

Village of River Forest, Illinois

Annual Operating Budget Fiscal Year 2013





**ANNUAL OPERATING BUDGET
FISCAL YEAR 2013**

VILLAGE OFFICIALS

VILLAGE PRESIDENT

John P. Rigas

VILLAGE CLERK

Roma Colwell-Steinke

VILLAGE TRUSTEES

Catherine M. Adduci

Susan J. Conti

Carmela Corsini

Michael W. Gibbs

Colleen Horrigan

James Winikates

VILLAGE ADMINISTRATOR

Eric Palm

ASSISTANT VILLAGE ADMINISTRATOR

Michael Braiman

FINANCE DIRECTOR

Joan Rock

FIRE CHIEF

James Eggert

POLICE CHIEF

Gregory Weiss

PUBLIC WORKS DIRECTOR

Philip Cotter

Table of Contents

Budget Message	1
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Introduction

Organizational Chart	9
Village Board Goals	10
River Forest Community Profile	11
Fee Schedule.....	12
Budget Formulation Process	15
Fund Structure, Description of Funds & Basis of Budgeting	17
Financial Policies.....	20

Budget Summary

Revenues by Fund- All Funds	27
Revenues by Source- All Funds	28
Revenues by Account- All Funds	29
Expenditures by Fund- All Funds	31
Expenditures by Category- All Funds.....	32
Expenditures by Account- All Funds.....	33
Estimated Changes in Funds Balance/Net Assets	36
Revenue and Expenditure Trends and Projections.....	37
Personnel History- Budgeted Positions	46

General Fund

General Fund Revenues	48
General Fund Expenditures.....	50
Expenditures by Department	52
Expenditures by Category	53
General Fund 3-Year Projection	54

Table of Contents

General Fund Continued

Administration Budget Overview	55
E911 Budget Overview	63
Fire and Police Commission Budget Overview	65
Building & Development Budget Overview	67
Legal Budget Overview	73
Police Department Budget Overview	75
Fire Department Budget Overview	82
Public Works Budget Overview	89
Sanitation Budget Overview.....	96

Water and Sewer Fund

Budget Overview	99
Water and Sewer Fund Revenues	102
Water and Sewer Fund Expenditures.....	103
Water and Sewer Fund 3-Year Projection	105

Debt Service Fund

Budget Overview	107
Budget Detail	108
Debt Service Detail Schedules.....	109

Pension Trust Funds

Police Pension Fund	114
Fire Pension Fund	116

Capital Equipment Replacement Fund

Budget Overview	119
Budget Detail	120

Table of Contents

Miscellaneous Funds

Motor Fuel Tax Fund.....	122
Economic Development Fund	124
River Forest Public Library (Component Unit)	126

Capital Improvement Program

Narrative.....	130
Five Year Capital Improvements Program	131
Public Facilities Summary	132
Equipment Summary	135
Streets Summary	141
Vehicle Summary	154
Water and Sewer Summary	166

Jurisdictional Statistics

Size, Development & Infrastructure.....	179
Property Tax Exhibit.....	180
Property Tax Rates.....	181
Equalized Assessed Value	182
Principal Property Taxpayers	183
Location of River Forest	184

Budget Glossary	185
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Introduction

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



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



April 12, 2012

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

On behalf of the Village Management Team, it is my pleasure to present to you the Fiscal Year 2013 Operating & Capital Budget of the Village of River Forest. The Village operates under the budget act as outlined in 65 ILCS 5/8-2-9 as adopted by the Village in 1981 and amended in 2011. The Village's fiscal year commences on May 1 and concludes on April 30.

Last year's budget message spoke of a "new normal" – meaning, the financial environment resulting from the poor economic climate these past several years. This "new normal" is our reality and brings with it a constant level of financial uncertainty. At times, the economy shows signs of improvement which is met with guarded optimism. That is because the positive news is usually followed a day later by some negative financial outlook that quickly reminds us of the financial landscape which has become our "new normal." Our own budget mirrors those same circumstances. For example, we see some revenues that are starting to show some glimmer of growth, while other revenues continue to decrease. Complicating the matter, our federal and state governments continue to be in a condition of flux and further remind us that we cannot rely on others to assist in addressing our financial challenges.

The Village has not shied away from those challenges and is always seeking ways to improve operational and financial efficiencies in the organization. There are several contributing factors that encompass our improved financial stability. During the course of FY 2012, Village Staff implemented new procedures, leveraged technology, adjusted staffing levels, and identified other actions that could be taken to reduce expenses without adversely impacting customer service. Some of those highlights include:

- Village Board Goal Setting Initiative – This will be an annual event in which the board outlines goals and objectives for the upcoming fiscal year.
- Adoption of Revised Financial Policies – The Village conducted a comprehensive review of its policies and added a fund balance reserve policy as well as a purchasing policy.
- Addition of a comprehensive Five-Year Capital Improvement Plan.
- Technology Focus – The Village unveiled a new website and smart phone app this year. It also added three modules to its enterprise resource planning system which will be completed by the end of FY 2012.
- The Village changed providers for its environmental health inspections which will result in a savings of over \$19,000.

These initiatives resulted, in part, to improved customer service, continued financial stability, an upgrade to the Village's bond rating from Standard & Poors and a balanced General Fund budget, as presented, for FY 2013. There are no new fees or taxes proposed in the General Fund. In fact, there is a fee reduction proposed in the General Fund to the vehicle sticker fee for a motorcycle, which will be reduced by 44%.

Process for Development of the FY 2013 Budget

The FY 2013 Budget was developed by the Village’s Management Team consisting of the Village’s four department heads, the assistant administrator and myself. In mid-2012, each department was asked to outline various goals it sought to achieve in FY 2013. Those goals and objectives were forwarded to the Village Board, who then met in October 2011 to create organizational goals for FY 2013.

The Village Board identified a series of goals for FY 2013 that centered around 4 central themes: Customer Service, Performance, Economic Development, and Quality of Life. The Management Team worked closely together throughout the budget process to develop a FY 2013 Budget that meets the strategic goals as identified by the Village Board.

The FY 2013 budget also includes a comprehensive five-year capital improvement plan that will be used to guide the Village for years to come. Following completion of the capital improvement plan, the Management Team met to review and discuss each department’s FY 2013 goals, performance measures and the corresponding expenditure line items.

Budgetary Trends

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

- Since 2009, pension costs for the Fire Department have increased by 43%. While recent changes in State law have helped to minimize this burden, future year projections assume annual double digit percentage increases for Police, Fire and IMRF pension contributions.
- While many organizations are experiencing volatile percentage increases for health insurance premiums, as has been the case for the Village over the past five years, we are now anticipating more stable rates as members of the Intergovernmental Personnel Benefit Cooperative (IPBC). As such, future rates are projected to increase by 8% annually.
- Since 2009, the Village’s gas and oil expense has increased by approximately 60% due to fluctuations in the oil market. While we anticipate that these expenses will continue to increase, we are working to reduce non-essential idling of Village vehicles in order to reduce our fuel consumption.

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

	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Budget
Revenues	27,090,978	22,424,808	20,577,977	22,917,464
Expenditures	20,175,403	25,021,585	22,188,577	25,672,998
Excess (Deficiency) of Revenues over (under) Expenditures	6,915,575	(2,596,777)	(1,610,600)	(2,755,534)

The Village’s statement of revenue and expenditures is listed in Table 1 above. Although a deficiency is shown, it is primarily attributable to expenditures committed in the economic development fund, water and sewer fund, and the Motor Fuel Tax fund.

General Fund

The Village's General Fund is the main operating fund for the Village which includes Administration, Police, Fire and Public Works. The Board of Police & Fire Commissioners, E911 and the Village Attorney fees are also paid from the General Fund. The Village's General Fund, as presented, is balanced for FY 2013. We anticipate \$14,055,314 in revenues and \$13,870,500 in expenditures.

General Fund				
Statement of Revenues over Expenditures				
	FY 2011	FY 2012	FY 2012	FY 2013
	Actual	Budget	Projected	Budget
Operating Revenues				
Property Taxes	5,166,565	5,635,014	5,630,803	5,741,767
State Sales and Use Tax	1,744,366	1,757,421	1,766,529	1,809,827
Non-Home Rule Sales Tax	-	572,752	560,477	686,024
Income Tax	900,398	893,760	870,299	884,822
Other Revenues	4,846,686	4,642,650	4,718,397	4,507,134
Total Operating Revenues	12,658,015	13,501,597	13,546,505	13,629,574
Capital Grants/Bond Proceeds/TIF Surplus	616,020	-	-	425,740
Total Revenues	13,274,035	13,501,597	13,546,505	14,055,314
Expenditures				
Operating Expenditures	12,716,956	13,461,397	13,164,671	13,329,630
Capital Expenditures	54,925	-	-	540,870
Total Expenditures	12,771,881	13,461,397	13,164,671	13,870,500
Operating Revenues over Operating Expenditures	(58,941)	40,200	381,834	299,944
Total Revenues over Total Expenditures	502,154	40,200	381,834	184,814

General Fund Revenues

The national recession continues to impact the Village's revenues. While revenues are no longer declining, they also are not increasing. The following is a discussion of the key General Fund revenue sources and the impact the stagnation in these critical revenues has on the resources of the Village.

General Fund operating revenues are higher than the prior year's budgeted revenues primarily due to the CPI increase for property taxes and a full-year of non-home rule sales tax revenues. Total revenues are \$553,717 or 4.10% higher than the prior year's budget.

General Fund revenue can be identified through three main sources which comprise approximately 64% of the overall revenue in the General Fund:

- Property Tax – 41%
- Sales Tax – 17%
- Income Tax – 6%

Property Tax

FY 2013 total property tax revenues of \$5,741,767 are \$106,753 or 1.89% higher than the prior year budget primarily due to the Consumer Price Index (CPI) increase of 1.5% plus an additional amount due to anticipated new property.

Sales Tax

Sales tax revenues are estimated to remain flat for the year. FY 2013 will be the first year the Village receives a full-year of non-home rule sales tax revenues. This represents an additional two months of revenue, or \$113,272.

Income Tax

Income Tax revenue is distributed based on population. Estimates are derived on data provided by the Illinois Municipal League. FY2013 income tax receipts are estimated at \$884,822 which represents a 1.67% increase over FY 2012 estimated receipts.

Other Revenues

Other revenues encompass all remaining General Fund revenues including license and permit fees, charges for services, fines, interest, and miscellaneous revenues. Despite the continued economic recession, River Forest is projected to have its highest grossing year for Building Permits since the recession began in 2008. Despite this positive news, we are conservatively projecting a slight reduction in revenue for FY 2013 as there were several large, one-time projects in FY 2012 and because the housing and development markets have yet to stabilize. We are also budgeting \$425,740 in anticipation of an IGIG grant application for alley resurfacing.

Outside of the CPI increase for property taxes, there are no new fees and one reduction in fees for motorcycle licenses in the General Fund.

General Fund Expenditures

General Fund expenditures have increased \$409,103, or 3.04%, over last year's budget. These increases are attributed to several items. First, the administration budget includes several technology initiatives including a major upgrade to the Village's enterprise resource program (ERP). Second, costs have increased in building and development to account for a full year of the assistant administrator's salary as well as additional funds for third-party inspections and plan reviews. Finally, \$530,870 is budgeted out of Public Works for alley repair based on the Village receiving an Illinois Green Infrastructure Grant (IGIG) grant from the State. Personnel & benefit costs typically take up a large portion of any governmental entity's budget. Approximately 66%, or \$9,176,049, of the General Fund is attributed to salaries and benefits. The Village is a member of the Intergovernmental Personnel Benefit Cooperative (IPBC) for its health insurance. Belonging to the IPBC provides stability to rates and allows for flexibility in plan design. In FY 2013, staff is examining alternative insurance plans such as high deductible plans to offer as alternatives to the traditional PPO and HMO plans.

As recommended last year, departments were asked to refrain from adding new personnel unless it was part of a restructuring or reorganization effort. At the same time, departments were asked to submit budget requests that address items or projects that have been delayed due to budget constraints from the past several years. In addition, certain costs continue to increase such as the cost of gasoline. We have projected a 7.58% increase to fuel Village-wide to account for higher gas prices.

Following is a discussion of major initiatives in the Administration, Police, Fire, and Public Works budgets.

Administration

- The FY 2013 Budget continues a trend to focus on technology enhancements to add efficiency to the organization and improved customer service. Included is \$50,000 to upgrade our ERP with Springbrook to Version 7. Version 7 is the latest upgrade which is a redesign of the software utilizing .NET technology which, among many other factors, allows quicker processing of reports, easier installation and maintenance by users. The upgrade will allow for further capabilities for both internal and external users to conduct transactions online. There is an additional ability to automate workflows through Springbrook. For example, employee time will be work flowed and tracked through Springbrook. This will eliminate all paper reporting and centralize leave time availability on the finance department. Also, \$25,000 has been

allocated to make upgrades to our information technology systems as a result of recommendations from our technology audit which will be completed in Q4 FY 2012.

- The Village will also add the human resources and work order modules to the ERP system. The HR module will allow better tracking and retention of employee data. The work order module will replace an existing access database and tie any work order issues to the property address to provide a macro view of each location tying together building permits, business licenses, utility billing, work orders, property maintenance and contact management.
- The Village will hire part-time summer workers to procure email contact information for each address in River Forest. Those individuals will also be used to assist with miscellaneous projects at Village Hall including scanning files into our electronic records management system.
- This budget recommendation includes \$5,000 for tuition reimbursement. We want to continue to support our workforce as they strive to better themselves through additional education and training efforts. This will be subject to a revised tuition reimbursement policy.
- The Administration budget contains funding for several consultant projects:
 - Planning Consulting – A total of \$20,000 is budgeted for consulting services for both general consulting as well as a review of our zoning code to address residential lots that are 50 feet in width.
 - Fire District Study - \$20,000: This is a hold-over from FY 2012. These funds would be used to fund a proportionate share of a study to create a fire district with other communities. In the event the study is unable to come to fruition, the funds could be used to study the possibility of contracting with another community.
 - Sustainability - \$5,000 is allocated for the Village's sustainability efforts in the community.
- WSCDC Funding & Legal Services– These budget requests are flat for FY 2013.

Police

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

- The Police Department has budgeted approximately \$15,000 to account for building improvements which include remodeling of the detective offices as well as sound baffling in the interview rooms.
- Changes to the State's pension funding requirements and a change in the interest rate of return have caused a one-time decrease in the Village's contribution.

Fire

There are no major changes to the Fire Department budget. A building maintenance account has been added to address some small building maintenance projects in the firehouse.

Public Works

The Public Works budget includes funds for the IGIG grant which accounts for \$530,870. Should the Village not receive the grant funds, the expenditure will be reduced to \$105,130 which will allow the Village to undertake some alley projects based on policy direction from the Village Board. Other department highlights include:

- A new program to upgrade lighting beneath the Union Pacific Railroad Bridges to LED. There are a total of five viaducts and lighting which will be upgraded in a three-year plan. Two of the viaducts in FY 2013, two in FY 2014 and one in FY 2015. Although the bridges are maintained by the UP, the Village maintains the lighting.

- Maintenance of Buildings - \$16,300 is included for an electronic staff gage to monitor levels at the Des Plaines River. This system will tie into the United States Geological Survey (USGS) online system allowing both the Village and residents to better track current and projected river levels.
- Street Maintenance - \$117,000: These funds are for patching, crack sealing and thermoplastic striping.

Water and Sewer Fund

The Water/Sewer fund has been running a deficit the last several years. In order to address this issue, in FY 2012, the Village Board completed a water/sewer rate study. This study accounted for both operational and capital costs for the fund. In February 2012, the Village endorsed a new rate that will fund 50% of the consultants' recommended capital plan. This rate will increase incrementally each year over five years. In addition, the Village increased its rate on January 1, 2012 which is a pass along of the 25% increase from the City of Chicago.

It is important to note the Village has seen record lows in usage over the past year. This can be attributed to several sources including a wetter summer as well as more water efficient technology being integrated in people's homes. This past year, the Village contracted for a leak detection survey to address water loss in the system. The results allowed the Village to address unknown leaks and "tighten" its system. Staff will contract for this survey on an annual basis. The main expenditure highlights include:

- Water Main Project – The Village will take on a water main replacement project on Washington Boulevard before the resurfacing project this summer. This includes the elimination of one 4 inch main and installation of a new 8 inch main.
- Commencement of pump station efficiency improvements. This will be a multi-year implementation.
- Continuation of water meter replacements – targeting meters over twenty years old.
- We continue to budget funds for the overhead sewer program. This year's budgeted amount is increased by \$10,500 as we have seen an uptick in requests.

Police and Firefighters Pension Funds

FY 2013 employer contributions to the pension funds are based on what is expected to be levied during the fiscal year. In FY 2012, the levy decreased due to legislative changes. Previously the funds were required to be 100% funded by 2033. Based on the new law the funds are required to be 90% funded by 2040. This resulted in a one-time reduction in contributions.

Budgeted pension payments include an amount for current pensions and an additional amount for anticipated future pensions.

Capital Improvement Plan

For the FY 2013 budget, the Village has created a comprehensive five-year capital improvement plan (CIP) that identifies the Village's capital needs over five categories:

- Public facilities
- Equipment
- Streets, curbs, sidewalks, alleys
- Vehicles
- Sewer and Water Improvements

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

- General Fund

- Motor Fuel Tax Fund
- Capital Equipment replacement Fund (CERF) – General
- Water and Sewer Fund
- Grants

The CIP has been previously reviewed and endorsed by the Village Board in January 2012. The CIP includes several yearly routine items such as police vehicles and street patching. The budget also includes the following major highlights:

- Replacement of a front-end loader for Public Works
- Resurfacing of Washington Boulevard (Lathrop to Des Plaines River Bridge) through the Local Agency Pavement Preservation Program (LAPP)
- Street Improvement Program (SIP)
 - Street Resurfacing (grind, patch & overlay with minor curb replacement)
 - Ashland Avenue (Madison to Hawthorne)
 - Forest Avenue (Madison to Washington)
 - Clinton Place (Central to Lake)
 - Iowa Street (Harlem to the Canadian National Railroad)
 - Park Avenue (Chicago to Augusta)
 - Microsurfacing (Polymer Modified Emulsion Base overlay)
 - Park Ave (Madison to Washington)
 - Park Dr (Park Ave to Franklin)
 - Vine (Park to Lathrop)

Capital Equipment Replacement Fund

The Capital Equipment Replacement Fund is the fund where each division sets aside funds for equipment replacement. In FY 2013, funds are appropriated for the replacement of a front-end loader, self-contained breathing apparatus, two police squads, a public works pick-up truck, salt spreader and a thermal imaging camera. Details on each piece of equipment can be found in the capital improvement plan.

Motor Fuel Tax

The Motor Fuel Tax (MFT) Fund is the primary source of revenue for the Village’s Street Improvement Plan (SIP). Streets identified for improvement are listed above.

Economic Development Fund

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

Future Years

General Fund projections for FY 2014 and FY 2015 are contained with this submittal. Currently, FY 2014 for the General Fund shows a modest surplus of \$16,181 while FY 2015 shows a deficit of \$279,084. Staff will continue to work to hold down and reduce operating costs where possible. Identifying new revenues or determining acceptable levels of service reductions may factor into future budgets. These policy decisions will likely be contingent on the economic conditions moving forward.

Conclusion

Despite the economic uncertainty that remains, the Village is fortunate to have a balanced general fund budget. The means to that end has not been an easy one. It is truly a team effort. From the Village Board that sets the goals and policies, to management staff who works with the Board to identify and implement those policies, to all of the front line employees who carry out those duties and responsibilities on a daily basis using the resources in a

careful and deliberate fashion. Each person and group is equally important to ensuring the overall success – financial or otherwise – for the Village of River Forest.

That being said, it is incumbent upon the Village to continue to be diligent, thoughtful and innovative as it moves forward as an organization and in evaluating and creating future budgets. If there is one thing we have learned in the “new normal” it is to not take anything for granted and realize that economic conditions can change very quickly and abruptly. We must continue to look for ways to provide excellent customer service in the most efficient means possible. Future budget year projections reinforce that notion as operating deficits will return in the not so distant future unless other actions are taken.

The budget document is a reflection of the hard work of many individuals and is truly a team effort. My thanks to our department heads in their careful and thoughtful consideration of their budget requests as well as their patience as we implemented the capital improvement plan. Special thanks to Accounting Supervisor Nancy Caine, Management Intern Jon Whiting and Administrative Assistant Dawn Haney for the help and assistance in helping create, research and compile the budget document.

My sincerest thanks to Finance Director Joan Rock and Assistant Village Administrator Michael Braiman. They are the backbone of the budget. As we set out to achieve the GFOA’s Distinguished Budget Award, I am confident in our ability to succeed and much credit should be given to these two individuals for creating a professional and comprehensive budget document.

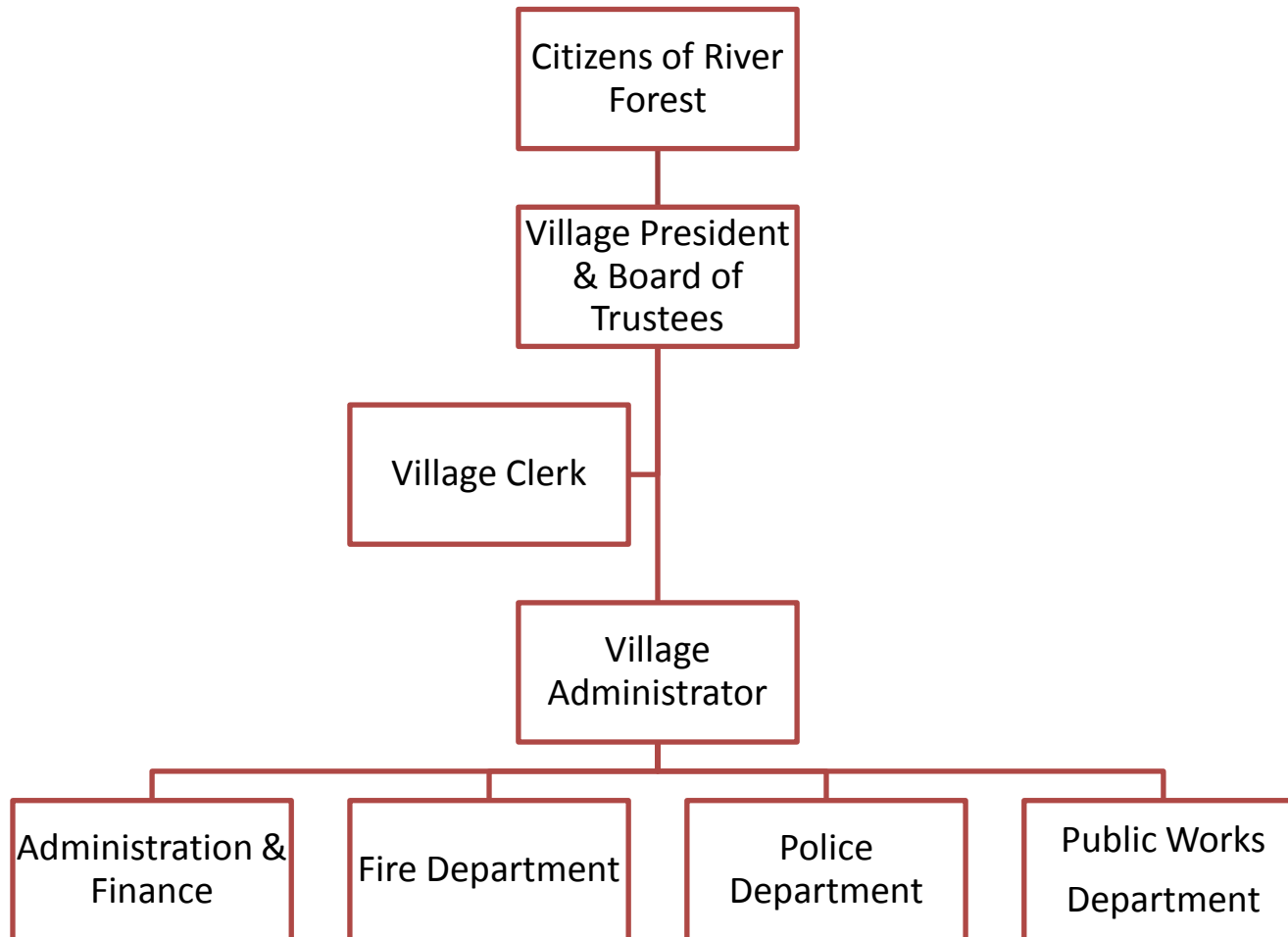
Finally, on behalf of the entire Village Staff, I want to thank the Village Board for their continued leadership and to the Citizens of River Forest for the privilege of serving you.

Respectfully submitted,

A handwritten signature in black ink that reads "Eric Palm". The signature is written in a cursive, flowing style.

Eric Palm
Village Administrator

Village of River Forest Organizational Chart



Village Board Goals

Long Term Strategic Themes

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

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

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

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

Short-Term Goals Related to Strategic Themes

Maintain Financial Stability

- Consider Home Rule referendum for Fall 2012/Spring 2013.
- Consider lobbying efforts to extend non-home rule sales tax referendum use past 2015.
- Finalize 5-year capital improvement plan.
- Evaluate long-term funding strategies for ongoing pension obligations.
- Reexamine Village contracts to look for additional cost savings.

Increase Communication Efforts

- Create Village community website portal for all governmental entities.
- Work to procure email address contact for each dwelling unit within the Village.
- Create communications plan policy to ensure consistent communications with community.

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

- Implement methods to allow all administrative transactions to be made online.
- Implement recommendations from technology review conducted in FY 2012

Create “One-Village”

- Work with other River Forest governmental entities to look for ways to streamline and consolidate services in an effort to provide efficient services to the community.
- Implement electricity aggregation to residents and small businesses.

New Models for Providing Service

- Reexamine existing service models for Village services and explore alternative methods to provide those services whether through new districts, consolidations, intergovernmental agreements, etc.
- Work with Park District to examine ways to share resources.

Infrastructure & Flood Mitigation

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

Economic Development

- Madison Street & North Avenue – look to implement corridor study recommendations.
- Work with Keystone Ventures to identify alternative plans for Lake and Lathrop.
- After an unsuccessful RFP for Lake and Park, examine alternative development methods for property.
- Continue to work with Mid-America at Town Center 1 & 2 to fill vacancies.

Community Profile

Location

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

History

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

River Forest was incorporated as a Village on October 30, 1880. Prior to that, it was considered part of a larger community called Harlem, which included parts of Oak Park and Forest Park. Fearing the possibility of alcohol-related problems if Harlem incorporated, River Forest residents banded together to incorporate a smaller and initially “dry” community. Forest Park and Oak Park followed suit and were incorporated in 1884 and 1901, respectively.

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

Village Services

Police

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

Fire

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

Public Works

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

Fee Schedule

	2012 Budget	2013 Proposed	Change
Vehicle Stickers:			
Passenger Cars	\$45	\$45	No Change
Motorcycles	\$45	\$25	-44%
Trucks less than 5,000 lbs.	\$50	\$50	No Change
Trucks over 5,000 lbs.	\$70	\$70	No Change
Recreational Vehicles (RV)	\$50	\$50	No Change
Senior Citizen Discount	\$25	\$25	No Change
Licenses:			
Dog License	\$10	\$10	No Change
Liquor License	\$500 - \$4,000	\$500 - \$4,000	No Change
Temporary Liquor License	\$100	\$100	No Change
Contractor License	\$100	\$100	No Change
Amusement and Amusement Events	\$25	\$25	No Change
Animal Care, Grooming and/or Sales	\$125	\$125	No Change
Child Daycare Centers	\$275	\$275	No Change
Financial Institutions	\$100	\$100	No Change
Food/Drug Retail- Under 3,000 Sq. Ft.	\$125	\$125	No Change
Food/Drug Retail- 3,001 - 10,000 Sq. Ft.	\$175	\$175	No Change
Food/Drug Retail- 10,001 + Sq. Ft.	\$225	\$225	No Change
Temporary Food Establishment/Event	\$125	\$125	No Change
Food Service- Low Risk	\$95	\$95	No Change
Food Service- Medium Risk	\$150	\$150	No Change
Food Service- High Risk	\$225	\$225	No Change
Food Service- Outdoor Seating	Fee + \$25 + \$0.50 per sq. ft. of public space	Fee + \$25 + \$0.50 per sq. ft. of public space	No Change
Manufacturing Operations	\$25	\$25	No Change
Peddlers	\$75	\$75	No Change
Recreational	\$25	\$25	No Change
Retail and Service	\$50	\$50	No Change
Taxicab/Livery	\$500	\$500	No Change
Use of Public Sidewalk	\$25 + \$0.50 per sq. ft.	\$25 + \$0.50 per sq. ft.	No Change
Vending Machine	\$30/machine	\$30/machine	No Change
Veterinary Hospitals	\$125	\$125	No Change
Waste Disposal Firms	\$1,000	\$1,000	No Change
House Movers	\$100	\$100	No Change
Fines:			
Parking Fines	\$30	\$30	No Change
Returned Check	\$25	\$25	No Change
Overweight Vehicles	\$75 - \$750	\$75 - \$750	No Change
Local Ordinance Violations	Up to \$750	Up to \$750	No Change

Fee Schedule

	2012 Budget	2013 Proposed	Change
Service Charges:			
Solid Waste Quarterly Collection- Base Service	\$69.63	\$69.63	No Change
Solid Waste Quarterly Collection- Unlimited	\$103.26	\$103.26	No Change
Solid Waste Tags	\$2.35	\$2.35	No Change
Ambulance Transport Fee- Resident	BLS \$400/ALS I \$800/ALS II \$1,000 + \$10/mile	BLS \$400/ALS I \$800/ALS II \$1,000 + \$10/mile	No Change
Ambulance Transport Fee- Non-Resident	BLS \$450/ALS I \$850/ALS II \$1,050 + \$11/mile	BLS \$450/ALS I \$850/ALS II \$1,050 + \$11/mile	No Change
EMS Response- Additional manpower	\$100	\$100	No Change
ALS Refusal (when 1 ALS procedure performed)	\$300	\$300	No Change
EMS Citizens Assist (more than 3 in 3 months)	\$300	\$300	No Change
Extrication	\$500	\$500	No Change
CPR Class fee	\$40	\$40	No Change
Daily Parking Fee	\$1.50	\$1.50	No Change
Permits:			
Commuter Parking (Monthly)	\$25	\$25	No Change
Building Permit- Single-Family	2% of Project Cost + \$100 base fee	2% of Project Cost + \$100 base fee	No Change
Building Permit- All Other	2.35% of Project Cost + \$100 base fee	2.35% of Project Cost + \$100 base fee	No Change
Permit Extension (3 months)	1/3 initial cost	1/3 initial cost	No Change
Exterior Remodel	\$100	\$100	No Change
Roofing, Siding, Gutters	\$100	\$100	No Change
Fence or Brick Pavers	\$100	\$100	No Change
Windows	\$100	\$100	No Change
Generator	\$115	\$115	No Change
Driveway	\$100	\$100	No Change
HVAC	\$100	\$100	No Change
In-Ground Swimming Pool	1.5% of Project Cost or \$150 minimum	1.5% of Project Cost or \$150 minimum	No Change
Above-Ground Swimming Pool	\$25	\$25	No Change
Demolition- Primary Structure	\$1,500	\$1,500	No Change
Demolition- Accessory Structure	\$1 per sq. ft. or \$200 minimum	\$1 per sq. ft. or \$200 minimum	No Change
Electrical	\$100 Base Fee + \$9 per Circuit and \$1.75 per Opening	\$100 Base Fee + \$9 per Circuit and \$1.75 per Opening	No Change
Electrical Service Upgrade	Up to 200 Amps: \$75 201 to 399 Amps: \$100 400 to 799 Amps: 150 800 + Amps: \$200	Up to 200 Amps: \$75 201 to 399 Amps: \$100 400 to 799 Amps: 150 800 + Amps: \$200	No Change

Fee Schedule

	2012 Budget	2013 Proposed	Change
Permits Con't:			
Parkway Opening	\$100	\$100	No Change
Lawn Sprinkling System	\$115	\$115	No Change
Drain Tile	\$115	\$115	No Change
Sign	\$100	\$100	No Change
Temporary Sign/Banner	\$50	\$50	No Change
Electric Sign	\$100 + \$0.05 per sq. ft.	\$100 + \$0.05 per sq. ft.	No Change
Film Production	\$100	\$100	No Change
Newstand	\$50 manned / \$10 coin	\$50 manned / \$10 coin	No Change
Zoning & Administrative Building Fees:			
ZBA Variation Request	\$650	\$650	No Change
Certificate of Occupancy	\$50	\$50	No Change
Temporary Certificate of Occupancy	\$40	\$40	No Change
Removal of Stop Work Order	\$200	\$200	No Change
Placard Removal: Unfit for Occupancy	\$500	\$500	No Change
Work without Permit	2 x Permit Cost	2 x Permit Cost	No Change
Reinspection Fee	\$75	\$75	No Change
Other:			
Impounded Dogs	\$30 + Cost	\$30 + Cost	No Change
Water & Sewer Fees:			
Water Rate	\$4.12/100 cubic feet	\$4.34/100 cubic feet*	5%
Sewer Rate	\$0.90/100 cubic feet	\$1.58/100 cubic feet	7.5%
Water & Sewer Connection Fees:			
Single Family- Up to 1 inch service	\$500 water / \$500 sewer	\$500 water / \$500 sewer	No Change
Single Family- Greater than 1 inch service	\$750 water / \$750 sewer	\$750 water / \$750 sewer	No Change
Multi Family- Per Living Unit	\$500 water / \$500 sewer	\$500 water / \$500 sewer	No Change
All Other	\$1,000 water / \$1,000 sewer	\$1,000 water / \$1,000 sewer	No Change
Replace Service Line w/ Same Size	\$50 water / \$50 sewer	\$50 water / \$50 sewer	No Change
Replace Service Line w/ Increase in Size	\$300 water / \$300 sewer	\$300 water / \$300 sewer	No Change

*Effective January 1, 2013, the Water Rate is proposed to increase to \$4.62/100 cubic feet to account for an increase in the rate charged to the Village by the city of Chicago.

Budget Formulation Process

Overview

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

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

- 1. Village Board Goal Setting/Strategic Planning – October 17 and December 19, 2011**
The Village Board held Committee-of-the-Whole meetings to set short-term and long-term priorities for the Village. Through this planning process, the Village Board identified four central themes: Customer Service, Performance, Economic Development, and Quality of Life.
- 2. Development of 5-Year Capital Improvement Plan – October through December**
The CIP is a planning tool for Village Management and the Village Board. Each year, the condition of the Village's infrastructure, buildings and equipment need to be evaluated to ensure that service can be maintained at the highest level. Expected outlays greater than \$10,000 are reflected in the CIP and considered in the budget planning process.
- 3. Budget Kick-Off Meeting – November 18, 2011**
Village staff responsible for the development for departmental budgets received packets detailing the budget schedule and the strategic goals as determined by the Village Board.
- 4. Proposed Department Budgets Submitted to the Budget Team – December 23, 2011**
Departments submit their proposed budgets to the Budget Team (consisting of the Village Administrator, Assistant Village Administrator, and Finance Director), inclusive of activity measures, goals and accomplishments, performance measures, capital improvement modifications, account justification, personnel change requests, and revenue projections.

Budget Formulation Process

5. Department Heads meet with Budget Team – January 2, 2012 – January 12, 2012

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

6. Review of Five-Year Capital Improvement Program – January 23, 2012

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

7. Budget presented to the Village Board – March 5, 2012

Once staff completes its review and revises the proposed budget accordingly, it is presented to the Village Board. The proposed budget is made available for public inspection at the Village Hall and on the Village website at this time.

8. Village Board Committee-of-the-Whole Meeting – March 19, 2012

The Village Board, sitting as a Committee-of-the-Whole, meets publicly to review the proposed budget with subsequent meetings held as needed to finalize any remaining matters that arise during the first meeting.

9. Adoption of the budget ordinance – April 9, 2012

The adoption of the budget ordinance is a two-step process. The Village Board holds a public hearing as required by State statute. The public hearing is the final opportunity to receive public input regarding the budget. Following the public hearing, the budget is passed into law by the adoption of a budget ordinance. Following adoption, the final budget is made available for public viewing at the Village Hall and on the Village website.

Amendments to the Adopted Budget

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

Long Term Financial Planning

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

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

Fund Structure, Description of Funds & Basis of Budgeting

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

Governmental Funds

- General
- Economic Development

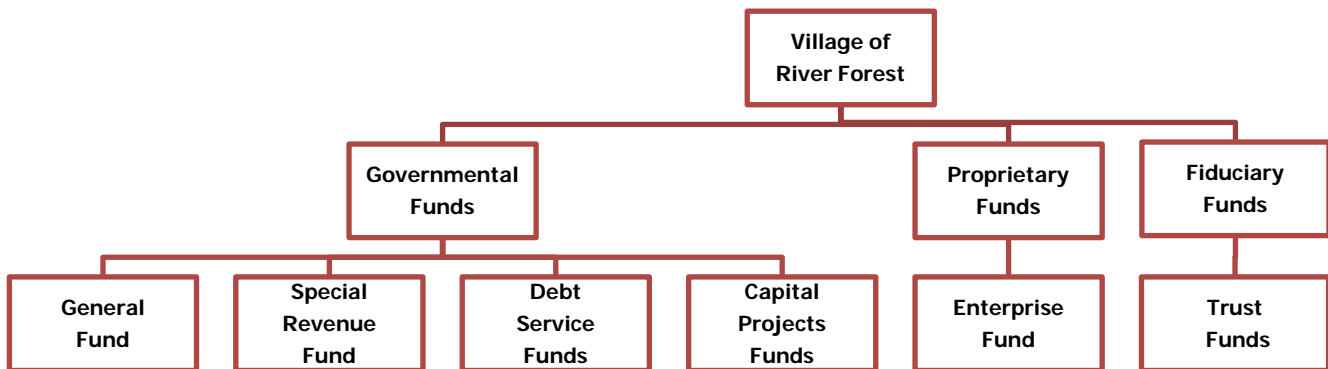
Proprietary Fund

- Water and Sewer Fund

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

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

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



GOVERNMENTAL FUNDS

The Village maintains the following governmental funds:

General Fund

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

Fund Structure, Description of Funds & Basis of Budgeting

Special Revenue Fund

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

Debt Service Fund

Debt Service Funds are used to account for the accumulation of resources and payment of bond principal and interest. The Village maintains one **Debt Service Fund (05)** which is used to account for the accumulation of resources for the payment of the General Obligation Bond Series 2005 and 2008A. The 2005 and 2008A bonds were used to finance library building improvements and street improvements, respectively. Financing is provided by property taxes.

Capital Projects Funds

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds. The **Capital Equipment Replacement Fund (13)** is one component of the fund used to accumulate financial resources to be used for the replacement of equipment. The **Economic Development Fund (16)** is the second component used to account for previous commitments entered into by the Village from funds originally received through the previous Tax Increment Financing (TIF) District Fund. Financing was provided by a transfer from the Pledged Taxes Fund that was closed in FY 2010-2011.

PROPRIETARY FUNDS

The Village maintains the following proprietary funds:

Enterprise Fund

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

FIDUCIARY FUNDS

The Village maintains the following fiduciary funds:

Fund Structure, Description of Funds & Basis of Budgeting

Trust Funds

Trust funds are used to account for assets held by the Village in a trustee capacity. Two Pension Trust Funds are used to account for assets held in a trustee capacity by the Village for pension benefit payments. The **Police Pension Fund (9)** accounts for the accumulation of resources to pay pensions to the participants. The **Firefighters Pension Fund (10)** accounts for the accumulation of resources to be used to pay pensions to the participants. Resources for both funds are contributed by employees at a rate fixed by law and by the Village through an annual property tax levy based on an actuarial analysis.

COMPONENT UNIT

The Village budget contains the following component units:

River Forest Public Library

The River Forest Public Library has a separately elected, seven-member board which annually determines its budget and resulting tax levy. Upon approval of the Village Board, their levy is submitted to the county. Because the library is fiscally dependent on the Village it is included as a discretely presented component unit in the Village's financial statements.

BASIS OF BUDGETING

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

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

- Principal payments on long-term debt are applied to the outstanding liability for accounting purposes, but expended for budget purposes.
- Capital items in the enterprise fund are recorded as capital assets for accounting purposes, but are treated as expense in the budget.

Financial Policies

The Village Board reviewed its financial policies and formally approved the policies listed below on November 14, 2011.

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

Financial Planning Policies

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

Financial Policies

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

Revenue Policies

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

Financial Policies

Expenditure Policies

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

Reserve Policies

1. The General Fund unassigned fund balance, plus the amount restricted for working cash, should be maintained at a minimum of 25% of the General Fund total budgeted annual expenditures in the most recently approved annual budget. This reserve is intended to provide financial resources for the Village in the event of an emergency or due to the loss of or reduction in a major revenue source and to provide adequate coverage for variations in cash flows due to the timing of receipts and disbursements.
2. Should the General Fund unassigned fund balance plus the amount restricted for working cash, drop below the required 25%, every effort shall be made to bring the balance back up to the desired level within three years.

Financial Policies

3. The Village Board shall determine the disposition of excess fund reserves should the General Fund unassigned fund balance plus the amount restricted for working cash, increase above the required 25%.
4. No minimum assigned fund balance has been established for the Capital Equipment and Improvements Fund but the fund will only expend the amount available from the combination of the assigned fund balance, revenues or transfers. The Village shall transfer funds annually from the General and Waterworks and Sewerage Funds in an attempt to accumulate the funds necessary to replace vehicles and equipment and make capital improvements provided for in the fund. The maximum fund balance allowed in the Capital Equipment and Improvements Fund is equal to 3% of the equalized assessed value of the taxable real property located in the corporate boundaries of the Village (ILCS 5/8-2-9.5).
5. The Waterworks and Sewerage Fund shall maintain an operating reserve equivalent to three months of operating expenses. This reserve is intended to provide resources for unanticipated expenditures, to cover revenue shortfalls and to compensate for fluctuations in cash flows. A capital reserve shall be maintained in addition to the operating reserve.
6. Special revenue, debt service and pension trust funds do not have a minimum fund balance requirement. Motor Fuel Tax Funds are used to finance street maintenance and improvements and funds available may be expended for that purpose as provided for in the Village's Capital Improvement plan. Reserves in the debt service funds are accumulated to fund future debt service payments. Pension Trust Funds are funded based on actuarial recommendations.

Capital Improvement Policies

1. The Village will make all capital improvements in accordance with an adopted Capital Improvement Plan (CIP).
2. The CIP shall include all capital equipment and improvements with a value of \$10,000 or more.
3. The Village will develop a five-year plan for capital improvements and update it annually. As part of this process, the Village will assess the condition of all major capital assets and infrastructure including, at a minimum, building, streets, alleys, water mains and sewer lines.
4. The Village will enact an annual capital budget based on the five-year Capital Improvement Plan.

Financial Policies

5. The Village will coordinate development of the capital improvement budget with the development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget projections.
6. The Village will use intergovernmental assistance to finance capital improvements in accordance with Village plans and priorities.
7. The Village will maintain all its assets at a level adequate to protect the Village's capital investment and to minimize future maintenance and replacement costs.
8. The Village will project its equipment replacement need for the next five years and update this projection each year. A replacement schedule will be developed from this projection.
9. The Village will project capital asset maintenance and improvement needs for the next five years and will update this projection each year. A maintenance and improvement schedule will be developed from this projection.
10. The Village will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the board for approval.
11. The Village will determine the least costly financing method for each new project.

Debt Policies

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

Financial Policies

7. The Village will make every effort to maintain a relatively level and stable annual debt service for all long-term general obligation bonds.

