971	\$1,124,009
2019 Projected	\$145,539	\$1,202,313
2020 Budget	\$153,519	\$1,170,928

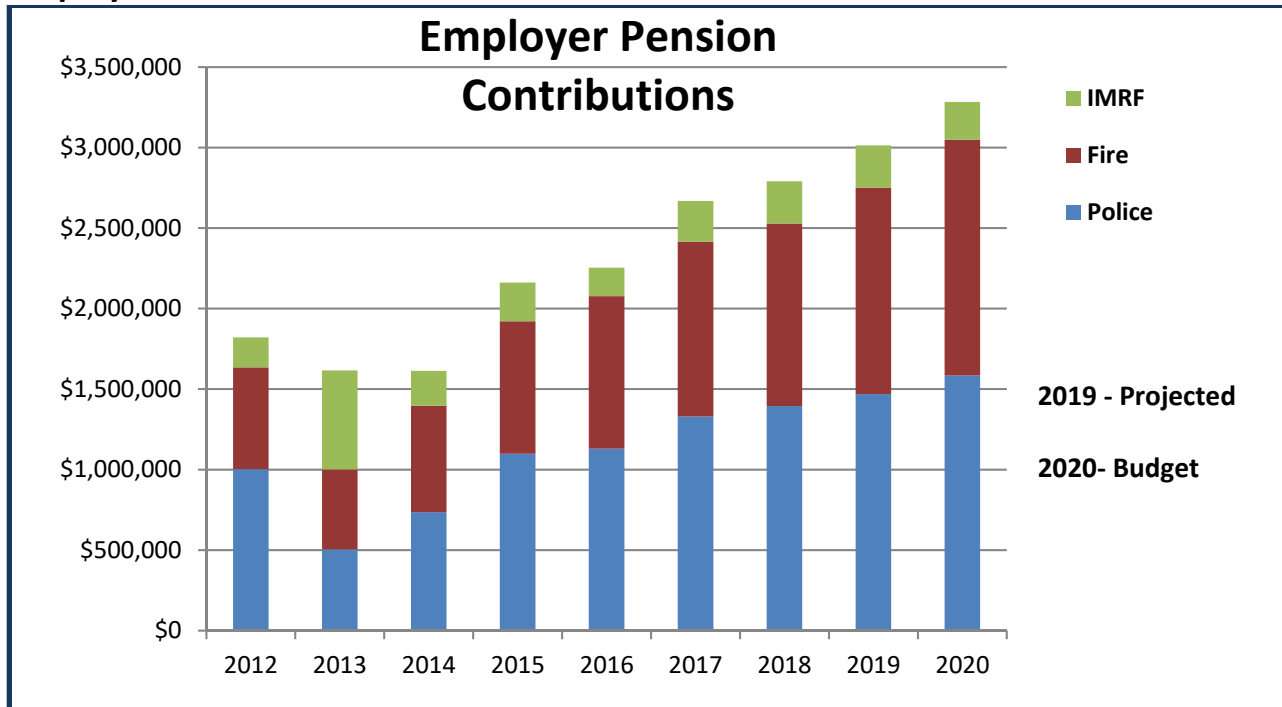
The Village provides health and dental insurance to employees through the Intergovernmental Personnel Benefit Cooperative (IPBC). The Village pays 85% for the HMO and 90% of the PPO HDHP premium as well as single dental coverage. Employees are responsible for paying for 15% of the HMO and 10% of the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

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

As a member of IPBC, the Village avoids large fluctuations and volatility in future insurance expenses and continues to beat industry trends for insurance premiums. The Fiscal Year 2020 Budget includes a small decrease in HMO and PPO premiums and a 5% increase for dental premiums.

Trends & Projections

Employer Pensions Contributions



YEAR	IMRF	FIRE	POLICE
2012 Actual	\$185,683	\$632,528	\$1,002,767
2013 Actual	\$615,711	\$496,178	\$504,437
2014 Actual	\$216,543	\$660,354	\$736,048
2015 Actual	\$240,586	\$822,631	\$1,098,682
2016 Actual	\$244,255	\$946,756	\$1,130,516
2017 Actual	\$252,958	\$1,086,300	\$1,329,644
2018 Actual	\$262,860	\$1,133,699	\$1,394,597
2019 Projected	\$262,495	\$1,281,560	\$1,469,341
2020 Budget	\$235,140	\$1,464,017	\$1,584,000

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

Fire and Police pension expenses increased through 2011 due to pension benefit enhancements enacted by the State of Illinois General Assembly as well as poor investment performance. Changes in State law impacted the 2012 Budget as the actuarial funding requirement was extended from 100% by 2033 to 90% by 2040. The FY 2013 IMRF expense was significantly higher than average as the Village elected to pay off an Early Retirement Incentive in advance, thereby saving more than \$140,000 in interest expenses. The FY 2014 Fire and Police contributions increased significantly due to changes in the mortality table to more accurately reflect expected life spans. During Fiscal Year 2014 The Village participated in joint meetings with the Police and Firefighters Pension Boards in order to develop written Pension Funding Policies. A consultant facilitated the pension discussions and provided cash flow analyses for various funding strategies. The resulting Pension Funding Policies were approved by the Village and both pension boards. The recommendation included a five-year transition plan to bring the employer contributions up to the Pension Funding Policy level in five years ending in FY 2019. During FY 2018 the policies were reviewed and changed to use the same actuarial assumptions for both the Police and Fire Pension Funds. The FY 2020 Budget includes the estimated actuarial required contributions based on the revised policies and the most recent actuarial results.

Long-Term Financial Planning

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

Capital Improvement Plan

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

The Village uses a Capital Equipment Replacement Fund to fund vehicle and equipment purchases. The General and Water and Sewer Funds contribute annually to the fund. The contribution is determined by taking the expected replacement cost of each piece of equipment or vehicle and dividing it by its useful life. The Capital Equipment Replacement Fund balance is evaluated annually to determine whether or not the funds on hand are sufficient to fund future planned purchases. The amount required in the current year to fund the future purchase of each piece of equipment and vehicle based on the expected replacement cost and planned replacement date is calculated and compared to the amount of available funds. Currently the General Fund items are funded at 115.04% and the Water and Sewer Fund items are funded at 22.6%. Overall, the Capital Equipment Replacement Fund is 103.47% funded.

The Village utilizes the Motor Fuel Tax and Infrastructure Improvement Bond Funds to finance improvements to Village roads. The State Motor Fuel Tax is the revenue source for the Motor Fuel Tax Fund and is fairly consistent. Improvements are budgeted in this fund as monies are available. The Infrastructure Improvement Bond Fund accounts for the proceeds of the General Obligation Limited Tax Bonds, Series 2018 that will also be used for street improvements. The General Fund provides for annual street maintenance costs including street patching, crack sealing and sidewalk, curb and gutter replacement. The Capital Improvement Fund provides for improvements to buildings, parking lots, municipal lighting systems, street and alley improvements and information technology and is financed with Automated Traffic Enforcement System fines, parking lot fees and grant revenues when available.

Long-Term Financial Planning

Pension Funding

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

	Actual FY 2018	Budgeted FY 2019	Budgeted FY 2020	Estimated FY 2021	Estimated FY 2022
Levy Year	2017	2018	2019	2020	2021
Police Pension Fund	\$1,394,597	\$1,545,367	\$1,584,000	\$1,621,700	\$1,631,105
Fire Pension Fund	\$1,133,699	\$1,393,165	\$1,464,017	\$1,526,970	\$1,543,767

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

Three-Year Financial Plans

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

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

Revenue Assumptions

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

General Fund

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

Long-Term Financial Planning

CPI from December 2017 to December 2018 was 1.9%. This increase is used to calculate the FY 2021 property tax revenue projections. The FY 2022 projection assumes a 2.0% increase.

Garbage Collection Charges: The Village has approved a seven-year agreement with Roy Strom Refuse Removal Service for garbage collection services. The increases for garbage service are based on this agreement and are 2.5%, 2.5% and 2.0% for FY 2020, 2021 and 2022, respectively.

Other Revenues:

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

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

Capital Improvement Fund

Revenues in the Capital Improvement Fund include parking lot fees and automated traffic enforcement system fines. 25% of revenue from parking fees are allocated to this fund. Sufficient funds have been accumulated in this fund to pay for future commuter parking lot improvements. The FY 2020 Budget anticipates a slight increase in automated traffic enforcement system fines based on a four year average. They are expected to decline slightly in Fiscal Years 2021 and 2022. The projection assumes that fines will decline as violators become aware of the cameras.

Water and Sewer Fund

In FY 2016 the Village hired an engineering firm to update its 2012 Water and Sewer Rate Plan that expired in FY 2017. The updated plan was developed after the completion of a large sewer infrastructure improvement project, the Northside Stormwater Management Project (NSMP). This project was not anticipated in the previous study. The project involved installing a separate storm sewer system on the north side of town. The existing combined sewer is now being used as the sanitary sewer. The Village financed the project with fund reserves, a local bank loan and an Illinois Environmental Protection Agency loan. Sewer rates were increased \$0.75 per 100 cubic feet on 05/01/2014, \$0.90 on 05/01/2015 and \$0.44 on 05/01/2016 to cover the debt service and other expenses associated with the project. The water and sewer rate analysis included higher capital allocations for sewer relining, water main replacements and sewer point repairs annually and the debt associated with the NSMP.

The Village purchases water from the City of Chicago. Water rate increases are passed on to customers when an increase is approved by the City. The City of Chicago code currently authorizes an annual increase on June 1 of 5% or the increase in the CPI, whichever is lower. The City increased rates by 1.54% effective June 1, 2018 and announced another increase of .82% effective June 1, 2019 based on the current CPI. The FY 2020 budget includes a \$0.03 water rate increase on June 1, 2019 to cover this Chicago rate increase. Projections assume a 1.05% and 1.04% water rate increase on June 1 of 2020 and 2021, respectively to cover an estimated annual 2% increase in the cost of water by the City of Chicago. An operating rate

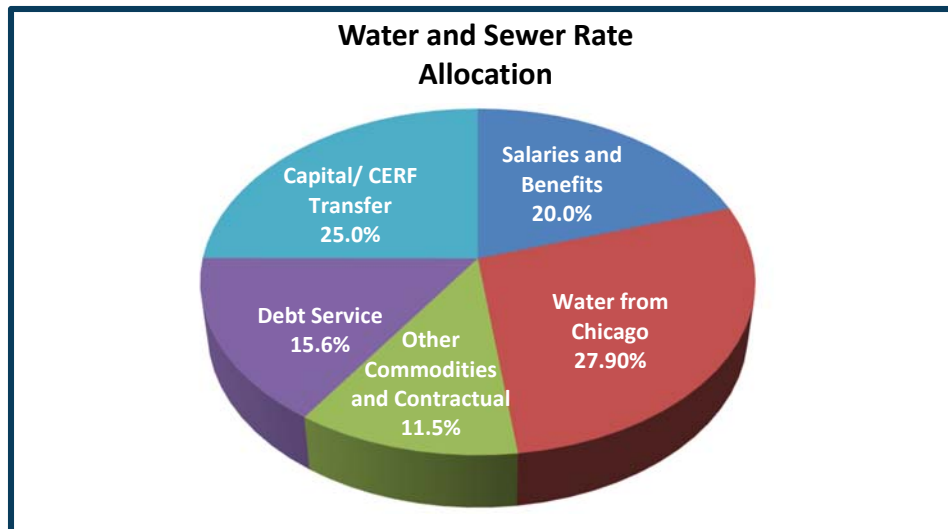
Long-Term Financial Planning

increase is not anticipated for the current budget and going forward in either FY 2021 or 2022. The annual debt expense has been reduced due to the final payments of two outstanding loans in FY 2019.

Water and sewer revenues are also affected by water consumption. Water consumption was lower through FY 2016 due to weather conditions, conservation measures and perhaps also newer appliances and fixtures that use less water. Consumption continued to decrease slightly in FY 2019. The revenue projections assume average water consumption, which is about 4% lower than FY 2018 usage.

Actual and Planned Water and Sewer Rates

	06/01/2018	06/01/2019	06/01/2020	06/01/2021
Reason for Increase	Current	Chicago Water Rate	Chicago Water Rate	Chicago Water Rate
Water Rate	\$6.63	\$6.66	\$6.73	\$6.80
% Increase		.45%	1.05%	1.04%
Sewer Rate	\$4.39	\$4.39	\$4.39	\$4.39
% Increase		0.00%	0.00%	0.00%
Total Rate	\$11.02	\$11.05	\$11.12	\$11.19
Total % Increase		0.27%	0.63%	0.63%



Expenditure Assumptions

Salaries

Village employees are covered by four labor contracts:

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

Long-Term Financial Planning

All other employees are not covered by a contract. All of the Village's labor contracts expire April 30, 2019 except for the Fire contracts which expired as of April 30, 2016. These are still being negotiated. Future salary increases for all employees are estimated at 2.00%.

Other

Account	% Change	Account	% Change
Employee Benefits		Contractual	
FICA - % of Payroll	6.20%	IRMA Liability Insurance	4.00%
Medicare - % of Payroll	1.45%	Other Contractual	2.00%
IMRF - % of Payroll	9.15%	Commodities	2.00%
Health Insurance	4 - 5.00%	Transfer to CERF	2.00%
Health Insurance Retirees	4 - 5.00%		
Police/Fire Pension Contributions	Per Plan		
Other Benefits	2.00%		

Capital Improvements

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

Projected Results

General Fund

The General Fund projections show a deficit in Fiscal Years 2020, 2021 and 2022. The Village will continue to monitor and adjust revenues and expenditures to ensure that a balanced budget is presented each year. The Fiscal Year 2020 deficit is due to \$356,244 in one-time expenditures intended to be funded via reserves including the Comprehensive Plan and a transfer to both TIF districts. The General Fund balance exceeds the required 25% through FY 2022.

Capital Improvement Fund

It is estimated that the Capital Improvement Fund will have a fund balance of \$1,707,334 at the end of Fiscal Year 2022. Of this amount, \$705,853 will be reserved for municipal parking lot improvements. The remainder of the fund balance may be used for other capital improvements.

Water and Sewer Fund

The Water and Sewer Fund projections results show a decrease in cash reserves in FY 2020 then increases through FY 2022. With the existing assumptions cash reserves are sufficient to cover projected expenses. The FY 2016 Water and Sewer Rate Study confirmed that the planned water and sewer rates provide adequate cash reserves to cover future operating and capital expenses. The rate study recommended the Village maintain an operating reserve of 25% of operating expenses in addition to the capital reserve. The capital reserve was depleted in FY 2016 due to NSMP Phase 0 and I expenses. We are beginning to see growth in the capital reserve balances while still maintaining operating reserves above our benchmarks.

Village of River Forest
General Fund Three Year Projections
Fiscal Years 2020 - 2022

	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated	FY 2020 Budget	FY 2021 Projected	FY 2022 Projected
REVENUES						
Property Taxes	6,317,256	6,411,182	6,382,459	6,482,433	6,605,599	6,737,711
Personal Prop Replcmt Tax	135,251	142,838	139,789	141,187	144,011	146,891
Restaurant Tax	169,232	162,082	169,384	169,384	172,772	176,227
General Sales Taxes	1,873,183	1,917,570	1,888,721	1,910,630	1,948,843	1,987,819
Use Tax	294,862	293,824	323,989	354,152	361,235	368,460
Non-Home Rule Sales Tax	855,825	885,137	864,383	873,027	890,488	908,297
State Income Taxes	1,013,098	1,070,278	1,093,739	1,125,579	1,148,091	1,171,052
Real Estate Transfer Taxes	127,827	122,630	125,345	119,369	122,950	126,639
Communication Taxes	281,834	266,650	274,225	260,514	255,304	250,198
Utility Taxes	603,771	625,660	611,363	609,430	609,430	609,430
Other Taxes (911)	43,312	-	-	-	-	-
Sub-Total	11,715,451	11,897,851	11,873,397	12,045,705	12,258,723	12,482,724
Other Intergovernmental Revenues	34,521	38,521	30,676	38,531	38,531	38,531
Building Permits	468,281	514,500	489,940	999,740	499,740	499,740
Other License/ Permits	742,010	753,274	739,291	738,150	738,150	738,150
Garbage Collection Charges	1,029,779	1,067,161	1,065,502	1,093,840	1,121,186	1,143,610
Other Charges for Services	616,049	685,916	709,267	757,721	759,136	760,544
Fines/Forfeits	285,254	282,522	291,963	269,707	270,446	271,200
Interest	71,951	92,276	112,704	115,550	117,861	120,218
Miscellaneous	207,618	248,716	378,013	240,852	243,159	245,512
IRMA Surplus	281,693	75,000	90,000	150,000	150,000	150,000
Sub-Total	3,737,156	3,757,886	3,907,356	4,404,091	3,938,209	3,967,505
Total Revenues	15,452,607	15,655,737	15,780,753	16,449,796	16,196,932	16,450,229
EXPENDITURES						
Administration	1,590,412	1,544,016	1,479,675	1,531,807	1,483,353	1,519,839
E-911	453,655	401,856	398,306	454,984	464,084	473,365
Boards & Commissions	9,016	104,425	123,128	47,272	48,217	49,182
Building and Development	465,064	461,296	443,164	474,119	484,936	495,177
Legal	144,960	132,000	167,185	172,000	144,840	147,737
Police Department	5,655,698	5,923,950	5,807,827	6,218,496	6,149,758	6,261,570
Fire Department	3,932,969	4,318,112	4,171,948	4,386,785	4,511,318	4,594,218
Public Works	1,520,871	1,503,343	1,503,065	1,590,971	1,618,209	1,653,671
Sanitation	1,109,146	1,135,661	1,144,552	1,160,840	1,189,529	1,213,319
Expenditures before CERF Transfer	14,881,791	15,524,659	15,238,850	16,037,274	16,094,244	16,408,078
Transfers-Out to CERF/CIF/TIF	416,033	474,171	474,171	506,795	465,902	475,191
Total Expenditures	15,297,824	15,998,830	15,713,021	16,544,069	16,560,146	16,883,270
Results of Operations	154,783	(343,093)	67,732	(94,273)	(363,214)	(433,040)
Est Available Fund Balances						
Beginning of year	5,746,117	5,900,900	5,900,900	5,968,632	5,874,359	5,511,145
End of year	5,900,900	5,557,807	5,968,632	5,874,359	5,511,145	5,078,105
Percentage of Subsequent Year's Budgeted Expenditures	36.88%	33.59%	36.08%	35.47%	32.64%	30.08%
Target Fund Balance						
(25% of subsequent year budgeted exp.)	3,999,708	4,136,017	4,136,017	4,140,037	4,220,818	4,305,234
Excess (Deficiency)	1,901,192	1,421,790	1,832,615	1,734,322	1,290,327	772,871

Village of River Forest
Capital Improvement Fund
Three Year Projections 2020-2022

Account Number	Description	FY 2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget	FY 2021 Projected	FY 2022 Projected
14	Capital Improvement Fund						
14-00-00-43-3200	Metra Daily Parking Fees	15,344	10,654	15,802	17,280	17,280	17,280
14-00-00-43-3220	Parking Lot Permit Fees	55,353	24,846	28,535	32,610	32,610	32,610
	Charges for Services	70,697	35,500	44,337	49,890	49,890	49,890
						-	-
14-00-00-44-4240	Automated Traffic Enf Fines	832,250	809,343	822,471	835,875	825,000	825,000
	Fines & Forfeits	832,250	809,343	822,471	835,875	825,000	825,000
						-	-
14-00-00-45-5100	Interest	14,877	22,640	37,948	32,192	25,000	25,000
14-00-00-45-5200	Net Change in Fair Value	(1,810)	-	-	-	-	-
	Interest	13,067	22,640	37,948	32,192	25,000	25,000
14-00-00-46-6527	Grants	-	-	75,000	-	-	-
	Grants & Contributions	-	-	75,000	-	-	-
	Revenue	916,014	867,483	979,756	917,957	899,890	899,890
14-00-00-53-4290	License Fees	12,000	12,000	12,000	12,000	12,000	12,000
	Contractual Services	12,000	12,000	12,000	12,000	12,000	12,000
14-00-00-55-0500	Building Improvements	448,628	210,740	328,539	62,260	34,160	55,000
14-00-00-55-1205	Streetscape Improvements	-	146,000	22,000	320,500	-	-
14-00-00-55-1210	Parking Lot Improvements	-	-	77,972	75,000	-	85,000
14-00-00-55-1250	Alley Improvements	22,201	950,000	950,000	300,000	225,000	225,000
14-00-00-55-8610	Furniture & Equipment	11,206	-	-	34,380	34,380	-
14-00-00-55-8620	Information Tech Equipment	111,470	258,660	-	392,170	333,000	273,000
14-00-00-55-9100	Street Improvements	-	20,000	-	-	-	-
	Capital Outlay	593,505	1,585,400	1,378,511	1,184,310	626,540	638,000
	Expense	605,505	1,597,400	1,390,511	1,196,310	638,540	650,000
14	Capital Improvement Fund	310,509	(729,917)	(410,755)	(278,353)	261,350	249,890
Beginning Fund Balance		1,574,693	1,885,202	1,885,202	1,474,447	1,196,094	1,457,444
Ending Fund Balance		1,885,202	1,155,285	1,474,447	1,196,094	1,457,444	1,707,334
Committed for Parking Lot Improvements		749,818	785,318	716,183	691,073	740,963	705,853
Committed for Other Capital Improvements		1,135,384	369,967	758,264	505,021	716,481	1,001,481

**Village of River Forest
Water and Sewer Fund
Three Year Projections 2020-2022**

Account Number	Description	2018 Actual	2019 Budget	2019 Projected	2020 Budget	% Chg	2021 Projected	% Chg	2022 Projected
02	Water & Sewer Fund								
02-00-00-42-2360	Permit Fees	15,250	19,350	17,135	17,480	0.00%	17,480	0.00%	17,480
	Licenses & Permits	15,250	19,350	17,135	17,480		17,480		17,480
02-00-00-43-3100	Water Sales	3,264,414	3,296,587	3,180,393	3,198,881	Rate	3,231,368	Rate	3,267,297
02-00-00-43-3150	Sewer Sales	2,142,743	2,161,431	2,090,538	2,075,695		2,075,695		2,075,695
02-00-00-43-3160	Penalties on Water	26,987	28,588	28,807	29,010		29,189		29,386
02-00-00-43-3515	NSF Fees	250	200	200	200		200		200
	Charges for Services	5,434,394	5,486,806	5,299,938	5,303,786		5,336,452		5,372,578
02-00-00-45-5100	Interest	21,078	13,486	20,385	18,989		17,437		16,462
02-00-00-45-5200	Net Change in Fair Value	(1,077)	-	-	-		-		-
	Interest	20,001	13,486	20,385	18,989		17,437		16,462
02-00-00-46-6410	Miscellaneous	2,134	5,000	1,500	5,000		5,000		5,000
02-00-00-46-6417	IRMA Reimbursements	9,126	2,000	2,000	2,000		2,000		2,000
02-00-00-46-6580	Sale of Meters	2,754	10,000	10,000	10,000	0.00%	10,000	0.00%	10,000
02-00-00-48-8000	Sale of Property	-	-	-	-		-		-
	Miscellaneous	14,014	17,000	13,500	17,000		17,000		17,000
Revenues		5,483,659	5,536,642	5,350,958	5,357,255		5,388,369		5,423,521
02-60-06-51-0200	Salaries Regular	741,086	772,629	779,774	807,308	2.00%	823,454	2.00%	839,923
02-60-06-51-1500	Specialist Pay	2,100	2,100	2,100	2,100	0.00%	2,100	0.00%	2,100
02-60-06-51-1700	Overtime	9,288	12,000	6,660	12,000	2.00%	12,240	2.00%	12,485
02-60-06-51-1950	Insurance Refusal Reimb	330	338	-	620	0.00%	620	0.00%	620
02-60-06-51-3000	Part-Time Salaries	9,955	15,200	6,186	15,200	2.00%	15,504	2.00%	15,814
	Personal Services	762,759	802,267	794,720	837,228		853,918		870,942
02-60-06-52-0100	ICMA Contract	-	-	-	1,480		1,480		1,480
02-60-06-52-0320	FICA	45,840	49,030	49,030	50,952	6.20%	52,943	6.20%	53,998
02-60-06-52-0325	Medicare	10,863	11,741	11,741	12,267	1.45%	12,382	1.45%	12,629
02-60-06-52-0330	IMRF	-	87,069	87,069	75,668	9.15%	76,658	9.15%	78,187
02-60-00-52-0375	Fringe Benefits	5,420	5,150	5,150	5,280	2.00%	5,386	2.00%	5,493
02-60-00-52-0381	IMRF Pension Expense	86,787	-	-	-		-		-
02-60-06-52-0400	Health Insurance	167,303	191,393	191,393	178,702	4.00%	185,850	4.00%	193,284
02-60-06-52-0420	Health Insurance - Retirees	3,033	3,016	2,881	3,040	4.00%	3,162	4.00%	3,288
02-60-06-52-0421	OPEB-Other Post Emp Benefits	6,767	-	-	-	4.00%	-	4.00%	-
02-60-06-52-0425	Life Insurance	470	435	435	442	2.00%	451	2.00%	460
02-60-06-52-0430	VEBA Contributions	11,241	13,588	13,588	13,673	2.00%	13,946	2.00%	14,225
	Benefits	337,724	361,422	361,287	341,504		352,258		363,044
02-60-06-53-0100	Electricity	32,276	38,004	35,667	38,004	2.00%	38,764	2.00%	39,539
02-60-06-53-0200	Communications	7,197	6,780	8,244	5,460	2.00%	5,569	2.00%	5,681
02-60-06-53-0300	Auditing	8,850	9,075	9,075	9,330	2.00%	9,517	2.00%	9,707
02-60-06-53-0380	Consulting Services	38,400	8,500	8,500	31,000	2.00%	31,620	2.00%	32,252
02-60-06-53-0410	IT Support	35,139	66,270	29,432	64,692	2.00%	65,986	2.00%	67,306
02-60-06-53-1300	Inspections	-	1,000	1,000	1,000	2.00%	1,020	2.00%	1,040
02-60-06-53-1310	JULIE Participation	994	2,271	2,340	2,345	2.00%	2,392	2.00%	2,440
02-60-06-53-2100	Bank Fees	27,841	31,558	27,069	29,454	2.00%	30,043	2.00%	30,644
02-60-06-53-2200	Liability Insurance	35,313	37,864	37,677	40,021	4.00%	41,622	4.00%	43,287
02-60-06-53-2250	IRMA Deductible	-	9,500	5,000	9,500	2.00%	9,690	2.00%	9,884
02-60-06-53-3050	Water System Maintenance	180,785	146,500	122,984	120,500	2.00%	122,910	2.00%	125,368
02-60-06-53-3055	Hydrant Maintenance	13,780	24,000	16,000	24,000	0.00%	25,000	0.00%	25,000
02-60-06-53-3200	Maintenance of Vehicles	21,278	8,000	12,000	8,000	2.00%	8,160	2.00%	8,323
02-60-06-53-3300	Maint of Office Equipment	1,586	1,000	968	1,000	2.00%	1,020	2.00%	1,040
02-60-06-53-3600	Maint of Buildings	10,818	15,250	9,936	25,750	2.00%	26,265	2.00%	26,790
02-60-06-53-3620	Maintenance of Streets	-	8,000	15,556	15,000	2.00%	15,300	2.00%	15,606
02-60-06-53-3630	Overhead Sewer Program	28,650	59,000	51,233	59,000		50,000		50,000
02-60-06-53-3640	Sewer/Catch Basin Repair	11,161	50,000	32,000	50,000		50,000		50,000
02-60-06-53-4100	Training	-	1,150	596	1,150	2.00%	1,173	2.00%	1,196
02-60-06-53-4250	Travel & Meeting	1,992	3,185	2,700	3,185	2.00%	3,249	2.00%	3,314
02-60-06-53-4300	Dues & Subscriptions	1,317	1,460	1,460	1,460	2.00%	1,489	2.00%	1,519
02-60-06-53-4350	Printing	5,212	6,309	5,246	5,750	2.00%	5,865	2.00%	5,982
02-60-06-53-4400	Medical & Screening	-	790	350	700	2.00%	714	2.00%	728
02-60-06-53-4480	Water Testing	4,113	12,490	8,200	3,470	2.00%	3,539	2.00%	3,610

**Village of River Forest
Water and Sewer Fund
Three Year Projections 2020-2022**

Account Number	Description	2018 Actual	2019 Budget	2019 Projected	2020 Budget	% Chg	2021 Projected	% Chg	2022 Projected
02-60-06-53-5300	Advertising/Legal Notice	-	500	250	500	2.00%	510	2.00%	520
02-60-06-53-5350	Dumping Fees	24,475	20,000	12,597	20,000	2.00%	20,400	2.00%	20,808
02-60-06-53-5400	Damage Claims	8,862	4,000	8,600	4,000	2.00%	4,080	2.00%	4,162
	Contractual Services	500,039	572,366	464,680	574,271		575,897		585,747
02-60-06-54-0100	Office Supplies	347	500	720	500	2.00%	510	2.00%	520
02-60-06-54-0200	Gas & Oil	10,206	12,770	12,965	13,094	2.00%	13,356	2.00%	13,623
02-60-06-54-0310	Uniforms	843	1,475	690	1,475	2.00%	1,505	2.00%	1,535
02-60-06-54-0500	Vehicle Parts	4,034	8,000	5,649	8,000	2.00%	8,160	2.00%	8,323
02-60-06-54-0600	Operating Supplies	37,887	26,900	27,648	68,300	2.00%	69,666	2.00%	71,059
02-60-06-54-1300	Postage	7,813	9,000	6,524	9,000	2.00%	9,180	2.00%	9,364
02-60-06-54-2200	Water from Chicago	1,656,515	1,666,525	1,611,315	1,642,606	2.00%	1,675,458	2.00%	1,708,967
	Materials & Supplies	1,717,646	1,725,170	1,665,511	1,742,975		1,777,835		1,813,391
02-60-06-56-0070	Series 08B Principal*	-	170,000	170,000	-	-	-	-	-
02-60-06-56-0071	Series 08B Interest*	10,814	6,970	6,970	-	-	-	-	-
02-60-06-56-0102	Bank Loan Principal*	-	49,813	49,813	-	-	-	-	-
02-60-06-56-0103	Bank Loan Interest*	1,589	696	477	-	-	-	-	-
02-60-06-56-0104	IEPA Loan Principal	-	620,893	620,893	634,690		648,795		663,211
02-60-06-56-0105	IEPA Loan Interest	303,748	296,253	296,253	282,456		268,351		253,934
	Debt Service	316,151	1,144,625	1,144,406	917,146		917,146		917,145
*2019 Final Year									
02-60-06-57-5013	Transfer to CERF	-	95,305	95,305	106,986	2.00%	109,126	2.00%	111,308
02-60-06-55-0010	Depreciation	340,057	355,000	355,000	355,000		357,000		360,000
02-60-06-55-0050	Loss on Disposal of Assets	298	-	-	-		-		-
	Depreciation/Gain/Loss	340,355	355,000	355,000	355,000		357,000		360,000
Total Operating Expenses including Depreciation		3,974,674	5,056,155	4,880,909	4,875,110		4,943,180		5,021,578
02-60-06-55-0500	Building Improvements	54,200	25,000	13,640	55,000		20,900		-
02-60-06-55-1150	Sewer System Improvements	167,487	175,000	173,989	175,000		175,000		175,000
02-60-06-55-1300	Water Distribution System	14,300	434,000	337,945	683,380		458,000		500,000
02-60-06-55-1400	Meter Replacement Program	15,396	16,000	15,708	22,000		7,500		17,000
02-60-06-55-9100	Street Improvements	46,842	70,000	70,105	70,000		70,000		70,000
	Capital Outlay	298,225	720,000	611,387	1,005,380		731,400		762,000
Total	Water & Sewer Fund	4,272,900	5,776,155	5,492,296	5,880,490		5,674,580		5,783,578
Total Rev over Total Exp excluding Depreciation (Impact on Cash and Investments)		1,550,816	115,487	213,662	(168,235)		70,789		(57)
Operating Rev over Operating Exp incl Depreciation (Impact on Net Position)		1,508,985	480,487	470,049	482,145		445,189		401,943
Cash and Investments		1,530,026	1,645,513	1,743,688	1,575,453		1,646,242		1,646,185
% of subsequent year's operating expenses		31.35%	33.75%	35.77%	31.87%		32.78%		31.98%
Ending Operating Reserve		1,264,039	1,218,778	1,218,778	1,235,795		1,255,395		1,286,779
Ending Capital Reserve		265,987	426,735	524,910	339,658		390,847		359,405

Estimated Changes in Fund Balance

	GENERAL	MOTOR FUEL TAX	DEBT SERVICE	CAPITAL EQUIPMENT REPLACMNT	CAPITAL IMPRVMTS	ECONOMIC DEVELOPMT
	1.	4.	4.	2.	2.	2.
Budgeted Revenues	\$ 16,449,796	\$ 305,317	\$ 268,058	\$ 675,553	\$ 917,957	\$ 3,688
Budgeted Expenditures						
Excluding Depreciation	16,544,069	445,890	259,961	350,042	1,196,310	190,529
Excess of Rev over Exp						
Excluding Depreciation	(94,273)	(140,573)	8,097	325,511	(278,353)	(186,841)
Estimated Fund Balance/Net Position-Unassgnd/Unrstctd April 30, 2019	5,968,632	587,153	204,201	3,362,749	1,474,447	218,626
Estimated Fund Balance/Net Position-Unassgnd/Unrstctd April 30, 2020	5,874,359	446,580	212,298	3,688,260	1,196,094	31,785

1. The General Fund unassigned fund balance, plus the amount restricted for working cash, should be maintained at a minimum of 25% of the General Fund total budgeted annual expenditures in the most recently approved annual budget. This General Fund reserve is expected to exceed this requirement as of April 30, 2020 and be at 35.47% of the subsequent years' budgeted expenditures.

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

Increases or Decreases exceeding 10%:

The fund balance in the General Fund, a major fund, is not expected to change by more than 10% in Fiscal Year 2020. The fund balance for the Economic Development Fund is expected to decline significantly due to the spend down of the reserves to cover planned development projects in the Village's previous Tax Increment Financing District. The Capital Equipment Replacement (CERF) reserves will increase due to transfers from the General and Water & Sewer to cover future planned equipment replacement purchases and fewer purchases in FY2020. The Capital Improvement Fund (CIF) is expected to decline during the fiscal year due to planned Capital Expenditures.

Estimated Changes in Fund Balance

	TIF-MADISON STREET	TIF-NORTH AVENUE	INFRSTRCT IMP BOND	WATER AND SEWER	POLICE PENSION	FIRE PENSION
	3.	3.	2.	5.	4.	4.
Budgeted Revenues	\$ 194,573	\$ 25,700	\$ 2,500	\$ 5,357,255	\$ 3,173,559	\$ 2,528,271
Budgeted Expenditures Excluding Depreciation	53,576	17,000	318,311	5,525,490	2,476,534	1,962,988
Excess of Rev over Exp Excluding Depreciation	140,997	8,700	(315,811)	(168,235)	697,025	565,283
Estimated Fund Balance/Net Position-Unassgnd/Unrstrctd April 30, 2019	(117,998)	33,580	325,444	1,743,688	23,823,834	15,124,645
Estimated Fund Balance/Net Position-Unassgnd/Unrstrctd April 30, 2020	22,999	42,280	9,633	1,575,453	24,520,859	15,689,928

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

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

5. The Waterworks and Sewerage Fund shall maintain an operating reserve equivalent to three months of operating expenses (25%). This reserve is intended to provide resources for unanticipated expenditures, to cover revenue shortfalls and to compensate for fluctuations in cash flows. A capital reserve shall be maintained in addition to the operating reserve. The total reserve at April 30, 2019 is expected to be at 35.77%. Operating reserves are 25% and capital reserves are at 10.77%. Construction on the North Side Stormwater Management Project began during FY 2015 and was completed during FY 2016. The costs of the project were funded with reserves, a bank loan and proceeds from an IEPA loan. The Water & Sewer Rate Study completed in FY 2017 confirmed that rates are sufficient to cover ongoing operating and capital costs. The available cash and investment balance is used in this schedule for the Water and Sewer Fund.

Personnel History

DEPARTMENT	Fiscal Years										Total Change
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2019 vs 2020
Administration											
Village Administrator	1	1	1	1	1	1	1	1	1	1	0
Assistant Village Administrator	1	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0
Assistant to the Village Administrator	0	0	0	0	0	0	0	0	0	1	1
Management Analyst/Deputy Clerk	0	0	0	0	0	0	0	1	1	1	0
Administrative Assistant	1	1	1	1	0	0	0	0	0	0	0
Executive Secretary	0	0	0	0	1	1	1	1	1	0	-1
Finance											
Finance Director	1	1	1	1	1	1	1	1	1	1	0
Assistant Finance Director	1	1	1	1	1	1	1	1	1	1	0
Cashier/Receptionist	1	1	1	1	1	0	0	0	0	0	0
Customer Service Assistant	0	0	0	0	0.5	0	0	0	0	0	0
Accounting Clerk – Customer Service/AP	0	0	0	0	0	1	1.25	1.5	1.5	1.5	0
Accounting Clerk - Customer Service	0	0	0	0	0	0.5	0.5	0.5	0.5	0.5	0
Building & Zoning											
Assistant Village Administrator	0	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0
Permit Clerk	0	0.5	1	1	1	1.5	1.5	1.5	1.5	1.5	0
Building/Zoning Inspector	0	1	1	0.5	0.5	0.5	0.75	0.75	0.75	0.75	0
Building Official	0	1	1	1	1	1	1	1	1	1	0
Total General Government	6	8.5	9	8.5	9	9.5	10	11.25	11.25	11.25	0
Police											
Police Chief	1	1	1	1	1	1	1	1	1	1	0
Deputy Chief(s)	1	1	1	1	1	1	1	1	1	1	0
Lieutenant	1	1	1	0	0	0	0	0	0	0	0
Commander	0	0	0	1	1	1	1	1	1	1	0
Sergeants	5	5	5	5	5	5	5	5	5	5	0
Police Officers	20	20	20	20	20	20	20	20	20	20	0
Total Sworn Police	28	28	28	28	28	28	28	28	28	28	0
Community Service Officer	1	1	1	1	1	1	1	1	1	1	0
Police Records Clerk	1	1	1	1	0.5	0.5	0.5	0.5	0.5	0.5	0
Police Records Supervisor	0	0	0	0	1	1	1	1	1	1	0
Administrative Assistant	1	1	0	0	0	0	0	0	0	0	0
Part-Time Traffic Analyst	0	0	0	0	0.5	0.5	0.5	0.5	0.5	0.5	0
Total Non-Sworn Police	3	3	2	2	3	3	3	3	3	3	0
Total Police	31	31	30	30	31	31	31	31	31	31	0
Fire											
Fire Chief	1	1	1	1	1	1	1	1	1	1	0
Deputy Fire Chief	1	1	1	1	1	1	1	1	0	0	0
Lieutenants	5	5	5	5	5	4	4	4	4	4	0
Firefighters	15	15	15	15	15	15	15	15	15	15	0
Fire Marshal	0	0	0	0	0	1	1	1	1	1	0
Administrative Assistant	0	0	0	0	0	0	0	0.5	0.5	0.5	0
Total Fire	22	22	22	22	22	22	22	22.5	21.5	21.5	0
Public Works											
Public Works Director	1	1	1	1	1	1	1	1	1	1	0
Public Works Assistant Director	1	0	0	0	0	0	0	0	0	0	0
Public Works Secretary	0	0	0	0	0	0	0	0	0	0	0
Building & Zoning Inspectors	2	0	0	0	0	0	0	0	0	0	0
Engineering Technician	1	1	0	0	0	0	0	0	0	0	0
Village Engineer	0	0	1	1	1	1	1	1	1	1	0
Custodian	1	1	1	1	1	1	1	1	1	1	0
Superintendent	1	1	1	1	1	1	1	1	1	1	0
Crew Leaders	1	1	1	1	1	1	1	1	1	1	0
Maintenance Workers	6	6	6	6	6	6	6	6	6	6	0
Water Operators	2	2	2	2	2	2	2	2	2	2	0
Billing Clerk	1	1	1	1	1	1	1	1	1	1	0
Customer Service Assistant	0	0	0	0	0	0.5	0.5	0.5	0.5	0.5	0
Total Public Works	17	14	14	14	14	14.5	14.5	14.5	14.5	14.5	0
TOTAL VILLAGE	76	75.5	75	74.5	76	77	77.5	79.25	78.25	78.25	0

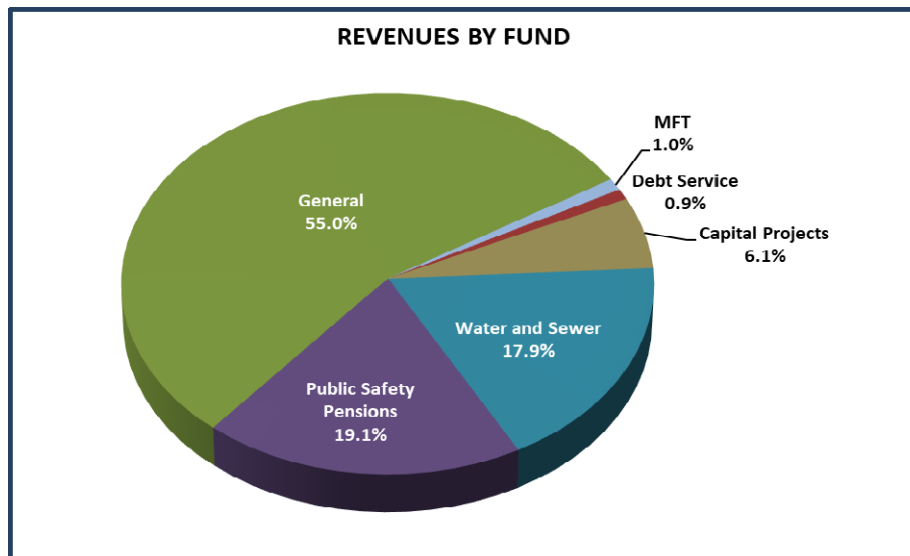
The FY 2020 budget reflects the salary schedule that was amended in October, 2018 to change one Management Analyst position to an Assistant to the Village Administrator and replace the Executive Assistant position with a Management Analyst/Deputy Clerk. No other changes to the number of authorized positions are proposed for FY 2020.

