



VILLAGE OF RIVER FOREST, ILLINOIS



Annual Budget Fiscal Year 2024

400 Park Avenue, River Forest, Illinois 60305

www.vrf.us

**VILLAGE OF RIVER FOREST, ILLINOIS
ANNUAL OPERATING BUDGET
FISCAL YEAR 2024**

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

INTERIM VILLAGE ADMINISTRATOR
Matthew Walsh

FINANCE DIRECTOR
Rosemary McAdams

FIRE CHIEF
Thomas Gaertner

POLICE CHIEF
James O'Shea

**PUBLIC WORKS & DEVELOPMENT
SERVICES DIRECTOR**
Jeffrey Loster



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of River Forest
Illinois**

For the Fiscal Year Beginning

May 01, 2022

Christopher P. Morill

Executive Director

Reader's Guide

This Village of River Forest's Annual Budget is intended to serve as a policy document, operations guide and financial plan for the fiscal year. The budget also serves as a communication document for the citizens of the Village who wish to understand Village operations and the methods used for financing those operations. This Reader's Guide is intended to assist the reader in understanding the layout and contents of the budget document.

Organization of the Budget Document

Table of Contents

The Table of Contents lists and shows the page number for information in the Budget. Click on the item in the Table of Contents to go directly the page.

Budget Message

The budget message prepared by the Interim Village Administrator recaps current year activities and highlights challenges, opportunities and uncertainties affecting the development of the budget. Summarized financial information and key components of the FY 2024 Budget are also included.

Introduction

This section provides background information on the Village including its location, history and the structure of the organization and funds. The Village Board's long- and short-term goals, an explanation of the budget process and basis of budgeting and the long-term financial policies are also provided.

Exhibits

The exhibits include detailed information on Village fees, property taxes, revenue and expenditure trends, information on long-term financial planning, fund balance and some detailed personnel count history.

Budget Summary

The Budget Summary provides financial information on all Village funds organized by fund, source, category and account in table and chart formats.

Detailed Fund and Department Information

Each Fund and Department section provides a Budget Snapshot, Fund/Department description, narrative analysis on the budget and detailed financial information by account. Additional information is provided at the department level including a personnel summary, organizational chart, FY 2024 objectives tied to the Village Board goals, FY 2023 goals and accomplishments and performance and activity measures.

Jurisdictional Statistics

This section provides statistics and historical information on the Village including the size, development, infrastructure and property taxes.

Capital Improvement Program

The Capital Improvement Program shows a summary of the five-year plan for the purchase of vehicles, equipment and building and infrastructure improvements. A detailed sheet on each item to be replaced in FY 2024 is also presented that provides the funding history, project description and justification, project alternatives and project impact on the operating budget.

Budget Glossary

The glossary provides a description of terms and acronyms used in the document.

Table of Contents

| | |
|--|-----|
| Village Officials | 2 |
| Reader's Guide | 4 |
| Table of Contents | 5 |
| Budget Message | 8 |
| Introduction | |
| Location of River Forest | 24 |
| Organizational Chart | 25 |
| Village Board Goals | 26 |
| Community Profile | 28 |
| Budget Process..... | 31 |
| Fund Structure and Description of Funds | 33 |
| Basis of Budgeting..... | 36 |
| Long-Term Financial Policies..... | 37 |
| Exhibits | |
| Fee Schedule | 44 |
| Property Tax Exhibit..... | 47 |
| Revenue and Expenditure Trends and Projections | 48 |
| Long-Term Financial Planning | 59 |
| Estimated Changes in Funds Balance/Net Position..... | 69 |
| Personnel History- Budgeted Positions..... | 71 |
| Budget Summary | |
| Revenues by Fund- All Funds | 74 |
| Revenues by Source- All Funds | 75 |
| Revenues by Account- All Funds | 76 |
| Expenditures by Fund- All Funds..... | 78 |
| Expenditures by Category- All Funds | 79 |
| Expenditures by Account- All Funds..... | 80 |
| General Fund | |
| General Fund Revenues by Account | 84 |
| Expenditures by Category | 86 |
| Expenditures by Department..... | 87 |
| General Fund Expenditures by Account..... | 88 |
| Administration Budget..... | 90 |
| E911 Budget..... | 99 |
| Boards and Commissions | 101 |