Accounting and Financial Reporting Policies

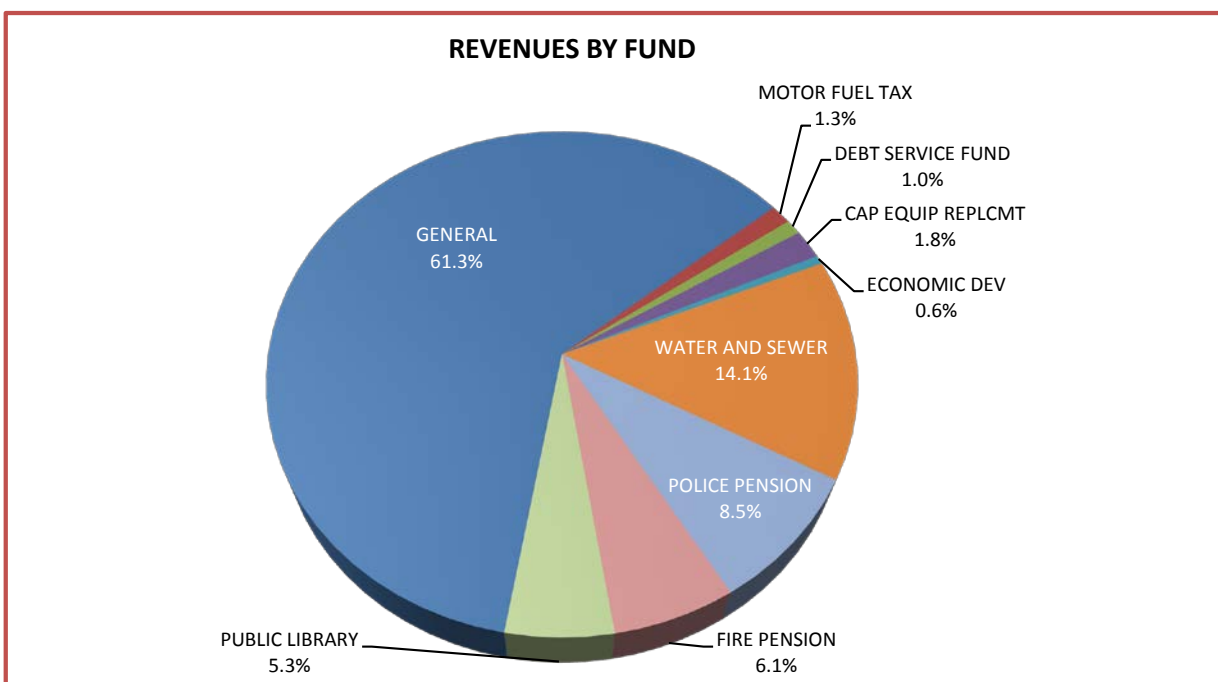
1. The Village will establish and maintain a high standard of accounting practices.
2. Following the conclusion of the fiscal year, the Village will prepare a Comprehensive Annual Financial Report (CAFR) in accordance with Generally Accepted Accounting Principles (GAAP) established by the Governmental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

Budget Summary

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

Revenues by Fund- All Funds

FUND	FY 08-09 AUDITED ACTUAL	FY 09-10 AUDITED ACTUAL	FY 10-11 AUDITED ACTUAL	FY 11-12 AMENDED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 APPROVED BUDGET
REVENUES AND OTHER FINANCING SOURCES						
GENERAL (01)	\$ 10,770,370	\$ 13,986,474	\$ 13,274,035	\$ 13,501,597	\$ 13,546,505	\$ 14,055,314
SPECIAL REVENUE FUNDS						
MOTOR FUEL TAX (03)	316,841	310,276	358,120	298,620	345,506	288,541
DEBT SERVICE FUNDS						
DEBT SERVICE FUND (05)	1,168,080	260,644	201,001	227,733	289,152	224,364
CAPITAL PROJECTS FUNDS						
CAP EQUIP REPLCMT (13)	96,549	185,816	375,273	430,450	430,683	430,021
ECONOMIC DEV (16)	-	-	3,161,325	115,230	144,689	128,152
	96,549	185,816	3,536,598	545,680	575,372	558,173
ENTERPRISE FUND						
WATER AND SEWER (02)	2,248,219	2,235,171	2,572,849	2,929,315	2,805,158	3,233,585
TRUST AND AGENCY FUNDS						
POLICE PENSION (09)	(1,105,957)	3,789,424	3,616,484	2,252,837	1,064,723	1,948,340
FIRE PENSION (10)	(1,259,029)	2,518,202	2,380,571	1,477,026	759,561	1,391,147
	(2,364,986)	6,307,626	5,997,055	3,729,863	1,824,284	3,339,487
TOTAL VILLAGE REVENUES	\$ 12,235,073	\$ 23,286,007	\$ 25,939,658	\$ 21,232,808	\$ 19,385,977	\$ 21,699,464
COMPONENT UNIT						
PUBLIC LIBRARY	992,826	1,157,564	1,151,320	1,192,000	1,192,000	1,218,000
TOTAL REVENUES	\$ 13,227,899	\$ 24,443,571	\$ 27,090,978	\$ 22,424,808	\$ 20,577,977	\$ 22,917,464

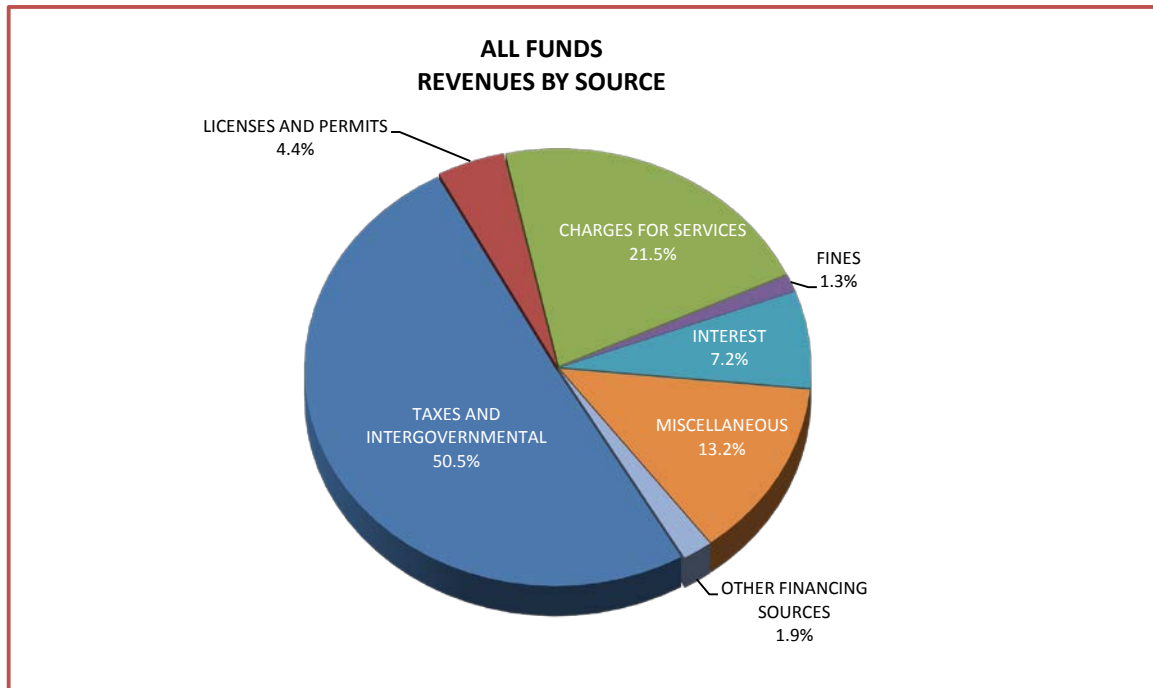


Revenues by Source- All Funds

ALL FUNDS	FY 09-10 AUDITED ACTUAL	FY 10-11 AUDITED ACTUAL	FY 11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 APPROVED BUDGET	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
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REVENUES BY SOURCE-ALL FUNDS

TAXES AND INTERGOVERNMENTAL	9,703,569	9,875,536	10,807,296	10,701,171	10,970,411	163,115	1.51%
LICENSES AND PERMITS	861,442	909,093	905,956	982,629	948,658	42,702	4.71%
CHARGES FOR SERVICES	3,579,472	4,001,912	4,313,419	4,160,354	4,657,442	344,023	7.98%
FINES	255,952	282,653	256,400	282,366	272,900	16,500	6.44%
INTEREST	4,292,063	3,428,423	1,698,286	-187,957	1,565,382	(132,904)	-7.83%
MISCELLANEOUS	4,102,223	3,910,035	2,862,626	3,030,238	2,867,494	4,868	0.17%
OTHER FINANCING SOURCES	491,287	3,532,006	388,825	417,176	417,177	28,352	7.29%
TOTAL VILLAGE FUNDS	23,286,007	25,939,658	21,232,808	19,385,977	21,699,464	466,656	2.20%
RIVER FOREST PUBLIC LIBRARY	1,157,564	1,151,320	1,192,000	1,192,000	1,218,000	26,000	2.18%
TOTAL INCLUDING LIBRARY	24,443,571	27,090,978	22,424,808	20,577,977	22,917,464	492,656	2.20%



REVENUES BY ACCOUNT- ALL FUNDS	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 AUDITED ACTUAL	FY 11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 DEPT REQUEST	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
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REVENUES

TAXES

411000	PROPERTY TAX PRIOR	2,686,489	2,833,164	2,763,228	2,900,981	2,965,275	2,925,943	24,962	0.86%
411021	PROPERTY TAX CURRENT	2,299,507	2,659,991	2,823,501	2,961,726	2,954,643	3,040,168	78,442	2.65%
		4,985,996	5,493,155	5,586,729	5,862,707	5,919,918	5,966,111	103,404	1.76%
411150	REPLACEMENT TAX (PPRT)	143,404	118,604	148,205	122,770	126,133	128,151	5,381	4.38%
411190	RESTAURANT TAX	0	113,550	134,199	145,013	126,887	129,424	(15,589)	-10.75%
411200	STATE SALES TAX	781,419	1,707,712	1,744,366	1,633,534	1,601,215	1,633,239	(295)	-0.02%
411205	STATE USE TAX	0	0	0	123,887	165,314	176,588	52,701	42.54%
411210	NON-HOME RULE SALES TAX	0	0	0	572,752	560,477	686,024	113,272	19.78%
411250	INCOME TAX	1,024,643	897,371	900,398	893,760	870,299	884,822	(8,938)	-1.00%
411450	TRANSFER TAX	68,327	69,967	55,782	66,640	66,221	67,545	905	1.36%
411460	COMMUNICATIONS TAX	516,635	510,374	465,157	510,374	449,832	449,832	(60,542)	-11.86%
411475	UTILITY TAX ELECTRIC	418,183	396,422	463,666	467,018	446,798	463,666	(3,352)	-0.72%
411480	UTILITY TAX GAS	295,073	224,906	208,075	240,000	200,227	217,159	(22,841)	-9.52%
411500	E911 TAXES	118,001	108,969	110,186	107,857	108,313	108,313	456	0.42%
411550	E911 STATE WIRELESS TAXES	73,190	62,541	58,773	60,984	59,537	59,537	(1,447)	-2.37%
	TOTAL TAXES	8,424,870	9,703,569	9,875,536	10,807,296	10,701,171	10,970,411	163,115	1.51%

LICENSES AND PERMITS

422115	PET LICENSES	3,100	3,170	2,300	3,150	2,700	2,850	(300)	-9.52%
422120	VEHICLE LICENSES	183,656	180,549	263,635	273,047	297,827	285,140	12,093	4.43%
422125	CAB LICENSE	24	12	6	50	12	25	(25)	-50.00%
422350	BUSINESS LICENSES	56,305	83,000	84,119	88,349	84,998	30,000	(58,349)	-66.04%
422345	CONTRACTORS LICENSES	0	0	0	0	0	54,000	54,000	
422355	TENT LICENSES	300	570	300	400	400	400	0	0.00%
422360	BUILDING PERMITS	324,733	390,794	355,659	346,500	390,000	323,500	(23,000)	-6.64%
422361	PLUMBING PERMITS	47,322	43,573	37,245	34,000	36,300	40,380	6,380	
422362	ELECTRIC PERMITS	0	0	0	0	0	44,137	44,137	
422365	BONFIRE PERMITS	60	90	30	90	60	60	(30)	-33.33%
422370	FILM CREW LICENSE	0	900	1,800	1,200	1,750	1,200	0	0.00%
422520	LIQUOR LICENSES	16,900	18,340	24,294	22,000	23,116	21,500	(500)	-2.27%
422570	CABLE TELEVISION FRANCHISE	143,930	140,444	139,705	137,170	145,466	145,466	8,296	6.05%
	TOTAL LICENSES & PERMITS	776,330	861,442	909,093	905,956	982,629	948,658	42,702	4.71%

CHARGES FOR SERVICES

433065	POLICE REPORTS	2,210	1,887	2,115	2,000	2,000	2,000	0	0.00%
433100	WATER SALES	1,966,274	1,939,846	2,149,931	2,347,385	2,253,518	2,352,834	5,449	0.23%
433150	SEWER CHARGE	228,952	228,151	348,789	493,030	484,308	850,251	357,221	72.45%
433160	PENALTIES ON WATER CHARGES	0	0	4,130	40,000	18,282	22,000	(18,000)	-45.00%
433180	GARBAGE COLLECTION	565,450	853,344	827,164	849,721	837,855	862,991	13,270	1.56%
433185	PENALTIES ON GARBAGE FEES	0	0	2,039	13,200	9,321	9,601	(3,599)	-27.27%
433200	METRA PARKING FEES	35,937	32,599	33,482	32,750	33,929	33,929	1,179	3.60%
433220	PARKING LOT FEES	72,601	70,132	84,080	80,000	84,000	84,000	4,000	5.00%
433225	ADMINISTRATIVE TOWING FEE	76,550	104,000	172,000	110,000	129,500	120,000	10,000	9.09%
433230	ANIMAL RELEASE FEES	370	1,015	830	1,000	500	500	(500)	-50.00%
433515	NSF FEES	550	375	200	500	300	300	(200)	-40.00%
433530	50/50 SWLK & APRON RPLC PROG	25,750	21,244	14,351	12,000	19,583	10,000	(2,000)	-16.67%
433535	TREES & DED INJECTIONS	1,050	0	382	400	383	400	0	0.00%
433536	ELEVATOR INSPECTIONS	0	0	6,050	5,000	5,500	5,000	0	0.00%
433550	AMBULANCE CHARGES	211,532	195,334	229,069	222,000	203,600	205,000	(17,000)	-7.66%
433554	CPR FEES	0	2,440	640	2,560	560	750	(1,810)	-70.70%
433557	CAR FIRE AND EXTRICATION FEE	0	0	0	1,000	460	1,000	0	0.00%
433560	STATE HGHWY MAINTENANCE	45,434	47,174	49,233	49,853	50,223	51,227	1,374	2.76%
434002	GENERAL FUND CHARGEBACK WS	0	0	17,400	0	0	0	0	
434010	GASOLINE OTHER AGENCIES	11,267	6,798	7,586	7,500	0	0	(7,500)	-100.00%
434020	WSCDC JANITORIAL SERVICES	3,211	4,816	4,816	4,912	4,912	5,010	98	2.00%
434025	REIMBURSEMENTS FROM VILLAGE	0	0	4,037	38,608	21,620	40,649	2,041	5.29%
434030	WORKERS COMP INSURANCE	18,112	70,317	43,588	0	0	0	0	
	TOTAL CHARGES FOR SERVICES	3,265,250	3,579,472	4,001,912	4,313,419	4,160,354	4,657,442	344,023	7.98%

FINES

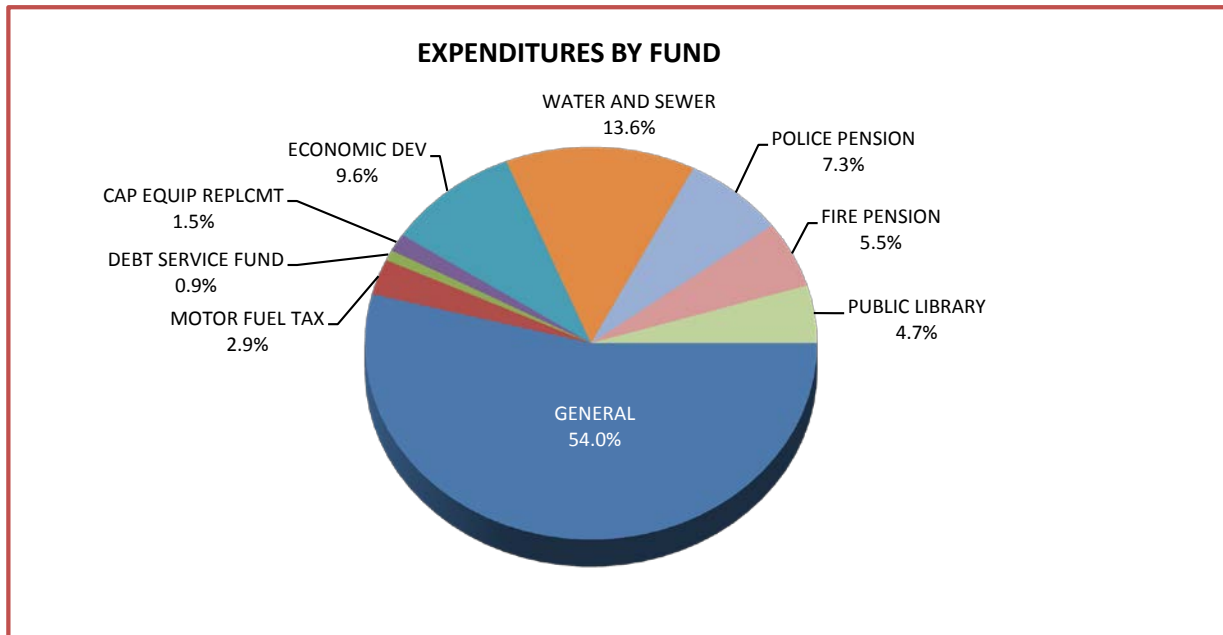
444230	POLICE TICKETS	173,755	178,089	180,672	175,000	175,848	175,000	0	0.00%
444235	PRIOR YEAR POLICE TICKETS	5,153	2,959	1,044	600	600	600	0	0.00%
444430	COURT FINES	47,964	70,536	70,544	60,000	74,068	67,000	7,000	11.67%
444435	DUI FINES	0	0	0	3,800	2,880	3,800	0	0.00%
444436	DRUG FORFEITURE REVENUE	0	0	0	6,000	5,500	6,000	0	
444437	TRUCK OVERWEIGHT	0	1,045	20,854	10,000	20,120	15,000	5,000	50.00%
444438	ARTICLE 36 SEIZURES	0	0	0	0	1,600	4,500	4,500	

REVENUES BY ACCOUNT- ALL FUNDS		FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 AUDITED ACTUAL	FY 11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 DEPT REQUEST	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
444440	BLDG CONSTRUCTION CITATION	1,503	3,322	9,539	1,000	1,750	1,000	0	0.00%
	TOTAL FINES	228,376	255,952	282,653	256,400	282,366	272,900	16,500	6.44%
	INTEREST								
455100	INTEREST EARNED	1,087,831	646,380	641,221	683,302	620,307	606,222	(77,080)	-11.28%
455200	NET CHANGE IN FAIR VALUE	(5,464,570)	3,644,864	2,787,202	1,014,984	(808,264)	959,160	(55,824)	-5.50%
455300	INTEREST - PROP TAXES	2,159	819	0	0	0	0	0	
	TOTAL INTEREST	(4,374,580)	4,292,063	3,428,423	1,698,286	(187,957)	1,565,382	(132,904)	-7.83%
	MISCELLANEOUS								
411100	EMPLOYER CONTRIBUTION	1,401,414	1,711,316	2,259,734	1,709,428	1,661,098	1,419,661	(289,767)	-16.95%
466100	SALE OF PROPERTY	0	0	13,500	0	0	0	0	
466410	MISCELLANEOUS REVENUE	57,840	36,121	94,544	23,500	40,985	24,000	500	2.13%
466411	MISCELLANEOUS PUBLIC SAFETY	6,091	12,261	(429)	5,000	29,941	4,000	(1,000)	-20.00%
466412	REIMB - CROSSING GUARDS	0	0	14,015	37,226	39,156	37,780	554	
466415	REIMB OF EXPENSES	4,327	2,792	2,442	2,500	6,000	3,000	500	20.00%
466417	IRMA REIMBURSEMENTS	0	18,581	41,944	12,000	26,000	20,000	8,000	66.67%
466422	REFUSE STICKERS	17,140	0	0	0	0	0	0	
466510	T-MOBILE LEASE	31,310	32,250	33,217	34,206	34,205	35,232	1,026	3.00%
466520	BADGE/COPS GRANT	0	9,160	37,506	27,286	27,286	27,933	647	2.37%
466521	LAW ENFORCEMENT TRAINING RE	0	0	5,522	0	6,116	3,600	3,600	
466524	ISEARCH GRANT	0	0	6,088	8,400	8,400	7,750	(650)	-7.74%
466525	BULLET PROOF VEST REIMB-DOJ	0	3,325	1,096	0	2,397	4,477	4,477	
466526	CITIZENS CORPS COUNCIL GRANT	0	0	6,720	5,500	5,500	5,500	0	0.00%
466528	IDOT SAFETY GRANT	0	10,831	2,784	12,364	12,364	14,547	2,183	17.66%
466529	LED STREET LIGHT GRANT	0	0	0	100,000	100,000	0	(100,000)	-100.00%
466530	FEMA REIMBURSEMENT	77,144	0	0	0	30,220	0	0	
466531	IDOT 2011 SIP GRANT	0	0	0	77,700	100,000	0	(77,700)	-100.00%
466532	IEPA IGIG ALLEY GRANT	0	0	0	0	0	425,740	425,740	
466580	SALE OF METERS	9,143	5,142	3,244	3,000	7,000	3,000	0	0.00%
466615	MABAS GRANT	17,655	25,932	6,518	3,500	9,359	3,636	136	3.89%
466615	HARLEM VIADUCT FEDERAL GRAN	0	0	21,529	71,622	115,309	82,503	10,881	15.19%
466620	STATE FIRE MARSHALL TRAINING	1,523	1,336	0	0	0	0	0	
466627	IL STATE BD OF ED-DU GRANT	0	0	2,500	2,000	0	0	(2,000)	-100.00%
466628	MODEL COMMUNITIES GRANT	0	0	0	25,000	0	0	(25,000)	
467350	EMPLOYEE CONTRIBUTION	403,621	382,672	390,062	415,274	435,206	430,666	15,392	
467355	DONATIONS/OTHER	0	0	0	0	0	0	0	
467380	WELLNESS CONTRIBUTION	2,011	825	0	0	0	0	0	
467382	CUMMINGS MEMORIAL REVENUE	0	0	0	0	0	36,286	36,286	
467385	OTHER CONTRIBUTIONS	3,207	40,607	5,522	0	0	0	0	
477090	STATE GRANTS AND REIMBS	0	0	50,527	0	52,008	0	0	
477100	STATE ALLOTMENT	303,618	293,633	294,345	287,120	281,688	278,183	(8,937)	-3.11%
468001	IRMA EXCESS	0	346,970	262,020	0	0	0	0	
468002	TIF SURPLUS DISTRIBUTION	0	1,168,470	355,085	0	0	0	0	
	TOTAL MISCELLANEOUS	2,336,044	4,102,223	3,910,035	2,862,626	3,030,238	2,867,494	4,868	0.17%
	OTHER FINANCING SOURCES								
487090	BOND PROCEEDS	1,500,695	250,535	260,935	0	0	0	0	
488000	SALE OF PROPERTY	0	7,387	21,582	0	28,351	25,000	25,000	
489010	INTERFUND TRANSFERS	78,088	233,365	3,249,489	388,825	388,825	392,177	3,352	0.86%
	TOTAL OTHER SOURCES	1,578,783	491,287	3,532,006	388,825	417,176	417,177	28,352	
	TOTAL REVENUES	12,235,073	23,286,007	25,939,658	21,232,808	19,385,977	21,699,464	466,656	2.20%

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

Expenditures by Fund- All Funds

FUND	FY 08-09 AUDITED ACTUAL	FY 09-10 AUDITED ACTUAL	FY 10-11 AUDITED ACTUAL	FY 11-12 AMENDED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 APPROVED BUDGET
EXPENDITURES AND OTHER FINANCING USES						
GENERAL (01)	\$ 11,836,293	\$ 11,577,593	\$ 12,771,881	\$ 13,461,397	\$ 13,164,671	\$ 13,870,500
SPECIAL REVENUE FUNDS						
MOTOR FUEL TAX (03)	88,312	19,358	191,196	648,185	462,317	753,400
DEBT SERVICE FUNDS						
DEBT SERVICE FUND (05)	687,904	470,286	484,605	223,066	221,281	222,431
CAPITAL PROJECTS FUNDS						
CAP EQUIP REPLCMT (13)	90,684	235,765	90,790	463,808	307,050	374,060
ECONOMIC DEV (16)	-	-	225,548	2,669,329	643,876	2,461,801
	90,684	235,765	316,338	3,133,137	950,926	2,835,861
ENTERPRISE FUND						
WATER AND SEWER (02)	2,454,474	2,851,975	2,639,594	3,211,823	3,189,898	3,493,215
TRUST AND AGENCY FUNDS						
POLICE PENSION (09)	1,014,371	1,234,921	1,690,250	1,825,837	1,757,650	1,873,668
FIRE PENSION (10)	1,067,644	1,101,081	1,106,539	1,326,140	1,249,834	1,405,923
	2,082,015	2,336,002	2,796,789	3,151,977	3,007,484	3,279,591
TOTAL VILLAGE EXPENDITURES	\$ 17,239,682	\$ 17,490,979	\$ 19,200,403	\$ 23,829,585	\$ 20,996,577	\$ 24,454,998
COMPONENT UNIT						
PUBLIC LIBRARY	906,285	974,134	975,000	1,192,000	1,192,000	1,218,000
TOTAL EXPENDITURES	\$ 18,145,967	\$ 18,465,113	\$ 20,175,403	\$ 25,021,585	\$ 22,188,577	\$ 25,672,998

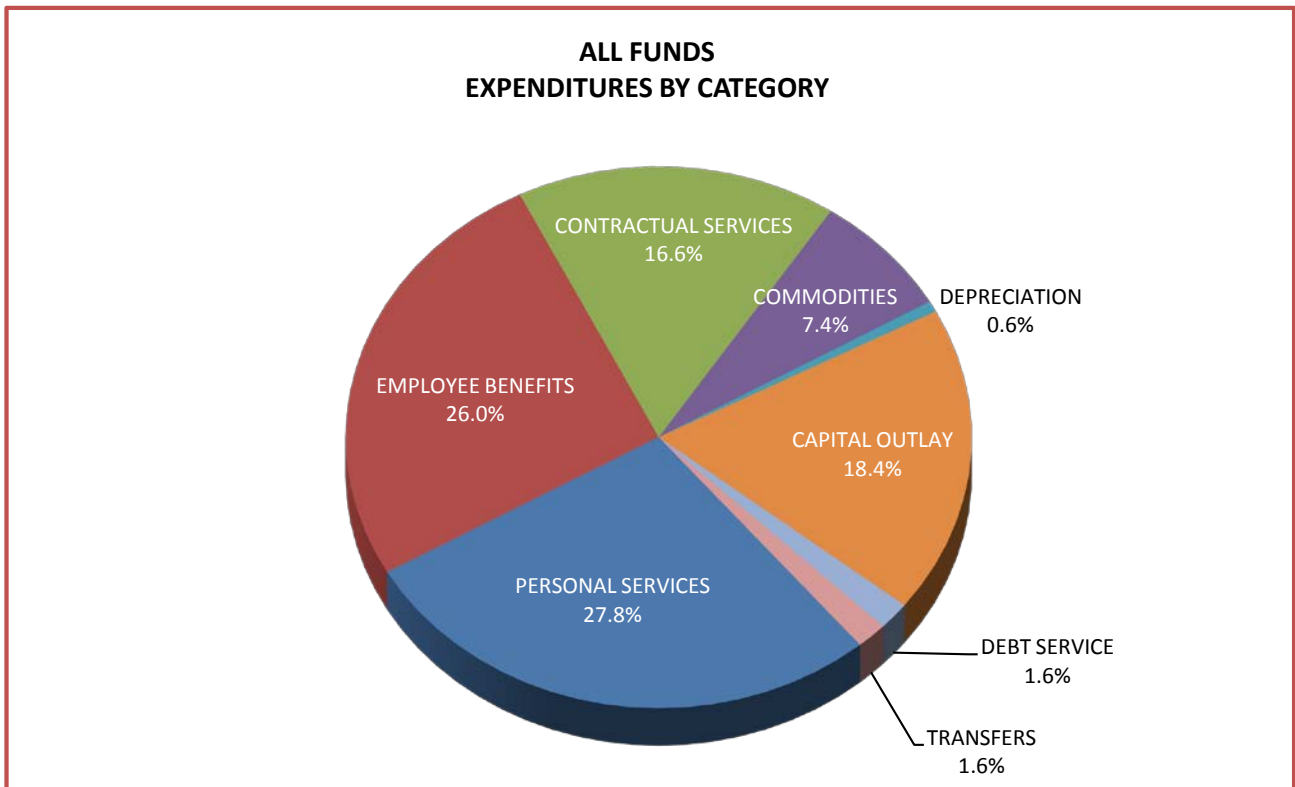


Expenditures by Category- All Funds

ALL FUNDS	FY 09-10 AUDITED ACTUAL	FY10-11 AUDITED ACTUAL	FY 11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 PROPOSED BUDGET	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
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EXPENDITURES BY CATEGORY-ALL FUNDS

PERSONAL SERVICES	5,791,173	5,878,848	6,700,166	6,535,959	6,802,646	102,480	1.53%
EMPLOYEE BENEFITS	5,261,568	6,356,887	6,446,893	6,241,846	6,351,309	-95,584	-1.48%
CONTRACTUAL SERVICES	3,477,227	4,097,718	4,995,385	4,698,647	4,057,539	-937,846	-18.77%
COMMODITIES	1,254,302	1,472,286	1,567,668	1,619,747	1,805,561	237,893	15.17%
DEPRECIATION	173,091	167,171	171,190	157,000	158,000	-13,190	-7.70%
CAPITAL OUTLAY	854,335	362,314	3,159,987	955,802	4,487,530	1,327,543	42.01%
DEBT SERVICE	263,623	267,352	399,471	398,751	400,236	765	0.19%
TRANSFERS	415,660	597,827	388,825	388,825	392,177	3,352	0.86%
TOTAL VILLAGE FUNDS	17,490,979	19,200,403	23,829,585	20,996,577	24,454,998	625,413	2.62%
RIVER FOREST PUBLIC LIBRARY	974,134	975,000	1,192,000	1,192,000	1,218,000	26,000	2.18%
TOTAL INCLUDING LIBRARY	18,465,113	20,175,403	25,021,585	22,188,577	25,672,998	651,413	2.60%



The River Forest Public Library is a discretely presented component unit of the Village.

Expenditures by Account- All Funds		FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 AUDITED ACTUAL	FY 11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 DEPT REQUEST	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
PERSONAL SERVICES									
510100	SALARIES-SWORN	3,704,411	3,606,430	3,699,133	4,157,954	3,963,388	4,258,109	100,155	2.41%
510200	SALARIES-REGULAR	1,496,241	1,327,664	1,272,196	1,544,812	1,498,959	1,617,620	72,808	4.71%
510550	CROSSING GUARDS	80,508	84,889	13,642	0	0	0	0	
510550	CROSSING GUARDS-DIST 90	0	0	22,978	34,120	34,120	34,120	0	0.00%
510550	CROSSING GUARDS-GRACE LUTH	0	0	2,177	2,556	1,278	0	(2,556)	-100.00%
511500	SPECIALIST PAY	128,522	137,003	138,317	144,492	143,514	146,634	2,142	1.48%
511600	HOLIDAY PAY	152,718	150,203	162,514	173,198	169,458	170,016	(3,182)	-1.84%
511700	OVERTIME PAY	367,576	348,099	412,914	363,244	423,733	359,400	(3,844)	-1.06%
511725	BADGE OVERTIME	0	5,254	10,888	16,423	16,423	16,997	574	3.50%
511727	STEP OVERTIME	0	0	0	12,364	12,364	14,547	2,183	17.66%
511750	COMPENSATED ABSENCES-RET	0	0	0	67,050	36,507	34,200	(32,850)	-48.99%
511800	EDUCATIONAL INCENTIVES	47,728	43,515	46,175	50,900	49,900	50,300	(600)	-1.18%
511900	PERFORMANCE PAY	38,730	31,869	32,218	40,392	99,055	0	(40,392)	-100.00%
511950	INSURANCE REFUSAL REIM	0	8,203	8,925	8,100	10,050	10,800	2,700	33.33%
513000	SALARIES-PART-TIME	62,707	48,044	56,771	84,561	77,210	89,903	5,342	6.32%
TOTAL PERSONAL SERVICES		6,079,141	5,791,173	5,878,848	6,700,166	6,535,959	6,802,646	102,480	1.53%
EMPLOYEE BENEFITS									
520100	ICMA RETIREMENT CONTRIB	10,216	10,216	5,449	6,947	6,947	7,301	354	5.10%
520320	FICA	108,997	93,231	87,351	106,991	96,308	110,277	3,286	3.07%
520320	90-FICA DIST 90 XING GUARDS	0	0	1,417	2,115	2,115	2,115	0	0.00%
520320	91- FICA GRACE LUTH XING GRDS	0	0	135	158	79	0	(158)	-100.00%
520325	MEDICARE	75,534	70,693	73,236	86,612	84,638	89,546	2,934	3.39%
520325	90- MEDICARE DIST 90 XING GUARDS	0	0	334	495	495	495	0	0.00%
520325	91- MEDICARE GRACE XING GUARD	0	0	32	37	19	0	(37)	-100.00%
520330	IMRF	115,404	115,079	126,380	178,487	162,102	238,167	59,680	33.44%
520331	IMRF-NET PENSION OBLIGATION	0	0	22,489	0	0	0	0	
520350	EMPLOYEE ASSISTANCE PROG	1,444	1,321	0	1,500	1,500	1,500	0	0.00%
520375	FRINGE BENEFITS	0	0	3,600	8,400	10,200	15,599	7,199	85.70%
520400	HEALTH INSURANCE	711,166	825,153	868,813	1,102,233	1,123,581	1,122,235	20,002	1.81%
520420	HEALTH INSURANCE - RETIREES	140,174	168,165	169,259	216,058	204,174	207,635	(8,423)	-3.90%
520421	OPEB-OTHER POST EMP BENEFITS	0	0	65,745	0	0	0	0	
520425	LIFE INSURANCE	16,908	15,010	18,099	17,426	9,997	3,967	(13,459)	-77.24%
520500	WELLNESS PROGRAM	7,602	5,310	734	900	600	900	0	0.00%
526100	PUBLIC SAFETY PENSIONS PAID	2,002,461	2,228,215	2,654,109	2,959,106	2,877,993	3,081,911	122,805	4.15%
526150	PUBLIC SAFETY PENSION REFUNDS	3,789	17,919	0	50,000	0	50,000	0	0.00%
530009	POLICE PENSION CONTRIBUTION	960,202	1,048,959	1,366,808	1,048,585	1,006,658	788,529	(260,056)	-24.80%
530010	FIRE PENSION CONTRIBUTION	441,683	662,297	892,897	660,843	654,440	631,132	(29,711)	-4.50%
TOTAL EMP BENEFITS		4,595,582	5,261,568	6,356,887	6,446,893	6,241,846	6,351,309	(95,584)	-1.48%
CONTRACTUAL SERVICES									
530100	ELECTRICITY	48,381	48,166	50,272	47,000	40,000	40,000	(7,000)	-14.89%
530200	COMMUNICATIONS	55,261	50,506	47,138	35,796	31,484	37,576	1,780	4.97%
530300	AUDITING SERVICES	34,501	28,070	30,162	35,985	35,385	37,350	1,365	3.79%
530350	ACTUARIAL SERVICES	11,100	11,100	6,350	12,000	7,250	12,250	250	2.08%
530360	PAYROLL SERVICES	10,125	11,610	14,915	15,455	15,455	16,000	545	3.53%
530370	PROFESSIONAL SERVICES	4,395	52,000	0	0	2,000	5,000	5,000	
530380	CONSULTING SERVICES	87,521	140,815	248,494	393,550	414,216	408,201	14,651	3.72%
530384	BOND ISSUANCE COSTS	42,530	0	0	0	0	0	0	
530385	ADMINISTRATIVE ADJUDICATION	22,996	19,973	16,312	27,812	16,800	21,705	(6,107)	-21.96%
530390	ENGINEERING FEES	10,014	0	15,385	10,000	15,605	10,000	0	0.00%
530400	SECRETARIAL SERVICES	5,921	8,378	1,376	9,000	10,600	8,000	(1,000)	-11.11%
530410	IT SUPPORT	64,624	77,413	68,312	82,397	103,753	195,161	112,764	136.85%
530420	LEGAL SERVICES	159,975	49,330	83,138	75,000	49,400	90,000	15,000	20.00%
530425	VILLAGE ATTORNEY	134,746	58,578	88,794	80,000	80,000	80,000	0	0.00%
530426	VILLAGE PROSECUTOR	17,497	20,050	12,092	12,000	12,000	12,000	0	0.00%
530429	VEHICLE STICKER PROGRAM	10,850	9,295	10,877	10,495	10,800	12,345	1,850	17.63%
530430	ANIMAL CONTROL	2,997	4,020	2,660	3,700	1,600	3,700	0	0.00%
530500	CUSTODIAL SERVICE	2,650	0	0	0	0	0	0	
531100	HEALTH/INSPECTION SERVICES	51,345	33,385	33,785	34,200	26,450	15,000	(19,200)	-56.14%
531250	UNEMPLOYMENT CLAIMS	7,260	26,997	12,904	10,000	0	5,000	(5,000)	-50.00%
531300	INSPECTIONS	69,530	29,714	84,677	40,140	39,700	40,860	720	1.79%
531305	PLAN REVIEW	0	0	0	0	0	20,000	20,000	
531310	JULIE PARTICIPATION	1,458	1,247	2,527	1,287	496	1,500	213	16.55%
532100	BANK FEES	13,089	15,908	13,211	15,342	18,993	19,304	3,962	25.82%
532200	LIABILITY INSURANCE	296,040	318,603	445,734	484,202	443,341	410,663	(73,539)	-15.19%
532250	IRMA LIABILITY DEDUCTIBLE	22,333	19,242	34,397	23,000	36,000	30,000	7,000	30.43%
533050	WATER SYSTEM MAINTENANCE	240,505	181,134	90,541	60,320	90,735	73,500	13,180	21.85%
533055	HYDRANT MAINTENANCE	0	0	68,625	30,000	28,708	25,000	(5,000)	-16.67%
533100	MAINTENANCE OF EQUIPMENT	26,846	20,565	18,921	24,500	24,731	26,010	1,510	6.16%
533200	MAINTENANCE OF VEHICLES	99,013	86,834	103,938	97,613	99,173	104,413	6,800	6.97%

Expenditures by Account- All Funds		FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 AUDITED ACTUAL	FY 11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 DEPT REQUEST	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
533300	MAINT OF OFFICE EQUIPMENT	5,840	6,254	5,608	6,324	8,450	13,025	6,701	105.96%
533400	MAINT OF TRAFFIC/STREET LIGHTS	53,873	20,949	36,255	123,204	128,000	39,760	(83,444)	-67.73%
533550	MAINTENANCE OF TREES	73,407	40,664	38,268	38,250	40,101	49,450	11,200	29.28%
533600	MAINTENANCE OF BUILDINGS	37,833	20,340	51,074	43,140	37,000	70,530	27,390	63.49%
533610	MAINTENANCE OF SIDEWALK	42,988	38,399	35,108	40,200	44,125	37,500	(2,700)	-6.72%
533620	MAINTENANCE OF STREETS	243,003	60,658	405,748	1,035,210	806,923	123,000	(912,210)	-88.12%
533630	OVERHEAD SEWER PROGRAM	7,951	40,275	49,806	56,500	74,000	67,000	10,500	18.58%
533640	SEWER/CATCH BASIN REPAIR	254,277	181,110	86,420	96,625	70,000	5,000	(91,625)	-94.83%
534100	TRAINING	16,657	18,174	23,873	50,420	43,109	52,380	1,960	3.89%
534150	TUITION REIMBURSEMENT	11,399	0	0	0	0	5,000	5,000	
534200	COMMUNITY SUPPORT SERVICES	39,011	34,887	36,237	44,535	43,785	43,835	(700)	-1.57%
534225	BADGE GRANT PROGRAMS	1,686	4,595	26,230	10,863	10,863	10,930	73	0.67%
534250	TRAVEL & MEETINGS	13,415	10,992	28,543	25,140	14,287	27,600	2,460	9.79%
534275	WSCDC CONTRIBUTION	500,924	563,261	582,234	591,855	586,960	590,875	(980)	-0.17%
534277	CITIZENS CORPS COUNCIL	0	0	6,866	5,500	5,450	5,500	0	0.00%
534300	DUES & SUBSCRIPTIONS	33,214	34,780	31,207	38,004	37,551	39,883	1,879	4.94%
534350	PRINTING	5,710	7,948	9,390	12,302	8,989	13,894	1,592	12.94%
534375	VILLAGE NEWSLETTER	11,354	4,077	1,385	1,800	1,500	0	(1,800)	-100.00%
534400	MEDICAL & SCREENING	22,592	20,643	17,004	33,120	25,320	32,810	(310)	-0.94%
534450	TESTING	1,256	36,466	546	30,000	26,000	20,000	(10,000)	-33.33%
534480	WATER TESTING	5,745	1,780	1,490	3,640	2,500	4,290	650	17.86%
535300	ADVERTISING/LEGAL NOTICES	5,348	6,585	4,053	17,670	13,484	10,930	(6,740)	-38.14%
535350	DUMPING FEES	133,417	99,344	91,918	90,000	88,000	87,000	(3,000)	-3.33%
535400	DAMAGE CLAIMS	(18,594)	18,784	43,176	32,500	38,325	33,000	500	1.54%
535450	STREET LIGHT ELECTRICITY	57,693	56,742	61,212	48,000	44,000	44,000	(4,000)	-8.33%
535500	COLLECTION & DISPOSAL	869,371	825,362	815,146	846,289	842,750	865,928	19,639	2.32%
535600	EMPLOYEE RECOGNITION	2,459	1,225	3,384	3,500	2,500	3,875	375	10.71%
TOTAL CONTRACTUAL SERVICES		3,985,333	3,477,227	4,097,718	4,995,385	4,698,647	4,057,539	(937,846)	-18.77%
COMMODITIES									
540100	OFFICE SUPPLIES	30,187	27,394	36,820	36,557	34,063	41,045	4,488	12.28%
540150	OFFICE EQUIPMENT	7,619	1,791	6,702	12,255	17,000	13,350	1,095	8.94%
540200	GAS & OIL	121,565	99,364	109,315	135,664	138,997	145,947	10,283	7.58%
540300	UNIFORMS SWORN PERSONNEL	45,968	34,824	40,204	45,915	45,500	44,850	(1,065)	-2.32%
540310	UNIFORMS OTHER PERSONNEL	7,779	2,705	6,029	8,285	7,300	7,860	(425)	-5.13%
540400	PRISONER CARE	1,562	1,896	1,675	2,150	2,422	2,608	458	21.30%
540500	VEHICLE PARTS	21,901	10,110	14,262	23,000	24,500	17,500	(5,500)	-23.91%
540600	OPERATING SUPPLIES/EQUIPMENT	161,539	115,197	134,570	179,823	176,710	151,843	(27,980)	-15.56%
540605	DUI EXPENDITURES	0	0	0	3,800	2,880	3,800	0	0.00%
540615	ARTICLE 36 SEIZURES	0	0	0	0	1,600	4,500	4,500	
540610	DRUG FORFEITURE EXPEND	0	0	9,539	6,000	5,500	6,000	0	0.00%
540630	REFUSE & BULK ITEM STICKERS	15,217	0	0	0	0	0	0	
540800	TREES	24,561	5,707	9,291	9,475	8,250	8,250	(1,225)	-12.93%
541300	POSTAGE	14,466	18,773	15,173	16,496	16,675	18,508	2,012	12.20%
542100	SNOW & ICE CONTROL	69,271	50,097	64,247	62,850	62,850	68,100	5,250	8.35%
542200	WATER FROM CHICAGO	791,774	880,312	1,020,990	1,023,998	1,075,000	1,270,000	246,002	24.02%
543100	MISCELLANEOUS EXP	1,424	6,132	3,469	1,400	500	1,400	0	0.00%
TOTAL COMMODITIES		1,314,833	1,254,302	1,472,286	1,567,668	1,619,747	1,805,561	237,893	15.17%
DEPRECIATION/GAIN/LOSS									
550010	DEPRECIATION	155,266	151,595	155,998	171,190	157,000	158,000	(13,190)	-7.70%
550050	GAIN/LOSS ON DISPOSAL	9,491	21,496	11,173	0	0	0	0	
TOTAL DEPRECIATION/GAIN/LOSS		164,757	173,091	167,171	171,190	157,000	158,000	(13,190)	-7.70%
CAPITAL OUTLAY									
550500	BUILDING IMPROVEMENTS	0	0	0	0	0	78,500	78,500	
551150	SEWER SYSTEM IMPROVEMENTS	0	0	0	0	0	100,000	100,000	
551300	WATER SYSTEM IMPROVEMENTS	0	354,935	1,453	170,000	155,562	120,000	(50,000)	-29.41%
551400	METER REPLACEMENT PROGRAM	0	46,450	0	0	0	24,000	24,000	
551200	STREET IMPROVEMENTS	322,469	217,235	73,300	65,889	73,765	974,550	908,661	
551250	ALLEY IMPROVEMENTS	0	0	0	0	0	530,870	530,870	
551300	VILLAGE HALL IMPROVEMENT	0	0	169,272	50,000	162,674	0	(50,000)	-100.00%
554105	PARK DISTRICT IMPROVEMENTS	0	0	0	174,740	224,740	0	(174,740)	-100.00%
554250	LAKE ST CORRIDOR IMPROVEMENT	0	0	252	0	30,668	0	0	
554300	OTHER IMPROVEMENTS	0	0	27,250	2,235,600	1,393	2,285,600	50,000	2.24%
558620	COMPUTER/SOFTWARE	5,408	5,477	0	0	0	0	0	
558650	WSCDC DEBT SERVICE	29,599	31,323	0	0	0	0	0	
558700	POLICE VEHICLES	4,214	154,671	0	138,458	137,897	74,910	(63,548)	-45.90%
558720	POLICE EQUIPMENT	0	44,244	0	0	0	0	0	
558800	FIRE VEHICLES	32,812	0	0	0	0	0	0	

Expenditures by Account- All Funds		FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 AUDITED ACTUAL	FY 11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 DEPT REQUEST	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
558850	FIRE EQUIPMENT	18,651	0	44,485	147,300	0	120,000	(27,300)	-18.53%
558910	PW VEHICLES	0	0	46,302	178,000	149,859	167,000	(11,000)	-6.18%
558925	PW EQUIPMENT	0	0	0	0	19,244	12,100	12,100	
	TOTAL CAPITAL OUTLAY	413,153	854,335	362,314	3,159,987	955,802	4,487,530	1,327,543	42.01%
	DEBT SERVICE								
560020	2005 GO BOND PRIN (LIBRARY)	35,000	40,000	40,000	40,000	40,000	40,000	0	0.00%
560021	2005 GO BOND INT (LIBRARY)	2,700	15,953	14,432	12,913	12,193	11,353	(1,560)	-12.08%
560060	2008A GO BOND PRIN (SIP)	135,000	135,000	140,000	145,000	145,000	150,000	5,000	3.45%
560061	2008A GO BOND INT (SIP)	17,282	27,913	26,353	23,203	23,203	19,578	(3,625)	-15.62%
560070	2008B ALT REV - PRINCIPAL	0	0	0	135,000	135,000	140,000	5,000	3.70%
560071	2008B ALT REV - INTEREST	0	44,757	46,567	43,355	43,355	39,305	(4,050)	-9.34%
	TOTAL DEBT SERVICE	189,982	263,623	267,352	399,471	398,751	400,236	765	0.19%
	TRANSFERS								
575001	TRANSFER TO GENERAL FUND	496,902	250,535	262,935	0	0	0	0	
575013	TRSF TO CAP EQUIP FUND	0	165,125	334,892	388,825	388,825	392,177	3,352	0.86%
	TOTAL TRANSFERS	496,902	415,660	597,827	388,825	388,825	392,177	3,352	0.86%
	TOTAL ALL FUNDS	17,239,682	17,490,979	19,200,403	23,829,585	20,996,577	24,454,998	625,413	2.62%

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

Estimated Changes in Fund Balance

	GENERAL	MOTOR FUEL TAX	DEBT SERVICE	CAPITAL EQUIPMT REPLACEM T	ECONOMIC DEVELOPMT	WATER AND SEWER	POLICE PENSION	FIRE PENSION	COMPONENT UNIT - RIVER FOREST PUBLIC LIBRARY
BUDGETED REVENUES	\$ 14,055,314	\$ 288,541	\$ 224,364	\$ 430,021	\$ 128,152	\$ 3,233,585	\$ 1,948,340	\$ 1,391,147	\$ 1,218,000
BUDGETED EXPENDITURES EXCLUDING DEPRECIATION	\$ 13,870,500	\$ 753,400	\$ 222,431	\$ 374,060	\$ 2,461,801	\$ 3,335,215	\$ 1,873,668	\$ 1,405,923	\$ 1,218,000
EXCESS OF REV OVER EXP EXCLUDING DEPRECIATION	\$ 184,814	\$ (464,859)	\$ 1,933	\$ 55,961	\$ (2,333,649)	\$ (101,630)	\$ 74,672	\$ (14,776)	\$ -
ESTIMATED FUND BALANCE/NET ASSETS UNRESERVED/UNRESTRICTED APRIL 30, 2012	\$ 4,166,641	\$ 720,551	\$ 125,160	\$ 1,814,938	\$ 2,436,590	\$ 755,758	\$ 18,500,438	\$ 13,367,283	\$ 1,474,044
ESTIMATED ENDING FUND BALANCE/ NET ASSETS-UNRESERVED/ UNRESTRICTED APRIL 30, 2013	\$ 4,351,455	\$ 255,692	\$ 127,093	\$ 1,870,899	\$ 102,941	\$ 654,128	\$ 18,575,110	\$ 13,352,507	\$ 1,474,044

1. The General Fund unassigned fund balance, plus the amount restricted for working cash, should be maintained at a minimum of 25% of the General Fund total budgeted annual expenditures in the most recently approved annual budget. This General Fund reserve is expected to exceed this requirement as of April 30, 2013 and be at 31.4% of the subsequent years budgeted expenditures.

