

# **Report of the Citizen Advisory Committee on Village Finances: River Forest, Illinois**

April 2010



# **Village of River Forest, Illinois**

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# Chapter 1

## Executive Summary

Last summer, the village board learned that the village would not collect as much revenue for its general fund as had been expected for Fiscal Year 2010 which ends April 30, 2010. This decline in revenue would put the village's budget into the red. Instead of a balanced budget, River Forest faced a deficit of \$643,526 which will be smaller when all is accounted for at the end of the fiscal year. Planning ahead, the village projected that its expenses and revenues for the next three years will result in an expected deficit in the general fund approaching \$1.5 million in each of the next three fiscal years (FY 2011, 2012, and 2013).

The village's consultant Harry Sakai advised that:

“The present general fund expenditure and revenue structure results in structural deficits for the general fund for the foreseeable future unless new revenue sources are found and/or expenditures are controlled.”

The term “structural deficit” refers to a deficit that is not due to the cyclical nature of the economy, but a deficit that is chronic and long-term in nature. It's a deficit that can only be cured by reducing expenditures and/or increasing revenues.

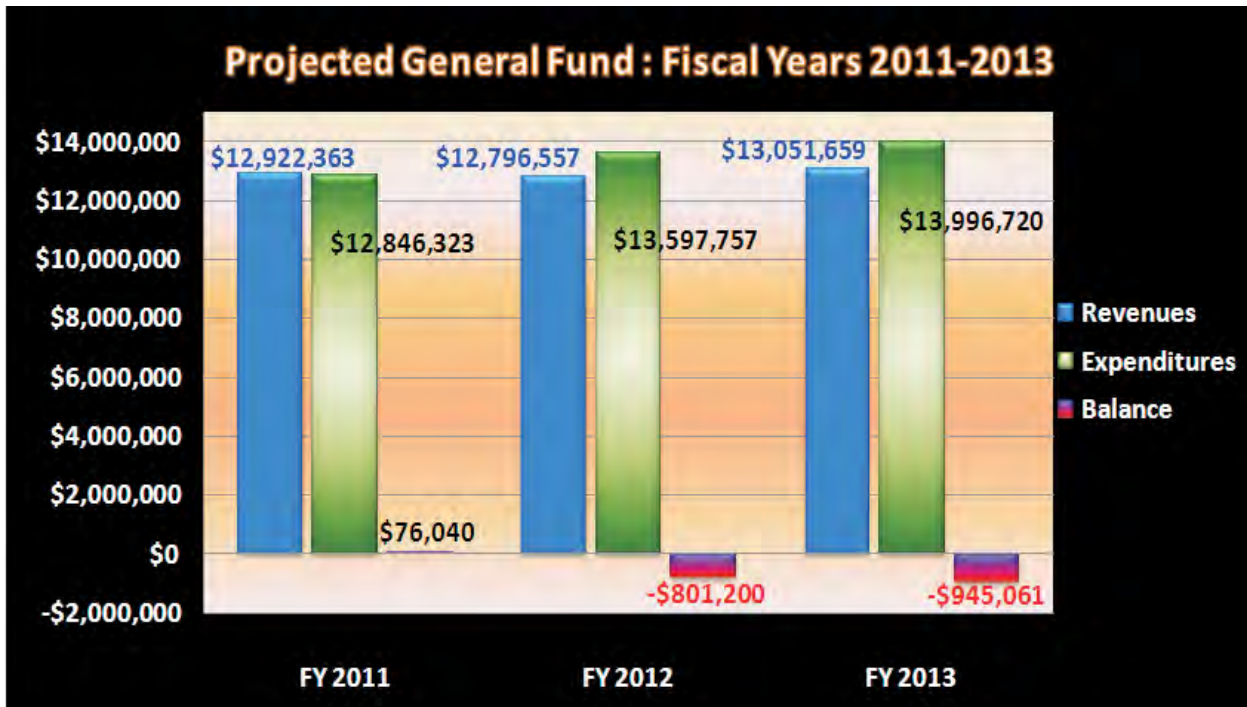
Last fall the village board established a Citizen Advisory Committee on Village Finances to “review the village's financial condition and make recommendations with regard to cutting village expenditures and expanding revenue sources.” The committee consisted of three village trustees who are members of the Village's Finance Committee and eight citizens chosen by the village board.

The committee first conducted an exhaustive review of the expenditures in the village's general fund before looking at means of increasing revenues. Eighty percent of the village's general fund pays for salaries, pensions, and other benefits of village employees.

To identify ways to reduce expenditures and the likely impacts of any reductions, the committee thoroughly reviewed the staffing levels of all village departments and the duties village employees perform. In the past two years, village staff has already been reduced 10 percent with eight full time positions eliminated to leave 74 village employees. Village department heads identified the reductions in services that the elimination of different staff positions would produce. The committee also compared the number of River Forest employees to those of comparably-sized Chicago-area suburbs and found that River Forest staffing did not exceed standards in any department. Based upon the analysis village department heads presented showing that further staff reductions would reduce essential core village services below acceptable levels, the com-

mittee concluded that it could *not* recommend further staff reductions. One committee member did not rule out further staff reductions, while others concluded that the village staffing was very lean and even understaffed in some departments. Finally, the committee reviewed all other budgeted expenditures over \$25,000. The expenditure review covered 95 percent of general fund expenditures. The committee identified two immediate reductions in spending that would save \$120,000 annually.

Figure 1: Projected General Fund: Fiscal Years 2011–2013



Projections are based on estimates made in March 2010.

Next the committee examined means to increase village revenues. Illinois state law limits the revenue options available to non-home rule communities like River Forest. The most River Forest can increase property taxes revenue without conducting a referendum is the lesser of the increase in the Consumer Price Index for the previous year or five percent. A greater increase is allowed only if voters approve it by referendum.

Another source of increased revenues would be an increase in the village's portion of the sales tax. Illinois state law requires that non-home rule communities like River Forest conduct a referendum to increase their sales tax. The catch is that state law also restricts how the revenue raised by an increase in the sales tax rate can be used. The money would not be available to the village's general fund. It could be used to pay only for "public infrastructure" work or to reduce property taxes — neither option would help resolve the village's structural deficit.

The committee did identify several additional long-term sources of revenue. It recognizes that economic development in the village would generate addi-

tional tax revenue, and it recommends a strong concerted effort for economic development. The committee also recommends exploring establishing a Payment in Lieu of Taxes (PILOT) program with the two tax-exempt institutions of higher learning located in River Forest.

The following are the Committee’s recommendations with the estimated annual benefit (expenditure reduction or increase in revenue). The vote of committee members present is indicated in parentheses.

**Table 1: Committee Recommendations**

<b>Action</b>	<b>Estimated Annual Impact on Village Budget</b>
<b>Reductions in Expenditure</b>	
Schools pay cost of crossing guards currently paid by the village (9-0)	— \$100,000
Parochial schools pay for nurse currently paid by the village (9-0)	— \$20,000
Obtain competitive quotes for liability insurance (9-0)	Amount unknown
<b>Increases in Revenue</b>	
Increase vehicle license fees (with appropriate consideration for senior citizens) (9-0)	
Illustration only: Double fee	+ \$180,000
Illustration only: Triple fee	+ \$360,000
Increase METRA daily and monthly parking fees. Evaluate parking configuration to maximize revenue (9-0)	
Illustration only: Double fee	+ \$110,000
Illustration only: Triple fee	+ \$220,000
Negotiate a PILOT (Payment in Lieu of Taxes) program on an equitable basis with the two universities (8-0, with Winikates, who is a Trustee of Dominican University, abstaining) Note: Estimated annual cost of services to the Universities is approximately \$400,000, although this amount is not considered to be a limit for such a program.	Amount unknown
Consider fee for fire inspections (5-2, with Winikates and Conti abstaining)	

The committee has been advised that there is a gap of \$801,000 and \$945,000 between expenses and revenues in fiscal years 2012 and 2013 respectively. We recognize that a combination of reductions in spending and increased revenues is necessary to address this ongo-

ing structural deficit and that these recommendations alone do not close this structural gap. Consequently, the committee also recommends:

The village board should consider increasing the village's sales tax rate and/or property taxes. (7-2)

The committee considered and discussed many other options to reduce spending and increase revenue. None of these options received substantial support among committee members due to the infeasibility of the recommendation, insignificant or nonexistent cost savings, requirement of union approval, and/or the need for extensive further study.



## Chapter 2

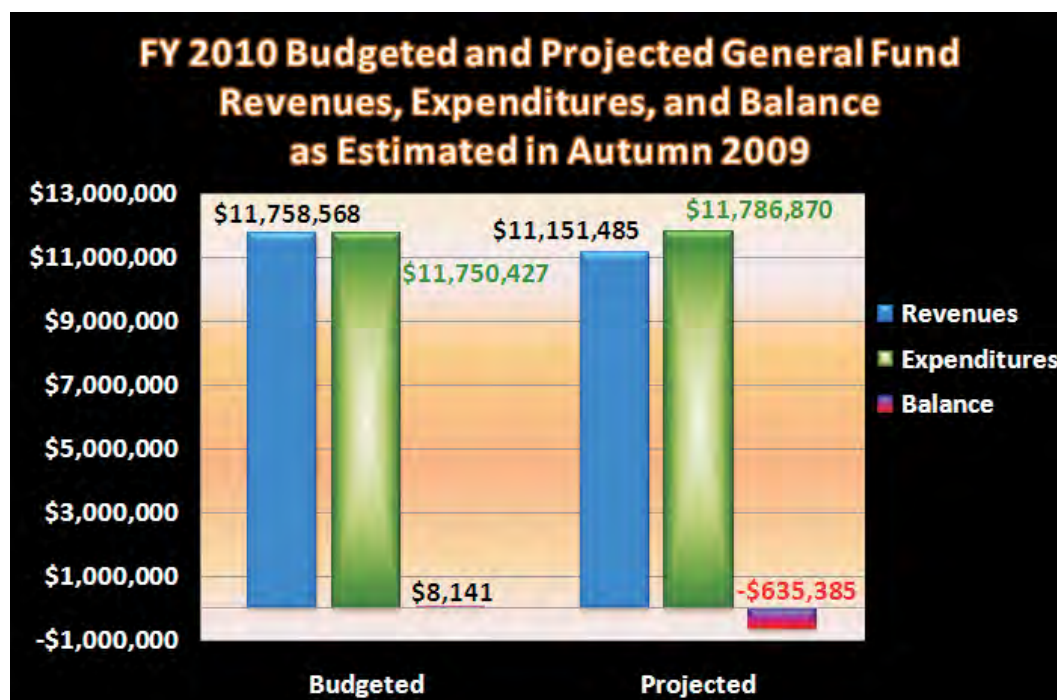
# River Forest's Budget Gap

Facing a significant budget deficit for the upcoming Fiscal Year 2010 (May 1, 2009 through April 30, 2010), the outgoing River Forest Village Board adopted a balanced budget in April 2009 that

- ◆ Reduced village staff by 10 percent (eliminating eight of 82 positions)
- ◆ Reduced and deferred certain operating expenses
- ◆ Froze pay for non–union and some union employees<sup>1</sup>
- ◆ Increased some user fees. Most significant was a policy change to have residents pay the entire cost of garbage collection rather than continue to subsidize garbage collection from the village's general fund.

As is the practice when producing a new annual budget, revenue projections for the new fiscal year were based in part on the amount of revenue expected to be collected during the previous year's fiscal year.

**Figure 2: FY 2010 Budgeted and Projected General Fund Revenues, Expenditures, and Balance as Estimated in Autumn 2009**



1. Salaries for twenty non–union employees and nine Public Works union employees were frozen May 1, 2009. Twenty firefighters and fire lieutenants agreed to take unpaid days off in Fiscal Year 2010. Salaries for 25 unionized police officers were not frozen and the police union made no other concessions.

Village staff presented the board with projections that showed deficits in each of the next three fiscal years. The Board chose not to undertake any actions to address the deficits staff forecast.

Following the April 7, 2009 Consolidated Election, a new village board took office.

Once a fiscal year ends, it takes a few weeks before all of the actual expenditures and revenues from the past 12 months can be calculated. In June 2009, staff reported to the new village board that general fund revenues for the just concluded 2009 fiscal year were less than budgeted — creating a deficit in the recently-adopted Fiscal Year 2010 budget because its revenue projections were based in part on the amount of revenue budgeted in Fiscal Year 2009.

Working with the village board's Finance and Administration Committee, village staff revised its revenue projections to reflect the previous year's smaller revenues and found the \$8,141 anticipated surplus would become a \$645,585 budget deficit if revenue trends of FY 2009 held steady throughout the new FY 2010.

Revenue sources tied to the economy account for declining village revenues, largely due to:

- ➡ Property tax collections for Fiscal Year 2009 were lower than anticipated. Collectively River Forest property owners normally pay 99 percent of the property taxes due. But last year they paid only 95 percent.
- ➡ The village's share of state income taxes fell because incomes declined. Ten percent of income taxes that the State of Illinois collects is distributed to localities like River Forest. With incomes falling throughout the state, all localities received fewer income tax dollars than they had expected.
- ➡ Construction declined in River Forest. To increase revenues, the village board had raised building permit fees for Fiscal Year 2010. But thanks to the economy, construction here declined significantly since the previous year. The result was a reduction in building permit fee revenues below what had been expected.

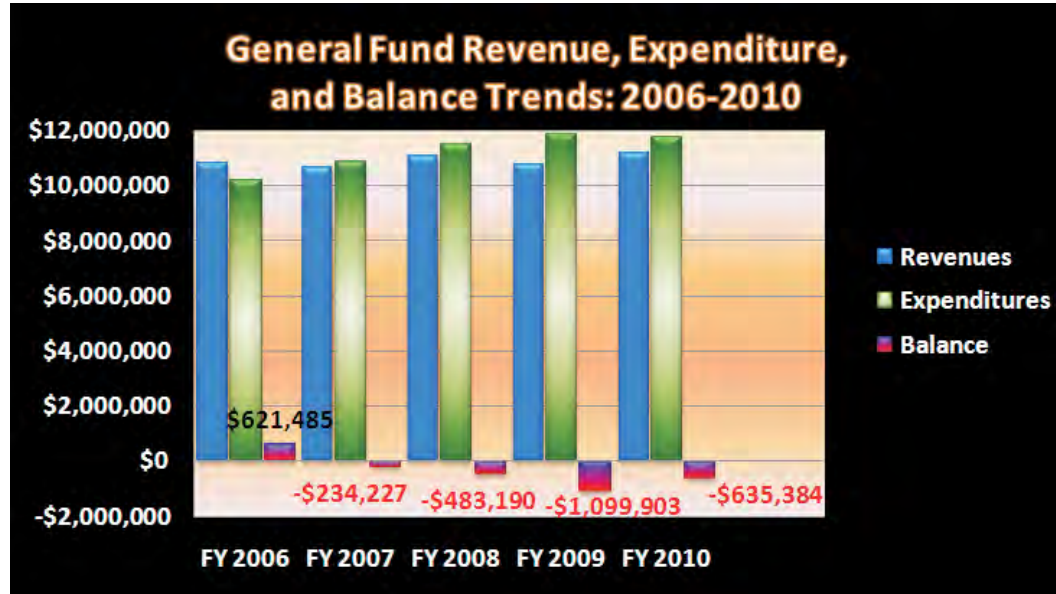
A recommendation was made to the village board by the Chair of its Finance and Administration Committee to prepare revised projections for the next three fiscal years. Village staff, with the concurrence of the Village President and Chair of the Finance Administration Committee, engaged Harry Sakai, a retired finance director for Hanover Park, Glenview, Carpentersville, and South Elgin, to conduct the analysis needed to prepare those projections. Mr. Sakai's report was presented in summary form to the village board in September 2009.

The Executive Summary states:

“The Village of River Forest general fund operations have resulted in annual deficits since Fiscal Year 2006 (2005–2006). The preliminary, unaudited result for Fiscal Year 2009 is a

deficit of over \$1.0 million for the village's general fund. Finance Department staff projects a general fund deficit for this fiscal year (Fiscal Year 2010) of \$635,585."

Figure 3: General Fund Revenue, Expenditure, and Balance Trends: 2006–2010



“General fund average revenue growth has averaged 0.5 per cent, while annual expenditure growth has averaged 3.7 per cent from 2006 through 2010.

“The present general fund expenditure and revenue structure results in structural deficits for the general fund for the foreseeable future unless new revenue sources are found and/or expenditures are controlled.

