

Village of River Forest, Illinois

Annual Operating Budget Fiscal Year 2011 – 2012





ANNUAL OPERATING BUDGET
FISCAL YEAR 2011 – 2012

VILLAGE OFFICIALS

VILLAGE PRESIDENT

John P. Rigas

VILLAGE CLERK

Roma Colwell-Steinke

VILLAGE TRUSTEES

Catherine M. Adduci

Susan J. Conti

Stephen J. Dudek

Michael W. Gibbs

Stephen Hoke

James Winikates

VILLAGE ADMINISTRATOR

Eric Palm

FINANCE DIRECTOR

Joan Rock

FIRE CHIEF

James Eggert

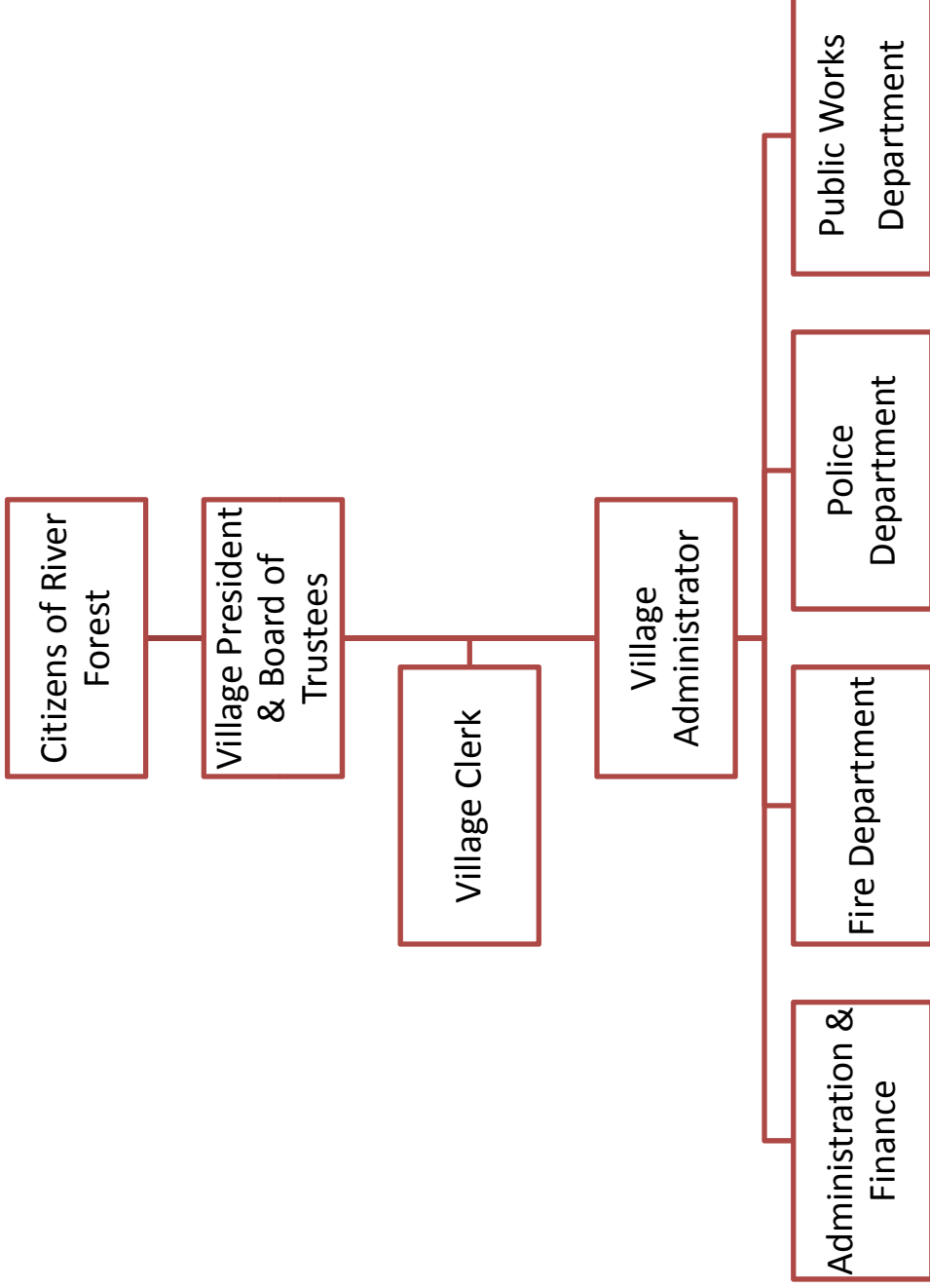
POLICE CHIEF (Interim)

Gregory Weiss

PUBLIC WORKS DIRECTOR

Philip Cotter

Village of River Forest Organizational Chart



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March 4, 2011

John Rigas, Village President
Village Board of Trustees

On behalf of the Village Management Team, it is my pleasure to present to you the Fiscal Year 2011 – 2012 Operating 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.

It is no secret the last several years have been difficult for many organizations – public and private alike – and although economists and pundits state the economy is slowly starting to improve, it is difficult to find any sign of those improvements in our revenues. The Village of River Forest has made many tough choices in these past years in order to put its financial house in order. It enlisted the help of its residents through a citizen advisory committee to identify ways to reduce expenditures. Most importantly, it has relied on the collective efforts of its elected officials and staff to lead it through these tumultuous times. We still look for ways to improve efficiencies and reinvent how we deliver services to our residents – a “new normal,” so to speak. As we strive for continued improvements, this budget proposes no new positions and memorializes a reorganization in the public works/administrative divisions approved by the Village Board in February 2011. The general fund operating budget, as presented, is balanced.

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

modestly balanced for FY 2012. We anticipate \$13,401,597 in revenues and \$13,359,773 in expenditures.

Revenues

There are three main sources of revenue in the General Fund:

- Property Tax – 42%
- Sales Tax – 16.5%
- Income Tax – 7%

General Fund operating revenues are higher than the prior year’s budgeted revenues primarily due to the increase in property tax revenues resulting from the closing of the TIF District and the non-home rule sales tax revenues. Operating revenues are \$1,158,527 or 9.39% higher than the prior year’s budget. Total revenues, including the TIF Surplus and 2008A GO bond proceeds transferred from the debt service fund for street improvements, are \$570,670 higher. The bond proceeds were fully expended in FY 2011.

**Village of River Forest
General Fund**

	FY 2011 Budget	FY 2011 Projected	FY 2012 Budget	\$Inc (Dec) FY 2011 Budget to FY 2012 Budget
Operating Revenues				
Property Taxes	\$5,192,102	\$5,264,357	\$5,635,014	\$442,912
State Sales Tax	\$1,800,358	\$1,729,583	\$1,633,534	(\$166,824)
State Use Tax	\$0	\$0	\$123,887	\$123,887
Non-Home Rule Sales Tax	\$0	\$0	\$572,752	\$572,752
Income Tax	\$913,813	\$909,196	\$893,760	(\$20,053)
Telecommunications Tax	\$516,428	\$510,374	\$510,374	(\$6,054)
Utility Taxes	\$718,000	\$694,629	\$707,018	(\$10,982)
Other Revenues	\$3,202,369	\$3,284,208	\$3,425,258	\$222,889
Total Operating Revenues	<u>\$12,343,070</u>	<u>\$12,392,347</u>	<u>\$13,501,597</u>	<u>\$1,158,527</u>
Bond Proceeds	\$258,475	\$261,005	\$0	(\$258,475)
TIF Surplus Distribution	\$329,382	\$355,085	\$0	(\$329,382)
Total Revenues	<u><u>\$12,930,927</u></u>	<u><u>\$13,008,437</u></u>	<u><u>\$13,501,597</u></u>	<u><u>\$570,670</u></u>

FY 2011 total property tax revenues of \$5,635,014 are \$442,912 or 8.53% higher than the prior year primarily due to the additional property tax revenues due to the TIF District closing and a Consumer Price Index f(CPI) increase of 2.7%. State Use Tax revenue had been included with Sales Tax

revenue, but has been moved to a separate account in FY 2012. Sales tax revenues are estimated to increase 2%. FY 2012 will be the first year the Village receives non-home rule sales tax revenues. The tax will be assessed beginning on July 1, therefore, ten months of revenue are included in FY 2012. Income Tax and Use Tax revenues are both distributed based on population and have been reduced slightly due to the decrease in the Village's population from 11,635 to 11,172. Other revenues are higher because of the budgeted crossing guard reimbursement (\$37,226), LED Street Light (\$100,000) and Model Communities Grant (\$25,000) revenues and an increase in the amount for Administrative Towing Fees (\$110,000 from \$85,000 in FY 2011).

Expenditures

General Fund expenses have increased \$612,574 over last year's budget. These increases are attributed to several items. First, the Village's TIF district was dissolved on December 31, 2010. The Village was charging eligible personnel related expenses to the TIF district. These annual costs totaled \$476,112 of which \$319,739 were expended for 8 of the 12 months of the fiscal year. Second, personnel & benefit costs make up a large portion of any governmental entity's budget. Approximately 57%, or \$7,625,130, of the General Fund is attributed to salaries and benefits. Note: the Village does not factor police and fire pension contributions into that calculation. The Village is has rejoined the Intergovernmental Personal Benefit Cooperative (IPBC) for its health insurance. While not a panacea for lower rates, we expect our membership in the IPBC to stabilize our rates as well as provide the Village greater flexibility in plan design. We have budgeted increases to health insurance of 12.8% (PPO) and 18.8% (HMO) respectively.

In order to maintain a balanced budget, it was recommended that departments refrain from adding new personnel unless it was part of a restructuring or reorganization effort. Each department was also challenged to look for ways to reduce contractual services and commodity expenses. This proved to be a difficult task as each department has already made substantial cuts the past two fiscal years. In addition, certain costs continue to increase such as the cost of gasoline. We have projected a 15.5% increase to fuel in each department to account for higher gas prices. Other expenditure highlights are listed below:

Administration

- The FY 2012 includes the reorganization of the Administration & Public Works Departments approved by the Village Board on 2/28/2011. The new Assistant Village Administrator's salary has been divided between Division 10 – Administration and newly created Division 20 – Building & Development. The 2.5 FTEs and related building department expenses have moved from Public Works into Division 20.

- Village phones (land line) have been consolidated into one cost center in Administration with the exception of water/sewer charges. The change from AT&T to Call One should save us \$4,000 a year when the phone system is fully implemented. We have also phased out cell phones for most Village staff.

- The Administration budget contains funding for several consultant projects:
 - Fire District Study - \$20,000: 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 from another community.
 - Compensation Study - \$15,000: These funds would be used to hire a third party to evaluate our compensation for non-union personnel, create new salary schedules and evaluate a new methodology for adjusting compensation on a regular basis.
 - Information Technology (IT) Evaluation – \$7,500: These funds would be used to assess our current IT hardware and infrastructure and make recommendations for improvements.
 - Website Update - \$10,000: We have budgeted a “refresh” of our village website. These funds can be expended either through a third-party company or seeking assistance from one of the universities.
 - In addition, funds are budgeted for general planning/land use issues (\$10,000) and the bike plan study grant reimbursed from Cook County (\$25,000)

- Each department was allowed to continue to add one national professional conference into their funding request.

- WSCDC Funding – This figure has increased 4% -- primarily to account for a potential increase from January – April 2012. Our current fee for CY 2011 has decreased from the previous year.
- Fire & Police Commission – Several of the Village's eligibility lists will expire mid-year and will require the Village to test for new employees.
- Legal Services – This budget request has decreased to account for the anticipation of the labor contracts being settled.

Police

The Police Department was able to hold its contractual services and commodities fairly flat. A couple of highlights are outlined below:

- The continued payment of the crossing guards by District 90 and Grace Lutheran School as previously directed by the Village Board.
- Continued funding for the Oak Park-River Forest Youth Interventionist Program. We budgeted \$18,500 for the program with 50% from the General Fund and 50% from the BADGE grant.
- Expenditure line items were created for DUI expenditures and drug forfeitures. These expenditures are offset by matching revenues.

Fire

There are no major changes to the Fire Department budget. Maintenance is increased to account for the aging fleet.

Public Works

- Salaries and benefits are reduced for the elimination of the assistant public works director. A Master's level intern position was added.
- Consulting services have been increased to account for any professional engineering services the Village may need outside of its SIP projects.

- Public Works Garage – Tuck pointing & Exterior Repairs: \$12,000
- Street Maintenance - \$101,000: These funds are for patching, crack sealing and thermoplastic striping – costs that were in the MFT fund in FY 2011.
- Training - \$1,500: Funds to send (\$1,500 in W/S as well) our engineering technician to GIS training.
- Dumping Fees: These fees have decreased approximately \$18,000 as a result of locating transfer stations that charge lower tipping fees.
- Tire Machine: \$5,100 for a new tire machine to assist in replacing tires on our maintenance vehicles. During leaf season, we swap the tires on the pickups with older tires because the tires often times rub against the curb line damaging the sidewall of the tire.
- Maintenance of Street Lights includes \$100,000 for the upgrade to LED street lights. This is funded by a Energy Efficiency and Conservation Block Grant (American Recovery and Reinvestment Act Federal grant) through Cook County.
- Maintenance of Streets: \$77,700 is budgeted towards the 2011 SIP. This is part of a \$100,000 (Illinois Jobs Now) grant we received from IDOT and is offset by a grant in the revenue fund.

Water/Sewer Fund

The Water/Sewer Fund has operated in a deficit the last several years; and, while a high unrestricted net assets has allowed that to occur, changes must be made to correct a structural deficit and allow funding to complete capital projects. In order to correct this issue, the budget includes a rate increase to \$5.02 per 100 cubic feet. This is a 12% increase over the current rate of \$4.47. The Water/Sewer Fund also includes the following highlights:

- This year's water/sewer budget includes \$15,000 for a water rate study to evaluate our current rates and create a schedule for funding capital replacements.

- An additional summer laborer to assist in televising our combined sewer transmission lines in-house as opposed to outsourcing that function.
- 835 linear feet of sewer relining for a total of \$62,625.
- Outsourcing of utility billing printing and consideration of changing billing cycles to bimonthly from quarterly.
- Continued replacement of some of our larger water meters. It was discovered that some of these older meters were not accurately measuring water use, which contributes to the discrepancy in our pump/bill ratio. The cost of these meters is \$18,000.
- Flood mitigation supplies: \$15,000.
- We continue to budget funds for the overhead sewer program. This year's budgeted amount is \$56,500, which is an \$8,000 decrease from last year based on actual requests in FY 2011.
- Additionally, we will begin making a Capital Equipment Replacement Fund (CERF) contribution for the future replacement of vehicles and equipment from water/sewer in this fiscal year. This year's transfer amount is \$51,529.

Motor Fuel Tax Fund

The Motor Fuel Tax (MFT) Fund will be used this year to fund the expanded annual Street Improvement Program (SIP).

The streets scheduled to be resurfaced (grind, patch & overlay with minor curb replacement):

- LeMoyne (Park to Lathrop)
- Monroe (Augusta to Chicago)
- William (Augusta to Chicago)
- Ashland (Division to Greenfield)
- Bonnie Brae (Chicago to Augusta)
- William (Greenfield to North)

Thatcher Avenue (Madison to Hawthorne) (LAPP Project) – 20% of the construction phase is funded by the Village.

The streets scheduled to be rehabilitated (grind & overlay with minor patching):

Iowa (Forest to Thatcher)

Thomas (Monroe to Keystone)

William (Augusta to Chicago)

The streets scheduled to be micro surfaced (Polymer Modified Emulsion Base overlay):

Clinton, Hawthorne, Linden, Vine

Police and Firefighters Pension Funds

FY 2012 employer contributions to the pension funds are based on the expected actual property tax collections during the fiscal year. In the past the budget was based on what was expected to be levied during the fiscal year. This policy was changed because the levy is expected to decrease in FY 2012 due to the 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. We will know the actual impact of the change when we have the actuarial analysis performed in late summer based on the FY 2011 financial statements. Budgeted revenues in FY 2012 decreased because of the drop in the 2010 Tax Levy based on the 05/01/2010 actuarial valuation and because a TIF surplus distribution is included in the FY 2011 projection.

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

Capital Equipment Replacement Fund (CERF)

This year's CERF implements a new strategy for purchasing front line police vehicles. There are six (6) front line vehicles that were typically all replaced in the same year. Starting in FY 2012, we will begin a new cycle of replacing two vehicles a year on a rolling basis. This will help flatten our maintenance costs as well as the costs for replacing the vehicles.

One other highlight includes \$140,000 for the purchase a replacement dump truck for the Water/Sewer Department. The Water/Sewer fund has not made a CERF contribution in years past, but will do so starting this year.

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.

Conclusion

The Village is fortunate that it is able to balance this year's budget without dipping into reserves or making draconian cuts. The conclusion of the TIF district and the passing of the non home-rule sales tax referendum certainly have helped in that end. That being said, it is crucial for Village staff to always be looking for ways to improve efficiencies and save money for the taxpayers in the community. It is our job, but most importantly, our obligation.

The creation of the annual operating budget is a team effort, and I am pleased to be part of a group of very talented and dedicated individuals from each department. I appreciate the patience of each department as they took the time to thoroughly explain their budgets to the new administrator during our initial reviews and support of our recommendations to the Village Board. Most importantly, behind every village administrator is a finance director who is the backbone of any budget process. My sincere thanks go to Joan Rock for her dedication, insights, and thoroughness throughout the entire process. Special thanks as well to Nancy Caine and Pete Cahill who were key members of the budget team. Finally, thank you to Rita Mays for her organization, attention to detail and feedback to me as I implemented changes to our budget presentation.

Respectfully submitted,



Eric Palm
Village Administrator

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

River Forest is served by 28 sworn full-time police and 3 civilian personnel. 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. There are 22 sworn firefighters that serve the Village, including a fire chief, deputy fire chief and fire inspector. 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 15.5 full-time equivalents across 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.

Statistics

Socio-Economic Data (2000/2010 Census Information)

Population	11,172
Median Age	38.6
Per Capita Income	\$49,113
Median Home Value	\$386,600
Median Family Income	\$122,155
Unemployment Rate (IDES)	10.3%

Building Permits

<u>Fiscal Year</u>	<u>Number Issued</u>	<u>Value of Permits</u>
2003	238	26,349,788
2004	255	25,910,221
2005	240	22,212,550
2006	251	45,330,157
2007	207	21,852,253
2008	131	15,479,689
2009	196	20,998,543
2010	185	10,734,585

Water and Sewer

Population Serviced	11,172
100 Cubic Feet of Water Purchased FY 2010	646,150
100 Cubic Feet of Water Billed FY 2010	540,483
Average Daily Pumpage (mgd)	2
Miles of Water Mains	40
Miles of Sanitary Sewers	33.1
Number of Metered Customers	3,182
Number of Fire Hydrants	440

Water, Sewer and Refuse Rates (Effective May 1, 2011)

Water*	\$ 4.12	Per 100 cubic feet
Sewer	\$ 0.90	Per 100 cubic feet of water used
Refuse	\$67.41	Per quarter for base service
Refuse	\$99.93	Per quarter for special service

* The minimum quarterly water bill is \$20.60 for up to 500 cubic feet of water used.

Village Taxes (Effective April 30, 2011)

Tax	Rate	Applied to
Municipal Sales Tax	1.0%	Retails sales including groceries and drugs
Non Home Rule Sales Tax	1.0%	Retail sales excluding groceries and drugs (effective 07/01/2011)
Places for Eating Tax	1.0%	Sales at Places for Eating
Real Estate Transfer Tax	\$1.00	Each \$1,000 is residential real estate sales
Simplified Telecommunications Tax	6.0%	Telephone bills
Natural Gas Use Tax	5.0%	Natural gas bills
Electric Use Tax	\$0.30- \$0.61	Per therm of electricity used

Budget Calendar

January 4, 2011	Budget Kickoff Meeting
January 18, 2011	Departmental Capital Equipment Replacement Fund (CERF) spreadsheets due to Finance.
January 24, 2011	Preliminary CERF and personnel spreadsheets are distributed to departments.
January 31, 2011	Departmental budgets are due to the Village Administrator.
February 2-8, 2011	Preliminary Departmental Budget meetings are held with the Village Administrator.
February 18, 2011	Final adjusted budgets are due from Departments.
February 28, 2011	Preliminary budget is distributed to the Finance and Administration Committee.
March 12, 2011	Finance and Administration Committee meetings to discuss the preliminary budget.
March 21, 2011	Preliminary budget is presented to the Village Board for discussion.
March 31, 2011	Notice of public hearing is published and the Proposed Budget is made available for public inspection.
April 11, 2011	Budget Hearing
April 11, 2011	Village Board Approval of Budget
April 25, 2011	Final budget document is distributed

Budget Process

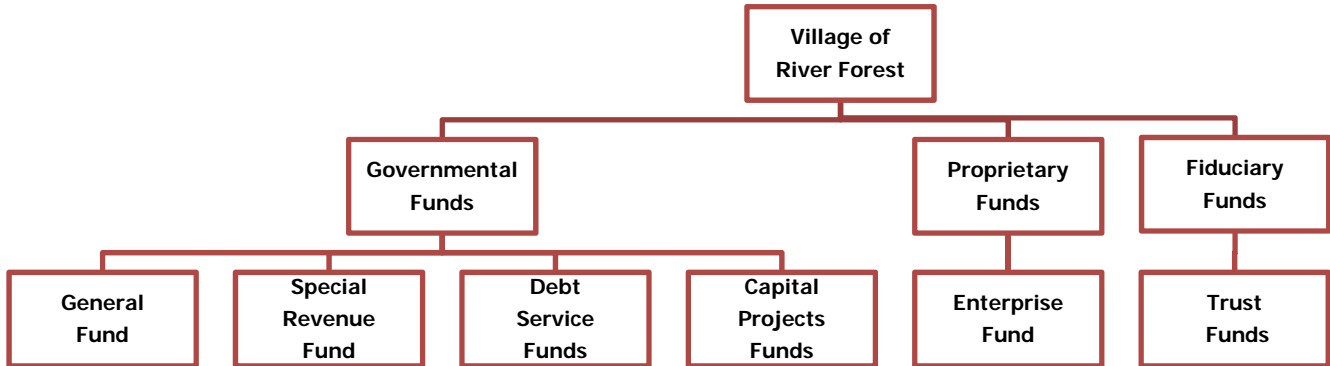
In early January, departments were provided with the budget schedule and a memo outlining the Administrator's expectations for the budget process. Departments compiled their budget summary and detailed justification forms, capital equipment replacement inventories and required contributions, personnel history forms and current fiscal year capital requests. Revenue forms were completed for all significant revenue sources.

After the final budget requests were submitted to the Administrator they were reviewed by both the Administrator and the Finance Director. Meetings were held to discuss the budget requests with each department. Following the departmental meetings, the budgets were revised and resubmitted to the Administrator. A preliminary budget was compiled and presented to the Village's Finance and Administration Committee in March. The recommended Annual Budget was presented to the Village Board in March 2011 for discussion.

The Proposed Annual Budget was prepared in late March. A notice of public hearing on the budget was published on March 30th and the document was made available for public inspection at the Village Hall and on the Village's website which is over 10 days prior to the hearing date. The public hearing was held on April 11th. The Street Improvement Program was revised as discussed at the Finance and Administration Committee meeting and, following the approval of the expanded program, the Annual Budget was presented to the Village Board for approval on April 11, 2011.

Village Policies

Chapter 22 of the Village Municipal Code entitled "BUDGET POLICY" established the budget and purchasing policies for the Village. In addition the Village has adopted an Investment Policy, Fraud Prevention Policy, Identity Theft Prevention Policy, Fixed Asset Policy and a Personnel and Safety Manual.



A description of all of the Village's funds follows:

GOVERNMENTAL FUNDS

General Fund (01)

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

Special Revenue Fund

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Motor Fuel Tax Fund (03)

The Motor Fuel Tax Fund 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 Funds

Debt Service Funds are used to account for the accumulation of resources and payment of bond principal and interest.

Debt Service Fund (05)

The Alternate Revenue Debt Service Fund 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.

Capital Equipment Replacement Fund (13)

The Capital Equipment Replacement Fund is used to accumulate financial resources to be used for the replacement of equipment.

Economic Development Fund (16)

The Economic Development Fund is used to account for previous commitments entered into by the Village from funds originally received through the previous Tax Increment Financing (TIF) District Fund. Financing was provided by a transfer from the Pledged Taxes Fund that was closed in FY 2010-2011.

PROPRIETARY FUNDS

Enterprise Funds

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.

Water and Sewer Fund (02)

The Water and Sewer Fund 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

Trust Funds

Trust funds are used to account for assets held by the Village in a trustee capacity.

Police Pension Fund (09)

The Police Pension Fund accounts for the accumulation of resources to pay pensions to the participants. Resources are contributed by police employees at a rate fixed by law and by the Village through an annual property tax levy based on an actuarial analysis.

Firefighters Pension Fund (10)

The Firefighters Pension Fund accounts for the accumulation of resources to be used to pay pensions to the participants. Resources are contributed by fire employees at a rate fixed by law and by the Village through an annual property tax levy based on an actuarial analysis.

COMPONENT UNIT

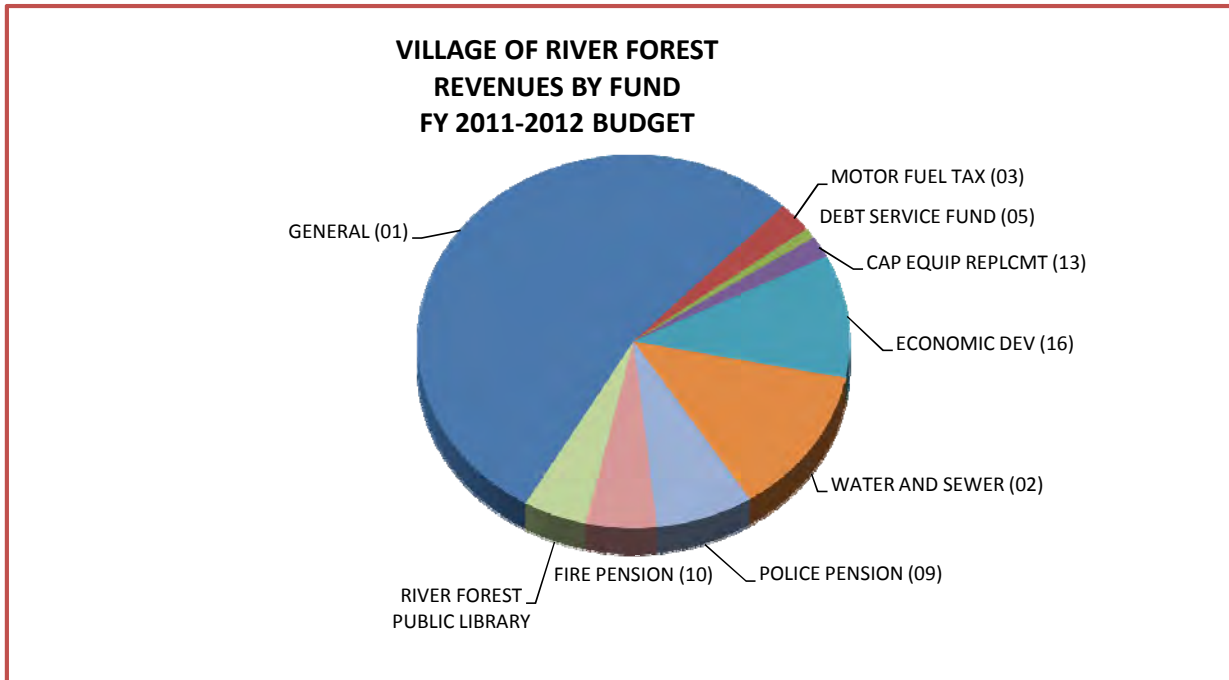
River Forest Public Library

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.

BUDGET SUMMARY

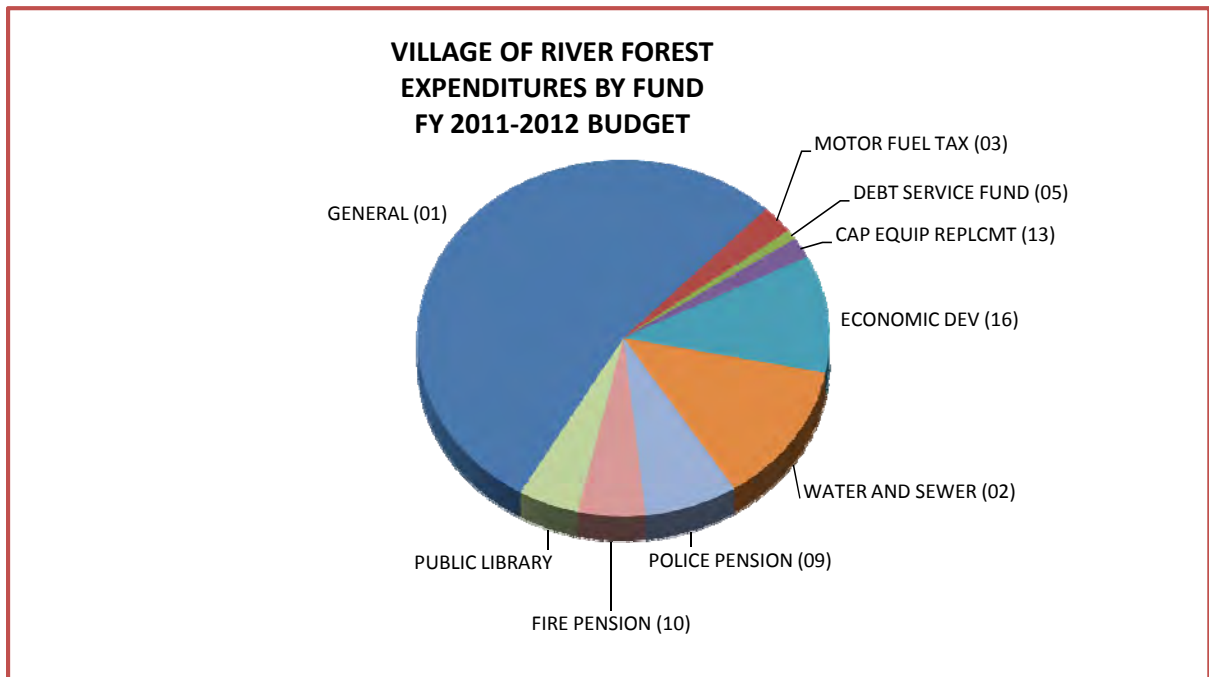
Village of River Forest
Fiscal Year 2011 - 2012 Budget
Budget Summary by Fund

FUND	FY 07-08 AUDITED ACTUAL	FY 08-09 AUDITED ACTUAL	FY 09-10 AUDITED ACTUAL	FY 10-11 AMENDED BUDGET	FY 10-11 FULL YEAR PROJECTED	FY 11-12 APPROVED BUDGET
REVENUES AND OTHER FINANCING SOURCES						
GENERAL (01)	\$ 11,034,663	\$ 10,770,487	\$ 13,986,533	\$ 12,930,927	\$ 13,008,437	\$ 13,501,597
SPECIAL REVENUE FUNDS						
MOTOR FUEL TAX (03)	343,461	316,841	328,096	322,237	359,515	298,620
DEBT SERVICE FUNDS						
DEBT SERVICE FUND (05)	172,840	1,168,080	260,644	229,144	219,371	227,733
PLEGDED TAXES FUND (15)	5,980,863	6,273,496	5,919,059	2,379,220	1,856,632	-
	6,153,703	7,441,576	6,179,703	2,608,364	2,076,003	227,733
CAPITAL PROJECTS FUNDS						
LIBRARY CONSTR (06)	11,624	4,226	597	661	383	-
CAP EQUIP REPLCMT (13)	315,104	96,549	185,816	380,760	376,026	430,450
ECONOMIC DEV (16)	-	-	-	3,281,327	3,458,745	115,230
TIF ECONOMIC DEV (17)	2,046,327	3,382,140	3,041,719	2,325,560	1,136,153	-
	2,373,055	3,482,915	3,228,132	5,988,308	4,971,307	545,680
ENTERPRISE FUND						
WATER AND SEWER (02)	2,300,808	2,248,219	2,235,171	2,688,781	2,545,060	2,929,315
TRUST AND AGENCY FUNDS						
POLICE PENSION (09)	1,620,618	851,666	3,142,992	2,240,835	2,241,588	2,252,837
FIRE PENSION (10)	1,528,211	(1,257,999)	2,518,202	1,624,776	1,433,843	1,477,026
	3,148,829	(406,333)	5,661,194	3,865,611	3,675,431	3,729,863
COMPONENT UNIT						
PUBLIC LIBRARY	978,110	992,826	1,157,564	1,065,700	1,065,700	1,192,000
TOTAL REVENUES	\$ 26,332,629	\$ 24,846,531	\$ 32,776,393	\$ 29,469,928	\$ 27,701,453	\$ 22,424,808



