



VILLAGE OF RIVER FOREST REGULAR VILLAGE BOARD MEETING

Monday, October 16th, 2023 – 7:00 PM
Village Hall – 400 Park Avenue – River Forest, IL 60305
Community Room

AGENDA

You may submit your written public comments via email in advance of the meeting to: vbot@vrf.us. If you would like to speak during public comment, please email lmabella@vrf.us by 4:00 PM on Monday, October 16th, 2023. Anyone may listen to the meeting by participating in a Zoom conference call as follows: dial-in number: 312-626-6799 with meeting ID: 820 6367 6956 or by clicking the link here: <https://us02web.zoom.us/j/82063676956> To watch the livestream, please go to the Village website: <https://www.vrf.us/events/event/2597>

1. Call to Order/Roll Call
2. Pledge of Allegiance
3. Citizen Comments
4. Elected Official Comments & Announcements
5. Consent Agenda
 - a. Village Board of Trustees Meeting Minutes – September 25th, 2023
 - b. Monthly Department Reports
 - c. Accounts Payable – September 2023 – \$2,639,855.98
 - d. Financial Report – September 2023
 - e. Administration Department Report
 - f. Award of Contract – FY 2024 Tree Trimming Program – Davis Tree Care – \$47,469.50
 - g. Intergovernmental Agreement – Cook County – ADA Crosswalk Upgrades
6. Consent Items for Separate Consideration
7. Recommendations of Boards, Commissions, and Committees
8. Unfinished Business
9. New Business
 - a. Review and Acceptance of FY23 Annual Comprehensive Financial Report
10. Executive Session
11. Adjournment

ADA Compliance: Any individual with a disability requesting a reasonable accommodation in order to participate in a public meeting should contact the Village at least 24 hours in advance of the scheduled meeting in person at Village Hall by telephone at 708.366.8500 or by email: mwalsh@vrf.us. Every effort will be made to allow for meeting participation.

**VILLAGE OF RIVER FOREST
REGULAR VILLAGE BOARD OF TRUSTEES MINUTES
September 25th, 2023**

A regular meeting of the Village of River Forest Board of Trustees was held on Monday, September 25th, at 7:00 p.m. in the Community Room of Village Hall, 400 Park Avenue – River Forest, IL.

1. CALL TO ORDER/ROLL CALL

The meeting was called to order at 7:00 p.m. Upon roll call, the following persons were:

Present: President Adduci, Trustees Vazquez, Johnson, Bachner (7:05pm), Gillis, O’Connell

Absent: Trustee Brennan

Also Present: Fire Chief Thomas Gaertner, Deputy Fire Chief Bochenek, Police Chief James O’Shea, Finance Director Rosemary McAdams, Village Attorney Lance Malina, Human Resources Manager Trish Ivansek, Public Works Director Jeff Loster, Deputy Clerk Luke Masella, Assistant Village Administrator Jessica Spencer.

2. PLEDGE OF ALLEGIANCE

President Adduci led the pledge of allegiance.

3. CITIZEN COMMENTS

President Adduci invited Mindy Credi up to the podium to make public comment.

Ms. Credi asked that the Village Board fly the Italian American Flag for the month of October and the Native American Flag for the month of November.

President Adduci invited Kendall Alexander up to the podium to give public comment.

Ms. Alexander asked for information on any potential improvements to the Village’s stormwater infrastructure.

4. ELECTED OFFICIAL COMMENTS & ANNOUNCEMENTS

a. River Forest Police Department Outstanding Community Member Award

President Adduci invited Police Chief O’Shea up to the podium to present the River Forest Police Department Outstanding Community Member Award.

Chief O'Shea gave background on the award and then presented the award to Dominic Schmahl for his actions during a carjacking in the City of Chicago on August 15h, 2023.

Trustee O'Connell reported attending the Illinois Municipal League (IML) 2023 Convention and gave a shoutout to Village President Adduci on her time as the IML President.

Trustee Johnson also congratulated President Adduci on her time as the IML President.

Clerk Keller had nothing to add.

Trustee Vazquez reported attending the River Forest Collaboration Committee meeting with other River Forest Government entities. Trustee Vazquez reminded everyone about the Lake Shore Recycling hazardous waste pickup deadline.

Trustee Gillis congratulated President Adduci on her time as the IML president. Trustee Gillis congratulated Public Works Director Jeff Loster on taking a new position outside of the Village and thanked him for his work. Finally, she reminded residents to volunteer for positions on Village Boards and Commissions.

Trustee Bachner gave a land acknowledgement and gave thanks to Public Works Director Loster for his time with the Village. She also congratulated President Adduci for her time serving as the IML president.

President Adduci thanked her colleagues for acknowledging her role as the IML President.

b. Presentation on Police Department Bike Safety Program

President Adduci invited Chief O'Shea up to the podium to give a presentation on the Police Department's Bike Safety Program.

Chief O'Shea gave an update on the Bike Safety Program and explained a new way the Department is attempting to positively reinforce children to wear bike helmets through a partnership with River Forest Chocolates.

President Adduci asked if the Police Department has any events planned to distribute free bicycle helmets.

Police Chief O'Shea gave background information on previous events the Department has utilized to distribute helmets. He also reported that the Department is expecting to ramp up programs in the coming months related to bike safety.

President Adduci suggested the Police Department visit the Spoke Café event happening on October 1st.

Police Chief O'Shea reported that the Police Department will also participate in the Fire Department Open House.

5. CONSENT AGENDA

- a. Village Board of Trustees Meeting Minutes - September 11th, 2023
- b. Monthly Department Reports
- c. Financial Report - August 2023
- d. Administration Department Report
- e. Engine 23 Emergency repairs - \$23,302.21

MOTION by Trustee Bachner to approve items a through e. Seconded by Trustee O'Connell.

Roll call:

Ayes: Trustees Vazquez, Bachner, Johnson, Gillis, O'Connell

Absent: Trustee Brennan

Nays: None

Motion Passes.

6. CONSENT ITEMS FOR SEPARATE CONSIDERATION

7. RECOMMENDATIONS OF BOARDS, COMMISSIONS, AND COMMITTEES

8. UNFINISHED BUSINESS

9. NEW BUSINESS

- a. New Ambulance Equipment Purchases - \$68,604.00

MOTION by Trustee Vazquez to approve the purchase of a Styker Power Lift & Cot, an AeroClave Decontamination Unit, and a Zico "OTS" System Electric Oxygen Lift from Jefferson Fire & Safety, Inc. not to exceed \$68,604.00. Seconded by Trustee Gillis.

Trustee O'Connell asked Fire Chief Gaertner for clarification on when the units will be purchased and delivered.

Chief Gaertner explained that these items will be purchased prior to the ambulance delivery to help save costs.

Trustee Johnson asked Chief Gaertner to give background information on the equipment.

Chief Gaertner provided background on the items being purchased.

Roll call:

Ayes: Trustees Vazquez, Bachner, Johnson, Gillis, O'Connell

Absent: Trustee Brennan

Nays: None

Motion Passes.

b. Police Department Street Camera Expansion - \$104,873.00

MOTION by Trustee O'Connell to authorize the Village's contracted vendor, Griffon Systems, to install street cameras and related hardware/software for \$104,873 using monies in the FY2024 Capital Improvement Fund. Seconded by Trustee Johnson.

Police Chief O'Shea gave a short presentation on the proposed camera expansion. He gave explanations on the benefits that the cameras provide, varying from lawsuits to general everyday Police Department activity.

Trustee Johnson asked if insurance companies or other outside parties contact the Police Department for footage from the cameras and if so, are the volume of requests burdensome.

Police Chief O'Shea stated that the volume of requests has not been burdensome.

Regarding insurance companies, Chief stated that insurance companies have made requests through proper Freedom of Information Act avenues.

Trustee Bachner asked for clarification on the number of cameras at each intersection.

Police O'Shea provided clarification on the location and number of cameras at specific intersections.

Roll call:

Ayes: Trustees Vazquez, Bachner, Johnson, Gillis, O'Connell

Absent: Trustee Brennan

Nays: None

Motion Passes.

c. Storm Water Master Plan Updates - No Action

Public Works and Development Services Director Loster provided background on the Storm Water Master Plan.

Director Loster provided highlights from the August 1st, 2023, Resident Meeting which the Village held to receive feedback regarding the Stormwater Plan. Director Loster reported that much of the meeting was focused on the high price tags of stormwater improvements and residents requesting a new Village subsidy program for stormwater flooding on private property. He asked the Board for direction and feedback on the next steps regarding potential stormwater improvements.

President Adduci asked Director Loster that based on his professional opinion and the studies the Village has undergone, should any action be taken in the next two to three years.

Director Loster stated the Village could take any action they prefer at any time. As an example, Director Loster noted the Board could choose to explore or work on improving the infrastructure in just one section of town.

President Adduci asked Director Loster if there is a starting point the Village should consider beginning with. Trustee Vazquez asked if it would be possible for Director Loster to create a prioritized list of actions.

Mr. Loster stated the Board could start by considering the level of stormwater protection the Village would like to implement in the infrastructure. He reiterated that the Village could take any action.

President Adduci asked Director Loster if he had a professional opinion on what level of protection the Village should consider as the starting point.

Mr. Loster suggested the Village start with the projects identified by Christopher Burke Engineering (CBE) and tailor them as needed.

Trustee Bachner asked if the Village should be considering a higher amount of protection due to climate change.

Director Loster noted that each project could be tailored to address this and the Village should be on the lookout for subsections of projects where room for improvements is possible. He also explained that traditional stormwater data points have been updated to represent more recent rainfall data.

Trustee Bachner asked if separate projects and subsections of town had different size pipes and variables, would that alter the stormwater plan in its entirety.

Mr. Loster stated that due to the conceptual nature of the stormwater plan, he did not foresee that being an issue until actual design work is being completed.

Trustee Johnson asked if there are any comparable communities or practices the Village could gather information on.

Director Loster noted that much of stormwater management is based on the amount of available space in the municipality.

President Adduci asked Director Loster to address the comments made by Ms. Alexander earlier in the evening.

Director Loster explained that the Village takes a multitude of steps to prevent localized flooding and offered to discuss the resident's problem with them after the meeting.

President Adduci stated that she felt further conversation may be needed before the Village Board act on any of the projects suggested by CBE.

Trustee O'Connell asked if President Adduci is suggesting, "taking small bites out of the apple."

President Adduci pointed out some of the smaller items the Storm Water Report recommends the Village undergo and commented that the Village could act on these first.

Trustee O'Connell stated that given where the economy is, he may not be comfortable taking on a large financial project. He reiterated that the Village cannot kick this project down the road, and should take small steps in the short-term.

Trustee Bachner agreed that further information is needed as well.

Trustee Vazquez asked for clarification on how flexible a completed Storm Water Master Plan is.

Director Loster reported there is more to the plan than just the document, such as the Capital Improvement Plan, potential storm water utility fees, and continued discussions between staff and the Board surrounding the projects.

Trustee Gillis stated that she feels like the Village should have a specific ten-year project plan that knows what the Village wants to do and in what order.

Director Loster noted that the projects identified by CBE are an established road map. He reiterated that right now, the Village is addressing closing out the administrative portion of the project.

10.EXECUTIVE SESSION

None

11. ADJOURNMENT

MOTION to adjourn by O'Connell. Seconded by Trustee Johnson.

Roll call:

Ayes: Trustees Vazquez, Bachner, Johnson, Gillis, O'Connell, President Adduci

Absent: Trustee Brennan

Nays: None

The Village Board of Trustees Meeting adjourned at 8:05 p.m.

Jonathan Keller, Village Clerk



MEMORANDUM

DATE: October 16, 2023

TO: Matt Walsh, Village Administrator

FROM: Seth Jansen, Management Analyst
Bill Koclanis, Civil Engineering Technician

SUBJECT: Public Works and Development Services Report – September 2023

Executive Summary

In the month of September, the Department of Public Works and Development Services staff transitioned from summer operations to fall operations, with an emphasis on tree trimming, tree removal, and stump backfilling, as well as sewer jetting and televising. Street sweeping also increased to account for early leaf fall. Staff began negotiating an Intergovernmental Agreement with Cook County for a grant to make ADA complaint upgrades to various Village crosswalks and continued work as part of the Metropolitan Mayor's Caucus' Electric Vehicle Readiness Cohort. Staff provided an update to the Village Board on feedback received from the August resident meeting on the Village's Stormwater Master Plan and solicited feedback from the Board on the Master Plan.

In September, the Sustainability Commission worked on the following items:

- The Village Board of Trustees approved the ordinance prohibiting the use of polystyrene foodware.
- The Commission established working groups, respectively focused on Renewable Energy, Electrification, and Waste, and began developing goals for each working group focus area.
- The Commission continued resident communication and education about sustainability items, including information on the new foodware ordinance and the biannual electronic waste and household hazardous waste collections.

Public Works - Engineering

- Conducted monthly Combined Sewer Overflow (CSO) inspection.
- Continued to coordinate Geographic Information System (GIS) improvements through the Village's consultant (MGP).
- Continued administration of the Village's utility-related subsidy programs: Lead Service Line Replacement, Sewer Backflow Prevention and Sewer Lateral Repair.
- Village Hall Roof (Apparatus Bay) Repairs Project was completed.
- Annual Crack Filling Project was completed.
- Public Works Salt Shed was re-built.
- Completed Field work for 2024 SIP Road re-surfacing project.

Public Works – Operations

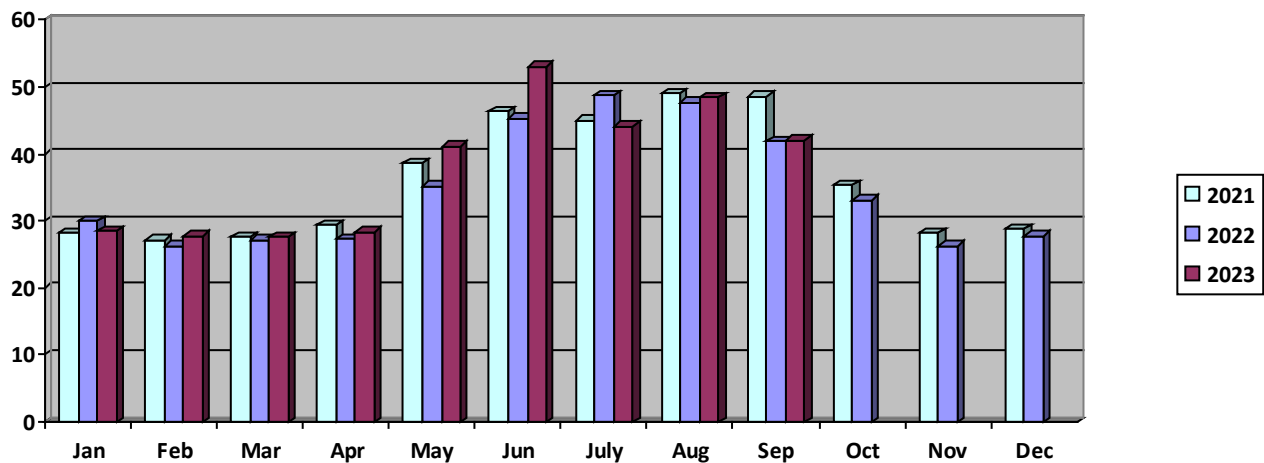
The following is a summary of work orders (streets, forestry, water, sewer, etc.) that were received and processed during the past month:

Work Orders	Total	Completed w/ 7 days
Tree Trimming/Inspection Requests	10	5
Street Light Repairs	1	1
Other Requests	4	3

Water and Sewer

Monthly Pumpage: September’s average daily pumpage of 1,403,323 gallons is higher than September’s average of 1,395,860 in 2022.

Volume of Water Pumped into the Distribution System (Million Gallons):



In September, the Water Department completed monthly maintenance at the pump station, completed meter route issues, and notified residents and businesses of backflow violations. On September 11, a leak was found on the Village side of a shared service line for 914 Clinton and 908 Clinton. Per EPA rules, both service lines were required to be replaced to the meter inside the home; this was completed on 9/18 by NG Plumbing. On 9/22 a lead was found on the resident side of the water service line at 619 Forest. The address was connected to a neighbor’s service line on 9/25, and work was completed by NG Plumbing on 9/26.

These are the details of the tasks performed in the month of September

Description of Work Performed	Quantity
Meters Installed	6
Service Calls	260
Water Main Breaks	0
Service Line Breaks	2
Exercised Valves	0

Streets and Forestry

These are the details of the tasks performed frequently in the month of September:

Description of Work Performed	Quantity
Trees Trimmed	106
Trees Removed	17
Stumps Backfilled	16
Sewer Jetting (linear feet)	9536
Sewer Televising (linear feet)	9536
Streets Swept (miles)	315
Total Loads to Dump	19
Loads to Dump (tons)	59.51

Development Services – Permit Review Times

These are the average times, in days, for reviews completed in the month of September, by reviewer:

Reviewer	Average Review Time
Permit Clerk	0.3 Calendar Days
Building and Zoning Inspector	1.6 Calendar Days
Building Official	20.9 Calendar Days
Engineering	2.2 Calendar Days
3 rd Party Consultant	17.0 Calendar Days

Development Services – Permits Issued

These are the total number of permits issued in the month of September, including total job costs and fees collected:

Permits Issued	Total Job Costs	Total Fees
75	\$1,986,351.00	\$38,492.55

Development Services – Inspection Requests

These are the inspections completed in the month of September:

Average Working Days from Request to Inspection	0.130
Total Count of Inspections	331
Count of Failed Inspections	18
Percent of Inspections Passed	95%



Village of River Forest

POLICE DEPARTMENT MEMORANDUM

TO: Matt Walsh – Village Administrator

FROM: James O’Shea- Chief of Police

DATE: October 4, 2023

SUBJECT: September 2023 Monthly Report

Crime Statistics

The month of September 2023 indicated a 19% decrease in Group A (previously Part I) offenses in comparison to September 2022. There was a 4% increase in Group B (previously Part II) reported crimes compared to September 2022. A decrease in Burglary incidents contributed to the decrease in Group A crimes. A increase in disorderly conduct incidents contributed to the Group B increase. We will continue to report any anomalies in data or statistics for the calendar year (2023).

	Sep 2023	Sep 2022	Diff. +/-	% +/-	YTD 2023	YTD 2022	Diff. +/-	% +/-
Group A*	17	21	-6	-19%	135	133	2	1%
Group B**	98	94	4	4%	842	828	14	1%
Reports***	144	157	-13	-8%	1251	1120	131	12%
Events****	1126	1088	38	3%	10563	8559	2004	23%

*Group A (previously referred to *Part I*) *Offenses* include homicide, criminal sexual assault, robbery, aggravated battery, burglary, theft, and motor vehicle theft.

**Group B (previously referred to *Part II*) *Offenses* include simple battery, assault, criminal trespass, disorderly conduct, and all other misdemeanor and traffic offenses.

****Reports* (new category as of September 2015) include total number of reports written by officers during the month.

*****Events* (new category as of September 2015) include all activities conducted by officers, including foot patrols, premise checks, traffic stops, and all other calls for service not included as Group A and Group B offenses.

Town Center

The Police Department responded to sixty (60) calls for service at the Town Center properties in September 2023; of those calls there were five (5) reported crimes, which included one (1) Retail Theft, three (3) Panhandler/Criminal Trespass and one (1) Theft incident. There was a 5% decrease in calls for service in comparison to year-to-date 2022 statistics. In addition, there was a 25% decrease in Criminal Activity in comparison to year-to-date 2022 statistics.

Collaboration and Relationship Strengthening

- Attended the Lemon Aid Event on September 11, 2023.
- Attended the Village Board of Trustees Meeting on September 11, 2023. Presentations were made regarding the Illinois Traffic Safety Challenge 1st Place Award, the new Department Challenge Coin, and the Active Bystandership for Law Enforcement Program.
- Attended the West Suburban Major Crimes Task Force (WESTAF) Operations meeting in Franklin Park on September 12, 2023.
- Attended the West Suburban Consolidated Dispatch Center (WSCDC) Operations meeting on September 14, 2023.
- Attended multiple trainings covering new Safe-T Act implementation starting September 18, 2023.
- Crime Prevention unit conducted a child safety inspection event and the Town Center on September 23, 2023.
- Attended in-service trainings that covered CPR, AED, First Aid and Dementia Live training.
- Attended IRMA training covering police pursuits in Highland Park on September 21, 2023.
- Officers continued their increased patrol and presence in areas of schools and special events throughout River Forest.
- Officers increased traffic enforcement efforts at locations based on data-driven response to accidents and community member requests.

School and Community Support

During this period, the SRO/CSO Division continued to focus on addressing safety and security concerns by meeting with community organizations, businesses, and schools. Some of these concerns included general traffic, construction related hazards, crime prevention, and personal safety related issues.

Community Service Officer Parking Enforcement Activity Summary for September 2023

September 2023	CSO BUS	
VIOLATION TYPE	TICKETS	WARNINGS
Time Limit	3	0
No Parking Anytime	3	0
Vehicle License	9	0
Fire Lane/Hydrant	3	0
Handicapped	0	0
Resident Only Zone	11	0
Permit Parking Only	8	0
Daily Parking Fee Zone	11	0
Expired Registration	1	0
Other Parking Offense	3	0
TOTAL	20	0

Community Service Officer (CSO) Unit Patrol Activity Summary for September 2023

ACTIVITY	CSO BUS
Bank/Metra	17 Assignments 2 Hrs.
Errands	12 Assignments 4.5 Hrs.
Local Ordinance Enforcement / Citations	1 Assignment 1 Citation
Parking Citations	52 Citations
Fingerprinting Assignments	2 Assignments 35 Mins.
Administrative Duties	4 Assignments 2 Hrs.
Animal Calls	6 Assignments 2.5 Hrs.
Vehicle Service	12 Assignments 14 Hrs.
Crossings	8 Assignments 2 Hr.
Bond Hearing / Court	12 Assignments 11 Hrs.
Other Assignments	25 Assignments 16 Hrs.
Adjudication / Red Light	1 Assignment

Hearing	25 mins.
Child Safety Seat Inspection/Install	1 Assignments 25 mins.
Other Calls for Service	34 Assignments 16 Hrs.

School Resource/Community Service Officer Activity Summary for September 2023

Written Reports	4
Foot Patrols / Premise Checks	61
I-Search, ICAC and Too Good For Drugs Activities	N/A
Calls for Service	10
Other Assignments	17 Assignments 12 Hrs.
Special Assignments	39 Assignments 103 Hrs. (See Below)

During the month of September, Megan Drake continued to work with Sgt. Ransom and has become acclimated in her new role in crime prevention unit.

School and Community-Support Activity Highlights for September 2023

Sgt. Ransom / Ofc. Drake completed the following:

- Completed an RF ID bracelet order on 09/01/2023.
- Attended follow up meeting with RFCC (#23-01101) on 09/01/2023.
- Completed supplemental report #23-01101 on 09/04/2023.
- Completed a follow up, Thrive referral and supplemental report #23-00887 on 09/04/2023.
- Conducted school crossing on 09/05/2023.
- Stood by RFCC for school arrival and dismissal on 09/05/2023.
- Completed September Police Law Institute online training on 09/05/2023.
- Assisted EPPD with follow up at 7-Eleven on 09/05/2023.
- Met with Keystone Montessori for introduction on 09/05/2023.
- Attended Safe T Act Roll Call Training on 09/05/2023.
- Assisted with CVS/Village lot issue on 09/05/2023.
- Attended meeting/introduction with Concordia Public Safety on 09/06/2023.
- Attended meeting/introduction with Dominican Public Safety on 09/06/2023.
- Attended Concordia School Involvement event on 09/06/2023.
- Attended Interviewing Juveniles training at Oakbrook Terrace PD on 09/07/2023.
- Conducted Grace Lutheran Lockdown Drill on 09/08/2023.
- Completed Grace Lutheran Lockdown Drill report on 09/08/2023.

- Attended meeting at River Forest Chocolates for bike helmet campaign on 09/08/2023.
- Attended meeting with Trinity for introduction on 09/08/2023.
- Conducted Bike Safety event at Lincoln on 09/08/2023.
- Completed report #23-01136 on 09/08/2023.
- Attended Village Board Meeting on 09/11/2023.
- Attended School Resource Officer training at Plainfield PD 09/11/2023-09/15/2023.
- Created Rail Safety Week flyer on 09/14/2023.
- Completed follow up with Har Zion Temple in reference to High Holy Days on 09/18/2023.
- Completed follow up and supplemental report for #23-01175 on 09/18/2023.
- Delivered River Forest bicycle stickers to applicants on 09/18/2023.
- Covered the street for patrol during officer's subpoena on 09/19/2023.
- Ordered supplies for Too Good For Drugs on 09/19/2023.
- Created Safety Seat Check Flyer for upcoming event on 09/19/2023.
- Scheduled various lockdown drills on 09/19/2023.
- Provided Bike Helmets for Bonbons coupons to patrol on 09/20/2023.
- Reviewed SRO transition plan on 09/20/2023.
- Attended Positive Youth Development meeting on 09/20/2023.
- Provided a station tour to River Forest family who were victims of a Chicago vehicular hijacking on 09/20/2023.
- Completed ILETSB SRO application on 09/21/2023.
- Attended M Team meeting on 09/21/2023.
- Conducted Willard lockdown drill on 09/21/2023.
- Completed Willard lockdown report on 09/21/2023.
- Assisted admin. with planning for Mini Artisan Market on 09/21/2023.
- Attended meeting with township on 09/21/2023.
- Stood by at Trinity for field trip pickup on 09/22/2023.
- Attended meeting at RFCC to discuss implementing a lockdown drill on 09/22/2023.
- Visited TC 2 and updated business information on 09/22/2023.
- Conducted Child Safety Seat Check Event on 09/23/2023.
- Attended In Service training on 09/25/2023.
- Stood by RFCC for school arrival on 09/26/2023.
- Attended safety meeting at River Forest Library on 09/26/2023.
- Completed range training on 09/26/2023.
- Conducted Too Good For Drugs lesson at Grace Lutheran on 09/26/2023.
- Assisted building admin. with welfare check and completed referral to township for report #23-01226 on 09/26/2023.
- Assisted patrol with aggravated battery at Roosevelt for report #23-01227 on 09/26/2023.
- Conducted ISEARCH assembly at Willard (233 total contacts) on 09/27/2023.
- Attended follow up meeting with Roosevelt for report #23-01227 on 09/27/2023.
- Completed supplemental report #23-01227 on 09/27/2023.
- Assisted patrol with prisoner on 09/27/2023.
- Attended meeting with village admin. for report #23-01226 on 09/27/2023.
- Conducted ISEARCH assembly at St. Luke on 09/28/2023.
- Attended meeting with Dominican Public Safety and assisted patrol for report #23-01235 on 09/28/2023.
- Conducted Too Good For Drugs lessons (x2) at St. Luke on 09/29/2023.

- Attended follow up meeting at River Forest Chocolates referencing Bike Helmet Campaign on 09/29/2023.
- Conducted research to procure bike helmets on 09/29/2023.
- Attended Internet Safety Training at CAC on 09/29/2023.
- Conducted daily school premise checks during drop off and dismissal throughout the month (4 Operation Chill and 7 Bike Helmet for Bonbons coupons issued).

UPCOMING School and Community Support Activities for October 2023

Ofc. Drake will:

- Cover afternoon shift for patrol on 10/02/2023 and 10/23/2023.
- Conduct TGFD lessons on 10/2/2023, 10/10/2023, 10/13/2023, 10/23/2023, 10/24/2023, 10/27/2023 and 10/30/2023.
- Conduct ISEARCH assemblies on 10/04/2023 and 10/11/2023.
- Attend Tour de Proviso on 10/07/2023.
- Conduct lockdown drill at Lincoln on 10/04/2023.
- Conduct lockdown drill at Keystone Montessori on 10/05/2023.
- Attend Forensic Interview with detectives on 10/09/2023.
- Attend Training-Problem Oriented Policing on 10/11/2023.
- Conduct Mosaic Montessori lockdown drill on 10/12/2023.
- Attend RFFD Open House on 10/14/2023.
- Conduct St. Luke lockdown drill on 10/16/2023.
- Conduct Goedert lockdown drill on 10/17/2023.
- Attend Elderly Service Officer training 10/18/2023-10/20/2023.
- Conduct Concordia Early Childhood lockdown drill on 10/25/2023.
- Attend Training-Fair and Impartial Policing on 10/26/2023.
- Attend In Service training on 10/30/2023.

Sgt. Grill will:

- Assist with Adjudication hearings and manage caseload.
- Implement surveillance camera expansion project.
- Work on possible grant application opportunities.
- Plan special events and complete permit reviews and approvals.
- Manage movie and commercial film details, permits, and requests.
- Assist with Information Technology projects.
- Address subpoenas, FOIA requests and other records requests for various sources of police video used in police response and criminal investigations.
- Manage various grant activities and applications.
- Assist with Vehicle Maintenance and Equipment.
- Assist with Red Light Enforcement system.
- Continue to support CSO Bus.
- Work with Officer Drake to support the transition into her new role.

CSO Bus will:

- Monitor parking issues near the various schools.
- Assist with Child Safety Seat Installations
- Enforce any/all new regulated parking zones.
- Monitor crossing guard performance and presence.
- Monitor parking issues near the River Forest Community Center.
- Monitor and enforce parking regulations in Daily Fee, Time Zone, Resident Only Zones, and Handicapped Parking Only Areas etc.
- Assist with Court records communications.
- Assist with Animal Control.
- Administer traffic control services during Fire and Police related events.
- Continue to utilize the Automated License Plate Reader to increase efficiency and effectiveness of parking enforcement efforts in an effort to gain better community compliance.
- Parking Enforcement areas of focus: 000 Lathrop hourly parking and the CVS Permit areas



Ofc. Drake, CSO Bus, and Sgt. Grill at the Child Safety Check Event on September 23rd.

Active Solicitor Permits		
Individual or Organization	Description	Expires
Starshell, LLC (DBA Perun Roofing)	Roofing Company	06/21/2024

Budget and Fiscal Monitoring

Sep 01– Sep 30, 2023

September is the fifth month of Fiscal Year 2024. There was a 39% increase in overtime costs in comparison to August 2023. Overtime costs were reduced by 30% YTD comparing Fiscal Year 2024 to Fiscal Year 2023.

Revenue/Expenditure Summary

Category	Total # Paid FY24 -9/30	Total # Paid FY24 Y-T-D	Expenditure/ Revenue FY24 -9/30	FY24 Y-T-D Expenditure/Revenue
Parking/Compliance Citations	346	1899	\$13,118	\$82,340
Admin. Tows	18	112	\$9,000	\$56,000
Local Ordinance	7	41	\$0	\$1, 811
Overtime	284 hrs.	901 hrs.	\$19,245	\$70,466

Community Policing/Crime Prevention Activities:

- Officers conducted additional patrols and premise checks in the business districts, parks, and school play areas.
- Officers conducted numerous traffic missions in locations that have been identified as priorities based on traffic crash data and citizen requests.
- Officers attended numerous block parties throughout the month.
- Officers completed 64 hours of bike patrol during the month of September.
- Officers participated in “Operation Chill” and “Helmets for Bonbons” campaigns to encourage juveniles to wear bicycle helmets.

Directed Patrols/ Traffic Enforcement

The Midnight Shift focused enforcement in the area of Harlem Avenue. The Dayshift was assigned traffic enforcement missions on Harlem Avenue and Lake Street. The Afternoon Shift conducted enforcement missions on Harlem Avenue, Madison Street, North Avenue, Division Street and Lake Street.

The Midnight Shift made eighty-seven (87) stops, issued sixty-three (63) citations and thirty-eight (38) warnings. The shift made seven (7) traffic arrests and seven (7) vehicles were administratively towed during enforcement missions this month.

The Dayshift made forty-two (42) stops with twenty-nine (29) citations and thirty-one (31) warnings issued. The shift recorded four (4) traffic-related arrests during enforcement missions this month. Four (4) vehicles were administratively towed.

The Afternoon shift made seventy-two (72) stops with forty-six (46) citations and thirty-two (32) warnings issued during traffic enforcement missions. The shift recorded eight (8) traffic-related arrests and six (6) administrative tows.

The Traffic unit made twelve (12) stops with four (4) citations issued during Traffic Enforcement Missions. The traffic unit completed numerous hours of bicycle patrol throughout the month. The officer assigned to the unit was reassigned to patrol on numerous days during the month.

Notable Events and Arrests:

23-01110 No Valid Driver's License

On September 2, 2023 3:58AM, a River Forest on general patrol near North Avenue and Thatcher Avenue observed a vehicle traveling 65mph on North Avenue. The vehicle was stopped and the driver, a 28 year old male from Chicago, was found to be driving despite never having been issued a driver's license. He also could not provide proof of insurance for the vehicle. He was arrested for Driving with No Valid Driver's License, processed, and later released on bond. The vehicle was towed with an administrative hold placed on the vehicle.

23-01123 Theft, Resisting a Police Officer

On September 5, 2023 4:16AM, a River Forest officer on general patrol in the 1500 block of Harlem Avenue observed a suspicious person riding through the alley on a bicycle and wearing a ski mask while peering into parked cars. The officer attempted to speak with the subject, a 34 year old male from Chicago, but the male attempted to run from the officer. The male was detained and found to be in possession of stolen property taken during a burglary in Oak Park. He was arrested for Resisting a Police Officer and Theft (Under \$500), processed, and later released on bond.

23-01148 No Valid Driver's License

On September 10, 2023 3:10AM, a River Forest officer on general patrol near Harlem Avenue and Lake Street observed a vehicle driving on Lake Street with a suspended license plate. The vehicle was stopped and the driver, a 21 year old male from Chicago, was found to be driving despite never having been issued a driver's license. He also could not provide proof of insurance for the vehicle. He was arrested for Driving with No Valid Driver's License, processed, and later released on bond. The vehicle was towed with an administrative hold placed on the vehicle.

23-01170 Driving Under the Influence, Possession of a Controlled Substance

On September 15, 2023 3:01AM, a River Forest officer was dispatched to the area of Division Street and Thatcher Avenue to check on the driver of a vehicle who was asleep at the wheel. As the officer checked on the driver, a 21 year old female from River Grove, she woke up and slowly drove off the road and into the forest preserve, disabling the vehicle. She exhibited numerous signs of alcohol impairment and admitted to using drugs and alcohol prior to driving. Inside the vehicle, officers found baggies of a substance which field-tested positive for Cocaine. The female was arrested for Possession of a Controlled Substance and Driving Under the Influence of Alcohol and Drugs. She was processed and later transported to a bond hearing at the Maybrook Courthouse. The vehicle was towed with an administrative hold placed on the vehicle.

23-01087 Possession of Stolen Motor Vehicle, Resisting a Police Officer

On September 20, 2023 2:23AM, a River Forest officer conducting traffic enforcement near Harlem Avenue and Greenfield Street observed a vehicle traveling 51mph on Harlem Avenue. The vehicle was stopped and while speaking to the occupants, the officer noticed a suspicious motorcycle in the passenger compartment of the vehicle. The motorcycle owner was contacted, and it was learned that the motorcycle was stolen from a parking lot in Elmwood Park. The driver, a 21 year old male from Chicago, was arrested for Possession of a Stolen Motor Vehicle. The passenger, a 37 year old male from Chicago, attempted to run from the officer but was caught and charged with Possession of a Stolen Motor Vehicle and Resisting a Police Officer. Both were processed and later released on a Citation and Notice. The offending vehicle was towed with an administrative hold placed on the vehicle and the motorcycle was returned to the owner.

23-01209 Reckless Driving

On September 23, 2023 1:40AM, a River Forest officer conducting traffic enforcement near Harlem Avenue and Division Street observed a vehicle traveling 93mph on Harlem Avenue. The vehicle was stopped and the driver, a 25 year old male from Plainfield, was arrested for Reckless Driving. He was processed and later released on a Citation and Notice. The vehicle was towed with an administrative hold placed on the vehicle.

23-01228 No Valid Driver's License

On September 27, 2023 1:21AM, a River Forest officer on general patrol near Harlem Avenue and North Avenue observed a vehicle driving on Harlem Avenue with a suspended license plate. The vehicle was stopped and the driver, a 38 year old male from Chicago, was found to be driving despite never having been issued a driver's license. He also could not provide proof of insurance for the vehicle. He was arrested for Driving with No Valid Driver's License, processed, and later released on a Citation and Notice. The vehicle was towed with an administrative hold placed on the vehicle.

23-01111 Unlawful Use of a Weapon / Warrant

On September 9, 2023 9:20AM, a River Forest unit stopped a vehicle on North Avenue for a traffic violation. The driver, a 62 year old female from Chicago, tendered her driver's license. An inquiry of her name showed her license was suspended and she had a serviceable DuPage County warrant. The female was arrested. During a subsequent inventory search of the vehicle, officers located a loaded handgun under the driver seat. The female did not possess an active Concealed Carry License and was transported to the station where she was charged with Aggravated Unlawful Use of a Weapon, the warrant and traffic violations. She was later transported to Maybrook for bond hearing.

23-01165 Unlawful Possession of a Controlled Substance

On September 14, 2023 09:07AM, a River Forest unit stopped a vehicle on the 8000 Block of Lake Street for a traffic violation. The driver was a 24 year old male from Chicago. During the traffic stop, the officer smelled a strong odor of cannabis and observed cannabis cigarettes in plain view, in the vehicle's cup holder. During a subsequent search of the vehicle, the officer located a plastic bag containing three green pills. The male stated they were Xanax, and he did not possess a prescription for the drugs. He was arrested and charged with Possession of a Controlled Substance and traffic violations. He was later transported to Maybrook for bond hearing.

23-01161 Retail Theft / Criminal Trespass

On September 12, 2023 6:58AM, River Forest units responded to 7525 Lake Street (Jewel) for a retail theft. An officer observed a 53 year old male from North Riverside matching the description of the offender across the street from Jewel. Upon seeing the officer, the male began emptying the contents of his backpack that were taken in retail theft. The male and the proceeds were positively identified by a Jewel employee. The male was also discovered to have been previously banned from Jewel in May of 2023. The male was arrested and transported to the station where he was processed and charged with retail theft and criminal trespass. He was later released on bond.

23-01162 Unlawful Delivery, Unlawful Possession of a Controlled Substance

On September 13, 2023 9:42AM, a River Forest unit was conducting traffic enforcement on Lake Street when his license plate reader alerted him to a vehicle entered into LEADS as a Felony Vehicle. The officer followed the vehicle turn for turn onto southbound Harlem Avenue from Chicago Avenue. At this point the vehicle began driving recklessly, speeding, disobeying stop lights and improperly changing lanes. The vehicle then crashed at the intersection of Harlem Avenue and Lake Street and the driver, a 32 year old male from Bellwood, was quickly taken into custody by River Forest units. The male had suspect narcotics on his person which field tested positive for fentanyl. The male was transported to the hospital then later charged with Unlawful Delivery and Unlawful Possession of a Controlled substance, Driving while license revoked and multiple other traffic violations. He was placed in a cell awaiting transport to Maybrook for bond hearing.

23-01164 Retail Theft & Criminal Trespass to Real Property

On September 13, 2023 6:00PM, a River Forest tactical officer was informed by the Town Center security guard of a retail theft in-progress at the Walgreens located at 7251 Lake Street. The offender, a 55 year old male Chicago resident, exited the store without purchasing a couple pairs of socks and was previously issued a written criminal trespass warning. The proceeds were returned to the store and the offender was arrested for criminal trespass to real property. The offender was processed at the station, given a misdemeanor court date, and released on bond.

23-01169 Retail Theft & Obstructing a Peace Officer

On September 14, 2023 9:31PM, River Forest officers were dispatched to the Jewel located at 7525 Lake Street for the retail theft in-progress. Upon arrival, the River Forest officer observed the offender, a 36 year old male Woodridge resident, exit the store carrying a bottle of liquor. The Jewel employee told the officer that the offender did not purchase the bottle of liquor. The officer advised the offender to stop, and the offender fled the scene on foot. A brief foot pursuit was engaged, and the offender eventually voluntarily stopped, and did not resist the arrest. The offender was arrested for retail theft and obstructing a peace officer. The offender was processed, given a misdemeanor court date, and released on bond.

23-01178 Outside Agency Arrest Warrant

On September 17, 2023 4:45PM, River Forest officers were dispatched to 414 Clinton Place for the suspicious person attempting to gain entry to the building. Upon arrival, the River Forest officer determined the subject did not live in the building and was acting in an erratic manner. The officer identified the subject, a 57 year old male Dolton resident, and determined the subject had an outstanding Chicago warrant for driving under the influence. The subject was arrested, transported to the station, and extradited by the Chicago Police Department.

23-01225 Retail Theft & Criminal Trespass to Real Property

On September 26, 2023 3:40PM, River Forest officers were dispatched to the Jewel located at 7525 Lake Street for the retail theft in-progress. The offender, a 34 year old male Cicero resident, was identified as the subject that stole a drink and was previously issued a written criminal trespass warning. The offender was given a misdemeanor court date and released on scene with a Citation & Notice.

23-01227 Aggravated Battery

On September 26, 2023 4:57PM, River Forest units were dispatched to the disturbance at Roosevelt Junior High School located at 7560 Oak Stret. Upon arrival, it was determined the juvenile offender battered the juvenile victim in an un-provoked targeted attack. The juvenile victim sustained minor injuries and was treated on scene. The juvenile offender was identified and arrested for aggravated battery. The juvenile offender was transported to the station, petitioned, and released to a parent.

23-01237 Retail Theft & Battery

On September 28, 2023 3:58PM, River Forest units were dispatched to the Jewel located at 7525 Lake Street for the battery in-progress. The Jewel employee advised he attempted to stop a retail theft offender and the offender threw macaroni salad in his face. The offender, a 38 year old female Chicago resident, was located, identified, and arrested for retail theft and battery. The offender was transported to the station for processing and was not eligible for a Citation & Notice. The offender was transported to the Maybrook courthouse for bond hearing.

23-01246 Possession of a Stolen Motor Vehicle & Criminal Damage to Property

On September 30, 2023 2:05 PM, River Forest units were dispatched to the Walgreens located at 7251 Lake Street for the motor vehicle theft. Forest Park units observed the stolen vehicle driving recklessly southbound on Harlem Avenue and initiated a pursuit. The stolen vehicle crashed on the corner of Roosevelt Avenue and Harlem Avenue in Oak Park. The juvenile offender fled from the vehicle on foot and Forest Park officers took the juvenile offender into custody after a brief foot pursuit. The juvenile offender was identified and transported to the hospital for injuries sustained in the vehicle crash. The juvenile offender was released from the hospital with minor injuries and transported to the station for processing. The juvenile offender was charged with possession of a stolen motor vehicle and criminal damage to property. The juvenile was petitioned and released to a parent.

The following chart summarizes and compares the measured activity for all three patrol watches during the month of September 2023:

	Midnights 2230-0630	Day Watch 0630-1430	Third Watch 1430-2230	Traffic & Tactical Unit
Criminal Arrests	4	3	9	0
Warrant Arrests	0	1	1	0
D.U.I Arrests	1	0	0	0
Misdemeanor Traffic Arrests	14	7	12	1
Hazardous Moving Violations	78	46	60	4
Compliance Citations	48	32	50	7

Parking Citations	301	23	20	0
Traffic Stop Data Sheets	189	103	128	12
Quasi-Criminal Arrests/ L.O	4	0	0	0
Field Interviews	6	12	20	2
Premise Checks/Foot Patrols	383	221	297	27
Written Reports	51	41	71	5
Administrative Tows	9	4	9	0
Booted vehicles	1	0	0	0
Sick Time used (in days)	4	2	1	0

Detective Division

Detective Sergeant Labriola worked sixteen (16) days performing detective duties.

Detective Zermeno worked seventeen (17) days performing detective duties.

Detective Sergeant Labriola attended a Mental Health First Aid for Public Safety Class.

Detective Sergeant Labriola was assigned to the WEDGE Task Force for two days.

Detective Sergeant Labriola was reassigned to patrol for one afternoon shift.

Detective Zermeno attended one day of in-service mandated training.

Detective Zermeno attended an LPR Recognition class at the Illinois State Police Dist. 15 building.

Detective Zermeno gave a presentation about ABLE at the Village Board meeting.

Detective Zermeno was assigned to the WEDGE Task Force for two days.

During the month of September, the Detective Unit completed numerous online mandated continuous educational courses.

During the month of September, the Detective Unit opened up/reviewed nine (9) cases for potential follow-up. Of those cases, two (2) were cleared by an arrest, one (1) was exceptionally cleared, and six (6) are still active. The Unit also continued to investigate open cases from previous months, as well as assisted the Patrol Division in cases reported in the month of September.

Year to Date Arrest Statistics

Quantity Arrested	# Felony Charges	# Misdemeanor Charges	# Warrants
27	19	12	6

September 2023 Case Assignment Summary

Part I	# Cases	Cleared by Arrest	Adm Closed	Screen Out	Susp	Except	Pend	Refer	Unfound
Armed Robbery	2						2		
Burglary-Motor Vehicle	1						1		
Motor Over \$500	1					1			
Theft Under \$500	1	1							
Part I Total	5	1	0	0	0	1	3	0	0
Part II	# Cases	Cleared by Arrest	Adm Closed	Screen Out	Susp	Except Clear	Pend	Refer	Unfound
Fleeing and Eluding	2						2		
Disorderly Conduct	1	1							
Information for Police	1						1		
Part II Total	4	1	0	0	0	1	3	0	0
TOTALS	9	2	0	0	0	1	6	0	0

September 2023 Juvenile Arrests

Offenses	Adjusted	Cited	Petitioned	Referred
Assault			1	
Curfew		1		
Possession of Stolen Vehicle			1	
Total (3)	0	1	2	0

New Investigations

23-01112 Armed Robbery

On September 2, 2023 9:50PM, River Forest Officers responded to Circle K located at 7201 North Avenue in reference to an armed robbery. The victims claimed that while they were at a gas pump, an unknown male subject approached their vehicle and brandished a firearm before asking for all their belongings. Two other suburban law enforcement agencies experience similar armed robberies, and a potential suspect has been developed. This case is still pending further investigation and is active.

23-01117 Fleeing and Eluding

On September 4, 2023 12:58AM, a River Forest Officer attempted to stop a motor vehicle for speeding in the 900 block of Harlem Avenue. The officer activated his emergency equipment, and the vehicle fled at a high rate of speed, but the officer did not pursue. Investigators will attempt to locate the vehicle for an administrative hold. This case is still active.

23-01118 Transmission of a False 911 Call

On September 4, 2023 7:43AM, a 38-year-old female resident from the 1500 block of Clinton Street related that a male subject approached her with what she believed to be a firearm and robbed her taking her wallet. Pursuant to an investigation, it was determined that the robbery never took place, and the female resident provided the registration of a male companion's pickup truck. Search warrants were completed for the resident's cell phone and her Ring camera which provided evidence that the female resident made a false report, and she in fact knew the male subject she implicated. She was arrested and charged with a Class 4

felony. This case was cleared by an arrest.

23-01123 Theft Under \$500

On September 5, 2023 4:16AM a River Forest Officer observed a 34-year-old male from Chicago attempting to gain access to a vehicle in the 1500 block of Harlem Avenue. The male subject fled on foot and was later detained. He was in possession of multiple items taken from a moto vehicle burglary in Oak Park. Investigators obtained a statement from the offender in which he admitted to burglarizing a vehicle in Oak Park. Oak Park Police Department declined to take custody of the offender and he was charged with possession of stolen items. This case was cleared by an arrest.

23-01150 Theft Over \$500

On September 11, 2023 the owner of Massage Envy located at 7341 Lake Street reported that one of the store managers has been stealing cash from the business since December 2022. The owner related that the manager has not made a cash deposit since December and that the loss in River Forest is approximately \$8,000. The owner decided to allow the manager to pay him back, but since she only made partial payment, he wanted her arrested. He was advised that since he received partial payment and agreed to repayment, it is a civil issue, and this case was exceptionally cleared.

23-01153 Information for Police

On September 11, 2023 5:05PM a River Forest resident came to RFPD to report that his ex-wife's former boyfriend has been contacting his juvenile children via cellular telephone on multiple occasions. Investigators have been in contact with the resident, his ex-wife, and are awaiting phone records for further investigation. This case is still active.

23-01191 Fleeing and Eluding

On September 20, 2023 4:34PM, River Forest Investigators observed a male subject driving southbound in the 1100 block of Thatcher Avenue at a speed higher than the posted speed limit and the vehicle was missing a back bumper which is required by the Illinois Vehicle Code. Investigators attempted to stop the vehicle, but the car fled. Investigators placed the vehicle in the village license plate reader hot list, and an alert was activated at 6:47PM that the vehicle was southbound on Harlem from North Ave. The vehicle was stopped, and the passenger was identified as the driver who fled from Investigators earlier. He was charged with fleeing and eluding, and this case was closed by an arrest.

23-01201 Armed Robbery

On September 22, 2023 1:16AM, River Forest Officer responded to the 1500 block of Bonnie Brae Place in reference to an armed robbery. The victims related that a black sport utility vehicle approached them and multiple subjects with firearms exited. They took the victim's belongings and cellular telephones before they fled. A review of village cameras was conducted, and it was determined that the vehicle was stolen from Chicago, and the vehicle was used in multiple robberies in Chicago. Investigators are working with the Chicago Police Department who recovered the offending vehicle, and some of the victim's belongings were inside of the vehicle. This case is still active.

23-01220 Burglary from Motor Vehicle

On September 25, 2023 6:40PM, a subject reported that his vehicle was burglarized on September 25, 2023, between 2:40PM and 3:05PM while he was inside the post office located at 401 William. Multiple items were

removed included United States Currency, a watch, a firearm, laptop, two cellular telephones, and credit cards. Village of River Forest Street cameras do not depict the incident. This case is still active.

Old Cases

23-01223 Violation of a no Stalking Order

On September 26, 2023, investigators located a 47-year-old male from Chicago and arrested him for violating a No Stalking Order. This case originated from River Forest Police Department case 23-00606, and after the 47-year-old male was incarcerated, he contacted the victim from jail, which created a new violation.

Training

During the month of September 2023, thirty-one (31) officers/civilian employees attended different training classes for a total of five-hundred and eighteen and one-half (518.5) hours of training. The Department members, courses, and total number of hours included in the courses are detailed below.

Officer	Course	Start	End	Hours
Barcenas	Dementia Live	9/25/2023	9/25/2023	1.5
Barcenas	Emergency Vehicle Operator Course	9/10/2023	9/10/2023	8.5
Barcenas	CPR	9/25/2023	9/25/2023	6
Barcenas	SAFE-T Act Roll Call Training	9/1/2023	9/1/2023	1
Bradley	Dementia Live	9/25/2023	9/25/2023	1.5
Bradley	CPR	9/25/2023	9/25/2023	6
Bradley	SAFE-T Act Roll Call Training	9/1/2023	9/1/2023	1
Casarez	Dementia Live	9/25/2023	9/25/2023	1.5
Casarez	CPR	9/25/2023	9/25/2023	6
Casarez	SAFE-T Act Roll Call Training	9/1/2023	9/1/2023	1
Casey	Dementia Live	9/25/2023	9/25/2023	1.5
Casey	CPR	9/25/2023	9/25/2023	6
Casey	PLI September 2023 Monthly Legal Update	9/1/2023	9/30/2023	1
Casey	SAFE-T Act Roll Call Training	9/1/2023	9/1/2023	1
Cassidy	Rifle Training	9/19/2023	9/19/2023	8.5
Cassidy	16 Hour MEGGITT XVT Instructor	9/12/2023	9/13/2023	17
Cassidy	SAFE-T Act Roll Call Training	9/1/2023	9/1/2023	1
Catalano	Evidence Based Interview Interrogation	9/18/2023	9/20/2023	24
Catalano	PLI September 2023 Monthly Legal Update	9/1/2023	9/30/2023	1
Catalano	SAFE-T Act Roll Call Training	9/1/2023	9/1/2023	1
Coleman	PLI September 2023 Monthly Legal Update	9/1/2023	9/30/2023	1
Coleman	SAFE-T Act Roll Call Training	9/1/2023	9/1/2023	1
Cortes	Dementia Live	9/25/2023	9/25/2023	1.5
Cortes	VORTEX: Vehicle Operations and Rescue	9/21/2023	9/22/2023	17
Cortes	CPR	9/25/2023	9/25/2023	6
Cortes	PLI September 2023 Monthly Legal Update	9/1/2023	9/30/2023	1

Cortes	SAFE-T Act Roll Call Training	9/1/2023	9/1/2023	1
Czernik	Dementia Live	9/25/2023	9/25/2023	1.5
Czernik	Less Lethal Impact Munitions Instructor	9/27/2023	9/27/2023	9
Czernik	Officer Down: Tactical Response	9/22/2023	9/22/2023	8.5
Czernik	CPR	9/25/2023	9/25/2023	6
Czernik	SAFE-T Act Roll Call Training	9/1/2023	9/1/2023	1
Dosen	Dementia Live	9/25/2023	9/25/2023	1.5
Dosen	CPR	9/25/2023	9/25/2023	6
Dosen	PLI September 2023 Monthly Legal Update	9/1/2023	9/30/2023	1
Dosen	SAFE-T Act Roll Call Training	9/1/2023	9/1/2023	1
Officer	Course	Start	End	Hours
Drake	Dementia Live	9/25/2023	9/25/2023	1.5
Drake	40 Hour Basic School Resource Officer	9/11/2023	9/15/2023	40
Drake	Interviewing Children	9/7/2023	9/7/2023	8.5
Drake	CPR	9/25/2023	9/25/2023	6
Drake	PLI September 2023 Monthly Legal Update	9/1/2023	9/30/2023	1
Drake	SAFE-T Act Roll Call Training	9/1/2023	9/1/2023	1
Fries	Dementia Live	9/25/2023	9/25/2023	1.5
Fries	CPR	9/25/2023	9/25/2023	6
Fries	PLI September 2023 Monthly Legal Update	9/1/2023	9/30/2023	1
Fries	SAFE-T Act Roll Call Training	9/1/2023	9/1/2023	1
Gonzalez	Dementia Live	9/25/2023	9/25/2023	1.5
Gonzalez	Conflict Resolution and De-escalation	9/26/2023	9/26/2023	8.5
Gonzalez	CPR	9/25/2023	9/25/2023	6
Gonzalez	PLI September 2023 Monthly Legal Update	9/1/2023	9/30/2023	1
Gonzalez	SAFE-T Act Roll Call Training	9/1/2023	9/1/2023	1
Green	Immediate Trauma Care: End User	9/19/2023	9/19/2023	8.5
Green	PLI September 2023 Monthly Legal Update	9/1/2023	9/30/2023	1
Green	SAFE-T Act Roll Call Training	9/1/2023	9/1/2023	1
Greenwood	Strategic Leadership for Police Executives	9/1/2023	9/1/2023	8.5
Grill	Dementia Live	9/25/2023	9/25/2023	1.5
Grill	CPR	9/25/2023	9/25/2023	6
Grill	SAFE-T Act Roll Call Training	9/1/2023	9/1/2023	1
Humphreys	Rifle Training	9/18/2023	9/18/2023	8.5
Humphreys	Developing and Managing Informants	9/7/2023	9/7/2023	8.5
Humphreys	SAFE-T Act Roll Call Training	9/1/2023	9/1/2023	1
Labriola	Mental Health First Aid for Public Safety	9/7/2023	9/7/2023	8.5
Labriola	PLI September 2023 Monthly Legal Update	9/1/2023	9/30/2023	1
Labriola	SAFE-T Act Roll Call Training	9/1/2023	9/1/2023	1
Landini	Less Lethal Impact Munitions Instructor	9/27/2023	9/27/2023	9
Landini	PLI September 2023 Monthly Legal Update	9/1/2023	9/30/2023	1
Landini	SAFE-T Act Roll Call Training	9/1/2023	9/1/2023	1
Lenz	Building Entry and Control Tactics	9/5/2023	9/6/2023	17

Lenz	PLI September 2023 Monthly Legal Update	9/1/2023	9/30/2023	1
Lenz	SAFE-T Act Roll Call Training	9/1/2023	9/1/2023	1
Mika	Dementia Live	9/25/2023	9/25/2023	1.5
Mika	CPR	9/25/2023	9/25/2023	6
Mika	PLI September 2023 Monthly Legal Update	9/1/2023	9/30/2023	1
Mika	SAFE-T Act Roll Call Training	9/1/2023	9/1/2023	1
Murillo	SAFE-T Act Roll Call Training	9/1/2023	9/1/2023	1
Niemann	Dementia Live	9/25/2023	9/25/2023	1.5
Niemann	40 Hour Firearms Instructor Course	9/5/2023	9/9/2023	42.5
Niemann	Evidence Based Interview Interrogation	9/18/2023	9/20/2023	24
Officer	Course	Start	End	Hours
Niemann	CPR	9/25/2023	9/25/2023	6
Niemann	PLI September 2023 Monthly Legal Update	9/1/2023	9/30/2023	1
Niemann	SAFE-T Act Roll Call Training	9/1/2023	9/1/2023	1
O'Shea	IRMA Police Chiefs Steering Committee	9/21/2023	9/21/2023	5
Petrulis	SAFE-T Act Roll Call Training	9/1/2023	9/1/2023	1
Pisciotta	SAFE-T Act Roll Call Training	9/1/2023	9/1/2023	1
Ransom	Rifle Training	9/18/2023	9/18/2023	8.5
Ransom	Frontline Leadership for Police Officers	9/8/2023	9/8/2023	8.5
Ransom	SAFE-T Act Roll Call Training	9/1/2023	9/1/2023	1
Schrader	Rifle Training	9/19/2023	9/19/2023	8.5
Schrader	Dementia Live	9/25/2023	9/25/2023	1.5
Schrader	CPR	9/25/2023	9/25/2023	6
Schrader	PLI September 2023 Monthly Legal Update	9/1/2023	9/30/2023	1
Schrader	SAFE-T Act Roll Call Training	9/1/2023	9/1/2023	1
Swierczynski	IRMA Police Chiefs Steering Committee	9/21/2023	9/21/2023	5
Swierczynski	SAFE-T Act Roll Call Training	9/1/2023	9/1/2023	1
Tagle	Acting Officer in Charge	9/6/2023	9/8/2023	25.5
Tagle	Police Supervisory Liability	9/22/2023	9/22/2023	8.5
Tagle	PLI September 2023 Monthly Legal Update	9/1/2023	9/30/2023	1
Tagle	SAFE-T Act Roll Call Training	9/1/2023	9/1/2023	1
Zermeno	License Plate Recognition Tech: Basic	9/7/2023	9/7/2023	3
Zermeno	License Plate Recognition Tech: Advanced	9/7/2023	9/7/2023	3
Zermeno	Dementia Live	9/25/2023	9/25/2023	1.5
Zermeno	CPR	9/25/2023	9/25/2023	6
Zermeno	PLI September 2023 Monthly Legal Update	9/1/2023	9/30/2023	1
Zermeno	SAFE-T Act Roll Call Training	9/1/2023	9/1/2023	1
Total Hours				518.5

RIVER FOREST FIRE DEPARTMENT



MONTHLY REPORT

SEPTEMBER 2023



MEMORANDUM

TO: Matt Walsh
Village Administrator

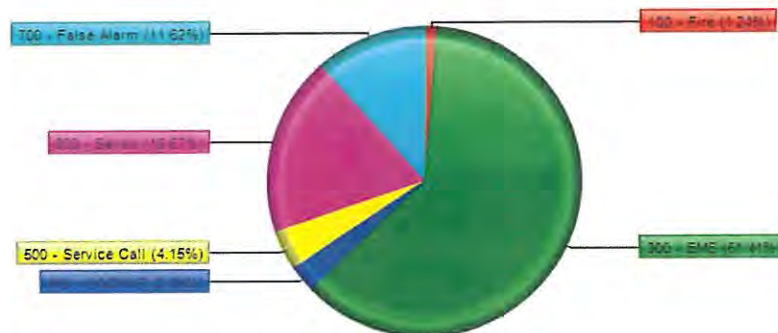
FROM: *Thomas Gaertner*
Thomas Gaertner
Fire Chief

DATE: October 9, 2023

SUBJECT: Monthly Report – September 2023

The Fire Department responded to 248 calls during the month of September. This is below our average number of calls in comparison to September 2022 where we had 252 calls. Emergency Medical Service calls represent 61.41% of our response activity for the month of September.

Incident Type Group	September 2023
100 - Fire	3
300 - EMS	148
400 - Hazardous Conditions	7
500 - Service Call	10
600 - Good Intent	45
700 - False Alarms	28
800 - Other	7
Monthly Total	248





Custom v Sep 1, 2023 - Sep 30, 2023 v

39%

FIRE
Percentage of Total Incidents

61%

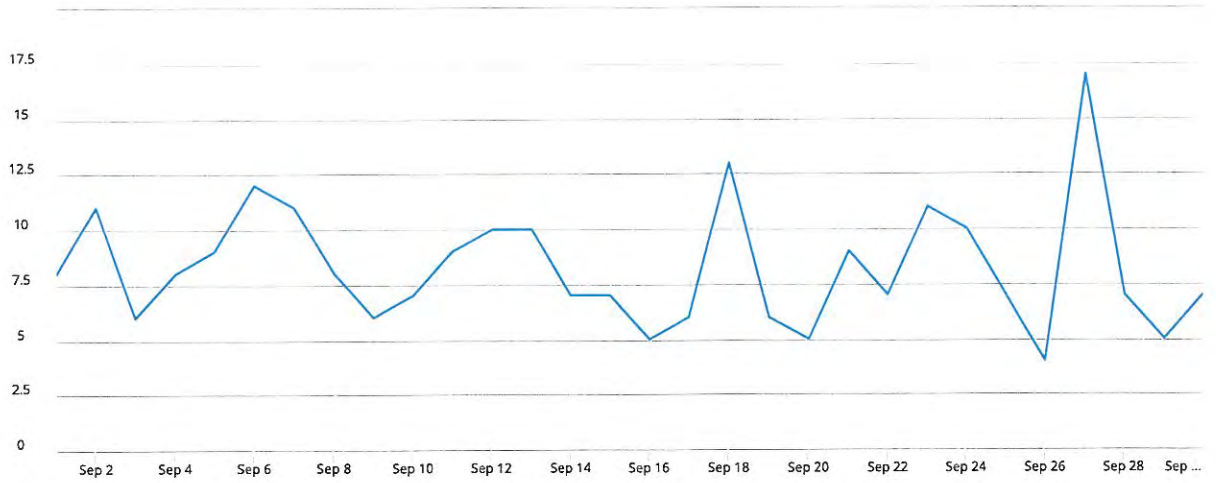
EMS
Percentage of Total Incidents

248

INCIDENTS
In Selected Time Slice

30

DAYS
In Selected Time Slice



Week Ending	9/3/23	9/10/23	9/17/23	9/24/23	10/1/23	10/8/23	10/15/23	10/22/23	10/29/23	11/5/23	11/12/23	11/19/23	11/26/23	Total
RIVER FOREST FIRE DEPARTMENT	25	61	54	61	47									248
Total	25	61	54	61	47									248



Custom v Jan 1, 2023 - Sep 30, 2023 v

43%

FIRE
Percentage of Total Incidents

57%

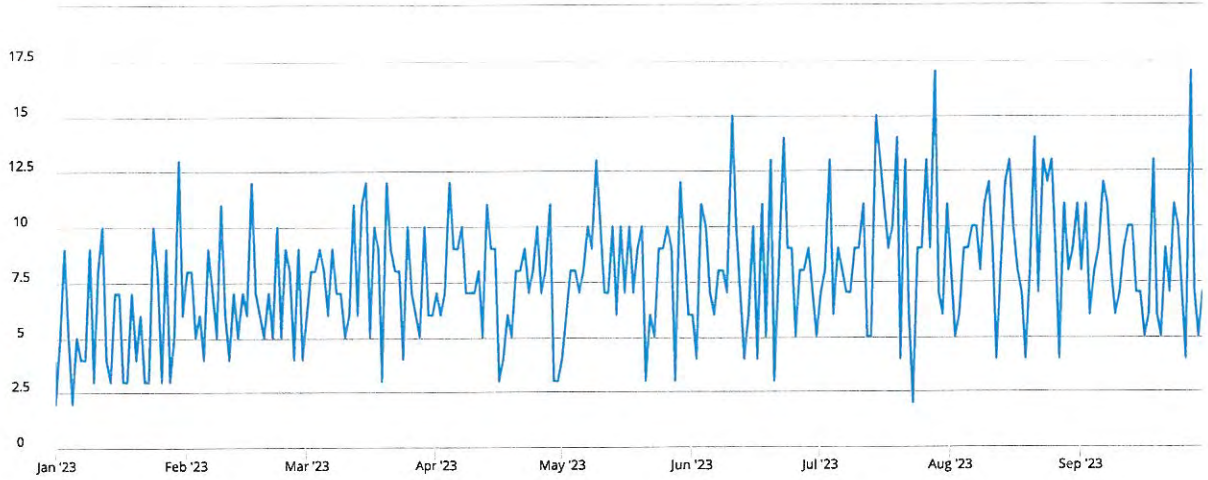
EMS
Percentage of Total Incidents

2,118

INCIDENTS
In Selected Time Slice

273

DAYS
In Selected Time Slice



Counts

% Rows

% Columns

% All

	Jan '23	Feb '23	Mar '23	Apr '23	May '23	Jun '23	Jul '23	Aug '23	Sep '23	Oct '23	Nov '23	Dec '23	Jan '24	Total
(11) Structure Fire	4	6	3	7	8	8	3	6	3					48
(13) Mobile property (vehicle) fire					2		1							3
(14) Natural vegetation fire					1	10	1							12
(15) Outside rubbish fire					1		1							2
(31) Medical assist							1							1
(32) Emergency medical service (EMS) incident	104	111	144	137	134	127	149	148	151					1,205
(33) Lock-In				1										1
(35) Extrication, rescue				1	2			1	1					5
(38) Rescue or EMS standby						1								1
(41) Combustible/f. spills & leaks	3	5	1	1	5	4	5	4	2					30
(42) Chemical release, reaction, or toxic condition	1	1			1		4	2	1					10
(44) Electrical wiring/equipm. problem	2	1	2	1	1	1	4	2	4					18
(45) Biological hazard								1						1
(46) Accident, potential accident							1							1
(51) Person in distress	3	5	4	3	2	7	2	5	2					33

	Jan '23	Feb '23	Mar '23	Apr '23	May '23	Jun '23	Jul '23	Aug '23	Sep '23	Oct '23	Nov '23	Dec '23	Jan '24	Total
(52) Water problem		2	1				4	1						8
(53) Smoke, odor problem		1				1	3	2						7
(55) Public service assistance	4	9	12	13	17	8	24	11	8					106
(57) Cover assignment, standby at fire station, move-up							2							2
(61) Dispatched and canceled en route	28	20	34	31	24	36	40	64	35					312
(62) Wrong location, no emergency found	4	5	4	3	16	8	8	5	10					63
(65) Steam, other gas mistaken for smoke		1	1	1			2							5
(71) Malicious, mischievous false alarm				1	1									2
(73) System or detector malfunction	1	2	6	2	2	2	6	3	1					25
(74) Unintentional system/detect... operation (no fire)	19	20	25	20	30	24	21	27	30					216
UNK				1										1
Total	173	189	237	223	247	237	282	282	248					2,118

Fire Chief Gaertner Report

- Attended monthly RFFD Officers meeting.
- Attended the Weekly Village Administrators Staff Meetings.
- Attended the monthly Statewide Terrorism & Intelligence Center (STIC) webinar.
- Attended the Metro Chiefs Fall Symposium in Addison, Illinois.
- Attended the monthly Metro Chiefs Executive Board Meeting.
- Met with Emergency One Fire Apparatus on the New Fire Engine Specifications.
- Attended the Annual West Central Municipal Conference Installation Dinner.
- Attended the WSCDC Operations Committee Meeting.
- Attended three Zoom Meetings with Lexipol on Fire Department Policy Development.
- Attended the Annual LemonAid Fundraiser on September 11th.
- Attended the Loyola EMS Fire Chiefs/Coordinators Zoom Meeting.

FIRE PREVENTION BUREAU

Fire Marshal Kevin Wiley

The September Report is the first report after the Autumnal Equinox when we really start to notice the sun setting a little earlier each day, cooler mornings and schools are in full session. It also means that it is Lemonade time!! Chief Gaertner, Deputy Chief Bochenek and I, along with Shift personnel were present for the memorial where we performed a 3-3-5 bell ceremony and recited a poem called "The Watch" honoring all the First Responders lives lost on 9-11. There were approximately 200 children and adults that braved the soggy, rainy weather to commemorate the 22nd annual event.

I was again successful in obtaining a grant from State Farm Insurance for a 2023 Fire Prevention Week kit. This is the second time I was successful in getting this grant. State Farm Insurance, in partnership with the National Fire Protection Association (NFPA) awards this grant on an annual basis. The kit contains enough safety material for 100 people that we will use at our Open House on Saturday, October 14 from 10am to 2pm.

Saturday, October 14, 2023, is the annual Fire Department - Fire Prevention Week - Open House. Fire Prevention Week will be held October 8 -14, 2023. Fire Prevention Week commemorates the Great Chicago Fire of 1871 and is the "NFPA's signature fire prevention awareness event and the oldest continuously running U.S. public health observance campaign, launched in 1922." The 2023 campaign slogan is "Cooking Safety Starts With YOU". Cooking fires are the leading cause of home fires and home injuries. Unattended cooking is the leading cause of cooking fires and deaths. I have attached a 2023 Open House flyer outlining some of the events that will take place. Everyone is invited and welcome. Come see what the Fire Department has and Touch-A-Truck!! We will also be doing some demonstrations on the new training prop.

I was able to spend some time wrapping up all my inspections and re-inspections of both Dominican and Concordia Universities. Both universities have had some recent personnel changes and scheduling was a bit of a problem for both campuses.

September also finished all the required State Fire Marshal mandated school fire drills. Again, new principals were a bit overwhelmed and despite having a mandate that requires the first fire drill take place within the first week of school, did not get back to me until September was well under way. I witnessed six fire drills in September.

As mentioned last month, Food Truck events are becoming more of the norm these days, Dominican had three more events in September where food trucks were the catering focus for food to be served at the events. Now that the 2018 Fire Code has a section dedicated to food trucks, I will be updating my requirements to distribute to all future food truck events.

September also starts our ISEARCH school safety assemblies. We have a new Police Officer, Megan Drake taking over as the new School Resource Officer, replacing Sgt. Ben Ransom. The Safety Assemblies cover several safety points that kids may encounter in their daily lives and some that only happen in a lifetime! We discuss various fire safety topics that range from calling 911, matches and lighters, smoke alarms, to having a Family Meeting Place outside their homes. On the Police side we discuss Finding a gun or a knife, bike safety that includes locking up their bikes. Sometimes we go out to the bike racks to find a bike that was not locked. We always find at least one! We also discuss Bus Safety, Car Safety and Seatbelts, Walking to school Safety and a few others. We try to have a couple of live interactions with the groups so the kids can get up and demonstrate some of the things they have learned. We have conducted six assemblies that totaled 334 students and 29 adults with more to come.

The last item in my monthly report is a summary of activities that do not fit in any other category such as, hydrant flows for sprinkler companies, servicing a Knox Box, public education flyers, and picking up and/or dropping off vehicles for service among others. These activities may not be difficult but do take up time that I like to account for.



RIVER FOREST FIRE DEPARTMENT
 FIRE PREVENTION BUREAU
 MONTHLY REPORT
 September 2023

#VALUE!	MONTHLY TOTALS		YEAR TO DATE	
	Sep-22	Sep-23	2022	2023
**FPB Inspections	11	10	110	120
**Company Inspections	12	29	124	116
FPB Re-Inspections	1	7	50	67
Company Re-Inspections	4	7	88	56
Special Inquiry/B/L Site Inspections	1	2	14	7
Construction Inspections (Rough/Finals)	3	6	23	44
Inspections with Building Department	1	0	6	1
Inspections with/for State Fire Marshal	0	0	9	4
Permit Inspections (tent, hot work, UST)	1	10	26	30
TOTAL INSPECTIONS	34	71	450	445
School/Business Emergency Plan/Drills	2	7	12	24
Violation Notices Issued	14	27	145	129
Violations Noted	36	45	403	318
Violations Corrected	8	25	199	185
Permits Issued	2	10	26	31
**Complaints Received & Investigated	0	0	3	3
All Meetings/Consultations	5	4	89	52
Training Activities	7	2	34	27
Fire Suppress/Alarm System Test/Final	0	0	1	12
Fire Suppression Hydro's	1	1	3	5
**Plan Reviews and Revisions	24	16	164	107
**Average turn around (Business Days)	7	2.12 Days	5.66	2.64 Days
Public Education Programs	3	10	28	45
Public Education Program Contacts	255	656	989	1264
Misc Fire Prev Activities (See Narrative)	6	8	50	69

** Performance Measures for the Chief
 Fire Marshal Kevin Wiley



River Forest Fire Department
2023 OPEN HOUSE
400 PARK AV.



Engine 213

Ambulance 215

Truck 219

Saturday October 14, 2023
Time: 10:00am – 2:00pm

Come and Touch-A-Truck

2023 FIRE DEPARTMENT OPEN HOUSE FEATURES

- TOUCH A FIRETRUCK AND AMBULANCE
 - FIRE APPARATUS/STATION TOURS
 - RIVER FOREST POLICE DEPARTMENT – REGISTER BIKES/ CHILD ID KITS
- WEST SUBURBAN CONSOLIDATED DISPATCH CENTER (911 PRACTICE PHONE STATION FOR CHILDREN)
 - RIVER FOREST PUBLIC WORKS DEPARTMENT “TOUCH A BOBCAT LOADER”
- RIVER FOREST INTERNATIONAL ASSOCIATION OF FIREFIGHTERS IAFF LOCAL 2391
 - RIVER FOREST TOWNSHIP

Individual Shift Reports

Gold Shift Report Lt. Howe

Activities: For the month of September Gold Shift had a total of 78 calls. 30 of the calls were fire related, 46 involved emergency medical services and there were 2 service calls.

Incidents/Events of Note: On September 11, members of the Gold Shift responded auto-aid to a hazardous materials call at McNeal Hospital in Berwyn to investigate a white powder sent through the mail.

Shift Training: Gold shift had 255 hours of training this month, for an average of 42.5 hours per firefighter. Our monthly fire included water supply, care and maintenance of equipment, hose deployment, SCBA training, and driver operator training, and Loyola mandated continuing education On Pediatric Emergencies. FF Krall completed RICO (Rapid Intervention Company Ops) and Infant Seat Tech continuing education. FF Rouse had additional Engineer/Driver training in preparation for an Engine assignment. On September 11, members of the Gold Shift attended the Lemonade Stand community event.

Inspections: Gold Shift completed 16 in-company inspections.

Gold shift completed all assigned hydrant testing.

FF's Zipperich, Basa, and Rouse instructed AHA CPR classes for members of the West Suburban Consolidated Dispatch telecommunicators, River Forest Public Works, and the River Forest Police Department.

Black Shift Report: Lt. Boyd

Activities: Black Shift had a total of 93 calls. 35 were fire related, 53 were EMS calls, 5 service calls.

Incidents/Events of Note: None

Shift Training: Black shift conducted 80 hours of fire related training this month and 15 hours of EMS training for a total of 95 hours of training. That is an average of 18 hours per Lieutenant and firefighter/paramedics. Driver training, tools, fire hydrant flow testing, SCBA, extinguishers, public education, pre-planning, officer meeting review, and pumping training were completed this month. Loyola EMS Continuing Education was completed this month as well.

Inspections: 9 in-company inspection were completed.

Red Shift Report: Lt. Smith

Activities: For the month of September, Red Shift had a total of 77 calls. 22 of the calls were fire related. There were 52 EMS calls and 3 service calls.

Incidents/Events of Note: On September 25th, Red Shift responded for a two-vehicle accident at Park and Division Street. Engine 213 and Truck 219 arrived on scene and began assessing the patients. E213 secured the vehicles, one of which was leaking fluids from the engine compartment. The fluids were mixing with the rain and running into a storm drain. E213 used loose absorbent to create dams in the gutter to prevent engine fluids from continuing to run into the storm drain. Truck 219 used loose absorbent to collect engine fluids on the street. The Metropolitan Water Reclamation District of Greater Chicago was called by E213. The crew reported that engine fluids had entered the waterway. The street was washed down after the vehicle leaking fluids was towed. On September 29th E213 responded to 114 Forest Ave for the electrical issue inside the home. When E213 arrived, they were met by the homeowners of 114 Forest, 118 Forest, 110 Forest and 106 Forest Ave. The homeowners complained of power surges inside their homes. They also reported the odor of burning inside their homes. E213 began investigating each home using a thermal imaging camera. The crew and homeowners began turning off the main breakers to each home's electric panel. COMED was called to the scene. Homeowners from the one hundred block of Keystone began to show up on Forest to complain of power surges inside their homes. Truck 219 responded to the 100 block of Keystone to investigate four homes. T219 also made sure that all main breakers were off. E213 and T219 stayed on scene until COMED arrived to handle the incident.

