



## VILLAGE OF RIVER FOREST, ILLINOIS

### Annual Budget Fiscal Year 2015

400 Park Avenue, River Forest, IL 60305  
[www.vrf.us](http://www.vrf.us)

**VILLAGE OF RIVER FOREST, ILLINOIS  
ANNUAL OPERATING BUDGET  
FISCAL YEAR 2015**

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Catherine Adduci



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Sharon Halperin

**VILLAGE TRUSTEES**



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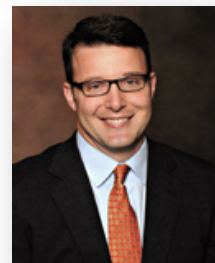
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## **Distinguished Budget Award**

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, 2013. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan, and as a communications device.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

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**Village of River Forest**

**Illinois**

For the Fiscal Year Beginning

**May 1, 2013**

A handwritten signature in black ink, reading "Jeffrey R. Egan".

Executive Director

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



March 10, 2014

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

On behalf of the Village Management Team, it is my pleasure to present to you the Fiscal Year 2015 Annual Operating Budget and Capital Improvement Program of the Village of River Forest. The Village operates under the budget act as outlined in 65 ILCS 5/8-2-9 as adopted by the Village in 1981 and amended in 2011. The Village's fiscal year commences on May 1 and concludes on April 30.

The Village continues to see stability in its operating budgets as it relates to revenues and expenditures. The volatility that municipalities experienced with revenues has subsided. That being said, the "new normal" which has been preached in previous budget messages provides for more modest, yet predictable revenues with a few exceptions. We are fortunate to have a diverse revenue stream, and while some revenues have seen modest gains, others such as telecommunication taxes are continuing to decline. The Village remains committed to providing a high level of services while meeting the demands of external forces and customary cost increases. Further, the Village has used these past several years to ensure its "financial house" is in order and make strategic financial decisions to better position the Village moving forward. Examples include:



- ➡ Paying off its IMRF early retirement incentive (ERI) in 2013. The Village was paying 7.5% interest on this incentive. Paying the ERI in full allowed for approximately \$135,000 in interest savings and saw a reduction in our annual contribution rate, reducing our annual cost by up to \$76,000 per year through 2020.
- ➡ As of April 30, 2014, our Capital Equipment Replacement Fund will be fully funded. This is quite an accomplishment. In recent years, the Village made "catch up" payments to fill in for the payments that were missed during the recession. Also, revenue from the automatic traffic control enforcement system (red light cameras) has been directly deposited in the CERF. In addition, staff has increased the amount of items that are funded in the CERF to ensure that we have covered all our capital needs.
- ➡ In FY 2015, Staff is proposing a new Capital Improvement Fund (CIF) that will begin providing a revenue source for capital projects that do not fall within CERF, Water and Sewer, and Motor Fuel Tax. The automated traffic control enforcement system revenue will shift to the CIF, thereby providing it with a dedicated revenue source.
- ➡ The Village understands that public safety pensions will continue to place pressure on our operating budgets. The Village Board has commenced a cooperative study with both the police and fire pension funds to examine our funding assumptions and strategies. The goal is to create a policy and set of assumptions we all agree with moving forward. In the interim, the Village has adopted the State's new mortality table assumptions which have resulted in an increase to our budget of 20-30%.
- ➡ The Village made significant changes to its retiree health insurance subsidy by eliminating it for non-union employees (with a few grandfathered exceptions) and negotiating it out of the public works and police

collective bargaining agreements. Finally, the Village has worked with its health insurance cooperative to offer a fully-insured Medicare plan that is cost neutral for the Village and provides additional benefits to retirees. These changes result in long term cost savings for the Village and a significant reduction in our other postemployment benefit calculation.

While it is appropriate to reiterate the positive financial decisions made these past years, that alone is not enough to ensure the Village is moving forward. This past year, the Village Board agreed to proceed with its most significant improvement project in Village history. The Northside Sewer Separation Project (NSSP) will create a separate stormwater utility on the north side of River Forest. This upgraded infrastructure will reduce on-street flooding and sewer backups. The project will cost approximately \$13 MM and will be funded through an increase to the sewer rate. Construction on this project will commence in CY 2015.



While we can find many positives in this budget message, we continue to guard our optimism appropriately. We are keenly aware of many outside forces such as the State of Illinois, Cook County and the City of Chicago that can create a major influence on our financial situation very quickly.

We continue to look for ways to be innovative, work with our neighboring municipalities and units of government to find efficiencies, and limit our financial burden to the community. The latter becomes difficult as the cost of providing our services continues to increase. The FY 2015 budget includes a modest increase to our property tax levy of 1.7%. In addition to that figure, the Village is recommending increases to its commuter parking rates and a streamlined fee for landscapers. We will also be increasing our water and sewer rates to account for the NSSP, increased capital needs and what hopes to be the final 15% increase from the City of Chicago on January 1, 2015.

All of these factors combined provide for a balanced General Fund operational budget, as presented, for FY 2015.

#### **Process for Development of the FY 2015 Budget**

The FY 2015 Budget was developed by the Village's Management Team consisting of the Village's four department heads, the Assistant Village Administrator and myself. The Finance Director leads this process. In November 2013, the Village Board met and conducted its annual goal setting session for the upcoming fiscal year. The Village Board identified a series of goals for FY 2015 that centered around four central themes: Customer Service, Performance, Economic Development, and Quality of Life. These themes are further clarified by the Village's desire to improve property values and stabilize or lower property taxes in the Village.

Each department was asked to outline various goals it sought to achieve in FY 2015 as well. Those goals and objectives were reviewed by the Budget Team and incorporated into this budget document.

The FY 2015 budget also includes a comprehensive five-year Capital Improvement Program that will be used to guide the Village for years to come. Following completion of the Capital Improvement Program, the Management Team met to review and discuss each department's FY 2015 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.

- ➡ Revenue related to building activities and real estate transfers show modest budgetary increases for FY 2015. The Village modifies and assumes conservative increases which are lower than actual from FY 2014.



- ➔ Certain state shared revenues have shown some signs of progress with income tax receipts increasing nearly 10%. In addition, Personal Property Replacement Tax and Use Tax are up 30% and 16%, respectively.
- ➔ 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). A 4% increase has been included in the FY 2015 Budget and future rates are projected to increase by 6% annually.
- ➔ The Village has the unfortunate responsibility of passing onto consumers 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 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Budget
Revenues	\$ 23,242,798	\$ 23,440,968	\$ 25,835,392	\$ 25,943,906
Expenditures	20,211,029	26,382,547	23,222,000	28,279,827
Excess (Deficiency) of Revenues over (under) Expenditures	\$ 3,031,769	\$ (2,941,579)	\$ 2,613,392	\$ (2,335,921)

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

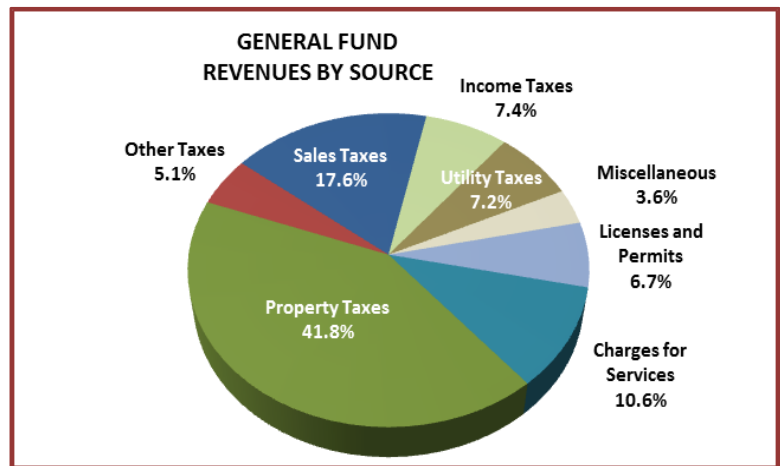
The Village's General Fund is the main operating fund for the Village and includes Administration, Building, Police, Fire and Public Works. The Board of Police & Fire Commissioners, E911 and the Village Attorney fees are also paid from the General Fund. The Village's General Fund operating budget, as presented, is balanced for FY 2015. We anticipate \$14,586,146 in revenues and \$14,572,307 in operating expenditures.

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

	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Budget
Operating Revenues				
Property Taxes	\$ 5,802,422	\$ 5,960,616	\$ 5,968,054	\$ 6,095,647
State Sales Tax	1,708,082	1,731,178	1,754,025	1,720,392
Non-Home Rule Sales Tax	784,724	799,285	843,816	843,843
Income Tax	1,006,827	983,136	1,080,332	1,080,332
Other Revenues	5,114,432	5,144,551	5,121,101	4,845,932
Total Revenues	14,416,487	14,618,766	14,767,328	14,586,146
Expenditures				
Operating Expenditures	13,060,108	14,607,962	14,616,723	14,572,307
Streetscape Improvement	-	246,320	-	-
Total Expenditures	13,060,108	14,854,282	14,616,723	14,572,307
Total Revenues over Operating Expenditures	\$ 1,356,379	\$ 10,804	\$ 150,605	\$ 13,839

### **General Fund Revenues**

General Fund revenues are down \$32,620, from the previous year budget. The major reason for this overall decrease is because in the prior year, \$484,169 in IEPA IGIG Grant revenue was included to fund alley improvements. This project has been moved to the new Capital Improvement Fund in FY 2015. This significant decrease was offset by an overall increase in other revenues described in more detail below. The major General Fund revenue sources are property, sales and income taxes. These revenues make up approximately 66.8% of the overall revenue in the General Fund.



### **Property Taxes**

FY 2015 total property tax revenues of \$6,095,647 are \$135,031 or 2.27% higher than the prior year budget primarily due to the Consumer Price Index (CPI) increase of 1.70% plus an additional amount due to anticipated new property.

### **Sales Taxes**

State sales tax revenues are estimated to decline slightly. This is due to the loss of a Dominick's grocery store in the Village. The loss is partially offset by an increase resulting from two new retail stores, Ulta and Tilly's, which opened in the River Forest Town Center during FY 2014. Non-home rule sales tax revenues are expected to increase over 5%. This 1% tax is not applied on food and drug purchases so it is not as severely impacted by the loss of the grocery store. We continue to work diligently on economic development and are cautiously optimistic that vacancies at the grocery store site and in the River Forest Town Center will be filled during Fiscal Year 2015.

### **Income Tax**

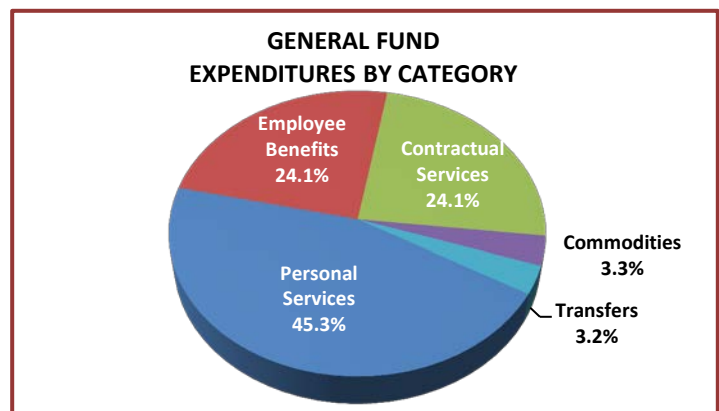
Income Tax revenue is distributed based on population. Estimates are derived from data provided by the Illinois Municipal League. FY 2015 income tax receipts are estimated at \$1,080,332 which represents no increase from the FY 2014 projection. In 2014 revenue is projected to increase 7.3% over FY 2013 actuals.

### **Other Revenues**

Other revenues encompass all remaining General Fund revenues including license and permit fees, charges for services, fines, interest, and miscellaneous revenues. Ambulance Fees are increased \$90,000 from FY 2014. Revenues have increased due to a fee increase in May 2013, coupled with the demands of a new urgent care medical facility located in the Village that requires frequent hospital transports.

### **General Fund Expenditures**

General Fund expenditures have decreased \$281,975 or 1.90%, from last year's budget. As the table to the right illustrates, 69.4% of the General Fund budget is attributed to Salaries and Benefits. The amount budgeted for Capital Outlay decreases \$840,930 in FY 2015. This is because the new Capital Improvement Fund was created to account for various improvements to alleys, parking lots, streets and buildings. These projects are being funded by red light camera revenue, grants and parking lot reserves.



In previous years, these projects were budgeted in the General Fund. Employee salary and benefit costs are up 5%. This is due to contractual salary increases and also rising costs for public safety pension contributions. Salaries and benefits account for the majority of General Fund expenditures. The Village joined the Intergovernmental Personnel Benefit Cooperative (IPBC) to curtail the increasing cost of health insurance. Participation in the IPBC provides stability to health insurance rates and allows for flexibility in plan design. 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. In FY 2015, Staff anticipates offering a second high deductible plan to provide additional options to employees. The Village has also made changes to its retiree health insurance subsidy and its Medicare supplement plan.

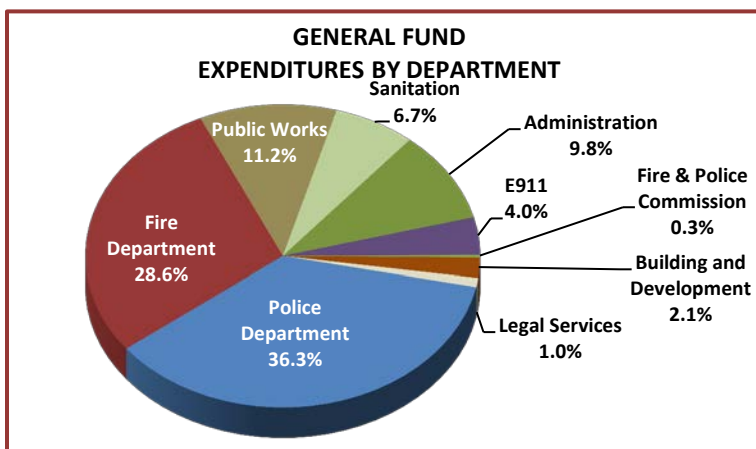
There are a few position enhancements that are recommended and included in this year's budget request. First, we are seeking to add two part-time positions in the police department. The first position will act as an administrative assistant and provide backup to the existing police records clerk, whose position reclassification is discussed below. During an organization-wide restructuring in 2011, an administrative assistant was transferred from the Police Department to the Administration Department, which created a vacancy in the Police Department that was not filled. Instead, the administrative assistant continued to perform certain police clerical/administrative tasks. Those tasks will be given back to the new part-time position created in the police department. Second, a part-time position will be created to review automated traffic enforcement violations. The funding for this position will come from violation proceeds. Should the violations decrease, the position can be eliminated. Both positions will be under 30 hours per week and not eligible for health benefits.

The budget also includes the reclassification of two existing positions. The police records clerk is being reclassified to a police records supervisor as a result of the additional responsibilities assigned to this position. Second, the administrative assistant position in the Administration Department is being reclassified to an executive assistant based on current and future expanded job duties and responsibilities. Finally, a cost of living wage adjustment of 2.5% is proposed for non-union employees as recommended by the Village's compensation consultant.

Following is a discussion of major initiatives in the General Fund Departments. No major changes are included in the E911, Legal and Fire Department Budgets. As the table below demonstrates, core Police, Fire and Public Works services account for 76.1% of the Village's General Fund expenditures.

## Administration

- ➔ After a significant number of technology upgrades and enhancements over the past two years, the FY 2015 Budget will focus on the continued 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, benefit the organization.

- ➔ The Administration budget contains funding for several consulting projects:
  - Planning & Traffic Consulting – A total of \$20,000 is budgeted for general consulting for planning and traffic purposes.
  - Fire District Study – \$20,000 was held over from FY 2014. 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.
  - Scanning Services – We have budgeted \$10,000 to scan older documents into our electronic records management system.
  - Sustainability – \$5,000 is allocated for the Village’s sustainability efforts in the community.
- ➔ The Building and Development Division is anticipating a slight decrease in budgeted expenditures. The amount allocated for contractual inspection services has been reduced. In addition, the amount budgeted for part-time salaries is lower. A part-time property maintenance inspector was hired during FY 2014 to respond to property maintenance issues in the Village. The actual cost for this position is lower than expected.

## Police

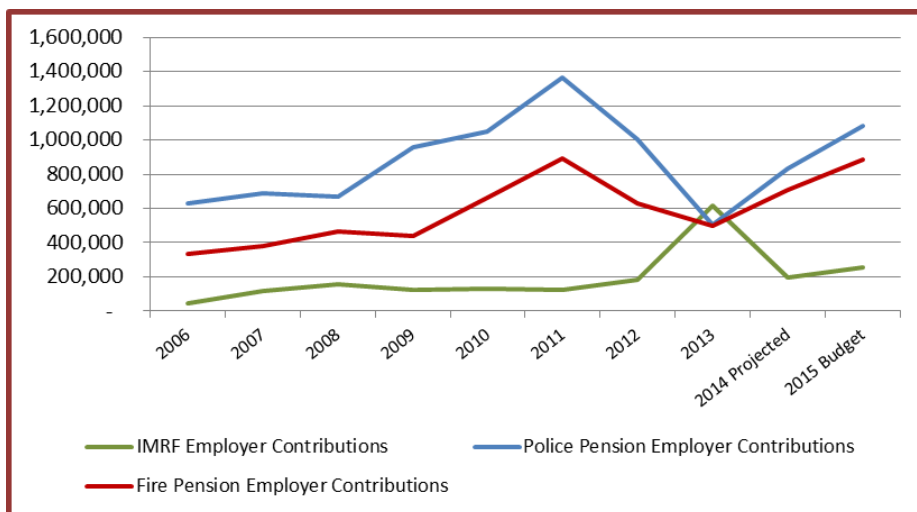
The Police Department’s budget includes two additional part-time positions, which results in a \$34,320 increase in salaries. One position is a police administrative support position and the other will be used to assist in reviewing red light camera videos. This position will be financed with Red Light Camera Revenues. The budget also includes \$69,285 for Voluntary Employee Benefit Account (VEBA) contributions. A new police contract was settled during FY 2014 that offered a HDHP to police employees and modified retiree health insurance benefits. As part of this change, the Village provides a contribution to employee’s Voluntary Employee Benefit Accounts (VEBAs) for a portion of the HDHP deductible and unused sick leave.

## Public Works

The Public Works budget includes expanded tree maintenance expenditures as a result of Emerald Ash Borer infestations. The budget includes \$31,500 for contractual ash tree removals and \$11,000 for tree replacements. An additional \$28,000 is included for expanded pavement patching and joint crack filling programs in an effort to prolong the useful lives of Village streets.

## Pension Funding

The Village is covered by four 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 Firefighter’s Pension Fund (covering sworn members of the Fire Department), the Sheriff’s Law Enforcement Personnel Fund (SLEP) for certain retired Police Chiefs, and the Illinois Municipal Retirement Fund (IMRF), which covers all other qualified employees. The benefits of all four pension plans are governed by state law and may only be amended through acts of the Illinois General Assembly. The chart shows the history of the Village’s pension contributions since 2006, immediately prior to the economic



downturn. As demonstrated, 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, as previously discussed, changes in the mortality table will result in increases in Police and Firefighter Pension Contributions in 2014. 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 \$135,000 in interest expense over the next seven years.

During FY 2014 and 2015 the Village and Police and Firefighter's Pension Boards are participating in a joint process to develop a written Pension Funding Policy for both funds. The Village has hired a consultant to coordinate this effort. The goal is to identify an optimum funding policy and a strategy for reaching that funding level. The employer police and firefighter pension contributions are expected to increase approximately 14% and 8% respectively in FY 2015.

### **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 Projects Funds**

The Capital Equipment Replacement Fund accumulates monies for vehicle and equipment replacement and building improvements. In FY 2015, funds are appropriated for rehabilitation of the firing range, a public works pickup truck, a new ambulance, self-contained breathing apparatus and compressor, three police vehicles, and an ALS defibrillator. Details on each piece of equipment to be replaced in FY 2015 can be found in the Capital Improvement Program. The Capital Improvement Fund was created in FY 2014 to account for alley, parking lot, building and other miscellaneous improvements. These improvements are funded by red light camera revenue, parking lot reserves and grants. The Economic Development Fund accounts for the various projects that were committed to prior to the dissolution of the TIF fund. New retailers opened in the River Forest Town Center (the former TIF District) as a result of economic development incentives. We will budget for the economic development projects each year until the dollars are expended.



### **Water and Sewer Fund**

The Water and Sewer Fund had been running a deficit in previous years. 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 of the fund. In February 2012, the Village Board endorsed a new water and sewer rate that will fund 50% of the consultant's recommended capital plan. This rate was set to increase incrementally each year over a five year period. In addition, the Village increased its rate on January 1, 2014, to pass along a 15% increase in the cost of water from the City of Chicago. A similar increase is planned for January 1, 2015. The sewer rate has been increased \$0.85, which includes \$0.75 to fund the North side Sewer Separation Project.



Due to a cooler and wetter summer, water sales are expected to be slightly lower than budgeted in FY 2014. The Village once again 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.

**Water and Sewer Fund**  
**Statement of Revenues over Expenditures**

	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Budget
Operating Revenues				
Water Sales	\$ 2,524,965	\$ 2,773,101	\$ 2,640,073	\$ 2,943,577
Sewer Sales	896,905	968,755	918,468	1,376,113
Other Revenue	82,762	50,025	42,122	36,524
Total Revenues	3,504,632	3,791,881	3,600,663	4,356,214
Expenses				
Operating Expenses	2,655,866	3,082,353	2,980,208	3,296,261
Depreciation	180,525	192,000	185,941	191,520
Capital Expenses	232,315	719,440	823,800	1,916,500
Total Expenses	3,068,706	3,993,793	3,989,949	5,404,281
Operating Revenues over Operating Expenditures including Depreciation	668,241	517,528	434,514	868,433
Total Revenues over Total Expenditures excluding Depreciation	\$ 616,451	\$ (9,912)	\$ (203,345)	\$ (856,547)

The main expenditure highlights include:

- ➡ The budget reflects a \$53,500 increase for the repair of leaks discovered during the leak detection survey and for the relocation of the water main associated with IDOT's North Avenue Bridge project.
- ➡ The budget allocates \$1,155,000 for sewer improvements including \$1,000,000 for design engineering and construction associated with the North Side Sewer Separation Project.
- ➡ The replacement of a water main on Keystone Avenue and Bonnie Brae, and a valve on Chicago Avenue have been budgeted at a cost of \$562,000.

**Police and Firefighter's Pension Funds**

FY 2015 employer contributions to the pension funds are based on what is expected to be levied with the Village's 2014 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 and due to the pension funding study which will take place during FY 2014 and 2015.

**Capital Improvement Plan**

For the FY 2015 budget, the Village has presented a comprehensive five-year capital improvement plan (CIP) that identifies the Village's capital needs over six categories:

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

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

- General Fund
- Motor Fuel Tax Fund
- Capital Equipment replacement Fund (CERF)



- Water and Sewer Fund
- Capital Improvement Fund/Grants

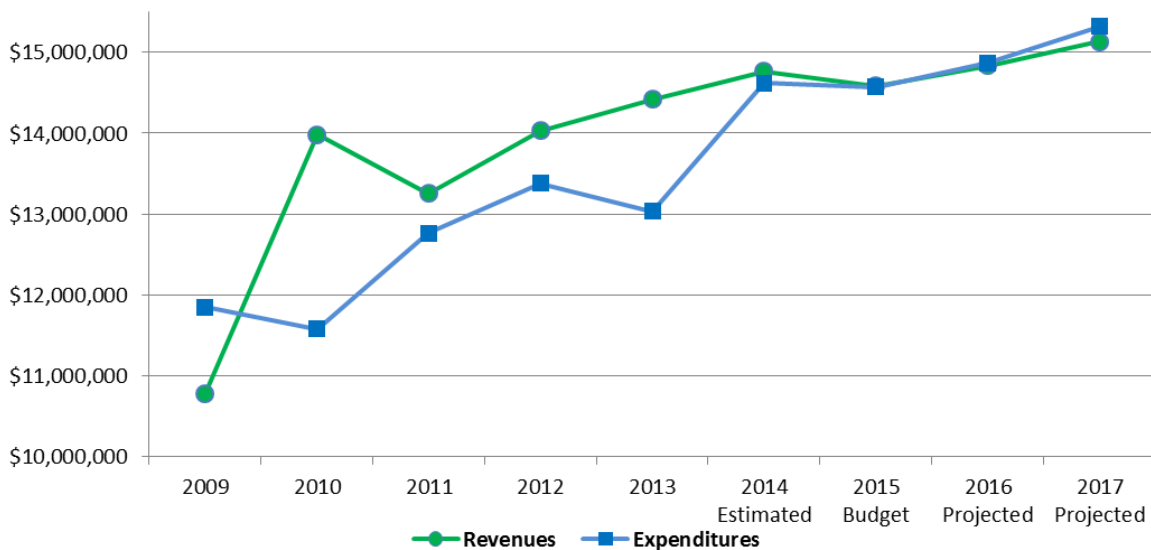
The CIP was reviewed and endorsed by the Village Board in January 2014. The CIP includes several yearly routine items such as police vehicles, police, firefighter and information technology equipment, building improvements, and street maintenance. The program also includes the following major highlights:

- ➔ Purchase of a new ambulance
- ➔ Upgrades to the Village's firing range
- ➔ Continuation of the Madison Street Streetscape Project (ITEP Grant)
- ➔ Green Alleys Project (IGIG Grant)
- ➔ Street Improvement Program (SIP)
  - Street Resurfacing (grind, patch & overlay with minor curb replacement)
    - Central Avenue (Keystone to Lathrop)
    - Monroe Avenue (Chicago to Oak)
    - Bonnie Brae (Chicago to Oak)
  - Microsurfacing (Polymer Modified Emulsion Base overlay)
    - Augusta (Lathrop to Harlem)
    - Edgewood Place (Lake to Central)
    - Forest Avenue (Chicago to Division)
    - Gale Avenue (Madison to Washington)

### Future Years

General Fund projections for FY 2016 and FY 2017 are included in this document. Currently, FY 2016 for the General Fund shows a deficit of \$34,521 while FY 2017 projects a deficit of \$186,193. 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 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 2009-2013 Actual    FY 2014 Estimated    FY 2015 Budgeted    FY 2016-2017 Projected

FY 2010 and 2011 revenues include \$1,168,470 and \$355,085 respectively from TIF Surplus Distributions. FY 2012 was the first year that included the 1% non-home rule sales tax revenue which was approved by voters via a referendum. A supplemental CERF transfer of \$551,051 was included in expenditures in FY 2012. Revenues are expected to exceed expenditures slightly in FY 2014 and 2015.

### **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. The Village has experienced growth in State Income Tax, Personal Property Replacement and transfer tax revenues. However, the Village continues to realize decreases in some of its revenues including telecommunications tax, E911 tax and motor fuel tax. Sales Tax is also expected to decline due to the loss of a major grocery store in town. On the whole, however, economic stabilization has allowed staff to better predict revenues. The Village is fortunate to have a balanced General Fund budget in FY 2015. The means to that end is never an easy one and is truly a team effort - from the Village Board that sets the goals and policies, to management staff who works with the Board to identify and implement those policies, to all of the front line employees who carry out those duties and responsibilities on a daily basis using the resources in a careful and deliberate fashion. Each person and group is equally important to ensuring the overall success – financial or otherwise – for the Village of River Forest.

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 Program. 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 Administrative Assistant Dawn Haney and our seasonal collegiate employee Lauren Baiocchi, who has come in between her classes to help assemble the document.

I extend my sincerest and deepest thanks to Finance Director Joan Rock for leading our budget process. I am continually impressed by Joan’s dedication and work ethic. The organization is fortunate to have someone of her caliber. The fruit of her labor is evident as the Village has once again achieved its goal of being awarded the GFOA Distinguished Budget Award this past fiscal year. I am grateful for her 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 Residents of River Forest for the privilege of serving you.

Respectfully submitted,

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

Eric Palm  
Village Administrator



# Introduction

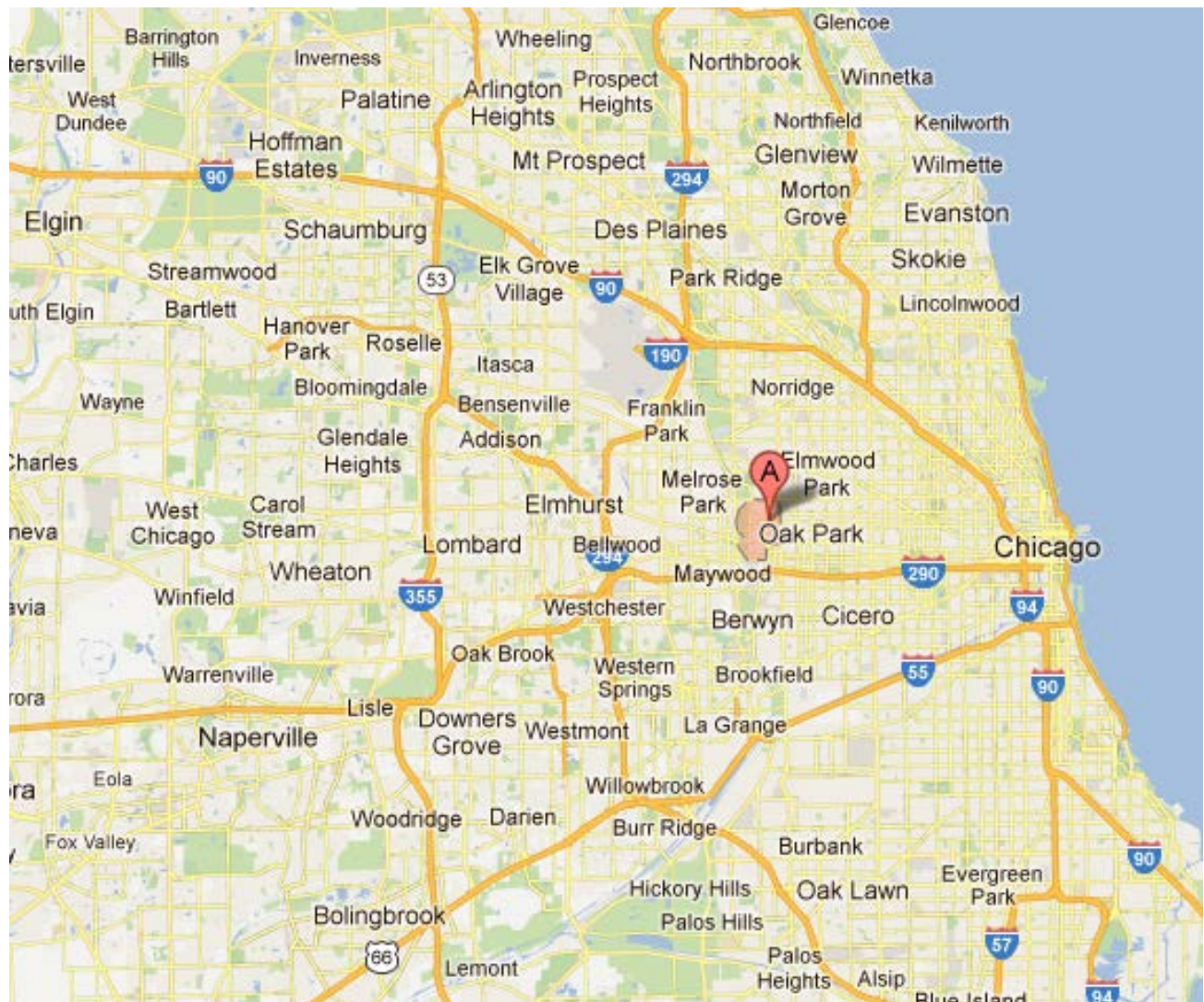
This section contains the Village Board's strategic goals which set the vision for the Budget document as well as a description of the Village, the budget process, fund structure, and detailed financial policies.

## Location of River Forest

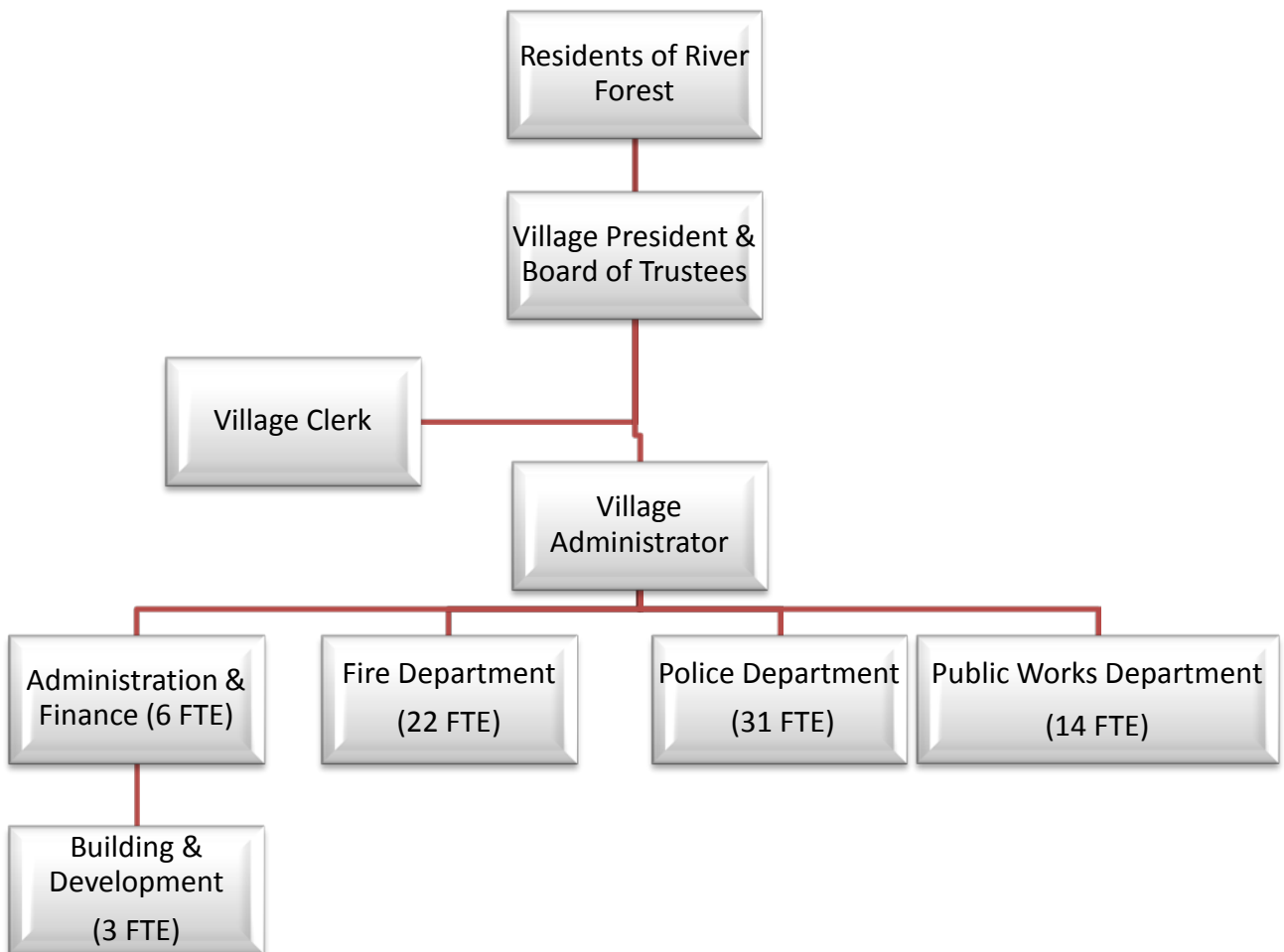
River Forest is located in Cook County, Illinois, approximately 10 miles west of downtown Chicago.

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

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



# Village of River Forest Organizational Chart



# Village Board Goals

## Long Term Strategic Themes

*Long term strategic themes serve to achieve the Village Board's primary goals to improve property values and stabilize or lower property taxes in the Village of River Forest.*

**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**

- Prioritize fund balance allocations
- Work with legislators to provide flexibility to non-home rule communities (revenue, pension tax caps, etcetera)
- Look for other ways to utilize Village's limited debt service capability when debt is repaid

### **Enhance Communication Efforts**

- Develop strategies and policies for Village communication
- Investigate use of Social Media to promote Village Services
- Create a web-based community calendar

### **Economic Development**

- Continue to move forward in economic development efforts including
  - Lake and Lathrop Redevelopment
  - Lake and Park Redevelopment
  - Former Hines Lumber Site Redevelopment
  - TIF Feasibility Studies for Madison Street and North Avenue Corridors

### **New Models for Providing Service**

- Create task force to study staffing with intergovernmental agencies (parks, library, etc.)
- Work towards consolidation efforts (Fire District, Township, etc.)
- Look at options for bidding refuse contract when it expires in 2015 as opposed to seeking extensions of existing agreement

### **Infrastructure & Flood Mitigation**

- Complete Design and Seek Competitive Bids for North Side Sewer Separation Project
- Evaluate different methods for payment of the North Side Sewer Separation Project

### **Village Board/Commission/Committee Operations and Relations**

- Work with Boards and Commissioners to define expectations and provide training opportunities
- Develop system or better processes to evaluate past board decisions/ordinances (Ex: grading ordinance)

# 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 preformed 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)	5.9%

### Building Permits

<u>Fiscal Year</u>	<u>Number Issued</u>	<u>Value of Permits</u>
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
2013	190	10,200,076

### Water and Sewer

Population Served	11,172
100 Cubic Feet of Water Pumped FY 2013	680,002
100 Cubic Feet of Water Billed FY 2013	579,426
Average Daily Pumpage (mgd)	1.39
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**

Water*	\$ 5.35	Per 100 cubic feet
Sewer	\$ 2.59	Per 100 cubic feet of water used
Refuse- Base Service	\$48.28	Bi-Monthly
Refuse- Special Service	\$71.62	Bi-Monthly

The minimum bi-monthly water and sewer bill is \$27.79 for up to 350 cubic feet of water used.

# Community Profile

## Village Taxes

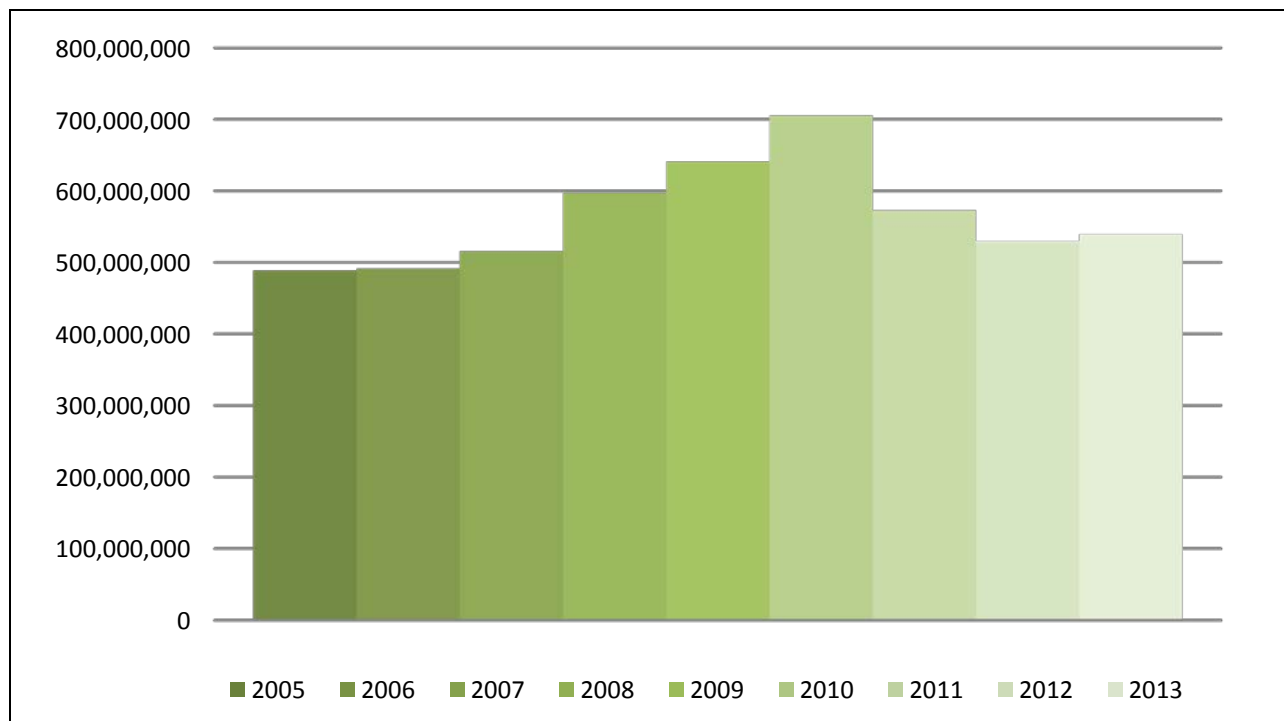
<b>Tax</b>	<b>Rate</b>	<b>Applied to</b>
Municipal Sales Tax	1.0%	Retails sales including groceries and drugs
Non Home Rule Sales Tax	1.0%	Retail sales excluding groceries and drugs
Places for Eating Tax	1.0%	Sales at places for eating
Real Estate Transfer Tax	\$1.00	Each \$1,000 in residential real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



# Property Tax Exhibit

Tax Levy Year	2010 Extended	2011 Extended	2012 Extended	2013 Estimated
General Fund	\$ 3,922,777	\$ 4,574,388	\$ 4,639,350	\$ 4,456,860
Police Pension	\$ 1,073,306	\$ 696,321	\$ 724,288	\$ 987,515
Fire Pension	\$ 681,030	\$ 524,390	\$ 626,196	\$ 769,135
Total Corporate Levy	\$ 5,677,113	\$ 5,795,099	\$ 5,989,834	\$ 6,213,510
Bond and Interest Levy	\$ 232,171	\$ 231,977	\$ 231,215	\$ 229,780
River Forest Library	\$ 1,090,209	\$ 1,113,541	\$ 1,154,203	\$ 1,195,963
Total Levy	\$ 6,999,493	\$ 7,140,617	\$ 7,375,252	\$ 7,639,253
Property Tax Rate	\$0.995	\$1.246	\$1.393	\$1.416

## Equalized Assessed Valuations



2005-2012: Actual

2013: Estimated

The Village's 2013 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

	2014 Budget	2015 Proposed	Change
<b>Vehicle Stickers:</b>			
Passenger Cars	\$45	\$45	No Change
Motorcycles	\$25	\$25	No Change
Antique Vehicles	\$25	\$25	No Change
Trucks less than 5,000 lbs.	\$50	\$50	No Change
Trucks over 5,000 lbs.	\$70	\$70	No Change
Recreational Vehicles (RV)	\$50	\$50	No Change
Senior Citizen Discount	\$25	\$25	No Change
<b>Licenses:</b>			
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
Landscaper and Snow Removal Contractor	\$200	\$150	-25%
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
<b>Fines:</b>			
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

	2014 Budget	2015 Proposed	Change
<b>Service Charges:</b>			
Solid Waste Bi-Monthly Collection- Base Service	\$48.28	\$49.73 (Estimated)	3.0%
Solid Waste Bi-Monthly Collection- Unlimited	\$71.62	\$73.77 (Estimated)	3.0%
Solid Waste Tags	\$2.50	\$2.60 (Estimated+)	\$0.10
Ambulance Transport Fee- Resident	BLS \$600/ALS I \$950/ALS II \$1,200 + \$20/mile BLS \$750/ALS I \$1,100/ALS II \$1,500 + \$22/mile	BLS \$600/ALS I \$950/ALS II \$1,200 + \$20/mile BLS \$750/ALS I \$1,100/ALS II \$1,500 + \$22/mile	No Change
Ambulance Transport Fee- Non-Resident			No Change
EMS Response- Additional manpower	\$100	\$100	No Change
ALS Refusal (when 1 ALS procedure performed)	\$300	\$300	No Change
EMS Citizens Assist (more than 3 in 3 months)	\$300	\$300	No Change
Extrication	\$500	\$500	No Change
CPR Class fee	\$40	\$40	No Change
Daily Parking Fee	\$1.50	\$2.50	\$1.00
<b>Permits:</b>			
Commuter Parking (Monthly)	\$25	\$35	\$10
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

	2014 Budget	2015 Proposed	Change
<b>Permits Con't:</b>			
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
<b>Zoning &amp; Administrative Building Fees:</b>			
ZBA Variation Request	\$450	\$450	No Change
Certificate of Occupancy	\$50	\$50	No Change
Temporary Certificate of Occupancy	\$40	\$40	No Change
Removal of Stop Work Order	\$200	\$200	No Change
Placard Removal: Unfit for Occupancy	\$500	\$500	No Change
Work without Permit	2 x Permit Cost	2 x Permit Cost	No Change
Reinspection Fee	\$75	\$75	No Change
<b>Other:</b>			
Impounded Dogs	\$30 + Cost	\$30 + Cost	No Change
<b>Water &amp; Sewer Fees:</b>			
Water Rate	\$5.19/100 cubic feet*	\$5.35/100 cubic feet*	3%
Sewer Rate	\$1.74/100 cubic feet	\$2.59/100 cubic feet	49%
<b>Water &amp; Sewer Connection Fees:</b>			
Single Family- Up to 1 inch service	\$500 water / \$500 sewer	\$500 water / \$500 sewer	No Change
Single Family- Greater than 1 inch service	\$750 water / \$750 sewer	\$750 water / \$750 sewer	No Change
Multi Family- Per Living Unit	\$500 water / \$500 sewer	\$500 water / \$500 sewer	No Change
All Other	\$1,000 water / \$1,000 sewer	\$1,000 water / \$1,000 sewer	No Change
Replace Service Line w/ Same Size	\$50 water / \$50 sewer	\$50 water / \$50 sewer	No Change
Replace Service Line w/ Increase in Size	\$300 water / \$300 sewer	\$300 water / \$300 sewer	No Change

\*Effective January 1, 2015, the Water Rate is proposed to increase to \$5.73/100 cubic feet due to an increase in the rate charged to the Village by the City of Chicago.

# Budget 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 18, 2013**

The Village Board held a Committee-of-the-Whole meeting 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 – December 10, 2013**

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 21, 2014**

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.

**5. Review of Five-Year Capital Improvement Program – January 21, 2014**

The Village Board reviewed the five-year capital improvement program and made recommendations regarding which projects to include in the proposed budget.

# Budget Process

## **6. Department Heads meet with Budget Team – January 27, 2014 – January 29, 2014**

The Budget Team meets with department representatives to review the department's budget proposal.

## **7. Budget presented to the Village Board – March 17, 2014**

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. Adoption of the budget ordinance – April 15, 2014**

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 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 three categories: governmental, proprietary, and fiduciary funds. Additionally, under GASB Statement No. 34, funds within these categories are considered major or nonmajor. The following major funds are budgeted:

## **Governmental Funds**

- General
- Economic Development
- Capital Equipment Replacement Fund

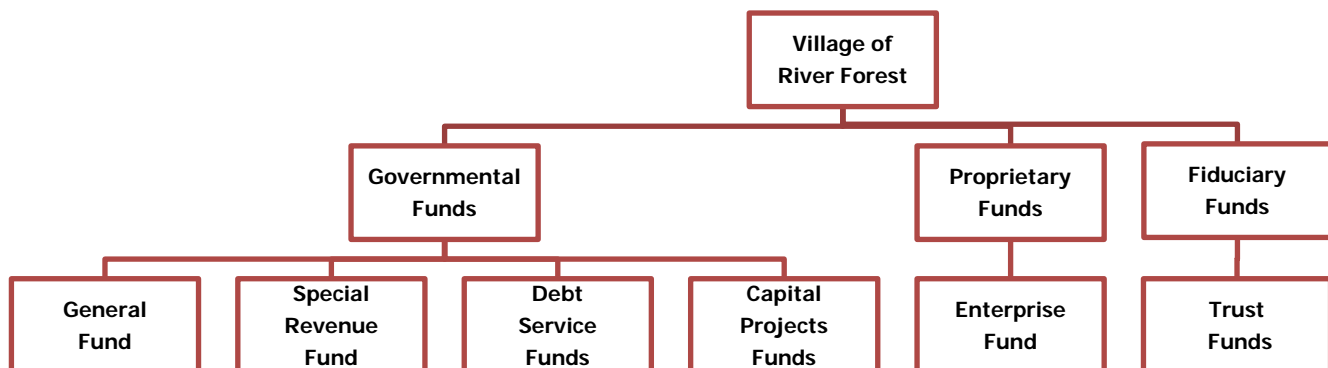
## **Proprietary Fund**

- Water and Sewer Fund

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

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

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



## **GOVERNMENTAL FUNDS**

The Village maintains the following governmental funds:

# Fund Structure, Description of Funds & Basis of Budgeting

## **General Fund**

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

## **Special Revenue Fund**

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

## **Debt Service Fund**

Debt Service Funds are used to account for the accumulation of resources and payment of bond principal and interest. The Village maintains one **Debt Service Fund (05)** which is used to account for the accumulation of resources for the payment of the General Obligation Bond Series 2005 and 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 used to accumulate financial resources for the replacement of vehicles and equipment. The **Capital Improvement Fund (14)** is used to account for improvements to Village streets, commuter parking lots and alleys that are financed by Red Light Camera Revenue, grants and parking fees. The **Economic Development Fund (16)** is 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

# Fund Structure, Description of Funds & Basis of Budgeting

provision of water and sewer services to the residents of the Village of River Forest. All activities necessary to provide such services are accounted for in this fund including, but not limited to, administration, operations, billing and collection, maintenance and capital improvements.

## **FIDUCIARY FUNDS**

The Village maintains the following fiduciary funds:

### **Trust Funds**

Trust funds are used to account for assets held by the Village in a trustee capacity. Two Pension Trust Funds are used to account for assets held in a trustee capacity by the Village for pension benefit payments. The **Police Pension Fund (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.

## **RIVER FOREST PUBLIC LIBRARY**

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

## **BASIS OF BUDGETING**

Governmental Funds (General, Special Revenue, Debt Service, and Capital Projects Funds) are budgeted and accounted for in accordance with Generally Accepted Accounting Principles (GAAP), on a modified accrual basis. This means revenues are recorded when they are both measurable and available, and expenditures are recorded when they are expected to draw on current spendable resources.

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 30<sup>th</sup> 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.