Village of River Forest
Fiscal Year 2011 - 2012 Budget
Budget Summary by Fund

FUND	FY 07-08 AUDITED ACTUAL	FY 08-09 AUDITED ACTUAL	FY 09-10 AUDITED ACTUAL	FY 10-11 AMENDED BUDGET	FY 10-11 FULL YEAR PROJECTED	FY 11-12 APPROVED BUDGET
EXPENDITURES AND OTHER FINANCING USES						
GENERAL (01)	\$ 11,517,853	\$ 11,836,293	\$ 11,577,592	\$ 12,848,824	\$ 12,541,531	\$ 13,461,397
SPECIAL REVENUE FUNDS						
MOTOR FUEL TAX (03)	513,054	88,312	19,358	250,050	180,270	648,185
DEBT SERVICE FUNDS						
DEBT SERVICE FUND (05)	189,543	687,904	455,926	480,298	482,159	223,066
PLEGDED TAXES FUND (15)	4,313,795	7,679,482	9,907,432	8,225,908	7,516,311	-
	4,503,338	8,367,386	10,363,358	8,706,206	7,998,470	223,066
CAPITAL PROJECTS FUNDS						
LIBRARY CONSTR (06)	16,243	99,731	58,284	246,484	239,399	-
CAP EQUIP REPLCMT (13)	115,035	90,684	235,765	122,550	106,808	463,808
ECONOMIC DEV (16)	-	-	-	693,682	693,682	2,669,329
TIF ECONOMIC DEV (17)	2,641,706	2,329,661	2,545,437	2,377,315	2,118,882	-
	2,772,984	2,520,076	2,839,486	3,440,031	3,158,771	3,133,137
ENTERPRISE FUND						
WATER AND SEWER (02)	2,174,480	2,454,474	2,851,975	3,181,487	2,943,594	3,211,823
TRUST AND AGENCY FUNDS						
POLICE PENSION (09)	1,558,643	1,014,371	1,234,921	1,790,593	1,723,659	1,825,837
FIRE PENSION (10)	1,008,329	1,067,644	1,101,081	1,278,918	1,133,992	1,326,140
	2,566,972	2,082,015	2,336,002	3,069,511	2,857,651	3,151,977
COMPONENT UNIT						
PUBLIC LIBRARY	809,025	906,285	974,134	1,210,483	1,210,483	1,192,000
TOTAL EXPENDITURES	\$ 24,857,706	\$ 28,254,841	\$ 30,961,905	\$ 32,706,592	\$ 30,890,770	\$ 25,021,585

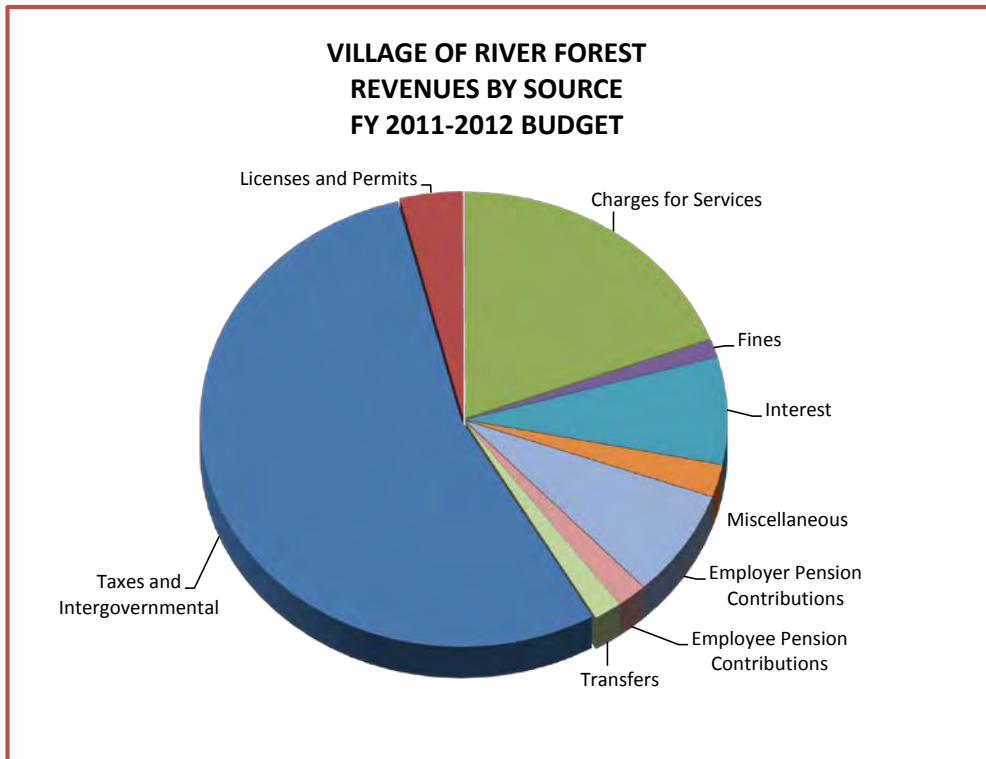


Village of River Forest
 Fiscal Year 2011 - 2012 Budget
 Revenues by Source

ALL FUNDS	FY09-10 AUDITED ACTUAL	FY10-11 APPROVED BUDGET	FY 10-11 FULL YEAR PROJECTED	FY 11-12 APPROVED BUDGET	\$CHNG FY10/11 FY11/12	% CHNG FY10/11 FY11/12
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REVENUES BY SOURCE

Taxes and Intergovernmental	16,809,109	13,402,195	12,955,885	12,202,226	(1,199,969)	-8.95%
Licenses and Permits	817,869	897,557	832,323	871,956	(25,601)	-2.85%
Charges for Services	3,646,837	4,073,609	3,993,283	4,334,008	260,399	6.39%
Fines	276,471	290,200	291,761	278,400	(11,800)	-4.07%
Interest	4,212,468	1,720,004	1,380,263	1,709,279	(10,725)	-0.62%
Miscellaneous	1,735,752	867,170	952,008	515,412	(351,758)	-40.56%
Employer Pension Contributions	1,711,316	2,007,472	2,062,381	1,709,428	(298,044)	-14.85%
Employee Pension Contributions	382,672	393,446	388,308	415,274	21,828	5.55%
Transfers	3,183,900	5,818,275	4,845,241	388,825	(5,429,450)	-93.32%
TOTAL REVENUES	32,776,393	29,469,928	27,701,453	22,424,808	(7,045,120)	-23.91%

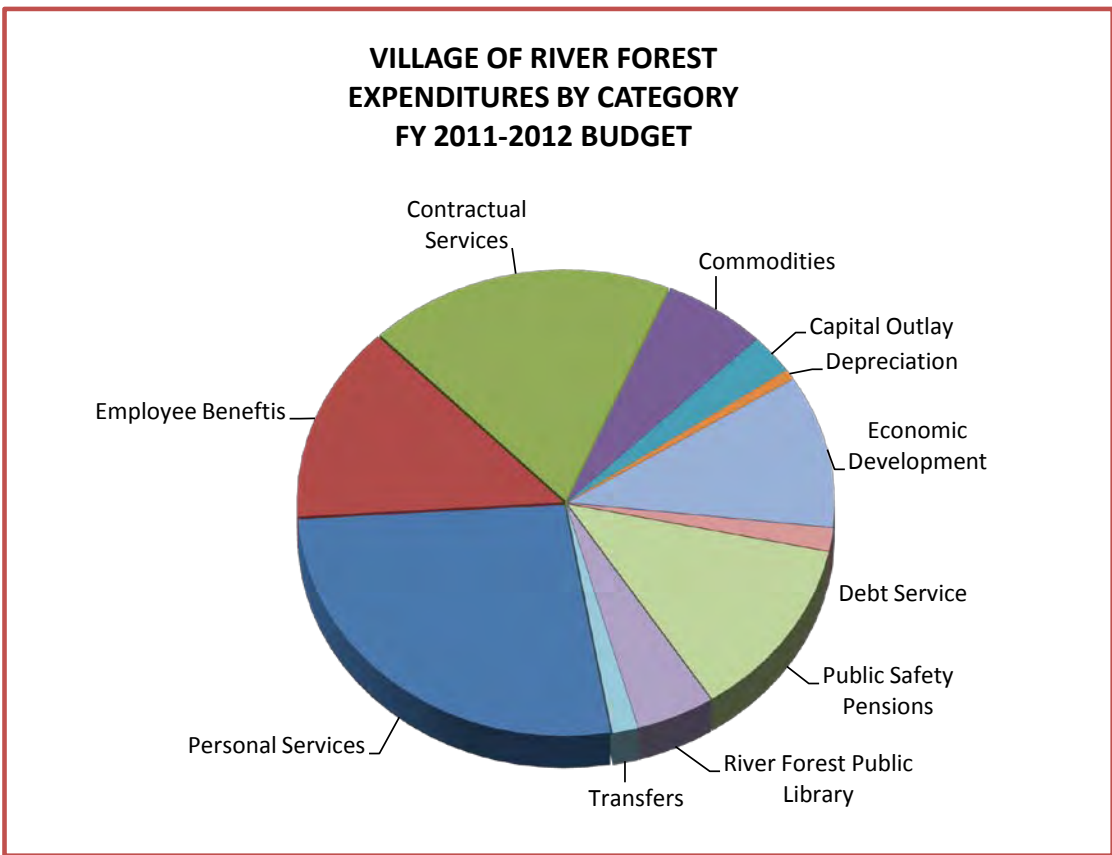


Village of River Forest
 Fiscal Year 2011 - 2012 Budget
 Expenditures by Category

ALL FUNDS	FY09-10 AUDITED ACTUAL	FY 10-11 APPROVED BUDGET	FY 10-11 FULL YEAR PROJECTED	FY 11-12 APPROVED BUDGET	\$CHNG FY10/11 FY11/12	% CHNG FY10/11 FY11/12
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EXPENDITURES BY CATEGORY

Personal Services	5,791,173	6,105,658	5,760,257	6,700,167	594,509	9.74%
Employee Benefitis	3,015,435	3,480,902	3,518,380	3,437,786	(43,116)	-1.24%
Contractual Services	3,352,280	3,977,014	3,858,537	4,652,414	675,400	16.98%
Commodities	1,248,169	1,541,832	1,513,271	1,566,168	24,336	1.58%
Capital Outlay	894,660	622,745	434,108	690,308	67,563	10.85%
Depreciation	173,091	158,300	171,190	171,190	12,890	8.14%
Economic Development	2,477,197	3,070,997	2,812,564	2,669,329	(401,668)	-13.08%
Debt Service	7,457,580	3,404,404	3,670,206	401,421	(3,002,983)	-88.21%
Public Safety Pensions	2,336,002	3,069,511	2,857,651	3,151,977	82,466	2.69%
River Forest Public Library	1,032,418	1,456,967	1,449,882	1,192,000	(264,967)	-18.19%
Transfers	3,183,900	5,818,262	4,844,724	388,825	(5,429,437)	-93.32%
TOTAL EXPENDITURES	30,961,904	32,706,592	30,890,770	25,021,585	(7,685,007)	-23.50%



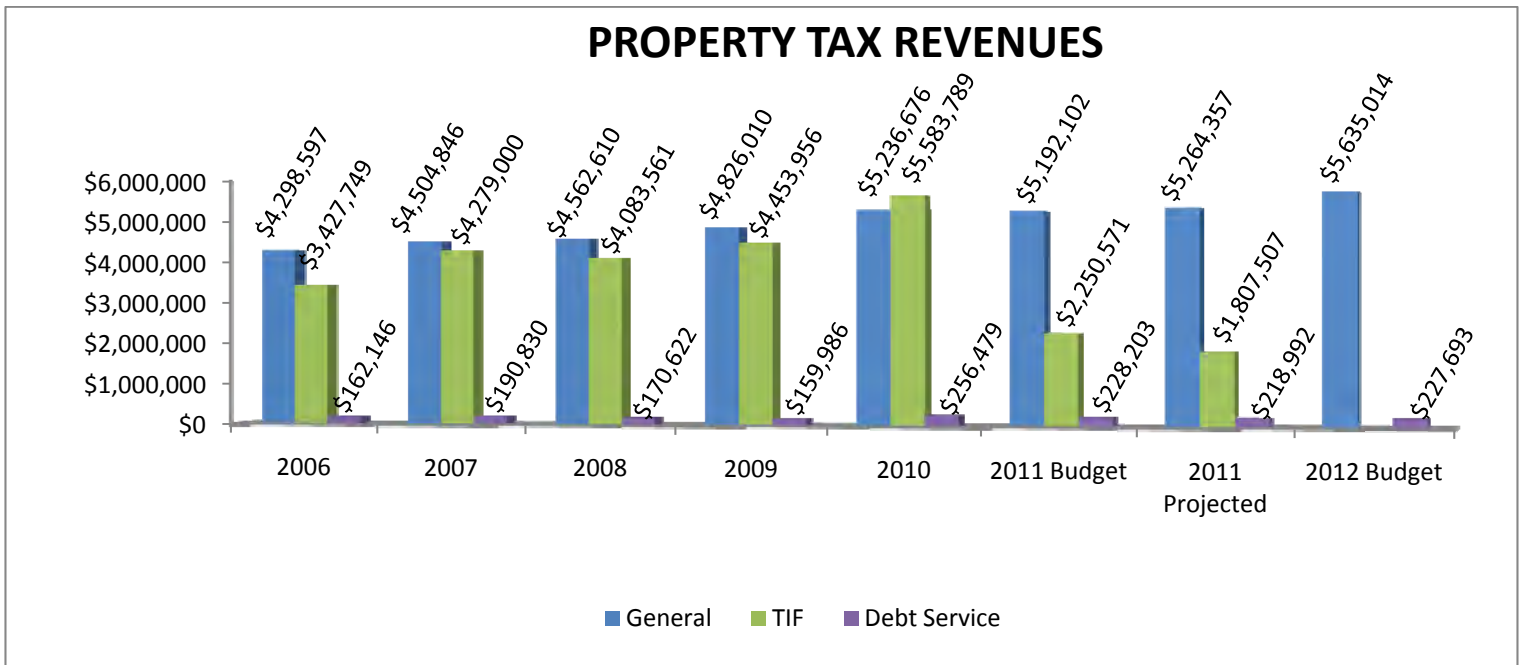
Village of River Forest
 Fiscal Year 2011-2012 Budget
 Statement of Budgeted Revenues, Expenditures and Estimated Change in Fund Balance

	GENERAL	MOTOR FUEL TAX	DEBT SERVICE	CAPITAL EQUIPMT REPLACEMENT	ECONOMIC DEVELOPMT	WATER AND SEWER	POLICE PENSION	FIRE PENSION	COMPONENT UNIT - RIVER FOREST PUBLIC LIBRARY
BUDGETED REVENUES	\$ 13,501,597	\$ 298,620	\$ 227,733	\$ 430,450	\$ 115,320	\$ 2,929,315	\$ 2,252,837	\$ 1,477,026	\$ 1,192,000
BUDGETED EXPENDITURES	\$ 13,461,397	\$ 648,185	\$ 223,066	\$ 463,808	\$ 2,669,329	\$ 3,211,823	\$ 1,825,837	\$ 1,326,140	\$ 1,192,000
EXCESS OF REV OVER EXP	\$ 40,200	\$ (349,565)	\$ 4,667	\$ (33,358)	\$ (2,554,009)	\$ (282,508)	\$ 427,000	\$ 150,886	\$ -
ESTIMATED FUND BALANCE/NET ASSETS UNRESERVED/UNRESTRICTED APRIL 30, 2011	\$ 3,904,790	\$ 849,700	\$ 76,106	\$ 1,667,281	\$ 2,765,063	\$ 592,504	\$ 17,785,233	\$ 12,883,374	\$ 1,342,694
ESTIMATED ENDING FUND BALANCE/NET ASSETS-UNRESERVED/UNRESTRICTED APRIL 30, 2012	\$ 3,944,990	\$ 500,135	\$ 80,773	\$ 1,633,923	\$ 211,054	\$ 309,996	\$ 18,212,233	\$ 13,034,260	\$ 1,342,694

REVENUES

Property Taxes - 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. Property taxes are the Village’s single largest source of revenue. Property taxes account for between **17% and 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, the lesser of 5 percent or the December to December increase in the Consumer Price Index (CPI) for the preceding levy year. The property tax levy associated with debt service from limited bonds and from the portion of the Fire Pension levy associated with Public Act 93-0689 is not subject to PTELL.

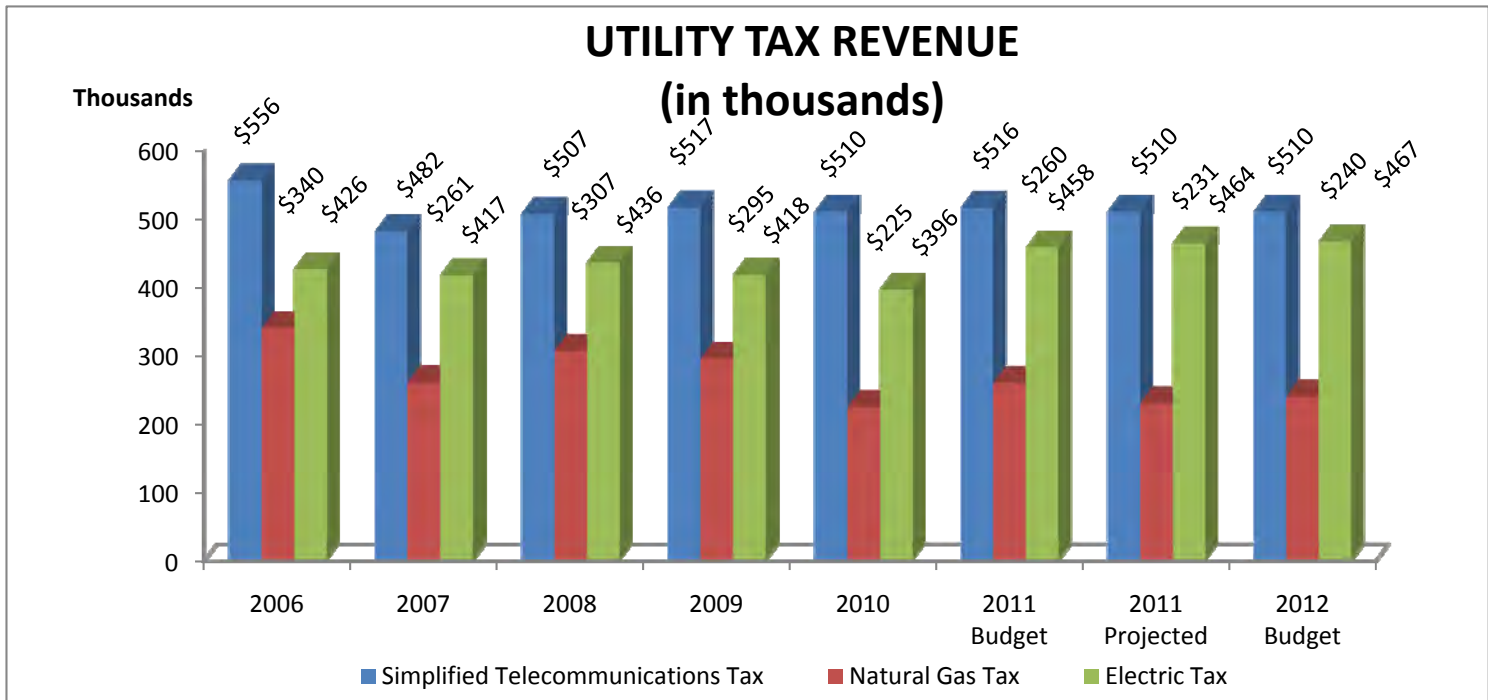


2006 - 2010: Actual Revenues

In Fiscal Year 2012, General Fund property tax revenues are expected to increase 7.0%. This increase is because FY 2011-2012 will be the first full year that includes the incremental equalized assessed value from the TIF District. The TIF district was closed effective December 31, 2010. The second installment of the 2009 levy, collected in the winter of 2010 represents, the final property tax installment for the TIF district. The 2010 levy was also higher due to a 2.7% increase in the CPI from December 2009 through December 2010. Cook County property tax bills are billed in two installments. The first installment is generally billed in February and is calculated using 55% of the prior year’s tax bill. The second installment is for the difference between the actual amount due for the levy year, and the amount that was already billed with the first installment. The second installment is billed any time from August to December of the same calendar year.

Fiscal Year 2011 will include revenue from the second installment of the 2009 Tax Levy and the first installment of the 2010 Levy. The 2010 Levy will include additional revenues due to the closing of the TIF District in 2010. The FY 2010 budgeted revenue amount declines because of the one-time bump in revenues in FY 2010 due to 55% billed amount for the first installment of the 2009 levy. Additional information and graphs regarding property taxes and assessed values are contained in the property tax exhibit that appears later in this section.

Utility Taxes - Utility taxes include the Simplified Telecommunications Tax and a natural gas and electric use tax. The Village’s tax rate for the Simplified Telecommunications Tax is six percent. The tax is collected by the State of Illinois. The Natural Gas Tax rate is 5% of the amount billed. Revenues are affected by weather, gas prices, and vacancies. 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. The Simplified Telecommunications Tax has performed reliably. 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 cold summer and had fewer than normal below zero days in the winter. Consumption is expected to increase in FY 2011 due to more average weather conditions. FY 2011 Electric Tax revenues also increase due to a change in the rate charged by the Village 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.

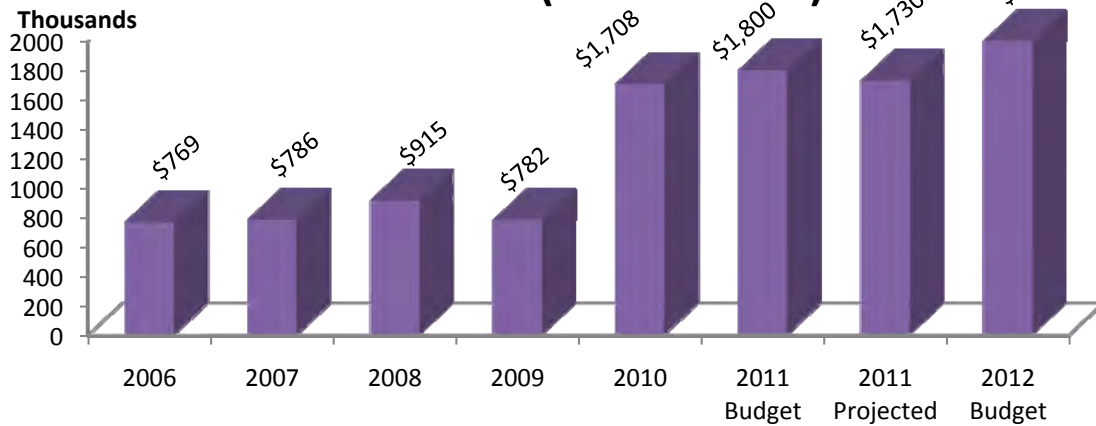


2006 – 2010: Actual Revenues

Sales and Use Tax - Another major source of revenue in the General Fund is sales and use tax revenues. Sales 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 are being recorded in the General Fund. Use tax is distributed based on population and is from a portion of the State’s use tax rate of 6.25%. Overall a 2% increase in sales tax revenue has been budgeted in FY 2012. Use tax is expected to decrease slightly due to the drop in the Village’s population with the 2010 census from 11,635 to 11,172. FY 2012 will be the first year that includes the Village’s Non home rule sales tax. The 1% tax was approved by referendum in November of 2010 and will be effective July 1, 2011. The tax is on retail sales excluding certain food and drugs.

GENERAL FUND SALES AND USE TAX REVENUES (in thousands)

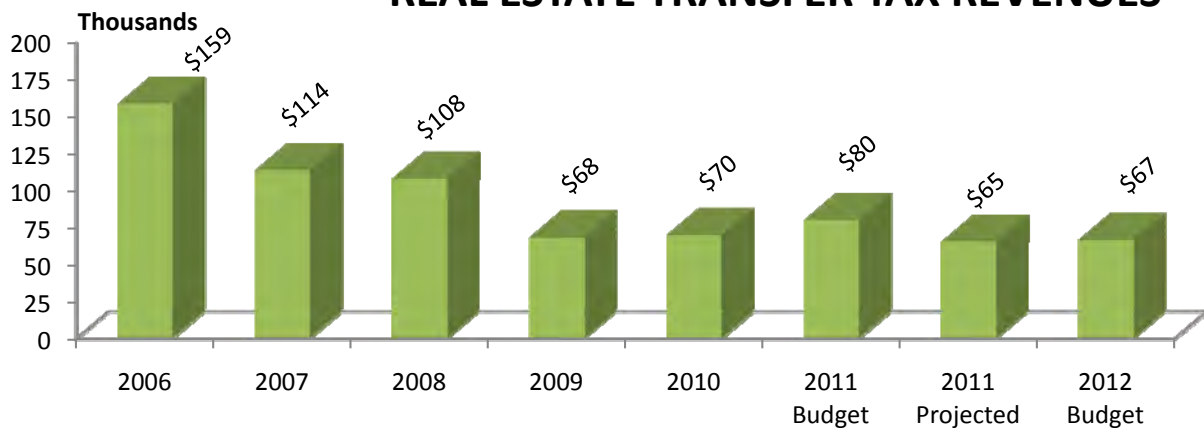


2006 - 2010: Actual Revenues

Real Estate Transfer Tax – 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.

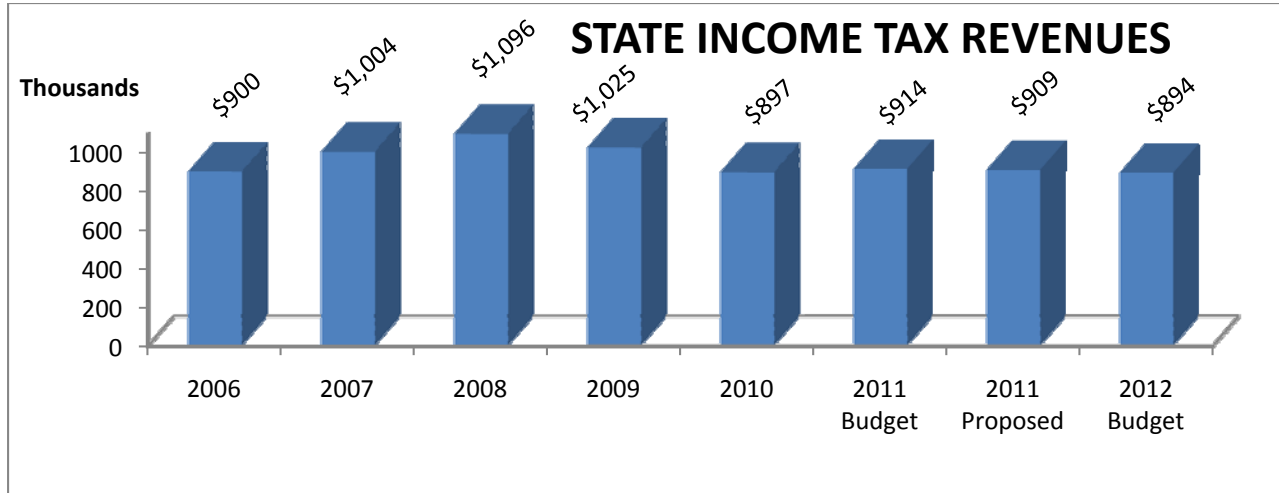
A significant increase was realized in Fiscal Year 2006 due to new residential and industrial development. Since 2007 this revenue has declined due to the downturn in the housing market and a decrease in home values. Revenues are expected to decrease further in 2011 and then increase slightly in 2012 due to an increase in the volume of home sales. In the future this revenue is expected to increase gradually following steady improvement in the housing market.

REAL ESTATE TRANSFER TAX REVENUES



2006 - 2010: Actual Revenues

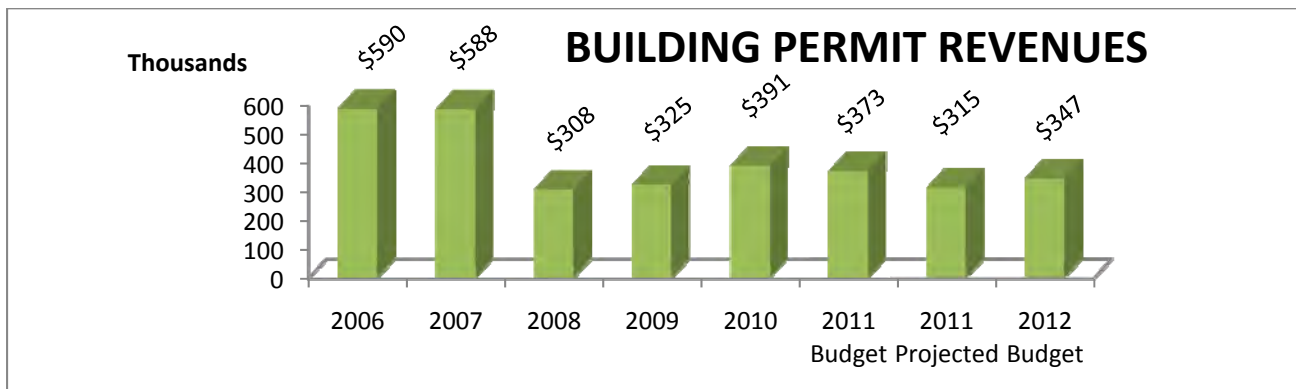
State Income Tax - This revenue is another State-shared revenue that is distributed based on population. The income tax rates are 3 percent for individuals and 4.8% (increased to 7.3% in 2010) for corporations through January of 2011 when the rates were increased to 5 percent and 9.5 percent, respectively. Local governments currently receive one-tenth of the net collections of all income taxes received through December 2010. Beginning in January of 2011 municipalities will receive an adjusted percentage set to equal prior year allocations. Net collections are the total collections less deposits into the refund fund.



2006 - 2010: Actual Revenues

An increase in this revenue was realized in Fiscal Years 2005 through 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 expected 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.

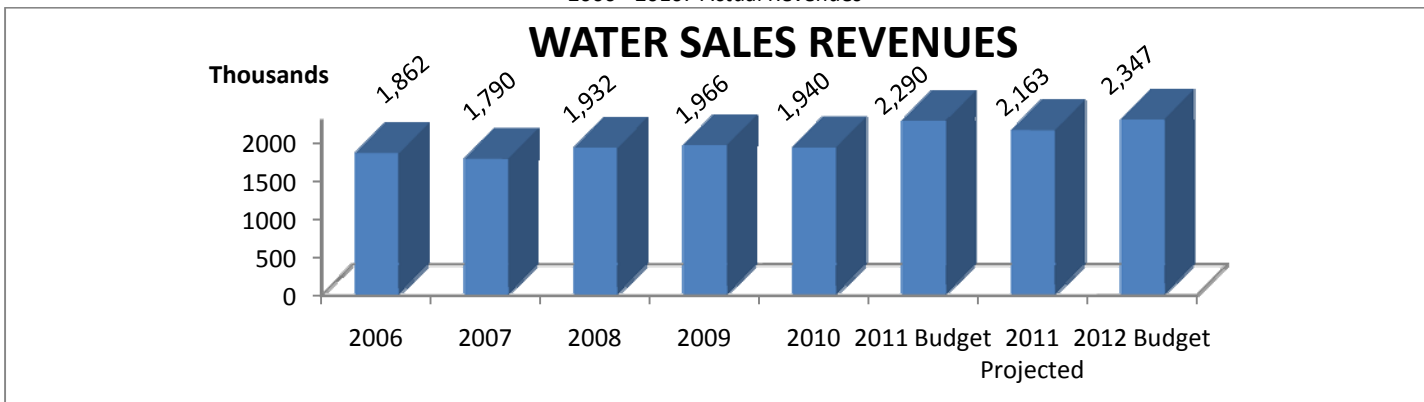
Building Permit Revenue - Building permit revenues are directly tied to economic growth, development and the volume and magnitude of residential improvements within the Village.



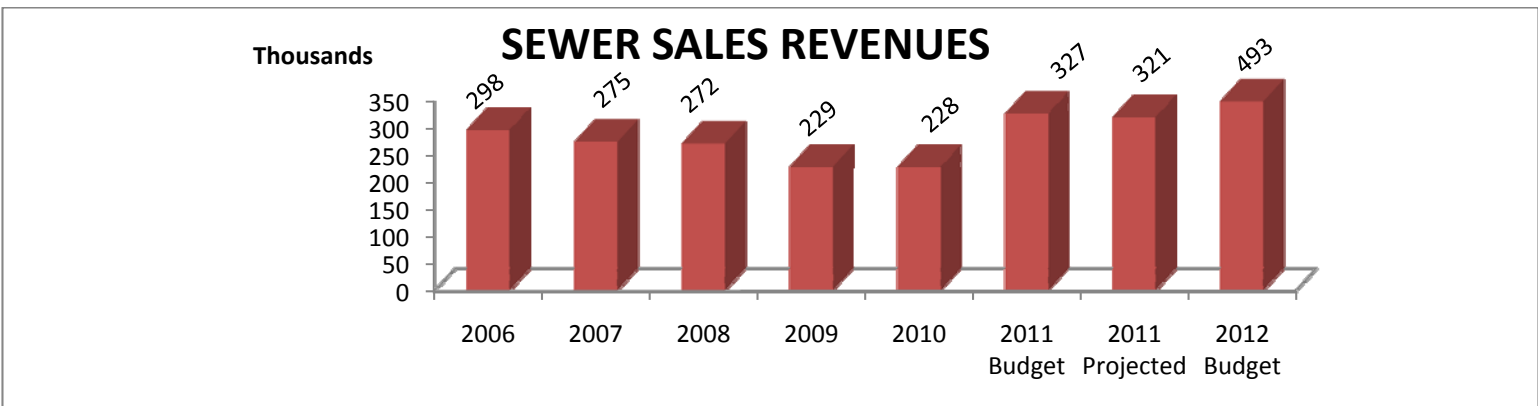
2006 - 2010: Actual Revenues

Water Sales Revenues - Water 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 the Village users. The Village receives its water from Lake Michigan, directly through the City of Chicago. Revenues are affected by water rates and water consumption. Water consumption dropped in FY 2010 due to a cooler and wetter than normal summer, economic conditions and water conservation. FY 2011 year-to-date consumption through November 2010 is up 2.8% from the prior fiscal year due to warmer than average weather during the late summer months. FY 2011 Revenues were lower than expected because a planned January 1 increase was not recommended because the cost for water from the City of Chicago did not increase as predicted. Revenues are expected to increase in FY 2012 due to a projected 2.5% increase in consumption and planned increases in the Villages water and sewer rates. The FY 2012 rate increases are to cover increases in operating costs and to fund depreciation. Funding depreciation with the water rate allows the Village to make some necessary capital improvements using annual revenues.