“Projections for general fund operation for the next three fiscal years are as follows:

Table 2: General Fund Projections As Estimated in Autumn 2009

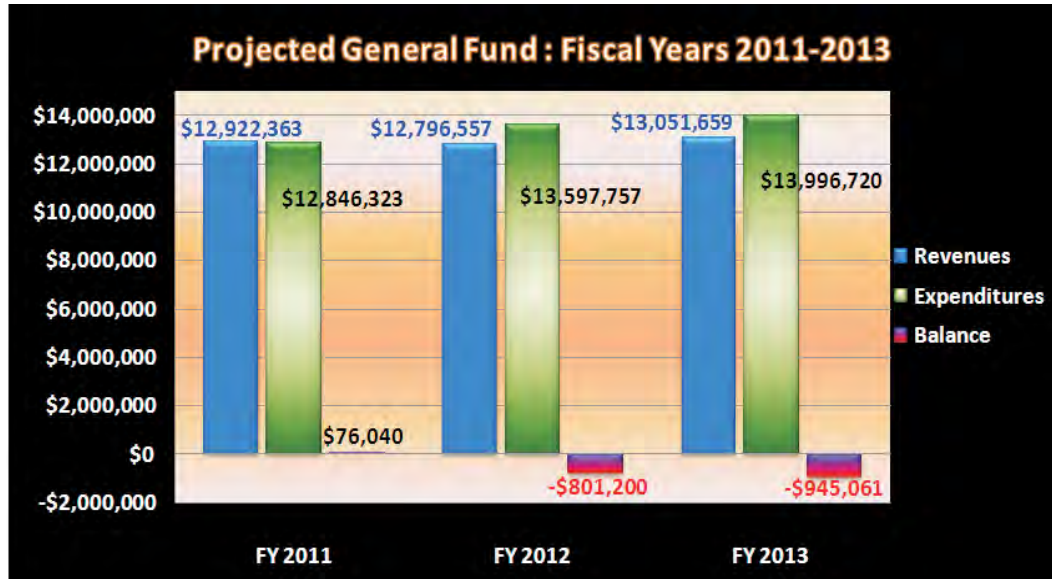
Fiscal Year	Revenues	Expenditures	Balance
2011	\$10,875,081	\$12,240,550	-\$1,365,469
2012	\$11,157,293	\$12,610,572	-\$1,453,279
2013	\$11,476,159	\$13,000,814	-\$1,524,655

“The village's general fund unrestricted reserves (Unassigned Fund Balance) is estimated at \$1.8 million on May 1, 2009. The estimated deficit for Fiscal 2010 will reduce these re-

serves to \$1.2 million as of April 30, 2010. The projected general fund deficits are projected to deplete the remaining unrestricted reserves before the end of Fiscal Year 2011.”

Since Mr. Sakai completed his report, these projections have been refined to reflect more current data that has been assembled. The most recent projections appear in the figure below and in detail in Exhibit F.

Figure 4: Updated Projected General Fund: Fiscal Years 2011–2013



Projections based on estimates made later in March 2010.

Because the ordinance creating the committee directed it to make recommendations only on reducing village expenditures and expanding revenue sources, it did not examine the historical origins of the village's budget gap.

The term “**structural deficit**” describes a chronic and long-term deficit that can be cured only by reducing expenses and/or increasing revenues. This structural deficit is in addition to the deficit that the current recession has caused.

## Chapter 3

# Review of Village Finances

After reviewing Mr. Sakai’s projections, the village board unanimously created a Citizen Advisory Committee on Village Finances (hereinafter “Citizen Committee” or “the Committee”) to “review the village’s financial condition and make recommendations with regard to cutting village expenditures and expanding revenue sources.” The committee consisted of eleven members, comprised of the three members of the Finance and Administration Committee (Susan Conti, Stephen Hoke, Jim Winikates, Chairperson) along with eight River Forest residents (Rex Burdett, Barry Fields, Rick Gillis, Thomas Lamm, Daniel Lauber, Kevin Price, Ken Slepicka, Hugh Wade), . Each of the six village trustees, the Village President, and the Village Clerk nominated a resident. The ordinance establishing the committee specified that the chair of the Village’s Finance and Administration Committee would also chair the Citizen Committee.

The committee held six meetings. The committee was provided with a variety of information, including, but not limited to, an overview of the then-current general fund projections for fiscal years 2010 through 2013, a copy of the detailed “Fiscal Year 2010 General Fund Budget,” and a plethora of financial analyses and memoranda. In presentations to the Committee, the heads of the four village departments — Public Works, Police, Fire, and Administration — detailed the staffing and functions their departments perform and identified the impact on village services generated by further staff reductions.

The remainder of this report summarizes the process the committee followed and the information it reviewed before arriving at its conclusions and recommendations. To provide a context for that portion of this report, it is helpful to have a general understanding of village finances.

## Village General Fund Finances

Local governments like the Village of River Forest use “fund accounting” in which separate “funds” are established for specific purposes. This approach is necessary largely due to restrictions on the use of monies in each fund imposed by law. All funds that are not restricted by law go into the village’s general fund. The general fund provides the money a village uses to pay for most of the services residents receive: police and fire protection, public works, and most administrative functions.

Exhibit A is the village’s “Fiscal Year 2010 General Fund Budget.” That budget will be used to briefly explain the principal sources of revenues and expenditures included in the general fund.



## General Fund Revenues

Collectively, the categories below constitute 80 percent of budgeted general fund revenues for Fiscal Year 2010 (83% if garbage collection fees and transfers from other funds are excluded).

**Taxes.** Property taxes account for 42 percent of village general fund revenues. Because River Forest is a non-home rule community, state law limits how much the village can increase property taxes in any one year. The limit – or “tax cap” — is 5 percent *or* the increase in the consumer price index for the previous calendar year, *whichever is less*. These tax caps limited the increase in the village’s 2010 tax levy (which affects property tax revenues for fiscal years 2010 and 2011) to one tenth of one percent because the Consumer Price Index had risen only 0.1 percent.

Property tax that residents pay to River Forest constitute 11 percent of their total property tax bill, down from 14 percent ten years ago.

The Communication and Utility taxes are a stipulated percentage of resident telephone and electric and gas utilities. Revenues from these sources depend on billings to residents for these services.

**Intergovernmental.** The sales tax charged in River Forest is 9 percent. One-ninth of this goes to the village itself. Sales tax revenue is sensitive to swings in the economy and declines when sales of taxable goods fall in River Forest.

Ten percent of Illinois income taxes collected by the State are distributed to municipalities based on their population relative to the State’s population. In Fiscal Year 2009, that came to \$91.08 for each of River Forest’s 11,636 residents. Thanks to the recession, the Illinois Municipal League reports that the per capita distribution will drop to \$77.00 in Fiscal Year 2010. Income tax revenue is sensitive to downturns in the economy.

**Licenses and Permits.** Fees for building permits account for most of this category. The village raised these fees effective May 1, 2009, but the recession has led to a decline in construction activity here and elsewhere which is why revenue from building permit fees will be less than originally projected.

**Charges for Services.** Garbage collection fees are the largest item in this category. Since May 1, 2009, River Forest residents have borne the full cost of garbage collection.

## General Fund Expenditures

Exhibit B presents an analysis of the village’s budgeted general fund expenses for Fiscal Year 2010 by department and by type of expenditure (salary, benefits, pension, contractual, commodities, capital and Capital Equipment Replacement Fund [CERF]). The CERF builds up cash for major equipment purchases, such as when a fire engine needs to be replaced. The monies are

transferred from the General Fund to the CERF.

As a cost-saving measure, River Forest entered into a joint venture to share Emergency 911 services (E-911) known as the West Suburban Consolidated Dispatch Center (WSCDC). Partner communities are Oak Park and Elmwood Park. The E-911 item in Exhibit B represents River Forest's share of the costs to operate WSCDC. This figure is based on each village's proportion of call received.

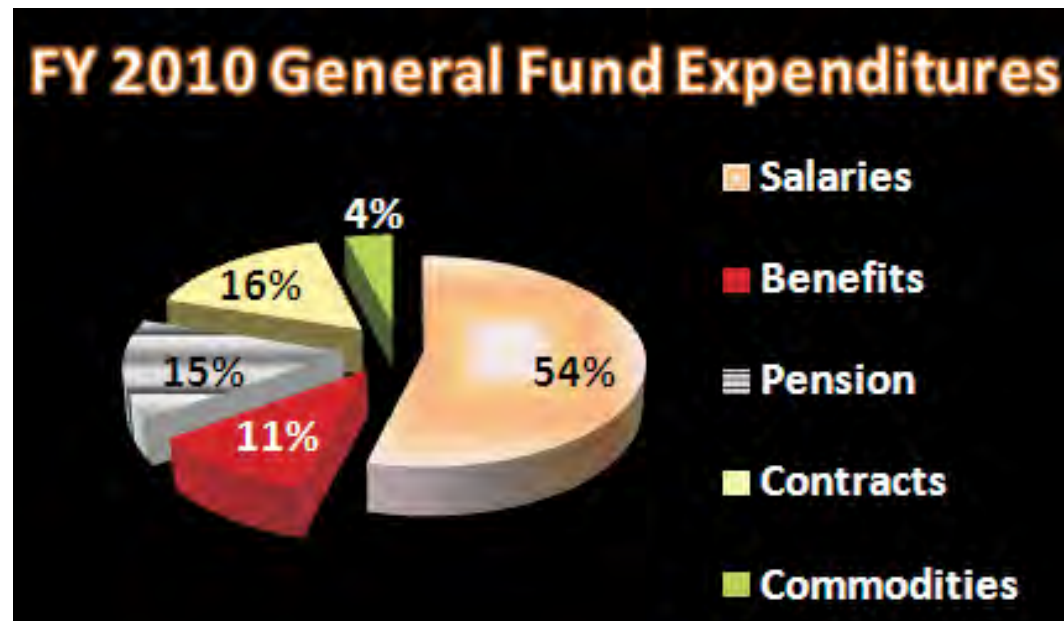
The "Sanitation" item is the cost of garbage collection services paid to Roy Strom & Company. The quarterly garbage collection fee residents pay covers all of this budget line item.

"Capital Items" cover street improvements. They are funded transferring money from other village funds to the general fund. The amount transferred each year equals the actual cost of street improvements such as repaving and other street repairs.

Since the above items are not candidates for budget cuts because they are fund transfers, pass throughs, and payments to a joint venture with other villages, the analysis in Exhibit B lists them separately near the bottom.

As shown in the graph below, 80 percent of discretionary village expenses are personnel-related — salaries, benefits (largely health care), and police and fire pensions. Achieving significant reductions in village expenditures would require significant reductions in village staff and the services they provide.

Figure 5: FY 2010 General Fund Expenditures



Of the village's remaining 74 employees, 54 in the Police, Fire, and Public Works Departments are represented by unions. Their salaries and benefits are subject to collective bargaining agreements. The agreements with the unions representing police and firefighters require "interest arbitration," which im-

poses binding arbitration when the Village and union cannot agree on terms. Such arbitration results in either the city's or union's proposal being imposed. By law, the arbitrator cannot arrive at a compromise somewhere between the two proposals. The Illinois Pension Code establishes the amount of police and fire pensions and requires the village to fund them.

The heads of each village department provided the Citizen Committee with detailed information on staffing levels and services as well as the impact of staff reductions on the delivery of village services. The following section of this report summarizes those presentations. Exhibit C shows full-time staffing levels by department for the past decade.

## Impacts of Staff Reductions on Village Services

### Police Department

The River Forest Police Department has an authorized strength of 31 sworn officers and three civilian personnel. The department provides police patrols, investigations, and community services. Federal, state, and county laws as well as intergovernmental agreements with schools and others require the Police Department to provide specified services. Under the Fiscal Year 2010 budget, the department reorganized itself and eliminated one supervisory position and two patrol officers. Although the village has authorized 31 sworn positions, there are currently just 28 active sworn personnel due to officers being on leave for such reasons extended military service and duty-related medical absence.

Staffing requirements for the village are based on several factors: quality of life services, officer safety, calls for service, crime statistics, population, proximity to the City of Chicago, and foot traffic generated by the Harlem Avenue Green Line CTA station. Current Chief Frank Limon agrees with the staffing levels identified in the staffing requirements study his predecessor prepared. Chief Limon identified minimum staffing requirements for various patrol shifts to the committee and explained how the Police Department meets those requirements with current personnel.

The Police Department receives more than 10,000 calls for service annually. The Department generates revenue for the village through fines for parking violations, administrative towing, enforcement against overweight vehicles on River Forest streets, and other compliance fines.

Chief Limon identified the cost savings and impacts on the level of police protection and services that would result from eliminating sworn officer and administrative positions. Eliminating one or more sworn officer positions would lead to:

- ◆ A longer response time for police service calls,
- ◆ Increased officer's safety risks,
- ◆ Fewer crime prevention programs,
- ◆ Less proactive policing strategies, and
- ◆ Possible elimination of the School Resource/Business Liaison Officer which would affect school and youth programs and business



partnerships.

Doing away with one or more of the three civilian positions would require sworn officers to perform the duties and functions of the eliminated civilian personnel — taking them away from their normal law enforcement duties. The effect would be the same as eliminating sworn officer positions.

## Fire Department

The village's Fire Department responded to 1,861 calls for service in 2008.

The River Forest Fire Department is an “all risk” Fire Department that provides the village with fire suppression, emergency medical services (advanced life support), rescue services, fire prevention, hazardous materials control, public education, and disaster mitigation.

The Department operates three 24-hour shifts with one lieutenant and five firefighters on each shift. At a minimum, each 24-hour shift consists of four firefighters and one lieutenant. Because firefighters work 24-hour shifts every third day, “Kelly Days” are scheduled to give time off to compensate for the fact that a 24-hour shift every third day equates to a 56 work week on an annual basis. Consequently there are four firefighters on duty at any one time.

**Impact of eliminating one firefighter per shift.** Occupational Safety and Health Administration (OSHA) regulations (29CFR1910.134(g)(4)) require that four firefighters be available to enter a burning structure. Initially two enter the structure and two remain outside in rescue mode. Any tasks performed by the ‘outside’ team must be work that can be abandoned without placing another firefighter at risk. The engineer/driver of the apparatus is critical to all operations and is not considered part of the ‘outside’ team.

If there are not enough firefighters on the team to meet this requirement, no firefighter could enter the burning structure until firefighters from other villages arrived under the mutual aid agreements in which River Forest participates. Reducing River Forest's firefighting team by one firefighter per shift would prevent the Fire Department from quickly attacking a fire and would lead to an increased risk of loss of life and property.

An analysis provided to the committee showed that the village would spend more on overtime than it would save by doing away with three firefighter positions (one per shift).

In addition to the 18 firefighters and officers on shift, the department administration includes the Fire Chief, Deputy Fire Chief, Lieutenant in the Fire Prevention Bureau and Lieutenant in the Training Division.

The Deputy Fire Chief operates as the chief officer of operations and supervises all three shifts through the Fire Lieutenants. He also handles several special projects including department disciplinary matters.

The lieutenant in the Fire Prevention Bureau handles code inspections and enforcement of the 310 properties in the village that require an annual inspection as well as all code violations, plan reviews, and public education for

schools, commercial businesses, and multifamily assemblies. This individual also responds to emergency calls for service. Eliminating this position will reduce capabilities to respond to secondary EMS (paramedic) responses.

The lieutenant in the Training Division is responsible for mandatory department training required by state law. He also is available to respond to emergencies, and covers scheduled overtime of shift officers which reduces overtime costs to the village.

## Public Works Department

The Public Works Department consists of 16 full-time employees.

The department's Director, Assistant Director, two Building and Zoning Inspectors, and Civil Engineering Technician perform these services:

- ◆ Administer the village's subsidy program to protect basements
- ◆ Assign service requests from residents to staff (801 in 2008)
- ◆ Review all building permits
- ◆ Perform inspections to ensure compliance with building and zoning codes
- ◆ Oversee construction inspections
- ◆ Perform real estate transfer inspections and issue requisite Certificates of Occupancy
- ◆ Staff Zoning Board of Appeals hearings and meetings
- ◆ Perform engineering design and develop construction drawings and plans for the village's street improvement program and other infrastructure improvements
- ◆ Oversee construction of the various infrastructure maintenance and improvement projects
- ◆ Conduct traffic counts and traffic analysis
- ◆ Administer and oversee the solid waste collection and disposal contract with Roy Strom & Company
- ◆ Process JULIE locates (1,438 in 2008)

Public Works also includes a custodian who handles janitorial duties and performs minor maintenance at village hall, the public works garage, and the West Suburban Consolidated Dispatch Center.

Public Works Operations is staffed by seven Maintenance Workers and two Water Operators supervised by a Director of Operations. Maintenance Workers are cross-trained enabling them to work in several areas of Public Works Operations.

**Forestry Operations.** Forestry Operations maintains approximately 9,000 trees on village right-of-ways (parkways). They prune these trees on a six-year cycle (each tree is pruned every six years). The cycle had been five years, but was increased to six when the number of maintenance workers was reduced as explained below. Public Works also consults with residents about their private property trees.

**Street Operations.** Public Works maintains, repairs, and improves approximately 35.5 miles of village streets, alleys, and right-of-ways. Public Works employees perform the following services:

- ◆ Street sweeping
- ◆ Pothole patching
- ◆ Sewer system maintenance
- ◆ Sandbagging and flood monitoring response during periods of heavy rainfall
- ◆ Fire hydrant maintenance and repair
- ◆ Snow plowing and salting of streets
- ◆ Manufacture, install and repair street signs
- ◆ Push, collect, and haul leaves during leaf collection program (1,700 tons)

**Water Operations.** The village's two water operators assure an adequate and continuous uninterrupted flow of high quality water purchased from the City of Chicago for domestic and fire-fighting purposes. These two employees

- ◆ Maintain the village's water distribution system which includes the Pump Station, three pumps, two reservoirs, one elevated tower, miles of water mains, over 300 valves, and more than 400 fire hydrants
- ◆ Install and replace water meters and water meter radio read units
- ◆ Read water meters – radio read units
- ◆ Oversee operation of the Supervisory Control and Data Acquisition computer system that monitors and controls the village's water distribution system
- ◆ Oversee and maintain the village's water distribution system
- ◆ Perform bacteriological and other water quality testing mandated by the U.S. and Illinois environmental protection agencies (EPA and IEPA)

The committee examined how further staff reductions in Public Works would affect village services. During the past three years, the number of maintenance workers was reduced from nine to seven. Currently the Department is struggling to keep up with the work load. Any additional reduction in the number of maintenance workers would slow down snow and ice removal which can affect public safety. Any additional reduction in the number of maintenance workers could lead to extending the tree trimming cycle to seven years and possibly contracting out some services. Replacing Maintenance Workers with contracted services is unlikely to result in significant savings to the Village.

