

Village of River Forest, Illinois

Annual Operating Budget Fiscal Year 2014





ANNUAL OPERATING BUDGET FISCAL YEAR 2014

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Distinguished Budget Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of River Forest, Illinois for its annual budget for the fiscal year beginning May 1, 2012. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. 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.

A copy of the Budget Award follows.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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**Village of River Forest
Illinois**

For the Fiscal Year Beginning

May 1, 2012

Christopher P. Movill

President

John P. Egan

Executive Director



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May 1, 2013

The Honorable John Rigas, Village President
Village Board of Trustees
Citizens of River Forest

On behalf of the Village Management Team, it is my pleasure to present to you the Fiscal Year 2014 Annual Operating Budget and Capital Improvement Plan 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.

This budget preaches a message of "guarded optimism." It appears our great recession of 2008-2009 has ended and our economy has stabilized. While our revenues have not fully recovered to pre-2008 levels, they have entered a state of a new normal and at least the extreme volatility to our revenue has ended. The efforts of both the elected officials and staff to seek new approaches to foster a culture of innovation at Village Hall, has made it possible to work through these difficult economic realities. Unfortunately, we are not in complete control of our own destiny. Despite its abysmal record on its own turf, Springfield continues to "stick its nose" in the business of local government either by attempting to pull back revenues entitled to municipalities, creating unfunded mandates or other items that affect how we do our job. Even the City of Chicago has taken a similar approach by raising its water rates 75% over four years presumably to pay for improvements that have no direct benefit on users in River Forest. It is a constant reminder to always be ready for the next issue or change from Springfield or Washington, D.C.

The Village cannot allow itself to be dictated to by outside forces and must continue to look for ways to perform services more effectively and efficiently while providing excellent customer service. During the course of FY 2013, Village Staff implemented new procedures, leveraged technology, made staffing adjustments, and identified other actions that could be taken to reduce expenses without adversely impacting customer service. Some of those highlights include:

- Village Board Goal Setting Initiative – Started in 2011, in lieu of a strategic plan the Village Board meets annually to review accomplishments and set goals for the upcoming fiscal year.
- Online Bill Pay Enhancements – Users can now pay for additional transactions online.
- Created a comprehensive list of over 1,900 resident email addresses to be used for informational and emergency notifications.
- Implemented an upgrade to our enterprise resource planning (ERP) system allowing for increased functionality and efficiency.
- Implemented a High Deductible Health Plan (HDHP) to slow the increase of health insurance expenses.
- Finalized the creation of a 5-Year Capital Improvement Plan (CIP).
- Achieved the Village's first Government Finance Officer's Association (GFOA) Distinguished Budget Award.

These initiatives resulted, in part, to improved customer service, continued financial stability, and a balanced General Fund operational budget, as presented, for FY 2014.

Process for Development of the FY 2014 Budget

The FY 2014 Budget was developed by the Village’s Management Team consisting of the Village’s four department heads, the Assistant Village Administrator and myself. In mid-2012, each department was asked to outline various goals it sought to achieve in FY 2014. Those goals and objectives were forwarded to the Village Board, who then met in November 2012 to create organizational goals for FY 2014.

The Village Board identified a series of goals for FY 2014 that centered around 4 central themes: Customer Service, Performance, Economic Development, and Quality of Life. The Management Team worked closely together throughout the budget process to develop a FY 2014 Budget that meets the strategic goals as identified by the Village Board.

The FY 2014 budget also includes a comprehensive five-year capital improvement plan that will be used to guide the Village for years to come. Following completion of the capital improvement plan, the Management Team met to review and discuss each department’s FY 2014 goals, performance measures and the corresponding expenditure line items.

Budgetary Trends

Similar to other public and private sector businesses, the Village continues to face increasing pension, healthcare and commodities costs.

- Despite the stabilizing economy, building permit revenues continue to decrease due to a lack of overall building activity in both the residential and commercial sectors.
- Certain state shared revenues have shown some signs of progress with income tax receipts increasing, while others such as motor fuel tax, use tax and personal property replacement tax continue to decrease.
- While many organizations are experiencing volatile percentage increases for health insurance premiums, as has been the case for the Village over the past five years, we are now anticipating more stable rates as a member of the Intergovernmental Personnel Benefit Cooperative (IPBC). As such, future rates are projected to increase by 6% annually.
- The Village has the unfortunate responsibility of passing through another 15% increase to the water rate courtesy of the City of Chicago.

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

	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Budget
Revenues	\$ 22,240,000	\$ 22,917,464	\$ 22,603,952	\$ 24,700,968
Expenditures	22,021,319	25,809,903	21,962,597	27,642,547
Excess (Deficiency) of Revenues over (under) Expenditures	\$ 218,681	\$ (2,892,439)	\$ 641,355	\$ (2,941,579)

The Village’s statement of revenue over expenditures is listed in Table 1 above. Although a deficiency is shown, it is primarily attributable to expenditures committed in the Economic Development, Water and Sewer, and Motor Fuel Tax Funds.

General Fund

The Village’s General Fund is the main operating fund for the Village which includes Administration, Police, Fire and Public Works. The Board of Police & Fire Commissioners, E911 and the Village Attorney fees are also paid from the General Fund. The Village’s General Fund operating budget, as presented, is balanced for FY 2014. We anticipate \$14,618,766 in revenues and \$14,607,962 in operating expenditures. A one-time expense of \$246,320 to pay for the Village’s portion of the Madison Street streetscape project will be paid for from General Fund reserves. Including this one-time cost presents an overall deficit for the fund.

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

	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Budget
Operating Revenues				
Property Taxes	\$ 5,785,313	\$ 5,741,767	\$ 5,738,528	\$ 5,960,616
State Sales and Use Tax	1,616,998	1,633,239	1,690,371	1,731,178
Non-Home Rule Sales Tax	582,803	686,024	776,750	799,285
Income Tax	806,181	884,822	975,136	983,136
Other Revenues	5,248,935	5,109,462	4,651,052	5,144,551
Total Revenues	14,040,230	14,055,314	13,831,837	14,618,766
Expenditures				
Operating Expenditures	13,386,179	13,870,500	13,195,652	14,607,962
Streetscape Improvement	-	-	-	246,320
Total Expenditures	13,386,179	13,870,500	13,195,652	14,854,282
Total Revenues over Operating Expenditures	\$ 654,051	\$ 184,814	\$ 636,185	\$ 10,804

General Fund Revenues

General Fund revenues are up \$563,452, or 4% from the previous year budget. A more in-depth discussion of the key General Fund revenue sources reveals the impact that stagnation has had on the resources of the Village.

General Fund operating revenues are higher than the prior year’s budgeted revenues primarily due to the CPI increase for property taxes as well as increases to sales tax and income tax. General Fund revenue can be identified through three main sources which comprise approximately 65% of the overall revenue in the General Fund:

- Property Tax – 41%
- Sales Tax – 17%
- Income Tax – 7%

Property Tax

FY 2014 total property tax revenues of \$5,960,616 are \$218,849 or 3.81% higher than the prior year budget primarily due to the Consumer Price Index (CPI) increase of 3.0% plus an additional amount due to anticipated new property.

Sales Tax

States sales tax revenues are estimated to increase 2% over the prior year. We have assumed additional revenue from new businesses including Designer Shoe Warehouse (DSW) and Leo's Dance Shop, as well as loss of revenue from the upcoming departure of Famous Footwear. We continue to work diligently on economic development and are cautiously optimistic that several vacancies at River Forest Town Center will be filled during Fiscal Year 2014.

Income Tax

Income Tax revenue is distributed based on population. Estimates are derived from data provided by the Illinois Municipal League. FY 2014 income tax receipts are estimated at \$983,136 which represents a relatively flat increase from FY 2013 projected.

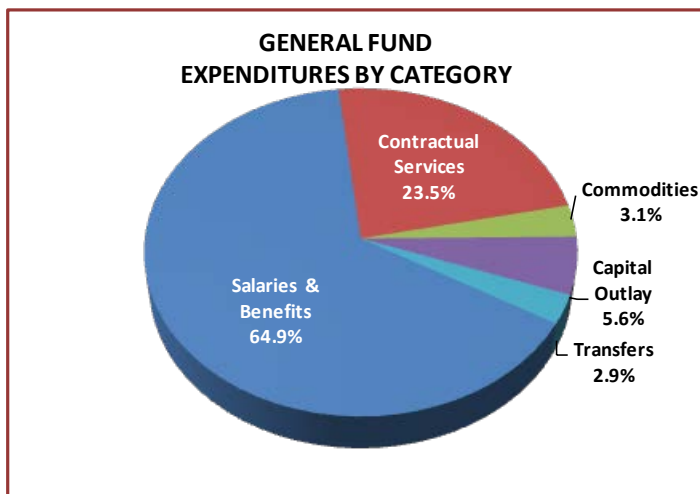
Other Revenues

Other revenues encompass all remaining General Fund revenues including license and permit fees, charges for services, fines, interest, and miscellaneous revenues. Building permit revenue has struggled this past year and we expect another down year in FY 2014. We have budgeted \$33,000 less in FY 2014 to account for this downward turn. Once again, we are budgeting \$484,169 in anticipation of an IGIG grant application for alley resurfacing.

Outside of the CPI increase for property taxes, the only recommended fee increase is for ambulance services. We have recommended modest fee decreases for antique vehicle licenses and zoning variation requests in an effort to help spur improvements to our housing stock.

General Fund Expenditures

General Fund expenditures have increased \$983,782 or 7.09%, over last year's budget. As the table below illustrates, 64.9% of the General Fund budget is attributed to Salaries and Benefits.



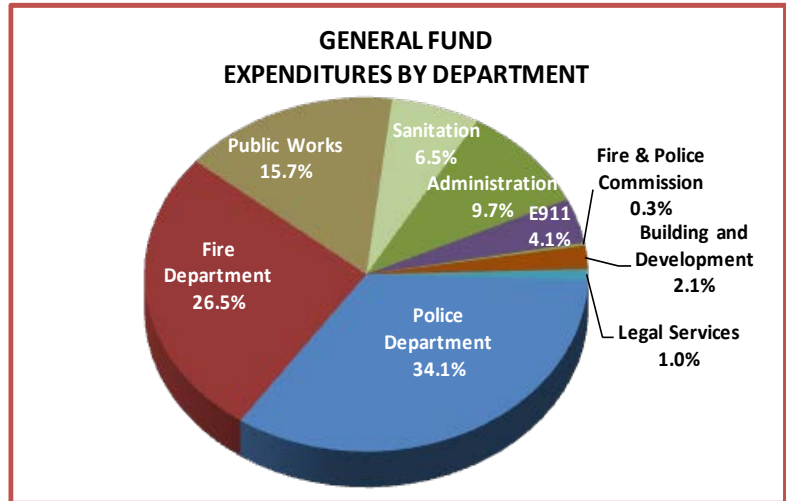
A significant portion, or \$341,085, of the General Fund increase is due to an increase in police and fire pension employer contributions. The Village's actuary has notified the Village that he will be changing the mortality table used to prepare the actuarial analysis for the funds as of next year. Previously, life expectancy assumptions were based on a 1971 table. The more current RP 2000 table assumes longer lives for pensioners. This will result in an increase in accrued liability and the actuarially determined tax levy for the fund. The State of Illinois Department of Insurance began utilizing the RP 2000 table in their May 1, 2012 tax levy report.

Because salaries and benefits account for the majority of General Fund expenditures, the Village, in an effort to curtail the increasing cost of health insurance, is a member of the Intergovernmental Personnel Benefit Cooperative (IPBC). Participation in the IPBC provides stability to health insurance rates and allows for flexibility in plan design. In FY 2013, staff implemented a high deductible insurance plan for non-union employees to offer as an alternative to the traditional PPO and HMO plans and continues to review the cost of active and retiree health insurance with Police, Fire and Public Works bargaining units.

The General Fund budget increase can also be attributed to the Village's share of several grant funded projects, including \$246,320 for the Madison Street Streetscape Project and \$88,956 for a Green Alley Improvements Grant which was carried over from Fiscal Year 2013.

Similar to last year, departments were asked to refrain from adding new personnel unless it was part of a restructuring effort or if the additional personnel were designated as part-time, thereby not creating increased pension and health insurance liabilities. At the same time, departments were asked to submit budget requests that improved customer services or addressed projects that have been delayed due to budget constraints from the past several years.

Following is a discussion of major initiatives in the Administration, Police, Fire, and Public Works budgets. As the table to the right demonstrates, core Police, Fire and Public Works services account for 76% of the Village’s General Fund expenditures.



Administration

- After a significant amount of technology upgrades and enhancements over the past two years, the FY 2014 Budget will focus on the refinement and utilization of those software platforms. We will continue the use of inexpensive summer help to maximize use of the electronic records management system. To increase efficiency amongst our staff, we plan on providing training for our office staff as it relates to Microsoft Office. We have found that while employees have a good basic grasp of the software, there is a lot the software can do to improve employee efficiency and productivity. We intend to explore low cost computer training opportunities either through Triton College or one of our local universities.
- This budget includes a continuation of last year’s recommendation of \$5,000 for tuition reimbursement. We want to continue to support our workforce as they strive to better themselves through additional education and training efforts that in turn benefits the organization.
- The Administration budget contains funding for several consultant projects:
 - Planning Consulting – A total of \$10,000 is budgeted for consulting services for both general consulting as well as a review of our zoning code to address issues pertaining to variances, including the definition of ‘Hardship’.
 - Fire District Study - \$20,000: This is a hold-over from FY 2013. These funds would be used to fund a proportionate share of a study to create a fire district with other communities. In the event the study is unable to come to fruition, the funds could be used to study the possibility of contracting with another community.
 - Sustainability - \$5,000 is allocated for the Village’s sustainability efforts in the community.
- The Building and Development Division is anticipating an overall decrease of \$17,689 due to the vacancy of the property maintenance/building inspector. In an effort to reduce salary and benefit expenses, this vacancy will not be filled with a full-time replacement. Accordingly, many of these duties have been reassigned and funds have been budgeted for contractual building inspection assistance in order to maintain the existing level of service.
- E911 & Legal Services– These budget requests are flat for FY 2014.

Police

The Police Department's budget is relatively unchanged with a few exceptions.

- Funds for the crossing guard program have been moved from employee salaries/benefits to contractual services due to the outsourcing agreement with Andy Frain.
- Increases to employee salary and benefits.

Fire

There are no major changes to the Fire Department budget. As with police, all other increases are due to salary and benefit increases.

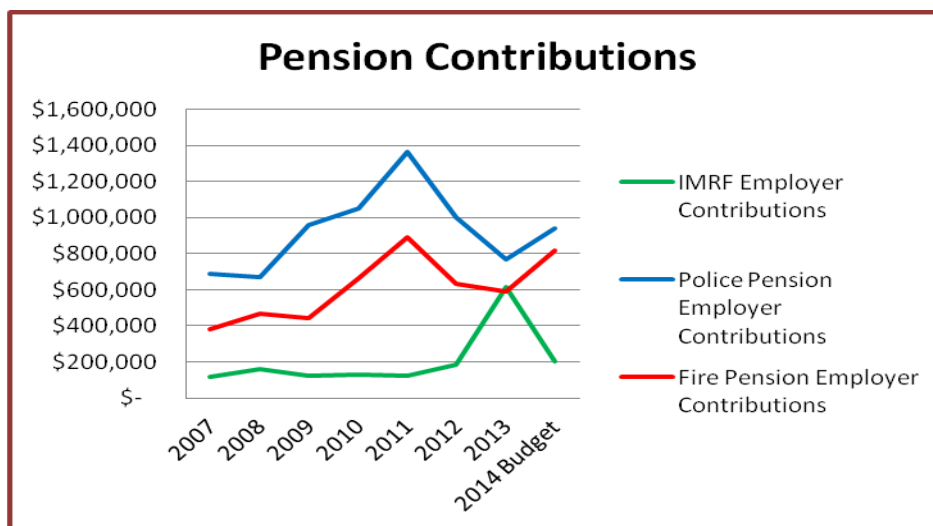
Public Works

The Public Works budget includes \$594,610 for the IGIG grant alley project and the resurfacing of one other Village alley. Should the Village not receive the grant funds, this expenditure will be reduced to \$25,000 which will allow the Village to undertake the local alley project based on our cost sharing policy. The budget also reflects an increase of \$68,000 for an expanded micro-surfacing program and the resurfacing of the west Thatcher Avenue Parking Lot to continue our efforts to improve the Village's infrastructure.

Pension Funding

The Village is covered by 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 2007, 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. However, changes in the mortality table, as previously discussed above, will result in a 23% increase for Police Pension Contributions and a 39% increase for Fire Pension Contributions in the 2014 Budget. These Police and Fire Pension Contributions are projected to continue to increase by 8% in 2015 and 8% in 2016, thereby quickly approaching the record-high contribution levels of 2011. The 2013 spike in 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 over the next seven years.

Water and Sewer Fund

In previous years the Water and Sewer Fund had been running a deficit. In order to address this issue, in FY 2012, the Village Board completed a water and sewer rate study. This study considered both operational and capital costs for the fund. In February 2012, the Village Board endorsed a new water and sewer rate that will fund 50% of the consultants' recommended capital plan. This rate will increase incrementally each year over the next five years. In addition, the Village increased its rate on January 1, 2013 which is a pass along of the 15% increase from the City of Chicago and a similar increase will take place on January 1, 2014.

Water and Sewer Fund				
Statement of Revenues over Expenditures				
	FY 2012	FY 2013	FY 2013	FY 2014
	Actual	Budget	Projected	Budget
Operating Revenues				
Water Sales	\$ 2,288,039	\$ 2,352,834	\$ 2,478,196	\$ 2,773,101
Sewer Sales	546,265	850,251	879,647	968,755
Other Revenue	75,652	30,500	49,163	50,025
Total Revenues	2,909,956	3,233,585	3,407,006	3,791,881
Expenses				
Operating Expenses	2,584,720	2,791,515	2,900,480	3,082,353
Depreciation	186,454	158,000	189,000	192,000
Capital Expenses	101,658	543,700	400,706	719,440
Total Expenses	2,872,832	3,493,215	3,490,186	3,993,793
Operating Revenues over Operating Expenditures including Depreciation	325,236	442,070	506,526	709,528
Total Revenues over Total Expenditures excluding Depreciation	\$ 223,578	\$ (101,630)	\$ 105,820	\$ (9,912)

Due to a warmer and drier summer than expected, water sales were slightly higher than budgeted. Once again this past year the Village contracted for a leak detection survey and 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 Thatcher Avenue and a valve replacement on Hawthorne Avenue.
- Two 12 inch master water meters located inside the pump station will be replaced. The meters measure the flow coming into, and going out of, the pump station to ensure more accurate tracking of Village water consumption.
- The budget continues to fund the Overhead Sewer Program which provides residents with financial assistance to protect their basement from flooding due to sewer backups.

Motor Fuel Tax Fund

The Motor Fuel Tax (MFT) Fund is the primary source of revenue for the Village's Street Improvement Plan (SIP).

Capital Equipment Replacement Fund

The Capital Equipment Replacement Fund accumulates monies for vehicle and equipment replacement and building improvements. In FY 2014, funds are appropriated for the overhaul of a Public Works truck to delay purchase of a new truck, a new fire apparatus, self-contained breathing apparatus, two police squads, and new vehicle extrication equipment. Details on each piece of equipment to be replaced in FY 2014 can be found in the capital improvement plan.

Police and Firefighters Pension Funds

FY 2014 employer contributions to the pension funds are based on what is expected to be levied with the Village's 2013 property tax levy during the fiscal year. As previously discussed, the amount of employer contributions is expected to increase substantially due to the changes in the mortality table used in the actuarial analysis that determines the required tax levy for public safety pensions.

Economic Development Fund

This fund accounts for the various projects that were committed to prior to the dissolution of the TIF fund. We will budget for each of those projects each year until the dollars are expended.

Capital Improvement Plan

For the FY 2014 budget, the Village has presented a comprehensive five-year capital improvement plan (CIP) that identifies the Village's capital needs over five categories:

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

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
- Grants

The CIP has been previously reviewed and endorsed by the Village Board in January 2013. The CIP includes several yearly routine items such as police vehicles and street patching. The budget also includes the following major highlights:

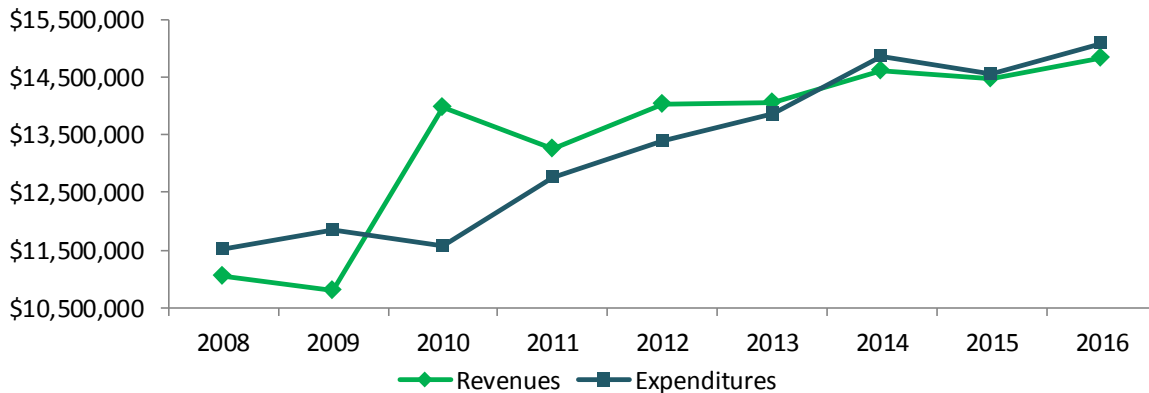
- Purchase of a new fire apparatus
- Commencement of upgrades to the Village's firing range
- Village's contribution for the Madison Street Streetscape Project
- Street Improvement Program (SIP)
 - Street Resurfacing (grind, patch & overlay with minor curb replacement)
 - Hawthorne Avenue (Thatcher to Keystone)
 - Franklin Avenue (Greenfield to North)
 - Ashland Avenue (Greenfield to North)
 - Clinton Place (LeMoyne to North)
 - Microsurfacing (Polymer Modified Emulsion Base overlay)
 - Franklin Avenue (Madison to Hawthorne)

- Park Avenue (Washington to Hawthorne)
- Linden Street (Park to Lathrop)
- Forest Avenue (Lake to Chicago)

Future Years

General Fund projections for FY 2015 and FY 2016 are included in this document. Currently, FY 2015 for the General Fund shows a deficit of \$90,350 while FY 2016 projects a deficit of \$255,924. 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 additional revenue sources, which are limited as the Village is a non-home rule government. Absent new revenue sources, the Village will have to identify an acceptable level of service reductions. These policy decisions will likely be contingent on economic conditions moving forward, as well as the resolution of ongoing union negotiations.

General Fund Revenues and Expenditures



FY 2008-2012 Actual FY 2013-2014 Budgeted FY 2015-2016 Projected

FY 2010 and 2011 revenues include \$1,168,470 and \$355,085 respectively from TIF Surplus Distributions. FY 2012 includes the first year of the 1% non-home rule sales tax revenue which was approved via referendum. Expenditures are greater than revenues in 2014 due to the planned draw down of reserves to fund the Village's portion of the Madison Avenue streetscape improvement project.

Conclusion

Although not fully recovered, it appears that our economy has somewhat stabilized. The decrease in market volatility has allowed for increased predictability in our revenue projections. That being said, **do not mistake predictability for growth**. As stated previously, the Village continues to realize decreases in its revenue including building permits, use tax, personal property income tax, telecommunications tax and motor fuel tax. The economy stabilization allows us to better predict these revenues, but does not make up for the loss in revenue. Despite these revenue decreases, the Village is fortunate to have a balanced General Fund budget. The means to that end is never an easy one. It 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.

It is incumbent upon the Village to continue to be diligent, thoughtful and innovative 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. Future budget year projections reinforce that notion as operating deficits will return next year unless other actions are taken.

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 budget requests as well as their patience as we implemented phase two of the capital improvement plan. There are several people that deserve special recognition for their assistance during the budget process. Special thanks to Accounting Supervisor Nancy Caine who serves as our “quality control” reviewer of the budget numbers and figures. Thanks also to Management Intern Jon Whiting who works diligently in helping create, research and compile the budget document and to our seasonal collegiate employee Lauren Baiocchi, who has come in between her classes to help assemble the document.

My sincerest and deepest thanks to Finance Director Joan Rock and Assistant Village Administrator Michael Braiman. They are the truly the backbone of the budget. The fruits of their labor are evident as the Village achieved our goal of winning our first ever GFOA Distinguished Budget Award this past fiscal year. I am grateful for their hard work and patience during the many rounds of Staff deliberations and countless edits and changes.

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

Respectfully submitted,

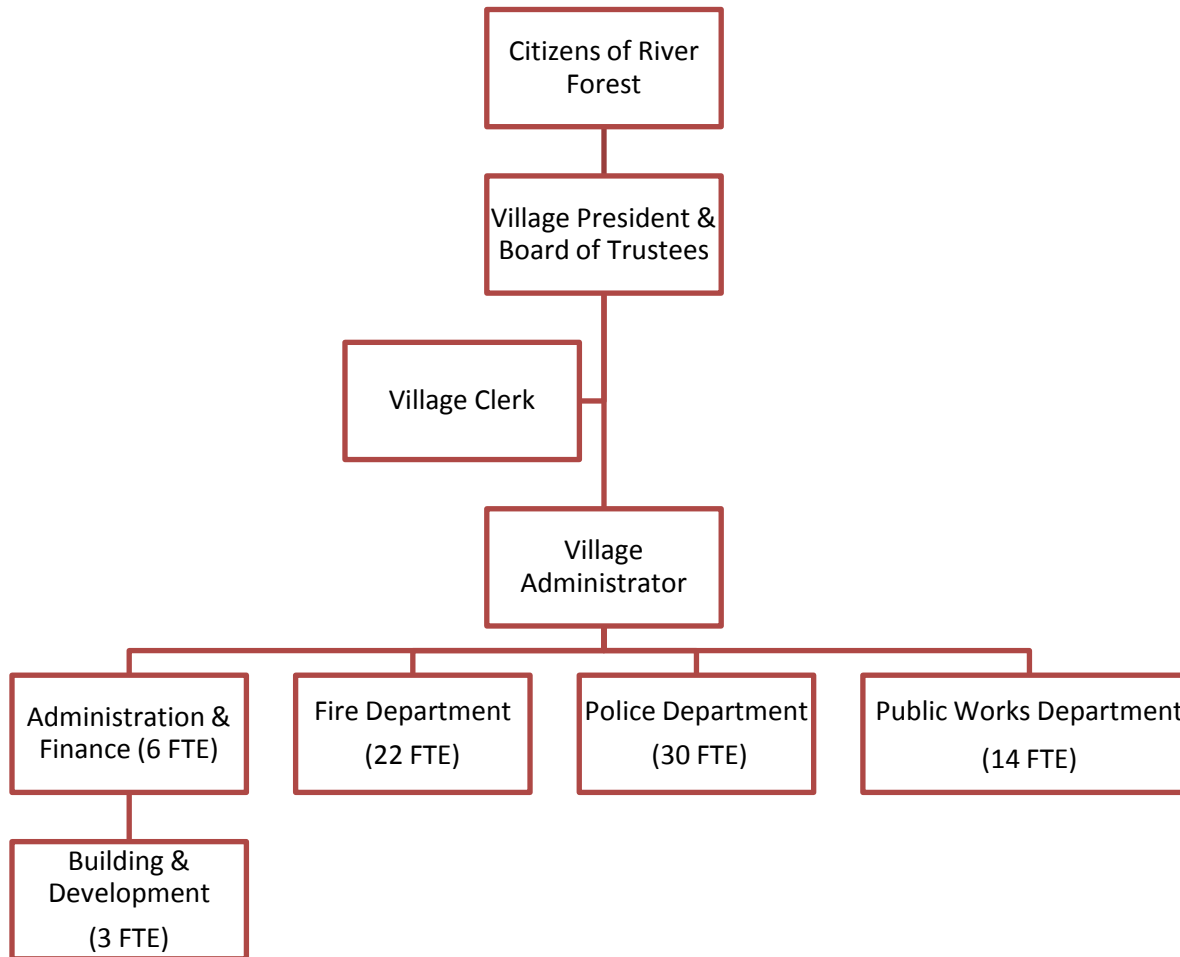


Eric Palm
Village Administrator

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.

Village of River Forest Organizational Chart



Village Board Goals

Long Term Strategic Themes

Customer Service- Provide outstanding customer service for our residents, business community and visitors.

Performance- Provide efficient and streamlined services and processes for the community that are sustainable and which effectively utilize technology.

Economic Development- Continue economic development efforts to provide financial stability by implementing previous studies and reducing vacancies.

Quality of Life- Make River Forest a place where people want to live, work, and play and create a legacy where people want to stay in the community after they “grow-up” and raise their own children.

Short-Term Goals Related to Strategic Themes

Maintain Financial Stability

- Evaluate long-term funding strategies for ongoing pension obligations
- Reexamine Village contracts to look for additional cost savings
- Conduct a comprehensive review and comparative analysis of the Village’s fee schedule
- Begin planning to adequately respond to the projected deficits in FY 2015 and FY 2016

Increase Communication Efforts

- Create a communications plan to ensure consistent communications with the community
- Utilize the Village’s email list to keep residents informed of important Village information
- Enhance the Village’s marketing efforts to residents in order to better communicate Village finances, services and other activity

Economic Development

- Madison Street & North Avenue – look to implement corridor study recommendations
- Work with Keystone Ventures to identify alternative plans for Lake and Lathrop
- After an unsuccessful RFP for Lake and Park, examine alternative development methods for the property
- Continue to work with Mid-America at Town Center 1 & 2 to fill vacancies
- Consider Preparing a Request for Proposal for the former Hines Lumber Site to Help Expedite the Development Process

New Models for Providing Service

- Reexamine existing service models for Village services and explore alternative methods to provide those services whether through new districts, consolidations, intergovernmental agreements, etc.
- Work with Park District to examine ways to share resources
- Examine vehicle and equipment inventory to determine what equipment can be shared with neighboring communities

Infrastructure & Flood Mitigation

- Look at alternative sites for public works facility, or consider renovations at existing facility
- Finalize ongoing studies and implement Lake Street Pump Station & Northeast Corridor analysis

Utilize Technology in a Meaningful, Efficient Manner to Better Serve Residents and Employees

- Implement methods to allow additional administrative transactions to be made online
- Continue to implement recommendations from technology review conducted in FY 2012

Create “One-Village”

- Work with other River Forest governmental entities to look for ways to streamline and consolidate services in an effort to provide efficient services to the community
- Work with River Forest not-for-profit organizations to enhance the appearance of the community
- Work with Concordia and Dominican Universities to enhance partnerships

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 1901, 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 and the Priory of St. Dominic and St. Thomas acquired land and established their institutions in River Forest. Today, the three 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	38.6
Per Capita Income	\$49,113
Median Home Value	\$386,600
Median Family Income	\$122,155
Unemployment Rate (IDES)	10.3%

Building Permits

<u>Fiscal Year</u>	<u>Number Issued</u>	<u>Value of Permits</u>
2003	238	26,349,788
2004	255	25,910,221
2005	240	22,212,550
2006	251	45,330,157
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

Water and Sewer

Population Served	11,172
100 Cubic Feet of Water Purchased FY 2012	646,150
100 Cubic Feet of Water Billed FY 2012	540,483
Average Daily Pumpage (mgd)	2
Miles of Water Mains	40
Miles of Sanitary Sewers	33.1
Number of Metered Customers	3,182
Number of Fire Hydrants	440

Water, Sewer and Refuse Rates (May 1, 2013)

Water*	\$ 4.87	Per 100 cubic feet
Sewer	\$ 1.74	Per 100 cubic feet of water used
Refuse- Base Service	\$48.48	Bi-Monthly
Refuse- Special Service	\$71.91	Bi-Monthly

* The minimum bi-monthly water bill is \$17.05 for up to 350 cubic feet of water used.

Community Profile

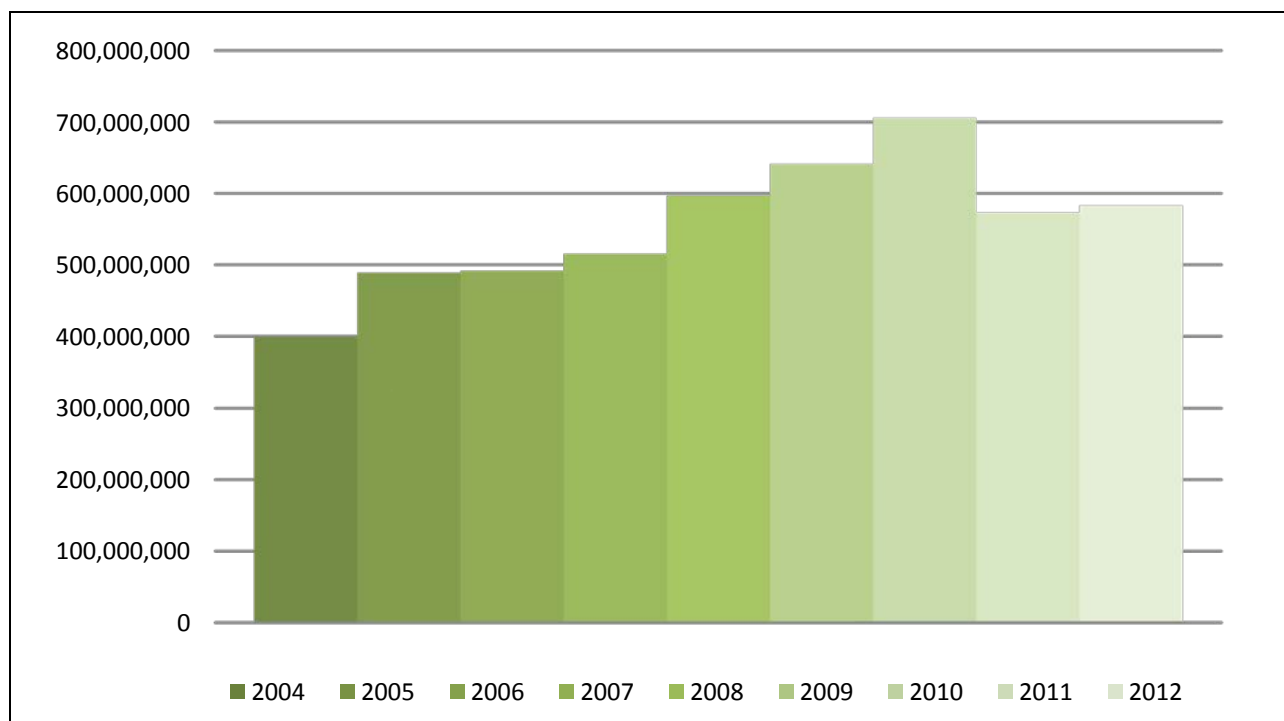
Village Taxes

Tax	Rate	Applied to
Municipal Sales Tax	1.0%	Retails 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 Telecomm. 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

Property Tax Exhibit

Tax Levy Year	2009 Extended	2010 Extended	2011 Extended	2012 Estimated
General Fund	\$ 3,177,743	\$ 3,922,777	\$ 4,574,388	\$ 4,705,767
Police Pension	\$ 1,153,757	\$ 1,073,306	\$ 696,321	\$ 734,829
Fire Pension	\$ 691,356	\$ 681,030	\$ 524,390	\$ 635,427
Total Corporate Levy	\$ 5,022,856	\$ 5,677,113	\$ 5,795,099	\$ 6,076,023
Bond and Interest Levy	\$ 231,824	\$ 232,171	\$ 231,977	\$ 231,215
River Forest Library	\$ 964,564	\$ 1,090,209	\$ 1,113,541	\$ 1,166,792
Total Levy	\$ 6,219,244	\$ 6,999,493	\$ 7,140,617	\$ 7,474,030
Property Tax Rate	\$0.971	\$0.995	\$1.246	\$1.281

Equalized Assessed Valuations



2004-2011: Actual

2012: Estimated

The Village's 2012 Equalized Assessed Value is expected to increase slightly due to new property. In 2011 the Equalized Assessed Value decreased significantly due to declining property values. Property in the Village was reassessed in 2011. The Village's Tax Increment Financing (TIF) District was closed effective December 31, 2010. The equalized assessed value of the TIF district was considered new property in Tax Levy Year 2010.

Fee Schedule

	2013 Budget	2014 Proposed	Change
Vehicle Stickers:			
Passenger Cars	\$45	\$45	No Change
Motorcycles	\$25	\$25	No Change
Antique Vehicles	\$45	\$25	-44%
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:			
Dog 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
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

	2013 Budget	2014 Proposed	Change
Service Charges:			
Solid Waste Bi-Monthly Collection- Base Service	\$47.34	\$48.48 (Projected)	2.4%
Solid Waste Bi-Monthly Collection- Unlimited	\$70.22	\$71.91 (Projected)	2.4%
Solid Waste Tags	\$2.35	\$2.35	No Change
Ambulance Transport Fee- Resident	BLS \$400/ALS I \$800/ALS II \$1,000 + \$10/mile	BLS \$600/ALS I \$950/ALS II \$1,200 + \$20/mile	Varies
Ambulance Transport Fee- Non-Resident	BLS \$450/ALS I \$850/ALS II \$1,050 + \$11/mile	BLS \$750/ALS I \$1,100/ALS II \$1,500 + \$22/mile	Varies
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	\$1.50	\$1.50	No Change
Permits:			
Commuter Parking (Monthly)	\$25	\$25	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

	2013 Budget	2014 Proposed	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	\$100	No Change
Newsstand	\$50 manned / \$10 coin	\$50 manned / \$10 coin	No Change
Zoning & Administrative Building Fees:			
ZBA Variation Request	\$650	\$450	-30%
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	\$4.62/100 cubic feet	\$4.87/100 cubic feet*	5%
Sewer Rate	\$1.58/100 cubic feet	\$1.74/100 cubic feet	10%
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
	\$1,000 water /	\$1,000 water /	
All Other	\$1,000 sewer	\$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

*Effective January 1, 2014, the Water Rate is proposed to increase to \$5.19/100 cubic feet to account for an increase in the rate charged to the Village by the city of Chicago.

Budget Formulation Process

Overview

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. The information included below is designed to provide residents, elected officials and employees with an overview of the budget formulation process. Since the budgetary process involves all operating departments, advisory boards and commissions and Village Board members, this summary does not include every aspect of the budget formulation process. However, it can be used as a guide in understanding how the Village creates its annual budget.

The Village takes a collaborative approach to budget development that begins each winter when the Village staff meets to review the budget schedule and discuss issues regarding the upcoming fiscal year. The budget process ends after the Village Board conducts a series of public meetings to review and approve the proposed budget. Below is a schedule for the preparation of the budget:

1. Village Board Goal Setting/Strategic Planning – November 19, 2012

The Village Board held Committee-of-the-Whole meetings to set short-term and long-term priorities for the Village. Through this planning process, the Village Board identified four central themes: Customer Service, Performance, Economic Development, and Quality of Life.

2. Development of 5-Year Capital Improvement Plan – October through January

The CIP is a planning tool for Village Management and the Village Board. Each year, the condition of the Village's infrastructure, buildings and equipment need to be evaluated to ensure that service can be maintained at the highest level. Expected outlays greater than \$10,000 are reflected in the CIP and considered in the budget planning process.

3. Budget Kick-Off Meeting – November 26, 2012

Village staff responsible for the development for departmental budgets received packets detailing the budget schedule and the strategic goals as determined by the Village Board.

4. Proposed Department Budgets Submitted to the Budget Team – January 14, 2013

Departments submit their proposed budgets to the Budget Team (consisting of the Village Administrator, Assistant Village Administrator, and Finance Director), inclusive of activity measures, goals and accomplishments, performance measures, capital improvement modifications, account justification, personnel change requests, and revenue projections.

Budget Formulation Process

- 5. Department Heads meet with Budget Team – January 18, 2013 – January 23, 2013**
The Budget Team meets with department representatives to review the department's budget proposal.
- 6. Review of Five-Year Capital Improvement Program – January 22, 2013**
The Village Board reviewed the five-year capital improvement program and made recommendations regarding which projects to include in the proposed budget.
- 7. Budget presented to the Village Board – February 22, 2013**
Once staff completes its review and revises the proposed budget accordingly, it is presented to the Village Board. The proposed budget is made available for public inspection at the Village Hall and on the Village website at this time.
- 8. Village Board Committee-of-the-Whole Meeting – March 4, 2013**
The Village Board, sitting as a Committee-of-the-Whole, meets publicly to review the proposed budget with subsequent meetings held as needed to finalize any remaining matters that arise during the first meeting.
- 9. Adoption of the budget ordinance – April 8, 2013**
The adoption of the budget ordinance is a two-step process. The Village Board holds a public hearing as required by State statute. The public hearing is the final opportunity to receive public input regarding the budget. Following the public hearing, the budget is passed into law by the adoption of a budget ordinance. Following adoption, the final budget is made available for public viewing at the Village Hall and on the Village website.

Amendments to the Adopted Budget

The Village Board has delegated authority to the Budget Officer to revise the annual budget by changing 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 result in increasing the total budget unless funds are available to effectuate the purpose of the revision.

Long Term Financial Planning

The Village is committed to long-term financial planning to ensure a stable and sustainable operation. Accordingly, the Village completes the following long-term planning during the budget process:

- Annual short and long term goal setting by the Village Board
- Development of three and five year budget projections
- Development of a five-year capital improvement program
- Review of the Village's Capital Equipment Replacement Fund

Fund Structure, Description of Funds & Basis of Budgeting

The financial transactions of the Village are reported in individual funds. Funds are organized into four categories: governmental, proprietary, fiduciary, and component. Additionally, under GASB Statement No. 34, funds within these categories are considered major or nonmajor. The following major funds are budgeted:

Governmental Funds

- General
- Economic Development

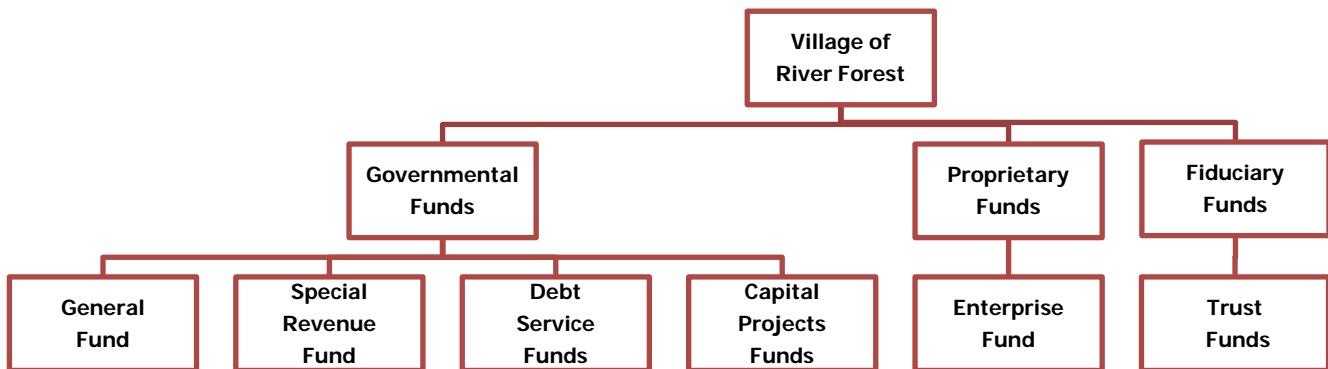
Proprietary Fund

- 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.



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.

Fund Structure, Description of Funds & Basis of Budgeting

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 2008A. The 2005 and 2008A bonds were used to finance library building improvements and street improvements, respectively. 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 one component of the fund used to accumulate financial resources to be used for the replacement of equipment. The **Economic Development Fund (16)** is the second component 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.

PROPRIETARY FUNDS

The Village maintains the following proprietary funds:

Enterprise Fund

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

FIDUCIARY FUNDS

The Village maintains the following fiduciary funds:

Fund Structure, Description of Funds & Basis of Budgeting

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 (9)** 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.

COMPONENT UNIT

The Village budget contains the following component units:

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. Upon approval of the Village Board, their levy is submitted to the county. Because the library is fiscally dependent on the Village it is included as a discretely presented component unit in the Village's financial statements.

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.

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.
- Capital items in the enterprise fund are recorded as capital assets for accounting purposes, but are treated as expense in the budget.

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 45.

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, Investments 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.

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.

Financial Policies

Expenditure Policies

1. The Village will fund all operating expenditures in a particular fund from operating revenues generated by the fund. In developing the budget, recommendations will be made regarding service level adjustments that may be necessary to meet this objective. Service levels will not be expanded beyond the Village's ability to utilize current revenues to pay for the expansion of services.
2. The Village will continually assess its organization and service provision efforts in order to provide service enhancements or cost reductions by increasing efficiency or effectiveness. The Village shall also constantly strive to provide the same highest quality of services using the most efficient means possible. During each budget process the Village will assess its current organization and service provision strategy and make adjustments if the analysis demonstrates that a particular enhancement would improve operations or reduce cost.
3. The Village will provide sufficient resources to train employees and thereby develop the specialized knowledge and expertise necessary to maintain and improve the quality of Village services.
4. The Village will strive to adopt new technologies and techniques that will improve efficiency and allow the Village to maintain or improve the level of service provided to residents.
5. The Village will attempt to maximize its financial resources by encouraging intergovernmental cooperation. The establishment of intergovernmental service agreements with other units of government may allow the Village to provide residents a higher level of service at a reduced cost. The Village will consider intergovernmental agreements as a means to enhance services or reduce costs.

Fund Balance and Reserve Policies

1. Definitions:

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

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

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

Financial Policies

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

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

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

2. The Village will spend the most restricted dollars before the less restricted, in the following order:
 - a. Nonspendable (if funds become spendable),
 - b. Restricted,
 - c. Committed,
 - d. Assigned,
 - e. Unassigned.
3. The General Fund unassigned fund balance, plus the amount restricted for working cash, should be maintained at a minimum of 25% of the General Fund total budgeted annual expenditures in the most recently approved annual budget. This reserve is intended to provide financial resources for the Village in the event of an emergency or due to the loss of or reduction in a major revenue source and to provide adequate coverage for variations in cash flows due to the timing of receipts and disbursements.
4. Should the General Fund unassigned fund balance plus the amount restricted for working cash, drop below the required 25%, every effort shall be made to bring the balance back up to the desired level within three years.
5. The Village Board shall determine the disposition of excess fund reserves should the General Fund unassigned fund balance plus the amount restricted for working cash, increase above the required 25%.
6. No minimum committed fund balance has been established for the Capital Equipment and Improvements Fund but the fund will only expend the amount available from the combination of the committed fund balance, revenues or transfers. The Village shall transfer funds annually from the General and Waterworks and Sewerage Funds in an attempt to accumulate the funds necessary to replace vehicles and equipment and make capital improvements provided for in the fund. The maximum fund balance allowed in the Capital Equipment and Improvements Fund is equal to 3% of the equalized assessed value of the taxable real property located in the corporate boundaries of the Village (ILCS 5/8-2-9.5).

Financial Policies

7. The Waterworks and Sewerage Fund shall maintain an operating reserve equivalent to three months of operating expenses. This reserve is intended to provide resources for unanticipated expenditures, to cover revenue shortfalls and to compensate for fluctuations in cash flows. A capital reserve shall be maintained in addition to the operating reserve.
8. Special revenue, debt service and pension trust funds do not have a minimum fund balance requirement. Motor Fuel Tax Funds are used to finance street maintenance and improvements and funds available may be expended for that purpose as provided for in the Village's Capital Improvement plan. Reserves in the debt service funds are accumulated to fund future debt service payments. Pension Trust Funds are funded based on actuarial recommendations.

Capital Improvement Policies

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

Financial Policies

9. The Village will project capital asset maintenance and improvement needs for the next five years and will update this projection each year. A maintenance and improvement schedule will be developed from this projection.
10. The Village will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the board for approval.
11. The Village will determine the least costly financing method for each new project.