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

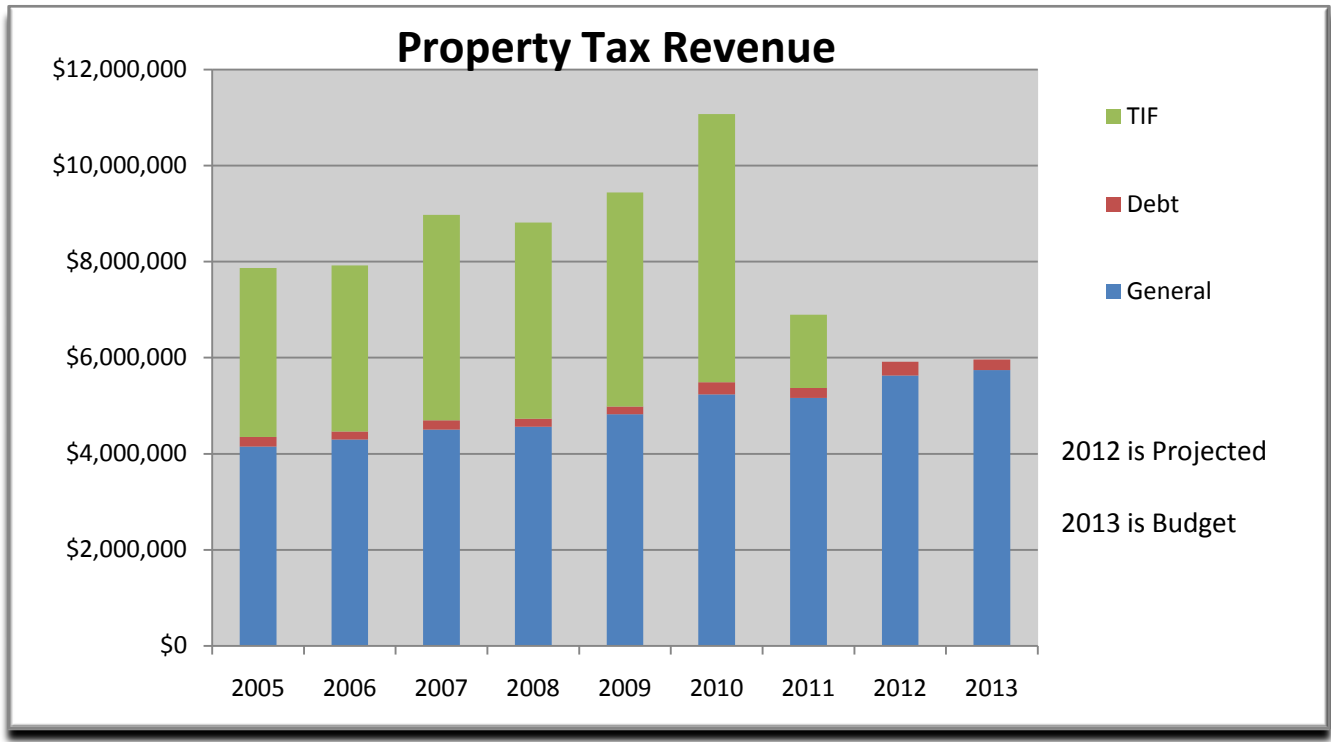
3. The Waterworks and Sewerage Fund shall maintain an operating reserve equivalent to three months of operating expenses. This reserve is intended to provide resources for unanticipated expenditures, to cover revenue shortfalls and to compensate for fluctuations in cash flows. A capital reserve shall be maintained in addition to the operating reserve. The operating reserve at April 30, 2013 is expected to be at 23.4% of operating expenditures. Future rate increases have been planned that will result in an increase in the operating reserve. The available cash and investment balance is used in this schedule for the Water and Sewer Fund.

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

Increases or Decreases exceeding 10%:

The fund balance in the General Fund, a major fund, is not expected to change by more than 10% in Fiscal Year 2013. The fund balance for the Economic development fund is expected to decline significantly due to the spend down of the reserves to cover planned development projects in the Village's previous Tax Increment Financing District. Fund balance/net assets in the Water and Sewer and Motor Fuel Tax Funds are declining due to the planned use of fund reserves being used to fund capital improvements.

Property Tax



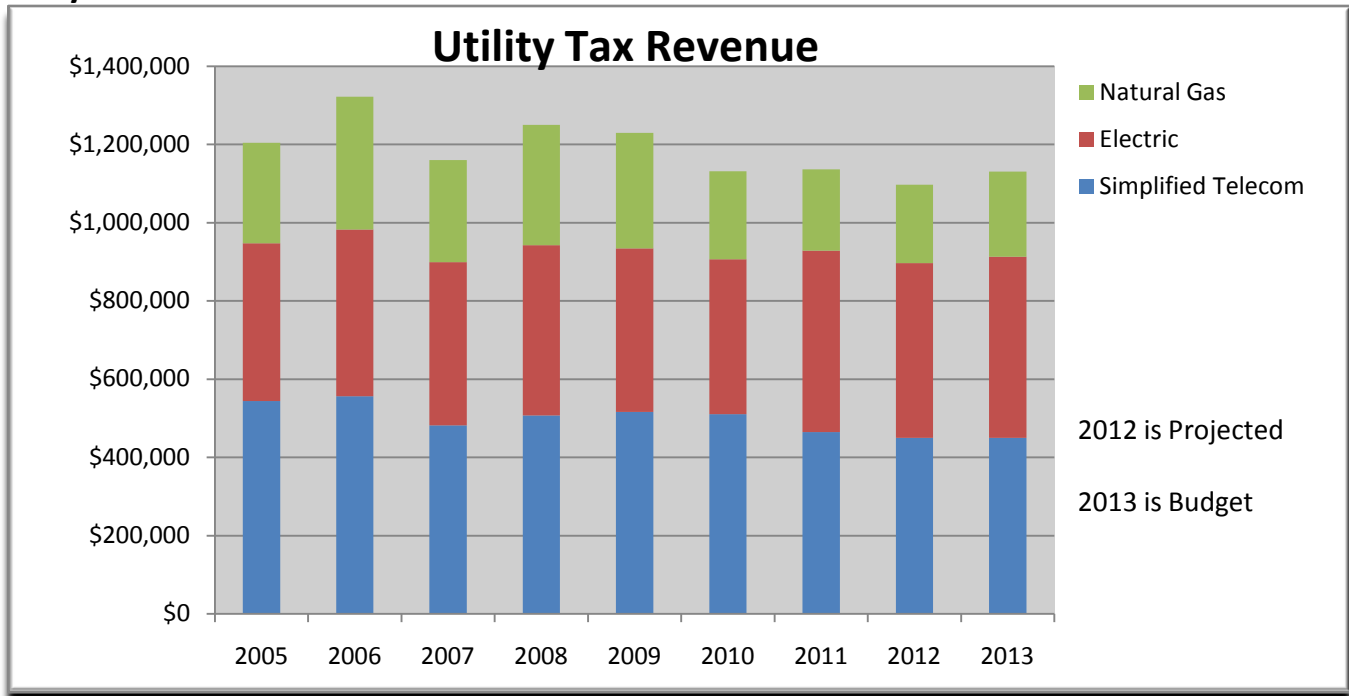
YEAR	TIF	DEBT	GENERAL
2005	3,520,743	196,266	4,154,306
2006	3,458,072	163,474	4,298,597
2007	4,279,000	190,830	4,504,846
2008	4,083,561	170,622	4,562,610
2009	4,453,956	159,986	4,826,010
2010	5,583,789	256,479	5,236,676
2011	1,526,671	200,522	5,166,565
2012	-	289,115	5,630,803
2013	-	224,344	5,741,767

This category includes Property taxes in the General and Debt Service Funds and Incremental Property Taxes from the Village's Tax Increment Financing (TIF) District (the TIF was closed in 2011). Property taxes are the Village's single largest source of revenue. Property taxes account for 17% - 27% of total revenues for the Village.

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

In Fiscal Year 2013, General Fund property tax revenues are expected to increase 1.89%. This increase is due to the 1.5% increase in the December 2009 to December 2010 CPI plus an additional amount due to anticipated new property.

Utility Taxes



YEAR	NATURAL GAS	ELECTRIC	TELECOMM.
2005	257,270	403,432	544,099
2006	340,173	426,256	556,040
2007	260,874	417,426	481,690
2008	306,930	435,619	507,337
2009	295,073	418,183	516,635
2010	224,906	396,422	510,374
2011	208,075	463,666	465,157
2012	200,227	446,798	449,832
2013	217,159	463,666	449,832

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

The Natural Gas Utility Tax rate is 5% of the amount billed. Revenues are affected by weather, gas prices, and vacancies. Natural gas and electric use tax revenues have been inconsistent because they are affected by consumption. During Fiscal Year 2010 the Village experienced an unusually cool summer and had fewer than normal below zero days in the winter. This trend continued in Fiscal Years 2011 and 2012.

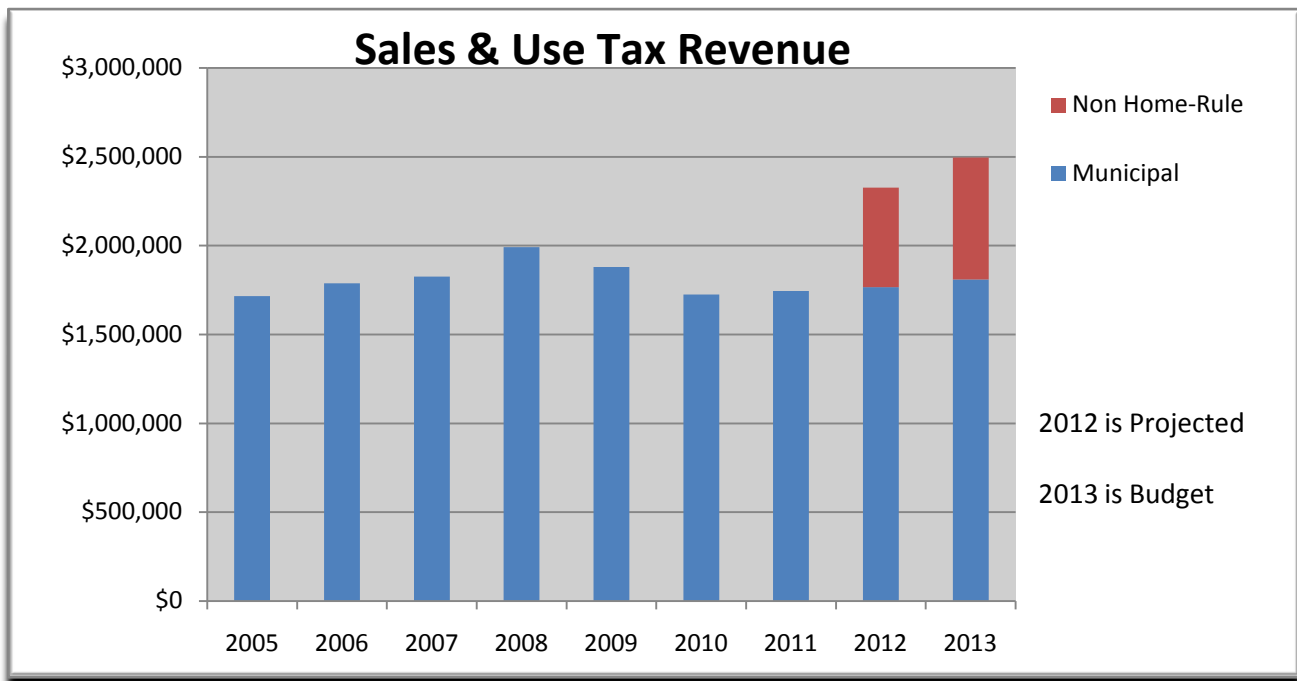
The Electric utility tax varies based on the amount of kilowatt hours (kwh) used. Revenues vary based on consumption which is impacted by weather conditions and vacancies. Electric Tax rates were increased to the maximum amount per kwh allowed by Illinois Compiled Statutes effective June 1, 2010. FY 2012 will include a full year of this increase. The FY 2013 budget assumes no increase to these revenue sources.

The Village's tax rate for the Simplified Telecommunications Tax is 6%. The tax is collected by the State of Illinois and remitted to the Village monthly. The Simplified Telecommunications Tax performed reliably until Fiscal Year 2011 during which a decline began likely due to bundling of services and a reduction in land lines.

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

Trends & Projections

Sales & Use Tax



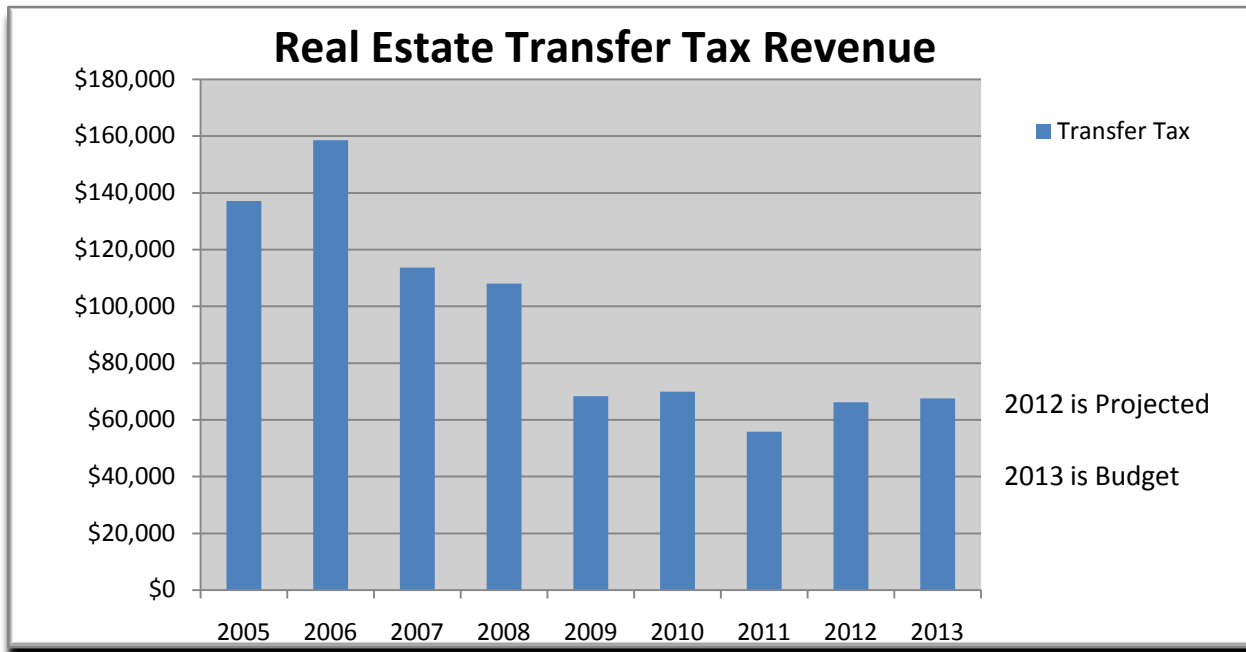
YEAR	NON-HOME RULE SALES TAX	MUNICIPAL SALES AND USE TAX
2005		1,716,226
2006		1,788,640
2007		1,826,773
2008		1,991,556
2009		1,880,445
2010		1,724,885
2011		1,744,366
2012	560,477	1,766,529
2013	686,024	1,809,827

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

This source of revenue is directly related to economic development activity within the Village and is also influenced by general economic conditions. Through FY 2009 the Village's portion of the sales tax generated in the Tax Increment Financing District (TIF) was recorded in the TIF Fund. The Village opted out of the TIF sales tax participation for the State's 2010 fiscal year and subsequently decided to end the sales tax TIF. Beginning in FY 2010, 100% of sales tax revenues were recorded in the General Fund. Use tax is distributed based on population and is from a portion of the State's use tax rate of 6.25%. Overall a 3% increase in sales and use tax revenue has been budgeted in FY 2013, largely due to higher than expected use tax revenues in 2012.

FY 2013 will be the first full year that includes the Village's Non home rule sales tax. The 1% tax was approved by referendum in November of 2010 and became effective July 1, 2011. The tax is on retail sales excluding certain food and drugs.

Real Estate Transfer Tax

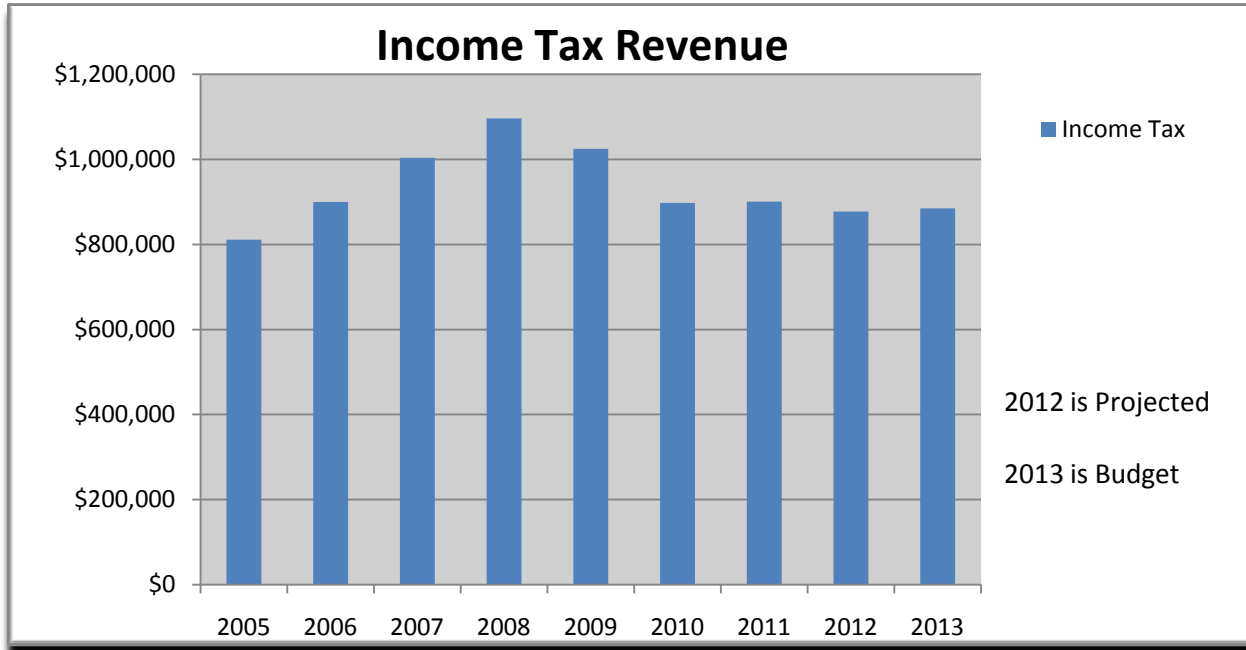


YEAR	REAL ESTATE TRANSFER TAX
2005	137,095
2006	158,615
2007	113,644
2008	108,057
2009	68,327
2010	69,967
2011	55,782
2012	66,221
2013	67,545

The Village’s real estate transfer tax is \$1.00 per \$1,000 in property value on residential property and is paid by the seller of the property. Revenues are affected by the value of real estate and the volume of real estate transactions. In recent years the revenue has been severely impacted by the real estate recession.

A significant increase was realized in Fiscal Year 2006 due to new residential and industrial development. Since 2007 this revenue has declined due to the downturn in the housing market and a decrease in home values. Revenues have picked up slightly in 2012 and are projected to remain relatively stable into 2013. In the future, this revenue is expected to increase gradually following steady improvement in the housing market.

State Income Tax



YEAR	INCOME TAX
2005	810,737
2006	899,985
2007	1,033,524
2008	1,096,207
2009	1,024,643
2010	897,371
2011	900,398
2012	870,299
2013	884,822

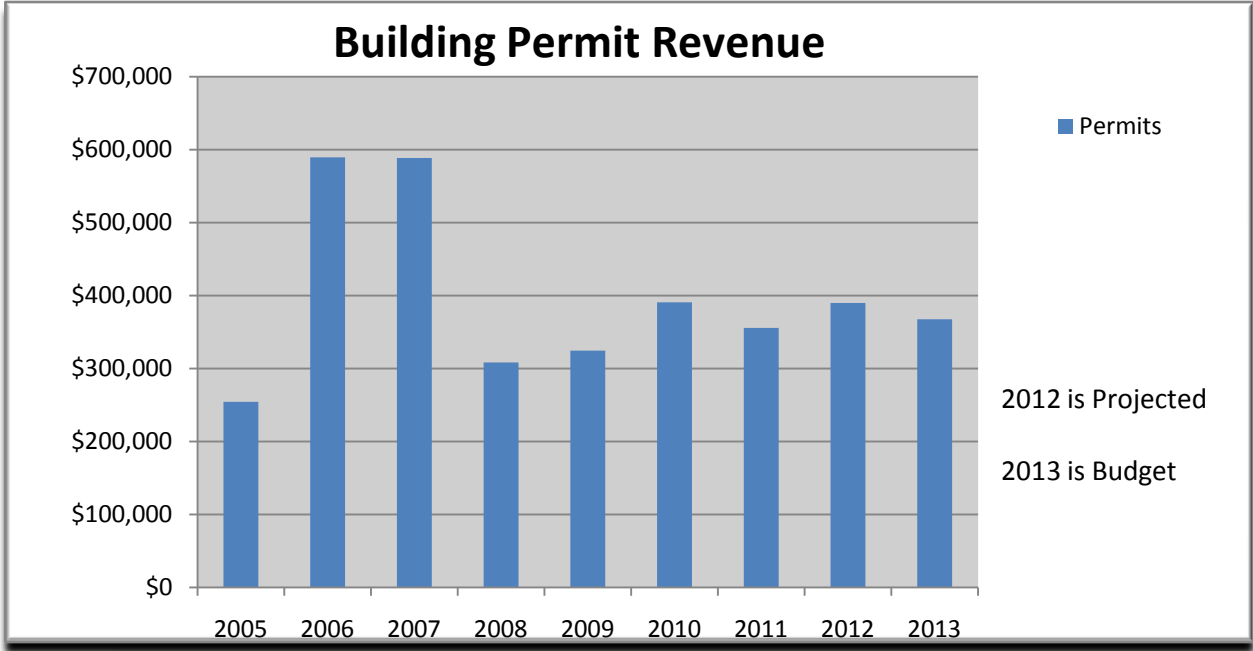
Income tax is State-shared revenue that is distributed based on population. Through January 2011 the income tax rates were 3% for individuals and 4.8% (increased to 7.3% in 2010) for corporations. Effective January 2011, the State increased the rates to 5% and 9.5%, respectively.

Through December 2010 local governments received one-tenth of the net collections of all income taxes received. As of January 2011 municipalities receive an adjusted percentage set to equal prior year allocations. Net collections are the total collections less deposits into the refund fund.

An increase in this revenue was realized in Fiscal Years 2007 to 2008 due to improvement in the economic condition in the State and a decrease in the funding of the State Income Tax Refund Account. Actual Fiscal Year 2009 and 2010 revenues declined due to high unemployment rates and poor economic conditions. Revenues increased slightly in FY 2011 due to a slight improvement in economic conditions. Revenues are projected to decline in FY 2012 due to the decrease in the Village's population from 11,635 to 11,172 based on the 2010 census. Future revenues are expected to increase at inflationary levels.

Trends & Projections

Building Permits

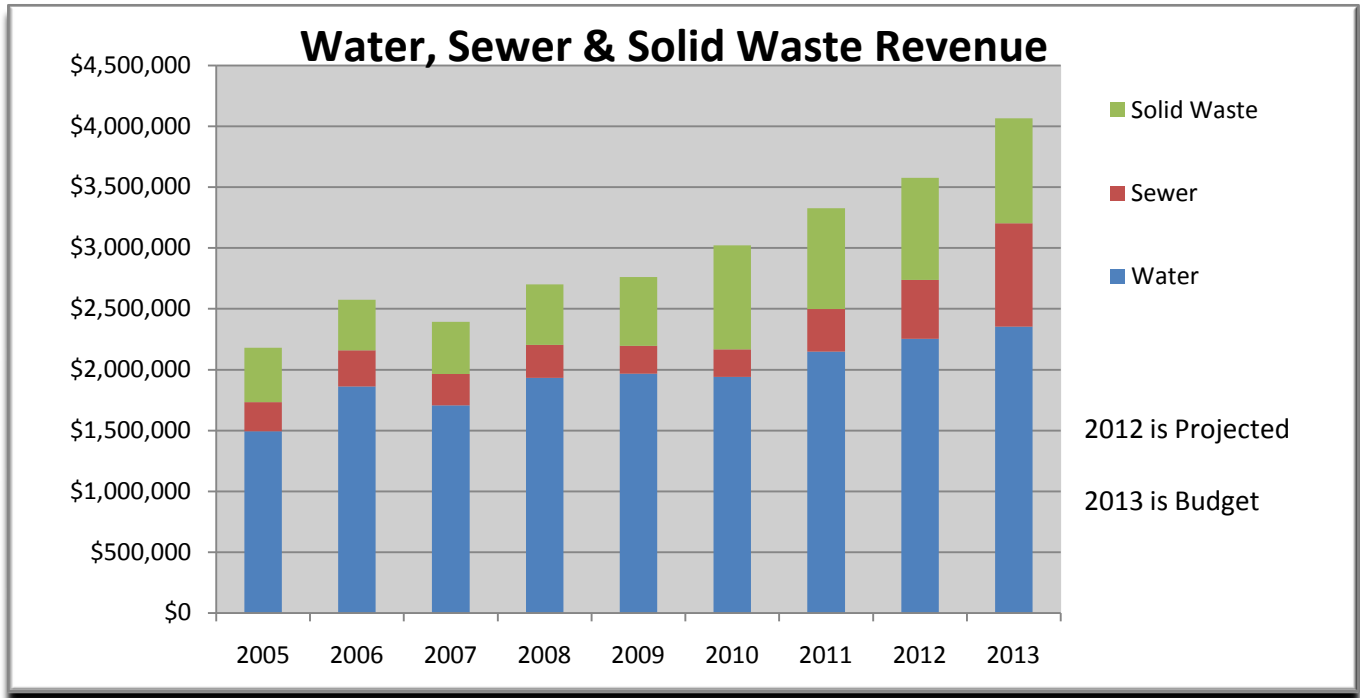


YEAR	PERMITS
2005	254,536
2006	589,671
2007	641,456
2008	345,925
2009	372,055
2010	434,367
2011	392,904
2012	426,300
2013	408,017

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

Revenues are projected based on a four-year average and are anticipated to decrease in 2013 as there were several large projects completed in 2012 that are not projected moving forward.

Water, Sewer & Solid Waste Revenue

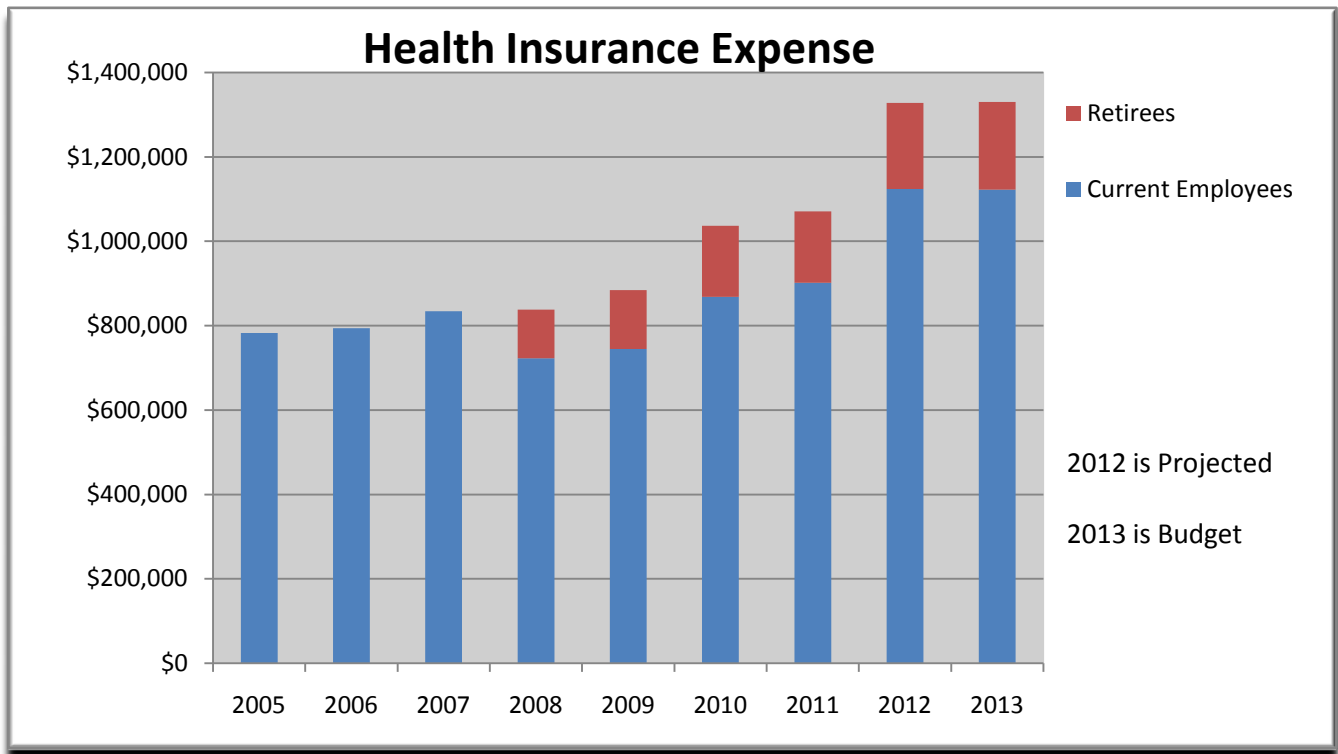


YEAR	SEWER	WATER	SOLID WASTE
2005	239,193	1,493,977	447,410
2006	297,514	1,862,472	414,393
2007	256,815	1,707,688	430,148
2008	272,219	1,932,459	495,181
2009	228,952	1,966,274	565,450
2010	228,151	1,939,846	853,344
2011	348,789	2,149,931	827,164
2012	484,308	2,253,518	837,855
2013	850,251	2,352,834	862,991

Property owners are billed quarterly for water, sewer and solid waste collection services. Beginning in 2010, solid waste revenues were passed through from the Village to the customer at 100% of the cost of the service. Water and sewer revenues are based on the volume of water used by individual homes and businesses. Water rates are developed to recover the cost of providing potable water to users. The Village receives its water from Lake Michigan, directly from the City of Chicago. Revenues are affected by water rates and water consumption. Water consumption dropped beginning in FY 2010 due to a cooler and wetter than normal summer, economic conditions and water conservation. Consumption is projected to further decline in FY 2012 by 5%.

The FY 2012 water rate was increased to cover increases in operating costs and to fund depreciation in an effort to set aside funds for capital improvements. Revenues did not meet the budgeted amount due to the decline in consumption. A Water and Sewer Rate Study was conducted during FY 2012. The rate study was to determine a rate sufficient to cover operating costs plus required capital improvements. A five-year rate plan was developed that included rate increases in January of each year to cover increases in the cost of water acquired from the City of Chicago, and in May of each year to fund increases in other operating costs and capital improvements. The study also allocated costs to the water and sewer functions and adjusted the rates proportionate to their costs. The City of Chicago recently approved a four-year water rate increase of 25% on January 1, 2012 and 15% on January 1 of each of the next 3 years.

Health Insurance



YEAR	RETIREES	ACTIVE EMPLOYEES
2005	N/A	782,993
2006	N/A	794,040
2007	N/A	834,469
2008	115,530	722,586
2009	140,174	744,459
2010	168,165	868,710
2011	169,259	901,717
2012	204,174	1,123,581
2013	207,635	1,122,235

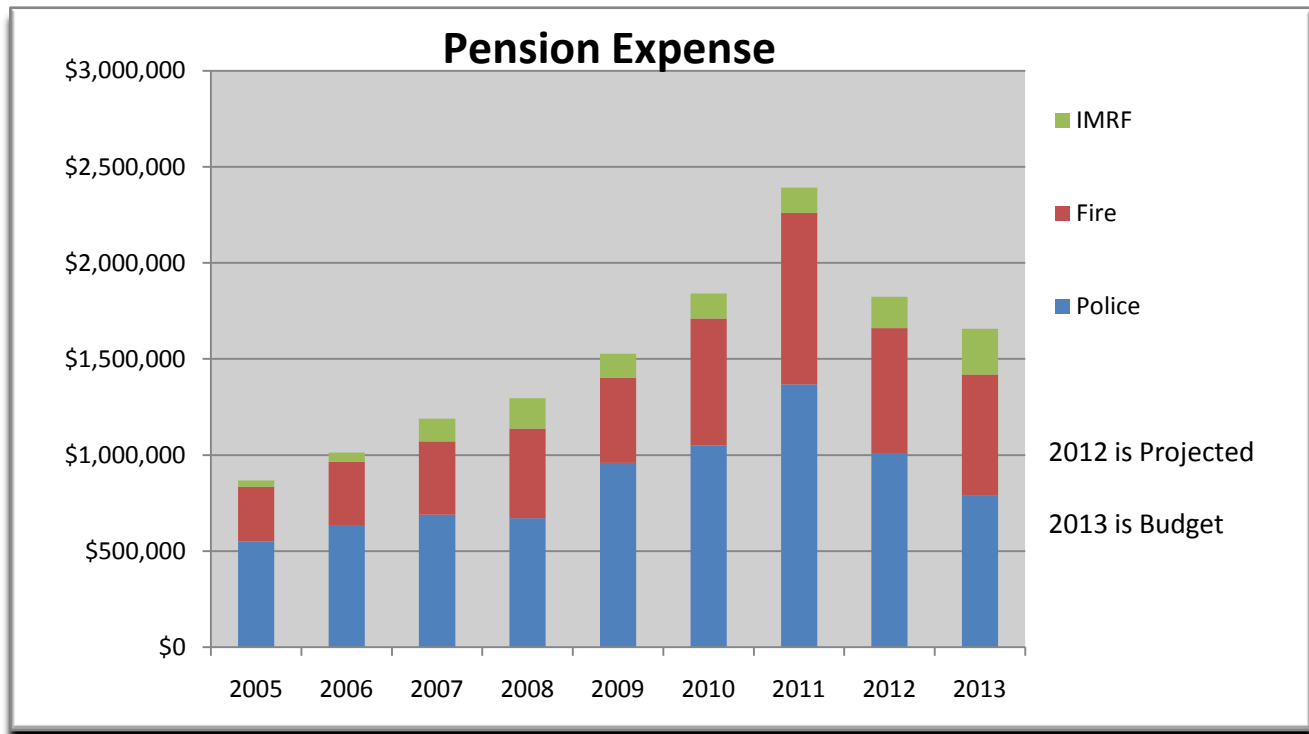
The Village provides health and dental insurance to employees through the Intergovernmental Personal Benefit Cooperative (IPBC). The Village pays 85% of the premium and the employee pays 15% for health insurance as well as single dental coverage. Employees are responsible for paying the dental premium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

Retirees meeting length of service requirements are eligible to remain on the Village's insurance plan and receive a 1/3 subsidy to offset the cost of the premium.

As a member of IPBC, the Village will avoid large fluctuations in future insurance expenses and projects 8% annual increases on both the HMO and PPO products over the next three years. The 2013 budget is expected to remain flat despite the 8% premium increase due to employee attrition and changes in plan selection.

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

Pensions



YEAR	IMRF	FIRE	POLICE
2005	33,667	283,929	550,463
2006	47,564	334,145	630,964
2007	117,274	382,507	689,128
2008	158,139	465,168	671,838
2009	125,584	441,683	960,202
2010	129,063	662,297	1,048,959
2011	132,851	892,897	1,366,808
2012	162,102	654,440	1,006,658
2013	238,167	631,132	788,529

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

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

Fire and Police pension expenses increased through 2011 due to pension benefit enhancements enacted by the State of Illinois General Assembly as well as poor investment performance. Changes in State law impacted the 2012 Budget as the actuarial funding requirement was extended from 100% in 2033 to 90% in 2040. In addition, expenditures were lower in 2012 because a significant portion of the 2010 property tax levy was collected in FY 2011, leaving a lower amount to be collected with the 2nd installment in FY 2012. This expense is included as a revenue through employer contributions in the police and firefighter pension funds.

In order to meet the Village's pension obligations, pension expenses are projected to increase by 12% in Fiscal Years 2014 and 2015 and 10% every year thereafter, pending no further changes in State law.

Personnel History

Personnel History- Budgeted Positions by Department

DEPARTMENT	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Administration										
Village Administrator	1	1	1	1	1	1	1	1	1	1
Asst Village Administrator	1	1	1	1	1	1	0	1	0.5	0.5
Administrative Secretary	1	1	1	1	1	1	1	1	1	1
Finance										
Finance Director	1	1	1	1	1	1	1	1	1	1
Accounting Supervisor	1	1	1	1	1	1	1	1	1	1
Cashier/Receptionist	1	1	1	1	1	1	1	1	1	1
Customer Service Assistant	0	0	0	0	0	0	0	0	0	0.5
Building & Zoning										
Asst Village Administrator	0	0	0	0	0	0	0	0	0.5	0.5
Permit Clerk	0	0	0	0	0	0	0	0	0.5	1
Building/Zoning Inspector	0	0	0	0	0	0	0	0	1	1
Building Official	0	0	0	0	0	0	0	0	1	1
Total General Government	6	6	6	6	6	6	5	6	8.5	9.5
Police										
Police Chief	1	1	1	1	1	1	1	1	1	1
Deputy Chief(s)	2	2	2	2	2	2	1	1	1	1
Ltn	1	1	1	1	1	1	1	1	1	1
Sergeants	5	5	5	5	5	5	5	5	5	5
Police Officers	22	22	22	22	22	22	20	20	20	20
Total Sworn Police	31	31	31	31	31	31	28	28	28	28
Community Service Officer	1	1	1	1	1	1	1	1	1	1
Police Records Clerk	1	1	1	1	1	1	1	1	1	1
Administrative Asst	1	1	1	1	1	1	1	1	1	0
Total Non-Sworn Police	3	3	3	3	3	3	3	3	3	2
Total Police	34	34	34	34	34	34	31	31	31	30
Fire										
Fire Chief	1	1	1	1	1	1	1	1	1	1
Deputy Fire Chief	1	1	1	1	1	1	1	1	1	1
Ltn	4	5	5	5	5	5	5	5	5	5
Firefighters	16	15	15	15	15	15	15	15	15	15
Total Fire	22	22	22	22	22	22	22	22	22	22
Public Works										
Public Works Director	1	1	1	1	1	1	1	1	1	1
Public Works Asst Director	1	1	1	1	1	1	1	1	0	0
Public Works Secretary	1	1	1	1	1	1	0	0	0	0
Building & Zoning Inspector	1	1	2	2	2	2	2	2	0	0
Engineering Technician	1	1	1	1	1	1	1	1	1	1
Custodian	1	1	1	1	1	1	1	1	1	1
Superintendent	1	1	1	1	1	1	1	1	1	1
Crew Leaders	3	3	3	3	3	2	1	1	1	1
Maintenance Workers	7	7	7	7	7	6	6	6	6	6
Water Operators	1	1	1	1	1	2	2	2	2	2
Billing Clerk	1	1	1	1	1	1	1	1	1	1
Total Public Works	19	19	20	20	20	19	17	17	14	14
Total Village	81	81	82	82	82	81	75	76	75.5	75.5

Changes for 2013: Through a Village-wide reorganization to enhance customer service, the Police Administrative Assistant position was eliminated (this individual was assigned to the vacant Administrative Secretary position), a part-time customer service assistant position was created and the part-time Permit Clerk position became full-time.

General Fund

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

01	GENERAL CORPORATE FUND	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 AUDITED ACTUAL	FY 11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 DEPT REQUEST	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
REVENUES									
TAXES									
411000	PROPERTY TAX PRIOR	2,596,137	2,700,878	2,444,502	2,788,213	2,792,246	2,817,588	29,375	1.05%
411021	PROPERTY TAX CURRENT	2,229,873	2,535,798	2,722,063	2,846,801	2,838,557	2,924,179	77,378	2.72%
		4,826,010	5,236,676	5,166,565	5,635,014	5,630,803	5,741,767	106,753	1.89%
411150	REPLACEMENT TAX (PPRT)	143,404	118,604	148,205	122,770	126,133	128,151	5,381	4.38%
411190	RESTAURANT TAX	0	113,550	134,199	145,013	126,887	129,424	(15,589)	-10.75%
411200	STATE SALES TAX	781,419	1,707,712	1,744,366	1,633,534	1,601,215	1,633,239	(295)	-0.02%
411205	STATE USE TAX	0	0	0	123,887	165,314	176,588	52,701	42.54%
411210	NON-HOME RULE SALES TAX	0	0	0	572,752	560,477	686,024	113,272	19.78%
411250	INCOME TAX	1,024,643	897,371	900,398	893,760	870,299	884,822	(8,938)	-1.00%
411450	TRANSFER TAX	68,327	69,967	55,782	66,640	66,221	67,545	905	1.36%
411460	COMMUNICATIONS TAX	516,635	510,374	465,157	510,374	449,832	449,832	(60,542)	-11.86%
411475	UTILITY TAX ELECTRIC	418,183	396,422	463,666	467,018	446,798	463,666	(3,352)	-0.72%
411480	UTILITY TAX GAS	295,073	224,906	208,075	240,000	200,227	217,159	(22,841)	-9.52%
411500	E911 TAXES	118,001	108,969	110,186	107,857	108,313	108,313	456	0.42%
411550	E911 STATE WIRELESS TAXES	73,190	62,541	58,773	60,984	59,537	59,537	(1,447)	-2.37%
	TOTAL TAXES	8,264,884	9,447,090	9,455,372	10,579,603	10,412,056	10,746,067	166,464	1.57%
LICENSES AND PERMITS									
422115	PET LICENSES	3,100	3,170	2,300	3,150	2,700	2,850	(300)	-9.52%
422120	VEHICLE LICENSES	183,656	180,549	263,635	273,047	297,827	285,140	12,093	4.43%
422125	CAB LICENSE	24	12	6	50	12	25	(25)	-50.00%
422350	BUSINESS LICENSES	56,305	83,000	84,119	88,349	84,998	30,000	(58,349)	-66.04%
422345	CONTRACTORS LICENSES	0	0	0	0	0	54,000	54,000	
422355	TENT LICENSES	300	570	300	400	400	400	0	0.00%
422360	BUILDING PERMITS	324,733	390,794	355,659	346,500	390,000	323,500	(23,000)	-6.64%
422361	PLUMBING PERMITS	0	0	0	0	0	40,380	40,380	
422362	ELECTRIC PERMITS	0	0	0	0	0	44,137	44,137	
422365	BONFIRE PERMITS	60	90	30	90	60	60	(30)	-33.33%
422370	FILM CREW LICENSE	0	900	1,800	1,200	1,750	1,200	0	0.00%
422520	LIQUOR LICENSES	16,900	18,340	24,294	22,000	23,116	21,500	(500)	-2.27%
422570	CABLE TELEVISION FRANCHISE	143,930	140,444	139,705	137,170	145,466	145,466	8,296	6.05%
	TOTAL LICENSES & PERMITS	729,008	817,869	871,848	871,956	946,329	948,658	76,702	8.80%
CHARGES FOR SERVICES									
433065	POLICE REPORTS	2,210	1,887	2,115	2,000	2,000	2,000	0	0.00%
433180	GARBAGE COLLECTION	565,450	853,344	827,164	849,721	837,855	862,991	13,270	1.56%
433185	PENALTIES ON GARBAGE FEES	0	0	2,039	13,200	9,321	9,601	(3,599)	-27.27%
433200	METRA PARKING FEES	35,937	32,599	33,482	32,750	33,929	33,929	1,179	3.60%
433220	PARKING LOT FEES	72,601	70,132	84,080	80,000	84,000	84,000	4,000	5.00%
433225	ADMINISTRATIVE TOWING FEE	76,550	104,000	172,000	110,000	129,500	120,000	10,000	9.09%
433230	ANIMAL RELEASE FEES	370	1,015	830	1,000	500	500	(500)	-50.00%
433515	NSF FEES	500	375	200	500	300	300	(200)	-40.00%
433530	50/50 SWLK & APRON RPLC PROG	25,750	21,244	14,351	12,000	19,583	10,000	(2,000)	-16.67%
433535	TREES & DED INJECTIONS	1,050	0	382	400	383	400	0	0.00%
433536	ELEVATOR INSPECTIONS	0	0	6,050	5,000	5,500	5,000	0	0.00%
433550	AMBULANCE CHARGES	211,532	195,334	229,069	222,000	203,600	205,000	(17,000)	-7.66%
433554	CPR FEES	0	2,440	640	2,560	560	750	(1,810)	-70.70%
433557	CAR FIRE AND EXTRICATION FEE	0	0	0	1,000	460	1,000	0	0.00%
433560	STATE HIGHWAY MAINTENANCE	45,434	47,174	49,233	49,853	50,223	51,227	1,374	2.76%
434002	GENERAL FUND CHARGEBACK WS	0	0	17,400	0	0	0	0	
434010	GASOLINE OTHER AGENCIES	11,267	6,798	7,586	7,500	0	0	(7,500)	-100.00%
434020	WSCDC JANITORIAL SERVICES	3,211	4,816	4,816	4,912	4,912	5,010	98	2.00%
434030	WORKERS COMP INSURANCE	18,112	70,317	43,588	0	0	0	0	
	TOTAL CHARGES FOR SERVICES	1,069,974	1,411,475	1,495,025	1,394,396	1,382,626	1,391,708	(2,688)	-0.19%
FINES									
444230	POLICE TICKETS	173,755	178,089	180,672	175,000	175,848	175,000	0	0.00%
444235	PRIOR YEAR POLICE TICKETS	5,153	2,959	1,044	600	600	600	0	0.00%
444430	COURT FINES	47,964	70,536	70,544	60,000	74,068	67,000	7,000	11.67%
444435	DUI FINES	0	0	0	3,800	2,880	3,800	0	0.00%
444436	DRUG FORFEITURE REVENUE	0	0	0	6,000	5,500	6,000	0	
444437	TRUCK OVERWEIGHT	0	1,045	20,854	10,000	20,120	15,000	5,000	50.00%
444438	ARTICLE 36 SEIZURES	0	0	0	0	1,600	4,500	4,500	
444440	BLDG CONSTRUCTION CITATION	1,503	3,322	9,539	1,000	1,750	1,000	0	0.00%
	TOTAL FINES	228,376	255,952	282,653	256,400	282,366	272,900	16,500	6.44%

