



VILLAGE OF RIVER FOREST, ILLINOIS

Annual Budget Fiscal Year 2018

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

**VILLAGE OF RIVER FOREST, ILLINOIS
ANNUAL OPERATING BUDGET
FISCAL YEAR 2018**

VILLAGE OFFICIALS



VILLAGE PRESIDENT
Catherine M. Adduci



VILLAGE CLERK
Sharon Halperin

VILLAGE TRUSTEES



Thomas Cargie



Susan J. Conti



Carmela Corsini



Roma Colwell-Steinke



Thomas Dwyer, Jr.



Michael W. Gibbs

VILLAGE ADMINISTRATOR
Eric Palm

ASSISTANT VILLAGE ADMINISTRATOR
Lisa Scheiner

FINANCE DIRECTOR
Joan Rock

POLICE CHIEF
Gregory Weiss

FIRE CHIEF
James Eggert

PUBLIC WORKS DIRECTOR
John Anderson

Distinguished Budget Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of River Forest, Illinois for its annual budget for the fiscal year beginning May 1, 2016. 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.



Table of Contents

Budget Message	7
Introduction	
Location of River Forest	18
Organizational Chart	19
Village Board Goals	20
Community Profile	21
Budget Process	24
Fund Structure and Description of Funds	26
Basis of Budgeting.....	29
Long-Term Financial Policies.....	30
Exhibits	
Fee Schedule	37
Property Tax Exhibit.....	40
Revenue and Expenditure Trends and Projections	41
Long-Term Financial Planning	52
Estimated Changes in Funds Balance/Net Position	61
Personnel History- Budgeted Positions.....	62
Budget Summary	
Revenues by Fund- All Funds	64
Revenues by Source- All Funds	65
Revenues by Account- All Funds	66
Expenditures by Fund- All Funds.....	69
Expenditures by Category- All Funds	70
Expenditures by Account- All Funds	71
General Fund	
General Fund Revenues by Account	75
Expenditures by Category	77
Expenditures by Department.....	78
General Fund Expenditures by Account.....	79

Table of Contents

General Fund Continued

Administration Budget.....	81
E911 Budget.....	91
Fire and Police Commission Budget.....	93
Building & Development Budget.....	95
Legal Budget	101
Police Department Budget.....	103
Fire Department Budget	112
Public Works Budget.....	120
Sanitation Budget	127

Motor Fuel Tax Fund

Budget Overview	130
Budget Detail by Account.....	131

Debt Service Fund

Budget Overview	133
Budget Detail by Account	134
Debt Service Detail Schedules.....	135

Capital Projects Funds

Capital Equipment Replacement Fund

Budget Overview	139
Budget Detail by Account.....	140

Capital Improvement Fund

Budget Overview	141
Budget Detail by Account.....	142

Economic Development Fund

Budget Overview	143
Budget Detail by Account.....	144

TIF-Madison Street

Budget Overview	145
Budget Detail by Account.....	146

TIF-North Avenue

Budget Overview	147
Budget Detail by Account.....	148

Table of Contents

Water and Sewer Fund

Budget Overview	150
Budget Detail by Account	152
Water and Sewer Fund Debt Service Schedules	155

Pension Trust Funds

Police Pension Fund	
Budget Overview	159
Budget Detail by Account	160
Fire Pension Fund	
Budget Overview	161
Budget Detail by Account	162

River Forest Public Library

Budget Overview	164
Budget Detail by Account	165

Jurisdictional Statistics

Size, Development & Infrastructure	168
Property Tax Rates	169
Equalized Assessed Value	170
Principal Property Taxpayers	171

Capital Improvement Program

Narrative	173
Five Year Capital Improvements Program	175
Buildings and Improvements	176
Vehicles	186
Equipment	197
Information Technology	206
Streets, Sidewalks, Alleys	217
Water and Sewer	237

Budget Glossary	249
------------------------------	------------



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



March 23, 2017

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 2018 Annual Budget and Capital Improvement Program of the Village of River Forest. The Village operates under the budget act as outlined in 65 ILCS 5/8-2-9 as adopted by the Village in 1981 and amended in 2011. The Village's fiscal year commences on May 1 and concludes on April 30.

As we reflect on FY 2017, we look back on the goals and Village initiatives that were accomplished. There was a continued effort to strengthen our economic development efforts. This was accomplished in several different ways. First, the Village approved a tax increment financing district for the Madison Street corridor. This program will be in place for 23 years and will provide a financing tool to spur redevelopment and reinvestment along the corridor. Second, the Village saw progress in its redevelopment efforts on Lake and Lathrop. While the project has not moved as quickly as the Village has hoped, we are pleased that two of the three properties have been acquired and look forward to additional progress in the upcoming fiscal year. The Fresh Thyme Farmer's Market Grocery Store ran into a temporary setback when the landlord discovered significant structural issues that required repairs before the tenant could move in. Those repairs have been completed and the store has targeted an August 1, 2017 opening date. The Village also saw private development projects approved at Bonnie Brae and Thomas as well as at the former Hines Lumber site. These projects will all have positive effects on our ability to help strengthen the overall property value in River Forest and add new value to stabilize the property tax base.



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.

While the State of Illinois' difficulty in adopting a budget provides a certain level of instability across the state, the Village continues to control its own destiny despite the uncertainty. In some respects, the dysfunction in Springfield has become a new normal which municipal leaders have learned to accept and manage. In the midst of the dysfunction, a temporary budget was passed that allowed for the remittance of shared revenues such as Motor Fuel Tax, Use Tax, and E-911 revenue. The Village has finally been reimbursed for the Illinois Green Infrastructure Grant (IGIG) which was completed in FY 2016. Additionally, the Village has received partial funding for grant applications it has made for LED light upgrades and other energy efficient initiatives.

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 increased our public safety pension contributions 89% 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 2018, two major non-recurring expenditures, the comprehensive plan and website enhancements, as well as loans to the Madison Street TIF district are being funded with reserves. General Fund reserves are above our minimum required threshold of 25% of subsequent year expenditures and it is prudent to utilize 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 2018.

Process for Development of the FY 2018 Budget

The FY 2018 Budget was developed by the Village's Management Team consisting of the Village's four department heads, the Assistant Village Administrator, and myself. The Finance Director and the Assistant Village Administrator lead this process. In November 2016, the Village Board met and conducted its annual goal setting session for the upcoming fiscal year. The Village Board identified a series of goals for FY 2018 that centered 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 2018 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 2018 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 2018 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 declined slightly in FY 2017. The FY 2018 Budget includes an increase associated with the opening of Fresh Thyme Farmers Market.
- Income tax revenues during FY 2017 have been disappointing due to a decline in corporate income tax receipts. The amount budgeted in FY 2018 provides for an increase over FY 2017 projected amounts based on the Illinois Municipal League estimate. Use tax continues to increase in large part because of the additional revenue generated through the taxing of Internet sales, including purchases made on Amazon.com. Utility tax revenues are lower in FY 2017 primarily due to mild winter weather conditions. FY 2018 budgeted revenues assume average weather conditions.
- The Village continues to beat industry trends for health insurance premiums through its membership with the Intergovernmental Personnel Benefit Cooperative (IPBC). Increases have been budgeted at 2.0% for the HMO plan and 4% for the PPO plans which is higher than the expected final rate increase which will be closer to 1% and 2%, respectively. Many retirees eligible for Medicare have been moved to the fully insured Benistar supplement plan as opposed to our self-insured plan, reducing our subsidy contribution.

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

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Revenues	\$ 24,276,730	\$ 27,458,984	\$ 28,203,693	\$ 28,330,551
Expenditures	24,756,263	30,989,546	29,020,313	29,470,785
Excess (Deficiency) of Revenues over (under) Expenditures	\$ (479,533)	\$ (3,530,562)	\$ (816,620)	\$ (1,140,234)

The Village's statements of revenue over expenditures is listed in Table 1. Although a deficiency is shown, it is attributable to one-time expenditures in the General Fund intended to be financed with fund reserves and capital expenditures in the Motor Fuel Tax, Capital Equipment Replacement, Capital Improvement, Economic Development and Water and Sewer Funds, also to be funded with reserves.

General Fund

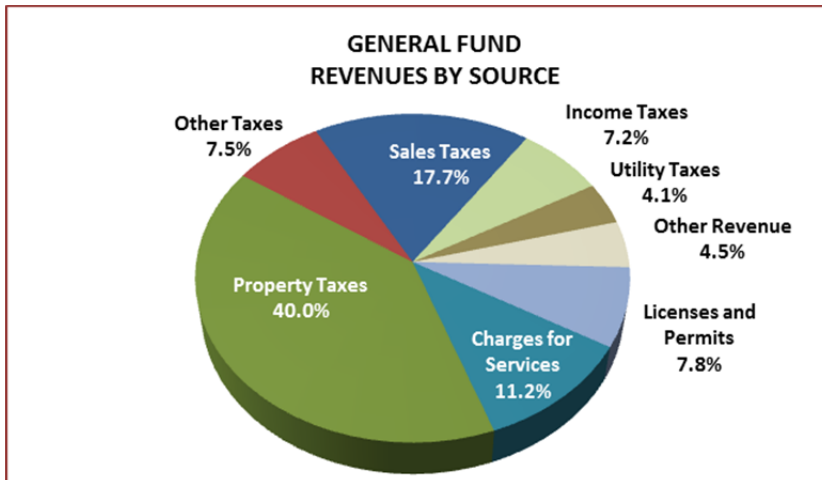
The Village's General Fund is the main operating fund for the Village and includes Administration, Building, Police, Fire and Public Works. The Board of Police & Fire Commissioners, E911 and Legal costs are also paid from the General Fund. The Village's General Fund operating budget, as presented, is balanced for FY 2018. Non-recurring expenditures are to be funded with reserves.

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

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Operating Revenues				
Property Taxes	\$ 6,155,884	\$ 6,244,379	\$ 6,235,378	\$ 6,281,777
State Sales Tax	1,852,444	1,852,877	1,769,520	1,907,716
Non-Home Rule Sales Tax	885,574	901,657	837,130	876,001
Income Tax (LGDF)	1,190,627	1,139,544	1,085,918	1,128,372
Other Revenues	5,508,411	5,178,620	5,576,863	5,508,855
Total Revenues	15,592,940	15,317,077	15,504,809	15,702,721
Recurring Expenditures				
Salaries and Benefits	10,349,617	11,043,244	10,731,619	11,291,150
Contractual Services	3,546,229	3,522,649	3,604,216	3,565,245
Commodities	350,026	427,918	331,669	377,212
Transfers	893,847	471,250	506,250	466,033
Total Expenditures	15,139,719	15,465,061	15,173,754	15,699,640
Total Operating Revenues over Recurring Expenditures	\$ 453,221	\$ (147,984)	\$ 331,055	\$ 3,081
Nonrecurring Expenditures and Transfers	-	-	-	(125,000)
Total Revenues over Expenditures	\$ 453,221	\$ (147,984)	\$ 331,055	\$ (121,919)

General Fund Revenues

General Fund revenues are up \$385,644 or 2.5%, from the previous year budget. The major General Fund revenue sources are property, sales, and income taxes. These revenues make up approximately 64.9% of the overall revenue in the General Fund.



The primary reasons for this overall increase is higher property, State sales and use tax revenues, and building permit fees due to planned residential and commercial development. Refuse revenues are higher due to an approved 3.25% increase on May 1, 2017 and because the FY 2017 budgeted amount was lower than projected actual revenues. Use tax revenues are up due to Amazon.com tax collections which began in February of 2015. 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 2018 total property tax revenues of \$6,281,777 are \$37,398 or 0.6% higher than the prior year budget primarily due to the Consumer Price Index (CPI) increase of 0.7%. The actual increase is slightly lower because projected FY 2017 revenues, based on the extended 2015 Property Tax Levy, were less than budgeted because the 2015 new property amount was lower than expected. The extended property tax levy increases when new property is added to the taxable property base or Equalized Assessed Valuation for the Village.

Sales Taxes

State sales tax revenues are estimated to increase from the FY 2017 budgeted amount due to higher sales from



Rally House located in the Town Center and revenues from Fresh Thyme expected to open August 1, 2017. Sales tax revenues were disappointing in the first half of FY 2017, possibly due to competition from retail stores opening in neighboring communities. Revenues have recovered since November 2016. The Village's main sales tax generator is the River Forest Town Center. The center currently has one vacancy

left by a food establishment during FY 2016. Rally House opened during FY 2017 in a space previously occupied by a men's clothing store. Sales tax revenues have also been affected by the loss of a Dominick's grocery store in FY 2015. Fresh Thyme will be filling the space formerly occupied by Dominick's. Non-home rule sales tax revenues are expected to decrease 2.8%. The 1% Non-Home Rule Tax is not applicable to food and drug purchases so it will not see as significant of an increase from the new grocery store.



Income Tax

Income tax revenue from the Local Government Distributive Fund (LGDF) is distributed based on population. FY 2017 income tax receipts were lower than anticipated due to a decline in corporate income tax receipts possibly due to changes in federal tax law. The FY 2018 estimate is based on the Illinois Municipal League projections.

While the municipal share of income tax has been a recurring item of discussion to help close the State's budget deficit, the Governor has not proposed a reduction in the LGDF share for the upcoming fiscal year.

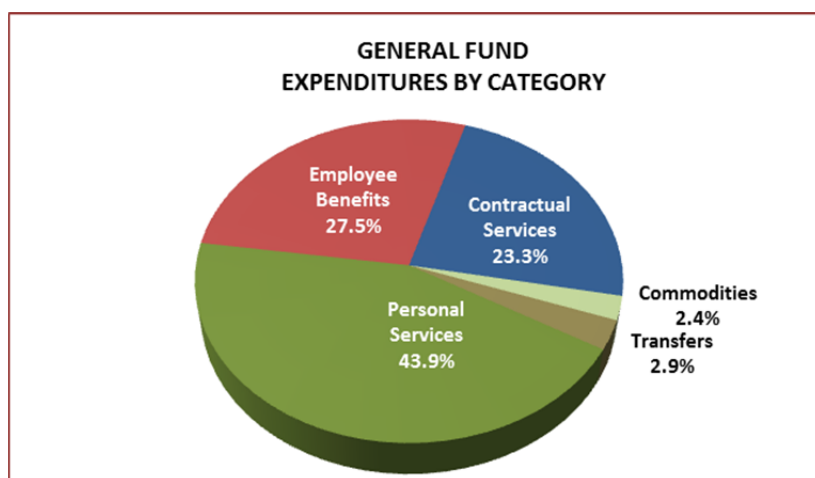
Other Revenues

Other revenues encompass all remaining General Fund revenues including license and permit fees, charges for services, fines, interest, and miscellaneous revenues. Residential and commercial construction activity in the Village is expected to drive building, plumbing and electrical permit revenues higher. A new revenue source, West Suburban Consolidated Dispatch Center (WSCDC) Rental Income in the amount of \$48,000 is included in the FY 2018 budget. WSCDC provides emergency 911 services to the Villages of River Forest, Elmwood Park, Oak Park, Park Ridge and Forest Park and occupies part of the second floor of the Village Hall.



General Fund Expenditures

General Fund expenditures have increased \$359,579 or 2.33%, from last year's budget. As the table below illustrates, 71.4% of the General Fund budget is attributed to Salaries and Benefits.



Employee salary and benefit costs are up 2.25%. This is due to contractual salary increases and also rising costs for public safety pension contributions. 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.

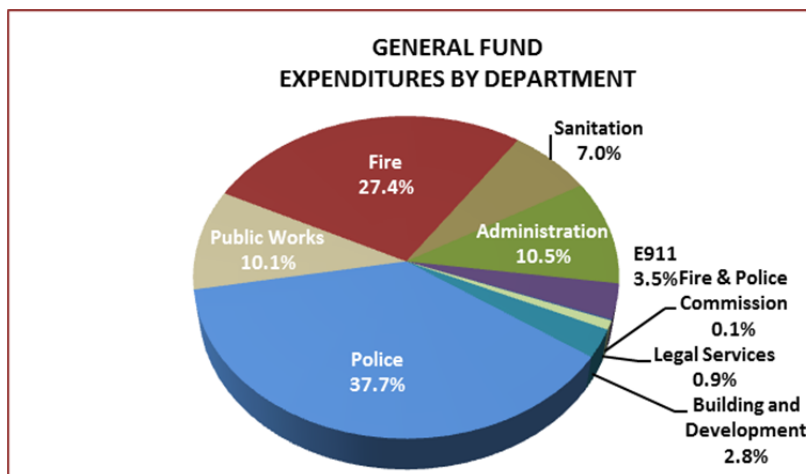
This year's budget recommends changes to some staffing. The management intern position has been reclassified to a management analyst position and the Deputy Fire Chief position is expected to remain vacant after a retirement and promotion later this fiscal year. Funds continue to be budgeted for various projects and initiatives such as the comprehensive plan and our communication projects. A cost of living wage adjustment of 2.5% is proposed for non-union employees.

As the graph to the right demonstrates, core Police, Fire and Public Works services account for 75.2% of the Village's General Fund expenditures. Following is a discussion of major initiatives in the General Fund Departments.

Administration

The Administration budget contains funding for several consulting projects:

- Communication and Website Upgrades – A total of \$25,000 is budgeted for a communications consultant and for technical upgrades. This funding is for the completion of existing projects.
- Comprehensive Plan Update – A total of \$50,000 is budgeted for work on the comprehensive plan.



- Planning & Traffic Consulting – A total of \$25,000 is budgeted for general consulting for planning, traffic, revisions to the employee evaluation tools and other miscellaneous purposes.
- Sustainability – \$5,000 is allocated for the Village’s sustainability efforts in the community.

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 9.4%, or \$124,822 while the fire pension contribution has increased 9%, or \$98,150. These increases are important to reverse a trend and grow each fund’s assets.

Public Works

The Public Works budget will decrease in FY 2018 by 4.3% due to a decrease in snow and ice control to reflect an average number of snow events and the reduction in the purchase of trees because the Village has caught up on the Emerald Ash Borer related tree removals and replacements. Street maintenance costs were also lower. Streets on the north side were resurfaced as part of the Northside Stormwater Management Project.

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 2008 immediately prior to 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 spike in the IMRF Employer Contributions was a result of the Village’s decision to pay off the Early Retirement Incentive Program

which was offered in 2009. By paying off the program now, the Village is projected to save more than \$140,000 in interest expense through FY 2020.



The Village Finance Committee and Police and Firefighter Pension Boards met with an actuary during FY 2014 to develop written Pension Funding Policies for the funds. After a number of meetings and in-depth discussions, policies were developed for each fund that outlined the actuarial assumptions to be used in determining the

annual employer contributions. 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. A five year transition plan was developed through FY 2019 to bring the Village up to the contribution levels required per the funding policies. Employer contributions are increased about 9.2% in the FY 2018 Budget. The increases in FY 2019 are expected to be 2.8%. The Village contributions reach the Pension Funding Policy levels in FY 2019. Future increases are expected to be less than 3% annually.

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.

Capital Projects Funds

The **Capital Equipment Replacement Fund** accumulates monies for vehicle and equipment replacement and building improvements. In FY 2018, funds are appropriated for two police department vehicles, a fire engine, and a cargo van and large dump truck for the Public Works Department. The replacement of the street camera system is also provided for. Details on each piece of equipment to be replaced in FY 2018 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 reserves and grants. The FY 2018 Budget includes monies for Village Hall and the public works garage, alley municipal lighting and information technology improvements. The **Economic Development Fund** accounts for the various projects that were committed to prior to the dissolution of the TIF fund. New retailers opened in the River Forest Town Center (the former TIF District) as a result of economic development incentives. We will budget for each of those projects each year until the dollars are expended. The **TIF – Madison Street Fund** provides for the newly created Tax Increment Financing District on Madison Street. Incremental property tax revenues are not expected until FY 2019. The **TIF – North Avenue Fund** is being used for preliminary expenditures associated with the possible creation of another Tax Increment Financing District on North Avenue.



North Avenue

Water and Sewer Fund

In FY 2012 Baxter & Woodman prepared a five-year rate study for the Village. In FY 2016 the Village hired the engineering firm to update the water and sewer rate study. 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 were sufficient to cover future operating and capital costs.



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

The planned rate schedule includes increases on June 1st of each year to cover higher operating costs and increases in the cost of water charged by the City of Chicago. The City's ordinance provides for an annual increase on June 1 for the lesser of 5%, or the increase in the Consumer Price Index. The City has announced a 1.83% increase effective June 1, 2017.

Water consumption has been higher than anticipated in FY 2017 due to drier spring and summer weather. Projected revenues exceed the budgeted amount because of this. The FY 2018 budget anticipates average weather conditions and consumption. A 4.67% increase in water and sewer rates is included to fund higher operating and capital costs and the June 1, 2017 increase in the cost of water charged by the City of Chicago.

This past year, the Village once again contracted for a leak detection survey and continued its regular water meter replacement program to address water loss in the system. The results allowed the Village to address unknown leaks and "tighten" its system. The main expenditure highlights include:

- The Village will complete a water main replacement project on River Oaks Drive and Auvergne Place and a valve replacement at the pumping station.

- Pumping station improvements are provided for including the installation of new windows on the 2nd floor, painting and roof and boiler replacement.

Water and Sewer Fund				
Statement of Revenues over Expenditures				
	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Operating Revenues				
Water Sales	\$ 2,779,077	\$ 2,946,431	\$ 3,050,548	\$ 3,110,766
Sewer Sales	1,695,940	1,981,551	2,038,240	2,058,549
Other Revenue	113,864	55,468	85,069	65,494
Total Revenues	4,588,881	4,983,450	5,173,857	5,234,809
Expenses				
Operating Expenses	3,263,796	4,416,978	4,215,287	4,596,961
Depreciation	170,055	327,360	340,332	340,332
Total Operating Expenses	3,433,851	4,744,338	4,555,619	4,937,293
Operating Revenues over Operating Expenditures including Depreciation	1,155,030	239,112	618,238	297,516
Transfers In	382,300			
IEPA Loan Proceeds	13,936,000			
Capital Expenses	(15,108,089)	(816,000)	(740,518)	(828,500)
Total Revenues over Total Expenditures excluding Depreciation	\$ 535,296	\$ (249,528)	\$ 218,052	\$ (190,652)

Police and Firefighter's Pension Funds

FY 2018 employer contributions to the pension funds are based on what is expected to be levied with the Village's 2017 property tax levy during the fiscal year. As previously discussed, the amount of employer contributions is expected to increase as a result of the new Pension Funding Policies that will be used to calculate the actuarial required contribution and the five-year transition employer contribution plan that was developed.

Capital Improvement Plan

For the FY 2018 budget, the Village has presented a comprehensive five-year capital improvement plan (CIP) that identifies the Village's capital needs over six categories:

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

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

- General Fund
- Motor Fuel Tax Fund
- Capital Equipment Replacement Fund (CERF)
- Water and Sewer Fund
- Capital Improvement Fund/Grants

The CIP was previously reviewed and endorsed by the Village Board in January 2017. The CIP includes several yearly routine items such as police, fire and public works vehicles and equipment, sewer improvements and street maintenance. The FY 2018 budget also includes the following major capital items:

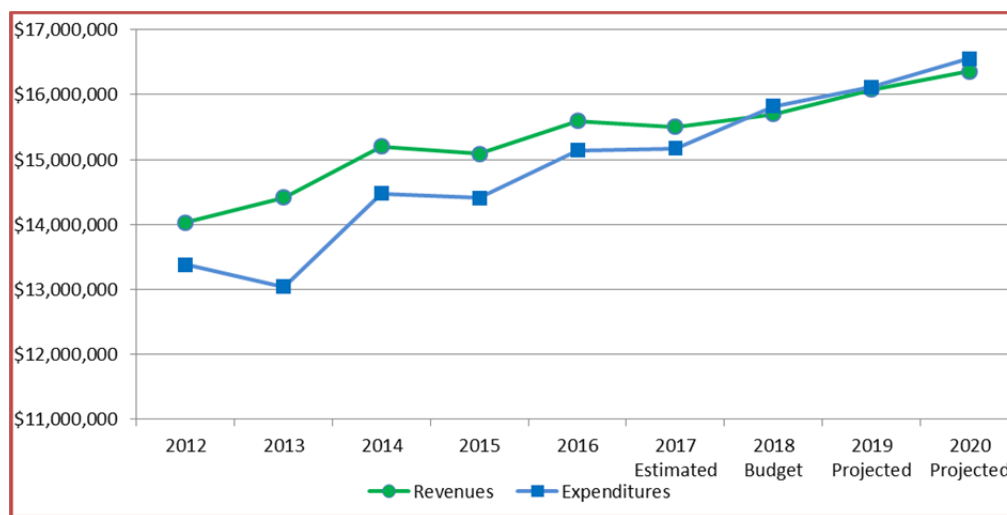


- ✓ Village Hall second floor improvements (\$352,725)
- ✓ Improvements to the Public Works Garage \$(236,000)
- ✓ Pumping Station Improvements (\$97,000)
- ✓ Gale Avenue Alley Reconstruction (\$150,000)
- ✓ Purchase of a new fire pumper (\$353,914)
- ✓ Purchase of a large dump truck (\$160,000)
- ✓ Street camera system replacement and expansion (\$151,617)
- ✓ Information Technology Improvements (\$237,170)
- ✓ Water main replacement on River Oaks Drive and Auvergne Place (\$450,000)
- ✓ Street Improvement Program (SIP) (\$300,000): Street Resurfacing (grind, patch & overlay with minor curb replacement) on Vine from Thatcher to Keystone, Hawthorne from Franklin to Lathrop, Franklin from Oak to Lake, Ashland from Chicago to Oak, and William and Clinton from Oak to Quick.

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 \$39,711 in FY 2019, while FY 2020 projects a deficit of \$194,296. Staff will continue to identify means to improve efficiencies and reduce operating costs wherever possible. Should current revenue and expenditure projections hold, future budgets will require increases to existing revenues or additional revenue sources, which are limited because the Village is a non-home rule government. Absent revenue increases, the Village will have to identify acceptable cost or level of service reductions. These policy decisions will likely be contingent on economic conditions moving forward, as well as union negotiations.

General Fund Revenues and Expenditures



FY 2012-2016 Actual

Fiscal Year 2018 expenditures include \$125,000 of one-time expenditures that are intended to be funded with reserves.

Conclusion

In previous years the conclusion of the budget message led with a commentary regarding the ongoing budget saga in Springfield; and, unfortunately, there are no new developments on that front that would warrant a

deviation from that approach. The buzz word is “uncertainty” when it comes to the State’s finances, and although that is the case the distraction has not deterred the Village from its mission. The Village is aware of many of the State budget “proposals” that are discussed and what effects it would have on us. Likewise, as an organization we do not overreact or kneejerk to a proposal or rumor until we are presented with actual legislation or facts. The benefit of being fiscally prudent is having sufficient reserves to mitigate any short term impacts. As a result, we are in a good position to monitor the State fiscal situation while continuing to operate as efficiently and effectively as possible. Time will tell what, if any, long-term effects the State budget stalemate will have on municipalities.

Last year I wrote that economists were alluding to a possible bear market on the horizon – that prediction has waned somewhat with a stock market that has been achieving record highs. The Fed has started to move interest rates ever so slightly with some economists sounding the alarm bells with inflationary concerns. In our own local economy we see positive, strong indications with growth in building permits and real estate transfers. A new grocery store is opening this summer and interest in River Forest continues to be high. The Village continues to be good stewards of its finances, balancing its General Fund and using reserves in a strategic, yet modest way to avoid other revenue enhancements.

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 Village continues to be strategic, diligent, and thoughtful as it moves forward as an organization and in evaluating and creating future budgets. If there is one thing we have learned in the “new normal” it is to not take anything for granted and realize that economic conditions can change very quickly and abruptly. We must continue to look for ways to provide excellent customer service in the most efficient means possible.

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 in their careful and thoughtful consideration of their budgets. There are several people that deserve special recognition for their assistance during the budget process. I extend my sincerest and deepest thanks to Finance Director Joan Rock and Assistant Village Administrator Lisa Scheiner for leading our budget process. The two make a fantastic team and ensure that the budget process and document are properly managed. The organization is fortunate to have professionals who display the commitment like Joan and Lisa. I am grateful for their hard work and patience during the many rounds of staff deliberations and changes we make during the budget process. Special thanks the rest of the budget team including Assistant Finance Director Cheryl Scott, Management Analyst Jonathan Pape, Administrative Assistant Joan Espana and my Executive Assistant Dawn Haney for all of their help and efforts in ensuing 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

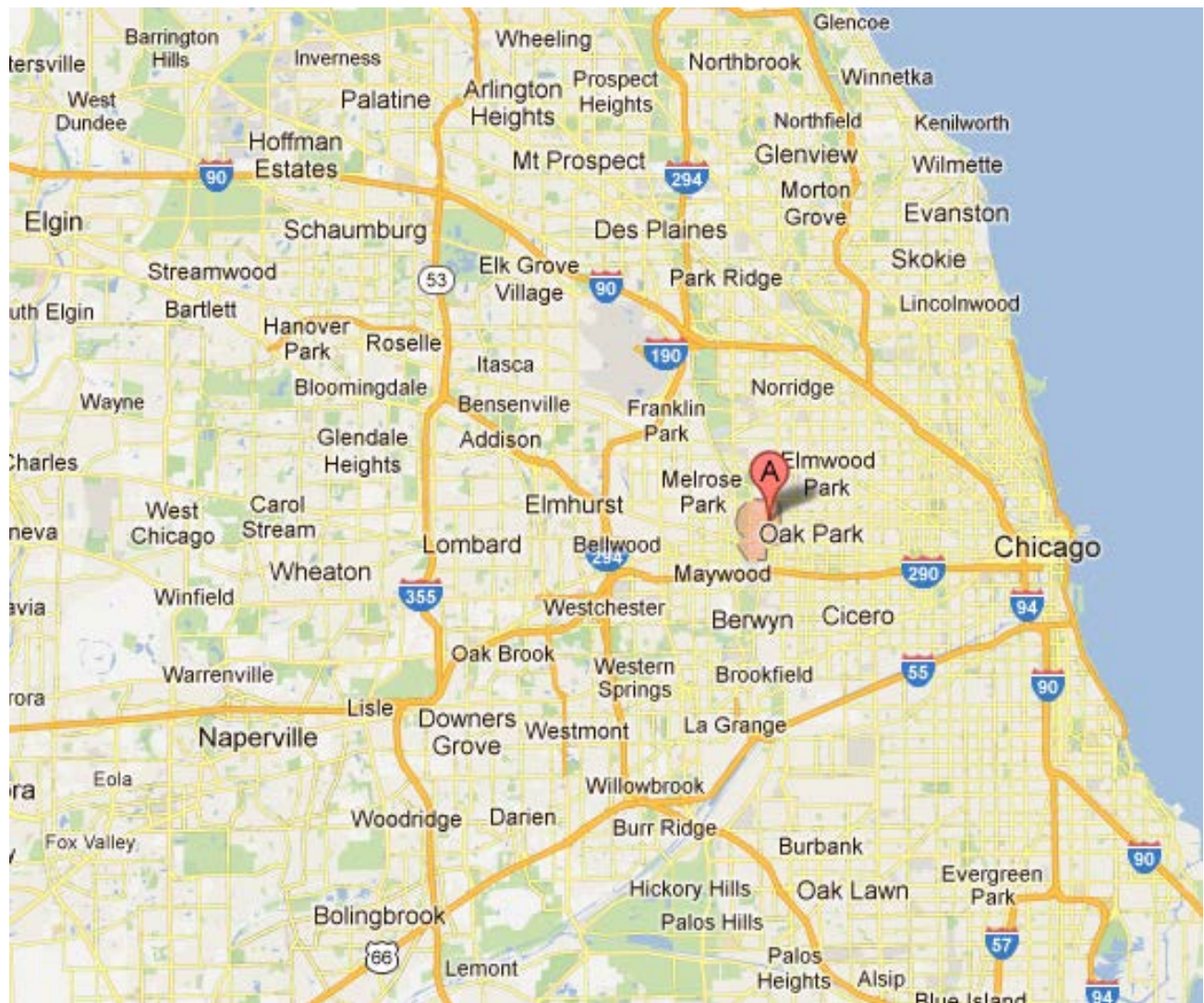
This section contains the Village Board's strategic goals which set the vision for the Budget document as well as a description of the Village, the budget process, fund structure, and detailed financial policies.

Location of River Forest

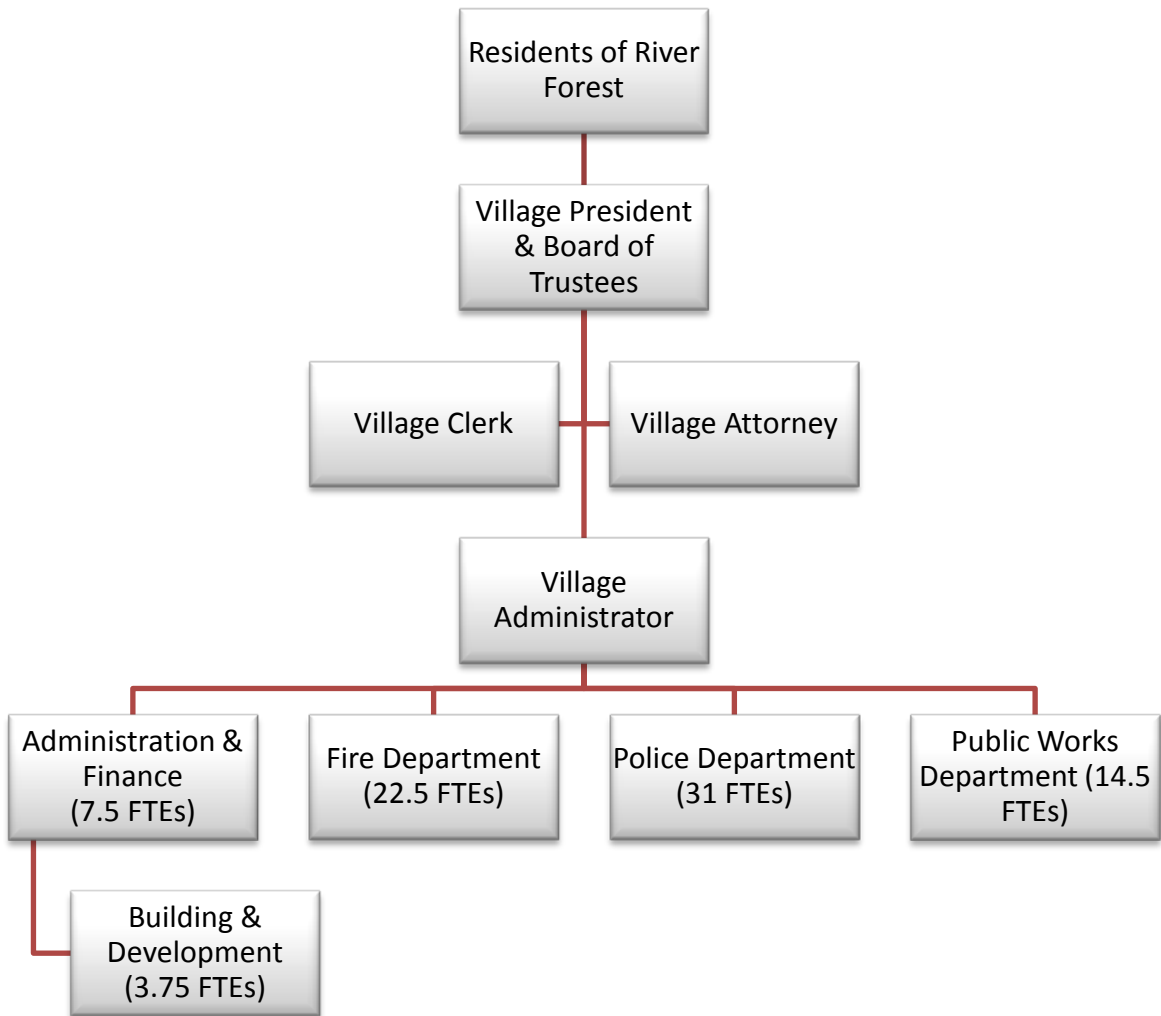
River Forest is located in Cook County, Illinois, approximately 10 miles west of downtown Chicago.

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 major themes:

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 themes and can be further defined by categorization:

Public Safety

- Support training and professional development opportunities for public safety employees
- Continue investment in technology advancements including the upgrade and expansion of camera systems
- Develop strategies for relocation of emergency communications center

Economic Development

- Complete property acquisition for Lake and Lathrop and work with the developer to ensure the site is remediated and a planned development application is considered and approved
- Select a preferred developer for the Lake and Park redevelopment project
- Work to implement the North Avenue Tax Increment Financing District
- Begin discussions to create a strategy for the Madison Street Tax Increment Financing District
- Work with Fresh Thyme Farmer's Market Grocery Store to ensure for a timely opening in Summer 2017

Communication & Collaboration

- Finalize the implementation of the recommendations of the 2016 Jasculca-Terman Report including:
 - o Utilize the Village's new social media channel to improve communication with residents
 - o Roll out the new website redesign to create an easier more intuitive navigation for users while integrating better uses of photos, videos and other best practices
 - o Include a community calendar in the new website that highlights meetings and event information from governmental partners in River Forest
 - o Begin utilization and promotion of a new mobile "app"
 - o Finalize new resident information

Enhancing Property Values through Improvements to Quality of Life

- Work with consultant to create a new comprehensive plan for the Village
- Examine the Village's holiday decorations and other beautification standards and recommend changes where necessary
- Work with the new sustainability commission to create a set of goals and objectives for the upcoming year

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, the 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>
2007	207	21,852,253
2008	131	15,479,689
2009	196	20,998,543
2010	185	10,734,585
2011	210	23,127,993
2012	208	14,175,620
2013	190	10,200,076
2014	254	13,607,856
2015	252	14,897,333
2016	163	16,349,624

Water and Sewer

Population Served	11,172
100 Cubic Feet of Water Pumped FY 2016	568,535
100 Cubic Feet of Water Billed FY 2016	471,110
Average Daily Pumpage (mgd)	1.43
Miles of Water Mains	40
Miles of Combined Sewers	33.13
Miles of Storm Sewers	3.37
Miles of Dedicated Sanitary Sewers	0.69
Number of Metered Customers	3,140
Number of Fire Hydrants	440

Water, Sewer and Refuse Rates

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

Community Profile

Village Taxes

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

Budget Process

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

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

Budget Calendar

Village Board Goal Setting Session

November 21, 2016: 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: Customer Service, Performance, Economic Development and Quality of Life.

Five-Year Capital Improvement Plan

October through December 2016: 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 in January 2017.

Budget Kickoff Meeting

December 13, 2016: Village Staff responsible for budget preparation meet with the Village Administrator to discuss the development of the budget for the fiscal year. Village Board goals and priorities and anticipated budget constraints are relayed and the budget schedule is distributed.

Budget Requests Due

January 17, 2017: The departments' Budget Request packets are submitted to the budget team (Village Administrator, Assistant Village Administrator and the Finance Director). The packet includes their activity counts, goals and accomplishments, performance measures, budget summary, budget detail, current fiscal year projections, personnel change requests and revenue projections.

Meetings with Budget Team

January 30 - February 1, 2017: 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 3, 2017: 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 24, 2017: 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

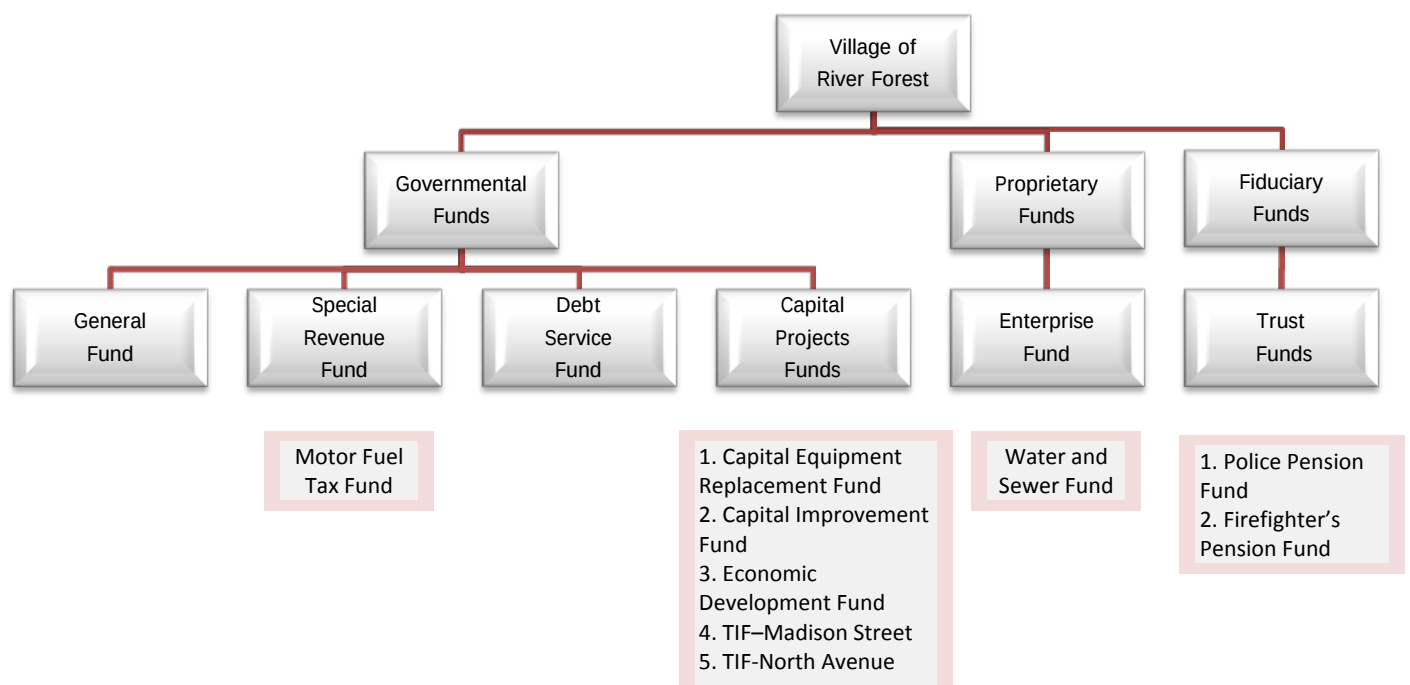
Proprietary Fund

- 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 Bond Series 2005 and 2016. The 2005 bonds were used to finance library building improvements. The 2016 Bonds were used to pay down a bank loan used for sewer improvements. The 2008A Bonds were paid off in FY 2016 and were used for street improvements. 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 Red Light Camera Revenue, grants and parking fees. The **Economic Development Fund (16)** is used to account for previous commitments entered into by the Village from funds originally received through the previous Tax Increment Financing (TIF) District Fund. Financing was provided by a transfer from the Pledged Taxes Fund that was closed in FY 2011. The **TIF – Madison Street (31) and TIF – North Avenue (32) Funds** were both created in FY 2015 and are used to account for expenditures associated with Tax Increment Financing Districts on Madison Street and North Avenue. In FY 2017 the Madison Street TIF District was formally established. The Village plans to create the North Avenue TIF during FY 2018.

PROPRIETARY FUNDS

The Village maintains the following proprietary funds:

Fund Structure and Description of 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.

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.

Basis of Budgeting

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.

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, these funds are budgeted on the same basis with the following exceptions:

- Principal payments on long-term debt are applied to the outstanding liability for accounting purposes, but expended 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.

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

	2017 Budget	2018 Budget	Change
Vehicle Stickers:			
Passenger Cars	\$45	\$45	No Change
Motorcycles	\$25	\$25	No Change
Antique Vehicles	\$25	\$25	No Change
Trucks less than 5,000 lbs.	\$50	\$50	No Change
Trucks over 5,000 lbs.	\$70	\$70	No Change
Recreational Vehicles (RV)	\$50	\$50	No Change
Senior Citizen Discount	\$25	\$25	No Change
Licenses:			
Pet License	\$10	\$10	No Change
Liquor License	\$500 - \$4,000	\$500 - \$4,000	No Change
Temporary Liquor License	\$100	\$100	No Change
Contractor License	\$100	\$100	No Change
Landscaper and Snow Removal Contractor	\$150	\$150	No Change
Amusement and Amusement Events	\$25	\$25	No Change
Animal Care, Grooming and/or Sales	\$125	\$125	No Change
Child Daycare Centers	\$275	\$275	No Change
Financial Institutions	\$100	\$100	No Change
Food/Drug Retail- Under 3,000 Sq. Ft.	\$125	\$125	No Change
Food/Drug Retail- 3,001 - 10,000 Sq. Ft.	\$175	\$175	No Change
Food/Drug Retail- 10,001 + Sq. Ft.	\$225	\$225	No Change
Temporary Food Establishment/Event	\$125	\$125	No Change
Food Service- Low Risk	\$95	\$95	No Change
Food Service- Medium Risk	\$150	\$150	No Change
Food Service- High Risk	\$225	\$225	No Change
Food Service- Outdoor Seating	Fee + \$25 + \$0.50 per sq. ft. of public space	Fee + \$25 + \$0.50 per sq. ft. of public space	No Change
Manufacturing Operations	\$25	\$25	No Change
Peddlers	\$75	\$75	No Change
Recreational	\$25	\$25	No Change
Retail and Service	\$50	\$50	No Change
Taxicab/Livery	\$500	\$500	No Change
Use of Public Sidewalk	\$25 + \$0.50 per sq. ft.	\$25 + \$0.50 per sq. ft.	No Change
Vending Machine	\$30/machine	\$30/machine	No Change
Veterinary Hospitals	\$125	\$125	No Change
Waste Disposal Firms	\$1,000	\$1,000	No Change
House Movers	\$100	\$100	No Change
Fines:			
Parking Fines	\$30	\$30	No Change
Overweight Vehicles	\$75 - \$750	\$75 - \$750	No Change
Local Ordinance Violations	Up to \$750	Up to \$750	No Change

Fee Schedule

	2017 Budget	2018 Budget	Change
Service Charges:			
Solid Waste Bi-Monthly Collection- Base Service	\$53.28	\$55.02	3.25%
Solid Waste Bi-Monthly Collection- Unlimited	\$79.02	\$81.58	3.25%
Composting	\$18.00	\$18.72	4.00%
Solid Waste Tags	\$2.75	\$2.85	\$0.10
Ambulance Transport Fee- Resident	BLS \$600/ALS I \$950/ALS II \$1,200 + \$20/mile BLS \$750/ALS I \$1,100/ALS II \$1,500 + \$22/mile	BLS \$600/ALS I \$950/ALS II \$1,200 + \$20/mile BLS \$750/ALS I \$1,100/ALS II \$1,500 + \$22/mile	No Change
Ambulance Transport Fee- Non-Resident			
EMS Response- Additional manpower	\$100	\$100	No Change
ALS Refusal (when 1 ALS procedure performed)	\$300	\$300	No Change
EMS Citizens Assist (more than 3 in 3 months)	\$300	\$300	No Change
Extrication	\$500	\$500	No Change
CPR Class fee	\$40	\$40	No Change
Daily Parking Fee	\$2.50	\$2.50	No Change
Permits:			
Commuter Parking (Monthly)	\$35	\$35	No Change
Building Permit- Single-Family	2% of Project Cost + \$100 base fee	2% of Project Cost + \$100 base fee	No Change
Building Permit- All Other	2.35% of Project Cost + \$100 base fee	2.35% of Project Cost + \$100 base fee	No Change
Permit Extension (3 months)	1/3 initial cost	1/3 initial cost	No Change
Exterior Remodel	\$100	\$100	No Change
Roofing, Siding, Gutters	\$100	\$100	No Change
Fence or Brick Pavers	\$100	\$100	No Change
Windows	\$100	\$100	No Change
Generator	\$115	\$115	No Change
Driveway	\$100	\$100	No Change
HVAC	\$100	\$100	No Change
In-Ground Swimming Pool	1.5% of Project Cost or \$150 minimum	1.5% of Project Cost or \$150 minimum	No Change
Above-Ground Swimming Pool	\$25	\$25	No Change
Demolition- Primary Structure	\$1,500	\$1,500	No Change
Demolition- Accessory Structure	\$1 per sq. ft. or \$200	\$1 per sq. ft. or \$200	No Change
Electrical	\$100 Base Fee + \$9 per Circuit and \$1.75 per Opening	\$100 Base Fee + \$9 per Circuit and \$1.75 per Opening	No Change
Electrical Service Upgrade	Up to 200 Amps: \$75 201 to 399 Amps: \$100 400 to 799 Amps: \$150 800 + Amps: \$200	Up to 200 Amps: \$75 201 to 399 Amps: \$100 400 to 799 Amps: \$150 800 + Amps: \$200	No Change

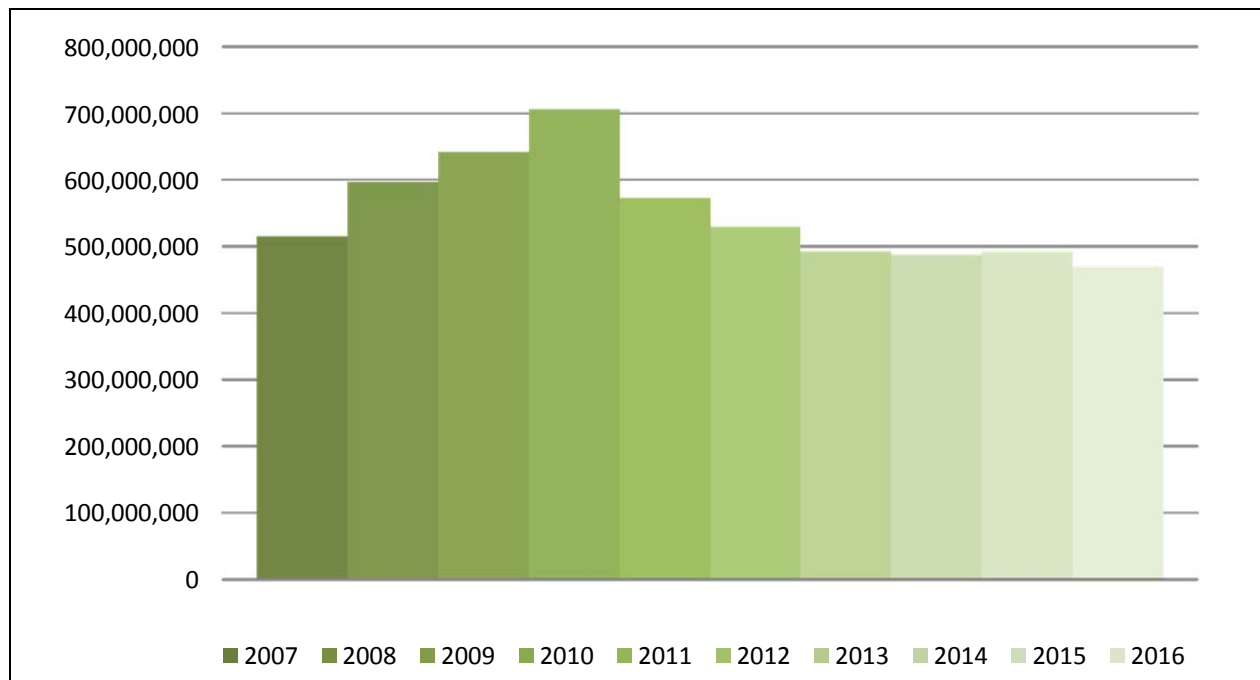
Fee Schedule

	2017 Budget	2018 Budget	Change
Permits Con't:			
Parkway Opening	\$100	\$100	No Change
Lawn Sprinkling System	\$115	\$115	No Change
Drain Tile	\$115	\$115	No Change
Sign	\$100	\$100	No Change
Temporary Sign/Banner	\$50	\$50	No Change
Electric Sign	\$100 + \$0.05 per sq. ft.	\$100 + \$0.05 per sq. ft.	No Change
Film Production	\$100 plus \$250/day	\$100 plus \$250/day	No Change
Newsstand	\$50 manned / \$10 coin	\$50 manned / \$10 coin	No Change
Grading	\$50 + pass through costs	\$50 + pass through costs	No Change
Zoning & Administrative Building Fees:			
ZBA Variation Request	\$450	\$450	No Change
Certificate of Occupancy	\$50	\$50	No Change
Temporary Certificate of Occupancy	\$40	\$40	No Change
Removal of Stop Work Order	\$200	\$200	No Change
Placard Removal: Unfit for Occupancy	\$500	\$500	No Change
Work without Permit	2 x Permit Cost	2 x Permit Cost	No Change
Reinspection Fee	\$75	\$75	No Change
Other:			
Impounded Dogs	\$30 + Cost	\$30 + Cost	No Change
Water & Sewer Fees:			
Water Rate	\$6.14/100 cubic feet	\$6.45/100 cubic feet	5.0%
Sewer Rate	\$4.13/100 cubic feet	\$4.30/100 cubic feet	4.1%
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	2013 Extended	2014 Extended	2015 Extended	2016 Estimated
General Fund	\$ 4,383,930	\$ 4,246,560	\$ 4,094,848	\$ 3,960,236
Police Pension	\$ 971,083	\$ 1,083,251	\$ 1,196,095	\$ 1,329,644
Fire Pension	\$ 757,141	\$ 884,314	\$ 982,488	\$ 1,087,637
Total Corporate Levy	\$ 6,112,154	\$ 6,214,125	\$ 6,273,431	\$ 6,377,517
Bond and Interest Levy	\$ 229,780	\$ 227,752	\$ 259,672	\$ 259,671
River Forest Library	\$ 1,176,742	\$ 1,201,442	\$ 1,212,558	\$ 1,232,831
Total Levy	\$ 7,518,676	\$ 7,643,319	\$ 7,745,661	\$ 7,870,019
Property Tax Rate	\$1.525	\$1.565	\$1.647	\$1.659

Equalized Assessed Valuations



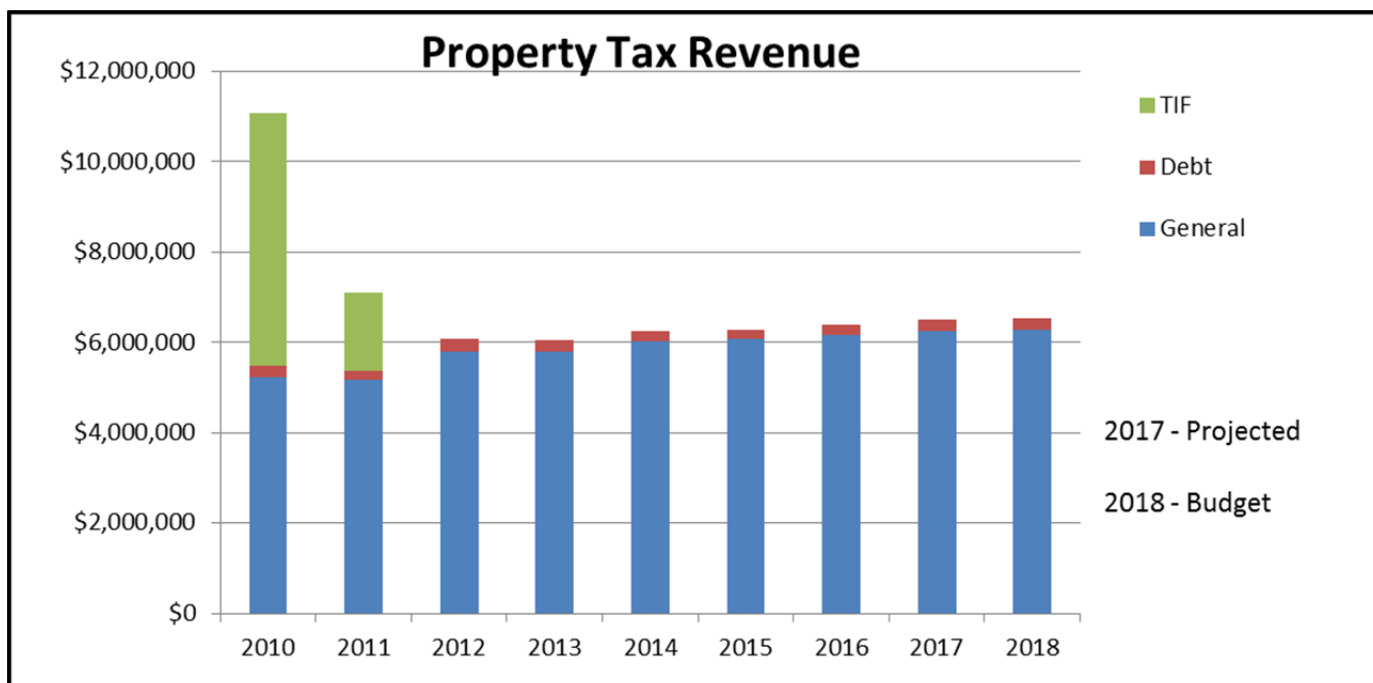
2007-2015: Actual

2016: Estimated

The Village's 2016 Equalized Assessed Value (EAV) is expected to increase slightly due to new property. The Village's property was reassessed in 2014 and the overall EAV declined slightly, with offsetting increase and decreases in property values. The decline in 2015 was primarily due to assessment appeals. In 2011, 2012 and 2013 the Equalized Assessed Value decreased due to declining property values resulting from the real estate recession that began in 2008. Property in the Village was also reassessed in 2011. 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. The Village's EAV is expected to increase over 20% with the 2017 reassessment.