Debt Policies

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

Accounting and Financial Reporting Policies

1. The Village will establish and maintain a high standard of accounting practices.
2. Following the conclusion of the fiscal year, the Village will prepare a Comprehensive Annual Financial Report (CAFR) in accordance with Generally Accepted Accounting Principles (GAAP) established by the Governmental Accounting Standards Board (GASB). The CAFR shall also

Financial Policies

satisfy all criteria for the Government Finance Officers Association's Certificate for Achievement for Excellence in Financial Reporting.

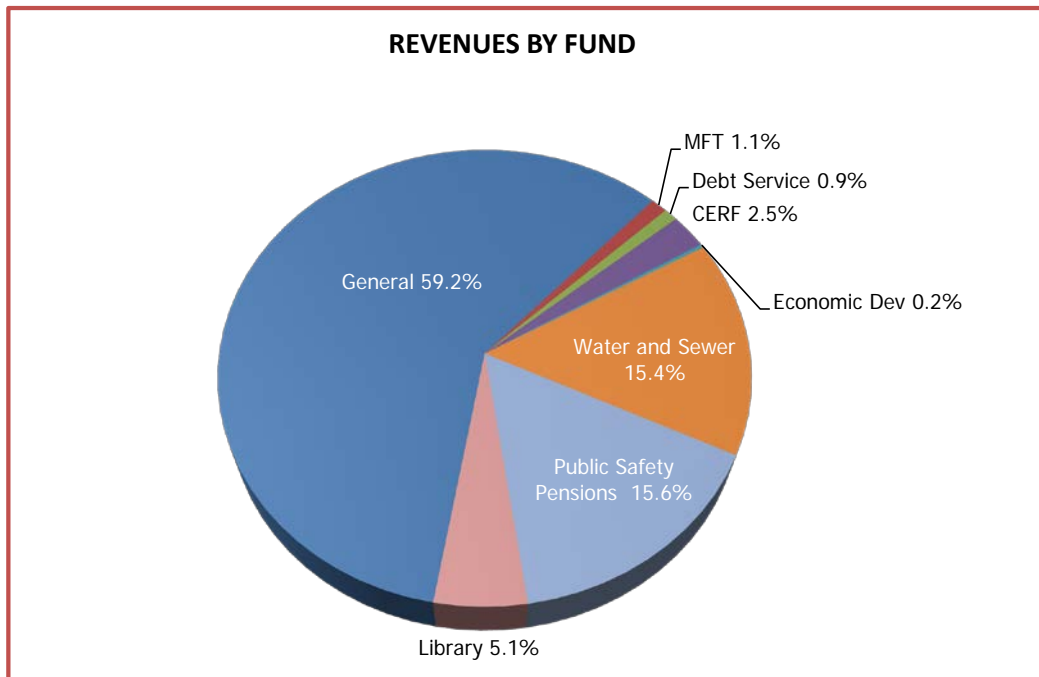
3. Monthly financial reports shall be prepared and submitted to the board. The reports shall include a summary of financial activity.
4. An independent certified public accounting firm will perform an annual audit in accordance with generally accepted auditing standards and will publicly issue a financial 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.

Budget Summary

This section provides a detailed analysis of revenues and expenses for all funds including summaries by Fund, by source/category and account. A schedule of changes in fund balance and personnel history are presented as are trends and projections of major revenues and expenditures.

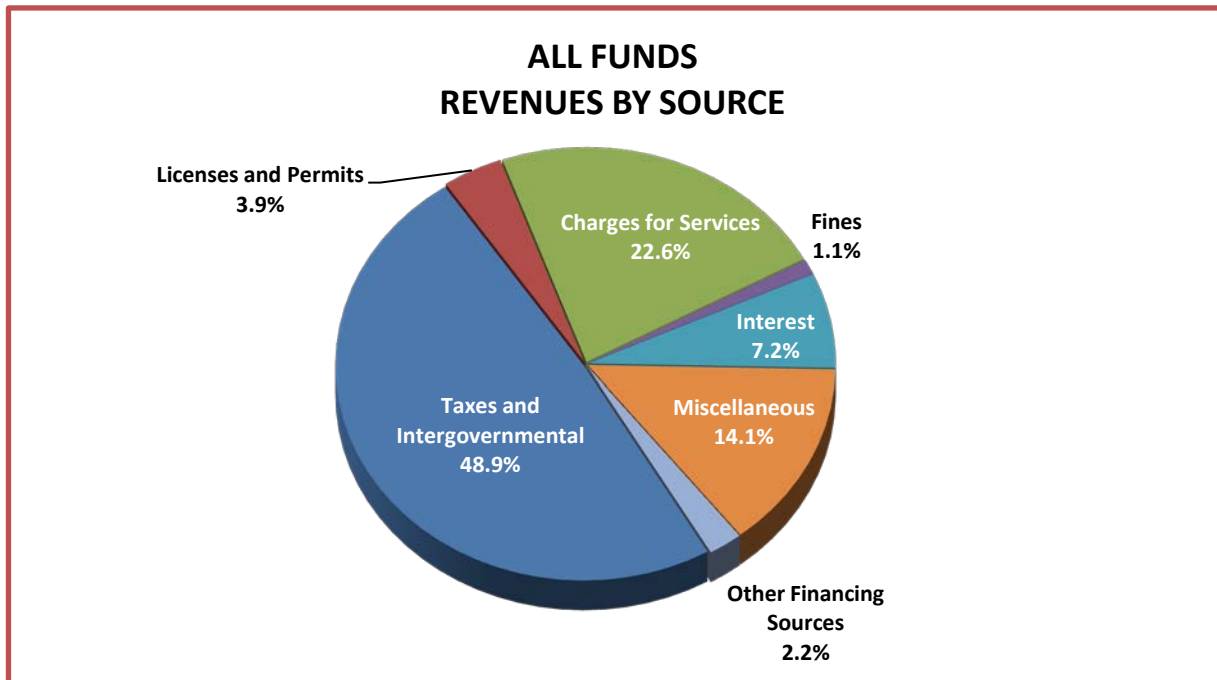
Revenues by Fund- All Funds

FUND	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET
REVENUES AND OTHER FINANCING SOURCES					
General (01)	\$ 13,006,420	\$ 14,040,230	\$ 14,055,314	\$ 13,831,837	\$ 14,618,766
SPECIAL REVENUE FUNDS					
Motor Fuel Tax (03)	358,119	356,570	288,541	323,669	271,719
DEBT SERVICE FUNDS					
Debt Service Fund (05)	201,000	281,128	224,364	241,041	226,472
CAPITAL PROJECTS FUNDS					
Cap Equip Replacement (13)	384,032	931,350	430,021	421,671	617,265
Economic Dev (16)	246,728	113,685	128,152	97,466	59,866
	630,760	1,045,035	558,173	519,137	677,131
ENTERPRISE FUND					
Water and Sewer (02)	2,576,173	2,909,956	3,233,585	3,407,006	3,791,881
TRUST AND AGENCY FUNDS					
Police Pension (09)	3,616,311	1,561,755	1,948,340	1,714,697	2,198,888
Fire Pension (10)	2,380,572	833,003	1,391,147	1,348,565	1,656,111
	5,996,883	2,394,758	3,339,487	3,063,262	3,854,999
TOTAL VILLAGE REVENUES	\$ 22,769,355	\$ 21,027,677	\$ 21,699,464	\$ 21,385,952	\$ 23,440,968
COMPONENT UNIT					
River Forest Public Library	1,157,564	1,212,323	1,218,000	1,218,000	1,260,000
TOTAL REVENUES	\$ 23,926,919	\$ 22,240,000	\$ 22,917,464	\$ 22,603,952	\$ 24,700,968



Revenues by Source- All Funds

	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET	\$CHNG FY13/14	% CHNG FY13/14
REVENUES BY SOURCE-ALL FUNDS							
Taxes and Intergovernmental	9,875,538	10,806,498	10,970,411	11,176,381	11,459,634	489,223	4.46%
Licenses and Permits	909,093	1,035,750	948,658	891,217	922,522	(26,136)	-2.76%
Charges for Services	3,976,925	4,304,399	4,657,442	4,841,334	5,284,220	626,778	13.46%
Fines	282,653	274,395	272,900	264,683	263,900	(9,000)	-3.30%
Interest	3,439,173	408,150	1,565,382	1,323,268	1,680,842	115,460	7.38%
Miscellaneous	3,916,000	3,282,337	2,867,494	2,476,892	3,309,745	442,251	15.42%
Other Financing Sources	369,973	916,148	417,177	412,177	520,105	102,928	24.67%
TOTAL VILLAGE FUNDS	22,769,355	21,027,677	21,699,464	21,385,952	23,440,968	1,741,504	8.03%
COMPONENT UNIT							
River Forest Public Library	1,157,564	1,212,323	1,218,000	1,218,000	1,260,000	42,000	3.45%
TOTAL INCLUDING LIBRARY	23,926,919	22,240,000	22,917,464	22,603,952	24,700,968	1,783,504	7.78%



**Village of River Forest
Budget Summary by Account-All Funds
Fiscal Year 2014 Budget**

Revenues by Account- All Funds	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET	\$CHNG FY13/14	% CHNG FY13/14	
TAXES								
411000	Property Taxes-Prior	2,763,228	3,025,084	2,925,943	2,909,839	3,019,000	93,057	3.18%
411021	Property Taxes-Current	2,823,501	3,037,479	3,040,168	3,069,533	3,167,898	127,730	4.20%
		<u>5,586,729</u>	<u>6,062,563</u>	<u>5,966,111</u>	<u>5,979,372</u>	<u>6,186,898</u>	<u>220,787</u>	<u>3.70%</u>
411150	Personal Prop Replacemt Tax	148,205	129,042	128,151	117,332	117,332	(10,819)	-8.44%
411190	Restaurant Tax	134,199	131,844	129,424	138,787	140,175	10,751	8.31%
411200	State Sales Tax	1,744,366	1,616,998	1,633,239	1,690,371	1,731,178	97,939	6.00%
411205	State Use Tax	-	163,056	176,588	169,314	169,314	(7,274)	-4.12%
411210	Non-Home Rule Sales Tax	-	582,803	686,024	776,750	799,285	113,261	16.51%
411250	Income Tax	900,398	806,181	884,822	975,136	983,136	98,314	11.11%
411450	Transfer Tax	55,782	62,334	67,545	77,678	77,678	10,133	15.00%
411460	Communications Tax	465,157	458,241	449,832	435,855	435,855	(13,977)	-3.11%
411475	Utility Tax-Electric	463,666	454,716	463,666	451,857	460,894	(2,772)	-0.60%
411480	Utility Tax-Gas	208,075	178,709	217,159	198,014	201,974	(15,185)	-6.99%
411500	E911 Taxes	110,186	97,927	108,313	92,000	92,000	(16,313)	-15.06%
411550	E911 State Wireless Taxes	58,774	62,084	59,537	73,915	63,915	4,378	7.35%
	TOTAL TAXES	<u>9,875,538</u>	<u>10,806,498</u>	<u>10,970,411</u>	<u>11,176,381</u>	<u>11,459,634</u>	<u>489,223</u>	<u>4.46%</u>
LICENSES AND PERMITS								
422115	Pet Licenses	2,300	2,630	2,850	2,700	2,700	(150)	-5.26%
422120	Vehicle Licenses	263,635	310,353	285,140	298,391	295,000	9,860	3.46%
422125	Cab Licenses	6	-	25	500	500	475	1900.00%
422345	Contractors Licenses	84,119	63,388	30,000	60,000	16,300	(13,700)	-45.67%
422350	Business Licenses	-	19,500	54,000	16,255	60,000	6,000	11.11%
422355	Tent Licenses	300	300	400	400	400	-	0.00%
422360	Building Permits	392,904	481,792	323,500	283,300	316,500	(7,000)	-2.16%
422361	Plumbing Permits	-	-	40,380	33,000	35,000	(5,380)	-13.32%
422362	Electric Permits	-	(7,000)	44,137	22,000	25,000	(19,137)	-43.36%
422364	Reinspection Fees	-	-	-	1,500	1,000	1,000	-
422365	Bonfire Permits	30	30	60	60	60	-	0.00%
422368	Solicitors Permit	-	-	-	400	300	300	-
422370	Film Crew Licenses	1,800	1,950	1,200	700	600	(600)	-50.00%
422520	Liquor Licenses	24,294	18,474	21,500	23,349	20,500	(1,000)	-4.65%
422570	Cable TV Franchise Fees	139,705	144,333	145,466	148,662	148,662	3,196	2.20%
	TOTAL LICENSES & PERMITS	<u>909,093</u>	<u>1,035,750</u>	<u>948,658</u>	<u>891,217</u>	<u>922,522</u>	<u>(26,136)</u>	<u>-2.76%</u>
CHARGES FOR SERVICES								
433065	Police Reports	2,115	2,350	2,000	2,000	2,000	-	0.00%
433100	Water Sales	2,149,931	2,288,039	2,352,834	2,478,196	2,773,101	420,267	17.86%
433150	Sewer Charges	348,789	546,265	850,251	879,647	968,755	118,504	13.94%
433160	Penalties on Water/Sewer	4,130	19,845	22,000	39,167	41,125	19,125	86.93%
433180	Refuse Fees	827,164	836,713	862,991	853,447	879,050	16,059	1.86%
433185	Penalties on Refuse	2,039	9,767	9,601	12,429	12,802	3,201	33.34%
433200	Metra Parking Fees	33,482	34,183	33,929	34,650	34,650	721	2.13%
433220	Parking Lot Fees	84,080	84,588	84,000	84,000	84,000	-	0.00%
433225	Administrative Towing Fees	172,000	155,500	120,000	124,500	125,000	5,000	4.17%
433230	Animal Release Fees	830	550	500	750	500	-	0.00%
433515	NSF Fees	200	250	300	400	400	100	33.33%
433530	50/50 Sidewalk/Apron Program	14,351	21,130	10,000	9,097	7,500	(2,500)	-25.00%
433535	Trees & Ded Injections	383	-	400	-	-	(400)	-100.00%
433536	Elevator Inspections	6,050	6,650	5,000	5,000	5,000	-	0.00%
433537	Reinspection Fees	-	-	-	350	400	400	-
433550	Ambulance Charges	229,069	220,208	205,000	230,000	250,000	45,000	21.95%
433554	CPR Fees	640	1,400	750	2,000	1,000	250	33.33%
433557	Car Fire and Extrication Fees	-	-	1,000	-	1,000	-	0.00%
433560	State Hwy Maintenance	49,233	50,224	51,227	51,367	52,911	1,684	3.29%
434020	WSCDC Janitorial Services	4,816	3,275	5,010	5,010	5,160	150	2.99%
434025	Reimbursements from Villages	4,037	18,079	40,649	14,324	29,866	(10,783)	-26.53%
434030	Workers Comp Insurance	43,588	5,384	-	15,000	10,000	10,000	-
	TOTAL CHARGES FOR SERVICES	<u>3,976,925</u>	<u>4,304,399</u>	<u>4,657,442</u>	<u>4,841,334</u>	<u>5,284,220</u>	<u>626,778</u>	<u>13.46%</u>

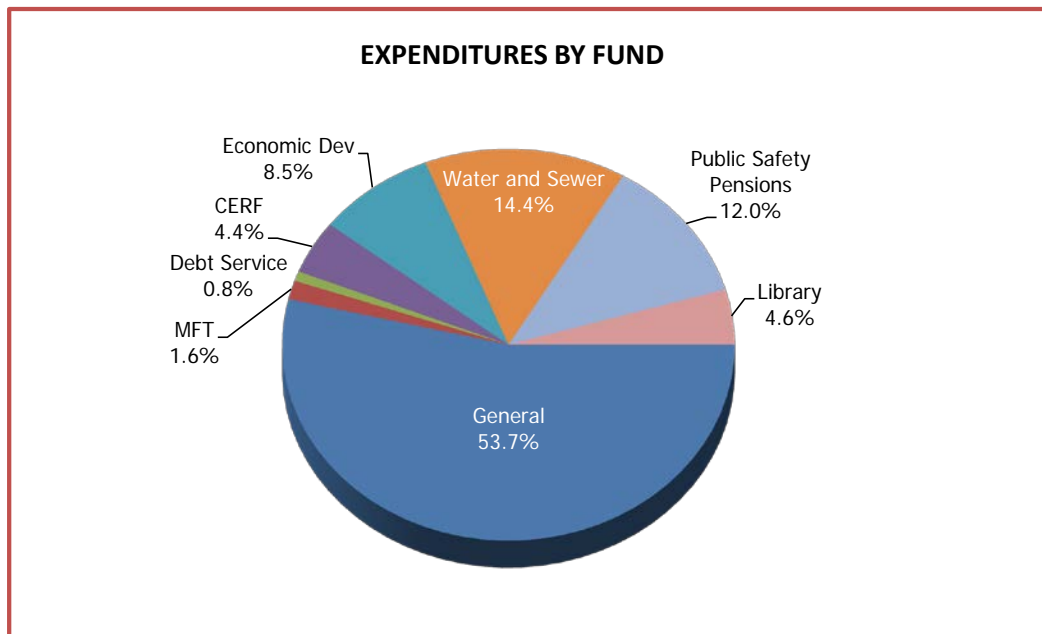
**Village of River Forest
Budget Summary by Account-All Funds
Fiscal Year 2014 Budget**

Revenues by Account- All Funds	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET	\$CHNG FY13/14	% CHNG FY13/14
FINES							
444230 Police Tickets	180,672	193,366	175,000	181,442	175,000	-	0.00%
444235 Prior Years Police Tickets	1,044	655	600	600	600	-	0.00%
444300 Local Ordinance Tickets	-	800	-	-	500	500	
444430 Court Fines	70,544	45,325	67,000	54,220	54,000	(13,000)	-19.40%
444435 DUI Fines	-	973	3,800	5,844	3,800	-	0.00%
444436 Drug Forfeiture Revenue	-	6,067	6,000	1,000	6,000	-	0.00%
444437 Truck Overweight	20,854	20,870	15,000	15,477	15,000	-	0.00%
444438 Asset Forfeiture Funds	9,539	-	4,500	-	-	(4,500)	-100.00%
444439 Article 36 Seizures	-	4,075	-	6,100	8,000	8,000	
444440 Building Construction Citations	-	2,265	1,000	-	1,000	-	0.00%
TOTAL FINES	282,653	274,395	272,900	264,683	263,900	(9,000)	-3.30%
INTEREST							
455100 Interest Earned	639,210	789,929	606,222	661,314	637,674	31,452	5.19%
455150 Divident Income	139,708	-	-	-	-	-	
455200 Net Change in Fair Value	2,660,254	(381,779)	959,160	661,954	1,043,168	84,008	8.76%
TOTAL INTEREST	3,439,173	408,150	1,565,382	1,323,268	1,680,842	115,460	7.38%
MISCELLANEOUS							
411100 Employer Contribution	2,259,735	1,635,296	1,419,661	1,357,656	1,760,746	341,085	24.03%
466408 Cash Over/Short	-	-	-	10	-	-	
466410 Miscellaneous	118,179	225,362	24,000	19,688	21,500	(2,500)	-10.42%
466411 Miscellaneous Public Safety	(429)	43,880	4,000	15,282	10,000	6,000	150.00%
466412 Reimb-Crossing Guards	14,015	36,010	37,780	45,000	45,000	7,220	19.11%
466415 Reimb of Expenses	2,442	4,805	3,000	606	500	(2,500)	-83.33%
466417 IRMA Reimbursements	41,944	45,880	20,000	50,000	50,000	30,000	150.00%
466510 T Mobile Lease	33,217	34,213	35,232	35,232	36,289	1,057	3.00%
466520 Badge Grant	37,506	21,382	27,933	27,933	25,869	(2,064)	-7.39%
466521 Law Enforcement Training Reimb	-	8,520	3,600	4,974	3,600	-	0.00%
466524 Isearch Grant	6,088	7,458	7,750	7,750	7,750	-	0.00%
466525 Bullet Proof Vest Reimb	1,096	1,587	4,477	3,161	3,009	(1,468)	-32.79%
466526 Citizens Corp Council Grant	6,720	3,627	5,500	3,450	-	(5,500)	-100.00%
466527 IDOC Grant	-	-	-	16,030	-	-	
466528 IDOT Safety Grant	2,784	28,085	14,547	14,547	10,333	(4,214)	-28.97%
466529 LED Street Light Grant	-	100,000	-	-	-	-	
466530 FEMA Reimbursement	-	30,220	-	-	-	-	
466531 IDOT 2011 SIP Grant	-	100,000	-	-	-	-	
466532 IEPA IGIG Alley Grant	-	-	425,740	-	484,169	58,429	
466580 Sales of Meters	3,244	10,494	3,000	5,000	3,000	-	0.00%
466600 ILEAS Grant Modems	-	13,193	-	-	-	-	
466601 ILEAS EOC Grant	-	5,632	-	-	-	-	
466615 Harlem Avenue Viaduct Grant	28,048	103,033	86,139	88,342	28,600	(57,539)	-66.80%
466620 State Fire Marshall Training	-	-	-	-	-	-	
466621 Assist to Firefighters Grant	-	-	-	-	94,050	94,050	
466627 IL Bd of ED Grant	2,500	-	-	-	-	-	
467350 Employee Contribution	390,062	407,433	430,666	425,771	456,085	25,419	5.90%
467355 Donations/Other	-	-	-	30	-	-	
467382 Cummings Memorial Contributions	-	-	36,286	36,286	-	(36,286)	-100.00%
467385 Other Contributions	5,522	-	-	-	-	-	
477090 State Grants and Reimbs	1,350	72,671	-	53,073	-	-	
477100 State Allotment	344,872	277,621	278,183	267,071	269,245	(8,938)	-3.21%
468001 IRMA Excess Surplus	262,020	65,936	-	-	-	-	
468002 TIF Surplus Distribution	355,085	-	-	-	-	-	
TOTAL MISCELLANEOUS	3,916,000	3,282,337	2,867,494	2,476,892	3,309,745	442,251	15.42%
OTHER FINANCING SOURCES							
488000 Sale of Property	35,081	27,801	25,000	20,000	25,000	-	0.00%
489010 Interfund Transfers	334,892	888,347	392,177	392,177	495,105	102,928	26.25%
TOTAL OTHER SOURCES	369,973	916,148	417,177	412,177	520,105	102,928	
TOTAL REVENUES	22,769,355	21,027,677	21,699,464	21,385,952	23,440,968	1,741,504	8.03%

The Village of River Forest Public Library is a discretely presented component unit and is not included in this schedule.

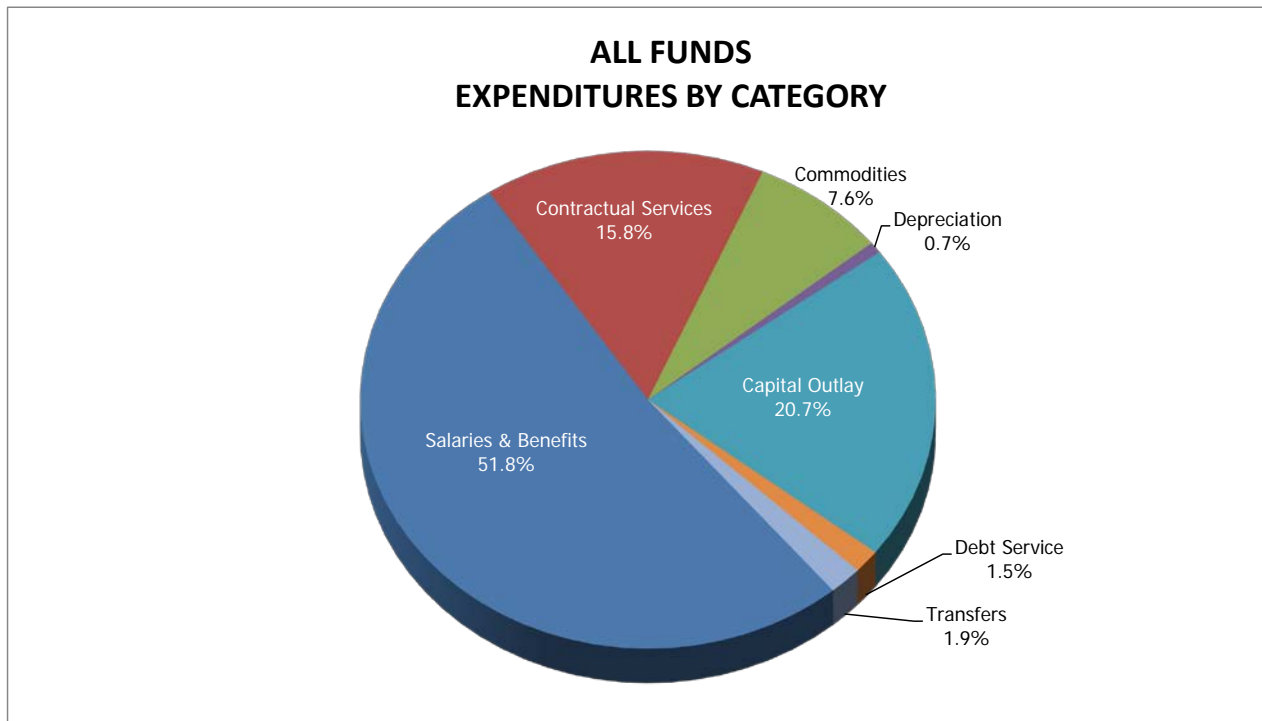
Expenditures by Fund- All Funds

FUND	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET
EXPENDITURES AND OTHER FINANCING USES					
General (01)	\$ 12,762,124	\$ 13,386,179	\$ 13,870,500	\$ 13,195,652	\$ 14,854,282
SPECIAL REVENUE FUNDS					
Motor Fuel Tax (03)	181,219	518,008	753,400	488,997	430,150
DEBT SERVICE FUNDS					
Debt Service Fund (05)	221,670	222,000	222,431	221,816	221,706
CAPITAL PROJECTS FUNDS					
Capital Equip Replacement (13)	90,790	323,900	374,060	217,395	1,220,360
Economic Development (16)	225,549	322,534	2,461,801	101,500	2,350,100
	316,339	646,434	2,835,861	318,895	3,570,460
ENTERPRISE FUND					
Water and Sewer (02)	2,628,421	2,872,832	3,493,215	3,490,186	3,993,793
TRUST AND AGENCY FUNDS					
Police Pension (09)	1,690,250	1,729,480	1,873,668	1,756,358	1,924,925
Fire Pension (10)	1,106,539	1,200,619	1,405,923	1,272,693	1,387,231
	2,796,789	2,930,099	3,279,591	3,029,051	3,312,156
TOTAL VILLAGE EXPENDITURES	\$ 18,906,562	\$ 20,575,552	\$ 24,454,998	\$ 20,744,597	\$ 26,382,547
COMPONENT UNIT					
River Forest Public Library	974,134	1,445,767	1,354,905	1,218,000	1,260,000
TOTAL EXPENDITURES	\$ 19,880,696	\$ 22,021,319	\$ 25,809,903	\$ 21,962,597	\$ 27,642,547



Expenditures by Category- All Funds

	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET	\$CHNG FY13/14	% CHNG FY13/14
EXPENDITURES BY CATEGORY-ALL FUNDS							
Personal Services	5,878,848	6,441,845	6,802,646	6,572,726	6,881,997	79,351	1.17%
Employee Benefits	6,356,720	6,058,946	6,351,309	6,343,008	6,784,013	432,704	6.81%
Salaries & Benefits	12,235,568	12,500,791	13,153,955	12,915,734	13,666,010	512,055	3.89%
Contractual Services	4,087,739	4,666,036	4,057,489	3,923,066	4,178,835	121,346	2.99%
Commodities	1,472,465	1,525,140	1,805,561	1,798,615	2,014,006	208,445	11.54%
Depreciation	155,998	186,454	158,000	189,000	192,000	34,000	21.52%
Capital Outlay	362,317	551,413	4,487,580	1,125,769	5,436,380	948,800	21.14%
Debt Service	267,353	263,971	400,236	400,236	400,211	-25	-0.01%
Transfers	325,122	881,747	392,177	392,177	495,105	102,928	26.25%
TOTAL VILLAGE FUNDS	18,906,562	20,575,552	24,454,998	20,744,597	26,382,547	1,927,549	7.88%
COMPONENT UNIT							
River Forest Public Library	974,134	1,445,767	1,354,905	1,218,000	1,260,000	-94,905	-7.00%
TOTAL INCLUDING LIBRARY	19,880,696	22,021,319	25,809,903	21,962,597	27,642,547	1,832,644	7.10%



Village of River Forest
Budget Summary by Account-All Funds
Fiscal Year 2014 Budget

Expenditures by Account- All Funds	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET	\$CHNG FY13/14	% CHNG FY13/14
PERSONAL SERVICES							
510100 Salaries-Sworn	3,711,396	3,989,398	4,258,109	4,177,673	4,343,271	85,162	2.00%
510200 Salaries-Regular	1,272,197	1,509,391	1,617,620	1,590,982	1,622,020	4,400	0.27%
510550 Crossing Guards	38,797	21,886	34,120	-	-	(34,120)	
511500 Specialist Pay	138,317	144,298	146,634	140,511	151,095	4,461	3.04%
511600 Holiday Pay	162,514	163,633	170,016	170,016	182,892	12,876	7.57%
511700 Overtime Pay	412,913	376,273	359,400	293,830	356,900	(2,500)	-0.70%
511725 Badge Overtime	10,888	13,425	16,997	16,997	19,600	2,603	15.31%
511727 STEP Overtime	-	15,618	14,547	14,547	14,547	-	0.00%
511750 Compensated Absences-Ret	-	36,357	34,200	39,000	34,200	-	0.00%
511800 Educational Incentives	46,175	47,500	50,300	49,900	51,800	1,500	2.98%
511900 Performance Pay	19,956	50,885	-	-	-	-	
511950 Insurance Refusal Reimb	8,925	11,550	10,800	10,350	10,200	(600)	-5.56%
513000 Salaries-Part-Time	56,770	61,631	89,903	68,920	95,472	5,569	6.19%
TOTAL PERSONAL SERVICES	5,878,848	6,441,845	6,802,646	6,572,726	6,881,997	79,351	1.17%
EMPLOYEE BENEFITS							
520100 ICMA Retirement Contribution	5,449	6,948	7,301	7,153	7,382	81	1.11%
520320 FICA	88,769	103,605	112,392	104,013	110,608	(1,784)	-1.59%
520325 Medicare	73,571	81,644	90,041	82,793	93,845	3,804	4.22%
520330 IMRF	126,379	185,683	238,167	615,649	204,176	(33,991)	-14.27%
520331 IMRF-Net Pension Obligation	22,489	23,075	-	23,074	-	-	
520350 Employee Assistance Program	-	1,735	1,500	1,500	1,500	-	0.00%
520375 Fringe Benefits	3,600	10,200	15,599	15,599	21,000	5,401	34.62%
520400 Health Insurance	868,812	997,923	1,122,235	1,048,581	1,228,852	106,617	9.50%
520420 Health Insurance - Retirees	169,259	192,983	207,635	174,073	183,885	(23,750)	-11.44%
520421 OPEB-Other Post Emp Benefits	65,745	11,555	-	-	-	-	
520425 Life Insurance	18,099	4,377	3,967	4,198	4,022	55	1.39%
520430 HDHP	-	-	-	18,000	19,265	19,265	0.00%
520500 Wellness Program	734	588	900	-	900	-	0.00%
526100 Public Safety Pensions	2,654,109	2,803,335	3,081,911	2,890,718	3,147,832	65,921	2.14%
526150 Public Safety Pension Refunds	-	-	50,000	-	-	(50,000)	-100.00%
530009 Police Pension Contribution	1,366,808	1,002,767	788,529	767,666	941,350	152,821	19.38%
530010 Fire Pension Contribution	892,897	632,528	631,132	589,991	819,396	188,264	29.83%
TOTAL EMP BENEFITS	6,356,720	6,058,946	6,351,309	6,343,008	6,784,013	432,704	6.81%
CONTRACTUAL SERVICES							
530100 Electricity	50,272	37,908	40,000	38,000	37,200	(2,800)	-7.00%
530200 Communications	47,139	30,757	37,576	34,456	37,516	(60)	-0.16%
530300 Auditing Services	30,161	35,385	37,350	35,935	40,751	3,401	9.11%
530350 Actuarial Services	6,350	7,300	12,250	10,200	13,500	1,250	10.20%
530360 Payroll Services	14,915	16,260	16,000	19,000	24,400	8,400	52.50%
530370 Professional Services	-	2,088	5,000	8,000	7,970	2,970	59.40%
530380 Consulting Services	248,494	366,015	408,201	361,666	385,899	(22,302)	-5.46%
530385 Administrative Adjudication	16,312	17,762	21,705	19,400	27,020	5,315	24.49%
530390 Engineering Fees	5,408	15,605	10,000	-	10,000	-	0.00%
530400 Secretarial Services	1,376	9,698	8,000	6,800	8,000	-	0.00%
530410 IT Support	68,312	119,142	195,161	177,781	127,150	(68,011)	-34.85%
530420 Legal Services	83,139	19,418	90,000	35,500	90,000	-	0.00%
530425 Village Attorney	88,794	66,107	80,000	86,020	80,000	-	0.00%
530426 Village Prosecutor	12,092	12,001	12,000	12,000	12,000	-	0.00%
530429 Vehicle Sticker Program	10,877	12,668	12,345	13,525	15,345	3,000	24.30%
530430 Animal Control	2,660	2,000	3,700	2,914	3,700	-	0.00%
531100 Health Inspection Services	33,785	22,255	15,000	7,000	12,000	(3,000)	-20.00%
531250 Unemployment Claims	12,904	-	5,000	-	5,000	-	0.00%
531300 Inspections	84,677	27,508	40,860	25,630	62,980	22,120	54.14%
531305 Plan Review	-	-	20,000	10,000	20,000	-	0.00%
531310 JULIE Participation	2,527	1,487	1,500	1,776	1,780	280	18.67%

**Village of River Forest
Budget Summary by Account-All Funds
Fiscal Year 2014 Budget**

Expenditures by Account- All Funds	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET	\$CHNG FY13/14	% CHNG FY13/14
532100 Bank Fees	13,208	16,804	19,254	16,331	19,185	(69)	-0.36%
532200 Liability Insurance	445,735	444,608	410,663	376,369	391,072	(19,591)	-4.77%
532250 IRMA Deductible	34,397	18,990	30,000	30,000	24,000	(6,000)	-20.00%
533050 Water System Maintenance	90,541	130,329	73,500	98,600	91,500	18,000	24.49%
533055 Hydrant Maintenance	68,625	28,708	25,000	25,000	40,000	15,000	60.00%
533100 Maintenance of Equipment	18,922	28,583	26,010	22,555	26,730	720	2.77%
533200 Maintenance of Vehicles	103,939	94,580	104,413	124,218	105,763	1,350	1.29%
533300 Maint of Office Equipment	5,608	9,999	13,025	18,620	13,560	535	4.11%
533400 Maint of Traffic/Street Lights	36,255	140,126	39,760	47,500	29,840	(9,920)	-24.95%
533550 Maintenance of Trees	38,268	40,101	49,450	50,444	41,250	(8,200)	-16.58%
533600 Maintenance of Buildings	51,074	37,655	70,530	72,204	74,540	4,010	5.69%
533610 Maintenance of Sidewalks	35,109	44,124	37,500	44,509	45,000	7,500	20.00%
533620 Maintenance of Streets	405,748	852,887	123,000	152,816	217,500	94,500	76.83%
533630 Overhead Sewer Program	49,806	87,121	67,000	38,180	59,000	(8,000)	-11.94%
533640 Sewer/Catch Basin Reparis	86,420	63,395	5,000	15,750	11,000	6,000	120.00%
534100 Training	23,873	35,793	52,380	38,110	49,730	(2,650)	-5.06%
534150 Tuition Reimbursements	-	-	5,000	5,000	5,000	-	0.00%
534200 Community Support Services	36,237	36,439	43,835	83,681	100,687	56,852	129.70%
534225 Badge Grant Programs	26,230	7,957	10,936	10,936	6,270	(4,666)	-42.67%
534250 Travel & Meetings	28,542	14,260	27,600	18,770	28,820	1,220	4.42%
534275 WSCDC Contribution	582,234	590,745	590,875	577,384	579,900	(10,975)	-1.86%
534277 Citizens Corp Council	6,866	3,327	5,500	3,400	5,500	-	0.00%
534300 Dues & Subscriptions	31,207	33,200	39,883	42,944	43,860	3,977	9.97%
534350 Printing	9,390	8,744	13,894	12,389	13,494	(400)	-2.88%
534375 Village Newsletter	1,385	1,495	-	-	-	-	-
534400 Medical & Screening	17,003	24,812	32,810	27,025	26,775	(6,035)	-18.39%
534450 Testing	546	13,539	20,000	13,320	20,000	-	0.00%
534480 Water Testing	1,490	4,006	4,290	4,000	4,100	(190)	-4.43%
535300 Advertising/Legal Notices	4,054	12,957	10,930	2,913	10,230	(700)	-6.40%
535350 Dumping Fees	91,917	89,081	87,000	89,000	26,000	(61,000)	-70.11%
535400 Damage Claims	43,175	40,609	33,000	45,500	42,500	9,500	28.79%
535450 Street Light Electricity	61,211	43,391	44,000	42,000	42,000	(2,000)	-4.55%
535500 Collection & Disposal	815,146	842,557	865,928	864,000	886,318	20,390	2.35%
535510 Leaf Disposal	-	-	-	-	71,625	71,625	-
535600 Employee Recognition	3,384	3,750	3,875	3,995	3,875	-	0.00%
TOTAL CONTRACTUAL SERVICES	4,087,739	4,666,036	4,057,489	3,923,066	4,178,835	121,346	2.99%
COMMODITIES							
540100 Office Supplies	36,820	35,466	41,045	38,195	41,035	(10)	-0.02%
540150 Office Equipment	6,702	24,943	13,350	5,150	5,150	(8,200)	-61.42%
540200 Gas & Oil	109,316	138,185	145,947	142,211	149,325	3,378	2.31%
540300 Uniforms Sworn Personnel	40,204	44,359	44,850	44,500	44,850	-	0.00%
540310 Uniforms Other Personnel	6,209	5,735	7,860	7,200	7,675	(185)	-2.35%
540400 Prisoner Care	1,675	2,380	2,608	2,057	2,608	-	0.00%
540500 Vehicle Parts	14,261	21,090	17,500	17,000	15,400	(2,100)	-12.00%
540600 Operating Supplies/Equipment	134,569	187,583	118,828	133,549	114,438	(4,390)	-3.69%
540601 Radios	-	10,724	11,475	8,523	11,475	-	0.00%
540602 Firearms and Range Supplies	-	15,741	15,440	13,400	15,440	-	0.00%
540603 Evidence Supplies	-	4,924	6,100	5,200	6,100	-	0.00%
540605 DUI Expenditures	-	973	3,800	2,000	3,800	-	0.00%
540610 Drug Forfeiture Expenditures	9,539	6,067	6,000	2,500	6,000	-	0.00%
540615 Article 36 Seizures	-	4,075	4,500	3,500	8,000	3,500	77.78%
540800 Trees	9,291	9,337	8,250	8,250	12,500	4,250	51.52%
541300 Postage	15,173	19,044	18,508	19,380	21,060	2,552	13.79%
542100 Snow & Ice Control	64,247	36,158	68,100	60,000	66,750	(1,350)	-1.98%
542200 Water From Chicgo	1,020,990	954,888	1,270,000	1,280,000	1,475,000	205,000	16.14%
543100 Miscellaneous Exp	3,469	3,468	1,400	6,000	7,400	6,000	428.57%
TOTAL COMMODITIES	1,472,465	1,525,140	1,805,561	1,798,615	2,014,006	208,445	11.54%

**Village of River Forest
Budget Summary by Account-All Funds
Fiscal Year 2014 Budget**

Expenditures by Account- All Funds	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET	\$CHNG FY13/14	% CHNG FY13/14
DEPRECIATION							
550010 Depreciation	155,998	186,454	158,000	189,000	192,000	34,000	21.52%
TOTAL DEPRECIATION	155,998	186,454	158,000	189,000	192,000	34,000	21.52%
CAPITAL OUTLAY							
550500 Building Improvements	-	9,225	78,500	72,500	306,750	228,250	290.76%
551150 Sewer System Improvements	-	-	100,000	86,804	100,000	-	0.00%
551205 Streetscape Improvements	-	-	-	-	246,320	246,320	
551250 Alley Improvements	-	-	530,870	14,746	594,610	63,740	12.01%
551300 Water System Improvements	1,453	14,562	120,000	129,277	489,000	369,000	307.50%
551400 Meter Replacement Program	-	-	24,050	23,830	25,000	950	3.95%
551300 Village Hall Improvements	169,272	194,001	-	-	-	-	
554105 Park District Improvements	-	-	-	-	-	-	
554250 Lake St Corridor Improvements	252	-	-	-	-	-	
554300 Other Improvements	27,253	-	2,285,600	-	2,235,600	(50,000)	-2.19%
558620 Computer/Software	-	-	-	-	-	-	
558700 Police Vehicles	-	-	74,910	75,208	77,160	2,250	3.00%
558720 Police Equipment	-	132,961	-	-	-	-	
558800 Fire Vehicles	-	-	-	-	650,000	650,000	
558850 Fire Equipment	44,485	42,254	120,000	-	167,400	47,400	39.50%
558910 Public Works Vehicles	46,302	148,660	167,000	142,162	35,000	(132,000)	-79.04%
558925 Public Works Equipment	-	-	12,100	-	-	(12,100)	-100.00%
559100 Street Improvements	73,300	9,750	974,550	581,242	509,540	(465,010)	-47.72%
TOTAL CAPITAL OUTLAY	362,317	551,413	4,487,580	1,125,769	5,436,380	948,800	21.14%
DEBT SERVICE							
560020 2005 GO Bond Principal (Library)	40,000	40,000	40,000	40,000	45,000	5,000	12.50%
560021 2005 GO Bond Interest (Library)	14,432	12,913	11,353	11,353	9,753	(1,600)	-14.09%
560060 2008A GO Bond Principal (SIP)	140,000	145,000	150,000	150,000	150,000	-	0.00%
560061 2008A GO Bond Interest (SIP)	26,353	23,203	19,578	19,578	15,453	(4,125)	-21.07%
560070 2008B Alt Rev Principal (WS)	-	-	140,000	140,000	145,000	5,000	3.57%
560071 2008B Alt Rev Interest (WS)	46,568	42,855	39,305	39,305	35,005	(4,300)	-10.94%
TOTAL DEBT SERVICE	267,353	263,971	400,236	400,236	400,211	(25)	-0.01%
TRANSFERS							
575013 Transfer to CERF	325,122	881,747	392,177	392,177	495,105	102,928	26.25%
TOTAL TRANSFERS	325,122	881,747	392,177	392,177	495,105	102,928	26.25%
TOTAL ALL FUNDS	18,906,562	20,575,552	24,454,998	20,744,597	26,382,547	1,927,549	7.88%

The Village of River Forest Public Library is a discretely presented component unit and is not included in this schedule.

Estimated Changes in Fund Balance

	GENERAL	MOTOR FUEL TAX	DEBT SERVICE	CAPITAL EQUIPMT REPLACMT	ECONOMIC DEVELOPMT	WATER AND SEWER	POLICE PENSION	FIRE PENSION	COMPONENT UNIT - RIVER FOREST PUBLIC LIBRARY
Budgeted Revenues	\$ 14,618,766	\$ 271,719	\$ 226,472	\$ 617,265	\$ 59,866	\$ 3,791,881	\$ 2,198,888	\$ 1,656,111	\$ 1,260,000
Budgeted Expenditures Excluding Depreciation	\$ 14,854,282	\$ 430,150	\$ 221,706	\$ 1,220,360	\$ 2,350,100	\$ 3,801,793	\$ 1,924,925	\$ 1,387,231	\$ 1,260,000
Excess of Rev over Exp Excluding Depreciation	\$ (235,516)	\$ (158,431)	\$ 4,766	\$ (603,095)	\$ (2,290,234)	\$ (9,912)	\$ 273,963	\$ 268,880	\$ -
Estimated Fund Balance/Net Assets-Unassigned/Unrestricted April 30, 2013	\$ 4,901,352	\$ 517,259	\$ 135,642	\$ 2,503,032	\$ 2,467,360	\$ 989,860	\$ 18,983,976	\$ 13,565,811	\$ 1,192,603
Estimated Ending Fund Balance/ Net Assets-Unassigned/Unrestricted April 30, 2014	\$ 4,665,836	\$ 358,828	\$ 140,408	\$ 1,899,937	\$ 177,126	\$ 979,948	\$ 19,257,939	\$ 13,834,691	\$ 1,192,603

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, 2014 and be at 32% of the subsequent years budgeted expenditures.

2. No minimum assigned 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 assigned fund balance, revenues or transfers. 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).

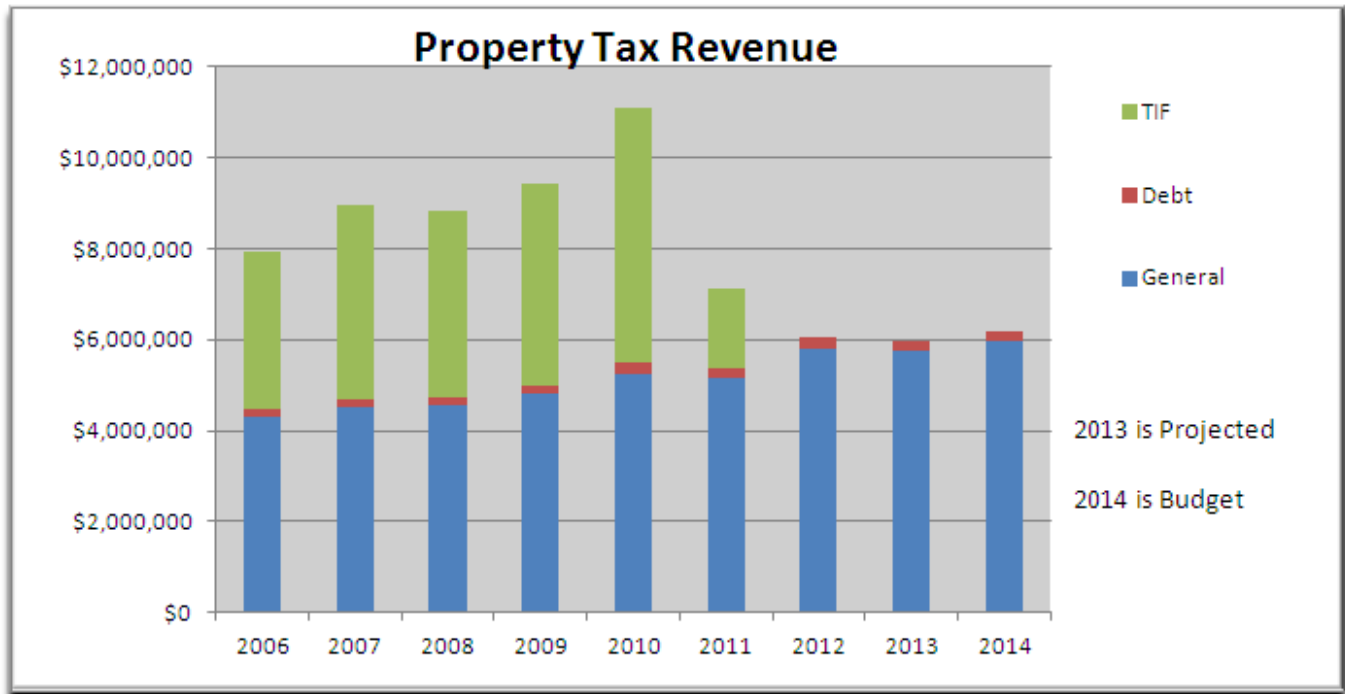
3. The Waterworks and Sewerage Fund shall maintain an operating reserve equivalent to three months of operating expenses. This reserve is intended to provide resources for unanticipated expenditures, to cover revenue shortfalls and to compensate for fluctuations in cash flows. A capital reserve shall be maintained in addition to the operating reserve. The operating reserve and capital reserves at April 30, 2014 are expected to be at 25.0% and 2.86% of operating expenditures, respectively. Future rate increases have been planned that will result in an increase in the capital reserves to fund improvements to the Village's aging infrastructure. 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 2014. 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. Fund balance in the Capital Equipment Replacement Fund is expected to decline due to the purchase of fire apparatus and other vehicles and equipment using fund reserves.