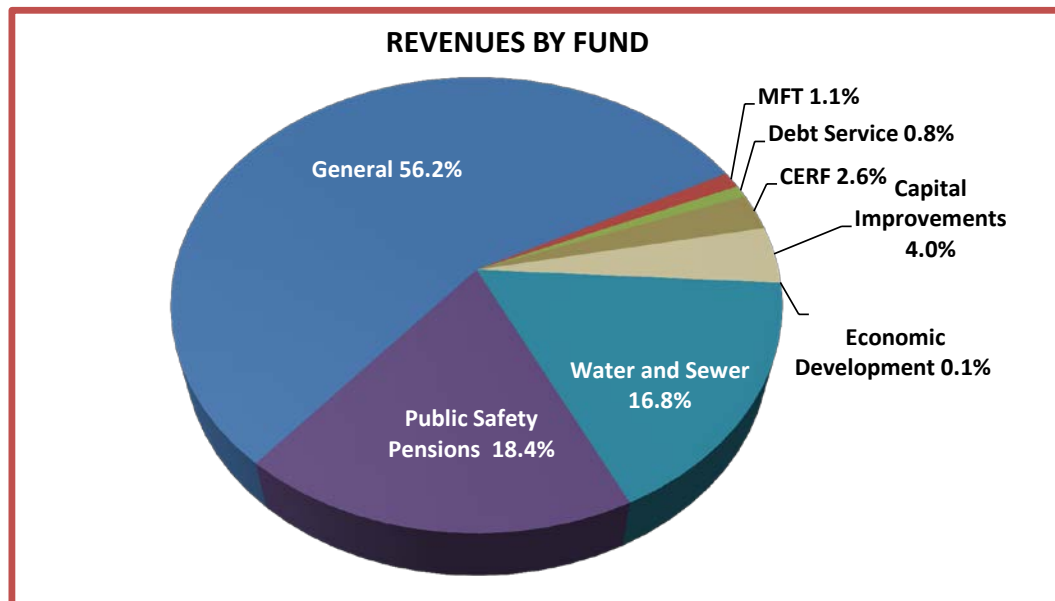
## **Budget Summary**

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 a personnel history are presented as are trends and projections of major revenues and expenditures.



# Revenues by Fund- All Funds

FUND	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
<b>REVENUES AND OTHER FINANCING SOURCES</b>					
General (01)	\$ 14,040,230	\$ 14,416,487	\$ 14,618,766	\$ 14,767,328	\$ 14,586,146
<b>Special Revenue Fund</b>					
Motor Fuel Tax (03)	356,570	416,628	271,719	326,350	297,321
<b>Debt Service Fund</b>					
Debt Service Fund (05)	281,128	241,352	226,472	229,283	219,940
<b>Capital Projects Funds</b>					
Cap Equip Replacement (13)	931,350	468,359	617,265	1,798,359	671,091
Capital Improvements Fund (14)	-	-	-	625,244	1,039,714
Economic Dev (16)	113,685	98,434	59,866	45,833	27,040
	1,045,035	566,793	677,131	2,469,436	1,737,845
<b>Enterprise Fund</b>					
Water and Sewer (02)	2,909,956	3,504,632	3,791,881	3,600,663	4,356,214
<b>Trust and Agency Funds</b>					
Police Pension (09)	1,561,755	2,343,256	2,198,888	2,461,241	2,706,196
Fire Pension (10)	833,003	1,753,650	1,656,111	1,981,091	2,040,244
	2,394,758	4,096,906	3,854,999	4,442,332	4,746,440
<b>Total Village Revenue</b>	\$ 21,027,677	\$ 23,242,798	\$ 23,440,968	\$ 25,835,392	\$ 25,943,906



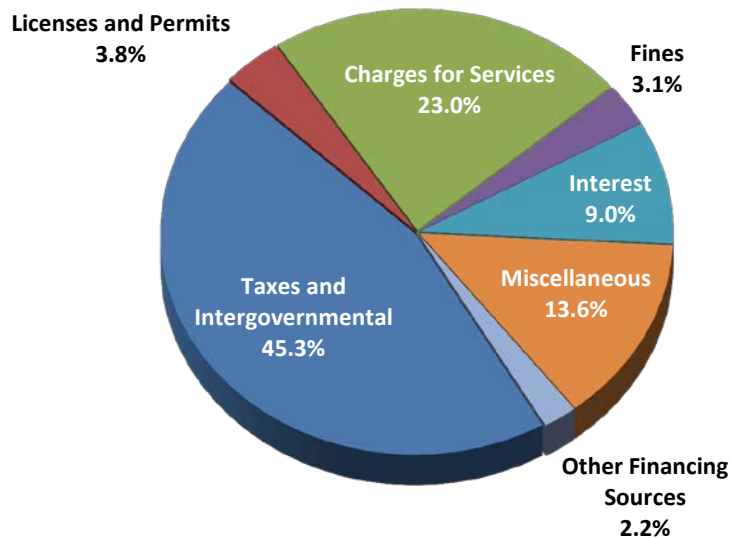
# Revenues by Source- All Funds

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	\$CHNG	% CHNG
	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	FY14/15	FY14/15

## REVENUES BY SOURCE-ALL FUNDS

Taxes and Intergovernmental	\$ 10,806,499	\$ 11,316,376	\$ 11,459,634	\$ 11,697,920	\$ 11,758,129	298,495	2.60%
Licenses and Permits	1,035,749	913,783	922,522	1,004,431	978,558	56,036	6.07%
Charges for Services	4,304,399	4,930,368	5,284,220	5,172,300	5,966,705	682,485	12.92%
Fines	274,395	361,125	263,900	954,716	808,120	544,220	206.22%
Interest	408,151	2,726,586	1,680,842	2,517,435	2,335,906	655,064	38.97%
Miscellaneous	3,282,336	2,612,342	3,309,745	3,346,241	3,535,447	225,702	6.82%
Other Financing Sources	916,148	382,218	520,105	1,142,349	561,041	40,936	7.87%
<b>Total Village Revenues</b>	<b>\$ 21,027,677</b>	<b>\$ 23,242,798</b>	<b>\$ 23,440,968</b>	<b>\$ 25,835,392</b>	<b>\$ 25,943,906</b>	<b>\$ 2,502,938</b>	<b>10.68%</b>

## REVENUES BY SOURCE - ALL FUNDS



**Village of River Forest**  
**Budget Summary by Account-All Funds**  
**Fiscal Year 2015 Budget**

Revenues by Account- All Funds		FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	\$CHNG FY14/15	% CHNG FY14/15
<b>Taxes</b>								
411000	Property Taxes-Prior	\$ 3,025,084	\$ 2,922,749	\$ 3,019,000	\$ 3,015,407	\$ 3,076,145	\$ 57,145	1.89%
411021	Property Taxes-Current	3,037,479	3,120,801	3,167,898	3,172,735	3,236,247	68,349	2.16%
411031	Property Taxes-SSA #9	-	-	-	9,035	3,035	3,035	
		6,062,563	6,043,550	6,186,898	6,197,177	6,315,427	128,529	2.08%
411150	Personal Prop Replacemt Tax	129,042	134,725	117,332	143,954	153,379	36,047	30.72%
411190	Restaurant Tax	131,844	140,993	140,175	146,527	146,816	6,641	4.74%
411200	State Sales Tax	1,616,998	1,708,082	1,731,178	1,754,025	1,720,392	(10,786)	-0.62%
411205	State Use Tax	163,056	177,933	169,314	192,836	196,693	27,379	16.17%
411210	Non-Home Rule Sales Tax	582,803	784,724	799,285	843,816	843,843	44,558	5.57%
411250	Income Tax	806,181	1,006,827	983,136	1,080,332	1,080,332	97,196	9.89%
411450	Transfer Tax	62,334	88,594	77,678	113,119	90,000	12,322	15.86%
411460	Communications Tax	458,241	430,716	435,855	405,128	405,128	(30,727)	-7.05%
411475	Utility Tax-Electric	454,716	457,422	460,894	454,839	454,839	(6,055)	-1.31%
411480	Utility Tax-Gas	178,709	180,999	201,974	212,330	197,443	(4,531)	-2.24%
411500	E911 Taxes	97,928	88,684	92,000	85,753	85,753	(6,247)	-6.79%
411550	E911 State Wireless Taxes	62,084	73,127	63,915	68,084	68,084	4,169	6.52%
	Total Taxes	10,806,499	11,316,376	11,459,634	11,697,920	11,758,129	298,495	2.60%
<b>Licenses and Permits</b>								
422115	Pet Licenses	2,630	2,495	2,700	2,550	2,550	(150)	-5.56%
422120	Vehicle Licenses	310,353	294,214	295,000	295,448	305,000	10,000	3.39%
422125	Cab Licenses	-	500	500	500	500	-	0.00%
422345	Contractors Licenses	19,500	68,450	60,000	77,600	65,000	5,000	8.33%
422350	Business Licenses	63,387	25,625	16,300	15,800	15,800	(500)	-3.07%
422355	Tent Licenses	300	240	400	300	300	(100)	-25.00%
422360	Building Permits	481,792	289,758	316,500	348,254	327,500	11,000	3.48%
422361	Plumbing Permits	-	29,605	35,000	34,980	35,000	-	0.00%
422362	Electric Permits	(7,000)	24,773	25,000	43,500	30,000	5,000	20.00%
422364	Reinspection Fees	-	2,250	1,000	4,000	2,000	1,000	100.00%
422365	Bonfire Permits	30	30	60	60	60	-	0.00%
422368	Solicitors Permit	-	300	300	400	400	100	33.33%
422370	Film Crew Licenses	1,950	1,050	600	3,000	1,200	600	100.00%
422520	Liquor Licenses	18,474	23,749	20,500	22,791	18,000	(2,500)	-12.20%
422570	Cable TV Franchise Fees	144,333	150,744	148,662	155,248	175,248	26,586	17.88%
	Total Licenses and Permits	1,035,749	913,783	922,522	1,004,431	978,558	56,036	6.07%
<b>Charges for Services</b>								
433065	Police Reports	2,350	2,110	2,000	2,000	2,000	-	0.00%
433070	Fire Reports	-	-	-	300	200	200	
433100	Water Sales	2,288,039	2,524,965	2,773,101	2,640,073	2,943,577	170,476	6.15%
433150	Sewer Charges	546,265	896,905	968,755	918,468	1,376,113	407,358	42.05%
433160	Penalties on Water/Sewer	19,845	32,027	41,125	25,547	26,824	(14,301)	-34.77%
433180	Refuse Fees	836,713	853,230	879,050	870,295	902,404	23,354	2.66%
433185	Penalties on Refuse	9,767	11,689	12,802	10,481	10,481	(2,321)	-18.13%
433200	Metra Parking Fees	34,183	35,220	34,650	36,885	36,885	2,235	6.45%
433220	Parking Lot Fees	84,588	84,887	84,000	84,500	84,500	500	0.60%
433225	Administrative Towing Fees	155,500	133,000	125,000	148,000	132,000	7,000	5.60%
433230	Animal Release Fees	550	855	500	300	500	-	0.00%
433515	NSF Fees	250	350	400	300	200	(200)	-50.00%
433530	50/50 Sidewalk/Apron Program	21,130	9,197	7,500	4,223	10,000	2,500	33.33%
433536	Elevator Inspections	6,650	4,900	5,000	5,000	5,000	-	0.00%
433537	Reinspection Fees	-	350	400	500	400	-	0.00%

**Village of River Forest**  
**Budget Summary by Account-All Funds**  
**Fiscal Year 2015 Budget**

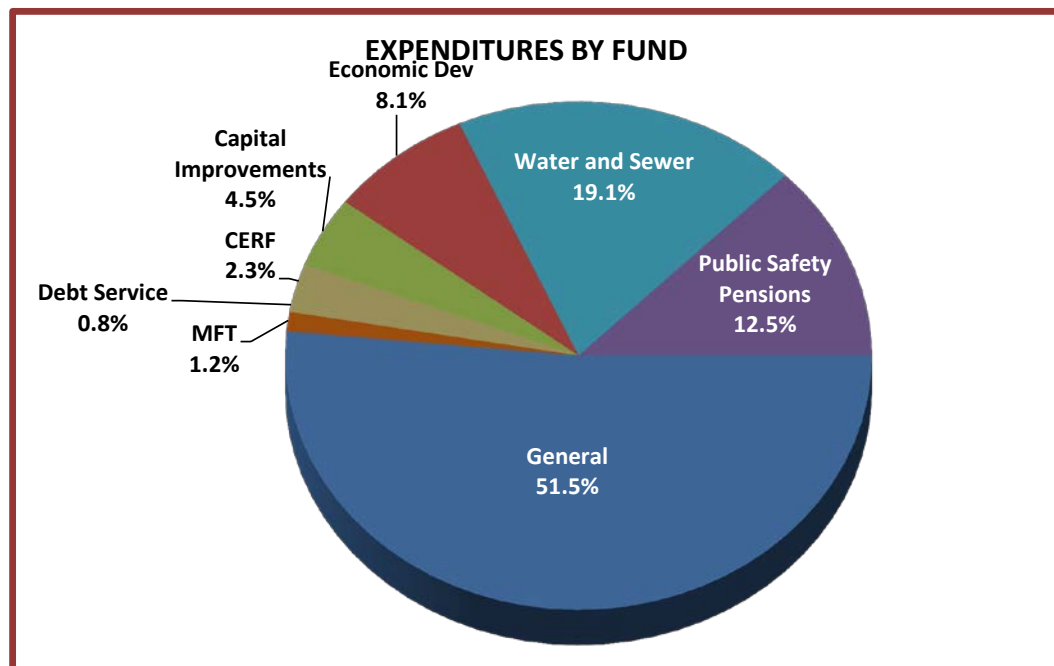
<b>Revenues by Account- All Funds</b>		<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>\$CHNG</b>	<b>% CHNG</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>BUDGET</b>	<b>FY14/15</b>	<b>FY14/15</b>
433550	Ambulance Charges	220,208	253,742	250,000	326,000	340,000	90,000	36.00%
433554	CPR Fees	1,400	1,680	1,000	3,000	2,000	1,000	100.00%
433557	Car Fire and Extrication Fees	-	-	1,000	500	1,000	-	0.00%
433560	State Hwy Maintenance	50,224	51,748	52,911	52,797	54,266	1,355	2.56%
434020	WSCDC Janitorial Services	3,275	5,010	5,160	5,160	5,315	155	3.00%
434025	Reimbursements from Villages	18,079	13,178	29,866	7,971	23,040	(6,826)	-22.86%
434030	Workers Comp Insurance	5,383	15,325	10,000	30,000	10,000	-	0.00%
<b>Total Charges for Services</b>		<b>4,304,399</b>	<b>4,930,368</b>	<b>5,284,220</b>	<b>5,172,300</b>	<b>5,966,705</b>	<b>682,485</b>	<b>12.92%</b>
<b>Fines</b>								
444230	Police Tickets	193,366	195,969	175,000	173,088	175,000	-	0.00%
444235	Prior Years Police Tickets	655	105	600	-	-	(600)	-100.00%
444240	Red Light Camera Revenue	-	70,093	-	677,080	533,620	533,620	
444300	Local Ordinance Tickets	800	10,619	500	14,491	9,000	8,500	1700.00%
444430	Court Fines	45,324	60,332	54,000	57,807	55,000	1,000	1.85%
444435	DUI Fines	973	866	3,800	3,500	5,000	1,200	31.58%
444436	Drug Forfeiture Revenue	6,067	600	6,000	2,000	6,000	-	0.00%
444437	Truck Overweight	20,870	16,493	15,000	16,500	15,000	-	0.00%
444439	Article 36 Seizures	4,075	5,548	8,000	8,100	8,000	-	0.00%
444440	Building Construction Citations	2,265	500	1,000	2,150	1,500	500	50.00%
<b>Total Fines</b>		<b>274,395</b>	<b>361,125</b>	<b>263,900</b>	<b>954,716</b>	<b>808,120</b>	<b>544,220</b>	<b>206.22%</b>
<b>Interest</b>								
455100	Interest Earned	789,930	775,937	637,674	728,585	729,060	91,386	14.33%
455200	Net Change in Fair Value	(381,779)	1,950,649	1,043,168	1,788,850	1,606,846	563,678	54.04%
<b>Total Interest</b>		<b>408,151</b>	<b>2,726,586</b>	<b>1,680,842</b>	<b>2,517,435</b>	<b>2,335,906</b>	<b>655,064</b>	<b>38.97%</b>
<b>Miscellaneous</b>								
411100	Employer Contribution	1,635,295	1,000,615	1,760,746	1,540,137	1,967,697	206,951	11.75%
466408	Cash Over/Short	-	13	-	-	-	-	
466410	Miscellaneous	225,362	121,677	21,500	99,291	24,500	3,000	13.95%
466411	Miscellaneous Public Safety	43,880	11,479	10,000	6,764	10,000	-	0.00%
466412	Reimb-Crossing Guards	36,010	42,341	45,000	45,000	45,000	-	0.00%
466415	Reimb of Expenses	4,805	(3,074)	500	4,331	3,000	2,500	500.00%
466417	IRMA Reimbursements	45,880	48,328	50,000	180,432	45,000	(5,000)	-10.00%
466510	T Mobile Lease	34,214	35,240	36,289	36,289	37,377	1,088	3.00%
466520	Badge Grant	21,382	26,032	25,869	-	-	(25,869)	-100.00%
466521	Law Enforcement Training Reimb	8,519	774	3,600	4,566	2,100	(1,500)	-41.67%
466524	Isearch Grant	7,458	8,078	7,750	7,750	7,750	-	0.00%
466525	Bullet Proof Vest Reimb	1,587	2,448	3,009	450	3,009	-	0.00%
466526	Citizens Corp Council Grant	3,627	1,843	-	3,450	4,000	4,000	
466527	IDOC Grant	-	15,988	-	-	-	-	
466528	IDOT Safety Grant	28,085	11,674	10,333	10,000	9,277	(1,056)	-10.22%
466529	LED Street Light Grant	100,000	-	-	-	-	-	
466530	FEMA Reimbursement	30,220	-	-	-	-	-	
466531	IDOT 2011 SIP Grant	100,000	-	-	-	-	-	
466532	IEPA IGIG Alley Grant	-	-	484,169	-	484,169	-	0.00%
466533	Medical Reserve Corp Grant	-	8,276	-	-	-	-	
466580	Sales of Meters	10,494	4,296	3,000	5,000	3,000	-	0.00%
466600	ILEAS Grant Modems	13,193	-	-	-	-	-	
466601	ILEAS EOC Grant	5,631	-	-	-	-	-	
466615	Harlem Avenue Viaduct Grant	103,033	81,774	28,600	38,731	5,000	(23,600)	-82.52%

**Village of River Forest**  
**Budget Summary by Account-All Funds**  
**Fiscal Year 2015 Budget**

		<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>\$CHNG</b>	<b>% CHNG</b>
<b>Revenues by Account- All Funds</b>		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>BUDGET</b>	<b>FY14/15</b>	<b>FY14/15</b>
466620	State Fire Marshall Training	-	5,808	-	3,600	3,500	3,500	
466621	Assist to Firefighters Grant	-	-	94,050	608,000	94,050	-	0.00%
467350	Employee Contribution	407,433	427,960	456,085	428,400	491,897	35,812	7.85%
467355	Donations/Other	-	30	-	-	-	-	
467382	Cummings Memorial Contributions	-	36,286	-	-	-	-	
477090	State Grants and Reimbs	72,671	92,099	-	55,527	26,598	26,598	
477100	State Allotment	277,621	266,034	269,245	268,523	268,523	(722)	-0.27%
468001	IRMA Excess Surplus	65,936	366,323	-	-	-	-	
<b>Total Miscellaneous</b>		<b>3,282,336</b>	<b>2,612,342</b>	<b>3,309,745</b>	<b>3,346,241</b>	<b>3,535,447</b>	<b>225,702</b>	<b>6.82%</b>
<b>Other Financing Sources</b>								
488000	Sale of Property	27,801	44,130	25,000	22,000	22,000	(3,000)	-12.00%
477001	Transfer From General	888,347	338,088	424,721	1,049,965	465,423	40,702	9.58%
477002	Transfer From Water and Sewer	-	-	70,384	70,384	73,618	3,234	4.59%
<b>Total Other Financing Sources</b>		<b>916,148</b>	<b>382,218</b>	<b>520,105</b>	<b>1,142,349</b>	<b>561,041</b>	<b>40,936</b>	<b>7.87%</b>
<b>Total Revenues</b>		<b>\$ 21,027,677</b>	<b>\$ 23,242,798</b>	<b>\$ 23,440,968</b>	<b>\$ 25,835,392</b>	<b>\$ 25,943,906</b>	<b>\$ 2,502,938</b>	<b>10.68%</b>

# Expenditures by Fund- All Funds

FUND	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
<b>EXPENDITURES AND OTHER FINANCING USES</b>					
General (01)	\$ 13,386,179	\$ 13,060,108	\$ 14,854,282	\$ 14,616,723	\$ 14,572,307
<b>Special Revenue Fund</b>					
Motor Fuel Tax (03)	518,008	513,744	430,150	255,050	347,850
<b>Debt Service Fund</b>					
Debt Service Fund (05)	222,000	221,775	221,706	220,973	220,338
<b>Capital Project Funds</b>					
Capital Equip Replacement (13)	323,875	235,593	1,220,360	917,898	652,475
Capital Improvements Fund (14)	-	-	-	-	1,273,410
Economic Development (16)	322,534	94,272	2,350,100	96,540	2,260,100
	646,409	329,865	3,570,460	1,014,438	4,185,985
<b>Enterprise Fund</b>					
Water and Sewer (02)	2,872,832	3,068,707	3,993,793	3,989,949	5,404,281
<b>Trust and Agency Funds</b>					
Police Pension (09)	1,729,480	1,771,325	1,924,925	1,931,508	2,066,489
Fire Pension (10)	1,200,619	1,245,505	1,387,231	1,293,359	1,482,577
	2,930,099	3,016,830	3,312,156	3,224,867	3,549,066
<b>Total Village Expenditures</b>	\$ 20,575,527	\$ 20,211,029	\$ 26,382,547	\$ 23,322,000	\$ 28,279,827



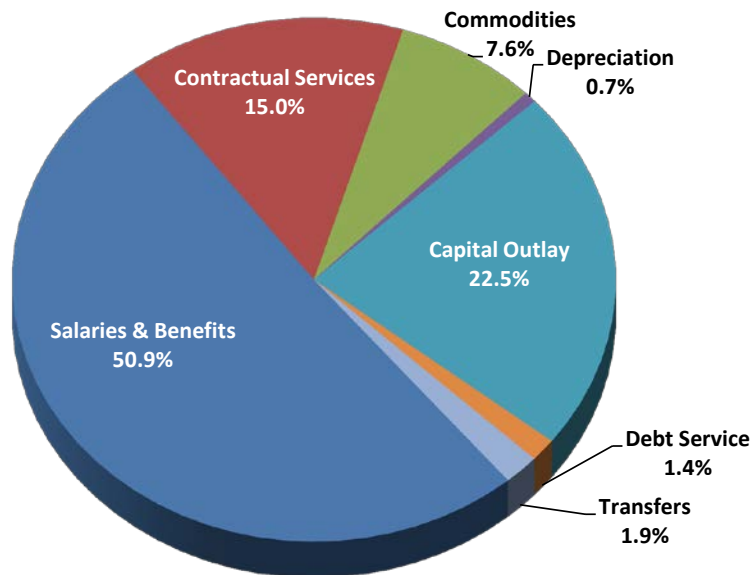
## Expenditures by Category- All Funds

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015	\$CHNG	% CHNG
	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	FY14/15	FY14/15

### EXPENDITURES BY CATEGORY-ALL FUNDS

Personal Services	\$ 6,441,845	\$ 6,600,087	\$ 6,881,997	\$ 6,817,119	\$ 7,241,794	\$ 359,797	5.23%
Employee Benefits	6,059,001	5,966,633	6,784,013	6,810,738	7,140,374	356,361	5.25%
Salaries & Benefits	12,500,846	12,566,720	13,666,010	13,627,857	14,382,168	716,158	5.24%
Contractual Services	4,665,979	4,104,023	4,178,835	4,048,301	4,251,354	72,519	1.74%
Commodities	1,525,143	1,761,896	2,014,006	1,801,691	2,150,416	136,410	6.77%
Depreciation	186,454	180,525	192,000	185,941	191,520	-480	-0.25%
Capital Outlay	551,388	1,000,042	5,436,380	2,137,648	6,365,735	929,355	17.10%
Debt Service	263,970	259,735	400,211	400,211	399,593	-618	-0.15%
Transfers	881,747	338,088	495,105	1,120,351	539,041	43,936	8.87%
<b>Total Village Expenditures</b>	<b>\$ 20,575,527</b>	<b>\$ 20,211,029</b>	<b>\$ 26,382,547</b>	<b>\$ 23,322,000</b>	<b>\$ 28,279,827</b>	<b>\$ 1,897,280</b>	<b>7.19%</b>

### EXPENDITURES BY CATEGORY - ALL FUNDS



**Village of River Forest**  
**Budget Summary by Account-All Funds**  
**Fiscal Year 2015 Budget**

<b>Expenditures by Account- All Funds</b>	<b>FY 2012 ACTUAL</b>	<b>FY 2013 ACTUAL</b>	<b>FY 2014 BUDGET</b>	<b>FY 2014 PROJECTED</b>	<b>FY 2015 BUDGET</b>	<b>\$CHNG FY14/15</b>	<b>% CHNG FY14/15</b>
<b>Personal Services</b>							
510100 Salaries-Sworn	\$ 3,989,398	\$ 4,222,337	\$ 4,343,271	\$ 4,227,780	\$ 4,522,838	\$ 179,567	4.13%
510200 Salaries-Regular	1,509,391	1,586,293	1,622,020	1,655,941	1,767,049	145,029	8.94%
510550 Crossing Guards	21,886	5,176	-	-	-	-	-
511500 Specialist Pay	144,298	148,195	151,095	152,266	157,549	6,454	4.27%
511600 Holiday Pay	163,633	168,657	182,892	172,894	189,695	6,803	3.72%
511700 Overtime Pay	376,273	315,624	356,900	430,456	360,300	3,400	0.95%
511725 Badge Overtime	13,425	15,146	19,600	18,193	-	(19,600)	-100.00%
511727 STEP Overtime	15,618	8,036	14,547	11,437	9,278	(5,269)	-36.22%
511750 Compensated Absences-Ret	36,357	-	34,200	-	96,541	62,341	182.28%
511800 Educational Incentives	47,500	48,950	51,800	51,800	50,600	(1,200)	-2.32%
511900 Performance Pay	50,885	-	-	-	-	-	-
511950 Insurance Refusal Reimb	11,550	11,075	10,200	8,737	6,000	(4,200)	-41.18%
513000 Salaries-Part-Time	61,631	70,598	95,472	87,615	81,944	(13,528)	-14.17%
<b>Total Personal Services</b>	<b>6,441,845</b>	<b>6,600,087</b>	<b>6,881,997</b>	<b>6,817,119</b>	<b>7,241,794</b>	<b>359,797</b>	<b>5.23%</b>
<b>Employee Benefits</b>							
520100 ICMA Retirement Contribution	6,948	12,153	7,382	7,349	7,869	487	6.60%
520320 FICA	103,605	105,323	110,608	103,134	116,571	5,963	5.39%
520325 Medicare	81,644	84,509	93,845	85,549	96,626	2,781	2.96%
520330 IMRF	185,683	615,711	204,176	193,929	253,117	48,941	23.97%
520331 IMRF-Net Pension Obligation	23,075	23,830	-	-	-	-	-
520350 Employee Assistance Program	1,735	-	1,500	1,500	1,500	-	0.00%
520375 Fringe Benefits	10,200	16,360	21,000	19,320	19,800	(1,200)	-5.71%
520400 Health Insurance	997,923	1,023,300	1,228,852	1,073,761	1,087,171	(141,681)	-11.53%
520420 Health Insurance - Retirees	193,038	173,939	183,885	134,105	141,909	(41,976)	-22.83%
520421 OPEB-Other Post Emp Benefits	11,555	517	-	-	-	-	-
520425 Life Insurance	4,377	4,112	4,022	4,474	3,962	(60)	-1.49%
520430 HDHP	-	14,833	19,265	588,394	96,924	77,659	403.11%
520500 Wellness Program	588	805	900	860	1,500	600	66.67%
526100 Public Safety Pensions	2,803,335	2,890,626	3,147,832	3,048,038	3,345,728	197,896	6.29%
526150 Public Safety Pension Refunds	-	-	-	5,188	-	-	-
530009 Police Pension Contribution	1,002,767	504,437	941,350	835,992	1,079,777	138,427	14.71%
530010 Fire Pension Contribution	632,528	496,178	819,396	709,145	887,920	68,524	8.36%
<b>Total Employee Benefits</b>	<b>6,059,001</b>	<b>5,966,633</b>	<b>6,784,013</b>	<b>6,810,738</b>	<b>7,140,374</b>	<b>356,361</b>	<b>5.25%</b>
<b>Contractual Services</b>							
530100 Electricity	37,907	35,470	37,200	31,937	33,601	(3,599)	-9.67%
530200 Communications	30,757	34,456	37,516	38,870	46,317	8,801	23.46%
530300 Auditing Services	35,385	36,335	40,751	38,998	37,653	(3,098)	-7.60%
530350 Actuarial Services	7,300	9,200	13,500	14,750	23,250	9,750	72.22%
530360 Payroll Services	16,260	14,815	24,400	34,215	35,115	10,715	43.91%
530370 Professional Services	2,087	52,349	7,970	9,407	10,570	2,600	32.62%
530380 Consulting Services	366,015	365,526	385,899	219,539	331,600	(54,299)	-14.07%
530385 Administrative Adjudication	17,762	18,465	27,020	23,625	29,220	2,200	8.14%
530390 Engineering Fees	15,605	-	10,000	-	10,000	-	0.00%
530400 Secretarial Services	9,698	3,480	8,000	8,130	9,750	1,750	21.88%
530410 IT Support	119,142	193,276	127,150	133,679	168,193	41,043	32.28%
530420 Legal Services	19,418	27,863	90,000	57,908	90,000	-	0.00%
530425 Village Attorney	78,775	99,129	80,000	68,213	80,000	-	0.00%
530426 Village Prosecutor	12,001	12,014	12,000	12,000	12,000	-	0.00%
530429 Vehicle Sticker Program	-	14,544	15,345	15,111	17,715	2,370	15.44%
530430 Animal Control	2,000	2,400	3,700	563	3,700	-	0.00%
531100 Health Inspection Services	22,200	4,575	12,000	10,000	12,000	-	0.00%
531250 Unemployment Claims	-	-	5,000	-	5,000	-	0.00%



**Village of River Forest**  
**Budget Summary by Account-All Funds**  
**Fiscal Year 2015 Budget**

<b>Expenditures by Account- All Funds</b>	<b>FY 2012 ACTUAL</b>	<b>FY 2013 ACTUAL</b>	<b>FY 2014 BUDGET</b>	<b>FY 2014 PROJECTED</b>	<b>FY 2015 BUDGET</b>	<b>\$CHNG FY14/15</b>	<b>% CHNG FY14/15</b>
531300 Inspections	27,508	31,362	62,980	44,051	55,480	(7,500)	-11.91%
531305 Plan Review	-	8,168	20,000	11,474	20,000	-	0.00%
531310 JULIE Participation	1,487	1,775	1,780	1,893	2,025	245	13.76%
532100 Bank Fees	16,804	17,607	19,185	21,664	24,312	5,127	26.72%
532200 Liability Insurance	444,608	476,034	391,072	345,802	317,113	(73,959)	-18.91%
532250 IRMA Deductible	18,989	29,072	24,000	5,000	27,718	3,718	15.49%
533050 Water System Maintenance	130,329	97,510	91,500	148,900	145,000	53,500	58.47%
533055 Hydrant Maintenance	28,708	220	40,000	30,000	28,000	(12,000)	-30.00%
533100 Maintenance of Equipment	26,268	16,967	26,730	25,800	26,030	(700)	-2.62%
533110 Maintenance of Radios	2,315	-	-	-	-	-	-
533200 Maintenance of Vehicles	94,580	123,050	105,763	103,325	106,263	500	0.47%
533300 Maint of Office Equipment	9,999	15,203	13,560	14,191	13,270	(290)	-2.14%
533400 Maint of Traffic/Street Lights	140,126	44,018	29,840	20,000	30,380	540	1.81%
533550 Maintenance of Trees	40,101	51,249	41,250	41,027	72,750	31,500	76.36%
533600 Maintenance of Buildings	37,655	124,512	74,540	88,282	65,750	(8,790)	-11.79%
533610 Maintenance of Sidewalks	44,124	44,509	45,000	52,258	55,000	10,000	22.22%
533620 Maintenance of Streets	852,887	147,484	217,500	246,854	245,000	27,500	12.64%
533630 Overhead Sewer Program	87,121	34,180	59,000	65,731	59,000	-	0.00%
533640 Sewer/Catch Basin Reparis	63,395	13,250	11,000	41,055	35,000	24,000	218.18%
534100 Training	35,793	33,003	49,730	39,499	53,870	4,140	8.32%
534150 Tuition Reimbursements	-	1,650	5,000	5,800	5,000	-	0.00%
534200 Community Support Services	36,439	77,403	100,687	100,602	103,357	2,670	2.65%
534225 Badge Grant Programs	7,957	10,132	6,270	5,995	-	(6,270)	-
534250 Travel & Meetings	14,259	18,073	28,820	22,325	29,340	520	1.80%
534275 WSCDC Contribution	590,746	589,815	579,900	565,680	556,166	(23,734)	-4.09%
534277 Citizens Corp Council	3,328	6,012	5,500	3,500	5,500	-	0.00%
534300 Dues & Subscriptions	33,200	42,222	43,860	43,321	46,070	2,210	5.04%
534350 Printing	8,744	13,337	13,494	15,175	15,384	1,890	14.01%
534375 Village Newsletter	1,495	-	-	-	-	-	-
534400 Medical & Screening	24,812	21,497	26,775	22,647	28,375	1,600	5.98%
534450 Testing	13,539	13,352	20,000	9,679	17,500	(2,500)	-12.50%
534480 Water Testing	2,613	3,588	4,100	3,600	3,610	(490)	-11.95%
535200 Cummings Memorial	1,393	-	-	-	-	-	-
535300 Advertising/Legal Notices	12,957	2,722	10,230	7,357	10,730	500	4.89%
535350 Dumping Fees	89,081	85,217	26,000	23,000	25,500	(500)	-1.92%
535400 Damage Claims	40,609	64,678	42,500	165,232	42,500	-	0.00%
535450 Street Light Electricity	43,391	42,881	42,000	41,000	43,200	1,200	2.86%
535500 Collection & Disposal	842,557	871,201	886,318	878,608	902,414	16,096	1.82%
535510 Leaf Disposal	-	-	71,625	67,644	74,438	2,813	3.93%
535600 Employee Recognition	3,750	7,173	3,875	3,385	4,625	750	19.35%
<b>Total Contractual Services</b>	<b>4,665,979</b>	<b>4,104,023</b>	<b>4,178,835</b>	<b>4,048,301</b>	<b>4,251,354</b>	<b>72,519</b>	<b>1.74%</b>
<b>Commodities</b>							
540100 Office Supplies	35,466	41,330	41,035	30,107	37,335	(3,700)	-9.02%
540150 Office Equipment	24,943	16,814	5,150	2,752	5,150	-	0.00%
540200 Gas & Oil	138,185	130,476	149,325	144,174	148,900	(425)	-0.28%
540300 Uniforms Sworn Personnel	44,359	39,648	44,850	44,832	48,900	4,050	9.03%
540310 Uniforms Other Personnel	5,735	6,872	7,675	6,873	7,850	175	2.28%
540400 Prisoner Care	2,380	1,847	2,608	1,807	2,608	-	0.00%
540500 Vehicle Parts	21,090	10,755	15,400	13,000	19,200	3,800	24.68%
540600 Operating Supplies/Equipment	187,583	131,410	114,438	115,840	100,988	(13,450)	-11.75%
540601 Radios	10,724	6,368	11,475	11,400	12,095	620	5.40%
540602 Firearms and Range Supplies	15,741	14,545	15,440	15,400	15,440	-	0.00%
540603 Evidence Supplies	4,924	3,971	6,100	5,348	6,100	-	0.00%
540605 DUI Expenditures	973	866	3,800	3,500	3,800	-	0.00%
540610 Drug Forfeiture Expenditures	6,067	2,100	6,000	2,000	6,000	-	0.00%

**Village of River Forest**  
**Budget Summary by Account-All Funds**  
**Fiscal Year 2015 Budget**

<b>Expenditures by Account- All Funds</b>	<b>FY 2012 ACTUAL</b>	<b>FY 2013 ACTUAL</b>	<b>FY 2014 BUDGET</b>	<b>FY 2014 PROJECTED</b>	<b>FY 2015 BUDGET</b>	<b>\$CHNG FY14/15</b>	<b>% CHNG FY14/15</b>
540615 Article 36 Seizures	4,075	5,548	8,000	8,100	8,000	-	0.00%
540800 Trees	9,337	13,354	12,500	18,000	23,500	11,000	88.00%
541300 Postage	19,044	21,471	21,060	19,458	20,550	(510)	-2.42%
542100 Snow & Ice Control	36,158	60,677	66,750	70,000	73,500	6,750	10.11%
542200 Water From Chicgo	954,889	1,235,716	1,475,000	1,280,000	1,600,000	125,000	8.47%
543100 Miscellaneous Exp	3,470	18,128	7,400	9,100	10,500	3,100	41.89%
<b>Total Commodities</b>	<b>1,525,143</b>	<b>1,761,896</b>	<b>2,014,006</b>	<b>1,801,691</b>	<b>2,150,416</b>	<b>136,410</b>	<b>6.77%</b>
<b>Depreciation</b>							
550010 Depreciation	186,454	180,525	192,000	185,941	191,520	(480)	-0.25%
<b>Total Depreciation</b>	<b>186,454</b>	<b>180,525</b>	<b>192,000</b>	<b>185,941</b>	<b>191,520</b>	<b>(480)</b>	<b>-0.25%</b>
<b>Capital Outlay</b>							
550500 Building Improvements	9,225	20,889	306,750	97,800	325,940	19,190	6.26%
551150 Sewer System Improvements	-	86,803	100,000	210,000	1,155,000	1,055,000	1055.00%
551205 Streetscape Improvements	-	-	246,320	50,000	196,000	(50,320)	-20.43%
551210 Parking Lot Improvements	-	-	-	-	100,000	100,000	
551250 Alley Improvements	-	14,767	594,610	41,000	774,610	180,000	30.27%
551300 Water System Improvements	177,871	15,435	489,000	407,000	632,000	143,000	29.24%
551400 Meter Replacement Program	-	23,916	25,000	25,000	21,000	(4,000)	-16.00%
554250 Lake St Corridor Improvements	30,667	-	-	-	-	-	
554300 Other Improvements	-	-	2,235,600	50,000	2,185,600	(50,000)	-2.24%
558700 Police Vehicles	132,961	75,208	77,160	77,160	114,590	37,430	48.51%
558720 Police Equipment	-	-	-	-	79,995	79,995	
558800 Fire Vehicles	-	-	650,000	720,756	186,000	(464,000)	-71.38%
558850 Fire Equipment	-	8,804	167,400	47,000	159,200	(8,200)	-4.90%
558910 Public Works Vehicles	148,660	129,662	35,000	23,127	38,000	3,000	8.57%
558925 Public Works Equipment	42,254	21,907	-	29,805	-	-	
559100 Street Improvements	9,750	602,651	509,540	359,000	397,800	(111,740)	-21.93%
<b>Total Capital Outlay</b>	<b>551,388</b>	<b>1,000,042</b>	<b>5,436,380</b>	<b>2,137,648</b>	<b>6,365,735</b>	<b>929,355</b>	<b>17.10%</b>
<b>Debt Service</b>							
560020 2005 GO Bond Principal (Library)	40,000	40,000	45,000	45,000	45,000	-	0.00%
560021 2005 GO Bond Interest (Library)	12,913	11,353	9,753	9,753	7,885	(1,868)	-19.15%
560060 2008A GO Bond Principal (SIP)	145,000	150,000	150,000	150,000	155,000	5,000	3.33%
560061 2008A GO Bond Interest (SIP)	23,202	19,577	15,453	15,453	10,953	(4,500)	-29.12%
560070 2008B Alt Rev Principal (WS)	-	-	145,000	145,000	150,000	5,000	3.45%
560071 2008B Alt Rev Interest (WS)	42,855	38,805	35,005	35,005	30,755	(4,250)	-12.14%
<b>Total Debt Service</b>	<b>263,970</b>	<b>259,735</b>	<b>400,211</b>	<b>400,211</b>	<b>399,593</b>	<b>(618)</b>	<b>-0.15%</b>
<b>Transfers</b>							
575013 Transfer to CERF	881,747	338,088	495,105	495,107	539,041	43,936	8.87%
575014 Transfer to Capital Improvements				625,244		-	
<b>Total Transfers</b>	<b>881,747</b>	<b>338,088</b>	<b>495,105</b>	<b>1,120,351</b>	<b>539,041</b>	<b>43,936</b>	<b>8.87%</b>
<b>Total Expenditures</b>	<b>\$20,575,527</b>	<b>\$20,211,029</b>	<b>\$26,382,547</b>	<b>\$23,322,000</b>	<b>\$28,279,827</b>	<b>\$1,897,280</b>	<b>7.19%</b>

# Estimated Changes in Fund Balance

	GENERAL	MOTOR FUEL TAX	DEBT SERVICE	CAPITAL EQUIPMT REPLACMT	CAPITAL IMPRVMTS	ECONOMIC DEVELOPMT	WATER AND SEWER	POLICE PENSION	FIRE PENSION
Budgeted Revenues	\$ 14,586,146	\$ 297,321	\$ 219,940	\$ 671,091	\$ 1,039,714	\$ 27,040	\$ 4,356,214	\$ 2,706,196	\$ 2,040,244
Budgeted Expenditures Excluding Depreciation	14,572,307	347,850	220,338	652,475	1,273,410	2,260,100	5,212,761	2,066,489	1,482,577
Excess of Rev over Exp Excluding Depreciation	13,839	(50,529)	(398)	18,616	(233,696)	(2,233,060)	(856,547)	639,707	557,667
Estimated Fund Balance/Net Assets-Unassgnd/Unstrctd April 30, 2014	5,399,610	656,772	144,303	3,411,982	625,244	2,424,848	940,581	20,127,305	14,685,816
Estimated Fund Balance/Net Assets-Unassgnd/Unstrctd April 30, 2015	5,413,449	606,243	143,905	3,430,598	391,548	191,788	84,034	20,767,012	15,243,483

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, 2015 and be 36% of the subsequent years budgeted expenditures.

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

3. The Waterworks and Sewerage Fund shall maintain an operating reserve equivalent to three months of operating expenses. 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, 2015 are expected to be at 1.87% and 0.00% of operating expenditures, respectively. Construction on the North Side Sewer Separation Project is expected to begin during FY 2015. The budget anticipates that reimbursement (from loan proceeds) will not be received until FY 2016. The operating reserve is expected to again reach 25% by the end of FY 2016. 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 2015. The fund balance for the Economic Development Fund is expected to decline significantly due to the spend down of the reserves to cover planned development projects in the Village's previous Tax Increment Financing District. Reserves in the Water and Sewer Fund are expected to decline significantly due to initial construction costs associated with the North Side Sewer Separation Project.

## Property Tax



YEAR	TIF	DEBT	GENERAL
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	-	\$241,127	\$5,802,422
2014	-	\$229,123	\$5,968,054
2015	-	\$219,780	\$6,095,647

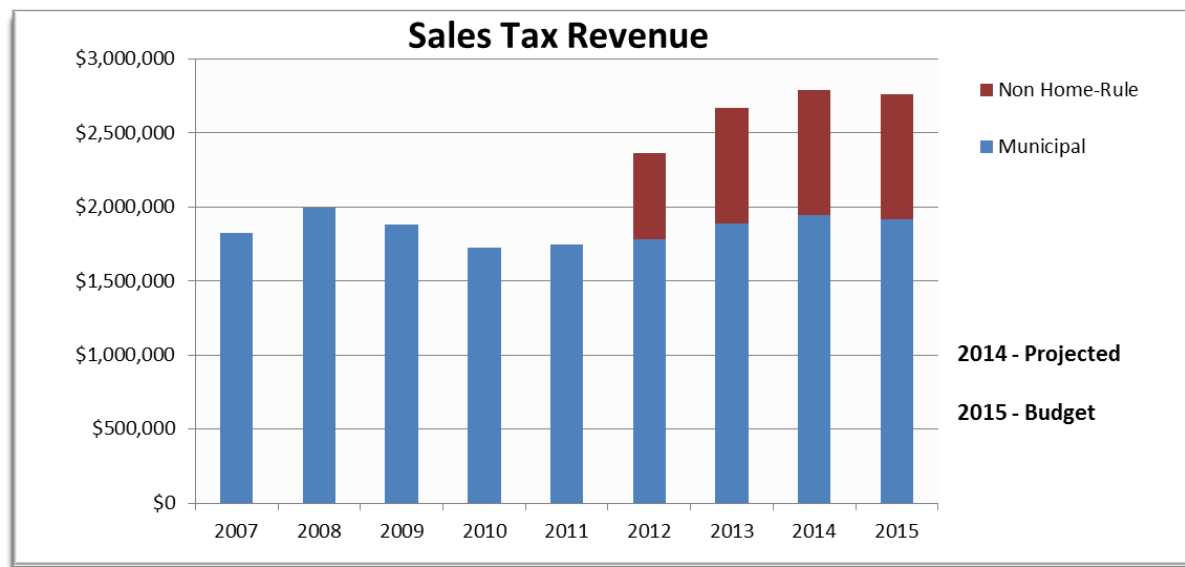
This category includes Property taxes in the General and Debt Service Funds and Incremental Property Taxes from the Village's Tax Increment Financing (TIF) District (the TIF was closed in FY 2011). Property taxes are the Village's single largest source of revenue. Property taxes account for 17% - 27% 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 2015, General Fund property tax revenues are expected to increase 2.27%. This increase is due to the 1.7% increase in the December 2011 to December 2012 CPI plus an additional amount due to anticipated new property.

# Trends & Projections

## Sales and Use Tax



YEAR	NON-HOME RULE SALES TAX	MUNICIPAL SALES AND USE TAX
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	\$784,724	\$1,886,016
2014	\$843,816	\$1,946,861
2015	\$843,843	\$1,917,085

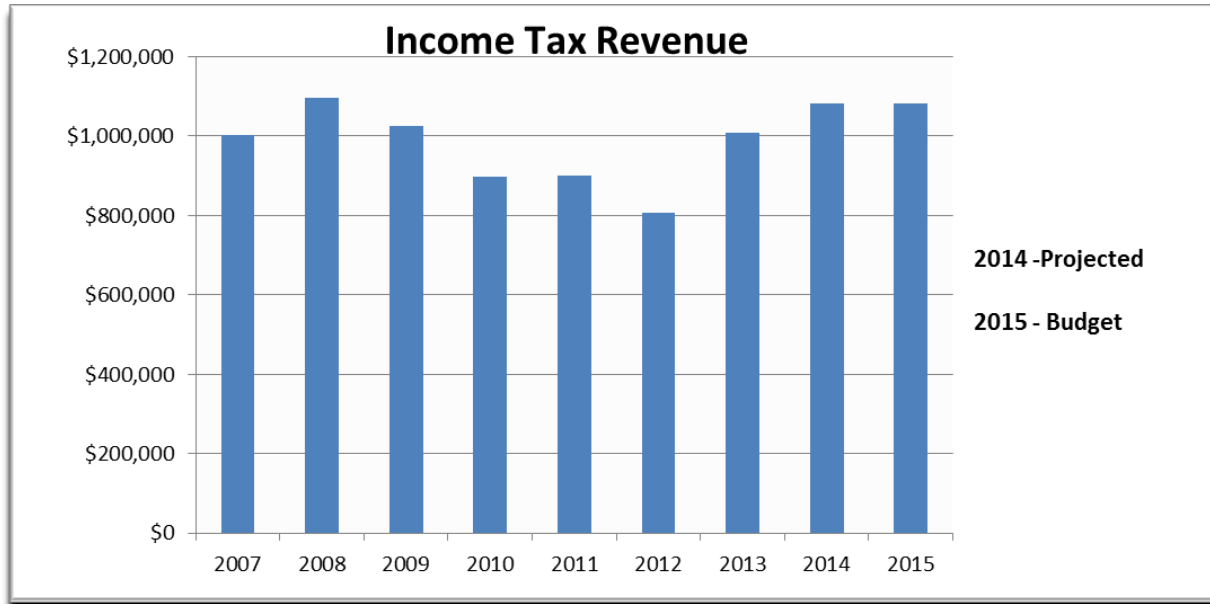
Sales and use tax revenues are from the local portion of the State sales tax rate. The Village receives one cent (\$0.01) per dollar of retail sales, which is collected by the State and then distributed to the Village. The Municipal Sales Tax is on all retail sales including food and drugs, the Non-Home Rule Sales Tax is not on food and drugs. Fiscal Year 2013 was the first full year that includes the Village's Non-Home Rule Sales Tax. The 1% tax was approved by referendum in November of 2010 and became effective July 1, 2011.

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. 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%.

Fiscal Year 2014 sales tax revenue projections are higher due to new retail stores in the Village's Town Center. In December 2013 a grocery store in the Village closed. Fiscal Year 2015 revenues anticipate the store will remain closed. This more significantly impacts the Municipal Sales Tax because it is on food and drugs.

# Trends & Projections

## State Income Tax



YEAR	INCOME TAX
2007	\$1,033,524
2008	\$1,096,207
2009	\$1,024,643
2010	\$897,371
2011	\$900,398
2012	\$806,181
2013	\$1,006,827
2014	\$1,080,332
2015	\$1,080,332

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. An improvement in economic conditions resulted in an increase in the revenue in Fiscal Year 2013. Revenues are projected to rise again in 2014 and then remain fairly flat in 2015. Future revenues are expected to increase at inflationary levels.