Trends & Projections

Property Tax



YEAR	GENERAL	DEBT	TIF
2010 Actual	\$5,236,676	\$256,479	\$5,583,789
2011 Actual	\$5,166,565	\$200,522	\$1,746,313
2012 Actual	\$5,785,313	\$281,030	-
2013 Actual	\$5,802,422	\$241,127	-
2014 Actual	\$6,017,575	\$234,713	-
2015 Actual	\$6,067,286	\$221,687	-
2016 Actual	\$6,155,884	\$240,702	-
2017 Projected	\$6,235,378	\$251,802	-
2018 Budget	\$6,281,777	\$251,999	-

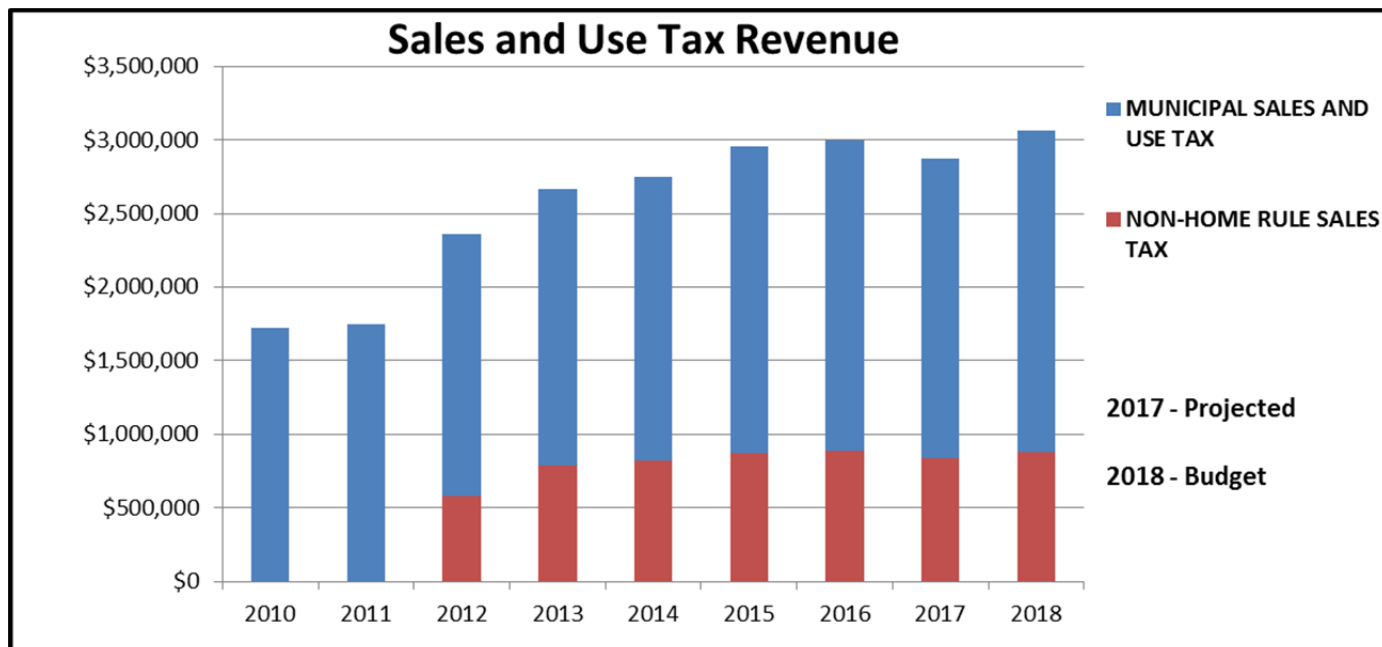
This category includes Property taxes in the General and Debt Service Funds and Incremental Property Taxes from the Village's Tax Increment Financing (TIF) District (the TIF was closed in FY 2011). Property taxes are the Village's single largest source of revenue. Property taxes account for 15% - 27% of total revenues for the Village. Property tax revenues from the new Madison Street Tax Increment Financing District are not expected until FY 2019.

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 2018, General Fund property tax revenues are expected to increase 0.7% over the projected amount due to the 0.7% increase in the December 2014 to December 2015 CPI. The budget to budget increase is lower because "new property" was less than expected in the FY 2017. The Debt Service Levy includes principal and interest payments on the 2016 General Obligation (GO) Limited Tax Bonds issued during FY 2016 and the 2005 GO Bonds. The 2017 Property Tax Levy will be included in FY 2019 revenues and will reflect the December 2015 to December 2016 increase in the CPI, or 2.1%. Future levies will also be based on the annual increase in the CPI per PTELL.

Trends & Projections

Sales and Use Tax



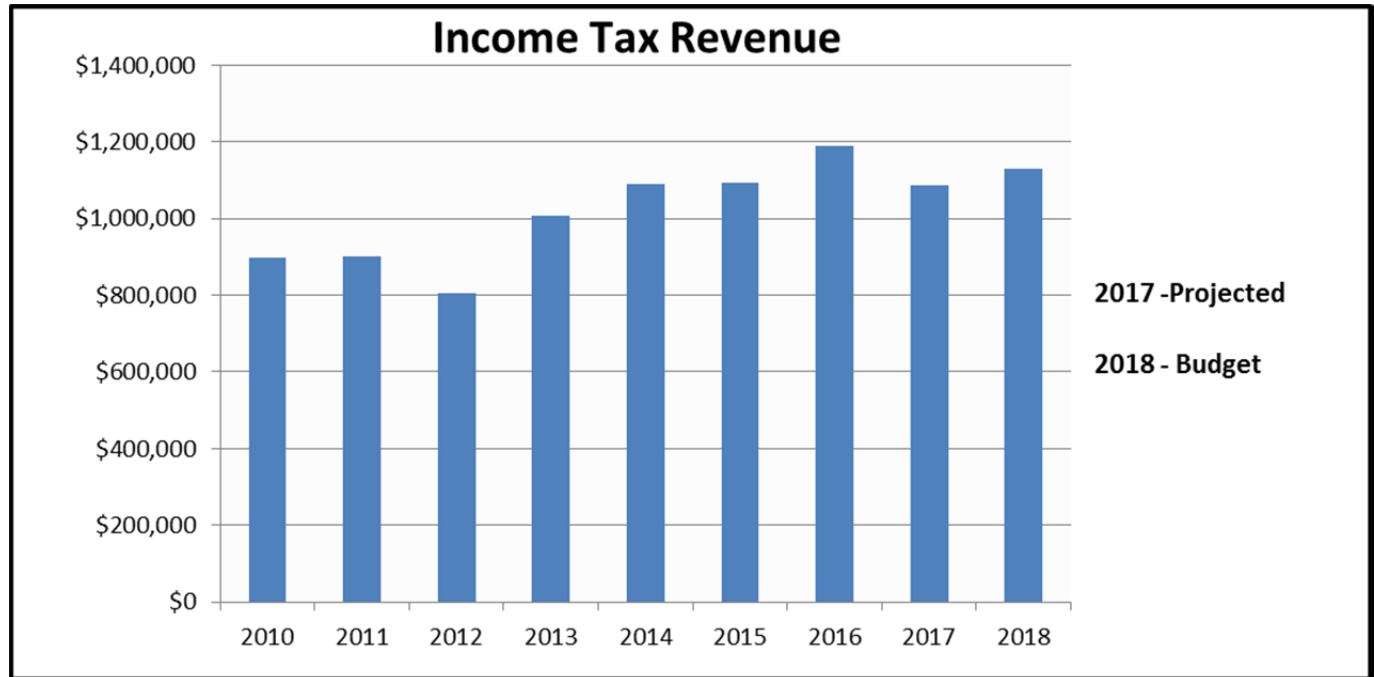
YEAR	NON-HOME RULE SALES TAX	MUNICIPAL SALES AND USE TAX
2010 Actual		\$1,724,885
2011 Actual		\$1,744,366
2012 Actual	\$582,803	\$1,780,054
2013 Actual	\$784,724	\$1,886,016
2014 Actual	\$819,156	\$1,927,861
2015 Actual	\$871,224	\$2,083,983
2016 Actual	\$885,574	\$2,113,338
2017 Projected	\$837,130	\$2,039,882
2018 Budget	\$876,001	\$2,190,368

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 are projected to be lower do to temporary retail vacancies and competition from new stores opening in neighboring communities. Sales have rebounded during the last half of the fiscal year. A new retail sports apparel store opened in the town center. FY 2018 budgeted revenues include an inflationary increase plus anticipate sales from a new grocery store is slated to open in early FY 2018. The Village will continue to explore economic development opportunities to increase this revenue source.

Trends & Projections

State Income Tax



YEAR	INCOME TAX
2010 Actual	\$897,371
2011 Actual	\$900,398
2012 Actual	\$806,181
2013 Actual	\$1,006,827
2014 Actual	\$1,088,668
2015 Actual	\$1,094,125
2016 Actual	\$1,190,627
2017 Projected	\$1,085,918
2018 Budget	\$1,128,372

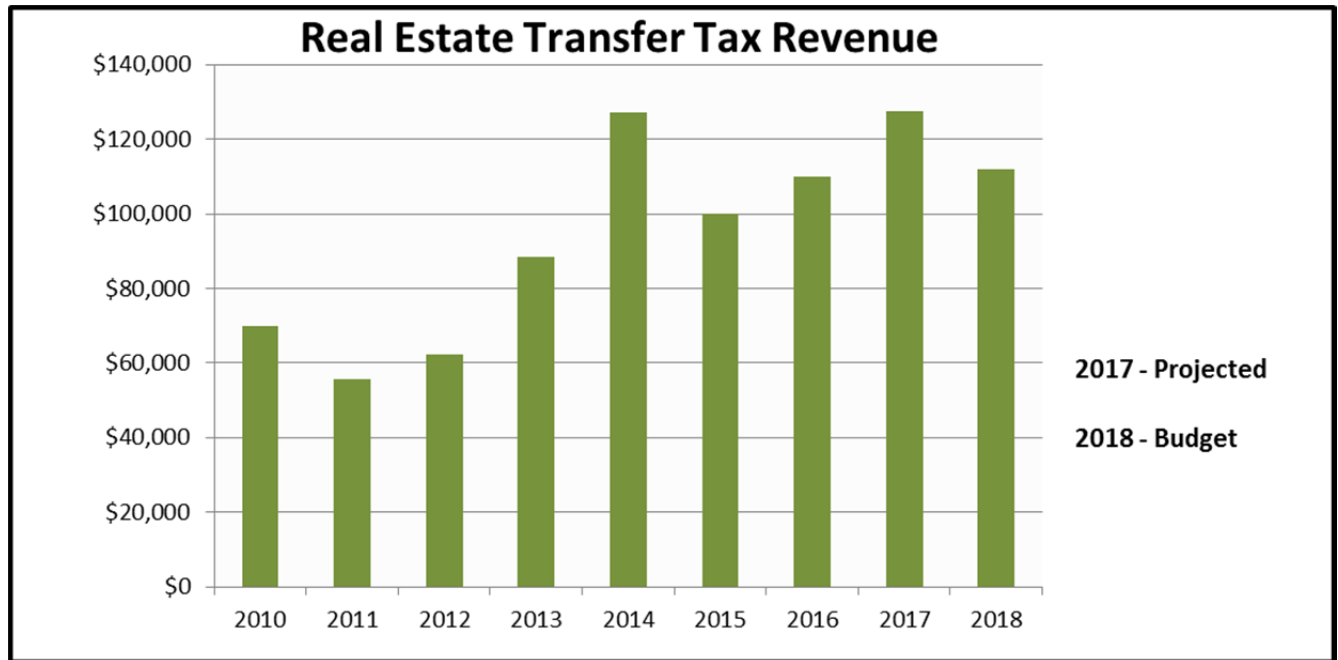
Income tax is State-shared revenue that is distributed based on population. Through January 2011 the income tax rates were 3% for individuals and 4.8% for corporations. Effective January 2011, the State increased the rates to 5% and 7.0%, respectively. Rates dropped to 3.75% for individuals and 5.25% for corporations in 2015.

Through December 2010 local governments received one-tenth of the net collections of all income taxes received. As of January 2011 municipalities receive an adjusted percentage set to 6% to equal prior year allocations. In 2015 the percentage of individual income tax revenues allocated to municipalities increased to 8% due to the decline in the rate. Net collections are the total collections less deposits into the refund fund.

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 projected amount is lower primarily due to a decline in corporate income tax receipts possibly resulting from a change in federal tax policy. The FY 2018 budgeted amount anticipates an increase in this revenue source due to improving economic conditions in the state. In future years this revenue is expected to increase slightly.

Trends & Projections

Real Estate Transfer Tax



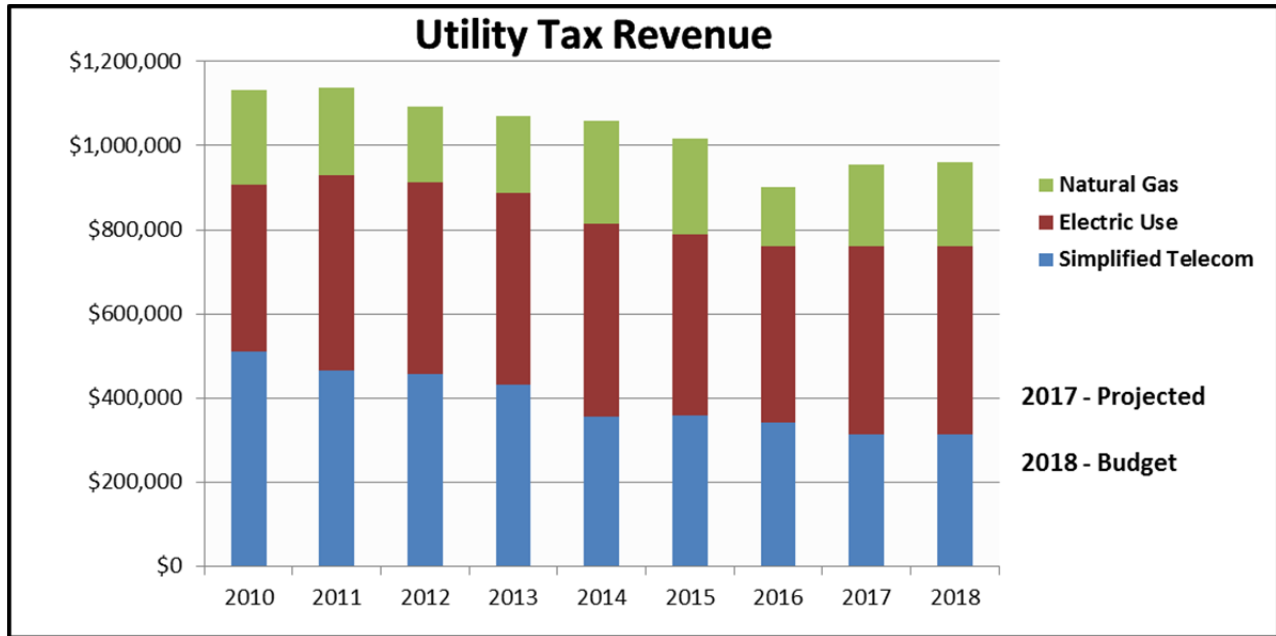
YEAR	REAL ESTATE TRANSFER TAX
2010 Actual	\$69,967
2011 Actual	\$55,782
2012 Actual	\$62,334
2013 Actual	\$88,594
2014 Actual	\$127,103
2015 Actual	\$99,996
2016 Actual	\$110,084
2017 Projected	\$127,422
2018 Budget	\$111,964

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. In recent years the revenue has been severely impacted by the real estate recession.

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 2018 the budgeted amount assumes a slight decline in activity. A general increase is expected in this revenue source as home values rise.

Trends & Projections

Utility Taxes



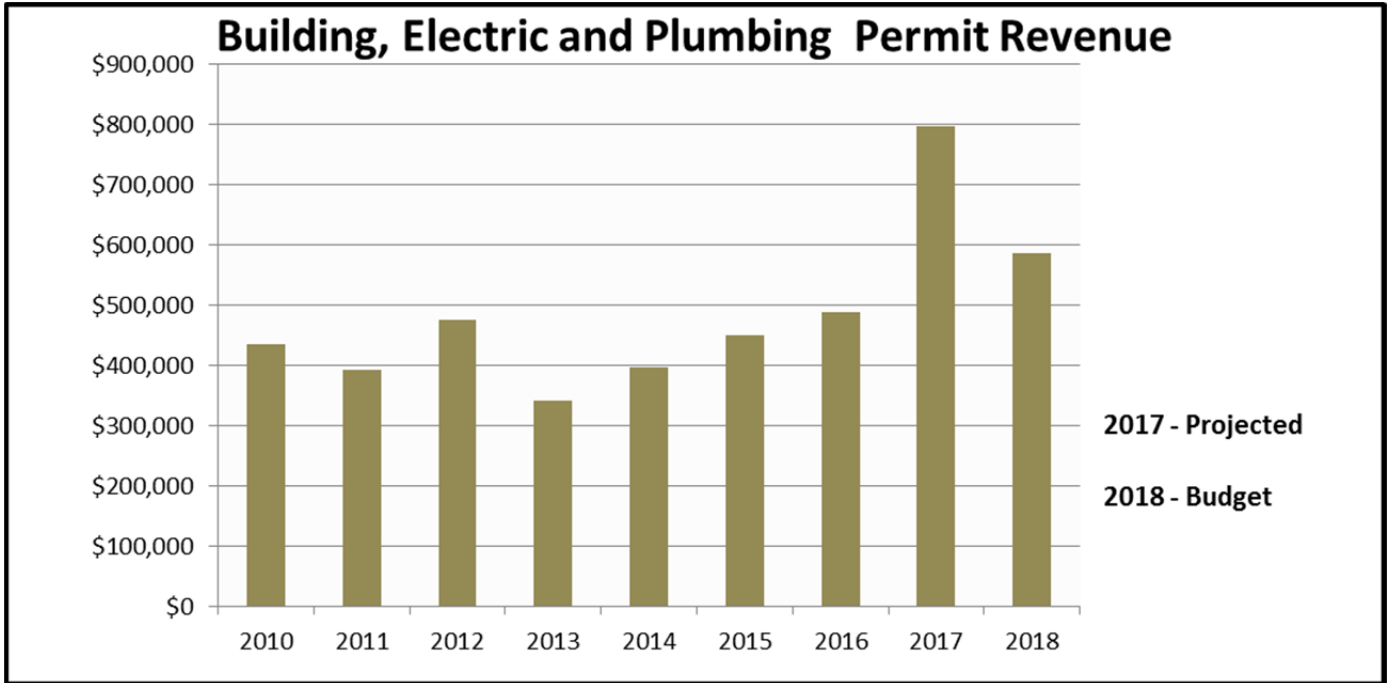
Year	Electric Use	Natural Gas	Telecom
2010 Actual	\$396,422	\$224,906	\$510,374
2011 Actual	\$463,666	\$208,075	\$465,157
2012 Actual	\$454,716	\$178,709	\$458,241
2013 Actual	\$457,422	\$180,999	\$430,716
2014 Actual	\$458,072	\$245,036	\$354,715
2015 Actual	\$432,000	\$225,968	\$357,535
2016 Actual	\$419,329	\$139,689	\$342,467
2017 Projected	\$447,887	\$192,000	\$313,573
2018 Budget	\$446,000	\$200,550	\$313,573

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 Fiscal Year 2018 budget anticipates average weather conditions. 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. Revenues have been fairly flat since that time. 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 includes a reduction in revenue due to the settlement of a class action lawsuit. This revenue is experiencing another decline in FY 2017. We are expecting flat revenues in FY 2018 and in future years.

Trends & Projections

Building, Electric and Plumbing Permits



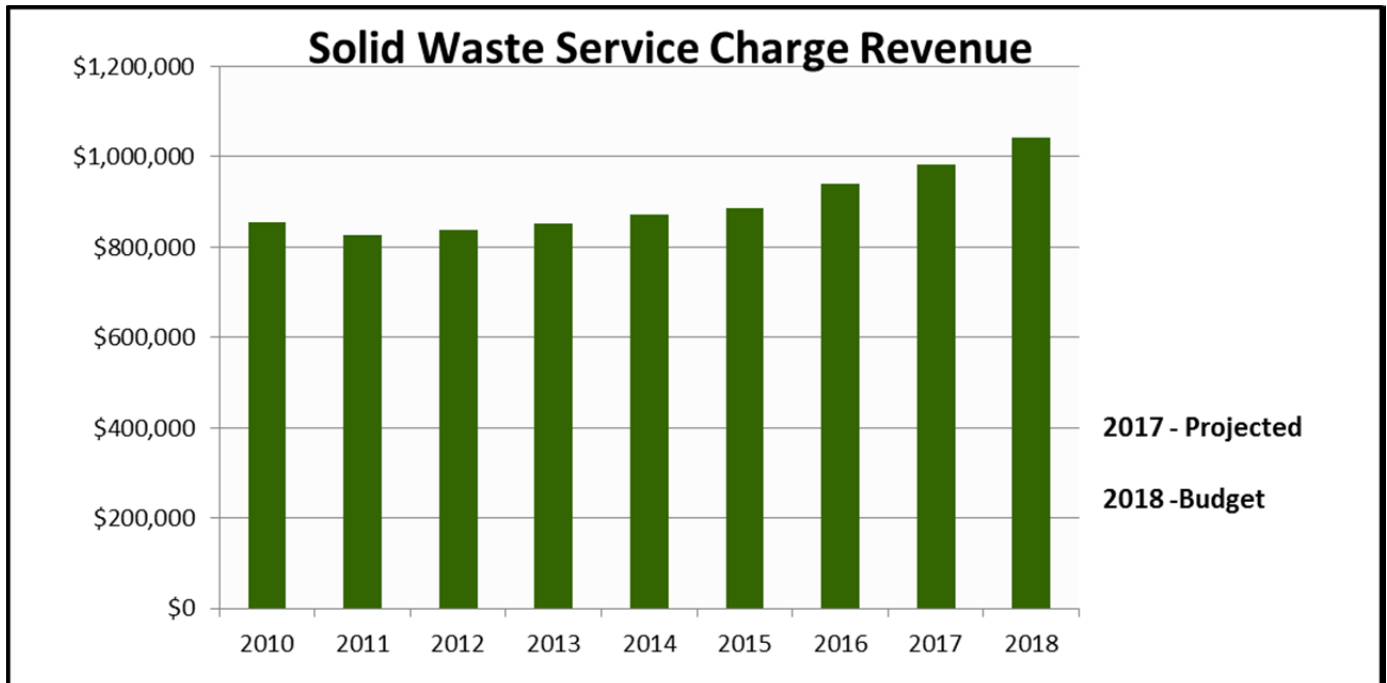
YEAR	PERMITS
2010 Actual	\$434,367
2011 Actual	\$392,904
2012 Actual	\$474,792
2013 Actual	\$341,106
2014 Actual	\$405,421
2015 Actual	\$449,794
2016 Actual	\$487,323
2017 Projected	\$797,115
2018 Budget	\$585,605

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 summer of Fiscal Year 2013. Permit activity has increased since 2014. Revenues in Fiscal Year 2017 exceeded projections as construction began on The Promenade Townhome development, a residence hall at Concordia University, renovation of 7751 Lake Street for use by Community Bank of Oak Park River Forest, structural repairs at 7501 North Avenue (Fresh Thyme), and an addition at 1530 Jackson (St. Vincent Ferrer Church). This activity is not typical and the only large project expected to commence construction in FY 2018 is the approved condominium developments at 1101 and 1111 Bonnie Brae Place. Typical building activity continues to rise and revenue is projected to increase from the Fiscal Year 2017 budget to the Fiscal Year 2018 budget.

Trends & Projections

Solid Waste Service Charge Revenue

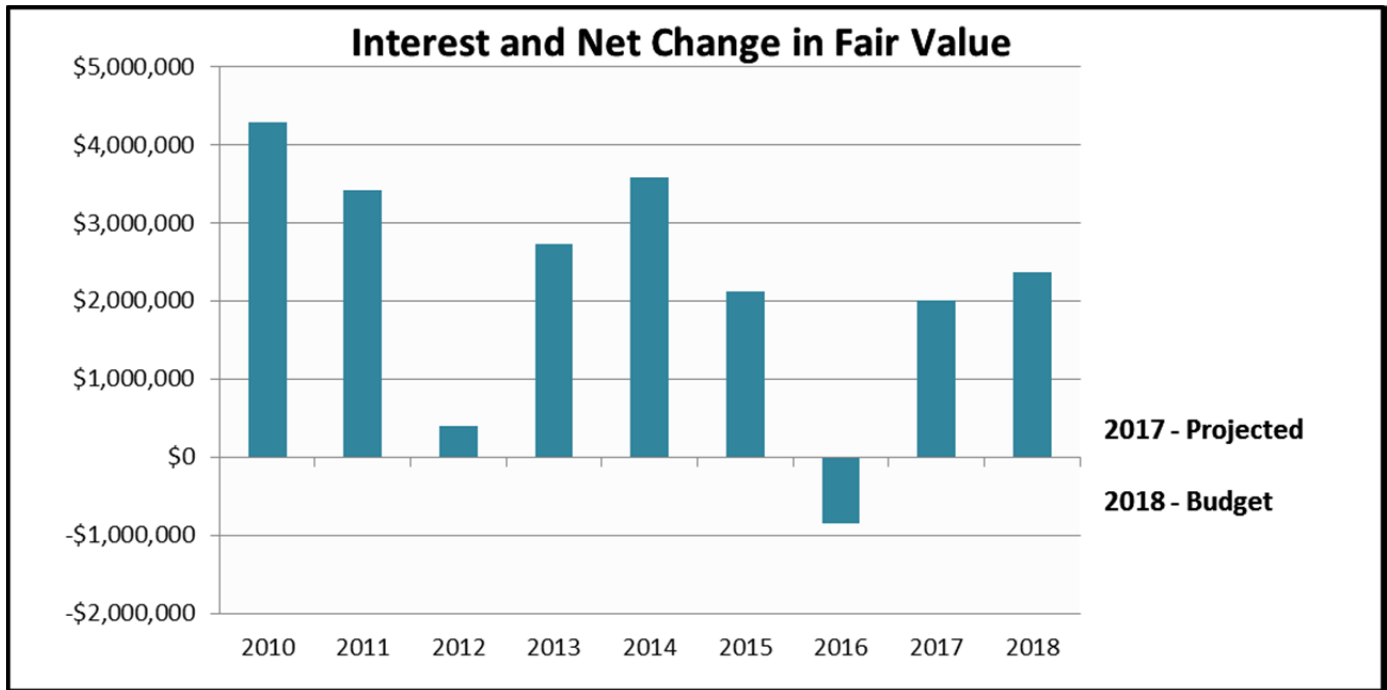


YEAR	SOLID WASTE SERVICE CHARGE
2010 Actual	\$853,344
2011 Actual	\$827,164
2012 Actual	\$836,713
2013 Actual	\$853,230
2014 Actual	\$871,389
2015 Actual	\$886,057
2016 Actual	\$939,936
2017 Projected	\$981,668
2018 Budget	\$1,041,380

Solid waste service charges are billed on a bi-monthly basis and are included with the resident's Water and Sewer bill. Beginning in 2010, 100% of the cost of refuse service is passed on the customer. The Village's solid waste service is provided by Roy Strom Company and through 2014 on May 1st of each year, the contract is 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 plus expanded service options. In May of 2017 the increase will be 3.25%. Future increases will be based on approved contract rates.

Trends & Projections

Interest and Net Change in Fair Value

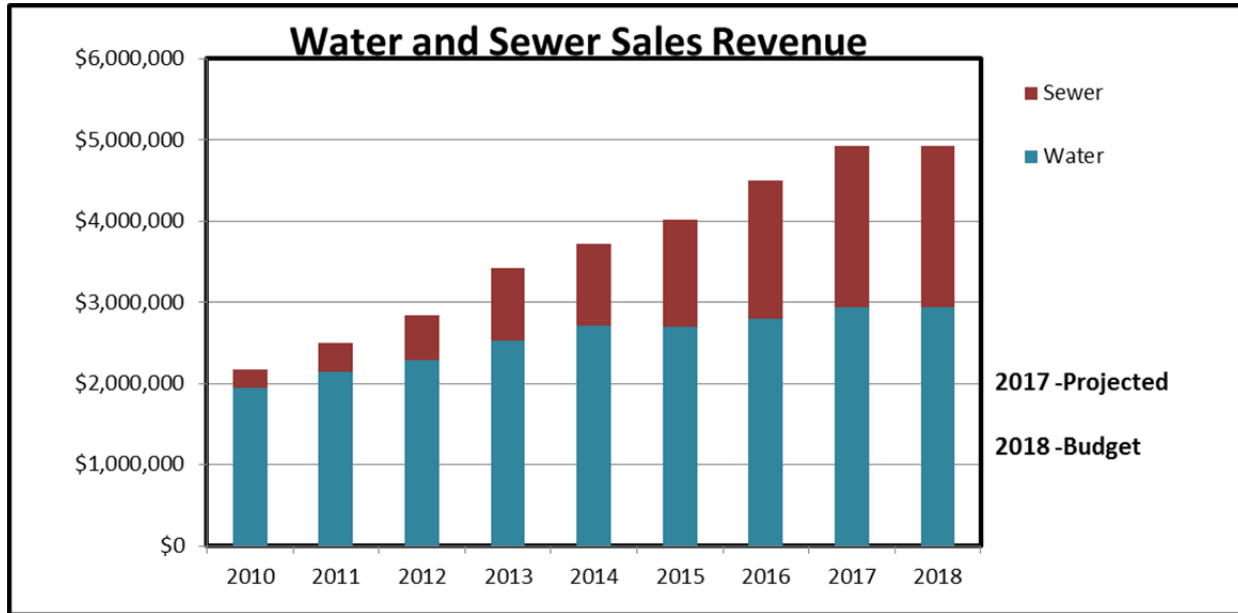


Year	Interest	Net Change in Fair Value	Total
2010 Actual	\$647,199	\$3,644,864	\$4,292,063
2011 Actual	\$641,221	\$2,787,202	\$3,428,423
2012 Actual	\$789,930	(\$381,779)	\$408,151
2013 Actual	\$775,937	\$1,950,649	\$2,726,586
2014 Actual	\$922,534	\$2,660,926	\$3,583,460
2015 Actual	\$1,239,714	\$872,830	\$2,112,544
2016 Actual	\$941,910	(\$1,787,338)	(\$845,428)
2017 Projected	\$948,027	\$1,056,510	\$2,004,537
2018 Budget	\$1,015,617	\$1,348,203	\$2,363,820

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 2018. The net change is primarily impacted by the performance of the equities in the investment portfolio. A loss on equities was experienced in FY 2012 and 2016. Equity investments are expected to experience gains in FY 2018. Future revenues assume that the pension funds will earn their actuarial rate of return of 6.75% for the Police Pension Fund and 7.0% for the Fire Pension Fund. Overall, revenues are expected to increase in the future as investable balances and interest rates increase.

Trends & Projections

Water and Sewer



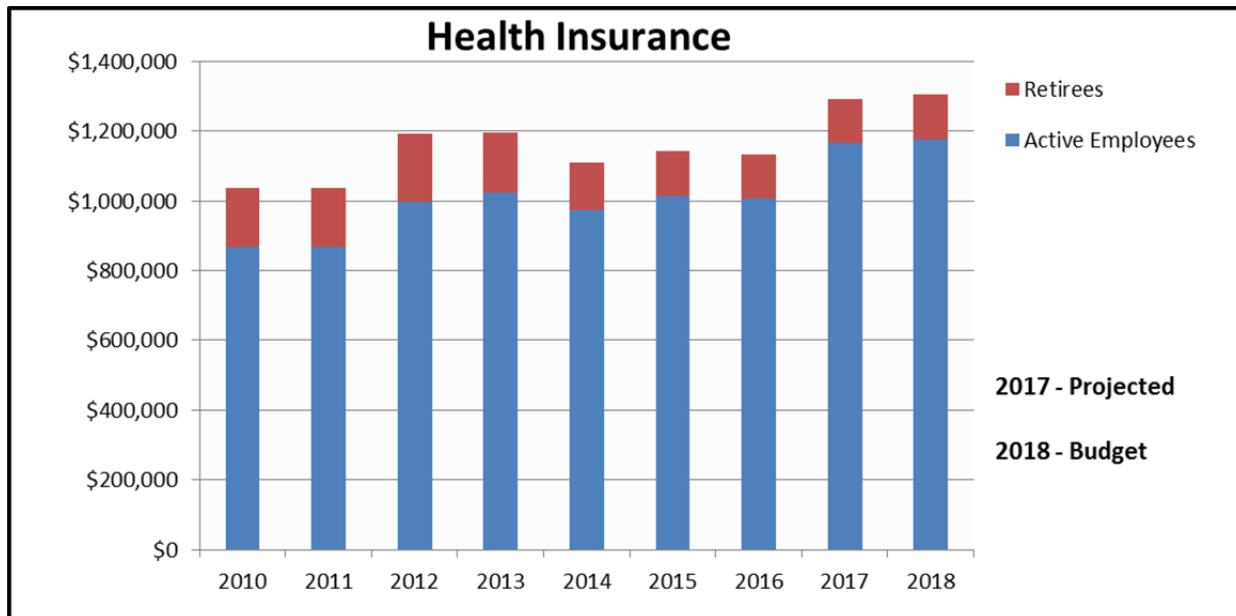
YEAR	WATER	SEWER
2010 Actual	\$1,939,846	\$228,151
2011 Actual	\$2,149,931	\$348,789
2012 Actual	\$2,288,039	\$546,265
2013 Actual	\$2,524,965	\$896,905
2014 Actual	\$2,715,223	\$1,004,183
2015 Actual	\$2,695,101	\$1,326,388
2016 Actual	\$2,779,077	\$1,695,940
2017 Projected	\$3,050,548	\$2,038,240
2018 Budget	\$3,110,766	\$2,058,549

Customers, including residents and businesses, are billed bi-monthly for water and sewer services. Water and sewer revenues are based on the volume of water used. Water rates are developed to recover the cost of providing potable water to users. The Village receives its water from Lake Michigan, directly from the City of Chicago. Revenues are affected by water rates and water consumption. Water consumption is greatly affected by summer weather conditions. Warmer, drier summers are associated with higher consumption. Consumption dropped in FY 2015 and FY 2016 due to weather conditions and possibly conservation measures. The Village experienced warmer, drier weather during FY 2017 compared to the prior year resulting in an increase in consumption. Lower consumption has been anticipated during the summer months in the FY 2018 Budget based on three-year averages and flat consumption during the winter.

A Water and Sewer rate study was conducted in FY 2012 to determine water and sewer rates sufficient to cover operating costs plus required capital improvements. A five-year rate plan was developed to fund increases in operating costs and capital improvements. The Village hired an engineering firm in 2016 to update the previous study. The City of Chicago approved a water rate increase of 25% on January 1, 2012 and 15% on January 1 2013, 2014 and 2015. Future 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 announced a 1.83% increase effective June 1, 2017. 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. A 4.7% rate increase is included in the FY 2018 Budget to cover increases in operating and capital costs and to offset the increase in the cost of water by the City. The Village anticipates inflationary rate increases in the future.

Trends & Projections

Health Insurance



YEAR	RETIREES	ACTIVE EMPLOYEES
2010 Actual	\$168,165	\$868,710
2011 Actual	\$169,259	\$868,812
2012 Actual	\$193,038	\$997,923
2013 Actual	\$173,939	\$1,023,300
2014 Actual	\$136,909	\$972,909
2015 Actual	\$127,111	\$1,014,093
2016 Actual	\$125,588	\$1,006,538
2017 Projected	\$127,864	\$1,165,464
2018 Budget	\$127,650	\$1,176,842

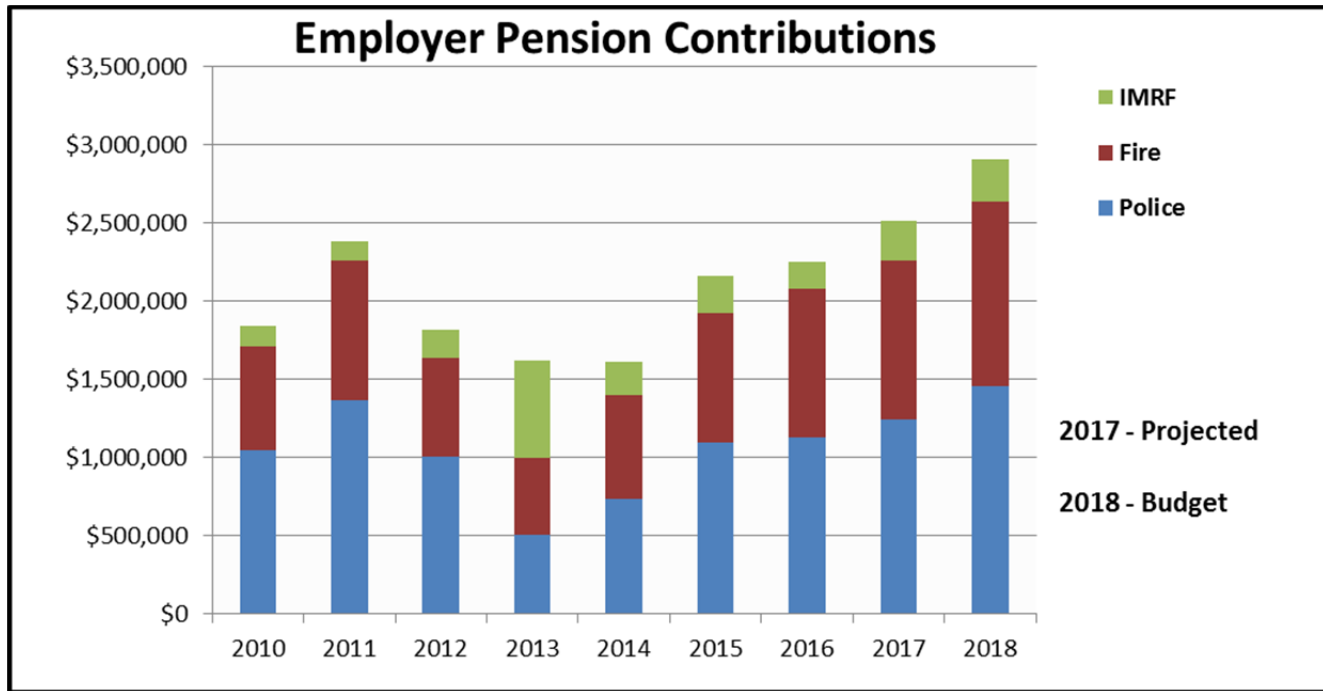
The Village provides health and dental insurance to employees through the Intergovernmental Personnel Benefit Cooperative (IPBC). The Village pays 85% for the HMO or 90% of the PPO HDHP premium as well as single dental coverage. Employees are responsible for paying for 15% of the HMO and 10% of the PPO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

Retirees meeting certain length of service and hire 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 date requirements may move to a fully-insured supplemental Medicare Plan F 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 less.

As a member of IPBC, the Village avoids large fluctuations and volatility in future insurance expenses and generally predicts an average annual increase of 5% for both the HMO and PPO products for the future. The Fiscal Year 2018 Budget includes a 2% increase for the HMO, a 4% increase for the PPO and a 4% increase for dental insurance, although the exact amount of the increase has not yet been determined. It is expected the actual increase will not exceed the projection.

Trends & Projections

Employer Pensions Contributions



YEAR	IMRF	FIRE	POLICE
2010 Actual	\$129,063	\$662,297	\$1,048,959
2011 Actual	\$126,379	\$892,897	\$1,366,808
2012 Actual	\$185,683	\$632,528	\$1,002,767
2013 Actual	\$615,711	\$496,178	\$504,437
2014 Actual	\$216,543	\$660,354	\$736,048
2015 Actual	\$240,586	\$822,631	\$1,098,682
2016 Actual	\$177,012	\$946,756	\$1,130,516
2017 Projected	\$251,726	\$1,018,120	\$1,242,231
2018 Budget	\$267,349	\$1,184,450	\$1,454,466

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 27 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 analysis for various funding strategies. The resulting Pension Funding Policies were approved by the Village and both pension boards. The recommendation included a transition plan to bring the employer contributions up to the Pension Funding Policy level in five years ending in FY 2019. An increase of 10% was included in the FY 2017 Budget. The FY 2018 Budget increase is about 9% and future increases are expected to be less than 3%.

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 Fund, Water and Sewer Fund, Capital Equipment Replacement Fund and the Capital Improvement Fund. Village infrastructure is evaluated and rated annually. A formal Street Improvement Plan is prepared based on the condition of pavement surfaces throughout the Village. These projects are budgeted when necessary and as funds are available. The Village seeks grant funding when available and also joint project funding with adjacent municipalities when appropriate.

The Village uses a Capital Equipment Replacement Fund to fund vehicle and equipment purchases. The General and Water and Sewer Funds contribute annually to the fund. The contribution is determined by taking the expected replacement cost of each piece of equipment or vehicle and dividing it by its useful life. The Capital Equipment Replacement Fund balance is evaluated annually to determine whether or not the funds on hand are sufficient to fund future planned purchases. The amount required in the current year to fund the future purchase of each piece of equipment and vehicle based on the expected replacement cost and planned replacement date is calculated and compared to the amount of available funds. Currently the General Fund items are funded at 113.5% and the Water and Sewer Fund items are funded at 21.6%. Overall, the Capital Equipment Replacement Fund is 98% funded.

The Village utilizes the Motor Fuel Tax Fund to finance improvements to Village roads. The State Motor Fuel Tax is the revenue source for this fund and is fairly consistent. Improvements are budgeted in this fund as monies are available. The General Fund provides for annual street maintenance costs including street patching, crack sealing, microsurfacing 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 Red Light Camera fines, parking lot fees and grant revenues when available.

Pension Funding

The Village and Police and Firefighters Pension Funds approved Pension Funding Policies for each fund. The policies stipulate the actuarial assumptions to be used in determining the Village's annual employer contribution to each fund. The pension fund process included the development of a 20 year cash flow analysis and a five-year contribution plan to reach the ultimate funding policy contribution levels. An

Long-Term Financial Planning

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 planned contributions to be included in the Property Tax Levy are as follows:

	Actual FY 2015	Actual FY 2016	Budgeted FY 2017	Estimated FY 2018	Estimated FY 2019
Levy Year	2014	2015	2016	2017	2018
Police Pension Fund	\$1,079,777	\$1,204,822	\$1,329,644	\$1,454,466	\$1,504,726
Fire Pension Fund	\$887,920	\$988,150	\$1,086,300	\$1,184,450	\$1,207,125

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's Property Tax Extension Limitation Law. This law limits the increase in the Village property tax levy to the lesser of 5% or the increase in the December to December change in the Consumer Price Index (CPI). The change in the CPI from December 2015 to December 2016 was 2.1%. This increase is used to calculate the FY 2019 property tax revenue projections. The FY 2020 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 3.25%, 2.75% and 2.5% for FY 2018, 2019 and 2020, respectively.

Long-Term Financial Planning

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	0.00%

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

Capital Improvement Fund

Revenues in the Capital Improvement Fund include parking lot fees and red light camera fines. Parking fees have been projected to remain flat as no fee increases are anticipated. The FY 2018 Budget anticipates a decrease in red light camera fines and they are projected to drop again in FY 2019 and then remain flat. The projection assumes that fines will decline as violators become aware of the cameras.

Water and Sewer Fund

In FY 2012 the Village had a Water and Sewer Rate Study prepared by an engineering firm. The purpose of the study was to ensure that the fund had sufficient revenues to cover operating expenses and ongoing capital improvements. The Village Board approved a five-year rate plan that funded operating expenses plus 50% of the necessary capital improvements. The balance of capital improvements would be funded with debt or grants, if available. The final year for the rate plan was FY 2017.

After the study was completed, the Village approved a large sewer infrastructure improvement project, the Northside Stormwater Management Project (NSMP). This project, which was not anticipated in the study, involved installing a separate storm sewer system on the north side of town. The existing combined sewer is 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 on 05/01/2014, \$0.90 per 100 cubic feet on 05/01/2015 and \$0.44 on 05/01/2016 to cover the debt service and other expenses associated with the project. The project was completed at the end of FY 2016.

In FY 2016, the Village again contracted with an engineering firm to review water and sewer rates and update the study. The analysis included higher capital allocations for sewer relining, water main replacements and sewer point repairs annually and the debt associated with the NSMP. The firm determined that planned rate schedule developed by the Village would provide sufficient revenues to cover planned operating and capital costs. The FY 2018 Budget includes a 4% operating increase in the water and sewer rates effective 06/01/2017. Future projections include an inflationary increase of about 4.0% on 06/01/2018 and 2.0% on 06/01/2019.

The Village purchases water from the City of Chicago. Water rate increases are passed on to customers when an increase is approved by the City. The last increase was 15% in January of 2015. The City of Chicago code currently authorizes an annual increase on June 1 of 5% or the increase in the CPI,

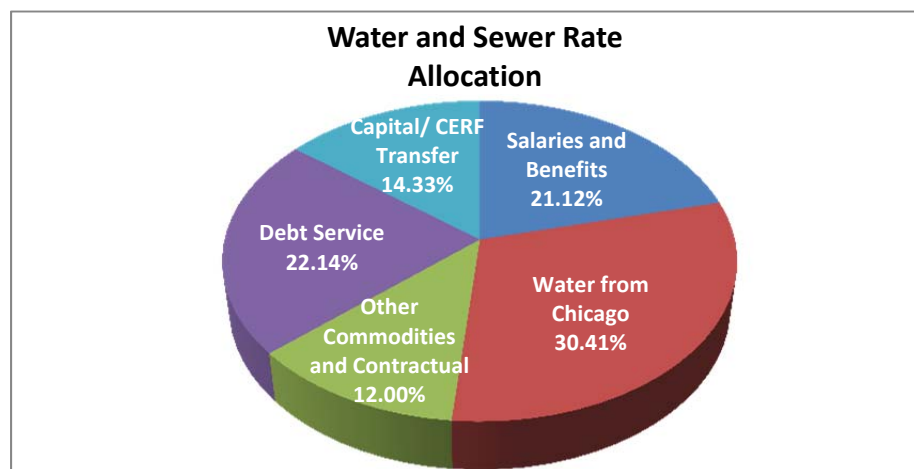
Long-Term Financial Planning

whichever is lower. The City has announced a 1.83% increase effective June 1, 2017. To offset this increase, the FY 2018 budget anticipates a \$0.06 water rate increase on June 1, 2017. Projections assume a 0.89% and 0.87% water rate increase on June 1 of 2018 and 2019, respectively to cover an estimated annual 2% increase in the cost of water by the City of Chicago.

Actual and Planned Water and Sewer Rates

	05/01/2107	06/01/2017	06/01/2017	06/01/2018	06/01/2018	06/01/2019
Reason for Increase	Current	Operating	Chicago Water Rate	Operating	Chicago Water Rate	Combined
Water Rate	\$6.14	\$6.39	\$6.45	\$6.71	\$6.77	\$6.97
% Increase		4.07%	0.94%	4.03%	0.89%	2.95%
Sewer Rate	\$4.13	\$4.30	\$4.30	\$4.47	\$4.47	\$4.56
% Increase		4.12%	0.00%	3.95%	0.00%	2.01%
Total Rate	\$10.27	\$10.69	\$10.75	\$11.18	\$11.24	\$11.53
Total % Increase		4.09%	0.56%	4.00%	0.54%	2.58%

Water and sewer revenues are also affected by water consumption. Water consumption was lower through FY 2016 due to weather conditions, conservation measures and perhaps also newer appliances and fixtures that use less water. Consumption has increased in FY 2017 due to warmer, drier weather. In Fiscal Year 2017 through January 2017 billed water consumption is up 6.6% from the same period in the prior fiscal year. The revenue projections assume average water consumption which is about 3% lower than FY 2017 usage.



Expenditure Assumptions

Salaries

Village employees are covered by four labor contracts:

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

Long-Term Financial Planning

All other employees are not covered by a contract. All of the Village's labor contracts expired as of April 30, 2016. Only a new Police agreement has been finalized. Salary projections for all employees are estimated at 2.75% including a 2.5% across-the-board increase plus an amount for step increases.

Other

Account	% Change	Account	% Change
Employee Benefits		Contractual	
FICA - % of Payroll	6.20%	IRMA Liability Insurance	4.00%
Medicare - % of Payroll	1.45%	Other Contractual	2.00%
IMRF - % of Payroll	11.14%	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 2018, 2019 and 2020. The Village will continue to monitor and adjust revenues and expenditures to ensure that a balanced budget is presented each year. The Fiscal Year 2018 deficit is due to \$125,000 in one-time expenditures intended to be funded via reserves. The General Fund fund balance exceeds the required 25% through FY 2020.

Capital Improvement Fund

It is estimated that the Capital Improvement Fund will have fund reserves of \$1,672,418 at the end of Fiscal Year 2020. Of this amount, \$813,701 is reserved for municipal parking lot improvements. The balance may be used for other Capital Improvements.

Water and Sewer Fund

The Water and Sewer Fund projections results show an increase in cash reserves in FY 2017, a decrease in FY 2018 and an increase again in FY 2019. Final debt service payments on the Community Bank Loan and the 2008B General Obligation Bonds will be in FY 2019. With the existing assumptions cash reserves are sufficient to cover projected expenses. The 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 prior rate study recommended the Village maintain an operating reserve of 25% of operating expenses in addition to the capital reserve. The capital reserve was depleted in FY 2016 due to NSMP Phase 0 and I expenses. We expect to begin building a capital reserve again in FY 2020.