Property Tax



YEAR	TIF ¹	DEBT	GENERAL
2006	3,458,072	163,474	4,298,597
2007	4,279,000	190,830	4,504,846
2008	4,083,561	170,622	4,562,610
2009	4,453,956	159,986	4,826,010
2010	5,583,789	256,479	5,236,676
2011	1,746,313	200,522	5,166,565
2012	-	281,030	5,785,313
2013	-	240,844	5,738,528
2014	-	226,282	5,960,616

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 2011). Property taxes are the Village's single largest source of revenue. Property taxes account for 17% - 27% of total revenues for the Village.

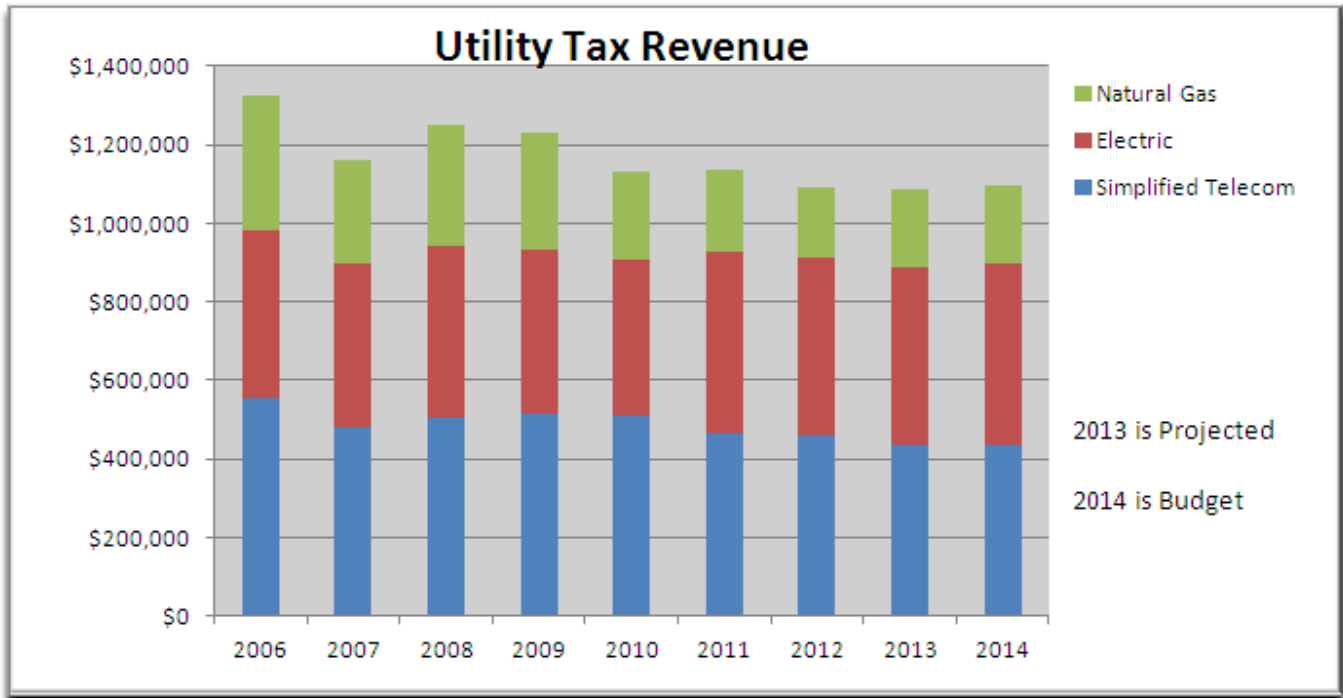
The amount of the Village's General Property Tax Levy is substantially restricted by the Property Tax Limitation Law (PTELL). PTELL allows a non-home rule taxing district to receive a limited inflationary increase in the tax extensions on existing property, plus an additional amount for new construction, 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 2014, General Fund property tax revenues are expected to increase 3.7%. This increase is due to the 3.0% increase in the December 2010 to December 2011 CPI plus an additional amount due to anticipated new property.

¹ The TIF Pledged Taxes Fund was closed during DY 2011 and is no longer included in the Budget Summary Schedules. In FY 2012, \$3,780 in Property Taxes was removed from the Economic Development Fund and is not included in the chart above.

Trends & Projections

Utility Taxes



YEAR	NATURAL GAS	ELECTRIC	TELECOMM.
2006	340,173	426,256	556,040
2007	260,874	417,426	481,690
2008	306,930	435,619	507,337
2009	295,073	418,183	516,635
2010	224,906	396,422	510,374
2011	208,075	463,666	465,157
2012	178,709	454,716	458,241
2013	198,014	451,857	435,855
2014	201,974	460,894	435,855

Utility taxes include the natural gas, electric tax and Simplified Telecommunications Tax.

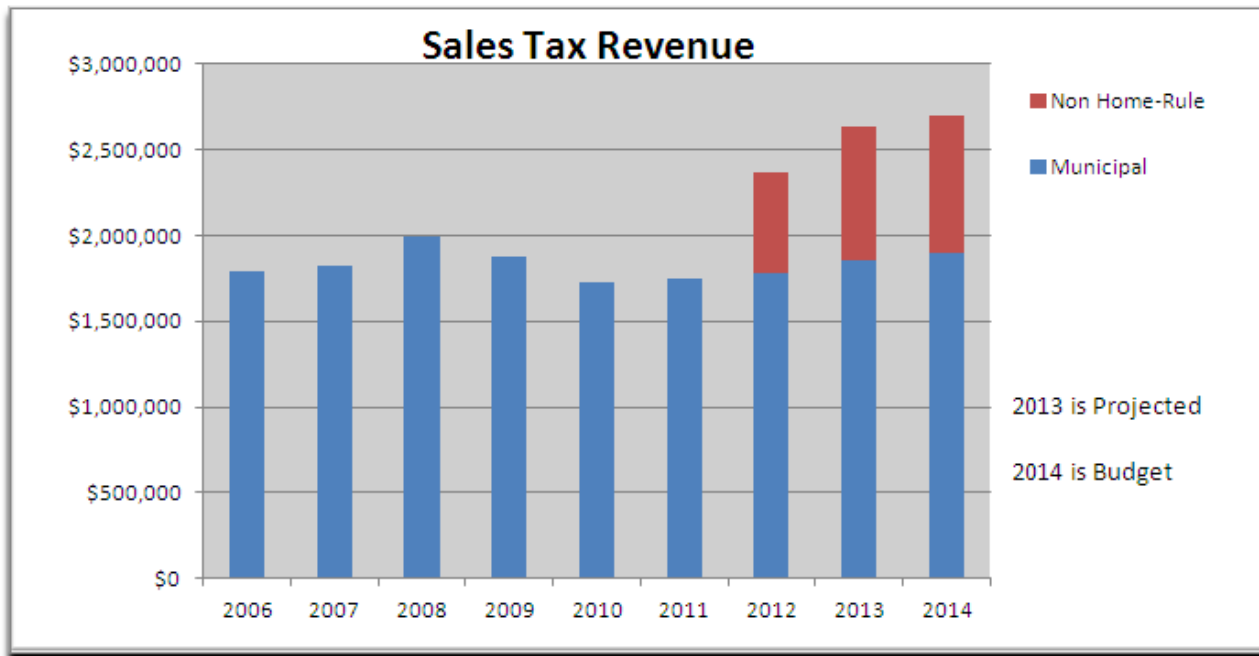
The Natural Gas Utility Tax rate is 5% of the amount billed. Revenues are affected by weather, gas prices, and vacancies. Natural gas and electric use tax revenues have been inconsistent because they are affected by consumption. During Fiscal Year 2012 the Village experienced an unusually mild winter, with fewer than normal below zero days in the winter. This trend continued in Fiscal Year 2013 and is projected to continue in 2014.

The Electric Utility Tax varies based on the amount of kilowatt hours (kwh) used and dependent on weather conditions and vacancies. Electric Tax rates were increased to the maximum amount per kwh allowed by Illinois Compiled Statutes effective June 1, 2010. FY 2012 included a full year of this increase. The FY 2014 budget assumes a 2% increase to the Electric Tax.

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.

Trends & Projections

Sales & Use Tax



YEAR	NON-HOME RULE SALES TAX	MUNICIPAL SALES AND USE TAX
2006		1,788,640
2007		1,826,773
2008		1,991,556
2009		1,880,445
2010		1,724,885
2011		1,744,366
2012	582,803	1,780,054
2013	776,750	1,859,685
2014	799,285	1,900,492

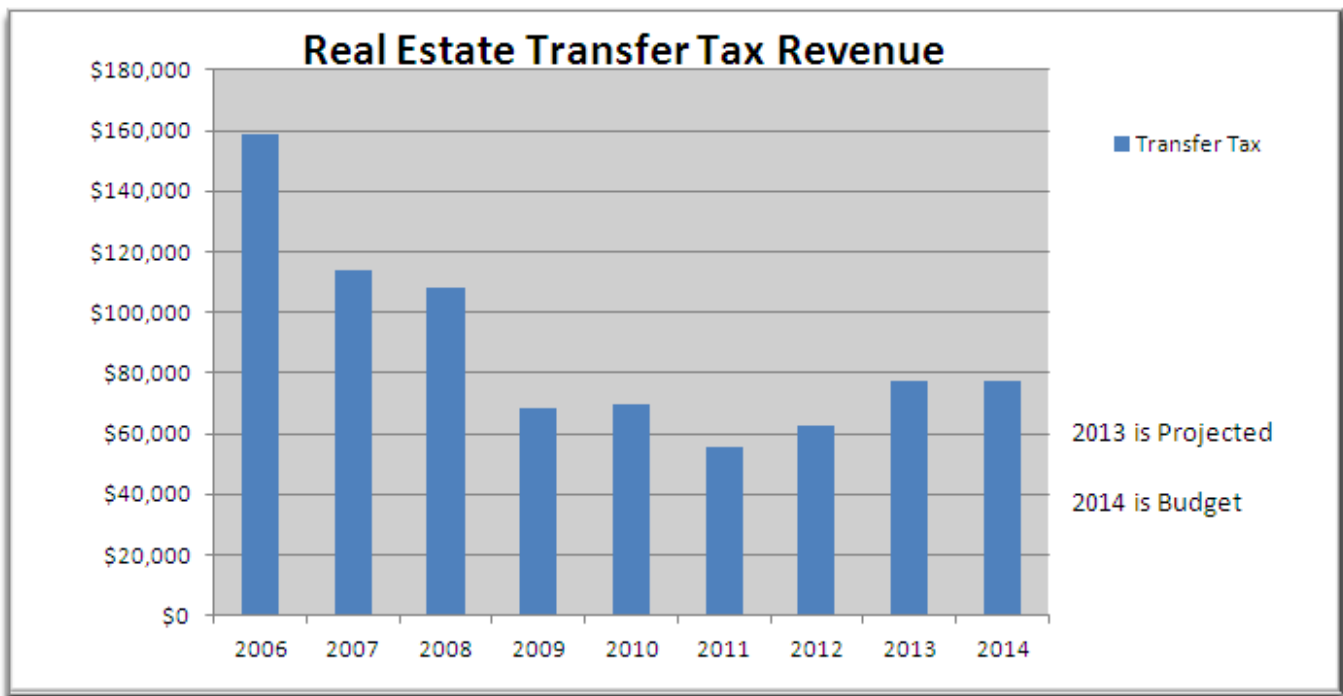
Sales and use tax revenues are from the local portion of the State sales tax rate. The Village receives one cent (\$0.01) per dollar of retail sales, which is collected by the State and then distributed to the Village. The tax is on retail sales including food and drugs.

This source of revenue is directly related to economic development activity within the Village and is also influenced by general economic conditions. Through FY 2009 the Village's portion of the sales tax generated in the Tax Increment Financing District (TIF) was recorded in the TIF Fund. The Village opted out of the TIF sales tax participation for the State's 2010 fiscal year and subsequently decided to end the sales tax TIF. Beginning in FY 2010, 100% of sales tax revenues were recorded in the General Fund. Use tax is distributed based on population and is from a portion of the State's use tax rate of 6.25%. Overall a 2% increase in sales and use tax revenue has been budgeted in FY 2014, largely due to the opening of Designer Shoe Warehouse (DSW) in October 2012.

FY 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. The tax is on retail sales excluding certain food and drugs.

Trends & Projections

Real Estate Transfer Tax

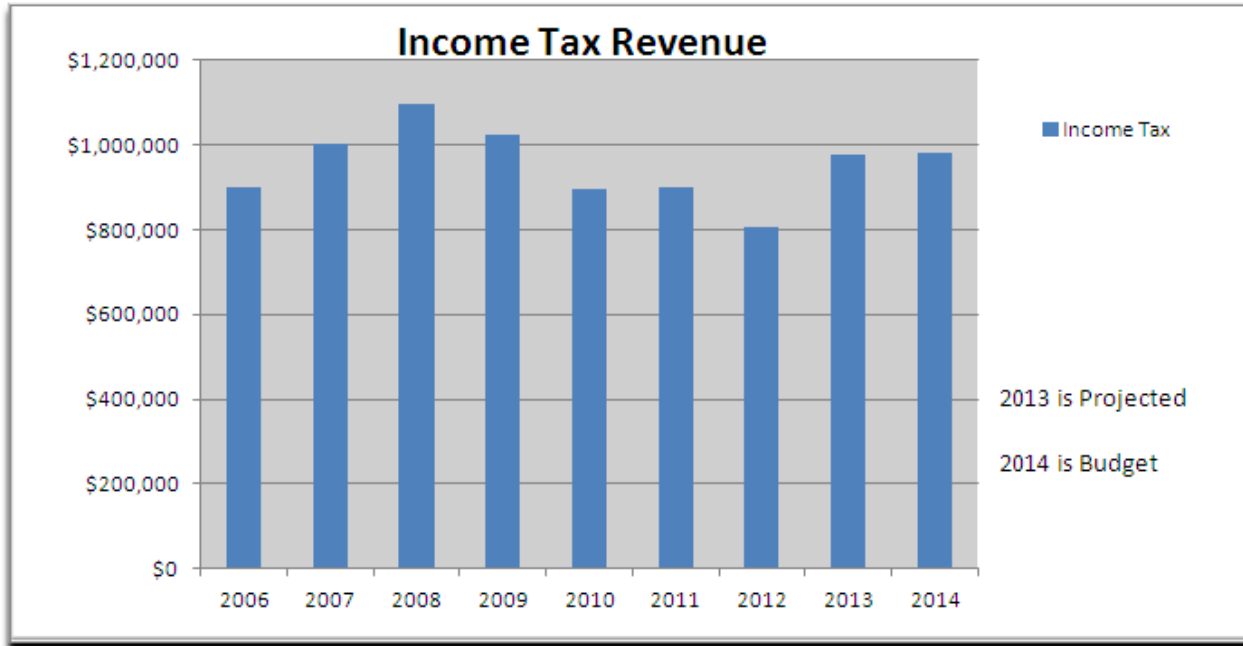


YEAR	REAL ESTATE TRANSFER TAX
2006	158,615
2007	113,644
2008	108,057
2009	68,327
2010	69,967
2011	55,782
2012	62,334
2013	77,678
2014	77,678

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.

A significant increase was realized in Fiscal Year 2006 due to new residential and industrial development. Since 2007 this revenue has declined due to the downturn in the housing market and a decrease in home values. Revenues have picked up in 2013 as the Village is experiencing a higher volume of home sales and is projected to remain relatively stable into 2014. In the future, this revenue is expected to increase gradually following steady improvement in the housing market.

State Income Tax



YEAR	INCOME TAX
2006	899,985
2007	1,033,524
2008	1,096,207
2009	1,024,643
2010	897,371
2011	900,398
2012	806,181
2013	975,136
2014	983,136

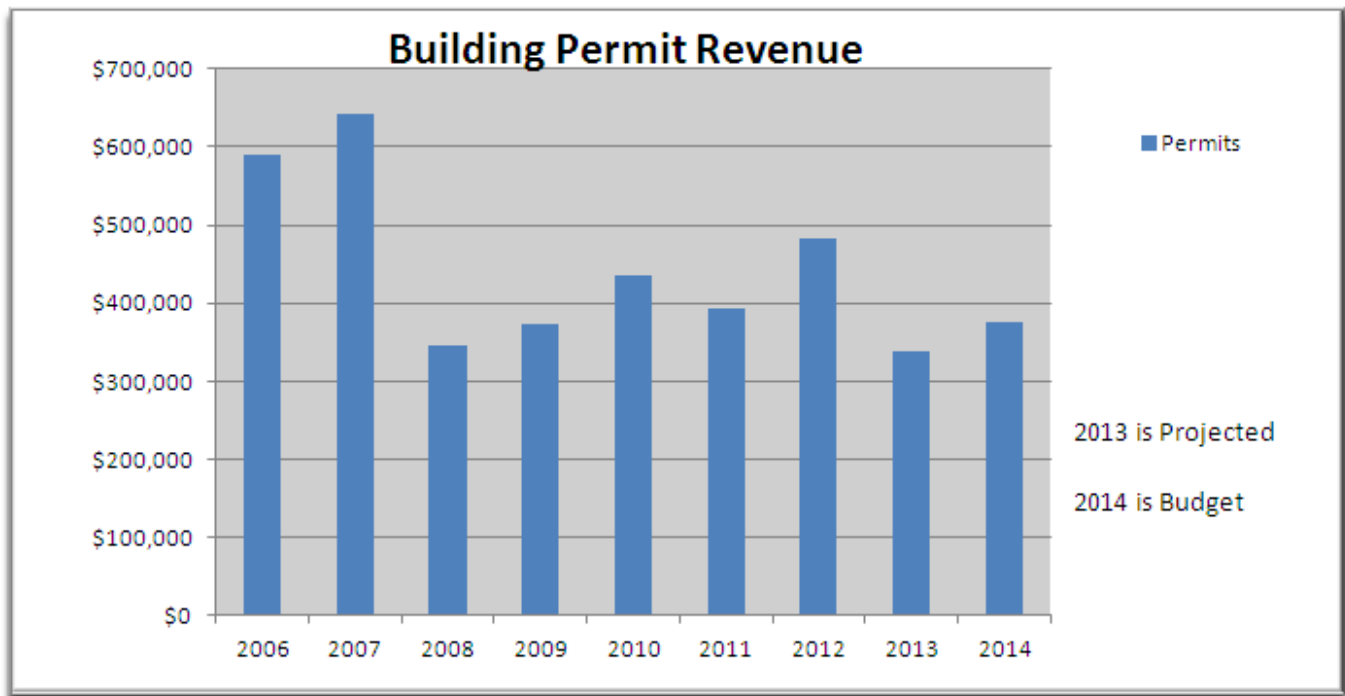
Income tax is State-shared revenue that is distributed based on population. Through January 2011 the income tax rates were 3% for individuals and 4.8% (increased to 7.3% in 2010) for corporations. Effective January 2011, the State increased the rates to 5% and 9.5%, respectively.

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 equal prior year allocations. Net collections are the total collections less deposits into the refund fund.

An increase in this revenue was realized in Fiscal Years 2007 to 2008 due to improvement in the economic condition in the State and a decrease in the funding of the State Income Tax Refund Account. Actual Fiscal Year 2009 and 2010 revenues declined due to high unemployment rates and poor economic conditions. Revenues declined further in FY 2012 partly due to the decrease in the Village's population from 11,635 to 11,172 based on the 2010 census as well as worsening economic conditions. Fiscal Year 2013 projections show a significant increase in Income Tax revenue as economic conditions have improved and future revenues are expected to increase at inflationary levels.

Trends & Projections

Building Permits



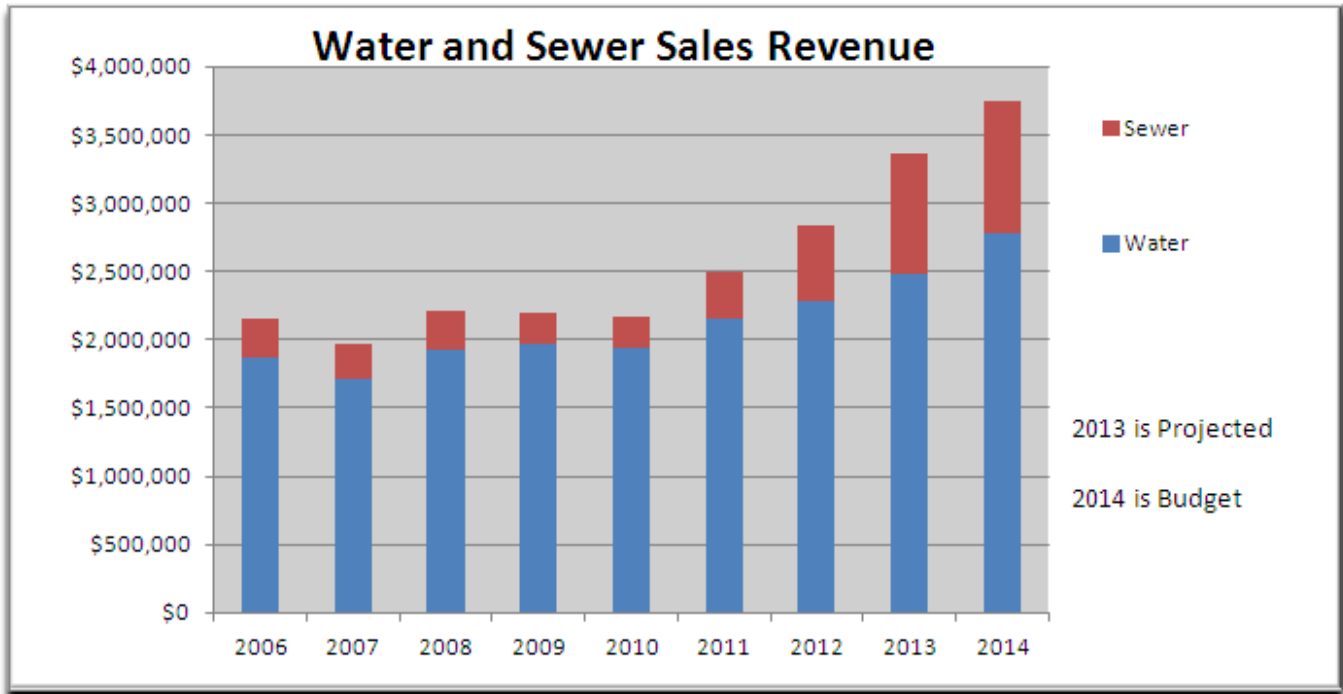
YEAR	PERMITS
2006	589,671
2007	641,456
2008	345,925
2009	372,055
2010	434,367
2011	392,904
2012	481,792
2013	338,300
2014	376,500

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 is projected to be 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.

Given the inconsistent nature of this revenue since 2006, Building permit revenue is projected to remain flat in FY 2015 and 2016.

Water and Sewer

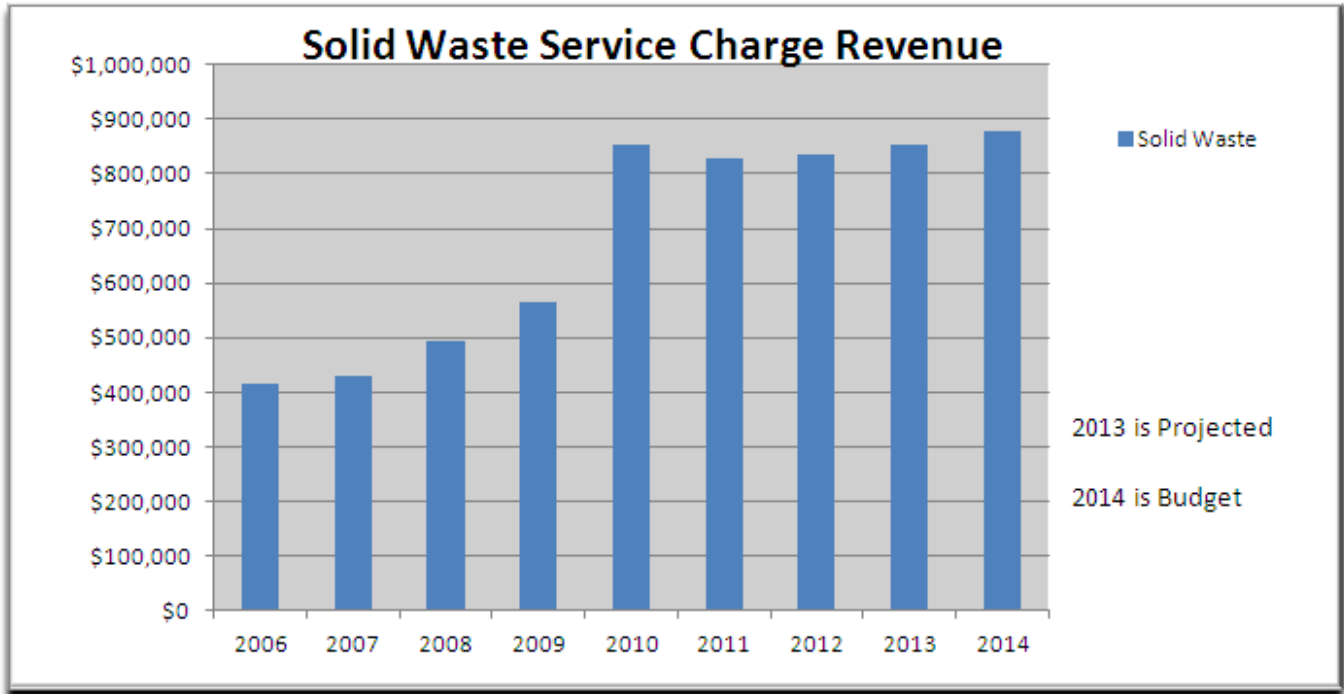


YEAR	SEWER	WATER
2005	239,193	1,493,977
2006	297,514	1,862,472
2007	256,815	1,707,688
2008	272,219	1,932,459
2009	228,952	1,966,274
2010	228,151	1,939,846
2011	348,789	2,149,931
2012	546,265	2,288,039
2013	879,647	2,478,196
2014	968,755	2,773,101

Property owners are billed bi-monthly for water and sewer services. Water and sewer revenues are based on the volume of water used by individual homes and businesses. 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 dropped beginning in FY 2010 due to a cooler and wetter than normal summer, economic conditions and water conservation. No change in consumption is projected for Fiscal Year 2014.

A Water and Sewer Rate Study was conducted during FY 2012. The rate study was designed to determine a rate sufficient to cover operating costs plus required capital improvements. A five-year rate plan was developed that included rate increases in January of each year to cover increases in the cost of water acquired from the City of Chicago, and in May of each year to fund increases in other operating costs and capital improvements, including depreciation in an effort to set aside funds for capital improvements. The study also allocated costs to the water and sewer functions and adjusted the rates proportionate to their costs. The City of Chicago approved a four-year water rate increase of 25% on January 1, 2012 and 15% on January 1 of each of the next 3 years.

Solid Waste Service Charge Revenue



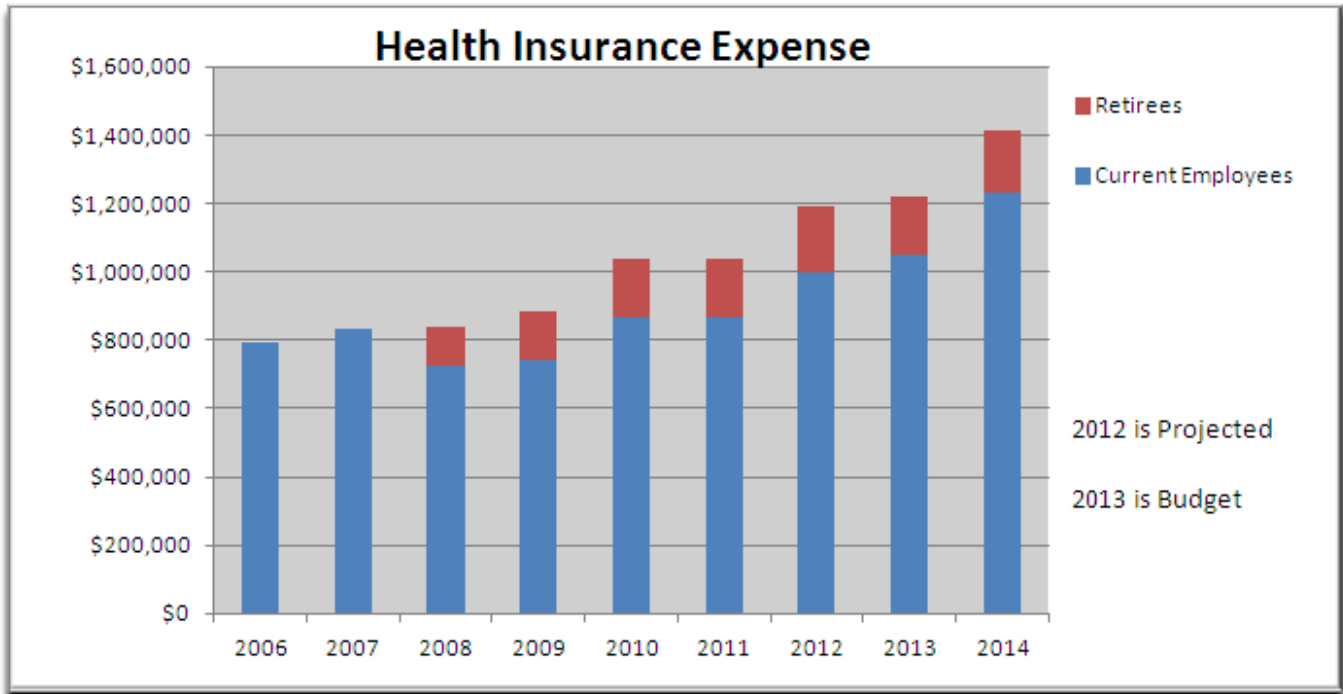
YEAR	SOLID WASTE COLLECTION
2006	414,393
2007	430,148
2008	495,181
2009	565,450
2010	853,344
2011	827,164
2012	836,713
2013	853,447
2014	879,050

Solid waste service charges are assessed on a bi-monthly basis and are charged to residents as part of the Water and Sewer bills. Beginning in 2010, solid waste revenues were passed through from the Village to the customer at 100% of the cost of the service.

The Village's solid waste service is provided by Roy Strom Company and on May 1st of each year, the contract is adjusted by the Consumer Price Index (CPI) of the previous 12 months. For Fiscal Year 2014, a 3% CPI adjustment is projected.

Trends & Projections

Health Insurance



YEAR	RETIRES	ACTIVE EMPLOYEES
2006	N/A	794,040
2007	N/A	834,469
2008	115,530	722,586
2009	140,174	744,459
2010	168,165	868,710
2011	169,259	868,812
2012	192,983	997,923
2013	174,073	1,048,581
2014	183,885	1,228,852

The Village provides health and dental insurance to employees through the Intergovernmental Personal Benefit Cooperative (IPBC). The Village pays 85% of the premium and the employee pays 15% for health insurance as well as single dental coverage. Employees are responsible for paying the dental premium for spouses and dependents.

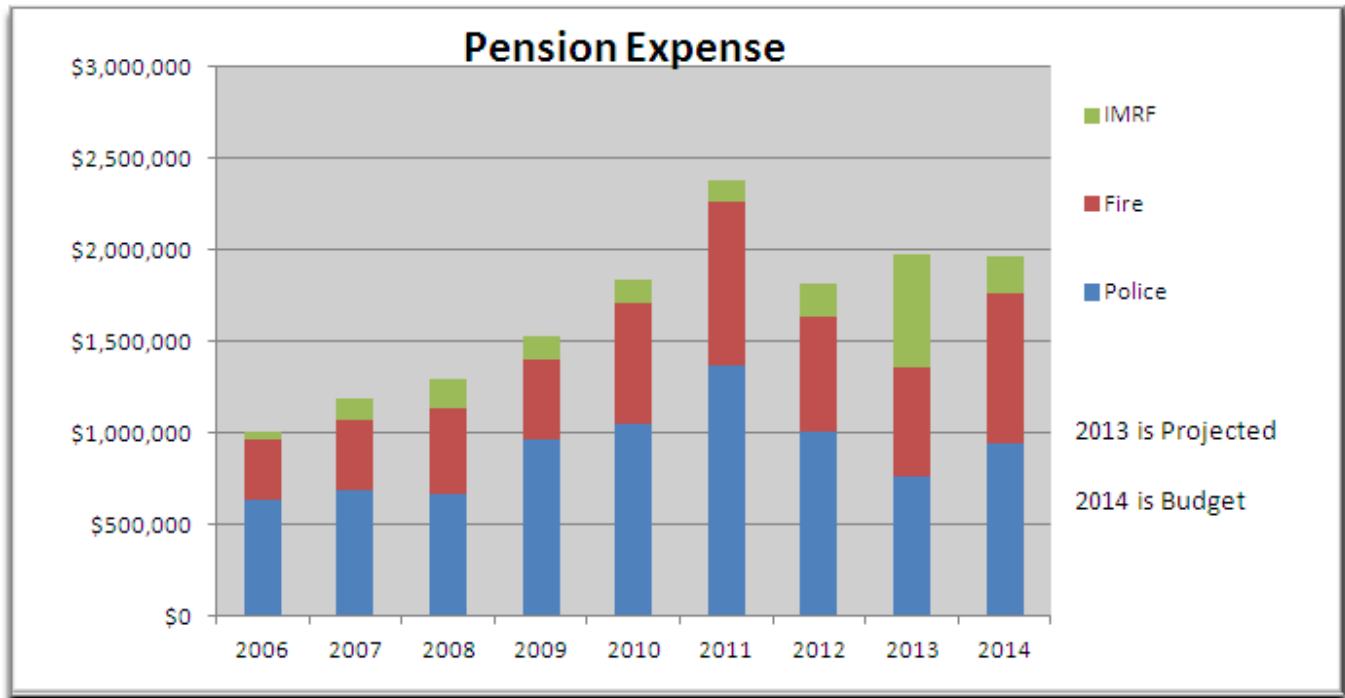
Police, Fire and Public Works retirees meeting length of service requirements are eligible to remain on the Village's insurance plan and receive a 1/3 subsidy to offset the cost of the premium. While non-union retirees remain eligible for this subsidy, the program has been phased out for all existing non-union employees.

As a member of IPBC, the Village will avoid large fluctuations in future insurance expenses and projects 6-8% annual increases on both the HMO and PPO products over the next three years. The 2014 budget is expected to increase 9.5% due to employee attrition and changes in plan selection.

Note: Prior to 2008, the cost of retiree insurance coverage was accounted for as part of the current employee insurance expense.

Trends & Projections

Pensions



YEAR	IMRF	FIRE	POLICE
2006	47,564	334,145	630,964
2007	117,274	382,507	689,128
2008	158,139	465,168	671,838
2009	125,584	441,683	960,202
2010	129,063	662,297	1,048,959
2011	126,379	892,897	1,366,808
2012	185,683	632,528	1,002,767
2013	615,649	589,991	767,666
2014	204,176	819,396	941,350

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 covered part-time (1,000 annual hours or more) non-sworn municipal employees. The Village contributes to each pension fund for the following number of active employees:

- IMRF: 25
- Fire: 21
- Police: 28

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% in 2033 to 90% in 2040. The FY 2013 IMRF expense was significantly higher than average as the Village elected to payoff an Early Retirement Incentive in advance, thereby saving more than \$150,000 in interest expenses. The FY 2014 Fire and Police contributions are increasing significantly due to changes in the mortality table to more accurately reflect expected lifespans.

In order to meet the Village's pension obligations, pension expenses are projected to increase by 8% in Fiscal Years 2015 and 2016, pending no further changes in State law.

Personnel History

Personnel History- Budgeted Positions by Department

DEPARTMENT	Fiscal Year										Total Change Since 2005
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Administration											
Village Administrator	1	1	1	1	1	1	1	1	1	1	-
Asst Village Administrator	1	1	1	1	1	0	1	0.5	0.5	0.5	-0.05
Administrative Secretary	1	1	1	1	1	1	1	1	1	1	-
Finance											
Finance Director	1	1	1	1	1	1	1	1	1	1	-
Accounting Supervisor	1	1	1	1	1	1	1	1	1	1	-
Cashier/Receptionist	1	1	1	1	1	1	1	1	1	1	-
Customer Service Assistant	0	0	0	0	0	0	0	0	0.5	0.5	+0.5
Building & Zoning											
Asst Village Administrator	0	0	0	0	0	0	0	0.5	0.5	0.5	+0.5
Permit Clerk	0	0	0	0	0	0	0	0.5	1	1	+1
Building/Zoning Inspector	0	0	0	0	0	0	0	1	1	0.5	+0.5
Building Official	0	0	0	0	0	0	0	1	1	1	+1
Total General Government	6	6	6	6	6	5	6	8.5	9.5	9	+3
Police											
Police Chief	1	1	1	1	1	1	1	1	1	1	-
Deputy Chief(s)	2	2	2	2	2	1	1	1	1	1	-1
Lieutenant	1	1	1	1	1	1	1	1	1	0	-1
Commander	0	0	0	0	0	0	0	0	0	1	+1
Sergeants	5	5	5	5	5	5	5	5	5	5	-
Police Officers	22	22	22	22	22	20	20	20	20	20	-2
Total Sworn Police	31	31	31	31	31	28	28	28	28	28	-3
Community Service Officer	1	1	1	1	1	1	1	1	1	1	-
Police Records Clerk	1	1	1	1	1	1	1	1	1	1	-
Administrative Asst	1	1	1	1	1	1	1	1	0	0	-1
Total Non-Sworn Police	3	3	3	3	3	3	3	3	2	2	-1
Total Police	34	34	34	34	34	31	31	31	30	30	-4
Fire											
Fire Chief	1	1	1	1	1	1	1	1	1	1	-
Deputy Fire Chief	1	1	1	1	1	1	1	1	1	1	-
Ltn	5	5	5	5	5	5	5	5	5	5	-
Firefighters	15	15	15	15	15	15	15	15	15	15	-
Total Fire	22	22	22	22	22	22	22	22	22	22	-
Public Works											
Public Works Director	1	1	1	1	1	1	1	1	1	1	-
Public Works Asst Director	1	1	1	1	1	1	1	0	0	0	-1
Public Works Secretary	1	1	1	1	1	0	0	0	0	0	-1
Building & Zoning Inspectors	1	2	2	2	2	2	2	0	0	0	-1
Engineering Technician	1	1	1	1	1	1	1	1	1	0	-1
Village Engineer	0	0	0	0	0	0	0	0	0	1	+1
Custodian	1	1	1	1	1	1	1	1	1	1	-
Superintendent	1	1	1	1	1	1	1	1	1	1	-
Crew Leaders	3	3	3	3	2	1	1	1	1	1	-2
Maintenance Workers	7	7	7	7	6	6	6	6	6	6	-1
Water Operators	1	1	1	1	2	2	2	2	2	2	+1
Billing Clerk	1	1	1	1	1	1	1	1	1	1	-
Total Public Works	19	20	20	20	19	17	17	14	14	14	-5
Total Village	81	82	82	82	81	75	76	75.5	75.5	75	-6

Changes for 2014: Through a reorganization in the Public Works and Building & Zoning Departments, the full-time Building Inspector was reclassified to a part-time Code Enforcement Officer and the Engineering Technician was reclassified to Village Engineer. In the Police Department, a reorganization resulted in the elimination of the Lieutenant position and creation of a Patrol Commander.

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 2014 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 PROPOSED	CHG FY 2013-2014	% CHANGE
01	General Fund							
01-00-00-41-1000	Property Tax-Prior Years	2,444,502	2,850,669	2,817,588	2,784,915	2,908,326	90,738	3.22%
01-00-00-41-1021	Property Tax-Current Year	2,722,063	2,934,645	2,924,179	2,953,613	3,052,290	128,111	4.38%
	Property Taxes	5,166,565	5,785,313	5,741,767	5,738,528	5,960,616	218,849	3.81%
01-00-00-41-1150	Replacement Tax	148,205	129,042	128,151	117,332	117,332	(10,819)	-8.44%
01-00-00-41-1190	Restaurant Tax	134,199	131,844	129,424	138,787	140,175	10,751	8.31%
01-00-00-41-1200	Sales Tax	1,744,366	1,616,998	1,633,239	1,690,371	1,731,178	97,939	6.00%
01-00-00-41-1205	State Use Tax	-	163,056	176,588	169,314	169,314	(7,274)	-4.12%
01-00-00-41-1210	Non-Home Rule Sales Tax	-	582,803	686,024	776,750	799,285	113,261	16.51%
01-00-00-41-1250	Income Tax	900,398	806,181	884,822	975,136	983,136	98,314	11.11%
01-00-00-41-1450	Transfer Tax	55,782	62,334	67,545	77,678	77,678	10,133	15.00%
01-00-00-41-1460	Communication Tax	465,157	458,241	449,832	435,855	435,855	(13,977)	-3.11%
01-00-00-41-1475	Utility Tax Elec	463,666	454,716	463,666	451,857	460,894	(2,772)	-0.60%
01-00-00-41-1480	Utility Tax Gas	208,075	178,709	217,159	198,014	201,974	(15,185)	-6.99%
01-00-00-41-1500	E911 Tax	110,186	97,927	108,313	92,000	92,000	(16,313)	-15.06%
01-00-00-41-1550	E911 State Wireless Taxes	58,774	62,084	59,537	73,915	63,915	4,378	7.35%
	Other Taxes	4,288,808	4,743,936	5,004,300	5,197,009	5,272,736	268,436	5.36%
01-00-00-42-2115	Pet Licenses	2,300	2,630	2,850	2,700	2,700	(150)	-5.26%
01-00-00-42-2120	Vehicle Licenses	263,635	310,353	285,140	298,391	295,000	9,860	3.46%
01-00-00-42-2125	Cab License	6	-	25	500	500	475	1900.00%
01-00-00-42-2345	Contractor's License Fees	-	19,500	54,000	60,000	60,000	6,000	11.11%
01-00-00-42-2350	Business Licenses	84,119	63,388	30,000	16,255	16,300	(13,700)	-45.67%
01-00-00-42-2355	Tent Licenses	300	300	400	400	400	-	0.00%
01-00-00-42-2360	Building Permits	355,659	440,000	323,500	282,000	315,000	(8,500)	-2.63%
01-00-00-42-2361	Plumbing Permits	-	-	40,380	33,000	35,000	(5,380)	-13.32%
01-00-00-42-2362	Electrical Permits	-	(7,000)	44,137	22,000	25,000	(19,137)	-43.36%
01-00-00-42-2364	Reinspection Fees	-	-	-	1,500	1,000	1,000	0.00%
01-00-00-42-2365	Bonfire Permits	30	30	60	60	60	-	0.00%
01-00-00-42-2368	Solicitors Permits	-	-	-	400	300	300	0.00%
01-00-00-42-2370	Film Crew License	1,800	1,950	1,200	700	600	(600)	-50.00%
01-00-00-42-2520	Liquor Licenses	24,294	18,474	21,500	23,349	20,500	(1,000)	-4.65%
01-00-00-42-2570	Cable Television Franchise	139,705	144,333	145,466	148,662	148,662	3,196	2.20%
	Licenses & Permits	871,848	993,956	948,658	889,917	921,022	(27,636)	-2.91%
01-00-00-43-3065	Police Reports	2,115	2,350	2,000	2,000	2,000	-	0.00%
01-00-00-43-3180	Garbage Collection	827,164	836,713	862,991	853,447	879,050	16,059	1.86%
01-00-00-43-3185	Penalties on Garbage Fees	2,039	9,767	9,601	12,429	12,802	3,201	33.34%
01-00-00-43-3200	Metra Parking	33,482	34,183	33,929	34,650	34,650	721	2.13%
01-00-00-43-3220	Parking Lot Fees	84,080	84,588	84,000	84,000	84,000	-	0.00%
01-00-00-43-3225	Administrative Towing Fees	172,000	155,500	120,000	124,500	125,000	5,000	4.17%
01-00-00-43-3230	Animal Release Fees	830	550	500	750	500	-	0.00%
01-00-00-43-3515	NSF Fees	200	250	300	400	400	100	33.33%
01-00-00-43-3530	50/50 Sidewalk Program	14,351	21,130	10,000	9,097	7,500	(2,500)	-25.00%
01-00-00-43-3535	Trees & DED Injections	383	-	400	-	-	(400)	-100.00%
01-00-00-43-3536	Elevator Inspection Fees	6,050	6,650	5,000	5,000	5,000	-	0.00%
01-00-00-43-3537	Re-Inspection Fees	-	-	-	350	400	400	0.00%
01-00-00-43-3550	Ambulance Fees	229,069	220,208	205,000	230,000	250,000	45,000	21.95%
01-00-00-43-3554	CPR Fees	640	1,400	750	2,000	1,000	250	33.33%
01-00-00-43-3557	Car Fire & Extrication Fee	-	-	1,000	-	1,000	-	0.00%
01-00-00-43-3560	State Highway Maintenance	49,233	50,224	51,227	51,367	52,911	1,684	3.29%
01-00-00-43-4020	WSCDC Janitorial Service	4,816	3,275	5,010	5,010	5,160	150	2.99%
01-00-00-43-4030	Workers Comp Payments	43,588	5,384	-	15,000	10,000	10,000	0.00%
	Charges for Services	1,470,038	1,432,171	1,391,708	1,430,000	1,471,373	79,665	5.72%
01-00-00-44-4230	Police Tickets	180,672	193,366	175,000	181,442	175,000	-	0.00%
01-00-00-44-4235	Prior Years Police Tickets	1,044	655	600	600	600	-	0.00%
01-00-00-44-4300	Local Ordinance Tickets	-	800	-	-	500	500	0.00%
01-00-00-44-4430	Court Fines	70,544	45,325	67,000	54,220	54,000	(13,000)	-19.40%
01-00-00-44-4435	DUI Fines	-	973	3,800	5,844	3,800	-	0.00%
01-00-00-44-4436	Drug Forfeiture Revenue	-	6,067	6,000	1,000	6,000	-	0.00%
01-00-00-44-4437	Truck Overweight	20,854	20,870	15,000	15,477	15,000	-	0.00%
01-00-00-44-4438	Asset Forfeiture Revenue	9,539	-	4,500	-	-	(4,500)	-100.00%
01-00-00-44-4439	Article 36 Forfeited Funds	-	4,075	-	6,100	8,000	8,000	0.00%
01-00-00-44-4440	Building Construction Citation	-	2,265	1,000	-	1,000	-	0.00%
	Fines & Forfeits	282,653	274,395	272,900	264,683	263,900	(9,000)	-3.30%