# Trends & Projections

## Real Estate Transfer Tax



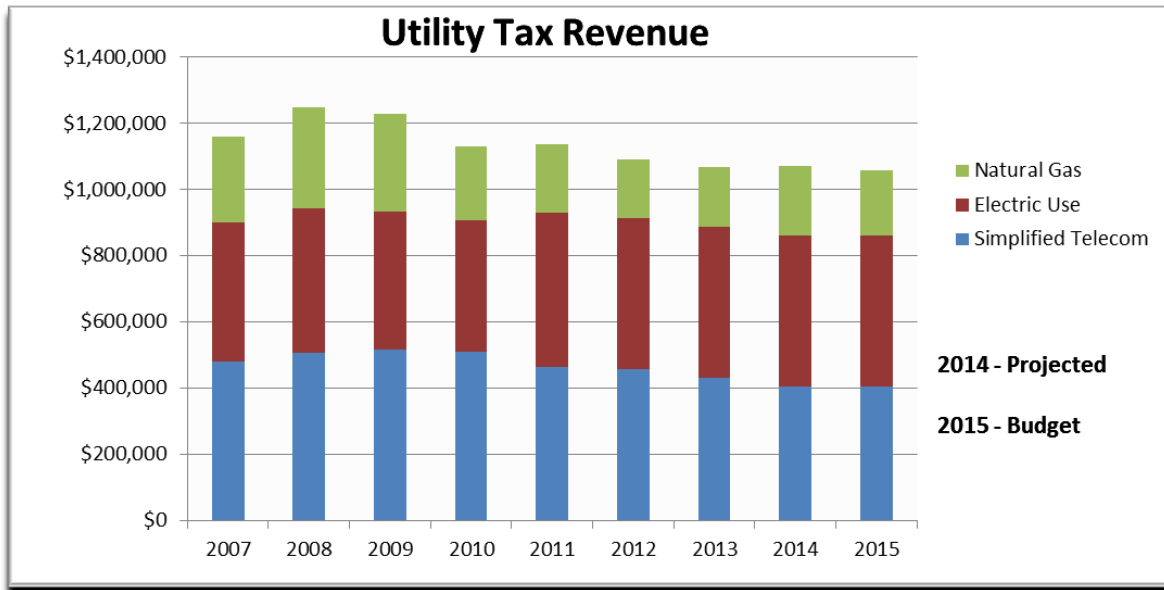
YEAR	REAL ESTATE TRANSFER TAX
2007	\$113,644
2008	\$108,057
2009	\$68,327
2010	\$69,967
2011	\$55,782
2012	\$62,334
2013	\$88,594
2014	\$113,119
2015	\$90,000

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 picked up beginning in Fiscal Year 2013 as the Village is experiencing a higher volume of home sales. In Fiscal Year 2015 this revenue is expected to decline slightly, then increase gradually in the future, as home values and sales rise.

# Trends & Projections

## Utility Taxes



Year	Electric Use	Natural Gas	Telecom
2007	\$417,426	\$260,874	\$481,690
2008	\$435,619	\$306,930	\$507,337
2009	\$418,183	\$295,073	\$516,635
2010	\$396,422	\$224,906	\$510,374
2011	\$463,666	\$208,075	\$465,157
2012	\$454,716	\$178,709	\$458,241
2013	\$457,422	\$180,999	\$430,716
2014	\$454,839	\$212,330	\$405,128
2015	\$454,839	\$197,443	\$405,128

Utility taxes include the natural gas tax, electric use tax and Simplified Telecommunications Tax. The Natural Gas Utility Tax rate is 5% of the amount billed. Revenues are affected by weather, gas prices, and vacancies. Natural gas and electric use tax revenues have been inconsistent because they are affected by consumption. During Fiscal Year 2012 the Village experienced an unusually mild winter, with fewer than normal below zero days in the winter. Higher natural gas revenue is projected in Fiscal Year 2014 because the area experienced extremely cold temperatures during the winter. The Fiscal Year 2015 budget anticipates a warmer winter.

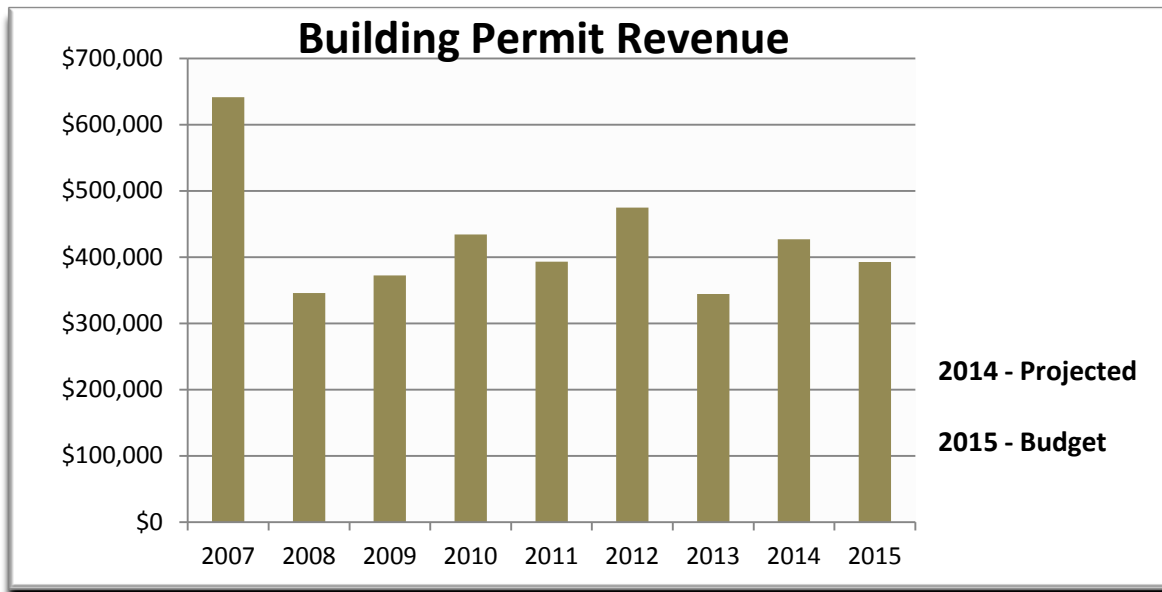
The Electric Utility Tax varies based on the amount of kilowatt hours (kwh) used and dependent on weather conditions and vacancies. Electric Tax rates were increased to the maximum amount per kwh allowed by Illinois Compiled Statutes effective June 1, 2010. FY 2012 included a full year of this increase. Revenues have been fairly flat since that time.

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.

Future revenues will be impacted by telecommunication costs and electrical and gas consumption.



# Trends & Projections



## Building, Electric and Plumbing Permits

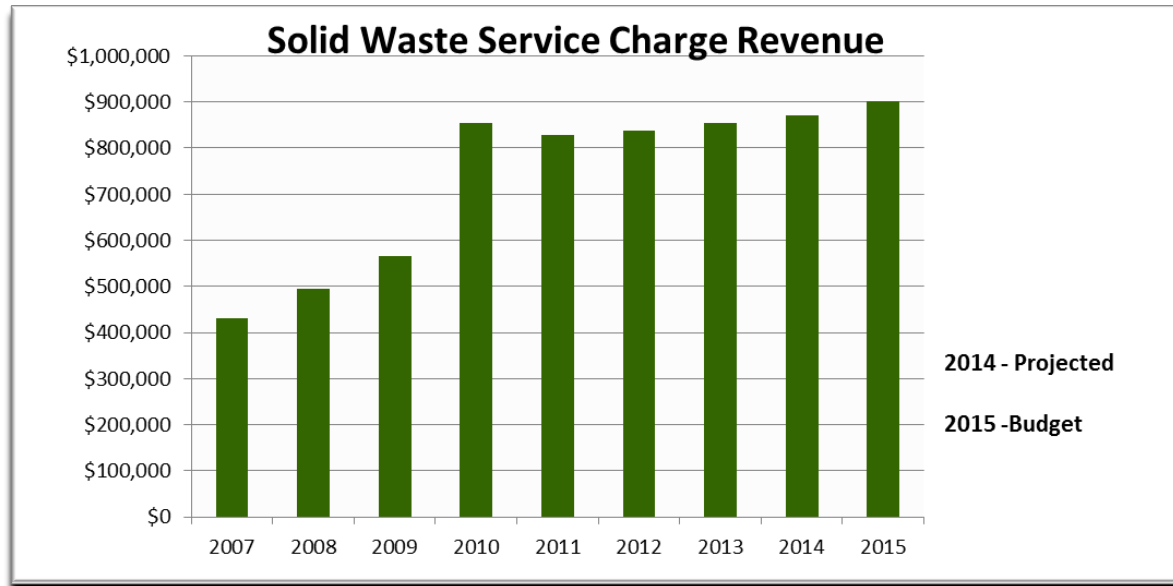
YEAR	PERMITS
2007	\$641,456
2008	\$345,925
2009	\$372,055
2010	\$434,367
2011	\$392,904
2012	\$474,792
2013	\$344,136
2014	\$426,734
2015	\$392,500

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 saw the lowest permit revenue year since 2005, partly due to the mild winter and warm spring which allowed homeowners to begin projects in Fiscal Year 2012, rather than wait until the summer of Fiscal Year 2013. Permit activity increased in Fiscal Year 2014. Revenues are expected to decrease slightly in Fiscal Year 2015 due to a decrease in building activity.

# Trends & Projections

## Solid Waste Service Charge Revenue



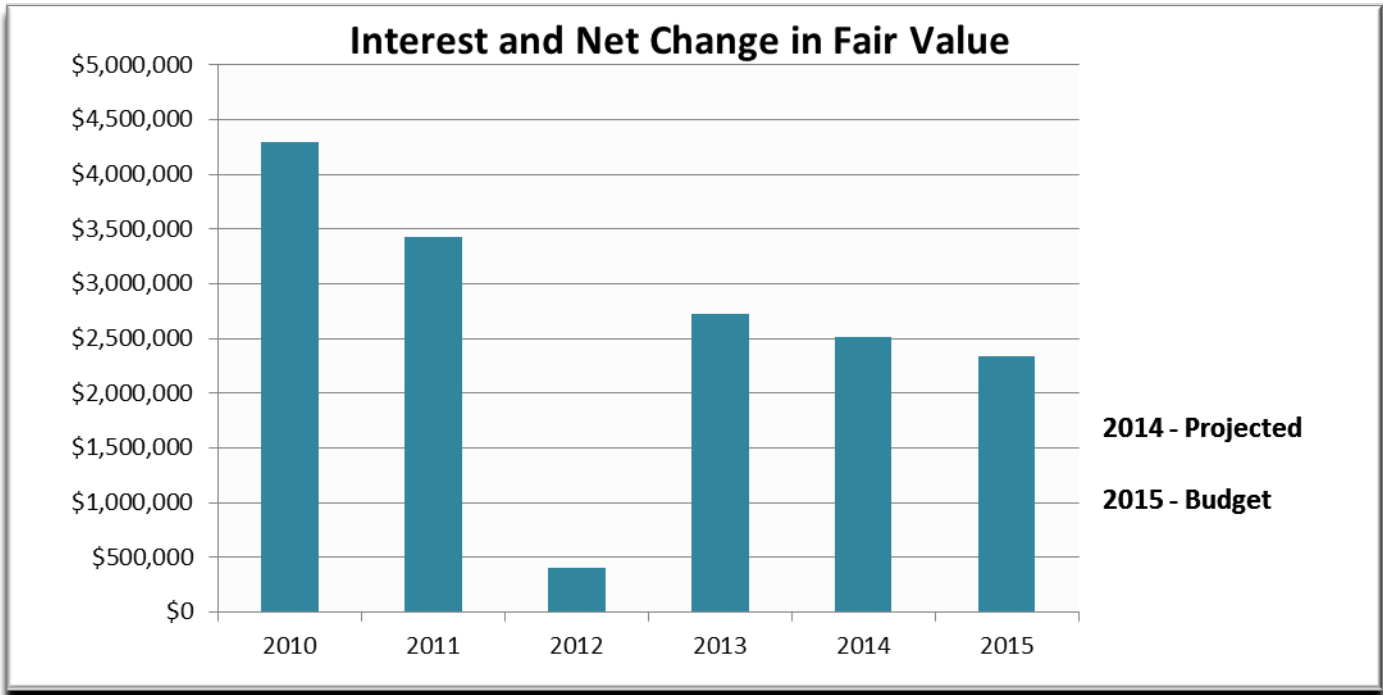
YEAR	SOLID WASTE SERVICE CHARGE
2006	\$414,393
2007	\$430,148
2008	\$495,181
2009	\$565,450
2010	\$853,344
2011	\$827,164
2012	\$836,713
2013	\$853,230
2014	\$870,295
2015	\$902,404

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 1<sup>st</sup> of each year, the contract is adjusted by the Consumer Price Index (CPI) of the previous 12 months. For Fiscal Year 2015, a 3% CPI adjustment is projected.

# Trends & Projections

## Interest and Net Change in Fair Value

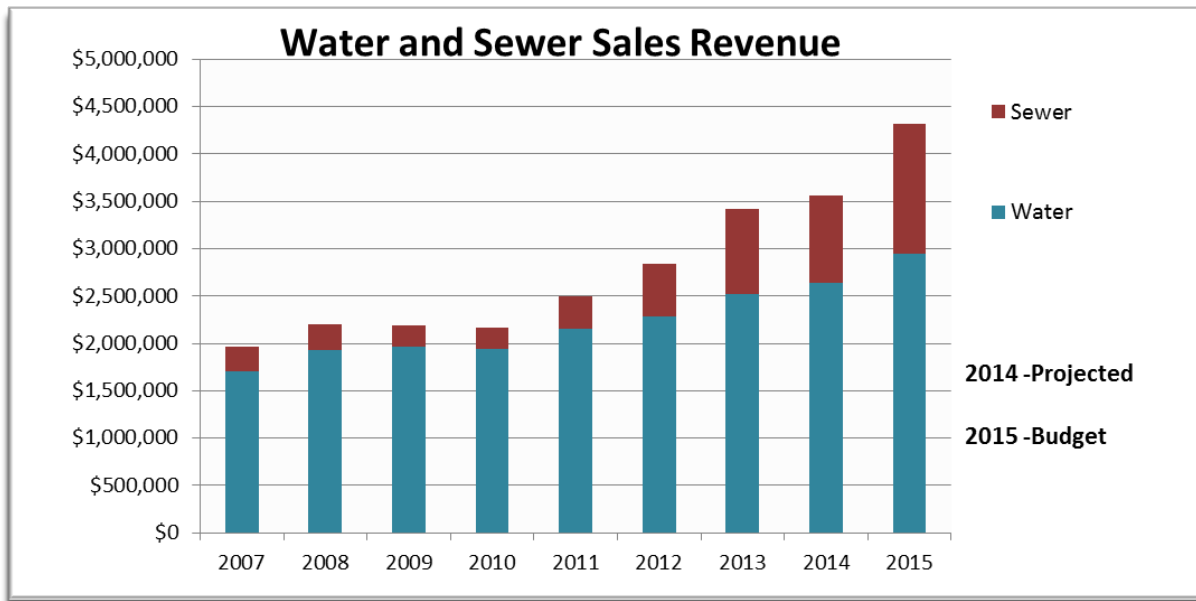


Year	Interest	Net Change in Fair Value	Total
2010	\$647,199	\$3,644,864	\$4,292,063
2011	\$641,221	\$2,787,202	\$3,428,423
2012	\$789,930	(\$381,779)	\$408,151
2013	\$775,937	\$1,950,649	\$2,726,586
2014	\$728,585	\$1,788,850	\$2,517,435
2015	\$729,060	\$1,606,846	\$2,335,906

Interest and the Net Change in Fair Value are revenues generated on Village investments. The primary source of this revenue are the Police and Firefighters Pension Funds. Interest revenues have remained fairly stable and fluctuate based on the amount invested and current interest rates. Rates are expected to remain fairly flat in 2014 as they have for the past several years. The net change is primarily impacted by the performance of the equities in the investment portfolio. A loss on equities was experienced in FY 2012 but equity investments have experienced gains in FY 2013 and 2014 and are expected to experience slightly lower gains in 2015.

# Trends & Projections

## Water and Sewer



YEAR	WATER	SEWER
2007	\$1,707,688	\$256,815
2008	\$1,932,459	\$272,219
2009	\$1,966,274	\$228,952
2010	\$1,939,846	\$228,151
2011	\$2,149,931	\$348,789
2012	\$2,288,039	\$546,265
2013	\$2,524,965	\$896,905
2014	\$2,640,073	\$918,468
2015	\$2,943,577	\$1,376,113

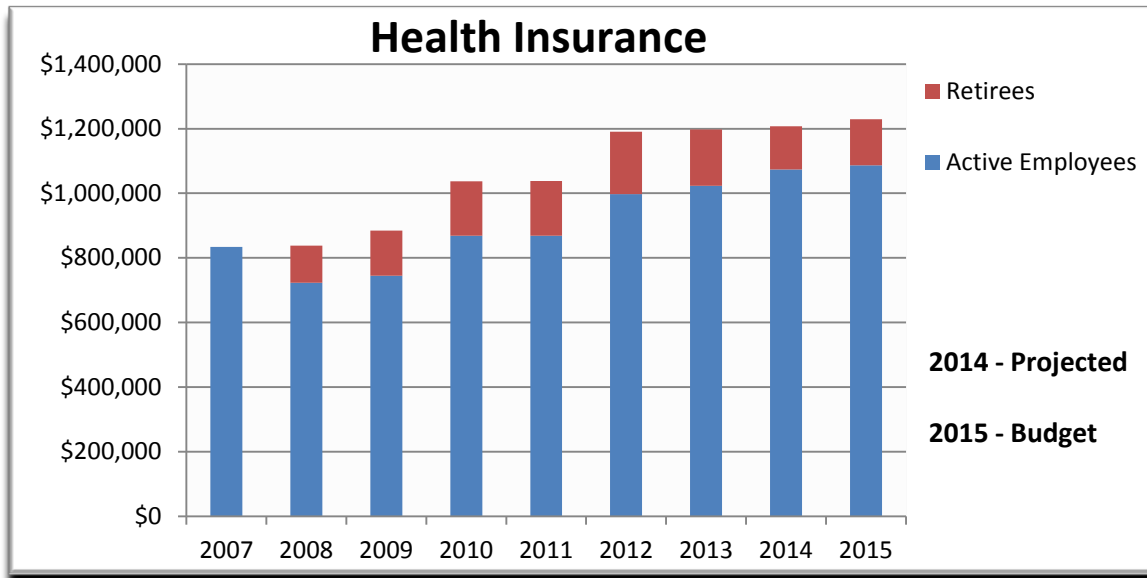
Property owners are billed bi-monthly for water and sewer services. Water and sewer revenues are based on the volume of water used by individual homes and businesses. Water rates are developed to recover the cost of providing potable water to users. The Village receives its water from Lake Michigan, 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 rates according 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.

Beginning in Fiscal Year 2015, the sewer rate has been increased an additional \$0.75 to begin funding the North Side Sewer Separation Project. This project will create a new separate stormwater line on the north side of the Village. Additional information on this project is included in the Capital Improvement Program section of this document.

# Trends & Projections

## Health Insurance



YEAR	RETIREES	ACTIVE EMPLOYEES
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	\$193,038	\$997,923
2013	\$173,939	\$1,023,300
2014	\$134,105	\$1,073,761
2015	\$141,909	\$1,087,171

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

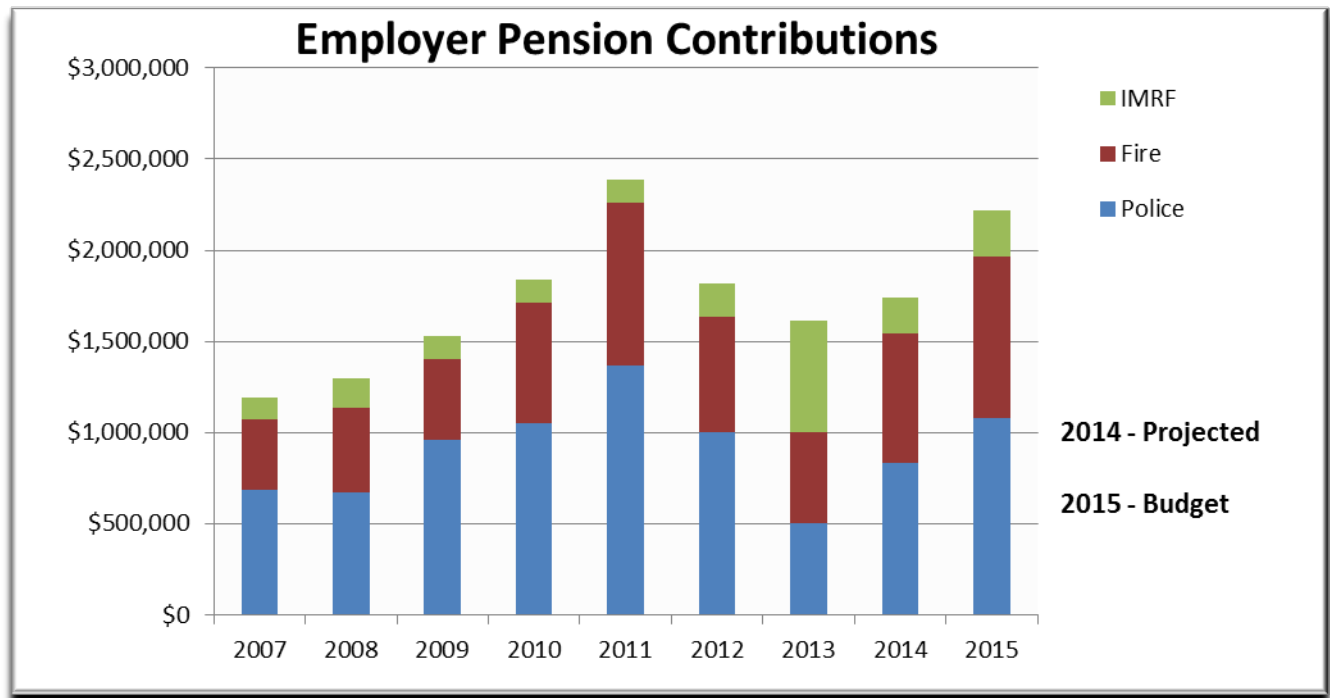
Retirees meeting certain length of service and hire date requirements are eligible to remain on the Village's insurance plan and receive a 1/3 subsidy to offset the cost of the premium. Certain Medicare-eligible retirees meeting length of service and hire date requirements are required to move to a fully-insured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

As a member of IPBC, the Village avoids large fluctuations and volatility in future insurance expenses and projects 6-8% annual increases on both the HMO and PPO products over the next three years. The Fiscal Year 2015 Budget includes a 4% rate increase although the exact amount of the increase has not yet been determined. It is expected the actual increase will not exceed the projection.

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

# Trends & Projections

## Employer Pensions Contributions



YEAR	IMRF	FIRE	POLICE
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	\$615,711	\$496,178	\$504,437
2014	\$193,929	\$709,145	\$835,992
2015	\$253,117	\$887,920	\$1,079,777

The Village funds three pensions including the Police Pension, the Firefighters' Pension and the Illinois Municipal Retirement Fund (IMRF). The IMRF plan covers all full-time and eligible part-time (1,000 annual hours or more) non-sworn municipal employees. The Village contributes to each pension fund for the following number of active employees:

- IMRF: 26
- 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 pay off an Early Retirement Incentive in advance, thereby saving more than \$135,000 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 life spans.

During Fiscal Year 2014 The Village will be participating in joint meetings with the Police and Firefighters Pension Boards in order to develop a written Pension Funding Policy. A consultant will facilitate the pension discussions and will provide cash flow analysis for different funding strategies. The FY 2015 contributions to the Police and Fire Pension Funds have been increased because it is anticipated that the policy developed will result in higher employer pension contributions.

# Personnel History

## Personnel History- Budgeted Positions by Department

DEPARTMENT	Fiscal Year										Total Change Since 2006
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
<b>Administration</b>											
Village Administrator	1	1	1	1	1	1	1	1	1	1	-
Asst Village Administrator	1	1	1	1	0	1	0.5	0.5	0.5	0.5	-0.05
Administrative Secretary	1	1	1	1	1	1	1	1	1	1	-
<b>Finance</b>											
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	0.5	0.5	0.5	+0.5
<b>Building &amp; Zoning</b>											
Asst Village Administrator	0	0	0	0	0	0	0.5	0.5	0.5	0.5	+0.5
Permit Clerk	0	0	0	0	0	0	0.5	1	1	1	+1
Building/Zoning Inspector	0	0	0	0	0	0	1	1	0.5	0.5	+0.5
Building Official	0	0	0	0	0	0	1	1	1	1	+1
<b>Total General Government</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>5</b>	<b>6</b>	<b>8.5</b>	<b>9.5</b>	<b>9</b>	<b>9</b>	<b>+3</b>
<b>Police</b>											
Police Chief	1	1	1	1	1	1	1	1	1	1	-
Deputy Chief(s)	2	2	2	2	1	1	1	1	1	1	-1
Lieutenant	1	1	1	1	1	1	1	1	0	0	-1
Commander	0	0	0	0	0	0	0	0	1	1	+1
Sergeants	5	5	5	5	5	5	5	5	5	5	-
Police Officers	22	22	22	22	20	20	20	20	20	20	-2
<b>Total Sworn Police</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>-3</b>
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	0	0	0	-1
Part-time Clerical	0	0	0	0	0	0	0	0	0	0.5	+0.5
Part-time	0	0	0	0	0	0	0	0	0	0.5	+0.5
<b>Total Non-Sworn Police</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>0</b>
<b>Total Police</b>	<b>34</b>	<b>34</b>	<b>34</b>	<b>34</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>30</b>	<b>30</b>	<b>31</b>	<b>-3</b>
<b>Fire</b>											
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	-
<b>Total Fire</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>-</b>
<b>Public Works</b>											
Public Works Director	1	1	1	1	1	1	1	1	1	1	-
Public Works Asst Director	1	1	1	1	1	1	0	0	0	0	-1
Public Works Secretary	1	1	1	1	0	0	0	0	0	0	-1
Building & Zoning Inspectors	2	2	2	2	2	2	0	0	0	0	-2
Engineering Technician	1	1	1	1	1	1	1	1	0	0	-1
Village Engineer	0	0	0	0	0	0	0	0	1	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	2	1	1	1	1	1	1	-2
Maintenance Workers	7	7	7	6	6	6	6	6	6	6	-1
Water Operators	1	1	1	2	2	2	2	2	2	2	+1
Billing Clerk	1	1	1	1	1	1	1	1	1	1	-
<b>Total Public Works</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>19</b>	<b>17</b>	<b>17</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>-6</b>
<b>Total Village</b>	<b>82</b>	<b>82</b>	<b>82</b>	<b>81</b>	<b>75</b>	<b>76</b>	<b>75.5</b>	<b>75.5</b>	<b>75</b>	<b>76</b>	<b>-6</b>

Changes for 2015: Two new part-time positions were added in the Police Department. One position will assist with reviewing videos of red light camera violations and the other will provide administrative assistance.

## **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 2015 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	CHG FY 2014-2015	% CHANGE
<b>01</b>	<b>General Fund</b>							
01-00-00-41-1000	Property Tax-Prior Years	2,850,668	2,797,205	2,908,326	2,904,288	2,971,255	62,929	2.16%
01-00-00-41-1021	Property Tax-Current Year	2,934,645	3,005,217	3,052,290	3,054,731	3,121,357	69,067	2.26%
01-00-00-41-1031	Property Tax Revenue SSA #9	-	-	-	9,035	3,035	3,035	
	<b>Property Taxes</b>	<b>5,785,313</b>	<b>5,802,422</b>	<b>5,960,616</b>	<b>5,968,054</b>	<b>6,095,647</b>	<b>135,031</b>	<b>2.27%</b>
01-00-00-41-1150	Replacement Tax	129,042	134,725	117,332	143,954	153,379	36,047	30.72%
01-00-00-41-1190	Restaurant Tax	131,844	140,993	140,175	146,527	146,816	6,641	4.74%
01-00-00-41-1200	Sales Tax	1,616,998	1,708,082	1,731,178	1,754,025	1,720,392	(10,786)	-0.62%
01-00-00-41-1205	State Use Tax	163,056	177,934	169,314	192,836	196,693	27,379	16.17%
01-00-00-41-1210	Non-Home Rule Sales Tax	582,803	784,724	799,285	843,816	843,843	44,558	5.57%
01-00-00-41-1250	Income Tax	806,181	1,006,827	983,136	1,080,332	1,080,332	97,196	9.89%
01-00-00-41-1450	Transfer Tax	62,334	88,594	77,678	113,119	90,000	12,322	15.86%
01-00-00-41-1460	Communication Tax	458,241	430,716	435,855	405,128	405,128	(30,727)	-7.05%
01-00-00-41-1475	Utility Tax Elec	454,716	457,422	460,894	454,839	454,839	(6,055)	-1.31%
01-00-00-41-1480	Utility Tax Gas	178,709	180,999	201,974	212,330	197,443	(4,531)	-2.24%
01-00-00-41-1500	E911 Tax	97,927	88,684	92,000	85,753	85,753	(6,247)	-6.79%
01-00-00-41-1550	E911 State Wireless Taxes	62,085	73,126	63,915	68,084	68,084	4,169	6.52%
	<b>Other Taxes</b>	<b>4,743,936</b>	<b>5,272,826</b>	<b>5,272,736</b>	<b>5,500,743</b>	<b>5,442,702</b>	<b>169,966</b>	<b>3.22%</b>
01-00-00-42-2115	Pet Licenses	2,630	2,495	2,700	2,550	2,550	(150)	-5.56%
01-00-00-42-2120	Vehicle Licenses	310,352	294,215	295,000	295,448	305,000	10,000	3.39%
01-00-00-42-2125	Cab License	-	500	500	500	500	-	0.00%
01-00-00-42-2345	Contractor's License Fees	19,500	68,450	60,000	77,600	65,000	5,000	8.33%
01-00-00-42-2350	Business Licenses	63,387	25,625	16,300	15,800	15,800	(500)	-3.07%
01-00-00-42-2355	Tent Licenses	300	240	400	300	300	(100)	-25.00%
01-00-00-42-2360	Building Permits	440,000	286,728	315,000	339,654	325,000	10,000	3.17%
01-00-00-42-2361	Plumbing Permits	-	29,605	35,000	34,980	35,000	-	0.00%
01-00-00-42-2362	Electrical Permits	(7,000)	24,773	25,000	43,500	30,000	5,000	20.00%
01-00-00-42-2364	Reinspection Fees	-	2,250	1,000	4,000	2,000	1,000	100.00%
01-00-00-42-2365	Bonfire Permits	30	30	60	60	60	-	0.00%
01-00-00-42-2368	Solicitors Permits	-	300	300	400	400	100	33.33%
01-00-00-42-2370	Film Crew License	1,950	1,050	600	3,000	1,200	600	100.00%
01-00-00-42-2520	Liquor Licenses	18,474	23,748	20,500	22,791	18,000	(2,500)	-12.20%
01-00-00-42-2570	Cable/Video Svc Provider Fees	144,333	150,744	148,662	155,248	175,248	26,586	17.88%
	<b>Licenses &amp; Permits</b>	<b>993,956</b>	<b>910,753</b>	<b>921,022</b>	<b>995,831</b>	<b>976,058</b>	<b>55,036</b>	<b>5.98%</b>
01-00-00-43-3065	Police Reports	2,350	2,110	2,000	2,000	2,000	-	0.00%
01-00-00-43-3070	Fire Reports	-	-	-	300	200	200	
01-00-00-43-3180	Garbage Collection	836,713	853,230	879,050	870,295	902,404	23,354	2.66%
01-00-00-43-3185	Penalties on Garbage Fees	9,767	11,688	12,802	10,481	10,481	(2,321)	-18.13%
01-00-00-43-3200	Metra Parking	34,182	35,220	34,650	36,885	24,590	(10,060)	-29.03%
01-00-00-43-3220	Parking Lot Fees	84,588	84,887	84,000	84,500	42,250	(41,750)	-49.70%
01-00-00-43-3225	Administrative Towing Fees	155,500	133,000	125,000	148,000	132,000	7,000	5.60%
01-00-00-43-3230	Animal Release Fees	550	855	500	300	500	-	0.00%
01-00-00-43-3515	NSF Fees	250	325	400	100	200	(200)	-50.00%
01-00-00-43-3530	50/50 Sidewalk Program	21,130	9,197	7,500	4,223	10,000	2,500	33.33%
01-00-00-43-3536	Elevator Inspection Fees	6,650	4,900	5,000	5,000	5,000	-	0.00%
01-00-00-43-3537	Re-Inspection Fees	-	350	400	500	400	-	0.00%
01-00-00-43-3550	Ambulance Fees	220,208	253,742	250,000	326,000	340,000	90,000	36.00%
01-00-00-43-3554	CPR Fees	1,400	1,680	1,000	3,000	2,000	1,000	100.00%
01-00-00-43-3557	Car Fire & Extrication Fee	-	-	1,000	500	1,000	-	0.00%
01-00-00-43-3560	State Highway Maintenance	50,224	51,748	52,911	52,797	54,266	1,355	2.56%
01-00-00-43-4020	WSCDC Janitorial Service	3,275	5,010	5,160	5,160	5,315	155	3.00%
01-00-00-43-4030	Workers Comp Payments	5,384	15,325	10,000	30,000	10,000	-	0.00%
	<b>Charges for Services</b>	<b>1,432,171</b>	<b>1,463,267</b>	<b>1,471,373</b>	<b>1,580,041</b>	<b>1,542,606</b>	<b>71,233</b>	<b>4.84%</b>
01-00-00-44-4230	Police Tickets	193,366	195,969	175,000	173,088	175,000	-	0.00%
01-00-00-44-4235	Prior Years Police Tickets	655	105	600	-	-	(600)	-100.00%
01-00-00-44-4240	Red Light Camera Revenue	-	-	-	34,080	33,620	33,620	

**Village of River Forest  
Budget Detail By Account  
Fiscal Year 2015 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	CHG FY 2014-2015	% CHANGE
01-00-00-44-4300	Local Ordinance Tickets	800	10,619	500	14,491	9,000	8,500	1700.00%
01-00-00-44-4430	Court Fines	45,324	60,332	54,000	57,807	55,000	1,000	1.85%
01-00-00-44-4435	DUI Fines	973	866	3,800	3,500	5,000	1,200	31.58%
01-00-00-44-4436	Drug Forfeiture Revenue	6,067	600	6,000	2,000	6,000	-	0.00%
01-00-00-44-4437	Truck Overweight	20,870	16,493	15,000	16,500	15,000	-	0.00%
01-00-00-44-4438	Asset Forfeiture Revenue	-	-	-	-	-	-	-
01-00-00-44-4439	Article 36 Forfeited Funds	4,075	5,548	8,000	8,100	8,000	-	0.00%
01-00-00-44-4440	Building Construction Citation	2,265	500	1,000	2,150	1,500	500	50.00%
	<b>Fines &amp; Forfeits</b>	<b>274,395</b>	<b>291,032</b>	<b>263,900</b>	<b>311,716</b>	<b>308,120</b>	<b>44,220</b>	<b>16.76%</b>
01-00-00-45-5100	Interest	23,192	27,432	24,000	23,189	24,000	-	0.00%
01-00-00-45-5200	Net Change in Fair Value	(2,552)	(5,382)	-	(3,717)	-	-	-
	<b>Interest</b>	<b>20,640</b>	<b>22,050</b>	<b>24,000</b>	<b>19,472</b>	<b>24,000</b>	<b>-</b>	<b>0.00%</b>
01-00-00-46-6408	Cash Over/Short	-	13	-	-	-	-	-
01-00-00-46-6410	Miscellaneous	222,882	24,789	20,000	79,216	20,000	-	0.00%
01-00-00-46-6411	Miscellaneous Public Safety	43,880	11,479	10,000	6,764	10,000	-	0.00%
01-00-00-46-6412	Reimb-Crossing Guards	36,010	42,341	45,000	45,000	45,000	-	0.00%
01-00-00-46-6415	Reimbursement of Expenses	4,804	(3,074)	500	4,331	3,000	2,500	500.00%
01-00-00-46-6417	IRMA Reimbursements	45,880	48,328	50,000	180,432	45,000	(5,000)	-10.00%
01-00-00-46-6510	T-Mobile Lease	34,214	35,241	36,289	36,289	37,377	1,088	3.00%
01-00-00-46-7382	Cummings Memorial Revenue	-	36,286	-	-	-	-	-
01-00-00-46-8001	IRMA Excess	65,936	366,323	-	-	-	-	-
01-00-00-46-8002	TIF Surplus Distribution	-	-	-	-	-	-	-
	<b>Miscellaneous</b>	<b>453,606</b>	<b>561,726</b>	<b>161,789</b>	<b>352,032</b>	<b>160,377</b>	<b>(1,412)</b>	<b>-0.87%</b>
01-00-00-46-6520	Badge Grant	21,382	26,032	25,869	-	-	(25,869)	-100.00%
01-00-00-46-6521	Law Enforcement Training Reimb	8,520	774	3,600	4,566	2,100	(1,500)	-41.67%
01-00-00-46-6522	IDOT STEP Grant	-	-	-	-	-	-	-
01-00-00-46-6523	Police Tobacco Grant	-	-	-	-	-	-	-
01-00-00-46-6524	ISEARCH Grant	7,458	8,078	7,750	7,750	7,750	-	0.00%
01-00-00-46-6525	Bullet Proof Vest Reimb-DOJ	1,587	2,448	3,009	450	3,009	-	0.00%
01-00-00-46-6526	Citizens Corps Council Grant	3,627	1,843	-	3,450	4,000	4,000	-
01-00-00-46-6527	IDOC Grant	-	15,988	-	-	-	-	-
01-00-00-46-6528	IDOT Traffic Safety Grant	28,085	11,674	10,333	10,000	9,277	(1,056)	-10.22%
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	-	-	484,169	-	-	(484,169)	-100.00%
01-00-00-46-6533	Medical Reserve Corp Grant	-	8,276	-	-	-	-	-
01-00-00-46-6534	UASI Homeland Security Grant	-	-	-	-	-	-	-
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	6,613	11,490	3,600	7,623	5,000	1,400	38.89%
01-00-00-46-6620	State Fire Marshall Training	-	5,808	-	3,600	3,500	3,500	-
01-00-00-46-7385	Other Contributions	-	-	-	-	-	-	-
	<b>Grants &amp; Contributions</b>	<b>326,317</b>	<b>92,411</b>	<b>538,330</b>	<b>37,439</b>	<b>34,636</b>	<b>(503,694)</b>	<b>-93.57%</b>
01-00-00-48-8000	Sale of Property	9,896	-	5,000	2,000	2,000	(3,000)	-60.00%
	<b>Other Financing Sources</b>	<b>9,896</b>	<b>-</b>	<b>5,000</b>	<b>2,000</b>	<b>2,000</b>	<b>(3,000)</b>	<b>-60.00%</b>
	<b>Total Revenue</b>	<b>14,040,230</b>	<b>14,416,487</b>	<b>14,618,766</b>	<b>14,767,328</b>	<b>14,586,146</b>	<b>(32,620)</b>	<b>-0.22%</b>

**Village of River Forest  
General Fund  
Budget Summary By Account  
Fiscal Year 2015 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	\$ CHG FY 2014-15	% CHG FY 2014 - 15
<b>PERSONAL SERVICES</b>								
510100	Salaries-Sworn	3,989,398	4,222,337	4,343,271	4,227,780	4,522,838	179,567	4.13%
510200	Salaries-Regular	989,933	1,065,003	1,056,854	1,094,794	1,163,743	106,889	10.11%
510550	Crossing Guards	21,886	5,177	-	-	-	-	
511500	Specialist Pay	144,298	148,195	151,095	150,166	155,449	4,354	2.88%
511600	Holiday Pay	163,633	168,657	182,892	172,894	189,695	6,803	3.72%
511700	Overtime Pay	365,513	304,339	344,900	414,456	348,300	3,400	0.99%
511725	Badge Overtime	13,425	15,146	19,600	18,193	-	(19,600)	-100.00%
511727	STEP Overtime	15,618	8,036	14,547	11,437	9,278	(5,269)	-36.22%
511750	Compensated Absences-Ret	36,357	-	34,200	-	96,541	62,341	182.28%
511800	Educational Incentives	47,500	48,950	51,800	51,800	50,600	(1,200)	-2.32%
511900	Performance Pay	35,671	-	-	-	-	-	
511950	Insurance Refusal Reimb	11,175	10,675	9,900	8,437	5,700	(4,200)	-42.42%
513000	Salaries-Part-Time	47,869	45,539	72,089	56,080	63,644	(8,445)	-11.71%
	Total Personal Services	5,882,276	6,042,054	6,281,148	6,206,037	6,605,788	324,640	5.17%
<b>EMPLOYEE BENEFITS</b>								
520100	ICMA Retirement Contribution	6,948	11,653	7,382	7,349	7,869	487	6.60%
520320	FICA	69,518	70,976	73,068	66,043	77,502	4,434	6.07%
520325	Medicare	73,645	76,449	85,009	76,802	87,392	2,383	2.80%
520330	IMRF	125,289	486,601	134,818	127,015	170,526	35,708	26.49%
520350	Employee Assistance Program	1,735	-	1,500	1,500	1,500	-	0.00%
520375	Fringe Benefits	8,280	13,564	16,620	15,320	15,420	(1,200)	-7.22%
520400	Health Insurance	865,937	891,678	1,079,705	920,972	953,644	(126,061)	-11.68%
520420	Health Insurance-Retirees	188,325	170,341	179,228	131,035	138,785	(40,443)	-22.57%
520425	Life Insurance	4,077	3,821	3,731	4,164	3,671	(60)	-1.61%
520430	HDHP Contributions	-	13,100	13,213	578,889	89,761	76,548	
520500	Wellness Program	588	805	900	860	1,500	600	66.67%
530009	Police Pension Contribution	1,002,767	504,437	941,350	835,992	1,079,777	138,427	14.71%
530010	Fire Pension Contribution	632,528	496,178	819,396	709,145	887,920	68,524	8.36%
	Total Employee Benefits	2,979,637	2,739,603	3,355,920	3,475,086	3,515,267	159,347	4.75%
<b>CONTRACTUAL SERVICES</b>								
530200	Communications	28,224	29,930	32,416	33,390	41,157	8,741	26.97%
530300	Audit Services	20,735	20,715	24,348	23,348	21,495	(2,853)	-11.72%
530350	Actuarial Services	4,250	6,700	7,000	10,500	18,500	11,500	164.29%
530370	Professional Services	2,087	52,349	7,970	9,407	10,570	2,600	32.62%
530380	Consulting Services	94,535	108,828	200,399	47,299	158,800	(41,599)	-20.76%
530385	Administrative Adjudication	17,762	18,464	27,020	23,625	29,220	2,200	8.14%
530400	Secretarial Services	9,698	3,480	8,000	8,130	9,750	1,750	21.88%
530410	IT Support	103,328	175,778	109,750	116,279	151,900	42,150	38.41%
530420	Legal Services	12,371	18,912	52,500	49,908	52,500	-	0.00%
530425	Village Attorney	78,775	99,129	80,000	68,213	80,000	-	0.00%
530426	Village Prosecutor	12,001	12,014	12,000	12,000	12,000	-	0.00%
530429	Vehicle Sticker Program	-	14,544	15,345	15,111	17,715	2,370	15.44%
530430	Animal Control	2,000	2,400	3,700	563	3,700	-	0.00%
531100	Health Inspections	22,200	4,575	12,000	10,000	12,000	-	0.00%
531250	Unemployment Claims	55	-	5,000	-	5,000	-	0.00%
531300	Inspections	15,868	30,732	61,880	43,151	54,380	(7,500)	-12.12%
531305	Plan Review	-	8,168	20,000	11,474	20,000	-	0.00%
531310	Julie Participation	486	531	533	533	608	75	14.07%
532100	Bank Fees	9,647	8,487	11,100	11,680	12,773	1,673	15.07%
532200	Liability Insurance	408,026	446,582	363,227	319,401	288,989	(74,238)	-20.44%
532250	IRMA Deductible	18,990	29,072	24,000	5,000	27,719	3,719	15.50%
533100	Maintenance of Equipment	26,268	16,967	26,730	25,800	26,030	(700)	-2.62%

**Village of River Forest  
General Fund  
Budget Summary By Account  
Fiscal Year 2015 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	\$ CHG FY 2014-15	% CHG FY 2014 - 15
533110	Maintenance of Radios	2,315	-	-	-	-	-	-
533200	Maintenance of Vehicles	91,771	105,824	100,763	97,325	99,263	(1,500)	-1.49%
533300	Maint of Office Equipment	9,216	14,137	13,310	12,191	12,770	(540)	-4.06%
533400	Maint of Traffic/Street Lights	140,126	44,018	29,840	20,000	30,380	540	1.81%
533550	Maintenance of Trees	40,101	51,249	41,250	41,027	72,750	31,500	76.36%
533600	Maintenance of Buildings	28,304	110,400	59,200	73,282	54,750	(4,450)	-7.52%
533610	Maintenance of Sidewalks	44,124	44,509	45,000	52,258	55,000	10,000	22.22%
533620	Maintenance of Streets	171,930	133,891	185,000	227,004	213,000	28,000	15.14%
534100	Training	35,518	30,208	41,830	36,199	45,820	3,990	9.54%
534150	Tuition Reimbursement	-	1,650	5,000	5,800	5,000	-	0.00%
534200	Community Support Services	36,439	77,403	100,687	100,602	103,357	2,670	2.65%
534225	Badge Grant Program	7,957	10,132	6,270	5,995	-	(6,270)	-100.00%
534250	Travel & Meetings	9,808	14,536	23,790	16,975	23,090	(700)	-2.94%
534275	WSCDC Contribution	590,746	589,815	579,900	565,680	556,166	(23,734)	-4.09%
534277	Citizens Corp Council	3,328	6,012	5,500	3,500	5,500	-	0.00%
534300	Dues & Subscriptions	28,764	37,249	34,710	34,398	36,110	1,400	4.03%
534350	Printing	4,503	9,016	6,665	8,375	8,375	1,710	25.66%
534375	Village Newsletter	1,495	-	-	-	-	-	-
534400	Medical & Screening	23,456	18,600	23,755	20,567	25,225	1,470	6.19%
534450	Testing	13,539	13,352	20,000	9,679	17,500	(2,500)	-12.50%
535300	Advertising/Legal Notices	12,388	2,709	9,830	6,844	10,080	250	2.54%
535350	Dumping Fees	70,149	73,808	6,000	10,000	11,000	5,000	83.33%
535400	Damage Claims	37,285	62,486	40,000	162,932	40,000	-	0.00%
535450	Street Light Electricity	43,391	42,881	42,000	41,000	43,200	1,200	2.86%
535500	Collection & Disposal	842,557	871,201	886,318	878,608	902,413	16,095	1.82%
535510	Leaf Disposal	-	-	71,625	67,644	74,438	2,813	-
535600	Employee Recognition	3,750	7,173	3,875	3,385	4,625	750	19.35%
	Total Contractual Services	3,180,266	3,480,616	3,487,036	3,346,082	3,504,618	17,582	0.50%
<b>COMMODITIES</b>								
540100	Office Supplies	33,791	33,816	39,235	28,607	35,535	(3,700)	-9.43%
540150	Office Equipment	24,943	16,814	5,150	2,752	5,150	-	0.00%
540200	Gas & Oil	121,814	116,991	133,506	127,446	131,670	(1,836)	-1.38%
540300	Uniforms Sworn Personnel	44,359	39,648	44,850	44,832	48,900	4,050	9.03%
540310	Uniforms Other Personnel	4,720	5,630	6,225	5,573	6,375	150	2.41%
540400	Prisoner Care	2,380	1,847	2,608	1,807	2,608	-	0.00%
540500	Vehicle Parts	11,223	6,149	9,400	7,000	12,200	2,800	29.79%
540600	Operating Supplies/Equipment	108,100	98,611	82,738	85,840	79,288	(3,450)	-4.17%
540601	Radios	10,724	6,368	11,475	11,400	12,095	620	5.40%
540602	Firearms/Range Supplies	15,741	14,544	15,440	15,400	15,440	-	0.00%
540603	Evidence Supplies	4,924	3,971	6,100	5,348	6,100	-	0.00%
540605	DUI Expenditures	973	866	3,800	3,500	3,800	-	0.00%
540610	Drug Forfeiture Expenditures	6,067	2,100	6,000	2,000	6,000	-	0.00%
540615	Article 36 Seizures	4,075	5,548	8,000	8,100	8,000	-	0.00%
540800	Trees	9,337	13,353	12,500	18,000	23,500	11,000	88.00%
541300	Postage	13,699	14,412	10,750	10,948	11,050	300	2.79%
542100	Snow & Ice Control	36,158	60,677	66,750	70,000	73,500	6,750	10.11%
	Total Commodities	453,028	441,345	464,527	448,553	481,211	16,684	3.59%
<b>CAPITAL OUTLAY</b>								
550500	Building Improvements	9,225	3,635	-	-	-	-	-
551205	Streetscape Improvements	-	-	246,320	50,000	-	(246,320)	-100.00%
551250	Alley Improvements	-	14,767	594,610	41,000	-	(594,610)	-100.00%
	Total Capital Outlay	9,225	18,402	840,930	91,000	-	(840,930)	-100.00%

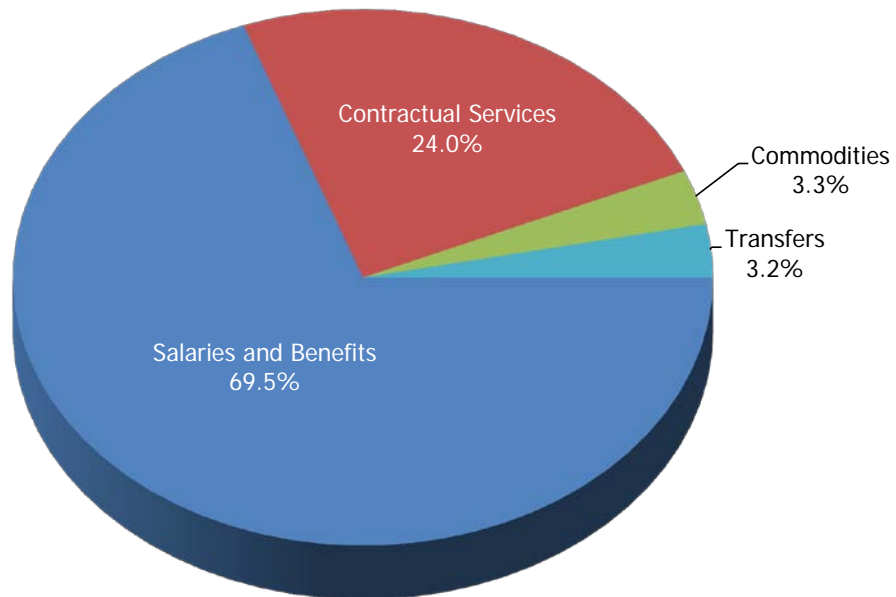
Village of River Forest  
General Fund  
Budget Summary By Account  
Fiscal Year 2015 Budget

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	\$ CHG FY 2014-15	% CHG FY 2014 - 15
<b>TRANSFERS</b>								
575013	Transfer to Capital Equip Repl Fund	881,747	338,088	424,721	424,721	465,423	40,702	9.58%
575014		-	-	-	625,244	-	-	
	Total Transfers	881,747	338,088	424,721	1,049,965	465,423	40,702	
<b>TOTAL GENERAL FUND</b>		13,386,179	13,060,108	14,854,282	14,616,723	14,572,307	(281,975)	-1.90%