Budget Summary

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

Revenues by Fund- All Funds

FUND	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET
REVENUES AND OTHER FINANCING SOURCES					
General (01)	\$ 16,185,588	\$ 15,452,608	\$ 15,655,737	\$ 15,780,753	\$ 16,449,796
Special Revenue Fund					
Motor Fuel Tax (03)	361,880	291,967	410,616	397,008	305,317
Debt Service Fund					
Debt Service Fund (05)	260,626	260,022	263,047	260,907	268,058
Capital Projects Funds					
Cap Equip Replacement (13)	491,862	582,836	622,149	631,195	675,553
Capital Improvements Fund (14)	1,714,783	916,014	867,483	979,756	917,957
Economic Dev (16)	28,609	12,459	3,499	3,500	3,688
TIF-Madison Street (31)	15	9,830	119,037	83,811	194,573
TIF-North Avenue (32)	25,087	146	50,000	50,700	25,700
Infrastructure Imp Bond Fund (35)	-	500,133	2,500	7,000	2,500
	2,260,356	2,021,418	1,664,668	1,755,962	1,819,971
Enterprise Fund					
Water and Sewer (02)	5,134,600	5,483,659	5,536,642	5,350,958	5,357,255
Trust and Agency Funds					
Police Pension (09)	3,761,882	3,630,393	3,314,941	2,633,919	3,173,559
Fire Pension (10)	2,290,988	2,288,074	2,541,212	1,954,116	2,528,271
	6,052,870	5,918,467	5,856,153	4,588,035	5,701,830
Total Village Revenue	\$ 30,255,920	\$ 29,428,141	\$ 29,386,863	\$ 28,133,623	\$ 29,902,227

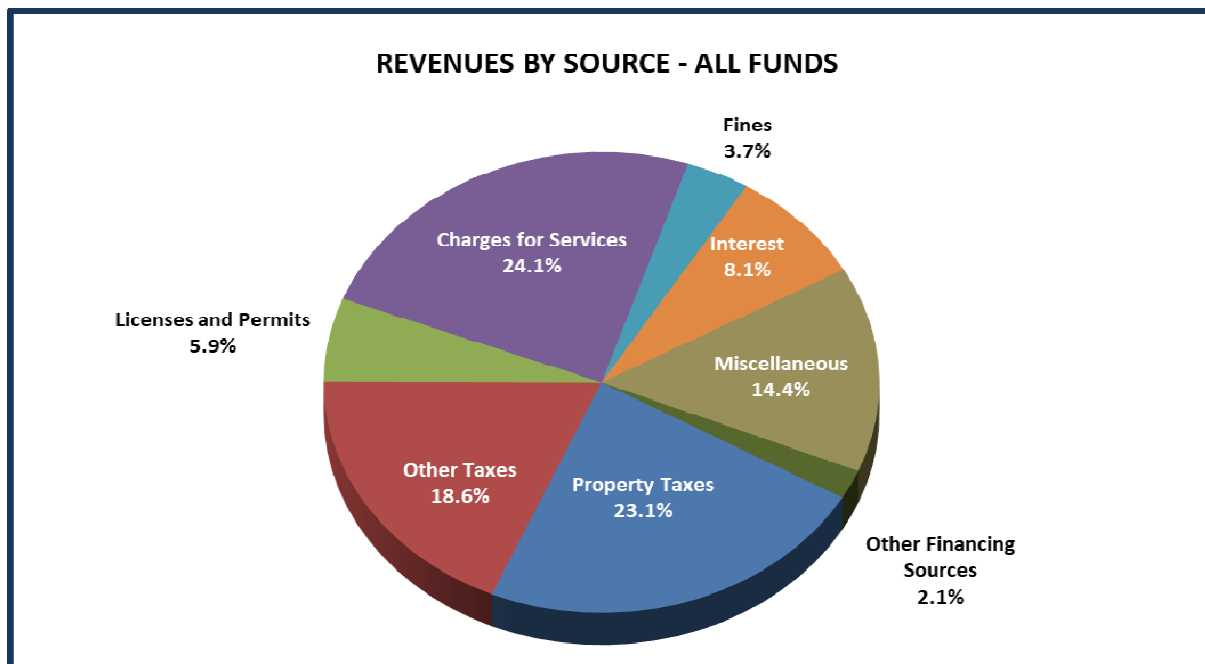


Revenues by Source- All Funds

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	\$CHNG	% CHNG
	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	FY19/20	FY19/20

REVENUES BY SOURCE-ALL FUNDS

Property Taxes	\$ 6,547,365	\$ 6,577,618	\$ 6,791,555	\$ 6,722,177	\$ 6,914,891	123,336	1.82%
Other Taxes	5,419,686	5,398,196	5,486,669	5,490,938	5,563,272	76,603	1.40%
Licenses and Permits	1,790,453	1,225,541	1,287,124	1,246,366	1,755,370	468,246	36.38%
Charges for Services	6,831,983	7,150,918	7,278,342	7,119,044	7,205,237	(73,105)	-1.00%
Fines	1,167,732	1,117,504	1,091,865	1,114,434	1,105,582	13,717	1.26%
Interest	3,312,993	3,103,543	2,758,978	1,635,132	2,425,063	(333,915)	-12.10%
Miscellaneous	4,696,250	3,938,788	4,122,854	4,236,056	4,319,031	196,177	4.76%
Other Financing Sources	489,458	916,033	569,476	569,476	613,781	44,305	7.78%
Total Village Revenues	\$ 30,255,920	\$ 29,428,141	\$ 29,386,863	\$ 28,133,623	\$ 29,902,227	\$ 515,364	1.75%



Village of River Forest
Budget Summary by Account-All Funds
Fiscal Year 2020 Budget

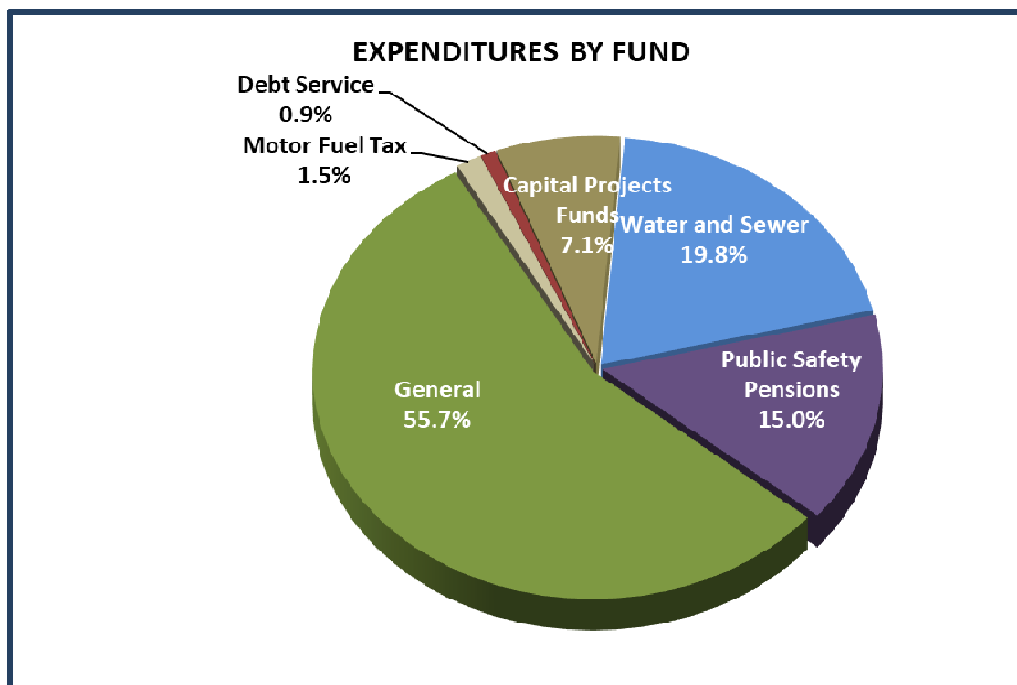
Revenues by Account- All Funds		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET	\$CHNG FY19/20	% CHNG FY19/20
411000	Property Taxes-Prior	\$ 3,147,713	\$ 3,107,384	\$ 3,347,326	\$ 3,246,462	\$ 3,341,678	\$ (5,648)	-0.17%
411021	Property Taxes-Current	3,399,652	3,470,233	3,444,229	3,475,715	3,573,213	\$ 128,984	3.74%
	Property Taxes	6,547,365	6,577,618	6,791,555	6,722,177	6,914,891	123,336	1.82%
411150	Personal Property Replacement Tax	163,588	135,251	142,838	139,789	141,187	(1,651)	-1.16%
411190	Restaurant Tax	156,554	169,232	162,082	169,384	169,384	7,302	4.51%
411200	State Sales Tax	1,727,402	1,873,183	1,917,570	1,888,721	1,910,630	(6,940)	-0.36%
411205	State Use Tax	276,462	294,862	293,824	323,989	354,152	60,328	20.53%
411210	Non-Home Rule Sales Tax	824,652	855,825	885,137	864,383	873,027	(12,110)	-1.37%
411250	Income Tax	1,056,031	1,013,098	1,070,278	1,093,739	1,125,579	55,301	5.17%
411450	Transfer Tax	131,836	127,827	122,630	125,345	119,369	(3,261)	-2.66%
411460	Communication Tax	309,679	281,834	266,650	274,225	260,514	(6,136)	-2.30%
411475	Utility Tax Electric	447,592	426,868	435,660	441,363	433,430	(2,230)	-0.51%
411480	Utility Tax Gas	166,930	176,902	190,000	170,000	176,000	(14,000)	-7.37%
411550	E911 State Wireless Taxes	158,960	43,312	-	-	-	-	0.00%
	Other Taxes	5,419,686	5,398,196	5,486,669	5,490,938	5,563,272	76,603	1.40%
422115	Pet Licenses	2,130	2,301	2,100	2,240	2,240	140	6.67%
422120	Vehicle Licenses	289,225	285,379	305,000	306,732	306,000	1,000	0.33%
422125	Cab License	500	500	-	-	-	-	0.00%
422345	Contractor's Licenses	88,250	80,850	84,660	78,750	80,300	(4,360)	-5.15%
422350	Business Licenses	15,630	19,813	17,000	17,875	17,400	400	2.35%
422355	Tent Licenses	210	150	300	150	300	-	0.00%
422360	Building Permits	1,008,191	483,531	533,850	507,075	1,017,220	483,370	90.54%
422361	Plumbing Permits	52,905	37,210	37,260	41,545	42,375	5,115	13.73%
422362	Electrical Permits	72,898	47,784	49,930	42,080	42,925	(7,005)	-14.03%
422364	Reinspection Fees	6,635	14,550	5,000	7,425	5,000	-	0.00%
422365	Bonfire Permits	60	30	60	30	60	-	0.00%
422366	Beekeeping Permit	-	50	500	100	150	(350)	-70.00%
422368	Solicitors Permits	925	700	500	1,100	1,200	700	140.00%
422370	Film Crew Licenses	11,400	4,100	4,800	7,250	5,600	800	16.67%
422520	Liquor Licenses	20,400	28,713	23,500	24,800	25,000	1,500	6.38%
422570	Cable Television Franchise	221,093	219,881	222,664	209,214	209,600	(13,064)	-5.87%
	Licenses and Permits	1,790,453	1,225,541	1,287,124	1,246,366	1,755,370	468,246	36.38%
433065	Police Reports	2,282	2,324	2,200	2,200	2,200	-	0.00%
433070	Fire Reports	550	775	700	427	500	(200)	-28.57%
433100	Water Sales	3,026,568	3,264,414	3,296,587	3,180,393	3,198,881	(97,706)	-2.96%
433150	Sewer Charges	2,012,890	2,142,743	2,161,431	2,090,538	2,075,695	(85,736)	-3.97%
433160	Penalties on Water/Sewer	24,886	26,987	28,588	28,807	29,010	422	1.48%
433180	Refuse Fees	990,304	1,029,779	1,067,161	1,065,502	1,093,840	26,679	2.50%
433185	Penalties on Refuse	7,132	7,052	7,560	7,110	7,290	(270)	-3.57%
433200	Metra Parking Fees	43,155	46,032	42,615	63,208	69,120	26,505	62.20%
433220	Parking Lot Fees	99,444	110,705	99,384	112,995	130,440	31,056	31.25%
433225	Administrative Towing Fees	131,500	137,500	144,700	108,707	129,052	(15,648)	-10.81%
433230	Animal Release Fees	35	5	-	625	-	-	0.00%
433515	NSF Fees	150	325	400	400	400	-	0.00%
433530	50/50 Sidewalk/Apron Program	7,496	9,432	10,000	5,343	10,000	-	0.00%
433536	Elevator Inspections	4,300	4,150	4,300	4,250	4,250	(50)	-1.16%
433537	Elevator Reinspection Fees	1,400	1,350	400	400	400	-	0.00%
433540	ROW Encroachment Fees	-	250	-	-	-	-	0.00%
433550	Ambulance Charges	333,993	306,692	340,000	384,000	390,000	50,000	14.71%
433554	CPR Fees	765	960	1,200	1,480	1,500	300	25.00%
433557	Car Fire and Extrication Fees	-	500	500	1,000	1,000	500	100.00%
433560	State Hwy Maintenance	113,265	58,943	57,657	61,659	61,659	4,002	6.94%
434020	WSCDC Janitorial Services	6,375	-	-	-	-	-	0.00%
434025	Reimbursements from Villages	22,821	-	2,959	-	-	(2,959)	-100.00%
434030	Workers Comp Insurance	2,674	-	10,000	-	-	(10,000)	-100.00%
	Charges for Services	6,831,984	7,150,918	7,278,342	7,119,044	7,205,237	(73,105)	-1.00%
444230	Police Tickets	146,836	153,826	160,900	187,354	162,354	1,454	0.90%
444240	Automated Traffic Enf Fines	952,226	865,010	844,874	853,816	872,819	27,945	3.31%
444300	Local Ordinance Tickets	5,162	4,069	5,075	6,417	4,791	(284)	-5.60%
444430	Court Fines	46,141	56,495	55,714	42,853	49,312	(6,402)	-11.49%
444435	DUI Fines	9,790	16,063	7,632	12,544	7,038	(594)	-7.78%
444436	Drug Forfeiture Revenue	7	1,284	6,110	400	1,616	(4,494)	-73.55%
444439	Article 36 Seizures	970	7,584	6,560	600	2,652	(3,908)	-59.57%
444440	Building Construction Citations	6,600	13,174	5,000	10,450	5,000	-	0.00%

Village of River Forest
Budget Summary by Account-All Funds
Fiscal Year 2020 Budget

Revenues by Account- All Funds		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET	\$CHNG FY19/20	% CHNG FY19/20
Fines		1,167,732	1,117,504	1,091,865	1,114,434	1,105,582	13,717	1.26%
455100	Interest Earned	977,437	1,068,995	1,056,861	985,132	1,015,882	(40,979)	-3.88%
455200	Net Change in Fair Value	2,335,556	2,034,548	1,702,117	650,000	1,409,181	(292,936)	-17.21%
Interest		3,312,993	3,103,543	2,758,978	1,635,132	2,425,063	(333,915)	-12.10%
411100	Employer Contribution	2,415,944	2,528,496	2,807,000	2,750,902	3,048,017	241,017	8.59%
466410	Miscellaneous	67,347	18,477	45,300	15,120	39,300	(6,000)	-13.25%
466411	Miscellaneous Public Safety	4,520	1,500	4,500	5,000	4,200	(300)	-6.67%
466412	Reimb-Crossing Guards	59,884	67,354	62,626	62,626	63,565	939	1.50%
466415	Reimb of Expenses	22,243	668	7,500	9,542	10,000	2,500	33.33%
466417	IRMA Reimbursements	52,937	30,978	47,000	202,000	47,000	-	0.00%
466510	T Mobile Lease	39,663	40,853	42,068	41,503	36,000	(6,068)	-14.42%
466511	WSCDC Rental Income	-	63,998	50,722	50,722	51,787	1,065	2.10%
466512	Rental Income	-	9,375	-	-	-	-	0.00%
466521	Law Enforcement Training Reimb	7,632	2,364	2,100	6,026	5,700	3,600	171.43%
466524	ISEARCH Grant	8,150	8,500	8,750	8,500	8,925	175	2.00%
466525	Bullet Proof Vest Reimb	4,606	3,715	3,833	2,677	3,833	-	0.00%
466527	IDOC Grant	251,345	-	-	-	-	-	0.00%
466528	IDOT Safety Grant	15,780	9,925	19,788	12,211	19,323	(465)	-2.35%
466532	Grants	419,163	-	-	75,000	-	-	0.00%
466537	IMPACT Grant	38,518	8,755	-	-	-	-	0.00%
466580	Sales of Meters	20,272	2,754	10,000	10,000	10,000	-	0.00%
466615	MABAS Grant	7,529	-	-	-	-	-	0.00%
466620	State Fire Marshal Training	8,129	1,262	4,050	1,262	750	(3,300)	-81.48%
467350	Employee Contribution	442,423	451,594	477,938	463,320	499,104	21,166	4.43%
467381	Tree Contribution	42,621	-	-	-	-	-	0.00%
467388	Sustainability Comm Donations	-	50	-	-	-	-	0.00%
477090	State Grants and Reimbs	75,559	-	116,000	99,200	11,200	(104,800)	-90.34%
477100	State Allotment	283,171	285,255	287,679	285,445	284,327	(3,352)	-1.17%
468001	IRMA Excess Surplus	371,285	281,693	75,000	90,000	150,000	75,000	100.00%
488000	Sale of Property	37,529	121,221	51,000	45,000	26,000	(25,000)	-49.02%
Miscellaneous		4,696,249	3,938,788	4,122,854	4,236,056	4,319,031	196,177	4.76%
477001	Transfer From General	446,250	416,033	474,171	474,171	506,795	32,624	6.88%
477002	Transfer From Water and Sewer	-	-	95,305	95,305	106,986	11,681	12.26%
477031	Transfer from TIF-Madison	43,208	-	-	-	-	-	0.00%
487090	Bond Proceeds	-	500,000	-	-	-	-	0.00%
Total Other Financing Sources		489,458	916,033	569,476	569,476	613,781	44,305	7.78%
Total Revenues		\$ 30,255,920	\$ 29,428,141	\$ 29,386,863	\$ 28,133,623	\$ 29,902,227	\$ 515,364	1.75%

Expenditures by Fund- All Funds

FUND	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET
EXPENDITURES AND OTHER FINANCING USES					
General (01)	\$ 15,254,011	\$ 15,297,824	\$ 15,998,830	\$ 15,713,021	\$ 16,544,069
Special Revenue Fund					
Motor Fuel Tax (03)	348,758	267,320	650,060	456,506	445,890
Debt Service Fund					
Debt Service Fund (05)	247,782	248,299	255,084	254,084	259,961
Capital Project Funds					
Capital Equip Replacement (13)	562,073	880,876	778,688	603,118	350,042
Capital Improvements Fund (14)	1,457,159	605,505	1,597,400	1,390,511	1,196,310
Economic Development (16)	1,293,408	628,544	185,641	4,056	190,529
TIF-Madison Street (31)	97,508	49,396	74,500	64,750	53,576
TIF-North Avenue (32)	10,075	43,341	50,000	19,500	17,000
Infrastructure Imp Bond (35)	-	-	250,000	181,689	318,311
	3,420,223	2,207,662	2,936,229	2,263,624	2,125,768
Enterprise Fund					
Water and Sewer (02)	4,553,315	4,272,901	5,776,155	5,492,296	5,880,490
Trust and Agency Funds					
Police Pension (09)	2,184,154	2,328,194	2,446,114	2,351,539	2,476,534
Fire Pension (10)	1,712,592	1,963,989	1,948,982	1,872,514	1,962,988
	3,896,746	4,292,183	4,395,096	4,224,053	4,439,522
Total Village Expenditures	\$ 27,720,835	\$ 26,586,189	\$ 30,011,454	\$ 28,403,584	\$ 29,695,700



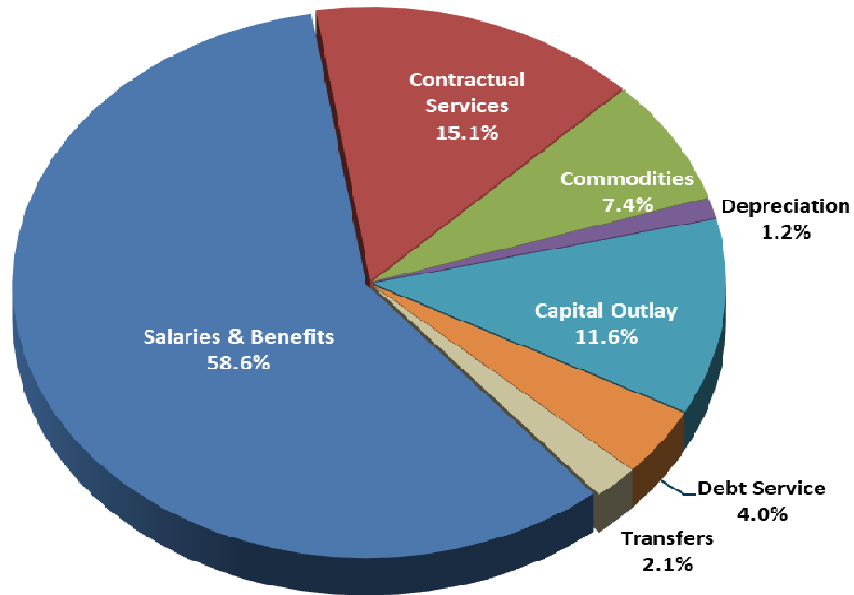
Expenditures by Category- All Funds

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET	\$CHNG FY19/20	% CHNG FY19/20
--	-------------------	-------------------	-------------------	----------------------	-------------------	-------------------	-------------------

EXPENDITURES BY CATEGORY-ALL FUNDS

Personal Services	\$ 7,474,502	\$ 7,579,318	\$ 7,719,398	\$ 7,590,688	\$ 8,097,242	\$ 377,844	4.89%
Employee Benefits	7,862,347	8,569,313	9,220,883	8,829,946	9,317,588	96,705	1.05%
Salaries & Benefits	15,336,849	16,148,631	16,940,281	16,420,634	17,414,830	474,549	2.80%
Contractual Services	4,664,986	4,466,552	4,663,599	4,401,399	4,475,991	(187,608)	-4.02%
Commodities	2,028,263	2,057,563	2,127,705	2,078,943	2,197,113	69,408	3.26%
Depreciation	352,484	340,355	355,000	355,000	355,000	-	0.00%
Capital Outlay	4,274,052	2,583,988	3,931,184	3,154,142	3,434,878	(496,306)	-12.62%
Debt Service	574,744	573,067	1,424,209	1,423,990	1,204,107	(220,102)	-15.45%
Transfers	489,458	416,033	569,476	569,476	613,781	44,305	7.78%
Total Expenditures	\$ 27,720,836	\$ 26,586,190	\$ 30,011,454	\$ 28,403,584	\$ 29,695,700	\$ (315,754)	-1.05%

EXPENDITURES BY CATEGORY - ALL FUNDS



Village of River Forest
Budget Summary by Account - All Funds
Fiscal Year 2020 Budget

Expenditures by Account - All Funds		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET	\$ CHG FY 2019/20	% CHG FY 2019/20
Personal Services								
510100	Salaries Sworn	4,326,486	4,446,012	4,489,895	4,322,388	4,732,351	242,456	5.40%
510200	Salaries Regular	2,076,609	2,244,899	2,294,118	2,310,315	2,405,821	111,703	4.87%
511500	Specialist Pay	181,542	186,777	186,951	182,897	188,399	1,448	0.77%
511600	Holiday Pay	171,666	180,008	203,180	191,843	206,828	3,648	1.80%
511700	Overtime	472,953	392,996	358,000	398,384	383,250	25,250	7.05%
511727	IDOT STEP Overtime	7,828	11,226	19,788	7,128	19,323	(465)	-2.35%
511750	Compensated Absences	43,241	1,434	-	39,475	-	-	0.00%
511800	Educational Incentives	53,650	52,090	54,700	54,950	51,600	(3,100)	-5.67%
511950	Insurance Refusal Reimb	5,625	5,950	7,001	5,050	5,519	(1,482)	-21.17%
513000	Part-Time Salaries	134,901	57,928	105,765	78,258	104,151	(1,614)	-1.53%
	Total Personal Services	7,474,502	7,579,319	7,719,398	7,590,688	8,097,242	377,844	4.89%
Employee Benefits								
520100	ICMA Retirement Contribution	8,262	1,620	-	-	14,800	14,800	0.00%
520320	FICA	133,991	141,455	149,578	150,957	154,982	5,404	3.61%
520325	Medicare	103,401	105,773	109,622	106,834	115,413	5,791	5.28%
520330	IMRF	179,871	176,072	263,162	262,495	235,140	(28,022)	-10.65%
520350	Employee Assistance Program	1,758	1,827	1,750	1,850	1,850	100	5.71%
520375	Fringe Benefits	22,990	23,270	22,100	22,380	24,600	2,500	11.31%
520381	IMRF Pension Expense	73,087	86,787	-	-	-	-	0.00%
520400	Health Insurance	1,027,452	1,124,009	1,225,240	1,202,313	1,170,928	(54,312)	-4.43%
520420	Health Insurance - Retirees	113,597	127,971	141,556	145,539	153,519	11,963	8.45%
520421	OPEB - Other Post Employment Benefits	6,786	6,767	-	-	-	-	0.00%
520425	Life Insurance	4,594	5,956	5,110	4,806	5,212	102	2.00%
520430	VEBA Contributions	146,061	149,124	174,895	168,544	180,294	5,399	3.09%
520500	Wellness Program	1,351	1,090	1,500	1,645	1,650	150	10.00%
526100	Public Safety Pensions	3,621,658	3,983,396	4,137,838	4,011,682	4,161,183	23,345	0.56%
526150	Public Safety Pension Refunds	1,544	105,900	50,000	-	50,000	-	0.00%
530009	Police Pension Contributions	1,329,644	1,394,597	1,545,367	1,469,341	1,584,000	38,633	2.50%
530010	Fire Pension Contributions	1,086,300	1,133,699	1,393,165	1,281,560	1,464,017	70,852	5.09%
	Total Employee Benefits	7,862,347	8,569,313	9,220,883	8,829,946	9,317,588	96,705	1.05%
Contractual Services								
530100	Electricity	39,712	32,278	38,004	36,767	39,004	1,000	2.63%
530200	Communications	43,338	42,753	47,183	42,672	35,278	(11,905)	-25.23%
530300	Auditing Services	38,360	29,935	35,783	31,701	35,454	(329)	-0.92%
530350	Actuarial Services	9,120	21,680	15,300	8,488	13,675	(1,625)	-10.62%
530360	Payroll Services	30,805	31,715	41,140	40,855	41,820	680	1.65%
530370	Professional Services	11,650	9,436	11,450	9,465	10,750	(700)	-6.11%
530380	Consulting Services	343,211	339,427	372,195	313,089	290,340	(81,855)	-21.99%
530385	Administrative Adjudication	18,430	19,110	23,220	20,301	23,740	520	2.24%
530390	Engineering Fees	94,449	78,161	145,000	109,170	14,000	(131,000)	-90.34%
530400	Secretarial Services	413	371	3,500	3,950	4,000	500	14.29%
530410	IT Support	232,356	229,151	241,667	216,048	209,962	(31,705)	-13.12%
530420	Legal Services	118,140	53,784	75,500	69,240	96,000	20,500	27.15%
530425	Village Attorney	141,146	150,761	145,000	135,685	117,500	(27,500)	-18.97%
530426	Village Prosecutor	13,005	12,000	12,000	12,000	12,000	-	0.00%
530429	Vehicle Sticker Program	14,226	17,818	17,625	15,422	15,580	(2,045)	-11.60%
530430	Animal Control	950	1,390	2,500	1,150	2,500	-	0.00%
531100	Health/Inspection Services	15,000	15,113	15,500	15,500	15,500	-	0.00%
531250	Unemployment Claims	4	977	1,500	1,000	1,500	-	0.00%
531300	Inspections	73,937	89,187	66,350	67,085	68,625	2,275	3.43%
531305	Plan Review Services	48,198	22,173	30,000	15,560	30,000	-	0.00%
531310	Julie Notifications	3,235	1,989	3,271	3,340	3,345	74	2.26%
532100	Bank Fees	37,277	43,680	58,016	46,813	50,181	(7,835)	-13.50%
532200	Liability Insurance	343,053	326,560	317,654	309,379	315,387	(2,267)	-0.71%
532250	IRMA Liability Deductible	49,113	35,069	44,500	30,000	34,500	(10,000)	-22.47%
533050	Water System Maintenance	106,116	180,785	146,500	122,984	120,500	(26,000)	-17.75%
533055	Hydrant Maintenance	17,974	13,780	24,000	16,000	24,000	-	0.00%
533100	Maintenance of Equipment	19,626	12,505	26,116	24,113	27,366	1,250	4.79%
533200	Maintenance of Vehicles	174,363	148,263	117,150	106,448	115,281	(1,869)	-1.60%

Village of River Forest
Budget Summary by Account - All Funds
Fiscal Year 2020 Budget

Expenditures by Account - All Funds	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET	\$ CHG FY 2019/20	% CHG FY 2019/20
533300 Maint of Office Equipment	12,808	12,193	12,541	11,468	12,541	-	0.00%
533400 Maintenance Traffic/St Lights	83,849	84,538	73,380	64,266	73,380	-	0.00%
533550 Maintenance of Trees	126,456	90,516	89,500	89,500	98,500	9,000	10.06%
533600 Maintenance of Buildings	95,076	81,469	84,790	65,606	104,800	20,010	23.60%
533610 Maintenance of Sidewalks	51,710	55,036	55,000	55,757	55,000	-	0.00%
533620 Maintenance of Streets	178,107	152,199	166,000	118,576	188,000	22,000	13.25%
533630 Overhead Sewer Program	26,600	28,650	59,000	51,233	59,000	-	0.00%
533640 Sewer/Catch Basin Repair	51,466	11,161	50,000	32,000	50,000	-	0.00%
534100 Training	47,672	44,808	68,600	45,646	76,360	7,760	11.31%
534200 Community Support Services	155,971	138,495	118,905	118,905	105,000	(13,905)	-11.69%
534250 Travel & Meeting	15,828	26,764	35,895	27,710	36,325	430	1.20%
534275 WSCDC Contribution	448,973	445,430	382,306	382,306	435,434	53,128	13.90%
534277 Citizens Corps Council	2,479	225	5,000	-	5,000	-	0.00%
534278 Medical Reserve Corps	-	-	500	-	500	-	0.00%
534290 License Fees	12,000	12,000	12,000	12,000	12,000	-	0.00%
534300 Dues & Subscriptions	44,613	47,590	43,943	49,148	50,488	6,545	14.89%
534350 Printing	16,495	18,642	20,499	14,436	16,150	(4,349)	-21.22%
534400 Medical & Screening	59,446	29,873	33,765	32,327	33,965	200	0.59%
534450 Testing	8,962	2,270	15,000	20,300	15,000	-	0.00%
534480 Water Testing	2,504	4,114	12,490	8,200	3,470	(9,020)	-72.22%
535300 Advertising/Legal Notice	9,648	4,284	10,450	9,492	6,950	(3,500)	-33.49%
535350 Dumping Fees	26,984	36,339	33,000	25,191	33,000	-	0.00%
535400 Damage Claims	28,650	24,618	31,500	154,500	34,000	2,500	7.94%
535450 Street Light Electricity	29,580	28,825	27,500	28,000	31,500	4,000	14.55%
535500 Collection & Disposal	1,016,248	1,045,792	1,067,161	1,065,502	1,093,840	26,679	2.50%
535510 Leaf Disposal	65,235	63,354	68,000	79,000	66,500	(1,500)	-2.21%
535600 Community & Employee Programs	10,420	17,516	9,250	16,105	11,500	2,250	24.32%
Total Contractual Services	4,664,986	4,466,552	4,663,599	4,401,399	4,475,991	(187,608)	-4.02%

Commodities

540100 Office Supplies	21,648	24,548	29,675	27,830	29,580	(95)	-0.32%
540150 Office Equipment	3,901	1,060	3,150	925	29,394	26,244	833.14%
540200 Gas & Oil	69,873	76,796	88,032	91,304	92,216	4,184	4.75%
540300 Uniforms Sworn Personnel	48,192	47,812	44,800	44,800	46,133	1,333	2.98%
540310 Uniforms Other Personnel	5,508	7,416	7,850	4,590	8,125	275	3.50%
540400 Prisoner Care	2,664	2,675	2,608	2,608	3,540	932	35.74%
540500 Vehicle Parts	7,498	7,782	18,000	15,813	18,000	-	0.00%
540600 Operating Supplies/Equipment	129,306	119,016	106,688	110,245	135,238	28,550	26.76%
540601 Radios	1,335	2,910	12,595	12,595	8,350	(4,245)	-33.70%
540602 Firearms and Range Supplies	10,885	11,805	16,440	16,440	17,640	1,200	7.30%
540603 Evidence Supplies	4,723	6,895	6,950	13,450	7,650	700	10.07%
540605 DUI Expenditures	4,299	4,673	7,632	7,000	7,038	(594)	-7.78%
540610 Drug Forfeiture Expenditures	2,085	2,792	6,110	6,000	1,616	(4,494)	-73.55%
540615 Article 36 Seizures	5,162	4,728	6,560	5,400	2,652	(3,908)	-59.57%
540800 Trees	31,958	10,875	22,000	26,852	36,000	14,000	63.64%
541300 Postage	21,726	17,130	19,600	15,824	19,625	25	0.13%
542100 Snow & Ice Control	39,705	35,598	39,930	41,500	64,700	24,770	62.03%
542200 Water From Chicago	1,600,742	1,656,515	1,666,525	1,611,315	1,642,606	(23,919)	-1.44%
543100 Miscellaneous Expenses	17,054	16,538	22,560	24,452	27,010	4,450	19.73%
Total Commodities	2,028,263	2,057,563	2,127,705	2,078,943	2,197,113	69,408	3.26%

Depreciation/Gain/Loss

550010 Depreciation	352,484	340,057	355,000	355,000	355,000	-	0.00%
550050 Loss on Disposal of Assets	-	298	-	-	-	-	0.00%
Total Depreciation/Gain/Loss	352,484	340,355	355,000	355,000	355,000	-	0.00%

Capital Outlay

550500 Building Improvements	681,417	502,828	235,740	342,179	117,260	(118,480)	-50.26%
551150 Sewer System Improvements	182,575	167,487	175,000	173,989	175,000	-	0.00%
551205 Streetscape Improvements	138,657	-	146,000	22,000	320,500	174,500	119.52%
551210 Parking Lot Improvements	137,394	-	-	77,972	75,000	75,000	0.00%
551250 Alley Improvements	240,918	22,201	950,000	950,000	300,000	(650,000)	-68.42%

Village of River Forest
Budget Summary by Account - All Funds
Fiscal Year 2020 Budget

Expenditures by Account - All Funds		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET	\$ CHG FY 2019/20	% CHG FY 2019/20
551300	Water System Improvements	490,316	14,300	434,000	337,945	683,380	249,380	57.46%
551400	Meter Replacement Program	14,496	15,396	16,000	15,708	22,000	6,000	37.50%
554300	Other Improvements	1,244,643	622,297	142,196	32,201	195,105	52,909	37.21%
558610	Furniture and Equipment	17,783	11,206	-	-	34,380	34,380	0.00%
558620	Information Technology Equip	233,984	111,470	258,660	-	392,170	133,510	51.62%
558700	Police Vehicles	103,259	79,070	85,983	85,983	85,682	(301)	-0.35%
558720	Police Equipment	119,828	154,272	25,605	71,262	32,010	6,405	25.01%
558800	Fire Vehicles	222,236	360,329	26,000	27,133	-	(26,000)	-100.00%
558850	Fire Equipment	-	-	106,000	-	71,750	(34,250)	-32.31%
558910	Public Works Vehicles	70,046	268,685	445,000	418,640	70,500	(374,500)	-84.16%
558925	Public Works Equipment	46,629	18,445	90,000	-	90,000	-	0.00%
559100	Street Improvements	329,869	236,002	795,000	599,130	770,141	(24,859)	-3.13%
	Total Capital Outlay	4,274,052	2,583,988	3,931,184	3,154,142	3,434,878	(496,306)	-12.62%
Debt Service								
560020	2005 GO Bond Principal (Library)	50,000	50,000	-	-	-	-	0.00%
560021	2005 GO Bond Interest (Library)	4,150	2,075	-	-	-	-	0.00%
560031	2016 GO Bond Principal	189,480	192,820	-	-	-	-	0.00%
560032	2016 GO Bond Interest	3,677	2,410	-	-	-	-	0.00%
560033	2018 GO Bond Principal	-	-	246,000	246,000	254,000	8,000	3.25%
560034	2018 GO Bond Interest	-	-	7,584	7,584	5,461	(2,123)	-27.99%
560060	2008A GO Bond Principal (SIP)	-	-	-	-	-	-	0.00%
560061	2008A GO Bond Interest (SIP)	-	-	-	-	-	-	0.00%
560070	2008B Alt Rev Principal (WS)	-	-	170,000	170,000	-	(170,000)	-100.00%
560071	2008B Alt Rev Interest (WS)	17,111	10,814	6,970	6,970	-	(6,970)	-100.00%
560081	Interfund Loan Interest	-	9,610	26,000	26,000	27,500	1,500	5.77%
560102	Community Bk Loan Principal(WS)	-	-	49,813	49,813	-	(49,813)	-100.00%
560103	Community Bk Loan Interest (WS)	2,678	1,589	696	477	-	(696)	-100.00%
560104	IEPA Loan Principal (WS)	-	-	620,893	620,893	634,690	13,797	2.22%
560105	IEPA Loan Interest (WS)	307,648	303,748	296,253	296,253	282,456	(13,797)	-4.66%
	Total Debt Service	574,744	573,067	1,424,209	1,423,990	1,204,107	(220,102)	-15.45%
Transfers								
575001	Transfer to General Fund	43,208	-	-	-	-	-	0.00%
575013	Transfer to Capital Equipment Repl Fund	421,250	416,033	519,476	519,476	563,781	44,305	8.53%
575031	Transfer to TIF-Madison Street	-	-	-	-	25,000	25,000	0.00%
575032	Transfer to TIF-North Avenue	25,000	-	50,000	50,000	25,000	(25,000)	-50.00%
	Total Transfers	489,458	416,033	569,476	569,476	613,781	44,305	7.78%
Total Expenditures		27,720,835	26,586,190	30,011,454	28,403,584	29,695,700	(315,754)	-1.05%

General Fund

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

Village of River Forest
Budget Detail by Account
Fiscal Year 2020 Budget

Account Number	Description	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET	\$CHNG FY19/20	% CHNG FY19/20
01	General Fund							
01-00-00-41-1000	Property Tax-Prior Years	3,028,222	2,988,236	3,103,116	3,068,538	3,133,282	30,166	0.97%
01-00-00-41-1021	Property Tax-Current Year	3,259,469	3,329,020	3,308,066	3,313,921	3,349,151	41,085	1.24%
	Property Taxes	6,287,691	6,317,256	6,411,182	6,382,459	6,482,433	71,251	1.11%
01-00-00-41-1150	Replacement Tax	163,588	135,251	142,838	139,789	141,187	(1,651)	-1.16%
01-00-00-41-1190	Restaurant Tax	156,554	169,232	162,082	169,384	169,384	7,302	4.51%
01-00-00-41-1200	Sales Tax	1,727,402	1,873,183	1,917,570	1,888,721	1,910,630	(6,940)	-0.36%
01-00-00-41-1205	State Use Tax	276,462	294,862	293,824	323,989	354,152	60,328	20.53%
01-00-00-41-1210	Non-Home Rule Sales Tax	824,652	855,825	885,137	864,383	873,027	(12,110)	-1.37%
01-00-00-41-1250	Income Tax	1,056,031	1,013,098	1,070,278	1,093,739	1,125,579	55,301	5.17%
01-00-00-41-1450	Transfer Tax	131,836	127,827	122,630	125,345	119,369	(3,261)	-2.66%
01-00-00-41-1460	Communication Tax	309,679	281,834	266,650	274,225	260,514	(6,136)	-2.30%
01-00-00-41-1475	Utility Tax Elec	447,592	426,868	435,660	441,363	433,430	(2,230)	-0.51%
01-00-00-41-1480	Utility Tax Gas	166,930	176,902	190,000	170,000	176,000	(14,000)	-7.37%
01-00-00-41-1550	E911 State Taxes	158,960	43,312	-	-	-	-	0.00%
	Other Taxes	5,419,686	5,398,196	5,486,669	5,490,938	5,563,272	76,603	1.40%
01-00-00-42-2115	Pet Licenses	2,130	2,301	2,100	2,240	2,240	140	6.67%
01-00-00-42-2120	Vehicle Licenses	289,225	285,379	305,000	306,732	306,000	1,000	0.33%
01-00-00-42-2125	Cab License	500	500	-	-	-	-	0.00%
01-00-00-42-2345	Contractor's License Fees	88,250	80,850	84,660	78,750	80,300	(4,360)	-5.15%
01-00-00-42-2350	Business Licenses	15,630	19,813	17,000	17,875	17,400	400	2.35%
01-00-00-42-2355	Tent Licenses	210	150	300	150	300	-	0.00%
01-00-00-42-2360	Building Permits	980,591	468,281	514,500	489,940	999,740	485,240	94.31%
01-00-00-42-2361	Plumbing Permits	52,905	37,210	37,260	41,545	42,375	5,115	13.73%
01-00-00-42-2362	Electrical Permits	72,898	47,784	49,930	42,080	42,925	(7,005)	-14.03%
01-00-00-42-2364	Reinspection Fees	6,635	14,550	5,000	7,425	5,000	-	0.00%
01-00-00-42-2365	Bonfire Permits	60	30	60	30	60	-	0.00%
01-00-00-42-2366	Beekeeping Permit	-	50	500	100	150	(350)	-70.00%
01-00-00-42-2368	Solicitors Permits	925	700	500	1,100	1,200	700	140.00%
01-00-00-42-2370	Film Crew License	11,400	4,100	4,800	7,250	5,600	800	16.67%
01-00-00-42-2520	Liquor Licenses	20,400	28,713	23,500	24,800	25,000	1,500	6.38%
01-00-00-42-2570	Cable/Video Svc Provider Fees	221,093	219,881	222,664	209,214	209,600	(13,064)	-5.87%
	Licenses & Permits	1,762,853	1,210,291	1,267,774	1,229,231	1,737,890	470,116	37.08%
01-00-00-43-3065	Police Reports	2,282	2,324	2,200	2,200	2,200	-	0.00%
01-00-00-43-3070	Fire Reports	550	775	700	427	500	(200)	-28.57%
01-00-00-43-3180	Garbage Collection	990,304	1,029,779	1,067,161	1,065,502	1,093,840	26,679	2.50%
01-00-00-43-3185	Penalties on Garbage Fees	7,132	7,052	7,560	7,110	7,290	(270)	-3.57%
01-00-00-43-3200	Metra Daily Parking	28,782	30,688	31,961	47,406	51,840	19,879	62.20%
01-00-00-43-3220	Parking Lot Permit Fees	49,722	55,352	74,538	84,460	97,830	23,292	31.25%
01-00-00-43-3225	Administrative Towing Fees	131,500	137,500	144,700	108,707	129,052	(15,648)	-10.81%
01-00-00-43-3230	Animal Release Fees	35	5	-	625	-	-	0.00%
01-00-00-43-3515	NSF Fees	25	75	200	200	200	-	0.00%
01-00-00-43-3530	50/50 Sidewalk Program	7,496	9,432	10,000	5,343	10,000	-	0.00%
01-00-00-43-3536	Elevator Inspection Fees	4,300	4,150	4,300	4,250	4,250	(50)	-1.16%
01-00-00-43-3537	Elevator Reinspection Fees	1,400	1,350	400	400	400	-	0.00%
01-00-00-43-3540	ROW Encroachment Fees	-	250	-	-	-	-	0.00%
01-00-00-43-3550	Ambulance Fees	333,993	306,692	340,000	384,000	390,000	50,000	14.71%
01-00-00-43-3554	CPR Fees	765	960	1,200	1,480	1,500	300	25.00%
01-00-00-43-3557	Car Fire & Extrication Fee	-	500	500	1,000	1,000	500	100.00%
01-00-00-43-3560	State Highway Maintenance	113,265	58,943	57,657	61,659	61,659	4,002	6.94%
01-00-00-43-4020	WSCDC Janitorial Service	6,375	-	-	-	-	-	0.00%
01-00-00-43-4030	Workers Comp Payments	-	-	10,000	-	-	(10,000)	-100.00%
	Charges for Services	1,677,926	1,645,828	1,753,077	1,774,769	1,851,561	98,484	5.62%
01-00-00-44-4230	Police Tickets	146,836	153,826	160,900	187,354	162,354	1,454	0.90%
01-00-00-44-4240	Automated Traffic Enf Fines	28,921	32,760	35,531	31,345	36,944	1,413	3.98%
01-00-00-44-4300	Local Ordinance Tickets	5,162	4,069	5,075	6,417	4,791	(284)	-5.60%
01-00-00-44-4430	Court Fines	46,141	56,495	55,714	42,853	49,312	(6,402)	-11.49%
01-00-00-44-4435	DUI Fines	9,790	16,063	7,632	12,544	7,038	(594)	-7.78%
01-00-00-44-4436	Drug Forfeiture Revenue	7	1,284	6,110	400	1,616	(4,494)	-73.55%
01-00-00-44-4439	Article 36 Forfeited Funds	970	7,584	6,560	600	2,652	(3,908)	-59.57%
01-00-00-44-4440	Building Construction Citation	6,600	13,174	5,000	10,450	5,000	-	0.00%
	Fines & Forfeits	244,427	285,254	282,522	291,963	269,707	(12,815)	-4.54%

Village of River Forest
Budget Detail by Account
Fiscal Year 2020 Budget

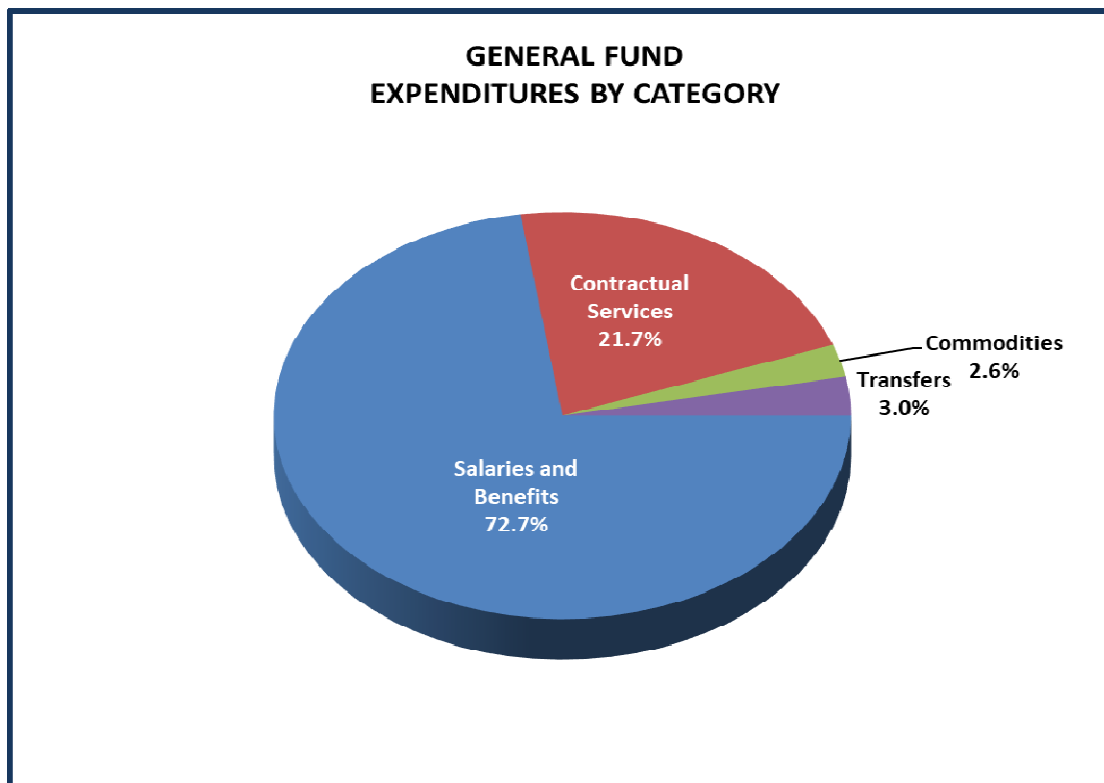
Account Number	Description	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET	\$CHNG FY19/20	% CHNG FY19/20
01-00-00-45-5100	Interest	59,374	91,370	92,276	112,704	115,550	23,274	25.22%
01-00-00-45-5200	Net Change in Fair Value	(6,215)	(19,420)	-	-	-	-	-
	Interest	53,159	71,951	92,276	112,704	115,550	23,274	25.22%
01-00-00-46-6410	Miscellaneous	60,944	11,343	35,300	8,620	29,300	(6,000)	-17.00%
01-00-00-46-6411	Miscellaneous Public Safety	4,520	1,500	4,500	5,000	4,200	(300)	-6.67%
01-00-00-46-6412	Reimbursements-Crossing Guards	59,884	67,354	62,626	62,626	63,565	939	1.50%
01-00-00-46-6415	Reimbursement of Expenditures	19,572	668	7,500	9,542	10,000	2,500	33.33%
01-00-00-46-6417	IRMA Reimbursements	50,067	21,853	45,000	200,000	45,000	-	0.00%
01-00-00-46-6510	T-Mobile Lease	39,663	40,853	42,068	41,503	36,000	(6,068)	-14.42%
01-00-00-46-6511	WSCDC Rental Income	-	63,998	50,722	50,722	51,787	1,065	2.10%
01-00-00-46-8001	IRMA Excess	371,285	281,693	75,000	90,000	150,000	75,000	100.00%
	Miscellaneous	605,934	489,262	322,716	468,013	389,852	67,136	20.80%
01-00-00-46-6521	Law Enforcement Training Reimb	7,632	2,364	2,100	6,026	5,700	3,600	171.43%
01-00-00-46-6524	ISEARCH Grant	8,150	8,500	8,750	8,500	8,925	175	2.00%
01-00-00-46-6525	Bullet Proof Vest Reimb-DOJ	4,606	3,715	3,833	2,677	3,833	-	0.00%
01-00-00-46-6528	IDOT Traffic Safety Grant	15,780	9,925	19,788	12,211	19,323	(465)	-2.35%
01-00-00-46-6537	IMPACT Grant	38,518	8,755	-	-	-	-	0.00%
01-00-00-46-6615	MABAS Grant	7,529	-	-	-	-	-	0.00%
01-00-00-46-6620	State Fire Marshal Training	8,129	1,262	4,050	1,262	750	(3,300)	-81.48%
01-00-00-46-7388	Sustainability Comm Donations	-	50	-	-	-	-	0.00%
	Grants & Contributions	90,345	34,571	38,521	30,676	38,531	10	0.03%
01-00-00-47-7031	Transfer from TIF	43,208	-	-	-	-	-	0.00%
01-00-00-48-8000	Sale of Property	359	-	1,000	-	1,000	-	0.00%
	Other Financing Sources	43,567	-	1,000	-	1,000	-	0.00%
	Total Revenues	16,185,588	15,452,608	15,655,737	15,780,753	16,449,796	794,059	5.07%