Shift Training: Red Shift had 167 hours of fire related training this month and 36.5 hours of EMS training for a total of 203.5 hours of training. That is an average of 34 hours per firefighter. Red Shift training for the month included Loyola CE – Pediatrics. Red Shift continues to train the probationary firefighter. Red Shift tested hose on Engine 213. Red Shift tested hydrants in District C. Red Shift spent several shifts on large diameter hose deployment and maneuvering. Lt. Smith attended a forty-eight-hour Command and Control: Incident Operations class at the National Fire Academy in Emmitsburg, Maryland. Lt. Smith attended a 1.5-hour class on Bridging the Generational Gap in the Fire Service. The class was held by the USFA.

Inspections: Completed 0 in-company fire inspections with 0 violations, and 6 re-inspections with 4 corrections.

Department Training Lt. Carter

For September 2023 the department participated in various training activities such as:

- Loyola Continuing Education was Pediatric Emergencies
- Shifts continued their assigned building inspections.
- Hose testing has almost been completed.
- Hydrant testing has almost been completed.
- Lt. Carter attended a Fire Instructor Conference in East Peoria
- Lt. Smith attended a weeklong Command and Control of Incident Operations at the National Fire Academy in Emmittsburg, Maryland
- FF/PM's Zipperich and Rouse taught CPR and Stop the Bleed to some members of the River Forest Police Department
- Division 11 Hazardous Materials, TRT and Fire Investigator drills were canceled for the month of September.
- Several block parties were attended by shift personnel.

EMS/Paramedic Activity FF/PM Fischer

In the month of September, RFFD responded for a total of 142 patients. Of the 142 patients, 116 were treated and transported by Ambulance 215, 3 were invalid assists and 23 patients refused care. These 142 patients had various complaints. Below is how the complaints break down:

No complaint – 0
 Abdominal Pain – 3
 Allergic Reaction – 1
 Altered Mental Status - 0
 Animal Bite -- 0
 Assault – 2
 Breathing Problems – 18
 Burns -- 0
 Psychiatric – 8
 Chest Pain – 9
 Cardiac/Traumatic/Respiratory Arrest – 1
 Choking – 0
 CO Poisoning - 0
 Diabetic – 5
 Electrocutation - 0
 Eye Problem -- 0
 Fall – 20
 General aches, pain - 0
 General Injury - 0
 Headache/Concussion – 0
 Hemorrhage/Bleeding – 1
 Medical/Inter-Facility Transfer - 0

Medical Alarm – 0
Opiate Overdose -- 0
Pain (Back) – 0
Pain (General) -- 3
Patient Assist – 3
Poisoning / Drug Ingestion – 1
Pregnancy/Childbirth -- 1
Seizure – 8
Sick Person -- 28
Stroke / CVA – 1
Special Event Stand-by - 0
Traffic Accident – 4
Traumatic Arrest - 0
Traumatic Injury – 6
Unconscious/Unresponsive – 5
Unknown Problems – 6
Weakness - 0

The 116 patients who were transported went to the following hospitals:

Gottlieb – 14
Hines VA – 1
Loyola – 16
MacNeal -2
Community First -- 0
Rush / Oak Park – 83
Resurrection - 0
West Suburban – 0

We had 26 calls to other towns for a mutual aid ambulance and received aid from other towns 13 times.

Vehicle/Station Maintenance FF/PM Zipperich

VEHICLES

200- Nothing Reported

201- Nothing reported

202- Nothing reported

299- Nothing reported

213- OOS. Wiring harness replaced. Front brakes serviced. Tank to pump and cab tilt repaired.

214- At Forest Park and returned

215- Oil change due

218- Nothing reported

219- Wigits added Freon charge to AC, call still out to E1 to advise on system/complete service. Aerial cable track bent. Exhaust rehung. Tank to pump valve may be leaking.

222-Nothing reported

EQUIPMENT

222 Blowhard fan voltage adjusted.

FIRE STATION

Hastings repaired Plymovent. .

CPR TRAINING FOR RFPD AND WEST SUBURBAN CONSOLIDATED DISPATCH CENTER





MEMORANDUM

Date: October 16, 2023
 To: Matt Walsh, Village Administrator
 From: Rosey McAdams, Director of Finance
 Subject: Expenditures – September 2023

Attached for your review and approval is a list of payments made to vendors by account number for the period from September 1-30, 2023. The total payments made for the period, including payrolls, are as follows:

**VILLAGE OF RIVER FOREST
 EXPENDITURES
 MONTH ENDED SEPTEMBER 30, 2023**

FUND	FUND #	VENDORS	PAYROLLS	TOTAL
General Fund	01	\$ 778,540.23	\$ 494,688.66	\$ 1,273,228.89
Water & Sewer Fund	02	295,127.76	46,324.33	341,452.09
Motor Fuel Tax	03	84,135.15	-	84,135.15
Debt Service	05	-	-	-
Capital Equip Replacement	13	140,345.50	-	140,345.50
Capital Improvement Fund	14	800,694.35	-	800,694.35
TIF-Madison	31	-	-	-
TIF-North	32	-	-	-
Infrastructure Imp Fund	35	-	-	-
Total Village Expenditures		\$ 2,098,842.99	\$ 541,012.99	\$ 2,639,855.98

Requested Board Actions:

1. Motion to Approve the September 2023 Accounts Payable and Payroll transactions totaling \$2,639,855.98.

Accounts Payable

Transactions by Account

User: rmcadams
 Printed: 10/02/2023 - 10:38AM
 Batch: 00000.00.0000



Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-00-00-17-0010	Avalon Petroleum Company	PURCHASE OF FUEL	09/30/2023	56143	10,576.50	
01-00-00-17-0010	Avalon Petroleum Company	PURCHASE OF FUEL	09/30/2023	56143	4,000.27	
		Vendor Subtotal:			14,576.77	
01-00-00-17-0025	Ellen M Liebner	REFUND REFUSE STICKERS	09/30/2023	56173	16.50	
		Vendor Subtotal:			16.50	
01-00-00-21-0015	State Treasurer	PR Batch 00015.09.2023 State Income	09/15/2023	100576	14,395.50	
01-00-00-21-0015	State Treasurer	PR Batch 00030.09.2023 State Income	09/30/2023	100584	14,244.54	
		Vendor Subtotal:			28,640.04	
01-00-00-21-0015	United States Treasury	PR Batch 00015.09.2023 FICA Emplo	09/15/2023	100577	5,137.00	
01-00-00-21-0015	United States Treasury	PR Batch 00015.09.2023 Medicare En	09/15/2023	100577	4,761.84	
01-00-00-21-0015	United States Treasury	PR Batch 00015.09.2023 Federal Inco	09/15/2023	100577	40,479.03	
01-00-00-21-0015	United States Treasury	PR Batch 00015.09.2023 FICA Emplo	09/15/2023	100577	5,137.00	
01-00-00-21-0015	United States Treasury	PR Batch 00015.09.2023 Medicare En	09/15/2023	100577	4,761.84	
01-00-00-21-0015	United States Treasury	PR Batch 00030.09.2023 FICA Emplo	09/30/2023	100585	5,510.11	
01-00-00-21-0015	United States Treasury	PR Batch 00030.09.2023 FICA Emplo	09/30/2023	100585	5,510.11	
01-00-00-21-0015	United States Treasury	PR Batch 00030.09.2023 Medicare En	09/30/2023	100585	4,699.57	
01-00-00-21-0015	United States Treasury	PR Batch 00030.09.2023 Federal Inco	09/30/2023	100585	40,245.98	
01-00-00-21-0015	United States Treasury	PR Batch 00030.09.2023 Medicare En	09/30/2023	100585	4,699.57	
		Vendor Subtotal:			120,942.05	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2023 IMRF Emplc	09/15/2023	100581	1,776.98	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2023 IMRF-Volun	09/15/2023	100581	1,326.57	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2023 IMRF-Volun	09/15/2023	100581	186.40	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2023 IMRF Emplc	09/15/2023	100581	2,399.07	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2023 IMRF Emplc	09/15/2023	100581	2,925.15	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2023 IMRF Emplc	09/15/2023	100581	1,616.61	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00030.09.2023 IMRF Emplc	09/30/2023	100581	2,145.80	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00030.09.2023 IMRF Emplc	09/30/2023	100581	3,314.12	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00030.09.2023 IMRF-Volun	09/30/2023	100581	1,646.65	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00030.09.2023 IMRF Emplc	09/30/2023	100581	1,455.18	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00030.09.2023 IMRF-Volun	09/30/2023	100581	185.50	
01-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00030.09.2023 IMRF Emplc	09/30/2023	100581	2,024.91	
Vendor Subtotal:					21,002.94	
01-00-00-21-0040	ICMA Retirement Corporation - 302	PR Batch 00015.09.2023 ICMA	09/15/2023	100575	2,409.72	
01-00-00-21-0040	ICMA Retirement Corporation - 302	PR Batch 00015.09.2023 ICMA	09/15/2023	100575	3,192.83	
01-00-00-21-0040	ICMA Retirement Corporation - 302	PR Batch 00030.09.2023 ICMA	09/30/2023	100580	3,192.83	
01-00-00-21-0040	ICMA Retirement Corporation - 302	PR Batch 00030.09.2023 ICMA	09/30/2023	100580	2,409.03	
Vendor Subtotal:					11,204.41	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00015.09.2023 AXA Flat	09/15/2023	100574	1,084.00	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00015.09.2023 AXA %	09/15/2023	100574	1,524.30	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00015.09.2023 AXA Loan R	09/15/2023	100574	48.88	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00015.09.2023 AXA Roth %	09/15/2023	100574	2,136.81	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00015.09.2023 AXA Roth	09/15/2023	100574	350.00	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00030.09.2023 AXA Roth %	09/30/2023	100579	2,042.60	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00030.09.2023 AXA Roth	09/30/2023	100579	350.00	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00030.09.2023 AXA Flat	09/30/2023	100579	1,084.00	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00030.09.2023 AXA Loan R	09/30/2023	100579	48.88	
01-00-00-21-0041	AXA Equitable Retirement	PR Batch 00030.09.2023 AXA %	09/30/2023	100579	1,362.89	
Vendor Subtotal:					10,032.36	
01-00-00-21-0043	WEX Health, Inc	PR Batch 00015.09.2023 VEBA Contr	09/15/2023	100578	3,792.02	
01-00-00-21-0043	WEX Health, Inc	PR Batch 00030.09.2023 VEBA Contr	09/30/2023	100586	3,792.02	
Vendor Subtotal:					7,584.04	
01-00-00-21-0050	Illinois Fraternal Order of Police Lab	PR Batch 00030.09.2023 Police Union	09/30/2023	6550	1,326.00	
Vendor Subtotal:					1,326.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-00-00-21-0050	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURANC	09/01/2023	1535	1,288.89	
01-00-00-21-0050	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURANC	09/01/2023	1535	4,313.91	
01-00-00-21-0050	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURANC	09/01/2023	1535	6.33	
		Vendor Subtotal:			5,609.13	
01-00-00-21-0050	International Union of Operating Eng	PR Batch 00015.09.2023 Public Work:	09/15/2023	100582	296.80	
01-00-00-21-0050	International Union of Operating Eng	PR Batch 00030.09.2023 Public Work:	09/30/2023	100582	296.12	
		Vendor Subtotal:			592.92	
01-00-00-21-0050	International Union of Operating Eng	PR Batch 00015.09.2023 Public Work:	09/15/2023	100583	61.06	
01-00-00-21-0050	International Union of Operating Eng	PR Batch 00030.09.2023 Public Work:	09/30/2023	100583	60.95	
		Vendor Subtotal:			122.01	
01-00-00-21-0050	NCPERS Group Life Ins.	PR Batch 00015.09.2023 Supplementa	09/15/2023	6549	53.11	
01-00-00-21-0050	NCPERS Group Life Ins.	PR Batch 00030.09.2023 Supplementa	09/30/2023	6549	53.06	
		Vendor Subtotal:			106.17	
01-00-00-25-0021	Oak Design & Construction	REFUND OF STREET DUMPSTER 1	09/30/2023	56183	350.00	
		Vendor Subtotal:			350.00	
01-00-00-42-2120	Concordia University	REFUND FOR VS FOR TRAILER AL	09/15/2023	56080	140.00	
		Vendor Subtotal:			140.00	
01-00-00-42-2120	Margaret Navin	REFUND FOR VS LATE FEE ON NE	09/15/2023	56102	15.00	
		Vendor Subtotal:			15.00	
01-00-00-42-2345	Colley Elevator	RENEWED ELEVATOR CONTRAC	09/15/2023	56077	125.00	
		Vendor Subtotal:			125.00	
01-00-00-42-2360	Joshua Veselsky	APPLIED FOR DUPLICATE PERMI	09/30/2023	56197	200.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
					200.00	
		Vendor Subtotal:			200.00	
01-00-00-43-3550	Paramedic Billing Services Inc	AUGUST 2023 COLLECTION FEES	09/30/2023	0	5,200.66	
					5,200.66	
		Vendor Subtotal:			5,200.66	
01-10-00-52-0400	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURANC	09/01/2023	1535	8,209.66	
01-10-00-52-0400	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURANC	09/01/2023	1535	-0.02	
					8,209.64	
		Vendor Subtotal:			8,209.64	
01-10-00-52-0420	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURANC	09/01/2023	1535	734.19	
01-10-00-52-0420	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURANC	09/01/2023	1535	17.40	
					751.59	
		Vendor Subtotal:			751.59	
01-10-00-52-0425	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURANC	09/01/2023	1535	1.88	
01-10-00-52-0425	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURANC	09/01/2023	1535	89.92	
					91.80	
		Vendor Subtotal:			91.80	
01-10-00-53-0200	AT&T	MONTHLY ELEVATOR FEE	09/15/2023	56064	1,476.98	
					1,476.98	
		Vendor Subtotal:			1,476.98	
01-10-00-53-0200	AT&T	MONTHLY ELEVATOR FEE	09/15/2023	56065	163.91	
					163.91	
		Vendor Subtotal:			163.91	
01-10-00-53-0200	Fifth Third Bank	COMCAST/INTERNET	09/30/2023	1537	304.49	
					304.49	
		Vendor Subtotal:			304.49	
01-10-00-53-0200	Peerless Network	MONTHLY PHONE SERVICE	09/15/2023	56107	593.80	
					593.80	
		Vendor Subtotal:			593.80	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-10-00-53-0200	TPX Communications	MONTHLY CHARGES 08.23.23-09.2	09/30/2023	56192	2,017.46	
		Vendor Subtotal:			2,017.46	
01-10-00-53-0380	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURANCE	09/01/2023	1535	571.86	
		Vendor Subtotal:			571.86	
01-10-00-53-0380	Vicarious Productions Inc	OCT. NEWSLETTER LAYOUT MONTH	09/21/2023	0	6,000.00	
01-10-00-53-0380	Vicarious Productions Inc	AGE FRIENDLY COMMUNICATIONS	09/30/2023	0	700.00	
		Vendor Subtotal:			6,700.00	
01-10-00-53-0410	AVI Systems Inc	BOARDROOM IT SUPPORT	09/30/2023	56144	1,458.60	
		Vendor Subtotal:			1,458.60	
01-10-00-53-0410	ClientFirst Consulting Group LLC	IT SUPPORT VH 08/23	09/30/2023	0	9,274.69	
01-10-00-53-0410	ClientFirst Consulting Group LLC	IT SUPPORT PD 08/23	09/30/2023	0	5,096.25	
		Vendor Subtotal:			14,370.94	
01-10-00-53-0410	Fifth Third Bank	FDC CAMERA	09/30/2023	1537	43.98	
01-10-00-53-0410	Fifth Third Bank	ICMA CONFERENCE	09/30/2023	1537	175.00	
01-10-00-53-0410	Fifth Third Bank	AMAZON WEB SERVICES	09/30/2023	1537	201.69	
01-10-00-53-0410	Fifth Third Bank	WORKSHOP REGISTRATION	09/30/2023	1537	35.00	
01-10-00-53-0410	Fifth Third Bank	AVA KEYBOARD BACKUP	09/30/2023	1537	57.76	
		Vendor Subtotal:			513.43	
01-10-00-53-0429	J.P. Cooke Company	2023/2024 ADDT'L MCY TAGS	09/15/2023	56081	76.75	
		Vendor Subtotal:			76.75	
01-10-00-53-1100	SAFEbuilt LLC Lockbox #88135	INSPECTION SERVICES	09/15/2023	56110	1,495.00	
		Vendor Subtotal:			1,495.00	
01-10-00-53-3300	Quadient Inc	MAINTENANCE OF EQUIPMENT I	09/30/2023	0	207.51	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal:			207.51	
01-10-00-53-3300	Regal Business Machines Inc	MAINT/TONER-KONICA	09/30/2023	56186	398.23	
		Vendor Subtotal:			398.23	
01-10-00-53-4250	Rosemary McAdams	EDUCATIONAL & LEGISLATIVE U	09/30/2023	0	212.22	
		Vendor Subtotal:			212.22	
01-10-00-53-4300	Fifth Third Bank	ILCMA DUES	09/30/2023	1537	173.75	
01-10-00-53-4300	Fifth Third Bank	ADMIN-DROPBOX	09/30/2023	1537	119.88	
01-10-00-53-4300	Fifth Third Bank	NEWSLETTER SERVICES	09/30/2023	1537	480.00	
01-10-00-53-4300	Fifth Third Bank	IML CONFERENCE REGISTRATIO	09/30/2023	1537	165.00	
01-10-00-53-4300	Fifth Third Bank	REMOTE VPN SERVICES	09/30/2023	1537	959.00	
01-10-00-53-4300	Fifth Third Bank	IML REGISTRATION	09/30/2023	1537	385.00	
01-10-00-53-4300	Fifth Third Bank	COSTCO MEMEBERSHIP RENEWA	09/30/2023	1537	60.00	
		Vendor Subtotal:			2,342.63	
01-10-00-53-5300	De Lage Landen Financial Svcs Inc	MONTHLY PRINTER/REPAIR	09/30/2023	56162	375.85	
		Vendor Subtotal:			375.85	
01-10-00-53-5300	Fifth Third Bank	JOB POSTING	09/30/2023	1537	250.00	
		Vendor Subtotal:			250.00	
01-10-00-53-5300	Growing Community Media NFP	ADVERTISING IN ANNUAL HOLIE	09/15/2023	0	2,000.00	
		Vendor Subtotal:			2,000.00	
01-10-00-53-5300	ILCMA	JOB POSTING PW	09/15/2023	56096	50.00	
		Vendor Subtotal:			50.00	
01-10-00-53-5600	Best of Proviso Township	BEST OF PROVISO TOUR DONATI	09/30/2023	56147	500.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal:			500.00	
01-10-00-53-5600	Fifth Third Bank	GODDBYE LUNCH-K GAERTNER	09/30/2023	1537	184.70	
01-10-00-53-5600	Fifth Third Bank	GOOD BYE LUNCH-K GAERTNER	09/30/2023	1537	21.00	
		Vendor Subtotal:			205.70	
01-10-00-53-5600	James Greenwood	REIMBURSEMENT AUGUST STAF	09/30/2023	56168	106.90	
		Vendor Subtotal:			106.90	
01-10-00-54-0100	Cintas Corp	LOBBY MATS	09/15/2023	56074	78.13	
		Vendor Subtotal:			78.13	
01-10-00-54-0100	Datasource Ink	TONER-BUILDING	09/30/2023	56161	182.00	
01-10-00-54-0100	Datasource Ink	TONER-ADMIN	09/30/2023	56161	89.00	
01-10-00-54-0100	Datasource Ink	TONER-ADMIN	09/30/2023	56161	89.00	
01-10-00-54-0100	Datasource Ink	ADMIN TONER	09/30/2023	56161	81.00	
		Vendor Subtotal:			441.00	
01-10-00-54-0100	Fifth Third Bank	ADMIN-OFFICE SUPPLIES	09/30/2023	1537	29.98	
01-10-00-54-0100	Fifth Third Bank	ACID FREE PAPER	09/30/2023	1537	53.49	
01-10-00-54-0100	Fifth Third Bank	OFFICE PAPER TOWELS	09/30/2023	1537	50.48	
01-10-00-54-0100	Fifth Third Bank	PAPER PLATES	09/30/2023	1537	117.87	
		Vendor Subtotal:			251.82	
01-10-00-54-0100	The Printing Store Inc	ADMIN-PH ENVELOPES	09/30/2023	56185	772.00	
01-10-00-54-0100	The Printing Store Inc	ADMIN-ENVELOPES	09/30/2023	56185	654.00	
		Vendor Subtotal:			1,426.00	
01-10-00-54-0100	Warehouse Direct Inc	COPY PRINTER	09/30/2023	56200	365.94	
		Vendor Subtotal:			365.94	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-14-00-53-4275	West Suburban Consolidated	DISPATCH SERVICE 2023-11 THRO	09/15/2023	0	44,447.37	
		Vendor Subtotal:			44,447.37	
01-15-00-53-4250	West Central Municipal Conference	WCMC GOLF OUTING	09/15/2023	56132	950.00	
		Vendor Subtotal:			950.00	
01-15-00-53-5300	Shaker Recruitment Marketing	NEWSPAPER NOTICES FFPM & EN	09/30/2023	56190	1,873.52	
		Vendor Subtotal:			1,873.52	
01-20-00-52-0400	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURANC	09/01/2023	1535	5,337.31	
		Vendor Subtotal:			5,337.31	
01-20-00-52-0425	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURANC	09/01/2023	1535	32.21	
01-20-00-52-0425	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURANC	09/01/2023	1535	0.54	
		Vendor Subtotal:			32.75	
01-20-00-53-0370	Envirosafe	PEST CONTROL/REPLACEMENT C	09/15/2023	56090	270.00	
01-20-00-53-0370	Envirosafe	PEST CONTROL	09/15/2023	56090	235.00	
01-20-00-53-0370	Envirosafe	PEST CONTROL	09/30/2023	56165	235.00	
01-20-00-53-0370	Envirosafe	PEST CONTROL	09/30/2023	56165	235.00	
01-20-00-53-0370	Envirosafe	PEST CONTROL	09/30/2023	56165	235.00	
01-20-00-53-0370	Envirosafe	PEST CONTROL	09/30/2023	56165	235.00	
		Vendor Subtotal:			1,445.00	
01-20-00-53-1300	B&F Construction Code Services Inc	AUGUST INSPECTION	09/30/2023	56145	9,230.00	
		Vendor Subtotal:			9,230.00	
01-20-00-53-1300	Elevator Inspection Services Co Inc	INSPECTION PERMIT 23-1372	09/30/2023	0	80.00	
01-20-00-53-1300	Elevator Inspection Services Co Inc	ELEVATOR RE-INSPECTIONS	09/30/2023	0	256.00	
		Vendor Subtotal:			336.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-20-00-53-1305	SAFEbuilt LLC Lockbox #88135	PLAN REVIEW FOR INVOIVE 0101	09/15/2023	56110	5,036.20	
01-20-00-53-1305	SAFEbuilt LLC Lockbox #88135	PLAN REVIEW	09/15/2023	56110	4,630.60	
		Vendor Subtotal:			9,666.80	
01-30-00-53-0420	Clark Baird Smith LLP	EMP LEGAL	09/15/2023	56076	547.50	
		Vendor Subtotal:			547.50	
01-40-00-52-0400	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURANC	09/01/2023	1535	42,671.28	
		Vendor Subtotal:			42,671.28	
01-40-00-52-0420	Bestco HARTFORD	PD RETIREE BENEFITS	09/30/2023	56148	8,958.98	
		Vendor Subtotal:			8,958.98	
01-40-00-52-0420	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURANC	09/01/2023	1535	11,439.87	
01-40-00-52-0420	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURANC	09/01/2023	1535	131.56	
		Vendor Subtotal:			11,571.43	
01-40-00-52-0425	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURANC	09/01/2023	1535	515.30	
01-40-00-52-0425	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURANC	09/01/2023	1535	16.50	
		Vendor Subtotal:			531.80	
01-40-00-53-0200	AT&T Wireless	CELLULAR PHONE BILL	09/12/2023	1536	215.11	
		Vendor Subtotal:			215.11	
01-40-00-53-0385	DACRA Adjudication System	DACRA AUG 2023	09/30/2023	0	1,300.00	
		Vendor Subtotal:			1,300.00	
01-40-00-53-0385	Datasource Ink	ADJUDICATION PRINTER	09/15/2023	56084	458.00	
01-40-00-53-0385	Datasource Ink	PD ADJUDICATION INK/PRINTER	09/30/2023	56161	458.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
					916.00	
		Vendor Subtotal:			916.00	
01-40-00-53-0385	Municipal Collection Services LLC	COLLECTIONS	09/30/2023	0	42.00	
01-40-00-53-0385	Municipal Collection Services LLC	COLLECTIONS	09/30/2023	0	1.69	
					43.69	
		Vendor Subtotal:			43.69	
01-40-00-53-0385	Alfred M Swanson Jr	LOCAL HEARING	09/15/2023	0	600.00	
					600.00	
		Vendor Subtotal:			600.00	
01-40-00-53-0410	CDS Office Technologies Inc	SIERRA SUPPORT	09/15/2023	0	49.00	
					49.00	
		Vendor Subtotal:			49.00	
01-40-00-53-0410	Fifth Third Bank	PD COMPUTER HARDRIVE	09/30/2023	1537	59.30	
					59.30	
		Vendor Subtotal:			59.30	
01-40-00-53-0410	Verizon Connect NWF Inc	VERIZON FLEET	09/30/2023	56195	113.33	
					113.33	
		Vendor Subtotal:			113.33	
01-40-00-53-0410	Thomson Reuters-West	CLEAR	09/15/2023	56125	216.67	
					216.67	
		Vendor Subtotal:			216.67	
01-40-00-53-3200	Atlantis Distribution & Logistics	SQUAD PAPER	09/30/2023	56142	199.70	
					199.70	
		Vendor Subtotal:			199.70	
01-40-00-53-3200	Cassidy Tire & Service LLC	F150 CAR 8 TIRES	09/15/2023	56072	906.76	
01-40-00-53-3200	Cassidy Tire & Service LLC	SQUAD TIRES	09/30/2023	56152	658.56	
					1,565.32	
		Vendor Subtotal:			1,565.32	
01-40-00-53-3200	Pete's Automotive Service Inc	#16 DODGE CHARGER	09/15/2023	0	124.48	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-40-00-53-3200	Pete's Automotive Service Inc	MAINTENANCE-#3 2020 EXPLORE	09/15/2023	0	3,112.85	
01-40-00-53-3200	Pete's Automotive Service Inc	MAINTENANCE-#8 2020 F150	09/15/2023	0	66.30	
01-40-00-53-3200	Pete's Automotive Service Inc	MAINTENANCE-#4 2019 DURANG	09/15/2023	0	536.50	
01-40-00-53-3200	Pete's Automotive Service Inc	MAINTENANCE-#18 2007 SCION	09/15/2023	0	189.00	
01-40-00-53-3200	Pete's Automotive Service Inc	MAINTENANCE-#2 2019 TAHOE	09/15/2023	0	2,093.30	
01-40-00-53-3200	Pete's Automotive Service Inc	MAINTENANCE-#8 2020 FORD F15	09/15/2023	0	1,896.94	
01-40-00-53-3200	Pete's Automotive Service Inc	MAINTENANCE-#13 2018 CHARGE	09/15/2023	0	610.00	
01-40-00-53-3200	Pete's Automotive Service Inc	#9 2016 CHARGER MAINTENANCE	09/15/2023	0	2,284.75	
		Vendor Subtotal:			10,914.12	
01-40-00-53-3600	Fifth Third Bank	PD ADHESIVE LETTERS	09/30/2023	1537	25.97	
01-40-00-53-3600	Fifth Third Bank	PD WHITE BOARD TAPE	09/30/2023	1537	20.97	
01-40-00-53-3600	Fifth Third Bank	PD DOOR HANDLE	09/30/2023	1537	123.74	
		Vendor Subtotal:			170.68	
01-40-00-53-4100	Justin Labriola	STATE MANDATED CONTINUATIC	09/15/2023	0	11.46	
		Vendor Subtotal:			11.46	
01-40-00-53-4100	North East Multi-Regional Training	TRAINING-HUMPHREYS	09/15/2023	56103	300.00	
01-40-00-53-4100	North East Multi-Regional Training	NEMRT TRAINING-LABRIOLA	09/30/2023	56180	325.00	
01-40-00-53-4100	North East Multi-Regional Training	NEMRT TRAINING-GREENWOOD	09/30/2023	56180	375.00	
01-40-00-53-4100	North East Multi-Regional Training	NEMRT TRAINING-TAGLE	09/30/2023	56180	200.00	
		Vendor Subtotal:			1,200.00	
01-40-00-53-4100	Northwestern University Center for I	STAFF & COMMAND FOR LABRIC	09/30/2023	56181	4,400.00	
		Vendor Subtotal:			4,400.00	
01-40-00-53-4100	Tri-River Police Training Region Inc	TRI-RIVER TRAINING-NIEMANN	09/30/2023	56193	750.00	
		Vendor Subtotal:			750.00	
01-40-00-53-4200	Conboy Westchester Funeral Homes,	BODY REMOVAL	09/15/2023	56079	400.00	
		Vendor Subtotal:			400.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-40-00-53-4200	D&R Press	BONBON COUPONS	09/30/2023	56160	75.00	
		Vendor Subtotal:			75.00	
01-40-00-53-4200	Fifth Third Bank	JCPA GRAD LUNCH	09/30/2023	1537	200.00	
01-40-00-53-4200	Fifth Third Bank	BRACELETS	09/30/2023	1537	15.98	
01-40-00-53-4200	Fifth Third Bank	BRACELET	09/30/2023	1537	14.98	
01-40-00-53-4200	Fifth Third Bank	JCPA SUPPLIES	09/30/2023	1537	41.28	
01-40-00-53-4200	Fifth Third Bank	BRACELET	09/30/2023	1537	15.98	
01-40-00-53-4200	Fifth Third Bank	JCPA SUPPLIES	09/30/2023	1537	30.95	
		Vendor Subtotal:			319.17	
01-40-00-53-4200	Dri-Stick Decal Corp	BIKE LICENSES	09/30/2023	0	751.10	
		Vendor Subtotal:			751.10	
01-40-00-53-4200	Velan Solutions, LLC	POLICE PEER SUPPORT NETWORK	09/30/2023	56194	2,349.00	
		Vendor Subtotal:			2,349.00	
01-40-00-53-4250	Michael Swierczynski	DEPT MEETING REFRESHMENT R	09/15/2023	56123	140.57	
		Vendor Subtotal:			140.57	
01-40-00-53-4300	Fifth Third Bank	CHICAGO TRIBUNE SUBSCRIPTIC	09/30/2023	1537	34.00	
		Vendor Subtotal:			34.00	
01-40-00-53-4350	D&R Press	CHALLENGE COIN INPRT	09/30/2023	56160	207.00	
		Vendor Subtotal:			207.00	
01-40-00-53-4350	Warehouse Direct Inc	CASE BOXES	09/15/2023	56131	90.35	
		Vendor Subtotal:			90.35	
01-40-00-53-5400	CAMZ Communications Inc	CAR 3 BUMPER REPLACEMENT	09/15/2023	56071	435.00	
01-40-00-53-5400	CAMZ Communications Inc	WRECKED CAR 1 STRIP	09/30/2023	56150	495.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
					930.00	
		Vendor Subtotal:			930.00	
01-40-00-53-5400	O'Hare Towing Service	TOTALED CAR 1 TO CAMZ	09/15/2023	56104	360.40	
					360.40	
		Vendor Subtotal:			360.40	
01-40-00-53-5400	Thomas Dodge	2023 CHARGER-INSURANCE CLA	09/15/2023	56124	35,744.00	
					35,744.00	
		Vendor Subtotal:			35,744.00	
01-40-00-54-0100	American Mobile Shredding & Recy	SHREDDING	09/30/2023	56141	185.00	
					185.00	
		Vendor Subtotal:			185.00	
01-40-00-54-0300	Artistic Engraving	NEW POLICE BADGES	09/15/2023	56063	1,104.25	
					1,104.25	
		Vendor Subtotal:			1,104.25	
01-40-00-54-0300	Axon Enterprise Inc	TASER HULSTER-BARCENAS	09/15/2023	56066	85.10	
					85.10	
		Vendor Subtotal:			85.10	
01-40-00-54-0300	JG Uniforms Inc	UNIFORMS-SKI	09/15/2023	56100	142.20	
01-40-00-54-0300	JG Uniforms Inc	UNIFORMS-SKI/GREENWOOD	09/15/2023	56100	258.00	
01-40-00-54-0300	JG Uniforms Inc	GRILL VEST COVER	09/15/2023	56100	280.00	
					680.20	
		Vendor Subtotal:			680.20	
01-40-00-54-0300	Ray O'Herron Co. Inc	UNIFORMS-BARCENAS	09/15/2023	56105	186.98	
01-40-00-54-0300	Ray O'Herron Co. Inc	UNIFORMS-CORTES	09/15/2023	56105	140.00	
					326.98	
		Vendor Subtotal:			326.98	
01-40-00-54-0400	Starship Inc	SEPT PRISONER MEALS	09/15/2023	56120	128.00	
					128.00	
		Vendor Subtotal:			128.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-40-00-54-0600	Fifth Third Bank	PD OPERATING SUPPLIES	09/30/2023	1537	26.77	
01-40-00-54-0600	Fifth Third Bank	PD OPERATING SUPPLIES	09/30/2023	1537	103.89	
01-40-00-54-0600	Fifth Third Bank	PD OPERATING SUPPLIES	09/30/2023	1537	29.64	
		Vendor Subtotal:			160.30	
01-40-00-54-0600	W.C. Schauer Hardware	OPERATING SUPPLIES	09/15/2023	56112	8.99	
01-40-00-54-0600	W.C. Schauer Hardware	OPERATING SUPPLIES	09/15/2023	56112	11.72	
01-40-00-54-0600	W.C. Schauer Hardware	OPERATING SUPPLIES	09/15/2023	56112	-5.39	
01-40-00-54-0600	W.C. Schauer Hardware	OPERATING SUPPLIES	09/15/2023	56112	-20.10	
01-40-00-54-0600	W.C. Schauer Hardware	OPERATING SUPPLIES	09/15/2023	56112	23.26	
01-40-00-54-0600	W.C. Schauer Hardware	OPERATING SUPPLIES	09/15/2023	56112	40.00	
		Vendor Subtotal:			58.48	
01-40-00-54-0602	ABS Electric, Inc	PD RANGE RECEPTICLES	09/30/2023	56136	378.00	
		Vendor Subtotal:			378.00	
01-40-00-54-0603	TriTech Forensics Inc	EVIDENCE SUPPLIES	09/15/2023	0	214.86	
01-40-00-54-0603	TriTech Forensics Inc	EVIDENCE SUPPLIES	09/15/2023	0	99.98	
01-40-00-54-0603	TriTech Forensics Inc	EVIDENCE SUPPLIES	09/30/2023	0	130.29	
		Vendor Subtotal:			445.13	
01-50-00-52-0400	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURANCE	09/01/2023	1535	33,164.57	
		Vendor Subtotal:			33,164.57	
01-50-00-52-0420	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURANCE	09/01/2023	1535	87.97	
01-50-00-52-0420	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURANCE	09/01/2023	1535	8,811.62	
		Vendor Subtotal:			8,899.59	
01-50-00-52-0425	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURANCE	09/01/2023	1535	276.68	
		Vendor Subtotal:			276.68	
01-50-00-53-0200	AT&T Wireless	CELLULAR PHONE BILL	09/12/2023	1536	259.75	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal:			259.75	
01-50-00-53-3100	Air One Equipment Inc	REPAIR TO 4 GAS MONITOR	09/15/2023	56062	453.00	
01-50-00-53-3100	Air One Equipment Inc	AIR TEST & MAINT OF COMPRES:	09/30/2023	56138	800.00	
		Vendor Subtotal:			1,253.00	
01-50-00-53-3100	W.C. Schauer Hardware	SPARK PLUG FOR K-12 SAW	09/15/2023	56112	4.04	
		Vendor Subtotal:			4.04	
01-50-00-53-3200	ABC Automotive Electronics	201 KEYLESS ENTRY/START	09/30/2023	56135	549.98	
		Vendor Subtotal:			549.98	
01-50-00-53-3200	Irene G. Grilli	215--SAFETY LANE INSPECTION	09/30/2023	56169	40.00	
		Vendor Subtotal:			40.00	
01-50-00-53-3200	Fire Service, Inc.	EMERGENCY REPAIRS TO ENGIN	09/15/2023	56091	23,302.21	
01-50-00-53-3200	Fire Service, Inc.	EMERGENCY REPAIRS TO ENGIN	09/15/2023	56091	5,196.29	
01-50-00-53-3200	Fire Service, Inc.	EMERGENCY REPAIRS TO ENGIN	09/15/2023	56091	1,045.37	
01-50-00-53-3200	Fire Service, Inc.	213-ELECTRICAL REPAIRS	09/30/2023	56166	588.00	
		Vendor Subtotal:			30,131.87	
01-50-00-53-4100	Air One Equipment Inc	LADDER FOR TRAINING PROP	09/30/2023	56138	724.00	
		Vendor Subtotal:			724.00	
01-50-00-53-4100	Dave Bochenek	FLSA LAW CLASS	09/15/2023	56069	450.00	
		Vendor Subtotal:			450.00	
01-50-00-53-4100	Fifth Third Bank	TRAINING SIMULATOR	09/30/2023	1537	1,475.00	
01-50-00-53-4100	Fifth Third Bank	CHIEFS FALL SYMPOSIUM	09/30/2023	1537	175.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
					1,650.00	
		Vendor Subtotal:				
01-50-00-53-4100	Illinois Society of Fire Svc Instructo	INSTRUCTOR CONFERENCE -CAF	09/15/2023	56098	275.00	
					275.00	
		Vendor Subtotal:				
01-50-00-53-4100	University of Illinois	FAE TRAINING CLASS	09/15/2023	56127	650.00	
					650.00	
		Vendor Subtotal:				
01-50-00-53-4100	Village of Romeoville Fire Academy	WATER OPS-BUCHHOLZ	09/15/2023	56129	475.00	
01-50-00-53-4100	Village of Romeoville Fire Academy	RAPID INTERVENTION CO OPS-K	09/30/2023	56198	550.00	
					1,025.00	
		Vendor Subtotal:				
01-50-00-53-4100	Zoll Medical Corporation	AED TRAINING DEVICE	09/15/2023	56134	356.80	
					356.80	
		Vendor Subtotal:				
01-50-00-53-4200	Fifth Third Bank	TRAINING EQUIP-COMM SUPPOR	09/30/2023	1537	556.44	
01-50-00-53-4200	Fifth Third Bank	CPR TRAINING EQUIPMENT	09/30/2023	1537	2,046.00	
01-50-00-53-4200	Fifth Third Bank	FIRE PREVENTION WEEK MATER	09/30/2023	1537	205.25	
					2,807.69	
		Vendor Subtotal:				
01-50-00-53-4250	John Carter	ISFSI ANNUAL CONFERENCE	09/30/2023	56151	519.32	
					519.32	
		Vendor Subtotal:				
01-50-00-53-4250	Fifth Third Bank	INTERNATIONAL FIRE CHIEFS CC	09/30/2023	1537	1,146.88	
					1,146.88	
		Vendor Subtotal:				
01-50-00-53-4250	Illinois Fire Chiefs Association	IFCA FALL SYMPOSIUM REGISTR	09/15/2023	56097	160.00	
					160.00	
		Vendor Subtotal:				

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-50-00-53-4250	Illinois Fire Safety Alliance	2023 FIRE PREVENTION LUNCHEON	09/30/2023	56171	160.00	
		Vendor Subtotal:			160.00	
01-50-00-53-4250	Renee Morris	EXECUTIVE SUPPORT PROGRAM	09/30/2023	56178	186.89	
		Vendor Subtotal:			186.89	
01-50-00-53-4250	Michael Smith	COMMAND & CONTROL OF INCIDENTS	09/30/2023	56191	347.84	
		Vendor Subtotal:			347.84	
01-50-00-53-4300	International Code Council Inc	2023-2024 ANNUAL DUES	09/15/2023	56099	160.00	
		Vendor Subtotal:			160.00	
01-50-00-54-0300	Air One Equipment Inc	BUNKER GEAR REPLACEMENT	09/15/2023	56062	11,782.00	
		Vendor Subtotal:			11,782.00	
01-50-00-54-0600	Air One Equipment Inc	METER CALIBRATION	09/15/2023	56062	48.00	
		Vendor Subtotal:			48.00	
01-50-00-54-0600	CJC Auto Parts & Tires	OIL DRY	09/30/2023	56153	102.63	
		Vendor Subtotal:			102.63	
01-50-00-54-0600	Emergency Medical Products Inc	ASPIRIN FOR EMS	09/30/2023	56164	2.70	
01-50-00-54-0600	Emergency Medical Products Inc	MEDICAL SUPPLIES	09/30/2023	56164	996.02	
		Vendor Subtotal:			998.72	
01-50-00-54-0600	Fifth Third Bank	FD INVESTIGATION SUPPLIES	09/30/2023	1537	23.49	
01-50-00-54-0600	Fifth Third Bank	FF HOSE STRAPS	09/30/2023	1537	137.58	
01-50-00-54-0600	Fifth Third Bank	FD INVESTIGATION SUPPLIES	09/30/2023	1537	152.37	
01-50-00-54-0600	Fifth Third Bank	FD INVESTIGATION SUPPLIES	09/30/2023	1537	389.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal:			702.44	
01-50-00-54-0600	W.C. Schauer Hardware	DRYWALL & SCREWS	09/15/2023	56112	26.06	
01-50-00-54-0600	W.C. Schauer Hardware	MISC BOLTS FOR REPAIRS	09/30/2023	56189	35.14	
		Vendor Subtotal:			61.20	
01-50-00-54-0600	US Gas	OXYGEN CYLINDER RENTAL 08/2	09/15/2023	0	253.75	
01-50-00-54-0600	US Gas	OXYGEN FOR AMBULANCE	09/30/2023	0	138.69	
		Vendor Subtotal:			392.44	
01-50-00-54-0600	Warehouse Direct Inc	BATTERIES	09/15/2023	56131	96.86	
		Vendor Subtotal:			96.86	
01-50-00-54-0600	Zoll Medical Corporation	PAPER FOR MONITOR	09/30/2023	56202	63.11	
		Vendor Subtotal:			63.11	
01-60-01-52-0400	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURANCE	09/01/2023	1535	3,995.68	
		Vendor Subtotal:			3,995.68	
01-60-01-52-0400	MOE Funds	PW EMPLOYEE INS. NOV 23	09/30/2023	56177	6,933.00	
		Vendor Subtotal:			6,933.00	
01-60-01-52-0420	Bestco HARTFORD	PW RETIREE BENEFITS	09/30/2023	56148	1,392.04	
		Vendor Subtotal:			1,392.04	
01-60-01-52-0420	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURANCE	09/01/2023	1535	2.85	
01-60-01-52-0420	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURANCE	09/01/2023	1535	1,378.22	
		Vendor Subtotal:			1,381.07	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-60-01-52-0420	Midwest Operating Eng-Pension Tru	HEALTH INS-PW RETIREE NOV 20	09/30/2023	56176	1,174.00	
		Vendor Subtotal:			1,174.00	
01-60-01-52-0425	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURANC	09/01/2023	1535	21.14	
		Vendor Subtotal:			21.14	
01-60-01-53-0200	Peerless Network	PUMP STATION PHONE	09/15/2023	56107	221.12	
		Vendor Subtotal:			221.12	
01-60-01-53-0410	MGP Inc	GIS CONSORTIUM STAFFING SER	09/15/2023	0	1,856.25	
		Vendor Subtotal:			1,856.25	
01-60-01-53-3200	Irene G. Grilli	SAFETY INSPECTION #42, 48, 65	09/30/2023	56169	139.50	
		Vendor Subtotal:			139.50	
01-60-01-53-3400	Battery Service Corporation	BATTERIES FOR SPEED SIGN	09/30/2023	56146	126.06	
		Vendor Subtotal:			126.06	
01-60-01-53-3400	Lyons & Pinner Electric Companies	STREET LIGHT REPAIR	09/15/2023	0	2,188.76	
01-60-01-53-3400	Lyons & Pinner Electric Companies	STREET LIGHT REPAIR	09/15/2023	0	262.00	
01-60-01-53-3400	Lyons & Pinner Electric Companies	STREET LIGHT REPAIR	09/15/2023	0	584.00	
01-60-01-53-3400	Lyons & Pinner Electric Companies	STREET LIGHT REPAIR	09/15/2023	0	3,737.60	
01-60-01-53-3400	Lyons & Pinner Electric Companies	STREET LIGHTING REPAIR	09/30/2023	0	13,986.00	
01-60-01-53-3400	Lyons & Pinner Electric Companies	STREET LIGHTING REPAIR	09/30/2023	0	5,508.80	
01-60-01-53-3400	Lyons & Pinner Electric Companies	STREET LIGHTING REPAIR	09/30/2023	0	15,360.20	
		Vendor Subtotal:			41,627.36	
01-60-01-53-3550	Osage Inc	TREE INVENTORY	09/30/2023	56184	415.25	
01-60-01-53-3550	Osage Inc	TREE INVENTORY	09/30/2023	56184	943.25	
		Vendor Subtotal:			1,358.50	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-60-01-53-3600	Alternative Energy Solutions Ltd	GENERATOR MAINTENANCE	09/30/2023	56140	527.00	
		Vendor Subtotal:			527.00	
01-60-01-53-3600	South West Indurstires, Inc.	ANNUAL TESTING	09/15/2023	56118	1,330.00	
		Vendor Subtotal:			1,330.00	
01-60-01-53-3600	Fifth Third Bank	PW TOWEL DISPENSER	09/30/2023	1537	62.49	
01-60-01-53-3600	Fifth Third Bank	NEW REFRIGERATOR FOR VH	09/30/2023	1537	1,572.49	
		Vendor Subtotal:			1,634.98	
01-60-01-53-3600	Hayes Mechanical	HVAC REPAIR VH/DISPATCH RTU	09/15/2023	56095	715.00	
01-60-01-53-3600	Hayes Mechanical	VH HVAC REPAIRS/DISPATCH RTU	09/30/2023	56170	1,743.50	
		Vendor Subtotal:			2,458.50	
01-60-01-53-3600	Pizzo & Associates Ltd	CHICAGO AVE PLANT MAINTENA	09/15/2023	56108	1,331.67	
		Vendor Subtotal:			1,331.67	
01-60-01-53-3610	Robert R. Andreas & Sons, Inc.	EMERGENCY SIDEWALK REPLAC	09/30/2023	56187	8,950.00	
		Vendor Subtotal:			8,950.00	
01-60-01-53-3610	Bremen Properties, LLC	REIMBURSEMENT RESIDENT INS	09/15/2023	56070	1,376.55	
		Vendor Subtotal:			1,376.55	
01-60-01-53-3610	Strada Construction Company	2023 SIDEWALK/CURB PROJECT F	09/15/2023	56121	2,363.50	
		Vendor Subtotal:			2,363.50	
01-60-01-53-4250	Brian Skoczek	EU'S, RESEARCH INDUSTRY EQU	09/15/2023	56117	1,753.42	
		Vendor Subtotal:			1,753.42	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-60-01-53-4300	West Cook County Solid Waste Ager	ANNUAL MEMBERSHIP DUES FY	09/15/2023	56133	5,200.00	
		Vendor Subtotal:			5,200.00	
01-60-01-53-4400	Edward Hospital	RANDOM TESTING	09/15/2023	56087	45.00	
		Vendor Subtotal:			45.00	
01-60-01-53-5350	LRS	FORESTRY DUMPING FEE	09/15/2023	56101	1,650.07	
01-60-01-53-5350	LRS	WATER REPAIR DEBRIS	09/30/2023	56175	1,331.51	
		Vendor Subtotal:			2,981.58	
01-60-01-53-5450	AEP Energy	ELECTRICITY FOR STREET LIGHT	09/30/2023	56137	2,561.16	
		Vendor Subtotal:			2,561.16	
01-60-01-53-5450	ComEd	ALLEY LIGHTING	09/15/2023	56078	705.09	
01-60-01-53-5450	ComEd	ALLEY LIGHTING	09/30/2023	56155	710.95	
		Vendor Subtotal:			1,416.04	
01-60-01-53-5450	ComEd	MADISON ST LIGHTING	09/30/2023	56156	145.55	
		Vendor Subtotal:			145.55	
01-60-01-54-0310	Jesus Camargo	CAMRGO-UNIFORM REIMBURSE	09/30/2023	56149	221.50	
		Vendor Subtotal:			221.50	
01-60-01-54-0310	Russo Power Equipment Inc	SAFETY EQUIPMENT	09/30/2023	56188	194.35	
		Vendor Subtotal:			194.35	
01-60-01-54-0500	Battery Service Corporation	2 TON BATTERY	09/15/2023	56068	124.50	
		Vendor Subtotal:			124.50	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
01-60-01-54-0500	Runnion Equipment Co	FILTER FOR HI-RANGER	09/15/2023	56109	35.05	
		Vendor Subtotal:			35.05	
01-60-01-54-0500	Wigit's Truck Center	VEHICLE PARTS #32	09/30/2023	56201	169.79	
		Vendor Subtotal:			169.79	
01-60-01-54-0600	Bristol Hose & Fitting Inc	HOSE PW POWER WASHER	09/15/2023	0	165.12	
		Vendor Subtotal:			165.12	
01-60-01-54-0600	DuPage Topsoil Inc	SOIL FOR PARKWAY RESTORATIC	09/15/2023	56086	420.00	
01-60-01-54-0600	DuPage Topsoil Inc	TOP SOIL FOR PARKWAY RESTOR	09/15/2023	56086	420.00	
01-60-01-54-0600	DuPage Topsoil Inc	PARKWAY RESTORATION	09/30/2023	56163	430.00	
		Vendor Subtotal:			1,270.00	
01-60-01-54-0600	Russo Power Equipment Inc	EQUIPMENT PARTS	09/30/2023	56188	19.46	
01-60-01-54-0600	Russo Power Equipment Inc	EQUIPMENT PARTS	09/30/2023	56188	34.98	
		Vendor Subtotal:			54.44	
01-60-01-54-0600	W.C. Schauer Hardware	SHOP SUPPLIES	09/15/2023	56112	11.27	
01-60-01-54-0600	W.C. Schauer Hardware	PADLOCKS	09/15/2023	56112	40.49	
		Vendor Subtotal:			51.76	
01-60-01-54-0600	SiteOne Landscape Supply LLC	SEED FOR PARKWAY RESTORATI	09/15/2023	56116	150.05	
		Vendor Subtotal:			150.05	
01-60-01-54-0600	Traffic Control Corporation	TRAFFIC CONTROL LIGHTS	09/15/2023	56126	236.00	
		Vendor Subtotal:			236.00	
01-60-01-54-0600	Vermeer-Illinois Inc	TREE CABLING SUPPLIES	09/15/2023	56128	167.96	
01-60-01-54-0600	Vermeer-Illinois Inc	TREE CABLING PARTS	09/30/2023	56196	242.94	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal:			410.90	
01-60-05-53-5500	LRS Holdings LLC	REFUSE REMOVAL PER CONTRAC	09/15/2023	0	100,639.47	
		Vendor Subtotal:			100,639.47	
		Subtotal for Fund: 01			778,540.23	
02-00-00-21-0000	ANDREA DAVIDSON	Refund Check 016416-000, 527 PARI	08/31/2023	56085	45.78	
		Vendor Subtotal:			45.78	
02-00-00-21-0015	State Treasurer	PR Batch 00015.09.2023 State Income	09/15/2023	100576	1,543.33	
02-00-00-21-0015	State Treasurer	PR Batch 00030.09.2023 State Income	09/30/2023	100584	1,630.41	
		Vendor Subtotal:			3,173.74	
02-00-00-21-0015	United States Treasury	PR Batch 00015.09.2023 Medicare En	09/15/2023	100577	489.82	
02-00-00-21-0015	United States Treasury	PR Batch 00015.09.2023 FICA Emplo	09/15/2023	100577	2,094.64	
02-00-00-21-0015	United States Treasury	PR Batch 00015.09.2023 Medicare En	09/15/2023	100577	489.82	
02-00-00-21-0015	United States Treasury	PR Batch 00015.09.2023 FICA Emplo	09/15/2023	100577	2,094.64	
02-00-00-21-0015	United States Treasury	PR Batch 00015.09.2023 Federal Inco	09/15/2023	100577	4,132.16	
02-00-00-21-0015	United States Treasury	PR Batch 00030.09.2023 Medicare En	09/30/2023	100585	516.30	
02-00-00-21-0015	United States Treasury	PR Batch 00030.09.2023 FICA Emplo	09/30/2023	100585	2,207.85	
02-00-00-21-0015	United States Treasury	PR Batch 00030.09.2023 Medicare En	09/30/2023	100585	516.30	
02-00-00-21-0015	United States Treasury	PR Batch 00030.09.2023 Federal Inco	09/30/2023	100585	4,930.50	
02-00-00-21-0015	United States Treasury	PR Batch 00030.09.2023 FICA Emplo	09/30/2023	100585	2,207.85	
		Vendor Subtotal:			19,679.88	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2023 IMRF Emplc	09/15/2023	100581	783.04	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2023 IMRF Emplc	09/15/2023	100581	1,596.88	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2023 IMRF-Volun	09/15/2023	100581	519.25	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2023 IMRF Emplc	09/15/2023	100581	996.01	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2023 IMRF Emplc	09/15/2023	100581	520.96	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00015.09.2023 IMRF-Volun	09/15/2023	100581	214.77	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00030.09.2023 IMRF Emplc	09/30/2023	100581	1,728.16	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00030.09.2023 IMRF Emplc	09/30/2023	100581	1,079.69	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00030.09.2023 IMRF Emplc	09/30/2023	100581	502.77	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00030.09.2023 IMRF Emplc	09/30/2023	100581	754.50	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00030.09.2023 IMRF-Volun	09/30/2023	100581	759.83	
02-00-00-21-0030	Illinois Municipal Retirement Fund	PR Batch 00030.09.2023 IMRF-Volun	09/30/2023	100581	212.67	
		Vendor Subtotal:			9,668.53	
02-00-00-21-0040	ICMA Retirement Corporation - 302	PR Batch 00015.09.2023 ICMA	09/15/2023	100575	21.74	
02-00-00-21-0040	ICMA Retirement Corporation - 302	PR Batch 00015.09.2023 ICMA	09/15/2023	100575	402.17	
02-00-00-21-0040	ICMA Retirement Corporation - 302	PR Batch 00030.09.2023 ICMA	09/30/2023	100580	20.74	
02-00-00-21-0040	ICMA Retirement Corporation - 302	PR Batch 00030.09.2023 ICMA	09/30/2023	100580	402.17	
		Vendor Subtotal:			846.82	
02-00-00-21-0041	AXA Equitable Retirement	PR Batch 00015.09.2023 AXA Flat	09/15/2023	100574	26.00	
02-00-00-21-0041	AXA Equitable Retirement	PR Batch 00030.09.2023 AXA Flat	09/30/2023	100579	26.00	
		Vendor Subtotal:			52.00	
02-00-00-21-0050	International Union of Operating Eng	PR Batch 00015.09.2023 Public Work:	09/15/2023	100582	225.87	
02-00-00-21-0050	International Union of Operating Eng	PR Batch 00030.09.2023 Public Work:	09/30/2023	100582	226.55	
		Vendor Subtotal:			452.42	
02-00-00-21-0050	International Union of Operating Eng	PR Batch 00015.09.2023 Public Work:	09/15/2023	100583	44.94	
02-00-00-21-0050	International Union of Operating Eng	PR Batch 00030.09.2023 Public Work:	09/30/2023	100583	45.05	
		Vendor Subtotal:			89.99	
02-00-00-21-0050	NCPERS Group Life Ins.	PR Batch 00015.09.2023 Supplementa	09/15/2023	6549	19.14	
02-00-00-21-0050	NCPERS Group Life Ins.	PR Batch 00030.09.2023 Supplementa	09/30/2023	6549	19.19	
		Vendor Subtotal:			38.33	
02-00-00-42-2360	Matthew Nyweide	REFUND FOR STREET NOT OPENI	09/30/2023	56182	300.00	
		Vendor Subtotal:			300.00	
02-00-00-46-6580	Patrick & Kristin Cullinan	RESIDENCE HAS A 1" METER	09/30/2023	56159	258.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
					258.00	
		Vendor Subtotal:			258.00	
02-00-00-46-6580	David Lipschultz	METER REFUND	09/30/2023	56174	258.00	
		Vendor Subtotal:			258.00	
02-60-06-52-0400	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURANC	09/01/2023	1535	8,880.32	
		Vendor Subtotal:			8,880.32	
02-60-06-52-0400	MOE Funds	PW EMPLOYEE INS. NOV 23	09/30/2023	56177	4,329.00	
		Vendor Subtotal:			4,329.00	
02-60-06-52-0420	Midwest Operating Eng-Pension Tru	HEALTH INS-PW RETIREE NOV 20	09/30/2023	56176	539.00	
		Vendor Subtotal:			539.00	
02-60-06-52-0425	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURANC	09/01/2023	1535	210.16	
02-60-06-52-0425	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURANC	09/01/2023	1535	0.27	
		Vendor Subtotal:			210.43	
02-60-06-53-0100	ComEd	PUMP STATION ELECTRICITY	09/30/2023	56156	5,184.98	
		Vendor Subtotal:			5,184.98	
02-60-06-53-0200	Comcast Cable	PUMP STATION INTERNET	09/30/2023	56154	104.85	
		Vendor Subtotal:			104.85	
02-60-06-53-0200	Peerless Network	PUMP STATION PHONE	09/15/2023	56107	55.28	
02-60-06-53-0200	Peerless Network	MONTHLY PHONE SERVICE	09/15/2023	56107	148.46	
		Vendor Subtotal:			203.74	
02-60-06-53-0380	Christopher B. Burke Engineering Lt	STORMWATER MASTER PLAN PY	09/30/2023	0	591.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
02-60-06-53-0380	Christopher B. Burke Engineering Lt	LEAD SERVICE PLANNING-PUBLI	09/30/2023	0	330.00	
		Vendor Subtotal:			921.00	
02-60-06-53-0380	Intergovernmental Personnel Benefit	SEPTEMBER 2023 IPBC INSURAN	09/01/2023	1535	43.04	
		Vendor Subtotal:			43.04	
02-60-06-53-0410	ClientFirst Consulting Group LLC	IT SUPPORT PD 08/23	09/30/2023	0	1,698.75	
02-60-06-53-0410	ClientFirst Consulting Group LLC	IT SUPPORT VH 08/23	09/30/2023	0	3,091.56	
		Vendor Subtotal:			4,790.31	
02-60-06-53-0410	Energenecs Inc	SCADA TROUBLE SHOOTING	09/15/2023	56089	202.50	
		Vendor Subtotal:			202.50	
02-60-06-53-0410	Fifth Third Bank	AMAZON WEB SERVICES	09/30/2023	1537	67.23	
		Vendor Subtotal:			67.23	
02-60-06-53-0410	MGP Inc	GIS CONSORTIUM STAFFING SER	09/15/2023	0	1,856.25	
		Vendor Subtotal:			1,856.25	
02-60-06-53-0410	SBRK Finance Holdings Inc	UB WEB PAYMENTS AUG 2023	09/15/2023	56111	626.00	
		Vendor Subtotal:			626.00	
02-60-06-53-3050	Core & Main LP	REPAIR CLAMP-MAIN BREAK	09/15/2023	56082	439.02	
02-60-06-53-3050	Core & Main LP	REPAIR SLEEVE	09/15/2023	56082	232.00	
		Vendor Subtotal:			671.02	
02-60-06-53-3050	Vulcan Construction Materials LLC	WATER/SEWER REPAIR	09/30/2023	56199	460.23	
		Vendor Subtotal:			460.23	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
02-60-06-53-3200	Irene G. Grilli	SAFETY STICKER	09/15/2023	56094	59.50	
		Vendor Subtotal:			59.50	
02-60-06-53-3300	Regal Business Machines Inc	MAINT/TONER-KONICA	09/30/2023	56186	44.25	
		Vendor Subtotal:			44.25	
02-60-06-53-3600	Nicor Gas Company	NATURAL GAS-PUMP STATION	09/30/2023	56179	75.54	
		Vendor Subtotal:			75.54	
02-60-06-53-3631	Kerry Bathrick	LEAD SERVICE LINE REPLACEMI	09/15/2023	56067	2,500.00	
		Vendor Subtotal:			2,500.00	
02-60-06-53-3631	John Osswald		09/15/2023	56106	7,500.00	
		Vendor Subtotal:			7,500.00	
02-60-06-53-3640	Centurion Plumbing Company	WATER SYSTEM REPAIR	09/15/2023	56073	6,858.92	
		Vendor Subtotal:			6,858.92	
02-60-06-53-3640	Vulcan Construction Materials LLC	SEWER REPAIR	09/15/2023	56130	200.33	
		Vendor Subtotal:			200.33	
02-60-06-53-4350	Sebis Direct (Printing)	UTILITY BILLING-AUG 2023	09/15/2023	0	196.92	
		Vendor Subtotal:			196.92	
02-60-06-53-4480	Suburban Laboratories Inc	WATER QUALITY TESTING	09/15/2023	56122	1,243.00	
		Vendor Subtotal:			1,243.00	
02-60-06-53-5300	De Lage Landen Financial Svcs Inc	MONTHLY PRINTER/REPAIR	09/30/2023	56162	41.76	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
		Vendor Subtotal:			41.76	
02-60-06-53-5350	LRS	WATER/SEWER REAPIR DEBRIS	09/15/2023	56101	452.50	
02-60-06-53-5350	LRS	WATER REPAIR DEBRIS	09/30/2023	56175	323.50	
		Vendor Subtotal:			776.00	
02-60-06-54-0100	Datasource Ink	TONER-PW WATER	09/30/2023	56161	150.00	
		Vendor Subtotal:			150.00	
02-60-06-54-0600	Core & Main LP	METER PARTS	09/15/2023	56082	66.00	
02-60-06-54-0600	Core & Main LP	METER	09/15/2023	56082	649.00	
02-60-06-54-0600	Core & Main LP	METER	09/15/2023	56082	616.00	
02-60-06-54-0600	Core & Main LP	METER PARTS	09/30/2023	56158	145.88	
02-60-06-54-0600	Core & Main LP	STOCK PARTS	09/30/2023	56158	1,290.00	
02-60-06-54-0600	Core & Main LP	STOCK PARTS	09/30/2023	56158	282.18	
02-60-06-54-0600	Core & Main LP	STOCK PARTS	09/30/2023	56158	616.00	
		Vendor Subtotal:			3,665.06	
02-60-06-54-0600	EJ Equipment Inc	SEWER TRUCK LEADER HOSE	09/15/2023	56088	93.91	
		Vendor Subtotal:			93.91	
02-60-06-54-0600	Hawkins Inc	WATER TREATMENT CHEMICALS	09/15/2023	0	662.10	
		Vendor Subtotal:			662.10	
02-60-06-54-0600	W.C. Schauer Hardware	PRESSURE GAUGE PARTS	09/15/2023	56112	36.95	
02-60-06-54-0600	W.C. Schauer Hardware	PUMP STATION-PRESSURE GAUG	09/15/2023	56112	5.38	
		Vendor Subtotal:			42.33	
02-60-06-54-0600	Standard Equipment Company	SEWER CAMERA SEAL KIT	09/15/2023	56119	1,195.00	
		Vendor Subtotal:			1,195.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
02-60-06-54-1300	Sebis Direct (Postage)	UB POSTAGE SEPT 2023	09/15/2023	0	799.02	
		Vendor Subtotal:			799.02	
02-60-06-54-2200	City of Chicago	PURCHASE OF WATER	09/15/2023	56075	80,020.15	
02-60-06-54-2200	City of Chicago	PURCHASE OF WATER	09/15/2023	56075	97,742.05	
		Vendor Subtotal:			177,762.20	
02-60-06-55-1300	Gewalt Hamilton Assoc Inc	2023 WATERMAIN IMPROVEMEN	09/15/2023	56093	9,080.75	
02-60-06-55-1300	Gewalt Hamilton Assoc Inc	2023 WATERMAIN PROJECT-PAYM	09/30/2023	56167	8,227.78	
		Vendor Subtotal:			17,308.53	
02-60-06-55-9100	Schroeder Asphalt Services Inc	2023 STREET PATCHING PROJECT	09/15/2023	56113	10,000.00	
		Vendor Subtotal:			10,000.00	
				Subtotal for Fund: 02	295,127.76	
03-00-00-53-3620	Schroeder Asphalt Services Inc	2023 STREET PATCHING PROJECT	09/15/2023	56113	84,135.15	
		Vendor Subtotal:			84,135.15	
				Subtotal for Fund: 03	84,135.15	
13-00-00-55-0500	D5 Ranges,Inc	RANGE PROJECT-CER FY 2024	09/15/2023	56083	29,447.50	
		Vendor Subtotal:			29,447.50	
13-00-00-55-8700	Secretary of State	TITLE AND PLATES FOR 2023 CHA	09/15/2023	56115	173.00	
13-00-00-55-8700	Secretary of State	TITLE AND PLATES FOR 2023 DUF	09/15/2023	56115	173.00	
		Vendor Subtotal:			346.00	
13-00-00-55-8700	Thomas Dodge	NEW 2023 DURANGO	09/15/2023	56124	41,948.00	
		Vendor Subtotal:			41,948.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
13-00-00-55-8850	JEFFERSON FIRE & SAFETY	ZICO OTS OXYGEN LIFT-NEW AM	09/30/2023	56172	3,240.00	
13-00-00-55-8850	JEFFERSON FIRE & SAFETY	AEROCLAVE DECONTAMINATIO	09/30/2023	56172	13,900.00	
13-00-00-55-8850	JEFFERSON FIRE & SAFETY	STRYKER POWER LOAD COT & L	09/30/2023	56172	51,464.00	
		Vendor Subtotal:			68,604.00	
			Subtotal for Fund: 13		140,345.50	
14-00-00-44-4240	Alltech Tracking	FEES ON COLLECTIONS	09/30/2023	56139	369.29	
14-00-00-44-4240	Alltech Tracking	FEES ON COLLECTIONS	09/30/2023	56139	11.60	
		Vendor Subtotal:			380.89	
14-00-00-53-0370	American Traffic Solutions Inc	MONTHLY CHARGE FOR AUTOM.	09/15/2023	0	7,836.00	
		Vendor Subtotal:			7,836.00	
14-00-00-55-0500	ABS Electric, Inc	PD EXTERNAL LIGHTING UPGRA	09/30/2023	56136	3,093.00	
		Vendor Subtotal:			3,093.00	
14-00-00-55-0500	Garland/DBS Inc	2023 APPARATUS BAY ROOF IMPF	09/15/2023	56092	144,916.18	
		Vendor Subtotal:			144,916.18	
14-00-00-55-1210	Vulcan Construction Materials LLC	PW PARKING LOT	09/15/2023	56130	152.83	
		Vendor Subtotal:			152.83	
14-00-00-55-1250	Copenhaver Construction, Inc.	2022 GREEN ALLEY PROJECT PHA	09/30/2023	56157	643,544.30	
		Vendor Subtotal:			643,544.30	
14-00-00-55-8620	ClientFirst Consulting Group LLC	SERVER BACKUPS	09/30/2023	0	145.00	
		Vendor Subtotal:			145.00	

Account Number	Vendor	Description	GL Date	Check No	Amount	PO No
14-00-00-55-8620	Fifth Third Bank	UPS SERVER ROOM BATTERY	09/30/2023	1537	268.99	
14-00-00-55-8620	Fifth Third Bank	PD CAMERA PHOTO CELLS	09/30/2023	1537	357.16	
		Vendor Subtotal:			626.15	
				Subtotal for Fund: 14	800,694.35	
				Report Total:	2,098,842.99	



Village of River Forest

MONTHLY FINANCE REPORT Fiscal Year 2024 through September 30, 2023

This report includes financial information for Fiscal Year 2024 through September 30, 2023, which represents 41.67% of the fiscal year. A revenue and expenditure report by fund and account and an investment report for September 2023 are attached.

GENERAL FUND

Revenues, Expenditures and Changes in Fund Balance Fiscal Year 2024 through September 30, 2023

	2024		Percent
	Budget	Actual	Rec/Exp
REVENUES			
Taxes			
Property Taxes	\$7,007,350	\$131,289	1.87%
General Sales Taxes	2,376,327	977,031	41.12%
Non Home Rule Sales Tax	1,059,449	438,995	41.44%
Utility Taxes	641,358	223,976	34.92%
Restaurant Tax	168,855	72,299	42.82%
Telecommunications Tax	176,617	82,148	46.51%
Real Estate Transfer Tax	143,644	51,791	36.06%
Local Gasoline Tax	98,820	36,610	37.05%
Cannabis State Excise Tax	20,973	7,319	34.90%
Intergovernmental Revenue			
Personal Property Replacement Tax	649,145	179,442	27.64%
Use Tax	480,397	175,412	36.51%
State Income Taxes	1,820,822	810,872	44.53%
Licenses and Permits			
	1,270,490	654,911	51.55%
Charges for Services			
Garbage Collections	1,195,194	475,773	39.81%
Ambulance Fees	1,000,000	377,531	37.75%
Other Charges for Services	320,027	153,235	47.88%
Fines			
	217,317	117,070	53.87%
Investment Income			
	149,877	149,682	99.87%
Grants and Contributions			
	37,578	14,538	38.69%
Miscellaneous Revenues			
	465,415	116,875	25.11%
TOTAL REVENUES	\$19,299,655	\$5,246,799	27.19%
EXPENDITURES			
Administration	\$ 1,866,243	\$ 706,607	37.86%
E911	283,785	182,074	64.16%
Boards & Commissions	141,760	25,773	18.18%
Building and Development	598,160	269,294	45.02%
Legal Services	253,000	29,517	11.67%
Police Department	7,648,427	2,155,489	28.18%
Fire Department	5,928,751	1,778,688	30.00%
Public Works	3,333,084	1,050,035	31.50%
TOTAL EXPENDITURES	\$20,053,210	\$6,197,477	30.91%
NET CHANGE IN FUND BALANCE	(\$753,555)	(\$950,678)	

Revenues

Fiscal year-to-date revenue collections are at 27.19%. Property Tax Revenue is at 1.87% because collections on the 2nd installment of the 2022 levy will not be collected until December. The assessor's office has stated that second-installment bills will be issued in November with a due date of December 1, 2023. Sales tax and non-home rule sales tax revenues are for the month of June. Inflation rates in recent months continue to slow

compared to the historically high rates over the past year. Staff continues to monitor this and will make adjustments as needed as economic conditions change.

Use tax is slightly below projections and is also for the Month of June. Real Estate Transfer Tax revenues are based on the timing of real estate sales and the housing market. Utility tax payments are typically elevated during the warmer summer (electric) and cooler winter (gas) months and vary based on weather conditions. The Cannabis State Excise taxes are slightly below projections. These revenues are to be used for public safety initiatives.

Income tax receipts continue to be higher than projected. This has been fueled by the rebounding labor market and extraordinary corporate income tax collections. The payment received in September is for August 2023 collections. We continue to see higher revenue collections each month. According to a recent publication from the Illinois Department of Revenue, there will be increases to the Local Government Distributive Fund (LGDF) allocations and reductions in the Personal Property Replacement Tax (PPRT) allocations. The FY 2024 State budget includes an increase to the LGDF local share from 6.16% to 6.47% and decreases in PPRT revenues. The local gasoline tax is slightly below what has been projected. License and permit revenue includes spring building permit activity. Vehicle licenses were due July 14th and collections are included in this amount. Revenue from Ambulance billings is included in charges for services and has increased due to the Ground Emergency Medical Transportation (GEMT) reimbursement program that the Village now participates in.

Expenditures

Expenditures are at 30.91% of the budgeted amount. Salaries and benefits, with the exception of overtime, include payment for services rendered through the end of the month. All expenditures except for E911 and Building and Development are in line with projections or below projections because there is about a month lag between the time that goods are received or services are performed, and when the vendor payment is made for the goods or services. E911 expenditures include two quarterly payments to West Suburban Consolidated Dispatch Center for the Village’s contributions through October 2023. Payments made after April 30th for goods received and services performed prior to May 1st were posted to the prior fiscal year.

WATER AND SEWER FUND

**Revenues, Expenditures and Changes in Net Position
Fiscal Year 2024 through September 30, 2023**

	2024		Percent Rec/Exp
	Budget	Actual	
Operating Revenues			
Permit Fees	\$ 25,000	\$ 16,600	66.40%
Water Sales	3,506,028	1,651,384	47.10%
Sewer Sales	2,128,622	1,006,902	47.30%
Water Penalties	25,259	10,211	40.43%
Miscellaneous	41,206	57,241	138.91%
Total Operating Revenues	<u>\$ 5,726,115</u>	<u>\$ 2,742,338</u>	47.89%
Operating Expenses			
Salaries and Benefits	\$ 1,269,648	\$ 480,617	37.85%
Contractual Services	794,979	205,205	25.81%
Water From Chicago	1,799,772	721,195	40.07%
Materials and Supplies	66,085	30,280	45.82%
Depreciation/Debt Service	1,410,754	484,071	34.31%
Transfer to CERF	116,411	48,505	41.67%
Operating Expenses including Depreciation	<u>\$ 5,457,649</u>	<u>\$ 1,969,873</u>	36.09%
Operating Revenues over Operating Exp	\$ 268,466	\$ 772,465	
Capital Improvements	\$ (795,000)	\$ (237,687)	29.90%
Total Revenues over Expenses	<u>\$ (526,534)</u>	<u>\$ 534,778</u>	

Water and Sewer revenues are above projected. This is due to water consumption and weather conditions. Overall expenses are slightly lower due to the delay in receiving and paying invoices for commodities and contractual services. There is a one-month lag in payments to the City of Chicago for FY 2024 water usage. Debt Service expenses include the May payments on all debt service.

REVENUES AND EXPENDITURES VS. BUDGET – OTHER FUNDS

Fund #	Fund	Revenues			Expenditures		
		2024 Budget	2024 YTD Actual	% Rec	2024 Budget	2024 YTD Actual	% Exp
03	Motor Fuel Tax	\$ 515,616	\$ 241,013	46.74%	\$ 1,294,633	\$ 84,328	6.51%
05	Debt Service Fund	\$ 563,312	\$ 82,963	14.73%	\$ 571,565	\$ 72,852	12.75%
13	Cap Equipmnt Replcmnt	\$ 970,551	\$ 443,932	45.74%	\$ 1,082,279	\$ 152,706	14.11%
14	Capital Improvement	\$ 1,351,447	\$ 528,558	39.11%	\$ 2,491,127	\$ 1,035,056	41.55%
31	TIF-Madison	\$ 993,213	\$ 40,291	4.06%	\$ 734,505	\$ 189,412	25.79%
32	TIF-North	\$ 238,703	\$ 73,324	30.72%	\$ 302,515	\$ 14,181	4.69%
35	Infrastructure Imp Bond	\$ 5,000	\$ 3,310	66.20%	\$ 300,000	\$ 293,938	97.98%

CASH AND INVESTMENTS

Fund #	Fund	Cash and Money Markets	IMET Convenience Fund	Investments	Total
1	General	\$ 3,897,794	\$ 57,220	\$ 4,354,209	\$ 8,309,223
3	Motor Fuel Tax	\$ 1,072,625	\$ -	\$ 242,775	\$ 1,315,400
5	Debt Service Fund	\$ 250,742	\$ -	\$ -	\$ 250,742
13	Capital Equip Replacemen	\$ 1,406,395	\$ 249,530	\$ 3,517,565	\$ 5,173,490
14	Capital Improvement	\$ 55,435	\$ -	\$ 720,321	\$ 775,756
31	TIF-Madison Street	\$ 1,388,285	\$ -	\$ -	\$ 1,388,285
32	TIF- North Avenue	\$ 663,841	\$ -	\$ -	\$ 663,841
35	Infrastructure Imp Bond	\$ 37,408	\$ -	\$ -	\$ 37,408
2	Water & Sewer	\$ 2,201,650	\$ 186,371	\$ 740,901	\$ 3,128,922
Total		\$ 10,974,175	\$ 493,121	\$ 9,575,771	\$ 21,043,067

SEPTEMBER 2023 FINANCE ACTIVITIES

1. The Finance Director and the Assistant Finance Director attended the Illinois Government Finance Officers Association annual conference in Peoria, Illinois. They participated in several sessions pertaining to the most recent updates to public accounting standards and best practices.
2. The drafts of the Police and Fire Pension Fund Annual Tax Levy Actuarial Valuations were received. Finance is in the process of reviewing and preparing the estimated tax levy for the Board.
3. The FY 2023 GEMT cost report was prepared and filed.
4. Interviews were conducted to fill the vacancy of the Accounting/Customer Service Clerk position.
5. Finance staff participated in a training course to learn how to use the new IMRF website platform.