# General Fund- Expenditures by Category

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	\$CHNG FY14/15	% CHNG FY14/15
<b>EXPENDITURES BY CATEGORY</b>							
Personal Services	5,882,276	6,042,054	6,281,148	6,206,037	6,605,788	324,640	5.17%
Employee Benefits	2,979,637	2,739,603	3,355,920	3,475,086	3,515,267	159,347	4.75%
Salaries and Benefits	8,861,913	8,781,657	9,637,068	9,681,123	10,121,055	483,987	
Contractual Services	3,180,266	3,480,616	3,487,036	3,346,082	3,504,618	17,582	0.50%
Commodities	453,028	441,345	464,527	448,553	481,211	16,684	3.59%
Capital Outlay	9,225	18,402	840,930	91,000	-	(840,930)	-100.00%
Transfers	881,747	338,088	424,721	1,049,965	465,423	40,702	9.58%
<b>TOTAL</b>	<b>13,386,179</b>	<b>13,060,108</b>	<b>14,854,282</b>	<b>14,616,723</b>	<b>14,572,307</b>	<b>(281,975)</b>	<b>-1.90%</b>

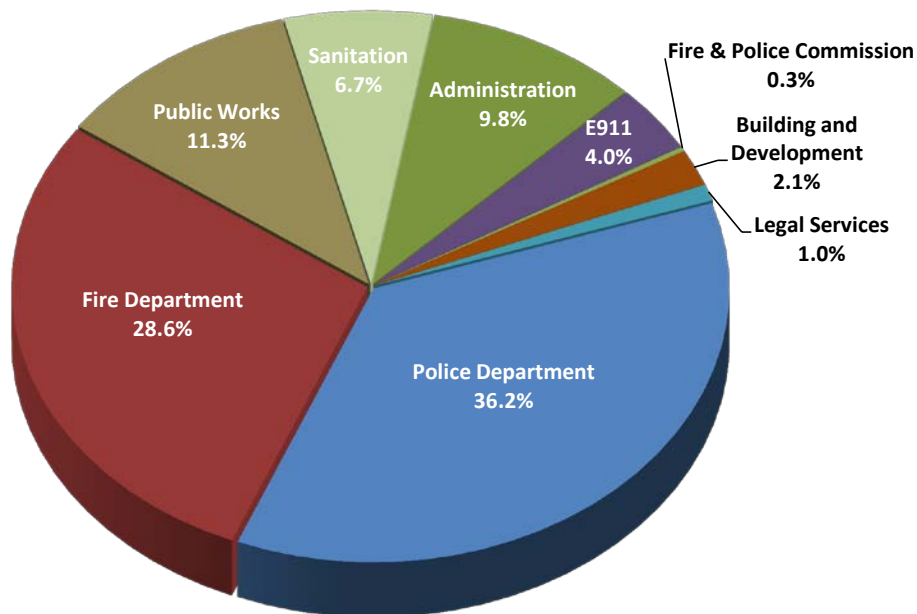
**GENERAL FUND  
EXPENDITURES BY CATEGORY**



# General Fund Expenditures by Department

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	\$CHNG FY14/15	% CHNG FY14/15
<b>EXPENDITURES BY DEPARTMENT</b>							
Administration	1,279,072	1,506,183	1,441,338	1,219,558	1,425,775	(15,563)	-1.08%
E911	613,557	614,447	606,900	593,547	583,216	(23,684)	-3.90%
Fire & Police Commission	40,355	20,860	38,775	27,809	39,025	250	0.64%
Building and Development	248,820	334,677	318,086	299,269	312,437	(5,649)	-1.78%
Legal Services	87,886	128,548	142,000	127,621	142,000	-	0.00%
Police Department	4,877,491	4,305,256	5,065,780	5,029,475	5,285,010	219,230	4.33%
Fire Department	3,741,526	3,393,577	3,929,783	4,085,344	4,165,539	235,756	6.00%
Public Works	1,567,328	1,883,528	2,351,677	2,286,035	1,640,454	(711,223)	-30.24%
Sanitation	930,144	873,032	959,943	948,065	978,851	18,908	1.97%
<b>TOTAL</b>	<b>13,386,179</b>	<b>13,060,108</b>	<b>14,854,282</b>	<b>14,616,723</b>	<b>14,572,307</b>	<b>(281,975)</b>	<b>-1.90%</b>

**GENERAL FUND  
EXPENDITURES BY DEPARTMENT**



**Village of River Forest  
General Fund  
Projections  
Fiscal Years 2015 - 2017**

	<b>FY 2013 ACTUAL</b>	<b>FY 2014 BUDGET</b>	<b>FY 2014 ESTIMATED</b>	<b>FY 2015 BUDGET</b>	<b>FY 2016 PROJECTED</b>	<b>FY 2017 PROJECTED</b>
<b>REVENUES</b>						
Property Taxes	\$5,802,422	\$5,960,616	\$5,968,054	\$6,095,647	\$6,184,001	\$6,338,601
State Income Taxes	1,006,827	983,136	1,080,332	1,080,332	1,101,939	1,123,977
General Sales Taxes	1,708,082	1,731,178	1,754,025	1,720,392	1,763,402	1,807,487
Use Tax	177,934	169,314	192,836	196,693	200,627	206,646
Non-Home Rule Sales Tax	784,724	799,285	843,816	843,843	902,912	925,485
Utility Taxes	638,421	662,868	667,169	652,282	652,282	652,282
Building Permits	286,728	315,000	339,654	325,000	325,000	325,000
Communication Taxes	430,716	435,855	405,128	405,128	405,128	405,128
Garbage Collection Charges	853,230	879,050	870,295	902,404	929,476	957,360
Sub-Total	11,689,084	11,936,302	12,121,309	12,221,721	12,464,766	12,741,966
Real Estate Transfer Taxes	88,594	77,678	113,119	90,000	92,700	95,481
Restaurant Tax	140,993	140,175	146,527	146,816	146,816	146,816
Personal Prop Replcmt Tax	134,725	117,332	143,954	153,379	154,913	156,462
Other Taxes (911)	161,810	155,915	153,837	153,837	153,837	153,837
Other Intergovernmental Revenues	92,411	538,330	37,439	34,636	35,127	35,127
Other License/ Permits	624,025	606,022	656,177	651,058	646,058	646,058
Other Charges for Services	610,037	592,323	709,746	640,202	648,561	657,092
Fines/Forfeits	291,032	263,900	311,716	308,120	305,545	306,495
Interest	22,050	24,000	19,472	24,000	26,400	29,040
Miscellaneous	195,403	166,789	354,032	162,377	163,498	164,653
IRMA Surplus	366,323	-	-	-	-	-
Sub-Total	2,727,403	2,682,464	2,646,019	2,364,425	2,373,455	2,391,061
<b>Total Revenues</b>	<b>14,416,487</b>	<b>14,618,766</b>	<b>14,767,328</b>	<b>14,586,146</b>	<b>14,838,220</b>	<b>15,133,027</b>
<b>EXPENDITURES</b>						
Administration	1,506,183	1,441,338	1,219,558	1,425,775	1,403,233	1,442,505
E-911	614,447	606,900	593,547	583,216	594,829	606,726
Police/Fire Commission	20,860	38,775	27,809	39,025	44,204	44,208
Building and Development	334,677	318,086	299,269	312,437	322,536	328,772
Legal	128,548	142,000	127,621	142,000	144,840	147,737
Police Department	4,189,561	4,919,373	4,883,068	5,128,290	5,293,390	5,468,221
Fire Department	3,265,806	3,784,302	3,939,863	3,995,811	4,094,376	4,231,294
Public Works	1,788,906	2,218,844	1,527,958	1,501,479	1,490,803	1,523,835
Sanitation	873,032	959,943	948,065	978,851	1,007,472	1,036,937
Expenditures before CERF Transfer	12,722,020	14,429,561	13,566,758	14,106,884	14,395,683	14,830,235
Transfers-Out to Other Funds						
CERF/CIF	338,088	424,721	1,049,965	465,423	477,059	488,985
<b>Total Expenditures</b>	<b>13,060,108</b>	<b>14,854,282</b>	<b>14,616,723</b>	<b>14,572,307</b>	<b>14,872,741</b>	<b>15,319,220</b>
Results of Operations	1,356,379	(235,516)	150,605	13,839	(34,521)	(186,193)
Est Available Fund Balances						
Beginning of year	3,892,626	5,249,005	5,249,005	5,399,610	5,413,449	5,378,928
End of year	5,249,005	5,013,489	5,399,610	5,413,449	5,378,928	5,192,735
Percentage of Subsequent Year Budgeted Expenditures	<b>35.34%</b>		<b>37.05%</b>	<b>36.40%</b>	<b>35.11%</b>	<b>33.90%</b>



# Administration

## BUDGET SNAPSHOT

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
Personnel Services	\$436,309	\$440,576	\$443,578	\$477,561
Employee Benefits	\$147,489	\$148,253	\$146,527	\$161,948
Contractual Services	\$877,061	\$820,424	\$601,429	\$753,581
Commodities	\$45,324	\$32,085	\$28,024	\$32,685
Transfers	-	-	-	-
<b>Total</b>	<b>\$1,506,183</b>	<b>\$1,441,338</b>	<b>\$1,219,558</b>	<b>\$1,425,775</b>

## DEPARTMENT DESCRIPTION

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

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

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

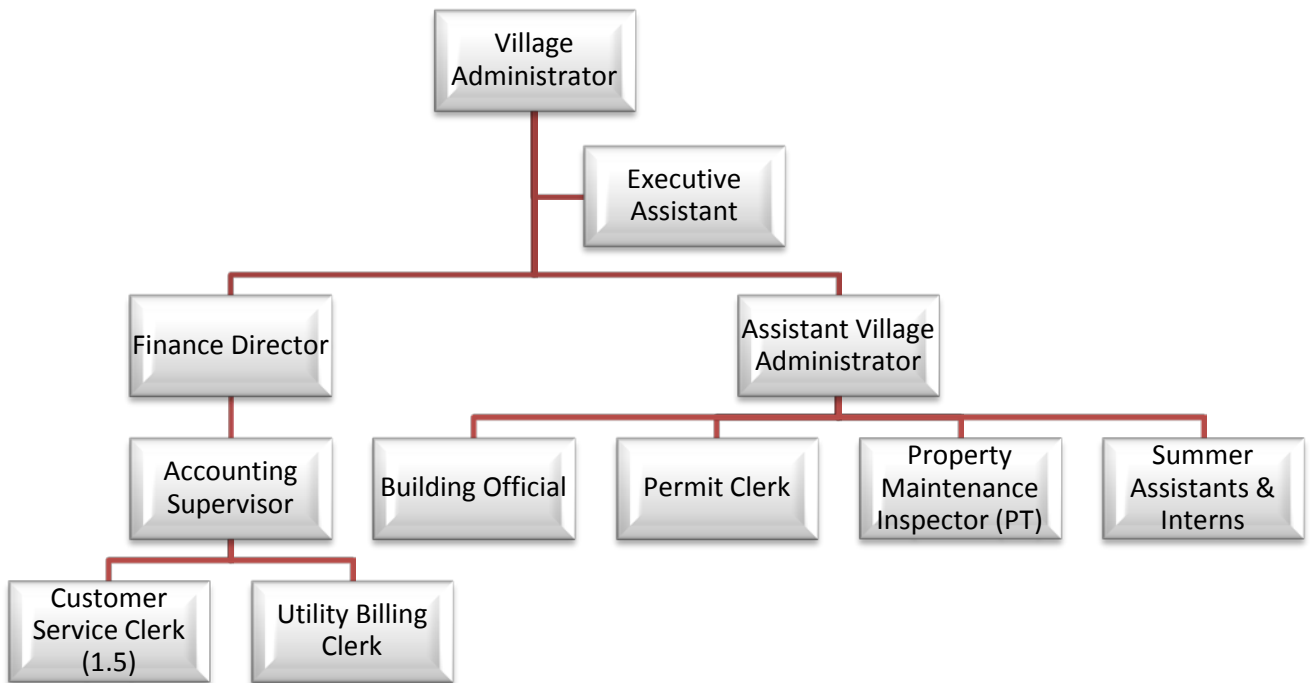
## BUDGET ANALYSIS

The FY 15 proposed budget includes additional funds to complete an actuarial study of the public safety pension funding methodology and to determine a long-term, sustainable funding system. Furthermore, additional funds have been budgeted for enhancements to the Village's information technology infrastructure including new servers and other components of the IT system critical to our operations. There is one position reclassification in the FY 15 budget. The Administrative Assistant position will be reclassified to Executive Assistant to reflect the job responsibilities of the incumbent.

## PERSONNEL SUMMARY

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 BUDGET
Administration	2.5	2.5	2.5
Finance	3	3.5	3.5
<b>TOTAL ADMINISTRATION FTEs</b>	<b>5.5</b>	<b>6</b>	<b>6</b>

# Administration Organizational Chart



## LOOKING FORWARD: 2015 OBJECTIVES

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### Village Board Strategic Goal: Customer Service

1. Consider the use of a customer feedback form at the front counter to obtain feedback about the service they received from Village staff.
2. Consider conducting a community-wide survey of residents regarding Village services.
3. Continue to evaluate additional opportunities for payments and services that can be provided online.
4. Create Village communication plan and examine use of additional communication media.

### Village Board Strategic Goal: Quality of Life

1. Examine opportunities to share services, equipment and expand intergovernmental cooperation to eliminate duplicative services.
2. Examine additional recycling and sustainability initiatives.

### Village Board Strategic Goal: Performance & Efficiency

1. Recruit and hire new public works director.
2. Conduct Microsoft, Laserfiche and Springbrook training for applicable staff.
3. Continue to prepare and update procedures manuals for all positions in the Finance and Administration divisions to assist with training and cross-training of employees.
4. Reorganize support staff duties related to Police activities in order to expand support to Public Works and Fire functions.
5. Continue working with Police, Fire and Public Works Departments to improve operations and identify efficiencies.
6. Update Employee Safety Manual, policies and practices to reduce exposure to risk.
7. Continue use of part-time and contractual help to store documents electronically.
8. Evaluate time-keeping methods and software and improve ease of access to leave time information.

### 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 Avenue and Madison Avenue Corridor Plans.
4. Examine development strategies for former Dominick's site
5. Work with the Former Hines Lumber Site to expedite redevelopment of the property.

## REVIEWING THE YEAR: 2014 ACCOMPLISHMENTS

### VILLAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOALS	STATUS
Review and Consider Implementation of Online Work Order Requests through Springbrook	Residents can submit service requests through the Village's mobile app and website.
Identify and Track Additional Performance Measures Village-Wide that have a Direct Impact on Customer Service	Completed
Evaluate Expanded Use of Village Website to Identify Additional Payments and Services that can be Provided Online	In progress; Village staff continually reevaluates additional services that can be provided online. Online/App feature for commuter parking to be added in June 2014.

### VILLAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

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

### VILLAGE BOARD STRATEGIC GOAL: PERFORMANCE & EFFICIENCY

GOALS	STATUS
Finalize Union Negotiations with Police, Fire, Fire Lieutenants, and Public Works Departments	Public Works and Police contracts settled; negotiations with fire in progress
Continue to Analyze Health Insurance Expenses and Identify Methods to Reduce Costs	High Deductible Health Plan; Employee wellness program and preventative healthcare activities/resources offered
Continue to Review Retiree Health Insurance Subsidies to Reduce Costs for Both the Village & Employees	Completed; Supplemental Medicare Plans introduced
Work with the Fire, Police and Public Works Departments to Improve Operations and Identify Efficiencies	Completed
Complete a Review of the Village Code to Identify Efficiencies and Eliminate Outdated Requirements and Review Alternatives for Codification of Ordinances	In progress
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)	Part-time/seasonal employees continue to assist staff with scanning; other documents scanned by contractual help
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	Completed

Expand Electronic Storage of Departmental Documents to Improve the Ability to View Archived Documents and Reduce the Amount of Space Devoted to Storage	In progress; staff is embarking in more comprehensive program to scan Village documents.
Expand Information Available to Employees on Pay Check Stubs, Including Leave Time	In progress
Conduct Microsoft Office Training for Select Employees	In progress; staff has identified training resources available at local institutions.

## VILLAGE BOARD STRATEGIC GOAL: ECONOMIC DEVELOPMENT

GOALS	STATUS
Identify Development Strategies for Lake & Lathrop Avenues	In progress; Agreement with developer renewed for one year
Work with Local Developers Regarding Lake and Park Avenues	In progress
Examine Economic Development Opportunities in Conjunction with the North Ave. & Madison Ave. Corridor Plans	In progress
Work with the Former Hines Lumber Site to Expedite Redevelopment of the Property	In progress; Village staff continue to meet with interested developers

## 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 2013		FY 2014		FY 2015
	GOAL	PROJECTED	GOAL	PROJECTED	GOAL
GFOA Certificate of Excellence in Financial Reporting	Obtain	Obtained	Obtain	Obtained	Obtain
GFOA Distinguished Budget Award	Obtain	Obtained (1 <sup>st</sup> Year)	Obtain	Obtained	Obtain
Send Monthly E-mail Blast to Village Residents	12 E-mails	12 E-Mails	12 E-mails	12 E-Mails	12 E-Mails
Increase Website Traffic by 5%*	5% Increase	10% Increase	5% Increase	11%	5%
Increase Number of Resident Email Addresses **Change to Retention of Residents on Email List for FY 2014	50% Increase	443% Increase (1,880 new email)	Retain 95% of e-mail addresses (2,306 total addresses)	4.5% Increase (2,415 total addresses)	Retain 95% of e-mail addresses (2,295 total addresses)
Increase Number of Employees Participating in the Flexible Benefit Program (FSA-125)	13% (+3 participants)	30% (+7 participants, 30 total)	10% (+3 Participants)	10% (+3 participants, 33 total)	10% (+3 Participants)

\*New website introduced in February 2012.

## ACTIVITY MEASURES

Projected through the end of the fiscal year.

Measure	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Vehicle Stickers- Passenger	5,354	5,119	5,875	5,823	5,721
Vehicle Stickers- Seniors	858	847	902	929	912
Vehicle Stickers- Trucks	130	114	132	142	136
Vehicle Stickers- Motorcycles	31	30	109	107	92
Vehicle Stickers- Total	6,373	6,110	7,018	7,001	6,861
Vehicle Stickers- Late Notices Issued	-	-	1,869	1,098	523
Vehicle Stickers- Late Fees Assessed	410	444	879	646	644
Vehicle Stickers- Online Payments	-	-	1,495	1,425	1,618
Vehicle Sticker Sales	\$180,549	\$263,635	\$310,352	\$294,215	\$295,448
Accounts Payable Checks Printed	2,236	2,209	2,164	2,200	1,995
Real Estate Transfer Stamps Issued	140	119	139	211	230
Animal Tags Issued	292	267	270	294	270
Cash Receipts	22,332	22,191	22,369	25,780	25,189
Invoices Issued	168	121	280	285	238
Freedom of Information Requests	85	72	96	100	128
Auto Liability Claims	2	4	3	0	0
Auto Physical Damage	6	8	1	0	3
General Liability Claims	12	6	5	0	1
Village Property Claims	13	10	15	7	7
Workers Compensation Claims	8	8	7	6	5

**Village of River Forest**  
**Budget Detail By Account**  
**Fiscal Year 2015 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	CHG FY 2014-2015	% CHANGE
<b>10</b>	<b>Administration</b>							
01-10-00-51-0200	Salaries Regular	326,627	404,563	414,692	417,098	440,073	25,381	6.12%
01-10-00-51-1700	Overtime	1,188	3,196	500	1,200	500	-	0.00%
01-10-00-51-1900	Performance Pay	15,702	-	-	-	-	-	-
01-10-00-51-1950	Insurance Refusal Reimb	-	1,500	1,500	1,500	1,500	-	0.00%
01-10-00-51-3000	Part-Time Salaries	17,380	27,050	23,884	23,780	35,488	11,604	48.58%
	<b>Personnel Services</b>	<b>360,897</b>	<b>436,309</b>	<b>440,576</b>	<b>443,578</b>	<b>477,561</b>	<b>36,985</b>	<b>8.39%</b>
01-10-00-52-0100	ICMA Retirement Contract	-	4,500	-	-	-	-	-
01-10-00-52-0320	FICA	21,052	26,000	26,294	21,136	26,982	688	2.62%
01-10-00-52-0325	Medicare	5,175	6,342	6,480	6,378	6,847	367	5.66%
01-10-00-52-0330	IMRF	38,844	53,191	49,344	47,450	61,379	12,035	24.39%
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	5,220	6,726	7,440	6,700	6,840	(600)	-8.06%
01-10-00-52-0400	Health Insurance	43,111	41,640	42,385	48,304	43,374	989	2.33%
01-10-00-52-0420	Health Insurance - Retirees	5,047	3,917	4,220	4,099	4,542	322	7.63%
01-10-00-52-0425	Life Insurance	450	468	468	600	492	24	5.13%
01-10-00-52-0430	HDHP Contributions	-	3,900	9,222	9,500	8,492	(730)	-7.92%
01-10-00-52-0500	Wellness Program	588	805	900	860	1,500	600	66.67%
	<b>Benefits</b>	<b>121,222</b>	<b>147,489</b>	<b>148,253</b>	<b>146,527</b>	<b>161,948</b>	<b>13,695</b>	<b>9.24%</b>
01-10-00-53-0200	Communications	15,118	16,053	16,870	17,780	19,750	2,880	17.07%
01-10-00-53-0300	Audit Services	20,735	20,715	24,348	23,348	21,495	(2,853)	-11.72%
01-10-00-53-0350	Actuarial Services	4,250	6,700	7,000	10,500	18,500	11,500	164.29%
01-10-00-53-0380	Consulting Services	94,535	107,541	193,399	34,229	134,800	(58,599)	-30.30%
01-10-00-53-0410	IT Support	87,402	160,986	91,550	100,196	133,440	41,890	45.76%
01-10-00-53-0425	Vehicle Sticker Program	12,668	1,057	-	-	-	-	-
01-10-00-53-0429	Vehicle Sticker Program	-	14,544	15,345	15,111	17,715	2,370	15.44%
01-10-00-53-1100	Health/Inspection Services	22,200	4,575	12,000	10,000	12,000	-	0.00%
01-10-00-53-1160	Retiree Health Insurance	55	-	-	-	-	-	-
01-10-00-53-1250	Unemployment Claims	-	-	5,000	-	5,000	-	0.00%
01-10-00-53-2100	Bank Fees	9,647	8,487	11,100	11,680	12,773	1,673	15.07%
01-10-00-53-2200	Liability Insurance	408,026	446,582	363,227	319,401	288,989	(74,238)	-20.44%
01-10-00-53-2250	IRMA Liability Deductible	18,990	29,072	24,000	5,000	27,719	3,719	15.50%
01-10-00-53-3200	Maintenance of Vehicles	95	-	-	-	-	-	-
01-10-00-53-3300	Maint of Office Equipment	9,146	14,077	10,610	11,941	12,170	1,560	14.70%
01-10-00-53-4100	Training	8,792	4,964	5,500	2,386	5,500	-	0.00%
01-10-00-53-4150	Tuition Reimbursement	-	1,650	5,000	5,800	5,000	-	0.00%
01-10-00-53-4250	Travel & Meeting	3,852	2,948	6,900	4,768	6,900	-	0.00%
01-10-00-53-4300	Dues & Subscriptions	18,997	27,097	20,925	20,960	21,720	795	3.80%
01-10-00-53-4350	Printing	515	1,760	1,025	2,735	2,735	1,710	166.83%
01-10-00-53-4375	Village Newsletter	1,495	-	-	-	-	-	-
01-10-00-53-4400	Medical & Screening	875	280	300	1,157	300	-	0.00%
01-10-00-53-5300	Advertising/Legal Notice	948	800	2,450	1,052	2,450	-	0.00%
01-10-00-53-5400	Damage Claims	-	-	-	-	-	-	-
01-10-00-53-5600	Employee Recognition	3,750	7,173	3,875	3,385	4,625	750	19.35%
	<b>Contractual Services</b>	<b>742,091</b>	<b>877,061</b>	<b>820,424</b>	<b>601,429</b>	<b>753,581</b>	<b>(66,843)</b>	<b>-8.15%</b>
01-10-00-54-0100	Office Supplies	16,238	14,098	16,385	14,399	16,685	300	1.83%
01-10-00-54-0150	Office Equipment	24,943	16,814	5,000	2,702	5,000	-	0.00%
01-10-00-54-0200	Gas & Oil	-	-	-	-	-	-	-
01-10-00-54-1300	Postage	13,681	14,412	10,700	10,923	11,000	300	2.80%
	<b>Materials &amp; Supplies</b>	<b>54,862</b>	<b>45,324</b>	<b>32,085</b>	<b>28,024</b>	<b>32,685</b>	<b>600</b>	<b>1.87%</b>
<b>10</b>	<b>Administration</b>	<b>1,279,072</b>	<b>1,506,183</b>	<b>1,441,338</b>	<b>1,219,558</b>	<b>1,425,775</b>	<b>(15,563)</b>	<b>-1.08%</b>



## BUDGET SNAPSHOT

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
Personnel Services	-	-	-	-
Employee Benefits	-	-	-	-
Contractual Services	\$614,447	\$606,900	\$593,547	\$583,216
Commodities	-	-	-	-
Transfers				
<b>Total</b>	<b>\$614,447</b>	<b>\$606,900</b>	<b>\$593,547</b>	<b>\$583,216</b>

## 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 and runs on a calendar fiscal year. Member dues are calculated according to the number of calls per service generated by each member agency.

## BUDGET ANALYSIS

The 2015 WSCDC Budget decreased by 3.90% from the previous budget amount, primarily due to decreases in overtime (new work schedule), health insurance premiums and consultant fees.

River Forest's call volume was 11,719 in 2013, up from the previous year of 11,111 in 2012. Although there is an increase in call volume, it represents a reduction in the Village's percentage use of the Dispatch Center by .29%. This overall decrease results in a reduction of our contribution by \$28,372 annually.

## PERSONNEL SUMMARY

There are no personnel assigned to this division.

**Village of River Forest  
Budget Detail By Account  
Fiscal Year 2015 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	CHG FY 2014-2015	% CHANGE
<b>14</b>	<b>E911</b>							
01-14-00-53-0200	Telephone	10,271	10,270	11,000	10,300	11,000	-	0.00%
01-14-00-53-0410	IT Support	7,949	8,000	8,000	8,000	8,000	-	0.00%
01-14-00-53-3100	Maintenance of Equipment	-	-	500	5,400	500	-	0.00%
01-14-00-53-4100	Training	410	350	500	510	550	50	10.00%
01-14-00-53-4250	Travel & Meeting	853	-	1,500	157	1,500	-	0.00%
01-14-00-53-4275	WSCDC Contribution	590,746	589,815	579,900	565,680	556,166	(23,734)	-4.09%
01-14-00-53-4277	Citizens Corps Council	3,328	6,012	5,500	3,500	5,500	-	0.00%
01-14-00-53-4278	Medical Reserve Corp	-	-	-	-	-	-	
	<b>Contractual Services</b>	<b>613,557</b>	<b>614,447</b>	<b>606,900</b>	<b>593,547</b>	<b>583,216</b>	<b>(23,684)</b>	<b>-3.90%</b>
<b>14</b>	<b>E911</b>	<b>613,557</b>	<b>614,447</b>	<b>606,900</b>	<b>593,547</b>	<b>583,216</b>	<b>(23,684)</b>	<b>-3.90%</b>

# Fire and Police Commission

## BUDGET SNAPSHOT

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
Personnel Services	-	-	-	-
Employee Benefits	-	-	-	-
Contractual Services	\$20,851	\$38,575	\$27,734	\$38,825
Commodities	\$9	\$200	\$75	\$200
Transfers	-	-	-	-
Total	\$20,860	\$38,775	\$27,809	\$39,025

## 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 2015 Budget includes \$17,500 for the creation of a new Firefighter Eligibility List. The current list expires May 12, 2014

## PERSONNEL SUMMARY

There are no personnel assigned to this division.

**Village of River Forest  
Budget Detail By Account  
Fiscal Year 2015 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	CHG FY 2014-2015	% CHANGE
<b>15</b>	<b>Police &amp; Fire Commission</b>							
01-15-00-53-0400	Secretarial Services	9,698	3,450	8,000	8,130	9,750	1,750	21.88%
01-15-00-53-0420	Legal Services	2,593	450	2,500	2,500	2,500	-	0.00%
01-15-00-53-4250	Travel & Meeting	36	-	200	50	200	-	0.00%
01-15-00-53-4300	Dues & Subscriptions	375	430	375	375	375	-	0.00%
01-15-00-53-4400	Medical & Screening	3,896	2,524	2,000	2,000	3,000	1,000	50.00%
01-15-00-53-4450	Testing	13,539	13,352	20,000	9,679	17,500	(2,500)	-12.50%
01-15-00-53-5300	Advertising/Legal Notice	10,162	645	5,500	5,000	5,500	-	0.00%
	<b>Contractual Services</b>	<b>40,299</b>	<b>20,851</b>	<b>38,575</b>	<b>27,734</b>	<b>38,825</b>	<b>250</b>	<b>0.65%</b>
01-15-00-54-0100	Office Supplies	38	9	150	50	150	-	0.00%
01-15-00-54-1300	Postage	18	-	50	25	50	-	0.00%
	<b>Materials &amp; Supplies</b>	<b>56</b>	<b>9</b>	<b>200</b>	<b>75</b>	<b>200</b>	<b>-</b>	<b>0.00%</b>
<b>15</b>	<b>Police &amp; Fire Commission</b>	<b>40,355</b>	<b>20,860</b>	<b>38,775</b>	<b>27,809</b>	<b>39,025</b>	<b>250</b>	<b>0.64%</b>

# Building & Development

## BUDGET SNAPSHOT

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
Personnel Services	\$191,943	\$182,778	\$195,700	\$179,916
Employee Benefits	\$45,103	\$40,938	\$37,899	\$42,901
Contractual Services	\$95,453	\$93,070	\$65,112	\$88,170
Commodities	\$2,178	\$1,300	\$558	\$1,450
Transfers	-	-	-	-
<b>Total</b>	<b>\$334,677</b>	<b>\$318,086</b>	<b>\$299,269</b>	<b>\$312,437</b>

## 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

After reorganization of the Department in FY 2014 and the outsourcing of certain functions in FY 2013, no additional staffing changes are contemplated for FY 2015.

FY 2014 also marked the second year of outsourcing certain review and inspection functions. Sufficient data now exists on the actual cost of these services, resulting in a decrease in the FY 2015 budget request for contractual services.

## PERSONNEL SUMMARY

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 BUDGET
Building & Development	3.5	3	3

## LOOKING FORWARD: 2015 OBJECTIVES

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### Village Board Strategic Goal: Customer Service

1. Enhance public education efforts regarding historically significant properties as well as the process and requirements for façade/window modification(s)

### Village Board Strategic Goal: Quality of Life

1. Complete audit of Village code(s)
2. Develop State affordable housing plan in accordance with state requirements
3. Strictly enforce municipal code, especially near multi-family units
4. Work with social service agencies to identify resources for residents with home storage/property maintenance issues
5. Examine possible neighbor building/code dispute mediation program

### Village Board Strategic Goal: Performance & Efficiency

1. Engage Contractual Services to Electronically Store and Retrieve Paper Documents
2. Create Pro-Active Strategies to Gain Voluntary Compliance from Frequent Code Violators

### Village Board Strategic Goal: Economic Development

See Goals listed under Administration

## REVIEWING THE YEAR: 2014 ACCOMPLISHMENTS

### VILLAGE BOARD STRATEGIC GOAL: PERFORMANCE & EFFICIENCY

GOALS	STATUS
Create a procedures manual for the building permit module in Springbrook	Completed by Permit Clerk

### VILLAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOAL	STATUS
Evaluate the effectiveness of the Building Department reorganization to ensure that code enforcement continues to be conducted in a proactive manner	Part-time position created to conduct all proactive and reactive code enforcement activities
Identify and continuously monitor vacant properties to ensure sufficient maintenance and upkeep of the structure	Building/code enforcement staff maintain list of vacant properties and conduct monthly inspections, successfully identifying significant issues and attempting to address them with the property owner before they compromise public safety
Review and determine whether the definition of 'Hardship' for a zoning variation should be amended	Zoning Board of Appeals considered the matter at its February 13, 2014 meeting and provided a recommendation to the Village Board of Trustees.

### VILLAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

GOALS	STATUS
Review contractor licensing requirements to determine if there is a less costly and more efficient way to monitor contractors	Staff tracking frequent changes in contractor's and required insurance certificates in Springbrook
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	Completed
Publish guidelines regarding the new energy codes for single family homes	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 2013		FY 2014		FY 2015
	GOAL	ACTUAL	GOAL	ACTUAL (1 <sup>ST</sup> – 3 <sup>RD</sup> QUARTERS)	GOAL
Plan Reviews of Large Projects Completed in 3 Weeks or Less	95%	95% (60 of 63)	95%	97% (111 of 114)	95%
Re-Reviews of Large Projects Completed in 2 weeks or Less	95%	94% (78 of 83)	95%	100% (134 of 134)	95%
Plan Reviews of Small Projects Completed in 5 Days or Less	95%	94% (63 of 67)	95%	83% (45 of 54)	95%
Express Permits Issued at Time of Application	100%	100% (237 of 237)	100%	100% (403 of 403)	100%
Village Inspections Completed within 24 Hours of Request	100%	100% (765 of 765)	100%	100% (1,100 of 1,100)	100%
Contractual Inspections Passed	80%	92% (421 of 458)	80%	93% (1,005 of 1,082)	80%



## ACTIVITY MEASURES

Projected through the end of the fiscal year.

Measure	FY 2011	FY 2012	FY 2013	FY 2014
Building Permits	210	208	190	158
Electrical Permits	198	213	160	168
Plumbing Permits	270	226	170	190
Street Obstruction Permits	9	9	4	4
Temporary Permits	87	89	35	70
Miscellaneous Permits*	517	421	350	334
Building Inspections	651	653	600	403
Electrical Inspections	275	329	275	264
Plumbing Inspections	357	384	350	262
Code Enforcement Inspections	341	345	300	300
Code Enforcement Citations	65	120	70	50

\*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 2015 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	CHG FY 2014-2015	% CHANGE
<b>20</b>	<b>Building and Development</b>							
01-20-00-51-0200	Full-Time Salaries	163,547	186,311	155,678	183,300	158,260	2,582	1.66%
01-20-00-51-1700	Overtime	24	2,032	1,900	200	1,900	-	0.00%
01-20-00-51-1900	Performance Pay	9,714	-	-	-	-	-	-
01-20-00-51-1950	Insurance Refusal Reimbursemnt	3,375	3,600	2,700	2,700	2,700	-	0.00%
01-20-00-51-3000	Part-Time Salaries	9,608	-	22,500	9,500	17,056	(5,444)	-24.20%
	<b>Personnel Services</b>	<b>186,268</b>	<b>191,943</b>	<b>182,778</b>	<b>195,700</b>	<b>179,916</b>	<b>(2,862)</b>	<b>-1.57%</b>
01-20-00-52-0320	FICA	11,573	11,953	11,447	11,185	11,229	(218)	-1.90%
01-20-00-52-0325	Medicare	2,707	2,796	2,677	2,495	2,626	(51)	-1.91%
01-20-00-52-0330	IMRF	21,112	24,625	20,574	18,129	21,888	1,314	6.39%
01-20-00-52-0375	Fringe Benefits	900	1,590	2,100	1,600	1,500	(600)	-28.57%
01-20-00-52-0400	Health Insurance	2,851	3,565	3,530	3,890	3,435	(95)	-2.69%
01-20-00-52-0425	Life Insurance	372	74	110	100	83	(27)	-24.55%
01-20-00-52-0430	HDHP Contributions	-	500	500	500	2,140	1,640	328.00%
	<b>Benefits</b>	<b>39,515</b>	<b>45,103</b>	<b>40,938</b>	<b>37,899</b>	<b>42,901</b>	<b>1,963</b>	<b>4.80%</b>
01-20-00-53-0370	Professional Services	2,087	52,348	7,970	9,407	10,570	2,600	32.62%
01-20-00-53-1300	Inspection Services	15,868	30,732	61,880	43,151	54,380	(7,500)	-12.12%
01-20-00-53-1305	Plan Review Services	-	8,168	20,000	11,474	20,000	-	0.00%
01-20-00-53-3200	Vehicle Maintenance	379	3,335	1,000	250	1,000	-	0.00%
01-20-00-53-4100	Training	839	81	1,320	450	1,320	-	0.00%
01-20-00-53-4300	Dues & Subscriptions	154	63	150	138	150	-	0.00%
01-20-00-53-5300	Advertising/Legal Notices	422	726	750	242	750	-	0.00%
	<b>Contractual Services</b>	<b>19,749</b>	<b>95,453</b>	<b>93,070</b>	<b>65,112</b>	<b>88,170</b>	<b>(4,900)</b>	<b>-5.26%</b>
01-20-00-54-0100	Office Supplies	651	1,613	250	358	400	150	60.00%
01-20-00-54-0150	Office Equipment	-	-	150	50	150	-	0.00%
01-20-00-54-0200	Gas & Oil	1,290	290	400	-	400	-	0.00%
01-20-00-54-0600	Operating Supplies	1,347	275	500	150	500	-	0.00%
	<b>Materials &amp; Supplies</b>	<b>3,288</b>	<b>2,178</b>	<b>1,300</b>	<b>558</b>	<b>1,450</b>	<b>150</b>	<b>11.54%</b>
<b>20</b>	<b>Building and Development</b>	<b>248,820</b>	<b>334,677</b>	<b>318,086</b>	<b>299,269</b>	<b>312,437</b>	<b>(5,649)</b>	<b>-1.78%</b>

## BUDGET SNAPSHOT

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
Personnel Services	-	-	-	-
Employee Benefits	-	-	-	-
Contractual Services	\$128,548	\$142,000	\$127,621	\$142,000
Commodities	-	-	-	-
Transfers	-	-	-	-
<b>Total</b>	<b>\$128,548</b>	<b>\$142,000</b>	<b>\$127,621</b>	<b>\$142,000</b>

## 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 2015 Budget.

## PERSONNEL SUMMARY

There are no personnel assigned to this division.

Village of River Forest  
Budget Detail By Account  
Fiscal Year 2015 Budget

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	CHG FY 2014-2015	% CHANGE
<b>30</b>	<b>Legal Services</b>							
01-30-00-53-0420	Legal Services	9,778	18,462	50,000	47,408	50,000	-	0.00%
01-30-00-53-0425	Village Attorney	66,107	98,072	80,000	68,213	80,000	-	0.00%
01-30-00-53-0426	Village Prosecutor	12,001	12,014	12,000	12,000	12,000	-	0.00%
	<b>Contractual Services</b>	<b>87,886</b>	<b>128,548</b>	<b>142,000</b>	<b>127,621</b>	<b>142,000</b>	<b>-</b>	<b>0.00%</b>
<b>30</b>	<b>Legal Services</b>	<b>87,886</b>	<b>128,548</b>	<b>142,000</b>	<b>127,621</b>	<b>142,000</b>	<b>-</b>	<b>0.00%</b>

## BUDGET SNAPSHOT

CATEGORY	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
Personnel Services	\$ 2,758,286	\$ 2,855,253	\$2,758,049	\$2,937,924
Employee Benefits	\$ 1,076,782	\$ 1,640,937	\$ 1,735,288	\$1,770,135
Contractual Services	\$ 195,074	\$ 234,835	\$ 217,375	\$ 236,732
Commodities	\$ 155,784	\$ 188,348	\$ 170,356	\$ 183,499
Capital Outlay	\$ 3,635	\$0	\$0	0
Transfers	\$ 115,695	\$ 146,407	\$ 146,407	\$ 156,720
<b>Total</b>	<b>\$ 4,305,256</b>	<b>\$ 5,065,780</b>	<b>\$ 5,029,475</b>	<b>\$5,285,010</b>

## DEPARTMENT DESCRIPTION

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

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

The Patrol Division is the largest and most visible component of the department, consisting of 18 uniformed patrol officers, 3 sergeants (one per shift) and a patrol commander. Marked patrol vehicles are used to patrol the community, and the patrol division provides continuous policing to the community 24 hours a day every day of the year.

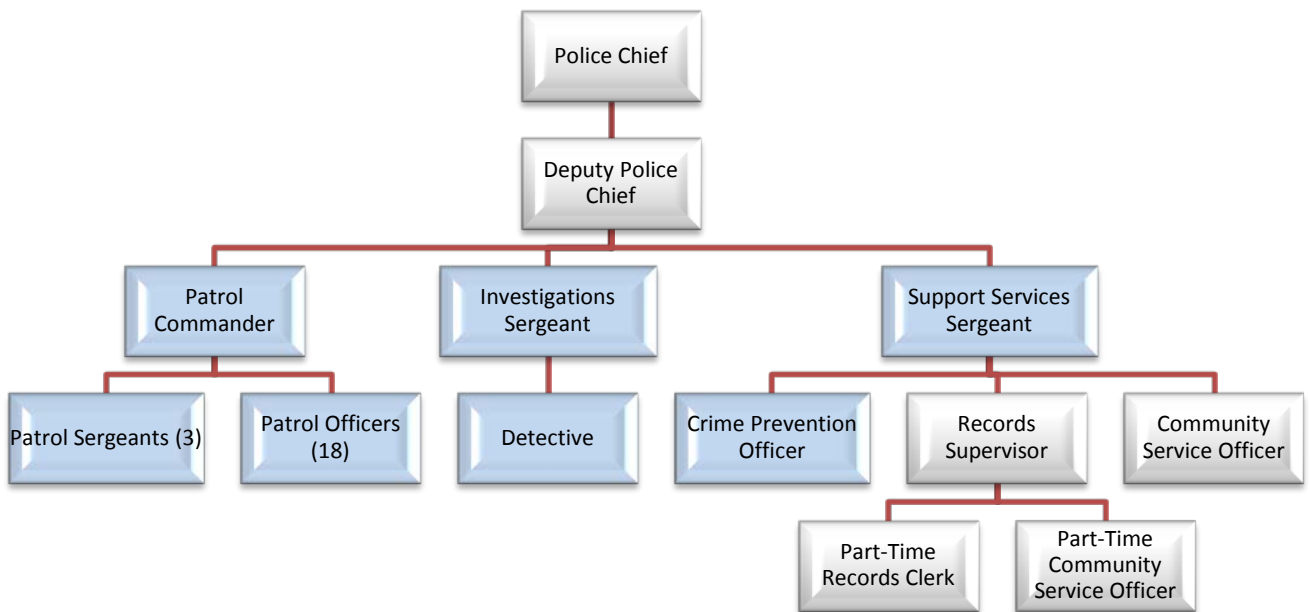
The Investigations Division consists of one detective sergeant and one detective serving as plain clothes investigators. The detectives provide specialized services and investigations that patrol officers cannot accomplish due to the time required to investigate complex incidents and crimes.

The Administration Division includes the police chief, deputy chief, support services sergeant, crime prevention, records, 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, and red light camera administration.

## BUDGET ANALYSIS

The 2015 Budget includes a \$138,427 increase in contributions to the Police Pension Fund due to adjustments in the mortality table utilized by the Village's actuary. A new line item, HDHP Contributions was added in mid-FY14 based on the collective bargaining agreement; this is an additional increase to employee benefits of \$69,285 for FY15. Two additional part time positions were added to the FY15 budget resulting in a \$34,320 increase to personnel services. The budget also includes a \$10,313 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.

# Police Organizational Chart



**PERSONNEL SUMMARY****FY 2013  
ACTUAL****FY 2014  
BUDGET****FY 2015  
BUDGET**

Sworn Officers	28	28	28
Non-Sworn	2	2	3
TOTAL POLICE FTEs	30	30	31

**LOOKING FORWARD: 2015 OBJECTIVES**

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**Village Board Strategic Goal: Customer Service**

1. Improve and enhance community outreach with regard to all services provided to residents. Work with village staff to use Village Website, Social Media, Public Presentations, Press Releases, and E-mail and Text Alerts.
2. Develop protocols and processes to expedite informing the residents and public to crime patterns, safety hazards, and prevention techniques.

**Village Board Strategic Goal: Quality of Life**

1. Use new accident software to help analyze and track traffic accident data to help reduce accidents by 5% by better deploying enforcement resources and creating a targeted educational campaign
2. Work with the Management Team to develop a community calendar that includes upcoming Village Special Events that impact road closures, parking, and pedestrian traffic.

**Village Board Strategic Goal: Performance & Efficiency**

1. Create an internal shared Special Event calendar, allowing officers to review upcoming events and activities for appropriate staffing and planning needs.
2. In conjunction with WSCDC, Oak Park and Elmwood Park Public Safety personnel, review available CAD systems in order to determine best course of action, whether to upgrade existing system or seek new vendor.

## REVIEWING THE YEAR: 2014 ACCOMPLISHMENTS

### VILLAGE BOARD STRATEGIC GOAL: PERFORMANCE & EFFICIENCY

GOALS	STATUS
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.	1. This goal was partially accomplished. The 24 hour summary is sent electronically to the various divisions including the Detective unit, Administration and Crime Prevention with a copy sent to the Village Administrator on a daily basis. Previously the summary was printed and forwarded. This saves several thousand pages of printed paper annually.
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.	2. This goal was accomplished. Officers are able to enter a field contact into a regional database accessible to Cook County municipalities. This database is searchable, does not require data entry by support staff, and saves on printing costs of a field contact card.

### VILLAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOAL	STATUS
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.	1. This goal was accomplished. This Fiscal Year we conducted 43 child safety seat inspections, sent out 12 crime alerts, included crime tips in the monthly newsletter, conducted several home security surveys, 20 children attended the Jr. Citizens Academy and Crime Prevention stopped at educational institutions, daycare centers and businesses, alerting them to the requirement of the new Conceal Carry law concerning prohibited locations and signage.



## VILLAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

### GOAL

1. Identify high-accident locations and engage in measured educational, enforcement, and engineering initiatives to improve public safety and reduce accidents by 15%.






### STATUS

1. This goal was partially accomplished. The department created an accident map with locations where accidents occurred in the prior FY. Patrol shifts used the information to create traffic enforcement missions and to facilitate strategic placement of the speed trailer. The department also assisted with adding additional traffic control devices within the village. However, there were 4% more accidents this calendar year, therefore further analysis will need to be conducted.

## 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 2013		FY 2014		FY 2015
	GOAL	ACTUAL	GOAL	ACTUAL (1 <sup>ST</sup> – 3 <sup>RD</sup> QTRS)	GOAL
4:00 Minute Average Police Response Time for Priority Calls for Service	4:00 minutes	3:50 Minutes	4:00 minutes	4:03 minutes	4:00 Minutes
Staff Injuries on Duty Resulting in Lost Work Days	0 days lost	3 Officers (8 days lost)	 50%	1 Officer (6 days)	0 days lost
Reduction in Number of Claims Filed for Property or Vehicle Damage Caused by the Police Department	0 Accidents	1 Claim	0 Claims	0 Claims	0 Claims
Improve Communication with Bargaining Unit and Reduce Number of Grievances	0 Grievances	2 Grievances	 50%	0 Grievances	0 Grievances
Reduce Overtime and Improve Morale by Reducing Sick Leave Usage. comparison of FY13 and FY14)	10% 	87 days used	 10 %	40 sick days 67 FMLA	 10 %

## ACTIVITY MEASURES

Activity is measured by calendar year.