**Village of River Forest
Budget Detail By Account
Fiscal Year 2014 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 PROPOSED	CHG FY 2013-2014	% CHANGE
01-00-00-45-5100	Interest	26,707	23,191	24,000	24,000	24,000	-	0.00%
01-00-00-45-5200	Net Change in Fair Value	1,160	(2,552)	-	(3,299)	-	-	-
	Interest	27,867	20,640	24,000	20,701	24,000	-	0.00%
01-00-00-46-6408	Cash Over/Short	-	-	-	10	-	-	-
01-00-00-46-6410	Miscellaneous	108,261	222,882	22,500	18,788	20,000	(2,500)	-11.11%
01-00-00-46-6411	Miscellaneous Public Safety	(429)	43,880	4,000	15,282	10,000	6,000	150.00%
01-00-00-46-6412	Reimbursements-Crossing Guards	14,015	36,010	37,780	45,000	45,000	7,220	19.11%
01-00-00-46-6415	Reimbursement of Expenses	2,442	4,805	3,000	606	500	(2,500)	-83.33%
01-00-00-46-6417	IRMA Reimbursements	41,944	45,880	20,000	50,000	50,000	30,000	150.00%
01-00-00-46-6510	T-Mobile Lease	33,217	34,214	35,232	35,232	36,289	1,057	3.00%
01-00-00-46-7382	Cummings Memorial Revenue	-	-	36,286	36,286	-	(36,286)	-100.00%
01-00-00-46-8001	IRMA Excess	262,020	65,936	-	-	-	-	-
01-00-00-46-8002	TIF Surplus Distribution	355,085	-	-	-	-	-	-
	Miscellaneous	816,556	453,606	158,798	201,204	161,789	2,991	1.88%
01-00-00-46-6520	Badge Grant	37,506	21,382	27,933	27,933	25,869	(2,064)	-7.39%
01-00-00-46-6521	Law Enforcement Training Reimb	-	8,520	3,600	4,974	3,600	-	0.00%
01-00-00-46-6524	ISEARCH Grant	6,088	7,458	7,750	7,750	7,750	-	0.00%
01-00-00-46-6525	Bullet Proof Vest Reimb-DOJ	1,096	1,587	4,477	3,161	3,009	(1,468)	-32.79%
01-00-00-46-6526	Citizens Corps Council Grant	6,720	3,627	5,500	3,450	-	(5,500)	-100.00%
01-00-00-46-6527	IDOC Grant	-	-	-	16,030	-	-	-
01-00-00-46-6528	IDOT Traffic Safety Grant	2,784	28,085	14,547	14,547	10,333	(4,214)	-28.97%
01-00-00-46-6529	Cook Cty Pass thru LED Grant	-	100,000	-	-	-	-	-
01-00-00-46-6530	FEMA Reimbursement	-	30,220	-	-	-	-	-
01-00-00-46-6531	IDOT GRANT 2011 SIP	-	100,000	-	-	-	-	-
01-00-00-46-6532	IEPA IGIG Alley Grant	-	-	425,740	-	484,169	58,429	13.72%
01-00-00-46-6600	ILEAS Grant	-	13,193	-	-	-	-	-
01-00-00-46-6601	ILEAS EOC Grant	-	5,632	-	-	-	-	-
01-00-00-46-6615	MABAS Grant	6,518	6,613	3,636	11,950	3,600	(36)	-0.99%
01-00-00-46-6627	IL State Board of Ed-DU Grant	2,500	-	-	-	-	-	-
01-00-00-46-7385	Other Contributions	5,522	-	-	-	-	-	-
	Grants & Contributions	68,734	326,316	493,183	89,795	538,330	45,147	9.15%
01-00-00-48-8000	Sale of Property	13,351	9,896	20,000	-	5,000	(15,000)	-75.00%
	Other Financing Sources	13,351	9,896	20,000	-	5,000	(15,000)	-75.00%
	Revenue	13,006,420	14,040,230	14,055,314	13,831,837	14,618,766	563,452	4.01%

**Village of River Forest
Budget Summary By Account
Fiscal Year 2014 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 PROPOSED	CHG FY 2013-2014	% CHANGE
GENERAL FUND								
PERSONAL SERVICES								
510100	Salaries-Sworn	3,711,396	3,989,398	4,258,109	4,177,673	4,343,271	85,162	2.00%
510200	Salaries-Regulas	803,298	989,933	1,081,598	1,058,982	1,056,854	(24,744)	-2.29%
510550	Crossing Guards	38,797	21,886	5,917	-	-	(5,917)	-100.00%
511500	Specialitst Pay	138,197	144,298	146,634	140,511	151,095	4,461	3.04%
511600	Holiday Pay	162,514	163,633	170,016	170,016	182,892	12,876	7.57%
511700	Overtime Pay	398,482	365,513	344,900	282,830	344,900	-	0.00%
511725	Badge Overtime	10,888	13,425	16,997	16,997	19,600	2,603	15.31%
511727	STEP Overtime	-	15,618	14,547	14,547	14,547	-	0.00%
511750	Compensated Absences-Ret	-	36,357	34,200	39,000	34,200	-	0.00%
511800	Educational Incentives	46,175	47,500	50,300	49,900	51,800	1,500	2.98%
511900	Performance Pay	12,038	35,671	-	-	-	-	-
511950	Insurance Refusal Reimb	8,745	11,175	10,350	9,900	9,900	(450)	-4.35%
513000	Salaries-Part-Time	47,163	47,869	67,543	45,220	72,089	4,546	6.73%
TOTAL PERSONAL SERVICES		5,377,693	5,882,276	6,201,111	6,005,576	6,281,148	80,037	1.29%
EMPLOYEE BENEFITS								
520100	ICMA Retirement Contribution	5,449	6,948	7,301	7,153	7,382	81	1.11%
520320	FICA	58,494	69,518	74,844	68,713	73,068	(1,776)	-2.37%
520325	Medicare	66,469	73,645	81,630	74,493	85,009	3,379	4.14%
520330	IMRF	82,483	125,289	159,771	484,004	134,818	(24,953)	-15.62%
520350	Employee Assistance Program	-	1,735	1,500	1,500	1,500	-	0.00%
520375	Fringe Benefits	3,600	8,280	13,103	13,103	16,620	3,517	26.84%
520400	Health Insurance	761,890	865,937	979,707	912,906	1,079,705	99,998	10.21%
520420	Health Insurance-Retirees	165,010	188,325	202,903	170,666	179,228	(23,675)	-11.67%
520425	Life Insurance	16,956	4,077	3,676	3,897	3,731	55	1.50%
520430	HDHP Contributions	-	-	-	16,600	13,213	13,213	-
520500	Wellness Program	734	588	900	-	900	-	0.00%
530009	Police Pension Contribution	1,366,808	1,002,767	788,529	767,666	941,350	152,821	19.38%
530010	Fire Pension Contribution	892,897	632,528	631,132	589,991	819,396	188,264	29.83%
TOTAL EMP BENEFITS		3,420,790	2,979,637	2,944,996	3,110,692	3,355,920	410,924	13.95%
CONTRACTUAL SERVICES								
530200	Communications	41,606	28,224	32,296	29,856	32,416	120	0.37%
530300	Audit Services	15,933	20,735	22,130	20,715	24,348	2,218	10.02%
530350	Actuarial Services	3,850	4,250	6,500	6,700	7,000	500	7.69%
530370	Professional Services	-	2,087	5,000	8,000	7,970	2,970	59.40%
530380	Consulting Services	97,475	94,535	140,000	110,000	200,399	60,399	43.14%
530385	Administrative Adjudication	16,312	17,762	21,705	19,400	27,020	5,315	24.49%
530400	Secretarial Services	1,376	9,698	8,000	6,800	8,000	-	0.00%
530410	IT Support	58,553	103,328	178,610	161,281	109,750	(68,860)	-38.55%
530420	Legal Services	75,977	12,371	52,500	26,500	52,500	-	0.00%
530425	Village Attorney	88,794	66,107	80,000	86,020	80,000	-	0.00%
530426	Village Prosecutor	12,092	12,001	12,000	12,000	12,000	-	0.00%
530429	Vehicle Sticker Program	10,877	12,668	12,345	13,525	15,345	3,000	24.30%
530430	Animal Control	2,660	2,000	3,700	2,914	3,700	-	0.00%
531100	Health Inspections	33,785	22,255	15,000	7,000	12,000	(3,000)	-20.00%
531250	Unemployment Claims	12,904	-	5,000	-	5,000	-	0.00%
531300	Inspections	64,087	15,868	38,880	25,000	61,880	23,000	59.16%
531305	Plan Review	-	-	20,000	10,000	20,000	-	0.00%
531310	Julie Participation	828	486	450	533	533	83	18.44%
532100	Bank Fees	7,453	9,647	8,490	9,831	11,100	2,610	30.74%
532200	Liability Insurance	406,044	408,026	381,940	348,000	363,227	(18,713)	-4.90%
532250	IRMA Deductible	34,397	18,990	30,000	30,000	24,000	(6,000)	-20.00%

**Village of River Forest
Budget Summary By Account
Fiscal Year 2014 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 PROPOSED	CHG FY 2013-2014	% CHANGE
533100	Maintenance of Equipment	18,922	26,268	26,010	22,555	26,730	720	2.77%
533110	Maintenance of Radios	-	2,315	-	-	-	-	
533200	Maintenance of Vehicles	89,765	91,771	99,413	110,618	100,763	1,350	1.36%
533300	Maint of Office Equipment	5,608	9,216	12,775	17,670	13,310	535	4.19%
533400	Maint of Traffic/Street Lights	36,255	140,127	39,760	47,500	29,840	(9,920)	-24.95%
533550	Maintenance of Trees	38,268	40,101	49,450	50,444	41,250	(8,200)	-16.58%
533600	Maintenance of Buildings	33,600	28,304	61,910	61,404	59,200	(2,710)	-4.38%
533610	Maintenance of Sidewalks	35,109	44,124	37,500	44,509	45,000	7,500	20.00%
533620	Maintenance of Streets	231,699	171,930	142,216	138,486	185,000	42,784	30.08%
534100	Training	23,308	35,518	43,030	36,510	41,830	(1,200)	-2.79%
534150	Tuition Reimbursement	-	-	5,000	5,000	5,000	-	0.00%
534200	Community Support Services	36,237	36,439	73,777	83,681	100,687	26,910	36.47%
534225	Badge Grant Program	26,230	7,957	10,936	10,936	6,270	(4,666)	-42.67%
534250	Travel & Meetings	17,327	9,808	21,770	14,845	23,790	2,020	9.28%
534275	WSCDC Contribution	582,234	590,746	590,875	577,384	579,900	(10,975)	-1.86%
534277	Citizens Corp Council	6,866	3,328	5,500	3,400	5,500	-	0.00%
534300	Dues & Subscriptions	26,673	28,764	31,643	34,380	34,710	3,067	9.69%
534350	Printing	8,443	4,503	6,665	8,389	6,665	-	0.00%
534375	Village Newsletter	1,385	1,495	-	-	-	-	
534400	Medical & Screening	13,317	23,456	29,510	24,975	23,755	(5,755)	-19.50%
534450	Testing	546	13,539	20,000	13,320	20,000	-	0.00%
535300	Advertising/Legal Notices	3,312	12,388	10,080	2,900	9,830	(250)	-2.48%
535350	Dumping Fees	57,962	70,149	67,000	78,000	6,000	(61,000)	-91.04%
535400	Damage Claims	32,748	37,285	30,000	44,000	40,000	10,000	33.33%
535450	Street Light Electricity	61,211	43,391	44,000	42,000	42,000	(2,000)	-4.55%
535500	Collection & Disposal	815,146	842,557	865,928	864,000	886,318	20,390	2.35%
535510	Leaf Disposal	-	-	-	-	71,625	71,625	
535600	Employee Recognition	3,384	3,750	3,875	3,995	3,875	-	0.00%
TOTAL CONTRACTUAL SERVICES		3,190,558	3,180,267	3,403,169	3,274,976	3,487,036	83,867	2.46%
COMMODITIES								
540100	Office Supplies	35,124	33,791	37,945	36,800	39,235	1,290	3.40%
540150	Office Equipment	6,702	24,943	13,350	5,150	5,150	(8,200)	-61.42%
540200	Gas & Oil	98,691	121,814	130,501	127,145	133,506	3,005	2.30%
540300	Uniforms Sworn Personnel	40,204	44,359	44,850	44,500	44,850	-	0.00%
540310	Uniforms Other Personnel	4,917	4,720	6,385	5,800	6,225	(160)	-2.51%
540400	Prisoner Care	1,675	2,380	2,608	2,057	2,608	-	0.00%
540500	Vehicle Parts	11,507	11,224	11,500	11,000	9,400	(2,100)	-18.26%
540600	Operating Supplies/Equipment	100,954	108,100	85,928	101,049	82,738	(3,190)	-3.71%
540601	Radios	-	10,724	11,475	8,523	11,475	-	0.00%
540602	Firearms/Range Supplies	-	15,741	15,440	13,400	15,440	-	0.00%
540603	Evidence Supplies	-	4,924	6,100	5,200	6,100	-	0.00%
540605	DUI Expenditures	-	973	3,800	2,000	3,800	-	0.00%
540610	Drug Forfeiture Expenditures	9,539	6,066	6,000	2,500	6,000	-	0.00%
540615	Article 36 Seizures	-	4,075	4,500	3,500	8,000	3,500	77.78%
540800	Trees	9,291	9,337	8,250	8,250	12,500	4,250	51.52%
541300	Postage	10,185	13,699	10,750	10,700	10,750	-	0.00%
542100	Snow & Ice Control	64,247	36,157	68,100	60,000	66,750	(1,350)	-1.98%
TOTAL COMMODITIES		393,036	453,027	467,482	447,574	464,527	(2,955)	-0.63%
CAPITAL OUTLAY								
550500	Building Improvements	-	9,225	10,000	4,000	-	(10,000)	-100.00%
551200	Street Improvements	55,925	-	-	-	-	-	
551205	Streetscape Improvements	-	-	-	-	246,320	246,320	
551250	Alley Improvements	-	-	505,654	14,746	594,610	88,956	17.59%
TOTAL CAPITAL OUTLAY		54,925	9,225	515,654	18,746	840,930	325,276	63.08%

**Village of River Forest
Budget Summary By Account
Fiscal Year 2014 Budget**

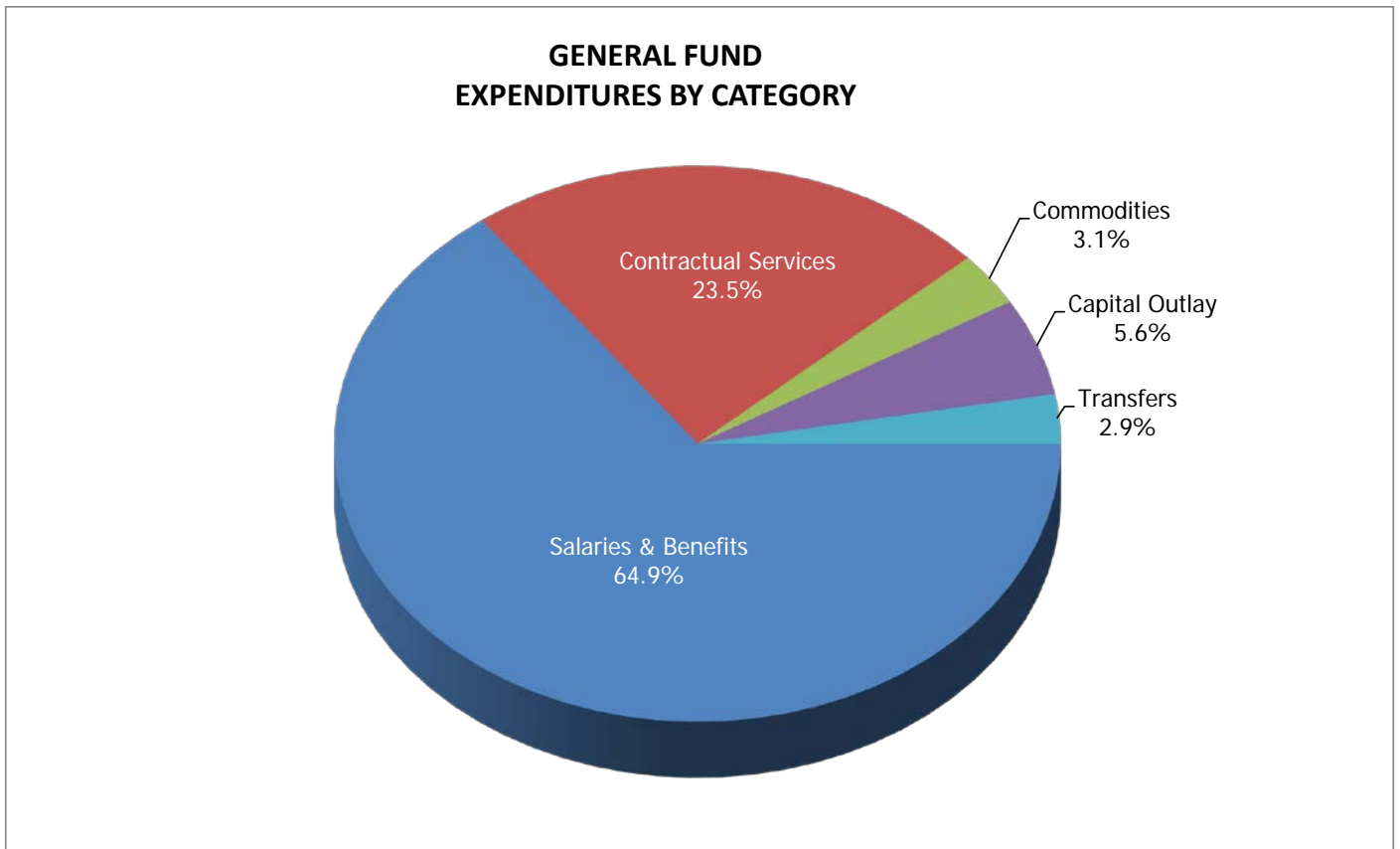
ACCOUNT NUMBER	DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 PROPOSED	CHG FY 2013-2014	% CHANGE
TRANSFERS								
575013	Transfer to Capital Equip Repl Fund	325,122	881,747	338,088	338,088	424,721	86,633	25.62%
TOTAL GENERAL FUND		12,762,124	13,386,179	13,870,500	13,195,652	14,854,282	983,782	7.09%

General Fund- Expenditures by Category

	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET	\$CHNG FY13/14	% CHNG FY13/14
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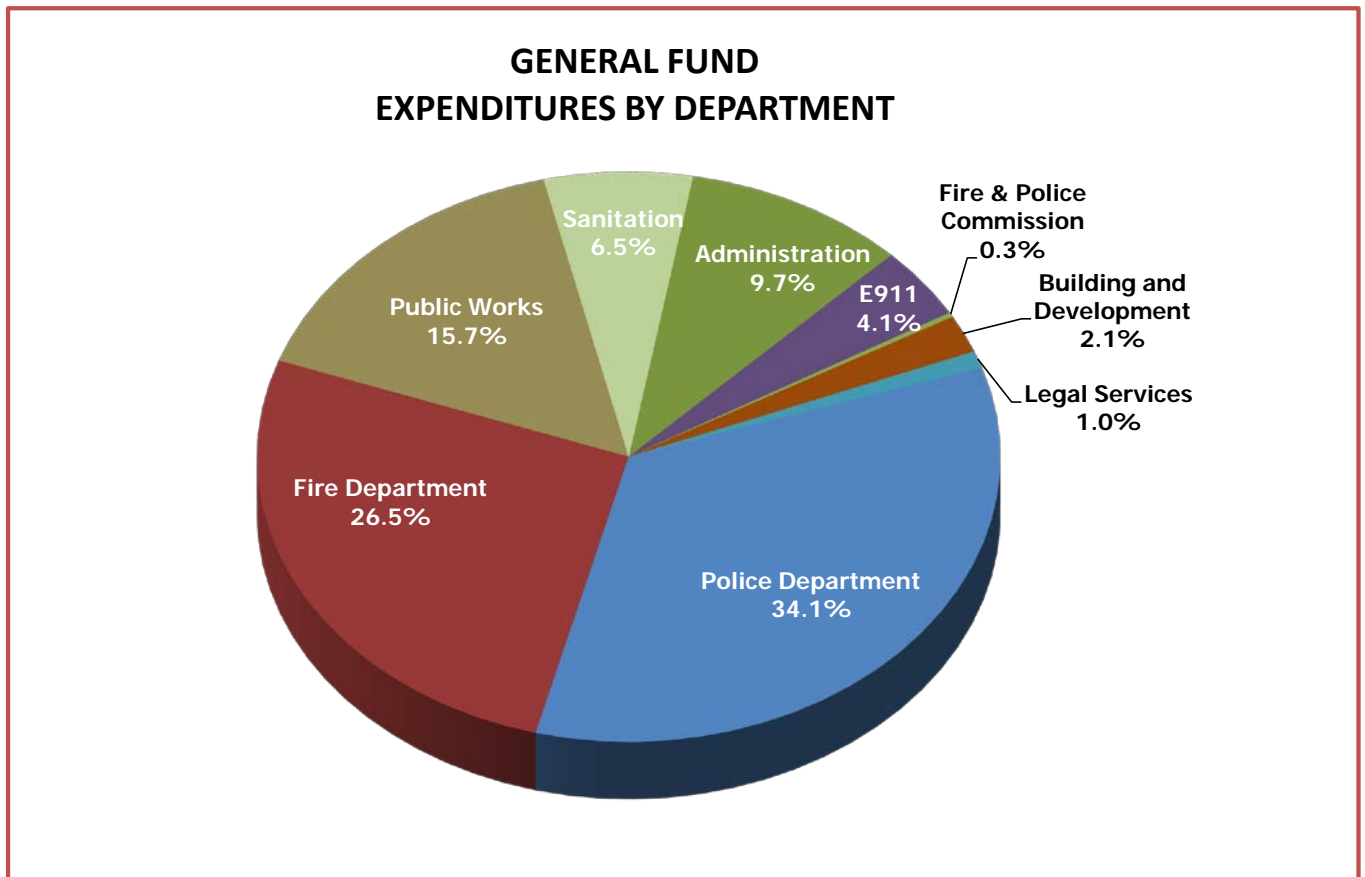
EXPENDITURES BY CATEGORY

Personal Services	5,377,693	5,882,276	6,201,111	6,005,576	6,281,148	80,037	1.29%
Employee Benefits	3,420,790	2,979,637	2,944,996	3,110,692	3,355,920	410,924	13.95%
Salaries & Benefits	8,798,483	8,861,913	9,146,107	9,116,268	9,637,068	490,961	
Contractual Services	3,190,558	3,180,267	3,403,169	3,274,976	3,487,036	83,867	2.46%
Commodities	393,036	453,027	467,482	447,574	464,527	(2,955)	-0.63%
Capital Outlay	54,925	9,225	515,654	18,746	840,930	325,276	63.08%
Transfers	325,122	881,747	338,088	338,088	424,721	86,633	25.62%
TOTAL	12,762,124	13,386,179	13,870,500	13,195,652	14,854,282	983,782	7.09%



General Fund Expenditures by Department

	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET	\$CHNG FY13/14	% CHNG FY13/14
EXPENDITURES BY DEPARTMENT							
Administration	1,083,572	1,279,072	1,482,310	1,367,481	1,441,338	(40,972)	-2.76%
E911	609,500	613,557	617,625	599,303	606,900	(10,725)	-1.74%
Fire & Police Commission	14,821	40,355	44,775	26,100	38,775	(6,000)	-13.40%
Building and Development	-	248,820	335,775	284,050	318,086	(17,689)	-5.27%
Legal Services	164,419	87,886	142,000	122,000	142,000	-	0.00%
Police Department	4,760,416	4,877,491	4,730,808	4,666,103	5,065,780	334,972	7.08%
Fire Department	3,624,716	3,741,526	3,679,627	3,450,969	3,929,783	250,156	6.80%
Public Works	1,687,534	1,652,022	1,969,652	1,813,815	2,351,677	382,025	19.40%
Sanitation	817,146	845,450	867,928	865,831	959,943	92,015	10.60%
TOTAL	12,762,124	13,386,179	13,870,500	13,195,652	14,854,282	983,782	7.09%



**GENERAL FUND
PROJECTION WORKSHEET**

	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 ESTIMATED	FY 2014 BUDGET	FY 2015 PROJECTED	FY 2016 PROJECTED
REVENUES						
Property Taxes	\$5,785,313	\$5,741,767	\$5,738,528	\$5,960,616	\$6,061,946	\$6,213,495
State Income Taxes	\$806,181	\$884,822	\$975,136	\$983,136	\$1,002,799	\$1,022,855
General Sales Taxes	\$1,616,998	\$1,633,239	\$1,690,371	\$1,731,178	\$1,852,360	\$1,944,978
Use Tax	\$163,056	\$176,588	\$169,314	\$169,314	\$174,393	\$179,625
Non-Home Rule Sales Tax	\$582,803	\$686,024	\$776,750	\$799,285	\$855,235	\$897,997
Utility Taxes	\$633,425	\$680,825	\$649,871	\$662,868	\$662,868	\$662,868
Building Permits	\$433,000	\$323,500	\$282,000	\$315,000	\$315,000	\$315,000
Communication Taxes	\$458,241	\$449,832	\$435,855	\$435,855	\$435,855	\$435,855
Garbage Collection Charges	\$836,713	\$862,991	\$853,447	\$879,050	\$905,422	\$932,584
Sub-Total	\$11,315,730	\$11,439,588	\$11,571,272	\$11,936,302	\$12,265,879	\$12,605,257
Real Estate Transfer Taxes	\$62,334	\$67,545	\$77,678	\$77,678	\$80,008	\$82,409
Restaurant Tax	\$131,844	\$129,424	\$138,787	\$140,175	\$140,175	\$140,175
Personal Prop Replcmt Tax	\$129,042	\$128,151	\$117,332	\$117,332	\$118,505	\$119,690
Other Taxes (911)	\$160,011	\$167,850	\$165,915	\$155,915	\$155,915	\$155,915
Other Intergovernmental Revenues	\$207,491	\$67,443	\$73,765	\$54,161	\$57,683	\$57,683
Other License/ Permits	\$416,625	\$479,692	\$459,255	\$457,360	\$457,360	\$457,360
Other Charges for Services	\$595,456	\$528,717	\$576,553	\$592,323	\$598,920	\$605,654
Fines/Forfeits	\$274,396	\$272,900	\$264,683	\$263,900	\$260,400	\$260,400
Interest	\$20,639	\$24,000	\$20,701	\$24,000	\$26,400	\$29,040
Miscellaneous	\$650,830	\$730,004	\$365,896	\$794,620	\$311,540	\$312,661
Sales of Capital Assets	\$9,896	\$20,000	\$0	\$5,000	\$5,000	\$5,000
IRMA SURPLUS	\$65,936	\$0	\$0	\$0	\$0	\$0
TIF Surplus Distribution	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total	\$2,724,500	\$2,615,726	\$2,260,565	\$2,682,464	\$2,211,906	\$2,225,987
TOTAL REVENUES	\$14,040,230	\$14,055,314	\$13,831,837	\$14,618,766	\$14,477,785	\$14,831,245
EXPENDITURES						
Administration	\$1,279,072	\$1,482,310	\$1,367,481	\$1,441,338	\$1,501,353	\$1,551,741
E-911	\$613,557	\$617,625	\$599,303	\$606,900	\$624,837	\$643,307
Police/Fire Commission	\$40,355	\$44,775	\$26,100	\$38,775	\$44,204	\$44,208
Building and Development	\$248,820	\$335,775	\$284,050	\$318,086	\$326,353	\$334,149
Legal	\$87,886	\$142,000	\$122,000	\$142,000	\$144,840	\$147,737
Sub-Total General Government	\$2,269,690	\$2,622,485	\$2,398,934	\$2,547,099	\$2,641,587	\$2,721,142
Police Department	\$4,583,776	\$4,615,113	\$4,550,408	\$4,919,373	\$5,124,324	\$5,331,940
Fire Department	\$3,406,770	\$3,551,856	\$3,323,198	\$3,784,302	\$3,950,456	\$4,118,952
Sub-Total Public Safety	\$7,990,546	\$8,166,969	\$7,873,606	\$8,703,675	\$9,074,780	\$9,450,891
Public Works	\$1,398,746	\$1,875,030	\$1,719,193	\$2,218,844	\$1,428,404	\$1,451,978
Sanitation	\$845,450	\$867,928	\$865,831	\$959,943	\$988,025	\$1,016,935
Sub-Total Public Works	\$2,244,196	\$2,742,958	\$2,585,024	\$3,178,787	\$2,416,429	\$2,468,913
Expenditures before CERF Transfer	\$12,504,432	\$13,532,412	\$12,857,564	\$14,429,561	\$14,132,796	\$14,640,947
Transfers-Out to Other Funds For Capital Equip Replacement	\$881,747	\$338,088	\$338,088	\$424,721	\$435,339	\$446,223
TOTAL EXPENDITURES	\$13,386,179	\$13,870,500	\$13,195,652	\$14,854,282	\$14,568,135	\$15,087,169
Results of Operations	\$654,051	\$184,814	\$636,185	(\$235,516)	(\$90,350)	(\$255,924)
Est Available Fund Balances						
Beginning of year	\$3,611,116	\$4,265,167	\$4,265,167	\$4,901,352	\$4,665,836	\$4,575,486
End of year	\$4,265,167	\$4,449,981	\$4,901,352	\$4,665,836	\$4,575,486	\$4,319,561
% of Subsequent Year Exp	30.7%	30.0%	33.0%	32.0%	30.3%	28.6%

Administration

BUDGET SNAPSHOT

	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET
Personnel Services	\$ 360,897	\$ 450,250	\$ 431,570	\$ 440,576
Employee Benefits	\$ 121,223	\$ 153,650	\$ 140,415	\$ 148,253
Contractual Services	\$ 742,090	\$ 838,165	\$ 764,796	\$ 820,424
Commodities	\$ 54,862	\$ 40,245	\$ 30,700	\$ 32,085
Transfers	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 1,279,072	\$ 1,482,310	\$ 1,367,481	\$ 1,441,338

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 employee recruitment and selection, organizational development, employee benefits, risk management and liability and workers' compensation insurance coverage as well as Economic Development and Information Technology.

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

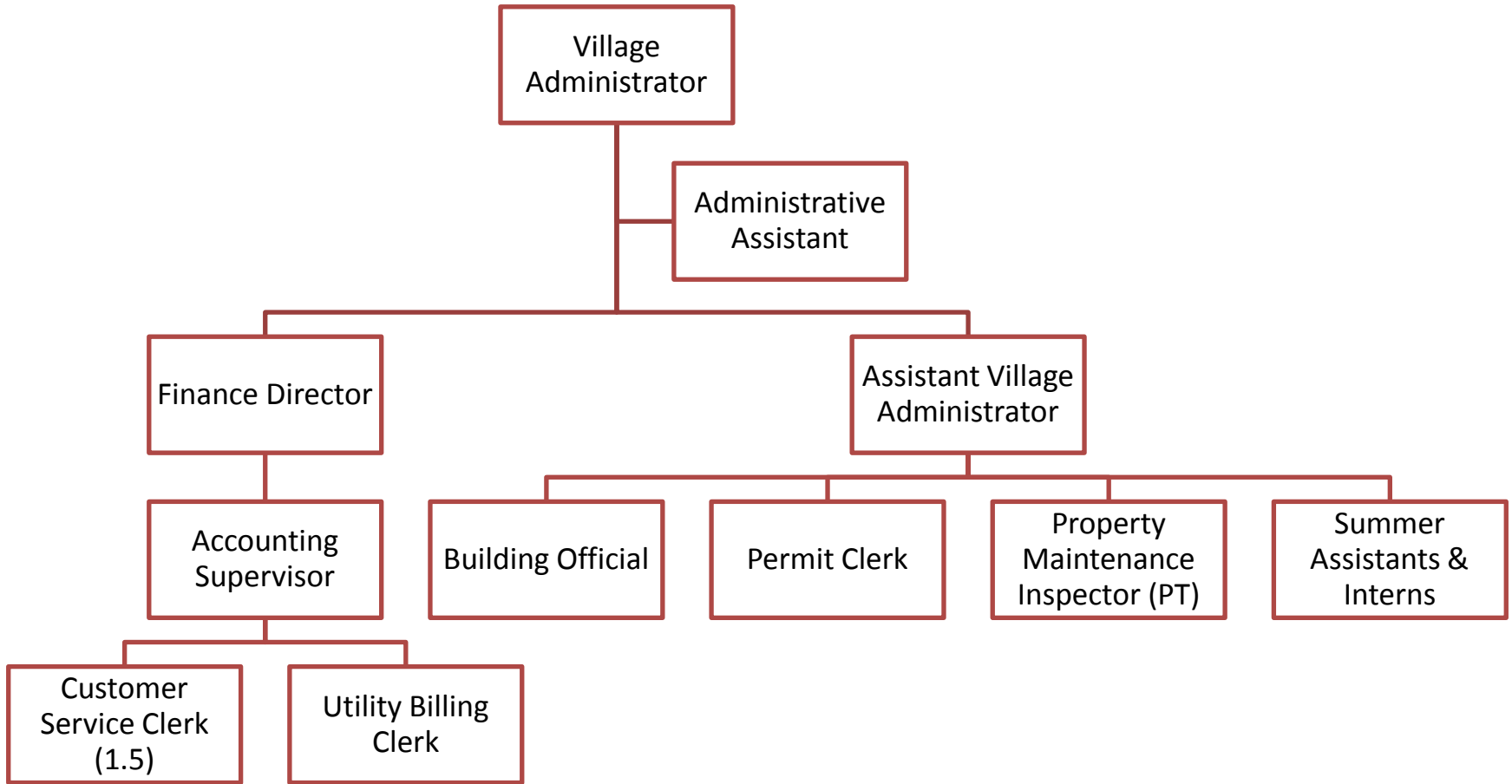
The 2014 Budget includes a \$69,640 reduction in IT Support due to the completion of the Springbrook Version 7 upgrade in 2013.

The Budget also includes a \$18,713 reduction in Liability Insurance, largely due to positive claims experience over the past three years in regards to Workers' Compensation, General Liability and Auto Liability.

PERSONNEL SUMMARY

	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 BUDGET
Administration	2.5	2.5	2.5
Finance	3	3.5	3.5
TOTAL ADMINISTRATION FTEs	5.5	6	6

Administration Organizational Chart



LOOKING FORWARD: 2014 OBJECTIVES

Village Board Strategic Goal: Customer Service

1. Review and Consider Implementation of Online Work Order Requests through Springbrook
2. Identify and Track Additional Performance Measures Village-Wide that have a Direct Impact on Customer Service
3. Evaluate Expanded Use of Village Website to Identify Additional Payments and Services that can be Provided Online

Village Board Strategic Goal: Quality of Life

1. Review the Village's Capital Equipment Replacement Fund (CERF) to Ensure that All Long-Term Expenses are Included

Village Board Strategic Goal: Performance & Efficiency

1. Finalize Union Negotiations with Police, Fire, Fire Lieutenants, and Public Works Departments
2. Continue to Analyze Health Insurance Expenses and Identify Methods to Reduce Costs
3. Continue to Review Retiree Health Insurance Subsidies to Reduce Costs for Both the Village & Employees
4. Work with the Fire, Police and Public Works Departments to Improve Operations and Identify Efficiencies
5. Complete a Review of the Village Code to Identify Efficiencies and Eliminate Outdated Requirements and Review Alternatives for Codification of Ordinances
6. Hire Students to Scan Village Documents into Laserfiche to Enhance the Village's Use of Electronic Storage and Retrieval (funds are included in the Budget to accomplish this goal)
7. Continue to Prepare and Update Procedures Manuals for all Positions and Tasks in the Finance Division to Assist with Training and Cross Training of Division Employees
8. Expand Electronic Storage of Departmental Documents to Improve the Ability to View Archived Documents and Reduce the Amount of Space Devoted to Storage
9. Expand Information Available to Employees on Pay Check Stubs, Including Leave Time
10. Conduct Microsoft Office Training for Select Employees

Village Board Strategic Goal: Economic Development

1. Identify Development Strategies for Lake & Lathrop Avenues
2. Work with Local Developers Regarding Lake and Park Avenues
3. Examine Economic Development Opportunities in Conjunction with the North Ave. & Madison Ave. Corridor Plans
4. Work with the Former Hines Lumber Site to Expedite Redevelopment of the Property

REVIEWING THE YEAR: 2013 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOALS	STATUS
Implement Online Renewal & Payment for Business Licenses through Springbrook	In progress, to be in place for the FY 2014 renewal period
Prepare a Procedures Manual for All Positions and Tasks in the Finance Division, Particularly as they Relate to the Front Line Customer Service Responsibilities to Ensure Continuity of Service	Partially Completed; A procedures manual was created for all front desk duties- The procedures manual for water billing has been delayed until Springbrook Version 7 is fully implemented
Review Vehicle Sticker and Utility Billing Payment Processes to Enhance Ease of Use and Allow Customers to View Bills Online	Completed; vehicle sticker fulfillment and online utility web payments has been implemented
Hire Students to Collect Resident and Business Email Addresses and Utilize Emails to Send Regular Updates of Village News and Events	Completed; Approximately 1,900 email addresses were collected

VILLAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

GOALS	STATUS
Finalize 5-Year Capital Improvement Program to Ensure Adequate Replacement of Infrastructure	Completed; the 5-Year plan was presented to the Village Board in January
Continue to Work with Mid-American Regarding Towing & Vacancy Concerns at River Forest Town Center	Completed; towing problems have been resolved; DSW has filled one vacancy and two additional new stores are pending

VILLAGE BOARD STRATEGIC GOAL: PERFORMANCE & EFFICIENCY

GOALS	STATUS
Attain the GFOA Distinguished Budget Award for FY2013	Completed; the Village Received its 1 st GFOA Budget Award for the FY2013 Budget
Implement a High Deductible Health Insurance Plan to Reduce Costs & Provide More Options to Employees	Completed for non-union employees; negotiations with Police and Fire Unions are ongoing
Review Retiree Health Insurance Subsidies to Reduce Costs for Both the Village & Employees	In progress

Work with Fire, Police and Public Works Departments to Improve Operations & Identify Efficiencies	In progress; Public Works is piloting a program to outsource street sweeping in 2014 to eliminate a large capital expenditure
Increase the Use of Springbrook Software in the Budget Process, Utilize Electronic Workflow for Payroll and Accounts Payable	Completed for the budget process which will allow budget information to be directly entered into Springbrook and be used to prepare budget reports. Budget numbers will be directly posted to the general ledger following approval of the budget and budget detail will be available for viewing and printing in Springbrook. Data can be carried forward each year and updated. Electronic workflow has been deferred as the program does not meet the Village's needs at this time.
Obtain Interface Between Springbrook and MSI Parking Ticket Software to Reduce Duplicate Data Entry	Partially Completed; parking tickets are now entered into Springbrook in batch and individually entered into the parking ticket software, thereby eliminating each ticket being entered individually in both systems
Complete a Comprehensive Review of the Village Code to Identify Efficiencies & Eliminate Outdated Requirements	Deferred to FY 2014

VILLAGE BOARD STRATEGIC GOAL: ECONOMIC DEVELOPMENT

GOALS	STATUS
Identify Development Strategies for Lake & Lathrop Avenues	In progress
Work with Local Developers Regarding Lake & Park Avenues	In progress, Staff has had discussions with several developers regarding potential projects on this site
Examine Economic Development Opportunities in Conjunction with the North Avenue and Madison Avenue Corridor Plans	Staff continues to work with developers and business owners regarding potential economic development opportunities
Work with Former Hines Lumber Site to Expedite Redevelopment of the Property	In progress, Staff has met with several developers regarding potential projects on this site

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 2012		FY 2013		FY 2014
	GOAL	ACTUAL	GOAL	PROJECTED	GOAL
GFOA Certificate of Excellence in Financial Reporting	Obtain	Obtained	Obtain	Obtained	Obtain
GFOA Distinguished Budget Award	N/A	N/A	Obtain	Obtained (1 st Year)	Obtain
Send Monthly E-mail Blast to Village Residents	3 E-mails	N/A	12 E-mails	12 E-Mails	12 E-mails
Increase Website Traffic by 5%*	5% Increase	N/A	5% Increase	10% Increase	5% Increase
Increase Number of Resident Email Addresses **Change to Retention of Residents on Email List for FY 2014	5%	20% (100 new emails)	50% Increase	443% Increase (1,880 new email)	Retain 95% of E-Mail Addresses (2,306 total addresses)
Increase Number of Employees Participating in the Flexible Benefit Program (FSA-125)	5%	28% (+5 participants, 23 total)	13% (+3 participants)	30% (+7 participants, 30 total)	10% (+3 participants)

*New website introduced in February 2012.

ACTIVITY MEASURES

Projected through the end of the fiscal year.

Measure	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Vehicle Stickers- Passenger	5,400	5,354	5,119	5,875	5,823
Vehicle Stickers- Seniors	840	858	847	902	929
Vehicle Stickers- Trucks	133	130	114	132	142
Vehicle Stickers- Motorcycles	31	31	30	109	107
Vehicle Stickers- Total	6,404	6,373	6,110	7,018	7,001
Vehicle Stickers- Late Notices Issued	-	-	-	1,869	1,098
Vehicle Stickers- Late Fees Assessed	452	410	444	879	646
Vehicle Stickers- Online Payments	-	-	-	1,495	1,425
Vehicle Sticker Sales	\$183,656	\$180,549	\$263,635	\$310,353	\$298,391
Accounts Payable Checks Printed	2,368	2,236	2,209	2,164	2,200
Real Estate Transfer Stamps Issued	114	140	119	139	211
Animal Tags Issued	310	292	267	270	294
Cash Receipts	21,911	22,332	22,191	22,369	25,780
Invoices Issued	-	168	121	280	285
Freedom of Information Requests	87	85	72	96	100
General Liability Claims	12	12	6	5	0
Village Property Claims	10	13	10	15	7
Workers Compensation Claims	10	8	8	7	6
Auto Liability Claims	2	2	4	3	0
Auto Physical Damage	4	6	8	1	0

**Village of River Forest
Budget Detail By Account
Fiscal Year 2014 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 PROPOSED	CHG FY 2013-2014	% CHANGE
10	Administration							
01-10-00-51-0200	Salaries Regular	224,085	326,627	397,935	398,550	414,692	16,757	4.21%
01-10-00-51-1700	Overtime	322	1,188	500	3,800	500	-	0.00%
01-10-00-51-1900	Performance Pay	2,820	15,702	-	-	-	-	-
01-10-00-51-1950	Insurance Refusal Reimb	-	-	1,500	1,500	1,500	-	0.00%
01-10-00-51-3000	Part-Time Salaries	25,197	17,380	50,315	27,720	23,884	(26,431)	-52.53%
	Personnel Services	252,424	360,897	450,250	431,570	440,576	(9,674)	-2.15%
01-10-00-52-0320	FICA	14,837	21,052	27,160	25,450	26,294	(866)	-3.19%
01-10-00-52-0325	Medicare	3,661	5,175	6,610	6,215	6,480	(130)	-1.97%
01-10-00-52-0330	IMRF	21,831	38,844	56,900	54,935	49,344	(7,556)	-13.28%
01-10-00-52-0350	Employee Assistance Program	-	1,735	1,500	1,500	1,500	-	0.00%
01-10-00-52-0375	Fringe Benefits	2,400	5,220	6,575	6,575	7,440	865	13.16%
01-10-00-52-0400	Health Insurance	28,237	43,111	47,610	37,310	42,385	(5,225)	-10.97%
01-10-00-52-0420	Health Insurance - Retirees	5,020	5,047	5,925	3,920	4,220	(1,705)	-28.78%
01-10-00-52-0425	Life Insurance	1,952	450	470	610	468	(2)	-0.43%
01-10-00-52-0430	HDHP Contributions	-	-	-	3,900	9,222	9,222	-
01-10-00-52-0500	Wellness Program	734	588	900	-	900	-	0.00%
	Benefits	78,672	121,223	153,650	140,415	148,253	(5,397)	-3.51%
01-10-00-53-0200	Communications	14,274	15,118	16,870	15,530	16,870	-	0.00%
01-10-00-53-0300	Audit Services	15,933	20,735	22,130	20,715	24,348	2,218	10.02%
01-10-00-53-0350	Actuarial Services	3,850	4,250	6,500	6,700	7,000	500	7.69%
01-10-00-53-0380	Consulting Services	96,890	94,535	125,000	110,000	193,399	68,399	54.72%
01-10-00-53-0410	IT Support	45,817	87,402	161,190	145,000	91,550	(69,640)	-43.20%
01-10-00-53-0425	Vehicle Sticker Program	10,877	12,668	-	1,020	-	-	-
01-10-00-53-0429	Vehicle Sticker Program	-	-	12,345	13,525	15,345	3,000	24.30%
01-10-00-53-1100	Health/Inspection Services	33,785	22,255	15,000	7,000	12,000	(3,000)	-20.00%
01-10-00-53-1250	Unemployment Claims	12,904	-	5,000	-	5,000	-	0.00%
01-10-00-53-2100	Bank Fees	7,453	9,647	8,490	9,831	11,100	2,610	30.74%
01-10-00-53-2200	Liability Insurance	406,044	408,026	381,940	348,000	363,227	(18,713)	-4.90%
01-10-00-53-2250	IRMA Liability Deductible	34,397	18,990	30,000	30,000	24,000	(6,000)	-20.00%
01-10-00-53-3200	Maintenance of Vehicles	163	95	-	-	-	-	-
01-10-00-53-3300	Maint of Office Equipment	3,502	9,146	10,375	15,420	10,610	235	2.27%
01-10-00-53-4100	Training	815	8,792	5,500	4,500	5,500	-	0.00%
01-10-00-53-4150	Tuition Reimbursement	-	-	5,000	5,000	5,000	-	0.00%
01-10-00-53-4200	Community Support Services	(500)	-	-	-	-	-	-
01-10-00-53-4250	Travel & Meeting	3,772	3,852	6,900	3,200	6,900	-	0.00%
01-10-00-53-4300	Dues & Subscriptions	15,959	18,997	18,350	21,500	20,925	2,575	14.03%
01-10-00-53-4350	Printing	2,492	515	1,025	1,310	1,025	-	0.00%
01-10-00-53-4375	Village Newsletter	1,385	1,495	-	-	-	-	-
01-10-00-53-4400	Medical & Screening	(2)	875	225	400	300	75	33.33%
01-10-00-53-5300	Advertising/Legal Notice	2,738	948	2,450	2,150	2,450	-	0.00%
01-10-00-53-5400	Damage Claims	-	-	-	-	-	-	-
01-10-00-53-5600	Employee Recognition	3,384	3,750	3,875	3,995	3,875	-	0.00%
	Contractual Services	715,933	742,090	838,165	764,796	820,424	(17,741)	-2.12%
01-10-00-54-0100	Office Supplies	17,464	16,238	16,345	15,000	16,385	40	0.24%
01-10-00-54-0150	Office Equipment	6,702	24,943	13,200	5,000	5,000	(8,200)	-62.12%
01-10-00-54-0200	Gas & Oil	2,194	-	-	-	-	-	-
01-10-00-54-1300	Postage	10,185	13,681	10,700	10,700	10,700	-	0.00%
	Materials & Supplies	36,544	54,862	40,245	30,700	32,085	(8,160)	-20.28%
10	Administration	1,083,572	1,279,072	1,482,310	1,367,481	1,441,338	(40,972)	-2.76%

BUDGET SNAPSHOT

	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET
Personnel Services	-	-	-	-
Employee Benefits	-	-	-	-
Contractual Services	\$613,557	\$617,625	\$599,303	\$606,900
Commodities	-	-	-	-
Transfers				
Total	\$613,557	\$617,625	\$599,303	\$606,900

DEPARTMENT DESCRIPTION

The Village contracts with the West Suburban Consolidation Dispatch Center (WSCDC) for Police and Fire Emergency 9-1-1 Dispatch services. The WSCDC provides service for the Villages of Elmwood Park, Oak Park and River Forest and serves more than 85,000 residents.

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

WSCDC is governed by a Board of Directors comprised of the Village Manager of Elmwood Park, Village Manager of Oak Park and Village Administrator of River Forest.

The agency has an annual budget of slightly more than \$3 million. The fiscal year begins on January 1 and ends on December 31 of each year. Member dues are calculated according to the number of calls per service generated by each member agency.

BUDGET ANALYSIS

The 2014 Budget is reduced by \$10,725, primarily due to a reduction in River Forest call volumes. In 2011 River Forest experienced 11,111 calls for service and 9,906 in 2012. This reduction was a result of the Police Department's changes to dispatching foot patrols and premise checks. Rather than generating a dispatch ticket for each foot patrol or premise check, one dispatch ticket is generated at the beginning of the day and officers simply add each individual activity to the daily dispatch ticket. This has allowed the Police Department to provide the same level of service and activity at a lower cost.

PERSONNEL SUMMARY

There are no personnel assigned to this division.