2006 - 2010: Actual Revenues



Sewer Sales Revenues - Sewer sales revenues are billed based on water consumption. A sewer rate increase was approved in FY 2011 to bring the rate from \$0.40 per 100 cubic feet to \$0.60 per 100 cubic feet. Prior to this, the sewer rate had not been increased for some time. The increase will allowed the sewer revenues in the fund to cover the sewer operating expenses. The FY 2012 sewer revenue includes another increase to allow the rate to cover sewer capital expenses

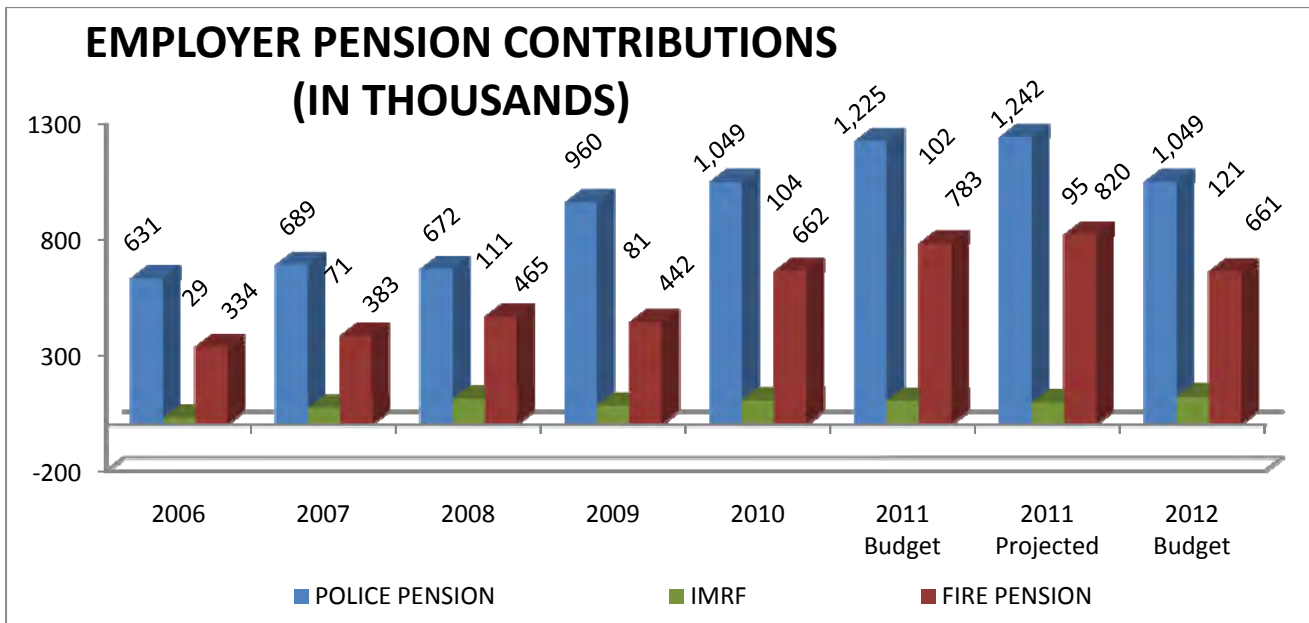


2006 - 2010: Actual Revenues

GENERAL FUND EXPENDITURES

Personal Services and Benefits- Regular salaries and overtime compensation together with various benefits provided to employees make up the single largest expenditure item in the Village’s budget. Total Personal Services expenditures, including police and fire pension contributions, are budgeted at \$9,334,558, approximately 69% of total General Fund expenditures. The Village currently has three unionized labor groups that have collective bargaining agreements. International Union of Operating Engineers Local 150 represents the Public Works employees. The Police Department’s represented employees belong to the Fraternal Order of Police, Lodge 46. The Firefighters are represented by the International Association of Firefighters. The Fire Lieutenants also have an agreement with the Village.

Employer Pension Contributions - 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.



2006 - 2010: Actual Expenditures

The amount of the budgeted employer pension contribution for Police and Fire Pension Funds through FY 2011 is based on an annual actuarial analysis. Eligible Police and Fire Department employees contribute 9.91% and 9.455% of their salary to the funds respectively. Participating members in IMRF contribute 4.5% of their annual salary. The Village is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The required contribution for all employee pension funds increased through 2011 due to poor equity investment performance. Police and Fire Pension Funds have also been impacted by pension benefit enhancements and retirements, all of which impact the unfunded accrued liability and annual required contribution. In FY 2012 it is based on expected collections during the fiscal year. The required contribution amount is expected to decrease substantially for the 2011 Tax Levy due to a change in the law regarding the amortization of the unfunded accrued liability. Expected collections will be higher than the 2011 levy because they include the second installment of the 2010 levy and the first installment of the 2011 levy, which is based on the 2010 levy.

INDIVIDUAL FUND DETAIL

Village of River Forest
 Fiscal Year 2011 - 2012 Budget
 General Fund Revenues over (under) Expenditures

	FY 2009-2010 Actual	FY 2010-2011 Budget	FY 2010-2011 Projected	FY 2011-2012 Budget	\$ Inc (Dec) 2011 Budget to 2012 Budget	% Inc (Dec) 2011 Budget to 2012 Budget
Recurring Revenues	\$ 12,567,528	\$ 12,343,070	\$ 12,392,347	\$ 13,501,597	\$ 1,158,527	8.58%
Bond Proceeds	\$ 250,535	\$ 258,475	\$ 261,005	\$ -	\$ (258,475)	
TIF Surplus Distributions	\$ 1,168,470	\$ 329,382	\$ 355,085	\$ -	\$ (329,382)	
Total Revenues	<u>\$ 13,986,533</u>	<u>\$ 12,930,927</u>	<u>\$ 13,008,437</u>	<u>\$ 13,501,597</u>	<u>\$ 570,670</u>	<u>4.23%</u>
Operating Expenditures	\$ 11,327,057	\$ 12,590,349	\$ 12,258,295	\$ 13,461,397	\$ 1,203,102	9.81%
Street Improvements (funded via Bond Proceeds)	\$ 250,535	\$ 258,475	\$ 283,236	\$ -	\$ (283,236)	-100.00%
Total Expenditures	<u>\$ 11,577,592</u>	<u>\$ 12,848,824</u>	<u>\$ 12,541,531</u>	<u>\$ 13,461,397</u>	<u>\$ 919,866</u>	<u>7.33%</u>
Recurring Revenues over Operating Expenditures	<u>\$ 1,240,471</u>	<u>\$ (247,279)</u>	<u>\$ 134,052</u>	<u>\$ 40,200</u>		
Total Revenues over Total Expenditures	<u>\$ 2,408,941</u>	<u>\$ 82,103</u>	<u>\$ 466,906</u>	<u>\$ 40,200</u>		

**VILLAGE OF RIVER FOREST
FY 2011-2012 BUDGET**

01	GENERAL CORPORATE FUND	FY07-08 AUDITED ACTUAL	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 APPROVED BUDGET	FY 10-11 FULL YEAR PROJECTED	FY 11-12 APPROVED BUDGET	\$CHNG FY10/11 FY11/12	% CHNG FY10/11 FY11/12
REVENUES									
TAXES									
411000	PROPERTY TAX PRIOR	2,392,001	2,596,137	2,700,878	2,302,892	2,486,173	2,788,213	485,321	21.07%
411021	PROPERTY TAX CURRENT	2,170,609	2,229,873	2,535,798	2,889,210	2,778,184	2,846,801	(42,409)	-1.47%
		<u>4,562,611</u>	<u>4,826,010</u>	<u>5,236,676</u>	<u>5,192,102</u>	<u>5,264,357</u>	<u>5,635,014</u>	<u>442,912</u>	<u>8.53%</u>
411150	REPLACEMENT TAX (PPRT)	162,940	143,404	118,604	120,497	118,048	122,770	2,273	1.89%
411190	RESTAURANT TAX	0	0	113,550	124,800	142,919	145,013	20,213	16.20%
411200	STATE SALES TAX	915,419	781,536	1,707,772	1,800,358	1,729,583	1,633,534	(166,824)	-9.27%
411205	STATE USE TAX	0	0	0	0	0	123,887	123,887	
411210	NON-HOME RULE SALES TAX	0	0	0	0	0	572,752	572,752	
411250	INCOME TAX	1,096,207	1,024,643	897,371	913,813	909,196	893,760	(20,053)	-2.19%
411450	TRANSFER TAX	108,057	68,327	69,967	80,000	65,333	66,640	(13,360)	-16.70%
411460	COMMUNICATIONS TAX	507,337	516,635	510,374	516,428	510,374	510,374	(6,054)	-1.17%
411475	UTILITY TAX ELECTRIC	435,619	418,183	396,422	458,000	464,110	467,018	9,018	1.97%
411480	UTILITY TAX GAS	306,930	295,073	224,906	260,000	230,519	240,000	(20,000)	-7.69%
411500	E911 TAXES	118,560	118,001	108,969	108,325	106,789	107,857	(468)	-0.43%
411550	E911 STATE WIRELESS TAXES	53,652	73,190	62,541	64,254	60,984	60,984	(3,270)	-5.09%
	TOTAL TAXES	<u>8,267,331</u>	<u>8,265,001</u>	<u>9,447,150</u>	<u>9,638,577</u>	<u>9,602,212</u>	<u>10,579,603</u>	<u>941,026</u>	<u>9.76%</u>
LICENSES AND PERMITS									
422115	PET LICENSES	2,285	3,100	3,170	3,150	3,150	3,150	0	0.00%
422120	VEHICLE LICENSES	180,362	183,656	180,549	267,188	262,545	273,047	5,859	2.19%
422125	CAB LICENSE	102	24	12	50	50	50	0	0.00%
422350	BUSINESS LICENSES	49,892	56,305	83,000	89,010	87,474	88,349	(661)	-0.74%
422355	TENT LICENSES	0	300	570	400	400	400	0	0.00%
422360	BUILDING PERMITS	308,469	324,733	390,794	372,628	315,000	346,500	(26,128)	-7.01%
422365	BONFIRE PERMITS	0	60	90	90	90	90	0	0.00%
422370	FILM CREW LICENSE	0	0	900	1,000	1,550	1,200	200	20.00%
422520	LIQUOR LICENSES	16,216	16,900	18,340	17,500	24,894	22,000	4,500	25.71%
422570	CABLE TELEVISION FRANCHISE	133,721	143,930	140,444	146,541	137,170	137,170	(9,371)	-6.39%
	TOTAL LICENSES & PERMITS	<u>691,047</u>	<u>729,008</u>	<u>817,869</u>	<u>897,557</u>	<u>832,323</u>	<u>871,956</u>	<u>(25,601)</u>	<u>-2.85%</u>
CHARGES FOR SERVICES									
433065	POLICE REPORTS	2,680	2,210	1,887	2,000	2,000	2,000	0	0.00%
433180	GARBAGE COLLECTION	495,181	565,450	853,344	830,412	826,432	849,721	19,309	2.33%
433185	PENALTIES ON GARBAGE FEES	0	0	0	0	3,300	13,200	13,200	
433200	METRA PARKING FEES	39,070	35,937	32,599	44,688	32,754	32,750	(11,938)	-26.71%
433220	PARKING LOT FEES	76,708	72,601	70,132	76,542	80,650	80,000	3,458	4.52%
433225	ADMINISTRATIVE TOWING FEE	0	76,550	104,000	85,000	142,500	110,000	25,000	29.41%
433230	ANIMAL RELEASE FEES	0	370	1,015	1,000	1,000	1,000	0	0.00%
433515	NSF FEES	165	500	375	700	500	500	(200)	-28.57%
433530	50/50 SWLK & APRON RPLC PROG	22,204	25,750	21,244	11,775	14,351	12,000	225	1.91%
433535	TREES & DED INJECTIONS	2,842	1,050	0	1,000	383	400	(600)	-60.00%
433536	ELEVATOR INSPECTIONS	0	0	0	8,800	4,500	5,000	(3,800)	-43.18%
433550	AMBULANCE CHARGES	201,782	211,532	195,334	210,000	217,000	222,000	12,000	5.71%
433554	CPR FEES	0	0	2,440	3,000	2,440	2,560	(440)	-14.67%
433555	LOCK-OUT FEE	0	0	0	0	0	0	0	
433557	CAR FIRE AND EXTRICATION FEE	0	0	0	500	500	1,000	500	100.00%
433560	STATE GHWY MAINTENANCE	44,076	45,434	47,174	47,650	48,875	49,853	2,203	4.62%
434002	GENERAL FUND CHARGEBACK WS	0	0	0	17,400	17,400	0	(17,400)	-100.00%
434010	GASOLINE OTHER AGENCIES	12,291	11,267	6,798	7,500	7,500	7,500	0	0.00%
434020	WSCDC JANITORAL SERVICES	4,650	3,211	4,816	4,816	4,816	4,912	96	1.99%
434030	WORKERS COMP INSURANCE	43,428	18,112	70,317	29,033	32,004	0	(29,033)	-100.00%
	TOTAL CHARGES/FEES	<u>945,077</u>	<u>1,069,974</u>	<u>1,411,475</u>	<u>1,381,816</u>	<u>1,438,905</u>	<u>1,394,396</u>	<u>12,580</u>	<u>0.91%</u>
FINES									
444230	POLICE TICKETS	101,614	173,755	178,089	183,000	178,108	175,000	(8,000)	-4.37%
444235	PRIOR YEAR POLICE TICKETS	0	5,153	2,959	1,200	1,200	600	(600)	-50.00%
444430	COURT FINES	71,152	47,964	70,536	75,000	59,374	60,000	(15,000)	-20.00%
444435	DUI FINES	3,274	0	0	0	3,800	3,800	3,800	
444436	DRUG FORFEITURE REVENUE	0	0	0	0	6,000	6,000	6,000	

**VILLAGE OF RIVER FOREST
FY 2011-2012 BUDGET**

01	GENERAL CORPORATE FUND	FY07-08 AUDITED ACTUAL	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 APPROVED BUDGET	FY 10-11 FULL YEAR PROJECTED	FY 11-12 APPROVED BUDGET	\$CHNG FY10/11 FY11/12	% CHNG FY10/11 FY11/12
444437	TRUCK OVERWEIGHT	0	0	1,045	5,000	20,779	10,000	5,000	100.00%
444440	BLDG CONSTRUCTION CITATION	0	1,503	3,322	4,000	500	1,000	(3,000)	-75.00%
	TOTAL FINES	176,040	228,376	255,952	268,200	269,761	256,400	(11,800)	-4.40%
	INTEREST								
455100	INTEREST EARNED	57,304	37,851	13,443	28,032	23,590	24,060	(3,972)	-14.17%
455300	INTEREST - PROP TAXES	6,432	1,789	776	1,000	0	0	(1,000)	-100.00%
455400	UNREALIZED GAIN(LOSS)	(51)	(318,330)	345,297	0	0	0	0	
	TOTAL INTEREST	63,685	(278,690)	359,516	29,032	23,590	24,060	(4,972)	-17.13%
	MISCELLANEOUS								
466410	MISCELLANEOUS REVENUE	35,166	21,420	19,642	20,000	28,928	22,500	2,500	12.50%
466411	MISCELLANEOUS PUBLIC SAFETY	7,147	6,091	12,261	4,000	1,313	5,000	1,000	25.00%
466412	REIMB - CROSSING GUARDS	0	0	0	0	34,120	37,226	37,226	
466415	REIMB OF EXPENSES	0	4,327	2,792	4,350	2,500	2,500	(1,850)	-42.53%
466417	IRMA REIMBURSEMENTS	0	0	18,581	12,000	13,127	12,000	0	0.00%
466422	REFUSE STICKERS	21,711	17,140	0	0	0	0	0	
466500	CINGULAR WIRELESS LEASE	20,700	0	0	0	0	0	0	
466510	T-MOBILE LEASE	30,398	31,310	32,250	33,209	33,209	34,206	997	3.00%
466520	BADGE/COPS GRANT	11,658	0	9,160	38,766	38,766	27,286	(11,480)	-29.61%
466522	IDOT GRANT	0	0	0	0	15,003	12,364	12,364	
466524	ISEARCH GRANT	0	0	0	8,563	8,563	8,400	(163)	-1.90%
466525	BULLET PROOF VEST REIMB-DOJ	0	0	3,325	0	0	0	0	
466526	CITIZENS CORPS COUNCIL GRANT	0	0	0	5,000	6,585	5,500	500	10.00%
466528	IDOT SAFETY GRANT	3,199	0	10,831	0	2,784	0	0	
466530	FEMA REIMBURSEMENT	71,826	77,144	0	0	0	0	0	
466531	IDOT 2011 SIP GRANT	0	0	0	0	22,300	77,700	77,700	
466615	MABAS GRANT	37,152	17,655	25,932	0	9,000	3,500	3,500	
466620	STATE FIRE MARSHALL TRAINING	830	1,523	1,336	0	1,336	0	0	
466627	IL STATE BD OF ED-DU GRANT	0	0	0	2,000	2,500	2,000	0	0.00%
466628	MODEL COMMUNITIES GRANT	0	0	0	0	0	25,000	25,000	
466629	LED STREET LIGHT GRANT	0	0	0	0	0	100,000	100,000	
467380	WELLNESS CONTRIBUTION	2,303	2,011	825	0	0	0	0	
467385	OTHER CONTRIBUTIONS	12,940	3,207	40,607	0	5,522	0	0	
468001	IRMA EXCESS	(54,148)	0	0	0	0	0	0	
468002	TIF SURPLUS DISTRIBUTION	0	0	1,168,470	329,382	355,085	0	(329,382)	-100.00%
	TOTAL MISC	200,883	181,828	1,346,011	457,270	580,641	375,182	(82,088)	-17.95%
	OTHER FINANCING SOURCES								
487003	TRSF FROM MFT FUND	440,000	0	0	0	0	0	0	
487090	BOND PROCEEDS	0	496,902	250,535	258,475	261,005	0	(258,475)	-100.00%
488000	SALE OF PROPERTY	250,000	0	7,387	0	0	0	0	
489010	INTERFUND TRANSFER	600	78,088	90,640	0	0	0	0	
	TOTAL OTHER SOURCES	690,600	574,990	348,561	258,475	261,005	0	(258,475)	-100.00%
	TOTAL REVENUES	11,034,663	10,770,487	13,986,533	12,930,927	13,008,437	13,501,597	570,670	4.41%

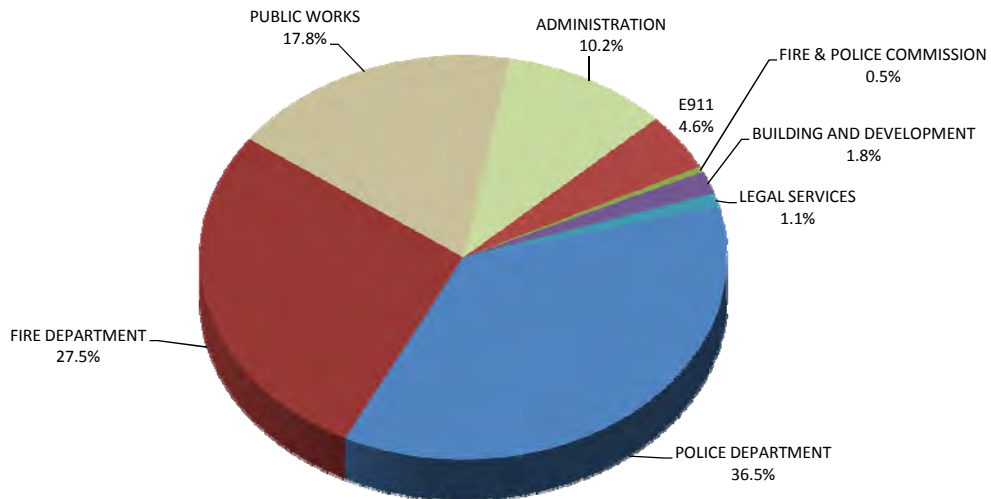
Village of River Forest
 Fiscal Year 2011 - 2012 Budget
 General Fund Expenditures by Department

	FY07-08	FY08-09	FY09-10	FY 10-11	FY 10-11	FY 11-12	% CHNG
01 GENERAL CORPORATE FUND	AUDITED	AUDITED	AUDITED	AMENDED	FULL YEAR	APPROVED	FY 10/11
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	FY11/12

EXPENDITURES BY DEPARTMENT

ADMINISTRATION	985,395	965,904	959,457	1,271,132	1,128,674	1,374,607	8.14%
E911	453,264	514,809	582,679	597,851	619,306	618,605	3.47%
FIRE & POLICE COMMISSION	55,560	26,474	60,927	36,425	5,623	62,925	72.75%
BUILDING AND DEVELOPMENT	-	-	-	-	-	243,349	
LEGAL SERVICES	205,903	301,603	120,278	177,000	168,149	142,000	-19.77%
POLICE DEPARTMENT	3,859,715	4,277,726	4,300,441	4,681,690	4,566,688	4,913,525	4.95%
FIRE DEPARTMENT	3,013,582	2,767,198	3,230,328	3,618,662	3,568,510	3,705,308	2.39%
PUBLIC WORKS	2,944,434	2,982,579	2,323,482	2,466,064	2,484,581	2,401,078	-2.64%
TOTAL	11,517,853	11,836,293	11,577,592	12,848,824	12,541,531	13,461,397	4.77%

**GENERAL FUND
 EXPENDITURES BY DEPARTMENT**



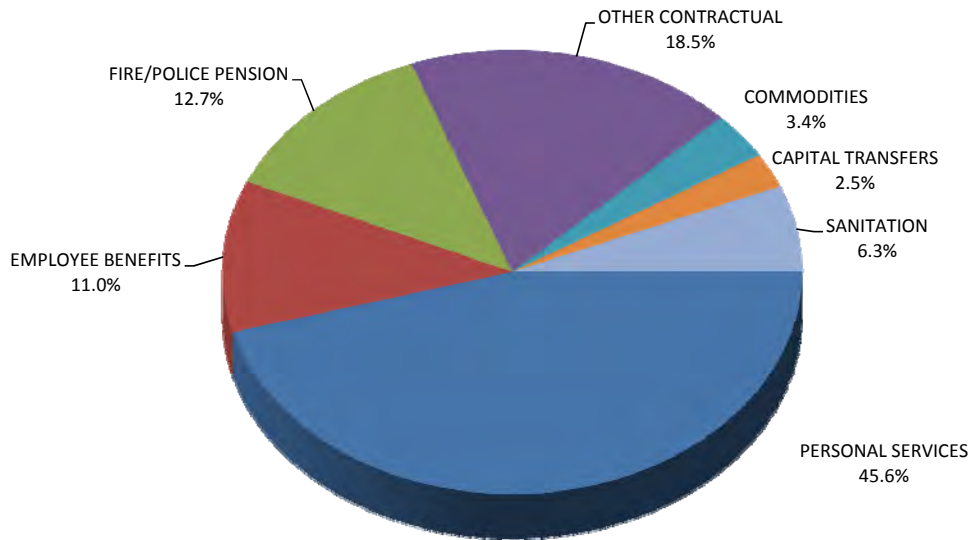
Village of River Forest
 Fiscal Year 2011 - 2012 Budget
 General Fund Expenditures by Category

	FY07-08	FY08-09	FY09-10	FY10-11	FY10-11	FY 11-12	% CHNG
01 GENERAL CORPORATE FUND	AUDITED	AUDITED	AUDITED	AMENDED	FULL YEAR	APPROVED	FY10/11
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	FY11/12

EXPENDITURES BY CATEGORY

PERSONAL SERVICES	5,549,516	5,556,745	5,282,267	5,555,991	5,260,325	6,141,820	10.54%
EMPLOYEE BENEFITS	970,059	1,014,477	1,116,016	1,288,501	1,243,263	1,483,310	15.12%
FIRE/POLICE PENSION	1,137,007	1,401,885	1,711,256	2,007,472	2,062,381	1,709,428	-14.85%
OTHER CONTRACTUAL	2,065,065	2,224,506	1,960,229	2,361,557	2,376,108	2,482,266	5.11%
COMMODITIES	490,512	429,089	318,181	415,040	392,114	458,988	10.59%
CAPITAL TRANSFERS	250,805	-	165,125	334,892	334,892	337,296	0.72%
SANITATION	863,639	887,122	826,640	830,371	817,523	848,289	2.16%
STREET IMPROVEMENTS	191,250	322,469	197,877	55,000	54,925	-	-100.00%
TOTAL	11,517,853	11,836,293	11,577,592	12,848,824	12,541,531	13,461,397	4.77%

EXPENDITURES BY CATEGORY



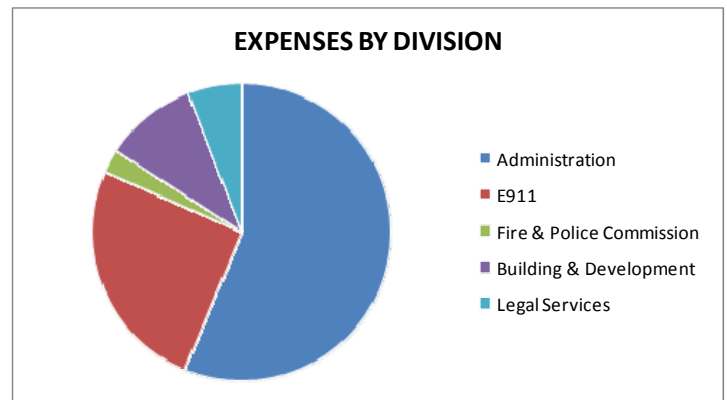
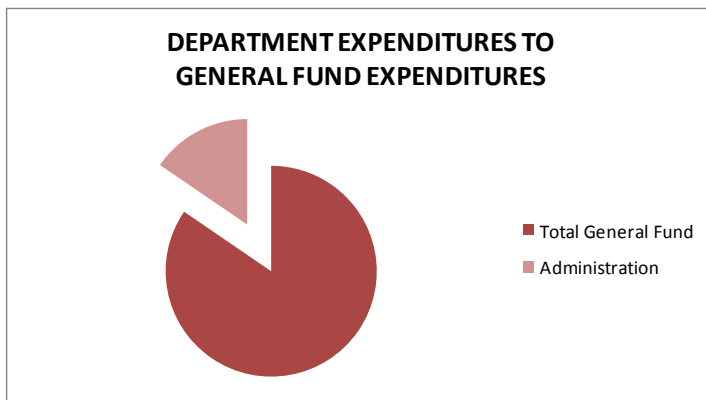
Administration

BUDGET SNAPSHOT

FY 2009-2010 ACTUAL	FY 2010-2011 BUDGET	FY 2010-2011 PROJECTED	FY 2011-2012 BUDGET
\$ 1,723,341	\$ 2,082,408	\$ 1,921,752	\$ 2,441,486

DEPARTMENT DESCRIPTION

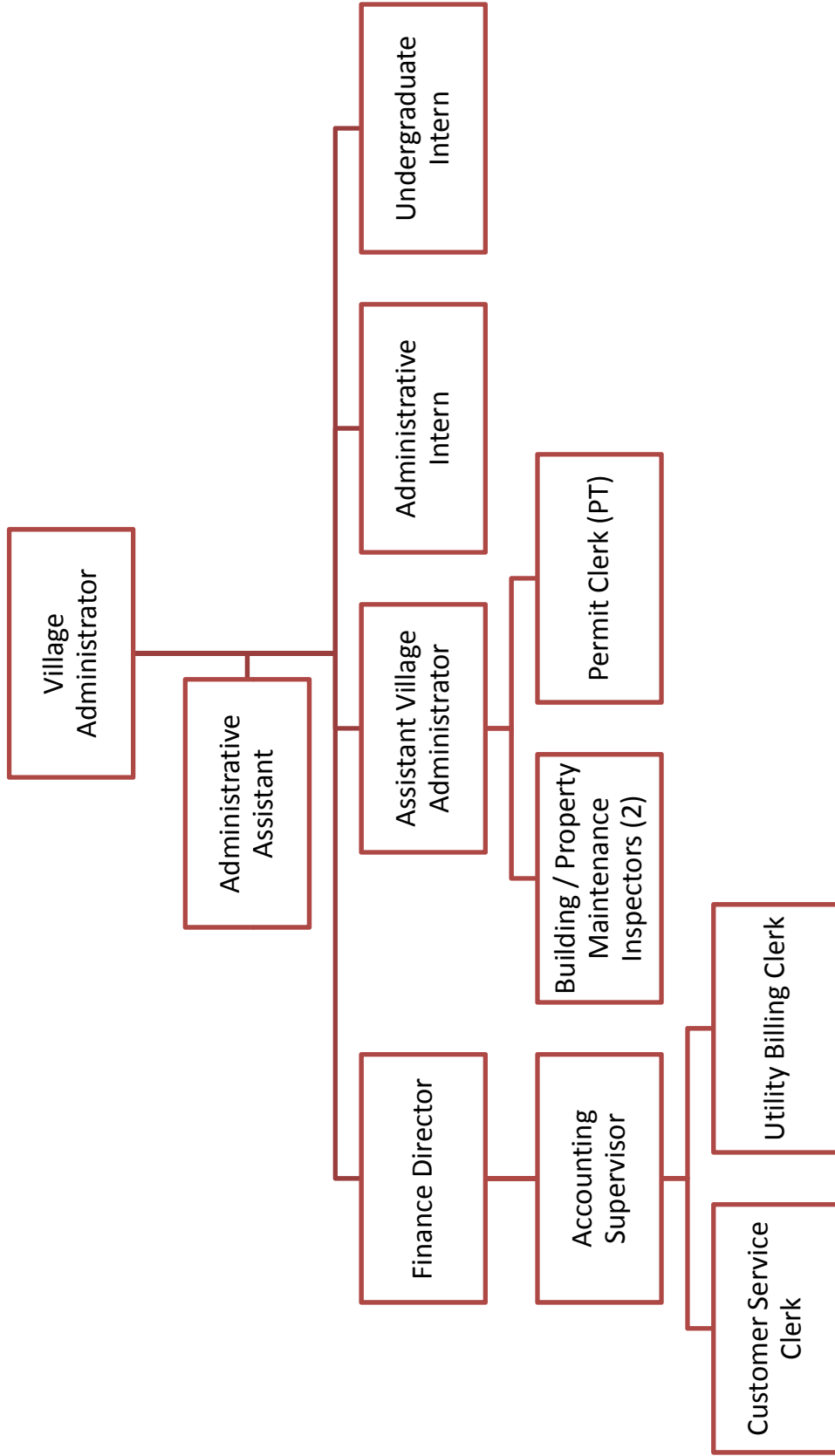
The Administration Department consists of the following divisions: Administration, E911, Fire & Police Commission, Building & Development, and Legal Services.



PERSONNEL SUMMARY

	FY 2009-2010 ACTUAL	FY 2010-2011 BUDGET	FY 2011-2012 BUDGET
Administration			
Village Administrator	1	1	1
Administrative Secretary	1	1	1
Finance			
Finance Director	1	1	1
Accounting Supervisor	1	1	1
Customer Service Clerk	1	1	1
Building & Development			
Assistant Village Administrator	0	1	1
Building Inspectors	2	2	2
Secretary/Permit Clerk	.5	.5	.5
TOTAL ADMINISTRATION FTEs	7.5	8.5	8.5

Administration Organizational Chart



FY 2011-2012

**Village of River Forest
Fiscal Year 2011 – 2012 Budget
Administration**

ACCOMPLISHMENTS FY2011

1. Hired New Village Administrator, Finance Director & Public Works Director
2. Commenced recruitment for Police Chief
3. Reorganized Public Works & Administration departments
4. Successfully navigated through two major weather events (summer rain event & winter blizzard)
5. Dissolved Lake Street Tax Increment Financing (TIF) District
6. The Government Finance Officer's Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting Award was received for the FY2009 CAFR.
7. Online payment processing for vehicle stickers was started for resident use in calendar year 2011.
8. Village and Library were audited by the Illinois Municipal Retirement Fund (IMRF) to ensure compliance with statutory requirements.
9. The Accounting Supervisor attended the annual Springbrook Conference to improve knowledge on the Village's accounting software. As a result, the budget & payroll modules have been utilized to a greater extent improving organizational efficiency.

GOALS & OBJECTIVES FY2012

1. Human Resources
 - a. Hire Police Chief & Assistant Village Administrator
 - b. Conduct compensation study for non-union positions
 - c. Review and update personnel policy manual
 - d. Start employee health insurance committee and educate employees about health insurance options
2. Economic Development
 - a. Work with Mid-America to help secure tenants for River Forest Town Center I & II.
 - b. Review previous Lake & Park Street RFP and reissue RFP
 - c. Examine economic development opportunities in conjunction with the corridor plans for North and Madison Avenues.
3. Examine feasibility of creating a fire protection district or outsourcing fire services to another municipality
4. Conduct goal-setting workshop with the Village Board prior to the creation of the FY2013 budget.
5. Improve operational efficiencies within Building and Zoning Division.
 - a. Implement permit tracking and reporting system (software program) – building and miscellaneous permits
 - b. Implement system (software program) for tracking and reporting code enforcement/property maintenance activities - local ordinance adjudication
 - c. Visit area Building Department(s) to observe their operations

Village of River Forest
Fiscal Year 2011 – 2012 Budget
Administration

- d. Enhance information disseminated to general public - create new permit application and information forms and update/enhance Village's website
6. Improve Customer Service and Communications
- a. Update/refresh Village's website
 - b. Review web-based products that provide utility account information and allow for online bill payments. Develop procedures to implement the product and educate residents.
 - c. Develop procedures to gather resident's email addresses in a database to be used for Village communications.
 - d. Develop procedures to educate public regarding new vehicle sticker online payment system.
 - e. Review alternatives for statement utility bills and implement procedures for printing bills in a statement format.
7. Improve Internal Controls
- a. Begin the preparation procedures manuals for all division positions including the Accounting Supervisor, Utility Billing Clerk and Customer Service Clerk.
 - b. Complete the procedures manual for the Finance Director position.
 - c. Review procedures during process for improvements that will result in better internal controls, offer more efficiency or improve internal controls.
 - d. Research alternatives for the safekeeping of Village investments.
8. Ensure compliance with Federal and State reporting requirements.
- a. Develop procedures to obtain W-9 Federal tax identification numbers from each vendor to comply with new 1099-misc reporting requirements that will be effective in calendar year 2012.
 - b. Update Vendor files in Springbrook software to comply with the new reporting requirements.
9. Improve Staff Training and Development
- a. Offer training opportunities to clerical staff on utility billing, Microsoft Office applications, and/or customer service.
 - b. Participate in Springbrook Financial Software training to increase knowledge of the payroll module in an effort to improve the payroll and leave tracking process.