Measure	2010	2011	2012	2013
Calls for Service	11,579	11,111	9,906	9,762
Part I Offenses*	292	333	348	305
Part II Offenses**	770	923	920	873
Traffic Citations	3,463	3,278	3,162	3,557
Parking and Compliance Citations	5,537	6,401	7,619	6,997
Traffic Accidents	531	456	494	514
Part I Arrests- Adult	78	92	105	118
Part I Arrests- Juvenile	4	10	9	9
Part II Arrests- Adult	609	739	660	671
Part II Arrests- Juvenile	21	17	20	15

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

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

**Village of River Forest  
Budget Detail By Account  
Fiscal Year 2015 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	CHG FY 2014-2015	% CHANGE
<b>40</b>	<b>Police Department</b>							
01-40-00-51-0100	Salaries Sworn	2,217,323	2,347,823	2,426,907	2,311,440	2,484,889	57,982	2.39%
01-40-00-51-0200	Salaries Regular	129,380	94,322	97,425	97,434	142,538	45,113	46.31%
01-40-00-51-0550	Crossing Guards	-	-	-	-	-	-	-
01-40-00-51-1500	Specialist Pay	25,369	27,789	27,000	28,266	28,500	1,500	5.56%
01-40-00-51-1600	Holiday Pay	96,073	97,614	108,274	98,276	112,619	4,345	4.01%
01-40-00-51-1700	Overtime	117,938	125,517	122,500	154,866	125,900	3,400	2.78%
01-40-00-51-1725	BADGE Overtime	13,425	15,146	19,600	18,193	-	(19,600)	-100.00%
01-40-00-51-1727	IDOT STEP Overtime	15,618	8,036	14,547	11,437	9,278	(5,269)	-36.22%
01-40-00-51-1750	Compensated Absences-Retiremt	-	-	-	-	-	-	-
01-40-00-51-1800	Educational Incentives	33,000	33,250	35,700	35,700	34,200	(1,500)	-4.20%
01-40-00-51-1950	Insurance Refusal Reim	5,400	3,175	3,300	2,437	-	(3,300)	-100.00%
	<b>Personnel Services</b>	<b>2,653,526</b>	<b>2,752,672</b>	<b>2,855,253</b>	<b>2,758,049</b>	<b>2,937,924</b>	<b>82,671</b>	<b>2.90%</b>
01-40-00-52-0320	FICA	8,710	5,642	6,040	5,786	8,837	2,797	46.31%
01-40-00-52-0325	Medicare	35,175	36,462	41,559	36,218	42,223	664	1.60%
01-40-00-52-0330	IMRF	16,763	14,727	11,165	12,513	23,202	12,037	107.81%
01-40-00-52-0375	Fringe Benefits	-	1,300	1,800	1,800	1,800	-	0.00%
01-40-00-52-0400	Health Insurance	397,690	399,397	522,595	398,593	448,851	(73,744)	-14.11%
01-40-00-52-0420	Health Insurance - Retirees	107,870	107,135	114,715	85,674	94,504	(20,211)	-17.62%
01-40-00-52-0425	Life Insurance	1,716	1,733	1,713	1,713	1,656	(57)	-3.33%
01-40-00-52-0430	HDHP Contributions	-	5,500	-	358,999	69,285	69,285	-
01-40-00-53-0009	Contribution to Police Pension	1,002,767	504,437	941,350	835,992	1,079,777	138,427	14.71%
	<b>Benefits</b>	<b>1,570,691</b>	<b>1,076,333</b>	<b>1,640,937</b>	<b>1,737,288</b>	<b>1,770,135</b>	<b>129,198</b>	<b>7.87%</b>
01-40-00-53-0200	Communications	408	605	780	1,860	2,177	1,397	179.10%
01-40-00-53-0380	Consulting Services	-	-	-	-	-	-	-
01-40-00-53-0385	Administrative Adjudication	17,762	18,465	27,020	23,625	29,220	2,200	8.14%
01-40-00-53-0410	IT Support	4,979	2,982	6,080	3,933	6,340	260	4.28%
01-40-00-53-0430	Animal Control	2,000	2,400	3,700	563	3,700	-	0.00%
01-40-00-53-3100	Maint of Equipment	15,110	9,575	14,850	13,850	14,850	-	0.00%
01-40-00-53-3110	Maintenance of Radios	2,315	-	-	-	-	-	-
01-40-00-53-3200	Maintenance of Vehicles	44,678	45,454	45,263	44,575	45,263	-	0.00%
01-40-00-53-3600	Maintenance of Buildings	-	3,162	4,340	3,032	4,340	-	0.00%
01-40-00-53-4100	Training	13,060	16,957	17,560	17,500	18,000	440	2.51%
01-40-00-53-4150	Tuition Reimbursement	-	-	-	-	-	-	-
01-40-00-53-4200	Community Support Services	22,308	64,553	85,387	85,302	89,157	3,770	4.42%
01-40-00-53-4225	Badge Grant Programs	7,957	10,132	6,270	5,995	-	(6,270)	-100.00%
01-40-00-53-4250	Travel & Meeting	1,088	2,646	4,450	2,500	4,450	-	0.00%
01-40-00-53-4260	IDOT STEP Mileage	-	-	-	-	-	-	-
01-40-00-53-4300	Dues & Subscriptions	5,083	4,956	7,600	7,500	7,700	100	1.32%
01-40-00-53-4350	Printing	3,988	7,256	5,640	5,640	5,640	-	0.00%
01-40-00-53-4400	Medical & Screening	2,539	5,931	5,015	1,500	5,015	-	0.00%
01-40-00-53-5300	Advertising/Legal Notice	689	-	880	-	880	-	0.00%
01-40-00-53-5400	Damage Claims	529	-	-	-	-	-	-
	<b>Contractual Services</b>	<b>144,493</b>	<b>195,074</b>	<b>234,835</b>	<b>217,375</b>	<b>236,732</b>	<b>1,897</b>	<b>0.81%</b>
01-40-00-54-0100	Office Supplies	13,291	6,952	14,800	10,800	14,800	-	0.00%
01-40-00-54-0200	Gas & Oil	67,943	73,194	82,457	74,746	76,988	(5,469)	-6.63%
01-40-00-54-0300	Uniforms Sworn Personnel	26,928	28,716	27,000	26,982	27,000	-	0.00%
01-40-00-54-0310	Uniforms Other Personnel	(69)	467	800	473	800	-	0.00%
01-40-00-54-0400	Prisoner Care	2,380	1,847	2,608	1,807	2,608	-	0.00%
01-40-00-54-0600	Operating Supplies	29,758	11,210	9,868	9,800	9,868	-	0.00%
01-40-00-54-0601	Radios	10,724	6,368	11,475	11,400	12,095	620	5.40%
01-40-00-54-0602	Firearms and Range Supplies	15,741	14,545	15,440	15,400	15,440	-	0.00%
01-40-00-54-0603	Evidence Supplies	4,924	3,971	6,100	5,348	6,100	-	0.00%
01-40-00-54-0605	DUI Expenditures	973	866	3,800	3,500	3,800	-	0.00%
01-40-00-54-0610	Drug Forfeiture Expenditures	6,067	2,100	6,000	2,000	6,000	-	0.00%
01-40-00-54-0615	Article 36 Exp	4,075	5,548	8,000	8,100	8,000	-	0.00%
	<b>Materials &amp; Supplies</b>	<b>182,735</b>	<b>155,784</b>	<b>188,348</b>	<b>170,356</b>	<b>183,499</b>	<b>(4,849)</b>	<b>-2.57%</b>

Village of River Forest  
Budget Detail By Account  
Fiscal Year 2015 Budget

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	CHG FY 2014-2015	% CHANGE
01-40-00-55-0500	Building Improvements	9,225	3,635	-	-	-	-	
	<b>Capital Outlay</b>	<b>9,225</b>	<b>3,635</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
							-	
01-40-00-57-5013	Transfer to CERF	293,715	115,695	146,407	146,407	156,720	10,313	7.04%
	<b>Other Financing Uses</b>	<b>293,715</b>	<b>115,695</b>	<b>146,407</b>	<b>146,407</b>	<b>156,720</b>	<b>10,313</b>	<b>7.04%</b>
01-40-90-51-0100	Salaries Sworn	(71)	278	-	-	-	-	
01-40-90-51-0200	Salaries Regular	(599)	159	-	-	-	-	
01-40-90-51-0550	Crossing Guards-District 90	20,659	5,177	-	-	-	-	
	<b>Personnel Services</b>	<b>19,989</b>	<b>5,614</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>
							-	
01-40-90-52-0320	FICA-District 90	1,238	330	-	-	-	-	
01-40-90-52-0325	Medicare	288	81	-	-	-	-	
01-40-90-52-0330	IMRF	31	38	-	-	-	-	
01-40-90-52-0400	Health Insurance	(118)	-	-	-	-	-	
	<b>Benefits</b>	<b>1,440</b>	<b>449</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
							-	
01-40-90-54-0310	Uniform-Crossing Guards-Dist90	378	-	-	-	-	-	
01-40-90-54-0600	Operating Supplies	74	-	-	-	-	-	
	<b>Materials &amp; Supplies</b>	<b>451</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
							-	
01-40-91-51-0550	Crossing Guards-Grace Lutheran	1,227	-	-	-	-	-	
	<b>Personnel Services</b>	<b>1,227</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
							-	
<b>40</b>	<b>Police Department</b>	<b>4,877,491</b>	<b>4,305,256</b>	<b>5,065,780</b>	<b>5,029,475</b>	<b>5,285,010</b>	<b>219,230</b>	<b>4.33%</b>

## BUDGET SNAPSHOT

CATEGORY	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
Personnel Services	\$2,203,489	\$2,327,427	\$2,314,348	\$ 2,517,115
Employee Benefits	\$913,994	\$1,289,125	\$1,324,468	\$ 1,303,769
Contractual Services	\$88,306	\$109,451	\$243,295	\$111,435
Commodities	\$60,017	\$58,299	\$57,752	\$63,492
Transfers	\$127,771	\$145,481	\$145,481	\$169,728
<b>Total</b>	<b>\$3,393,577</b>	<b>\$3,929,783</b>	<b>\$4,085,344</b>	<b>\$ 4,165,539</b>

## 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 2015 budget reflects an increase of \$68,524 for Contributions to Fire Pension due to adjustments in the mortality table utilized by the Village.

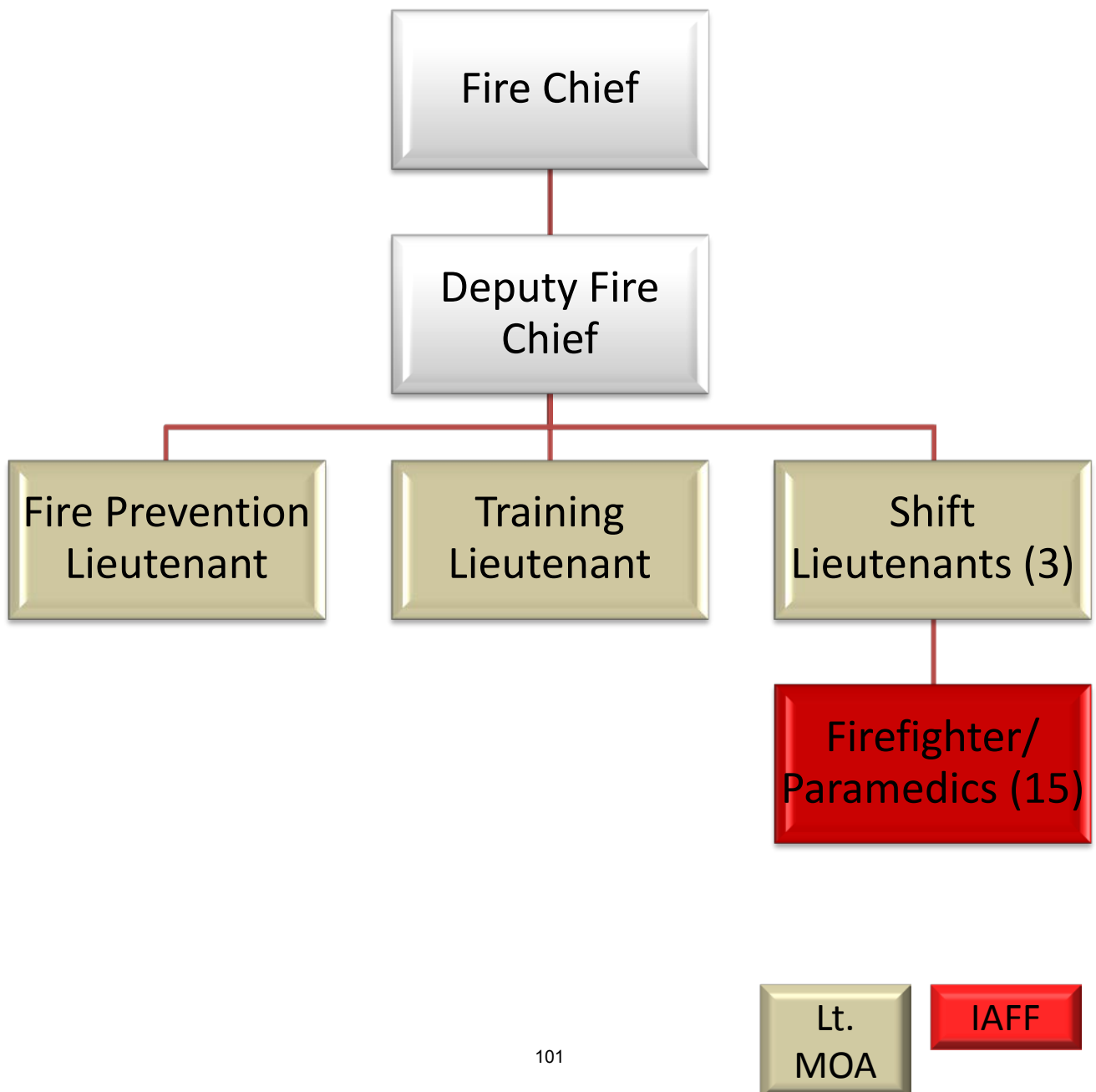
While the FY 2014 projected overtime expense is \$23,000 more than the \$170,000 budgeted, the 2015 budget remains at \$170,000 to more accurately reflect historical expenditures. The Fire Department experienced one worker compensation injury that significantly impacted the overtime budget.

The Budget also includes a \$24,247 increase for the transfer to CERF to meet the demand of aging equipment.

## PERSONNEL SUMMARY

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 BUDGET
Sworn Officers	22	22	22
<b>TOTAL FIRE FTEs</b>	<b>22</b>	<b>22</b>	<b>22</b>

# Fire Organizational Chart



## LOOKING FORWARD: 2015 OBJECTIVES

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### Village Board Strategic Goal: Customer Service

1. Continue work toward attaining 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. Improve fire and safety awareness through public education in our schools and public outreach.

### Village Board Strategic Goal: Quality of Life

1. Allocation of time for event participation, MRC update, trailer equipment placement. This year, the Community Emergency Response Team (CERT) actively will participate in events and provided assistance and educational information for community preparedness.
2. Upgrade self-contained breathing apparatus to the new standards established by the National Fire Protection Association (NFPA). Funds are included in the FY 2015 budget to complete this goal.
3. Improve community preparedness with development and participation in training programs for both universities in our community. This training includes table top exercises that lead to full-scale exercises in disaster event (fires, natural disasters, active shooter and biological incidents).

### Village Board Strategic Goal: Performance & Efficiency

1. Provide officer development training in incident management through the Incident Command System 'Blue Card' program completion by 2015.
2. Improve performance through advanced training, moving firefighters through Advance Technician Firefighter certification and Lieutenants through Fire Officer II certification.
3. Improve response times by working with the West Suburban Consolidated Dispatch Center (WSCDC) to establish current and consistent policies on dispatch protocol.
4. Complete hazard mitigation survey and identify critical facilities, through the Cook County Department of Homeland Security (DHSEM) to improve our position in securing grants for flood relief.
5. With the advent of new technology, the Fire Department is evaluating a product that will improve our abilities to perform field inspection of properties within our community. This software will allow third party inspections of specific facilities and systems to be uploaded or submitted electronically to the Fire Department. We will also be able to begin performing our inspections electronically.

## REVIEWING THE YEAR: 2014 ACCOMPLISHMENTS

### VILLAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOALS	STATUS
Improve fire and safety awareness through increased public education in our schools.	Completed 25 public safety education programs community-wide, making contact with 1,506 residents, students and businesses.
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.	Currently, the Village of River Forest enjoys an ISO PPR Class 3 rating. Improvements to Communication and Pre-Planning will continue, along with placing in service the 105' Quint this year is aimed at improving the rating to a 2. These improvements will help lower property owner's fire premiums.
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.	This electronic survey includes questions from Fire, Police, Public Works and Administration. We were not successful in distributing it in 2013 and will work to accomplish it this year.

### VILLAGE BOARD STRATEGIC GOAL: PERFORMANCE & EFFICIENCY

GOALS	STATUS
Improve Fire Prevention efficiency by utilizing new technology designed to streamline physical property inspections. This is determinant on funding for new programs and data resource equipment.	Two new approaches are planned to assist in advancing our inspection program. First, working with a vendor to provide a program that property owners, contractors and our Fire Prevention Bureau can use together. Cost will be borne by the contractors only when performing these inspections. The second is inspection software that allows the FPB and shift inspectors to complete their work efficiently with pin based program.
Advance all firefighters to level III certification through the Office of the State Fire Marshal & advance Lieutenants to Fire Officer II level.	All 15 firefighters have successfully completed this training. By October 1 <sup>st</sup> all Lieutenants will accomplish this advanced leadership level of training.
Investigate and apply for available grants, along with alternative funding for apparatus and equipment.	Applied for Assistance to Firefighters Grants (FEMA) for Self-Contained Breathing Apparatus (SCBA).
Improve response times. Work with West Suburban Consolidated Dispatch Center in improving call processing times and work with Fire Officers on turn-out of apparatus.	Working with West Suburban Consolidated Dispatch Center on 'call taking' process and a 'HOT DISPATCH' protocol for emergency response. Completed installation of two monitors in fire station for early notification of all response calls.
Review criteria for new Class A Pumper	Pending for FY 2016



## 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

Annually 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 2015 waiting for the new Self-contained breathing apparatus (SCBA) standards from NFPA. New standards are expected by Spring of 2014 and production of units by Fall of 2015.

## 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 2012		CALENDAR YEAR 2013		2014
	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	1:17	1:20	1:05	1:15
Maintain Fire / Rescue Quality Standard of high priority response times at an average of 4:00 minutes or less as established in NFPA 1710 (4.1.2.1)	4:00	3:58	4:00	3:51	4:00
Customer complaints and/or public safety professional complaint of less than one percent of total call volume	<1%	0%	<1%	0%	<1%
Medical complaints filed by medical director and/or hospital personnel of less than one percent of total call volume	<1%	0%	<1%	0%	<1%
All commercial, multi-family, educational properties inspected once per year.	311	220	311		311

## ACTIVITY MEASURES

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

Measure	2009	2010	2011	2012	2013
<b>Fire Responses</b>	938	1037	946	856	862
Building Fires	27	31	36	25	20
Cooking related Fires	57	63	43	59	66
Other Fires	14	25	11	24	11
Emergency Medical Responses	828	902	888	1,005	1,069
Hazardous Conditions (no fire)	77	115	102	54	101
Service Calls	202	235	214	205	205
Good Intent Call	298	326	299	265	259
False Alarms	263	242	236	207	197
Severe Weather	0	0	5	17	0
Total Calls for Service	1,766	1,939	1,834	1,861	1,931
Patient Contacts	852	927	836	1,022	1,077
ALS	402	443	414	508	548
BLS	450	484	422	514	529
Refused Transport	236	260	201	262	274
Simultaneous Calls	418	569	304	292	310
Percent of Simultaneous Calls	23.11%	29.35%	16.58%	15.69%	16.05%
Average Emergency Response Time	4:18	4:04	3:59	3:58	3:51
Dollar Value of Property	\$31,661,570	\$38,471,752	\$9,772,900	\$3,260,922	\$1,441,169
Saved	\$31,541,282	\$38,177,098	\$9,409,836	\$3,183,697	\$1,297,748
Percent Saved	99.62%	99.23%	96.28%	97.63%	90.05%
Loss	\$120,288	\$294,654	\$363,064	\$77,225	\$143,421
Public Education Programs/Contacts	39/1,587	56/2,087	31/1,772	26/1,671	25/1506

**Village of River Forest  
Budget Detail By Account  
Fiscal Year 2015 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	CHG FY 2014-2015	% CHANGE
<b>50</b>	<b>Fire Department</b>							
01-50-00-51-0100	Salaries Sworn	1,772,145	1,874,236	1,916,364	1,916,340	2,037,949	121,585	6.34%
01-50-00-51-0200	Salaries Regular	-	-	-	-	-	-	-
01-50-00-51-1500	Specialist Pay	111,429	112,456	116,145	114,100	119,149	3,004	2.59%
01-50-00-51-1600	Holiday Pay	67,560	71,042	74,618	74,618	77,076	2,458	3.29%
01-50-00-51-1700	Overtime	215,401	130,055	170,000	193,190	170,000	-	0.00%
01-50-00-51-1750	Compensated Absences-Retiremt	36,357	-	34,200	-	96,541	62,341	182.28%
01-50-00-51-1800	Educational Incentives	14,500	15,700	16,100	16,100	16,400	300	1.86%
	<b>Personnel Services</b>	<b>2,217,392</b>	<b>2,203,489</b>	<b>2,327,427</b>	<b>2,314,348</b>	<b>2,517,115</b>	<b>189,688</b>	<b>8.15%</b>
01-50-00-51-1950	Insurance Refusal Reimb	2,400	2,400	2,400	1,800	1,500	(900)	-37.50%
01-50-00-52-0100	ICMA Retirement Contract	6,948	7,153	7,382	7,349	7,869	487	6.60%
01-50-00-52-0325	Medicare	23,999	24,392	27,439	25,252	28,569	1,130	4.12%
01-50-00-52-0375	Fringe Benefits	-	960	1,200	1,200	1,200	-	0.00%
01-50-00-52-0400	Health Insurance	314,610	332,341	385,463	348,347	342,533	(42,930)	-11.14%
01-50-00-52-0420	Health Insurance - Retirees	60,580	47,251	44,591	25,708	26,113	(18,478)	-41.44%
01-50-00-52-0425	Life Insurance	1,275	1,319	1,254	1,510	1,254	-	0.00%
01-50-00-52-0430	HDHP Contributions	-	2,000	-	204,157	6,811	6,811	-
01-50-00-53-0010	Contribution to Fire Pension	632,528	496,178	819,396	709,145	887,920	68,524	8.36%
	<b>Benefits</b>	<b>1,042,340</b>	<b>913,994</b>	<b>1,289,125</b>	<b>1,324,468</b>	<b>1,303,769</b>	<b>14,644</b>	<b>1.14%</b>
01-50-00-53-0200	Communications	849	686	1,056	1,000	5,340	4,284	405.68%
01-50-00-53-0370	Professional Services	-	-	-	-	-	-	-
01-50-00-53-0410	Data Processing Support	498	1,310	1,620	1,650	1,620	-	0.00%
01-50-00-53-3100	Maintenance of Equipment	10,322	6,706	8,880	5,800	8,180	(700)	-7.88%
01-50-00-53-3200	Maintenance of Vehicles	37,064	39,562	36,500	36,500	36,500	-	0.00%
01-50-00-53-3300	Maint of Office Equipment	71	60	2,700	250	600	(2,100)	-77.78%
01-50-00-53-3600	Maintenance of Buildings	-	6,250	4,250	12,250	1,750	(2,500)	-58.82%
01-50-00-53-4100	Training	11,094	5,293	15,450	14,153	18,950	3,500	22.65%
01-50-00-53-4200	Community Support Services	14,131	12,850	15,300	15,300	14,200	(1,100)	-7.19%
01-50-00-53-4250	Travel & Meeting	1,564	4,051	5,300	5,300	5,300	-	0.00%
01-50-00-53-4300	Dues & Subscriptions	2,334	2,887	3,235	3,000	3,635	400	12.36%
01-50-00-53-4400	Medical & Screening	14,518	8,651	15,160	15,160	15,360	200	1.32%
01-50-00-53-5400	Damage Claims	-	-	-	132,932	-	-	-
	<b>Contractual Services</b>	<b>92,445</b>	<b>88,306</b>	<b>109,451</b>	<b>243,295</b>	<b>111,435</b>	<b>1,984</b>	<b>1.81%</b>
01-50-00-54-0100	Office Supplies	2,779	2,030	2,800	1,800	2,000	(800)	-28.57%
01-50-00-54-0200	Gas & Oil	10,600	11,672	12,849	15,525	15,992	3,143	24.46%
01-50-00-54-0300	Uniforms Sworn Personnel	17,431	10,932	17,850	17,850	21,900	4,050	22.69%
01-50-00-54-0600	Operating Supplies	23,783	35,383	24,800	22,577	23,600	(1,200)	-4.84%
	<b>Materials &amp; Supplies</b>	<b>54,593</b>	<b>60,017</b>	<b>58,299</b>	<b>57,752</b>	<b>63,492</b>	<b>5,193</b>	<b>8.91%</b>
01-50-00-57-5013	Transfer to CERF	334,756	127,771	145,481	145,481	169,728	24,247	16.67%
	<b>Other Financing Uses</b>	<b>334,756</b>	<b>127,771</b>	<b>145,481</b>	<b>145,481</b>	<b>169,728</b>	<b>24,247</b>	<b>16.67%</b>
<b>50</b>	<b>Fire Department</b>	<b>3,741,526</b>	<b>3,393,577</b>	<b>3,929,783</b>	<b>4,085,344</b>	<b>4,165,539</b>	<b>235,756</b>	<b>6.00%</b>

# Public Works- Administration & Operations

## BUDGET SNAPSHOT

CATEGORY	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
Personnel Services	\$ 449,626	\$ 472,714	\$ 492,562	\$ 491,772
Employee Benefits	\$ 558,636	\$ 239,067	\$ 230,704	\$ 238,014
Contractual Services	\$ 589,675	\$ 483,838	\$ 523,717	\$ 573,808
Commodities	\$ 176,202	\$ 182,295	\$ 189,975	\$ 197,885
Capital Outlay	\$ 14,767	\$ 840,930	\$ 91,000	\$ 0
Transfers	\$ 94,622	\$ 132,833	\$ 758,077	\$ 138,975
<b>Total</b>	<b>\$ 1,883,528</b>	<b>\$ 2,351,677</b>	<b>\$ 2,286,035</b>	<b>\$ 1,640,454</b>

## 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 2015 Budget includes the following:

Tree Maintenance: The Budget reflects an increase of \$31,500 for the contractual removals of ash trees lost as a result of Emerald Ash Borer (EAB) infestations, along with a pilot program for contractual tree planting.

Maintenance Sidewalks: The Budget reflects an increase of \$10,000 for increased quantities of public sidewalk with the poorest condition rating that will be removed and replaced.

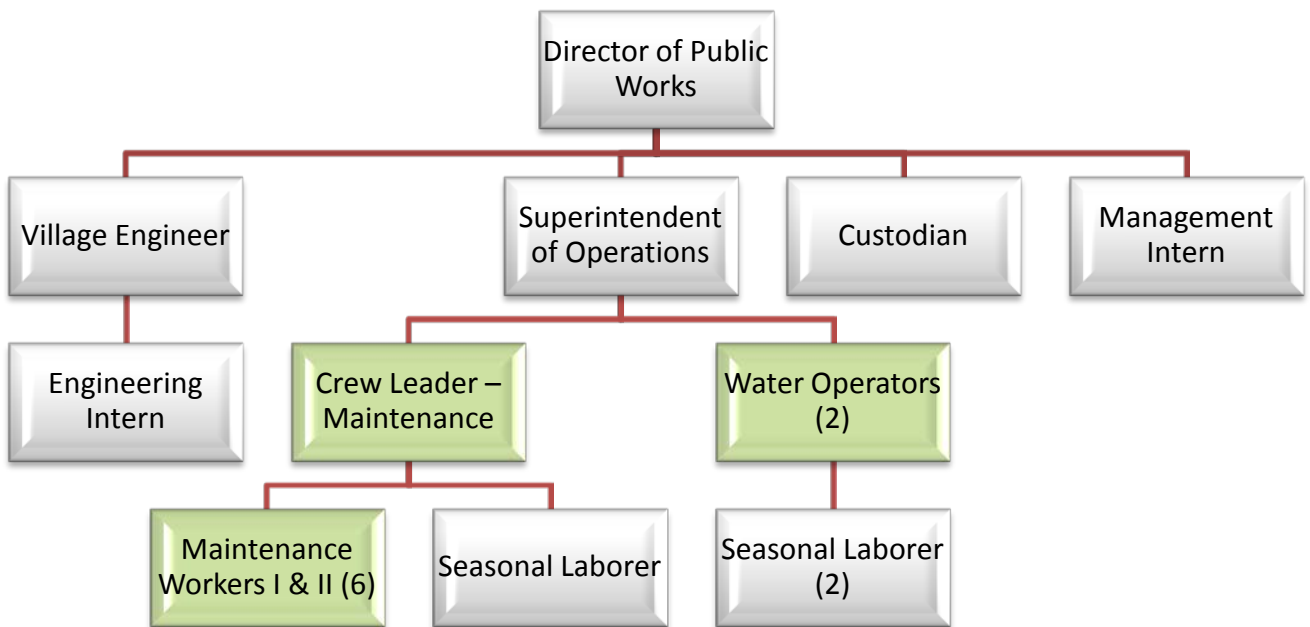
Maintenance Streets: The Budget reflects an increase of \$28,000 for expanded pavement patching and joint crack filling programs to prolong the useful lives of Village streets.

Trees: The Budget reflects an increase of \$11,000 for the purchase of additional trees to replace an anticipated increase in the number of ash trees lost due to EAB infestations.

## PERSONNEL SUMMARY

	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2015 BUDGET
TOTAL PUBLIC WORKS FTEs	14	14	14

# Public Works Organizational Chart



## LOOKING FORWARD: 2015 OBJECTIVES

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### Village Board Strategic Goal: Performance & Efficiency

1. Coordinate and oversee a project involving the replacement of the programming and logic controls, along with the corresponding software, that more effectively and efficiently controls the Village's water distribution system.
2. Outsource the Village's Cross Connection Control Program that is compliant with the Illinois Environmental Protection Agency. The contractor will utilize an efficient and accessible web-based service to track all backflow preventer accounts in the Village.
3. Streamline the Village's process for construction notifications associated with capital improvement projects by soliciting contact information (active phone numbers and e-mail addresses) in advance of the project that will be used to disseminate project updates and information for all affected residents and business owners.

### Village Board Strategic Goal: Quality of Life

1. Initiate a comprehensive update to the Village's Emerald Ash Borer Management Plan which will outline the Village's objectives and approaches to meet current and anticipated impact of the EAB on the Village's urban forest.
2. Extend western edge of the Lake Street berm to the south and west to create higher level of protection against overland flooding from the Des Plaines river into the west Lake Street residential area.
3. Complete the engineering design phase of the Northside Sewer Separation Project and commence the construction phase that involves constructing the outfall to the Des Plaines River.
4. Incorporate one sustainable project and/or sustainable element(s) to annually occurring capital improvement projects - Green Alleys Project in FY 15.

### Village Board Strategic Goal: Customer Service

1. Incorporate general information and other useful/helpful tips into monthly e-news notifications on topics such as tree and lawn care, energy and water conservation, hiring contractors for home/property improvements, flood prevention, etc.
2. Create page on Village website dedicated to providing updates on the Village's pending and ongoing capital maintenance and improvement projects.

## REVIEWING THE YEAR: 2014 ACCOMPLISHMENTS

### VILLAGE BOARD STRATEGIC GOAL: PERFORMANCE & EFFICIENCY

GOALS	STATUS
Explore intergovernmental opportunities for street sweeping services (outsource, share equipment, or jointly purchase equipment).	This is an ongoing goal as the Village was unsuccessful in its efforts to lease a sweeper unit in FY 14 due to disagreements over language in contract agreement.
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).	Completed; the Village purchased sounding equipment that has been utilized to locate leaks in the Village's water distribution system and on vacant homes.

### VILLAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

GOALS	STATUS
Conduct Village-wide field survey to identify compliance with Village and IEPA cross-connection control regulations.	This goal will be completed during the Spring of 2014.
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.	Completed
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.	Completed

### VILLAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOAL	STATUS
Conduct customer satisfaction survey concerning services provided by the Public Works Department.	This goal will be accomplished in conjunction with surveys conducted by the Fire and Police Departments either in FY 14 or FY 15.
Coordinate annual household hazardous waste recycling event – in conjunction with the Illinois Environmental Protection Agency.	The West Cook County Solid Waste Agency has indicated that they are seeking to coordinate such an event. No date has been established.



## 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 2013		FY 2014		FY 2015
	GOAL	ACTUAL	GOAL	ACTUAL (1 <sup>ST</sup> – 3 <sup>RD</sup> QUARTERS)	GOAL
Complete Tree Trimming Service Requests Within 7 Working Days	95%	94% (151 of 160)	95%	96% (76 OF 79)	95%
Complete Service Requests for Unclogging Blocked Catch Basins Within 5 Working Days	95%	90% (9 of 10)	95%	95% (20 of 21)	95%
Percent of Hydrants Out of Service More than 10 Working Days	<1%	N/A (0 out of service)	<1%	0% (0 out of service)	<1%
Replace Burned Out Traffic Signal Bulbs Within 8 Hours of Notification	99%	100% (3 of 3)	99%	100% (5 of 5)	99%
Complete Service Requests for Patching Potholes Within 5 Working Days	95%	100% (12 of 12)	95%	93% (13 of 14)	95%
Repair Street Lights In-house, or Schedule Contractual Repairs, Within Five Working days	95%	92% (35 of 38)	95%	100% (30 of 30)	95%
Safety: Not More than 2 Employee Injuries Resulting in Lost Time	≤2	1	≤2	3	≤2
Safety: Not More than 1 At-Fault Vehicle Accident	≤1	0	≤1	1	≤1
Televis 2,640 lineal feet (1/2 mile) of combined sewers each month (from April – Sept)	--	--	2,640 per month	25,589	2,640 per Month
Exercise 25 Water System Valves Per Month	--	--	25 per month	253	25 per month
Complete First Review of Grading Plan Within 10 Working Days	--	--	95%	100% (41 of 41)	95%

## ACTIVITY MEASURES

\*Projected through the end of the fiscal year.

Measure	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014*
Street Sweeping (curb miles)	2,210	1,570	1,889	1,410	1,490
Street Sweeping Loads	57	55	45	37	43
Sign Repairs / Fabrication	229	172	444	167	90
Sewer Jetting (lineal feet)	21,935	30,149	40,945	11,088	24,900
Catch Basin Cleaning	188	766	35	143	260
Leaf Removal Loads	452	441	442	535	684
Leaf Removal (Tons)	1,974	1,637	1,894	1,677	1,903
Street Salting (Tons)	643	1,012	436	804	950
Trees Trimmed	1,279	1,745	1,341	750	700
Trees Removed	81	88	128	212	190
Trees Planted	156	44	145	268	225
Watering Young Trees	156	44	145	148	300
Tree Surgery	1	1	0	0	0
Ash Injections	0	273	0	288	0
Stumps Removed	79	101	127	167	225
Dutch Elm Cases (Village)	33	24	32	24	0
Dutch Elm Cases (Private)	21	15	14	8	0

**Village of River Forest  
Budget Detail By Account  
Fiscal Year 2015 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	CHG FY 2014-2015	% CHANGE
<b>60</b>	<b>Public Works</b>							
01-60-01-51-0200	Salaries Regular	370,978	379,649	389,059	396,962	422,872	33,813	8.69%
01-60-01-51-1500	Certification Pay	7,500	7,950	7,950	7,800	7,800	(150)	-1.89%
01-60-01-51-1700	Overtime	30,962	43,539	50,000	65,000	50,000	-	0.00%
01-60-01-51-1900	Performance Pay	10,255	-	-	-	-	-	-
01-60-01-51-3000	Part-Time Salaries	20,881	18,488	25,705	22,800	11,100	(14,605)	-56.82%
	<b>Personnel Services</b>	<b>440,576</b>	<b>449,626</b>	<b>472,714</b>	<b>492,562</b>	<b>491,772</b>	<b>19,058</b>	<b>4.03%</b>
01-60-01-52-0320	FICA	26,946	27,050	29,287	27,936	30,454	1,167	3.98%
01-60-01-52-0325	Medicare	6,301	6,377	6,854	6,459	7,127	273	3.98%
01-60-01-52-0330	IMRF	48,538	394,020	53,735	48,923	64,057	10,322	19.21%
01-60-01-52-0375	Fringe Benefits	2,160	2,988	4,080	4,020	4,080	-	0.00%
01-60-01-52-0400	Health Insurance	107,793	114,735	125,732	121,838	115,451	(10,281)	-8.18%
01-60-01-52-0420	Health Insurance - Retirees	14,827	12,039	15,702	15,554	13,626	(2,076)	-13.22%
01-60-01-52-0425	Life Insurance	264	227	186	241	186	-	0.00%
01-60-01-52-0430	HDHP Contributions	-	1,200	3,491	5,733	3,033	(458)	-13.12%
	<b>Benefits</b>	<b>206,829</b>	<b>558,636</b>	<b>239,067</b>	<b>230,704</b>	<b>238,014</b>	<b>(1,053)</b>	<b>-0.44%</b>
01-60-01-53-0200	Communications	1,579	2,315	2,710	2,450	2,890	180	6.64%
01-60-01-53-0380	Consulting Services	-	1,286	7,000	13,070	24,000	17,000	242.86%
01-60-01-53-0400	Secretarial Services	-	30	-	-	-	-	-
01-60-01-53-0410	IT Support	2,500	2,500	2,500	2,500	2,500	-	0.00%
01-60-01-53-1310	Julie Notifications	486	532	533	533	608	75	14.07%
01-60-01-53-3100	Maintenance of Equipment	836	686	2,500	750	2,500	-	0.00%
01-60-01-53-3200	Maintenance of Vehicles	9,555	17,472	18,000	16,000	16,500	(1,500)	-8.33%
01-60-01-53-3400	Maintenance Traffic/St Lights	140,126	44,018	29,840	20,000	30,380	540	1.81%
01-60-01-53-3550	Tree Maintenance	40,101	51,249	41,250	41,027	72,750	31,500	76.36%
01-60-01-53-3600	Maintenance of Bldgs & Grounds	28,304	100,989	50,610	58,000	48,660	(1,950)	-3.85%
01-60-01-53-3610	Maintenance Sidewalks	44,124	44,509	45,000	52,258	55,000	10,000	22.22%
01-60-01-53-3620	Maintenance Streets	87,236	133,891	185,000	227,004	213,000	28,000	15.14%
01-60-01-53-4100	Training	1,324	2,563	1,500	1,200	1,500	-	0.00%
01-60-01-53-4250	Travel & Meeting	2,415	4,890	5,440	4,200	4,740	(700)	-12.87%
01-60-01-53-4300	Dues & Subscriptions	1,821	1,817	2,425	2,425	2,530	105	4.33%
01-60-01-53-4400	Medical & Screening	1,628	1,214	1,280	750	1,550	270	21.09%
01-60-01-53-5300	Advertising/Legal Notice	166	539	250	550	500	250	100.00%
01-60-01-53-5350	Dumping Fees	70,149	73,808	6,000	10,000	11,000	5,000	83.33%
01-60-01-53-5400	Damage Claims	36,756	62,486	40,000	30,000	40,000	-	0.00%
01-60-01-53-5450	St Light Electricity	43,391	42,881	42,000	41,000	43,200	1,200	2.86%
	<b>Contractual Services</b>	<b>512,497</b>	<b>589,675</b>	<b>483,838</b>	<b>523,717</b>	<b>573,808</b>	<b>89,970</b>	<b>18.60%</b>
01-60-01-54-0100	Office Supplies	791	9,113	4,850	1,200	1,500	(3,350)	-69.07%
01-60-01-54-0200	Gas & Oil	41,982	31,834	37,800	37,175	38,290	490	1.30%
01-60-01-54-0310	Uniforms	4,412	5,163	5,425	5,100	5,575	150	2.76%
01-60-01-54-0500	Vehicle Parts	11,224	6,149	9,400	7,000	12,200	2,800	29.79%
01-60-01-54-0600	Operating Supplies & Equipment	50,245	49,912	45,570	51,500	43,320	(2,250)	-4.94%
01-60-01-54-0800	Trees	9,337	13,354	12,500	18,000	23,500	11,000	88.00%
01-60-01-54-2100	Snow & Ice Control	36,159	60,677	66,750	70,000	73,500	6,750	10.11%
	<b>Materials &amp; Supplies</b>	<b>154,150</b>	<b>176,202</b>	<b>182,295</b>	<b>189,975</b>	<b>197,885</b>	<b>15,590</b>	<b>8.55%</b>
01-60-01-55-1205	Streetscape Improvements	-	-	246,320	50,000	-	(246,320)	-100.00%
01-60-01-55-1250	Alley Improvements	-	14,767	594,610	41,000	-	(594,610)	-100.00%
	<b>Capital Outlay</b>	<b>-</b>	<b>14,767</b>	<b>840,930</b>	<b>91,000</b>	<b>-</b>	<b>(840,930)</b>	<b>-100.00%</b>
01-60-01-57-5013	Transfer to CERF	253,276	94,622	132,833	132,833	138,975	6,142	4.62%
01-60-01-57-5014	Transfer to Capital Improvmts	-	-	-	625,244	-	-	-
	<b>Other Financing Uses</b>	<b>253,276</b>	<b>94,622</b>	<b>132,833</b>	<b>758,077</b>	<b>138,975</b>	<b>6,142</b>	<b>4.62%</b>
	<b>Public Works-Operations</b>	<b>1,567,328</b>	<b>1,883,528</b>	<b>2,351,677</b>	<b>2,286,035</b>	<b>1,640,454</b>	<b>(711,223)</b>	<b>-30.24%</b>

# Public Works Department- Sanitation

## BUDGET SNAPSHOT

CATEGORY	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
Personnel Services	\$ 0	\$ 0	\$ 0	\$ 0
Employee Benefits	\$ 0	\$ 0	\$ 0	\$ 0
Contractual Services	\$ 871,201	\$ 957,943	\$ 946,252	\$ 976,851
Commodities	\$ 1,831	\$ 2,000	\$ 1,813	\$ 2,000
Transfers	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 873,032</b>	<b>\$ 959,943</b>	<b>\$ 948,065</b>	<b>\$ 978,851</b>

## 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. There are approximately 2,960 households that are collected in this program. Of which, approximately 500 residences are collected from the alley.

The Village is under contract with the Roy Strom Refuse Removal Co. for the collection and disposal of solid waste 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 2015 Budget includes a \$16,096 increase for Collection & Disposal, which in part reflects a projected 3% increase for the Roy Strom Refuse Removal contract per the Consumer Price Index.

The Budget also includes \$74,437 in leaf disposal expenses which were reallocated in FY 14 from the Public Works Operations Budget.

## PERSONNEL SUMMARY

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

Village of River Forest  
Budget Detail By Account  
Fiscal Year 2015 Budget

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	CHG FY 2014-2015	% CHANGE
01-60-05-53-5500	Collection & Disposal	842,557	871,201	886,318	878,608	902,414	16,096	1.82%
01-60-05-53-5510	Leaf Disposal	-	-	71,625	67,644	74,437	2,812	3.93%
	<b>Contractual Services</b>	<b>842,557</b>	<b>871,201</b>	<b>957,943</b>	<b>946,252</b>	<b>976,851</b>	<b>18,908</b>	<b>1.97%</b>
01-60-05-54-0600	Operating Supplies	2,893	1,831	2,000	1,813	2,000	-	0.00%
	<b>Materials &amp; Supplies</b>	<b>2,893</b>	<b>1,831</b>	<b>2,000</b>	<b>1,813</b>	<b>2,000</b>	<b>-</b>	<b>0.00%</b>
01-60-07-53-3620	Maintenance of Streets	84,694	-	-	-	-	-	
	<b>Contractual Services</b>	<b>84,694</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Public Works-Sanitation</b>	<b>930,144</b>	<b>873,032</b>	<b>959,943</b>	<b>948,065</b>	<b>978,851</b>	<b>18,908</b>	<b>1.97%</b>

## Motor Fuel Tax Fund

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

# Motor Fuel Tax (MFT)

## BUDGET SNAPSHOT

REVENUES			
FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
\$ 416,628	\$ 271,719	\$ 326,350	\$ 297,321

EXPENDITURES			
FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
\$ 513,744	\$ 430,150	\$ 255,050	\$ 347,850

FUND BALANCE		
April 30, 2013 ACTUAL	April 30, 2014 PROJECTED	April 30, 2015 PROJECTED
\$ 585,471	\$ 656,771	\$ 606,242

## DEPARTMENT DESCRIPTION

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

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

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

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

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

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

## BUDGET ANALYSIS

The FY 2015 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):

- \$240,000 for road resurfacing
- \$29,600 for improvements to traffic signals located on state routes
- \$68,200 for payments to the Illinois Department of Transportation for previously completed resurfacing projects on Thatcher and Washington Avenues
- \$10,000 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 2015 Budget

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	CHG FY 2014-2015	% CHANGE
<b>03</b>	<b>Motor Fuel Tax Fund</b>							
03-00-00-45-5100	Interest	9,746	3,243	2,474	2,300	2,200	(274)	-11.08%
03-00-00-45-5200	Net Change in Fair Value	(3,468)	(1,628)	-	-	-	-	
	<b>Interest</b>	<b>6,278</b>	<b>1,615</b>	<b>2,474</b>	<b>2,300</b>	<b>2,200</b>	<b>(274)</b>	<b>-11.08%</b>
03-00-00-46-6410	Miscellaneous Reimbursements	-	56,880	-	-	-	-	
	<b>Miscellaneous</b>	<b>-</b>	<b>56,880</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
03-00-00-47-7090	State Grants and Reimbursements	72,671	92,099	-	55,527	26,598	26,598	
03-00-00-47-7100	State Allotment	277,621	266,034	269,245	268,523	268,523	(722)	-0.27%
	<b>Intergovernmental</b>	<b>350,292</b>	<b>358,133</b>	<b>269,245</b>	<b>324,050</b>	<b>295,121</b>	<b>25,876</b>	<b>9.61%</b>
							-	
	<b>Total Revenue</b>	<b>356,570</b>	<b>416,628</b>	<b>271,719</b>	<b>326,350</b>	<b>297,321</b>	<b>25,602</b>	<b>9.42%</b>
							-	
03-00-00-53-0390	Engineering Fees	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	6,662	-	-	-	-	-	
03-00-00-53-3620	Street Maintenance	485,966	-	-	-	-	-	
	<b>Contractual Services</b>	<b>508,258</b>	<b>-</b>	<b>10,050</b>	<b>50</b>	<b>10,050</b>	<b>-</b>	<b>0.00%</b>
03-00-00-55-9100	Street Improvement	9,750	513,744	420,100	255,000	337,800	(82,300)	-19.59%
	<b>Capital Outlay</b>	<b>9,750</b>	<b>513,744</b>	<b>420,100</b>	<b>255,000</b>	<b>337,800</b>	<b>(82,300)</b>	<b>-19.59%</b>
	<b>Total Expenditures</b>	<b>518,008</b>	<b>513,744</b>	<b>430,150</b>	<b>255,050</b>	<b>347,850</b>	<b>(82,300)</b>	<b>-19.13%</b>
	<b>Excess/(Deficiency)</b>	<b>(161,438)</b>	<b>(97,116)</b>	<b>(158,431)</b>	<b>71,300</b>	<b>(50,529)</b>		



## **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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
\$ 241,352	\$ 226,472	\$ 229,283	\$ 219,940

EXPENDITURES (INCLUDING TRANSFERS)			
FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
\$ 221,775	\$ 221,706	\$ 220,973	\$ 220,338

FUND BALANCE		
April 30, 2013 ACTUAL	April 30, 2014 PROJECTED	April 30, 2015 PROJECTED
\$ 135,993	\$ 144,303	\$ 143,905

## 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, 2014 will be \$505,000. A full schedule of debt service accompanies this budget.