## Administration Department

The Administration Department consists of six individuals: the Village Administrator, an Administrative Assistant, the Village Treasurer, an Accounting Supervisor, a Utility Billing Clerk, and a Cashier/Front Desk Receptionist. The Assistant Village Administrator position has been vacant since 2007. A substantial portion of the Utility Clerk's salary is charged to the Village's Wa-

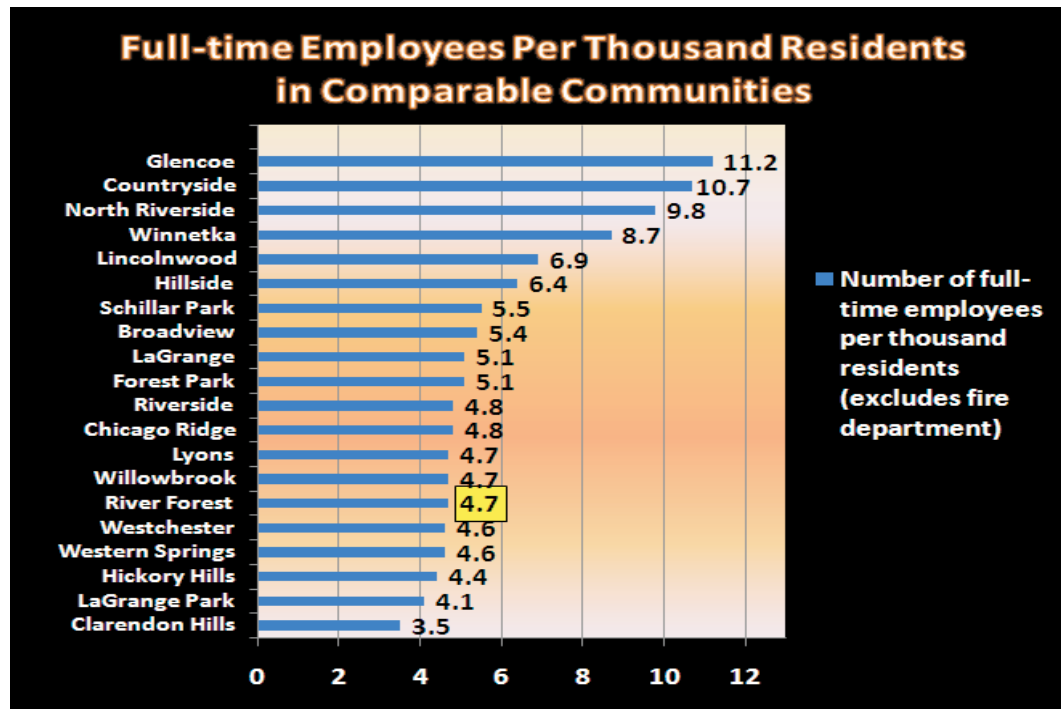
ter and Sewer Fund.

Eliminating any of these positions would lead to work not being performed or having to be outsourced which would result in no financial savings to the village. For example, without a Front Desk Receptionist, the village front desk could not serve residents who come to village hall. Doing away with the Utility Billing Clerk position would result in water bills not being prepared. Eliminating either the Accounting Supervisor or the Village Treasurer result in none of the required accounting, cash management, financial reporting, budgeting, accounts payable and payroll tasks being done and would require that these tasks be outsourced. These are essential tasks that cannot be abolished.

## Staffing Survey

To help determine whether the amount of staff River Forest employs is out of line with the size of the village, staff compiled the information shown in the graph below for comparably-sized communities in the Chicago area. These are communities with a population and land area within 50 percent of River Forest's. This research included staff levels (number of employees) in each respective department of the selected towns. The data was distilled down to a ratio of employees of each town per thousand residents. Because several of the towns do not have their own full-time fire department, fire department numbers were excluded. As illustrated in the graph above, the number of village employees per thousand residents is lower than in 72 percent of the comparable municipalities.

Figure 6: Full-time Employees Per Thousand Residents in Comparable Communities



Precise comparisons are difficult due to the wide variation in the services provided by different public works departments. For example, it is rare for a public works department to perform building inspections, engineering, right of

way maintenance operations, water operations, and zoning support like River Forest’s Public Works Department does. The other factor that makes precise comparisons difficult is the variation from town to town as to which functions they outsource. Despite these caveats, these comparisons illustrate that River Forest staffing tends toward the lean side.

The complete staffing survey is published in Exhibit C.

One committee member sought to learn why the cost of River Forest Police and Fire Department services was significantly greater than Western Springs, a comparably-sized community. A comparison of the two villages’ most recent annual budgets for these departments shows higher costs in River Forest.

**Table 3: Comparison of River Forest and Western Springs Public Safety Expenses**

Department	River Forest	Western Springs
Police	\$4,210,631	\$3,504,000
Fire	\$2,942,372	\$1,464,268

The village’s police and fire chiefs provided the committee with written responses to this request, which are presented in Exhibit D. River Forest has a larger Police Department (28 sworn officers compared to 21 in Western Springs) in part due to fewer crimes being reported in Western Springs (137) than in River Forest (497). The difference in the police budgets is due to contributions to the police pensions being about \$395,180 less for Western Springs and salaries and benefits totaling \$520,676 less than in River Forest which has seven more sworn officers than Western Springs. With smaller amounts spent on contracts, commodities, and capital expenses, the annual cost per sworn police officer is nearly \$10,000 less in River Forest.

The difference in cost for fire protection is attributable to Western Springs using a volunteer fire department rather than fire-fighting professionals. The committee does not recommend switching to a volunteer fire department in River Forest. The committee does recommend that the village board consider alternative fire protection models to reduce costs such as establishing a multi-village fire protection district with nearby villages.

After considering the staffing survey, current village staffing levels, previous staff reductions, and the impact on village services from any further staff reductions, the committee declined to recommend further staff reductions. One committee member did rule out further staff reductions, while others concluded that the village has a very lean staff or is understaffed in some departments.

**Other Expenditures That Can Be Reduced**

The committee next analyzed other general fund expenditures consisting of contractual services and commodities. The committee reviewed budgeted expenditures of \$25,000 or more — which amount to 71 percent of General Fund of these costs. Exhibit E lists all of these expenditures There was extensive dis-

discussion about the nature of these items and why they were necessary village expenditures. The committee identified several expenditures that could be eliminated and made other recommendations, one of which has already been implemented.

The village currently pays the salaries of school crossing guards in the village. The committee recommended discontinuing this practice and that the schools should pay the costs of their school crossing guards. The estimated annual savings to the village is approximately \$100,000.

The village also pays the cost of a nurse who serves the parochial schools in the Village. The committee recommended discontinuing this practice and that parochial schools pay for their nurse. The estimated annual savings to the village is approximately \$20,000.

The village is a member of the Intergovernmental Risk Management Agency (IRMA). IRMA is a risk sharing pool of 74 local municipalities and special service districts in northeastern Illinois that have joined together to manage and fund their property, casualty, and worker's compensation claims. All members also participate in a comprehensive risk management program. The committee recommended that the village obtain competitive quotes for the coverages provided by IRMA.

As previously noted, River Forest shares the cost of the West Suburban Consolidated Dispatch Center (WSCDC) with two other villages. Our share of the costs of the WSCDC's E-911 services are based on relative call volumes. The committee observed that the village's share of costs of WSCDC seemed high given the relative size of River Forest compared to Oak Park and particularly Elmwood Park. Prompted by the Committee's discussion, River Forest village staff initiated procedural changes in the Police Department that are expected to reduce call volume and, consequently, the village's share of WSCDC costs.



# Chapter 4

## Recommendations

The table below summarizes the recommendations of the Citizen Advisory Committee on Village Finances.

**Table 4: Committee Recommendations**

Action	Estimated Annual Impact on Village Budget
<b>Reductions in Expenditure</b>	
Schools pay cost of crossing guards currently paid by the village (9-0)	— \$100,000
Parochial schools pay for nurse currently paid by the village (9-0)	— \$20,000
Obtain competitive quotes for liability insurance (9-0)	Amount unknown
<b>Increases in Revenue</b>	
Increase vehicle license fees (with appropriate consideration for senior citizens) (9-0)	
Illustration only: Double fee	+ \$180,000
Illustration only: Triple fee	+ \$360,000
Increase METRA daily and monthly parking fees. Evaluate parking configuration to maximize revenue (9-0)	
Illustration only: Double fee	+ \$110,000
Illustration only: Triple fee	+ \$220,000
Negotiate a PILOT (Payment in Lieu of Taxes) program on an equitable basis with the two universities (8-0, with Winikates, who is a Trustee of Dominican University, abstaining) Note: Estimated annual cost of services to the Universities is approximately \$400,000, although this amount is not considered to be a limit for such a program.	Amount unknown
Consider fee for fire inspections (5-2, with Winikates and Conti abstaining)	

Committee votes are in parentheses.

## Revenue Increases

To address the village's structural deficit, the committee identified several means of increasing village revenues both immediately and in the long term.

### Sources of Immediate Revenue Increases

#### Fees for Licenses, Permits, and Charges for Services

River Forest receives fees for vehicle and business licenses and building permits. It also charges for some services like parking for METRA commuters. The committee reviewed and discussed several of these revenue items.

Fees for garbage collection, building permits, and business licenses were increased May 1, 2009. The committee concluded that additional increases in these fees was not appropriate. The committee discussed imposing an administrative surcharge on the garbage collection service fee, and a separate fee for leaf collection. Neither suggestion garnered broad committee support.

The committee recommended that the village increase vehicle license fees (with an appropriate discount for senior citizens) and increase daily and monthly fees for METRA parking. It suggested conducting an evaluation of the parking configuration to maximize revenue. The committee does not make any specific recommendation as to the exact amount these fees should be increased.

The committee also recommended that the village consider a fee for fire inspections.

Committee members discussed the possibility of creating a fire protection district with nearby villages to reduce the cost of fire protection services. Staff will look into this possibility, recognizing that it would take years to create one and therefore will not generate immediate cost savings.

### Sources of Future Revenue Increases

#### PILOT Program

Municipalities around the nation have established "Payment in Lieu of Taxes" (PILOT) programs with nonprofit institutions within their borders. The real estate these nonprofit entities owned is generally exempt from property taxes. PILOT payments seek to cover at least part of the cost of municipal services delivered to these nonprofit institutions. River Forest has two tax-exempt schools of higher learning: Dominican University and Concordia University.

Illinois law (35 ILCS 200/15-30) specifically authorizes taxing bodies to enter into a "mutually acceptable agreement with the owner of any exempt property whereby the owner agrees to make payments to the taxing district for the direct and indirect cost of services provided by the district." The statute expressly prohibits a municipality from using administrative approvals such as zoning to coerce an owner into entering into a PILOT agreement. The statute also limits the duration of a PILOT agreement to five years with a single five-year renewal.



The committee requested and received an analysis, Exhibit G, from village staff that estimated the village's cost of providing services to the two universities.

The committee recommended that the village negotiate a PILOT program on an equitable basis with the two universities. The committee realizes that these negotiations may take time and recommends that the village immediately begin negotiations with the two universities.

### Economic Development

The committee recognizes that economic development can increase village tax revenues. It was also noted that unlike River Forest, many municipalities employ a full time director of economic development. The committee recommends that the village make a strong concerted effort to nurture and further economic development. The committee recognizes that this is a long-term strategy that will not immediately reduce the structural gap between revenues and expenditures.

## Closing the Budget Gap

The Committee's recommendations for reductions in spending and increases in revenue appear at the beginning of this chapter.

Absent further action to increase revenues, River Forest's reserves will run out in Fiscal Year 2014 based on the 2009–2013 trends. The graph below shows the effect on the village's reserves if the Committee's recommendations are not enacted and other actions are not taken to increase revenues.<sup>1</sup>

The committee has been advised that approximately \$800,000 to \$950,000 in annual sustainable expenditure reductions and/or increased revenue is necessary to address the structural deficit River Forest faces in fiscal years 2012 and 2013.

*Termination of Sales Tax Allocation Fund of the village's Tax Increment Finance District in late 2009 and termination of the TIF District itself in December 2010 will generate short-term revenue for the village that enables River Forest to buy some time to resolve its structural deficit.*

River Forest will use revenue from the Sales Tax Allocation Fund to help balance its current Fiscal Year 2010 budget and the upcoming Fiscal Year 2011 budget. But this will completely exhaust funds from the Sales Tax Allocation Fund and have no effect on the village's structural deficit in fiscal years 2012, 2013, and beyond.

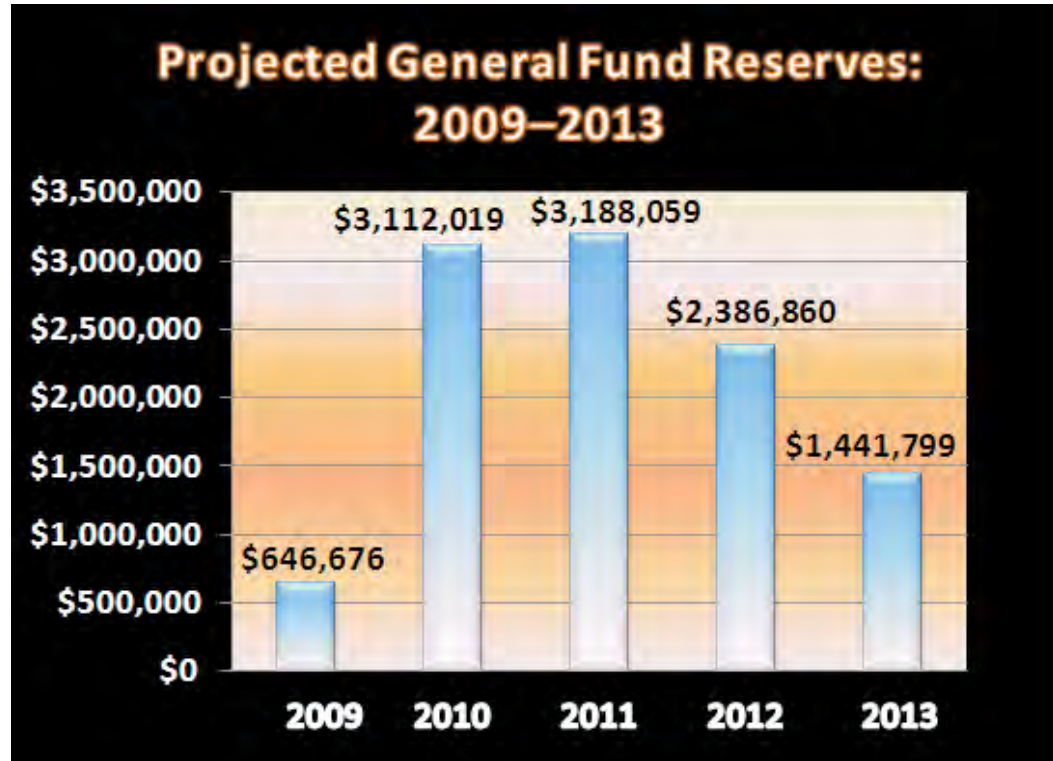
Distribution of surplus funds from the TIF District itself contribute \$1,168,470 to the current Fiscal Year 2010 budget and \$329,382 to Fiscal Year 2011. No additional surplus funds will exist for future years. Additional prop-

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1. The village board intends to use a one-time contribution to the general fund available due to termination of the sales tax portion of the village's Tax Increment Tax District to balance its budgets for fiscal years 2010 and 2011, which will exhaust these funds. Without those funds, the village's reserves would run out in 2013 rather than 2014.

erty and sales tax revenues from the TIF district are incorporated into the projections for fiscal years 2011–2013. *The challenge of the structural deficit will not disappear.*

Figure 7: Projected General Fund Reserves: 2009–2013



Unable to identify further responsible reductions in spending and increases in non-tax revenue, and recognizing that the village needs to achieve additional revenue before Fiscal Year 2012, the committee concluded:

The village board should consider increasing the village’s sales tax and/or property tax.