Table of Contents

General Fund Continued

| | |
|-------------------------------|-----|
| Legal Budget..... | 105 |
| Police Department Budget..... | 107 |
| Fire Department Budget | 116 |
| Development Services..... | 123 |
| Public Works Budget | 130 |
| Sanitation Budget..... | 138 |

Motor Fuel Tax Fund

| | |
|-------------------------------|-----|
| Budget Overview..... | 141 |
| Budget Detail by Account..... | 142 |

Debt Service Fund

| | |
|------------------------------------|-----|
| Budget Overview..... | 144 |
| Budget Detail by Account..... | 145 |
| Debt Service Detail Schedules..... | 146 |

Capital Projects Funds

Capital Equipment Replacement Fund

| | |
|--------------------------------|-----|
| Budget Overview | 149 |
| Budget Detail by Account | 150 |

Capital Improvement Fund

| | |
|--------------------------------|-----|
| Budget Overview | 151 |
| Budget Detail by Account | 152 |

TIF-Madison Street

| | |
|--------------------------------|-----|
| Budget Overview | 153 |
| Budget Detail by Account | 154 |

TIF-North Avenue

| | |
|--------------------------------|-----|
| Budget Overview | 155 |
| Budget Detail by Account | 156 |

Infrastructure Improvement Bond Fund

| | |
|--------------------------------|-----|
| Budget Overview | 157 |
| Budget Detail by Account | 158 |

Water and Sewer Fund

| | |
|---|-----|
| Budget Overview..... | 160 |
| Budget Detail by Account..... | 162 |
| Water and Sewer Fund Debt Service Schedules | 165 |

Table of Contents

Pension Trust Funds

| | |
|--------------------------------|-----|
| Police Pension Fund | |
| Budget Overview | 168 |
| Budget Detail by Account | 169 |
| Fire Pension Fund | |
| Budget Overview | 170 |
| Budget Detail by Account | 171 |

River Forest Public Library

| | |
|-------------------------------|-----|
| Budget Overview..... | 173 |
| Budget Detail by Account..... | 174 |

Jurisdictional Statistics

| | |
|--|-----|
| Size, Development & Infrastructure | 177 |
| Property Tax Rates | 178 |
| Equalized Assessed Value | 179 |
| Principal Property Taxpayers | 180 |

Capital Improvement Program

| | |
|--|-----|
| Narrative | 182 |
| Five Year Capital Improvements Program | 185 |
| Buildings and Improvements | 186 |
| Vehicles..... | 194 |
| Equipment..... | 209 |
| Information Technology..... | 220 |
| Streets, Sidewalks, Alleys..... | 229 |
| Water and Sewer | 246 |

| | |
|-----------------------------|------------|
| Budget Glossary..... | 261 |
|-----------------------------|------------|



RIVER FOREST

Proud Heritage • Bright Future

March 27, 2023

The Honorable Catherine Adduci, Village President
Village Board of Trustees
Residents of River Forest

Village President
Catherine Adduci

Village Clerk
Jonathan Keller

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

On behalf of the Village Management Team, I am pleased to present to you the Fiscal Year 2024 Annual Budget and Capital Improvement Program of the Village of River Forest. The Village operates under the budget act outlined in 65 ILCS 5/8-2-9 as adopted by the Village in 1981 and amended in 2011. The Village's fiscal year commences on May 1 and concludes on April 30.

Looking back on FY 2023, the Village was able to continue to provide excellent customer service under challenging circumstances as the national economy continues to recover from the effects of the COVID pandemic that started in early 2020. That recovery is unsteady. Production, supply and shipping delays have been incredibly impactful on municipalities, residents and businesses. The continued low unemployment rate has led to staffing shortages, and the strong housing market has weakened due to higher mortgage rates. Although people are trying to return to a "normal" life by returning to the office for work and social outings, the impact of the pandemic still lingers.