**VILLAGE OF RIVER FOREST
FY 2011-2012 BUDGET**

01	GENERAL CORPORATE FUND	FY07-08 AUDITED ACTUAL	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 APPROVED BUDGET	FY 10-11 FULL YEAR PROJECTED	FY 11-12 APPROVED BUDGET	\$CHNG FY10/11 FY11/12	% CHNG FY10/11 FY11/12
DIVISION 10 - ADMINISTRATION									
PERSONAL SERVICES									
510200	SALARIES-REGULAR	283,804	281,914	229,191	352,503	222,946	384,146	31,643	8.98%
511500	SPECIALIST PAY	0	0	23	0	0	0	0	
511700	OVERTIME	1,334	1,120	494	991	351	623	(368)	-37.12%
511900	PERFORMANCE PAY	7,369	4,633	2,820	4,147	2,820	5,086	939	22.64%
511950	INSURANCE REIMBURSE	0	0	158	0	0	0	0	
513000	SALARIES-PART-TIME	26,842	26,467	32,755	21,003	27,000	29,774	8,771	41.76%
	TOTAL PERSONAL SERVICES	319,349	314,134	265,441	378,644	253,117	419,629	40,985	10.82%
EMPLOYEE BENEFITS									
520320	FICA	18,469	18,360	15,588	23,439	14,859	\$25,001	1,562	6.66%
520325	MEDICARE	4,546	4,467	3,747	5,482	3,811	\$6,147	665	12.14%
520330	IMRF	20,303	20,773	18,555	31,991	21,844	43,096	11,105	34.71%
520350	EMPLOYEE ASSISTANCE PROG	1,485	1,444	1,321	1,500	1,500	1,500	0	0.00%
520375	FRINGE BENEFITS	0	0	0	0	2,400	4,320	4,320	
520400	HEALTH INSURANCE	28,703	30,653	31,599	54,983	39,984	68,101	13,118	23.86%
520420	HEALTH INSURANCE - RETIREES	7,584	4,288	4,691	4,774	6,256	5,625	851	17.83%
520425	LIFE INSURANCE	457	2,732	1,257	1,410	2,367	\$1,972	562	39.86%
520500	WELLNESS PROGRAM	9,858	7,602	5,310	1,050	750	900	(150)	-14.29%
	TOTAL EMP BENEFITS	91,405	90,321	82,068	124,629	93,771	156,662	32,033	25.70%
CONTRACTUAL SERVICES									
530200	COMMUNICATIONS	19,464	15,608	13,084	14,666	9,345	14,360	(306)	-2.09%
530300	AUDIT SERVICES	24,660	21,601	14,891	16,400	18,038	21,220	4,820	29.39%
530350	ACTUARIAL SERVICES	2,800	6,100	6,100	6,100	6,100	6,500	400	6.56%
530380	CONSULTING SERVICES	28,201	17,532	52,900	47,950	109,344	90,450	42,500	88.63%
530410	IT SUPPORT	48,355	45,251	53,165	60,239	46,550	48,619	(11,620)	-19.29%
530425	VEHICLE STICKER PROGRAM	8,919	10,850	9,295	8,760	12,082	10,495	1,735	19.81%
531100	HEALTH/INSPECTION SERVICES	49,332	51,345	33,385	34,200	34,200	34,200	0	0.00%
531160	RETIREE HEALTH INSURANCE	0	0	0	0	0	0	0	
531250	UNEMPLOYMENT CLAIMS	0	7,260	26,997	21,000	11,200	10,000	(11,000)	-52.38%
532100	BANK FEES	4,621	10,031	9,050	9,740	7,164	8,490	(1,250)	-12.83%
532200	LIABILITY INSURANCE	222,815	254,945	287,791	444,636	421,378	441,931	(2,705)	-0.61%
532250	IRMA LIABILITY DEDUCTIBLE	37,981	22,333	19,242	23,000	30,000	23,000	0	0.00%
533200	MAINTENANCE OF VEHICLES	206	590	460	620	163	0	(620)	-100.00%
533300	MAINT. OF OFFICE EQUIPMENT	7,046	4,161	3,483	3,718	3,698	3,874	156	4.20%
534100	TRAINING	1,228	1,512	1,010	2,500	1,000	7,000	4,500	180.00%
534200	COMMUNITY SUPPORT SERV.	22,364	17,848	14,564	0	0	0	0	
534250	TRAVEL & MEETING	6,259	2,731	730	3,850	2,350	4,850	1,000	25.97%
534300	DUES & SUBSCRIPTIONS	16,351	15,754	18,851	18,187	18,187	18,500	313	1.72%
534350	PRINTING	2,580	1,361	2,074	1,405	2,333	1,405	0	0.00%
534375	VILLAGE NEWSLETTER	9,124	11,354	4,077	1,800	1,800	1,800	0	0.00%
534400	MEDICAL & SCREENING	473	811	0	180	180	280	100	55.56%
535300	ADVERTISING/LEGAL NOTICE	1,650	1,695	540	1,700	2,218	2,430	730	42.94%
535400	DAMAGE CLAIMS	1,899	0	0	0	0	0	0	
535600	EMPLOYEE RECOGNITION	7,233	2,459	1,225	2,837	2,852	3,500	663	23.37%
	TOTAL CONTRACTUAL SERVICES	523,561	523,132	572,916	723,488	740,182	752,904	29,416	4.07%
COMMODITIES									
540100	OFFICE SUPPLIES	19,806	16,669	13,118	16,500	14,450	15,857	(643)	-3.90%
540150	OFFICE EQUIPMENT	3,944	7,619	1,791	4,500	4,490	12,255	7,755	172.33%
540200	GAS & OIL	3,388	2,633	2,864	3,101	2,194	0	(3,101)	-100.00%
541300	POSTAGE	14,850	11,396	15,222	10,500	10,700	10,700	200	1.90%
	TOTAL COMMODITIES	41,988	38,317	32,994	34,601	31,834	38,812	4,211	12.17%
UNCOLLECTIBLE ACCT									
560000	UNCOLLECTIBLE ACCT	1,397	0	0	0	0	0	0	
	TOTAL UNCOLLECTIBLE	1,397	0	0	0	0	0	0	
TRANSFERS									
575013	TRANS TO CAP EQUIP FUND	7,695	0	6,038	9,770	9,770	6,600	(3,170)	-32.45%
	TOTAL TRANSFERS	7,695	0	6,038	9,770	9,770	6,600	(3,170)	-32.45%
	TOTAL ADMINISTRATION	985,395	965,904	959,457	1,271,132	1,128,674	1,374,607	103,475	8.14%

VILLAGE OF RIVER FOREST
FY 2011-2012 BUDGET

01	GENERAL CORPORATE FUND	FY07-08 AUDITED ACTUAL	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 APPROVED BUDGET	FY 10-11 FULL YEAR PROJECTED	FY 11-12 APPROVED BUDGET	\$CHNG FY10/11 FY11/12	% CHNG FY10/11 FY11/12
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DIVISION 14 - E911

CONTRACTUAL SERVICES

530200	TELEPHONE LINE CHARGES	13,145	11,834	10,788	11,000	10,775	11,000	0	0.00%
530410	IT SUPPORT	0	0	7,949	8,000	7,949	8,000	0	0.00%
533100	MAINT OPERATING EQUIP	0	0	0	500	500	500	0	0.00%
534100	TRAINING	395	790	0	450	410	450	0	0.00%
534250	TRAVEL & MEETING	976	1,261	681	1,300	1,101	1,300	0	0.00%
534275	WSCDC CONTRIBUTION	438,748	500,924	563,261	569,101	591,986	591,855	22,754	4.00%
534277	CITIZENS CORPS COUNCIL	0	0	0	7,500	6,585	5,500	(2,000)	-26.67%
TOTAL E911		453,264	514,809	582,679	597,851	619,306	618,605	20,754	3.47%

DIVISION 15 - FIRE & POLICE COMMISSION

CONTRACTUAL SERVICES

530400	SECRETARIAL SERVICES	8,205	5,921	8,378	5,000	1,000	9,000	4,000	80.00%
530420	LEGAL SERVICES	0	10,251	3,863	2,500	2,500	2,500	0	0.00%
534250	TRAVEL & MEETING	95	23	0	200	100	200	0	0.00%
534300	DUES & SUBSCRIPTIONS	375	375	375	375	375	375	0	0.00%
534400	MEDICAL & SCREENING	12,041	8,028	6,365	8,000	1,298	8,000	0	0.00%
534450	TESTING	9,675	1,256	36,466	10,000	0	30,000	20,000	200.00%
535300	ADVERTISING/LEGAL NOTICE	24,613	496	5,242	10,000	0	12,500	2,500	25.00%
TOTAL CONTRACTUAL SERVICES		55,004	26,350	60,687	36,075	5,273	62,575	26,500	73.46%

COMMODITIES

540100	OFFICE SUPPLIES/EQUIPMENT	556	113	213	250	250	250	0	0.00%
541300	POSTAGE	0	11	26	100	100	100	0	0.00%
TOTAL COMMODITIES		556	124	239	350	350	350	0	0.00%
TOTAL FIRE & POLICE COMM		55,560	26,474	60,927	36,425	5,623	62,925	26,500	72.75%

VILLAGE OF RIVER FOREST
FY 2011-2012 BUDGET

01	GENERAL CORPORATE FUND	FY07-08 AUDITED ACTUAL	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 APPROVED BUDGET	FY 10-11 FULL YEAR PROJECTED	FY 11-12 APPROVED BUDGET	\$CHNG FY10/11 FY11/12	% CHNG FY10/11 FY11/12
DIVISION 20 - BUILDING AND DEVELOPMENT									
PERSONAL SERVICES									
510200	SALARIES-REGULAR	0	0	0	0	0	153,724	153,724	
511900	PERFORMANCE PAY	0	0	0	0	0	4,263	4,263	
511950	INSURANCE REFUSAL REIMB	0	0	0	0	0	1,620	1,620	
513000	SALARIES-PART-TIME	0	0	0	0	0	15,795	15,795	
TOTAL PERSONAL SERVICES		0	0	0	0	0	175,402	175,402	
EMPLOYEE BENEFITS									
520320	FICA	0	0	0	0	0	10,875	10,875	
520325	MEDICARE	0	0	0	0	0	2,543	2,543	
520330	IMRF	0	0	0	0	0	18,014	18,014	
520400	HEALTH INSURANCE	0	0	0	0	0	8,004	8,004	
520425	LIFE INSURANCE	0	0	0	0	0	361	361	
TOTAL EMP BENEFITS		0	0	0	0	0	39,797	39,797	
CONTRACTUAL SERVICES									
531300	INSPECTIONS	0	0	0	0	0	18,880	18,880	
533200	MAINTENANCE OF VEHICLES	0	0	0	0	0	1,000	1,000	
534100	TRAINING	0	0	0	0	0	5,720	5,720	
534300	DUES & SUBSCRIPTIONS	0	0	0	0	0	50	50	
535300	ADVERTISING/LEGAL NOTICE	0	0	0	0	0	750	750	
TOTAL CONTRACTUAL SERVICES		0	0	0	0	0	26,400	26,400	
COMMODITIES									
540100	OFFICE SUPPLIES	0	0	0	0	0	0	0	
540150	OFFICE EQUIPMENT	0	0	0	0	0	0	0	
540200	GAS & OIL	0	0	0	0	0	1,250	1,250	
540600	OPERATING SUPPLIES	0	0	0	0	0	500	500	
541300	POSTAGE	0	0	0	0	0	0	0	
TOTAL COMMODITIES		0	0	0	0	0	1,750	1,750	
TOTAL BUILDING AND DEVELOP		0	0	0	0	0	243,349	243,349	

**VILLAGE OF RIVER FOREST
FY 2011-2012 BUDGET**

01	GENERAL CORPORATE FUND	FY07-08 AUDITED ACTUAL	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 APPROVED BUDGET	FY 10-11 FULL YEAR PROJECTED	FY 11-12 APPROVED BUDGET	\$CHNG FY10/11 FY11/12	% CHNG FY10/11 FY11/12
DIVISION 30 - LEGAL SERVICES									
CONTRACTUAL SERVICES									
530420	LABOR/EMPLOYMENT ATTORNEY	86,652	149,361	41,650	100,000	75,000	50,000	(50,000)	-50.00%
530425	VILLAGE ATTORNEY	39,931	134,746	58,578	65,000	81,149	80,000	15,000	23.08%
530426	VILLAGE PROSECUTOR	4,320	17,497	20,050	12,000	12,000	12,000	0	0.00%
530430	COURT ORDERED PAYMENTS	75,000	0	0	0			0	
	TOTAL LEGAL SERVICE	205,903	301,603	120,278	177,000	168,149	142,000	(35,000)	-19.77%

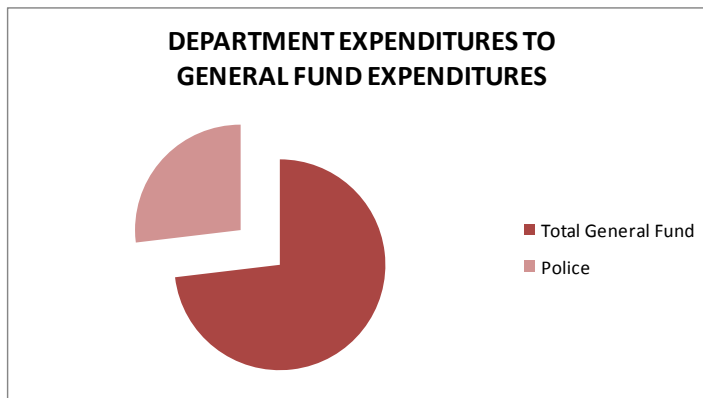
Police Department

BUDGET SNAPSHOT

FY 2009-2010 ACTUAL	FY 2010-2011 BUDGET	FY 2010-2011 PROJECTED	FY 2011-2012 BUDGET
\$ 4,300,441	\$ 4,681,690	\$ 4,566,688	\$ 4,913,525

DEPARTMENT DESCRIPTION

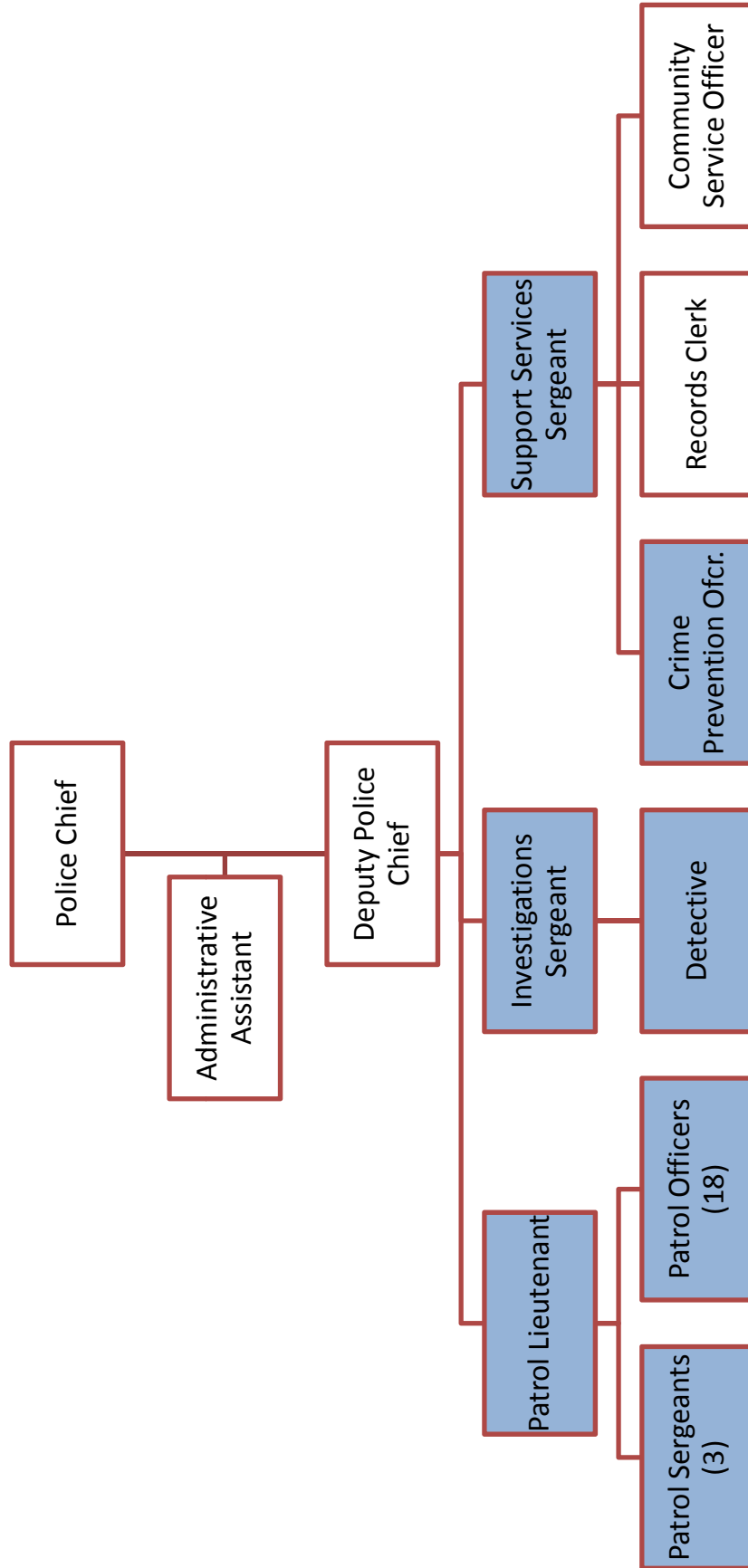
The Police Department consists of the following divisions: Administration, Patrol & Investigations.



PERSONNEL SUMMARY

	FY 2009-2010 ACTUAL	FY 2010-2011 BUDGET	FY 2011-2012 BUDGET
<u>Sworn Positions</u>			
Police Chief	1	1	1
Deputy Police Chief	1	1	1
Lieutenant	1	1	1
Sergeant	5	5	5
Police Officer	20	20	20
<u>Non-Sworn Positions</u>			
Community Service Officer	1	1	1
Administrative Service Officer	1	1	1
Administrative Assistant	1	1	1
TOTAL POLICE FTEs	31	31	31

Police Organizational Chart



FY 2011-2012

FOP

**Village of River Forest
Fiscal Year 2011 – 2012 Budget
Police Department**

ACCOMPLISHMENTS FY2011

1. Reduction in Crime

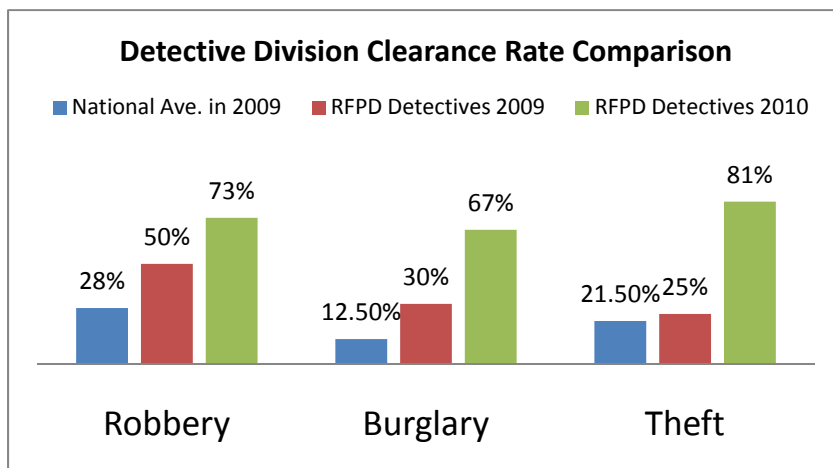
Crime statistics are based on Uniformed Crime Reporting (UCR) collection methods required by federal and state law. Crime is divided into three categories, Part I, Part II and Petty Offenses. Part I offenses include murder, sexual assault, robbery, burglary, aggravated battery and other felonious crimes. Part II offenses include simple theft, disorderly conduct, traffic related offenses and other misdemeanor crimes. Petty offenses are local ordinance offenses and status offenses such as curfew and underage drinking.

Each month the Police Department compiles the Part I and II year-to-date crime rate and compares current rates to the prior years' statistics to see if the crime rate is going up or down. In FY10-11 both Part I and Part II offenses experienced a decrease. Part I offenses (the more heinous offenses) have decreased by 19% from the prior year. Part II offenses are down by 9% compared to the same time in December of 2009. This is an accomplishment worth noting due to the fact that in the past two years Part I crimes have gone down nearly 42% from 2008.

2. Increase in Arrests and Clearance Rates

There is a direct correlation between crime rates and arrest rates. When crime is down, a contributing factor is the number of arrests and the clearance rate. Apprehending an offender who was accused of committing a burglary will potentially cause burglaries to go down for a certain period of time after the arrest. In 2010 we saw a 12% increase in total arrests across all three categories.

As you can see in the chart below, the detective unit's clearance rate is well above the national average and in some cases double the rate from the year before.



- + 46% Change in Robberies cleared from 2009 to 2010
- +123% Change in Burglaries cleared from 2009 to 2010
- +224% Change in Thefts cleared from 2009 to 2010

Village of River Forest
Fiscal Year 2011 – 2012 Budget
Police Department

3. Decrease in Sick Time and Duty Related Injuries

In order to have a properly functioning organization, we rely on our employees to show up to work when scheduled. Maintaining a healthy staff not only reduces overtime, but allows others to take vacation and time-off while still being able to maintain minimum manning requirements.

In 2009 a total of 2,145 hours or the equivalent of 268 days of sick time was utilized. In 2010, there was a total of 1,529 hours or the equivalent of 191 days of sick time utilized.

The Chief of Police is openly against members of the organization abusing the sick time benefit. In 2010 as part of the Department's monthly reporting obligations, supervisors were required to begin to track sick time use by their subordinates. Keeping a closer look at who and why someone is calling in sick encourages would-be abusers to curtail their non-essential use of this benefit. By identifying and counseling would-be abusers we saw a 29% reduction in sick time usage. In addition to the reduction in sick time use, we also experienced **no duty related injuries** in 2010.

4. Technological Advances

- a. The Police Department benefited from several technological advances in 2010. Through the use of TIF, the Board of Trustees approved a Village security management system, which included upgrades to our Village Hall complex access control and enhanced digital video cameras. In addition, the project included 10 pole mounted Pan-Tilt-Zoom cameras strategically placed along the TIF district. The overall objective of the camera system is to use the additional "eyes on the street" as a force multiplier. The project is currently up and running with two more proposed cameras waiting to be mounted.
- b. Another technological accomplishment is an enhanced fingerprint identification system installed in the detective supervisor's office. At a limited cost to the department, the detective supervisor worked with the FBI to have a secure modem installed that directly communicates with the FBI Automated Fingerprint Identification System (AFIS). By tying directly into their system, a latent fingerprint that might normally take several days to weeks to identify can now be identified in less than a day. The benefit of this is the ability to expedite investigations by having a known offender identified quicker.
- c. In 2010, we began researching methods to speed up reporting of traffic crashes. IDOT provides mobile crash reporting software free to participating agencies that allows self-populating reports. When an officer is assigned to investigate a traffic accident, they would in the past hand-write the driver and vehicle information of the parties involved. The Mobile Crash Reporting software communicates directly with the Secretary of State, and once a name or vehicle is checked through SOS, the information is populated on the accident report. Once completed, the report is directly sent to IDOT as required by law. This process not only saves officers time hand-writing information, but also our records personnel making copies of reports for IDOT. In addition, parties involved in the accident can access a website and for a \$10.00

**Village of River Forest
Fiscal Year 2011 – 2012 Budget
Police Department**

fee get an instant copy of the report. Each time this occurs, the Village receives \$5.00 per report.

5. Reduction in Calls for Service

The Village of River Forest shares the cost of a central dispatch center (WSCDC) amongst three municipalities. The contribution for this contractual service is based on annual calls for service. WSCDC tallies the total amount of calls for service from all three entities and uses a percentage as the formula for each municipality's payment.

In 2009, based on a Citizens Advisory Committee for Village Finance recommendation, the Police Department was encouraged to reduce "self-initiated" (police controlled) calls for service. During that year we made some adjustments, but continued to review how we conducted business.

In prior years when an officer conducted a premise check or foot patrol in the business community or residential area, which are both considered self-initiated calls for service, they would generate a dispatch ticket for each location. This amounted to upwards of 2,000 additional dispatch tickets annually. In spring of 2010 we instituted a one-dispatch-ticket-per-day policy for foot patrols and premise checks. Officers can access the daily dispatch ticket throughout the day, and include the location and any comments on that dispatch ticket. In doing so we went from approximately 2,000 annual dispatch tickets down to 365 dispatch tickets for this self-initiated call for service.

This an accomplishment because each dispatch ticket generated cost on average \$42.67 based on our contribution of \$586,959 for FY11-12 divided by 13,756 calls for service (this is a total amount for both Police and Fire). Our percentage of the contribution went from 19.75% in 2010 to 18.58% in 2011. The Police Department's annual calls for service decreased by 1,330, or 11%, from the prior year in theory potentially saving the Village over \$56,000.

GOALS & OBJECTIVES FY2012

1. Improve communication between Collective Bargaining Unit and Department Administration.
 - a. Meet with FOP President bi-monthly for informal state of the organization discussion.
 - b. Reduce number of grievances by 25%
 - i. 2007 – 11 Grievances Filed
 - ii. 2008 – 8 Grievances Filed
 - iii. 2009 – 6 Grievances Filed
 - iv. 2010 – 4 Grievances Filed
 - c. Include FOP in discussions of matters that may affect their unit members prior to making a final decision.

2. Seek measures to improve department efficiency, reduce paper and printer ink consumption.
 - a. Research and implement online payments for parking violations.

Village of River Forest
Fiscal Year 2011 – 2012 Budget
Police Department

- b. Research software programs that allow officers to create and file police reports electronically from their squad cars via the MDT in order to reduce in-station time and possibly reduce (using Laserfische) storage of printed reports.
 - c. Research software that interfaces with the Cook County traffic court system through e-citations, reducing or eliminating the need to manually create and file traffic citations.
3. Improve knowledge of personnel, management-leadership principles and best practices.
- a. Attend Kent State School of Law Public Sector Labor Relations Conference (Fall 2011)
 - b. Attend Annual ILEAS Conference (March 2012)
 - c. Attend Annual IACP Conference (Chicago Oct 2011)
 - d. Attend minimum of 20 hours of annual executive level training courses (FY11-12)
4. Improve budgetary and revenue oversight.
- a. Conduct monthly audit of budget.
 - b. Conduct monthly audit of revenue generated.
 - c. Compare monthly audits to annual budget to ensure department is on track with budget and expenditure projections.
 - d. Conduct analysis of Adjudication Hearing software provider agreement to determine cost-benefit breakdown.

**VILLAGE OF RIVER FOREST
FY 2011-2012 BUDGET**

01	GENERAL CORPORATE FUND	FY07-08 AUDITED ACTUAL	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 APPROVED BUDGET	FY 10-11 FULL YEAR PROJECTED	FY 11-12 APPROVED BUDGET	\$CHNG FY10-11 FY11-12	% CHNG FY10-11 FY11-12
DIVISION 40 - POLICE DEPARTMENT									
PERSONAL SERVICES									
510100	SALARIES - SWORN	1,966,342	2,155,298	2,020,924	2,051,629	1,958,214	2,312,740	261,111	12.73%
510200	SALARIES-ASO/SEC	109,991	113,958	112,934	117,091	117,091	127,736	10,645	9.09%
510550	CROSSING GUARDS	79,978	80,508	84,889	15,677	36,676	36,676	20,999	133.95%
511500	SPECIALIST PAY	16,665	23,632	22,913	21,312	27,066	25,000	3,688	17.30%
511600	HOLIDAY PAY	84,785	91,261	85,351	95,531	95,531	102,661	7,130	7.46%
511700	OVERTIME PAY	146,906	94,632	157,833	121,621	120,000	121,621	0	0.00%
511725	BADGE OVERTIME	1,900	0	5,254	11,116	11,116	16,423	5,307	47.74%
511727	STEP OVERTIME	0	0	0	0	0	12,364	12,364	
511750	COMPENSATED ABSENCES-RET			0	0	0	0	0	
511800	EDUCATIONAL INCENTIVES	30,040	34,753	30,840	31,200	31,200	35,400	4,200	13.46%
511900	PERFORMANCE PAY	7,875	10,138	4,521	12,504	5,997	9,047	(3,457)	-27.65%
511950	INSURANCE REFUSAL REIM		0	5,275	5,400	5,400	3,900	(1,500)	-27.78%
	TOTAL PERSONAL SERVICES	2,444,481	2,604,179	2,530,733	2,483,081	2,408,291	2,803,568	320,487	12.91%
EMPLOYEE BENEFITS									
520320	FICA	11,648	12,041	12,343	7,606	8,427	8,287	681	8.95%
520320	90-FICA DIST 90 XING GUARDS					0	2,115	2,115	
520320	91- FICA GRACE LUTH XING GRDS					0	158	158	
520325	MEDICARE	31,396	32,132	31,489	33,685	30,911	38,519	4,834	14.35%
520325	90- MEDICARE DIST 90 XING GUARDS					0	495	495	
520325	91- MEDICARE GRACE XING GUARD					0	37	37	
520330	IMRF	44,164	11,166	18,229	23,340	9,763	13,725	(9,615)	-41.20%
520400	HEALTH INSURANCE	262,199	291,574	315,436	345,106	361,274	430,897	85,791	24.86%
520420	HEALTH INSURANCE - RETIREES	59,840	66,507	72,039	112,900	80,650	116,947	4,047	3.58%
520425	LIFE INSURANCE	941	6,244	6,620	7,299	7,299	7,611	312	4.27%
	TOTAL EMP BENEFITS	410,188	419,663	456,156	529,936	498,324	618,791	88,855	16.77%
CONTRACTUAL SERVICES									
530009	CONTRIBUTION TO POLICE PEN	671,838	960,202	1,048,959	1,224,853	1,241,984	1,048,585	(176,268)	-14.39%
530200	COMMUNICATIONS	12,294	9,875	7,344	4,000	7,877	780	(3,220)	-80.50%
530380	CONSULTING SERVICES		22,000	0	0	0	0	0	
530385	ADMINISTRATIVE ADJUDICATION	3,456	22,996	19,973	32,000	14,910	27,812	(4,188)	-13.09%
530410	IT SUPPORT	2,221	5,574	4,105	5,600	5,100	5,600	0	0.00%
530430	ANIMAL CONTROL	1,223	2,997	4,020	3,700	3,310	3,700	0	0.00%
533100	MAINT EQUIPMENT	15,131	15,069	12,637	15,541	1,541	14,000	(1,541)	-9.92%
533200	MAINT VEHICLE	40,442	54,773	36,717	41,263	41,049	45,263	4,000	9.69%
534100	TRAINING	15,512	9,418	12,631	15,500	15,500	15,500	0	0.00%
534150	TUITION REIMBURSEMENT	10,971	11,399	0	0	0	0	0	
534200	COMMUNITY SUPPORT SERVICES	9,956	8,064	10,322	28,772	28,772	28,785	13	0.05%
534225	BADGE GRANT PROGRAMS	3,851	1,686	4,595	27,650	27,650	10,863	(16,787)	-60.71%
534250	TRAVEL & MEETING	682	575	524	1,330	9,455	2,330	1,000	75.19%
534300	DUES & SUBSCRIPTIONS	5,355	5,448	5,763	6,086	6,000	5,453	(633)	-10.40%
534350	PRINTING	4,957	2,852	4,147	5,640	4,425	5,640	0	0.00%
534400	MEDICAL & SCREENING	14,044	4,405	1,477	6,270	5,500	5,470	(800)	-12.76%
535300	ADVERTISING/LEGAL NOTICE	0	1,062	0	880	500	880	0	0.00%
535400	DAMAGE CLAIMS	(220)	(12,559)	850	0	0	0	0	
	TOTAL CONTRACTUAL SERVICES	811,712	1,125,836	1,174,064	1,419,085	1,413,573	1,220,661	(198,424)	-13.98%
COMMODITIES									
540100	OFFICE SUPPLIES/EQUIPMENT	11,393	7,725	8,640	13,700	12,808	13,700	0	0.00%
540200	GAS & OIL	64,619	50,719	46,142	54,149	54,039	62,414	8,265	15.26%
540300	UNIFORMS SWORN PERSONNEL	22,631	29,883	27,815	23,000	23,000	27,000	4,000	17.39%
540310	UNIFORMS OTHER PERSONNEL	379	465	743	1,035	1,000	1,035	0	0.00%
540400	PRISONER CARE	1,718	1,562	1,895	2,150	2,150	2,150	0	0.00%
540600	OPERATING SUPPLIES/EQUIPMENT	24,709	37,694	35,742	53,051	51,000	49,263	(3,788)	-7.14%
540605	DUI EXPENDITURES	0	0	0	0	0	3,800	3,800	
540610	DRUG FORFEITURE EXPEND	0	0	0	0	0	6,000	6,000	
	TOTAL COMMODITIES	125,449	128,048	120,978	147,085	143,997	165,362	18,277	12.43%
TRANSFERS									
575013	TRSF TO CAP EQUIP FUND	67,885	0	18,510	102,503	102,503	105,143	2,640	2.58%
	TOTAL POLICE DEPARTMENT	3,859,715	4,277,726	4,300,441	4,681,690	4,566,688	4,913,525	231,835	4.95%