### Alternatives and Limitations

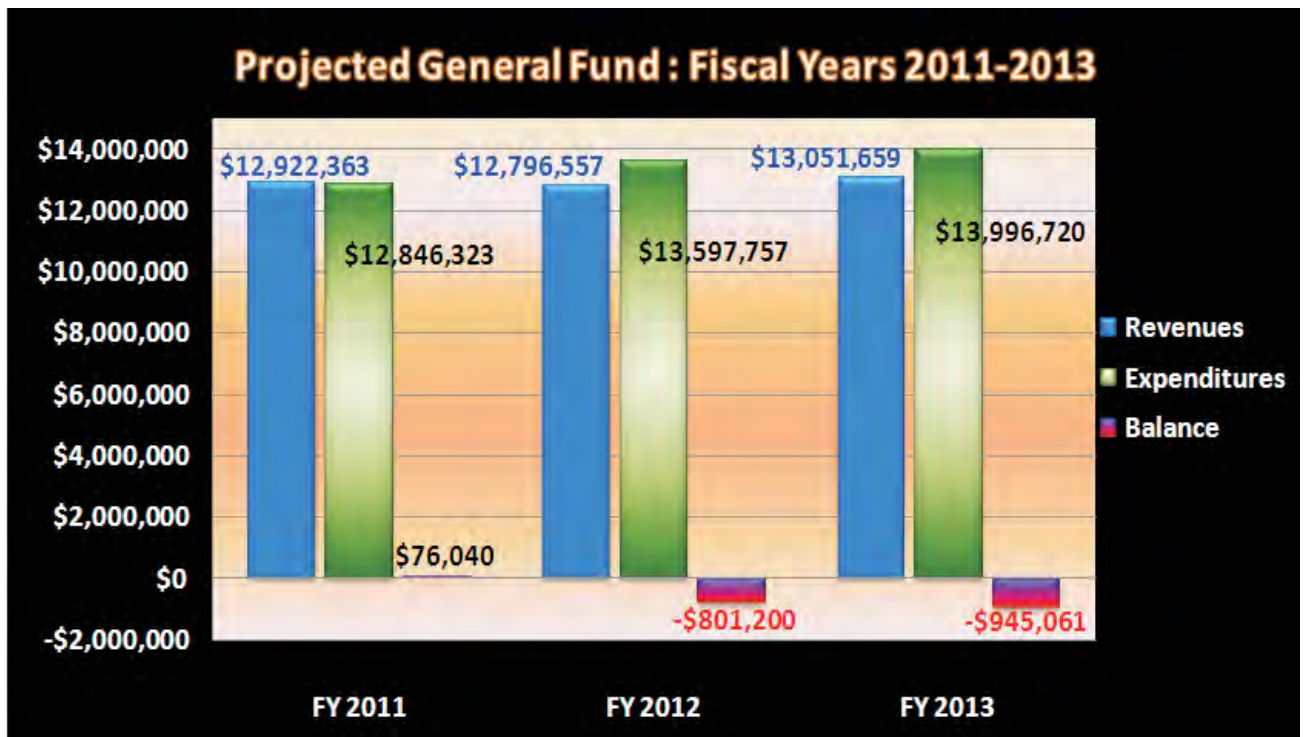
Property tax that residents pay to River Forest constitute 11 percent of their total property tax bill, down from 14 percent ten years ago.

Being a non-home rule village, River Forest is subject to the “tax cap” limitations discussed earlier. The village can increase property taxes *without a referendum* by no more than 5 percent or the previous calendar year’s increase in the Consumer Price Index (CPI), *whichever is less* — limits that preclude closing the budget gap by action of the village board. Any greater increase in property tax requires approval by voter referendum.

The other tax that can help close the gap is the sales tax. As a non-home rule community, River Forest can increase the sales tax only by voter referendum, and even then, state law drastically limits how the increased sales tax revenue

can be spent. Non-home rule communities can use these increased sales tax revenues only for “public infrastructure” or “property tax relief” (65 ILCS 5/8-11-1.2). An increase in the sales tax would not provide new revenues that could be used for general operating purposes — which is what the village needs to close its structural budget gap. A sales tax increase would help the village only if the General Assembly lifted this restriction by amending the state statutes. A bill has been introduced to do just this, but there is no guarantee it will be adopted. If adopted, the village could raise the sales tax if the voters approve by referendum.

Figure 8: Projected General Fund: Fiscal Years 2011–2013



Projections are based on estimates made in February 2010.

The committee takes no position on whether the Village of River Forest should seek to become a home rule community which would have to be approved by voter referendum.

### Other Options Considered

The committee considered and discussed many other matters for reducing expenditures and increasing revenues, a few of which are mentioned earlier in this report. Among the other possibilities the committee discussed that are not included as committee recommendations were:

- ◆ Creating an auxiliary police force
- ◆ Reducing the “window” hours at the village hall
- ◆ Seeking a pay cut for unionized employees
- ◆ Seeking unionized employees to pay more of their health insurance costs

- ◆ Evaluating the cost efficiency of the Emergency 911 services (E-911) known as the West Suburban Consolidated Dispatch Center (WSCDC)
- ◆ Red light camera enforcement

Many of these were suggestions of individual committee members and did not receive widespread committee support. They were not included as final committee recommendations due to infeasibility of the recommendation, perceived insignificant or nonexistent cost savings, requirement of union approval, and a need for extensive further study. Nevertheless, the committee believes there is benefit in communicating these matters to the village board.

VILLAGE OF RIVER FOREST  
Department Budget Request Form

01	GENERAL CORPORATE FUND	FY06-07 AUDITED ACTUAL	FY07-08 AUDITED ACTUAL	FY08-09 PROPOSED BUDGET	FY08-09 FULL YEAR PROJECTED	FY09-10 PROPOSED BUDGET	% CHNG FY08/09 FY09/10
<b>REVENUE GUIDELINE</b>							
<b>***TAXES***</b>							
411000	PROPERTY TAX PRIOR	2,377,139	2,392,001	2,603,384	2,590,639	2,453,074	-5.31%
411021	PROPERTY TAX CURRENT	2,127,708	2,170,609	2,455,004	2,455,337	2,502,030	1.90%
411180	TRANSFER TAX	113,644	108,057	136,000	67,306	90,000	33.72%
411185	LUMBER TAX					6,000	
411190	RESTAURANT TAX					40,000	
411450	COMMUNICATIONS TAX	481,690	507,337	564,816	518,532	516,000	-0.49%
411475	UTILITY TAX ELECTRIC	417,426	435,619	529,515	421,223	421,000	-0.05%
411480	UTILITY TAX GAS	260,874	306,930	400,078	383,895	335,000	-12.74%
	<b>TOTAL TAXES</b>	<b>5,778,480</b>	<b>5,920,553</b>	<b>6,688,797</b>	<b>6,436,932</b>	<b>6,363,104</b>	<b>-1.15%</b>
<b>***INTERGOVERNMENTAL***</b>							
411200	SALES & USE TAX	785,642	915,419	836,744	836,744	794,907	-5.00%
411250	INCOME TAX	1,003,524	1,096,207	1,104,950	1,079,289	1,051,227	-2.60%
411150	REPLACEMENT TAX (PPRT)	147,821	162,940	154,706	145,941	127,552	-12.60%
411500	E911 TAXES	122,758	118,560	139,800	118,000	118,000	0.00%
411550	E911 STATE WIRELESS TAXES	47,898	53,652	58,128	61,409	60,000	-2.29%
466425	BLOCK GRANT (VIDEO)						
466430	WEST END ENTRY GRANT						
466520	BADGE/COPS GRANT	12,000	11,658	7,000	7,000	9,160	30.86%
466523	POLICE TOBACCO GRANT						
466530	FEMA REIMBURSEMENT		71,826	2,065	77,144	0	-100.00%
466600	ILEAS GRANT						
466528	IDOT SAFETY GRANT	5,383	3,199	0			
466610	MDC EQUIPMENT GRANT	8,145					
466615	MABAS GRANT		37,152	10,000	15,000	10,000	-33.33%
466620	STATE FIRE MARSHALL TRAINING		830				
466625	ILLINOIS TOMORROW GRANT		0	94,500	94,500	0	-100.00%
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>2,133,171</b>	<b>2,471,444</b>	<b>2,407,893</b>	<b>2,435,027</b>	<b>2,170,847</b>	<b>-10.85%</b>
<b>***LICENSES &amp; PERMITS***</b>							
422115	PET LICENSES		2,285	1,600	2,780	1,600	-42.45%
422120	VEHICLE LICENSES	181,178	180,362	183,000	183,000	183,000	0.00%
422125	CAB LICENSE		102	74	74	75	1.13%
422350	BUSINESS LICENSES	51,929	49,892	54,700	54,700	92,180	68.52%
422355	TENT LICENSES				210	200	-4.76%
422360	BUILDING PERMITS	588,464	308,469	302,250	317,358	517,420	63.04%
422365	BONFIRE PERMITS				30	0	-100.00%
422370	FILM CREW LICENSE					5,000	
422520	LIQUOR LICENSES	16,300	16,216	16,500	16,900	16,500	-2.37%
422570	CABLE TELEVISION FRANCHISE	118,451	133,721	140,700	143,930	144,000	0.05%
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>956,322</b>	<b>691,047</b>	<b>698,824</b>	<b>718,982</b>	<b>959,975</b>	<b>33.52%</b>
<b>***CHARGES FOR SERVICES***</b>							
433065	POLICE REPORTS		2,680	2,767	2,150	2,500	16.28%
433180	GARBAGE COLLECTION	430,148	495,181	457,600	457,600	835,514	82.59%
433200	METRA PARKING FEES	36,825	39,070	38,697	37,000	35,000	-5.41%
433220	PARKING LOT FEES	74,618	76,708	74,000	73,851	74,000	0.20%
433225	ADMINISTRATIVE TOWING FEE		0	73,333	75,050	73,000	-2.73%
433515	NSF FEES		165	200	200	500	150.00%
433530	50/50 SWLK & APRON RPLC PROG	18,567	22,204	18,200	25,750	22,993	-10.70%
433535	TREES & DED INJECTIONS	3,668	2,842	3,000	3,000	12,800	326.67%
433550	AMBULANCE CHARGES	185,040	201,782	212,675	190,000	210,000	10.53%
433555	LOCK-OUT FEE					6,000	
433557	CAR FIRE AND EXTRICATION FEE					2,500	
433560	STATE HGHWY MAINTENANCE	42,314	44,076	44,505	44,505	45,744	2.78%
434010	GASOLINE OTHER AGENCIES	7,259	12,291	9,315	9,315	7,500	-19.48%
434020	WSCDC JANITORIAL SERVICES	4,495	4,650	4,816	4,816	4,650	-3.45%
434030	WORKERS COMP INSURANCE	63,111	43,428	35,884	16,384	25,560	56.00%
	<b>TOTAL CHARGES/FEES</b>	<b>866,046</b>	<b>945,077</b>	<b>974,993</b>	<b>939,621</b>	<b>1,358,261</b>	<b>44.55%</b>

**VILLAGE OF RIVER FOREST**  
**Department Budget Request Form**

01	GENERAL CORPORATE FUND	FY06-07 AUDITED ACTUAL	FY07-08 AUDITED ACTUAL	FY08-09 PROPOSED BUDGET	FY08-09 FULL YEAR PROJECTED	FY09-10 PROPOSED BUDGET	% CHNG FY08/09 FY09/10
<b>***CONTRIBUTIONS***</b>							
467350	EMPLOYEE INSURANCE PORTION	101,276					
467370	RETIREE INSURANCE PORTION	155,759					
467380	WELLNESS CONTRIBUTION	2,640	2,303	2,166	2,166	0	-100.00%
467385	OTHER CONTRIBUTIONS	0	12,940		1,374	0	
<b>TOTAL CONTRIBUTIONS</b>		<b>259,674</b>	<b>15,243</b>	<b>2,166</b>	<b>3,540</b>	<b>0</b>	<b>-100.00%</b>
<b>***FINES***</b>							
444230	POLICE TICKETS	102,220	101,614	209,270	171,375	188,000	9.70%
444235	PRIOR YEAR POLICE TICKETS				6,821	10,000	46.61%
444430	COURT FINES	74,671	71,152	90,638	81,574	80,000	-1.93%
444435	DUI FINES	2,138	3,274	2,500	2,250	2,250	0.00%
444435	BLDG CONSTRUCTION CITATION				1,503	1,500	-0.21%
<b>TOTAL FINES</b>		<b>179,029</b>	<b>176,040</b>	<b>302,408</b>	<b>263,523</b>	<b>281,750</b>	<b>6.92%</b>
<b>***INTEREST***</b>							
455100	INTEREST EARNED	91,515	57,304	58,000	31,261	23,000	-26.43%
455300	INTEREST - PROP TAXES		6,432	3,500	1,789	2,000	11.82%
455400	UNREALIZED GAIN(LOSS)		-51			0	
<b>TOTAL INTEREST</b>		<b>91,515</b>	<b>63,685</b>	<b>61,500</b>	<b>33,050</b>	<b>25,000</b>	<b>-24.36%</b>
<b>***MISCELLANEOUS***</b>							
466410	MISCELLANEOUS REVENUE	54,751	35,166	25,000	20,782	25,000	20.30%
466411	MISCELLANEOUS PUBLIC SAFETY	22,553	7,147	20,700	5,996	5,000	-16.62%
466415	REIM OF EXPENSES				4,327	5,000	15.54%
466420	YARD WASTE BAGS		0				
466421	BRUSH TAGS		0				
466422	REFUSE STICKERS	19,311	21,711	23,500	17,140	0	-100.00%
466423	BULK ITEM STICKERS						
466500	CINGULAR WIRELESS LEASE	20,700	20,700	0	0		
466510	T-MOBILE LEASE	29,513	30,398	31,380	31,380	32,242	2.75%
468001	IRMA EXCESS	53,069	-54,148	2,721	0	0	
<b>TOTAL MISC</b>		<b>199,897</b>	<b>60,975</b>	<b>103,301</b>	<b>79,626</b>	<b>67,242</b>	<b>-15.55%</b>
<b>***OTHER FINANCING SOURCES***</b>							
487003	TRSF FROM MFT FUND	200,585	440,000	0	0	0	
487090	BOND PROCEEDS			600,000	600,000	464,150	-22.64%
488000	SALE OF PROPERTY		250,000	0	0	0	
489010	INTERFUND TRANSFER		600	78,088	78,088	68,240	-12.61%
<b>TOTAL OTHER SOURCES</b>		<b>200,585</b>	<b>690,600</b>	<b>678,088</b>	<b>678,088</b>	<b>532,390</b>	<b>-21.49%</b>
<b>TOTAL REVENUE GENERAL FD</b>		<b>10,664,718</b>	<b>11,034,663</b>	<b>11,917,970</b>	<b>11,588,389</b>	<b>11,758,569</b>	<b>1.47%</b>



VILLAGE OF RIVER FOREST  
Department Budget Request Form

DIVISION 10 - ADMINISTRATION		FY07-08 AUDITED ACTUAL	FY08-09 PROPOSED BUDGET	FY08-09 FULL YEAR PROJECTED	FY09-10 PROPOSED BUDGET	FY09-10 FULL YEAR PROJECTED	% CHNG FY08/09 FY09/10
****Personal Services*****							
510200	SALARIES-REGULAR	283,804	321,662	274,514	259,749	259,749	0.00%
511700	OVERTIME	1,334	500	1,074	1,205	1,205	0.00%
511900	PERFORMANCE PAY	7,369	7,913	4,633	9,767	2,820	-71.13%
513000	SALARIES-PART-TIME	26,842	27,160	27,160	25,956	23,000	-11.39%
520100	ICMA RETIREMENT CONTRACT	0	0	0	0		
TOTAL PERSONAL SERVICES		319,349	357,235	307,381	296,677	286,774	-3.34%
****Benefits*****							
520320	SOCIAL SECURITY	18,469	22,149	22,149	19,269	19,269	0.00%
520325	FICA/MEDICARE	4,546	5,180	5,180	4,687	4,687	0.00%
520330	IMRF	20,303	24,078	24,078	24,355	24,355	0.00%
520350	EMPLOYEE ASSISTANCE PROG	1,485	1,485	1,485	1,476	1,476	0.00%
520400	HEALTH INSURANCE	28,703	24,195	29,377	34,715	37,044	6.71%
520420	HEALTH INSURANCE - RETIREES	7,584	3,692	5,936	4,155	4,400	5.91%
520425	LIFE INSURANCE	457	2,481	2,732	1,581	1,470	-7.05%
520500	WELLNESS PROGRAM	9,858	10,775	10,775	1,050	9,031	760.10%
TOTAL BENEFITS		91,405	94,035	101,712	91,288	101,732	11.44%
****Contractual Services*****							
530200	COMMUNICATIONS	19,464	13,230	14,960	14,246	14,246	0.00%
530300	AUDIT SERVICES	24,660	27,000	21,601	17,664	17,664	0.00%
530350	ACTUARIAL SERVICES	2,800	6,100	6,100	6,100	6,100	0.00%
530360	PAYROLL SERVICES	0	0	0	0	0	
530380	CONSULTING SERVICES	28,201	131,900	131,900	98,400	58,400	-40.65%
530410	IT SUPPORT	48,355	48,200	48,200	43,352	43,352	0.00%
530425	VEHICLE STICKER PROGRAM	8,919	12,310	12,310	10,050	10,050	0.00%
531100	HEALTH/INSPECTION SERVICES	49,332	50,862	50,862	53,694	35,694	-33.52%
531160	RETIREE HEALTH INSURANCE	0	0	0	0		
531250	UNEMPLOYMENT CLAIMS	0	0	7,260	3,000	37,000	1133.33%
532100	BANK FEES	4,621	6,300	9,296	6,205	8,600	38.60%
532200	LIABILITY INSURANCE	222,815	284,270	254,945	299,406	299,406	0.00%
532250	IRMA LIABILITY DEDUCTIBLE	37,981	24,270	22,333	30,000	30,000	0.00%
533200	MAINTENANCE OF VEHICLES	206	205	590	374	374	0.00%
533300	MAINT. OF OFFICE EQUIPMENT	7,046	3,530	4,030	3,738	3,738	0.00%
534100	TRAINING	1,228	3,000	1,487	2,500	2,500	0.00%
534200	COMMUNITY SUPPORT SERV.	22,364	18,715	18,715	17,760	17,760	0.00%
534250	TRAVEL & MEETING	6,259	7,000	2,705	1,350	1,350	0.00%
534300	DUES & SUBSCRIPTIONS	16,351	15,970	15,970	14,973	14,973	0.00%
534350	PRINTING	2,580	1,500	1,361	1,205	1,205	0.00%
534375	VILLAGE NEWSLETTER	9,124	8,310	9,605	6,825	3,825	-43.96%
534400	MEDICAL & SCREENING	473	270	811	0		
535300	ADVERTISING/LEGAL NOTICE	1,650	2,640	1,650	1,775	1,775	0.00%
535400	DAMAGE CLAIMS	1,899	0	0	0	0	
535600	EMPLOYEE RECOGNITION	7,233	5,900	2,459	2,325	2,325	0.00%
TOTAL CONTRACTUAL SERVICES		523,561	671,482	639,149	634,942	610,337	-3.88%
****Commodities*****							
540100	OFFICE SUPPLIES	19,806	16,500	16,500	16,625	16,625	0.00%
540150	OFFICE EQUIPMENT	3,944	6,000	7,619	2,800	2,800	0.00%
540200	GAS & OIL	3,388	3,570	3,570	3,055	2,067	-32.34%
541300	POSTAGE	14,850	10,230	10,595	10,500	10,183	-3.02%
TOTAL COMMODITIES		41,988	36,300	38,284	32,980	31,675	-3.96%
****Uncollectible*****							
560000	UNCOLLECTIBLE ACCT	1,397	0				
TOTAL UNCOLLECTIBLE		1,397	0	0	0		