## LEGAL DEBT MARGIN

Assessed Valuation – 2012	\$529,450,956
Legal Debt Limit – 8.625% of Assessed Valuation	\$ 45,665,145
Amount of Debt Applicable to Limit	<u>505,000</u>
Legal Debt Margin	<u>\$ 45,160,145</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 2015 Budget

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	CHG FY 2014-2015	% CHANGE
<b>05</b>	<b>Debt Service Fund</b>							
05-00-00-41-1000	Prior Yrs Taxes	178,196	125,543	110,674	111,119	104,890	(5,784)	-5.23%
05-00-00-41-1021	Property Taxes Current	102,834	115,584	115,608	118,004	114,890	(718)	-0.62%
	<b>Property Taxes</b>	<b>281,030</b>	<b>241,127</b>	<b>226,282</b>	<b>229,123</b>	<b>219,780</b>	<b>(6,502)</b>	<b>-2.87%</b>
05-00-00-45-5100	Interest	98	225	190	160	160	(30)	-15.79%
	<b>Interest</b>	<b>98</b>	<b>225</b>	<b>190</b>	<b>160</b>	<b>160</b>	<b>(30)</b>	<b>-15.79%</b>
	<b>Total Revenue</b>	<b>281,128</b>	<b>241,352</b>	<b>226,472</b>	<b>229,283</b>	<b>219,940</b>	<b>(6,532)</b>	<b>-2.88%</b>
							-	
05-00-00-53-2100	Bank Fees	885	845	1,500	767	1,500	-	0.00%
	<b>Contractual Services</b>	<b>885</b>	<b>845</b>	<b>1,500</b>	<b>767</b>	<b>1,500</b>	<b>-</b>	<b>0.00%</b>
05-00-00-56-0020	Series 05 Principal (Library)	40,000	40,000	45,000	45,000	45,000	-	0.00%
05-00-00-56-0021	Series 05 Interest (Library)	12,912	11,353	9,753	9,753	7,885	(1,868)	-19.15%
05-00-00-56-0060	Series 08A Principal	145,000	150,000	150,000	150,000	155,000	5,000	3.33%
05-00-00-56-0061	Series 08A Interest	23,203	19,577	15,453	15,453	10,953	(4,500)	-29.12%
	<b>Debt Service</b>	<b>221,115</b>	<b>220,930</b>	<b>220,206</b>	<b>220,206</b>	<b>218,838</b>	<b>(1,368)</b>	<b>-0.62%</b>
	<b>Expense</b>	<b>222,000</b>	<b>221,775</b>	<b>221,706</b>	<b>220,973</b>	<b>220,338</b>	<b>(1,368)</b>	<b>-0.62%</b>
	<b>Excess/Deficiency</b>	<b>59,128</b>	<b>19,577</b>	<b>4,766</b>	<b>8,310</b>	<b>(398)</b>		

# Debt Service Schedules

## PRINCIPAL AND INTEREST PAYMENTS

Tax Levy Year	General Obligation Series 2005	General Obligation Series 2008A	Total
2013	52,885	165,953	218,838
2014	51,018	165,760	216,778
2015	54,150		54,150
2016	52,076		52,076
	<hr/>		
	\$ 210,129	\$ 331,713	\$ 541,842
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

# Debt Service Schedules

## 2005 General Obligation Bonds (Library Improvement Bonds)

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

### CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy		Totals	Interest Due On			
	Principal	Interest		Jun 1	Amount	Dec 1	Amount
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>\$ 190,000</u>	<u>\$ 20,129</u>	<u>\$ 210,129</u>		<u>\$ 10,063</u>		<u>\$ 10,063</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
2013	155,000	10,953	165,953	2014	5,477	2014	5,476
2014	160,000	5,760	165,760	2015	2,880	2015	2,880
	\$ 315,000	\$ 16,713	\$ 331,713		\$ 8,357		\$ 8,356

# 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
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>\$ 800,000</u>	<u>\$ 95,675</u>	<u>\$ 895,675</u>			<u>\$ 47,838</u>	<u>\$ 47,837</u>

# Capital Projects Funds

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

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

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



# Capital Equipment Replacement Fund (CERF)

## BUDGET SNAPSHOT

REVENUES (INCLUDING CONTRIBUTIONS)			
FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
\$468,359	\$617,265	\$1,798,359	\$671,091

EXPENDITURES			
FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
\$235,593	\$1,220,360	\$917,898	\$652,475

FUND BALANCE		
April 30, 2013 ACTUAL	April 30, 2013 PROJECTED	April 30, 2014 PROJECTED
\$2,531,521	\$3,411,982	\$3,430,598

## DESCRIPTION

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

## BUDGET ANALYSIS

Building Improvements and Equipment to be replaced in the 2015 Budget includes:

- Firing Range Rehab \$ 74,640
- 3 Police Cars \$114,590
- Automatic License Plate Reader \$ 39,195
- Camera System Software \$ 15,800
- Police Live Scan System \$ 25,000
- Ambulance \$186,000
- Self Contained Breathing Apparatus (SCBAs) \$110,000
- SCBA Air Compressor \$ 24,200
- ALS Defibrillator \$ 25,000
- Pickup Truck \$ 38,000

Village of River Forest  
Budget Detail By Account  
Fiscal Year 2015 Budget

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	CHG FY 2014-2015	% CHANGE
<b>13</b>	<b>Capital Equip Replacement Fund</b>							
13-00-00-44-4240	Red Light Camera Fines	-	70,093	-	643,000	-	-	
	<b>Fines &amp; Forfeits</b>	<b>-</b>	<b>70,093</b>	<b>-</b>	<b>643,000</b>	<b>-</b>	<b>-</b>	
								-
13-00-00-45-5100	Interest	33,678	25,840	8,110	12,254	15,000	6,890	84.96%
13-00-00-45-5200	Net Change in Fair Value	(8,580)	(9,336)	-	-	-	-	
	<b>Interest</b>	<b>25,098</b>	<b>16,504</b>	<b>8,110</b>	<b>12,254</b>	<b>15,000</b>	<b>6,890</b>	<b>84.96%</b>
13-00-00-46-6410	Miscellaneous	-	(456)	-	20,000	3,000	3,000	
	<b>Miscellaneous</b>	<b>-</b>	<b>(456)</b>	<b>-</b>	<b>20,000</b>	<b>3,000</b>	<b>3,000</b>	
13-00-00-46-6621	Assist to Firefighters Grant	-	-	94,050	608,000	94,050	-	0.00%
	<b>Grants &amp; Contributions</b>	<b>-</b>	<b>-</b>	<b>94,050</b>	<b>608,000</b>	<b>94,050</b>	<b>-</b>	<b>0.00%</b>
13-00-00-47-7001	From General Fund	888,347	338,088	424,721	424,721	465,423	40,702	9.58%
13-00-00-47-7002	Transfer from Water and Sewer	-	-	70,384	70,384	73,618	3,234	4.59%
13-00-00-48-8000	Sale of Property	17,905	44,130	20,000	20,000	20,000	-	0.00%
	<b>Other Financing Sources</b>	<b>906,252</b>	<b>382,218</b>	<b>515,105</b>	<b>515,105</b>	<b>559,041</b>	<b>43,936</b>	<b>8.53%</b>
	<b>Revenue</b>	<b>931,350</b>	<b>468,359</b>	<b>617,265</b>	<b>1,798,359</b>	<b>671,091</b>	<b>53,826</b>	<b>8.72%</b>
13-00-00-53-2100	Bank Fees	-	13	50	50	50	-	0.00%
	<b>Contractual Services</b>	<b>-</b>	<b>13</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>-</b>	<b>0.00%</b>
13-00-00-55-0500	Building Improvements	-	-	290,750	20,000	74,640	(216,110)	-74.33%
13-00-00-55-8700	Police Vehicles	132,961	75,208	77,160	77,160	114,590	37,430	48.51%
13-00-00-55-8720	Police Equipment	-	-	-	-	79,995	79,995	
13-00-00-55-8800	Fire Dept Vehicle	-	-	650,000	720,756	186,000	(464,000)	-71.38%
13-00-00-55-8850	Fire Dept Equipment	-	8,804	167,400	47,000	159,200	(8,200)	-4.90%
13-00-00-55-8910	PW Vehicles	148,659	129,662	35,000	23,127	38,000	3,000	8.57%
13-00-00-55-8925	PW Equipment	42,254	21,907	-	29,805	-	-	
	<b>Capital Outlay</b>	<b>323,874</b>	<b>235,581</b>	<b>1,220,310</b>	<b>917,848</b>	<b>652,425</b>	<b>(567,885)</b>	<b>-46.54%</b>
	<b>Total Expenditures</b>	<b>323,874</b>	<b>235,593</b>	<b>1,220,360</b>	<b>917,898</b>	<b>652,475</b>	<b>(567,885)</b>	<b>-46.53%</b>
	<b>Excess/Deficiency</b>	<b>(607,475)</b>	<b>(232,766)</b>	<b>603,095</b>	<b>(18,616)</b>	<b>(18,616)</b>		

# Capital Improvement Fund (CIF)

## BUDGET SNAPSHOT

REVENUES (INCLUDING CONTRIBUTIONS)			
FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
\$0	\$0	\$625,244	\$1,039,714

EXPENDITURES			
FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
\$0	\$0	\$0	\$1,273,410

FUND BALANCE		
April 30, 2013 ACTUAL	April 30, 2013 PROJECTED	April 30, 2014 PROJECTED
\$0	\$625,244	\$391,548

## DESCRIPTION

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

## BUDGET ANALYSIS

Improvements in the FY 2015 Budget include:

- Village Hall Lighting Improvements \$ 35,300
- Public Works Garage Improvements \$167,500
- Madison Street Streetscape \$196,000
- West Thatcher Commuter Lot Reconstruction \$100,000
- Green Alleys Project \$569,610
- Quick Alley \$180,000
- Local Alley Project \$ 25,000

**Village of River Forest**  
**Budget Detail By Account**  
**Fiscal Year 2015 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	CHG FY 2014-2015	% CHANGE
<b>14</b>	<b>Capital Improvement Fund</b>							
14-00-00-43-3200	Metra Parking Fees	-	-	-	-	12,295	12,295	
14-00-00-43-3220	Parking Lot Fees	-	-	-	-	42,250	42,250	
	<b>Charges for Services</b>	-	-	-	-	<b>54,545</b>	<b>54,545</b>	
							-	
14-00-00-44-4240	Red Light Camera Revenue	-	-	-	-	500,000	500,000	
	<b>Fines &amp; Forfeits</b>	-	-	-	-	<b>500,000</b>	<b>500,000</b>	
							-	
14-00-00-45-5100	Interest	-	-	-	-	1,000	1,000	
14-00-00-45-5200	Net Change in Fair Value	-	-	-	-	-	-	
	<b>Interest</b>	-	-	-	-	<b>1,000</b>	<b>1,000</b>	
							-	
14-00-00-46-6410	Miscellaneous	-	-	-	-	-	-	
	<b>Miscellaneous</b>	-	-	-	-	-	-	
							-	
14-00-00-46-6527	IDOC Grant	-	-	-	-	-	-	
14-00-00-46-6532	IEPA IGIG Alley Grant	-	-	-	-	484,169	484,169	
	<b>Grants &amp; Contributions</b>	-	-	-	-	<b>484,169</b>	<b>484,169</b>	
							-	
14-00-00-47-7001	Transfer from General Fund	-	-	-	625,244	-	-	
	<b>Other Financing Sources</b>	-	-	-	<b>625,244</b>	-	-	
							-	
	<b>Revenue</b>	-	-	-	<b>625,244</b>	<b>1,039,714</b>	<b>1,039,714</b>	
14-00-00-55-0500	Building Improvements	-	-	-	-	202,800	202,800	
14-00-00-55-1200	Streetscape Improvements	-	-	-	-	196,000	196,000	
14-00-00-55-1210	Parking Lot Improvements	-	-	-	-	100,000	100,000	
14-00-00-55-1250	Alley Improvements	-	-	-	-	774,610	774,610	
	<b>Capital Outlay</b>	-	-	-	-	<b>1,273,410</b>	<b>1,273,410</b>	
							-	
	<b>Total Expenditures</b>	-	-	-	-	<b>1,273,410</b>	<b>1,273,410</b>	
							-	
	<b>Excess/Deficiency</b>	-	-	-	<b>625,244</b>	<b>(233,696)</b>		

# Economic Development Fund

## BUDGET SNAPSHOT

REVENUES (INCLUDING TRANSFERS)			
FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
\$ 98,434	\$59,866	\$ 45,833	\$ 27,040

EXPENDITURES			
FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
\$ 94,272	\$ 2,350,100	\$ 96,540	\$ 2,260,100

FUND BALANCE		
April 30, 2013 ACTUAL	April 30, 2014 PROJECTED	April 30, 2015 PROJECTED
\$ 2,475,555	\$ 2,424,848	\$ 191,788

## 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 2015 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 \$285,600 for economic development incentives at the River Forest Town Center.

**Village of River Forest  
Budget Detail By Account  
Fiscal Year 2015 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	CHG FY 2014-2015	% CHANGE
<b>16</b>	<b>Economic Development Fund</b>							
16-00-00-41-1000	Property Tax Revenue-Prior Yrs	(3,780)	-	-	-	-	-	
16-00-00-41-1021	TIF Property Taxes-Current Yr	-	-	-	-	-	-	
	<b>Property Taxes</b>	<b>(3,780)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
16-00-00-45-5100	Interest	2,966	14,553	5,000	6,992	4,000	(1,000)	-20.00%
16-00-00-45-5200	Net Change in Fair Value	-	419	-	(238)	-	-	
	<b>Interest</b>	<b>2,966</b>	<b>14,972</b>	<b>5,000</b>	<b>6,754</b>	<b>4,000</b>	<b>(1,000)</b>	<b>-20.00%</b>
16-00-00-43-4025	Reimbursements from Villages	18,079	13,178	29,866	7,971	23,040	(6,826)	-22.86%
	<b>Intergovernmental</b>	<b>18,079</b>	<b>13,178</b>	<b>29,866</b>	<b>7,971</b>	<b>23,040</b>	<b>(6,826)</b>	<b>-22.86%</b>
16-00-00-46-6615	Harlem Viaduct Federal Grant	96,420	70,284	25,000	31,108	-	(25,000)	-100.00%
	<b>Grants &amp; Contributions</b>	<b>96,420</b>	<b>70,284</b>	<b>25,000</b>	<b>31,108</b>	<b>-</b>	<b>(25,000)</b>	<b>-100.00%</b>
	<b>Revenue</b>	<b>113,685</b>	<b>98,434</b>	<b>59,866</b>	<b>45,833</b>	<b>27,040</b>	<b>(32,826)</b>	<b>-54.83%</b>
16-00-00-53-0380	Consulting Services	124,288	88,920	89,500	45,040	49,500	(40,000)	-44.69%
16-00-00-53-0420	Legal Services	2,852	5,352	25,000	1,500	25,000	-	0.00%
16-00-00-53-5200	Demolition and Clean up	1,393	-	-	-	-	-	
	<b>Contractual Services</b>	<b>128,533</b>	<b>94,272</b>	<b>114,500</b>	<b>46,540</b>	<b>74,500</b>	<b>(40,000)</b>	<b>-34.93%</b>
16-00-00-55-1300	Village Hall Improvements	163,334	-	-	-	-	-	
16-00-00-55-4250	Lake St Corridor Improvements	30,667	-	-	-	-	-	
16-00-00-55-4300	Other Improvements	-	-	2,235,600	50,000	2,185,600	(50,000)	-2.24%
	<b>Capital Outlay</b>	<b>194,001</b>	<b>-</b>	<b>2,235,600</b>	<b>50,000</b>	<b>2,185,600</b>	<b>(50,000)</b>	<b>-2.24%</b>
	<b>Total Expenditures</b>	<b>322,534</b>	<b>94,272</b>	<b>2,350,100</b>	<b>96,540</b>	<b>2,260,100</b>	<b>(90,000)</b>	<b>-3.83%</b>
	<b>Excess/Deficiency</b>	<b>(208,849)</b>	<b>4,162</b>	<b>(2,290,234)</b>	<b>(50,707)</b>	<b>(2,233,060)</b>		

## **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 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
Personnel Services	\$558,033	\$ 600,849	\$611,082	\$636,006
Employee Benefits	\$336,404	\$ 280,261	\$282,426	\$279,379
Contractual Services	\$ 420,211	\$ 408,875	\$492,281	\$467,898
Commodities	\$1,302,413	\$ 1,541,979	\$1,344,028	\$1,658,605
Capital Outlay	\$232,315	\$ 719,440	\$823,800	\$1,916,500
Depreciation	\$ 180,525	\$ 192,000	\$185,941	\$191,520
Debt Service	\$38,805	\$ 180,005	\$180,005	\$180,755
Transfers	\$0	\$ 70,384	\$70,386	\$73,618
<b>Total</b>	<b>\$3,068,706</b>	<b>\$ 3,993,793</b>	<b>\$3,989,949</b>	<b>\$5,404,281</b>

## 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 2015 Budget:

Water from Chicago: On January 1<sup>st</sup> of 2012, 2013, and 2014, the City of Chicago increased water rates by 25%, 15%, and 15%, respectively. On January 1, 2015, the Village will experience another water rate increase of 15% which is the last of four scheduled water rate increases. Chicago's water rate increase, in conjunction with a projected decrease in consumption (compared to budgeted consumption in FY 14), results in an estimated increase of \$125,000 in the cost of water for FY 2015.

Water System Maintenance: The budget reflects a \$53,500 increase for repairs of leaks discovered during the leak detection survey and the relocation of the water main associated with IDOT's North Avenue Bridge Project.

Hydrant Maintenance: The budget reflects a \$12,000 decrease as fewer hydrants need replacement.

Sewer/Catch Basin Repair: The budget reflects a \$24,000 increase for adjustments and replacements of catch basins and inlets that collapsed, settled, or damaged and require replacement.



Building Improvements: The budget includes \$42,500 for removing efflorescence on the 2<sup>nd</sup> floor and improvements to the fire and security alarm systems at the Pumping Station.

Sewer System Improvements: The Budget includes \$1,155,000 for design engineering and construction associated with the Northside Sewer Separation Project and miscellaneous sewer main repairs and relining of combined sewer mains that are showing signs of failure.

Water System Improvements: The Budget includes \$562,000 for water main replacements on Keystone Avenue and Bonnie Brae and replacement of a valve on Chicago Avenue. The budget also includes \$70,000 for improvements to the Village's water distribution system at the Pumping Station that are outlined in the Village's Capital Improvement Plan.

## **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 2010	FY 2011	FY 2012	FY 2013	FY 2014*
Water Pumped from Chicago (million gallons)	489	528	468	495	467
Water Pumped To Residents (million gallons)	515	541	484	509	481
Actual Annual High (million gallons)	2.373	2.663	3.113	3.032	2.658
Actual Annual Low (million gallons)	0.882	0.986	0.787	0.850	0.820
Average Daily Average (million gallons)	1.413	1.511	1.313	1.392	1.320
Meters Installed	295	33	36	153	175
Service Calls	1,183	1,532	2,344	2,261	2,300
Water Main Breaks	5	9	10	7	12
Service Line Breaks	5	12	9	10	12
Exercised Valves	353	246	247	289	325
JULIE Locates	661	945	1,155	1,009	1,300

**Village of River Forest  
Budget Detail By Account  
Fiscal Year 2015 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	CHG FY 2014-2015	% CHANGE
<b>02</b>	<b>Water &amp; Sewer Fund</b>							
02-00-00-42-2360	Permit Fees	41,793	3,030	1,500	8,600	2,500	1,000	66.67%
	<b>Licenses &amp; Permits</b>	<b>41,793</b>	<b>3,030</b>	<b>1,500</b>	<b>8,600</b>	<b>2,500</b>	<b>1,000</b>	<b>66.67%</b>
02-00-00-43-3100	Water Sales	2,288,039	2,524,965	2,773,101	2,640,073	2,943,577	170,476	6.15%
02-00-00-43-3150	Sewer Sales	546,265	896,905	968,755	918,468	1,376,113	407,358	42.05%
02-00-00-43-3160	Water Penalties	19,845	32,027	41,125	25,547	26,824	(14,301)	-34.77%
02-00-00-43-3515	NSF Fees	-	25	-	200	-	-	
	<b>Charges for Services</b>	<b>2,854,149</b>	<b>3,453,922</b>	<b>3,782,981</b>	<b>3,584,288</b>	<b>4,346,514</b>	<b>563,533</b>	<b>14.90%</b>
02-00-00-45-5100	Interest	2,655	3,025	2,900	2,700	2,700	(200)	-6.90%
02-00-00-45-5200	Net Change in Fair Value	(1,115)	(105)	-	-	-	-	
	<b>Interest</b>	<b>1,540</b>	<b>2,920</b>	<b>2,900</b>	<b>2,700</b>	<b>2,700</b>	<b>(200)</b>	<b>-6.90%</b>
02-00-00-46-6410	Miscellaneous	1,980	40,464	1,500	75	1,500	-	0.00%
02-00-00-46-6580	Sale of Meters	10,494	4,296	3,000	5,000	3,000	-	0.00%
	<b>Miscellaneous</b>	<b>12,474</b>	<b>44,760</b>	<b>4,500</b>	<b>5,075</b>	<b>4,500</b>	<b>-</b>	<b>0.00%</b>
02-00-00-48-8000	Sale of Property	-	-	-	-	-	-	
	<b>Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Total Revenue</b>	<b>2,909,956</b>	<b>3,504,632</b>	<b>3,791,881</b>	<b>3,600,663</b>	<b>4,356,214</b>	<b>564,333</b>	<b>14.88%</b>
02-60-06-51-0200	Salaries Regular	519,458	521,289	565,166	561,147	603,306	38,140	6.75%
02-60-06-51-1500	Specialists Pay	-	-	-	2,100	2,100	2,100	
02-60-06-51-1700	Overtime	10,759	11,285	12,000	16,000	12,000	-	0.00%
02-60-06-51-1900	Performance Pay	15,214	-	-	-	-	-	
02-60-06-51-1950	Insurance Refusal Reimb	375	400	300	300	300	-	0.00%
02-60-06-51-3000	Part-Time Salaries	13,763	25,059	23,383	31,535	18,300	(5,083)	-21.74%
	<b>Personnel Services</b>	<b>559,569</b>	<b>558,033</b>	<b>600,849</b>	<b>611,082</b>	<b>636,006</b>	<b>35,157</b>	<b>5.85%</b>
02-60-06-52-0100	ICMA Retirement	-	500	-	-	-	-	
02-60-06-52-0320	Fica	34,088	34,348	37,540	37,091	39,069	1,529	4.07%
02-60-06-52-0325	Medicare	7,999	8,060	8,836	8,747	9,234	398	4.50%
02-60-06-52-0330	IMRF	60,394	129,110	69,358	66,914	82,591	13,233	19.08%
02-60-06-52-0331	IMRF Net Pension Obligation	23,075	23,830	-	-	-	-	
02-60-06-52-0375	Fringe Benefits	1,920	2,796	4,380	4,000	4,380	-	0.00%
02-60-06-52-0400	Health Insurance	131,986	131,622	149,147	152,789	133,527	(15,620)	-10.47%
02-60-06-52-0420	Health Insurance - Retirees	4,658	3,597	4,657	3,070	3,124	(1,533)	-32.92%
02-60-06-52-0421	Other Post Employment Benefits	11,555	517	-	-	-	-	
02-60-06-52-0425	Life Insurance	299	291	291	310	291	-	0.00%
02-60-06-52-0430	HDHP Contributions	-	1,733	6,052	9,505	7,163	1,111	18.36%
	<b>Benefits</b>	<b>275,974</b>	<b>336,404</b>	<b>280,261</b>	<b>282,426</b>	<b>279,379</b>	<b>(882)</b>	<b>-0.31%</b>
02-60-06-53-0100	Electricity	37,907	35,471	37,200	31,937	33,600	(3,600)	-9.68%
02-60-06-53-0200	Communications	2,532	4,526	5,100	5,480	5,160	60	1.18%
02-60-06-53-0300	Auditing	9,750	10,140	11,154	9,450	9,735	(1,419)	-12.72%
02-60-06-53-0380	Consulting Services	61,442	99,736	10,000	34,200	13,500	3,500	35.00%
02-60-06-53-0384	Bond Issuance Costs	-	-	-	-	-	-	
02-60-06-53-0410	IT Support	15,813	17,499	17,400	17,400	16,293	(1,107)	-6.36%
02-60-06-53-1300	Inspections	11,640	630	1,100	900	1,100	-	0.00%
02-60-06-53-1310	Julie Participation	1,001	1,243	1,247	1,360	1,418	171	13.70%

**Village of River Forest  
Budget Detail By Account  
Fiscal Year 2015 Budget**

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	CHG FY 2014-2015	% CHANGE
02-60-06-53-2100	Bank Fees	5,675	5,368	5,510	7,217	8,389	2,879	52.25%
02-60-06-53-2200	Liability Insurance	29,919	29,452	27,845	26,401	28,124	279	1.00%
02-60-06-53-2250	IRMA Deductible	-	-	-	-	-	-	
02-60-06-53-3050	Water System Maintenance	130,329	97,510	91,500	148,900	145,000	53,500	58.47%
02-60-06-53-3055	Hydrant Maintenance	28,708	220	40,000	30,000	28,000	(12,000)	-30.00%
02-60-06-53-3200	Maintenance of Vehicles	2,809	17,226	5,000	6,000	7,000	2,000	40.00%
02-60-06-53-3300	Maint of Office Equipment	783	1,066	250	2,000	500	250	100.00%
02-60-06-53-3600	Maintenance of Buildings	9,351	14,112	15,340	15,000	11,000	(4,340)	-28.29%
02-60-06-53-3620	Maintenance of Streets	194,992	13,593	32,500	19,850	32,000	(500)	-1.54%
02-60-06-53-3630	Overhead Sewer Program	-	34,180	59,000	65,731	59,000	-	0.00%
02-60-06-53-3640	Sewer/Catch Basin Repair	63,395	13,250	11,000	41,055	35,000	24,000	218.18%
02-60-06-53-4100	Training	275	535	900	500	1,050	150	16.67%
02-60-06-53-4150	Tuition Reimbursement	-	-	-	-	-	-	
02-60-06-53-4250	Travel & Meeting	1,365	2,048	2,030	1,750	2,250	220	10.84%
02-60-06-53-4300	Dues & Subscriptions	369	650	550	550	960	410	74.55%
02-60-06-53-4350	Printing	4,242	4,321	6,829	6,800	7,009	180	2.64%
02-60-06-53-4400	Medical & Screening	56	247	570	400	700	130	22.81%
02-60-06-53-4480	Water Testing	2,614	3,588	4,100	3,600	3,610	(490)	-11.95%
02-60-06-53-5300	Advertising/Legal Notice	528	-	250	500	500	250	100.00%
02-60-06-53-5350	Dumping Fees	18,932	11,409	20,000	13,000	14,500	(5,500)	-27.50%
02-60-06-53-5400	Damage Claims	3,324	2,192	2,500	2,300	2,500	-	0.00%
	<b>Contractual Services</b>	<b>637,751</b>	<b>420,211</b>	<b>408,875</b>	<b>492,281</b>	<b>467,898</b>	<b>59,023</b>	<b>14.44%</b>
02-60-06-54-0100	Office Supplies	1,676	7,515	1,800	1,500	1,800	-	0.00%
02-60-06-54-0200	Gas & Oil	16,371	13,485	15,819	16,728	17,230	1,411	8.92%
02-60-06-54-0310	Uniforms	1,014	1,242	1,450	1,300	1,475	25	1.72%
02-60-06-54-0500	Vehicle Parts	9,866	4,606	6,000	6,000	7,000	1,000	16.67%
02-60-06-54-0600	Operating Supplies	79,484	32,799	31,700	30,000	21,700	(10,000)	-31.55%
02-60-06-54-1300	Postage	5,272	7,049	10,210	8,500	9,400	(810)	-7.93%
02-60-06-54-2200	Water from Chicago	954,889	1,235,717	1,475,000	1,280,000	1,600,000	125,000	8.47%
	<b>Materials &amp; Supplies</b>	<b>1,068,572</b>	<b>1,302,413</b>	<b>1,541,979</b>	<b>1,344,028</b>	<b>1,658,605</b>	<b>116,626</b>	<b>7.56%</b>
02-60-06-55-0500	Building Improvements	-	17,254	16,000	77,800	48,500	32,500	203.13%
02-60-06-55-1100	Overhead Sewer Project	87,121	-	-	-	-	-	
02-60-06-55-1150	Sewer System Improvements	-	86,803	100,000	210,000	1,155,000	1,055,000	1055.00%
02-60-06-55-1300	Water System Improvements	14,537	15,435	489,000	407,000	632,000	143,000	29.24%
02-60-06-55-1400	Meter Replacement Program	-	23,916	25,000	25,000	21,000	(4,000)	-16.00%
02-60-06-55-9100	Street Improvements	-	88,907	89,440	104,000	60,000	(29,440)	-32.92%
	<b>Capital Outlay</b>	<b>101,658</b>	<b>232,315</b>	<b>719,440</b>	<b>823,800</b>	<b>1,916,500</b>	<b>1,197,060</b>	<b>166.39%</b>
02-60-06-55-0010	Depreciation Expense	186,454	180,525	192,000	185,941	191,520	(480)	-0.25%
	<b>Depreciation</b>	<b>186,454</b>	<b>180,525</b>	<b>192,000</b>	<b>185,941</b>	<b>191,520</b>	<b>(480)</b>	<b>-0.25%</b>
02-60-06-56-0070	Series 08B Principal	-	-	145,000	145,000	150,000	5,000	3.45%
02-60-06-56-0071	Series 08B Interest	42,855	38,805	35,005	35,005	30,755	(4,250)	-12.14%
	<b>Debt Service</b>	<b>42,855</b>	<b>38,805</b>	<b>180,005</b>	<b>180,005</b>	<b>180,755</b>	<b>750</b>	<b>0.42%</b>
02-60-06-57-5013	Transfer to CERF	-	-	70,384	70,386	73,618	3,234	4.59%
	<b>Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>70,384</b>	<b>70,386</b>	<b>73,618</b>	<b>3,234</b>	<b>4.59%</b>
	<b>Total Expenses</b>	<b>2,872,833</b>	<b>3,068,706</b>	<b>3,993,793</b>	<b>3,989,949</b>	<b>5,404,281</b>	<b>1,410,488</b>	<b>35.32%</b>
	<b>Excess/(Deficiency)</b>	<b>37,123</b>	<b>435,926</b>	<b>(201,912)</b>	<b>(389,286)</b>	<b>(1,048,067)</b>		

Village of River Forest  
Water and Sewer Fund  
Three Year Projections 2014-2017

Account Number	Description	2013 Actual	2014 Budget	2014 Projected	2015 Budgeted	% Change	2016 Projected	% Change	2017 Projected
<b>02</b>	<b>Water &amp; Sewer Fund</b>								
02-00-00-42-2360	Permit Fees	3,030	1,500	8,600	2,500	0.00%	2,500	0.00%	2,500
	Licenses & Permits	<b>3,030</b>	<b>1,500</b>	<b>8,600</b>	<b>2,500</b>		<b>2,500</b>		<b>2,500</b>
02-00-00-43-3100	Water Sales	2,524,965	2,773,101	2,640,073	2,943,577	Rate	3,163,606	Rate	3,272,781
02-00-00-43-3150	Sewer Sales	896,905	968,755	918,468	1,376,113	32.82%	1,827,753	1.76%	1,859,922
02-00-00-43-3160	Penalties on Water	32,052	41,125	25,747	26,824	5.00%	28,165	5.00%	29,573
	Charges for Services	<b>3,453,922</b>	<b>3,782,981</b>	<b>3,584,288</b>	<b>4,346,514</b>		<b>5,019,524</b>		<b>5,162,276</b>
02-00-00-45-5100	Interest	3,025	2,900	2,700	2,700		3,500		3,500
02-00-00-45-5200	Net Change in Fair Value	(105)	-	-	-		-		-
	Interest	<b>2,920</b>	<b>2,900</b>	<b>2,700</b>	<b>2,700</b>		<b>3,500</b>		<b>3,500</b>
02-00-00-46-6410	Miscellaneous	40,464	1,500	75	1,500		1,500		1,500
02-00-00-46-6580	Sale of Meters	4,296	3,000	5,000	3,000		3,000		3,000
02-00-00-46-6100	Sale of Property	-	-	-	-		-		-
	Miscellaneous	<b>44,760</b>	<b>4,500</b>	<b>5,075</b>	<b>4,500</b>		<b>4,500</b>		<b>4,500</b>
	IEPA Loan Proceeds	-	-	-	-		<b>13,000,000</b>		-
<b>Revenues</b>		<b>3,504,632</b>	<b>3,791,881</b>	<b>3,600,663</b>	<b>4,356,214</b>		<b>18,030,024</b>		<b>5,172,776</b>
02-60-06-51-0200	Salaries Regular	521,289	565,166	561,147	603,306	2.75%	619,897	2.75%	636,944
02-60-06-51-1500	Specialist Pay	-	-	2,100	2,100	0.00%	2,100	0.00%	2,100
02-60-06-51-1700	Overtime	11,285	12,000	16,000	12,000	2.75%	12,330	2.75%	12,669
02-60-06-51-1950	Insurance Refusal Reimb	400	300	300	300		300		300
02-60-06-51-3000	Part-Time Salaries	25,059	23,383	31,535	18,300	2.75%	18,803	2.75%	19,320
	<b>Personnel Services</b>	<b>558,033</b>	<b>600,849</b>	<b>611,082</b>	<b>636,006</b>		<b>653,430</b>		<b>671,333</b>
02-60-06-52-0100	ICMA Retirement	500	-	-	-		-		1,198
02-60-06-52-0320	Fica	34,348	37,540	37,091	39,069	6.20%	40,513	6.20%	41,623
02-60-06-52-0325	Medicare	8,060	8,836	8,747	9,234	1.45%	9,475	1.45%	9,734
02-60-06-52-0330	IMRF	129,610	69,358	66,914	82,591	13.44%	85,254	13.44%	87,590
02-60-06-52-0331	IMRF Net Pension Obligatin	23,830	-	-	-				
02-60-00-52-0375	Fringe Benefits	2,796	4,380	4,000	4,380		1,920		1,920
02-60-06-52-0400	Health Insurance	131,622	149,147	152,789	133,527	4.00%	138,868	4.00%	144,423
02-60-06-52-0420	Health Insurance - Retirees	3,597	4,657	3,070	3,124	4.00%	3,249	4.00%	3,379
02-60-06-52-0421	OPEB-Other Post Emp Benefits	517	-	-	-	4.00%	-	4.00%	-
02-60-06-52-0425	Life Insurance	291	291	310	291	2.00%	297	2.00%	303
02-60-06-52-0430	HDHP Contribution	1,733	6,052	9,505	7,163		1,400		1,400
	<b>Benefits</b>	<b>336,404</b>	<b>280,261</b>	<b>282,426</b>	<b>279,379</b>		<b>279,575</b>		<b>288,972</b>
02-60-06-53-0100	Electricity	35,471	37,200	31,937	33,600	2.00%	34,272	2.00%	34,957
02-60-06-53-0200	Communications	4,525	5,100	5,480	5,160	2.00%	5,263	2.00%	5,368
02-60-06-53-0300	Auditing	10,140	11,154	9,450	9,735	2.00%	9,930	2.00%	10,128
02-60-06-53-0380	Consulting Services	99,736	10,000	34,200	13,500	2.00%	13,770	2.00%	14,045
02-60-06-53-0410	IT Support	17,499	17,400	17,400	16,293	2.00%	16,619	2.00%	16,951
02-60-06-53-1300	Inspections	630	1,100	900	1,100	2.00%	1,122	2.00%	1,144
02-60-06-53-1310	Julie Participation	1,243	1,247	1,360	1,418	2.00%	1,446	2.00%	1,475
02-60-06-53-2100	Bank Fees	5,368	5,510	7,217	8,389	2.00%	8,557	2.00%	8,728
02-60-06-53-2200	Liability Insurance	29,452	27,845	26,401	28,124	4.00%	29,249	4.00%	30,419
02-60-06-53-3050	Water System Maintenance	97,510	91,500	148,900	145,000	2.00%	147,900	2.00%	150,858
02-60-06-53-3055	Hydrant Maintenance	220	40,000	30,000	28,000		25,000		25,000
02-60-06-53-3200	Maintenance of Vehicles	17,226	5,000	6,000	7,000	2.00%	7,140	2.00%	7,283
02-60-06-53-3300	Maint of Office Equipment	1,066	250	2,000	500	2.00%	510	2.00%	520
02-60-06-53-3600	Maint of Buildings	14,112	15,340	15,000	11,000	2.00%	11,220	2.00%	11,444
02-60-06-53-3620	Maintenance of Streets	13,593	32,500	19,850	32,000	2.00%	32,640	2.00%	33,293
02-60-06-53-3630	Overhead Sewer Program	34,180	59,000	65,731	59,000		45,000		45,000

Village of River Forest  
Water and Sewer Fund  
Three Year Projections 2014-2017

Account Number	Description	2013 Actual	2014 Budget	2014 Projected	2015 Budgeted	% Change	2016 Projected	% Change	2017 Projected
02-60-06-53-3640	Sewer/Catch Basin Repair	13,250	11,000	41,055	35,000		15,000		15,000
02-60-06-53-4100	Training	535	900	500	1,050	2.00%	1,071	2.00%	1,092
02-60-06-53-4250	Travel & Meeting	2,048	2,030	1,750	2,250	2.00%	2,295	2.00%	2,341
02-60-06-53-4300	Dues & Subscriptions	650	550	550	960	2.00%	979	2.00%	999
02-60-06-53-4350	Printing	4,321	6,829	6,800	7,009	2.00%	7,149	2.00%	7,292
02-60-06-53-4400	Medical & Screening	247	570	400	700	2.00%	714	2.00%	728
02-60-06-53-4480	Water Testing	3,588	4,100	3,600	3,610	2.00%	3,682	2.00%	3,756
02-60-06-53-5300	Advertising/Legal Notice	-	250	500	500	2.00%	510	2.00%	520
02-60-06-53-5350	Dumping Fees	11,409	20,000	13,000	14,500	2.00%	14,790	2.00%	15,086
02-60-06-53-5400	Damage Claims	2,192	2,500	2,300	2,500	2.00%	2,550	2.00%	2,601
	<b>Contractual Services</b>	<b>420,211</b>	<b>408,875</b>	<b>492,281</b>	<b>467,898</b>		<b>438,378</b>		<b>446,031</b>
02-60-06-54-0100	Office Supplies	7,515	1,800	1,500	1,800	2.00%	1,836	2.00%	1,873
02-60-06-54-0200	Gas & Oil	13,485	15,819	16,728	17,230	2.00%	17,575	2.00%	17,926
02-60-06-54-0310	Uniforms	1,242	1,450	1,300	1,475	2.00%	1,505	2.00%	1,535
02-60-06-54-0500	Vehicle Parts	4,606	6,000	6,000	7,000	2.00%	7,140	2.00%	7,283
02-60-06-54-0600	Operating Supplies	32,799	31,700	30,000	21,700	2.00%	22,134	2.00%	22,577
02-60-06-54-1300	Postage	7,049	10,210	8,500	9,400	2.00%	9,588	2.00%	9,780
02-60-06-54-2200	Water from Chicago	1,235,717	1,475,000	1,280,000	1,600,000	11.00%	1,776,000	4.00%	1,847,040
	<b>Materials &amp; Supplies</b>	<b>1,302,413</b>	<b>1,541,979</b>	<b>1,344,028</b>	<b>1,658,605</b>		<b>1,835,777</b>		<b>1,908,013</b>
	IEPA Loan Principal	-	-	-	-		508,113		520,895
	IEPA Loan Interest	-	-	-	-		321,844		309,062
02-60-06-56-0070	Series 08B Principal	-	145,000	145,000	150,000		155,000		160,000
02-60-06-56-0071	Series 08B Interest	38,805	35,005	35,005	30,755		25,730		20,150
	<b>Debt Service</b>	<b>38,805</b>	<b>180,005</b>	<b>180,005</b>	<b>180,755</b>		<b>1,010,687</b>		<b>1,010,107</b>
02-60-06-57-5013	Transfer to CERF	-	70,384	70,386	73,618	2.00%	75,090	2.00%	76,592
02-60-06-55-0010	Depreciation	180,525	192,000	185,941	191,520	2.00%	195,350	2.00%	199,257
02-60-06-550050	Gain/Loss on Disposal of Assets	-	-	-	-		-		-
	<b>Depreciation/Gain/Loss</b>	<b>180,525</b>	<b>192,000</b>	<b>185,941</b>	<b>191,520</b>		<b>195,350</b>		<b>199,257</b>
<b>Total Operating Expenses including Depreciation</b>		<b>2,836,391</b>	<b>3,274,353</b>	<b>3,166,149</b>	<b>3,487,781</b>		<b>4,488,288</b>		<b>4,600,305</b>
02-60-06-55-0500	Building Improvements	17,254	16,000	77,800	48,500		126,500		79,000
02-60-06-55-1150	Sewer System Improvements	86,803	100,000	210,000	1,155,000		12,085,000		85,000
02-60-06-55-1300	Water Distribution System	15,435	489,000	407,000	632,000		303,000		316,000
02-60-06-55-1400	Meter Replacement Program	23,916	25,000	25,000	21,000		26,000		16,000
02-60-06-55-9100	Street Improvements	88,907	89,440	104,000	60,000		65,000		95,000
	<b>Capital Outlay</b>	<b>232,315</b>	<b>719,440</b>	<b>823,800</b>	<b>1,916,500</b>		<b>12,605,500</b>		<b>591,000</b>
Total	Water & Sewer Fund	3,068,706	3,993,793	3,989,949	5,404,281		17,093,788		5,191,305
Total Rev over Total Exp excluding Depreciation (Impact on Cash and Investments)		616,451	(9,912)	(203,345)	(856,547)		1,131,586		180,728
Operating Rev over Operating Exp incl Depreciation (Impact on Net Assets)		668,241	517,528	434,514	868,433		541,736		572,471
Cash/Investments		1,143,926	1,134,014	940,581	84,034		1,215,620		1,396,348
% of subsequent year's operating expenses		34.94%	32.51%	26.97%	1.87%		26.42%		30.35%
Ending Operating Reserve		818,588	871,945	871,945	84,034		1,105,804		1,122,066
Ending Capital Reserve		325,338	262,069	68,636	-		109,816		274,282

## Pension Trust Funds

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

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

# Police Pension Fund

## BUDGET SNAPSHOT

CONTRIBUTIONS / INVESTMENT INCOME			
FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
\$ 2,343,256	\$ 2,198,888	\$ 2,461,241	\$ 2,706,196

EXPENDITURES (DEDUCTIONS)			
FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
\$ 1,771,325	\$ 1,924,925	\$ 1,931,508	\$ 2,066,489

NET ASSETS		
April 30, 2013 ACTUAL	April 30, 2014 PROJECTED	April 30, 2015 PROJECTED
\$ 19,597,572	\$ 20,127,305	\$ 20,767,012

## DESCRIPTION

This program provides funding for the Police Pension Fund as mandated by State law. The River Forest Police Pension Fund provides retirement and disability benefits in accordance with criteria outlined under the state statutes and covers only personnel employed as sworn police officers by the Village of River Forest. The Pension Board is responsible for the investments and payouts from the fund.

Employees attaining the age of 50 or more with 20 or more years of creditable service are entitled to receive an annual retirement benefit of 2.5% of final salary for each year of service up to 30 years, to a maximum 75% of such salary. The monthly pension of a covered employee is subject to automatic annual increases, calculated at a rate of 3% of the amount of the pension payable at the time of the increase.

## BUDGET ANALYSIS

Income for this fund is from participating employees' contributions of 9.91% of the salaries as specified by State regulations and interest income from investment of assets. The employer's share is shown as a contribution from the General Fund and is included in the Police Department (Division 40) employee benefit expense. An independent actuarial study is used to determine the amount of the employer's contribution. The Village's 2015 contribution of \$1,079,777 reflects the amount of property tax revenues expected to be levied during the fiscal year. The 2014 property tax levy, which is collected in calendar year 2015, will be based on an actuarial analysis that incorporated changes arising from the development of a new written pension funding policy. The Village Board and Police and Firefighters Pension Boards are holding joint meetings to discuss the elements of a pension funding policy and to develop an optimum funding policy. The employer contribution budgeted in FY 2015 anticipates an increase as a result of this policy. The 2013 property tax levy incorporated a change from the 1971 mortality table to the 2000 mortality table to more accurately reflect expected lifespans. Since the Police Pension Fund is a defined benefit plan, the expenditures budget is reflective of the actual pension benefit payments to be made in FY 2015.



Village of River Forest  
Budget Detail By Account  
Fiscal Year 2015 Budget

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	CHG FY 2014-2015	% CHANGE
<b>09</b>	<b>Police Pension Fund</b>							
09-00-00-45-5100	Interest	484,542	436,828	375,000	394,878	395,000	20,000	5.33%
09-00-00-45-5150	Dividend Income	-	-	-	-	-	-	
09-00-00-45-5200	Net Change in Fair Value	(155,551)	1,158,770	620,000	987,302	956,586	336,586	54.29%
	<b>Interest</b>	<b>328,991</b>	<b>1,595,598</b>	<b>995,000</b>	<b>1,382,180</b>	<b>1,351,586</b>	<b>356,586</b>	<b>35.84%</b>
09-00-00-46-6410	Miscellaneous Revenue	500	-	-	-	-	-	
09-00-00-46-7400	Purchase of Pension Time	-	-	-	-	-	-	
	<b>Miscellaneous</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
09-00-00-41-1100	Employer Contribution	1,002,767	504,437	941,350	835,992	1,079,777	138,427	14.71%
09-00-00-46-7350	Employee Contribution	229,497	243,221	262,538	243,069	274,833	12,295	4.68%
	<b>Grants &amp; Contributions</b>	<b>1,232,264</b>	<b>747,658</b>	<b>1,203,888</b>	<b>1,079,061</b>	<b>1,354,610</b>	<b>150,722</b>	<b>12.52%</b>
	<b>Total Revenue</b>	<b>1,561,755</b>	<b>2,343,256</b>	<b>2,198,888</b>	<b>2,461,241</b>	<b>2,706,196</b>	<b>507,308</b>	<b>23.07%</b>
09-00-00-52-6100	Pensions	1,661,715	1,706,886	1,832,266	1,830,450	1,959,049	126,783	6.92%
09-00-00-52-6150	Pension Refund	-	-	-	5,188	-	-	
	<b>Benefits</b>	<b>1,661,715</b>	<b>1,706,886</b>	<b>1,832,266</b>	<b>1,835,638</b>	<b>1,959,049</b>	<b>126,783</b>	<b>6.92%</b>
09-00-00-53-0300	Audit Services	1,625	2,090	1,859	3,375	3,525	1,666	89.62%
09-00-00-53-0350	Actuarial Services	3,050	2,500	3,750	2,250	2,500	(1,250)	-33.33%
09-00-00-53-0360	Payroll Services	16,260	14,815	24,400	22,965	23,365	(1,035)	-4.24%
09-00-00-53-0380	Consulting Services	34,280	17,055	32,000	44,000	46,000	14,000	43.75%
09-00-00-53-0420	Legal Services	4,196	3,599	10,000	5,500	10,000	-	0.00%
09-00-00-53-2100	Bank Fees	273	-	800	700	800	-	0.00%
09-00-00-53-4100	Training	-	1,860	4,000	2,000	4,000	-	0.00%
09-00-00-53-4250	Travel & Meeting	2,536	964	2,000	3,000	3,000	1,000	50.00%
09-00-00-53-4300	Dues & Subscriptions	775	775	4,800	4,900	5,200	400	8.33%
09-00-00-53-4400	Medical & Screening	1,300	2,650	1,950	1,180	1,950	-	0.00%
09-00-00-53-5300	Advertising/Legal Notice	-	-	100	-	100	-	0.00%
09-00-00-54-3100	Misc Expenditures	3,470	18,131	7,000	6,000	7,000	-	0.00%
	<b>Contractual Services</b>	<b>67,765</b>	<b>64,439</b>	<b>92,659</b>	<b>95,870</b>	<b>107,440</b>	<b>14,781</b>	<b>15.95%</b>
	<b>Total Expenditures</b>	<b>1,729,480</b>	<b>1,771,325</b>	<b>1,924,925</b>	<b>1,931,508</b>	<b>2,066,489</b>	<b>141,564</b>	<b>7.35%</b>
	<b>Excess/Deficiency</b>	<b>(167,725)</b>	<b>571,931</b>	<b>273,963</b>	<b>529,733</b>	<b>639,707</b>		

# Fire Pension Fund

## BUDGET SNAPSHOT

CONTRIBUTIONS / INVESTMENT INCOME			
FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
\$ 1,753,650	\$ 1,656,111	\$ 1,981,091	\$ 2,040,244

EXPENDITURES (DEDUCTIONS)			
FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
\$ 1,245,505	\$ 1,387,231	\$ 1,293,359	\$ 1,482,577

NET ASSETS		
April 30, 2013 ACTUAL	April 30, 2014 PROJECTED	April 30, 2015 PROJECTED
\$ 13,998,084	\$ 14,685,816	\$ 15,243,483

## 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 2015 contribution of \$887,920 reflects the amount of property tax revenues expected to be levied during the fiscal year. The 2014 property tax levy, which is collected in calendar year 2015, will be based on an actuarial analysis that incorporated changes arising from the development of a new written pension funding policy. The Village Board and Police and Firefighters Pension Boards are holding joint meetings to discuss the elements of a pension funding policy and to develop an optimum funding policy. The employer contribution budgeted in FY 2015 anticipates as increase as a result of this policy. The 2013 property tax levy incorporated a change from the 1971 mortality table to the 2000 mortality table to more accurately reflect expected lifespans. Since the Firefighters' Pension Fund is a defined benefit plan, the expenditures budget is reflective of the actual pension benefit payments to be made in FY 2015.

Village of River Forest  
Budget Detail By Account  
Fiscal Year 2015 Budget

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET	CHG FY 2014-2015	% CHANGE
<b>10</b>	<b>Fire Pension Fund</b>							
10-00-00-45-5100	Interest/Dividends	233,053	264,792	220,000	286,112	285,000	65,000	29.55%
10-00-00-45-5200	Net Change in Fair Value	(210,514)	807,912	423,168	805,503	650,260	227,092	53.66%
	<b>Interest</b>	<b>22,539</b>	<b>1,072,704</b>	<b>643,168</b>	<b>1,091,615</b>	<b>935,260</b>	<b>292,092</b>	<b>45.41%</b>
10-00-00-46-7355	Donations	-	30	-	-	-	-	
10-00-00-46-7360	Repayment to Pension Fund	-	-	-	-	-	-	
	<b>Miscellaneous</b>	<b>-</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
10-00-00-41-1100	Employer Contribution	632,528	496,178	819,396	704,145	887,920	68,524	8.36%
10-00-00-46-7350	Employee Contribution	177,936	184,739	193,547	185,331	217,064	23,517	12.15%
	<b>Grants &amp; Contributions</b>	<b>810,464</b>	<b>680,917</b>	<b>1,012,943</b>	<b>889,476</b>	<b>1,104,984</b>	<b>92,041</b>	<b>9.09%</b>
	<b>Total Revenue</b>	<b>833,003</b>	<b>1,753,650</b>	<b>1,656,111</b>	<b>1,981,091</b>	<b>2,040,244</b>	<b>384,133</b>	<b>23.19%</b>
10-00-00-52-6100	Pensions	1,141,620	1,183,739	1,315,566	1,217,588	1,386,679	71,113	5.41%
10-00-00-52-6150	Pension Refund	-	-	-	-	-	-	
	<b>Benefits</b>	<b>1,141,620</b>	<b>1,183,739</b>	<b>1,315,566</b>	<b>1,217,588</b>	<b>1,386,679</b>	<b>71,113</b>	<b>5.41%</b>
10-00-00-53-0300	Audit Services	3,275	3,390	3,390	2,825	2,898	(492)	-14.51%
10-00-00-53-0350	Actuarial Services	-	-	2,750	2,000	2,250	(500)	-18.18%
10-00-00-53-0360	Payroll Services	-	-	-	11,250	11,750	11,750	
10-00-00-53-0380	Consulting Services	51,470	50,987	54,000	49,000	63,800	9,800	18.15%
10-00-00-53-0420	Legal Services	-	-	2,500	1,000	2,500	-	0.00%
10-00-00-53-2100	Bank Fees	299	2,895	175	1,200	750	575	328.57%
10-00-00-53-4100	Training	-	400	3,000	800	3,000	-	0.00%
10-00-00-53-4250	Travel & Meeting	550	525	1,000	600	1,000	-	0.00%
10-00-00-53-4300	Dues & Subscriptions	3,292	3,548	3,800	3,473	3,800	-	0.00%
10-00-00-53-4400	Medical & Screening	-	-	500	500	500	-	0.00%
10-00-00-53-5300	Advertising/Legal Notice	41	13	50	13	50	-	0.00%
10-00-00-54-1300	Postage	73	10	100	10	100	-	0.00%
10-00-00-54-3100	Misc Expenditures	-	(2)	400	3,100	3,500	3,100	775.00%
	<b>Contractual Services</b>	<b>59,000</b>	<b>61,766</b>	<b>71,665</b>	<b>75,771</b>	<b>95,898</b>	<b>24,233</b>	<b>33.81%</b>
	<b>Total Expenditures</b>	<b>1,200,619</b>	<b>1,245,505</b>	<b>1,387,231</b>	<b>1,293,359</b>	<b>1,482,577</b>	<b>95,346</b>	<b>6.87%</b>
	<b>Excess/Deficiency</b>	<b>(367,617)</b>	<b>508,145</b>	<b>268,880</b>	<b>687,732</b>	<b>557,667</b>		

# River Forest Public Library

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

## BUDGET SNAPSHOT

REVENUES			
FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
\$ 1,218,534	\$ 1,260,000	\$ 1,260,000	\$ 1,282,000

EXPENDITURES			
FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
\$ 1,310,780	\$ 1,260,000	\$ 1,260,000	\$ 1,282,000

## DESCRIPTION

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

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

## BUDGET ANALYSIS

The Library budget is projected to increase by \$22,000, which is a 1.7% increase.