01	GENERAL CORPORATE FUND	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 AUDITED ACTUAL	FY 11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 DEPT REQUEST	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
INTEREST									
455100	INTEREST EARNED	37,851	13,443	27,866	24,060	24,862	24,000	(60)	-0.25%
455200	NET CHANGE IN FAIR VALUE	(318,330)	(1,673)	1,160	0	(514)	0	0	
455300	INTEREST - PROP TAXES	1,789	776	0	0	0	0	0	
TOTAL INTEREST		(278,690)	12,546	29,026	24,060	24,348	24,000	(60)	-0.25%
MISCELLANEOUS									
466410	MISCELLANEOUS REVENUE	21,420	19,642	83,275	22,500	39,485	22,500	0	0.00%
466411	MISCELLANEOUS PUBLIC SAFETY	6,091	12,261	(429)	5,000	29,941	4,000	(1,000)	-20.00%
466412	REIMB - CROSSING GUARDS	0	0	14,015	37,226	39,156	37,780	554	
466415	REIMB OF EXPENSES	4,327	2,792	2,442	2,500	6,000	3,000	500	20.00%
466417	IRMA REIMBURSEMENTS	0	18,581	41,944	12,000	26,000	20,000	8,000	66.67%
466422	REFUSE STICKERS	17,140	0	0	0	0	0	0	
466510	T-MOBILE LEASE	31,310	32,250	33,217	34,206	34,205	35,232	1,026	3.00%
466520	BADGE/COPS GRANT	0	9,160	37,506	27,286	27,286	27,933	647	2.37%
466521	LAW ENFORCEMENT TRAINING REIMI	0	0	5,522	0	6,116	3,600	3,600	
466524	ISEARCH GRANT	0	0	6,088	8,400	8,400	7,750	(650)	-7.74%
466525	BULLET PROOF VEST REIMB-DOJ	0	3,325	1,096	0	2,397	4,477	4,477	
466526	CITIZENS CORPS COUNCIL GRANT	0	0	6,720	5,500	5,500	5,500	0	0.00%
466528	IDOT SAFETY GRANT	0	10,831	2,784	12,364	12,364	14,547	2,183	17.66%
466529	LED STREET LIGHT GRANT	0	0	0	100,000	100,000	0	(100,000)	-100.00%
466530	FEMA REIMBURSEMENT	77,144	0	0	0	30,220	0	0	
466531	IDOT 2011 SIP GRANT	0	0	0	77,700	100,000	0	(77,700)	-100.00%
466532	IEPA IGIG ALLEY GRANT	0	0	0	0	0	425,740	425,740	
466615	MABAS GRANT	17,655	25,932	6,518	3,500	9,359	3,636	136	3.89%
466620	STATE FIRE MARSHALL TRAINING	1,523	1,336	0	0	0	0	0	
466627	IL STATE BD OF ED-DU GRANT	0	0	2,500	2,000	0	0	(2,000)	-100.00%
466628	MODEL COMMUNITIES GRANT	0	0	0	25,000	0	0	(25,000)	
467380	WELLNESS CONTRIBUTION	2,011	825	0	0	0	0	0	
467382	CUMMINGS MEMORIAL REVENUE	0	0	0	0	0	36,286	36,286	
467385	OTHER CONTRIBUTIONS	3,207	40,607	5,522	0	0	0	0	
468001	IRMA EXCESS	0	346,970	262,020	0	0	0	0	
468002	TIF SURPLUS DISTRIBUTION	0	1,168,470	355,085	0	0	0	0	
TOTAL MISCELLANEOUS		181,828	1,692,981	865,825	375,182	476,429	651,981	276,799	73.78%
OTHER FINANCING SOURCES									
487090	BOND PROCEEDS	496,902	250,535	260,935	0	0	0	0	
488000	SALE OF PROPERTY	0	7,387	13,351	0	22,351	20,000	20,000	
489010	INTERFUND TRANSFER	78,088	90,640	0	0	0	0	0	
TOTAL OTHER FINANCING SOURCES		574,990	348,562	274,286	0	22,351	20,000	20,000	
TOTAL REVENUES		10,770,370	13,986,474	13,274,035	13,501,597	13,546,505	14,055,314	553,717	4.10%

01	GENERAL CORPORATE FUND- EXPENDITURES BY ACCOUNT	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 AUDITED ACTUAL	FY 11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 DEPT REQUEST	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
PERSONAL SERVICES									
510100	SALARIES-SWORN	3,704,411	3,606,430	3,699,133	4,157,954	3,963,388	4,258,109	100,155	2.41%
510200	SALARIES-REGULAR	1,026,637	861,182	803,297	1,033,488	985,417	1,081,598	48,110	4.66%
510550	CROSSING GUARDS	80,508	84,889	13,642	0	0	0	0	
510550	CROSSING GUARDS-DIST 90	0	0	22,978	34,120	34,120	34,120	0	0.00%
510550	CROSSING GUARDS-GRACE LUTH	0	0	2,177	2,556	1,278	0	(2,556)	-100.00%
511500	SPECIALIST PAY	127,552	131,953	138,197	144,492	143,514	146,634	2,142	1.48%
511600	HOLIDAY PAY	152,718	150,203	162,514	173,198	169,458	170,016	(3,182)	-1.84%
511700	OVERTIME PAY	350,889	333,752	398,483	347,244	409,733	344,900	(2,344)	-0.68%
511725	BADGE OVERTIME	0	5,254	10,888	16,423	16,423	16,997	574	3.50%
511727	STEP OVERTIME	0	0	0	12,364	12,364	14,547	2,183	17.66%
511750	COMPENSATED ABSENCES-RET	0	0	0	67,050	36,507	34,200	(32,850)	-48.99%
511800	EDUCATIONAL INCENTIVES	47,728	43,515	46,175	50,900	49,900	50,300	(600)	-1.18%
511900	PERFORMANCE PAY	33,019	24,176	24,300	32,374	82,005	0	(32,374)	-100.00%
511950	INSURANCE REFUSAL REIM	0	8,158	8,745	7,920	9,675	10,350	2,430	30.68%
513000	SALARIES-PART-TIME	33,283	32,755	47,164	61,736	56,610	67,543	5,807	9.41%
TOTAL PERSONAL SERVICES		5,556,745	5,282,267	5,377,693	6,141,819	5,970,392	6,229,314	87,495	1.42%
EMPLOYEE BENEFITS									
520100	ICMA RETIREMENT CONTRIB	7,492	7,492	5,449	6,947	6,947	7,301	354	5.10%
520320	FICA	75,343	62,457	57,076	72,254	62,980	74,468	2,214	3.06%
520320	90-FICA DIST 90 XING GUARDS	0	0	1,417	2,115	2,115	2,115	0	0.00%
520320	91- FICA GRACE LUTH XING GRDS	0	0	135	158	79	0	(158)	-100.00%
520325	MEDICARE	67,523	63,374	66,134	78,466	76,789	81,135	2,669	3.40%
520325	90- MEDICARE DIST 90 XING GUARDS	0	0	334	495	495	495	0	0.00%
520325	91- MEDICARE GRACE XING GUARD	0	0	32	37	19	0	(37)	-100.00%
520330	IMRF	81,142	78,207	82,484	121,144	108,308	159,771	38,627	31.88%
520350	EMPLOYEE ASSISTANCE PROG	1,444	1,321	0	1,500	1,500	1,500	0	0.00%
520375	FRINGE BENEFITS	0	0	3,600	6,480	8,280	13,103	6,623	102.21%
520400	HEALTH INSURANCE	621,808	719,550	761,891	964,624	987,668	979,707	15,083	1.56%
520420	HEALTH INSURANCE - RETIREES	136,456	164,394	165,010	211,770	199,188	202,903	(8,867)	-4.19%
520425	LIFE INSURANCE	15,666	13,911	16,957	16,420	9,697	3,676	(12,744)	-77.61%
520500	WELLNESS PROGRAM	7,602	5,310	734	900	600	900	0	0.00%
530009	POLICE PENSION CONTRIBUTION	960,202	1,048,959	1,366,808	1,048,585	1,006,658	788,529	(260,056)	-24.80%
530010	FIRE PENSION CONTRIBUTION	441,683	662,297	892,897	660,843	654,440	631,132	(29,711)	-4.50%
TOTAL EMP BENEFITS		2,416,363	2,827,272	3,420,958	3,192,738	3,125,763	2,946,735	(246,003)	-7.71%
CONTRACTUAL SERVICES									
530200	COMMUNICATIONS	50,032	44,451	41,606	28,596	27,784	32,296	3,700	12.94%
530300	AUDIT SERVICES	21,601	14,891	15,933	21,220	20,735	22,130	910	4.29%
530350	ACTUARIAL SERVICES	6,100	6,100	3,850	6,500	4,250	6,500	0	0.00%
530370	PROFESSIONAL SERVICES	4,395	52,000	0	0	2,000	5,000	5,000	
530380	CONSULTING SERVICES	40,294	52,900	97,475	111,450	118,000	140,000	28,550	25.62%
530385	ADMINISTRATIVE ADJUDICATION	22,996	19,973	16,312	27,812	16,800	21,705	(6,107)	-21.96%
530400	SECRETARIAL SERVICES	5,921	8,378	1,376	9,000	10,600	8,000	(1,000)	-11.11%
530410	IT SUPPORT	54,492	69,229	58,554	66,119	87,973	178,610	112,491	170.13%
530420	LEGAL SERVICES	159,612	45,513	75,976	52,500	37,400	52,500	0	0.00%
530425	VILLAGE ATTORNEY	134,746	58,578	88,794	80,000	80,000	80,000	0	0.00%
530426	VILLAGE PROSECUTOR	17,497	20,050	12,092	12,000	12,000	12,000	0	0.00%
530429	VEHICLE STICKER PROGRAM	10,850	9,295	10,877	10,495	10,800	12,345	1,850	17.63%
530430	ANIMAL CONTROL	2,997	4,020	2,660	3,700	1,600	3,700	0	0.00%
530500	CUSTODIAL SERVICE	2,650	0	0	0	0	0	0	
531100	HEALTH/INSPECTION SERVICES	51,345	33,385	33,785	34,200	26,450	15,000	(19,200)	-56.14%
531250	UNEMPLOYMENT CLAIMS	7,260	26,997	12,904	10,000	0	5,000	(5,000)	-50.00%
531300	INSPECTIONS	45,260	12,309	64,087	18,880	22,200	38,880	20,000	105.93%
531305	PLAN REVIEW	0	0	0	0	0	20,000	20,000	
531310	JULIE PARTICIPATION	437	390	828	386	149	450	64	16.58%
532100	BANK FEES	10,031	9,050	7,453	8,490	11,600	8,490	0	0.00%
532200	LIABILITY INSURANCE	254,945	287,791	406,044	441,931	406,760	381,940	(59,991)	-13.57%
532250	IRMA LIABILITY DEDUCTIBLE	22,333	19,242	34,397	23,000	36,000	30,000	7,000	30.43%
533100	MAINTENANCE OF EQUIPMENT	26,846	20,565	18,921	24,500	24,731	26,010	1,510	6.16%
533200	MAINTENANCE OF VEHICLES	98,400	84,760	89,764	92,613	96,673	99,413	6,800	7.34%
533300	MAINT OF OFFICE EQUIPMENT	5,840	6,254	5,608	6,074	8,200	12,775	6,701	110.32%

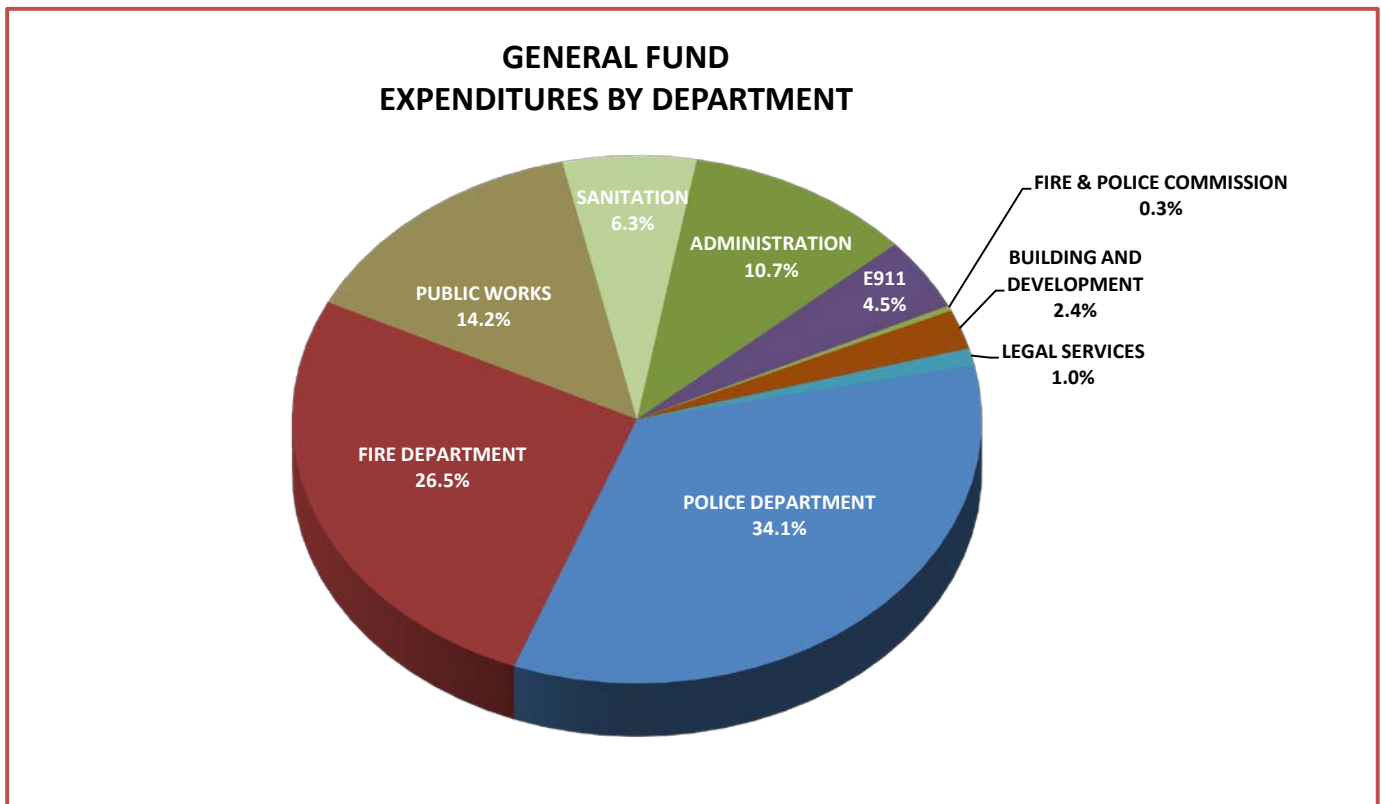
01	GENERAL CORPORATE FUND- EXPENDITURES BY ACCOUNT	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 AUDITED ACTUAL	FY 11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 DEPT REQUEST	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
533400	MAINT OF TRAFFIC/STREET LIGHTS	53,873	20,949	36,255	123,204	128,000	39,760	(83,444)	-67.73%
533550	MAINTENANCE OF TREES	73,407	40,664	38,268	38,250	40,101	49,450	11,200	29.28%
533600	MAINTENANCE OF BUILDINGS	23,351	15,042	33,600	32,770	30,000	61,910	29,140	88.92%
533610	MAINTENANCE OF SIDEWALK	42,988	38,399	35,108	40,200	44,125	37,500	(2,700)	-6.72%
533620	MAINTENANCE OF STREETS	174,688	52,658	231,699	178,700	171,931	117,000	(61,700)	-34.53%
534100	TRAINING	16,007	18,049	23,308	43,270	39,459	43,030	(240)	-0.55%
534150	TUITION REIMBURSEMENT	11,399	0	0	0	0	5,000	5,000	
534200	COMMUNITY SUPPORT SERVICES	39,011	34,887	36,237	44,535	43,785	43,835	(700)	-1.57%
534225	BADGE GRANT PROGRAMS	1,686	4,595	26,230	10,863	10,863	10,936	73	0.67%
534250	TRAVEL & MEETING	11,693	6,156	17,327	19,420	11,037	21,770	2,350	12.10%
534275	WSCDC CONTRIBUTION	500,924	563,261	582,234	591,855	586,960	590,875	(980)	-0.17%
534277	CITIZENS CORPS COUNCIL	0	0	6,866	5,500	5,450	5,500	0	0.00%
534300	DUES & SUBSCRIPTIONS	26,543	30,109	26,673	30,008	29,630	31,643	1,635	5.45%
534350	PRINTING	4,213	6,221	8,443	7,045	5,589	6,665	(380)	-5.39%
534375	VILLAGE NEWSLETTER	11,354	4,077	1,385	1,800	1,500	0	(1,800)	-100.00%
534400	MEDICAL & SCREENING	21,812	20,476	13,318	30,070	23,320	29,510	(560)	-1.86%
534450	TESTING	1,256	36,466	546	30,000	26,000	20,000	(10,000)	-33.33%
535300	ADVERTISING/LEGAL NOTICES	4,498	6,328	3,311	16,810	12,989	10,080	(6,730)	-40.04%
535350	DUMPING FEES	109,904	79,466	57,962	67,000	70,000	67,000	0	0.00%
535400	DAMAGE CLAIMS	(21,134)	18,339	32,748	30,000	35,000	30,000	0	0.00%
535450	STREET LIGHT ELECTRICITY	57,693	56,742	61,212	48,000	44,000	44,000	(4,000)	-8.33%
535500	COLLECTION & DISPOSAL	869,371	825,362	815,146	846,289	842,750	865,928	19,639	2.32%
535600	EMPLOYEE RECOGNITION	2,459	1,225	3,384	3,500	2,500	3,875	375	10.71%
	TOTAL CONTRACTUAL SERVICES	3,093,877	2,785,592	3,190,556	3,328,555	3,267,694	3,348,011	19,456	0.58%
	COMMODITIES								
540100	OFFICE SUPPLIES	29,657	27,315	35,125	35,057	32,853	37,945	2,888	8.24%
540150	OFFICE EQUIPMENT	7,619	1,791	6,702	12,255	17,000	13,350	1,095	8.94%
540200	GAS & OIL	111,213	90,018	98,691	125,203	124,286	130,501	5,298	4.23%
540300	UNIFORMS SWORN PERSONNEL	45,968	34,824	40,204	45,915	45,500	44,850	(1,065)	-2.32%
540310	UNIFORMS OTHER PERSONNEL	6,507	2,240	4,737	6,860	6,100	6,385	(475)	-6.92%
540400	PRISONER CARE	1,562	1,896	1,675	2,150	2,422	2,608	458	21.30%
540500	VEHICLE PARTS	9,455	6,042	11,507	17,000	16,500	11,500	(5,500)	-32.35%
540600	OPERATING SUPPLIES/EQUIPMENT	114,403	84,282	100,955	123,623	125,710	118,943	(4,680)	-3.79%
540605	DUI EXPENDITURES	0	0	0	3,800	2,880	3,800	0	0.00%
540615	ARTICLE 36 SEIZURES	0	0	0	0	1,600	4,500	4,500	
540610	DRUG FORFEITURE EXPEND	0	0	9,539	6,000	5,500	6,000	0	0.00%
540630	REFUSE & BULK ITEM STICKERS	15,217	0	0	0	0	0	0	
540800	TREES	24,561	5,707	9,291	9,475	8,250	8,250	(1,225)	-12.93%
541300	POSTAGE	11,407	15,248	10,184	10,800	12,075	10,750	(50)	-0.46%
542100	SNOW & ICE CONTROL	69,271	50,097	64,247	62,850	62,850	68,100	5,250	8.35%
	TOTAL COMMODITIES	446,840	319,460	392,857	460,988	463,526	467,482	6,494	1.41%
	CAPITAL OUTLAY								
550500	BUILDING IMPROVEMENTS	0	0	0	0	0	10,000	10,000	
551200	STREET IMPROVEMENTS	322,469	197,877	54,925	0	0	0	0	
551250	ALLEY IMPROVEMENTS	0	0	0	0	0	530,870	530,870	
	TOTAL CAPITAL OUTLAY	322,469	197,877	54,925	0	0	540,870	540,870	
	TRANSFERS								
575013	TRSF TO CAP EQUIP FUND	0	165,125	334,892	337,296	337,296	338,088	792	0.23%
	TOTAL GENERAL FUND	11,836,293	11,577,593	12,771,881	13,461,397	13,164,671	13,870,500	409,103	3.04%

General Fund Expenditures by Department

01 GENERAL CORPORATE FUND	FY 08-09 AUDITED ACTUAL	FY 09-10 AUDITED ACTUAL	FY 10-11 AUDITED ACTUAL	FY 11-12 AMENDED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 APPROVED BUDGET	% CHNG FY11/12 FY12/13
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EXPENDITURES BY DEPARTMENT

ADMINISTRATION	965,904	959,457	1,093,342	1,374,606	1,295,020	1,482,310	7.84%
E911	514,809	582,679	609,500	618,605	611,896	617,625	-0.16%
FIRE & POLICE COMMISSION	26,474	60,927	14,821	62,925	54,815	44,775	-28.84%
BUILDING AND DEVELOPMENT	-	-	-	243,349	256,360	335,775	37.98%
LEGAL SERVICES	301,603	120,278	164,418	142,000	127,000	142,000	0.00%
POLICE DEPARTMENT	4,277,726	4,300,441	4,754,137	4,913,525	4,711,232	4,730,808	-3.72%
FIRE DEPARTMENT	2,767,198	3,230,328	3,630,983	3,705,308	3,739,454	3,679,627	-0.69%
PUBLIC WORKS	2,095,458	1,496,843	1,687,534	1,552,789	1,521,244	1,969,652	26.85%
SANITATION	887,122	826,640	817,146	848,289	847,650	867,928	2.32%
TOTAL	11,836,293	11,577,593	12,771,881	13,461,397	13,164,671	13,870,500	3.04%

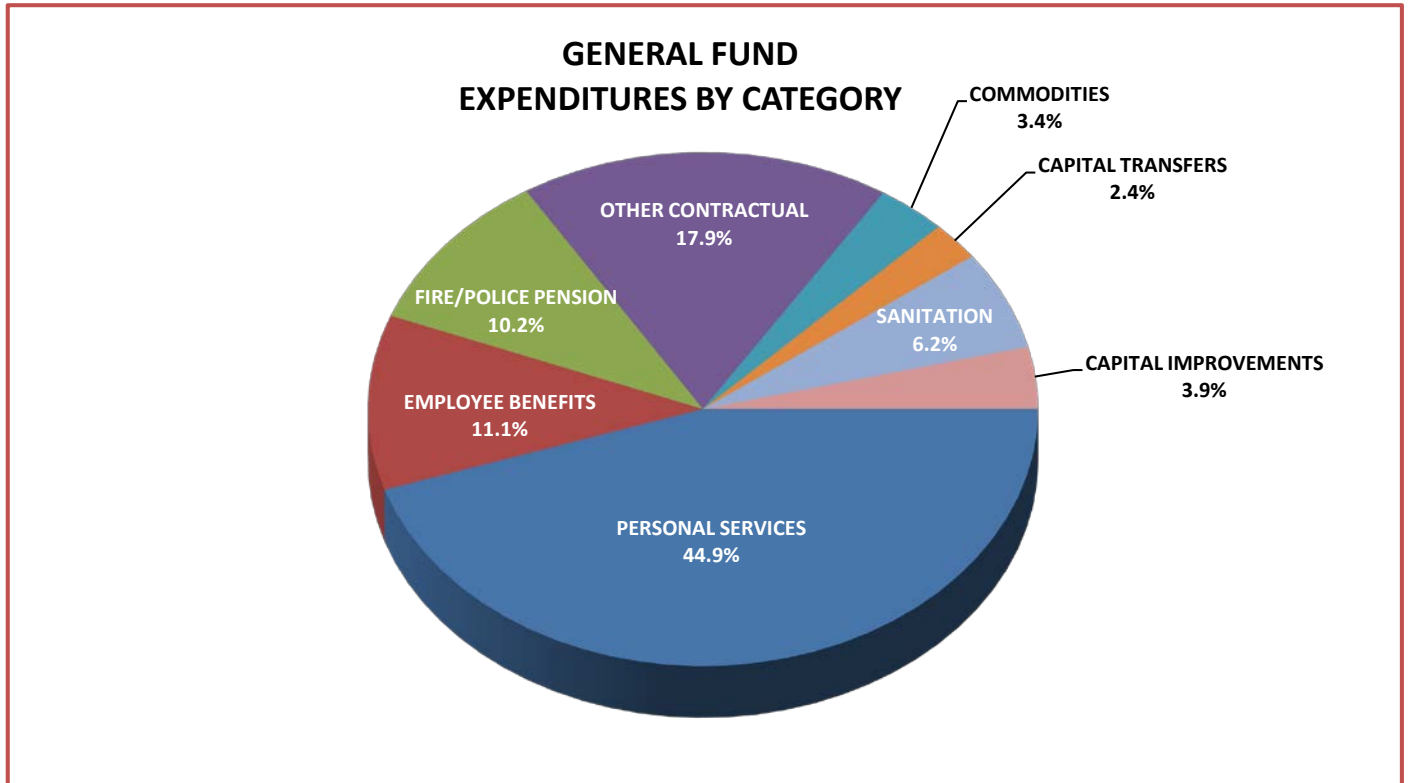


General Fund- Expenditures by Category

01 GENERAL CORPORATE FUND	FY 08-09 AUDITED ACTUAL	FY 09-10 AUDITED ACTUAL	FY 10-11 AUDITED ACTUAL	FY 11-12 AMENDED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 APPROVED BUDGET	% CHNG FY11/12 FY12/13
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EXPENDITURES BY CATEGORY

PERSONAL SERVICES	5,556,745	5,282,267	5,377,693	6,141,819	5,970,392	6,229,314	1.42%
EMPLOYEE BENEFITS	1,014,478	1,116,016	1,161,253	1,483,310	1,464,665	1,527,074	2.95%
FIRE/POLICE PENSION	1,401,885	1,711,256	2,259,705	1,709,428	1,661,098	1,419,661	-16.95%
OTHER CONTRACTUAL	2,224,506	1,960,230	2,375,410	2,482,266	2,424,944	2,482,083	-0.01%
COMMODITIES	446,840	319,460	392,857	460,988	463,526	467,482	1.41%
CAPITAL TRANSFERS	-	165,125	334,892	337,296	337,296	338,088	0.23%
SANITATION	869,371	825,362	815,146	846,289	842,750	865,928	2.32%
CAPITAL IMPROVEMENTS	322,469	197,877	54,925	-	-	540,870	
TOTAL	11,836,293	11,577,593	12,771,881	13,461,397	13,164,671	13,870,500	3.04%



**VILLAGE OF RIVER FOREST, ILLINOIS
GENERAL FUND THREE-YEAR PROJECTIONS
FISCAL YEAR 2013 BUDGET**

	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 ESTIMATED	FY 2013 PROJECTED	FY 2014 PROJECTED	FY 2015 PROJECTED
REVENUES						
PROPERTY TAXES	\$5,166,565	\$5,635,014	\$5,630,803	\$5,741,767	\$5,914,020	\$6,061,871
STATE INCOME TAXES	900,398	893,760	870,299	884,822	902,518	920,569
MUNICIPAL SALES TAX	1,744,366	1,633,534	1,601,215	1,633,239	1,682,236	1,732,703
USE TAX	0	123,887	165,314	176,588	181,886	187,342
NON-HOME RULE SALES TAX	0	572,752	560,477	686,024	706,605	727,803
UTILITY TAXES	671,741	707,018	647,025	680,825	680,825	680,825
BUILDING PERMITS	355,659	346,500	390,000	323,500	333,205	343,201
COMMUNICATION TAXES	465,157	510,374	449,832	449,832	449,832	449,832
GARBAGE FEES	827,164	849,721	837,855	862,991	888,881	915,547
SUB-TOTAL	\$10,131,050	\$11,272,560	\$11,152,820	\$11,439,588	\$11,740,008	\$12,019,693
REAL ESTATE TRANSFER TAXES	\$55,782	\$66,640	\$66,221	\$67,545	\$68,558	\$70,615
RESTAURANT TAX	134,199	145,013	126,887	129,424	132,012	134,653
PERSONAL PROP REPL TAX	148,205	122,770	126,133	128,151	129,433	130,727
OTHER TAXES	168,960	168,841	167,850	167,850	167,850	167,850
OTHER INTERGOVT REV	63,212	261,750	195,526	63,843	58,297	58,297
OTHER LICENSES/PERMITS	376,484	388,286	410,863	479,692	483,068	486,527
OTHER CHARGES FOR SERVICES	667,861	544,675	544,771	528,717	534,280	539,958
FINES AND FORFEITS	282,653	256,400	282,366	272,900	272,900	272,900
INTEREST	29,025	24,060	24,348	24,000	28,800	33,120
MISCELLANEOUS	325,213	250,602	426,369	733,604	276,300	281,127
BOND PROCEEDS	260,935	0	0	0	0	0
SALE OF CAPITAL ASSETS	13,351	0	22,351	20,000	20,000	20,000
IRMA SURPLUS	262,020	0	0	0	0	0
TIF SURPLUS DISTRIBUTION	355,085	0	0	0	0	0
SUB-TOTAL	\$3,142,985	\$2,229,037	\$2,393,685	\$2,615,726	\$2,171,497	\$2,195,774
TOTAL REVENUES	\$13,274,035	\$13,501,597	\$13,546,505	\$14,055,314	\$13,911,505	\$14,215,467
EXPENDITURES						
ADMINISTRATION	\$1,083,572	\$1,368,007	\$1,288,420	\$1,482,310	\$1,412,734	\$1,482,927
E-911	609,500	618,605	611,896	617,625	635,886	654,690
POLICE/FIRE COMMISSION	14,821	62,925	54,815	44,775	40,204	40,208
BUILDING AND DEVELOPMENT	0	243,349	256,360	335,775	350,197	371,628
LEGAL	164,418	142,000	127,000	142,000	144,840	147,737
TOTAL GENERAL GOVERNMENT	\$1,872,311	\$2,434,886	\$2,338,491	\$2,622,485	\$2,583,861	\$2,697,190
POLICE	\$4,651,634	\$4,808,382	\$4,606,089	\$4,615,113	\$4,835,516	\$5,089,647
FIRE	3,512,093	3,578,806	3,612,952	3,551,856	3,763,309	3,952,451
TOTAL PUBLIC SAFETY	\$8,163,727	\$8,387,188	\$8,219,041	\$8,166,969	\$8,598,826	\$9,042,099
PUBLIC WORKS	\$1,583,805	\$1,453,738	\$1,422,193	\$1,875,030	\$1,473,822	\$1,482,731
SANITATION	817,146	848,289	847,650	867,928	893,966	920,785
TOTAL PUBLIC WORKS	\$2,400,951	\$2,302,027	\$2,269,843	\$2,742,958	\$2,367,788	\$2,403,515
EXP BEFORE CERF TRANSFER	\$12,436,989	\$13,124,101	\$12,827,375	\$13,532,412	\$13,550,474	\$14,142,804
TRANSFER TO CERF	334,892	337,296	337,296	338,088	344,850	351,747
TOTAL EXPENDITURES	\$12,771,881	\$13,461,397	\$13,164,671	\$13,870,500	\$13,895,324	\$14,494,551
RESULTS OF OPERATIONS	\$502,154	\$40,200	\$381,834	\$184,814	\$16,181	(\$279,084)
EST AVAILABLE FUND BALANCE						
BEGINNING OF YEAR	\$3,282,655	\$3,784,807	\$3,784,807	\$4,166,641	\$4,351,455	\$4,367,636
END OF YEAR	\$3,784,809	\$3,825,007	\$4,166,641	\$4,351,455	\$4,367,636	\$4,088,552
TARGET FUND BALANCE						
(25% OF SUBSEQUENT YEAR EXP)	\$3,365,349	\$3,291,168	\$3,467,625	\$3,473,831	\$3,623,638	\$3,732,347
EXCESS (DEFICIENCY)	\$419,459	\$533,839	\$699,016	\$877,624	\$743,998	\$356,205

Administration

BUDGET SNAPSHOT

	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 PROJECTED	FY 2013 BUDGET
Personnel Services	\$ 252,424	\$ 419,628	\$ 362,985	\$ 450,250
Employee Benefits	\$ 78,672	\$ 156,662	\$ 115,105	\$ 153,650
Contractual Services	\$ 715,932	\$ 752,904	\$ 765,430	\$ 838,165
Commodities	\$ 36,544	\$38,812	\$ 44,900	\$ 40,245
Transfers	\$ 9,770	\$ 6,600	\$ 6,600	\$ 0
Total	\$ 1,093,342	\$ 1,374,606	\$ 1,295,020	\$ 1,482,310

DEPARTMENT DESCRIPTION

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

The Village Administrator's Office provides support to Village departments in the areas of employee recruitment and selection, organizational development, employee benefits, risk management and liability and workers' compensation insurance coverage as well as Information Technology.

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

BUDGET ANALYSIS

The 2013 Budget also reflects a \$59,991 reduction in Liability Insurance due to positive claims experience, a reduction in the rate charged by the Village's insurer (Intergovernmental Risk Management Agency- IRMA) and a reduction in Village revenue (revenue is used by IRMA to calculate the Village's premium) due to the closing of the TIF.

The Budget also reflects a \$19,200 reduction in Health/Inspection Services as the Village was able to identify a lower cost supplier for this service.

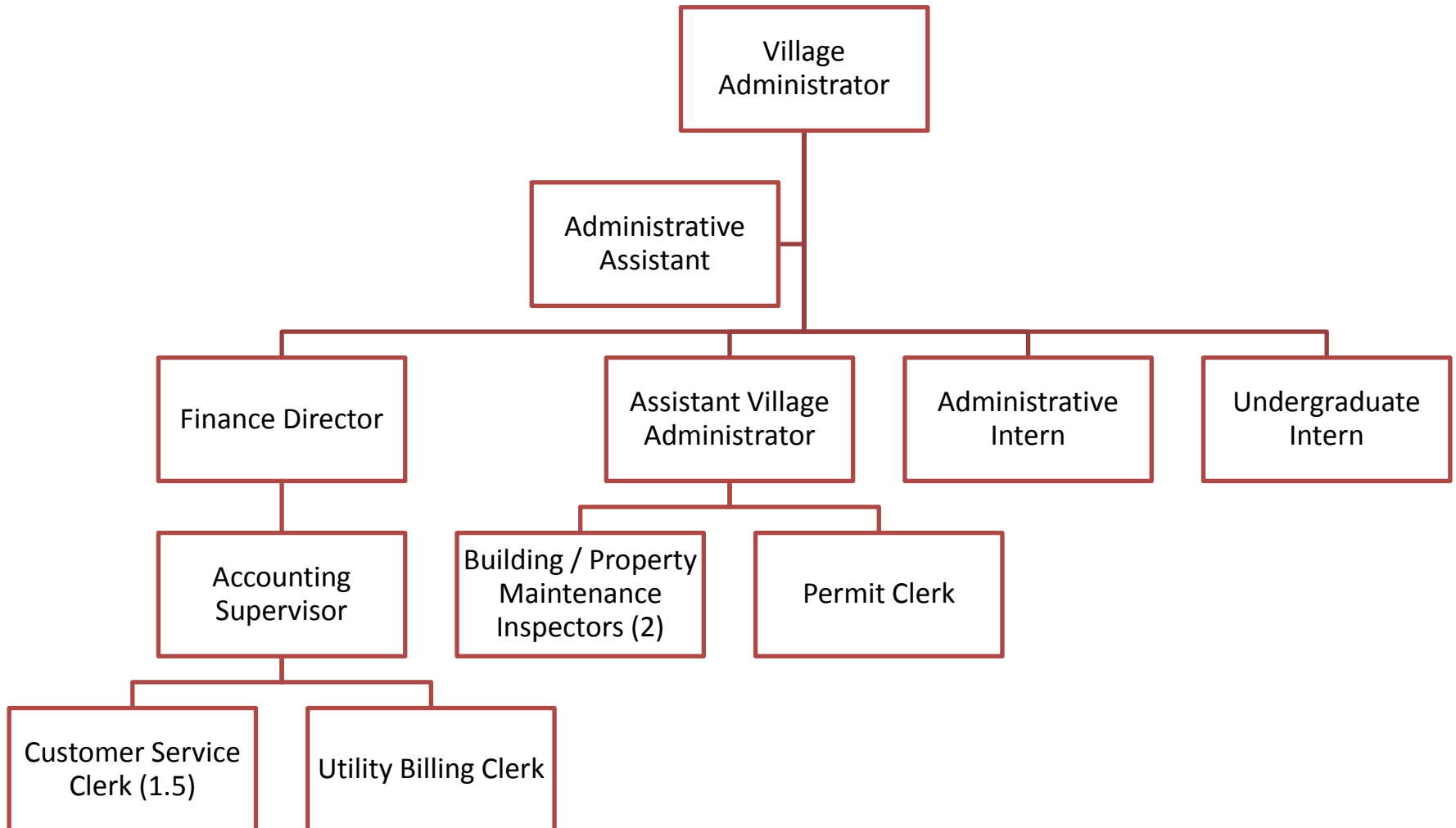
During 2011-12, the Village completed a reorganization of the Administration and Police Division (01-40) which, while resulting in the addition of 0.5 FTE in 2012-13 in the Administration Division, is projected to save the Village approximately \$50,000 through the elimination of 1 FTE in the Police Division.

The 2013 Budget includes funds to hire summer interns to go door-to-door to collect resident email addresses.

PERSONNEL SUMMARY

	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2013 BUDGET
Administration	3	2.5	2.5
Finance	3	3	3.5
TOTAL ADMINISTRATION FTEs	6	5.5	6

Administration Organizational Chart



LOOKING FORWARD: 2013 OBJECTIVES

Village Board Strategic Goal: Customer Service

1. Implement Online Renewal & Payment for Business Licenses through Springbrook upgrade
2. Prepare a Procedures Manual for All Positions and Tasks in the Finance Division, Particularly as they Relate to Front Line Customer Service Responsibilities to Ensure Continuity of Service
3. Review Vehicle Sticker and Utility Billing Payment Processes to Enhance Ease of Use and Allow Customers to View Bills Online
4. Hire Students to Collect Resident and Business Email Addresses Door-to-Door and Utilize Emails to Send Regular Updates of Village News and Events (Funds Budgeted for this Goal)

Village Board Strategic Goal: Quality of Life

1. Finalize 5-Year Capital Improvement Program to Ensure Adequate Replacement of Infrastructure
2. Continue to Work with Mid-America Regarding Towing and Vacancy Concerns at River Forest Town Center

Village Board Strategic Goal: Performance & Efficiency

1. Attain the GFOA Distinguished Budget Award for the Fiscal Year 2013 Budget
2. Implement a High Deductible Health Insurance Plan to Reduce Costs & Provide More Options to Employees
3. Review Retiree Health Insurance Subsidies to Reduce Costs for Both the Village & Employees
4. Work with the Fire, Police and Public Works Departments to Improve Operations and Identify Efficiencies
5. Increase the Use of Springbrook Software in the Budget Process, Utilize Electronic Workflow for Payroll and Accounts Payable
6. Obtain Interface Between Springbrook and MSI Parking Ticket Software to Reduce Duplicate Data Entry
7. Complete a Comprehensive Review of the Village Code to Identify Efficiencies and Eliminate Outdated Requirements

Village Board Strategic Goal: Economic Development

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

REVIEWING THE YEAR: 2012 ACCOMPLISHMENTS

VILLIAGE BOARD STRATEGIC GOAL: PERFORMANCE & EFFICIENCY

GOALS	STATUS
Hire Police Chief & Assistant Village Administrator	Completed
Conduct Compensation Study for non-union positions	In progress, to be completed Spring 2012
Review & Update Personnel Policy Manual	In progress, revisions to be presented to the Village Board in 2012
Start Employee Health Insurance Committee	The first committee meeting was held in October 2011; the Committee meets quarterly to discuss topics including the Village's insurance benefits, HRAs and HSAs and wellness
Examine Feasibility of Creating a Fire Protection District or Outsourcing Fire Services to Another Municipality	In progress; this is a long term process that will extend into Fiscal Year 2013
Conduct a Goal-Setting Workshop with the Village Board	Completed; The Goals are being utilized to formulate each department's FY 2013 goals
Improve Finance Dpt. Internal Controls	Procedures have been reviewed with auditors and adjustments made as recommended

VILLIAGE BOARD STRATEGIC GOAL: ECONOMIC DEVELOPMENT

GOALS	STATUS
Work with Mid-America to Help Secure Tenants for River Forest Town Center	Two new businesses are expected to open in 2012
Review Previous Lake & Park Street RFP and Reissue RFP	RFP was reissued and no responses were received. Staff is working with the Village Board to identify alternative development methods
Examine Economic Development Opportunities in Conjunction with the North Avenue and Madison Avenue Corridor Plans	Staff continues to work with developers and business owners regarding potential economic development opportunities

REVIEWING THE YEAR: 2012 ACCOMPLISHMENTS CONTINUED

VILLIAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOAL	STATUS
Update the Village Website	Completed
Review Web-Based Products that Provide Account Information & Allow for Online Bill Payments	Parking tickets can now be paid online
Develop Procedures to Gather Resident's Email Addresses to be Used for Communications	All village forms have been updated to request an email address. Funds have been budgeted in FY 2013 to hire students to collect email addresses door-to-door
Implement Statement Utility Bills	Completed

PERFORMANCE MEASURES

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

MEASURES	GOAL	2012 1 ST – 3 RD QUARTERS	2012 PROJECTION FOR YEAR END	FY 2013 GOAL
GFOA Certificate of Excellence in Financial Reporting	Obtain	Obtained	Obtained	Obtain
GFOA Distinguished Budget Award*	N/A	N/A	N/A	Obtain
Send Monthly E-mail Blast to Village Residents**	3 E-mails	N/A	3 E-mails	12 E-mails
Increase Website Traffic by 5%***	5% Increase	N/A	5% Increase	5% Increase
Increase Number of Resident Email Addresses	5%	20% (100 new emails)	25% (125 new emails)	50% increase
Increase Number of Employees Participating in the Flexible Benefit Program (FSA-125)	5%	28% (+5 participants)	28% (+5 participants)	13% (+3 participants)

*The Village plans to submit the Fiscal Year 2013 Budget for the award.

**Monthly E-mail blasts to begin in February 2012.

***New website introduced in February 2012. Data will be available at a later date.

ACTIVITY MEASURES

Projected through the end of the fiscal year.

Measure	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Vehicle Stickers- Passenger	5,240	5,400	5,354	5,119	5,802
Vehicle Stickers- Seniors	829	840	858	847	898
Vehicle Stickers- Trucks	125	133	130	114	134
Vehicle Stickers- Motorcycles	36	31	31	30	98
Vehicle Stickers- Total	6,230	6,404	6,373	6,110	6,932
Vehicle Stickers- Late Notices Issued	-	-	-	-	1,869
Vehicle Stickers- Late Fees Assessed	-	452	410	444	806
Vehicle Stickers- Online Payments	-	-	-	-	1,624
Vehicle Sticker Sales	\$180,362	\$183,656	\$180,549	\$263,635	\$297,827
Accounts Payable Checks Printed	2,399	2,368	2,236	2,209	2,300
Real Estate Transfer Stamps Issued	168	114	140	119	125
Animal Tag Issued	292	310	292	230	210
Cash Receipts	20,129	21,911	22,332	22,191	21,500
Invoices Issued	-	-	168	121	130
Freedom of Information Requests	97	87	85	72	82
General Liability Claims	13	12	12	6	9
Property Claims	11	10	13	10	13
Workers Compensation Claims	20	10	8	8	9
Auto Liability Claims	6	2	2	4	4
Auto Physical Damage	10	4	6	8	3

01	GENERAL CORPORATE FUND	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 AUDITED ACTUAL	FY 11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 DEPT REQUEST	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
DIVISION 10 - ADMINISTRATION									
PERSONAL SERVICES									
510200	SALARIES-REGULAR	281,914	229,191	224,085	384,146	326,265	397,935	13,789	3.59%
511500	SPECIALIST PAY	0	23	0	0	0	0	0	
511700	OVERTIME	1,120	494	322	623	620	500	(123)	-19.74%
511900	PERFORMANCE PAY	4,633	2,820	2,820	5,085	14,100	0	(5,085)	-100.00%
511950	INSURANCE REIMBURSEMENT	0	158	0	0	0	1,500	1,500	
513000	SALARIES-PART-TIME	26,467	32,755	25,197	29,774	22,000	50,315	20,541	68.99%
	TOTAL PERSONAL SERVICES	314,134	265,441	252,424	419,628	362,985	450,250	30,622	7.30%
EMPLOYEE BENEFITS									
520320	FICA	18,361	15,588	14,837	\$25,001	18,020	27,160	2,159	8.64%
520325	MEDICARE	4,467	3,747	3,661	\$6,147	5,005	6,610	463	7.53%
520330	IMRF	20,773	18,555	21,831	43,096	34,230	56,900	13,804	32.03%
520350	EMPLOYEE ASSISTANCE PROG	1,444	1,321	0	1,500	1,500	1,500	0	0.00%
520375	FRINGE BENEFITS	0	0	2,400	4,320	5,220	6,575	2,255	52.20%
520400	HEALTH INSURANCE	30,653	31,599	28,237	68,101	44,600	47,610	(20,491)	-30.09%
520420	HEALTH INSURANCE - RETIREES	4,289	4,691	5,020	5,625	5,470	5,925	300	5.33%
520425	LIFE INSURANCE	2,732	1,257	1,952	\$1,972	460	470	(1,502)	-76.17%
520500	WELLNESS PROGRAM	7,602	5,310	734	900	600	900	0	0.00%
	TOTAL EMP BENEFITS	90,321	82,068	78,672	156,662	115,105	153,650	(3,012)	-1.92%
CONTRACTUAL SERVICES									
530200	COMMUNICATIONS	15,608	13,084	14,274	14,360	14,360	16,870	2,510	17.48%
530300	AUDITING SERVICES	21,601	14,891	15,933	21,220	20,735	22,130	910	4.29%
530350	ACTUARIAL SERVICES	6,100	6,100	3,850	6,500	4,250	6,500	0	0.00%
530380	CONSULTING SERVICES	17,532	52,900	96,890	90,450	118,000	125,000	34,550	38.20%
530410	IT SUPPORT	45,251	53,165	45,817	48,619	72,300	161,190	112,571	231.54%
530429	VEHICLE STICKER PROGRAM	10,850	9,295	10,877	10,495	10,800	12,345	1,850	17.63%
531100	HEALTH/INSPECTION SERVICES	51,345	33,385	33,785	34,200	26,450	15,000	(19,200)	-56.14%
531250	UNEMPLOYMENT CLAIMS	7,260	26,997	12,904	10,000	0	5,000	(5,000)	-50.00%
532100	BANK FEES	10,031	9,050	7,453	8,490	11,600	8,490	0	0.00%
532200	LIABILITY INSURANCE	254,945	287,791	406,044	441,931	406,760	381,940	(59,991)	-13.57%
532250	IRMA LIABILITY DEDUCTIBLE	22,333	19,242	34,397	23,000	36,000	30,000	7,000	30.43%
533200	MAINTENANCE OF VEHICLES	590	460	163	0	0	0	0	
533300	MAINT OF OFFICE EQUIPMENT	4,161	3,483	3,502	3,874	5,800	10,375	6,501	167.81%
534100	TRAINING	1,512	1,010	815	7,000	8,000	5,500	(1,500)	-21.43%
534150	TUITION REIMBURSEMENT	0	0	0	0	0	5,000	5,000	
534200	COMMUNITY SUPPORT SERV.	17,848	14,565	(500)	0	0	0	0	
534250	TRAVEL & MEETING	2,731	730	3,772	4,850	4,850	6,900	2,050	42.27%
534300	DUES & SUBSCRIPTIONS	15,754	18,851	15,959	18,500	18,500	18,350	(150)	-0.81%
534350	PRINTING	1,361	2,074	2,492	1,405	1,000	1,025	(380)	-27.05%
534375	VILLAGE NEWSLETTER	11,354	4,077	1,385	1,800	1,500	0	(1,800)	-100.00%
534400	MEDICAL & SCREENING	811	0	(2)	280	125	225	(55)	-19.64%
535300	ADVERTISING/LEGAL NOTICE	1,695	540	2,738	2,430	1,900	2,450	20	0.82%
535400	DAMAGE CLAIMS	0	0	0	0	0	0	0	
535600	EMPLOYEE RECOGNITION	2,459	1,225	3,384	3,500	2,500	3,875	375	10.71%
	TOTAL CONTRACTUAL SERVICES	523,132	572,915	715,932	752,904	765,430	838,165	85,261	11.32%
COMMODITIES									
540100	OFFICE SUPPLIES	16,669	13,118	17,464	15,857	15,900	16,345	488	3.08%
540150	OFFICE EQUIPMENT	7,619	1,791	6,702	12,255	17,000	13,200	945	7.71%
540200	GAS & OIL	2,633	2,864	2,194	0	0	0	0	
541300	POSTAGE	11,396	15,222	10,184	10,700	12,000	10,700	0	0.00%
	TOTAL COMMODITIES	38,317	32,995	36,544	38,812	44,900	40,245	1,433	3.69%
TRANSFERS									
575013	TRANS TO CAP EQUIP FUND	0	6,038	9,770	6,600	6,600	0	(6,600)	-100.00%
	TOTAL TRANSFERS	0	6,038	9,770	6,600	6,600	0	(6,600)	-100.00%
	TOTAL ADMINISTRATION	965,904	959,457	1,093,342	1,374,606	1,295,020	1,482,310	107,704	7.84%

BUDGET SNAPSHOT

	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 PROJECTED	FY 2013 BUDGET
Personnel Services	-	-	-	-
Employee Benefits	-	-	-	-
Contractual Services	\$ 609,500	\$ 618,605	\$ 611,896	\$ 617,625
Commodities	-	-	-	-
Transfers				
Total	\$ 609,500	\$ 618,605	\$ 611,896	\$ 617,625

DEPARTMENT DESCRIPTION

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

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

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

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

BUDGET ANALYSIS

There are no significant changes to the 2013 Budget.