VILLAGE OF RIVER FOREST  
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DIVISION 10 - ADMINISTRATION		FY07-08 AUDITED ACTUAL	FY08-09 PROPOSED BUDGET	FY08-09 FULL YEAR PROJECTED	FY09-10 PROPOSED BUDGET	FY09-10 FULL YEAR PROJECTED	% CHNG PROPOSED VS. ADJ
****Transfers*****							
575013	TRANS TO CAP EQUIP FUND	7,695	0		6,038	6,038	0.01%
TOTAL TRANSFERS		7,695	0	0	6,038	6,038	0.01%
<b>TOTAL DIVISION EXPENSE</b>		985,395	1,159,052	1,086,526	1,061,924	1,036,556	-2.39%

DIVISION 14 - E911							
***Contractual Services****							
530200	TELEPHONE LINE CHARGES	13,145	13,500	10,979	13,000	10,766	-17.18%
530210	USER FEES - MDB	0	0	0	0		
530410	IT SUPPORT					7,949	
533100	MAINT OPERATING EQUIP	0	500	0	500	500	0.00%
534100	TRAINING	395	500	790	450	450	0.00%
534250	TRAVEL & MEETING	976	1,000	1,261	1,300	681	-47.64%
534275	WSCDC CONTRIBUTION	438,748	483,930	540,721	556,777	556,777	0.00%
<b>TOTAL DIVISION EXPENSE</b>		453,264	499,430	553,751	572,027	577,123	0.89%

DIVISION 15 - FIRE & POLICE COMMISSION							
****Contractual Services*****							
530400	SECRETARIAL SERVICES	8,205	4,200	4,200	3,948	3,948	0.00%
530420	LEGAL SERVICES	0	500	9,543	470	1,675	256.30%
534250	TRAVEL & MEETING	95	450	23	423	423	0.00%
534300	DUES & SUBSCRIPTIONS	375	375	375	353	353	0.14%
534400	MEDICAL & SCREENING	12,041	8,600	8,028	8,084	8,084	0.00%
534450	TESTING	9,675	8,000	1,209	7,520	22,061	193.37%
535300	ADVERTISING/LEGAL NOTICE	24,613	18,000	0	15,300	15,300	0.00%
TOTAL CONTRACTUAL SERVICES		55,004	40,125	23,378	36,098	51,844	43.62%
****Commodities*****							
540100	OFFICE SUPPLIES/EQUIPMENT	556	100	113	94	213	126.34%
541300	POSTAGE	0	200	11	188	188	0.00%
TOTAL COMMODITIES		556	300	124	282	401	42.11%
<b>TOTAL DIVISION EXPENSE</b>		55,560	40,425	23,502	36,380	52,245	43.61%

DIVISION 30 - LEGAL SERVICES							
****Contractual Services*****							
530420	LEGAL SERVICES	86,652	65,000	140,461	105,578	95,778	-9.28%
530425	VILLAGE ATTORNEY	39,931	51,516	120,960	98,000	98,000	0.00%
530426	VILLAGE PROSECUTOR	4,320	8,000	14,100	8,000	8,000	0.00%
530430	COURT ORDERED PAYMENTS	75,000	0	0	0	0	
<b>TOTAL DIVISION EXPENSE</b>		205,903	124,516	275,521	211,578	201,778	-4.63%



VILLAGE OF RIVER FOREST  
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	FY07-08 AUDITED ACTUAL	FY08-09 PROPOSED BUDGET	FY08-09 FULL YEAR PROJECTED	FY09-10 PROPOSED BUDGET	FY09-10 FULL YEAR PROJECTED	% CHNG FY08/09 FY09/10
<b>DIVISION 40 - POLICE DEPARTMENT</b>						
****Personal Services*****						
510100 SALARIES - SWORN	1,966,342	2,191,534	2,261,534	2,094,822	2,030,007	-3.09%
510200 SALARIES-ASO/SEC	109,991	113,020	113,920	113,589	113,589	0.00%
510550 CROSSING GUARDS	79,978	82,130	82,130	79,700	79,700	0.00%
511500 SPECIALIST PAY	16,665	15,000	21,830	16,140	26,640	65.06%
511600 HOLIDAY PAY	84,785	85,635	91,261	82,484	82,484	0.00%
511700 OVERTIME PAY	146,906	100,000	84,995	102,125	115,844	13.43%
511725 BADGE OVERTIME	1,900	0	0	0	0	
511800 EDUCATIONAL INCENTIVES	30,040	33,700	32,503	30,550	30,550	0.00%
511900 PERFORMANCE PAY	7,875	15,200	10,138	9,770	4,521	-53.73%
511950 INSURANCE REFUSAL REIM				7,800	7,800	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>2,444,481</b>	<b>2,636,219</b>	<b>2,698,310</b>	<b>2,536,980</b>	<b>2,491,135</b>	<b>-1.81%</b>
****Benefits*****						
520320 FICA	11,648	7,010	11,471	10,381	10,381	0.00%
520325 MEDICARE	31,396	30,575	30,575	34,529	34,529	0.00%
520330 IMRF	44,164	7,620	10,421	20,157	20,157	0.00%
520400 HEALTH INSURANCE	262,199	301,466	296,734	293,970	305,683	3.98%
520420 HEALTH INSURANCE - RETIREES	59,840	65,380	74,616	83,322	80,371	-3.54%
520425 LIFE INSURANCE	941	5,851	6,244	7,113	7,018	-1.34%
<b>TOTAL BENEFITS</b>	<b>410,188</b>	<b>417,902</b>	<b>430,062</b>	<b>449,472</b>	<b>458,139</b>	<b>1.93%</b>
****Contractual Services*****						
530009 CONTRIBUTION TO POLICE PEN	671,838	903,946	939,596	931,173	931,173	0.00%
530200 COMMUNICATIONS	12,294	14,000	9,781	8,000	8,000	0.00%
530365 TEMPORARY HELP	0	0	0	0	0	
530380 CONSULTING SERVICES			22,000	0	0	
530385 ADMINISTRATIVE ADJUDICATION	3,456	11,600	17,779	29,100	29,100	0.00%
530410 IT SUPPORT	2,221	4,320	5,574	4,400	3,600	-18.18%
530430 ANIMAL CONTROL	1,223	2,000	3,000	0	0	
533100 MAINT EQUIPMENT	15,131	12,845	12,845	13,347	13,347	0.00%
533200 MAINT VEHICLE	40,442	38,060	44,942	31,112	37,548	20.69%
534100 TRAINING	15,512	10,190	8,930	15,260	12,760	-16.38%
534150 TUITION REIMBURSEMENT	10,971	17,585	11,399	0	0	
534200 COMMUNITY SUPPORT SERVICES	9,956	8,840	8,840	10,925	10,925	0.00%
534225 BADGE GRANT PROGRAMS	3,851	1,625	1,625	1,625	1,625	0.00%
534250 TRAVEL & MEETING	682	750	750	1,225	1,225	0.00%
534300 DUES & SUBSCRIPTIONS	5,355	5,000	5,000	6,019	6,019	0.00%
534350 PRINTING	4,957	4,300	1,822	3,847	3,622	-5.85%
534400 MEDICAL & SCREENING	14,044	4,250	4,405	4,340	4,340	0.00%
535300 ADVERTISING/LEGAL NOTICE	0	0	1,062	880	880	0.00%
535400 DAMAGE CLAIMS	-220		-4,429	0	0	
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>811,712</b>	<b>1,039,311</b>	<b>1,094,920</b>	<b>1,061,253</b>	<b>1,064,164</b>	<b>0.27%</b>
****Commodities*****						
540100 OFFICE SUPPLIES/EQUIPMENT	11,393	9,100	9,100	10,355	8,155	-21.25%
540200 GAS & OIL	64,619	68,000	49,024	61,750	61,750	0.00%
540300 UNIFORMS SWORN PERSONNEL	22,631	19,975	25,679	25,400	25,400	0.00%
540310 UNIFORMS OTHER PERSONNEL	379	600	465	1,035	1,035	0.00%
540400 PRISONER CARE	1,718	1,300	1,480	2,100	2,100	0.00%
540600 OPERATING SUPPLIES/EQUIPMENT	24,709	37,345	37,345	43,776	37,276	-14.85%
<b>TOTAL COMMODITIES</b>	<b>125,449</b>	<b>136,320</b>	<b>123,093</b>	<b>144,416</b>	<b>135,716</b>	<b>-6.02%</b>
****Transfers*****						
575013 TRSF TO CAP EQUIP FUND	67,885	0	0	18,510	18,510	0.00%
<b>TOTAL DIVISION EXPENSE</b>	<b>3,859,715</b>	<b>4,229,752</b>	<b>4,346,385</b>	<b>4,210,631</b>	<b>4,167,663</b>	<b>-1.02%</b>

VILLAGE OF RIVER FOREST  
Department Budget Request Form

	FY07-08 AUDITED ACTUAL	FY08-09 PROPOSED BUDGET	FY08-09 FULL YEAR PROJECTED	FY09-10 PROPOSED BUDGET	FY09-10 FULL YEAR PROJECTED	% CHNG FY08/09 FY09/10
<b>DIVISION 50 - FIRE DEPARTMENT</b>						
****Personal Services*****						
510100 SALARIES - SWORN	1,665,423	1,579,657	1,579,657	1,494,424	1,571,167	5.14%
510200 SALARIES-TRAINING C0-ORD						
511500 SPECIALIST PAY	90,437	100,454	100,454	105,701	103,965	-1.64%
511600 HOLIDAY PAY	61,027	62,910	61,457	64,971	64,125	-1.30%
511700 OVERTIME PAY	193,671	145,000	163,132	134,200	180,595	34.57%
511800 EDUCATIONAL INCENTIVES	11,925	10,975	12,975	13,875	12,875	-7.21%
511900 PERFORMANCE PAY	7,207	5,997	5,997	6,266	6,266	0.00%
511950 INSURANCE REFUSAL REIM			0	0	0	
<b>TOTAL PERSONAL SERVICES</b>	<b>2,029,690</b>	<b>1,904,993</b>	<b>1,923,672</b>	<b>1,819,437</b>	<b>1,938,993</b>	<b>6.57%</b>
****Benefits*****						
520100 ICMA RETIRMENT CONTRACT	5,900	4,768	4,768	4,935	4,768	-3.38%
520320 FICA			0	0	0	
520325 MEDICARE	19,773	18,647	19,396	23,104	23,054	-0.22%
520400 HEALTH INSURANCE	214,630	217,760	217,760	233,400	274,227	17.49%
520420 HEALTH INSURANCE - RETIREES	45,288	62,345	60,587	53,769	71,014	32.07%
520425 LIFE INSURANCE	914	5,689	5,174	5,811	5,483	-5.65%
<b>TOTAL BENEFITS</b>	<b>286,505</b>	<b>309,209</b>	<b>307,685</b>	<b>321,019</b>	<b>378,546</b>	<b>17.92%</b>
****Contractual Services*****						
530010 CONTRIBUTION TO FIRE PEN	465,168	385,830	497,487	554,737	554,737	0.00%
530200 COMMUNICATIONS	10,522	12,700	4,406	7,700	7,700	0.00%
530370 PROFESSIONAL SERVICES	0	0	4,395	20,000	0	-100.00%
530410 IT SUPPORT	2,635	1,600	1,600	1,600	1,600	0.00%
533100 MAINT EQUIPMENT	8,134	9,175	7,500	9,175	9,175	0.00%
533200 MAINT VEHICLE	29,192	27,500	27,500	29,500	28,500	-3.39%
533300 MAINT OFFICE EQUIP	434	1,800	1,800	1,850	1,915	3.51%
534050 CHIEF RECRUITMENT	0	0	0		0	
534100 TRAINING	13,661	11,900	3,305	8,900	7,000	-21.35%
534200 COMMUNITY SUPPORT SERVICES	16,040	16,750	12,425	13,250	13,250	0.00%
534250 TRAVEL & MEETING	5,239	3,750	3,750	4,350	4,350	0.00%
534300 DUES & SUBSCRIPTIONS	2,608	2,240	2,240	3,160	3,160	0.00%
534400 MEDICAL EXAMS	4,196	9,668	2,265	9,824	9,824	0.00%
535400 DAMAGE CLAIMS	-1,916		0	0	0	
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>555,915</b>	<b>482,913</b>	<b>568,673</b>	<b>664,046</b>	<b>641,211</b>	<b>-3.44%</b>
****Commodities*****						
540100 OFFICE SUPPLIES/EQUIPMENT	3,112	3,500	2,000	3,000	3,000	0.00%
540200 GAS & OIL	17,291	18,000	14,265	14,500	13,000	-10.34%
540300 UNIFORMS SWORN PERSONNEL	16,955	17,150	16,084	7,150	7,150	0.00%
540600 OPERATING SUPPLIES/EQUIPMENT	23,399	20,000	26,000	26,850	25,000	-6.89%
<b>TOTAL COMMODITIES</b>	<b>60,757</b>	<b>58,650</b>	<b>47,928</b>	<b>51,500</b>	<b>48,150</b>	<b>-6.50%</b>
****Transfers*****						
575013 TRSF TO CAP EQUIP FUND	80,715	0	0	86,370	86,370	0.00%
<b>TOTAL DIVISION EXPENSE</b>	<b>3,013,582</b>	<b>2,755,765</b>	<b>2,847,958</b>	<b>2,942,372</b>	<b>3,093,270</b>	<b>5.13%</b>

VILLAGE OF RIVER FOREST  
Department Budget Request Form

	FY07-08 AUDITED ACTUAL	FY08-09 PROPOSED BUDGET	FY08-09 FULL YEAR PROJECTED	FY09-10 PROPOSED BUDGET	FY09-10 FULL YEAR PROJECTED	% CHNG FY08/09 FY09/10	
<b>PUBLIC WORKS DEPARTMENT</b>							
<b>DIVISION 60-01 - PUBLIC WORKS ADMINISTRATION &amp; OPERATIONS</b>							
****Personal Services*****							
510200	FULL-TIME SALARIES	626,847	640,775	630,775	540,867	540,867	0.00%
511500	CERTIFICATION PAY	4,545	6,500	9,000	8,900	8,900	0.00%
511700	OVERTIME	96,487	41,000	83,954	41,000	41,000	0.00%
511900	PERFORMANCE PAY	8,669	6,804	12,252	10,570	10,570	0.00%
511950	INSURANCE REFUSAL REIM				1,800	1,800	0.00%
513000	PART-TIME SALARIES	19,449	6,590	6,817	0	0	
TOTAL PERSONAL SERVICES		755,996	701,669	742,798	603,137	603,137	0.00%
****Benefits*****							
520100	ICMA RETIREMENT CONTR		2,724	2,724	2,820	2,820	0.00%
520320	FICA	45,323	43,503	43,503	37,978	37,978	0.00%
520325	MEDICARE	10,671	10,174	10,220	8,921	8,921	0.00%
520330	IMRF	46,659	47,106	47,390	43,985	43,985	0.00%
520400	HEALTH INSURANCE	75,095	87,934	89,250	82,632	84,363	2.10%
520420	HEALTH INSURANCE - RETIREES	3,948	8,260	8,260	16,961	11,411	-32.72%
520425	LIFE INSURANCE	265	813	1,516	1,463	1,051	-28.14%
TOTAL BENEFITS		181,961	200,514	202,864	194,760	190,530	-2.17%
****Contractual Services*****							
530200	COMMUNICATIONS	9,107	6,000	8,012	7,760	7,760	0.00%
530380	CONSULTING SERVICES	5,697	6,000	761	2,000	1,000	-50.00%
530400	SECRETARIAL SERVICES	0	0	0	0	0	
530410	IT SUPPORT	2,700	2,700	2,700	2,700	2,700	0.00%
530500	CUSTODIAL SERVICE	5,313	5,800	3,800	0	0	
531300	INSPECTIONS	95,186	25,000	43,380	15,000	15,000	0.00%
531310	JULIE PARTICIPATION	404	495	495	563	563	0.00%
533100	MAINT EQUIPMENT	6,336	6,000	6,000	2,000	2,000	0.00%
533200	MAINT VEHICLE	21,839	12,990	17,450	13,285	15,285	15.05%
533400	MAINT TRAFFIC/ST LIGHTS	43,182	37,124	38,938	32,924	30,124	-8.50%
533550	TREE MAINTENANCE	54,793	76,750	70,982	60,750	40,000	-34.16%
533600	MAINT BUILDINGS & GROUNDS	45,868	27,610	22,597	26,200	21,200	-19.08%
533610	MAINTENANCE OF SIDEWALK	51,265	40,400	43,000	30,700	38,200	24.43%
533620	MAINTENANCE STREETS	100,426	0	0	0		
534100	TRAINING	1,899	4,190	937	1,460	1,460	0.00%
534150	TUITION REIMBURSEMENT	0	0	0	0		
534250	TRAVEL & MEETING	5,812	8,070	4,798	605	605	0.00%
534300	DUES & SUBSCRIPTIONS	2,253	2,265	2,265	2,555	2,555	0.00%
534400	MEDICAL & SCREENING	1,511	1,244	1,244	1,594	1,594	0.00%
535300	ADVERTISING/LEGAL NOTICE	2,205	1,500	1,500	1,500	1,500	0.00%
535350	DUMPING FEES	75,029	69,000	110,000	73,000	73,000	0.00%
535400	DAMAGE CLAIMS	266	1,000	2,309	1,000	1,000	0.00%
535450	STREET LIGHT ELECTRICITY	64,228	45,000	53,158	48,000	48,000	0.00%
TOTAL CONTRACTUAL SERVICES		595,316	379,138	434,326	323,596	303,546	-6.20%
****Commodities*****							
540100	OFFICE SUPPLIES/EQUIPMENT	5,355	3,850	4,304	3,000	1,500	-50.00%
540200	GAS & OIL	46,791	45,000	38,338	40,000	36,000	-10.00%
540310	UNIFORMS	6,089	6,750	5,358	3,950	3,950	0.00%
540500	VEHICLE PARTS	16,149	9,870	9,870	8,510	8,510	0.00%
540600	OPERATING SUPPLIES/EQUIPMENT	60,611	42,450	54,761	42,650	42,650	0.00%
540800	TREES	32,917	32,375	26,375	18,000	8,000	-55.56%
542100	SNOW & ICE CONTROL	93,849	47,000	69,271	72,140	54,640	-24.26%
TOTAL COMMODITIES		261,761	187,295	208,277	188,250	155,250	-17.53%
***Capital Improvements*****							
551200	STREET IMPROVEMENTS	191,250	0	0	0	0	
554200	WEST END ENTRY	0	0	0	0		
TOTAL CAPITAL IMPROVEMENTS		191,250	0	0	0	0	