**Village of River Forest  
Budget Detail By Account  
Fiscal Year 2015 Budget**

	<b>FY 2012 ACTUAL</b>	<b>FY 2013 ACTUAL</b>	<b>FY 2014 BUDGET</b>	<b>FY 2014 PROJECTED</b>	<b>FY 2015 BUDGET</b>	<b>\$CHNG FY14/15</b>	<b>% CHNG FY14/15</b>
<b>RIVER FOREST PUBLIC LIBRARY</b>							
<b>REVENUES</b>							
<b>Taxes</b>							
Property Taxes	\$ 1,120,874	\$ 1,126,284	\$ 1,166,792	\$ 1,166,792	\$ 1,195,963	\$ 29,171	2.50%
Replacement Taxes	17,857	15,082	12,800	12,800	12,800	-	0.00%
Total Taxes	1,138,731	1,141,366	1,179,592	1,179,592	1,208,763	29,171	2.47%
<b>Charges for Services</b>							
Ask Program	668	8,025	8,858	8,858	7,182	(1,676)	-18.92%
DVD Rentals	10,369	9,555	6,500	6,500	-	(6,500)	-100.00%
Lost Books	-	2,773	3,000	3,000	3,000	-	0.00%
Book Sales	1,078	1,206	1,200	1,200	1,200	-	0.00%
Copy Machine Revenues	-	2,908	2,600	2,600	1,700	(900)	-34.62%
Total Charges for Services	12,115	24,467	22,158	22,158	13,082	(9,076)	-40.96%
<b>Fines</b>							
Fines	22,305	21,212	21,350	21,350	18,000	(3,350)	-15.69%
<b>Interest</b>							
Interest Earned	12,125	10,376	7,300	7,300	7,290	(10)	-0.14%
<b>Miscellaneous</b>							
Grants/Donations	20,655	19,857	29,000	29,000	34,265	5,265	18.16%
Miscellaneous	6,392	1,256	600	600	600	-	0.00%
Total Miscellaneous	27,047	21,113	29,600	29,600	34,865	5,265	17.79%
<b>Total Revenues</b>	<b>1,212,323</b>	<b>1,218,534</b>	<b>1,260,000</b>	<b>1,260,000</b>	<b>1,282,000</b>	<b>22,000</b>	<b>1.75%</b>
<b>EXPENDITURES</b>							
<b>Personal Services</b>							
Salaries	546,183	554,708	580,000	580,000	600,000	20,000	3.45%
Total Personal Services	546,183	554,708	580,000	580,000	600,000	20,000	3.45%
<b>Employee Benefits</b>							
Health Insurance	26,577	30,930	35,000	35,000	30,000	(5,000)	-14.29%
FICA/Medicare	40,639	41,377	42,000	42,000	42,000	-	0.00%
IMRF Pension	42,637	50,249	50,000	50,000	56,000	6,000	12.00%
Total Employee Benefits	109,853	122,556	127,000	127,000	128,000	1,000	0.79%
<b>Contractual Services</b>							
Payroll Services	2,952	2,958	3,200	3,200	3,400	200	6.25%
Staff Training	2,903	1,596	2,000	2,000	2,000	-	0.00%
Membership Dues	6,273	6,537	7,000	7,000	7,000	-	0.00%
Professional Development	6,263	6,698	6,000	6,000	6,000	-	0.00%

**Village of River Forest  
Budget Detail By Account  
Fiscal Year 2015 Budget**

	<b>FY 2012 ACTUAL</b>	<b>FY 2013 ACTUAL</b>	<b>FY 2014 BUDGET</b>	<b>FY 2014 PROJECTED</b>	<b>FY 2015 BUDGET</b>	<b>\$CHNG FY14/15</b>	<b>% CHNG FY14/15</b>
<b>RIVER FOREST PUBLIC LIBRARY</b>							
Advertising	-	150	2,200	2,200	2,000	(200)	
Other Programs	17,060	19,519	24,200	24,200	25,100	900	3.72%
ASK Programs	2,733	7,790	8,858	8,858	7,182	(1,676)	-18.92%
Tech Support Services	18,720	20,250	22,000	22,000	22,000	-	0.00%
Automation-Swan/Rails	23,902	25,675	24,000	24,000	24,000	-	0.00%
Professional Services	18	-	-	-	600	600	
Consulting/Legal	3,281	3,773	2,000	2,000	2,000	-	
Auditing	2,020	3,392	3,800	3,800	3,400	(400)	-10.53%
Copier Lease & Maintenance	8,505	8,843	4,500	4,500	5,000	500	11.11%
Automation - Subscription	33,803	32,668	28,000	28,000	24,000	(4,000)	-14.29%
Liability Insurance	26,651	24,059	28,000	28,000	23,000	(5,000)	
Maintenance - Service	27,936	32,141	36,392	36,392	40,000	3,608	9.91%
Utilities	7,984	8,616	8,750	8,750	10,500	1,750	20.00%
Strategic Initiatives	15,473	24,341	25,000	25,000	36,000	11,000	44.00%
Total Contractual Services	206,477	229,006	235,900	235,900	243,182	7,282	3.09%
<b>Commodities</b>							
Printing	5,910	6,500	6,500	6,500	6,000	(500)	-7.69%
Inter-Library Expenses	319	497	600	600	-	(600)	-100.00%
Postage	1,930	3,212	3,400	3,400	3,400	-	0.00%
Telephone/Internet	10,227	17,261	20,000	20,000	16,000	(4,000)	-20.00%
Books	56,568	58,191	61,500	61,500	65,000	3,500	5.69%
Periodicals	10,956	9,892	7,100	7,100	7,100	-	0.00%
Online E Content	-	21,727	25,000	25,000	23,000	(2,000)	
Audio/Visual	40,479	34,040	40,000	40,000	43,000	3,000	7.50%
Office Supplies	5,202	4,450	4,400	4,400	4,200	(200)	-4.55%
Library Supplies	4,771	6,752	6,400	6,400	6,200	(200)	-3.13%
Copier Supplies	2,426	2,262	3,500	3,500	3,200	(300)	-8.57%
Building Materials and Supplies	4,464	6,229	6,200	6,200	6,500	300	
Misc Expenditures	1,452	3,541	2,500	2,500	2,500	-	0.00%
Total Commodities	144,704	174,554	187,100	187,100	186,100	(1,000)	-0.53%
<b>Capital Outlay</b>							
Furniture & Equipment	5,646	8,254	4,000	4,000	3,000	(1,000)	-25.00%
Equipment Technology	16,110	10,911	9,000	9,000	10,000	1,000	11.11%
Capital Reserve	-	-	59,000	59,000	60,879	1,879	
Building Improvements	416,794	210,791	58,000	58,000	50,839	(7,161)	-12.35%
Total Capital Outlay	438,550	229,956	130,000	130,000	124,718	5,282	-4.06%
<b>Total Expenditures</b>	<b>\$ 1,445,767</b>	<b>\$ 1,310,780</b>	<b>\$ 1,260,000</b>	<b>\$ 1,260,000</b>	<b>\$ 1,282,000</b>	<b>\$ 22,000</b>	<b>1.75%</b>

## **Jurisdictional Statistics**

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



# Size, Development and Infrastructure

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

## Population

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

## 2010 Census Highlights

Total housing units	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

2007	\$179,968,785
2008	\$177,431,561
2009	\$158,420,269
2010	\$155,416,508
2011	\$160,051,009
2012	\$167,237,141

# Property Tax Rates

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

Last Ten Levy Years

Tax Levy Year	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Calendar Year Collected	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>Village of River Forest</b>	<b>1.175</b>	<b>1.051</b>	<b>0.840</b>	<b>0.820</b>	<b>0.880</b>	<b>0.965</b>	<b>0.979</b>	<b>0.948</b>	<b>1.102</b>	<b>1.116</b>	<b>1.042</b>
School Districts	7.467	6.960	5.665	5.502	5.843	6.234	6.061	5.562	6.028	5.910	5.612
Cook County	0.531	0.462	0.423	0.394	0.415	0.446	0.500	0.593	0.593	0.630	0.690
Park District	0.279	0.249	0.209	0.255	0.317	0.357	0.363	0.354	0.418	0.426	0.386
Water Reclamation	0.370	0.320	0.274	0.261	0.252	0.263	0.284	0.315	0.347	0.361	0.371
Public Library - Village Component Unit	0.218	0.195	0.155	0.151	0.161	0.176	0.179	0.173	0.204	0.206	0.199
Township	0.104	0.093	0.075	0.078	0.084	0.093	0.095	0.093	0.109	0.111	0.115
Other (1)	0.078	0.097	0.062	0.081	0.063	0.077	0.074	0.030	0.073	0.113	0.079
<b>Total- all purposes</b>	<b>10.222</b>	<b>9.427</b>	<b>7.703</b>	<b>7.542</b>	<b>8.015</b>	<b>8.611</b>	<b>8.535</b>	<b>8.068</b>	<b>8.874</b>	<b>8.873</b>	<b>8.494</b>
<b>Share of total tax rate levied for the Village of River Forest</b>	<b>11.49%</b>	<b>11.15%</b>	<b>10.90%</b>	<b>10.87%</b>	<b>10.98%</b>	<b>11.21%</b>	<b>11.47%</b>	<b>11.75%</b>	<b>12.42%</b>	<b>12.58%</b>	<b>12.27%</b>

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			
2012					1.175	529,450,956
2011					1.051	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

**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](http://www.cookcountyclerk.com/tsd/taxagencyreports)

# Top Ten Principal Property Taxpayers

Taxpayer	Type of Business	2012 Levy Year	
		Equalized Assessed Valuation	Percentage of Total Equalized Assessed Valuation
River Forest Town Center One	Retail Center	11,876,894	2.24%
Vanguard Health Systems	Medical Center	4,660,306	0.88%
Albertson's (Jewel	Retail Grocery Store	4,238,319	0.80%
River Forest Town Center Two	Retail Center	3,165,261	0.60%
Jack Strand	Retail Center	1,527,108	0.29%
Mid America Asset Mgmt	Vacant Property	1,385,922	0.26%
Kirk Eye Center	Vision Care Center	1,191,813	0.23%
BBD LLC	Retail Center	1,143,105	0.22%
Harry Langer, LLC	Retail Drug Store	995,857	0.19%
River Forest Tennis Club	Recreation	944,059	0.18%
Totals		<u>\$ 31,128,644</u>	<u>5.88%</u>

Data Source:

Office of County Clerk

# Capital Improvement Program

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

A summary of the 2015 – 2019 Five Year Capital Improvement Program is contained in this section. Detailed information on those capital items included in the 2015 Budget and the impact those items have on the 2015 operating Budget are included. The complete plan is a separate document that contains descriptions of all items contained in the plan.

## **Village of River Forest**

### **Five Year Capital Improvement Program**

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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:

#### **Buildings and Improvements**

#### **3 Facilities**

Village facilities include Village Hall which houses Administration, Finance, Building, Police, and Fire operations, the Public Works Village Yard which is located in a separate facility and the Water Pumping Station.

#### **Vehicles**

#### **45 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 2015 provides a picture of the vehicle, historical cost and repair information, a description of how the vehicle is used, and its life expectancy.

#### **Equipment**

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

#### **Information Technology**

#### **38 computers and 7 servers**

The Village completed a comprehensive study of its Information Technology System in FY 2012. Recommendations from the study are incorporated into the five-year CIP including replacement computers, laptops, servers (physical and virtual), disk space expansion, disaster recovery improvements, and network enhancements.

#### **Streets, Sidewalks, Alleys**

#### **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) revenues.

**Water and Sewer Improvements****73.32 miles of sewer and water mains**

The Village annually budgets for the maintenance and repair of the sewer system, including sewer lining, rehab and main repairs. The Village has recently begun the North Side Sewer Separation Project in order to alleviate flooding on the Village's North Side (Thatcher to Harlem and Division to North). This project will create a new, separate storm water utility to significantly reduce the risk of flooding in this area.

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 recommended 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.

Equipment improvements at the Water Pumping Station can be found in this section.

## **Village of River Forest**

### **Financing the Five Year Capital Improvement Program**

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The Five Year Capital Improvement Program (CIP) is financed through the following Village funds or particular revenue sources. The individual project sheet will indicate when the project is intended to be financed by a particular revenues source, such as a grant, within the fund. The proposed 2015 funding levels for each fund or source can be found below.

#### **General Fund** **\$317,000**

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

#### **Motor Fuel Tax (MFT)** **\$252,000**

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

#### **Water & Sewer Fund** **\$1,934,500**

The Water and Sewer Fund includes the following revenue sources which assist in funding capital improvements: residential water and sewer charges and interest income. The Village has applied for a loan through the IEPA to fund the North Side Sewer Project. The proceeds from the IEPA loan will be reported in the Water and Sewer Fund.

#### **Capital Equipment Replacement Fund (CERF)** **\$614,425**

The Capital Equipment Replacement Fund (CERF) is a capital projects fund where Administration, Police, Fire and Public Works Departments set aside funds each year for the eventual replacement of existing equipment and vehicles, and to avoid significant fluctuations in the operating budget from one year to the next. Revenues are provided by transfers from the General and Water and Sewer Fund. Proceeds from the Assistance to Firefighters Grant are also included in this Fund. The Village has applied for this grant and it is intended to finance 95% of the cost of 18 Self-Contained Breathing Apparatus.

#### **Water & Sewer - CERF Fund** **38,000**

The Water & Sewer - CERF Fund is part of the above mentioned CERF, only this portion is funded from Water & Sewer revenues and provides for the eventual replacement of Public Works vehicles utilized for sewer and water functions.

#### **Capital Improvements Fund** **\$1,273,410**

The Capital Improvements Fund is used to account for improvements to buildings, parking lots, municipal lighting systems, alleys, and streets. Revenues sources include Red Light Camera Revenue, Parking Lot Fees, special service area taxes, ITEP and IGIG Grants and transfers from other funds.



## **Grant Revenues**

The Village encourages all departments to seek and apply for grant funding that are in the best interests of the Village for capital projects, equipment and program needs. The Village has been awarded two grants to be used in 2015. An Illinois Environmental Protection Agency (IEPA) Illinois Green Infrastructure Grant (IGIG) to fund green alley improvements for the northeast portion of the Village and an Illinois Transportation Enhancement Program (ITEP) Grant for Madison Avenue streetscape improvements. Both of these grants are reported in the Capital Improvements Fund. In addition, the Village has applied for the Assistance to Firefighters Grant (AFG) to be used towards the purchase of 18 Self-Contained Breathing Apparatus. If awarded, this grant will be recorded in the CERF Fund.

**Village of River Forest, Illinois**  
**Five Year Capital Improvement Program**  
**Fiscal Year 2015 Budget**

CATEGORY	Fiscal Year					Five Year Total
	2015	2016	2017	2018	2019	
<b>Buildings and Improvements</b>	319,940	125,600	373,420	110,000	130,000	1,058,960
<b>Vehicles</b>	338,590	414,818	881,990	437,826	87,148	2,160,372
<b>Equipment</b>	239,195	295,650	71,800	-	120,000	726,645
<b>Information Technology</b>	57,000	24,500	15,000	61,000	7,500	165,000
<b>Streets, Sidewalks &amp; Alleys</b>	1,642,610	652,400	1,432,290	1,247,290	707,200	5,681,790
<b>Water and Sewer Improvements</b>	1,832,000	12,540,000	479,000	477,000	427,500	15,755,500
<b>Totals - All Categories</b>	<b>4,429,335</b>	<b>14,052,968</b>	<b>3,253,500</b>	<b>2,333,116</b>	<b>1,479,348</b>	<b>25,548,267</b>

PROPOSED FUNDING SOURCE	Fiscal Year					Five Year Total
	2015	2016	2017	2018	2019	
<b>General Fund</b>	317,000	254,500	250,000	311,000	262,500	1,395,000
<b>Motor Fuel Tax Fund</b>	252,000	220,000	480,000	300,000	300,000	1,552,000
<b>Water and Sewer Fund</b>	1,934,500	12,618,500	609,000	559,000	512,500	16,233,500
<b>CERF-General Fund</b>	614,425	667,568	902,210	419,326	207,148	2,810,677
<b>CERF-Water and Sewer</b>	38,000	65,000	80,000	18,500	-	201,500
<b>Capital Improvements Fund</b>	1,273,410	227,400	932,290	725,290	197,200	3,355,590
<b>Totals</b>	<b>4,429,335</b>	<b>14,052,968</b>	<b>3,253,500</b>	<b>2,333,116</b>	<b>1,479,348</b>	<b>25,548,267</b>

Village of River Forest, Illinois  
Five Year Capital Improvement Program  
Buildings and Improvements  
Fiscal Year 2015 Budget

	Fiscal Year					Five Year Total	Funding Source
	2015	2016	2017	2018	2019		
Police							
Firing Range Rehab	74,640	22,100	28,420	-	-	125,160	CERF
Village Hall							
Village Hall Improvements	35,300	-	125,000	25,000	40,000	225,300	CIF
Public Works							
Garage Improvements	167,500	85,000	185,000	73,000	75,000	585,500	CIF
Pumping Station Improvements	42,500	18,500	35,000	12,000	15,000	123,000	WS
Total	319,940	125,600	373,420	110,000	130,000	1,058,960	

Proposed Funding Source	Fiscal Year					Five Year Total
	2015	2016	2017	2018	2019	
Water and Sewer Fund (WS)	42,500	18,500	35,000	12,000	15,000	123,000
CERF-General Fund (CERF)	74,640	22,100	28,420	-	-	125,160
Capital Improvement Fund (CIF)	202,800	85,000	310,000	98,000	115,000	810,800
<b>Totals</b>	<b>319,940</b>	<b>125,600</b>	<b>373,420</b>	<b>110,000</b>	<b>130,000</b>	<b>1,058,960</b>

## ***Buildings and Improvements-Police***

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### **Firing Range Rehab**

		FY 2015	\$ 74,640	CERF
Original Purchase Date	FY 1998	FY 2016	\$ 22,100	CERF
Funding History	N/A	FY 2017	\$ 28,420	CERF



Critical



Recommended



Contingent on Funding

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### **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 FY2015, 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

<b>Repair/Improvement</b>	<b>Estimated Cost</b>	<b>Planned FY</b>
Bullet Trap Conversion	\$ 24, 200	2015
Combat/Protective Wall System	\$ 13,250	2015
Ballistic Ceiling Baffles	\$ 13, 300	2015
Ventilation Direct Digital Control System	\$ 15, 954	2015
Ventilation VFD for Make-Up Air Unit	\$ 2,647	2015
Ventilation Custom Radial Diffusers	\$ 1,764	2015
Ventilation Control Piping and Wiring	\$ 2,275	2015
Ventilation Start Up and Commissioning	\$ 1,250	2015
Range Master Control System	\$ 4,800	2016
Network Interface	\$ 1,300	2016
Rail Repair and Target Encasements	\$ 2,800	2016
Lateral Target with base	\$ 7,250	2016
Target Turners	\$ 2,600	2016
Electronic Enclosures	\$ 3,350	2016
Shooting Stalls	\$ 9,300	2017
Air Filtration Unit	\$ 19,120	2017

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

## ***Buildings and Improvements-Public Works***

<b>Village Hall Improvements</b>	FY 2015	\$35,300	CIF
	FY 2016	\$0	
	FY 2017	\$125,000	CIF
	FY 2018	\$25,000	CIF
	FY 2019	\$40,000	CIF
<input type="checkbox"/> Critical	<input checked="" type="checkbox"/> Recommended	<input type="checkbox"/> Contingent on Funding	

### **Project Description & Justification**

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

In 2013, DTZ (a UGL Company) was contracted to conduct a Facility Condition Assessment (FCA) of the Village Hall (referred to in DTZ's report as the Administration Building). The purpose of the assessment was to evaluate the overall condition of the buildings and sites, and provide information regarding the condition and life expectancy of the major components. The report recommends one project for this facility in FY 2015.

Also in 2013, AKT Peerless conducted a building energy audit (EA) of the Village Hall (including the Police and Fire areas). The purpose of this audit was to evaluate the current energy use in the facility and to identify modifications that will reduce the energy use and/or cost of operating the facility. It is important to note that per the franchise agreements with the utility companies, the Village does not pay for electricity for this facility and is afforded a certain number of therms of natural gas. As a result, the financial impact on the budget would be minimal. Staff recommends three improvements in FY 2015 that offer the highest projected cost savings. According to the report, these improvements would result in a reduction in energy consumption along with an estimated savings of \$11,700 in energy costs annually (if the Village paid for those utilities). The Department of Commerce and Economic Opportunity's Illinois Energy Now Public Sector program offers incentives for all three projects that would reduce the overall cost of each.

The following facility improvements are recommended to be completed **in FY 2015**:

<b><u>Repair/Improvement</u></b>	<b><u>Estimated Cost</u></b>	<b><u>Est. Annual Savings</u></b>
1. FCA - Repair foundation: basement level, adjacent to Fire Dept.		
a. Structural engineer to analyze condition of foundation	\$2,000	
b. Repair damage foundation and eliminate seepage	\$10,000	
2. EA – Reduce lighting output	\$4,000	\$4,600
3. EA – Install variable frequency drive on rooftop units (HVAC)	\$7,400	\$3,100
4. EA – Install motion sensors with daylight override	\$11,900	\$4,000

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

<b><u>Repair/Improvement</u></b>	<b><u>Estimated Cost</u></b>	<b><u>Year</u></b>
1. FCA - Replace roof above 2nd floor	\$125,000	FY 2017
2. FCA - Replace HVAC rooftop unit #3 (above WSCDC)	\$25,000	FY 2018
3. FCA - Resurface parking lot	\$40,000	FY 2019

## 2015 Recommended Project

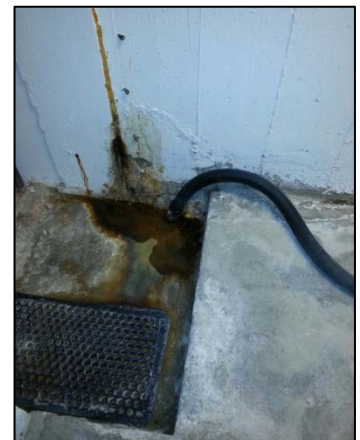
The following is a summary of the improvement that is proposed for FY 2015:

1. Repair foundation: The foundation located in the lower level telephone/electrical room (adjacent to the Fire Dept.) has experienced seepage for many years – particularly during periods of heavy rain. The brickwork above the foundation is experiencing efflorescence deposits that is likely associated with the seepage. Staff proposes to engage a structural engineer to identify the problem and develop a project scope to correct the problem and to avoid continued foundation and water damage to the area.
2. Reduce lighting output: In many areas of the facility, the consultant found light levels 2-6 times (or more) than the recommended lighting levels. This project proposes to install reduced wattage lamps (entails removing and re-using elsewhere approximately 426 32-watt T8 lamps and installing 213 25-watt reduced wattage T8 lamps) and delamp fixtures by 50% (entails removing and re-using elsewhere approximately 213 32-watt T8 lamps - leaving the existing ballast in place).
3. EA – Install variable frequency drive on rooftop units: All three of the rooftop HVAC units utilize Inlet Vortex Dampers to control the flow rate of air in the supply fan. This project would remove or abandon the inlet vortex dampers and replace with Adjustable Speed Drives (ASD) to control airflow, and save substantial amounts of energy while improving flow control. Since Staff is proposing to replace the rooftop unit above WSCDC in FY 2018, this project is therefore recommended for the two units above the Village Hall.
4. Install motion sensors: This project involves installing 21 motion sensors at various locations in the facility (Police and Fire Departments, bathrooms, etc.), and where applicable, installing motion sensors with integral daylight limits which will not turn on the fixture automatically if enough daylight is available to meet recommended light levels.

## Project Alternative

FCA Project: The only alternative is to continue allowing the water to seep into the basement area. The seepage and presence of brick efflorescence will over time contribute to structural failure of the foundation wall and if it fails completely will require more expensive emergency repairs. Approximately 8 years ago, the Village retained a contractor that specializes in waterproofing foundations to assist with this area. The waterproofing reduced the amount of seepage, but did not solve the problem.

EA Projects: 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
None	None

## ***Buildings and Improvements-Public Works***

<b>Public Works Garage Improvements</b>	FY 2015	\$167,500	CIF
	FY 2016	\$85,000	CIF
	FY 2017	\$185,000	CIF
	FY 2018	\$73,000	CIF
	FY 2019	\$75,000	CIF

☒ Critical
 ☐ Recommended
 ☐ Contingent on Funding

### **Project Description & Justification**

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

The property on which the Public Works Garage stands is being considered for redevelopment along with the site directly to the south (former Hines Lumber site). As a result, the Village is exploring options for relocating the Public Works facility and its operations.

If Public Works remains at its current location, the following critical and recommended facility improvements should be completed **in FY 2015**:

<u>Repair/Improvement</u>	<u>Estimated Cost</u>
1. Tuck-pointing, brick restoration, & rebuild parapet wall (& cap)	
a. Structural engineer	\$10,000
b. Construction (critical)	\$75,000
2. Replace gutters and downspouts (critical)	\$2,500
3. Demolish boiler and remove piping (recommended)	\$10,000
4. Install five gas-powered hanging heaters (recommended)	\$55,000
5. Install commercial backflow prevention device (recommended)	\$15,000

If Public Works remains at its current location at 45 Forest Avenue, the following facility improvements are recommended in the **next 2 to 5 years**:

<u>Repair/Improvement</u>	<u>Estimated Cost</u>	<u>Year</u>
1. Resurface parking lot – south and east sides of facility	\$85,000	FY 2016
2. Roof replacement <sup>1</sup>	\$185,000	FY 2017
3. Upgrade interior and exterior lighting systems (to LED)	\$42,000	FY 2018
4. Replace single pane glass windows (26)	\$20,000	FY 2018
5. Replace two overhead garage doors	\$11,000	FY 2018
6. Build new garage addition <sup>2</sup>	\$25,000	FY 2019
7. Replace salt storage shed	\$50,000	FY 2019

<sup>1</sup> 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.

<sup>2</sup> Contingent upon needing additional storage for the Park District's equipment.



## 2015 Recommended Project

The following is a summary of the improvements that are proposed for FY 2015:

1. 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 which has, and will continue to, deteriorate the structural stability of the facility.
2. Replace gutters and downspouts: This project will prevent stormwater runoff from eroding/damaging the existing brick building by transporting and redirecting stormwater away from the facility.
3. Demolish boiler and remove piping: This project involves the demolition and replacement of the boiler with hanging unit heaters. The existing boiler, which provides heat for the garage/apparatus floor area, has recently required repairs involving the replacement of a float switch in the condensate tank. The tank itself is in poor condition and will need to be replaced in the near future along with several small leaks in the steam piping that will need to be repaired. The boiler is also significantly oversized for the size of the facility and uses far more natural gas energy than what is needed. Therefore, the replacement of this unit is recommended.
4. Install four hanging heating units: In conjunction with the removal of the boiler, these natural gas heating units will provide necessary heat to the garage floor/apparatus area more efficiently and with less maintenance than the current system.
5. Install commercial backflow prevention device (per current codes): The garage currently has a fire sprinkler system that incorporates a single check backflow device to prevent the cross contamination of the public water supply by backflow or back siphoning if a sudden drop in pressure were to occur. The current plumbing code requires a Reduced Pressure Detector Assembly (RPDA) which incorporates two forms of backflow protection. Without the RPDA, there is a continued risk of contamination to the Village's water distribution system from the rusty, stagnant water in the fire suppression piping at the Public Works Garage.

## Project Alternative

The alternatives to projects #1 and #2 are either an expensive wall replacement project or delaying the work which will result in further structural damage to the exterior walls. If this deterioration continues, a project involving the replacement of the entire walls, or sections of walls, will be necessary and be significantly more costly and more involved as that work may impact load bearing walls/structures in the facility.

It is anticipated that the boiler will need additional repairs totaling an estimated \$19,000 within the next year or two. Considering the current boiler consumes 2.5 times the energy required to heat the facility, Staff believes that the best alternative is to replace it with more energy efficient hanging unit heaters. The room that houses the boiler could be converted to valuable indoor storage or demolished and converted to outdoor storage.

There is no alternative to installing an RPDA that is intended to protect/prevent cross-contamination to the Village's water distribution system.

## Project Impact

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

## Buildings and Improvements-Public Works

### Pumping Station Improvements

Water & Sewer

FY 2015	\$42,500	WS
FY 2016	\$18,500	WS
FY 2017	\$35,000	WS
FY 2018	\$12,000	WS
FY 2019	\$15,000	WS



Critical



Recommended



Contingent on Funding

### Project Description & Justification

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

In 2013, the Village retained the services of DTZ (a UGL Company) to conduct a Facility Condition Assessment of the Pumping Station. The purpose of the assessment was to evaluate the overall condition of the buildings and sites, and provide information regarding the condition and life expectancy of the major components. The report summarizes the recommended projects involving improvements and maintenance to this facility. Although the CIP identifies major capital projects exceeding \$10,000 in cost, several proposed projects that are individually projected to be less than \$10,000 have been included on this form.

The following critical and recommended facility improvements should be completed **in FY 2015**:

<u>Repair/Improvement</u>	<u>Estimated Cost</u>
1. Remove interior wall efflorescence on 2 <sup>nd</sup> floor ( <i>critical</i> )	
a. Structural engineering & analysis	\$5,000
b. Removal and coating walls (if necessary)	\$30,000
2. Fire & Security Alarm Improvements ( <i>critical</i> )	
a. Install smoke/heat detection system on the 2nd floor	\$1,500
b. Replace leased alarm system equipment	\$6,000

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

<u>Repair/Improvement</u>	<u>Estimated Cost</u>	<u>Year</u>
1. Replace front door	\$10,000	FY2016
2. Paint exterior wooden trim (main building & vent house)	\$3,500	FY2016
3. Replace service walk and vault cover in parkway	\$5,000	FY2016
4. Replace windows (2 <sup>nd</sup> Floor only)	\$35,000	FY2017
5. Replace boiler and radiator heater system	\$12,000	FY2018
6. Replace lower roof	\$15,000	FY2019

## 2015 Recommended Project

The following is a summary of the improvements that are proposed for FY 2015:

1. Investigate/remove interior wall efflorescence (2<sup>nd</sup> Floor interior):

Efflorescence is a powdery deposit of water-soluble salts left on the surface of the brick wall as moisture/water evaporates. This project involves retaining a structural engineer to analyze the efflorescence and removal of the efflorescence and possibly coating the interior walls. If this issue is not remedied, the brick walls on the 2<sup>nd</sup> floor will continue to deteriorate and result in significant future structural repairs to the facility. Efflorescence on the 1<sup>st</sup> floor was addressed approximately eight years ago.



2. Fire & Security Alarm Improvements: The 2<sup>nd</sup> floor and basement levels of the pumping station do not currently contain smoke/heat detection equipment. Due to the importance of this facility, detection devices should be installed and connected to the alarm system.

The Village currently leases radio equipment that transmits alarm signals from an antiquated alarm panel (that interfaces with another antiquated panel with proprietary restrictions) to WSCDC. This proposed project will replace both alarm panels and leased radio equipment (approximately \$1,160 annually). This project will also eliminate the possibility of an alarm signal inadvertently sent to the 3<sup>rd</sup> party alarm monitoring contractor.

### Project Alternative

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

### Project Impact

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

**Village of River Forest, Illinois**  
**Five Year Capital Improvement Program**  
**Vehicles**  
**Fiscal Year 2015 Budget**

<b>Vehicles</b>	<b>Fiscal Year</b>					<b>Five Year</b>
	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>Total</b>
Police	114,590	111,818	121,240	119,326	87,148	554,122
Fire	186,000	59,000	575,750	-	-	820,750
Public Works	38,000	244,000	185,000	318,500	-	785,500
<b>Total</b>	<b>338,590</b>	<b>414,818</b>	<b>881,990</b>	<b>437,826</b>	<b>87,148</b>	<b>2,160,372</b>

<b>Proposed Funding Source</b>	<b>Fiscal Year</b>					<b>Five Year</b>
	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>Total</b>
CERF- General Fund (CERF)	300,590	414,818	836,990	419,326	87,148	2,058,872
CERF- Water and Sewer (CERF-WS)	38,000	-	45,000	18,500	-	101,500
<b>Totals</b>	<b>338,590</b>	<b>414,818</b>	<b>881,990</b>	<b>437,826</b>	<b>87,148</b>	<b>2,160,372</b>

**Village of River Forest, Illinois**  
**Five Year Capital Improvement Program**  
**Vehicles-Police**  
**Fiscal Year 2015 Budget**

Police Department	Year	Veh #	Fiscal Year					Five Year Total	Funding Source
			2015	2016	2017	2018	2019		
Marked Squad Car	2013	1	-	-	41,474	-	-	41,474	CERF
Marked Squad Car	2011	2	39,545	-	-	42,511	-	82,056	CERF
Marked Squad Car	2011	3	39,545	-	-	42,515	-	82,060	CERF
Marked Squad Car	2009	4	-	40,534	-	-	43,574	84,108	CERF
Marked Squad Car	2009	5	-	40,534	-	-	43,574	84,108	CERF
Marked Squad Car	2013	6	-	-	41,474	-	-	41,474	CERF
Community Service Vehicle	2007	10	-	30,750	-	-	-	30,750	CERF
Detectives Vehicle	2011	12	-	-	38,292	-	-	38,292	CERF
Unmarked Surveillance	2012	13	35,500	-	-	-	-	35,500	CERF
Chief's Vehicle	2006	17	-	-	-	34,300	-	34,300	CERF
Patrol	2009	7	These vehicles are replaced with used police vehicles.					-	
Patrol	2006	8						-	
Crime Prevention- Tahoe	2005	9						-	
Deputy Chief's Vehicle	2006	11						-	
Admin Pool Vehicle	2000	14						-	
Dodge Durango	2006	15						-	
School Vehicle	2005	16						-	
Vehicle Equipment Set-Up			-	-	-	-	-	-	
<b>Total</b>			<b>114,590</b>	<b>111,818</b>	<b>121,240</b>	<b>119,326</b>	<b>87,148</b>	<b>554,122</b>	

Proposed Funding Source		Fiscal Year					Five Year Total
		2015	2016	2017	2018	2019	
CERF-General Fund (CERF)		114,590	111,818	121,240	119,326	87,148	554,122
<b>Totals</b>		<b>114,590</b>	<b>111,818</b>	<b>121,240</b>	<b>119,326</b>	<b>87,148</b>	<b>554,122</b>

## Vehicles -Police

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### Marked Squad Car Squad 2

FY 2015	\$39,545	CERF
FY 2018	\$42,511	CERF

☐ Critical      ☒ Recommended      ☐ Contingent on Funding

Make	Ford
Model	Crown Victoria
Year	2011
Cost	\$34,000
Useful Life	3 yrs
Current Life	3 yrs

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### Project Description & Justification

An estimated cost of \$39,545 to replace Squad #2. 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. Estimated mileage at time of replacement: 34,000

### Vehicle Description

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

Breakdown/Repairs FY 2011-2014	
Number of Breakdowns/Repairs as of Nov. 2013	10
Average Repair Cost	\$201.41

### 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

## Vehicles - Police

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### Marked Squad Car Squad 3

FY 2015	\$39,545	CERF
FY 2018	\$42,515	CERF

☐ Critical      ☒ Recommended      ☐ Contingent on Funding

<i>Make</i>	Ford
<i>Model</i>	Crown Victoria
<i>Year</i>	2011
<i>Cost</i>	\$34,000
<i>Useful Life</i>	3 yrs
<i>Current Life</i>	3 yrs

---

### Project Description & Justification

An estimated cost of \$39,545 to replace Squad #3. 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.

### 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. Estimated mileage at time of replacement: 75,000.

Breakdown/Repairs FY 2011-2014	
Number of Breakdowns/Repairs as of Nov. 2013	25
Average Repair Cost	\$137.65

### 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

## Vehicles - Police

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### Ford Explorer PUV Squad 13

FY 2015

\$35,500

CERF

☐

Critical

☒

Recommended

☐

Contingent on Funding

*Make* Ford  
*Model* Explorer PUV  
*Year* 2012  
*Cost* \$31,500  
*Useful Life* 5 yrs  
*Current Life* 2 yrs

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### Project Description & Justification

An estimated cost of \$35,500 to replace unit #13. An estimated cost of the vehicle incorporates an all-wheel drive (AWD) SUV, \$8,000 for covert equipment and installation, including hidden light emitting diode (LED) emergency lights, radio antennae's, and miscellaneous items needed to facilitate the installation of major components.

### Vehicle Description

This is an unmarked police unit used daily for tactical patrol and covert surveillance. The unit is equipped with a laptop computer and car radios. Depending on the condition of the vehicle at replacement time, this vehicle could be offered to Public Works as a replacement for their engineer department or offered for sale at auction. Estimated mileage at time of replacement: 50,000.

Breakdown/Repairs 2012-2013	
Number of Breakdowns/Repairs as of Nov. 2013	4
Average Repair Cost	\$95.48

### Project Alternative

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

### Operational Impact

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

### Project Impact

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



**Village of River Forest, Illinois**  
**Five Year Capital Improvement Program**  
**Vehicles-Fire**  
**Fiscal Year 2015 Budget**

Fire Department	Year	Veh #	Fiscal Year					Five Year Total	Funding Source
			2015	2016	2017	2018	2019		
Chief's Vehicle	2007	200	-	24,000	-	-	-	24,000	CERF
Ambulance	2006	214	186,000	-	-	-	-	186,000	CERF
Administrative Vehicle	2006	218	-	35,000	-	-	-	35,000	CERF
Pumper	1992	226	-	-	550,000	-	-	550,000	CERF
Deputy Chief's Vehicle	2011	201	-	-	25,750	-	-	25,750	CERF
Pumper	2001	222	Scheduled for replacement in 2022					-	CERF
Ambulance	1999	224	Vehicle is a reserve unit replaced with Ambulance #214					-	
Pool Vehicle	1999	299	Vehicle replaced with Chief's Vehicle #200					-	
105' Aerial Quint	2013	219	Scheduled for replacement in 2034						
<b>Total</b>			<b>186,000</b>	<b>59,000</b>	<b>575,750</b>	-	-	<b>820,750</b>	

Proposed Funding Source		Fiscal Year					Five Year Total
		2015	2016	2017	2018	2019	
CERF-General Fund (CERF)		186,000	59,000	575,750	-	-	<b>820,750</b>
<b>Totals</b>		<b>186,000</b>	<b>59,000</b>	<b>575,750</b>	-	-	<b>820,750</b>

## Vehicles –Fire

Ambulance –214

FY 2015

\$186,000

CERF



Critical



Recommended



Contingent on Funding

**Make** FORD F-450  
**Model** Wheeled Coach  
**Year** 2006  
**Cost** \$119,500  
**Useful Life** 8 years  
                   2 years fleet (shared reserve)  
**Current Life** 8 years



### Vehicle Description

A-214 is a Type III (van style front chassis) and serves as an Advance Life Support (ALS) transport vehicle. Staffed with two firefighter/paramedics, Ambulance 214 responds to an average of 1,000 EMS calls per year. This vehicle operates to treat and transport victims of accident and patients of illness to local hospitals. An innovative lifting system (Stryker Power System) is included in the cost of the new vehicle as an additional resource to minimize firefighter injuries due to bariatric (heavy) patients.

Vehicle	Year	Date	Road Mileage	A-214 Breakdown/Repairs Past 3 Years		
A-214	2006	11/12	40,355 as of 11/26/2013	Number	214	20
					224 (Shared reserve unit)	7
				Cost	214	\$13,864
					224 (Shared reserve unit)	\$2,761

### Repair Description

Ambulance 214 has experienced several mechanical issues that are not completely resolved. This vehicle has been into two Ford dealerships for engine repair diagnosis with no determination at this time. This vehicle is quickly becoming unreliable as a frontline emergency transport ambulance. Ambulance 214 was out of service due to repairs for 47 days in the past 12 months.

### Project Alternative

- Eliminate the Stryker Power Lift system for a savings of \$40,000.
- Maintain current vehicle for another year and re-evaluate next budget.

### Operational Impact

This vehicle is in the 8<sup>th</sup> year of a planned 8 year useful life expectancy. The reserve ambulance is shared with the Village of Forest Park and the Village must maintain the frontline ambulance in working order so that each community has access to the reserve unit. An evaluation will be made to determine its disposition as to keeping it as a reserved, shared vehicle.

### Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$500.00 after 1 year.	Preventative maintenance

**Village of River Forest, Illinois**  
**Five Year Capital Improvement Program**  
**Vehicles-Public Works**  
**Fiscal Year 2015 Budget**

Public Works Department	Year	Vehicle #	Fiscal Year					Five Year Total	Funding Source
			2015	2016	2017	2018	2019		
Lage Int'l Dump Truck	2002	30	-	-	140,000	-	-	140,000	CERF
Lage Int'l Dump Truck	2004	32	-	-	-	150,000	-	150,000	CERF
Pick-up Truck w/ Dump Body	2006	33	-	57,000	-	-	-	57,000	CERF
Street Sweeper	2003	34	Replacement not Recommended (\$175,000)						
Lage Int'l Dump Truck	2001	40	-	137,000	-	-	-	137,000	CERF
Aerial Truck	2003	46	-	-	-	150,000	-	150,000	CERF
Skid Steer Loader	2000	N/A	-	50,000	-	-	-	50,000	CERF
Pick-Up Truck (Engineering)	2007	62	-	-	-	18,500	-	18,500	CERF-WS
Cargo Van	2006	64	-	-	45,000	-	-	45,000	CERF-WS
Pick-Up Truck	2008	66	38,000	-	-	-	-	38,000	CERF-WS
<b>Total</b>			<b>38,000</b>	<b>244,000</b>	<b>185,000</b>	<b>318,500</b>	<b>0</b>	<b>785,500</b>	

Proposed Funding Source		Fiscal Year					Five Year Total
		2015	2016	2017	2018	2019	
CERF- General Fund (CERF)		-	244,000	140,000	300,000	-	684,000
CERF- Water and Sewer (CERF-WS)		38,000	-	45,000	18,500	-	101,500
<b>Totals</b>		<b>38,000</b>	<b>244,000</b>	<b>185,000</b>	<b>318,500</b>	<b>-</b>	<b>785,500</b>

## Vehicles-Public Works/Water and Sewer

### Pickup Truck #66

FY 2015

\$38,000

CERF - W/S



Critical



Recommended



Contingent on Funding

Make

Ford

Model

F350 Super Duty

Year

2008

Purchase Cost

\$26,403

Purchased

FY 2009

Useful Life

8 years

Current Life

6 years



### Vehicle Description

Various personnel in the Water Division use this pickup truck to respond to water service calls, JULIE locates, water system emergencies. This truck is equipped with emergency lighting, a two-way radio, and an 8 ½-foot angling snowplow, which is used for plowing alleys and parking lots during snow events.

Total Vehicle Miles	25,840 (As of 10/15/2013)
---------------------	---------------------------

### Breakdowns for Last 2 Years

Date	Cause of Breakdowns	Cost	Repair Time
July-12	Emission control components	Warranty	10 Days
July-11	Emission control components	Warranty	7 Days
May-11	Emission control components	Warranty	7 Days
Jan-13	Replace steering gear box	\$900	3 Days
June-13	Replace ball joints	\$1,422	3 Days
Oct-13	Replace plow controller	\$262	0
Nov-13	Replace power steering pump	\$567	4 days
Total		\$3,151	30 Days

### Project Alternative

This pickup has had numerous engine emission control problems and steering component failures resulting in unusually high maintenance costs when compared to other pickup trucks in the Village's fleet. The current emission system requires the vehicle to be driven over 55 miles per hour for 20 minutes or more on a regular basis to complete a regeneration process and reset the cycle clock. Because vehicle maintenance costs and component failures are expected to continue, along with an approximate appraised resale value of \$10,000, Staff seeks to replace this vehicle in FY 2015 (ahead of its scheduled useful life). This vehicle is scheduled for replacement in FY 2017.

### Operational Impact

This is one of ten primary snow plowing vehicles in the Village's snow and ice control fleet. A breakdown reduces the Village's snow removal response by a tenth and extends the time needed to complete snow removal operations. The vehicle is also equipped to assist the Village during its leaf operations.

### 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 2015 Budget**

	Fiscal Year					Five Year	Funding
	2015	2016	2017	2018	2019	Total	Source
Police Department							
License Plate Reader	39,195	-	-	-	-	39,195	CERF
Camera System Software	15,800					15,800	CERF
Live Scan System	25,000	-	-	-	-	25,000	CERF
Overweight Truck Scales	-	20,750	-	-	-	20,750	CERF
Speed Trailer	-	14,400	-	-	-	14,400	CERF
Digital In-Car Cameras	-	38,000	-	-	-	38,000	CERF
Street Camera System	-	35,000	-	-	-	35,000	CERF
Wireless Antenna/Backhaul	-	52,500	-	-	-	52,500	CERF
Camera System Servers	-	-	36,800	-	-	36,800	CERF
Fire Department							
ALS Defibrillator	25,000	-	-	-	-	25,000	CERF
SCBA Air Compressor	24,200	-	-	-	-	24,200	CERF
SCBAs	110,000	-	-	-	-	110,000	CERF (Grant)
Public Works							
Fuel System Improvements	-	24,000	-	-	-	24,000	CERF
Sewer Televising System	-	65,000	-	-	-	65,000	CERF-WS
Stump Grinder	-	46,000	-	-	-	46,000	CERF
Water Valve Operator	-	-	35,000	-	-	35,000	CERF-WS
Brush Chipper 1800	-	-	-	-	100,000	100,000	CERF
V-Box Salt Spreader (2006)	-	-	-	-	20,000	20,000	CERF
Total	239,195	295,650	71,800	-	120,000	726,645	

Proposed Funding Source	Fiscal Year					Five Year Total
	2015	2016	2017	2018	2019	
CERF- General Fund (CERF)	239,195	230,650	36,800	-	120,000	626,645
CERF- Water and Sewer (CERF-WS)	-	65,000	35,000	-	-	100,000
<b>Totals</b>	<b>239,195</b>	<b>295,650</b>	<b>71,800</b>	<b>-</b>	<b>120,000</b>	<b>726,645</b>

## ***Equipment-Police***

---

### **Automatic License Plate Reader**

FY 2015

\$39,195 CERF

☐

Critical



Recommended

☐

Contingent on Funding

**Original Purchase Date**

FY 2010

**Cost**

\$34,840

**Funding History**

N/A

---

### **Project Description & Justification**

The Automated License Plate Reader (ALPR) is currently installed in squad car #6 and consists of four cameras mounted on top of the car roof which identifies license plates through recognition software. The license plate is compared to a database of wanted vehicles (Hit List) and alerts the user that a particular vehicle is wanted for a commission of a crime. All license plates are stored on a server and can be retrieved at a later date as part of an investigation and also plotted on a map.

The ALPR was purchased in FY 2010. As of November 15th 2013 it has read 2.3 million license plates and has 6,467 "hits", or alerts that there is something wrong with a particular vehicle (stolen, wanted, suspended etc.). We also manually enter vehicles eligible for the Denver Boot. The ALPR has identified over 10 vehicles eligible for the boot at a minimum fee of \$500 dollars (some boot fees are double or triple this fee) per vehicle.

### **Project Alternative**

This is a beneficial tool and has yielded results. The useful life of this equipment is 5 years. Although replacement is recommended, if the system is still functioning properly, replacement may be deferred for another year.

### **Project Impact**

<b>Annual \$ Impact on Operating Budget</b>	<b>Description of Operating Budget Impact</b>
\$ Nothing Substantial	Periodic maintenance-

## ***Equipment-Police***

---

<b>Camera System Software</b>		FY 2015	\$15,800	CERF
<input type="checkbox"/>	Critical	<input checked="" type="checkbox"/>	Recommended	<input type="checkbox"/> Contingent on Funding
<b>Original Purchase Date</b>		FY 2009		
<b>Cost</b>		\$350,000 +		
<b>Funding History</b>		N/A		

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### **Project Description & Justification**

The village currently has 47 fixed and Pan-Tilt-Zoom digital cameras located in village hall and along the TIF district on Lake St. The camera system is supported by software, servers and a wireless point to point antenna array located on the roof of the 414 Clinton Place Condos building. The software controls the cameras and allows supervisors, dispatchers and officer's to view video on their squad car laptops, desktops or computers. The software also allows the retrieval of digital images that are stored on the servers and routinely used as evidence in criminal cases.

### **Project Alternative**

This program to date has been very successful. Numerous crimes have been captured via video surveillance. As with any technology the hardware and software becomes outdated and should be replaced with newer technology. The continuation of this program is highly recommended.

### **Project Impact**

The cameras are currently maintained under the original maintenance agreement which extends the warranty until May 2016.

<b>Annual \$ Impact on Operating Budget</b>	<b>Description of Operating Budget Impact</b>
\$ Nothing Substantial	Periodic maintenance-

## ***Equipment-Police***

---

### **Live Scan System**

FY 2015

\$25,000

CERF



Critical



Recommended



Contingent on Funding

**Original Purchase Date**

FY 2006

**Cost**

\$25,000

**Funding History**

N/A

---

### **Project Description & Justification**

The Live Scan System is an automated fingerprint system that creates digital images of an arrestee's fingerprints. Once digitized the prints are sent to several entities including the Illinois Bureau of Identification, Chicago 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 identification 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**

<b>Annual \$ Impact on Operating Budget</b>	<b>Description of Operating Budget Impact</b>
\$ Nothing Substantial	Periodic maintenance-



## Equipment-Fire

---

### ALS Defibrillator

FY-2015

\$25,000 CERF

☐

Critical

☒

Recommended

☐

Contingent on Funding

### Original Purchase Date & Cost

2007 - \$20,000.00



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### Project Description & Justification

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

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

### Project Alternative

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

The Village's intent is to purchase and place the new ALS defibrillator on the front line ambulance and move current frontline equipment to ALS Engine 222.

### Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$200.00 – 1 year after warranty period.	Continue annual maintenance after warranty period.

## Equipment-Fire

---

### SCBA Breathing Air Compressor

FY 2015

\$24,200

CERF

☐

Critical

☒

Recommended

☐

Contingent on Funding

Original Purchase Date

FY 1999

Cost

\$17,200.00



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### Project Description & Justification

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

### Project Alternative

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

### Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$1,000.00	Annual maintenance & flow testing after third year. We intend to send two maintenance personnel to the SCBA workshops to training on maintenance of air pack in an attempt to further reduce our costs.

## Equipment-Fire

### Self-Contained Breathing Apparatus (SCBA)

FY 2015 \$110,000 CERF 20 units  
(AFG Grant pending \$94,050 @ 95% for 18)



Critical



Recommended



Contingent on Funding

**Original Purchase Date**

FY 2001

**Cost**

\$71,200.00

**Repairs**

Past 3 years

(thru 11/30)

\$6,343



### Project Description & Justification

Upgrade and replace 20 self-contained breathing apparatus (SCBA's). New standards include: low air audible alarms for front and back of SCBA, visual air level indicator within mask and interoperable quick-fill valves for firefighters trapped and out of air. This piece of equipment is a critical part of the firefighter's personal protective equipment (PPE). The NFPA standard for SCBA's update is every 5 years. Extensive changes for breathing apparatus have pushed the next scheduled update to 2014. This is the third upgrade cycle for our SCBA's. Upgrades enhance the safety of our firefighters when operating in an IDHL (immediately dangerous to life and health) atmosphere. We have delayed the purchase of new SCBA's to first, take advantage of the new standards and second, to exhaust all possibilities of receiving a grant for the purchase of this equipment.

### Project Alternative

Through the AFG, we applied for 18 SCBA's at a cost of \$5,500 each. If we are awarded the AFG grant for SCBA's, the Village would have to utilize the CERF fund for 2 additional SCBA's for a total cost of \$11,000. The 5% share for RF through the grant would be \$4,950. The total Village cost from CERF would be \$15,950. Purchasing new SCBA's would provide the Village a one-time cost savings of approximately \$1,100 (\$55 X 20 SCBA's), because the new units would not need the required annual flow & PASS device tests. All compressed air bottles require hydrostatic testing every 5 years; by purchasing new this will provide a savings of \$600.

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
\$2,200 savings by reducing testing costs of SCBA's in the first 2 years. \$600 savings on hydrostatic testing.	Continue annual maintenance & flow testing after second year. We intend to send two maintenance personnel to the SCBA workshops to training on maintenance of air pack in an attempt to further reduce our costs.