**Village of River Forest
Budget Detail By Account
Fiscal Year 2014 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 PROPOSED	CHG FY 2013-2014	% CHANGE
14	E911							
01-14-00-53-0200	Telephone	10,672	10,271	11,000	10,269	11,000	-	0.00%
01-14-00-53-0410	IT Support	7,949	7,949	8,000	8,000	8,000	-	0.00%
01-14-00-53-3100	Maintenance of Equipment	-	-	500	250	500	-	0.00%
01-14-00-53-4100	Training	410	410	450	-	500	50	11.11%
01-14-00-53-4250	Travel & Meeting	1,369	853	1,300	-	1,500	200	15.38%
01-14-00-53-4275	WSCDC Contribution	582,234	590,746	590,875	577,384	579,900	(10,975)	-1.86%
01-14-00-53-4277	Citizens Corps Council	6,866	3,328	5,500	3,400	5,500	-	0.00%
	Contractual Services	609,500	613,557	617,625	599,303	606,900	(10,725)	-1.74%
14	E911	609,500	613,557	617,625	599,303	606,900	(10,725)	-1.74%

Fire and Police Commission

BUDGET SNAPSHOT

	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET
Personnel Services	-	-	-	-
Employee Benefits	-	-	-	-
Contractual Services	\$ 40,299	\$ 44,575	\$ 26,050	\$ 38,575
Commodities	\$ 56	\$ 200	\$ 50	\$ 200
Transfers	-	-	-	-
Total	\$ 40,355	\$ 44,775	\$ 26,100	\$ 38,775

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 2014 Budget includes \$20,000 for the creation of a Firefighter Eligibility List which expires May 12, 2014 (testing for the list generally takes place prior to May 1) and a Police Officer eligibility list which expires July 20, 2013.

The Budget also includes a \$6,000 reduction in Medical & Screening expenses as the Village does not anticipate more than 2 new hires in 2014.

PERSONNEL SUMMARY

There are no personnel assigned to this division.

**Village of River Forest
Budget Detail By Account
Fiscal Year 2014 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 PROPOSED	CHG FY 2013-2014	% CHANGE
15	Police & Fire Commission							
01-15-00-53-0400	Secretarial Services	1,376	9,698	8,000	6,800	8,000	-	0.00%
01-15-00-53-0420	Legal Services	12,444	2,593	2,500	1,500	2,500	-	0.00%
01-15-00-53-4250	Travel & Meeting	-	36	200	-	200	-	0.00%
01-15-00-53-4300	Dues & Subscriptions	375	375	375	430	375	-	0.00%
01-15-00-53-4400	Medical & Screening	-	3,896	8,000	4,000	2,000	(6,000)	-75.00%
01-15-00-53-4450	Testing	546	13,539	20,000	13,320	20,000	-	0.00%
01-15-00-53-5300	Advertising/Legal Notice	-	10,163	5,500	-	5,500	-	0.00%
	Contractual Services	14,741	40,299	44,575	26,050	38,575	(6,000)	-13.46%
01-15-00-54-0100	Office Supplies	80	38	150	50	150	-	0.00%
01-15-00-54-1300	Postage	-	18	50	-	50	-	0.00%
	Materials & Supplies	80	56	200	50	200	-	0.00%
15	Police & Fire Commission	14,821	40,355	44,775	26,100	38,775	(6,000)	-13.40%

Building & Development

BUDGET SNAPSHOT

	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET
Personnel Services	\$ 186,268	\$ 212,995	\$ 191,870	\$ 182,778
Employee Benefits	\$ 39,515	\$ 50,685	\$ 43,305	\$ 40,938
Contractual Services	\$ 19,749	\$ 69,100	\$ 46,700	\$ 93,070
Commodities	\$ 3,288	\$ 2,995	\$ 2,175	\$ 1,300
Transfers	-	-	-	-
Total	\$248,820	\$ 335,775	\$ 284,050	\$ 318,086

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 2014 Budget reflects a \$51,367 reduction in Full-Time Salaries and a \$9,747 overall reduction in Benefits due to a reorganization that resulted in the elimination of a Building Inspector position.

The Budget includes \$22,500 in new Part-Time Salaries and an additional \$23,000 in Inspection Services to perform the duties and functions which were previously the responsibility of the Building Inspector.

PERSONNEL SUMMARY

	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 BUDGET
Building & Development	3	3.5	3

LOOKING FORWARD: 2014 OBJECTIVES

Village Board Strategic Goal: Customer Service

1. Review Contractor Licensing Requirements to Determine if there is a Less Costly and More Efficient Way to Monitor Contractors
2. Publish Standard Permit Requirements for Common Projects Such as Kitchen and Bath Remodels to Ensure that Applicants are Aware of All Requirements Prior to Submitting Plans
3. Publish Guidelines Regarding the New Energy Codes for Single Family Homes

Village Board Strategic Goal: Quality of Life

1. Evaluate the Effectiveness of the Building Department Reorganization to Ensure that Code Enforcement Continues to be Conducted in a Proactive Manner
2. Identify and Continuously Monitor Vacant Properties to Ensure Sufficient Maintenance and Upkeep of the Structure
3. Review and Determine Whether the Definition of 'Hardship' for a Zoning Variation Should be Amended

Village Board Strategic Goal: Performance & Efficiency

1. Create a Procedures Manual for the Building Permit Module in Springbrook

Village Board Strategic Goal: Economic Development

See Goals listed under Administration

REVIEWING THE YEAR: 2013 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: PERFORMANCE & EFFICIENCY

GOALS	STATUS
Complete Cross-Training for Building & Zoning Inspector to Provide Additional Time for Building Official to Complete Plan Reviews	Completed; Due to the reorganization discussed above these inspections will now be outsourced to ensure the Building Official has sufficient time to complete plan reviews
Determine Method and Procedures for Closing Out Completed Projects	Completed; numerous projects were closed out and final certificates of occupancy issued

VILLAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOAL	STATUS
Identify Additional Construction Projects to be Eligible for Express Permitting	Completed; Fence and Outdoor Stairs can now be approved as Express Permits as appropriate
Research Online Permitting Application and Payment Processes	Deferred; Staff researched various options and has determined that the best course of action is to wait for Springbrook's Online Permitting Module to ensure consistency of permit data
Research Online Project Tracking Systems for Permit Applicants to Track the Progress of their Application	Deferred; To be addressed as part of the review of Springbrook's Online Permitting Module

VILLAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

GOALS	STATUS
Implement a Proactive Code Enforcement Program to Improve Buildings/Structures in Disrepair	Completed; the Village was divided into 5 zones with 1 zone inspected each week
Review and Amend the Village's Zoning Ordinance to Identify and Eliminate Commonplace Variance Requests	Completed; the Zoning Ordinance was amended to permit the extension of non-conforming sideyard setbacks

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 2012		FY 2013		FY 2014
	GOAL	ACTUAL	GOAL	ACTUAL (1 ST – 3 RD QUARTERS)	GOAL
Plan Reviews of Large Projects Completed in 3 Weeks or Less	95%	79% (37 of 47)	95%	95% (60 of 63)	95%
Re-Reviews of Large Projects Completed in 2 weeks or Less	95%	86% (68 of 79)	95%	94% (78 of 83)	95%
Plan Reviews of Small Projects Completed in 5 Days or Less	95%	92% (59 of 64)	95%	94% (63 of 67)	95%
Express Permits Issued at Time of Application	100%	100% (97 of 97)	100%	100% (237 of 237)	100%
Village Inspections Completed within 24 Hours of Request	100%	100% (476 of 476)	100%	100% (765 of 765)	100%
Contractual Inspections Passed	80%	91% (486 of 534)	80%	92% (421 of 458)	80%

*The Building and Development Division began tracking performance measures in September 2011.

**These measures were tracked beginning in October 2011.

ACTIVITY MEASURES

Projected through the end of the fiscal year.

Measure	FY 2010	FY 2011	FY 2012	FY 2013
Building Permits	185	210	208	190
Electrical Permits	176	198	213	160
Plumbing Permits	201	270	226	170
Street Obstruction Permits	13	9	9	4
Temporary Permits	99	87	89	35
Miscellaneous Permits*	447	517	421	350
Building Inspections	621	651	653	600
Electrical Inspections	298	275	329	275
Plumbing Inspections	349	357	384	350
Code Enforcement Inspections	320	341	345	300
Code Enforcement Citations	129	65	120	70

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

**Village of River Forest
Budget Detail By Account
Fiscal Year 2014 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 PROPOSED	CHG FY 2013-2014	% CHANGE
20	Building and Development							
01-20-00-51-0200	Full-Time Salaries	-	163,547	207,045	186,240	155,678	(51,367)	-24.81%
01-20-00-51-1700	Overtime	-	24	1,900	2,030	1,900	-	0.00%
01-20-00-51-1900	Performance Pay	-	9,714	-	-	-	-	-
01-20-00-51-1950	Insurance Refusal Reimbursemt	-	3,375	4,050	3,600	2,700	(1,350)	-33.33%
01-20-00-51-3000	Part-Time Salaries	-	9,608	-	-	22,500	22,500	-
	Personnel Services	-	186,268	212,995	191,870	182,778	(30,217)	-14.19%
01-20-00-52-0320	FICA	-	11,573	13,280	11,990	11,447	(1,833)	-13.80%
01-20-00-52-0325	Medicare	-	2,707	3,105	2,800	2,677	(428)	-13.78%
01-20-00-52-0330	IMRF	-	21,112	28,645	23,000	20,574	(8,071)	-28.18%
01-20-00-52-0375	Fringe Benefits	-	900	1,440	1,440	2,100	660	45.83%
01-20-00-52-0400	Health Insurance	-	2,851	4,105	3,500	3,530	(575)	-14.01%
01-20-00-52-0425	Life Insurance	-	372	110	75	110	-	0.00%
01-20-00-52-0430	HDHP Contributions	-	-	-	500	500	500	-
	Benefits	-	39,515	50,685	43,305	40,938	(9,747)	-19.23%
01-20-00-53-0370	Professional Services	-	2,088	5,000	8,000	7,970	2,970	59.40%
01-20-00-53-1300	Inspection Services	-	15,868	38,880	25,000	61,880	23,000	59.16%
01-20-00-53-1305	Plan Review Services	-	-	20,000	10,000	20,000	-	0.00%
01-20-00-53-3200	Vehicle Maintenance	-	379	1,000	2,300	1,000	-	0.00%
01-20-00-53-4100	Training	-	839	3,320	500	1,320	(2,000)	-60.24%
01-20-00-53-4300	Dues & Subscriptions	-	154	150	150	150	-	0.00%
01-20-00-53-5300	Advertising/Legal Notices	-	422	750	750	750	-	0.00%
	Contractual Services	-	19,749	69,100	46,700	93,070	23,970	34.69%
01-20-00-54-0100	Office Supplies	-	652	250	1,600	250	-	0.00%
01-20-00-54-0150	Office Equipment	-	-	150	150	150	-	0.00%
01-20-00-54-0200	Gas & Oil	-	1,290	2,095	375	400	(1,695)	-80.91%
01-20-00-54-0600	Operating Supplies	-	1,347	500	50	500	-	0.00%
	Materials & Supplies	-	3,288	2,995	2,175	1,300	(1,695)	-56.59%
20	Building and Development	-	248,820	335,775	284,050	318,086	(17,689)	-5.27%

BUDGET SNAPSHOT

	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET
Personnel Services	-	-	-	-
Employee Benefits	-	-	-	-
Contractual Services	\$ 87,886	\$ 142,000	\$ 122,000	\$ 142,000
Commodities	-	-	-	-
Transfers	-	-	-	-
Total	\$ 87,886	\$ 142,000	\$ 122,000	\$ 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

There are no changes to the 2014 Budget.

PERSONNEL SUMMARY

There are no personnel assigned to this division.

**Village of River Forest
Budget Detail By Account
Fiscal Year 2014 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 PROPOSED	CHG FY 2013-2014	% CHANGE
30	Legal Services							
01-30-00-53-0420	Legal Services	63,532	9,778	50,000	25,000	50,000	-	0.00%
01-30-00-53-0425	Village Attorney	88,794	66,107	80,000	85,000	80,000	-	0.00%
01-30-00-53-0426	Village Prosecutor	12,092	12,001	12,000	12,000	12,000	-	0.00%
	Contractual Services	164,419	87,886	142,000	122,000	142,000	-	0.00%
30	Legal Services	164,419	87,886	142,000	122,000	142,000	-	0.00%

BUDGET SNAPSHOT

CATEGORY	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET
Personnel Services	\$ 2,674,741	\$ 2,823,904	\$ 2,764,444	\$ 2,855,253
Employee Benefits	\$ 1,572,131	\$ 1,418,788	\$ 1,398,607	\$ 1,640,937
Contractual Services	\$ 144,493	\$ 174,892	\$ 211,778	\$ 234,835
Commodities	\$ 183,186	\$ 187,529	\$ 171,579	\$ 188,348
Capital Outlay	\$ 9,225	\$ 10,000	\$ 4,000	\$ 0
Transfers	\$ 293,715	\$ 115,695	\$ 115,695	\$ 146,407
Total	\$ 4,877,491	\$ 4,730,808	\$4,666,103	\$ 5,065,780

DEPARTMENT DESCRIPTION

The Police Department delivers a 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 the school safety program.

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, and Community Service Officer. The Crossing Guard program previously overseen by the Administration was outsourced at the beginning of the 2012-13 school year. This division provides support to Patrol and Investigations by developing the department's strategic plan, 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.

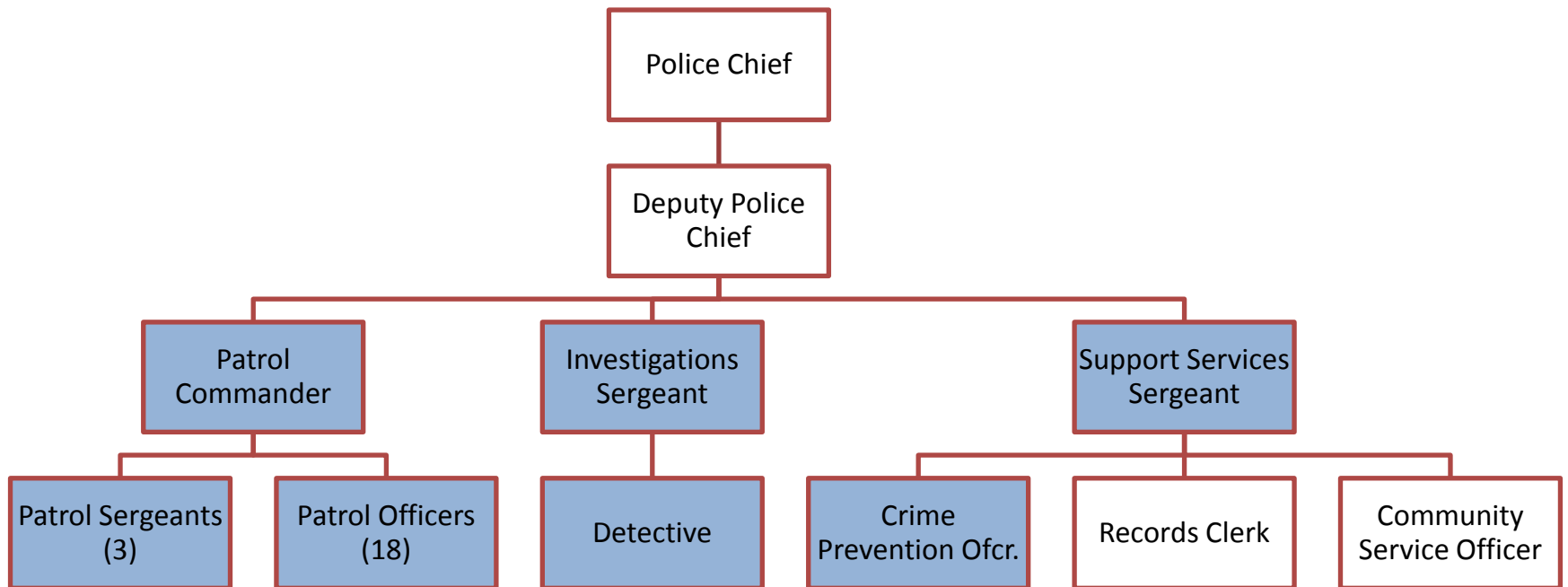
BUDGET ANALYSIS

The 2014 Budget includes a \$152,821 increase in Contributions to the Police Pension Fund due to adjustments in the mortality table utilized by the State of Illinois. The Community Support Services line item is budgeted to increase by \$56,852, primarily due to the reallocation of Crossing Guard funds from Personnel Services to Contractual Services. The cost of the Crossing Guards is reimbursed by School District #90. The Budget also includes a \$30,712 increase for the Transfer to CERF due to the inclusion of the Firing Range Rehab and Internal/External Camera System Upgrades into the Village's Capital Improvement Program.

PERSONNEL SUMMARY

PERSONNEL SUMMARY	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 BUDGET
Sworn Officers	28	28	28
Non-Sworn	3	2	2
TOTAL POLICE FTEs	31	30	30

Police Organizational Chart



LOOKING FORWARD: 2014 OBJECTIVES

Village Board Strategic Goal: Customer Service

1. Greater awareness and access to residents, the business community, and educational institutions regarding the professional array of services offered by the Police Department including bike safety programs, seatbelt education, child safety seat program, identity theft information, Junior Citizens Police Academy, Security Surveys, multi-unit building safety education, and I-SEARCH. This is a continuation of the previous year's goal of Customer Service.

Village Board Strategic Goal: Quality of Life

1. Identify high-accident locations and engage in measured educational, enforcement, and engineering initiatives to improve public safety and reduce accidents by 15%.
2. Implement a high school mentoring program for high risk juveniles using students from local universities as mentors.

Village Board Strategic Goal: Performance & Efficiency

1. Reduce the amount of printed paper produced by utilizing the monitors in roll call to electronically produce the roll call summaries from the previous two patrol shifts. This is projected to save an additional 3,300 pages of printed paper, in turn saving toner/ink and paper costs.
2. Use I-CLEAR to enter Field Contact (FI) cards so support staff is not tasked with manually entering them into a local database. This will allow officers to access previously entered contact cards immediately from their squad cars, free up WESTCOM from conducting research, and free up support staff from entering data for which officers on the street do not have access.

REVIEWING THE YEAR: 2013 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: PERFORMANCE & EFFICIENCY

GOALS

Research software programs that allow officers to create and file police reports electronically from their squad cars via the in-car computers. Determine if reports can be directly populated onto Laserfische reducing storage of non-essential paper reports.

Work with Clerk of the Cook County Circuit Court, to determine equipment requirements needed to implement electronic ticketing, reducing processing time on traffic stops and allowing officers to return to patrol duties quicker.

Review current department processes to determine if new methods are available to reduce staff workload, freeing up time to address unachieved tasks.

STATUS

The current CAD system does not allow for mobile field reporting. We have the capability of creating a folder with our current police report templates (word.doc format) and adding them to the in-car computer desktops. This allows the officer to type reports while out in the field. This is a temporary option until a new/updated CAD system is in place.

Cook County's e-ticketing system has not been offered to local municipalities. However, we now have the ability to electronically write parking and compliance citations on the in-car computers and send the citations wirelessly to our database. This will eliminate the manual data entry which took up to an hour per day.

The e-parking ticket program accomplishes this goal saving close to an hour per day of data entry and reducing errors. In addition, the use of Laserfische has allowed officers to review reports after hours and weekends when the Records division is closed without having to print them. This, combined with electronic daily summaries have saved approx. 10,000 printed pages per year. We also outsourced our crossing guard program which eliminates officers from having to be used as substitutes, thus freeing patrol officer time to attend to other calls for service.

VILLAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOAL

Develop survey to gauge community perception of Police Department's performance.

Internal customers: Creating a succession plan that includes mentoring, career development, and specialized training.

STATUS

The Police Dept. is working with the Fire Dept. and Public Works to send out a combined customer service survey. The results will be tabulated later in the Fiscal Year.

A draft succession plan has been created. The final version is anticipated to be completed by mid-February, and will include mentoring, identification of essential skills and training for each level of the organization. In addition each division has created a manual (Officer in Charge, Sergeants, Support

External customers: Increase the level of public awareness regarding the services that the River Forest Police Department provides.

Services and Detectives manuals). These manuals include daily tasks and responsibilities unique to those divisions and will be helpful reference guides to officers new to those roles.

The department has reinstated the Child Safety Seat Inspection program. Fliers were created to advertise this free program. In total (as of December), 39 families have requested inspections of their car seats which includes a check for proper installation, strap adjustments and safety recalls. In addition, two of the survey questions mentioned in the previous goal is to gauge the public awareness of the free programs offered by the police department and what programs they would like to see offered in the future. The results of these questions will provide a direction on how to better make the public aware of the current programs and research. Lastly, the department has created a Crime Alert e-notification program which alerts subscribers to crime and notable arrests.

VILLAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

GOAL

STATUS

Create an adult Citizens Police Academy or partner with a neighboring village to combine efforts.

We have been in contact with the River Forest Township Senior Services coordinator and are planning a Senior Citizens Academy in conjunction with Senior Appreciation Week next spring.

Establish senior crime prevention services and training that focuses on home improvement fraud and identity theft prevention.

The Senior Citizens Academy will include blocks of instruction on home improvement scams, identity theft and pickpocket prevention awareness. In addition, when a senior is a victim of identity theft, services are offered to assist with the necessary steps including canceling credit cards, and closing/ changing bank account numbers.











Implement a formal crime analysis function within the police department that addresses crime on a regional level so crime patterns and trends can be addressed regionally.

This goal has proven to be more elusive than anticipated. Our current staff is fully capable of conducting basic crime analysis however, predictive policing, a component of more formal crime analysis requires additional dedicated time to analyze trends which is difficult based on current workloads. Although, we have increased regional cooperation through the creation and sharing of intelligence information.

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 2012		FY 2013		FY 2014
	GOAL	ACTUAL	GOAL	ACTUAL (1 ST – 3 RD QTRS)	GOAL
4:00 Minute Average Police Response Time for Priority Calls for Service	4:00 minutes	4:33 minutes	4:00 minutes	3:53 minutes	4:00 minutes
Staff Injuries on Duty Resulting in Lost Work Days	0 days lost	1 (3 days lost)	0 days lost	2 (2 days lost)	 50%
Reduction in Number of Claims Filed for Property or Vehicle Damage Caused by the Police Department	25% 	50%  2 Accidents	0 Accidents	0 Accidents	0 Accidents
Improve Communication with Bargaining Unit and Reduce Number of Grievances	25% 	0 Grievances	0 Grievances	2 Grievances	 50%
Reduce Overtime and Improve Morale by Reducing Sick Leave Usage. (Calendar Year to Date comparison of FY12 and FY13)	10% 	31%  Calendar year 2010=93 Days 2011= 65 Days	10% 	23%  Calendar Year 2011=65 Days 2012= 50 Days	 10 %

ACTIVITY MEASURES

Activity is measured by calendar year.

Measure	2009	2010	2011	2012
Calls for Service	12,928	11,579	11,111	9,906
Part I Offenses*	360	292	333	348
Part II Offenses**	842	770	923	920
Traffic Citations	2,864	3,463	3,278	3,162
Parking and Compliance Citations	5,899	5,537	6,401	7,619
Traffic Accidents	512	531	456	494
Part I Arrests- Adult	93	78	92	105
Part I Arrests- Juvenile	7	4	10	9
Part II Arrests- Adult	506	609	739	660
Part II Arrests- Juvenile	32	21	17	20

* 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.

**Village of River Forest
Budget Detail By Account
Fiscal Year 2014 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 PROPOSED	CHG FY 2013-2014	% CHANGE
40	Police Department							
01-40-00-51-0100	Salaries Sworn	2,027,844	2,217,324	2,379,321	2,314,393	2,426,907	47,586	2.00%
01-40-00-51-0200	Salaries Regular	116,578	129,380	95,188	94,415	97,425	2,237	2.35%
01-40-00-51-0550	Crossing Guards	13,642	-	34,120	-	-	(34,120)	-100.00%
01-40-00-51-1500	Specialist Pay	25,473	25,369	25,700	27,561	27,000	1,300	5.06%
01-40-00-51-1600	Holiday Pay	97,376	96,073	98,931	98,931	108,274	9,343	9.44%
01-40-00-51-1700	Overtime	117,705	117,938	122,500	122,000	122,500	-	0.00%
01-40-00-51-1725	BADGE Overtime	10,888	13,425	16,997	16,997	19,600	2,603	15.31%
01-40-00-51-1727	IDOT STEP Overtime	-	15,618	14,547	14,547	14,547	-	0.00%
01-40-00-51-1750	Compensated Absences-Retiremt	-	-	-	39,000	-	-	-
01-40-00-51-1800	Educational Incentives	31,500	33,000	34,200	34,200	35,700	1,500	4.39%
01-40-00-51-1950	Insurance Refusal Reim	4,725	5,400	2,400	2,400	3,300	900	37.50%
	Personnel Services	2,445,730	2,653,526	2,823,904	2,764,444	2,855,253	31,349	1.11%
01-40-00-52-0320	FICA	7,980	8,710	5,900	5,668	6,040	140	2.37%
01-40-00-52-0325	Medicare	32,283	35,175	38,410	35,478	41,559	3,149	8.20%
01-40-00-52-0330	IMRF	10,461	16,763	12,920	14,212	11,165	(1,755)	-13.58%
01-40-00-52-0375	Fringe Benefits	-	-	1,440	1,440	1,800	360	25.00%
01-40-00-52-0400	Health Insurance	360,885	397,690	460,566	460,566	522,595	62,029	13.47%
01-40-00-52-0420	Health Insurance - Retirees	81,605	107,870	106,757	100,921	114,715	7,958	7.45%
01-40-00-52-0425	Life Insurance	7,828	1,716	1,656	1,656	1,713	57	3.44%
01-40-00-52-0430	HDHP Contributions	-	-	-	11,000	-	-	-
01-40-00-53-0009	Contribution to Police Pension	1,366,808	1,002,767	788,529	767,666	941,350	152,821	19.38%
	Benefits	1,867,850	1,570,691	1,416,178	1,398,607	1,640,937	224,759	15.87%
01-40-00-53-0200	Communications	6,180	408	780	780	780	-	0.00%
01-40-00-53-0380	Consulting Services	310	-	-	-	-	-	-
01-40-00-53-0385	Administrative Adjudication	16,312	17,762	21,705	19,400	27,020	5,315	24.49%
01-40-00-53-0410	IT Support	623	4,979	5,600	4,471	6,080	480	8.57%
01-40-00-53-0430	Animal Control	2,660	2,000	3,700	2,914	3,700	-	0.00%
01-40-00-53-3100	Maint of Equipment	11,405	15,110	15,630	13,630	14,850	(780)	-4.99%
01-40-00-53-3110	Maintenance of Radios	-	2,315	-	-	-	-	-
01-40-00-53-3200	Maintenance of Vehicles	42,668	44,678	45,263	49,318	45,263	-	0.00%
01-40-00-53-3600	Maintenance of Buildings	-	-	4,340	3,334	4,340	-	0.00%
01-40-00-53-4100	Training	15,721	13,060	17,560	17,560	17,560	-	0.00%
01-40-00-53-4150	Tuition Reimbursement	-	-	-	-	-	-	-
01-40-00-53-4200	Community Support Services	21,618	22,308	28,535	68,381	85,387	56,852	199.24%
01-40-00-53-4225	Badge Grant Programs	26,230	7,957	10,936	10,936	6,270	(4,666)	-42.67%
01-40-00-53-4250	Travel & Meeting	9,106	1,088	2,330	2,560	4,450	2,120	90.99%
01-40-00-53-4260	IDOT STEP Mileage	-	-	-	-	-	-	-
01-40-00-53-4300	Dues & Subscriptions	5,551	5,083	6,978	6,900	7,600	622	8.91%
01-40-00-53-4350	Printing	5,951	3,988	5,640	7,079	5,640	-	0.00%
01-40-00-53-4400	Medical & Screening	3,897	2,539	5,015	4,515	5,015	-	0.00%
01-40-00-53-5300	Advertising/Legal Notice	-	689	880	-	880	-	0.00%
01-40-00-53-5400	Damage Claims	9,314	529	-	-	-	-	-
	Contractual Services	177,546	144,493	174,892	211,778	234,835	59,943	34.27%
01-40-00-54-0100	Office Supplies	12,185	13,292	14,800	13,800	14,800	-	0.00%
01-40-00-54-0200	Gas & Oil	48,651	67,943	80,703	78,531	82,457	1,754	2.17%
01-40-00-54-0300	Uniforms Sworn Personnel	22,516	26,928	27,000	27,000	27,000	-	0.00%
01-40-00-54-0310	Uniforms Other Personnel	397	(69)	1,035	1,000	800	(235)	-22.71%
01-40-00-54-0400	Prisoner Care	1,675	2,380	2,608	2,057	2,608	-	0.00%
01-40-00-54-0600	Operating Supplies	44,611	29,758	14,068	14,068	9,868	(4,200)	-29.85%
01-40-00-54-0601	Radios	-	10,724	11,475	8,523	11,475	-	0.00%
01-40-00-54-0602	Firearms and Range Supplies	-	15,741	15,440	13,400	15,440	-	0.00%
01-40-00-54-0603	Evidence Supplies	-	4,924	6,100	5,200	6,100	-	0.00%
01-40-00-54-0605	DUI Expenditures	-	973	3,800	2,000	3,800	-	0.00%
01-40-00-54-0610	Drug Forfeiture Expenditures	9,539	6,067	6,000	2,500	6,000	-	0.00%
01-40-00-54-0615	Article 36 Exp	-	4,075	4,500	3,500	8,000	3,500	77.78%
	Materials & Supplies	139,574	182,735	187,529	171,579	188,348	819	0.44%
01-40-00-55-0500	Building Improvements	-	9,225	10,000	4,000	-	(10,000)	-100.00%
	Capital Outlay	-	9,225	10,000	4,000	-	(10,000)	-100.00%
01-40-00-57-5013	Transfer to CERF	102,503	293,715	115,695	115,695	146,407	30,712	26.55%
	Other Financing Uses	102,503	293,715	115,695	115,695	146,407	30,712	26.55%
01-40-90-51-0100	Salaries Sworn	50	(71)	-	-	-	-	-
01-40-90-51-0200	Salaries Regular	56	(599)	-	-	-	-	-

**Village of River Forest
Budget Detail By Account
Fiscal Year 2014 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 PROPOSED	CHG FY 2013-2014	% CHANGE
01-40-90-51-0550	Crossing Guards-District 90	22,978	20,659	-	-	-	-	-
	Personnel Services	23,084	19,989	-	-	-	-	-
								-
01-40-90-52-0320	FICA-District 90	1,417	1,238	2,115	-	-	(2,115)	-100.00%
01-40-90-52-0325	Medicare	334	288	495	-	-	(495)	-100.00%
01-40-90-52-0330	IMRF	49	31	-	-	-	-	-
01-40-90-52-0400	Health Insurance	(29)	(118)	-	-	-	-	-
	Benefits	1,771	1,440	2,610	-	-	(2,610)	-100.00%
								-
01-40-90-54-0310	Uniform-Crossing Guards-Dist90	180	378	-	-	-	-	-
01-40-90-54-0600	Operating Supplies	-	74	-	-	-	-	-
	Materials & Supplies	180	451	-	-	-	-	-
								-
01-40-91-51-0550	Crossing Guards-Grace Lutheran	2,177	1,227	-	-	-	-	-
	Personnel Services	2,177	1,227	-	-	-	-	-
								-
40	Police Department	4,760,416	4,877,491	4,730,808	4,666,103	5,065,780	334,972	7.08%

BUDGET SNAPSHOT

CATEGORY	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET
Personnel Services	\$2,217,392	\$ 2,283,607	\$ 2,170,065	\$ 2,327,427
Employee Benefits	\$1,042,340	\$ 1,095,876	\$975,816	\$ 1,289,125
Contractual Services	\$92,445	\$ 112,906	\$108,530	\$109,451
Commodities	\$54,593	\$ 59,467	\$68,787	\$58,299
Transfers	\$334,756	\$ 127,771	\$127,771	\$145,481
Total	\$3,741,526	\$ 3,679,627	\$3,450,969	\$ 3,929,783

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 2014 budget reflects an increase of \$188,264 for Contributions to Fire Pension due to adjustments in the mortality table utilized by the State of Illinois.

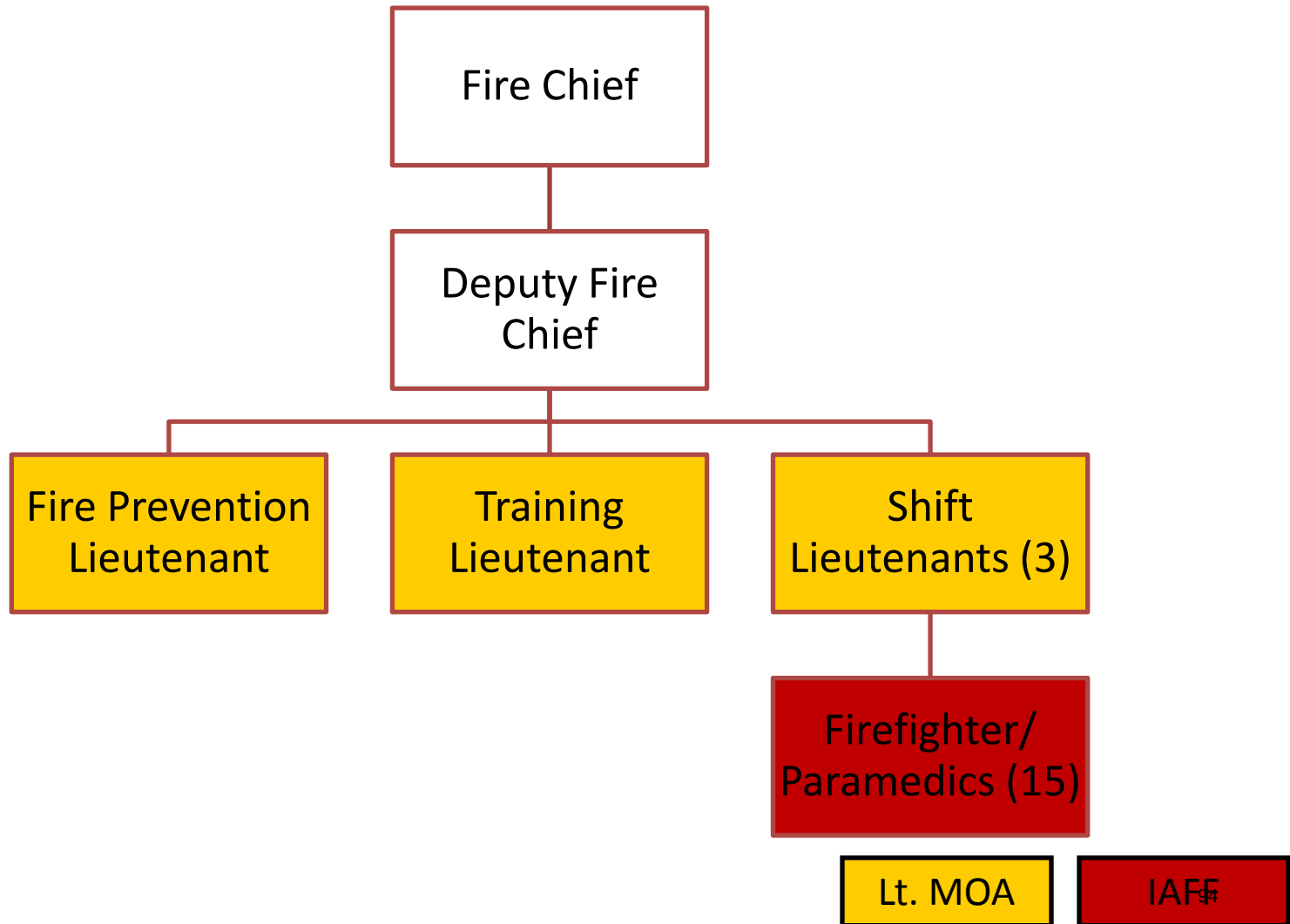
While the FY 2013 projected Overtime expense is \$55,000 less than the \$170,000 budgeted, the 2014 budget remains at \$170,000 to more accurately reflect historical expenditures.

The Budget also includes a \$17,710 increase for the Transfer to CERF to meet the demand of aging equipment.

PERSONNEL SUMMARY

	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 BUDGET
Sworn Officers	22	22	22
TOTAL FIRE FTEs	22	22	22

Fire Organizational Chart



LOOKING FORWARD: 2014 OBJECTIVES

Village Board Strategic Goal: Customer Service

1. Attain a Public Protection Class 2 (fire suppression rating class) through Insurance Service Offices (ISO).
2. View results of community survey and implement programs identified to be attainable and sustainable.
3. Maintain fire and safety awareness through public education in our schools and public outreach.

Village Board Strategic Goal: Quality of Life

1. Develop programs that support the effectiveness of the River Forest Citizen Corps Council and Medical Reserve Corp volunteers through training and exercise.
2. Upgrade self-contained breathing apparatus to the new standards established by the National Fire Protection Association (NFPA). Funds are included in the FY 2014 Budget to complete this goal.

Village Board Strategic Goal: Performance & Efficiency

1. Provide officer development training in incident management through the Incident Command System 'Blue Card' program.
2. Develop and implement specifications for the purchase of a 75' Quint aerial apparatus to include compressed air foam system (CAFS) for reduction of water use and minimize property damage in structure fires. Funds are included in the FY 2014 Budget to complete this goal.
3. Improve performance through advanced training, moving firefighters through Firefighter III certification and Lieutenants through Fire Officer II certification.
4. Improve response times by working with the West Suburban Consolidated Dispatch Center (WSCDC) to establish current and consistent policies on dispatch protocol.

REVIEWING THE YEAR: 2013 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 Risk (PPR) rating. Upon accomplishment this will provide property owners the ability to reduce their costs for fire insurance throughout our community.

Develop a community survey on Fire Department performance from those that use our service. This brief survey will ask to evaluate our level of service and will assist the Fire Department in identifying ways to improve our performance.

STATUS

Completed 26 public safety education programs community-wide, making contact with 1,671 residents, students and businesses.

Currently, the Village of River Forest enjoys an ISO PPR Class 3 rating. Improvements to Communication and Pre-Planning will continue this year and some additional equipment is aimed at improving the rating to a 2.

The survey is developed and deployment is planned for first quarter of 2013. This electronic survey includes questions from Fire, Police, Public Works and Administration.

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.

Advance all firefighters to level III certification through the Office of the State Fire Marshal & advance Lieutenants to Fire Officer II level.

Improve the examination process for initial eligibility and promotional advancement within the Fire Department.

Improve response times. Work closer with West Suburban Consolidated Dispatch Center in improving call processing times and work with Fire Officers on turn-out of apparatus. Streamline process with improvements to Mobile Data Computer (MDC) reporting.

STATUS

No new funding was available to purchase software. We continue to perform inspections with hard copy form and analyze low cost electronic options.

Twelve firefighters have completed FF III/Advanced Firefighter certification, with three remaining to take the training. Five of seven officers completed the FO II certification with two remaining to take this training.

The Board of Fire and Police Commissioners have agreed to accept CPAT certification for physical aptitude examination. This has streamlined the pre-employment examination process.

Business Analysis completed, with clean-up of location data. New modules from computer aided dispatch (CAD) will enhance the ability for dispatchers to process calls more efficiently. We will continue to work with the Dispatch Center to reduce response times.

VILLAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

GOALS

Improve public preparedness for all River Forest citizens with participation in Citizen Corp 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). This was part of FY 2012 goals but was placed on hold as the Village awaits a decision regarding grant funding and due to new NFPA requirements.

STATUS

Completed training in CPR/AED, First Aid, Sheltering, Fire Behavior and Damage Assessment.

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

This item is carried over to FY 2014 waiting for the new Self-contained breathing apparatus (SCBA) standards from NFPA. New standards are expected by Spring of 2013 and production of units by Fall of 2013. We continue to apply for grants that will provide funding for this equipment. Full funding is included in the FY 2014 Budget should the grant application not be successful.

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 2011		CALENDAR YEAR 2012		2013
	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)	1:20	1:19	1:20	1:17	1:20
Maintain Fire / Rescue Quality Standard of high priority response times at an average of 4:00 minutes or less as established in NFPA 1710 (4.1.2.1)	4:00	3:59	4:00	3:58	4:00
Customer complaints and/or public safety professional complaint of less than one percent of total call volume	<1%	0	<1%	0	0
Medical complaints filed by medical director and/or hospital personnel of less than one percent of total call volume	<1%	0	<1%	0	0
All commercial, multi-family, educational properties inspected once per year.	311	144	311	220	311

ACTIVITY MEASURES

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

Measure	2008	2009	2010	2011	2012
Fire Responses	987	938	1037	946	856
Building Fires	28	27	31	36	25
Cooking related Fires	61	57	63	43	59
Other Fires	23	14	25	11	24
Emergency Medical Responses	874	828	902	888	1,005
Hazardous Conditions (no fire)	102	77	115	102	54
Service Calls	224	202	235	214	205
Good Intent Call	320	298	326	299	265
False Alarms	227	263	242	236	207
Severe Weather	1	0	0	5	17
Total Calls for Service	1,860	1,766	1,939	1,834	1,861
Patient Contacts	867	852	927	836	1,022
ALS	452	402	443	414	508
BLS	415	450	484	422	514
Refused Transport	253	236	260	201	262
Simultaneous Calls	502	418	569	304	292
Percent of Simultaneous Calls	27.14%	23.11%	29.35%	16.58%	15.69%
Average Emergency Response Time	4:31	4:18	4:04	3:59	3:58
Dollar Value of Property	\$81,836,145	\$31,661,570	\$38,471,752	\$9,772,900	\$3,260,922
Saved	\$81,760,225	\$31,541,282	\$38,177,098	\$9,409,836	\$3,183,697
Percent Saved	99.91%	99.62%	99.23%	96.28%	97.63%
Loss	\$75,920	\$120,288	\$294,654	\$363,064	\$77,225
Public Education Programs/Contacts	43/3,678	39/1,587	56/2,087	31/1,772	26/1,671

**Village of River Forest
Budget Detail By Account
Fiscal Year 2014 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 PROPOSED	CHG FY 2013-2014	% CHANGE
50	Fire Department							
01-50-00-51-0100	Salaries Sworn	1,683,502	1,772,145	1,878,788	1,863,280	1,916,364	37,576	2.00%
01-50-00-51-1500	Specialist Pay	105,554	111,429	113,434	105,000	116,145	2,711	2.39%
01-50-00-51-1600	Holiday Pay	65,138	67,560	71,085	71,085	74,618	3,533	4.97%
01-50-00-51-1700	Overtime	222,747	215,401	170,000	115,000	170,000	-	0.00%
01-50-00-51-1750	Compensated Absences-Retiremt	-	36,357	34,200	-	34,200	-	0.00%
01-50-00-51-1800	Educational Incentives	14,675	14,500	16,100	15,700	16,100	-	0.00%
	Personnel Services	2,091,616	2,217,392	2,283,607	2,170,065	2,327,427	43,820	1.92%
01-50-00-51-1950	Insurance Refusal Reimb	2,400	2,400	2,400	2,400	2,400	-	0.00%
01-50-00-52-0100	ICMA Retirement Contract	5,449	6,948	7,301	7,153	7,382	81	1.11%
01-50-00-52-0325	Medicare	22,178	23,999	26,420	24,000	27,439	1,019	3.86%
01-50-00-52-0375	Fringe Benefits	-	-	960	960	1,200	240	25.00%
01-50-00-52-0400	Health Insurance	282,791	314,610	351,031	299,155	385,463	34,432	9.81%
01-50-00-52-0420	Health Insurance - Retirees	63,692	60,581	75,378	50,838	44,591	(30,787)	-40.84%
01-50-00-52-0425	Life Insurance	6,014	1,275	1,254	1,319	1,254	-	0.00%
01-50-00-52-0430	HDHP Contributions	-	-	-	-	-	-	-
01-50-00-53-0010	Contribution to Fire Pension	892,897	632,528	631,132	589,991	819,396	188,264	29.83%
	Benefits	1,275,421	1,042,340	1,095,876	975,816	1,289,125	193,249	17.63%
01-50-00-53-0200	Communications	4,828	848	1,056	1,000	1,056	-	0.00%
01-50-00-53-0410	Data Processing Support	845	498	1,320	1,310	1,620	300	22.73%
01-50-00-53-3100	Maintenance of Equipment	6,391	10,322	8,880	7,725	8,880	-	0.00%
01-50-00-53-3200	Maintenance of Vehicles	36,420	37,064	37,250	40,000	36,500	(750)	-2.01%
01-50-00-53-3300	Maint of Office Equipment	2,106	71	2,400	2,250	2,700	300	12.50%
01-50-00-53-3600	Maintenance of Buildings	-	-	8,500	6,500	4,250	(4,250)	-50.00%
01-50-00-53-4100	Training	5,822	11,094	13,750	11,500	15,450	1,700	12.36%
01-50-00-53-4200	Community Support Services	15,119	14,131	15,300	15,300	15,300	-	0.00%
01-50-00-53-4250	Travel & Meeting	919	1,564	5,600	4,285	5,300	(300)	-5.36%
01-50-00-53-4300	Dues & Subscriptions	1,669	2,334	3,690	3,500	3,235	(455)	-12.33%
01-50-00-53-4400	Medical & Screening	8,719	14,518	15,160	15,160	15,160	-	0.00%
01-50-00-53-5400	Damage Claims	-	-	-	-	-	-	-
	Contractual Services	82,838	92,445	112,906	108,530	109,451	(3,455)	-3.06%
01-50-00-54-0100	Office Supplies	2,640	2,780	2,800	2,750	2,800	-	0.00%
01-50-00-54-0200	Gas & Oil	13,639	10,600	13,017	12,237	12,849	(168)	-1.29%
01-50-00-54-0300	Uniforms Sworn Personnel	17,688	17,431	17,850	17,500	17,850	-	0.00%
01-50-00-54-0600	Operating Supplies	21,984	23,783	25,800	36,300	24,800	(1,000)	-3.88%
	Materials & Supplies	55,951	54,593	59,467	68,787	58,299	(1,168)	-1.96%
01-50-00-57-5013	Transfer to CERF	118,890	334,756	127,771	127,771	145,481	17,710	13.86%
	Other Financing Uses	118,890	334,756	127,771	127,771	145,481	17,710	13.86%
50	Fire Department	3,624,716	3,741,526	3,679,627	3,450,969	3,929,783	250,156	6.80%

Public Works- Administration & Operations

BUDGET SNAPSHOT

CATEGORY	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET
Personnel Services	\$ 440,576	\$ 456,158	\$ 445,227	\$ 472,714
Employee Benefits	\$ 206,829	\$ 230,136	\$ 554,949	\$ 239,067
Contractual Services	\$ 512,498	\$ 482,820	\$ 531,819	\$ 483,838
Commodities	\$ 154,149	\$ 175,046	\$ 172,452	\$ 182,295
Capital Outlay	\$ 84,694	\$ 530,870	\$ 14,746	\$ 840,930
Transfers	\$ 253,276	\$ 94,622	\$ 94,622	\$ 132,833
Total	\$ 1,652,022	\$ 1,969,652	\$ 1,813,815	\$ 2,351,677

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 2014 Budget includes the following:

Maintenance of Streets: The Budget reflects an increase of \$68,000 due to an expanded micro-surfacing project, resurfacing of the west Thatcher Avenue parking lot and additional street patching.

Dumping Fees: The Budget reflects a \$61,000 decrease as these funds have been reallocated to the Public Works Sanitation Budget.