General Fund- Expenditures by Category

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET	\$CHNG FY19/20	% CHNG FY19/20
--	-------------------	-------------------	-------------------	----------------------	-------------------	-------------------	-------------------

EXPENDITURES BY CATEGORY

Personal Services	6,770,615	6,816,558	6,917,131	6,795,968	7,260,014	342,883	4.96%
Employee Benefits	3,942,342	4,142,294	4,671,623	4,456,977	4,764,901	93,278	2.00%
Salaries and Benefits	10,712,956	10,958,852	11,588,754	11,252,945	12,024,915	436,161	3.76%
Contractual Services	3,766,834	3,599,560	3,556,030	3,596,975	3,585,331	29,301	0.82%
Commodities	327,971	323,379	379,875	388,930	427,028	47,153	12.41%
Transfers	446,250	416,033	474,171	474,171	506,795	32,624	6.88%
TOTAL	15,254,011	15,297,824	15,998,830	15,713,021	16,544,069	545,239	3.41%



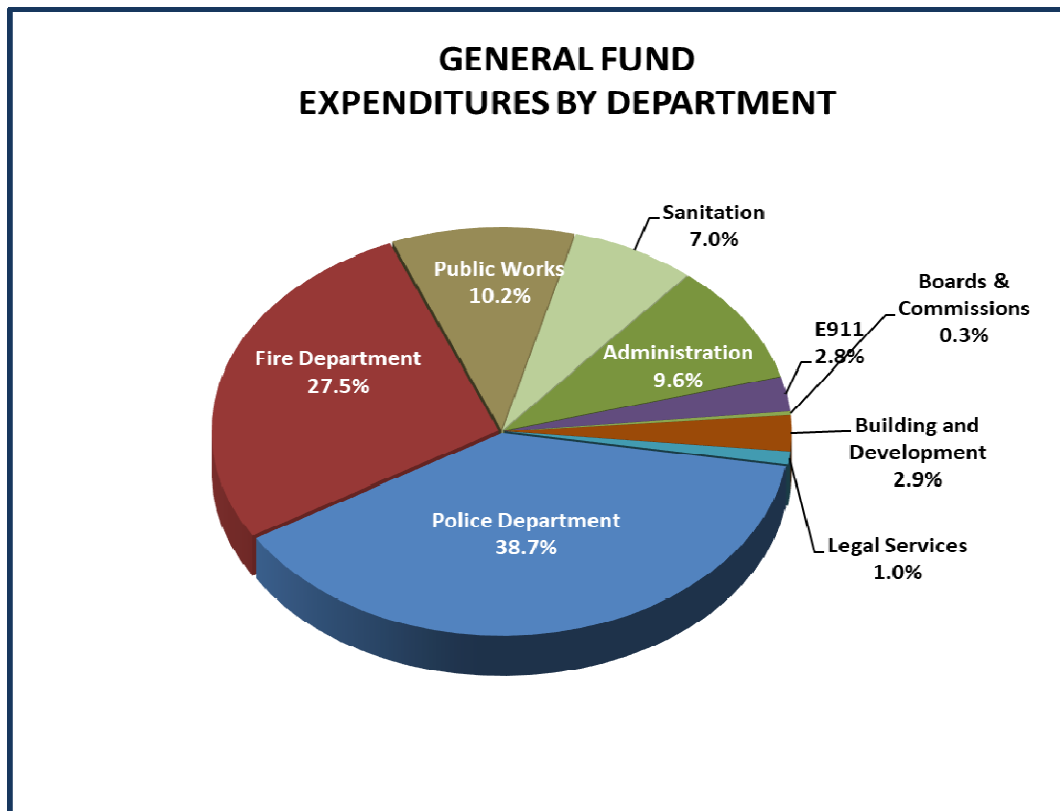
General Fund Expenditures by Department

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET	\$CHNG FY 19/20	% CHNG FY 19/20
--	-------------------	-------------------	-------------------	----------------------	-------------------	--------------------	--------------------

EXPENDITURES BY DEPARTMENT

Administration	1,646,739	1,590,412	1,594,016	1,529,675	1,581,807	(12,209)	-0.77%
E911	461,034	453,655	401,856	398,306	454,984	53,128	13.22%
Boards & Commissions	13,529	9,016	104,425	123,128	47,272	(57,153)	-54.73%
Building and Development	483,207	468,069	463,983	445,851	475,559	11,576	2.49%
Legal Services	175,771	144,960	132,000	167,185	172,000	40,000	30.30%
Police Department	5,518,572	5,793,553	6,082,254	5,966,131	6,405,183	322,929	5.31%
Fire Department	4,142,954	4,090,561	4,466,205	4,320,041	4,547,294	81,089	1.82%
Public Works	1,730,722	1,638,453	1,618,430	1,618,152	1,699,130	80,700	4.99%
Sanitation	1,081,483	1,109,146	1,135,661	1,144,552	1,160,840	25,179	2.22%

TOTAL	15,254,011	15,297,824	15,998,830	15,713,021	16,544,069	545,239	3.41%
-------	------------	------------	------------	------------	------------	---------	-------



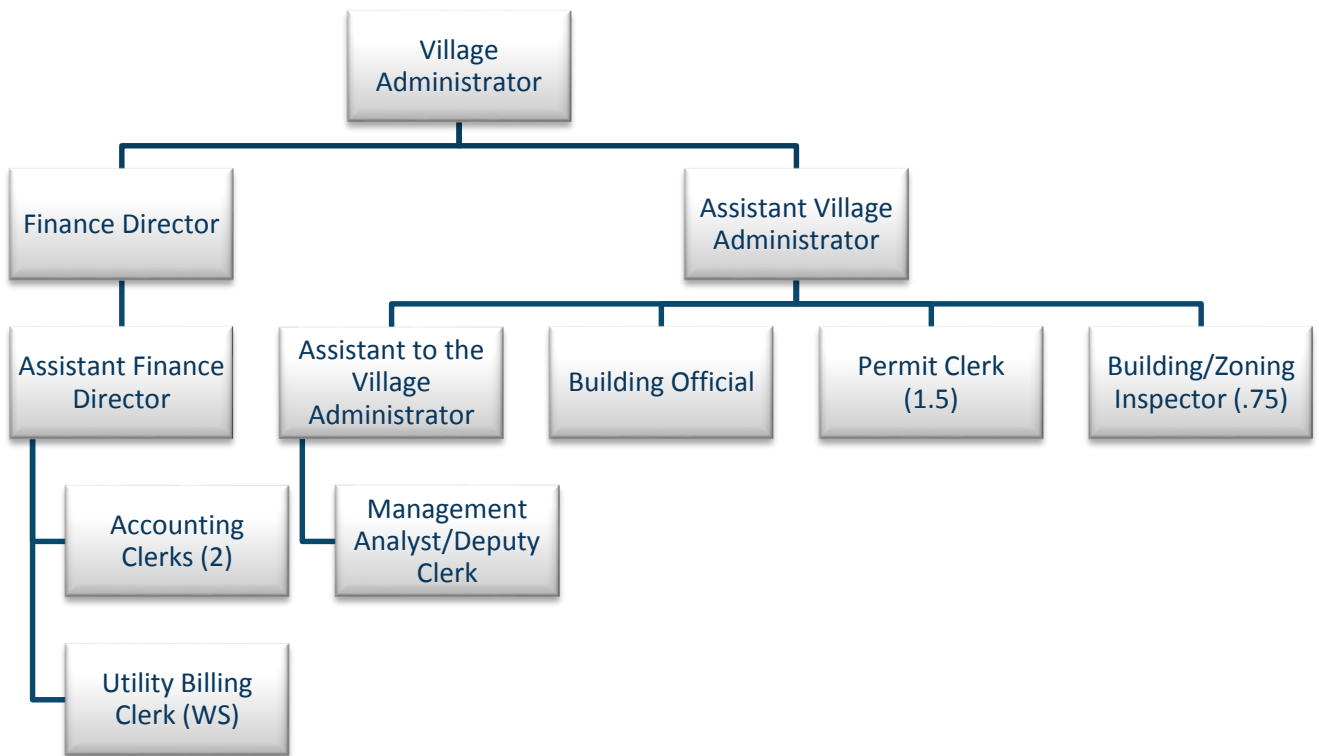
Village of River Forest
General Fund
Budget Summary by Account
Fiscal Year 2020 Budget

ACCOUNT NUMBER	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET	\$ CHG FY 2019/20	% CHG FY 2019/20
Personal Services								
510100	Salaries Sworn	4,326,486	4,446,012	4,489,895	4,322,388	4,732,351	242,456	5.40%
510200	Salaries Regular	1,398,695	1,503,813	1,521,489	1,530,541	1,598,513	77,024	5.06%
511500	Specialist Pay	179,442	184,677	184,851	180,797	186,299	1,448	0.78%
511600	Holiday Pay	171,666	180,008	203,180	191,843	206,828	3,648	1.80%
511700	Overtime	467,188	383,707	346,000	391,724	371,250	25,250	7.30%
511727	IDOT STEP Overtime	7,828	11,226	19,788	7,128	19,323	(465)	-2.35%
511750	Compensated Absences	43,241	1,434	-	39,475	-	-	0.00%
511800	Educational Incentives	53,650	52,090	54,700	54,950	51,600	(3,100)	-5.67%
511950	Insurance Refusal Reimb	5,475	5,620	6,663	5,050	4,899	(1,764)	-26.47%
513000	Part-Time Salaries	116,943	47,972	90,565	72,072	88,951	(1,614)	-1.78%
	Total Personal Services	6,770,615	6,816,558	6,917,131	6,795,968	7,260,014	342,883	4.96%
Employee Benefits								
520100	ICMA Retirement Contract	8,262	1,620	-	-	13,320	13,320	0.00%
520320	FICA	92,056	95,615	100,548	101,927	104,030	3,482	3.46%
520326	Medicare	93,414	94,910	97,881	95,093	103,146	5,265	5.38%
520331	IMRF	179,871	176,072	176,093	175,426	159,472	(16,621)	-9.44%
520350	Employee Assistance Program	1,758	1,827	1,750	1,850	1,850	100	5.71%
520376	Fringe Benefits	17,900	17,850	16,950	17,230	19,320	2,370	13.98%
520401	Health Insurance	882,442	956,707	1,033,847	1,010,920	992,226	(41,621)	-4.03%
520421	Health Insurance - Retirees	110,536	124,938	138,540	142,658	150,479	11,939	8.62%
520426	Life Insurance	4,183	5,486	4,675	4,371	4,770	95	2.03%
520431	VEBA Contributions	134,625	137,883	161,307	154,956	166,621	5,314	3.29%
520500	Wellness Program	1,351	1,090	1,500	1,645	1,650	150	10.00%
530009	Police Pension Contribution	1,329,644	1,394,597	1,545,367	1,469,341	1,584,000	38,633	2.50%
530010	Fire Pension Contribution	1,086,300	1,133,699	1,393,165	1,281,560	1,464,017	70,852	5.09%
	Total Employee Benefits	3,942,342	4,142,294	4,671,623	4,456,977	4,764,901	93,278	2.00%
Contractual Services								
530200	Communications	36,799	35,556	40,403	34,428	29,818	(10,585)	-26.20%
530300	Audit Services	21,410	18,035	20,090	17,390	20,770	680	3.38%
530350	Actuarial Services	4,810	17,340	9,800	5,130	9,000	(800)	-8.16%
530370	Professional Services	11,650	9,436	11,450	9,465	10,750	(700)	-6.11%
530380	Consulting Services	165,842	155,613	230,950	201,359	151,000	(79,950)	-34.62%
530385	Administrative Adjudication	18,430	19,110	23,220	20,301	23,740	520	2.24%
530400	Secretarial Services	413	371	3,500	3,950	4,000	500	14.29%
530410	IT Support	193,968	194,011	175,397	186,616	145,270	(30,127)	-17.18%
530420	Legal Services	53,160	7,980	22,500	40,235	56,000	33,500	148.89%
530425	Village Attorney	109,605	124,980	100,000	120,685	110,000	10,000	10.00%
530426	Village Prosecutor	13,005	12,000	12,000	12,000	12,000	-	0.00%
530429	Vehicle Sticker Program	14,226	17,818	17,625	15,422	15,580	(2,045)	-11.60%
530430	Animal Control	950	1,390	2,500	1,150	2,500	-	0.00%
531100	Health/Inspection Services	15,000	15,113	15,500	15,500	15,500	-	0.00%
531250	Unemployment Claims	4	977	1,500	1,000	1,500	-	0.00%
531300	Inspection Services	73,937	89,187	65,350	66,085	67,625	2,275	3.48%
531305	Plan Review Services	48,198	22,173	30,000	15,560	30,000	-	0.00%
531310	Julie Notifications	1,618	995	1,000	1,000	1,000	-	0.00%
532100	Bank Fees	9,571	10,211	11,998	11,844	12,767	769	6.41%
532200	Liability Insurance	308,322	291,248	279,790	271,702	275,366	(4,424)	-1.58%
532250	IRMA Liability Deductible	49,113	35,069	35,000	25,000	25,000	(10,000)	-28.57%
533100	Maintenance of Equipment	19,626	12,505	26,116	24,113	27,366	1,250	4.79%
533200	Maintenance of Vehicles	166,503	126,985	109,150	94,448	107,281	(1,869)	-1.71%
533300	Maint of Office Equipment	9,743	10,607	11,541	10,500	11,541	-	0.00%
533400	Maintenance Traffic/St Lights	83,849	84,538	73,380	64,266	73,380	-	0.00%
533550	Tree Maintenance	126,456	89,916	89,500	89,500	98,500	9,000	10.06%

Village of River Forest
General Fund
Budget Summary by Account
Fiscal Year 2020 Budget

ACCOUNT NUMBER	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET	\$ CHG FY 2019/20	% CHG FY 2019/20
533600	Maintenance of Buildings	80,929	70,651	69,540	55,670	79,050	9,510	13.68%
533610	Maintenance Sidewalks	51,710	55,036	55,000	55,757	55,000	-	0.00%
533620	Maintenance Streets	178,107	152,199	108,000	103,020	123,000	15,000	13.89%
534100	Training	45,670	43,508	60,450	43,550	68,210	7,760	12.84%
534200	Community Support Services	155,971	138,495	118,905	118,905	105,000	(13,905)	-11.69%
534250	Travel & Meeting	12,726	22,400	28,710	23,510	29,140	430	1.50%
534275	WSCDC Contribution	448,973	445,430	382,306	382,306	435,434	53,128	13.90%
534277	Citizens Corps Council	2,479	225	5,000	-	5,000	-	0.00%
534278	Medical Reserve Corp	-	-	500	-	500	-	0.00%
534300	Dues & Subscriptions	42,126	44,682	40,843	46,098	47,388	6,545	16.02%
534350	Printing	9,463	13,430	9,190	9,190	8,400	(790)	-8.60%
534400	Medical & Screening	13,288	21,533	26,065	29,177	26,265	200	0.77%
534450	Testing	8,962	2,270	15,000	20,300	15,000	-	0.00%
535300	Advertising/Legal Notice	7,580	3,430	4,850	3,742	4,350	(500)	-10.31%
535350	Dumping Fees	8,283	11,864	13,000	12,594	13,000	-	0.00%
535400	Damage Claims	22,879.36	15,757	27,500	145,900	30,000	2,500	9.09%
535450	St Light Electricity	29,580	28,825	27,500	28,000	31,500	4,000	14.55%
535500	Collection & Disposal	1,016,248	1,045,792	1,067,161	1,065,502	1,093,840	26,679	2.50%
535510	Leaf Disposal	65,235	63,354	68,000	79,000	66,500	(1,500)	-2.21%
535600	Community and Emp Programs	10,420	17,516	9,250	16,105	11,500	2,250	24.32%
	Total Contractual Services	3,766,834	3,599,560	3,556,030	3,596,975	3,585,331	29,301	0.82%
Commodities								
540100	Office Supplies	21,481	24,201	29,175	27,110	29,080	(95)	-0.33%
540150	Equipment	3,901	1,060	3,150	925	29,394	26,244	833.14%
540200	Gas & Oil	60,715	66,590	75,262	78,339	79,122	3,860	5.13%
540300	Uniforms Sworn Personnel	48,192	47,812	44,800	44,800	46,133	1,333	2.98%
540310	Uniforms	4,952	6,572	6,375	3,900	6,650	275	0.00%
541300	Postage	11,618	9,317	10,500	9,250	10,525	25	0.24%
540400	Prisoner Care	2,664	2,675	2,608	2,608	3,540	932	35.74%
540500	Vehicle Parts	3,825	3,748	10,000	10,164	10,000	-	0.00%
540600	Operating Supplies	70,472	81,128	79,788	82,597	66,938	(12,850)	-16.11%
540601	Radios	1,335	2,910	12,595	12,595	8,350	(4,245)	-33.70%
540602	Firearms and Range Supplies	10,885	11,805	16,440	16,440	17,640	1,200	7.30%
540603	Evidence Supplies	4,723	6,895	6,950	13,450	7,650	700	10.07%
540605	DUI Expenditures	4,299	4,673	7,632	7,000	7,038	(594)	-7.78%
540610	Drug Forfeiture Expenditures	2,085	2,792	6,110	6,000	1,616	(4,494)	-73.55%
540615	Article 36 Exp	5,162	4,728	6,560	5,400	2,652	(3,908)	-59.57%
540800	Trees	31,958	10,875	22,000	26,852	36,000	14,000	63.64%
542100	Snow & Ice Control	39,705	35,598	39,930	41,500	64,700	24,770	62.03%
	Total Commodities	327,971	323,379	379,875	388,930	427,028	47,153	12.41%
Transfers								
575013	Transfer to Capital Equipment Repl Fund	421,250	416,033	424,171	424,171	456,795	32,624	7.69%
575031	Transfer to TIF-Madison Street	-	-	-	-	25,000	25,000	0.00%
575032	Transfer to TIF-North Avenue	25,000	-	50,000	50,000	25,000	(25,000)	-50.00%
	Total Transfers	446,250	416,033	474,171	474,171	506,795	32,624	6.88%
Total General Fund		15,254,011	15,297,824	15,998,830	15,713,021	16,544,069	545,239	3.41%

Administration Organizational Chart



Administration

BUDGET SNAPSHOT

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET
Personal Services	\$575,704	\$576,189	\$571,570	\$611,334
Employee Benefits	\$173,988	\$193,263	\$183,197	\$208,661
Contractual Services	\$817,247	\$744,939	\$699,018	\$682,382
Commodities	\$23,472	\$29,625	\$25,890	\$29,430
Transfers	\$0	\$50,000	\$50,000	\$50,000
Total	\$1,590,412	\$1,594,016	\$1,529,675	\$1,581,807

DEPARTMENT DESCRIPTION

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

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

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

BUDGET ANALYSIS

The Administration budget includes a variety of contractual services, some of which are specific to this Department and some that serve the overall organization. In FY 2020, the Village's communications consulting fees are expected to decrease due to savings that staff identified in its telephone charges. Further, the steps taken to stabilize and improve the Village's computer network have resulted in a decline in the need for day-to-day IT support services. Previously, the Village switched to a higher deductible and, as part of the process, has held certain funds in reserve from which deductible payments have been made. As a result of the funds in this optional deductible reserve, the Village was able to reduce its liability insurance deductible budget.

There are no staffing changes proposed for FY 2020. The budget reflects the staffing changes/position reclassifications that were completed in FY 2019, which did not result in any changes to the number of personnel on staff.

PERSONNEL SUMMARY

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
Administration	3.5	3.5	3.5
Finance	4.0	4.0	4.0
TOTAL ADMINISTRATION FTEs	7.5	7.5	7.5

**VILLAGE OF RIVER FOREST, ILLINOIS
ADMINISTRATION OVERVIEW
FISCAL YEAR 2020 BUDGET**

LOOKING FORWARD: 2020 OBJECTIVES

Village Board Strategic Goal: Customer Service

1. Continue to implement improvements in the Village's communication with the public. Evaluate and implement strategies such as expanding the Village's social media presence as well as proactive communication.
2. Support the Collaboration Committee's efforts to conduct "listening tours" with River Forest residents to identify issues of concerns and opportunities for constructive resolutions.
3. Continue to review and implement Smart City applications to determine which applications may enhance customer service and/or Village operations.

Village Board Strategic Goal: Quality of Life

1. Continue collaborative efforts to plan for the possible expansion and/or improvement of the River Forest Civic Center Authority Building.
2. Continue collaborative efforts with the River Forest Township and Concordia University to expand the Village's Dementia-friendly initiatives.
3. Identify and explore possible strategies that ensure River Forest remains at the forefront of providing a high quality of life for aging residents, including a joint Aging in Place Committee (Comprehensive Plan recommendation).
4. Review, prioritize and consider recommendations from the 2018 Comprehensive Plan update and allocate resources necessary to begin implementation.
5. Continue to seek grant funding for short and long term projects such as the Harlem Avenue viaduct project.

Village Board Strategic Goal: Performance & Efficiency

1. Leverage technology and the Village's communication channels to assist the Police Department in increasing both the means of participation and attendance (virtual or otherwise) at quarterly public safety meetings.
2. Implement short and long term recommendations of the information technology strategic plan to improve the Village's computer network and applications including, for example, an examination of staff's use of the electronic records management system and building permit software.
3. Negotiate successor collective bargaining agreements with the FOP, IAFF and Local 150.

Village Board Strategic Goal: Economic Development

1. Oversee the planned development and administer the redevelopment agreement at Lake Street and Lathrop Avenue, which includes oversight of environmental remediation.
2. Work to assemble property, develop a redevelopment agreement and assist with the planned development application for property at Lake Street and Park Avenue.
3. Oversee the planned development of the senior care community at Chicago and Harlem Avenues.
4. Work with the Economic Development Commission to identify strategies for reinvestment in the Madison Street and North Avenue TIF Districts.

**VILLAGE OF RIVER FOREST, ILLINOIS
ADMINISTRATION OVERVIEW
FISCAL YEAR 2020 BUDGET**

REVIEWING THE YEAR: 2019 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOALS	STATUS
Continue to implement improvements in the Village's proactive and reactive communication with the public. Evaluate and implement strategies such as a possible Village Board Meeting recap, the creation of an online community calendar, increasing awareness of the Village's online and social media presence, and evaluate other methods of message delivery to various audiences.	The Village has continued to improve and expand its communications presence. The website and Facebook page launched in FY 18 saw an increase in traffic and content. Village Board meetings are recapped and previewed in the Village President's monthly newsletter. The Community Calendar was launched.
Review available Smart City applications to determine which applications may enhance customer service and/or Village operations.	The Village has expanded its use of street cameras throughout the Lake Street business corridor. Village staff also leveraged technology to identify leaks in the water system and reduce water loss. Additionally, the Village implemented automatic permits for monthly and daily parking passes that allows for online recurring payments and can be enforced with Automatic License Plate Readers. Finally, staff attended a Smart Cities Conference and will continue to look for opportunities to expand the use of these applications.
Continue to examine the Village's new website for additional improvements such as the information and functionality of the Water and Sewer/Utility Billing section.	The Village has worked on developing guides to aid residents in the utility billing section of the website, including adding a "High Bill Checklist" to provide residents ways to troubleshoot potential issues.
Investigate alternative options for water/sewer bill printing.	Finance staff have identified an opportunity for cost savings and will bring forward the recommendation in the 4 th quarter of FY 2019.
Implement "Payee Positive pay" system that helps protect against check fraud.	Staff implemented positive pay through Community Bank, which involves matching the check number, check date and amount to any checks that vendors or employees present for payment.
Complete second floor modernization and efficiency improvements to better serve customers.	The project was completed and has created a better customer service environment on the second floor of Village Hall as well as operational efficiencies for all departments.

VILLAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

GOALS	STATUS
Review, prioritize and consider recommendations from the 2018 Comprehensive Plan update and allocate resources necessary to begin implementation.	The Comprehensive Plan update is anticipated to be approved during FY 19 and will include an improvement plan to allow Staff to prioritize projects and identify funding sources.

**VILLAGE OF RIVER FOREST, ILLINOIS
ADMINISTRATION OVERVIEW
FISCAL YEAR 2020 BUDGET**

Continue to seek opportunities for intergovernmental cooperation and grant and other funding sources for short and long term improvements to the Harlem Avenue viaduct.	The Village has continued to monitor potential funding sources for this project. Staff has sought support of the project from local State officials.
---	--

VILLAGE BOARD STRATEGIC GOAL: PERFORMANCE & EFFICIENCY

GOALS	STATUS
Complete information technology strategic plan to identify short and long term improvements to the Village's computer network as well as future funding requirements.	The plan is in a final draft stage and will be completed during FY 19. Preliminary projects and budget were included in the FY 20 Capital Improvement Plan.
Complete improvements to the Village's audio/visual system that include more reliable presentation tools at, and audio recordings of, public meetings in the first floor Community Room, as well as more functional and reliable tools for internal and external meetings in the second floor conference room.	The Village has received and is evaluating proposals. The project is anticipated to be completed during FY 19.
Continue the scanning and electronic storage of Village records to eliminate the physical space required to store the records and improve efficiency in retrieving those records.	The Village has continued to scan and electronically organize documents. The Building Department saw a particularly large increase in electronic documents during FY 19 which included the scanning and retention of large format building plans.
Conduct IT Security Audit to determine whether there are any internal or external system vulnerabilities. If any exist, the Village will create and implement a plan to identify those vulnerabilities.	The Village has increased its internal and external security testing. Staff plan to continue to evaluate this use of third party auditors to efficiently expand security testing in the future.
Conduct an analysis of how staff currently utilizes the Village's electronic document storage program and determine how the program can be better utilized to permanently store and retrieve those records. The Village will also create a plan to utilize the program to improve the services offered on the Village's website such as online form submission and access to particular records that enhance government transparency.	The Village has implemented Laserfiche forms in a few test instances as a way of accepting additional online submissions and plans to expand its use in the future. A Laserfiche gap analysis and improvement plan is scheduled for FY 20.
Participate in Northern Illinois Benchmarking Cooperative to explore, develop, and share performance metrics that support the collaborative assessment of trends and operational best practices in order to improve service levels, create more efficient practices and government innovation.	The Village continues to participate in the Cooperative and has focused on major issues facing Police Departments. Village Staff served as the chair of a subcommittee focused on evaluating the recruitment and retention of Police Officers. Continued work on Police services, as well as expanded research to the Fire service, is planned for FY 20.
Prepare and distribute request for proposal for police and firefighter pension fund actuarial services.	It is anticipated that the RFP will be drafted in the fourth quarter of FY 2019.

**VILLAGE OF RIVER FOREST, ILLINOIS
ADMINISTRATION OVERVIEW
FISCAL YEAR 2020 BUDGET**

VILLAGE BOARD STRATEGIC GOAL: ECONOMIC DEVELOPMENT

GOALS	STATUS
Implement a TIF District along North Avenue and work with the Economic Development Commission to identify strategies for redevelopment in this corridor.	The North Avenue TIF District was implemented.
Work with Economic Development Commission to identify strategies for redevelopment and Madison Street TIF District.	The Economic Development Commission provided input on the corridor plans within the Comprehensive Plan and will continue to focus on these areas in FY 2020.
Oversee the planned development and administer the redevelopment agreement at Lake Street and Lathrop Avenue, which includes oversight of environmental remediation.	An amended RDA was approved by the Village Board in March, 2019. Under the approved planned development permit construction (which may include demolition) must commence by June, 2019.
Lake and Park - work with developer on property assembly, redevelopment agreement and planned development application.	The Village continues to work with developers and property owners to create a meaningful development opportunity.
Complete Comprehensive Plan update.	The Comprehensive Plan update is in its final stages and is anticipated to be adopted prior to the end of FY 19.
Examine façade improvement programs for existing businesses.	The Village worked with existing businesses at Lake and Lathrop to relocate them to an existing retail center on Madison Street and complete tenant improvements.

**VILLAGE OF RIVER FOREST, ILLINOIS
ADMINISTRATION OVERVIEW
FISCAL YEAR 2020 BUDGET**

PERFORMANCE MEASURES

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

MEASURES	FY 2018		FY 2019		FY 2020
	GOAL	ACTUAL	GOAL	PROJECTED	GOAL
GFOA Certificate of Excellence in Financial Reporting	Obtain	Obtained	Obtain	Obtained	Obtain
GFOA Distinguished Budget Award	Obtain	Obtained	Obtain	Obtained	Obtain
Send Monthly E-mail Blast to Village Residents	12 E-Mails	12 E-Mails	12 E-Mails	12 E-Mails	12 E-Mails
Increase Website Traffic by 5%	5% Increase	5.16%	5% Increase	39% Increase	5% Increase
Retain or Improve Number of Resident Email Addresses	Retain 95% of e-mail addresses	Obtained; Increased 12% (3,576 total addresses)	Retain 95% of e-mail addresses	Obtained; Increased 6% (3,795 total addresses)	Retain 95% of e-mail addresses
Increase Number of Followers of Facebook page	-	-	5% Increase	40% Increase	10% Increase
Increase Number of Employees Participating in the Flexible Benefit Program (FSA-125)	Increase 5%	Increased 3.2% (32 total)	Retain 100% of current enrollment	Decreased 31.3% (22 total)	Retain 100% of current enrollment
Retain ICMA Performance Measurement Certificate of Achievement	Retain	Retained	Retain and create plan for improving to certificate of distinction	Retained	Retain and create plan for improving to certificate of distinction
FOIA Response Time - Commercial Requests responded to within state guidelines	100%	100%	100%	100%	100%
FOIA Response Time - Non-Commercial Requests responded to within state guidelines	100%	100%	100%	100%	100%

**VILLAGE OF RIVER FOREST, ILLINOIS
ADMINISTRATION OVERVIEW
FISCAL YEAR 2020 BUDGET**

ACTIVITY MEASURES

Projected through the end of the fiscal year.

Measure	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Vehicle Stickers- Passenger	6,048	5,732	5,571	5,448	5,827
Vehicle Stickers- Seniors	915	941	911	938	928
Vehicle Stickers- Trucks	135	134	129	114	132
Vehicle Stickers- Motorcycles	127	110	105	90	121
Vehicle Stickers- Total	7,225	6,917	6,716	6,590	7,008
Vehicle Stickers- Late Notices Issued	1,569	1,040	1,100	1,188	1,699
Vehicle Stickers- Late Fees Assessed	558	645	585	601	755
Vehicle Stickers- Online Payments	1,535	1,809	1,841	2,041	2,091
Vehicle Sticker Sales	\$305,150	\$289,085	\$289,225	\$285,378	\$306,732
Accounts Payable Checks Printed/Electronic Payments Made	2,138	2,276	2,364	2,300	2,182
Real Estate Transfer Stamps Issued	195	186	225	237	245
Animal Tags Issued	256	229	213	227	207
Cash Receipts	27,211	27,676	27,033	27,500	26,677
Invoices Issued	147	128	188	145	167
Freedom of Information Requests	135	130	124	96	125
Auto Liability Claims	1	0	1	1	2
Auto Physical Damage	3	4	5	1	4
General Liability Claims	7	2	0	1	1
Village Property Damage Claims	10	10	6	8	12
Workers Compensation Claims	11	9	8	3	6

Village of River Forest
Budget Detail by Account
Fiscal Year 2020 Budget

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Increase (Decrease)	% Inc (Dec)
10	Administration							
01-10-00-51-0200	Salaries Regular	563,751	573,151	568,424	569,835	609,766	41,342	7.27%
01-10-00-51-1700	Overtime	193	105	500	435	500	-	0.00%
01-10-00-51-1950	Insurance Refusal Reimb	1,500	2,220	2,265	1,300	1,068	(1,197)	-52.85%
01-10-00-51-3000	Part-Time Salaries	23,755	228	5,000	-	-	(5,000)	-100.00%
	Personal Services	589,199	575,704	576,189	571,570	611,334	35,145	6.10%
01-10-00-52-0100	ICMA Retirement Contract	-	-	-	-	13,320	13,320	0.00%
01-10-00-52-0320	FICA	32,471	31,531	32,242	31,285	33,592	1,350	4.19%
01-10-00-52-0325	Medicare	8,583	8,259	8,423	8,242	9,161	738	8.76%
01-10-00-52-0330	IMRF	67,491	62,330	63,244	62,583	57,058	(6,186)	-9.78%
01-10-00-52-0350	Employee Assistance Program	1,758	1,827	1,750	1,850	1,850	100	5.71%
01-10-00-52-0375	Fringe Benefits	7,770	8,158	7,830	8,310	9,600	1,770	22.61%
01-10-00-52-0400	Health Insurance	50,135	47,227	61,861	53,608	58,421	(3,440)	-5.56%
01-10-00-52-0420	Health Insurance - Retirees	1,234	1	50	2,889	8,594	8,544	17088.00%
01-10-00-52-0425	Life Insurance	645	1,877	720	705	771	51	7.08%
01-10-00-52-0430	VEBA Contributions	12,167	11,688	15,643	12,080	14,644	(999)	-6.39%
01-10-00-52-0500	Wellness Program	1,351	1,090	1,500	1,645	1,650	150	10.00%
	Benefits	183,605	173,988	193,263	183,197	208,661	15,398	7.97%
01-10-00-53-0200	Communications	27,271	30,138	29,825	29,535	23,160	(6,665)	-22.35%
01-10-00-53-0300	Audit Services	21,410	18,035	20,090	17,390	20,770	680	3.38%
01-10-00-53-0350	Actuarial Services	4,810	17,340	9,800	5,130	9,000	(800)	-8.16%
01-10-00-53-0380	Consulting Services	142,769	145,543	130,000	95,000	110,000	(20,000)	-15.38%
01-10-00-53-0410	IT Support	153,874	147,828	123,925	136,070	93,278	(30,647)	-24.73%
01-10-00-53-0429	Vehicle Sticker Program	14,226	17,818	17,625	15,422	15,580	(2,045)	-11.60%
01-10-00-53-1100	Health/Inspection Services	15,000	15,113	15,500	15,500	15,500	-	0.00%
01-10-00-53-1250	Unemployment Claims	4	977	1,500	1,000	1,500	-	0.00%
01-10-00-53-2100	Bank Fees	9,571	10,211	11,998	11,844	12,767	769	6.41%
01-10-00-53-2200	Liability Insurance	308,322	291,248	279,790	271,702	275,366	(4,424)	-1.58%
01-10-00-53-2250	IRMA Liability Deductible	49,113	35,069	35,000	25,000	25,000	(10,000)	-28.57%
01-10-00-53-3300	Maint of Office Equipment	9,743	10,607	11,041	10,500	11,041	-	0.00%
01-10-00-53-4100	Training	5,033	8,415	7,000	4,720	7,000	-	0.00%
01-10-00-53-4250	Travel & Meeting	7,711	13,590	9,550	8,000	12,580	3,030	31.73%
01-10-00-53-4300	Dues & Subscriptions	26,950	27,852	25,545	31,000	31,840	6,295	24.64%
01-10-00-53-4350	Printing	7,367	8,013	3,400	3,400	2,900	(500)	-14.71%
01-10-00-53-4400	Medical & Screening	5,038	798	1,500	500	1,500	-	0.00%
01-10-00-53-5300	Advertising/Legal Notice	2,557	836	2,600	1,200	2,100	(500)	-19.23%
01-10-00-53-5400	Damage Claims	-	300	-	-	-	-	0.00%
01-10-00-53-5600	Community and Emp Programs	10,420	17,516	9,250	16,105	11,500	2,250	24.32%
	Contractual Services	821,188	817,247	744,939	699,018	682,382	(62,557)	-8.40%
01-10-00-54-0100	Office Supplies	12,252	13,119	16,125	15,720	15,930	(195)	-1.21%
01-10-00-54-0150	Office Equipment	3,901	1,060	3,000	925	3,000	-	0.00%
01-10-00-54-1300	Postage	11,593	9,293	10,500	9,245	10,500	-	0.00%
	Materials & Supplies	27,746	23,472	29,625	25,890	29,430	(195)	-0.66%
01-10-00-57-5031	Transfer to TIF-Madison	-	-	-	-	25,000	25,000	
01-10-00-57-5032	Transfer to TIF-North	25,000	-	50,000	50,000	25,000	(25,000)	-50.00%
	Other Financing Uses	25,000	-	50,000	50,000	50,000	-	0.00%
10	Administration	1,646,739	1,590,412	1,594,016	1,529,675	1,581,807	(12,209)	-0.77%

BUDGET SNAPSHOT

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET
Contractual Services	\$453,655	\$401,856	\$398,306	\$454,984
Commodities	-	-	-	-
Total	\$453,655	\$401,856	\$398,306	\$454,984

DEPARTMENT DESCRIPTION

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

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

WSCDC is governed by a Board of Directors comprised of the Village Manager of Elmwood Park, Village Manager of Oak Park, Village Administrator of River Forest, Village Administrator of Forest Park and the City Manager of Park Ridge. The agency has an annual budget of just under \$4.8 million and runs on a calendar fiscal year. Member dues are calculated according to the number of calls for service generated by each member agency.

BUDGET ANALYSIS

The 2019 WSCDC Budget increased by 6.84% from the previous budget amount. WSCDC FY begins January 1.

	FY 2016 BUDGET	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET
WSCDC Budget	\$3,478,864	\$4,298,089	\$4,481,697	\$4,788,549
RF Costs	\$425,813	\$537,544	\$382,306	\$435,434
RF Percent of WSCDC	12.24%	12.02%	12.02%	13.73%

WSCDC is funded by contributions from each member based on their respective call volume. Due to a change in the method of call data collection for all entities in 2017, River Forest call volume increased substantially, but provided a more accurate count of actual call events. This change and the expansion in WSCDC's budget, due to equipment upgrades, accounts for the \$53,128 increase in the Village's FY 2020 contribution over FY 2019. When the State of Illinois passed the dispatch consolidation bill, River Forest's share of ETSB funds began being redistributed directly to WSCDC in November 2017. WSCDC is using those funds to discount each member's contribution, resulting in a \$228,784 savings on the FY 2020 budget. River Forest's participant allocation increased to 13.73% of the WSCDC due to usage smoothing after Forest Park's first year in WSCDC.

PERSONNEL SUMMARY

There are no personnel assigned to this division.

Village of River Forest
Budget Detail by Account
Fiscal Year 2020 Budget

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Increase (Decrease)	% Inc (Dec)
14	E911							
01-14-00-53-0380	Consulting Services	-	-	3,000	-	3,000	-	0.00%
01-14-00-53-0410	IT Support	8,000	8,000	8,000	8,000	8,000	-	0.00%
01-14-00-53-3100	Maintenance of Equipment	-	-	500	5,000	500	-	0.00%
01-14-00-53-4100	Training	1,050	-	1,050	-	1,050	-	0.00%
01-14-00-53-4250	Travel & Meeting	533	-	1,500	3,000	1,500	-	0.00%
01-14-00-53-4275	WSCDC Contribution	448,973	445,430	382,306	382,306	435,434	53,128	13.90%
01-14-00-53-4277	Citizens Corps Council	2,479	225	5,000	-	5,000	-	0.00%
01-14-00-53-4278	Medical Reserve Corp	-	-	500	-	500	-	0.00%
	Contractual Services	461,034	453,655	401,856	398,306	454,984	53,128	13.22%
14	E911	461,034	453,655	401,856	398,306	454,984	53,128	13.22%

Boards and Commissions

BUDGET SNAPSHOT

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET
Personal Services	-	-	-	-
Employee Benefits	-	-	\$1,137	\$1,272
Contractual Services	\$8,992	\$104,275	\$121,361	\$45,825
Commodities	\$24	\$150	\$630	\$175
Transfers	-	-	-	-
Total	\$9,016	\$104,425	\$123,128	\$47,272

DEPARTMENT DESCRIPTION

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

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

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

BUDGET ANALYSIS

Board of Fire and Police Commissioners

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

The total budget for the Board of Fire and Police Commissioners for FY 2020 is \$25,147, of which \$23,875 is for contractual services, which includes wages for the Secretary. The budget also includes \$1,272 for benefits for that position. A majority of the BFPC’s budget will be used toward the creation of new lists for the patrol officer position and firefighter/paramedic positions. It is anticipated that some of the work to create these new lists will occur during the third and fourth quarters of FY 2019.

**VILLAGE OF RIVER FOREST, ILLINOIS
BOARDS AND COMMISSIONS OVERVIEW
FISCAL YEAR 2020 BUDGET**

List	Expiration Date
Patrol Officer	July, 2019
Firefighter/Paramedic	June, 2020
Police Sergeant	November, 2020
Fire Lieutenant	November, 2020

Development Review Board

The Development Review Board holds hearings and makes recommendations to the Village Board of Trustees regarding planned development applications. Most expenses related to the Development Review Board are charged to the applicant. The Development Review Board budget for FY 2020 includes \$5,000 for consulting services. Most of the costs associated with planned development applications heard by the Development Review Board are reimbursed by the applicant.

Economic Development Commission

The Economic Development Commission will (1) advise the Village Board on the economic and community impact of potential developments, (2) Identify and assess underutilized properties to develop strategies for their highest and best use, (3) Encourage and support development within the Village in conjunction with existing corridor plans, land uses and the Village's development goals, (4) Investigate and recommend incentives to facilitate economic growth, (5) Maintain relationships with existing businesses and make recommendations to retain, enhance and market, (6) Receive direction from the Board of Trustees and provide feedback and recommendations, (7) Coordinate economic development outreach to surrounding units of local government. There are no expenses budgeted for the Economic Development Commission for FY 2020.

Finance and Administration Committee

The Finance and Administration Committee reviews the Village's policies and alternatives, and makes recommendations on matters relating to finance, budget, revenue, expenditures, compensation, benefits and pensions. There are no expenses budgeted for the Finance and Administration Committee for FY 2020. All consulting services associated with the audit and other matters overseen by this Committee are budgeted in the Administration General Fund budget.

Historic Preservation Commission

The Historic Preservation Commission (HPC) holds hearings and reviews applications for Landmark properties and Certificates of Appropriateness. The Commission also acts as a resource to the public providing education in the areas of historic and architectural preservation. The total budget for the Historic Preservation Commission for FY 2020 is \$2,500 for legal services for review of demolition applications for historic properties.

Local Ethics Commission

The Local Ethics Commission receives all complaints about violations of the River Forest Ethics Ordinance. There are no expenses budgeted for the Local Ethics Commission for FY 2020. As of this writing, there have been no complaints received.

**VILLAGE OF RIVER FOREST, ILLINOIS
BOARDS AND COMMISSIONS OVERVIEW
FISCAL YEAR 2020 BUDGET**

Plan Commission

The Plan Commission oversees the maintenance of the Comprehensive Plan that articulates the Village's general land use policies. The Comprehensive Plan update will have been completed in FY 2019. The FY 2020 budget includes funds for the implementation of recommendations from the Comprehensive Plan.