PERSONNEL SUMMARY

There are no personnel assigned to this division.

01	GENERAL CORPORATE FUND	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 AUDITED ACTUAL	FY 11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 DEPT REQUEST	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
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DIVISION 14 - E911

CONTRACTUAL SERVICES									
530200	COMMUNICATIONS	11,834	10,788	10,672	11,000	10,274	11,000	0	0.00%
530410	IT SUPPORT	0	7,949	7,949	8,000	7,949	8,000	0	0.00%
533100	MAINTENANCE OF EQUIPMENT	0	0	0	500	0	500	0	0.00%
534100	TRAINING	790	0	410	450	410	450	0	0.00%
534250	TRAVEL & MEETING	1,261	681	1,369	1,300	853	1,300	0	0.00%
534275	WSCDC CONTRIBUTION	500,924	563,261	582,234	591,855	586,960	590,875	(980)	-0.17%
534277	CITIZENS CORPS COUNCIL	0	0	6,866	5,500	5,450	5,500	0	0.00%
TOTAL E911		514,809	582,679	609,500	618,605	611,896	617,625	(980)	-0.16%

Fire and Police Commission

BUDGET SNAPSHOT

	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 PROJECTED	FY 2013 BUDGET
Personnel Services	-	-	-	-
Employee Benefits	-	-	-	-
Contractual Services	\$ 14,741	\$ 62,575	\$ 54,690	\$ 44,575
Commodities	\$ 80	\$ 350	\$ 125	\$ 200
Transfers	-	-	-	-
Total	\$ 14,821	\$ 62,925	\$ 54,815	\$ 44,775

DEPARTMENT DESCRIPTION

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

BUDGET ANALYSIS

The 2013 Budget reflects a \$10,000 reduction for Testing as a new Police Officer eligibility list was created in Fiscal Year 2011-12. The Budget includes funds for a portion of Firefighter (started during the 2012 Fiscal Year and to be completed in 2013), Police Sergeant and Fire Lieutenant testing.

PERSONNEL SUMMARY

There are no personnel assigned to this division.

01	GENERAL CORPORATE FUND	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 AUDITED ACTUAL	FY 11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 DEPT REQUEST	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
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DIVISION 15 - FIRE & POLICE COMMISSION

CONTRACTUAL SERVICES

530400	SECRETARIAL SERVICES	5,921	8,378	1,376	9,000	10,600	8,000	(1,000)	-11.11%
530420	LEGAL SERVICES	10,251	3,863	12,444	2,500	2,400	2,500	0	0.00%
534250	TRAVEL & MEETING	23	0	0	200	80	200	0	0.00%
534300	DUES & SUBSCRIPTIONS	375	375	375	375	375	375	0	0.00%
534400	MEDICAL & SCREENING	8,028	6,365	0	8,000	5,235	8,000	0	0.00%
534450	TESTING	1,256	36,466	546	30,000	26,000	20,000	(10,000)	-33.33%
535300	ADVERTISING/LEGAL NOTICE	496	5,241	0	12,500	10,000	5,500	(7,000)	-56.00%
	TOTAL CONTRACTUAL SERVICES	26,350	60,688	14,741	62,575	54,690	44,575	(18,000)	-28.77%

COMMODITIES

540100	OFFICE SUPPLIES	113	213	80	250	50	150	(100)	-40.00%
541300	POSTAGE	11	26	0	100	75	50	(50)	-50.00%
	TOTAL COMMODITIES	124	239	80	350	125	200	(150)	-42.86%

TOTAL FIRE & POLICE COMM

		26,474	60,927	14,821	62,925	54,815	44,775	(18,150)	-28.84%
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Building & Development

BUDGET SNAPSHOT

	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 PROJECTED	FY 2013 BUDGET
Personnel Services	N/A	\$ 175,402	\$ 188,085	\$ 212,995
Employee Benefits	N/A	\$ 39,797	\$ 36,255	\$ 50,685
Contractual Services	N/A	\$ 26,400	\$ 29,875	\$ 69,100
Commodities	N/A	\$ 1,750	\$ 2,145	\$ 2,995
Transfers	N/A	-	-	-
Total	N/A	\$ 243,349	\$ 256,360	\$ 335,775

DEPARTMENT DESCRIPTION

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

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

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

BUDGET ANALYSIS

The 2013 Budget reflects an increase of \$53,321 in Salaries-Regular partly due to the reorganization that was implemented during FY 2011-12 which reclassified the Permit Clerk to full-time; \$15,795 of this increase is offset with the elimination of part-time staff.

The Inspections line item reflects an increase of \$20,000 to account for the reclassification of plumbing inspections which had previously been charged to the Water/ Sewer Fund.

A new line item for Plan Review has been added for the outsourcing of plan reviews. During FY 2012, the Division implemented performance measures to ensure that plan reviews were completed in a timely manner. The measures found that many reviews were taking longer than three weeks to complete and as such, a contract was approved by the Village Board to provide for the outsourcing of plan reviews as needed.

PERSONNEL SUMMARY

	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2013 BUDGET
Building & Development	2.5	3	3.5

LOOKING FORWARD: 2013 OBJECTIVES

Village Board Strategic Goal: Customer Service

1. Identify Additional Construction Projects to be Eligible for Express Permitting
2. Research Online Permitting Application and Payment Processes
3. Research Online Project Tracking Systems for Permit Applicants to Track the Progress of their Application

Village Board Strategic Goal: Quality of Life

1. Implement a Proactive Code Enforcement Program to Improve Buildings/Structures in Disrepair
2. Review and Amend the Village's Zoning Ordinance to Identify and Eliminate Commonplace Variance Requests

Village Board Strategic Goal: Performance & Efficiency

1. Complete Cross-Training for Building & Zoning Inspector to Provide Additional Time for Building Official to Complete Plan Reviews
2. Determine Method and Procedures for Closing Out Completed Projects

Village Board Strategic Goal: Economic Development

See Goals listed under Administration

REVIEWING THE YEAR: 2012 ACCOMPLISHMENTS

VILLIAGE BOARD STRATEGIC GOAL: PERFORMANCE & EFFICIENCY

GOALS

STATUS

Implement Permit Tracking Software

In progress, to be completed Spring 2012

Implement System to Track Code Enforcement Activities and Local Ordinance Adjudication

In progress, to be completed in 2012

VILLIAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOAL

STATUS

Study Permitting Process & Make Recommendations to Streamline the Process

One Day Express Permitting Implemented, Plan Reviews Outsourced as Needed to Expedite Review, Inspectors Currently Undergoing Cross-Training to Enhance Skills and Expedite Processes

Enhance Information Disseminated to Public- Create New Permit Application

All Public Relations Materials Updated and Multiple Permit Applications Consolidated into One Easy-to-Use Form

PERFORMANCE MEASURES

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

MEASURES	GOAL	2012 1 ST – 3 RD QUARTERS*	2012 PROJECTION FOR YEAR END	FY 2013 GOAL
Plan Reviews of Large Projects Completed in 3 Weeks or Less	95%	75% (21 of 28)	95%	95%
Re-Reviews of Large Projects Completed in 2 weeks or Less	95%	85% (32 of 39)	82%	95%
Plan Reviews of Small Projects Completed in 5 Days or Less	95%	85% (11 of 13)**	95%	95%
Express Permits Issued at Time of Application	100%	100% (48 of 48)**	100%	100%
Inspections Completed within 24 Hours of Request	100%	100% (188 of 188)	100%	100%
Contractual Inspections Passed	80%	95% (205 of 216)	90%	80%

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

**These measures were tracked beginning in October 2011.

ACTIVITY MEASURES

Projected through the end of the fiscal year.

Measure	FY 2009	FY 2010	FY 2011	FY 2012
Building Permits	51	185	228	320
Electrical Permits	52	176	198	300
Plumbing Permits	77	201	270	340
Street Obstruction Permits	-	13	9	8
Temporary Permits	-	99	87	130
Miscellaneous Permits*	70	447	517	680
Building Inspections	305	621	651	980
Electrical Inspections	121	298	275	460
Plumbing Inspections	131	349	357	600
Fence Inspections	18	63	81	90
Sign Inspections	6	55	32	30
Driveway Inspections	7	33	74	45
Code Enforcement Inspections	94	320	341	360
Code Enforcement Letters	54	235	251	240
Code Enforcement Citations	46	129	65	60
Real Estate Transfers	18	140	140	140

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

01	GENERAL CORPORATE FUND	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 AUDITED ACTUAL	FY 11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 DEPT REQUEST	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
DIVISION 20 - BUILDING AND DEVELOPMENT									
PERSONAL SERVICES									
510200	SALARIES-REGULAR	0	0	0	153,724	163,180	207,045	53,321	34.69%
511700	OVERTIME	0	0	0	0	0	1,900	1,900	
511900	PERFORMANCE PAY	0	0	0	4,263	11,920	0	(4,263)	-100.00%
511950	INSURANCE REFUSAL REIMB	0	0	0	1,620	3,375	4,050	2,430	150.00%
513000	SALARIES-PART-TIME	0	0	0	15,795	9,610	0	(15,795)	-100.00%
	TOTAL PERSONAL SERVICES	0	0	0	175,402	188,085	212,995	37,593	21.43%
EMPLOYEE BENEFITS									
520320	FICA	0	0	0	10,875	11,270	13,280	2,405	22.11%
520325	MEDICARE	0	0	0	2,543	2,635	3,105	562	22.10%
520330	IMRF	0	0	0	18,014	18,570	28,645	10,631	59.02%
520375	FRINGE BENEFITS	0	0	0	0	900	1,440	1,440	
520400	HEALTH INSURANCE	0	0	0	8,004	2,860	4,105	(3,899)	-48.71%
520425	LIFE INSURANCE	0	0	0	361	20	110	(251)	-69.53%
	TOTAL EMP BENEFITS	0	0	0	39,797	36,255	50,685	10,888	27.36%
CONTRACTUAL SERVICES									
530370	PROFESSIONAL SERVICES	0	0	0	0	2,000	5,000	5,000	
531300	INSPECTIONS	0	0	0	18,880	22,200	38,880	20,000	105.93%
531305	PLAN REVIEW	0	0	0	0	0	20,000	20,000	
533200	MAINTENANCE OF VEHICLES	0	0	0	1,000	700	1,000	0	0.00%
534100	TRAINING	0	0	0	5,720	4,500	3,320	(2,400)	-41.96%
534300	DUES & SUBSCRIPTIONS	0	0	0	50	75	150	100	200.00%
535300	ADVERTISING/LEGAL NOTICE	0	0	0	750	400	750	0	0.00%
	TOTAL CONTRACTUAL SERVICES	0	0	0	26,400	29,875	69,100	42,700	161.74%
COMMODITIES									
540100	OFFICE SUPPLIES	0	0	0	0	0	250	250	
540150	OFFICE EQUIPMENT	0	0	0	0	0	150	150	
540200	GAS & OIL	0	0	0	1,250	1,995	2,095	845	67.60%
540600	OPERATING SUPPLIES	0	0	0	500	150	500	0	0.00%
	TOTAL COMMODITIES	0	0	0	1,750	2,145	2,995	1,245	71.14%
	TOTAL BLDNG AND DEVELOPMT	0	0	0	243,349	256,360	335,775	92,426	37.98%

BUDGET SNAPSHOT

	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 PROJECTED	FY 2013 BUDGET
Personnel Services	-	-	-	-
Employee Benefits	-	-	-	-
Contractual Services	\$ 164,418	\$ 142,000	\$ 127,000	\$ 142,000
Commodities	-	-	-	-
Transfers	-	-	-	-
Total	\$ 164,418	\$ 142,000	\$ 127,000	\$ 142,000

DEPARTMENT DESCRIPTION

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

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

BUDGET ANALYSIS

There are no changes to the 2013 Budget.

PERSONNEL SUMMARY

There are no personnel assigned to this division.

01	GENERAL CORPORATE FUND	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 AUDITED ACTUAL	FY 11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 DEPT REQUEST	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
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DIVISION 30 - LEGAL SERVICES

CONTRACTUAL SERVICES									
530420	LABOR/EMPLOYMENT ATTORNEY	149,361	41,650	63,532	50,000	35,000	50,000	0	0.00%
530425	VILLAGE ATTORNEY	134,746	58,578	88,794	80,000	80,000	80,000	0	0.00%
530426	VILLAGE PROSECUTOR	17,497	20,050	12,092	12,000	12,000	12,000	0	0.00%
TOTAL LEGAL SERVICE		301,603	120,278	164,418	142,000	127,000	142,000	0	0.00%

BUDGET SNAPSHOT

CATEGORY	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 PROJECTED	FY 2013 BUDGET
Personnel Services	\$ 2,464,724	\$ 2,803,568	\$ 2,658,134	\$ 2,823,904
Employee Benefits	\$ 1,869,790	\$ 1,667,376	\$ 1,618,036	\$ 1,418,788
Contractual Services	\$ 177,546	\$ 172,076	\$ 150,157	\$ 174,892
Commodities	\$ 139,574	\$ 165,362	\$ 179,762	\$ 187,529
Capital Outlay	-	-	-	\$ 10,000
Transfers	\$ 102,503	\$ 105,143	\$ 105,143	\$ 115,695
Total	\$ 4,754,137	\$ 4,913,525	\$ 4,711,232	\$ 4,730,808

DEPARTMENT DESCRIPTION

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

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

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

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

The Administration Division includes the Police Chief, Deputy Chief, Support Services Sergeant, Crime Prevention, Records, Community Service Officer and Crossing Guards. This division provides support to Patrol and Investigations by developing the department's strategic plan, operating budget and making program recommendations which are aligned with the Village's and department's goals. This division is also tasked with fiscal monitoring, oversight of personnel and benefits, records management and maintenance of the department's technical equipment.

BUDGET ANALYSIS

In the 2013 Budget, the Police Pension Contribution will decrease by \$260,056. Additionally, a new line item totaling \$4,340 has been added for Building Maintenance, which includes the installation of sound baffles to mitigate noise in the booking and interrogation rooms, painting and miscellaneous maintenance.

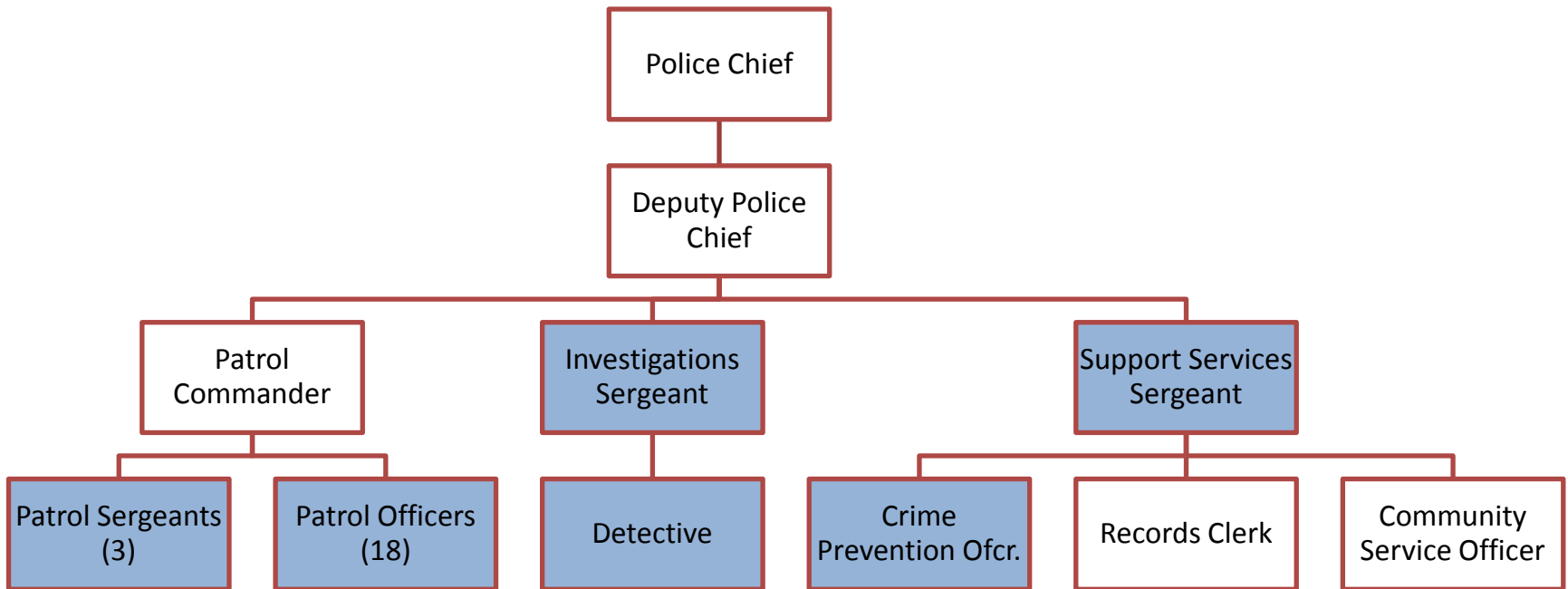
Gas & Oil is budgeted to increase by \$18,289 due to the increased cost of fuel and changes to how fuel consumption is allocated across departments to better reflect actual departmental usage.

The 2013 Budget also includes \$10,000 for Building Improvements to the detective's office.

PERSONNEL SUMMARY

PERSONNEL SUMMARY	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2013 BUDGET
Sworn Officers	28	28	28
Non-Sworn	3	3	2
TOTAL POLICE FTEs	31	31	30

Police Organizational Chart



LOOKING FORWARD: 2013 OBJECTIVES

Village Board Strategic Goal: Customer Service

1. Develop survey to gauge community perception of Police Department's performance by October 2012
2. Internal customers: Creating a succession plan that includes mentoring, career development, and specialized training.
External customers: Increase the level of public awareness regarding the services that the River Forest Police Department provides.

Village Board Strategic Goal: Quality of Life

1. Create an adult Citizens Police Academy or partner with a neighboring village to combine efforts.
2. Establish senior crime prevention services and training that focuses on home improvement fraud and identity theft prevention.
3. Implement a formal crime analysis function within the police department that addresses crime on a regional level so crime patterns and trends can be addressed regionally.

Village Board Strategic Goal: Performance & Efficiency

1. Research software programs that allow officers to create and file police reports electronically from their squad cars via the in-car computers. Determine if reports can be directly populated onto Laserfische reducing storage of non-essential paper reports.
2. Work with Clerk of the Cook County Circuit Court, to determine equipment requirements needed to implement electronic ticketing, reducing processing time on traffic stops and allowing officers to return to patrol duties quicker.
3. Review current department processes to determine if new methods are available to reduce staff workload, freeing up time to address unachieved tasks.

REVIEWING THE YEAR: 2012 ACCOMPLISHMENTS

VILLIAGE BOARD STRATEGIC GOAL: PERFORMANCE & EFFICIENCY

GOALS	STATUS
Meet with FOP President bi-monthly for informal state of the organization discussion	On-going, met regularly throughout the year.
Reduce Number of Grievances by 25%	Zero Grievances Year to Date.
Include FOP in Discussions that May Affect Unit Members Prior to Making a Final Decision	Accomplished several times. Example: Permanent Shifts and Patrol Commander Position. Union unanimously agreed to changes.
Research Programs that Allow Officers to Create & File Police Reports Electronically from Squad Cars	This goal is dependent on WSCDC upgrading their CAD system which is being discussed.
Research Programs that Interface with the Cook County Traffic Court System Through E-Citations to Reduce the Need to Manually Create Citations	Cook County has a program in place and is phasing-in the system county wide. The department is working on getting e-tickets for parking citations as well.
Improve Knowledge of Personnel, Management-Leadership Principles and Best Practices Through Various Training Programs	Attended over 50 hours of continuing education including attending the ILEAS Conference.
Improve Budgetary and Revenue Oversight Through Monthly Audits	On-going monthly audits with required approval before purchases are made.

VILLIAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOAL	STATUS
Implement Online Payments for Parking Violations	On-line payments completed in early 2012

PERFORMANCE MEASURES

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

MEASURES	GOAL	2012 1 ST – 3 RD QUARTERS*	2012 PROJECTION FOR YEAR END	FY 2013 GOAL
4:00 Minute Average Police Response Time for Priority Calls for Service	4:00 minutes	4:33 minutes.	4:30 minutes	4:00 minutes
Staff Injuries on Duty Resulting in Lost Work Day	0 days lost	1 (3 days lost)	1 (3 days lost)	0 days lost
Reduction in Number of Claims Filed for Property or Vehicle Damage Caused by the Police Department	25% ↓	50% ↓ FY10-11= 2 FY11-12= 1	50% ↓	0 Accidents
Improve Communication with Bargaining Unit and Reduce Number of Grievances	25% ↓	0 Grievances	0 Grievances	0 Grievances
Reduce Overtime and Improve Morale by Reducing Sick Leave Usage. (Fiscal Year to Date comparison of FY10-11 and FY11-12)	10% ↓	31% ↓ FY11-12 65 Days (as Jan. 2012) FY10-11 93 Days (as of Jan.2011)	25% ↓	10% ↓

ACTIVITY MEASURES

Activity is measured by calendar year.

Measure	2008	2009	2010	2011
Calls for Service	11,263	12,928	11,579	11,123
Part I Offenses*	497	360	292	333
Part II Offenses**	849	842	770	923
Traffic Citations	2197	2864	3463	3278
Parking Citations	N/A	3,941	3,184	3,347
Traffic Accidents	524	512	531	456
Part I Arrests- Adult	74	93	78	92
Part I Arrests- Juvenile	9	7	4	10
Part II Arrests- Adult	502	506	609	739
Part II Arrests- Juvenile	23	32	21	17

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

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

01	GENERAL CORPORATE FUND	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 AUDITED ACTUAL	FY 11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 DEPT REQUEST	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
DIVISION 40 - POLICE DEPARTMENT									
PERSONAL SERVICES									
510100	SALARIES - SWORN	2,155,298	2,020,924	2,015,631	2,312,740	2,155,190	2,379,321	66,581	2.88%
510200	SALARIES - REGULAR	113,958	112,934	116,633	127,736	127,972	95,188	(32,548)	-25.48%
510550	CROSSING GUARDS	80,508	84,889	13,642	0	0	0	0	
510550	CROSSING GUARDS-DIST 90	0	0	22,978	34,120	34,120	34,120	0	0.00%
510550	CROSSING GUARDS-GRACE LUTH	0	0	2,177	2,556	1,278	0	(2,556)	-100.00%
511500	SPECIALIST PAY	23,632	22,913	25,473	25,000	25,252	25,700	700	2.80%
511600	HOLIDAY PAY	91,261	85,351	97,376	102,661	99,672	98,931	(3,730)	-3.63%
511700	OVERTIME PAY	94,632	157,833	117,705	121,621	119,113	122,500	879	0.72%
511725	BADGE OVERTIME	0	5,254	10,888	16,423	16,423	16,997	574	3.50%
511727	STEP OVERTIME	0	0	0	12,364	12,364	14,547	2,183	17.66%
511750	COMPENSATED ABSENCES-RET	0	0	0	0	0	0	0	
511800	EDUCATIONAL INCENTIVES	34,753	30,840	31,500	35,400	35,400	34,200	(1,200)	-3.39%
511900	PERFORMANCE PAY	10,138	4,520	5,996	9,047	27,450	0	(9,047)	-100.00%
511950	INSURANCE REFUSAL REIM	0	5,275	4,725	3,900	3,900	2,400	(1,500)	-38.46%
TOTAL PERSONAL SERVICES		2,604,179	2,530,733	2,464,724	2,803,568	2,658,134	2,823,904	20,336	0.73%
EMPLOYEE BENEFITS									
520320	FICA	12,040	12,343	7,980	8,287	8,287	5,900	(2,387)	-28.80%
520320	90-FICA DIST 90 XING GUARDS	0	0	1,417	2,115	2,115	2,115	0	0.00%
520320	91- FICA GRACE LUTH XING GRDS	0	0	135	158	79	0	(158)	-100.00%
520325	MEDICARE	32,132	31,489	32,283	38,519	38,519	38,410	(109)	-0.28%
520325	90- MEDICARE DIST 90 XING GUARD:	0	0	334	495	495	495	0	0.00%
520325	91- MEDICARE GRACE XING GUARD	0	0	32	37	19	0	(37)	-100.00%
520330	IMRF	11,166	18,229	10,512	13,725	13,725	12,920	(805)	-5.87%
520375	FRINGE BENEFITS	0	0	0	0	0	1,440	1,440	
520400	HEALTH INSURANCE	291,574	315,436	360,856	430,897	430,897	460,566	29,669	6.89%
520420	HEALTH INSURANCE - RETIREES	66,507	72,039	81,605	116,947	109,631	106,757	(10,190)	-8.71%
520425	LIFE INSURANCE	6,244	6,620	7,828	7,611	7,611	1,656	(5,955)	-78.24%
530009	POLICE PENSION CONTRIBUTION	960,202	1,048,959	1,366,808	1,048,585	1,006,658	788,529	(260,056)	-24.80%
TOTAL EMP BENEFITS		1,379,865	1,505,115	1,869,790	1,667,376	1,618,036	1,418,788	(248,588)	-14.91%
CONTRACTUAL SERVICES									
530200	COMMUNICATIONS	9,875	7,344	6,180	780	500	780	0	0.00%
530380	CONSULTING SERVICES	22,000	0	310	0	0	0	0	
530385	ADMINISTRATIVE ADJUDICATION	22,996	19,973	16,312	27,812	16,800	21,705	(6,107)	-21.96%
530410	IT SUPPORT	5,574	4,105	623	5,600	4,624	5,600	0	0.00%
530430	ANIMAL CONTROL	2,997	4,020	2,660	3,700	1,600	3,700	0	0.00%
533100	MAINTENANCE OF EQUIPMENT	15,069	12,637	11,405	14,000	13,000	15,630	1,630	11.64%
533200	MAINTENANCE OF VEHICLES	54,773	36,717	42,668	45,263	45,167	45,263	0	0.00%
533600	MAINTENANCE OF BUILDINGS	0	0	0	0	0	4,340	4,340	
534100	TRAINING	9,418	12,631	15,721	15,500	15,000	17,560	2,060	13.29%
534150	TUITION REIMBURSEMENT	11,399	0	0	0	0	0	0	
534200	COMMUNITY SUPPORT SERVICES	8,064	10,322	21,618	28,785	28,785	28,535	(250)	-0.87%
534225	BADGE GRANT PROGRAMS	1,686	4,595	26,230	10,863	10,863	10,936	73	0.67%
534250	TRAVEL & MEETING	575	524	9,106	2,330	1,440	2,330	0	0.00%
534300	DUES & SUBSCRIPTIONS	5,448	5,763	5,551	5,453	5,400	6,978	1,525	27.97%
534350	PRINTING	2,852	4,147	5,951	5,640	4,589	5,640	0	0.00%
534400	MEDICAL & SCREENING	4,405	1,477	3,897	5,470	1,700	5,015	(455)	-8.32%
535300	ADVERTISING/LEGAL NOTICE	1,062	0	0	880	689	880	0	0.00%
535400	DAMAGE CLAIMS	(12,559)	850	9,314	0	0	0	0	
TOTAL CONTRACTUAL SERVICES		165,634	125,105	177,546	172,076	150,157	174,892	2,816	1.64%
COMMODITIES									
540100	OFFICE SUPPLIES	7,725	8,640	12,185	13,700	13,500	14,800	1,100	8.03%
540200	GAS & OIL	50,719	46,142	48,651	62,414	76,860	80,703	18,289	29.30%
540300	UNIFORMS SWORN PERSONNEL	29,883	27,815	22,516	27,000	27,000	27,000	0	0.00%
540310	UNIFORMS OTHER PERSONNEL	465	743	397	1,035	1,000	1,035	0	0.00%
540400	PRISONER CARE	1,562	1,896	1,675	2,150	2,422	2,608	458	21.30%
540600	OPERATING SUPPLIES/EQUIPMENT	37,694	35,742	44,611	49,263	49,000	47,083	(2,180)	-4.43%
540605	DUI EXPENDITURES	0	0	0	3,800	2,880	3,800	0	0.00%
540615	ARTICLE 36 SEIZURES	0	0	0	0	1,600	4,500	4,500	
540610	DRUG FORFEITURE EXPEND	0	0	9,539	6,000	5,500	6,000	0	0.00%
TOTAL COMMODITIES		128,048	120,978	139,574	165,362	179,762	187,529	22,167	13.41%
CAPITAL OUTLAY									
550500	BUILDING IMPROVEMENTS	0	0	0	0	0	10,000	10,000	
TOTAL CAPITAL IMPROVEMENTS		0	0	0	0	0	10,000	10,000	
TRANSFERS									
575013	TRSF TO CAP EQUIP FUND	0	18,510	102,503	105,143	105,143	115,695	10,552	10.04%
TOTAL POLICE DEPARTMENT		4,277,726	4,300,441	4,754,137	4,913,525	4,711,232	4,730,808	(182,717)	-3.72%

BUDGET SNAPSHOT

CATEGORY	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 PROJECTED	FY 2013 BUDGET
Personnel Services	\$ 2,100,282	\$ 2,292,301	\$ 2,304,643	\$ 2,286,007
Employee Benefits	\$ 1,273,021	\$ 1,120,025	\$ 1,153,019	\$ 1,093,476
Contractual Services	\$ 82,838	\$ 100,801	\$ 96,390	\$ 112,906
Commodities	\$ 55,952	\$ 65,679	\$ 58,900	\$ 59,467
Transfers	\$ 118,890	\$ 126,502	\$ 126,502	\$ 127,771
Total	\$ 3,630,983	\$ 3,705,308	\$ 3,739,454	\$ 3,679,627

DEPARTMENT DESCRIPTION

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

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

The Fire Department is a member of MABAS Division XI. MABAS, the Mutual Aid Box Alarm System, is a group of 7 fire departments in the River Forest region that work together to provide mutual aid for calls which cannot be handled by one department alone.

BUDGET ANALYSIS

The 2013 budget reflects an increase of \$33,574 for Salaries-Sworn in accordance with collectively bargained salary increases. The 2012 Overtime expense is projected to exceed the budgeted amount by \$75,000 due to departmental vacancies caused by injury and attrition; \$37,016 of this expense is offset by lower than budgeted salary projections due to vacancies.

A new line item for Building Maintenance has been added to the budget to account for repairs in the fire house. In 2013, \$8,500 is budgeted for repair of the apparatus ceiling and Fire Lieutenant office. Additionally, Maintenance of Vehicles is budgeted to increase by \$4,650 due to increases in the cost of maintaining an aging fleet as well as the cost to maintain the shared truck with Oak Park.

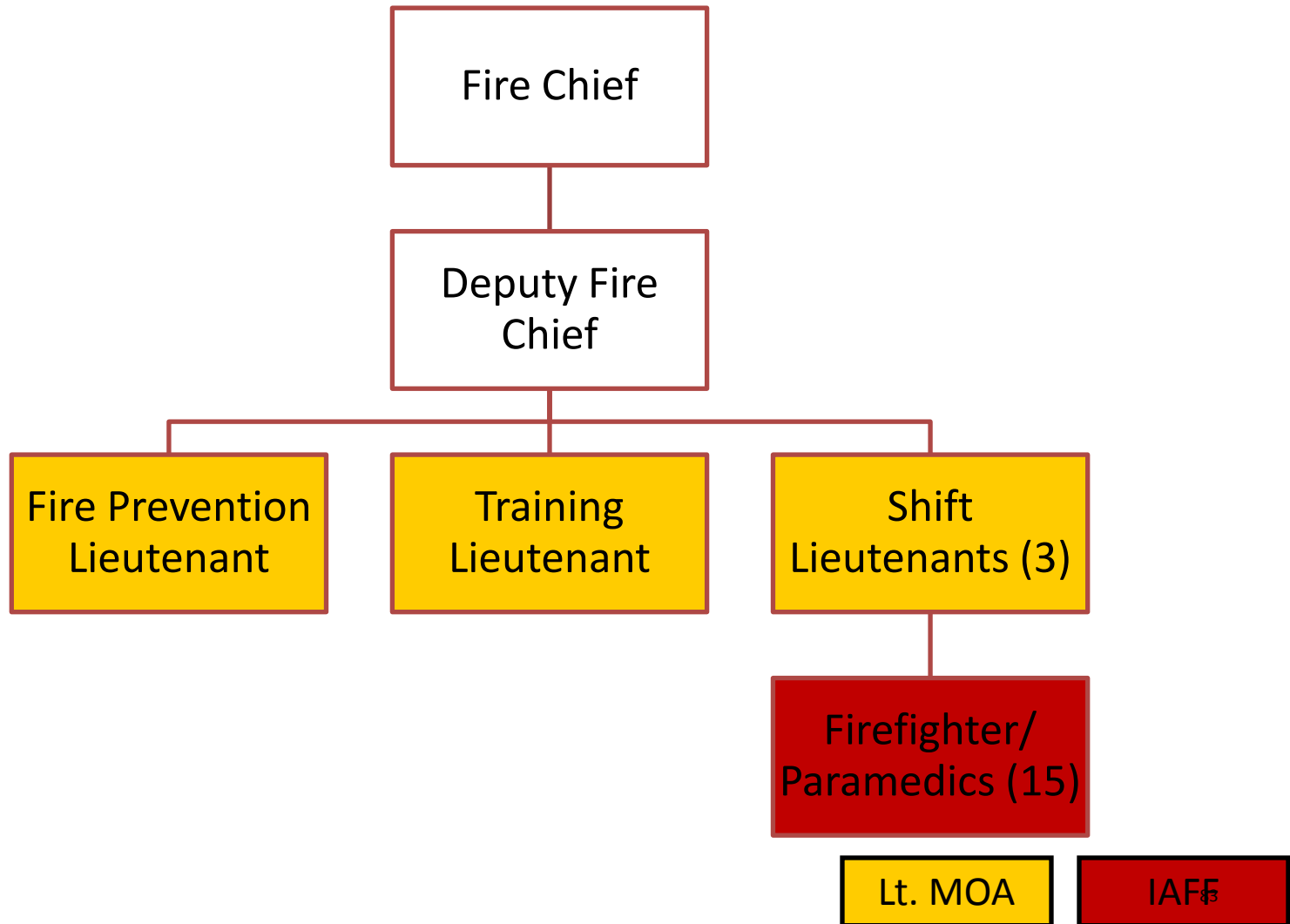
Training will recognize a slight increase with the indication of one firefighter retiring and sending a candidate to a fire academy. The federal government advises the Illinois Terrorism Task Force (ITTF) funding for training is being limited beginning in 2012. Additional training may be realized if the Department is successful in maintaining a healthy staff.

Gas and Oil is budgeted to decrease by \$4,747 due to changes in how fuel usage is allocated across departments.

PERSONNEL SUMMARY

	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2013 BUDGET
Sworn Officers	22	22	22
TOTAL FIRE FTEs	22	22	22

Fire Organizational Chart



LOOKING FORWARD: 2013 OBJECTIVES

Village Board Strategic Goal: Customer Service

1. Improve fire and safety awareness through increased public education in our schools.
2. Continue improvement in fire protection services to achieve a lower Insurance Services Office (ISO) Public Protection Risk rating. Upon accomplishment this will provide property owners the ability to reduce their costs for fire insurance throughout our community.
3. Develop a community survey on Fire Department performance from those that use our service. This brief survey will ask to evaluate our level of service and will assist the Fire Department in identifying ways to improve our performance.

Village Board Strategic Goal: Quality of Life

1. Improve public preparedness for all River Forest citizens with participation in Citizen Corp Council, to include Community Emergency Response Team (CERT) and Medical Reserve Corp (MRC). Assist in providing specialized training to our residents in fire suppression, disaster first aid, light search & rescue and communications.
2. Work with Police to develop a Citizen Fire & Police Academy.
3. Firefighter quality of life improvement with the upgrade of Self-Contained Breathing Apparatus (SCBA). This was part of FY 2012 goals but was placed on hold as the Village awaits a decision regarding grant funding and due to new NFPA requirements.

Village Board Strategic Goal: Performance & Efficiency

1. Improve Fire Prevention efficiency by utilizing new technology designed to streamline physical property inspections. This is determinant on funding for new programs and data resource equipment.
2. Advance all firefighters to level III certification through the Office of the State Fire Marshal & advance Lieutenants to Fire Officer II level.
3. Improve the examination process for initial eligibility and promotional advancement within the Fire Department.
4. Improve response times. Work closer with West Suburban Consolidated Dispatch Center in improving call processing times and work with Fire Officers on turn-out of apparatus. Streamline process with improvements to Mobile Data Computer (MDC) reporting.

REVIEWING THE YEAR: 2012 ACCOMPLISHMENTS

VILLIAGE BOARD STRATEGIC GOAL: PERFORMANCE & EFFICIENCY

GOALS	STATUS
Improve NIMS Compliance Through Education and Annual Reporting	Compliant as of 12/31/2011
Evaluate Statewide Response Protocols	On-going working with MABAS Division XI
Review and Implement Response Policies from Neighboring Communities and IRMA	Implemented Safety Officer and Bariatric Patient protocol
Review Current MABAS Division XI Policies	All current and updated
Investigate and Apply for Available Grants and Alternative Funding for Equipment	Applied for and received grants for ITTF training and Citizen Corp Council funding. Applied for DHS 'Assistance to Firefighter Grant' status pending.
Review Criteria for Class "A" Pumper	Pending for FY 2013
Establish an Equipment/Apparatus Committee	Pending for FY 2013

VILLIAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

GOALS	STATUS
Work Closer with the West Suburban Consolidated Dispatch Center to Improve Call Processing Times	Review monthly reports with supervisors and Director to ensure accurate data.
Work with Fire Officers on Turn-Out of Apparatus to Improve Response Times	Response reports are discussed and posted for internal review and efficiency.

PERFORMANCE MEASURES

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

MEASURES	GOAL	2012 1 ST – 3 RD QUARTERS*	2012 PROJECTION FOR YEAR END	FY 2013 GOAL
Maintain Fire / Rescue Quality Standard of high priority response times at 7 minutes or less.	99%	98.89%	98.90%	99%
Maintain Fire / Rescue Quality Standard of high priority response times at 5 minutes or less.	95%	93.35%	93.50%	95%
Customer complaints and/or public safety professional complaint of less than one percent of total call volume	<1%	0.00%	0.00%	<1%
Medical complaints filed by medical director and/or hospital personnel of less than one percent of total call volume	<1%	0.00%	0.00%	<1%
All commercial, multi-family, educational properties inspected once per year.	311	144	192	311

ACTIVITY MEASURES

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

Measure	2007	2008	2009	2010	2011
Fire Responses	121	112	98	119	90
Building Fires	31	28	27	31	36
Cooking related Fires	70	61	57	63	43
Other Fires	20	23	14	25	11
Emergency Medical Responses	858	874	828	902	888
Hazardous Conditions (no fire)	81	102	77	115	102
Service Calls	279	224	202	235	214
Good Intent Call	276	320	298	326	299
False Alarms	189	227	263	242	236
Severe Weather	26	1	0	0	5
Total Calls for Service	1,830	1,860	1,766	1,939	1,834
Patient Contacts	936	865	852	927	836
ALS	469	452	402	443	414
BLS	467	415	450	484	422
Refused Transport	269	253	236	260	201
Simultaneous Calls	410	502	418	569	304
Percent of Simultaneous Calls	23.50%	27.14%	23.11%	29.35%	16.58%
Average Response Time	4:36	4:31	4:18	4:24	4:04
Dollar Value of Property	\$4,078,481	\$81,836,145	\$31,661,570	\$38,471,752	\$9,772,900
Saved	\$3,857,475	\$81,760,225	\$31,541,282	\$38,177,098	\$9,409,836
Percent Saved	94.58%	99.91%	99.62%	99.23%	96.28%
Loss	\$221,006	\$75,920	\$120,288	\$294,654	\$363,064

01	GENERAL CORPORATE FUND	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 AUDITED ACTUAL	FY 11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 DEPT REQUEST	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
DIVISION 50 - FIRE DEPARTMENT									
PERSONAL SERVICES									
510100	SALARIES - SWORN	1,549,112	1,585,506	1,683,502	1,845,214	1,808,198	1,878,788	33,574	1.82%
511500	SPECIALIST PAY	98,535	104,742	105,554	112,942	110,762	113,434	492	0.44%
511600	HOLIDAY PAY	61,457	64,852	65,138	70,537	69,786	71,085	548	0.78%
511700	OVERTIME PAY	169,874	142,427	222,747	170,000	245,000	170,000	0	0.00%
511750	COMPENSATED ABSENCES-SEP	0	0	0	67,050	36,507	34,200	(32,850)	-48.99%
511800	EDUCATIONAL INCENTIVES	12,975	12,675	14,675	15,500	14,500	16,100	600	3.87%
511900	PERFORMANCE PAY	5,997	6,266	6,266	8,658	17,490	0	(8,658)	-100.00%
511950	INSURANCE REFUSAL REIM	0	1,075	2,400	2,400	2,400	2,400	0	0.00%
	TOTAL PERSONAL SERVICES	1,897,949	1,917,543	2,100,282	2,292,301	2,304,643	2,286,007	(6,294)	-0.27%
EMPLOYEE BENEFITS									
520100	ICMA RETIREMENT CONTRACT	4,768	4,768	5,449	6,947	6,947	7,301	354	5.10%
520325	MEDICARE	20,302	19,958	22,178	24,687	24,652	26,420	1,733	7.02%
520375	FRINGE BENEFITS	0	0	0	0	0	960	960	
520400	HEALTH INSURANCE	215,624	289,702	282,791	348,430	399,012	351,031	2,601	0.75%
520420	HEALTH INSURANCE - RETIREES	60,587	77,643	63,692	73,442	66,626	75,378	1,936	2.64%
520425	LIFE INSURANCE	5,174	4,862	6,014	5,676	1,342	1,254	(4,422)	-77.91%
530010	FIRE PENSION CONTRIBUTION	441,683	662,297	892,897	660,843	654,440	631,132	(29,711)	-4.50%
	TOTAL EMP BENEFITS	748,138	1,059,230	1,273,021	1,120,025	1,153,019	1,093,476	(26,549)	-2.37%
CONTRACTUAL SERVICES									
530200	COMMUNICATIONS	4,468	5,886	4,828	2,206	900	1,056	(1,150)	-52.13%
530370	PROFESSIONAL SERVICES	4,395	52,000	0	0	0	0	0	
530410	IT SUPPORT	967	1,310	845	1,400	600	1,320	(80)	-5.71%
533100	MAINTENANCE OF EQUIPMENT	6,699	7,255	6,391	9,000	10,731	8,880	(120)	-1.33%
533200	MAINTENANCE OF VEHICLES	24,855	29,305	36,420	32,600	37,056	37,250	4,650	14.26%
533300	MAINT OF OFFICE EQUIP	1,679	2,771	2,106	2,200	2,400	2,400	200	9.09%
533600	MAINTENANCE OF BUILDINGS	0	0	0	0	0	8,500	8,500	
534100	TRAINING	3,350	3,948	5,822	11,900	10,049	13,750	1,850	15.55%
534200	COMMUNITY SUPPORT SERVICES	13,100	10,000	15,119	15,750	15,000	15,300	(450)	-2.86%
534250	TRAVEL & MEETING	2,306	3,743	919	7,500	1,314	5,600	(1,900)	-25.33%
534300	DUES & SUBSCRIPTIONS	2,622	2,858	1,669	3,285	3,180	3,690	405	12.33%
534400	MEDICAL & SCREENING	7,480	12,287	8,719	14,960	15,160	15,160	200	1.34%
535400	DAMAGE CLAIMS	(1,223)	0	0	0	0	0	0	
	TOTAL CONTRACTUAL SERVICES	70,699	131,363	82,838	100,801	96,390	112,906	12,105	12.01%
COMMODITIES									
540100	OFFICE SUPPLIES	846	2,588	2,640	3,000	2,203	2,800	(200)	-6.67%
540200	GAS & OIL	15,948	10,858	13,640	17,764	12,397	13,017	(4,747)	-26.72%
540300	UNIFORMS SWORN PERSONNEL	16,085	7,009	17,688	18,915	18,500	17,850	(1,065)	-5.63%
540600	OPERATING SUPPLIES/EQUIPMENT	17,533	15,367	21,984	26,000	25,800	25,800	(200)	-0.77%
	TOTAL COMMODITIES	50,412	35,822	55,952	65,679	58,900	59,467	(6,212)	-9.46%
TRANSFERS									
575013	TRSF TO CAP EQUIP FUND	0	86,370	118,890	126,502	126,502	127,771	1,269	1.00%
	TOTAL FIRE DEPARTMENT	2,767,198	3,230,328	3,630,983	3,705,308	3,739,454	3,679,627	(25,681)	-0.69%

Public Works- Administration & Operations

BUDGET SNAPSHOT

CATEGORY	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 PROJECTED	FY 2013 BUDGET
Personnel Services	\$ 560,263	\$ 450,920	\$ 456,545	\$ 456,158
Employee Benefits	\$ 199,475	\$ 208,878	\$ 203,348	\$ 230,136
Contractual Services	\$ 378,736	\$ 529,205	\$ 504,812	\$ 482,820
Commodities	\$ 158,707	\$ 187,035	\$ 172,794	\$ 175,046
Transfers	\$ 103,729	\$ 99,051	\$ 99,051	\$ 94,622
Street Improvements	\$ 286,624	\$ 77,700	\$ 84,694	\$ 530,870
Total	\$ 1,687,534	\$ 1,552,789	\$ 1,521,244	\$ 1,969,652

DEPARTMENT DESCRIPTION

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

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

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

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

BUDGET ANALYSIS

The 2013 Budget includes the following:

Maintenance of Traffic Signals/Street Lights: The Budget reflects an \$83,444 decrease due to the completion of the LED Street Light Replacement project.