General Ledger
Village of River Forest



User: rmcadams
Printed: 10/11/2023 10:41:58 AM
Period 05 - 05
Fiscal Year 2024

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01	General Fund							
00								
01-00-00-41-1000	Property Tax-Prior Years	3,299,859.00	131,289.26	0.00	0.00	131,289.26	3,168,569.74	3.98
01-00-00-41-1021	Property Tax-Current Year	3,707,491.00	0.00	0.00	0.00	0.00	3,707,491.00	0.00
	Property Taxes	7,007,350.00	131,289.26	0.00	0.00	131,289.26	6,876,060.74	1.87
01-00-00-41-1150	Replacement Tax	649,145.00	179,441.70	0.00	0.00	179,441.70	469,703.30	27.64
01-00-00-41-1190	Restaurant Tax	168,855.00	59,608.79	0.00	12,690.43	72,299.22	96,555.78	42.82
01-00-00-41-1200	Sales Tax	2,376,327.00	777,938.84	0.00	199,092.05	977,030.89	1,399,296.11	41.12
01-00-00-41-1205	State Use Tax	480,397.00	148,795.25	0.00	26,617.07	175,412.32	304,984.68	36.51
01-00-00-41-1210	Non-Home Rule Sales Tax	1,059,449.00	348,345.31	0.00	90,650.11	438,995.42	620,453.58	41.44
01-00-00-41-1250	Income Tax	1,820,822.00	705,830.09	0.00	105,041.64	810,871.73	1,009,950.27	44.53
01-00-00-41-1450	Transfer Tax	143,644.00	46,880.50	0.00	4,910.00	51,790.50	91,853.50	36.05
01-00-00-41-1460	Communication Tax	176,617.00	65,644.91	0.00	16,503.25	82,148.16	94,468.84	46.51
01-00-00-41-1475	Utility Tax Elec	426,112.00	120,667.29	0.00	43,931.47	164,598.76	261,513.24	38.63
01-00-00-41-1480	Utility Tax Gas	215,246.00	51,460.37	0.00	7,916.97	59,377.34	155,868.66	27.59
01-00-00-41-1490	Local Gasoline Tax	98,820.00	28,909.32	0.00	7,700.27	36,609.59	62,210.41	37.05
01-00-00-41-1600	Cannabis State Excise Tax	20,973.00	5,925.53	0.00	1,393.79	7,319.32	13,653.68	34.90
	Other Taxes	7,636,407.00	2,539,447.90	0.00	516,447.05	3,055,894.95	4,580,512.05	40.02
01-00-00-42-2115	Pet Licenses	2,000.00	1,300.00	0.00	80.00	1,380.00	620.00	69.00
01-00-00-42-2120	Vehicle Licenses	290,000.00	262,303.00	155.00	4,013.00	266,161.00	23,839.00	91.78
01-00-00-42-2345	Contractor's License Fees	105,000.00	43,350.00	125.00	7,812.50	51,037.50	53,962.50	48.61
01-00-00-42-2350	Business Licenses	22,000.00	5,960.00	50.00	450.00	6,360.00	15,640.00	28.91
01-00-00-42-2355	Tent Licenses	300.00	0.00	0.00	0.00	0.00	300.00	0.00
01-00-00-42-2360	Building Permits	525,000.00	166,311.40	200.00	34,324.20	200,435.60	324,564.40	38.18
01-00-00-42-2361	Plumbing Permits	35,000.00	10,660.00	0.00	1,300.00	11,960.00	23,040.00	34.17
01-00-00-42-2362	Electrical Permits	45,000.00	11,919.75	0.00	2,821.75	14,741.50	30,258.50	32.76
01-00-00-42-2363	Plan Review Fees-Fire	0.00	594.00	0.00	0.00	594.00	-594.00	0.00
01-00-00-42-2364	Reinspection Fees	13,000.00	4,500.00	0.00	300.00	4,800.00	8,200.00	36.92
01-00-00-42-2365	Bonfire Permits	60.00	0.00	0.00	0.00	0.00	60.00	0.00
01-00-00-42-2366	Beekeeping Permit	150.00	0.00	0.00	0.00	0.00	150.00	0.00
01-00-00-42-2368	Solicitors Permits	1,200.00	100.00	0.00	0.00	100.00	1,100.00	8.33

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01-00-00-42-2369	Zoning Variation Fee	3,000.00	750.00	0.00	0.00	750.00	2,250.00	25.00
01-00-00-42-2370	Film Crew License	5,300.00	3,000.00	0.00	2,200.00	5,200.00	100.00	98.11
01-00-00-42-2520	Liquor Licenses	24,500.00	200.00	0.00	200.00	400.00	24,100.00	1.63
01-00-00-42-2570	CableVideo Svc Provider Fees	198,980.00	90,991.81	0.00	0.00	90,991.81	107,988.19	45.73
	Licenses & Permits	1,270,490.00	601,939.96	530.00	53,501.45	654,911.41	615,578.59	51.55
01-00-00-43-3065	Police Reports	2,200.00	750.00	0.00	135.00	885.00	1,315.00	40.23
01-00-00-43-3070	Fire Reports	400.00	50.00	0.00	25.00	75.00	325.00	18.75
01-00-00-43-3180	Garbage Collection	1,195,194.00	397,232.25	64.35	78,605.17	475,773.07	719,420.93	39.81
01-00-00-43-3185	Penalties on Garbage Fees	7,934.00	2,658.49	47.91	442.18	3,052.76	4,881.24	38.48
01-00-00-43-3200	Metra Daily Parking	18,000.00	10,239.55	0.00	3,017.77	13,257.32	4,742.68	73.65
01-00-00-43-3220	Parking Lot Permit Fees	106,534.00	32,670.05	0.00	7,734.61	40,404.66	66,129.34	37.93
01-00-00-43-3225	Administrative Towing Fees	97,000.00	47,005.00	0.00	9,005.00	56,010.00	40,990.00	57.74
01-00-00-43-3230	Animal Release Fees	50.00	5.00	0.00	5.00	10.00	40.00	20.00
01-00-00-43-3515	NSF Fees	200.00	0.00	0.00	0.00	0.00	200.00	0.00
01-00-00-43-3530	5050 Sidewalk Program	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0.00
01-00-00-43-3536	Elevator Inspection Fees	4,450.00	1,850.00	0.00	0.00	1,850.00	2,600.00	41.57
01-00-00-43-3537	Elevator Reinspection Fees	400.00	350.00	0.00	0.00	350.00	50.00	87.50
01-00-00-43-3540	ROW Encroachment Fees	1,000.00	800.00	0.00	0.00	800.00	200.00	80.00
01-00-00-43-3550	Ambulance Fees	1,000,000.00	314,036.72	68,695.33	132,190.01	377,531.40	622,468.60	37.75
01-00-00-43-3554	CPR Fees	2,000.00	400.00	0.00	0.00	400.00	1,600.00	20.00
01-00-00-43-3557	Car Fire & Extrication Fee	500.00	1,460.00	0.00	0.00	1,460.00	-960.00	292.00
01-00-00-43-3560	State Highway Maintenance	69,359.00	34,679.50	0.00	0.00	34,679.50	34,679.50	50.00
	Charges for Services	2,515,221.00	844,186.56	68,807.59	231,159.74	1,006,538.71	1,508,682.29	40.02
01-00-00-44-4230	Police Tickets	142,750.00	74,094.77	30.00	14,948.31	89,013.08	53,736.92	62.36
01-00-00-44-4240	Automated Traffic Enf Fines	14,512.00	0.00	0.00	0.00	0.00	14,512.00	0.00
01-00-00-44-4300	Local Ordinance Tickets	2,365.00	528.00	0.00	750.00	1,278.00	1,087.00	54.04
01-00-00-44-4430	Court Fines	44,175.00	21,676.20	0.00	4,602.95	26,279.15	17,895.85	59.49
01-00-00-44-4435	DUI Fines	2,357.00	0.00	0.00	0.00	0.00	2,357.00	0.00
01-00-00-44-4436	Drug Forfeiture Revenue	400.00	0.00	0.00	0.00	0.00	400.00	0.00
01-00-00-44-4439	Article 36 Forfeited Funds	758.00	0.00	0.00	0.00	0.00	758.00	0.00
01-00-00-44-4440	Building Construction Citation	10,000.00	500.00	0.00	0.00	500.00	9,500.00	5.00
	Fines & Forfeits	217,317.00	96,798.97	30.00	20,301.26	117,070.23	100,246.77	53.87
01-00-00-45-5100	Interest	149,877.00	121,083.69	0.00	20,184.01	141,267.70	8,609.30	94.26
01-00-00-45-5200	Net Change in Fair Value	0.00	6,187.30	1.28	2,228.27	8,414.29	-8,414.29	0.00
	Interest	149,877.00	127,270.99	1.28	22,412.28	149,681.99	195.01	99.87
01-00-00-46-6408	Cash OverShort	0.00	0.00	0.00	19.45	19.45	-19.45	0.00
01-00-00-46-6410	Miscellaneous	10,000.00	9,136.44	0.00	388.72	9,525.16	474.84	95.25

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01-00-00-46-6411	Miscellaneous Public Safety	3,000.00	1,069.00	0.00	185.00	1,254.00	1,746.00	41.80
01-00-00-46-6412	Reimbursements-Crossing Guards	100,878.00	0.00	0.00	0.00	0.00	100,878.00	0.00
01-00-00-46-6415	Reimbursement of Expenses	2,500.00	3,697.32	0.00	0.00	3,697.32	-1,197.32	147.89
01-00-00-46-6417	IRMA Reimbursements	50,000.00	27,337.22	0.00	29,706.60	57,043.82	-7,043.82	114.09
01-00-00-46-6510	T-Mobile Lease	36,000.00	12,000.00	0.00	3,000.00	15,000.00	21,000.00	41.67
01-00-00-46-6511	WSCDC Rental Income	62,037.00	25,279.75	0.00	5,055.95	30,335.70	31,701.30	48.90
01-00-00-46-8001	IRMA Excess	200,000.00	0.00	0.00	0.00	0.00	200,000.00	0.00
	Miscellaneous	464,415.00	78,519.73	0.00	38,355.72	116,875.45	347,539.55	25.17
01-00-00-46-6521	Law Enforcement Training Reimb	11,600.00	8,022.00	0.00	0.00	8,022.00	3,578.00	69.16
01-00-00-46-6524	ISEARCH Grant	6,000.00	0.00	0.00	0.00	0.00	6,000.00	0.00
01-00-00-46-6525	Bullet Proof Vest Reimb-DOJ	6,400.00	0.00	0.00	0.00	0.00	6,400.00	0.00
01-00-00-46-6528	IDOT Traffic Safety Grant	10,578.00	1,500.58	0.00	1,015.08	2,515.66	8,062.34	23.78
01-00-00-46-6532	Grants	0.00	4,000.00	0.00	0.00	4,000.00	-4,000.00	0.00
01-00-00-46-6620	State Fire Marshal Training	3,000.00	0.00	0.00	0.00	0.00	3,000.00	0.00
	Grants & Contributions	37,578.00	13,522.58	0.00	1,015.08	14,537.66	23,040.34	38.69
01-00-00-48-8000	Sale of Property	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
	Other Financing Sources	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
00		19,299,655.00	4,432,975.95	69,368.87	883,192.58	5,246,799.66	14,052,855.34	27.19
	Revenue	19,299,655.00	4,432,975.95	69,368.87	883,192.58	5,246,799.66	14,052,855.34	27.19
10	Administration							
01-10-00-51-0200	Salaries Regular	743,206.00	216,358.88	57,646.46	0.00	274,005.34	469,200.66	36.87
01-10-00-51-1700	Overtime	500.00	0.00	0.00	0.00	0.00	500.00	0.00
01-10-00-51-1950	Insurance Refusal Reimb	1,350.00	0.00	0.00	0.00	0.00	1,350.00	0.00
	Personal Services	745,056.00	216,358.88	57,646.46	0.00	274,005.34	471,050.66	36.78
01-10-00-52-0320	FICA	43,220.00	13,140.90	3,521.04	0.00	16,661.94	26,558.06	38.55
01-10-00-52-0325	Medicare	10,784.00	3,073.39	823.48	0.00	3,896.87	6,887.13	36.14
01-10-00-52-0330	IMRF	52,506.00	14,822.19	3,721.57	0.05	18,543.71	33,962.29	35.32
01-10-00-52-0350	Employee Assistance Program	9,906.00	0.00	0.00	0.00	0.00	9,906.00	0.00
01-10-00-52-0375	Fringe Benefits	9,612.00	2,960.03	897.00	0.00	3,857.03	5,754.97	40.13
01-10-00-52-0400	Health Insurance	77,397.00	24,799.52	8,209.66	917.42	32,091.76	45,305.24	41.46
01-10-00-52-0420	Health Insurance -	0.00	46.84	751.59	1,481.60	-683.17	683.17	0.00

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
	Retirees							
01-10-00-52-0425	Life Insurance	871.00	154.72	91.80	32.56	213.96	657.04	24.56
01-10-00-52-0430	VEBA Contributions	13,895.00	8,751.14	0.00	0.00	8,751.14	5,143.86	62.98
01-10-00-52-0500	Wellness Program	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0.00
	Benefits	220,191.00	67,748.73	18,016.14	2,431.63	83,333.24	136,857.76	37.85
01-10-00-53-0200	Communications	55,705.00	13,797.08	4,556.64	0.00	18,353.72	37,351.28	32.95
01-10-00-53-0300	Audit Services	24,203.00	5,665.00	0.00	0.00	5,665.00	18,538.00	23.41
01-10-00-53-0350	Actuarial Services	5,370.00	5,400.00	0.00	0.00	5,400.00	-30.00	100.56
01-10-00-53-0380	Consulting Services	106,500.00	21,647.40	7,271.86	0.00	28,919.26	77,580.74	27.15
01-10-00-53-0410	IT Support	139,902.00	41,686.97	16,342.97	175.00	57,854.94	82,047.06	41.35
01-10-00-53-0429	Vehicle Sticker Program	19,755.00	15,487.00	76.75	0.00	15,563.75	4,191.25	78.78
01-10-00-53-1100	HealthInspection Services	20,000.00	2,405.00	1,495.00	0.00	3,900.00	16,100.00	19.50
01-10-00-53-1250	Unemployment Claims	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
01-10-00-53-2100	Bank Fees	21,767.00	8,681.74	1,714.98	0.00	10,396.72	11,370.28	47.76
01-10-00-53-2200	Liability Insurance	341,934.00	111,519.76	27,879.94	0.00	139,399.70	202,534.30	40.77
01-10-00-53-2250	IRMA Liability	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0.00
	Deductible							
01-10-00-53-3300	Maint of Office	10,050.00	1,787.34	605.74	0.00	2,393.08	7,656.92	23.81
	Equipment							
01-10-00-53-4100	Training	6,500.00	0.00	0.00	0.00	0.00	6,500.00	0.00
01-10-00-53-4250	Travel & Meeting	10,100.00	2,007.86	212.22	0.00	2,220.08	7,879.92	21.98
01-10-00-53-4300	Dues & Subscriptions	31,600.00	8,602.81	2,517.63	0.00	11,120.44	20,479.56	35.19
01-10-00-53-4350	Printing	720.00	0.00	0.00	0.00	0.00	720.00	0.00
01-10-00-53-4400	Medical & Screening	1,500.00	183.00	0.00	0.00	183.00	1,317.00	12.20
01-10-00-53-5300	AdvertisingLegal Notice	4,500.00	2,576.70	2,675.85	0.00	5,252.55	-752.55	116.72
01-10-00-53-5600	Community and Emp	54,800.00	17,374.62	812.60	0.00	18,187.22	36,612.78	33.19
	Programs							
	Contractual Services	869,906.00	258,822.28	66,162.18	175.00	324,809.46	545,096.54	37.34
01-10-00-54-0100	Office Supplies	17,245.00	5,517.16	2,562.89	0.00	8,080.05	9,164.95	46.85
01-10-00-54-0150	Office Equipment	2,000.00	2,746.98	0.00	0.00	2,746.98	-746.98	137.35
01-10-00-54-1300	Postage	11,845.00	4,976.55	1,000.00	0.00	5,976.55	5,868.45	50.46
	Materials & Supplies	31,090.00	13,240.69	3,562.89	0.00	16,803.58	14,286.42	54.05
01-10-00-56-0000	Uncollectible Acct.	0.00	7,655.40	0.00	0.00	7,655.40	-7,655.40	0.00
	Uncollectible	0.00	7,655.40	0.00	0.00	7,655.40	-7,655.40	0.00
10	Administration	1,866,243.00	563,825.98	145,387.67	2,606.63	706,607.02	1,159,635.98	37.86
14	E911							
01-14-00-53-0410	IT Support	8,500.00	0.00	0.00	0.00	0.00	8,500.00	0.00
01-14-00-53-4275	WSCDC Contribution	275,285.00	137,627.06	44,447.37	0.00	182,074.43	93,210.57	66.14
	Contractual Services	283,785.00	137,627.06	44,447.37	0.00	182,074.43	101,710.57	64.16

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
14	E911	283,785.00	137,627.06	44,447.37	0.00	182,074.43	101,710.57	64.16
15	Boards and Commissions							
01-15-00-52-0320	FICA	665.00	55.05	0.98	0.00	56.03	608.97	8.43
01-15-00-52-0325	Medicare	155.00	12.88	0.23	0.00	13.11	141.89	8.46
01-15-00-52-0330	IMRF	885.00	62.67	1.12	0.00	63.79	821.21	7.21
01-15-00-52-0375	Fringe Benefits	720.00	240.00	60.00	0.00	300.00	420.00	41.67
	Benefits	2,425.00	370.60	62.33	0.00	432.93	1,992.07	17.85
01-15-00-53-0380	Consulting Services	75,000.00	15,300.09	0.00	0.00	15,300.09	59,699.91	20.40
01-15-00-53-0400	Secretarial Services	10,000.00	887.89	15.86	0.00	903.75	9,096.25	9.04
01-15-00-53-0420	Legal Services	10,000.00	1,496.50	0.00	0.00	1,496.50	8,503.50	14.97
01-15-00-53-4100	Training	500.00	0.00	0.00	0.00	0.00	500.00	0.00
01-15-00-53-4250	Travel & Meeting	12,675.00	796.21	950.00	0.00	1,746.21	10,928.79	13.78
01-15-00-53-4300	Dues & Subscriptions	385.00	810.00	0.00	0.00	810.00	-425.00	210.39
01-15-00-53-4400	Medical & Screening	10,000.00	180.00	0.00	0.00	180.00	9,820.00	1.80
01-15-00-53-4450	Testing	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0.00
01-15-00-53-5300	AdvertisingLegal Notice	10,650.00	2,976.76	1,873.52	0.00	4,850.28	5,799.72	45.54
	Contractual Services	139,210.00	22,447.45	2,839.38	0.00	25,286.83	113,923.17	18.16
01-15-00-54-0100	Office Supplies	100.00	53.82	0.00	0.00	53.82	46.18	53.82
01-15-00-54-1300	Postage	25.00	0.00	0.00	0.00	0.00	25.00	0.00
	Materials & Supplies	125.00	53.82	0.00	0.00	53.82	71.18	43.06
15	Boards and Commissions	141,760.00	22,871.87	2,901.71	0.00	25,773.58	115,986.42	18.18
20	Building and Development							
01-20-00-51-0200	Full-Time Salaries	348,547.00	108,514.23	31,157.44	0.00	139,671.67	208,875.33	40.07
01-20-00-51-1700	Overtime	500.00	0.00	0.00	0.00	0.00	500.00	0.00
01-20-00-51-1950	Insurance Refusal Reimbursemnt	1,350.00	450.00	112.50	0.00	562.50	787.50	41.67
01-20-00-51-3000	Part-Time Salaries	0.00	78.69	0.00	0.00	78.69	-78.69	0.00
	Personal Services	350,397.00	109,042.92	31,269.94	0.00	140,312.86	210,084.14	40.04
01-20-00-52-0320	FICA	21,223.00	6,537.66	1,881.63	0.00	8,419.29	12,803.71	39.67
01-20-00-52-0325	Medicare	5,061.00	1,529.01	440.08	0.00	1,969.09	3,091.91	38.91
01-20-00-52-0330	IMRF	24,643.00	7,406.11	2,134.51	0.00	9,540.62	15,102.38	38.72
01-20-00-52-0375	Fringe Benefits	3,456.00	361.16	96.00	0.00	457.16	2,998.84	13.23
01-20-00-52-0400	Health Insurance	35,757.00	17,632.48	5,337.31	646.20	22,323.59	13,433.41	62.43
01-20-00-52-0425	Life Insurance	159.00	23.25	32.75	24.57	31.43	127.57	19.77
01-20-00-52-0430	VEBA Contributions	9,444.00	5,342.95	0.00	0.00	5,342.95	4,101.05	56.58
	Benefits	99,743.00	38,832.62	9,922.28	670.77	48,084.13	51,658.87	48.21

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01-20-00-53-0370	Professional Services	10,650.00	2,265.54	1,445.00	0.00	3,710.54	6,939.46	34.84
01-20-00-53-0371	Recorder's Office Fees	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
01-20-00-53-1300	Inspection Services	90,000.00	41,941.25	9,566.00	0.00	51,507.25	38,492.75	57.23
01-20-00-53-1305	Plan Review Services	40,000.00	14,693.85	9,666.80	0.00	24,360.65	15,639.35	60.90
01-20-00-53-3200	Vehicle Maintenance	500.00	0.00	0.00	0.00	0.00	500.00	0.00
01-20-00-53-4100	Training	2,750.00	0.00	0.00	0.00	0.00	2,750.00	0.00
01-20-00-53-4300	Dues & Subscriptions	335.00	0.00	0.00	0.00	0.00	335.00	0.00
	Contractual Services	145,235.00	58,900.64	20,677.80	0.00	79,578.44	65,656.56	54.79
01-20-00-54-0100	Office Supplies	500.00	319.00	0.00	0.00	319.00	181.00	63.80
01-20-00-54-0150	Office Equipment	150.00	0.00	0.00	0.00	0.00	150.00	0.00
01-20-00-54-0200	Gas & Oil	98.00	0.00	0.00	0.00	0.00	98.00	0.00
01-20-00-54-0600	Operating Supplies	500.00	359.00	0.00	0.00	359.00	141.00	71.80
	Materials & Supplies	1,248.00	678.00	0.00	0.00	678.00	570.00	54.33
01-20-00-57-5013	Transfer to CERF	1,537.00	512.32	128.08	0.00	640.40	896.60	41.67
	Other Financing Uses	1,537.00	512.32	128.08	0.00	640.40	896.60	41.67
20	Building and Development	598,160.00	207,966.50	61,998.10	670.77	269,293.83	328,866.17	45.02
30	Legal Services							
01-30-00-53-0420	Labor and Employment Legal Svc	50,000.00	2,920.00	547.50	0.00	3,467.50	46,532.50	6.94
01-30-00-53-0425	Village Attorney	185,000.00	23,430.70	0.00	0.00	23,430.70	161,569.30	12.67
01-30-00-53-0426	Village Prosecutor	18,000.00	2,619.35	0.00	0.00	2,619.35	15,380.65	14.55
	Contractual Services	253,000.00	28,970.05	547.50	0.00	29,517.55	223,482.45	11.67
30	Legal Services	253,000.00	28,970.05	547.50	0.00	29,517.55	223,482.45	11.67
40	Police Department							
01-40-00-51-0100	Salaries Sworn	3,241,036.00	1,016,827.51	252,007.80	0.00	1,268,835.31	1,972,200.69	39.15
01-40-00-51-0200	Salaries Regular	145,565.00	59,119.32	12,981.63	0.00	72,100.95	73,464.05	49.53
01-40-00-51-1500	Specialist Pay	37,718.00	11,160.16	2,825.25	0.00	13,985.41	23,732.59	37.08
01-40-00-51-1600	Holiday Pay	145,107.00	5,499.08	2,308.62	0.00	7,807.70	137,299.30	5.38
01-40-00-51-1700	Overtime	278,193.00	50,540.94	19,009.30	0.00	69,550.24	208,642.76	25.00
01-40-00-51-1727	IDOT STEP Overtime	10,578.00	3,360.02	236.14	0.00	3,596.16	6,981.84	34.00
01-40-00-51-1800	Educational Incentives	40,650.00	0.00	0.00	0.00	0.00	40,650.00	0.00
01-40-00-51-1950	Insurance Refusal Reim	2,700.00	675.00	150.00	0.00	825.00	1,875.00	30.56
01-40-00-51-3000	Part-Time Salaries	55,366.00	13,809.68	3,130.15	0.00	16,939.83	38,426.17	30.60
	Personal Services	3,956,913.00	1,160,991.71	292,648.89	0.00	1,453,640.60	2,503,272.40	36.74
01-40-00-52-0320	FICA	12,457.00	3,656.18	927.99	0.00	4,584.17	7,872.83	36.80
01-40-00-52-0325	Medicare	57,183.00	16,100.95	4,058.59	0.00	20,159.54	37,023.46	35.25
01-40-00-52-0330	IMRF	12,624.00	3,991.95	1,016.91	0.00	5,008.86	7,615.14	39.68

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01-40-00-52-0375	Fringe Benefits	2,640.00	850.00	220.00	0.00	1,070.00	1,570.00	40.53
01-40-00-52-0400	Health Insurance	438,158.00	142,922.11	42,671.28	6,133.04	179,460.35	258,697.65	40.96
01-40-00-52-0420	Health Insurance - Retirees	93,670.00	30,879.70	20,530.41	12,758.82	38,651.29	55,018.71	41.26
01-40-00-52-0425	Life Insurance	2,277.00	430.58	531.80	393.78	568.60	1,708.40	24.97
01-40-00-52-0430	VEBA Contributions	75,060.00	40,961.53	0.00	0.00	40,961.53	34,098.47	54.57
01-40-00-53-0009	Contribution to Police Pension	1,921,246.00	36,960.37	0.00	0.00	36,960.37	1,884,285.63	1.92
	Benefits	2,615,315.00	276,753.37	69,956.98	19,285.64	327,424.71	2,287,890.29	12.52
01-40-00-53-0200	Communications	3,700.00	1,187.53	215.11	0.00	1,402.64	2,297.36	37.91
01-40-00-53-0385	Administrative Adjudication	24,300.00	8,389.54	2,859.69	0.00	11,249.23	13,050.77	46.29
01-40-00-53-0410	IT Support	26,786.00	18,467.29	438.30	0.00	18,905.59	7,880.41	70.58
01-40-00-53-0430	Animal Control	3,200.00	750.00	0.00	0.00	750.00	2,450.00	23.44
01-40-00-53-3100	Maint of Equipment	20,895.00	1,264.97	0.00	0.00	1,264.97	19,630.03	6.05
01-40-00-53-3200	Maintenance of Vehicles	57,430.00	24,382.89	12,679.14	0.00	37,062.03	20,367.97	64.53
01-40-00-53-3600	Maintenance of Buildings	1,000.00	505.89	170.68	0.00	676.57	323.43	67.66
01-40-00-53-4100	Training	39,810.00	5,748.38	6,361.46	0.00	12,109.84	27,700.16	30.42
01-40-00-53-4200	Community Support Services	184,271.00	52,984.24	3,894.27	0.00	56,878.51	127,392.49	30.87
01-40-00-53-4250	Travel & Meeting	3,720.00	427.07	140.57	0.00	567.64	3,152.36	15.26
01-40-00-53-4300	Dues & Subscriptions	10,480.00	5,540.84	34.00	0.00	5,574.84	4,905.16	53.20
01-40-00-53-4350	Printing	6,400.00	499.08	297.35	0.00	796.43	5,603.57	12.44
01-40-00-53-4400	Medical & Screening	5,465.00	0.00	0.00	0.00	0.00	5,465.00	0.00
01-40-00-53-5400	Damage Claims	5,000.00	3,668.37	37,192.40	158.00	40,702.77	-35,702.77	814.06
	Contractual Services	392,457.00	123,816.09	64,282.97	158.00	187,941.06	204,515.94	47.89
01-40-00-54-0100	Office Supplies	9,500.00	2,139.82	185.00	0.00	2,324.82	7,175.18	24.47
01-40-00-54-0150	Equipment	190,000.00	0.00	0.00	0.00	0.00	190,000.00	0.00
01-40-00-54-0200	Gas & Oil	71,172.00	20,000.02	7,149.71	0.00	27,149.73	44,022.27	38.15
01-40-00-54-0300	Uniforms Sworn Personnel	41,550.00	16,489.79	2,196.53	0.00	18,686.32	22,863.68	44.97
01-40-00-54-0310	Uniforms Other Personnel	1,925.00	0.00	0.00	0.00	0.00	1,925.00	0.00
01-40-00-54-0400	Prisoner Care	3,650.00	556.00	128.00	0.00	684.00	2,966.00	18.74
01-40-00-54-0600	Operating Supplies	8,000.00	625.16	244.27	25.49	843.94	7,156.06	10.55
01-40-00-54-0601	Radios	10,050.00	2,970.97	0.00	0.00	2,970.97	7,079.03	29.56
01-40-00-54-0602	Firearms and Range Supplies	21,050.00	6,537.81	378.00	0.00	6,915.81	14,134.19	32.85
01-40-00-54-0603	Evidence Supplies	7,200.00	1,276.34	445.13	0.00	1,721.47	5,478.53	23.91
01-40-00-54-0605	DUI Expenditures	4,100.00	0.00	0.00	0.00	0.00	4,100.00	0.00
01-40-00-54-0610	Drug Forfeiture Expenditures	400.00	0.00	0.00	0.00	0.00	400.00	0.00
01-40-00-54-0615	Article 36 Exp	1,600.00	0.00	0.00	0.00	0.00	1,600.00	0.00
01-40-00-54-0620	Cannabis Tax Act Expenditures	13,100.00	0.00	0.00	0.00	0.00	13,100.00	0.00
	Materials & Supplies	383,297.00	50,595.91	10,726.64	25.49	61,297.06	321,999.94	15.99
01-40-00-55-8700	Police Vehicle	0.00	875.00	0.00	875.00	0.00	0.00	0.00

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
	Capital Outlay	0.00	875.00	0.00	875.00	0.00	0.00	0.00
01-40-00-57-5013	Transfer to CERF	300,445.00	100,148.32	25,037.08	0.00	125,185.40	175,259.60	41.67
	Other Financing Uses	300,445.00	100,148.32	25,037.08	0.00	125,185.40	175,259.60	41.67
40	Police Department	7,648,427.00	1,713,180.40	462,652.56	20,344.13	2,155,488.83	5,492,938.17	28.18
50	Fire Department							
01-50-00-51-0100	Salaries Sworn	2,361,199.00	747,739.06	192,402.84	0.00	940,141.90	1,421,057.10	39.82
01-50-00-51-0200	Salaries Regular	93,931.00	30,855.36	7,713.84	0.00	38,569.20	55,361.80	41.06
01-50-00-51-1500	Specialist Pay	149,659.00	50,110.14	12,527.54	0.00	62,637.68	87,021.32	41.85
01-50-00-51-1600	Holiday Pay	93,984.00	0.00	0.00	0.00	0.00	93,984.00	0.00
01-50-00-51-1700	Overtime	136,000.00	148,772.02	16,550.02	0.00	165,322.04	-29,322.04	121.56
01-50-00-51-1800	Educational Incentives	17,000.00	0.00	17,000.00	0.00	17,000.00	0.00	100.00
01-50-00-51-3000	Part-Time Salaries	38,806.00	13,405.41	3,044.16	0.00	16,449.57	22,356.43	42.39
	Personal Services	2,890,579.00	990,881.99	249,238.40	0.00	1,240,120.39	1,650,458.61	42.90
01-50-00-51-1950	Insurance Refusal Reimb	1,500.00	250.00	0.00	0.00	250.00	1,250.00	16.67
01-50-00-52-0320	FICA	18,206.00	6,008.10	1,464.58	0.00	7,472.68	10,733.32	41.05
01-50-00-52-0325	Medicare	39,942.00	13,825.26	3,472.25	0.00	17,297.51	22,644.49	43.31
01-50-00-52-0330	IMRF	9,371.00	2,989.04	725.18	0.00	3,714.22	5,656.78	39.64
01-50-00-52-0375	Fringe Benefits	2,160.00	720.00	180.00	0.00	900.00	1,260.00	41.67
01-50-00-52-0400	Health Insurance	323,801.00	107,726.42	33,164.57	5,008.06	135,882.93	187,918.07	41.96
01-50-00-52-0420	Health Insurance - Retirees	25,570.00	8,430.66	8,899.59	6,726.59	10,603.66	14,966.34	41.47
01-50-00-52-0425	Life Insurance	1,529.00	300.96	276.68	201.44	376.20	1,152.80	24.60
01-50-00-52-0430	VEBA Contributions	62,827.00	35,605.81	0.00	0.00	35,605.81	27,221.19	56.67
01-50-00-53-0010	Contribution to Fire Pension	1,726,278.00	32,518.96	0.00	0.00	32,518.96	1,693,759.04	1.88
	Benefits	2,211,184.00	208,375.21	48,182.85	11,936.09	244,621.97	1,966,562.03	11.06
01-50-00-53-0200	Communications	5,800.00	1,147.25	259.75	0.00	1,407.00	4,393.00	24.26
01-50-00-53-0410	IT Support	13,839.00	0.00	0.00	0.00	0.00	13,839.00	0.00
01-50-00-53-3010	Equipment Lease	19,940.00	19,939.29	0.00	0.00	19,939.29	0.71	100.00
01-50-00-53-3100	Maintenance of Equipment	11,100.00	4,101.77	1,257.04	0.00	5,358.81	5,741.19	48.28
01-50-00-53-3200	Maintenance of Vehicles	51,800.00	10,389.48	30,721.85	0.00	41,111.33	10,688.67	79.37
01-50-00-53-3300	Maint of Office Equipment	500.00	0.00	0.00	0.00	0.00	500.00	0.00
01-50-00-53-3600	Maintenance of Buildings	1,500.00	831.40	0.00	0.00	831.40	668.60	55.43
01-50-00-53-4100	Training	27,300.00	4,593.85	5,130.80	0.00	9,724.65	17,575.35	35.62
01-50-00-53-4200	Community Support Services	18,800.00	15,370.95	2,807.69	0.00	18,178.64	621.36	96.69
01-50-00-53-4250	Travel & Meeting	12,250.00	2,793.38	2,520.93	0.00	5,314.31	6,935.69	43.38
01-50-00-53-4300	Dues & Subscriptions	30,388.00	26,044.85	160.00	0.00	26,204.85	4,183.15	86.23
01-50-00-53-4400	Medical & Screening	15,000.00	0.00	0.00	0.00	0.00	15,000.00	0.00
01-50-00-53-5700	GEMT Expenses	180,000.00	0.00	0.00	0.00	0.00	180,000.00	0.00

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
	Contractual Services	388,217.00	85,212.22	42,858.06	0.00	128,070.28	260,146.72	32.99
01-50-00-54-0100	Office Supplies	2,000.00	413.97	0.00	0.00	413.97	1,586.03	20.70
01-50-00-54-0150	Equipment	58,400.00	0.00	0.00	0.00	0.00	58,400.00	0.00
01-50-00-54-0200	Gas & Oil	25,959.00	6,399.74	2,326.70	0.00	8,726.44	17,232.56	33.62
01-50-00-54-0300	Uniforms Sworn Personnel	29,400.00	14,876.14	11,782.00	0.00	26,658.14	2,741.86	90.67
01-50-00-54-0600	Operating Supplies	42,550.00	10,751.87	2,465.40	0.00	13,217.27	29,332.73	31.06
	Materials & Supplies	158,309.00	32,441.72	16,574.10	0.00	49,015.82	109,293.18	30.96
01-50-00-57-5013	Transfer to CERF	280,462.00	93,487.36	23,371.84	0.00	116,859.20	163,602.80	41.67
	Other Financing Uses	280,462.00	93,487.36	23,371.84	0.00	116,859.20	163,602.80	41.67
50	Fire Department	5,928,751.00	1,410,398.50	380,225.25	11,936.09	1,778,687.66	4,150,063.34	30.00
60	Public Works							
01-60-01-51-0200	Salaries Regular	539,690.00	169,861.17	46,032.03	0.00	215,893.20	323,796.80	40.00
01-60-01-51-1500	Certification Pay	5,350.00	4,000.00	0.00	0.00	4,000.00	1,350.00	74.77
01-60-01-51-1700	Overtime	50,000.00	1,600.38	48.82	0.00	1,649.20	48,350.80	3.30
01-60-01-51-3000	Part-Time Salaries	10,800.00	3,024.00	693.00	0.00	3,717.00	7,083.00	34.42
	Personal Services	605,840.00	178,485.55	46,773.85	0.00	225,259.40	380,580.60	37.18
01-60-01-52-0320	FICA	36,847.00	10,874.59	2,850.89	0.00	13,725.48	23,121.52	37.25
01-60-01-52-0325	Medicare	8,735.00	2,543.26	666.78	0.00	3,210.04	5,524.96	36.75
01-60-01-52-0330	IMRF	42,531.00	11,928.43	3,184.85	0.00	15,113.28	27,417.72	35.53
01-60-01-52-0375	Fringe Benefits	3,216.00	1,032.00	258.00	0.00	1,290.00	1,926.00	40.11
01-60-01-52-0400	Health Insurance	135,288.00	40,531.54	10,928.68	589.16	50,871.06	84,416.94	37.60
01-60-01-52-0420	Health Insurance - Retirees	11,420.00	4,050.60	3,947.11	4,707.11	3,290.60	8,129.40	28.81
01-60-01-52-0425	Life Insurance	267.00	30.91	21.14	9.25	42.80	224.20	16.03
01-60-01-52-0430	VEBA Contributions	6,010.00	5,027.83	0.00	0.00	5,027.83	982.17	83.66
	Benefits	244,314.00	76,019.16	21,857.45	5,305.52	92,571.09	151,742.91	37.89
01-60-01-53-0200	Communications	1,990.00	789.73	221.12	0.00	1,010.85	979.15	50.80
01-60-01-53-0380	Consulting Services	34,000.00	650.00	0.00	0.00	650.00	33,350.00	1.91
01-60-01-53-0410	IT Support	22,922.00	7,425.00	1,856.25	0.00	9,281.25	13,640.75	40.49
01-60-01-53-1310	Julie Notifications	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
01-60-01-53-3100	Maintenance of Equipment	3,500.00	0.00	0.00	0.00	0.00	3,500.00	0.00
01-60-01-53-3200	Maintenance of Vehicles	41,250.00	3,898.85	139.50	0.00	4,038.35	37,211.65	9.79
01-60-01-53-3400	Maintenance TrafficSt Lights	74,500.00	11,592.26	41,753.42	0.00	53,345.68	21,154.32	71.60
01-60-01-53-3550	Tree Maintenance	98,500.00	13,786.98	1,358.50	0.00	15,145.48	83,354.52	15.38
01-60-01-53-3600	Maintenance of Bldgs & Grounds	100,170.00	44,792.00	7,282.15	0.00	52,074.15	48,095.85	51.99
01-60-01-53-3610	Maintenance Sidewalks	55,000.00	55,620.00	12,690.05	8,950.00	59,360.05	-4,360.05	107.93
01-60-01-53-3620	Maintenance Streets	62,500.00	0.00	0.00	0.00	0.00	62,500.00	0.00

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% ExpCol
01-60-01-53-4100	Training	1,200.00	660.00	0.00	0.00	660.00	540.00	55.00
01-60-01-53-4250	Travel & Meeting	6,990.00	0.00	1,753.42	0.00	1,753.42	5,236.58	25.08
01-60-01-53-4300	Dues & Subscriptions	12,680.00	1,759.00	5,200.00	0.00	6,959.00	5,721.00	54.88
01-60-01-53-4400	Medical & Screening	1,300.00	827.00	45.00	0.00	872.00	428.00	67.08
01-60-01-53-5300	AdvertisingLegal Notice	3,000.00	1,836.00	0.00	0.00	1,836.00	1,164.00	61.20
01-60-01-53-5350	Dumping Fees	15,000.00	4,573.09	2,981.58	0.00	7,554.67	7,445.33	50.36
01-60-01-53-5400	Damage Claims	25,000.00	2,076.20	0.00	0.00	2,076.20	22,923.80	8.30
01-60-01-53-5450	St Light Electricity	29,000.00	6,390.65	4,122.75	0.00	10,513.40	18,486.60	36.25
01-60-05-53-5500	Collection & Disposal	1,195,194.00	301,533.39	100,639.47	0.00	402,172.86	793,021.14	33.65
01-60-05-53-5510	Leaf Disposal	60,397.00	0.00	0.00	0.00	0.00	60,397.00	0.00
	Contractual Services	1,845,093.00	458,210.15	180,043.21	8,950.00	629,303.36	1,215,789.64	34.11
01-60-01-54-0100	Office Supplies	1,000.00	276.87	0.00	0.00	276.87	723.13	27.69
01-60-01-54-0200	Gas & Oil	27,473.00	4,804.18	1,938.94	0.00	6,743.12	20,729.88	24.54
01-60-01-54-0310	Uniforms	6,100.00	1,355.18	415.85	0.00	1,771.03	4,328.97	29.03
01-60-01-54-0500	Vehicle Parts	12,000.00	635.43	329.34	0.00	964.77	11,035.23	8.04
01-60-01-54-0600	Operating Supplies & Equipment	48,770.00	6,801.94	2,338.27	0.00	9,140.21	39,629.79	18.74
01-60-01-54-0800	Trees	41,000.00	1,463.98	0.00	1,206.48	257.50	40,742.50	0.63
01-60-05-54-0600	Operating Supplies	500.00	0.00	0.00	0.00	0.00	500.00	0.00
	Materials & Supplies	136,843.00	15,337.58	5,022.40	1,206.48	19,153.50	117,689.50	14.00
01-60-01-55-1205	Streetscape Improvements	300,000.00	0.00	0.00	0.00	0.00	300,000.00	0.00
	Capital Outlay	300,000.00	0.00	0.00	0.00	0.00	300,000.00	0.00
01-60-01-57-5013	Transfer to CERF	200,994.00	66,998.00	16,749.50	0.00	83,747.50	117,246.50	41.67
	Other Financing Uses	200,994.00	66,998.00	16,749.50	0.00	83,747.50	117,246.50	41.67
60	Public Works	3,333,084.00	795,050.44	270,446.41	15,462.00	1,050,034.85	2,283,049.15	31.50
	Expense	20,053,210.00	4,879,890.80	1,368,606.57	51,019.62	6,197,477.75	13,855,732.25	30.91
01	General Fund	753,555.00	446,914.85	1,437,975.44	934,212.20	950,678.09	-197,123.09	126.16

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
02	Water & Sewer Fund							
00								
02-00-00-42-2360	Permit Fees	25,000.00	15,300.00	300.00	1,600.00	16,600.00	8,400.00	66.40
	Licenses & Permits	25,000.00	15,300.00	300.00	1,600.00	16,600.00	8,400.00	66.40
02-00-00-43-3100	Water Sales	3,506,028.00	1,318,225.61	1,162.86	334,321.23	1,651,383.98	1,854,644.02	47.10
02-00-00-43-3150	Sewer Sales	2,128,622.00	801,629.94	494.79	205,766.76	1,006,901.91	1,121,720.09	47.30
02-00-00-43-3160	Water Penalties	25,259.00	7,948.77	215.26	2,477.39	10,210.90	15,048.10	40.42
02-00-00-43-3515	NSF Fees	200.00	125.00	0.00	0.00	125.00	75.00	62.50
	Charges for Services	5,660,109.00	2,127,929.32	1,872.91	542,565.38	2,668,621.79	2,991,487.21	47.15
02-00-00-45-5100	Interest	24,006.00	34,958.39	0.00	10,767.96	45,726.35	-21,720.35	190.48
02-00-00-45-5200	Net Change in Fair Value	0.00	3,988.04	0.00	331.33	4,319.37	-4,319.37	0.00
	Interest	24,006.00	38,946.43	0.00	11,099.29	50,045.72	-26,039.72	208.47
02-00-00-46-6410	Miscellaneous	5,000.00	462.00	0.00	0.00	462.00	4,538.00	9.24
02-00-00-46-6417	IRMA	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0.00
	Reimbursements							
02-00-00-46-6580	Sale of Meters	10,000.00	6,350.00	516.00	774.00	6,608.00	3,392.00	66.08
	Miscellaneous	17,000.00	6,812.00	516.00	774.00	7,070.00	9,930.00	41.59
00		5,726,115.00	2,188,987.75	2,688.91	556,038.67	2,742,337.51	2,983,777.49	47.89
	Revenue	5,726,115.00	2,188,987.75	2,688.91	556,038.67	2,742,337.51	2,983,777.49	47.89
60	Public Works							
02-60-06-51-0200	Salaries Regular	904,308.00	272,377.26	70,714.86	0.00	343,092.12	561,215.88	37.94
02-60-06-51-1500	Specialists Pay	1,400.00	1,400.00	0.00	0.00	1,400.00	0.00	100.00
02-60-06-51-1700	Overtime	12,000.00	3,859.75	364.63	0.00	4,224.38	7,775.62	35.20
02-60-06-51-1950	Insurance Refusal Reimb	300.00	50.00	12.50	0.00	62.50	237.50	20.83
02-60-06-51-3000	Part-Time Salaries	10,800.00	0.00	0.00	0.00	0.00	10,800.00	0.00
	Personal Services	928,808.00	277,687.01	71,091.99	0.00	348,779.00	580,029.00	37.55
02-60-06-52-0320	FICA	56,425.00	16,495.66	4,302.49	0.00	20,798.15	35,626.85	36.86
02-60-06-52-0325	Medicare	13,513.00	3,857.65	1,006.12	0.00	4,863.77	8,649.23	35.99
02-60-06-52-0330	IMRF	65,794.00	20,337.77	4,862.58	0.00	25,200.35	40,593.65	38.30
02-60-06-52-0375	Fringe Benefits	6,036.00	1,240.63	309.00	0.00	1,549.63	4,486.37	25.67
02-60-06-52-0400	Health Insurance	179,735.00	54,792.46	13,209.32	1,068.18	66,933.60	112,801.40	37.24
02-60-06-52-0420	Health Insurance - Retirees	1,635.00	1,113.34	539.00	521.34	1,131.00	504.00	69.17
02-60-06-52-0425	Life Insurance	471.00	107.87	210.43	177.96	140.34	330.66	29.80
02-60-06-52-0430	VEBA Contributions	17,231.00	11,221.58	0.00	0.00	11,221.58	6,009.42	65.12
	Benefits	340,840.00	109,166.96	24,438.94	1,767.48	131,838.42	209,001.58	38.68

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
02-60-06-53-0100	Electricity	38,004.00	18,058.71	5,184.98	0.00	23,243.69	14,760.31	61.16
02-60-06-53-0200	Communications	8,160.00	1,172.69	308.59	0.00	1,481.28	6,678.72	18.15
02-60-06-53-0300	Auditing	10,095.00	3,035.00	0.00	0.00	3,035.00	7,060.00	30.06
02-60-06-53-0380	Consulting Services	133,000.00	2,939.86	964.04	0.00	3,903.90	129,096.10	2.94
02-60-06-53-0410	IT Support	113,366.00	16,588.54	7,542.29	0.00	24,130.83	89,235.17	21.29
02-60-06-53-1300	Inspections	1,100.00	0.00	0.00	0.00	0.00	1,100.00	0.00
02-60-06-53-1310	JULIE Participation	2,345.00	0.00	0.00	0.00	0.00	2,345.00	0.00
02-60-06-53-2100	Bank Fees	49,727.00	14,426.13	4,263.60	0.00	18,689.73	31,037.27	37.58
02-60-06-53-2200	Liability Insurance	54,747.00	17,913.56	4,478.39	0.00	22,391.95	32,355.05	40.90
02-60-06-53-2250	IRMA Deductible	9,500.00	0.00	0.00	0.00	0.00	9,500.00	0.00
02-60-06-53-3050	Water System Maintenance	123,500.00	8,735.83	1,131.25	0.00	9,867.08	113,632.92	7.99
02-60-06-53-3055	Hydrant Maintenance	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0.00
02-60-06-53-3200	Maintenance of Vehicles	12,000.00	0.00	59.50	0.00	59.50	11,940.50	0.50
02-60-06-53-3300	Maint of Office Equipment	1,000.00	175.57	44.25	0.00	219.82	780.18	21.98
02-60-06-53-3600	Maintenance of Buildings	14,750.00	3,273.29	75.54	0.00	3,348.83	11,401.17	22.70
02-60-06-53-3620	Maintenance of Streets	15,000.00	0.00	0.00	0.00	0.00	15,000.00	0.00
02-60-06-53-3630	Overhead Sewer Program	59,000.00	4,000.00	0.00	0.00	4,000.00	55,000.00	6.78
02-60-06-53-3631	Lead Service Line Program	50,000.00	40,000.00	10,000.00	0.00	50,000.00	0.00	100.00
02-60-06-53-3640	SewerCatch Basin Repair	50,000.00	24,102.54	7,059.25	0.00	31,161.79	18,838.21	62.32
02-60-06-53-4100	Training	1,150.00	0.00	0.00	0.00	0.00	1,150.00	0.00
02-60-06-53-4250	Travel & Meeting	3,340.00	0.00	0.00	0.00	0.00	3,340.00	0.00
02-60-06-53-4300	Dues & Subscriptions	1,500.00	200.00	0.00	0.00	200.00	1,300.00	13.33
02-60-06-53-4350	Printing	2,305.00	438.13	196.92	0.00	635.05	1,669.95	27.55
02-60-06-53-4400	Medical & Screening	700.00	0.00	0.00	0.00	0.00	700.00	0.00
02-60-06-53-4480	Water Testing	6,690.00	382.50	1,243.00	0.00	1,625.50	5,064.50	24.30
02-60-06-53-5300	AdvertisingLegal Notice	0.00	83.52	41.76	0.00	125.28	-125.28	0.00
02-60-06-53-5350	Dumping Fees	20,000.00	6,309.23	776.00	0.00	7,085.23	12,914.77	35.43
02-60-06-53-5400	Damage Claims	4,000.00	0.00	0.00	0.00	0.00	4,000.00	0.00
	Contractual Services	794,979.00	161,835.10	43,369.36	0.00	205,204.46	589,774.54	25.81
02-60-06-54-0100	Office Supplies	500.00	410.00	150.00	0.00	560.00	-60.00	112.00
02-60-06-54-0200	Gas & Oil	19,421.00	3,194.60	1,548.99	0.00	4,743.59	14,677.41	24.43
02-60-06-54-0310	Uniforms	1,525.00	84.95	0.00	0.00	84.95	1,440.05	5.57
02-60-06-54-0500	Vehicle Parts	10,000.00	2,734.69	0.00	0.00	2,734.69	7,265.31	27.35
02-60-06-54-0600	Operating Supplies	26,200.00	12,503.26	6,864.88	0.00	19,368.14	6,831.86	73.92
02-60-06-54-1300	Postage	8,439.00	1,989.07	799.02	0.00	2,788.09	5,650.91	33.04
02-60-06-54-2200	Water from Chicago	1,799,772.00	543,433.29	177,762.20	0.00	721,195.49	1,078,576.51	40.07
	Materials & Supplies	1,865,857.00	564,349.86	187,125.09	0.00	751,474.95	1,114,382.05	40.28

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
02-60-06-55-1150	Sewer System Improvements	475,000.00	145,828.50	0.00	0.00	145,828.50	329,171.50	30.70
02-60-06-55-1300	Water System Improvements	240,000.00	0.00	17,308.53	0.00	17,308.53	222,691.47	7.21
02-60-06-55-1400	Meter Replacement Program	10,000.00	4,550.00	0.00	0.00	4,550.00	5,450.00	45.50
02-60-06-55-9100	Street Improvements	70,000.00	60,000.00	10,000.00	0.00	70,000.00	0.00	100.00
	Capital Outlay	795,000.00	210,378.50	27,308.53	0.00	237,687.03	557,312.97	29.90
02-60-06-55-0010	Depreciation Expense	390,760.00	0.00	0.00	0.00	0.00	390,760.00	0.00
	Depreciation	390,760.00	0.00	0.00	0.00	0.00	390,760.00	0.00
02-60-06-56-0104	IEPA Loan Principal	693,016.00	344,603.68	0.00	0.00	344,603.68	348,412.32	49.73
02-60-06-56-0105	IEPA Loan Interest	224,130.00	113,969.22	0.00	0.00	113,969.22	110,160.78	50.85
02-60-06-56-0106	Series 2022 Principal	51,852.00	0.00	0.00	0.00	0.00	51,852.00	0.00
02-60-06-56-0107	Series 2022 Interest	50,996.00	25,498.15	0.00	0.00	25,498.15	25,497.85	50.00
	Debt Service	1,019,994.00	484,071.05	0.00	0.00	484,071.05	535,922.95	47.46
02-60-06-57-5013	Transfer to CERF	116,411.00	38,803.68	9,700.92	0.00	48,504.60	67,906.40	41.67
	Other Financing Uses	116,411.00	38,803.68	9,700.92	0.00	48,504.60	67,906.40	41.67
60	Public Works	6,252,649.00	1,846,292.16	363,034.83	1,767.48	2,207,559.51	4,045,089.49	35.31
	Expense	6,252,649.00	1,846,292.16	363,034.83	1,767.48	2,207,559.51	4,045,089.49	35.31
02	Water & Sewer Fund	526,534.00	-342,695.59	365,723.74	557,806.15	-534,778.00	1,061,312.00	-101.57

<u>Account Number</u>	<u>Description</u>	<u>Budget</u>	<u>Beg Bal</u>	<u>Debits</u>	<u>Credits</u>	<u>End Bal</u>	<u>Remaining</u>	<u>% Exp/Col</u>
03	Motor Fuel Tax Fund							
00								
03-00-00-45-5100	Interest	17,761.00	18,161.72	0.00	6,947.86	25,109.58	-7,348.58	141.37
03-00-00-45-5200	Net Change in Fair Value	0.00	1,974.11	0.00	686.72	2,660.83	-2,660.83	0.00
	Interest	17,761.00	20,135.83	0.00	7,634.58	27,770.41	-10,009.41	156.36
03-00-00-47-7100	State Allotment	273,826.00	91,004.28	0.00	21,964.70	112,968.98	160,857.02	41.26
03-00-00-47-7200	State Renewal Allotment	224,029.00	78,707.57	0.00	21,565.85	100,273.42	123,755.58	44.76
	Intergovernmental	497,855.00	169,711.85	0.00	43,530.55	213,242.40	284,612.60	42.83
00		515,616.00	189,847.68	0.00	51,165.13	241,012.81	274,603.19	46.74
	Revenue	515,616.00	189,847.68	0.00	51,165.13	241,012.81	274,603.19	46.74
00								
03-00-00-53-2100	Bank Fees	60.00	0.00	0.00	0.00	0.00	60.00	0.00
03-00-00-53-3620	Street Maintenance	140,000.00	0.00	84,135.15	0.00	84,135.15	55,864.85	60.10
	Contractual Services	140,060.00	0.00	84,135.15	0.00	84,135.15	55,924.85	60.07
03-00-00-54-2100	Snow & Ice Control	68,294.00	0.00	0.00	0.00	0.00	68,294.00	0.00
	Materials & Supplies	68,294.00	0.00	0.00	0.00	0.00	68,294.00	0.00
03-00-00-55-9100	Street Improvement	1,086,279.00	192.40	0.00	0.00	192.40	1,086,086.60	0.02
	Capital Outlay	1,086,279.00	192.40	0.00	0.00	192.40	1,086,086.60	0.02
00		1,294,633.00	192.40	84,135.15	0.00	84,327.55	1,210,305.45	6.51
	Expense	1,294,633.00	192.40	84,135.15	0.00	84,327.55	1,210,305.45	6.51
03	Motor Fuel Tax Fund	779,017.00	-189,655.28	84,135.15	51,165.13	-156,685.26	935,702.26	-20.11

<u>Account Number</u>	<u>Description</u>	<u>Budget</u>	<u>Beg Bal</u>	<u>Debits</u>	<u>Credits</u>	<u>End Bal</u>	<u>Remaining</u>	<u>% Exp/Col</u>
05	Debt Service Fund							
00								
05-00-00-41-1000	Prior Yrs Taxes	125,505.00	4,463.02	0.00	0.00	4,463.02	121,041.98	3.56
05-00-00-41-1021	Property Taxes Current	139,953.00	0.00	0.00	0.00	0.00	139,953.00	0.00
	Property Taxes	265,458.00	4,463.02	0.00	0.00	4,463.02	260,994.98	1.68
05-00-00-45-5100	Interest	4,002.00	4,461.17	0.00	1,186.58	5,647.75	-1,645.75	141.12
	Interest	4,002.00	4,461.17	0.00	1,186.58	5,647.75	-1,645.75	141.12
05-00-00-47-7018	Transfer from CIF	293,852.00	72,851.85	0.00	0.00	72,851.85	221,000.15	24.79
	Other Financing Sources	293,852.00	72,851.85	0.00	0.00	72,851.85	221,000.15	24.79
00		563,312.00	81,776.04	0.00	1,186.58	82,962.62	480,349.38	14.73
	Revenue	563,312.00	81,776.04	0.00	1,186.58	82,962.62	480,349.38	14.73
00								
05-00-00-53-2100	Bank Fees	100.00	0.00	0.00	0.00	0.00	100.00	0.00
	Contractual Services	100.00	0.00	0.00	0.00	0.00	100.00	0.00
05-00-00-56-0037	2022 GO Bond Principal	275,000.00	0.00	0.00	0.00	0.00	275,000.00	0.00
05-00-00-56-0106	2022 Series Bond Principal	148,148.00	0.00	0.00	0.00	0.00	148,148.00	0.00
05-00-00-56-0107	2022 Series Bond Interest	145,704.00	72,851.85	0.00	0.00	72,851.85	72,852.15	50.00
	Debt Service	568,852.00	72,851.85	0.00	0.00	72,851.85	496,000.15	12.81
05-00-00-56-0038	2022 GO Bond Interest	2,613.00	0.00	0.00	0.00	0.00	2,613.00	0.00
	Interest on Debt	2,613.00	0.00	0.00	0.00	0.00	2,613.00	0.00
00		571,565.00	72,851.85	0.00	0.00	72,851.85	498,713.15	12.75
	Expense	571,565.00	72,851.85	0.00	0.00	72,851.85	498,713.15	12.75
05	Debt Service Fund	8,253.00	-8,924.19	0.00	1,186.58	-10,110.77	18,363.77	-122.51

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
09	Police Pension Fund							
00								
09-00-00-45-5100	Interest	510,120.00	68,802.12	0.00	0.00	68,802.12	441,317.88	13.49
09-00-00-45-5200	Net Change in Fair Value	1,699,724.00	541,783.22	0.00	0.00	541,783.22	1,157,940.78	31.87
	Interest	2,209,844.00	610,585.34	0.00	0.00	610,585.34	1,599,258.66	27.63
09-00-00-41-1100	Employer Contribution	1,921,246.00	36,960.37	0.00	0.00	36,960.37	1,884,285.63	1.92
09-00-00-46-7350	Employee Contribution	336,234.00	103,063.75	0.00	25,300.20	128,363.95	207,870.05	38.18
	Grants & Contributions	2,257,480.00	140,024.12	0.00	25,300.20	165,324.32	2,092,155.68	7.32
00		4,467,324.00	750,609.46	0.00	25,300.20	775,909.66	3,691,414.34	17.37
	Revenue	4,467,324.00	750,609.46	0.00	25,300.20	775,909.66	3,691,414.34	17.37
00								
09-00-00-52-6100	Pensions	2,756,010.00	894,242.76	0.00	0.00	894,242.76	1,861,767.24	32.45
09-00-00-52-6150	Pension Refund	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00
	Benefits	2,806,010.00	894,242.76	0.00	0.00	894,242.76	1,911,767.24	31.87
09-00-00-53-0300	Audit Services	2,272.00	0.00	0.00	0.00	0.00	2,272.00	0.00
09-00-00-53-0350	Actuarial Services	4,365.00	4,380.00	0.00	0.00	4,380.00	-15.00	100.34
09-00-00-53-0360	Payroll Services	31,410.00	6,650.00	0.00	0.00	6,650.00	24,760.00	21.17
09-00-00-53-0380	Consulting Services	5,000.00	5,921.03	0.00	0.00	5,921.03	-921.03	118.42
09-00-00-53-0420	Legal Services	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0.00
09-00-00-53-2100	Bank Fees	500.00	35.80	0.00	0.00	35.80	464.20	7.16
09-00-00-53-4100	Training	500.00	0.00	0.00	0.00	0.00	500.00	0.00
09-00-00-53-4250	Travel & Meeting	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
09-00-00-53-4300	Dues & Subscriptions	795.00	0.00	0.00	0.00	0.00	795.00	0.00
09-00-00-53-4400	Medical & Screening	1,800.00	0.00	0.00	0.00	0.00	1,800.00	0.00
09-00-00-54-3100	Misc Expenditures	15,810.00	3,360.00	0.00	0.00	3,360.00	12,450.00	21.25
	Contractual Services	73,452.00	20,346.83	0.00	0.00	20,346.83	53,105.17	27.70
00		2,879,462.00	914,589.59	0.00	0.00	914,589.59	1,964,872.41	31.76
	Expense	2,879,462.00	914,589.59	0.00	0.00	914,589.59	1,964,872.41	31.76
09	Police Pension Fund	-1,587,862.00	163,980.13	0.00	25,300.20	138,679.93	-1,726,541.93	-8.73

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
10	Fire Pension Fund							
00								
10-00-00-45-5100	InterestDividends	467,234.00	112,525.28	0.00	0.00	112,525.28	354,708.72	24.08
10-00-00-45-5200	Net Change in Fair Value	1,090,213.00	375,193.63	0.00	0.00	375,193.63	715,019.37	34.41
	Interest	1,557,447.00	487,718.91	0.00	0.00	487,718.91	1,069,728.09	31.32
10-00-00-41-1100	Employer Contribution	1,726,278.00	32,518.96	0.00	0.00	32,518.96	1,693,759.04	1.88
10-00-00-46-7350	Employee Contribution	232,054.00	72,097.05	0.00	19,693.09	91,790.14	140,263.86	39.56
	Grants & Contributions	1,958,332.00	104,616.01	0.00	19,693.09	124,309.10	1,834,022.90	6.35
00		3,515,779.00	592,334.92	0.00	19,693.09	612,028.01	2,903,750.99	17.41
	Revenue	3,515,779.00	592,334.92	0.00	19,693.09	612,028.01	2,903,750.99	17.41
00								
10-00-00-52-6100	Pensions Benefits	2,231,448.00	713,055.44	0.00	0.00	713,055.44	1,518,392.56	31.95
		2,231,448.00	713,055.44	0.00	0.00	713,055.44	1,518,392.56	31.95
10-00-00-53-0300	Audit Services	2,272.00	0.00	0.00	0.00	0.00	2,272.00	0.00
10-00-00-53-0350	Actuarial Services	4,135.00	4,150.00	0.00	0.00	4,150.00	-15.00	100.36
10-00-00-53-0360	Payroll Services	16,050.00	6,210.00	0.00	0.00	6,210.00	9,840.00	38.69
10-00-00-53-0380	Consulting Services	7,500.00	6,419.13	0.00	0.00	6,419.13	1,080.87	85.59
10-00-00-53-0420	Legal Services	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
10-00-00-53-2100	Bank Fees	200.00	0.00	0.00	0.00	0.00	200.00	0.00
10-00-00-53-4100	Training	500.00	0.00	0.00	0.00	0.00	500.00	0.00
10-00-00-53-4250	Travel & Meeting	500.00	0.00	0.00	0.00	0.00	500.00	0.00
10-00-00-53-4300	Dues & Subscriptions	795.00	0.00	0.00	0.00	0.00	795.00	0.00
10-00-00-53-4400	Medical & Screening	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
10-00-00-54-1300	Postage	50.00	0.00	0.00	0.00	0.00	50.00	0.00
10-00-00-54-3100	Misc Expenditures	15,615.00	4,525.00	0.00	0.00	4,525.00	11,090.00	28.98
	Contractual Services	53,617.00	21,304.13	0.00	0.00	21,304.13	32,312.87	39.73
00		2,285,065.00	734,359.57	0.00	0.00	734,359.57	1,550,705.43	32.14
	Expense	2,285,065.00	734,359.57	0.00	0.00	734,359.57	1,550,705.43	32.14
10	Fire Pension Fund	-1,230,714.00	142,024.65	0.00	19,693.09	122,331.56	-1,353,045.56	-9.94

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
13	Capital Equip Replacement Fund							
00								
13-00-00-45-5100	Interest	45,702.00	32,814.47	0.00	12,767.98	45,582.45	119.55	99.74
13-00-00-45-5200	Net Change in Fair Value	0.00	17,614.69	152.27	5,950.39	23,412.81	-23,412.81	0.00
	Interest	45,702.00	50,429.16	152.27	18,718.37	68,995.26	-23,293.26	150.97
13-00-00-47-7001	From General Fund	783,438.00	261,146.00	0.00	65,286.50	326,432.50	457,005.50	41.67
13-00-00-47-7002	Transfer from Water and Sewer	116,411.00	38,803.68	0.00	9,700.92	48,504.60	67,906.40	41.67
13-00-00-48-8000	Sale of Property	25,000.00	0.00	0.00	0.00	0.00	25,000.00	0.00
	Other Financing Sources	924,849.00	299,949.68	0.00	74,987.42	374,937.10	549,911.90	40.54
00		970,551.00	350,378.84	152.27	93,705.79	443,932.36	526,618.64	45.74
	Revenue	970,551.00	350,378.84	152.27	93,705.79	443,932.36	526,618.64	45.74
00								
13-00-00-53-2100	Bank Fees	100.00	0.00	0.00	0.00	0.00	100.00	0.00
	Contractual Services	100.00	0.00	0.00	0.00	0.00	100.00	0.00
13-00-00-55-0500	Building Improvements	33,477.00	0.00	29,447.50	0.00	29,447.50	4,029.50	87.96
13-00-00-55-8700	Police Vehicles	206,370.00	7,490.00	43,169.00	0.00	50,659.00	155,711.00	24.55
13-00-00-55-8720	Police Equipment	186,332.00	0.00	0.00	0.00	0.00	186,332.00	0.00
13-00-00-55-8800	Fire Dept Vehicle	0.00	3,995.00	0.00	0.00	3,995.00	-3,995.00	0.00
13-00-00-55-8850	Fire Dept Equipment	26,000.00	0.00	68,604.00	0.00	68,604.00	-42,604.00	263.86
13-00-00-55-8910	PW Vehicles	630,000.00	0.00	0.00	0.00	0.00	630,000.00	0.00
	Capital Outlay	1,082,179.00	11,485.00	141,220.50	0.00	152,705.50	929,473.50	14.11
00		1,082,279.00	11,485.00	141,220.50	0.00	152,705.50	929,573.50	14.11
	Expense	1,082,279.00	11,485.00	141,220.50	0.00	152,705.50	929,573.50	14.11
13	Capital Equip Replacement Fund	111,728.00	-338,893.84	141,372.77	93,705.79	-291,226.86	402,954.86	-260.66

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
14	Capital Improvement Fund							
00								
14-00-00-43-3200	Metra Daily Parking Fees	6,000.00	0.00	0.00	0.00	0.00	6,000.00	0.00
14-00-00-43-3220	Parking Lot Permit Fees	35,512.00	0.00	0.00	0.00	0.00	35,512.00	0.00
14-00-00-43-3550	Ambulance Fees	1,000,000.00	314,036.73	0.00	63,494.67	377,531.40	622,468.60	37.75
	Charges for Services	1,041,512.00	314,036.73	0.00	63,494.67	377,531.40	663,980.60	36.25
14-00-00-44-4240	Automated Traffic Enf Fines	260,000.00	104,082.59	380.89	26,164.14	129,865.84	130,134.16	49.95
	Fines & Forfeits	260,000.00	104,082.59	380.89	26,164.14	129,865.84	130,134.16	49.95
14-00-00-45-5100	Interest	49,935.00	10,600.13	0.00	14,936.90	25,537.03	24,397.97	51.14
14-00-00-45-5200	Net Change in Fair Value	0.00	-3,822.87	553.29	0.00	-4,376.16	4,376.16	0.00
	Interest	49,935.00	6,777.26	553.29	14,936.90	21,160.87	28,774.13	42.38
00		1,351,447.00	424,896.58	934.18	104,595.71	528,558.11	822,888.89	39.11
	Revenue	1,351,447.00	424,896.58	934.18	104,595.71	528,558.11	822,888.89	39.11
00								
14-00-00-53-0370	Professional Services	93,000.00	23,728.00	7,836.00	0.00	31,564.00	61,436.00	33.94
14-00-00-53-0380	Consulting Services	50,000.00	8,555.09	0.00	0.00	8,555.09	41,444.91	17.11
14-00-00-53-4290	License Fees	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00	100.00
14-00-00-53-5700	GEMT Expenses	180,000.00	0.00	0.00	0.00	0.00	180,000.00	0.00
	Contractual Services	335,000.00	44,283.09	7,836.00	0.00	52,119.09	282,880.91	15.56
14-00-00-55-0500	Building Improvements	412,200.00	0.00	148,009.18	0.00	148,009.18	264,190.82	35.91
14-00-00-55-1205	Streetscape Improvements	185,075.00	0.00	0.00	0.00	0.00	185,075.00	0.00
14-00-00-55-1210	Parking Lot Improvements	150,000.00	79,039.65	152.83	0.00	79,192.48	70,807.52	52.79
14-00-00-55-1250	Alley Improvements	723,000.00	425.05	643,544.30	0.00	643,969.35	79,030.65	89.07
14-00-00-55-8610	Furniture & Equipment	40,000.00	35,693.00	0.00	0.00	35,693.00	4,307.00	89.23
14-00-00-55-8620	Information Technology Equipme	352,000.00	2,450.00	771.15	0.00	3,221.15	348,778.85	0.92
	Capital Outlay	1,862,275.00	117,607.70	792,477.46	0.00	910,085.16	952,189.84	48.87
14-00-00-57-5005	Transfer To Debt Service	293,852.00	72,851.85	0.00	0.00	72,851.85	221,000.15	24.79

<u>Account Number</u>	<u>Description</u>	<u>Budget</u>	<u>Beg Bal</u>	<u>Debits</u>	<u>Credits</u>	<u>End Bal</u>	<u>Remaining</u>	<u>% Exp/Col</u>
	Other Financing Uses	<u>293,852.00</u>	<u>72,851.85</u>	<u>0.00</u>	<u>0.00</u>	<u>72,851.85</u>	<u>221,000.15</u>	<u>24.79</u>
00		<u>2,491,127.00</u>	<u>234,742.64</u>	<u>800,313.46</u>	<u>0.00</u>	<u>1,035,056.10</u>	<u>1,456,070.90</u>	<u>41.55</u>
	Expense	<u>2,491,127.00</u>	<u>234,742.64</u>	<u>800,313.46</u>	<u>0.00</u>	<u>1,035,056.10</u>	<u>1,456,070.90</u>	<u>41.55</u>
14	Capital Improvement Fund	<u>1,139,680.00</u>	<u>-190,153.94</u>	<u>801,247.64</u>	<u>104,595.71</u>	<u>506,497.99</u>	<u>633,182.01</u>	<u>44.44</u>

Account Number	Description	Budget	Beg Bal	Debits	Credits	End Bal	Remaining	% Exp/Col
31	TIF-Madison Street							
00								
31-00-00-41-1000	Property Taxes-Prior Years	307,284.00	6,790.33	0.00	0.00	6,790.33	300,493.67	2.21
31-00-00-41-1021	Property Taxes-Current Year	313,429.00	0.00	0.00	0.00	0.00	313,429.00	0.00
	Property Taxes	620,713.00	6,790.33	0.00	0.00	6,790.33	613,922.67	1.09
31-00-00-45-5100	Interest	22,500.00	26,926.33	0.00	6,573.90	33,500.23	-11,000.23	148.89
	Interest	22,500.00	26,926.33	0.00	6,573.90	33,500.23	-11,000.23	148.89
31-00-00-46-6532	Grants	350,000.00	0.00	0.00	0.00	0.00	350,000.00	0.00
	Grants & Contributions	350,000.00	0.00	0.00	0.00	0.00	350,000.00	0.00
00		993,213.00	33,716.66	0.00	6,573.90	40,290.56	952,922.44	4.06
	Revenue	993,213.00	33,716.66	0.00	6,573.90	40,290.56	952,922.44	4.06
00								
31-00-00-53-0300	Audit Services	515.00	0.00	0.00	0.00	0.00	515.00	0.00
31-00-00-53-0380	Consulting Services	38,500.00	10,608.19	0.00	0.00	10,608.19	27,891.81	27.55
31-00-00-53-0425	Village Attorney	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0.00
31-00-00-53-3600	Maintenance of Buildings	3,800.00	0.00	0.00	0.00	0.00	3,800.00	0.00
31-00-00-53-5300	AdvertisingLegal Notice	500.00	325.00	0.00	0.00	325.00	175.00	65.00
	Contractual Services	53,315.00	10,933.19	0.00	0.00	10,933.19	42,381.81	20.51
31-00-00-55-4300	Other Improvements	625,000.00	178,479.00	0.00	0.00	178,479.00	446,521.00	28.56
	Capital Outlay	625,000.00	178,479.00	0.00	0.00	178,479.00	446,521.00	28.56
31-00-00-56-0081	Interest on Interfund Loan	56,190.00	0.00	0.00	0.00	0.00	56,190.00	0.00
	Debt Service	56,190.00	0.00	0.00	0.00	0.00	56,190.00	0.00
00		734,505.00	189,412.19	0.00	0.00	189,412.19	545,092.81	25.79
	Expense	734,505.00	189,412.19	0.00	0.00	189,412.19	545,092.81	25.79

<u>Account Number</u>	<u>Description</u>	<u>Budget</u>	<u>Beg Bal</u>	<u>Debits</u>	<u>Credits</u>	<u>End Bal</u>	<u>Remaining</u>	<u>% Exp/Col</u>
31	TIF-Madison Street	-258,708.00	155,695.53	0.00	6,573.90	149,121.63	-407,829.63	-57.64

<u>Account Number</u>	<u>Description</u>	<u>Budget</u>	<u>Beg Bal</u>	<u>Debits</u>	<u>Credits</u>	<u>End Bal</u>	<u>Remaining</u>	<u>% Exp/Col</u>
32	Tif - North Avenue							
00								
32-00-00-41-1000	Property Taxes-Prior Years	112,724.00	58,546.57	0.00	0.00	58,546.57	54,177.43	51.94
32-00-00-41-1021	Property Taxes-Current Year	114,979.00	0.00	0.00	0.00	0.00	114,979.00	0.00
	Property Taxes	227,703.00	58,546.57	0.00	0.00	58,546.57	169,156.43	25.71
32-00-00-45-5100	Interest	11,000.00	11,634.63	0.00	3,143.15	14,777.78	-3,777.78	134.34
	Interest	11,000.00	11,634.63	0.00	3,143.15	14,777.78	-3,777.78	134.34
00		238,703.00	70,181.20	0.00	3,143.15	73,324.35	165,378.65	30.72
	Revenue	238,703.00	70,181.20	0.00	3,143.15	73,324.35	165,378.65	30.72
00								
32-00-00-53-0300	Audit Services	515.00	0.00	0.00	0.00	0.00	515.00	0.00
32-00-00-53-0380	Consulting Services	163,500.00	10,608.18	0.00	0.00	10,608.18	152,891.82	6.49
32-00-00-53-0425	Village Attorney	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0.00
32-00-00-53-5300	AdvertisingLegal	500.00	325.00	0.00	0.00	325.00	175.00	65.00
	Contractual Services	174,515.00	10,933.18	0.00	0.00	10,933.18	163,581.82	6.26
32-00-00-55-4300	Other Improvements	128,000.00	3,247.72	0.00	0.00	3,247.72	124,752.28	2.54
	Capital Outlay	128,000.00	3,247.72	0.00	0.00	3,247.72	124,752.28	2.54
00		302,515.00	14,180.90	0.00	0.00	14,180.90	288,334.10	4.69
	Expense	302,515.00	14,180.90	0.00	0.00	14,180.90	288,334.10	4.69
32	Tif - North Avenue	63,812.00	-56,000.30	0.00	3,143.15	-59,143.45	122,955.45	-92.68

<u>Account Number</u>	<u>Description</u>	<u>Budget</u>	<u>Beg Bal</u>	<u>Debits</u>	<u>Credits</u>	<u>End Bal</u>	<u>Remaining</u>	<u>% Exp/Col</u>
35	Infrastructure Imp							
	Bond Fund							
00								
35-00-00-45-5100	Interest	5,000.00	3,137.32	0.00	172.57	3,309.89	1,690.11	66.20
	Interest	<u>5,000.00</u>	<u>3,137.32</u>	<u>0.00</u>	<u>172.57</u>	<u>3,309.89</u>	<u>1,690.11</u>	<u>66.20</u>
00		<u>5,000.00</u>	<u>3,137.32</u>	<u>0.00</u>	<u>172.57</u>	<u>3,309.89</u>	<u>1,690.11</u>	<u>66.20</u>
	Revenue	5,000.00	3,137.32	0.00	172.57	3,309.89	1,690.11	66.20
00								
35-00-00-55-9100	Street Improvements	300,000.00	293,937.77	0.00	0.00	293,937.77	6,062.23	97.98
	Capital Outlay	300,000.00	293,937.77	0.00	0.00	293,937.77	6,062.23	97.98
35-00-00-57-5014	Transfer To CIF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other Financing	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Uses							
00		<u>300,000.00</u>	<u>293,937.77</u>	<u>0.00</u>	<u>0.00</u>	<u>293,937.77</u>	<u>6,062.23</u>	<u>97.98</u>
	Expense	<u>300,000.00</u>	<u>293,937.77</u>	<u>0.00</u>	<u>0.00</u>	<u>293,937.77</u>	<u>6,062.23</u>	<u>97.98</u>
35	Infrastructure Imp	295,000.00	290,800.45	0.00	172.57	290,627.88	4,372.12	98.52
	Bond Fund							

Village of River Forest Investments

Fiscal Year 2024
Through 09/30/2023

Fun	ID	Bank	Interest Rate	Purchase Date	Maturity Date	Cost	Par Value	Market Value
01	2022-06	US Treasury	01.841%	3/22/2022	9/30/2023	\$298,720.55	\$306,000.00	\$306,000.00
01	2021-19	Merrick Bank	00.500%	12/1/2021	11/20/2023	\$249,040.93	\$249,000.00	\$247,276.92
01	2022-12	Bank Hapoalim	02.550%	6/17/2022	12/18/2023	\$246,000.00	\$246,000.00	\$244,437.90
01	2022-01	JP Morngan Chase	00.900%	1/31/2022	1/31/2024	\$248,000.00	\$248,000.00	\$244,178.32
01	2021-04	Financial Federal Bank	00.150%	2/19/2021	2/20/2024	\$248,800.00	\$248,800.00	\$248,800.00
01	2022-16	Synovus Bank of Columbus	04.250%	10/3/2022	4/11/2024	\$244,000.00	\$244,000.00	\$242,445.72
01	2021-13	Goldman Sachs	00.500%	7/28/2021	7/29/2024	\$249,000.00	\$249,000.00	\$238,614.21
01	2023-09	Farmers and Merchants	05.739%	9/28/2023	9/27/2024	\$237,000.00	\$237,000.00	\$237,000.00
01	2023-10	First Pryority Bank	05.884%	9/28/2023	9/27/2024	\$236,650.00	\$236,650.00	\$236,650.00
01	2021-20	Bank United National	00.950%	12/8/2021	12/9/2024	\$249,000.00	\$249,000.00	\$235,471.83
01	2023-06	Vibrant Credit Union	05.723%	7/19/2023	1/9/2025	\$231,350.00	\$249,868.81	\$231,350.00
01	2021-09	FHLB	00.750%	3/20/2021	4/22/2025	\$250,000.00	\$250,000.00	\$232,637.50
01	2023-03	Independent Bank	05.000%	5/3/2023	5/5/2025	\$243,000.00	\$243,000.00	\$240,689.07
01	2023-04	Nexdbank SSB	05.350%	6/20/2023	6/23/2025	\$243,000.00	\$243,000.00	\$241,947.81
01	2023-05	SouthPoint Bank	05.300%	6/30/2023	6/30/2025	\$248,000.00	\$248,000.00	\$246,737.68
01	2021-14	FHLB	01.040%	10/28/2021	10/28/2025	\$250,000.00	\$250,000.00	\$229,542.50
01	2021-11	US Treasury	00.770%	4/29/2021	4/30/2026	\$500,000.00	\$499,511.72	\$450,429.69
								\$4,354,209.15
02	2021-16	Synchrony Bank	00.450%	10/22/2021	10/23/2023	\$249,000.00	\$249,000.00	\$248,194.81

Village of River Forest Investments

Fiscal Year 2024
Through 09/30/2023

Fun	ID	Bank	Interest Rate	Purchase Date	Maturity Date	Cost	Par Value	Market Value
02	2022-17	Morgan Stanley Private Bank	04.400%	10/14/2022	10/11/2024	\$249,000.00	\$249,000.00	\$245,767.98
02	2023-07	Webbank	05.350%	7/24/2023	7/24/2025	\$248,000.00	\$248,000.00	\$246,938.56
								\$740,901.35
03	2022-05	American Express	01.600%	3/9/2022	3/11/2024	\$247,000.00	\$247,000.00	\$242,775.17
								\$242,775.17
13	2022-15	Valley National Bank	03.900%	9/23/2022	10/3/2023	\$245,000.00	\$245,000.00	\$244,960.80
13	2021-21	Sallie Mae Bank/Salt LKE	00.700%	12/15/2021	12/15/2023	\$249,000.00	\$249,000.00	\$246,497.99
13	2021-22	BMW Bank North America	00.650%	12/17/2021	12/18/2023	\$249,000.00	\$249,000.00	\$246,395.92
13	2022-03	Patriot Bank	00.840%	1/20/2022	1/22/2024	\$245,800.00	\$245,800.00	\$245,800.00
13	2021-05	Texas Exchange	00.300%	2/5/2021	2/24/2024	\$249,000.00	\$249,000.00	\$244,565.31
13	2022-07	Safra National Bank	02.150%	4/8/2022	4/8/2024	\$247,000.00	\$247,000.00	\$242,813.35
13	2021-10	FHLB	00.440%	4/29/2021	4/29/2024	\$250,000.00	\$250,000.00	\$242,705.00
13	2022-08	FHLB	02.500%	4/11/2022	10/11/2024	\$500,000.00	\$500,000.00	\$484,755.00
13	2021-18	Capital One Bk	00.800%	11/24/2021	11/25/2024	\$249,000.00	\$249,000.00	\$235,554.00
13	2021-17	State Bank of India	00.800%	11/29/2021	11/29/2024	\$249,295.13	\$249,000.00	\$235,433.58
13	2023-08	Wells Fargo Bank	05.400%	7/26/2023	1/24/2025	\$246,000.00	\$246,000.00	\$245,185.74
13	2022-04	FHLB	01.350%	2/11/2022	2/11/2025	\$300,000.00	\$300,000.00	\$283,572.00
13	2021-15	FHLB	01.040%	10/28/2021	10/28/2025	\$250,000.00	\$250,000.00	\$229,542.50
13	2021-07	FHLB	00.750%	2/18/2021	3/16/2026	\$100,000.00	\$100,000.00	\$89,784.00

Village of River Forest Investments

Fiscal Year 2024
Through 09/30/2023

Fun	ID	Bank	Interest Rate	Purchase Date	Maturity Date	Cost	Par Value	Market Value
								\$3,517,565.19
14	2023-01	Pacific Premier Bank	05.350%	3/22/2023	9/23/2024	\$243,000.00	\$243,000.00	\$242,202.96
14	2023-02	Pacific Western Bank	05.500%	3/22/2023	3/24/2025	\$243,000.00	\$243,000.00	\$242,516.43
14	2022-09	Discover Bank Greenwood	02.800%	4/27/2022	4/28/2025	\$246,000.00	\$246,000.00	\$235,601.58
								\$720,320.97
								\$9,575,771.83



MEMORANDUM

Date: October 16th, 2023

To: Catherine Adduci, Village President
Village Board of Trustees

From: Matt Walsh, Village Administrator

Subject: Administration Report

Upcoming Meetings (all meetings are at Village Hall unless otherwise noted)

Monday, October 23 rd	7:00 PM	Village Board of Trustees Meeting.
Wednesday, October 25 th	6:00 PM	Board of Fire and Police Commissioners Meeting
Thursday, October 26 th	7:00 PM	Historic Preservation Commission Meeting

Recent Payments of >\$10,000

In accordance with the purchasing policy, the following is a summary of payments between \$10,000 and \$20,000 that have occurred since the last Board meeting:

Vendor	Amount	Description
ClientFirst Consulting Group LLC	\$19,306.25	I.T. Support and Improvements
Avalon Petroleum Company	\$14,576.77	Fuel
Bestco Hartford	\$10,351.02	Retiree Benefits
Moe Funds	\$11,262.00	Public Works Health Insurance
Fifth Third Bank	\$13,246.89	Credit Card Purchases
State Treasurer	\$15,874.95	State Income Tax

Thank you.