Village of River Forest
General Fund Three Year Projections
Fiscal Years 2018 - 2020

	FY 2016 Actual	FY 2017 Budget	FY 2017 Estimated	FY 2018 Budget	FY 2019 Projected	FY 2020 Projected
REVENUES						
Property Taxes	6,155,884	6,244,379	6,235,378	6,281,777	6,413,695	6,541,969
Personal Prop Replcmt Tax	120,319	155,692	130,145	122,636	125,089	127,590
Restaurant Tax	172,387	165,427	162,720	172,106	175,548	179,059
General Sales Taxes	1,852,444	1,852,877	1,769,520	1,907,716	2,011,986	2,052,226
Use Tax	260,894	262,613	270,362	282,652	288,305	294,071
Non-Home Rule Sales Tax	885,574	901,657	837,130	876,001	914,514	932,804
State Income Taxes	1,190,627	1,139,544	1,085,918	1,128,372	1,150,939	1,173,958
Real Estate Transfer Taxes	110,084	105,216	127,422	111,964	115,323	118,783
Communication Taxes	342,467	335,070	313,573	313,573	313,573	313,573
Utility Taxes	559,018	648,268	639,887	646,550	646,550	646,550
Other Taxes (911)	148,721	157,626	170,700	170,700	170,700	170,700
Sub-Total	11,798,419	11,968,369	11,742,755	12,014,047	12,326,223	12,551,283
Other Intergovernmental Revenues	61,841	51,761	47,477	54,599	53,288	53,288
Building Permits	382,895	400,000	670,855	475,000	475,000	475,000
Other License/ Permits	734,956	736,114	761,196	746,371	749,886	749,886
Garbage Collection Charges	939,936	960,238	981,668	1,041,380	1,075,225	1,104,794
Other Charges for Services	698,638	704,664	692,376	709,618	718,994	728,522
Fines/Forfeits	280,956	289,921	258,017	292,210	296,761	297,687
Interest	49,301	31,057	57,461	72,453	83,321	95,819
Miscellaneous	558,484	174,953	243,004	247,043	249,502	252,023
IRMA Surplus	87,514	-	50,000	50,000	50,000	50,000
Sub-Total	3,794,521	3,348,708	3,762,054	3,688,674	3,751,977	3,807,018
Total Revenues	15,592,940	15,317,077	15,504,809	15,702,721	16,078,199	16,358,302
EXPENDITURES						
Administration	1,546,182	1,547,443	1,606,663	1,613,502	1,609,583	1,654,349
E-911	494,924	446,863	462,226	557,094	568,236	579,601
Police/Fire Commission	35,504	28,975	10,050	20,225	20,630	21,042
Building and Development	361,116	411,508	444,519	447,294	459,542	471,652
Legal	187,315	162,000	167,295	142,000	144,840	147,737
Police Department	5,174,372	5,563,817	5,419,608	5,820,577	5,986,040	6,158,515
Fire Department	3,999,606	4,217,883	3,987,618	4,164,712	4,248,832	4,359,475
Public Works	1,414,672	1,551,910	1,530,471	1,483,323	1,513,423	1,551,441
Sanitation	1,032,181	1,063,412	1,039,054	1,109,880	1,142,491	1,176,067
Expenditures before CERF Transfer	14,245,872	14,993,811	14,667,504	15,358,607	15,693,617	16,119,878
Transfers-Out to CERF/CIF/TIF	893,847	471,250	506,250	466,033	424,294	432,719
Total Expenditures	15,139,719	15,465,061	15,173,754	15,824,640	16,117,910	16,552,597
Results of Operations	453,221	(147,984)	331,055	(121,919)	(39,711)	(194,296)
Est Available Fund Balances						
Beginning of year	6,442,714	6,895,935	6,895,935	7,226,990	7,105,071	7,065,360
End of year	6,895,935	6,747,951	7,226,990	7,105,071	7,065,360	6,871,064
Percentage of Subsequent Year's Budgeted Expenditures	44.59%		45.67%	44.08%	42.68%	41.51%
Target Fund Balance						
(25% of subsequent year budgeted exp.)	3,866,265	3,956,160	3,956,160	4,029,478	4,138,149	4,241,603
Excess (Deficiency)	3,029,670	2,791,791	3,270,830	3,075,593	2,927,211	2,629,461

**Village of River Forest
Capital Improvements Fund
Three Year Projections 2018-2020**

Account Number	Description	2015 Actual	2016 Actual	2017 Projected	2018 Budget	2019 Projected	2020 Projected
14	Capital Improvement Fund						
14-00-00-43-3200	Metra Daily Parking Fees	15,087	14,886	14,295	14,295	14,295	14,295
14-00-00-43-3220	Parking Lot Permit Fees	46,503	48,742	46,628	46,628	46,628	46,628
	Charges for Services	61,590	63,628	60,923	60,923	60,923	60,923
						-	-
14-00-00-44-4240	Red Light Camera Revenue	772,425	909,062	1,071,081	822,136	600,000	600,000
	Fines & Forfeits	772,425	909,062	1,071,081	822,136	600,000	600,000
						-	-
14-00-00-45-5100	Interest	4,011	6,569	9,380	15,302	15,000	15,000
14-00-00-45-5200	Net Change in Fair Value	(10,539)	617	0	0	-	-
	Interest	(6,528)	7,186	9,380	15,302	15,000	15,000
						-	-
14-00-00-46-6527	IDOC Grant	0	25,000	91,355	0	-	-
14-00-00-46-6532	IEPA IGIG Alley Grant	51,298	0	419,163	0	-	-
14-00-00-46-7381	Tree Contribution	0	0	0	0	-	-
	Grants & Contributions	51,298	25,000	510,518	0	0	0
	Revenue	878,784	1,004,876	1,651,902	898,361	675,923	675,923
14-00-00-53-4290	License Fees	0	12,000	12,000	12,000	12,000	12,000
	Contractual Services	0	12,000	12,000	12,000	12,000	12,000
14-00-00-55-0500	Building Improvements	9,344	27,570	707,399	613,725	243,235	161,500
14-00-00-55-1200	Street Improvements	8,676	0	0	0	-	-
14-00-00-55-1205	Streetscape Improvements	44,277	518,238	141,246	48,590	-	-
14-00-00-55-1210	Parking Lot Improvements	0	0	137,395	0	-	45,000
14-00-00-55-1215	Trees	0	0	0	28,500	-	-
14-00-00-55-1250	Alley Improvements	258,144	261,133	275,000	200,000	200,000	200,000
14-00-00-55-8610	Furniture & Equipment	0	0	10,000	0	-	-
14-00-00-55-8620	Information Tech Equipment	0	3,355	150,000	237,170	50,000	30,000
14-00-00-55-9100	Street Improvements	0	51,048	0	20,000	-	-
	Capital Outlay	320,441	861,345	1,421,040	1,147,985	493,235	436,500
	Expense	320,441	873,345	1,433,040	1,159,985	505,235	448,500
14	Capital Improvement Fund	558,343	131,531	218,862	(261,624)	170,688	227,423
Beginning Fund Balance		627,196	1,185,539	1,317,069	1,535,931	1,274,307	1,444,995
Ending Fund Balance		1,185,539	1,317,069	1,535,931	1,274,307	1,444,995	1,672,418
Restricted for Parking Lot Improvements		688,776	752,404	675,932	736,855	797,778	813,701
Unrestricted		496,763	564,665	859,999	537,452	647,217	858,717

**Village of River Forest
Water and Sewer Fund
Three Year Projections 2018-2020**

Account Number	Description	2016 Actual	2017 Budget	2017 Projected	2018 Budget	% Chg	2019 Projected	% Chg	2020 Projected
02	Water & Sewer Fund								
02-00-00-42-2360	Permit Fees	19,000	10,550	20,100	11,605	0.00%	11,605	0.00%	11,605
	Licenses & Permits	19,000	10,550	20,100	11,605		11,605		11,605
02-00-00-43-3100	Water Sales	2,779,077	2,946,431	3,050,548	3,110,766	Rate	3,270,047	Rate	3,369,206
02-00-00-43-3150	Sewer Sales	1,695,940	1,981,551	2,038,240	2,058,549		2,139,862		2,182,873
02-00-00-43-3160	Penalties on Water	28,743	34,507	30,737	31,966		36,084		37,032
02-00-00-43-3300	Stormwater Connections	43,500	-	-	-				
02-00-00-43-3515	NSF Fees	150	200	200	200		200		200
	Charges for Services	4,547,410	4,962,689	5,119,725	5,201,481		5,445,993		5,589,111
02-00-00-45-5100	Interest	2,062	1,211	3,162	4,723		7,500		10,000
02-00-00-45-5200	Net Change in Fair Value	-	-	-	-		-		-
	Interest	2,062	1,211	3,162	4,723		7,500		10,000
02-00-00-46-6410	Miscellaneous	-	5,000	3,000	5,000		5,000		5,000
02-00-00-46-6417	IRMA Reimbursements	25,309	-	2,870	2,000		2,000		2,000
02-00-00-46-6580	Sale of Meters	3,292	4,000	25,000	10,000	0.00%	10,000	0.00%	10,000
02-00-00-48-8000	Sale of Property	(8,192)	-	-	-		-		-
	Miscellaneous	20,409	9,000	30,870	17,000		17,000		17,000
	Transfer from General	382,300		-					
	Loan Proceeds	-	-	-	-		-		-
Revenues		4,971,181	4,983,450	5,173,857	5,234,809		5,482,098		5,627,716
02-60-06-51-0200	Salaries Regular	635,751	664,045	660,555	730,567	2.75%	750,658	2.75%	771,301
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	4,815	12,000	5,031	12,000	2.75%	12,330	2.75%	12,669
02-60-06-51-1950	Insurance Refusal Reimb	238	300	300	150	0.00%	150	0.00%	150
02-60-06-51-3000	Part-Time Salaries	16,105	15,200	15,280	15,200	2.75%	15,618	2.75%	16,047
	Personnel Services	659,009	693,645	683,266	760,017		780,856		802,267
02-60-06-52-0320	FICA	39,849	42,593	42,593	46,795	6.20%	48,413	6.20%	49,741
02-60-06-52-0325	Medicare	9,429	10,160	10,160	11,131	1.45%	11,322	1.45%	11,633
02-60-06-52-0330	IMRF	-	80,894	80,894	86,957	11.14%	85,231	11.14%	87,568
02-60-00-52-0375	Fringe Benefits	4,816	4,610	4,610	5,030	2.00%	5,131	2.00%	5,233
02-60-00-52-0381	IMRF Pension Expense	67,243	-	-	-		-		-
02-60-06-52-0400	Health Insurance	133,781	160,115	160,115	169,081	5.00%	177,535	5.00%	186,412
02-60-06-52-0420	Health Insurance - Retirees	3,254	3,337	3,337	3,292	5.00%	3,457	5.00%	3,629
02-60-06-52-0421	OPEB-Other Post Emp Benefits	5,825	-	-	-	5.00%	-	5.00%	-
02-60-06-52-0425	Life Insurance	367	322	322	420	2.00%	428	2.00%	437
02-60-06-52-0430	VEBA Contributions	7,902	9,459	6,400	10,894	2.75%	11,194	2.75%	11,501
	Benefits	272,466	311,490	308,431	333,600		342,710		356,154
02-60-06-53-0100	Electricity	33,553	33,600	38,049	39,000	2.00%	39,780	2.00%	40,576
02-60-06-53-0200	Communications	5,612	4,320	6,233	6,780	2.00%	6,916	2.00%	7,054
02-60-06-53-0300	Auditing	10,528	10,828	10,508	11,344	2.00%	11,571	2.00%	11,802
02-60-06-53-0380	Consulting Services	37,826	13,500	2,916	43,500	2.00%	44,370	2.00%	45,257
02-60-06-53-0410	IT Support	42,462	35,793	40,165	36,393	2.00%	37,121	2.00%	37,863
02-60-06-53-1300	Inspections	-	1,100	-	1,000	2.00%	1,020	2.00%	1,040
02-60-06-53-1310	JULIE Participation	1,834	1,418	1,800	2,271	2.00%	2,316	2.00%	2,363
02-60-06-53-2100	Bank Fees	13,898	13,928	23,913	28,324	2.00%	28,890	2.00%	29,468
02-60-06-53-2200	Liability Insurance	33,562	38,193	34,729	38,011	4.00%	39,531	4.00%	41,113
02-60-06-53-2250	IRMA Deductible	-	-	-	9,467	2.00%	9,656	2.00%	9,849
02-60-06-53-3050	Water System Maintenance	103,618	113,000	95,687	134,200	2.00%	136,884	2.00%	139,622
02-60-06-53-3055	Hydrant Maintenance	12,914	43,000	24,302	24,000	0.00%	24,000	0.00%	24,000
02-60-06-53-3200	Maintenance of Vehicles	17,698	8,000	8,183	8,000	2.00%	8,160	2.00%	8,323
02-60-06-53-3300	Maint of Office Equipment	1,592	1,000	950	1,000	2.00%	1,020	2.00%	1,040
02-60-06-53-3600	Maint of Buildings	6,795	15,250	13,056	15,250	2.00%	15,555	2.00%	15,866
02-60-06-53-3620	Maintenance of Streets	17,232	12,000	-	8,000	2.00%	8,160	2.00%	8,323
02-60-06-53-3630	Overhead Sewer Program	114,451	59,000	27,600	59,000		40,000		40,000
02-60-06-53-3640	Sewer/Catch Basin Repair	33,483	50,000	53,891	50,000		50,000		50,000

**Village of River Forest
Water and Sewer Fund
Three Year Projections 2018-2020**

Account Number	Description	2016 Actual	2017 Budget	2017 Projected	2018 Budget	% Chg	2019 Projected	% Chg	2020 Projected
02-60-06-53-4100	Training	-	1,200	250	1,450	2.00%	1,479	2.00%	1,509
02-60-06-53-4250	Travel & Meeting	1,784	2,625	2,004	2,625	2.00%	2,678	2.00%	2,731
02-60-06-53-4300	Dues & Subscriptions	1,542	1,460	415	1,460	2.00%	1,489	2.00%	1,519
02-60-06-53-4350	Printing	5,573	6,309	4,452	6,309	2.00%	6,435	2.00%	6,564
02-60-06-53-4400	Medical & Screening	-	700	120	700	2.00%	714	2.00%	728
02-60-06-53-4480	Water Testing	6,410	8,210	2,277	3,900	2.00%	3,978	2.00%	4,058
02-60-06-53-5300	Advertising/Legal Notice	301	500	200	500	2.00%	510	2.00%	520
02-60-06-53-5350	Dumping Fees	12,052	18,000	10,550	18,000	2.00%	18,360	2.00%	18,727
02-60-06-53-5400	Damage Claims	33,126	4,000	6,000	4,000	2.00%	4,080	2.00%	4,162
	Contractual Services	547,846	496,934	408,250	554,484		544,674		554,078
02-60-06-54-0100	Office Supplies	223	500	251	500	2.00%	510	2.00%	520
02-60-06-54-0200	Gas & Oil	10,066	12,077	8,120	9,400	2.00%	9,588	2.00%	9,780
02-60-06-54-0310	Uniforms	800	1,475	200	1,475	2.00%	1,505	2.00%	1,535
02-60-06-54-0500	Vehicle Parts	13,452	8,000	3,486	8,000	2.00%	8,160	2.00%	8,323
02-60-06-54-0600	Operating Supplies	70,458	38,375	30,300	37,775	2.00%	38,531	2.00%	39,301
02-60-06-54-1300	Postage	8,639	8,800	9,347	9,400	2.00%	9,588	2.00%	9,780
02-60-06-54-2200	Water from Chicago	1,518,006	1,617,290	1,610,882	1,638,973	3.00%	1,688,142	3.00%	1,738,786
	Materials & Supplies	1,621,644	1,686,517	1,662,586	1,705,523		1,756,023		1,808,025
02-60-06-56-0070	Series 08B Principal*	-	160,000	160,000	165,000		170,000		-
02-60-06-56-0071	Series 08B Interest*	33,435	19,650	19,650	13,570		6,970		-
02-60-06-56-0102	Bank Loan Principal*	-	51,902	51,902	48,701		49,813		-
02-60-06-56-0103	Bank Loan Interest*	13,538	2,788	2,788	1,807		695		-
02-60-06-56-0104	IEPA Loan Principal	-	593,256	544,403	607,550		621,051		634,852
02-60-06-56-0105	IEPA Loan Interest	115,858	322,447	295,662	309,830		296,329		282,528
	Debt Service	162,831	1,150,043	1,074,405	1,146,458		1,144,858		917,380
*2019 Final Year									
02-60-06-57-5013	Transfer to CERF	-	78,349	78,349	96,879	2.00%	98,817	2.00%	100,793
02-60-06-55-0010	Depreciation	170,055	327,360	340,332	340,332		340,332		340,332
	Depreciation/Gain/Loss	170,055	327,360	340,332	340,332		340,332		340,332
Total Operating Expenses including Depreciation		3,433,851	4,744,338	4,555,619	4,937,293		5,008,270		4,879,030
02-60-06-55-0500	Building Improvements	38,620	53,500	7,493	97,000		5,000		10,200
02-60-06-55-1150	Sewer System Improvements	74,223	175,000	151,780	175,000		175,000		175,000
02-60-06-55-1300	Water Distribution System	43,912	501,500	490,134	469,000		425,500		419,000
02-60-06-55-1400	Meter Replacement Program	22,458	16,000	16,000	17,500		17,000		6,000
02-60-06-55-9100	Street Improvements	65,307	70,000	75,111	70,000		70,000		70,000
	Capital Outlay	244,520	816,000	740,518	828,500		692,500		680,200
Total	Water & Sewer Fund	3,678,371	5,560,338	5,296,137	5,765,793		5,700,770		5,559,230
Total Rev over Total Exp excluding Depreciation (Impact on Cash and Investments)		535,296	(249,528)	218,052	(190,652)		121,660		408,819
Operating Rev over Operating Exp incl Depreciation (Impact on Net Position)		1,537,330	239,112	618,238	297,516		473,828		748,687
Cash/Investments-less debt reserve		1,051,360	801,832	1,269,412	1,078,760		1,200,420		1,609,239
% of subsequent year's operating expenses		23.08%	16.24%	25.71%	21.54%		24.60%		32.18%
Ending Operating Reserve		1,051,360	801,832	1,234,323	1,078,760		1,200,420		1,250,251
Ending Capital Reserve		-	-	35,089			-		358,987

Estimated Changes in Fund Balance

	GENERAL	MOTOR FUEL TAX	DEBT SERVICE	CAPITAL EQUIPMT REPLACMT	CAPITAL IMPRVMTS	ECONOMIC DEVELOPMT	TIF- MADISON STREET	TIF-NORTH AVENUE	WATER AND SEWER	POLICE PENSION	FIRE PENSION
Budgeted Revenues	\$ 15,702,721	\$ 289,850	\$ 252,936	\$ 582,154	\$ 898,361	\$ 9,341	\$ 50,000	\$ -	\$ 5,234,809	\$ 2,994,441	\$ 2,315,938
Budgeted Expenditures Excluding Depreciation	15,824,640	325,060	248,804	898,003	1,159,985	831,427	50,000	50,000	5,425,461	2,398,431	1,918,642
Excess of Rev over Exp Excluding Depreciation	(121,919)	(35,210)	4,132	(315,849)	(261,624)	(822,086)	-	(50,000)	(190,652)	596,010	397,296
Estimated Fund Balance/Net Position-Unassgnd/Unrstctd April 30, 2017	7,226,990	527,813	177,800	3,113,678	1,535,931	844,590	5,692	50,663	1,269,412	20,677,440	14,282,195
Estimated Fund Balance/Net Position-Unassgnd/Unrstctd April 30, 2018	7,105,071	492,603	181,932	2,797,829	1,274,307	22,504	5,692	663	1,078,760	21,273,450	14,679,491

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, 2018 and be at 44.08% of the subsequent years' budgeted expenditures.
2. No minimum assigned fund balance has been established for the Capital Equipment Replacement and Capital Improvements 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).
3. The Waterworks and Sewerage Fund shall maintain an operating reserve equivalent to three months of operating expenses (25%). This reserve is intended to provide resources for unanticipated expenditures, to cover revenue shortfalls and to compensate for fluctuations in cash flows. A capital reserve shall be maintained in addition to the operating reserve. The operating reserve at April 30, 2018 is expected to be at 21.54%. Therefore there will be no capital reserve. Construction on the North Side Stormwater Management Project began during FY 2015 and was completed during FY 2016. The costs of the project were funded with reserves, a bank loan and proceeds from an IEPA loan. The Water & Sewer Rate Study completed in FY 2017 confirmed that rates are sufficient to cover ongoing operating and capital costs. The available cash and investment balance is used in this schedule for the Water and Sewer Fund.
4. Special revenue, debt service and pension trust funds do not have a minimum fund balance requirement.

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 2018. The fund balance for the Economic Development Fund is expected to decline significantly due to the spend down of the reserves to cover planned development projects in the Village's previous Tax Increment Financing District. Reserves in the Capital Equipment Replacement (CERF) and Capital Improvement (CIF) Funds are expected to decline during the fiscal year due to planned Capital Expenditures.

Personnel History

Budgeted Positions by Department

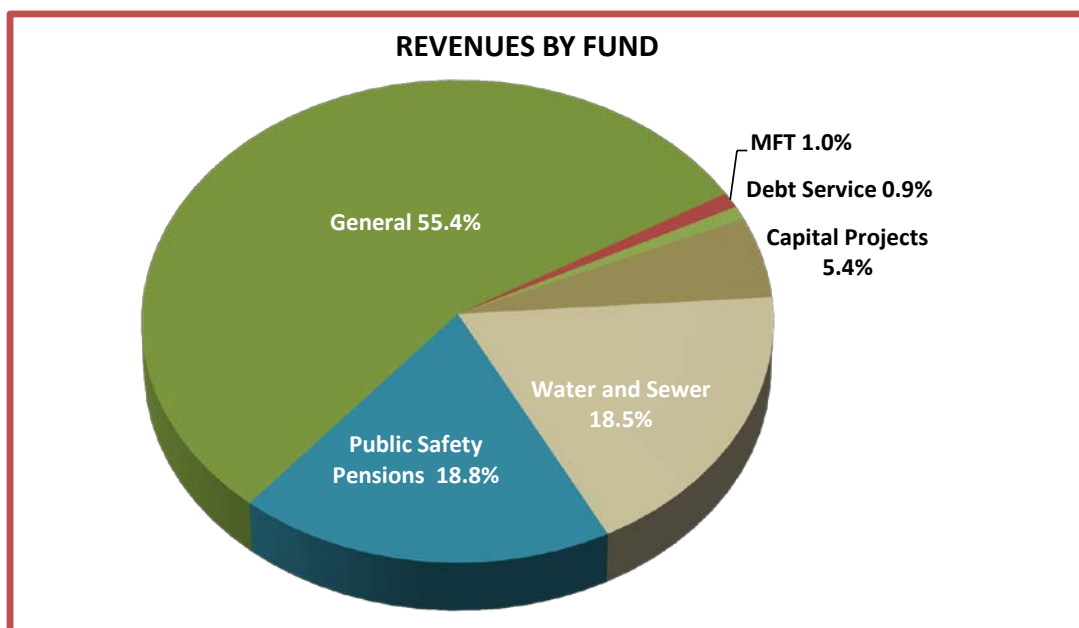
DEPARTMENT	Fiscal Years										Total Change 2017 vs 2018
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Administration											
Village Administrator	1	1	1	1	1	1	1	1	1	1	0
Assistant Village Administrator	1	0	1	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0
Management Analyst	0	0	0	0	0	0	0	0	0	1	1
Administrative Assistant	1	1	1	1	1	1	0	0	0	0	0
Executive Secretary	0	0	0	0	0	0	1	1	1	1	0
Finance											
Finance Director	1	1	1	1	1	1	1	1	1	1	0
Assistant Finance Director	1	1	1	1	1	1	1	1	1	1	0
Cashier/Receptionist	1	1	1	1	1	1	1	0	0	0	0
Customer Service Assistant	0	0	0	0	0	0	0.5	0	0	0	0
Accounting Clerk – Customer Service/AP	0	0	0	0	0	0	0	1	1.25	1.5	.25
Accounting Clerk - Customer Service	0	0	0	0	0	0	0	0.5	0.5	0.5	0
Building & Zoning											
Assistant Village Administrator	0	0	0	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0
Permit Clerk	0	0	0	0.5	1	1	1	1.5	1.5	1.5	0
Building/Zoning Inspector (Code Enf)	0	0	0	1	1	0.5	0.5	0.5	0.75	0.75	0
Building Official	0	0	0	1	1	1	1	1	1	1	0
Total General Government	6	5	6	8.5	9	8.5	9	9.25	10	11.25	1.25
Police											
Police Chief	1	1	1	1	1	1	1	1	1	1	0
Deputy Chief(s)	2	1	1	1	1	1	1	1	1	1	0
Lieutenant	1	1	1	1	1	0	0	0	0	0	0
Commander	0	0	0	0	0	1	1	1	1	1	0
Sergeants	5	5	5	5	5	5	5	5	5	5	0
Police Officers	22	20	20	20	20	20	20	20	20	20	0
Total Sworn Police	31	28	28	28	28	28	28	28	28	28	0
Community Service Officer	1	1	1	1	1	1	1	1	1	1	0
Police Records Clerk	1	1	1	1	1	1	0	0	0	0	0
Police Records Supervisor	0	0	0	0	0	0	1	1	1	1	0
Administrative Assistant	1	1	1	1	0	0	0	0	0	0	0
Part-time Records Clerk	0	0	0	0	0	0	0.5	0.5	0.5	0.5	0
Part-time Traffic Analyst	0	0	0	0	0	0	0.5	0.5	0.5	0.5	0
Total Non-Sworn Police	3	3	3	3	2	2	3	3	3	3	0
Total Police	34	31	31	31	30	30	31	31	31	31	0
Fire											
Fire Chief	1	1	1	1	1	1	1	1	1	1	0
Deputy Fire Chief	1	1	1	1	1	1	1	1	1	1	0
Lieutenants	5	5	5	5	5	5	5	4	4	4	0
Firefighters	15	15	15	15	15	15	15	15	15	15	0
Fire Marshal	0	0	0	0	0	0	0	1	1	1	0
Administrative Assistant	0	0	0	0	0	0	0	0	0	0.5	0.5
Total Fire	22	22	22	22	22	22	22	22	22	22.5	0.5
Public Works											
Public Works Director	1	1	1	1	1	1	1	1	1	1	0
Public Works Assistant Director	1	1	1	0	0	0	0	0	0	0	0
Public Works Secretary	1	0	0	0	0	0	0	0	0	0	0
Building & Zoning Inspectors	2	2	2	0	0	0	0	0	0	0	0
Engineering Technician	1	1	1	1	0	0	0	0	0	0	0
Village Engineer	0	0	0	0	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	2	1	1	1	1	1	1	1	1	1	0
Maintenance Workers	6	6	6	6	6	6	6	6	6	6	0
Water Operators	2	2	2	2	2	2	2	2	2	2	0
Billing Clerk	1	1	1	1	1	1	1	1	1	1	0
Customer Service Assistant	0	0	0	0	0	0	0	0.5	0.5	0.5	0
Total Public Works	19	17	17	14	14	14	14	14.5	14.5	14.5	0
TOTAL VILLAGE	81	75	76	75.5	75	74.5	76	77	77.5	79.25	1.75

Budget Summary

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

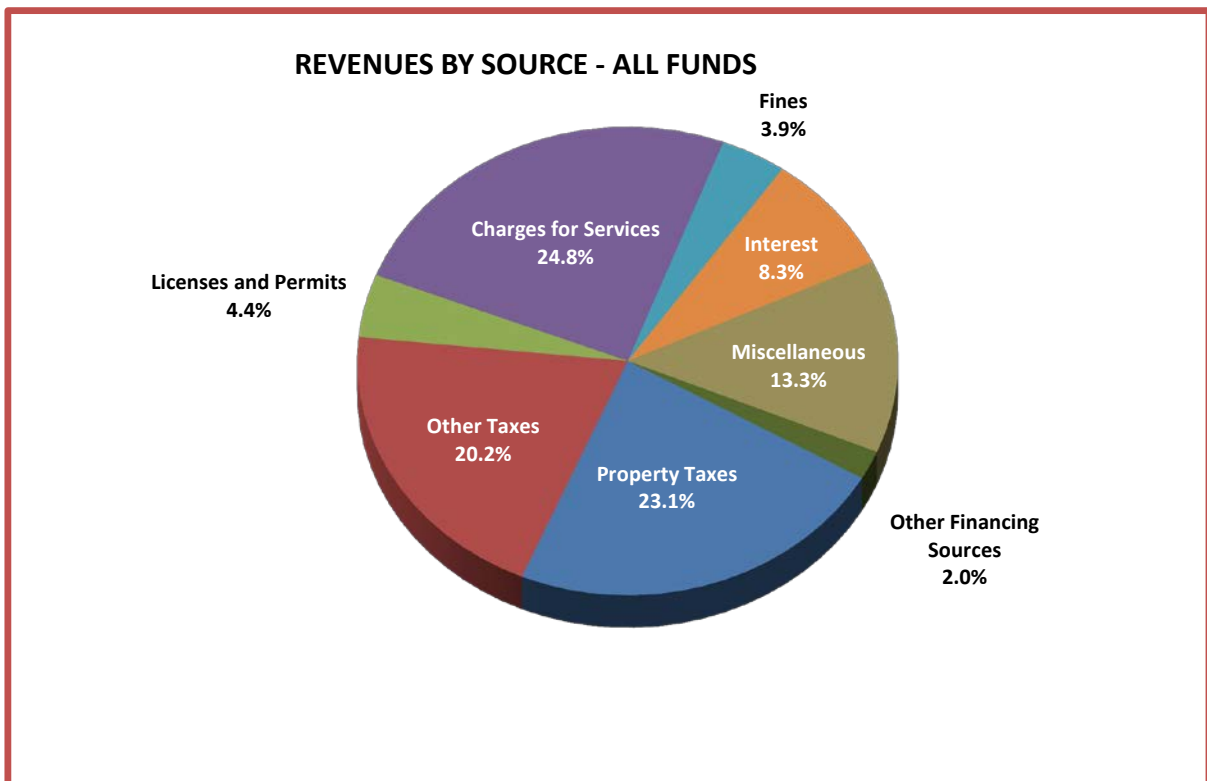
Revenues by Fund- All Funds

FUND	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET
REVENUES AND OTHER FINANCING SOURCES					
General (01)	\$ 15,090,537	\$ 15,592,940	\$ 15,317,077	\$ 15,504,809	\$ 15,702,721
Special Revenue Fund					
Motor Fuel Tax (03)	376,226	286,520	366,355	365,167	289,850
Debt Service Fund					
Debt Service Fund (05)	219,271	240,984	265,631	252,772	252,936
Capital Projects Funds					
Cap Equip Replacement (13)	624,374	539,639	573,147	560,663	582,154
Capital Improvements Fund (14)	878,784	1,004,876	763,954	1,651,902	898,361
Economic Dev (16)	(43,457)	6,425	1,250	34,189	9,341
TIF-Madison Street (31)	25,001	25,031	25,000	60,000	50,000
TIF-North Avenue (32)	25,002	25,049	25,000	25,100	-
	1,509,704	1,601,020	1,388,351	2,331,854	1,539,856
Enterprise Fund					
Water and Sewer (02)	4,060,348	4,971,181	4,983,450	5,173,857	5,234,809
Trust and Agency Funds					
Police Pension (09)	2,845,334	1,242,580	2,950,498	2,723,520	2,994,441
Fire Pension (10)	1,667,853	341,505	2,187,622	1,851,714	2,315,938
	4,513,187	1,584,085	5,138,120	4,575,234	5,310,379
Total Village Revenue	\$ 25,769,273	\$ 24,276,730	\$ 27,458,984	\$ 28,203,693	\$ 28,330,551



Revenues by Source- All Funds

	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET	\$CHNG FY17/18	% CHNG FY17/18
REVENUES BY SOURCE-ALL FUNDS							
Property Taxes	\$ 6,288,972	\$ 6,396,586	\$ 6,509,860	\$ 6,487,180	\$ 6,533,776	23,916	0.37%
Other Taxes	5,622,046	5,642,535	5,723,990	5,507,377	5,732,270	8,280	0.14%
Licenses and Permits	1,108,855	1,138,511	1,146,664	1,452,151	1,232,976	86,312	7.53%
Charges for Services	5,709,107	6,249,017	6,688,273	6,877,687	7,016,561	328,288	4.91%
Fines	1,148,451	1,190,018	911,000	1,329,098	1,114,346	203,346	22.32%
Interest	2,112,544	(845,428)	2,337,497	2,004,537	2,363,820	26,323	1.13%
Miscellaneous	3,263,875	3,229,344	3,592,101	3,961,064	3,773,890	181,789	5.06%
Other Financing Sources	515,423	1,276,147	549,599	584,599	562,912	13,313	2.42%
Total Village Revenues	\$ 25,769,273	\$ 24,276,730	\$ 27,458,984	\$ 28,203,693	\$ 28,330,551	\$ 871,567	3.17%



Village of River Forest
Budget Summary by Account-All Funds
Fiscal Year 2018 Budget

Revenues by Account- All Funds		FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET	\$CHNG FY17/18	% CHNG FY17/18
411000	Property Taxes-Prior	\$ 3,032,870	\$ 3,078,275	\$ 3,206,418	\$ 3,155,321	\$ 3,179,401	\$ (27,017)	-0.84%
411021	Property Taxes-Current	3,253,228	3,318,311	3,303,442	3,331,859	3,354,375	50,933	1.54%
411031	Property Taxes-SSA #9	2,874	-	-	-	-	-	
	Property Taxes	6,288,972	6,396,586	6,509,860	6,487,180	6,533,776	23,916	0.37%
411150	Personal Prop Replacemt Tax	149,767	120,319	155,692	130,145	122,636	(33,056)	-21.23%
411190	Restaurant Tax	151,360	172,387	165,427	162,720	172,106	6,679	4.04%
411200	State Sales Tax	1,855,258	1,852,444	1,852,877	1,769,520	1,907,716	54,839	2.96%
411205	State Use Tax	228,725	260,894	262,613	270,362	282,652	20,039	7.63%
411210	Non-Home Rule Sales Tax	871,224	885,574	901,657	837,130	876,001	(25,656)	-2.85%
411250	Income Tax	1,094,125	1,190,627	1,139,544	1,085,918	1,128,372	(11,172)	-0.98%
411450	Transfer Tax	99,996	110,084	105,216	127,422	111,964	6,748	6.41%
411460	Communications Tax	357,535	342,467	335,070	313,573	313,573	(21,497)	-6.42%
411475	Utility Tax-Electric	432,000	419,329	446,000	447,887	446,000	-	0.00%
411480	Utility Tax-Gas	225,968	139,689	202,268	192,000	200,550	(1,718)	-0.85%
411500	E911 Taxes	86,280	55,596	-	-	-	-	
411550	E911 State Wireless Taxes	69,808	93,125	157,626	170,700	170,700	13,074	8.29%
	Other Taxes	5,622,046	5,642,535	5,723,990	5,507,377	5,732,270	8,280	0.14%
422115	Pet Licenses	1,510	2,290	1,500	2,000	2,000	500	33.33%
422120	Vehicle Licenses	307,946	294,268	296,000	295,485	291,485	(4,515)	-1.53%
422125	Cab Licenses	500	-	500	-	-	(500)	-100.00%
422345	Contractors Licenses	81,700	83,650	80,000	84,675	83,000	3,000	3.75%
422350	Business Licenses	16,830	17,595	17,085	17,000	17,000	(85)	-0.50%
422355	Tent Licenses	120	540	300	300	300	-	0.00%
422360	Building Permits	364,959	401,895	410,550	690,955	486,605	76,055	18.53%
422361	Plumbing Permits	39,405	39,640	46,500	45,150	48,000	1,500	3.23%
422362	Electric Permits	45,430	45,789	50,225	61,010	51,000	775	1.54%
422363	Plan Review Fees Fire	7,510	1,659	-	-	-	-	
422364	Reinspection Fees	4,050	3,375	2,000	4,500	3,500	1,500	75.00%
422365	Bonfire Permits	30	30	30	100	60	30	100.00%
422368	Solicitors Permit	500	800	400	600	500	100	25.00%
422370	Film Crew Licenses	5,900	5,200	3,000	8,500	5,650	2,650	88.33%
422520	Liquor Licenses	25,650	21,950	23,500	21,500	23,500	-	0.00%
422570	Cable TV Franchise Fees	206,815	219,830	215,074	220,376	220,376	5,302	2.47%
	Licenses and Permits	1,108,855	1,138,511	1,146,664	1,452,151	1,232,976	86,312	7.53%
433065	Police Reports	2,464	2,303	2,100	2,100	2,100	-	0.00%
433070	Fire Reports	525	440	600	525	600	-	0.00%
433100	Water Sales	2,695,101	2,779,077	2,946,431	3,050,548	3,110,766	164,335	5.58%
433150	Sewer Charges	1,326,388	1,695,940	1,981,551	2,038,240	2,058,549	76,998	3.89%
433160	Penalties on Water/Sewer	31,175	28,742	34,507	30,737	31,966	(2,541)	-7.36%
433180	Refuse Fees	886,057	939,936	960,238	981,668	1,041,380	81,142	8.45%
433185	Penalties on Refuse	9,835	7,433	10,640	7,523	7,767	(2,873)	-27.00%
433200	Metra Parking Fees	45,261	44,658	43,450	43,330	43,330	(120)	-0.28%
433220	Parking Lot Fees	93,006	97,484	92,398	95,255	95,255	2,857	3.09%
433225	Administrative Towing Fees	157,500	138,500	135,000	125,100	140,800	5,800	4.30%
433230	Animal Release Fees	740	565	500	-	500	-	0.00%
433300	Storm Sewer Connections	-	43,500	-	-	-	-	
433515	NSF Fees	155	150	400	250	400	-	0.00%
433530	50/50 Sidewalk/Apron Program	10,431	7,017	15,000	7,496	10,000	(5,000)	-33.33%
433536	Elevator Inspections	4,200	4,700	4,500	4,700	4,500	-	0.00%
433537	Reinspection Fees	2,250	400	400	1,000	400	-	0.00%
433550	Ambulance Charges	337,336	406,242	385,000	372,763	390,000	5,000	1.30%

Village of River Forest
Budget Summary by Account-All Funds
Fiscal Year 2018 Budget

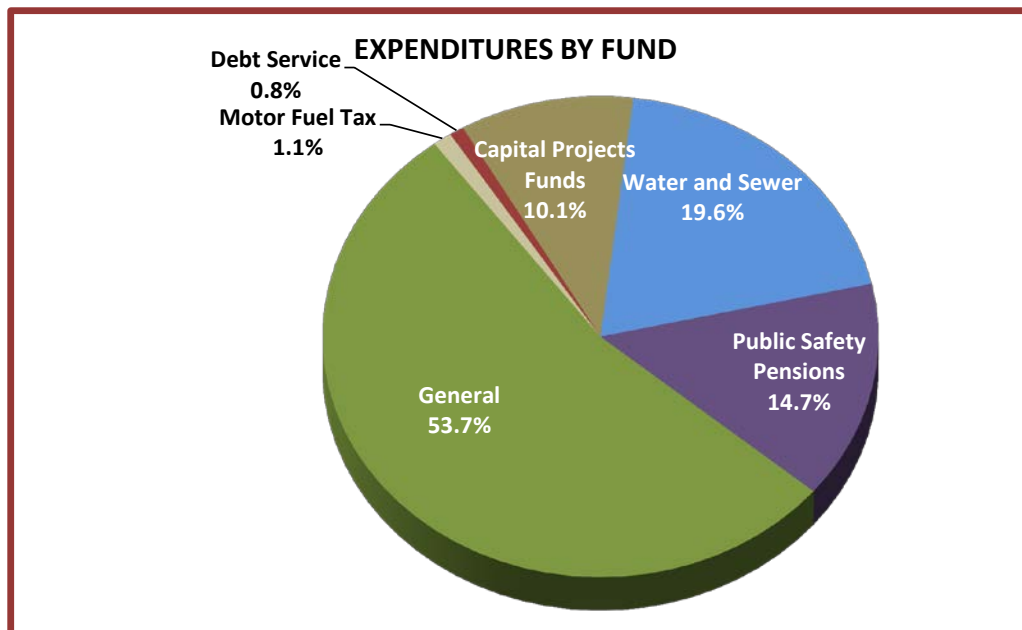
Revenues by Account- All Funds		FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET	\$CHNG FY17/18	% CHNG FY17/18
433554	CPR Fees	805	2,103	2,000	1,145	1,200	(800)	-40.00%
433557	Car Fire and Extrication Fees	990	-	1,000	500	1,000	-	0.00%
433560	State Hwy Maintenance	54,465	-	56,323	84,437	56,323	-	0.00%
434020	WSCDC Janitorial Services	-	11,368	6,235	6,375	6,566	331	5.31%
434025	Reimbursements from Villages	570	1,065	-	22,995	3,159	3,159	
434030	Workers Comp Insurance	49,853	37,394	10,000	1,000	10,000	-	0.00%
Charges for Services		5,709,107	6,249,017	6,688,273	6,877,687	7,016,561	328,288	4.91%
444230	Police Tickets	226,641	161,400	180,000	157,249	175,700	(4,300)	-2.39%
444235	Prior Years Police Tickets	-	-	-	-	-	-	
444240	Red Light Camera Revenue	806,045	948,567	650,000	1,096,231	854,896	204,896	31.52%
444300	Local Ordinance Tickets	5,767	3,416	4,000	7,282	6,900	2,900	72.50%
444430	Court Fines	57,061	51,759	55,000	50,402	56,900	1,900	3.45%
444435	DUI Fines	11,639	17,905	5,000	15,214	6,600	1,600	32.00%
444436	Drug Forfeiture Revenue	13,090	1,378	5,000	500	5,000	-	0.00%
444437	Truck Overweight	9,812	-	-	-	-	-	
444439	Article 36 Seizures	14,746	2,618	10,000	1,470	6,350	(3,650)	-36.50%
444440	Building Construction Citations	3,650	2,975	2,000	750	2,000	-	0.00%
Fines		1,148,451	1,190,018	911,000	1,329,098	1,114,346	203,346	22.32%
455100	Interest Earned	1,239,714	941,910	917,965	948,027	1,015,617	97,652	10.64%
455200	Net Change in Fair Value	872,830	(1,787,338)	1,419,532	1,056,510	1,348,203	(71,329)	-5.02%
Interest		2,112,544	(845,428)	2,337,497	2,004,537	2,363,820	26,323	1.13%
411100	Employer Contribution	1,921,313	2,077,272	2,415,944	2,260,351	2,638,916	222,972	9.23%
466408	Cash Over/Short	37	123	-	103	-	-	
466410	Miscellaneous	102,209	20,800	40,000	63,468	50,000	10,000	25.00%
466411	Miscellaneous Public Safety	5,118	5,646	3,500	4,390	4,500	1,000	28.57%
466412	Reimb-Crossing Guards	57,026	53,500	51,300	60,797	61,700	10,400	20.27%
466415	Reimb of Expenses	12,905	12,450	4,500	6,858	6,000	1,500	33.33%
466417	IRMA Reimbursements	28,399	75,466	45,000	78,105	47,000	2,000	4.44%
466510	T Mobile Lease	37,386	38,508	39,653	39,653	40,843	1,190	3.00%
466511	WSCDC Rental Income	-	-	-	-	48,000	48,000	
466521	Law Enforcement Training Reimb	5,208	-	4,200	7,632	2,100	(2,100)	-50.00%
466524	ISEARCH Grant	7,750	8,000	7,750	8,150	8,500	750	9.68%
466525	Bullet Proof Vest Reimb	1,989	1,253	3,311	3,200	3,311	-	0.00%
466527	IDOC Grant	-	25,000	78,393	91,355	-	(78,393)	
466528	IDOT Safety Grant	13,315	(2,134)	25,500	19,788	28,688	3,188	12.50%
466532	IEPA IGIG Alley Grant	51,298	-	-	419,163	-	-	
466533	Medical Reserve Corp Grant	2,294	1,391	-	-	-	-	
466536	IRMA Fire Equipment Grant	-	10,718	-	-	-	-	
466537	IMPACT Grant	-	40,303	-	-	-	-	
466580	Sales of Meters	5,615	3,293	4,000	25,000	10,000	6,000	150.00%
466615	Harlem Avenue Viaduct Grant	6,032	13,560	5,000	12,031	6,000	1,000	20.00%
466620	State Fire Marshal Training	-	-	6,000	1,877	6,000	-	0.00%
466621	Assist to Firefighters Grant	-	-	-	-	-	-	
467350	Employee Contribution	413,611	442,274	471,695	430,176	453,653	(18,042)	-3.82%
477090	State Grants and Reimbs	101,054	-	76,000	75,559	-	(76,000)	
477100	State Allotment	273,794	285,767	289,355	287,908	287,679	(1,676)	-0.58%
468001	IRMA Excess Surplus	105,267	87,514	-	50,000	50,000	50,000	
488000	Sale of Property	112,255	28,640	21,000	15,500	21,000	-	0.00%
Miscellaneous		3,263,875	3,229,344	3,592,101	3,961,064	3,773,890	181,789	5.06%
477001	Transfer From General	515,423	893,847	471,250	506,250	466,033	(5,217)	-1.11%
477002	Transfer From Water and Sewer	-	-	78,349	78,349	96,879	18,530	23.65%
498001	Proceeds-Bank Loan	-	-	-	-	-	-	

Village of River Forest
Budget Summary by Account-All Funds
Fiscal Year 2018 Budget

Revenues by Account- All Funds		FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET	\$CHNG FY17/18	% CHNG FY17/18
498002	Proceeds-IEPA Loan	-	-	-	-	-	-	
498003	Proceeds-GO Bonds	-	382,300	-	-	-	-	
Total Other Financing Sources		515,423	1,276,147	549,599	584,599	562,912	13,313	2.42%
Total Revenues		\$ 25,769,273	\$ 24,276,730	\$ 27,458,984	\$ 28,203,693	\$ 28,330,551	\$ 871,567	3.17%

Expenditures by Fund- All Funds

FUND	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET
EXPENDITURES AND OTHER FINANCING USES					
General (01)	\$ 14,404,417	\$ 15,139,719	\$ 15,465,061	\$ 15,173,754	\$ 15,824,640
Special Revenue Fund					
Motor Fuel Tax (03)	195,174	513,447	495,050	446,235	325,060
Debt Service Fund					
Debt Service Fund (05)	219,683	217,252	248,807	247,782	248,804
Capital Project Funds					
Capital Equip Replacement (13)	338,800	471,322	1,531,315	1,149,907	898,003
Capital Improvements Fund (14)	320,441	873,345	1,367,600	1,433,040	1,159,985
Economic Development (16)	98,796	196,020	2,115,045	1,289,667	831,427
TIF-Madison Street (31)	22,776	20,465	25,000	61,100	50,000
TIF-North Avenue (32)	14,984	4,505	25,000	5,000	50,000
	795,797	1,565,657	5,063,960	3,938,714	2,989,415
Enterprise Fund					
Water and Sewer (02)	3,340,343	3,678,371	5,560,338	5,296,137	5,765,793
Trust and Agency Funds					
Police Pension (09)	1,994,504	2,152,608	2,352,354	2,207,607	2,398,431
Fire Pension (10)	1,434,001	1,489,210	1,803,976	1,710,084	1,918,642
	3,428,505	3,641,818	4,156,330	3,917,691	4,317,073
Total Village Expenditures	\$ 22,383,919	\$ 24,756,264	\$ 30,989,546	\$ 29,020,313	\$ 29,470,785



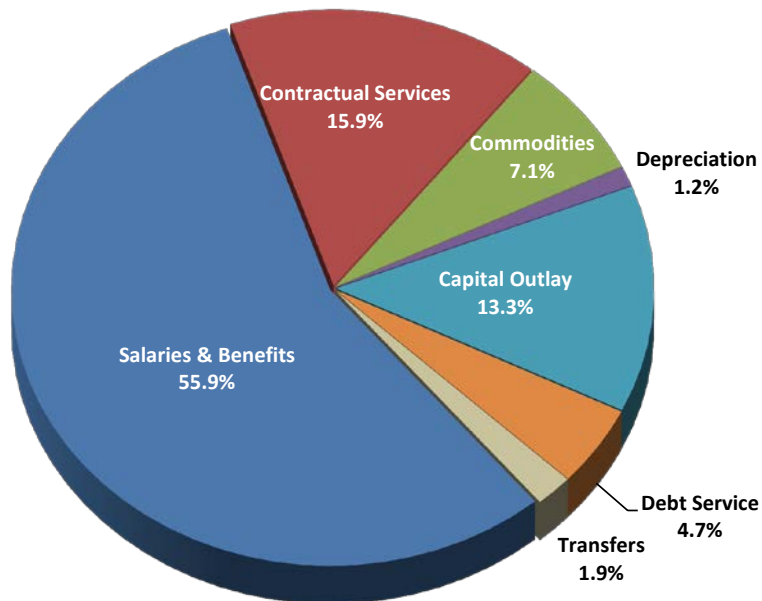
Expenditures by Category- All Funds

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2018	\$CHNG	% CHNG
	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	FY16/17	FY16/17

EXPENDITURES BY CATEGORY-ALL FUNDS

Personal Services	\$ 7,161,396	\$ 7,424,712	\$ 7,611,051	\$ 7,474,933	\$ 7,711,337	\$ 100,286	1.32%
Employee Benefits	6,954,113	7,298,425	8,373,641	7,869,853	8,750,808	377,167	4.50%
Salaries & Benefits	14,115,509	14,723,137	15,984,692	15,344,786	16,462,145	477,453	2.99%
Contractual Services	4,267,536	4,460,480	4,428,649	4,500,875	4,693,874	265,225	5.99%
Commodities	1,877,647	1,988,286	2,133,486	2,023,735	2,105,395	(28,091)	-1.32%
Depreciation	164,834	170,055	327,360	340,332	340,332	12,972	3.96%
Capital Outlay	1,190,212	2,140,850	6,168,410	4,904,274	3,912,365	(2,256,045)	-36.57%
Debt Service	252,759	379,608	1,397,350	1,321,712	1,393,762	(3,588)	-0.26%
Transfers	515,423	893,847	549,599	584,599	562,912	13,313	2.42%
Total Expenditures	\$ 22,383,920	\$ 24,756,263	\$ 30,989,546	\$ 29,020,313	\$ 29,470,785	\$ (1,518,761)	-4.90%

EXPENDITURES BY CATEGORY - ALL FUNDS



Village of River Forest
Budget Summary by Account-All Funds
Fiscal Year 2018 Budget

Expenditures by Account- All Funds	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET	\$CHNG FY17/18	% CHNG FY17/18
Personal Services							
510100 Salaries-Sworn	\$ 4,267,982	\$ 4,370,961	\$ 4,582,470	\$ 4,381,162	\$ 4,521,616	\$ (60,854)	-1.33%
510200 Salaries-Regular	1,764,103	1,898,615	2,001,107	2,051,225	2,233,306	232,199	11.60%
511500 Specialist Pay	165,731	172,421	166,606	167,977	185,671	19,065	11.44%
511600 Holiday Pay	170,796	176,433	196,728	187,209	196,841	113	0.06%
511700 Overtime Pay	497,983	410,210	399,000	449,378	399,000	-	0.00%
511727 STEP Overtime	10,015	6,994	25,500	19,788	28,688	3,188	12.50%
511750 Compensated Absences-Ret	133,836	184,601	51,081	43,241	20,000	(31,081)	-60.85%
511800 Educational Incentives	47,800	49,850	49,200	58,450	54,150	4,950	10.06%
511950 Insurance Refusal Reimb	6,875	5,750	6,000	5,400	6,000	-	0.00%
513000 Salaries-Part-Time	96,275	148,877	133,359	111,103	66,065	(67,294)	-50.46%
Total Personal Services	7,161,396	7,424,712	7,611,051	7,474,933	7,711,337	100,286	1.32%
Employee Benefits							
520100 ICMA Retirement Contribution	7,788	8,073	8,261	8,420	2,846	(5,415)	-65.55%
520320 FICA	113,937	124,856	133,817	132,074	145,515	11,698	8.74%
520325 Medicare	93,766	99,233	107,183	104,924	108,767	1,584	1.48%
520330 IMRF	240,586	177,012	257,775	251,726	267,349	9,574	3.71%
520331 IMRF-Net Pension Obligation	1,393	-	-	-	-	-	-
520350 Employee Assistance Program	1,735	1,781	1,750	1,750	1,750	-	0.00%
520375 Fringe Benefits	21,180	22,295	22,100	22,160	22,240	140	0.63%
520381 IMRF Pension Expense	-	67,243	-	-	-	-	-
520400 Health Insurance	1,014,093	1,006,538	1,189,315	1,165,464	1,176,842	(12,473)	-1.05%
520420 Health Insurance - Retirees	127,112	125,288	126,653	127,864	127,650	997	0.79%
520421 OPEB-Other Post Emp Benefits	6,193	5,825	-	-	-	-	-
520425 Life Insurance	4,821	4,927	4,098	4,092	4,922	824	20.11%
520430 HDHP	157,945	134,727	169,182	168,208	175,133	5,951	3.52%
520500 Wellness Program	789	1,309	1,250	1,350	1,500	250	20.00%
526100 Public Safety Pensions	3,241,462	3,359,810	3,936,313	3,621,470	4,077,378	141,065	3.58%
526150 Public Safety Pension Refunds	-	82,236	-	-	-	-	-
530009 Police Pension Contribution	1,098,682	1,130,516	1,329,644	1,242,231	1,454,466	124,822	9.39%
530010 Fire Pension Contribution	822,631	946,756	1,086,300	1,018,120	1,184,450	98,150	9.04%
Total Employee Benefits	6,954,113	7,298,425	8,373,641	7,869,853	8,750,808	377,167	4.50%
Contractual Services							
530100 Electricity	30,755	33,553	33,600	38,049	39,000	5,400	16.07%
530200 Communications	45,284	42,184	38,680	40,408	43,383	4,703	12.16%
530300 Auditing Services	34,410	38,360	41,400	38,310	46,434	5,034	12.16%
530350 Actuarial Services	22,290	6,875	12,500	9,576	24,930	12,430	99.44%
530360 Payroll Services	28,505	32,718	40,625	40,400	41,405	780	1.92%
530370 Professional Services	62,183	11,253	11,250	7,285	10,350	(900)	-8.00%
530380 Consulting Services	272,120	307,066	323,400	308,359	338,500	15,100	4.67%
530385 Administrative Adjudication	24,340	21,660	29,220	21,300	23,220	(6,000)	-20.53%
530390 Engineering Fees	-	43,227	95,000	94,449	75,000	(20,000)	-21.05%
530400 Secretarial Services	1,230	527	7,500	1,000	4,000	(3,500)	-46.67%
530410 IT Support	104,877	322,809	195,186	232,391	218,486	23,300	11.94%
530420 Legal Services	58,658	135,954	105,500	111,585	90,500	(15,000)	-14.22%
530425 Village Attorney	159,589	114,954	112,000	135,710	145,000	33,000	29.46%
530426 Village Prosecutor	12,000	11,000	12,000	12,000	12,000	-	0.00%
530429 Vehicle Sticker Program	15,289	16,133	16,965	17,115	17,115	150	0.88%
530430 Animal Control	-	3,560	2,500	1,560	2,500	-	0.00%
531100 Health Inspection Services	3,300	15,000	15,000	15,000	15,500	500	3.33%
531250 Unemployment Claims	2,938	-	5,000	-	5,000	-	0.00%
531300 Inspections	55,158	59,194	61,600	60,815	64,100	2,500	4.06%
531305 Plan Review	21,541	16,645	20,000	49,670	30,000	10,000	50.00%
531310 JULIE Participation	2,473	3,668	2,117	2,680	3,241	1,124	53.09%
532100 Bank Fees	23,786	26,619	39,658	48,032	54,505	14,847	37.44%
532200 Liability Insurance	334,800	365,996	375,323	343,053	348,464	(26,859)	-7.16%
532250 IRMA Deductible	14,606	30,843	23,640	49,660	84,441	60,801	257.20%

Village of River Forest
Budget Summary by Account-All Funds
Fiscal Year 2018 Budget