Tree Maintenance: The Budget reflects an increase of \$11,200 for injecting ash trees to combat the Emerald Ash Borer (EAB) and preserving the Village's ash tree population. This injection program occurs every other year.

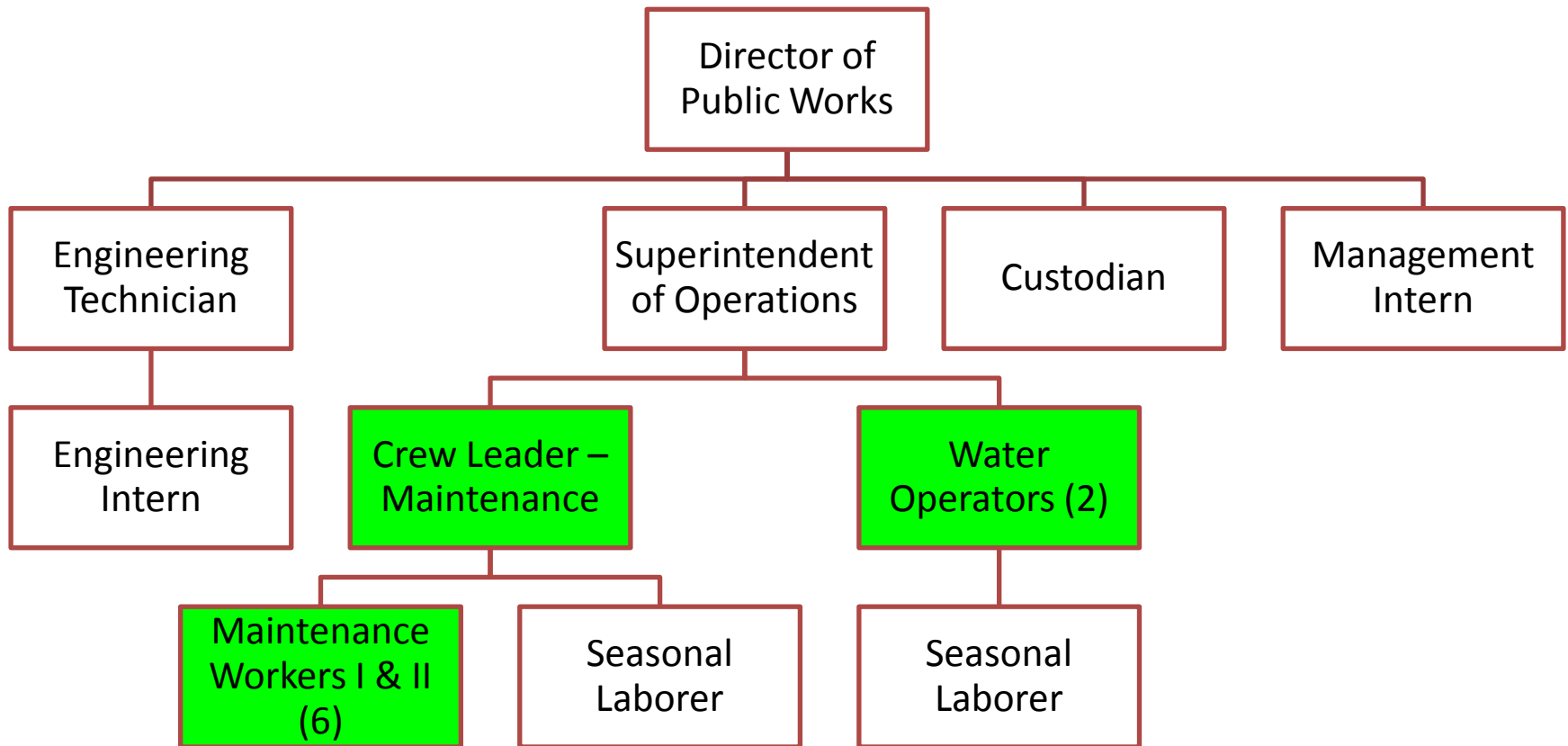
Maintenance of Buildings & Grounds: The Budget reflects an increase of \$16,300 for the installation of a gaging station for the Des Plaines River at the Lake Street bridge.

Capital Outlay- Alleys: The Budget reflects a \$530,870 expenditure for an Illinois Green Infrastructure Grant (IGIG) Program for Stormwater management. The Village's out of pocket cost for the project will be \$75,130. In addition to the IGIG project, a \$30,000 resurfacing project is proposed for the alley near Edgewood-Lake-Central (private property). This improvement project will utilize the Special Service Area process and a 50-50 cost share.

PERSONNEL SUMMARY

	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2013 BUDGET
TOTAL PUBLIC WORKS FTES	17	14	14

Public Works Organizational Chart



LOOKING FORWARD: 2013 OBJECTIVES

Village Board Strategic Goal: Performance & Efficiency

1. Install Technology to Monitor the Water Level on the Staff Gage on the Lake Street bridge over the Des Plaines River
2. Incorporate Mobile Data Stations for Operations, Engineering, and Water and Sewer Personnel
3. Continue to Explore Intergovernmental Opportunities for Procuring Services (Engineering and Operational)
4. Evaluate the Fall Leaf Collection Program and Explore Alternatives to Providing this Service More Efficiently and Cost Effectively

Village Board Strategic Goal: Quality of Life

1. Incorporate Alley Improvement Program into the Street Improvement Program, Eliminate Special Service Area Process and Associated Cost Share for Public Alley Improvements
2. Ensure that the Worst Condition Rated Sidewalk is Replaced Village-wide
3. Initiate a Multi-Year Program to Upgrade Lighting Beneath the Union Pacific Railroad Viaducts to Brighter and More Efficient LED Lighting
4. Subsequent to the approval of the Village's Letter of Map Revision (LOMR) Application to FEMA, Extend the Berm that Runs Along the North Side of Lake Street and River Oaks Drive
5. Resume Ash Tree Injections to Combat the Emerald Ash Borer for the Purpose of Preserving the Village's Ash Tree Population

Village Board Strategic Goal: Customer Service

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

Village Board Strategic Goal: Economic Development

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

REVIEWING THE YEAR: 2012 ACCOMPLISHMENTS

VILLIAGE BOARD STRATEGIC GOAL: PERFORMANCE & EFFICIENCY

GOALS	STATUS
Continue Water Meter Accuracy Testing and Replacement to Reduce Water Loss and Increase Revenues	In progress, inaccurate meters will continue to be replaced in 2012
Explore the Need for a Residential Meter Replacement Program for Meters Older than 20 Years	Completed, budgeted for meter replacements in FY 13
Conduct a Formal Water Rate Study	Completed Preliminary Alternatives Report, final report to be completed in early 2012
Perform Pump Station Improvements Recommended by the Efficiency Study	Removed from FY 12 budget due to revenue constraints, re-budget for FY 13
Enhance the Department's Safety Program Through Bi-Monthly Trainings, Best Practices, Expanded Light Duty Listing, and Development of a Written Behavior Observation Policy	Completed update of light duty listing, develop written behavior observation policy in early 2012

VILLIAGE BOARD STRATEGIC GOAL: QUALITY OF LIFE

GOALS	STATUS
Develop Village-wide Flood Response/Preparedness Plan	In progress, first draft to be completed in March 2012
Research and Purchase Necessary Equipment and Supplies for Flood Response	Completed and will be ongoing
Coordinate Flood Plan Efforts with Other Village Departments and the Citizen Corp Council	To be completed concurrent with development of Village-wide flood response plan
Become a member of the Community Rating System (CRS)	Completed the application process, formal acceptance expected in May 2012
Initiated annual water leak detection survey	Completed

VILLIAGE BOARD STRATEGIC GOAL: CUSTOMER SERVICE

GOAL	STATUS
Utilize Connect CTY to communicate timely information (water shutoffs, storm cleanups, etc.) to community	Completed - with assistance from Administration.
Storm damage cleanup	Completed, collected and disposed of household items damaged by basement flooding and removed tree debris

PERFORMANCE MEASURES

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

MEASURES	GOAL	2012 1 ST – 3 RD QUARTERS	2012 PROJECTION FOR YEAR END	FY 2013 GOAL
Complete Tree Trimming/Pruning Service Requests Within 5 Working Days	95%	100%	98%	95%
Complete Service Requests for Unclogging Blocked Catch Basins Within 5 Working Days	95%	100%	100%	98%
Percent of Hydrants Out of Service More than 10 Working Days	< 1%	0%	0%	0%
Replace Burned Out Traffic Signal Bulbs Within 4 Hours of Notification	99%	100%	100%	100%
Complete Service Requests for Patching Potholes Within 5 Working Days	95%	100%	100%	98%
Safety: Not More than 2 Employee Injuries Resulting in Lost Time	<= 2	4 YTD	4	2
Safety: Not More than 1 At-Fault Vehicle Accident	<= 1	0 YTD	1	1

ACTIVITY MEASURES

Projected through the end of the fiscal year.

Measure	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Street Sweeping (curb miles)	2,212	1,810	2,210	1,570	1950
Street Sweeping Loads	70	52	57	55	60
Sign Repairs / Fabrication	170	77	223	172	275
Sewer Jetting (lineal feet)	26,214	19,671	21,935	30,149	24,500
Catch Basin Cleaning	264	339	188	766	390
Leaf Removal Loads	430	368	452	441	425
Leaf Removal (Tons)	1,750	1,974	1,637	1,886	1,800
Street Salting (Tons)	1,626	865	643	1,012	1,025
Trees Trimmed	1,893	1,501	1,234	1,710	1,600
Trees Removed	130	140	79	104	100
Trees Planted	179	174	156	5	59
Watering Young Trees	705	320	156	5	59
Tree Surgery	7	3	1	1	3
Ash Injections	0	0	0	273	0
Backfilling Stump Holes	136	118	79	101	100
Dutch Elm Cases (Village)	33	45	33	32	30
Dutch Elm Cases (Private)	28	44	21	16	15

01	GENERAL CORPORATE FUND	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 AUDITED ACTUAL	FY 11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 DEPT REQUEST	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
DIVISION 60-01 - PUBLIC WORKS ADMINISTRATION & OPERATIONS									
PERSONAL SERVICES									
510200	SALARIES-REGULAR	630,765	519,057	462,579	367,882	368,000	381,430	13,548	3.68%
511500	CERTIFICATION PAY	5,385	4,275	7,170	6,550	7,500	7,500	950	14.50%
511700	OVERTIME	85,264	32,998	57,709	55,000	45,000	50,000	(5,000)	-9.09%
511900	PERFORMANCE PAY	12,252	10,570	9,218	5,321	11,045	0	(5,321)	-100.00%
511950	INSURANCE REFUSAL REIM	0	1,650	1,620	0	0	0	0	
513000	SALARIES - PART-TIME	6,817	0	21,967	16,167	25,000	17,228	1,061	6.56%
TOTAL PERSONAL SERVICES		740,483	568,550	560,263	450,920	456,545	456,158	5,238	1.16%
EMPLOYEE BENEFITS									
520100	ICMA RETIREMENT CONTRIB	2,724	2,724	0	0	0	0	0	
520320	FICA	44,942	34,526	34,259	28,091	25,403	28,128	37	0.13%
520325	MEDICARE	10,622	8,180	8,012	6,570	5,978	6,590	20	0.30%
520330	IMRF	49,203	41,423	50,141	46,309	41,783	61,306	14,997	32.38%
520375	FRINGE BENEFITS	0	0	1,200	2,160	2,160	2,688	528	24.44%
520400	HEALTH INSURANCE	83,957	82,813	90,007	109,192	110,299	116,395	7,203	6.60%
520420	HEALTH INSURANCE - RETIREES	5,073	10,021	14,693	15,756	17,461	14,843	(913)	-5.79%
520425	LIFE INSURANCE	1,516	1,172	1,163	800	264	186	(614)	-76.75%
TOTAL EMP BENEFITS		198,039	180,859	199,475	208,878	203,348	230,136	21,258	10.18%
CONTRACTUAL SERVICES									
530200	COMMUNICATIONS	8,248	7,349	5,652	250	1,750	2,590	2,340	936.00%
530380	CONSULTING SERVICES	761	0	275	21,000	0	15,000	(6,000)	-28.57%
530410	IT SUPPORT	2,700	2,700	3,320	2,500	2,500	2,500	0	0.00%
530500	CUSTODIAL SERVICE	2,650	0	0	0	0	0	0	
531300	INSPECTIONS	45,260	12,309	64,087	0	0	0	0	
531310	JULIE PARTICIPATION	437	390	828	386	149	450	64	16.58%
533100	MAINTENANCE OF EQUIPMENT	5,077	673	1,125	1,000	1,000	1,000	0	0.00%
533200	MAINTENANCE OF VEHICLES	18,182	18,278	10,513	13,750	13,750	15,900	2,150	15.64%
533400	MAINT OF TRAFFIC/STREET LIGHTS	53,873	20,949	36,255	123,204	128,000	39,760	(83,444)	-67.73%
533550	MAINTENANCE OF TREES	73,407	40,664	38,268	38,250	40,101	49,450	11,200	29.28%
533600	MAINTENANCE OF BUILDINGS	23,351	15,042	33,600	32,770	30,000	49,070	16,300	49.74%
533610	MAINTENANCE OF SIDEWALK	42,988	38,399	35,108	40,200	44,125	37,500	(2,700)	-6.72%
533620	MAINTENANCE OF STREETS	255	0	0	101,000	87,237	117,000	16,000	15.84%
534100	TRAINING	937	460	540	2,700	1,500	2,450	(250)	-9.26%
534250	TRAVEL & MEETING	4,798	478	2,161	3,240	2,500	5,440	2,200	67.90%
534300	DUES & SUBSCRIPTIONS	2,343	2,262	3,119	2,345	2,100	2,100	(245)	-10.45%
534400	MEDICAL & SCREENING	1,088	347	704	1,360	1,100	1,110	(250)	-18.38%
535300	ADVERTISING/LEGAL NOTICE	1,246	547	573	250	0	500	250	100.00%
535350	DUMPING FEES	109,904	79,466	57,962	67,000	70,000	67,000	0	0.00%
535400	DAMAGE CLAIMS	(7,352)	17,489	23,434	30,000	35,000	30,000	0	0.00%
535450	STREET LIGHT ELECTRICITY	57,693	56,742	61,212	48,000	44,000	44,000	(4,000)	-8.33%
TOTAL CONTRACTUAL SERVICES		447,846	314,544	378,736	529,205	504,812	482,820	(46,385)	-8.77%
COMMODITIES									
540100	OFFICE SUPPLIES	4,304	2,756	2,756	2,250	1,200	3,600	1,350	60.00%
540200	GAS & OIL	41,913	30,154	34,206	43,775	33,034	34,686	(9,089)	-20.76%
540310	UNIFORMS	6,042	1,497	4,340	5,825	5,100	5,350	(475)	-8.15%
540500	VEHICLE PARTS	9,455	6,042	11,507	17,000	16,500	11,500	(5,500)	-32.35%
540600	OPERATING SUPPLIES/EQUIPMENT	56,642	31,895	32,360	45,860	45,860	43,560	(2,300)	-5.02%
540800	TREES	24,561	5,707	9,291	9,475	8,250	8,250	(1,225)	-12.93%
542100	SNOW & ICE CONTROL	69,271	50,097	64,247	62,850	62,850	68,100	5,250	8.35%
TOTAL COMMODITIES		212,188	128,148	158,707	187,035	172,794	175,046	(11,989)	-6.41%
TRANSFERS									
575013	TRSF TO CAP EQUIP FUND	0	54,207	103,729	99,051	99,051	94,622	(4,429)	-4.47%
TOTAL OPERATIONS		1,598,556	1,246,308	1,400,910	1,475,089	1,436,550	1,438,782	(36,307)	-2.46%
DIVISION 60-07 - STREET IMPROVEMENT PROJECTS									
CONTRACTUAL SERVICES									
533620	MAINTENANCE OF STREETS	174,433	52,658	231,699	77,700	84,694	0	(77,700)	-100.00%
TOTAL CONTRACTUAL SERVICES		174,433	52,658	231,699	77,700	84,694	0	(77,700)	-100.00%
CAPITAL OUTLAY									
551200	STREET IMPROVEMENTS	322,469	197,877	54,925	0	0	0	0	
551250	ALLEY IMPROVEMENTS	0	0	0	0	0	530,870	530,870	
TOTAL CAPITAL IMPROVEMENTS		322,469	197,877	54,925	0	0	530,870	530,870	
TOTAL PW DEPT EXPENSE		2,095,458	1,496,843	1,687,534	1,552,789	1,521,244	1,969,652	436,502	28.11%

Public Works Department- Sanitation

BUDGET SNAPSHOT

CATEGORY	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 PROJECTED	FY 2013 BUDGET
Personnel Services	\$ 0	\$ 0	\$0	\$0
Employee Benefits	\$ 0	\$ 0	\$0	\$0
Contractual Services	\$ 815,146	\$ 846,289	\$842,750	\$865,928
Commodities	\$ 2,000	\$ 2,000	\$4,900	\$2,000
Transfers	\$ 0	\$ 0	\$0	\$0
Total	\$ 817,146	\$ 848,289	\$847,650	\$867,928

DEPARTMENT DESCRIPTION

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

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

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

BUDGET ANALYSIS

The Budget includes a \$19,639 increase, which equates to 2.32%, for the Roy Strom Refuse Removal contract per the Consumer Price Index.

PERSONNEL SUMMARY

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

01	GENERAL CORPORATE FUND	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 AUDITED ACTUAL	FY 11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 DEPT REQUEST	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
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DIVISION 60-05 - PUBLIC WORKS - SANITATION

CONTRACTUAL SERVICES									
535500	COLLECTION & DISPOSAL	869,371	825,362	815,146	846,289	842,750	865,928	19,639	2.32%
	TOTAL CONTRACTUAL SERVICES	869,371	825,362	815,146	846,289	842,750	865,928	19,639	2.32%
COMMODITIES									
540600	OPERATING SUPPLIES	2,534	1,278	2,000	2,000	4,900	2,000	0	0.00%
540630	REFUSE & BULK ITEM STICKERS	15,217	0	0	0	0	0	0	
	TOTAL COMMODITIES	17,751	1,278	2,000	2,000	4,900	2,000	0	0.00%
	TOTAL PW - SANITATION	887,122	826,640	817,146	848,289	847,650	867,928	19,639	2.32%

Water and Sewer Fund

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

Public Works Department- Water & Sewer

BUDGET SNAPSHOT

CATEGORY	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 PROJECTED	FY 2013 BUDGET
Personnel Services	\$ 501,155	\$ 558,347	\$ 565,567	\$ 573,332
Employee Benefits	\$ 281,820	\$ 245,048	\$ 238,090	\$ 272,663
Contractual Services	\$ 547,223	\$ 732,174	\$ 688,174	\$ 375,547
Commodities	\$ 1,075,830	\$ 1,105,180	\$ 1,155,621	\$ 1,336,579
Depreciation	\$ 167,171	\$ 171,190	\$ 157,000	\$ 158,000
Capital Outlay	\$ 19,828	\$ 170,000	\$ 155,562	\$ 543,700
Debt Service	\$ 46,567	\$ 178,355	\$ 178,355	\$ 179,305
Transfers	\$ 0	\$ 51,529	\$ 51,529	\$ 54,089
Total	\$ 2,639,594	\$ 3,211,823	\$ 3,189,898	\$ 3,493,215

DEPARTMENT DESCRIPTION

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

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

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

BUDGET ANALYSIS

The following highlights ongoing and new project initiatives in the 2013 Budget:

Consulting Services: This line item has been reduced by \$33,000 and includes engineering consulting services for improvements recommended in the Pump Station Efficiency Study completed in 2010.

Hydrant Maintenance: This line item includes \$15,000 for the replacement of three malfunctioning hydrants and \$10,000 for the first phase of a multi-year program to repaint fire hydrants – many of which contain lead-based paint.

Water from Chicago: Effective January 1, 2012, the City of Chicago increased water rates by 25%. This is the first of four rate increases and the budget reflects this first increase accordingly. The budget also reflects a 3% decrease in the amount of water purchased from the City of Chicago due to an observed trend of decreased water consumption in 2011. Factors contributing to this trend include a tighter water distribution system, conservation, and climate conditions (temperature and precipitation). Chicago's water rate increase, in conjunction with a projected decrease in consumption, results in an estimated increase of \$246,002.

Capital Improvements: The following capital improvement projects are included in the 2013 Budget:

- a. Pump Station Efficiency Improvements – This project involves improvements to the Pump Station and components of the water distribution system housed in the Pump Station that were recommendations of the Pump Station Efficiency Study completed in 2010 (project cost \$68,500).
- b. Sewer Relining & Repair - Reline combined sewer mains that are showing signs of failing (project cost \$85,000 + \$15,000 for miscellaneous sewer main repairs).
- c. Washington Boulevard Water Main – This project involves the elimination of one unnecessary 4-inch water main on the north side of the 7600 block of Washington Boulevard and installing a ductile iron 8-inch water main on the south side of the same block that will replace an existing 4-inch water main (project cost \$120,000).
- d. Water Meter Replacement – Replace approximately 110 Village-owned commercial and residential water meters that are currently more than twenty years old (project cost \$24,000).
- e. Street Improvements - This project involves the replacement of catch basins, manholes, and curb/gutters associated with the Street Improvement Project (project cost \$231,200).

PERSONNEL SUMMARY

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

LOOKING FORWARD: 2013 OBJECTIVES

2013 Objectives for the Water and Sewer Fund are included with the Public Works Administration and Operations Objectives.

REVIEWING THE YEAR: 2012 ACCOMPLISHMENTS

2012 Accomplishments for the Water and Sewer Fund are included with the Public Works Administration and Operations Accomplishments.

PERFORMANCE MEASURES

Performance Measures for the Water and Sewer Fund are included with the Public Works Administration and Operations Performance Measures.

ACTIVITY MEASURES

Projected through the end of the fiscal year.

Measure	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Water Pumped To Residents (million gallons)	627.38	554.12	514.78	541.25	506
Daily High (million gallons)	2.15	1.86	1.76	1.85	1.91
Daily Low (million gallons)	1.39	1.25	1.13	1.2	1.24
Daily Average (million gallons)	1.7	1.52	1.41	1.51	1.54
Meters Installed	243	1144	295	33	47
Service Calls	724	1604	1183	1532	1261
Water Main Breaks	6	9	5	9	9
Service Line Breaks	10	15	5	12	7
Exercised Valves	181	110	353	246	250
JULIE Locates	0	73	661	945	1075

02	WATER AND SEWER FUND	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 AUDITED ACTUAL	FY 11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 DEPT REQUEST	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
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REVENUES

LICENSES AND PERMITS									
422360	PERMIT FEES	47,322	43,573	37,245	34,000	36,300	0	(34,000)	-100.00%
CHARGES FOR SERVICES									
433100	WATER SALES	1,966,274	1,939,846	2,149,931	2,347,385	2,253,518	2,352,834	5,449	0.23%
433150	SEWER CHARGE	228,952	228,151	348,789	493,030	484,308	850,251	357,221	72.45%
433160	PENALTIES ON WATER CHARGES	0	0	4,130	40,000	18,282	22,000	(18,000)	-45.00%
433515	NSF FEES	50	0	0	0	0	0	0	
		<u>2,195,276</u>	<u>2,167,997</u>	<u>2,502,850</u>	<u>2,880,415</u>	<u>2,756,108</u>	<u>3,225,085</u>	<u>344,670</u>	<u>11.97%</u>
INTEREST									
455100	INTEREST EARNED	(9,946)	16,699	9,585	10,900	5,000	4,000	(6,900)	-63.30%
455200	NET CHANGE IN FAIR VALUE	2,304	762	(3,324)	0	(750)	0		
		<u>(7,642)</u>	<u>17,461</u>	<u>6,261</u>	<u>10,900</u>	<u>4,250</u>	<u>4,000</u>	<u>(6,900)</u>	<u>-63.30%</u>
MISCELLANEOUS									
466410	MISCELLANEOUS REVENUE	4,120	998	9,749	1,000	1,500	1,500	500	
466100	SALE OF PROPERTY	0	0	13,500	0	0	0	0	
466580	SALE OF METERS	9,143	5,142	3,244	3,000	7,000	3,000	0	0.00%
		<u>13,263</u>	<u>6,140</u>	<u>26,493</u>	<u>4,000</u>	<u>8,500</u>	<u>4,500</u>	<u>500</u>	<u>12.50%</u>
TOTAL REVENUE WATER/SEWER FUND		<u>2,248,219</u>	<u>2,235,171</u>	<u>2,572,849</u>	<u>2,929,315</u>	<u>2,805,158</u>	<u>3,233,585</u>	<u>338,270</u>	<u>11.55%</u>

02	WATER AND SEWER FUND	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 AUDITED ACTUAL	FY 11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 DEPT REQUEST	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
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EXPENDITURES

DIVISION 60-06 - WATER/SEWER OPERATIONS

PERSONAL SERVICES

510200	SALARIES - REGULAR	469,604	466,482	468,899	511,324	513,542	536,022	24,698	4.83%
511500	SPECIALIST PAY	970	5,050	120	0	0	0	0	
511700	OVERTIME	16,687	14,347	14,431	16,000	14,000	14,500	(1,500)	-9.38%
511900	PERFORMANCE PAY	5,711	7,693	7,918	8,018	17,050	0	(8,018)	-100.00%
511950	INSURANCE REFUSAL REIMB	0	45	180	180	375	450	270	150.00%
513000	PART-TIME SALARIES	29,424	15,289	9,607	22,825	20,600	22,360	(465)	-2.04%
TOTAL PERSONAL SERVICES		522,396	508,906	501,155	558,347	565,567	573,332	14,985	2.68%

EMPLOYEE BENEFITS

520100	ICMA RETIREMENT CONTRIBUTION	2,724	2,724	0	0	0	0	0	
520320	FICA	33,654	30,774	30,275	34,737	33,328	35,809	1,072	3.09%
520325	MEDICARE	8,011	7,319	7,102	8,146	7,849	8,411	265	3.25%
520330	IMRF	34,262	36,872	43,896	57,342	53,794	78,396	21,054	36.72%
520331	IMRF-NET PENSION OBLIGATION	0	0	22,489	0	0	0	0	
520375	FRINGE BENEFITS	0	0	0	1,920	1,920	2,496	576	30.00%
520400	HEALTH INSURANCE	89,358	105,603	106,922	137,609	135,913	142,528	4,919	3.57%
520420	HEALTH INSURANCE - RETIREES	3,718	3,771	4,249	4,288	4,986	4,732	444	10.35%
520421	OPEB-OTHER POST EMP BENEFITS	0	0	65,745	0	0	0	0	
520425	LIFE INSURANCE	1,242	1,099	1,142	1,006	300	291	(715)	-71.07%
TOTAL EMPLOYEE BENEFITS		172,969	188,162	281,820	245,048	238,090	272,663	27,615	11.27%

CONTRACTUAL SERVICES

530100	ELECTRICITY	48,381	48,166	50,272	47,000	40,000	40,000	(7,000)	-14.89%
530200	COMMUNICATIONS	5,229	6,055	5,532	7,200	3,700	5,280	(1,920)	-26.67%
530300	AUDITING SERVICES	8,000	8,379	9,499	9,865	9,750	10,140	275	2.79%
530380	CONSULTING SERVICES	761	38,749	30,296	64,000	65,050	31,000	(33,000)	-51.56%
530384	BOND ISSUANCE COSTS	42,530	0	0	0	0	0	0	
530410	IT SUPPORT	10,132	8,184	9,758	16,278	15,780	16,551	273	1.68%
531300	INSPECTIONS	24,270	17,405	20,590	21,260	17,500	1,980	(19,280)	-90.69%
531310	JULIE PARTICIPATION	1,021	857	1,699	901	347	1,050	149	16.54%
532100	BANK FEES	1,794	4,858	4,521	4,152	5,833	8,564	4,412	106.26%
532200	LIABILITY INSURANCE	30,622	30,812	29,712	32,296	29,919	28,723	(3,573)	-11.06%
533050	WATER SYSTEM MAINTENANCE	240,505	181,134	90,541	60,320	90,735	73,500	13,180	21.85%
533055	HYDRANT MAINTENANCE	0	0	68,625	30,000	28,708	25,000	(5,000)	-16.67%
533200	MAINTENANCE OF VEHICLES	613	2,074	14,174	5,000	2,500	5,000	0	0.00%
533300	MAINT OF OFFICE EQUIPMENT	0	0	0	250	250	250	0	0.00%
533600	MAINTENANCE OF BUILDINGS	14,482	5,298	17,474	10,370	7,000	8,620	(1,750)	-16.88%
533620	MAINTENANCE OF STREETS	490	8,000	8,216	228,350	194,992	6,000	(222,350)	-97.37%
533630	OVERHEAD SEWER PROGRAM	7,951	40,275	49,806	56,500	74,000	67,000	10,500	18.58%
533640	SEWER/CATCH BASIN REPAIR	254,277	181,110	86,420	96,625	70,000	5,000	(91,625)	-94.83%
534100	TRAINING	650	125	565	2,650	1,650	2,350	(300)	-11.32%
534250	TRAVEL & MEETING	622	437	849	2,720	1,700	2,830	110	4.04%
534300	DUES & SUBSCRIPTIONS	587	872	748	940	850	840	(100)	-10.64%
534350	PRINTING	1,497	1,727	947	5,257	3,400	7,229	1,972	37.51%
534400	MEDICAL & SCREENING	780	167	411	600	300	850	250	41.67%
534480	WATER TESTING	5,745	1,780	1,490	3,640	2,500	4,290	650	17.86%
535300	ADVERTISING/LEGAL NOTICES	810	177	694	500	385	500	0	0.00%
535350	DUMPING FEES	23,513	19,878	33,956	23,000	18,000	20,000	(3,000)	-13.04%
535400	DAMAGE CLAIMS	2,540	445	10,428	2,500	3,325	3,000	500	20.00%
TOTAL CONTRACTUAL SERVICES		727,802	606,964	547,223	732,174	688,174	375,547	(356,627)	-151.82%

02	WATER AND SEWER FUND	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 AUDITED ACTUAL	FY 11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 DEPT REQUEST	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
COMMODITIES									
540100	OFFICE SUPPLIES	530	79	1,695	1,500	1,210	3,100	1,600	106.67%
540200	GAS & OIL	10,352	9,346	10,624	10,461	14,711	15,446	4,985	47.65%
540310	UNIFORMS	1,272	465	1,292	1,425	1,200	1,475	50	3.51%
540500	VEHICLE PARTS	12,446	4,068	2,755	6,000	8,000	6,000	0	0.00%
540600	OPERATING SUPPLIES/EQUIPMENT	47,136	30,915	33,615	56,200	51,000	32,900	(23,300)	-41.46%
541300	POSTAGE	3,040	3,525	4,859	5,596	4,500	7,658	2,062	36.85%
542200	WATER FROM CHICAGO	791,774	880,312	1,020,990	1,023,998	1,075,000	1,270,000	246,002	24.02%
TOTAL COMMODITIES		866,550	928,710	1,075,830	1,105,180	1,155,621	1,336,579	231,399	-79.98%
DEPRECIATION/GAIN/LOSS									
550010	DEPRECIATION	155,266	151,595	155,998	171,190	157,000	158,000	(13,190)	-7.70%
550050	GAIN/LOSS ON DISPOSAL	9,491	21,496	11,173	0	0	0	0	
TOTAL DEPRECIATION/GAIN/LOSS		164,757	173,091	167,171	171,190	157,000	158,000	(13,190)	-108.40%
CAPITAL OUTLAY									
550500	BUILDING IMPROVEMENTS	0	0	0	0	0	68,500	68,500	
551150	SEWER SYSTEM IMPROVEMENTS	0	0	0	0	0	100,000	100,000	
551300	WATER SYSTEM IMPROVEMENTS	0	354,935	1,453	170,000	155,562	120,000	(50,000)	-29.41%
551400	METER REPLACEMENT PROGRAM	0	46,450	0	0	0	24,000	24,000	
559100	STREET IMPROVEMENTS	0	0	18,375	0	0	231,200	231,200	0.00%
TOTAL CAPITAL OUTLAY		0	401,385	19,828	170,000	155,562	543,700	373,700	219.82%
DEBT SERVICE/UNCOLLECTIBLE									
560070	2008B ALT REV - PRINCIPAL	0	0	0	135,000	135,000	140,000	5,000	3.70%
560071	2008B ALT REV - INTEREST	0	44,757	46,567	43,355	43,355	39,305	(4,050)	-9.34%
TOTAL DEBT SERVICE		0	44,757	46,567	178,355	178,355	179,305	950	0.53%
TRANSFERS									
575013	TRSF TO CAP EQUIP FUND	0	0	0	51,529	51,529	54,089	2,560	4.97%
TOTAL TRANSFERS		0	0	0	51,529	51,529	54,089	2,560	4.97%
TOTAL WATER AND SEWER		2,454,474	2,851,975	2,639,594	3,211,823	3,189,898	3,493,215	281,392	9.51%

VILLAGE OF RIVER FOREST, ILLINOIS
WATER AND SEWER FUND THREE-YEAR PROJECTIONS
FISCAL YEAR 2013 BUDGET

	2011	2012	2012	2013	2014	2015
	Actual	Budget	Estimated	Budgeted	Projected	Projected
REVENUES						
Permit Fees	37,245	34,000	36,300	-	-	-
Water Sales	2,149,931	2,347,385	2,253,518	2,352,834	2,669,534	2,979,134
Sewer Sales	348,789	493,030	484,308	850,251	936,381	1,008,951
Penalties on Water	4,130	40,000	18,282	22,000	24,200	26,620
Interest	9,585	10,900	5,000	4,000	2,500	2,500
Net (Gain) Loss on Investments	(3,324)	-	(750)	-	-	-
Miscellaneous	9,749	1,000	1,500	1,500	1,500	1,500
Sale of Meters	3,244	3,000	7,000	3,000	3,000	3,000
Sale of Property	13,500					
TOTAL REVENUES	2,572,849	2,929,315	2,805,158	3,233,585	3,637,115	4,021,705
EXPENSES						
Personnel Services	501,155	558,347	565,567	573,332	584,790	596,476
Benefits	281,820	245,048	238,090	272,663	297,473	327,706
Contractual Services	547,223	732,174	688,174	375,547	384,494	393,721
Commodities	1,075,830	1,105,180	1,155,621	1,336,579	1,528,411	1,748,844
Debt Service	46,567	178,355	178,355	179,305	179,605	180,255
Transfer to CERF	-	51,529	51,529	54,089	55,171	56,274
Depreciation	167,171	171,190	157,000	158,000	161,160	164,383
Total Operating Expenses	2,619,766	3,041,823	3,034,336	2,949,515	3,191,103	3,467,659
Capital Outlay	19,828	170,000	155,562	543,700	702,125	527,460
TOTAL EXPENSES	2,639,594	3,211,823	3,189,898	3,493,215	3,893,228	3,995,119
Revenues over Operating Expenses	(46,917)	(112,508)	(229,178)	284,070	446,013	554,046
Revenue over Expenses excluding Depreciation (non-cash)	100,426	(111,318)	(227,740)	(101,630)	(94,952)	190,969
Operating Reserve	983,498	872,180	755,758	654,128	559,176	750,145
Operating Reserve as a % of Operating Expenses	32.33%	29.57%	25.62%	20.50%	16.13%	21.63%
Target Operating Reserve (25% of Subsequent Year Operating Expenses)	760,456	737,379	737,379	797,776	866,915	866,915
Excess (Deficiency)	223,042	134,801	18,379	(143,648)	(307,739)	(116,770)

Debt Service Fund

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

Debt Service Fund

BUDGET SNAPSHOT

REVENUES			
FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 PROJECTED	FY 2013 BUDGET
\$ 201,001	\$ 227,733	\$ 289,152	\$ 224,364

EXPENDITURES (INCLUDING TRANSFERS)			
FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 PROJECTED	FY 2013 BUDGET
\$ 484,605	\$ 223,066	\$ 221,281	\$ 222,431

FUND BALANCE		
April 30, 2011 ACTUAL	April 30, 2012 PROJECTED	April 30, 2013 PROJECTED
\$57,289	\$125,160	\$127,093

DESCRIPTION

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

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

BUDGET ANALYSIS

Principal and interest expenditures remain fairly flat. Total outstanding general obligation debt as of April 30, 2012 was \$890,000. A full schedule of debt service accompanies this budget.

LEGAL DEBT MARGIN

Assessed Valuation – 2010	\$704,269,535
Legal Debt Limit – 8.625% of Assessed Valuation	\$ 60,743,247
Amount of Debt Applicable to Limit	<u>890,000</u>
Legal Debt Margin	<u>\$ 59,853,247</u>

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

05	DEBT SERVICE FUND	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 AUDITED ACTUAL	FY 11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 DEPT REQUEST	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
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REVENUES

TAXES

411000	PRIOR YR PROP TAXES	90,352	132,286	99,084	112,768	173,029	108,355	(4,413)	-3.91%
411006	CURRENT YEAR PROP TAXES	69,634	124,193	101,438	114,925	116,086	115,989	1,064	0.93%
	TOTAL PROPERTY TAXES	159,986	256,479	200,522	227,693	289,115	224,344	(3,349)	-1.47%

INTEREST

455100	INTEREST EARNED	4,236	4,130	479	40	37	20	(20)	-50.00%
455300	INTEREST - PROP TAXES	65	35	0	0	0	0	0	
	TOTAL INTEREST	4,301	4,165	479	40	37	20	(20)	-50.00%

OTHER FINANCING SOURCES

487090	BOND PROCEEDS	1,003,793	0	0	0	0	0	0	
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TOTAL REVENUES

1,168,080	260,644	201,001	227,733	289,152	224,364	(3,369)	-1.48%
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EXPENDITURES

CONTRACTUAL SERVICES

532100	BANK FEES	1,020	885	885	1,950	885	1,500	(450)	-23.08%
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DEBT SERVICE

560020	2005 GO BOND PRIN (LIBRARY)	35,000	40,000	40,000	40,000	40,000	40,000	0	0.00%
560021	2005 GO BOND INT (LIBRARY)	2,700	15,953	14,432	12,913	12,193	11,353	(1,560)	-12.08%
560060	2008A GO BOND PRIN (SIP)	135,000	135,000	140,000	145,000	145,000	150,000	5,000	3.45%
560061	2008A GO BOND INT (SIP)	17,282	27,913	26,353	23,203	23,203	19,578	(3,625)	-15.62%
	TOTAL DEBT SERVICE	189,982	218,866	220,785	221,116	220,396	220,931	(185)	-0.08%

TRANSFERS

575001	TRANSFER TO GENERAL FUND	496,902	250,535	262,935	0	0	0	0	
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TOTAL EXPENDITURES

687,904	470,286	484,605	223,066	221,281	222,431	(635)	-0.28%
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Debt Service Schedules

PRINCIPAL AND INTEREST PAYMENTS

Tax Levy Year	General Obligation Series 2005	General Obligation Series 2008	Total
2011	51,353	169,578	220,931
2012	54,753	165,453	220,206
2013	52,885	165,953	218,838
2014	51,018	165,760	216,778
2015	54,150		54,150
2016	52,076		52,076
	<u>\$ 316,235</u>	<u>\$ 666,744</u>	<u>\$ 982,979</u>

Debt Service Schedules

2005 General Obligation Bonds (Library Improvement Bonds)

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

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due On			
	Principal	Interest	Totals	Jun 1	Amount	Dec 1	Amount
2011	40,000	11,353	51,353	2012	5,677	2012	5,677
2012	45,000	9,753	54,753	2013	4,877	2013	4,877
2013	45,000	7,885	52,885	2014	3,943	2014	3,943
2014	45,000	6,018	51,018	2015	3,009	2015	3,009
2015	50,000	4,150	54,150	2016	2,075	2016	2,075
2016	50,000	2,076	52,076	2017	1,036	2017	1,036
	<u>\$ 275,000</u>	<u>\$ 41,235</u>	<u>\$ 316,235</u>		<u>\$ 20,617</u>		<u>\$ 20,617</u>

Debt Service Schedules

2008A General Obligation Bonds (Street Improvement Bonds)

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

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due On			
	Principal	Interest	Totals	Jun 1	Amount	Dec 1	Amount
2011	150,000	19,578	169,578	2012	9,789	2012	9,789
2012	150,000	15,453	165,453	2013	7,726	2013	7,727
2013	155,000	10,953	165,953	2014	5,477	2014	5,476
2014	160,000	5,760	165,760	2017	2,880	2017	2,880
	<u>\$ 615,000</u>	<u>\$ 51,744</u>	<u>\$ 666,744</u>		<u>\$ 25,872</u>		<u>\$ 25,872</u>

Debt Service Schedules

2008B General Obligation Bonds (Water and Sewer Bonds)

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

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Bond Numbers	Tax Levy			Interest Due On			
		Principal	Interest	Totals	Jun 1	Amount	Dec 1	Amount
2011		140,000	38,805	178,805	2012	19,403	2012	19,402
2012		145,000	34,605	179,605	2013	17,302	2013	17,303
2013		150,000	30,255	180,255	2014	15,128	2014	15,127
2014		155,000	25,230	180,230	2015	12,615	2015	12,615
2015		160,000	19,650	179,650	2016	9,825	2016	9,825
2016		165,000	13,570	178,570	2016	6,785	2016	6,785
2017		170,000	6,970	176,970	2017	3,485	2017	3,485
		<u>\$ 1,085,000</u>	<u>\$ 169,085</u>	<u>\$ 1,254,085</u>		<u>\$ 84,543</u>		<u>\$ 84,542</u>

Pension Trust Funds

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

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

Police Pension Fund

BUDGET SNAPSHOT

CONTRIBUTIONS / INVESTMENT INCOME			
FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 PROJECTED	FY 2013 BUDGET
\$ 3,616,484	\$ 2,252,837	\$ 1,064,723	\$ 1,948,340

EXPENDITURES (DEDUCTIONS)			
FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 PROJECTED	FY 2013 BUDGET
\$ 1,690,250	\$ 1,825,837	\$ 1,757,650	\$ 1,873,668

NET ASSESTS		
April 30, 2011 ACTUAL	April 30, 2012 PROJECTED	April 30, 2013 PROJECTED
\$ 19,193,365	\$ 18,500,438	\$ 18,575,110

DESCRIPTION

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

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

BUDGET ANALYSIS

Income for this fund is from participating employees' contributions of 9.91% of the salaries as specified by State regulations and interest income from investment of assets. The employer's share is shown as a contribution from the General Fund and is included in the Police Department (Division 40) employee benefit expense. An independent actuarial study is used to determine the amount of the employer's contribution. The Village's 2013 contribution of \$788,529 reflects a 25% reduction over the 2012 Budget due to a change in State law which extended the actuarial funding requirement from 100% in 2033 to 90% in 2040. The actuarial assumed rate of return was also changed from 6.5% to 7.0%.

The governing act requires that the fund establish and maintain a reserve equal to 90% of the actuarial requirement of the Fund by the year 2040. According to the independent actuary's report, as of May 1, 2011, the Fund had accrued liabilities of \$29.65 million and assets of \$19.2 million.

Since the Police Pension Fund is a defined benefit plan, the expenditures budget is reflective of the actual payments to be made in 2013. Investment losses and legislative enhancements of pension benefits will result in increases of the employer's contribution.

09	POLICE PENSION FUND	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 AUDITED ACTUAL	FY 11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 DEPT REQUEST	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
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ADDITIONS

EMPLOYER CONTRIBUTIONS

411100	EMPLOYER CONTRIBUTION	959,898	1,049,013	1,366,837	1,048,585	1,006,658	788,529	(260,056)	-24.80%
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EMPLOYEE CONTRIBUTIONS

467350	EMPLOYEE CONTRIBUTION	242,777	217,320	219,916	233,459	225,274	247,556	14,097	6.04%
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INVESTMENT INCOME

455100	INTEREST EARNED	484,119	328,260	327,079	351,540	332,791	330,000	(21,540)	-6.13%
455200	NET CHANGE IN FAIR VALUE	-2,793,056	2,180,180	1,702,482	619,253	-500,000	582,255	(36,998)	-5.97%
455300	INTEREST-PROPERTY TAXES	305	8	0	0	0	0	0	
		<u>-2,308,632</u>	<u>2,508,448</u>	<u>2,029,561</u>	<u>970,793</u>	<u>-167,209</u>	<u>912,255</u>	<u>(58,538)</u>	<u>-6.03%</u>

MISCELLANEOUS

466410	MISCELLANEOUS	0	14,643	170	0	0	0	0	
467355	DONATIONS/OTHER	0	0	0	0	0	0	0	
		<u>0</u>	<u>14,643</u>	<u>170</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>

TOTAL ADDITIONS

		<u>-1,105,957</u>	<u>3,789,424</u>	<u>3,616,484</u>	<u>2,252,837</u>	<u>1,064,723</u>	<u>1,948,340</u>	<u>-304,497</u>	<u>-13.52%</u>
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DEDUCTIONS

BENEFITS & REFUNDS

526100	PENSIONS PAID	992,368	1,203,367	1,605,316	1,726,207	1,686,716	1,772,078	45,871	2.66%
526150	PENSION REFUND	1,640	0	0	25,000	0	25,000	0	0.00%

TOTAL BENEFITS & REFUNDS

		<u>994,008</u>	<u>1,203,367</u>	<u>1,605,316</u>	<u>1,751,207</u>	<u>1,686,716</u>	<u>1,797,078</u>	<u>45,871</u>	<u>2.62%</u>
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CONTRACTUAL SERVICEW

530300	AUDIT SERVICES	2,500	2,400	1,565	1,625	1,625	1,690	65	4.00%
530350	ACTUARIAL SERVICES	2,500	2,500	2,500	2,750	3,000	3,000	250	9.09%
530360	PAYROLL SERVICES	10,125	11,610	14,915	15,455	15,455	16,000	545	3.53%
530380	CONSULTING SERVICES	0	0	42,539	32,000	32,000	32,000	0	0.00%
530420	LEGAL SERVICES	50	3,817	6,341	10,000	9,000	10,000	0	0.00%
532100	BANK FEES	0	746	155	400	400	400	0	0.00%
534100	TRAINING	0	0	0	3,000	2,000	4,000	1,000	33.33%
534250	TRAVEL & MEETING	675	3,599	9,412	2,000	1,000	2,000	0	0.00%
534300	DUES & SUBSCRIPTIONS	3,489	750	758	4,250	4,204	4,350	100	2.35%
534400	MEDICAL & SCREENING	0	0	3,275	1,950	1,700	1,950	0	0.00%
535300	ADVERTISING/LEGAL NOTICE	0	0	0	200	50	200	0	0.00%

TOTAL CONTRACTUAL SERVICES

		<u>19,339</u>	<u>25,422</u>	<u>81,460</u>	<u>73,630</u>	<u>70,434</u>	<u>75,590</u>	<u>1,960</u>	<u>2.66%</u>
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COMMODITIES

543100	MISC EXPENDITURE	1,024	6,132	3,474	1,000	500	1,000	0	0.00%
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TOTAL DEDUCTIONS

		<u>1,014,371</u>	<u>1,234,921</u>	<u>1,690,250</u>	<u>1,825,837</u>	<u>1,757,650</u>	<u>1,873,668</u>	<u>47,831</u>	<u>2.62%</u>
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Fire Pension Fund

BUDGET SNAPSHOT

CONTRIBUTIONS / INVESTMENT INCOME			
FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 PROJECTED	FY 2013 BUDGET
\$ 2,380,571	\$ 1,477,026	\$ 759,561	\$ 1,391,147

EXPENDITURES (DEDUCTIONS)			
FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 PROJECTED	FY 2013 BUDGET
\$ 1,106,539	\$ 1,326,140	\$ 1,249,834	\$ 1,405,923

NET ASSESTS		
April 30, 2011 ACTUAL	April 30, 2012 PROJECTED	April 30, 2013 PROJECTED
\$ 13,857,556	\$13,367,283	\$ 13,352,507

DESCRIPTION

This program provides funding for the Firefighter's Pension Fund as mandated by State law. The Firefighter's Pension Fund provides retirement and disability benefits for River Forest Fire Department personnel in accordance with criteria as outlined under the State statutes. The Fund is controlled by the River Forest Firefighter's Pension Fund Board of Trustees. The Pension Board is responsible for the investments and payouts from the fund.