Under the leadership of the Village Board of Trustees and the Village's management team, regardless of the state of the economy, the main priority has remained keeping residents and employees safe, while continuing to provide critical Village services. The American Rescue Plan Act (ARPA), adopted in March 2021, provided aid to municipalities based on census information. As a result, the Village was awarded \$1,471,890. This amount was paid in two allotments, the first of which was received in FY 2022, and the second in FY 2023. This second installment was reflected in the FY 2023 budget.

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.

As we move forward now that the worst of the pandemic is now over, this budget has been assembled with a positive outlook on an improving economy. The Consumer Price Index (CPI) saw another large increase of 6.5% for the twelve months ending December 2022. The year prior, the CPI rose 7.0%, the largest increase since the period ending June 1982. The Village's goals and strategic plans are always at the forefront during this time. Economic development continues to be a priority, with a focus on improving property values and stabilizing property taxes.

The Village has been working on redevelopment possibilities for the Madison Street TIF District. The demolition of several properties along the Madison Street corridor is ongoing and will be completed in FY 2024. The Economic Development Commission is currently reviewing potential code updates to make the

corridor more attractive to development. The Village continues to have a strong commercial presence at River Forest Town Center and strong grocery shopping options from stores such as Whole Foods, Jewel, and Fresh Thyme Farmers Market. 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 infill development to complement the Lake Street corridor.

One of the most important things the Village does each year is adopt a budget. Besides providing for the obvious appropriation authority, the annual budget identifies the Village's goals, accomplishments, long-term financial outlook, and five-year capital plan. A significant amount of time, energy, and commitment are spent by the elected officials and the Village Staff to provide a comprehensive budget document. The budget is the foundation of the organization and upon which everything we do is built. The budget serves as an excellent source of communication to Village residents and businesses in terms of Village services, goals, and public infrastructure investment.

Each year we take a moment to reflect on the challenges (financial and otherwise) from the State of Illinois and legislation passed by the general assembly. Continued focus has been on the criminal justice reform legislation that was passed in 2021. The legislation includes items that will impact the Village's budget, including new training requirements that River Forest employees must meet and a mandate that the Police Department implement officer-worn body cameras by January 1, 2025. The FY 2024 budget includes funding for body-worn cameras.

As in previous years, staff has continued to find creative ways to harness revenue within the General Fund in the midst of making increased contributions to the public safety pensions. This challenge was met for FY 2024 by recommending and including:

- Identifying one-time expenditures in the general fund as non-reoccurring and not attributable to a structural deficit as has been done in past budgets. Village Staff makes a strategic decision to use General Fund reserves to fund these initiatives;
- Utilizing the funds received from the American Rescue Plan Act (ARPA) for critical village services and programs;
- Continuing to use revenues from the cannabis tax for crime prevention programs;
- Continuing to use motor fuel tax revenues to pay for a portion of street maintenance projects;
- Utilizing additional revenues received as part of the Ground Emergency Medical Transportation (GEMT) program.

While this will balance the budget for the upcoming fiscal year, the Village will need to consider additional cost-saving measures and revenue enhancements to seek the same outcome in subsequent years to address anticipated future deficits. The Village will need to explore expense reductions and revenue enhancements post-COVID to maintain the current level of services.

- Review of ordinance violations fees and fines, as appropriate. The current fine structure has not been adjusted since September 2007;
- Implement changes to permit fees structure based on the study performed in FY 2023
- Consider other enhancements to existing revenues, and seek federal, state or other funding sources to offset expenses.

Overall, the Village's General Fund continues to remain stable and estimated projections in some major revenues in FY 2023 are projecting another surplus at the end of FY 2023. Property tax revenues are expected to increase over the budgeted FY 2023 revenues. The FY 2024 budget is based on the annual increase to the levy. Increases are subject to the Property Tax Extension limitation Law (PTELL). The



annual levy can be increased a maximum of 5% or the annual increase in the CPI, whichever is lower. From December 2020 to December 2021 the CPI increase was 7.0%. The Village Board voted to increase the levy by 4% to ease the burden on taxpayers. Actual projected collections for FY 2023 appear to be less than last fiscal year but this is due to the timing of collections. A large portion of the property taxes collected are used for public safety pension contributions. With that being said, staff will continue to seek new revenue sources to help offset contributions that have more than doubled since FY 2014. While it is too early to know the extent of the impact, the Village anticipates that pressure on the General Fund to

continually increase. The expectation is to see some stabilization in the years to come based on the consolidation of the investment assets of public safety pension funds under Public Act 101-0601.