Expenditures by Account- All Funds	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET	\$CHNG FY17/18	% CHNG FY17/18
533050 Water System Maintenance	174,138	103,618	113,000	95,687	134,200	21,200	18.76%
533055 Hydrant Maintenance	-	12,914	43,000	24,302	24,000	(19,000)	-44.19%
533100 Maintenance of Equipment	19,232	16,019	25,750	21,720	25,616	(134)	-0.52%
533200 Maintenance of Vehicles	121,112	127,687	102,945	128,965	111,887	8,942	8.69%
533300 Maint of Office Equipment	12,174	12,951	13,405	11,650	13,005	(400)	-2.98%
533400 Maint of Traffic/Street Lights	40,881	84,551	40,380	60,735	40,380	-	0.00%
533550 Maintenance of Trees	203,939	62,302	89,750	127,540	89,500	(250)	-0.28%
533600 Maintenance of Buildings	85,307	66,388	80,000	113,301	78,960	(1,040)	-1.30%
533610 Maintenance of Sidewalks	53,449	49,029	55,000	51,710	55,000	-	0.00%
533620 Maintenance of Streets	154,547	164,725	200,000	178,106	163,500	(36,500)	-18.25%
533630 Overhead Sewer Program	134,470	114,450	59,000	27,600	59,000	-	0.00%
533640 Sewer/Catch Basin Repairs	59,054	33,484	50,000	53,891	50,000	-	0.00%
534100 Training	38,503	37,129	55,550	50,121	64,700	9,150	16.47%
534150 Tuition Reimbursements	6,820	-	-	-	-	-	-
534200 Community Support Services	108,324	151,207	105,907	104,507	113,155	7,248	6.84%
534225 Badge Grant Programs	-	-	-	-	-	-	-
534250 Travel & Meetings	19,637	19,733	32,095	19,871	34,945	2,850	8.88%
534275 WSCDC Contribution	516,408	430,730	425,813	448,973	537,544	111,731	26.24%
534277 Citizens Corp Council	1,514	5,062	5,000	2,170	5,000	-	0.00%
434278 Medical Reserve	780	-	500	-	500	-	0.00%
534290 License Fees	-	12,000	12,000	12,000	12,000	-	0.00%
534300 Dues & Subscriptions	34,339	40,766	41,629	39,691	43,514	1,885	4.53%
534350 Printing	12,866	18,736	14,849	15,968	22,349	7,500	50.51%
534400 Medical & Screening	31,311	23,308	33,315	90,015	33,315	-	0.00%
534450 Testing	8,667	31,376	15,000	5,000	10,000	(5,000)	-33.33%
534480 Water Testing	4,136	6,410	8,210	2,277	3,900	(4,310)	-52.50%
535300 Advertising/Legal Notices	11,415	8,165	6,150	6,748	10,950	4,800	78.05%
535350 Dumping Fees	36,747	20,860	29,000	20,420	29,000	-	0.00%
535400 Damage Claims	47,780	58,001	44,000	31,000	39,000	(5,000)	-11.36%
535450 Street Light Electricity	46,343	45,488	37,200	29,991	34,500	(2,700)	-7.26%
535500 Collection & Disposal	897,066	962,352	994,912	981,668	1,041,380	46,468	4.67%
535510 Leaf Disposal	49,684	69,829	68,000	57,386	68,000	-	0.00%
535600 Employee Recognition	6,761	11,412	7,625	9,455	8,000	375	4.92%
Total Contractual Services	4,267,536	4,460,480	4,428,649	4,500,875	4,693,874	265,225	5.99%
Commodities							
540100 Office Supplies	22,883	20,372	31,225	27,645	30,175	(1,050)	-3.36%
540150 Office Equipment	5,703	3,281	5,150	3,950	5,150	-	0.00%
540200 Gas & Oil	99,035	76,449	101,558	74,592	86,000	(15,558)	-15.32%
540300 Uniforms Sworn Personnel	44,976	47,371	45,500	46,095	45,500	-	0.00%
540310 Uniforms Other Personnel	5,884	5,509	7,850	4,953	7,850	-	0.00%
540400 Prisoner Care	2,248	1,776	2,608	2,608	2,608	-	0.00%
540500 Vehicle Parts	12,431	19,452	18,000	5,438	18,000	-	0.00%
540600 Operating Supplies/Equipment	113,217	134,957	112,263	101,226	109,563	(2,700)	-2.41%
540601 Radios	5,034	2,464	12,095	10,095	12,095	-	0.00%
540602 Firearms and Range Supplies	11,225	10,583	15,440	13,440	15,440	-	0.00%
540603 Evidence Supplies	4,324	2,584	6,100	5,100	6,100	-	0.00%
540605 DUI Expenditures	1,239	3,585	3,800	4,299	6,600	2,800	73.68%
540610 Drug Forfeiture Expenditures	3,002	2,430	6,000	3,002	5,000	(1,000)	-16.67%
540615 Article 36 Seizures	8,975	7,586	8,000	5,374	6,350	(1,650)	-20.63%
540800 Trees	49,860	57,387	28,250	26,000	9,750	(18,500)	-65.49%
541300 Postage	22,451	19,079	19,900	21,592	23,000	3,100	15.58%
542100 Snow & Ice Control	45,861	38,800	73,507	27,974	54,681	(18,826)	-25.61%
542200 Water From Chicago	1,395,027	1,518,006	1,617,290	1,610,882	1,638,973	21,683	1.34%
543100 Miscellaneous Exp	24,272	16,615	18,950	29,470	22,560	3,610	19.05%
Total Commodities	1,877,647	1,988,286	2,133,486	2,023,735	2,105,395	(28,091)	-1.32%
Depreciation							
550010 Depreciation	164,834	170,055	327,360	340,332	340,332	12,972	3.96%

Village of River Forest
Budget Summary by Account-All Funds
Fiscal Year 2018 Budget

Expenditures by Account- All Funds	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET	\$CHNG FY17/18	% CHNG FY17/18
Total Depreciation	164,834	170,055	327,360	340,332	340,332	12,972	3.96%
Capital Outlay							
550500 Building Improvements	26,444	81,882	786,443	829,092	710,725	(75,718)	-9.63%
551150 Sewer System Improvements	122,251	74,222	175,000	151,780	175,000	-	0.00%
551205 Streetscape Improvements	44,277	518,238	157,000	141,246	48,590	(108,410)	-69.05%
551210 Parking Lot Improvements	-	-	100,000	137,395	-	(100,000)	
551215 Trees	-	-	-	-	28,500	28,500	
551250 Alley Improvements	258,144	261,133	230,000	275,000	200,000	(30,000)	-13.04%
551300 Water System Improvements	62,508	43,912	501,500	490,134	469,000	(32,500)	-6.48%
551400 Meter Replacement Program	18,341	22,458	16,000	16,000	17,500	1,500	9.38%
554300 Other Improvements	82,578	93,495	2,065,545	1,241,098	787,927	(1,277,618)	-61.85%
558620 Furniture and Equipment	-	-	-	10,000	-	-	
558620 Information Technology Equip	-	3,355	243,600	150,000	237,170	(6,430)	-2.64%
558700 Police Vehicles	101,432	127,585	111,131	93,809	80,672	(30,459)	-27.41%
558720 Police Equipment	41,085	45,985	221,191	122,210	197,367	(23,824)	-10.77%
558800 Fire Vehicles	169,795	1,785	599,750	222,886	353,914	(245,836)	-40.99%
558850 Fire Equipment	12,006	166,149	25,000	-	45,000	20,000	80.00%
558910 Public Works Vehicles	14,483	114,076	410,000	550,098	205,000	(205,000)	-50.00%
558925 Public Works Equipment	-	-	56,250	46,629	16,000	(40,250)	-71.56%
559100 Street Improvements	236,868	586,575	470,000	426,897	340,000	(130,000)	-27.66%
Total Capital Outlay	1,190,212	2,140,850	6,168,410	4,904,274	3,912,365	(2,256,045)	-36.57%
Debt Service							
560020 2005 GO Bond Principal (Library)	45,000	45,000	50,000	50,000	50,000	-	0.00%
560021 2005 GO Bond Interest (Library)	7,885	6,017	4,150	4,150	2,074	(2,076)	-50.02%
560031 2016 GO Bond Principal	-	-	189,480	-	192,820	3,340	1.76%
560032 2016 GO Bond Interest	-	-	3,677	-	2,410	(1,267)	-34.46%
560060 2008A GO Bond Principal (SIP)	155,000	160,000	-	189,480	-	-	
560061 2008A GO Bond Interest (SIP)	10,952	5,760	-	3,677	-	-	
560070 2008B Alt Rev Principal (WS)	-	-	160,000	160,000	165,000	5,000	3.13%
560071 2008B Alt Rev Interest (WS)	30,255	33,435	19,650	19,650	13,570	(6,080)	-30.94%
560102 Community Bk Loan Principal(WS)	-	-	51,902	51,902	48,701	(3,201)	-6.17%
56103 Community Bk Loan Interest (WS)	3,667	13,538	2,788	2,788	1,807	(981)	-35.19%
56104 IEPA Loan Principal (WS)	-	-	593,256	544,403	607,550	14,294	2.41%
56105 IEPA Loan Interest (WS)	-	115,858	322,447	295,662	309,830	(12,617)	-3.91%
Total Debt Service	252,759	379,608	1,397,350	1,321,712	1,393,762	(3,588)	-0.26%
Transfers							
575013 Transfer to Water and Sewer	-	382,300	-	-	-	-	
575013 Transfer to CERF	465,423	461,547	499,599	499,599	512,912	13,313	2.66%
575014 Transfer to Capital Improvements	-	-	-	-	-	-	
575031 Transfer to TIF-Madison Street	25,000	25,000	25,000	60,000	50,000	25,000	100.00%
575032 Transfer to TIF-North Avenue	25,000	25,000	25,000	25,000	-	(25,000)	-100.00%
Total Transfers	515,423	893,847	549,599	584,599	562,912	13,313	2.42%
Total Expenditures	\$ 22,383,920	\$ 24,756,263	\$ 30,989,546	\$ 29,020,313	\$ 29,470,785	\$ (1,518,761)	-4.90%

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 2018 Budget

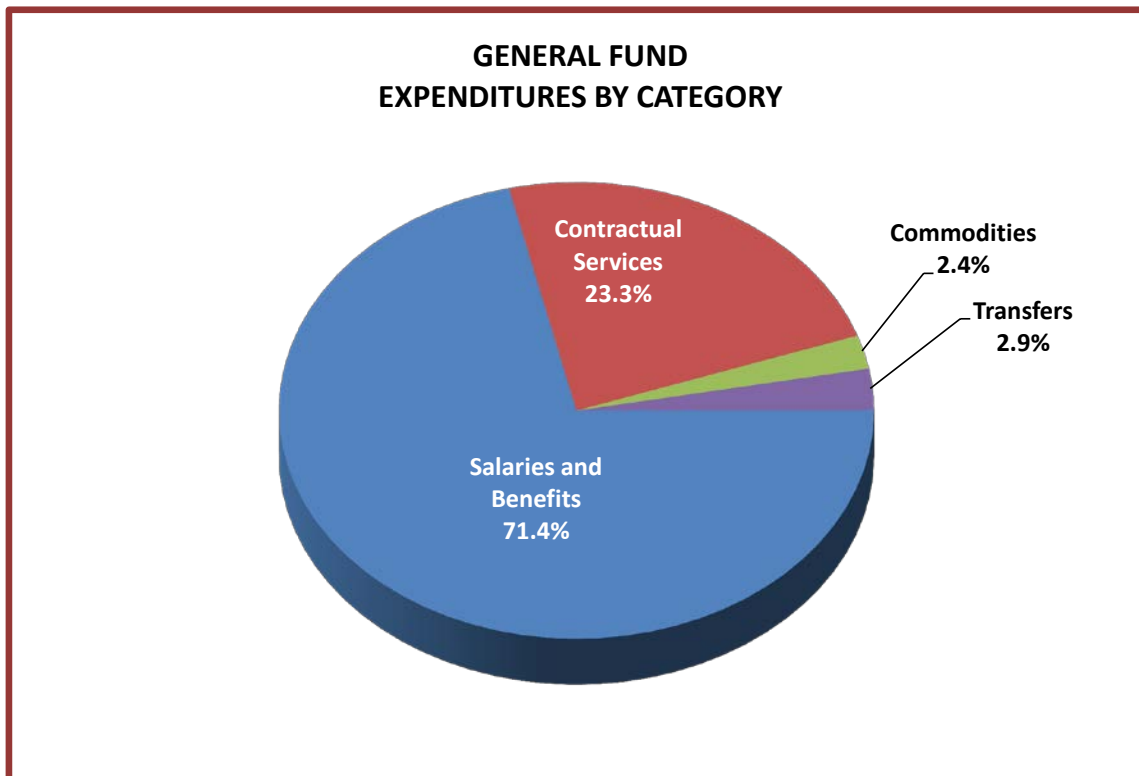
Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	\$ Chg FY 2017-18	% Chg FY 2017-18
01	General Fund							
01-00-00-41-1000	Property Tax-Prior Years	2,931,632	2,974,784	3,070,776	3,035,832	3,059,834	(10,942)	-0.4%
01-00-00-41-1021	Property Tax-Current Year	3,132,780	3,181,100	3,173,603	3,199,546	3,221,943	48,340	1.5%
01-00-00-41-1031	Property Tax Revenue SSA #9	2,874	0	0	0	0	0	
	Property Taxes	6,067,286	6,155,884	6,244,379	6,235,378	6,281,777	37,398	0.6%
01-00-00-41-1150	Replacement Tax	149,767	120,319	155,692	130,145	122,636	(33,056)	-21.2%
01-00-00-41-1190	Restaurant Tax	151,360	172,387	165,427	162,720	172,106	6,679	4.0%
01-00-00-41-1200	Sales Tax	1,855,258	1,852,444	1,852,877	1,769,520	1,907,716	54,839	3.0%
01-00-00-41-1205	State Use Tax	228,725	260,894	262,613	270,362	282,652	20,039	7.6%
01-00-00-41-1210	Non-Home Rule Sales Tax	871,224	885,574	901,657	837,130	876,001	(25,656)	-2.8%
01-00-00-41-1250	Income Tax	1,094,125	1,190,627	1,139,544	1,085,918	1,128,372	(11,172)	-1.0%
01-00-00-41-1450	Transfer Tax	99,996	110,084	105,216	127,422	111,964	6,748	6.4%
01-00-00-41-1460	Communication Tax	357,535	342,467	335,070	313,573	313,573	(21,497)	-6.4%
01-00-00-41-1475	Utility Tax Elec	432,000	419,329	446,000	447,887	446,000	0	0.0%
01-00-00-41-1480	Utility Tax Gas	225,968	139,689	202,268	192,000	200,550	(1,718)	-0.8%
01-00-00-41-1500	E911 Tax	86,280	55,596	0	0	0	0	
01-00-00-41-1550	E911 State Taxes	69,808	93,125	157,626	170,700	170,700	13,074	8.3%
	Other Taxes	5,622,046	5,642,535	5,723,990	5,507,377	5,732,270	8,280	0.1%
01-00-00-42-2115	Pet Licenses	1,510	2,290	1,500	2,000	2,000	500	33.3%
01-00-00-42-2120	Vehicle Licenses	307,946	294,267	296,000	295,485	291,485	(4,515)	-1.5%
01-00-00-42-2125	Cab License	500	0	500	0	0	(500)	-100.0%
01-00-00-42-2345	Contractor's License Fees	81,700	83,650	80,000	84,675	83,000	3,000	3.8%
01-00-00-42-2350	Business Licenses	16,830	17,595	17,085	17,000	17,000	(85)	-0.5%
01-00-00-42-2355	Tent Licenses	120	540	300	300	300	0	0.0%
01-00-00-42-2360	Building Permits	353,509	382,895	400,000	670,855	475,000	75,000	18.8%
01-00-00-42-2361	Plumbing Permits	39,405	39,640	46,500	45,150	48,000	1,500	3.2%
01-00-00-42-2362	Electrical Permits	45,430	45,789	50,225	61,010	51,000	775	1.5%
01-00-00-42-2364	Reinspection Fees	4,050	3,375	2,000	4,500	3,500	1,500	75.0%
01-00-00-42-2365	Bonfire Permits	30	30	30	100	60	30	100.0%
01-00-00-42-2368	Solicitors Permits	500	800	400	600	500	100	25.0%
01-00-00-42-2370	Film Crew License	5,900	5,200	3,000	8,500	5,650	2,650	88.3%
01-00-00-42-2520	Liquor Licenses	25,650	21,950	23,500	21,500	23,500	0	0.0%
01-00-00-42-2570	Cable/Video Svc Provider Fees	206,815	219,830	215,074	220,376	220,376	5,302	2.5%
	Licenses & Permits	1,089,895	1,117,851	1,136,114	1,432,051	1,221,371	85,257	7.5%
01-00-00-42-2363	Plan Review Fees-Fire	7,510	1,659	0	0	0	0	
01-00-00-43-3065	Police Reports	2,464	2,303	2,100	2,100	2,100	0	0.0%
01-00-00-43-3070	Fire Reports	525	440	600	525	600	0	0.0%
01-00-00-43-3180	Garbage Collection	886,057	939,936	960,238	981,668	1,041,380	81,142	8.5%
01-00-00-43-3185	Penalties on Garbage Fees	9,835	7,433	10,640	7,523	7,767	(2,873)	-27.0%
01-00-00-43-3200	Metra Daily Parking	30,174	29,772	28,967	29,035	29,035	68	0.2%
01-00-00-43-3220	Parking Lot Permit Fees	46,503	48,742	46,199	48,627	48,627	2,428	5.3%
01-00-00-43-3225	Administrative Towing Fees	157,500	138,500	135,000	125,100	140,800	5,800	4.3%
01-00-00-43-3230	Animal Release Fees	740	565	500	0	500	0	0.0%
01-00-00-43-3515	NSF Fees	55	0	200	50	200	0	0.0%
01-00-00-43-3530	50/50 Sidewalk Program	10,431	7,016	15,000	7,496	10,000	(5,000)	-33.3%
01-00-00-43-3536	Elevator Inspection Fees	4,200	4,700	4,500	4,700	4,500	0	0.0%
01-00-00-43-3537	Re-Inspection Fees	2,250	400	400	1,000	400	0	0.0%

Village of River Forest
Budget Detail by Account
Fiscal Year 2018 Budget

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	\$ Chg FY 2017-18	% Chg FY 2017-18
01-00-00-43-3550	Ambulance Fees	337,336	406,242	385,000	372,763	390,000	5,000	1.3%
01-00-00-43-3554	CPR Fees	805	2,103	2,000	1,145	1,200	(800)	-40.0%
01-00-00-43-3557	Car Fire & Extrication Fee	990	0	1,000	500	1,000	0	0.0%
01-00-00-43-3560	State Highway Maintenance	54,465	0	56,323	84,437	56,323	0	0.0%
01-00-00-43-4020	WSCDC Janitorial Service	0	11,368	6,235	6,375	6,566	331	5.3%
01-00-00-43-4030	Workers Comp Payments	49,853	37,395	10,000	1,000	10,000	0	0.0%
	Charges for Services	1,601,693	1,638,574	1,664,902	1,674,044	1,750,998	86,096	5.2%
01-00-00-44-4230	Police Tickets	226,641	161,400	180,000	157,249	175,700	(4,300)	-2.4%
01-00-00-44-4240	Red Light Camera Revenue	33,620	39,505	28,921	25,150	32,760	3,839	13.3%
01-00-00-44-4300	Local Ordinance Tickets	5,767	3,416	4,000	7,282	6,900	2,900	72.5%
01-00-00-44-4430	Court Fines	57,062	51,759	55,000	50,402	56,900	1,900	3.5%
01-00-00-44-4435	DUI Fines	11,639	17,905	5,000	15,214	6,600	1,600	32.0%
01-00-00-44-4436	Drug Forfeiture Revenue	13,090	1,378	5,000	500	5,000	0	0.0%
01-00-00-44-4437	Truck Overweight	9,812	0	0	0	0	0	
01-00-00-44-4439	Article 36 Forfeited Funds	14,746	2,618	10,000	1,470	6,350	(3,650)	-36.5%
01-00-00-44-4440	Building Construction Citation	3,650	2,975	2,000	750	2,000	0	0.0%
	Fines & Forfeits	376,027	280,956	289,921	258,017	292,210	2,289	0.8%
01-00-00-45-5100	Interest	26,645	44,686	31,057	57,461	72,453	41,396	133.3%
01-00-00-45-5200	Net Change in Fair Value	(44,101)	4,615	0	0	0	0	
	Interest	(17,456)	49,301	31,057	57,461	72,453	41,396	133.3%
01-00-00-46-6408	Cash Over/Short	37	123	0	103	0	0	
01-00-00-46-6410	Miscellaneous	68,320	15,801	30,000	55,468	40,000	10,000	33.3%
01-00-00-46-6411	Miscellaneous Public Safety	5,118	5,646	3,500	4,390	4,500	1,000	28.6%
01-00-00-46-6412	Reimb-Crossing Guards	57,026	53,500	51,300	60,797	61,700	10,400	20.3%
01-00-00-46-6415	Reimbursement of Expenses	12,905	12,449	4,500	6,858	6,000	1,500	33.3%
01-00-00-46-6417	IRMA Reimbursements	28,399	50,157	45,000	75,235	45,000	0	0.0%
01-00-00-46-6510	T-Mobile Lease	37,386	38,508	39,653	39,653	40,843	1,190	3.0%
01-00-00-46-6511	WSCDC Rental Income	0	0	0	0	48,000	48,000	
01-00-00-46-8001	IRMA Excess	105,267	87,514	0	50,000	50,000	50,000	
	Miscellaneous	314,458	263,698	173,953	292,504	296,043	122,090	70.2%
01-00-00-46-6521	Law Enf Training Reimb	5,208	0	4,200	7,632	2,100	(2,100)	-50.0%
01-00-00-46-6524	ISEARCH Grant	7,750	8,000	7,750	8,150	8,500	750	9.7%
01-00-00-46-6525	Bullet Proof Vest Reimb-DOJ	1,989	1,253	3,311	3,200	3,311	0	0.0%
01-00-00-46-6528	IDOT Traffic Safety Grant	13,316	(2,134)	25,500	19,788	28,688	3,188	12.5%
01-00-00-46-6533	NACCHO Medical Corp Grant	2,293	1,391	0	0	0	0	
01-00-00-46-6537	IMPACT Grant	0	40,303	0	0	0	0	
01-00-00-46-6615	MABAS Grant	6,032	13,028	5,000	6,830	6,000	1,000	20.0%
01-00-00-46-6620	State Fire Marshal Training	0	0	6,000	1,877	6,000	0	0.0%
	Grants & Contributions	36,588	61,841	51,761	47,477	54,599	2,838	5.5%
01-00-00-48-8000	Sale of Property	0	0	1,000	500	1,000	0	0.0%
01-00-00-49-8003	Proceeds - 2016 GO Bonds	0	382,300	0	0	0	0	
	Other Financing Sources	0	382,300	1,000	500	1,000	0	0.0%
	Total Revenue	15,090,537	15,592,940	15,317,077	15,504,809	15,702,721	385,644	2.5%

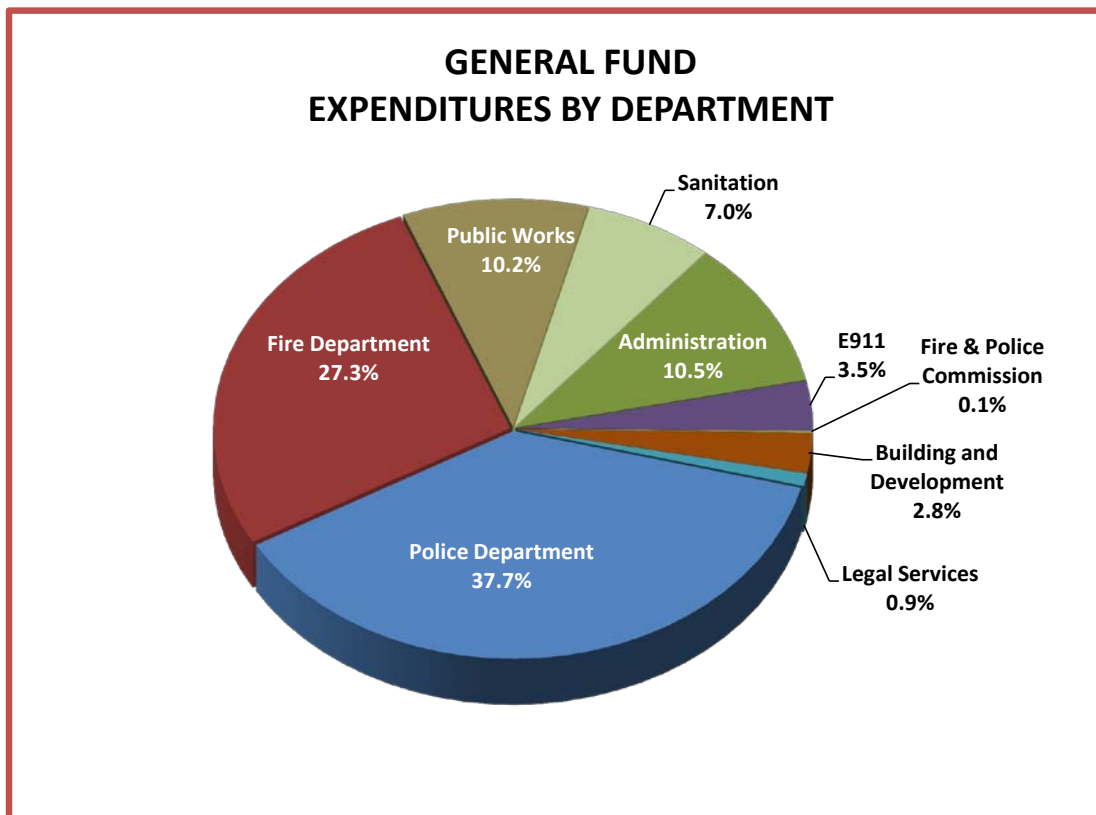
General Fund- Expenditures by Category

	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET	\$CHNG FY17/18	% CHNG FY17/18
EXPENDITURES BY CATEGORY							
Personal Services	6,547,545	6,765,703	6,917,406	6,791,667	6,951,320	33,914	0.49%
Employee Benefits	3,440,203	3,583,914	4,125,838	3,939,952	4,339,830	213,992	5.19%
Salaries and Benefits	9,987,748	10,349,617	11,043,244	10,731,619	11,291,150	247,906	2.24%
Contractual Services	3,517,058	3,546,229	3,522,649	3,604,216	3,690,245	167,596	4.76%
Commodities	384,188	350,026	427,918	331,669	377,212	(50,706)	-11.85%
Transfers	515,423	893,847	471,250	506,250	466,033	(5,217)	-1.11%
TOTAL	14,404,417	15,139,719	15,465,061	15,173,754	15,824,640	359,579	2.33%



General Fund Expenditures by Department

	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET	\$CHNG FY 17/18	% CHNG FY 17/18
EXPENDITURES BY DEPARTMENT							
Administration	1,422,620	1,978,482	1,597,443	1,691,663	1,663,502	66,059	4.14%
E911	537,127	494,924	446,863	462,226	557,094	110,231	24.67%
Fire & Police Commission	15,716	35,504	28,975	10,050	20,225	(8,750)	-30.20%
Building and Development	371,652	361,116	414,682	447,693	450,299	35,617	8.59%
Legal Services	208,939	187,315	162,000	167,295	142,000	(20,000)	-12.35%
Police Department	5,201,174	5,324,907	5,704,581	5,560,372	5,958,431	253,850	4.45%
Fire Department	4,007,974	4,172,989	4,374,180	4,143,915	4,322,304	(51,876)	-1.19%
Public Works	1,691,557	1,552,300	1,672,925	1,651,486	1,600,905	(72,020)	-4.31%
Sanitation	947,658	1,032,182	1,063,412	1,039,054	1,109,880	46,468	4.37%
TOTAL	14,404,417	15,139,719	15,465,061	15,173,754	15,824,640	359,579	2.33%



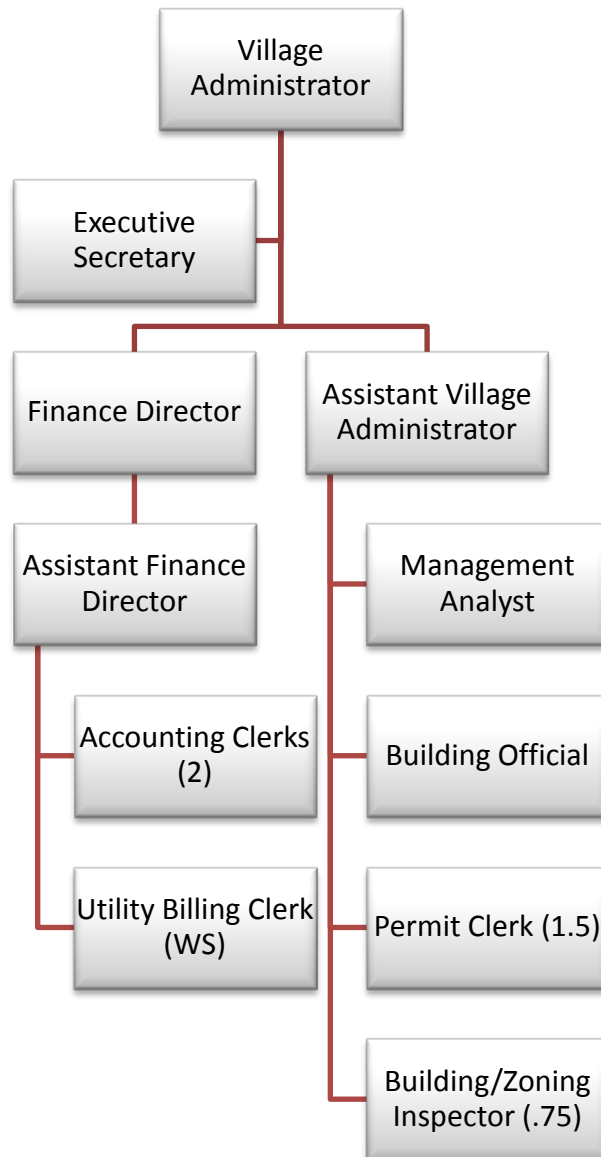
**Village of River Forest
General Fund
Budget Summary By Account
Fiscal Year 2018 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET	\$ CHG FY 2017/18	% CHG FY 2017/18
PERSONAL SERVICES								
510100	Salaries-Sworn	4,267,982	4,370,961	4,582,470	4,381,162	4,521,616	(60,854)	-1.33%
510200	Salaries-Regular	1,174,545	1,262,863	1,337,062	1,390,670	1,502,739	165,677	12.39%
511500	Specialist Pay	163,631	170,321	164,506	165,877	183,571	19,065	11.59%
511600	Holiday Pay	170,796	176,433	196,728	187,209	196,841	113	0.06%
511700	Overtime Pay	488,108	405,395	387,000	444,347	387,000	-	0.00%
511725	Badge Overtime	-	-	-	-	-	-	
511727	STEP Overtime	10,015	6,994	25,500	19,788	28,688	3,188	12.50%
511750	Compensated Absences-Ret	133,836	184,601	51,081	43,241	20,000	(31,081)	-60.85%
511800	Educational Incentives	47,800	49,850	49,200	58,450	54,150	4,950	10.06%
511950	Insurance Refusal Reimb	6,575	5,513	5,700	5,100	5,850	150	2.63%
513000	Salaries-Part-Time	84,257	132,772	118,159	95,823	50,865	(67,294)	-56.95%
	Total Personal Services	6,547,545	6,765,703	6,917,406	6,791,667	6,951,320	33,914	0.49%
EMPLOYEE BENEFITS								
520100	ICMA Retirement Contribution	7,788	8,072	8,261	8,420	2,846	(5,415)	-65.55%
520320	FICA	77,177	85,007	91,224	89,481	98,720	7,496	8.22%
520325	Medicare	85,091	89,804	97,023	94,764	97,636	613	0.63%
520330	IMRF	164,800	177,012	176,881	170,832	180,392	3,511	1.98%
520350	Employee Assistance Program	1,735	1,781	1,750	1,750	1,750	-	0.00%
520375	Fringe Benefits	16,442	17,479	17,490	17,550	17,210	(280)	-1.60%
520400	Health Insurance	886,769	872,758	1,029,200	1,005,349	1,007,761	(21,439)	-2.08%
520420	Health Insurance-Retirees	122,795	122,035	123,316	124,527	124,358	1,042	0.84%
520425	Life Insurance	4,513	4,560	3,776	3,770	4,502	726	19.23%
520430	HDHP Contributions	150,991	126,825	159,723	161,808	164,239	4,516	2.83%
520500	Wellness Program	789	1,309	1,250	1,350	1,500	250	20.00%
530009	Police Pension Contribution	1,098,682	1,130,516	1,329,644	1,242,231	1,454,466	124,822	9.39%
530010	Fire Pension Contribution	822,631	946,756	1,086,300	1,018,120	1,184,450	98,150	9.04%
	Total Employee Benefits	3,440,203	3,583,914	4,125,838	3,939,952	4,339,830	213,992	5.19%
CONTRACTUAL SERVICES								
530200	Communications	39,926	36,572	34,360	34,175	36,603	2,243	6.53%
530300	Audit Services	21,430	21,490	24,130	21,410	25,090	960	3.98%
530350	Actuarial Services	20,145	3,687	8,000	4,965	18,800	10,800	135.00%
530370	Professional Services	62,183	11,253	11,250	7,285	10,350	(900)	-8.00%
530380	Consulting Services	128,021	96,221	159,000	148,194	138,000	(21,000)	-13.21%
530385	Administrative Adjudication	24,340	21,660	29,220	21,300	23,220	(6,000)	-20.53%
530400	Secretarial Services	1,230	527	7,500	1,000	4,000	(3,500)	-46.67%
530410	IT Support	92,912	280,347	159,393	192,226	182,093	22,700	14.24%
530420	Legal Services	40,416	65,371	42,500	56,585	32,500	(10,000)	-23.53%
530425	Village Attorney	156,522	111,420	110,000	98,710	100,000	(10,000)	-9.09%
530426	Village Prosecutor	12,000	11,000	12,000	12,000	12,000	-	0.00%
530429	Vehicle Sticker Program	15,289	16,133	16,965	17,115	17,115	150	0.88%
530430	Animal Control	-	3,560	2,500	1,560	2,500	-	
531100	Health Inspections	3,300	15,000	15,000	15,000	15,500	500	3.33%
531250	Unemployment Claims	2,938	-	5,000	-	5,000	-	0.00%
531300	Inspections	55,158	59,194	60,500	60,815	63,100	2,600	4.30%
531305	Plan Review	21,541	16,645	20,000	49,670	30,000	10,000	50.00%
531310	Julie Participation	1,236	1,834	700	880	970	270	38.57%
532100	Bank Fees	10,136	8,326	10,830	10,669	11,271	441	4.07%
532200	Liability Insurance	307,392	332,434	337,130	308,324	310,453	(26,677)	-7.91%
532250	IRMA Deductible	14,606	30,843	23,640	49,660	74,974	51,334	217.15%
533100	Maintenance of Equipment	19,232	16,019	25,750	21,720	25,616	(134)	-0.52%
533200	Maintenance of Vehicles	119,046	109,989	94,945	120,782	103,887	8,942	9.42%
533300	Maint of Office Equipment	11,068	11,359	12,405	10,700	12,005	(400)	-3.22%
533400	Maint of Traffic/Street Lights	40,881	84,551	40,380	60,735	40,380	-	0.00%
533550	Maintenance of Trees	203,939	62,300	89,750	127,540	89,500	(250)	-0.28%
533600	Maintenance of Buildings	75,663	59,593	64,750	100,245	63,710	(1,040)	-1.61%
533610	Maintenance of Sidewalks	53,449	49,029	55,000	51,710	55,000	-	0.00%
533620	Maintenance of Streets	141,444	147,494	188,000	178,106	155,500	(32,500)	-17.29%

Village of River Forest
General Fund
Budget Summary By Account
Fiscal Year 2018 Budget

ACCOUNT NUMBER	DESCRIPTION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET	\$ CHG FY 2017/18	% CHG FY 2017/18
534100	Training	37,178	32,976	47,350	47,871	56,250	8,900	18.80%
534150	Tuition Reimbursement	6,820	-	-	-	-	-	-
534200	Community Support Services	108,324	151,207	105,907	104,507	113,155	7,248	6.84%
534225	Badge Grant Program	-	-	-	-	-	-	-
534250	Travel & Meetings	14,720	16,498	25,470	16,679	28,320	2,850	11.19%
534275	WSCDC Contribution	516,408	430,730	425,813	448,973	537,544	111,731	26.24%
534277	Citizens Corp Council	1,514	5,061	5,000	2,170	5,000	-	0.00%
534278	Medical Reserve Corp	780	-	500	-	500	-	-
534300	Dues & Subscriptions	31,559	37,661	38,569	37,706	40,454	1,885	4.89%
534350	Printing	7,472	13,163	8,540	9,516	11,040	2,500	29.27%
534400	Medical & Screening	23,899	13,078	25,615	30,895	25,615	-	0.00%
534450	Testing	8,667	31,376	15,000	5,000	10,000	(5,000)	-33.33%
535300	Advertising/Legal Notices	8,862	7,864	5,550	4,448	5,350	(200)	-3.60%
535350	Dumping Fees	18,197	8,808	11,000	9,870	11,000	-	0.00%
535400	Damage Claims	37,359	24,874	40,000	25,000	35,000	(5,000)	-12.50%
535450	Street Light Electricity	46,343	45,488	37,200	29,991	34,500	(2,700)	-7.26%
535500	Collection & Disposal	897,067	962,352	994,912	981,668	1,041,380	46,468	4.67%
535510	Leaf Disposal	49,685	69,830	68,000	57,386	68,000	-	0.00%
535600	Employee Recognition	6,761	11,412	7,625	9,455	8,000	375	4.92%
	Total Contractual Services	3,517,058	3,546,229	3,522,649	3,604,216	3,690,245	167,596	4.76%
COMMODITIES								
540100	Office Supplies	22,554	20,149	30,725	27,394	29,675	(1,050)	-3.42%
540150	Office Equipment	5,703	3,281	5,150	3,950	5,150	-	0.00%
540200	Gas & Oil	86,059	66,383	89,481	66,472	76,600	(12,881)	-14.40%
540300	Uniforms Sworn Personnel	44,976	47,370	45,500	46,095	45,500	-	0.00%
540310	Uniforms Other Personnel	5,207	4,709	6,375	4,753	6,375	-	0.00%
540400	Prisoner Care	2,248	1,776	2,608	2,608	2,608	-	0.00%
540500	Vehicle Parts	7,861	6,000	10,000	1,952	10,000	-	0.00%
540600	Operating Supplies/Equipment	66,177	64,499	73,888	70,926	71,788	(2,100)	-2.84%
540601	Radios	5,034	2,464	12,095	10,095	12,095	-	0.00%
540602	Firearms/Range Supplies	11,225	10,583	15,440	13,440	15,440	-	0.00%
540603	Evidence Supplies	4,324	2,584	6,100	5,100	6,100	-	0.00%
540605	DUI Expenditures	1,239	3,585	3,800	4,299	6,600	2,800	73.68%
540610	Drug Forfeiture Expenditures	3,002	2,430	6,000	3,002	5,000	(1,000)	-16.67%
540615	Article 36 Seizures	8,975	7,586	8,000	5,374	6,350	(1,650)	-20.63%
540800	Trees	49,860	57,387	28,250	26,000	9,750	(18,500)	-65.49%
541300	Postage	13,883	10,440	11,000	12,235	13,500	2,500	22.73%
542100	Snow & Ice Control	45,861	38,800	73,506	27,974	54,681	(18,825)	-25.61%
	Total Commodities	384,188	350,026	427,918	331,669	377,212	(50,706)	-11.85%
CAPITAL OUTLAY								
550500	Building Improvements	-	-	-	-	-	-	-
551205	Streetscape Improvements	-	-	-	-	-	-	-
551250	Alley Improvements	-	-	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-	-	-
TRANSFERS								
570002	Transfer to Water and Sewer	-	382,300	-	-	-	-	-
575013	Transfer to Capital Equip Repl Fund	465,423	461,547	421,250	421,250	416,033	(5,217)	-1.24%
575014	Transfer to Capital Improvements	-	-	-	-	-	-	-
575031	Transfer to TIF-Madison Street	25,000	25,000	25,000	60,000	50,000	25,000	100.00%
575032	Transfer to TIF-North Avenue	25,000	25,000	25,000	25,000	-	(25,000)	-100.00%
	Total Transfers	515,423	893,847	471,250	506,250	466,033	(5,217)	-1.11%
TOTAL GENERAL FUND		14,404,417	15,139,719	15,465,061	15,173,754	15,824,640	359,579	2.33%

Administration Organizational Chart



Administration

BUDGET SNAPSHOT

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET
Personal Services	\$533,808	\$549,425	\$589,887	\$570,353
Employee Benefits	\$177,036	\$188,368	\$180,253	\$185,756
Contractual Services	\$834,451	\$776,775	\$804,193	\$822,768
Commodities	\$25,855	\$32,875	\$32,330	\$34,625
Transfers	\$432,300	\$50,000	\$85,000	\$50,000
Total	\$1,978,482	\$1,597,443	\$1,691,663	\$1,663,502

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 FY 2018 budget includes changes to personal services, consulting fees and information technology costs. The Village has added a full time management analyst position in lieu of a part time graduate intern as a result of new initiatives the Village has undertaking such as enhanced communications and sustainability.

The Village has also increased its liability insurance deductible from \$2,500 to \$25,000 per incident, which resulted in a lower premium. Fiscal Year 2018 is a transitional year for the Village but it is anticipated that, even with the larger deductible, based on past and anticipated claims experience, the Village will reduce its expenses over the long term. The Village will monitor this change and may modify its deductible annually if necessary.

Consulting fees have increased for FY 2018 and include funds for the possible recruitment of key senior leadership position(s) that may become vacant through attrition. The Village will also complete implementation of communications improvements and consulting services. Additional fees have been included in printing and postage for direct mailings to residents to alert them to the Village's communications channels. Consulting fees have also been included in audit services for an updated police and fire pension funding study.

Information technology costs will increase in FY 2018 as the Village purchases the necessary licenses and subscriptions for various programs that enhance efficiency and the security of the Village's network. Furthermore, the Village has entered into the final year of its agreement with ClientFirst. Based on two years

of data it has been determined that funding should be increased for day-to-day IT support services to meet the needs of the organization and, in particular, the public safety departments.

PERSONNEL SUMMARY

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET
Administration	2.5	2.5	3.5
Finance	3.5	3.75	4.0
TOTAL ADMINISTRATION FTEs	6.0	6.25	7.5

LOOKING FORWARD: 2018 OBJECTIVES

Village Board Strategic Goal: Customer Service

1. Consider implementation of renovations to lobby to improve customer service
2. Launch Village Social media site to improve communication with constituents
3. Launch new Village website with enhancements to services and promote improvements such as automatic utility bill payments through the site
4. Investigate alternative options for water/sewer bill printing
5. Use GIS/Accela to track customer service requests and improve internal monitoring of staff responses
6. Implement Springbrook upgrade to the latest version on the Cloud. Once Springbrook is upgraded, the Village will be able to implement "Payee Positive pay" system that helps protect against check fraud.
7. Revise information provided to new residents and examine efficient and effective methods of distributing the information

Village Board Strategic Goal: Quality of Life

1. Work with Historic Preservation Commission to complete design and production of map of Historic properties and disseminate work product to assist in public education efforts
2. Work alongside Fire Department to implement food truck licensing/registration processes to ensure safe and successful community events.
3. Pursue grant funds for River Forest Bicycle Master Plan and, if received, create a Bicycle Master Plan.

Village Board Strategic Goal: Performance & Efficiency

1. Provide laptops to the Village Board of Trustees to make distribution of meeting packets and access to other Board-related materials and information more efficient.
2. Complete IT CIP projects to improve system security, reliability and performance, and train employees on new Microsoft Office software.
3. Work with bargaining units and employees to examine, and possibly implement, a 26 payroll/year system that would allow the Village to improve timekeeping operations and benefit leave tracking.
4. 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.
5. Implement succession plan related to anticipated retirements in key Department Head positions.
6. Implement E-news improvements to streamline production and distribution of Village communication pieces.
7. Update procedures manuals for the Finance Director, Assistant Finance Director, Front Desk and Utility Billing to ensure consistency in operations and improve cross-training.
8. Conduct periodic review of internal finance controls and policies to ensure operations are consistent with best practices.
9. Examine options for switching to ACH payments for the State Disbursement Unit payroll checks to increase operational efficiency

Village Board Strategic Goal: Economic Development

1. Complete due diligence in evaluation of North Avenue TIF District and work towards its implementation.
2. Assist developer in completing the remediation of contamination at Lake and Lathrop and obtain a copy of the No Further Remediation Letter. Assist the developer in completing the planned development process and building permit process to enable construction at Lake and Lathrop.
3. Work with consultant to evaluate developer responses to Request for Proposals with the goal of selecting a preferred developer and development project.
4. Work with the Economic Development Commission in creating a strategy for the utilization of the Madison Street TIF District.
5. Complete Comprehensive Plan update.

REVIEWING THE YEAR: 2017 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOALS	STATUS
Implement strategies to achieve communication plan goals including possible re-launch of website and expansion into social media	The Village hired a consultant that completed an audit of Village communications-related activities and established a plan to improve existing activities and implement new communications channels. The Village began implementation of that plan which will continue into FY 2018 and will include an updated website, improvements to the e-newsletter and e-communications tools, promotion of communication channels and most likely a social media component.
Implement online Laserfiche portal that allows for the completion of applications online and immediate transfer of record(s) to Laserfiche	Enhancements in the accessibility of data through GIS and Laserfiche will be forthcoming as part of GIS expansion
Obtain GFOA Distinguished Budget Preparation Award	This award was received for the FY 2017 Budget.
Explore strategies to obtain customer feedback regarding service received from Village	As part of its communications audit, the Village conducted focus groups on the Village's communications activities. In addition, the Finance Division is creating a form for use at the front desk.
Review/audit Village codes.	The Village brings needed code modifications to the Village Board of Trustees on an as-needed basis; however, a comprehensive examination of the Village Code has been temporarily deferred.

VILLAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

GOALS	STATUS
Continue exploration of collaboration opportunities including launch of the Community Calendar	The creation of a community calendar is a solution that is being explored as part of the Village's website improvements.
Educate stakeholders about changes to Historic Preservation Ordinance and preservation issues	Informational pieces sent before and after the Ordinance was amended were sent via direct mail to affected residents. The Village's website was also updated. The Commission is currently working to develop a Historic Properties map that can be distributed and will highlight noteworthy River Forest architecture and history.
Educate stakeholders about changes to Planned Development Ordinance and process	The Village updated the process flowchart and developed a Planned Development process guidance document that explains each step of the process. This document has been distributed to representatives of projects that may require a planned development permit.

VILLAGE BOARD STRATEGIC GOAL: PERFORMANCE & EFFICIENCY

GOALS	STATUS
Implement GASB 68 in the Village's April 30, 2016 CAFR, which includes significant changes to the entity-wide reports and footnote disclosures.	GASB 68 was implemented as part of the April 30, 2016 audit.
Evaluate Village Hall and WSCDC space needs with other units of government	The Village retained the services of FGM architects to address space and customer service needs in the Village Hall lobby as well as future improvements to Village work stations. WSCDC space needs are adequate for the time being and will continue to be evaluated as additional agencies join the center and staffing needs exceed the current facility's capacity.
Renegotiate collective bargaining agreements with police, fire and public works unions	The Village and FOP reached a voluntary agreement. Negotiations with Fire and Public Works bargaining units continue.
Implement Information Technology security improvements and network restructuring	Pending completion by end of the Fiscal Year.

VILLAGE BOARD STRATEGIC GOAL: ECONOMIC DEVELOPMENT

GOALS	STATUS
Implement development strategies for Lake Street and Lathrop Avenue	The Village Board and development partners have been working to complete property acquisition and commencement of the planned development application process.
Implement strategies to redevelop TIF Districts along North Avenue and Madison Street including updating the Comprehensive Plan and Corridor Plan	The Village Board approved creation of a TIF district along Madison Street and the process of updating the Comprehensive Plan is expected to begin in the fourth quarter of FY 2017.
Redevelop Village-owned property at Lake Street and Park Avenue	The Village Board of Trustees decided to issue a new Request for Proposals and engaged a consultant to assist the Village in the process.

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 2016		FY 2017		FY 2018
	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	14% increase	5% Increase	5% Increase	5% Increase
Retain or Improve Number of Resident Email Addresses	Retain 95% of e-mail addresses (2,295 total address)	Retained 95% of email addresses (3,183 total addresses)	Retain 95% of e-mail addresses	Retained 98% of email addresses (3,122 total addresses)	Retain 95% of e-mail addresses
Increase Number of Employees Participating in the Flexible Benefit Program (FSA-125)	10%	6.5% (31)	5%	8.8% (34)	5%
Retain ICMA Performance Measurement Certificate of Achievement	Obtain	Obtained	Retain	Retained	Retain and create plan for improving to certificate of distinction
FOIA Response Time - Commercial Requests responded to within state guidelines	100%	100%	100%	100%	100%
FOIA Response Time - Non-Commercial Requests responded to within state guidelines	100%	100%	100%	100%	100%

ACTIVITY MEASURES

Projected through the end of the fiscal year.

Measure	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Vehicle Stickers- Passenger	5,823	5,700	6,048	5,732	5,483
Vehicle Stickers- Seniors	929	913	915	941	934
Vehicle Stickers- Trucks	142	126	135	134	120
Vehicle Stickers- Motorcycles	107	93	127	110	105
Vehicle Stickers- Total	7,001	6,832	7,225	6,917	6,642
Vehicle Stickers- Late Notices Issued	1,098	523	1,569	1,040	1,100
Vehicle Stickers- Late Fees Assessed	646	644	558	645	496
Vehicle Stickers- Online Payments	1,425	1,493	1,535	1,809	1,859
Vehicle Sticker Sales	\$294,215	\$296,728	\$305,150	\$289,085	\$279,820
Accounts Payable Checks Printed	2,200	2,035	2,138	2,276	2,230
Real Estate Transfer Stamps Issued	211	230	195	186	225
Animal Tags Issued	294	274	256	142	243
Cash Receipts	25,780	27,307	27,211	27,676	26,786
Invoices Issued	285	141	147	128	138
Freedom of Information Requests	100	128	135	130	124
Auto Liability Claims	2	2	1	1	1
Auto Physical Damage	4	4	3	3	8
General Liability Claims	3	5	7	8	4
Village Property Damage Claims	7	14	10	8	16
Workers Compensation Claims	9	8	11	10	5

Village of River Forest
Budget Detail by Account
Fiscal Year 2018 Budget

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	\$ Chg FY 2017-18	% Chg FY 2017-18
10	Administration							
01-10-00-51-0200	Salaries Regular	456,539	474,788	522,115	563,477	562,853	40,738	7.8%
01-10-00-51-1700	Overtime	2,503	50	1,000	295	1,000	0	0.0%
01-10-00-51-1950	Insurance Refusal Reimb	1,500	1,500	1,500	1,500	1,500	0	0.0%
01-10-00-51-3000	Part-Time Salaries	36,750	57,470	24,810	24,615	5,000	(19,810)	-79.8%
	Personal Services	497,292	533,808	549,425	589,887	570,353	20,928	3.8%
01-10-00-52-0320	FICA	27,202	29,499	30,806	29,780	32,065	1,259	4.1%
01-10-00-52-0325	Medicare	6,925	7,635	8,036	7,660	8,342	306	3.8%
01-10-00-52-0330	IMRF	60,126	67,252	66,135	63,430	63,370	(2,765)	-4.2%
01-10-00-52-0350	Employee Assistance Program	1,735	1,781	1,750	1,750	1,750	0	0.0%
01-10-00-52-0375	Fringe Benefits	7,200	7,550	7,770	7,770	7,890	120	1.5%
01-10-00-52-0400	Health Insurance	38,812	47,134	56,967	54,960	56,802	(165)	-0.3%
01-10-00-52-0420	Health Insurance - Retirees	4,729	1,875	1,983	670	0	(1,983)	-100.0%
01-10-00-52-0425	Life Insurance	653	738	531	713	696	165	31.1%
01-10-00-52-0430	VEBA Contributions	8,587	12,262	13,140	12,170	13,341	201	1.5%
01-10-00-52-0500	Wellness Program	789	1,309	1,250	1,350	1,500	250	20.0%
	Benefits	156,758	177,035	188,368	180,253	185,756	(2,612)	-1.4%
01-10-00-53-0200	Communications	20,765	22,139	24,700	25,510	27,025	2,325	9.4%
01-10-00-53-0300	Audit Services	21,430	21,490	24,130	21,410	25,090	960	4.0%
01-10-00-53-0350	Actuarial Services	20,145	3,687	8,000	4,965	18,800	10,800	135.0%
01-10-00-53-0380	Consulting Services	111,709	82,370	130,000	126,500	114,500	(15,500)	-11.9%
01-10-00-53-0410	IT Support	80,373	197,402	117,900	153,540	133,400	15,500	13.1%
01-10-00-53-0429	Vehicle Sticker Program	15,288	16,185	16,965	17,115	17,115	150	0.9%
01-10-00-53-1100	Health/Inspection Services	3,300	15,000	15,000	15,000	15,500	500	3.3%
01-10-00-53-1250	Unemployment Claims	2,938	0	5,000	0	5,000	0	0.0%
01-10-00-53-2100	Bank Fees	10,136	8,326	10,830	10,669	11,271	441	4.1%
01-10-00-53-2200	Liability Insurance	307,392	332,434	337,130	308,324	310,453	(26,677)	-7.9%
01-10-00-53-2250	IRMA Liability Deductible	14,606	30,843	23,640	49,660	74,974	51,334	217.1%
01-10-00-53-3300	Maint of Office Equipment	11,068	11,358	11,905	10,500	11,505	(400)	-3.4%
01-10-00-53-4100	Training	5,645	5,840	7,000	5,090	7,000	0	0.0%
01-10-00-53-4150	Tuition Reimbursement	6,821	0	0	0	0	0	0.0%
01-10-00-53-4250	Travel & Meeting	8,239	8,149	7,950	7,810	9,550	1,600	20.1%
01-10-00-53-4300	Dues & Subscriptions	18,864	23,884	22,000	21,875	24,035	2,035	9.3%
01-10-00-53-4350	Printing	3,169	8,620	2,900	6,310	5,400	2,500	86.2%
01-10-00-53-4400	Medical & Screening	12,204	5,395	1,550	7,540	1,550	0	0.0%
01-10-00-53-5300	Advertising/Legal Notice	2,844	4,949	2,550	2,920	2,600	50	2.0%
01-10-00-53-5400	Damage Claims	0	0	0	0	0	0	0.0%
01-10-00-53-5600	Employee Recognition	6,761	11,412	7,625	9,455	8,000	375	4.9%
	Contractual Services	683,697	809,483	776,775	804,193	822,768	45,993	5.9%
01-10-00-54-0100	Office Supplies	15,288	12,194	16,875	16,220	16,125	(750)	-4.4%
01-10-00-54-0150	Office Equipment	5,703	3,281	5,000	3,900	5,000	0	0.0%
01-10-00-54-1300	Postage	13,883	10,381	11,000	12,210	13,500	2,500	22.7%
	Materials & Supplies	34,874	25,856	32,875	32,330	34,625	1,750	5.3%
01-10-00-57-5002	Transfer to Water and Sewer	0	382,300	0	0	0	0	0.0%
01-10-00-57-5031	Transfer to TIF-Madison	25,000	25,000	25,000	60,000	50,000	25,000	100.0%
01-10-00-57-5032	Transfer to TIF-North	25,000	25,000	25,000	25,000	0	(25,000)	-100.0%
	Other Financing Uses	50,000	432,300	50,000	85,000	50,000	0	0.0%
10	Administration	1,422,621	1,978,482	1,597,443	1,691,663	1,663,502	66,059	4.1%

BUDGET SNAPSHOT

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET
Contractual Services	\$494,924	\$446,863	\$462,226	\$557,094
Commodities	-	-	-	-
Total	\$494,924	\$446,863	\$462,226	\$557,094

DEPARTMENT DESCRIPTION

The Village contracts with the West Suburban Consolidation Dispatch Center (WSCDC) for Police and Fire Emergency 9-1-1 Dispatch services. WSCDC provides service for the Villages of Elmwood Park, Forest Park, Oak Park, River Forest and the City of Park Ridge and serves more than 140,000 residents. The Village of Forest Park joined at the end of FY 2017.