Sustainability Commission

The Sustainability Commission's purpose is to enhance the quality of life of its residents through the study and promotion of sustainable practices that conserve natural resources and protect the environment. The total budget for the Sustainability Commission for FY 2020 is \$5,000 for consulting services.

Traffic and Safety Commission

The function of the Traffic and Safety Commission is to review transit, parking and potentially hazardous traffic matters of the Village that have been referred to them. The Commission serves in an advisory capacity to the Village Board of Trustees. The total budget for the Traffic and Safety Commission for FY 2020 is \$5,000 for consulting services.

Zoning Board of Appeals

The Zoning Board of Appeals holds hearings and makes recommendations to the Village Board regarding applications for zoning variations, rezoning, zoning code text amendments, appeals and special use permits. The total budget for the Zoning Board of Appeals for FY 2020 is \$3,250. The budget consists of \$2,500 for legal services and \$750 for the publishing of legal notices.

PERSONNEL SUMMARY

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

Village of River Forest
Budget Detail by Account
Fiscal Year 2020 Budget

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Increase (Decrease)	% Inc (Dec)
15	Boards and Commissions							
01-15-00-52-0320	FICA	-	-	-	245	248	248	0.00%
01-15-00-52-0325	Medicare	-	-	-	57	58	58	0.00%
01-15-00-52-0330	IMRF	-	-	-	435	366	366	0.00%
01-15-00-52-0375	Fringe Benefits	-	-	-	400	600	600	0.00%
	Benefits	-	-	-	1,137	1,272	1,272	0.00%
01-15-00-53-0380	Consulting Services	-	-	77,450	86,359	15,000	(62,450)	-80.63%
01-15-00-53-0400	Secretarial Services	413	371	3,500	3,950	4,000	500	14.29%
01-15-00-53-0420	Legal Services	-	-	2,500	5,735	6,000	3,500	140.00%
01-15-00-53-4100	Training	-	-	1,000	-	1,000	-	0.00%
01-15-00-53-4250	Travel & Meeting	-	49	200	100	200	-	0.00%
01-15-00-53-4300	Dues & Subscriptions	375	-	375	375	375	-	0.00%
01-15-00-53-4400	Medical & Screening	2,892	5,954	3,000	3,000	3,000	-	0.00%
01-15-00-53-4450	Testing	8,962	2,270	15,000	20,300	15,000	-	0.00%
01-15-00-53-5300	Advertising/Legal Notice	621	348	1,250	1,542	1,250	-	0.00%
	Contractual Services	13,263	8,992	104,275	121,361	45,825	(58,450)	-56.05%
01-15-00-54-0100	Office Supplies	240	-	150	625	150	-	0.00%
01-15-00-54-1300	Postage	25	24	-	5	25	25	
	Materials & Supplies	265	24	150	630	175	25	16.67%
15	Boards and Commissions	13,529	9,016	104,425	123,128	47,272	(57,153)	-54.73%

Building & Development

BUDGET SNAPSHOT

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET
Personal Services	\$249,987	\$249,429	\$255,420	\$269,244
Employee Benefits	\$91,210	\$101,992	\$94,265	\$93,505
Contractual Services	\$122,169	\$108,545	\$92,430	\$110,135
Commodities	\$1,698	\$1,330	\$1,049	\$1,235
Transfers	\$3,005	\$2,687	\$2,687	1,440
Total	\$468,069	\$463,983	\$445,851	\$475,559

DEPARTMENT DESCRIPTION

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

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

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

BUDGET ANALYSIS

The FY 2020 budget is relatively stable compared to the FY 2019 budget with minor fluctuations in personnel/benefit costs and contractual services. Contractual services associated with various Building and Development goals are included in the Boards and Commissions budget (i.e. Comprehensive Plan implementation) as well as the Capital Improvement Fund (i.e. building permitting software). No new staff or staffing changes are proposed for FY 2020.

PERSONNEL SUMMARY

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
Building & Development	3.75	3.75	3.75

**VILLAGE OF RIVER FOREST, ILLINOIS
BUILDING OVERVIEW
FISCAL YEAR 2020 BUDGET**

LOOKING FORWARD: 2020 OBJECTIVES

Village Board Strategic Goal: Customer Service

1. Offer online building permit application submission, review and inspection status tracking, and contractor license application submission through new building permitting software
2. Identify and continually monitor vacant and Village-owned properties to ensure sufficient maintenance and upkeep of the structure
3. Work with builders and contractors to understand the changes resulting from the updated building code requirements
4. Continue to support the Historic Preservation Commission's public education efforts regarding the demolition delay process
5. Develop educational materials that guide residents through common zoning approval processes

Village Board Strategic Goal: Quality of Life

1. Continue to support Sustainability Commission initiatives related to building and development (e.g. solar and beekeeping permits)
2. Work alongside the Plan Commission, Zoning Board of Appeals and Development Review Board to implement initiatives identified in the Comprehensive Plan
3. Oversee demolition and construction activity associated with the mixed-use development at Lake and Lathrop
4. Oversee demolition and construction activity associated with the assisted living development at Chicago and Harlem

Village Board Strategic Goal: Performance & Efficiency

1. Begin implementation of building permit software solution and train staff on its use

Village Board Strategic Goal: Economic Development

See Goals listed under Administration

**VILLAGE OF RIVER FOREST, ILLINOIS
BUILDING OVERVIEW
FISCAL YEAR 2020 BUDGET**

REVIEWING THE YEAR: 2019 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: PERFORMANCE & EFFICIENCY

GOALS	STATUS
Continue scanning Building Department records for more efficient search and retrieval.	New records scanned as they are created; Village continues to identify archival records and utilize both in-house staff and third party resource to scan documents
Identify land and license management software solution, implement it and train staff on its use.	Village issued RFI and is currently evaluating options. Funds budgeted in FY 2020 CIP for new software

VILLAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOAL	STATUS
Complete renovations to lobby to improve customer service for building department customers by creating a workspace more conducive to their needs.	Completed
Investigate and include improved customer service options in website updates such as online permit and license applications.	Included as part of RFI for new building permitting software
Utilize the Village's Facebook page and new website for proactive messaging regarding property maintenance requirements.	Facebook, e-news and the Village's website were utilized to educate residents on various property maintenance requirements. Although not related to property maintenance, the Village also created project-specific web pages to help residents understand the planned development review process and obtain information about proposed developments
Evaluate the process of issuing a permit to ensure that permits that are issued are picked up by the applicant and the work is inspected.	To be completed by the end of March, 2019

VILLAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

GOALS	STATUS
Work alongside Fire Department to implement the Village's updated Building Code and create educational materials for the building community regarding the code changes.	In progress. To be completed in March, 2019
Work alongside the Plan Commission to complete the process of updating the Village's Comprehensive Plan.	In progress. A public hearing will be held in March and it is anticipated that the Village Board will adopt the new plan in late March/early April
Continue to support the Development Review Board and Zoning Board of Appeals in their review of variation and planned development applications.	The DRB held public hearings on 4 planned development applications including a mixed-use development at Lake and Lathrop, and an assisted living development at Chicago and Harlem. The ZBA held public hearings on 5 zoning variations and 7 text amendments

**VILLAGE OF RIVER FOREST, ILLINOIS
BUILDING OVERVIEW
FISCAL YEAR 2020 BUDGET**

PERFORMANCE MEASURES

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

MEASURES	FY 2018		FY 2019		FY 2020
	GOAL	ACTUAL	GOAL	ACTUAL (1 ST – 3 RD QUARTERS)	GOAL
Plan Reviews of Large Projects Completed in 3 Weeks or Less	95%	73%	95%	72%	95%
Re-Reviews of Large Projects Completed in 2 weeks or Less	95%	85%	95%	92%	95%
Plan Reviews of Small Projects Completed in 5 Days or Less	95%	100%	95%	100%	95%
Express Permits Issued at Time of Application	100%	100%	100%	100%	100%
Village Inspections Completed within 24 Hours of Request	100%	100%	100%	100%	100%
Contractual Inspections Passed	80%	88%	80%	92%	80%

**VILLAGE OF RIVER FOREST, ILLINOIS
BUILDING OVERVIEW
FISCAL YEAR 2020 BUDGET**

ACTIVITY MEASURES

Projected through the end of the fiscal year.

Measure	FY 2016	FY 2017	FY 2018	FY 2019
Building Permits	163	199	159	157
Plumbing Permits	245	270	219	263
Electrical Permits	199	212	195	194
Temporary Obstruction Permits	73	92	68	74
Parkway Opening Permits	32	54	26	34
Street Opening Permits	27	33	17	22
Miscellaneous Permits*	642	667	691	718
Building Inspections	714	801	950	929
Electrical Inspections	335	354	504	387
Plumbing Inspections	447	477	428	384
Code Enforcement Inspections	387	108	187	223
Code Enforcement Citations	65	54	73	53
Food Service Establishment Inspections				
Routine	-	78	95	86
Re-Inspection		5	5	10
Complaint/Other		5	2	4

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

Village of River Forest
Budget Detail by Account
Fiscal Year 2020 Budget

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Increase (Decrease)	% Inc (Dec)
20	Building and Development							
01-20-00-51-0200	Full-Time Salaries	188,270	243,451	247,556	254,070	267,371	19,815	8.00%
01-20-00-51-1700	Overtime	-	-	500	-	500	-	0.00%
01-20-00-51-1950	Insurance Refusal Reimbursemnt	1,350	1,350	1,373	1,350	1,373	-	0.00%
01-20-00-51-3000	Part-Time Salaries	58,166	5,186	-	-	-	-	
	Personal Services	247,786	249,987	249,429	255,420	269,244	19,815	7.94%
01-20-00-52-0320	FICA	14,224	15,027	15,190	18,450	15,961	771	5.08%
01-20-00-52-0325	Medicare	3,327	3,514	3,621	3,615	3,909	288	7.95%
01-20-00-52-0330	IMRF	25,062	26,105	27,366	26,935	24,556	(2,810)	-10.27%
01-20-00-52-0375	Fringe Benefits	2,040	2,028	1,980	1,980	1,980	-	0.00%
01-20-00-52-0400	Health Insurance	39,261	37,943	44,795	37,045	38,135	(6,660)	-14.87%
01-20-00-52-0425	Life Insurance	134	136	147	135	147	-	0.00%
01-20-00-52-0430	VEBA Contributions	6,140	6,457	8,893	6,105	8,817	(76)	-0.85%
	Benefits	90,187	91,210	101,992	94,265	93,505	(8,487)	-8.32%
01-20-00-53-0370	Professional Services	11,650	9,436	11,450	9,465	10,750	(700)	-6.11%
01-20-00-53-1300	Inspection Services	73,937	89,187	65,350	66,085	67,625	2,275	3.48%
01-20-00-53-1305	Plan Review Services	48,198	22,173	30,000	15,560	30,000	-	0.00%
01-20-00-53-3200	Vehicle Maintenance	105	41	400	95	400	-	0.00%
01-20-00-53-4100	Training	4,489	35	500	280	500	-	0.00%
01-20-00-53-4300	Dues & Subscriptions	842	267	845	945	860	15	1.78%
01-20-00-53-5300	Advertising/Legal Notices	2,502	1,029	-	-	-	-	
	Contractual Services	141,723	122,169	108,545	92,430	110,135	1,590	1.46%
01-20-00-54-0100	Office Supplies	127	123	400	965	500	100	25.00%
01-20-00-54-0150	Office Equipment	-	-	150	-	150	-	0.00%
01-20-00-54-0200	Gas & Oil	211	161	280	84	85	(195)	-69.64%
01-20-00-54-0600	Operating Supplies	-	1,414	500	-	500	-	0.00%
	Materials & Supplies	337	1,698	1,330	1,049	1,235	(95)	-7.14%
01-20-00-57-5013	Transfer to CERF	3,174	3,005	2,687	2,687	1,440	(1,247)	-46.41%
	Other Financing Uses	3,174	3,005	2,687	2,687	1,440	(1,247)	-46.41%
20	Building and Development	483,207	468,069	463,983	445,851	475,559	11,576	2.49%

BUDGET SNAPSHOT

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET
Personal Services	-	-	-	-
Employee Benefits	-	-	-	-
Contractual Services	\$144,960	\$132,000	\$167,185	\$172,000
Commodities	-	-	-	-
Transfers	-	-	-	-
Total	\$144,960	\$132,000	\$167,185	\$172,000

DEPARTMENT DESCRIPTION

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

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

BUDGET ANALYSIS

In FY 2019 the Village incurred additional legal fees as a result of one public safety disability pension application. In FY 2019 the matter regarding the Fire Lieutenants' efforts to unionize were resolved with the Lieutenants forming their own collective bargaining unit, separate from the Firefighters. Village Staff anticipate that expenses will be incurred in FY 2019 and FY 2020 to conclude contract negotiations with the Firefighters as well as an initial contract with the Fire Lieutenants. Staff also anticipates expenses in FY 2019 and FY 2020 associated with the FOP (Police Officers and Sergeants) and Local 150 (Public Works Maintenance Workers and Water Operators), whose existing collective bargaining agreements expire April 30, 2019.

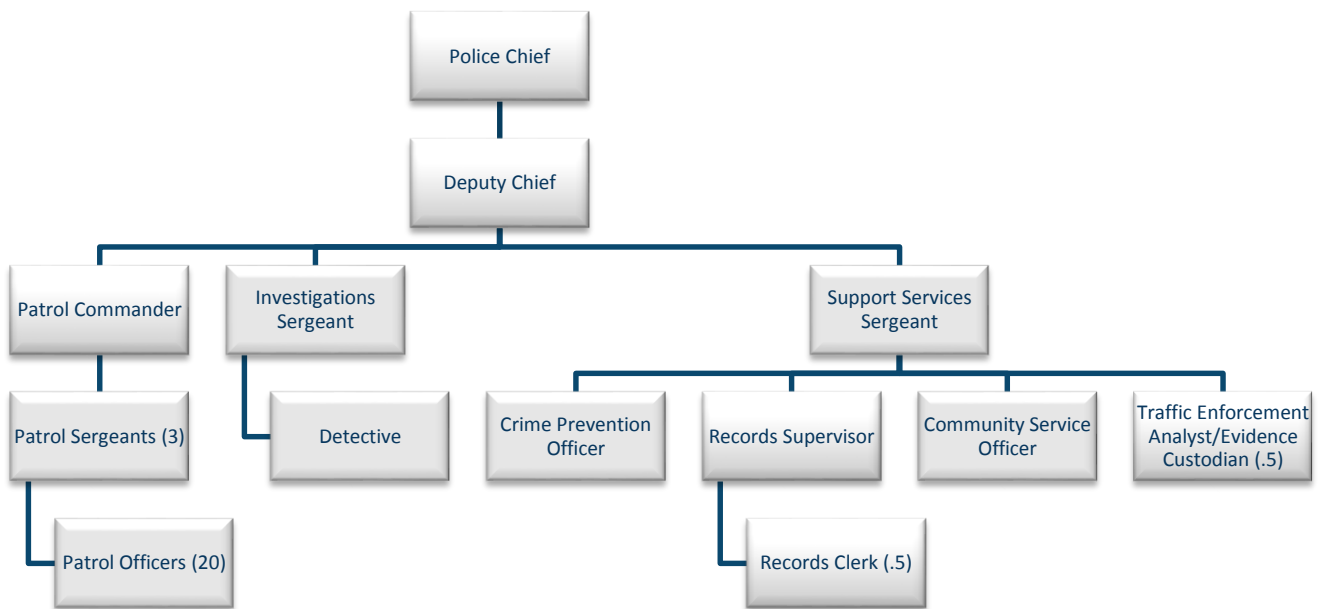
PERSONNEL SUMMARY

There are no personnel assigned to this division.

Village of River Forest
Budget Detail by Account
Fiscal Year 2020 Budget

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Increase (Decrease)	% Inc (Dec)
30	Legal Services							
01-30-00-53-0420	Labor and Employment Legal Svc	53,160	7,980	20,000	34,500	50,000	30,000	150.00%
01-30-00-53-0425	Village Attorney	109,605	124,980	100,000	120,685	110,000	10,000	10.00%
01-30-00-53-0426	Village Prosecutor	13,005	12,000	12,000	12,000	12,000	-	0.00%
	Contractual Services	175,771	144,960	132,000	167,185	172,000	40,000	30.30%
30	Legal Services	175,771	144,960	132,000	167,185	172,000	40,000	30.30%

Police Organizational Chart



BUDGET SNAPSHOT

CATEGORY	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET
Personal Services	\$3,206,403	\$3,251,564	\$3,206,527	\$3,478,718
Employee Benefits	\$2,069,536	\$2,267,359	\$2,189,243	\$2,316,469
Contractual Services	\$259,704	\$257,483	\$260,355	\$258,979
Commodities	\$120,056	\$147,544	\$151,702	\$164,330
Transfers	\$137,854	\$158,304	\$158,304	\$186,687
Total	\$5,793,553	\$6,082,254	\$5,966,131	\$6,405,183

DEPARTMENT DESCRIPTION

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

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

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

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

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

BUDGET ANALYSIS

For FY 2020, an increase of 7% in Personal Services is noted. This increase is primarily due to labor/management contractual obligations, which includes cost of living, holiday pay, and overtime increases. With regard to Employee Benefits, a slight 2% increase is noted. This slight rise in costs is primarily due to Medicare, health insurance, retiree health insurance, and pension contribution increases. Contractual Services remains fairly even in FY 2020. A moderate increase of 11% is noted for Materials and Supplies in FY 2020. This increase is primarily due to a one-time cost of \$26,244 to fund the Pole Mounted Radar Speed Display Signs, which were moved from the CERF/CIF funding sources to the General Fund as part of the FY 2020 Capital Improvement Plan. Other factors included increases in Gas & Oil costs, along with increases in Evidence Program equipment and supplies.

**VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2020 BUDGET**

PERSONNEL SUMMARY

	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET
Sworn Officers	28	28	28
Non-Sworn	3	3	3
TOTAL POLICE FTEs	31	31	31

VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2020 BUDGET

LOOKING FORWARD: FY2020 OBJECTIVES

Village Board Strategic Goal: Customer Service

Work with the GIS consortium to implement a crime map on the Village's website that utilizes data from the CAD system, and is presented in an easy to read and user friendly way. This will allow residents to review events in their neighborhood and throughout the Village. This type of transparency will help enhance trust between the residents and the Village.

Host quarterly Community Crime Prevention Meetings, as part of a strong public outreach strategy, and utilizing electronic communications to broaden our outreach.

Implement community/problem policing oriented strategies - attend block parties, as well as expanding the Police Department's presence at community events and functions taking place at schools, parks, and the Community Center. Look for new opportunities to engage the public on ongoing police-related matters in the community and identify crime or related traffic priorities.

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

Village Board Strategic Goal: Quality of Life

Conduct enhanced traffic enforcement strategies to address resident, school official, and officer driven safety concerns. This will include tactics which are data driven and accomplished with the use of message boards, speed radar trailers, decoy squad cars, and high visibility patrols. Both educational and enforcement methods will be utilized.

Foster intergovernmental cooperation with other law enforcement agencies (WEDGE, WESTAF, State and County Fusion Centers, and School Safety Task Force), and other public/private partners to address regional crime patterns, Part I violent offenses, and quality of life issues where shared resources provide both effectiveness and efficiency.

Village Board Strategic Goal: Performance & Efficiency

Review, update, distribute, and provide training on modified department policies and procedures. Priority will be placed on general orders which create the high potential for liability to the department, such as: Use of Force, Pursuits, Investigations, Arrests, Training, etc. Job descriptions will also be reviewed and updated to reflect current standards.

In late 2017, the Illinois Law Enforcement Training and Standards Board implemented a list of mandated training criteria for all police officers in Illinois. Some of these areas include: crisis intervention, civil rights, cultural competency, use of force, and procedural justice. The use of in-house training, state and regional supported training, and local educational opportunities will be incorporated to accomplish this undertaking.

Increase professional development of corporals, sergeants, and command staff through Northwestern University Center for Public Safety's supervisory, management, and executive programs. In addition, courses offered by the Illinois Law Enforcement Training and Standards Board Executive Institute in the areas of leadership, ethics, and diversity/inclusion will be attended.

**VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2020 BUDGET**

REVIEWING THE YEAR: FY2019 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOALS	STATUS
Work with the GIS consortium to implement a crime map on the Village's website that utilizes data from the CAD system, and is presented in an easy to read and user friendly way. This will allow residents to review events in their neighborhood and throughout the Village. This type of transparency will help enhance trust between the residents and the Village.	Several meetings with the Village's GIS consortium representatives have netted positive progress with regard to what crime maps need to supply to public and a beta view. The GIS consortium is working with the CAD system to program and format the merging of data to be placed on a user friendly crime map. The Village was assigned a new representative from the consortium which should help move these related projects along in a timely manner.
Host quarterly Community Crime Prevention Meetings, as part of a strong public outreach strategy.	The Police Department hosted four (4) Community Crime Prevention Meetings and one (1) break-out meeting with a group of engaged residents. These meeting were successful and focused on services offered, crime trends, guest speakers, and preventative strategies, plus an open questions and answer portion.
Implement community/problem policing oriented strategies - attend block parties, as well as expanding the Police Department's presence at community events and functions taking place at schools, parks, and the Community Center. Look for new opportunities to engage the public on ongoing police-related matters in the community and identify crime or related traffic priorities.	Officers increased participation at block parties, park district events, community events, and school sponsored events. Officers not only looked for opportunities to be in attendance but to engage in community related matters outside of any enforcement situation or call for service. These strategies included enhanced bike patrols and foot patrols in our businesses districts and public parks.
Utilize existing Village communication tools (website, e-news, Facebook, crime alerts) as part of well-rounded outreach campaign on timely and important issues.	Facebook, the recently designed Village Website, E-news, Community Bulletins, Community Meetings, new Neighborhood Canvass Crime Alert door hangers, enhanced use of Village's Notification/Alerts, improved Press Releases, and increased face-to-face and phone citizen outreach have been priorities in this ongoing campaign.

VILLAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

GOAL	STATUS
Conduct enhanced traffic enforcement strategies to address resident, school official, and officer driven safety concerns. This will include tactics which are data driven and accomplished with the use of message boards, speed radar trailers, decoy squad cars, and high visibility patrols. Both educational and enforcement methods with be utilized.	Increased traffic enforcement with the use of data driven mapping and citizen concerns allowed officers to prioritize areas of focus. A blended approach of education and enforcement was utilized to influence driver behavior. The use of decoy cars, message boards, speed trailers, and high visibility saturation patrols augmented these strategies.
Foster intergovernmental cooperation with other law enforcement agencies (WEDGE, WESTAF, State and	The Department hosted several taskforce and intelligence sharing meetings. This not only allowed for collaboration

**VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2020 BUDGET**

County Fusion Centers, and School Safety Task Force), and other public/private partners to address regional crime patterns, Part I violent offenses, and quality of life issues where shared resources provide both effectiveness and efficiency.

and opportunities for sharing resources but afforded officers the ability to network and build new public and private partnerships. The Department continues to actively engage with taskforces and other public/private organizations to look for quality of life solutions for River Forest residents.

VILLAGE BOARD STRATEGIC GOAL: PERFORMANCE AND EFFICIENCY

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

VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2020 BUDGET

PERFORMANCE MEASURES

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

MEASURES	FY 2018		FY 2019		FY 2020
	GOAL	ACTUAL (1 ST – 4 TH QTRS)	GOAL	ACTUAL (1 ST – 3 RD QTRS)	GOAL
4:00 Minute Average Police Response Time for Priority Calls for Service	4:00 minutes	3.96 minutes	4:00 minutes	3.76 minutes	4:00 minutes
Staff Injuries on Duty Resulting in Lost Work Days	 50%	1 injury 4 days	 50%	1 Injury 19 days	0 days lost
Reduction in Number of Claims Filed for Property or Vehicle Damage Caused by the Police Department	0 Claims 	1 Claims	0 Claims	4 Claims	0 Claims
Improve Communication with Bargaining Unit and Reduce Number of Grievances	 25%	0 Grievances	 25%	0 Grievances	0 Grievances
Reduce Overtime and Improve Morale by Reducing Sick Leave Usage. Comparison of FY 2018 and FY 2019	 10 %	141 days 50 FMLA	 10 %	77 days 43 FMLA	 10 %

**VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2020 BUDGET**

ACTIVITY MEASURES

Activity is measured by calendar year.

Measure	2015	2016	2017	2018
Calls for Service/Events ***	***	24,641	28,058	17,284
Part I Offenses*	282	308	307	248
Part II Offenses**	762	841	895	830
Traffic Citations	2,962	2,680	2,277	2,592
Parking and Compliance Citations	5,171	5,357	5,199	5,953
Traffic Accidents	588	554	566	541
Part I Arrests- Adult	102	102	133	110
Part I Arrests- Juvenile	15	7	8	6
Part II Arrests- Adult	627	564	609	536
Part II Arrests- Juvenile	16	22	36	21
Special Event Permits	10	16	16	13
Film Permits	35	26	10	15

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

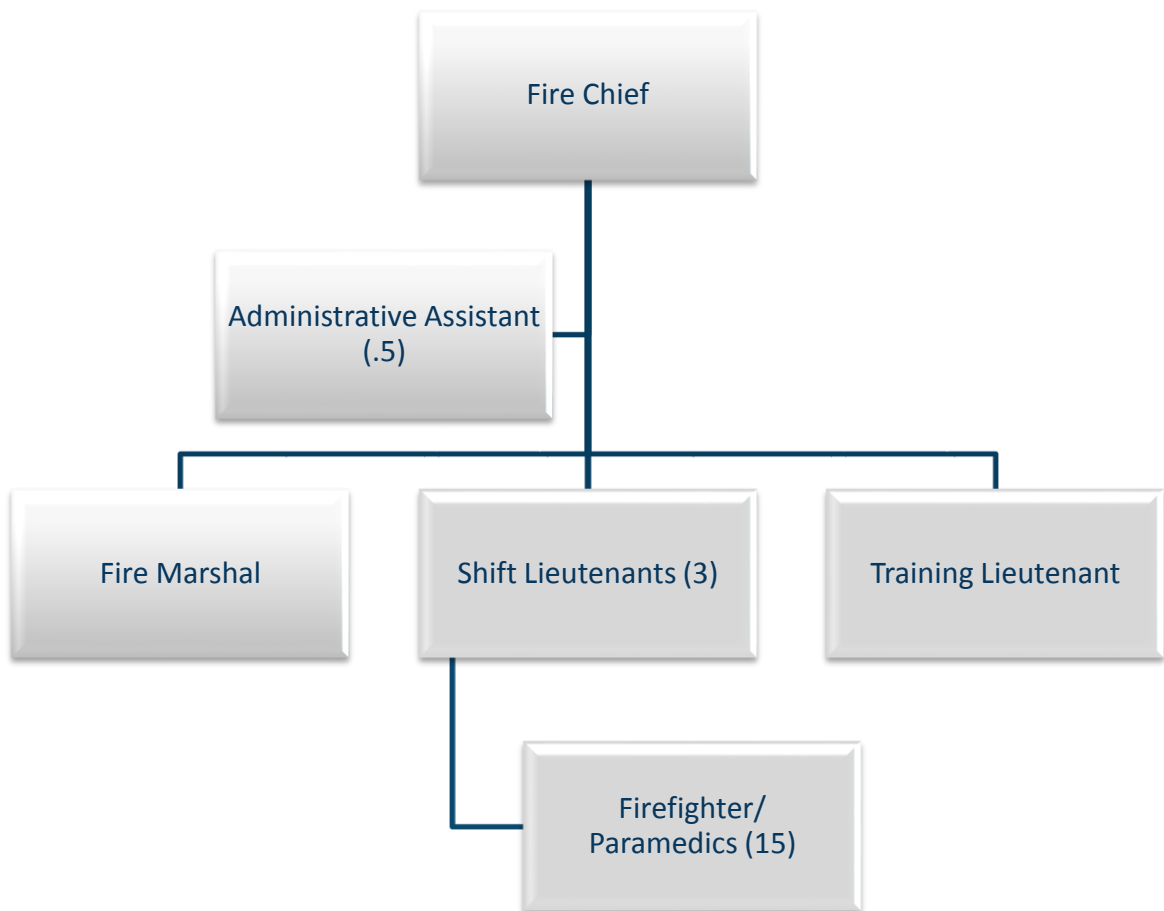
** Part II offenses include Simple Battery, Assault, Criminal Trespass, Disorderly Conduct and all other misdemeanor offenses.

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

Village of River Forest
Budget Detail by Account
Fiscal Year 2020 Budget

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Increase (Decrease)	% Inc (Dec)
40	Police Department							
01-40-00-51-0100	Salaries Sworn	2,528,009	2,674,875	2,671,534	2,633,150	2,892,596	221,062	8.27%
01-40-00-51-0200	Salaries Regular	118,500	124,641	130,730	130,555	129,684	(1,046)	-0.80%
01-40-00-51-1500	Specialist Pay	39,692	36,578	40,426	35,772	40,333	(93)	-0.23%
01-40-00-51-1600	Holiday Pay	102,753	106,589	125,869	114,532	130,329	4,460	3.54%
01-40-00-51-1700	Overtime	189,398	181,338	175,000	168,886	180,250	5,250	3.00%
01-40-00-51-1727	IDOT STEP Overtime	7,828	11,226	19,788	7,128	19,323	(465)	-2.35%
01-40-00-51-1750	Compensated Absences-Retiremt	-	1,434	-	39,475	-	-	0.00%
01-40-00-51-1800	Educational Incentives	37,050	37,490	40,100	40,100	36,800	(3,300)	-8.23%
01-40-00-51-1950	Insurance Refusal Reim	-	300	1,525	900	925	(600)	-39.34%
01-40-00-51-3000	Part-Time Salaries	30,462	31,932	46,592	36,029	48,478	1,886	4.05%
	Personal Services	3,053,692	3,206,403	3,251,564	3,206,527	3,478,718	227,154	6.99%
01-40-00-52-0320	FICA	9,108	9,583	12,079	10,910	12,164	85	0.70%
01-40-00-52-0325	Medicare	40,996	44,311	44,672	42,014	47,955	3,283	7.35%
01-40-00-52-0330	IMRF	19,170	17,911	18,364	18,354	15,453	(2,911)	-15.85%
01-40-00-52-0375	Fringe Benefits	1,800	1,625	1,800	1,200	1,800	-	0.00%
01-40-00-52-0400	Health Insurance	406,712	458,118	482,880	482,880	481,615	(1,265)	-0.26%
01-40-00-52-0420	Health Insurance - Retirees	72,985	76,303	83,526	85,914	91,713	8,187	9.80%
01-40-00-52-0425	Life Insurance	2,072	1,940	2,057	2,016	2,131	74	3.60%
01-40-00-52-0430	VEBA Contributions	67,302	65,147	76,614	76,614	79,638	3,024	3.95%
01-40-00-53-0009	Contribution to Police Pension	1,329,644	1,394,597	1,545,367	1,469,341	1,584,000	38,633	2.50%
	Benefits	1,949,790	2,069,536	2,267,359	2,189,243	2,316,469	49,110	2.17%
01-40-00-53-0200	Communications	3,602	3,710	3,068	3,068	3,148	80	2.61%
01-40-00-53-0385	Administrative Adjudication	18,430	19,110	23,220	20,301	23,740	520	2.24%
01-40-00-53-0410	IT Support	5,943	11,317	14,266	14,266	15,766	1,500	10.51%
01-40-00-53-0430	Animal Control	950	1,390	2,500	1,150	2,500	-	0.00%
01-40-00-53-3100	Maint of Equipment	9,265	2,573	14,816	13,472	15,316	500	3.37%
01-40-00-53-3200	Maintenance of Vehicles	54,962	48,574	45,000	45,000	47,131	2,131	4.74%
01-40-00-53-3600	Maintenance of Buildings	134	52	1,000	1,000	1,000	-	0.00%
01-40-00-53-4100	Training	15,748	23,230	24,950	24,950	32,960	8,010	32.10%
01-40-00-53-4200	Community Support Services	141,394	125,650	102,605	102,605	88,700	(13,905)	-13.55%
01-40-00-53-4250	Travel & Meeting	991	1,569	4,450	4,450	4,450	-	0.00%
01-40-00-53-4300	Dues & Subscriptions	8,672	10,708	8,303	8,303	8,303	-	0.00%
01-40-00-53-4350	Printing	2,095	5,417	5,790	5,790	5,500	(290)	-5.01%
01-40-00-53-4400	Medical & Screening	4,765	4,040	5,015	10,000	5,465	450	8.97%
01-40-00-53-5400	Damage Claims	-	2,364	2,500	6,000	5,000	2,500	100.00%
	Contractual Services	266,949	259,704	257,483	260,355	258,979	1,496	0.58%
01-40-00-54-0100	Office Supplies	7,570	9,900	10,000	9,000	10,000	-	0.00%
01-40-00-54-0150	Equipment	-	-	-	-	26,244	26,244	0.00%
01-40-00-54-0200	Gas & Oil	34,143	36,272	40,581	44,009	44,449	3,868	9.53%
01-40-00-54-0300	Uniforms Sworn Personnel	30,499	29,223	27,400	27,400	27,683	283	1.03%
01-40-00-54-0310	Uniforms Other Personnel	398	246	800	800	1,200	400	50.00%
01-40-00-54-0400	Prisoner Care	2,664	2,675	2,608	2,608	3,540	932	35.74%
01-40-00-54-0600	Operating Supplies	3,615	7,938	9,868	7,000	6,268	(3,600)	-36.48%
01-40-00-54-0601	Radios	1,335	2,910	12,595	12,595	8,350	(4,245)	-33.70%
01-40-00-54-0602	Firearms and Range Supplies	10,885	11,805	16,440	16,440	17,640	1,200	7.30%
01-40-00-54-0603	Evidence Supplies	4,723	6,895	6,950	13,450	7,650	700	10.07%
01-40-00-54-0605	DUI Expenditures	4,299	4,673	7,632	7,000	7,038	(594)	-7.78%
01-40-00-54-0610	Drug Forfeiture Expenditures	2,085	2,792	6,110	6,000	1,616	(4,494)	-73.55%
01-40-00-54-0615	Article 36 Exp	5,162	4,728	6,560	5,400	2,652	(3,908)	-59.57%
	Materials & Supplies	107,378	120,056	147,544	151,702	164,330	16,786	11.38%
01-40-00-57-5013	Transfer to CERF	140,764	137,854	158,304	158,304	186,687	28,383	17.93%
	Other Financing Uses	140,764	137,854	158,304	158,304	186,687	28,383	17.93%
40	Police Department	5,518,572	5,793,553	6,082,254	5,966,131	6,405,183	322,929	5.31%

Fire Organizational Chart



BUDGET SNAPSHOT

CATEGORY	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET
Personal Services	\$2,216,929	\$2,279,453	\$2,169,787	\$2,324,906
Employee Benefits	\$1,559,236	\$1,852,568	\$1,732,943	\$1,886,219
Contractual Services	\$109,036	\$129,041	\$211,915	\$119,176
Commodities	\$47,768	\$57,050	\$57,303	\$56,484
Transfers	\$157,592	\$148,093	\$148,093	\$160,509
Total	\$4,090,561	\$4,466,205	\$4,320,041	\$4,547,294

DEPARTMENT DESCRIPTION

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

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

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

BUDGET ANALYSIS

The FY 2020 Budget reflects an increase of \$81,089 from the FY 2019 Budget due to an increase in the annual contributions to the Fire Pension Fund of \$70,852 and a \$20,000 increase in overtime.

While the FY 2020 overtime budget is \$20,000 more than the \$120,000 budgeted for FY 2019, the FY 2020 budget recommends \$140,000 to more accurately reflect expected expenditures. The Fire Department will likely experience one or two retirements that will significantly increase the overtime budget next year.

PERSONNEL SUMMARY

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
Sworn Officers	21	20	20
Civilian Fire Marshal and Administrative Assistant	1.5	1.5	1.5
TOTAL FIRE FTEs	22.5	21.5	21.5

VILLAGE OF RIVER FOREST, ILLINOIS
FIRE OVERVIEW
FISCAL YEAR 2020 BUDGET

LOOKING FORWARD: 2020 OBJECTIVES

Village Board Strategic Goal: Customer Service

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

Village Board Strategic Goal: Quality of Life

1. Improve the community's emergency preparedness with programs participated in and taught by volunteers from our village, along with first responders, as train-the-trainer educators. Both Fire and Police personnel will work with our Community Emergency Response Team (CERT) to implement this goal.
2. Train with surrounding communities to be prepared for mass casualty incidents such as active shooter.
3. Exercise the Village's Emergency Operations Plan with all emergency preparedness drills, including TRIPCOM Pharmaceutical Distribution Plan.

Village Board Strategic Goal: Performance and Efficiency

1. Implement new technology with the computer aided dispatch system (CAD) and other software to minimize accidents.
2. Develop electronic performance of property fire inspections through Firehouse and other software.
3. Improve response times by working with the West Suburban Consolidated Dispatch Center (WSCDC) to establish current and consistent policies on dispatch, along with improved dispatching communications through digital dispatch protocols.
4. Update Building Codes to the 2015 ICC Code Series.
5. Continue new officer development training on Incident Management with 'Blue Card' command system by calendar year 2020.
6. Update Operations manual.

**VILLAGE OF RIVER FOREST, ILLINOIS
FIRE OVERVIEW
FISCAL YEAR 2020 BUDGET**

REVIEWING THE YEAR: 2019 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOALS	STATUS
Improve fire and safety awareness through increased public education in the schools.	Completed 45 public safety education programs community-wide, making contact with 3,805 residents, students and businesses, an increase of 55% in contacts.
Continue improvement in fire protection services to achieve a lower Insurance Services Office (ISO) Public Protection Classification rating. Upon accomplishment this will provide property owners the ability to reduce their costs for fire insurance throughout our community.	Public Protection Classification rating survey completed by ISO in November of 2016. River Forest maintained a rating of Class 3 (1 = superlative – 10 = non-existent). Some adjustments have been made to try to increase our score during the next review.

VILLAGE BOARD STRATEGIC GOAL: PERFORMANCE AND EFFICIENCY

GOALS	STATUS
Improve Fire Prevention efficiency by utilizing new technology designed to streamline physical property inspections. This is determinant on funding for new programs and data resource equipment.	The Fire Marshal established new, effective programs that enhance public education and safety. Firehouse software is the backbone of the inspection process and ties in with our records management to provide the most current information to first responders when answering emergency calls. The new Administrative Assistant has been invaluable in streamlining Fire Prevention activities and Fire Department administration.
Progress all firefighters to Advanced Firefighter level certification through the Office of the State Fire Marshal and develop Lieutenants to Fire Officer II level.	Twelve of the 15 firefighters have successfully completed this training. The remaining firefighters have been with the department two years or less. All four Lieutenants were promoted in 2016 and all have already accomplished advanced leadership training.
Investigate and apply for available grants, along with alternative funding for apparatus and equipment.	One firefighter and two Lieutenants were awarded scholarships through the Illinois Fire Chiefs' Association, reducing our training costs. Several needed classes funded by a FEMA grant were utilized. An Assistance to Firefighters Grant has been applied for to replace our aging portable radios.
Improve response times. Work with West Suburban Consolidated Dispatch Center to improve call processing times and work with Fire Officers on turn-out of apparatus.	Working with West Suburban Consolidated Dispatch Center on 'call taking' process and a 'HOT DISPATCH' protocol for emergency response. Improvements to digital dispatching will assist in reducing our total response times.
Update building codes to the 2015 ICC Code Series	The codes updates are currently under revision and should be completed before the end of FY 2020.

**VILLAGE OF RIVER FOREST, ILLINOIS
FIRE OVERVIEW
FISCAL YEAR 2020 BUDGET**

VILLAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

GOALS	STATUS
Improve public preparedness for all River Forest citizens with participation in Citizen Corps Council, to include Community Emergency Response Team (CERT) and Medical Reserve Corps (MRC). Assist in providing specialized training to the residents in fire suppression, disaster first aid, light search and rescue and communications.	Working with new Citizens' Corps leadership with loss of previous coordinator in May 2017. Annually completed training in CPR/AED, First Aid, Sheltering, Fire Behavior and Damage Assessment. Repeat training as new volunteers are recruited.
Work with Police to develop a Citizen Fire and Police Academy.	Assisted the Police Department's Police Academy with training programs in CPR/AED and First Aid and fire safety.
Exercise the Village's Emergency Operations Plan with all emergency preparedness drills, including TRIPCOM Pharmaceutical Distribution Plan.	Participated in several emergency preparedness drills, including TRIPCOM, Midway Airport disaster drill, and Active Shooter/Mass Casualty training.

VILLAGE OF RIVER FOREST, ILLINOIS
FIRE OVERVIEW
FISCAL YEAR 2020 BUDGET

PERFORMANCE MEASURES

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

MEASURES	CALENDAR YEAR 2017		CALENDAR YEAR 2018		2019
	GOAL	ACTUAL	GOAL	ACTUAL	GOAL
Maintain Fire / Rescue Quality Standard of high priority turnout times at an average of 1:20 minutes or less as established in NFPA 1710 (4.1.2.1)	1:15	1:10	1:15	1:10	1:15
Maintain Fire / Rescue Quality Standard of high priority response times at an average of 4:00 minutes or less as established in NFPA 1710 (4.1.2.1)	4:00	3:59	4:00	4:11	4:00
Customer complaints and/or public safety professional complaint of less than one percent of total call volume	<1%	0%	<1%	0%	<1%
Medical complaints filed by medical director and/or hospital personnel of less than one percent of total call volume	<1%	0%	<1%	0%	<1%
All commercial, multi-family, educational properties inspected once per year. High hazard properties inspected twice per year.	434	371	385	386	383
Complete 268 hours of training for each shift personnel.	4,824	5,372	4,824	4,916	4,824
Inspect and flush 446 fire hydrants within the village semiannually. Inspect, flush and flow test pressure annually.	446 X 2	887	446 X 2	892	446

VILLAGE OF RIVER FOREST, ILLINOIS
FIRE OVERVIEW
FISCAL YEAR 2020 BUDGET

ACTIVITY MEASURES

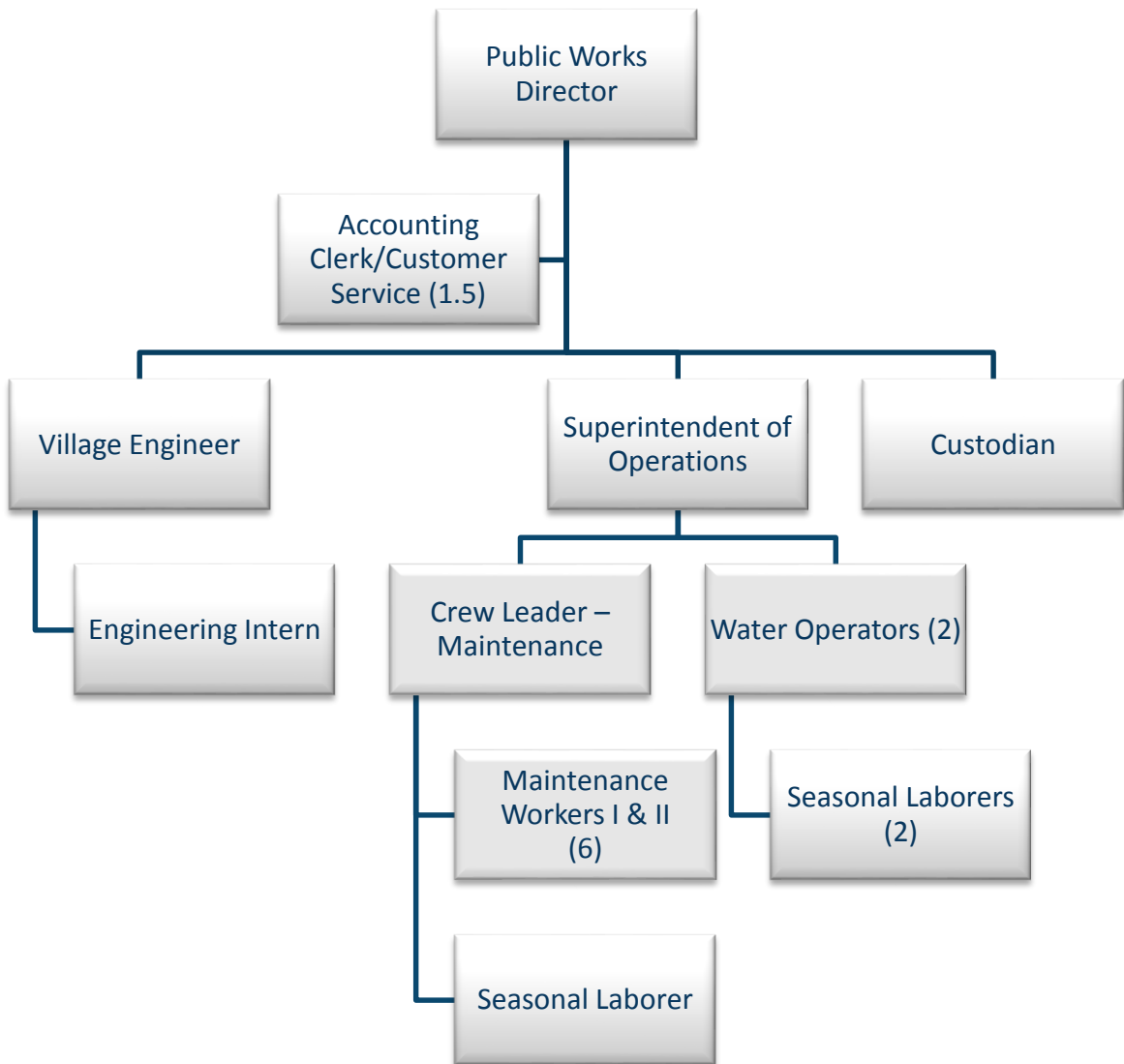
Activity evaluated on a continual basis to ensure delivery of efficient and effective services (measured by calendar year).