VILLAGE OF RIVER FOREST  
Department Budget Request Form

PUBLIC WORKS DEPARTMENT		FY07-08 AUDITED ACTUAL	FY08-09 PROPOSED BUDGET	FY08-09 FULL YEAR PROJECTED	FY09-10 PROPOSED BUDGET	FY09-10 FULL YEAR PROJECTED	% CHNG FY08/09 FY09/10
****Transfers*****							
575013	TRSF TO CAP EQUIP FUND	94,510	0	0	54,207	54,207	0.00%
TOTAL OPERATIONS		2,080,794	1,468,616	1,588,265	1,363,950	1,306,670	-4.20%
<b>DIVISION 60-05 - SANITATION</b>							
****Contractual Services*****							
535500	COLLECTION & DISPOSAL	841,409	874,436	870,436	835,514	835,514	0.00%
TOTAL CONTRACTUAL SERVICES		841,409	874,436	870,436	835,514	835,514	0.00%
****Commodities*****							
540600	OPERATING SUPPLIES	782	1,000	2,534	1,200	1,200	0.00%
540610	YARD WASTE BAGS						
540630	REFUSE & BULK ITEM STICKERS	20,941	16,500	15,217	0	0	
540640	BRUSH TAGS						
540640	UNCOLLECTIBLE ACCT	507					
TOTAL COMMODITIES		22,230	17,500	17,751	1,200	1,200	0.00%
TOTAL SANITATION		863,639	891,936	888,187	836,714	836,714	0.00%
<b>DIVISION 60-07 - STREET IMPROVEMENT PROJECTS</b>							
****Contractual Services*****							
533610	SIDEWALK IMPROVEMENTS	0	0	0	0		
530380	BOND ISSUANCE COSTS				0		
533620	MAINTENANCE OF STREETS	0	114,150	174,433	183,970	183,970	0.00%
TOTAL CONTRACTUAL SERVICES		0	114,150	174,433	183,970	183,970	0.00%
***Capital Improvements*****							
551200	STREET IMPROVEMENTS	0	485,850	485,850	330,880	330,880	0.00%
TOTAL STREET IMPROVEMENTS		0	600,000	660,283	514,850	514,850	0.00%
TOTAL PW DEPT EXPENSE		2,944,434	2,960,552	3,136,735	2,715,514	2,658,234	-2.11%
<b>TOTAL GENERAL FUND EXPENSE</b>		<b>11,517,854</b>	<b>11,769,492</b>	<b>12,270,377</b>	<b>11,750,425</b>	<b>11,786,869</b>	<b>0.31%</b>

**Exhibit B**

**VILLAGE OF RIVER FOREST  
ANALYSIS OF EXPENDITURES  
FISCAL 2010**

	Total	Salaries	Benefits	Pension	Contractual	Commodities	Capital	CERF
<b>General Government</b>								
Administration	\$ 1,030,518	\$ 286,774	\$ 101,732		\$ 610,337	\$ 31,675		
E-911	\$ 577,123				\$ 577,123			
Police/Fire Commission	\$ 52,245				\$ 51,844	\$ 401		
Legal	\$ 201,778				\$ 201,778			
Subtotal	\$ 1,861,664	\$ 286,774	\$ 101,732	\$ -	\$ 1,441,082	\$ 32,076	\$ -	\$ -
<b>Public Safety</b>								
Police	\$ 4,149,153	\$ 2,491,135	\$ 458,139	\$ 931,173	\$ 132,991	\$ 135,715		
Fire	\$ 3,006,900	\$ 1,938,993	\$ 378,546	\$ 554,737	\$ 86,474	\$ 48,150		
Subtotal	\$ 7,156,053	\$ 4,430,128	\$ 836,685	\$ 1,485,910	\$ 219,465	\$ 183,865	\$ -	\$ -
<b>Public Works</b>								
Highway/Streets	\$ 1,767,313	\$ 603,137	\$ 190,529		\$ 488,716	\$ 154,051	\$ 330,880	
Sanitation	\$ 836,714				\$ 836,714			
Subtotal	\$ 2,604,027	\$ 603,137	\$ 190,529	\$ -	\$ 1,325,430	\$ 154,051	\$ 330,880	\$ -
<b>CERF Transfer</b>	\$ 165,125							\$ 165,125
	<u>\$ 11,786,869</u>	<u>\$ 5,320,039</u>	<u>\$ 1,128,946</u>	<u>\$ 1,485,910</u>	<u>\$ 2,985,977</u>	<u>\$ 369,992</u>	<u>\$ 330,880</u>	<u>\$ 165,125</u>
% of Total	100%	45%	10%	13%	25%	3%	3%	1%
<b>Total Expenditures Excluding E-911, Sanitation, Capital Items, and CERF Transfer</b>	<u>\$ 9,877,027</u>							
% of Total	100%	54%	11%	15%	16%	4%		



## Exhibit C

### MEMORANDUM

**DATE:** November 25, 2009

**TO:** Citizen Advisory Committee on Village Finances

**FROM:** Steven V. Gutierrez  
Village Administrator

**SUBJECT:** Material Regarding Staffing Levels

---

To provide the Committee with some perspective on Village staffing, we have attached a history of our staffing levels and the results of a staffing survey we performed.

The history details the staffing levels for every position by department for the last ten years. It also indicates which positions are funded by the General Corporate Fund and which are funded by the Water & Sewer Fund. In FY 01 we had 86 full time employees – currently we have 74 full time employees. This represents a 14% reduction over ten years. In the last year alone we reduced staff by 10%.

The staffing survey included comparably sized communities in the Chicago land area (plus or minus 50% of both our population and our land area). The data was distilled down to a ratio of the number of employees per 1,000 residents in each municipality. We have provided a summary of the main findings as well as a more detailed table. Due to the number of villages that do not have their own full-time fire departments we stripped the fire department numbers out of the ratio in the summary table. The ratios ranged from 11.2 employees per 1000 residents to 3.5. River Forest is at 4.7.

It should be noted that the wide variation of what different public works departments do makes it more difficult to make an apples-to-apples comparison. For instance it is very rare for a public works department to encompass all of the functions of building inspections, engineering, right of way maintenance operations, water operations and zoning as does our public works department. The other difficulty is the variation from village to village in what public works functions are contracted out. Still the employees per 1,000 residents ratio gives us an indication of comparable staffing levels in public works departments, albeit not as strong a comparison as other departments.

If you have any questions regarding this material, please do not hesitate to contact me.

**Ten Year History of Full Time Staffing Levels**  
**Fiscal Years 2000-2001 through 2009-2010**

<u>Dept./Div.</u>	<u>Position</u>	<u>FY00-01</u>	<u>FY01-02</u>	<u>FY02-03</u>	<u>FY03-04</u>	<u>FY04-05</u>	<u>FY05-06</u>	<u>FY06-07</u>	<u>FY07-08</u>	<u>FY08-09</u>	<u>FY09-10</u>
<b>GENERAL CORPORATE FUND</b>											
<u>Administration:</u>	Village Administrator	1	1	1	1	1	1	1	1	1	1
	Treasurer	1	1	1	1	1	1	1	1	1	1
	Asst. Village Administrator	1	1	1	1	1	1	1	1	1	0
	Secretary	1	1	1	1	1	1	1	1	1	1
	Acctg. Supervisor	1	1	1	1	1	1	1	1	1	1
	Front Desk Clerk	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Sub-Total	6	6	6	6	6	6	6	6	6	5
<u>Police:</u>	Chief	1	1	1	1	1	1	1	1	1	1
	Deputy Chiefs	0	0	0	2	2	2	2	2	2	1
	Lieutenants	2	2	2	2	1	1	1	1	1	1
	Sergeants	6	6	6	4	5	5	5	5	5	5
	Patrol Officers	22	22	22	22	22	22	22	22	23	19
	Admin Service Off.	7	7	1	1	1	1	1	1	1	1
	OEO	1	1	1	1	1	1	0	0	0	0
	CSO	0	0	0	0	0	0	1	1	1	1
	Police Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Sub-Total	40	40	34	34	34	34	34	34	35	30
<u>Fire:</u>	Chief	1	1	1	1	1	1	1	1	1	1
	Deputy Chief	0	0	0	0	0	0	1	1	1	1
	Captain	1	1	1	1	1	1	0	0	0	0
	Lieutenants	4	4	4	4	5	5	5	5	5	5
	Firefighters/Paramedics	15	15	15	16	15	15	13	14	14	14
	Firefighters/EMT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>1</u>	<u>1</u>	<u>1</u>
	Sub-Total	21	21	21	22	22	22	22	22	22	22
<u>Public Works:</u>	Director	1	1	1	1	1	1	1	1	1	1
	Assist. Director	1	1	1	1	1	1	1	1	1	1
	Secretary	2	1	1	1	1	1	1	1	1	0
	Building/Zoning Insp II	0	0	0	0	1	1	1	1	1	1
	Building/Zoning Insp I	1	1	1	1	1	1	1	1	1	1
	Custodian	0	1	1	1	1	1	1	1	1	1
	Spt. Operations	1	1	1	1	1	1	1	1	1	1
	Crew Leader	2	2	2	2	2	2	2	2	2	2
	Maint. Workers I & II	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>6</u>	<u>5</u>
	Sub-Total	15	15	15	15	16	16	16	16	15	13
<b>General Fund Total</b>		82	82	76	77	78	78	78	78	78	70
<b>WATERWORKS &amp; SEWERAGE FUND</b>											
	Crew Leader	1	1	1	1	1	1	1	0	0	0
	Water operator	1	1	1	1	1	1	1	2	2	2
	Water Billing Clerk	1	0	0	0	1	1	1	1	1	1
	Civil Engineer	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
		4	3	3	3	4	4	4	4	4	4
<b>GRAND TOTAL</b>		86	85	79	80	82	82	82	82	82	74

**Village Staffing Comparison Sorted by Total Employees w/o Fire Department Per 1000 Residents**

Jurisdiction	YEAR	Village Population*	Square Miles*	Fire Full Time	Total Employees Full Time	Total Employees <b>without</b> Fire Dept Full Time	Total Full Time Employees per 1000 Residents with Fire Department	Total Full Time Employees per 1000 Residents <b>without</b> Fire Department
GLENCOE**	2009	8762	3.78	0	98	98	11.2	11.2
COUNTRYSIDE**	2009	5,975	2.69	0	64	64	10.7	10.7
NORTH RIVERSIDE	2009	6240	1.54	19	76	61	12.2	9.8
WINNETKA	2009	12,371	3.83	25	133	108	10.8	8.7
LINCOLNWOOD**	2009	11,810	2.69	1	77	81	6.5	6.9
HILLSIDE	2009	8341	2.15	26	79	53	9.5	6.4
SCHILLER PARK	2009	11,573	2.77	27	91	64	7.9	5.5
BROADVIEW	2009	7,625	1.78	18	59	41	7.7	5.4
FOREST PARK	2009	15,688	2.42	22	102	80	6.5	5.1
LA GRANGE	2009	15,244	2.51	21	99	78	6.5	5.1
RIVERSIDE**	2009	8,895	2.0	0	43	43	4.8	4.8
CHICAGO RIDGE	2009	11,366	2.23	19	73	54	6.4	4.8
LYONS**	2009	10,250	2.21	2	50	48	4.9	4.7
WILLOWBROOK**	2009	8379	2.6	4	43	39	5.1	4.7
<b>RIVER FOREST</b>	<b>2009</b>	<b>11,176</b>	<b>2.51</b>	<b>22</b>	<b>74</b>	<b>52</b>	<b>6.6</b>	<b>4.7</b>
WESTCHESTER	2009	15835	3.2	30	103	73	6.5	4.6
WESTERN SPRINGS**	2009	12,690	2.63	3	61	58	4.8	4.6
HICKORY HILLS**	2009	13,326	2.83	0	59	59	4.4	4.4
LAGRANGE PARK**	2009	11,810	2.25	1	48	47	4.1	4.0
CLARENDON HILLS**	2009	8,500	1.7	1	30	30	3.5	3.5

\* +/- 50% of River Forest

\*\* Fire services provided by paid on call staff, fire districts, or contracted to other municipalities



**Village Staffing Comparison Sorted by Total Employees w/o Fire Department Per 1000 Residents**

Jurisdiction	YEAR	Village Population*	Square Miles*	Admin./ Finance Full Time	Finance Full Time	Public Works Full Time***	Parks and Rec Full Time	Police / Public Safety Full Time	Crossing Guards	Fire Full Time	Total Employees Full Time	Total Employees <b>without</b> Fire Dept Full Time	Total Full Time Employees per 1000 Residents with Fire Department	Total Full Time Employees per 1000 Residents <b>without</b> Fire Department
GLENCOE**	2009	8762	3.78	4	5	43		46		0	98	98	11.2	11.2
COUNTRYSIDE**	2009	5,975	2.69	4	2	16	2	40		0	64	64	10.7	10.7
NORTH RIVERSIDE	2009	6240	1.54	5		9	4	43	4	19	76	61	12.2	9.8
WINNETKA	2009	12,371	3.83	5	15	41		37		25	133	108	10.8	8.7
LINCOLNWOOD**	2009	11,810	2.69	5	5	31	4	40		1	77	81	6.5	6.9
HILLSIDE	2009	8341	2.15	6		13		34	5	26	79	53	9.5	6.4
SCHILLER PARK	2009	11,573	2.77	8		15	5	41	9	27	91	64	7.9	5.5
BROADVIEW	2009	7,625	1.78	6		10		25	3	18	59	41	7.7	5.4
FOREST PARK	2009	15,688	2.42	2	7	17		54	11	22	102	80	6.5	5.1
LA GRANGE	2009	15,244	2.51	4	5	31		35	9	21	99	78	6.5	5.1
RIVERSIDE**	2009	8,895	2.0	7		12		24	7	0	43	43	4.8	4.8
CHICAGO RIDGE	2009	11,366	2.23	7		12		35	8	19	73	54	6.4	4.8
LYONS**	2009	10,250	2.21	5		11		34		2	50	48	4.9	4.7
WILLOWBROOK**	2009	8379	2.6	2	3	9		25		4	43	39	5.1	4.7
<b>RIVER FOREST</b>	<b>2009</b>	<b>11,176</b>	<b>2.51</b>	<b>2</b>	<b>3</b>	<b>17</b>		<b>30</b>	<b>13</b>	<b>22</b>	<b>74</b>	<b>52</b>	<b>6.6</b>	<b>4.7</b>
WESTCHESTER	2009	15835	3.2	4		23		46		30	103	73	6.5	4.6
WESTERN SPRINGS**	2009	12,690	2.63	3	3	24	3	28		3	61	58	4.8	4.6
HICKORY HILLS**	2009	13,326	2.83	5		18		36	4	0	59	59	4.4	4.4
LAGRANGE PARK**	2009	11,810	2.25	4	4	11		28	9	1	48	47	4.1	4.0
CLARENDON HILLS**	2009	8,500	1.7	3	3	11		15		1	30	30	3.5	3.5

\* +/- 50% of River Forest

\*\* Fire services provided by paid on call staff, fire districts, or contracted to other municipalities



## Exhibit D

### MEMORANDUM

**DATE:** December 28, 2009

**TO:** Citizens Advisory Committee on Village Finances

**FROM:** Steven V. Gutierrez  
Village Administrator

**SUBJECT:** Comparative Analysis of Western Springs Fire and Police Budget

---

At the last meeting, the Committee asked staff to perform a comparative analysis of the Village of Western Spring's police and fire department budgets and the budgets of our police and fire departments. Attached you will find a memo from Chiefs Eggert and Limon providing that analysis. Both Chiefs will be present at the January 6<sup>th</sup> meeting to answer any questions you might have. If you have any questions in the interim, please do not hesitate to call me.