At the same time, the Village Board continues to outline an aggressive series of goals and objectives, many of which require funding. One of the many benefits of having sound financial practices is that it allows the organization flexibility as needs arise. In FY 2023, the Village conducted a permit rate structure study and paid the annual liability insurance premium using General Fund reserves. General Fund reserves are above our minimum required threshold of 25% of subsequent year expenditures, and it is prudent to utilize reserves for non-recurring expenditures. The alternative would be to enhance other revenues, but because the deficit created is not a structural one, it is appropriate to use reserves in this instance. As a result of this strategic use of Village reserves, the Staff is pleased to provide a balanced General Fund operational budget, as presented, for FY 2024.

Process for Development of the FY 2024 Budget

The FY 2024 Budget was developed by the Village's Management Team consisting of the Village's four department heads, the Assistant Finance Director, Management Analyst, Human Resources Manager and myself. The Finance Director and the Interim Village Administrator lead this process. The goals center around three central themes: protecting public safety, strengthening property values, and stabilizing property taxes in the Village.

Each department outlined various goals it sought to achieve in FY 2024 based on the themes and strategic goals developed by the Board. Readers can find additional information on these strategic goals on pages 26-27. Those goals and objectives were reviewed by the Budget Team and incorporated into this budget document.

The FY 2024 budget also includes a comprehensive five-year capital improvement program (which is updated annually) that will be used to guide the Village for years to come. After completing the capital improvement program, the Management Team met to review and discuss each department's FY 2024 goals, performance measures, and the corresponding expenditure line items.

Budgetary Trends

Although the Village's revenues and expenditures exhibit signs of stability, it is important to examine trends throughout the budget to best plan for any future issues.

- Sales tax revenue continues to increase in FY 2024, due in part to the passage of the Leveling the Playing Field for Illinois Retailers' Occupation Tax (ROT) and Use Tax (UT) in early 2021. This law requires many remote sellers to charge state and local ROT instead of UT. Non-home rule sales tax has also seen an increase. The FY 2024 Budget anticipates a slight decrease over FY 2023 projections based on the expectation that the Consumer Price Index (CPI) will fall after seeing it rise 6.5% for the twelve months ending December, after seeing a 7.0% increase last year being the largest increase since the period ending June 1982. Non-home rule sales tax revenues also show a slight decrease in FY 2024.
- Income tax revenue projections are expected to be above expectations for FY 2023. The amount budgeted in FY 2024 provides for a decrease over FY 2023 projected amounts based on the Illinois Municipal League (IML) estimate. It is uncertain if these projections will change based on the economy and the probability of a recession. Based on IML estimates, use tax slightly decreases due to the new law .
- Overall utility tax revenues are slightly more than FY 2023. This revenue source is weather dependent. Due to cold winter temperatures, gas revenues have been higher; electric revenues are slightly below projected FY 2023 amounts. FY 2024 budgeted revenues assume slightly above average weather conditions.
- The Village continues to beat industry trends for health insurance premiums through its membership with other municipalities in the Intergovernmental Personnel Benefit Cooperative (IPBC). This year, health insurance premiums are expected to increase slightly overall, with increases in PPO, 2.0% and HMO, 9.1% and an 8% decrease for dental premiums. Many retirees eligible for Medicare have been moved to the fully insured Benistar supplement plan instead of the Village's self-insured plan, reducing the annual subsidy contribution. The Village's participation in the IPBC and the Intergovernmental Risk Management Agency (IRMA) are great examples of long-standing collaboration efforts with other municipalities.

The Village's statement of revenues over expenditures is listed in Table 1. Overall there is a surplus being shown for FY 2024. Revenue reported for returns on investment fluctuate from year to year. Any one-time expenses in the General Fund are intended to be financed with fund reserves. In addition, capital expenditures in the Motor Fuel Tax, Capital Projects, and Water and Sewer Funds are also intended to be funded with reserves and bond proceeds.