MEASURES	2014	2015	2016	2017	2018
Emergency Fire Responses	871	824	764	637	822
Building Fires	32	26	17	27	29
Cooking related Fires	56	37	39	20	58
Other Fires	11	6	14	27	20
Severe Weather	1	1	0	3	0
Hazardous Conditions (no fire)	71	69	85	59	85
Service Calls	183	157	132	142	177
Good Intent Call	285	275	207	255	334
False Alarms	229	253	270	357	294
Emergency Medical Responses	1,106	1,302	1,202	1,161	1,255
Total Calls for Service	1,977	2,126	1,966	2,053	2,255
Patient Contacts	1,095	1,332	1,226	1,233	1,329
ALS	546	659	594	501	477
BLS	549	673	632	732	852
Refused Transport	265	342	280	329	348
Simultaneous Calls	352	190	333	325	367
Percent of Simultaneous Calls	17.80%	8.94%	16.94%	15.83%	16.27%
Average Emergency Response Time	4:00	4:08	4:03	3:59	4:11
Dollar Value of Property	\$7,377,804	\$1,611,500	\$2,736,370	\$3,736,000	\$2,913,500
Saved	\$7,322,795	\$1,502,090	\$2,703,750	\$3,184,325	\$2,808,480
Percent Saved	99.25%	93.21%	98.81%	85.23%	96.4%
Loss	\$55,009	\$109,410	\$32,620	\$551,675	\$105,020
Public Education Programs/Contacts	10/350	44/3,048	39/3,016	48/2,452	45/3,805

Village of River Forest
Budget Detail by Account
Fiscal Year 2020 Budget

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Increase (Decrease)	% Inc (Dec)
50	Fire Department							
01-50-00-51-0100	Salaries Sworn	1,798,478	1,771,136	1,818,361	1,689,238	1,839,755	21,394	1.18%
01-50-00-51-0200	Salaries Regular	65,509	74,758	80,233	79,413	81,838	1,605	2.00%
01-50-00-51-1500	Specialist Pay	131,850	139,249	136,475	136,475	138,016	1,541	1.13%
01-50-00-51-1600	Holiday Pay	68,914	73,419	77,311	77,311	76,499	(812)	-1.05%
01-50-00-51-1700	Overtime	221,665	136,735	120,000	140,000	140,000	20,000	16.67%
01-50-00-51-1750	Compensated Absences	43,241	-	-	-	-	-	0.00%
01-50-00-51-1800	Educational Incentives	16,600	14,600	14,600	14,850	14,800	200	1.37%
01-50-00-51-1950	Insurance Refusal Reimb	2,625	1,750	1,500	1,500	1,525	25	1.67%
01-50-00-51-3000	Part-Time Salaries	-	5,281	30,973	31,000	32,473	1,500	4.84%
	Personal Services	2,348,881	2,216,929	2,279,453	2,169,787	2,324,906	45,453	1.99%
01-50-00-52-0100	ICMA Retirement Contract	8,262	1,620	-	-	-	-	
01-50-00-52-0320	FICA	3,995	4,893	6,932	6,932	7,124	192	2.77%
01-50-00-52-0325	Medicare	32,910	30,714	33,048	33,048	33,724	676	2.05%
01-50-00-52-0330	IMRF	7,575	8,711	12,244	12,244	10,459	(1,785)	-14.58%
01-50-00-52-0375	Fringe Benefits	1,800	1,325	1,200	1,200	1,200	-	0.00%
01-50-00-52-0400	Health Insurance	270,801	291,639	310,124	303,200	275,822	(34,302)	-11.06%
01-50-00-52-0420	Health Insurance - Retirees	23,398	34,986	40,174	39,314	35,225	(4,949)	-12.32%
01-50-00-52-0425	Life Insurance	1,164	1,372	1,487	1,251	1,456	(31)	-2.08%
01-50-00-52-0430	VEBA Contributions	44,777	50,277	54,194	54,194	57,192	2,998	5.53%
01-50-00-53-0010	Contribution to Fire Pension	1,086,300	1,133,699	1,393,165	1,281,560	1,464,017	70,852	5.09%
	Benefits	1,480,983	1,559,236	1,852,568	1,732,943	1,886,219	33,651	1.82%
01-50-00-53-0200	Communications	5,090	924	6,300	1,000	2,300	(4,000)	-63.49%
01-50-00-53-0410	IT Support	4,826	5,582	7,126	6,200	7,126	-	0.00%
01-50-00-53-3100	Maintenance of Equipment	6,307	5,613	7,300	3,300	8,050	750	10.27%
01-50-00-53-3200	Maintenance of Vehicles	46,354	50,223	38,250	38,250	34,250	(4,000)	-10.46%
01-50-00-53-3300	Maint of Office Equipment	-	-	500	-	500	-	0.00%
01-50-00-53-3600	Maintenance of Buildings	3,123	4,017	3,500	3,000	3,500	-	0.00%
01-50-00-53-4100	Training	17,937	10,705	24,750	13,000	24,500	(250)	-1.01%
01-50-00-53-4200	Community Support Services	14,577	12,845	16,300	16,300	16,300	-	0.00%
01-50-00-53-4250	Travel & Meeting	976	2,770	6,550	2,500	3,950	(2,600)	-39.69%
01-50-00-53-4300	Dues & Subscriptions	2,632	2,888	3,465	3,465	3,700	235	6.78%
01-50-00-53-4400	Medical & Screening	345	9,428	15,000	15,000	15,000	-	0.00%
01-50-00-53-5400	Damage Claims	-	4,041	-	109,900	-	-	
	Contractual Services	102,165	109,036	129,041	211,915	119,176	(9,865)	-7.64%
01-50-00-54-0100	Office Supplies	748	487	1,500	500	1,500	-	0.00%
01-50-00-54-0200	Gas & Oil	12,644	13,253	14,850	13,103	13,234	(1,616)	-10.88%
01-50-00-54-0300	Uniforms Sworn Personnel	17,693	18,589	17,400	17,400	18,450	1,050	6.03%
01-50-00-54-0600	Operating Supplies	23,544	15,439	23,300	26,300	23,300	-	0.00%
	Materials & Supplies	54,629	47,768	57,050	57,303	56,484	(566)	-0.99%
01-50-00-57-5013	Transfer to CERF	156,297	157,592	148,093	148,093	160,509	12,416	8.38%
	Other Financing Uses	156,297	157,592	148,093	148,093	160,509	12,416	8.38%
50	Fire Department	4,142,954	4,090,561	4,466,205	4,320,041	4,547,294	81,089	1.82%

Public Works Organizational Chart



Public Works- Administration & Operations

BUDGET SNAPSHOT

CATEGORY	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET
Personal Services	\$567,535	\$560,496	\$592,664	\$575,812
Employee Benefits	\$248,324	\$256,441	\$256,192	\$258,775
Contractual Services	\$574,652	\$542,730	\$501,903	\$581,510
Commodities	\$130,360	\$143,676	\$152,306	\$174,874
Transfers	\$117,582	\$115,087	\$115,087	\$108,159
Total	\$1,638,453	\$1,618,430	\$1,618,152	\$1,699,130

DEPARTMENT DESCRIPTION

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

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

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

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

BUDGET ANALYSIS

The 2020 Budget includes the following:

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

Trees: The Budget reflects a cost of \$35,000 for the purchase of trees lost due to typical reforestation needs and tree disease infestations.

Vehicle Parts: The Budget maintains previous levels of funding for the purchase of new parts and tires for the Public Works vehicles.

Maintenance of Buildings and Grounds: The Budget reflects an increase of \$5,500 due to the need for additional maintenance and monitoring of plantings to be installed in rain gardens on Chicago Avenue.

PERSONNEL SUMMARY

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
TOTAL PUBLIC WORKS FTEs	14.5	14.5	14.5

VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS OVERVIEW
FISCAL YEAR 2020 BUDGET

LOOKING FORWARD: 2020 OBJECTIVES

Village Board Strategic Goal: Performance & Efficiency

1. Begin to transition to a four-year Village-wide tree trimming cycle. Trimming has historically been done on a five-year cycle. The Village had previously been divided into five sections with one section of trees trimmed every five years. Switching to a four-year cycle will ensure trees are being trimmed more frequently. It is important to keep trees trimmed on a regular basis in order to maintain the health of the tree, ensure fewer limbs fall during periods of high winds, and to improve traffic and pedestrian sightlines throughout Village streets. It will also keep the accuracy of the tree inventory more up to date. This inventory is used to evaluate and prioritize tree trimming and removal operations, develop a reforestation plan for removed trees, and manage urban forestry activities such as tree maintenance and resident requests. The following items are collected about each Village tree: GPS location, street address location, species, size, condition, parkway width, and any other relevant comments. Trimming is performed in the section of the Village that was most recently updated via the inventory process. This allows for an accurate bid specification process and ensures only trees that are in need of trimming are included in the contract document.
2. Install and monitor deployable leak sensors for the Village water system. These sensors attach to valves on the water system and “listen” for leaks. Information received from these sensors is sent through a cellular network to a secure website which can be viewed by Public Works staff. These sensors are able to communicate with each other if a leak is occurring and correlate the likely location of the leak on the system as well. Public Works staff will use this information and continue to perform more underground utility repairs in-house. Since the issue of water loss is important due to lost revenue from water leaking out of our system, the addition of leak sensors will help identify leaks that were previously unknown. Staff will seek the most impactful uses of this resource to improve operational efficiency.

Village Board Strategic Goal: Quality of Life

1. Provide oversight and exceptional customer service for the water tower repainting and water main installation projects. These projects require coordination and proper sequencing to ensure water flow and pressure is maintained in the southern portion of the Village. The water mains replaced on Keystone and Franklin (Lake/Central to Hawthorne) will be up-sized to increase flow from north to south through the Village.
2. Continue to incorporate one sustainable project and/or sustainable element(s) to annually occurring capital improvement projects – Local alley reconstruction projects in FY 2020.

Village Board Strategic Goal: Customer Service

1. Notify residents via the construction updates page on the Village website for localized projects, as well as the Village’s Facebook page for information that is relevant to residents community-wide. The Blackboard communication system will continue to be used as well. These notification methods are useful for both planned and unplanned events. This system will continue to be used as well as mailed notifications when necessary.
2. Continue to update the Village website to inform residents about stormwater/flooding issues, and water service information related to pipe materials and possible service interruptions. These sections of the website will serve as a place where residents can be better informed on public works issues and obtain details of the work on public infrastructure being done throughout the Village as well as how it may impact their daily life.

**VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS OVERVIEW
FISCAL YEAR 2020 BUDGET**

REVIEWING THE YEAR: 2019 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: PERFORMANCE & EFFICIENCY

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

VILLAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

GOALS	STATUS
Provide oversight and exceptional customer service for the Chicago Avenue resurfacing project (Thatcher to Harlem).	Ongoing; This project will be completed in the spring. The project involves the installation of intersection "bump-outs" with rain gardens, and a portion of the project area involved water main replacement as well. The remaining work will be the installation of decorative fencing and plantings in the rain gardens.
Incorporate one sustainable project and/or sustainable element(s) to annually occurring capital improvement projects – Gale Avenue alley.	Completed; The Gale Avenue alley reconstruction project involved the installation of permeable pavers to absorb stormwater before entering the combined sewer.

VILLAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

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

VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS OVERVIEW
FISCAL YEAR 2020 BUDGET

PERFORMANCE MEASURES

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

MEASURES	FY 2018		FY 2019		FY 2020
	GOAL	ACTUAL	GOAL	ACTUAL (1 ST – 3 RD QUARTERS)	GOAL
Complete Tree Trimming Service Requests Within 7 Working Days	95%	97% (151 of 156)	95%	98% (149 of 152)	95%
Complete Service Requests for Unclogging Blocked Catch Basins Within 5 Working Days	95%	100% (6 of 6)	95%	100% (6 of 6)	95%
Percent of Hydrants Out of Service More than 10 Working Days	<1%	0% (0 of 4,840)	<1%	0% (0 of 2,640)	<1%
Replace Burned Out Traffic Signal Bulbs Within 8 Hours of Notification	99%	100% (1 of 1)	99%	N/A	99%
Complete Service Requests for Patching Potholes Within 5 Working Days	95%	100% (15 of 15)	95%	100% (10 of 10)	95%
Repair Street Lights In-house, or Schedule Contractual Repairs, Within Five Working days	95%	100% (45 of 45)	95%	95% (18 of 19)	95%
Safety: Not More than 2 Employee Injuries Resulting in Lost Time	≤2	0	≤2	1	≤2
Safety: Not More than 1 At-Fault Vehicle Accident	≤1	0	≤1	1	≤1
Televis 2,640 lineal feet (1/2 mile) of combined sewers each month (from April – Sept)	2,640/per month	244% (38,685 compared to 15,840/year goal)	2,640 per month (15,840/ year)	198% (26,196 compared to 13,200/year goal)	2,640/ month
Exercise 25 Water System Valves Per Month	25 per month	68% (188 of 275/year goal)	25/month (275/year)	60% (105 of 175)	25/ month
Complete First Review of Grading Plan Within 10 Working Days	95%	100% (108 of 108)	95%	100% (68 of 68)	95%

**VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS OVERVIEW
FISCAL YEAR 2020 BUDGET**

ACTIVITY MEASURES

*Projected through the end of the fiscal year.

Measure	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019*
Street Sweeping (curb miles)	603	1,010	2,042	1,988	2,190
Street Sweeping Loads	10	24	63	34	41
Sign Repairs / Fabrication	67	286	136	138	175
Sewer Jetting (lineal feet)	20,393	32,713	33,525	37,294	33,626
Catch Basin Cleaning	293	551	531	272	295
Leaf Removal Loads	619	581	568	508	519
Leaf Removal (Tons)	1,380	1,801	1,631	1,560	1,858
Street Salting (Tons)	785	431	365	650	580
Trees Trimmed	754	1,405	1,965	1,965	2,025
Trees Removed	661	170	176	145	150
Trees Planted	237	428	109	119	147
Watering Young Trees	80	461	422	334	323
Ash Injections	260	0	216	0	210
Stumps Removed	389	314	172	132	114
Dutch Elm Cases	17	33	33	28	8

Village of River Forest
Budget Detail by Account
Fiscal Year 2020 Budget

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Increase (Decrease)	% Inc (Dec)
60	Public Works Admin & Ops							
01-60-01-51-0200	Salaries Regular	462,665	487,811	494,546	496,668	509,854	15,308	3.10%
01-60-01-51-1500	Certification Pay	7,900	8,850	7,950	8,550	7,950	-	0.00%
01-60-01-51-1700	Overtime	55,932	65,529	50,000	82,403	50,000	-	0.00%
01-60-01-51-1950	Insurance Refusal Reim	-	-	-	-	8	8	0.00%
01-60-01-51-3000	Part-Time Salaries	4,560	5,345	8,000	5,043	8,000	-	0.00%
	Personal Services	531,057	567,535	560,496	592,664	575,812	15,316	2.73%
01-60-01-52-0320	FICA	32,257	34,580	34,105	34,105	34,941	836	2.45%
01-60-01-52-0325	Medicare	7,599	8,112	8,117	8,117	8,339	222	2.74%
01-60-01-52-0330	IMRF	60,573	61,016	54,875	54,875	51,580	(3,295)	-6.00%
01-60-01-52-0375	Fringe Benefits	4,490	4,715	4,140	4,140	4,140	-	0.00%
01-60-01-52-0400	Health Insurance	115,534	121,779	134,187	134,187	138,233	4,046	3.02%
01-60-01-52-0420	Health Insurance - Retirees	12,918	13,647	14,790	14,541	14,947	157	1.06%
01-60-01-52-0425	Life Insurance	168	162	264	264	265	1	0.38%
01-60-01-52-0430	VEBA Contributions	4,238	4,313	5,963	5,963	6,330	367	6.15%
	Benefits	237,777	248,324	256,441	256,192	258,775	2,334	0.91%
01-60-01-53-0200	Communications	836	784	1,210	825	1,210	-	0.00%
01-60-01-53-0380	Consulting Services	23,073	10,070	20,500	20,000	23,000	2,500	12.20%
01-60-01-53-0410	IT Support	21,324	21,284	22,080	22,080	21,100	(980)	-4.44%
01-60-01-53-1310	Julie Notifications	1,618	995	1,000	1,000	1,000	-	0.00%
01-60-01-53-3100	Maintenance of Equipment	4,055	4,319	3,500	2,341	3,500	-	0.00%
01-60-01-53-3200	Maintenance of Vehicles	65,082	28,146	25,500	11,103	25,500	-	0.00%
01-60-01-53-3400	Maintenance Traffic/St Lights	83,849	84,538	73,380	64,266	73,380	-	0.00%
01-60-01-53-3550	Tree Maintenance	126,456	89,916	89,500	89,500	98,500	9,000	10.06%
01-60-01-53-3600	Maintenance of Bldgs & Grounds	77,672	66,582	65,040	51,670	74,550	9,510	14.62%
01-60-01-53-3610	Maintenance Sidewalks	51,710	55,036	55,000	55,757	55,000	-	0.00%
01-60-01-53-3620	Maintenance Streets	178,107	152,199	108,000	103,020	123,000	15,000	13.89%
01-60-01-53-4100	Training	1,413	1,123	1,200	600	1,200	-	0.00%
01-60-01-53-4250	Travel & Meeting	2,515	4,422	6,460	5,460	6,460	-	0.00%
01-60-01-53-4300	Dues & Subscriptions	2,655	2,966	2,310	2,010	2,310	-	0.00%
01-60-01-53-4400	Medical & Screening	248	1,313	1,550	677	1,300	(250)	-16.13%
01-60-01-53-5300	Advertising/Legal Notice	1,900	1,217	1,000	1,000	1,000	-	0.00%
01-60-01-53-5350	Dumping Fees	8,283	11,864	13,000	12,594	13,000	-	0.00%
01-60-01-53-5400	Damage Claims	22,879	9,051	25,000	30,000	25,000	-	0.00%
01-60-01-53-5450	St Light Electricity	29,580	28,825	27,500	28,000	31,500	4,000	14.55%
	Contractual Services	703,257	574,652	542,730	501,903	581,510	38,780	7.15%
01-60-01-54-0100	Office Supplies	545	572	1,000	300	1,000	-	0.00%
01-60-01-54-0200	Gas & Oil	13,718	16,904	19,551	21,143	21,354	1,803	9.22%
01-60-01-54-0310	Uniforms	4,553	6,326	5,575	3,100	5,450	(125)	-2.24%
01-60-01-54-0500	Vehicle Parts	3,825	3,748	10,000	10,164	10,000	-	0.00%
01-60-01-54-0600	Operating Supplies & Equipment	43,313	56,337	45,620	49,247	36,370	(9,250)	-20.28%
01-60-01-54-0800	Trees	31,958	10,875	22,000	26,852	36,000	14,000	63.64%
01-60-01-54-2100	Snow & Ice Control	39,705	35,598	39,930	41,500	64,700	24,770	62.03%
	Materials & Supplies	137,616	130,360	143,676	152,306	174,874	31,198	21.71%
01-60-01-57-5013	Transfer to CERF	121,015	117,582	115,087	115,087	108,159	(6,928)	-6.02%
	Other Financing Uses	121,015	117,582	115,087	115,087	108,159	(6,928)	-6.02%
60	Public Works Admin & Ops	1,730,722	1,638,453	1,618,430	1,618,152	1,699,130	80,700	4.99%

Public Works Department- Sanitation

BUDGET SNAPSHOT

CATEGORY	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET
Personal Services	-	-	-	-
Employee Benefits	-	-	-	-
Contractual Services	\$1,109,146	\$1,135,161	\$1,144,502	\$1,160,340
Commodities	-	\$500	\$50	\$500
Transfers	-	-	-	-
Total	\$1,109,146	\$1,135,661	\$1,144,552	\$1,160,840

DEPARTMENT DESCRIPTION

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

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

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

BUDGET ANALYSIS

The FY 2020 Budget includes a \$25,179 increase for Collection & Disposal, which in part reflects a 2.5% increase for the Roy Strom Refuse Removal contract. The Budget also includes \$66,500 in leaf disposal expenses.

PERSONNEL SUMMARY

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

Village of River Forest
Budget Detail by Account
Fiscal Year 2020 Budget

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Increase (Decrease)	% Inc (Dec)
60-05	Public Works-Sanitation							
01-60-05-53-5500	Collection & Disposal	1,016,248	1,045,792	1,067,161	1,065,502	1,093,840	26,679	2.50%
01-60-05-53-5510	Leaf Disposal	65,235	63,354	68,000	79,000	66,500	(1,500)	-2.21%
	Contractual Services	1,081,483	1,109,146	1,135,161	1,144,502	1,160,340	25,179	2.22%
01-60-05-54-0600	Operating Supplies	-	-	500	50	500	-	0.00%
	Materials & Supplies	-	-	500	50	500	-	0.00%
60	Public Works-Sanitation	1,081,483	1,109,146	1,135,661	1,144,552	1,160,840	25,179	2.22%

Motor Fuel Tax Fund

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

Motor Fuel Tax (MFT)

BUDGET SNAPSHOT

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET
Revenues	\$291,967	\$410,616	\$397,008	\$305,317
Expenditures	\$267,320	\$650,060	\$456,506	\$445,890
Fund Balance*	\$646,651	\$407,207	\$587,153	\$446,580

*2019 and 2020 Fund Balances Estimated

DEPARTMENT DESCRIPTION

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

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

- Nineteen (19.0) cents per gallon
- 2.5 cents per gallon on diesel fuel in addition to the 19 cents above

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

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

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

BUDGET ANALYSIS

The FY 2020 Budget reflects funding for the Village's annual Street Improvement Project (SIP) as follows (additional funding for the SIP can be found in the Water and Sewer Fund):

- \$250,000 for road resurfacing of Central (Thatcher to Edgewood), Edgewood (Lake to Central), Bonnie Brae (Lake to Oak), Ashland (Chicago to Augusta), Bonnie Brae (Augusta to Division), Thomas (Bonnie Brae to Harlem), Edgewood (Lake to Thatcher), Forest (Lake to Chicago), Park (Lake to Chicago), Ashland (Lake to Central).
- \$145,830 for Chicago Avenue resurfacing and construction engineering
- \$50,000 for Cracksealing

PERSONNEL SUMMARY

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

Village of River Forest
Budget Detail by Account
Fiscal Year 2020 Budget

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Increase (Decrease)	% Inc (Dec)
03	Motor Fuel Tax Fund							
03-00-00-45-5100	Interest	3,150	7,521	6,937	12,363	9,790	2,853	41.13%
03-00-00-45-5200	Net Change in Fair Value	-	(809)	-	-	-	-	
	Interest	3,150	6,713	6,937	12,363	9,790	2,853	41.13%
03-00-00-47-7090	State Grants and Reimbursements	75,559	-	116,000	99,200	11,200	(104,800)	-90.34%
03-00-00-47-7100	State Allotment	283,171	285,255	287,679	285,445	284,327	(3,352)	-1.17%
	Intergovernmental	358,730	285,255	403,679	384,645	295,527	(108,152)	-26.79%
	Revenue	361,880	291,967	410,616	397,008	305,317	(105,299)	-25.64%
03-00-00-53-0390	Engineering Fees	94,449	78,161	145,000	109,170	14,000	(131,000)	-90.34%
03-00-00-53-2100	Bank Fees	-	-	60	-	60	-	0.00%
03-00-00-53-3620	Street Maintenance	-	-	50,000	-	50,000	-	0.00%
	Contractual Services	94,449	78,161	195,060	109,170	64,060	(131,000)	-67.16%
03-00-00-55-9100	Street Improvement	254,309	189,159	455,000	347,336	381,830	(73,170)	-16.08%
	Capital Outlay	254,309	189,159	455,000	347,336	381,830	(73,170)	-16.08%
	Expenditures	348,758	267,320	650,060	456,506	445,890	(204,170)	-31.41%
03	Motor Fuel Tax Fund	13,122	24,647	(239,444)	(59,498)	(140,573)	98,871	-41.29%

Debt Service Fund

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

Debt Service Fund

BUDGET SNAPSHOT

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET
Revenues	\$260,022	\$263,047	\$260,907	\$268,058
Expenditures	\$248,299	\$255,084	\$254,084	\$259,961
Fund Balance*	\$197,378	\$205,341	\$204,201	\$212,298

*2019 and 2020 Fund Balances Estimated

DESCRIPTION

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

BUDGET ANALYSIS

Principal and interest expenditures remain steady and are utilizing the maximum annual debt service extension base. The debt service extension base is the amount the Village is able to levy for debt service without referendum. The amount is increased annually by the increase in the CPI or 5% whichever is lower. Total outstanding general obligation debt as of April 30, 2019 will be \$254,000. A full schedule of debt service accompanies this budget.

LEGAL DEBT MARGIN

Assessed Valuation – 2017	\$586,302,873
Legal Debt Limit – 8.625% of Assessed Valuation	\$ 50,568,623
Amount of Debt Applicable to Limit	\$ <u>254,000</u>
Legal Debt Margin	\$ <u>50,314,623</u>

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

Village of River Forest
Budget Detail by Account
Fiscal Year 2020 Budget

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Increase (Decrease)	% Inc (Dec)
05	Debt Service Fund							
05-00-00-41-1000	Prior Yrs Taxes	119,492	116,142	125,173	121,113	124,944	(229)	-0.18%
05-00-00-41-1021	Property Taxes Current	140,182	141,214	136,163	135,794	138,941	2,778	2.04%
	Property Taxes	259,674	257,355	261,336	256,907	263,885	2,549	0.98%
05-00-00-45-5100	Interest	952	2,666	1,711	4,000	4,173	2,462	143.89%
	Interest	952	2,666	1,711	4,000	4,173	2,462	143.89%
	Revenue	260,626	260,022	263,047	260,907	268,058	5,011	1.90%
05-00-00-53-2100	Bank Fees	475	238	1,500	500	500	(1,000)	-66.67%
05-00-00-53-5300	Advertising and Legal	-	756	-	-	-	-	
	Contractual Services	475	994	1,500	500	500	(1,000)	-66.67%
05-00-00-56-0020	Series 05 Principal (Library)	50,000	50,000	-	-	-	-	0.00%
05-00-00-56-0021	Series 05 Interest (Library)	4,150	2,075	-	-	-	-	0.00%
05-00-00-56-0031	2016 GO Bond Principal	189,480	192,820	-	-	-	-	0.00%
05-00-00-56-0032	2016 GO Bond Interest	3,677	2,410	-	-	-	-	0.00%
05-00-00-56-0033	2018 GO Bond Principal	-	-	246,000	246,000	254,000	8,000	3.25%
05-00-00-56-0034	2018 GO Bond Interest	-	-	7,584	7,584	5,461	(2,123)	-27.99%
	Debt Service	247,307	247,305	253,584	253,584	259,461	5,877	2.32%
	Expenditures	247,782	248,299	255,084	254,084	259,961	4,877	1.91%
05	Debt Service Fund	12,844	11,723	7,963	6,823	8,097	134	1.68%

Debt Service Schedule

2018 General Obligation Limited Tax Bonds

Date of Issue March 8, 2018
 Date of Maturity December 1, 2019
 Authorized Issue \$500,000
 Interest Rates 2.00-2.15%
 Interest Dates December 1
 Principal Maturity Date December 1
 Purpose Street Improvements

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy		Totals
	<u>Principal</u>	<u>Interest</u>	
2018	254,000	5,461	259,461
	\$ 254,000	\$ 5,461	\$ 259,461

Capital Projects Funds

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

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

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

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

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

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

Capital Equipment Replacement Fund (CERF)

BUDGET SNAPSHOT

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET
Revenues	\$582,836	\$622,149	\$631,195	\$675,553
Expenditures	\$880,876	\$778,688	\$603,118	\$350,042
Fund Balance*	\$3,334,672	\$3,178,133	\$3,362,749	\$3,688,260

* FY 2019 and 2020 Fund Balances Estimated

DESCRIPTION

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

BUDGET ANALYSIS

Vehicles and Equipment to be replaced in the 2020 Budget includes:

▪ Marked Squad Car – Police - 2	\$ 85,682
▪ Pick-up Truck- Public Works	\$ 70,500
▪ Overweight Truck Scales – Police	\$ 17,440
▪ Street Camera System – Police	\$ 14,570
▪ SCBA Breathing Air Compressor – Fire	\$ 45,000
▪ ALS Defibrillator – Fire	\$ 26,750
▪ Brush Chipper – Public Works	\$ 90,000

Village of River Forest
Budget Detail by Account
Fiscal Year 2020 Budget

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Increase (Decrease)	% Inc (Dec)
13	Capital Equip Replacement Fund							
13-00-00-45-5100	Interest	46,135	55,626	47,673	61,719	81,772	34,099	71.53%
13-00-00-45-5200	Net Change in Fair Value	(8,430)	(15,044)	-	-	-	-	
	Interest	37,706	40,581	47,673	61,719	81,772	34,099	71.53%
					-			
13-00-00-46-6410	Miscellaneous	5,000	5,000	5,000	5,000	5,000	-	0.00%
	Miscellaneous	5,000	5,000	5,000	5,000	5,000	-	0.00%
					-			
13-00-00-47-7001	From General Fund	421,250	416,033	424,171	424,171	456,795	32,624	7.69%
13-00-00-47-7002	Transfer from Water and Sewer	-	-	95,305	95,305	106,986	11,681	12.26%
13-00-00-48-8000	Sale of Property	27,906	121,221	50,000	45,000	25,000	(25,000)	-50.00%
	Other Financing Sources	449,156	537,254	569,476	564,476	588,781	19,305	3.39%
					-			
	Revenue	491,862	582,836	622,149	631,195	675,553	53,404	8.58%
13-00-00-53-2100	Bank Fees	75	75	100	100	100	-	0.00%
	Contractual Services	75	75	100	100	100	-	0.00%
13-00-00-55-8700	Police Vehicles	103,259	79,070	85,983	85,983	85,682	(301)	-0.35%
13-00-00-55-8720	Police Equipment	119,828	154,272	25,605	71,262	32,010	6,405	25.01%
13-00-00-55-8800	Fire Dept Vehicle	222,236	360,329	26,000	27,133	-	(26,000)	-100.00%
13-00-00-55-8850	Fire Dept Equipment	-	-	106,000	-	71,750	(34,250)	-32.31%
13-00-00-55-8910	PW Vehicles	70,046	268,685	445,000	418,640	70,500	(374,500)	-84.16%
13-00-00-55-8925	PW Equipment	46,629	18,445	90,000	-	90,000	-	0.00%
	Capital Outlay	561,998	880,801	778,588	603,018	349,942	(428,646)	-55.05%
	Expenditures	562,073	880,876	778,688	603,118	350,042	(428,646)	-55.05%
13	Capital Equip Replacement Fund	(70,211)	(298,040)	(156,539)	28,077	325,511	482,050	-307.94%

Capital Improvement Fund (CIF)

BUDGET SNAPSHOT

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET
Revenues	\$916,014	\$867,483	\$979,756	\$917,957
Expenditures	\$605,505	\$1,597,400	\$1,390,511	\$1,196,310
Fund Balance*	\$1,885,202	\$1,155,285	\$1,474,447	\$1,196,094

*2019 and 2020 Fund Balances Estimated

DESCRIPTION

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

BUDGET ANALYSIS

Improvements in the FY 2020 Budget include:

- Village Hall Improvements \$ 12,260
- Public Works Garage Improvements \$ 50,000
- Safe Routes to Schools Improvements \$187,500
- Information Technology Improvements \$392,170
- Alley Improvement Program \$300,000
- Resurfacing of the East Thatcher Commuter Lot \$ 75,000
- Traffic Signal Improvements \$133,000
- Police & Fire Radios \$ 34,380

Village of River Forest
Budget Detail by Account
Fiscal Year 2020 Budget

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Increase (Decrease)	% Inc (Dec)
14	Capital Improvement Fund							
14-00-00-43-3200	Metra Daily Parking Fees	14,373	15,344	10,654	15,802	17,280	6,626	62.19%
14-00-00-43-3220	Parking Lot Permit Fees	49,722	55,353	24,846	28,535	32,610	7,764	31.25%
	Charges for Services	64,095	70,697	35,500	44,337	49,890	14,390	40.54%
					-			
14-00-00-44-4240	Automated Traffic Enf Fines	923,305	832,250	809,343	822,471	835,875	26,532	3.28%
	Fines & Forfeits	923,305	832,250	809,343	822,471	835,875	26,532	3.28%
					-			
14-00-00-45-5100	Interest	11,440	14,876	22,640	37,948	32,192	9,552	42.19%
14-00-00-45-5200	Net Change in Fair Value	145	(1,810)	-	-	-	-	
	Interest	11,585	13,067	22,640	37,948	32,192	9,552	42.19%
					-			
14-00-00-46-6415	Reimbursement of Expendituress	2,670	-	-	-	-	-	0.00%
	Miscellaneous	2,670	-	-	-	-	-	0.00%
					-			
14-00-00-46-6527	IDOC Grant	251,345	-	-	-	-	-	0.00%
14-00-00-46-6532	Grants	419,163	-	-	75,000	-	-	0.00%
14-00-00-46-7381	Tree Contribution	42,621	-	-	-	-	-	0.00%
	Grants & Contributions	713,129	-	-	75,000	-	-	0.00%
	Revenue	1,714,783	916,014	867,483	979,756	917,957	50,474	5.82%
14-00-00-53-4290	License Fees	12,000	12,000	12,000	12,000	12,000	-	0.00%
	Contractual Services	12,000	12,000	12,000	12,000	12,000	-	0.00%
14-00-00-55-0500	Building Improvements	676,422	448,628	210,740	328,539	62,260	(148,480)	-70.46%
14-00-00-55-1205	Streetscape Improvements	138,657	-	146,000	22,000	320,500	174,500	119.52%
14-00-00-55-1210	Parking Lot Improvements	137,394	-	-	77,972	75,000	75,000	
14-00-00-55-1250	Alley Improvements	240,918	22,201	950,000	950,000	300,000	(650,000)	-68.42%
14-00-00-55-8610	Furniture & Equipment	17,783	11,206	-	-	34,380	34,380	0.00%
14-00-00-55-8620	Information Technology Equipme	233,984	111,470	258,660	-	392,170	133,510	51.62%
14-00-00-55-9100	Street Improvements	-	-	20,000	-	-	(20,000)	-100.00%
	Capital Outlay	1,445,159	593,505	1,585,400	1,378,511	1,184,310	(401,090)	-25.30%
	Expenditures	1,457,159	605,505	1,597,400	1,390,511	1,196,310	(401,090)	-25.11%
14	Capital Improvement Fund	257,624	310,509	(729,917)	(410,755)	(278,353)	451,564	-61.87%

Economic Development Fund

BUDGET SNAPSHOT

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET
Revenues	\$12,459	\$3,499	\$3,500	\$3,688
Expenditures	\$628,544	\$185,641	\$4,056	\$190,529
Fund Balance*	\$219,182	\$37,040	\$218,626	\$31,785

* FY 2019 and 2020 Fund Balances Estimated

DESCRIPTION

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

BUDGET ANALYSIS

The FY 2020 Budget includes remaining funds for economic development purposes at the southwest corner of Lake & Lathrop. There is also a payment for the incentive reimbursement for Mid America.

Village of River Forest
Budget Detail by Account
Fiscal Year 2020 Budget

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Increase (Decrease)	% Inc (Dec)
16	Economic Development Fund							
16-00-00-41-1000	Property Tax Revenue-Prior Yrs	-	3,006	-	-	-	-	0.00%
	Property Taxes	-	3,006	-	-	-	-	0.00%
16-00-00-45-5100	Interest	7,385	9,453	540	3,500	3,688	3,148	582.96%
	Interest	7,385	9,453	540	3,500	3,688	3,148	582.96%
16-00-00-46-6410	Miscellaneous	(1,597)	-	-	-	-	-	0.00%
	Miscellaneous	(1,597)	-	-	-	-	-	0.00%
16-00-00-43-4025	Reimbursements from Villages	22,821	(0)	2,959	-	-	(2,959)	-100.00%
	Intergovernmental	22,821	(0)	2,959	-	-	(2,959)	-100.00%
					-			
	Revenue	28,609	12,459	3,499	3,500	3,688	189	5.40%
16-00-00-53-0380	Consulting Services	38,337	-	18,445	-	-	(18,445)	-100.00%
16-00-00-53-0420	Legal Services	10,428	6,248	25,000	1,005	10,000	(15,000)	-60.00%
	Contractual Services	48,765	6,248	43,445	1,005	10,000	(33,445)	-76.98%
16-00-00-55-4300	Other Improvements	1,244,643	622,297	142,196	3,051	180,529	38,333	26.96%
	Capital Outlay	1,244,643	622,297	142,196	3,051	180,529	38,333	26.96%
	Expenditures	1,293,408	628,544	185,641	4,056	190,529	4,888	2.63%
16	Economic Development Fund	(1,264,799)	(616,086)	(182,142)	(556)	(186,841)	(4,699)	2.58%

TIF - Madison Street

BUDGET SNAPSHOT

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET
Revenues	\$9,830	\$119,037	\$83,811	\$194,573
Expenditures	\$49,396	\$74,500	\$64,750	\$53,576
Fund Balance*	(\$137,059)	(\$92,522)	(\$117,998)	\$22,999

* FY 2019 and 2020 Fund Balances Estimated

DESCRIPTION

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

BUDGET ANALYSIS

Contractual services including TIF consulting, auditing and legal fees are included in the budget. Debt service interest payments on the interfund loan are also included in the FY 2020 Budget.

Village of River Forest
Budget Detail by Account
Fiscal Year 2020 Budget

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Increase (Decrease)	% Inc (Dec)
31	TIF-Madison Street							
31-00-00-41-1000	Property Taxes-Prior Years	-	-	119,037	56,811	83,452	(35,585)	-29.89%
31-00-00-41-1021	Property Taxes-Current Year	-	-	-	26,000	85,121	85,121	0.00%
	Property Taxes	-	-	119,037	82,811	168,573	(35,585)	-29.89%
					-			
31-00-00-45-5100	Interest	15	455	-	1,000	1,000	1,000	0.00%
	Interest	15	455	-	1,000	1,000	1,000	0.00%
					-			
31-00-00-46-6512	Rental Income	-	9,375	-	-	-	-	0.00%
	Miscellaneous	-	9,375	-	-	-	-	0.00%
					-			
31-00-00-47-7001	Transfer from General Fund	-	-	-	-	25,000	25,000	0.00%
	Other Financing Sources	-	-	-	-	25,000	25,000	0.00%
					-			
	Revenue	15	9,830	119,037	83,811	194,573	(9,585)	-8.05%
31-00-00-53-0100	Electricity & Natural Gas	-	3	-	1,100	1,000	1,000	
31-00-00-53-0300	Audit Services	-	-	1,000	1,000	1,000	-	0.00%
31-00-00-53-0380	Consulting Services	18,878	24,398	22,500	2,500	5,000	(17,500)	-77.78%
31-00-00-53-0425	Village Attorney	31,541	14,785	20,000	5,000	2,500	(17,500)	-87.50%
31-00-00-53-3550	Tree Maintenance	-	600	-	-	-	-	
31-00-00-53-4350	Printing	1,813	-	2,500	-	1,000	(1,500)	-60.00%
31-00-00-53-5300	Advertising/Legal Notice	2,068	-	2,500	-	1,000	(1,500)	-60.00%
	Contractual Services	54,300	39,786	48,500	9,600	11,500	(37,000)	-76.29%
31-00-00-55-4300	Other Improvements	-	-	-	29,150	14,576	14,576	0.00%
	Capital Outlay	-	-	-	29,150	14,576	14,576	0.00%
31-00-00-56-0081	Interest on Interfund Loan	-	9,610	26,000	26,000	27,500	1,500	5.77%
	Debt Service	-	9,610	26,000	26,000	27,500	1,500	5.77%
31-00-00-57-5001	Transfer to General Fund	43,208	-	-	-	-	-	0.00%
	Other Financing Uses	43,208	-	-	-	-	-	0.00%
	Expenditures	97,508	49,396	74,500	64,750	53,576	(20,924)	-28.09%
31	TIF-Madison Street	(97,493)	(39,566)	44,537	19,061	140,997	11,339	25.46%

TIF - North Avenue

BUDGET SNAPSHOT

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET
Revenues	\$146	\$50,000	\$50,700	\$25,700
Expenditures	\$43,341	\$50,000	\$19,500	\$17,000
Fund Balance*	\$2,380	\$2,380	\$33,580	\$42,280

* FY 2019 and 2020 Fund Balances Estimated

DESCRIPTION

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

BUDGET ANALYSIS

TIF consulting and legal fees associated with the TIF District are provided for in the FY 2020 Budget.

Village of River Forest
Budget Detail by Account
Fiscal Year 2020 Budget

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Increase (Decrease)	% Inc (Dec)
32	Tif - North Avenue							
32-00-00-45-5100	Interest	87	146	-	700	700	700	0.00%
	Interest	87	146	-	700	700	700	0.00%
32-00-00-47-7001	Transfer from General Fund	25,000	-	50,000	50,000	25,000	(25,000)	-50.00%
	Other Financing Sources	25,000	-	50,000	50,000	25,000	(25,000)	-50.00%
	Revenue	25,087	146	50,000	50,700	25,700	(24,300)	-48.60%
00								
32-00-00-53-0380	Consulting Services	10,075	32,246	20,000	4,000	10,000	(10,000)	-50.00%
32-00-00-53-0425	Village Attorney	-	10,996	25,000	10,000	5,000	(20,000)	-80.00%
32-00-00-53-4350	Printing	-	-	2,500	-	1,000	(1,500)	-60.00%
32-00-00-53-5300	Advertising/Legal	-	98	2,500	5,500	1,000	(1,500)	-60.00%
	Contractual Services	10,075	43,341	50,000	19,500	17,000	(33,000)	-66.00%
	Expenditures	10,075	43,341	50,000	19,500	17,000	(33,000)	-66.00%
32	Tif - North Avenue	15,012	(43,194)	-	31,200	8,700	8,700	0.00%

Infrastructure Improvement Bond Fund

BUDGET SNAPSHOT

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET
Revenues	\$500,133	\$2,500	\$7,000	\$2,500
Expenditures	\$0	\$250,000	\$181,689	\$318,311
Fund Balance*	\$500,133	\$252,633	\$325,444	\$9,633

* FY 2019 and 2020 Fund Balances Estimated

DESCRIPTION

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

BUDGET ANALYSIS

The FY 2020 Budget includes \$318,311 to fund a portion of the Village's FY 2020 Street Improvement Program included in the Capital Improvement Program.

Village of River Forest
Budget Detail by Account
Fiscal Year 2020 Budget

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Increase (Decrease)	% Inc (Dec)
35	Infrastructure Imp Bond Fund							
35-00-00-45-5100	Interest	-	133	2,500	7,000	2,500	-	0.00%
	Interest	-	133	2,500	7,000	2,500	-	0.00%
35-00-00-48-7090	Bond Proceeds	-	500,000	-	-	-	-	0.00%
	Other Financing Sources	-	500,000	-	-	-	-	0.00%
	Revenue	-	500,133	2,500	7,000	2,500	-	0.00%
35-00-00-55-9100	Street Improvements	-	-	250,000	181,689	318,311	68,311	27.32%
	Capital Outlay	-	-	250,000	181,689	318,311	68,311	27.32%
	Expenditures	-	-	250,000	181,689	318,311	68,311	27.32%
35	Infrastructure Imp Bond Fund	-	500,133	(247,500)	(174,689)	(315,811)	(68,311)	27.60%

Water and Sewer Fund

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

Public Works Department- Water & Sewer

BUDGET SNAPSHOT

CATEGORY	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET
Personal Services	\$762,760	\$802,267	\$794,720	\$837,228
Employee Benefits	\$337,724	\$361,422	\$361,287	\$341,504
Contractual Services	\$500,039	\$572,366	\$464,680	\$574,271
Commodities	\$1,717,646	\$1,725,170	\$1,665,511	\$1,742,975
Capital Outlay	\$298,523	\$720,000	\$611,387	\$1,005,380
Depreciation	\$340,057	\$355,000	\$355,000	\$355,000
Debt Service	\$316,151	\$1,144,625	\$1,144,406	\$917,146
Transfers	\$0	\$95,305	\$95,305	\$106,986
Total	\$4,272,900	\$5,776,155	\$5,492,296	\$5,880,490

DEPARTMENT DESCRIPTION

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

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

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

BUDGET ANALYSIS

The following highlights ongoing and new project initiatives in the 2020 Budget:

Water from Chicago: Chicago's water rate, in conjunction with projected flat consumption and a .82% rate increase on June 1st, results in an estimate of \$1,642,606 for the cost of water in FY 2020.

Water System Maintenance: The budget reflects a \$14,000 decrease for contractual water main break repairs due to the increased number of repairs being performed by Public Works staff.

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

Consulting Services: The budget reflects a \$20,000 increase due to the addition of a sewer system modeling analysis.

**VILLAGE OF RIVER FOREST, ILLINOIS
WATER AND SEWER OVERVIEW
FISCAL YEAR 2020 BUDGET**

Building Improvements: The budget includes \$55,000 to relocate ComEd owned transformers that are currently inside the Pumping Station to an outdoor location.

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

Water System Improvements: The Budget includes \$300,000 for water main replacement on Keystone Avenue and Franklin Avenue (Lake/Central to Hawthorne). It also includes \$261,000 for the cleaning and repainting of the water tower.