MEMORANDUM

DATE: October 16, 2023

TO: Matt Walsh, Village Administrator

FROM: Brian Skoczek, Superintendent of Operations

SUBJECT: Award of Contract – FY 2024 Tree Trimming Program

Issue: Staff is seeking the award of a contract for the the Fiscal Year 2024 Tree Trimming Program.

Analysis: For the past several years, the Village has contracted out certain tree removal services as a cost-effective method of making sure the needed removals and trimming operations are performed on a continuing basis to supplement work performed by Public Works staff.

The FY24 budget includes \$48,000 for contract tree trimming services. In lieu of bidding this work again, Staff reached out to last year's vendor, Davis Tree Care and Landscaping, Inc. (Davis) to see if they would be willing to again hold unit prices from the last time the work was bid. This is similar to the approach taken over the past few years as the Village last bid this work in 2020. With Davis continuing to hold unit pricing, the Village is recommending utilizing their services again for the FY24 scope of work.

The scope of work is supplemental to Village trimming operations and can be managed as necessary to maintain expenditure within the allocated budget. As such, a total of 917 trees have been identified for trimming via Davis. Based on the unit pricing and diameter of these trees, this work is anticipated to cost no more than \$47,469.50.

The Village has often worked with Davis for tree-related services in recent years and they continue to perform well.

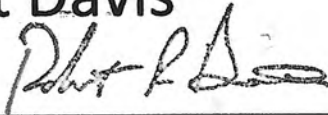
Recommendation: Staff recommends approval of this contract with the following motion: Motion to award a contract to Davis Tree Care and Landscaping, Inc. in the amount of \$47,469.50 for the Fiscal Year 2024 Tree Trimming Program and authorize the Village Administrator to execute the contract agreement.

Attachments: 2020 Bid Proposal
Unit Pricing Letter from Davis

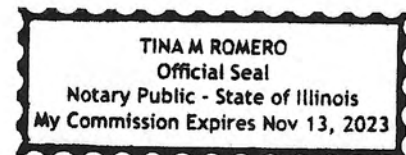


Village of River Forest
400 Park Ave
River Forest, Illinois
60304

On behalf of Davis Tree Care & Landscaping,
LLC, I, Robert Davis

A handwritten signature in black ink, appearing to read "Robert Davis", is written over a horizontal line.

President and Owner, agree to keep the tree
cost, for the upcoming contract 2023-2024,
the same as previous years.



9.19.2023
Tina M. Romero



CALL FOR BIDS

- I. Name of Project: 2020 Tree Trimming Program
- II. Instructions and Specifications:
A. Bid Opening Date/Time: Wednesday, March 11, 2020 at 10:30 A.M.
- III. Required of All Bidders:
A. Bid Deposit: 10%

This document comprises 37 pages

RETURN ORIGINAL BID IN SEALED ENVELOPE MARKED WITH THE PROJECT NAME AS NOTED ABOVE TO:

John Anderson
DIRECTOR OF PUBLIC WORKS
VILLAGE OF RIVER FOREST
400 PARK AVENUE
RIVER FOREST, IL 60305
PHONE: 708-714-3550
FAX: 708-366-3702



INSTRUCTIONS

The Village of River Forest, County of Cook, Illinois, invites sealed bids for the trimming of parkway trees throughout the Village of River Forest.

The Village of River Forest will open bids at the location, date, and time stated below:

Location: Village of River Forest Municipal Complex
400 Park Avenue
River Forest, Illinois 60305

Date: Wednesday, March 11, 2020

Time: 10:30 A.M.

All bids are required to be delivered to the Office of the Director of Public Works, 2nd Floor of the River Forest Village Hall, 400 Park Avenue, on or before the date and time stated above.

Bids will be publicly opened at that time in the Village Hall Community Room, 400 Park Avenue, River Forest, Illinois.

Any bid received after the date and time specified above will be returned to the Bidder unopened. Bid shall be submitted in duplicate and enclosed in a sealed opaque envelope marked "2020 Tree Trimming Program."

It is intended that a contract will be awarded to the low Bidder provided that such low Bidder can establish competence to fulfill all provisions in the contract.

Include in bid all costs of labor, material, equipment, allowances, all federal taxes, insurance and contingencies with overhead and profit necessary to complete the work for which bid is made, including all trades, without further cost to the Village.

No compensation will be allowed by reason of any difficulties which the Bidder could have discovered or reasonably anticipated prior to bidding.

The Village reserves the right to reject any and/or all bids, to waive minor informalities, or to make an award other than to the low Bidder according to his own judgment which is in the best interest of the Village of River Forest.

A Bid Bond or Certified Check shall accompany each bid in the amount of ten percent (10%) of the total sum of the Bid, made payable to Village of River Forest. Same, which it is agreed, shall be claimed by Village as Village's property if Bidder to whom Contract award has been made, defaults in executing

agreement within ten (10) calendar days of written notification of contract award to him, or if Bidder fails to furnish the Village the required Payment of Performance Bond. Security of all Bidders will be returned on signing of the contract or rejection of all bids.

A certificate of insurance indemnifying the Village of River Forest, its officers, agents and employees against any claims for any and all types of accidents, which may arise in connection with any work performed under this contract, shall be provided by the contractor before contract award is made.

The Contractor shall furnish to the Director of Public Works final waivers of lien for labor and materials upon completion of the project and before final payment.

Any contractor in doubt as to the true meaning of any part of the specifications or other contract documents, may request in writing an interpretation thereof from the Village or representative. The person requesting the interpretation shall be responsible for its prompt delivery. The interpretation will be made by written addendum duly issued by the Village. If a written addendum is issued, either as a result of a request for an interpretation or as a result of a change in the specifications initiated by the Village, a copy of such addendum will be mailed to all prospective contractors. The Village will not assume responsibility for receipt of such addendum. In all cases, it will be the contractor's responsibility to obtain all addenda issued. Contractors will provide written acknowledgement of receipt of each addendum issues with the bid submission.

I. GENERAL PROVISIONS

1. STANDARD SPECIFICATIONS

- 1.1 The applicable "Standard Specifications," as listed below, shall apply to all Work performed under this Contract unless revised by the Supplemental Specifications, as set forth in Section 2 below, and the Special Provisions that are also included as part of this Project.

2. SUPPLEMENTAL SPECIFICATIONS

- 2.1 The following "Supplemental Specifications" supplement the Standard Specifications. In case of conflict with any part, or parts, of said Standard Specifications, the Supplemental Specifications shall take precedence and shall govern. The following section numbers used are in reference to those section numbers used in the SSRBC.

107.01 Laws to be Observed

107.01.01 Sexual Harassment Policy

The Contractor shall have in place and shall enforce a written sexual harassment policy in compliance with 775 ILCS 5/2-105(A)(4).

107.01.02 Eligibility for Employment in the United States

The Contractor shall complete and keep on file, as appropriate, the Immigration and Naturalization Service Employment Eligibility Form (I-9). This form shall be used by the Contractor to verify that persons employed by the Contractor are eligible to Work in the United States.

107.01.03 Civil Rights

The Contractor shall comply with the Civil Rights Act of 1964, as amended, and Title 49, Code of Federal Regulations, part 21.

107.01.04 Foreign Corporation

Foreign (non-Illinois) corporations shall procure from the Illinois Secretary of State a certificate of authority to transact business in Illinois in accordance with 805 ILCS 5/13.

107.01.05 Confidentiality of Information

Any documents, data, records, or other information relating to the Project and all information secured by the Contractor from the Village in connection with the performance of services, unless in the public domain, shall be kept confidential by the Contractor and shall not be made available to third parties without written consent of the Village, unless so required by court order.

107.26 Indemnification

Delete the first paragraph of Article 107.26 of the SSRBC and substitute the following:

To the fullest extent permitted by law, the Contractor shall be responsible for any and all injuries to persons or damages to property due to the negligent or willful act or omission of the Contractor arising or in consequence of the performance of the Work by the Contractor. The Contractor

hereby agrees to defend, indemnify and hold harmless the Village, its officials, agents, employees, attorneys and volunteers against all injuries, deaths, loss, damages, claims, patent claims, suits, liabilities, judgments, cost and expenses, which may in any way accrue against the Village, its officials, agents, employees, attorneys and volunteers due to the negligent or willful act or omission of the Contractor arising in or in consequence of the performance of this Work by the Contractor. The Contractor shall, at its own expense, appear, defend and pay all charges of attorneys and all costs and other expenses arising therefor or incurred in connection therewith; and, if any judgment shall be rendered against the Village, its officials, agents, employees, attorneys and volunteers, in any such action, the Contractor shall, at its own expense, satisfy and discharge the same. The Village, its officials, agents, employees, attorneys and volunteers shall have the right to select their own counsel and the right to direct their own defense.

Contractor expressly understands and agrees that any performance bond or insurance policies required by this Contract, or otherwise provided by the Contractor, shall in no way limit the responsibility to indemnify, keep and save harmless and defend the Village, its officials, agents, employees, attorneys and volunteers as herein provided.

107.27 Insurance

Add the following to Article 107.27 of the SSRBC:

107.27.1 Minimum Scope of Insurance

Coverage shall be at least as broad as:

- A. Insurance Services Office Commercial General Liability occurrence form CG 0001 with the Village named as additional insured, on a form at least as broad as the attached sample endorsement including ISO Additional Insured Endorsement CG 2010 (Exhibit A) Pre-2004 version, CG 2026 (Exhibit B) Pre-2004 version.
- B. Insurance Service Office Business Auto Liability coverage form number CA 0001, Symbol 01 "Any Auto."
- C. Workers' Compensation as required by the Workers' Compensation Act of the State of Illinois and Employers' Liability insurance.

107.27.2 Deductibles and Self-Insured Retentions

Any deductibles or self-insured retentions must be declared to and approved by the Village. At the option of the Village, either: the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects the Village, its officials, agents, employees, attorneys and volunteers, or the Contractor shall procure a bond guaranteeing payment of losses and related investigation, claim administration and defense expenses.

107.27.3 Other Insurance Provisions

The policies are to contain, or be endorsed to contain, the following provisions:

107.27.3.1 General Liability and Automobile Liability Coverages

- A. The Village, its officials, agents, employees, attorneys and volunteers are to be covered as insureds as respects: Liability arising out of activities performed by or on behalf of the Contractor; products and completed operations of the Contractor; premises owned, leased or used by the Contractor; or automobiles owned, leased, hired or borrowed by the Contractor. The coverage shall contain no special limitations on the scope of protection afforded to the Village, its officials, agents, employees, attorneys or volunteers.
- B. The Contractor's insurance coverage shall be primary insurance as respects the Village, its officials, employees, agents, attorneys and volunteers. Any insurance or self-insurance maintained by the Village, its officials, agents, employees, attorneys or volunteers shall be excess of Contractor's insurance and shall not contribute with it.
- C. Any failure to comply with reporting provisions of the policies shall not affect coverage provided to the Village, its officials, agents, employees, or volunteers.
- D. Coverage shall state that Contractor's insurance shall apply separately to each insured against whom claim is made of suit is brought, except with respect to the limits of the insurer's liability.
- E. If any commercial general liability insurance is being provided under an excess or umbrella liability policy that does not "follow form," then the Contractor shall be required to name the Village, its officials, agents, employees, attorneys and volunteers as additional insureds. A copy of the actual additional insured endorsement shall be provided to the Village.
- F. All general liability coverages shall be provided on an occurrence basis. Claims-made general liability policies are not acceptable.

107.27.3.2 Workers' Compensation and Employers' Liability Coverage

The insurer shall agree to waive all rights of subrogation against the Village, its officials, agents, employees, attorneys and volunteers for losses arising from Work performed by Contractor. Compensation Limits as required by the Labor Code of the State of Illinois and Employers' Liability limits of \$1,000,000 per accident.

107.27.4 Verification of Coverage

The Contractor shall furnish the Village with certificates of insurance naming the Village, its officials, agents, employees, attorneys and volunteers, as additional insureds (Exhibit D), and with original endorsements affecting coverage required by this clause. The certificates and endorsements for each insurance policy are to be signed by a person authorized by that insurer to bind coverage on its behalf. The certificates and endorsements may be on forms provided by the Village and are to be received and approved by the member before any Work commences. The attached Additional Insured Endorsement (Exhibit E) shall be provided to the insurer for its use in providing coverage to the additional insured. Other additional insured endorsements may be utilized, if they provide a scope of coverage at least as broad as the

coverage stated on the attached endorsement (Exhibit E), such as ISO Additional Insured Endorsements CG 2010 (Exhibit A) or CG 2026 (Exhibit B). The Village reserves the right to request full certified copies of the insurance policies and endorsements.

107.27.5 Subcontractors

The Contractor shall include all subcontractors as insureds under its policies or shall furnish separate certificates and endorsements for each subcontractor. All coverages for subcontractors shall be subject to all of the requirements stated herein.

The Village of River Forest, its officers, employees, agents, attorneys and volunteers shall be named as additional insured. Liability coverage is primary with respects to the additional insureds.

107.27.6 Assumption of Liability

The Contractor assumes liability for all injury to or death of any person or persons including employees of the Contractor, any sub-Contractor, any supplier or any other person and assumes liability for all damage to property sustained by any person or persons occasioned by or in any way arising out of any Work performed pursuant to this agreement.

EXHIBIT A

CG 20 10 03 97

**ADDITIONAL INSURED – OWNERS, LESSEES OR
CONTRACTORS – SCHEDULE PERSON OR ORGANIZATION**

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

(If no entry appears above, information required to complete this endorsement will be shown in the Declarations as applicable to this endorsement.)

Who Is An Insured (Section II) is amended to include as an insured the person or organization shown in the Schedule, but only with respect to liability arising out of your ongoing operations performed for that insured.

Copyright, Insurance Services Office, Ins. 1996

EXHIBIT B

CG 20 26 11 85

ADDITIONAL INSURED – DESIGNATED PERSON OR ORGANIZATION

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Name of Person or Organization:

(If no entry appears above, information required to complete this endorsement will be shown in the Declarations as applicable to this endorsement.)

Who Is An Insured (Section II) is amended to include as an insured the person or organization shown in the Schedule as an insured but only with respect to liability arising out of your operations or premises owned by or rented to you.

Copyright, Insurance Services Office, Ins. 1984

EXHIBIT C

POLICY NUMBER:

**COMMERCIAL GENERAL LIABILITY
CG 20 37 07 04**

THIS ENDORSEMENT CHANGES THE POLICY, PLEASE READ IT CAREFULLY.

**ADDITIONAL INSURED – OWNERS, LESSEES OR
CONTRACTORS – COMPLETED OPERATIONS**

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Name of Additional Insured Person(s) Or Organization(s):	Location and Description of Completed Operations

Information required to complete this Section, if not shown above, will be shown in the Declarations.

Section II – Who is An Insured is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for “bodily injury” or “property damage” caused, in whole or in part, by “your Work” at the location designated and described in the schedule of this endorsement performed for that additional insured and included in the “products—completed operations hazard”.

EXHIBIT D

(EXAMPLE)

ACORD™ CERTIFICATE OF LIABILITY INSURANCE						DATE (MM/DD/YYYY) Completed	
PRODUCER Fully Completed				THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.			
INSURED Fully Completed				INSURERS AFFORDING COVERAGE		NAIC #	
				INSURER A: Name of Insurance Company		Completed	
				INSURER B: Name of Insurance Company		Completed	
				INSURER C: Name of Insurance Company		Completed	
				INSURER D: Name of Insurance Company		Completed	
INSURER E: Name of Insurance Company		Completed					
COVERAGES							
THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.							
INSR LTR	ADD'L INSRD	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS	
A	X	GENERAL LIABILITY CG001	Policy Number	Policy Start Date	Policy End Date	EACH OCCURRENCE	\$ 1,000,000
		<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY				DAMAGE TO RENTED PREMISES (Ea. Occur.)	\$ 50,000
		<input type="checkbox"/> CLAIMS MADE <input checked="" type="checkbox"/> OCCUR				MED EXP (Any one person)	\$ 5,000
		<input checked="" type="checkbox"/> OWNERS & CONT PROT ((IF REQUIRED))				PERSONAL & ADV INJURY	\$ 1,000,000
		<input type="checkbox"/>				GENERAL AGGREGATE	\$ 2,000,000
		GEN'L AGGREGATE LIMIT APPLIER PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC				PRODUCTS-COMP/OP AGG	\$ 1,000,000
A		AUTOMOBILE LIABILITY CA001	Policy Number	Policy Start Date	Policy End Date	COMBINED SINGLE LIMIT (Ea. Accident)	\$ 1,000,000
		<input checked="" type="checkbox"/> ANY AUTO CA001				BODILY INJURY (PER PERSON)	\$
		<input type="checkbox"/> ALL OWNED AUTOS				BODILY INJURY (PER ACCIDENT)	\$
		<input type="checkbox"/> SCHEDULED AUTOS				PROPERTY DAMAGE (PER ACCIDENT)	\$
		GARAGE LIABILITY				AUTO ONLY-EA ACCIDENT	\$
		<input type="checkbox"/> ANY AUTO				OTHER THAN EA ACC	\$
						AUTO ONLY: AGG	\$
B	X	EXCESS UMBRELLA LIABILITY	Policy Number	Policy Start Date	Policy End Date	EACH OCCURRENCE	\$ per request
		<input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS MADE				AGGREGATE	\$ per request
		<input type="checkbox"/> DEDUCTIBLE \$					
C		WORKERS COMPENSATION AND EMPLOYERS' LIABILITY	Policy Number	Policy Start Date	Policy End Date	<input checked="" type="checkbox"/> WC STATU- <input type="checkbox"/> OTHER TORY LIMITS	
		ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? NO				E.L. EACH ACCIDENT	\$ 1,000,000
		If yes, describe under SPECIAL PROVISIONS below				E.L. DISEASE-EA EMPLOYEE	\$ 500,000
						E.L. DIESEASE-POLICY LIMIT	\$ 500,000
		OTHER Professional Liability (if requested)					
DESCRIPTION OF OPERATIONS/LOCATIONS/VEHICLES/EXCLUSIONS ADDED BY ENDORSEMENT/SPECIAL PROVISIONS							
List Project number, location and description. No endorsements or additional forms modify or limit coverage provided to additional insured. Coverage provided to the additional insured is primary.							
CERTIFICATE HOLDER				CANCELLATION			
Additional Insured: Village of River Forest, its officials, employees, agents, attorneys and volunteers				SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL MAIL 30 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT,			
				SIGNATURE OF AUTHORIZED AGENT			

EXHIBIT E

ADDITIONAL INSURED ENDORSEMENT

Name of Insurer:
Name of Insured:
Policy Number:
Policy Period:
Endors. Effective Date:

This endorsement modifies coverage provided under the following:

Commercial General Liability
Coverage Part

Name of Individuals or Organization:

WHO IS AN INSURED section of the policy / coverage document is amended to include as an insured, the individuals or organization shown above, but only with respect to liability "arising out of your Work".

For purposes of this endorsement, "arising out of your Work" shall mean:

1. Liability the Additional Insured may incur resulting from the actions of a Contractor it hires.
2. Liability the Additional Insured may incur for negligence in the supervision of the Named Insured Contractors Work.
3. Liability the Additional Insured may incur for failure to maintain safe Worksite conditions.
4. Liability the Additional Insured may incur due to joint negligence of the Named Insured Contractor and the Additional Insured.

Original Created – 1/2002

Revised – 1/2005

108.06 Labor, Methods, and Equipment

Add the following to Article 108.06 of the SSRBC:

108.06.1 Overtime Work

Except in connection with the safety or protection of persons, or the Work, or property at the site or adjacent thereto, all Work at the site shall be performed during regular Working hours; and the Contractor will not permit overtime Work or the performance of Work on Saturday, Sunday or any legal holiday without the Director of Public Works' written consent given after prior written notice. Regular Working hours shall be a consecutive eight hour period between the hours of seven o'clock (7:00) A.M. and six o'clock (6:00) P.M., Monday through Friday. No loading, unloading, opening, closing or other handling of crates, containers, building materials or the performance of construction Work shall be performed before the hour of seven o'clock (7:00) A.M. and after the hour of nine o'clock (9:00) P.M.

2.2 EQUAL EMPLOYMENT OPPORTUNITY CLAUSE

Equal Employment Opportunity Clause required by the Illinois Fair Employment Practices Commission as a material term of all public Contracts:

“EQUAL EMPLOYMENT OPPORTUNITY”

In the event of the Contractor's noncompliance with any provision of this Equal Employment Opportunity Clause, the Illinois Fair Employment Practices Act or the Fair Employment Practices Commission's Rules and Regulations for Public Contracts, the Contractor may be declared non-responsible and therefore ineligible for future Contracts or Subcontracts with the State of Illinois or any of its political subdivisions or municipal corporations, and the Contract may be canceled or avoided in whole or in part, and such other sanctions or penalties may be imposed or remedies invoked as provided by statute or regulation.

During the performance of this Contract, the Contractor agrees as follows:

- (1) That it will not discriminate against any employee or applicant for employment because of race, color, religion, sex, national origin or ancestry; and further that it will examine all job classifications to determine if minority persons or women are underutilized and will take appropriate affirmative action to rectify any such underutilization.
- (2) That, if it hires additional employees in order to perform this Contract, or any portion hereof, it will determine the availability (in accordance with the Commission's Rules and Regulations for Public Contracts) of minorities and women in the area(s) from which it may reasonably recruit and it will hire for each job classification for which employees are hired in such a way that minorities and women are not underutilized.
- (3) That, in all solicitations or advertisements for employees placed by it or on its behalf, it will state that all applicants will be afforded equal opportunity without discrimination because of race, color, religion, sex, national origin or ancestry.

- (4) That it will send to each labor organization or representative of Workers with which it has or is bound by a collective bargaining or other agreement or understanding, a notice advising such labor organization or representative of the Contractor's obligations under the Illinois Fair Employment Practices Act and the Commission's Rules and Regulations for Public Contracts. If any such labor organization or representative fails or refuses to cooperate with the Contractor in its efforts to comply with such Act and Rules and Regulations, the Contractor will promptly so notify the Illinois Fair Employment Practices Commission and the Contracting agency and will recruit employees from other sources when necessary to fulfill its obligation thereunder.
- (5) That it will submit reports as required by the Illinois Fair Employment Practices Commission's Rules and Regulations for Public Contracts, furnish all relevant information as may from time to time be requested by the Commission or the Contracting agency, and in all respects comply with the Illinois Fair Employment Practices Act and the Commission's Rules and Regulations for Public Contracts.
- (6) That it will permit access to all relevant books, records, accounts and Work sites by personnel of the Contracting agency and the Illinois Fair Employment Practices Commission for purposes of investigation to ascertain compliance with the Illinois Fair Employment Practices Act and the Commission's Rules and Regulations for Public Contracts.
- (7) That it will include verbatim or by reference the provisions of paragraphs 1 through 7 of this clause in every performance subcontract as defined in Section 2.10(b) of the Commission's Rules and Regulations for Public Contracts so that such provisions will be binding upon every such Subcontractor; and that it will also so include the provisions of paragraphs 1, 5, 6 and 7 in every supply subcontract as defined in Section 2.10(a) of the Commission's Rules and Regulations for Public Contracts so that such provisions will be binding upon every such Subcontractor. In the same manner as with other provisions of this Contract, the Contractor will be liable for compliance with applicable provisions of this clause by all its Subcontractors; further, it will promptly notify the Contracting agency and the Illinois Fair Employment Practices Commission in the event any Subcontractor fails or refuses to comply therewith. In addition, no Contractor will utilize any Subcontractor declared by the Commission to be non-responsible and therefore ineligible for Contracts or Subcontracts with the State of Illinois or any of its political subdivisions or municipal corporations.

With respect to the two types of Subcontracts referred to under paragraph 7 of the Equal Employment Opportunity Clause above, following is an excerpt of Section 2 of the FEPC's Rules and Regulations for Public Contracts:

Section 2.10. The term "Subcontract" means any agreement, arrangement or understanding, written or otherwise, between a Contractor and any person (in which the parties do not stand in the relationship of an employer and an employee):

- (a) for the furnishing of supplies or services or for the use of real or personal property, including lease arrangements, which, in whole or in part, is utilized in the performance of any one or more Contracts; or
- (b) Under which any portion of the Contractor's obligation under any one or more Contracts is performed, undertaken or assumed.”

2.3 COMPLIANCE WITH FREEDOM OF INFORMATION ACT REQUESTS

Section 7(2) of the Illinois Freedom of Information Act (“FOIA”) (5 ILCS 120/7(2)) requires certain records that qualify as "public records," which have been prepared by and are in the possession of a party who has Contracted with the Village, be turned over to the Village so that a FOIA requestor can inspect and photocopy the non-exempt portions of the public records pursuant to a FOIA request. The Village has a very short period of time from receipt of a FOIA request to comply with the request, and it requires sufficient time to review the records to decide what information is or is not exempt from disclosure. The Contractor acknowledges the requirements of FOIA and agrees to comply with all requests made by the Village for public records (as that term is defined by Section 2(c) of FOIA) in the Contractor possession and to provide the requested public records to the Village within two (2) business days of the request being made by the Village. The Contractor agrees to indemnify and hold harmless the Village from all claims, costs, penalties, losses and injuries (including but not limited to, attorney's fees, other professional fees, court costs and/or arbitration or other dispute resolution costs) arising out of or relating to its failure to provide the public records to the Village under this Agreement.

2.4 RESPONSIBILITIES OF CONTRACTOR

Within ten (10) days after the signing of the Contract, the Contractor shall submit a Work schedule to the Village showing the progress to be made on the major portions of the Work, such Work schedule to be designated to complete the entire Work within the time stipulated for completion. The schedule of Work, however, shall be subject to the Director of Public Works’ approval. If, at any time during the progress of Work, the Director of Public Works is of the opinion that the Contractor is not adhering to such schedule, the Director of Public Works will request the Contractor to increase his force to comply with the Work schedule. Failure of the Director of Public Works, however, to demand this shall not release the Contractor from his obligation to secure the quality of Work or the rate of progress specified.

The Contractor shall supervise and direct the Work. The Contractor shall be solely responsible for the means, methods, techniques, sequences, and procedures of construction. The Contractor will employ and maintain on the Project a qualified forestry supervisor or superintendent who shall have been designated in writing by the Contractor as the Contractor's representative at the site. The supervisor or superintendent of the Contractor shall have full authority to act on behalf of the Contractor. All communications given to the supervisor or superintendent shall be as binding as if given to the Contractor. The supervisor or superintendent shall be present on the site at all times as required to perform adequate supervision and coordination of the Work.

The Contractor shall be solely responsible for the safety of persons, property, or the Work at or adjacent to the construction site. All decisions relating to safe construction operations, the use and

proper application of equipment and materials, and the protection of the general public from construction operations shall be the responsibility of the Contractor. The Contractor shall identify a qualified supervisor or superintendent in writing who shall have the authority to act on behalf of the Contractor relative to Project safety issues. The supervisor or superintendent shall be present on the site at all times as required to maintain safe Project operations.

In the event that the designated forestry supervisor or superintendent is absent from the site, the Contractor shall designate a substitute supervisor or superintendent to act in responsible charge of the Work. Any changes in the designated construction supervisor or safety supervisor or superintendent shall be documented by written statement to the Director of Public Works at the time of the change.

2.5 CONTRACTOR'S DEFAULT FORFEITURE OF CONTRACT

The Work herein specified shall be prosecuted with such force as the Director of Public Works may deem adequate to its completion within the time specified. If the rate at which the Work is performed is not, in the judgment of the Director of Public Works, such as to insure its progress and completion in the time and manner herein specified, or if, at any time, the Contractor refuses or neglects to prosecute the Work with the force sufficient in the opinion of the Director of Public Works for its completion within the specified time, or if, in any event, the Contractor fails to proceed with the Work in accordance with the requirements and conditions of those Specifications, the Village shall have full right and authority to take the Work out of the hands of the Contractor and employ other Workmen to complete the unfinished Work, or to relet the same to other Contractors, and to deduct the expense occasioned by such default from any money that may be due to the Contractor.

2.6 ASSIGNMENT OF CONTRACT

No part of the Work herein specified shall be assigned without the written consent of the Director of Public Works, and in no case shall such consent relieve the Contractor or his surety from the obligations herein entered into by the same or change the terms of this Agreement.

2.7 SUSPENSION OF WORK

Should the Contractor, with the approval of the Director of Public Works, stop work, or should the weather conditions in the opinion of the Director of Public Works be such that the Work could not be properly and safely performed, then the Director of Public Works may order said Contractor or Contractors to suspend work until such time as weather conditions shall permit proper construction, and in any case of stoppage of work, the Contractor shall at his own expense store materials and be responsible for all accidents as though the Work was in progress.

2.8 LIMITATION OF OPERATIONS

The Contractor shall conduct the Work on this Project at all times in such a manner and in such sequence as will assure the least interference with traffic on all streets.

2.9 PERFORMANCE BOND

The Contractor shall furnish a satisfactory performance bond in the sum of the amount of the Contract in dollars guaranteeing the proper completion of the Work and the maintenance of the Work during the period of one (1) year from and after the date of the completion and acceptance

of the same. This date shall be the date shown on the Final Pay Estimate, which is submitted by the Director of Public Works for the Work performed by the Contractor. If, within this guarantee period, any Work is found by the Village to be defective, the Contractor shall promptly, without cost to the Village, and in accordance with the Village's written instructions, correct such defective Work. If the Contractor does not promptly comply with the terms of such instructions, the Village may have the defective Work corrected and all direct and indirect costs of such corrections, including compensation for any required Professional Services, shall be paid or reimbursed to the Village by the Contractor. The maintenance of the Work shall consist of: Correction of any defect in material of Workmanship furnished for such improvements, latent in character and not discernible at the time of final inspection or acceptance by the Village.

2.10 PAYMENT BOND

The Contractor shall furnish a satisfactory payment bond in the full amount of the Contract guaranteeing payment of all material used and for all labor performed.

2.11 PAYMENTS

If the rate of progress is satisfactory to the Director of Public Works, payment estimates will be submitted once a month during the progress of the improvement for ninety percent (90%) of the value of the Work done and in place at the date of the preparation of the payment estimate. Payment will be made to the Contractor once all required waivers of lien for material suppliers and subcontractors have been submitted to the Village. Upon final completion and acceptance of the Work, a final estimate will be issued for the total amount due under the Contract, less previous payments and liquidated damages. In no case will the final estimate be prepared until the Contractor has complied with all the requirements set forth and the Director of Public Works has made his final inspection of the entire Work and is satisfied that the entire Work is properly and satisfactorily constructed in accordance with the requirements of the Contract.

2.12 DIRECTOR OF PUBLIC WORKS'S AUTHORITY

The Director of Public Works shall act as the Village's representative during the construction period. The Director of Public Works shall decide any issues that may arise as to quality and acceptability of the Work performed. The Director of Public Works shall interpret the intent of the Contract Documents in a fair and unbiased manner. The Director of Public Works will make visits to the site and determine if the Work is proceeding in accordance with the Contract Documents. The Contractor will be held strictly to the intent of the Contract Documents in regard to the quality of materials, Workmanship, and execution of the Work.

The Director of Public Works shall NOT have control over or charge of, and shall NOT be responsible for means, methods, techniques, sequences, procedures or controls, or for safety precautions or programs in connection with the Work, since these are solely the Contractor's responsibility under the Contract for Construction. The Director of Public Works shall not be responsible for the Contractor's schedules or failure to carry out the Work in accordance with the Contract documents. The Director of Public Works shall not have control over or charge of acts or omissions of the Contractor, Subcontractors or their agents or employees, or of any other persons performing portions of the Work.

2.13 NIGHT, SUNDAY, AND HOLIDAY WORK

No Work shall be performed under these Specifications at night or on Sunday or legal holidays without the prior, written approval of the Director of Public Works.

2.14 LOCAL REGULATIONS

The Work shall be executed in full compliance with laws and regulations of the Village of River Forest. All licenses, permits, approvals, etc., required by law or ordinarily secured under recognized good practice shall be secured by the Contractor at his own expense.

III. SPECIAL PROVISIONS

This Section amends and takes precedence over the Standard Specifications and the Supplemental Specifications.

The Special Provisions listed herein explain certain General Items pertaining to this Project, and amend the Standard Specifications in describing Work required for certain Contract Items.

3.1 SCOPE OF WORK (Tree Trimming)

The Contractor shall furnish all labor, supervision, supplies, and tools, equipment and other means necessary or proper for performing and completing the work, and shall obtain and pay for all required permits. The Contractor shall be responsible for the cleaning up of the job site and he shall repair or restore all structures and property that may be damaged or disturbed during performance of the work to the satisfaction of the Village of River Forest.

3.2 COMMENCEMENT OF WORK

Commencement of this contract will begin immediately after Contractor receives the first tree list. Subsequent tree lists will be submitted to the Contractor as they are developed. All trees to be trimmed shall be completed in accordance with the detailed specifications identified in the contract documents.

Total number of trees to be trimmed is estimated at 707 for this period.

3.3 BY WHOM THE WORK IS TO BE DONE

The Contract shall be awarded to the Contractor's name appearing on the bid, and that firm and not an affiliate of the firm or a subcontractor shall do the work. **The Contractor shall be fully licensed with the Village of River Forest before being allowed to bid.** The Contractor shall remain licensed with the Village throughout the contract period.

3.4 PERIODIC INSPECTION

The Contractor shall notify the office of the Superintendent of Operations on the morning of any workday giving the location of that day's work. The Superintendent of Operations or his representative will periodically inspect the work and will always be available should any problems arise.

3.5 METHOD OF MEASURING

Trees to be trimmed shall be measured per inch of diameter. The diameter-breast-height (DBH) shall be measured at a point four feet six inches above the highest ground level at the tree and will be determined by dividing the measured circumference at this point by 3.1416.

3.6 LOCATION OF WORK

All work will be performed within the Village of River Forest, Illinois, on public right-of-way or on property owned by the Village. All trees 12 inches in diameter or larger on inventory sheets supplied to the Contractor in the general area designated as "Section 4" on the attached map shall be pruned. All tree trimming work is to be done in accordance with the pruning specifications described in section 3.7.1

It will be the Contractor's responsibility to notify and make arrangements with the utility company for the removal of branches extending through power and/or telephone lines, so the trimming operations will not be delayed.

The Contractor shall protect sidewalks, curbs, streets, manhole covers and catch basin, housing property and automobiles from the impact of falling wood by the use of limb ground supports when needed.

3.7 PRUNING SPECIFICATIONS

All trees to be trimmed in accordance with the revised Pruning Standard for Shade Trees, latest edition, ANSI A300 (2008) pruning standards. Prune all trees so the natural form and shape of the tree is achieved so far as is possible. In the case of American Elms, prune trees so a "cathedral arch" effect is achieved. Crown reduction method preferred where parkway width is sufficient to gain specified clearances, particularly when pruning *Tilia* species and trees in the 12"-16" size class, with no more than one quarter of leaf surface to be removed. Balance tree evenly. Lower branches must be raised to a height of allowing 8 feet of pedestrian access at the end of a **four-year period**, and must not protrude over the curb for the same period.

3.71 For trees 12"-16" in diameter:

- Prune for central leader (if possible) by removing or subordinating co-dominant stems with reduction cuts.
- Prune for scaffold limb selection. Thinning or subordinating cuts may need to be made to these branches to slow their growth rate.
- Potential scaffold branches should be vertically spaced 18" apart. Scaffold branches to remain on mature tree should be spaced at 3 feet if growing above one another.
- Scaffold branches should be no more than ½ the diameter of the trunk immediately above the branch
- Retain lateral branches along limbs, but each should be less than ½ the diameter of the limb at attachment.

- At least ½ of the foliage should be on branches (temporary and permanent) arising in the lower 2/3 of the tree. Similarly, branches should have like distribution of foliage along their length.
- 3.71.1 Raise all lower branches and hanging branches to a minimum height of 16 feet where practical on trees over 16" in diameter. Not more than one-fourth of foliage of **mature** trees to be removed.
 - 3.71.2 Remove all sucker growth on the main trunk(s) to first main crotch. Remove all dead, dying, diseased, interfering, objectionable and weak branches and stubs greater than two inches in diameter from all trees.
To avoid misunderstanding, the terms in parts 3.71.2 above will be used as defined below:
 - 1 "Sucker Growth" - The bushy and undesirable growth of small shoots on the trunk of a tree or in close proximity to the trunk.
 - 2 "Interfering Branches" - Branches which are growing in contact with or within (15) feet of signage, manmade structures or overhanging a structure.
 - 3 "Objectionable Branches" - Branches, which are growing in such a manner that, they cause unnecessary crowding, or are undesirable if the natural form and shape of the tree is to be achieved, or are growing in a direction heading into the crown of the tree.
 - 3.71.3 Remove one of two or more crossed and/or rubbing branches greater than 2 inches in diameter from all trees where practical.
 - 3.71.4 All cuts to be made sufficiently close to parent limb, without cutting into the branch collar or leaving a protruding stub, so that closure can readily start under normal conditions.
 - 3.71.5 Rope down all branches where damage could be incurred by gouging of a sodded area and/or damage to public walks. Use caution where there is the possibility of damaging adjacent privately owned shrubs, trees, or flowers.
 - 3.71.6 Pre-cut all limbs being removed whenever there is a possibility of stripping the bark.
 - 3.71.7 Report any structural weakness, decayed trunk or branches, split crotch or branches, or girdling roots within 24 hours of locating to the Forestry Supervisor.
 - 3.71.8 No person working in trees shall use shoes with spikes or any other footwear, which will, in the Village's opinion, injure the trees while work is being performed. At no time shall any person working in trees for pruning purposes wear spurs or climbing irons.
 - 3.71.9 Upon completion of pruning, there shall be a minimum of 16 feet clearance from house and buildings (including roofs).
 - 3.71.10 Clear all streetlight and traffic control devices including non-illuminated signage to allow adequate lighting and sign visibility for the length of the prune cycle. Clear small parkway trees to allow natural growth habit without severely altering the form of the larger tree.

3.71.11 It will be the Contractor's responsibility to notify and make arrangements with the utility company for the removal of branches extending through power and/or telephone lines, so the pruning operations will not be delayed.

3.8 CLEANUP

Immediately after trimming of a tree has been completed, the area beneath the tree shall be raked and all debris shall be removed from the area. All streets, driveways, and sidewalks shall be swept clean. Care shall also be taken not to damage other trees, shrubs, or lawn during tree trimming operations.

3.9 SAFETY

When performing tree trimming operations, the Contractor may block off the street and sidewalk in the immediate area of the work to prevent vehicles or pedestrians from entering the work area. Suitable warning signs, "Tree Trimming, Tree Work Ahead, No Through Traffic" shall be furnished and erected by the Contractor at the intersections to adequately warn motorists before they enter the work area. The Contractor shall notify the Superintendent of Operations, who will notify the West Suburban Consolidated Dispatch Center (River Forest, IL), prior to closing off a street and again when it is reopened. For further information on traffic safety, see TRAFFIC CONTROL PLAN.

3.10 REMOVAL OF DEBRIS

All debris from tree trimming operations shall be removed from the site and from the Village of River Forest by the end of that work day. No on-site or Village-owned areas will be designated as storage areas. Payment for removal and disposal of debris is to be included in the unit price. No debris or wood waste shall be given to residents. **Under no circumstances shall debris be left on the parkway or street overnight, or weekends or holidays.**

3.11 CONTRACTOR'S REPRESENTATIVE

The Contractor shall have at all times a competent foreman or superintendent on the job that shall have full authority to act for the Contractor, and to receive and execute orders from the Forestry Supervisor or appointed representative. Any instructions given to such superintendent or person executing work for the Contractor shall be binding on the Contractor as though given to him personally. Contractor's representative must be proficient in the use and interpretation of the English language.

3.12 WORKERS

The Contractors shall employ competent foremen and laborers and shall replace, at the request of the Superintendent of Operations, any incompetent, unfaithful, abusive or disorderly workers in

their employ. Only workers expert in their respective branches of work shall be employed where special skill is required.

3.13 ARBORIST CERTIFICATION & SIMILAR PROJECT EXPERIENCE

There shall be at least one “Certified Arborist” or “Certified Tree Worker” as recognized by the International Society of Arboriculture on the job site at all times. Contractor shall demonstrate that they have a minimum of 5 years of experience with tree trimming projects of similar nature and scope.

3.14 ACCIDENT PREVENTION

The Contractor shall exercise every precaution at all times for the protection of the persons and properties. The safety provisions of all applicable laws and ordinances shall be strictly observed. Any practice obviously hazardous in the opinion of the Village or authorized representative, shall be immediately discontinued by the Contractor upon his receipt of instructions from the Village, or authorized representative, to discontinue such practice.

The Contractor shall abide by all applicable laws, standards, and regulations that apply to the completion of the work, including EPA and OSHA safety standards and regulations.

3.15 DAMAGE TO PRIVATE OR PUBLIC PROPERTY

Plywood or other support or protection must be placed on parkway prior to operating or parking vehicle or equipment on or over the parkway. Any/all damage to private or public property as a result of the Contractor’s operation shall immediately be reported to the Village and repaired by the Contractor to the property’s pre-existing condition.

When and where possible, the Contractor should avoid operating motorized equipment on the parkways, driveways, or public walks while performing work under the provisions of this contract.

3.16 REPORTING

The Contractor shall keep daily records of work completed and submit a copy of these records to the Superintendent of Operations at the end of each work day.

3.17 PUBLIC RELATIONS

The Contractor shall maintain good public relations at all times. The Contractor shall have an English-speaking representative of the company on the job site at all times.

3.18 PARKING

No off-street parking for equipment shall be provided for by the Village of River Forest on any of the Village’s public properties.

3.19 EQUIPMENT

Contractor shall **own** a crane (not leased or rented) for use in order to minimize damage and expedite work within required time frame.

3.2 CONTRACT WORK HOURS

Contractor shall only work on weekdays (Monday through Friday) between the hours of 7:00 a.m. and 3:30 p.m. Unless previously authorized by the Village, no work will be allowed on weekends or legal holidays as recognized by the Village of River Forest.

3.3 OBSERVANCES OF LAWS, ORDINANCES AND REGULATIONS

The Contractor shall observe all ordinances in relation to obstructing streets or driveways, maintaining signals, keeping open passageways and protecting same where exposed and generally to observe all laws and ordinances controlling or limiting those engaged in public work, which ordinances and laws are made a part of these Specifications.

All Contractors are expected to comply fully and completely with any and all applicable State and Federal statutes, rules and regulations as they relate to hiring, wages, and any other applicable condition of employment.

The Contractor at all times during the life of this contract shall observe and abide by all federal, state and local laws which in any way affect the conduct of the work and with all decrees and orders of courts of competent jurisdiction. The Contractor shall indemnify and save harmless the Village, its officers, agents and employees against any claim or liability arising from or based on his violation of any law, ordinance, regulation, decree of order.

The Contractor shall procure at his own expense all necessary licenses and permits in connection with the work of this contract. Likewise, said Contractor shall furnish all required surety bonds and shall give all necessary foremen notices in connection with the lawful prosecution of the work of his contract.

3.4 TRAFFIC CONTROL PLAN

This item of work shall include furnishing, installing, maintaining, replacing, relocating and removing all traffic control devices used for the purpose of regulating, warning or directing traffic during tree trimming operations.

Traffic control shall be in accordance with the applicable sections of the Standard Specifications for Road and Bridge Construction, the applicable guidelines contained in the Illinois Manual on Uniform Traffic Control Devices for Streets and Highways, these Special Provisions, and any special details and Highway Standards contained herein and in the plans.

The governing factor in the execution and staging of work for this contract is to provide the motoring public with the safest possible travel conditions near the work zone. The Contractor

shall arrange his operations to keep the closing of any traffic lane(s) of the roadway to a minimum.

3.5 PEDESTRIAN SIDEWALK CONTROL

While overhead tree trimming work is taking place the Contractor shall block off the sidewalk to pedestrian traffic immediately under the trees being removed.

PROPOSAL

VILLAGE OF RIVER FOREST, ILLINOIS
2017 TREE TRIMMING PROGRAM
(Complete in Duplicate)

TO THE PRESIDENT AND BOARD OF TRUSTEES
OF THE VILLAGE OF RIVER FOREST, ILLINOIS:

This is a bid for trimming of parkway trees throughout the Village of River Forest as specified in the attached bid of the Village of River Forest attached hereto and made part of this bid.

Size Class	D.B.H.	# of Trees	Unit Price (price per tree)	Sub Total
1	12" to 24" inch diameter	<u>547</u>	<u>40.00</u>	\$ <u>21,880.</u>
2	25" to 36" Inch diameter	<u>143</u>	<u>78.50</u>	\$ <u>11,225.50</u>
3	Over 36" Inch diameter	<u>17</u>	<u>140.00</u>	\$ <u>2380.</u>
			Total Amount	\$ <u>35,485.50</u>

*Estimated number of trees to be trimmed: 707

All bids shall be F.O.B. River Forest, Illinois.

Company Name: Davis Tree Care + Landscaping, Inc.
Address: 7459 Franklin Street
River Forest, IL 60130
Contact Phone #: 708-771-8500
Authorized Signature: [Signature]
Title: General Manager (Corporate Seal)

TO THE PRESIDENT AND
BOARD OF TRUSTEES
VILLAGE OF RIVER FOREST

Date: 2/24/2020

400 Park Avenue
River Forest, Illinois 60305

1. The undersigned Davis Tree Care + Landscaping, Inc
(Name of Bidder)
7459 Franklin St. Forest Park, IL 60130
(Address of Bidder)
by Dan Norton, as General Manager
(Officer, Attorney, Manager, Secretary)

hereby proposes to furnish all labor, materials, and equipment to perform all Work necessary for the improvements described in the Specifications, and in accordance with the Project's Plans, Specifications and Bid Proposal.

2. The Project's Plans and Specifications are those prepared by The Village of River Forest, 400 Park Ave, River Forest, Illinois 60305, telephone 708-366-8500. The Specifications herein referred to are the applicable Specifications for this Work.
3. The undersigned agrees that the Village reserves the right in receiving these Proposals to waive technicalities and reject any or all Proposals, and to select such Proposal as may be for the best interest of the Village, and yet be in conformity with the Law.
4. In submitting this Proposal, the undersigned further agrees to deposit with this Proposal a Bid bond, cashier's check, or certified check in the amount of not less than ten percent (10%) of the total amount of the Bid; said bond or check to be forfeited to the Village if a Contract is awarded and the Contractor does not furnish a satisfactory surety bond for the completion of the Work, and sign the Contract therefore within ten (10) days after the award of a Contract.
5. In submitting this Proposal, the undersigned further agrees that he and his surety will execute and present within Ten (10) Days after the date of receipt of the Contract from the Village, a performance bond and a labor and material payment bond satisfactory to and in the form prescribed by the Village, in the penal sum of the full amount of the Contract, guaranteeing the faithful performance of Work in accordance with the terms of the Contract.
6. In submitting this Proposal, the undersigned declares that the only persons or parties interested in the Proposal as principals are those named herein; and that the Proposal is made without collusion with any other person, firm, or corporation.
7. The undersigned further declares that he has carefully examined the Plans, Specifications and Bid Proposal and that he has inspected, in detail, the site of the proposed Work, and that he has familiarized himself with all of the local conditions affecting the Contract and the detailed requirements of construction, and understands that in submitting this Proposal he waives all right to plead any misunderstanding regarding the same.

8. The undersigned further understands and agrees that if this Proposal is accepted, he is to furnish and provide all necessary machinery, tools, apparatus, and other means of construction, and to do all of the Work, and to furnish all of the materials specified in the Contract, in the manner and at the time therein prescribed, and in accordance with the requirements set forth.
9. The undersigned declares that he understands that the quantities mentioned are approximate only and that they are subject to increase or decrease; that he will take in full payment therefore the amount and the summation of the actual quantities, as finally determined, multiplied by the unit prices shown in the Schedule of Prices contained herein.
10. The undersigned further agrees that if the Village decides to extend or shorten the Project, or otherwise alter it by extras or deductions, including the elimination of any one or more of the items, as provided in the Specifications, he will perform the Work as altered, increased, or decreased at the Contract unit prices.
11. The undersigned further agrees that the Village may, at any time during the progress of the Work covered by this Contract, order other Work or materials incidental thereto and that all such Work and materials as do not appear in the Proposal or Contract as a specific item accompanied by a unit price, and which are not included under the Bid price for other items in this Contract, shall be performed as extra Work, and that he will accept as full compensation the actual cost as determined in the Specifications.
13. The undersigned further agrees to execute a Contract for this Work and present the same to the Village within Ten (10) Days from the date of receipt of the Contract from the Village.
14. The undersigned further agrees to carry the necessary Public Liability Worker's Compensation Insurance to protect the and such others as may be cited in the Specifications, from any claims that may arise in connection with the construction of said Work and furnish a Certificate of Insurance naming said parties as Additional Insureds.
15. The undersigned further agrees to submit a Work schedule to the Village not later than Ten (10) Days after the execution and approval of the Contract and Contract bond, unless otherwise provided, and to prosecute the Work in such manner and with sufficient materials, equipment, and labor and will insure its completion within the time limit specified herein, it being understood and agreed that the undersigned agrees to commence the work no sooner than the **first reported frost date in the fall of 2020** and complete the Work no later than **April 1, 2021**, unless additional time is granted by the Village in accordance with the provisions of the Specifications. In case of failure to complete the Work by the completion date set herein or within such extra time as may have been allowed by extensions, the undersigned agrees that the Village shall withhold from such sums as may be due him under the terms of this Contract, the costs as set forth in the SSRBC. These costs will be considered and be treated not as a penalty but as damages due the Village from the undersigned by reasons of inconvenience and added costs to the Village resulting from the failure of the undersigned to complete the Work within the time specified in the Contract. **The undersigned further agrees that unit prices within this Contract will be used to perform tree trimming work as needed in the Village through April 30, 2021.**

16. The undersigned further understands that payment for this Work is to be made in cash and that he is to look to the Village for said payment upon presentation of Waivers of Liens.
17. The undersigned further understands that the Village shall make payments to the Contractor on the Director of Public Works' Estimate only, at intervals of not less than once a month, and at such other times as the Director of Public Works may submit them, for Work performed, or for substantial amounts of material delivered to the improvement site, with a deducted reserve of Ten Percent (10%) to be held until completion of the Contract. No payments will be made until presentation of a duly executed waiver, or waivers of lien, equal to the amount of Director of Public Works' Estimate and the final payment shall be made only upon the Director of Public Works Final Estimate and presentation of final waiver for material and labor furnished together with the Contractor's sworn statement.
18. The undersigned submits herewith his Schedule of Prices covering the Work to be performed under this Contract; he understands that he must show in the Schedule the unit prices for which he proposes to perform each item of Work, that the extensions must be made by him, and that if not so done, his Proposal may be rejected as irregular.

SIGNATURES

(IF AN INDIVIDUAL)

Signature of Bidder

Business Address

Telephone Number

(IF A CO-PARTNERSHIP)

Firm Name

Signed By

Business Address

Telephone Number

(INSERT NAMES & ADDRESSES

OF ALL MEMBERS OF THE FIRM)

(IF A CORPORATION)

Corporate Name

X
Signed By

President

Business Address

Telephone Number

Fax Number

(INSERT NAMES OF OFFICERS)

President

Secretary

Treasurer

ATTEST:

Secretary

(SEAL)

SUBCONTRACTORS LIST

The Bidder hereby states the following items of Work will not be performed by its organization. (List items to be subcontracted as well as the names, addresses and phone numbers of the subcontractors.)

1) N/A Type of Work _____

Addr _____ City _____ State ____ Zip _____

2) _____ Type of Work _____

Addr _____ City _____ State ____ Zip _____

3) _____ Type of Work _____

Addr _____ City _____ State ____ Zip _____

4) _____ Type of Work _____

Addr _____ City _____ State ____ Zip _____

5) _____ Type of Work _____

Addr _____ City _____ State ____ Zip _____

6) _____ Type of Work _____

Addr _____ City _____ State ____ Zip _____

7) _____ Type of Work _____

Addr _____ City _____ State ____ Zip _____

8) _____ Type of Work _____

Addr _____ City _____ State ____ Zip _____

EQUAL EMPLOYMENT OPPORTUNITY COMPLIANCE CERTIFICATE

As used in this certificate the term "subcontract" includes the term "purchase order" and all other agreements effectuating purchase of supplies or services. If this certificate is submitted as part of a Bid or Proposal the term "Seller" shall be deemed to refer to the Bidder or Offeror, or Subcontractor or Supplier. This certificate shall be renewed annually. Notwithstanding the foregoing, the certifications made herein shall remain applicable until completion of all nonexempt Contracts/subcontracts awarded while this certificate is in effect. The undersigned Seller certifies the following to the Village of RIVER FOREST hereinafter referred to as Buyer:

- A. REPORTS: Within thirty (30) days after Buyer's award to Seller of any Contract/subcontract and prior to each March 31 thereafter during the performance of Work under said subcontract, the Seller shall file Standard Form 100, entitled "Equal Employment Opportunity Employer Information Report EEO-1" in accordance with instructions contained therein unless Seller has either filed such report within 12 months preceding the date of the award or is not otherwise required by law or regulation to file such report.
- B. PRIOR REPORTS: Seller, if it has participated in previous Contract or subcontract subject to the Equal Opportunity Clause (41 C.F.R. Sec. 60-1.4 (a) (1) through (7), or the clause originally contained in Section 301 of Executive Order No. 10925, or the clause contained in section 201 of Executive Order No. 11114, has filed all required compliance reports. Seller shall obtain similar representations indicating submission of all required compliance reports, signed by proposed subcontractors, prior to awarding subcontracts not exempt from Equal Opportunity Clause.
- C. CERTIFICATION OF NON SEGREGATED FACILITIES: Seller certifies that it does not maintain or provide for its employees any segregated facilities at any of its establishments, and that it do not permit its employees to perform their services at any location, under its control where segregated facilities are maintained. Contractor certifies further that it will not maintain or provide for its employees any segregated facilities at any of its establishments and that it will not permit its employees to perform their services at any location, under its control where segregated facilities are maintained. Seller agrees that a breach of this certification is a violation of the Equal Opportunity Clause in this certificate. As used in this certification, the term "segregated facilities" means any waiting rooms, Work area, rest rooms, wash rooms, restaurants and other eating areas, time clocks, locker rooms, and other storage or dressing areas, parking lots, drinking fountains, recreation or entertainment areas, transportation, and housing facilities provided for employees which are segregated by explicit directive or are in fact segregated on the basis of race, color, religion, or national origin, because of habit, local custom or otherwise.

C. CERTIFICATION OF NONSEGREGATED FACILITIES: (Cont'd.)

Contractor further agrees that (except where it has obtained identical certifications from proposed subcontractors for specific time periods) it will obtain identical certifications from proposed subcontractors prior to the award of subcontracts exceeding \$10,000 which are not exempt from the provisions of the Equal Opportunity Clause; that it will retain such certifications in its files; and that it will forward the following notice to such proposed subcontractors (except where the proposed subcontractors have submitted identical certifications for specific time periods): NOTICE TO PROSPECTIVE SUBCONTRACTORS OF REQUIREMENT FOR CERTIFICATIONS OF NONSEGREGATED FACILITIES. A certification on Nonsegregated Facilities, as required by Section 60-1.8 of Title 41 of the Code of Federal Regulations, must be submitted prior to the award of a subcontract exceeding \$10,000 which is not exempt from the provisions of the Equal Opportunity Clause. (Note: The penalty for making false statements in offers is prescribed in 18 U.S.C. 1001).

D. AFFIRMATIVE ACTION COMPLIANCE PROGRAM: Prior to 120 days after receipt of any subcontract in the amount of \$50,000 or more from Buyer, if it has 50 or more employees and it is not otherwise exempt under 41 C.F.R. Part 60-1, shall have developed for each of his establishments a written affirmative action compliance program as called for in 41 C.F.R. Sec. 60-1.40. Seller will also require its lower-tier subcontractors who have 50 or more employees and receive a subcontract of \$50,000 or more and who are not otherwise exempt under 41 C.F.R. Part 60-1 to establish written affirmative action compliance programs in accordance with 41 C.F.R. Sec. 60-1.40.

E. Seller certifies that it is not currently in receipt of any outstanding letters of deficiencies, show cause, probable cause, or other such notification of noncompliance with EEO regulations.

Executed this 24th day of February 2020 by:

Davis Tree Care & Landscaping, Inc.
Firm name

By: [Signature]

General Manager
Title

(Seller)

STATE OF ILLINOIS
DRUG FREE WORKPLACE CERTIFICATION

This certification is required by the Drug Free Workplace Act (30 ILCS 580/1 et seq.). The Drug Free Workplace Act, effective January 1, 1992, requires that no grantee or Contractor shall receive a grant or be considered for the purposes of being awarded a Contract for the procurement of any property or services from the State unless that grantee or Contractor has certified to the State that the grantee or Contractor will provide a drug free Workplace. False certification or violation of the certification may result in sanctions including, but not limited to, suspension of Contract or grant payments, termination of the Contract or grant and debarment of Contracting or grant opportunities with the State for at least one (1) year but not more than five (5) years.

For the purpose of this certification, "grantee" or "Contractor" means a corporation, partnership, or other entity with twenty-five (25) or more employees at the time of issuing the grant, or a department, division, or other unit thereof, directly responsible for the specific performance under a Contract or grant of \$5,000 or more from the State.

The Contractor/grantee certifies and agrees that it will provide a drug free Workplace by:

(a) Publishing a statement:

- (1) notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance, including cannabis, is prohibited in the grantee's or Contractor's Workplace.
- (2) specifying the actions that will be taken against employees for violations of such prohibition.
- (3) notifying the employee that, as a condition of employment on such Contract or grant, the employee will:
 - (A) abide by the terms of the statement; and
 - (B) notify the employer of any criminal drug statute conviction for a violation occurring in the Workplace no later than five (5) days after such conviction.

(b) Establishing a drug free awareness program to inform employees about:

- (1) the dangers of drug abuse in the Workplace;
- (2) the grantee's or Contractor's policy of maintaining a drug free Workplace;
- (3) any available drug counseling, rehabilitation, and employee assistance programs; and
- (4) the penalties that may be imposed upon an employee for drug violations.

(c) Providing a copy of the statement required by subparagraph (a) to each employee engaged in the

**CERTIFICATION THAT CONTRACTOR IS NOT BARRED FROM
PUBLIC CONTRACTING DUE TO BID-RIGGING OR
BID ROTATING CONVICTIONS**

WHEREAS, a conviction for the offense of Bid-rigging or Bid rotating bars a person or entity from Bidding on public Contracts (720 ILCS 5/33E-3 and 33E-4), and

WHEREAS, Section 33E-11 of the Criminal Code (720 ILCS 5/33E-11) requires Bidders and Contractors to certify on a form provided by the unit of local government or school district that they are not barred from public Contracting due to Bid-rigging or Bid rotating convictions.

NOW THEREFORE, IT IS HEREBY CERTIFIED THAT the undersigned,

Davis Tree Care & Landscaping, Inc.
(individual, firm, corporation or other entity)

is not barred from Bidding on or entering into public Contracts due to having been convicted of Bid-rigging or Bid rotating under paragraphs 33E-3 or 33E-4 of the Illinois Criminal Code. The undersigned also certifies that no officers or employees of the Bidder or the Contractor have been so convicted and that the Bidder or Contractor is not the successor company or a new company created by the officers or owners of one so convicted. It is further certified that any such conviction occurring after the date of this certification will be reported to the above public body in writing, within seven (7) days of such conviction, if it occurs during any Bidding process, Contract term or otherwise prior to the entering into any Contract therewith.

DATE: 2/24/2020

By: [Signature], General Manager

ATTEST:

Tina M Romero

(SEAL)



**CONTRACTOR CERTIFICATION
SEXUAL HARASSMENT POLICY**

Davis Tree Care + Landscaping ("Contractor"), having submitted a Bid to the Village of River Forest, hereby certifies that said Contractor has a written sexual harassment policy in place in full compliance with 775 ILCS 5/2-105 (A) (4).

Signed by: Davis Tree Care + Landscaping, Inc. (Corporate Seal)
Title: Dan Norton General Manager
Name & Address 7459 Frankl. St.
of Contractor Forest Park, IL 60130
or Vendor [Signature]

Subscribed and sworn to before me
this 24 day of Feb, 2020

[Signature]
Notary Public



Document A310™ – 2010

Conforms with The American Institute of Architects AIA Document 310

Bid Bond

CONTRACTOR:

(Name, legal status and address)

Davis Tree Care & Landscaping, Inc.
7459 Franklin Street
Forest Park, IL 60130

OWNER:

(Name, legal status and address)

Village of River Forest
400 Park Avenue
River Forest, IL 60305

SURETY:

(Name, legal status and principal place of business)

The Ohio Casualty Insurance Company

175 Berkeley Street
Boston, MA 02116

Mailing Address for Notices

same as above

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

BOND AMOUNT: 10% Ten Percent of Amount Bid

PROJECT:

(Name, location or address, and Project number, if any)

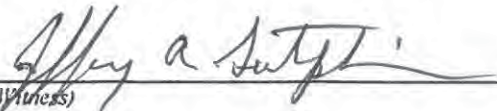
Parkway Tree Pruning

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.


If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Signed and sealed this 11th day of March, 2020.


(Witness)

Davis Tree Care & Landscaping, Inc.
(Principal) (Seal)

By: 
(Title) office manager

The Ohio Casualty Insurance Company
(Surety) (Seal)

By: 
(Title) Kristen Schmidt, Attorney-in-Fact



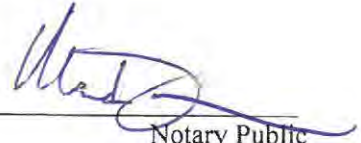
(Witness) See Attached Jurat

STATE OF ILLINOIS
COUNTY OF WILL

I, **Michael Dechene** a Notary Public in and for the state and county aforesaid, do hereby certify that **Kristen Schmidt** of **Orland Park, Illinois** who is personally known to me, appeared before me this day and acknowledged that she signed, sealed and delivered the foregoing instrument as her free voluntary act as Attorney-in-Fact of **The Ohio Casualty Insurance Company** the free and voluntary act of the **The Ohio Casualty Insurance Company** for the uses and purposes therein set forth.

Given under my hand and Notarial Seal this 11th day of March A.D. 2020

My commission expires May, 30, 2022
NOTARIAL JURAT


Notary Public



This Power of Attorney limits the acts of those named herein, and they have no authority to bind the Company except in the manner and to the extent herein stated. Not valid for mortgage, note, loan, letter of credit, bank deposit, currency rate, interest rate or residual value guarantees. To confirm the validity of this Power of Attorney call 610-832-8240 between 9:00 am and 4:30 pm EST on any business day.



Liberty Mutual.

SURETY

Liberty Mutual Insurance Company
The Ohio Casualty Insurance Company
West American Insurance Company

POWER OF ATTORNEY

KNOWN ALL PERSONS BY THESE PRESENTS: That The Ohio Casualty Insurance Company is a corporation duly organized under the laws of the State of New Hampshire, that Liberty Mutual Insurance Company is a corporation duly organized under the laws of the State of Massachusetts, and West American Insurance Company is a corporation duly organized under the laws of the State of Indiana (herein collectively called the "Companies"), pursuant to and by authority herein set forth, does hereby name, constitute and appoint, Kristen Schmidt of the city of Orland Park, state of IL, its true and lawful attorney-in-fact, with full power and authority hereby conferred to sign, execute and acknowledge the following surety bond:

Principal Name: Davis Tree Care & Landscaping, Inc.

Obligee Name: Village of River Forest

Surety Bond Number: Bid Bond Bond Amount: See Bond Form

IN WITNESS WHEREOF, this Power of Attorney has been subscribed by an authorized officer or official of the Companies and the corporate seals of the Companies have been affixed thereto this 12th day of December, 2018.



The Ohio Casualty Insurance Company
Liberty Mutual Insurance Company
West American Insurance Company

By: David M. Carey
David M. Carey, Assistant Secretary

STATE OF PENNSYLVANIA ss
COUNTY OF MONTGOMERY

On this 12th day of December, 2018, before me personally appeared David M. Carey, who acknowledged himself to be the Assistant Secretary of Liberty Mutual Insurance Company, The Ohio Casualty Company, and West American Insurance Company, and that he, as such, being authorized so to do, execute the foregoing instrument for the purposes therein contained by signing on behalf of the corporations by himself as a duly authorized officer.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed my notarial seal at King of Prussia, Pennsylvania, on the day and year first above written.



COMMONWEALTH OF PENNSYLVANIA
Notarial Seal
Teresa Pastella, Notary Public
Upper Merion Twp., Montgomery County
My Commission Expires March 28, 2021
Member, Pennsylvania Association of Notaries

By: Teresa Pastella
Teresa Pastella, Notary Public

This Power of Attorney is made and executed pursuant to and by authority of the following By-laws and Authorizations of Liberty Mutual Insurance Company, The Ohio Casualty Insurance Company, and West American Insurance Company which resolutions are now in full force and effect reading as follows:

ARTICLE IV – OFFICERS – Section 12. Power of Attorney. Any officer or other official of the Corporation authorized for that purpose in writing by the Chairman or the President, and subject to such limitation as the Chairman or the President may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Corporation to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact, subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the Corporation by their signature and execution of any such instruments and to attach thereto the seal of the Corporation. When so executed, such instruments shall be as binding as if signed by the President and attested to by the Secretary. Any power or authority granted to any representative or attorney-in-fact under the provisions of this article may be revoked at any time by the Board, the Chairman, the President or by the officer or officers granting such power or authority.

ARTICLE XIII – Execution of Contracts – SECTION 5. Surety Bonds and Undertakings. Any officer of the Company authorized for that purpose in writing by the chairman or the president, and subject to such limitations as the chairman or the president may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the Company by their signature and execution of any such instruments and to attach thereto the seal of the Company. When so executed such instruments shall be as binding as if signed by the president and attested by the secretary.

Certificate of Designation – The President of the Company, acting pursuant to the Bylaws of the Company, authorizes David M. Carey, Assistant Secretary to appoint such attorneys-in-fact as may be necessary to act on behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations.

Authorization – By unanimous consent of the Company's Board of Directors, the Company consents that facsimile or mechanically reproduced signature of any assistant secretary of the Company, wherever appearing upon a certified copy of any power of attorney issued by the Company in connection with surety bonds, shall be valid and binding upon the Company with the same force and effect as though manually affixed.