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

| | FY 2022 Actual | FY 2023 Budget | FY 2023 Projected | FY 2024 Budget |
|--|-------------------|-------------------|----------------------|-------------------|
| Revenues | \$ 33,987,789 | \$ 36,294,823 | \$ 35,496,693 | \$ 37,296,715 |
| Expenditures | \$ 31,037,054 | \$ 36,300,933 | \$ 33,302,632 | \$ 37,012,210 |
| Excess (Deficiency) of Revenues over (under) Expenditures | \$ 2,950,735 | \$ (6,110) | \$ 2,194,061 | \$ 284,505 |

General Fund

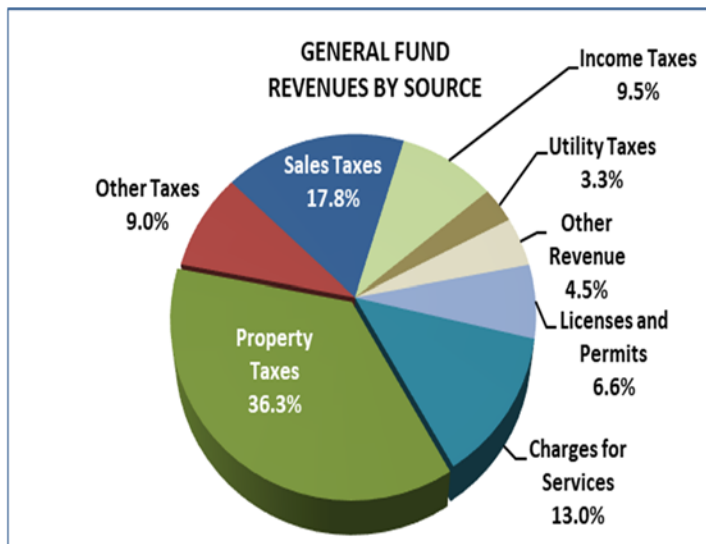
The Village's General Fund is the primary operating fund for the Village and includes Administration, Building, Police, Fire, and Public Works and Development Services. The Boards and Commissions, E911, and Legal costs are also paid from the General Fund. The Village's General Fund operating budget, as presented, is balanced for FY 2024. Non-recurring expenditures are to be funded with reserves.

**Table 2. General Fund
Statement of Revenues over Expenditures**

| | FY 2022 Actual | FY 2023 Budget | FY 2023 Projected | FY 2024 Budget |
|---|---------------------------|---------------------------|------------------------------|---------------------------|
| Operating Revenues | | | | |
| Property Taxes | \$ 7,307,185 | \$ 6,931,715 | \$ 6,968,872 | \$ 7,007,350 |
| State Sales Tax | 2,295,850 | 2,112,388 | 2,400,330 | 2,376,327 |
| Non-Home Rule Sales Tax | 1,064,666 | 880,440 | 1,086,615 | 1,059,449 |
| Income Tax (LGDF) | 1,641,590 | 1,550,159 | 1,895,460 | 1,820,822 |
| Other Revenues | 7,102,682 | 6,714,404 | 8,521,344 | 7,035,707 |
| Total Revenues | 19,411,973 | 18,189,106 | 20,872,621 | 19,299,655 |
| Expenditures | | | | |
| Salaries and Benefits | 12,811,588 | 13,437,395 | 12,982,599 | 13,941,957 |
| Contractual Services | 4,108,307 | 3,919,463 | 4,012,901 | 4,291,903 |
| Commodities | 391,253 | 369,247 | 484,907 | 653,112 |
| Capital Outlay | - | - | - | 300,000 |
| Transfers | - | 801,778 | 1,116,210 | 783,438 |
| Total Expenditures | 17,311,148 | 18,527,883 | 18,596,617 | 19,970,410 |
| Total Revenues over Expenditures | \$ 2,100,825 | \$ (338,777) | \$ 2,276,004 | \$ (670,755) |
| Nonrecurring Expenditures and Transfers | 292,492 | 533,818 | 507,908 | 731,361 |
| Total Operating Revenues over Recurring Expenditures | \$ 2,393,317 | \$ 195,041 | \$ 2,783,912 | \$ 60,606 |

General Fund Revenues

From the previous year's budget, General Fund revenues are up \$1,110,549 or 6.11%. The primary General Fund revenue sources are property, sales, and income taxes. These revenues make up approximately 63.54% of the overall revenue in the General Fund.