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

BUDGET ANALYSIS

Income for this fund is from participating employees' contributions of 9.455% of salaries as required by State law and interest income from investment of assets. The employer's share is shown as a contribution from the General Fund and is included in the Fire Department (Division 50) employee benefit expense. An independent actuarial study is used to determine the amount of the employer contribution. The Village's 2013 contribution of \$631,132 reflects the amount of property tax revenues expected to be collected during the fiscal year. The 2011 property tax levy, which is collected in calendar year 2012, is based on an actuarial analysis that incorporated changes in State law which extended the actuarial funding requirement from 100% in 2033 to 90% in 2040 and changed the actuarial cost method to Projected Unit Credit from Entry Age Normal. In addition, the assumption for the investment rate of return was decreased to 7.0% from 7.5% to more closely match actual experience. According to the independent actuary's report, as of May 1, 2011, the Fund has accrued liabilities of \$21.5 million and assets of \$13.9 million.

Since the Firefighters' Pension Fund is a defined benefit plan, the expenditures budget is reflective of the actual payments to be made in 2013. Investment losses and legislative enhancements of pension benefits will result in changes to the employer's contribution.

10	FIRE PENSION FUND	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 AUDITED ACTUAL	FY 11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 DEPT REQUEST	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
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ADDITIONS

EMPLOYER CONTRIBUTION									
411100	EMPLOYER CONTRIBUTION	441,516	662,303	892,897	660,843	654,440	631,132	(29,711)	-4.50%
EMPLOYEE CONTRIBUTION									
467350	EMPLOYEE CONTRIBUTION	160,844	165,352	170,146	181,815	209,932	183,110	1,295	0.71%
INVESTMENT INCOME									
455100	INTEREST EARNED	513,919	227,592	216,728	238,637	195,189	200,000	(38,637)	-16.19%
455200	NET CHANGE IN FAIR VALUE	(2,375,308)	1,462,955	1,100,800	395,731	(300,000)	376,905	(18,826)	-4.76%
		<u>(1,861,389)</u>	<u>1,690,547</u>	<u>1,317,528</u>	<u>634,368</u>	<u>(104,811)</u>	<u>576,905</u>	<u>(57,463)</u>	
TOTAL ADDITIONS		<u>(1,259,029)</u>	<u>2,518,202</u>	<u>2,380,571</u>	<u>1,477,026</u>	<u>759,561</u>	<u>1,391,147</u>	<u>(85,879)</u>	<u>-5.81%</u>

DEDUCTIONS

BENEFITS & REFUNDS									
526100	PENSIONS PAID	1,010,093	1,024,848	1,048,793	1,232,899	1,191,277	1,309,833	76,934	6.24%
526150	PENSION REFUND	2,149	17,919	0	25,000	0	25,000	0	0.00%
	TOTAL BENEFITS & REFUNDS	<u>1,012,242</u>	<u>1,042,767</u>	<u>1,048,793</u>	<u>1,257,899</u>	<u>1,191,277</u>	<u>1,334,833</u>	<u>76,934</u>	<u>6.12%</u>
CONTRACTUAL SERVICES									
530300	AUDIT SERVICES	2,400	2,400	3,165	3,275	3,275	3,390	115	3.51%
530350	ACTUARIAL SERVICES	2,500	2,500	0	2,750	0	2,750	0	0.00%
530380	CONSULTING SERVICES	46,466	49,166	50,231	53,000	51,530	54,000	1,000	1.89%
530420	LEGAL SERVICES	313	0	0	2,500	0	2,500	0	0.00%
532100	BANK FEES	244	319	194	250	175	250	0	0.00%
534100	TRAINING	0	0	0	1,500	0	3,000	1,500	100.00%
534250	TRAVEL & MEETING	425	800	955	1,000	550	1,000	0	0.00%
534300	DUES & SUBSCRIPTIONS	2,595	3,049	3,028	2,806	2,867	3,050	244	8.70%
534400	MEDICAL & SCREENING	0	0	0	500	0	500	0	0.00%
535300	ADVERTISING/LEGAL NOTICES	40	80	48	160	60	150	(10)	-6.25%
	TOTAL CONTRACTUAL SERVICES	<u>54,983</u>	<u>58,314</u>	<u>57,621</u>	<u>67,741</u>	<u>58,457</u>	<u>70,590</u>	<u>2,849</u>	<u>4.21%</u>
COMMODITIES									
541300	POSTAGE	19	0	130	100	100	100	0	0.00%
543100	MISC EXPENDITURE	400	0	(5)	400	0	400	0	0.00%
	TOTAL COMMODITIES	<u>419</u>	<u>0</u>	<u>125</u>	<u>500</u>	<u>100</u>	<u>500</u>	<u>0</u>	<u>0.00%</u>
TOTAL DEDUCTIONS		<u>1,067,644</u>	<u>1,101,081</u>	<u>1,106,539</u>	<u>1,326,140</u>	<u>1,249,834</u>	<u>1,405,923</u>	<u>79,783</u>	<u>6.02%</u>

Capital Equipment Replacement Fund

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

Capital Equipment Replacement Fund (CERF)

BUDGET SNAPSHOT

REVENUES (INCLUDING CONTRIBUTIONS)			
FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 PROJECTED	FY 2013 BUDGET
\$ 375,273	\$ 430,450	\$ 430,683	\$ 430,021

EXPENDITURES			
FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 PROJECTED	FY 2013 BUDGET
\$ 90,790	\$ 463,808	\$ 307,050	\$ 374,060

FUND BALANCE		
April 30, 2011 ACTUAL	April 30, 2012 PROJECTED	April 30, 2012 PROJECTED
\$1,691,305	\$1,814,938	\$1,870,899

DESCRIPTION

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

BUDGET ANALYSIS

Equipment to be replaced in the 2013 Budget includes:

Public Works Front End Loader	\$135,000
Self Contained Breathing Apparatus (SCBAs)	\$110,000
2 Police Squad Cars	\$74,910
Public Works Pick-Up Truck	\$32,000
V-Box Salt Spreader	\$12,100
Thermal Imaging Camera	\$10,000

13	CAPITAL EQUIP REPLCMNT FUND	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 AUDITED ACTUAL	FY 11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 DEPT REQUEST	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
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REVENUES

FINES & FORFEITS

444240	RED LIGHT CAMERA FINES	0	0	0	0	0	0		
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INTEREST

455100	INTEREST EARNED	49,105	39,613	40,909	41,625	40,858	32,844	(8,781)	-21.10%
455200	NET CHANGE IN FAIR VALUE	15,144	2,640	(8,759)	0	(5,000)	0	0	
	TOTAL INTEREST	64,249	42,253	32,150	41,625	35,858	32,844	(8,781)	-21.10%

MISCELLANEOUS

466410	MISCELLANEOUS REVENUE	32,300	838	0	0	0	0	0	
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OTHER FINANCING SOURCES

477001	TRANS FROM GENERAL FD	0	142,725	334,892	337,296	337,296	338,088	792	0.23%
477002	TRANS FROM WATER & SEWER	0	0	0	51,529	51,529	54,089	2,560	4.97%
488000	SALE OF PROPERTY	0	0	8,231	0	6,000	5,000	5,000	
	TOTAL OTHER FINANCING SOURCES	0	142,725	343,123	388,825	394,825	397,177	8,352	2.15%

TOTAL REVENUES

		96,549	185,816	375,273	430,450	430,683	430,021	(429)	-0.10%
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EXPENDITURES

CONTRACTUAL SERVICES

532100	BANK FEES	0	50	3	50	50	50	0	0.00%
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CAPITAL OUTLAY

558620	COMPUTER/SOFTWARE	5,408	5,477	0	0	0	0	0	
558650	WSCDC DEBT SERVICE	29,599	31,323	0	0	0	0	0	
558700	POLICE VEHICLES	4,214	154,671	0	138,458	137,897	74,910	(63,548)	-45.90%
558720	POLICE EQUIPMENT	0	44,244	0	0	0	0	0	
558800	FIRE VEHICLES	32,812	0	0	0	0	0	0	
558850	FIRE EQUIPMENT	18,651	0	44,485	147,300	0	120,000	(27,300)	-18.53%
558910	PW VEHICLES	0	0	46,302	178,000	149,859	167,000	(11,000)	-6.18%
558925	PW EQUIPMENT	0	0	0	0	19,244	12,100	12,100	
	TOTAL CAPITAL OUTLAY	90,684	235,715	90,787	463,758	307,000	374,010	(89,748)	-19.35%

TOTAL EXPENDITURES

		90,684	235,765	90,790	463,808	307,050	374,060	(89,748)	-19.35%
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Miscellaneous Funds

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

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

River Forest Public Library has a separately elected, seven-member board which annually determines its budget and resulting tax levy. Upon approval of the Village Board, their levy is submitted to Cook County. Because the library is fiscally dependent on the Village, is it included as a discretely presented component unit in the Village's financial statements.

Motor Fuel Tax (MFT)

BUDGET SNAPSHOT

CATEGORY	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 PROJECTED	FY 2013 BUDGET
Contractual Services	\$ 191,196	\$648,185	\$462,317	\$10,050
Capital Outlay	\$ 0	\$ 0	\$0	\$743,350
Other Financial Uses	\$ 0	\$ 0	\$0	\$0
Total	\$ 191,196	\$ 648,185	\$462,317	\$753,400

DEPARTMENT DESCRIPTION

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

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

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

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

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

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

BUDGET ANALYSIS

The 2013 budget reflects funding for the 2012 Street Improvement Project (SIP) as follows (additional funding for the SIP can be found in the Water and Sewer Fund):

- \$525,000 for road construction
- \$68,350 for engineering design
- \$150,000 for the Village's share of the construction and construction engineering phases of the Washington Boulevard Local Agency Preservation Program (LAPP)
- \$10,050 for miscellaneous engineering fees

PERSONNEL SUMMARY

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

03 MOTOR FUEL TAX FUND		FY08-09	FY09-10	FY10-11	FY 11-12	FY 11-12	FY 12-13	\$CHNG	% CHNG
		AUDITED	AUDITED	AUDITED	APPROVED	FULL YEAR	DEPT	FY11/12	FY11/12
		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	REQUEST	FY12/13	FY12/13
REVENUES									
INTEREST									
455100	INTEREST EARNED	8,547	16,643	17,055	11,500	13,810	10,358	(1,142)	-9.93%
455200	NET CHANGE IN FAIR VALUE	4,676	0	(5,157)	0	(2,000)	0	0	
	TOTAL INTEREST	13,223	16,643	11,898	11,500	11,810	10,358	(1,142)	-9.93%
MISCELLANEOUS									
466410	MISC REIMBURSEMENTS	0	0	1,350	0	0	0	0	
477090	STATE GRANTS AND REIMBS	0	0	50,527	0	52,008	0	0	
477100	STATE ALLOTMENT	303,618	293,633	294,345	287,120	281,688	278,183	(8,937)	-3.11%
	TOTAL MISCELLANEOUS	303,618	293,633	346,222	287,120	333,696	278,183	(8,937)	-3.11%
	TOTAL REVENUE	316,841	310,276	358,120	298,620	345,506	288,541	(10,079)	-3.38%
EXPENDITURES									
CONTRACTUAL SERVICES									
530390	ENGINEERING FEES	10,014	0	15,385	10,000	15,605	10,000	0	0.00%
532100	BANK FEES	0	0	0	50	50	50	0	0.00%
532200	LIABILITY INSURANCE (IRMA)	10,473	0	9,978	9,975	6,662	0	(9,975)	-100.00%
533620	STREET MAINTENANCE	67,825	0	165,833	628,160	440,000	0	(628,160)	-100.00%
	TOTAL CONTRACTUAL SERV.	88,312	0	191,196	648,185	462,317	10,050	(638,135)	-98.45%
CAPITAL OUTLAY									
559100	STREET IMPROVEMENT	0	19,358	0	0	0	743,350	743,350	
	TOTAL CAPITAL OUTLAY	0	19,358	0	0	0	743,350	743,350	
	TOTAL EXPENDITURE	88,312	19,358	191,196	648,185	462,317	753,400	105,215	16.23%
	SURPLUS/DEFICIT	228,529	290,918	166,924	(349,565)	(116,811)	(464,859)	(115,294)	

Economic Development Fund

BUDGET SNAPSHOT

REVENUES (INCLUDING TRANSFERS)			
FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 PROJECTED	FY 2013 BUDGET
\$ 3,161,325	\$ 115,230	\$ 144,689	\$ 128,152

EXPENDITURES			
FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 PROJECTED	FY 2013 BUDGET
\$ 225,548	\$ 2,669,329	\$ 643,876	\$ 2,461,801

FUND BALANCE		
April 30, 2011 ACTUAL	April 30, 2012 PROJECTED	April 30, 2013 PROJECTED
\$ 2,935,777	\$ 2,436,590	\$ 102,941

DESCRIPTION

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

BUDGET ANALYSIS

The 2013 Budget includes \$1,900,000 for economic development purposes at the Lake and Lathrop intersection. Currently, there are no proposed plans for this site but the Village has budgeted the funds should an acceptable plan be presented.

The 2013 Budget also includes \$335,600 for economic development incentives at the River Forest Town Center. Similar to the funds for Lake and Lathrop, there are no proposed plans to utilize these funds but the Village has included them in the budget should an acceptable plan be presented.

For Fiscal Year 2013, a \$50,000 contingency has been added to the Capital Outlay- Other Improvements line item; this line item encompasses the two large economic development projects noted above.

16	ECONOMIC DEVELOPMENT FUND	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 AUDITED ACTUAL	FY 11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 DEPT REQUEST	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
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REVENUES

TAXES

411000	PROPERTY TAXES	0	0	219,642	0	0	0	0	
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CHARGES FOR SERVICES

434025	REIMBURSEMENTS FROM VILLAGES	0	0	4,037	38,608	21,620	40,649	2,041	5.29%
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INTEREST

455100	INTEREST EARNED	0	0	1,520	5,000	7,760	5,000	0	0.00%
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MISCELLANEOUS

466410	MISCELLANEOUS	0	0	0	0	0	0	0	
466615	HARLEM VIADUCT FEDERAL GRANT	0	0	21,529	71,622	115,309	82,503	10,881	15.19%
		0	0	21,529	71,622	115,309	82,503	10,881	15.19%

OTHER FINANCING SOURCES

477015	TRANSFER FROM PLEDGED TAXES	0	0	2,914,597	0			0	
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TOTAL REVENUES

		0	0	3,161,325	115,230	144,689	128,152	12,922	11.21%
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EXPENDITURES

CONTRACTUAL SERVICES

530380	CONSULTING SERVICES	0	0	27,953	133,100	147,636	151,201	18,101	13.60%
530420	LEGAL SERVICES	0	0	821	10,000	3,000	25,000	15,000	150.00%

TOTAL CONTRACTUAL SERV

		0	0	28,774	143,100	150,636	176,201	33,101	23.13%
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CAPITAL OUTLAY

551200	STREET IMPROVEMENTS	0	0	0	65,889	73,765	0	(65,889)	-100.00%
551300	VILLAGE HALL IMPROVEMENT	0	0	169,272	50,000	162,674	0	(50,000)	-100.00%
554105	PARK DISTRICT IMPROVEMENTS	0	0	0	174,740	224,740	0	(174,740)	-100.00%
554250	LAKE ST CORRIDOR IMPROVEMENT	0	0	252	0	30,668	0	0	
554300	OTHER IMPROVEMENTS	0	0	27,250	2,235,600	1,393	2,285,600	50,000	2.24%

TOTAL CAPITAL OUTLAY

		0	0	196,774	2,526,229	493,240	2,285,600	(240,629)	-9.53%
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TOTAL EXPENDITURES

		0	0	225,548	2,669,329	643,876	2,461,801	(207,528)	-7.77%
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BUDGET SNAPSHOT

REVENUES			
FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 PROJECTED	FY 2013 BUDGET
\$ 1,151,320	\$ 1,192,000	\$ 1,192,000	\$ 1,218,000

EXPENDITURES			
FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 PROJECTED	FY 2013 BUDGET
\$ 975,000	\$ 1,192,000	\$ 1,192,000	\$ 1,218,000

DESCRIPTION

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

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

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

BUDGET ANALYSIS

The Library budget is projected to increase by \$26,000 or 2.18%.

PUBLIC LIBRARY FUND	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 AUDITED ACTUAL	FY11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 APPROVED BUDGET	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
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REVENUES

TAXES

PROPERTY TAXES	903,010	1,065,189	1,058,617	1,093,810	1,093,810	1,125,000	31,190	2.85%
REPLACEMENT TAXES	12,671	14,017	11,418	14,000	14,000	12,500	(1,500)	-10.71%
TOTAL TAXES	915,681	1,079,207	1,070,035	1,107,810	1,107,810	1,137,500	29,690	2.68%

CHARGES FOR SERVICES

ASK PROGRAM	3,000	7,500	8,002	10,197	10,197	10,762	565	5.54%
DVD RENTALS	14,400	14,414	12,579	13,000	13,000	10,000	(3,000)	-23.08%
LOST BOOKS	0	0	0	0	0	3,000		
BOOK SALES	0	0	0	1,000	1,000	1,100	100	10.00%
COPY MACHINE REVENUES	2,685	1,878	2,287	2,000	2,000	2,600	600	30.00%
	20,085	23,793	22,868	26,197	26,197	27,462	(1,735)	4.83%

FINES

FINES	20,057	20,520	21,714	22,000	22,000	23,000	1,000	4.55%
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INTEREST

INTEREST EARNED	12,349	10,600	10,663	10,993	10,993	9,435	(1,558)	-14.17%
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MISCELLANEOUS

GRANTS/DONATIONS	17,523	15,872	20,031	21,300	21,300	15,403	(5,897)	-27.69%
MISCELLANEOUS	7,130	7,573	6,009	3,700	3,700	5,200	1,500	40.54%
	24,653	23,445	26,040	25,000	25,000	20,603	(4,397)	-17.59%

TOTAL REVENUES

	992,826	1,157,564	1,151,320	1,192,000	1,192,000	1,218,000	23,000	2.18%
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EXPENDITURES

PERSONAL SERVICES

SALARIES	488,756	514,735	509,118	558,000	558,000	576,000	18,000	3.23%
TOTAL PERSONAL SERVICES	488,756	514,735	509,118	558,000	558,000	576,000	18,000	3.23%

EMPLOYEE BENEFITS

HEALTH INSURANCE	20,189	30,416	27,307	33,000	33,000	28,000	(5,000)	-15.15%
FICA /MEDICARE	35,376	39,050	37,971	40,500	40,500	42,000	1,500	3.70%
IMRF PENSION	24,406	27,395	35,541	42,000	42,000	46,000	4,000	9.52%
TOTAL EMP BENEFITS	79,972	96,861	100,819	115,500	115,500	116,000	500	0.43%

CONTRACTUAL SERVICES

PAYROLL SERVICES	4,600	4,631	2,663	3,000	3,000	4,000	1,000	33.33%
STAFF TRAINING	1,274	3,893	4,300	4,300	4,300	2,000	(2,300)	-53.49%
MEMBERSHIP DUES	7,942	6,873	7,286	7,500	7,500	8,500	1,000	13.33%
PROFESSIONAL DEVELOPMENT	8,205	5,918	7,929	7,400	7,400	8,000	600	8.11%
ADVERTISING	0	0	0	0	0	2,000	2,000	
OTHER PROGRAMS	10,786	13,893	18,900	20,087	20,087	21,500	1,413	7.03%
ASK PROGRAMS	5,097	6,813	6,692	10,197	10,197	10,762	565	5.54%
ORNDORFF PROGRAMS	500	0	0	0	0	0	0	
TECH SUPPORT SERVICES	2,345	16,755	18,390	18,500	18,500	19,500	1,000	5.41%
AUTOMATION - SWAN/RAILS	23,952	27,121	21,601	24,000	24,000	26,500	2,500	10.42%
PROFESSIONAL SERVICES	4,427	18	0	0	0	0	0	
CONSULTING/LEGAL	2,735	4,172	3,477	4,000	4,000	4,000	0	
AUDITING	0	4,075	2,150	3,800	3,800	4,000	200	5.26%
COPIER LEASE & MAINTENANCE	14,026	9,227	8,300	8,200	8,200	8,200	0	0.00%
AUTOMATION - INTERNET	2,945	849	167	0	0	0	0	
AUTOMATION - SUBSCRIPTION	30,887	30,662	32,125	33,500	33,500	36,000	2,500	7.46%

PUBLIC LIBRARY FUND	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 AUDITED ACTUAL	FY11-12 APPROVED BUDGET	FY 11-12 FULL YEAR PROJECTED	FY 12-13 APPROVED BUDGET	\$CHNG FY11/12 FY12/13	% CHNG FY11/12 FY12/13
LIABILITY INSURANCE	24,776	26,508	9,268	30,000	30,000	30,000	0	
MAINTENANCE - SERVICE	30,290	26,425	23,859	27,000	27,000	32,000	5,000	18.52%
UTILITIES	8,757	8,581	9,389	9,600	9,600	9,750	150	1.56%
STRATEGIC INITIATIVES	0	0	20,959	25,000	25,000	25,000	0	0.00%
TOTAL CONTRACTUAL SERVICES	183,546	196,413	197,456	236,084	236,084	251,712	15,628	6.62%
COMMODITIES								
PRINTING	637	3,767	2,090	5,500	5,500	6,500	1,000	18.18%
INTER-LIBRARY EXPENSES	(58)	(418)	(288)	500	500	600	100	20.00%
POSTAGE	1,423	1,942	1,938	3,400	3,400	4,400	1,000	29.41%
TELEPHONE/INTERNET	4,503	6,900	7,103	8,600	8,600	16,500	7,900	91.86%
BOOKS	65,124	71,539	68,969	68,800	68,800	57,600	(11,200)	-16.28%
PERIODICALS	7,770	10,284	8,040	11,000	11,000	9,900	(1,100)	-10.00%
ONLINE E-CONTENT-MEDIA ON DEM	0	0	0	0	0	25,000	25,000	
AUDIO/VISUALS	28,012	36,029	38,668	41,000	41,000	36,500	(4,500)	-10.98%
OFFICE SUPPLIES	6,134	4,275	4,941	4,800	4,800	4,800	0	0.00%
LIBRARY SUPPLIES	5,302	6,225	6,105	6,600	6,600	6,800	200	3.03%
REFERENCE	1,916	0	0	0	0	0	0	
COPIER SUPPLIES	1,051	144	3,012	5,600	5,600	5,600	0	0.00%
BUILDING MATERIALS & SUPPLIES	5,028	4,584	3,741	5,000	5,000	6,000	1,000	
MISC EXPENDITURES	2,939	(343)	2,598	3,800	3,800	3,500	(300)	-7.89%
TOTAL COMMODITIES	129,783	144,929	146,917	164,600	164,600	183,700	19,100	11.60%
CAPITAL OUTLAY								
FURNITURE & EQUIPMENT	7,016	7,541	5,349	5,800	5,800	10,000	4,200	72.41%
EQUIPMENT TECHNOLOGY	17,214	13,655	15,342	17,500	17,500	12,000	(5,500)	-31.43%
BUILDING IMPROVEMENTS	0	0	0	94,516	94,516	68,588	(25,928)	-27.43%
TOTAL CAPITAL OUTLAY	24,229	21,196	20,691	117,816	117,816	90,588	(27,228)	-23.11%
TOTAL EXPENDITURES	906,285	974,134	975,000	1,192,000	1,192,000	1,218,000	26,000	2.18%

Capital Improvement Program

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

A summary of the 2013 – 2017 Five Year Capital Improvement Program is contained in this section. Also included are descriptions for those capital items included in the 2013 Budget and the impact those items have on the 2013 operating Budget. The complete plan is a separate document that contains descriptions of all items contained in the plan.

Capital Improvement Plan

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

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

The CIP is divided into the following sections:

Public Facilities

2 Facilities

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

Equipment

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

Information Technology

The Village is currently studying its IT infrastructure and will develop a 5-Year CIP upon completion of the study.

Streets

31.6 miles

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

Vehicles

42 vehicles in the fleet

The vehicle section includes an inventory of all of the Village vehicles which is subdivided by public works, police and fire vehicles. The detail page of each vehicle to be replaced in 2013 provides a picture of the vehicle, historical cost and repair information, a description of how the vehicle is used, and its life expectancy.

Sewer & Water Improvements

73.32 miles of sewer and water mains

The Village annually budgets for the maintenance and repair of the sewer system, including sewer lining and rehab and sewer main repairs.

The Village's water system serves a population of more than 11,000. Maintenance of the pumping station and distribution system is essential to the water utility's operation. Annual funding is recommended for water main replacement and rehabilitation. Water main replacement is indicated when a history of line failure or a lack of adequate fire flow exists. When possible, water main replacement is scheduled to coincide with street improvements to limit the impact of construction activity to a particular area.

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

The following pages detail the 5-year CIP, with detailed project sheets for projects included in the FY 2013 Budget.

**VILLAGE OF RIVER FOREST, ILLINOIS
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
SUMMARY
FISCAL YEAR 2013 BUDGET**

IMPROVEMENT CATEGORY	2013	2014	2015	2016	2017	Five Year Total
Public Facilities	10,000	168,600	-	-	21,500	200,100
Equipment	132,100	127,500	64,195	106,500	20,750	451,045
Streets, Curbs, Sidewalks & Alleys	1,648,920	1,140,830	610,415	648,190	648,880	4,697,235
Vehicles	241,910	1,046,815	357,170	196,080	306,820	2,148,795
Sewer & Water Improvements	312,500	339,375	394,760	405,155	405,560	1,857,350
Totals - All Categories	2,345,430	2,823,120	1,426,540	1,355,925	1,403,510	9,354,525

PROPOSED FINANCING	2013	2014	2015	2016	2017	Five Year Total
General Fund - Operations	258,630	245,150	203,815	209,490	231,680	1,148,765
Motor Fuel Tax Fund	743,350	532,930	273,900	306,000	306,000	2,162,180
General Fund- CERF	374,010	1,167,915	421,365	285,580	327,570	2,576,440
Sewer/Water Fund - Operations	543,700	702,125	527,460	537,855	538,260	2,849,400
Sewer/Water Fund - CERF	-	175,000	-	17,000	-	192,000
General Fund - Grant Financing	425,740	-	-	-	-	425,740
Grand Totals-Proposed Financing	2,345,430	2,823,120	1,426,540	1,355,925	1,403,510	9,354,525

**VILLAGE OF RIVER FOREST, ILLINOIS
 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
 PUBLIC FACILITIES SUMMARY
 FISCAL YEAR 2013 BUDGET**

Facility Improvements	2013	2014	2015	2016	2017	Five-Year Total
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Police Department

Firing Range Rehab	-	-	-	-	21,500	21,500
Detective Office Upgrades	10,000	-	-	-	-	10,000

Public Works Garage

Garage Roof	-	145,000	-	-	-	145,000
Garage Pavement Improvements	-	23,600	-	-	-	23,600
Total	10,000	168,600	-	-	21,500	200,100

Proposed Financing

	2013	2014	2015	2016	2017	Five-Year Total
General Fund	10,000	-	-	-	21,500	31,500
CERF	-	168,600	-	-	-	168,600
Total	10,000	168,600	-	-	21,500	200,100

Police

Detective Division Office	2013	\$10,000	General Fund
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Public Facilities

- Critical
 - Recommended
 - Contingent on Funding
-

Original Purchase Date & Cost
N/A

Funding History
N/A

Project Description & Justification

The project includes materials and labor needed to create a passageway between the detective's office and the detective supervisor's office. An entranceway will be created leading between the two offices by fashioning an opening in the common wall and installing a doorframe. The current doorway located in the common area of the 1st floor interior lobby, adjacent to the public bathrooms, will be sealed off from access by the public. Materials from the present door and frame will be salvaged and reused. Spare wallpaper will be utilized to cosmetically cover up the existing opening.

Currently the two detective offices are separated by a common wall without direct access. In order to interact with subordinates, it requires the detective supervisor to walk around the corner and down a hallway. The current configuration does not create the efficiency needed. The detective's computer, electronics, fax machine and communications equipment are housed in separate offices and are unable to be easily shared. With the new access way between offices, it will also improve the ability to regularly interact with the Cook County State's Attorney's Office, our own officers, crime victims, outside agencies, federal agents, and witnesses.

The proposed project will have the following benefits:

- Officers and other law enforcement officials who are in the building can more effectively and efficiently work as a team using the connected workspace. Items like printers, FAX machines, and specialized electronics can also be consolidated.
- Crime victims, witnesses, and other law enforcement officers will more effectively be tended to by this design change. Files and equipment will be consolidated, and the ability to have private meetings within the office will not be lost.
- Communication and operational effectiveness and efficiency will be drastically improved by the addition of a connected workspace. Staff often meets with several officers from

other agencies, federal law enforcement agents, and the Cook County State’s Attorney’s Office. Both spaces in the current format are simply insufficient to handle the influx of people. During a large operation it is not uncommon to have as many as 12 people in the building assisting with an investigation who need access to phones, computers, or other specialized equipment within the detective unit.

- Residents who meet with detectives will be able to see how the investigations unit works as a unit and not as a series of offices and separate rooms. Victims can be brought to a secure area of the police department, out of view of the public and the offenders, but still remain in a logical part of the investigations unit, making them available to investigators as needed. Currently, conducting a victim interview or a physical line-up can take a considerable amount of officers to choreograph the process by constantly escorting people around the police station.

Project Alternative

The alternative is to maintain the existing configuration.

Project Impact

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

**VILLAGE OF RIVER FOREST, ILLINOIS
 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
 EQUIPMENT SUMMARY
 FISCAL YEAR 2013 BUDGET**

Equipment Summary	2013	2014	2015	2016	2017	Five-Year Total
Police Department						
Speed Trailer		14,700				14,700
Live Scan System		25,000				25,000
License Plate Reader			39,195			39,195
Car Camera System				38,000		38,000
Overweight Truck Scales	-	-	-	-	20,750	20,750
Fire Department						
SCBAs	110,000	-	-	-	-	110,000
Hurst Extrication Tools	-	15,300	-	-	-	15,300
SCBA Air Compressor	-	22,000	-	-	-	22,000
Thermal Imaging Camera	10,000	-	-	-	-	10,000
ALS Defibrillator 1	-	-	25,000	-	-	25,000
Public Works						
V Box Salt Spreader (1998)	12,100	-	-	-	-	12,100
Fuel Pumps (2)	-	21,500	-	-	-	21,500
Brush Chipper (1)	-	-	-	29,000	-	29,000
Brush Chipper (2)	-	29,000	-	-	-	29,000
Stump Grinder	-	-	-	39,500	-	39,500
Total	132,100	127,500	64,195	106,500	20,750	451,045
Proposed Financing						
	2013	2014	2015	2016	2017	Five-Year Total
CERF	132,100	127,500	64,195	106,500	20,750	451,045
Total	132,100	127,500	64,195	106,500	20,750	451,045

Fire

Self Contained Breathing Apparatus (SCBA)

2013 \$110,000 CERF

Equipment

<i>Purchase Cost</i>	\$71,200
<i>Purchased</i>	2001
<i>Useful Life</i>	10 years
<i>Current Life</i>	12 years

- X Critical
- Recommended
- Contingent on Funding



Project Description & Justification

Upgrade and replace 20 self-contained breathing apparatus (SCBA's). This piece of equipment is a critical part of the firefighter's personal protective equipment (PPE) during fire fighting and other operations that are immediately dangerous to life and health. The National Fire Protection Agency (NFPA) standard is to update an SCBA every 5 years.

By the time the SCBA's are replaced, three upgrade cycles will have elapsed with new standards including:

- Low air audible alarms for front and back of SCBA
- Visual air level indicator within mask
- Interoperable quick-fill valves for firefighters trapped and out of air

During the 2012 Fiscal Year, the Village has spent \$4,545 on repairs to the SCBA's.

The Fire Department has applied for Assistance to Firefighter's Grant (AFG) to replace 18 of the 20 SCBA's. If awarded the AFG grant, the Village would have to utilize the CERF fund for 2 additional SCBA's for an approximate cost of \$10,000 plus 5% of the grant award (\$5,000) for a total approximate cost of \$15,000.

Project Alternative

The alternative is to continue maintaining outdated, non-compliant (with new NFPA Standards) air packs that provided adequate protection when operating properly.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$1,700 in the first 2 years first 2 years.	Reduced annual maintenance & flow testing.

Fire

Thermal Imaging Camera

2013

\$10,000

CERF

Equipment

Purchase Cost \$12,500

Purchased 1999

Useful Life 10 years

Current Life 13 years

- Critical

- Recommended

X Contingent on Funding



Project Description & Justification

Upgrade and replace the thermal imaging camera on the frontline engine.

A thermal imaging camera (TIC) is a specialized camera which converts infrared radiation into a visible image, allowing the firefighters to visualize a scene more completely, even if it is obscured by smoke and other visual disturbances. There are a number of uses for thermal imaging cameras, ranging from firefighting to public health. For firefighters, thermal imaging cameras are incredibly valuable.

They are used to examine the site of a fire before going in to look for hot spots, the source of the fire, and human victims who might need assistance. Thermal imaging cameras are critical safety tools, as they allow firefighters to get an idea of what is going on in a building fire before they make entry.

In public health, a thermal imaging camera can be used to quickly identify people suffering from fevers or hypothermia in a crowded setting, which could potentially be useful in controlling disease outbreaks. In a classic example of how a thermal imaging camera is used, a search and rescue team looking for someone lost in the woods could scan an area with a thermal imaging camera, looking for the heat signature of a human body. Using the camera would allow the team to work at night and in inclement weather conditions, greatly increasing the speed of rescue, and therefore the chance for survival.

New technology not only reads heat signature, but now gives the operator the ability to read actual temperatures within a room and additionally aids in the salvage and overhaul operation during a fire by reading 'hot spots' behind walls, in ceilings and in piles of debris.

Project Alternative

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

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$0	Annual maintenance already built into budget

Public Works

Stainless Steel V-Box Salt Spreader

2013 \$12,100 CERF

Equipment

Purchase Cost \$8,474
Purchased FY 98-99
Useful Life 12 yrs
Current Life 13 yrs



- X Critical
- Recommended
- Contingent on Funding

Equipment Description

The spreader is one of four v-box salt spreaders and one of two portable v-boxes in the Village’s fleet. It has a larger capacity than the other v-box spreaders and is used during first response events for snow and ice. It is recommended that it be replaced with a stainless steel, instead of plastic, v-box salt spreader in order to extend its operational life.

Equipment Breakdown/Repairs Past 3 Years	
Total Number of Breakdowns/Repairs	2
Total Repair Costs	Approx. \$2,000

As the above picture indicates, the v-box displays significant rust and is in need of replacement.

Project Alternative

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

Operational Impact

If the salt spreader malfunctions prior to or during a salting operation, the Village would lose 30% of its salting capacity.

Project Impact

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

**VILLAGE OF RIVER FOREST, ILLINOIS
 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
 STREET IMPROVEMENTS
 FISCAL YEAR 2013 BUDGET**

Streets, Sidewalks and Alleys	2013	2014	2015	2016	2017	Five-Year Total
Street Maintenance Program-Crack Sealing & Microsurfacing	56,000	87,000	55,000	55,000	55,000	308,000
Street Patching Program	55,000	55,000	60,000	60,000	60,000	290,000
Sidewalk Replacement	32,500	33,150	33,815	34,490	35,180	169,135
Curb & Gutter Replacement	15,000	15,000	15,000	15,000	15,000	75,000
Alley Maintenance Program	530,870	55,000	40,000	45,000	45,000	715,870
LAPP Street Improvements	150,000	-	-	-	-	150,000
Street Imp.Program (SIP)	809,550	895,680	406,600	438,700	438,700	2,989,230
Total	1,648,920	1,140,830	610,415	648,190	648,880	4,697,235

Proposed Financing	2013	2014	2015	2016	2017	Five-Year Total
General Fund	248,630	245,150	203,815	209,490	210,180	1,117,265
Motor Fuel Tax (MFT)	743,350	532,930	273,900	306,000	306,000	2,162,180
Water and Sewer Fund	231,200	362,750	132,700	132,700	132,700	992,050
General Fund- Grant Financing	425,740	-	-	-	-	425,740
Total	1,648,920	1,140,830	610,415	648,190	648,880	4,697,235

Public Works

Street Maintenance Program	2013	\$56,000	General Fund
Streets	2014	\$87,000	General Fund
	2015	\$55,000	General Fund
	2016	\$55,000	General Fund
	2017	\$55,000	General Fund
-	Critical		
X	Recommended		
-	Contingent on Funding		

Spending History	Crack Sealing	Microsurfacing	Total
2012	\$14,268	\$18,003	\$32,271
2011	\$20,377	\$69,848	\$90,225
2010	\$0	\$0	\$0
2009	\$0	\$0	\$0
2008	\$13,276	\$0	\$13,276

Program Description & Justification

The purpose of this program, which includes the joint crack sealing and microsurfacing maintenance programs, is to extend the useful lives of Village streets and to provide an economic alternative to conventional street resurfacing. The objective is to maintain all streets at a “Good” condition rating or better and extend the life of each crack sealed and microsurfaced street by 5 to 7 years. To accomplish this objective, a minimum annual funding level of \$56,000 is recommended.

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

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

Village streets are inspected by Staff and assigned a numerical rating. A rating of Poor, Fair, Good, or Excellent is assigned to each range of numerical values and then assigned to each street segment.

2012-13 Streets Recommended for Microsurfacing

<u>Street</u>	<u>Condition Rating</u>	<u>Proposed Cost</u>
William from Division to Greenfield	Fair	\$12,500
Berkshire from Lathrop to William	Fair	\$12,500
Jackson from Division to Berkshire	Fair	<u>\$6,000</u>
		\$31,000

In addition to the above streets, various streets throughout the Village in “Fair” and “Good” conditions will receive joint crack sealing at a cost of \$35,000.

Program Alternative

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

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

Project Impact

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

Public Works

Street Patching Program	2013	\$55,000	General Fund
Streets	2014	\$55,000	General Fund
	2015	\$60,000	General Fund
	2016	\$60,000	General Fund
	2017	\$60,000	General Fund

- Critical
 - X Recommended
 - Contingent on Funding
-

Spending History

2012	\$45,129
2011	\$68,770
2010	\$55,463
2009	\$107,952 (bond)
2008	\$24,154

Program Description & Justification

The purpose of this program is to maintain and improve surface conditions of Village streets and alleys by patching defective areas. This program is intended for streets and alleys of all condition ratings and provides an economical alternative to prolong their useful lives. To accomplish this goal, an annual funding level of \$55,000 is recommended.

Historically, Village Staff inspected all streets annually and the areas of pavement failure placed on a patching list which was provided to the Village's contractor. Beginning in 2013, Village Staff will inspect alleys and schedule patching as needed. Pavement street patching utilizes hot mix asphalt (HMA), the standard material approved by the Illinois Department of Transportation for surface repairs. Two inches (thickness) of the failing surface pavement is milled and replaced with new HMA. This patching process is more permanent and resilient than the use of asphalt "cold" patch.

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

2013 Streets Recommended for Patching Repairs

Various locations throughout the Village – to be identified in spring 2012

Program Alternative

The primary alternative is to resurface the street. Resurfacing, which is a more costly process, involves not only the replacement of defective surface but also additional surface areas that have not begun to deteriorate.

Project Impact

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

Public Works

Sidewalk, Curb & Gutter Program	2013	\$47,500	General & W/S
Streets	2014	\$48,150	General & W/S
	2015	\$48,815	General & W/S
	2016	\$49,490	General & W/S
	2017	\$50,180	General & W/S

- X Critical
 - Recommended
 - Contingent on Funding
-

Spending History	General (sidewalk)	Water/Sewer (curb/gutter)	Total
2012	\$44,001	\$4,615	\$48,616
2011	\$34,831	\$5,712	\$40,543
2010	\$40,030	\$8,193	\$48,223
2009	\$46,854	\$4,624	\$51,478
2008	\$49,595	\$4,441	\$54,036

Program Description & Justification

The purpose of this program is to improve the overall condition of public sidewalks and curb/gutters throughout the Village. The objective is to eliminate all trip hazards for pedestrians. To accomplish this objective, an annual funding level of \$50,000 is recommended. Failure to maintain an adequate sidewalk replacement program presents liability concerns for trip and fall claims.

The 2013 – 2017 budget numbers assume an annual \$15,000 expenditure for curb and gutter replacement which is funded out of the Water & Sewer Fund. The remaining monies are dedicated to sidewalk replacement.

Staff divides the Village into three areas and conducts annual inspections of all public sidewalks in each of these areas over three-year periods. Sidewalks are rated according to the displacement of adjoining sidewalk squares that pose a potential trip hazard. The following table identifies the sidewalk condition ratings, description of condition, and the recommended action:

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

During annual inspections, the Village solicits participation in the 50/50 sidewalk replacement cost share program for sidewalk with an “A” or “B” rating. A copy of the inspection form is delivered to property owners describing the sidewalk’s condition and requests their participation. The Village will replace all sidewalk with a condition “C” rating.

The following is a summary of the proposed expenditures for FY 2013:

Sidewalk – Condition C (100% Village):	\$17,500
Sidewalk – Condition A or B (50/50):	\$15,000 (revenue - \$7,500)
Curb/gutter (100% Village):	<u>\$15,000</u>
Total	\$47,500

Sidewalk and Curb Annual Inspection Areas:

<u>Area No.</u>	<u>Area Limits</u>	<u>Inspection Years</u>
1	Desplaines River to Harlem /Hawthorne to Chicago	2012, 2015, 2018
2	Thatcher to Harlem / Chicago to Greenfield	2013, 2016, 2019
3	Thatcher to Harlem / Greenfield to North Thatcher to Lathrop / Madison to Hawthorne	2014, 2017, 2020

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

The Village also allows property owners to replace their driveway aprons through this program at 100% cost to the property owner (full payment due to the Village prior to commencement of work). The primary benefit to the property owner is that they receive competitively bid pricing for their improvement.

Program Alternative

Although the preferred option is sidewalk replacement, alternatives to this program involve the installation of asphalt cold patch in the displaced joints and/or grinding off the edge of the raised sidewalk; the asphalt patch is unsightly and often results in complaints from residents.

Another option is mud-jacking which is a process of filling cavities or voids beneath the concrete. The Village does not currently own equipment to perform this mud-jacking operation.

Project Impact

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

Public Works

Alley Improvement Program	2013	\$530,870	General Fund
Streets	2014	\$55,000	General Fund
	2015	\$40,000	General Fund
	2016	\$45,000	General Fund
	2017	\$45,000	General Fund

- Critical
- X Recommended
- Contingent on Funding

Spending History

2012	\$0
2011	\$0
2010	\$0
2009	\$0
2008	\$0

Program Description & Justification

The purpose of this program is to improve the condition of Village alleys. The objective is to improve alleys with condition ratings of “E” or “D” to condition ratings of “A” or “B.”

For the first time in FY 12, Village Staff visually inspected all alleys and rated them according to pavement condition and drainage. For FY 13, staff is proposing to allocate funds to initiate an alley improvement program to begin improving alleys in the worst conditions (“D” & “E”).

Historically, the Village utilized a Special Service Area process, with a 50-50 cost share with the adjoining property owners, to resurface alleys.

The following tables summarize the alley rating systems:

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

2012-13 Alleys Recommended for Repair

1. Green Alleys Project: The Village applied for a \$425,740 grant through the IEPA's IGIG grant program. The Village's required local match is approximately \$75,130. The IEPA is scheduled to make an award in the spring of 2012. The construction phase of this project is subject to the timing of the award (if the Village is fortunate to be a grant recipient). If construction is not feasible in FY13, it will be re-budgeted in FY 14.
2. Edgewood-Lake-Central Alley Project: This alley is located on private property. The Special Service Area (SSA) process will be utilized to coordinate the improvement of this alley which has a "C" condition rating. Included in the proposed FY 13 budget is \$30,000 for this alley improvement. The resident's share of the project cost (50%) will be collected via tax levy (SSA).

Program Alternative

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

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

Project Impact

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

Public Works

Local Agency Pavement Preservation (LAPP)	2013	\$150,000	MFT
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- X Critical
 - Recommended
 - Contingent on Funding
-

Spending History

N/A

Program Description & Justification

The Federal Highway Administration (FHWA) administers the **Surface Transportation Program** (STP) program that is funded through Congress from Federal Gas Tax Revenue. The money is allocated to each state which is then split between the State and the Local Agencies. The money allocated for northeastern Illinois local agencies is divided between the City of Chicago and suburban Cook County along with the six other suburban counties. Since there are so many suburban Cook County communities, having one agency plan for that money would be very difficult. As a result the money for suburban Cook is divided into smaller groups of communities based on geography. The Village of River Forest is part of the North Central Council of Mayors that establishes policy and programs for the money allocated each year.