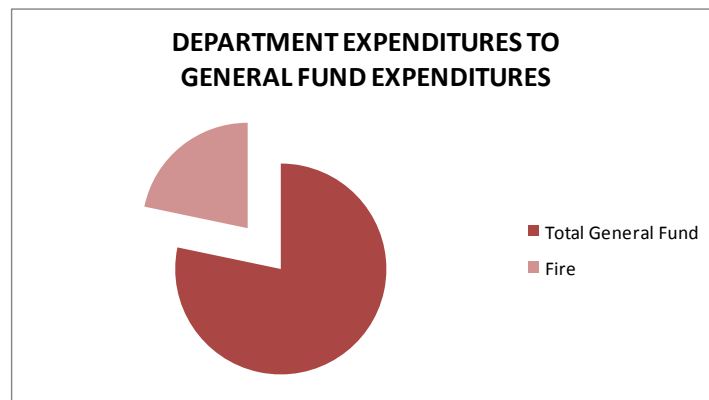
Fire Department

BUDGET SNAPSHOT

FY 2009-2010 ACTUAL	FY 2010-2011 BUDGET	FY 2010-2011 PROJECTED	FY 2011-2012 BUDGET
\$ 3,230,328	\$ 3,618,662	\$ 3,568,510	\$ 3,705,308

DEPARTMENT DESCRIPTION

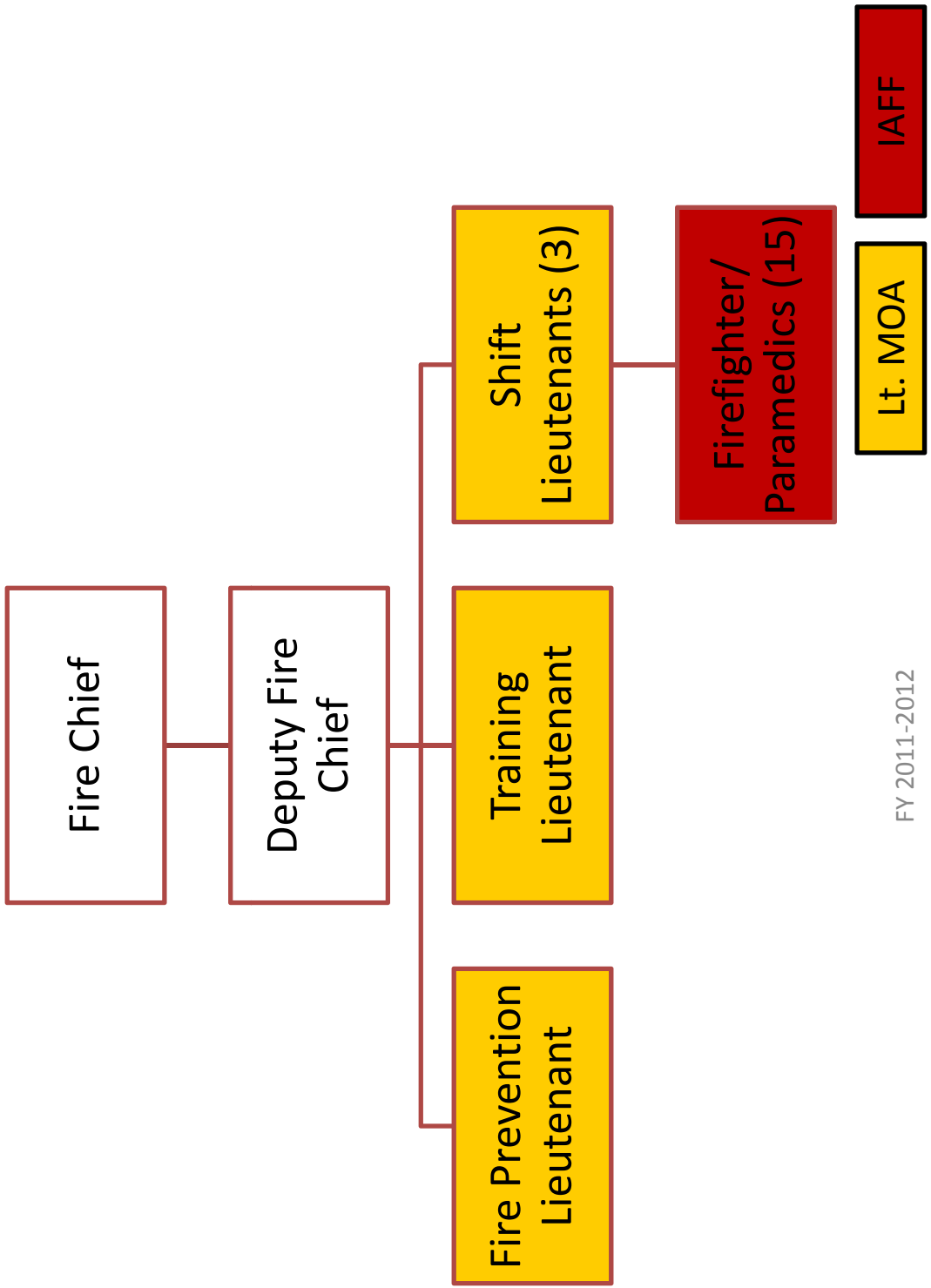
The Fire Department is an all-hazard protection service providing fire suppression, emergency medical care, hazardous materials and technical rescue response. In addition, the Department provides fire prevention, fire investigation and emergency management.



PERSONNEL SUMMARY

	FY 2009-2010 ACTUAL	FY 2010-2011 BUDGET	FY 2011-2012 BUDGET
<u>Sworn Positions</u>			
Fire Chief	1	1	1
Deputy Fire Chief	1	1	1
Lieutenant	5	5	5
Firefighter/Paramedics	15	15	15
TOTAL FIRE FTEs	22	22	22

Fire Organizational Chart



FY 2011-2012

**Village of River Forest
Fiscal Year 2011 – 2012 Budget
Fire Department**

ACCOMPLISHMENTS FY2011

1. Completion and successful accomplishment of Insurance Service Office (ISO) Public Protection Class Rating 3.
2. Department completed IDOL & IDPH required training on Blood Borne Pathogens and Technical Rescue Team training at no cost (ITTF funding) to the Village.
3. Educate and promote Village staff and public on the dangers of Avian and Swine Influenza, and successfully provided H1N1 vaccinations to 66 % of our staff.
4. Completed After Action Report (AAR) for Operation DUPREP 2009 and submitted to County and State Departments of Homeland Security. Finalized, submitted and received funding to cover all overtime, fill-back and supplies associated to the exercise.
5. Department attended MABAS conference in Peoria; Chief appointed Co-Chair of By-Laws & Nominating Committee.
6. Completed training and implemented Advance Life Support (ALS) 12-Lead electrocardiograph (ECG) monitoring and EZIO central venous line for emergency vascular access.
7. All department members participated in Incident Command and Rapid Intervention accountability training, purchased equipment, and implemented a Department RIT team.
8. Successful campaign in public education on fire prevention. Fire Prevention Week: "Smoke Alarms – A Sound You Can Live With" campaign included public education to schools in the community and the Fire Department Open House with 200 people in attendance.
9. Successful "Keep the Wreath Red" campaign where the public education message went out through our schools and in the media to remind residents and business owners as to the dangers of holiday lighting and the potential of fires due to holiday decoration including the use of candles.
10. Develop and implemented Village-wide emergency communication. Black Board CONNECT-CTY went operational and utilized several times during the year.

GOALS & OBJECTIVES FY2012

1. Improve response times
 - a. Work closer with West Suburban Consolidated Dispatch Center in improving call processing times
 - b. Work with Fire Officers on turn-out of apparatus
2. Improve NIMS compliance
 - a. Teach Incident Command programs to elected officials
 - b. Continue to educate staff who lack current certification
 - c. Complete NIMS compliance reporting annually
3. Improve running response for RFFD
 - a. Evaluate Statewide response protocols
 - b. Review and implement response policies from neighboring communities and IRMA
 - c. Review current MABAS Division XI policies

Village of River Forest
Fiscal Year 2011 – 2012 Budget
Fire Department

4. Improve/update equipment and apparatus
 - a. Establish a Specification Committee
 - b. Review criteria for Class 'A' pumper
 - c. Investigate and apply for available grants and alternative funding

**VILLAGE OF RIVER FOREST
FY 2011-2012 BUDGET**

01	GENERAL CORPORATE FUND	FY07-08 AUDITED ACTUAL	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 APPROVED BUDGET	FY 10-11 FULL YEAR PROJECTED	FY 11-12 APPROVED BUDGET	\$CHNG FY10-11 FY11-12	% CHNG FY10-11 FY11-12
DIVISION 50 - FIRE DEPARTMENT									
PERSONAL SERVICES									
510100	SALARIES - SWORN	1,665,423	1,549,112	1,585,506	1,688,837	1,667,609	1,845,214	156,377	9.26%
511500	SPECIALIST PAY	90,437	98,535	104,742	107,055	107,055	112,942	5,887	5.50%
511600	HOLIDAY PAY	61,027	61,457	64,852	66,241	65,000	70,537	4,296	6.49%
511700	OVERTIME PAY	193,671	169,874	142,427	170,000	175,214	170,000	0	0.00%
511750	COMPENSATED ABSENCES-SEP	0	0	0	65,715	0	67,050	1,335	2.03%
511800	EDUCATIONAL INCENTIVES	11,925	12,975	12,675	15,050	14,675	15,500	450	2.99%
511900	PERFORMANCE PAY	7,207	5,997	6,266	7,063	6,266	8,658	1,595	22.58%
511950	INSURANCE REFUSAL REIM		0	1,075	900	2,400	2,400	1,500	166.67%
	TOTAL PERSONAL SERVICES	2,029,690	1,897,949	1,917,543	2,120,861	2,038,219	2,292,301	171,440	8.08%
EMPLOYEE BENEFITS									
520100	ICMA RETIRMENT CONTRACT	5,900	4,768	4,768	5,449	5,450	6,947	1,498	27.49%
520325	MEDICARE	19,773	20,302	19,958	23,198	22,000	24,687	1,489	6.42%
520400	HEALTH INSURANCE	214,630	215,624	289,702	322,832	322,832	348,430	25,598	7.93%
520420	HEALTH INSURANCE - RETIREES	45,288	60,587	77,643	82,352	82,352	73,442	(8,910)	-10.82%
520425	LIFE INSURANCE	914	5,174	4,862	5,676	5,676	5,676	0	0.00%
	TOTAL EMP BENEFITS	286,505	306,455	396,933	439,507	438,310	459,182	19,675	4.48%
CONTRACTUAL SERVICES									
530010	CONTRIBUTION TO FIRE PEN	465,168	441,683	662,297	782,619	820,397	660,843	(121,776)	-15.56%
530200	COMMUNICATIONS	10,522	4,468	5,886	7,000	6,500	2,206	(4,794)	-68.49%
530370	PROFESSIONAL SERVICES	0	4,395	52,000	0	0	0	0	
530410	IT SUPPORT	2,635	967	1,310	1,400	1,444	1,400	0	0.00%
533100	MAINT EQUIPMENT	8,134	6,699	7,254	9,000	7,500	9,000	0	0.00%
533200	MAINT VEHICLE	29,192	24,855	29,305	29,000	35,000	32,600	3,600	12.41%
533300	MAINT OFFICE EQUIP	434	1,679	2,771	2,000	2,300	2,200	200	10.00%
534100	TRAINING	13,661	3,350	3,948	11,900	5,000	11,900	0	0.00%
534200	COMMUNITY SUPPORT SERVICES	16,040	13,100	10,000	15,750	15,750	15,750	0	0.00%
534250	TRAVEL & MEETING	5,239	2,306	3,743	6,000	2,500	7,500	1,500	25.00%
534300	DUES & SUBSCRIPTIONS	2,608	2,622	2,858	2,475	2,300	3,285	810	32.73%
534400	MEDICAL EXAMS	4,196	7,480	12,287	11,360	13,500	14,960	3,600	31.69%
535400	DAMAGE CLAIMS	(1,916)	(1,223)	0	0	0	0	0	
	TOTAL CONTRACTUAL SERVICES	555,915	512,382	793,660	878,504	912,191	761,644	(116,860)	-13.30%
COMMODITIES									
540100	OFFICE SUPPLIES/EQUIPMENT	3,112	846	2,587	3,000	3,000	3,000	0	0.00%
540200	GAS & OIL	17,291	15,948	10,858	13,000	15,000	17,764	4,764	36.65%
540300	UNIFORMS SWORN PERSONNEL	16,955	16,085	7,009	18,900	18,900	18,915	15	0.08%
540600	OPERATING SUPPLIES/EQUIPMENT	23,399	17,533	15,367	26,000	24,000	26,000	0	0.00%
	TOTAL COMMODITIES	60,757	50,412	35,822	60,900	60,900	65,679	4,779	7.85%
TRANSFERS									
575013	TRSF TO CAP EQUIP FUND	80,715	0	86,370	118,890	118,890	126,502	7,612	6.40%
	TOTAL FIRE DEPARTMENT	3,013,582	2,767,198	3,230,328	3,618,662	3,568,510	3,705,308	86,646	2.39%

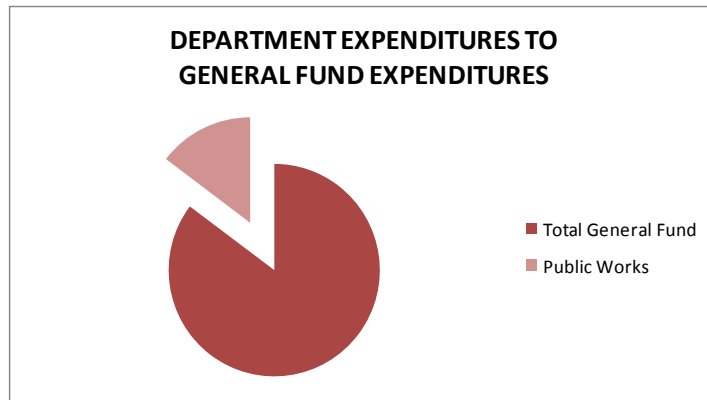
Public Works

BUDGET SNAPSHOT

FY 2009-2010 ACTUAL	FY 2010-2011 BUDGET	FY 2010-2011 PROJECTED	FY 2011-2012 BUDGET
\$ 2,323,483	\$ 2,466,064	\$ 2,484,581	\$ 2,401,078

DEPARTMENT DESCRIPTION

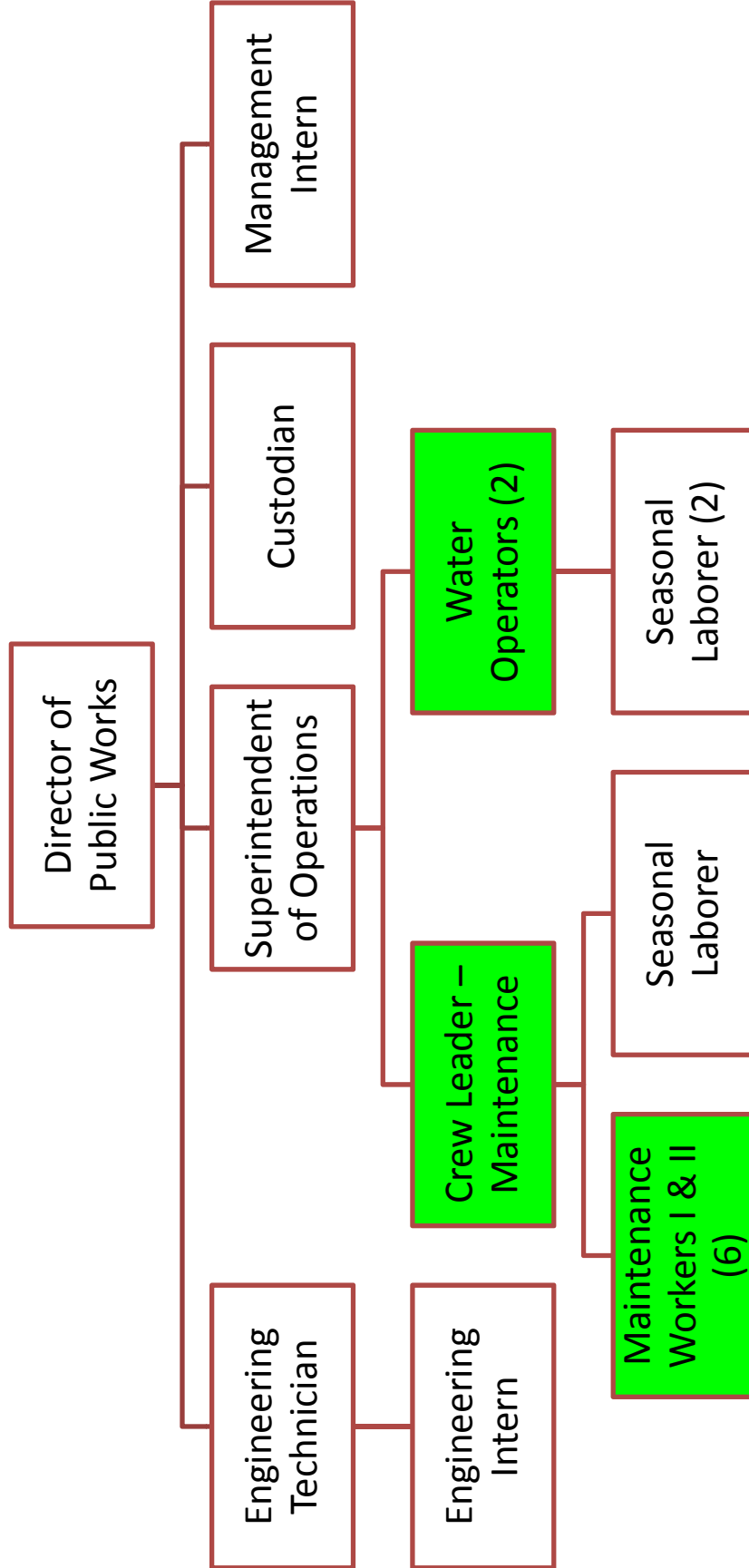
The Public Works Department of the Village of River Forest is responsible for the operation, maintenance, and improvement of public infrastructure; and providing for the safe, reliable, and efficient delivery of public services. The Public Works Department, which is comprised of the Administration, Operations,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



PERSONNEL SUMMARY

	FY 2009-2010 ACTUAL	FY 2010-2011 BUDGET	FY 2011-2012 BUDGET
Sworn Positions			
Public Works Director	1	1	1
Assistant Public Works Director	1	1	0
Public Works Secretary	1	.50	0
Management Intern	0	0	.50
Building & Zoning Inspectors	2	2	0
Engineering Technician	1	1	1
Custodian	1	1	1
Superintendent	1	1	1
Crew Leader	1	1	1
Maintenance Worker	6	6	6
Water Operator	2	2	2
Utility Billing Clerk	1	1	1
Seasonal Laborers	.50	.50	.75
Engineering Intern	.25	.25	.25
TOTAL PUBLIC WORKS FTEs	18.75	18.25	15.50

Public Works Organizational Chart



Village of River Forest
Fiscal Year 2011 – 2012 Budget
Public Works

ACCOMPLISHMENTS FY2011

1. The Public Works Department responded effectively and efficiently to three major storm events: one in June during which there was significant tree damage; one in July during which close to 8 inches of rain fell on River Forest; and one in February during which approximately 20 inches of snow fell. In July, maintenance crews assisted with the collection of flood damaged debris from over 800 homes; the Village waived restoration permits fees and the Building Dept personnel conducted preliminary inspections and assisted residents with their permit applications; and Public Works Administrative Staff contracted with Fluid Clarity to study the detention basins in the Prior Subdivision.
2. Public Works coordinated the Village's effort to join the State of Illinois' Elevator Safety Program. The Village entered into an Illinois Elevator Safety Program Agreement with the Office of the Illinois State Fire Marshal Program so that we can ensure that all elevators in River Forest are tested, maintained, and inspected annually in accordance with State's Elevator Safety Act.
3. Received \$100,000 grant for the LED street light replacement program. Public Works solicited bids and sought the award of the contract. This project will be completed in early 2011.
4. Coordinated the demolition of two homes – one was associated with property maintenance violations (1042 Lathrop) and the other was a TIF District acquisition (419 Park Ave).
5. Significantly reduced leaf disposal costs (by approximately \$23,700 less than what was budgeted) by utilizing two area transfer stations, Heartland Recycling (Berwyn) and American Waste Haulers (Maywood), who charged lower tipping fees compared to previous years.
6. Improved the following five intersections along Lake Street with the installation of curb bump-outs at: Ashland, Franklin, Park, Forest, and Keystone. The purpose of this project was to reduce the distance to cross Lake Street for pedestrians, eliminate the ability to pass in the parking lane, and encourage vehicle traffic to reduce their speed.
7. Upgraded pedestrian crossing signals with LED count-down timers at four intersections: Lake and Lathrop, Lake and Harlem, Lake and Thatcher, and Lathrop and Chicago.
8. Worked with IDOT to create bi-directional turn lane on Lake Street between Jackson and William. This project, which the Village has been pursuing for a number of years, improves traffic flow adjacent to the Jewel-Osco store.
9. Painting (contractually) of the Canadian National Railroad bridge over Lake Street. The Village has been pursuing this project with the CNRR for many years.
10. Conducted leak detection survey of water distribution system.

Village of River Forest
Fiscal Year 2011 – 2012 Budget
Public Works

GOALS & OBJECTIVES FY2012

1. Increase Water Revenues and Reduce Water Loss
 - a. Continue meter accuracy testing and replacement for residential and commercial properties.
 - b. Explore need for residential meter replacement program for meters 20 years of age and older.
 - c. Conduct formal water rate study.
 - d. Perform Pump Station improvements recommended by efficiency study subject to budget approval.

2. Develop Flood Preparedness and Response Program
 - a. Develop Village-wide flood response/preparedness plan.
 - b. Research and purchase necessary equipment and supplies for flood response activities.
 - c. Coordinate plan and efforts with other Village departments and, possibly, the Citizen Corp Council.

3. Enhance Department's Safety Program
 - a. Re-establish bi-monthly training schedule (workshops, courses, etc.).
 - b. Develop model best practices policies for various operations.
 - c. Expand Department's light-duty task listing (IRMA recommendation).
 - d. Develop a written Behavior Observation policy that incorporates current Department practice and identifies frequency, documentation method, and feedback/follow-up process (IRMA recommendation).

**VILLAGE OF RIVER FOREST
FY 2011-2012 BUDGET**

01	GENERAL CORPORATE FUND	FY07-08 AUDITED ACTUAL	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 APPROVED BUDGET	FY 10-11 FULL YEAR PROJECTED	FY 11-12 APPROVED BUDGET	\$CHNG FY10-11 FY11-12	% CHNG FY10-11 FY11-12
DIVISION 60-01 - PUBLIC WORKS ADMINISTRATION & OPERATIONS									
PERSONAL SERVICES									
510200	FULL-TIME SALARIES	626,847	630,765	519,057	504,792	461,355	367,882	(136,910)	-27.12%
511500	CERTIFICATION PAY	4,545	5,385	4,275	7,750	7,170	6,550	(1,200)	-15.48%
511700	OVERTIME	96,487	85,264	32,998	35,000	60,000	55,000	20,000	57.14%
511900	PERFORMANCE PAY	8,669	12,252	10,570	7,003	9,218	5,321	(1,682)	-24.02%
511950	INSURANCE REFUSAL REIM		0	1,650	1,620	1,620	0	(1,620)	-100.00%
513000	PART-TIME SALARIES	19,449	6,817	0	17,240	21,335	16,167	(1,073)	-6.22%
	TOTAL PERSONAL SERVICES	755,996	740,483	568,550	573,405	560,698	450,920	(122,485)	-21.36%
EMPLOYEE BENEFITS									
520100	ICMA RETIREMENT CONTR		2,724	2,724	2,724	0	0	(2,724)	-100.00%
520320	FICA	45,323	44,942	34,526	34,320	38,291	28,091	(6,229)	-18.15%
520325	MEDICARE	10,671	10,622	8,180	8,026	8,952	6,570	(1,456)	-18.15%
520330	IMRF	46,659	49,203	41,423	46,941	56,861	46,309	(632)	-1.35%
520375	FRINGE BENEFITS	0	0	0	0	720	2,160	2,160	
520400	HEALTH INSURANCE	75,095	83,957	82,813	87,269	88,715	109,192	21,923	25.12%
520420	HEALTH INSURANCE - RETIREES	3,948	5,073	10,021	14,005	18,125	15,756	1,751	12.50%
520425	LIFE INSURANCE	265	1,516	1,172	1,144	1,194	800	(344)	-30.07%
	TOTAL EMP BENEFITS	181,961	198,039	180,859	194,429	212,858	208,878	14,449	7.43%
CONTRACTUAL SERVICES									
530200	COMMUNICATIONS	9,107	8,248	7,349	8,165	7,700	250	(7,915)	-96.94%
530380	CONSULTING SERVICES	5,697	761	0	1,000	1,000	21,000	20,000	2000.00%
530400	SECRETARIAL SERVICES	0	0	0	0	0	0	0	
530410	IT SUPPORT	2,700	2,700	2,700	2,700	2,500	2,500	(200)	-7.41%
530500	CUSTODIAL SERVICE	5,313	2,650	0	0	0	0	0	
531300	INSPECTIONS	95,186	45,260	12,309	19,600	54,000	0	(19,600)	-100.00%
531310	JULIE PARTICIPATION	404	437	390	475	475	386	(89)	-18.74%
533100	MAINT EQUIPMENT	6,336	5,077	673	2,000	1,000	1,000	(1,000)	-50.00%
533200	MAINT VEHICLE	21,839	18,182	18,278	15,625	12,000	13,750	(1,875)	-12.00%
533400	MAINT TRAFFIC/ST LIGHTS	43,182	53,873	20,949	23,616	22,000	123,204	99,588	421.70%
533550	TREE MAINTENANCE	54,793	73,407	40,664	38,250	38,250	38,250	0	0.00%
533600	MAINT BUILDINGS & GROUNDS	45,868	23,351	15,042	30,570	30,570	32,770	2,200	7.20%
533610	MAINTENANCE OF SIDEWALK	51,265	42,988	38,398	34,500	35,109	40,200	5,700	16.52%
533620	MAINTENANCE STREETS	100,426	255	0	0	0	101,000	101,000	
534100	TRAINING	1,899	937	460	1,670	1,000	2,700	1,030	61.68%
534150	TUITION REIMBURSEMENT	0	0	0	0	0	0	0	
534250	TRAVEL & MEETING	5,812	4,798	478	3,505	2,200	3,240	(265)	-7.56%
534300	DUES & SUBSCRIPTIONS	2,253	2,343	2,262	2,215	2,200	2,345	130	5.87%
534400	MEDICAL & SCREENING	1,511	1,088	346	860	750	1,360	500	58.14%
535300	ADVERTISING/LEGAL NOTICE	2,205	1,246	547	500	750	250	(250)	-50.00%
535350	DUMPING FEES	75,029	109,904	79,466	84,800	60,000	67,000	(17,800)	-20.99%
535400	DAMAGE CLAIMS	266	(7,352)	17,489	16,000	30,000	30,000	14,000	87.50%
535450	STREET LIGHT ELECTRICITY	64,228	57,693	56,741	47,500	50,000	48,000	500	1.05%
	TOTAL CONTRACTUAL SERVICES	595,316	447,846	314,544	333,551	351,504	529,205	195,654	58.66%
COMMODITIES									
540100	OFFICE SUPPLIES/EQUIPMENT	5,355	4,304	2,756	2,500	2,000	2,250	(250)	-10.00%
540200	GAS & OIL	46,791	41,913	30,154	40,000	38,983	43,775	3,775	9.44%
540310	UNIFORMS	6,089	6,042	1,497	5,175	4,500	5,825	650	12.56%
540500	VEHICLE PARTS	16,149	9,455	6,042	8,300	8,000	17,000	8,700	104.82%
540600	OPERATING SUPPLIES/EQUIPMENT	60,611	56,642	31,895	35,739	32,000	45,860	10,121	28.32%
540800	TREES	32,917	24,561	5,707	14,725	8,550	9,475	(5,250)	-35.65%
542100	SNOW & ICE CONTROL	93,849	69,271	50,097	65,665	61,000	62,850	(2,815)	-4.29%
	TOTAL COMMODITIES	261,761	212,188	128,148	172,104	155,033	187,035	14,931	8.68%

**VILLAGE OF RIVER FOREST
FY 2011-2012 BUDGET**

01	GENERAL CORPORATE FUND	FY07-08 AUDITED ACTUAL	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 APPROVED BUDGET	FY 10-11 FULL YEAR PROJECTED	FY 11-12 APPROVED BUDGET	\$CHNG FY10-11 FY11-12	% CHNG FY10-11 FY11-12
CAPITAL IMPROVEMENTS									
551200	STREET IMPROVEMENTS	191,250	0	0	0	0	0	0	
	TOTAL CAPITAL IMPROVEMENTS	191,250	0	0	0	0	0	0	
TRANSFERS									
575013	TRSF TO CAP EQUIP FUND	94,510	0	54,207	103,729	103,729	99,051	(4,678)	-4.51%
	TOTAL OPERATIONS	2,080,794	1,598,556	1,246,308	1,377,218	1,383,822	1,475,089	97,871	7.11%
DIVISION 60-05 - SANITATION									
CONTRACTUAL SERVICES									
535500	COLLECTION & DISPOSAL	841,409	869,371	825,362	828,371	815,523	846,289	17,918	2.16%
	TOTAL CONTRACTUAL SERVICES	841,409	869,371	825,362	828,371	815,523	846,289	17,918	2.16%
COMMODITIES									
540600	OPERATING SUPPLIES	782	2,534	1,278	2,000	2,000	2,000	0	0.00%
540610	YARD WASTE BAGS	0	0	0	0	0	0	0	
540630	REFUSE & BULK ITEM STICKERS	20,941	15,217	0	0	0	0	0	
540640	BRUSH TAGS	0	0	0	0	0	0	0	
540640	UNCOLLECTIBLE ACCT	507	0	0	0	0	0	0	
	TOTAL COMMODITIES	22,230	17,751	1,278	2,000	2,000	2,000	0	0.00%
	TOTAL SANITATION	863,639	887,122	826,640	830,371	817,523	848,289	17,918	2.16%
DIVISION 60-07 - STREET IMPROVEMENT PROJECTS									
CONTRACTUAL SERVICES									
533610	SIDEWALK IMPROVEMENTS	0	0	0	0	0	0	0	
530380	BOND ISSUANCE COSTS	0	0	0	0	0	0	0	
533620	MAINTENANCE OF STREETS	0	174,433	52,658	203,475	228,311	77,700	(125,775)	-61.81%
	TOTAL CONTRACTUAL SERVICES	0	174,433	52,658	203,475	228,311	77,700	(125,775)	-61.81%
CAPITAL IMPROVEMENTS									
551200	STREET IMPROVEMENTS	0	322,469	197,877	55,000	54,925	0	(55,000)	-100.00%
	TOTAL CAPITAL IMPROVEMENTS	0	322,469	197,877	55,000	54,925	0	(55,000)	-100.00%
	TOTAL PW DEPT EXPENSE	2,944,433	2,982,579	2,323,483	2,466,064	2,484,581	2,401,078	(64,986)	-2.64%
	TOTAL EXPENDITURES	11,517,853	11,836,293	11,577,592	12,848,824	12,541,531	13,461,397	612,574	4.77%
	SURPLUS/(DEFICIT)	(483,190)	(1,065,806)	2,408,941	82,103	466,906	40,200	(41,904)	-51.04%

Water & Sewer

BUDGET SNAPSHOT

REVENUES			
FY 2009-2010 ACTUAL	FY 2010-2011 BUDGET	FY 2010-2011 PROJECTED	FY 2011-2012 BUDGET
\$2,235,171	\$2,688,781	\$2,545,060	\$2,929,315

EXPENDITURES			
FY 2009-2010 ACTUAL	FY 2010-2011 BUDGET	FY 2010-2011 PROJECTED	FY 2011-2012 BUDGET
\$ 2,851,975	\$ 3,181,487	\$ 2,943,594	\$ 3,211,823

DEPARTMENT DESCRIPTION

The Water/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 system.