I, Renee C. Llewellyn, the undersigned, Assistant Secretary, of Liberty Mutual Insurance Company, The Ohio Casualty Insurance Company, and West American Insurance Company do hereby certify that this power of attorney executed by said Companies is in full force and effect and has not been revoked.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seals of said Companies this 11th day of March, 2020.



By: Renee C. Llewellyn
Renee C. Llewellyn, Assistant Secretary



MEMORANDUM

DATE: October 16, 2023

TO: Matt Walsh, Village Administrator

FROM: Mike Reynolds, Interim Director of Public Works
Seth Jansen, Management Analyst

SUBJECT: Intergovernmental Agreement Approval – ADA Crosswalk Upgrades

Issue: Village Staff are seeking the approval of an Intergovernmental Agreement (IGA) with Cook County.

Analysis: In March of 2022, Village Staff submitted a grant application to Cook County's Invest in Cook grant program for potential funds for completion of the crosswalk improvements to improve accessibility requirements under the Americans with Disabilities Act (ADA). Village Engineering Staff have identified several crosswalk locations throughout the Village which are not compliant with Americans with Disabilities Act (ADA) regulations. All funds received through this grant will be utilized to bring ramps into compliance with the ADA requirements.

Cook County received nearly 80 applications seeking a total of more than \$30 million dollars in grants. On July 20th, Village Staff were notified that the project had been approved to receive grant funding in the amount of \$100,000.00. The IGA was initially sent to Village Staff on September 8th. The IGA was amended at the Village's request to ensure that the Village is able to fully leverage the grant award while providing greater flexibility for the cost and scale of the project. The funds will be disbursed over three payments. After bidding and executing the construction contract, the County will make an advance payment in the amount of \$50,000. Two additional payments of \$25,000 will be made upon receipt of invoice by the County from the Village, once at completion of 70% of the project construction and once at full completion of the project construction.

Recommendation: Staff recommends approval of this IGA with the following motion: Motion to approve the Intergovernmental Agreement by and between the Village of River Forest and the Cook County for the crosswalk reconstruction and ADA accessibility improvements.

Attachments: Cook County IGA



INTERGOVERNMENTAL AGREEMENT

This **Intergovernmental Agreement** (the “Agreement”) is made and entered into this _____ day of _____, 2023, by and between the County of Cook, a body politic and corporate of the State of Illinois (the “County”), acting by and through its Department of Transportation and Highways (the “Department”), and the Village of River Forest, a municipal corporation of the State of Illinois (the “Grantee” or “Village”). The County and Village are sometimes referred to herein individually as a “Party” and collectively as the “Parties.”

RECITALS

WHEREAS, Cook County Board President Toni Preckwinkle and the Cook County Board of Commissioners are committed to supporting the growth and economic vitality of communities in Cook County by promoting strategic partnerships and investments in transportation;

WHEREAS, on August 3, 2016, the Board of Commissioners unanimously approved *Connecting Cook County*, the County’s first long-range transportation plan in 75 years;

WHEREAS, *Connecting Cook County* identifies five priorities to shape the County’s transportation policies and capital improvement program:

- Prioritize transit and other transportation alternatives to address congestion on our roads and meet the travel needs of residents who cannot afford a car or choose not to have one;
- Support the region’s role as North America’s freight capital to spur economic growth and job creation;
- Promote equal access to opportunities to achieve greater and more evenly distributed economic growth;
- Maintain and modernize existing transportation facilities to minimize long-term operating costs, safety hazards, delays and congestion, and ensure that today’s investments do not preclude future innovation and growth; and
- Increase investments in transportation to maintain the region’s economic competitiveness;

WHEREAS, Invest in Cook is an annual \$8.5 million program that funds planning and feasibility studies, engineering, right-of-way acquisition, and construction of transportation improvements sponsored by local and regional governments and private partners that are consistent with the priorities of *Connecting Cook County*;

WHEREAS, since its creation, the Invest in Cook program has leveraged over \$150.7 million in additional federal, state and local funds;

WHEREAS, on July 20, 2023, the County informed the Village that it had been selected for participation in the 2023 Invest in Cook Program;

WHEREAS, the County has agreed to award the Village up to \$100,000 toward construction and construction engineering costs for crosswalk reconstruction and ADA accessibility improvements in the Village (the “Project”);

WHEREAS, the Project will remove and replace curbs and sidewalks that are in poor condition and not ADA-compliant;

WHEREAS, the Project will improve pedestrian safety, accessibility, and connectivity, particularly for people with disabilities and the senior population of River Forest;

WHEREAS, this Agreement will set forth the Parties' respective responsibilities and obligations for construction and construction engineering, maintenance, funding and reporting of the Project;

WHEREAS, the County, by virtue of its powers as set forth in the Counties Code, 55 ILCS 5/1-1 et seq., and the Illinois Highway Code, 605 ILCS 5/1-101 et seq., is authorized to enter into this Agreement;

WHEREAS, the Village, by virtue of its powers as set forth in the Illinois Municipal Code, 65 ILCS 5/1-1-1 et seq., is authorized to enter into this Agreement; and

WHEREAS, this Agreement is further authorized under Article VII, Section 10 of the Illinois Constitution and by the provisions of the Intergovernmental Cooperation Act, 5 ILCS 220/1 et seq.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, and for other good and valuable consideration, the receipt of which is hereby acknowledged, the Parties agree as follows:

• **SECTION 1. CONSTRUCTION AND CONSTRUCTION ENGINEERING**

- A. Notice to Proceed. The County's execution of this Agreement will be deemed a "Notice to Proceed" for the Grantee to commence work on the Project.
- B. Bid Documents. The Grantee will prepare contract bid documents for the Project, including, but not limited to, the minimum qualifications, plans and specifications, special provisions and cost estimates.
- C. Construction Contract. The Grantee will award and execute a construction contract to furnish all labor and materials needed to complete the Project. In awarding and administering the contract, the Grantee will comply with all applicable state and federal laws and regulations. The Grantee will forward a copy of the contract to the County within 14 calendar days of execution.
- D. Insurance. The Grantee will require that its construction contractor name the County as an additional insured party under the contractor's general liability insurance policy.
- E. Construction Engineering Agreement. The Grantee will enter into an agreement with a professional engineering firm/consultant to perform construction engineering services for the Project. Construction engineering services may include, but are not limited to, attendance at pre-construction and progress meetings, providing full-time or part-time inspection services and/or providing material testing reports. In awarding and administering the construction engineering agreement, the Grantee will comply with all

applicable state and federal laws and regulations. The Grantee will forward a copy of the agreement to the County within 14 calendar days of execution.

- F. Grantee Resources and Staff. Upon written concurrence from the County, the Grantee may elect to perform construction engineering services for the Project using its own resources and staff. Notwithstanding the foregoing, the provisions of Section 3.C.v.d. remain in effect and the County will not reimburse the Grantee for any administrative costs expended by the Grantee, including staff salaries and wages.
- G. Lead Agency. The Grantee will assume overall responsibility for the Project, including ensuring that all required permits and joint participation and/or force agreements are secured.
- H. Project Location. A map showing the Project limits is incorporated into and made a part of this Agreement and attached as Exhibit A.
- I. Schedule. A schedule for the Project is incorporated into and made a part of this Agreement and attached as Exhibit B.
- J. Pre-Construction Notices. The Grantee will provide not less than 14 calendar days' advance written notice to the County prior to the pre-construction meeting for the Project and not less than seven calendar days' advance written notice to the County prior to the start of construction.
- K. Public Outreach. The Grantee will coordinate and control public notification of the scope, timing and duration of the Project.
- L. Right of Inspection. The County and its authorized agents will have reasonable rights of inspection (including pre-final and final inspection) during construction of the Project. The Grantee will work cooperatively with the County to address and resolve any concerns raised by the County with respect to construction and/or construction engineering of the Project. Any dispute(s) concerning construction and/or construction engineering of the Project will be resolved in accordance with Section 5.I. of this Agreement.
- M. Final Inspection Notice. The Grantee will provide not less than 14 calendar days' advance written notice to the County prior to final inspection of the Project.
- N. County Permits. The Grantee will apply for and the County will not unreasonably withhold any and all permits for right of access (ingress or egress) and/or temporary use of the County's property within the Project limits to the Grantee and/or its agents, without charge of permit fees to the Grantee.
- O. County Signage. Upon request of the County, the Grantee will erect signage at or near the construction site(s), on the Grantee's property, indicating the County's participation on the Project. The County will provide the Grantee with the required signage.

- P. Submittals. All submittals required of the Grantee under this section of the Agreement must be directed to:

Bureau Chief of Construction
Cook County Department of Transportation and Highways
69 W. Washington Street, 24th Floor
Chicago, IL 60602
E-mail: Construction.Bureau@cookcountyil.gov

With a copy to:

Assistant Superintendent
Attn: Nathan Roseberry, P.E.
Cook County Department of Transportation and Highways
69 W. Washington Street, 24th Floor
Chicago, IL 60602
E-mail: InvestinCook.CC@cookcountyil.gov

• **SECTION 2. MAINTENANCE**

- A. Definitions. As used herein, the terms “maintain” and “maintained” mean keeping the facility being maintained in good and sufficient repair and appearance. Such maintenance includes the full responsibility for the construction, removal and/or replacement of the maintained facility when needed.
- B. General Duty to Maintain. Before, during and after completion of construction of the Project, the Grantee will maintain, or cause to be maintained, those portions of the Project under its established jurisdictional authority.
- C. Sidewalks/Multi-Use Paths. The Grantee will own, operate and maintain any sidewalks and/or multi-use paths constructed or improved as part of the Project, in compliance with the Americans with Disabilities Act, Public Right-of-Way Accessibility Guidelines, and all other applicable federal and state laws and regulations.
- D. Indemnification. The Grantee will defend, indemnify and hold harmless the County and its commissioners, officials, employees, agents and representatives, and their respective heirs, successors and assigns, from and against any and all costs, expenses, attorneys’ fees, losses, damages and liabilities incurred and/or suffered, directly or indirectly, from or attributable to claims arising out of or incident to the construction, use, repair and/or maintenance of any sidewalks and/or multi-use paths constructed or improved as part of the Project.
- E. Survives Termination. The Grantee’s maintenance obligations described in this section will survive termination of this Agreement.

• **SECTION 3. FINANCIAL**

- A. Cost Estimate. Estimated construction and construction engineering costs for the Project are \$653,170.
- B. Cost Participation
- i. Grantee Cost Participation. The Grantee will pay all actual construction and construction engineering costs for the Project, subject to reimbursement by the County as described below.
 - ii. County Cost Participation. The County will reimburse the Grantee for 15% of actual construction and construction engineering costs for the Project, up to, but not to exceed, \$100,000. The County reserves the right to modify its percentage and/or maximum contribution towards the Project if, in the sole discretion of the County, there are material changes to the Project's scope of work.
- C. Reimbursement Procedures
- i. Advance Payment. Upon full execution of the construction contract for the Project and receipt of an invoice from the Grantee, the County will make an advance payment to the Grantee in the amount of \$50,000. This amount represents 50% of the County's maximum financial contribution under this Agreement.
 - ii. Milestone Payment. Upon completion of 70% of the construction contract and receipt of an invoice from the Grantee, the County will make a second payment to the Grantee in the amount of \$25,000. The advance and milestone payments to the Grantee represent 75% of the County's maximum financial contribution under this Agreement.
 - iii. Final Payment. Upon completion of construction of the Project and receipt of an invoice from the Grantee, the County will make a final payment to the Grantee for the balance of the County's financial obligation under this Agreement. The amount of the final payment will reflect actual construction and construction engineering costs for the Project and the County's prior payments to the Grantee. If the prior payments made to the Grantee by the County exceed the County's financial obligation under this Agreement, the County may require the Grantee to return any or all excess funds.
 - iv. Required Documentation. In order to receive final reimbursement from the County, the Grantee must submit the following documentation along with the final invoice:

- a. A cover letter addressed to the Department's Bureau Chief of Construction, including the name of the Project and its associated section number;
- b. Copies of all cancelled checks paid to the consultant(s) and/or contractor(s) (or copies of the associated bank ledgers reflecting the payments);
- c. Copies of all associated invoices submitted to the Grantee by the consultant(s) and/or contractor(s) for the services rendered; and
- d. A copy of the final performance report as described in Section 4.D. below.

If the documentation submitted by the Grantee for final reimbursement is reasonably deemed by the County as not sufficiently documenting the work completed, the County may require further records and supporting documents to verify the amounts, recipients and uses of all funds invoiced under this Agreement.

- v. Ineligible Costs. The County will not reimburse the Grantee for any costs that are:
 - a. Contrary to the provisions of this Agreement;
 - b. Not directly related to carrying out construction or construction engineering services for the Project;
 - c. Not paid by the Grantee or its consultant(s) and/or contractor(s);
 - d. Of a regular and continuing nature, including, but not limited to, administrative costs, staff and overhead costs, rent, utilities and maintenance costs;
 - e. Incurred without the consent of the County after the County has given the Grantee written notice of suspension or termination of any or all of the County's obligations under this Agreement; and/or
 - f. In excess of the County's maximum financial contribution under this Agreement.
- vi. Submittals. All submittals required of the Grantee under this section of the Agreement must be directed to:

Bureau Chief of Construction
Cook County Department of Transportation and Highways
69 W. Washington Street, 24th Floor
Chicago, IL 60602
E-mail: Construction.Bureau@cookcountyil.gov

With a copy to:

Assistant Superintendent
Attn: Nathan Roseberry, P.E.
Cook County Department of Transportation and Highways
69 W. Washington Street, 24th Floor
Chicago, IL 60602
E-mail: InvestinCook.CC@cookcountyil.gov

- D. Substitutions/Substitute Work. Either Party may request in writing that bid work or materials be substituted with different work or materials. Provided that the substitute work and/or materials do not unreasonably delay the Project schedule, the Grantee will cause said substitute work and/or materials to be included in the Project. Each Party will pay the costs of substitutions for their associated work items.
- E. Additional Work. Either Party may request in writing that additional work be added to the Project. Provided that the additional work does not unreasonably delay the Project schedule, the Grantee will cause said additional work to be included in the Project. Additional work will be paid for by force account or agreed unit price. Each Party will pay the costs of additional work for their associated work items.
- F. Funding Breakdown. A funding breakdown is incorporated into and made a part of this Agreement and attached as Exhibit C.

- **SECTION 4. REPORTING**

- A. Quarterly Performance Reports. The Grantee will submit quarterly performance reports to the County not later than 30 calendar days after the reporting period as determined by the County. Quarterly performance reports must include the following information:
 - i. A cover letter addressed to the Department's Bureau Chief of Strategic Planning and Policy, including the name of the Project and its associated section number;
 - ii. An estimated percentage of construction work completed for the Project;
 - iii. A statement indicating whether construction of the Project is on, behind or ahead of schedule;
 - iv. A record of construction activities and expenditures to date and for the current reporting period;
 - v. A forecast of quarterly construction activities and expenditures for the remainder of the Project; and
 - vi. Any significant changes to the Project schedule.

- B. Extensions. The Grantee may request to extend the due date of any quarterly performance reports and the County will reasonably consider any such requests.
- C. Use of Reports. The County will use quarterly performance reports to compare the rate of the Grantee's actual expenditures to the planned amounts in the approved funding breakdown for the Project (Exhibit C) and to track construction activities against the approved milestones in the Project schedule (Exhibit B).
- D. Final Performance Report. The Grantee must submit a final performance report with its request for final reimbursement. The final report should describe cumulative construction activities, including a complete description of the Grantee's achievements with respect to the Project's objectives and milestones. The County will not issue final reimbursement until the Grantee submits the final performance report.
- E. Report Format. The Grantee will use whatever forms or documents are required by the County in submitting quarterly and final performance reports.
- F. Failure to Report. The Grantee understands and agrees that the failure to submit timely and complete performance reports will result in the delay of funds and/or the denial of future funding.
- G. Submittals. All submittals required of the Grantee under this section of the Agreement must be directed to:

Bureau Chief of Strategic Planning and Policy
Attn: Jesse Elam
Cook County Department of Transportation and Highways
69 W. Washington Street, 23rd Floor
Chicago, IL 60602
E-mail: InvestinCook.CC@cookcountyil.gov

• **SECTION 5. GENERAL CONDITIONS**

- A. Authority to Execute. The Parties have read and reviewed the terms of this Agreement and by their signatures as affixed below represent that the signing party has the authority to execute this Agreement and that the Parties intend to be bound by the terms and conditions contained herein.
- B. Binding Successors. This Agreement is binding upon and inures to the benefit of the Parties and their respective successors and approved assigns.
- C. Compliance with Laws, Rules and Regulations. The Parties will at all times observe and comply with all federal, state and local laws and regulations, as amended from time to time, in carrying out the terms and conditions of this Agreement.

- D. Conflicts of Interest. The Grantee understands and agrees that no director, officer, agent or employee of the Grantee may have an interest, whether directly or indirectly, in any contract or agreement or the performance of any work pertaining to this Agreement; represent, either as an agent or otherwise, any person, trust or corporation, with respect to any application or bid for any contract or agreement or work pertaining to this Agreement; or take, accept or solicit, either directly or indirectly, any money or thing of value as a gift or bribe or means of influencing their vote or actions. Any contract or agreement made and procured in violation of this provision is void and no funds under this Agreement may be used to pay any cost under such a contract or agreement.
- E. Conflict with Exhibits. In the event of a conflict between any exhibit attached hereto and the text of this Agreement, the text of this Agreement will control.
- F. Counterparts. This Agreement may be executed in two or more counterparts, each of which will be deemed an original and all of which will be deemed one and the same instrument.
- G. County Section Number. The Project is hereby designated as County section number 23-IICBP-12-SW. The Parties will include County section number 23-IICBP-12-SW on all Project-related submittals, including, but not limited to, written correspondence and invoices.
- H. Designation of Representatives. Not later than 14 calendar days after the Effective Date of this Agreement, as defined in Section 5.J. below, each Party will designate in writing a full-time representative for carrying out this Agreement. Each representative will have the authority, on behalf of the respective Party, to make decisions relating to the work covered by this Agreement. Representatives may be changed, from time to time, by subsequent written notice. Each representative will be readily available to the other.
- I. Dispute Resolution. In the event of any dispute, claim, question or disagreement arising out of the performance of this Agreement, the Parties will consult and negotiate with each other in good faith to settle the dispute, claim, question or disagreement. In the event the Parties cannot mutually agree on the resolution of the dispute, claim, question or disagreement, the decision of the Department's Superintendent will be final.
- J. Effective Date. The Effective Date of this Agreement will be the date that the last authorized signatory signs and dates the Agreement, which date will be inserted on the first page of this Agreement. This Agreement will become effective only in the event the corporate authorities of each Party approve this Agreement.
- K. Electronic Signatures. A signed copy of this Agreement transmitted by facsimile, electronic mail or other means of electronic submission will be deemed to have the same legal effect as delivery of an original executed copy of this Agreement.
- L. Entire Agreement. This Agreement constitutes the entire agreement of the Parties concerning all matters specifically covered by this Agreement and supersedes all prior written and oral agreements, commitments and understandings among the Parties.

There are no representations, covenants, promises or obligations not contained in this Agreement that form any part of this Agreement or upon which any of the Parties is relying upon in entering into this Agreement.

- M. Force Majeure. Neither Party will be liable for any delay or non-performance of its obligations hereunder by any contingency reasonably beyond its control, including, but not limited to, acts of God, war, civil unrest, labor strikes or walkouts, fires, pandemics and/or natural disasters.
- N. Inactivity. The County may terminate this Agreement if the construction contract for the Project is not executed by the Grantee within 18 months after the Effective Date of this Agreement.
- O. Indemnification. The Grantee will indemnify, defend and hold harmless the County and its commissioners, officers, directors, employees and agents, and their respective heirs, successors and assigns, from and against any and all claims, liabilities, damages, losses and expenses, including, but not limited to, legal defense costs, attorneys' fees, settlement or judgments, caused by the negligent acts, omissions or willful misconduct of the Grantee, its officers, directors, employees, agents, consultants, contractors, subcontractors or suppliers in connection with or arising out of the performance of this Agreement.
- P. Modification. This Agreement may only be modified by a written instrument executed by the Department's Superintendent and an authorized representative of the Grantee.
- Q. No Individual or Personal Liability. The Parties agree that the actions taken and the representations made by each respective Party and by their respective corporate authorities have not been taken or made in anyone's individual capacity and no mayor/president, board member, council member, official, officer, employee, volunteer or representative of any Party will incur personal liability in conjunction with this Agreement.
- R. No Third-Party Beneficiaries. This Agreement is not intended to benefit any person, entity or municipality not a party to this Agreement, and no other person, entity or municipality will be entitled to be treated as beneficiary of this Agreement. This Agreement is not intended to and does not create any third-party beneficiary or other rights in any third person or party, including, but not limited to, any agent, contractor, subcontractor, consultant, volunteer or other representative of any Party. No agent, employee, contractor, subcontractor, consultant, volunteer or other representative of any Party will be deemed an agent, employee, contractor, subcontractor, consultant, volunteer or other representative of the other.
- S. Notices. Unless otherwise specified, all reports, notices and other communications related to this Agreement will be in writing and will be personally delivered or mailed via first class, certified or registered U.S. Mail or electronic mail delivery to the following persons at the following addresses:

To the COUNTY: Superintendent
Attn: Jennifer "Sis" Killen, P.E., PTOE
Cook County Department of Transportation and Highways
69 W. Washington Street, 24th Floor
Chicago, IL 60602
E-mail: InvestinCook.CC@cookcountyil.gov

To the GRANTEE: Management Analyst - Public Works and Development Services
Attn: Seth Jansen
Village of River Forest
400 Park Avenue
River Forest, IL 60305
E-mail: sjansen@vrf.us

- T. Recitals. The introductory recitals included at the beginning of this Agreement are agreed to and incorporated into and made a part of this Agreement.
- U. Records Maintenance. The Grantee will maintain during the term of this Agreement and for a period of three years thereafter complete and adequate financial records, accounts and other records to support all Project expenditures. These records and accounts will include, but not be limited to, records providing a full description of each activity being assisted with County funds; a general ledger that supports the costs being charged to the County; records documenting procurement of goods and services; contracts for goods and services; invoices; billing statements; cancelled checks; bank statements; schedules containing comparisons of budgeted amounts and actual expenditures; and construction progress schedules.
- V. Reviews and Audits. The Grantee will give the County access to all books, accounts, records, reports and files pertaining to the administration, receipt and use of County funds under this Agreement to necessitate any reviews or audits.
- W. Section Headings. The descriptive section and subsection headings used in this Agreement are for convenience only and do not control or affect the meaning or construction of any of the provisions thereof.
- X. Severability. If any term of this Agreement is to any extent illegal, otherwise invalid, or incapable of being enforced, such term will be excluded to the extent of such invalidity or unenforceability; all other terms hereof will remain in full force and effect; and, to the extent permitted and possible, the invalid or unenforceable term will be deemed replaced by a term that is valid and enforceable and that comes closest to expressing the intention of such invalid or unenforceable term.
- Y. Suspension; Early Termination. Subject to Section 5.M. above, if the County determines that the Grantee has not complied with or is not complying with, has failed to perform or is failing to perform, has not met or is not meeting significant Project milestones or objectives, or is in default under any of the provisions of this Agreement, whether due to failure or inability to perform or any other cause whatsoever, the County, after written

notification to the Grantee of said non-compliance or default and failure by the Grantee to correct said violations within 60 calendar days, may:

- i. Suspend or terminate this Agreement in whole or in part by written notice, and/or;
 - ii. Demand refund of any funds disbursed to the Grantee;
 - iii. Temporarily withhold payments pending correction of deficiencies by the Grantee;
 - iv. Disallow all or part of the cost of the activity or action not in compliance; or
 - v. Take other remedies legally available.
- Z. Termination. Unless extended by the Department's Superintendent or their designee in writing, this Agreement terminates upon completion of construction of the Project and final reimbursement by the County, or November 30, 2027, whichever date is earlier.
- AA. Venue and Applicable Law. All questions of interpretation, construction and enforcement, and all controversies with respect to this Agreement, will be governed by the applicable constitutional, statutory and common law of the State of Illinois. The Parties agree that, for the purposes of any litigation relative to this Agreement and its enforcement, venue will be in the Circuit Court of Cook County, Illinois or the Northern District, Eastern Division of the United States District Court, Chicago, Illinois, and the Parties consent to the *in personam* jurisdiction of said Courts for any such action.
- BB. Waiver of Default. The failure by the County or Grantee to seek redress for violation of or to insist upon strict performance of any condition or covenant of this Agreement will not constitute a waiver of any such breach or subsequent breach of such covenants, terms, conditions, rights and remedies. No provision of this Agreement will be deemed waived by the County or Grantee unless such provision is waived in writing.

(signature page to follow)

IN WITNESS WHEREOF, the Parties have executed this Agreement on the dates indicated.

EXECUTED BY COUNTY OF COOK:

EXECUTED BY VILLAGE OF RIVER FOREST:

Toni Preckwinkle
President
Cook County Board of Commissioners

Catherine Adduci
Village President

This ____ day of _____, _____

This ____ day of _____, _____

ATTEST: _____
County Clerk

ATTEST: _____
Village Clerk

RECOMMENDED BY:

APPROVED AS TO FORM:
Kimberly M. Foxx, State's Attorney

Jennifer "Sis" Killen, P.E., PTOE
Superintendent
County of Cook
Department of Transportation and Highways

By: _____
Assistant State's Attorney

Exhibit A

Project Map

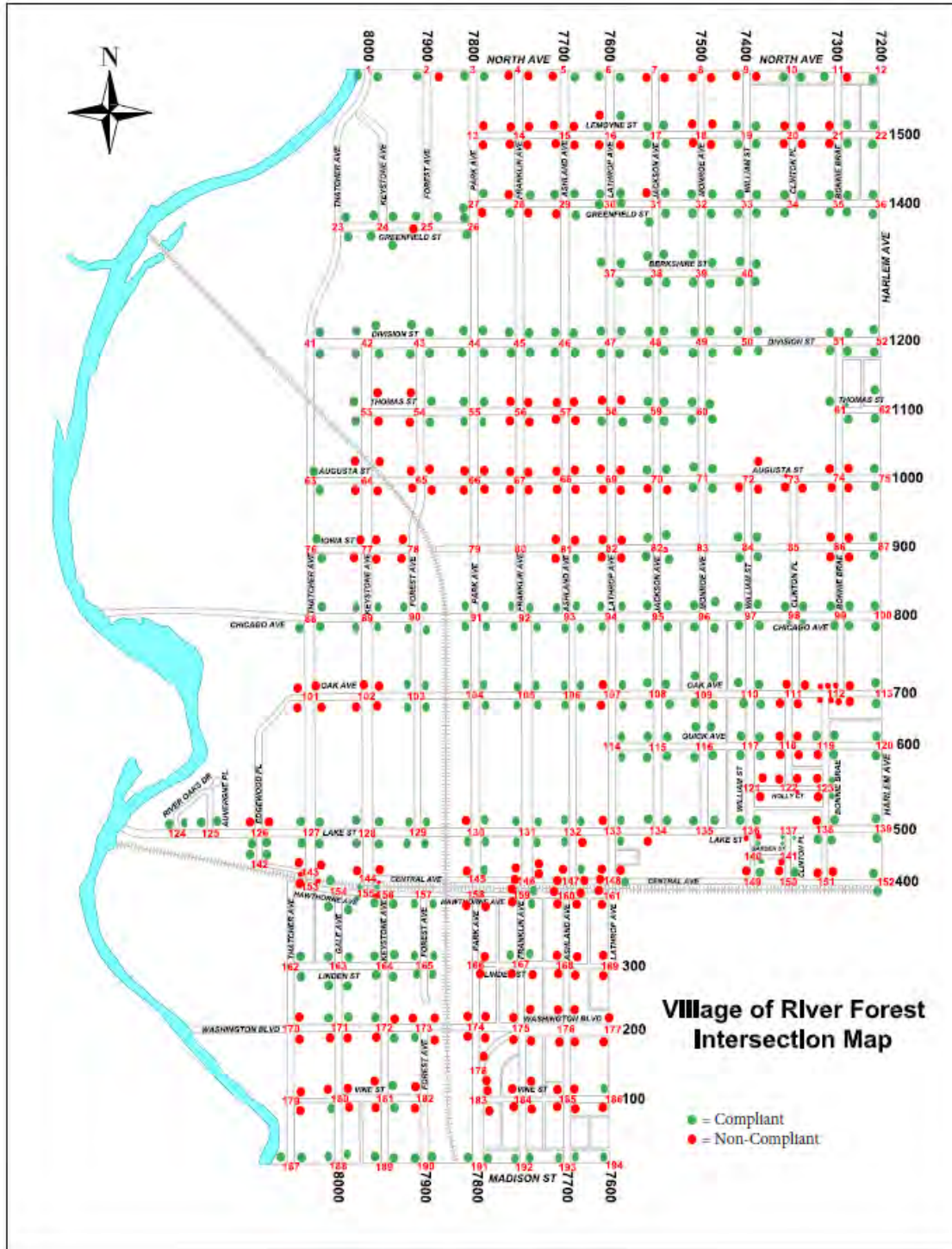


Exhibit B

Project Schedule

	Description	Date
Milestone 1	Advertise and bid scope of work.	02/07/2024
Milestone 2	Bid opening.	02/28/2024
Milestone 3	Contract approval by Village Board of Trus	03/11/2024
Milestone 4	Issue notice to proceed to contractor.	03/12/2024
Milestone 5	Complete all concrete construction in Sumi	08/30/2024

Exhibit C

Funding Breakdown

PHASE	GRANTEE SHARE	COUNTY SHARE
Construction and Construction Engineering Services	Balance	15% Up to, but not to exceed, \$100,000



MEMORANDUM

Date: October 16, 2023

To: Matt Walsh, Village Administrator

From: Rosey McAdams, Director of Finance

Subject: Annual Comprehensive Financial Report
For the Fiscal Year Ended April 30, 2023

The Village's Annual Comprehensive Financial Report (ACFR) for the Fiscal Year Ended April 30, 2023, has been provided for your review and acceptance. The ACFR has been audited by an independent auditor, Sikich, LLP and complies with generally accepted accounting principles and legal requirements.

Fund Highlights

General Fund

General Fund Revenues Fiscal Year Ended April 30, 2023

	2022		2023		\$ Actual	% Actual
	Actual	Final	Budget	Actual		
Property Taxes	\$ 7,307,185	\$ 6,931,715	\$ 7,093,471	\$ 161,756	2.33%	
Non-Home Rule Sales Tax	1,064,666	880,440	1,062,278	181,838	20.65%	
Utility Taxes	762,055	622,519	779,469	156,950	25.21%	
Transfer Taxes	168,572	133,952	113,279	(20,673)	-15.43%	
Communications Tax	185,672	170,796	185,030	14,234	8.33%	
Sales Tax	2,295,850	2,112,388	2,340,627	228,239	10.80%	
State Income Tax	1,641,590	1,550,159	1,893,214	343,055	22.13%	
Replacement Tax	316,074	272,241	485,101	212,860	78.19%	
Use Tax	445,293	439,388	484,264	44,876	10.21%	
Other Taxes/Intergovernmental	700,928	1,074,249	964,280	(109,969)	-10.24%	
Total Taxes/Intergovernmental	14,887,885	14,187,847	15,401,013	1,213,166	8.55%	
Licenses and Permits	1,528,419	1,243,778	1,240,436	(3,342)	-0.27%	
Charges for Services	2,111,617	1,978,939	3,418,263	1,439,324	72.73%	
Fines and Forfeits	227,140	260,381	216,136	(44,245)	-16.99%	
Investment Income	(38,013)	76,725	190,102	113,377	147.77%	
Other	270,731	241,436	261,636	20,200	8.37%	
Total Revenues	\$ 18,987,779	\$ 17,989,106	\$ 20,727,586	\$ 2,738,480	15.22%	

General Fund actual revenues were more than budgeted revenues by \$2,738,480 or 15.22%. Property tax revenues were higher than budgeted due to the timing of property tax collections. Property tax revenues include the second installment of the 2021 Levy and the first installment of the 2022 levy.

ACFR for the Fiscal Year Ended April 30, 2023

Income tax revenues were higher because the FY 2023 State budget included an additional .10% in LGDF payments to municipalities and higher than expected receipts. Use tax revenues were slightly higher than the budgeted amount. Contributions and grants were higher than expected due to the receipt of ARPA funds and the recognition of some of these revenues to offset lost revenues. Revenues from personal property replacement tax and sales tax were significantly above the budgeted amounts. Most revenues saw increases due to inflation and the increase in the Consumer Price Index (CPI).

Utility taxes were greater than budgeted due to weather conditions. Consumption is impacted by temperatures throughout the year. Charges for Services includes refuse and ambulance fees. Revenues from Ambulance billings have increased due to the Ground Emergency Medical Transportation (GEMT) reimbursement program that the Village now participates in. Investment income increased due to market fluctuations and rebounding interest rates.

**General Fund
Expenditures by Department
Fiscal Year ended April 30, 2023**

Department	2022	2023		Percent Expended
	Actual	Final Budget	Actual	
Administration	\$ 1,451,410	\$ 1,648,735	\$ 1,516,783	92.00%
E911	194,807	242,694	237,502	97.86%
Boards & Commissions	95,166	212,260	100,392	47.30%
Legal Services	294,554	233,000	135,190	58.02%
Building	547,220	565,203	540,764	95.68%
Police Department	6,394,080	6,834,140	6,642,875	97.20%
Fire Department	5,220,366	5,036,486	5,683,283	112.84%
Public Works	1,458,131	1,505,019	1,482,180	98.48%
Sanitation	1,231,220	1,248,568	1,221,340	97.82%
Total Expenditures	\$16,886,954	\$17,526,105	\$17,560,309	100.20%

General Fund expenditures are slightly above the budgeted amount for the fiscal year. This is primarily due to Fire Department expenditures which exceeded the budgeted amounts due to the GEMT expenses that offset the increased revenues. A portion of revenue that is received must be reimbursed to the State. Police and Fire salaries include step increases for employees and promotions that are expected. The Fire collective bargaining agreement was settled and step increases were included. There were decreases in contributions to both the Police and Fire Pension funds. The budget reflects what was levied and the actual amounts recorded reflect when the taxes were received. All other expenditures are lower than budgeted. Staff limited non-essential expenditures and changes in staffing causes expenditures to be reduced.

Police Department expenditures are slightly lower than budgeted due vacancies being filled with new hires that are paid at a lower rate. Public Safety pension contributions were increased per the Pension Funding Policies for the funds approved by the Village Board and the respective pension boards. This fiscal year the funding was based on the recommended contributions provided in the actuarial

ACFR for the Fiscal Year Ended April 30, 2023

valuations prepared by actuarial consultants. Public Works expenditures were slightly lower. This is primarily due to decreases in contractual services. Expected salary increases were included even though the Local 150 collective bargaining agreement is still in negotiations. The contract expired on April 30, 2022.

For accounting purposes only, the Deposit with Intergovernmental Risk Management Association (IRMA), a public entity risk pool, was reclassified on the Governmental Fund Balance Sheet to Deferred Inflow of Resources and is the primary reason for the decrease in the nonspendable fund balance. A prior period adjustment was made to make this adjustment.

General Fund		
Comparison of the Results of Operations and Fund Balance		
Fiscal Years 2023 and 2022		
	2023	2022
Revenues	\$ 20,727,586	\$ 18,987,779
Expenditures	(17,560,309)	(16,886,954)
Other Financing Sources (Uses)	(1,116,210)	-
Results of Operations	2,051,067	2,100,825
Fund Balance - Beginning	10,230,486	10,436,844
Fund Balance - Ending	<u>\$ 12,281,553</u>	<u>\$ 12,537,669</u>
Nonspendable	\$ 2,648,662	\$ 4,913,823
Restricted - Working Cash	535,032	535,032
- Public Safety	119,852	122,166
Assigned for		
-Subsequent Year's Budget	670,755	338,777
Unassigned	<u>8,307,252</u>	<u>6,627,871</u>
Total Fund Balance	12,281,553	12,537,669
Prior Period Adjustment	-	(2,307,183)
Total Fund Balance	<u>\$ 12,281,553</u>	<u>\$ 10,230,486</u>
Amount Restricted for Working Cash as a % of Subsequent Year's Budgeted Expenditures	44.3%	38.7%

Governmental Accounting Standards Board (GASB) Statement No. 54 provides for the classifications of the various components of fund balance and definitions for each. Fund balance is designated as Nonspendable when it is not in cash form and cannot be spent (prepaid items, inventory, advances), Restricted (working cash and police purposes) when spending is restricted by outside parties and Committed when the Village has placed spending restrictions on the monies. The remaining portion of fund balance is either Assigned for a future year's budget when there is a deficit or as Unassigned.

The Village's financial policy requires that the General Fund's unassigned fund balance, plus the amount restricted for working cash be at least 25% of the General Fund total budgeted annual expenditures in the most recently approved annual budget. This reserve is intended to provide financial resources for the Village in the event of an emergency or due to the loss of, or reduction in, a major revenue source and to provide adequate coverage for variations in cash flows due to the timing of receipts and disbursements. The amount available increased to \$8,842,284 in FY 2023 from \$7,162,903

ACFR for the Fiscal Year Ended April 30, 2023

in FY 2022 and continues to exceed the 25.0% required by the policy. This increase is due to reduced spending and revenues exceeding projections and is offset by the non-spendable balances which include the advances made to the Madison Street TIF for property purchases. These advances will be paid back to the Village from Incremental Tax dollars. The increase in Other Financing Sources (Uses) is because the annual transfer from the General Fund to the Capital Equipment Replacement Fund (CERF) that had been suspended in prior years was reinstated. The funds are accumulated for future vehicle and equipment replacements. Healthy reserves allowed for an additional transfer to the CERF from the General Fund to account for the prior years' suspended transfers.

Waterworks and Sewerage Fund

**Revenues, Expenses and Changes in Net Position
Fiscal Year Ended April 30, 2023 and 2022**

	2022		2023
	Actual	Final Budget	Actual
Operating Revenues	\$ 5,437,939	\$ 5,812,581	\$ 5,477,964
Operating Expenses Excluding Depreciatic	(5,099,648)	(4,916,431)	(3,697,298)
Nonoperating Revenues (Expenses)	(272,039)	(1,022,160)	(194,148)
Income (Loss) before Depreciation	66,252	(126,010)	1,586,518
Depreciation	(390,638)	(380,756)	(395,033)
Change in Net Position	\$ (324,386)	\$ (506,766)	\$ 1,191,485

The Waterworks and Sewerage fund experienced a \$1,191,485 increase in Net Position for the Fiscal Year ended April 30, 2023. Revenues were less than budgeted. Water and Sewer Sales were below expectations due to decreases in billed water consumption and weather conditions. Revenues include a 6.0% increase in rates in June 2022 to fund the rate increase from the City of Chicago for water and for operating and capital improvements costs.

Expenses include projected increases in salaries. The Village and the Local 150 collective bargaining unit are still in negotiations. The contract expired on April 30, 2022. The amount paid to the City of Chicago for water reflects a 5.0% increase in the rate and is based on water consumption. The cost of decreased due to water consumption and we saw decreases in water and sewer infrastructure maintenance costs. Capital outlay expenditures decreased with the completion of the Automated Metering Infrastructure project. Expenses also include interest on the IEPA loan for the Northside Stormwater Management Project (NSMP) that was completed in a prior fiscal year.

Annual Comprehensive Financial Report

The Village's ACFR provides a wide view of the Village's financial activities and includes all funds of the Village. The Management's Discussion and Analysis section of the report provides an overview of

ACFR for the Fiscal Year Ended April 30, 2023

the Village's financial activities and status. Additional information is also provided in the Letter of Transmittal located in the ACFR's introductory section. A representative from Sikich, LLP, will present the ACFR and the SAS 114 Letter (Management Letter) at the meeting and will be available to answer any questions. Bound copies of the Annual Comprehensive Financial Report will be distributed following the acceptance of the report. We are requesting a recommendation to accept the report.

Requested Action

Motion to Acceptance of the Village's Annual Comprehensive Financial Report for the Fiscal Year Ended April 30, 2023.

Village of River Forest, Illinois



Annual Comprehensive Financial Report

For the Fiscal Year Ended April 30, 2023



Issued by:

Rosemary McAdams

Finance Director

Keke Boyer

Assistant Finance Director

VILLAGE OF RIVER FOREST, ILLINOIS

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

For the Year Ended
April 30, 2023

Matt Walsh
Village Administrator

Prepared by the Finance Division

Rosemary McAdams
Finance Director

Keke Boyer
Assistant Finance Director

VILLAGE OF RIVER FOREST, ILLINOIS
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INTRODUCTORY SECTION

**Village of River Forest, Illinois
Principal Officials
April 30, 2023**

VILLAGE OFFICIALS



VILLAGE PRESIDENT
Catherine M. Adduci



VILLAGE CLERK
Jonathan Keller

VILLAGE TRUSTEES



Erika Bachner



Kathleen Brennan



Lisa Gillis



Ken Johnson



Robert O'Connell



Respicio Vazquez

VILLAGE ADMINISTRATOR

Matt Walsh

FINANCE DIRECTOR

Rosemary McAdams

POLICE CHIEF

James O'Shea

**PUBLIC WORKS &
DEVELOPMENT SERVICES**

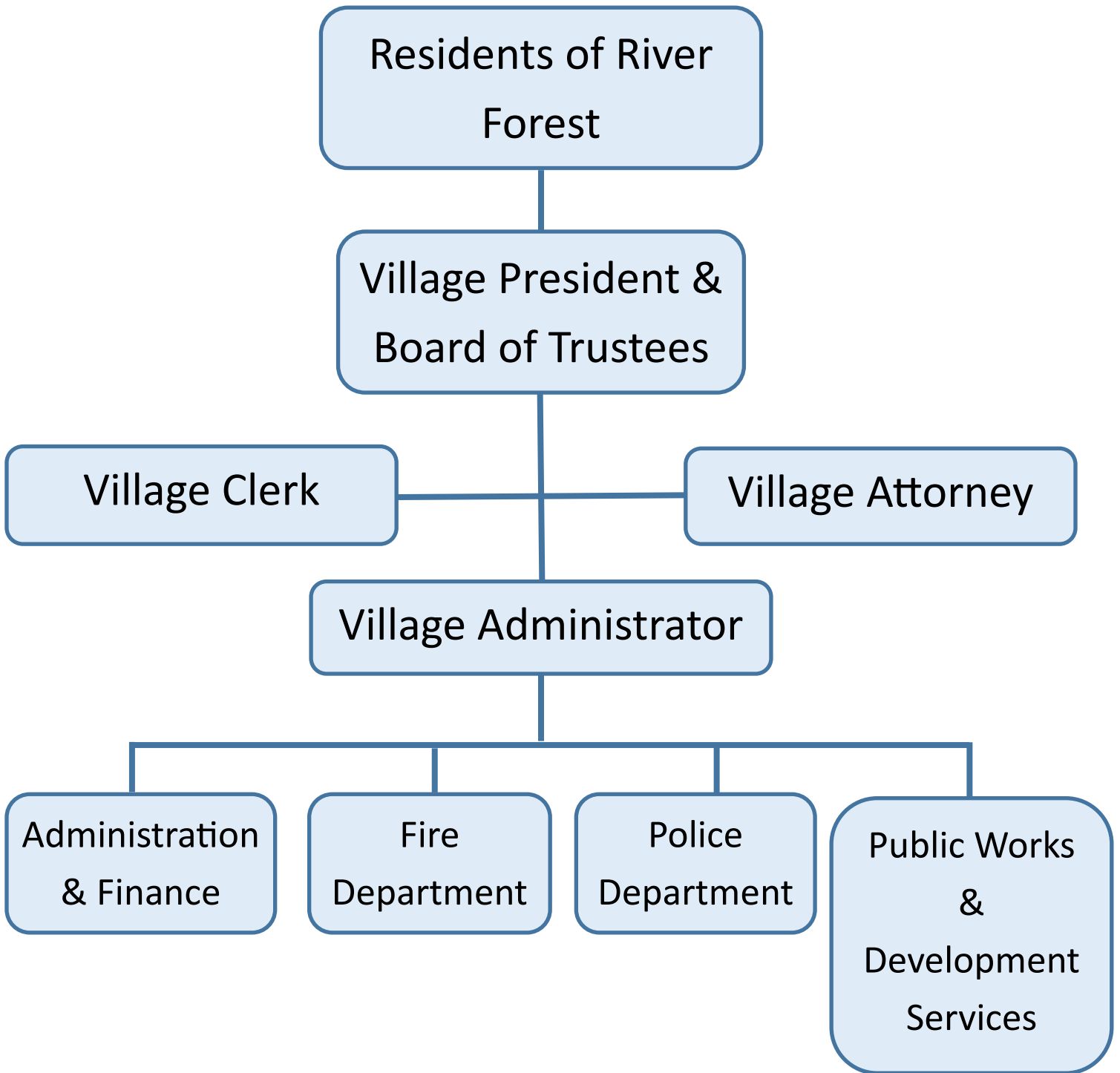
DIRECTOR

Jeffrey Loster

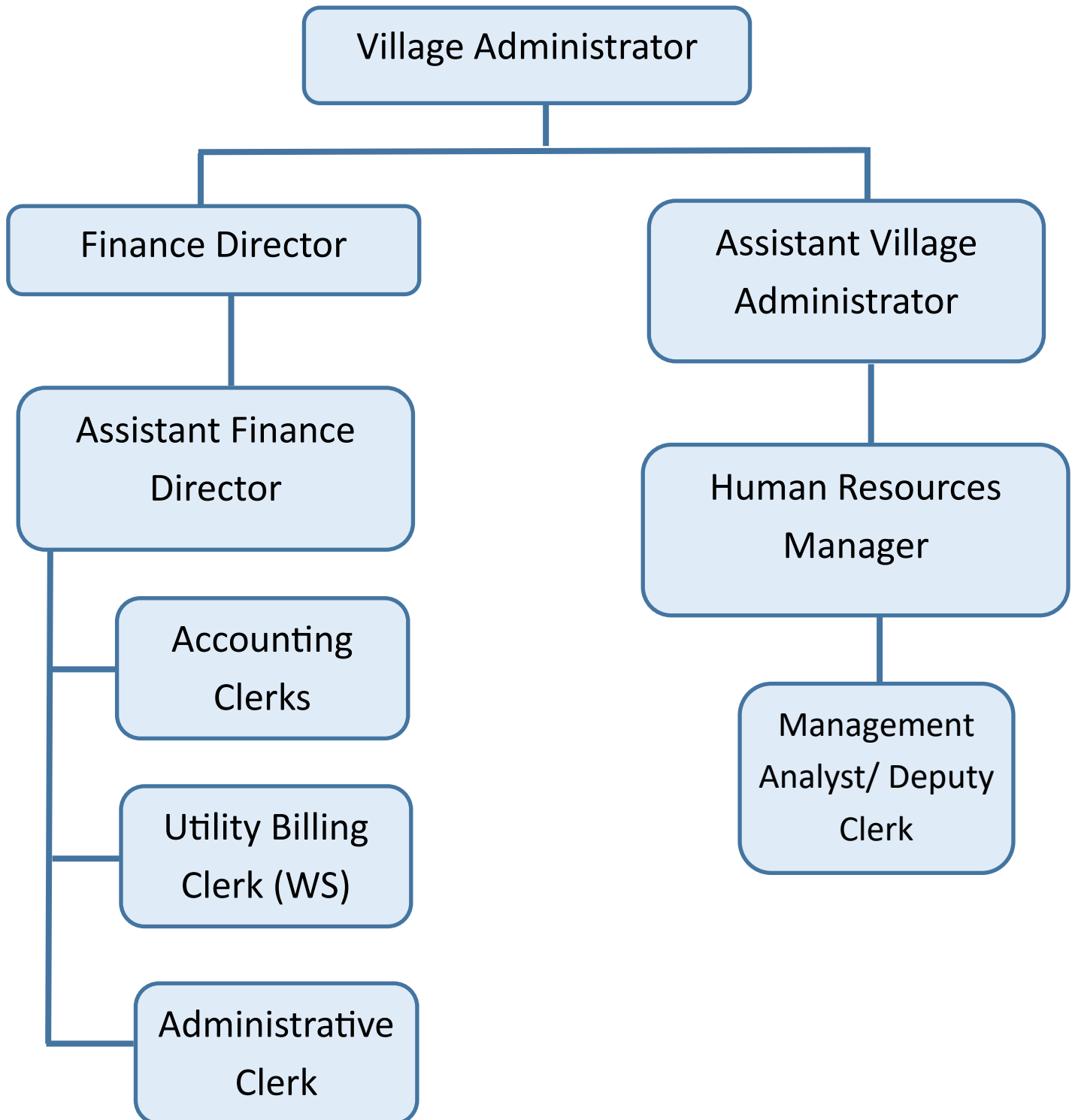
FIRE CHIEF

Thomas Gaertner

Village of River Forest Organizational Chart



Administration Organizational Chart





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

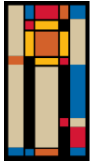
**Village of River Forest
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

April 30, 2022

Christopher P. Morill

Executive Director/CEO



RIVER FOREST

Proud Heritage • Bright Future

October 11, 2023

Honorable Catherine Adduci
Members of the Board of Trustees, and
Citizens of the Village of River Forest, Illinois

Village President
Catherine Adduci

Village Clerk
Jonathan Keller

Village Trustees
Kathleen Brennan
Erika Bachner
Lisa Gillis
Kenneth Johnson
Robert O'Connell
Respicio F. Vazquez

The Annual Comprehensive Financial Report (ACFR) of the Village of River Forest, Illinois, for the fiscal year ended April 30, 2023, is hereby presented. State law requires an annual audit for local governments. The audit must be conducted in accordance with generally accepted auditing standards, include all of the accounts and funds of the Village, and be completed within six months after the close of the fiscal year. The Village is required to issue a report on its financial position and activity presented in conformance with generally accepted accounting principles (GAAP). The ACFR strives to exceed the basic legal requirements of state law and provides additional information to assist readers in understanding the Village's fiscal condition. As the auditor's report explains, the additional information provided in the ACFR was not audited, although it was reviewed by the auditors for information that might conflict with the audited information.

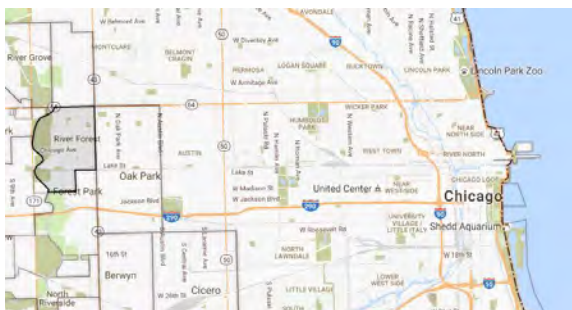
The financial report consists of management's representations concerning the finances of the Village of River Forest. Responsibility for the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the Village. To the best of my knowledge and belief, this report is accurate in all material respects; it fairly represents the Village's financial position and results of operations; and it provides all the disclosures needed to understand the Village's financial activities in Fiscal Year 2023. All disclosures necessary to enable the reader to gain an understanding of the Village's financial activities have been included. To provide a reasonable basis for making these representations, management has established a comprehensive internal control framework that is designed both to protect the Village's assets from loss, theft, or misuse, and to compile sufficient reliable information for the preparation of the financial statements in accordance with GAAP. Because the cost of internal controls should not exceed anticipated benefits, the Village's internal controls have been designed to provide reasonable, rather than absolute assurance that the financial statements will be free from material misstatement.

The Village's financial statements have been audited by **Sikich, LLP**, a firm of licensed independent auditors that were selected by the Village Board of Trustees as the independent auditors for the Village. The goal of the independent audit is to provide reasonable assurance that the financial statements of the Village of River Forest are free from material misstatement. The independent auditor issued an unmodified ("clean") opinion on the Village's financial statements for the year ended April 30, 2023. The independent auditor's report is located in the beginning of the financial section of this report. The Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The letter of transmittal should be read in conjunction with the MD&A.

Profile of the Government

The Village of River Forest was incorporated on October 30, 1880, and is a non home-rule community, as defined by the Illinois Constitution. The Village operates under the Board/Administrator form of government. This form of government combines the leadership and policy-making skills of elected officials with the expertise of a professional administrator. The elected representatives set the policies that establish the Village's purpose, values, mission, and goals. The Village Administrator's role is to implement those policies in an efficient and effective manner.

Located approximately 10 miles west of downtown Chicago, residents have the benefit of the employment and entertainment opportunities offered by the City of Chicago combined with the advantages of a quiet residential community. The Village of River Forest has a land area of 2.5 square miles with approximately 31.6 miles of streets. The Des Plaines River borders the western edge of the Village and a commuter train station provides convenient access to the City of Chicago. The population of the Village, per the 2020 census, is 11,717. River Forest has diverse residential architecture that is quite unique and



distinctive for communities within the Chicago metropolitan region. It has a variety of businesses including medical care facilities, dining and retail establishments. In addition, two universities are located in River Forest: Dominican and Concordia. The Village provides a full range of services to its citizens, businesses, and visitors. These services include police and fire protection, ambulance service, water and sewer utilities, building planning and zoning, construction and maintenance of streets and other infrastructure, and general administrative services.

The annual budget serves as the foundation for the Village's financial planning and control. A strategic planning session with the Village Board begins the budget process, at which time the Board sets the long- and short-term goals for the Village. Departments prepare their budgets based on these goals and submit their budget requests for the upcoming fiscal year to the Budget Team that consists of the Village Administrator, Assistant to the Village Administrator and Finance Director. The Budget Team reviews these budget requests with departmental staff and develops a proposed budget to achieve the established goals within anticipated revenues. The Village Administrator's proposed budget is then presented to the Village Board. The Village Board is required to hold a public hearing on the proposed budget, and a final budget must be adopted by the Village Board by April 30th of each fiscal year.

The legal level of budgetary control is at the fund level. The Village Administrator is authorized to make budget transfers within any fund. Additions and transfers between funds require Village Board approval. Original and final amended budget-to-actual comparisons are provided for each individual governmental fund for which an annual budget has been adopted. The General Fund comparison is included in the required supplementary information section. Other governmental fund comparisons are presented in the Combining, Individual Fund, and Capital Asset Financial Statements and Schedules subsection of this report.

There were 81 full-time equivalent positions in the Fiscal Year 2023 annual budget. There are four different labor contracts that represent sworn police officers, firefighters, fire lieutenants, and public works employees.

Local Economy

Over 200 businesses are licensed in the Village of River Forest. The commercial core is the River Forest Town Center that was developed using Tax Increment Financing District (TIF) revenues. This development includes restaurants, a grocery store and other retail stores. Lake Street is a major thoroughfare that runs through the center of the Village. The Village along with developers have made some important improvements to the property at the corner of Lake Street and Lathrop Avenue in preparation for redevelopment. The original planned development that was approved in FY 2022 has been postponed and the Village is working to ensure that the property is primed and marketable for future development at this important commercial site in River Forest.

The Village has additional retail development along the North Avenue, Madison Street and Harlem Avenue corridors. The Village established a TIF district on Madison Street during Fiscal Year 2017. The Madison Street TIF began receiving incremental property tax revenues in Fiscal Year 2019. Since the TIF was established, The Village has purchased three pieces of property. The planned demolition of these properties located on the 7600 block of Madison and the adjacent homes on Ashland Avenue and Lathrop Avenue will take place in the summer of 2023. The Village received grant funding for this demolition project. The Village and its Economic Development Commission have been working on redevelopment possibilities for this space within the Madison Street TIF District. The North Avenue TIF was established in August of 2018 and began receiving incremental property tax revenues during Fiscal Year 2022.

Economic development is a priority for the Village. The Village has an Economic Development Commission that consists of seven members who (1) advise the Village Board on the economic and community impact of potential developments, (2) identify and assess underutilized properties to develop strategies for their highest and best use, (3) encourage and support development within the Village in conjunction with existing corridor plans, land uses and the Village's development goals, (4) investigate and recommend incentives to facilitate economic growth, (5) maintain relationships with existing businesses and make recommendations to retain, enhance and market, (6) receive direction from the Board of Trustees and provide feedback and recommendations and (7) coordinate economic development outreach to surrounding units of local government. The Village also utilizes an economic development consultant to assist with economic development efforts. The Village has a strong commercial presence at River Forest Town Center as well as strong grocery shopping options from stores such as Whole Foods, Jewel and Fresh Thyme Farmers Market. The Village continues to look at efforts at Lake and Park for an infill development to complement the Lake Street corridor. In Fiscal Year 2020, the Village purchased the parking lot at 418 Franklin Avenue for use in future development in this corridor. All of these efforts have positive effects on our ability to help strengthen the overall property value in River Forest and add new value to stabilize the property tax base.

Real estate activity in the Village has flourished in recent years. Building permit applications for property improvements and new construction of homes also continue to be submitted for approval from the Village. In fiscal year 2023 we continued to see more sales of property and increases in property values.

The Village’s equalized assessed valuation (EAV) for 2022 levy year is \$578.9 million. The EAV decreased \$15.4 million, or about 2.6%, from \$594.3 million in the 2021 levy year to \$578.9 million in the 2022 levy year. Cook County is divided into three regions for assessment purposes and each of these regions is reassessed every three years (“triennials”). The Village is part of the southern and western suburbs which were reassessed for tax year 2023. Property values increased with the reassessment in 2023. The River Forest Township Assessor reported that between the 2020 and 2023 reassessments, the median change in assessed value was 32%. Increased property values, however, do not necessarily result in an increase in property tax revenues. Only new property or an increase in the Consumer Price Index results in higher revenues. New property includes taxable commercial and residential improvements during the year and property value associated with home improvement exemptions that expired during the three years prior to the reassessment year. The Village collected \$113,279 from its .1% residential real estate transfer tax from property sales during the year.

Property values remained stable in 2022. In non-reassessment years generally the only changes to the Equalized Assessed Value are due to new property, assessment appeals by residential and commercial property taxpayers, and changes to the equalization factor calculated by the State. The statewide equalization factor went down which affected the EAV of the Village.

Equalized Assessed Value

Year	Equalized Assessed Value	Increase (Decrease)	% Increase (Decrease)
2022	\$ 578,913,484	\$ (15,406,055)	-2.59%
2021	\$ 594,319,539	\$ (46,064,145)	-7.19%
2020	640,383,684	83,286,368	14.95%
2019	557,097,316	(7,895,363)	-1.40%
2018	564,992,679	79,408,169	16.35%

Commercial, institutional and residential building activity during the fiscal year saw reductions from the prior year due to the permit fees associated with the Lake and Lathrop mixed use project that were received in the prior year. In Fiscal Year 2023, 385 building permits were issued with a value totaling \$14,659,962 for residential, institutional and commercial property improvements and new residential and industrial development.

The median family income within the Village is \$191,293, which is significantly higher than the State as a whole. The median family income for the State based on the U.S. Census Bureau 2020 survey was \$83,279.

Long-Term Financial Planning

As part of the budget process, the Village Board meets to develop long-term goals for the Village. Three-year financial plans are prepared for the General, Capital Improvement and Waterworks and Sewerage Funds based on these goals, financial policies, the Capital Improvement Program, and future revenues and expenditures assumptions.

The Village prepares a five-year Capital Improvement Program (CIP) each year at the beginning of the budget process. The CIP is a multi-year planning instrument used to identify needed capital projects for improvements to Village buildings, equipment and infrastructure and capital equipment purchases, and to coordinate the financing and timing of these improvements. The program includes vehicles and equipment, building and other improvements, street, curb, sidewalk and alley construction and rehabilitation and the replacement of water and sewer infrastructure. Each year buildings have been evaluated and any recommended building improvements were included in the FY 2023 Capital Improvement Program. Each year the CIP is updated to incorporate new capital projects, changing goals and priorities, and additional funding sources.

The Village has a Capital Equipment Replacement Fund (CERF) to accumulate resources for vehicle and equipment replacement and some building improvements. Monies are set aside annually via transfers from the General and Waterworks and Sewerage Funds to finance the replacements. The amount of the annual transfer is determined based on the expected replacement cost divided by expected life of the vehicle or equipment. The CERF Fund is fully funded assuming future annual contributions from the General and Waterworks and Sewerage Funds.

The automated traffic signal enforcement fines are deposited into the Capital Improvement Fund, which is used for building and infrastructure improvements including alley, parking lot, building, information technology and other miscellaneous improvements. In Fiscal Year 2021 the Village entered into a contract with a new vendor. The setup and installation took longer than expected and these traffic devices were not brought back into service until this current fiscal year. Revenues began being collected and transferred to the Village in August 2022. A portion of revenues received from ambulance fees will be allocated to the Capital Improvement Fund beginning in FY 2024.

The Motor Fuel Tax Fund is used for street improvements and is primarily funded with State Motor Fuel Tax Allotments. Street improvements are also periodically funded with General Obligation Debt.

Relevant Financial Policies

The Village's financial policies are intended to solidify the Village's long-term financial strategies and to provide guidance to management in preparing the budget and handling the Village's fiscal affairs. The financial policies address financial planning, revenues, expenditures, fund balance, reserves, capital improvements and accounting and financial reporting. The Village expanded their existing financial policies a couple of years ago to include an updated fund balance policy. The Village also has separately issued Investment, Purchasing, Travel, Capital Assets, Pension Funding and Grant Administration Policies.

The Village has Pension Funding Policies in place for the Police and Firefighters' Pension Funds. These comprehensive funding policies stipulate the actuarial assumptions to be used in determining the Village's contribution to the funds each year. These funding policies have periodically been reviewed for both funds to evaluate the pension funding progress and to determine if adjustments are needed. The Pension Funding Policies for both funds remain the same and include a 7% interest rate assumption. In the previous policy the Police Pension Fund used a 6.75% interest rate assumption. The Fire Pension Board also approved the Policy. The Police Board intends to continue to use a 6.75% interest rate assumption in its Property Tax Levy recommendation to the Village Board. The expectation is to see some stabilization of pension funding based on the consolidation of investment assets of public safety pension funds Public Act 101-0601 which has been implemented for both pension funds. The current policies were used in the May 1, 2023, actuarial reports that determine the pension contribution included in the 2023 Property Tax Levy that will be presented for approval in December of 2023.

According to the Village's Fund Balance Reserve Policy, the General Fund unassigned fund balance, plus the amount restricted for working cash, should be maintained at a minimum of 25% of the General Fund total budgeted annual expenditures in the most recently approved annual budget. At April 30, 2023, this portion of fund balance is \$8,842,284 or 44.3% of Fiscal Year 2024 budgeted expenditures. This minimum fund balance policy is intended to provide financing for unanticipated expenditures and to prevent cash flow shortages.

General Fund

Fiscal Year	Unassigned Fund Balance plus Restricted for Working Cash	Percentage of Susequent Year's Budgeted
2023	\$8,842,284	44.3%
2022	\$7,495,570	40.5%
2019	\$5,523,073	33.3%
2018	\$5,219,038	31.1%
2017	\$5,562,611	33.6%
2016	\$5,900,900	37.2%
2017	\$7,466,557	47.2%
2016	\$6,933,290	44.9%
2015	\$6,628,343	44.5%

The increase in the Village's Unassigned Fund Balance was due to actual revenues exceeding expenditures during the year. Also contributing to this increase was the receipt of the second tranche payment from the American Rescue Plan Act of 2021 (ARPA). Expenditures being lower also resulted in an overall increase.

Major Initiatives

It has now been three full years since the onset of the COVID-19 pandemic. In addition to the residual impacts of the pandemic, high inflation, supply chain issues and geopolitical conflicts continue to inject uncertainty into the economy. Under the leadership of the Village Board of Trustees and the Village's management team, the staff has worked hard to seek ways to enhance revenues, reduce costs, and improve efficiencies in order to reduce the financial burden on the community.

Economic development continued to be an important focus for the organization in an effort to continue to improve property values as well as stabilize our property taxes. There were several instances to highlight. Several areas within the Village have an opportunity for redevelopment. Specifically, at the corner of Lake Street and Lathrop Ave, Lake Street and Park Avenue and a portion of the 7600 block of Madison Street. The original planned development for Lake and Lathrop, that was approved in FY 2022, has been postponed and the Village is working to ensure that the property is primed and marketable for future development at this important commercial site in River Forest.

The Village and its Economic Development Commission have been working on redevelopment possibilities for the Madison Street TIF District. The Village continues to have a strong commercial presence at River Forest Town Center as well as strong grocery shopping options from stores such as Whole Foods, Jewel and Fresh Thyme Farmers Market. All of these efforts have positive effects on the Village's ability to help strengthen the overall property value in River Forest and add new value to stabilize the property tax base. Finally, the Village continues to look at efforts at Lake and Park for an infill development to complement the Lake Street corridor.

Liability risk is managed by maintaining sufficient insurance and also through routine monitoring of potential loss situations. A safety committee, comprised of employee representatives from each Village department, meets regularly to review accident and injury reports involving employees. The safety committee makes recommendations and suggestions to improve and promote workplace safety. The Village also participates in a risk management program that is administered by the Intergovernmental Risk Management Agency (IRMA). IRMA is a consortium of 72 local municipalities and special service districts in northeastern Illinois that work together to manage risk and fund their property, casualty, and workers' compensation claims.

The Village issued \$550,000 in General Obligation Limited Tax Bonds, Series 2022 in Fiscal Year 2022. The bonds are payable from a property tax levy using the Village's available debt service extension base as defined in the Property Tax Extension Limitation Law. The proceeds have been deposited in the Infrastructure Improvement Bond Fund and have been used to fund street improvements. The Village also issued \$5,240,000 in General Obligation Debt Certificates, Series 2022 which are going to be used for various capital projects. The Village intends to use alternative revenue sources to pay the debt service on the 2022 General Obligation Debt Certificates. The Village maintained an Aa2 rating from Moody's Investors Service due to the Village's very strong financial performance, good financial management and policies, budgetary flexibility, strong reserves, and low debt burden. The rating also reflects the Village's accessibility to and participation in the deep and diverse Chicago metropolitan area and its very strong local economy.

Awards and Acknowledgments

The Government Finance Officers Association of the United States and Canada (GFOA) has established a Certificate of Achievement for Excellence in Financial Reporting Program for state and local governments. The GFOA's Certificate of Achievement is the highest form of recognition for excellence in government financial reporting. In order to be awarded a Certificate of Achievement, the Village of River Forest must go beyond the minimum requirements of generally accepted accounting principles and prepare an annual comprehensive financial report (ACFR) that evidences the spirit of transparency and full disclosure.

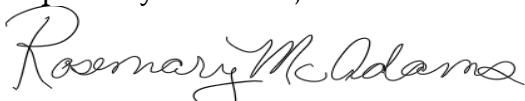
The Village earned the GFOA's Certificate for the ACFR provided for the fiscal year ended April 30, 2022, for the fifteenth consecutive year. It was determined that the ACFR for that year sufficiently applied the appropriate generally accepted accounting principles, met applicable legal requirements, and also satisfied the reporting requirements of the GFOA's certificate program. A copy of the Certificate of Achievement for the fiscal year ended April 30, 2022, is provided on page xi. A Certificate of Achievement is valid for only one year. I believe this ACFR, for the fiscal year ended April 30, 2023, meets the GFOA's Certificate of Achievement program requirements, and it will be submitted to the GFOA to determine its eligibility for the Certificate of Achievement.

The Village also received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the Year ended April 30, 2023. To qualify for the award, the Village's budget document had to be judged proficient as a policy document, a financial plan, an operations guide, and a communications device.

This ACFR is the result of a well-functioning team that admirably weathered fiscal challenges and staffing changes. All Village management and department staff were responsible for successfully maintaining good accounting records, which are essential to the preparation of the Annual Comprehensive Financial Report (ACFR). The Village President and Board of Trustees were diligent in reviewing the periodic financial reports, evaluating the Village's fiscal condition, and making leadership decisions to ensure that the Village maintains its sound fiscal bearing.

The preparation of this ACFR on a timely basis was made possible by the efficient and dedicated service of the entire Administration Department. I express my sincere appreciation to each member of the Department for their contributions. I would especially like to thank Matt Walsh, the Village Administrator, for his leadership and guidance, Keke Boyer, Assistant Finance Director, for her dedication, cooperation, and hard work during the audit, and finance clerks Kathy Kasprzyk, Yanin Cano, and Adriana Holguin for their dependability, accuracy and thoroughness in processing transactions. It is the careful and conscientious attention on all levels of Village management and operational staff that has made the commendable preparation of this ACFR possible.

Respectfully submitted,



Rosemary McAdams
Finance Director

FINANCIAL SECTION

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

INDEPENDENT AUDITOR'S REPORT

The Honorable Village President
Members of the Board of Trustees
Village of River Forest, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of River Forest, Illinois (the Village) as of and for the year ended April 30, 2023, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of River Forest, Illinois as of April 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

The Village adopted new accounting guidance, GASB Statement No. 87, *Leases*, during the year ended April 30, 2023. The implementation of this guidance resulted in changes to the assets, deferred inflows of resources, and notes to the financial statements (see notes 5 and 12 for additional information). Our opinion is not modified with respect to this matter.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under these standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually, or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The combining and individual fund financial statements and schedules and supplementary information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules and supplementary information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

The combining and individual fund financial statements and schedules and supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the Village's basic financial statements for the year ended April 30, 2022, which are not presented with the accompanying financial statements. In our report dated November 28, 2022, we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining

fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements as a whole. The 2022 comparative information included on certain combining and individual fund statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information included on certain combining and individual fund statements and schedules are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Governmental Auditing Standards*, we have also issued our report dated October 11, 2023 on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

Sikich LLP

Naperville, Illinois
October 11, 2023

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable Village President
Members of the Board of Trustees
Village of River Forest, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of River Forest, Illinois (the Village), as of and for the year ended April 30, 2023, and the related notes to financial statements, which collectively comprise the Village's basic financial statements and have issued our report thereon dated October 11, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sikich LLP

Naperville, Illinois
October 11, 2023

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

VILLAGE OF RIVER FOREST, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
APRIL 30, 2023

The Village of River Forest (the Village) Management's Discussion and Analysis (MD&A) is designed to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the Village's financial activity, (3) identify changes in the Village's financial position (its ability to address challenges in the subsequent years), (4) identify any material deviations from the financial plan (the approved budget), and (5) identify individual fund issues or concerns.

The MD&A focuses on the current year's activities, resulting changes, and currently known facts and should be read in conjunction with additional information that we have furnished in the Letter of Transmittal, which can be found on pages i-viii of this report.

FINANCIAL HIGHLIGHTS

- ➔ The assets and deferred outflows of the Village exceeded its liabilities and deferred inflows at April 30, 2023 by \$12,276,906.
- ➔ The Village's total net position increased by \$4,207,864 during the fiscal year to \$12,276,906 from the prior year's net position of \$8,069,042. Governmental activities net position increased by \$3,016,379 and business-type activities net position increased by \$1,191,485.
- ➔ Deferred outflows of resources increased \$3,186,272 to \$8,217,456 and deferred inflows of resources decreased \$1,768,912 to \$9,291,278.
- ➔ The Village's combined governmental funds ending fund balance increased by \$954,102 to \$21,256,869 from the prior year's restated fund balance of \$20,302,767.
- ➔ At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$8,307,252, an increase of \$1,679,381. The nonspendable fund balance in the fund decreased by \$2,265,161 to \$2,648,662 due to the prior year's restatement.
- ➔ Net capital assets of governmental activities increased by \$2,193,637 and business-type activities decreased by \$395,033 in the current fiscal year due to the acquisition of vehicles, equipment and buildings and infrastructure improvements reduced by depreciation expense and the disposal of capital assets.
- ➔ The Village's long-term liabilities increased by \$2,806,551 to \$63,233,618. Long-term liabilities include \$40,547,100 in Net Pension Liabilities, which increased \$5,617,608 from the prior fiscal year. The total OPEB liability of \$5,983,157 is also included in long-term liabilities. Other long-term liabilities were reduced due to bond and loan principal payments during the fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Village of River Forest's basic financial statements. The Village's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial

statements. The Governmental Accounting Standards Board (GASB) reporting model stipulates that the government financial activities are presented in two ways: as government-wide accrual-based statements, and as modified-accrual fund statements. This overview provides an explanation of the differences between these statements. Basically, the government-wide statements provide information on the financial condition of the Village as a whole, while the fund statements provide information on the availability and use of resources that are segregated for specific purposes. The Annual Comprehensive Financial Report (ACFR) also includes other elements that are essential to understanding the statements. These include the Required Supplementary Information, and the Combining, Individual Fund, and Capital Asset Financial Statements and Schedules and Other Supplementary Information.

Government-wide Financial Statements

The Government-wide Financial Statements are designed to provide readers with a broad overview of the Village's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the Village's assets and liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. The focus of the Statement of Net Position (the "Unrestricted Net Position") is designed to be similar to bottom line results for the Village and its governmental and business-type activities. This statement combines and consolidates governmental funds' current financial resources (short-term spendable resources) with capital assets and long-term obligations using the accrual basis of accounting. Over time, increases or decreases in net position may serve as a useful indicator of whether or not the financial position of the Village is improving or deteriorating.

The Statement of Activities presents information showing how the Village's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the Village that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities reflect the Village's basic services, including general government, development, public safety (police and fire), public works, highways and streets, and sanitation. Property taxes, non-home rule sales taxes, shared state sales taxes, local utility taxes, shared state income taxes, and intergovernmental taxes finance the majority of these activities. The business-type activities reflect private sector-type operations (Waterworks and Sewerage Fund), where the fee for service typically covers all or most of the cost of operation, including depreciation.

The government-wide financial statements can be found on pages 7-10 of the report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Fund

financial statements provide more complete and detailed information about the Village's major functions and activities. All of the funds of the Village can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions as reported as governmental activities in the government-wide financial statements. Unlike the government-wide financial statements, however, governmental fund statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Depreciation is not included in the governmental fund statements because depreciation does not represent the use of current financial resources. Similarly, long-term debt is not shown on the balance sheet because it does not relate to the use of current financial resources. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Village's near-term financing decisions. Both the Governmental Funds Balance Sheet and the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Village maintains eight individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General, Capital Equipment Replacement, Capital Improvement and Madison Street TIF Funds, which are considered major funds. There are four nonmajor governmental funds: the Motor Fuel Tax (MFT), Debt Service, North Avenue TIF and the Infrastructure Improvement Bond Funds. Data from the nonmajor governmental funds are combined into a single, aggregated presentation. More detailed information on each individual fund is presented in the section entitled: Combining and Individual Fund Financial Statements and Schedules, starting on page 92. The Village adopts an annual budget for each governmental fund. A budgetary comparison statement has been provided for each fund to demonstrate compliance with this budget. The governmental fund financial statements can be found on pages 11-15, in the Basic Financial Statements section of this report.

Proprietary Funds

Proprietary funds are presented in the same manner in both the fund statements and government-wide statements, with depreciation as an expense and long-term debt included in the calculation of net position. The fund statements provided in this report provide additional detail. The Village maintains one proprietary fund, an enterprise fund called the Waterworks and Sewerage Fund. The statements for this fund can be found on pages 16-20 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Activities from fiduciary funds are not included in the Village's government-wide financial statements because the resources of these funds are not available to support the Village's own programs.

The accounting used for fiduciary funds is much like that used for proprietary funds. The Village has two fiduciary funds: the Police Pension Fund and the Firefighters' Pension Fund, each of which are managed by separate boards. The combining fund statements, the Statement of Fiduciary Net Position – Pension Trust Funds and the Statement of Changes in Fiduciary Net Position – Pension Trust Funds can be found on pages 21 and 22 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Financial Statements can be found on pages 23-74 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information including the major General Fund budgetary schedule and data concerning the Village's progress in funding its obligation to provide pension and other postemployment benefits to its employees. Required supplementary information can be found on pages 75-91 of this report.

Combining and Individual Fund Financial Statements and Schedules can be found on 92-115 of this report. The Supplementary Information Schedules, on 116-118, include detailed long-term debt payment information. The Statistical Section, on pages 119-147, includes information on government-wide revenues and expenditures, property taxes, and additional information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following analysis provides an overview of the Village's financial activity, discusses the Village's current financial position and its ability to address future challenges, identifies specific concerns to individual funds, and explains material deviations from the Village's original budget.