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 \$4.3 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 2017 WSCDC Budget increased by 23.5% from the previous budget amount.

	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	FY 2018 BUDGET
WSCDC Budget	\$4,136,042	\$3,320,522	\$3,478,864	\$4,298,089
RF Costs	\$556,166	\$406,432	\$425,813	\$537,544
RF Percent of WSCDC	13.45%	12.24%	12.24%	12.02%

WSCDC is funded by contributions from each member based on their respective call volume. Due to a change in the method of call data collection for all entities, River Forest call volume increased substantially, but provides a more accurate count of actual call events. This change, and the expansion in WSCDC's budget due to the addition of Forest Park, accounts for the \$111,731 increase in the Village's FY 2018 contribution. River Forest's participant allocation went to 12.02% of the WSCDC due to data collection change and expansion of WSCDC.

PERSONNEL SUMMARY

There are no personnel assigned to this division.

Village of River Forest
Budget Detail by Account
Fiscal Year 2018 Budget

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	\$ Chg FY 2017-18	% Chg FY 2017-18
14	E911							
01-14-00-53-0200	Telephone	10,313	6,449	0	0	0	0	
01-14-00-53-0380	Consulting Services	114	375	5,000	1,250	3,000	(2,000)	-40.0%
01-14-00-53-0410	IT Support	8,000	51,313	8,000	8,000	8,000	0	0.0%
01-14-00-53-3100	Maintenance of Equipment	0	0	500	250	500	0	0.0%
01-14-00-53-4100	Training	0	995	550	1,050	1,050	500	90.9%
01-14-00-53-4250	Travel & Meeting	0	0	1,500	533	1,500	0	0.0%
01-14-00-53-4275	WSCDC Contribution	516,408	430,730	425,813	448,973	537,544	111,731	26.2%
01-14-00-53-4277	Citizens Corps Council	1,514	5,062	5,000	2,170	5,000	0	0.0%
01-14-00-53-4278	Medical Reserve Corp	778	0	500	0	500	0	0.0%
	Contractual Services	537,127	494,924	446,863	462,226	557,094	110,231	24.7%
14	E911	537,127	494,924	446,863	462,226	557,094	110,231	24.7%

Fire and Police Commission

BUDGET SNAPSHOT

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET
Personal Services	-	-	-	-
Employee Benefits	-	-	-	-
Contractual Services	\$35,504	\$28,825	\$10,025	\$20,075
Commodities	-	\$150	\$25	\$150
Transfers	-	-	-	-
Total	\$35,504	\$28,975	\$10,050	\$20,225

DEPARTMENT DESCRIPTION

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.

BUDGET ANALYSIS

The FY 2018 Budget includes funds for the creation of a new Police Officer eligibility list as the current list expires in FY 2018.

PERSONNEL SUMMARY

There are no personnel assigned to this division.

**Village of River Forest
Budget Detail by Account
Fiscal Year 2018 Budget**

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	\$ Chg FY 2017-18	% Chg FY 2017-18
15	Police & Fire Commission							
01-15-00-53-0400	Secretarial Services	1,230	527	7,500	1,000	4,000	(3,500)	-46.7%
01-15-00-53-0420	Legal Services	0	423	2,500	0	2,500	0	0.0%
01-15-00-53-4250	Travel & Meeting	76	0	200	0	200	0	0.0%
01-15-00-53-4300	Dues & Subscriptions	375	0	375	375	375	0	0.0%
01-15-00-53-4400	Medical & Screening	1,830	1,463	2,500	3,650	2,500	0	0.0%
01-15-00-53-4450	Testing	8,666	31,376	15,000	5,000	10,000	(5,000)	-33.3%
01-15-00-53-5300	Advertising/Legal Notice	3,539	1,655	750	0	500	(250)	-33.3%
	Contractual Services	15,716	35,444	28,825	10,025	20,075	(8,750)	-30.4%
01-15-00-54-0100	Office Supplies	0	0	150	0	150	0	0.0%
01-15-00-54-1300	Postage	0	60	0	25	0	0	0.0%
	Materials & Supplies	0	60	150	25	150	0	0.0%
15	Police & Fire Commission	15,716	35,504	28,975	10,050	20,225	(8,750)	-30.2%

Building & Development

BUDGET SNAPSHOT

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET
Personal Services	\$213,220	\$230,247	\$227,494	\$241,863
Employee Benefits	\$57,902	\$82,877	\$92,545	\$97,706
Contractual Services	\$89,595	\$96,770	\$123,790	\$106,175
Commodities	\$399	\$1,614	\$590	\$1,550
Transfers	\$0	\$3,174	\$3,174	3,005
Total	\$361,116	\$414,682	\$447,693	\$450,299

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 2018 proposed budget includes the reclassification of the Code Enforcement position to Building/Zoning Inspector. There is no immediate impact to the budget as the number of working hours (30) are not changing and the current salary rate is within the range for this position. The budget also includes an increase in the number of hours from 30 (semi-full time) to 40 (full time) for an Administrative Clerk position with duties that span the Administration, Finance and Building Department functions. The budget also includes additional professional services to meet the customer service needs of growing building activity.

PERSONNEL SUMMARY

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET
Building & Development	3.5	3.75	3.75

**VILLAGE OF RIVER FOREST, ILLINOIS
BUILDING OVERVIEW
FISCAL YEAR 2018 BUDGET**

LOOKING FORWARD: 2018 OBJECTIVES

Village Board Strategic Goal: Customer Service

1. Complete renovations to lobby to improve customer service
2. Investigate and include improved customer service options in website updates such as online permit and license applications
3. Investigate online portal to GIS that would allow residents and customers to access building department records online

Village Board Strategic Goal: Quality of Life

1. Continue evaluation and proactive strategy of identifying unsafe structures and working with property owners to bring them into voluntary compliance.
2. Work alongside Fire Department to evaluate and update the Village's Building Code
3. Implement any changes or recommendations generated by the Comprehensive Plan update

Village Board Strategic Goal: Performance & Efficiency

1. Continue scanning Building Department records for more efficient search and retrieval
2. Investigate and implement upgrades to the Village's land and license management software; 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 2018 BUDGET**

REVIEWING THE YEAR: 2017 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: PERFORMANCE & EFFICIENCY

GOALS	STATUS
Identify and implement strategies to integrate building department data with the GIS	Village staff met with its GIS technician to establish a five year records integration plan that will link building department records with GIS and Laserfiche. This year the Village's GIS technician established a link between GIS and Springbrook to display active permits for each address.
Create a list of River Forest addresses that are not tied to individual Utility Billing accounts to assist field personnel in inspections	Village staff met with its GIS technician to establish a five year records integration plan. There will be an organization-wide effort to line-up addresses and data so that addressing is uniform across dispatch, utility billing, building department records, etc. This goal will be included in GIS improvements.
Evaluate other building permit software to determine if greater efficiencies could be achieved	Staff has begun evaluating possible solutions and participating in demonstrations of new programs. Funds have been budgeted in Fiscal Year 2018 CIP for new land and license management software.

VILLAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOAL	STATUS
Create user-friendly documents that guide customers through the most frequently utilized zoning regulations	Village staff created a planned development process guide to assist applicants in understanding the various requirements and processes associated with obtaining a planned development permit. Village staff will also complete a guide for variations and re-subdivisions before the end of the Fiscal Year.
Train Code Enforcement Officer to assist with miscellaneous permit review functions and provide additional customer support	Training courses attended through B&F Technical Code Academy. Code Enforcement began conducting small project plan reviews, pre-construction inspections and other inspections.
Continue audit of Village code(s)	Completed. The Building and Fire Departments will be evaluating the differences between the existing building code and newer versions and may bring recommendations for updates and amendments to the Village Board for review in FY 2018.

VILLAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

GOALS	STATUS
Implement options for online permit and contractor licensing application and payment options through use of Laserfiche online portal	Village will include this upgrade in its website redesign project which is expected to conclude in the first quarter of Fiscal Year 2018.

**VILLAGE OF RIVER FOREST, ILLINOIS
BUILDING OVERVIEW
FISCAL YEAR 2018 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 2016		FY 2017		FY 2018
	GOAL	ACTUAL	GOAL	ACTUAL (1 ST – 3 RD QUARTERS)	GOAL
Plan Reviews of Large Projects Completed in 3 Weeks or Less	95%	81% (115 of 142)	95%	55%	95%
Re-Reviews of Large Projects Completed in 2 weeks or Less	95%	92% (167 of 182)	95%	65%	95%
Plan Reviews of Small Projects Completed in 5 Days or Less	95%	97% (77 of 79)	95%	100%	95%
Express Permits Issued at Time of Application	100%	99% (244 of 246)	100%	99%	100%
Village Inspections Completed within 24 Hours of Request	100%	100%	100%	100%	100%
Contractual Inspections Passed	80%	93%	80%	93%	80%

**VILLAGE OF RIVER FOREST, ILLINOIS
BUILDING OVERVIEW
FISCAL YEAR 2018 BUDGET**

ACTIVITY MEASURES

Projected through the end of the fiscal year.

Measure	FY 2014	FY 2015	FY 2016	FY 2017
Building Permits	158	252	163	173
Plumbing Permits	190	259	245	239
Electrical Permits	168	222	199	182
Temporary Obstruction Permits	70	86	73	85
Street Opening Permits	4	15	27	28
Miscellaneous Permits*	334	449	626	636
Building Inspections	403	600	714	801
Electrical Inspections	264	300	335	354
Plumbing Inspections	262	350	447	477
Code Enforcement Inspections	300	312	387	108
Code Enforcement Citations	50	70	65	54
Food Service Establishment Inspections				78
Routine	-	-	-	5
Re-Inspection				5
Complaint/Other				

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

Village of River Forest
Budget Detail by Account
Fiscal Year 2018 Budget

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	\$ Chg FY 2017-18	% Chg FY 2017-18
20	Building and Development							
01-20-00-51-0200	Full-Time Salaries	159,064	169,614	177,523	190,870	239,513	61,990	34.9%
01-20-00-51-1700	Overtime	0	0	1,000	0	1,000	0	0.0%
01-20-00-51-1950	Insurance Refusal Reimbmt	2,700	2,139	2,700	1,350	1,350	(1,350)	-50.0%
01-20-00-51-3000	Part-Time Salaries	24,365	41,467	49,024	35,274	0	(49,024)	-100.0%
	Personal Services	186,129	213,220	230,247	227,494	241,863	11,616	5.0%
01-20-00-52-0320	FICA	11,530	13,081	13,879	13,060	14,679	800	5.8%
01-20-00-52-0325	Medicare	2,697	3,059	3,317	3,050	3,505	188	5.7%
01-20-00-52-0330	IMRF	22,502	23,975	27,465	24,165	26,793	(672)	-2.4%
01-20-00-52-0375	Fringe Benefits	1,674	2,100	2,040	2,100	2,040	0	0.0%
01-20-00-52-0400	Health Insurance	3,317	12,917	31,483	43,695	44,199	12,716	40.4%
01-20-00-52-0425	Life Insurance	97	97	125	135	144	19	15.2%
01-20-00-52-0430	VEBA Contributions	1,598	2,673	4,568	6,340	6,346	1,778	38.9%
	Benefits	43,415	57,902	82,877	92,545	97,706	14,829	17.9%
01-20-00-53-0370	Professional Services	62,183	11,253	11,250	7,285	10,350	(900)	-8.0%
01-20-00-53-1300	Inspection Services	55,158	59,194	60,500	60,815	63,100	2,600	4.3%
01-20-00-53-1305	Plan Review Services	21,541	16,645	20,000	49,670	30,000	10,000	50.0%
01-20-00-53-3200	Vehicle Maintenance	347	752	1,595	800	800	(795)	-49.8%
01-20-00-53-4100	Training	197	1,125	2,500	4,400	1,000	(1,500)	-60.0%
01-20-00-53-4300	Dues & Subscriptions	184	192	175	170	175	0	0.0%
01-20-00-53-5300	Advertising/Legal Notices	1,078	434	750	650	750	0	0.0%
	Contractual Services	140,688	89,595	96,770	123,790	106,175	9,405	9.7%
01-20-00-54-0100	Office Supplies	1,165	0	400	190	400	0	0.0%
01-20-00-54-0150	Office Equipment	0	0	150	50	150	0	0.0%
01-20-00-54-0200	Gas & Oil	69	399	564	300	500	(64)	-11.3%
01-20-00-54-0600	Operating Supplies	186	0	500	150	500	0	0.0%
	Materials & Supplies	1,420	399	1,614	690	1,550	(64)	-4.0%
01-20-00-57-5013	Transfer to CERF	0	0	3,174	3,174	3,005	(169)	-5.3%
	Other Financing Uses	0	0	3,174	3,174	3,005	(169)	-5.3%
20	Building and Development	371,652	361,116	414,682	447,693	450,299	35,617	8.6%

BUDGET SNAPSHOT

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET
Personal Services	-	-	-	-
Employee Benefits	-	-	-	-
Contractual Services	\$187,315	\$162,000	\$167,295	\$142,000
Commodities	-	-	-	-
Transfers	-	-	-	-
Total	\$187,315	\$162,000	\$167,295	\$142,000

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 2017 the Village incurred additional legal fees as a result of three public safety disability pension applications, ongoing negotiations with two of the three bargaining units and a petition by the Fire Lieutenants to join the same bargaining unit as the Firefighters/Paramedics.

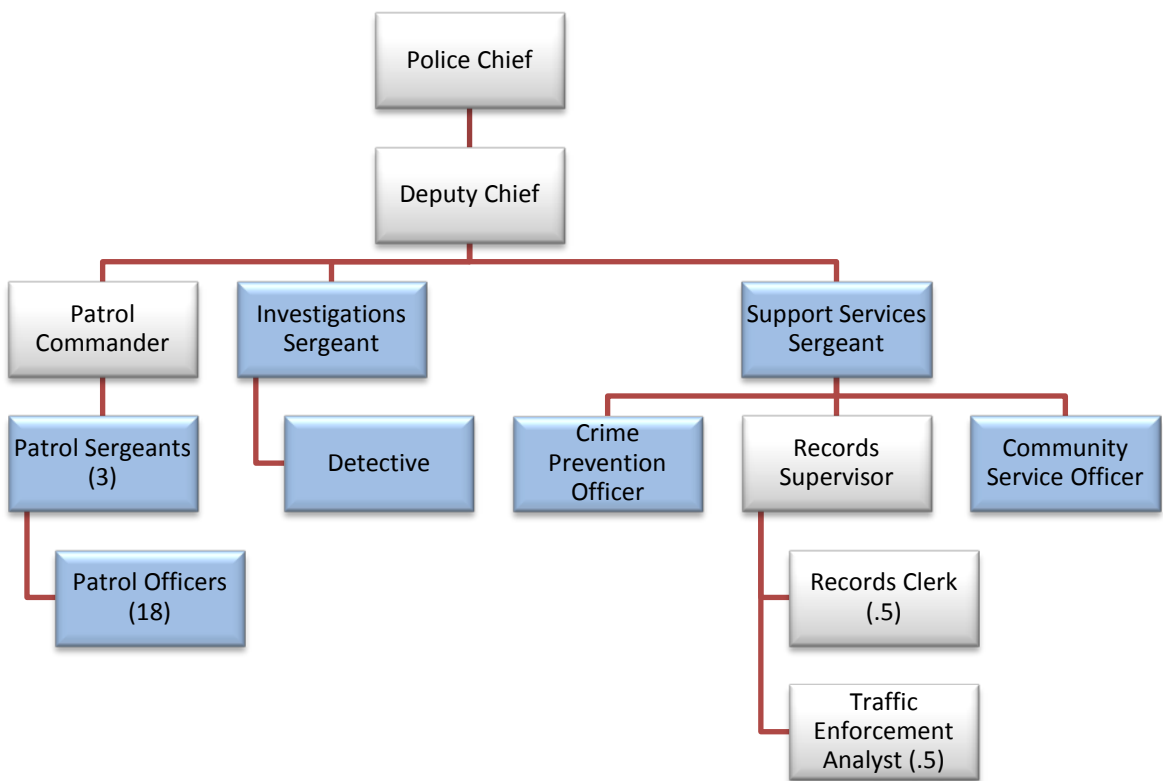
PERSONNEL SUMMARY

There are no personnel assigned to this division.

**Village of River Forest
Budget Detail by Account
Fiscal Year 2018 Budget**

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	\$ Chg FY 2017-18	% Chg FY 2017-18
30	Legal Services							
01-30-00-53-0420	Labor and Emplmnt Legal Svc	40,416	64,948	40,000	56,585	30,000	(10,000)	-25.0%
01-30-00-53-0425	Village Attorney	156,523	111,367	110,000	98,710	100,000	(10,000)	-9.1%
01-30-00-53-0426	Village Prosecutor	12,000	11,000	12,000	12,000	12,000	0	0.0%
	Contractual Services	208,939	187,315	162,000	167,295	142,000	(20,000)	-12.3%
30	Legal Services	208,939	187,315	162,000	167,295	142,000	(20,000)	-12.3%

Police Organizational Chart



BUDGET SNAPSHOT

CATEGORY	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET
Personal Services	\$3,040,132	\$3,127,018	\$3,110,603	\$3,255,151
Employee Benefits	\$1,772,785	\$2,048,874	\$1,961,461	\$2,175,798
Contractual Services	\$254,150	\$240,438	\$225,574	\$248,967
Commodities	\$107,305	\$147,487	\$121,970	\$140,661
Transfers	\$150,534	\$140,764	\$140,764	\$137,854
Total	\$5,324,907	\$5,704,581	\$5,560,372	\$5,958,431

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, 3 sergeants (one per shift) and a patrol commander. 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.

The Investigations Division consists of one detective sergeant and one detective 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 Administration Division includes the police chief, deputy chief, support services sergeant, crime prevention, records, community service officer and part-time personnel. This division provides support to patrol and investigations by developing the department's objectives, operating budget 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 red light camera administration.

BUDGET ANALYSIS

For FY18, a slight increase of 3.50% in Personal Services is noted. This increase is primarily due to labor/management contractual obligations; which includes cost of living increases, specialist pay, and educational incentives. With regard to Benefits, a 7.26% increase coincides with the personnel service costs. This increase is primarily due to a growing pension and health insurance costs. A 3.17% decrease in Contractual Services is budgeted for FY18. The decrease is due to lower costs in the line items of Administrative Adjudication, Maintenance of Buildings, and Community Support Services. A moderate decrease of 4.62% is noted for Materials and Supplies in FY18. This decrease is primarily due to lower anticipated Gas and Oil prices.

PERSONNEL SUMMARY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET
Sworn Officers	28	28	28
Non-Sworn	3	3	3
TOTAL POLICE FTEs	31	31	31

LOOKING FORWARD: FY2018 OBJECTIVES

Village Board Strategic Goal: Customer Service

Improve the quality of external communication to the residents. By working with the Management Analyst, the department goal will be to review best practices of local area police departments to determine if there is a more customer friendly way to alert residents of emerging crime patterns and sending out crime avoidance tips.

Work with the GIS consortium to determine if a crime map can be created from CAD reports and made available on the village website. This will allow residents to review a crime pin map in order to increase transparency.

Village Board Strategic Goal: Quality of Life

Reduce the amount of burglaries by 10%. In 2016 the department experienced a 19% increase in reported burglaries. This was mainly due to residents leaving their vehicles or garages unsecured allowing opportunistic criminals easy access. In conjunction with the goal to improve external communication, the police department will create an awareness campaign in hopes to reduce the amount of reported burglaries.

Village Board Strategic Goal: Performance & Efficiency

Identify recurring performance issues and develop roll call training to address these topics. By identifying recurring performance issues such as officer involved traffic accidents, officer injuries, citizen complaints or use of force, the department can tailor roll-call training in order to reduce the occurrence of these problems.

Review and update department policies and procedures. In order to reduce potential for liability to the department, policies and procedures in the area of Use of Force, Pursuits, Investigations, Arrests, etc. should be reviewed regularly to determine if new laws affect department guidelines.

REVIEWING THE YEAR: FY2017 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOALS	STATUS
Police Officers routinely respond to individuals who are in a mental health crisis. However, officers receive limited training in identifying mental health related issues. In collaboration with the Oak Park Township and other mental health counseling services, the objective would be to increase officer's awareness of mental health including receiving training in crisis intervention.	This fiscal year the police department has sent officers to over 268 hours of training related to mental health awareness, including Crisis Intervention, Ethnic and Cultural Awareness, Mental Health First Aid for Law Enforcement Professionals and Verbal and Tactical De-Escalation.
Work with Township senior services to provide seminars to senior citizens concerning the myriad of problems a senior could encounter including how to reduce becoming a victim of a crime, identifying typical senior scams and senior driving related issues.	The police department participates in the annual Celebrating Senior Week and provides training on a myriad of safety topics for seniors. In addition, the department created a visiting caregiver program which provides the caregiver a parking waiver for overnight and time-limit parking.

VILLAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

GOAL	STATUS
Develop a safe school zone program. Safety at and around all our schools is a primary objective of the River Forest Police Department. To enhance the safety of pedestrians, motorists, and bicyclists, the Department will create School Safety Zones. Within the zones all public and private educational facilities will be included, and will allow for the agency to maximize the use of resources in targeted areas. Officers assigned to these School Safety Zones will engage in traffic enforcement, parking enforcement, pedestrian over watch, and other community policing strategies. Officers will work in concert with school administrators and staff to address problem areas. Department personnel will utilize vehicle, bicycle, and foot patrol tactics to enhance safety in these designated zones.	The police department has created daily traffic enforcement missions around the school zones, in FY17 the department conducted over 300 enforcement missions around the schools, and periodically placed the speed trailer on major thoroughfares near the schools.
Working in collaboration with the Township Senior Services to collect data on seniors who may be in need of more attention due to health concerns and/or becoming victim of crimes. The information can be shared with the fire department allowing them to tailor their response to a call for an ambulance involving a senior who is having a	The Support Services unit reviews the daily calls for service and will flag a senior resident who may be in need of further assistance. Our senior liaison officer will notify the township if a senior will benefit from their services. In addition, if a senior is not already in

health related incident.	the CAD system, a note (ex. Suffers from Dementia) will be placed in the file in order to alert the responding officers.
Implementation of Too Good for Drugs. In FY 2016, the Department started a pilot program called Too Good for Drugs. The pilot program was taught at two of the private schools and has been successful. The objective for FY17 will be to expand the program by offering it to both public and private school fifth grade students.	This program has been successful in the private schools, and District 90 began implementing the program this school year at Roosevelt middle school.

VILLAGE BOARD STRATEGIC GOAL: PERFORMANCE AND EFFICIENCY

GOAL	STATUS
The Department is always trying to look for opportunities to enhance supervision, accountability and improve performance. As part of the FY 17 objectives the department will add new performance measurements that include monitoring citizen complaints and use of force incidents. We will also seek training for mid-level supervisors allowing them to develop their skills and abilities to evaluate their subordinates.	The performance measures were added at the beginning of FY17. As of January 2017, there were no formal citizen complaints and four use of force incidents. The department also added Corporals as supervisors in order to increase supervision on the patrol shifts. In addition the department sent supervisors to over 334 hours of training including Supervisor Liability, Constitutional Use of Force and Decision making for Critical Incidents.
During FY 2017, the department will be exploring improved technology such as a new in-car video camera system that will allow real time streaming of critical incidents and will have the capability of integrating with body cameras in the future.	In December, the department purchased a new in-car camera system that allows real time streaming of critical incidents.
The department will explore scheduling software that will enhance our ability to track time-off and improve manpower allocation and staffing. This type of software is designed to minimize scheduling errors and time spent tracking personnel including vacation, overtime and sick time accrual and usage. Officers can access the schedule online in order to determine if time-off is available and request time-off by filing out an online form.	In January 2017 the department purchased new scheduling software that allows better tracking of time-off and improves manpower allocation. Once officers receive training on the software they will be able to track their time-off, requests vacation, track compensation time and request switch days electronically.

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 2016		FY 2017		FY 2018
	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	3:44 minutes	4:00 minutes	3:40 minutes	4:00 minutes
Staff Injuries on Duty Resulting in Lost Work Days	 50%	4 injuries	 50%	0 Injuries	0 days lost
Reduction in Number of Claims Filed for Property or Vehicle Damage Caused by the Police Department	0 Claims	0 Claims	0 Claims	2 Claims	0 Claims
Improve Communication with Bargaining Unit and Reduce Number of Grievances	 25%	4 Grievances	 25%	1 Grievance	0 Grievances
Reduce Overtime and Improve Morale by Reducing Sick Leave Usage. Comparison of FY15 and FY16	 10 %	78.5 days 3 FMLA	 10 %	74.50 days 4 FMLA	 10 %

ACTIVITY MEASURES

Activity is measured by calendar year.

Measure	2013	2014	2015	2016
Calls for Service/Events ***	9,762	9,747	***	21,500
Part I Offenses*	305	263	282	308
Part II Offenses**	873	775	762	841
Traffic Citations	3,557	3,411	2,962	2,680
Parking and Compliance Citations	6,997	7,210	5,171	5,357
Traffic Accidents	514	573	588	554
Part I Arrests- Adult	118	95	102	102
Part I Arrests- Juvenile	9	10	15	7
Part II Arrests- Adult	671	583	627	564
Part II Arrests- Juvenile	15	22	16	22
Special Event Permits	15	16	10	16
Film Permits	21	40	35	26

* 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.

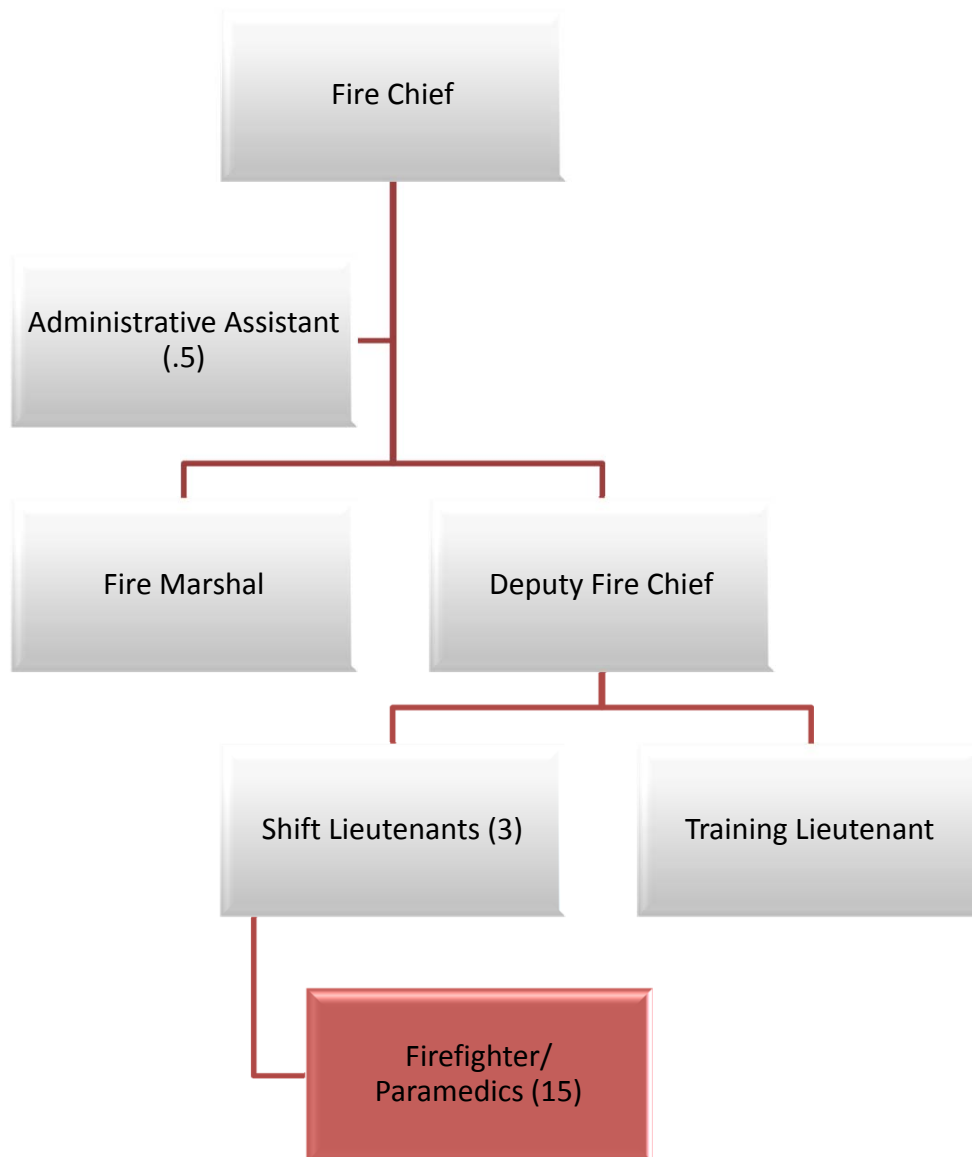
Village of River Forest
Budget Detail by Account
Fiscal Year 2018 Budget

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	\$ Chg FY 2017-18	% Chg FY 2017-18
40	Police Department							
01-40-00-51-0100	Salaries Sworn	2,446,258	2,497,154	2,588,965	2,573,479	2,693,222	104,257	4.0%
01-40-00-51-0200	Salaries Regular	122,381	114,275	119,322	119,322	124,130	4,808	4.0%
01-40-00-51-1500	Specialist Pay	34,954	37,026	30,500	33,560	35,550	5,050	16.6%
01-40-00-51-1600	Holiday Pay	100,375	100,266	116,706	116,230	120,946	4,240	3.6%
01-40-00-51-1700	Overtime	179,108	218,715	175,000	175,000	175,000	0	0.0%
01-40-00-51-1727	IDOT STEP Overtime	10,015	6,994	25,500	19,788	28,688	3,188	12.5%
01-40-00-51-1800	Educational Incentives	33,000	34,550	34,700	41,850	39,750	5,050	14.6%
01-40-00-51-3000	Part-Time Salaries	13,674	31,152	36,325	31,374	37,865	1,540	4.2%
	Personal Services	2,939,765	3,040,132	3,127,018	3,110,603	3,255,151	128,133	4.1%
01-40-00-52-0320	FICA	8,258	8,864	10,735	10,735	11,129	394	3.7%
01-40-00-52-0325	Medicare	39,614	41,153	42,779	42,779	44,448	1,669	3.9%
01-40-00-52-0330	IMRF	20,461	20,078	20,280	20,280	22,455	2,175	10.7%
01-40-00-52-0375	Fringe Benefits	1,800	1,800	1,800	1,800	1,800	0	0.0%
01-40-00-52-0400	Health Insurance	424,998	414,773	474,767	474,767	468,627	(6,140)	-1.3%
01-40-00-52-0420	Health Insurance - Retirees	91,944	90,861	85,732	85,732	82,982	(2,750)	-3.2%
01-40-00-52-0425	Life Insurance	2,032	1,974	1,656	1,656	1,966	310	18.7%
01-40-00-52-0430	VEBA Contributions	82,570	62,765	81,481	81,481	87,925	6,444	7.9%
01-40-00-53-0009	Contribution to Police Pension	1,098,682	1,130,517	1,329,644	1,242,231	1,454,466	124,822	9.4%
	Benefits	1,770,359	1,772,785	2,048,874	1,961,461	2,175,798	126,924	6.2%
01-40-00-53-0200	Communications	3,490	3,424	3,550	3,550	3,068	(482)	-13.6%
01-40-00-53-0385	Administrative Adjudication	24,341	21,660	29,220	21,300	23,220	(6,000)	-20.5%
01-40-00-53-0410	IT Support	2,951	2,452	6,367	6,360	11,367	5,000	78.5%
01-40-00-53-0430	Animal Control	0	3,560	2,500	1,560	2,500	0	0.0%
01-40-00-53-3100	Maint of Equipment	9,538	11,461	14,850	13,133	14,816	(34)	-0.2%
01-40-00-53-3200	Maintenance of Vehicles	45,801	37,340	46,500	46,500	42,737	(3,763)	-8.1%
01-40-00-53-3600	Maintenance of Buildings	1,541	56	4,340	4,340	3,000	(1,340)	-30.9%
01-40-00-53-4100	Training	14,874	18,323	18,050	18,050	20,950	2,900	16.1%
01-40-00-53-4200	Community Support Services	94,305	136,318	89,607	89,607	96,855	7,248	8.1%
01-40-00-53-4250	Travel & Meeting	1,367	1,354	4,450	3,450	4,450	0	0.0%
01-40-00-53-4300	Dues & Subscriptions	6,736	9,077	10,349	10,058	10,349	0	0.0%
01-40-00-53-4350	Printing	4,303	4,543	5,640	3,206	5,640	0	0.0%
01-40-00-53-4400	Medical & Screening	1,528	4,582	5,015	4,460	5,015	0	0.0%
01-40-00-53-5400	Damage Claims	1,989	0	0	0	5,000	5,000	
	Contractual Services	212,764	254,150	240,438	225,574	248,967	8,529	3.5%
01-40-00-54-0100	Office Supplies	4,237	5,439	10,500	8,604	10,500	0	0.0%
01-40-00-54-0200	Gas & Oil	50,865	40,466	45,276	33,280	38,300	(6,976)	-15.4%
01-40-00-54-0300	Uniforms Sworn Personnel	27,684	27,242	27,000	27,000	27,000	0	0.0%
01-40-00-54-0310	Uniforms Other Personnel	219	155	800	800	800	0	0.0%
01-40-00-54-0400	Prisoner Care	2,248	1,776	2,608	2,608	2,608	0	0.0%
01-40-00-54-0600	Operating Supplies	2,514	2,996	9,868	8,368	9,868	0	0.0%
01-40-00-54-0601	Radios	5,034	2,464	12,095	10,095	12,095	0	0.0%
01-40-00-54-0602	Firearms and Range Supplies	11,225	10,583	15,440	13,440	15,440	0	0.0%
01-40-00-54-0603	Evidence Supplies	4,324	2,584	6,100	5,100	6,100	0	0.0%
01-40-00-54-0605	DUI Expenditures	1,239	3,584	3,800	4,299	6,600	2,800	73.7%
01-40-00-54-0610	Drug Forfeiture Expenditures	3,002	2,430	6,000	3,002	5,000	(1,000)	-16.7%
01-40-00-54-0615	Article 36 Exp	8,975	7,586	8,000	5,374	6,350	(1,650)	-20.6%
	Materials & Supplies	121,566	107,305	147,487	121,970	140,661	(6,826)	-4.6%

Village of River Forest
Budget Detail by Account
Fiscal Year 2018 Budget

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	\$ Chg FY 2017-18	% Chg FY 2017-18
01-40-00-57-5013	Transfer to CERF	156,720	150,535	140,764	140,764	137,854	(2,910)	-2.1%
	Other Financing Uses	156,720	150,535	140,764	140,764	137,854	(2,910)	-2.1%
40	Police Department	5,201,174	5,324,907	5,704,581	5,560,372	5,958,431	253,850	4.4%

Fire Organizational Chart



Lt. MOA

IAFF

BUDGET SNAPSHOT

CATEGORY	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET
Personal Services	\$2,489,450	\$2,489,698	\$2,343,262	\$2,335,348
Employee Benefits	\$1,356,054	\$1,565,048	\$1,465,098	\$1,640,298
Contractual Services	\$97,171	\$108,866	\$123,942	\$132,766
Commodities	\$56,931	\$54,271	\$55,316	\$56,300
Transfers	\$173,383	\$156,297	\$156,297	\$157,592
Total	\$4,172,989	\$4,374,180	\$4,143,915	\$4,322,304

DEPARTMENT DESCRIPTION

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

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

The Fire Department is a member of MABAS Division XI. MABAS, the Mutual Aid Box Alarm System, is a group of 7 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 2018 Budget reflects an increase of only \$14,141 over the FY17 Budget due to the reduction of one sworn personnel position and utilizing a more stable funding mechanism for the Contributions to Fire Pension realizing an increase of \$166,300.

While the FY 2017 projected overtime expense is \$65,000 more than the \$160,000 budgeted, the 2017 budget recommends \$160,000 to more accurately reflect expected expenditures. The Fire Department experienced a major number of retirements that significantly increased the overtime budget. The coming budget year will see little personnel change, if any, that will require the engagement of the Fire & Police Commission. While the changes are minimal the Commission will need to establish a new promotions list as the current one is depleted.

PERSONNEL SUMMARY

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET
Sworn Officers	21	21	20
Civilian Fire Marshal & Analyst	1	1	2
TOTAL FIRE FTEs	22	22	22

LOOKING FORWARD: 2018 OBJECTIVES

Village Board Strategic Goal: Customer Service

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

Village Board Strategic Goal: Quality of Life

1. Improve our community emergency preparedness with programs participated in and taught by volunteers from our village, along with first responders, as train-the-trainer educators. Both Fire and Police personnel will work with our Community Emergency Response Team (CERT) to implement this goal.
2. Complete purchase and implementation of Engine 213 to replace a twenty-five year old pumping apparatus. Engine 226 served the community well and has seen its useful life diminish with excessive repairs in the past several years.
3. Exercise our Emergency Operations Plan with all emergency preparedness drills, including TRIPCOM Pharmaceutical Distribution Plan.

Village Board Strategic Goal: Performance & Efficiency

1. Further implement new technology with the computer aided dispatch system (CAD) and Firehouse software records management. These functions will become centralized such as hydrant inspection and flow data, hose pressure testing, property inspections, personnel scheduling and training. In turn reports become more efficient and simpler to submit for grant reimbursement.
2. Develop electronic performance of property fire inspection through Firehouse and IROL 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. Process and complete Assistance to Firefighters Grant (AFG) for equipment and tools as needed.
5. Continue our new officer development training on Incident Management with 'Blue Card' command system by calendar year 2018.

REVIEWING THE YEAR: 2017 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOALS

Improve fire and safety awareness through increased public education in our schools.

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.

STATUS

Completed 39 public safety education programs community-wide, making contact with 3,016 residents, students and businesses.

Public Protection Classification rating survey completed by ISO in November of 2016. Waiting for preliminary report, at which time we will answer deficiencies identified for improvement. River Forest is currently rated at a Class 3 (1 = superlative – 10 = non-existent) .

VILLAGE BOARD STRATEGIC GOAL: PERFORMANCE & EFFICIENCY

GOALS

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.

Progress all firefighters to Advanced Firefighter level certification through the Office of the State Fire Marshal & develop Lieutenants to Fire Officer II level.

Investigate and apply for available grants, along with alternative funding for apparatus and equipment.

Improve response times. Work with West Suburban Consolidated Dispatch Center in improving call processing times and work with Fire Officers on turn-out of apparatus.

Purchase new Class A Pumper

STATUS

Our Fire Marshal established new, effective programs that enhance public education and safety. These programs include IROL, a third party vendor that makes contact with businesses to provide current and updated data in the inspection process. 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.

Eight of the fifteen firefighters have successfully completed this training. The remaining firefighters are new recruits or have been with our department 2 years or less. All 4 Lieutenants were promoted in 2016, with half already accomplishing advanced leadership training.

Applied for a joint consolidated Assistance to Firefighters Grants through FEMA to acquire digital dispatching equipment for our regional communication center and within our fire station.

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.

FY 2018 will see a new pumping engine to replace the twenty-five year old apparatus (E-226). This vehicle will have state of the art safety equipment and highly efficient, water conserving, compressed air foam system (CAFS).

VILLAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

GOALS

Improve public preparedness for all River Forest citizens with participation in Citizen Corps Council, to include Community Emergency Response Team (CERT) and Medical Reserve Corp (MRC). Assist in providing specialized training to our residents in fire suppression, disaster first aid, light search & rescue and communications.

Work with Police to develop a Citizen Fire & Police Academy.

Firefighter quality of life improvement with the upgrade of Self-Contained Breathing Apparatus (SCBA) refilling compressor. This was part of FY 2010 goals and placed in the CERF, however this equipment has worked properly and is placed on hold.

STATUS

Working toward leadership succession with loss of current 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.

Assisted the Police Department's Police Academy with training programs in CPR/AED & First Aid and fire safety.

Though this equipment has reached its planned useful life, the 2000 self-contained breathing air compressor is in this year's budget for purchase, if required, due to failure.

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 2015		CALENDAR YEAR 2016		2017
	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	1:18	1:15	1:22	1:15
Maintain Fire / Rescue Quality Standard of high priority response times at an average of 4:00 minutes or less as established in NFPA 1710 (4.1.2.1)	4:00	4:08	4:00	4:03	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.	342	406	434	371	434
Complete 268 hours of training for each shift personnel.	4824	4509	4824	4944	4824
Inspect and flush 446 fire hydrant within the village semiannually. Inspect, flush and flow test pressure annually.	446 X 2	853	446 X 2	886	446 X 2

ACTIVITY MEASURES

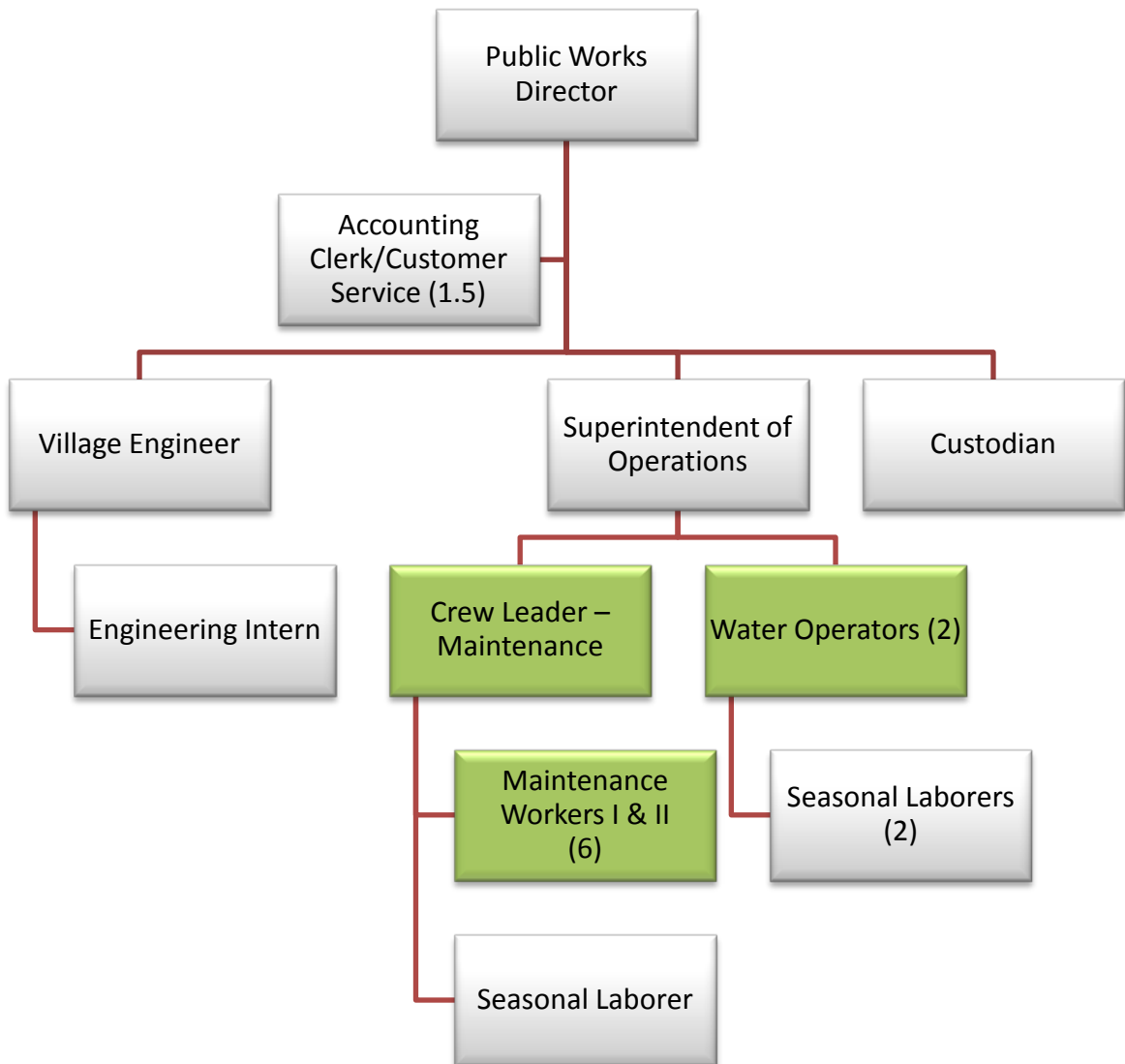
Activity evaluated on a continual basis to ensure delivery of efficient and effective services (measured by calendar year).

Measure	2012	2013	2014	2015	2016
Emergency Fire Responses	856	862	871	824	764
Building Fires	25	20	32	26	17
Cooking related Fires	59	66	56	37	39
Other Fires	24	11	11	6	14
Severe Weather	17	0	1	1	0
Hazardous Conditions (no fire)	54	101	71	69	85
Service Calls	205	205	183	157	132
Good Intent Call	265	259	285	275	207
False Alarms	207	197	229	253	270
Emergency Medical Responses	1,005	1,069	1,106	1,302	1,202
Total Calls for Service	1,861	1,931	1,977	2,126	1,966
Patient Contacts	1,022	1,077	1,095	1,332	1,226
ALS	508	548	546	659	594
BLS	514	529	549	673	632
Refused Transport	262	274	265	342	280
Simultaneous Calls	292	310	352	190	333
Percent of Simultaneous Calls	15.69%	16.05%	17.80%	8.94%	16.94%
Average Emergency Response Time	3:58	3:51	4:00	4:08	4:03
Dollar Value of Property	\$3,260,922	\$1,441,169	\$7,377,804	\$1,611,500	\$2,736,370
Saved	\$3,183,697	\$1,297,748	\$7,322,795	\$1,502,090	\$2,703,750
Percent Saved	97.63%	90.05%	99.25%	93.21%	98.81%
Loss	\$77,225	143,421	\$55,009	\$109,410	\$32,620
Public Education Programs/Contacts	26/1,671	25/1,506	10/350	44/3048	39/3016

Village of River Forest
Budget Detail by Account
Fiscal Year 2018 Budget

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	\$ Chg FY 2017-18	% Chg FY 2017-18
50	Fire Department							
01-50-00-51-0100	Salaries Sworn	1,821,724	1,873,807	1,993,505	1,807,683	1,833,270	(160,235)	-8.0%
01-50-00-51-0200	Salaries Regular	27,992	62,199	64,534	65,508	96,588	32,054	49.7%
01-50-00-51-1500	Specialist Pay	120,707	125,345	126,056	124,367	135,195	9,139	7.2%
01-50-00-51-1600	Holiday Pay	70,420	76,167	80,022	70,979	75,895	(4,127)	-5.2%
01-50-00-51-1700	Overtime	259,607	152,031	160,000	212,634	160,000	0	0.0%
01-50-00-51-1750	Compensated Abs-Retiremt	133,836	184,601	51,081	43,241	20,000	(31,081)	-60.8%
01-50-00-51-1800	Educational Incentives	14,800	15,300	14,500	16,600	14,400	(100)	-0.7%
	Personal Services	2,449,086	2,489,450	2,489,698	2,341,012	2,335,348	(154,350)	-6.2%
01-50-00-51-1950	Insurance Refusal Reimb	2,375	1,875	1,500	2,250	3,000	1,500	100.0%
01-50-00-52-0100	ICMA Retirement Contract	7,788	8,073	8,261	8,420	2,846	(5,415)	-65.5%
01-50-00-52-0320	FICA	1,440	3,742	4,038	4,140	7,385	3,347	82.9%
01-50-00-52-0325	Medicare	29,133	30,983	35,369	33,753	33,590	(1,779)	-5.0%
01-50-00-52-0330	IMRF	2,907	7,411	7,789	7,745	10,760	2,971	38.1%
01-50-00-52-0375	Fringe Benefits	1,425	1,650	1,800	1,800	1,400	(400)	-22.2%
01-50-00-52-0400	Health Insurance	299,559	291,545	340,076	306,020	315,581	(24,495)	-7.2%
01-50-00-52-0420	Health Insurance - Retirees	23,192	16,539	22,124	26,465	27,281	5,157	23.3%
01-50-00-52-0425	Life Insurance	1,488	1,550	1,254	1,056	1,444	190	15.2%
01-50-00-52-0430	VEBA Contributions	55,339	45,931	56,537	57,579	52,561	(3,976)	-7.0%
01-50-00-53-0010	Contribution to Fire Pension	822,632	946,755	1,086,300	1,018,120	1,184,450	98,150	9.0%
	Benefits	1,247,278	1,356,054	1,565,048	1,467,348	1,640,298	75,250	4.8%
01-50-00-53-0200	Communications	2,204	3,299	4,900	4,350	5,300	400	8.2%
01-50-00-53-0410	IT Support	1,320	4,827	5,126	4,826	7,126	2,000	39.0%
01-50-00-53-3100	Maintenance of Equipment	4,956	3,022	7,400	5,477	7,300	(100)	-1.4%
01-50-00-53-3200	Maintenance of Vehicles	43,471	55,497	29,750	54,000	43,250	13,500	45.4%
01-50-00-53-3300	Maint of Office Equipment	0	0	500	200	500	0	0.0%
01-50-00-53-3600	Maintenance of Buildings	766	3,283	3,500	1,350	3,500	0	0.0%
01-50-00-53-4100	Training	15,955	6,213	17,750	17,981	24,750	7,000	39.4%
01-50-00-53-4200	Community Support Services	14,019	14,889	16,300	14,900	16,300	0	0.0%
01-50-00-53-4250	Travel & Meeting	1,329	2,790	5,300	2,750	6,550	1,250	23.6%
01-50-00-53-4300	Dues & Subscriptions	2,842	2,808	3,340	3,108	3,190	(150)	-4.5%
01-50-00-53-4400	Medical & Screening	7,692	543	15,000	15,000	15,000	0	0.0%
01-50-00-53-5400	Damage Claims	0	0	0	0	0	0	0.0%
	Contractual Services	94,554	97,171	108,866	123,942	132,766	23,900	22.0%
01-50-00-54-0100	Office Supplies	1,061	1,445	1,800	1,760	1,500	(300)	-16.7%
01-50-00-54-0200	Gas & Oil	11,950	10,091	11,171	11,311	13,000	1,829	16.4%
01-50-00-54-0300	Uniforms Sworn Personnel	17,292	20,129	18,500	19,095	18,500	0	0.0%
01-50-00-54-0600	Operating Supplies	17,024	25,266	22,800	23,150	23,300	500	2.2%
	Materials & Supplies	47,327	56,931	54,271	55,316	56,300	2,029	3.7%
01-50-00-57-5013	Transfer to CERF	169,728	173,383	156,297	156,297	157,592	1,295	0.8%
	Other Financing Uses	169,728	173,383	156,297	156,297	157,592	1,295	0.8%
50	Fire Department	4,007,973	4,172,989	4,374,180	4,143,915	4,322,304	(51,876)	-1.2%

Public Works Organizational Chart



Public Works- Administration & Operations

BUDGET SNAPSHOT

CATEGORY	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET
Personnel Services	\$487,217	\$519,518	\$520,421	\$545,605
Employee Benefits	\$222,013	\$242,171	\$240,595	\$243,272
Contractual Services	\$545,964	\$599,200	\$648,117	\$551,020
Commodities	\$159,477	\$191,021	\$121,338	\$143,426
Capital Outlay	-	-	-	-
Transfers	\$137,629	\$121,015	\$121,015	\$117,582
Total	\$1,552,300	\$1,672,925	\$1,651,486	\$1,600,905

DEPARTMENT DESCRIPTION

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

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

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

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

BUDGET ANALYSIS

The 2018 Budget includes the following:

Tree Maintenance: The Budget reflects a decrease in the contractual removals and the addition of contractual tree trimming.

Trees: The Budget reflects a cost of \$9,750 for the purchase of trees lost due to typical reforestation needs and EAB infestations.

Consulting Services: The Budget reflects a decrease of \$3,500 due to fewer projects needing a consultant to perform soil testing and certification.

Street Light Electricity: The Budget reflects a decrease of \$2,700 due to the continuing installation of LED streetlight fixtures installed on Village main streets.

PERSONNEL SUMMARY

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET
TOTAL PUBLIC WORKS FTEs	14.5	14.5	14.5

LOOKING FORWARD: 2018 OBJECTIVES

Village Board Strategic Goal: Performance & Efficiency

1. Begin to utilize a consultant to create a comprehensive inventory of trees within the Village owned right-of-ways. This inventory can be used to evaluate and prioritize tree trimming and removal operations, develop a reforestation plan for removed trees, and manage urban forestry activities such as tree maintenance and resident requests. This would produce a diverse and resilient urban forest, and an efficient management tool. The GIS data itself will be incorporated into the existing system within the GIS Consortium. This will streamline and enhance long term urban forestry management strategies. The following items will be collected about each Village tree: GPS location, street address location, species, size, condition, parkway width, standard defects, maintenance recommendation, overhead wires (y/n), and any other relevant comments. This inventory process would be done in five different sections of the Village (one section per year) in advance of contractual tree trimming. Trimming will be performed in the section of the Village that was most recently updated via the inventory process. This allows for an accurate bid specification process and ensures only trees that are in need of trimming are included in the contract document.
2. Continue to coordinate the updating of our GIS through our membership in the GIS Consortium. The goals of the GIS system are to link databases together back to an object or a parcel on a specific map. This system is most useful when it is constantly updated with accurate information. The system will continue to be utilized by Public Works to track tree information, sewer and water information - water breaks, building construction, traffic analysis, roadway improvements, locate fire hydrants and buffalo boxes. Membership in the GIS Consortium has proven beneficial by providing easy access to utility locations and details. Another benefit of the Consortium is that communities share information and methods that have been proven successful at increasing efficiency. Staff continues to seek the most impactful uses of this resource to improve operational efficiency.