PERSONNEL SUMMARY

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

ACTIVITY MEASURES

*Projected through the end of the fiscal year.

Measure	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019*
Water Pumped from Chicago (million gallons)	424	423	441	454	430
Water Pumped To Residents (million gallons)	430	425	445	456	442
Actual Annual High (million gallons)	2.029	2.09	2.24	2.56	2.11
Actual Annual Low (million gallons)	0.66	0.80	0.81	0.77	0.75
Average Daily Average (million gallons)	1.176	1.16	1.21	1.25	1.24
Meters Installed	139	189	148	171	115
Service Calls	3,828	3,547	2,731	3,272	3,007
Water Main Breaks	12	3	4	13	6
Service Line Breaks	6	10	20	12	11
Exercised Valves	347	213	205	188	110
JULIE Locates	2,371	2,417	1,753	1,484	1,512

Village of River Forest
Budget Detail by Account
Fiscal Year 2020 Budget

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Increase (Decrease)	% Inc (Dec)
02	Water & Sewer Fund							
02-00-00-42-2360	Permit Fees	27,600	15,250	19,350	17,135	17,480	(1,870)	-9.66%
	Licenses & Permits	27,600	15,250	19,350	17,135	17,480	(1,870)	-9.66%
02-00-00-43-3100	Water Sales	3,026,568	3,264,414	3,296,587	3,180,393	3,198,881	(97,706)	-2.96%
02-00-00-43-3150	Sewer Sales	2,012,890	2,142,743	2,161,431	2,090,538	2,075,695	(85,736)	-3.97%
02-00-00-43-3160	Water Penalties	24,886	26,987	28,588	28,807	29,010	422	1.48%
02-00-00-43-3515	NSF Fees	125	250	200	200	200	-	0.00%
02-00-00-43-4030	Workers Comp Payments	2,674	-	-	-	-	-	
	Charges for Services	5,067,143	5,434,394	5,486,806	5,299,938	5,303,786	(183,020)	-3.34%
02-00-00-45-5100	Interest	4,680	21,078	13,486	20,385	18,989	5,503	40.81%
02-00-00-45-5200	Net Change in Fair Value	(229)	(1,076)	-	-	-	-	0.00%
	Interest	4,451	20,001	13,486	20,385	18,989	5,503	40.81%
02-00-00-46-6410	Miscellaneous	3,000	2,134	5,000	1,500	5,000	-	0.00%
02-00-00-46-6417	IRMA Reimbursements	2,870	9,126	2,000	2,000	2,000	-	0.00%
02-00-00-46-6580	Sale of Meters	20,272	2,754	10,000	10,000	10,000	-	0.00%
	Miscellaneous	26,142	14,014	17,000	13,500	17,000	-	0.00%
02-00-00-48-8000	Sale of Property	9,264	-	-	-	-	-	0.00%
	Other Financing Sources	9,264	-	-	-	-	-	0.00%
	Revenue	5,134,600	5,483,659	5,536,642	5,350,958	5,357,255	(179,387)	-3.24%

Village of River Forest
Budget Detail by Account
Fiscal Year 2020 Budget

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Increase (Decrease)	% Inc (Dec)
60	Public Works							
02-60-06-51-0200	Salaries Regular	677,914	741,086	772,629	779,774	807,308	34,679	4.49%
02-60-06-51-1500	Specialists Pay	2,100	2,100	2,100	2,100	2,100	-	0.00%
02-60-06-51-1700	Overtime	5,765	9,288	12,000	6,660	12,000	-	0.00%
02-60-06-51-1950	Insurance Refusal Reimb	150	330	338	-	620	282	83.43%
02-60-06-51-3000	Part-Time Salaries	17,958	9,955	15,200	6,186	15,200	-	0.00%
	Personal Services	703,887	762,760	802,267	794,720	837,228	34,961	4.36%
02-60-06-52-0100	ICMA Contract	-	-	-	-	1,480	1,480	
02-60-06-52-0320	FICA	41,935	45,840	49,030	49,030	50,952	1,922	3.92%
02-60-06-52-0325	Medicare	9,987	10,863	11,741	11,741	12,267	526	4.48%
02-60-06-52-0330	IMRF	-	-	87,069	87,069	75,668	(11,401)	-13.09%
02-60-06-52-0375	Fringe Benefits	5,090	5,420	5,150	5,150	5,280	130	2.52%
02-60-06-52-0381	IMRF Pensio Expenditures	73,087	86,787	-	-	-	-	0.00%
02-60-06-52-0400	Health Insurance	145,010	167,303	191,393	191,393	178,702	(12,691)	-6.63%
02-60-06-52-0420	Health Insurance - Retirees	3,061	3,033	3,016	2,881	3,040	24	0.80%
02-60-06-52-0421	Other Post Employment Benefits	6,786	6,767	-	-	-	-	0.00%
02-60-06-52-0425	Life Insurance	410	470	435	435	442	7	1.61%
02-60-06-52-0430	VEBA Contributions	11,436	11,241	13,588	13,588	13,673	85	0.63%
	Benefits	296,804	337,724	361,422	361,287	341,504	(19,918)	-5.51%
02-60-06-53-0100	Electricity	39,712	32,276	38,004	35,667	38,004	-	0.00%
02-60-06-53-0200	Communications	6,540	7,197	6,780	8,244	5,460	(1,320)	-19.47%
02-60-06-53-0300	Auditing	10,508	8,850	9,075	9,075	9,330	255	2.81%
02-60-06-53-0380	Consulting Services	3,974	38,400	8,500	8,500	31,000	22,500	264.71%
02-60-06-53-0410	IT Support	38,388	35,140	66,270	29,432	64,692	(1,578)	-2.38%
02-60-06-53-1300	Inspections	-	-	1,000	1,000	1,000	-	0.00%
02-60-06-53-1310	JULIE Participation	1,618	995	2,271	2,340	2,345	74	3.26%
02-60-06-53-2100	Bank Fees	23,437	27,841	31,558	27,069	29,454	(2,104)	-6.67%
02-60-06-53-2200	Liability Insurance	34,731	35,313	37,864	37,677	40,021	2,157	5.70%
02-60-06-53-2250	IRMA Deductible	-	-	9,500	5,000	9,500	-	0.00%
02-60-06-53-3050	Water System Maintenance	106,116	180,785	146,500	122,984	120,500	(26,000)	-17.75%
02-60-06-53-3055	Hydrant Maintenance	17,974	13,780	24,000	16,000	24,000	-	0.00%
02-60-06-53-3200	Maintenance of Vehicles	7,860	21,278	8,000	12,000	8,000	-	0.00%
02-60-06-53-3300	Maint of Office Equipment	3,066	1,586	1,000	968	1,000	-	0.00%
02-60-06-53-3600	Maintenance of Buildings	14,147	10,818	15,250	9,936	25,750	10,500	68.85%
02-60-06-53-3620	Maintenance of Streets	-	-	8,000	15,556	15,000	7,000	87.50%
02-60-06-53-3630	Overhead Sewer Program	26,600	28,650	59,000	51,233	59,000	-	0.00%
02-60-06-53-3640	Sewer/Catch Basin Repair	51,466	11,161	50,000	32,000	50,000	-	0.00%
02-60-06-53-4100	Training	102	-	1,150	596	1,150	-	0.00%
02-60-06-53-4250	Travel & Meeting	2,114	1,992	3,185	2,700	3,185	-	0.00%
02-60-06-53-4300	Dues & Subscriptions	897	1,317	1,460	1,460	1,460	-	0.00%
02-60-06-53-4350	Printing	5,219	5,212	6,309	5,246	5,750	(559)	-8.86%
02-60-06-53-4400	Medical & Screening	80	-	700	350	700	-	0.00%
02-60-06-53-4480	Water Testing	2,504	4,114	12,490	8,200	3,470	(9,020)	-72.22%
02-60-06-53-5300	Advertising/Legal Notice	-	-	500	250	500	-	0.00%
02-60-06-53-5350	Dumping Fees	18,701	24,475	20,000	12,597	20,000	-	0.00%
02-60-06-53-5400	Damage Claims	5,770	8,862	4,000	8,600	4,000	-	0.00%
	Contractual Services	421,522	500,039	572,366	464,680	574,271	1,905	0.33%
02-60-06-54-0100	Office Supplies	167	347	500	720	500	-	0.00%
02-60-06-54-0200	Gas & Oil	9,158	10,206	12,770	12,965	13,094	324	2.54%
02-60-06-54-0310	Uniforms	557	843	1,475	690	1,475	-	0.00%
02-60-06-54-0500	Vehicle Parts	3,673	4,034	8,000	5,649	8,000	-	0.00%
02-60-06-54-0600	Operating Supplies	58,834	37,887	26,900	27,648	68,300	41,400	153.90%
02-60-06-54-1300	Postage	10,108	7,813	9,000	6,524	9,000	-	0.00%
02-60-06-54-2200	Water from Chicago	1,600,742	1,656,515	1,666,525	1,611,315	1,642,606	(23,919)	-1.44%
	Materials & Supplies	1,683,238	1,717,646	1,725,170	1,665,511	1,742,975	17,805	1.03%

Village of River Forest
Budget Detail by Account
Fiscal Year 2020 Budget

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Increase (Decrease)	% Inc (Dec)
02-60-06-55-0050	Gain/Loss on Disposal of Asset	-	298	-	-	-		
02-60-06-55-0500	Building Improvements	4,995	54,200	25,000	13,640	55,000	30,000	120.00%
02-60-06-55-1150	Sewer System Improvements	182,575	167,487	175,000	173,989	175,000	-	0.00%
02-60-06-55-1300	Water System Improvements	490,316	14,300	434,000	337,945	683,380	249,380	57.46%
02-60-06-55-1400	Meter Replacement Program	14,496	15,396	16,000	15,708	22,000	6,000	37.50%
02-60-06-55-9100	Street Improvements	75,560	46,842	70,000	70,105	70,000	-	0.00%
	Capital Outlay	767,943	298,523	720,000	611,387	1,005,380	285,380	39.64%
02-60-06-55-0010	Depreciation Expenditures	352,484	340,057	355,000	355,000	355,000	-	0.00%
	Depreciation	352,484	340,057	355,000	355,000	355,000	-	0.00%
02-60-06-56-0070	Series 08B Principal	-	-	170,000	170,000	-	(170,000)	-100.00%
02-60-06-56-0071	Series 08B Interest	17,111	10,814	6,970	6,970	-	(6,970)	-100.00%
02-60-06-56-0102	Community Bank Loan Principal	-	-	49,813	49,813	-	(49,813)	-100.00%
02-60-06-56-0103	Community Bank Loan Interest	2,678	1,589	696	477	-	(696)	-100.00%
02-60-06-56-0104	IEPA Loan Principal	-	-	620,893	620,893	634,690	13,797	2.22%
02-60-06-56-0105	IEPA Loan Interest	307,648	303,748	296,253	296,253	282,456	(13,797)	-4.66%
	Debt Service	327,437	316,151	1,144,625	1,144,406	917,146	(227,479)	-19.87%
02-60-06-57-5013	Transfer to CERF	-	-	95,305	95,305	106,986	11,681	12.26%
	Other Financing Uses	-	-	95,305	95,305	106,986	11,681	12.26%
	Expenditures	4,553,315	4,272,900	5,776,155	5,492,296	5,880,490	104,335	1.81%
02	Water & Sewer Fund	581,285	1,210,759	(239,513)	(141,338)	(523,235)		

Debt Service Schedule

Illinois Environmental Protection Agency Loan

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

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Tax Levy		Totals	Interest Due On			
	Principal	Interest		Jun 3	Amount	Dec 3	Amount
2020	634,690	282,456	917,146	2019	142,972	2019	139,484
2021	648,795	268,351	917,146	2020	135,958	2020	132,393
2022	663,211	253,934	917,145	2021	128,789	2021	125,145
2023	677,950	239,196	917,146	2022	121,461	2022	117,735
2024	693,016	224,130	917,146	2023	113,969	2023	110,161
2025	708,416	208,730	917,146	2024	106,311	2024	102,419
2026	724,159	192,987	917,146	2025	98,483	2025	94,504
2027	740,250	176,896	917,146	2026	90,482	2026	86,414
2028	756,700	160,446	917,146	2027	82,302	2027	78,144
2029	773,515	143,630	917,145	2028	73,940	2028	69,690
2030	790,705	126,441	917,146	2029	65,393	2029	61,048
2031	808,276	108,870	917,146	2030	56,656	2030	52,214
2032	826,238	90,908	917,146	2031	47,724	2031	43,184
2033	844,599	72,547	917,146	2032	38,594	2032	33,953
2034	863,366	53,780	917,146	2033	29,261	2033	24,519
2035	882,552	34,593	917,145	2034	19,721	2034	14,872
2036	902,165	14,981	917,146	2035	9,969	2035	5,012
	<u>\$ 12,938,603</u>	<u>\$ 2,652,876</u>	<u>\$ 15,591,479</u>		<u>\$ 1,361,985</u>		<u>\$ 1,290,891</u>

Pension Trust Funds

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

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

Police Pension Fund

BUDGET SNAPSHOT

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET
Revenues	\$3,630,393	\$3,314,941	\$2,633,919	\$3,173,559
Expenditures	\$2,328,194	\$2,446,114	\$2,351,539	\$2,476,534
Fund Balance*	\$23,541,454	\$24,410,281	\$23,823,834	\$24,520,859

* FY 2019 and 2020 Fund Balances Estimated

DESCRIPTION

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

BUDGET ANALYSIS

Income for this fund is from participating employees' contributions of 9.91% of the salaries as specified by State regulations and interest income from investment of assets. The employer's share is shown as a contribution from the General Fund and is included in the Police Department (Division 40) employee benefit expense. An independent actuarial study is used to determine the amount of the employer's contribution. The Village's FY 2020 contribution of \$1,584,000 reflects the amount of property tax revenues expected to be levied with the 2019 Property Tax Levy during the fiscal year. The 2019 property tax levy, which is collected in calendar year 2020, will be based on an annual actuarial analysis prepared using the Village's Pension Funding Policy for the Police Pension Fund. The amount contributed is the amount based on the policy or the statutory minimum, whichever is higher. The budgeted FY 2020 employer contribution is about 6.81% higher than the prior year due to the 2018 tax levy required contributions being higher than what was budgeted for FY 2019. This was based on actuarial results. The expected and actual contributions are as follows:

	Actual FY 2018	Budget 2019	Budget 2020
Levy Year	2017	2018	2019
Police Pension Fund	\$1,394,597	\$1,483,000	\$1,584,000

Village of River Forest
Budget Detail by Account
Fiscal Year 2020 Budget

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Increase (Decrease)	% Inc (Dec)
09	Police Pension Fund							
09-00-00-45-5100	Interest	447,671	416,782	461,605	433,060	446,052	(15,553)	-3.37%
09-00-00-45-5200	Net Change in Fair Value	1,716,581	1,545,053	1,085,918	450,000	836,957	(248,961)	-22.93%
	Interest	2,164,252	1,961,835	1,547,523	883,060	1,283,009	(264,514)	-17.09%
					-			
09-00-00-41-1100	Employer Contribution	1,329,644	1,394,597	1,483,000	1,469,341	1,584,000	101,000	6.81%
09-00-00-46-7350	Employee Contribution	267,985	273,961	284,418	281,518	306,550	22,132	7.78%
	Grants & Contributions	1,597,629	1,668,559	1,767,418	1,750,859	1,890,550	123,132	6.97%
					-			
	Revenue	3,761,882	3,630,393	3,314,941	2,633,919	3,173,559	(141,382)	-4.26%
09-00-00-52-6100	Pensions	2,021,676	2,110,165	2,275,501	2,234,685	2,297,197	21,696	0.95%
09-00-00-52-6150	Pension Refund	-	101,679	50,000	-	50,000	-	0.00%
	Benefits	2,021,676	2,211,844	2,325,501	2,234,685	2,347,197	21,696	0.93%
09-00-00-53-0300	Audit Services	3,221	1,525	2,118	2,118	2,177	59	2.79%
09-00-00-53-0350	Actuarial Services	2,233	2,263	3,000	1,250	2,550	(450)	-15.00%
09-00-00-53-0360	Payroll Services	17,770	18,300	27,130	27,130	28,325	1,195	4.40%
09-00-00-53-0380	Consulting Services	45,157	44,765	35,300	50,425	51,470	16,170	45.81%
09-00-00-53-0420	Legal Services	34,375	26,607	18,000	18,000	18,000	-	0.00%
09-00-00-53-2100	Bank Fees	-	-	8,600	100	100	(8,500)	-98.84%
09-00-00-53-4100	Training	1,470	1,125	4,000	1,000	4,000	-	0.00%
09-00-00-53-4250	Travel & Meeting	988	2,373	3,000	1,500	3,000	-	0.00%
09-00-00-53-4300	Dues & Subscriptions	795	795	815	795	815	-	0.00%
09-00-00-53-4400	Medical & Screening	46,078	8,340	5,000	1,800	5,000	-	0.00%
09-00-00-53-5300	Advertising/Legal Notice	-	-	100	-	100	-	0.00%
09-00-00-54-3100	Misc Expenditures	10,391	10,258	13,550	12,736	13,800	250	1.85%
	Contractual Services	162,477	116,350	120,613	116,854	129,337	8,724	7.23%
	Expenditures	2,184,154	2,328,194	2,446,114	2,351,539	2,476,534	30,420	1.24%
09	Police Pension Fund	1,577,728	1,302,199	868,827	282,380	697,025	(171,802)	-19.77%

Fire Pension Fund

BUDGET SNAPSHOT

	FY 2018 ACTUAL	FY 2019 BUDGET	FY2019 PROJECTED	FY 2020 BUDGET
Revenues	\$2,288,074	\$2,541,212	\$1,954,116	\$2,528,271
Expenditures	\$1,963,989	\$1,948,982	\$1,872,514	\$1,962,988
Fund Balance*	\$15,043,043	\$15,635,273	\$15,124,645	\$15,689,928

* FY 2019 and 2020 Fund Balances Estimated

DESCRIPTION

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

BUDGET ANALYSIS

Income for this fund is from participating employees' contributions of 9.455% of salaries as required by State law and interest income from investment of assets. The employer's share is shown as a contribution from the General Fund and is included in the Fire Department (Division 50) employee benefit expense. An independent actuarial study is used to determine the amount of the employer contribution. The Village's estimated 2020 contribution of \$1,464,017 reflects the amount of property tax revenues expected to be levied with the 2019 Property Tax Levy during the fiscal year. The 2019 property tax levy, which is collected in calendar year 2020, will be based on an actuarial analysis prepared using the Village's Pension Funding Policy for the Firefighters Pension Fund. The amount contributed will be the transition plan amount, or the statutory minimum, whichever is higher. The FY 2020 employer contribution is about 10.57% higher than the prior year budgeted amount due to the 2018 tax levy required contributions being higher than what was budgeted for FY 2019. This was based on actuarial results. The expected and actual contributions are as follows:

	Actual FY 2018	Budget FY 2019	Budget FY 2020
Levy Year	2017	2018	2019
Fire Pension Fund	\$1,133,899	\$1,324,000	\$1,464,017

Village of River Forest
Budget Detail by Account
Fiscal Year 2020 Budget

Account Number	Description	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget	Increase (Decrease)	% Inc (Dec)
10	Fire Pension Fund							
10-00-00-45-5100	Interest/Dividends	396,548	448,888	407,493	290,753	299,476	(108,017)	-26.51%
10-00-00-45-5200	Net Change in Fair Value	633,704	527,654	616,199	200,000	572,224	(43,975)	-7.14%
	Interest	1,030,251	976,542	1,023,692	490,753	871,700	(151,992)	-14.85%
					-			
10-00-00-41-1100	Employer Contribution	1,086,300	1,133,899	1,324,000	1,281,561	1,464,017	140,017	10.58%
10-00-00-46-7350	Employee Contribution	174,437	177,633	193,520	181,802	192,554	(966)	-0.50%
	Grants & Contributions	1,260,737	1,311,532	1,517,520	1,463,363	1,656,571	139,051	9.16%
					-			
	Revenue	2,290,988	2,288,074	2,541,212	1,954,116	2,528,271	(12,941)	-0.51%
10-00-00-52-6100	Pensions	1,599,982	1,873,231	1,862,337	1,776,997	1,863,986	1,649	0.09%
10-00-00-52-6150	Pension Refund	1,544	4,221	-	-	-	-	
	Benefits	1,601,525	1,877,452	1,862,337	1,776,997	1,863,986	1,649	0.09%
10-00-00-53-0300	Audit Services	3,221	1,525	3,500	2,118	2,177	(1,323)	-37.80%
10-00-00-53-0350	Actuarial Services	2,078	2,078	2,500	2,108	2,125	(375)	-15.00%
10-00-00-53-0360	Payroll Services	13,035	13,415	14,010	13,725	13,495	(515)	-3.68%
10-00-00-53-0380	Consulting Services	60,949	44,005	36,500	46,305	41,870	5,370	14.71%
10-00-00-53-0420	Legal Services	20,177	12,950	10,000	10,000	12,000	2,000	20.00%
10-00-00-53-2100	Bank Fees	3,719	5,315	4,200	7,200	7,200	3,000	71.43%
10-00-00-53-4100	Training	430	175	3,000	500	3,000	-	0.00%
10-00-00-53-4250	Travel & Meeting	-	-	1,000	-	1,000	-	0.00%
10-00-00-53-4300	Dues & Subscriptions	795	795	825	795	825	-	0.00%
10-00-00-53-4400	Medical & Screening	-	-	2,000	1,000	2,000	-	0.00%
10-00-00-54-1300	Postage	-	-	100	50	100	-	0.00%
10-00-00-54-3100	Misc Expenditures	6,663	6,280	9,010	11,716	13,210	4,200	46.61%
	Contractual Services	111,067	86,538	86,645	95,517	99,002	12,357	14.26%
	Expenditures	1,712,592	1,963,989	1,948,982	1,872,514	1,962,988	14,006	0.72%
10	Fire Pension Fund	578,396	324,084	592,230	81,602	565,283	(26,947)	-4.55%

River Forest Public Library

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

River Forest Public Library

BUDGET SNAPSHOT

REVENUES

FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET
\$1,297,916	\$ 1,347,000	\$1,330,978	\$1,347,000

EXPENDITURES

FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET
\$1,233,827	\$1,783,000	\$1,387,609	\$1,850,000

DESCRIPTION

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

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

BUDGET ANALYSIS

The Library operating expenditures are projected to increase by \$67,000. The FY 2020 budget includes \$501,000 in capital expenditures that are intended to be funded with capital reserves.

**Village of River Forest
Budget Detail By Account
Fiscal Year 2020 Budget**

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET	\$CHNG FY19/20	% CHNG FY19/20
--	---------------------------	---------------------------	---------------------------	------------------------------	---------------------------	---------------------------	---------------------------

RIVER FOREST PUBLIC LIBRARY

REVENUES

Taxes

Property Taxes	1,213,883	1,220,973	1,270,000	1,259,000	1,289,000	19,000	1.50%
Replacement Taxes	14,765	12,035	14,000	12,000	12,000	(2,000)	-14.29%
Total Taxes	1,228,648	1,233,008	1,284,000	1,271,000	1,301,000	17,000	1.32%

Charges for Services

Connections Program	5,910	3,277	7,800	8,228	8,000	200	2.56%
Lost Books	2,696	2,966	3,000	2,700	3,000	-	0.00%
Book Sales	1,074	684	500	550	-	(500)	-100.00%
Copy Machine Revenues	4,996	4,683	4,000	4,500	4,400	400	10.00%
Total Charges for Services	14,676	11,610	15,300	15,978	15,400	100	0.65%

Fines

Fines	19,289	10,471	7,000	6,000	-	(7,000)	-100.00%
-------	--------	--------	-------	-------	---	---------	----------

Interest

Interest Earned	5,923	13,669	12,000	15,000	10,000	(2,000)	-16.67%
-----------------	-------	--------	--------	--------	--------	---------	---------

Miscellaneous

Grants/Donations	19,271	28,251	27,900	22,500	22,200	(5,700)	-20.43%
Miscellaneous	1,577	907	800	500	400	(400)	-50.00%
Total Miscellaneous	20,848	29,158	28,700	23,000	22,600	(6,100)	-21.25%

Total Revenues

	1,289,384	1,297,916	1,347,000	1,330,978	1,349,000	2,000	0.15%
--	------------------	------------------	------------------	------------------	------------------	--------------	--------------

EXPENDITURES

Personal Services

Salaries	583,439	641,266	685,000	650,000	703,000	18,000	2.63%
Total Personal Services	583,439	641,266	685,000	650,000	703,000	18,000	2.63%

Employee Benefits

Health Insurance	40,831	30,678	56,000	40,260	56,000	-	0.00%
FICA/Medicare	43,331	48,538	53,000	49,000	54,000	1,000	1.89%
IMRF Pension	51,165	53,837	57,000	54,000	49,500	(7,500)	-13.16%
Total Employee Benefits	135,327	133,053	166,000	143,260	159,500	(6,500)	-3.92%

Contractual Services

Payroll Services	2,662	3,293	3,000	3,000	3,500	500	16.67%
Staff Training	1,929	2,438	3,000	3,000	2,000	(1,000)	-33.33%
Membership Dues	6,443	6,493	3,400	3,400	3,100	(300)	-8.82%
Trustee Training	-	826	1,000	500	1,000	-	0.00%
Professional Developmnt	7,327	2,816	10,000	8,000	8,400	(1,600)	-16.00%
Advertising	2,011	2,779	3,000	3,000	3,000	-	0.00%
Other Programs	28,466	34,013	35,600	35,600	34,000	(1,600)	-4.49%
Connections Programs	5,615	4,714	7,800	4,200	8,000	200	2.56%
Tech Support Services	12,000	9,251	12,000	9,000	11,000	(1,000)	-8.33%
Automation-Swan/Rails	30,622	29,083	32,500	32,500	36,500	4,000	12.31%
Consulting/Legal	1,269	2,071	6,000	6,000	7,000	1,000	16.67%
Auditing	8,260	6,750	7,000	6,750	7,000	-	0.00%
Copier Lease & Maint	4,842	2,228	5,000	5,000	5,000	-	0.00%

**Village of River Forest
Budget Detail By Account
Fiscal Year 2020 Budget**

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2019 PROJECTED	FY 2020 BUDGET	\$CHNG FY19/20	% CHNG FY19/20
RIVER FOREST PUBLIC LIBRARY							
Automation - Subscription	14,500	15,000	15,500	15,500	12,500	(3,000)	-19.35%
Liability Insurance	11,407	11,017	11,000	9,899	11,500	500	4.55%
Maintenance - Service	55,877	57,840	60,000	60,000	60,000	-	0.00%
Utilities	10,262	10,243	11,000	10,500	11,500	500	4.55%
Strategic Initiatives	-	-	5,000	5,000	5,000	-	0.00%
Total Contractual Svcs	203,492	200,855	231,800	220,849	230,000	(1,800)	-0.78%
Commodities							
Printing	4,773	4,632	5,000	5,000	5,500	500	10.00%
Inter-Library Expenses	983	6	800	100	400	(400)	
Postage and Delivery	3,388	3,478	3,600	3,600	3,600	-	0.00%
Telephone/Internet	14,278	13,008	14,500	14,500	14,500	-	0.00%
Books	66,071	70,095	72,500	72,500	74,500	2,000	2.76%
Periodicals	7,256	7,019	6,500	6,500	6,500	-	0.00%
Online E Content	40,000	47,369	48,000	48,000	58,800	10,800	22.50%
Audio/Visual	40,891	34,804	39,000	39,000	29,200	(9,800)	-25.13%
Office Supplies	4,137	4,374	4,200	4,200	4,000	(200)	-4.76%
Library Supplies	4,963	5,500	5,000	5,000	5,000	-	0.00%
Copier Supplies	981	1,091	1,300	1,300	1,000	(300)	-23.08%
Building Mat and Supplies	4,943	4,720	4,800	4,800	3,500	(1,300)	-27.08%
Equipment/ Furniture/Tech	-	-	11,500	11,500	15,000	3,500	30.43%
Misc Expenditures	2,359	2,955	2,500	2,500	2,500	-	0.00%
Total Commodities	195,023	199,051	219,200	218,500	224,000	4,800	2.19%
Capital Reserve Contribution	-	-	45,000	45,000	32,500	(12,500)	-27.78%
Total Operating Expenditures	1,117,281	1,174,225	1,347,000	1,277,609	1,349,000	2,000	0.15%
Capital Outlay							
Furniture & Equipment	3,110	4,869	-	-	-	-	0.00%
Equipment Technology	27,670	8,371	35,000	35,000	17,500	(17,500)	-50.00%
Building Improvements	71,916	46,362	401,000	75,000	483,500	82,500	20.57%
Total Capital Outlay	102,696	59,602	436,000	110,000	501,000	65,000	14.91%
Total Expenditures	1,219,977	1,233,827	1,783,000	1,387,609	1,850,000	67,000	3.76%

Jurisdictional Statistics

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

Size, Development and Infrastructure

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

Population

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

2010 Census Highlights

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

Municipal Services & Facilities

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

Annual taxable sales

2009	\$158,420,269
2010	\$155,416,508
2011	\$160,051,009
2012	\$167,237,141
2013	\$174,272,613
2014	\$173,103,200
2015	\$185,525,800
2016	\$175,191,117
2017	\$183,264,298

Property Tax Rates

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

Last Ten Levy Years

Tax Levy Year	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Calendar Year Collected	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Village of River Forest	1.154	1.357	1.389	1.319	1.286	1.175	1.051	0.840	0.820	0.880
School Districts	7.131	8.403	8.643	7.539	7.559	7.467	6.960	5.665	5.502	5.843
Cook County	0.496	0.533	0.552	0.568	0.560	0.531	0.462	0.423	0.394	0.415
Park District	0.276	0.324	0.331	0.316	0.307	0.279	0.249	0.209	0.255	0.317
Water Reclamation	0.402	0.406	0.426	0.430	0.417	0.370	0.320	0.274	0.261	0.252
Public Library - Village Component Unit	0.214	0.252	0.258	0.246	0.239	0.218	0.195	0.155	0.151	0.161
Township	0.103	0.121	0.124	0.115	0.115	0.104	0.093	0.075	0.078	0.084
Other (1)	0.108	0.080	0.120	0.089	0.116	0.078	0.097	0.062	0.081	0.063
Total- all purposes	9.884	11.476	11.843	10.622	10.599	10.222	9.427	7.703	7.542	8.015
Share of total tax rate levied for the Village of River Forest	11.68%	11.82%	11.73%	12.42%	12.13%	11.49%	11.15%	10.90%	10.87%	10.98%

Note:

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

Data Source:

Cook County Clerk's Office

Equalized Assessed Value

Tax Levy Year	Residential	Commercial	Industrial/ Railroad	Total Assessed Value	Village Property Tax Rate	Total Equalized Assessed Value
2017				197,894,783	1.154	586,302,873
2016				173,225,068	1.357	485,584,510
2015				\$ 176,259,471	1.389	470,348,398
2014	\$ 162,447,990	18,530,942	430,763	181,409,695	1.319	488,390,939
2013				\$ 186,371,020	1.286	493,186,293
2012	\$ 170,256,632	17,159,151	1,296,420	188,712,203	1.175	529,450,956
2011					1.051	573,104,464
2010	192,112,346	20,321,761	980,904	213,415,011	0.840	704,269,535
2009	-				0.820	641,332,879
2008	231,060,928	21,234,090	254,274	252,549,292	0.880	596,926,880

Notes:

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

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

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

Data Source:

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

Top Ten Principal Property Taxpayers

Taxpayer	Type of Business	2017 Levy Year	
		Equalized Assessed Valuation	Percentage of Total Equalized Assessed
River Forest Town Center One	Retail Center	\$ 11,084,954	1.9%
Mac Neal	Medical Center	7,768,558	1.3%
River Forest Town Center Two	Retail Center	6,370,119	1.1%
Albertson's (Jewel)	Grocery Store	4,023,036	0.7%
Ell Bay (Fresenius)	Medical Center	1,530,258	0.3%
Co Has (Loyola)	Medical Center	1,460,487	0.2%
Mid America (Fresh Thyme)	Grocery Store	1,385,554	0.2%
Keystone Montessori	School	874,068	0.1%
River Forest Tennis Club	Recreation Facility	852,641	0.1%
Chicago Title Land Trust	Retail Center	841,493	0.1%
Totals		<u>\$ 36,191,168</u>	<u>6.2%</u>

Data Source:

Office of County Clerk

Capital Improvement Program

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

A summary of the 2020 – 2024 Five Year Capital Improvement Program is contained in this section. Detailed information on those capital items included in the 2020 Budget and the impact those items have on the 2020 operating Budget are included.

Capital Improvement Program

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

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

Capital Improvement Categories

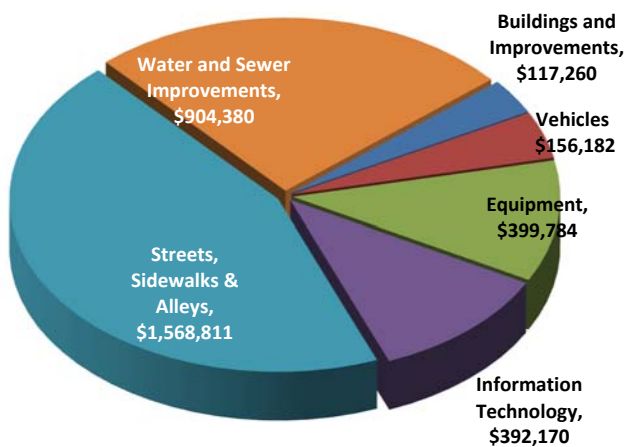
Capital Improvements included in the Fiscal Year 2020 Budget total \$3,538,587 from the following categories:

Buildings and Improvements

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

3 Facilities

Capital Improvements by Category



Vehicles

48 vehicles in the fleet

The vehicle section includes the replacement or acquisition of Village vehicles and is subdivided into police, fire, and public works sections. The detail page of each vehicle to be replaced in 2020 provides a picture of the vehicle, historical cost and repair information, a description of how the vehicle is used, and its life expectancy.

Equipment

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

Information Technology (IT)

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

Streets, Sidewalks and Alleys

31.6 miles

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

Water and Sewer Improvements

76.5 miles of sewer and water mains

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

Capital Improvement Program

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

Capital Improvement Funding Sources

The Five Year Capital Improvement Program (CIP) is financed through the following Village funds or specific revenue sources. The individual project sheet will indicate if a project is intended to be financed with a specific revenue source, such as a grant, within the fund. The proposed FY 2020 funding sources are described below:

General Fund

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

Motor Fuel Tax Fund (MFT)

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

Water and Sewer Fund

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

Capital Equipment Replacement Fund

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

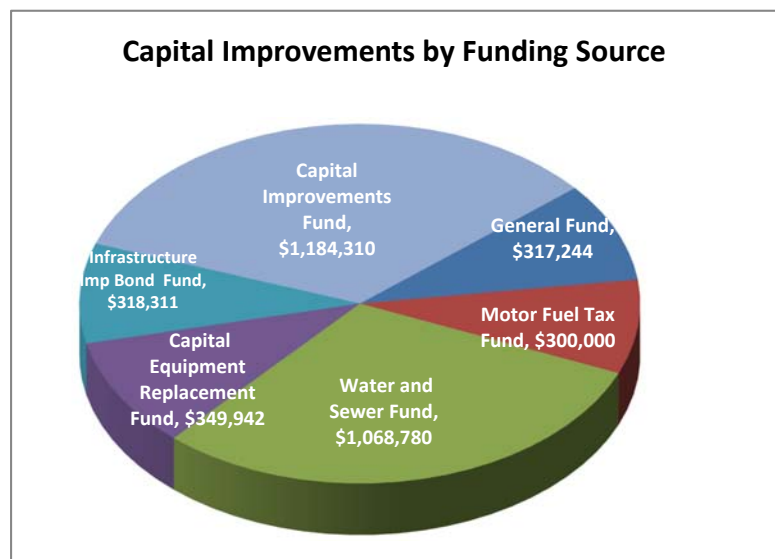
Capital Improvements Fund

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

Infrastructure Improvement Bond Fund

The Infrastructure Improvement Bond Fund accounts for the proceeds of the 2018 General Obligation Limited Tax Bonds and is used to fund street improvements.

Five-Year Capital Improvement Program schedules and detailed project sheets for each capital item included in the FY 2020 Budget are included in this document.



Village of River Forest, Illinois
Five Year Capital Improvement Program
Fiscal Year 2020 Budget

CATEGORY	Fiscal Year					Five Year Total
	2020	2021	2022	2023	2024	
Buildings and Improvements	117,260	55,060	55,000	42,000	40,000	309,320
Vehicles	156,182	411,237	935,591	479,919	433,336	2,416,265
Equipment	399,784	346,324	-	99,714	484,634	1,330,456
Information Technology	392,170	333,000	273,000	113,000	125,000	1,236,170
Streets, Sidewalks & Alleys	1,568,811	780,000	875,000	940,000	790,000	4,953,811
Water and Sewer Improvements	904,380	665,500	717,000	612,000	618,000	3,516,880
Total	3,538,587	2,591,121	2,855,591	2,286,633	2,490,970	13,762,902

PROPOSED FUNDING SOURCE	Fiscal Year					Five Year Total
	2020	2021	2022	2023	2024	
General Fund (GF)	317,244	185,000	195,000	195,000	195,000	1,087,244
Motor Fuel Tax Fund (MFT)	300,000	300,000	300,000	300,000	300,000	1,500,000
Water and Sewer Fund (WS)	1,068,780	756,400	787,000	682,000	688,000	3,982,180
Capital Equipment Replacement Fund (CERF)	349,942	723,181	935,591	534,633	696,970	3,240,317
CERF/WS	-	-	-	45,000	221,000	266,000
Capital Improvements Fund (CIF)	1,109,310	626,540	638,000	530,000	390,000	3,293,850
Capital Improvements Fund/Parking Reserve (CIF/PR)	75,000	-	-	-	-	75,000
Infrastructure Improvements Bond Fund (IIBF)	318,311	-	-	-	-	318,311
Totals	3,538,587	2,591,121	2,855,591	2,286,633	2,490,970	13,762,902

Buildings and Improvements – Five Year Capital Improvement Program

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

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

Improvements planned for FY 2020 include:

Improvement	Cost of Improvement	Funding Source	Nature of Project
Village Hall Improvements	\$ 12,260	CIF	Recommended
Garage Improvements	\$ 50,000	CIF	Critical
Pumping Station Improvements	\$ 55,000	WS	Critical
Total	\$ 117,260		

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

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

Critical projects are highlighted in yellow.

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

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

Village of River Forest, Illinois
Five Year Capital Improvement Program
Buildings and Improvements
Fiscal Year 2020 Budget

		Fiscal Year					Five Year	Funding
This Project is:		2020	2021	2022	2023	2024	Total	Source
Village Hall							-	
Village Hall Improvements	Recommended	12,260	14,160	55,000	32,000	40,000	153,420	CIF
Public Works							-	
Garage Improvements	Critical	50,000	20,000	-	10,000	-	80,000	CIF
Pumping Station Improvements	Critical	55,000	20,900	-	-	-	75,900	WS
Total		117,260	55,060	55,000	42,000	40,000	309,320	

		Fiscal Year					Five Year
Proposed Funding Source		2020	2021	2022	2023	2024	Total
Water and Sewer Fund (WS)		55,000	20,900	-	-	-	75,900
Capital Improvement Fund (CIF)		62,260	34,160	55,000	42,000	40,000	233,420
Totals		117,260	55,060	55,000	42,000	40,000	309,320

Buildings and Improvements

Village Hall Improvements	FY 2020	\$12,260	CIF
	FY 2021	\$14,160	CIF
	FY 2022	\$55,000	CIF
	FY 2023	\$32,000	CIF
	FY 2024	\$40,000	CIF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Spending History

FY 2019	\$2,870 (Repaired gutters and downspouts)
FY 2019	\$2,300 (Rewired controls to WSCDC HVAC unit)
FY 2018	\$7,303 (Repair to WSCDC HVAC unit)
FY 2017	\$169,861 (Roof replacement)
FY 2015	\$12,000 (Repair foundation and eliminate seepage: basement level adjacent to Fire Dept.)

Project Description & Justification

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

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

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

<u>Repair/Improvement</u>	<u>Estimated Cost</u>	<u>Year</u>
1. Energy efficient lighting improvements (exterior)	\$12,260	FY 2020
2. Energy efficient lighting improvements (interior)	\$14,160	FY 2021
3. Replace roof above 2nd floor (WSCDC area)	\$55,000	FY 2022
4. Replace HVAC rooftop unit	\$32,000	FY 2023
5. Tuck-pointing improvements	\$40,000	FY 2024
Total	\$153,420	

Project Impact

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

Buildings and Improvements - Public Works

Public Works Garage Improvements



FY 2020	\$50,000	CIF
FY 2021	\$20,000	CIF
FY 2022	\$0	CIF
FY 2023	\$10,000	CIF
FY 2024	\$0	CIF

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

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

Project Description & Justification

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

The property on which the Public Works Garage stands was previously considered for redevelopment. As a result, the Village delayed needed improvements based on the possibility of site redevelopment.

Based on a structural engineering analysis and facility site assessment, the following critical and recommended facility improvements should be completed in FY 2020:

<u>Repair/Improvement</u>	<u>Estimated Cost</u>	<u>Year</u>
1. Replace salt storage shed	\$ 50,000	FY 2020

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

<u>Repair/Improvement</u>	<u>Estimated Cost</u>	<u>Year</u>
1. Replace two overhead garage doors	\$ 20,000	FY 2021
2. Replace one overhead garage door	\$ 10,000	FY 2023
Total	\$ 30,000	

2020 Recommended Projects

The following is a summary of the improvements that are proposed for FY 2020:

1. Replace the salt storage shed: The current storage shed building is deteriorating and the roof has collapsed. A replacement shed needs to be built in order to maximize the amount of salt stored on-site to reduce the reliance on deliveries during the winter.

Project Alternative

The alternatives to the projects listed would be just to delay the work, which will result in further structural damage to the salt storage shed and repairs to the overhead door systems.

Project Impact

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

Buildings and Improvements - Public Works

Pumping Station Improvements

Water & Sewer



FY 2020	\$55,000	WS
FY 2021	\$20,900	WS
FY 2022	\$0	WS
FY 2023	\$0	WS
FY 2024	\$0	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2019	\$0 Relocate ComEd owned transformers (carried over due to cost overrun)
FY 2018	\$98,500 Replace lower roof, 2nd floor windows and boiler with combination HVAC system
FY 2017	\$4,995 (Replace/add exterior lighting fixtures)
FY 2016	\$22,600 (Replace front door)

Project Description & Justification

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

In 2013, the Village retained the services of DTZ (a UGL Company) to conduct a Facility Condition Assessment of the Pumping Station. The purpose of the assessment was to evaluate the overall condition of the buildings and sites, and provide information regarding the condition and life expectancy of the major components. The report summarizes the recommended projects involving improvements and maintenance to this facility.

The following critical and recommended facility improvement should be completed in FY 2020:

<u>Repair/Improvement</u>	<u>Estimated Cost</u>	<u>Year</u>
1. Relocate ComEd owned transformers	\$55,000	FY 2020

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

<u>Repair/Improvement</u>	<u>Estimated Cost</u>	<u>Year</u>
1. Install Variable Speed Controls to water pump	\$20,900	FY 2021
Total	\$20,900	

2020 Recommended Projects

The following is a summary of the improvement that is proposed for FY 2020:

1. Remove ComEd owned transformers from inside facility: The building currently houses three large high voltage transformers owned by ComEd and used to provide power to the building and equipment. The transformers are separated from the common areas of the building, however, they share a common wall that contains all of the power and electrical switching equipment for the facility and pump operations. Failure of one or more of the transformers could result in: 1) Damage to electrical switching equipment; 2) A fire in the facility (The room does not contain a fire suppression system); 3) Contamination of the facility from cooling oil that is used inside the transformers. Each of these scenarios could interrupt pump operations, resulting in the loss of water to the community. Staff received a preliminary estimate from ComEd for \$20,000 to remove the transformers and mount them on a utility pole outside the facility. Actual costs came in at \$25,000 for the ComEd portion of the work and another \$25,000 to run a new electrical service drop to the exterior of the building.

Project Alternative

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

Project Impact

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

Vehicles – Five Year Capital Improvement Program

The Village of River Forest recognizes the importance of maintaining, replacing and purchasing new vehicles to guarantee public safety and the efficient delivery of services. The following is a breakdown of current vehicular levels for all vehicles owned by the Village and the replacement schedule for FY 2020:

Department	Number of Vehicles to be Replaced in FY 2020	Cost of Vehicles to be Replaced in FY 2020	Total Number of Vehicles in Fleet
Building	-	\$ -	1
Police	2	\$ 85,682	17
Fire	-	\$ -	9
Public Works	1	\$ 70,500	21
Total	3	\$ 156,182	48

Financing

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

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

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

These projects are highlighted in yellow.