Statement of Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The Village's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$12,276,906 as of April 30, 2023. The largest portion of the Village's net position reflects its net investment in capital assets of \$30,876,671, including land, buildings, infrastructure, vehicles and equipment, less any related outstanding debt used to acquire or construct those assets. The Village uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted net position of \$3,952,067 represents resources that are subject to external restrictions on how they may be used. The Village has an overall unrestricted net deficit of (\$22,551,832) due to the implementation of GASB 68 in fiscal year 2016 which required the Net Pension Liability and associated Deferred Inflows and Outflows for Police, Firefighter and Illinois Municipal Retirement Fund (IMRF) Regular and Sheriff's Law Enforcement Personnel (SLEP) pension plans to be recorded on the Statement. The deficit increased further with the implementation of GASB 75 in fiscal year 2019 which required the Total OPEB Liability and associated Deferred Inflows and Outflows also be recorded on

VILLAGE OF RIVER FOREST ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

the Statement. The Village's combined net position increased by \$4,207,864 during the fiscal year to \$12,276,906 from the prior year's net position of \$8,069,042. Governmental activities net position increased by \$3,016,379 and business-type activities net position increased by \$1,191,485. The following table reflects the condensed Statement of Net Position:

Village of River Forest, Illinois
Statement of Net Position
April 30, 2023 and April 30, 2022

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Assets						
Current and Other Assets	\$ 30,397,787	\$ 29,753,973	\$ 4,580,126	\$ 4,378,637	\$ 34,977,913	\$ 34,132,610
Capital Assets	23,048,082	20,854,445	21,411,228	21,806,261	44,459,310	42,660,706
Total Assets	53,445,869	50,608,418	25,991,354	26,184,898	79,437,223	76,793,316
Total Deferred Outflows of Resources	7,912,485	4,970,172	304,971	61,012	8,217,456	5,031,184
Liabilities						
Current	2,428,507	1,709,462	424,370	558,739	2,852,877	2,268,201
Long-Term Liabilities	51,140,901	47,800,228	12,092,717	12,626,839	63,233,618	60,427,067
Total Liabilities	53,569,408	49,509,690	12,517,087	13,185,578	66,086,495	62,695,268
Total Deferred Inflows of Resources	9,280,283	10,576,616	10,995	483,574	9,291,278	11,060,190
Net Position						
Net Investment in Capital Assets	19,779,399	19,642,706	11,097,272	9,514,320	30,876,671	29,157,026
Restricted	3,952,067	3,406,881	-	-	3,952,067	3,406,881
Unrestricted (Deficit)	(25,222,803)	(27,557,303)	2,670,971	3,062,438	(22,551,832)	(24,494,865)
Total Net Position	\$ (1,491,337)	\$ (4,507,716)	\$ 13,768,243	\$ 12,576,758	\$ 12,276,906	\$ 8,069,042

The net position of the Village's governmental activities was (\$1,491,337). The Village's unrestricted net position from governmental activities was (\$25,222,803), an increase of \$2,334,500. The net increase is mainly due to changes in the net pension liability and associated deferred inflows offset by the deferred outflows which are recorded in accordance with GASB 68 and the recognition of the total OPEB liability recorded in accordance with GASB 75. With both GASB 68 and GASB 75, the Net Pension Liability and the Total OPEB liability and associated Deferred Inflows and Outflows are recorded in the Statement of Net Position. The Net Pension Liability is the actuarially determined Total Pension Liability less the Plan Fiduciary Net Position of each plan. The OPEB liability was measured as of April 30, 2023, as determined by an actuarial valuation. The net increase in unrestricted net position associated with pensions totaled \$3,814 for the fiscal year. The total Net Pension Liability increased but the impact on the unrestricted net position was also affected by the change in the Deferred Inflows and Deferred Outflows associated with the Pensions. The Net Pension Liability and Deferred Inflows and outflows are affected by demographic changes including new hires, retirements, and promotions, variances from expected salary increases, asset returns, and contributions and assumption changes.

The Net Pension Liability is the unfunded pension liability that is calculated by an actuary and includes the Village's Net Pension Liability for Police, Firefighters and IMRF and SLEP plans, less each plan's Fiduciary Net Position or the amount available to fund the liability. Deferred inflows and outflows of resources are also recorded because some of the changes to the Total Pension Liability are recognized over time rather than in the current year. Deferred inflows are increases to net position that will be recognized in future years. Deferred outflows will decrease net position in future years. The Deferred Outflows, Deferred Inflows and Net Pension Liabilities associated with the Village's pension plans included in the Village's Statement of Net Position in Fiscal Year 2023 and 2022 are as follows:

**Impact of the Pension Liabilities on Net Position
April 30, 2023 and April 30, 2022**

	Governmental Activities			Business-Type Activities		
	2023	2022	Inc (Dec)	2023	2022	Inc (Dec)
Deferred Outflows of Resources						
Illinois Municipal Retirement Fund	\$ 1,031,609	\$ 70,982	\$ 960,627	\$ 294,531	\$ 28,182	\$ 266,349
Police Pension Fund	2,663,108	2,542,258	120,850	-	-	-
Firefighters' Pension Fund	2,004,941	1,244,405	760,536	-	-	-
Total Deferred Outflows of Resources	\$ 5,699,658	\$ 3,857,645	\$ 1,842,013	\$ 294,531	\$ 28,182	\$ 266,349
Net Pension Liability (asset)						
Illinois Municipal Retirement Fund	\$ 1,065,153	\$ (1,648,952)	\$ 2,714,105	\$ 296,813	\$ (482,081)	\$ 778,894
Police Pension Fund	21,320,240	20,494,774	825,466	-	-	-
Firefighters' Pension Fund	17,864,894	16,565,751	1,299,143	-	-	-
Total Net Pension Liability	\$ 40,250,287	\$ 35,411,573	\$ 4,838,714	\$ 296,813	\$ (482,081)	\$ 778,894
Deferred Inflows of Resources						
Illinois Municipal Retirement Fund	\$ 10,877	\$ 1,595,383	\$ (1,584,506)	\$ 3,091	\$ 466,261	\$ (463,170)
Police Pension Fund	1,525,241	2,519,352	(994,111)	-	-	-
Firefighters' Pension Fund	1,160,597	1,582,495	(421,898)	-	-	-
Total Deferred Inflows of Resources	\$ 2,696,715	\$ 5,697,230	\$ (3,000,515)	\$ 3,091	\$ 466,261	\$ (463,170)
Impact on Unrestricted Net Position (Deficit)	\$ (37,247,344)	\$ (37,251,158)	\$ 3,814	\$ (5,373)	\$ 44,002	\$ (49,375)

Contributions to the Police and Firefighters Pension Plans were based on the actuarial valuations provided by actuarial consultants. In fiscal Year 2023, per the policy, contribution amounts recommended by the actuarial valuations were levied.

The increase in the Unrestricted Net Position of governmental activities is due to the change in the net pension liabilities and related deferred inflows and outflows of \$3,814 and the OPEB liability net increase of \$425,815 for fiscal year 2023. The Restricted Net Position in the governmental activities increased \$781,064 due to the timing of road construction projects and economic development. There was a decrease in the Net Investment in Capital Assets of \$99,185 due to the vehicle, equipment and land purchases and capital improvements during the fiscal year, less depreciation, disposals and capital related debt payments.

The Net Position of business-type activities was \$13,768,243, an increase of \$1,191,485 from FY 2022. Operating revenues exceeded expenses including depreciation by \$1,385,633. Water and sewer revenues were higher due to an increase in billed water consumption as a result of rate increases and varying weather conditions. Rates were increased 6.0 % in June 2022 to fund the rate increase from the City of Chicago for water and to cover operating and capital improvement costs that are part of the Capital Improvement Plan. The overall net position increased due to revenues from increased water and sewer rates less operating costs. Some of the capital projects are for future years.

The Net Investment in Capital Assets increased \$1,582,952. The debt associated with the Automated Metering Infrastructure Project had reduced this amount last year, but it has been determined this should not reduce the balance. It also increased due to current year debt payments and capital purchases funded with reserves, less current year disposals and depreciation. The unrestricted net position decreased by \$391,467. The unrestricted net position may be used to fund infrastructure improvements and operating costs in the future. This year there is a liability associated with the IMRF pension recorded. The change increased the liability by \$778,894 from Fiscal Year 2022 and the liabilities associated with the total OPEB liability decreased by \$140,292.

VILLAGE OF RIVER FOREST ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Village of River Forest, Illinois
Changes in Net Position
For the Fiscal Years Ended April 30, 2023 and April 30, 2022

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues						
Program Revenues						
Charges for Services	\$ 5,060,062	\$ 3,927,234	\$ 5,477,964	\$ 5,437,939	\$ 10,538,026	\$ 9,365,173
Operating Grants	510,076	486,047	-	-	510,076	486,047
Capital Grants	122,713	245,426	-	-	122,713	245,426
General Revenues						
Property Taxes	7,993,275	8,949,695	-	-	7,993,275	8,949,695
Other Taxes	2,875,472	2,903,129	-	-	2,875,472	2,903,129
Intergovernmental	5,392,888	4,636,893	-	-	5,392,888	4,636,893
Other Revenue	652,599	140,756	57,073	(3,421)	709,672	137,335
Total Revenues	22,607,085	21,289,180	5,535,037	5,434,518	28,142,122	26,723,698
Expenses						
General Government	2,737,898	1,723,001	-	-	2,737,898	1,723,001
Development	647,236	598,911	-	-	647,236	598,911
Public Safety	12,435,723	10,271,152	-	-	12,435,723	10,271,152
Public Works	1,555,032	1,997,313	-	-	1,555,032	1,997,313
Highways and Streets	938,008	648,010	-	-	938,008	648,010
Sanitation	1,221,340	1,231,220	-	-	1,221,340	1,231,220
Interest	55,469	112,638	-	-	55,469	112,638
Water and Sewer	-	-	4,343,552	5,758,904	4,343,552	5,758,904
Total Expenses	19,590,706	16,582,245	4,343,552	5,758,904	23,934,258	22,341,149
Increase (Decrease) in Net Position	3,016,379	4,706,935	1,191,485	(324,386)	4,207,864	4,382,549
Net Position (Deficit), May 1	(4,507,716)	(8,311,708)	12,576,758	12,901,144	8,069,042	4,589,436
Restatement	-	(902,943)	-	-	-	(902,943)
Net Position (Deficit) , April 30	\$ (1,491,337)	\$ (4,507,716)	\$ 13,768,243	\$ 12,576,758	\$ 12,276,906	\$ 8,069,042

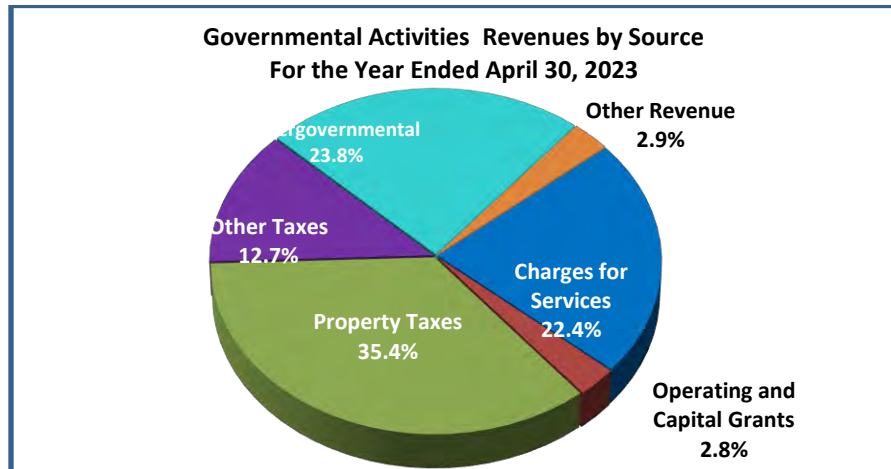
Governmental Activities

Governmental activities increased the Village's net position by \$3,016,379. Key elements contributing to the increase in net position due to current year activities are as follows:

Revenues

For the fiscal year ended April 30, 2023, revenues from governmental activities totaled \$22,607,085, an increase of \$1,317,905. Property taxes continue to be the Village's largest revenue source totaling \$7,993,275 and representing 35.4% of total governmental activities revenue. Other Taxes including, utility, non-home rule sales and transfer taxes totaled \$2,875,472 or 12.7%. Intergovernmental revenues including State sales tax, income tax and other intergovernmental revenues, totaled \$5,392,888 or 23.8% of the total governmental activities revenues. Charges for Services include revenues from licenses and permits, fines, sanitation services, ambulance charges and other fees.

Property tax revenues were down \$956,420 or 10.7% in Fiscal Year 2023. This is due to the timing of collections. Revenues include collections from the 2021 and 2022 Property Tax Levies. The extended 2022 Property Tax Levy is expected to be 3.70% higher than the 2021 levy. Revenues that were recorded in FY 2023 are as expected. FY 2022 revenues were high due to the timing of receipts of payments for the first installment of the 2020 tax levy being received after May 1, 2021.



Non-Home Rule Sales Tax revenues continue to rise due in part to the high inflation rates seen over the past two years. Most revenues saw increases due to inflation and the increase in the Consumer Price Index (CPI). Utility taxes are slightly higher due to weather conditions that affect consumption. Real Estate Transfer Taxes have declined but still remain stable due to continued residential homes sales activity and higher prices.

Intergovernmental Revenues include wireless, sales, state income, use and replacement taxes. State Use Tax continues to rise due to increased collections from online sales. State Income Tax revenues continue to increase. The FY 2023 State budget included an additional .10% in LGDF payments to municipalities. Telecommunication Tax revenues continue to decline year after year as consumers switch to mobile devices.

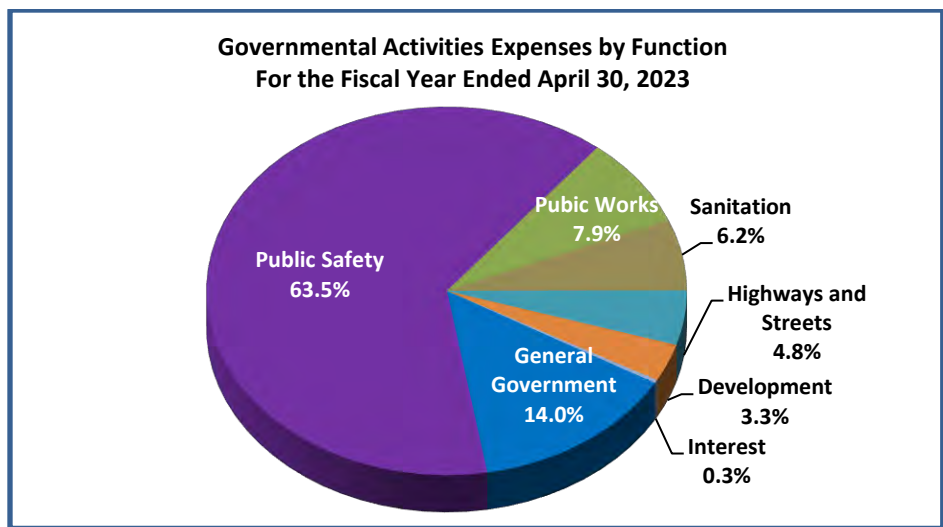
**Changes in Select Governmental Activities Revenues
 For the Fiscal Years Ended April 30, 2023 and April 30, 2022**

	Fiscal Year		Increase (Decrease)	% Increase (Decrease)
	2023	2022		
State Sales Tax	\$ 2,340,627	\$ 2,295,850	\$ 44,777	2.0%
Non-Home Rule Sales Tax	1,062,278	1,064,666	(2,388)	-0.2%
Utility Taxes	779,469	762,055	17,414	2.3%
Transfer Tax	113,279	168,572	(55,293)	-32.8%
Income Tax	1,893,214	1,641,590	251,624	15.3%
Building Permits	580,869	898,907	(318,038)	-35.4%
Garbage Collection Charges	1,171,513	1,175,800	(4,287)	-0.4%
Ambulance Billing	1,893,122	657,590	1,235,532	187.9%

Building permit revenue had a significant decrease. The planned development at Lake and Lathrop began in FY 2022 and there were no other commercial planned developments approved in FY 2023. This permit revenue is recognized when the final plans are received by the Village. The new Garbage collection contract that was entered into in FY 2023 kept rates the same for sanitation services in year one of the contract. Ambulance billing revenue has increased significantly due to the Ground Emergency Medical Transportation (GEMT) reimbursement program that the Village now participates in.

Expenses

For the fiscal year ended April 30, 2023, expenses from governmental activities totaled \$19,590,706, an increase of \$3,008,461 or 18.1% from Fiscal Year 2022. General Government includes Administration and Finance, Police and Fire Commission, Emergency 911 and Legal. Development includes the Building Division and Economic Development expenses. Salaries have been adjusted per increases in the collective bargaining agreements and for non-union employees. Increases were seen in most Governmental activities expenditures except for Public Works, Sanitation and Interest. A large portion of this increase is due to the increase in pension expense which is only recorded on the Statement of Activities. Public Safety expenses also increased due to GEMT expenses that offset the revenues from Ambulance billing.



The chart below shows the GASB 68 pension expense reflected in the Statement of Activities by plan:

Fiscal Year	IMRF		Firefighters		Total
	IMRF	IMRF/ SLEP	Police Pension	Pension	
2023	\$ 346,818	\$ 2,705	\$ 1,654,394	\$ 1,795,303	\$ 3,799,220
2022	\$ (251,935)	\$ (10,179)	\$ 980,294	\$ 1,497,157	\$ 2,215,337
2021	\$ 16,048	\$ 25,268	\$ 1,187,487	\$ 1,732,487	\$ 2,961,290

Pension expense is the difference between the Net Pension Liability, and Deferred Inflows and Outflows from the prior to the current year and includes the current year service cost, interest on the Total Pension Liability, administrative expenses, less projected investment earnings, current employee contributions and the impact of any changes in plan benefits. Pension expense is adjusted by current year recognition of any deferred inflows or outflows due to differences between projected and actual investment earnings and changes to the Total Pension Liability due to revised actuarial assumptions or unexpected actuarial experience. This fiscal year pension expense increased in all funds due to the actuarial assumptions used and the market values at year end. Both pension funds now use the same investment consultant and have the same statutory ability to invest. At year end the Total Pension Liability is a snapshot at April 30, 2023. The pandemic, inflation and the uncertainty of the economy has caused investment volatility which also is factored into the increase in the liability.

Business-Type Activities

Business-type activities increased the Village's net position by \$1,191,485 to \$13,768,243.

Revenues

Water and sewer sales saw a slight increase of \$40,025 or less than 1% in Fiscal Year 2023 due to billed consumption and a 6.0% overall rate increase effective June 1, 2022 to cover a water rate increase by the City of Chicago and to cover operating and capital improvement costs that are part of the Capital Improvement Plan. The City ordinance provides for a rate increase of 5% or the increase in the Consumer Price Index, whichever is lower. The June 1, 2022 increase was 5.0%. The overall sales revenue was slightly below what was projected based on billed water consumption, rate increases and weather conditions.

Expenses

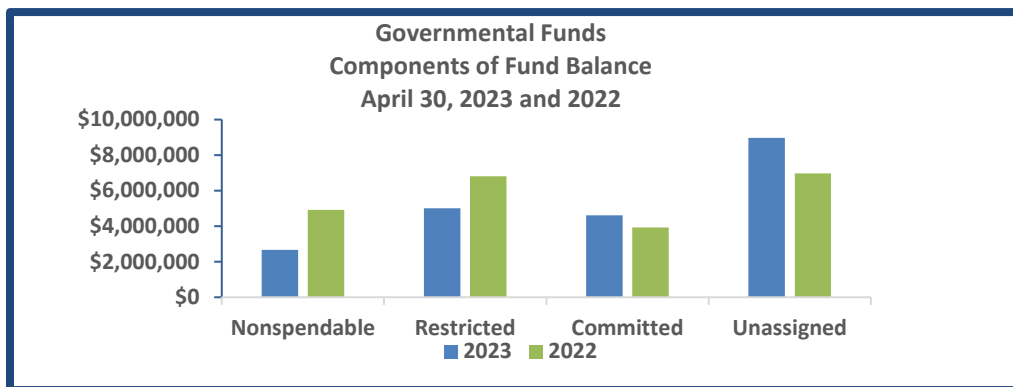
Expenses from business-type activities decreased \$1,415,352 or 24.58% to \$4,343,552. Salaries and benefits saw an increase. The cost of water from the City of Chicago decreased due to water consumption and we saw decreases in water and sewer infrastructure maintenance costs. Capital outlay expenditures decreased with the completion of the Automated Metering Infrastructure project. Expenses also include the interest on the IEPA loan for the Northside Stormwater Management Project (NSMP) that was completed in fiscal year 2017. The pension expense for the business type activities was \$116,621. The Employees in the Waterworks and Sewerage Fund are all covered by the IMRF Plan. The OPEB expense for business type activities was (\$127,311).

FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS

As noted earlier, the Village of River Forest uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the Village's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Village's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year as they represent the portion of fund balance which has not been limited to use for a particular purpose by either an external party, or by the Village itself.

As of the end of the current fiscal year, the governmental funds reflect a combined fund balance of \$21,256,869 (as presented on pages 11-15), an increase of \$954,102 from the prior year's restated fund balance of \$20,302,767. Of the total fund balance, \$8,307,252 is unassigned fund balance, which is available for spending at the Village's discretion. The remainder of fund balance is either nonspendable, restricted or committed to indicate that it is not in spendable form (\$2,659,578), legally required to remain intact (\$5,009,833) or committed by the Village for a particular purpose (\$4,609,451), or assigned for the portion of fund balance budgeted to be spent in the subsequent year (\$670,755). The increase in unassigned fund balance was due to the limiting of non-essential expenditures and increases in some revenues which helped minimize the use of reserves to fund non-reoccurring one time budgeted expenditures and still remain above minimum fund balance policy limits.

Governmental Funds



General Fund

The General Fund is the Village’s primary operating fund and the largest source of day-to-day service delivery. The 2023 unassigned fund balance for Village’s General Fund increased by \$1,679,381 to \$8,307,252 and the nonspendable fund balance decreased by \$2,265,161 to \$2,648,662. The decrease is due to reclassifying the Deposit with Intergovernmental Risk Management Association (IRMA), a public entity risk pool from a Nonspendable fund balance item to a Deferred Inflow of Resources on the Governmental Funds balance sheet. This is due to a recommended change in accounting for reserves held at IRMA. A prior period adjustment was made to move this amount. The total fund balance increased by \$2,051,067 to \$12,281,553 from the prior year’s restated fund balance of \$10,230,486. This net increase is because actual revenues exceeded expenditures during the year. Property taxes decreased from the prior year. This is due to the timing of receipts. Sales tax, local use tax, personal property replacement tax and income tax had increases from the prior year. Revenues were up overall partially because the Village received the second tranche payment from the American Rescue Plan Act of 2021 (ARPA) and recognized a portion of that revenue in FY 2023. Property Tax revenues include the second installment of the 2021 levy collected in the winter of 2022, and the first installment of the 2022 levy collected in the spring of 2023. Expenditures were as expected which resulted in an overall increase in fund balance.

General Government expenditures are lower than the prior year due partly to a decrease in personal services due to vacancies in the Administration Department. The Building Department expenditures were slightly lower than the prior year. The West Suburban Consolidated Dispatch Center contribution was increased when two communities left the center and the costs of operations had to be reallocated to the remaining communities. Overall Public Safety expenditures have increased. Salaries include step increases for employees and promotions that are expected. The Fire collective bargaining agreement was settled and step increases were included. Public Safety pension contributions were determined by the actuarial valuations prepared by an outside actuary as part of the Pension Funding Policies for the funds approved by the Village Board and the respective pension boards and the amounts were used for the 2022 tax levy. The actual expenses are based on property tax collections for second installment of the 2021 tax levy and the first installment of the 2022 levy. Overall Public Works expenditures increased slightly for the fiscal year. Expected salary increases were included even though the Local 150 collective bargaining agreement is still in negotiations. The contract expired on April 30, 2022. Sanitation represents the fee paid to the Village’s refuse contractor and includes no contractual increase in FY 2023.

According to the Village's financial policy, the General Fund unassigned fund balance, plus the amount restricted for working cash, should be maintained at a minimum of 25% of the General Fund total budgeted subsequent year expenditures to adequately cover unanticipated expenditures, revenue shortfalls or cover negative cash flows due to the timing of property tax receipts. At April 30, 2023, this amount is \$8,842,284 or 44.3% of Fiscal Year 2024 budgeted General Fund expenditures.

Other Major Governmental Funds

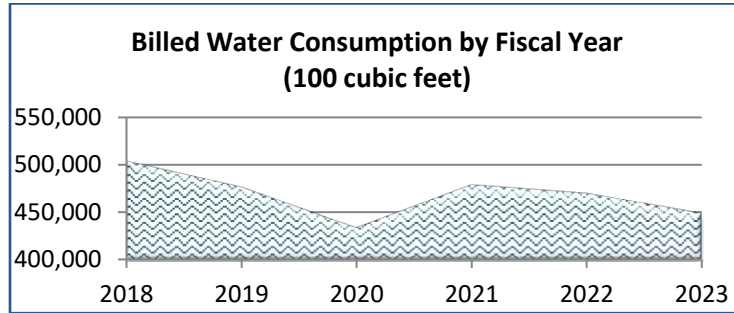
The Capital Equipment Replacement Fund (CERF) is used to accumulate resources for the purchase of Village vehicles, equipment, and improvements. The fund balance in CERF increased \$873,934 during the fiscal year to \$4,340,854 because revenues and other financing sources were more than capital expenditures. Many purchases were able to be deferred to later years without reducing the quality of services to the Village. Purchases included Police and Fire vehicles and the Self-contained Breathing Apparatus (SCBA) Compressor for the Fire Department. Capital Improvement Fund (CIF) is used to account for various infrastructure improvements including alleys, commuter parking lots and streets. The CIF fund balance decreased \$2,502,019 during the fiscal year to \$1,039,537. Expenditures were for information technology initiatives and alley improvements. The Madison Street TIF Fund balance increased \$428,514 to \$1,281,445. Incremental property tax revenue collections totaled \$541,980 for Fiscal Year 2023.

Proprietary Fund

At April 30, 2023 the Waterworks and Sewerage Fund (as presented on pages 16-20) total net position increased by \$1,191,485 to \$13,768,243. Operating revenues exceeded operating expenses including depreciation. Water and Sewer Sales are slightly higher due to the 6.0% overall rate increase effective June 1, 2022 to cover a water rate increase by the City of Chicago and to cover operating and capital improvement costs that are part of the Capital Improvement Plan. Changes in consumption are due to weather conditions and conservation efforts. Expenses include the interest on the IEPA Loan that was used to finance the NSMP.

Waterworks and Sewerage Fund Schedule of Changes in Net Position

	Fiscal Year		Increase (Decrease)	% Increase (Decrease)
	2023	2022		
Operating Revenues	\$ 5,477,964	\$ 5,437,939	\$ 40,025	0.7%
Operating Expenses	4,092,331	5,490,286	(1,397,955)	-25.5%
Operating Income	1,385,633	(52,347)	1,437,980	2747.0%
Nonoperating Revenue (Expenses)	(194,148)	(272,039)	77,891	28.6%
Change in Net Position	1,191,485	(324,386)	1,515,871	467.3%
Net Position				
Beginning	12,576,758	12,901,144	(324,386)	-2.5%
Ending	\$ 13,768,243	\$ 12,576,758	\$ 1,191,485	9.5%



GENERAL FUND BUDGETARY HIGHLIGHTS

General Fund actual revenues were \$2,738,480 more than the final budgeted amount. Income tax revenues were higher because the FY 2023 State budget included an additional .10% in LGDF payments to municipalities. Use tax revenues were slightly higher than the budgeted amount. This is due to new laws put in place in 2021. Contributions and grants were higher than expected due to the receipt of ARPA funds and the recognition of some of these revenues to offset lost revenues. Revenues from personal property replacement tax and sales tax were significantly above the budgeted amounts. The State run GEMT program has significantly increased revenues from Ambulance fees which accounts for the large variance between budget and actual revenues.

General Fund Budgetary Highlights

	2023 Original Budget	2023 Final Budget	2023 Actual	Final vs. Actual Over (Under)
Revenues	\$ 17,989,106	\$ 17,989,106	\$ 20,727,586	\$ 2,738,480
Expenditures	17,526,105	17,526,105	17,560,309	34,204
Excess of Revenues over Expenditures	463,001	463,001	3,167,277	2,704,276
Other Financing Uses	(801,778)	(1,116,210)	(1,116,210)	-
Net Change in Fund Balance	\$ (338,777)	\$ (653,209)	\$ 2,051,067	\$ 2,704,276

Actual expenditures were \$34,204 above the budgeted expenditure amounts. Salaries reflect increases per the collective bargaining agreements. Sanitation costs stayed flat because the new contract entered into with the service provider kept rates the same for the first year of the new contract. Any cost increases are passed along to customers. Administration expenditures in total were below budget. There was an increase in the liability deductible. The liability deductible expense was offset by the IRMA excess surplus. The excess surplus was reported as a revenue in past years. Police and Fire pension contributions are slightly below what was budgeted due to the timing of property tax receipts. Tax payment deadlines determine when funds are received. These receipts include the second installment of the 2021 tax levy and the first installment of the 2022 tax levy. Budgeted Employer contributions reflect the 2022 Property Tax Levy that is collected in the spring of 2023 and the summer which falls into the following fiscal year. Fire Department expenditures are above the budgeted amounts due to the GEMT expenses that offset the increased revenues. A portion of revenues received must be reimbursed to the state.

The FY 2023 budget was amended once during the fiscal year. Budgeted expenditures in the General Fund increased due to an addition to the annual transfer to the CERF from the General Fund to account for the two years the transfers were suspended due to budgetary constraints. The amendment increased expenditures in both the Madison Street TIF Fund and the North Avenue TIF Fund for consulting services.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Village's investment in capital assets net of depreciation for its governmental and business-type activities as of April 30, 2023 amounts to \$44,459,310. The investment in capital assets includes land, buildings, improvements other than buildings, vehicles and equipment, and infrastructure. This amount represents a net increase (including additions and deductions) of \$1,798,604.

Major capital asset events during the current fiscal year included the following:

- ➔ Office 365 Upgrade Project
- ➔ Camera Expansion Equipment
- ➔ Server Upgrade
- ➔ Police Vehicles
- ➔ Fire Department Vehicles
- ➔ SCBA Compressor
- ➔ Green Alley Improvement Project

Capital Assets (Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land and Right of Way	\$ 5,327,566	\$ 5,327,566	\$ 500	\$ 500	\$ 5,328,066	\$ 5,328,066
Buildings and Improvements	3,938,266	4,089,359	235,007	243,358	4,173,273	4,332,717
Water Distribution and Sewer Systems	-	-	19,589,786	19,842,167	19,589,786	19,842,167
Vehicles and Equipment	2,428,781	2,450,525	312,765	404,148	2,741,546	2,854,673
Infrastructure	8,603,487	8,840,445	1,257,092	1,300,010	9,860,579	10,140,455
Construction in Progress	2,749,982	146,550	16,078	16,078	2,766,060	162,628
	<u>\$ 23,048,082</u>	<u>\$ 20,854,445</u>	<u>\$ 21,411,228</u>	<u>\$ 21,806,261</u>	<u>\$ 44,459,310</u>	<u>\$ 42,660,706</u>

The governmental activities net capital assets increased \$2,193,637 from last year, due to an increase in assets as a result of alley and building improvements and the purchase of equipment, less a decrease due to the sale of vehicles and depreciation.

The net decrease in the business-type activities of \$395,033 is due to the annual depreciation of capital assets. Detailed information on the current fiscal year changes in the Village's capital assets is provided in the *Notes to the Financial Statements*, Note 3 starting on page 35.

Long-Term Debt

The table below provides a comparison of governmental and business-type long-term debt for Fiscal Years 2023 and 2022. The Village decreased its general obligation debt by \$283,945 in Fiscal Year 2023. In Fiscal Year 2022, the Village issued \$550,000 in General Obligation Bonds, Series 2022 and \$3,881,481 in General Obligation Debt Certificates, Series 2022. This was reduced by principal payments on existing debt during the year. Business-Type Activities Long-Term Debt decreased by \$534,122 due to principal payments and reductions in the OPEB Liability offset by an increase in the Pension Liability. The IEPA Loan proceeds were used to finance the Northside Stormwater Management Project which separated the storm and sanitary sewer on the north side of the Village. The final amount of the loan is \$14,711,293.

The Village levies property taxes to pay for the debt service on the 2022 General Obligation Bonds. The Village intends to use alternative revenue sources to pay the debt service on the 2022 General Obligation Debt Certificates. The IEPA loan is to be funded via the sewer rate. As an Illinois non-home rule community, the Village is subject to debt limitation. The Village maintained an Aa2 rating from Moody's Investors Service.

Long-Term Debt

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
General Obligation Bonds	\$ 275,000	\$ 550,000	\$ -	\$ -	\$ 275,000	\$ 550,000
Debt Certificates	4,051,449	4,060,394	1,418,007	1,421,138	5,469,456	5,481,532.00
IEPA Loan	-	-	10,313,956	10,991,906	10,313,956	10,991,906
Compensated Absences	609,103	600,063	35,845	45,407	644,948	645,470
Net Pension Liability	40,250,288	37,060,525	296,813	-	40,547,101	37,060,525
Other Post-Employment Benefits	5,955,061	5,529,246	28,096	168,388	5,983,157	5,697,634
	<u>\$ 51,140,901</u>	<u>\$ 47,800,228</u>	<u>\$ 12,092,717</u>	<u>\$ 12,626,839</u>	<u>\$ 63,233,618</u>	<u>\$ 60,427,067</u>

Compensated Absences Payable is the amount of accrued vacation and sick leave time that is payable to employees at the end of the fiscal year. The Village Policies limit the amount of leave that can be carried over from year to year and employees are encouraged to use all of their vacation leave. Compensated absences were just slightly less than last fiscal year due to the balances in vacation accruals and retirements during the fiscal year. The Net Pension Liability reflects the amount of the Total Liability for the Police, Firefighter, IMRF and SLEP pensions less each plan's fiduciary net position at the end of the fiscal year. The increase is due to actuarial assumptions used at a certain point in time.

Other Postemployment Benefit Obligation reflects the total liability of actuarially calculated contributions that the Village did not make to fund the retiree health insurance benefits that the Village currently provides. This is a single employer defined-benefit plan (Plan) and it is funded on a pay-as-you-go basis. Funding is reported in the Village's General Fund and Waterworks and Sewerage Funds. This reflects a change in accounting principles and the implementation of GASB 75 in fiscal year 2019.

Note 7 of the Notes to the Financial Statements, starting on page 37, provide more detailed information on the Village's long-term debt.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

Despite the economic and operational impact of the pandemic, the Village's financial policies and sound fiscal decisions over the past several years have allowed the Village to continue to provide all core services. Fortunately, most Village revenues were not impacted by the pandemic, and in some instances, saw significant increases over the budgeted amount in FY 2023. Village Staff worked diligently to manage departmental budgets and continued to defer non-essential purchases to future years. Due to the positive revenue results mentioned above, an additional \$315,000 surplus has been transferred from the General Fund to the Capital Equipment Replacement Fund (CERF) to fund future capital needs. (This is in addition to the budgeted \$802,000 that was transferred to the Capital Replacement Fund in FY 2023.) The Village had forgone this transfer to the CERF fund in FY 2021 and FY 2022.

To keep the fiscal year 2023/24 budget balanced, the Village of River Forest continues to utilize spending control measures that include taking advantage of cooperative purchasing opportunities through joint purchasing agreements, seeking competitive bids and whenever possible, grant funding is sought to offset program and project costs. The Fiscal Year 2024 budget included increases in state sales, non-home rule, and income taxes. From the latest Illinois Municipal League (IML) projections, sales tax and income tax are expected to increase in the next fiscal year. Ambulance billing revenues will be used to fund capital projects in future years.

Economic development continued to be an important focus for the Village in an effort to continue to improve property values as well as stabilize our property taxes. The Village and its Economic Development Commission have been working on redevelopment possibilities for the Madison Street TIF District. The planned demolition of the Village owned properties located on the 7600 block of Madison and the adjacent homes on Ashland Avenue and Lathrop Avenue will take place in the summer of 2023. The Village received grant funding for this demolition project. The Village continues to have a strong commercial presence at River Forest Town Center as well as strong grocery shopping options from stores such as Whole Foods, Jewel and Fresh Thyme Farmers Market. All of these efforts have positive effects on our ability to help strengthen the overall property value in River Forest and add new value to stabilize the property tax base. Finally, the Village continues to look at efforts at Lake and Park for an infill development to complement the Lake Street corridor.

The Village is an affluent community whose composition is primarily residential with a smaller commercial component. The property tax revenue derived from the residential and commercial properties is exceedingly stable. The 2020 census found that \$191,293 was the median income of families living in the Village. In addition, the median value of residential property was \$604,900. The Fiscal Year 2024 budget proposes a slight increase in General Fund property tax revenues which includes the second installment of the 2022 Property Tax levy and the first installment of the 2023 property tax levy. The 2022 levy includes a 3.70% increase based on the December 2020 to December 2021 increase in the CPI and the value of new property. The projected 2023 property tax levy will include up to a 5.0% increase permitted per the Property Tax Extension Limitation Law or the increase in the CPI, whichever is less. The CPI for December 2021 to December 2022 was 6.5%. The first installment of the 2023 levy will be collected in the spring of Fiscal Year 2024.

The Village increased water and sewer rates 3.4% effective June 1, 2023. The Village purchases water directly from the City of Chicago. The City raised rates 5.0% effective June 1, 2023. Going forward, the City ordinance provides for an increase each June 1 based on the increase in the Consumer Price Index or 5%, whichever is lower.

The Police Union Collective Bargaining Agreement is effective May 1, 2023 through April 30, 2026. The two Fire Union Collective Bargaining Agreements are effective May 1, 2019 through April 30, 2024. The Public Works Union, Local 150, collective Bargaining Agreement was through April 30, 2022. Negotiations are ongoing with the Public Works Union. Budgeted expenditures for Police and Fire include increases due to salary and step adjustments based on the agreed upon contracts. Budgeted expenditures for Public Works include estimated increases due to salary and step adjustments based on current market trends. These are only estimates. Employee health insurance is also expected to moderately increase. The Fiscal Year 2024 General Fund budget includes contributions to the Village's Police and Firefighters' Pension Funds. Last fiscal year the actuarial analysis for both pension funds had changes in some assumptions which caused reductions in the required contributions that had been originally budgeted. An increase of 1.29% for police and 1.18% for fire is included based on those revised valuations. The Village Board has approved Pension Funding Policies for both funds that include a 7% interest rate assumption. In the previous policy the Police Pension Fund used a 6.75% interest rate assumption. Both boards now use the same investment consultant and have the same authority to invest so the same rate for both is being used. The Fire Pension Board also approved the Policy. The Police Board intends to continue to use a 6.75% interest rate assumption in its Property Tax Levy recommendation to the Village Board. The amount levied annually will be based on an actuarial analysis prepared by the Village's actuary using the assumptions included in the pension funding policies approved by the Village.

CONTACTING THE VILLAGE'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, customers, investors, and creditors with a general overview of the Village's finances and to demonstrate the Village's accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to Rosemary McAdams, Finance Director, Village of River Forest, 400 Park Avenue, River Forest, IL 60305 or at rmcadams@vrf.us.

BASIC FINANCIAL STATEMENTS

VILLAGE OF RIVER FOREST, ILLINOIS

STATEMENT OF NET POSITION

April 30, 2023

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents	\$ 11,387,589	\$ 2,241,505	\$ 13,629,094
Restricted Cash	328,221	-	328,221
Investments	8,098,045	737,582	8,835,627
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)			
Property Taxes	4,126,289	-	4,126,289
Accounts	591,677	950,591	1,542,268
Leases	801,890	-	801,890
Accrued Interest	35,734	1,066	36,800
Prepaid Expenses	380,716	68,480	449,196
Deposits	2,271,530	30,845	2,302,375
Due from Other Governments	1,156,495	-	1,156,495
Interfund Activity	(550,057)	550,057	-
Land Held for Resale	1,769,658	-	1,769,658
Capital Assets			
Nondepreciable	8,077,548	16,578	8,094,126
Depreciable (Net of Accumulated Depreciation)	14,970,534	21,394,650	36,365,184
	53,445,869	25,991,354	79,437,223
Total Assets			
DEFERRED OUTFLOWS OF RESOURCES			
Pension Items	5,699,658	294,531	5,994,189
OPEB Items	2,212,827	10,440	2,223,267
	7,912,485	304,971	8,217,456
Total Deferred Outflows of Resources			
Total Assets and Deferred Outflows of Resources	61,358,354	26,296,325	87,654,679

(This statement is continued on the following page.)

VILLAGE OF RIVER FOREST, ILLINOIS

STATEMENT OF NET POSITION (Continued)

April 30, 2023

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Accounts Payable	\$ 1,572,482	\$ 165,828	\$ 1,738,310
Accrued Payroll	84,663	23,740	108,403
Deposits Payable	66,295	120,875	187,170
Accrued Interest Payable	61,471	113,927	175,398
Due to Other Governments	41,054	-	41,054
Unearned Revenue	602,542	-	602,542
Noncurrent Liabilities			
Due Within One Year	779,825	766,203	1,546,028
Due in More than One Year	50,361,076	11,326,514	61,687,590
	<hr/>	<hr/>	<hr/>
Total Liabilities	53,569,408	12,517,087	66,086,495
DEFERRED INFLOWS OF RESOURCES			
Pension Items	2,696,715	3,091	2,699,806
OPEB Items	1,675,354	7,904	1,683,258
Deferred Property Taxes	4,126,289	-	4,126,289
Leases	781,925	-	781,925
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Total Deferred Inflows of Resources	9,280,283	10,995	9,291,278
	<hr/>	<hr/>	<hr/>
Total Liabilities and Deferred Inflows of Resources	62,849,691	12,528,082	75,377,773
NET POSITION			
Net Investment in Capital Assets	19,779,399	11,097,272	30,876,671
Restricted for			
Working Cash	535,032	-	535,032
Public Safety	119,852	-	119,852
Economic Development	1,833,522	-	1,833,522
Road Construction	1,192,736	-	1,192,736
Debt Service	240,631	-	240,631
Capital Improvements	30,294	-	30,294
Unrestricted (Deficit)	(25,222,803)	2,670,971	(22,551,832)
	<hr/>	<hr/>	<hr/>
TOTAL NET POSITION (DEFICIT)	\$ (1,491,337)	\$ 13,768,243	\$ 12,276,906

See accompanying notes to financial statements.

VILLAGE OF RIVER FOREST, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2023

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General Government	\$ 2,737,898	\$ 1,494,515	\$ 6,000	\$ -
Development	647,236	-	-	-
Public Safety	12,435,723	2,394,034	33,182	-
Public Works	1,555,032	-	-	-
Highways and Streets	938,008	-	470,894	122,713
Sanitation	1,221,340	1,171,513	-	-
Interest	55,469	-	-	-
Total Governmental Activities	19,590,706	5,060,062	510,076	122,713
Business-Type Activities				
Waterworks and Sewerage	4,343,552	5,477,964	-	-
Total Business-Type Activities	4,343,552	5,477,964	-	-
TOTAL PRIMARY GOVERNMENT	\$ 23,934,258	\$ 10,538,026	\$ 510,076	\$ 122,713

Net (Expense) Revenue and Change in Net Position			
Primary Government			
	Governmental	Business-Type	
	Activities	Activities	Total
	\$ (1,237,383)	\$ -	\$ (1,237,383)
	(647,236)	-	(647,236)
	(10,008,507)	-	(10,008,507)
	(1,555,032)	-	(1,555,032)
	(344,401)	-	(344,401)
	(49,827)	-	(49,827)
	(55,469)	-	(55,469)
	(13,897,855)	-	(13,897,855)
	-	1,134,412	1,134,412
	-	1,134,412	1,134,412
	(13,897,855)	1,134,412	(12,763,443)
General Revenues			
Taxes			
Property	7,993,275	-	7,993,275
Non-Home Rule Sales	1,062,278	-	1,062,278
Utility	779,469	-	779,469
Local Use	484,264	-	484,264
Local Motor Fuel Tax	86,056	-	86,056
Other Taxes	463,405	-	463,405
Intergovernmental			
State Sales	2,340,627	-	2,340,627
State Shared Income Taxes	1,893,214	-	1,893,214
Personal Property Replacement Taxes	485,101	-	485,101
State Cannabis Tax	18,239	-	18,239
ARPA	655,707	-	655,707
Investment Income	381,388	55,323	436,711
Miscellaneous	271,211	1,750	272,961
Total	16,914,234	57,073	16,971,307
CHANGE IN NET POSITION	3,016,379	1,191,485	4,207,864
NET POSITION (DEFICIT), MAY 1	(4,507,716)	12,576,758	8,069,042
NET POSITION (DEFICIT), APRIL 30	\$ (1,491,337)	\$ 13,768,243	\$ 12,276,906

See accompanying notes to financial statements.

VILLAGE OF RIVER FOREST, ILLINOIS

BALANCE SHEET

GOVERNMENTAL FUNDS

April 30, 2023

	General	Capital Equipment Replacement	Capital Improvement	Madison Street TIF	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and Cash Equivalents	\$ 5,691,005	\$ 1,424,963	\$ 913,406	\$ 1,548,933	\$ 1,809,282	\$ 11,387,589
Restricted Cash	-	-	-	-	328,221	328,221
Investments	3,636,194	3,497,040	724,697	-	240,114	8,098,045
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)						
Property Taxes	3,969,591	-	-	-	156,698	4,126,289
Accounts	497,395	-	94,282	-	-	591,677
Leases	801,890	-	-	-	-	801,890
Accrued Interest	23,746	8,648	2,874	-	466	35,734
Deposits	2,271,530	-	-	-	-	2,271,530
Prepaid Items	369,800	-	10,916	-	-	380,716
Due from Other Governments	1,114,867	-	-	-	41,628	1,156,495
Due from Other Funds	200,000	-	-	-	-	200,000
Advance to Other Funds	1,873,000	-	-	-	-	1,873,000
Land Held for Resale	-	-	-	1,769,658	-	1,769,658
TOTAL ASSETS	\$ 20,449,018	\$ 4,930,651	\$ 1,746,175	\$ 3,318,591	\$ 2,576,409	\$ 33,020,844
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts Payable	\$ 845,727	\$ 39,740	\$ 616,638	\$ 14,146	\$ 56,231	\$ 1,572,482
Accrued Payroll	84,663	-	-	-	-	84,663
Deposits Payable	66,295	-	-	-	-	66,295
Due to Other Funds	-	-	-	150,000	50,000	200,000
Due to Other Governments	41,054	-	-	-	-	41,054
Advance from Other Funds	-	550,057	-	1,873,000	-	2,423,057
Unearned Revenue	512,542	-	90,000	-	-	602,542
Total Liabilities	1,550,281	589,797	706,638	2,037,146	106,231	4,990,093
DEFERRED INFLOWS OF RESOURCES						
Unavailable Property Taxes	3,969,591	-	-	-	156,698	4,126,289
Unavailable Insurance Deposits	1,865,668	-	-	-	-	1,865,668
Leases	781,925	-	-	-	-	781,925
Total Deferred Inflows of Resources	6,617,184	-	-	-	156,698	6,773,882
Total Liabilities and Deferred Inflows of Resources	8,167,465	589,797	706,638	2,037,146	262,929	11,763,975

(This statement is continued on the following page.)

VILLAGE OF RIVER FOREST, ILLINOIS

BALANCE SHEET (Continued)

GOVERNMENTAL FUNDS

April 30, 2023

	General	Capital Equipment Replacement	Capital Improvement	Madison Street TIF	Nonmajor Governmental Funds	Total Governmental Funds
FUND BALANCES						
Nonspendable						
Deposits	\$ 405,862	\$ -	\$ -	\$ -	\$ -	\$ 405,862
Prepaid Items	369,800	-	10,916	-	-	380,716
Advances	1,873,000	-	-	-	-	1,873,000
Restricted for						
Working Cash	535,032	-	-	-	-	535,032
Public Safety	119,852	-	-	-	-	119,852
Economic Development	-	-	-	1,281,445	552,077	1,833,522
Road Construction	-	-	-	-	1,192,736	1,192,736
Debt Service	-	-	-	-	240,631	240,631
Capital Improvements	-	-	760,024	-	328,036	1,088,060
Committed for						
Parking	-	-	268,597	-	-	268,597
Capital Improvements	-	4,340,854	-	-	-	4,340,854
Assigned for						
Subsequent Year's Budget	670,755	-	-	-	-	670,755
Unassigned	8,307,252	-	-	-	-	8,307,252
Total Fund Balances	12,281,553	4,340,854	1,039,537	1,281,445	2,313,480	21,256,869
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 20,449,018	\$ 4,930,651	\$ 1,746,175	\$ 3,318,591	\$ 2,576,409	\$ 33,020,844

See accompanying notes to financial statements.

VILLAGE OF RIVER FOREST, ILLINOIS

RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION

April 30, 2023

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 21,256,869
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	23,048,082
Premiums/discounts on bonds are expensed in governmental funds but capitalized and amortized in the statement of net position	
Unamortized premium on bonds	(169,968)
Certain assets are not available to report as revenue in the governmental funds but are revenue on the accrual basis of accounting	1,865,668
Net pension liability for the Illinois Municipal Retirement Fund is shown as a liability on the statement of net position	(1,065,154)
Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings and contributions subsequent to the measurement date for the Illinois Municipal Retirement Fund are recognized as deferred outflows and inflows of resources on the statement of net position	1,020,732
Net pension liability for the Police Pension Fund and Firefighters' Pension Fund are shown as a liability on the statement of net position	
Police Pension Fund	(21,320,240)
Firefighters' Pension Fund	(17,864,894)
Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings for the Police Pension Fund and Firefighters' Pension Fund are recognized as deferred outflows and inflows of resources on the statement of net position	1,982,211
Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings for the Postemployment Benefit Plan are recognized as deferred outflows and inflows of resources on the statement of net position	537,473
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Bonds and debt certificates payable	(4,156,481)
Interest payable	(61,471)
Compensated absences	(609,103)
Total OPEB liability	<u>(5,955,061)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ (1,491,337)</u></u>

See accompanying notes to financial statements.

VILLAGE OF RIVER FOREST, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended April 30, 2023

	General	Capital Equipment Replacement	Capital Improvement	Madison Street TIF	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	\$ 9,484,679	\$ -	\$ -	\$ 541,980	\$ 357,823	\$ 10,384,482
Licenses and Permits	1,240,436	-	-	-	-	1,240,436
Intergovernmental	5,916,334	-	-	-	593,608	6,509,942
Charges for Services	3,418,263	-	41,256	-	-	3,459,519
Fines and Forfeits	216,136	-	143,972	-	-	360,108
Investment Income	190,102	26,586	61,281	38,480	64,939	381,388
Other	261,636	-	-	-	-	261,636
Total Revenues	20,727,586	26,586	246,509	580,460	1,016,370	22,597,511
EXPENDITURES						
Current						
General Government	1,752,365	-	96,973	86,991	25,783	1,962,112
Development	540,764	-	-	-	-	540,764
Public Safety	12,563,660	-	-	-	-	12,563,660
Public Works	1,482,180	-	-	-	-	1,482,180
Highways and Streets	-	-	-	-	315,248	315,248
Sanitation	1,221,340	-	-	-	-	1,221,340
Capital Outlay	-	278,436	2,651,555	64,955	293,775	3,288,721
Debt Service						
Principal	-	-	-	-	275,000	275,000
Interest and Fiscal Charges	-	-	-	-	3,958	3,958
Total Expenditures	17,560,309	278,436	2,748,528	151,946	913,764	21,652,983
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,167,277	(251,850)	(2,502,019)	428,514	102,606	944,528
OTHER FINANCING SOURCES (USES)						
Transfers In	-	1,116,210	-	-	-	1,116,210
Transfers (Out)	(1,116,210)	-	-	-	-	(1,116,210)
Sale of Property	-	9,574	-	-	-	9,574
Total Other Financing Sources (Uses)	(1,116,210)	1,125,784	-	-	-	9,574
NET CHANGE IN FUND BALANCES	2,051,067	873,934	(2,502,019)	428,514	102,606	954,102
FUND BALANCES, MAY 1	12,537,669	3,466,920	3,541,556	852,931	2,210,874	22,609,950
Prior period adjustment	(2,307,183)	-	-	-	-	(2,307,183)
FUND BALANCES, MAY 1 (RESTATED)	10,230,486	3,466,920	3,541,556	852,931	2,210,874	20,302,767
FUND BALANCES, APRIL 30	\$ 12,281,553	\$ 4,340,854	\$ 1,039,537	\$ 1,281,445	\$ 2,313,480	\$ 21,256,869

See accompanying notes to financial statements.

VILLAGE OF RIVER FOREST, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2023

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 954,102
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities	
Capital outlay	2,939,386
The repayment and refunding of the principal portion long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	
Principal retirement	275,000
Certain revenues are not available to pay liabilities of the current period	(441,515)
The change in the net pension asset (liability) for the Illinois Municipal Retirement Fund is reported only in the statement of activities	(2,714,106)
The change in deferred inflows and outflows of resources for the Illinois Municipal Retirement Fund is reported only in the statement of activities	2,545,133
The change in the net pension liability for the Police Pension Fund and the Firefighters' Pension Fund are reported only in the statement of activities	(2,124,609)
The change in deferred inflows and outflows for the Police Pension Fund and the Firefighters' Pension Fund are reported only in the statement of activities	2,297,395
The change in deferred inflows and outflows for the Other Postemployment Benefit Plan are reported only in the statement of activities	517,708
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	
Depreciation	(742,391)
Loss on disposal of capital assets	(3,358)
Change in compensated absences	(9,040)
Change in total OPEB liability	(425,815)
Change in unamortized bond premium	8,945
Change in accrued interest payable	(60,456)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 3,016,379</u>

See accompanying notes to financial statements.

VILLAGE OF RIVER FOREST, ILLINOIS

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

April 30, 2023

	Business-Type Activities Water and Sewer
CURRENT ASSETS	
Cash and Cash Equivalents	\$ 2,241,505
Investments	737,582
Receivables (Net of Allowances for Uncollectibles)	
Customer Accounts	950,591
Accrued Interest	1,066
Prepaid Items	68,480
Deposits	<u>30,845</u>
Total Current Assets	<u>4,030,069</u>
NONCURRENT ASSETS	
Advances	550,057
Capital Assets	
Nondepreciable	16,578
Depreciable, Net of Accumulated Depreciation	<u>21,394,650</u>
Net Capital Assets	<u>21,411,228</u>
Total Noncurrent Assets	<u>21,961,285</u>
Total Assets	<u>25,991,354</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension Items - IMRF	294,531
OPEB Items	<u>10,440</u>
Total Deferred Outflows of Resources	<u>304,971</u>
Total Assets and Deferred Outflows of Resources	<u>26,296,325</u>

(This statement is continued on the following page.)

VILLAGE OF RIVER FOREST, ILLINOIS

STATEMENT OF NET POSITION (Continued)

PROPRIETARY FUNDS

April 30, 2023

	<u>Business-Type Activities Water and Sewer</u>
CURRENT LIABILITIES	
Accounts Payable	\$ 165,828
Accrued Payroll	23,740
Deposits Payable	120,875
Accrued Interest Payable	113,927
Current Portion of Long-Term	
Compensated Absences	7,169
Total OPEB Liability	14,166
Debt Certificates	51,852
Illinois EPA Loan	693,016
	<u>1,190,573</u>
Total Current Liabilities	
LONG-TERM LIABILITIES	
Net Pension Liability - IMRF	296,813
Compensated Absences	28,676
Total OPEB Liability	13,930
Debt Certificates	1,366,155
Illinois EPA Loan	9,620,940
	<u>11,326,514</u>
Total Long-Term Liabilities	
	<u>12,517,087</u>
Total Liabilities	
DEFERRED INFLOWS OF RESOURCES	
Pension Items - IMRF	3,091
OPEB Items	7,904
	<u>10,995</u>
Total Deferred Inflows of Resources	
	<u>12,528,082</u>
Total Liabilities and Deferred Inflows of Resources	
NET POSITION	
Net Investment in Capital Assets	11,097,272
Unrestricted	2,670,971
	<u>13,768,243</u>
TOTAL NET POSITION	<u>\$ 13,768,243</u>

See accompanying notes to financial statements.

VILLAGE OF RIVER FOREST, ILLINOIS

**STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION**

PROPRIETARY FUND

For the Year Ended April 30, 2023

	<u>Business-Type Activities Waterworks and Sewerage</u>
OPERATING REVENUES	
Charges for Services	
Water Sales	\$ 3,342,382
Sewer Charges	2,123,345
Sale of Meters	<u>12,237</u>
Total Operating Revenues	<u>5,477,964</u>
OPERATING EXPENSES	
Personal Services	1,065,540
Contractual Services	656,016
Commodities	1,745,551
Capital Outlay	230,191
Depreciation	<u>395,033</u>
Total Operating Expenses	<u>4,092,331</u>
OPERATING INCOME	<u>1,385,633</u>
NON-OPERATING REVENUES (EXPENSES)	
Investment Income	55,323
Interest Expense	(251,221)
Miscellaneous	<u>1,750</u>
Total Non-Operating Revenues (Expenses)	<u>(194,148)</u>
CHANGE IN NET POSITION	1,191,485
NET POSITION, MAY 1	<u>12,576,758</u>
NET POSITION, APRIL 30	<u><u>\$ 13,768,243</u></u>

See accompanying notes to financial statements.

VILLAGE OF RIVER FOREST, ILLINOIS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the Year Ended April 30, 2023

	Business-Type Activities
	Waterworks and Sewerage
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers and Users	\$ 5,425,072
Payments to Suppliers	(2,747,136)
Payments to Employees	<u>(1,143,746)</u>
Net Cash from Operating Activities	<u>1,534,190</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Interfund Loans	<u>(111,467)</u>
Net Cash from Noncapital Financing Activities	<u>(111,467)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Payment of Illinois EPA Loan Principal	(677,950)
Interest and Fiscal Charges	<u>(272,626)</u>
Net Cash from Capital and Related Financing Activities	<u>(950,576)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on Investments	54,752
Purchase/Sale of Investments	<u>(249,680)</u>
Net Cash from Investing Activities	<u>(194,928)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	277,219
CASH AND CASH EQUIVALENTS, MAY 1	<u>1,964,286</u>
CASH AND CASH EQUIVALENTS, APRIL 30	<u><u>\$ 2,241,505</u></u>

(This statement is continued on the following page.)

VILLAGE OF RIVER FOREST, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)

PROPRIETARY FUNDS

For the Year Ended April 30, 2023

	<u>Business-Type Activities Waterworks and Sewerage</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income	\$ 1,385,633
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities	
Depreciation	395,033
Miscellaneous Revenue	1,750
Changes in Assets and Liabilities	
Accounts Receivable	(59,812)
Prepaid items	(5,920)
Deposits	21,099
Accounts Payable	(130,557)
Accrued Payroll	9,292
Compensated Absences	(9,562)
Deposits Payable	5,170
Pension Items	49,375
OPEB Items	(127,311)
NET CASH FROM OPERATING ACTIVITIES	<u><u>\$ 1,534,190</u></u>
NONCASH TRANSACTIONS	
None	<u><u>\$ -</u></u>
TOTAL NONCASH TRANSACTIONS	<u><u>\$ -</u></u>

See accompanying notes to financial statements.

VILLAGE OF RIVER FOREST, ILLINOIS

STATEMENT OF FIDUCIARY NET POSITION

PENSION TRUST FUNDS

April 30, 2023

	Pension Trust Funds
ASSETS	
Cash and Cash Equivalents	\$ 332,634
Investments, at Fair Value	
Investment held in the Illinois Police Officers' Investment Fund	26,615,451
Investment held in the Illinois Firefighters' Pension Investment Fund	17,114,722
Prepaid Items	<u>6,503</u>
Total Assets	<u>44,069,310</u>
LIABILITIES	
Accounts Payable	<u>6,085</u>
Total Liabilities	<u>6,085</u>
NET POSITION RESTRICTED FOR PENSIONS	<u><u>\$ 44,063,225</u></u>

See accompanying notes to financial statements.

VILLAGE OF RIVER FOREST, ILLINOIS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

PENSION TRUST FUNDS

For the Year Ended April 30, 2023

ADDITIONS

Contributions

Employer Contributions	\$ 3,622,483
Employee Contributions	<u>539,619</u>

Total Contributions 4,162,102

Investment Income

Net Appreciation in Fair Value of Investments	564,710
Interest	<u>464,237</u>

Total Investment Income 1,028,947
Less Investment Expense (62,612)

Net Investment Income 966,335

Total Additions 5,128,437

DEDUCTIONS

Retirement Benefits	4,828,003
Refunds	14,024
Administrative Expenses	<u>93,876</u>

Total Deductions 4,935,903

NET INCREASE 192,534

**NET POSITION RESTRICTED
FOR PENSIONS**

May 1 43,870,691

April 30 \$ 44,063,225

See accompanying notes to financial statements.

VILLAGE OF RIVER FOREST, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

April 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Village of River Forest, Illinois (the Village) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Village's accounting policies are described below.

A. Reporting Entity

The Village is a municipal corporation governed by a Board of Trustees, which is elected by the public and has the exclusive responsibility and accountability for the decisions it makes. The Village has the statutory authority to adopt its own budget, to levy taxes and to issue bonded debt without the approval of another government. It has the right to sue and be sued and has the right to buy, sell, lease or mortgage property in its own name.

GAAP requires that the financial reporting entity include (1) the primary government, (2) organizations for which the primary government is financially accountable and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

In evaluating how to define the reporting entity, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was based upon the significance of its operational or financial relationship with the primary government. A blended component unit, although legally separate, is, in substance, part of the Village's operations and so data from this unit is combined with the data of the primary government. A discretely presented component unit, on the other hand, is reported in a separate column on the government-wide financial statements to emphasize it is legally separate from the Village. The Village has no discretely presented component units.

The Village's financial statements include two pension trust funds as fiduciary component units.

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

Police Pension Employees Retirement System

The Village's financial statements include the Police Pension Employees Retirement System (PPERS) as a fiduciary component unit reported as a pension trust fund. The Village's sworn police employees participate in the PPERS. PPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the Village President, one elected pension beneficiary, and two elected police employees constitute the pension board. The participants are required to contribute a percentage of salary as established by state statute and the Village is obligated to fund all remaining PPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of the Village's contribution levels. Accordingly, the PPERS is fiscally dependent on the Village.

Firefighters' Pension Employees Retirement System

The Village's financial statements include the Firefighters' Pension System (the FPERS) as a fiduciary component unit reported as a Pension Trust Fund. The Village's sworn full-time firefighters participate in the FPERS. FPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the Village President, one elected pension beneficiary and two elected from active participants of the Firefighters' Pension Fund constitute the pension board. The participants are required to contribute a percentage of salary as established by state statute and the Village is obligated to fund all remaining FPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. Accordingly, the FPERS is fiscally dependent on the Village.

B. Fund Accounting

The Village uses funds to report on its financial position and the changes in financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain village functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. Funds are classified into the following categories: governmental, proprietary and fiduciary.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting (Continued)

Governmental funds are used to account for all or most of a Village's general activities, including the collection and disbursement of restricted or committed monies (special revenue funds), the funds committed, restricted or assigned for the acquisition or construction of capital assets (capital projects funds), and the funds committed, restricted or assigned for the servicing of long-term debt (debt service funds) The General Fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the Village (internal service funds).

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments. The Village utilizes pension trust funds which are generally used to account for assets that the Village holds in a fiduciary capacity.

C. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Village. The effect of material interfund activity has been eliminated from these statements, except for interfund services provided and used. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Government-Wide and Fund Financial Statements (Continued)

The Village reports the following major governmental funds:

The General Fund is the Village's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The Capital Equipment Replacement Fund is a Capital Projects Fund that accounts for resources restricted, committed or assigned for the purchase and replacement of equipment to be used by governmental activities.

The Capital Improvement Fund is a Capital Projects Fund that accounts for funds committed for various infrastructure improvements including alleys, commuter parking lots and streets.

The Madison Street TIF Fund is a Capital Projects Fund that accounts for the financial activity associated with the Madison Street Tax Increment Financing District.

The Village reports the following major proprietary funds:

The Waterworks and Sewerage Fund accounts for the provision of water and sewer services, including infrastructure maintenance and improvements to the residents of the Village. All activities necessary to provide such services are accounted for in this fund including, but not limited to, administration, operations, maintenance, financing and related debt service and billing and collection.

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants, contributions and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Operating revenues and expenses are directly attributable to the operation of the proprietary funds. Non-operating revenue/expenses are incidental to the operations of these funds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Village considered property taxes as available if they are collected within 60 days of the end of the current fiscal period. A 90-day period availability period is used for revenue recognition for all other governmental fund revenues. The Village recognizes property taxes when they become both measurable and available in the year intended to finance. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as expenditures when due.

Those revenues susceptible to accrual are property taxes, sales, use, utility, telecommunication, motor fuel taxes, franchise fees, interest revenue and charges for services revenues associated with the current fiscal period. Fines (excluding fines collected by the Cook County Court) and permit revenues are not susceptible to accrual because generally they are not measurable until received in cash. All other revenue items are considered to be measurable and available only when cash is received by the Village.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidelines. Monies that are virtually unrestricted as to purpose of expenditure, which are usually revocable only for failure to comply with prescribed compliance requirements, are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

The Village reports unavailable/deferred/unearned revenue on its financial statements. Unavailable/deferred/unearned revenues arise when a potential revenue does not meet both the measurable and available or earned criteria for recognition in the current period. Unavailable/deferred/unearned revenues also arise when resources are received by the Village before it has a legal claim to them as when grant monies are received prior to the incurrence of qualifying expenditures.

In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability/deferred inflow is removed from the financial statements and revenue is recognized.

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Cash and Cash Equivalents

For purposes of reporting cash flows, the Village considers all cash on hand, demand deposits and highly liquid investments with a maturity of three months or less when purchased to be cash and cash equivalents.

F. Investments

Investments with a maturity of one year or less and all non-negotiable certificates of deposits are recorded at cost or amortized cost. All other investments and all investments of the pension trust funds are recorded at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The Village categorizes the fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

G. Property Taxes

The Village annually establishes a legal right to revenue from property tax assessments upon enactment of a tax levy ordinance by the Village Board of Trustees. Property taxes are recognized as a receivable at the time they are levied. Revenue from property taxes is recognized as the taxes are collected in the year intended to finance or when they become available to be used to pay liabilities of the current period, generally considered to be collected before year end. Revenue from those taxes which is not considered available is reported as unavailable/deferred revenue.

The property tax calendar for the 2022 tax levy is as follows:

Lien Date	January 1, 2022
Levy Date	December 12, 2022
Tax Bills Mailed (at Least 30 Days Prior to Collection Deadline)	
First Installment Due	April 3, 2023
Second Installment Due	December 1, 2023

Property taxes are billed and collected by the County Treasurer of Cook County, Illinois.

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Property Taxes (Continued)

The 2023 tax levy, which attached as an enforceable lien on property as of January 1, 2023, has not been recorded as a receivable as of April 30, 2023, as the tax has not yet been levied by the Village and will not be levied until December 2023 and, therefore, the levy is not measurable at April 30, 2023.

H. Capital Assets

Capital assets, which include property, building, equipment and infrastructure assets (e.g., roads, sidewalks, bridges and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial, individual cost of more than \$10,000 for vehicles and equipment, \$50,000 for buildings and improvements and \$100,000 for infrastructure and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Combined Sewers	75-100
Buildings and Improvements	50-75
Vehicles and Equipment	2-25
Water Distribution System	75
Storm Sewers (Relief)	75-100
Sanitary Sewers	100
Curbs and Gutters	60
Streets	60
Other Infrastructure	15-100

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Compensated Absences

Vested or accumulated vacation leave is accrued when incurred in the government-wide and proprietary fund financial statements, as the Village expects employees to use their vacation within one fiscal year; however, they may carry over ten days. Vested or accumulated vacation leave of proprietary funds and government-wide statements is recorded as an expense and liability of those funds as the benefits accrue to employees. Vacation leave is only recorded in the governmental fund financial statements when an employee leaves before year end and has not been paid out at year end. No liability is recorded for nonvesting, accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that is estimated will be taken as terminal leave prior to retirement.

J. Prepaid Items/Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items/expenses on the consumption method. Prepaid items in governmental funds are offset by nonspendable fund balance.

K. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as “due from other funds” or “due to other funds” on the financial statements. Short-term interfund loans, if any, are classified as interfund receivables/payables. Long-term interfund loans are classified as advances to/from other funds.

L. Long-Term Obligations

In the government-wide financial statements and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund financial statements. Bond premiums and discounts, as well as gains and losses on refundings, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Bond issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Fund Balances/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities or from enabling legislation adopted by the Village. Committed fund balance is constrained by formal actions of the Village's Board of Trustees, which is considered the Village's highest level of decision-making authority. Formal actions are documented in ordinances approved by the Village Board of Trustees and can only be modified by subsequent ordinances. Assigned fund balance represents amounts constrained by the Village's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the Village Board. Any residual fund balance in the General Fund, including fund balance targets and any deficit fund balance of any other governmental fund is reported as unassigned.

The Village's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending, the Village considers committed funds to be expended first followed by assigned funds and then unassigned funds. Net position/fund balance is displayed in the order of the relative strength of the spending constraints placed on the purposes for which resources can be used.

Per the Village's financial policy, the General Fund is to maintain a minimum unassigned fund balance, plus the amount restricted for working cash, of 25% of the total budgeted annual expenditures in the most recently approved annual budget. The Village Board shall determine the disposition of the fund balance in excess of this amount.

In the government-wide financial statements, restricted net position is legally restricted by outside parties for a specific purpose. Net investment in capital assets represents the book value of capital assets less any outstanding long-term debt issued to acquire or construct the capital asset.

None of the restricted net position or restricted fund balance results from enabling legislation adopted by the Village.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

O. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities, deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

2. DEPOSITS AND INVESTMENTS

Deposits and investments are governed by the Village's investment policy as well as Illinois Compiled Status (ILCS). It is the policy of the Village to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Village and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objective of the policy is legality, safety (preservation of capital and protection of investment principal), liquidity and yield.

The Village's investment policy permits investments in any credit union or bank, as defined by the *Illinois Banking Act*, and made investments in obligations guaranteed by the full faith and credit of the United States of America, similar obligations of agencies of the United States of America, certain money market mutual funds, The Illinois Funds and Illinois Metropolitan Investment Fund.

2. DEPOSITS AND INVESTMENTS (Continued)

The Illinois Public Treasurers' Investment Pool, known as The Illinois Funds, operates as a qualified external investment pool in accordance with the criteria established in GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, and thus, reports all investments at amortized cost rather than fair value. The investment in The Illinois Funds by participants is also reported at amortized cost. The Illinois Funds does not have any limitations or restrictions on participant withdrawals. The Illinois Treasurer's Office issues a separate financial report for The Illinois Funds which may be obtained by contacting the Administrative Office at Illinois Business Center, 400 West Monroe Street, Suite 401, Springfield, Illinois 62704.

The Illinois Metropolitan Investment Fund (IMET) is a local government investment pool. Created in 1996 as a not-for-profit trust formed under the Intergovernmental Cooperation Act and the Illinois Municipal Code. IMET was formed to provide Illinois government agencies with safe, liquid, attractive alternatives for investing and is managed by a Board of Trustees elected from the participating members. IMET offers participants two separate vehicles to meet their investment needs. The IMET Core Fund is designed for public funds that may be invested for longer than one year. The Core Fund carries the highest rating available (AAAf/bf) from Moody's for such funds. Member withdrawals can be made from the core fund with a five-day notice. The IMET Convenience Fund (CVF) is designed to accommodate funds requiring high liquidity, including short term cash management programs and temporary investment of bond proceeds. It is comprised of collateralized and FHLB LoC backed bank deposits, FDIC insured certificates of deposit and U.S. Government securities. Member withdrawals are generally on the same day as requested. Investments in IMET are valued at IMET's share price, which is the price the investment could be sold.

A. Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Village's deposits may not be returned to it. The Village's investment policy requires pledging of collateral with a fair value of 105% of all bank balances in excess of federal depository insurance with the collateral held by an independent third party in the Village's name.

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

B. Investments

The following table presents the investments and maturities of the Village's debt securities as of April 30, 2023:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	Greater Than 10
U.S. Agency Obligations	\$ 1,791,339	\$ 1,791,339	\$ -	\$ -	\$ -
U.S. Treasury Obligations	757,693	300,214	457,479	-	-
Negotiable CDs	6,286,595	4,378,421	1,908,174	-	-
TOTAL	\$ 8,835,627	\$ 6,469,974	\$ 2,365,653	\$ -	\$ -

The Village has the following recurring fair value measurements as of April 30, 2023: the U.S. agency obligations, U.S. Treasury obligations and negotiable CDs are valued using quoted matrix pricing models (Level 2 inputs).

Interest rate risk is the risk that changes in interest rates will adversely affect fair values of an investment. In accordance with its investment policy, the Village's investment portfolio shall remain sufficiently liquid to enable the Village to meet all operating requirements that may be reasonably anticipated in any village fund. Maturities of investment of all funds, except the Capital Projects Funds and Working Cash Funds, shall not exceed five years. Maturities of investments in the Capital Projects Funds and Working Cash Funds may exceed five years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of funds.

The Village limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the United States Government or securities issued by agencies of the United States Government that are explicitly guaranteed by the United States Government. The investments in U.S. agency obligations are rated AAA. The U.S treasury obligations are rated AA. IMET and The Illinois Funds are rated AAA by a national rating agency. The negotiable CDs are not rated.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Village will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Village's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the Village's agent separate from where the investment was purchased. The Illinois Funds and IMET are not subject to custodial credit risk.

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

B. Investments (Continued)

Concentration of credit risk - it is the policy of the Village to diversify its investment portfolio. Investments shall be diversified to eliminate the risk of loss resulting from overconcentration in a security, maturity, issuer or class of securities. The Village accomplishes this through investing in securities with varying maturities and continuously investing a portion of the portfolio in readily available funds to ensure the appropriate liquidity is maintained.

3. CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2023, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES				
Capital Assets not Being Depreciated				
Land	\$ 1,501,113	\$ -	\$ -	\$ 1,501,113
Land Right of Way	3,826,453	-	-	3,826,453
Construction in Progress	146,550	2,603,432	-	2,749,982
Total Capital Assets not Being Depreciated	5,474,116	2,603,432	-	8,077,548
Capital Assets Being Depreciated				
Buildings and Improvements	6,591,478	-	-	6,591,478
Vehicles and Equipment	5,592,689	335,954	76,019	5,852,624
Infrastructure	15,195,131	-	-	15,195,131
Total Capital Assets Being Depreciated	27,379,298	335,954	76,019	27,639,233
Less Accumulated Depreciation for				
Buildings and Improvements	2,502,118	151,094	-	2,653,212
Vehicles and Equipment	3,142,165	354,339	72,661	3,423,843
Infrastructure	6,354,686	236,958	-	6,591,644
Total Accumulated Depreciation	11,998,969	742,391	72,661	12,668,699
Total Capital Assets Being Depreciated, Net	15,380,329	(406,437)	3,358	14,970,534
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 20,854,445	\$ 2,196,995	\$ 3,358	\$ 23,048,082

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

3. CAPITAL ASSETS (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
BUSINESS-TYPE ACTIVITIES				
Capital Assets not Being Depreciated				
Land	\$ 500	\$ -	\$ -	\$ 500
Construction in Progress	16,078	-	-	16,078
Total Capital Assets not Being Depreciated	<u>16,578</u>	-	-	<u>16,578</u>
Capital Assets Being Depreciated				
Buildings	1,006,367	-	-	1,006,367
Vehicles and Equipment	1,019,801	-	-	1,019,801
Water Distribution System	6,890,382	-	-	6,890,382
Sewer System	16,995,705	-	-	16,995,705
Curbs and Gutters	2,641,730	-	-	2,641,730
Total Capital Assets Being Depreciated	<u>28,553,985</u>	-	-	<u>28,553,985</u>
Less Accumulated Depreciation for				
Buildings	763,009	8,351	-	771,360
Vehicles and Equipment	615,653	91,383	-	707,036
Water Distribution System	1,550,710	85,232	-	1,635,942
Sewer System	2,493,210	167,149	-	2,660,359
Curbs and Gutters	1,341,720	42,918	-	1,384,638
Total Accumulated Depreciation	<u>6,764,302</u>	<u>395,033</u>	-	<u>7,159,335</u>
Total Capital Assets Being Depreciated, Net	<u>21,789,683</u>	<u>(395,033)</u>	-	<u>21,394,650</u>
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	<u>\$ 21,806,261</u>	<u>\$ (395,033)</u>	<u>\$ -</u>	<u>\$ 21,411,228</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

GOVERNMENTAL ACTIVITIES	
General Government	\$ 134,493
Public Safety	214,388
Public Safety	31,501
Highway and Streets	<u>362,009</u>
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	<u>\$ 742,391</u>

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. LONG-TERM DEBT

A. Changes in Long-Term Liabilities

A summary of changes in long-term debt reported in the governmental activities of the Village for the year ended April 30, 2023 is as follows:

Issue	Balances May 1	Issuances	Retirements/ Refundings	Balances April 30	Current Portion
General Obligation Bonds	\$ 550,000	\$ -	\$ 275,000	\$ 275,000	\$ 275,000
Debt Certificates	3,881,481	-	-	3,881,481	148,148
Unamortized Premium	178,913	-	8,945	169,968	-
Compensated Absences	600,063	129,052	120,012	609,103	121,821
Net Pension Liability - IMRF and SLEP	-	1,065,154	-	1,065,154	-
Net Pension Liability - Police Pension	20,494,774	825,466	-	21,320,240	-
Net Pension Liability - Firefighters' Pension	16,565,751	1,299,143	-	17,864,894	-
Total Other Postemployment Benefit Liability	5,529,246	425,815	-	5,955,061	234,856
TOTAL GOVERNMENTAL ACTIVITIES	\$ 47,800,228	\$ 3,744,630	\$ 403,957	\$ 51,140,901	\$ 779,825

A summary of changes in long-term debt reported in the business-type activities of the Village for the year ended April 30, 2023 is as follows:

Issue	Balances May 1	Issuances	Retirements/ Refundings	Balances April 30	Current Portion
IEPA Loan	\$ 10,991,906	\$ -	\$ 677,950	\$ 10,313,956	\$ 693,016
Debt Certificates	1,358,519	-	-	1,358,519	51,852
Unamortized Premium	62,619	-	3,131	59,488	-
Compensated Absences	45,407	3,626	13,188	35,845	7,169
Net Pension Liability - IMRF and SLEP	-	296,813	-	296,813	-
Total Other Postemployment Benefit Liability	168,388	-	140,292	28,096	14,166
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 12,626,839	\$ 300,439	\$ 834,561	\$ 12,092,717	\$ 766,203

For the governmental activities, the net pension liabilities, compensated absences and the total other postemployment benefit liability are generally liquidated by the General Fund. The Debt Service Fund make payments on the general obligation bonds and debt certificates. For the business-type activities, the IEPA loans, debt certificates, compensated absences, net pension liability and total other postemployment benefit liability are liquidated by the Waterworks and Sewerage Fund.

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. LONG-TERM DEBT (Continued)

B. General Obligation Bonds

General obligation bonds are direct obligations and pledge the full faith and credit of the Village. General obligation bonds currently outstanding are as follows:

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Current Portion
\$550,000 General Obligation Limited Tax Bonds, Series 2022 due in installments of \$275,000, plus annual interest at 0.65% to 0.95% through December 1, 2023.	Debt Service	\$ 550,000	\$ -	\$ 275,000	\$ 275,000	\$ 275,000
TOTAL GENERAL OBLIGATION BONDS		\$ 550,000	\$ -	\$ 275,000	\$ 275,000	\$ 275,000

On February 16, 2022, the Village issued \$550,000 General Obligation Limited Tax Bonds, Series 2022. The proceeds will be used to fund street improvements.

C. General Obligation Debt Certificates

General obligation debt certificates are direct obligations and pledge the full faith and credit of the Village. General obligation debt certificates currently outstanding are as follows:

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Current Portion
\$5,240,000 General Obligation Debt Certificates 2022A due in annual installments of \$200,000 to \$380,000, plus interest of 3% to 4%, through December 1, 2041.	Debt Service/ Waterworks and Sewerage	\$ 5,240,000	\$ -	\$ -	\$ 5,240,000	\$ 200,000
TOTAL GENERAL OBLIGATION DEBT CERTIFICATES		\$ 5,240,000	\$ -	\$ -	\$ 5,240,000	\$ 200,000

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. LONG-TERM DEBT (Continued)

C. General Obligation Debt Certificates (Continued)

On March 22, 2022, the Village issued \$5,240,000 General Obligation Debt Certificates, 2022A. \$3,881,481 of proceeds are reported in governmental activities will be used to fund alley improvements and \$1,358,519 of proceeds are reported in business-type activities and will be used to fund water infrastructure improvements.

D. Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

Fiscal Year	Governmental Activities			
	General Obligation Bonds		Debt Certificates	
	Principal	Interest	Principal	Interest
2024	\$ 275,000	\$ 2,613	\$ 148,148	\$ 145,704
2025	-	-	151,852	141,259
2026	-	-	155,556	136,704
2027	-	-	162,963	132,038
2028	-	-	166,667	127,148
2029	-	-	170,370	122,148
2030	-	-	177,778	117,038
2031	-	-	181,481	109,926
2032	-	-	188,889	102,666
2033	-	-	196,296	95,111
2034	-	-	207,407	87,260
2035	-	-	214,815	78,962
2036	-	-	222,222	70,370
2037	-	-	233,333	61,482
2038	-	-	240,741	52,148
2039	-	-	251,852	42,518
2040	-	-	259,259	32,444
2041	-	-	270,370	22,074
2042	-	-	281,482	11,260
TOTAL	\$ 275,000	\$ 2,613	\$ 3,881,481	\$ 1,688,260

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. LONG-TERM DEBT (Continued)

D. Debt Service Requirements to Maturity (Continued)

Fiscal Year	Business-Type Activities			
	IEPA Loan		Debt Certificates	
	Principal	Interest	Principal	Interest
2024	\$ 693,016	\$ 224,130	\$ 51,852	\$ 50,996
2025	708,416	208,730	53,148	49,440
2026	724,159	192,987	54,444	47,846
2027	740,250	176,896	57,037	46,212
2028	756,700	160,446	58,333	44,502
2029	773,515	143,630	59,630	42,752
2030	790,705	126,441	62,222	40,962
2031	808,276	108,870	63,519	38,474
2032	826,238	90,908	66,111	35,934
2033	844,599	72,547	68,704	33,289
2034	863,366	53,780	72,592	30,540
2035	882,552	34,593	75,185	27,638
2036	902,164	14,981	77,778	24,630
2037	-	-	81,666	21,518
2038	-	-	84,259	18,252
2039	-	-	88,148	14,883
2040	-	-	90,742	11,356
2041	-	-	94,630	7,726
2042	-	-	98,519	3,940
TOTAL	\$ 10,313,956	\$ 1,608,939	\$ 1,358,519	\$ 590,890

E. Legal Debt Margin

Chapter 65, Section 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 produced by multiplying the municipality's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979."

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. LONG-TERM DEBT (Continued)

E. Legal Debt Margin (Continued)

ASSESSED VALUATION - 2021 (most recent data)	<u>\$ 594,319,539</u>
Legal Debt Limit - 8.625% of Assessed Valuation	\$ 51,260,060
Amount of Debt Applicable to Debt Limit General Obligation Debt	<u>5,515,000</u>
LEGAL DEBT MARGIN	<u>\$ 45,745,060</u>

5. LESSOR DISCLOSURES

In accordance with GASB Statement No. 87, *Leases*, the Village's lessor activity is as follows:

The Village entered into a lease arrangement on April 1, 2019, to lease tower space. Payments ranging from \$3,000 to \$5,055 are due to the Village in monthly installments, through March 2049. The lease agreement is noncancelable and maintains an interest rate of 3.492%. During the fiscal year, the Village collected \$36,000 and recognized a \$30,170 reduction in the related deferred inflow of resource. The remaining lease receivable and offsetting deferred inflow of resource for this agreement are \$801,890 and \$781,925, respectively, as of April 30, 2023.

6. RISK MANAGEMENT

Intergovernmental Risk Management Agency

The Village participates in the Intergovernmental Risk Management Agency (IRMA). IRMA is an organization of municipalities and special districts in Northeastern Illinois which have formed an association under the Illinois Intergovernmental Cooperation's Statute to pool its risk management needs. The agency administers a mix of self-insurance and commercial insurance coverages; property/casualty and workers' compensation claim administration/litigation management services; unemployment claim administration; extensive risk management/loss control consulting and training programs; and a risk information system and financial reporting service for its members.

The Village's payments to IRMA are displayed on the financial statements as expenditures/expenses in appropriate funds. The Village assumes the first \$2,500 of each occurrence and IRMA has a mix of self-insurance and commercial insurance at various amounts above that level.

Each member appoints one delegate, along with an alternate delegate, to represent the member on the Board of Directors. The Village does not exercise any control over the activities of IRMA beyond its representation on the Board of Directors.

6. RISK MANAGEMENT (Continued)

Intergovernmental Risk Management Agency (Continued)

Initial contributions are determined each year based on the individual member's eligible revenue as defined in the by-laws of IRMA and experience modification factors based on past member loss experience. Members have a contractual obligation to fund any deficit of IRMA attributable to a membership year during which they were a member. Supplemental contributions may be required to fund these deficits. The Village had no liabilities to IRMA as of April 30, 2023.

Risks for medical, dental and death benefits for employees and retirees are provided through the Village's participation in the Intergovernmental Personnel Benefit Cooperative (IPBC). IPBC is a public entity risk pool established by certain units of local government in Illinois to administer some or all of the personnel benefit programs (primarily medical, dental and life insurance coverage) offered by its members to their officers and employees, and to the officers and employees of certain other governmental, quasi-governmental and nonprofit public service entities. The Village's payments to IPBC are displayed on the financial statements as expenses in the appropriate funds.

Management consists of a Board of Directors comprised of one appointed representative from each member. The officers of IPBC are chosen by the Board of Directors from among their membership. The Village does not exercise any control over the activities of IPBC beyond its representation on the Board of Directors of the sub-pool. To obtain IPBC's financial statements, contact the administrative offices of IPBC at 301 East Irving Park Road, Streamwood, Illinois 60107.

7. CONTINGENT LIABILITIES

A. Litigation

The Village is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Village's attorney the resolution of these matters will not have a material adverse effect on the financial condition of the Village.

B. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Village expects such amounts, if any, to be immaterial.

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

8. INDIVIDUAL FUND DISCLOSURES

A. Individual fund interfund receivables/payables are as follows:

Receivable Fund	Payable Fund	Amount
General	Madison Street TIF	\$ 150,000
General	Nonmajor Governmental	<u>50,000</u>
TOTAL		<u>\$ 200,000</u>

The due to/due from represent short-term borrowings between funds which will be repaid within one year.

B. Interfund advances are as follows:

Receivable Fund	Payable Fund	Amount
General	Madison Street TIF	\$ 1,873,000
Waterworks and Sewerage	Capital Equipment Replacement	<u>550,057</u>
TOTAL		<u>\$ 2,423,057</u>

The purpose of the interfund advances are as follows:

- \$1,873,000 advance from the General Fund to the Madison Street TIF Fund represents money loaned for the purchase of property in the TIF District.
- \$550,057 advance from the Waterworks and Sewerage Fund to the Capital Equipment Replacement Fund represents money loaned for future vehicle and equipment replacements.

9. DEFINED BENEFIT PENSION PLANS

The Village contributes to four defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system; the Sheriff's Law Enforcement Personnel Fund (SLEP), which is administered by IMRF and is also an agent multiple-employer public employee retirement system; and the Police Pension Plan which is a single-employer pension plan and the Firefighters' Pension Plan which is a single-employer pension plan. Although IMRF is an agent multiple-employer defined benefit plan, the Village's participation is considered to be that of a cost-sharing multiple employer pension plan due to the River Forest Public Library's (the Library)

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

participation in the plan. The benefits, benefit levels, employee contributions and employer contributions for the three plans are governed by ILCS and can only be amended by the Illinois General Assembly. The Police Pension Plan and Firefighters' Pension Plan do not issue separate reports. However, IMRF issues a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523 or online at www.imrf.org.

The table below is a summary for all pension plans as of and for the year ended April 30, 2023:

	IMRF	SLEP	Police Pension	Firefighters' Pension	Total
Net Pension Liability	\$ 1,341,446	\$ 20,520	\$ 21,320,240	\$ 17,864,894	\$ 40,547,100
Deferred Outflows of Resources	1,306,932	19,208	2,663,108	2,004,941	5,994,189
Deferred Inflows of Resources	13,968	-	1,525,241	1,160,597	2,699,806
Pension Expense	346,818	2,705	1,654,394	1,795,303	3,799,220

A. Plan Descriptions

Illinois Municipal Retirement Fund

Plan Membership

At December 31, 2022 (most recent information available), IMRF membership consisted of:

Inactive Employees or Their Beneficiaries	
Currently Receiving Benefits	59
Inactive Employees Entitled to but not yet Receiving Benefits	69
Active Employees	<u>42</u>
TOTAL	<u><u>170</u></u>

The IMRF data included in the table above includes membership of both the Village and the Library.

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Benefits Provided

All employees (other than those covered by SLEP, the Police Pension Plan or the Firefighters' Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

Contributions

These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.50% of their annual salary to IMRF. The Village is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer contribution rate for the fiscal year ended April 30, 2023 was 8.50% of covered payroll.

Actuarial Assumptions

The Village's net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions (Continued)

Actuarial Valuation Date	December 31, 2022
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.25%
Salary Increases	2.85% to 13.75%
Interest Rate	7.25%
Cost of Living Adjustments	3.00%
Asset Valuation Method	Fair Value

For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables and future mortality Improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median Income, General, Disabled Retiree, Male and Female (both unadjusted) tables and future mortality Improvements projected using scale MP-2020. For active members, the Pub-2010, Amount Weighted, below-median Income, General, Employee, Male and Female (both unadjusted) tables and future mortality Improvements projected using scale MP-2020.

Discount Rate

The discount rate used to measure the total pension liability at December 31, 2022 was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Change in the Net Pension Liability (Asset)

	(A) Total Pension Liability	(B) Plan Fiduciary Net Position	(A) - (B) Net Pension Liability (Asset)
BALANCES AT JANUARY 1, 2022	\$ 18,054,479	\$ 20,506,638	\$ (2,452,159)
Changes for the Period			
Service Cost	284,179	-	284,179
Interest	1,285,545	-	1,285,545
Difference Between Expected and Actual Experience	118,448	-	118,448
Changes in Assumptions	-	-	-
Employer Contributions	-	274,663	(274,663)
Employee Contributions	-	187,607	(187,607)
Net Investment Income	-	(2,474,165)	2,474,165
Benefit Payments and Refunds	(929,816)	(929,816)	-
Other (Net Transfer)	-	(291,759)	291,759
Net Changes	758,356	(3,233,470)	3,991,826
BALANCES AT DECEMBER 31, 2022	\$ 18,812,835	\$ 17,273,168	\$ 1,539,667

The table presented above includes amounts for both the Village and the Library. The Village's proportionate share of the net pension liability (asset) at January 1, 2022, the employer contributions and the net pension liability at December 31, 2022, was \$(2,097,379), \$239,303 and \$1,341,446 respectively. The Library's proportionate share of the net pension liability (asset) at January 1, 2022, the employer contributions and the net pension liability at December 31, 2022, was \$(354,780), \$35,360 and \$198,221 respectively.

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended April 30, 2023, the Village recognized pension expense of \$346,818.

At April 30, 2023, the Village reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 74,853	\$ 16,032
Changes in Assumption	-	-
Contributions Made after Measurement Date	73,774	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	1,354,909	-
TOTAL	\$ 1,503,536	\$ 16,032

The deferred outflows presented in the table above include amounts for both the Village and the Library. The Village's proportionate share of the deferred outflows of resources at April 30, 2023 was \$1,306,932. The Library's proportionate share of the deferred outflows of resources at April 30, 2023, was \$196,604. The Village's proportionate share of the deferred inflows of resources at April 30, 2023, was \$13,968. The Library's proportionate share of the deferred inflows of resources at April 30, 2023, was \$2,064.

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)

\$61,242 contributed after the measurement date of the plan will be recognized in pension expense for the fiscal year ending April 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized as pension expense by the Village as follows:

Year Ending April 30,	
2024	\$ (54,597)
2025	218,567
2026	387,719
2027	<u>680,033</u>
TOTAL	<u>\$ 1,231,722</u>

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the net pension liability (asset) of the Village calculated using the discount rate of 7.25% as well as what the Village's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability (Village)	\$ 4,438,206	\$ 1,341,446	\$ 6,168
Net Pension Liability (Library)	<u>655,803</u>	<u>198,221</u>	<u>911</u>
Net Pension Liability (Total)	<u>\$ 5,094,009</u>	<u>\$ 1,539,667</u>	<u>\$ 7,079</u>

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel

Sheriff's Law Enforcement Personnel (SLEP) having accumulated at least 20 years of SLEP service and terminating IMRF participation or after January 1, 1988, may elect to retire at or after age 50 with no early retirement discount penalty. SLEP members meeting these two qualifications are entitled to an annual retirement benefit payable monthly for life, in an amount equal to 2 1/2% of their final rate of earnings for each year of credited service up to 20 years, 2% of their final earnings rate for the next ten years of credited service, and 1% for each year thereafter. For SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies. SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by ILCS.

Contributions

Participating members are required to contribute 7.50% of their annual salary to SLEP. The Village is required to contribute the remaining amounts necessary to fund SLEP as specified by statute. The employer contribution rate for the year ended December 31, 2022 was 0.00% of covered payroll.

At December 31, 2022, IMRF membership consisted of:

Inactive Employees or their Beneficiaries	
Currently Receiving Benefits	3
Inactive Employees Entitled to but not yet	
Receiving Benefits	-
Active Employees	-
	<hr/>
TOTAL	<u><u>3</u></u>

Actuarial Assumptions

The Village's net pension liability was measured as of December 31, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Actuarial Assumptions (Continued)

Actuarial Valuation Date	December 31, 2022
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.25%
Salary Increases	2.85% to 13.75%
Interest Rate	7.25%
Cost of Living Adjustments	3.00%
Asset Valuation Method	Fair Value

For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2020.

Discount Rate

The discount rate used to measure the total pension liability at December 31, 2022 was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel

Changes in the Net Pension Liability (Asset)

	(A) Total Pension Liability	(B) Plan Fiduciary Net Position	(A) - (B) Net Pension Liability (Asset)
BALANCES AT JANUARY 1, 2022	\$ 214,028	\$ 247,682	\$ (33,654)
Changes for the Period			
Interest	14,859	-	14,859
Difference Between Expected and Actual Experience	2,547	-	2,547
Employer Contributions	-	829	(829)
Net Investment Income	-	(39,053)	39,053
Benefit Payments and Refunds	(18,140)	(18,140)	-
Administrative expense	-	-	-
Other (Net Transfer)	-	1,456	(1,456)
Net Changes	(734)	(54,908)	54,174
BALANCES AT DECEMBER 31, 2022	\$ 213,294	\$ 192,774	\$ 20,520

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended April 30, 2023, the Village recognized pension expense of \$2,705. At April 30, 2023, the Village reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ -	\$ -
Changes in Assumption	-	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	19,208	-
TOTAL	<u>\$ 19,208</u>	<u>\$ -</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year Ending April 30,</u>	
2024	\$ (1,339)
2025	3,239
2026	6,021
2027	11,287
2028	-
Thereafter	-
TOTAL	<u>\$ 19,208</u>

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the Village calculated using the discount rate of 7.25% as well as what the Village's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability	\$ 39,119	\$ 20,520	\$ 4,358

Police Pension Plan

Plan Administration

Police sworn personnel are covered by the Police Pension Plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by ILCS (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The Village accounts for the plan as a pension trust fund.

Plan Membership

At April 30, 2023, the Police Pension Plan membership consisted of:

Inactive Plan Members Currently Receiving Benefits	38
Inactive Plan Members Entitled to but not yet Receiving Benefits	16
Active Plan Members	29
TOTAL	83

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Benefits Provided

The following is a summary of the Police Pension Plan as provided for in ILCS:

The Police Pension Plan provides retirement benefits as well as death and disability benefits. Tier 1 employees (those hired as a police officer prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least eight years but less than 20 years of creditable service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977, shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the greater of the average monthly salary obtaining by dividing the total salary during the 48 consecutive months of service within the last of 60 months in which the total salary was the highest by the number of months in that period; or the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officers' salary for pension purposes is capped at \$106,800, plus the lesser of ½ of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., ½% for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or ½ of the change in the Consumer Price Index for the preceding calendar year.

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Contributions

Employees are required by ILCS to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. The Village has until the year 2040 to fund 90% of the past service cost for the Police Pension Plan. However, the Village has adopted a pension funding policy that funds 100% of the past service cost on a closed basis by the year 2040. For the year ended April 30, 2023, the Village's contribution was 63.91% of covered payroll.

Illinois Police Officers' Pension Investment Fund

The Illinois Police Officers' Pension Investment Fund (IPOPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate police pension funds. IPOPIF was created by Public Act 101-0610 and codified within the Illinois Pension Code, becoming effective January 1, 2020, to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds as defined in 40 ILCS 5/22B-105. Participation in IPOPIF by Illinois suburban and downstate police pension funds is mandatory.

Investments

Investments of the plan are combined in a commingled external investment pool and held by IPOPIF. A schedule of investment expenses is included in IPOPIF's annual report. For additional information on IPOPIF's investments, please refer to their annual report as of June 30, 2023. A copy of that report can be obtained from IPOPIF at 456 Fulton Street, Suite 402, Peoria, IL 61602 or at www.ipopif.org.

9. **DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Investment Policy

IPOPIF's investment policy was originally adopted by the Board of Trustees on December 17, 2021. IPOPIF has the authority to invest trust fund assets in any type of security subject to the requirements and restrictions set forth in the Illinois Pension Code and is not restricted by the Pension Code sections that pertain exclusively to the Article 3 participating police pension funds. IPOPIF shall be subject to the provisions of the Illinois Pension Code including, but not limited to, utilization of emerging investment managers and utilization of businesses owned by minorities, women and persons with disabilities.

Net Asset Value

The Net Asset Value (NAV) of the plan's pooled investment in IPOPIF was \$26,615,451 at April 30, 2023. The pooled investments consist of the investments as noted in the target allocation table below. Investments in IPOPIF are valued at IPOPIF's share price, which is the price the investment could be sold. There are no unfunded commitments at April 30, 2023. The plan may redeem shares with a seven calendar day notice. IPOPIF may, at its sole discretion and based on circumstances, process redemption requests with fewer than a seven calendar day notice. Regular redemptions of the same amount on a particular day of the month may be arranged with IPOPIF.

Investment Rate of Return

For the year ended April 30, 2023, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 2.15%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Deposits with Financial Institutions

The plan retains all of its available cash with two financial institutions. Available cash is determined to be that amount which is required for the current expenditures of the plan. The excess of available cash is required to be transferred to IPOPIF for purposes of the long-term investment for the plan.

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the fund's deposits may not be returned to them. The plan's investment policy requires that all deposits in excess of FDIC insurable limits be secured by collateral in order to protect deposits from default.

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation using the following actuarial methods and assumptions.

Actuarial Valuation Date	April 30, 2023
Actuarial Cost Method	Entry-Age Normal
Asset Valuation Method	Fair Value
Assumptions	
Inflation	2.25%
Salary Increases	3.25% to 7.40%
Investment Rate of Return	7.00%

Mortality rates were based on the PubS-2010 adjusted for plan status, demographics and Illinois Public Pension data.

Discount Rate

The discount rate used to measure the total pension liability was 7%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the Village calculated using the discount rate of 7% as well as what the Village's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6%) or 1 percentage point higher (8%) than the current rate:

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Net Pension Liability	\$ 27,617,946	\$ 21,320,240	\$ 16,151,709

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Changes in the Net Pension Liability

	(A) Total Pension Liability	(B) Plan Fiduciary Net Position	(A) - (B) Net Pension Liability
BALANCES AT MAY 1, 2022	\$ 46,810,186	\$ 26,315,412	\$ 20,494,774
Changes for the Period			
Service Cost	619,333	-	619,333
Interest	3,195,568	-	3,195,568
Changes of Benefit Terms	(21,109)	-	(21,109)
Difference Between Expected and Actual Experience	76,691	-	76,691
Changes in Assumptions	-	-	-
Employer Contributions	-	1,943,889	(1,943,889)
Employee Contributions	-	302,633	(302,633)
Other Contributions	-	-	-
Net Investment Income (Loss)	-	851,818	(851,818)
Benefit Payments and Refunds	(2,657,793)	(2,657,793)	-
Administrative Expense	-	(53,323)	53,323
Net Changes	1,212,690	387,224	825,466
BALANCES AT APRIL 30, 2023	\$ 48,022,876	\$ 26,702,636	\$ 21,320,240

The funded status of the plan at April 30, 2023 was 55.60%.

In 2023, there were changes in benefit terms for Tier II disabled members.

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Changes in the Net Pension Liability (Continued)

For the year ended April 30, 2023, the Village recognized pension expense of \$1,654,394. At April 30, 2023, the Village reported deferred outflows of resources and deferred inflows of resources related to the Police Pension Plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between Expected and Actual Experience	\$ 743,031	\$ 1,092,509
Changes in Assumption	632,963	432,732
Net Difference between Projected and Actual Earnings on Pension Plan Investments	<u>1,287,114</u>	<u>-</u>
TOTAL	<u>\$ 2,663,108</u>	<u>\$ 1,525,241</u>

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

Amounts reported as deferred outflows of resources and deferred inflows of resources related to police pension will be recognized in pension expense as follows:

<u>Year Ending April 30,</u>	
2024	\$ 100,103
2025	33,329
2026	830,611
2027	172,468
2028	1,356
Thereafter	<u>-</u>
TOTAL	<u>\$ 1,137,867</u>

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan

Plan Administration

Fire sworn personnel are covered by the Firefighters' Pension Plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by ILCS (40 ILCS 5/4-1) and may be amended only by the Illinois legislature. The Village accounts for the plan as a pension trust fund.

Plan Membership

At April 30, 2023, the Firefighters' Pension Plan membership consisted of:

Inactive Plan Members Currently Receiving Benefits	28
Inactive Plan Members Entitled to but not yet Receiving Benefits	4
Active Plan Members	19
TOTAL	51

Benefits Provided

The Firefighters' Pension Plan provides retirement benefits as well as death and disability benefits. Tier 1 employees (those hired as a firefighter prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held at the date of retirement. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years but less than 20 years of creditable service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a covered employee who retired with 20 or more years of service after January 1, 1977, shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter.

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Benefits Provided (Continued)

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the greater of (1) the average monthly salary obtained by dividing the total salary of the firefighter during the 48 consecutive months of service within the last of 60 months in which the total salary was the highest by the number of months in that period; or (2) the average monthly salary obtained during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Firefighters' salary for pension purposes is capped at \$106,800, plus the lesser of $\frac{1}{2}$ of the annual change in the Consumer Price Index or 3% compounded annually. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., $\frac{1}{2}$ % for each month under 55). The monthly benefit of a Tier 2 firefighter shall be increased annually at age 60 on the January 1st after the firefighter retires or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or $\frac{1}{2}$ of the change in the Consumer Price Index for the preceding calendar year.

Contributions

Covered employees are required to contribute 9.455% of their base salary to the Firefighters' Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. The Village has until the year 2040 to fund 90% of the past service costs for the Firefighters' Pension Plan. However, the Village has adopted a pension funding policy that funds 100% of the past service cost on a closed basis by the year 2040. For the year ended April 30, 2023, the Village's contribution was 66.97% of covered payroll.

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Illinois Firefighters' Pension Investment Fund

The Illinois Firefighters' Pension Investment Fund (IFPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate firefighter pension funds. IFPIF was created by Public Act 101-0610, and codified within the Illinois Pension Code, becoming effective January 1, 2020, to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds. Participation in IFPIF by Illinois suburban and downstate firefighter pension funds is mandatory.

Net Asset Value

The Net Asset Value (NAV) of the plan's pooled investment in IFPIF was \$17,114,722 at April 30, 2023. The pooled investments consist of the investments as noted in the target allocation table available at www.ifpif.org. Investments in IFPIF are valued at IFPIF's share price, which is the price the investment could be sold. There are no unfunded commitments at April 30, 2023. The plan may redeem shares by giving notice by 5:00 pm central time on the 1st of each month. Requests properly submitted on or before the 1st of each month will be processed for redemption by the 14th of the month. Expedited redemptions may be processed at the sole discretion of IFPIF.

Investment Policy

IFPIF's current investment policy was adopted by the Board of Trustees on June 17, 2022. IFPIF is authorized to invest in all investments allowed by ILCS. The IFPIF shall not be subject to any of the limitations applicable to investments of pension fund assets currently held by the transferor pension funds under Sections 1-113.1 through 1-113.12 or Article 4 of the Illinois Pension Code.

Investment Rate of Return

For the year ended April 30, 2023, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 3.20%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the fund's deposits may not be returned to them. The fund's investment policies do not require pledging of collateral for all bank balances in excess of federal depository insurance, since flow-through FDIC insurance is available for the Fund's deposits with financial institutions.

The plan retains all of its available cash with one financial institution. Available cash is determined to be that amount which is required for the current expenditures of the plan. The excess of available cash is required to be transferred to IFPIF for purposes of the long-term investment for the plan.

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation using the following actuarial methods and assumptions.

Actuarial Valuation Date	April 30, 2023
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.25%
Projected Salary Increases	3.25%
Interest Rate	7.00%
Cost of Living Adjustments	2.25%
Asset Valuation Method	Fair Value

Mortality rates were based on the Pub-2010 Table adjusted for Plan Status, Demographics and Illinois Public Pension Data.

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the Village calculated using the discount rate of 7% as well as what the Village's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6%) or 1 percentage point higher (8%) than the current rate:

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Net Pension Liability	\$ 22,170,495	\$ 17,864,894	\$ 14,293,284

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Changes in the Net Pension Liability

	(A) Total Pension Liability	(B) Plan Fiduciary Net Position	(A) - (B) Net Pension Liability
BALANCES AT MAY 1, 2022	\$ 34,121,030	\$ 17,555,279	\$ 16,565,751
Changes for the Period			
Service Cost	578,550	-	578,550
Interest	2,341,375	-	2,341,375
Changes of Benefit Terms	(59,540)	-	(59,540)
Difference Between Expected and Actual Experience	438,302	-	438,302
Changes in Assumptions	-	-	-
Employer Contributions	-	1,678,594	(1,678,594)
Employee Contributions	-	236,986	(236,986)
Net Investment Income (Loss)	-	114,517	(114,517)
Benefit Payments and Refunds	(2,184,234)	(2,184,234)	-
Administrative Expense	-	(40,553)	40,553
Net Changes	1,104,453	(194,690)	1,299,143
BALANCES AT APRIL 30, 2023	\$ 35,225,483	\$ 17,360,589	\$ 17,864,894

The funded status of the plan at April 30, 2023 was 49.30%.

In 2023, there were changes in benefit terms for Tier II disabled members.

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended April 30, 2023, the Village recognized pension expense of \$1,795,303. At April 30, 2023, the Village reported deferred outflows of resources and deferred inflows of resources related to the Firefighters' Pension Plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between Expected and Actual Experience	\$ 443,626	\$ 1,013,309
Changes in Assumption	223,759	147,288
Net Difference between Projected and Actual Earnings on Pension Plan Investments	1,337,556	-
TOTAL	\$ 2,004,941	\$ 1,160,597

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the Firefighters' Pension Plan will be recognized in pension expense as follows:

<u>Year Ending</u> <u>April 30,</u>	
2024	\$ 157,656
2025	(101,011)
2026	525,670
2027	252,812
2028	9,217
Thereafter	-
TOTAL	\$ 844,344

10. OTHER POSTEMPLOYMENT BENEFITS

A. Plan Description

In addition to providing the pension benefits described, the Village provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and any employer contributions are governed by ILCS and by the Village. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The activity of the plan is reported in the funds from which the benefits are paid.

B. Benefits Provided

The Village provides postemployment health care benefits to its retirees and certain disabled employees. To be eligible for benefits, an employee must qualify for retirement under one of the Village's retirement plans or meet COBRA requirements.

The Village's retiree medical plan provides continuation of employer subsidized health coverage (for the retiree and dependents, if any) upon retirement from the Village after meeting the age and service requirements for retirement. Retirees pay a percentage of the cost (blended) of coverage based on their age and service at retirement. For certain disabled employees who qualify for health insurance benefits under the Public Safety Employee Benefits Act (PSEBA), the Village is required to pay 100% of the cost of basic health insurance for the employee and their dependents for their lifetime.

C. Membership

At April 30, 2023 (most recent data available), membership consisted of:

Retirees and Beneficiaries Currently Receiving Benefits	37
Terminated Employees Entitled to Benefits but not yet Receiving Them	-
Active Employees	<u>85</u>
 TOTAL	 <u>122</u>
 Participating Employers	 <u><u>1</u></u>

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

D. Actuarial Assumptions and Other Inputs

The total OPEB liability was determined by an actuarial valuation performed as of April 30, 2023 using the following actuarial methods and assumptions.

Actuarial Valuation Date	May 1, 2022
Measurement Date	April 30, 2023
Actuarial Cost Method	Entry-Age Normal
Inflation	3.00%
Discount Rate	4.14%
Healthcare Cost Trend Rates	Starting at 6.00% Decreasing to an Ultimate Rate of 4.50% for 2039 and Thereafter
Asset Valuation Method	N/A
Mortality Rates	PubG.H-2010(B) Mortality Table - General with future mortality improvement using Scale MP-2020 PubG.H-2010(A) Mortality Table - General with mortality improvement Scale MP- 2020 for Firefighter and Police Employees

E. Discount Rate

The discount rate was based on the S&P Municipal Bond 20-year high-grade rate index rate for tax exempt general obligation municipal bonds rated AA or better at April 30, 2023.

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

F. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
BALANCES AT MAY 1, 2022	\$ 5,697,634
Changes for the Period	
Service Cost	130,308
Interest	232,252
Changes in Benefit Terms	(310,669)
Difference between Expected and Actual Experience	991,544
Changes in Assumptions	(508,890)
Benefit Payments	(249,022)
Other Changes	-
Net Changes	<u>285,523</u>
BALANCES AT APRIL 30, 2023	<u>\$ 5,983,157</u>

There was a change in assumptions related to the discount rate, healthcare trend rates and mortality rates in 2023.

G. Rate Sensitivity

The following is a sensitive analysis of total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the Village calculated using the discount rate of 4.14% as well as what the Village's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.14%) or 1 percentage point higher (5.14%) than the current rate:

	1% Decrease (3.14%)	Current Discount Rate (4.14%)	1% Increase (5.14%)
Total OPEB Liability	\$ 6,810,296	\$ 5,983,157	\$ 5,312,275

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

G. Rate Sensitivity (Continued)

The table below presents the total OPEB liability of the Village calculated using the healthcare rate of 6.00% to 4.50% as well as what the Village's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower (5.00% to 3.50%) or 1 percentage point higher (7.00% to 5.50%) than the current rate:

	1% Decrease (5.00% to 3.50%)	Current Healthcare Rate (6.00% to 4.50%)	1% Increase (7.00% to 5.50%)
Total OPEB Liability	\$ 5,261,451	\$ 5,983,157	\$ 6,871,953

H. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended April 30, 2023, the Village recognized OPEB expense of \$(219,204). At April 30, 2023, the Village reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 864,666	\$ 160,171
Changes in Assumption	1,358,601	1,523,087
TOTAL	\$ 2,223,267	\$ 1,683,258

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending April 30,	
2024	\$ 101,685
2025	101,685
2026	101,685
2027	101,685
2028	101,685
Thereafter	31,584
TOTAL	\$ 540,009

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. PENSION TRUST FUNDS

Fiduciary Funds Summary Financial Information

The following is summary financial information for the Police Pension Plan and the Firefighters' Pension Plan.

A. Schedule of Net Position

	Police Pension	Firefighters' Pension	Total
ASSETS			
Cash and Cash Equivalents	\$ 86,410	\$ 246,224	\$ 332,634
Investments			
Investment held in the Illinois Police Officers' Pension Investment Fund	26,615,451	-	26,615,451
Investment held in the Illinois Firefighters' Pension Investment Fund	-	17,114,722	17,114,722
Receivables			
Prepaid Items	4,005	2,498	6,503
 Total Assets	 26,705,866	 17,363,444	 44,069,310
LIABILITIES			
Accounts Payable	3,230	2,855	6,085
 Total Liabilities	 3,230	 2,855	 6,085
 NET POSITION	 \$ 26,702,636	 \$ 17,360,589	 \$ 44,063,225

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. PENSION TRUST FUNDS (Continued)

Fiduciary Funds Summary Financial Information (Continued)

B. Changes in Plan Net Position

	Police Pension	Firefighters' Pension	Total
ADDITIONS			
Contributions			
Employer	\$ 1,943,889	\$ 1,678,594	\$ 3,622,483
Participants	302,633	236,986	539,619
Total Contributions	<u>2,246,522</u>	<u>1,915,580</u>	<u>4,162,102</u>
Investment income			
Net (Depreciation) in Fair Value of Investments	608,439	(43,729)	564,710
Interest Earned	293,211	171,026	464,237
Less Investment Expense	<u>(49,832)</u>	<u>(12,780)</u>	<u>(62,612)</u>
Net Investment Income (Loss)	<u>851,818</u>	<u>114,517</u>	<u>966,335</u>
Total Additions	<u>3,098,340</u>	<u>2,030,097</u>	<u>5,128,437</u>
DEDUCTIONS			
Benefits and Refunds	2,657,793	2,184,234	4,842,027
Administrative	<u>53,323</u>	<u>40,553</u>	<u>93,876</u>
Total Deductions	<u>2,711,116</u>	<u>2,224,787</u>	<u>4,935,903</u>
NET INCREASE (DECREASE)	387,224	(194,690)	192,534
NET POSITION RESTRICTED FOR PENSION BENEFITS			
May 1	<u>26,315,412</u>	<u>17,555,279</u>	<u>43,870,691</u>
April 30	<u>\$ 26,702,636</u>	<u>\$ 17,360,589</u>	<u>\$ 44,063,225</u>

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

12. CHANGE IN ACCOUNTING PRINCIPLE

For the fiscal year ended April 30, 2023, the Village implemented GASB Statement No. 87, *Leases*. With the implementation, the Village is required to record the beginning net position/fund balance of lease receivable, intangible capital assets, lease liabilities, and lease deferred inflows of resources.

The beginning net position/fund balance of the following opinion units have been restated to reflect the new guidance as follows:

GOVERNMENTAL ACTIVITIES

The Village recorded the lease receivable and lease deferred inflows of resources of \$812,095.

GENERAL FUND

The Village recorded the lease receivable and lease deferred inflows of resources of \$812,095.

13. PRIOR PERIOD ADJUSTMENT

For the fiscal year ended April 30, 2022, a prior period restatement was made to correct presentation of unavailable deposits with risk management pools:

	<u>General Fund</u>
NET POSITION/FUND BALANCE - MAY 1, 2022 (AS REPORTED)	\$ 12,537,669
Correction of error	<u>(2,307,183)</u>
NET POSITION/FUND BALANCE - MAY 1, 2022 (AS RESTATED)	<u>\$ 10,230,486</u>

REQUIRED SUPPLEMENTARY INFORMATION

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended April 30, 2023

	2023			Variance Over (Under)
	Original Budget	Final Budget	Actual	
REVENUES				
Taxes	\$ 9,014,204	\$ 9,014,204	\$ 9,484,679	\$ 470,475
Licenses and Permits	1,243,778	1,243,778	1,240,436	(3,342)
Intergovernmental	5,173,643	5,173,643	5,916,334	742,691
Charges for Services	1,978,939	1,978,939	3,418,263	1,439,324
Fines and Forfeits, Court Fines	260,381	260,381	216,136	(44,245)
Investment Income	76,725	76,725	190,102	113,377
Other	241,436	241,436	261,636	20,200
Total Revenues	17,989,106	17,989,106	20,727,586	2,738,480
EXPENDITURES				
Current				
General Government	2,093,995	2,093,995	1,752,365	(341,630)
Development	565,203	565,203	540,764	(24,439)
Public Safety	12,113,320	12,113,320	12,563,660	450,340
Public Works	1,505,019	1,505,019	1,482,180	(22,839)
Sanitation	1,248,568	1,248,568	1,221,340	(27,228)
Total Expenditures	17,526,105	17,526,105	17,560,309	34,204
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	463,001	463,001	3,167,277	2,704,276
OTHER FINANCING SOURCES (USES)				
Transfers (Out)	(801,778)	(1,116,210)	(1,116,210)	
NET CHANGE IN FUND BALANCE	\$ (338,777)	\$ (653,209)	2,051,067	\$ 2,704,276
FUND BALANCE, MAY 1			12,537,669	
Prior period adjustment			(2,307,183)	
FUND BALANCE, MAY 1 (RESTATED)			10,230,486	
FUND BALANCE, APRIL 30			\$ 12,281,553	

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Eight Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2016	2017	2018	2019	2020	2021	2022	2023
Actuarially Determined Contribution	\$ 225,977	\$ 263,776	\$ 257,734	\$ 272,289	\$ 230,311	\$ 232,982	\$ 267,314	\$ 221,314
Contributions in Relation to the Actuarially Determined Contribution	246,209	256,889	256,600	274,081	245,895	280,622	267,314	221,314
CONTRIBUTION DEFICIENCY (Excess)	\$ (20,232)	\$ 6,887	\$ 1,134	\$ (1,792)	\$ (15,584)	\$ (47,640)	\$ -	\$ -
Covered Payroll	\$ 2,004,870	\$ 2,185,389	\$ 2,313,589	\$ 2,473,105	\$ 2,517,056	\$ 2,546,254	\$ 2,584,679	\$ 2,604,881
Contributions as a Percentage of Covered Payroll	12.28%	11.75%	11.09%	11.08%	9.77%	11.02%	10.34%	8.50%

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 21 years; the asset valuation method was five-year smoothed fair value; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 2.85% to 13.75%.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
SHERIFF'S LAW ENFORCEMENT PERSONNEL FUND

Last Eight Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2016	2017	2018	2019	2020	2021	2022	2023
Actuarially Determined Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in Relation to the Actuarially Determined Contribution	3,092	2,348	1,209	604	61	121	-	829
CONTRIBUTION DEFICIENCY (Excess)	\$ (3,092)	\$ (2,348)	\$ (1,209)	\$ (604)	\$ (61)	\$ (121)	\$ -	\$ (829)
Covered Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 21 years; the asset valuation method was five-year smoothed fair value; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 2.85% to 13.75%.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTIONS

POLICE PENSION FUND

Last Nine Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022	2023
Actuarially Determined Contribution	\$ 1,677,197	\$ 1,088,922	\$ 1,204,822	\$ 1,329,644	\$ 1,454,465	\$ 1,545,367	\$ 1,572,020	\$ 1,830,611	\$ 1,934,942
Contributions in Relation to the Actuarially Determined Contribution	1,098,682	1,130,516	1,329,644	1,394,597	1,462,293	1,584,889	1,479,613	2,096,479	1,943,889
CONTRIBUTION DEFICIENCY (Excess)	\$ 578,515	\$ (41,594)	\$ (124,822)	\$ (64,953)	\$ (7,828)	\$ (39,522)	\$ 92,407	\$ (265,868)	\$ (8,947)
Covered Payroll	\$ 2,630,383	\$ 2,795,091	\$ 2,745,077	\$ 3,075,155	\$ 2,876,277	\$ 2,775,120	\$ 2,728,134	\$ 2,826,028	\$ 3,041,821
Contributions as a Percentage of Covered Payroll	41.77%	40.45%	48.44%	45.35%	50.84%	57.11%	54.24%	74.18%	63.91%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of May 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 20 years; the asset valuation method was at five-year smoothed fair value; and the significant actuarial assumptions were an investment rate of return at 7.00% annually, projected salary increases assumption of 3.25% to 10.40% compounded annually and postretirement benefit increases of 2.25% compounded annually.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
FIREFIGHTERS' PENSION FUND

Last Nine Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022	2023
Actuarially Determined Contribution	\$ 895,515	\$ 1,079,797	\$ 988,150	\$ 1,086,300	\$ 1,184,450	\$ 1,393,165	\$ 1,471,754	\$ 1,691,007	\$ 1,713,382
Contributions in Relation to the Actuarially Determined Contribution	822,631	946,756	1,086,300	1,133,899	1,193,797	1,490,909	1,413,737	1,931,404	1,678,594
CONTRIBUTION DEFICIENCY (Excess)	\$ 72,884	\$ 133,041	\$ (98,150)	\$ (47,599)	\$ (9,347)	\$ (97,744)	\$ 58,017	\$ (240,397)	\$ 34,788
Covered Payroll	\$ 1,916,626	\$ 1,894,624	\$ 1,904,987	\$ 1,971,662	\$ 1,909,776	\$ 2,265,084	\$ 2,055,006	\$ 2,082,630	\$ 2,506,456
Contributions as a Percentage of Covered Payroll	42.92%	49.97%	57.02%	57.51%	62.51%	65.82%	68.79%	92.74%	66.97%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of May 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 20 years; the asset valuation method was at five-year smoothed fair value; and the significant actuarial assumptions were an investment rate of return at 7.00% annually, projected salary increases assumption of 3.75% to 9.86% compounded annually, and postretirement benefit increases of 2.25% compounded annually.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
TOTAL OPEB LIABILITY AND RELATED RATIOS

OTHER POSTEMPLOYMENT BENEFIT PLAN

Last Five Fiscal Years

MEASUREMENT DATE APRIL 30,	2019	2020	2021	2022	2023
TOTAL OPEB LIABILITY					
Service Cost	\$ 125,342	\$ 134,835	\$ 163,228	\$ 205,908	\$ 130,308
Interest	201,256	199,464	171,437	135,697	232,252
Changes of Benefit Terms	-	-	-	-	(310,669)
Difference Between Expected and Actual Experience	-	-	(393,395)	-	991,544
Changes in Assumptions	106,485	567,746	873,583	(897,599)	(508,890)
Benefit Payments	(242,071)	(259,431)	(287,445)	(294,331)	(249,022)
Other Changes	-	(3,542)	-	-	-
Net Change in Total OPEB Liability	191,012	639,072	527,408	(850,325)	285,523
Total OPEB Liability - Beginning	5,190,467	5,381,479	6,020,551	6,547,959	5,697,634
TOTAL OPEB LIABILITY - ENDING	\$ 5,381,479	\$ 6,020,551	\$ 6,547,959	\$ 5,697,634	\$ 5,983,157
Covered Employee Payroll	\$ 6,722,647	\$ 6,548,492	\$ 6,499,257	\$ 6,726,731	\$ 7,688,838
Employer's Total OPEB Liability as a Percentage of Covered Employee Payroll	80.05%	91.94%	100.75%	84.70%	77.82%

There were changes in assumptions related to the discount rate, healthcare trend rates, and mortality rates in 2023.

There was a change in assumptions related to the discount rate assumptions in 2019, 2020, 2021 and 2022.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS
SCHEDULE OF THE VILLAGE'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Eight Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022
Employer's Proportion of Net Pension Liability	78.00%	80.00%	79.00%	85.39%	85.59%	85.82%	85.53%	87.13%
Employer's Proportionate Share of Net Pension Liability (Asset)	\$ 1,661,634	\$ 1,598,329	\$ 374,595	\$ 2,382,342	\$ 1,140,033	\$ (563,790)	\$ (2,097,379)	\$ 1,341,446
Employer's Covered Payroll	1,867,157	2,048,426	2,154,712	2,435,781	2,589,879	2,599,549	2,584,679	2,687,547
Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	88.99%	78.03%	17.38%	97.81%	44.02%	(21.69%)	(81.15%)	49.91%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.49%	88.47%	98.13%	85.72%	94.33%	103.78%	113.58%	108.91%

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS

SHERIFF'S LAW ENFORCEMENT PERSONNEL

Last Eight Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022
TOTAL PENSION LIABILITY								
Service Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	13,235	13,173	13,347	13,225	13,299	12,309	14,905	14,859
Changes of Benefit Terms	-	-	-	-	-	-	-	-
Differences Between Expected and Actual Experience	(3,015)	655	2,465	1,780	(11,438)	40,594	2,408	2,547
Changes of Assumptions	-	-	(5,630)	4,237	-	1,155	-	-
Benefit Payments, Including Refunds of Member Contributions	(10,734)	(11,352)	(11,658)	(11,975)	(12,295)	(18,757)	(17,738)	(18,140)
Net Change in Total Pension Liability	(514)	2,476	(1,476)	7,267	(10,434)	35,301	(425)	(734)
Total Pension Liability - Beginning	181,833	181,319	183,795	182,319	189,586	179,152	214,453	214,028
TOTAL PENSION LIABILITY - ENDING	\$ 181,319	\$ 183,795	\$ 182,319	\$ 189,586	\$ 179,152	\$ 214,453	\$ 214,028	\$ 213,294
PLAN FIDUCIARY NET POSITION								
Contributions - Employer	\$ 3,217	\$ 2,841	\$ 1,361	\$ 906	\$ 2,168	\$ 182	\$ -	\$ 829
Contributions - Member and Other	-	-	-	-	-	-	-	-
Net Investment Income	830	10,033	32,823	(12,869)	35,441	28,373	41,864	(39,053)
Benefit Payments, Including Refunds of Member Contributions	(10,734)	(11,352)	(11,658)	(11,975)	(12,295)	(18,757)	(17,738)	(18,140)
Administrative Expenses	4,294	1,181	3,184	6,095	880	8,838	737	1,456
Net Change in Plan Fiduciary Net Position	(2,393)	2,703	25,710	(17,843)	26,194	18,636	24,863	(54,908)
Plan Fiduciary Net Position - Beginning	169,812	167,419	170,122	195,832	177,989	204,183	222,819	247,682
PLAN FIDUCIARY NET POSITION - ENDING	\$ 167,419	\$ 170,122	\$ 195,832	\$ 177,989	\$ 204,183	\$ 222,819	\$ 247,682	\$ 192,774
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 13,900	\$ 13,673	\$ (13,513)	\$ 11,597	\$ (25,031)	\$ (8,366)	\$ (33,654)	\$ 20,520

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	92.33%	92.56%	107.41%	93.88%	113.97%	103.90%	115.72%	90.38%
Covered Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's Net Pension Liability (Asset) as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Notes to Required Supplementary Information

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS

POLICE PENSION FUND

Last Nine Fiscal Years

MEASUREMENT DATE APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022	2023
TOTAL PENSION LIABILITY									
Service Cost	\$ 645,064	\$ 611,167	\$ 687,002	\$ 735,090	\$ 582,697	\$ 563,920	\$ 625,963	\$ 648,492	\$ 619,333
Interest	2,549,994	2,631,940	2,846,673	2,980,256	2,983,268	2,931,325	3,141,785	3,109,253	3,195,568
Changes of Benefit Terms	-	-	-	-	-	211,282	-	-	(21,109)
Differences Between Expected and Actual Experience	-	(61,973)	(82,246)	(8,166)	(1,954,163)	340,106	1,277,338	(1,258,132)	76,691
Changes of Assumptions	-	2,040,961	(932,516)	(1,427,515)	-	1,606,755	(972,629)	(25,984)	-
Benefit Payments, Including Refunds of Member Contributions	(1,902,065)	(2,060,037)	(2,021,677)	(2,211,844)	(2,261,441)	(2,446,249)	(3,018,693)	(3,023,542)	(2,657,793)
Net Change in Total Pension Liability	1,292,993	3,162,058	497,236	67,821	(649,639)	3,207,139	1,053,764	(549,913)	1,212,690
Total Pension Liability - Beginning	38,728,727	40,021,720	43,183,778	43,681,014	43,748,835	43,099,196	46,306,335	47,360,099	46,810,186
TOTAL PENSION LIABILITY - ENDING	\$ 40,021,720	\$ 43,183,778	\$ 43,681,014	\$ 43,748,835	\$ 43,099,196	\$ 46,306,335	\$ 47,360,099	\$ 46,810,186	\$ 48,022,876
PLAN FIDUCIARY NET POSITION									
Contributions - Employer	\$ 1,098,682	\$ 1,130,516	\$ 1,329,644	\$ 1,394,597	\$ 1,462,293	\$ 1,584,889	\$ 1,479,613	\$ 2,096,479	\$ 1,943,889
Contributions - Member	228,802	258,151	267,985	273,961	283,023	277,013	269,857	344,023	302,633
Net Investment Income	1,569,527	(176,345)	2,119,095	1,917,070	1,257,430	(274,480)	6,380,611	(1,428,630)	851,818
Benefit Payments, Including Refunds of Member Contributions	(1,902,065)	(2,060,037)	(2,021,677)	(2,211,844)	(2,261,441)	(2,446,249)	(3,018,693)	(3,023,542)	(2,657,793)
Administrative Expense	(45,915)	(62,316)	(117,319)	(71,585)	(44,544)	(55,620)	(54,547)	(53,527)	(53,323)
Net Change in Plan Fiduciary Net Position	949,031	(910,031)	1,577,728	1,302,199	696,761	(914,447)	5,056,841	(2,065,197)	387,224
Plan Fiduciary Net Position - Beginning	20,622,527	21,571,558	20,661,527	22,239,255	23,541,454	24,238,215	23,323,768	28,380,609	26,315,412
PLAN FIDUCIARY NET POSITION - ENDING	\$ 21,571,558	\$ 20,661,527	\$ 22,239,255	\$ 23,541,454	\$ 24,238,215	\$ 23,323,768	\$ 28,380,609	\$ 26,315,412	\$ 26,702,636
EMPLOYER'S NET PENSION LIABILITY	\$ 18,450,162	\$ 22,522,251	\$ 21,441,759	\$ 20,207,381	\$ 18,860,981	\$ 22,982,567	\$ 18,979,490	\$ 20,494,774	\$ 21,320,240

MEASUREMENT DATE APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022	2023
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	53.90%	47.80%	50.90%	53.80%	56.20%	50.40%	59.90%	56.20%	55.60%
Covered Payroll	\$ 2,630,388	\$ 2,795,091	\$ 2,745,077	\$ 3,075,155	\$ 2,876,277	\$ 2,775,120	\$ 2,728,134	\$ 2,826,028	\$ 3,041,821
Employer's Net Pension Liability as a Percentage of Covered Payroll	701.40%	805.80%	781.10%	657.10%	655.70%	828.20%	695.70%	725.20%	700.90%

Changes in assumptions related to mortality rates were made since the prior measurement date.

In 2023, there were changes in benefit terms for Tier II disabled members.

In addition, there were changes in plan benefits required under PA-101-0610 (SB 1300) in 2020.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS

FIREFIGHTERS' PENSION FUND

Last Nine Fiscal Years

MEASUREMENT DATE APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022	2023
TOTAL PENSION LIABILITY									
Service Cost	\$ 499,365	\$ 434,288	\$ 437,586	\$ 468,217	\$ 452,643	\$ 479,806	\$ 574,973	\$ 595,434	\$ 578,550
Interest	1,782,149	1,846,605	1,988,946	2,111,668	2,173,072	2,247,210	2,306,186	2,260,432	2,341,375
Changes of Benefit Terms	-	-	-	-	-	266,610	-	-	(59,540)
Differences Between Expected and Actual Experience	-	(645,633)	1,211,947	124,529	269,825	(414,036)	(56,671)	(1,344,591)	428,302
Changes of Assumptions	-	1,889,948	(145,817)	-	-	570,675	(352,260)	-	-
Benefit Payments, Including Refunds of Member Contributions	(1,339,397)	(1,382,009)	(1,601,526)	(1,877,452)	(1,776,996)	(1,895,852)	(1,959,787)	(2,208,022)	(2,184,234)
Net Change in Total Pension Liability	942,117	2,143,199	1,891,136	826,962	1,118,544	1,254,413	512,441	(696,747)	1,104,453
Total Pension Liability - Beginning	26,128,965	27,071,082	29,214,281	31,105,417	31,932,379	33,050,923	34,305,336	34,817,777	34,121,030
TOTAL PENSION LIABILITY - ENDING	\$ 27,071,082	\$ 29,214,281	\$ 31,105,417	\$ 31,932,379	\$ 33,050,923	\$ 34,305,336	\$ 34,817,777	\$ 34,121,030	\$ 35,225,483
PLAN FIDUCIARY NET POSITION									
Contributions - Employer	\$ 822,631	\$ 946,756	\$ 1,086,300	\$ 1,133,899	\$ 1,193,797	\$ 1,490,909	\$ 1,413,737	\$ 1,931,404	\$ 1,678,594
Contributions - Member	184,809	184,123	174,437	177,633	181,747	213,841	194,301	196,913	236,986
Net Investment Income (Loss)	599,529	(845,984)	965,583	927,222	787,224	(66,244)	4,046,406	(1,073,105)	114,517
Benefit Payments, Including Refunds of Member Contributions	(1,339,397)	(1,382,009)	(1,601,526)	(1,877,452)	(1,776,996)	(1,895,852)	(1,959,787)	(2,208,022)	(2,184,234)
Administrative Expense	(33,720)	(50,589)	(46,400)	(37,218)	(29,203)	(43,011)	(42,686)	(43,137)	(40,553)
Net Change in Plan Fiduciary Net Position	233,852	(1,147,703)	578,394	324,084	356,569	(300,357)	3,651,971	(1,195,947)	(194,690)
Plan Fiduciary Net Position - Beginning	15,054,416	15,288,268	14,140,565	14,718,959	15,043,043	15,399,612	15,099,255	18,751,226	17,555,279
PLAN FIDUCIARY NET POSITION - ENDING	\$ 15,288,268	\$ 14,140,565	\$ 14,718,959	\$ 15,043,043	\$ 15,399,612	\$ 15,099,255	\$ 18,751,226	\$ 17,555,279	\$ 17,360,589
EMPLOYER'S NET PENSION LIABILITY	\$ 11,782,814	\$ 15,073,716	\$ 16,386,458	\$ 16,889,336	\$ 17,651,311	\$ 19,206,081	\$ 16,066,551	\$ 16,565,751	\$ 17,864,894

MEASUREMENT DATE APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022	2023
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	56.50%	48.40%	47.30%	47.10%	46.60%	44.00%	53.90%	51.50%	49.30%
Covered Payroll	\$ 1,916,626	\$ 1,894,624	\$ 1,904,987	\$ 1,971,662	\$ 1,909,776	\$ 2,265,084	\$ 2,055,006	\$ 2,082,630	\$ 2,506,456
Employer's Net Pension Liability as a Percentage of Covered Payroll	614.80%	795.60%	860.20%	856.60%	924.30%	847.90%	781.80%	795.40%	712.80%

In 2023, there were changes in benefit terms for Tier II disabled members.

There were changes in plan benefits required under PA-101-0610 (SB 1300) in 2020.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF INVESTMENT RETURNS

POLICE PENSION FUND

Last Nine Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022	2023
Annual Money-Weighted Rate of Return, Net of Investment Expense	7.38%	(0.40%)	10.74%	8.30%	6.02%	(2.98%)	24.21%	(4.95%)	3.20%

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF INVESTMENT RETURNS

FIREFIGHTERS' PENSION FUND

Last Nine Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022	2023
Annual Money-Weighted Rate of Return, Net of Investment Expense	5.42%	1.42%	7.16%	6.80%	5.70%	(0.15%)	28.10%	(6.07%)	0.34%

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2023

1. LEGAL COMPLIANCE AND ACCOUNTABILITY

Budgets are adopted on a basis consistent with GAAP. Annual appropriated budgets are adopted (at the fund level) for all governmental and proprietary funds. The annual appropriated budget is legally enacted and provides for a legal level of control at the fund level. All annual appropriations lapse at fiscal year end.

The Village follows these procedures in establishing the budgetary data reflected in the financial statements.

- A. The Village Administrator submits to the Village Board of Trustees a proposed operating budget for the fiscal year commencing the following May 1. The operating budget includes proposed expenditures and the means of financing them.
- B. Public hearings are conducted by the Village to obtain taxpayer comments.
- C. Prior to May 1, the budget is legally enacted by the Village Board of Trustees action. This is the amount reported as original budget.
- D. The Village Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund require approval by the Village Board of Trustees.
- E. Budgets are adopted and formal budgetary integration is employed as a management control device during the year for general, special revenue, debt service and capital projects funds.
- F. All budgets for these funds are adopted on a basis consistent with GAAP.
- G. Budgetary authority lapses at year end.
- H. State law requires that “expenditures be made in conformity with appropriations/budget.” As under the Budget Act, transfers between line items, departments and funds may be made by administrative action. The fund budget reflects all amendment needs.

VILLAGE OF RIVER FOREST, ILLINOIS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (Continued)

2. EXPENDITURES OVER BUDGET OF INDIVIDUAL FUNDS

The following funds had expenditures that exceeded their budget:

<u>Fund</u>	<u>Final Budget</u>	<u>Expenditures</u>
General	\$ 17,526,105	\$ 17,560,309
Debt Service	278,934	\$ 278,958
Infrastructure Improvement	-	\$ 252,258

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

MAJOR GOVERNMENTAL FUNDS

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended April 30, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
TAXES				
Property Tax	\$ 6,931,715	\$ 6,931,715	\$ 7,093,471	\$ 161,756
Non-Home Rule Sales Tax	880,440	880,440	1,062,278	181,838
Utility	622,519	622,519	779,469	156,950
Transfer Tax	133,952	133,952	113,279	(20,673)
Communications	170,796	170,796	185,030	14,234
Restaurant Tax	172,794	172,794	165,096	(7,698)
Local Motor Fuel Tax	101,988	101,988	86,056	(15,932)
Total Taxes	9,014,204	9,014,204	9,484,679	470,475
LICENSES AND PERMITS				
Vehicle	290,000	290,000	271,987	(18,013)
Pet Licenses	2,000	2,000	1,200	(800)
Contractors Licenses	95,000	95,000	114,738	19,738
Business Licenses	21,000	21,000	21,288	288
Tent Licenses	300	300	30	(270)
Building Permits	525,000	525,000	526,518	1,518
Plumbing Permits	35,000	35,000	28,220	(6,780)
Electrical Permits	45,000	45,000	26,131	(18,869)
Reinspections	5,000	5,000	13,774	8,774
Bonfire Permits	60	60	30	(30)
Beekeeping Permits	150	150	-	(150)
Solicitors Permits	1,200	1,200	-	(1,200)
Film Crew Licenses	4,538	4,538	6,850	2,312
Liquor and Restaurant	23,500	23,500	25,600	2,100
Zoning Variation Fees	3,000	3,000	5,250	2,250
Cable Television Fees	193,030	193,030	198,820	5,790
Total Licenses and Permits	1,243,778	1,243,778	1,240,436	(3,342)
INTERGOVERNMENTAL				
Personal Property Replacement Tax	272,241	272,241	485,101	212,860
Sales	2,112,388	2,112,388	2,340,627	228,239
State Income Taxes	1,550,159	1,550,159	1,893,214	343,055
Local Use Taxes	439,388	439,388	484,264	44,876
State Cannabis Tax	21,091	21,091	18,239	(2,852)
Grants	778,376	778,376	694,889	(83,487)
Total Intergovernmental	5,173,643	5,173,643	5,916,334	742,691

(This schedule is continued on the following page.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL (Continued)

GENERAL FUND

For the Year Ended April 30, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
CHARGES FOR SERVICES				
Garbage Collection Fees	\$ 1,184,476	\$ 1,184,476	\$ 1,171,513	\$ (12,963)
Parking Lot Fees	105,748	105,748	123,769	18,021
Towing Fees	95,000	95,000	134,000	39,000
State Highway Maintenance	63,565	63,565	84,801	21,236
Ambulance Charges	510,000	510,000	1,893,122	1,383,122
Sidewalk Program	10,000	10,000	2,578	(7,422)
NSF Fees	200	200	25	(175)
Animal Release Fees	-	-	50	50
Elevator Inspections	4,450	4,450	3,700	(750)
Elevator Re-Inspection Fees	400	400	350	(50)
ROW Encroachment Fees	-	-	1,600	1,600
Police Reports	2,200	2,200	2,335	135
Fire Reports	2,400	2,400	420	(1,980)
Car Fire and Extrication Fees	500	500	-	(500)
Total Charges for Services	1,978,939	1,978,939	3,418,263	1,439,324
FINES AND FORFEITS				
Police Tickets	157,924	157,924	156,116	(1,808)
Automated Traffic Enforcement	42,282	42,282	14,298	(27,984)
Local Ordinance Tickets	2,957	2,957	6,074	3,117
Court Fines	41,325	41,325	38,786	(2,539)
DUI Fines	3,976	3,976	662	(3,314)
Asset Forfeiture	1,917	1,917	-	(1,917)
Building Construction Citations	10,000	10,000	200	(9,800)
Total Fines and Forfeitures	260,381	260,381	216,136	(44,245)
INVESTMENT INCOME	76,725	76,725	190,102	113,377
OTHER				
IRMA Reimbursements	50,000	50,000	36,288	(13,712)
Reimbursement - Crossing Guards	81,420	81,420	101,644	20,224
Wireless Leases	36,000	36,000	-	(36,000)
Rent	57,766	57,766	58,203	437
Miscellaneous	16,250	16,250	65,501	49,251
Total Other	241,436	241,436	261,636	20,200
TOTAL GENERAL FUND REVENUES	\$ 17,989,106	\$ 17,989,106	\$ 20,727,586	\$ 2,738,480

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended April 30, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT				
Administration				
Personal Services				
Salaries Regular	\$ 758,575	\$ 758,575	\$ 645,643	\$ (112,932)
Overtime	500	500	-	(500)
Insurance Refusal Reimbursement	-	-	450	450
FICA	42,090	42,090	35,796	(6,294)
Medicare	11,007	11,007	9,240	(1,767)
IMRF	60,994	60,994	51,953	(9,041)
Employee Assistance Program	16,910	16,910	1,966	(14,944)
Fringe Benefits	10,188	10,188	7,327	(2,861)
Health Insurance	99,468	99,468	72,294	(27,174)
Health Insurance - Retirees	-	-	305	305
Life Insurance	901	901	595	(306)
VEBA Contributions	16,792	16,792	11,783	(5,009)
Wellness Program	1,250	1,250	566	(684)
Total Personal Services	1,018,675	1,018,675	837,918	(180,757)
Contractual Services				
Communications	49,255	49,255	53,356	4,101
Audit Services	24,500	24,500	20,851	(3,649)
Actuarial Services	4,300	4,300	4,300	-
Consulting Services	131,500	131,500	129,156	(2,344)
IT Support	137,073	137,073	158,085	21,012
Vehicle Sticker Program	18,850	18,850	18,766	(84)
Health/Inspection Services	15,915	15,915	20,429	4,514
Unemployment Claims	5,000	5,000	-	(5,000)
Bank Fees	18,039	18,039	19,156	1,117
Liability Insurance	261,353	261,353	290,400	29,047
IRMA Liability Deductible	10,000	10,000	282,684	272,684
IRMA Excess Surplus	(200,000)	(200,000)	(444,652)	(244,652)
Maintenance of Office Equipment	10,040	10,040	10,743	703
Training	7,500	7,500	5,264	(2,236)
Travel and Meeting	11,650	11,650	8,167	(3,483)
Dues and Subscriptions	34,225	34,225	35,800	1,575
Printing	2,200	2,200	213	(1,987)
Medical and Screening	1,500	1,500	646	(854)
Advertising/Legal Notice	2,000	2,000	5,957	3,957
Community and Emp Programs	54,300	54,300	28,622	(25,678)
Total Contractual Services	599,200	599,200	647,943	48,743
Commodities				
Office Supplies	17,245	17,245	18,649	1,404
Office Equipment	3,000	3,000	1,150	(1,850)
Operating Supplies	-	-	-	-
Postage	10,615	10,615	11,123	508
Total Commodities	30,860	30,860	30,922	62
Total Administration	1,648,735	1,648,735	1,516,783	(131,952)

(This schedule is continued on the following pages.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)

GENERAL FUND

For the Year Ended April 30, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT (Continued)				
Boards and Commissions				
Personal Services				
FICA	\$ 665	\$ 665	\$ 191	\$ (474)
Medicare	155	155	45	(110)
IMRF	885	885	271	(614)
Fringe Benefits	720	720	720	-
Total Personal Services	2,425	2,425	1,227	(1,198)
Contractual Services				
Consulting Services	150,000	150,000	63,257	(86,743)
Secretarial Services	10,000	10,000	3,088	(6,912)
Legal Services	10,000	10,000	10,737	737
Training	500	500	-	(500)
Travel and Meeting	10,175	10,175	864	(9,311)
Dues and Subscriptions	385	385	525	140
Medical and Screening	10,000	10,000	2,160	(7,840)
Testing	8,000	8,000	9,458	1,458
Advertising/Legal Notice	10,650	10,650	9,033	(1,617)
Total Contractual Services	209,710	209,710	99,122	(110,588)
Commodities				
Office Supplies	100	100	24	(76)
Postage	25	25	19	(6)
Total Commodities	125	125	43	(82)
Total Boards and Commissions	212,260	212,260	100,392	(111,868)
Legal Services				
Contractual Services				
Labor and Employment Legal Svc	50,000	50,000	18,219	(31,781)
Village Attorney	165,000	165,000	98,808	(66,192)
Village Prosecutor	18,000	18,000	18,163	163
Total Legal Services	233,000	233,000	135,190	(97,810)
Total General Government	2,093,995	2,093,995	1,752,365	(341,630)
DEVELOPMENT				
Building and Development				
Personal Services				
Full-Time Salaries	337,084	337,084	290,032	(47,052)
Overtime	500	500	-	(500)
Insurance Refusal Reimbursemnt	1,350	1,350	1,350	-
Part-Time Salaries	-	-	1,274	1,274
FICA	20,263	20,263	17,175	(3,088)
Medicare	4,895	4,895	4,128	(767)
IMRF	29,741	29,741	23,140	(6,601)
Fringe Benefits	3,456	3,456	853	(2,603)
Health Insurance	37,471	37,471	45,413	7,942
Life Insurance	159	159	100	(59)
VEBA Contributions	10,033	10,033	7,352	(2,681)
Total Personal Services	444,952	444,952	390,817	(54,135)

(This schedule is continued on the following pages.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)

GENERAL FUND

For the Year Ended April 30, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
DEVELOPMENT (Continued)				
Building and Development (Continued)				
Contractual Services				
Professional Services	\$ 13,680	\$ 13,680	\$ 11,987	\$ (1,693)
Recorder's Office Fees	1,000	1,000	-	(1,000)
Inspection Services	65,000	65,000	84,889	19,889
Plan Review Services	35,000	35,000	50,170	15,170
Vehicle Maintenance	500	500	65	(435)
Training	3,500	3,500	2,440	(1,060)
Dues and Subscriptions	235	235	290	55
Total Contractual Services	118,915	118,915	149,841	30,926
Commodities				
Office Supplies	500	500	-	(500)
Office Equipment	150	150	-	(150)
Gas and Oil	186	186	-	(186)
Operating Supplies	500	500	106	(394)
Total Commodities	1,336	1,336	106	(1,230)
Total Development	565,203	565,203	540,764	(24,439)
PUBLIC SAFETY				
E911				
Contractual Services				
Consulting Services	3,000	3,000	-	(3,000)
IT Support	8,500	8,500	9,120	620
Maintenance of Equipment	500	500	-	(500)
Training	1,050	1,050	-	(1,050)
WSCDC Contribution	224,144	224,144	228,382	4,238
Citizens Corps Council	5,000	5,000	-	(5,000)
Medical Reserve Corp	500	500	-	(500)
Total Contractual Services	242,694	242,694	237,502	(5,192)
Police Department				
Personal Services				
Salaries Sworn	3,003,649	3,003,649	2,881,609	(122,040)
Salaries Regular	135,041	135,041	138,146	3,105
Specialist Pay	43,718	43,718	33,522	(10,196)
Holiday Pay	134,842	134,842	118,683	(16,159)
Overtime	252,903	252,903	240,201	(12,702)
IDOT STEP Overtime	9,609	9,609	-	(9,609)
Educational Incentives	30,650	30,650	27,000	(3,650)
Insurance Refusal Reim	5,400	5,400	3,150	(2,250)
Part-Time Salaries	80,949	80,949	49,198	(31,751)
FICA	13,391	13,391	11,518	(1,873)
Medicare	53,424	53,424	48,499	(4,925)
IMRF	17,968	17,968	15,405	(2,563)
Fringe Benefits	2,640	2,640	1,920	(720)
Health Insurance	419,501	419,501	422,963	3,462
Health Insurance - Retirees	93,073	93,073	95,855	2,782
Life Insurance	2,277	2,277	1,914	(363)
VEBA Contributions	72,360	72,360	58,416	(13,944)
Contribution to Police Pension	1,959,903	1,959,903	1,943,889	(16,014)
Total Personal Services	6,331,298	6,331,298	6,091,888	(239,410)

(This schedule is continued on the following pages.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)

GENERAL FUND

For the Year Ended April 30, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
PUBLIC SAFETY (Continued)				
Police Department (Continued)				
Contractual Services				
Communications	\$ 3,300	\$ 3,300	\$ 4,989	\$ 1,689
Administrative Adjudication	26,140	26,140	20,188	(5,952)
IT Support	24,156	24,156	21,434	(2,722)
Animal Control	1,775	1,775	2,580	805
Maint of Equipment	16,631	16,631	9,902	(6,729)
Maintenance of Vehicles	56,560	56,560	73,186	16,626
Maintenance of Buildings	850	850	1,632	782
Training	40,600	40,600	37,833	(2,767)
Community Support Services	136,365	136,365	174,520	38,155
Travel and Meeting	3,450	3,450	568	(2,882)
Dues and Subscriptions	8,838	8,838	8,978	140
Printing	5,900	5,900	6,009	109
Medical and Screening	5,465	5,465	3,516	(1,949)
Advertising/Legal Notice	-	-	298	298
Damage Claims	10,000	10,000	4,570	(5,430)
	<u>340,030</u>	<u>340,030</u>	<u>370,203</u>	<u>30,173</u>
Total Contractual Services				
Commodities				
Office Supplies	10,216	10,216	9,969	(247)
Gas and Oil	40,898	40,898	71,449	30,551
Uniforms Sworn Personnel	36,925	36,925	39,252	2,327
Uniforms Other Personnel	1,925	1,925	1,142	(783)
Prisoner Care	3,650	3,650	2,663	(987)
Operating Supplies	6,805	6,805	7,678	873
Radios	8,350	8,350	6,277	(2,073)
Firearms and Range Supplies	19,909	19,909	15,438	(4,471)
Evidence Supplies	7,150	7,150	5,702	(1,448)
DUI Expenditures	3,976	3,976	4,038	62
Drug Forfeiture Expenditures	400	400	-	(400)
Article 36 Exp	1,517	1,517	-	(1,517)
Cannabis Tax Act Expenditures	21,091	21,091	17,176	(3,915)
	<u>162,812</u>	<u>162,812</u>	<u>180,784</u>	<u>17,972</u>
Total Commodities				
Total Police Department				
	<u>6,834,140</u>	<u>6,834,140</u>	<u>6,642,875</u>	<u>(191,265)</u>
Fire Department				
Personal Services				
Salaries Sworn	2,109,605	2,109,605	2,079,718	(29,887)
Salaries Regular	90,522	90,522	89,870	(652)
Specialist Pay	146,613	146,613	165,772	19,159
Holiday Pay	90,703	90,703	90,755	52
Overtime	136,000	136,000	242,322	106,322
Educational Incentives	14,050	14,050	17,000	2,950
Part-Time Salaries	35,680	35,680	35,887	207
Insurance Refusal Reimb	1,500	1,500	1,500	-
FICA	9,963	9,963	16,602	6,639
Medicare	36,064	36,064	37,720	1,656
IMRF	11,118	11,118	9,871	(1,247)
Fringe Benefits	1,440	1,440	1,440	-
Health Insurance	278,357	278,357	295,232	16,875

(This schedule is continued on the following pages.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)