SG:rm  
attachments

## Village of River Forest



### POLICE DEPARTMENT MEMORANDUM

**TO:** Steve Gutierrez  
Village Administrator

**FROM:** Frank Limon  
Chief of Police

**DATE:** December 28, 2009

**SUBJECT:** Transmittal for River Forest and Western Springs Comparison

---

Per your direction, attached is report containing a comparison between the overall budgets for the Western Springs PD (\$3,504,000) and River Forest PD (\$4,210,63) for a difference of \$706,731. Though both communities do share many similarities, this is mostly economical and partly demographical. The overall budget differences between the agencies are directly tied to personnel costs and staff sizes. Though at first glance the difference in budgets would take one aback, this difference is completely reasonable considering our index crime data, staff size, pension costs and the geographical area in which we are situated.

#### **Similarities and minor differences:**

- Both are approximately the same size (square miles and population)
- Both have Metra rail platforms
- Both have median household incomes in excess of \$100,000
- Significant demographic and population density difference between surrounding communities.
- Both municipalities are in proximity to a major interstate highway (I-290 for River Forest and I-294 for Western Springs)
- River Forest is adjacent to the Chicago Transit Authority's Green Line Stop, resulting in significant foot traffic, and both Pace and the CTA buses run through the village
- Western Springs only has one Pace route (669), and that is only a local route that transports residents inter-village to the Western Springs Metra stop
- Both municipalities have business districts
- Both municipalities have public school districts, each having three elementary buildings
- Both municipalities also have private schools; however Western Springs only has one, while River Forest has two private Montessori schools, three private elementary schools, one private high school, and two universities.

#### **Major differences: Crime, Staffing, Pension Contribution and Collective Bargaining Agreement**

- River Forest responded to 360 more Part I crimes in 2008, a 262.77% difference.
- Western Springs enjoys a significantly lower rate of 137 Part I crimes.
- The Western Springs Police Department is budgeting for fewer sworn and non-sworn positions.
- The Western Springs budget reports a total pension contribution of \$712,493. **This** contribution is significantly less than what River Forest contributes to its police pension fund.
- Western Springs runs a 12-hour shift system of coverage, using fewer employees than River Forest.



## Village of River Forest

### POLICE DEPARTMENT MEMORANDUM

**TO:** Frank Limon, Chief of Police

**FROM:** Sergeant Michael Thornley

**DATE:** December 28, 2009

**SUBJECT:** Western Springs Comparison

---

At your direction, I have researched why there is a difference between the overall budgets for the Western Springs Police Department and the River Forest Police Department.

#### Similarities and Minor Differences

Demographically speaking, there are a number of similarities between the municipalities. Both are approximately the same size (square miles and population), both have Metra rail platforms, and both have median household incomes in excess of \$100,000.<sup>1</sup> However, Western Springs is bordered by Hinsdale, LaGrange, Brookfield, Countryside, Indian Head Park and Oak Brook. River Forest is bordered by Forest Park, Oak Park, Chicago, Elmwood Park, Maywood, and Melrose Park. This is a somewhat significant demographic and density shift between the communities.

In the area of transportation, both municipalities are in proximity to a major interstate highway (I-290 for River Forest and I-294 for Western Springs). River Forest is adjacent to the Chicago Transit Authority's Green Line Stop, resulting in significant foot traffic, and both Pace and the CTA run a large number of busses through the village, where Western Springs only has one Pace route (669), and that is only a local route that transports residents inter-village to the Western Springs Metra stop.<sup>2</sup>

Both municipalities have business districts; Western Springs' is centered on their Metra platform, and appears to cover more area. However, Western Springs' appears to hold more neighborhood shops as opposed to major retailers. They do have more restaurant diversity than River Forest does. Western Springs has three other shopping areas, one called the Garden Market, one called the 55<sup>th</sup> and Wolf Shopping Plaza and another that appears to have only one retailer called Vaughn's Garden Center. Each of those is smaller in square footage and spread further apart than the River Forest Town Centers. In comparison River Forest has more anchor type businesses in our Town Centers, with Lake St. west of Lathrop as a concentration consisting of some of our smaller local businesses.

Both municipalities have public school districts, each having three elementary buildings.<sup>3</sup> Both municipalities also have private schools; however Western Springs only has one, while River Forest has two private Montessori schools, three private elementary schools, one private high school, and two universities.

My preliminary research indicates that overall budget between the two agencies for Fiscal Year 2009 is as follows:

	<b>River Forest Police Department</b>	<b>Western Springs Police Department</b>
Total Budget	\$4,210,631 <sup>4</sup>	\$3,504,000 <sup>5</sup>

**Difference=\$706,631**

### **Major Differences**

#### **Major Difference One: Crime Statistics**

River Forest responded to 360 more Part I crimes in 2008, a 262.77% difference. Western Springs enjoys a significantly lower rate of Part I crimes, as shown by the chart below:

#### *Part I Offenses*

<b>Offense Type</b>	<b>River Forest<sup>6</sup></b>	<b>Western Springs<sup>7</sup></b>	<b>Difference</b>
Homicide	0	0	0
Criminal Sexual Assault	2	0	2
Robbery	13	0	13
Aggravated Assault or Battery	4	2	2
Burglary/Burglary from Motor Vehicle	252	22	230
Theft	264	112	152
Motor Vehicle Theft	9	1	8
Arson	2	0	2
<b>Total Part I</b>	<b>497</b>	<b>137</b>	<b>360</b>

#### **Major Difference Two: Staff Size and Deployment**

The Western Springs Police Department is budgeting for fewer sworn and non-sworn positions. The River Forest Police Department currently budgets for 28 sworn officers, 3 civilians and 11 crossing guards. The Western Springs Police Department is budgeting for 21 sworn officers, 8 civilians and 7 crossing guards.<sup>8</sup> This is a net difference of 6 employees. Most notably though, is the difference in sworn and civilian employees.

On average, civilian employees in police departments earn lower salaries than a sworn employee does. If you break down the differences by classification, Western Springs employs 7 less sworn employees and five more civilians than River Forest does. This alone could factor into the difference between the respective agencies salary and benefits budgets, without taking anything else into account.

By comparing the agencies using the major line item totals from both budgets for comparison, you can see there is a minor difference in spending per employee based upon total staff size. I added in our budgeted capital expenditure of \$181,652<sup>9</sup> and split out Western Springs' pension contribution of \$535,993<sup>10</sup> to more easily note the differences between the two budgets. Using this number, I was able to accurately compare the two department's expenditures based as follows, adjusting the calculations by subtracting our pension contributions from the calculations:

<b>Expenditure</b>	<b>River Forest Police<sup>11</sup></b>	<b>Western Springs Police<sup>12</sup></b>
Salary and Benefits	\$2,986,452	\$2,465,776
Contribution to Police Pension	\$931,173	\$535,993
Contractual Expenditures	\$130,080	\$208,999
Commodities Expenditures	\$144,416	\$63,000
Transfer to Capital Equip. Replacement	\$18,510	\$17,282
Capital expenditure	\$181,652	\$212,950
Total Operating Expenditures	\$4,392,283	\$3,504,000
Total Employees	42	36
Total Cost Per Employee	\$104,578	\$97,333
Total Employees (Sworn Only)	28	21
Total Cost Per Employee (Sworn Only)	\$156,867	\$166,857

The only items where River Forest exceeds Western Springs are in the areas of Salary and Commodities. Both of these differences can be directly tied to the size of the staffs and the makeup of the communities they serve. When counting for every employee, including the crossing guards, River Forest spends approximately \$7245 more than Western Springs, a difference of 7.44%.

However, if you base the budget costs only on sworn strength, a different picture emerges. As show above, when using the per employee cost based upon sworn staff strength, Western Springs spends \$9,990 more per employee, a difference of 6.31%.

### **Major Difference Three: Pension Contribution**

The Western Springs budget reports a total pension contribution of \$712,493<sup>13</sup>. I spoke to Grace Turi, the Finance Director for Western Springs, and she advised that their contributions to the police pension funds are broken down as follows:

	<b>Village Contribution</b>	<b>Employee Contribution</b>
Contributions	\$535,993	\$176,500

This contribution is significantly less than what River Forest contributes to its police pension fund, which was \$931,173<sup>14</sup> for the 2009-2010 fiscal year, a difference of \$395,180. This number alone reduces the total budget gap between the organizations to \$311,451.

## **Major Difference Four: Union Representation, Overtime, Shift System and Deployment**

This difference is directly tied to the major differences in reported crime and staff size as noted above. Western Springs' only has 14 patrol officers represented by a union, with their sergeants and lieutenants separately represented. By comparison, 26 of 28 budgeted employees in River Forest have union representation. At this time their patrol officers make \$73,942 at top pay, approximately \$4,000 less than River Forest patrol officers at top pay.

Western Springs runs a 12-hour shift system of coverage, using fewer employees than River Forest does, particularly on the overnight shifts. I spoke by telephone to Ingrid Velkme, the Director of Administrative Services for Western Springs, and she advised that they had averaged an overtime cost of approximately \$17,000 in the last four months, for a monthly average expenditure of \$4,250. She indicated that this was considered normal, and not due to any extenuating circumstances. By comparison, River Forest is currently averaging \$8,510 per month, and suffering from a significant staffing shortage. She also advised that they have not cut staffing or personnel to attain their budget numbers. Overall, Western Springs has the luxury to deploy less officers on the street for patrol duties, and this is directly related to their low Part I crime statistics.

Though both communities do share many similarities, this is mostly economical and partly demographical. The overall budget differences between the agencies are directly tied to personnel costs and staff sizes. Though at first glance the difference in budgets would take one aback, this difference is completely reasonable considering our index crime data, staff size, pension costs and the geographical area in which we are situated.

Please contact me if you require any further information regarding this memorandum.

## Endnotes

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<sup>1</sup> www.city-data.com. 2009. Retrieved from: <http://www.city-data.com/zip/60305.html> and <http://www.city-data.com/city/Western-Springs-Illinois.html>.

<sup>2</sup> Village of Western Springs. 2009. *Pace 669*. Retrieved from: <http://www.wsprings.com/about/paceroute.asp>.

<sup>3</sup> Village of Western Springs. 2009. *School District 101*. Retrieved from: <http://www.wsprings.com/about/profile.asp#schools>

<sup>4</sup> Village of River Forest. 2009. *Department Budget Request Form*. Retrieved from: [http://www.river-forest.us/pdf/departments/finance\\_budget09-10.pdf](http://www.river-forest.us/pdf/departments/finance_budget09-10.pdf) (Division 40)

<sup>5</sup> Village of Western Springs. 2009. *Law Enforcement Services Expenditures*. Retrieved from: [http://www.wsprings.com/UserFiles/File/Budget/2009\\_Budget/law\\_enforcement09.pdf](http://www.wsprings.com/UserFiles/File/Budget/2009_Budget/law_enforcement09.pdf). (58)

<sup>6</sup> Village of River Forest. 2008. *Records Division Monthly Report, December 2008*

<sup>7</sup> Western Springs Police Department. 2009. *2008 Annual Report*. March 16. (7)

<sup>8</sup> Western Springs Police Department. 2009. *2008 Annual Report*. March 16. (5)

<sup>9</sup> Village of River Forest Division 13

<sup>10</sup> Village of Western Springs, Finance Director Grace Turi, December 11, 2009.

<sup>11</sup> Village of River Forest Division 40

<sup>12</sup> Village of Western Springs *Law Enforcement Services Expenditures* (58)

<sup>13</sup> Village of Western Springs. 2009. *Budget Recapitulation*. Retrieved from: [http://www.wsprings.com/UserFiles/File/Budget/2009\\_Budget/budget\\_recapitulation09.pdf](http://www.wsprings.com/UserFiles/File/Budget/2009_Budget/budget_recapitulation09.pdf) (10)

<sup>14</sup> Village of River Forest Division 40



# Memorandum

**To:** Steven V. Gutierrez  
Village Administrator

**From:** James Eggert  
Fire Chief

**Date:** December 28, 2009

**Subject:** Comparison of River Forest and Western Springs Fire  
Departments budgets

---

To complete this task of comparing The Village of River Forest Fire Department budget and The Village of Western Springs Fire Department budget you first need to understand the operations of both. Since you and the Advisory Committee understand our operations (through a series of explanations in committee meetings) I will explain the Western Springs Fire Department operations.

Western Springs has three full time employees; the Fire Chief, Deputy Fire Chief and a Fire Captain and two part time employees; a Deputy Fire Chief and an Assistant Chief. Western Springs pays a contract service for six paramedics/firefighters and they have 41 POC/volunteers firefighters (98% of their staff resides within the Village) that provide emergency fire and emergency medical service to their village. Approximate runs for Western Springs are 1600, and River Forest is 1900 per year.

I reviewed the comparison budget numbers provided by a member of the Citizen Advisory Committee and through direct conversation with the Village of Western Springs found the need to clarify some of those numbers.

To make an 'apples to apples' comparison is difficult because of where some of the line items fall (example all fuel used and maintenance of vehicles for the Fire Department is listed under a Public Works budget) in the Village's budget. Looking at this in the most simplistic way;

**Salaries & Benefits** provide for 22 full time personnel in River Forest compared to 3 in Western Springs. Salaries, along with overtime (\$145,000) health care (\$304,441) and pension (\$385,830) benefits are costs not realized in Western Springs.

**Contractual Services** – Western Springs contracts 6 paramedics/firefighters (\$518,005) in place of full time personnel (2 per shift x 3 day rotation, 24 hrs on-48 hrs off). Vehicle maintenance is not included in Western Springs FD budget reducing RFFD to \$69,583 or increasing WSFD to \$545,505 widening the difference by \$27,500.

**Commodities** – As mentioned prior, fuel is not included in the Western Springs budget reducing the difference to (\$3,300).

**Transfers and Capital Expenditures** – remain the status quo (\$41,500) with Western Springs purchased a new ambulance in 08 and new engine/pumper in 07. River Forest did not fund any capital improvement due to budget constraints.

Summary – The most significant divergence in budget expenditures is the use of personnel staffing. The difference of 22 full time firefighter/paramedics trained simultaneously in hazardous material and technical rescue providing immediate, emergent care 24/7 versus 52 personnel at POC/volunteer staffing.

## Exhibit E

### Budgeted Expenses > \$25,000 (Other Than Personnel Costs)

Administration	
Consulting Services	\$ 98,400
Health/Inspection Services	\$ 53,694
IT Support	\$ 43,352
Liability Insurance	\$ 299,406
IMRA Liability Deductible	\$ 30,000
	<u>\$ 524,852</u>
Legal Services	
Legal Services	\$ 105,578
Village Attorney	\$ 98,000
	<u>\$ 203,578</u>
Police Department	
Gas & Oil	\$ 61,750
Administrative Adjudication	\$ 29,100
Maintenance Vehicles	\$ 31,112
Uniforms Sworn Personnel	\$ 25,400
Operating Supplies/Equipment	\$ 43,776
	<u>\$ 191,138</u>
Fire Department	
Maintenance Vehicles	\$ 29,500
Operating Supplies/Equipment	\$ 26,850
	<u>\$ 56,350</u>
Public Works	
Maintenance Traffic/Street Lights	\$ 32,924
Tree Maintenance	\$ 60,750
Maintenance Buildings/Grounds	\$ 26,200
Dumping Fees	\$ 73,000
Street Lights Electricity	\$ 48,000
Snow & Ice Control	\$ 72,140
Gas & Oil	\$ 40,000
Operating Supplies/Equipment	\$ 42,650
	<u>\$ 395,664</u>
Total - All Departments	<u>\$ 1,371,582</u>
Per FY 2010 Budget:	
Contractual	\$ 2,985,977
Commodities	\$ 369,992
Less:	
Sanitation	\$ (836,714)
E-911	\$ (577,123)
	<u>\$ 1,942,132</u>
% of Expenses Covered	<u>71%</u>

## Exhibit F

Current (as of March 2010) General Fund projections for Fiscal 2010-2013 are presented in this exhibit.

It should be emphasized that these projections do not include any salary increases for union and nonunion Village employees. A 1% raise adds approximately \$60,000 of additional expenditures in each year.

**VILLAGE OF RIVER FOREST**  
**FISCAL YEAR 2010 THROUGH FISCAL YEAR 2013 FUND BALANCE PROJECTIONS**  
**GENERAL FUND**

	FISCAL YEAR 2010	FISCAL YEAR 2011	FISCAL YEAR 2012	FISCAL YEAR 2013
Projection				
Revenues	\$12,537,090	\$12,592,981	\$12,796,557	\$13,051,659
Expenditures	\$11,774,249	\$12,846,323	\$13,597,757	\$13,996,720
Surplus(Deficit) Before TIF Distribution	\$ 762,841	\$ (253,342)	\$ (801,199)	\$ (945,061)
Surplus(Deficit)	\$ 1,168,470	\$ 329,382	\$ (801,199)	\$ (945,061)
Fund Balance				
Beginning of Year	\$ 1,180,708	\$ 3,112,019	\$ 3,188,059	\$ 2,386,860
Available Fund Balance	<b>\$ 3,112,019</b>	<b>\$ 3,188,059</b>	<b>\$ 2,386,860</b>	<b>\$ 1,441,799</b>
Operating Days Cash	96	91	64	37

The principal changes from the September 2009 projections are:

- In October 2009 the Village Board approved termination of the Sales Tax Allocation Fund, allowing these sales tax revenues to be included in the General Fund. Previously, sales taxes collected in the TIF district (which includes the River Forest Town Center) were not part of General Fund revenues. This action increased annual General Fund revenues by approximately \$961,000.
- The Village's Tax Increment Financing (TIF) Fund expires by law in 2010. This will make available additional property tax revenues for the General Fund, but will also require that certain expenditures previously charged to the TIF Fund be included in the General Fund.
- In November 2009 the Village received current actuarial reports on Police and Fire pension plans that indicated higher pension expenses than had previously been assumed, principally due to poor investment performance in 2008.
- Cook County accelerated property tax revenues for the Village in Fiscal 2010 by requiring estimated 2009 property taxes due in February 2010 to be at 55% of 2008 tax bills instead of 50%. This action increased Fiscal 2010 revenues by \$224,000.