In order for streets to be eligible for STP funding, the street must serve as a collector or arterial road meaning that the street is a higher volume roads that connect to other higher volume roads providing a network of roadways for traffic. The North Central Council of Mayors has set a policy of not using STP funds on roadways that are the responsibility of the IDOT or Cook County. The streets in River Forest that are eligible for this type of funding are Division Street, Chicago Avenue, Washington Avenue, Thatcher Avenue, and Lathrop Avenue.

The purpose of the Village's LAPP program is to improve the condition of collector and arterial roads through simple resurfacing along with minor curb and gutter replacement.

2012-13 Streets Recommended for LAPP Projects

<u>Street</u>	<u>Pavement Rating</u>
1. Washington Boulevard from Lathrop Avenue to the Des Plaines River bridge	Fair/Good

Currently, Washington Blvd has a street rating of Fair/Good as some sections are deteriorating closer to the Poor condition due to the higher volume of traffic on this collector route. If existing road conditions are not improved, further damage to the street's base may occur.

Program Alternative

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

Extensive pavement patching may be somewhat cost effective initially for streets in “Good” condition rating, and may slow down the progression of potholes, but because of the higher volume of vehicles that normally travel on this road, the pavement patching will eventually continue deteriorating exposing the street’s base that and will significantly increase eventual resurfacing costs.

Project Impact

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

Public Works

Street Improvement Program	2013	\$809,550	MFT and W/S
Streets	2014	\$895,680	MFT and W/S
	2015	\$406,600	MFT and W/S
	2016	\$438,700	MFT and W/S
	2017	\$438,700	MFT and W/S

- X Critical
 - Recommended
 - Contingent on Funding
-

Spending History

2012	\$644,430
2011	\$337,507
2010	\$328,278
2009	\$699,740
2008	\$388,444

Program Description & Justification

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

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

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

The following tables summarize the street and alley rating systems:

Streets		
Surface Condition	Pavement Ranking	Estimated Remaining Life ⁽¹⁾
Excellent	7.6 – 9.0	15 to 20 years
Good	6.1 – 7.5	10 to 15 years
Fair	4.6 – 6.0	6 to 10 years
Poor	1.0 – 4.5	2 to 5 years

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

2012-13 Streets Recommended for Repair

<u>Street</u>	<u>Pavement Rating</u>
1. Ashland Ave from Madison Street to Hawthorne Avenue	Fair
2. Forest Avenue from Madison to Washington	Fair
3. Clinton Place from Central to Lake	
4. Iowa Street from Harlem Avenue to Canadian National RR	Fair
5. Park Ave from Chicago Avenue to Augusta Street	Fair

Attached is a detailed breakdown of the streets to be repaired and the cost allocation between the MFT and Water & Sewer Funds.

Program Alternative

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

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

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
No impact in the first 5-6 years of replacement.	Centerline crack sealing will be required in years 5 or 6 following replacement; this funding will come from the annual street maintenance budget.

**VILLAGE OF RIVER FOREST, ILLINOIS
 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
 VEHICLE SUMMARY
 FISCAL YEAR 2013 BUDGET**

Vehicle Replacement	2013	2014	2015	2016	2017	Five Year Total
Public Works	167,000	397,000	101,700	121,300	125,000	912,000
Police	74,910	138,015	79,470	74,780	158,920	526,095
Fire		511,800	176,000	-	22,900	710,700
Total	241,910	1,046,815	357,170	196,080	306,820	2,148,795

Proposed Financing	2013	2014	2015	2016	2017	Five Year Total
CERF-General Fund	241,910	871,815	357,170	179,080	306,820	1,956,795
CERF-Water and Sewer	-	175,000	-	17,000	-	192,000
Total	241,910	1,046,815	357,170	196,080	306,820	2,148,795

**VILLAGE OF RIVER FOREST, ILLINOIS
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
PUBLIC WORKS VEHICLES
FISCAL YEAR 2013 BUDGET**

Public Works Department	Year	Vehicle #	2013	2014	2015	2016	2017	Five-Year Total
International Dump Truck	2002	30	-	-	-	104,300	-	104,300
Sidewalk Replacement	2001	31	-	99,000	-	-	-	99,000
International Dump Truck	2004	32	-	-	-	-	125,000	125,000
Small Dump Truck	2006	33	-	-	-	-	-	-
Street Sweeper	2003	34	-	175,000	-	-	-	175,000
International Dump Truck	2001	40	-	-	101,700	-	-	101,700
International Dump Truck	2013	41	-	-	-	-	-	-
Small Dump Truck	2011	42	-	-	-	-	-	-
Aerial Bucket Truck	2003	46	-	-	-	-	-	-
Pick-Up Truck	2003	47	32,000	-	-	-	-	32,000
Front End Loader	1992	45	135,000	-	-	-	-	135,000
Pick-Up Truck (Engineering)	2007	62	-	-	-	17,000	-	17,000
Vac-con Sewer Truck	2007	65	-	-	-	-	-	-
Skid Steer	1999	N/A	-	38,000	-	-	-	38,000
New Aerial Truck	New	New	-	85,000	-	-	-	85,000
Total			167,000	397,000	101,700	121,300	125,000	912,000

Proposed Financing

	2013	2014	2015	2016	2017	Five-Year Total
CERF-General	167,000	222,000	101,700	104,300	125,000	720,000
CERF-Water and Sewer	-	175,000	-	17,000	-	192,000
Total	167,000	397,000	101,700	121,300	125,000	912,000

Operational Impact

This is one of ten primary snow plowing vehicles in the Village's snow and ice control fleet. A breakdown reduces the Village's snow removal response by a tenth and extends the time needed to complete snow removal operations. This vehicle is also equipped with a leaf broom which greatly assists the Village with its leaf collection operations and is used to transport various parts, supplies, and equipment.

Project Impact

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

Public Works

Front-End Loader #45 (Replacement)

2013 \$135,000 CERF

Vehicles

Make Case
Model 621
Year 1992
Cost \$62,657
Purchased FY 92-93
Useful Life 15 yrs
Current Life 20 yrs



- X Critical
- Recommended
- Contingent on Funding

Vehicle Description

Various personnel in the Operations Division use this front-end loader. The vehicle is equipped with a 2-¼ yard combination bucket, emergency lighting, and two-way radio.

Total Equipment Hours	8,114
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Vehicle Breakdown/Repairs Past 3 Years	
Total Number of Breakdowns/Repairs	10
Total Repair Costs	Approx. \$8,500

Operational Impact

This unit is the only front-end loader in Public Works and is the workhorse of the fleet. It is used for loading trucks with various materials (road salt, sand, stone, leaves, etc.) and is critically important to the operations involving the removal of tree debris, logs, heavy objects, debris from storms, and providing sand for flooded areas. Road salt used during winter season cannot be loaded without the front-end loader.

Staff proposes to equip the new loader with a quick coupling device (quick-hitch) that will allow the use of different attachments, (i.e. forks, snow plows, material handling arms, brooms, brush handling buckets, etc.) making the vehicle more useful over a broader range of tasks.

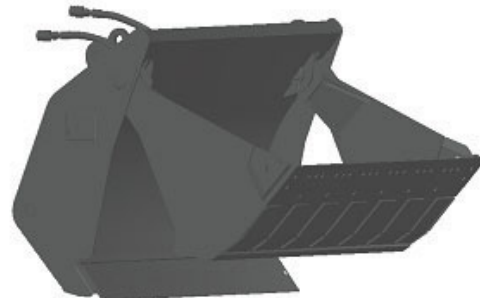
Project Alternative

The alternative is to delay the purchase and reschedule during later years. Should the front end loader fail during a snow removal and salting operation, the Village would have no ability to load salt into salt trucks.

Project Impact

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

Photos of the proposed unit and attachments:



**VILLAGE OF RIVER FOREST, ILLINOIS
 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
 POLICE VEHICLES
 FISCAL YEAR 2013 BUDGET**

Police Department	Year	Vehicle #	2013	2014	2015	2016	2017	Five-Year Total
Patrol Car	2009	1	-	38,580	-	-	39,070	77,650
Patrol Car	2011	2	-	-	39,735	-	-	39,735
Patrol Car	2011	3	-	-	39,735	-	-	39,735
Evidence Tech/Patrol Car	2009	4	37,455	-	-	37,390	-	74,845
Patrol Car	2009	5	37,455	-	-	37,390	-	74,845
Patrol	2009	6	-	38,580	-	-	39,070	77,650
Patrol	2009	7	-	-	-	-	-	-
Patrol	2006	8	-	-	-	-	-	-
Crime Prevention- Tahoe	2005	9	-	-	-	-	-	-
Community Service Officer	2007	10	-	26,150	-	-	-	26,150
Deputy Chief's Vehicle	2006	11	-	-	-	-	-	-
Detective/Surveillance	2011	12	-	-	-	-	39,145	39,145
Unmarked Surveillance	2013	13	-	-	-	-	41,635	41,635
Admin Pool Vehicle	2000	14	-	-	-	-	-	-
Ford Explorer-To be sold	1999	15	-	-	-	-	-	-
School Vehicle	2005	16	-	-	-	-	-	-
Chief's Vehicle	2006	17	-	34,705	-	-	-	34,705
Total			74,910	138,015	79,470	74,780	158,920	526,095

Proposed Financing

	2013	2014	2015	2016	2017	Five-Year Total
CERF-General	74,910	138,015	79,470	74,780	158,920	526,095
Total	74,910	138,015	79,470	74,780	158,920	526,095

Police

Marked Squad Car #4	2013	\$37,455	CERF
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Vehicles

<i>Make</i>	Chevy
<i>Model</i>	Tahoe
<i>Year</i>	2009
<i>Cost</i>	\$41,663
<i>Useful Life</i>	3 yrs
<i>Current Life</i>	3 yrs

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

Project Description & Justification

An estimated cost of \$37,455 to replace the evidence technician vehicle which also serves as a frontline patrol vehicle. The estimated cost of the vehicle incorporates \$8,000/car for equipment and installation, which includes exterior Police markings, light emitting diode light bar, and miscellaneous items needed to facilitate the installation of major components. The mileage as of 11/30/11 was 53,200 and the projected mileage at replacement is 75,000.

Vehicle Description

This vehicle is a marked squad used for daily patrol activities. Although it functions as a front line patrol vehicle, it is also used as the Evidence Technician vehicle and carries additional equipment used to process crimes scenes. The unit is equipped with a laptop computer, moving radar unit and forward facing video camera. As the vehicle is rotated out of the fleet, the laptop, radar, and video equipment will be removed and reinstalled in the new vehicle. The condition of this vehicle will be analyzed when removed from service to determine if it is suitable to be rotated to another department for administrative use, or if it should be disposed of at auction.

Breakdown/Repairs 2009-2012	
	Squad 4
Number of Breakdowns/Repairs as of November 2011	32
Total Repair Cost	\$8,815

Project Alternative

For a replacement the Police Department will be researching less costly alternatives to the Chevy Tahoe. The Tahoe has proven to be a less reliable model for police use, and has a higher than average repair history. Due to the nature of the use, deferral beyond three years is not recommended for patrol vehicles. The reliability decreases as age increases, and maintenance and repair costs often increase.

Operational Impact

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

Project Impact

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

Police – Vehicles

Marked Squad Car #5 2013 \$37,455 CERF
Vehicles

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

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

Project Description & Justification

An estimated cost of \$37,455 to replace one Ford Crown Victoria Police Pursuit Vehicle. The estimated cost of the vehicle incorporates \$8,000/car for equipment and installation, which includes exterior Police markings, light emitting diode light bar, and miscellaneous items needed to facilitate the installation of major components. Ford Motor Company discontinued the Crown Victoria in 2011 and replaced it with a Taurus Police Interceptor model, so the cost is increasing approx. \$4,000/car beginning in 2012. As such, a portion of existing equipment that would typically be reused in the new units will not fit into the revised configuration of the interior. The mileage as of 11/11 was 64,100 and projected mileage at replacement is 77,000.

Vehicle Description

This is a marked squad vehicles used for daily patrol activities. The unit is equipped with a laptop computer, moving radar unit and forward facing video camera. As the vehicle is rotated out of the fleet, the laptop, radar, and video equipment, are removed and reinstalled in the new vehicle. The condition of the vehicle will be analyzed when removed from service to determine if it is suitable to be rotated to another department for administrative use, or be disposed of at auction.

Breakdown/Repairs 2009-2012	
	Squad 5
Number of Breakdowns/Repairs as of Nov. 2011	35
Average Repair Cost	\$7,932

Project Alternative

Due to the nature of the use, deferral beyond three years is not recommended for patrol vehicles. The reliability decreases as age increases, and maintenance and repair costs often increase. As an alternative which would reduce the cost by \$2,800, the Village may elect to eliminate the all wheel drive upgrade. However, due to the nature of the use of the vehicle, particularly during inclement weather, this is not recommended.

Operational Impact

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

Project Impact

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

**VILLAGE OF RIVER FOREST, ILLINOIS
 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
 FIRE VEHICLES
 FISCAL YEAR 2013 BUDGET**

Fire Department	Year	Vehicle #	2013	2014	2015	2016	2017	Five-Year Total
Chief's Vehicle	2007	200	-	27,800	-	-	-	27,800
Deputy Chief's Vehicle	2011	201	-	-	-	-	22,900	22,900
Ambulance	2006	214	-	-	176,000	-	-	176,000
Sidewalk Replacement	2006	218	-	34,000	-	-	-	34,000
Pumper	2001	222	-	-	-	-	-	-
Ambulance	1999	224	Vehicle is a reserve unit replaced with Ambulance #214					-
Pumper	1992	226	-	450,000	-	-	-	450,000
Pool Vehicle	2000	299	Vehicle replaced with Chief's Vehicle #200					-
Aerial Truck (Shared)	2001	631	Truck is shared with and stationed at the Village of Oak Park					-
Total			-	511,800	176,000	-	22,900	710,700

Proposed Financing

	2013	2014	2015	2016	2017	Five-Year Total
CERF	-	511,800	176,000	-	22,900	710,700
Total	-	511,800	176,000	-	22,900	710,700

**VILLAGE OF RIVER FOREST, ILLINOIS
 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
 WATER AND SEWER IMPROVEMENT SUMMARY
 FISCAL YEAR 2013 BUDGET**

Water & Sewer Improvements	2013	2014	2015	2016	2017	Five-Year Total
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Sewer System

Sewer Lining	85,000	85,000	85,000	85,000	85,000	425,000
Sewer Point Repairs	15,000	15,375	15,760	16,155	16,560	78,850

Pumping Station

Pump Station Efficiency Imp.	68,500	90,000	30,000	-	-	188,500
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Water Distributribution Improvements

Water Meter Replacements	24,000	24,000	24,000	24,000	24,000	120,000
Water Main Replacement	120,000	125,000	240,000	280,000	280,000	1,045,000
Total	312,500	339,375	394,760	405,155	405,560	1,857,350

Proposed Financing	2013	2014	2015	2016	2017	Five-Year Total
Water and Sewer Fund	312,500	339,375	394,760	405,155	405,560	1,857,350
Total	312,500	339,375	394,760	405,155	405,560	1,857,350

Public Works

Sewer Relining Program	2013	\$85,000	Water & Sewer
Water and Sewer	2014	\$85,000	Water & Sewer
	2015	\$85,000	Water & Sewer
	2016	\$85,000	Water & Sewer
	2017	\$85,000	Water & Sewer

X Critical
- Recommended
- Contingent on Funding

Spending History

2011-12	\$50,779
2010-11	\$23,598
2009-10	\$106,873
2008-09	\$94,206
2007-08	\$0

Program Description & Justification

The purpose of this program is to improve the Village's sewer system and prevent costly repairs associated with failing sewer mains (collapsed, cracked, etc.). The objective is to evaluate the conditions of sewer mains (via televising), identify those in the worst condition, and perform relining of as many sections as possible. In some situations, sewer mains may have failed beyond the ability to reline and a point repair (or replacement of a section) may be necessary. The Village's sewer system is a critically important infrastructure system.

A funding level of \$140,000 in FY 13 has been established in the Water and Sewer Rate Study recommendations completed by Baxter & Woodman.

In 2011, Public Works developed an in-house sewer televising program. Village Staff will review the video recordings and the sections of failing sewer mains will be identified and prioritized. Prior to 2011, Village Staff analyzed videos of sewer mains that were televised in the late 1990's.

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

Since the Village’s first sewer relining project, approximately 30,000 lineal feet of sewers have been relined. This represents approximately 18% of the total sewer mains owned / maintained by the Village (approximately 171,000 lineal feet). All sewers that were rated either poor or fair (condition ratings “D” and “C”) during the sewer televising program from the late 1990’s will have been relined at the conclusion of the relining project that is proposed for FY 13. Relining all remaining unlined combined sewers that are less than 33 inches in diameter would cost approximately \$9 million.

Public Works’ in-house sewer televising program has identified sewer mains in poor condition that we will require relining in the coming year(s). Extreme weather conditions and the on-going root growing of trees have accelerated the rate of deterioration of the Village’s combined sewers and thus staff recommends an annual funding level of \$80,000.

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

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

2012-13 Sewer Relining Recommended Locations

<u>Segment No.</u>	<u>Location/Address</u>	<u>Present Condition</u>
1	1011 to 1023 Franklin Ave	B
2	110 to 122 Gale Ave	B
3	1400 to 1412 Harlem Ave	C
4	910 to 922 Jackson Ave	B
5	1102 to 1124 Park Ave	B
6	122 to 138 Park Ave	B
7	1135 to 1145 Thatcher Ave	B

Program Alternative

Once the structural integrity of the pipe is severely affected, beyond the ability to reline, the sole option is to perform an open-trench point repair that will require heavy street construction, temporary interruption of traffic flow, and costs associated with restoring the street’s driving surface. The preferred and more cost effective option to improving sewer mains is sewer relining.

Project Impact

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

Public Works

Sewer Point Repairs	2013	\$15,000	Water & Sewer
Water and Sewer	2014	\$15,375	Water & Sewer
	2015	\$15,760	Water & Sewer
	2016	\$16,155	Water & Sewer
	2017	\$16,560	Water & Sewer

X Critical
- Recommended
- Contingent on Funding

Spending History

2012	\$2,650
2011	\$5,603
2010	\$7,497
2009	\$22,728
2008	\$23,386

Program Description & Justification

The purpose of this program is to improve the Village's sewer system by replacing failing (collapsed, cracked, etc.) sections of sewer main (also referred to as point repairs). The objective is to evaluate the conditions of sewer mains (via televising), identify those in the worst condition, and perform relining of as many sections as possible. In some situations, sewer mains may have failed beyond the ability to reline and a point repair may be necessary. The majority of point repairs are made on an emergency basis and can be costly.

The funding level beginning in FY 13 has been established at \$15,000 in the Water and Sewer Rate Study recommendations developed by Baxter & Woodman.

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

2012-13 Sewer Relining Recommended Locations- Identified as necessary

Program Alternative

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

Project Impact

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

Public Works

Water System Efficiency Improvements			
	2013	\$68,500	Water & Sewer
Water and Sewer	2014	\$90,000	Water & Sewer
	2015	\$30,000	Water & Sewer
-	Critical		
-	Recommended		
X	Contingent on Funding		

Spending History

2012	\$0
2011	\$0
2010	\$0
2009	\$0
2008	\$0

Program Description & Justification

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

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

<u>Recommended Improvement</u>	<u>Project Costs</u>	<u>Energy Cost Savings</u>
Lighting Fixture Replacement	\$3,500	\$215
Reservoir Operations (fill valve repl.)	\$15,000	\$1,500
Relocate Pump Foot Valves	\$20,000	\$340
Discharge Check Valve Removal	\$10,000	\$820
Interconnect Suction Pipes	\$20,000	\$120
Geothermal Heat Pump	\$30,000	\$3,300
Replace Pump No. 1 ¹	\$75,000	N/A
Pump No. 1 Pipe and Valve Changes ²	\$15,000	N/A
Reservoir Turbine Generator	\$35,000	\$8,000
Replace first floor windows	\$15,000	Not known

- ¹ The improvements proposed for FY 13 may decrease friction on suction side of pump to the point where the replacement of pump no. 1 may not be necessary.
- ² Completed in conjunction with Replacement of Pump No. 1

2013 Recommended Project

Subsequent to the completion of the report, Staff prioritized several of the report’s recommendations and proposed them in the FY 12 budget. Although Staff’s recommendations were removed from the proposed budget due to revenue constraints, these recommendations are included in the Water & Sewer Rate Study, and it is Staff’s recommendation to allocate funding for some or all of these improvements in FY 13:

	<u>Estimated Project Costs</u>
Interconnect Suction Pipes	\$20,000
Remove Discharge Check Valves	\$10,000
Relocate Pump Foot Valves	\$20,000
1 st Floor Windows ¹	\$15,000
Lighting	<u>\$3,500</u>
	\$68,500

¹ All windows on the main (1st) floor of the Pump Station are single-pane with metal framing.

Program Alternative

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

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$2,995 Savings	Reduced energy consumption

Public Works

Water Meter Replacement Program	2013	\$24,000	Water and Sewer
Water and Sewer	2014	\$24,000	Water and Sewer
	2015	\$24,000	Water and Sewer
	2016	\$24,000	Water and Sewer
	2017	\$24,000	Water and Sewer

- Critical
- X Recommended
- Contingent on Funding

Spending History

2012	\$0
2011	\$0
2010	\$0
2009	\$0
2008	\$0

Program Description & Justification

The purpose of this program is to improve the metering accuracy of 106 Village owned commercial and residential water meters that are currently more than twenty years old. Water Department employees randomly tested six meters in this age category and found that four of six did not meet AWWA (American Water Works Association) standards for meter accuracy. Although not a standard, studies recommend that residential water meters be replaced every 15-20 years. Water meters can be damaged and deteriorate with age, thus producing inaccurate readings. Inaccurate readings will give misleading information regarding water usage, make leak detection difficult, and result in lost revenue.

A summary of the meters proposed to be replaced is listed below. All meters would be changed in-house by water department employees.

Meters >20 years old (1991 and earlier)

Size	Qty.	Cost to replace
5/8"	66	\$7,590
3/4"	1	\$135
1"	14	\$2,377
1.5"	15	\$7,000
2"	10	\$6,500
Total	106	\$24,000

There are approximately 700 additional meters that are between 15 and 20 years of age. The cost to replace all 700+ meters in this age category is approximately \$100,000. Therefore, an annual funding level of \$24,000 for fiscal years 2014, 2015, 2016, and 2017 is recommended.

Program Alternative

As the Village’s water metering system is critically important as a source of revenue, it is important to plan/budget for the replacement of water meters that have reached or exceeded the end of their useful service life. The primary alternative to this program is to not budget/plan for water meter replacements and respond to metering failures and inaccuracies as they occur- this will result in lost revenue for the Village as such problems may not become apparent for some time.

An alternative to the Village incurring the costs of the new meters is requiring that the building/property owners incur a portion or all of the new meter costs.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
Additional Water/Sewer Revenue- Amount Unknown	Accurate Meter Reads

Public Works

Water Main Replacement Program

Water and Sewer

2013	\$120,000	Water & Sewer
2014	\$125,000	Water & Sewer
2015	\$240,000	Water & Sewer
2016	\$280,000	Water & Sewer
2017	\$280,000	Water & Sewer

- X Critical
 - Recommended
 - Contingent on Funding
-

Spending History

2012	\$175,887-	Monroe Avenue
2011	\$258,302 -	Park Avenue
2010	\$347,304-	Lathrop Avenue
2009	\$0	
2008	\$0	

Program Description & Justification

The purpose of this program is to improve the condition of the Village's water mains by replacing aging and deteriorating water system infrastructure. This is accomplished by replacing deteriorating segments of water mains before they break which will necessitate costly repairs and the experience of significant water loss and associated water consumption costs. The Village's water distribution system is a critically important infrastructure system.

The Village has approximately 40 miles of water main. The majority of the water mains are between 50 and 80 years old. On average, there are seven water main breaks per year. It has been proven that as water mains become old and reach the end of their useful lives, performance deteriorates resulting in high maintenance costs, loss of hydraulic capacity and water quality, and a significant increase in customer complaints.

The AWWA recommends replacing one-percent of the distribution system every year. The \$240,000 - \$280,000 funding level in years 2015 – 2017 will replace 0.7% of the Village's system every year

Each year, Village Staff conducts an analysis of failing or problematic sections of water main for the purpose of determining the need to replace specific water mains based on history and number of breaks, outdated size, or any other defective condition. A typical water main project involves an open trench installation of the new water main pipe and the transfer of all fire hydrants and

private water services to the new main before the old main is abandoned. Water main projects are typically followed by a resurfacing project of the street's surface.

2012-13 Water Main Replacement Recommended

<u>Location</u>	<u>Pipe Length (FT)</u>
Washington Blvd – From Lathrop to Ashland	1,008

The water main replacement project (proposed for FY 13) will eliminate one unnecessary 4-inch water main on the north side of the 7600 block of Washington Boulevard and upgrade an existing 4-inch water main to a ductile iron 8-inch water main on the south side of the same block that will increase the volume of water for firefighting and potable consumption. The cost estimate for this project, which includes design, construction, and construction engineering, is \$130,000. The design phase (\$10,000) will be performed in FY 12 and the construction (\$110,000) and construction engineering (\$10,000) phases will be completed in FY 13.

Upon completion of this project, nearly all of the 4-inch water mains will have been replaced with a larger diameter water mains.

Future Water Main Projects

Staff has identified the following water main break projects in fiscal years 2014 and 2015:

FY 14: Water main located beneath alley on 600 block between Bonnie Brae and Harlem Ave – main is located partially beneath private property and public alley in need of resurfacing.

Estimated project cost: \$90,000 construction (excludes surface restoration), \$15,000 engineering design for water main phase only .

FY 15: Water main beneath River Oaks Drive and Auvergne Place – main has experienced numerous breaks in recent years.

Estimated project cost: \$262,000 construction (excludes surface restoration), \$36,000 engineering design

Staff will evaluate the Village's water distribution system and evaluate trends in water main breaks annually to identify future projects. A map displaying the history of water main breaks is attached.

Program Alternative

As the Village’s water distribution system is a critically important infrastructure system, it is important to plan/budget for the replacement of water mains that have reached or exceeded the end of their useful service life. The primary alternative to this program is to not budget/plan for water main replacement projects and respond to water main breaks as they occur. These repairs, which are typically conducted on an emergency basis, involve an open-trench that requires heavy street construction, temporary interruption of traffic flow, temporary water shut-off for customers, and costs associated with restoring the street’s driving surface.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
Reduced Contractual Expense for Main Repairs- Savings Unknown (Average Cost of a Main Break is \$8,000)	Less Main Breaks

Jurisdictional Statistics

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

Size, Development and Infrastructure

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

Population

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

2010 Census Highlights

Total housing units	2,615
Average household size	2.60
Median family income	\$122,155
Median home value	\$386,600

Municipal Services & Facilities

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

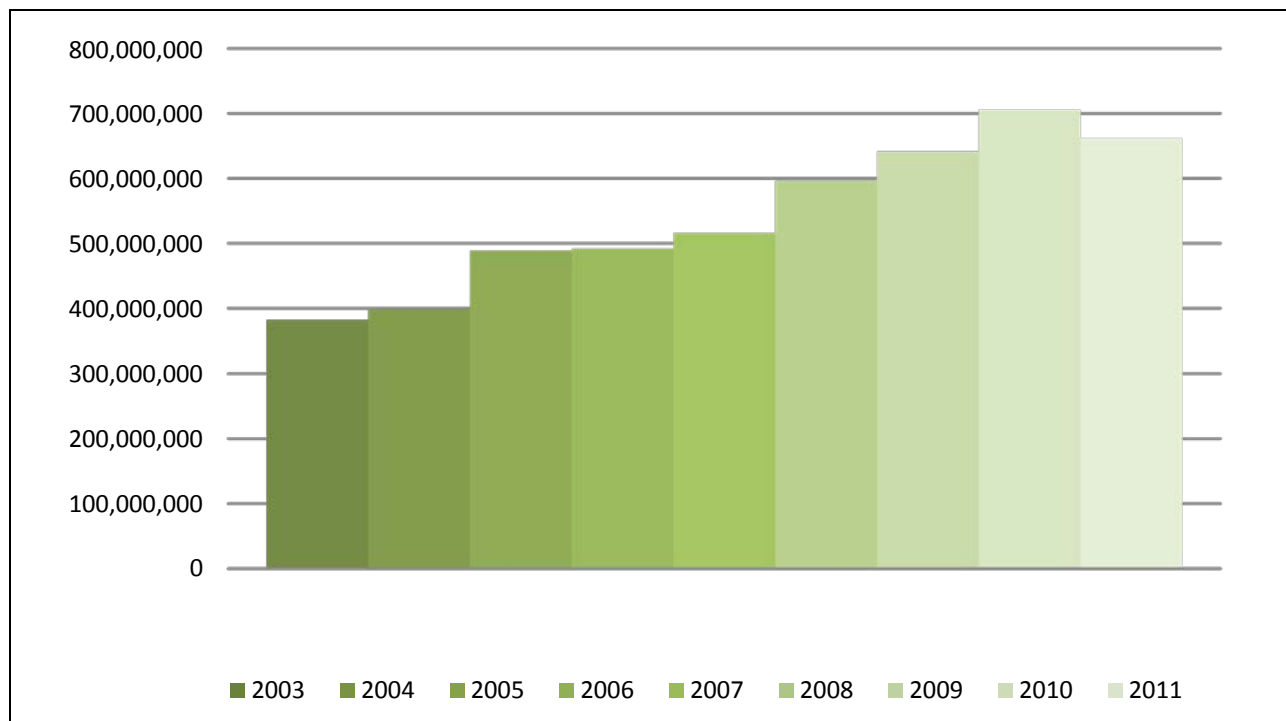
Annual taxable sales

2006	\$165,860,272
2007	\$179,968,785
2008	\$177,431,561
2009	\$158,420,269
2010	\$156,410,949
2011	\$161,385,602

Property Tax Exhibit

Tax Levy Year	2008 Extended	2009 Extended	2010 Extended	2011 Estimated
General Fund	\$ 3,519,477	\$ 3,177,743	\$ 3,922,777	\$ 4,580,802
Police Pension	\$ 939,562	\$ 1,153,757	\$ 1,073,306	\$ 704,044
Fire Pension	\$ 560,824	\$ 691,356	\$ 681,030	\$ 562,530
Total Corporate Levy	\$ 5,019,863	\$ 5,022,856	\$ 5,677,113	\$ 5,847,376
Bond and Interest Levy	\$ 229,819	\$ 231,824	\$ 232,171	\$ 220,930
River Forest Library	\$ 961,052	\$ 964,564	\$ 1,090,209	\$ 1,125,000
Total Levy	\$ 6,210,734	\$ 6,219,244	\$ 6,999,493	\$ 7,193,306
Property Tax Rate	\$1.041	\$0.971	\$0.995	\$1.107

Equalized Assessed Valuations



2003-2010: Actual

2011: Estimated

The Village's 2011 Equalized Assessed Value is expected to decrease due to a decline in residential property values. In calendar year 2011 property values were reassessed in the Village. The Village's Tax Increment Financing (TIF) District was closed effective December 31, 2010. The equalized assessed value of the TIF district was considered new property in Tax Levy Year 2010.

Property Tax Rates

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

Last Ten Levy Years

Tax Levy Year	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	1999
Calendar Year Collected	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2000
Village of River Forest	0.840	0.820	0.880	0.965	0.979	0.948	1.102	1.116	1.042	1.518	1.477
School Districts	5.665	5.502	5.843	6.234	6.061	5.562	6.028	5.910	5.612	7.816	6.999
Cook County	0.423	0.394	0.415	0.446	0.500	0.593	0.593	0.630	0.690	0.545	0.618
Park District	0.209	0.255	0.317	0.357	0.363	0.354	0.418	0.426	0.386	0.557	0.390
Water Reclamation	0.274	0.261	0.252	0.263	0.284	0.315	0.347	0.361	0.371	0.401	0.419
Public Library - Village Component Unit	0.155	0.151	0.161	0.176	0.179	0.173	0.204	0.206	0.199	0.030	0.240
Township	0.075	0.078	0.084	0.093	0.095	0.093	0.109	0.111	0.115	0.171	0.181
Other (1)	0.062	0.081	0.063	0.077	0.074	0.030	0.073	0.113	0.079	0.320	0.349
Total- all purposes	7.703	7.542	8.015	8.611	8.535	8.068	8.874	8.873	8.494	11.358	10.673
Share of total tax rate levied for the Village of River Forest	10.90%	10.87%	10.98%	11.21%	11.47%	11.75%	12.42%	12.58%	12.27%	13.37%	13.84%

Note:

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

Data Source:

Cook County Clerk's Office

Equalized Assessed Value

Tax Levv Year	Residential	Commercial	Industrial	Total Assessed Value	Village Property Tax Rate	Total Equalized Assessed Value
	Amount	Amount	Amount			
2010					0.840	704,269,535
2009					0.820	641,332,879
2008	231,060,928	21,234,090	254,274	252,549,292	0.880	596,926,880
2007					0.965	515,665,926
2006					0.979	491,723,633
2005					0.948	488,961,811
2004	134,086,644	20,660,993	112,334	154,859,971	1.102	398,872,827
2003					1.116	383,075,511
2002					1.042	386,147,191
2001	99,416,282	16,883,378	103,229	116,402,889	1.518	264,366,625

Notes:

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

Refer to the Property Tax Rates - Direct and Overlapping Governments schedule for additional

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

Data Source:

Cook County Clerk's Office - www.cookcountyclerk.com/tsd/taxagencyreports

Top Ten Principal Property Taxpayers

Taxpayer	Type of Business	2009 Levy Year	
		Equalized Assessed Valuation	Percentage of Total Equalized Assessed Valuation
River Forest Town Center One	Retail Center	15,313,123	2.39%
West Suburban Hospital	Medical Center	7,067,803	1.10%
River Forest Town Center Two	Retail Center	4,371,245	0.68%
Albertson's (Jewel)	Retail Store	4,461,611	0.70%
Jack Strand	Retail Center	1,574,623	0.25%
Chicago Land & Trust	Land Title Firm	1,197,951	0.19%
420 Lathrop LLC	Property Management	1,075,627	0.17%
Private Bank	Bank	1,022,010	0.16%
River Forest Tennis Club	Recreation	998,368	0.16%
Thomason Tax and Accounting	Retail Store	993,224	0.15%
Totals		<u>\$ 38,075,585</u>	<u>5.94%</u>

Data Source:

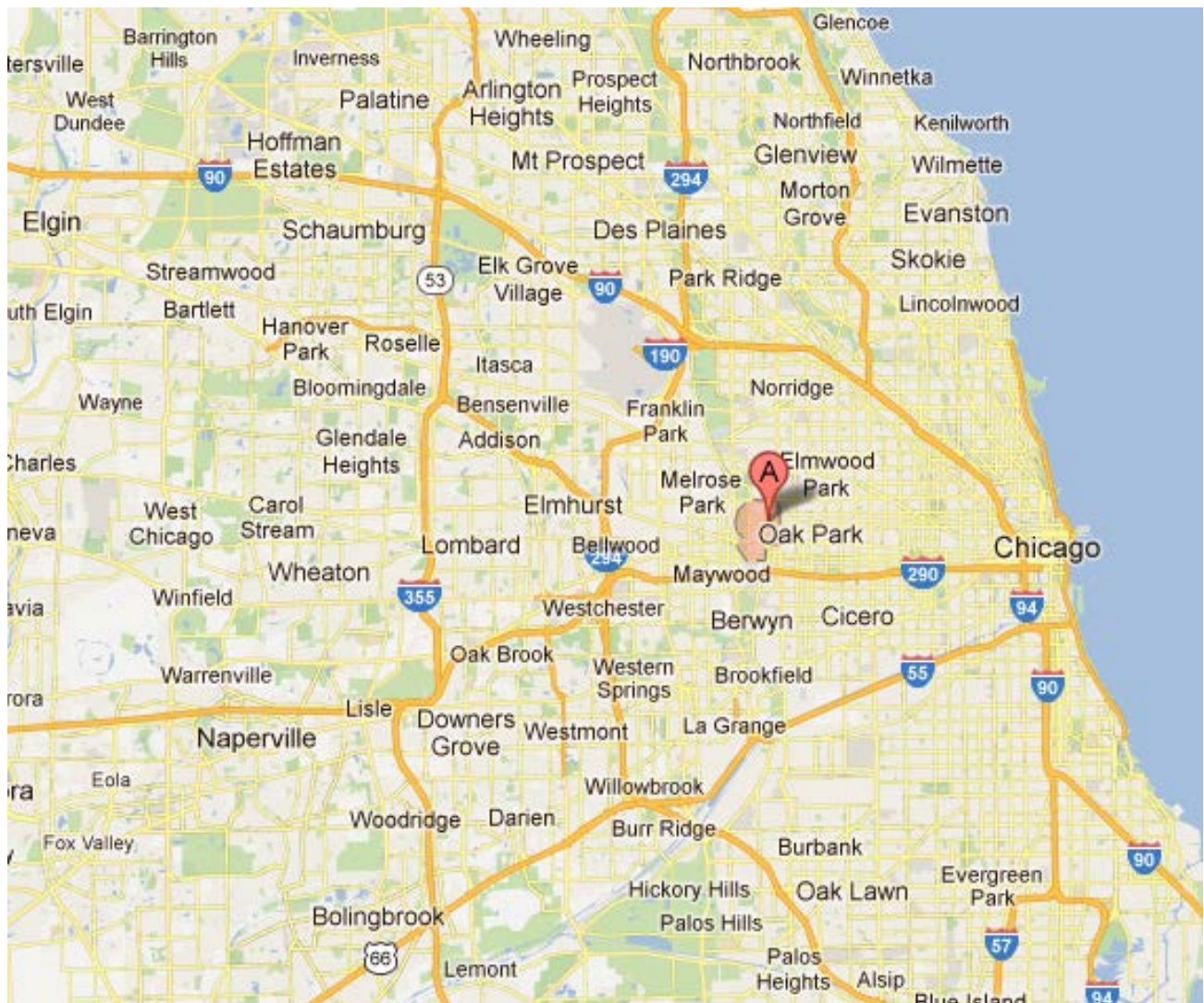
Office of County Clerk

Location of River Forest

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

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

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



Budget Glossary

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

Accrual: A basis of accounting in which revenues are recognized in the accounting period they are earned and become measurable. Expenditures are recognized in the period that they are incurred, if measurable.

Advanced Life Support (ALS): A level of emergency care provided by the River Forest Fire Department. Fire fighter/paramedics are trained to use intravenous therapy, drug therapy, intubation and defibrillation.

Appropriation: A legislative authorization for expenditures for specific purposes within a specific time frame.

Assessed Value: The value placed on real and other property as a basis for levying taxes.

Balanced Budget: A balanced budget means that recurring revenues equal recurring operating expenses. One-time capital expenditures normally are funded from the Capital Equipment Replacement Fund or the General Fund Reserve and are not factored into whether or not the budget is balanced. Nor should one-time revenues, such as a TIF surplus distribution, be used to cover ongoing operating expenditures.

Budget: A description of the spending and general financial plans that focus on the accomplishment of specific goals and objectives established by the Village Board over a specified time period.

Budget Reserve: A portion of a fund that is restricted for a specific purpose and not available for appropriation.

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

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

Capital Improvement Program: A five-year projection of the Village’s capital improvement needs. The program also includes the source of funding for each particular project. The first year of the program represents the current fiscal year capital budget.

Cash-basis:	A type of accounting in which revenue and expenditure transactions are recognized only when cash is increased or decreased.
Charges for Services:	User charges for services provided by the Village to those specifically benefiting from those services.
Communications Device:	The use of the budget as a means to communicate the process for preparing, reviewing, and adopting the budget for the coming fiscal year including summary information, an overview of significant budgetary issues, trends, and resource choices.
Computer Aided Design (CAD):	A software program that assists in the design of infrastructure improvements.
Congestion Mitigation And Air Quality (CMAQ):	The CMAQ program is one source of funds for Transportation Control Measures (TCM) employed for the purposes of reducing congestion and improving air quality.
Contractual Services:	Items of expenditure from services the Village received primarily from an outside company. Utilities, rent, travel, and advertising are examples of contractual services.
Debt Service:	The payment of principal and interest on borrowed funds. The Village has debt service for general obligation bonds.
Department:	A major administrative division of the Village with overall management responsibility for an operation or a group of related operations within a functional area. A department may have more than one program and may be accounted for in more than one fund.
Depreciation:	The allocation of the cost of a fixed asset over the asset's useful life. Through this process the entire cost of the asset, less the salvage value, is ultimately charged off as an expense. This method of cost allocation can be used in propriety funds.
Encumbrances:	Commitments related to unperformed contracts for goods or services. These are not legal liabilities of the Village but represent a reservation of funds.

Emerald Ash Borer: (EAB)The EAB is a destructive, small, metallic-green beetle native to Asia that only attacks ash trees.

Enterprise Fund: A fund used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful for sound financial administration. The Water and Sewer Fund is an example of a Village enterprise funds.

Environmental Protection Agency (EPA): Federal regulatory agency that provides for the protection of the environment.

Enterprise Resource Planning (ERP): Computer software that integrates internal and external management information across the entire organization, including finance/accounting, building permits, customer contacts, utility billing, etc.

Financial Plan: The use of the budget as a means to summarize the Village's finances including revenues and other financing sources, and of expenditures and other financing uses for the prior year actual, the estimated current year actual, and the proposed budget year.

Fiscal Year (FY): A time period for which the Village's finances are recorded and maintained. The Village's fiscal year is a calendar year.

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

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

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

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

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

Geographic Information System (GIS): A software program that is a collection of people, data, procedures and systems that enable data to be stored and maintained geographically.

Government Finance Officers Associations (GFOA): An associations that aims to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices.

Governmental Accounting Standards Board (GASB): An independent board that establishes standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities.

Governmental Funds: Fund generally used to account for tax-supported funds.

Non-Home Rule: A non-home rule unit of local government, pursuant to the [Illinois State Constitution](#), may exercise only those powers and perform those functions as identified by the State. Non-Home Rule communities are limited in the power to regulate for the protection of the public health, safety, morals and welfare; to license; to tax and to incur debt.

Illinois Environmental Protection Agency (IEPA): State regulatory agency that provides for the protection of the environment.

Illinois Green Infrastructure Grant Program (IGIG): State grant to implement green infrastructure best management practices to control stormwater runoff for water quality protection.

Illinois Municipal Retirement Fund (IMRF): State mandated pension fund for all full-time and eligible part-time Village employees, except sworn fire and police employees.

Insurance Services

Office (ISO): A non-profit organization that assesses a Fire Department's ability to provide fire services to a community.

Information Technology: A term used to broadly define computer operations and the processing of automated information in the Village organization.

Infrastructure

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

Intergovernmental

Personal Benefit

Cooperative (IPBC): An intergovernmental health insurance cooperative comprised of a number of local governments and agencies established to provide and administer employee health and dental insurance to eligible employees of the member agencies.

Intergovernmental Risk

Management Agency

(IRMA): A public entity risk pool comprised of seventy-four public entities in northeastern Illinois that have joined together to manage and fund their property/casualty/workers' compensation claims through a comprehensive risk management program.

Joint Utility Locating

Information for

Excavators (JULIE):

The Village uses this service to make arrangements for the prompt locating of all Village utilities in areas scheduled for construction work.

Levy:

To impose taxes for the support of government activities.

Long-term Debt:

Financial obligation with maturity of more than one year after the date of issuance.

Metropolitan Water

Reclamation District

of Greater Chicago

(MWRDGC):

The agency that stores and treats sanitary sewage waste for the City of Chicago and 124 suburban communities, including River Forest.

Modified Accrual:

A basis of accounting in which revenues are recognized in the period they become available and measurable. Expenditures are recorded when the related fund liability has been incurred or the invoice is received.

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

Standard & Poor's Rating Service: An independent agency that analyzes the financial credit ratings of organizations. The ratings are based on debt issuance that carry a three letter coding. The Village possesses an AA+ rating.

Motor Fuel Tax (MFT): Revenue allocated by the state to municipalities for funding street improvements.

Mutual Aid Box Alarm System (MABAS): The mutual aid box alarm system (MABAS) was established to provide a swift, standardized and effective method of mutual aid assistance for extra alarm fires and mass casualty incidents. The MABAS system is divided into over 20 Divisions from the communities along I-53 and the Northwest Tollway corridor.

National Pollutant Discharge Elimination System (NPDES): Permit program that controls water pollution by regulating point sources that discharge pollutants into waters of the United States.

Northern Illinois Police Alarm System (NIPAS): A cooperative agreement among 90 area law enforcement agencies to address emergency law enforcement needs which exceed the capabilities of any single member agency.

West Central Conference (WCMC): A council of government comprised of municipalities and townships in the northwest suburbs. The WCMC provides legislative lobbying and information services, joint purchasing programs and other programs of joint interest to its members.

Operations Guide: The use of the budget as a means to describe the operations, activities, services and functions carried out by the Village's organizational units.

Operating Expenditures: Expenditures that generally recur annually and are expected to continue in the future unless service levels are impacted.

Operating Revenues:	Revenues that recur annually with reasonable stability. By Village policy, operating revenues should exceed operating expenditures on an annual basis.
Policy Document:	The use of the budget as a means to translate policy into specific programs and activities. The budget reflects the Village's commitment to certain entity-wide non-financial goals, even though the ultimate achievement of those goals may be beyond the period covered by the budget.
Division:	A component of the budget dedicated to a particular purpose in order to identify the costs related to that purpose.
Proprietary Fund:	Funds that focus on the determination of operating income, changes in net assets, financial position and cash flows. There are two different types of proprietary funds: enterprise and internal service activities.
Retained Earnings:	See Fund Balance.
Self-Contained Breathing Apparatus (SCBA):	Personal protective equipment worn to protect individuals from exposure to environments hazardous to the respiratory system.
Special Revenue Fund:	A fund used to accounts for revenues legally earmarked for a particular purpose.
Strategic Planning:	The process of determining the Village's goals and then identifying the best approach for achieving those goals.
Street Improvement Program (SIP):	A program for the general maintenance of street in the Village.
Supervisory Control And Data Acquisition (SCADA):	Computer system that assists in the operation of the water purification and distribution process.
Tax Extension:	The total amount of taxes applied to properties within a taxing district as a result of a tax levy. Extensions in Illinois are increased by a loss factor to ensure that each taxing body receives the full amount of its levy after recognition that a small amount of taxes will not be paid.

**Tax Increment Finance
(TIF) District:**

A legal entity created by local resolution to promote improvements, jobs, etc. The taxes generated from the assessed value “increment” above the base year are used to finance the costs of the improvements which generate the increased assessed valuation.

Tax Levy:

An ordinance that directs the County Clerk to assess a tax proportionally against all properties located within a taxing district for the purpose of raising a specific amount of tax for taxing district.

Telecommunications

Tax:

A tax on the gross sale of telecommunications services by telecommunications providers.

Transfers:

Movements of resources between two Funds. For River Forest, transfers regularly occur from the General Fund and Water and Sewer Fund into the Capital Equipment Replacement Fund.

Unrestricted Net

Assets:

Net assets not invested in capital assets, net of related debt, that are accessible for the general use of the fund.