Village Board Strategic Goal: Quality of Life

1. Provide oversight and exceptional customer service for the installation of the water main located on River Oaks Drive and Auvergne Place. This project will require precise placement of the new water main due to the location of the existing utilities in the area. This project will require clear communication between the contractor, residents, and Public Works staff. Having efficient lines of communication throughout the duration of all stages of the project is important to its success for all affected residents.
2. Continue to incorporate one sustainable project and/or sustainable element(s) to annually occurring capital improvement projects – Gale Avenue Alley (zero–hundred block), and parkway pocket installations in FY 2018.

Village Board Strategic Goal: Customer Service

1. 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. This system will continue to be used as well as mailed notifications when necessary.
2. Create a new section of the website which informs residents about stormwater/flooding issues. Also continue to update the capital projects portion of the website, which provides up to date information for residents. These sections of the website will serve as a place where residents can be better informed on stormwater issues and obtain details of the work on public infrastructure being done throughout the Village as well as how it may impact their daily life.

REVIEWING THE YEAR: 2017 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: PERFORMANCE & EFFICIENCY

GOALS	STATUS
Begin training and certifying internal staff to repair underground utilities without the need for a private contractor.	Ongoing; Several Public Works staff members have been trained in confined space entry and trench shoring which is needed for future internal underground repair work. This training will continue, and internal staff will perform underground repair work.
Continue to coordinate the updating of our GIS system through our 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. One of the tools that has become increasingly functional is the Map Office program. This is used by staff to determine details about parcels, address listings, and utility locations.

VILLAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

GOALS	STATUS
Provide oversight for the installation and lining of the Thatcher Avenue water main project. This project involved lining an existing water main and temporarily providing water to homes through bypass connections.	Completed; This water main lining project was completed in a timely manner with minimal disruption to residents. There were clear lines of communication for addressing issues affecting residents adjacent to the project.
Continue to coordinate the removal and replacement of all remaining untreated ash trees throughout the Village. As a part of this process we will be analyzing which ash trees should be continue to be treated, and for how long.	Ongoing; In-house staff and a tree removal contractor were able to remove 33 diseased ash trees in FY 2017. This work will continue until all untreated diseased ash trees are removed.
Incorporate one sustainable project and/or sustainable element(s) to annually occurring capital improvement projects – West Thatcher Parking Lot, local alley project, and LED streetlight upgrades.	Completed and ongoing; The West Thatcher commuter lot and Quick alley were reconstructed in FY 2017 with permeable pavers as a part of both projects. The LED streetlight upgrades occurred on main streets throughout the Village.

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.
Update the newly created capital projects portion of the Village website, which provides important up to date information for residents.	Completed; This portion of the website was updated regularly through the year and was extremely useful to residents. Residents were able to check the status of the project and could anticipate when any portion of the project would impact their daily life.

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 2016		FY 2017		FY 2018
	GOAL	ACTUAL	GOAL	ACTUAL (1 ST – 3 RD QUARTERS)	GOAL
Complete Tree Trimming Service Requests Within 7 Working Days	95%	97% (133 of 137)	95%	94% (127 of 135)	95%
Complete Service Requests for Unclogging Blocked Catch Basins Within 5 Working Days	95%	100% (15 of 15)	95%	100% (11 of 11)	95%
Percent of Hydrants Out of Service More than 10 Working Days	<1%	0.03% (1 of 3,960)	<1%	0% (0 of 3,080)	<1%
Replace Burned Out Traffic Signal Bulbs Within 8 Hours of Notification	99%	100% (4 of 4)	99%	100% (2 of 2)	99%
Complete Service Requests for Patching Potholes Within 5 Working Days	95%	100% (14 of 14)	95%	100% (7 of 7)	95%
Repair Street Lights In-house, or Schedule Contractual Repairs, Within Five Working days	95%	92% (68 of 74)	95%	97% (32 of 33)	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	0	≤1
Televis 2,640 lineal feet (1/2 mile) of combined sewers each month (from April – Sept)	2,640/per month	202% (32,054 compared to 15,840/year goal)	2,640 per month (15,840/year)	221% (34,971 compared to 15,840/year goal)	2,640/month
Exercise 25 Water System Valves Per Month	25 per month	71% (213 of 300/year goal)	25/month (300/year)	106% (185 of 175)	25/month
Complete First Review of Grading Plan Within 10 Working Days	95%	100% (90 of 90)	95%	100% (67 of 67)	95%

ACTIVITY MEASURES

*Projected through the end of the fiscal year.

Measure	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017*
Street Sweeping (curb miles)	1,410	1,490	603	1010	1,141
Street Sweeping Loads	37	43	10	24	31
Sign Repairs / Fabrication	167	90	67	286	118
Sewer Jetting (lineal feet)	11,088	24,900	20,393	32,713	40,467
Catch Basin Cleaning	143	260	293	551	284
Leaf Removal Loads	535	684	619	581	568
Leaf Removal (Tons)	1,677	1,903	1,380	1,801	1,631
Street Salting (Tons)	804	950	785	431	440
Trees Trimmed	750	700	754	1,405	1,417
Trees Removed	212	190	661	170	274
Trees Planted	268	225	237	428	263
Watering Young Trees	148	300	80	461	482
Ash Injections	288	0	260	0	216
Stumps Removed	167	225	389	314	238
Dutch Elm Cases	32	0	17	33	34

Village of River Forest
Budget Detail by Account
Fiscal Year 2018 Budget

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	\$ Chg FY 2017-18	% Chg FY 2017-18
60	Public Works-Admin & Ops							
01-60-01-51-0200	Salaries Regular	408,568	441,985	453,568	451,493	479,655	26,087	5.8%
01-60-01-51-1500	Certification Pay	7,970	7,950	7,950	7,950	7,950	0	0.0%
01-60-01-51-1700	Overtime	46,891	34,600	50,000	56,418	50,000	0	0.0%
01-60-01-51-3000	Part-Time Salaries	9,468	2,682	8,000	4,560	8,000	0	0.0%
	Personal Services	472,897	487,217	519,518	520,421	545,605	26,087	5.0%
01-60-01-52-0320	FICA	28,747	29,821	31,766	31,766	33,462	1,696	5.3%
01-60-01-52-0325	Medicare	6,723	6,974	7,522	7,522	7,751	229	3.0%
01-60-01-52-0330	IMRF	58,804	58,296	55,212	55,212	57,014	1,802	3.3%
01-60-01-52-0375	Fringe Benefits	4,342	4,379	4,080	4,080	4,080	0	0.0%
01-60-01-52-0400	Health Insurance	120,083	106,389	125,907	125,907	122,552	(3,355)	-2.7%
01-60-01-52-0420	Health Insurance - Retirees	2,930	12,759	13,477	11,660	14,095	618	4.6%
01-60-01-52-0425	Life Insurance	242	200	210	210	252	42	20.0%
01-60-01-52-0430	VEBA Contributions	2,897	3,195	3,997	4,238	4,066	69	1.7%
	Benefits	224,768	222,013	242,171	240,595	243,272	1,101	0.5%
01-60-01-53-0200	Communications	3,154	1,261	1,210	765	1,210	0	0.0%
01-60-01-53-0380	Consulting Services	16,200	13,477	24,000	20,444	20,500	(3,500)	-14.6%
01-60-01-53-0410	IT Support	268	24,353	22,000	19,500	22,200	200	0.9%
01-60-01-53-1310	Julie Notifications	1,236	1,834	700	880	970	270	38.6%
01-60-01-53-3100	Maintenance of Equipment	4,738	1,536	3,000	2,860	3,000	0	0.0%
01-60-01-53-3200	Maintenance of Vehicles	29,426	16,400	17,100	19,482	17,100	0	0.0%
01-60-01-53-3400	Maintenance Traffic/St Lights	40,881	84,551	40,380	60,735	40,380	0	0.0%
01-60-01-53-3550	Tree Maintenance	203,939	62,301	89,750	127,540	89,500	(250)	-0.3%
01-60-01-53-3600	Maint of Bldgs & Grounds	73,356	56,253	56,910	94,555	57,210	300	0.5%
01-60-01-53-3610	Maintenance Sidewalks	53,449	49,028	55,000	51,710	55,000	0	0.0%
01-60-01-53-3620	Maintenance Streets	141,444	147,494	188,000	178,106	155,500	(32,500)	-17.3%
01-60-01-53-4100	Training	508	480	1,500	1,300	1,500	0	0.0%
01-60-01-53-4250	Travel & Meeting	3,708	4,205	6,070	2,136	6,070	0	0.0%
01-60-01-53-4300	Dues & Subscriptions	2,559	1,700	2,330	2,120	2,330	0	0.0%
01-60-01-53-4400	Medical & Screening	645	1,095	1,550	245	1,550	0	0.0%
01-60-01-53-5300	Advertising/Legal Notice	1,401	826	1,500	878	1,500	0	0.0%
01-60-01-53-5350	Dumping Fees	18,197	8,808	11,000	9,870	11,000	0	0.0%
01-60-01-53-5400	Damage Claims	35,370	24,874	40,000	25,000	30,000	(10,000)	-25.0%
01-60-01-53-5450	St Light Electricity	46,343	45,488	37,200	29,991	34,500	(2,700)	-7.3%
	Contractual Services	676,822	545,964	599,200	648,117	551,020	(48,180)	-8.0%
01-60-01-54-0100	Office Supplies	805	1,071	1,000	620	1,000	0	0.0%
01-60-01-54-0200	Gas & Oil	23,175	15,428	32,470	21,581	24,800	(7,670)	-23.6%
01-60-01-54-0310	Uniforms	4,988	4,554	5,575	3,953	5,575	0	0.0%
01-60-01-54-0500	Vehicle Parts	7,861	6,000	10,000	1,952	10,000	0	0.0%
01-60-01-54-0600	Op Supplies & Equipment	45,545	36,237	40,220	39,258	37,620	(2,600)	-6.5%
01-60-01-54-0800	Trees	49,860	57,387	28,250	26,000	9,750	(18,500)	-65.5%
01-60-01-54-2100	Snow & Ice Control	45,861	38,800	73,506	27,974	54,681	(18,825)	-25.6%
	Materials & Supplies	178,095	159,477	191,021	121,338	143,426	(47,595)	-24.9%
01-60-01-57-5013	Transfer to CERF	138,975	137,629	121,015	121,015	117,582	(3,433)	-2.8%
01-60-01-57-5014	Transfer to Capital Improvmnts	0	0	0	0	0	0	
	Other Financing Uses	138,975	137,629	121,015	121,015	117,582	(3,433)	-2.8%
60	Public Works-Admin & Ops	1,691,557	1,552,300	1,672,925	1,651,486	1,600,905	(72,020)	-4.3%

Public Works Department- Sanitation

BUDGET SNAPSHOT

CATEGORY	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET
Personnel Services	-	-	-	-
Employee Benefits	-	-	-	-
Contractual Services	\$1,032,181	\$1,062,912	\$1,039,054	\$1,109,380
Commodities	\$0	\$500	\$0	\$500
Transfers	-	-	-	-
Total	\$1,032,181	\$1,063,412	\$1,039,054	\$1,109,880

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 3% 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 2018 Budget includes a \$46,468 increase for Collection & Disposal, which in part reflects a 3.25% increase for the Roy Strom Refuse Removal contract. The Budget also includes \$68,000 in leaf disposal expenses.

PERSONNEL SUMMARY

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

Village of River Forest
Budget Detail by Account
Fiscal Year 2018 Budget

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	\$ Chg FY 2017-18	% Chg FY 2017-18
60-05	Public Works-Sanitation							
01-60-05-53-5500	Collection & Disposal	897,066	962,352	994,912	981,668	1,041,380	46,468	4.7%
01-60-05-53-5510	Leaf Disposal	49,685	69,829	68,000	57,386	68,000	0	0.0%
	Contractual Services	946,751	1,032,181	1,062,912	1,039,054	1,109,380	46,468	4.4%
01-60-05-54-0600	Operating Supplies	907	0	500	0	500	0	0.0%
	Materials & Supplies	907	0	500	0	500	0	0.0%
60-05	Public Works-Sanitation	947,658	1,032,181	1,063,412	1,039,054	1,109,880	46,468	4.4%

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET
Revenues	\$286,520	\$366,355	\$365,167	\$289,850
Expenditures	\$513,447	\$495,050	\$446,235	\$325,060
Fund Balance*	\$608,881	\$480,186	\$527,813	\$492,603

*2018 Fund Balance 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 2018 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 Vine (Thatcher to Keystone), Hawthorne (Franklin to Lathrop), Franklin (Oak to Lake), Ashland (Chicago to Oak), William (Oak to Quick), Clinton (Oak to Quick)
- \$75,000 for Chicago Avenue resurfacing design engineering

PERSONNEL SUMMARY

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

Village of River Forest
Budget Detail by Account
Fiscal Year 2018 Budget

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	\$ Chg FY 2017-18	% Chg FY 2017-18
03	Motor Fuel Tax Fund							
00								
03-00-00-45-5100	Interest	857	872	1,000	1,700	2,171	1,171	117.1%
03-00-00-45-5200	Net Change in Fair Value	522	(119)	0	0	0	0	
	Interest	1,379	752	1,000	1,700	2,171	1,171	117.1%
03-00-00-47-7090	State Grants and Reimb	101,053	0	76,000	75,559	0	(76,000)	-100.0%
03-00-00-47-7100	State Allotment	273,794	285,768	289,355	287,908	287,679	(1,676)	-0.6%
	Intergovernmental	374,847	285,768	365,355	363,467	287,679	(77,676)	-21.3%
	Total Revenue	376,226	286,520	366,355	365,167	289,850	(76,505)	-20.9%
03-00-00-53-0390	Engineering Fees	0	43,227	95,000	94,449	75,000	(20,000)	-21.1%
03-00-00-53-2100	Bank Fees	0	0	50	0	60	10	20.0%
	Contractual Services	0	43,227	95,050	94,449	75,060	(19,990)	-21.0%
03-00-00-55-9100	Street Improvement	195,174	470,220	400,000	351,786	250,000	(150,000)	-37.5%
	Capital Outlay	195,174	470,220	400,000	351,786	250,000	(150,000)	-37.5%
	Total Expense	195,174	513,447	495,050	446,235	325,060	(169,990)	-34.3%
03	Motor Fuel Tax Fund	181,052	(226,927)	(128,695)	(81,068)	(35,210)		

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET
Revenues	\$240,984	\$265,631	\$252,772	\$252,936
Expenditures	\$217,252	\$248,807	\$247,782	\$248,804
Fund Balance*	\$172,810	\$189,634	\$177,800	\$181,932

*2018 Fund Balance Estimated

DESCRIPTION

Debt Service Fund expenditures include principal, interest and fees associated with the 2005 Library Improvement Bonds and the 2016 General Obligation Limited Tax Bonds, which were used to pay down an existing bank loan. Revenues utilized to fund debt service payments are derived from property taxes. The Village's Bond Rating was upgraded to AAA from AA+ with a stable outlook by Standard & Poor's in August of 2014 reflecting very strong financial performance, good financial management and policies, budgetary flexibility, strong reserves and a low debt burden. The improved Bond Rating will reduce the Village's future borrowing costs.

BUDGET ANALYSIS

Principal and interest expenditures have increased because of the issuance of the 2016 bonds which utilize the maximum annual debt service extension base. The debt service extension base is the amount the Village is able to levy for debt service without referendum. The amount is increased annually by the increase in the CPI or 5% whichever is lower. Total outstanding general obligation debt as of April 30, 2017 will be \$242,820. A full schedule of debt service accompanies this budget.

LEGAL DEBT MARGIN

Assessed Valuation – 2015	\$470,348,398
Legal Debt Limit – 8.625% of Assessed Valuation	\$ 40,567,549
Amount of Debt Applicable to Limit	\$ <u>242,820</u>
Legal Debt Margin	\$ <u>40,324,729</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 2018 Budget

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	\$ Chg FY 2017-18	% Chg FY 2017-18
05	Debt Service Fund							
05-00-00-41-1000	Prior Yrs Taxes	101,239	103,491	135,642	119,489	119,567	(16,075)	-11.9%
05-00-00-41-1021	Property Taxes Current	120,448	137,211	129,839	132,313	132,432	2,593	2.0%
	Property Taxes	221,687	240,702	265,481	251,802	251,999	(13,482)	-5.1%
05-00-00-45-5100	Interest	219	282	150	970	937	787	524.7%
05-00-00-45-5200	Net Change in Fair Value	(2,635)	0	0	0	0	0	
	Interest	(2,416)	282	150	970	937	787	524.7%
	Total Revenue	219,271	240,984	265,631	252,772	252,936	(12,695)	-4.8%
05-00-00-53-2100	Bank Fees	845	475	1,500	475	1,500	0	0.0%
	Contractual Services	845	475	1,500	475	1,500	0	0.0%
05-00-00-56-0020	Series 05 Principal (Library)	45,000	45,000	50,000	50,000	50,000	0	0.0%
05-00-00-56-0021	Series 05 Interest (Library)	7,885	6,017	4,150	4,150	2,074	(2,076)	-50.0%
05-00-00-56-0031	2016 GO Bond Principal	0	0	189,480	0	192,820	3,340	1.8%
05-00-00-56-0032	2016 GO Bond Interest	0	0	3,677	0	2,410	(1,267)	-34.5%
05-00-00-56-0060	Series 08A Principal	155,000	160,000	0	189,480	0	0	
05-00-00-56-0061	Series 08A Interest	10,953	5,760	0	3,677	0	0	
	Debt Service	218,838	216,777	247,307	247,307	247,304	(3)	0.0%
	Total Expense	219,683	217,252	248,807	247,782	248,804	(3)	0.0%
05	Debt Service Fund	(412)	23,732	16,824	4,990	4,132		

Debt Service Schedules

PRINCIPAL AND INTEREST PAYMENTS

Tax Levy Year	General Obligation Series 2005	General Obligation Limited Tax Bonds Series 2016	Total
2016	52,074	195,230	247,304
	<u>\$ 52,074</u>	<u>\$ 195,230</u>	<u>\$ 247,304</u>

Debt Service Schedules

2005 General Obligation Bonds (Library Improvement Bonds)

Date of Issue June 1, 2005
 Date of Maturity December 1, 2017
 Authorized Issue \$490,000
 Denomination of Bonds \$5,000
 Interest Rates 3.5% - 4.15%
 Interest Dates December 1 and June 1
 Principal Maturity Date December 1
 Payable at Amalgamated Bank of Chicago
 Purpose Library Improvements

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy		Totals	Interest Due On			
	Principal	Interest		Jun 1	Amount	Dec 1	Amount
2016	50,000	2,074	52,074	2017	1,037	2017	1,037
	\$ 50,000	\$ 2,074	\$ 52,074		\$ 1,037		\$ 1,037

Debt Service Schedules

2016 General Obligation Limited Tax Bonds

Date of Issue	February 24, 2016
Date of Maturity	December 1, 2017
Authorized Issue	\$382,300
Interest Rates	1.25%
Interest Dates	December 1
Principal Maturity Date	December 1
Purpose	Bank Loan Payment

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy		Totals
	<u>Principal</u>	<u>Interest</u>	
2016	192,820	2,410	195,230
	<u>\$ 192,820</u>	<u>\$ 2,410</u>	<u>\$ 195,230</u>

Capital Projects Funds

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

The **Capital Improvement Fund** is a fund used to account for various infrastructure improvements including alleys, commuter parking lots and streets. Financing is provided by red light camera revenue, grants and parking lot fees.

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

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

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

Capital Equipment Replacement Fund (CERF)

BUDGET SNAPSHOT

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET
Revenues	\$539,639	\$573,147	\$560,663	\$582,154
Expenditures	\$471,322	\$1,531,315	\$1,149,907	\$898,003
Fund Balance*	\$3,702,922	\$2,744,754	\$3,113,678	\$2,797,829

*FY 2018 Fund Balance 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 2018 Budget includes:

- Marked Squad Car - Police \$42,510
- Ford Explorer Unmarked Tactical Squad - Police \$38,162
- Pumper – E211 (E-226) – Fire \$353,914
- Dump Truck #32 – Public Works \$160,000
- Cargo Van #64 – Public Works \$45,000
- Live Scan System – Police \$25,000
- Overweight Truck Scales – Police \$20,750
- Street Camera System – Police \$110,517
- Street Camera System Expansion – Police \$41,100
- SCBA Breathing Air Compressor – Fire \$45,000
- Stainless Steel V-Box Salt Spreader – Public Works \$16,000

Village of River Forest
Budget Detail by Account
Fiscal Year 2018 Budget

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	\$ Chg FY 2017-18	% Chg FY 2017-18
13	Capital Equip Replacement Fund							
13-00-00-45-5100	Interest	42,451	26,912	48,548	41,064	44,242	(4,306)	-8.9%
13-00-00-45-5200	Net Change in Fair Value	7,779	(1,370)	0	0	0	0	
	Interest	50,230	25,542	48,548	41,064	44,242	(4,306)	-8.9%
13-00-00-46-6410	Miscellaneous	5,000	5,000	5,000	5,000	5,000	0	0.0%
	Miscellaneous	5,000	5,000	5,000	5,000	5,000	0	0.0%
13-00-00-46-6536	IRMA Fire Equipment Grant	0	10,718	0	0	0	0	
	Grants & Contributions	0	10,718	0	0	0	0	
13-00-00-47-7001	From General Fund	465,423	461,547	421,250	421,250	416,033	(5,217)	-1.2%
13-00-00-47-7002	Transfer from Water and Sewer	0	0	78,349	78,349	96,879	18,530	23.7%
13-00-00-48-8000	Sale of Property	103,722	36,832	20,000	15,000	20,000	0	0.0%
	Other Financing Sources	569,145	498,379	519,599	514,599	532,912	13,313	2.6%
	Total Revenue	624,375	539,639	573,147	560,663	582,154	9,007	1.6%
13-00-00-53-2100	Bank Fees	0	50	50	75	50	0	0.0%
	Contractual Services	0	50	50	75	50	0	0.0%
13-00-00-55-0500	Building Improvements	0	15,692	107,943	114,200	0	(107,943)	-100.0%
13-00-00-55-8700	Police Vehicles	101,432	127,585	111,131	93,809	80,672	(30,459)	-27.4%
13-00-00-55-8720	Police Equipment	41,085	45,985	221,191	122,210	197,367	(23,824)	-10.8%
13-00-00-55-8800	Fire Dept Vehicle	169,795	1,785	599,750	222,886	353,914	(245,836)	-41.0%
13-00-00-55-8850	Fire Dept Equipment	12,006	166,149	25,000	0	45,000	20,000	80.0%
13-00-00-55-8910	PW Vehicles	14,482	114,076	410,000	550,098	205,000	(205,000)	-50.0%
13-00-00-55-8925	PW Equipment	0	0	56,250	46,629	16,000	(40,250)	-71.6%
	Capital Outlay	338,800	471,272	1,531,265	1,149,832	897,953	(633,312)	-41.4%
	Total Expense	338,800	471,322	1,531,315	1,149,907	898,003	(633,312)	-41.4%
13	Capital Equip Replacement	285,575	68,317	(958,168)	(589,244)	(315,849)		

Capital Improvement Fund (CIF)

BUDGET SNAPSHOT

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET
Revenues	\$1,004,876	\$763,954	\$1,651,902	\$898,361
Expenditures	\$873,345	\$1,367,600	\$1,433,040	\$1,159,985
Fund Balance*	\$1,317,070	\$713,424	\$1,535,931	\$1,274,307

*2018 Fund Balance 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 red light camera revenue, 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 2018 Budget include:

▪ Village Hall Improvements	\$377,725
▪ Public Works Garage Improvements	\$236,000
▪ Information Technology Improvements	\$237,170
▪ Alley Improvement Program	\$200,000
▪ Municipal Lighting System	\$48,590
▪ Trees	\$28,500

Village of River Forest
Budget Detail by Account
Fiscal Year 2018 Budget

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	\$ Chg FY 2017-18	% Chg FY 2017-18
14	Capital Improvement Fund							
14-00-00-43-3200	Metra Daily Parking Fees	15,087	14,886	14,483	14,295	14,295	(188)	-1.3%
14-00-00-43-3220	Parking Lot Permit Fees	46,503	48,742	46,199	46,628	46,628	429	0.9%
	Charges for Services	61,590	63,628	60,682	60,923	60,923	241	0.4%
14-00-00-44-4240	Red Light Camera Revenue	772,425	909,062	621,079	1,071,081	822,136	201,057	32.4%
	Fines & Forfeits	772,425	909,062	621,079	1,071,081	822,136	201,057	32.4%
14-00-00-45-5100	Interest	4,011	6,569	3,800	9,380	15,302	11,502	302.7%
14-00-00-45-5200	Net Change in Fair Value	(10,539)	617	0	0	0	0	
	Interest	(6,528)	7,186	3,800	9,380	15,302	11,502	302.7%
14-00-00-46-6527	IDOC Grant	0	25,000	78,393	91,355	0	(78,393)	-100.0%
14-00-00-46-6532	IEPA IGIG Alley Grant	51,298	0	0	419,163	0	0	
14-00-00-46-7381	Tree Contribution	0	0	0	0	0	0	
	Grants & Contributions	51,298	25,000	78,393	510,518	0	(78,393)	-100.0%
	Revenue	878,785	1,004,876	763,954	1,651,902	898,361	134,407	17.6%
14-00-00-53-4290	License Fees	0	12,000	12,000	12,000	12,000	0	0.0%
	Contractual Services	0	12,000	12,000	12,000	12,000	0	0.0%
							0	
14-00-00-55-0500	Building Improvements	9,344	27,570	625,000	707,399	613,725	(11,275)	-1.8%
14-00-00-55-1200	Street Improvements	8,676	0	0	0	0	0	
14-00-00-55-1205	Streetscape Improvements	44,277	518,238	157,000	141,246	48,590	(108,410)	-69.1%
14-00-00-55-1210	Parking Lot Improvements	0	0	100,000	137,395	0	(100,000)	-100.0%
14-00-00-55-1215	Trees	0	0	0	0	28,500	28,500	
14-00-00-55-1250	Alley Improvements	258,144	261,134	230,000	275,000	200,000	(30,000)	-13.0%
14-00-00-55-8610	Furniture & Equipment	0	0	0	10,000	0	0	
14-00-00-55-8620	Information Technology Equipm	0	3,355	243,600	150,000	237,170	(6,430)	-2.6%
14-00-00-55-9100	Street Improvements	0	51,048	0	0	20,000	20,000	
	Capital Outlay	320,441	861,345	1,355,600	1,421,040	1,147,985	(207,615)	-15.3%
	Expense	320,441	873,345	1,367,600	1,433,040	1,159,985	(207,615)	-15.2%
14	Capital Improvement Fund	558,344	131,531	(603,646)	218,862	(261,624)		

Economic Development Fund

BUDGET SNAPSHOT

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET
Revenues	\$6,425	\$1,250	\$34,189	\$9,341
Expenditures	\$196,020	\$2,115,045	\$1,289,667	\$831,427
Fund Balance*	\$2,289,663	\$175,868	\$844,590	\$22,504

* FY 2018 Fund Balance Estimated

DESCRIPTION

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

BUDGET ANALYSIS

The FY 2018 Budget includes remaining funds for economic development purposes at the southwest corner of Lake & Lathrop, and for the remaining incentive reimbursement at River Forest Town Center. The Developer of record has made progress in acquiring the property at Lake and Lathrop and may have acquisition completed by the conclusion of FY 2017. The outstanding incentive is being re-appropriated in the event the remaining acquisition occurs in FY 2018.

Funds are also budgeted for the remaining economic incentive agreement with Mid-America for Rally House (formerly Tilly's) at River Forest Town Center. The Village has completed its incentive with Mid-America for Ulta.

Village of River Forest
Budget Detail by Account
Fiscal Year 2018 Budget

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	\$ Chg FY 2017-18	% Chg FY 2017-18
16	Economic Development Fund							
16-00-00-45-5100	Interest	5,647	4,828	1,250	5,993	6,182	4,932	394.6%
16-00-00-45-5200	Net Change in Fair Value	(49,674)	0	0	0	0	0	
	Interest	(44,027)	4,828	1,250	5,993	6,182	4,932	394.6%
16-00-00-43-4025	Reimbursements from Villages	570	1,065	0	22,995	3,159	3,159	
	Intergovernmental	570	1,065	0	22,995	3,159	3,159	
16-00-00-46-6615	Harlem Viaduct Federal Grant	0	532	0	5,201	0	0	
	Grants & Contributions	0	532	0	5,201	0	0	
	Revenue	(43,457)	6,425	1,250	34,189	9,341	8,091	647.3%
16-00-00-53-0380	Consulting Services	2,000	64,716	24,500	38,569	18,500	(6,000)	-24.5%
16-00-00-53-0420	Legal Services	14,218	37,809	25,000	10,000	25,000	0	0.0%
	Contractual Services	16,218	102,525	49,500	48,569	43,500	(6,000)	-12.1%
16-00-00-55-4300	Other Improvements	82,578	93,495	2,065,545	1,241,098	787,927	(1,277,618)	-61.9%
	Capital Outlay	82,578	93,495	2,065,545	1,241,098	787,927	(1,277,618)	-61.9%
	Expense	98,796	196,020	2,115,045	1,289,667	831,427	(1,283,618)	-60.7%
16	Economic Development Fund	(142,253)	(189,595)	(2,113,795)	(1,255,478)	(822,086)		

TIF - Madison Street

BUDGET SNAPSHOT

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET
Revenues	\$25,031	\$25,000	\$60,000	\$50,000
Expenditures	\$20,465	\$25,000	\$61,100	\$50,000
Fund Balance*	\$6,792		\$5,692	\$5,692

* FY 2017 and 2018 Fund Balance Estimated

DESCRIPTION

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

BUDGET ANALYSIS

Contractual services including TIF consulting, auditing and legal fees are provided for in the FY 2018 Budget.

Village of River Forest
Budget Detail by Account
Fiscal Year 2018 Budget

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	\$ Chg FY 2017-18	% Chg FY 2017-18
31	TIF-Madison Street							
31-00-00-45-5100	Interest	1	31	0	0	0	0	
	Interest	1	31	0	0	0	0	
31-00-00-47-7001	Transfer from General Fund	25,000	25,000	25,000	60,000	50,000	25,000	100.0%
	Other Financing Sources	25,000	25,000	25,000	60,000	50,000	25,000	100.0%
	Total Revenue	25,001	25,031	25,000	60,000	50,000	25,000	100.0%
31-00-00-53-0300	Audit Services	0	0	0	0	2,500	2,500	
31-00-00-53-0380	Consulting Services	21,065	16,930	24,000	22,000	22,500	(1,500)	-6.3%
31-00-00-53-0425	Village Attorney	1,711	3,535	1,000	35,000	20,000	19,000	1900.0%
31-00-00-53-4350	Printing	0	0	0	2,000	2,500	2,500	
31-00-00-53-5300	Advertising/Legal Notice	0	0	0	2,100	2,500	2,500	
	Contractual Services	22,776	20,465	25,000	61,100	50,000	25,000	100.0%
	Total Expense	22,776	20,465	25,000	61,100	50,000	25,000	100.0%
31	TIF-Madison Street	2,225	4,566	0	(1,100)	0		

TIF - North Avenue

BUDGET SNAPSHOT

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET
Revenues	\$25,049	\$25,000	\$25,100	\$0
Expenditures	\$ 4,505	\$25,000	\$5,000	\$50,000
Fund Balance*	\$30,563		\$50,663	\$663

* FY 2017 and 2018 Fund Balances Estimated

DESCRIPTION

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

BUDGET ANALYSIS

TIF consulting and legal fees to establish the TIF District are provided for in the FY 2018 Budget.

Village of River Forest
Budget Detail by Account
Fiscal Year 2018 Budget

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	\$ Chg FY 2017-18	% Chg FY 2017-18
32	TIF - North Avenue							
32-00-00-45-5100	Interest	2	49	0	100	0	0	
	Interest	2	49	0	100	0	0	
32-00-00-47-7001	Transfer from General Fund	25,000	25,000	25,000	25,000	0	(25,000)	-100.0%
	Other Financing Sources	25,000	25,000	25,000	25,000	0	(25,000)	-100.0%
	Total Revenue	25,002	25,049	25,000	25,100	0	(25,000)	-100.0%
32-00-00-53-0380	Consulting Services	13,628	4,505	24,000	3,000	20,000	(4,000)	-16.7%
32-00-00-53-0425	Village Attorney	1,356	0	1,000	2,000	25,000	24,000	2400.0%
32-00-00-53-4350	Printing	0	0	0	0	2,500	2,500	
32-00-00-53-5300	Advertising/Legal Notice	0	0	0	0	2,500	2,500	
	Contractual Services	14,984	4,505	25,000	5,000	50,000	25,000	100.0%
	Total Expense	14,984	4,505	25,000	5,000	50,000	25,000	100.0%
32	TIF - North Avenue	10,018	20,544	0	20,100	(50,000)		

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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET
Personnel Services	\$659,009	\$693,645	\$683,266	\$760,017
Employee Benefits	\$272,466	\$311,490	\$308,431	\$333,600
Contractual Services	\$547,847	\$496,934	\$408,250	\$554,484
Commodities	\$1,621,643	\$1,686,517	\$1,662,586	\$1,705,523
Capital Outlay	\$244,520	\$816,000	\$740,518	\$828,500
Depreciation	\$170,055	\$327,360	\$340,332	\$340,332
Debt Service	\$162,831	\$1,150,043	\$1,074,405	\$1,146,458
Transfers	\$60,895	\$78,349	\$78,349	\$96,879
Total	\$3,678,371	\$5,560,338	\$5,296,137	\$5,765,793

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 2018 Budget:

Water from Chicago: Chicago's water rate, in conjunction with projected flat consumption and a 3% rate on June 1st, results in an estimate of \$1,638,973 for the cost of water in FY 2018.

Water System Maintenance: The budget reflects a \$12,700 increase for repairs of leaks discovered during the leak detection survey and emergency water main repairs.

Hydrant Maintenance: The budget reflects a decrease of \$19,000 for hydrant painting and replacement.

Consulting Services: The budget reflects a \$30,000 increase for the purpose of a Village wide water system modeling.

Building Improvements: The budget includes \$97,000 for installation of new 2nd floor windows, lower roof replacement, boiler replacement, and exterior painting at the Pumping Station.

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

Water System Improvements: The Budget includes \$477,500 for water replacement main lining on River Oaks Drive and Auvergne Place and valve replacement at the Pumping Station.

PERSONNEL SUMMARY

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

ACTIVITY MEASURES

*Projected through the end of the fiscal year.

Measure	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017*
Water Pumped from Chicago (million gallons)	495	483	424	423	437
Water Pumped To Residents (million gallons)	509	495	430	425	447
Actual Annual High (million gallons)	3.032	2.660	2.029	2.09	2.24
Actual Annual Low (million gallons)	0.85	0.82	0.66	0.80	0.81
Average Daily Average (million gallons)	1.392	1.39	1.176	1.16	1.22
Meters Installed	153	186	139	189	98
Service Calls	2,261	2,664	3,828	3547	2,745
Water Main Breaks	7	15	12	3	6
Service Line Breaks	10	14	6	10	11
Exercised Valves	289	313	347	213	223
JULIE Locates	1,009	1,488	2,371	2,417	1,964

**Village of River Forest
Budget Detail by Account
Fiscal Year 2018 Budget**

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	\$ Chg FY 2017-18	% Chg FY 2017-18
02	Water & Sewer Fund							
02-00-00-42-2360	Permit Fees	11,450	19,000	10,550	20,100	11,605	1,055	10.0%
	Licenses & Permits	11,450	19,000	10,550	20,100	11,605	1,055	10.0%
02-00-00-43-3100	Water Sales	2,695,101	2,779,077	2,946,431	3,050,548	3,110,766	164,335	5.6%
02-00-00-43-3150	Sewer Sales	1,326,388	1,695,940	1,981,551	2,038,240	2,058,549	76,998	3.9%
02-00-00-43-3160	Water Penalties	31,176	28,743	34,507	30,737	31,966	(2,541)	-7.4%
02-00-00-43-3300	Storm Water Sewer Connect	0	43,500	0	0	0	0	
02-00-00-43-3515	NSF Fees	100	150	200	200	200	0	0.0%
	Charges for Services	4,052,765	4,547,410	4,962,689	5,119,725	5,201,481	238,792	4.8%
02-00-00-45-5100	Interest	2,183	2,062	1,211	3,162	4,723	3,512	290.0%
02-00-00-45-5200	Net Change in Fair Value	(20,252)	0	0	0	0	0	
	Interest	(18,069)	2,062	1,211	3,162	4,723	3,512	290.0%
02-00-00-46-6410	Miscellaneous	54	0	5,000	3,000	5,000	0	0.0%
02-00-00-46-6417	Reimbursement of Expenses	0	25,309	0	2,870	2,000	2,000	
02-00-00-46-6580	Sale of Meters	5,615	3,292	4,000	25,000	10,000	6,000	150.0%
	Miscellaneous	5,669	28,601	9,000	30,870	17,000	8,000	88.9%
02-00-00-47-7001	Transfer from General Fund	0	382,300	0	0	0	0	
02-00-00-48-8000	Sale of Property	8,533	(8,192)	0	0	0	0	
	Other Financing Sources	8,533	374,108	0	0	0	0	
	Total Revenue	4,060,348	4,971,181	4,983,450	5,173,857	5,234,809	251,359	5.0%

Village of River Forest
Budget Detail by Account
Fiscal Year 2018 Budget

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	\$ Chg FY 2017-18	% Chg FY 2017-18
Public Works								
02-60-06-51-0200	Salaries Regular	589,559	635,751	664,045	660,555	730,567	66,522	10.0%
02-60-06-51-1500	Specialists Pay	2,100	2,100	2,100	2,100	2,100	0	0.0%
02-60-06-51-1700	Overtime	9,875	4,815	12,000	5,031	12,000	0	0.0%
02-60-06-51-1950	Insurance Refusal Reimb	300	238	300	300	150	(150)	-50.0%
02-60-06-51-3000	Part-Time Salaries	12,018	16,105	15,200	15,280	15,200	0	0.0%
Personal Services		613,852	659,009	693,645	683,266	760,017	66,372	9.6%
02-60-06-52-0320	FICA	36,760	39,849	42,593	42,593	46,795	4,202	9.9%
02-60-06-52-0325	Medicare	8,675	9,429	10,160	10,160	11,131	971	9.6%
02-60-06-52-0330	IMRF	75,786	0	80,894	80,894	86,957	6,063	7.5%
02-60-06-52-0331	IMRF Net Pension Obligation	1,393	0	0	0	0	0	
02-60-06-52-0375	Fringe Benefits	4,738	4,816	4,610	4,610	5,030	420	9.1%
02-60-06-52-0381	IMRF Pension Expense	0	67,243	0	0	0	0	
02-60-06-52-0400	Health Insurance	127,324	133,781	160,115	160,115	169,081	8,966	5.6%
02-60-06-52-0420	Health Insurance - Retirees	4,316	3,254	3,337	3,337	3,292	(45)	-1.3%
02-60-06-52-0421	Other Post Emplmnt Bens	6,193	5,825	0	0	0	0	
02-60-06-52-0425	Life Insurance	309	367	322	322	420	98	30.4%
02-60-06-52-0430	VEBA Contributions	6,952	7,902	9,459	6,400	10,894	1,435	15.2%
Benefits		272,446	272,466	311,490	308,431	333,600	22,110	7.1%
02-60-06-53-0100	Electricity	30,755	33,552	33,600	38,049	39,000	5,400	16.1%
02-60-06-53-0200	Communications	5,358	5,612	4,320	6,233	6,780	2,460	56.9%
02-60-06-53-0300	Auditing	9,735	10,528	10,828	10,508	11,344	516	4.8%
02-60-06-53-0380	Consulting Services	0	37,826	13,500	2,916	43,500	30,000	222.2%
02-60-06-53-0410	IT Support	11,965	42,462	35,793	40,165	36,393	600	1.7%
02-60-06-53-1300	Inspections	0	0	1,100	0	1,000	(100)	-9.1%
02-60-06-53-1310	Julie Participation	1,236	1,834	1,418	1,800	2,271	853	60.2%
02-60-06-53-2100	Bank Fees	9,340	13,898	13,928	23,913	28,324	14,396	103.4%
02-60-06-53-2200	Liability Insurance	27,408	33,562	38,193	34,729	38,011	(182)	-0.5%
02-60-06-53-2250	IRMA Deductible	0	0	0	0	9,467	9,467	
02-60-06-53-3050	Water System Maintenance	174,138	103,618	113,000	95,687	134,200	21,200	18.8%
02-60-06-53-3055	Hydrant Maintenance	0	12,914	43,000	24,302	24,000	(19,000)	-44.2%
02-60-06-53-3200	Maintenance of Vehicles	2,065	17,698	8,000	8,183	8,000	0	0.0%
02-60-06-53-3300	Maint of Office Equipment	1,106	1,592	1,000	950	1,000	0	0.0%
02-60-06-53-3600	Maintenance of Buildings	9,644	6,795	15,250	13,056	15,250	0	0.0%
02-60-06-53-3620	Maintenance of Streets	13,103	17,232	12,000	0	8,000	(4,000)	-33.3%
02-60-06-53-3630	Overhead Sewer Program	134,470	114,451	59,000	27,600	59,000	0	0.0%
02-60-06-53-3640	Sewer/Catch Basin Repair	59,055	33,484	50,000	53,891	50,000	0	0.0%
02-60-06-53-4100	Training	410	0	1,200	250	1,450	250	20.8%
02-60-06-53-4250	Travel & Meeting	813	1,784	2,625	2,004	2,625	0	0.0%
02-60-06-53-4300	Dues & Subscriptions	1,230	1,542	1,460	415	1,460	0	0.0%
02-60-06-53-4350	Printing	5,393	5,573	6,309	4,452	6,309	0	0.0%
02-60-06-53-4400	Medical & Screening	0	0	700	120	700	0	0.0%
02-60-06-53-4480	Water Testing	4,136	6,410	8,210	2,277	3,900	(4,310)	-52.5%
02-60-06-53-5300	Advertising/Legal Notice	2,554	301	500	200	500	0	0.0%
02-60-06-53-5350	Dumping Fees	18,550	12,052	18,000	10,550	18,000	0	0.0%
02-60-06-53-5400	Damage Claims	10,421	33,126	4,000	6,000	4,000	0	0.0%
Contractual Services		532,885	547,846	496,934	408,250	554,484	57,550	11.6%
02-60-06-54-0100	Office Supplies	328	223	500	251	500	0	0.0%

Village of River Forest
Budget Detail by Account
Fiscal Year 2018 Budget

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	\$ Chg FY 2017-18	% Chg FY 2017-18
02-60-06-54-0200	Gas & Oil	12,975	10,065	12,077	8,120	9,400	(2,677)	-22.2%
02-60-06-54-0310	Uniforms	678	800	1,475	200	1,475	0	0.0%
02-60-06-54-0500	Vehicle Parts	4,570	13,453	8,000	3,486	8,000	0	0.0%
02-60-06-54-0600	Operating Supplies	47,040	70,458	38,375	30,300	37,775	(600)	-1.6%
02-60-06-54-1300	Postage	8,567	8,639	8,800	9,347	9,400	600	6.8%
02-60-06-54-2200	Water from Chicago	1,395,027	1,518,006	1,617,290	1,610,882	1,638,973	21,683	1.3%
	Materials & Supplies	1,469,185	1,621,644	1,686,517	1,662,586	1,705,523	19,006	1.1%
02-60-06-55-0500	Building Improvements	17,100	38,620	53,500	7,493	97,000	43,500	81.3%
02-60-06-55-1150	Sewer System Improvements	122,252	74,223	175,000	151,780	175,000	0	0.0%
02-60-06-55-1300	Water System Improvements	62,508	43,912	501,500	490,134	469,000	(32,500)	-6.5%
02-60-06-55-1400	Meter Replacement Program	18,341	22,458	16,000	16,000	17,500	1,500	9.4%
02-60-06-55-9100	Street Improvements	33,018	65,307	70,000	75,111	70,000	0	0.0%
	Capital Outlay	253,219	244,520	816,000	740,518	828,500	12,500	1.5%
02-60-06-55-0010	Depreciation Expense	164,834	170,055	327,360	340,332	340,332	12,972	4.0%
	Depreciation	164,834	170,055	327,360	340,332	340,332	12,972	4.0%
02-60-06-56-0070	Series 08B Principal	0	0	160,000	160,000	165,000	5,000	3.1%
02-60-06-56-0071	Series 08B Interest	30,255	33,435	19,650	19,650	13,570	(6,080)	-30.9%
02-60-06-56-0102	Community Bank Loan Princ	0	0	51,902	51,902	48,701	(3,201)	-6.2%
02-60-06-56-0103	Community Bank Loan Int	3,667	13,538	2,788	2,788	1,807	(981)	-35.2%
02-60-06-56-0104	IEPA Loan Principal	0	0	593,256	544,403	607,550	14,294	2.4%
02-60-06-56-0105	IEPA Loan Interest	0	115,858	322,447	295,662	309,830	(12,617)	-3.9%
	Debt Service	33,922	162,831	1,150,043	1,074,405	1,146,458	(3,585)	-0.3%
02-60-06-57-5013	Transfer to CERF	0	0	78,349	78,349	96,879	18,530	23.7%
	Other Financing Uses	0	0	78,349	78,349	96,879	18,530	23.7%
	Total Expense	3,340,343	3,678,371	5,560,338	5,296,137	5,765,793	205,455	3.7%
02	Water & Sewer Fund	720,005	1,292,810	(576,888)	(122,280)	(530,984)		

Debt Service Schedule

Community Bank Loan

Date of Issue	September 19, 2014
Date of Maturity	February 15, 2019
Amount of Loan	\$600,000
Interest Rates	2.20%
Interest Dates	February, May, August and November 1
Principal Maturity Dates	February, May, August and November 1
Payable at	Community Bank
Purpose	NSMP Phase 0

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Tax Levy		Totals
	Principal	Interest	
2018	48,701	1,807	50,508
2019	49,813	695	50,508
	<u>\$ 98,514</u>	<u>\$ 2,502</u>	<u>\$ 101,016</u>

Debt Service Schedule

2008B General Obligation Bonds (Water and Sewer Bonds)

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

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Tax Levy		Totals	Interest Due On			
	Principal	Interest		Jun 1	Amount	Dec 1	Amount
2018	165,000	13,570	178,570	2017	6,785	2017	6,785
2019	170,000	6,970	176,970	2018	3,485	2018	3,485
	<u>\$ 335,000</u>	<u>\$ 20,540</u>	<u>\$ 355,540</u>		<u>\$ 10,270</u>		<u>\$ 10,270</u>

Debt Service Schedule

Illinois Environmental Protection Agency Loan

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

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Tax Levy			Interest Due On			
	Principal	Interest	Totals	Jun 1	Amount	Dec 1	Amount
2018	607,550	309,830	917,380	2017	156,584	2017	153,246
2019	621,050	296,330	917,380	2018	149,871	2018	146,459
2020	634,852	282,528	917,380	2019	143,008	2019	139,520
2021	648,960	268,420	917,380	2020	135,993	2020	132,427
2022	663,380	254,000	917,380	2021	128,823	2021	125,177
2023	678,122	239,258	917,380	2022	121,493	2022	117,765
2024	693,192	224,188	917,380	2023	113,998	2023	110,190
2025	708,596	208,784	917,380	2024	106,339	2024	102,445
2026	724,342	193,038	917,380	2025	98,509	2025	94,529
2027	740,439	176,941	917,380	2026	90,505	2026	86,436
2028	756,893	160,487	917,380	2027	82,323	2027	78,164
2029	773,713	143,667	917,380	2028	73,959	2028	69,708
2030	790,906	126,474	917,380	2029	65,410	2029	61,064
2031	808,482	108,898	917,380	2030	56,670	2030	52,228
2032	826,448	90,932	917,380	2031	47,737	2031	43,195
2033	844,814	72,566	917,380	2032	38,604	2032	33,962
2034	863,587	53,793	917,380	2033	29,269	2033	24,524
2035	882,778	34,602	917,380	2034	19,726	2034	14,876
2036	902,395	14,985	917,380	2035	9,972	2035	5,013
	<u>\$14,170,499</u>	<u>\$ 3,259,721</u>	<u>\$ 17,430,220</u>		<u>\$ 1,668,793</u>		<u>\$ 1,590,928</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, with the exception of the Fire Chief, 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 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET
Revenues	\$1,242,580	\$2,950,498	\$2,723,520	\$2,994,441
Expenditures	\$2,152,608	\$2,352,354	\$2,207,607	\$2,398,431
Fund Balance*	\$20,661,527	\$21,259,671	\$20,677,440	\$21,273,450

* FY 2018 Fund Balance 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 2018 contribution of \$1,454,466 reflects the amount of property tax revenues expected to be levied with the 2017 Property Tax Levy during the fiscal year. The 2017 property tax levy, which is collected in calendar year 2018, will be based the five year transition plan that was developed as part of the new written pension funding policy. An actuarial analysis will be conducted to determine the annual required employer contribution per the Pension Funding Policy and also the minimum required contribution per Illinois State Statutes. The amount contributed will be the transition plan amount, or the statutory minimum, whichever is higher. The FY 2018 employer contribution is about 9.4% higher than the prior year. The expected contributions included in the transition plan are as follows:

	Budget FY 2016	Estimated FY 2017	Estimated FY 2018	Estimated FY 2019
Levy Year	2015	2016	2017	2018
Police Pension Fund	\$1,204,822	\$1,329,644	\$1,454,466	\$1,504,726

Village of River Forest
Budget Detail by Account
Fiscal Year 2018 Budget

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	\$ Chg FY 2017-18	% Chg FY 2017-18
09	Police Pension Fund							
09-00-00-45-5100	Interest	672,767	470,041	526,496	449,939	472,436	(54,060)	-10.3%
09-00-00-45-5200	Net Change in Fair Value	816,249	(616,128)	819,245	766,719	802,676	(16,569)	-2.0%
	Interest	1,489,016	(146,087)	1,345,741	1,216,658	1,275,112	(70,629)	-5.2%
09-00-00-46-6410	Miscellaneous Revenue	28,834	0	0	0	0	0	
	Miscellaneous	28,834	0	0	0	0	0	
09-00-00-41-1100	Employer Contribution	1,098,682	1,130,516	1,329,644	1,242,231	1,454,466	124,822	9.4%
09-00-00-46-7350	Employee Contribution	228,802	258,151	275,113	264,631	264,863	(10,250)	-3.7%
	Grants & Contributions	1,327,484	1,388,667	1,604,757	1,506,862	1,719,329	114,572	7.1%
	Total Revenue	2,845,334	1,242,580	2,950,498	2,723,520	2,994,441	43,943	1.5%
00								
09-00-00-52-6100	Pensions	1,902,065	1,977,801	2,230,033	2,021,676	2,275,501	45,468	2.0%
09-00-00-52-6150	Pension Refund	0	82,235	0	0	0	0	
	Benefits	1,902,065	2,060,036	2,230,033	2,021,676	2,275,501	45,468	2.0%
09-00-00-53-0300	Audit Services	1,623	3,171	3,221	3,221	4,000	779	24.2%
09-00-00-53-0350	Actuarial Services	1,125	1,655	2,500	2,233	3,630	1,130	45.2%
09-00-00-53-0360	Payroll Services	15,645	20,058	26,900	26,675	27,250	350	1.3%
09-00-00-53-0380	Consulting Services	46,522	30,258	33,200	34,000	35,000	1,800	5.4%
09-00-00-53-0420	Legal Services	1,983	12,940	23,000	33,000	18,000	(5,000)	-21.7%
09-00-00-53-2100	Bank Fees	0	31	8,600	8,500	8,600	0	0.0%
09-00-00-53-4100	Training	0	2,906	4,000	1,000	4,000	0	0.0%
09-00-00-53-4250	Travel & Meeting	4,104	319	3,000	988	3,000	0	0.0%
09-00-00-53-4300	Dues & Subscriptions	775	782	800	795	800	0	0.0%
09-00-00-53-4400	Medical & Screening	1,300	10,230	5,000	55,000	5,000	0	0.0%
09-00-00-53-5300	Advertising/Legal Notice	0	0	100	0	100	0	0.0%
09-00-00-54-3100	Misc Expenditures	19,362	10,221	12,000	20,519	13,550	1,550	12.9%
	Contractual Services	92,439	92,571	122,321	185,931	122,930	609	0.5%
	Total Expense	1,994,504	2,152,607	2,352,354	2,207,607	2,398,431	46,077	2.0%
09	Police Pension Fund	850,830	(910,027)	598,144	515,913	596,010		

Fire Pension Fund

BUDGET SNAPSHOT

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET
Revenues	\$341,505	\$2,187,622	\$1,851,714	\$2,315,938
Expenditures	\$1,489,210	\$1,803,976	\$1,710,084	\$1,918,642
Fund Balance*	\$14,140,565	\$14,524,211	\$14,282,195	\$14,679,491

*FY 2018 Fund Balance Estimated

DESCRIPTION

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

BUDGET ANALYSIS

Income for this fund is from participating employees' contributions of 9.455% of salaries as required by State law and interest income from investment of assets. The employer's share is shown as a contribution from the General Fund and is included in the Fire Department (Division 50) employee benefit expense. An independent actuarial study is used to determine the amount of the employer contribution. The Village's 2018 contribution of \$1,184,450 reflects the amount of property tax revenues expected to be levied with the 2017 Property Tax Levy during the fiscal year. The 2017 property tax levy, which is collected in calendar year 2018, will be based the five year transition plan that was developed as part of the pension funding policy. An actuarial analysis will be conducted to determine the annual required employer contribution per the Pension Funding Policy and also the minimum required contribution per Illinois State Statutes. The amount contributed will be the transition plan amount, or the statutory minimum, whichever is higher. The FY 2018 employer contribution is about 9% higher than the prior year. The expected contributions included in the transition plan are as follows:

	Budget FY 2016	Estimated FY 2017	Estimated FY 2018	Estimated FY 2019
Levy Year	2015	2016	2017	2018
Fire Pension Fund	\$988,150	\$1,086,300	\$1,184,450	\$1,207,125

Village of River Forest
Budget Detail by Account
Fiscal Year 2018 Budget

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	\$ Chg FY 2017-18	% Chg FY 2017-18
10	Fire Pension Fund							
10-00-00-45-5100	Interest/Dividends	484,931	385,578	304,453	378,258	397,171	92,718	30.5%
10-00-00-45-5200	Net Change in Fair Value	175,482	(1,174,952)	600,287	289,791	545,527	(54,760)	-9.1%
	Interest	660,413	(789,374)	904,740	668,049	942,698	37,958	4.2%
10-00-00-41-1100	Employer Contribution	822,631	946,756	1,086,300	1,018,120	1,184,450	98,150	9.0%
10-00-00-46-7350	Employee Contribution	184,809	184,123	196,582	165,545	188,790	(7,792)	-4.0%
	Grants & Contributions	1,007,440	1,130,879	1,282,882	1,183,665	1,373,240	90,358	7.0%
	Total Revenue	1,667,853	341,505	2,187,622	1,851,714	2,315,938	128,316	5.9%
10-00-00-52-6100	Pensions	1,339,397	1,382,009	1,706,280	1,599,794	1,801,877	95,597	5.6%
10-00-00-52-6150	Pension Refund	0	0	0	0	0	0	
	Benefits	1,339,397	1,382,009	1,706,280	1,599,794	1,801,877	95,597	5.6%
10-00-00-53-0300	Audit Services	1,623	3,171	3,221	3,171	3,500	279	8.7%
10-00-00-53-0350	Actuarial Services	1,020	1,531	2,000	2,378	2,500	500	25.0%
10-00-00-53-0360	Payroll Services	12,860	12,660	13,725	13,725	14,155	430	3.1%
10-00-00-53-0380	Consulting Services	60,884	56,610	45,200	59,680	61,000	15,800	35.0%
10-00-00-53-0420	Legal Services	2,041	19,834	15,000	12,000	15,000	0	0.0%
10-00-00-53-2100	Bank Fees	3,464	3,839	4,700	4,400	4,700	0	0.0%
10-00-00-53-4100	Training	915	1,248	3,000	1,000	3,000	0	0.0%
10-00-00-53-4250	Travel & Meeting	0	1,131	1,000	200	1,000	0	0.0%
10-00-00-53-4300	Dues & Subscriptions	775	782	800	775	800	0	0.0%
10-00-00-53-4400	Medical & Screening	6,112	0	2,000	4,000	2,000	0	0.0%
10-00-00-54-1300	Postage	0	0	100	10	100	0	0.0%
10-00-00-54-3100	Misc Expenditures	4,910	6,395	6,950	8,951	9,010	2,060	29.6%
	Contractual Services	94,604	107,201	97,696	110,290	116,765	19,069	19.5%
	Total Expense	1,434,001	1,489,210	1,803,976	1,710,084	1,918,642	114,666	6.4%
10	Fire Pension Fund	233,852	(1,147,705)	383,646	141,630	397,296		

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.