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

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

Village of River Forest, Illinois
Five Year Capital Improvement Program
Vehicles
Fiscal Year 2020 Budget

Vehicles	Fiscal Year					Five Year	Funding Source
	2020	2021	2022	2023	2024	Total	
Building	-	-	-	-	16,293	16,293	CERF
Police	85,682	127,737	80,591	140,919	178,043	612,972	CERF
Fire	-	70,000	700,000	230,000	-	1,000,000	CERF
Public Works	70,500	213,500	155,000	109,000	239,000	787,000	CERF & CERF/WS
Total	156,182	411,237	935,591	479,919	433,336	2,416,265	

Proposed Funding Source	Fiscal Year					Five Year
	2020	2021	2022	2023	2024	Total
Capital Equipment Replacement Fund (CERF)	156,182	411,237	935,591	434,919	234,336	2,172,265
CERF- Water and Sewer (CERF/WS)	-	-	-	45,000	199,000	244,000
Totals	156,182	411,237	935,591	479,919	433,336	2,416,265

Village of River Forest, Illinois
Five Year Capital Improvement Program
Vehicles-Police
Fiscal Year 2020 Budget

Police Department	Year	Vehicle #	This Project is:	Fiscal Year					Five Year Total	Funding Source
				2020	2021	2022	2023	2024		
Marked Squad Car	2018	1	Recommended	-	45,779	-	-	49,298	95,077	CERF
Marked Squad Car	2019	2	Recommended	-	-	-	48,649	-	48,649	CERF
Marked Squad Car	2016	3	Recommended	45,490	-	-	48,988	-	94,478	CERF
Marked Squad Car	2019	4	Recommended	-	-	45,132	-	-	45,132	CERF
Marked Squad Car	2016	5	Recommended	40,192	-	-	43,282	-	83,474	CERF
Marked Squad Car	2017	6	Recommended	-	45,780	-	-	49,299	95,079	CERF
Community Service Vehicle	2016	10	Recommended	-	-	-	-	35,190	35,190	CERF
Detectives Vehicle	2017	12	Recommended	-	-	35,459	-	-	35,459	CERF
Unmarked Tactical	2018	13	Recommended	-	-	-	-	44,256	44,256	CERF
Chief's Vehicle	2015	17	Recommended	-	36,178	-	-	-	36,178	CERF
Marked Patrol	2009	7	N/A	These vehicles are replaced with used police vehicles.					-	
Unmarked Traffic/Patrol	2013	8	N/A						-	
Crime Prevention- Taurus	2013	9	N/A						-	
Deputy Chief's Vehicle	2007	11	N/A						-	
Admin Pool Vehicle	2000	14	N/A						-	
Covert Detective Ford Fusion	2015	15	N/A						-	
Patrol Commander-Taurus	2013	16	N/A						-	
Total				85,682	127,737	80,591	140,919	178,043	612,972	

Proposed Funding Source	Fiscal Year					Five Year Total
	2020	2021	2022	2023	2024	
Capital Equipment Replacement Fund (CERF)	85,682	127,737	80,591	140,919	178,043	612,972
Totals	85,682	127,737	80,591	140,919	178,043	612,972

Vehicles - Police

Marked Squad Car		FY 2020	\$45,490	CERF
Squad 3		FY 2023	\$48,988	CERF
☐ Critical		☒ Recommended	☐ Contingent on Funding	
Make	Ford			
Model	Explorer PUV			
Year	2016			
Cost	\$42,242			
Useful Life	3 yrs			
Current Life	2 yrs			

Project Description & Justification

The estimated cost to replace Squad #3 is \$45,490. The estimated cost of the vehicle incorporates \$11,000/car for equipment and installation, which includes exterior Police markings, light emitting diode (LED) light bar, and miscellaneous items needed to facilitate the installation of major components. Current mileage is 46,511 (as of 10/31/18). The updated in-service date was June 1, 2016. A new replacement vehicle had to be put in-service on June 1, 2016 due to the original vehicle being totaled out in an accident, which occurred on March 16, 2016. The average monthly miles driven is 1,661. Estimated mileage at time of replacement: 80,000. Once the new unit is purchased, this car will then replace an older model Ford Crown Victoria in the fleet. This squad was deferred from FY 2019 to FY 2020.

Vehicle Description

This vehicle is a marked squad car used for daily patrol activities. The unit is equipped with laptop computers, moving radar units and forward facing video cameras. As the vehicles are rotated out of the fleet, the laptops, radars, and video equipment will be removed and reinstalled in the new cars.

Maintenance Costs FY 2016-2019	
Routine Maintenance as of November, 2018	\$2,616 (20 @ \$130.82)
Cost of Repairs While Under Warranty	\$0
Total Spent on Maintenance and Repairs	\$2,616

Project Alternative

Due to the nature of the use, deferral beyond three years is not recommended for patrol vehicles. The reliability decreases as age increases, and maintenance and repair costs often increase. Due to this car being replaced in June 2016, a one year deferral was recommended but with the Department's secondary vehicles beginning to have high mileage and increased maintenance costs, this non-primary use of this car will help reduce overall maintenance costs and reduce unit down time.

Operational Impact

These cars are used extensively for patrol activities, so breakdowns have a direct impact on the department's ability to respond to requests from residents, provide traffic control, respond to complaints of criminal activity, and perform routine investigations.

Project Impact

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

Carryover History

This vehicle was scheduled for replacement in FY 2019 but has been deferred to FY 2020.

Vehicles - Police

Marked Squad Car		FY 2020	\$40,192	CERF
Squad 5		FY 2023	\$43,282	CERF
☐ Critical		☒ Recommended		☐ Contingent on Funding
Make	Dodge			
Model	Charger AWD			
Year	2016			
Cost	\$36,412			
Useful Life	3 yrs			
Current Life	3 yrs			

Project Description & Justification

The estimated cost to replace Squad #5 is \$40,192 in FY 2020. The estimated cost of the vehicle incorporates \$11,000/car for equipment and installation, which includes exterior police markings, light emitting diode (LED) light bar, and miscellaneous items needed to facilitate the installation of major components. The in-service date was February 1, 2016. The current mileage is 42,541 (as of 10/31/18). The average monthly miles driven is 1,330. Estimated mileage at time of replacement: 80,000. This vehicle will be kept in the fleet as a secondary line vehicle to be used for crime prevention or back-up patrol vehicle. Due to the low mileage, it was recommended this squad be deferred to FY 2020 instead of being replaced in FY 2019.

Vehicle Description

This vehicle is a marked squad car used for daily patrol activities. The unit is equipped with laptop computers, moving radar units and forward facing video cameras. As the vehicles are rotated out of the fleet, the laptops, radars, and video equipment will be removed and reinstalled in the new cars.

Maintenance Costs FY 2016-2019	
Routine Maintenance as of November, 2018	\$5,850 (26 @ \$225.00)
Cost of Repairs While Under Warranty	\$0
Total Spent on Maintenance and Repairs	\$5,850

Project Alternative

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

Operational Impact

These cars are used extensively for patrol activities, so breakdowns have a direct impact on the department's ability to respond to requests from residents, provide traffic control, respond to complaints of criminal activity, and perform routine investigations.

Project Impact

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

Carryover History

This vehicle was scheduled for replacement in FY 2019 but was deferred to FY 2020.

**Village of River Forest, Illinois
Five Year Capital Improvement Program
Vehicles-Fire
Fiscal Year 2020 Budget**

Fire Department	Year	Vehicle #	This Project is:	Fiscal Year					Five Year Total	Funding Source
				2020	2021	2022	2023	2024		
Administrative Vehicle	2011	201	Recommended	-	32,000	-	-	-	32,000	CERF
Ambulance	2015	215	Recommended	-	-	-	230,000	-	230,000	CERF
Utility Pick-up Truck	2006	218	Contingent	-	38,000	-	-	-	38,000	CERF
Pumper	2001	222	Recommended	-	-	700,000	-	-	700,000	CERF
Ambulance	2006	214	-	This vehicle is a reserve and replaced with frontline upon purchase					-	
Fire Prevention Bureau Vehicle	2009	299	Contingent	This vehicle is replaced with used police vehicles					-	
Total				0	70,000	700,000	230,000	0	1,000,000	

Proposed Funding Source	Fiscal Year					Five Year Total
	2020	2021	2022	2023	2024	
Capital Equipment Replacement Fund (CERF)	0	70,000	700,000	230,000	0	1,000,000
Totals	0	70,000	700,000	230,000	0	1,000,000

Village of River Forest, Illinois
Five Year Capital Improvement Program
Vehicles-Public Works
Fiscal Year 2020 Budget

Public Works Department	Description	Year	Vehicle #	This Project is:	Fiscal Year					Five Year	
					2020	2021	2022	2023	2024	Total	Funding Source
Pick-up Truck w/ Dump Body	Ford F350 Super Duty	2006	33	Critical	70,500	-	-	-	-	70,500	CERF
Dump Truck	International 7400	2012	41	Critical	-	-	-	-	175,000	175,000	CERF/WS
Pick-Up Truck	F550 Super Duty	2011	42	Critical	-	-	-	64,000	-	64,000	CERF
Large Int'l Dump Truck	International 4000 Series	1998	44	Critical	-	175,000	-	-	-	175,000	CERF
Aerial Truck	International 4400	2003	46	Critical	-	-	155,000	-	-	155,000	CERF
Pick-Up Truck	Ford F350 Super Duty	2012	48	Critical	-	38,500	-	-	-	38,500	CERF
Pick-Up Truck	Ford F350 Super Duty	2015	49	Critical	-	-	-	-	40,000	40,000	CERF
Pick-Up Truck	Ford F350 Super Duty	2008	67	Critical	-	-	-	45,000	-	45,000	CERF/WS
Cargo Van	Ford Transit Connect	2015	68	Recommended	-	-	-	-	24,000	24,000	CERF/WS
Total					70,500	213,500	155,000	109,000	239,000	787,000	

Proposed Funding Source	Fiscal Year					Five Year
	2020	2021	2022	2023	2024	Total
Capital Equipment Replacement Fund (CERF)	70,500	213,500	155,000	64,000	40,000	543,000
CERF - Water and Sewer (CERF/WS)	-	-	-	45,000	199,000	244,000
Water and Sewer Fund (WS)	-	-	-	-	-	-
Totals	70,500	213,500	155,000	109,000	239,000	787,000

Vehicles - Public Works

Pickup Truck #33

FY 2020

\$70,500

CERF

☒ Critical

☐ Recommended

☐ Contingent on Funding

Make Ford
Model F350 Super Duty
Year 2006
Purchase Cost \$36,028
Purchased FY 2007
Useful Life 8 years
Current Life 13 years



Vehicle Description

Various personnel in the Operations Division operate this truck. The vehicle is equipped with an eight-foot stainless steel dump body, v-box salt spreader, nine-foot power angling snowplow, emergency lighting, and two-way radio. This vehicle is used to plow and salt alleys and parking lots throughout the Village during snow removal operations.

Total Vehicle Miles	35,912 (As of 10/30/2018)
---------------------	---------------------------

Recent Maintenance Costs

Date	Maintenance Performed	Cost
9/2014	Battery	\$182.30
1/2015	Repair brakes	\$1,562.30
4/2015	Replace suspension parts	\$423.40
4/2015	Replace suspension parts	\$416.96
4/2016	Repair gauge cluster	\$1,004.00
10/2016	Replace front suspension parts	\$2,626.01
10/2016	Replace three tires	\$600.00
12/2016	Oil and filter change	\$110.00
12/2018	Replace alternator	\$400.00
9/2018	Replace front end parts	\$1,525.00
Total		\$8,849.97

Project Alternative

This vehicle was originally scheduled for replacement in FY 2015. Given the age of the vehicle and rising maintenance costs, staff recommends replacing this vehicle in FY 2020 and that the type of vehicle purchased be upgraded to a F-450.

Operational Impact

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

Project Impact

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

Carryover History

This vehicle was carried over from FY 2015

Equipment – Five Year Capital Improvement Program

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

As with other sections of the CIP, these improvements are targeted for specific years and are usually financed through the Capital Equipment Replacement Fund (CERF). The following improvements are proposed for FY 2020:

Equipment	Cost of Equipment	Funding Source	This Project is:
Overweight Truck Scales (PD)	\$ 17,440	CERF	Recommended
Pole Mounted Radar (PD)	\$ 26,244	GF	Recommended
Police Radios-Handheld and In-Car (PD)	\$ 17,190	CIF	Critical
Street Camera System Optimization (PD)	\$ 14,570	CERF	Recommended
SCBA Breathing Air Compressor (FD)	\$ 45,000	CERF	Recommended
Alerting System (FD)	\$ 61,000	CIF	Recommended
ALS Defibrillator 2 (FD)	\$ 26,750	CERF	Recommended
Fire Radios (FD)	\$ 17,190	CIF	Critical
Safety Monitor (FD)	\$ 45,000	GF	Recommended
Chipper 1800 Model (PW)	\$ 90,000	CERF	Critical
Flood Barriers (PW)	\$ 39,400	WS	Recommended
Total	399,784		

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

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

These projects are highlighted in yellow.

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

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

Village of River Forest, Illinois
Five Year Capital Improvement Program
Equipment
Fiscal Year 2020 Budget

This Project is:		Fiscal Year					Five Year Total	Funding Source
		2020	2021	2022	2023	2024		
Police Department								
Automatic License Plate Reader	Recommended	-	-	-	-	46,129	46,129	CERF
Live Scan System	Critical	-	-	-	-	25,000	25,000	CERF
Overweight Truck Scales	Recommended	17,440	-	-	-	-	17,440	CERF
Pole Mounted Radar	Recommended	26,244	-	-	-	-	26,244	GF
Police Radios	Critical	17,190	17,190	-	38,857	38,857	112,094	CIF/CERF
Radar	Recommended	-	35,500	-	-	-	35,500	CERF
Village Hall Camera System	Recommended	-	58,444	-	-	-	58,444	CERF
Digital In-Car Cameras	Critical	-	-	-	-	61,847	61,847	CERF
Street Camera System	Recommended	-	-	-	-	178,944	178,944	CERF
Street Camera System Optimization	Recommended	14,570	-	-	-	-	14,570	CERF
Fire Department								
SCBA Air Compressor	Recommended	45,000	-	-	-	-	45,000	CERF
Alerting System	Recommended	61,000	-	-	-	-	61,000	GF
ALS Defibrillator 2	Recommended	26,750	-	-	-	-	26,750	CERF
ALS Defibrillator 1	Recommended	-	-	-	-	28,000	28,000	CERF
Hydraulic Extrication Equipment	Contingent	-	-	-	-	45,000	45,000	CERF
Fire Radios	Critical	17,190	17,190	-	38,857	38,857	112,094	CIF/CERF
Safety Monitor	Recommended	45,000	-	-	-	-	45,000	GF
Public Works								
Stump Grinder	Recommended	-	46,000	-	-	-	46,000	CERF
Stainless Steel V-Box Salt Spreader (Large)	Critical	-	22,000	-	-	-	22,000	CERF
Chipper - 1800 Model	Critical	90,000	-	-	-	-	90,000	CERF
Asphalt Kettle	Recommended	-	-	-	22,000	-	22,000	CERF
Fuel System Improvements	Critical	-	150,000	-	-	-	150,000	CERF
6" Trash Pump	Critical	-	-	-	-	22,000	22,000	CERF/WS
Flood Barriers	N/A	39,400	-	-	-	-	39,400	WS
Total		399,784	346,324	-	99,714	484,634	1,330,456	

Proposed Funding Source	Fiscal Year					Five Year Total
	2020	2021	2022	2023	2024	
Capital Equipment Replacement Fund (CERF)	193,760	311,944	-	99,714	462,634	1,068,052
Capital Improvement Fund (CIF)	34,380	34,380	-	-	-	68,760
General Fund (GF)	132,244	-	-	-	-	132,244
Water/Sewer (WS)	39,400	-	-	-	-	39,400
CERF - Water and Sewer (CERF/WS)	-	-	-	-	22,000	22,000
Totals	399,784	346,324	-	99,714	484,634	1,330,456

Equipment - Police

Overweight Truck Scales

FY 2020

\$17,440

CERF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Original Purchase Date

FY 2006

Cost

\$16,600

Funding History

N/A



Project Description & Justification

The Police Department currently owns four truck scales. These scales are placed under each of the tires of a suspected overweight vehicle. If determined to be overweight, the fine could be substantial depending on the violation. The Police Department conducts annual overweight truck enforcement missions and the dayshift patrol has a trained enforcement officer who does periodic enforcement, separate from the planned missions. Overweight trucks are a detriment to Village streets because they decrease the life of the pavement through excessive wear. The scales are certified by the Illinois State Police annually. The useful life expectancy of the scales is ten years.

Project Alternative

Without the portable truck scales, the enforcement officers will have to seek alternate weigh scales. This would require the truck enforcement officer following the truck to an alternate location outside the Village's jurisdiction, increasing the amount of time on the traffic stop and increasing the unavailability of the officer. The purchase of this equipment may be deferred depending on the condition of the scales at the time of budget planning.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$1,000/year	Annual Re-certification of Equipment

Carryover History

Although the scales have reached their useful life expectancy, replacement of these scales has been carried over from FY 2019 and they are currently in full working order. Each year the scales are re-certified by the State of Illinois, and will require replacement only if found deficient by the State or if a newer, a more efficient technology becomes available.

Equipment - Police

Pole Mounted Radar Speed Display Signs

FY 2020

\$26,244

GF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Original Purchase Date

N/A

Cost

Funding History

New Equipment



Project Description & Justification

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

The Pole Mounted Speed Radar Signs come in two versions, a dual display with speed and message display, and the other a single speed display. The dual display requires hard wiring to be powered, while the single speed display can be solar powered. The dual hard-wired sign costs \$4,813 and the single solar equipped sign costs \$3,935. Staff recommends the purchase of six total signs split between hard-wired and solar, for a cost of \$26,244.

Project Alternative

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

Project Impact

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

Carryover History

This project was carried over from FY 2019 due to focus on the Street Camera System Expansion and Safe School Routes Program.

Equipment - Police

Police Radios-Handheld and In-Car	FY 2020	\$17,190	CIF
	FY 2021	\$17,190	CIF
	FY 2022	\$0	CIF
	FY 2023	\$38,857	CERF
	FY 2024	\$38,857	CERF

☒ Critical

☐ Recommended

☐ Contingent on Funding

Original Purchase Date

N/A

Cost

N/A

Funding History

New Project



Project Description & Justification

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

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

Fiscal Year Projects include: FY 2020 five (5) VHF-only handheld radios; FY 2021 five (5) VHF-only handheld radios; FY 2023 five (5) Tri-band handheld radios, and FY 2024 five (5) Tri-band handheld radios. This replacement schedule will continue into FY 2025-FY 2027.

Project Alternative

In FY 2021-2024 WSCDC to budget for and conduct a group purchase for all WSCDC communities. Public safety radios are mission critical equipment for use in day-to-day normal and emergency operations. A leasing option may be available for the handheld units but may not be supported for in-car mobile radios.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
Under Warranty for one-three years	Periodic Maintenance and Battery Replacement

Carryover History

None

Equipment - Police

Street Camera System Optimization

FY 2020

\$14,570

CERF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Original Purchase Date

N/A

Cost

N/A

Funding History

New Project



Project Description & Justification

The Village's Street Camera Program has been highly successful over the past seven to nine years in that the cameras act as a force multiplier, enhance situational awareness, identify criminals, provide evidence for court trials, and enhance officer transparency and accountability. In addition, the cameras provide assistance to the Fire Department, Public Works Department, and Village Administrative Staff. Investigative assistance to outside law enforcement agencies has been ongoing and positive, with the Village having a reputation of having a high tech robust street camera program. In FY 2018, the Village Board approved an expansion of the camera program, which added six cameras to the areas west of Lathrop and between Lake Street/Hawthorne Avenue. The new cameras provide vital coverage to the Village owned parking areas, the Metra Station, parts of Keystone Park, and several intersections that are considered major ingresses and egresses to the Village. Part of the FY 2018 expansion included significant internal and external infrastructure improvements, which benefited the overall street camera program. The FY 2018 CIP budgeted amount was \$46,501. Staff and IT believe this new optimization project will provide for the ability to fully utilize the upgraded infrastructure that was created during the FY 2018 expansion project, and provide for both efficiency and effectiveness of camera coverage in this vital and well traveled part of the community. The plan consists of adding three cameras to the areas between Hawthorne Avenue/Lake Street and Lathrop Avenue/Thatcher Avenue.

Central and Lathrop

Total Install Estimate- \$5,090

- Pinner/Power: \$1,500
- Camera: \$2,000
- License: \$300
- Antenna: \$120
- Antenna Extension: \$150
- Surge Protector: \$25
- POE+: \$200
- Radio: \$220
- IT Billable Hours for Programming 5 @ \$115/Hr.: \$575

Keystone and Lake Total Install Estimate: \$5,590 • Pinner/Power: \$2,000 • Camera: \$2,000 • License: \$300 • Antenna: \$120 • Antenna Extension: \$150 • Surge Protector: \$25 • POE+: \$200 • Radio: \$220 • IT Billable Hours for Programming 5 @ \$115/Hr.: \$575		
Thatcher and Lake Total Install Estimate: \$3,890 • Pinner/Power: \$300 • Camera: \$2,000 • License: \$300 • Antenna: \$120 • Antenna Extension: \$150 • Surge Protector: \$25 • POE+: \$200 • Radio: \$220 • IT Billable Hours for Programming 5 @ \$115/Hr.: \$575		
Total Project Cost	\$14,570	

Project Alternative

This optimization project has no true alternatives but is flexible with primary and secondary identified camera locations in the proposed zone. It will enhance the current street system and maximize value to an area where investment has already occurred. Staff sees this new project as the final inclusion of new cameras until a FY 2020 comprehensive IT study can be conducted to formally plan for expansion into the North Avenue and Madison Street areas of the Village. Staff believes the work completed to-date will help serve as a model for these expansions.

Project Impact

Currently the system does not require an annual operating budget line-item, as there is no recurring annual service fees.

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
None	There are no recurring annual costs

Carryover History

None

Equipment - Fire

SCBA Breathing Air Compressor

FY 2020

\$45,000

CERF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Original Purchase Date

FY 1999

Cost

\$17,200

Funding History

N/A



Project Description & Justification

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

Project Alternative

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

Project Impact

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

Carryover History

This item was carried over from FY 2017

Equipment - Fire

ALS Defibrillator #2

FY 2020

\$26,750

CERF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Original Purchase Date

FY 2013

Cost

\$23,200

Funding History

N/A



Project Description & Justification

The purpose of this project is to upgrade and replace the Advance Life Support (ALS) Defibrillator on the frontline ambulance. This piece of equipment is vital for the paramedics to provide life support care to cardiac and trauma patients. The new 12-lead cardiac monitor provides critical information to the paramedic in the field and emergency doctor in the hospital. Besides monitoring cardiac rhythms, the Life Pac 15 monitors carbon monoxide and oxygen levels, pulse, blood pressures and delivers defibrillation (electric shock) to convert dangerous dysrhythmias.

Defibrillation is a common treatment for life-threatening, cardiac dysrhythmias. Defibrillation consists of delivering electrical energy to the affected heart through a set of affixed chest pads. Defibrillators are the only proven way to resuscitate a person who has had cardiac arrest who is still in ventricular fibrillation (V-fib) or ventricular tachycardia (V-tach). The success rate for V-fib patients receiving a first shock treatment is greater than 90%.

Project Alternative

The alternative to this purchase is to continue maintenance of the current piece of equipment and keep it usable for as long as possible. However, if the equipment fails and is not repairable, immediate purchase would be required. Lead time for defibrillators is approximately two months from purchase to receipt of units.

The Village's intent is to purchase and place the new ALS defibrillator on the front line ambulance and move current frontline equipment to ALS Engine 213.

Project Impact

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

Carryover History

None

Equipment - Fire

Radios	FY 2020	\$17,190	CIF
	FY 2021	\$17,190	CIF
	FY 2022	\$0	CIF
	FY 2023	\$38,857	CERF
	FY 2024	\$38,857	CERF
☒ Critical ☐ Recommended ☐ Contingent on Funding			
Original Purchase Date	N/A		
Cost	N/A		
Funding History	N/A		



Project Description & Justification

The purpose of this project is to upgrade and replace the portable radios currently used by the Fire Department. This communications equipment is a critical tool for firefighters to relay vital information on emergency scenes. The project is being divided over five budget years in an effort to lessen the budget impact. The first two years, VHF only radios will be purchased, providing a cost savings and allowing time for a clearer picture of WSCDC's intentions in regards to radio frequencies. In future years, tri-band radios will be purchased to bring us up to date in technology.

This equipment is operated by firefighting crews on all emergency scenes. The current radios are on loan from Cook County Department of Homeland Security (CCDHS) and have been in use for over ten years with a planned useful life of ten years.

New tri-band technology allows for communication on various frequencies such as short-wave, VHF, UHF and BC band. Tri-band radios allow the operator to switch between at least three frequencies. This flexibility allows greater interoperability with other departments. Good radio communication is vital to firefighter safety when operating in hazardous environments.

Project Alternative

An Assistance to Firefighter Grant has been applied for through FEMA to purchase 20 radios and accessories. If the grant is not awarded, this funding will become necessary. The other alternative is to continue to use the radios provided by CCDHS. These radios can be requested for return by CCDHS at any time and are reaching the end of their useful life. If and when CCDHS requests the radios, new portable radios will need to be purchased.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$500 after three years	Annual maintenance after three year warranty period expires.

Carryover History

None

Equipment - Fire

Safety Monitor

FY 2020

\$45,000

GF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Original Purchase Date

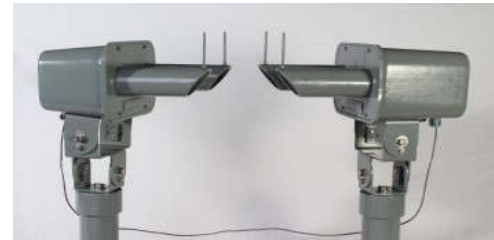
N/A

Cost

N/A

Repairs (through 11/30)

N/A



Project Description & Justification

This project is a pilot program designed to prevent vehicle accidents at low clearance viaducts. The system is designed to perform in extreme weather conditions. This system also prevents solar rejection, the times when direct sunlight would normally interfere with operation. The system can use a combination of red/infrared light for detection. An audible/visual alarm will sound in the area when activated, alerting drivers to the low clearance ahead. The system will perform for all vehicles, not just fire department vehicles, creating a safer driving environment in River Forest for all drivers. The pilot program would outfit both sides of one viaduct. The plan is to outfit the Keystone Avenue viaduct for the initial installation. If successful, installation at other viaducts in River Forest could be considered.

Project Alternative

An onboard device is available for \$1,500 per unit at a total cost of \$7,500 for the Fire Department. These devices only operate when emergency lights are on and only provide protection for vehicles in which they are installed. These devices have never been used for this purpose and are untested. Another alternative is to increase training and further alter Operating Directives to increase awareness. This alternative has been used in the past and has not been successful. We are also seeking out programmers to build an app to work with on-board GPS using geo-fences to alert drivers when they are approaching low clearance viaducts. This app will only reduce the risk of vehicles with the app installed from having an accident.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
Minimal	System is virtually maintenance free, requiring only periodic cleaning of dust from lenses.

Carryover History

None

Equipment - Public Works

Brush Chipper-1800 Model

FY 2020

\$90,000

CERF

☒ Critical

☐ Recommended

☐ Contingent on Funding

Make Vermeer
Model BC1800
Purchase Cost \$29,755
Purchased FY 2000
Useful Life 10 years
Current Life 20 years



Project Description & Justification

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

Total Equipment Hours	5,136 (As of 10/30/2018)
-----------------------	--------------------------

Recent Maintenance Costs

Date	Maintenance Performed	Cost
7/2011	Oil pressure sensor	\$50.00
8/2016	New axle	\$2,700.00
9/2012	Radiator cap, thermostat, engine diagnostics	\$300.00
12/2012	Rebuild starter	\$475.00
2/2013	Rebuild engine	\$8,158.00
9/2013	Replace hood latches	\$39.00
9/2013	Repair loose belt and leaking injector	\$218.00
9/2014	Sharpen blades	\$144.00
7/2015	Replace tensioning pulley and belt	\$678.27
10/2015	Change blades and bolts	\$175.00
6/2016	Change blades and bolts	\$340.84
3/2017	Change blades and bolts	\$330.17
9/2017	Replaced dust cover weldments	\$80.00
7/2018	Repair wiring and brake problems	\$382.00
Total		\$14,070.28

Project Alternative

This unit was initially scheduled for replacement in FY 2010. Since the unit was in good mechanical condition at that time its replacement was deferred to FY 2014 at a projected cost of \$77,000. Engine problems involving anti-freeze leaking into the engine block required repairs that were completed in February 2013 (FY 2014). These repairs have extended the useful life of the brush chipper by approximately six more years, thus deferring its replacement until FY 2020 when, at that time, Staff will further explore replacing the unit. Until that time, and unless the unit breaks down and cannot be repaired, Staff will continue using the brush chipper and paying for repairs on an as-needed basis.

Operational Impact

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

Project Impact

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

Carryover History

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

Equipment - Public Works

Flood Prevention Equipment

☐ Critical

☒ Recommended

FY 2020

\$39,400

WS

☐ Contingent on Funding

Make MegaSecur

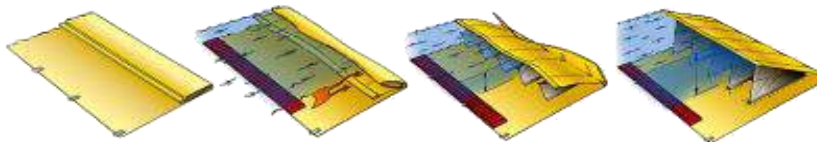
Model Water-Gate WL39

Year 2020

Purchase Cost \$39,400

Purchased FY 2020

Useful Life 15 years



Project Description & Justification

This equipment is used as a flood protection dam. It is quickly deployable, rolls into place and the design uses the weight of the incoming floodwater to deploy and stabilize itself. Water enters and accumulates at the bottom of the barrier as the water level rises, causing the barrier to unfold and swell. Two sets would be purchased and used at the west end of the Lake Street berm (110 feet long, 3 feet high) and across Chicago Avenue (90 feet long, 5 feet high) just west of Thatcher Avenue to prevent river flooding.

Project Alternative

Continue using sandbags at the western edge of the Lake Street berm near the Des Plaines River and continue staging the flood wall across Chicago Avenue just west of Thatcher Avenue with concrete jersey barriers.

Operational Impact

The ability to quickly deploy these flood prevention dams will allow staff more time to respond to other Village flooding issues.

Project Impact

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

Carryover History

None

Information Technology – Five Year Capital Improvement Program

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

The following improvements are proposed for FY 2020:

Equipment	Cost of Equipment	Funding Source	This Project is:
Street Camera Strategic Plan	\$ 25,000	CIF	Recommended
Network Improvements	\$ 12,500	CIF	Recommended
Software Upgrades	\$ 230,600	CIF	Recommended
Computer Replacements	\$ 124,070	CIF	Recommended
Total	\$ 392,170		

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

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

These projects are highlighted in yellow.

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

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

Village of River Forest, Illinois
Five Year Capital Improvement Program
Information Technology
Fiscal Year 2020 Budget

		Fiscal Year					Five Year	Funding
This Project is:		2020	2021	2022	2023	2024	Total	Source
Street Camera System Strategic Plan	Recommended	25,000	-	-	-	-	25,000	CIF
Network Improvements	Recommended	12,500	-	160,000	-	-	172,500	CIF
Software Upgrades	Recommended	230,600	295,000	75,000	75,000	-	675,600	CIF
Computer Replacements	Recommended	124,070	38,000	38,000	38,000	125,000	363,070	CIF
Total		392,170	333,000	273,000	113,000	125,000	1,236,170	

		Fiscal Year					Five Year
Proposed Funding Source		2020	2021	2022	2023	2024	Total
Capital Improvement Fund (CIF)		392,170	333,000	273,000	113,000	125,000	1,236,170
Totals		392,170	333,000	273,000	113,000	125,000	1,236,170

Information Technology

Street Camera System Strategic Plan

FY 2020	\$25,000	CIF
FY 2021	\$0	CIF
FY 2022	\$0	CIF
FY 2023	\$0	CIF
FY 2024	\$0	CIF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Funding History N/A

Project Description & Justification

The Village has worked to greatly improve and expand its street camera system over the past few years. This asset serves as a force multiplier for the Police Department and is a constant tool for day-to-day operations. Due to the expanding needs for wireless network, equipment, and storage paired with the desire to continue to expand the system, the Village would benefit from completing a review and planning process to determine best practices and needs going forward. This plan will evaluate the current system, develop a deployment strategy for future expansion, complete a cost model and also prepare a maintenance schedule for existing equipment.

Project Alternative

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

Project Impact

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

Information Technology

Network Improvements	FY 2020	\$12,500	CIF
	FY 2021	\$0	CIF
	FY 2022	\$160,000	CIF
	FY 2023	\$0	CIF
	FY 2024	\$0	CIF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Funding History

FY 2019	\$	18,300
FY 2018	\$	20,300

Project Description & Justification

Recommended for FY 2020

Electronic Records Retention - \$5,000

In order to accommodate increasingly large sets of electronic data, the Village needs to develop and implement an Electronic Records Retention Policy. After the policy is developed by staff, the Village's IT consultant will then modify hardware and software configurations to meet the standards established in the new policy.

Upgrade of Wireless Point-to-Point to Public Works - \$7,500

The Village currently has a wireless point-to-point connection to Public Works which runs at a speed of approximately 50 MB per second. The Village would like to upgrade this connection to increase speeds to nearly 1,000 MB per second, or 1 GB. This increased connection and improved speed will allow for auto failover of critical network services and reduce the amount of time required to create copies of offsite backups. This initiative will well prepare the Village for growth of future services and also avoid alternative solutions that include monthly fees.

Recommended for FY 2022

Server Replacement - \$100,000

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

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

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

Electronic Records Retention		
Hardware/Software/Licensing		\$0
Consulting		\$5,000
Upgrade of Wireless Point-to-Point to Public Works		
Hardware/Software/Licensing		\$5,000
Consulting		\$2,500
Server Replacement		
Hardware/Software/Licensing		\$85,000
Consulting		\$15,000

SAN (Storage Area Network) Replacement	
Hardware/Software/Licensing	\$45,000
Consulting	\$15,000
Total	\$172,500

Project Alternative

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

Project Impact

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

Information Technology

Software Upgrades

FY 2020	\$230,600	CIF
FY 2021	\$295,000	CIF
FY 2022	\$75,000	CIF
FY 2023	\$75,000	CIF
FY 2024	\$0	CIF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Funding History

FY 2019	\$40,000
FY 2018	\$85,500

Project Description & Justification

Recommended for FY 2020

Land and License Management Software - \$135,000

The Village's ERP, Springbrook, was acquired by Accela. After the acquisition the Village was informed that Springbrook would continue to support the existing land management module that is utilized to process building permits and various Village licenses but that there would be no future enhancements. During FY 2018, Village staff evaluated several Land and License Management Software options including the program offered by Accela. Due to the experience that the Village's IT consultant has had implementing the Accela solution with other clients, it is not recommended at this time. This project was deferred from FY 2018 to FY 2019 because the appropriate solution had not yet been identified. During FY 2019, the Village issued a request for information for this service with the goal of identifying available solutions that best fit the Village's needs. The utilization of software for this purpose is critical to Village operations and customer service. Modifying the program used to collect and process this information could provide opportunities for more efficient operations, including better customer access to real-time data, better project tracking tools, better integration with the Village's GIS, increased opportunities for constituent self-service and more. The budgeted amount in FY 2020 is for the process of completing a contract with a vendor, purchasing software, and beginning implementation.

ERP System Sustainability Planning Contribution - \$75,000

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

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

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

HTE Data Extraction and Preservation - \$7,500

Prior to using Firehouse software, the Fire Department utilized a system called HTE for its record and data storage. Due to the software no longer being used and long past its useful life, it is important to extract and preserve the system's reports and data. This will prepare the Village and Fire Department for when the system is decommissioned or fails.

Recommended for FY 2021

Land and License Management Software - \$200,000

As a continuation of the FY 2020 project, further implementation cost and software purchases are anticipated in FY 2021. Due to the complexity of the integrations with other Village systems and importance of data continuity, the implementation is anticipated to span two years.

Laserfiche Upgrades - \$20,000

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

Land and License Management Software (FY 2020)	
Hardware/Software/Licensing	\$90,000
Consulting	\$15,000
Implementation Services	\$30,000
ERP System Sustainability Planning Contribution	
Hardware/Software/Licensing	\$75,000
Consulting	\$0
Laserfiche Gap Analysis and Improvement Plan	
Hardware/Software/Licensing	\$10,100
Implementation Services	\$3,000
HTE Data Extraction and Preservation	
Hardware/Software/Licensing	\$0
Consulting	\$7,500
Land and License Management Software (FY 2021)	
Hardware/Software/Licensing	\$50,000
Implementation Services	\$150,000
Laserfiche Upgrades	
Hardware/Software/Licensing	\$18,000
Consulting	\$2,000
Total	\$450,600

Project Alternative

Deferral of Land and License Management Software is not recommended at this time. If unfunded, the Village would continue to utilize the Springbrook system but would have little to no ability to improve the service. The Village would also have to consider less expensive options that may not lead to the desired outcomes. ERP contributions could be deferred or lowered but could create a larger cost if left to be a one-time payment. Laserfiche improvements could be deferred to allow for more critical projects to proceed. Staff can continue to utilize the current functions of Laserfiche as is today. HTE data extraction is important to be able to preserve that data. While the project could be deferred, it assumes the risk of losing the antiquated system prior to the extraction.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$24,000	<i>Land & License Management:</i> Annual cost of subscription for individual users (\$200/month/user with an estimated 10 users; this cost may be reduced if fewer users are identified).
\$5,550 in FY 2020, \$8,550 in FY 2021	<i>Laserfiche:</i> Annual maintenance and licensing fee for Laserfiche was previously \$5,550. Adding the WebLink feature would increase the annual cost by \$3,000.

Information Technology

Computer Replacements	FY 2020	\$124,070	CIF
	FY 2021	\$38,000	CIF
	FY 2022	\$38,000	CIF
	FY 2023	\$38,000	CIF
	FY 2024	\$125,000	CIF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Funding History

FY 2019	\$38,000
FY 2018	\$43,490

Project Description & Justification

The purpose of this program is to upgrade the central processing units (CPUs) of the Village desktop and laptop computer inventory. The estimated service life of a computer is four to six years; however, the Village generally does not recommend keeping equipment after its warranty has expired. Replacements are prioritized based upon the job responsibilities of employees and some workstations may be assigned older but serviceable PCs while other workstations may receive a new computer on a more frequent basis. Currently, the Village owns approximately 50 desktop computers and 40 laptop computers.

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

Public Safety In-Vehicle Laptops

Funding in FY 2020 is higher than other years due to the replacement of Police and Fire Department in-vehicle ruggedized laptops. The laptops that are in the public safety vehicles are specialized Panasonic Toughbooks that are tailored to the operating environment (a vehicle) and nearly constant usage for 24-hour shift operations. It is recommended that these machines are replaced every four years to maintain a stable and responsive platform for public safety personnel and ensure minimal downtime. Most of the machines that are currently deployed were purchased in the Spring of 2015 and hold a three year warranty. To accommodate the new CAD system these machines received upgraded hard drives and memory in FY 2017. It is recommended that the entire fleet of computers is replaced at one time to avoid differences in models that can cause operational issues for both the Public Safety Departments and IT.

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

PC Replacement	
Hardware/Software/Licensing	\$138,000
Consulting	\$15,870
Total	\$153,870

Project Alternative

If this project is not funded, computers would continue to be replaced in smaller quantities and over a longer period of time, potentially reducing the productivity of the units and ability to support newer versions of software. A possible alternative to the spike in FY 2020 is splitting the cost of the public safety in-vehicle laptops over two fiscal years. This is not recommended due to the complications that may be created by having multiple models in the field; however, if this option is selected staff will work to ensure that the number of models is minimized. In FY 2020, when the Panasonic Toughbooks are scheduled for replacement, the Village will explore product alternatives to see if there is a lower cost solution that is compatible with a more ruggedized environment.

Project Impact

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

Streets Improvements – Five Year Capital Improvement Program

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

Street System Overview

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

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

Sidewalk & Curb System Overview

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

The following improvements are proposed for FY 2020:

Improvement	Cost	Funding Source	Nature of Project
Street Patching	\$ 90,000	GF - \$80,000 WS - \$10,000	Critical
50/50 Sidewalk, Curb & Gutter	\$ 65,000	GF - \$55,000 WS - \$10,000	Critical
Alley Improvement Program	\$ 300,000	CIF	Recommended
Parking Lot Improvements	\$ 75,000	CIF/PR	Recommended
Street Improvement Program (SIP)	\$ 618,311	MFT - \$250,000 WS - \$50,000 IIBF - \$318,311	Critical
Street Maintenance Program	\$ 100,000	GF - \$50,000 MFT - \$50,000	Critical
Traffic Signals	\$ 133,000	CIF	Recommended
Safe Routes to School	\$ 187,500	CIF	Recommended
Total	\$ 1,568,811		

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

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

Critical projects are highlighted in yellow.

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

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

Village of River Forest, Illinois
Five Year Capital Improvement Program
Streets, Sidewalks, Alleys
Fiscal Year 2020 Budget

	This Project is:	Fiscal Year					Five Year	Funding Source
		2020	2021	2022	2023	2024	Total	
Street Patching Program	Critical	90,000	90,000	100,000	100,000	100,000	480,000	GF/WS
50/50 Sidewalk, Curb & Gutter	Critical	65,000	65,000	65,000	65,000	65,000	325,000	GF/WS
Alley Improvement Program	Recommended	300,000	225,000	225,000	225,000	225,000	1,200,000	CIF
Parking Lot Improvements	Recommended	75,000	-	85,000	150,000	-	310,000	CIF & CIF/PR
Street Improvement Program (SIP)	Critical	618,311	300,000	300,000	300,000	300,000	1,818,311	MFT/WS/ IIBF
Street Maintenance Program	Critical	100,000	100,000	100,000	100,000	100,000	500,000	GF/MFT
Traffic Signals	Recommended	133,000	-	-	-	-	133,000	CIF
Safe Routes to School	Recommended	187,500	-	-	-	-	187,500	CIF
Total		1,568,811	780,000	875,000	940,000	790,000	4,953,811	

Proposed Funding Source	Fiscal Year					Five Year
	2020	2021	2022	2023	2024	Total
General Fund (GF)	185,000	185,000	195,000	195,000	195,000	955,000
Motor Fuel Tax (MFT)	300,000	300,000	300,000	300,000	300,000	1,500,000
Water and Sewer Fund (WS)	70,000	70,000	70,000	70,000	70,000	350,000
Capital Improvement Fund (CIF)	620,500	225,000	310,000	375,000	225,000	1,755,500
CIF/Parking Reserve (CIF/PR)	75,000	-	-	-	-	75,000
Infrastructure Improvement Bond Fund (IIBF)	318,311	-	-	-	-	318,311
Totals	1,568,811	780,000	875,000	940,000	790,000	4,953,811

Streets, Sidewalks, Alleys - Public Works

Street Patching Program

Streets and Alleys

	GF	WS
FY 2020	\$80,000	\$10,000
FY 2021	\$80,000	\$10,000
FY 2022	\$90,000	\$10,000
FY 2023	\$90,000	\$10,000
FY 2024	\$90,000	\$10,000

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

Year		GF		WS		Total
FY 2019	\$	48,976	\$	10,000	\$	58,976
FY 2018	\$	54,212	\$	10,000	\$	64,212
FY 2017	\$	80,178	\$	10,000	\$	90,178
FY 2016	\$	66,465	\$	8,860	\$	75,325
FY 2015	\$	36,906	\$	10,000	\$	46,906

Program Description & Justification

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

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

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

FY 2020 Recommended Project

In FY 2020 a total of \$90,000 is recommended for this maintenance project. Various locations to be patched are identified on a continual basis.

Program Alternative

The primary alternative is to resurface the street. Resurfacing, which is a more costly process, involves not only the replacement of defective surface but also additional surface areas that have not begun to deteriorate.

Project Impact

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

Streets, Sidewalks, Alleys - Public Works

50/50 Sidewalk, Curb & Gutter

Sidewalks, Aprons, and Curb

	GF	WS
FY 2020	\$55,000	\$10,000
FY 2021	\$55,000	\$10,000
FY 2022	\$55,000	\$10,000
FY 2023	\$55,000	\$10,000
FY 2024	\$55,000	\$10,000

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

Year	GF	WS	Total
FY 2019	\$ 55,658	\$ 10,000	\$ 65,658
FY 2018	\$ 53,734	\$ 10,000	\$ 63,734
FY 2017	\$ 51,710	\$ 10,000	\$ 61,710
FY 2016	\$ 47,979	\$ 8,482	\$ 56,461
FY 2015	\$ 60,735	\$ 4,503	\$ 65,238

Program Description & Justification

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

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

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

During annual inspections, the Village offers participation in the 50/50 sidewalk replacement cost share program upon request for sidewalks with a "B" rating. A copy of the inspection form is delivered to property owners describing the sidewalk's condition and requesting their participation. The Village replaces all sidewalks with a condition "C" rating. The Village also installs detectable warning pads, located at street crossings and intersections, that are designed for the visually impaired. The following is a summary of proposed expenditures for FY 2020:

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

Water and Sewer Fund

Curb/gutter (100% Village):

\$10,000

Sidewalk and Curb Annual Inspection Areas:

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

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

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

Program Alternative

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

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

Project Impact

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

Streets, Sidewalks, Alleys - Public Works

Alley Improvement Program	FY 2020	\$300,000	CIF
	FY 2021	\$225,000	CIF
	FY 2022	\$225,000	CIF
	FY 2023	\$225,000	CIF
	FY 2024	\$225,000	CIF
☐ Critical ☒ Recommended ☐ Contingent on Funding			

Spending History

FY 2019	\$911,600 (Gale Ave Alley and 3 others designed by consultant - Projected)
FY 2018	\$0
FY 2017	\$258,600 (Quick and William Alleys)
FY 2016	\$59,153 (Alleys incorporated into SIP)
FY 2015	\$508,901 (Green Alleys)

Project Description & Justification

The purpose of this program is to improve the condition of Village alleys. To accomplish this objective, a minimum annual funding level of \$225,000 over the next five years is recommended. These funding levels are estimates based on the reconstruction of one alley per year. Additional funds have been budgeted in FY 2020 to accommodate the Thomas Street Alley, which is larger than most throughout the Village. The funding levels also reflect inflationary increases for construction as the actual projects have yet to be identified. In past years, the Village's Alley Improvement Projects utilized a Special Service Area process, which requires a 50/50 cost share with the adjoining property owners. These projects typically involved removal of the top of the asphalt surface (typically 1½ inches) and replacement with new asphalt; however, this method did not address stormwater issues.