PERSONNEL SUMMARY

	FY 2009-2010 ACTUAL	FY 2010-2011 BUDGET	FY 2011-2012 BUDGET
Sworn Positions			
Public Works Director	1	1	1
Assistant Public Works Director	1	1	0
Public Works Secretary	1	.50	0
Intern	0	0	.50
Building & Zoning Inspectors	2	2	0
Engineering Technician	1	1	1
Custodian	1	1	1
Superintendent	1	1	1
Crew Leader	1	1	1
Maintenance Worker	6	6	6
Water Operator	2	2	2
Utility Billing Clerk	1	1	1
Seasonal Laborers	.50	.50	.75
Engineering Intern	.25	.25	.25
TOTAL PUBLIC WORKS FTEs	18.75	18.25	15.50

Village of River Forest
 Fiscal Year 2011 - 2012 Budget
 Water and Sewer Fund Revenues over (under) Expenses

	FY 2009-2010 Actual	FY 2010-2011 Budget	FY 2010-2011 Projected	FY 2011-2012 Budget	\$ Inc (Dec) 2011 Budget to 2012 Budget	% Inc (Dec) 2011 Budget to 2012 Budget
Operating Revenues	\$ 2,235,171	\$ 2,688,781	\$ 2,545,060	\$ 2,929,315	\$ 240,534	8.21%
Expenses						
Operating Expenses including Depreciation	\$ 2,351,879	\$ 2,850,792	\$ 2,720,199	\$ 2,929,473	\$ 209,274	7.69%
Water and Street Imprvmts (Funded via Bonds/Reserves)	\$ 500,096	\$ 330,695	\$ 223,395	\$ 282,350	\$ 58,955	26.39%
Total Expenses	\$ 2,851,975	\$ 3,181,487	\$ 2,943,594	\$ 3,211,823	\$ 268,229	9.11%
Operating Revenues over Operating Expenditures	\$ (116,708)	\$ (162,011)	\$ (175,139)	\$ (158)		
Total Revenues over Total Expenses	\$ (616,804)	\$ (492,706)	\$ (398,534)	\$ (282,508)		

**VILLAGE OF RIVER FOREST
FISCAL YEAR 2011 - 2012 BUDGET**

02 WATER/SEWER FUND	FY07-08 AUDITED ACTUAL	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 APPROVED BUDGET	FY 10-11 FULL YEAR PROJECTED	FY 11-12 APPROVED BUDGET	\$CHNG FY10/11 FY11/12	% CHNG FY10/11 FY11/12
REVENUES								
CHARGES FOR SERVICES								
422360 PERMIT FEES	37,456	47,322	43,573	51,714	34,000	34,000	(17,714)	-34.25%
433100 WATER SALES	1,932,459	1,966,274	1,939,846	2,289,512	2,163,008	2,347,385	57,873	2.53%
433150 SEWER CHARGE	272,219	228,952	228,151	326,867	320,670	493,030	166,163	50.84%
433160 PENALTIES ON WATER CHARGES	0	0	0	0	13,000	40,000	40,000	
433515 NSF FEES	0	50	0	0	0	0	0	
	<u>2,242,134</u>	<u>2,242,598</u>	<u>2,211,570</u>	<u>2,668,093</u>	<u>2,530,678</u>	<u>2,914,415</u>	<u>246,322</u>	<u>9.23%</u>
INTEREST								
455100 INTEREST EARNED	39,276	(9,946)	16,699	15,188	11,765	10,900	(4,288)	-28.23%
455200 NET GAIN ON INVESTMENT	0	0	762	0	(1,383)	0		
455400 UNREALIZED GAIN/(LOSS)	21,232	2,304	0	0	0	0		
	<u>60,508</u>	<u>(7,642)</u>	<u>17,461</u>	<u>15,188</u>	<u>10,382</u>	<u>10,900</u>	<u>(4,288)</u>	<u>-28.23%</u>
MISCELLANEOUS								
466100 (GAIN) LOSS ON DISP OF ASSETS	0	0	0	0	0	0		
466410 MISCELLANEOUS REVENUE	(12,271)	4,120	998	1,000	1,000	1,000	0	0.00%
466580 SALE OF METERS	10,437	9,143	5,142	4,500	3,000	3,000	(1,500)	-33.33%
	<u>(1,834)</u>	<u>13,263</u>	<u>6,140</u>	<u>5,500</u>	<u>4,000</u>	<u>4,000</u>	<u>(1,500)</u>	<u>-27.27%</u>
TOTAL REVENUE WATER/SEWER FUND	<u>2,300,808</u>	<u>2,248,219</u>	<u>2,235,171</u>	<u>2,688,781</u>	<u>2,545,060</u>	<u>2,929,315</u>	<u>240,534</u>	<u>8.95%</u>
EXPENDITURES								
DIVISION 60-06 - WATER/SEWER OPERATIONS								
PERSONAL SERVICES								
510200 FULL-TIME SALARIES	428,592	469,604	466,482	513,398	465,814	511,324	(2,074)	-0.40%
511500 SPECIALIST PAY	1,955	970	5,050	1,000	120	0	(1,000)	-100.00%
511700 OVERTIME	13,528	16,687	14,347	16,000	16,000	16,000	0	0.00%
511900 PERFORMANCE PAY	6,636	5,711	7,693	5,978	7,918	8,018	2,040	34.13%
511950 INSURANCE REFUSAL REIMB	0	0	45	180	180	180	0	0.00%
513000 PART-TIME SALARIES	28,594	29,424	15,289	13,111	9,900	22,825	9,714	74.09%
TOTAL PERSONAL SERVICES	<u>479,305</u>	<u>522,396</u>	<u>508,906</u>	<u>549,667</u>	<u>499,932</u>	<u>558,347</u>	<u>8,680</u>	<u>1.58%</u>
EMPLOYEE BENEFITS								
520100 ICMA RETIREMENT CONTR	0	2,724	2,724	2,724	0	0	(2,724)	-100.00%
520320 FICA	29,665	33,654	30,774	33,133	30,000	34,737	1,604	4.84%
520325 MEDICARE	7,035	8,011	7,319	7,741	7,030	8,146	405	5.24%
520330 IMRF	30,069	34,262	36,872	38,585	43,368	57,342	18,757	48.61%
520375 FRINGE BENEFITS	0	0	0	0	720	1,920	1,920	
520400 HEALTH INSURANCE	65,427	89,358	105,603	97,131	125,011	137,609	40,478	41.67%
520420 HEALTH INSURANCE - RETIREES	(1,130)	3,718	3,771	4,695	5,407	4,288	(407)	-8.67%
520425 LIFE INSURANCE	169	1,242	1,099	920	1,200	1,006	86	9.35%
TOTAL EMPLOYEE BENEFITS	<u>131,235</u>	<u>172,969</u>	<u>188,162</u>	<u>184,929</u>	<u>212,736</u>	<u>245,048</u>	<u>60,119</u>	<u>32.51%</u>
CONTRACTUAL SERVICES								
530100 ELECTRICITY	45,041	48,381	48,166	45,500	49,000	47,000	1,500	3.30%
530200 COMMUNICATIONS	6,322	5,229	6,055	7,810	7,000	7,200	(610)	-7.81%
530300 AUDITING	10,000	8,000	8,379	9,840	9,499	9,865	25	0.25%
530380 CONSULTING SERVICES	5,392	761	38,749	65,000	45,800	64,000	(1,000)	-1.54%
530385 BOND ISSUANCE COSTS	0	42,530	0	0	0	0	0	
530410 IT SUPPORT	9,317	10,132	8,184	8,600	8,815	16,278	7,678	89.28%
531300 INSPECTIONS	20,150	24,270	17,405	20,225	20,000	21,260	1,035	5.12%
531310 JULIE PARTICIPATION	942	1,021	857	1,100	1,275	901	(199)	-18.09%
532100 BANK FEES	1,495	1,794	4,858	4,470	4,154	4,152	(318)	-7.11%
532200 LIABILITY INSURANCE	25,970	30,622	30,812	32,521	30,821	32,296	(225)	-0.69%
533050 WATER SYSTEM MAINTENANCE	136,542	240,505	181,134	68,500	73,000	60,320	(8,180)	-11.94%
533055 HYDRANT MAINTENANCE	0	0	0	47,400	51,025	30,000	(17,400)	-36.71%
533200 MAINT OF VEHICLES	4,470	613	2,074	5,000	15,000	5,000	0	0.00%
533300 MAINT OFFICE EQUIP	0	0	0	250	0	250	0	0.00%
533600 MAINT OF BLDGS	24,142	14,482	5,298	21,370	20,000	10,370	(11,000)	-51.47%

**VILLAGE OF RIVER FOREST
FISCAL YEAR 2011 - 2012 BUDGET**

02	WATER/SEWER FUND	FY07-08 AUDITED ACTUAL	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 APPROVED BUDGET	FY 10-11 FULL YEAR PROJECTED	FY 11-12 APPROVED BUDGET	\$CHNG FY10/11 FY11/12	% CHNG FY10/11 FY11/12
533620	MAINTENANCE OF STREETS	1,500	490	8,000	10,000	7,901	228,350	218,350	2183.50%
533640	SEWER/CATCH BASIN REPAIR	120,769	254,277	181,110	155,100	100,000	96,625	(58,475)	-37.70%
534100	TRAINING	320	650	125	1,150	500	2,650	1,500	130.43%
534150	TUITION REIMBURSEMENT	0	0	0	0	0	0	0	
534250	TRAVEL & MEETING	667	622	437	1,820	1,200	2,720	900	49.45%
534300	DUES & SUBSCRIPTIONS	505	587	872	990	600	940	(50)	-5.05%
534350	PRINTING	281	1,497	1,727	2,350	1,500	5,257	2,907	123.70%
534400	MEDICAL & SCREENING	269	780	167	600	600	600	0	0.00%
534480	WATER TESTING	7,821	5,745	1,780	2,940	1,500	3,640	700	23.81%
535300	ADVERTISING LEGAL NOTICE	2,408	810	177	500	694	500	0	0.00%
535350	DUMPING FEES	27,002	23,513	19,878	23,000	28,400	23,000	0	0.00%
535400	DAMAGE CLAIMS	87	2,540	445	1,000	8,352	2,500	1,500	150.00%
TOTAL CONTRACTUAL SERVICES		451,412	719,851	566,689	537,036	486,636	675,674	138,638	-71.51%
COMMODITIES									
540100	OFFICE SUPPLIES/EQUIPMENT	247	530	79	1,500	750	1,500	0	0.00%
540200	GAS & OIL	13,320	10,352	9,346	11,000	9,057	10,461	(539)	-4.90%
540310	UNIFORMS	634	1,272	465	1,225	1,350	1,425	200	16.33%
540500	VEHICLE PARTS	6,544	12,446	4,068	7,000	4,500	6,000	(1,000)	-14.29%
540600	OPERATING SUPPLIES/EQUIPMENT	127,404	47,136	30,915	31,200	29,000	56,200	25,000	80.13%
541300	POSTAGE	2,996	3,040	3,525	4,050	4,500	5,596	1,546	38.17%
542200	WATER FROM CHICAGO	783,511	791,774	880,312	1,068,817	1,070,000	1,023,998	(44,819)	-4.19%
TOTAL COMMODITIES		934,656	866,550	928,710	1,124,792	1,119,157	1,105,180	(19,612)	-101.75%
DEPRECIATION/GAIN/LOSS									
550010	DEPRECIATION	161,279	155,266	151,595	158,300	171,190	171,190	12,890	8.14%
550050	GAIN/LOSS ON DISPOSAL	0	9,491	21,496	0	0	0	0	
TOTAL DEPRECIATION/GAIN/LOSS		161,279	164,757	173,091	158,300	171,190	171,190	12,890	-92.47%
CAPITAL OUTLAY									
551100	OVERHEAD SEWER PROJECT	14,750	7,951	40,275	64,500	45,000	56,500	(8,000)	-12.40%
551150	SEWER SYSTEM IMPROVEMENTS	0	0	0	50,000	0	0	(50,000)	-100.00%
551300	WATER SYSTEM IMPROVEMENTS	0	0	354,935	294,375	209,000	170,000	(124,375)	-42.25%
551400	METER REPLACEMENT PROGRAM	0	0	46,450	0	0	0	0	
558910	VEHICLES	0	0	0	0	0	0	0	
558925	EQUIPMENT	0	0	0	0	0	0	0	
559100	STREET IMPROVEMENTS	0	0	0	36,320	18,375	0	(36,320)	-100.00%
TOTAL CAPITAL OUTLAY		14,750	7,951	441,660	445,195	272,375	226,500	(218,695)	-49.12%
DEBT SERVICE/UNCOLLECTIBLE									
560000	UNCOLLECTIBLE ACCT	1,843	0	0	0	0	0	0	
560070	2008B ALT REV - PRINCIPAL	0	0	0	135,000	135,000	135,000	0	0.00%
560071	2008B ALT REV - INTEREST	0	0	44,757	46,568	46,568	43,355	(3,213)	-6.90%
TOTAL DEBT SERVICE		1,843	0	44,757	181,568	181,568	178,355	(3,213)	-1.77%
TRANSFERS									
575013	TRSF TO CAP EQUIP FUND	0	0	0	0	0	51,529	51,529	
TOTAL TRANSFERS		0	0	0	0	0	51,529	51,529	
TOTAL WATER AND SEWER		2,174,480	2,454,474	2,851,975	3,181,487	2,943,594	3,211,823	(21,193)	9.11%
SURPLUS/DEFICIT		126,328	(206,255)	(616,804)	(492,706)	(398,534)	(282,508)	210,198	

Motor Fuel Tax (MFT)

BUDGET SNAPSHOT

REVENUES			
FY 2009-2010 ACTUAL	FY 2010-2011 BUDGET	FY 2010-2011 PROJECTED	FY 2011-2012 BUDGET
\$ 328,096	\$ 322,237	\$359,515	\$298,620

EXPENDITURES			
FY 2009-2010 ACTUAL	FY 2010-2011 BUDGET	FY 2010-2011 PROJECTED	FY 2011-2012 BUDGET
\$ 19,358	\$ 250,050	\$ 180,270	\$ 648,185

FUND BALANCE

April 30, 2010 ACTUAL	April 30, 2011 PROJECTED	April 30, 2012 PROJECTED
\$ 670,455	\$849,700	\$ 500,135

FUND 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:

1. Nineteen (19) cents per gallon
2. Five (5) cents per gallon on diesel fuel

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. The share of MFT fund allotted to the Village is not revenue of River Forest, but rather it is state revenue used by the municipality as the agent of the state.

Permissible uses of MFT 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.

VILLAGE OF RIVER FOREST
FISCAL YEAR 2011 - 2012 BUDGET

03	MOTOR FUEL TAX FUND	FY07-08	FY08-09	FY09-10	FY10-11	FY 10-11	FY 11-12	\$CHNG	% CHNG
		AUDITED	AUDITED	AUDITED	APPROVED	FULL YEAR	APPROVED	FY10/11	FY10/11
		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	FY11/12	FY11/12
REVENUES									
INTEREST									
455100	INTEREST EARNED	29,603	8,547	12,643	18,863	13,811	11,500	(7,363)	-39.03%
455200	NET GAIN/LOSS ON INVESTMENTS	1,389	0	0	0	0	0	0	
455400	UNREALIZED GAIN/LOSS	1,749	4,676	0	0	0	0	0	
455500	RETURN ON PRINCIPAL	(14,103)	0	0	0	0	0	0	
	TOTAL INTEREST	18,638	13,223	12,643	18,863	13,811	11,500	(7,363)	-39.03%
MISCELLANEOUS									
466410	MISC REIMBURSEMENTS	0	0	0	0	0	0	0	
477100	STATE ALLOTMENT	324,823	303,618	315,453	303,374	345,704	287,120	(16,254)	-5.36%
	TOTAL MISCELLANEOUS	324,823	303,618	315,453	303,374	345,704	287,120	(16,254)	-5.36%
	TOTAL REVENUE	343,461	316,841	328,096	322,237	359,515	298,620	(23,617)	-7.33%
EXPENDITURES									
CONTRACTUAL SERVICES									
530390	ENGINEERING FEES	8,045	10,014	0	0	16,179	10,000	10,000	
532100	BANK FEES	0	0	0	50	50	50	0	0.00%
532200	LIABILITY INSURANCE (IRMA)	8,046	10,473	0	10,545	9,993	9,975	(570)	-5.41%
533620	STREET MAINTENANCE	37,978	67,825	0	239,455	154,048	628,160	388,705	162.33%
	TOTAL CONTRACTUAL SERV.	54,069	88,312	0	250,050	180,270	648,185	398,135	159.22%
CAPITAL OUTLAY									
559100	STREET IMPROVEMENT	18,985	0	19,358	0	0	0	0	
	TOTAL CAPITAL OUTLAY	18,985	0	19,358	0	0	0	0	
OTHER FINANCING USES									
575001	TRANSFER TO GENERAL	440,000	0	0	0	0	0	0	
	TOTAL OTHER FINANCING USES	440,000	0	0	0	0	0	0	
	TOTAL EXPENDITURE	513,054	88,312	19,358	250,050	180,270	648,185	398,135	159.22%
	SURPLUS/DEFICIT	(169,593)	228,529	308,738	72,187	179,245	(349,565)	(421,752)	

Debt Service

BUDGET SNAPSHOT

REVENUES			
FY 2009-2010 ACTUAL	FY 2010-2011 BUDGET	FY 2010-2011 PROJECTED	FY 2011-2012 BUDGET
\$ 260,644	\$ 229,144	\$ 219,371	\$ 227,733

EXPENDITURES (INCLUDING TRANSFERS)			
FY 2009-2010 ACTUAL	FY 2010-2011 BUDGET	FY 2010-2011 PROJECTED	FY 2011-2012 BUDGET
\$ 455,926	\$ 480,298	\$ 482,159	\$ 223,066

FUND BALANCE

April 30, 2010 ACTUAL	April 30, 2011 PROJECTED	April 30, 2012 PROJECTED
\$ 338,894	\$ 76,106	\$ 80,773

FUND 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. Principal and Interest expenditures remain fairly flat. Overall, FY 2012 has decreased because a transfer of bond proceeds to the General Fund is not included because the proceeds were fully expended in FY 2011. Revenues are derived from property taxes.

**VILLAGE OF RIVER FOREST
FY 2011-2012 BUDGET**

05 DEBT SERVICE FUND	FY07-08 AUDITED ACTUAL	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 APPROVED BUDGET	FY 10-11 FULL YEAR PROJECTED	FY 11-12 APPROVED BUDGET	\$CHNG FY10/11 FY11/12	% CHNG FY10/11 FY11/12
REVENUES								
TAXES								
411000	PRIOR YR PROP TAXES	90,077	90,352	132,286	105,800	104,239	112,768	6,968 6.59%
411006	CURRENT YEAR PROP TAXES	80,545	69,634	124,193	122,403	114,753	114,925	(7,478) -6.11%
	TOTAL PROPERTY TAXES	<u>170,622</u>	<u>159,986</u>	<u>256,479</u>	<u>228,203</u>	<u>218,992</u>	<u>227,693</u>	<u>(510) -0.22%</u>
INTEREST								
455100	INTEREST EARNED	1,975	4,236	4,130	741	379	40	(701) -94.60%
455300	INTEREST - PROP TAXES	243	65	35	200	0	0	(200) -100.00%
	TOTAL INTEREST	<u>2,218</u>	<u>4,301</u>	<u>4,165</u>	<u>941</u>	<u>379</u>	<u>40</u>	<u>(901) -95.75%</u>
OTHER FINANCING SOURCES								
487090	BOND PROCEEDS	0	1,003,793	0	0			0
								0
								0
	TOTAL REVENUES	<u>172,840</u>	<u>1,168,080</u>	<u>260,644</u>	<u>229,144</u>	<u>219,371</u>	<u>227,733</u>	<u>(1,411) -0.62%</u>
0								
EXPENDITURES								
CONTRACTUAL SERVICES								
532100	BANK FEES	1,020	1,020	885	1,050	885	1,950	900 85.71%
DEBT SERVICE								
560003	03B GO LMT TAX BONDS	134,910	0	0	0			0
560005	05 GO LMT TAX BOND (LIBRARY)	53,613	0	0	0			0
560020	2005 GO BOND PRIN (LIBRARY)	0	35,000	40,000	40,000	40,000	40,000	0 0.00%
560021	2005 GO BOND INT (LIBRARY)	0	2,700	1,593	14,433	14,433	12,913	(1,520) -10.53%
560060	2008A GO BOND PRIN (SIP)	0	135,000	135,000	140,000	140,000	145,000	5,000 3.57%
560061	2008A GO BOND INT (SIP)	0	17,282	27,913	26,353	26,353	23,203	(3,150) -11.95%
	TOTAL DEBT SERVICE	<u>188,523</u>	<u>189,982</u>	<u>204,506</u>	<u>220,786</u>	<u>220,786</u>	<u>221,116</u>	<u>330 0.15%</u>
0								
TRANSFERS								
	TRANSFER TO GENERAL FUND	0	496,902	250,535	258,462	260,488	0	(258,462) -100.00%
	TOTAL EXPENDITURES	<u>189,543</u>	<u>687,904</u>	<u>455,926</u>	<u>480,298</u>	<u>482,159</u>	<u>223,066</u>	<u>(257,232) -53.56%</u>

Village of River Forest
 Fiscal Year 2011 - 2012 Budget
 General Long Term Debt Summary

Tax Levy Year	General Obligation Series 2005	General Obligation Series 2008	Total
2010	52,913	168,203	221,116
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>\$ 369,148</u>	<u>\$ 834,947</u>	<u>\$ 1,204,095</u>

Village of River Forest
 Fiscal Year 2011 - 2012 Budget
 Long Term Debt Schedules

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
2010	40,000	12,913	52,913	2011	6,457	2011	6,457
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>\$ 315,000</u>	<u>\$ 54,148</u>	<u>\$ 369,148</u>		<u>\$ 27,074</u>		<u>\$ 27,074</u>

Village of River Forest
 Fiscal Year 2011 - 2012 Budget
 Long Term Debt Schedules

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
2010	145,000	23,203	168,203	2011	11,602	2011	11,601
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>\$ 760,000</u>	<u>\$ 74,947</u>	<u>\$ 834,947</u>		<u>\$ 37,474</u>		<u>\$ 37,473</u>

Village of River Forest
 Fiscal Year 2011 - 2012 Budget
 Long Term Debt Schedules

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
2010		135,000	42,855	177,855	2011	21,427	2011	21,428
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>\$ 1,220,000</u>	<u>\$ 211,940</u>	<u>\$ 1,431,940</u>	<u>\$ 105,970</u>		<u>\$ 105,970</u>	

Village of River Forest
Fiscal Year 2011 - 2012 Budget
Legal Debt Margin

Assessed Valuation - 2009	\$641,332,879
Legal Debt Limit - 8.625% of Assessed Valuation	\$55,314,961
Amount of Debt Applicable to Limit	<u>\$1,075,000</u>
Legal Debt Margin	<u><u>\$54,239,961</u></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 existing 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 the 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, 1979."

Police Pension

BUDGET SNAPSHOT

CONTRIBUTIONS/INVESTMENT INCOME			
FY 2009-2010 ACTUAL	FY 2010-2011 BUDGET	FY 2010-2011 PROJECTED	FY 2011-2012 BUDGET
\$ 3,142,992	\$ 2,240,835	\$ 2,241,588	\$ 2,252,837

EXPENDITURES (DEDUCTIONS)			
FY 2009-2010 ACTUAL	FY 2010-2011 BUDGET	FY 2010-2011 PROJECTED	FY 2011-2012 BUDGET
\$ 1,234,921	\$ 1,790,593	\$ 1,723,659	\$ 1,825,837

NET ASSETS

April 30, 2010 ACTUAL	April 30, 2011 PROJECTED	April 30, 2012 PROJECTED
\$ 17,267,304	\$ 17,785,233	\$ 18,212,233

FUND DESCRIPTION

The Police Pension Fund is a trust fund that is used to account for the accumulation of resources to pay pension costs. Resources are contributed by police force members at rates fixed by state statute and the Village through an annual property tax levy.

**VILLAGE OF RIVER FOREST
FY 2011-2012 BUDGET**

09 POLICE PENSION FUND	FY07-08 AUDITED ACTUAL	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 APPROVED BUDGET	FY 10-11 FULL YEAR PROJECTED	FY 11-12 APPROVED BUDGET	\$CHNG FY10/11 FY11/12	% CHNG FY10/11 FY11/12
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ADDITIONS

EMPLOYER CONTRIBUTIONS

411100	EMPLOYER CONTRIBUTION	670,893	959,898	1,049,013	1,224,853	1,241,984	1,048,585	(176,268)	-14.39%
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MEMBER CONTRIBUTIONS

466410	MISCELLANEOUS	0	0	14,643				0	
467350	EMPLOYEE CONTRIBUTION	211,849	242,777	217,320	220,096	220,096	233,459	13,363	6.07%
467355	DONATIONS/OTHER	0	0	0	0	170	0	0	

INVESTMENT INCOME

455100	INTEREST EARNED	302,499	52,710	236,247	242,804	344,647	351,540	108,736	44.78%
455150	DIVIDEND INCOME	70,978	751	0	0	0	0	0	
455200	NET APPRECIATION ON INVEST	-393	0	1,625,761	552,997	434,691	619,253	66,256	11.98%
455300	INTEREST-PROPERTY TAXES	0	305	8	85	0	0	(85)	-100.00%
455400	UNREALIZED GAIN/LOSS	364,791	-404,775	0	0	0	0	0	

TOTAL ADDITIONS

		1,620,618	851,666	3,142,992	2,240,835	2,241,588	2,252,837	12,002	0.54%
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DEDUCTIONS

BENEFITS & REFUNDS

526100	PENSIONS PAID	1,362,641	992,368	1,203,367	1,692,018	1,640,102	1,726,207	34,189	2.02%
526150	PENSION REFUND	0	1,640	0	25,000	0	25,000	0	0.00%

TOTAL BENEFITS & REFUNDS

		1,362,641	994,008	1,203,367	1,717,018	1,640,102	1,751,207	34,189	1.99%
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ADMINISTRATION

530300	AUDIT SERVICES	2,300	2,500	2,400	1,565	1,565	1,625	60	3.83%
530350	ACTUARIAL SERVICES	12,363	2,500	2,500	2,750	2,500	2,750	0	0.00%
530360	PAYROLL SERVICES	0	10,125	11,610	15,040	13,610	15,455	415	2.76%
530380	CONSULTING SERVICES	0	0	0	32,000	43,000	32,000	0	0.00%
530420	LEGAL SERVICES	131	50	3,817	10,000	10,000	10,000	0	0.00%
532100	BANK FEES	85	0	746	400	400	400	0	0.00%
534100	TRAINING	0	0	0	3,000	2,000	3,000	0	0.00%
534250	TRAVEL & MEETING	2,277	675	3,599	2,000	3,000	2,000	0	0.00%
534300	DUES & SUBSCRIPTIONS	4,407	3,489	750	4,420	3,757	4,250	(170)	-3.85%
534400	MEDICAL & SCREENING	1,050	0	0	1,600	2,600	1,950	350	21.88%
535300	ADVERTISING/LEGAL NOTICE	20	0	0	200	0	200	0	0.00%
543100	MISC EXPENDITURE	173,369	1,024	6,132	600	1,125	1,000	400	66.67%

TOTAL ADMINISTRATION

		196,002	20,363	31,554	73,575	83,557	74,630	1,055	1.43%
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TOTAL DEDUCTIONS

		1,558,643	1,014,371	1,234,921	1,790,593	1,723,659	1,825,837	35,244	1.97%
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Fire Pension

BUDGET SNAPSHOT

CONTRIBUTIONS/INVESTMENT INCOME			
FY 2009-2010 ACTUAL	FY 2010-2011 BUDGET	FY 2010-2011 PROJECTED	FY 2011-2012 BUDGET
\$ 2,518,202	\$ 1,624,776	\$ 1,433,843	\$ 1,477,026

EXPENDITURES (DEDUCTIONS)			
FY 2009-2010 ACTUAL	FY 2010-2011 BUDGET	FY 2010-2011 PROJECTED	FY 2011-2012 BUDGET
\$ 1,101,801	\$ 1,278,918	\$ 1,133,992	\$ 1,326,140

NET ASSETS

April 30, 2010 ACTUAL	April 30, 2011 PROJECTED	April 30, 2012 PROJECTED
\$ 12,583,523	\$ 12,883,374	\$ 13,034,260

FUND DESCRIPTION

The Fire Pension Fund is a trust fund that is used to account for the accumulation of resources to pay pension costs. Resources are contributed by Fire Department members at rates fixed by state statute and the Village through an annual property tax levy.

**VILLAGE OF RIVER FOREST
FY 2011-2012 BUDGET**

10	FIRE PENSION FUND	FY07-08 AUDITED ACTUAL	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 APPROVED BUDGET	FY 10-11 FULL YEAR PROJECTED	FY 11-12 APPROVED BUDGET	\$CHNG FY10/11 FY11/12	% CHNG FY10/11 FY11/12
ADDITIONS									
CONTRIBUTIONS EMPLOYER									
411100	EMPLOYER CONTRIBUTION	464,547	441,516	662,303	782,619	820,397	660,843	(121,776)	-15.56%
CONTRIBUTIONS EMPLOYEE									
467350	EMPLOYEE CONTRIBUTION	162,594	161,874	165,352	173,350	168,212	181,815	8,465	4.88%
437355	DONATIONS	100	0	0	0	0	0	0	
INVESTMENT INCOME									
455100	INTEREST EARNED	285,990	513,751	227,587	254,053	183,544	238,637	(15,416)	-6.07%
455200	NET CHANGE IN FAIR VALUE	614,359	(2,375,308)	1,462,955	414,604	261,690	395,731	(18,873)	-4.55%
455300	INTEREST - PROP TAXES	621	168	5	150	0	0	(150)	-100.00%
TOTAL ADDITIONS		1,528,211	(1,257,999)	2,518,202	1,624,776	1,433,843	1,477,026	(147,750)	-9.09%
DEDUCTIONS									
BENEFITS & REFUNDS									
526100	PENSIONS PAID	947,108	1,010,093	1,024,848	1,189,443	1,073,794	1,232,899	43,456	3.65%
526150	PENSION REFUND	4,014	2,149	17,919	25,000	0	25,000	0	0.00%
TOTAL BENEFITS & REFUNDS		951,122	1,012,242	1,042,767	1,214,443	1,073,794	1,257,899	43,456	3.58%
ADMINISTRATION									
530300	AUDIT SERVICES	2,300	2,400	2,400	3,165	3,165	3,275	110	3.48%
530350	ACTUARIAL SERVICES	0	2,500	2,500	2,750	2,500	2,750	0	0.00%
530380	CONSULTING SERVICES	43,377	46,466	49,166	48,965	50,400	53,000	4,035	8.24%
530420	LEGAL SERVICES	4,145	313	0	2,500	0	2,500	0	0.00%
532100	BANK FEES	246	244	319	250	250	250	0	0.00%
534100	TRAINING	575	0	0	1,500	500	1,500	0	0.00%
534250	TRAVEL & MEETING	2,434	425	800	1,000	550	1,000	0	0.00%
534300	DUES & SUBSCRIPTIONS	2,145	2,595	3,049	3,185	2,583	2,806	(379)	-11.90%
534400	MEDICAL & SCREENING	81	0	0	500	0	500	0	0.00%
535300	ADVERTISING/LEGAL NOTICE	1,904	40	80	160	100	160	0	0.00%
541300	POSTAGE	0	19	0	100	100	100	0	0.00%
543100	MISC EXPENDITURE	0	400	0	400	50	400	0	0.00%
TOTAL ADMINISTRATION		57,207	55,402	58,314	64,475	60,198	68,241	3,766	5.84%
TOTAL DEDUCTIONS		1,008,329	1,067,644	1,101,081	1,278,918	1,133,992	1,326,140	47,222	3.69%

Capital Equipment Replacement Fund (CERF)

BUDGET SNAPSHOT

REVENUES (INCLUDING TRANSFERS)			
FY 2009-2010 ACTUAL	FY 2010-2011 BUDGET	FY 2010-2011 PROJECTED	FY 2011-2012 BUDGET
\$ 185,816	\$ 380,760	\$ 376,026	\$ 430,450

EXPENDITURES			
FY 2009-2010 ACTUAL	FY 2010-2011 BUDGET	FY 2010-2011 PROJECTED	FY 2011-2012 BUDGET
\$ 235,765	\$ 122,550	\$ 106,808	\$ 463,808

FUND BALANCE

April 30, 2010 ACTUAL	April 30, 2011 PROJECTED	April 30, 2012 PROJECTED
\$ 1,398,063	\$ 1,667,281	\$ 1,633,923

FUND DESCRIPTION

The Capital Equipment Replacement Fund (CERF) is a capital projects fund where departments (Administration, Police, Fire and Water/Sewer) 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. 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.

**VILLAGE OF RIVER FOREST
FY 2011-2012 BUDGET**

13	CAPITAL EQUIP REPLCMNT FUND	FY07-08 AUDITED ACTUAL	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 APPROVED BUDGET	FY 10-11 FULL YEAR PROJECTED	FY 11-12 APPROVED BUDGET	\$CHNG FY10/11 FY11/12	% CHNG FY10/11 FY11/12
REVENUES									
MISCELLANEOUS									
455100	INTEREST EARNED	50,483	49,105	39,613	45,868	41,134	41,625	(4,243)	-9.25%
455200	NET GAIN ON INVESTMENTS	0	(387)	2,640	0	0	0	0	
455400	UNREALIZED GAIN/(LOSS)	13,816	15,531	0	0	0	0	0	
466410	MISC REVENUE	0	32,300	838	0	0	0	0	
	TOTAL MISCELLANEOUS	64,299	96,549	43,091	45,868	41,134	41,625	(4,243)	-9.25%
OTHER FINANCING SOURCES									
477001	TRANS FROM GENERAL FD	250,805	0	142,725	334,892	334,892	337,296	2,404	0.72%
477002	TRANS FROM WATER & SEWER	0	0	0	0	0	51,529	51,529	
	TOTAL OTHER FINANCING SOURCES	250,805	0	142,725	334,892	334,892	388,825	53,933	16.10%
	TOTAL REVENUES	315,104	96,549	185,816	380,760	376,026	430,450	49,690	13.05%
EXPENDITURES									
558600	BANK FEES	5	0	50	50	50	50	0	0.00%
558620	COMPUTER/SOFTWARE	11,382	5,408	5,477	0	0	0	0	
558630	COPIERS	17,954	0	0	0	0	0	0	
558650	WSCDC DEBT SERVICE	28,863	29,599	31,323	0	0	0	0	
558700	POLICE VEHICLES	34,975	4,214	154,671	0	0	138,458	138,458	
558720	POLICE EQUIPMENT	0	0	44,244	0	0	0	0	
558800	FIRE VEHICLES	0	32,812	0	0	0	0	0	
558850	FIRE EQUIPMENT	7,401	18,651	0	56,000	41,058	147,300	91,300	163.04%
558910	PW VEHICLES	0	0	0	40,000	46,500	178,000	138,000	345.00%
558925	PW EQUIPMENT	14,455	0	0	26,500	19,200	(26,500)	(26,500)	-100.00%
	TOTAL EXPENDITURES	115,035	90,684	235,765	122,550	106,808	463,808	####	278.46%

Economic Development Fund

BUDGET SNAPSHOT

REVENUES (INCLUDING TRANSFERS)			
FY 2009-2010 ACTUAL	FY 2010-2011 BUDGET	FY 2010-2011 PROJECTED	FY 2011-2012 BUDGET
\$ -	\$ -	\$ 3,458,745	\$ 115,230

EXPENDITURES			
FY 2009-2010 ACTUAL	FY 2010-2011 BUDGET	FY 2010-2011 PROJECTED	FY 2011-2012 BUDGET
\$ -	\$ -	\$ 693,682	\$ 2,669,329

FUND BALANCE

April 30, 2010 ACTUAL	April 30, 2011 PROJECTED	April 30, 2012 PROJECTED
\$ -	\$ 2,765,063	\$ 210,964

FUND DESCRIPTION

The Economic Development Fund was created in FY2011 to account for previous commitments entered into by the Village from funds originally received through the previous Tax Increment Financing (TIF) District Fund.