BUDGET SNAPSHOT

REVENUES			
FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET
\$1,272,086	\$ 1,294,454	\$1,294,454	\$1,293,000

EXPENDITURES			
FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET
\$1,178,672	\$ 1,294,454	\$1,294,454	\$1,500,000

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 \$66,546. The FY 2018 budget includes \$207,000 in capital expenditures that are intended to be funded with capital reserves.

Village of River Forest
Budget Detail By Account
Fiscal Year 2018 Budget

	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET	\$CHNG FY15/16	% CHNG FY15/16
RIVER FOREST PUBLIC LIBRARY							
REVENUES							
Taxes							
Property Taxes	1,169,353	1,195,424	1,215,715	1,212,000	1,212,000	(3,715)	-0.31%
Replacement Taxes	13,876	14,056	15,079	15,400	15,400	321	2.13%
Total Taxes	1,183,229	1,209,480	1,230,794	1,227,400	1,227,400	(3,394)	-0.28%
Charges for Services							
Ask Program	5,306	4,396	7,260	7,600	7,600	340	4.68%
Lost Books	1,966	1,889	3,000	3,000	3,000	-	0.00%
Book Sales	997	1,076	1,200	1,000	1,000	(200)	-16.67%
Copy Machine Revenues	4,523	4,546	4,000	4,000	4,000	-	0.00%
Total Charges for Services	12,792	11,907	15,460	15,600	15,600	140	0.91%
Fines							
Fines	21,800	21,135	18,000	18,000	18,000	-	0.00%
Interest							
Interest Earned	7,135	7,950	8,000	6,500	6,500	(1,500)	-18.75%
Miscellaneous							
Grants/Donations	42,235	20,812	21,600	24,700	24,700	3,100	14.35%
Miscellaneous	1,565	802	600	800	800	200	33.33%
Total Miscellaneous	43,800	21,614	22,200	25,500	25,500	3,300	14.86%
Total Revenues	1,268,756	1,272,086	1,294,454	1,293,000	1,293,000	(1,454)	-0.11%
EXPENDITURES							
Personal Services							
Salaries	581,276	577,390	610,000	670,000	670,000	60,000	9.84%
Total Personal Services	581,276	577,390	610,000	670,000	670,000	60,000	9.84%
Employee Benefits							
Health Insurance	24,069	35,821	52,800	54,000	54,000	1,200	2.27%
FICA/Medicare	42,551	42,780	46,700	52,000	52,000	5,300	11.35%
IMRF Pension	53,623	51,751	55,000	55,000	55,000	-	0.00%
Total Employee Benefits	120,243	130,352	154,500	161,000	161,000	6,500	4.21%
Contractual Services							
Payroll Services	3,039	2,863	3,100	3,500	3,500	400	12.90%
Staff Training	2,013	1,159	2,500	3,000	3,000	500	20.00%
Membership Dues	6,527	7,700	3,316	4,400	4,400	1,084	32.69%
Trustee Training	-	-	-	-	1,000	1,000	
Professional Developmnt	5,067	5,855	7,400	10,000	10,000	2,600	35.14%
Advertising	669	1,007	2,000	3,000	3,000	1,000	50.00%
Other Programs	24,223	22,840	35,684	31,500	35,900	216	0.61%

Village of River Forest
Budget Detail By Account
Fiscal Year 2018 Budget

	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 PROJECTED	FY 2018 BUDGET	\$CHNG FY15/16	% CHNG FY15/16
RIVER FOREST PUBLIC LIBRARY							
ASK Programs	5,963	4,019	7,260	7,600	7,600	340	4.68%
Tech Support Services	20,175	9,095	12,000	12,000	12,000	-	0.00%
Automation-Swan/Rails	24,688	20,848	31,000	31,000	31,000	-	0.00%
Professional Services	-	-	600	-	700	100	16.67%
Consulting/Legal	7,142	1,078	2,000	4,000	4,000	2,000	100.00%
Auditing	7,780	7,870	8,500	8,500	8,500	-	0.00%
Copier Lease & Maint	5,718	5,267	6,000	5,600	5,600	(400)	-6.67%
Automation - Subscription	21,568	16,799	14,500	15,000	15,000	500	3.45%
Liability Insurance	18,078	11,870	12,300	13,000	13,000	700	5.69%
Maintenance - Service	50,789	50,912	52,000	58,000	58,000	6,000	11.54%
Utilities	9,538	8,664	10,500	11,000	11,000	500	4.76%
Strategic Initiatives	69,923	-	15,000	7,500	7,500	(7,500)	-50.00%
Total Contractual Svcs	282,900	177,846	225,660	228,600	234,700	9,040	4.01%
Commodities							
Printing	3,525	5,028	6,000	6,200	6,200	200	3.33%
Inter-Library Expenses	52	260	-	700	-	-	
Postage and Delivery	3,638	3,391	3,400	3,500	3,500	100	2.94%
Telephone/Internet	14,484	15,631	15,000	14,500	14,500	(500)	-3.33%
Books	77,098	62,366	69,500	71,000	71,000	1,500	2.16%
Periodicals	8,045	6,800	7,100	7,500	7,500	400	5.63%
Online E Content	19,656	31,181	40,000	48,000	48,000	8,000	20.00%
Audio/Visual	34,786	41,797	41,150	39,000	39,000	(2,150)	-5.22%
Office Supplies	5,259	3,057	4,244	4,500	4,500	256	6.03%
Library Supplies	5,193	4,986	5,600	5,500	5,500	(100)	-1.79%
Copier Supplies	1,487	953	1,000	1,400	1,400	400	40.00%
Building Mat and Supplies	4,317	4,480	5,700	5,000	5,000	(700)	-12.28%
Equipment/ Furniture/Tech	-	-	-	-	6,500	6,500	
Misc Expenditures	3,243	4,082	2,600	8,200	2,800	200	7.69%
Total Commodities	180,783	184,012	201,294	215,000	215,400	14,106	7.01%
Capital Reserve Contribution	-	-	35,000	11,900	11,900	(23,100)	-66.00%
Total Operating Expenditures	1,165,202	1,069,600	1,226,454	1,286,500	1,293,000	66,546	5.43%
Capital Outlay							
Furniture & Equipment	3,347	13,281	3,000	5,000	71,000	68,000	2266.67%
Equipment Technology	8,832	9,470	15,000	1,500	19,000	4,000	26.67%
Building Improvements	46,349	86,321	50,000	-	117,000	67,000	134.00%
Total Capital Outlay	58,528	109,072	68,000	6,500	207,000	139,000	204.41%
Total Expenditures	1,223,730	1,178,672	1,294,454	1,293,000	1,500,000	205,546	15.88%

Jurisdictional Statistics

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

Size, Development and Infrastructure

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

Population

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

2010 Census Highlights

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

Municipal Services & Facilities

Number of full time employees	77
Miles of streets	31.6
Miles of alleys	3.9
Miles of sanitary sewers	33.13
Miles of storm sewers	3.37
Miles of water mains	40
Number of street lights	1,998
Refuse Collection Customers	2,924
Water Billing Customers	3,182

Annual taxable sales

2007	\$179,968,785
2008	\$177,431,561
2009	\$158,420,269
2010	\$155,416,508
2011	\$160,051,009
2012	\$167,237,141
2013	\$174,272,613
2014	\$173,103,200
2015	\$185,525,800

Property Tax Rates

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

Last Ten Levy Years

Tax Levy Year	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Calendar Year Collected	2,016	2,015	2014	2013	2012	2011	2010	2009	2008	2007
Village of River Forest	1.389	1.319	1.286	1.175	1.051	0.840	0.820	0.880	0.965	0.979
School Districts	8.643	7.539	7.559	7.467	6.960	5.665	5.502	5.843	6.234	6.061
Cook County	0.552	0.568	0.560	0.531	0.462	0.423	0.394	0.415	0.446	0.500
Park District	0.331	0.316	0.307	0.279	0.249	0.209	0.255	0.317	0.357	0.363
Water Reclamation	0.426	0.430	0.417	0.370	0.320	0.274	0.261	0.252	0.263	0.284
Public Library - Village Component Unit	0.258	0.246	0.239	0.218	0.195	0.155	0.151	0.161	0.176	0.179
Township	0.124	0.115	0.115	0.104	0.093	0.075	0.078	0.084	0.093	0.095
Other (1)	0.120	0.089	0.116	0.078	0.097	0.062	0.081	0.063	0.077	0.074
Total- all purposes	11.843	10.622	10.599	10.222	9.427	7.703	7.542	8.015	8.611	8.535
Share of total tax rate levied for the Village of River Forest	11.73%	12.42%	12.13%	11.49%	11.15%	10.90%	10.87%	10.98%	11.21%	11.47%

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
2015				181,409,695	1.389	470,348,398
2014	\$ 162,447,990	\$ 18,530,942	\$ 430,763	\$ 181,409,695	1.319	488,390,939
2013					1.286	493,186,293
2012	\$ 170,256,632	\$ 17,159,151	\$ 1,296,420	\$ 188,712,203	1.175	529,450,956
2011					1.051	573,104,464
2010	192,112,346	20,321,761	980,904	213,415,011	0.840	704,269,535
2009					0.820	641,332,879
2008	231,060,928	21,234,090	254,274	252,549,292	0.880	596,926,880
2007					0.965	515,665,926
2006					0.979	491,723,633

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/tsd/taxagencyreports

Top Ten Principal Property Taxpayers

Taxpayer	Type of Business	2015 Levy Year	
		Equalized Assessed Valuation	Percentage of Total Equalized Assessed
River Forest Town Center One	Retail Center	\$ 8,983,649	1.9%
Vanguard Health Systems	Medical Center	6,581,305	1.4%
River Forest Town Center Two	Retail Center	4,849,654	1.0%
Albertson's (Jewel)	Grocery Store	3,827,691	0.8%
Oilily Holdings USA	Medical Center	1,316,835	0.3%
River Forest POB LLC	Medical Center	1,280,877	0.3%
Mid America Asset Mgmt	Grocery Store	818,717	0.2%
Jack Strand	Retail Center	803,952	0.2%
Keystone Montessori	School	796,229	0.2%
John M Cox Jr	Resident	771,351	0.2%
Totals		<u>\$ 30,030,260</u>	<u>6.4%</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 2018 – 2022 Five Year Capital Improvement Program is contained in this section. Detailed information on those capital items included in the 2018 Budget and the impact those items have on the 2018 operating Budget are included. The complete plan is a separate document that contains descriptions of all items contained in the plan.

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 2018 budget total \$3,397,438 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 Village Yard which is located in a separate facility. Improvements at the Water Pumping Station are identified under the Water and Sewer CIP section.

3 Facilities

Vehicles

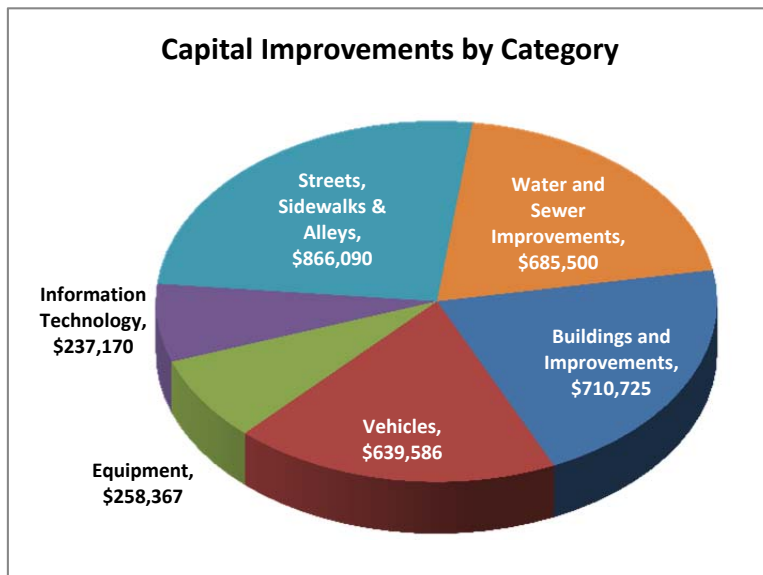
51 vehicles in the fleet

The vehicle section includes the replacement or acquisition of Village vehicles and is subdivided into police, fire, and public works sections. The detail page of each vehicle to be replaced in 2018 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 updated the inventory and study of its information technology system in FY 2016. Current and previous recommendation from the IT studies are incorporated into the five-year CIP including upgrades to the Village's wireless network, power source, disaster recovery system, and storage area network for day-to-day operations as well as police arbitrator data. The Village will install software upgrades, replace personal computers, expand its back-up process, migrate to Office 365, identify a disaster recovery plan and make improvements to its network.

Streets, Sidewalks and Alleys

This section includes improvements to alleys, sidewalks, curbs and streets. The annual Street Improvement Program is funded through Motor Fuel Tax (MFT) Fund revenues.

31.6 miles

Capital Improvement Program

Water and Sewer Improvements

76.5 miles of sewer and water mains

The Village annually budgets for the improvements and maintenance of the sewer system, including sewer lining, rehabilitation and repairs. The Village's water system serves a population of more than 11,000. Maintenance of the pumping station and distribution system is essential to the water utility's operation. The Village's water rate includes funding for water main improvements. Water main replacement is indicated when a history of line failure or a lack of adequate fire flow exists. Whenever possible, water main replacement is scheduled to coincide with street improvements to limit the impact of construction activity to a particular area. Water Pumping Station equipment is also included in this section.

Capital Improvement Funding Sources

The Five Year Capital Improvement Program (CIP) is financed through the following Village funds or specific revenue sources. The individual project sheet will indicate if a project is intended to be financed with a specific revenue source, such as a grant, within the fund. The proposed FY 2018 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.

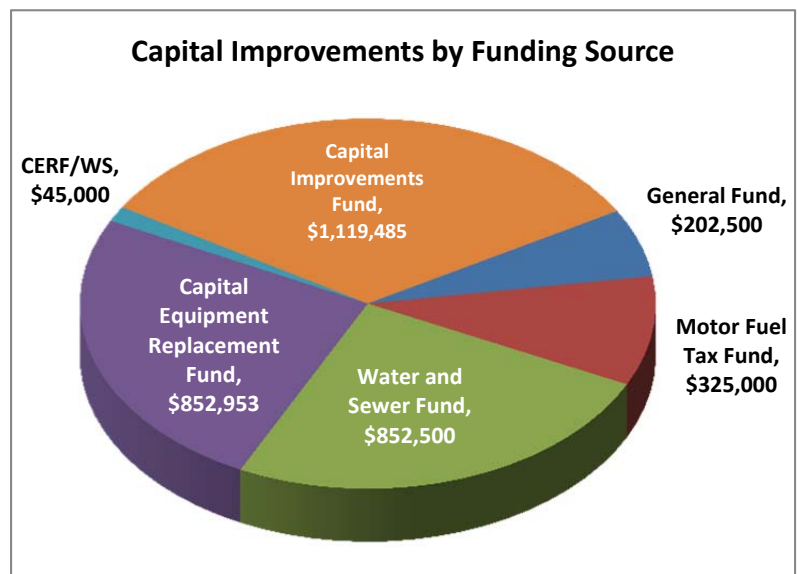
Capital Equipment Replacement Fund

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 is 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.

Five-Year Capital Improvement Program schedules and detailed project sheets for each capital item included in the FY 2018 Budget are included in this document.



Village of River Forest, Illinois
Five Year Capital Improvement Program
Fiscal Year 2018 Budget

CATEGORY	Fiscal Year					Five Year Total
	2018	2019	2020	2021	2022	
Buildings and Improvements	710,725	248,235	171,700	60,500	5,500	1,196,660
Vehicles	639,586	467,092	374,585	297,597	917,024	2,695,884
Equipment	258,367	156,000	33,000	171,000	-	618,367
Information Technology	237,170	50,000	30,000	155,000	30,000	502,170
Streets, Sidewalks & Alleys	866,090	980,000	800,000	755,000	765,000	4,166,090
Water and Sewer Improvements	685,500	641,500	624,000	626,500	635,000	3,212,500
Total	3,397,438	2,542,827	2,033,285	2,065,597	2,352,524	12,391,671

PROPOSED FUNDING SOURCE	Fiscal Year					Five Year Total
	2018	2019	2020	2021	2022	
General Fund (GF)	202,500	230,000	235,000	235,000	245,000	1,147,500
Motor Fuel Tax Fund (MFT)	325,000	480,000	250,000	250,000	250,000	1,555,000
Water and Sewer Fund (WS)	852,500	716,500	704,200	702,000	710,500	3,685,700
Capital Equipment Replacement Fund (CERF)	852,953	623,092	242,585	468,597	917,024	3,104,251
CERF/WS	45,000	-	165,000	-	-	210,000
Capital Improvements Fund (CIF)	1,119,485	493,235	436,500	410,000	230,000	2,689,220
CIF/Parking Reserve	-	-	-	-	-	-
Totals	3,397,438	2,542,827	2,033,285	2,065,597	2,352,524	12,391,671

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 2018 include:

Improvement	Cost of Improvement	Funding Source	Nature of Project
Village Hall Improvements	\$ 25,000	CIF	Recommended
Village Hall Second Floor Improvements	\$ 352,725	CIF	Recommended
Garage Improvements	\$ 236,000	CIF	Critical
Pumping Station Improvements	\$ 97,000	WS	Critical
Total	\$ 710,725		

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 2018 Budget

This Project is:		Fiscal Year					Five Year Total	Funding Source
		2018	2019	2020	2021	2022		
Village Hall							-	
Village Hall Improvements	Recommended	25,000	-	40,000	55,000	-	120,000	CIF
Second Floor Improvements	Recommended	352,725	243,235	71,500	-	-	667,460	CIF
Public Works							-	
Garage Improvements	Critical	236,000	-	50,000	-	-	286,000	CIF
Pumping Station Improvements	Critical	97,000	5,000	10,200	5,500	5,500	123,200	WS
Total		710,725	248,235	171,700	60,500	5,500	1,196,660	

Proposed Funding Source	Fiscal Year					Five Year Total
	2018	2019	2020	2021	2022	
Water and Sewer Fund (WS)	97,000	5,000	10,200	5,500	5,500	123,200
General Fund	-	-	-	-	-	-
Capital Equipment Replacement Fund (CERF)	-	-	-	-	-	-
Capital Improvement Fund (CIF)	613,725	243,235	161,500	55,000	-	1,073,460
Totals	710,725	248,235	171,700	60,500	5,500	1,196,660

Buildings and Improvements

Village Hall Improvements	FY 2018	\$25,000	CIF
	FY 2019	\$0	CIF
	FY 2020	\$40,000	CIF
	FY 2021	\$55,000	CIF
	FY 2022	\$0	CIF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Spending History

FY 2015	\$12,000 (Repair foundation and eliminate seepage: basement level adjacent to Fire Dept.)
FY 2017	\$169,861 (Roof replacement)

Project Description & Justification

The Village Hall, located at 400 Park Avenue, was constructed in 1999 and houses the Village's administrative Staff, both the Police and Fire Departments, and the West Suburban Consolidated Dispatch Center (WSCDC). The majority of janitorial and maintenance tasks and operations are performed and coordinated by the Village's Custodian. 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 last year by the Garland company to provide thermal scans of the current condition of the roof. Their report recommended one project for this facility in FY 2017, as well as other building envelope improvements in the next five years.

The following facility improvement is recommended to be completed in FY 2018:

<u>Repair/Improvement</u>	<u>Estimated Cost</u>	<u>Year</u>
1. FCA - Replace HVAC rooftop unit #3 (above WSCDC)	\$25,000	FY 2018

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

<u>Repair/Improvement</u>	<u>Estimated Cost</u>	<u>Year</u>
2. Tuck-pointing improvements	\$40,000	FY 2020
3. Replace roof above 2nd floor (WSCDC area)	\$55,000	FY 2021
Total	\$95,000	

2018 Recommended Project

Replace HVAC rooftop unit #3 (above WSCDC): This HVAC unit is in fair operating condition at this time. It was identified within the Facility Condition Assessment as an item that would require replacement within the FY 2018 timeframe. Replacement would include the installation of two smaller units in its place, each rated at 65% of the required load. This way, if one fails, the WSCDC can run comfortably with the other operating unit rated at 65%.

Project Alternative

The alternative to this project is to not make this replacement; however, this will need to be determined with an analysis of the unit. It is an item that will eventually need to be replaced as the condition of the unit continues to deteriorate.

Project Impact

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

Buildings and Improvements

Village Hall Second Floor Improvements	FY 2018	\$352,725	CIF
	FY 2019	\$243,235	CIF
	FY 2020	\$71,500	CIF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Project Description & Justification

The Village Hall, located at 400 Park Avenue, was constructed in 1999 and houses the Village's administrative Staff, both the Police and Fire Departments, and the West Suburban Consolidated Dispatch Center (WSCDC). The second floor of the Village Hall houses various staff workspaces, the Dispatch Center and the "Front Counter" where day to day business transactions between the Village and customers take place.

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

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

Village staff proposes a multi-phase Village Hall remodeling project to take into account the needs of the current and future work force. Each phase is as follows:

Phase I - Reception Desk and Lobby - Reconstruction of front counter area and lobby to better serve customers

Phase II - Village Hall Open Office Area, Carpeting and Furniture - Reconfiguration of workstations and replacement of carpet and furniture in non-Police work areas

Phase III - Police Department Administrative Area, Carpeting and Furniture - Replacement of carpeting and furniture in the Police Department offices and workstations

Project Alternative

Project alternatives include the deferral of this work indefinitely, to a date certain beyond the recommended time period, or to refine or redefine the scope of work requested.

Project Impact

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

Buildings and Improvements - Public Works

Public Works Garage Improvements	FY 2018	\$236,000	CIF
	FY 2020	\$50,000	CIF

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2016	\$10,000 (Structural Engineering Analysis)
FY 2017	\$432,095 (Roof Replacement and West Parapet Wall Replacement)

Project Description & Justification

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

The 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 2018:

<u>Repair/Improvement</u>	<u>Estimated Cost</u>	
1. Exterior wythe brick repair (east wall)	\$ 100,000	FY 2018
2. Grind & re-point remainder of all brick walls	\$ 90,000	FY 2018
3. Re-caulk window perimeters, copings, misc. areas	\$ 15,000	FY 2018
4. Replace single pane glass windows (26)	\$ 20,000	FY 2018
5. Replace two overhead garage doors	\$ 11,000	FY 2018
Total	\$ 236,000	

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

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

2018 Recommended Projects

The following is a summary of the improvements that are proposed for FY 2018:

1. Exterior wythe brick repair (east wall): This wall needs to be rebuilt from years of water damage and deterioration. Bricks along this wall are currently dislodged and structurally damaged.
2. Grind and re-point remainder of all brick walls: Most of the bricks along all the exterior walls of the building are in need of tuck-pointing. This process would also match the existing bricks to the newly installed bricks in terms of mortar condition and stability.
3. Re-caulk window perimeters, copings, miscellaneous areas

4. Replace single pane glass windows (26): These would be replaced with more energy efficient double pane windows.
5. Replace two overhead garage doors

Project Alternative

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

Project Impact

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

Buildings and Improvements - Public Works

Pumping Station Improvements

Water & Sewer



FY 2018	\$97,000	WS
FY 2019	\$5,000	WS
FY 2020	\$10,200	WS
FY 2021	\$5,500	WS
FY 2022	\$5,500	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2016	\$22,600 (Replace front door)
FY 2017	\$4,995 (Replace/add exterior lighting fixtures)

Project Description & Justification

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

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 improvements should be completed in FY 2018:

<u>Repair/Improvement</u>	<u>Estimated Cost</u>
1. Replace lower roof	\$20,000
2. Replace 2nd floor windows	\$40,000
3. Replace boiler and radiator heater system	\$25,000
4. Paint soffit, fascia and metal work on exterior of building	\$12,000
Total	\$97,000

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

<u>Repair/Improvement</u>	<u>Estimated Cost</u>	<u>Year</u>
1. Replace fire detection system	\$5,000	FY 2019
2. Replace interior detection system	\$10,200	FY 2020
3. Replace staircase	\$5,500	FY 2021
Total	\$20,700	

2018 Recommended Projects

The following is a summary of the improvements that are proposed for FY 2018:

1. Replace lower roof: This section of the roof at the Pumping station is near the end of its useful life. Replacement is needed at this time.
2. Replace 2nd floor windows: Replace 2nd floor windows to complete the removal and replacement of all windows in the building. This is a carryover item from FY2017.
2. Replace boiler and radiator heater system: This system will be replaced by gas fired unit heaters (two for each floor). By having multiple heaters per floor there is a redundancy if one were to fail. Right now, the boiler is a single point of potential failure.
3. Paint soffit, fascia and metal work on exterior of 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 2018:

Improvement	Number of Vehicles to be Replaced in FY 2018	Cost of Vehicles to be Replaced in FY 2018	Total Number of Vehicles in Fleet
Building	-	\$ -	2
Police	2	\$ 80,672	18
Fire	1	\$ 353,914	10
Public Works	2	\$ 205,000	21
Total	5	\$ 639,586	51

Financing

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

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

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

These projects are highlighted in yellow.

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

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

Village of River Forest, Illinois
Five Year Capital Improvement Program
Vehicles
Fiscal Year 2018 Budget

Vehicles	Fiscal Year					Five Year Total	Funding Source
	2018	2019	2020	2021	2022		
Police	80,672	169,592	44,585	122,597	217,024	634,470	CERF
Fire	353,914	90,500	-	-	700,000	1,144,414	CERF
Public Works	205,000	207,000	330,000	175,000	-	917,000	CERF & CERF/WS
Total	639,586	467,092	374,585	297,597	917,024	2,695,884	

Proposed Funding Source	Fiscal Year					Five Year Total
	2018	2019	2020	2021	2022	
Capital Equipment Replacement Fund (CERF)	594,586	467,092	209,585	297,597	917,024	2,485,884
CERF- Water and Sewer (CERF/WS)	45,000	-	165,000	-	-	210,000
Water and Sewer Fund (WS)	-	-	-	-	-	-
Totals	639,586	467,092	374,585	297,597	917,024	2,695,884

**Village of River Forest, Illinois
Five Year Capital Improvement Program
Vehicles-Police
Fiscal Year 2018 Budget**

Police Department	Year	Vehicle #	This Project is:	Fiscal Year					Five Year Total	Funding Source
				2018	2019	2020	2021	2022		
Marked Squad Car	2014	1	Recommended	42,510	-	-	45,698	-	88,208	CERF
Marked Squad Car	2015	2	Recommended	-	43,791	-	-	47,158	90,949	CERF
Marked Squad Car	2015	3	Recommended	-	45,199	-	-	48,363	93,562	CERF
Marked Squad Car	2016	4	Recommended	-	41,642	-	-	44,557	86,199	CERF
Marked Squad Car	2016	5	Recommended	-	38,960	-	-	41,687	80,647	CERF
Marked Squad Car	2017	6	Recommended	-	-	44,585	-	-	44,585	CERF
Community Service Vehicle	2016	10	Recommended	-	-	-	-	-	-	CERF
Detectives Vehicle	2017	12	Recommended	-	-	-	-	35,259	35,259	CERF
Unmarked Tactical	2012	13	Recommended	38,162	-	-	41,024	-	79,186	CERF
Chief's Vehicle	2015	17	Recommended	-	-	-	35,875	-	35,875	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						-	
Vehicle Equipment Set-Up			N/A	-	-	-	-	-	-	
Total				80,672	169,592	44,585	122,597	217,024	634,470	

Proposed Funding Source		Fiscal Year					Five Year Total
		2018	2019	2020	2021	2022	
Capital Equipment Replacement Fund (CERF)		80,672	169,592	44,585	122,597	217,024	634,470
Totals		80,672	169,592	44,585	122,597	217,024	634,470

Vehicles - Police

Marked Squad Car	FY 2018	\$42,510	CERF
Squad 1	FY 2021	\$45,698	CERF
☐ Critical	☒ Recommended	☐ Contingent on Funding	
Make	Ford		
Model	Explorer PUV		
Year	2014		
Cost	\$38,580		
Useful Life	3 yrs		
Current Life	3 years		

Project Description & Justification

An estimated cost to replace Squad #1 is \$42,510. The estimated cost of the vehicle incorporates \$8,000/car for equipment and installation, which includes exterior Police markings, light emitting diode light bar, and miscellaneous items needed to facilitate the installation of major components. The in-service date was January, 2014. The current mileage is 31,222 (as of 12/14/16). The average monthly miles driven is 823. Estimated mileage at time of replacement: 46,833. Once replaced, this car will then replace Car 7, which is currently a 2009 Ford Crown Victoria. Current Car 7 has incurred over \$10,133 in repair and maintenance costs to date, and will have approximately 76,147 miles in FY 2018.

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 2014-2018	
Routine Maintenance as of November, 2016	\$1,548 (16 @ 96.73)
Cost of Repairs (Under Warranty)	\$0
Total Spent on Maintenance and Repairs	\$1,548

Project Alternative

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

Operational Impact

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

Project Impact

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

Carryover History

None

Vehicles - Police

Ford Explorer Unmarked Tactical	FY 2018	\$38,162	CERF
Squad 13	FY 2021	\$41,024	CERF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Make Ford
 Model Explorer PUV
 Year 2013
 Cost \$31,500
 Useful Life 5 yrs
 Current Life 3 yrs

Project Description & Justification

An estimated cost to replace unit #13 is \$38,162. An estimated cost of the vehicle incorporates an all-wheel drive (AWD) SUV, \$8,000 for covert equipment and installation, including hidden light emitting diode (LED) emergency lights, radio antenna, and miscellaneous items needed to facilitate the installation of major components. The in-service date was May 1, 2012. The current mileage is 61,012 (as of 12/14/16). The average monthly miles driven is 1,126. Estimated mileage at time of replacement: 74,323. Once replaced, this car will be rotated to a secondary line vehicle. It will replace Car 11, a 2007 Dodge Charger that is expected to approximately 83,684 miles in FY 2018. In addition, Car 11 has incurred over \$17,911 worth of repairs and maintenance costs to date.

Vehicle Description

This is an unmarked police unit used daily for tactical patrol and covert surveillance. The unit is equipped with hidden emergency lights, a laptop computer, a printer, and car radios. The unit is set up to store additional protective gear and weapons systems.

Maintenance Costs FY 2012-2018	
Routine Maintenance as of November, 2016	\$362 (9 @ \$40)
Cost of Repairs	\$2,591
Total Spent on Maintenance and Repairs	\$2,953 *

*Includes 3 year history of maintenance and repairs

Project Alternative

Due to the nature of the use, deferral beyond its estimated life is not recommended for a tactical vehicle. The reliability decreases as age increases, and maintenance and repair costs often increase.

Operational Impact

Breakdowns have a direct impact on the department's ability to respond to and investigate criminal activity.

Project Impact

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

Carryover History

None

Village of River Forest, Illinois
Five Year Capital Improvement Program
Vehicles-Fire
Fiscal Year 2018 Budget

Fire Department	Year	Vehicle #	This Project is:	Fiscal Year					Five Year Total	Funding Source
				2018	2019	2020	2021	2022		
Chief's Vehicle	2006	200	Recommended	-	26,000	-	-	-	26,000	CERF
Deputy Chief's Vehicle	2011	201	Recommended	-	26,500	-	-	-	26,500	CERF
Ambulance	2015	215	Recommended	-	-	-	-	-	-	CERF
Utility Pick-up Truck	2006	218	Contingent	-	38,000	-	-	-	38,000	CERF
105' Aerial Quint	2013	219	Contingent	-	-	-	-	-	-	CERF
Pumper	2001	222	Recommended	-	-	-	-	700,000	700,000	CERF
Ambulance	2006	214	-	This vehicle is a reserve and replaced with frontline upon purchase					-	
Pumper	1992	226	Recommended	353,914	-	-	-	-	353,914	CERF
Total				353,914	90,500	-	-	700,000	1,144,414	

Proposed Funding Source	Fiscal Year					Five Year Total
	2018	2019	2020	2021	2022	
Capital Equipment Replacement Fund (CERF)	353,914	90,500	-	-	700,000	1,144,414
Totals	353,914	90,500	-	-	700,000	1,144,414

Vehicles - Fire

Pumper - E211 (E-226)

FY 2018

\$353,914

CERF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Make Darley
Model Pumper
Year 1992
Cost \$210,000
Useful Life 10 years front line +
10 years reserve
Current Life 25 years



Vehicle Description

E-226 is a 1,500-gallon per minute fire pumper with a 750-gallon water tank and a full complement of fire hose, ladders and equipment. This vehicle meets NFPA 1901 and Insurance Services Office (ISO) criteria for a Class 'A' pumper. A Class 'A' pumper has the following pumping requirements: 100% pump capacity at 150psi, 70% capacity at 200psi, and 50% at 250 psi.

In 2002, the Village decided to improve efficiency and approved the purchase of E-222, a Class 'A' pumper with the addition of CAFS (compressed air foam system). With the introduction of a chemical foam concentrate, the frontline engine uses less water, which in turn allows firefighters to extinguish structure fires quicker and with less water damage. The replacement of E-226 (non-CAFS unit) will include the installation of CAFS to continue efficiency.

In addition to the ISO requirements this vehicle is designed to operate as an Advance Life Support (ALS) non-transport vehicle. It will respond with firefighter/paramedics to emergency medical calls and provide service to patients prior to the arrival of a transport ambulance. This allows the Fire Department to handle multiple simultaneous calls in the community. Currently E-222 (frontline engine) responds on an average of 5.2 calls per day.

This vehicle purchase is split between two fiscal years, with the chassis purchase in FY 2017 at \$222,886 and the remainder of the \$576,800 due at delivery in FY 2018.

Vehicle	Year	Date	Road Mileage	Engine Hours	Actual Mileage
E-226	1992	11/2016	49,445	7,667.0	191,675

*Fire and EMS vehicles use a conversion of 25 miles per engine hour due to the on scene time at an emergency call.

Maintenance Costs for Past 3.5 Years

<i>Routine Maintenance</i>	
226	\$950 (1 item)
222	\$3,527 (14 items)
<i>Cost of Repairs</i>	
226	\$9,789
222	\$60,896
<i>Total Spent on Maintenance and Repairs</i>	
226	\$10,739
222	\$64,423

At the most recent preventative maintenance evaluation by Certified Fleet Service, mechanics found several deficiencies and have estimated repair costs at \$29,700, which includes the following: Multiple oil leaks (\$800 to \$1,000), power steering leak (\$300), coolant leak at radiator neck (\$200), right rear spring broken (\$1,600), tires (seven years - \$1,800), rusted out frame for booster tank (\$6,000 to \$8,000), pump not holding vacuum (will not pass NFPA pump test - \$13,000 to \$16,000) and inoperable air conditioner (\$500 to \$800). There are also unknown costs for repairs to the emergency generator and there is extensive rust corrosion to body and frame. A final tally of all costs will not be available unless and until all the work is performed.

Project Alternative

Evaluate State of Illinois loan programs, federal grants and lease / purchase programs. The Village may also delay the purchase of this vehicle and incur increased maintenance cost and increased out of service time. Since this unit is recommended to be further deferred from a FY 2014 replacement to FY 2017 with the purchase of a Quint, this option is not recommended.

Operational Impact

The replacement of this vehicle will be placed in front line service, with Engine 222 moved to reserve status. The need to maintain a reserve pumper exists when the front line Engine is down for maintenance or repair. It gives responding off-duty firefighters apparatus to respond with to run multiple calls when the front line pumper is in use. It also allows for a mutual aid while maintaining a response pumper to provide adequate fire suppression within the Village.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
Reduction of Front-line Engine repairs-between \$10,000 to \$22,000	Reduce maintenance on fleet by providing new, warranty driven apparatus, replacing older, costlier vehicle. Reduction in maintenance costs for first three years (warranty) on new vehicle and E222-reduced by placing of 15 year old vehicle in reserve status.

Carryover History

This vehicle was carried over from FY 2017

**Village of River Forest, Illinois
Five Year Capital Improvement Program
Vehicles-Public Works
Fiscal Year 2018 Budget**

Public Works Department	Description	Year	Vehicle #	This Project is:	Fiscal Year					Five Year Total	Funding Source
					2018	2019	2020	2021	2022		
Large Int'l Dump Truck	International 4000 Series	2002	30	Critical	-	-	-	-	-	-	CERF
Large Int'l Dump Truck	International	2004	32	Critical	160,000	-	-	-	-	160,000	CERF
Pick-up Truck w/ Dump Body	Ford F350 Super Duty	2006	33	Critical	-	57,000	-	-	-	57,000	CERF
Street Sweeper	Elgin Pelican	2003	34	Critical	-	-	-	-	-	-	CERF/WS
Large Int'l Dump Truck	International 4000 Series	2001	40	Critical	-	-	-	-	-	-	CERF
Large Int'l Dump Truck	International 4000 Series	1998	44	Critical	-	-	-	175,000	-	175,000	CERF
Aerial Truck	International 4400	2003	46	Critical	-	150,000	-	-	-	150,000	CERF
Skid Steer Loader	Bobcat 763	2000	N/A	Recommended	-	-	-	-	-	-	CERF
Pick-Up Truck (Engineering)	Ford Ranger Super	2007	62	Recommended	-	-	-	-	-	-	CERF
Cargo Van	Dodge Sprinter	2006	64	Critical	45,000	-	-	-	-	45,000	CERF/WS
Sewer Truck	Vac-Con	2007	65	Critical	-	-	330,000	-	-	330,000	CERF/WS
Pick-Up Truck	Ford F350 Super Duty	2008	66	Critical	-	-	-	-	-	-	CERF/WS
Cargo Van	Ford Transit Connect	2015	68	Recommended	-	-	-	-	-	-	WS
Total					205,000	207,000	330,000	175,000	-	917,000	

Proposed Funding Source	Fiscal Year					Five Year Total
	2018	2019	2020	2021	2022	
Capital Equipment Replacement Fund (CERF)	160,000	207,000	165,000	175,000	-	707,000
CERF - Water and Sewer (CERF/WS)	45,000	-	165,000	-	-	210,000
Water and Sewer Fund (WS)	-	-	-	-	-	-
Totals	205,000	207,000	330,000	175,000	-	917,000

Vehicles - Public Works

Dump Truck #32 **FY 2018** **\$160,000** **CERF**

(w/conveyor dump body)

☒ Critical

☐ Recommended

☐ Contingent on Funding

Make International

Model

Year 2004

Purchase Cost \$93,455

Purchased FY 2004

Useful Life 12 years

Current Life 14 years



Vehicle Description

Various personnel in the Operations Division operate this truck. The vehicle is equipped with a liquid salt pre-wetting system, computerized ground sensing salt application system, 11 foot power angling snowplow, dump body tarp, emergency lighting, and two-way radio. The vehicle is also equipped with a nine foot walking floor dump body.

Total Vehicle Miles	24,283 (As of 10/27/2016)
---------------------	---------------------------

Recent Maintenance Costs

Date	Maintenance Performed	Cost
11/2011	New bearings, new hydraulic lines	\$260.00
12/2011	Repair brakes	\$1,200.00
2/2013	Repair PTO solenoid and wiring	\$910.00
1/2014	Flush brake system air lines	\$116.40
2/2014	Repair brakes and replace oil pan	\$3,348.75
3/2014	Replace rear brake chambers	\$394.14
1/2015	Replace blower motor	\$161.64
1/2015	Replace blower motor resistor	\$223.74
2/2015	Replace leaf springs	\$1,616.76
11/2015	Replaced hydraulic hose	\$163.26
10/2016	Repair wiring problems and tighten front wheel bearing	\$568.02
Total		\$8,962.71

Project Alternative

This vehicle was originally scheduled for replacement in FY 2016. The alternative is to delay the purchase and reschedule during later years. The current configuration limits the vehicle's ability to haul some materials as the dump body is constructed in the shape of a v-box with a conveyor "belt" system down the center of the dump body. Staff recommends that this vehicle be replaced in FY 2018 with a unit that has a separate V-box and standard dump body. The \$160,000 replacement estimate would include the new dump truck and plow.

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.

Project Impact

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

Carryover History

This vehicle was carried over from FY 2016

4. It was expected that truck #31 could be sold at public auction as surplus property for approximately \$10,000 to \$15,000. The vehicle actually sold for \$23,350.

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

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

Cost Comparison:

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

This alternative allowed Public Works to maintain two tandem axle dump trucks in the fleet and extended the life of the old truck #41 by approximately seven years (replacement in FY 2021). This is approximately half of the life cycle of a new dump truck. Public Works has a number of dump trucks scheduled for replacement in the coming two to three fiscal years and this alternative will help spread the replacement cycles of the dump truck fleet.

Operational Impact

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

Project Impact

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

Carryover History

None

Vehicles - Public Works

Cargo Van #64

FY 2018

\$45,000

CERF/WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Make Dodge
Model Sprinter Cargo Van
Year 2006
Purchase Cost \$32,088
Purchased FY 2006
Useful Life 10 years
Current Life 12 years



Vehicle Description

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

Total Vehicle Miles	50,016 (As of 10/31/2016)
---------------------	---------------------------

Recent Maintenance Costs

Date	Maintenance Performed	Cost
7/2013	Repair headlight and change cabin air filter	\$153.00
10/2013	Replace driver's side wiper arm	\$57.00
6/2014	Replace fan belt	\$29.88
6/2014	Replace fan belt and pulleys	\$544.82
6/2015	Replace batteries	\$226.50
3/2016	Repair transmission	\$668.68
3/2016	Repair transmission	\$1,026.55
6/2016	Repair tail light, and blower motor	\$161.49
7/2016	Repair AC system	\$1,699.69
Total		\$4,567.61

Project Alternative

This vehicle was scheduled for replacement in FY 2016. Staff recommends replacing this vehicle in FY 2018 and retaining it as a fully depreciated vehicle until major repairs are necessary, at which time it would be sold at auction.

Operational Impact

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

Project Impact

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

Carryover History

This vehicle was carried over from FY 2016 to FY 2018

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 2018:

Equipment	Cost of Equipment	Funding Source	This Project is:
Live Scan System (PD)	\$ 25,000	CERF	Critical
Overweight Truck Scales (PD)	\$ 20,750	CERF	Recommended
Street Camera System (PD)	\$ 110,517	CERF	Recommended
Street Camera System Expansion (PD)	\$ 41,100	CERF	Contingent
SCBA Breathing Air Compressor (FD)	\$ 45,000	CERF	Recommended
Stainless Steel V-Box Spreader (Small) (PW)	\$ 16,000	CERF	Recommended
Total	258,367		

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 2018 Budget**

This Project is:		Fiscal Year					Five Year Total	Funding Source
		2018	2019	2020	2021	2022		
Police Department								
Live Scan System	Critical	25,000	-	-	-	-	25,000	CERF
Overweight Truck Scales	Recommended	20,750	-	-	-	-	20,750	CERF
Village Hall Camera System	Recommended	-	-	-	21,000	-	21,000	CERF
Street Camera System	Recommended	110,517	-	-	-	-	110,517	CERF
Street Camera System Expansion	Contingent	41,100	-	-	-	-	41,100	CERF
Fire Department								
SCBA Air Compressor	Recommended	45,000	-	-	-	-	45,000	CERF
ALS Defibrillator 2	Contingent	-	-	25,000	-	-	25,000	CERF
Public Works								
Stump Grinder	Recommended	-	46,000	-	-	-	46,000	CERF
Stainless Steel V-Box Salt Spreader (Large)	Critical	-	20,000	-	-	-	20,000	CERF
Stainless Steel V-Box Salt Spreader (Small)	Recommended	16,000	-	-	-	-	16,000	CERF
Chipper - 1800 Model	Critical	-	90,000	-	-	-	90,000	CERF
Tandem Axle Trailer	Recommended	-	-	8,000	-	-	8,000	CERF
Fuel System Improvements	Critical	-	-	-	150,000	-	150,000	CERF
Total		258,367	156,000	33,000	171,000	-	618,367	

Proposed Funding Source	Fiscal Year					Five Year Total
	2018	2019	2020	2021	2022	
Capital Equipment Replacement Fund (CERF)	258,367	156,000	33,000	171,000	-	618,367
CERF - Water and Sewer (CERF/WS)	-	-	-	-	-	-
Totals	258,367	156,000	33,000	171,000	-	618,367

Equipment - Police

Live Scan System

FY 2018

\$25,000

CERF

☒ Critical

☐ Recommended

☐ Contingent on Funding

Original Purchase Date

FY 2006

Cost

\$25,000

Funding History

N/A



Project Description & Justification

The Live Scan System is an automated fingerprint system that creates digital images of an arrestee's fingerprints. Once digitized, the prints are sent to several entities including the Illinois Bureau of Identification, Chicago Police Department and FBI, and is stored in their databases. This system is currently in use by and connected to all of the Cook County municipalities and streamlines the identification process. The life expectancy of the current system is eight years.

Project Alternative

Although the cost of replacement is the responsibility of the municipality, the controlling agency for this system is Cook County. Unless the County goes to a different system in the future there is no alternative to Live-Scan.

The Live Scan System is critical to the Police Department's operations and should the project be deferred and the system malfunction, immediate replacement would be required.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
None	Repairs covered by Cook County

Carryover History

This item has been carried over for several fiscal years. Replacement is dependent on Cook County's time frame for upgrading to a new system.

Equipment - Police

Overweight Truck Scales

FY 2018

\$20,750

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 for one year depending on the condition at the time.

Project Impact

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

Carryover History

Although the scales have reached their useful life expectancy, replacement of these scales has been carried over from FY 2017 and they are currently in working order. Each year the scales are re-certified and will require replacement if found deficient by the State.

Equipment - Police

Street Camera System

FY 2018

\$110,517

CERF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Original Purchase Date

FY 2009

Cost

\$350,000+

Funding History

N/A



Project Description & Justification

The Village currently has eight Pan-Tilt-Zoom (PTZ) digital cameras located along the business corridor on Lake Street and 37 fixed cameras in and around Village Hall. The camera system is supported by software, servers and a wireless antenna system. The cameras can be monitored by supervisors, the dispatch center as well as patrol officers, on their squad car laptops, desktops or video monitors. The digital images are stored for a minimum of 30 days and are used as evidence in criminal cases. The PTZ cameras have moving parts and are out in the elements; therefore they are prone to a shorter life expectancy than fixed cameras. The estimated life of the equipment is approximately four years and the fixed cameras nearly 20 years.

This program has been very successful as a force multiplier. Officers routinely refer to the cameras to assist in identifying suspects involved in criminal activity and the Detectives use the footage to create still shots of suspects for bulletins. Below are some images of suspects who were captured on the camera system and later identified as perpetrators of a crime.



Retail Theft



Retail Theft



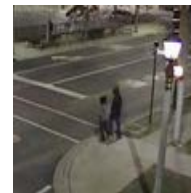
Bike Theft



Burglary



Drug Deal



Robbery



Not only are the cameras used for helping to identify criminal suspects, the cameras have been used for situational awareness including the Blizzard of 2011 where the Public Works department was able to monitor the snow accumulation and effects on traffic along the Lake Street business corridor.

Repair/Improvement	Estimated Cost	Fiscal Year
Camera System Servers	\$36,800	FY 2018
Street Camera System	\$35,000	FY 2018
Wireless Point to Point Antenna/Backhaul	\$38,717	FY 2018
Total Project Cost	\$110,517	

Project Alternative

Due to the nature of this system, there is no alternative if the project is not funded in the future. The continuation of this program is highly recommended.

Project Impact

There is no annual service fee for this program.

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

Carryover History

The majority of the hard drives that support the camera system servers were replaced under warranty in mid-2015. This allows the replacement of the servers to be deferred until FY 2018 or when needed. The wireless point to point antennae that support the street cameras operation were anticipated to be replaced in FY 2019, however the hardware is seven years old and Village Staff have experienced some issues with the wireless transmission. Therefore it is recommended to move the replacement schedule up one year. Server replacement fee's includes hardware and IT costs.

Equipment - Police

Street Camera System Expansion

FY 2018

\$41,100

CERF

☐ Critical

☐ Recommended

☒ Contingent on Funding

Original Purchase Date

FY 2009

Cost

\$350,000+

Funding History

N/A

Project Description & Justification

The Village security management program consists of internal and external cameras and a Village Hall access control system. The external street cameras are currently placed along the Lake Street business corridor between Harlem and Jackson Avenues. The anticipated expansion will include an additional four cameras along Lake Street between Lathrop and Thatcher Avenues. This will cover the west Lake Street business corridor, Keystone Park and the area surrounding the train station.

Repair/Improvement	Estimated Cost	Fiscal Year
Electrical supply to street lamps	\$12,000	FY 2018
Street Cameras	\$19,100	FY 2018
Wireless Point to Point Antenna/Backhaul	\$8,000	FY 2018
Additional Avigilon Enterprise Licenses	\$2,000	FY 2018
Total Project Cost	\$41,100	

Project Alternative

This is an expansion project that is contingent on funding. It will enhance the current system which is limited in the covered area.

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 is no recurring annual costs

Carryover History

None

Equipment - Fire

SCBA Breathing Air Compressor

FY 2018

\$45,000

CERF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Original Purchase Date

FY 1999

Cost

\$17,200

Funding History

N/A



Project Description & Justification

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

Project Alternative

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

Project Impact

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

Carryover History

This item was carried over from FY 2017

Equipment - Public Works

Stainless Steel V-Box Salt Spreader (Small)

FY 2018

\$16,000

CERF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Make Swenson

Model

Year

Purchase Cost

Purchased

Useful Life 12 years

Current Life



Equipment Description

The Village owns and utilizes three large front-line v-box salt spreaders that are used for snow fighting operations. Two are drop-in vehicle mounted front line salt spreaders and the third is a v-box salt spreader that was built and incorporated into the dump body of dump truck #32. This unit is also equipped with a liquid pre-wetting system that is used to melt snow and ice when temperatures are below twenty degrees. Since truck #32 is scheduled to be replaced this fiscal year with a truck that has a conventional dump body, an additional salt spreader will need to be purchased.

Total Vehicle Miles	N/A
---------------------	-----

Recent Maintenance Costs

Date	Maintenance Performed	Cost
	N/A	
Total		\$0.00

Project Alternative

Contractual salting and snow removal.

Operational Impact

Not having this unit would reduce the Village's ability to salt roadways by 33%.

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. In FY 2016 the Village entered into an agreement with ClientFirst to provide day-to-day and project specific IT support services. ClientFirst prepared a strategic information technology business plan in FY 2012 for the Village and updated it in preparation for the CIP. This plan evaluated the Village's hardware and software capabilities to determine any possible improvements that could be made in order to fully meet the Village's business needs, including:

The following improvements are proposed for FY 2018:

Equipment	Cost of Equipment	Funding Source	This Project is:
Network Improvements	\$ 20,300	CIF	Critical
Software Upgrades	\$ 85,500	CIF	Critical
PC Replacements	\$ 43,490	CIF	Recommended
Back-up Expansion	\$ 34,350	CIF	Critical
Office 365 Migration	\$ 15,300	CIF	Recommended
Mobile Device Management	\$ 10,730	CIF	Recommended
Disaster Recovery	\$ 27,500	CIF	Critical
Total	\$ 237,170		

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 2018 Budget**

	This Project is:	Fiscal Year					Five Year Total	Funding Source
		2018	2019	2020	2021	2022		
IT Strategic Plan	Recommended	-	20,000	-	-	-	20,000	CIF
Network Improvements	Critical	20,300	-	-	-	-	20,300	CIF
Software Upgrades	Critical	85,500	-	-	-	-	85,500	CIF
PC Replacements	Recommended	43,490	30,000	30,000	30,000	30,000	163,490	CIF
Back-Up Expansion	Critical	34,350	-	-	-	-	34,350	CIF
Office 365 Migration	Recommended	15,300	-	-	-	-	15,300	CIF
Audio Visual System Replacement	Recommended	-	-	-	125,000	-	125,000	CIF
Mobile Device Management	Recommended	10,730	-	-	-	-	10,730	CIF
Disaster Recovery Solution	Critical	27,500	-	-	-	-	27,500	CIF
Total		237,170	50,000	30,000	155,000	30,000	502,170	

Proposed Funding Source	Fiscal Year					Five Year Total
	2018	2019	2020	2021	2022	
Capital Improvement Fund (CIF)	237,170	50,000	30,000	155,000	30,000	502,170
Totals	237,170	50,000	30,000	155,000	30,000	502,170

Network Improvements**FY 2018****\$20,300****CIF**☒ Critical☐ Recommended☐ Contingent on Funding**Funding History**

N/A

Project Description & JustificationNetwork Services

Currently the Village Hall maintains all primary network services. Any major issue with Village Hall IT services will affect the entire Village. This initiative will allow the Village to leverage existing hardware configured in a backup role to provide redundant network services on multiple Servers and in multiple locations. An offsite backup repository for the Village Hall production servers will be configured using existing equipment. This initiative will increase the resilience of the Village network well improving the overall experience for the users at Public Works.