Staff will continue to perform further analysis on various permeable surfaces and products to determine the most efficient way to complete these improvements. Many homeowners adjacent to existing impervious alleys experience stormwater drainage problems on a regular basis. To simply replace the impermeable surface with another impermeable surface will not alleviate these issues. Due to the inadequacy of the Village's existing sewer system, the addition of sewers to convey runoff away from the alleys is also not a feasible option in all cases. The most economical way to mitigate these issues and provide a new alley surface is through the use of permeable materials.

While Staff conducts the annual Street Rating Survey, the alleys are also rated. This rating is then used to determine the alley(s) that require improvement in a given year.

FY 2020 Recommended Projects

1. Thomas Street Alley (7200 Block) – This "T" shaped alley is located between Bonnie Brae, Division Street, Harlem Avenue, and Thomas Street. A portion consists of severely deteriorated concrete pavement while the rest consists of asphalt. The pavement is in poor/fair condition; however, the alley also experiences significant drainage issues during heavy rain events. Improving this alley will necessitate a full reconstruction throughout. Similar to recent alley improvements, all permeable options will be explored in order to determine an appropriate treatment.

FY 2020 Cost Summary for Alley Improvement Plan

Reconstruction of the Thomas Street (7200 Block) Alley with permeable material will cost approximately \$300,000. Prior to design and bidding of this project, Staff will research additional types of permeable materials that may more efficiently solve the drainage issues at this location. Due to the high cost and large footprint of this alley, staff will continue to investigate ways to make the project more economical.

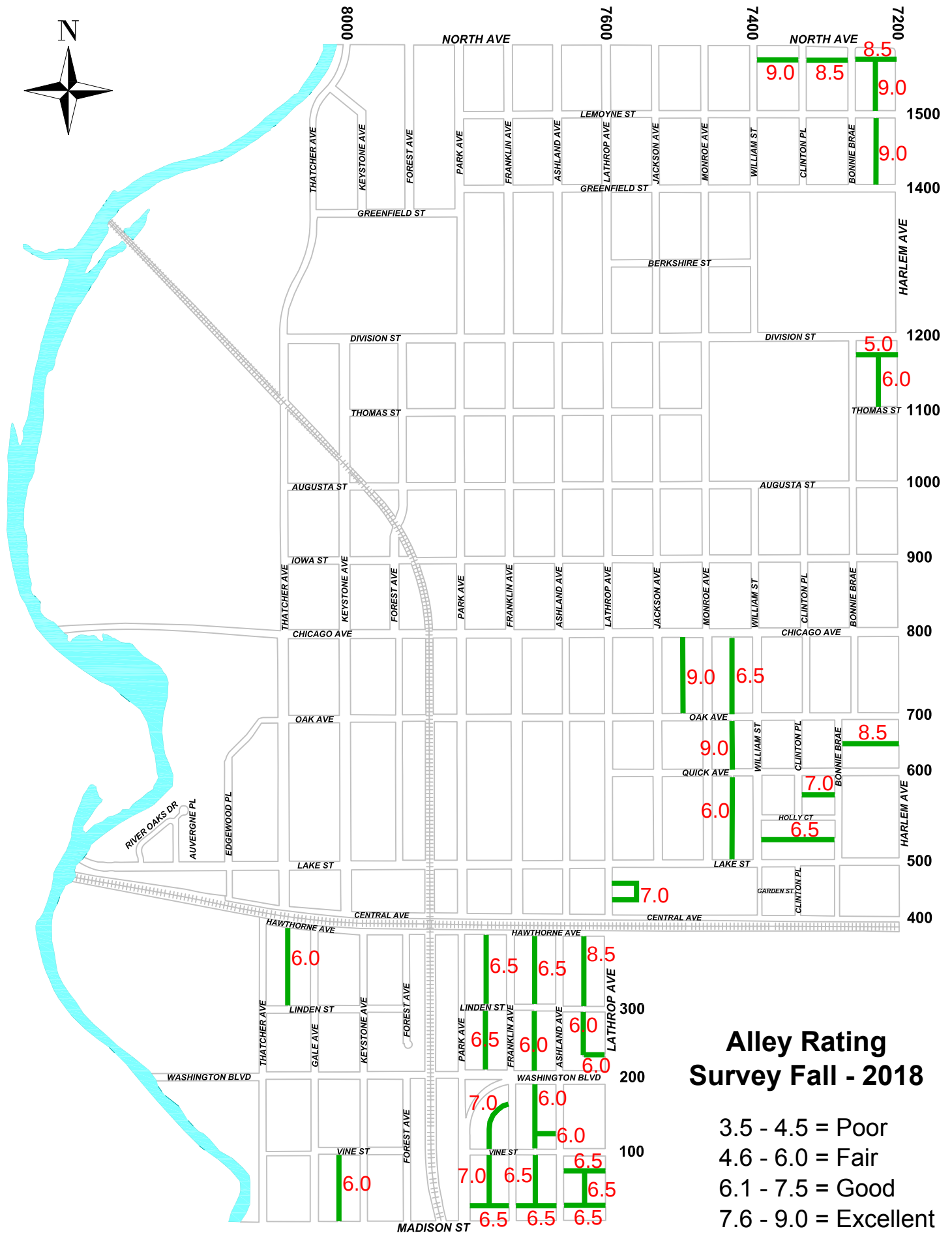
Program Alternative

Not performing any surface maintenance, particularly for alleys in deteriorating conditions, will result in total pavement failure and require reconstruction (of base and surface), which is significantly higher in cost compared to resurfacing.

Extensive pavement patching may be somewhat cost effective initially for alleys with better condition ratings, and may slow down the progression of potholes, but the pavement patching needs will be ongoing. It is also likely to promote the continued deterioration of the pavement's base and will significantly increase eventual resurfacing costs.

Project Impact

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



Alley Rating Survey Fall - 2018

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

Streets, Sidewalks, Alleys - Public Works

Parking Lot Improvements	FY 2020	\$75,000	CIF/Parking Reserve
	FY 2021	\$0	CIF
	FY 2022	\$85,000	CIF
	FY 2023	\$150,000	CIF
	FY 2024	\$0	CIF/Parking Reserve

☐ Critical

☒ Recommended

☐ Contingent on Funding

Spending History

FY 2019	\$	-	
FY 2018	\$	-	
FY 2017	\$	137,395	(West Thatcher Commuter Lot)
FY 2013	\$	3,920	(Lot A, sealcoating)
FY 2012	\$	2,998	(Lot B, sealcoating)

Program Description & Justification

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

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

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

FY 2020 Recommended Projects

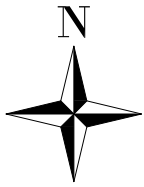
The East Commuter Lot is located on the east side of Thatcher Avenue at the Park District Depot. The lot is used for commuter parking, overnight parking and 24-hr parking. The asphalt surface has severely deteriorated over time and resurfacing has become necessary. The pavement is currently in poor condition. The improvement will involve milling the surface of the asphalt and replacing it with new, hot-mix asphalt. Parking striping will be replaced upon completion of the paving operation.

Program Alternative

Not performing any surface maintenance, particularly for lots with deteriorating conditions, will result in total pavement failure and require reconstruction (of base and surface) which is significantly higher in cost compared to resurfacing. Extensive pavement patching, crack sealing, and seal-coating is a cost effective option and may slow down the progression of potholes, but the pavement patching needs will be ongoing and could allow for the continued deterioration of the pavement's base. This will significantly increase eventual resurfacing costs.

Project Impact

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



Streets, Sidewalks, Alleys - Public Works

Street Improvement Program

	MFT	WS	IIBF
FY 2020	\$250,000	\$50,000	\$318,311
FY 2021	\$250,000	\$50,000	\$0
FY 2022	\$250,000	\$50,000	\$0
FY 2023	\$250,000	\$50,000	\$0
FY 2024	\$250,000	\$50,000	\$0

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

Year		MFT		WS		IIBF		Total
FY 2019	\$	150,000	\$	50,000	\$	181,689	\$	381,689
FY 2018	\$	188,000	\$	38,000	\$	-	\$	226,000
FY 2017	\$	150,000	\$	52,898	\$	-	\$	202,898
FY 2016	\$	393,243	\$	47,964	\$	-	\$	441,207
FY 2015	\$	169,558	\$	20,460	\$	-	\$	190,018

Program Description & Justification

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

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

The following tables summarize the street rating systems:

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

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

FY 2020 Recommended Projects

Street	Pavement Rating
1. Central Avenue, from Thatcher Avenue to Edgewood Place	Poor
2. Edgewood Place, from Lake Street to Central Avenue	Fair
3. Bonnie Brae Place, from Lake Street to Oak Avenue	Fair/Poor
4. Ashland Avenue, from Chicago Avenue to Augusta Street	Fair/Poor

5. Bonnie Brae Place, from Augusta Street to Division Street	Fair/Poor
6. Thomas Street, from Bonnie Brae Place to Harlem Avenue	Fair
7. Edgewood Place, from Lake Street to Thatcher Avenue	Fair
8. Forest Avenue, from Lake Street to Chicago Avenue	Fair
9. Park Avenue, from Lake Street to Chicago Avenue	Fair
10. Ashland Avenue, from Lake Street to Central Avenue	Fair

The projected cost to resurface these streets and make other associated improvements is \$618,311.

While the Capital Improvement Plan proposes funding for street improvements through FY 2024, these locations have not yet been determined. Staff recommends a minimum funding level of \$300,000 for each of those years, with specific locations selected based on annual street ratings surveys.

Program Alternative

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

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

Project Impact

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

Village of River Forest Street Rating Map



Streets, Sidewalks, Alleys - Public Works

Street Maintenance Program	FY 2020	\$50,000	GF	\$50,000	MFT
	FY 2021	\$50,000	GF	\$50,000	MFT
	FY 2022	\$50,000	GF	\$50,000	MFT
	FY 2023	\$50,000	GF	\$50,000	MFT
	FY 2024	\$50,000	GF	\$50,000	MFT

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

	Crack Sealing	Preservation	Total
FY 2019	\$ 45,900	\$ 43,722	\$ 89,622
FY 2018	\$ 41,844	\$ 37,258	\$ 79,102
FY 2017	\$ 44,652	\$ 46,620	\$ 91,272
FY 2016	\$ 48,390	\$ 23,056	\$ 71,446
FY 2015	\$ 32,473	\$ 56,642	\$ 89,115

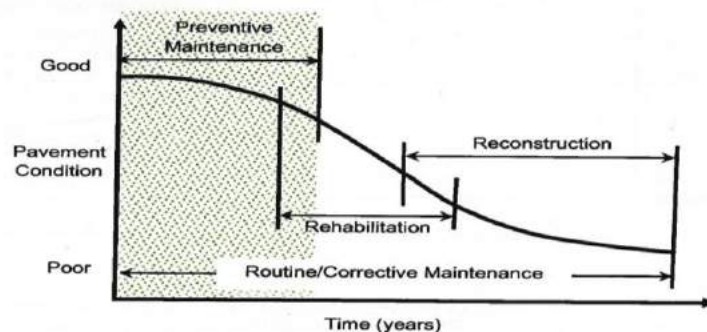
Program Description & Justification

For the past few years, this project has been bid as a "pavement preservation" project. This type of treatment helps revive the existing pavement to preserve it in a better condition before it continues to deteriorate. This approach extends the overall life of the pavement and minimizes the overall cost of the pavement life cycle. While these projects have gone well and appear to be effective, there has been some concern regarding the specific product used over the past three years. As a result, Staff will be investigating alternative products for FY 2020 and will not be bidding the same product that has recently been used. Since FY 2018 this project has been jointly bid with the Villages of Elmwood Park and Riverside to optimize unit pricing.

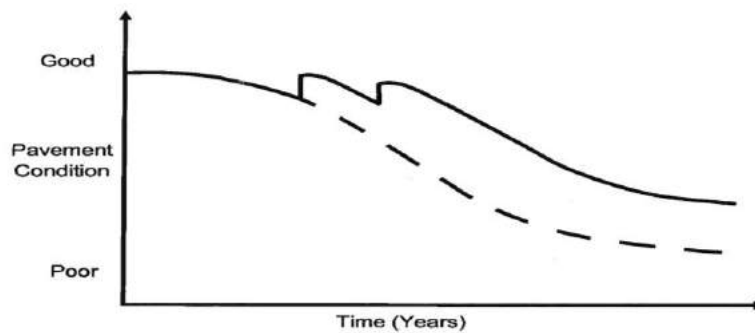
In addition to pavement preservation, Village Staff believes the practice of Crack Sealing to be invaluable. Ideally, this work is completed when the pavement is still in good condition with minimal cracking. In years past, this portion of the project has been jointly bid with Oak Park. However, recently it has come to the attention of Village Staff that this approach is not generating the most efficient unit pricing. As a result, Village Staff will seek alternative measures to establish unit pricing and may publicly bid the project separate from Oak Park in FY 2020.

Village Staff has identified the streets that are ideal candidates for preservation and crack sealing during the annual Street Rating Survey. These streets are typically in good condition, with the idea being to maintain this condition for an extended period of time. Streets of all ratings that have cracks are eligible for crack sealing.

The following figure demonstrates the relationship between pavement condition and typical types of pavement preservation and/or street improvements:



The following figure demonstrates how preventative maintenance can extend pavement performance:



FY 2020 Recommended Projects

With the Village having recently resurfaced a significant amount of streets, Staff recommends maintaining budget amounts at \$50,000 for crack sealing and \$50,000 for pavement preservation. This will enable Staff to maintain these recent pavements in good condition before they start deteriorating.

Pavement Preservation

The following streets have been identified for rejuvenation:

<u>Street</u>	<u>Condition Rating</u>	<u>Proposed Cost</u>
Oak Avenue, from Thatcher Avenue to Harlem Avenue	Good/Fair	\$50,000

Crack Sealing

In addition to the streets to be treated during the pavement preservation portion of this work, additional streets will be identified for crack sealing during late winter/early spring of 2019.

Program Alternative

The alternative is a reactive maintenance program that will accelerate deterioration of Village streets. These maintenance programs, along with pavement patching, will prolong the useful life of Village streets. By not pursuing these maintenance programs, the following infrastructure improvements will be necessary at more frequent intervals:

- **Resurfacing:** This is a more costly improvement that requires the removal and replacement of the existing worn pavement and minimal base improvement. This type of construction is normally completed over a several week period while rejuvenation can be completed in a few hours.
- **Reconstruction:** This is a significantly more costly improvement that is necessary in situations of surface pavement failure along with extensive base failure.

Project Impact

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

Streets, Sidewalks, Alleys - Public Works**Traffic Signals****FY 2020****\$133,000****CIF**☐ Critical☒ Recommended☐ Contingent on Funding**Spending History**

FY 2019	\$13,065.78 (Traffic Signal Engineering Design)
FY 2018	\$4,893.36 (Traffic Evaluation of Signaled Intersections)

Project Description & Justification

A Traffic Signal Evaluation was performed in FY 2018 to determine if the left turn arrow indicators were needed at the traffic signals in the Village where they currently are not in place. Modifications were recommended at the intersections of Thatcher Avenue with Chicago Avenue and Lake Street. The accommodation of left-turn arrows at both intersections was outlined by the Traffic Signal Evaluation completed by Kenig, Lindgren, O'Hara, Aboona, Inc. (KLOA, Inc.) in July 2017. Both of these intersections are shared jurisdiction with IDOT, however, it is not anticipated that IDOT would contribute to the cost of these signal modifications.

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

FY 2020 Recommended Projects

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

Traffic Signal Design: Base maps and traffic signal plans will be prepared using the information from the intersection design study (completed in 2018).

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

Intersection Design Study	\$	3,500
<u>Lake Street at Thatcher Avenue Construction</u>	<u>\$</u>	<u>66,000</u>
Total	\$	69,500

Chicago at Thatcher Avenue Construction: Traffic signal modifications, add pedestrian crossings on north and west legs, add left turn arrows for East and West. Sidewalk/ADA and pavement marking upgrades, new ramps in NW corner, revise crosswalks to high-visibility markings, traffic control & protection.

Intersection Design Study	\$	3,500
<u>Chicago Avenue at Thatcher Avenue Construction</u>	<u>\$</u>	<u>60,000</u>
Total	\$	63,500

Project Alternative

The alternative to the improvements to these areas of the traffic signal system within the Village is to not act upon the recommendation of the study performed in July 2017 and the engineering design performed in 2018. Keeping these intersections in the same traffic signal configuration would maintain higher levels of congestion during peak travel times. These projects can be deferred if deemed too costly to be implemented in the immediate future.

Project Impact

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

Streets, Sidewalks, Alleys - Public Works**Safe Routes to School****FY 2020****\$187,500****CIF**☐ Critical☒ Recommended☐ Contingent on Funding**Spending History**

FY 2019 \$ 29,000 (Design)

Project Description & Justification

The purpose of this project is to implement the proposed improvements recommended as part of the Safe Routes to School (SRTS) Plan that was prepared in 2018. The purpose of the plan was to establish routes to Village schools that would optimize pedestrian safety as well as the use of existing resources (crossing guards). As part of this plan, many traffic control and pavement marking improvements are recommended.

FY 2020 Recommended Project

This project would involve the installation of stop signs, crosswalk signs, and pavement markings in accordance with the SRTS Plan. Many of the routes that were established in this plan currently travel through uncontrolled intersections. In an effort to make these routes safer for pedestrians, some form of traffic control is proposed at these intersections. This largely involves the installation of stop signs at many new locations and, in some cases, the reversal of existing two-way stop intersections. At two locations where the addition of stop signs is not necessarily warranted (Thatcher Avenue at Oak Avenue and Augusta Street at Bonnie Brae Place) it is recommended that enhanced crosswalk signage be installed instead.

In addition to the installation of stop and crosswalk signs at various locations, many of the crosswalk markings along these routes have been designated for improvement. This portion of the work would involve the installation of a standard "ladder-style" crosswalk with thermoplastic pavement marking material.

Project Alternative

The alternative to this project is the status quo. While more efficient routes to school are established in the SRTS Plan, those that travel through uncontrolled intersections would remain as such. The standardization of crosswalk markings through these routes would also not be completed, which may impact the degree to which the established routes are utilized.

Project Impact

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

Water and Sewer Improvements – Five Year Capital Improvement Program

This section of the Capital Improvement Plan identifies funding for sewer and water improvements, which are scheduled to continue through FY 2024. The Village's sewer and water system is comprised of the following:

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

Improvements planned for FY 2020 include:

Improvement	Cost	Funding Source	Nature of Project
Sewer Lining	140,000	WS	Critical
Sewer Point Repairs	35,000	WS	Critical
Water Distribution System – Pumping Station	15,000	WS	Critical
Water Tower Improvements	261,000	WS	Critical
Water Meter Replacement Program	22,000	WS	Critical
Water Main Replacement	300,000	WS	Critical
Hydrant Replacement	24,000	WS	Recommended
Deployable Leak Sensors	107,380	WS	Critical
Total	904,380		

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

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

Critical projects are highlighted in yellow.

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

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

Village of River Forest, Illinois
Five Year Capital Improvement Program
Water and Sewer Improvements
Fiscal Year 2020 Budget

This Project is:		Fiscal Year					Five Year Total	Funding Source
		2020	2021	2022	2023	2024		
Sewer System								
Sewer Lining	Critical	140,000	140,000	140,000	140,000	140,000	700,000	WS
Sewer Point Repairs	Critical	35,000	35,000	35,000	35,000	35,000	175,000	WS
Pumping Station								
Water Distribution Improvements	Critical	15,000	40,000	100,000	-	-	155,000	WS
Water Distribution Improvements								
Water Tower Improvements	Critical	261,000	-	-	-	-	261,000	WS
0.5 MG Underground Reservoir Improvements	Critical	-	18,000	-	-	-	18,000	WS
Water Meter Replacements	Critical	22,000	7,500	17,000	11,000	17,000	74,500	WS
Water Main Replacement	Critical	300,000	400,000	400,000	400,000	400,000	1,900,000	WS
Hydrant Replacement	Recommended	24,000	25,000	25,000	26,000	26,000	126,000	WS
Deployable Leak Sensors	Critical	107,380	-	-	-	-	107,380	WS
Total		904,380	665,500	717,000	612,000	618,000	3,516,880	

Proposed Funding Source	Fiscal Year					Five Year Total
	2020	2021	2022	2023	2024	
Water and Sewer Fund (WS)	904,380	665,500	717,000	612,000	618,000	3,516,880
Totals	904,380	665,500	717,000	612,000	618,000	3,516,880

Water and Sewer Improvements - Public Works

Sewer Lining Program	FY 2020	\$140,000	WS
Public Sewers	FY 2021	\$140,000	WS
	FY 2022	\$140,000	WS
	FY 2023	\$140,000	WS
	FY 2024	\$140,000	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2019	\$	150,545	(including MH lining)
FY 2018	\$	125,767	(including MH lining)
FY 2017	\$	122,230	(including MH lining)
FY 2016	\$	69,956	
FY 2015	\$	122,251	

Program Description & Justification

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

The Water and Sewer Rate Study completed by Baxter & Woodman in FY 2012 recommends an annual funding level of \$140,000 for this program. This budget allows both the relining of damaged sewer main as well as the start of a systematic approach to relining all sewers throughout the village, regardless of their condition.

The process of sewer lining consists of inserting a sleeve made of flexible material in the existing pipe. The sleeve is then filled with steam or water heated to a high temperature for curing and hardening. This process provides the existing failing pipes with the structural support needed to continue their service and avoid a costly complete replacement.

In addition to the typical sewer lining completed each year, Village Staff has completed some lining of manholes in FY 2019. Potential candidates were researched throughout FY 2019 and lined in the summer. Five manholes were lined at a total cost of approximately \$11,000. This work allows the manholes to be sealed and stabilized without requiring any excavation. The intent of this work is to prevent sinkholes and other pavement failures from occurring due to the decay of the interior walls and base of existing manholes.

Since the Village's first sewer lining project, nearly 43,150 lineal feet of sewers have been lined. This represents approximately 25% of the total sewer mains owned/maintained by the Village (approximately 171,000 lineal feet). All sewers that were rated either poor or fair (condition ratings "D" and "C") during the sewer televising program from the late 1990's have been lined.

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

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

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

FY 2020 Recommended Project

Specific project locations will be determined during the winter months. Public Works Staff will review all sewer televising completed throughout the year by the Operations Department. Each sewer line televised will be rated with the most severely deteriorated sewers being selected for lining. Other sections may also be lined, based on the need for a point repair.

Program Alternative

Once the structural integrity of the pipe is severely affected, beyond the ability to line, the sole option is to perform an open-trench point repair that will require heavy street construction, temporary interruption of traffic flow, and costs associated with restoring the street's driving surface. The preferred and more cost effective option to improving sewer mains is sewer lining.

Project Impact

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

Water and Sewer Improvements - Public Works

Sewer Point Repairs	FY 2020	\$35,000	WS
Public Sewers	FY 2021	\$35,000	WS
	FY 2022	\$35,000	WS
	FY 2023	\$35,000	WS
	FY 2024	\$35,000	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2019	\$	25,996
FY 2018	\$	39,600
FY 2017	\$	30,770
FY 2016	\$	28,875
FY 2015	\$	32,800

Program Description & Justification

The purpose of this program is to improve the Village's sewer system by replacing failing (collapsed, cracked, etc.) sections of sewer main (also referred to as point repairs). Staff's objective is to evaluate the conditions of sewer mains (via televising), identify those in the worst condition, and perform relining of as many sections as possible. In some situations, sewer mains may have failed beyond the ability to reline and a point repair may be necessary. Most point repairs are made on an emergency basis and can be costly. The Water and Sewer Rate Study that was completed by Baxter & Woodman in FY 2012 recommends an annual funding level of \$15,000 for this program.

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

Program Alternative

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

Project Impact

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

Water and Sewer Improvements - Public Works

Water Distribution System - Pumping Station	FY 2020	\$15,000	WS
	FY 2021	\$40,000	WS
	FY 2022	\$100,000	WS
	FY 2023	\$0	WS
	FY 2024	\$0	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

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

Project Description & Justification

The Village purchases all of its potable water (for both general consumption and fire suppression) from the City of Chicago. The water received from Chicago is treated before arriving to the Village's water distribution system where it is stored and treated (once again) before entering the water distribution system for consumption. The Pumping Station is where the following components of the Village's water distribution system are located:

- SCADA (Supervisory Control and Data Acquisition) system: computer system that monitors and controls various components and equipment
- Three Pumps
 - o Pump #1: 100 horsepower; 1,540 gallons per minute
 - o Pump #2: 150 horsepower; 2,350 gallons per minute
 - o Pump #3: 125 horsepower; 1,750 gallons per minute
- 40 valves
- Four meters: two for incoming water from the City of Chicago (located at an off-site location) and two for incoming/outgoing water at the Pumping Station.
- Water treatment system (sodium hypochlorite)
- Two underground storage reservoirs
 - o 2.0 million gallon storage capacity
 - o 0.5 million gallon storage capacity
- Emergency generator: backup power source in the event of a power outage (see CERF).

	<u>Repair/Improvement</u>	<u>Estimated Cost</u>	<u>Year</u>
1.	Replace two water valves in basement of Pumping Station	\$12,000	FY 2020
2.	Replace foot valve in .5 MG reservoir (valve supplied by Village)	\$3,000	FY 2020
3.	Install Reservoir turbine generator as suggested in Baxter and Woodman efficiency study performed 11/2010	\$40,000	FY 2021
4.	Replace pump #1 and associated piping as suggested in Baxter and Woodman efficiency study performed 11/2010	\$100,000	FY 2022
Total		\$155,000	

Project Description & Justification

During the piping upgrade project (efficiency improvements) that were completed in FY 2014, it was determined that four water control valves in the basement of the Pumping Station were not operating properly. These valves are likely original to the facility. Staff recommended replacing four valves in FY 2015 and initiated a program to replace all 27 valves in the facility. Proper function of these valves is critical since the valves give Staff the ability to change or re-route suction and discharge piping in case of emergencies or while maintenance is being performed on Village pumps and reservoirs. The last two valves to be replaced are listed below. Future projects that may require funding are the replacement of valves that are submerged in the .5 and 2MG reservoirs. These valves are original to the facility (circa 1920's) and are critical if reservoir maintenance has to be performed. Both reservoirs were inspected by Dixon Engineering in the fall of 2018 and the results of those inspections were not available at the time this document was finalized.

	<u>Description</u>	<u>Problem</u>
1. Valve #17	8" valve to high pressure relief valve	Difficult to operate
2. Valve #3	12" Bypass valve to 2 MG reservoir	Difficult to operate
3. 0.5 MG reservoir foot valve	Used to draw water from .5 MG reservoir when second reservoir is out of service.	Stuck in the open position

Project Alternative

There are no alternatives to maintaining the Village's water distribution system as it is the system that provides potable water to the entire community. Deferring these projects would result in emergency repairs that could increase project costs (compared to soliciting bids/proposals).

Project Impact

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

Buildings and Improvements - Public Works

Water Tower Improvements

Water & Sewer



FY 2020	\$261,000	WS
FY 2021	\$0	WS
FY 2022	\$0	WS
FY 2023	\$0	WS
FY 2024	\$0	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2019	\$0
FY 2018	\$0
FY 2017	\$0
FY 2016	\$0

Project Description & Justification

On August 14, 2018 Dixon Engineering Inc. performed a maintenance inspection on the 500,000 gallon spheroid elevated water storage tank owned by the Village of River Forest. Purposes of the inspection were to evaluate the interior and exterior coating's performance and life expectancy, assess the condition of metal surfaces and appurtenances, review safety and health aspects, and make budgetary recommendations for continued maintenance of the tank. Inspections are recommended every five years.

<u>Repair/Improvement</u>	<u>Estimated</u>
1. High pressure water clean (5,000-10,000 psi), spot power tool clean, spot prime, and overcoat the exterior with a polyurethane system.	\$80,000
2. Spot abrasive blast clean to a commercial (SSPC-SP6) condition the topsides of the platforms and the other areas of failed coating in the dry interior. Repaint with a spot epoxy coating system to all prepared surfaces.	\$15,000
3. Abrasive blast clean the entire wet interior to a near-white metal (SSPC-SP10) condition and repaint with a three coat epoxy system with a zinc primer.	\$90,000
4. After coating the wet interior, seam seal the roof lap joints with urethane caulk.	\$2,000
5. Abrasive blast clean the pit piping to a commercial (SSPC-SP6) condition and repaint with an epoxy system.	\$4,000
6. Coat the foundation to help prevent further deterioration. The cost would be incidental to exterior coating.	\$0
7. Install a handrail and a painter's rigging rail on the roof.	\$15,000
8. Install rigging couplings on the roof at the new painter's rigging rail for temporary fall prevention of workers in the wet interior. The cost would be incidental to the next coating project.	\$0
9. Request the antenna owners to return and correct deficiencies by properly sealing the cable penetration pipes.	***

10. Install a ladder extension at the condensate platform and a handhold at the roof hatches to assist entering and exiting.	\$1,000
11. Install a wet interior ladder equipped with a fall prevention device.	\$10,000
12. Install a fall prevention device on the basebell ladder.	\$1,000
13. Remove the glandular expansion joint and replace with a bellows type joint.	\$6,000
14. Install aluminum jacketing over the fill/draw pipe.	\$2,000
15. Install a deflector plate over the top of the fill/draw pipe.	\$1,000
SubTotal	\$227,000
Engineering and Contingencies	\$34,000
Total	\$261,000

Notes: Safety improvements (other than fall prevention devices) are optional and can be delayed. The best price for safety improvements would be obtained by including them with exterior painting.

The following critical and recommended facility improvements should be completed in FY 2020:

<u>Repair/Improvement</u>	<u>Estimated Cost</u>	<u>Year</u>
1. Items 1 through 15 listed above	\$261,000	FY 2020
Total	\$261,000	

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

<u>Repair/Improvement</u>	<u>Estimated Cost</u>	<u>Year</u>
1. None.		
Total	\$0	

Project Alternative

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

Project Impact

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

Water and Sewer Improvements - Public Works

Water Meter Replacement Program	FY 2020	\$22,000	WS
	FY 2021	\$7,500	WS
	FY 2022	\$17,000	WS
	FY 2023	\$11,000	WS
	FY 2024	\$17,000	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2019	\$16,000	continuation of program to replace all meters over 20 years of age
FY 2018	\$17,500	continuation of program to replace all meters over 20 years of age
FY 2017	\$16,000	continuation of program to replace all meters over 20 years of age
FY 2016	\$24,000	continuation of program to replace all meters over 20 years of age
FY 2015	\$24,092	continuation of program to replace all meters over 20 years of age
FY 2014	\$24,092	continuation of program to replace all meters over 20 years of age

Program Description & Justification

The purpose of this program is to improve the metering accuracy of Village-owned commercial and residential water meters. Water Division employees tested meters in the 15 to 20 year age category and found that some did not meet AWWA (American Water Works Association) standards for meter accuracy. Although not a standard, studies recommend that residential water meters be replaced every 15 to 20 years. Water meters can be damaged and deteriorate with age, thus producing inaccurate readings. Inaccurate readings will give misleading information regarding water usage, make leak detection difficult, and result in lost revenue for the system. Funds requested over the spreadsheet total below are for accessories associated with meter replacements (nuts, bolts, gaskets, seals and sealing wire, flanges and meter couplings).

Qty.	Size	Each	Cost
5	0.625	\$ 121	\$ 605
5	0.75	\$ 140	\$ 700
5	1	\$ 170	\$ 850
1	1.5	\$ 479	\$ 479
2	2	\$ 675	\$ 1,350
1	6	\$ 5,300	\$ 5,300
2	12	\$ 6,000	\$ 12,000
21		Total	\$ 21,284

Meter at Dominican College
Master meters in pumping station

Program Alternative

As the Village's water metering system is critically important as a source of revenue, it is important to plan/budget for the replacement of water meters that have reached or exceeded the end of their useful service life. The primary alternative to this program is to not budget/plan for water meter replacements and respond to metering failures and inaccuracies as they occur.

An alternative to the Village incurring the costs of the new meters is requiring that the building/property owners incur a portion or all of the new meter costs.

Project Impact

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

Water and Sewer Improvements - Public Works

Water Main Replacement Program	FY 2020	\$300,000	WS
	FY 2021	\$400,000	WS
	FY 2022	\$400,000	WS
	FY 2023	\$400,000	WS
	FY 2024	\$400,000	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2019	\$	295,112
FY 2018	\$	396,000
FY 2017	\$	441,613
FY 2016	\$	17,600
FY 2015	\$	491,175

Program Description & Justification

The purpose of this program is to improve the condition of the Village's water mains by replacing aging and deteriorating water system infrastructure. This is accomplished by replacing deteriorating segments of water mains before they break which will necessitate costly repairs and the experience of significant water loss with associated water consumption costs. The Village's water distribution system is a critically important infrastructure system.

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

Each year, Village Staff conducts an analysis of failing or problematic sections of water main for the purpose of determining the need to replace specific water mains based on history and number of breaks, outdated size, or any other defective condition. This analysis is then reviewed along with all identified needs for improvement based on the water system modeling performed by Strand Associates Engineering in 2018. A typical water main project involves an open trench installation of the new water main pipe and the transfer of all fire hydrants and private water services to the new main before the old main is abandoned. Water main projects are typically followed by resurfacing the roadway.

FY 2020 Recommended Projects

<u>Location</u>	<u>Pipe Length (FT)</u>
Keystone and Franklin (Lake/Central to Hawthorne)	750

The proposed water main replacement project will include the replacement of the existing four inch dead-end water main on Keystone Avenue between Lake Street and a point just north of Central Avenue. The new eight-inch water main will connect the Lake Street main to the Hawthorne Avenue main. The existing six-inch water main on Franklin Avenue between Central Avenue and Hawthorne Avenue will also be replaced with a twelve-inch water main. These improvements will remove a dead-end from the system and substantially increase the flow from north to south through the Village. The selection of this project area is largely based on the identified needs within the recently completed water system

modeling report. Due to a low number of water services within these two locations and generally good pavement conditions, Horizontal Directional Drilling will be explored as an installation method.

The cost estimate for this project is as follows:

- \$250,000 for construction (design and permitting to be performed in-house)
- \$25,000 for construction engineering services

An additional \$25,000 is also being budgeted for miscellaneous lead service replacements throughout the Village based on leak repairs, homeowner partial replacements, etc.

Future Water Main Projects

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

- Install eight-inch water mains between Thatcher/Keystone/Forest on Iowa/Augusta/Thomas. Project details have not yet been determined, however, modeling indicates a need for additional flow in this area.

Estimated project cost: \$550,000

Program Alternative

As the Village's water distribution system is a critically important infrastructure system, it is important to plan/budget for the replacement of water mains that have reached or exceeded the end of their useful service life. The primary alternative to this program is to not budget/plan for water main replacement projects and respond to water main breaks as they occur. These repairs, which are typically conducted on an emergency basis, involve an open-trench that will require heavy street construction, temporary interruption of traffic flow, and costs associated with restoring the street's driving surface.

Project Impact

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

Water and Sewer Improvements - Public Works

Hydrant Replacement Program	FY 2020	\$24,000	WS
	FY 2021	\$25,000	WS
	FY 2022	\$25,000	WS
	FY 2023	\$26,000	WS
	FY 2024	\$26,000	WS

☐ Critical

☒ Recommended

☐ Contingent on Funding

Spending History

FY 2019	\$	-
FY 2018	\$	8,758
FY 2017	\$	22,000
FY 2016	\$	23,606
FY 2015	\$	7,400
FY 2014	\$	-

Program Description & Justification

The Village's fire hydrant system is a critically important infrastructure system. The Village owns and operates approximately 446 fire hydrants. The purpose of this program is to maintain all of the Village's fire hydrants in excellent operating condition. The Village's Fire Department conducts two hydrant flushing programs each year. During the Village-wide hydrant flushing events, Fire Department personnel identify hydrants in need of repair and provide a list of those hydrants to the Public Works Department to coordinate and/or make the necessary repairs. Hydrants that are not in operating condition are prioritized for immediate repair.

2020 Recommended Project

The Public Works and Fire Departments have identified hydrants as operational, but "too low" (which is defined as less than 18 inches from the ground to port), which prevents the hydrant wrench from rotating freely around the main/steamer port and slows the time required connect the fire hose to the hydrant. Hydrants that have a low flow rate due to a small supply line are also identified. Each year Village Staff attempts to replace three of these hydrants to try to eliminate any that do not operate efficiently or provide high flow rates.

Program Alternative

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

Project Impact

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

Water and Sewer Improvements - Public Works

Deployable Leak Sensors Water & Sewer	FY 2020	\$107,380	WS
	FY 2021	\$0	WS
	FY 2022	\$0	WS
	FY 2023	\$0	WS
	FY 2024	\$0	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2019 \$ -

Program Description & Justification

The FY 2019 Water and Sewer Fund budget included \$9,000 for the purchase of deployable leak sensors for the Village water system. These sensors attach to valves on the water system and “listen” for leaks during the middle of the night while it is quiet. That information is sent through a cellular network to a secure website which can be viewed by Public Works staff. These sensors are also able to communicate with each other if a leak is occurring and correlate the likely location of the leak on the system as well. In May, 2018 the Village Board directed the Public Works Department to proceed with the purchase of additional sensors in an attempt to cover the entire water system. This would amount to 100 sensors at a cost of \$107,380 based on an estimate for the types of devices recently tested. The plan is to have these purchased in FY 2019, however the purchase may be delayed until FY 2020 due to the availability of new products or technology.

Over the past several months Water division staff have been provided with ten demonstrations. PermaNet sensors, manufactured by Fluid Conservation Systems, have been deployed to two separate sections of the water system to search for any leaks that were not noticed because no water has been visible from the surface. The sensors found a leak in the system within the first week and Public Works staff was also able to locate the leak on a water service to a fire hydrant and repair it to prevent any further loss of water. Since the issue of water loss is important due to lost revenue from water leaking out of the system as well as water standard mandates from the Illinois Department of Natural Resources (IDNR), a number of methods are taken to prevent loss as much as possible.

It is important to note that there will always be a certain amount of water lost in an older water system. Although some water loss is unavoidable it is best to take a proactive approach to this issue and the use of deployable leak sensors is the latest tool in that process. Sensors are able to communicate with each other from a distance up to a 500 feet away; therefore it is estimated that 100 sensors would be needed to cover the entire Village system.

Program Alternative

The alternative to this project would be to not purchase these leak sensors and continue to only listen for leaks in the system through contractual leak surveys performed once per year.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$2,000 for data hosting (web portal)	Technical communication

Glossary

Accrual:	A basis of accounting in which revenues are recognized in the accounting period they are earned and become measurable. Expenditures are recognized in the period that they are incurred, if measurable.
Advanced Life Support (ALS):	A level of emergency care provided by the River Forest Fire Department. Fire fighter/paramedics are trained to use intravenous therapy, drug therapy, intubation and defibrillation.
Appropriation:	A legislative authorization for expenditures for specific purposes within a specific time frame.
Assessed Value:	The value placed on real and other property as a basis for levying taxes.
Balanced Budget:	A balanced budget means that recurring revenues equal recurring operating expenses. One-time capital expenditures normally are funded from the Capital Equipment Replacement Fund or the General Fund Reserve and are not factored into whether or not the budget is balanced. Nor should one-time revenues, such as a TIF surplus distribution, be used to cover ongoing operating expenditures.
Budget:	A description of the spending and general financial plans that focus on the accomplishment of specific goals and objectives established by the Village Board over a specified time period.
Budget Reserve:	A portion of a fund that is restricted for a specific purpose and not available for appropriation.
Capital Assets:	Land, improvements to land, building, building improvements, vehicles, machinery, equipment, infrastructure and other assets that are used in operations and have initial useful lives extending beyond a single reporting period.
Capital Equipment Replacement Fund (CERF):	A capital projects fund where departments set aside funds each year for the eventual replacement of existing equipment, and to avoid significant fluctuations in the operating budget from one year to the next.
Capital Improvements/ Capital Outlay:	Projects or products that are long-term assets. These expenditures generally have estimated useful lives of two years or longer and typically are in excess of \$10,000.

Glossary

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

Glossary

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

Glossary

Generally Accepted
Accounting Principles
(GAAP):

The standards used for financial report preparation, as determined by the Governmental Accounting Standards Board (GASB), so that the Village's financial statements may be fairly compared to prior reports and to the reports of other governmental entities.

General Fund:

The major fund in most governmental units, the general fund accounts for all activities not accounted for in other funds. Most tax funded functions are accounted for in the General Fund.

Geographic Information
System (GIS):

A software program that is a collection of people, data, procedures and systems that enable data to be stored and maintained geographically.

Government Finance
Officers Associations
(GFOA):

An association that aims to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices.

Governmental
Accounting Standards
Board (GASB):

An independent board that establishes standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities.

Governmental Funds:

Fund generally used to account for tax-supported funds.

Illinois Environmental
Protection Agency
(IEPA):

State regulatory agency that provides for the protection of the environment.

Illinois Green
Infrastructure Grant
Program (IGIG):

State grant to implement green infrastructure best management practices to control stormwater runoff for water quality protection.

Illinois Municipal
Retirement Fund
(IMRF):

State mandated pension fund for all full-time and eligible part-time Village employees, except sworn fire and police employees.

Illinois Transportation
Enhancement Program
(ITEP):

ITEP provides funding for community based projects that expand travel choices and enhance the transportation experience. Project sponsors receive up to 80% for eligible projects, funded by the Federal Government and awarded through the State of Illinois.

Glossary

Insurance Services Office (ISO):	A non-profit organization that assesses a Fire Department's ability to provide fire services to a community.
Information Technology:	A term used to broadly define computer operations and the processing of automated information in the Village organization.
Intergovernmental Personnel Benefit Cooperative(IPBC):	An intergovernmental health insurance cooperative comprised of a number of local governments and agencies established to provide and administer employee health and dental insurance to eligible employees of the member agencies.
Intergovernmental Risk Management Agency (IRMA):	A public entity risk pool comprised of seventy-two public entities in northeastern Illinois that have joined together to manage and fund their property/casualty/workers' compensation claims through a comprehensive risk management program.
Joint Utility Locating Information for Excavators (JULIE):	The Village uses this service to make arrangements for the prompt locating of all Village utilities in areas scheduled for construction work.
Levy:	To impose taxes for the support of government activities.
Long-term Debt:	Financial obligation with maturity of more than one year after the date of issuance.
Metropolitan Water Reclamation District of Greater Chicago (MWRD):	The agency that stores and treats sanitary sewage waste for the City of Chicago and 128 suburban communities, including River Forest.
Modified Accrual:	A basis of accounting in which revenues are recognized in the period they become available and measurable. Expenditures are recorded when the related fund liability has been incurred or the invoice is received.
Motor Fuel Tax (MFT):	Revenue allocated by the state to municipalities for funding street improvements.
Mutual Aid Box Alarm System (MABAS):	The mutual aid box alarm system (MABAS) was established to provide a swift, standardized and effective method of mutual aid assistance for extra alarm fires and mass casualty incidents. The MABAS system is divided into over 20 Divisions from the communities along I-53 and the Northwest Tollway corridor.

Glossary

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

Glossary

Special Revenue Fund:	A fund used to account for revenues legally earmarked for a particular purpose.
Standard & Poor's Rating Service:	An independent agency that analyzes the financial credit ratings of organizations. The ratings are based on debt issuance that carry a three letter coding. The Village possesses an AAA rating.
Strategic Planning:	The process of determining the Village's goals and then identifying the best approach for achieving those goals.
Street Improvement Program (SIP):	A program for the general maintenance of streets in the Village.
Supervisory Control And Data Acquisition (SCADA):	Computer system that assists in the operation of the water purification and distribution process.
Tax Extension:	The total amount of taxes applied to properties within a taxing district as a result of a tax levy. Extensions in Illinois are increased by a loss factor to ensure that each taxing body receives the full amount of its levy after recognition that a small amount of taxes will not be paid.
Tax Increment Financing (TIF) District:	A legal entity created by local resolution to promote improvements, jobs, etc. The taxes generated from the assessed value "increment" above the base year are used to finance the costs of the improvements which generate the increased assessed valuation.
Tax Levy:	An ordinance that directs the County Clerk to assess a tax proportionally against all properties located within a taxing district for the purpose of raising a specific amount of tax for taxing district.
Telecommunications Tax:	A tax on the gross sale of telecommunications services by telecommunications providers.
Transfers:	Movements of resources between two Funds. For River Forest, transfers regularly occur from the General Fund and Water and Sewer Fund into the Capital Equipment Replacement Fund.
Unrestricted Net Assets:	Net assets not invested in capital assets, net of related debt, that are accessible for the general use of the fund.
West Central Municipal Conference (WCMC):	A council of government comprised of municipalities and townships in the northwest suburbs. The WCMC provides legislative lobbying and information services, joint purchasing programs and other programs of joint interest to its members.