**VILLAGE OF RIVER FOREST
FY 2011-2012 BUDGET**

16 ECONOMIC DEVELOPMENT FUND	FY07-08 AUDITED ACTUAL	FY08-09 AUDITED ACTUAL	FY09-10 AUDITED ACTUAL	FY10-11 APPROVED BUDGET	FY 10-11 FULL YEAR PROJECTED	FY 11-12 APPROVED BUDGET	\$CHNG FY10-11 FY11-12	% CHNG FY10-11 FY11-12
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REVENUES

CHARGES FOR SERVICES								
434025	REIMBURSEMENTS FROM VILLAGES	0	0	0	0	27,698	38,608	38,608
INTEREST								
455100	INTEREST EARNED	0	0	0	0	2,000	5,000	5,000
MISCELLANEOUS								
466410	MISCELLANEOUS	0	0	0	0	0	0	0
466615	HARLEM VIADUCT FEDERAL GRANT	0	0	0	0	147,720	71,622	71,622
		0	0	0	0	147,720	71,622	71,622
OTHER FINANCING SOURCES								
477015	TRANSFER FROM PLEDGED TAXES	0	0	0	3,281,327	3,281,327	0	(3,281,327) -100.00%
TOTAL REVENUES		0	0	0	3,281,327	3,458,745	115,230	(3,166,097) -96.49%

EXPENDITURES

CONTRACTUAL SERVICES								
530380	CONSULTING SERVICES	0	0	0	202,650	202,650	133,100	(69,550) -34.32%
530420	LEGAL SERVICES	0	0	0	32,120	32,120	10,000	(22,120) -68.87%
TOTAL CONTRACTUAL SERV		0	0	0	234,770	234,770	143,100	(91,670) -39.05%
CAPITAL OUTLAY								
551200	STREET IMPROVEMENTS	0	0	0	12,946	12,946	65,889	52,943 408.95%
551300	VILLAGE HALL IMPROVEMENT	0	0	0	264,894	264,894	50,000	(214,894) -81.12%
554105	PARK DISTRICT IMPROVEMENTS	0	0	0	97,035	97,035	174,740	77,705 80.08%
554250	LAKE ST CORRIDOR IMPROVEMENT	0	0	0	60,387	60,387	0	(60,387) -100.00%
554300	OTHER IMPROVEMENTS	0	0	0	23,650	23,650	2,235,600	2,211,950 9352.85%
TOTAL CAPITAL OUTLAY		0	0	0	458,912	458,912	2,526,229	2,067,317 450.48%
TOTAL EXPENDITURES		0	0	0	693,682	693,682	2,669,329	1,975,647 284.81%

River Forest Public Library

BUDGET SNAPSHOT

REVENUES			
FY 2009-2010 ACTUAL	FY 2010-2011 BUDGET	FY 2010-2011 PROJECTED	FY 2011-2012 BUDGET
\$ 1,157,564	\$ 1,065,700	\$ 1,065,700	\$ 1,192,000

EXPENDITURES			
FY 2009-2010 ACTUAL	FY 2010-2011 BUDGET	FY 2010-2011 PROJECTED	FY 2011-2012 BUDGET
\$ 974,134	\$ 1,210,483	\$ 1,210,483	\$ 1,192,000

FUND BALANCE

April 30, 2010 ACTUAL	April 30, 2011 PROJECTED	April 30, 2012 PROJECTED
\$ 2,835,928	\$ 2,835,928	\$ 2,835,928

FUND 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 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.

**VILLAGE OF RIVER FOREST
FISCAL YEAR 2011-2012 BUDGET**

PUBLIC LIBRARY FUND	FY07-08	FY08-09	FY09-10	FY10-11	FY 10-11	FY 11-12	\$CHNG	% CHNG
	AUDITED	AUDITED	AUDITED	APPROVED	FULL YEAR	APPROVED	FY10/11	FY10/11
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	FY11/12	FY11/12

REVENUES

TAXES

PROPERTY TAXES	876,961	903,010	1,065,189	970,470	970,470	1,093,810	123,340	12.71%
REPLACEMENT TAXES	12,076	12,671	14,017	11,000	11,000	14,000	3,000	27.27%
TOTAL TAXES	889,037	915,681	1,079,207	981,470	981,470	1,107,810	126,340	12.87%

CHARGES FOR SERVICES

ASK PROGRAM	2,912	3,000	7,500	7,500	7,500	10,197	2,697	35.96%
DVD RENTALS	15,126	14,400	14,414	14,200	14,200	13,000	(1,200)	-8.45%
COPY MACHINE	2,511	2,685	1,878	2,000	2,000	2,000	0	0.00%
	20,549	20,085	23,793	23,700	23,700	25,197	1,497	6.32%

FINES

FINES	21,277	20,057	20,520	22,000	22,000	22,000	0	0.00%
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INTEREST

INTEREST EARNED	24,444	12,349	10,600	14,130	14,130	10,993	(3,137)	-22.20%
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MISCELLANEOUS

GRANTS/DONATIONS	16,259	17,523	15,872	19,800	19,800	21,300	1,500	7.58%
MISCELLANEOUS	6,544	7,130	7,573	4,600	4,600	4,700	100	2.17%
	22,803	24,653	23,445	24,400	24,400	26,000	1,600	6.56%

TOTAL REVENUES

978,110	992,826	1,157,564	1,065,700	1,065,700	1,192,000	126,300	11.85%
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EXPENDITURES

PERSONAL SERVICES

SALARIES	363,219	488,756	514,735	545,000	545,000	558,000	13,000	2.39%
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TOTAL PERSONAL SERVICES

363,219	488,756	514,735	545,000	545,000	558,000	13,000	2.39%
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EMPLOYEE BENEFITS

HEALTH INSURANCE	14,396	20,189	30,416	32,000	32,000	33,000	1,000	3.13%
FICA /MEDICARE	25,755	35,376	39,050	43,000	43,000	40,500	(2,500)	-5.81%
IMRF PENSION	13,319	24,406	27,395	33,500	33,500	42,000	8,500	25.37%

TOTAL EMP BENEFITS

53,470	79,972	96,861	108,500	108,500	115,500	7,000	6.45%
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CONTRACTUAL SERVICES

INSURANCE	17,904	24,776	26,508	27,600	27,600	30,000	2,400	8.70%
AUDITING	5,392	0	4,075	2,200	2,200	3,800	1,600	72.73%
MAINTENANCE - SERVICE	34,802	30,290	26,425	28,000	28,000	27,000	(1,000)	-3.57%
MAINTENANCE - SUPPLY	7,258	5,028	4,584	5,000	5,000	5,000	0	0.00%
UTILITIES	13,295	8,757	8,581	10,500	10,500	9,600	(900)	-8.57%
STAFF TRAINING	1,664	1,274	3,893	4,300	4,300	4,300	0	0.00%
MEMBERSHIP DUES	6,139	7,942	6,873	7,500	7,500	7,500	0	0.00%
LEGAL FEES	257	2,735	4,172	4,000	4,000	4,000	0	0.00%
PROGRAMS	7,585	10,786	13,893	18,800	18,800	20,087	1,287	6.85%
COPIER LEASE & MAINTENANCE	13,958	14,026	9,227	7,800	7,800	8,200	400	5.13%
ASK PROGRAMS	3,860	5,097	6,813	7,500	7,500	10,197	2,697	35.96%
ORNDORFF PROGRAMS	625	500	0	0	0	0	0	
AUTOMATION - INTERNET	2,463	2,945	849	0	0	0	0	
AUTOMATION - MLS	17,324	23,952	27,331	26,500	26,500	24,000	(2,500)	-9.43%
AUTOMATION - SUBSCRIPTION	21,764	30,887	30,452	33,500	33,500	33,500	0	0.00%
TECH SUPPORT SERVICES	7,904	2,345	16,755	18,500	18,500	18,500	0	0.00%
PROFESSIONAL DEVELOPMENT	3,655	8,205	5,918	6,700	6,700	7,400	700	10.45%
PAYROLL SERVICES	4,194	4,600	4,631	3,000	3,000	3,000	0	0.00%

**VILLAGE OF RIVER FOREST
FISCAL YEAR 2011-2012 BUDGET**

PUBLIC LIBRARY FUND	FY07-08	FY08-09	FY09-10	FY10-11	FY 10-11	FY 11-12	\$CHNG	% CHNG
	AUDITED	AUDITED	AUDITED	APPROVED	FULL YEAR	APPROVED	FY10/11	FY10/11
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	FY11/12	FY11/12
PROFESSIONAL SERVICES	68,017	4,427	18	0	0	0	0	
STRATEGIC INITIATIVES	0	0	0	25,000	25,000	25,000	0	0.00%
TOTAL CONTRACTUAL SERVICES	238,060	188,574	200,997	236,400	236,400	241,084	4,684	1.98%
COMMODITIES								
POSTAGE	1,697	1,423	1,942	3,400	3,400	3,400	0	0.00%
TELEPHONE/INTERNET	6,929	4,503	6,900	7,200	7,200	8,600	1,400	19.44%
LIBRARY SUPPLIES	4,610	5,302	6,225	6,300	6,300	6,600	300	4.76%
OFFICE SUPPLIES	4,080	6,134	4,275	5,100	5,100	4,800	(300)	-5.88%
BOOKS	69,752	65,124	71,539	71,800	71,800	68,800	(3,000)	-4.18%
REFERENCE	4,651	1,916	0	0	0	0	0	
AUDIO/VISUALS	32,455	28,012	36,029	37,000	37,000	41,000	4,000	10.81%
PERIODICALS	10,300	7,770	10,284	11,000	11,000	11,000	0	0.00%
MISC EXPENDITURES	3,924	2,939	-343	2,800	2,800	3,800	1,000	35.71%
COPIER SUPPLIES	927	1,051	144	5,600	5,600	5,600	0	0.00%
INTER-LIBRARY EXPENSES	161	-58	-418	500	500	500	0	0.00%
PRINTING	371	637	3,767	3,500	3,500	5,500	2,000	57.14%
TOTAL COMMODITIES	139,856	124,754	140,345	154,200	154,200	159,600	5,400	3.50%
CAPITAL OUTLAY								
FURNITURE & EQUIPMENT	4,286	7,016	7,541	5,800	5,800	5,800	0	0.00%
EQUIPMENT TECHNOLOGY	10,134	17,214	13,655	15,800	15,800	17,500	1,700	10.76%
BUILDING IMPROVEMENTS	0	0	0	144,783	144,783	94,516	(50,267)	
TOTAL CAPITAL OUTLAY	14,420	24,229	21,196	166,383	166,383	117,816	(48,567)	-29.19%
TOTAL EXPENDITURES	809,025	906,285	974,134	1,210,483	1,210,483	1,192,000	(18,483)	-1.53%
SURPLUS/DEFICIT	169,085	86,541	183,430	-144,783	-144,783	0		



CAPITAL IMPROVEMENT PROGRAM

Introduction

The Capital Improvement Program (CIP) is a multiyear planning instrument used to identify necessary capital purchases and improvements and to coordinate the financing and timing of these improvements. This is the first year a long-range CIP has been prepared and presented as part of the budget document. The CIP includes this narrative along with the following schedules:

Assets by Fund,
Assets by Department,
Detailed Asset List by Replacement Year.

Fiscal Year 2012 improvements are incorporated into the annual budget. Capital budget amounts lapse at the end of the fiscal; however, they may be rebudgeted in a subsequent fiscal year until the completion of the project. The annual budget authorizes and provides the basis for control of expenditures. Projects are scheduled in the CIP based on information currently available. In future year actual capital budgets may vary from those included in the current CIP due to changing priorities or available funding sources. The CIP includes vehicles and equipment, land, building improvements, and water, sewer and street improvements.

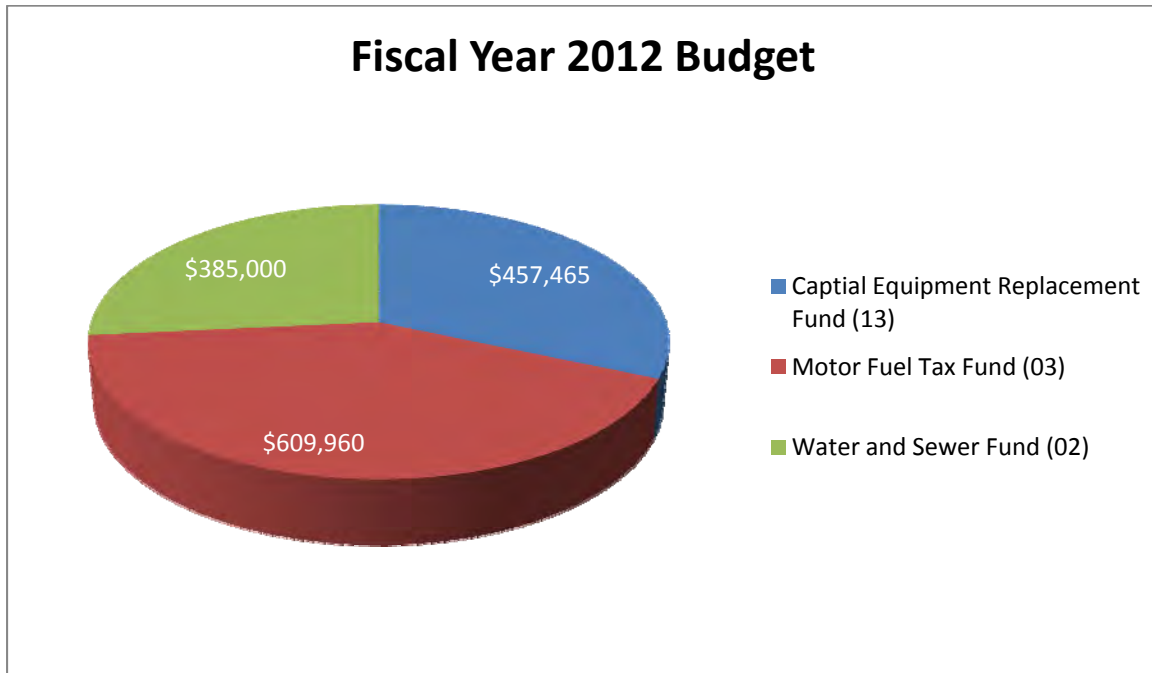
Fiscal Year 2012 Program Highlights

The Fiscal Year 2012 budget includes \$1,452,425 in capital improvements.

Category	FY 2012 Budget
Equipment	\$ 147,000
Vehicles	\$ 310,465
Street Improvements	\$ 609,960
Water Improvements	\$ 170,000
Sewer Improvements	\$ 215,000
	<u>\$ 1,452,425</u>

Equipment includes \$110,000 for 20 Self-contained Breathing Apparatus (SCBA) for the Fire Department. Vehicles include the replacement of four police vehicles and a large dump truck (\$140,000) and a pickup truck for the Public Works Department. Street and sewer improvements include the expanded Street Improvement Program recently discussed with the Board. Water Improvements includes the replacement of the Monroe Avenue water main from Iowa to Augusta. This water main has had numerous breaks in recent years.

Capital Improvement Program by Funding Sources



Each year the CIP will be updated to incorporate new capital projects. As part of the Fiscal Year 2013 Budget, the CIP will be expanded to include long-range water and sewer system improvements. A budget allocation for a water and sewer rate study is included in the FY 2012 Water and Sewer Fund Budget. As part of this study, water and sewer system assets will be identified and a long-range improvement plan will be developed.

Village of River Forest

Capital Improvement Program

Assets List by Fund

Exp Fund	Description	Department	Estimated Life	vehicle number	Replacement Cost	Replacement Month/Year	Replacement FY
13	Microsoft Software Licenses	Administration	5		\$15,750.00	10/2012	2013
	Digital Copier	Administration	6		\$20,700.00	09/2013	2014
	MSA Air Compressor	Fire	11		\$22,000.00	10/2011	2012
	SCBA (20)	Fire	10		\$110,000.00	10/2011	2012
	Hurst ExtricationTools	Fire	10		\$15,000.00	10/2011	2012
	MSA Thermal Imag. Cam	Fire	5.5		\$10,000.00	02/2013	2013
	Fire Chief Vehicle	Fire	5.5	200	\$27,800.00	04/2013	2013
	Fire Pumper	Fire	20	226	\$450,000.00	10/2012	2013
	Fire Command Vehicle	Fire	7	225	\$34,000.00	10/2013	2014
	ALS Defibrillator	Fire	8		\$25,000.00	04/2015	2015
	Ambulance	Fire	8	214	\$136,000.00	10/2014	2015
	Deputy Fire Chief Vehicle	Fire	6	201	\$22,900.00	03/2017	2017
	Fire Pumper	Fire	20	222	\$550,000.00	10/2021	2022
	Aerial Tower Truck- Shared	Fire	20	631	\$450,000.00	10/2021	2022
	Patrol Vehicle	Police	5	2	\$34,000.00	11/2011	2012
	Police Vehicle 12	Police	5.5	12	\$36,203.00	04/2012	2012
	Patrol Vehicle	Police	2.8	5	\$34,000.00	04/2012	2012
	Police Vehicle 13	Police	5.5	13	\$34,255.00	04/2012	2012
	Speed Monitor Trailer	Police	8		\$14,400.00	10/2012	2013
	Patrol Vehicle	Police	3	3	\$35,020.00	06/2012	2013
	Evidence Tech Vehicle	Police	3	4	\$45,663.00	09/2012	2013
	Patrol Vehicle	Police	4	1	\$36,071.00	06/2013	2014
	Patrol Vehicle	Police	4	6	\$36,071.00	06/2013	2014
	Police Chief Vehicle	Police	7	17	\$23,313.00	10/2013	2014
	Live Scan System	Police	7.5		\$25,000.00	04/2014	2014
	CSO Vehicle	Police	7	10	\$22,500.00	10/2014	2015
	Car Camera System	Police	6		\$38,000.00	04/2015	2015
	License Plate Reader System	Police	5		\$39,195.00	02/2015	2015
	Overweight Truck Scale	Police	10		\$16,600.00	10/2016	2017

Village of River Forest

Capital Improvement Program

Assets List by Fund

Exp Fund	Description	Department	Estimated Life	vehicle number	Replacement Cost	Replacement Month/Year	Replacement FY
	Crime Prevention Vehicle	Police		9			9999
	Police Vehicle	Police		8			9999
	Crime Prevention Vehicle	Police		7			9999
	Dump Truck	Public Works	14	41	\$140,000.00	09/2011	2012
	PW Pick Up Truck	Public Works	8	47	\$32,007.00	10/2011	2012
	Fuel Pumps (2) and Fuel Manage	Public Works	15		\$21,535.00	10/2012	2013
	Garage Roof	Public Works	25		\$144,110.00	10/2012	2013
	Garage Pavement Improvements	Public Works	20		\$23,600.00	10/2012	2013
	End Loader	Public Works	21	45	\$132,500.00	10/2013	2014
	Brush Chipper	Public Works	14		\$49,060.00	10/2013	2014
	Stainless Steel Vbox Spreader	Public Works	15	32	\$12,287.00	10/2013	2014
	Dump Truck	Public Works	15	31	\$99,028.00	10/2014	2015
	Street Sweeper	Public Works	12	34	\$161,476.00	12/2014	2015
	Skid Steer Loader w/ Implement	Public Works	15		\$39,415.00	10/2014	2015
	Dump with Attachments	Public Works	15	40	\$101,680.00	10/2015	2016
	Stump Grinder	Public Works	17		\$39,530.00	10/2016	2017
	Brush Chipper (1400 model)	Public Works	14		\$47,200.00	10/2016	2017
	Engineering Pickup Truck	Public Works	10	62	\$16,819.00	12/2016	2017
	Small Dump Truck	Public Works	10	33	\$42,480.00	10/2016	2017
	Dump Truck	Public Works	15	30	\$104,333.00	10/2016	2017
	Dump Truck	Public Works	15	32	\$124,722.00	10/2018	2019
	Aerial Bucket Truck	Public Works	17	46	\$147,500.00	10/2019	2020
	Underground Storage Tanks	Public Works	30		\$140,680.00	10/2019	2020
	PW Garage Boiler Improvements	Public Works	30		\$65,985.00	10/2020	2021
	Stainless Steel V-Box Salt Spr	Public Works	15	41	\$20,914.00	10/2021	2022
	Sewer Vac Truck	Public Works	15	65	\$318,363.00	12/2021	2022
	Asphalt patching kettle/traile	Public Works	15		\$23,370.00	01/2022	2023
	Dump with Plow	Public Works	12	42	\$59,800.00	01/2023	2023
	Dump Truck	Public Works	12	41	\$182,000.00	01/2024	2024
	Emergency Warning Siren	Public Works	30		\$39,375.00	10/2040	2041
					\$4,689,210.00		

Village of River Forest

Capital Improvement Program

Assets List by Fund

Exp Fund	Description	Department	Estimated Life	vehicle number	Replacement Cost	Replacement Month/Year	Replacement FY
03							
	Monroe- Chicago to Augusta	Public Works	20		\$40,000.00	05/2011	2012
	Iowa- Forest to Thatcher	Public Works	10		\$18,000.00	05/2011	2012
	Lemoyne- Lathrop to Park	Public Works	20		\$62,300.00	05/2011	2012
	William- Chicago to Augusta	Public Works	0		\$40,000.00	05/2011	2012
	Vine- Forest to Keystone	Public Works	5		\$2,700.00	05/2011	2012
	Ashland- Division to Greenfiel	Public Works	20		\$95,000.00	05/2011	2012
	Hawthorne- Keystone to Frankli	Public Works	5		\$12,200.00	05/2011	2012
	Bonnie Brae- Chicago to August	Public Works	20		\$75,000.00	05/2011	2012
	Thatcher - Madison to Hawth	Public Works	20		\$73,260.00	05/2011	2012
	Thomas-Monroe to Keystone	Public Works	10		\$95,000.00	05/2011	2012
	William- Greenfield to North	Public Works	20		\$90,000.00	05/2011	2012
	Linden- thatcher to Keystone	Public Works	5		\$6,500.00	05/2011	2012
	Monroe- Division to North	Public Works	20		\$180,000.00	05/2012	2013
	Ashland- Washington to Hawthor	Public Works	20		\$75,000.00	05/2012	2013
	Ashland-Madison to Washington	Public Works	20		\$75,000.00	05/2012	2013
	Jackson-Division to Berkshire	Public Works	5		\$6,000.00	05/2012	2013
	Park-Chicago to Augusta	Public Works	20		\$75,000.00	05/2012	2013
	Berkshire-Lathrop to William	Public Works	5		\$12,300.00	05/2012	2013
	Iowa-Harlem to Dead End	Public Works	10		\$125,000.00	05/2012	2013
	William-Division to Greenfield	Public Works	5		\$12,500.00		2013
	Wash- Lathrop to Des Pla river	Public Works	20		\$150,000.00	05/2013	2014
	Jackson-Greenfield to North	Public Works	20		\$92,000.00	05/2013	2014
	Clinton-Lemoyne to North	Public Works	20		\$40,000.00	05/2013	2014
	Ashland - Greenfield to North	Public Works	20		\$95,000.00	05/2013	2014
	Forest- Madison to Washington	Public Works	20		\$82,000.00	05/2013	2014
	Clinton- Central to Lake	Public Works	10		\$14,000.00	05/2013	2014
	Franklin-Greenfield to North	Public Works	25		\$95,000.00	05/2014	2015
	Franklin-Division toGreenfiel	Public Works	20		\$95,000.00	05/2014	2015
					\$1,833,760.00		
02							
	Bonnie Brae- Chicago to August	Public Works	20		\$35,000.00	05/2011	2012

Village of River Forest

Capital Improvement Program

Assets List by Fund

Exp Fund	Description	Department	Estimated Life	vehicle number	Replacement Cost	Replacement Month/Year	Replacement FY
	Monroe-Chicago to Augusta	Public Works	20		\$30,000.00	05/2011	2012
	William- Chicago to Augusta	Public Works	20		\$30,000.00	05/2011	2012
	Lemoynes- Lathrop to Park	Public Works	20		\$50,000.00	05/2011	2012
	William- Greenfield to North	Public Works	20		\$35,000.00	05/2011	2012
	Ashland- Division to Greenfield	Public Works	20		\$35,000.00	05/2011	2012
	Monroe-Iowa to Augusta	Public Works	50		\$170,000.00	05/2011	2012
	Ashland- Washington to Hawthorn	Public Works	20		\$35,000.00	05/2012	2013
	Monroe- Division to North	Public Works	20		\$70,000.00	05/2012	2013
	Park-Chicago to Augusta	Public Works	20		\$35,000.00	05/2012	2013
	Ashland-Madison to Washington	Public Works	20		\$35,000.00	05/2012	2013
	Jackson-Greenfield to North	Public Works	20		\$40,000.00	05/2013	2014
	Forest- Madison to Washington	Public Works	20		\$35,000.00	05/2013	2014
	Clinton-Lemoynes to North	Public Works	20		\$20,000.00	05/2013	2014
	Ashland - Greenfield to North	Public Works	20		\$35,000.00	05/2013	2014
	Franklin-Division to Greenfield	Public Works	20		\$35,000.00	05/2014	2015
	Franklin-Greenfield to North	Public Works	25		\$70,000.00	05/2014	2015
					\$795,000.00		
	Ambulance	Fire	0	224			9999
	Fire Vehicle 298	Fire	0	298			9999
	Police Vehicle	Police	0	11			9999
	Police Vehicle 16	Police	0	16			9999
	Patrol Vehicle 14	Police	0	14			9999
	Police Vehicle 15	Police	0	15			9999
					\$7,317,970.00		

Village of River Forest Capital Improvement Program Assets List by Department

Description	Exp Fund	Department	Estimated Life	Vehicle Number	Replacement Cost	Replacement Month/Year	Replacement FY
Microsoft Software Licenses	13	Administration	5		\$15,750.00	10/2012	2013
Digital Copier	13	Administration	6		\$20,700.00	09/2013	2014
					\$36,450.00		
MSA Air Compressor	13	Fire	11		\$22,000.00	10/2011	2012
SCBA (20)	13	Fire	10		\$110,000.00	10/2011	2012
Hurst ExtricationTools	13	Fire	10		\$15,000.00	10/2011	2012
Fire Pumper	13	Fire	20	226	\$450,000.00	10/2012	2013
MSA Thermal Imag. Cam	13	Fire	5.5		\$10,000.00	02/2013	2013
Fire Chief Vehicle	13	Fire	5.5	200	\$27,800.00	04/2013	2013
Fire Command Vehicle	13	Fire	7	225	\$34,000.00	10/2013	2014
Ambulance	13	Fire	8	214	\$136,000.00	10/2014	2015
ALS Defibrillator	13	Fire	8		\$25,000.00	04/2015	2015
Deputy Fire Chief Vehicle	13	Fire	6	201	\$22,900.00	03/2017	2017
Fire Pumper	13	Fire	20	222	\$550,000.00	10/2021	2022
Aerial Tower Truck- Shared	13	Fire	20	631	\$450,000.00	10/2021	2022
Fire Vehicle 298		Fire	0	298			9999
Ambulance		Fire	0	224			9999
					\$1,852,700.00		
Patrol Vehicle	13	Police	5	2	\$34,000.00	11/2011	2012
Patrol Vehicle	13	Police	2.8	5	\$34,000.00	04/2012	2012
Police Vehicle 12	13	Police	5.5	12	\$36,203.00	04/2012	2012
Police Vehicle 13	13	Police	5.5	13	\$34,255.00	04/2012	2012
Patrol Vehicle	13	Police	3	3	\$35,020.00	06/2012	2013
Evidence Tech Vehicle	13	Police	3	4	\$45,663.00	09/2012	2013
Speed Monitor Trailer	13	Police	8		\$14,400.00	10/2012	2013
Live Scan System	13	Police	7.5		\$25,000.00	04/2014	2014
Police Chief Vehicle	13	Police	7	17	\$23,313.00	10/2013	2014

Village of River Forest Capital Improvement Program Assets List by Department

Description	Exp Fund	Department	Estimated Life	Vehicle Number	Replacement Cost	Replacement Month/Year	Replacement FY
Patrol Vehicle	13	Police	4	6	\$36,071.00	06/2013	2014
Patrol Vehicle	13	Police	4	1	\$36,071.00	06/2013	2014
License Plate Reader System	13	Police	5		\$39,195.00	02/2015	2015
Car Camera System	13	Police	6		\$38,000.00	04/2015	2015
CSO Vehicle	13	Police	7	10	\$22,500.00	10/2014	2015
Overweight Truck Scale	13	Police	10		\$16,600.00	10/2016	2017
Police Vehicle 16		Police	0	16			9999
Police Vehicle	13	Police		8			9999
Crime Prevention Vehicle	13	Police		9			9999
Police Vehicle		Police	0	11			9999
Patrol Vehicle 14		Police	0	14			9999
Police Vehicle 15		Police	0	15			9999
Crime Prevention Vehicle	13	Police		7			9999
					\$470,291.00		
Thatcher - Madison to Hawth	03	Public Works	20		\$73,260.00	05/2011	2012
Monroe-Iowa to Augusta	02	Public Works	50		\$170,000.00	05/2011	2012
PW Pick Up Truck	13	Public Works	8	47	\$32,007.00	10/2011	2012
Dump Truck	13	Public Works	14	41	\$140,000.00	09/2011	2012
William- Chicago to Augusta	03	Public Works	0		\$40,000.00	05/2011	2012
Bonnie Brae- Chicago to August	02	Public Works	20		\$35,000.00	05/2011	2012
Ashland- Division to Greenfield	02	Public Works	20		\$35,000.00	05/2011	2012
Lemoyne- Lathrop to Park	03	Public Works	20		\$62,300.00	05/2011	2012
Iowa- Forest to Thatcher	03	Public Works	10		\$18,000.00	05/2011	2012
Bonnie Brae- Chicago to August	03	Public Works	20		\$75,000.00	05/2011	2012
Monroe-Chicago to Augusta	02	Public Works	20		\$30,000.00	05/2011	2012
William- Greenfield to North	03	Public Works	20		\$90,000.00	05/2011	2012
Linden- thatcher to Keystone	03	Public Works	5		\$6,500.00	05/2011	2012
Vine- Forest to Keystone	03	Public Works	5		\$2,700.00	05/2011	2012
Thomas-Monroe to Keystone	03	Public Works	10		\$95,000.00	05/2011	2012
William- Greenfield to North	02	Public Works	20		\$35,000.00	05/2011	2012

Village of River Forest Capital Improvement Program Assets List by Department

Description	Exp Fund	Department	Estimated Life	Vehicle Number	Replacement Cost	Replacement Month/Year	Replacement FY
Hawthorne- Keystone to Frankli	03	Public Works	5		\$12,200.00	05/2011	2012
Ashland- Division to Greenfiel	03	Public Works	20		\$95,000.00	05/2011	2012
William- Chicago to Augusta	02	Public Works	20		\$30,000.00	05/2011	2012
Lemoyne- Lathrop to Park	02	Public Works	20		\$50,000.00	05/2011	2012
Monroe- Chicago to Augusta	03	Public Works	20		\$40,000.00	05/2011	2012
Ashland- Washington to Hawthor	03	Public Works	20		\$75,000.00	05/2012	2013
Monroe- Division to North	03	Public Works	20		\$180,000.00	05/2012	2013
Park-Chicago to Augusta	03	Public Works	20		\$75,000.00	05/2012	2013
Ashland-Madison to Washington	03	Public Works	20		\$75,000.00	05/2012	2013
Ashland-Madison to Washington	02	Public Works	20		\$35,000.00	05/2012	2013
Fuel Pumps (2) and Fuel Manage	13	Public Works	15		\$21,535.00	10/2012	2013
Garage Pavement Improvements	13	Public Works	20		\$23,600.00	10/2012	2013
Garage Roof	13	Public Works	25		\$144,110.00	10/2012	2013
Iowa-Harlem to Dead End	03	Public Works	10		\$125,000.00	05/2012	2013
Jackson-Division to Berkshire	03	Public Works	5		\$6,000.00	05/2012	2013
Park-Chicago to Augusta	02	Public Works	20		\$35,000.00	05/2012	2013
Berkshire-Lathrop to William	03	Public Works	5		\$12,300.00	05/2012	2013
Ashland- Washington to Hawthor	02	Public Works	20		\$35,000.00	05/2012	2013
Monroe- Division to North	02	Public Works	20		\$70,000.00	05/2012	2013
William-Division to Greenfield	03	Public Works	5		\$12,500.00		2013
Ashland - Greenfield to North	02	Public Works	20		\$35,000.00	05/2013	2014
Jackson-Greenfield to North	02	Public Works	20		\$40,000.00	05/2013	2014
Stainless Steel Vbox Spreader	13	Public Works	15	32	\$12,287.00	10/2013	2014
Clinton-Lemoyne to North	02	Public Works	20		\$20,000.00	05/2013	2014
Ashland - Greenfield to North	03	Public Works	20		\$95,000.00	05/2013	2014
Wash- Lathrop to Des Pla river	03	Public Works	20		\$150,000.00	05/2013	2014
Forest- Madison to Washington	02	Public Works	20		\$35,000.00	05/2013	2014
Jackson-Greenfield to North	03	Public Works	20		\$92,000.00	05/2013	2014
Brush Chipper	13	Public Works	14		\$49,060.00	10/2013	2014
Clinton-Lemoyne to North	03	Public Works	20		\$40,000.00	05/2013	2014
End Loader	13	Public Works	21	45	\$132,500.00	10/2013	2014

