

VILLAGE OF RIVER FOREST
Department Budget Request Form

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

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

VILLAGE OF RIVER FOREST
Department Budget Request Form

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

VILLAGE OF RIVER FOREST
Department Budget Request Form

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

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

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

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

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

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

VILLAGE OF RIVER FOREST
Department Budget Request Form

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

VILLAGE OF RIVER FOREST
Department Budget Request Form

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

Exhibit B

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

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



Exhibit C

MEMORANDUM

DATE: November 25, 2009

TO: Citizen Advisory Committee on Village Finances

FROM: Steven V. Gutierrez
Village Administrator

SUBJECT: Material Regarding Staffing Levels

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

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

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

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

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

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

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

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

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

* +/- 50% of River Forest

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

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

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

* +/- 50% of River Forest

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



Exhibit D

MEMORANDUM

DATE: December 28, 2009

TO: Citizens Advisory Committee on Village Finances

FROM: Steven V. Gutierrez
Village Administrator

SUBJECT: Comparative Analysis of Western Springs Fire and Police Budget

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

SG:rm
attachments

Village of River Forest



POLICE DEPARTMENT MEMORANDUM

TO: Steve Gutierrez
Village Administrator

FROM: Frank Limon
Chief of Police

DATE: December 28, 2009

SUBJECT: Transmittal for River Forest and Western Springs Comparison

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

Similarities and minor differences:

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

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

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



Village of River Forest

POLICE DEPARTMENT MEMORANDUM

TO: Frank Limon, Chief of Police

FROM: Sergeant Michael Thornley

DATE: December 28, 2009

SUBJECT: Western Springs Comparison

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

Similarities and Minor Differences

Demographically speaking, there are a number of similarities between the municipalities. Both are approximately the same size (square miles and population), both have Metra rail platforms, and both have median household incomes in excess of \$100,000.¹ However, Western Springs is bordered by Hinsdale, LaGrange, Brookfield, Countryside, Indian Head Park and Oak Brook. River Forest is bordered by Forest Park, Oak Park, Chicago, Elmwood Park, Maywood, and Melrose Park. This is a somewhat significant demographic and density shift between the communities.

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

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

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

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

	River Forest Police Department	Western Springs Police Department
Total Budget	\$4,210,631 ⁴	\$3,504,000 ⁵

Difference=\$706,631

Major Differences

Major Difference One: Crime Statistics

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

Part I Offenses

Offense Type	River Forest⁶	Western Springs⁷	Difference
Homicide	0	0	0
Criminal Sexual Assault	2	0	2
Robbery	13	0	13
Aggravated Assault or Battery	4	2	2
Burglary/Burglary from Motor Vehicle	252	22	230
Theft	264	112	152
Motor Vehicle Theft	9	1	8
Arson	2	0	2
Total Part I	497	137	360

Major Difference Two: Staff Size and Deployment

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

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

By comparing the agencies using the major line item totals from both budgets for comparison, you can see there is a minor difference in spending per employee based upon total staff size. I added in our budgeted capital expenditure of \$181,652⁹ and split out Western Springs' pension contribution of \$535,993¹⁰ to more easily note the differences between the two budgets. Using this number, I was able to accurately compare the two department's expenditures based as follows, adjusting the calculations by subtracting our pension contributions from the calculations:

Expenditure	River Forest Police¹¹	Western Springs Police¹²
Salary and Benefits	\$2,986,452	\$2,465,776
Contribution to Police Pension	\$931,173	\$535,993
Contractual Expenditures	\$130,080	\$208,999
Commodities Expenditures	\$144,416	\$63,000
Transfer to Capital Equip. Replacement	\$18,510	\$17,282
Capital expenditure	\$181,652	\$212,950
Total Operating Expenditures	\$4,392,283	\$3,504,000
Total Employees	42	36
Total Cost Per Employee	\$104,578	\$97,333
Total Employees (Sworn Only)	28	21
Total Cost Per Employee (Sworn Only)	\$156,867	\$166,857

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

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

Major Difference Three: Pension Contribution

The Western Springs budget reports a total pension contribution of \$712,493¹³. I spoke to Grace Turi, the Finance Director for Western Springs, and she advised that their contributions to the police pension funds are broken down as follows:

	Village Contribution	Employee Contribution
Contributions	\$535,993	\$176,500

This contribution is significantly less than what River Forest contributes to its police pension fund, which was \$931,173¹⁴ for the 2009-2010 fiscal year, a difference of \$395,180. This number alone reduces the total budget gap between the organizations to \$311,451.

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

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

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

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

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

Endnotes

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

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

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

⁴ Village of River Forest. 2009. *Department Budget Request Form*. Retrieved from: http://www.river-forest.us/pdf/departments/finance_budget09-10.pdf (Division 40)

⁵ Village of Western Springs. 2009. *Law Enforcement Services Expenditures*. Retrieved from: http://www.wsprings.com/UserFiles/File/Budget/2009_Budget/law_enforcement09.pdf. (58)

⁶ Village of River Forest. 2008. *Records Division Monthly Report, December 2008*

⁷ Western Springs Police Department. 2009. *2008 Annual Report*. March 16. (7)

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

⁹ Village of River Forest Division 13

¹⁰ Village of Western Springs, Finance Director Grace Turi, December 11, 2009.

¹¹ Village of River Forest Division 40

¹² Village of Western Springs *Law Enforcement Services Expenditures* (58)

¹³ Village of Western Springs. 2009. *Budget Recapitulation*. Retrieved from: http://www.wsprings.com/UserFiles/File/Budget/2009_Budget/budget_recapitulation09.pdf (10)

¹⁴ Village of River Forest Division 40

Memorandum

To: Steven V. Gutierrez
Village Administrator

From: James Eggert
Fire Chief

Date: December 28, 2009

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

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

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

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

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

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

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

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

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

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

Exhibit E

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

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

Exhibit F

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

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

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

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

The principal changes from the September 2009 projections are:

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

Exhibit F

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

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

Exhibit F

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

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

Exhibit F

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

Exhibit F

Village of River Forest General Fund Projections FY 2010-2013

Differences between Current and Prior Projections

Revenues

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

Property Tax Revenues

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

Exhibit F

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

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

Other

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

Expenditures

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

Exhibit F

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



MEMORANDUM

DATE: November 26, 2009

TO: Citizen Advisory Committee on Village Finances

FROM: Steven V. Gutierrez
Village Administrator

SUBJECT: Payment In Lieu of Taxes

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

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

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

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

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

November 26, 2009

Page 2 of 2

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

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

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

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



To: Village Administrator Steve Gutierrez

From: Administration Intern: Peter Cahill

RE: Fees in Lieu of Taxes Models For Universities

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

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

There are two payment for services programs that I researched:

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

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

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

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

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

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

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

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

Other Potential Models-

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

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

Estimation of Cost of Municipal Services to Universities

Police and Fire

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

Fire Department	1861
Police Department	10250

Calls Attributable to Universities

Dominican University

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

Concordia University

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

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

Public Works

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

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

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