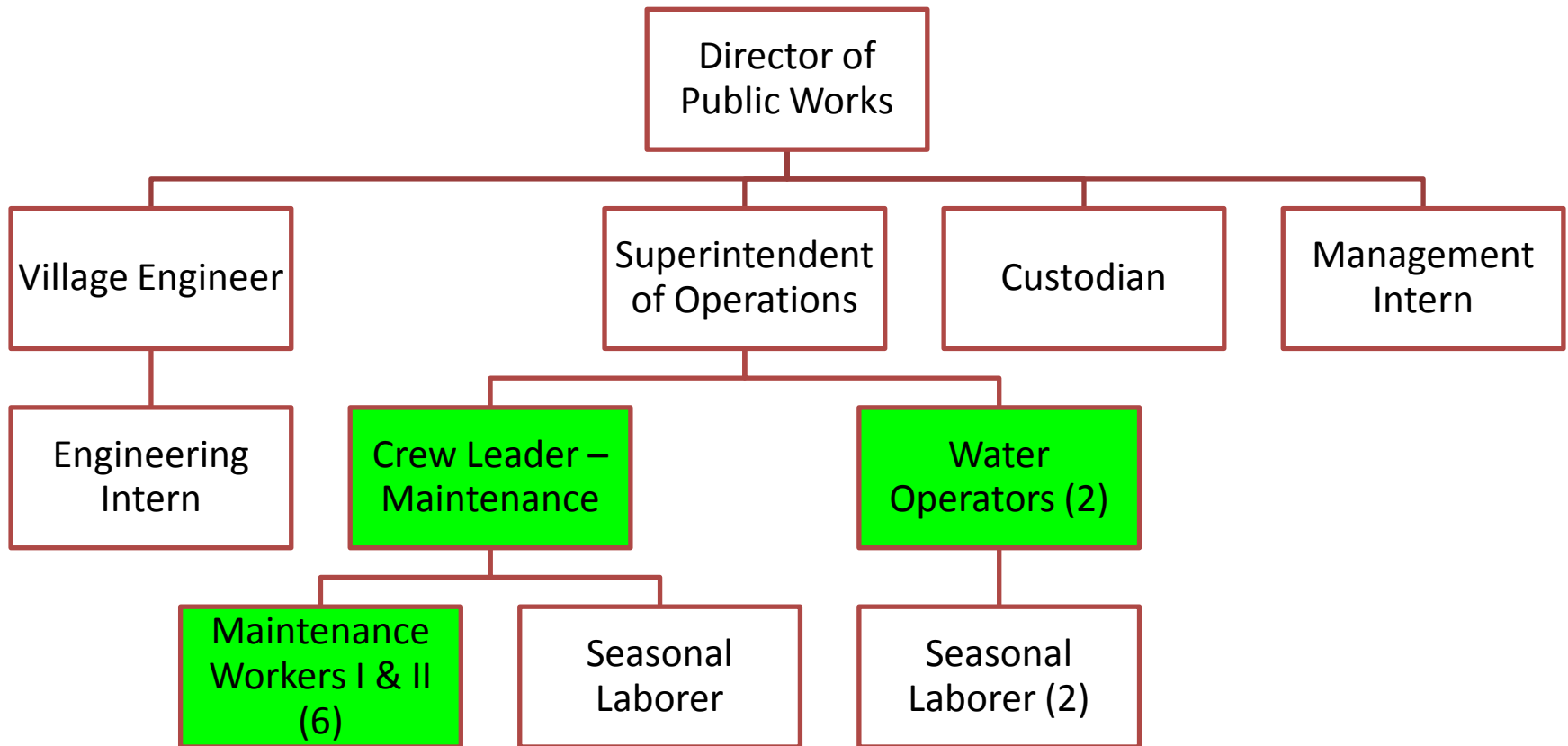
Capital Outlay: The Budget includes \$594,610 in expenditures for a Green Alleys Grant Project and the resurfacing of the alley between the 300 blocks of Ashland and Lathrop Avenues. The Village's share of these two projects is \$85,441. The Budget also includes \$246,320 for the Village's share of the Madison Street Corridor Streetscape Improvements.

Transfer to CERF: The Budget reflects an increase of \$38,211 to reflect an increase in the cost of replacement equipment and the inclusion of necessary future facility improvements throughout the Village.

PERSONNEL SUMMARY

	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 BUDGET
TOTAL PUBLIC WORKS FTEs	14	14	14

Public Works Organizational Chart



LOOKING FORWARD: 2014 OBJECTIVES

Village Board Strategic Goal: Performance & Efficiency

1. Explore intergovernmental opportunities for street sweeping services (outsource, share equipment, or jointly purchase equipment).
2. Improve in-house capabilities for detecting leaks within the Village's water distribution system. This objective will be accomplished with the recommended purchase of sounding equipment/technology (equipment is included in the 2014 Budget).

Village Board Strategic Goal: Quality of Life

1. Conduct Village-wide field survey to identify compliance with Village and IEPA cross-connection control regulations.
2. Purchase and plant an increased number of parkway trees (approximately 45 additional trees) in an effort to reforest the Village's parkways that have been affected by Emerald Ash Borer infestations and ash tree losses.
3. Paint and install anti-graffiti coatings on the retaining walls beneath four Canadian National Railroad (CNRR) bridges – Washington Boulevard, Central Avenue, Oak Avenue, and Chicago Avenue (Hawthorne Avenue was completed in FY 13). Also, re-grade and landscape beneath Washington Boulevard bridge.

Village Board Strategic Goal: Customer Service

1. Conduct customer satisfaction survey concerning services provided by the Public Works Department.
2. Coordinate annual household hazardous waste recycling event – in conjunction with the Illinois Environmental Protection Agency.

REVIEWING THE YEAR: 2013 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: PERFORMANCE & EFFICIENCY

GOALS	STATUS
Install Technology to Monitor the Water Level on the Staff Gage on the Lake Street bridge over the Des Plaines River	Completed
Incorporate Mobile Data Stations for Operations, Engineering, and Water and Sewer Personnel	Completed
Continue to Explore Intergovernmental Opportunities for Procuring Services (Engineering and Operational)	This is an ongoing goal as Staff will continue to explore intergovernmental opportunities.
Evaluate the Fall Leaf Collection Program and Explore Alternatives to Providing this Service More Efficiently and Cost Effectively	Completed; Changed collection process by eliminating dump trucks and utilizing pay loaders to expedite removal; Staff will continue to explore alternatives to providing this service annually.

VILLAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

GOALS	STATUS
Incorporate Alley Improvement Program into the Street Improvement Program, Eliminate Special Service Area Process and Associated Cost Share for Public Alley Improvements	Completed; Village Board supported continued use of Special Service Area process for alley improvements.
Ensure that the Worst Condition Rated Sidewalk is Replaced Village-wide	Completed; All condition "C" sidewalks are replaced at 100% cost to the Village.
Initiate a Multi-Year Program to Upgrade Lighting Beneath the Union Pacific Railroad Viaducts to Brighter and More Efficient LED Lighting	The Village has been approved for grant funding from the DCEO which will allow for the completion of the entire project in FY 13.
Subsequent to the approval of the Village's Letter of Map Revision (LOMR) Application to FEMA, Extend the Berm that Runs Along the North Side of Lake Street and River Oaks Drive	The Village suspended its LOMR application and submitted an application to the IDNR to extend the berm. The Village is waiting for a response from the IDNR.
Resume Ash Tree Injections to Combat the Emerald Ash Borer for the Purpose of Preserving the Village's Ash Tree Population	Completed; Approximately 300 trees injected each round

VILLAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOAL	STATUS
Implement Springbrook Work Order Module that will Initiate the Process of Tying Work Orders/Service Requests to other Data Maintained in the Springbrook Data Management System	Completed
Expand on the Utilization of the Connect CTY System to Communicate Time-Sensitive Information (water shutoffs, storm response and cleanup, etc.) to the Community	Completed and utilized as needed
Explore the Concept of Soliciting Proposals for Costs Associated with Inspections of Cross Connection Control Devices (Backflow Preventers)	To be completed in winter/spring 2013.

VILLAGE BOARD STRATEGIC GOAL: ECONOMIC DEVELOPMENT

GOAL	STATUS
Coordinate Landscape Improvements to the Planters Along Lake Street (between Lathrop Avenue and Thatcher Avenue) and Lantern Areas Located in the West and East Entry Areas of Lake Street	Completed

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 2012		FY 2013		FY 2014
	GOAL	ACTUAL	GOAL	ACTUAL (1 ST – 3 RD QUARTERS)	GOAL
Complete Tree Trimming/Pruning Service Requests Within 5 Working Days	95%	100%	95%	94% (141 of 150)	95%
Complete Service Requests for Unclogging Blocked Catch Basins Within 5 Working Days	95%	100%	98%	86% (6 of 7)	98%
Percent of Hydrants Out of Service More than 10 Working Days	< 1%	0%	0%	N/A (0 out of service)	0%
Replace Burned Out Traffic Signal Bulbs Within 8 Hours of Notification	99%	100%	100%	0% (0 of 2)	100%
Complete Service Requests for Patching Potholes Within 5 Working Days	95%	100%	98%	100% (4 of 4)	98%
Safety: Not More than 2 Employee Injuries Resulting in Lost Time	<= 2	3	2	1	2
Safety: Not More than 1 At-Fault Vehicle Accident	<= 1	0	1	0	1

ACTIVITY MEASURES

*Projected through the end of the fiscal year.

Measure	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013*
Street Sweeping (curb miles)	1,910	2,210	1,570	1,889	1,500
Street Sweeping Loads	52	57	55	45	40
Sign Repairs / Fabrication	77	229	172	444	150
Sewer Jetting (lineal feet)	19,671	21,935	30,149	40,945	22,000
Catch Basin Cleaning	319	188	766	35	225
Leaf Removal Loads	402	452	441	442	535
Leaf Removal (Tons)	1,752	1,974	1,637	1,894	1,677
Street Salting (Tons)	865	643	1,012	436	500
Trees Trimmed	1,501	1,279	1,745	1,341	1,550
Trees Removed	140	81	88	128	150
Trees Planted	174	156	44	145	135
Watering Young Trees	325	156	44	145	270
Tree Surgery	3	1	1	0	2
Ash Injections	0	0	273	0	288
Stumps Removed	118	79	101	127	150
Dutch Elm Cases (Village)	45	33	24	32	35
Dutch Elm Cases (Private)	44	21	15	14	20

**Village of River Forest
Budget Detail By Account
Fiscal Year 2014 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 PROPOSED	CHG FY 2013-2014	% CHANGE
60	Public Works-Operations							
01-60-01-51-0200	Salaries Regular	462,579	370,978	381,430	379,777	389,059	7,629	2.00%
01-60-01-51-1500	Certification Pay	7,170	7,500	7,500	7,950	7,950	450	6.00%
01-60-01-51-1700	Overtime	57,709	30,962	50,000	40,000	50,000	-	0.00%
01-60-01-51-1900	Performance Pay	9,218	10,255	-	-	-	-	-
01-60-01-51-1950	Insurance Refusal Reim	1,620	-	-	-	-	-	-
01-60-01-51-3000	Part-Time Salaries	21,967	20,881	17,228	17,500	25,705	8,477	49.20%
	Personnel Services	560,262	440,576	456,158	445,227	472,714	16,556	3.63%
01-60-01-52-0100	ICMA Retirement Contr	-	-	-	-	-	-	-
01-60-01-52-0320	FICA	34,259	26,945	28,128	25,605	29,287	1,159	4.12%
01-60-01-52-0325	Medicare	8,012	6,301	6,590	6,000	6,854	264	4.01%
01-60-01-52-0330	IMRF	50,141	48,538	61,306	391,857	53,735	(7,571)	-12.35%
01-60-01-52-0375	Fringe Benefits	1,200	2,160	2,688	2,688	4,080	1,392	51.79%
01-60-01-52-0400	Health Insurance	90,007	107,793	116,395	112,375	125,732	9,337	8.02%
01-60-01-52-0420	Health Insurance - Retirees	14,693	14,827	14,843	14,987	15,702	859	5.79%
01-60-01-52-0425	Life Insurance	1,163	264	186	237	186	-	0.00%
01-60-01-52-0430	HDHP Contributions	-	-	-	1,200	3,491	3,491	-
	Benefits	199,475	206,829	230,136	554,949	239,067	8,931	3.88%
01-60-01-53-0200	Communications	5,652	1,579	2,590	2,277	2,710	120	4.63%
01-60-01-53-0380	Consulting Services	275	-	15,000	-	7,000	(8,000)	-53.33%
01-60-01-53-0400	Secretarial Services	-	-	-	-	-	-	-
01-60-01-53-0410	IT Support	3,320	2,500	2,500	2,500	2,500	-	0.00%
01-60-01-53-1300	Inspections	64,087	-	-	-	-	-	-
01-60-01-53-1310	Julie Notifications	828	486	450	533	533	83	18.44%
01-60-01-53-3100	Maintenance of Equipment	1,125	836	1,000	950	2,500	1,500	150.00%
01-60-01-53-3200	Maintenance of Vehicles	10,513	9,555	15,900	19,000	18,000	2,100	13.21%
01-60-01-53-3400	Maintenance Traffic/St Lights	36,255	140,126	39,760	47,500	29,840	(9,920)	-24.95%
01-60-01-53-3550	Tree Maintenance	38,268	40,101	49,450	50,444	41,250	(8,200)	-16.58%
01-60-01-53-3600	Maintenance of Bldgs & Grounds	33,600	28,304	49,070	51,570	50,610	1,540	3.14%
01-60-01-53-3610	Maintenance Sidewalks	35,109	44,124	37,500	44,509	45,000	7,500	20.00%
01-60-01-53-3620	Maintenance Streets	-	87,236	117,000	138,486	185,000	68,000	58.12%
01-60-01-53-4100	Training	540	1,324	2,450	2,450	1,500	(950)	-38.78%
01-60-01-53-4250	Travel & Meeting	2,161	2,415	5,440	4,800	5,440	-	0.00%
01-60-01-53-4300	Dues & Subscriptions	3,119	1,821	2,100	1,900	2,425	325	15.48%
01-60-01-53-4400	Medical & Screening	704	1,628	1,110	900	1,280	170	15.32%
01-60-01-53-5300	Advertising/Legal Notice	574	166	500	-	250	(250)	-50.00%
01-60-01-53-5350	Dumping Fees	57,962	70,149	67,000	78,000	6,000	(61,000)	-91.04%
01-60-01-53-5400	Damage Claims	23,434	36,756	30,000	44,000	40,000	10,000	33.33%
01-60-01-53-5450	St Light Electricity	61,212	43,391	44,000	42,000	42,000	(2,000)	-4.55%
	Contractual Services	378,736	512,498	482,820	531,819	483,838	1,018	0.21%
01-60-01-54-0100	Office Supplies	2,756	792	3,600	3,600	4,850	1,250	34.72%
01-60-01-54-0200	Gas & Oil	34,207	41,982	34,686	36,002	37,800	3,114	8.98%
01-60-01-54-0310	Uniforms	4,340	4,412	5,350	4,800	5,425	75	1.40%
01-60-01-54-0500	Vehicle Parts	11,507	11,224	11,500	11,000	9,400	(2,100)	-18.26%
01-60-01-54-0600	Operating Supplies & Equipment	32,360	50,245	43,560	48,800	45,570	2,010	4.61%
01-60-01-54-0800	Trees	9,291	9,337	8,250	8,250	12,500	4,250	51.52%
01-60-01-54-2100	Snow & Ice Control	64,247	36,158	68,100	60,000	66,750	(1,350)	-1.98%
	Materials & Supplies	158,707	154,149	175,046	172,452	182,295	7,249	4.14%
01-60-07-55-1200	Street Improvements	286,624	84,694	-	-	-	-	-
01-60-01-55-1205	Streetscape Improvements	-	-	-	-	246,320	246,320	-
01-60-01-55-1250	Alley Improvements	-	-	530,870	14,746	594,610	63,740	12.01%
	Capital Outlay	286,624	84,694	530,870	14,746	840,930	310,060	58.41%
01-60-01-57-5013	Transfer to CERF	103,729	253,276	94,622	94,622	132,833	38,211	40.38%
	Other Financing Uses	103,729	253,276	94,622	94,622	132,833	38,211	40.38%
	Public Works-Operations	1,687,534	1,652,022	1,969,652	1,813,815	2,351,677	382,025	19.40%

Public Works Department- Sanitation

BUDGET SNAPSHOT

CATEGORY	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET
Personnel Services	\$ 0	\$ 0	\$ 0	\$ 0
Employee Benefits	\$ 0	\$ 0	\$ 0	\$ 0
Contractual Services	\$ 842,557	\$865,928	\$ 864,000	\$ 957,943
Commodities	\$ 2,893	\$2,000	\$ 1,831	\$ 2,000
Transfers	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 845,450	\$867,928	\$ 865,831	\$ 959,943

DEPARTMENT DESCRIPTION

This account provides for the Village's residential refuse, recycling and yard waste collection program. This service is performed contractually and provides for once per week refuse and recycling collection year-round, and once per week yard waste collection for eight months of the year. 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. Solid waste is collected from the alley for approximately 500 residences.

The Village is under contract with the Roy Strom Refuse Removal Co. for the collection and disposal of solid waste that expires on April 30, 2015. The contract provides for annual rate increases between 2% and 4% that are based on the Consumer Price Index.

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

BUDGET ANALYSIS

The 2014 Budget includes a \$20,390 increase for Collection & Disposal, which is a 2.35% increase for the Roy Strom Refuse Removal contract per the Consumer Price Index.

The Budget also includes \$71,625 in Leaf Disposal expenses which were reallocated from the Public Works Operations Budget.

PERSONNEL SUMMARY

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

**Village of River Forest
Budget Detail By Account
Fiscal Year 2014 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 PROPOSED	CHG FY 2013-2014	% CHANGE
60	Public Works-Sanitation							
01-60-05-53-5500	Collection & Disposal	815,146	842,557	865,928	864,000	886,318	20,390	2.35%
01-60-05-53-5510	Leaf Disposal	-	-	-	-	71,625	71,625	
	Contractual Services	815,146	842,557	865,928	864,000	957,943	92,015	10.63%
01-60-05-54-0600	Operating Supplies	2,000	2,893	2,000	1,831	2,000	-	0.00%
	Materials & Supplies	2,000	2,893	2,000	1,831	2,000	-	0.00%
							-	
	Public Works-Sanitation	817,146	845,450	867,928	865,831	959,943	92,015	10.60%
							-	
							-	

Water and Sewer Fund

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

Public Works Department- Water & Sewer

BUDGET SNAPSHOT

CATEGORY	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET
Personnel Services	\$ 559,569	\$ 573,332	\$ 567,150	\$ 600,849
Employee Benefits	\$ 275,973	\$ 272,663	\$ 341,598	\$ 280,261
Contractual Services	\$ 637,751	\$ 375,547	\$ 413,307	\$ 408,875
Commodities	\$ 1,068,572	\$ 1,336,579	\$ 1,345,031	\$ 1,541,979
Capital Outlay	\$ 101,658	\$ 543,700	\$ 400,706	\$ 719,440
Depreciation	\$ 186,454	\$ 158,000	\$ 189,000	\$ 192,000
Debt Service	\$ 42,855	\$ 179,305	\$ 179,305	\$ 180,005
Transfers	\$ 0	\$ 54,089	\$ 54,089	\$ 70,384
Total	\$ 2,872,832	\$ 3,493,215	\$ 3,490,186	\$ 3,993,793

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 fire fighting 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 2014 Budget:

Water from Chicago: On January 1st of 2012 and 2013, the City of Chicago increased water rates by 25% and 15%, respectively. On January 1, 2014, the Village will experience another water rate increase of 15% which is the third of four scheduled water rates increases. Chicago's water rate increase, in conjunction with a projected static consumption (compared to budgeted consumption in FY 13), results in an estimated increase of \$205,000.

Sewer Main Relining & Repair: The Budget includes \$100,000 for miscellaneous sewer main repairs and to reline combined sewer mains that are showing signs of failure.

Water System Improvements: The Budget includes \$489,000 for water main replacement on Thatcher Avenue and replacement of a valve on Hawthorne Avenue.

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 2009	FY 2010	FY 2011	FY 2012	FY 2013*
Water Pumped from Chicago (million gallons)	385.59	488.6	527.55	467.96	500
Water Pumped To Residents (million gallons)	554.12	514.78	541.25	484.06	510
Daily High (million gallons)	1.86	1.76	1.85	1.68	1.80
Daily Low (million gallons)	1.25	1.13	1.2	1.02	1.04
Daily Average (million gallons)	1.52	1.41	1.51	1.31	1.45
Meters Installed	1144	295	33	36	140
Service Calls	1,604	1,183	1,532	2,344	2,400
Water Main Breaks	9	5	9	10	9
Service Line Breaks	15	5	12	9	12
Exercised Valves	110	353	246	247	240
JULIE Locates	73	661	945	1,155	1,020

**Village of River Forest
Budget Detail By Account
Fiscal Year 2014 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 PROPOSED	CHG FY 2013-2014	% CHANGE
02	Water & Sewer Fund							
02-00-00-42-2360	Permit Fees	37,245	41,793	-	1,300	1,500	1,500	
	Licenses & Permits	37,245	41,793	-	1,300	1,500	1,500	
02-00-00-43-3100	Water Sales	2,149,931	2,288,039	2,352,834	2,478,196	2,773,101	420,267	17.86%
02-00-00-43-3150	Sewer Sales	348,789	546,265	850,251	879,647	968,755	118,504	13.94%
02-00-00-43-3160	Water Penalties	4,130	19,845	22,000	39,167	41,125	19,125	86.93%
02-00-00-43-3515	NSF Fees	-	-	-	-	-	-	
	Charges for Services	2,502,850	2,854,149	3,225,085	3,397,010	3,782,981	557,896	17.30%
02-00-00-45-5100	Interest	12,909	2,655	4,000	2,901	2,900	(1,100)	-27.50%
02-00-00-45-5200	Net Change in Fair Value	(3,324)	(1,115)	-	(105)	-	-	
	Interest	9,585	1,540	4,000	2,796	2,900	(1,100)	-27.50%
02-00-00-46-6410	Miscellaneous	9,749	1,980	1,500	900	1,500	-	0.00%
02-00-00-46-6580	Sale of Meters	3,244	10,494	3,000	5,000	3,000	-	0.00%
	Miscellaneous	12,993	12,474	4,500	5,900	4,500	-	0.00%
02-00-00-48-8000	Sale of Property	13,500	-	-	-	-	-	
	Other Financing Sources	13,500	-	-	-	-	-	
	Revenue	2,576,173	2,909,956	3,233,585	3,407,006	3,791,881	558,296	17.27%

**Village of River Forest
Budget Detail By Account
Fiscal Year 2014 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 PROPOSED	CHG FY 2013-2014	% CHANGE
60	Public Works							
02-60-06-51-0200	Salaries Regular	468,899	519,458	536,022	532,000	565,166	29,144	5.44%
02-60-06-51-1500	Specialists Pay	120	-	-	-	-	-	-
02-60-06-51-1700	Overtime	14,431	10,759	14,500	11,000	12,000	(2,500)	-17.24%
02-60-06-51-1900	Performance Pay	7,918	15,214	-	-	-	-	-
02-60-06-51-1950	Insurance Refusal Reimb	180	375	450	450	300	(150)	-33.33%
02-60-06-51-3000	Part-Time Salaries	9,607	13,763	22,360	23,700	23,383	1,023	4.58%
	Personnel Services	501,155	559,569	573,332	567,150	600,849	27,517	4.80%
02-60-06-52-0320	Fica	30,275	34,087	35,809	35,300	37,540	1,731	4.83%
02-60-06-52-0321	Other Post Employment Benefits	-	-	-	-	-	-	-
02-60-06-52-0325	Medicare	7,102	7,999	8,411	8,300	8,836	425	5.05%
02-60-06-52-0330	IMRF	43,896	60,394	78,396	131,645	69,358	(9,038)	-11.53%
02-60-06-52-0331	IMRF Net Pension Obligation	22,489	23,075	-	23,074	-	-	-
02-60-06-52-0375	Fringe Benefits	-	1,920	2,496	2,496	4,380	1,884	75.48%
02-60-06-52-0400	Health Insurance	106,922	131,986	142,528	135,675	149,147	6,619	4.64%
02-60-06-52-0420	Health Insurance - Retirees	4,249	4,658	4,732	3,407	4,657	(75)	-1.58%
02-60-06-52-0421	Other Post Employment Benefits	65,745	11,555	-	-	-	-	-
02-60-06-52-0425	Life Insurance	1,142	299	291	301	291	-	0.00%
02-60-06-52-0430	HDHP Contributions	-	-	-	1,400	6,052	6,052	-
	Benefits	281,821	275,973	272,663	341,598	280,261	7,598	2.79%
02-60-06-53-0100	Electricity	50,272	37,908	40,000	38,000	37,200	(2,800)	-7.00%
02-60-06-53-0200	Communications	5,532	2,533	5,280	4,600	5,100	(180)	-3.41%
02-60-06-53-0300	Auditing	9,499	9,750	10,140	10,140	11,154	1,014	10.00%
02-60-06-53-0380	Consulting Services	30,296	61,442	31,000	68,000	10,000	(21,000)	-67.74%
02-60-06-53-0410	IT Support	9,758	15,813	16,551	16,500	17,400	849	5.13%
02-60-06-53-1300	Inspections	20,590	11,640	1,980	630	1,100	(880)	-44.44%
02-60-06-53-1310	Julie Participation	1,699	1,001	1,050	1,243	1,247	197	18.73%
02-60-06-53-2100	Bank Fees	4,521	5,675	8,564	4,665	5,510	(3,054)	-35.66%
02-60-06-53-2200	Liability Insurance	29,712	29,919	28,723	28,369	27,845	(878)	-3.06%
02-60-06-53-3050	Water System Maintenance	90,541	130,329	73,500	98,600	91,500	18,000	24.49%
02-60-06-53-3055	Hydrant Maintenance	68,625	28,708	25,000	25,000	40,000	15,000	60.00%
02-60-06-53-3200	Maintenance of Vehicles	14,174	2,809	5,000	13,600	5,000	-	0.00%
02-60-06-53-3300	Maint of Office Equipment	-	783	250	950	250	-	0.00%
02-60-06-53-3600	Maintenance of Buildings	17,474	9,351	8,620	10,800	15,340	6,720	77.96%
02-60-06-53-3620	Maintenance of Streets	8,216	194,992	6,000	14,330	32,500	26,500	441.67%
02-60-06-53-3630	Overhead Sewer Program	-	-	67,000	38,180	59,000	(8,000)	-11.94%
02-60-06-53-3640	Sewer/Catch Basin Repair	86,420	63,395	5,000	15,750	11,000	6,000	120.00%
02-60-06-53-4100	Training	565	275	2,350	400	900	(1,450)	-61.70%
02-60-06-53-4250	Travel & Meeting	849	1,365	2,830	2,300	2,030	(800)	-28.27%
02-60-06-53-4300	Dues & Subscriptions	748	369	840	400	550	(290)	-34.52%
02-60-06-53-4350	Printing	947	4,242	7,229	4,000	6,829	(400)	-5.53%
02-60-06-53-4400	Medical & Screening	411	56	850	350	570	(280)	-32.94%
02-60-06-53-4480	Water Testing	1,490	2,614	4,290	4,000	4,100	(190)	-4.43%
02-60-06-53-5300	Advertising/Legal Notice	694	528	500	-	250	(250)	-50.00%
02-60-06-53-5350	Dumping Fees	33,956	18,932	20,000	11,000	20,000	-	0.00%
02-60-06-53-5400	Damage Claims	10,428	3,324	3,000	1,500	2,500	(500)	-16.67%
	Contractual Services	497,416	637,751	375,547	413,307	408,875	33,328	8.87%
02-60-06-54-0100	Office Supplies	1,696	1,675	3,100	1,395	1,800	(1,300)	-41.94%
02-60-06-54-0200	Gas & Oil	10,624	16,371	15,446	15,066	15,819	373	2.41%
02-60-06-54-0310	Uniforms	1,292	1,014	1,475	1,400	1,450	(25)	-1.69%
02-60-06-54-0500	Vehicle Parts	2,755	9,866	6,000	6,000	6,000	-	0.00%
02-60-06-54-0600	Operating Supplies	33,615	79,484	32,900	32,500	31,700	(1,200)	-3.65%
02-60-06-54-1300	Postage	4,859	5,272	7,658	8,670	10,210	2,552	33.32%
02-60-06-54-2200	Water from Chicago	1,020,990	954,889	1,270,000	1,280,000	1,475,000	205,000	16.14%
	Materials & Supplies	1,075,830	1,068,572	1,336,579	1,345,031	1,541,979	205,400	15.37%
02-60-06-55-0500	Building Improvements	-	-	68,500	68,500	16,000	(52,500)	-76.64%
02-60-06-55-1100	Overhead Sewer Project	49,806	87,121	-	-	-	-	-
02-60-06-55-1150	Sewer System Improvements	-	-	100,000	86,804	100,000	-	0.00%
02-60-06-55-1300	Water System Improvements	1,453	14,537	120,000	129,277	489,000	369,000	307.50%
02-60-06-55-1400	Meter Replacement Program	-	-	24,000	23,830	25,000	1,000	4.17%
02-60-06-55-9100	Street Improvements	18,375	-	231,200	92,295	89,440	(141,760)	-61.31%
	Capital Outlay	69,634	101,658	543,700	400,706	719,440	175,740	32.32%
02-60-06-55-0010	Depreciation Expense	155,998	186,454	158,000	189,000	192,000	34,000	21.52%
	Depreciation	155,998	186,454	158,000	189,000	192,000	34,000	21.52%
02-60-06-56-0070	Series 08B Principal	-	-	140,000	140,000	145,000	5,000	3.57%
02-60-06-56-0071	Series 08B Interest	46,568	42,855	39,305	39,305	35,005	(4,300)	-10.94%

**Village of River Forest
Budget Detail By Account
Fiscal Year 2014 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 PROPOSED	CHG FY 2013-2014	% CHANGE
	Debt Service	46,568	42,855	179,305	179,305	180,005	700	0.39%
02-60-06-57-5013	Transfer to CERF	-	-	54,089	54,089	70,384	16,295	30.13%
	Other Financing Uses	-	-	54,089	54,089	70,384	16,295	30.13%
	Expense	2,628,421	2,872,832	3,493,215	3,490,186	3,993,793	500,578	14.33%

**VILLAGE OF RIVER FOREST, ILLINOIS
WATER AND SEWER FUND THREE-YEAR PROJECTIONS
FISCAL YEAR 2014 BUDGET**

	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 ESTIMATED	FY 2014 BUDGET	2015 PROJECTED	2016 PROJECTED
REVENUES						
Permit Fees	41,793	-	1,300	1,500	1,500	1,500
Water Sales	2,288,039	2,352,834	2,478,196	2,773,101	3,045,605	3,253,315
Sewer Sales	546,265	850,251	879,647	968,755	1,024,458	1,057,856
Penalties on Water	19,845	22,000	39,167	41,125	43,181	45,340
Interest	2,655	4,000	2,901	2,900	3,500	3,500
Net (Gain) Loss on Investments	(1,115)	-	(105)	-	-	-
Miscellaneous	1,980	1,500	900	1,500	1,500	1,500
Sale of Meters	10,494	3,000	5,000	3,000	3,000	3,000
Sale of Property	-	-	-	-	-	-
TOTAL REVENUES	2,909,956	3,233,585	3,407,006	3,791,881	4,122,744	4,366,011
EXPENSES						
Personnel Services	559,569	573,332	567,150	600,849	617,306	634,213
Benefits	275,971	272,663	341,598	280,261	284,365	303,270
Contractual Services	724,874	375,547	413,307	408,875	402,088	410,507
Commodities	1,068,573	1,336,579	1,345,031	1,541,979	1,764,569	1,992,096
Debt Service	42,855	179,305	179,305	180,005	181,255	181,230
Transfer to CERF	-	54,089	54,089	70,384	71,792	73,228
Depreciation	186,454	158,000	189,000	192,000	195,840	199,757
Total Operating Expenses	2,858,296	2,949,515	3,089,480	3,274,353	3,517,215	3,794,301
Capital Outlay	14,536	543,700	400,706	719,440	681,000	706,900
TOTAL EXPENSES	2,872,832	3,493,215	3,490,186	3,993,793	4,198,215	4,501,201
Revenues over Operating Expenses	51,660	284,070	317,526	517,528	605,529	571,710
Revenue over Expenses excluding Depreciation (non-cash)	223,578	(101,630)	105,820	(9,912)	120,369	64,567
Cash and Investments	884,040	782,410	989,860	979,948	1,100,317	1,164,884
Reserve as a % of Operating Expenses	28.61%	23.90%	30.23%	27.86%	29.00%	30.70%
Target Operating Reserve (25% of Subsequent Year Operating Expenses)	772,370	818,588	818,588	879,304	948,575	948,575
Capital Reserve	111,670	(36,178)	171,272	100,644	151,742	216,309

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

REVENUES			
FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET
\$ 281,128	\$ 224,364	\$ 241,041	\$ 226,472

EXPENDITURES (INCLUDING TRANSFERS)			
FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET
\$ 222,000	\$ 222,431	\$ 221,816	\$ 221,706

FUND BALANCE		
April 30, 2012 ACTUAL	April 30, 2013 PROJECTED	April 30, 2014 PROJECTED
\$ 116,417	\$ 135,642	\$ 140,408

DESCRIPTION

Debt Service Fund expenditures include principal, interest and fees associated with the 2005 Library Improvement Bonds and the 2008A General Obligation Bonds, which were used for Street Improvements. Revenues utilized to fund debt service payments are derived from property taxes.

The Village's Bond Rating was upgraded to 'AA+' from 'AA' with a stable outlook by Standard & Poor's in February 2012 reflecting continued very strong financial performance and the adoption of additional financial management policies. The improved Bond Rating will reduce the Village's future borrowing costs.

BUDGET ANALYSIS

Principal and interest expenditures remain fairly flat. Total outstanding general obligation debt as of April 30, 2013 will be \$762,048. A full schedule of debt service accompanies this budget.

LEGAL DEBT MARGIN

Assessed Valuation – 2011	\$573,104,464
Legal Debt Limit – 8.625% of Assessed Valuation	\$ 49,430,260
Amount of Debt Applicable to Limit	<u>700,000</u>
Legal Debt Margin	<u>\$ 48,730,260</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 2014 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 PROPOSED	CHG FY 2013-2014	% CHANGE
05	Debt Service Fund							
05-00-00-41-1000	Prior Yrs Taxes	99,084	178,196	108,355	124,924	110,674	2,319	2.14%
05-00-00-41-1021	Property Taxes Current	101,438	102,834	115,989	115,920	115,608	(381)	-0.33%
	Property Taxes	200,522	281,030	224,344	240,844	226,282	1,938	0.86%
05-00-00-45-5100	Interest	479	98	20	197	190	170	850.00%
	Interest	479	98	20	197	190	170	850.00%
	Revenue	201,000	281,128	224,364	241,041	226,472	2,108	0.94%
05-00-00-53-2100	Bank Fees	885	885	1,500	885	1,500	-	0.00%
	Contractual Services	885	885	1,500	885	1,500	-	0.00%
05-00-00-56-0020	Series 05 Principal (Library)	40,000	40,000	40,000	40,000	45,000	5,000	12.50%
05-00-00-56-0021	Series 05 Interest (Library)	14,433	12,913	11,353	11,353	9,753	(1,600)	-14.09%
05-00-00-56-0060	Series 08A Principal	140,000	145,000	150,000	150,000	150,000	-	0.00%
05-00-00-56-0061	Series 08A Interest	26,353	23,203	19,578	19,578	15,453	(4,125)	-21.07%
	Debt Service	220,785	221,115	220,931	220,931	220,206	(725)	-0.33%
	Expense	221,670	222,000	222,431	221,816	221,706	(725)	-0.33%

Debt Service Schedules

PRINCIPAL AND INTEREST PAYMENTS

Tax Levy Year	General Obligation Series 2005	General Obligation Series 2008A	Total
2012	54,753	165,453	220,206
2013	52,885	165,953	218,838
2014	51,018	165,760	216,778
2015	54,150		54,150
2016	52,076		52,076
	<u>\$ 264,882</u>	<u>\$ 497,166</u>	<u>\$ 762,048</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			Interest Due On			
	Principal	Interest	Totals	Jun 1	Amount	Dec 1	Amount
2012	45,000	9,753	54,753	2013	4,877	2013	4,877
2013	45,000	7,885	52,885	2014	3,943	2014	3,943
2014	45,000	6,018	51,018	2015	3,009	2015	3,009
2015	50,000	4,150	54,150	2016	2,075	2016	2,075
2016	50,000	2,076	52,076	2017	1,036	2017	1,036
	<u>\$ 235,000</u>	<u>\$ 29,882</u>	<u>\$ 264,882</u>		<u>\$ 14,940</u>		<u>\$ 14,940</u>

Debt Service Schedules

2008A General Obligation Bonds (Street Improvement Bonds)

Date of Issue	December 15, 2008
Date of Maturity	December 1, 2015
Authorized Issue	\$1,035,000
Denomination of Bonds	\$5,000
Interest Rates	2.0% - 3.6%
Interest Dates	December 1 and June 1
Principal Maturity Date	December 1
Payable at	Deutsche Bank National Trust Company
Purpose	Street Improvements

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due On			
	Principal	Interest	Totals	Jun 1	Amount	Dec 1	Amount
2012	150,000	15,453	165,453	2013	7,726	2013	7,727
2013	155,000	10,953	165,953	2014	5,477	2014	5,476
2014	160,000	5,760	165,760	2017	2,880	2017	2,880
	<u>\$ 465,000</u>	<u>\$ 32,166</u>	<u>\$ 497,166</u>		<u>\$ 16,083</u>		<u>\$ 16,083</u>

Debt Service Schedules

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	Deutsche Bank National Trust Company
Purpose	Water Improvements

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Bond Numbers	Tax Levy			Interest Due On			
		Principal	Interest	Totals	Jun 1	Amount	Dec 1	Amount
2012		145,000	34,605	179,605	2013	17,302	2013	17,303
2013		150,000	30,255	180,255	2014	15,128	2014	15,127
2014		155,000	25,230	180,230	2015	12,615	2015	12,615
2015		160,000	19,650	179,650	2016	9,825	2016	9,825
2016		165,000	13,570	178,570	2016	6,785	2016	6,785
2017		170,000	6,970	176,970	2017	3,485	2017	3,485
		<u>\$ 945,000</u>	<u>\$ 130,280</u>	<u>\$ 1,075,280</u>		<u>\$ 65,140</u>		<u>\$ 65,140</u>

Pension Trust Funds

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.

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

CONTRIBUTIONS / INVESTMENT INCOME			
FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET
\$ 1,561,755	\$ 1,948,340	\$ 1,714,697	\$ 2,198,888

EXPENDITURES (DEDUCTIONS)			
FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET
\$ 1,729,480	\$ 1,873,668	\$ 1,756,358	\$ 1,924,925

NET ASSESTS		
April 30, 2012 ACTUAL	April 30, 2013 PROJECTED	April 30, 2014 PROJECTED
\$ 19,025,637	\$ 18,983,976	\$ 19,257,939

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 actuarial assumed rate of return was changed from 6.5% to 7.0% in Fiscal Year 2013. While the Village's 2013 contribution of \$788,529 reflected a 25% reduction over the 2012 Budget due to a change in State law which extended the actuarial funding requirement from 100% in 2033 to 90% in 2040, the 2014 Budget includes a 19% increase due to a change in actuarial assumptions from the 1971 mortality table to the 2000 table .

The governing act requires that the fund establish and maintain a reserve equal to 90% of the actuarial requirement of the Fund by the year 2040. According to the independent actuary's report, as of May 1, 2012, the Fund had accrued liabilities of \$30.80 million and actuarial value of assets of \$19.85 million.

Since the Police Pension Fund is a defined benefit plan, the expenditures budget is reflective of the actual payments to be made in 2014. Investment losses and legislative enhancements of pension benefits will result in increases of the employer's contribution.

**Village of River Forest
Budget Detail By Account
Fiscal Year 2014 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 PROPOSED	CHG FY 2013-2014	% CHANGE
09	Police Pension Fund							
09-00-00-45-5100	Interest	314,145	484,542	330,000	386,721	375,000	45,000	13.64%
09-00-00-45-5150	Dividend Income	139,708	-	-	-	-	-	-
09-00-00-45-5200	Net Change in Fair Value	1,575,534	(155,551)	582,255	316,500	620,000	37,745	6.48%
	Interest	2,029,387	328,991	912,255	703,221	995,000	82,745	9.07%
09-00-00-46-6410	Miscellaneous Revenue	170	500	-	-	-	-	-
09-00-00-46-7400	Purchase of Pension Time	-	-	-	-	-	-	-
	Miscellaneous	170	500	-	-	-	-	-
09-00-00-41-1100	Employer Contribution	1,366,837	1,002,767	788,529	767,666	941,350	152,821	19.38%
09-00-00-46-7350	Employee Contribution	219,916	229,497	247,556	243,810	262,538	14,982	6.05%
	Grants & Contributions	1,586,754	1,232,264	1,036,085	1,011,476	1,203,888	167,803	16.20%
	Revenue	3,616,311	1,561,755	1,948,340	1,714,697	2,198,888	250,548	12.86%
09-00-00-52-6100	Pensions	1,605,316	1,661,715	1,772,078	1,678,152	1,832,266	60,188	3.40%
09-00-00-52-6150	Pension Refund	-	-	25,000	-	-	(25,000)	-100.00%
	Benefits	1,605,316	1,661,715	1,797,078	1,678,152	1,832,266	35,188	1.96%
09-00-00-53-0300	Audit Services	1,565	1,625	1,690	1,690	1,859	169	10.00%
09-00-00-53-0350	Actuarial Services	2,500	3,050	3,000	3,500	3,750	750	25.00%
09-00-00-53-0360	Payroll Services	14,915	16,260	16,000	19,000	24,400	8,400	52.50%
09-00-00-53-0380	Consulting Services	42,539	34,280	32,000	32,000	32,000	-	0.00%
09-00-00-53-0420	Legal Services	6,341	4,196	10,000	7,500	10,000	-	0.00%
09-00-00-53-2100	Bank Fees	155	273	400	700	800	400	100.00%
09-00-00-53-4100	Training	-	-	4,000	400	4,000	-	0.00%
09-00-00-53-4250	Travel & Meeting	9,411	2,537	2,000	1,100	2,000	-	0.00%
09-00-00-53-4300	Dues & Subscriptions	758	775	4,350	4,616	4,800	450	10.34%
09-00-00-53-4400	Medical & Screening	3,275	1,300	1,950	1,700	1,950	-	0.00%
09-00-00-53-5300	Advertising/Legal Notice	-	-	200	-	100	(100)	-50.00%
09-00-00-54-3100	Misc Expenditures	3,474	3,470	1,000	6,000	7,000	6,000	600.00%
	Contractual Services	84,934	67,765	76,590	78,206	92,659	16,069	20.98%
	Expense	1,690,250	1,729,480	1,873,668	1,756,358	1,924,925	51,257	2.74%

Fire Pension Fund

BUDGET SNAPSHOT

CONTRIBUTIONS / INVESTMENT INCOME			
FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET
\$ 833,003	\$ 1,391,147	\$ 1,348,565	\$ 1,656,111

EXPENDITURES (DEDUCTIONS)			
FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET
\$ 1,200,619	\$ 1,405,923	\$ 1,272,693	\$ 1,387,231

NET ASSETS		
April 30, 2012 ACTUAL	April 30, 2013 PROJECTED	April 30, 2014 PROJECTED
\$ 13,489,939	\$ 13,565,811	\$ 13,834,691

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 2014 contribution of \$819,396 reflects the amount of property tax revenues expected to be collected during the fiscal year. The 2011 property tax levy, which is collected in calendar year 2012, is based on an actuarial analysis that incorporated changes in State law which extended the actuarial funding requirement from 100% in 2033 to 90% in 2040 and changed the actuarial cost method to Projected Unit Credit from Entry Age Normal. In addition, the assumption for the investment rate of return was decreased to 7.0% from 7.5% to more closely match actual experience. The 2012 property tax levy incorporates a change from the 1971 mortality table to the 2000 mortality table to more accurately reflect expected lifespans. This change is a significant driver in the \$188,264 increase in Employer Contributions for FY 2014. According to the independent actuary's report, as of May 1, 2012, the Fund has accrued liabilities of \$22.48 million and actuarial value of assets of \$14.2 million.

Since the Firefighters' Pension Fund is a defined benefit plan, the expenditures budget is reflective of the actual payments to be made in 2014. Investment losses and legislative enhancements of pension benefits will result in changes to the employer's contribution.

**Village of River Forest
Budget Detail By Account
Fiscal Year 2014 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 PROPOSED	CHG FY 2013-2014	% CHANGE
10	Fire Pension Fund							
10-00-00-45-5100	Interest/Dividends	216,728	233,053	200,000	218,983	220,000	20,000	10.00%
10-00-00-45-5200	Net Change in Fair Value	1,100,800	(210,514)	376,905	357,600	423,168	46,263	12.27%
	Interest	1,317,529	22,539	576,905	576,583	643,168	66,263	11.49%
10-00-00-46-7355	Donations	-	-	-	30	-	-	
10-00-00-46-7360	Repayment to Pension Fund	-	-	-	-	-	-	
	Miscellaneous	-	-	-	30	-	-	
10-00-00-41-1100	Employer Contribution	892,897	632,528	631,132	589,991	819,396	188,264	29.83%
10-00-00-46-7350	Employee Contribution	170,146	177,936	183,110	181,961	193,547	10,437	5.70%
	Grants & Contributions	1,063,043	810,464	814,242	771,952	1,012,943	198,701	24.40%
	Revenue	2,380,572	833,003	1,391,147	1,348,565	1,656,111	264,964	19.05%
10-00-00-52-6100	Pensions	1,048,793	1,141,620	1,309,833	1,212,566	1,315,566	5,733	0.44%
10-00-00-52-6150	Pension Refund	-	-	25,000	-	-	(25,000)	-100.00%
	Benefits	1,048,793	1,141,620	1,334,833	1,212,566	1,315,566	(19,267)	-1.44%
10-00-00-53-0300	Audit Services	3,165	3,275	3,390	3,390	3,390	-	0.00%
10-00-00-53-0350	Actuarial Services	-	-	2,750	-	2,750	-	0.00%
10-00-00-53-0380	Consulting Services	50,231	51,470	54,000	51,666	54,000	-	0.00%
10-00-00-53-0420	Legal Services	-	-	2,500	-	2,500	-	0.00%
10-00-00-53-2100	Bank Fees	194	299	250	175	175	(75)	-30.00%
10-00-00-53-4100	Training	-	-	3,000	800	3,000	-	0.00%
10-00-00-53-4250	Travel & Meeting	955	550	1,000	525	1,000	-	0.00%
10-00-00-53-4300	Dues & Subscriptions	3,028	3,292	3,050	3,548	3,800	750	24.59%
10-00-00-53-4400	Medical & Screening	-	-	500	-	500	-	0.00%
10-00-00-53-5300	Advertising/Legal Notice	48	41	150	13	50	(100)	-66.67%
10-00-00-54-1300	Postage	130	73	100	10	100	-	0.00%
10-00-00-54-3100	Misc Expenditures	(5)	-	400	-	400	-	0.00%
	Contractual Services	57,746	59,000	71,090	60,127	71,665	575	0.81%
	Expense	1,106,539	1,200,619	1,405,923	1,272,693	1,387,231	(18,692)	-1.33%

Capital Equipment Replacement Fund

Capital Equipment Replacement Fund is a capital projects fund where divisions (Administration, Police, Fire, Public Works, and Water/Sewer) set aside funds for the eventual replacement of existing equipment to avoid significant fluctuations in the operating budget from one year to the next.