Village of River Forest Capital Improvement Program Assets List by Department

Description	Exp Fund	Department	Estimated Life	Vehicle Number	Replacement Cost	Replacement Month/Year	Replacement FY
Forest- Madison to Washington	03	Public Works	20		\$82,000.00	05/2013	2014
Clinton- Central to Lake	03	Public Works	10		\$14,000.00	05/2013	2014
Street Sweeper	13	Public Works	12	34	\$161,476.00	12/2014	2015
Skid Steer Loader w/ Implement	13	Public Works	15		\$39,415.00	10/2014	2015
Franklin-Division toGreenfiel	03	Public Works	20		\$95,000.00	05/2014	2015
Dump Truck	13	Public Works	15	31	\$99,028.00	10/2014	2015
Franklin-Division toGreenfiel	02	Public Works	20		\$35,000.00	05/2014	2015
Franklin-Greenfield to North	03	Public Works	25		\$95,000.00	05/2014	2015
Franklin-Greenfield to North	02	Public Works	25		\$70,000.00	05/2014	2015
Dump with Attachments	13	Public Works	15	40	\$101,680.00	10/2015	2016
Small Dump Truck	13	Public Works	10	33	\$42,480.00	10/2016	2017
Stump Grinder	13	Public Works	17		\$39,530.00	10/2016	2017
Engineering Pickup Truck	13	Public Works	10	62	\$16,819.00	12/2016	2017
Brush Chipper (1400 model)	13	Public Works	14		\$47,200.00	10/2016	2017
Dump Truck	13	Public Works	15	30	\$104,333.00	10/2016	2017
Dump Truck	13	Public Works	15	32	\$124,722.00	10/2018	2019
Aerial Bucket Truck	13	Public Works	17	46	\$147,500.00	10/2019	2020
Underground Storage Tanks	13	Public Works	30		\$140,680.00	10/2019	2020
PW Garage Boiler Improvements	13	Public Works	30		\$65,985.00	10/2020	2021
Stainless Steel V-Box Salt Spr	13	Public Works	15	41	\$20,914.00	10/2021	2022
Sewer Vac Truck	13	Public Works	15	65	\$318,363.00	12/2021	2022
Dump with Plow	13	Public Works	12	42	\$59,800.00	01/2023	2023
Asphalt patching kettle/traile	13	Public Works	15		\$23,370.00	01/2022	2023
Dump Truck	13	Public Works	12	41	\$182,000.00	01/2024	2024
Emergency Warning Siren	13	Public Works	30		\$39,375.00	10/2040	2041
					\$4,958,529.00		
					\$7,317,970.00		

9999: Vehicle Not Puchased New

Village of River Forest

Capital Improvement Program

Detailed Asset Report by Replacement Year

Description	Category	Department	veh #	Date Purchasd	Asset Year	Make/Model/Description	Original Cost	Expcd Life	Act Life	Replcmnt Mnth/Yr	Replcmnt Cost	Contrib Fund	Exp Fund
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2012

MSA Air Compressor	Equipment	Fire		11/1/2000	2000	MSA Air Compressor	\$17,200.00	8	11	10/2011	\$22,000.00	01	13
SCBA (20)	Equipment	Fire		11/1/2001	2001	MSA Self-Contained Breathing Apparatus	\$71,200.00	10	10	10/2011	\$110,000.00	01	13
Hurst ExtricationTools	Equipment	Fire		4/1/2002	2002	Hurst Extrication Tools	\$12,000.00	6	10	10/2011	\$15,000.00	01	13
Police Vehicle 12	Vehicles	Police	12	11/1/2006	2006	Dodge Charger	\$20,047.00	6	5.5	04/2012	\$36,203.00	01	13
Patrol Vehicle	Vehicles	Police	2	11/1/2006	2006	Ford Crown Vic	\$20,648.00	3	5	11/2011	\$34,000.00	01	13
Patrol Vehicle	Vehicles	Police	5	6/15/2009	2009	Ford Crown Vic	\$33,860.00	3	2.8	04/2012	\$34,000.00	01	13
Police Vehicle 13	Vehicles	Police	13	11/1/2006	2006	Dodge Durango	\$22,397.00	6	5.5	04/2012	\$34,255.00	01	13
Bonnie Brae-Chicago to August	Sewer Improvements	Public Works				Curb/Gutter		20	20	05/2011	\$35,000.00	02	02
Thomas-Monroe to Keystone	Street Improvements	Public Works				rehabilitation		10	10	05/2011	\$95,000.00	03	03
William-Greenfield to North	Street Improvements	Public Works				resurfacing		20	20	05/2011	\$90,000.00	03	03
Bonnie Brae-Chicago to August	Street Improvements	Public Works				resurfacing		20	20	05/2011	\$75,000.00	03	03
Ashland- Division to Greenfield	Street Improvements	Public Works				resurfacing		20	20	05/2011	\$95,000.00	03	03
Linden- thatcher to Keystone	Street Improvements	Public Works				Microsurfacing		5	5	05/2011	\$6,500.00	03	03
Vine- Forest to Keystone	Street Improvements	Public Works				Microsurfacing		5	5	05/2011	\$2,700.00	03	03

9999: Vehicle Not Replaced

Village of River Forest

Capital Improvement Program

Detailed Asset Report by Replacement Year

Description	Category	Department	veh #	Date Purchasd	Asset Year	Make/Model/Description	Original Cost	Expctd Life	Act Life	Replcmnt Mnth/Yr	Replcmnt Cost	Contrib Fund	Exp Fund
Hawthorne-Keystone to Frankl	Street Improvements	Public Works				Microsurfacing		5	5	05/2011	\$12,200.00	03	03
Monroe-Chicago to Augusta	Street Improvements	Public Works				resurfacing- included in Lemoyne project		20	20	05/2011	\$40,000.00	03	03
William-Greenfield to North	Sewer Improvements	Public Works				Curb/Gutter		20	20	05/2011	\$35,000.00	02	02
Thatcher - Madison to Hawth	Street Improvements	Public Works				Resurfacing (LAPP)		20	20	05/2011	\$73,260.00	03	03
Dump Truck	Vehicles	Public Works	41	10/1/1997	1998	International Dump Truck	\$62,000.00	12	14	09/2011	\$140,000.00	01	13
PW Pick Up Truck	Vehicles	Public Works	47	11/1/2003	2003	Chevy Pickup	\$28,159.00	8	8	10/2011	\$32,007.00	01	13
Monroe-Iowa to Augusta	Water Improvements	Public Works				Watermain Replacement		50	50	05/2011	\$170,000.00	02	02
William- Chicago to Augusta	Street Improvements	Public Works						20	0	05/2011	\$40,000.00	03	03
Lemoyne-Lathrop to Park	Street Improvements	Public Works						20	20	05/2011	\$62,300.00	03	03
Iowa- Forest to Thatcher	Street Improvements	Public Works				Rehabilitation		10	10	05/2011	\$18,000.00	03	03
Lemoyne-Lathrop to Park	Sewer Improvements	Public Works				Curb/Gutter		20	20	05/2011	\$50,000.00	02	02
Monroe-Chicago to Augusta	Sewer Improvements	Public Works				Curb/Gutter	\$0.00	20	20	05/2011	\$30,000.00	02	02
Ashland- Division to Greenfiel	Sewer Improvements	Public Works				Curb/Gutter		20	20	05/2011	\$35,000.00	02	02
William- Chicago to Augusta	Sewer Improvements	Public Works				Curb/Gutter		20	20	05/2011	\$30,000.00	02	02
							\$287,511.00				\$1,452,425.00		

2013

9999: Vehicle Not Replaced

Village of River Forest

Capital Improvement Program

Detailed Asset Report by Replacement Year

Description	Category	Department	veh #	Date Purchasd	Asset Year	Make/Model/Description	Original Cost	Expcld Life	Act Life	Replcmnt Mnth/Yr	Replcmnt Cost	Contrib Fund	Exp Fund
Microsoft Software Licenses	Equipment	Administration		11/1/2003	2003	Microsoft Software Licenses	\$15,750.00	5	5	10/2012	\$15,750.00	01	13
Fire Pumper	Vehicles	Fire	226	11/1/1992	1992	Darley Pumper	\$210,000.00	20	20	10/2012	\$450,000.00	01	13
Fire Chief Vehicle	Vehicles	Fire	200	11/1/2007	2007	Ford Crown Vic	\$23,145.00	6	5.5	04/2013	\$27,800.00	01	13
MSA Thermal Imag. Cam	Equipment	Fire		9/1/2007	2007	MSA Thermal Imaging Camera	\$10,000.00	10	5.5	02/2013	\$10,000.00	01	13
Evidence Tech Vehicle	Vehicles	Police	4	9/25/2009	2009	Chevy Tahoe	\$41,663.00	3	3	09/2012	\$45,663.00	01	13
Speed Monitor Trailer	Equipment	Police		11/1/2004	2004	Speed Monitor Trailer	\$12,000.00	8	8	10/2012	\$14,400.00	01	13
Patrol Vehicle	Vehicles	Police	3	6/15/2009	2009	Ford Crown Vic	\$33,860.00	3	3	06/2012	\$35,020.00	01	13
William-Division to Greenfield	Street Improvements	Public Works				Microsurfacing		5	5		\$12,500.00	03	03
Jackson-Division to Berkshire	Street Improvements	Public Works				Microsurfacing		5	5	05/2012	\$6,000.00	03	03
Berkshire-Lathrop to William	Street Improvements	Public Works				Microsurfacing		5	5	05/2012	\$12,300.00	03	03
Garage Pavement Improvements	Buildings and Improvements	Public Works		11/1/1992	1992	PW Garage Pavement Improvements	\$19,335.00	20	20	10/2012	\$23,600.00	01	13
Fuel Pumps (2) and Fuel Manage	Equipment	Public Works		11/1/1997	1997	Fuel Pumps and system	\$16,000.00	15	15	10/2012	\$21,535.00	01	13
Iowa-Harlem to Dead End	Street Improvements	Public Works				Rehabilitation		10	10	05/2012	\$125,000.00	03	03
Monroe- Division to North	Street Improvements	Public Works				resurfacing		20	20	05/2012	\$180,000.00	03	03
Ashland-Madison to Washington	Sewer Improvements	Public Works				Curb/Gutter		20	20	05/2012	\$35,000.00	02	02
Ashland-Washington to Hawthor	Sewer Improvements	Public Works				Curb/Gutter		20	20	05/2012	\$35,000.00	02	02
Monroe- Division to North	Sewer Improvements	Public Works				Curb/Gutter		20	20	05/2012	\$70,000.00	02	02

9999: Vehicle Not Replaced

Village of River Forest

Capital Improvement Program

Detailed Asset Report by Replacement Year

Description	Category	Department	veh #	Date Purchasd	Asset Year	Make/Model/Description	Original Cost	Expc'd Life	Act Life	Replcmnt Mnth/Yr	Replcmnt Cost	Contrib Fund	Exp Fund
Park-Chicago to Augusta	Sewer Improvements	Public Works				Curb/Gutter		20	20	05/2012	\$35,000.00	02	02
Park-Chicago to Augusta	Street Improvements	Public Works				resurfacing		20	20	05/2012	\$75,000.00	03	03
Garage Roof	Buildings and Improvements	Public Works		11/1/1987	1987	Garage Roof	\$107,000.00	20	25	10/2012	\$144,110.00	01	13
Ashland-Washington to Hawthor	Street Improvements	Public Works				resurfacing		20	20	05/2012	\$75,000.00	03	03
Ashland-Madison to Washington	Street Improvements	Public Works				resurfacing		20	20	05/2012	\$75,000.00	03	03
							\$488,753.00				\$1,523,678.00		
2014													
Digital Copier	Equipment	Administrati on		9/28/2007	2007	Digital Copier	\$18,000.00	6	6	09/2013	\$20,700.00	01	13
Fire Command Vehicle	Vehicles	Fire	225	11/1/2006	2006	Ford F-250	\$29,000.00	8	7	10/2013	\$34,000.00	01	13
Patrol Vehicle	Vehicles	Police	6	6/15/2009	2009	Ford Crown Vic	\$33,860.00	3	4	06/2013	\$36,071.00	01	13
Live Scan System	Equipment	Police		11/1/2006	1997	Live Scan	\$25,000.00	8	7.5	04/2014	\$25,000.00	01	13
Patrol Vehicle	Vehicles	Police	1	6/15/2009	2009	Ford Crown Vic	\$33,860.00	3	4	06/2013	\$36,071.00	01	13
Police Chief Vehicle	Vehicles	Police	17	11/1/2006	2007	Dodge Charger	\$22,000.00	6	7	10/2013	\$23,313.00	01	13
Forest- Madison to Washington	Sewer Improvements	Public Works				Curb/Gutter		20	20	05/2013	\$35,000.00	02	02
Forest- Madison to Washington	Street Improvements	Public Works				resurfacing		20	20	05/2013	\$82,000.00	03	03
Clinton-Central to Lake	Street Improvements	Public Works				rehabilitation		10	10	05/2013	\$14,000.00	03	03
Ashland - Greenfield to North	Street Improvements	Public Works				resurfacing		20	20	05/2013	\$95,000.00	03	03

9999: Vehicle Not Replaced

Village of River Forest

Capital Improvement Program

Detailed Asset Report by Replacement Year

Description	Category	Department	veh #	Date Purchasd	Asset Year	Make/Model/Description	Original Cost	Expcd Life	Act Life	Replcmnt Mnth/Yr	Replcmnt Cost	Contrib Fund	Exp Fund
Clinton-Lemoyne to North	Street Improvements	Public Works				resurfacing		20	20	05/2013	\$40,000.00	03	03
Wash- Lathrop to Des Pla river	Street Improvements	Public Works				resurfacing- (20% to VRF) LAPP Project		20	20	05/2013	\$150,000.00	03	03
End Loader	Vehicles	Public Works	45	11/1/1992	1992	End Loader	\$62,657.00	19	21	10/2013	\$132,500.00	01	13
Stainless Steel Vbox Spreader	Vehicles	Public Works	32	11/1/1998	1998	Stainless Steel Vbox Spreader	\$8,474.00	12	15	10/2013	\$12,287.00	01	13
Clinton-Lemoyne to North	Sewer Improvements	Public Works				Curb/Gutter		20	20	05/2013	\$20,000.00	02	02
Brush Chipper	Equipment	Public Works		11/1/1999	1999	Vermeer 1800 Model Brush Chipper	\$22,755.00	11	14	10/2013	\$49,060.00	01	13
Jackson-Greenfield to North	Street Improvements	Public Works				Curb/Gutter		20	20	05/2013	\$40,000.00	03	02
Jackson-Greenfield to North	Street Improvements	Public Works				resurfacing		20	20	05/2013	\$92,000.00	03	03
Ashland - Greenfield to North	Sewer Improvements	Public Works				Curb/Gutter		20	20	05/2013	\$35,000.00	02	02
							\$255,606.00						
							\$972,002.00						
2015													
ALS Defibrillator	Equipment	Fire		5/1/2007	2007	ALS Defibrillator	\$20,000.00	10	8	04/2015	\$25,000.00	01	13
Ambulance	Vehicles	Fire	214	11/1/2006	2006	Wheeled Coach Ambulance	\$119,500.00	8	8	10/2014	\$136,000.00	01	13
CSO Vehicle	Vehicles	Police	10	11/1/207	2007	Ford Ranger Pickup	\$20,000.00	7	7	10/2014	\$22,500.00	01	13
License Plate Reader System	Equipment	Police		2/23/2010	2010	License Plate Reader System	\$34,840.00	5	5	02/2015	\$39,195.00	01	13
Car Camera System	Equipment	Police		5/1/2009	2009	Car Camera System	\$35,425.00	5	6	04/2015	\$38,000.00	01	13
Franklin-Division toGreenfel	Sewer Improvements	Public Works				Curb/Gutter		20	20	05/2014	\$35,000.00	02	02
9999: Vehicle Not Replaced													

Village of River Forest

Capital Improvement Program

Detailed Asset Report by Replacement Year

Description	Category	Department	veh #	Date Purchasd	Asset Year	Make/Model/Description	Original Cost	Expc'd Life	Act Life	Replcmnt Mnth/Yr	Replcmnt Cost	Contrib Fund	Exp Fund
Franklin-Greenfield to North	Sewer Improvements	Public Works				Curb/Gutter		25	25	05/2014	\$70,000.00	02	02
Franklin-Greenfield to North	Street Improvements	Public Works				Reconstruction		25	25	05/2014	\$95,000.00	03	03
Franklin-Division to Greenfield	Street Improvements	Public Works				Resurfacing		20	20	05/2014	\$95,000.00	03	03
Skid Steer Loader w/ Implement	Equipment	Public Works		11/1/1999	1999	Bobcat Skid Steer Loader	\$28,154.00	12	15	10/2014	\$39,415.00	01	13
Street Sweeper	Vehicles	Public Works	34	1/1/2003	2003	Pelican Street Sweeper	\$124,212.00	12	12	12/2014	\$161,476.00	02	13
Dump Truck	Vehicles	Public Works	31	11/1/1999	2001	International Dump Truck	\$59,633.00	12	15	10/2014	\$99,028.00	01	13
							\$441,764.00				\$855,614.00		
2016													
Dump with Attachments	Vehicles	Public Works	40	11/1/2000	2001	International Dump Truck	\$66,399.00	12	15	10/2015	\$101,680.00	01	13
							\$66,399.00				\$101,680.00		
2017													
Deputy Fire Chief Vehicle	Vehicles	Fire	201	1/15/2011	2011	Ford Escape	\$19,058.00	6	6	03/2017	\$22,900.00	01	13
Overweight Truck Scale	Equipment	Police		11/1/2006	2006	Overweight Truck Scales	\$16,600.00	10	10	10/2016	\$16,600.00	01	13
Engineering Pickup Truck	Vehicles	Public Works	62	1/1/2007	2007	Ford Ranger Pickup	\$13,455.00	10	10	12/2016	\$16,819.00	02	13
Small Dump Truck	Vehicles	Public Works	33	11/1/2006	2006	Ford F-350	\$36,000.00	8	10	10/2016	\$42,480.00	01	13
Brush Chipper (1400 model)	Equipment	Public Works		11/1/2002	2002	Brush Chipper	\$22,500.00	10	14	10/2016	\$47,200.00	01	13

9999: Vehicle Not Replaced

Village of River Forest

Capital Improvement Program

Detailed Asset Report by Replacement Year

Description	Category	Department	veh #	Date Purchasd	Asset Year	Make/Model/Description	Original Cost	Expc'd Life	Act Life	Replcmt Mnth/Yr	Replcmt Cost	Contrib Fund	Exp Fund
Dump Truck	Vehicles	Public Works	30	11/1/2001	2002	International Dump Truck	\$67,350.00	12	15	10/2016	\$104,333.00	01	13
Stump Grinder	Equipment	Public Works		11/1/1999	1999	Carlton Stump Grinder	\$20,000.00	15	17	10/2016	\$39,530.00	01	13
							\$194,963.00						
2019													
Dump Truck	Vehicles	Public Works	32	11/1/2003	2004	International Dump Truck	\$93,455.00	12	15	10/2018	\$124,722.00	01	13
							\$93,455.00						
2020													
Aerial Bucket Truck	Vehicles	Public Works	46	11/1/2002	2003	International/Dueco Aerial Bucket Truck	\$83,336.00	15	17	10/2019	\$147,500.00	01	13
Underground Storage Tanks	Equipment	Public Works		11/1/1989	1989	Underground Storage Tanks	\$90,000.00	30	30	10/2019	\$140,680.00	01	13
							\$173,336.00						
2021													
PW Garage Boiler Improvements	Buildings and Improvements	Public Works		10/1/1990	1990	Boiler	\$49,000.00	30	30	10/2020	\$65,985.00	01	13
							\$49,000.00						
2022													
Fire Pumper	Vehicles	Fire	222	11/1/2001	2001	Darley	\$326,000.00	20	20	10/2021	\$550,000.00	01	13
Aerial Tower Truck- Shared	Vehicles	Fire	631	11/1/2001	2001	Mid-States Aerial Truck-Shared Oak Park	\$267,500.00	20	20	10/2021	\$450,000.00	01	13

9999: Vehicle Not Replaced

Village of River Forest

Capital Improvement Program

Detailed Asset Report by Replacement Year

Description	Category	Department	veh #	Date Purchasd	Asset Year	Make/Model/Description	Original Cost	Expctd Life	Act Life	Replcmnt Mnth/Yr	Replcmnt Cost	Contrib Fund	Exp Fund
Sewer Vac Truck	Vehicles	Public Works	65	1/1/2007	2007	Sterling Vac-con Sewer Truck	\$231,537.00	15	15	12/2021	\$318,363.00	02	13
Stainless Steel V-Box Salt Spr	Vehicles	Public Works	41	11/1/2006	2006	Stainless Salt Box Spreader	\$14,424.00	12	15	10/2021	\$20,914.00	01	13
							\$839,461.00						
2023													
Asphalt patching kettle/trailer	Equipment	Public Works		11/1/2007	2007	Asphalt Patching Kettle/Trailer	\$15,000.00	15	15	01/2022	\$23,370.00	01	13
Dump with Plow	Vehicles	Public Works	42	1/10/2011	2011	Ford F-550	\$59,800.00	12	12	01/2023	\$59,800.00	01	13
							\$74,800.00						
2024													
Dump Truck	Vehicles	Public Works	41	1/1/2012	2012	International Dump Truck	\$140,000.00	12	12	01/2024	\$182,000.00	02	13
							\$140,000.00						
2041													
Emergency Warning Siren	Equipment	Public Works		11/1/2010	2010	Emergency Warning Siren	\$22,500.00	30	30	10/2040	\$39,375.00	01	13
							\$22,500.00						
9999													
Ambulance	Vehicles	Fire	224	11/1/1999	1999	Marque Ambulance	\$74,447.00		0				
Fire Vehicle 298	Vehicles	Fire	298	11/1/1999	2000	Ford Crown Vic	\$21,500.00		0				
Crime Prevention Vehicle	Vehicles	Police	7	11/1/2006	2006	Ford Crown Vic	\$21,809.00					01	13
							\$39,375.00						

9999: Vehicle Not Replaced

Description	Category	Department	veh #	Date Purchasd	Asset Year	Make/Model/Description	Original Cost	Expc'd Life	Act Life	Replcmnt Mnth/Yr	Replcmnt Cost	Contrib Fund	Exp Fund
Police Vehicle	Vehicles	Police	8	11/1/2006	2006	Ford Crown Vic	\$21,809.00					01	13
Crime Prevention Vehicle	Vehicles	Police	9	11/1/2005	2005	Chevy Tahoe	\$31,431.00					01	13
Police Vehicle	Vehicles	Police	11	11/1/2000	2000	Ford Crown Vic	\$20,084.00		0				
Patrol Vehicle 14	Vehicles	Police	14	11/1/2006	2003	Ford Crown Vic	\$21,809.00		0				
Police Vehicle 15	Vehicles	Police	15	11/1/1999	1999	Ford Explorer	\$28,054.00		0				
Police Vehicle 16	Vehicles	Police	16	11/1/2007	2002	Dodge Intrepid	\$19,110.00		0				
							\$260,053.00						

Tuesday, April 26, 2011

\$3,387,601.00

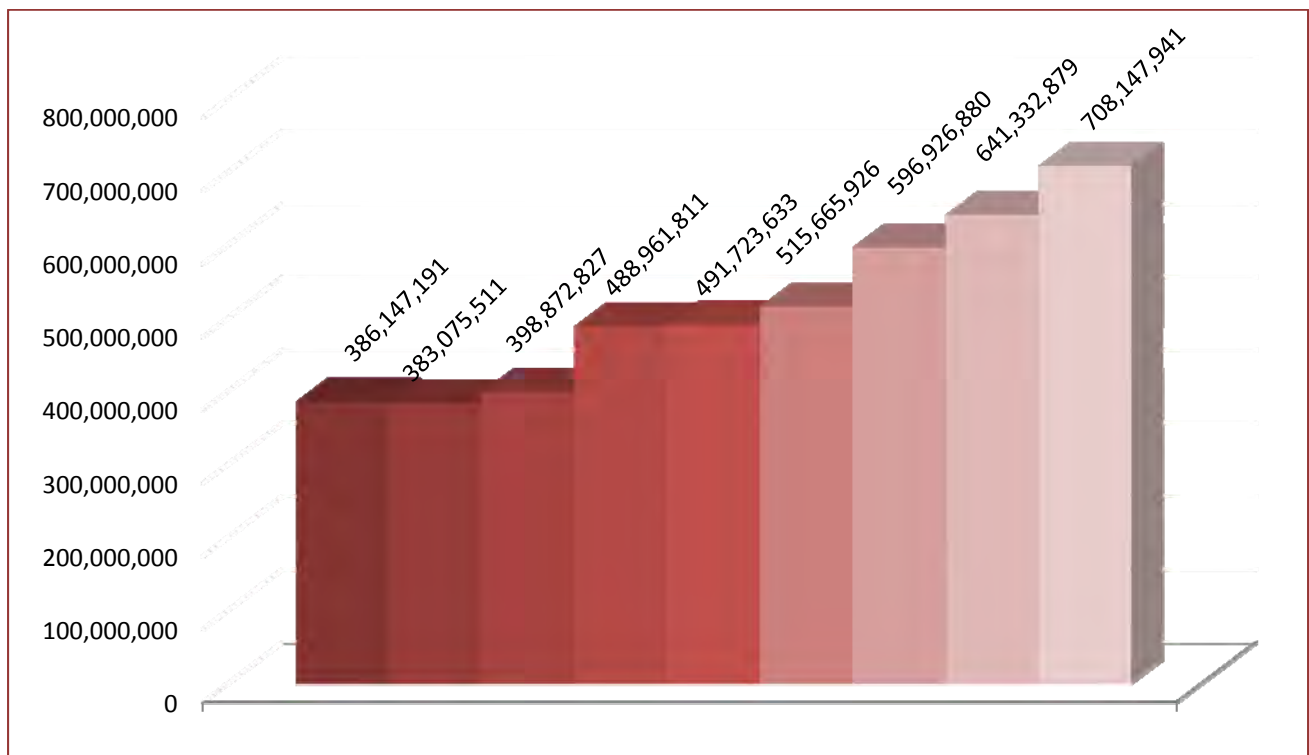
\$7,317,970.00

APPENDIX

Village of River Forest
 Fiscal Year 2011 – 2012 Budget
 Property Tax Exhibit

Tax Levy Year	2007 Extended	2008 Extended	2009 Extended	2010 Estimated
General Fund	\$ 3,434,328	\$ 3,519,477	\$ 3,177,743	\$ 3,942,328
Police Pension	\$ 897,258	\$ 939,562	\$ 1,153,757	\$ 1,097,526
Fire Pension	\$ 437,325	\$ 560,824	\$ 691,356	\$ 653,747
Total Corporate Levy	\$ 4,768,911	\$ 5,019,863	\$ 5,022,856	\$ 5,693,601
Bond and Interest Levy	\$ 199,482	\$ 229,819	\$ 231,824	\$ 232,171
River Forest Library	\$ 907,572	\$ 961,052	\$ 964,564	\$ 1,093,810
Total Levy	\$ 5,875,965	\$ 6,210,734	\$ 6,219,244	\$ 7,019,582
Property Tax Rate	\$1.140	\$1.041	\$0.971	\$0.991

Equalized Assessed Valuations



2002-2009: Actual 2010: Estimated

The Village's Equalized Assessed Value is expected to increase in 2010 due the Tax Increment Financing (TIF) District in the Village closing effective December 31, 2009. The equalized assessed value of the TIF district is considered new property in Tax Levy Year 2010.

Village of River Forest
 FY 2011 -2012 Budget
 Full-Time Employees by Department

DEPARTMENT	Fiscal Year				
	2007/08	2008/09	2009/10	2010/11	2011/12
General Government					
Administration	3	3	2	3	2.5
Building	0	0	0	0	2.5
Finance	3	3	3	3	3
Total General Governmen	<u>6</u>	<u>6</u>	<u>5</u>	<u>6</u>	<u>8</u>
Public Safety					
Police					
Sworn	31	31	28	28	28
Non-Sworn	3	3	3	3	3
Fire					
Sworn	22	22	22	22	22
Total Public Safety	<u>56</u>	<u>56</u>	<u>53</u>	<u>53</u>	<u>53</u>
Highway and Streets					
Public Works	20	19	17	17	14
Total Highway and Streets	<u>20</u>	<u>19</u>	<u>17</u>	<u>17</u>	<u>14</u>
Total Village	<u>82</u>	<u>81</u>	<u>75</u>	<u>76</u>	<u>75</u>

<u>2010</u>	<u>2011</u>	<u>2012</u>
-F.T Asst Village Admin	+F.T Asst Village Admin	-Asst PW Director
-Police Deputy Chief		New Buidling Divisi
-(2) Police Officers		
-Public Works Secretary		
-Public Works Crew Leader		

Village of River Forest
 FY 2011 -2012 Budget
 Employee History

DEPARTMENT	Fiscal Year									
	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12
General Government										
Administration										
Village Administrator	1	1	1	1	1	1	1	1	1	1
Asst Village Administrator	1	1	1	1	1	1	1	0	1	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
Customer Service Clerk	1	1	1	1	1	1	1	1	1	1
Building Department										
Asst Village Administrator	0	0	0	0	0	0	0	0	0	0.5
Building Inspectors	0	0	0	0	0	0	0	0	0	2
Total General Government	6	6	6	6	6	6	6	5	6	8
Public Safety										
Police										
Police Chief	1	1	1	1	1	1	1	1	1	1
Deputy Chief(s)	0	2	2	2	2	2	2	1	1	1
Ltn	2	1	1	1	1	1	1	1	1	1
Sergeants	6	5	5	5	5	5	5	5	5	5
Police Officers	22	22	22	22	22	22	22	20	20	20
Total Sworn Police	31	31	31	31	31	31	31	28	28	28
Community Service Officer	1	1	1	1	1	1	1	1	1	1
Administrative Service Officer	0	1	1	1	1	1	1	1	1	1
Administrative Asst	2	1	1	1	1	1	1	1	1	1
Total Non-Sworn Police	3	3	3	3	3	3	3	3	3	3
Total Police	34	34	34	34	34	34	34	31	31	31
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	4	5	5	5	5	5	5	5	5
Firefighters	15	16	15	15	15	15	15	15	15	15
Total Fire	21	22	22	22	22	22	22	22	22	22
Highway and Streets										
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	1	0
Public Works Secretary	2	1	1	1	1	1	1	0	0	0
Building & Zoning Inspectors	1	1	1	2	2	2	2	2	2	0
Engineering Technician	1	1	1	1	1	1	1	1	1	1
Custodian		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	3	2	1	1	1
Maintenance Workers	7	7	7	7	7	7	6	6	6	6
Water Operators	1	1	1	1	1	1	2	2	2	2
Billing Clerk	0	1	1	1	1	1	1	1	1	1
Total Public Works	18	19	19	20	20	20	19	17	17	14
Total Village	79	81	81	82	82	82	81	75	76	75

ABATEMENT - A deduction from the full amount of a tax. Usually related to reduction of tax levies for payment of principal and interest on general obligation bonds.

ASSESSED VALUATION – A value that is established for real or personal property for use as a basis for levying property taxes.

AUDIT – A systematic collection of sufficient, competent evidential matter needed to attest to the fairness of the presentation of the Village's financial statements. The audit tests the Village's accounting system to determine whether the internal accounting controls are both available and being used.

BUDGET – A plan of Village financial operations which includes an estimate of proposed expenditures and a proposed means of financing them. The term used without any modifier usually indicates a financial plan for a single operating year. The budget is the primary means by which the expenditure and service levels of the Village are controlled.

CHARGES FOR SERVICES - User charges for services provided by the Village to those specifically benefiting from those services.

COMMODITIES – Items of expenditure in the Operating Budget which, after use, are consumed or show a material change in their physical condition, and which are generally of limited value and are characterized by rapid depreciation. Office supplies and small fixed assets are examples of commodities.

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 – A financial obligation resulting from the borrowing of money. Debts include bonds, notes, and land contracts.

DEBT SERVICE – Payments of principal and interest to lenders or creditors on outstanding debt.

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 is used in propriety funds.

FISCAL YEAR (FY) – The accounting period for which an organization budgets is termed the fiscal year. In River Forest, the fiscal year begins May 1 and ends April 30 of the following year.

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

FUND BALANCE – The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues and expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues.

GENERAL FUND – Accounts for all revenues and expenditures which are not accounted for in specific purpose funds.

It finances the regular day-to-day operations of the Village. The General Fund is often referred to as the General Corporate Fund.

GENERAL OBLIGATION BONDS – Bonds that finance a variety of public projects such as streets, buildings and improvements; the repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.

GOVERNMENTAL FUNDS – Funds generally used to account for tax-supported funds. There are five different types of governmental funds; the general fund, special revenue funds, debt service funds, capital projects and permanent funds.

IDOT—Illinois Department of Transportation

INTERFUND TRANSFERS – Amounts transferred from one fund to another fund, primarily for work or services provided.

INTERGOVERNMENTAL REVENUES – Funds received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes.

IRMA – Intergovernmental Risk Management Agency. An intergovernmental pool providing liability, worker's compensation, automobile and property coverage for the Village.

LEVY – (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by the Village.

LIABILITY – Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

MFT – Motor Fuel Tax

NET ASSETS – The difference between assets and liabilities as reported in the Government-wide Financial Statement of the CAFR.

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.

REVENUE – Funds that the government receives as income. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

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 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 is 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 proportionately against all properties located within a taxing district for the purpose of raising a specific amount of tax for the taxing district.

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