Public Works Network Enclosure (Cabinet)

There is very little computer and network equipment located at Public Works facility currently and it is not well prepared for many of the Villages expansion plans to improve the reliability of the network. This initiative will install a half height wall mounted network cabinet. This cabinet will be temperature controlled and house the necessary Servers, Networking equipment and UPS to provide reliable power for resilient computer systems. It is recommended that this work be completed at the same time as the network service improvements.

Network Services	
Hardware/Software/Licensing	\$1,000
Consulting	\$7,640
Public Works Network Enclosure (Cabinet)	
Hardware/Software/Licensing	\$7,800
Consulting	\$3,860
Total	\$20,300

Project Alternative

Alternatives to both projects is to continue with the status quo or defer them 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 2018

\$85,500

CIF

☒ Critical

☐ Recommended

☐ Contingent on Funding

Funding History

N/A

Project Description & Justification

Springbrook - \$21,000

The Village utilizes the Springbrook Enterprise Resource Planning (ERP) system to manage utility accounts, the Village's day to day financial transactions, budgeting, payroll, service request tracking, building permits, licensing and more. It is the financial backbone in the Village's day to day operations and a critical piece of software. In FY 2013 the Village underwent a significant upgrade from Version 6 to Version 7. Since that time, Springbrook has been acquired by Accela, and additional upgrade of Version 7 is both available and recommended.

There are also changes to the server that are recommended for FY 2018. Microsoft is discontinuing support for the Windows Progress Server and an upgrade to the SQL Server will be required to ensure a stable operating environment for Springbrook software. SQL Reporting Service, included in SQL Server, will provide an improved report writing tool for Ad Hoc reports. Temporary interruptions in Springbrook have an immediate and direct impact on the Village's ability to process utility bill payments, route service requests to the appropriate operating department, process building permits and respond to questions about permits and licenses, etc. A reliable ERP is essential to meeting the day to day needs of the community.

Land and License Management Software - \$40,000

The Village's ERP, Springbrook, was recently 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. The Village will evaluate whether to utilize the product now offered by Accela or another party. The utilization of software for this purposes is critical to Village operations and customer service. Modifying the program used to collect and process this information could provide opportunities for more efficient operations, including better customer access to real-time data, better project tracking tools, better integration with the Village's GIS, increased opportunities for constituent self-service and more.

Laserfiche Upgrades - \$9,500

The Village has been utilizing the Laserfiche document imaging program for several years to electronically store Village records. This has reduced storage needs at the Village Hall and improved productivity by making records easier to locate and reproduce when needed. A web portal into Laserfiche would streamline the process of making those records available online. Further, a web portal that is integrated with Laserfiche forms and the workflow process would allow the Village to make various applications available online and would streamline the submission, receipt, review and storage of those documents. Further, integration between records stored in Laserfiche with GIS would further streamline the search and retrieval of property-specific records. Various upgrades to the Laserfiche system, over time, will allow the Village to achieve these efficiencies and improve access to records.

Website Upgrades - \$15,000

FY 2018 will include the second half of the Village's efforts to implement the recommendations included in the Communications Audit completed in FY 2017. Those improvements include updates and upgrades to the Village's website by a third party vendor. While the majority of these costs will be experienced in FY 2017 there are some remaining expenses anticipated in FY 2018.

Springbrook	
Hardware/Software/Licensing	\$16,000
Consulting	\$5,000
Land and License Management Software	
Hardware/Software/Licensing	\$35,000
Consulting	\$5,000
Laserfiche Upgrades	
Hardware/Software/Licensing	\$9,000
Consulting	\$500
Website Upgrades	
Hardware/Software/Licensing	\$14,000
Consulting	\$1,000
	\$85,500

Project Alternative

Alternatives to the Springbrook and Land and License Management projects are to defer them to a future year, however, it is not recommended as Microsoft will no longer be supporting the existing Windows Server. A stable operating environment is critical to providing customer service to the community. Laserfiche improvements could also be deferred. It is not recommended that the website be deferred as work has already begun in FY 2017.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
--------------------------------------	--

\$22,000	<i>Springbrook:</i> Annual maintenance fee that is currently paid will be modified to an annual subscription fee at the same price or possibly slightly lower.
\$24,000	Land & License Management: 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)
\$5,500	<i>Laserfiche:</i> Annual maintenance agreement
\$5,550	<i>Website:</i> Domain Hosting & annual maintenance

Information Technology

PC Replacements

FY 2018	\$43,490	CIF
FY 2019	\$30,000	CIF
FY 2020	\$30,000	CIF
FY 2021	\$30,000	CIF
FY 2022	\$30,000	CIF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Funding History

N/A

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. Some equipment, such as Police and Fire Department laptops, may require replacement on a three-year schedule. Replacements are prioritized based upon the job responsibilities of employees and some workstations may be assigned older but serviceable PCs while other workstations may receive a new computer on a more frequent basis. Currently, the Village owns 49 desktop computers and 38 laptop computers.

Staff and the Village's IT consultant have updated the inventory of Village-owned IT/communication equipment, identifying warranty periods for each piece and determining a replacement schedule. Based on that information, equipment can be rotated out when warranties expire. Funding IT replacements in this manner will standardize equipment throughout the organization, allow the Village to explore bulk purchase pricing, improve IT support service efficiency, improve staff efficiency with fewer projected system interruptions, enhance system security, and avoid large spikes in IT expenses. Funding in FY 2018 is higher than other years due to the replacement of Police and Fire Department laptops.

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

PC Replacement	
Hardware/Software/Licensing	\$37,000
Consulting	\$6,490
Total	\$43,490

Project Alternative

If this project is not funded, PCs 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.

Project Impact

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

Back-Up Expansion**FY 2018****\$34,350****CIF**☒ Critical☐ Recommended☐ Contingent on Funding**Funding History**

N/A

Project Description & Justification**Video Surveillance (\$17,175)**

Currently, Village video surveillance files are stored locally, without a backup. This initiative will add an expansion shelf to the Village's current backup repository. This will allow ample storage space with room for video file backup and future growth. The Village will be able to administer the hardware through a single management console. Police video will then be uploaded to a cloud storage solution. This process will help ensure the Village's police data is backed up and archived off site to help ensure the files will be available when needed.

Arbitrator 360 (\$17,175)

Currently, the police video files are stored locally, without a backup. This initiative will add an expansion shelf to the Village's current backup repository that will be used exclusively for Police video. This will allow the data to remain safely segmented while allowing ample storage space with room for future expansion for police video file backup. The Village will be able to administer the hardware through a single management console. Police video will then be uploaded to a CJIS certified cloud storage solution. This process will help ensure the Village's police data is backed up and archived off site to help ensure the files will be available when needed.

Video Surveillance	
Hardware/Software/Licensing	\$13,355
Consulting	\$3,820
Arbitrator 360	
Hardware/Software/Licensing	\$13,355
Consulting	\$3,820
Total	\$34,350

Project Alternative

An alternative to this project is not recommended as it is critical to ensure that public safety data is recoverable.

Project Impact

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

Information Technology

Office 365 Migration

FY 2018

\$15,300

CIF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Funding History

N/A

Project Description & Justification

The Village is primarily using Microsoft Office 2010. On October 13, 2015 Microsoft announced the end of Mainstream support for Office 2010. The Village's move to Office 365 will allow Staff and the Village's IT consultant to leverage a low monthly cost with all updates included in the subscription model. There is no additional need for large Village-wide upgrades of Office software each time the Village upgrades to the next generation of Office. Moving the Village to Microsoft Office 365 is a cloud based strategy to keep the Village moving forward and adopting current trends of the technology that allow new and updated collaboration features.

Hardware/Software/Licensing	\$4,400
Consulting	\$10,900
Total	\$15,300

Project Alternative

Continue use of Microsoft Office 2010 and defer this project to the future.

Project Impact

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

Information Technology

Mobile Device Management

FY 2018

\$10,730

CIF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Spending History

N/A

Project Description & Justification

Currently the Village does not allow most of the Village Staff to join the wireless network in order to limit potential security issues. This initiative will enable the IT team to monitor, manage, and secure employee mobile devices that are utilized for work purposes, and will allow the Village to provide a more robust and secure network. The widespread proliferation of consumerization of IT means more personal consumer computing devices, such as smartphones, laptops and tablets, are brought to the workplace by employees for use and connectivity on the network. If these devices are lost or stolen, Mobile Device Management software will allow the Village to disable and clean Village devices remotely to prevent security breaches.

Hardware/Software/Licensing	\$5,000
Consulting	\$5,730
Total	\$10,730

Project Alternative

An alternative is to continue to prohibit employees from connecting these devices to the network and to utilize mobile data plans instead while they are on site, however, this will not provide the Village's IT team with the ability to wipe the devices remotely to prevent potential security breaches.

Project Impact

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

Information Technology

Disaster Recovery Solution

FY 2018

\$27,500

CIF

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

N/A

Project Description & Justification

The Village file server and application data is being safely backed up in the cloud. However if the Village were to suffer a loss of the server room or building there would be no immediate solution in place to help recover the data and get the applications functioning again. This initiative will begin to address some of those issues by establishing a set of standards and processes to aid in the event of a disaster. The Village will develop a disaster recovery process to restore access to the Village's primary applications and resources such as Payroll and Email. This process will be aided by having the data already stored in the cloud for backups. If the Village takes the time to prepare now before a disaster occurs, we will be better equipped to respond and limit any outages.

Hardware/Software/Licensing	\$6,300
Consulting	\$21,200
Total	\$27,500

Project Alternative

An alternative to this project would be to continue the status quo or defer the expense to another Fiscal Year. These alternatives are not recommended as it is critical to ensure that the Village has a disaster recovery plan in place that is consistent with industry best practices.

Project Impact

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

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 sidewalk in immediate need of replacement.

The following improvements are proposed for FY 2018:

Improvement	Cost	Funding Source	Nature of Project
Street Patching	\$ 65,000	GF - \$55,000 WS - \$10,000	Critical
50/50 Sidewalk, Curb & Gutter	\$ 65,000	GF - \$55,000 WS - \$10,000	Critical
Alley Improvement Program	\$ 200,000	CIF	Recommended
Street Improvement Program (SIP)	\$ 300,000	MFT - \$250,000 WS - \$50,000	Critical
Street Maintenance Program	\$ 92,500	GF	Critical
Surface Transportation Program (STP)	\$ 75,000	MFT	Critical
Municipal Lighting Systems	\$ 48,590	CIF	Recommended
Parkway Pockets	\$ 20,000		
Total	\$ 866,090		

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 2018 Budget**

	This Project is:	Fiscal Year					Five Year Total	Funding Source
		2018	2019	2020	2021	2022		
Street Patching Program	Critical	65,000	85,000	90,000	90,000	100,000	430,000	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	200,000	200,000	200,000	200,000	200,000	1,000,000	CIF
Parking Lot Improvements	Recommended	-	-	45,000	-	-	45,000	CIF/PR
Street Improvement Program (SIP)	Critical	300,000	200,000	300,000	300,000	300,000	1,400,000	MFT/WS
Street Maintenance Program	Critical	92,500	100,000	100,000	100,000	100,000	492,500	GF
Surface Transportation Program (STP)	Critical	75,000	330,000	-	-	-	405,000	MFT
Municipal Lighting Systems	Recommended	48,590	-	-	-	-	48,590	CIF
Parkway Pockets	Contingent	20,000	-	-	-	-	20,000	CIF
Total		866,090	980,000	800,000	755,000	765,000	4,166,090	

Proposed Funding Source	Fiscal Year					Five Year Total
	2018	2019	2020	2021	2022	
General Fund (GF)	202,500	230,000	235,000	235,000	245,000	1,147,500
Motor Fuel Tax (MFT)	325,000	480,000	250,000	250,000	250,000	1,555,000
Water and Sewer Fund (WS)	70,000	70,000	70,000	70,000	70,000	350,000
Capital Improvement Fund (CIF)	268,590	200,000	245,000	200,000	200,000	1,113,590
CIF/Parking Reserve	-	-	-	-	-	-
Totals	866,090	980,000	800,000	755,000	765,000	4,166,090

Streets, Sidewalks, Alleys - Public Works

Street Patching Program

Streets and Alleys

	GF	WS
FY 2018	\$55,000	\$10,000
FY 2019	\$75,000	\$10,000
FY 2020	\$80,000	\$10,000
FY 2021	\$80,000	\$10,000
FY 2022	\$90,000	\$10,000

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

Year	GF	WS	Total
FY 2017	\$80,178	\$10,000	\$90,178
FY 2016	\$66,465	\$8,860	\$75,325
FY 2015	\$36,906	\$10,000	\$46,906
FY 2014	\$83,970	\$10,000	\$93,970
FY 2013	\$51,732	\$7,342	\$59,074

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 \$55,000 to \$100,000 over the next five years is recommended. These funding levels are estimates and reflect inflationary increases for construction.

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

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

FY 2018 Recommended Project

Due to the amount of streets that have been resurfaced as part of the Northside Stormwater Management Project, the resurfacing of Division Street, and the upcoming resurfacing of Chicago Avenue, Staff recommends a reduction in this maintenance project for FY 2018 and FY 2019. 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 2018	\$55,000	\$10,000
FY 2019	\$55,000	\$10,000
FY 2020	\$55,000	\$10,000
FY 2021	\$55,000	\$10,000
FY 2022	\$55,000	\$10,000

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

Year	GF	WS	Total
FY 2017	\$51,710	\$10,000	\$61,710
FY 2016	\$47,979	\$8,482	\$56,461
FY 2015	\$60,735	\$4,503	\$65,238
FY 2014	\$47,507	\$1,829	\$49,336
FY 2013	\$43,648	\$15,360	\$59,008

Program Description & Justification

The purpose of this program is to improve the overall condition of public sidewalks and curb/gutters throughout the Village. The objective is to eliminate all trip hazards for pedestrians. To accomplish this objective, an annual funding level of \$50,000-\$74,000 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 all public sidewalks in each of these three areas over three-year periods. Sidewalks are rated according to the displacement of adjoining sidewalk squares that pose a potential for trip hazard. The following table identifies the sidewalk condition ratings, description of condition, and the recommended action:

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

During annual inspections, the Village offers participation in the 50/50 sidewalk replacement cost share program upon request for sidewalks with a "B" rating. A copy of the inspection form is delivered to property owners describing the sidewalk's condition and requests their participation. The Village replaces all sidewalk 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 to feel the raised, truncated domes with their feet. The following is a summary of proposed expenditures for FY 2018:

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:

<u>Area No.</u>	<u>Area Limits</u>	<u>Inspection Years</u>
1	Des Plaines River to Harlem /Hawthorne to Chicago	2018, 2021, 2024
2	Thatcher to Harlem / Chicago to Greenfield	2019, 2022, 2025
3	Thatcher to Harlem / Greenfield to North	2020, 2023, 2026

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

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 2018	\$200,000	CIF
FY 2019	\$200,000	CIF
FY 2020	\$200,000	CIF
FY 2021	\$200,000	CIF
FY 2022	\$200,000	CIF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Spending History

FY 2017	\$275,000	(Quick and William Alleys - Projected)
FY 2016	\$59,153	(Alleys incorporated into SIP)
FY 2015	\$508,901	(Green Alleys - projected)
FY 2013	\$14,745	(Lake/Edgewood Alley-SSA)

Project Description & Justification

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

Staff will continue to perform further analysis on various permeable surfaces and products to determine the most efficient way to complete these improvements. Many homeowners adjacent to existing impervious alleys experience stormwater drainage problems on a regular basis. To simply replace the impermeable surface with another impermeable surface will not alleviate these issues. Due to the inadequacy of the Village's existing sewer system, the addition of sewers to convey runoff away from the alleys is also not a feasible option. The most economical way to mitigate these issues and provide a new alley surface is through the use of permeable materials.

While Staff conducts the annual Street Rating Survey, the alleys are also rated. This is completed utilizing the same rating system as the streets and will be used annually to determine the alley(s) that require resurfacing/reconstruction in a given year.

FY 2018 Recommended Projects

1. Gale Avenue Alley (Zero-Hundred Block) – This north-south alley, which connects Madison Street and Vine Street, consists of a concrete surface that has deteriorated substantially and is in very poor condition. Improving this alley will necessitate a full reconstruction throughout. Similar to recent alley improvements, all permeable options will be explored in order to determine an appropriate treatment.
2. Local Alley Project – TBD

FY 2018 Cost Summary for Alley Improvement Plan

Reconstruction of the Gale Avenue Alley with permeable material will cost approximately \$150,000. 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.

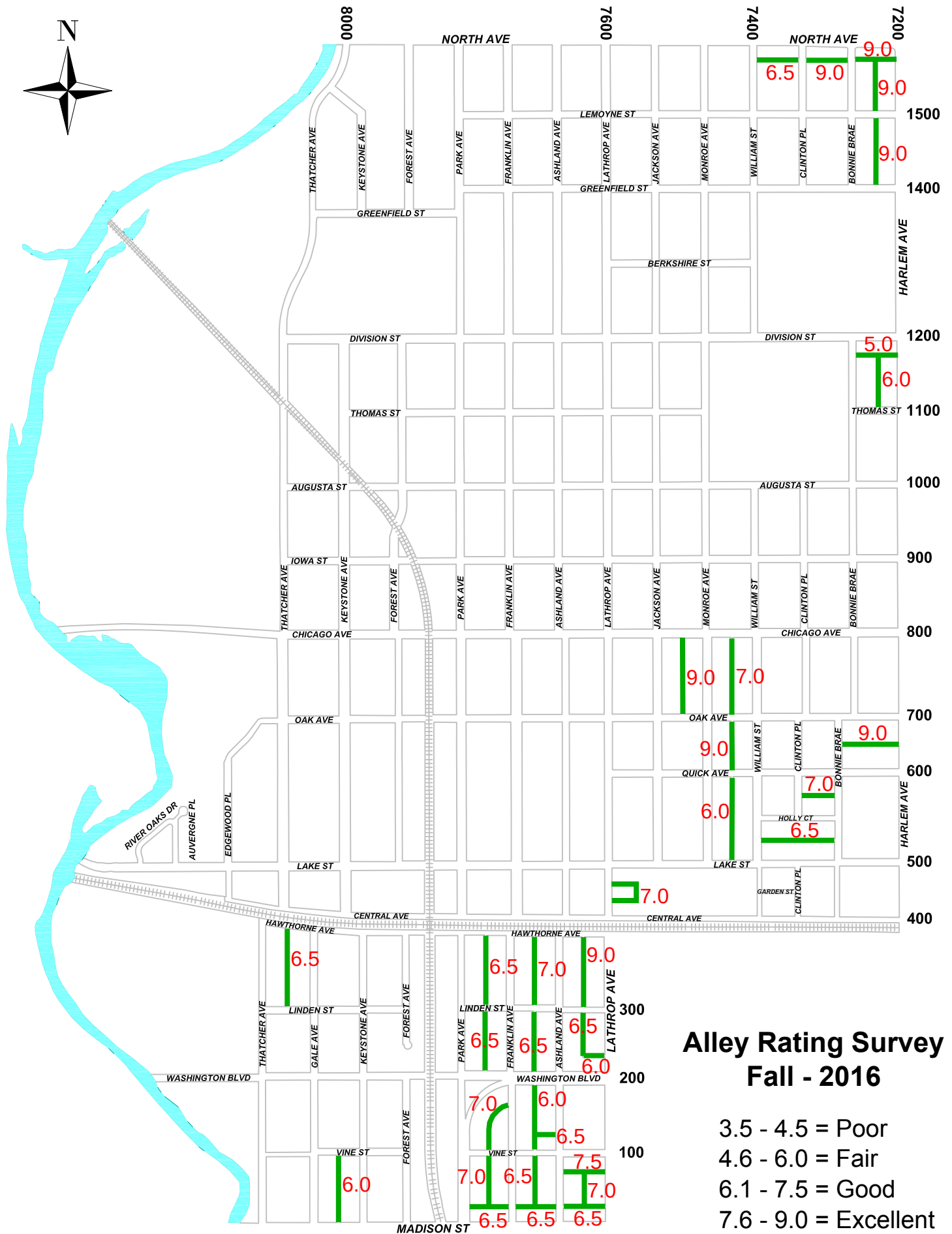
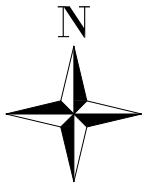
Program Alternative

Not performing any surface maintenance, particularly for alleys in deteriorating conditions, will result in total pavement failure and require reconstruction (of base and surface), which is significantly higher in cost compared to resurfacing.

Extensive pavement patching may be somewhat cost effective initially for alleys with better condition ratings, and may slow down the progression of potholes, but the pavement patching needs will be ongoing. It is also likely to promote the continued deterioration of the pavement's base and will significantly increase eventual resurfacing costs.

Project Impact

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



Streets, Sidewalks, Alleys - Public Works

Parking Lot Improvements

FY 2020**\$45,000****CIF****FY 2023****\$45,000****CIF/Parking Reserve**☐ Critical☒ Recommended☐ Contingent on Funding

Spending History

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

Program Description & Justification

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

- A. Village Hall – 400 Park Avenue – **Resurfacing Scheduled for FY 2020**
- B. Public Works Garage – 45 Forest Avenue
- C. Southeast corner of Lake Street and Park Avenue
- D. West Commuter Lot – 400 block of Thatcher Avenue – Reconstruction Scheduled for FY 2017
- E. East Commuter Lot – 400 block of Thatcher Avenue
- F. Lot on south side of 7915-7919 North Avenue – contiguous to CVS parking lot

Several options for improving parking lots include full reconstruction, resurfacing, asphalt patching, seal-coating, and crack sealing. In FY 2012 and 2013, the conditions of the asphalt surfaces on the two parking lots that were improved (Lots A and E) were considered to be in good condition which allowed seal-coating as an improvement option.

2018 Recommended Projects

There are no parking lot improvements scheduled for FY 2018.

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
FY 2018	\$250,000	\$50,000
FY 2019	\$150,000	\$50,000
FY 2020	\$250,000	\$50,000
FY 2021	\$250,000	\$50,000
FY 2022	\$250,000	\$50,000

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

Year	MFT	WS	Total
FY 2017	\$150,000	\$52,898	\$202,898
FY 2016	\$393,243	\$47,964	\$441,207
FY 2015	\$169,558	\$20,460	\$190,018
FY 2014	\$233,610	\$108,000	\$341,610
FY 2013	\$283,860	\$115,369	\$399,229

Program Description & Justification

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

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

The following tables summarize the street rating systems:

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

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

FY 2018 Recommended Projects

<u>Street</u>	<u>Pavement Rating</u>
1. Vine St from Thatcher to Keystone	Fair
2. Hawthorne Ave from Franklin to Lathrop	Fair
3. Franklin Ave from Oak to Lake	Fair
4. Ashland Ave from Chicago to Oak	Fair
5. William St from Oak to Quick	Fair
6. Clinton Pl from Oak to Quick	Fair

The projected cost to resurface these streets is \$290,000.

While the Capital Improvement Plan proposes funding for street improvements through FY 2022, these locations have not yet been determined. Staff recommends a funding level of \$300,000 for each of those years with the specific locations selected based on annual street ratings surveys.

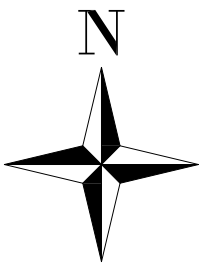
Program Alternative

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

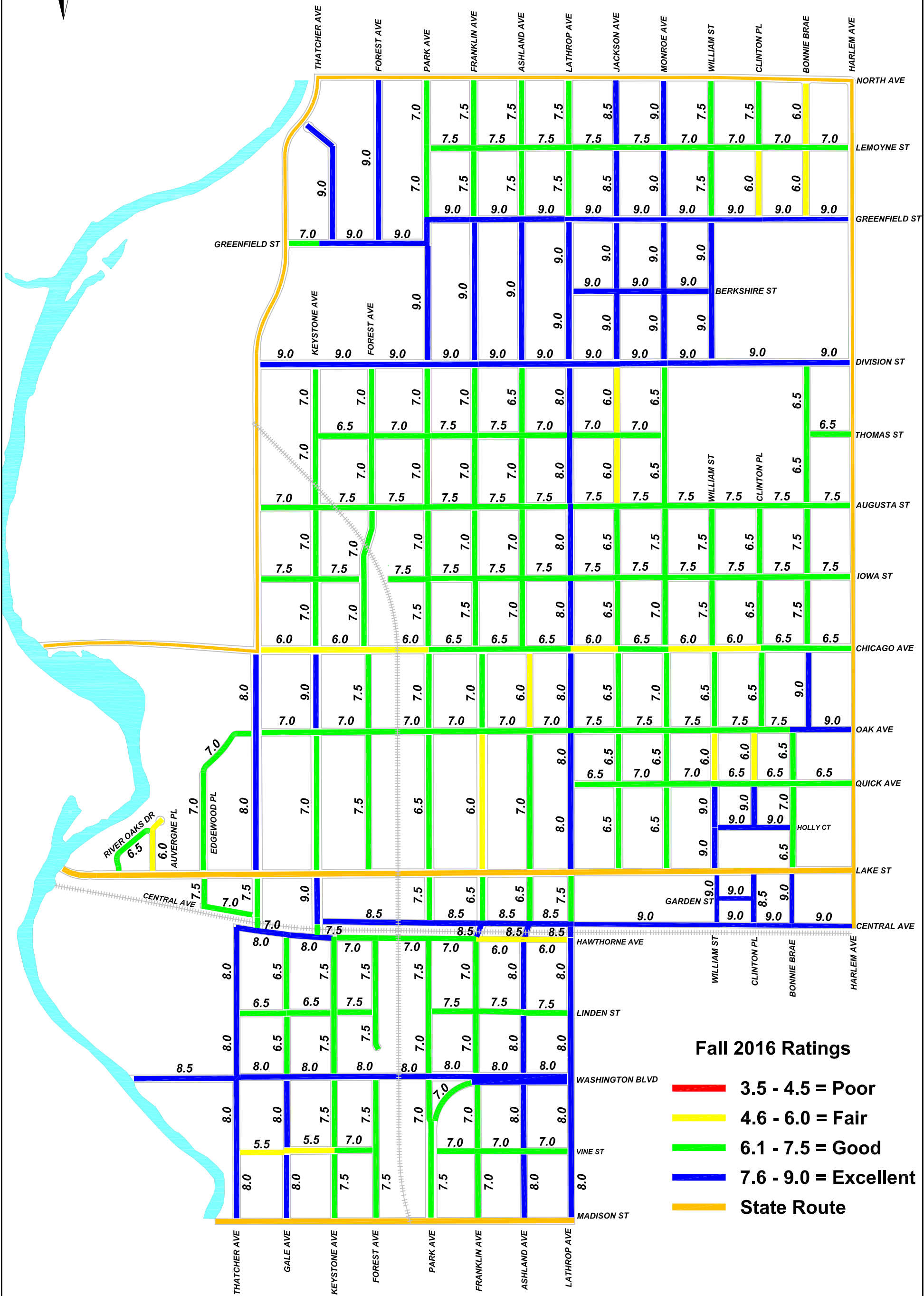
Extensive pavement patching may be somewhat cost effective initially for streets with a “Fair” condition rating, and may slow down the progression of potholes, but the pavement patching needs will be ongoing. This is likely to promote the continued deterioration of the street’s base which will significantly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

Project Impact

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



Village of River Forest Street Rating Map



Fall 2016 Ratings

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

Streets, Sidewalks, Alleys - Public Works

Street Maintenance Program	FY 2018	\$92,500	GF
	FY 2019	\$100,000	GF
	FY 2020	\$100,000	GF
	FY 2021	\$100,000	GF
	FY 2022	\$100,000	GF

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

	Crack Sealing	Microsurfacing	Total
FY 2017	\$44,652	\$46,620	\$91,272
FY 2016	\$48,390	\$23,056	\$71,446
FY 2015	\$32,473	\$56,642	\$89,115
FY 2014	\$22,900	\$51,724	\$74,624
FY 2013	\$22,933	\$58,282	\$81,215

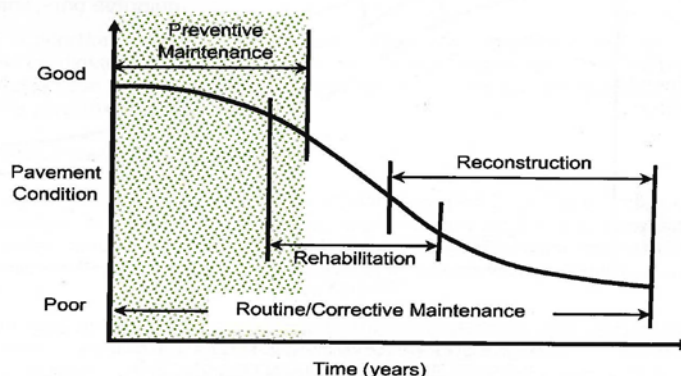
Program Description & Justification

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

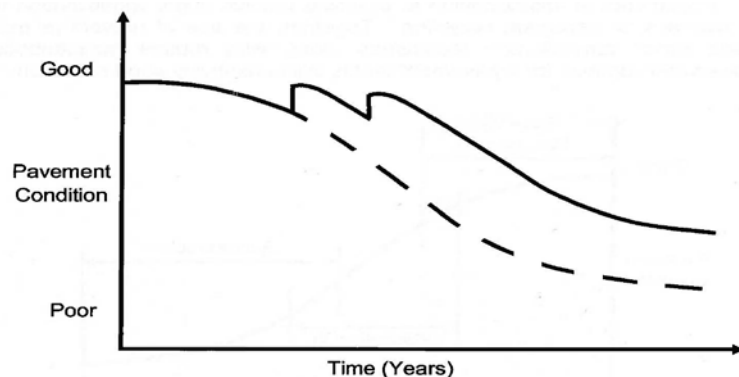
In addition to pavement rejuvenation, Village Staff believes the practice of Crack Sealing to be invaluable. Ideally, this work is completed when the pavement is still in good condition with minimal cracking. Village Staff will continue to bid this work jointly with the Village of Oak Park in an effort to optimize unit pricing.

Village Staff has identified the streets that are ideal candidates for rejuvenation and crack sealing during the annual Street Rating Survey. These streets are typically in good condition, with the idea being to maintain this condition for an extended period of time. Streets of all ratings that have cracks are eligible for crack sealing.

The following figure demonstrates the relationship between pavement condition and typical types of pavement preservation and /or street improvements:



The following figure demonstrates how preventative maintenance can extend pavement performance:



FY 2018 Recommended Projects

Due to the amount of streets being recently resurfaced as part of the Northside Stormwater Management and Division Street Projects, as well as funding received for the resurfacing of Chicago Avenue, Village Staff recommends decreasing the budgeted amounts (identified above) to \$50,000 for crack sealing and \$42,500 for a pavement rejuvenation method.

Pavement Rejuvenation

The following streets have been identified for rejuvenation:

<u>Street</u>	<u>Condition Rating</u>	<u>Proposed Cost</u>
FY 2018 SIP Streets	Excellent	\$12,890
Greenfield (Thatcher - Harlem)	Excellent	\$14,262
Keystone (Greenfield - Thatcher)	Excellent	\$3,436
Forest (Greenfield - North)	Excellent	\$3,471
Park (Division - Greenfield)	Excellent	\$2,700
Ashland (Division - Greenfield)	Excellent	\$4,093
Jackson (Division - Greenfield)	Excellent	\$3,900
William (Division - Greenfield)	Excellent	\$4,005

Crack Sealing

In addition to the streets to be rejuvenated, additional streets will be identified for crack sealing during late winter/early spring of 2017.

Program Alternative

The alternative is a reactive maintenance program that will accelerate deterioration of Village streets. These maintenance programs, along with pavement patching, will prolong the useful life of Village streets. By not pursuing these maintenance programs, the following infrastructure improvements will be necessary at more frequent intervals:

- Resurfacing: This is a more costly improvement that requires the removal and replacement of the existing worn pavement and minimal base improvement. This type of construction is normally completed over a several week period while rejuvenation can be completed in a few hours.
- Reconstruction: This is a significantly more costly improvement that is necessary in situations of surface pavement failure along with extensive base failure.

Project Impact

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

Streets, Sidewalks, Alleys - Public Works

Surface Transportation Program (STP)	FY 2018	\$75,000	MFT
	FY 2019	\$330,000	MFT

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

N/A

Program Description & Justification

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

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

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

FY 2018 Recommended Project

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

The preliminary estimate to resurface this street is \$1,500,000 for construction and \$150,000 for Construction Engineering, with the Village's share being approximately \$330,000.

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

Program Alternative

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

Project Impact

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

Streets, Sidewalks, Alleys - Public Works

Municipal Lighting Systems

FY 2018

\$48,590

CIF

☐ Critical

☒ Recommended

☐ Contingent on Funding

Project Description & Justification

- I. Street lighting: This system is comprised of approximately 1,100 street poles, 22 street light control cabinets, and 16 parking lot poles with light fixtures. The following is a summary of the types and styles of poles, fixtures, and bulbs that the Village owns and maintains:

Pole Type: Concrete (streets) and Aluminum (parking lots)

Pole Height: 12 and 30 foot (streets), various (parking lots)

Fixture Style: Post-top, overhead (davit arm, mast arm) and wall pack

Bulb/Lamp: Light emitting diode (LED), mercury vapor, metal halide, induction

- II. Parking lot lighting: The Village own and maintains a total of 16 fixtures. Six light fixtures are located at the Village Hall that illuminate the front and south parking lots and ten light fixtures located at the east and west Thatcher Ave commuter parking lots.
- III. Viaduct lighting: The Village owns and maintains 55 wall pack fixtures (10/viaduct) located beneath six Union Pacific Railroad viaducts - Thatcher Ave, Keystone Ave, Franklin Ave, Ashland Ave, Lathrop Ave, and the west side of Harlem Ave (five beneath viaduct).

The Village is responsible for energy consumption costs associated with these lighting systems. In 2012, the Village's energy broker solicited bids for the purchase of electricity for the street light system. The Village entered into a two-year agreement with Constellation that expires in December 2018.

Past Projects

- **Street Lighting**: In 2010/2011, the Village initiated a project involving the replacement of 126 street lights and 16 parking lot lights with **more energy-efficient** LED street light luminaires. A portion of this project was funded by the Tax Increment Financing District and the balance used grant funds from the American Recovery and Reinvestment Act. The Village received an Energy Efficiency and Conservation Block Grant of \$100,000 (through Cook County) for this project. The total cost of this project was \$140,584 (excluding the disposal of old lamps).
- **Viaduct Lighting**: All 55 of these fixtures were replaced and upgraded (utilizing Village Staff) to the LED lamp type in FY 2013. Through an energy rebate program with the State of Illinois' Department of Commerce and Economic Opportunity (DCEO), the Village was reimbursed for approximately 58% of the costs to purchase these fixtures. The total cost of this project was \$27,589 and \$15,988 was received in grant reimbursements from the Illinois DCEO.
- **Side Street Lighting**: Phase I (FY 2016): All side street post top light fixtures using mercury vapor bulbs were retrofitted with LED luminaires. This project consisted of retrofitting approximately 675 fixtures.

- **Internal Main Streets:** Phase II (FY 2017): 121 mercury vapor fixtures (175 watt) on Thatcher Avenue (north of Chicago Avenue), Chicago Avenue, and Division Street were replaced. Staff also replaced 86 metal halide fixtures (250 watt) on Lake Street between Harlem Avenue and the Des Plaines River. All of these fixtures (including the lamp) were upgraded to LED. In summary, the project involved the replacement of 207 overhead fixtures/lamps with LED fixtures.
- **Accidents:** On the average, five street lights are struck by cars each year – many of which require replacement which is coordinated contractually as soon as possible following the accident. The approximate contractual cost to replace a knockdown is \$4,500. These costs are typically recovered through the Village's insurance provider (IRMA).

Staff proposes the following projects to upgrade the remainder of the Village's street light system:

2018 Recommended Project

Phase III (FY 2018): The final phase will entail replacing approximately 86 higher wattage (250 and 400 watt) metal halide and mercury vapor overhead fixtures currently found along state (IDOT) routes such as North Avenue, and Harlem Avenue. It is estimated that the cost of that project will be approximately \$48,590. Staff will seek to reduce the cost of this project by seeking out grant funds from DCEO and Illinois Clean Energy Foundation or ICE.

Fixtures 86 X \$440	\$ 37,840
Labor 86 X \$125	\$ 10,750
Total	\$ 48,590

Project Alternative

The alternatives to these improvement and maintenance projects to the Village's municipal lighting systems, which is a critically important system for the general safety of the community, are limited due to the obsolescence of the equipment. Deferring this multi-phased project will result in a lack of available repair parts and bulbs for current fixtures. As a result, the Village should expect repair costs to the existing fixtures to escalate as parts become scarce.

Project Impact

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

Streets Improvements - Public Works

Parkway Pockets

FY 2018

\$20,000

CIF

☐ Critical

☐ Recommended

☒ Contingent on Funding

Project Description & Justification

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

2018 Recommended Project

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

Project Alternative

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

Project Impact

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

Water and Sewer Improvements – Five Year Capital Improvement Program

This section of the Capital Improvement Plan identifies funding for sewer and water improvements, which are scheduled to continue through FY 2022. 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 2018 include:

Improvement	Cost	Funding Source	Nature of Project
Sewer Relining	140,000	WS	Critical
Sewer Point Repairs	35,000	WS	Critical
Water Distribution System – Pumping Station	19,000	WS	Critical
Water Meter Replacement Program	17,500	WS	Critical
Water Main Replacement	450,000	WS	Critical
Hydrant Replacement	24,000	WS	Recommended
Total	685,500		

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

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

Critical projects are highlighted in yellow.

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

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

Village of River Forest, Illinois
Five Year Capital Improvement Program
Water and Sewer Improvements
Fiscal Year 2018 Budget

This Project is:		Fiscal Year					Five Year Total	Funding Source
		2018	2019	2020	2021	2022		
Sewer System								
Sewer Relining	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 System	Critical	19,000	25,500	19,000	20,000	20,000	103,500	WS
Water Distribution Improvements								
Water Meter Replacements	Critical	17,500	17,000	6,000	7,500	16,000	64,000	WS
Water Main Replacement	Critical	450,000	400,000	400,000	400,000	400,000	2,050,000	WS
Hydrant Replacement	Recommended	24,000	24,000	24,000	24,000	24,000	120,000	WS
Total		685,500	641,500	624,000	626,500	635,000	3,212,500	

Proposed Funding Source	Fiscal Year					Five Year Total
	2018	2019	2020	2021	2022	
Water and Sewer Fund (WS)	685,500	641,500	624,000	626,500	635,000	3,212,500
Totals	685,500	641,500	624,000	626,500	635,000	3,212,500

Water and Sewer Improvements - Public Works

Sewer Lining Program	FY 2018	\$140,000	WS
Public Sewers	FY 2019	\$140,000	WS
	FY 2020	\$140,000	WS
	FY 2021	\$140,000	WS
	FY 2022	\$140,000	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2017	\$ 153,000	(including MH lining)
FY 2016	\$ 69,956	
FY 2015	\$ 122,251	
FY 2014	\$ 57,992	
FY 2013	\$ 79,466	

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 increase in budget will allow for both the relining of damaged sewer main as well as the start of a systematic approach to relining all sewers throughout the village, regardless of their condition.

The process of sewer lining consists of inserting a sleeve made of flexible material in the existing pipe. The sleeve is then filled with steam or water heated to a high temperature for curing and hardening. This process provides the existing failing pipes with the structural support needed to continue their service and avoid a costly complete replacement.

In addition to the typical sewer lining completed each year, Village Staff has completed some lining of manholes in FY 2017. Potential candidates were researched throughout the FY 2017 year and lined in the fall. Seven manholes were lined at a total cost of approximately \$17,000. 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, over 38,000 lineal feet of sewers have been lined. This represents approximately 22% of the total sewer mains owned / maintained by the Village (approximately 171,000 lineal feet). All sewers that were rated either poor or fair (condition ratings "D" and "C") during the sewer televising program from the late 1990's have been lined. Lining all un-lined combined sewers that are less than 33 inches in diameter would cost approximately \$9 million.

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

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

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

FY 2018 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 2018	\$35,000	WS
Public Sewers	FY 2019	\$35,000	WS
	FY 2020	\$35,000	WS
	FY 2021	\$35,000	WS
	FY 2022	\$35,000	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2017	\$	30,770
FY 2016	\$	28,875
FY 2015	\$	32,800
FY 2014	\$	-
FY 2013	\$	7,337

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 2018	\$19,000	WS
	FY 2019	\$25,500	WS
	FY 2020	\$19,000	WS
	FY 2021	\$20,000	WS
	FY 2022	\$20,000	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2017	\$	15,600
FY 2016	\$	15,832
FY 2015	\$	49,100
FY 2014	\$	-
FY 2013	\$	-

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
- Forty 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).

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

Repair/Improvement	Estimated Cost	Year
Replace four water valves in basement of Pumping Station	\$ 19,000	FY 2018
Replace four water valves in basement of Pumping Station	\$ 18,000	FY 2019
2.0 MG Underground Reservoir: re-inspect exterior/interior	\$ 4,000	FY 2019
0.5 MG Underground Reservoir: re-inspect exterior/interior	\$ 3,500	FY 2019

Replace four water valves in basement of Pumping Station	\$	19,000	FY 2020
Replace four water valves in basement of Pumping Station	\$	20,000	FY 2021
Total	\$	102,500	

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

	<u>Description</u>	<u>Problem</u>
Valve #2	12" Main shutoff for the outgoing supply line	Difficult to operate and leaks through
Valve #14	8" Discharge dump valve for pump #1	Leaking
Valve #16	8" Prime line valve for pump #2	Difficult to operate
Valve #15	8" Bypass through relief valve to .5 MG reservoir	Difficult to operate

Project Alternative

There are no alternatives to maintaining the Village's water distribution system as it is the system that provides potable water to the entire community. Deferring these projects would result in emergency repairs that could increase project costs (compared to soliciting bids/proposals).

Project Impact

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

Water and Sewer Improvements - Public Works

Water Meter Replacement Program	FY 2018	\$17,500	WS
	FY 2019	\$17,000	WS
	FY 2020	\$6,000	WS
	FY 2021	\$7,500	WS
	FY 2022	\$16,000	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2017	\$16,000	continuation of program to replace all meters over 20 years of age
FY 2016	\$24,000	continuation of program to replace all meters over 20 years of age
FY 2015	\$24,092	continuation of program to replace all meters over 20 years of age
FY 2014	\$24,092	continuation of program to replace all meters over 20 years of age

Program Description & Justification

The purpose of this program is to improve the metering accuracy of Village-owned commercial and residential water meters. Water Division employees tested meters in the 15 to 20 year age category and found that some did not meet AWWA (American Water Works Association) standards for meter accuracy. Although not a standard, studies recommend that residential water meters be replaced every 15 to 20 years. Water meters can be damaged and deteriorate with age, thus producing inaccurate readings. Inaccurate readings will give misleading information regarding water usage, make leak detection difficult, and result in lost revenue for the system.

FY 2018 Recommended Projects

Qty.	Size	Each	Cost
77	0.625	\$ 118	\$ 9,086
16	0.75	\$ 137	\$ 2,192
15	1	\$ 162	\$ 2,430
4	1.5	\$ 479	\$ 1,916
0	2	\$ 673	\$ -
112		Total	\$ 15,624

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 2018	\$450,000	WS
	FY 2019	\$400,000	WS
	FY 2020	\$400,000	WS
	FY 2021	\$400,000	WS
	FY 2022	\$400,000	WS

☒ Critical

☐ Recommended

☐ Contingent on Funding

Spending History

FY 2017	\$ 441,613
FY 2016	\$ 17,600
FY 2015	\$ 491,175
FY 2014	\$ -
FY 2013	\$ 116,416

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 resulting 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. A typical water main project involves an open trench installation of the new water main pipe and the transfer of all fire hydrants and private water services to the new main before the old main is abandoned. Water main projects are typically followed by a resurfacing project of the street's surface.

2018 Recommended Projects

<u>Location</u>	<u>Pipe Length (FT)</u>
River Oaks Drive and Auvergne Place	1,100

The proposed water main replacement project will include the replacement of the existing eight inch water main in on River Oaks Drive and Auvergne Place through open-cut/trench construction. Two valves will be replaced as part of this project, in addition to the fire hydrants in the area. The selection of this project area is due to a high number of water main breaks relative to other areas throughout the Village.

Completion of this project will enable the Village to abandon a section of six inch water main along the north parkway of Lake Street between River Oaks and Auvergne. This section of water main appears to have been left in place over time but is redundant within the water main system. By removing this section of water main and making the proper connections from the new fire hydrants and residences to the new water main, this will reduce the amount of unnecessary water main in the system by approximately 360 feet.

The cost estimate for this project is as follows:

- \$375,000 for construction (design, permitting, and construction engineering to be performed in-house)
- \$75,000 for the installation of concrete base and asphalt resurfacing of entire roadway.

Future Water Main Projects

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

- Increase the six inch main on Thatcher Avenue between Lake Street and Hawthorne Avenue to increase the flow across the railroad tracks at the west end of the Village.

Estimated project cost: \$300,000

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 2018	\$24,000	WS
	FY 2019	\$24,000	WS
	FY 2020	\$24,000	WS
	FY 2021	\$24,000	WS
	FY 2022	\$24,000	WS

☐ Critical

☒ Recommended

☐ Contingent on Funding

Spending History

FY 2017	\$	22,000
FY 2016	\$	23,606
FY 2015	\$	7,400
FY 2014	\$	-
FY 2013	\$	14,590

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.

2018 Recommended Project

The Public Works and Fire Departments have identified hydrants as operational, but "too low" (which is defined as less than 18 inches from the ground to port), which prevents the hydrant wrench from rotating freely around the main/steamer port and slows the time required connect the fire hose to the hydrant. Hydrants that have a low flow rate due to a small supply line are also identified. Each year Village staff attempts to replace three of these hydrants to try to eliminate any that do not operate efficiently or provide high flow rates.

Program Alternative

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

Project Impact

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

Budget Glossary

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

Glossary

Accrual:	A basis of accounting in which revenues are recognized in the accounting period they are earned and become measurable. Expenditures are recognized in the period that they are incurred, if measurable.
Advanced Life Support (ALS):	A level of emergency care provided by the River Forest Fire Department. Fire fighter/paramedics are trained to use intravenous therapy, drug therapy, intubation and defibrillation.
Appropriation:	A legislative authorization for expenditures for specific purposes within a specific time frame.
Assessed Value:	The value placed on real and other property as a basis for levying taxes.
Balanced Budget:	A balanced budget means that recurring revenues equal recurring operating expenses. One-time capital expenditures normally are funded from the Capital Equipment Replacement Fund or the General Fund Reserve and are not factored into whether or not the budget is balanced. Nor should one-time revenues, such as a TIF surplus distribution, be used to cover ongoing operating expenditures.
Budget:	A description of the spending and general financial plans that focus on the accomplishment of specific goals and objectives established by the Village Board over a specified time period.
Budget Reserve:	A portion of a fund that is restricted for a specific purpose and not available for appropriation.
Capital Assets:	Land, improvements to land, building, building improvements, vehicles, machinery, equipment, infrastructure and other assets that are used in operations and have initial useful lives extending beyond a single reporting period.
Capital Equipment Replacement Fund (CERF):	A capital projects fund where departments set aside funds each year for the eventual replacement of existing equipment, and to avoid significant fluctuations in the operating budget from one year to the next.
Capital Improvements/ Capital Outlay:	Projects or products that are long-term assets. These expenditures generally have estimated useful lives of two years or longer and typically are in excess of \$10,000.

Glossary

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

Glossary

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

Glossary

Generally Accepted
Accounting Principles
(GAAP):

The standards used for financial report preparation, as determined by the Governmental Accounting Standards Board (GASB), so that the Village's financial statements may be fairly compared to prior reports and to the reports of other governmental entities.

General Fund:

The major fund in most governmental units, the general fund accounts for all activities not accounted for in other funds. Most tax funded functions are accounted for in the General Fund.

Geographic Information
System (GIS):

A software program that is a collection of people, data, procedures and systems that enable data to be stored and maintained geographically.

Government Finance
Officers Associations
(GFOA):

An associations that aims to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices.

Governmental
Accounting Standards
Board (GASB):

An independent board that establishes standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities.

Governmental Funds:

Fund generally used to account for tax-supported funds.

Illinois Environmental
Protection Agency
(IEPA):

State regulatory agency that provides for the protection of the environment.

Illinois Green
Infrastructure Grant
Program (IGIG):

State grant to implement green infrastructure best management practices to control stormwater runoff for water quality protection.

Illinois Municipal
Retirement Fund
(IMRF):

State mandated pension fund for all full-time and eligible part-time Village employees, except sworn fire and police employees.

Illinois Transportation
Enhancement Program
(ITEP):

ITEP provides funding for community based projects that expand travel choices and enhance the transportation experience. Project sponsors receive up to 80% for eligible projects, funded by the Federal Government and awarded through the State of Illinois.

Glossary

Insurance Services Office (ISO):	A non-profit organization that assesses a Fire Department's ability to provide fire services to a community.
Information Technology:	A term used to broadly define computer operations and the processing of automated information in the Village organization.
Intergovernmental Personnel Benefit Cooperative(IPBC):	An intergovernmental health insurance cooperative comprised of a number of local governments and agencies established to provide and administer employee health and dental insurance to eligible employees of the member agencies.
Intergovernmental Risk Management Agency (IRMA):	A public entity risk pool comprised of seventy-four public entities in northeastern Illinois that have joined together to manage and fund their property/casualty/workers' compensation claims through a comprehensive risk management program.
Joint Utility Locating Information for Excavators (JULIE):	The Village uses this service to make arrangements for the prompt locating of all Village utilities in areas scheduled for construction work.
Levy:	To impose taxes for the support of government activities.
Long-term Debt:	Financial obligation with maturity of more than one year after the date of issuance.
Metropolitan Water Reclamation District of Greater Chicago (MWRD):	The agency that stores and treats sanitary sewage waste for the City of Chicago and 124 suburban communities, including River Forest.
Modified Accrual:	A basis of accounting in which revenues are recognized in the period they become available and measurable. Expenditures are recorded when the related fund liability has been incurred or the invoice is received.
Motor Fuel Tax (MFT):	Revenue allocated by the state to municipalities for funding street improvements.
Mutual Aid Box Alarm System (MABAS):	The mutual aid box alarm system (MABAS) was established to provide a swift, standardized and effective method of mutual aid assistance for extra alarm fires and mass casualty incidents. The MABAS system is divided into over 20 Divisions from the communities along I-53 and the Northwest Tollway corridor.

Glossary

Net Position:	The difference between assets and deferred outflows and liabilities and deferred inflows as reported in the Government-wide Financial Statement of the Comprehensive Annual Financial Report.
Non-Home Rule:	A non-home rule unit of local government, pursuant to the Illinois State Constitution , may exercise only those powers and perform those functions as identified by the State. Non-Home Rule communities are limited in the power to regulate for the protection of the public health, safety, morals and welfare; to license; to tax and to incur debt.
National Pollutant Discharge Elimination System (NPDES):	Permit program that controls water pollution by regulating point sources that discharge pollutants into waters of the United States.
Northern Illinois Police Alarm System (NIPAS):	A cooperative agreement among 90 area law enforcement agencies to address emergency law enforcement needs which exceed the capabilities of any single member agency.
Operations Guide:	The use of the budget as a means to describe the operations, activities, services and functions carried out by the Village's organizational units.
Operating Expenditures:	Expenditures that generally recur annually and are expected to continue in the future unless service levels are impacted.
Operating Revenues:	Revenues that recur annually with reasonable stability. By Village policy, operating revenues should exceed operating expenditures on an annual basis.
Policy Document:	The use of the budget as a means to translate policy into specific programs and activities. The budget reflects the Village's commitment to certain entity-wide non-financial goals, even though the ultimate achievement of those goals may be beyond the period covered by the budget.
Proprietary Fund:	Funds that focus on the determination of operating income, changes in net assets, financial position and cash flows. There are two different types of proprietary funds: enterprise and internal service activities.
Self-Contained Breathing Apparatus (SCBA):	Personal protective equipment worn to protect individuals from exposure to environments hazardous to the respiratory system.

Glossary

Special Revenue Fund:	A fund used to accounts for revenues legally earmarked for a particular purpose.
Standard & Poor's Rating Service:	An independent agency that analyzes the financial credit ratings of organizations. The ratings are based on debt issuance that carry a three letter coding. The Village possesses an AAA rating.
Strategic Planning:	The process of determining the Village's goals and then identifying the best approach for achieving those goals.
Street Improvement Program (SIP):	A program for the general maintenance of street in the Village.
Supervisory Control And Data Acquisition (SCADA):	Computer system that assists in the operation of the water purification and distribution process.
Tax Extension:	The total amount of taxes applied to properties within a taxing district as a result of a tax levy. Extensions in Illinois are increased by a loss factor to ensure that each taxing body receives the full amount of its levy after recognition that a small amount of taxes will not be paid.
Tax Increment Finance (TIF) District:	A legal entity created by local resolution to promote improvements, jobs, etc. The taxes generated from the assessed value "increment" above the base year are used to finance the costs of the improvements which generate the increased assessed valuation.
Tax Levy:	An ordinance that directs the County Clerk to assess a tax proportionally against all properties located within a taxing district for the purpose of raising a specific amount of tax for taxing district.
Telecommunications Tax:	A tax on the gross sale of telecommunications services by telecommunications providers.
Transfers:	Movements of resources between two Funds. For River Forest, transfers regularly occur from the General Fund and Water and Sewer Fund into the Capital Equipment Replacement Fund.
Unrestricted Net Assets:	Net assets not invested in capital assets, net of related debt, that are accessible for the general use of the fund.
West Central Municipal Conference (WCMC):	A council of government comprised of municipalities and townships in the northwest suburbs. The WCMC provides legislative lobbying and information services, joint purchasing programs and other programs of joint interest to its members.