## **Exhibit F**

- In December 2009 the Village Board declared a surplus from its TIF Fund which resulted in nonrecurring revenue of \$1,168,470 in Fiscal 2010. It is anticipated that the remaining balance in the TIF Fund will be distributed in Fiscal 2011. Although these projections assume such additional nonrecurring revenue of \$329,382 in Fiscal 2011, there is no assurance that this distribution will occur at that amount.

The following pages contain more detailed projections and Village staff commentary as well as a reconciliation of March 2010 projections and those prepared in September 2009.

## Exhibit F

**VILLAGE OF RIVER FOREST**  
**FISCAL YEAR 2010 THROUGH FISCAL YEAR 2013 REVENUE AND EXPENDITURE PROJECTIONS**  
**GENERAL FUND**

	FISCAL YEAR 2010	FISCAL YEAR 2011	FISCAL YEAR 2012	FISCAL YEAR 2013
<b>REVENUES</b>				
Property Taxes	\$5,261,591	\$5,192,102	\$5,629,511	\$5,798,396
State Income Taxes	\$895,895	\$913,813	\$927,520	\$941,433
General Sales Taxes	\$1,755,884	\$1,800,358	\$1,845,367	\$1,891,501
Utility Taxes	\$615,725	\$718,000	\$738,000	\$738,000
Building Permits	\$370,000	\$372,628	\$320,000	\$320,000
Communication Taxes	\$506,302	\$516,428	\$515,000	\$515,000
Garbage Collection Charges	\$866,027	\$830,412	\$853,222	\$878,819
Sub-Total	\$10,271,424	\$10,343,741	\$10,828,620	\$11,083,149
Real Estate Transfer Taxes	\$63,368	\$80,000	\$80,000	\$80,000
Other Taxes	\$280,850	\$297,379	\$295,920	\$299,118
Other Intergovernmental Revenues	\$139,795	\$166,262	\$123,509	\$126,597
Other License/ Permits	\$433,478	\$524,929	\$528,583	\$532,338
Charges for Services	\$562,459	\$551,404	\$559,870	\$559,875
Fines/Forfeits	\$265,055	\$268,200	\$265,000	\$264,500
Interest	\$23,949	\$29,032	\$35,500	\$25,500
Miscellaneous	\$163,972	\$73,559	\$79,555	\$80,581
TIF Surplus Distribution	\$1,168,470	\$329,382	\$0	\$0
Bond Proceeds	\$256,863	\$258,475	\$0	\$0
Sales of Capital Assets	\$7,637	\$0	\$0	\$0
Transfer-In from Other Funds	\$68,240	\$0	\$0	\$0
Sub-Total	\$3,434,136	\$2,578,622	\$1,967,937	\$1,968,509
<b>Total Revenues</b>	<b>\$13,705,560</b>	<b>\$12,922,363</b>	<b>\$12,796,557</b>	<b>\$13,051,659</b>
Increase/(Decrease) from Prior Year		(\$783,197)	(\$125,806)	\$255,101
<b>EXPENDITURES</b>				
Administration	\$1,002,142	\$1,289,179	\$1,462,386	\$1,516,890
E-911	\$596,411	\$595,351	\$613,212	\$631,608
Police/Fire Commission	\$50,783	\$36,425	\$37,514	\$55,595
Legal	\$164,120	\$177,000	\$185,610	\$194,643
Sub-Total General Government	\$1,813,456	\$2,097,955	\$2,298,722	\$2,398,736
Police Department	\$4,383,650	\$4,663,642	\$4,941,761	\$5,088,800
Fire Department	\$3,238,384	\$3,618,662	\$3,709,704	\$3,799,002
Sub-Total Public Safety	\$7,622,034	\$8,282,304	\$8,651,465	\$8,887,802

## Exhibit F

Highway/Streets	\$1,511,559	\$1,635,693	\$1,792,307	\$1,829,282
Sanitation	\$827,200	\$830,371	\$855,262	\$880,900
	<hr/>			
Sub-Total Public Works	\$2,338,759	\$2,466,064	\$2,647,569	\$2,710,181
	<hr/>			
<b>Total Expenditures</b>	<b>\$11,774,249</b>	<b>\$12,846,323</b>	<b>\$13,597,757</b>	<b>\$13,996,720</b>
	<hr/>			
Increase/(Decrease) from Prior Year		\$1,072,074	\$751,434	\$398,963
	<hr/>			
<b>Results of Operations</b>	<b>\$1,931,311</b>	<b>\$76,040</b>	<b>(\$801,199)</b>	<b>(\$945,061)</b>
	<hr/>			

## Exhibit F

### Village of River Forest General Fund Projections FY 2010-2013

#### Differences between Current and Prior Projections

#### Revenues

	2010	2011	2012	2013
Original Projection	\$11,151,485	\$10,875,081	\$11,157,293	\$11,476,159
TIF Property Taxes	\$0	\$219,580	\$532,314	\$548,283
Property Taxes-55% collection amount	\$219,143			
Higher (lower) property tax revenues-Other	\$224,282	(\$69,333)	(\$133,813)	(\$178,467)
TIF Sales Tax	\$960,977	\$1,061,128	\$1,078,687	\$1,089,381
Building Permit Revenue	\$120,000	\$122,628	\$50,000	\$50,000
TIF Surplus	\$1,168,470	\$329,382		
Bond Proceeds	(\$257,987)	\$258,462		
Electric Use Tax Increase	\$0	\$40,000	\$40,000	\$40,000
Utility Taxes lower than expected	(\$99,275)	(\$40,000)	(\$40,000)	(\$40,000)
Restaurant Tax projection improved	\$40,655	\$55,580	\$55,920	\$55,518
Other	\$105,296	(\$6,651)	(\$12,739)	(\$45,938)
TIF Transfer		(\$37,253)	(\$72,396)	(\$74,568)
Interest		\$16,532	\$35,500	\$25,500
Vehicle Sticker Fees Increased		\$86,803	\$86,803	\$86,803
Parking Fees Increased		\$18,988	\$18,988	\$18,988
Grants/Reimbursements	\$72,514			
Current Projection	<b>\$13,705,560</b>	<b>\$12,930,927</b>	<b>\$12,796,557</b>	<b>\$13,051,659</b>

#### Property Tax Revenues

1. The current projected property tax revenues include revenues on the TIF Increment which will be considered new property value with the 2010 Property Tax Levy.
2. The collection factor was increased from 95% to 96% based on current collection levels. The 2006 and 2007 levies are both over 98% collected as of February 1, 2010. The 2008 levy is 96% collected.
3. A .5% and 1.0% increase in the CPI was used in the prior projections for the 2010 and 2011 levies. The current projections reflect 2.7% for the 2010 levy



## Exhibit F

which is the actual December 2008 to December 2009 increase that will be used and the increase in the 2011 levy is estimated at 3.0%.

4. A 50% billed rate times the 2008 levy had been used for the first installment of the 2009 levy collected in FY 2010. The billed rate for the first installment was changed to 55% in August of 2009.
5. A 3% loss and cost adjustment had been added to the levy amount each year, however, this amount may or may not be realized due to the PTELL limit. No loss and cost amount is included in the current projections.

### Other

1. TIF sales tax revenues are included in the current projections
2. Building permit revenue has been increased based on current year projections.
3. A portion of the bond proceeds from the 2008A Bonds expected to be transferred in FY 2010 will not be transferred until 2011.
4. Current projections include an increase in the Electric Use Tax to the maximum rate allowed by statute.
5. The restaurant tax is performing better than expected.
6. All grants and reimbursements received were not included in the FY 2010 budget or the previous projections.

### Expenditures

	2010	2011	2012	2013
Original Projection	\$11,786,869	\$12,240,550	\$12,610,572	\$13,000,814
Assistant Administrator-Salary and Benefits	\$0	\$84,421	\$105,438	\$105,438
TIF Liability Insurance	\$0	\$148,517	\$154,080	\$164,866
TIF Salaries and Benefits	\$0	\$175,622	\$475,592	\$475,592
Economic Development Consulting	\$0	\$0	\$45,000	\$45,000
Other TIF Contractual	\$0	\$0	\$43,320	\$43,320
Police/Fire Commission	\$0	(\$17,383)	(\$17,904)	\$0
Police Pension Contributions	\$219,913	\$228,823	\$234,584	\$242,275
Fire Pension Contributions	\$195,806	\$150,609	\$110,976	\$63,741
Sanitation	\$0	(\$43,965)	(\$58,388)	(\$73,833)
Street Maint/Imprvmts lower/higher	(\$264,302)	\$68,986	\$100,000	\$100,000
Other	(\$92,816)	(\$71,632)	(\$68,614)	(\$31,070)
Elimination of Crossing Guards	\$0	(\$64,023)	(\$79,700)	(\$79,700)
Elimination of School Nurse	\$0	(\$19,494)	(\$20,681)	(\$21,301)
Fire Overtime lower than expected	(\$33,563)	\$0	\$0	\$0
Legal Service lower than expected	(\$37,658)	(\$34,707)	(\$36,517)	(\$38,421)
Current Projection	<b>\$11,774,249</b>	<b>\$12,846,324</b>	<b>\$13,597,758</b>	<b>\$13,996,721</b>

## Exhibit F

1. The current projections include the Assistant Administrator's salary and benefits.
2. TIF expenditures are added back to the General Fund. Approximately one-third for the period from January 2011-April 2011 have been added back in FY2011, and a full year in the following fiscal years.
3. The FY 2009 actuarial analysis required higher than expected Police and Fire Pension Fund contributions due to poor investment performance. FY 2011 includes a 5.5% increase and FY's 2012 and 2012 include a 6% increase.
4. Current projections for FY 2010 include lower street maintenance and improvement expenditures. Some of the 2008A GO Bond expenditures have been pushed to FY 2011.
5. FY 2012 and 2013 includes a \$100,000 annual contribution for Street Improvements.
6. The crossing guards and school nurse have been eliminated.
7. Sanitation costs are lower than expected due to the decrease during FY 2010.



**MEMORANDUM**

**DATE:** November 26, 2009

**TO:** Citizen Advisory Committee on Village Finances

**FROM:** Steven V. Gutierrez  
Village Administrator

**SUBJECT:** Payment In Lieu of Taxes

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It has been suggested that the Village seek to recover some of its costs to provide municipal services to the two universities in River Forest. Attached is a report prepared by our intern, Peter Cahill, outlining how other jurisdictions are approaching this issue with universities they provide services to.

We did not find any instances of a unilateral tax or fee imposed by a municipality directly on a university. At first blush there appear to be Equal Protection issues with a unilateral tax or fee. We did find a consistent pattern of “voluntary” payment in lieu of taxes (PILOT) agreements.

In fact, Illinois statute (35 ILCS 200/15-30) specifically authorizes taxing bodies to enter into a “mutually acceptable agreement with the owner of any exempt property whereby the owner agrees to make payments to the taxing district for the direct and indirect cost of services provided by the district.” The statute expressly prohibits a municipality from using administrative approvals such as zoning to coerce an owner into entering into a PILOT agreement. The statute also limits the duration of a PILOT agreement to five-years. It allows an agreement to be renewed for periods of no more than five years.

To approximate the cost of services we provide the two universities, we have provided the attached analysis. The estimation of the cost of police and fire service is based on the percentage of police and fire calls that are attributable to the universities. In 2008 4.6% of police department calls and 6.4% of fire department calls were to the universities. We then applied these percentages to the police and fire departments total budget to calculate the cost of their services. This was the same methodology used by Yale University and the City of New Haven, Connecticut.

To estimate the cost of services provided by the public works department, we focused on the cost of maintaining the right of ways that serve the universities. While the public works department does not have many calls for service on the university campuses, they do maintain the public right-of-ways surrounding the universities. The street frontage of both Universities is 1.97% of the total

November 26, 2009

Page 2 of 2

street frontage throughout the Village. We applied this percentage to the public works department's total operations budget.

Finally we applied the percentage of River Forest's E-911 calls associated with the universities to our E-911 budget.

The total estimation of the cost for village services provided to both universities is \$410,145.

If you have any questions regarding this material, please do not hesitate to contact me.



To: Village Administrator Steve Gutierrez

From: Administration Intern: Peter Cahill

RE: Fees in Lieu of Taxes Models For Universities

My Research has indicated that the payment of fees in Lieu of taxes is rare in Illinois. However, I did find two models in New Haven, Connecticut and Burlington, Vermont in regards to Fire Dept. Services. Cambridge, Mass and Boston, Mass both have Payment in Lieu of Tax programs with local universities but they are not aimed at specific services.

A key element in these agreements is the Voluntary and Mutually Beneficial nature of these agreements. To avoid any legal entanglements, it is necessary that any Agreement be mutually agreed to and beneficial for both the University and the Municipality. In fact, all the agreements that I have researched make it explicit that the agreements are Voluntary. For example, The Agreement between New Haven, Conn. and Yale University contains the following language, "It is an agreement based upon the mutually perceived benefits that grow from cultivating the Spirit of Partnership for the Long-Term Future".

There are two payment for services programs that I researched:

1. Yale University and New Haven, Connecticut agreement regarding Fire Services
  - The University Agreed to Pay the City of New Haven based upon mutually agreed criteria, which outline the cost of the city to provide fire services to the University's tax-exempt property.
  - The criterion, which was developed mutually, consisted of 5.68% of the City Fire Budget. This number was based on the approximate volume of calls that were made from the University in the year preceding the agreement or 1990.
  - The percentage remains the same but the amount of money donated is adjusted with each year's fire budget.
2. City of Burlington, Vermont and Vermont University payment for City services
  - The University agreed to make yearly payments for Fire Services starting at \$450, 006 for FY 2008, \$684,008 for FY 2009, and

\$912,000 for FY 2010, then the amount will be adjusted each year after 2010 for inflation.

- The amount paid was gathered from mutually agreed criteria that tried to gauge the impact the University had on fire service readiness.
- The amount paid can be renegotiated if the University adds 3% or more property to the campus.
- The City also agreed to provide an \$180,040 annual omnibus payment to the City for any potential extra strain placed on City resources from the University. This number is adjusted annually based on inflation.
- The City also entered into a partnership to help pay for a Computer Aided Dispatch program with the police. Each year the school continues to use the Computer Aided Dispatch for its campus police it must make a \$25,000 payment to the city, which is adjusted annually for inflation.

There were two Payment in lieu of tax programs not aimed at specific services:

1. Harvard and MIT Payment in Lieu of Tax Agreements with Cambridge, Mass.

- Payments are not directed at specific services, rather the payments are made from mutually agreed amounts and criteria
- For MIT, the amounts were based on a figure of \$1,504,000 with a 2.5% yearly increase. The 1,504,000 was based on the yearly voluntary amount traditionally given by MIT to Cambridge, before the agreement.
- For Harvard, the number was based on the University revenue gathered from rent on University owned buildings. The metric being the gross rent of individual tax-exempt properties divided by the gross rent determined during the base year of the program not to exceed a pre-determined threshold. This percentage was then multiplied by the base figure.

2. The City of Boston agreement with Hospitals and Universities.

- The City of Boston and its tax-exempt hospitals and universities base their Payments in Lieu off a mutually agreed percentage of the potential property tax amounts, if they were on the tax roles. For example, Boston College pays 1.92% of the estimated value of property taxes. Tufts pays 3.70%.

Other Potential Models-

The City of Boston and Providence, Rhode Island have both suggested that Universities charge a fee of around \$100-150 per semester to students, which would then be paid to the City through a Payment in Lieu of Taxes program.

However, these fees have met opposition from student groups and the Universities themselves.

## Estimation of Cost of Municipal Services to Universities

### Police and Fire

Total Calls for Police and Fire Department Service (Village Wide) in 2008

Fire Department	1861
Police Department	10250

#### Calls Attributable to Universities

##### Dominican University

	# Calls	% of All '08 Calls
7900 Division Street		
Fire	27	1.5%
EMS (ambulance)	29	1.6%
Police	187	1.8%
7200 Division Street		
Fire	6	0.3%
EMS	7	0.4%
Police	102	1.0%

##### Concordia University

7400 Augusta Avenue		
Fire	24	1.3%
EMS	27	1.5%
Police	182	1.8%

		Total % of Calls	Cost
2009 FD Budget	\$ 2,942,372	6.4%	\$ 189,728.45
2009 PD Budget	\$ 4,210,631	4.6%	\$ 193,483.63

### Public Works

	Miles of Frontage	% of Total Frontage
Village Wide	75	
Dominican	0.613	0.82%
Concordia	0.868	1.16%

2009 PW Operations Budget	\$ 1,363,950.00	1.97%	\$ 26,933.47
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### E-911 Services

2009 E-911 Budget	\$ 572,027.00	4.88%	\$ 27,914.12
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**Estimation of Total Cost of Services Provided Universities**      \$ 410,145.54