Property tax revenues are projected to be slightly above the projected FY 2023 collections due to the timing of tax receipts. The FY 2024 budget is based on the annual increase to the levy. Increases are subject to the Property Tax Extension limitation Law (PTELL). The annual levy can be increased to a maximum of 5% or the annual increase in the CPI, whichever is lower. From December 2020 to December 2021 the CPI increase was 7.0%. The Village Board voted to increase the levy by 4% to ease the burden on taxpayers.

Sales, non-home rules sales, and income tax are all higher. FY 2023 projected income tax revenues are higher than what was expected. This has been fueled by the rebounding labor market and extraordinary corporate income tax collections. The FY 2024 budgeted amount assumes increases based on IML forecasts.

Refuse revenues will increase 3% on the projected FY 2023 projections. The current refuse contract was approved by the Village Board in May of 2022. The new contract includes a 3% increase each year beginning in FY 2024. Use tax revenues are expected to increase slightly based on FY 2023 projections and IML estimates. Telecommunication tax revenues are lower due to service bundling, data packages not subject to the tax, and a continued movement away from landlines. Revenues from the electric and natural gas taxes are weather dependent; therefore, budgeted numbers are based on five-year averages.

Property Taxes

FY 2024 total property tax revenues of \$7,007,350 are \$75,635 or 1.1% higher than the prior year's budget, primarily because of the 4.0% increase in the 2022 tax levy estimates. The actual increase is slightly lower because projected 2023 revenues, based on the extended 2021 Property Tax Levy, were more than budgeted.

Sales Taxes

State sales tax revenues are expected to increase from the FY 2023 budgeted amount despite two retail vacancies. With the new law in place and the CPI of 6.5% for the twelve months ending December, sales tax revenues are expected to continue to increase.



The Village's main sales tax generator is the River Forest Town Center. The center houses Whole Foods, DSW Shoe store, and other retail, service, and restaurant establishments. Non-home rule sales tax revenues are expected to increase based on the same trends seen in sales tax. This 1% Non-Home Rule Tax does not apply to food and drug purchases.



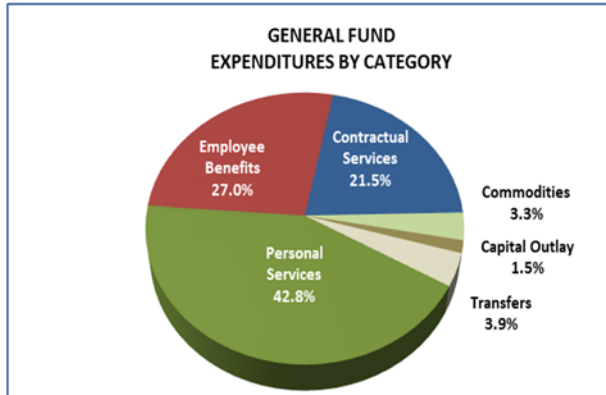
Income Tax

Income tax revenue from the Local Government Distributive Fund (LGDF) is distributed based on population. FY 2023 income tax receipts are higher than expected based on the rebounding labor market and extraordinary corporate income tax collections. The FY 2024 estimate is based on the IML's most recent projections.