**Village of River Forest, Illinois  
Five Year Capital Improvement Program  
Information Technology  
Fiscal Year 2015 Budget**

	Fiscal Year					Five Year Total	Funding Source
	2015	2016	2017	2018	2019		
Server Replacement	-	12,500	12,500	20,000	-	<b>45,000</b>	GF
Disk Space Expansion	22,500	-	-	-	-	<b>22,500</b>	GF
Disaster Recovery Enhancements	18,000		-	-	-	<b>18,000</b>	GF
Network Improvements	5,000	10,000	-	38,500	-	<b>53,500</b>	GF
Miscellaneous Improvements	11,500	2,000	2,500	7,500	7,500	<b>31,000</b>	GF
<b>Total</b>	<b>57,000</b>	<b>24,500</b>	<b>15,000</b>	<b>66,000</b>	<b>7,500</b>	<b>170,000</b>	

Proposed Funding Source	Fiscal Year					Five Year Total
	2015	2016	2017	2018	2019	
General Fund (GF)	57,000	24,500	15,000	66,000	7,500	170,000
<b>Totals</b>	<b>57,000</b>	<b>24,500</b>	<b>15,000</b>	<b>66,000</b>	<b>7,500</b>	<b>170,000</b>

## ***Information Technology-Administration FUND THROUGH GENERAL FUND***

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### **Disk Space Expansion**

FY 2015    \$22,500    General Fund



Critical



Recommended



Contingent on Funding

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### **Funding History**

N/A

### **Project Description & Justification**

With increased use of digital cameras, police video and Laserfiche to digitize records, the Village's disk space is becoming limited and will require expansion. The Village's existing disk farm connects to two servers (file services and Police video). While this is cost effective, it has limited flexibility and prevents new servers from being connected to a disk farm. ClientFirst has recommended that the Village move to a storage area network (SAN) with internet protocol connectivity (uses the network) to maximize flexibility and allow for replication and snap shots of servers. ClientFirst further recommends that the Village retain the existing disk farm for backup to disk and Police video to enhance backup speeds and provide additional space for video storage.

### **Project Alternative**

If this project is not funded, the Village will have to purge files (some police video and files cannot be purged) or have to purchase additional storage space on an ad-hoc basis.

### **Project Impact**

<b>Annual \$ Impact on Operating Budget</b>	<b>Description of Operating Budget Impact</b>
None	None

## ***Information Technology-Administration***

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<b>Disaster Recovery</b>	FY 2015	\$18,000	General Fund
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<input type="checkbox"/>	Critical	<input checked="" type="checkbox"/>	Recommended	<input type="checkbox"/>	Contingent on Funding
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### **Funding History**

N/A

### **Project Description & Justification**

The Village's IT Assessment conducted by ClientFirst recommended a number of disaster recovery initiatives. In 2012, the Village purchased a fireproof safe and now stores backup tapes offsite at the Public Works Garage. In 2015, ClientFirst recommends the purchase of a deduplication server for storage of backup data.

### **Project Alternative**

If this project is not funded, the current disaster recovery program of moving tapes from Village Hall to Public Works will remain in place.

### **Project Impact**

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

## Information Technology-Administration

Network Improvements	FY 2015	\$5,000	General Fund
	FY 2016	\$10,000	General Fund
	FY 2018	\$38,500	General Fund

☐ Critical      ☒ Recommended      ☐ Contingent on Funding

### Funding History

N/A

### Project Description & Justification

The Village's IT Assessment conducted by ClientFirst recommended a number of network improvements including:

FY 2015	New Core Switch-	\$5,000
FY 2016	New Edge Swtiches (2)	\$10,000
FY 2018	Public Works Wireless	\$38,500*

\*Currently, VPN over internet is used to connect the Public Works Garage and Water Pumping Station to Village Hall (there had previously been a wireless connection which was disabled during a storm and never re-installed). The connection to Public Works is extremely slow, making it difficult for Public Works employees to access information on the Village network. To address this issue in the interim, a Terminal Server has been installed and Staff is monitoring whether this will be an effective solution.

In the alternative, ClientFirst recommended that the Village consider the installation of a wireless connection between Village Hall and Public Works (\$38,500) or the installation of high speed fiber (\$24,000 annual cost). Staff will continue to explore solutions in the hopes of eliminating a large expenditure in FY 2018.

### Project Alternative

If this project is not funded in FY 2015 and FY 2016, switches will have to be replaced as they fail, resulting in lost productivity (In FY 2011 an internet switch failed and Staff was without internet access for two days). As noted above, alternatives will continue to be explored for the Public Works internet connections.

### Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$24,000 beginning in FY 2018	Cost of high speed fiber for public works connectivity (if this alternative is chosen)
\$4,500 beginning in 2018	Cost of wireless maintenance

## ***Information Technology-Administration***

<b>Miscellaneous Improvements</b>	FY 2015	\$11,500	General Fund
	FY 2016	\$2,000	General Fund
	FY 2017	\$2,500	General Fund
	FY 2018	\$7,500	General Fund
	FY 2019	\$7,500	General Fund

☐ Critical      ☒ Recommended      ☐ Contingent on Funding

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### **Funding History**

FY 2014 Budgeted      \$12,860

### **Project Description & Justification**

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

FY 2015	Inventory Alerts and Alarms	\$5,000
	Wireless Expansion – Pumping Station	\$1,000
	Remote Access Improvements	\$3,000
	Document Management Upgrades	\$2,500
FY 2016	Wireless Expansion- Public Works	\$2,000
FY 2017	Document Management Upgrades	\$2,500
FY 2018	To Be Determined	\$7,500
FY 2019	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**

<b>Annual \$ Impact on Operating Budget</b>	<b>Description of Operating Budget Impact</b>
None	



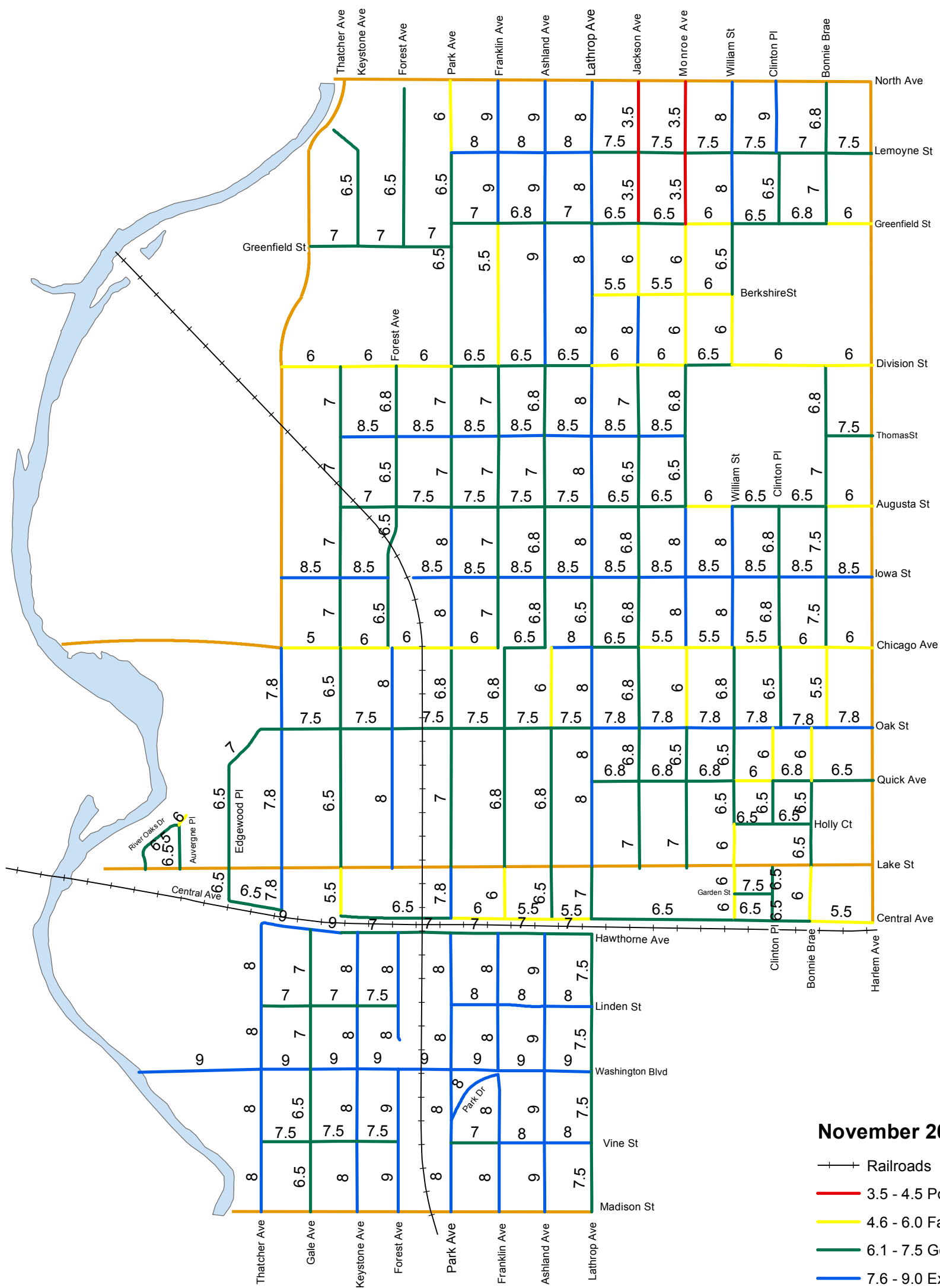
**Village of River Forest, Illinois**  
**Five Year Capital Improvement Program**  
**Streets, Sidewalks, Alleys**  
**Fiscal Year 2015 Budget**

	Fiscal Year					Five Year Total	Funding Source
	2015	2016	2017	2018	2019		
Street Maintenance Program- Crack Sealing & Microsurfacing	115,000	100,000	100,000	110,000	110,000	535,000	GF
Street Patching Program	100,000	85,000	90,000	95,000	100,000	470,000	GF/WS
Sidewalk, Curb & Gutter	65,000	65,000	65,000	65,000	65,000	325,000	GF/WS
Alley Improvement Program	774,610	25,000	25,000	30,000	30,000	884,610	CIF
Parking Lot Improvements	100,000	-	-	-	-	100,000	CIF
Madison Street ITEP Project	196,000	-	-	-	-	196,000	CIF
Street Improvement Program (SIP)	280,000	245,000	525,000	350,000	350,000	1,750,000	MFT /WS
Street & Other Lighting Systems	-	117,400	597,290	597,290	52,200	1,364,180	CIF
Traffic Signal System	12,000	15,000	30,000	-	-	57,000	MFT
<b>Total</b>	<b>1,642,610</b>	<b>652,400</b>	<b>1,432,290</b>	<b>1,247,290</b>	<b>707,200</b>	<b>5,681,790</b>	

Proposed Funding Source	Fiscal Year					Five Year Total
	2015	2016	2017	2018	2019	
General Fund (GF)	260,000	230,000	235,000	250,000	255,000	1,230,000
Motor Fuel Tax (MFT)	252,000	220,000	480,000	300,000	300,000	1,552,000
Water and Sewer Fund (WS)	60,000	60,000	95,000	70,000	70,000	355,000
Capital Improvement Fund (CIF)	1,070,610	142,400	622,290	627,290	82,200	2,544,790
<b>Totals</b>	<b>1,642,610</b>	<b>652,400</b>	<b>1,432,290</b>	<b>1,247,290</b>	<b>707,200</b>	<b>5,681,790</b>

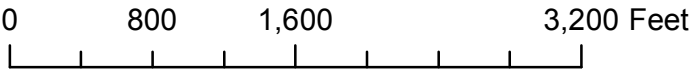


# Village of River Forest Street Rating Map



## November 2014 Ratings

- +— Railroads
- 3.5 - 4.5 Poor
- 4.6 - 6.0 Fair
- 6.1 - 7.5 Good
- 7.6 - 9.0 Excellent
- State Routes
- River



## ***Streets, Sidewalks, Alleys-Public Works***

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<b>Street Maintenance Program</b>	FY 2015	\$115,000	General Fund
Streets	FY 2016	\$100,000	General Fund
	FY 2017	\$100,000	General Fund
	FY 2018	\$110,000	General Fund
	FY 2019	\$110,000	General Fund

☒ Critical      ☐ Recommended      ☐ Contingent on Funding

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<b>Spending History</b>	<b>Crack Sealing</b>	<b>Microsurfacing</b>	<b>Total</b>
FY 2014	\$22,900	\$51,724	\$74,624
FY 2013	\$22,933	\$58,282	\$81,215
FY 2012	\$14,268	\$18,003	\$32,271
FY 2011	\$20,377	\$69,848	\$90,225
FY 2010	\$0	\$0	\$0

### **Program Description & Justification**

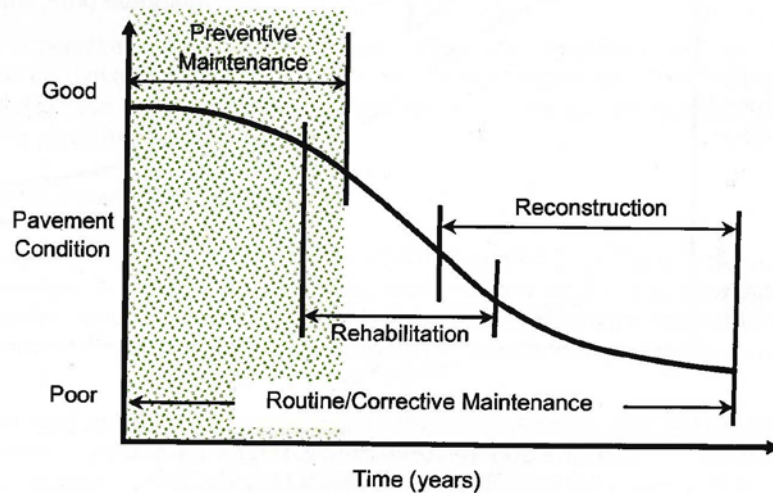
The purpose of this preventative maintenance program, which includes joint crack sealing and microsurfacing, is to extend the useful lives of Village streets and to provide an economic alternative to conventional street resurfacing. The objective is to maintain all streets at a “Good” condition rating 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.

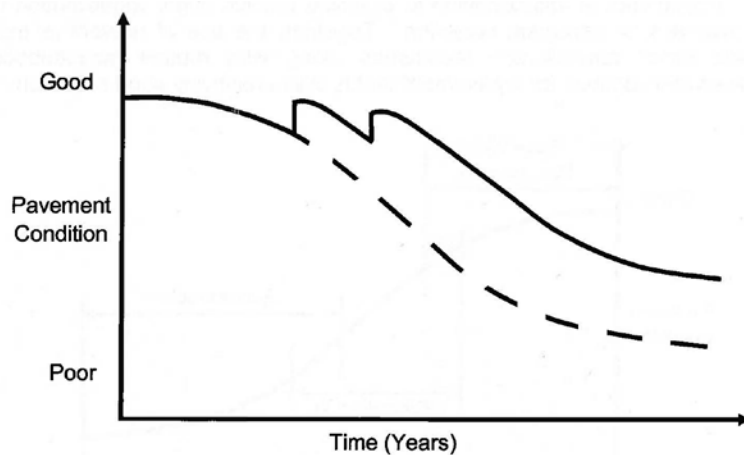
Microsurfacing is the process of covering the existing pavement surface with a petroleum-based sealant. Once this sealant cures, it creates a water-tight resilient surface. The life expectancy of a microsurfaced street is highly dependent on the condition of the existing pavement. This is why it is crucial 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.

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:



### 2015 Recommended Projects

Due to the reduced number of streets included in the proposed FY 2015 Street Improvement Project, Staff recommends expanding the microsurfacing and crack sealing maintenance projects in FY 2015 (along with street patching that is presented on a separate form). The ideal timing for these maintenance projects is when streets are evaluated with a "Good" and "Fair" condition rating:

Microsurfacing:

<u>Street</u>	<u>Condition Rating</u>	<u>Proposed Cost</u>
Augusta St from Lathrop to Harlem	Good	\$22,500
Edgewood Pl from Lake to Central	Good	\$3,500
Central Ave from Edgewood to Thatcher	Good	\$5,000
Forest Ave from Chicago to Division	Good	\$21,000
Gale Ave from Madison to Washington	Good	<u>\$13,000</u>
		\$65,000

Crack sealing: Staff recommends increasing this project to \$50,000 in FY 2015. This increase, compared to previous years, is necessary due to the increased amount of street patching that is proposed in FY 2015 as well as the increased number of streets that are exhibiting early stages of deterioration through cracking. By crack sealing these areas, their useful life will be lengthened for an extended period of time.

#### **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**

<b>Annual \$ Impact on Operating Budget</b>	<b>Description of Operating Budget Impact</b>
None	None

## ***Streets, Sidewalks, Alleys-Public Works***

<b>Street Patching Program</b>	FY 2015	\$90,000	GF	\$10,000	WS
Streets and Alleys	FY 2016	\$75,000	GF	\$10,000	WS
	FY 2017	\$80,000	GF	\$10,000	WS
	FY 2018	\$85,000	GF	\$10,000	WS
	FY 2019	\$90,000	GF	\$10,000	WS

☒ Critical      ☐ Recommended      ☐ Contingent on Funding

<b>Spending History</b>	<b>GF</b>	<b>WS</b>	<b>Total</b>
FY 2014	\$83,970	\$10,000	\$93,970
FY 2013	\$51,732	\$7,342	\$59,074
FY 2012	\$42,799	\$2,330	\$45,129
FY 2011	\$63,776	\$7,901	\$71,677
FY 2010	\$47,148	\$8,000	\$55,148

### **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 \$85,000-\$100,000 over the next five years is recommended. These funding levels are estimates and reflect inflationary increases for construction.

Historically, Village Staff inspected all streets annually and the areas of pavement failure were placed on a patching list which 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.

### **2015 Recommended Project**

Due to the reduced number of streets included in the proposed FY 2015 Street Improvement Project, Staff recommends expanding the street patching maintenance project in FY 2015 (along with microsurfacing and crack sealing - presented on a separate form). The ideal timing for this

maintenance project is when streets are evaluated with a good condition rating, but showing signs of early deterioration (potholes, etc.). Various locations throughout the Village will be identified in the Spring of 2014.

**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**

<b>Annual \$ Impact on Operating Budget</b>	<b>Description of Operating Budget Impact</b>
None	None

## Streets, Sidewalks, Alleys-Public Works

### 50/50 Sidewalk, Curb & Gutter

Sidewalks, Aprons, and Curb

FY 2015	\$55,000	GF	\$10,000	WS
FY 2016	\$55,000	GF	\$10,000	WS
FY 2017	\$55,000	GF	\$10,000	WS
FY 2018	\$55,000	GF	\$10,000	WS
FY 2019	\$55,000	GF	\$10,000	WS



Critical



Recommended



Contingent on Funding

Spending History	GF	W & S	Total
	(sidewalk & aprons)	(curb & gutter)	
FY 2014	\$47,507	\$1,829	\$49,336
FY 2013	\$43,648	\$15,360	\$59,008
FY 2012	\$44,001	\$4,615	\$48,616
FY 2011	\$34,831	\$5,712	\$40,543
FY 2010	\$40,030	\$8,193	\$48,223

### 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 15:



General Fund:

Sidewalk – Condition C (100% Village):	\$40,000
Sidewalk – Condition A or B (50/50):	\$20,000 (revenue - \$10,000)
Driveway Aprons (100% Resident):	\$5,000 (revenue - \$5,000)
Detectable Warning Pads (100% Village)	\$2,500

Water and Sewer Fund:

Curb/gutter (100% Village):	\$10,000
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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	2016, 2019, 2022
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**

<b>Annual \$ Impact on Operating Budget</b>	<b>Description of Operating Budget Impact</b>
None	None

## ***Streets, Sidewalks, Alleys-Public Works***

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<b>Alley Improvement Program</b>	FY 2015	\$ 774,610	Capital Imp Fund (Grant)
	FY 2016	\$ 25,000	Capital Imp Fund
	FY 2017	\$ 25,000	Capital Imp Fund
	FY 2018	\$ 30,000	Capital Imp Fund
	FY 2019	\$ 30,000	Capital Imp Fund



Critical



Recommended



Contingent on Funding

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### **Spending History**

FY 2014	\$0
FY 2013	\$14,745 (Lake/Edgewood Alley-SSA)
FY 2012	\$0
FY 2011	\$0
FY 2010	\$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 a 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

### 2015 Recommended Projects

1. Local Alley Project – Although no alley has been specifically identified at this time, the proposed FY 2015 budget includes \$25,000 for the construction phase of an alley improvement should the need arise during the fiscal year. In the instance that Staff identifies an alley requiring improvements, a Special Service Area (SSA) process will be utilized to coordinate the improvements. An additional \$5,000 is proposed for the legal/administrative costs associated with this project that is budgeted under a separate line item.
2. 7200 Block of Quick Alley: This east-west alley, which connects the 600 blocks of Harlem Avenue and Bonnie Brae, consists of a concrete surface that has severely deteriorated. Replacing this concrete with asphalt (which most alleys consist of) will necessitate a full reconstruction of the alley. Because of this increased scope of work, the reconstruction will cost significantly more than a typical "grind and overlay" treatment which is more commonly used in alleys. The Village's policy for improving alleys requires the creation of a SSA and a 50/50 cost share between the Village and the adjacent property owners. However, given the unique condition of this alley as it currently exists, it is recommended that the Village waive the SSA requirement and reconstruct the alley at 100% cost to the Village.
3. Green Alleys Project: The Village has been awarded a \$484,169 grant through the IEPA's IGIG grant program. The Village's required local match is approximately \$85,441. The IEPA has approved this grant and an Intergovernmental Agreement has been approved by both parties. While the design portion of this project will take place in FY 2014, the construction phase will commence in the spring/summer of 2014 (FY 2015).

### FY 2015 Cost Summary for Alley Improvement Program

- |                  |  |
|------------------|--|
| 1. \$25,000      | Local alley project – construction               |
| 2. \$180,000     | 7200 Block of Quick – Alley                      |
| 3. \$484,169     | Green Alleys Project - IGIG grant                |
| <u>\$ 85,441</u> | Green Alleys Project - Village/local grant match |
| <b>\$774,610</b> | <b>Total Alley Projects Cost</b>                 |

### 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**

<b>Annual \$ Impact on Operating Budget</b>	<b>Description of Operating Budget Impact</b>
None	None

## ***Streets, Sidewalks, Alleys-Public Works***

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### **Parking Lot Improvements**

FY 2015    \$ 100,000 Capital Imp Fund/  
Parking Reserve



Critical



Recommended



Contingent on Funding

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#### **Original Purchase Date & Cost**

N/A

#### **Spending History**

2013-14	\$0
2012-13	\$3,920 (Lot A, sealcoating)
2011-12	\$2,998 (Lot E, sealcoating)
2010-11	\$0
2009-10	\$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- **Reconstruction Scheduled for FY15**
- E. East Commuter Lot - 400 block of Thatcher Avenue
- F. Lot on south side of 7915-7919 North Avenue – contiguous to CVS parking lot

Several options for improving parking lots include full reconstruction, resurfacing, asphalt patching, seal-coating, and crack sealing. In 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.

#### **2015 Recommended Project**

The West Commuter Lot was previously scheduled for resurfacing during FY 2014. Staff delayed this improvement as this area was identified to be an ideal location for the incorporation of “green” infrastructure in the form of permeable pavers, possibly in conjunction with a rain garden or bio-swale. Staff developed an estimated project cost of \$100,000. This will provide the benefits of pollutant reduction as well as stormwater storage. During rain events, a substantial volume of the stormwater runoff will be stored within a stone base that will ultimately be allowed to percolate into the surrounding subsoil. This will help alleviate the currently over-taxed combined sewer system and help reduce the amount of sewer back-ups and combined sewer overflows.

#### **Program Alternative**

An alternative to reconstruction with permeable pavers would be to resurface this area using traditional asphalt. The cost of this type of improvement would be approximately \$35,000. While this represents a significant reduction in initial project costs, a permeable paver installation would

reduce costs over the life of the project by significantly reducing the ongoing maintenance (patching, crack sealing, and sealcoating) required and extending the life-span of the pavement.

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.

Staff plans to design the project during the upcoming winter in the event that grant funding becomes available for this improvement.

#### **Project Impact**

<b>Annual \$ Impact on Operating Budget</b>	<b>Description of Operating Budget Impact</b>
None	None

## ***Streets, Sidewalks, Alleys-Public Works***

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### **Madison Street ITEP Project**

FY 2014

\$ 196,000 Capital Imp Fund



Critical



Recommended



Contingent on Funding

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#### **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 50/50 with the Village of Forest Park. Approximately \$50,000 of River Forest's \$246,325 share of the project is projected to be expended in FY 2014 for engineering services. The balance of the project, which primarily involves the construction phase, will be expended in FY 2015.

#### **Program Alternative**

Because the project is grant funded, there are no other reasonable project alternatives at this time.

#### **Project Impact**

<b>Annual \$ Impact on Operating Budget</b>	<b>Description of Operating Budget Impact</b>
None	None

## Streets, Sidewalks, Alleys-Public Works

<b>Street Improvement Program</b>	FY 2015	\$240,000	MFT	\$40,000	WS
	FY 2016	\$205,000	MFT	\$40,000	WS
	FY 2017	\$450,000	MFT	\$75,000	WS
	FY 2018	\$300,000	MFT	\$50,000	WS
	FY 2019	\$300,000	MFT	\$50,000	WS

☒ Critical
 ☐ Recommended
 ☐ Contingent on Funding

Spending History		MFT/GF	WS	Total
	FY 2014	\$233,610	\$108,000	\$341,610
	FY 2013	\$283,860	\$115,369	\$399,229
	FY 2012	\$438,531	\$205,899	\$644,430
	FY 2011	\$254,325	\$80,275	\$334,600
	FY 2010	\$293,321	\$52,794	\$346,115

### 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 <sup>1</sup>
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

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



## 2015 Recommended Project

<u>Street</u>	<u>Pavement Rating</u>
1. Central Avenue from Keystone Avenue to Lathrop Avenue	Fair
2. Monroe Avenue from Chicago Avenue to Oak Avenue (spot repair-pavers)	Fair
3. Bonnie Brae from Chicago Avenue to Oak Avenue	Fair
The projected cost to resurface these streets is \$280,000.	

The following streets have condition ratings of “Fair” and are targeted for resurfacing:

FY 2016:       \*Franklin Avenue from Division Street to Greenfield Street  
                  \*Jackson Avenue from Greenfield Street to North Avenue  
Total project cost = \$250,000

FY 2017:       \*Monroe Avenue from Division Street to North Avenue  
                  \*William Street from Division Street to Greenfield Street  
                  \*Jackson Avenue from Division Street to Greenfield Street  
                  \*Berkshire Street from Lathrop Avenue to William Street  
Total project cost = \$525,000

\*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 future years as the Village has decided to pursue a sewer improvement project that will affect several or all of the streets located north of Division Street. As the Village has decided to pursue a comprehensive sewer project, these streets will be resurfaced subsequent to the completion of sewer improvements on each street. A substantial amount of patching has taken place in these areas to help maintain existing pavement conditions until resurfacing takes place.

The Capital Improvement Plan proposes funding for street improvements in FY 2018 and FY 2019, however streets needing improvement have not yet been determined. Staff recommends a funding level of \$350,000 for each of those 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

## Public Works

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### Traffic Signal System

FY 2015	\$12,000	MFT
FY 2016	\$15,000	MFT
FY 2017	\$30,000	MFT
FY 2018	\$0	
FY 2019	\$0	



Critical



Recommended



Contingent on Funding

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### Project Description & Justification

The Village's traffic signal system is comprised of the following seven signaled intersections:

<u>Intersection</u>	<u>Lamp Type</u>	<u>Pedestrian Signals</u>
1. Washington Blvd & Lathrop Ave	Incandescent	no countdown timers
2. Franklin Ave & Washington Blvd	LED	no countdown timers
3. Lake Street & Bonnie Brae	Incandescent	no countdown timers
4. Lake Street & Lathrop Ave	LED	countdown timers
5. Lake Street & Thatcher Ave	Incandescent	countdown timers
6. Chicago Ave & Lathrop Ave	LED	countdown timers
7. Chicago Ave & Thatcher Ave	Incandescent	no countdown timers

All traffic signal systems along North Avenue (Thatcher Ave, Lathrop Ave, and Harlem Ave) and Harlem Avenue (Division St, Augusta St, Chicago Ave, Lake St, and Central Ave) are owned and maintained by the Illinois Department of Transportation (IDOT).

Per the Village's franchise agreement with ComEd, the Village is not responsible for energy costs associated with its traffic signal systems. However, the Village and IDOT have an intergovernmental agreement regarding the maintenance of the traffic signals at the following intersections:

1. Lathrop Ave & Washington Blvd: Ownership of this traffic signal system is as follows: 50% River Forest and 25%, Village of Forest Park, and 25% IDOT. Washington Boulevard, east of Lathrop Ave and known as Randolph Street, is a state route. Therefore the Villages of River Forest and Forest Park reimburse IDOT for our share of the maintenance costs (approximately \$203/month for River Forest).
2. Lake Street & Bonnie Brae: The Village owns and is responsible for the maintenance of the traffic signals at this intersection. Since electricity and the wiring to the signals is connected to the Harlem Ave traffic signal system (which is owned and maintained by IDOT), maintenance is performed by IDOT's lighting contractor as the Village reimburses IDOT approximately \$407 per month for such maintenance.

### Past Projects

In 2010, the Village coordinated a project involving the removal of pedestrian push buttons and incandescent pedestrian signal heads, the installation of light emitting diode (LED) pedestrian signal heads with countdown timers, new pedestrian push buttons and the striping of stop bars and pedestrian crosswalks along Lake Street at the intersections of Harlem, Lathrop and Thatcher Avenues. The total cost of this project was \$54,174.

In 2010, the Village coordinated a project involving essentially the same scope of work described in the previous project (installation of pedestrian signal heads with countdown timers) at the intersection of Lathrop Ave and Chicago Ave. The total cost of this project was \$11,785.

In 2010/2011, the Village coordinated a project involving additional traffic signal improvements at the intersection Lake Street and Lathrop Avenue. These improvements include the implementation of left turn detection on all four legs of the intersection, the removal and replacement of all incandescent traffic signal heads with new LED traffic signal heads, and the removal and replacement of four painted traffic signal posts with new galvanized steel posts. The total cost of this project was \$30,668.

### **2015 Recommended Project**

IDOT is proposing to upgrade nine intersections in River Forest and along Harlem Avenue. These upgrades include upgrading the traffic signals to LED modules, installing uninterruptible power supply (i.e battery backup) systems, and countdown pedestrian signals. Five of the seven intersections in the above table (intersection #'s 1, 3, 4, 5, & 7) are those that will be included in this project. The battery backup improvements are particularly important and will allow the signals to operate during the numerous power outages that affect the Village's traffic signals each year.

IDOT is incurring approximately 90% of the costs for these improvements and the balance will be split between River Forest, Oak Park, and possibly Forest Park. IDOT has requested that the Village participate in a cost share for these improvements. Therefore, Staff recommends an approximate expenditure of \$12,000 for this project.

Improvements involving upgrading the signals to LED modules and installing battery backup systems and countdown pedestrian signals are proposed for intersections #2 (FY 2017) and #6 (FY 2016).

### **Project Alternative**

The Village's traffic signal systems are important for providing safer commuting environments for vehicles and pedestrians. Annual maintenance costs are relatively low as lamp/bulb replacements comprise the primary maintenance needs. An alternative to this program is to not budget/plan for LED upgrades, installation of battery backup systems, pedestrian countdown timers.

### **Project Impact**

<b>Annual \$ Impact on Operating Budget</b>	<b>Description of Operating Budget Impact</b>
None	None

**Village of River Forest, Illinois  
Five Year Capital Improvement Program  
Water and Sewer Improvements  
Fiscal Year 2015 Budget**

	Fiscal Year					Five Year Total	Funding Source
	2015	2016	2017	2018	2019		
Sewer System							
Sewer Lining	140,000	70,000	70,000	70,000	70,000	420,000	WS
Sewer Point Repairs	15,000	15,000	15,000	15,000	15,000	75,000	WS
North Side Sewer Project	1,000,000	12,000,000	-	-	-	13,000,000	WS
Pumping Station							
Water Distribution System	70,000	23,000	36,000	15,000	22,500	166,500	WS
Water System Efficiency Improvements	6,000	108,000	44,000	60,000	-	218,000	WS
Water Distributribution Improvements							
Water Meter Replacements	21,000	26,000	16,000	19,000	17,000	99,000	WS
Water Main Replacement	562,000	280,000	280,000	280,000	280,000	1,682,000	WS
Elevated Water Storage Tank	-	-	-	-	5,000	5,000	WS
Hydrant Replacement	18,000	18,000	18,000	18,000	18,000	90,000	WS
Total	1,832,000	12,540,000	479,000	477,000	427,500	15,755,500	

Proposed Funding Source	Fiscal Year					Five Year Total
	2015	2016	2017	2018	2019	
Water and Sewer Fund (WS)	1,832,000	12,540,000	479,000	477,000	427,500	15,755,500
<b>Totals</b>	<b>1,832,000</b>	<b>12,540,000</b>	<b>479,000</b>	<b>477,000</b>	<b>427,500</b>	<b>15,755,500</b>

## ***Water and Sewer Improvements-Public Works***

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### **Sewer Relining Program**

Public Sewers

FY 2015	\$140,000	WS
FY 2016	\$70,000	WS
FY 2017	\$70,000	WS
FY 2018	\$70,000	WS
FY 2019	\$70,000	WS



Critical



Recommended



Contingent on Funding

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### **Spending History**

FY 2014	\$57,992
FY 2013	\$79,466
FY 2012	\$50,779
FY 2011	\$23,598
FY 2010	\$106,873

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

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

Since the Village's first sewer relining project, over 32,000 lineal feet of sewers have been relined. This represents approximately 19% 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

### 2015 Recommended Project

<u>Segment No.</u>	<u>Location/Address</u>	<u>Present Condition</u>
1	Oak St to 616 Bonnie Brae	C
2	602 to 550 Forest Ave	C
3	616 to 554 Thatcher Ave	C
4	401 Thatcher Ave to 7985 Lake St	C
5	7222 to 7214 Quick (beneath alley)	C
6	7222 to 7234 Quick (beneath alley)	C

Public Works Staff projects a total project cost of \$70,000 for these recommended relining locations. The remaining portion of the budgeted amount (\$70,000) in FY 2015 will be used to re-line sewers within the north side sewer project area as these combined sewers will be converted to sanitary sewers once the storm sewer separation project is completed. The actual relining locations, in the area north of Division Street, will be determined prior to the beginning of the new fiscal year.

### 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

## Water and Sewer Improvements-Public Works

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### Sewer Point Repairs

Public Sewers

FY 2015	\$15,000	W/S
FY 2016	\$15,000	W/S
FY 2017	\$15,000	W/S
FY 2018	\$15,000	W/S
FY 2019	\$15,000	W/S



Critical



Recommended



Contingent on Funding

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### Spending History

FY 2014	\$11,500 (projected)
FY 2013	\$7,337
FY 2012	\$2,650
FY 2011	\$5,603
FY 2010	\$7,497 (Estimates 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 began an ongoing in-house sewer televising program. Village Staff reviews the video recordings to identify sections of failing sewer mains for repair.

### Program Alternative

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

### Project Impact

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

## ***Water and Sewer Improvements-Public Works***

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<b>North Side Sewer Separation Project</b>	FY 2015	\$ 1,000,000 W/S Fund
Phase 1	FY 2016	\$12,000,000 W/S Fund

☒ Critical      ☐ Recommended      ☐ Contingent on Funding

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### **Project Description & Justification**

The Village Board has decided to proceed with the North Side Sewer Separation Project. This is a phased project that creates a new separate stormwater utility on the north side of River Forest from Harlem to Thatcher and North to Division. The project is intended to be financed with an Illinois Environmental Protection Agency (IEPA) low interest loan. The loan will be paid via an increase in the sewer rate.

In Phase 1, the following will occur:

1. Install new sanitary sewer mainline along Greenfield Street, from Forest Avenue to William Street.
2. Install new storm sewer mainline along Greenfield Street. Also install the new storm laterals south of Greenfield Street.
3. Disconnect ALL clear water flow from the combined sewers and connect to the new storm sewers, as the new storm sewer and new sanitary sewer systems are completed. This will take place starting at Forest Avenue and proceeding upstream one street at a time. A backflow preventer will be placed at the connection of the new sanitary sewer mainline to the combined sewer at the intersection of Greenfield Street and Forest Avenue.
4. Resurface Greenfield Street and the side streets south of Greenfield Street.

### **Project Alternative**

The alternative is to continue to maintain the existing combined system which causes significant street flooding and sewer backup during large rain events.

### **Project Impact**

<b>Annual \$ Impact on Operating Budget</b>	<b>Description of Operating Budget Impact</b>
\$829,957	Principle and Interest on IEPA Loan



## ***Water and Sewer Improvements-Public Works***

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<b>Water Distribution System - Pumping Station</b>	2015	\$70,000	W/S
	2016	\$23,000	W/S
	2017	\$36,000	W/S
	2018	\$15,000	W/S
	2019	\$22,500	W/S

☒ Critical      ☐ Recommended      ☐ Contingent on Funding

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### **Project Description & Justification**

The Village purchases all of its potable water (for both general consumption and fire suppression) from the City of Chicago. The water received from Chicago is treated before arriving to the Village's water distribution system where it is stored and treated (once again) before entering the water distribution system for consumption. The Pumping Station is where the following components of the Village's water distribution system are located:

- SCADA (Supervisory Control and Data Acquisition) system: computer system that monitors and controls various components and equipment
- Three Pumps
  - Pump #1: 100 horsepower; 1540 gallons per minute
  - Pump #2: 150 horsepower; 2350 gallons per minute
  - Pump #3: 125 horsepower; 1750 gallons per minute
- Forty valves
- Four meters: two for incoming water from the City of Chicago (located at an off-site location) and two for incoming/outgoing water at the Pumping Station
- Water treatment system (sodium hypochlorite)
- Two underground storage reservoirs
  - 2.0 million gallon storage capacity
  - 0.5 million gallon storage capacity
- Emergency generator: backup power source in the event of a power outage (see CERF)

The following facility improvements are considered critical and should be completed in **FY 2015**:

<u>Repair/Improvement</u>	<u>Estimated Cost</u>
1. Replace programming and logic controls (includes wireless communication system)	\$43,000
2. Upgrade SCADA software	\$7,000
3. Replace four water valves in basement of Pumping Station	\$15,000
4. Replace 480-volt line to 2.0 MG reservoir sump pump	\$5,000

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

The following facility improvements are will be necessary within the **next two to five years**:

<u>Repair/Improvement</u>	<u>Estimated Cost</u>	<u>Year</u>
Replace vent house door (2.0 MG storage reservoir)	\$8,000	FY 2016
Replace four water valves in basement of Pumping Station	\$15,000	FY 2016
Replace 6 roof access hatches (4-2.0 MG & 2-0.5 MG reservoirs)	\$21,000	FY 2017
Replace four water valves in basement of Pumping Station	\$15,000	FY 2017
Replace four water valves in basement of Pumping Station	\$15,000	FY 2018
2.0 MG Underground Reservoir: re-inspect exterior/interior	\$4,000	FY 2019
0.5 MG Underground Reservoir: re-inspect exterior/interior	\$3,500	FY 2019
Replace four water valves in basement of Pumping Station	\$15,000	FY 2019

### **2015 Recommended Project**

The following facility improvements are considered critical and should be completed in FY 2015:

Replace programming and logic controls (PLC): A Programmable Logic Controller, or PLC is a digital computer used for automation of electromechanical processes, such as control of pumps and pump motors. PLCs are used in many industries and machines. Unlike general-purpose computers, the PLC is designed for multiple inputs and output arrangements, extended temperature ranges, immunity to electrical noise, and resistance to vibration and impact. Programs to control machine operation are typically stored in battery-backed-up or non-volatile memory.

The current PLC and related hardware was installed as part of a Pumping 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 SCADA system at the Pumping Station receives water levels in the water tower via telephone (AT&T) infrastructure. The land line near the Public Works Garage was recently damaged by Nicor Gas and resulted in loss of communication between the tower and station for an extended period of time. Considering this liability, along with the potential relocation of the Public Works facility which would involve the demolition of the facility and the existing telephone infrastructure, Staff recommends the installation of a wireless communication system between the water tower and the Pumping Station. 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).

Upgrade SCADA software: Supervisory Control and Data Acquisition (SCADA) refers to industrial control systems (ICS) that are employed to control and keep track of equipment or a plant in industries like water and waste control, telecommunications, energy, transport, and oil and gas refining. SCADA is a computer system used to gather and analyze real-time data. This data is processed by the computer and is presented on a regular basis. SCADA also saves and make logs for every event into a log file that is saved on a hard drive or is sent to a printer. SCADA gives warnings by sounding alarms if situations develop into hazardous scenarios.

Upgrading the SCADA software ensures compatibility and increased functionality with the new logic controls described in the preceding section. The current software (SoftPLC) was first installed in approximately 2008 and is not widely recognized in the industry. Currently, there is only one firm in Illinois that services this software brand.

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

- #6 12" Chicago Supply Prime Valve / bent stem
- #10 8" Pump #1 Prime Valve / leaks past valve
- #21 8" Pump #3 Discharge Valve / leaks past valve
- #8 8" 0.5 mg suction line for pump #1 / leaks past valve

Replace 480-volt line:

Currently, there is a 48- volt electrical line that runs underground from the Pumping Station to a junction box inside the vent house (approximately 150' to the south and west). This line continues a short distance to a concrete vault that houses a large underground sump pump. This sump pump dewater drainage tiles that surround the footings of the 2mg reservoir and is turned on monthly when temperatures are above freezing to drain any water that has collected in the system.

This past summer, the pump malfunctioned and upon inspection by an electrician, it was determined that the electrical junction boxes and associated disconnects were deteriorated and in very poor condition. Upon further inspection, the electrician noted that the supply wires that run underground from the station to the pump were old lead-coated wires that were buried directly in the ground and did not run through a protective conduit. The electrician was able to provide a temporary solution and get the pump back in service, but recommended that the wires and associated equipment be replaced. Staff recommends that the entire electrical supply line (and junction boxes) be replaced since 480 volts is considered high voltage (potentially hazardous) and estimated that the electrical line may be original to the construction of the 2.0 MG reservoir (1920's).

**Project Alternative**

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

**Project Impact**

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

## Water and Sewer Improvements-Public Works

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### Water System Efficiency Improvements – Pumping Station

FY 2015	\$6,000	W/S
FY 2016	\$108,000	W/S
FY 2017	\$44,000	W/S
FY 2018	\$60,000	W/S
FY 2019	\$0	W/S

☐ Critical
 ☐ Recommended
 ☒ Contingent on Funding

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### Spending History

FY 2014	\$56,300 (projected for phase I construction)
FY 2013	\$0
FY 2012	\$0
FY 2011	\$16,871 (efficiency study)
FY 2010	\$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 Costs<sup>1</sup></u>	<u>Estimated Yearly Energy Cost Savings</u>
Lighting Fixture Replacement	completed FY 14	\$215
Relocate Pump Foot Valves	completed FY 14	\$340
Discharge Check Valve Removal	completed FY 14	\$820
Interconnect Suction Pipes	completed FY 14	\$120
Replace first floor windows	completed FY 14	Not known
Replace Pump No. 1 <sup>2</sup>	\$89,000 (FY 16)	N/A
Pump No. 1 Pipe and Valve Changes <sup>3</sup>	\$19,000 (FY 16)	N/A
Reservoir Turbine Generator	\$44,000 (FY 17)	\$8,000

Reservoir Operations (fill valve repl.)	\$20,000 (FY 18)	\$1,500
Geothermal Heat Pump	\$40,000 (FY 18)	\$3,300

<sup>1</sup> Estimated Project Costs were developed by Baxter & Woodman in 2010. Estimated projects costs for fiscal years 16, 17, and 18 reflect inflationary increases.

<sup>2</sup> The improvements completed in FY 14 may decrease friction on the suction side of the pump to the point where the replacement of pump no. 1 may not be necessary.

<sup>3</sup> Completed in conjunction with Replacement of Pump No. 1

### **2015 Recommended Project**

Due to delays in completing the design of the project, which subsequently delayed the competitive bidding and start of the project, the project was completed in the fall of 2013 (FY 2014).

In last year's CIP, Staff recommended deferring additional improvements recommended by Baxter & Woodman until the initial (or phase I) improvements were completed and subsequently evaluated/analyzed. Since first phase was delayed and completed in FY 2014, Staff recommends analyzing the first phase of improvements in FY 2015 and allocate funding for the next construction phase of improvements (if they are determined to be necessary) for FY 2016. The proposed amount of \$6,000 for FY 2015 is for a consultant to assist Staff with analyzing the improvements completed in FY 2014.

### **Program Alternative**

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

### **Project Impact**

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

## ***Water and Sewer Improvements-Public Works***

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<b>Water Meter Replacement Program</b>	FY 2015	\$21,000	W/S
	FY 2016	\$26,000	W/S
	FY 2017	\$16,000	W/S
	FY 2018	\$19,000	W/S
	FY 2019	\$17,000	W/S



Critical



Recommended



Contingent on Funding

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### **Spending History**

FY 2014	\$24,092	continuation of program to replace all meters over 20 years of age
FY 2013	\$23,917	replaced meters greater than 20 years of age
FY 2012	\$39,207	replaced larger meters (1.5" – 4") & 1000 c.f. meters w/100 c.f. meters
FY 2011	\$8,890	replaced 2-inch and 3-inch meters
FY 2010	\$46,450	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.

### **2015 Recommended Project**

The Village proposes to continue replacing all water meters over 20 years of age to maintain accurate metering of business and residential accounts. A summary of the meters proposed to be replaced is listed below. All of the 109 meters will be replaced in-house utilizing Water Division personnel.

#### **Meters greater than 20 years old (> 6/1/93 and <5/1/94)**

Quantity	Size	Each	Total
70	0.625	\$115	\$8,050
15	0.75	\$134	\$2,010
15	1	\$168	\$2,520
7	1.5	\$465	\$3,255
2	2	\$653	\$1,306
<b>109</b>			<b>\$17,141.00</b>

**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**

<b>Annual \$ Impact on Operating Budget</b>	<b>Description of Operating Budget Impact</b>
None	None

## ***Water and Sewer Improvements-Public Works***

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<b>Water Main Replacement Program</b>	FY 2015	\$562,000	W/S
	FY 2016	\$280,000	W/S
	FY 2017	\$280,000	W/S
	FY 2018	\$280,000	W/S
	FY 2019	\$280,000	W/S



Critical



Recommended



Contingent on Funding

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### **Name of Project**

Thatcher Avenue Water Main  
Washington Boulevard Water Main  
Monroe Avenue Water Main  
Park Avenue Water Main  
Lathrop Avenue Water Main

### **Spending History**

FY 2014 \$305,000 (projected)  
FY 2013 \$116,416  
FY 2012 \$175,887  
FY 2011 \$258,302 (estimated)  
FY 2010 \$347,304

### **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.

### **2015 Recommended Project**

**Location:** Keystone Ave – From Chicago Ave to Oak Ave

**Project Length:** Approximately 800 feet

This proposed water main replacement project (proposed for FY 15) will replace the existing 8-inch water main with a new ductile iron 8-inch water main. This project will also include replacing a valve



at the north end of the project (just south of Chicago Avenue). As the existing water main is located under the west side of the roadway and there is a combined sewer in the middle of the roadway, the proposed water main will likely be located along the east side of the pavement. This 800-foot length of water main has experienced 7 water main breaks since 1995. The cost estimate for this project, which includes replacing fire hydrants on this block, is as follows:

- \$250,000 for construction (design and construction engineering to be performed in-house)
- \$30,000 for the installation of concrete base and asphalt patch along water main trench (if new water main installed beneath the pavement)

**Location:** Oak Ave – Bonnie Brae to Harlem Ave

**Project Length:** Approximately 600 feet

This proposed water main replacement project (proposed for FY 15) will consist of the installation of a new ductile iron 8-inch water main in Oak Avenue between Bonnie Brae and Harlem Avenue. This will allow the Village to abandon approximately 1,200 feet of existing water main that is currently located in the alley and behind the Garden Apartments (privately owned property). Relocating this water main to the Village-owned right-of-way will make it easier for staff to conduct future repairs and inspections. This project will also reduce the amount of water main that the Village is responsible for by approximately 400 feet. The proposed water main will likely be placed along the south side of the pavement in Oak Avenue. The cost estimate for this project is as follows:

- \$250,000 for construction (construction engineering to be performed in-house)
- \$25,000 for the installation of concrete base and asphalt patch along water main trench (if new water main installed beneath the pavement)

There is a valve located at Park & Chicago (8-inch diameter) which has, at times, demonstrated faulty operations and Staff is concerned that it cannot be relied upon in emergency situations. Staff also recommends the replacement of this valve in FY 2015 at a cost of \$7,000.

Cost summary for recommended improvements in FY 2015:

Construction (Keystone)	\$280,000
Construction (Bonnie Brae)	\$275,000
Additional Valve	<u>\$7,000</u>
	\$562,000

### **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 16:

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

Staff recommends an annual allocation of \$280,000 for future water main replacement projects. Future project locations will be determined by Staff based on the following factors: age, condition, and location of the main.

#### **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**

<b>Annual \$ Impact on Operating Budget</b>	<b>Description of Operating Budget Impact</b>
None	None

## ***Water and Sewer Improvements-Public Works***

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<b>Hydrant Replacement Program</b>	FY 2015	\$18,000	W/S
	FY 2016	\$18,000	W/S
	FY 2017	\$18,000	W/S
	FY 2018	\$18,000	W/S
	FY 2019	\$18,000	W/S

☐ Critical      ☒ Recommended      ☐ Contingent on Funding

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<b>Spending History</b>	FY 2014	\$30,000 (projected)
	FY 2013	\$14,590
	FY 2012	\$28,708
	FY 2011	\$29,325
	FY 2010	\$41,833
	FY 2009	\$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 and those hydrants that cannot be repaired in-house are done so contractually either on an emergency basis or coordinated with another project.

Staff recommends the replacement of 3 hydrants per year. To accomplish this objective, a minimum annual funding level of \$18,000 is recommended. This is equal to \$6,000 per hydrant for labor and materials.

### **2015 Recommended Project**

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

1. 526 Franklin Ave
2. 26 Forest Ave
3. 22 Keystone Ave

Due the type of hydrant (Eddy), repair parts to raise the hydrant are not available.

**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**

<b>Annual \$ Impact on Operating Budget</b>	<b>Description of Operating Budget Impact</b>
None	None

# Budget Glossary

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

# Glossary

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

# Glossary

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

# Glossary

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



# Glossary

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.

# Glossary

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.
Motor Fuel Tax (MFT):	Revenue allocated by the state to municipalities for funding street improvements.
Mutual Aid Box Alarm System (MABAS):	The mutual aid box alarm system (MABAS ) was established to provide a swift, standardized and effective method of mutual aid assistance for extra alarm fires and mass casualty incidents. The MABAS system is divided into over 20 Divisions from the communities along I-53 and the Northwest Tollway corridor.
Net Assets:	The difference between assets and liabilities as reported in the Government-wide Financial Statement of the Certified Annual Financial Report.

# Glossary

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

# Glossary

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.