GENERAL FUND

For the Year Ended April 30, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
PUBLIC SAFETY (Continued)				
Fire Department (Continued)				
Personal Services (Continued)				
Health Insurance - Retirees	\$ 27,177	\$ 27,177	\$ 28,842	\$ 1,665
Life Insurance	1,458	1,458	1,240	(218)
VEBA Contributions	69,284	69,284	46,457	(22,827)
Contribution to Fire Pension	1,733,600	1,733,600	1,678,594	(55,006)
Total Personal Services	4,793,134	4,793,134	4,838,822	45,688
Contractual Services				
Communications	4,000	4,000	4,722	722
IT Support	12,695	12,695	9,044	(3,651)
Maintenance of Equipment	7,300	7,300	7,227	(73)
Maintenance of Vehicles	41,500	41,500	72,605	31,105
Maint of Office Equipment	500	500	-	(500)
Maintenance of Buildings	1,500	1,500	7,735	6,235
Training	17,300	17,300	16,182	(1,118)
Community Support Services	16,300	16,300	13,305	(2,995)
Travel and Meeting	7,250	7,250	4,899	(2,351)
Dues and Subscriptions	3,800	3,800	4,103	303
Medical and Screening	15,000	15,000	9,034	(5,966)
GEMT Expenses	50,000	50,000	594,396	544,396
Total Contractual Services	177,145	177,145	743,252	566,107
Commodities				
Office Supplies	1,500	1,500	1,146	(354)
Office Equipment	600	600	22,299	21,699
Gas and Oil	16,157	16,157	24,499	8,342
Uniforms Sworn Personnel	19,650	19,650	24,747	5,097
Operating Supplies	28,300	28,300	28,518	218
Total Commodities	66,207	66,207	101,209	35,002
Total Fire Department	5,036,486	5,036,486	5,683,283	646,797
Total Public Safety	12,113,320	12,113,320	12,563,660	450,340
PUBLIC WORKS				
Public Works				
Personal Services				
Salaries Regular	512,797	512,797	545,580	32,783
Certification Pay	6,750	6,750	4,000	(2,750)
Overtime	50,000	50,000	37,774	(12,226)
Insurance Refusal Reim	250	250	-	(250)
Part-Time Salaries	9,000	9,000	13,649	4,649
FICA	35,188	35,188	36,365	1,177
Medicare	8,319	8,319	8,619	300
IMRF	50,545	50,545	46,592	(3,953)
Fringe Benefits	3,216	3,216	3,469	253
Health Insurance	148,633	148,633	125,967	(22,666)
Health Insurance - Retirees	15,513	15,513	13,154	(2,359)
Life Insurance	267	267	179	(88)
VEBA Contributions	6,433	6,433	6,292	(141)
Total Personal Services	846,911	846,911	841,640	(5,271)

(This schedule is continued on the following page.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)

GENERAL FUND

For the Year Ended April 30, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
PUBLIC WORKS (Continued)				
Public Works Administration (Continued)				
Contractual Services				
Communications	\$ 1,990	\$ 1,990	\$ 3,668	\$ 1,678
Consulting Services	39,500	39,500	3,931	(35,569)
IT Support	22,161	22,161	26,834	4,673
Julie Notifications	1,250	1,250	982	(268)
Maintenance of Equipment	3,500	3,500	2,998	(502)
Maintenance of Vehicles	30,500	30,500	25,534	(4,966)
Maintenance Traffic/St Lights	74,500	74,500	94,285	19,785
Tree Maintenance	104,500	104,500	81,802	(22,698)
Maintenance of Buildings and Grounds	74,170	74,170	77,586	3,416
Maintenance Sidewalks	55,000	55,000	52,239	(2,761)
Maintenance Streets	59,000	59,000	69,690	10,690
Training	1,200	1,200	1,441	241
Travel and Meeting	6,460	6,460	3,960	(2,500)
Dues and Subscriptions	7,120	7,120	6,911	(209)
Medical and Screening	1,350	1,350	2,823	1,473
Advertising/Legal Notice	1,500	1,500	4,761	3,261
Dumping Fees	13,000	13,000	8,317	(4,683)
Damage Claims	25,000	25,000	23,392	(1,608)
Street Light Electricity	29,000	29,000	33,503	4,503
Total Contractual Services	550,701	550,701	524,657	(26,044)
Commodities				
Office Supplies	1,000	1,000	1,193	193
Equipment	-	-	180	180
Gas and Oil	13,762	13,762	26,027	12,265
Uniforms	5,875	5,875	6,498	623
Vehicle Parts	12,000	12,000	5,637	(6,363)
Operating Supplies and Equipment	38,770	38,770	40,828	2,058
Trees	36,000	36,000	35,520	(480)
Total Commodities	107,407	107,407	115,883	8,476
Total Public Works	1,505,019	1,505,019	1,482,180	(22,839)
SANITATION				
Contractual Services				
Collection and Disposal	1,176,068	1,176,068	1,162,148	(13,920)
Leaf Disposal	72,000	72,000	59,192	(12,808)
Total Contractual Services	1,248,068	1,248,068	1,221,340	(26,728)
Commodities				
Operating Supplies	500	500	-	(500)
Total Sanitation	1,248,568	1,248,568	1,221,340	(27,228)
TOTAL GENERAL FUND EXPENDITURES	\$ 17,526,105	\$ 17,526,105	\$ 17,560,309	\$ 34,204

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

CAPITAL EQUIPMENT REPLACEMENT FUND

For the Year Ended April 30, 2023
(With Comparative Actual)

	2023				2022 Actual
	Original Budget	Final Budget	Actual	Variance Over (Under)	
REVENUES					
Investment Income (Loss)	\$ 25,605	\$ 25,605	\$ 26,586	\$ 981	\$ (91,877)
Miscellaneous	-	-	-	-	112
Total Revenues	25,605	25,605	26,586	981	(91,765)
EXPENDITURES					
Current					
General Government	100	100	-	(100)	-
Capital Outlay	726,764	726,764	278,436	(448,328)	234,308
Total Expenditures	726,864	726,864	278,436	(448,428)	234,308
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(701,259)	(701,259)	(251,850)	449,409	(326,073)
OTHER FINANCING SOURCES (USES)					
Transfers In	913,245	1,227,677	1,116,210	(111,467)	-
Sale of Property	25,000	25,000	9,574	(15,426)	-
Total Other Financing Sources (Uses)	938,245	1,252,677	1,125,784	(126,893)	-
NET CHANGE IN FUND BALANCE	\$ 236,986	\$ 551,418	873,934	\$ 322,516	(326,073)
FUND BALANCE, MAY 1			3,466,920		3,792,993
FUND BALANCE, APRIL 30			\$ 4,340,854		\$ 3,466,920

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

CAPITAL IMPROVEMENT FUND

For the Year Ended April 30, 2023

(With Comparative Actual)

	2023		Variance Over (Under)	2022 Actual
	Original and Final Budget	Actual		
REVENUES				
Charges for Services				
Parking Fees	\$ 35,249	\$ 41,256	\$ 6,007	\$ 35,612
Fines and Forfeitures	850,000	143,972	(706,028)	24,446
Investment Income	18	61,281	61,263	273
Total Revenues	885,267	246,509	(638,758)	60,331
EXPENDITURES				
Current				
General Government	37,000	96,973	(59,973)	12,000
Capital Outlay	3,288,446	2,651,555	(636,891)	1,052,280
Debt Service				
Interest and Fiscal Charges	-	-	-	58,981
Total Expenditures	3,325,446	2,748,528	(696,864)	1,123,261
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,440,179)	(2,502,019)	(61,840)	(1,062,930)
OTHER FINANCING SOURCES (USES)				
Issuance of Bonds	-	-	-	3,881,481
Premium on Bonds Issued	-	-	-	178,913
Transfers In	256,590	-	(256,590)	-
Total Other Financing Sources (Uses)	256,590	-	(256,590)	4,060,394
NET CHANGE IN FUND BALANCE	\$ (2,183,589)	(2,502,019)	\$ (318,430)	2,997,464
FUND BALANCE, MAY 1		3,541,556		544,092
FUND BALANCE, APRIL 30		\$ 1,039,537		\$ 3,541,556

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

MADISON STREET TIF FUND

For the Year Ended April 30, 2023

	2023				2022 Actual
	Original Budget	Final Budget	Actual	Variance Over (Under)	
REVENUES					
Taxes					
Property Taxes	\$ 671,656	\$ 671,656	\$ 541,980	\$ (129,676)	\$ 840,110
Investment Income	608	608	38,480	37,872	1,091
Total Revenues	<u>672,264</u>	<u>672,264</u>	<u>580,460</u>	<u>(91,804)</u>	<u>841,201</u>
EXPENDITURES					
Current					
General Government	22,000	82,000	86,991	4,991	11,264
Capital Outlay	645,750	645,750	64,955	(580,795)	51,691
Debt Service					
Interest and Fiscal Charges	56,534	56,534	-	(56,534)	50,946
Total Expenditures	<u>724,284</u>	<u>784,284</u>	<u>151,946</u>	<u>(632,338)</u>	<u>113,901</u>
NET CHANGE IN FUND BALANCE	<u>\$ (52,020)</u>	<u>\$ (112,020)</u>	428,514	<u>\$ 540,534</u>	727,300
FUND BALANCE, MAY 1			<u>852,931</u>		<u>125,631</u>
FUND BALANCE, APRIL 30			<u>\$ 1,281,445</u>		<u>\$ 852,931</u>

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

VILLAGE OF RIVER FOREST, ILLINOIS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

April 30, 2023

	Special Revenue		Capital Projects		Total
	Motor Fuel Tax	Debt Service	Infrastructure Improvement Bond	North Avenue TIF	
ASSETS					
Cash and Cash Equivalents	\$ 921,870	\$ 240,631	\$ -	\$ 646,781	\$ 1,809,282
Restricted Cash	-	-	328,221	-	328,221
Investments	240,114	-	-	-	240,114
Receivables (Net, of Allowances for Uncollectibles)					
Property Taxes	-	156,698	-	-	156,698
Accrued Interest	466	-	-	-	466
Due from Other Governments	41,628	-	-	-	41,628
TOTAL ASSETS	\$ 1,204,078	\$ 397,329	\$ 328,221	\$ 646,781	\$ 2,576,409
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts Payable	\$ 11,342	\$ -	\$ 185	\$ 44,704	\$ 56,231
Due to Other Funds	-	-	-	50,000	50,000
Total Liabilities	11,342	-	185	94,704	106,231
DEFERRED INFLOW OF RESOURCES					
Property Taxes	-	156,698	-	-	156,698
Total Liabilities and Deferred Inflow of Resources	11,342	156,698	185	94,704	262,929
FUND BALANCES					
Restricted for					
Economic Development	-	-	-	552,077	552,077
Road Construction	1,192,736	-	-	-	1,192,736
Debt Service	-	240,631	-	-	240,631
Capital Improvements	-	-	328,036	-	328,036
Total Fund Balances	1,192,736	240,631	328,036	552,077	2,313,480
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,204,078	\$ 397,329	\$ 328,221	\$ 646,781	\$ 2,576,409

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended April 30, 2023

	<u>Special Revenue</u>		<u>Capital Projects</u>		<u>Total</u>
	<u>Motor Fuel Tax</u>	<u>Debt Service</u>	<u>Infrastructure Improvement Bond</u>	<u>North Avenue TIF</u>	
	REVENUES				
Taxes	\$ -	\$ 270,563	\$ -	\$ 87,260	\$ 357,823
Intergovernmental	593,608	-	-	-	593,608
Investment Income	27,928	5,641	12,937	18,433	64,939
Total Revenues	621,536	276,204	12,937	105,693	1,016,370
EXPENDITURES					
Current					
General Government	-	-	-	25,783	25,783
Highways and Streets	315,248	-	-	-	315,248
Capital Outlay	-	-	252,258	41,517	293,775
Debt Service					
Principal	-	275,000	-	-	275,000
Interest and Fiscal Charges	-	3,958	-	-	3,958
Total Expenditures	315,248	278,958	252,258	67,300	913,764
NET CHANGE IN FUND BALANCE	306,288	(2,754)	(239,321)	38,393	102,606
FUND BALANCES, MAY 1	886,448	243,385	567,357	513,684	2,210,874
FUND BALANCES, APRIL 30	\$ 1,192,736	\$ 240,631	\$ 328,036	\$ 552,077	\$ 2,313,480

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

MOTOR FUEL TAX FUND

For the Year Ended April 30, 2023
(With Comparative Actual)

	2023		Variance Over (Under)	2022 Actual
	Original and Final Budget	Actual		
REVENUES				
Intergovernmental				
State Allotments	\$ 278,865	\$ 261,807	\$ (17,058)	\$ 257,373
Renewal Allotments	197,431	209,088	11,657	187,996
Rebuild Bond Fund	122,713	122,713	-	245,426
Investment Income	874	27,928	27,054	(2,949)
Total Revenues	<u>599,883</u>	<u>621,536</u>	<u>21,653</u>	<u>687,846</u>
EXPENDITURES				
Current				
Highways and Streets	544,826	315,248	(229,578)	501,999
Total Expenditures	<u>544,826</u>	<u>315,248</u>	<u>(229,578)</u>	<u>501,999</u>
NET CHANGE IN FUND BALANCE	<u>\$ 55,057</u>	<u>306,288</u>	<u>\$ 251,231</u>	<u>185,847</u>
FUND BALANCE, MAY 1		<u>886,448</u>		<u>700,601</u>
FUND BALANCE, APRIL 30		<u>\$ 1,192,736</u>		<u>\$ 886,448</u>

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

DEBT SERVICE FUND

For the Year Ended April 30, 2023
(With Comparative Actual)

	2023		Variance Over (Under)	2022 Actual
	Original and Final Budget	Actual		
REVENUES				
Taxes				
Property Taxes	\$ 263,675	\$ 270,563	\$ 6,888	270,105
Investment Income	155	5,641	5,486	373
Total Revenues	263,830	276,204	12,374	270,478
EXPENDITURES				
Debt Service				
Principal	275,000	275,000	-	262,500
Interest and Fiscal Charges	3,934	3,958	24	3,150
Total Expenditures	278,934	278,958	24	265,650
NET CHANGE IN FUND BALANCE	<u>\$ (15,104)</u>	(2,754)	<u>\$ 12,350</u>	4,828
FUND BALANCE, MAY 1		<u>243,385</u>		<u>238,557</u>
FUND BALANCE, APRIL 30		<u>\$ 240,631</u>		<u>\$ 243,385</u>

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

INFRASTRUCTURE IMPROVEMENT BOND FUND

For the Year Ended April 30, 2023
(With Comparative Actual)

	2023		Variance	
	Original and Final Budget	Actual	Over (Under)	2022 Actual
REVENUES				
Investment Income	\$ 93	\$ 12,937	\$ 12,844	\$ 513
Total Revenues	93	12,937	12,844	513
EXPENDITURES				
Capital Outlay	-	252,258	252,258	235,878
Total Expenditures	-	252,258	252,258	235,878
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	93	(239,321)	(239,414)	(235,365)
OTHER FINANCING SOURCES (USES)				
Bonds Issued	-	-	-	550,000
Transfers (Out)	(256,590)	-	256,590	-
Total Other Financing Sources (Uses)	(256,590)	-	256,590	550,000
NET CHANGE IN FUND BALANCE	\$ (256,497)	(239,321)	\$ 17,176	314,635
FUND BALANCE, MAY 1		567,357		252,722
FUND BALANCE, APRIL 30		\$ 328,036		\$ 567,357

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

NORTH AVENUE TIF FUND

For the Year Ended April 30, 2023
(With Comparative Actual)

	2023			Variance Over (Under)	2022 Actual
	Original Budget	Final Budget	Actual		
REVENUES					
Taxes					
Property Taxes	\$ 361,673	\$ 361,673	\$ 87,260	\$ (274,413)	\$ 532,295
Investment Income	345	345	18,433	18,088	502
Total Revenues	<u>362,018</u>	<u>362,018</u>	<u>105,693</u>	<u>(256,325)</u>	<u>532,797</u>
EXPENDITURES					
Current					
General Government					
Contractual Services	82,000	107,000	25,783	(81,217)	1,358
Capital Outlay	278,000	278,000	41,517	(236,483)	-
Total Expenditures	<u>360,000</u>	<u>385,000</u>	<u>67,300</u>	<u>(317,700)</u>	<u>1,358</u>
NET CHANGE IN FUND BALANCE	<u>\$ 2,018</u>	<u>\$ (22,982)</u>	<u>38,393</u>	<u>\$ 61,375</u>	<u>531,439</u>
FUND BALANCE (DEFICIT), MAY 1			<u>513,684</u>		<u>(17,755)</u>
FUND BALANCE, APRIL 30			<u>\$ 552,077</u>		<u>\$ 513,684</u>

(See independent auditor's report.)

ENTERPRISE FUNDS

VILLAGE OF RIVER FOREST, ILLINOIS

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION

WATERWORKS AND SEWERAGE FUND

For the Year Ended April 30, 2023

	2023				2022 Actual
	Original Budget	Final Budget	Actual	Variance Over (Under)	
OPERATING REVENUES					
Charges for Services					
Water Sales	\$ 3,572,655	\$ 3,572,655	\$ 3,342,382	\$ (230,273)	\$ 3,335,551
Sewer Charges	2,229,926	2,229,926	2,123,345	(106,581)	2,089,132
Sale of Meters	10,000	10,000	12,237	2,237	13,256
Total Operating Revenues	5,812,581	5,812,581	5,477,964	(334,617)	5,437,939
OPERATING EXPENSES					
Personal Services					
Salaries Regular	874,052	874,052	816,351	(57,701)	812,091
Specialists Pay	-	-	1,400	1,400	2,100
Overtime	12,000	12,000	6,087	(5,913)	9,348
Insurance Refusal Reimb	389	389	200	(189)	125
Part-Time Salaries	9,000	9,000	432	(8,568)	2,299
FICA	54,239	54,239	48,086	(6,153)	50,131
Medicare	13,048	13,048	11,583	(1,465)	11,816
IMRF	78,552	78,552	-	(78,552)	-
Fringe Benefits	6,180	6,180	4,096	(2,084)	4,585
Health Insurance	183,597	183,597	168,073	(15,524)	181,244
Health Insurance - Retirees	3,269	3,269	4,209	940	3,064
Life Insurance	478	478	418	(60)	375
VEBA Contributions	16,202	16,202	15,295	(907)	14,417
Total Personal Services	1,251,006	1,251,006	1,076,230	(174,776)	1,091,595
Contractual Services					
IRMA Reimbursements	(2,000)	(2,000)	-	2,000	(13,016)
IRMA Excess	-	-	(29,389)	(29,389)	(68,139)
Electricity	38,004	38,004	31,567	(6,437)	36,679
Communications	8,160	8,160	4,729	(3,431)	5,512
Auditing	9,900	9,900	9,799	(101)	9,933
Consulting Services	249,209	249,209	97,558	(151,651)	113,282
IT Support	111,773	111,773	104,131	(7,642)	88,731
Inspections	1,200	1,200	1,439	239	-
JULIE Participation	2,345	2,345	982	(1,363)	1,104
Bank Fees	42,500	42,500	44,238	1,738	38,273
Liability Insurance	41,978	41,978	45,445	3,467	35,797
IRMA Deductible	9,500	9,500	7,025	(2,475)	26,400
Water System Maintenance	123,500	123,500	54,006	(69,494)	94,650
Hydrant Maintenance	10,000	10,000	9,586	(414)	4,487
Maintenance of Vehicles	8,000	8,000	14,161	6,161	6,114
Maint of Office Equipment	1,000	1,000	1,038	38	1,108
Maintenance of Buildings	14,750	14,750	9,496	(5,254)	38,126
Maintenance of Streets	15,000	15,000	-	(15,000)	-
Overhead Sewer Program	59,000	59,000	58,703	(297)	100,350
Lead Service Line Program	50,000	50,000	155,000	105,000	146,274

(This schedule is continued on the following pages.)

VILLAGE OF RIVER FOREST, ILLINOIS

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION (Continued)

WATERWORKS AND SEWERAGE FUND

For the Year Ended April 30, 2023

	2023				2022 Actual
	Original Budget	Final Budget	Actual	Variance Over (Under)	
OPERATING EXPENSES (Continued)					
Contractual Services (Continued)					
Sewer/Catch Basin Repair	\$ 50,000	\$ 50,000	\$ 6,151	\$ (43,849)	\$ 7,583
Training	1,150	1,150	-	(1,150)	305
Travel and Meeting	3,740	3,740	1,341	(2,399)	1,170
Dues and Subscriptions	1,490	1,490	1,592	102	1,126
Printing	3,205	3,205	2,004	(1,201)	2,081
Medical and Screening	700	700	-	(700)	-
Water Testing	3,590	3,590	2,689	(901)	2,783
Advertising/Legal Notice	500	500	1,454	954	-
Dumping Fees	20,000	20,000	21,271	1,271	18,504
Damage Claims	4,000	4,000	-	(4,000)	13,637
Total Contractual Services	882,194	882,194	656,016	(226,178)	712,854
Commodities					
Office Supplies	500	500	-	(500)	565
Gas and Oil	17,509	17,509	18,865	1,356	22,818
Uniforms	1,525	1,525	1,438	(87)	903
Vehicle Parts	10,000	10,000	11,123	1,123	9,442
Operating Supplies	222,994	222,994	38,930	(184,064)	49,594
Postage	7,978	7,978	8,310	332	7,867
Water from Chicago	1,894,725	1,894,725	1,666,885	(227,840)	1,672,427
Total Commodities	2,155,231	2,155,231	1,745,551	(409,680)	1,763,616
Capital Outlay					
Sewer System Improvements	225,000	225,000	160,950	(64,050)	203,999
Water System Improvements	333,000	333,000	49,241	(283,759)	1,306,741
Meter Replacement	-	-	-	-	-
Street Improvements	70,000	70,000	20,000	(50,000)	70,000
Total Capital Outlay	628,000	628,000	230,191	(397,809)	1,580,740
Total Operating Expenses	4,916,431	4,916,431	3,707,988	(1,208,443)	5,148,805
Reconciliation of Budgetary Basis Total					
Operating Expenses, Excluding Depreciation to					
GAAP Basis Total Operating Expenses,					
Excluding Depreciation					
Total Operating Expenses, Excluding					
Depreciation - Budgetary Basis	4,916,431	4,916,431	3,707,988	(1,208,443)	5,148,805
Less Fixed Assets Capitalized	-	-	-	-	(3,102)
Total Operating Expenses Excluding	4,916,431	4,916,431	3,707,988	(1,208,443)	5,145,703
Depreciation					

(This schedule is continued on the following page.)

VILLAGE OF RIVER FOREST, ILLINOIS

STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION (Continued)

WATERWORKS AND SEWERAGE FUND

For the Year Ended April 30, 2023

	2023		Actual	Variance Over (Under)	2022 Actual
	Original Budget	Final Budget			
OPERATING EXPENSES (Continued)					
OPERATING INCOME					
BEFORE DEPRECIATION	\$ 896,150	\$ 896,150	\$ 1,769,976	\$ 873,826	\$ 292,236
Depreciation	380,756	380,756	395,033	14,277	390,638
OPERATING INCOME (LOSS)	515,394	515,394	1,374,943	859,549	(98,402)
NON-OPERATING REVENUES (EXPENSES)					
Investment Income	1,253	1,253	55,323	54,070	(6,990)
Bond Proceeds	-	-	-	-	1,421,138
Bond Issuance Costs	-	-	-	-	(20,643)
IEPA Loan Principal	(677,950)	(677,950)	(677,950)	-	(663,212)
Interest Expense	(239,196)	(239,196)	(251,221)	(12,025)	(247,975)
Miscellaneous	5,200	5,200	1,750	(3,450)	3,569
Total Non-Operating Revenues (Expenses)	(910,693)	(910,693)	(872,098)	38,595	485,887
TRANSFERS					
Transfers (Out)	(111,467)	(111,467)	-	111,467	-
Total Transfers	(111,467)	(111,467)	-	111,467	-
CHANGES IN NET POSITION - BUDGETARY BASIS	(506,766)	(506,766)	502,845	1,009,611	387,485
Reconciliation of Budgetary Basis Change in Net Position to GAAP Basis Change in Net Position					
IMRF adjustment	-	-	(116,621)	(116,621)	55,248
OPEB adjustment	-	-	127,311	127,311	(9,193)
Plus Principal payments	677,950	677,950	677,950	-	663,212
Plus Transfers	111,467	111,467	-	(111,467)	-
Less Bonds issued	-	-	-	-	(1,421,138)
CHANGES IN NET POSITION	<u>\$ 282,651</u>	<u>\$ 282,651</u>	1,191,485	<u>\$ 908,834</u>	(324,386)
NET POSITION, MAY 1			<u>12,576,758</u>		<u>12,901,144</u>
NET POSITION, APRIL 30			<u>\$ 13,768,243</u>		<u>\$ 12,576,758</u>

(See independent auditor's report.)

FIDUCIARY FUNDS

PENSION TRUST FUNDS

VILLAGE OF RIVER FOREST, ILLINOIS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

PENSION TRUST FUNDS

April 30, 2023

	Pension Trust		
	Police	Firefighters'	
	Pension	Pension	Total
ASSETS			
Cash and Cash Equivalents	\$ 86,410	\$ 246,224	\$ 332,634
Investments			
Investment held in the Illinois Police Officer's Pension Investment Fund	26,615,451	-	26,615,451
Investment held in the Illinois Firefighters' Pension Investment Fund	-	17,114,722	17,114,722
Prepaid Items	4,005	2,498	6,503
Total Assets	26,705,866	17,363,444	44,069,310
LIABILITIES			
Accounts Payable	3,230	2,855	6,085
Total Liabilities	3,230	2,855	6,085
NET POSITION RESTRICTED FOR PENSIONS	\$ 26,702,636	\$ 17,360,589	\$ 44,063,225

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

PENSION TRUST FUNDS

For the Year Ended April 30, 2023

	Pension Trust		Total
	Police Pension	Firefighters' Pension	
ADDITIONS			
Contributions			
Employer Contributions	\$ 1,943,889	\$ 1,678,594	\$ 3,622,483
Employee Contributions	302,633	236,986	539,619
Total Contributions	2,246,522	1,915,580	4,162,102
Investment Income			
Net Appreciation (Depreciation) in Fair Value of Investments	608,439	(43,729)	564,710
Interest	293,211	171,026	464,237
Total Investment Income	901,650	127,297	1,028,947
Less Investment Expense	(49,832)	(12,780)	(62,612)
Net Investment Income	851,818	114,517	966,335
Total Additions	3,098,340	2,030,097	5,128,437
DEDUCTIONS			
Benefits	2,643,769	2,184,234	4,828,003
Refunds	14,024	-	14,024
Administrative Expenses	53,323	40,553	93,876
Total Deductions	2,711,116	2,224,787	4,935,903
NET INCREASE (DECREASE)	387,224	(194,690)	192,534
NET POSITION RESTRICTED FOR PENSIONS			
May 1	26,315,412	17,555,279	43,870,691
April 30	\$ 26,702,636	\$ 17,360,589	\$ 44,063,225

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF CHANGES IN
FIDUCIARY NET POSITION - BUDGET AND ACTUAL

POLICE PENSION FUND

For the Year Ended April 30, 2023
(With Comparative Actual)

	2023		Variance	2022
	Original and Final Budget	Actual	Over (Under)	Actual
ADDITIONS				
Contributions				
Employer Contributions	\$ 1,959,903	\$ 1,943,889	\$ (16,014)	\$ 2,096,479
Employee Contributions	310,063	302,633	(7,430)	344,023
Total Contributions	2,269,966	2,246,522	(23,444)	2,440,502
Investment Income				
Net Appreciation (Depreciation) in Fair Value of Investments	2,023,653	608,439	(1,415,214)	(1,870,477)
Interest	560,000	293,211	(266,789)	499,953
Total Investment Income	2,583,653	901,650	(1,682,003)	(1,370,524)
Less Investment Expense	(100)	(49,832)	(49,732)	(58,105)
Net Investment Income	2,583,553	851,818	(1,731,735)	(1,428,629)
Total Additions	4,853,519	3,098,340	(1,755,179)	1,011,873
DEDUCTIONS				
Benefits	2,813,266	2,643,769	(169,497)	2,621,156
Refunds	50,000	14,024	(35,976)	402,387
Administrative Expenses	74,037	53,323	(20,714)	53,527
Total Deductions	2,937,303	2,711,116	(226,187)	3,077,070
NET INCREASE (DECREASE)	\$ 1,916,216	387,224	\$ (1,528,992)	(2,065,197)
NET POSITION RESTRICTED FOR PENSIONS				
May 1		26,315,412		28,380,609
April 30		\$ 26,702,636		\$ 26,315,412

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF CHANGES IN
FIDUCIARY NET POSITION - BUDGET AND ACTUAL

FIREFIGHTERS' PENSION FUND

For the Year Ended April 30, 2022
(With Comparative Actual)

	2023			2022 Actual
	Original and Final Budget	Actual	Variance Over (Under)	
ADDITIONS				
Contributions				
Employer Contributions	\$ 1,733,600	\$ 1,678,594	\$ (55,006)	\$ 1,931,404
Employee Contributions	217,664	236,986	19,322	196,913
Total Contributions	1,951,264	1,915,580	(35,684)	2,128,317
Investment Income				
Net Appreciation (Depreciation) in Fair Value of Investments	1,222,440	(43,729)	(1,266,169)	(1,234,095)
Interest	253,565	171,026	(82,539)	184,148
Total Investment Income	1,476,005	127,297	(1,348,708)	(1,049,947)
Less Investment Expense	(2,200)	(12,780)	(10,580)	(23,158)
Net Investment Income	1,473,805	114,517	(1,359,288)	(1,073,105)
Total Additions	3,425,069	2,030,097	(1,394,972)	1,055,212
DEDUCTIONS				
Benefits	2,239,929	2,184,234	(55,695)	2,208,022
Administrative Expenses	48,775	40,553	(8,222)	43,137
Total Deductions	2,288,704	2,224,787	(63,917)	2,251,159
NET INCREASE (DECREASE)	<u>\$ 1,136,365</u>	(194,690)	<u>\$ (1,331,055)</u>	(1,195,947)
NET POSITION RESTRICTED FOR PENSIONS				
May 1		<u>17,555,279</u>		<u>18,751,226</u>
April 30		<u>\$ 17,360,589</u>		<u>\$ 17,555,279</u>

(See independent auditor's report.)

SUPPLEMENTARY INFORMATION

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF LONG-TERM DEBT SERVICE REQUIREMENTS

IEPA LOAN

April 30, 2023

Date of Issue	December 3, 2015
Date of Maturity	December 3, 2035
Authorized Issue	\$14,711,293
Interest Rates	2.21%
Interest Dates	December and June 3
Purpose	Northside Stormwater Management Project

Year Ending April 30,	Principal	Interest	Total
2024	\$ 693,016	\$ 224,130	\$ 917,146
2025	708,416	208,730	917,146
2026	724,159	192,987	917,146
2027	740,250	176,896	917,146
2028	756,700	160,446	917,146
2029	773,515	143,630	917,145
2030	790,705	126,441	917,146
2031	808,276	108,870	917,146
2032	826,238	90,908	917,146
2033	844,599	72,547	917,146
2034	863,366	53,780	917,146
2035	882,552	34,593	917,145
2036	902,164	14,981	917,145
	\$ 10,313,956	\$ 1,608,939	\$ 11,922,895

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF LONG-TERM DEBT SERVICE REQUIREMENTS

2022 GENERAL OBLIGATION LIMITED TAX BONDS

April 30, 2023

Date of Issue	February 16, 2022
Date of Maturity	December 1, 2023
Authorized Issue	\$575,000
Interest Rates	0.65% to 0.95%
Interest Dates	December 1
Purpose	Street Improvements

Year Ending April 30,	Principal	Interest	Total
2024	\$ 275,000	\$ 2,613	\$ 277,613
	<u>\$ 275,000</u>	<u>\$ 2,613</u>	<u>\$ 277,613</u>

(See independent auditor's report.)

VILLAGE OF RIVER FOREST, ILLINOIS

SCHEDULE OF LONG-TERM DEBT SERVICE REQUIREMENTS

2022A GENERAL OBLIGATION DEBT CERTIFICATES

April 30, 2023

Date of Issue	March 22, 2022
Date of Maturity	December 1, 2041
Authorized Issue	\$5,240,000
Interest Rates	3% to 4%
Interest Dates	December 1
Purpose	Alley Improvements and Water Fund Infrastructure Improvements

Year Ending April 30,	Principal	Interest	Total
2024	\$ 200,000	\$ 196,700	\$ 396,700
2025	205,000	190,699	395,699
2026	210,000	184,550	394,550
2027	220,000	178,250	398,250
2028	225,000	171,650	396,650
2029	230,000	164,900	394,900
2030	240,000	158,000	398,000
2031	245,000	148,400	393,400
2032	255,000	138,600	393,600
2033	265,000	128,400	393,400
2034	280,000	117,800	397,800
2035	290,000	106,600	396,600
2036	300,000	95,000	395,000
2037	315,000	83,000	398,000
2038	325,000	70,400	395,400
2039	340,000	57,401	397,401
2040	350,000	43,800	393,800
2041	365,000	29,800	394,800
2042	380,000	15,200	395,200
	<u>\$ 5,240,000</u>	<u>\$ 2,279,150</u>	<u>\$ 7,519,150</u>

(See independent auditor's report.)

STATISTICAL SECTION

This part of the Village of River Forest, Illinois' annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the Village's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have changed over time.	119-128
Revenue Capacity These schedules contain information to help the reader assess the Village's most significant local revenue source, the sales tax.	129-134
Debt Capacity These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the Village's ability to issue additional debt in the future.	135-138
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.	139-143
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs.	144-147

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

VILLAGE OF RIVER FOREST, ILLINOIS

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	2014	2015	2016*	2017
GOVERNMENTAL ACTIVITIES				
Net Investment in Capital Assets	\$ 17,489,924	\$ 17,550,257	\$ 17,549,045	\$ 18,574,462
Restricted	3,843,897	3,910,388	3,522,426	2,190,893
Unrestricted	9,293,650	10,699,288	(21,075,877)	(22,297,066)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 30,627,471	\$ 32,159,933	\$ (4,406)	\$ (1,531,711)
BUSINESS-TYPE ACTIVITIES				
Net Investment in Capital Assets	\$ 4,985,125	\$ 6,307,314	\$ 6,759,387	\$ 7,286,464
Restricted	35,000	31,044	31,044	31,044
Unrestricted	1,721,614	1,123,387	1,850,467	1,904,676
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 6,741,739	\$ 7,461,745	\$ 8,640,898	\$ 9,222,184
PRIMARY GOVERNMENT				
Net Investment in Capital Assets	\$ 22,475,049	\$ 23,857,571	\$ 24,308,432	\$ 25,860,926
Restricted	3,878,897	3,941,432	3,553,470	2,221,937
Unrestricted	11,015,264	11,822,675	(19,225,410)	(20,392,390)
TOTAL PRIMARY GOVERNMENT	\$ 37,369,210	\$ 39,621,678	\$ 8,636,492	\$ 7,690,473

*The Village implemented GASB Statement No. 68 which resulted in a decrease in unrestricted net position.

Data Source

Audited Financial Statements

2018	2019*	2020	2021	2022	2023
\$ 19,119,016	\$ 19,401,388	\$ 20,524,229	\$ 20,180,011	\$ 17,549,045	\$ 19,779,399
1,722,203	1,632,960	1,522,873	1,967,571	3,522,426	3,952,067
(23,856,897)	(28,612,359)	(31,171,574)	(30,459,290)	(21,075,877)	(25,222,803)
<u>\$ (3,015,678)</u>	<u>\$ (7,578,011)</u>	<u>\$ (9,124,472)</u>	<u>\$ (8,311,708)</u>	<u>\$ (4,406)</u>	<u>\$ (1,491,337)</u>
\$ 8,335,217	\$ 9,319,079	\$ 9,630,737	\$ 10,538,679	\$ 6,759,387	\$ 11,097,272
25,269	25,269	25,269	25,269	31,044	-
2,072,456	2,039,980	2,267,642	2,337,196	1,850,467	2,670,971
<u>\$ 10,432,942</u>	<u>\$ 11,384,328</u>	<u>\$ 11,923,648</u>	<u>\$ 12,901,144</u>	<u>\$ 8,640,898</u>	<u>\$ 13,768,243</u>
\$ 27,454,233	\$ 28,720,467	\$ 30,154,966	\$ 30,718,690	\$ 24,308,432	\$ 30,876,671
1,747,472	1,658,229	1,548,142	1,992,840	3,553,470	3,952,067
(21,784,441)	(26,572,379)	(28,903,932)	(28,122,094)	(19,225,410)	(22,551,832)
<u>\$ 7,417,264</u>	<u>\$ 3,806,317</u>	<u>\$ 2,799,176</u>	<u>\$ 4,589,436</u>	<u>\$ 8,636,492</u>	<u>\$ 12,276,906</u>

VILLAGE OF RIVER FOREST, ILLINOIS

CHANGES IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2014	2015	2016	2017
EXPENSES				
Governmental Activities				
General Government	\$ 2,126,040	\$ 2,287,249	\$ 2,460,334	\$ 2,691,842
Development	305,332	387,869	557,136	1,773,443
Public Safety	9,494,525	9,426,332	11,474,585	11,693,602
Public Works	1,545,709	1,687,482	1,445,697	1,612,495
Highways and Streets	537,963	488,021	1,371,856	752,242
Sanitation	948,835	947,658	1,032,181	1,081,483
Interest	23,685	16,724	9,811	7,706
Total Governmental Activities Expenses	14,982,089	15,241,335	18,351,600	19,612,813
Business-Type Activities				
Water and Sewer	3,266,821	3,340,341	3,686,563	4,553,315
Total Business-Type Activities Expenses	3,266,821	3,340,341	3,686,563	4,553,315
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 18,248,910	\$ 18,581,676	\$ 22,038,163	\$ 24,166,128
PROGRAM REVENUES				
Governmental Activities				
Charges for Services				
General Government	\$ 1,446,959	\$ 1,510,120	\$ 1,462,240	\$ 2,172,129
Public Safety	1,361,306	1,495,617	1,600,463	1,503,040
Sanitation	881,518	895,892	947,369	997,436
Operating Grants and Contributions	999,002	659,933	347,607	449,074
Capital Grants and Contributions	-	-	316,519	236,734
Total Governmental Activities Program Revenues	4,688,785	4,561,562	4,674,198	5,358,413
Business-Type Activities				
Charges for Services				
Water and Sewer	3,765,294	4,069,829	4,569,701	5,112,341
Operating Grants and Contributions	35,000	-	-	-
Total Business-Type Activities Program Revenues	3,800,294	4,069,829	4,569,701	5,112,341
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 8,489,079	\$ 8,631,391	\$ 9,243,899	\$ 10,470,754
NET REVENUE (EXPENSE)				
Governmental Activities	\$ (10,293,304)	\$ (10,679,773)	\$ (13,677,402)	\$ (14,254,400)
Business-Type Activities	533,473	729,488	883,138	559,026
TOTAL PRIMARY GOVERNMENT NET REVENUE (EXPENSE)	\$ (9,759,831)	\$ (9,950,285)	\$ (12,794,264)	\$ (13,695,374)

	2018	2019	2020	2021	2022	2023
\$	2,561,405	\$ 2,886,253	\$ 3,139,597	\$ 2,421,253	\$ 1,723,001	\$ 2,737,898
	1,093,609	449,469	654,303	545,331	598,911	647,236
	11,629,817	11,362,454	12,555,053	10,429,145	10,271,152	12,435,723
	1,521,195	1,559,287	1,588,968	1,737,475	1,997,313	1,555,032
	573,267	1,023,676	1,033,716	1,302,823	648,010	938,008
	1,109,146	1,147,079	1,196,334	1,216,789	1,231,220	1,221,340
	13,728	46,115	57,850	59,487	112,638	55,469
	18,502,167	18,474,333	20,225,821	17,712,303	16,582,245	19,590,706
	4,272,901	4,267,256	4,458,645	4,438,063	5,758,904	4,343,552
	4,272,901	4,267,256	4,458,645	4,438,063	5,758,904	4,343,552
\$	22,775,068	\$ 22,741,589	\$ 24,684,466	\$ 22,150,366	\$ 22,341,149	\$ 23,934,258
\$	1,590,183	\$ 1,409,074	\$ 2,152,637	\$ 1,418,341	\$ 1,728,706	\$ 1,494,515
	1,426,682	1,484,942	1,450,913	832,261	1,022,728	2,394,034
	1,036,831	1,071,023	1,109,020	1,149,298	1,175,800	1,171,513
	319,776	392,092	498,487	1,053,664	486,047	510,076
	-	75,000	-	56,192	245,426	122,713
	4,373,472	4,432,131	5,211,057	4,509,756	4,658,707	5,692,851
	5,452,397	5,244,030	4,924,030	5,409,620	5,437,939	5,477,964
	-	-	-	-	-	-
	5,452,397	5,244,030	4,924,030	5,409,620	5,437,939	5,477,964
\$	9,825,869	\$ 9,676,161	\$ 10,135,087	\$ 9,919,376	\$ 10,096,646	\$ 11,170,815
\$	(14,128,695)	\$ (14,042,202)	\$ (15,014,764)	\$ (13,202,547)	\$ (11,923,538)	\$ (13,897,855)
	1,179,496	976,774	465,385	971,557	(320,965)	1,134,412
\$	(12,949,199)	\$ (13,065,428)	\$ (14,549,379)	\$ (12,230,990)	\$ (12,244,503)	\$ (12,763,443)

VILLAGE OF RIVER FOREST, ILLINOIS

CHANGES IN NET POSITION (Continued)

Last Ten Fiscal Years

Fiscal Year	2014	2015	2016	2017
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental Activities				
Taxes				
Property	\$ 6,252,288	\$ 6,288,974	\$ 6,396,586	\$ 6,547,365
Non-Home Rule Sales	819,156	871,224	885,574	824,652
Utility	703,108	657,968	559,018	614,522
Local Use	-	-	-	-
Local Motor Fuel Tax	-	-	-	-
Other Taxes	713,288	695,172	680,534	598,069
State Sales	1,731,032	1,855,258	1,852,443	1,727,402
State Shared Income Taxes	1,088,668	1,094,125	1,190,627	1,056,031
Personal Property Replacement Taxes	-	-	-	-
State Cannabis Tax	-	-	-	-
Other	415,079	448,870	475,402	621,831
Investment Income	48,246	(18,815)	87,975	114,035
Miscellaneous	656,459	319,459	268,703	604,151
Transfers	-	-	(382,300)	-
Gain on sale	-	-	-	19,037
Total Governmental Activities	12,427,324	12,212,235	12,014,562	12,727,095
Business-Type Activities				
Investment Income	-	-	-	-
Miscellaneous	4,542	(9,482)	27,371	12,996
Transfers	-	-	382,300	-
Gain on sale	-	-	-	9,264
Total Business-Type Activities	4,542	(9,482)	409,671	22,260
TOTAL PRIMARY GOVERNMENT	\$ 12,431,866	\$ 12,202,753	\$ 12,424,233	\$ 12,749,355
CHANGE IN NET POSITION				
Governmental Activities	\$ 2,134,020	\$ 1,532,462	\$ (1,662,840)	\$ (1,527,305)
Business-Type Activities	538,015	720,006	1,292,809	581,286
TOTAL PRIMARY GOVERNMENT CHANGE IN NET POSITION	\$ (273,607)	\$ 2,252,468	\$ (308,761)	\$ (946,019)

Data Source

Audited Financial Statements

Note: Prior to 2022, Local Use Taxes and Local Motor Fuel Taxes were presented with Other Taxes, Personal Property Replacement Taxes were presented with Other Intergovernmental Revenues and Investment Income and Miscellaneous were presented in total for Business-Type Activities

	2018	2019	2020	2021	2022	2023
\$	6,577,618	\$ 6,781,417	\$ 7,079,926	\$ 7,089,739	\$ 8,949,695	\$ 7,993,275
	855,825	846,726	780,935	728,784	1,064,666	1,062,278
	603,770	628,016	580,871	620,180	762,055	779,469
	-	-	-	-	445,293	484,264
	-	-	-	-	111,546	86,056
	578,893	555,659	507,301	590,787	519,569	463,405
	1,873,183	1,871,397	1,844,478	1,866,890	2,295,850	2,340,627
	1,013,098	1,084,678	1,210,870	1,280,728	1,641,590	1,893,214
	-	-	-	-	316,074	485,101
	-	-	-	-	18,234	18,239
	473,425	478,291	560,442	691,420	365,145	655,707
	145,163	303,464	363,968	115,935	(130,087)	381,388
	494,308	195,573	499,372	988,846	270,843	271,211
	-	-	-	-	-	-
	29,445	8,887	40,140	42,002	-	-
	12,644,728	12,754,108	13,468,303	14,015,311	16,630,473	16,914,234
	-	-	-	-	(6,990)	55,323
	31,262	45,448	41,739	5,939	3,569	1,750
	-	-	-	-	-	-
	-	-	32,196	-	-	-
	31,262	45,448	73,935	5,939	(3,421)	57,073
\$	12,675,990	\$ 12,799,556	\$ 13,542,238	\$ 14,021,250	\$ 16,627,052	\$ 16,971,307
\$	(1,483,967)	\$ (1,288,094)	\$ (1,546,461)	\$ 812,764	\$ 4,706,935	\$ 3,016,379
	1,210,758	1,022,222	539,320	977,496	(324,386)	1,191,485
\$	(273,209)	\$ (265,872)	\$ (1,007,141)	\$ 1,790,260	\$ 4,382,549	\$ 4,207,864

VILLAGE OF RIVER FOREST, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2014	2015	2016	2017
GENERAL FUND				
Nonspendable	\$ 1,983,424	\$ 2,154,326	\$ 2,322,885	\$ 2,724,622
Restricted	611,678	635,838	640,667	645,458
Unrestricted				
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	5,590,013	6,093,311	6,398,258	6,931,525
TOTAL GENERAL FUND	\$ 8,185,115	\$ 8,883,475	\$ 9,361,810	\$ 10,301,605
ALL OTHER GOVERNMENTAL FUNDS				
Nonspendable	\$ 3,943	\$ -	\$ -	\$ -
Restricted	3,232,219	3,274,550	2,881,759	1,545,435
Unrestricted				
Committed	3,976,226	4,820,145	5,019,992	5,207,405
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 7,212,388	\$ 8,094,695	\$ 7,901,751	\$ 6,752,840

Data Source

Audited Financial Statements

	2018	2019	2020	2021	2022	2023
\$	4,388,467	\$ 4,125,615	\$ 4,871,629	\$ 5,700,232	\$ 4,913,823	\$ 2,648,662
	658,859	658,859	648,670	651,514	657,198	654,884
	-	-	-	-	-	-
	-	-	-	-	338,777	670,755
	5,365,868	5,027,579	4,684,006	4,988,041	6,627,871	8,307,252
\$	10,413,194	\$ 9,812,053	\$ 10,204,305	\$ 11,339,787	\$ 12,537,669	\$ 12,281,553
\$	-	\$ -	\$ -	\$ -	\$ -	\$ 10,916
	1,563,344	1,248,690	1,382,462	1,317,511	6,148,338	4,354,949
	5,219,874	5,472,944	4,782,650	4,337,085	3,923,943	4,609,451
	-	-	-	-	-	-
	(137,059)	(128,441)	(176,994)	(17,755)	-	-
\$	6,646,159	\$ 6,593,193	\$ 5,988,118	\$ 5,636,841	\$ 10,072,281	\$ 8,975,316

VILLAGE OF RIVER FOREST, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2014	2015	2016	2017
REVENUES				
Taxes	\$ 8,487,840	\$ 8,513,338	\$ 8,521,712	\$ 8,584,608
Licenses and Permits	1,039,249	1,089,895	1,117,850	1,762,852
Intergovernmental	4,233,781	3,860,987	3,902,329	4,568,540
Charges for Services	1,608,188	1,663,283	1,702,203	1,742,021
Fines and Forfeits	1,042,346	1,148,451	1,190,019	1,167,732
Investment Income	48,246	(18,815)	87,975	114,035
Other	648,909	319,459	268,703	604,151
Total Revenues	17,108,559	16,576,598	16,790,791	18,543,939
EXPENDITURES				
General Government	2,016,560	2,172,163	2,300,895	2,366,230
Development	305,332	387,869	361,116	1,773,443
Public Safety	8,681,795	8,882,699	9,173,978	9,364,470
Public Works	1,526,684	1,552,587	1,414,672	1,609,706
Highways and Streets	257,991	195,174	513,450	348,758
Sanitation	948,835	947,658	1,032,181	1,081,483
Debt Service				
Principal	195,000	200,000	205,000	239,480
Interest and fees	26,322	19,683	12,253	8,302
Capital Outlay	952,074	741,820	1,528,687	1,989,448
Total Expenditures	14,910,593	15,099,653	16,542,232	18,781,320
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,197,966	1,476,945	248,559	(237,381)
OTHER FINANCING SOURCES (USES)				
Transfers In	1,051,857	465,423	461,547	464,457
Transfers (Out)	(1,051,857)	(465,423)	(843,847)	(464,457)
Bonds Issued, at Par	-	-	382,300	-
Premium on Bonds Issued	-	-	-	-
Proceeds from Sale of Capital Assets	7,550	103,722	36,832	28,265
Total Other Financing Sources (Uses)	7,550	103,722	36,832	28,265
NET CHANGE IN FUND BALANCES	\$ 2,205,516	\$ 1,580,667	\$ 285,391	\$ (209,116)
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	1.60%	1.50%	1.40%	1.50%

Data Source

Audited Financial Statements

	2018	2019	2020	2021	2022	2023
\$	8,616,106	\$ 8,811,818	\$ 8,949,033	\$ 9,029,490	\$ 11,407,531	\$ 10,384,482
	1,210,292	1,053,935	1,799,425	1,160,569	1,528,419	1,240,436
	3,679,482	3,901,458	4,114,277	4,948,894	5,813,659	6,509,942
	1,725,899	1,818,438	1,869,686	1,820,224	2,147,229	3,459,519
	1,117,505	1,092,666	1,043,459	419,107	251,586	360,108
	145,163	303,464	363,968	115,935	(130,087)	381,388
	494,308	195,573	499,372	988,846	270,843	261,636
	16,988,755	17,177,352	18,639,220	18,483,065	21,289,180	22,597,511
	2,305,128	2,643,731	2,777,951	2,227,883	1,865,752	1,962,112
	1,093,609	449,469	654,303	545,331	547,220	540,764
	9,588,668	10,037,907	10,344,379	10,265,165	11,809,253	12,563,660
	1,520,869	1,565,883	1,568,764	1,558,986	1,960,130	1,482,180
	267,320	488,148	398,475	657,236	-	315,248
	1,109,146	1,147,079	1,196,334	1,216,789	1,231,220	1,221,340
	242,820	246,000	254,000	262,500	262,500	275,000
	14,333	45,104	59,403	58,755	113,077	3,958
	1,463,175	1,217,025	2,163,574	973,443	1,574,157	3,288,721
	17,605,068	17,840,346	19,417,183	17,766,088	19,363,309	21,652,983
	(616,313)	(662,994)	(777,963)	716,977	1,925,871	944,528
	416,033	426,550	(456,795)	-	-	1,116,210
	(416,033)	(426,550)	456,795	-	-	(1,116,210)
	500,000	-	525,000	-	4,431,481	-
	-	-	-	-	178,913	-
	121,221	8,887	40,140	67,228	-	9,574
	621,221	8,887	565,140	67,228	4,610,394	9,574
\$	4,908	\$ (654,107)	\$ (212,823)	\$ 784,205	\$ 6,536,265	\$ 954,102
	1.60%	1.70%	1.80%	1.90%	2.09%	1.49%

VILLAGE OF RIVER FOREST, ILLINOIS

Equalized Assessed Value of Taxable Property

Last Ten Levy Years

Levy Year	Residential Property	Industrial/Railroad	Commercial Property	Total Taxable Assessed Value	Total Direct Tax Rate	Total Equalized Assessed Value	Total Estimated Value of Property (in thousands)
2013	\$ -	\$ -	\$ -	\$ -	1.286%	\$ 493,186,293	\$ 1,479,559
2014	162,447,990	430,763	18,530,942	181,409,695	1.319%	488,390,939	1,465,173
2015	-	-	-	-	1.389%	470,348,398	1,411,045
2016	-	-	-	-	1.357%	485,584,510	1,456,754
2017	178,710,839	370,014	18,813,930	197,894,783	1.154%	586,302,873	1,758,909
2018	175,548,574	399,350	18,147,605	194,095,529	1.222%	564,992,679	1,694,978
2019	172,910,277	413,540	17,724,645	191,048,462	1.270%	557,097,316	1,671,292
2020	177,606,453	377,160	20,683,534	198,667,147	1.124%	640,383,684	1,921,151
2021	176,756,814	404,882	20,766,681	197,928,377	1.249%	594,319,539	1,782,959
2022*	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Notes:

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

Refer to the Property Tax Rates - Direct and Overlapping Governments schedule for additional property tax rate information.

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

The equalization factor is calculated by the State Department of Revenue and is used to make the aggregate assessments in each county equal to 33 1/3 of the estimated fair value of real property located within the county prior to any applicable exemptions.

*Equalized assessed value for 2022 not yet available.

VILLAGE OF RIVER FOREST, ILLINOIS

DIRECT AND OVERLAPPING PROPERTY TAX RATES

Last Ten Levy Years

Tax Levy Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 (1)
Calendar Year Collected	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Corporate	1.239	1.272	1.334	1.304	1.109	1.174	1.221	1.081	1.201	-
Debt Service	0.047	0.047	0.055	0.054	0.045	0.048	0.049	0.043	0.049	-
Village of River Forest	1.286	1.319	1.389	1.358	1.154	1.222	1.270	1.124	1.250	-
School Districts	7.559	7.539	8.643	8.403	7.131	7.284	7.788	6.822	7.546	-
Cook County	0.560	0.568	0.552	0.533	0.496	0.489	0.454	0.453	0.446	-
Park District	0.307	0.316	0.331	0.324	0.276	0.294	0.293	0.262	0.291	-
Water Reclamation	0.417	0.430	0.426	0.406	0.402	0.396	0.389	0.378	0.382	-
Public Library	0.239	0.246	0.258	0.252	0.214	0.227	0.236	0.217	0.241	-
Township	0.115	0.119	0.124	0.121	0.103	0.109	0.111	0.099	0.109	-
Other (2)	0.116	0.085	0.120	0.080	0.108	0.075	0.105	0.072	0.093	-
	10.599	10.622	11.843	11.477	9.884	10.096	10.646	9.427	10.358	-

Note:

(1) 2022 Tax rates not yet available

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

VILLAGE OF RIVER FOREST, ILLINOIS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Tax Levy Year	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collected in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2013	\$ 6,342,376	\$ 3,134,928	49.43%	\$ 3,135,310	\$ 6,270,238	98.86%
2014	6,437,341	3,138,844	48.76%	2,974,784	6,113,628	94.97%
2015	6,533,103	3,181,100	48.69%	3,147,713	6,328,813	96.87%
2016	6,589,043	3,399,652	51.60%	3,141,812	6,541,464	99.28%
2017	6,765,935	3,498,129	51.70%	3,189,535	6,687,664	98.84%
2018	6,904,211	3,542,710	51.30%	3,283,326	6,826,036	98.87%
2019	7,075,136	3,614,033	51.30%	3,364,834	6,978,867	98.64%
2020	7,197,913	3,354,112	46.60%	3,774,329	7,128,441	99.03%
2021	7,423,051	3,802,961	51.23%	3,523,191	7,326,152	98.69%
2022 (1)	7,654,712	3,523,191	46.03%	-	3,523,191	46.03%

(1) This tax levy is still in collection. The 2022 amount is an estimate since the extended levy amounts were not yet available. The balance of the 2021 tax levy will be distributed to the Village in the late summer of 2023. The amount shown as collected reflects an estimate, distributed by the County in the spring of 2023.

Note:

The amounts included in this schedule are taxes levied for the funding of corporate purposes, debt service, fire pension and police pension. They exclude the amounts levied for the Library, and the incremental tax funding for the TIF area.

VILLAGE OF RIVER FOREST, ILLINOIS

TAXABLE SALES BY CATEGORY

Last Ten Calendar Years

Category	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Food	\$ 83,090,364	\$ 86,839,850	\$ 93,384,672	\$ 84,845,182	\$ 92,767,909	\$ 97,266,815	\$ 96,686,455	\$ 104,057,677	\$ 101,797,211	\$ 108,033,495
Drinking and eating places	11,091,040	11,284,119	11,622,400	10,597,413	11,013,142	11,291,635	10,165,926	9,644,906	11,371,681	11,869,915
Apparel	11,440,630	12,012,716	12,403,517	12,826,731	11,997,302	12,500,849	11,718,024	4,949,308	8,228,270	9,213,622
Furniture, household and radio	647,607	1,005,940	1,192,015	892,375	1,013,051	627,176	297,889	131,977	1,220,446	877,416
Lumber, building and hardware	1,446,699	1,120,171	1,203,379	1,229,841	1,172,422	1,042,690	1,008,099	1,720,409	1,501,222	1,551,510
Automotive filling stations	6,871,057	7,432,655	5,876,933	6,680,016	6,322,258	7,099,729	5,909,395	5,470,262	9,104,721	8,609,510
Drugs and other retail	55,937,317	58,375,494	52,713,770	52,652,468	53,233,514	51,363,103	52,536,058	51,224,005	81,434,540	82,307,274
Agriculture and extractive	3,610,013	4,447,353	6,532,535	5,410,059	5,660,204	5,576,652	5,592,817	4,372,397	7,755,422	8,722,790
Manufacturers	128,734	122,363	90,695	57,032	84,496	15,270	22,591	70,616	333,241	307,861
General merchandise	9,152	-	-	-	-	-	-	-	69,142	86,261
Total	\$ 174,272,613	\$ 182,640,661	\$ 185,019,916	\$ 175,191,117	\$ 183,264,298	\$ 186,783,919	\$ 183,937,254	\$ 181,641,557	\$ 222,815,896	\$ 231,579,654
Village statutory allocated sales tax rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

Notes:

Sales tax information for the calendar year 2022 is the most current available.

The State of Illinois imposes a sales tax on a seller's receipts from sales of tangible property for use or consumption. Tangible personal property does not include real estate, stocks, bonds or other "paper" assets representing an interest. The categories listed above are determined by the State of Illinois. The 1% tax is a revenue that the State shares with the Village.

VILLAGE OF RIVER FOREST, ILLINOIS

Municipal Retailers' Occupation and Use Tax Receipts

Last Ten Fiscal Years

Fiscal Year	State Sales and Use Tax Distributions	Annual Change	
		Amount	Percentage
2014	\$ 1,927,861	\$ 41,845	2.22%
2015	2,083,983	156,122	8.10%
2016	2,113,337	29,354	1.41%
2017	2,003,864	(109,473)	(5.18%)
2018	2,168,045	164,181	8.19%
2019	2,211,060	43,015	1.98%
2020	2,250,817	39,757	1.80%
2021	2,365,835	115,018	5.11%
2022	2,741,144	375,309	15.86%
2023	2,824,891	83,747	3.06%

VILLAGE OF RIVER FOREST, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Taxpayer	Type of Business	2022 Levy (1)		2013 Levy	
		Taxable Equalized Assessed Value	Percentage of Total Village Taxable Equalized Assessed Valuation	Taxable Equalized Assessed Value	Percentage of Total Village Taxable Equalized Assessed Valuation
River Forest Town Center One	Retail Center	\$ 12,123,439	2.0%	\$ 9,191,659	1.9%
River Forest Town Center Two	Retail Center	11,629,087	2.0%	4,655,307	0.9%
Mac Neal (formerly Vanguard Health Systems)	Medical Center	10,850,072	1.8%	4,421,942	0.9%
The Sheridan at River Forest	Senior Living	8,500,649	1.4%	-	0.0%
Albertson's (Jewel)	Grocery Store	5,036,610	0.8%	4,021,539	0.8%
Ell Bay (Fresenius)	Medical Center	3,116,082	0.5%	-	0.0%
Mid America Asset Mgmt (Fresh Thyme)	Grocery Store	1,742,305	0.3%	1,313,137	0.3%
Co HAS (Loyola)	Medical Center	1,552,176	0.3%	-	0.0%
River Forest Tennis Club	Recreation	1,383,841	0.2%	699,730	0.1%
Jack Strand	Retail Center	1,088,121	0.2%	1,449,000	0.3%
CPTS 3002 Dominicks	Grocery Store	-	0.0%	-	0.0%
Kirk Eye Center	Vision Care Center	-	0.0%	1,130,855	0.2%
Harry Langer, LLC	Retail Drug Store	-	0.0%	944,920	0.2%
BBD LLC ATTN DG WATTS	Retail Property	-	0.0%	802,226	0.2%
Totals		<u>\$ 57,022,382</u>	<u>9.5%</u>	<u>802,226</u>	<u>5.6%</u>
Total Village of River Forest Equalized Assessed Value:		<u>\$ 594,319,539</u> (2)		<u>\$ 493,186,293</u>	

(1) The State of Illinois establishes a lien on property for the levy at the beginning of the calendar year. The taxing entities adopt their levies at the end of December of the same calendar year. The taxes levies are for collections in the following calendar year. Therefore, the Village's Fiscal Year 2023 relied on the property collections in the summer of 2022, which are from the 2021 tax levy year, as well as the distribution provided in the spring of 2023 which was an estimate based on the prior year's tax levy.

(2) The 2022 Total Village of River Forest Equalized Assessed Value is not yet available. Listed is the amount for 2021.

VILLAGE OF RIVER FOREST, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities		Business-Type Activities		Total Primary Government	Percentage of EAV	Total Debt as a Percentage of Personal Income*	Total Outstanding Debt per Capita*
	General Obligation Bonds	Debt Certificates	General Obligation Bonds	Debt Certificates & Loans				
2014	\$ 505,000	\$ -	\$ 800,000	\$ -	\$ 1,305,000	0.26%	0.19%	\$ 117
2015	305,000	-	650,000	586,882	1,541,882	0.32%	0.23%	138
2016	482,300	-	495,000	14,849,781	15,827,081	3.36%	2.31%	1,417
2017	242,820	-	335,000	14,265,398	14,843,218	3.06%	1.98%	1,329
2018	500,000	-	170,000	13,609,319	14,279,319	2.44%	1.91%	1,278
2019	254,000	-	-	12,938,602	13,192,602	2.34%	1.61%	1,181
2020	525,000	-	-	12,303,913	12,828,913	2.30%	1.57%	1,148
2021	262,500	-	-	11,655,118	11,917,618	1.86%	1.22%	1,017
2022	550,000	4,060,394	-	12,413,044	17,023,438	2.86%	1.82%	1,453
2023	275,000	4,051,449	-	11,731,963	16,058,412	n/a	1.69%	1,371

Notes:

Details of the Village's outstanding debt may be found in the Notes to the Financial Statements.

*Refer to the Schedule of Demographic and Economic Statistics for personal income and population data.

VILLAGE OF RIVER FOREST, ILLINOIS

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Less Amounts Available In Debt Service Fund	Total	Ratio of Net General Bonded Debt to Assessed Value*	Population	Ratio of Net General Bonded Debt Per Capita
2014	\$ 1,305,000	\$ 149,491	\$ 1,155,509	0.234%	11,172	\$ 103.4
2015	955,000	149,078	805,922	0.165%	11,172	72.1
2016	977,300	172,810	804,490	0.171%	11,172	72.0
2017	577,820	185,655	392,165	0.081%	11,172	35.1
2018	670,000	197,378	472,622	0.081%	11,172	42.3
2019	254,000	216,251	37,749	0.007%	11,172	3.4
2020	525,000	226,526	298,474	0.054%	11,172	26.7
2021	262,500	238,557	23,943	0.004%	11,717	2.0
2022	550,000	243,385	306,615	0.052%	11,717	26.2
2023	275,000	240,631	34,369	0.006%	11,717	2.9

*See Assessed Value and Estimated Actual Value of Taxable Property for property value data.

Note: Details of the Village's outstanding debt can be found in the notes to financial statements.

VILLAGE OF RIVER FOREST, ILLINOIS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

April 30, 2023

Governmental Unit	Net General Obligation Bonded Debt Outstanding	Percentage Debt Applicable to the Village (1)	The Village's Share of Debt
Village of River Forest	\$ 4,326,449	100.00%	\$ 4,326,449
Overlapping Debt			
Schools			
School District Number 90	2,555,000	100.00%	2,555,000
Total schools	<u>2,555,000</u>		<u>2,555,000</u>
Others			
Cook County	2,251,061,750	0.335%	7,541,057
Cook County Forest Preserve District	98,005,000	0.335%	328,317
Metropolitan Water Reclamation District	2,598,015,266	0.330%	8,573,450
Total others	<u>4,947,082,016</u>	100.00%	<u>16,442,824</u>
Total schools and others overlapping bonded debt	<u>4,949,637,016</u>		<u>18,997,824</u>
Total	<u>\$ 4,953,963,465</u>		<u>\$ 23,324,273</u>

(1) Determined by ratio of assessed valuation of property subject to taxation in the Village to valuation of property subject to taxation in overlapping unit.

Data Source

Office of the County Clerk

VILLAGE OF RIVER FOREST, ILLINOIS

LEGAL DEBT MARGIN INFORMATION

For the Fiscal Year Ended April 30, 2023

Assessed valuation - tax levy year 2021 (2022 not yet available)	<u>\$ 594,319,539</u>
Legal debt limit - 8.625% of assessed valuation	\$ 51,260,060
Amount of debt applicable to debt limit	<u>5,515,000</u>
Legal debt margin	<u>\$ 45,745,060</u>

Chapter 65, Section 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 produced by multiplying the municipality's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979."

VILLAGE OF RIVER FOREST, ILLINOIS

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Fiscal Year	Population	Personal Income (1)	Per Capita Personal Income	Unemployment Rate	
				Village of River Forest	State of Illinois (2)
2014	11,172	\$ 684,932,976	\$ 64,856	5.1%	7.9%
2015	11,172	684,932,976	64,856	5.1%	6.0%
2016	11,172	684,932,976	64,856	5.1%	6.0%
2017	11,172	749,138,460	67,055	3.5%	4.4%
2018	11,172	749,138,460	67,055	2.8%	3.6%
2019	11,172	819,343,308	73,339	2.7%	4.0%
2020	11,172	819,343,308	73,339	11.9%	14.8%
2021	11,717	977,971,122	83,466	7.1%	7.1%
2022	11,717	936,528,093	79,929	4.6%	4.6%
2023	11,717	949,698,001	81,053	2.7%	3.7%

Notes:

- (1) The U.S. Department of Commerce, Bureau of Census defines personal income as a measure of income received from all sources by residents of the Village during a calendar year.
- (2) Illinois Department of Employment Security.

VILLAGE OF RIVER FOREST, ILLINOIS

MEDIAN FAMILY INCOME

April 30, 2023

Median Family* Income

According to the 2020 U.S. Census, the Village had a median family income of \$191,293. In comparison, the 2020 median family income was \$80,744 for Cook County and \$83,279 for the State of Illinois. The following table represents the distribution of family income for the Village, Cook County and the State of Illinois at the time of the 2020 U. S. Census.

Income	The Village		Cook County		State of Illinois	
	Number of Families	Percent of Families	Number of Families	Percent of Families	Number of Families	Percent of Families
Less than \$10,000	25	0.9%	48,514	4.1%	105,732	3.4%
\$ 10,000 to \$ 14,999	-	0.0%	27,215	2.3%	65,305	2.1%
\$ 15,000 to \$ 24,999	96	3.4%	79,279	6.7%	177,256	5.7%
\$ 25,000 to \$ 34,999	31	1.1%	89,929	7.6%	208,354	6.7%
\$ 35,000 to \$ 49,999	65	2.3%	126,610	10.7%	329,635	10.6%
\$ 50,000 to \$ 74,999	246	8.7%	182,224	15.4%	516,220	16.6%
\$ 75,000 to \$ 99,999	251	8.9%	151,459	12.8%	441,586	14.2%
\$100,000 to \$149,999	494	17.5%	214,172	18.1%	615,733	19.8%
\$150,000 to \$199,999	257	9.1%	113,594	9.6%	304,757	9.8%
\$200,000 or more	<u>1,358</u>	48.1%	<u>150,276</u>	12.7%	<u>345,184</u>	11.1%
	<u>2,823</u>		<u>1,183,272</u>		<u>3,109,762</u>	

*The U.S. Department of Commerce, Bureau of Census defines a family as a group of two or more people (one of whom is the householder) related by birth, marriage or adoption and residing together. All such people (including related subfamily members) are considered as members of one family.

VILLAGE OF RIVER FOREST, ILLINOIS

HOUSING

April 30, 2023

Housing

The 2020 U.S. Census reported that the median value of a Village owner-occupied home was \$604,900. This 2020 median value for an owner-occupied home compares with \$255,500 for Cook County and \$202,100 for the State of Illinois. The 2020 market values for specified owner-occupied units for the Village, Cook County and the State of Illinois are as follows:

Value	The Village		Cook County		State of Illinois	
	Number of Units	Percent of Units	Number of Units	Percent of Units	Number of Units	Percent of Units
Less than \$50,000	-	0.0%	38,319	3.4%	196,149	6.1%
\$50,000 to \$99,999	71	2.0%	73,868	6.5%	432,566	13.4%
\$100,000 to \$149,999	115	3.3%	122,941	10.8%	467,538	14.4%
\$150,000 to \$199,999	156	4.5%	171,842	15.1%	506,232	15.6%
\$200,000 to \$299,999	371	10.6%	281,329	24.7%	720,797	22.3%
\$300,000 to \$499,999	578	16.5%	277,935	24.4%	608,318	18.8%
\$500,000 to \$999,999	1,821	52.1%	135,886	11.9%	246,949	7.6%
\$1,000,000 or more	386	11.0%	37,818	3.3%	59,229	1.8%
	<u>3,498</u>		<u>1,139,938</u>		<u>3,237,778</u>	

VILLAGE OF RIVER FOREST, ILLINOIS

PRINCIPAL VILLAGE EMPLOYERS

Current Year and Nine Years Ago

2023					2014		
Employer	Product/Service	Rank	Approximate Employment	Percent of Total Village Population	Rank	Approximate Employment	Percent of Total Village Population
Dominican University	Education	1	1,233	10.52%	2	625	5.59%
Concordia University	Education	2	883	7.54%	1	997	8.92%
Jewel/Osco Grocery Store	Grocery Store	3	224	1.91%	3	250	2.24%
Elementary School Dist 90	Education	4	223	1.90%	4	200	1.79%
Whole Foods	Grocery Store	5	159	1.36%	5	190	1.70%
West Suburban (River Forest locations)	Health Care	6	105	0.90%	9	50	0.45%
The Sheridan at River Forest	Senior Living	7	102	0.87%	-	-	0.00%
Village of River Forest	Government	8	83	0.71%	6	75	0.67%
Fresh Thyme	Grocery Store	9	75	0.64%	-	-	0.00%
Cook County Forest Preserve	Government	10	65	0.55%	8	51	0.46%
Panera Bread	Resaurant				7	55	0.49%
McDonalds	Resaurant				10	37	0.33%
			<u>3,152</u>	<u>26.90%</u>		<u>2,530</u>	<u>22.64%</u>
Total Population, per 2010 and 2020 census				<u>11,717</u>			<u>11,172</u>

Notes:

Estimated figure includes all full-time and part-time employees.

VILLAGE OF RIVER FOREST, ILLINOIS

CONSTRUCTION VALUE OF BUILDING PERMITS AND PROPERTY VALUE

Last Ten Fiscal Years

Fiscal Year	Number of Permits Issued	Value of Building Permits
2014	158	\$ 13,607,856
2015	219	14,634,612
2016	203	15,792,768
2017	210	29,807,464
2018	171	19,996,973
2019	175	13,297,123
2020	178	45,590,244
2021	217	22,432,805
2022	402	34,775,431
2023	385	14,659,962

VILLAGE OF RIVER FOREST, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023*
General Government										
Administration	2.50	2.50	2.50	2.50	3.50	3.50	3.50	3.50	3.50	4.50
Finance	3.50	3.50	3.50	3.75	4.00	4.00	4.00	4.00	4.00	4.50
Building and Development	3.00	3.00	3.50	3.75	3.75	3.75	3.75	4.00	4.00	-
Total General Government	9.00	9.00	9.50	10.00	11.25	11.25	11.25	11.50	11.50	9.00
Public Safety										
Police										
Sworn	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
Non-Sworn	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.50
Fire										
Sworn	22.00	22.00	22.00	22.00	22.00	21.00	21.00	21.00	21.00	21.00
Sworn	-	-	-	-	0.50	0.50	0.50	0.50	0.50	0.50
Total Public Safety	52.00	53.00	53.00	53.00	53.50	52.50	52.50	52.50	52.50	53.00
Highway and Streets										
Public Works	14.00	14.00	14.50	14.50	14.50	14.50	14.50	14.50	14.50	19.00
Total Highway and Streets										
Total Village	75.00	76.00	77.00	77.50	79.25	78.25	78.25	78.50	78.50	81.00

*In Fiscal Year 2023, the Building and Development Division was combined with Public Works to create the Public Works & Development Services Department.

VILLAGE OF RIVER FOREST, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2014	2015	2016	2017*	2018	2019	2020	2021	2022	2023
PUBLIC SAFETY										
Police										
Total arrests	812	688	760	710	752	639	624	440	501	643
Calls for service	9,762	9,747	N/A	26,317	26,312	14,223	12,409	10,349	10,365	13,108
Traffic tickets	3,557	3,411	2,962	2,533	2,240	2,463	2,366	1,669	2,176	2,927
Traffic accidents	514	573	588	541	570	542	422	373	428	412
Fire										
Ambulance calls	1,069	1,106	1,302	1,192	1,156	1,255	920	927	1,423	1,623
Fire/other calls	862	871	824	807	956	1,000	1,193	1,127	990	1,136
PUBLIC WORKS										
Streets										
Street reconstruction (in ft.)	-	-	-	-	-	-	-	-	-	-
Street resurfacing (in ft.)	3,300	3,030	6,460	2,678	7,580	12,550	10,800	15,275	11,260	5,392
Leaves collected (tons)	1,903	1,380	1,801	1,631	1,560	1,858	2,021	1,485	1,356	1,339
Full salting operations (tons)	950	314	625	11	650	581	437	560	417	292
Trees trimmed	700	763	406	1,965	2,819	2,681	2,968	1,608	2,101	2,683
Water/Sewer										
Water main repairs	15	14	5	4	13	5	6	15	7	6
Average daily pumpage (mgd)	1.39	1.27	1.13	1.21	1.25	1.23	1.26	1.27	1.18	1.15
Sewer mains cleaned (in ft.)	25,914	21,049	32,034	33,543	37,294	26,159	31,667	27,753	18,665	25,880

*Beginning in Fiscal Year 2017, the new Police dispatch system reports all events, rather than only events resulting in police reports.

New CAD system reports all events, rather than only events resulting in police reports.

VILLAGE OF RIVER FOREST, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government										
Village Hall	1	1	1	1	1	1	1	1	1	1
Public Safety										
Police										
Police station	1	1	1	1	1	1	1	1	1	1
Patrol areas	3	3	3	3	3	3	3	3	3	3
Patrol units	17	17	17	18	18	18	18	18	18	18
Fire										
Fire station	1	1	1	1	1	1	1	1	1	1
Fire engines	2	3	3	3	3	3	3	3	3	2
Ambulances	2	2	2	2	2	2	2	2	2	2
Public Works										
Highway and Streets										
Streets (miles)	32	32	32	32	32	32	32	32	32	32
Streetlights	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998
Intersections with Traffic signals	15	15	15	15	15	15	15	15	15	15
Waterworks										
Water mains (miles)	40	40	40	40	40	40	40	40	40	40
Fire hydrants	440	440	440	440	440	440	440	440	440	440
Storage capacity (1,000 gallons)	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Sewerage										
Sanitary sewers (miles)	33.13	33.13	33.13	33.13	33.13	33.13	33.13	33.13	33.13	33.13
Pumping capacity (1,000 gallons)	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700
Storm sewers (miles) ¹	0.19	0.19	3.37	3.37	3.37	3.37	3.37	3.37	3.37	3.37

Note:

Except for the section referenced in this table, storm sewers in the Village are owned and serviced by the Metropolitan Water Reclamation District, a legally separate entity from the Village.

VILLAGE OF RIVER FOREST, ILLINOIS

WATER FUND STATISTICS

For the Fiscal Year Ended April 30, 2023

Water Fund statistics are as follows

Number of metered customers	3,164
Cubic feet of water pumped into system (in hundreds)	559,177
Cubic feet of water billed (in hundreds)	448,553