Other Revenues

Other revenues encompass all remaining General Fund revenues, including license and permit fees, charges for services, fines, interest, and miscellaneous revenues. Residential and commercial construction activity continues throughout the Village and is expected to drive building, plumbing, and electrical permit revenues higher. The Village upgraded its land and license management software at the end of FY 2021 and has an online portal that allows residents and contractors to apply for and receive permits online. This software has been beneficial to both staff and residents in providing better customer service and improving operational efficiencies. Also, Village management continues to work with developers on economic development projects that will also drive the increases in these revenues as these projects are approved. Revenues received from the electrical aggregation program are for sustainable initiatives including the electrical vehicle charging station that was installed last fiscal year and the green alley project that will be completed in FY 2023. Revenues from ambulance fees have seen a significant increase. The Village entered into an intergovernmental agreement with the Illinois Department of Healthcare and Family Services (IDHFS) to participate in the Illinois Ground Emergency Medical Transport Program (GEMT). The program provides supplemental federal funding for ALS and BLS emergency ground

ambulance service trips under the Illinois Medicaid state plan, and provides additional reimbursement for unrecovered costs associated with those transports. The Village is required to apply the rate structure determined in the annual Integrated Disclosure and Medicaid Cost Report (IDMCR) across all users of the Villages ambulance services. The fee structure has been changed to reflect these changes.



General Fund Expenditures

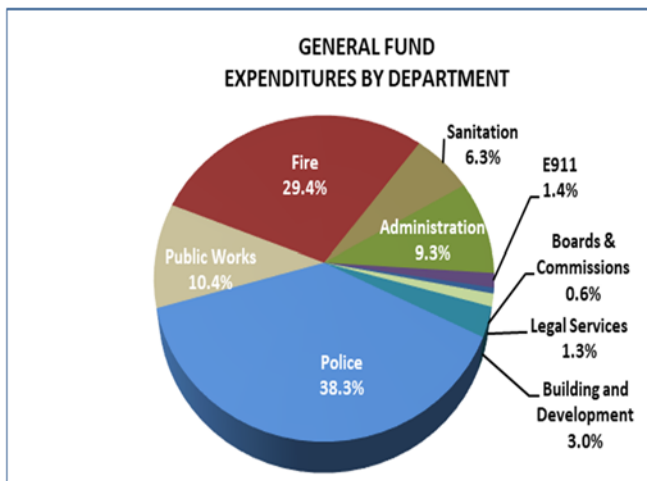
Excluding one-time expenditures, General Fund expenditures have increased approximately \$1,244,984 from last year’s budget. As the table illustrates, 69.8% of the General Fund budget is attributed to Salaries and Benefits. Employee salary and benefit costs are slightly higher overall by 3.75%, mainly due to personnel changes and contractual salary increases. Because employee benefits account for a large portion of General Fund expenditures, the Village is a member of the

Intergovernmental Personnel Benefit Cooperative (IPBC) to curtail the increasing cost of health insurance. Participation in the IPBC provides stability to health insurance rates and allows for flexibility in plan design.

This year’s budget includes changes in staffing levels that were proposed in the compensation plan and presented to the Village Board in FY 2023. The police department budget has slightly increased due to the inclusion of two pre-hires. Funds continue to be budgeted for various projects and initiatives, such as implementing changes from the village wide traffic study and the purchase of Police body worn cameras. A modest cost of living wage adjustment of 3.0% is proposed for non-union employees.

As the graph demonstrates, core Police, Fire, and Public Works services account for 78.1% of the Village’s General Fund expenditures. Following is a discussion of major initiatives in the General Fund Departments.

Administration



The Administration budget contains funding for several consulting projects:

- Communications Consulting – A total of \$50,000 is budgeted for a communications consultant for various projects;
- Professional Land Use Planning - \$10,000;
- Monthly Newsletter Consulting Services – \$18,000;
- Flex Spending, VEBA, COBRA Administration – \$6,500;

Liability insurance for the organization is paid out of the Administration budget and accounts for a significant expenditure from the General Fund. The General Fund portion of this expense is \$341,934. The Village is a member of the Intergovernmental Risk Management Agency (IRMA) to manage this expenditure. Despite the sound fiscal management at IRMA, positive claims experience, and a safety-focused culture among Village Departments, the Village’s annual premium has seen an increase.