Capital Equipment Replacement Fund (CERF)

BUDGET SNAPSHOT

REVENUES (INCLUDING CONTRIBUTIONS)			
FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET
\$ 931,350	\$ 430,021	\$421,671	\$ 617,265

EXPENDITURES			
FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET
\$ 323,900	\$ 374,060	\$ 217,395	\$ 1,220,360

FUND BALANCE		
April 30, 2012 ACTUAL	April 30, 2013 PROJECTED	April 30, 2014 PROJECTED
\$ 2,298,756	\$ 2,503,032	\$ 1,899,937

DESCRIPTION

The Capital Equipment Replacement Fund (CERF) is a capital projects fund where divisions (Administration, Police, Fire, Public Works, and Water/Sewer) set aside funds for the eventual replacement of existing equipment to avoid significant fluctuations in the operating budget from one year to the next. Each 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

Facility Improvements and Equipment to be replaced in the 2014 Budget includes:

- Firing Range Rehab \$50,750
- Public Works Garage Roof & Tuckpointing \$240,000
- 2 Police Squad Cars \$77,160
- Quint Ladder Truck \$650,000
- Self Contained Breathing Apparatus (SCBAs) \$110,000
- Police Live Scan System \$25,000
- Hydraulic Extrication Equipment \$32,400
- Public Works Dump Truck Rehab \$35,000

**Village of River Forest
Budget Detail By Account
Fiscal Year 2014 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 PROPOSED	CHG FY 2013-2014	% CHANGE
13	Capital Equip Replacement Fund							
13-00-00-44-4240	Red Light Camera Fines	-	-	-	-	-	-	
	Fines & Forfeits	-	-	-	-	-	-	
13-00-00-45-5100	Interest	49,668	33,678	32,844	17,234	8,110	(24,734)	-75.31%
13-00-00-45-5200	Net Change in Fair Value	(8,759)	(8,580)	-	(7,740)	-	-	
	Interest	40,909	25,098	32,844	9,494	8,110	(24,734)	-75.31%
13-00-00-46-6621	Assist to Firefighters Grant	-	-	-	-	94,050	94,050	
	Grants & Contributions	-	-	-	-	94,050	94,050	
13-00-00-47-7001	From General Fund	334,892	888,347	338,088	338,088	424,721	86,633	25.62%
13-00-00-47-7002	Transfer from Water and Sewer	-	-	54,089	54,089	70,384	16,295	30.13%
13-00-00-48-8000	Sale of Property	8,231	17,905	5,000	20,000	20,000	15,000	300.00%
	Other Financing Sources	343,123	906,252	397,177	412,177	515,105	117,928	29.69%
	Revenue	384,032	931,350	430,021	421,671	617,265	187,244	43.54%
13-00-00-53-2100	Bank Fees	-	-	-	25	50	50	
13-00-00-55-2100	Bank Fees	3	25	50	-	-	(50)	-100.00%
	Contractual Services	3	25	50	25	50	-	0.00%
13-00-00-55-0500	Building Improvements	-	-	-	-	290,750	290,750	
13-00-00-55-8700	Police Vehicles	-	132,961	74,910	75,208	77,160	2,250	3.00%
13-00-00-55-8720	Police Equipment	-	-	-	-	-	-	
13-00-00-55-8800	Fire Dept Vehicle	-	-	-	-	650,000	650,000	
13-00-00-55-8850	Fire Dept Equipment	44,485	-	120,000	-	167,400	47,400	39.50%
13-00-00-55-8910	PW Vehicles	46,302	148,659	167,000	142,162	35,000	(132,000)	-79.04%
13-00-00-55-8925	PW Equipment	-	42,254	12,100	-	-	(12,100)	-100.00%
	Capital Outlay	90,787	323,875	374,010	217,370	1,220,310	846,300	226.28%
	Expense	90,790	323,900	374,060	217,395	1,220,360	846,300	226.25%

Miscellaneous Funds

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.

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

River Forest Public 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. Because the library is fiscally dependent on the Village, it is included as a discretely presented component unit in the Village's financial statements.

Motor Fuel Tax (MFT)

BUDGET SNAPSHOT

REVENUES			
FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET
\$ 356,570	\$ 288,541	\$ 323,669	\$ 271,719

EXPENDITURES			
FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET
\$ 518,008	\$ 753,400	\$ 488,997	\$ 430,150

FUND BALANCE		
April 30, 2012 ACTUAL	April 30, 2013 PROJECTED	April 30, 2014 PROJECTED
\$ 682,587	\$ 517,259	\$ 358,828

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 2014 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):

- \$280,000 for road resurfacing
- \$10,800 for engineering design
- \$129,300 for payments to the Illinois Department of Transportation for previously completed construction projects on Thatcher and Washington Avenues
- \$10,050 for miscellaneous engineering fees

PERSONNEL SUMMARY

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

**Village of River Forest
Budget Detail By Account
Fiscal Year 2014 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 PROPOSED	CHG FY 2013-2014	% CHANGE
03	Motor Fuel Tax Fund							
03-00-00-45-5100	Interest	17,055	9,746	10,358	4,636	2,474	(7,884)	-76.12%
03-00-00-45-5200	Net Change in Fair Value	(5,157)	(3,468)	-	(1,111)	-	-	
	Interest	11,898	6,278	10,358	3,525	2,474	(7,884)	-76.12%
03-00-00-47-7090	State Grants and Reimbursemnts	1,350	72,671	-	53,073	-	-	
03-00-00-47-7100	State Allotment	344,872	277,621	278,183	267,071	269,245	(8,938)	-3.21%
	Intergovernmental	346,221	350,292	278,183	320,144	269,245	(8,938)	-3.21%
	Revenue	358,119	356,570	288,541	323,669	271,719	(16,822)	-5.83%
03-00-00-53-0390	Engineering Fees	5,408	15,605	10,000	-	10,000	-	0.00%
03-00-00-53-2100	Bank Fees	-	25	50	50	50	-	0.00%
03-00-00-53-2200	Liability Insurance	9,978	6,662	-	-	-	-	
03-00-00-53-3620	Street Maintenance	165,833	485,966	-	-	-	-	
	Contractual Services	181,219	508,258	10,050	50	10,050	-	0.00%
03-00-00-55-9100	Street Improvement	-	9,750	743,350	488,947	420,100	(323,250)	-43.49%
	Capital Outlay	-	9,750	743,350	488,947	420,100	(323,250)	-43.49%
	Expense	181,219	518,008	753,400	488,997	430,150	(323,250)	-42.91%

Economic Development Fund

BUDGET SNAPSHOT

REVENUES (INCLUDING TRANSFERS)			
FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET
\$ 113,685	\$ 128,152	\$ 97,466	\$ 59,866

EXPENDITURES			
FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET
\$ 322,534	\$ 2,461,801	\$ 101,500	\$ 2,350,100

FUND BALANCE		
April 30, 2012 ACTUAL	April 30, 2013 PROJECTED	April 30, 2014 PROJECTED
\$ 2,471,394	\$ 2,467,360	\$ 177,126

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 2014 Budget includes \$1,900,000 for economic development purposes at the Lake and Lathrop intersection. Currently, there are no proposed plans for this site but the Village has budgeted the funds should an acceptable plan be presented.

The 2014 Budget also includes \$335,600 for economic development incentives at the River Forest Town Center.

**Village of River Forest
Budget Detail By Account
Fiscal Year 2014 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 PROPOSED	CHG FY 2013-2014	% CHANGE
16	Economic Development Fund							
16-00-00-41-1000	Property Taxes-Prior Years	219,642	(3,780)	-	-	-	-	-
		219,642	(3,780)	-	-	-	-	-
16-00-00-45-5100	Interest	1,520	2,966	5,000	6,641	5,000	-	0.00%
16-00-00-45-5200	Net Change in Fair Value	-	-	-	109	-	-	-
	Interest	1,520	2,966	5,000	6,750	5,000	-	0.00%
16-00-00-43-4025	Reimbursements from Villages	4,037	18,079	40,649	14,324	29,866	(10,783)	-26.53%
	Intergovernmental	4,037	18,079	40,649	14,324	29,866	(10,783)	-26.53%
16-00-00-46-6615	Harlem Viaduct Federal Grant	21,530	96,420	82,503	76,392	25,000	(57,503)	-69.70%
	Grants & Contributions	21,530	96,420	82,503	76,392	25,000	(57,503)	-69.70%
	Revenue	246,728	113,685	128,152	97,466	59,866	(68,286)	-53.29%
16-00-00-53-0380	Consulting Services	27,953	124,288	151,201	100,000	89,500	(61,701)	-40.81%
16-00-00-53-0420	Legal Services	821	2,852	25,000	1,500	25,000	-	0.00%
16-00-00-53-5200	Demolition and Clean up	-	1,393	-	-	-	-	-
	Contractual Services	28,774	128,533	176,201	101,500	114,500	(61,701)	-35.02%
16-00-00-55-1300	Village Hall Improvements	169,273	163,334	-	-	-	-	-
16-00-00-55-1301	Village Hall Improvements	252	30,667	-	-	-	-	-
16-00-00-55-4300	Other Improvements	27,250	-	2,285,600	-	2,235,600	(50,000)	-2.19%
	Capital Outlay	196,775	194,001	2,285,600	-	2,235,600	(50,000)	-2.19%
	Expense	225,549	322,534	2,461,801	101,500	2,350,100	(111,701)	-4.54%

BUDGET SNAPSHOT

REVENUES			
FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET
\$ 1,212,323	\$ 1,218,000	\$ 1,218,000	\$ 1,260,000

EXPENDITURES			
FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 BUDGET
\$ 1,445,767	\$ 1,354,905	\$ 1,218,000	\$ 1,260,000

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, the,ir levy is submitted to Cook County.

Because the Library is fiscally dependent on the Village, its budget is included as a discretely presented component unit in the Village's financial statements.

BUDGET ANALYSIS

The Library budget is projected to decrease by \$94,905, which is a 7% decrease.

**Village of River Forest
Budget Detail By Account
Fiscal Year 2014 Budget**

DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 PROPOSED	CHG FY 2013-2014	% CHANGE
River Forest Public Library							
REVENUES							
TAXES							
Property Taxes	1,065,189	1,120,874	1,125,000	1,125,000	1,166,792	41,792	3.71%
Replacement Taxes	14,017	17,857	12,500	12,500	12,800	300	2.40%
TOTAL TAXES	1,079,207	1,138,731	1,137,500	1,137,500	1,179,592	42,092	3.70%
CHARGES FOR SERVICES							
Ask Program	7,500	668	10,762	10,762	8,858	(1,904)	-17.69%
DVD Rentals	14,414	10,369	10,000	10,000	6,500	(3,500)	-35.00%
Lost Books	-	-	3,000	3,000	3,000	-	0.00%
Book Sales	-	1,078	1,100	1,100	1,200	100	9.09%
Copy Machine Revenues	1,878	-	2,600	2,600	2,600	-	0.00%
	23,793	12,115	27,462	27,462	22,158	(5,304)	-19.31%
FINES							
Fines	20,520	22,305	23,000	23,000	21,350	(1,650)	-7.17%
INTEREST							
Interest Earned	10,600	12,125	9,435	9,435	7,300	(2,135)	-22.63%
MISCELLANEOUS							
Grants/Donations	15,872	20,655	15,403	15,403	29,000	13,597	88.28%
Miscellaneous	7,573	6,392	5,200	5,200	600	(4,600)	-88.46%
	23,445	27,047	20,603	20,603	29,600	8,997	43.67%
TOTAL REVENUES	1,157,564	1,212,323	1,218,000	1,218,000	1,260,000	42,000	3.45%
EXPENDITURES							
PERSONAL SERVICES							
Salaries	514,735	546,183	576,000	576,000	580,000	4,000	0.69%
TOTAL PERSONAL SERVICES	514,735	546,183	576,000	576,000	580,000	4,000	0.69%
EMPLOYEE BENEFITS							
Health Insurance	30,416	26,577	28,000	28,000	35,000	7,000	25.00%
FICA/Medicare	39,050	40,639	42,000	42,000	42,000	-	0.00%
IMRF Pension	27,395	42,637	46,000	46,000	50,000	4,000	8.70%
TOTAL EMP BENEFITS	96,861	109,853	116,000	116,000	127,000	11,000	9.48%
CONTRACTUAL SERVICES							
Payroll Services	4,631	2,952	4,000	4,000	3,200	(800)	-20.00%
Staff Training	3,893	2,903	2,000	2,000	2,000	-	0.00%
Membership Dues	6,873	6,273	8,500	8,500	7,000	(1,500)	-17.65%
Professional Development	5,918	6,263	8,000	8,000	6,000	(2,000)	-25.00%
Advertising	-	-	2,000	2,000	2,200	200	
Other Programs	13,893	17,060	21,500	21,500	24,200	2,700	12.56%
ASK Programs	6,813	2,733	10,762	10,762	8,858	(1,904)	-17.69%
Tech Support Services	16,755	18,720	19,500	19,500	22,000	2,500	12.82%
Automation-Swan/Rails	27,121	23,902	26,500	26,500	24,000	(2,500)	-9.43%
Professional Services	18	18	-	-	-	-	
Consulting/Legal	4,172	3,281	4,000	4,000	2,000	(2,000)	139

**Village of River Forest
Budget Detail By Account
Fiscal Year 2014 Budget**

DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 PROJECTED	FY 2014 PROPOSED	CHG FY 2013-2014	% CHANGE
River Forest Public Library							
Auditing	4,075	2,020	4,000	4,000	3,800	(200)	-5.00%
Copier Lease & Maintenance	9,227	8,505	8,200	8,200	4,500	(3,700)	-45.12%
Automation - Internet	849	-	-	-	-	-	-
Automation - Subscription	30,662	33,803	36,000	36,000	28,000	(8,000)	-22.22%
Liability Insurance	26,508	26,651	30,000	30,000	28,000	(2,000)	-
Maintenance - Service	26,425	27,936	32,000	32,000	36,392	4,392	13.73%
Utilities	8,581	7,984	9,750	9,750	8,750	(1,000)	-10.26%
Strategic Initiatives	-	15,473	25,000	25,000	25,000	-	0.00%
TOTAL CONTRACTUAL SERVICES	196,413	206,477	251,712	251,712	235,900	(15,812)	-6.28%
COMMODITIES							
Printing	3,767	5,910	6,500	6,500	6,500	-	0.00%
Inter-Library Expenses	(418)	319	600	600	600	-	0.00%
Postage	1,942	1,930	4,400	4,400	3,400	(1,000)	-22.73%
Telephone/Internet	6,900	10,227	16,500	16,500	20,000	3,500	21.21%
Books	71,539	56,568	57,600	57,600	61,500	3,900	6.77%
Periodicals	10,284	10,956	9,900	9,900	7,100	(2,800)	-28.28%
Online E Content	-	-	25,000	25,000	25,000	-	-
Audio/Visual	36,029	40,479	36,500	36,500	40,000	3,500	9.59%
Office Supplies	4,275	5,202	4,800	4,800	4,400	(400)	-8.33%
Library Supplies	6,225	4,771	6,800	6,800	6,400	(400)	-5.88%
Reference	-	-	-	-	-	-	-
Copier Supplies	144	2,426	5,600	5,600	3,500	(2,100)	-37.50%
Building Materials and Supplies	4,584	4,464	6,000	6,000	6,200	200	-
Misc Expenditures	(343)	1,452	3,500	3,500	2,500	(1,000)	-28.57%
TOTAL COMMODITIES	144,929	144,704	183,700	183,700	187,100	3,400	1.85%
CAPITAL OUTLAY							
Furniture & Equipment	7,541	5,646	10,000	10,000	4,000	(6,000)	-60.00%
Equipment Technology	13,655	16,110	12,000	12,000	9,000	(3,000)	-25.00%
Capital Reserve	-	-	-	-	59,000	59,000	-
Building Improvements	-	416,794	205,493	68,588	58,000	(147,493)	-15.44%
TOTAL CAPITAL OUTLAY	21,196	438,550	227,493	90,588	130,000	97,493	-42.86%
TOTAL EXPENDITURES	974,134	1,445,767	1,354,905	1,218,000	1,260,000	(94,905)	-7.00%

Capital Improvement Program

This section contains a description of the Village's development of its Capital Improvements Program. All building and infrastructure improvements other than annual programs as well as new and replacement equipment in excess of \$10,000 are projected as part of this plan.

A summary of the 2014 – 2018 Five Year Capital Improvement Program is contained in this section. Also included are descriptions for those capital items included in the 2014 Budget and the impact those items have on the 2014 operating Budget. The complete plan is a separate document that contains descriptions of all items contained in the plan.

Capital Improvement Plan

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 Plan is prepared by staff and reviewed by the Village Board as the initial step toward preparing the annual budget. The Plan is generally amended during the budget process as determinations are made for items to be moved forward or to be deferred based on current information.

The CIP is divided into the following sections:

Public Facilities

2 Facilities

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 Sewer & Water CIP section.

Equipment

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

Information Technology (IT)

The IT section includes all computer hardware equipment to ensure technology is meeting the Village's business needs.

Streets

31.6 miles

The Streets program includes annual street resurfacing, alley maintenance, sidewalk and curb maintenance as well as general street patching and maintenance. The annual Street Improvement Program, formerly funded through bond proceeds, is now funded through Motor Fuel Tax (MFT) operating revenues.

Vehicles

42 vehicles in the fleet

The vehicle section includes an inventory of all of the Village vehicles which is subdivided by public works, police and fire vehicles. The detail page of each vehicle to be replaced in 2014 provides a picture of the vehicle, historical cost and repair information, a description of how the vehicle is used, and its life expectancy.

Sewer & Water Improvements

73.1 miles of sewer and water mains

The Village annually budgets for the maintenance and repair of the sewer system, including sewer lining and rehab and sewer main 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. Annual funding is recommended for water main replacement and rehabilitation. Water main replacement is indicated when a history of line failure or a lack of adequate fire flow exists. When possible, water main replacement is scheduled to coincide with street improvements to limit the impact of construction activity to a particular area.

Facility and equipment improvements at the Water Pumping Station can also be found in this section.

The following pages detail the 5-year CIP, with detailed project sheets for projects included in the FY 2014 Budget.

**Village of River Forest, Illinois
Five-Year Capital Improvement Program
Fiscal Year 2014 Budget**

IMPROVEMENT CATEGORY	2014	2015	2016	2017	2018	Five Year Total
Public Facilities	290,750	80,890	83,100	28,420	-	483,160
Equipment	167,400	167,795	210,800	100,050	-	646,045
Streets, Curbs, Sidewalks & Alleys	1,463,975	798,900	828,600	604,100	617,600	4,313,175
Vehicles	762,160	571,090	306,018	735,843	453,845	2,828,956
Sewer & Water Improvements	668,000	563,000	582,500	565,000	580,000	2,958,500
Information Technology	31,860	60,000	30,500	29,000	70,000	221,360
Totals - All Categories	3,384,145	2,241,675	2,041,518	2,062,413	1,721,445	11,451,196

PROPOSED FINANCING	2014	2015	2016	2017	2018	Five Year Total
General Fund - Operations	621,426	344,500	331,500	286,500	340,000	1,923,926
General Fund- CERF	1,220,310	697,775	493,918	791,313	435,345	3,638,661
Motor Fuel Tax Fund	290,800	437,400	448,200	270,000	270,000	1,716,400
Sewer/Water Fund - Operations	767,440	697,000	722,900	641,600	657,600	3,486,540
Sewer/Water Fund - CERF	-	65,000	45,000	73,000	18,500	201,500
General Fund - Grant Financing	484,169	-	-	-	-	484,169
Grand Totals-Proposed Financing	3,384,145	2,241,675	2,041,518	2,062,413	1,721,445	11,451,196

**Village of River Forest, Illinois
 Five-Year Capital Improvement Program
 Public Facilities
 Fiscal Year 2014 Budget**

Facility Improvements	2014	2015	2016	2017	2018	Five-Year Total
Police Department						
Firing Range Rehab	50,750	23,890	22,100	28,420	-	125,160
Public Works						
Garage Improvements	240,000	57,000	61,000	-	-	358,000
Total	290,750	80,890	83,100	28,420	-	483,160

Proposed Financing

	2014	2015	2016	2017	2018	Five-Year Total
General Fund	-	57,000	61,000		-	118,000
CERF	290,750	23,890	22,100	28,420	-	365,160
Total	290,750	80,890	83,100	28,420	-	483,160

Police

Firing Range Rehab	2014	\$ 50,750	CERF
Facility	2015	\$ 23,890	CERF
	2016	\$ 22,100	CERF
	2017	\$ 28,420	CERF

- Critical
- [X] Recommended
- Contingent on Funding

Original Purchase Date & Cost

1998- Cost Unknown

Funding History

N/A

Project Description & Justification

The Firing Range located in the basement of Village Hall was installed in 1998 as part of the Village Hall construction project. Since that time the range has experienced water leaks from foundation cracks causing periodic equipment malfunctions and decreasing the 10 – 12 year life expectancy of the equipment. With replacement parts no longer produced or available on the secondary market, maintenance and upgrades to components has been challenging. By 2014, the range will be 16 years old. The range is used for pistol, shotgun and rifle training.

The main components of the range are the following:

- Bullet Trap/Ballistic/Protective Wall System
- Ballistic Ceiling Baffle System
- Shooting Stalls/Target Turning Systems-stalls, rails, target retrievers, and master control system
- Range Ventilation System

Repair/Improvement	Estimated Cost	Work Completed
Bullet Trap Conversion	\$ 24, 200	FY 14
Combat/Protective Wall System	\$ 13,250	FY 14
Ballistic Ceiling Baffles	\$ 13, 300	FY 14
Ventilation Direct Digital Control System	\$ 15, 954	FY 15
Ventilation VFD for Make-Up Air Unit	\$ 2,647	FY 15
Ventilation Custom Radial Diffusers	\$ 1,764	FY 15
Ventilation Control Piping and Wiring	\$ 2,275	FY 15
Ventilation Start Up and Commissioning	\$ 1,250	FY 15
Range Master Control System	\$ 4,800	FY 16
Network Interface	\$ 1,300	FY 16
Rail Repair and Target Encasements	\$ 2,800	FY 16
Lateral Target with base	\$ 7,250	FY 16
Target Turners	\$ 2,600	FY 16
Electronic Enclosures	\$ 3,350	FY 16
Shooting Stalls	\$ 9,300	FY 17
Air Filtration Unit	\$ 19,120	FY 17

The approximate life expectancy of the equipment, with recommended maintenance, is an additional 18-26 years.

Additional Justifications

*FY 14-*Improvements address safety and integrity of bullet trap system plus industry standard of ballistic walls for approximately 1/3 of range to protect against ricochet and shrapnel displacement. Items include upgraded ceiling baffles to protect plumbing, duct work, and other structural components.

*FY 15-*Improvements address minimal ventilation system upgrades needed to ensure compliance with OSHA air quality standards for firing ranges.

*FY 16-*Improvements address mechanical and technology upgrades required with regard to target rail and control systems.

*FY 17-*Improvements address potential critical failure of a 20-year old air filtration unit and 20-yearold individual shooting stalls.

Project Alternative

The alternative to the replacement of the range equipment is to attempt continue to repair the current system. This is less desirable and less feasible as the range age increases. The proposed project uses, for consideration, estimates from current vendors. The utilization of alternate vendors would require the complete stripping out of all or most current equipment which could increase costs by approximately 40-50%. A second alternative is to lease time at an offsite firing range- problems associated with this alternative are discussed below.

Project Impact

The State of Illinois requires annual firearms certification. The use of a firearm is one of the highest liabilities a police department can face, the Department currently requires quarterly firearms training and without a useable firing range, the Village would have to seek an alternate location to train. This would increase training, overtime, transportation, facility rental premiums, and ammunition costs. A safety/operational concern would be the inability for officers to test fire duty weapons after general maintenance or armorer’s repairs were completed. The Department currently allows the Forest Park PD to conduct some periodic training and test firing on the range in consideration of other training opportunities and ammunition supplies.

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

Public Works

Public Works Garage Improvements	2014	\$240,000	CERF
Public Facilities	2015	\$57,000	General
	2016	\$61,000	General

- X Critical
- Recommended
- Contingent on Funding

Project Description & Justification

In an effort to include the current Public Works Garage with the redevelopment of the site directly to the south (former Hines Lumber site), the Village is exploring options for relocating the Public Works facility and its operations to a different location. If Public Works were to remain at its current location (45 Forest Avenue), the following facility improvements are considered critical:

<u>Repair/Improvement</u>	<u>Estimated Cost</u>	<u>Work Completed</u>
Roof replacement ¹	\$185,000	FY 14
Tuck-pointing, brick restoration, & rebuild parapet wall	\$55,000	FY 14

¹ If this roof replacement project were to be completed in two phases, each phase would cost approximately \$115,000 a total project cost of \$230,000. This project also includes the replacement of gutters and downspouts.

If Public Works were to remain at its current location at 45 Forest Avenue, the following facility improvements are recommended:

<u>Repair/Improvement</u>	<u>Estimated Cost</u>	<u>Work Completed</u>
Upgrade exterior lighting-LED wall packs	\$12,000	FY 15
Demolish boiler and remove piping	\$10,000	FY 15
Replace heaters with hanging gas heaters (5)	\$15,000	FY 15
Replace single pane glass windows (26)	\$20,000	FY 15
Replace two overhead garage doors	\$8,000	FY 16
Repave lot on east and south sides of garage	\$25,000	FY 16
Build new garage addition ²	<u>\$25,000</u>	FY 16
	\$118,000	

² Contingent upon needing additional storage for the Park District's equipment.

The following is a summary of the critically important improvements:

Roof Replacement:

This project involves the replacement of the existing roof system. There is limited information available as to the details of the roof that was installed in FY 88. There are approximately five active leaks in the roof system that contribute to the degradation of the gypsum decking (located between the roof membrane and steel girders). The useful life of the new roof system will be 20 to 25 years.

Tuck-pointing, Brick Restoration, & Rebuild Parapet Wall:

This project involves tuck-pointing along the south and west elevation of the Public Works Garage, including the parapet wall located at the southwest corner of the roof. Some sections of the exterior walls are missing mortar between the bricks and many bricks are missing altogether. It appears there may have been tuck-pointing/brick restoration work in the past, but there is limited information available as to the details of that project. Tuck-pointing/brick restoration work on the parapet wall needs to be completed prior to replacing the roof on the Public Works Garage.

Project Alternative

Roof Replacement: An alternative to this project is to contract the repair of roof leaks as they occur. Most of these roof leak repairs will likely occur on an emergency basis.

Tuck-pointing, Brick Restoration, & Rebuild Parapet Wall: An alternative to this project is replacing entire walls, or sections of walls, that would be significantly more costly and more involved 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

**Village of River Forest, Illinois
Five-Year Capital Improvement Program
Equipment
Fiscal Year 2014 Budget**

Equipment Summary	2014	2015	2016	2017	2018	Five-Year Total
Police Department						
Live Scan System	25,000	-	-	-	-	25,000
Speed Trailer	-	14,400	-	-	-	14,400
License Plate Reader	-	39,195	-	-	-	39,195
Digital In-Car Cameras	-	-	38,000	-	-	38,000
Internals & Street Camera System	-	-	102,800	36,800	-	139,600
Overweight Truck Scales	-	-	-	20,750	-	20,750
Fire Department						
SCBAs	110,000	-	-	-	-	110,000
Hydraulic Extrication Equipment	32,400	-	-	-	-	32,400
SCBA Air Compressor	-	24,200	-	-	-	24,200
ALS Defibrillator	-	25,000	-	-	-	25,000
Public Works						
Brush Chipper 1800	\$12,500 repair recommended in FY 2013					
Brush Chipper 1400	Replacement not recommended					
Stump Grinder	-	-	46,000	-	-	46,000
Sewer Televising System	-	65,000	-	-	-	65,000
Fuel Pumps (2)	-	-	24,000	-	-	24,000
Water Valve Operator	-	-	-	35,000	-	35,000
Sign Making System	-	-	-	7,500	-	7,500
Total	167,400	167,795	210,800	100,050	-	646,045

Proposed Financing

	2014	2015	2016	2017	2018	Five-Year Total
CERF- General Fund	167,400	102,795	210,800	65,050	-	546,045
CERF- Water/Sewer		65,000		35,000	-	100,000
Total	167,400	167,795	210,800	100,050	-	646,045

Police

Live Scan System	2014	\$25,000	CERF
-------------------------	------	----------	------

Equipment

- [X] Critical
- Recommended
- Contingent on Funding

Original Purchase Date & Cost
2006- \$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 PD and FBI and stored in their databases. This system is currently in use by and connected to all of the Cook County municipalities and streamlines the identity process. The life expectancy of the current system is 8 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	Periodic maintenance

Fire

Self Contained Breathing Apparatus (SCBA) Equipment	2014	\$110,000	CERF
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- X Critical
- Recommended
- Contingent on Funding



Original Purchase Date & Cost

2001 - \$71,200

Funding History

2011-2012 (thru 11/30) Repairs=\$4,525

Project Description & Justification

This project will upgrade and replace 20 self-contained breathing apparatus (SCBA's). The equipment is a critical part of the firefighter's personal protective equipment (PPE). The National Fire Protection Association (NFPA) standard is to update SCBAs every 5 years. Extensive changes for breathing apparatus have pushed the next scheduled update to 2013. The Village's equipment has a 10-year useful life and is in the third upgrade cycle, with a total life of more than 12 years. Upgrades enhance the safety of firefighters when operating in an IDHL (immediately dangerous to life and health) atmosphere.

New standards include: low air audible alarms for the front and back of the SCBA, visual air level indicators within the mask and interoperable quick-fill valves for firefighters trapped and out of air.

The purchase of new SCBAs has been delayed to take advantage of the new standards to be released in 2013 and to exhaust all possibilities of receiving a grant for the purchase of this equipment.

Staff has applied for an Assistance to Firefighter's Grant (AFG) to replace 18 of the 20 SCBAs. If awarded the grant, the Village would be responsible for a 5% share of the grant award as well as the full purchase price of two remaining SCBAs for a total cost of \$15,950.

Project Alternative

The alternative to this purchase is to continue maintaining outdated, non-compliant (NFPA Standard) air packs that provide sufficient protection when operating properly.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$1,700 savings by reducing testing costs of SCBA's in the first 2 years after purchase.	Continue annual maintenance & flow testing after second year. The Fire Department intends to send two maintenance personnel to the SCBA workshops to train on maintenance of air packs in an attempt to further reduce operating costs.

Fire

Hydraulic Extrication Equipment 2014 \$32,400 CERF
Equipment

- Critical
- X Recommended
- Contingent on Funding



Original Purchase Date & Cost

1999 - \$11,000

Project Description & Justification

Upgrade and replace the hydraulic extrication tools on the frontline engine.

This piece of equipment is operated by firefighting crews during vehicular accidents and technical rescue responses. The current multi-function unit is in year 14 with a planned useful life of 10 years. With age all units lose power / operating pressures that ultimately reduce the ability to efficiently complete extrication

New technology allows for lighter weight tools and more powerful lifting, spreading and cutting pressures. The new unit is battery operated, taking up less space on apparatus. The “E-Draulic Hurst” extrication equipment includes state of the art tools, which are lighter and faster. Thus, the tools are easier for personnel to operate, thereby reducing the potential for back injuries as well as expediting the removal of persons during emergency situations. The new tools are also designed to more quickly cut through newer car models.

Project Alternative

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

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$795 savings in 2014	Continue annual maintenance after first year warranty period.

Village of River Forest, Illinois
Five-Year Capital Improvement Program
Streets, Curbs, Sidewalks, & Alleys
Fiscal Year 2014 Budget

Streets, Sidewalks and Alleys	2014	2015	2016	2017	2018	Five-Year Total
Street Maintenance Program- Crack Sealing & Microsurfacing	93,000	95,000	100,000	105,000	110,000	503,000
Street Patching Program	79,000	70,000	75,000	80,000	85,000	389,000
Sidewalk Replacement	45,000	47,500	50,000	52,500	55,000	250,000
Curb & Gutter Replacement	15,000	16,000	17,000	18,000	19,000	85,000
Alley Maintenance Program	594,610	25,000	25,000	30,000	30,000	704,610
Municipal Refuse Cans	10,800	-	-	-	-	10,800
Municipal Parking Lot Improvements	15,000	-	-	-	-	15,000
Madison Street ITEP Project	246,325	-	-	-	-	246,325
Street Improvement Program (SIP)	365,240	545,400	561,600	318,600	318,600	2,109,440
Total	1,463,975	798,900	828,600	604,100	617,600	4,313,175

Proposed Financing	2014	2015	2016	2017	2018	Five-Year Total
General Fund	589,566	227,500	240,000	257,500	270,000	1,584,566
Motor Fuel Tax (MFT)	290,800	437,400	448,200	270,000	270,000	1,716,400
Water and Sewer Fund	99,440	134,000	140,400	76,600	77,600	528,040
General Fund- Grant Financing	484,169	-	-	-	-	484,169
Total	1,463,975	798,900	828,600	604,100	617,600	4,313,175

Public Works

Street Maintenance Program	2014	\$93,000	General Fund
Streets	2015	\$95,000	General Fund
	2016	\$100,000	General Fund
	2017	\$105,000	General Fund
	2018	\$110,000	General Fund
-	Critical		
X	Recommended		
-	Contingent on Funding		

Spending History	Crack Sealing	Microsurfacing	Total
2012-13	\$22,933	\$58,282	\$81,215
2011-12	\$14,268	\$18,003	\$32,271
2010-11	\$20,377	\$69,848	\$90,225
2009-10	\$ 0	\$ 0	\$ 0
2008-09	\$ 0	\$ 0	\$ 0

Program Description & Justification

The purpose of this preventative maintenance program, which includes joint crack sealing and microsurfacing, is to extend the useful lives of Village streets and to provide an economic alternative to conventional street resurfacing. The objective is to maintain all streets at a “Good” condition rating or better and extend the life of each crack sealed and microsurfaced street by 5 to 7 years. To accomplish this objective, a minimum annual funding level of \$65,000 is recommended for microsurfacing and \$25,000 for crack sealing. These funding levels are estimates, and reflect inflationary increases for construction, as actual project quantities are identified prior to construction.

To identify the streets for crack sealing and microsurfacing, Village Staff inspects all streets on an annual schedule and utilizes the Condition Rating Survey (also utilized by IDOT). Ratings of Poor, Fair, Good, or Excellent are assigned to each street segment.

Microsurfacing is the process of covering the existing pavement surface with a petroleum-based sealant. Once this sealant cures, it creates a water-tight resilient surface. The life expectancy of a microsurfaced street is highly dependent on the condition of the existing pavement. This is why it is crucial to replace all failing areas of asphalt with new hot asphalt patching followed by the sealing of all joints (prevents water from infiltrating through cracks in the streets).

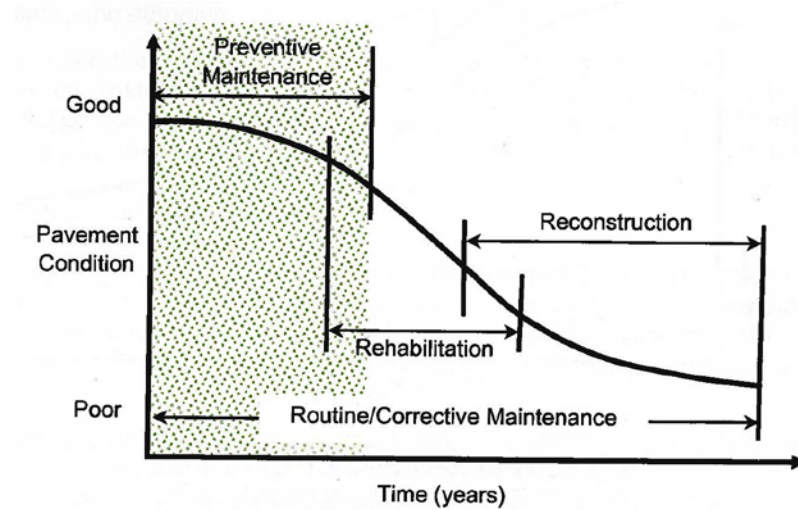
Village Staff identifies the streets that are suitable for the economical microsurfacing process rather than a more costly resurfacing of the street. Streets that are ideal candidates for microsurfacing are streets in “Good” and “Fair” condition where daily traffic volumes are

moderate to low. Streets of all ratings that have cracks are automatically eligible for joint crack sealing.

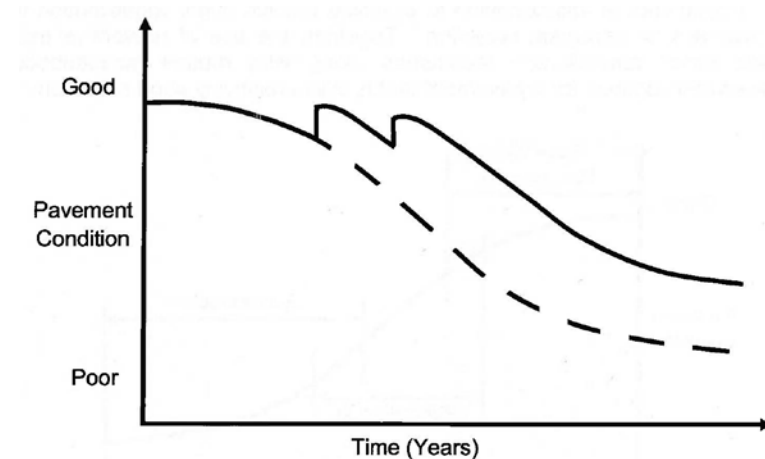
2013-14 Streets Recommended for Microsurfacing

<u>Street</u>	<u>Condition Rating</u>	<u>Proposed Cost</u>
Franklin Ave from Madison to Hawthorne	Good	\$22,500
Park Ave from Washington to Hawthorne	Good	\$12,500
Linden St from Park to Lathrop	Good	\$12,500
Forest Ave from Lake to Chicago	Good	<u>\$20,500</u>
		\$68,000

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:



PAVEMENT PERFORMANCE EXTENDED BY PREVENTIVE MAINTENANCE

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 microsurfacing can be completed in one day.
- 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

Public Works

Street Patching Program	2014	\$79,000	General Fund & W/S
Streets and Alleys	2015	\$70,000	General Fund & W/S
	2016	\$75,000	General Fund & W/S
	2017	\$80,000	General Fund & W/S
	2018	\$85,000	General Fund & W/S
X	Critical		
-	Recommended		
-	Contingent on Funding		

Original Purchase Date & Cost	Spending History	GF	W&SF	Total
N/A	2012-13	\$51,732	\$7,342	\$59,074
	2011-12	\$42,799	\$2,330	\$45,129
	2010-11	\$63,776	\$7,901	\$71,677
	2008-09	\$47,148	\$8,000	\$55,148
	2008-09	\$102,682	\$0	\$102,682

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 \$65,000-\$85,000 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 was provided to the Village’s contractor. Village Staff inspects alleys and schedules patching as needed in alley locations. Pavement Street 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.

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.

Subsequent to the completion of pavement patching, the joint crack sealing operation is engaged to fill the joint along the perimeter of each patch. This operation, performed under a separate contract, is intended to prevent moisture from infiltrating the perimeter of the patch and expediting its failure.

2013-14 Streets Recommended for Patching Repairs

Various locations throughout the Village that will be identified in Spring 2013. Additional patching will occur on streets north of Division Street where resurfacing has been deferred until after proposed improvements to the sewer system are completed.

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

Public Works

50/50 Sidewalk, Curb & Gutter Sidewalks, Aprons, and Curb	2014	\$45,000	GF	\$15,000	W&S
	2015	\$47,500	GF	\$16,000	W&S
	2016	\$50,000	GF	\$17,000	W&S
	2017	\$52,500	GF	\$18,000	W&S
	2018	\$55,000	GF	\$19,000	W&S

- X Critical
- Recommended
- Contingent on Funding

Original Purchase Date & Cost	Spending History	GF	W & S	Total
N/A		(sidewalk & aprons)	(curb & gutter)	
	2012-13	\$43,648	\$15,360	\$59,008
	2011-12	\$44,001	\$4,615	\$48,616
	2010-11	\$34,831	\$5,712	\$40,543
	2009-10	\$40,030	\$8,193	\$48,223
	2008-09	\$46,854	\$4,624	\$51,478

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 sidewalk 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 solicits participation in the 50/50 sidewalk replacement cost share program for sidewalk 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 14:

General Fund:

Sidewalk – Condition C (100% Village):	\$30,000
Sidewalk – Condition A or B (50/50):	\$10,000 (revenue - \$5,000)
Driveway Aprons (100% Resident):	\$2,500 (revenue - \$2,500)
Detectable Warning Pads (100% Village)	\$2,500

Water & Sewer Fund:

Curb/gutter (100% Village):	\$15,000
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Sidewalk and Curb Annual Inspection Areas:

<u>Area No.</u>	<u>Area Limits</u>	<u>Inspection Years</u>
1	Des Plaines River to Harlem /Hawthorne to Chicago	2015, 2018, 2021
2	Thatcher to Harlem / Chicago to Greenfield	2013, 2016, 2019
3	Thatcher to Harlem / Greenfield to North Thatcher to Lathrop / Madison to Hawthorne	2014, 2017, 2020

In addition to the annual inspection of the aforementioned designated areas, Village Staff inspects all sidewalk 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 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 Alternatives

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 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

Public Works

Alley Improvement Program	2014	\$ 594,610	Grant & General
	2015	\$ 25,000	General Fund
	2016	\$ 25,000	General Fund
	2017	\$ 30,000	General Fund
	2018	\$ 30,000	General Fund
-	Critical		
X	Recommended		
-	Contingent on Funding		

Original Purchase Date & Cost	Spending History	
N/A	2012-13	\$14,745
	2011-12	\$0
	2010-11	\$0
	2009-10	\$0
	2008-09	\$0

Program Description & Justification

The purpose of this program is to improve the condition of Village alleys. To accomplish this objective, an annual funding level of \$25,000-\$30,000 over the next five years is recommended. These funding levels are estimates, and reflect inflationary increases for construction, as the actual projects have yet to be identified. The Village alley improvement program utilizes the Special Service Area process, with a 50-50 cost share with the adjoining property owners, to resurface alleys. The resurfacing phase involves grinding off approximately 1½ inches of the existing surface, repairing the alley’s base as necessary, and paving an hot mix asphalt overlay of approximately 1½ inches.

A Special Service Area (SSA) is a taxing mechanism used to fund infrastructure improvements such as roadway resurfacing. Subsequent to the completion of the improvement project, the property owner’s proportional share (50/50 funding split with the Village) of construction and other incidental costs (legal and administrative) in the form of SSA taxes would be levied and appear on each of the property owner’s real estate tax bills over a one or two year period. The SSA would require the approval of a simple majority of property owners.

The SSA process is initiated by 51% (or more) of the property owners filing a petition expressing their interest in the resurfacing of the alley. All property owners will have an opportunity to express their support or opposition to the SSA during the public hearing and/or the required 60-day period following the public hearing.

The following tables summarize the alley rating system:

Alleys		
Rating	Pavement Condition	Drainage
A	Like New	Excellent
B	Minor Cracking	Minor Standing Water
C	Pronounced Cracking	Standing Water
D	Major Cracking and Pavement Settling	Major Standing Water
E	Failed Pavement – Needs Immediate Repair	Flooding & Hazardous Conditions

2013-14 Alleys Recommended for Repair

1. Local Alley Project - 300 block of Lathrop Avenue & Ashland Avenue: This alley is located on public property. The Special Service Area (SSA) process will be utilized to coordinate the improvement of this alley which has a condition rating of “D”. Included in the proposed FY 14 budget is \$25,000 for the construction phase of this alley improvement. An additional \$5,000 is proposed for the legal/administrative costs associated with this project that is budgeted under a separate line item.
2. Green Alleys Project: The Village applied for a \$484,169 grant through the IEPA’s IGIG grant program. The Village’s required local match is approximately \$85,441. The IEPA is scheduled to make an award in the spring of 2013. The construction phase of this project is subject to the timing of the award (if the Village is fortunate to be a grant recipient). If construction is not feasible in FY14, it may be re-budgeted in FY 15 if the IEPA offers another IGIG program. The Village was not selected for IGIG funding for the Green Alleys Project in 2011. Therefore, a new application was submitted for 2012 (same scope of work).

FY 14 Cost Summary for Alley Improvement Program

1. \$25,000 Local alley project – construction
2. \$484,169 Green Alleys Project - IGIG grant
- \$ 85,441 Green Alleys Project - Village/local grant match
- \$594,610 Total Alley Projects Cost

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 and likely promote the continued deterioration of the pavement’s base that will significantly increase eventual resurfacing costs.

Project Impact

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

Public Works

Replace Municipal Refuse Cans Fund	2014	\$10,800	General
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- Critical
 - Recommended
 - X Contingent on Funding
-

Original Purchase Date & Cost
N/A

Spending History
N/A

A (New)



B (Old)



Program Description & Justification

The purpose of this program is to improve the Village’s aesthetic appearance by replacing approximately twelve (12) municipal refuse cans (see B above) that are located on Village right of ways throughout the Village with the can pictured in (A) above. Some of these cans have not been replaced in many years and are showing signs of rust. The cost to replace each can is approximately \$900.

Program Alternative

The alternative is to delay the purchase and reschedule during later years.

Project Impact

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

Public Works

Parking Lot Improvements	2014	\$ 15,000	General Fund/ Parking Reserve
-	Critical		
X	Recommended		
-	Contingent on Funding		

Original Purchase Date & Cost	Spending History		
N/A	2012-13	\$3,920	(Lot A, sealcoating)
	2011-12	\$2,998	(Lot E, sealcoating)
	2010-11	\$0	
	2009-10	\$0	
	2008-09	\$0	

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
- 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-**Resurfacing Scheduled for 2014**
- 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 resurfacing, asphalt patching, seal-coating, and crack sealing. In fiscal years 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.

Program Alternative

Not performing any surface maintenance, particularly for lots 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, 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 that will significantly increase eventual resurfacing costs.

Project Impact

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

Public Works

Madison Street ITEP Project	2014	\$ 246,320	General Fund
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- Critical
- X Recommended
- Contingent on Funding

Original Purchase Date & Cost	Spending History
N/A	N/A

Program Description & Justification

The purpose of this program is to improve the streetscape in the Madison Street commercial corridor from Des Plaines Avenue to Van Buren Street (railroad tracks). This is a joint grant application between the Villages of Forest Park and River Forest made to the Illinois Department of Transportation's Illinois Transportation Enhancement Program (ITEP). The project will consist of the replacement of sidewalk, installation of brick pavers, pedestrian scale lighting, intersection bump outs to protect parking areas and better accommodate pedestrian travel, planter boxes and benches.

The previously constructed Madison Streetscape has been instrumental in the redevelopment of a significant portion of the downtown area within Forest Park. This redevelopment has revitalized business and provided economic benefit to the community. Similar economic benefits from the proposed improvements are anticipated. Additionally, the proposed project will enhance the pedestrian activity and safety, and provide a more attractive gateway into the Villages of River Forest and Forest Park.

The total cost of the project is \$1,833,260. The local share of the project is \$492,652 which will be split in half with the Village of Forest Park. Funding for the project is contingent on the award of the grant from IDOT. Notification is anticipated in Q1 CY 2013.

Program Alternative

Because the project is based on the award of a grant, there are no other reasonable project alternatives at this time.

Project Impact

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

Public Works

Street Improvement Program	2014	\$365,240	MFT & W&SF
	2015	\$545,400	MFT & W&SF
	2016	\$561,600	MFT & W&SF
	2017	\$318,600	MFT & W&SF
	2018	\$318,600	MFT & W&SF

- X Critical
 - Recommended
 - Contingent on Funding
-

Original Purchase Date & Cost

N/A	Spending History	MFT/GF	W&SF	Total
	2012-13	\$283,860	\$115,369	\$399,229
	2011-12	\$438,531	\$205,899	\$644,430
	2010-11	\$254,325	\$80,275	\$334,600
	2009-10	\$293,321	\$52,794	\$346,115
	2008-09	\$520,592	\$184,419	\$705,011

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) or the microsurfacing maintenance option 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.

In addition, as the Village improves streets such that they are in the good to excellent condition, the need for a regular maintenance program of crack filling, patching and curb and gutter repairs is necessary. Such a maintenance program is intended to keep water from entering the pavement base section which is the main cause for pavement failure. Implementing such a maintenance program will extend the life of the improvement.

The following tables summarize the street rating systems:

Streets		
Surface Condition	Pavement Ranking	Estimated Remaining Life ¹
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

¹ Life estimate is based upon time frame needed for resurfacing assuming a regular maintenance program.

2013-14 Streets Recommended for Repair

<u>Street</u>	<u>Pavement Rating</u>
1. Hawthorne Avenue from Thatcher Ave to Keystone Ave	Good/Fair
2. Franklin Avenue from Greenfield Street to North Avenue	Fair
3. Ashland Avenue from Greenfield Street to North Avenue	Fair
4. Clinton Place from LeMoyné Street to North Avenue	Fair

If design engineering is completed in-house in FY 2014, total proposed project amount will be reduced by \$12,240.

Streets Recommended for Repair in FY 15 and FY 16:

The following streets have condition ratings of “Fair”:

FY 15: Central Avenue from Park Avenue to Lathrop Avenue (originally scheduled for FY 2014)

*Franklin Avenue from Division Street to Greenfield Street

*Jackson Avenue from Greenfield Street to North Avenue

FY 16: *Monroe Avenue from Division Street to North Avenue

*William Street from Division Street to Greenfield Street

*Jackson Avenue from Division Street to Berkshire Street

*Berkshire Street from Lathrop Avenue to William Street

*Although these streets have possessed condition ratings of “Fair” and are continuing to deteriorate towards the “Poor” condition rating, their resurfacing has been deferred until the Village decides whether to pursue a sewer improvement project that could affect several or all of the streets located north of Division Street. If the Village decides to pursue a comprehensive sewer project, then these streets will be resurfaced subsequent to the completion of sewer improvements on each street. If the Village decides to defer such sewer improvements, then the resurfacing of these streets should be prioritized in the coming fiscal years.

The Capital Improvement Plan proposes funding for street improvements in FY 17 and FY 18, however streets needing improvement have not been determined in those fiscal years.

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 and likely promote the continued deterioration of the street’s base that will significantly increase eventual resurfacing costs.

Project Impact

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

**Village of River Forest, Illinois
 Five-Year Capital Improvement Program
 Vehicle Summary
 Fiscal Year 2014 Budget**

Vehicle Replacement	2014	2015	2016	2017	2018	Five Year Total
Public Works	35,000	184,000	225,000	38,000	318,500	800,500
Police	77,160	143,090	81,018	122,093	135,345	558,706
Fire	650,000	244,000	-	575,750	-	1,469,750
Total	762,160	571,090	306,018	735,843	453,845	2,828,956

Proposed Financing	2014	2015	2016	2017	2018	Five Year Total
CERF-General Fund	762,160	571,090	261,018	697,843	435,345	2,727,456
CERF-Water and Sewer	-	-	45,000	38,000	18,500	101,500
Total	762,160	571,090	306,018	735,843	453,845	2,828,956

**Village of River Forest, Illinois
Five-Year Capital Improvement Program
Public Works Vehicles
Fiscal Year 2014 Budget**

Public Works Department	2014	2015	2016	2017	2018	Five-Year Total
Dump Truck with Chipper Box	35,000	-	-	-	-	35,000
Street Sweeper	Replacement not Recommended (\$175,000)					
Pick-up Truck w/ Dump Body	-	57,000	-	-	-	57,000
Lage Int'l Dump Truck	-	127,000	-	-	-	127,000
Lage Int'l Dump Truck	-	-	130,000	-	-	130,000
Cargo Van	-	-	45,000	-	-	45,000
Skid Steer Loader	-	-	50,000	-	-	50,000
Pick-Up Truck	-	-	-	38,000	-	38,000
Lage Int'l Dump Truck	-	-	-	-	150,000	150,000
Aerial Truck	-	-	-	-	150,000	150,000
Pick-Up Truck (Engineering)	-	-	-	-	18,500	18,500
Total	35,000	184,000	225,000	38,000	318,500	800,500

Proposed Financing

	2014	2015	2016	2017	2018	Five-Year Total
CERF-General Fund	35,000	184,000	180,000	-	300,000	699,000
CERF-Water and Sewer	-	-	45,000	38,000	18,500	101,500
Total	35,000	184,000	225,000	38,000	318,500	800,500

Public Works – Vehicles

Dump Truck #31 (w/Chipper Box)	2014	\$35,000	CERF
<i>Make</i>	International		
<i>Model</i>	4000 SERIES		
<i>Year</i>	2001		
<i>Cost</i>	\$59,633		
<i>Purchased</i>	FY 99-00		
<i>Useful Life</i>	12 yrs		
<i>Current Life</i>	14 yrs		



- X Critical
- Recommended
- Contingent on Funding

Vehicle Description

Various personnel in the Operations Division use this truck. The vehicle is equipped with an 11’ dump body and chipper box, 11’ power angling snowplow, emergency lighting, and two-way radio.

Total Vehicle Miles	27,135 (As of October 26, 2012)
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Breakdowns for Last 2 Years

Breakdown Date	Cause of Breakdowns	Cost of Breakdowns	Repair Time
Dec-12	Front end and suspension parts	\$3,250 (pending)	Ongoing

The dump body is in fair-poor condition with significant rust in the bed and the driver’s side door is starting to develop metal fatigue cracks around the locking mechanism. The tailgate linkage is also rusted and does not operate properly. Pictures of rust forming in the dump body:



Project Alternatives

Dump truck #41 was replaced during FY 12. The dump truck it replaced (1998 International) is slated for disposal as surplus property at the conclusion of the 2012 leaf collection program.

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

1. Although the cab and chassis in old #41 is in good operating condition, the dump body is rusted with significant deterioration and the primary reason it was replaced in FY 12.
2. Old #41 is a tandem axle truck and can transport a larger, heavier load compared to truck #31 which is a single axle dump truck.
3. The dump body on old #41 is approximately 2 feet longer and has higher sides compared to #31.
4. It is expected that truck #31 could be sold at public auction as surplus property for approximately \$10,000-\$15,000.

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

- \$7,000-Cab and chassis recondition/refurbish
- \$25,000-Replace dump body (which includes chipper box)
- \$3,000-Update hydraulic plow and body controls

Cost Comparison:

- Sale of truck #31: \$10,000-15,000
- Reconditioned old #41: \$35,000
- Compared to the purchase of a new dump truck: \$120,000

This alternative would allow Public Works to maintain two tandem axle dump trucks in the fleet and would extend the life of the old truck #41(which would become new #31) by approximately 7 years (replacement in FY 21). This is approximately half of the life cycle of a new dump truck. It is estimated that replacement of the reconditioned dump truck will cost approximately \$145,000 in FY 21. Public Works has a number of dump trucks scheduled for replacement in the coming 2-3 fiscal years and this alternative will help spread out the replacement cycles of the dump truck fleet.

Operational Impact

This unit 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. The vehicle is also used as a chipper truck for tree operations.

Project Impact

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

Public Works – Vehicles

Street Sweeper #34

Replacement not Recommended

<i>Make</i>	Elgin
<i>Year</i>	2003
<i>Purchase Cost</i>	\$124,212
<i>Purchased</i>	FY 02-03
<i>Useful Life</i>	10 yrs
<i>Current Life</i>	11 yrs



Vehicle Description

This is the only vehicle in the Village’s fleet that sweeps Village streets and State routes. State routes are swept in accordance with the intergovernmental street maintenance agreement with the Illinois Department of Transportation.

The street sweeper performs an important functions as it removes various debris (leaves, twigs, garbage, etc.) from Village streets and prevents such debris from entering into the Village’s combined sewer system along with improving the aesthetics appearance of the Village. By removing debris from Village streets and keeping it out of the Village’s sewer system, street sweeping ultimately prevents debris from being discharged into the Des Plaines River during combined sewer overflow events.

Total Equipment Hours/Miles	5,843/22,862 (As of October 26, 2012)
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Breakdowns for Last 2 Years

Date	Cause of Breakdowns	Cost	Repair Time
April-10	New hydraulic motor	\$638	2 days
May -10	Replaced steering shaft – guide wheel fell off	\$8,582	14 days
Nov-11	New conveyor belt	\$650	1 Day
Mar-12	Fuel tank straps	\$100	3 Days
Jun-12	New tires and new broom mandrel	\$1,900	1 Day
Aug-12	New fuel tank	\$700	1 Day
Sep-12	Numerous repairs (conveyor belt, bearings, variable shields)	\$8,500	21 Days
	Total	\$21,070	43 days

Project Alternative

The Village's street sweeper, subsequent to the completion of the most recent repairs, is considered to be in good operating condition. After considering the frequency and magnitude of repairs made to the sweeper since 2010, the age of the unit, and the significant costs associated with purchasing a new sweeper, Staff explored alternatives for continuing the Village's street sweeping program. These alternatives include:

1. Continue to use Village's sweeper and pay for repairs on an as-needed basis until complete break-down, deferring its replacement.
2. Sell the Village's sweeper as surplus property and outsource all street sweeping (cost summary below) - estimated sale price for current sweeper via public auction is \$10,000-\$12,000
3. Outsource routine Village-wide sweeping and keep Village's sweeper for special sweepings - after storm events, after conclusion of leaf season, before/after special events, cleanup after accidents, etc.
4. Lease street sweeper from area dealership (or perhaps another municipality) and utilize Village employees to operate sweeper
5. Jointly purchase sweeper with area municipality (Village of Forest Park has relatively new sweeper, Village of Oak Park contracts routine sweeping along with maintaining an in-house sweeping program)
6. Exchange public services and use of equipment with area municipalities

If the Village were to purchase a new sweeper in 2014 at an estimated purchase price of \$175,000, at a 2.5% inflation rate, the estimated replacement cost after 10 years would be \$224,000. Therefore, the sweeper would require an annual CERF transfer of \$22,400 over the next ten years. This contemplates a 10-year life cycle. However, the Village's historically heavy use of the sweeper creates a life cycle closer to 8 years. Reducing the life cycle to 8 years creates an estimated purchase price of \$213,200 with an annual CERF transfer of \$26,600.

Staff solicited three estimates for contracted street sweeping. These estimates are for 12 Village-wide sweeps which is the approximate number of sweeps completed in-house each year (disposal of sweeping debris is the Village's responsibility):

Roy Strom Co.:	$\$3,333 \times 12 = \$40,000$
Hoving Clean Sweep:	$\$3,505 \times 12 = \$42,060$
Elgin Sweeper:	$\$4,500 \times 12 = \$54,000$

After further analysis of street sweeping operations, Staff has determined that six monthly Village-wide sweeping events (at an estimated cost of \$3,750 for each event) from April to September would be appropriate for maintaining clean streets. By performing these routine Village-wide sweeps contractually, the Village could retain its sweeper and any additional sweeping events (reference those listed in item #3 above) would be performed by Public Works.

The following table summarizes costs associated with this scenario compared to purchasing a new sweeper and maintaining an in-house program:

	Contractual	In-House
Annual Routine Sweeping Costs	\$22,500	\$0
Annual Operating & Maintenance Costs (fuel \$1,500; brooms & brushes, & other parts \$4,000)	\$500	\$5,500
Estimated Costs for Breakdowns & Repairs	\$500	\$1,000
CERF Transfer	\$0	\$22,400
Total	\$23,500	\$28,900

Disposal costs were not included in this table as the Village is responsible for all costs (approximately \$11,000 in FY 12), regardless of the option selected.

Staff recommends the following:

1. Outsource routine Village-wide street sweeping on a monthly basis from April to September.
2. Retain the Village's sweeper #34 as a fully depreciated vehicle, remove it from CERF, and utilize for supplemental sweeping (leaves, special events, storms, accidents, etc.).

The outsourcing in FY2014 will be done on a trial basis and the Village will continue to make a CERF contribution for replacement of the Street Sweeper in the 2014 Budget. This will allow for replacement of the sweeper in FY2015 should the Village determine that outsourcing this service has not met service level expectations.

Staff will continue to explore other options such as joint purchasing and sharing with area municipalities. Although there are advantages and disadvantages to these options, one potential disadvantage is that after leaf collection programs and storm events there is a mutual need/demand for the unit during the same time period.

Operational Impact

The operational impact would be minimal as the Village would maintain its ability to perform in-house street sweeping on an as-needed or emergency basis along with routine street sweeping contractually.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$5,400 savings	See table above

**Village of River Forest, Illinois
Five-Year Capital Improvement Program
Police Vehicles
Fiscal Year 2014 Budget**

Police Department	2014	2015	2016	2017	2018	Five-Year Total
Patrol Car	38,580	-	-	41,474	-	80,054
Patrol Car	38,580	-	-	41,474	-	80,054
Chief's Vehicle	-	30,000	-	-	-	30,000
Patrol Car	-	43,545	-	-	45,474	89,019
Patrol Car	-	39,545	-	-	42,511	82,056
Community Service Officer	-	30,000	-	-	-	30,000
Patrol Car	-	-	40,509	-	-	40,509
Evidence Tech/Patrol Car	-	-	40,509	-	-	40,509
Detective/Surveillance	-	-	-	39,145	-	39,145
Unmarked Surveillance	-	-	-	-	47,360	47,360
Patrol	These vehicles are replaced with used police vehicles.					-
Patrol						-
Crime Prevention- Tahoe						-
Deputy Chief's Vehicle						-
Admin Pool Vehicle						-
Ford Explorer-To be sold						-
School Vehicle						-
Total						77,160

Proposed Financing

	2014	2015	2016	2017	2018	Five-Year Total
CERF-General Fund	77,160	143,090	81,018	122,093	135,345	558,706
Total	77,160	143,090	81,018	122,093	135,345	558,706

Police – Vehicles

Marked Squad Car

Squad 1	2014	\$38,580	CERF
	2017	\$41,474	CERF

Estimated mileage at time of replacement: 75,000

<i>Make</i>	Ford
<i>Model</i>	Crown Victoria
<i>Year</i>	2009
<i>Cost</i>	\$33,860
<i>Useful Life</i>	3 yrs
<i>Current Life</i>	3 yrs

- [] Critical
 - [X] Recommended
 - [] Contingent on Funding
-

Project Description & Justification

An estimated cost of \$38,580 to replace Squad #1. 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 current mileage is 54,000 (as of 10/1/12). The average monthly miles driven is 1,000. Anticipated in-service date is September 2013.

Vehicle Description

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

Breakdown/Repairs 2009-2012	
Number of Breakdowns/Repairs as of September 2012	33
Average Repair Cost	\$159.51

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
None	None

Police – Vehicles

Marked Squad Car

Squad 6	2014	\$38,580	CERF
	2017	\$41,474	CERF

Estimated mileage at time of replacement: 109,660

<i>Make</i>	Ford
<i>Model</i>	Crown Victoria
<i>Year</i>	2009
<i>Cost</i>	\$33,860
<i>Useful Life</i>	3 yrs
<i>Current Life</i>	3 yrs

- Critical
 - Recommended
 - Contingent on Funding
-

Project Description & Justification

An estimated cost of \$38,580 to replace Squad #6. 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 current mileage is 88,476 (as of 10/1/12). The average monthly miles driven is 1,932. Anticipated in-service date is September 2013.

Vehicle Description

The recommended replacement model is a Ford Explorer. This vehicle would serve as a multi-purpose utility vehicle for deploying the speed trailer, and carrying evidence technician equipment. It will also accommodate the taller officers who have trouble fitting into the Ford Taurus. This vehicle will be a marked squad car also 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, video equipment will be removed and reinstalled in the new cars. The condition of this vehicle will be analyzed when they are removed from service to determine if they are suitable to be rotated to another department for administrative use, or if they should be disposed of at auction.

Breakdown/Repairs 2009-2012	
Number of Breakdowns/Repairs as of Sept. 2012	52
Average Repair Cost	\$374.00

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
None	None

**Village of River Forest, Illinois
Five-Year Capital Improvement Program
Fire Vehicles
Fiscal Year 2014 Budget**

Fire Department	2014	2015	2016	2017	2018	Five-Year Total
Ladder Truck	650,000	-	-	-	-	650,000
Chief's Vehicle	-	23,000	-	-	-	23,000
Ambulance	-	186,000	-	-	-	186,000
Administrative Vehicle	-	35,000	-	-	-	35,000
Pumper	-	-	-	550,000	-	550,000
Deputy Chief's Vehicle	-	-	-	25,750	-	25,750
Pumper	Scheduled for replacement in 2022					-
Ambulance	Vehicle is a reserve unit replaced with Ambulance #214					-
Pool Vehicle	Vehicle replaced with Chief's Vehicle #200					-
Aerial Truck (Shared)	Truck is shared with and stationed at the Village of Oak Park					-
Total	650,000	244,000	-	575,750	-	1,469,750

Proposed Financing

	2014	2015	2016	2017	2018	Five-Year Total
CERF- General Fund	650,000	244,000	-	575,750	-	1,469,750
Total	650,000	244,000	-	575,750	-	1,469,750

Fire – Vehicles

Truck – FD-221		2014	\$650,000	CERF
<i>Make</i>	<i>Seagrave</i>			
<i>Model</i>	<i>100' Aerial</i>			
<i>Year</i>	<i>1981</i>			
<i>Cost</i>	<i>See Below</i>			
<i>Useful Life</i>	<i>20 years front line Currently 32 years</i>			



- X Critical
- Recommended
- Contingent on Funding

Vehicle Description

In 1999, the Village partnered with Oak Park to buy half (\$247,000 plus half of the annual maintenance costs which are approximately \$16,000) of a 100" aerial tower with the Village of Oak Park (placed in service in 2001). This piece of apparatus is housed in the Village of Oak Park. As part of the agreement, Oak Park's 1981 aerial truck was housed and utilized by River Forest (the current T-221).

T-221 is a 100' aerial, with a 300-gallon per minute fire pump, no water tank and a limited complement of fire hose, ladders and equipment. This vehicle does not meet National Fire Protection Association (NFPA) 1901 standards for apparatus due to the lack of hose and serviceable ground ladders, along with non-existent safety devices on the turntable and aerial ladder. The Village was receiving limited credit through the Insurance Services Office (ISO) for an aerial truck due to the lack of pump capacity and age of the vehicle.

Due to safety concerns, the Fire Department took T-221 out of service in late 2012. As such, the Fire Department does not have any serviceable ladder truck to reach the top of some second story residential units or many of the Village's multi-family dwellings. In order to provide sufficient fire rescue services, a ladder truck is essential to the Village's Fire Department fleet.

To better serve River Forest, the Fire Department recommends the purchase of a 'Quint' as it will greatly enhance fire response in the staging of emergency equipment throughout the Village. The recommended unit carries hose, water, ground ladders, has a 1500 GPM pump and 75' aerial device. The vehicle will have a single rear axle, thereby allowing it to maneuver into tighter spaces typical of River Forest lots and the universities.

This vehicle is also 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 a patient or victims prior to the arrival of a transport ambulance. This allows the Fire Department to handle multiple calls in our community.

Project Alternative

Staff has evaluated numerous alternatives to purchasing a Quint, including the option to not purchase a new piece of apparatus (thereby eliminating a Ladder Truck from the fleet), to utilize apparatus in neighboring communities and to purchase a used Ladder Truck or Quint. Following this review, it is Staff's recommendation that the Village's best, option in order to provide sufficient fire rescue services, is to purchase a Quint. This will allow the Village to defer replacement of Pumping Engine 222 from 2014 to 2017 (Engine 222 was previously scheduled to be replaced in 2012 and subsequently deferred to 2014 at a cost of \$475,000). For the past eight (8) years, the Fire Department has unsuccessfully applied for a grant for the purchase of a Quint. It does not appear likely that the Village will be awarded a grant in 2014.

Operational Impact

The replacement of this vehicle will be positioned in front line service, replacing a 32 year old vehicle. Improvements enhance the Fire Department's emergency response within the community by utilizing a more versatile piece of equipment. Additional pump capacity is a benefit when viewed by ISO and the shorter wheel base gives the operators the ability to maneuver in tighter locations, such as the university complexes and deeper setback residential properties.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$1,500	Oil & filter changes (2) and ladder tests (aerial and ground) annually. This is currently budgeted.

**Village of River Forest, Illinois
Five-Year Capital Improvement Program
Sewer & Water
Fiscal Year 2014 Budget**

Water & Sewer Improvements	2014	2015	2016	2017	2018	Five-Year Total
Sewer System						
Sewer Lining	85,000	140,000	140,000	140,000	140,000	645,000
Sewer Point Repairs	15,000	15,000	15,000	15,000	15,000	75,000
Pumping Station						
Pump Station Improvements	24,000	49,000	8,500	-	-	81,500
Water System Efficiency Improvements	-	105,000	42,000	55,000	-	202,000
Water Distribution Improvements						
Water Meter Replacements	25,000	25,000	25,000	25,000	10,000	110,000
Water Main Replacement	489,000	214,000	337,000	315,000	400,000	1,755,000
Hydrant Replacement	30,000	15,000	15,000	15,000	15,000	90,000
Total	668,000	563,000	582,500	565,000	580,000	2,958,500

Proposed Financing	2014	2015	2016	2017	2018	Five-Year Total
Water and Sewer Operating Fund	668,000	563,000	582,500	565,000	580,000	2,958,500
Total	668,000	563,000	582,500	565,000	580,000	2,958,500

Public Works

Sewer Relining Program		2014	\$85,000	W&S
Public Sewers		2015	\$140,000	W&S
		2016	\$140,000	W&S
		2017	\$140,000	W&S
X	Critical	2018	\$140,000	W&S
-	Recommended			
-	Contingent on Funding			

Original Purchase Date & Cost

N/A

Spending History

2012-13	\$79,466
2011-12	\$50,779
2010-11	\$23,598
2009-10	\$106,873
2008-09	\$94,206

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 relining of as many sections as possible. In some situations, sewer mains may have failed beyond the ability to reline 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 12 recommends an annual funding level of \$140,000 for this program.

The process of relining consists of inserting a sleeve made of flexible material in the existing pipe. The sleeve is then filled with water and 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.

Since the Village’s first sewer relining project, over 30,000 lineal feet of sewers have been relined. This represents approximately 18% 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 relined. Relining all unlined combined sewers that are less than 33 inches in diameter would cost approximately \$9 million.

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

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

Condition Rating	Condition Description	Recommended Action
A	Random cracking / some roots	Continue monitoring
B	Medium cracking / Medium root problem	Reline in 1 to 3 years
C	Heavy cracking / Heavy root problem	Reline immediately
D	Structural damage / Fully blocked by roots	Requires replacement

2014 Sewer Relining Recommended Locations

<u>Segment No.</u>	<u>Location/Address</u>	<u>Present Condition</u>
1	138 to 146 Ashland Ave	C
2	146 to 202 Ashland Ave	C
3	34 to 46 Forest Ave	C
4	46 to 110 Forest Ave	C
5	718 to 738 Franklin Ave	C
6 - 8	700 block of Harlem Ave (three segments)	C

Public Works Staff projects a total project cost of \$85,000 for the recommended relining locations.

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 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 relining.

Project Impact

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

Public Works

Sewer Point Repairs	2014	\$15,000	W&S
Public Sewers	2015	\$15,000	W&S
	2016	\$15,000	W&S
	2017	\$15,000	W&S
	2018	\$15,000	W&S
X	Critical		
-	Recommended		
-	Contingent on Funding		

Original Purchase Date & Cost	Spending History	
N/A	2012-13	\$15,000 (projected)
	2011-12	\$2,650
	2010-11	\$5,603
	2009-10	\$7,497 ¹
	2008-09	\$22,728 ¹

¹Estimates based on Springbrook

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). Our 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. The majority of 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 12 recommends an annual funding level of \$15,000 for this program.

In 2011, Public Works developed an in-house sewer televising program. Village Staff will review the video recordings and, on an ongoing basis, identify the sections of failing sewer mains. Those sewer sections that cannot be relined will be replaced.

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

Public Works

Pump Station Improvements	2014	\$24,000 W&S
Water & Sewer	2015	\$49,000 W&S
	2016	\$8,500 W&S

- X Critical
 - Recommended
 - Contingent on Funding
-

Project Description & Justification

The following projects involve improvements and maintenance to the Pump Station facility, controls for the water distribution system, storage reservoirs, and water tower:

<u>Repair/Improvement</u>	<u>Estimated Cost</u>	<u>Year Recommended</u>
Inspect reservoirs and elevated storage tank	\$8,000	FY 14
Replace two 12" master water meters (labor to be performed in-house by Public Works – est. savings of \$2,000)	\$16,000	FY 14
Replace processing and logic controls (includes wireless communication system)	\$42,000	FY 15
Upgrade SCADA software	\$7,000	FY 15
Replace front service door	\$5,000	FY 16
Paint exterior wooden trim (Main building and Vent House)	\$3,500	FY 16

The following is a summary of the improvements:

Inspect the underground reservoirs (2.0 and 0.5 million gallon) and elevated storage tank (0.5 million gallon): It is recommended that the condition of reservoirs and elevated storage tanks be assessed every three to five years. These storage facilities have not been inspected in approximately ten years.

Replacement of two master meters: There are two mechanical 12" master meters in the Pumping Station that constantly monitor incoming and outgoing flow. The data from these meters is used for reporting purposes and to calculate unaccounted flow. Since these meters rely on moving parts, the chamber needs to be removed and sent in for service every 3-5 years which requires a spare to be installed while the unit is calibrated or repaired. Staff was recently informed that repair parts for these meters are no longer available. The new meters utilize a magnetic sensor, do not have any moving parts and are extremely accurate in comparison to the current meters.

Replace programming and logic controls: The current control system was installed as part of a pump station improvement project in 1987-88 and has become obsolete. Electronic components used in the current control system limit functionality and

compatibility with newer technology making it difficult to integrate, upgrade or repair the different parts. Repair parts for the current system are also becoming increasingly scarce and expensive, when available.

The wireless system between the water tower and pumping station will eliminate the need for the current dedicated land line that is currently utilized and paid for by the Village at an estimated savings of \$45 per month (\$540 annually). The land line currently used was damaged recently by some underground work that was done near the public works garage and resulted in loss of communication between the tower and station for an extended period of time.

Upgrade SCADA software: Upgrading the SCADA control software ensures compatibility and increased functionality with the new logic controls.

Replace front service door: The front door on the Pumping Station is original to the building and is in poor condition. Replacing the door improves the aesthetics and security of the building.

Paint exterior wood trim: The wood soffit and fascia for the pump station are due for maintenance and should be scraped, primed and painted.

Project Alternative

There are essentially no alternatives to these improvement and maintenance projects as they contribute to the operation and safety of the 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 in 2014	None in 2014
\$540 savings in 2015	Eliminate dedicated land line

Public Works

Water System Efficiency Improvements

2015	\$105,000	W&S
2016	\$42,000	W&S
2017	\$55,000	W&S

- Critical
- Recommended
- X Contingent on Funding

Name of Project

Spending History

2012-13	\$68,500 (Projected)
2011-12	\$0
2010-11	\$0
2009-10	\$0
2008-09	\$0

Program Description & Justification

In 2010, the Village approved a professional services agreement with Baxter & Woodman, Inc. to study the Village's water pumping system. The goal of this Energy Efficiency Study was to determine alternatives the Village can employ to reduce the overall electrical energy required to deliver water to the community by evaluating the hydraulic (mechanical), electrical, and operational aspects of the pumping station. It is important to note that the quantity of electricity required to deliver water is not limited to pumping and includes lighting, chemical feed, heating, air conditioning, ventilation, as well as building consumption.

Although Baxter & Woodman's final report indicated that the Village's Pumping Station and distribution system appear to be operating in an efficient manner, they included recommendations for actions to improve the overall pumping and operating efficiency of the Station and distribution system. The following is a summary of their recommendations:

<u>Recommended Improvement</u>	<u>Estimated Project Costs¹</u>	<u>Estimated Yearly Energy Cost Savings</u>
Lighting Fixture Replacement	completed FY 13	\$215
Relocate Pump Foot Valves	completed FY 13	\$340
Discharge Check Valve Removal	completed FY 13	\$820
Interconnect Suction Pipes	completed FY 13	\$120
Replace first floor windows	completed FY 13	Not known
Replace Pump No. 1 ²	\$87,000 (FY 15)	N/A
Pump No. 1 Pipe and Valve Changes ³	\$18,000 (FY 15)	N/A
Reservoir Turbine Generator	\$42,000 (FY 16)	\$8,000
Reservoir Operations (fill valve repl.)	\$18,500 (FY 17)	\$1,500
Geothermal Heat Pump	\$36,500 (FY 17)	\$3,300

- 1 Estimated Project Costs were developed by Baxter & Woodman in 2010. Estimated projects costs for fiscal years 15, 16, and 17 reflect inflationary increases (approximately 3% annually).
- 2 The improvements completed in FY 13 may decrease friction on the suction side of the pump to the point where the replacement of pump no. 1 may not be necessary.
- 3 Completed in conjunction with Replacement of Pump No. 1

2014 Recommended Project

Staff recommends deferring additional improvements recommended by Baxter & Woodman until the improvements completed in FY 13 have been evaluated/analyzed. Therefore, Staff recommends not allocating funding for the remaining improvements in FY 14.

Program Alternative

The alternative to these projects is to not make these improvements and maintain the current level(s) of energy efficiency.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$8,000 Savings in 2016	Savings realized from reduced energy consumption
\$4,800 Savings in 2017	

Public Works

Water Meter Replacement Program	2014	\$25,000	W&S
	2015	\$25,000	W&S
	2016	\$25,000	W&S
	2017	\$25,000	W&S
	2018	\$10,000	W&S

- Critical
X Recommended
- Contingent on Funding

Name of Project	Spending History	
	2012-13	\$24,000 (Projected)
	2011-12	\$39,207
	2010-11	\$8,890
	2009-10	\$46,450
	2008-09	\$306,975

Summary of spending history:

- FY 13 replaced meters greater than 20 years of age
- FY 12 replaced 1.5-inch meters and 1,000 cubic foot meters (with 100 cubic foot meters)
- FY 11 replaced 2-inch and 3-inch meters
- FY 10 replaced/upgraded meters compatible with radio read technology
- FY 09 replaced/upgraded meters compatible with radio read technology

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 – 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 15-20 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.

2014 Recommended Project

A summary of the meters proposed to be replaced is listed below. All meters would be replaced in-house utilizing Water Division employees.

**Meters >15 and < 20 years old
(installed 1992-1996)**

Size	Qty.	Cost	
5/8-inch	503 x \$115	\$57,845	Sensus iPERL
0.75-inch	102 x \$134	\$13,668	Sensus iPERL
1-inch	72 x \$173	\$12,456	Sensus iPERL
1.5-inch	26 x \$467	\$12,142	Sensus OMNI R2
2-inch	8 x \$650	\$5,200	Sensus OMNI R2
	711	\$101,311	Total

There are approximately 711 meters that are between 15 and 20 years of age. The cost to replace all of these meters in this age category is approximately \$100,000. Therefore, an approximate annual funding level of \$25,000 for fiscal years 2014, 2015, 2016, and 2017 is recommended.

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

Public Works

Water Main Replacement Program	2014	\$489,000	W&S
	2015	\$214,000	W&S
	2016	\$337,000	W&S
	2017	\$315,000	W&S
	2018	\$400,000	W&S

- X Critical
 - Recommended
 - Contingent on Funding
-

Name of Project	Spending History	
Washington Boulevard Water Main	2012-13	\$116,416
Monroe Avenue Water Main	2011-12	\$175,887
Park Avenue Water Main	2010-11	\$258,302 (estimated)
Lathrop Avenue Water Main	2009-10	\$347,304
No project	2008-09	\$0

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.

2014 Water Main Replacement Recommended

Location: Thatcher Ave – From valve located just north of Chicago Ave to Augusta Street

Project Length: Approximately 1,300 feet

The proposed water main replacement project (proposed for FY 14) will improve the existing 8-inch water main to a ductile iron 8-inch water main. This project will also include replacing a valve on Thatcher Avenue (just north of Chicago Avenue) and a valve at the intersection of Augusta and Thatcher. Due to known and anticipated utility and tree conflicts, along with Thatcher Avenue being a state (IDOT) route, locating the new water main beneath the public sidewalk appears to be the most feasible option. The preferred option is to install the new water main beneath Thatcher Avenue, but further analysis and investigation will be necessary. This 1,300-foot length of water main has experienced five water main breaks since 1995 - three within the past 12 months. The cost estimate for this project is as follows:

- \$25,000 for contractual design engineering services. If performed by Village Staff, proposed project amount will be reduced by \$25,000.
- \$375,000 for construction (construction engineering to be performed in-house)
- \$75,000 for the installation of concrete base and asphalt patch along water main trench (if new water main installed beneath Thatcher Ave)

Three valves in the Village's water distribution system have, at times, demonstrated faulty operations and Staff is concerned they cannot be relied upon in emergency situations.

- a. Hawthorne, east of Thatcher: 6-inch diameter
- b. Augusta & Thatcher: 6-inch diameter
- c. Park & Chicago: 8-inch diameter

Staff recommends the replacement of the following valve in FY 14 at a cost of \$14,000:

- a. Hawthorne, east of Thatcher
- b. Augusta & Thatcher

Cost summary for recommended improvements in FY 14:

Design engineering	\$25,000
Construction	\$375,000
Thatcher Ave Surface	\$75,000
Two Valves	<u>\$14,000</u>
	\$489,000

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:

- Replace 4-inch main beneath Keystone Avenue (from Lake Street and Central Avenue) with 8-inch water main (from Lake Street to Hawthorne Avenue). The purpose of this is to eliminate an existing dead-end water main (not connected to a loop) with a new

main that loops the existing 10-inch on Lake Street with the 6-inch main on Hawthorne to improve flow and pressure between the water distribution systems north and south of the railroad.

Estimated project costs in FY 15:

- \$180,000 construction (excludes surface restoration)
- \$27,000 engineering (design and construction oversight)
- \$7,000 replace valve at Park & Chicago (see previous page)

- Abandonment of the existing 6-inch water main (and two hydrants) that are within an easement between Harlem Avenue and Bonnie Brae Avenue, from the E-W alley north of Quick Avenue to Chicago Avenue. The work would also involve the extension of the 6-inch water main in the east-west alley north of Quick Avenue to the existing 8-inch water main in Harlem Avenue. The water services for 750 Harlem Avenue, 630 Harlem Avenue and for 7200-7214 Oak Ave would be transferred to the 8-inch water main in Harlem Ave.

Estimated project costs in FY 16:

- \$75,000 construction (excludes surface restoration)
- \$12,000 engineering (design and construction oversight)
- \$250,000 – water main replacement – project to be determined

- Replace the 8-inch water main beneath River Oaks Drive and Auvergne Place. This water main loop has experienced five breaks since 2007.

Estimated project costs in FY 17:

- \$275,000 construction (excludes surface restoration)
- \$40,000 engineering (design and construction oversight)

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

Public Works

Hydrant Replacement Program	2014	\$30,000	W&S
	2015	\$15,000	W&S
	2016	\$15,000	W&S
	2017	\$15,000	W&S
	2018	\$15,000	W&S
-	Critical		
X	Recommended		
-	Contingent on Funding		

Name of Project	Spending History	
	2012-13	\$14,590
	2011-12	\$28,708
	2010-11	\$29,325
	2009-10	\$41,833
	2008-09	\$75,480

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 these Village-wide hydrant flushing events, Fire Department personnel identify hydrants in need of repair and provides a list of those hydrants to Public Works to coordinate and/or make the necessary repairs. Those hydrants that are not in operating condition are prioritized for immediate repair.

2014 Hydrant Replacements Recommended

The Public Works and Fire Departments have identified the following hydrants as operable but “too low” (less than 18 inches from the ground to port) which prevents the hydrant wrench from rotating freely around the main/steamer port (slows down the time required to connect the fire hose to the hydrant):

1. Intersection of Monroe & Lake
2. 400 Park
3. 125 Gale
4. Intersection of Gale & Vine
5. 1322 Lathrop
6. 1246 Lathrop

Due to their age, neither replacement parts nor extensions for these Eddy hydrants are available. Although these hydrants are operational and provide adequate fire flow, Staff recommends that they be replaced in the coming years. Public Works currently has four used fire hydrants in stock that can be placed into service. Therefore, Staff recommends replacing these six hydrants in FY14:

4 hydrants x \$4,500 labor only =	\$18,000
2 hydrant x \$6,000 labor and hydrant =	<u>\$12,000</u>
Total =	\$30,000

Program Alternative

The Village’s fire hydrant system is a critically important infrastructure system 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

**Village of River Forest, Illinois
Five-Year Capital Improvement Program
Information Technology
Fiscal Year 2014 Budget**

IT Summary	2014	2015	2016	2017	2018	Five-Year Total
PC Replacement	3,000	3,000	6,000	14,000	4,000	30,000
Server Replacement	16,000	-	12,500	12,500	20,000	61,000
Disk Space Expansion	-	22,500	-	-	-	22,500
Disaster Recovery Enhancements	-	18,000	-	-	-	18,000
Network Improvements	-	5,000	10,000	-	38,500	53,500
Miscellaneous Improvements	12,860	11,500	2,000	2,500	7,500	36,360
Total	31,860	60,000	30,500	29,000	70,000	221,360

Proposed Financing

	2014	2015	2016	2017	2018	Five-Year Total
General Fund- Operations	31,860	60,000	30,500	29,000	70,000	221,360
Total	31,860	60,000	30,500	29,000	70,000	221,360

Administration

PC Replacement	2014	\$3,000	General Fund
Information Technology	2015	\$3,000	General Fund
	2016	\$6,000	General Fund
- Critical	2017	\$14,000	General Fund
X Recommended	2018	\$4,000	General Fund
- Contingent on Funding			

Original Purchase Date & Cost	Funding History
Various	2013 \$12,000 General Fund

Project Description & Justification

This program is designed to upgrade the central processing units (CPU's) of the Village's desktop and laptop computer inventory. Peripheral equipment such as monitors, keyboards and printers are replaced on an ad hoc basis.

The Village has 38 desktop computers. The estimated service life of a Village computer is 4 to 6 years. Replacements are prioritized based upon the job responsibilities of the employees. As a result, many workstations are assigned older but serviceable PCs annually, while other key administrative workstations receive a new computer every 3-4 years.

To maximize efficiency, all new computers will include dual monitor cards.

Project Alternative

If this project is not funded, PCs would not be replaced and repairs would be funded as required from IT Support Account 01-10-00-53-0410.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$500 - \$1,000	Minor maintenance costs to update software, monitors, and minor repairs

Administration

Server Replacement	2014	\$16,000	General Fund
Information Technology	2016	\$12,500	General Fund
	2017	\$12,500	General Fund
X Critical	2018	\$20,000	General Fund
- Recommended			
- Contingent on Funding			

Original Purchase Date & Cost

Various

Funding History

2013 \$12,000 General Fund

Project Description & Justification

This program is designed to upgrade the Village's server inventory:

Server	Type	Applications	Purchased	Warranty	Replacement
Sisko	Physical	Print Server	9/2006		N/A- Reuse existing servers
Pine	Physical	File, Application, SQL, 2 nd DC	12/2008	12/2015	2016
Crusher	Physical	Intranet, GIS	5/2008		2014
Leo	Virtual	Domain Controller, Anti-Virus	5/2011	5/2014	2017
Pegasus	Virtual	Exchange	5/2011	5/2014	2017
Phoenix	Virtual	Web Server	5/2011	5/2014	2017
Orion	Virtual	IT, Springbrook	8/2012	8/2015	2018

The Orion server was purchased in 2012 per the recommendation of ClientFirst as existing servers were at capacity. Per the ClientFirst recommendations, the Village website was moved offsite in 2012 to ensure non-interrupted communications in the event of a disaster.

Project Alternative

If this project is not funded, servers will need to be replaced as they fail.

Staff is evaluating the possibility of eliminating the Crusher server, thereby eliminating a \$16,000 expense in 2014. To do this, the Intranet, which is running on Sharepoint Services, can be moved to any of the other servers as the load is very low. Whether this server can be eliminated is dependent on the Village's GIS mapping needs. If the Village is to create complex dynamic maps and building applications then a separate GIS server is needed. Because the

Village is currently conducting a recruitment for a Village Engineer, a final decision on replacing this server will be delayed until the selected individual provides their feedback regarding GIS mapping. Without a separate GIS server, the Village would still have access to GIS pdf maps and be able to create basic layers with the help of IT personnel.

Project Impact

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

Administration

Miscellaneous Improvements	2014	\$12,860	General Fund
Information Technology	2015	\$11,500	General Fund
	2016	\$2,000	General Fund
- Critical	2017	\$2,500	General Fund
X Recommended	2018	\$7,500	General Fund
- Contingent on Funding			

Original Purchase Date & Cost

N/A

Funding History

N/A

Project Description & Justification

The Village’s IT Assessment conducted by ClientFirst recommended a number of miscellaneous improvements over the next several years:

2014	Windows Software Updates & Patching	\$5,500
	Wireless Expansion at Village Hall	\$1,000
	Electronic Mail Archiving	\$3,360
	Review of 5-year IT Plan	\$3,000
2015	Inventory Alerts and Alarms	\$5,000
	Wireless Expansion – Pumping Station	\$1,000
	Remote Access Improvements	\$3,000
	Document Management Upgrades	\$2,500
2016	Wireless Expansion- Public Works	\$2,000
2017	Document Management Upgrades	\$2,500
2018	To Be Determined	\$7,500

Project Alternative

While none of the above projects are mission critical, they will ensure that the Village continues to implement best management practices and properly maintains its IT infrastructure. Should projects not be funded, they will be rescheduled for future years.

Project Impact

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

Jurisdictional Statistics

This sections 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	2,615
Average household size	2.60
Median family income	\$122,155
Median home value	\$386,600

Municipal Services & Facilities

Number of full time employees	75
Miles of streets	31.6
Miles of alleys	3.9
Miles of sewers	33.1
Number of street lights	1,998
Number of street lights	1,998
Refuse Collection Customers	2,924
Water Billing Customers	3,160

Annual taxable sales

2006	\$165,860,272
2007	\$179,968,785
2008	\$177,431,561
2009	\$158,420,269
2010	\$155,416,508
2011	\$160,051,009
2012	\$157,887,700

Property Tax Rates

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

Last Ten Levy Years

Tax Levy Year	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Calendar Year Collected	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Village of River Forest	1.051	0.840	0.820	0.880	0.965	0.979	0.948	1.102	1.116	1.042	1.518
School Districts	6.960	5.665	5.502	5.843	6.234	6.061	5.562	6.028	5.910	5.612	7.816
Cook County	0.462	0.423	0.394	0.415	0.446	0.500	0.593	0.593	0.630	0.690	0.545
Park District	0.249	0.209	0.255	0.317	0.357	0.363	0.354	0.418	0.426	0.386	0.557
Water Reclamation	0.320	0.274	0.261	0.252	0.263	0.284	0.315	0.347	0.361	0.371	0.401
Public Library - Village Component Unit	0.195	0.155	0.151	0.161	0.176	0.179	0.173	0.204	0.206	0.199	0.030
Township	0.093	0.075	0.078	0.084	0.093	0.095	0.093	0.109	0.111	0.115	0.171
Other (1)	0.097	0.062	0.081	0.063	0.077	0.074	0.030	0.073	0.113	0.079	0.320
Total- all purposes	9.427	7.703	7.542	8.015	8.611	8.535	8.068	8.874	8.873	8.494	11.358
Share of total tax rate levied for the Village of River Forest	11.15%	10.90%	10.87%	10.98%	11.21%	11.47%	11.75%	12.42%	12.58%	12.27%	13.37%

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	Total Assessed Value	Village Property Tax Rate	Total Equalized Assessed Value
	Amount	Amount	Amount			
2011					0.840	573,104,464
2010					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
2005					0.948	488,961,811
2004	134,086,644	20,660,993	112,334	154,859,971	1.102	398,872,827
2003					1.116	383,075,511
2002					1.042	386,147,191

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	2011 Levy Year	
		Equalized Assessed Valuation	Percentage of Total Equalized Assessed Valuation
River Forest Town Center One	Retail Center	12,575,385	2.19%
River Forest Town Center Two	Retail Center	3,062,448	0.53%
West Suburban Hospital	Medical Center	4,934,383	0.86%
Albertson's (Jewel)	Retail Store	4,487,579	0.78%
Jack Strand	Retail Center	1,616,918	0.28%
Chicago Land & Trust	Land Title Firm	1,465,311	0.26%
Norland River Forest	Vacant Property	1,276,898	0.22%
Kirk Eye Center	Vision Care Center	1,261,905	0.22%
Harry Langer, LLC	Retail Drug Store	1,054,423	0.18%
River Forest Tennis Club	Recreation	999,580	0.17%
Totals		<u>\$ 32,734,830</u>	<u>5.71%</u>

Data Source:

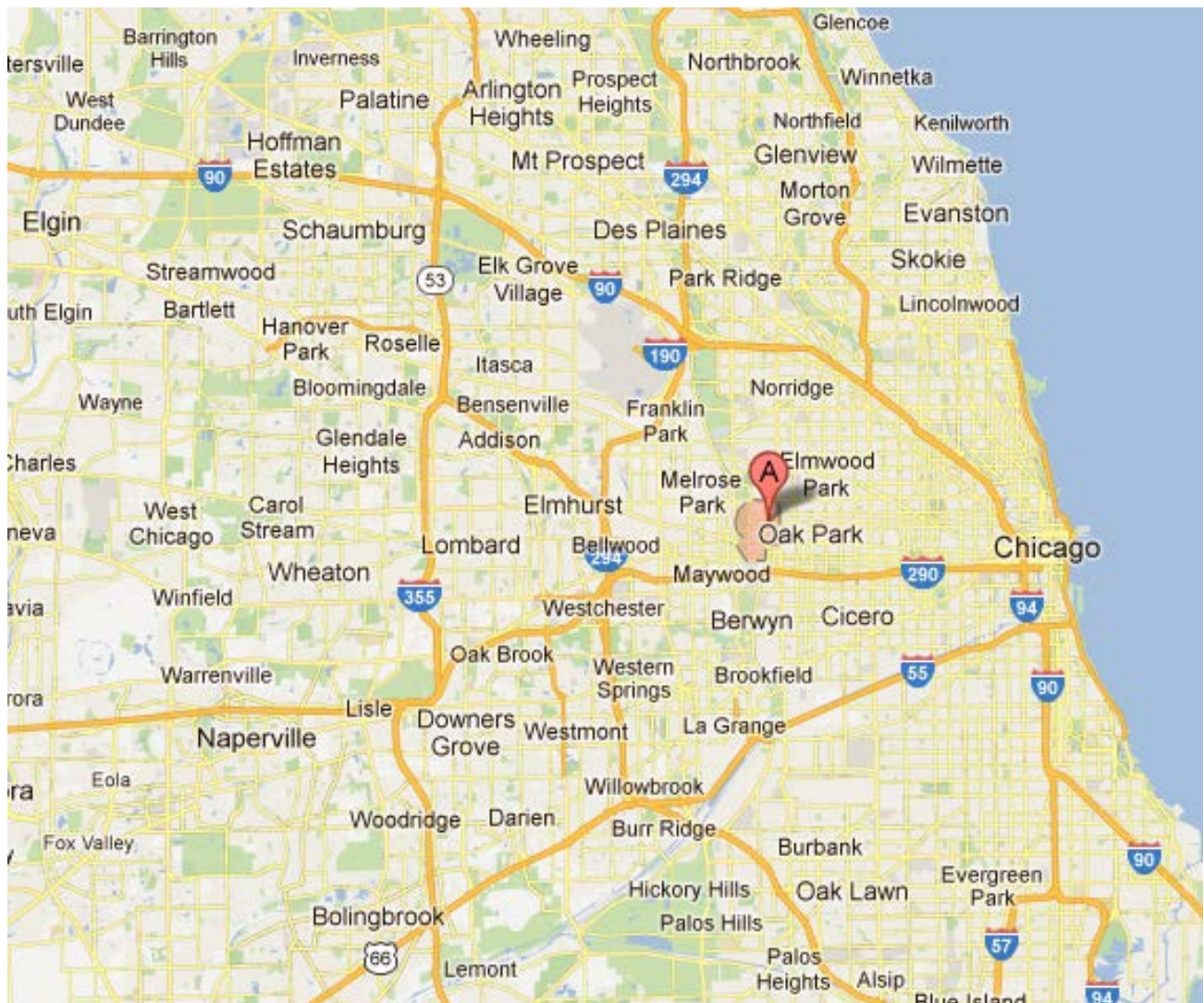
Office of County Clerk

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 Line, Pace Bus Services, as well as Interstate 290.

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



Budget Glossary

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

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 Equipment Replacement Fund (CERF): A capital projects fund where departments set aside funds each year for the eventual replacement of existing equipment, and to avoid significant fluctuations in the operating budget from one year to the next.

Capital Improvements / Capital Outlay: Projects or products that are long-term assets. These expenditures generally have estimated useful lives of two years or longer and typically are in excess of \$10,000.

Capital Improvement Program: 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.
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 is a calendar year.

Fixed Assets: Assets of a long-term character which are intended to be held or used, such as land, buildings, machinery, furniture and other equipment.

Fund: A set of interrelated accounts to record revenues and expenditures associated with a specific purpose.

Fund Balance: The difference between revenues and expenditures. A negative fund balance is called a deficit. A fund balance in an enterprise fund is referred to as retained earnings.

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.

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.

Infrastructure

Maintenance Fee (IMF): A 1% telecommunications tax collected by all telecommunications companies.

Intergovernmental

Personal 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

(MWRDGC):

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.

Net Assets: The difference between assets and liabilities as reported in the Government-wide Financial Statement of the Certified 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.

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.

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.

Retained Earnings: See Fund Balance.

Self-Contained Breathing Apparatus (SCBA): Personal protective equipment worn to protect individuals from exposure to environments hazardous to the respiratory system.

Special Revenue Fund: A fund used to 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 AA+ 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
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.