Police and Fire

Both the Police and Fire Department's budgets have increases in FY 2024. This is due to additional funding for Police worn body cameras, the leasing of equipment and GEMT expenses. Revenues from ambulance billings offset the GEMT expenses and are reflected in revenue projections. Increases in Employee salaries are mainly due to personnel changes and contractual salary increases. In FY 2023, pension contribution projections are less than what was budgeted based on final actuarial valuations. This is due to a change in methodology based on a programming change made by the actuarial consultant. The impact of this change on future benefit estimates over 3% reduction in projected future benefits. In FY 2024, the police pension contribution will decrease 1.97 %, or \$38,657 while the fire pension contribution will decrease .42%, or \$7,322. These contributions are recommended based on the Village's actuarial reports.

Public Works and Development Services

The Public Works and Development Services Department expenses are shown in the Building budget and the Public Works budget. The Public Works budget will increase in FY 2024 by 20.07%, primarily due to the capital outlay budgeted to prepare for any recommendations implemented from the village wide traffic study. Salaries and Benefits have seen increases due to contractual salary increases.

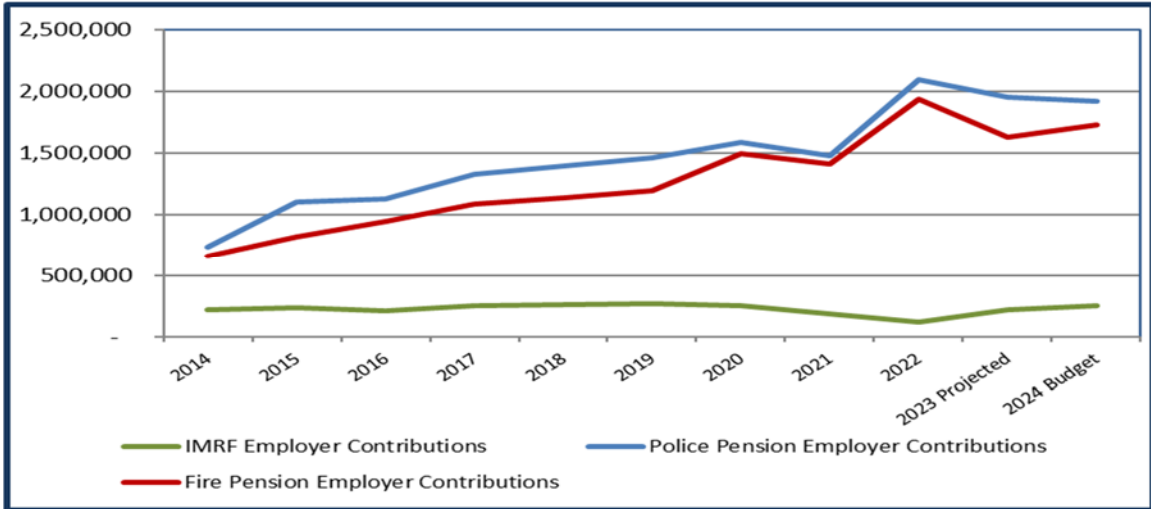
Boards & Commission Budget

In FY 2019, the Village created a dedicated fund for Boards & Commissions. Previously the Fire and Police Commission had its own budget within Administration, and other Commission expenses were folded into Administration, such as Sustainability and Traffic & Safety. All Commission expenses now fall under their sub-account (15) in Administration. The FY 2024 budget includes expenditures for the Board of Fire and Police, miscellaneous consulting fees and a zoning ordinance review.

Pension Funding

The Village has three defined-benefit pension plans that cover all qualifying employees and are primarily funded through the General Fund. The funds include the Police Pension Fund (covering sworn police officers), the Firefighters Pension Fund (covering sworn members of the Fire Department), and one statewide fund, the Illinois Municipal Retirement Fund (IMRF), which covers all other qualified employees. The benefits of all three pension plans are governed by state law and may only be amended through acts of the Illinois General Assembly.

The following table is a history of the Village's pension contributions since 2014. Police and Fire pension contributions spiked in 2011 before the Illinois General Assembly changed the funding requirement from 100% by 2033 to 90% by 2040. As seen from the table below, Police and Fire Pension contributions continue to increase. New Legislation was passed in 2020 by the State of Illinois to consolidate pension investments for all Article 3 and Article 4 funds. The Fire Pension Fund investments were consolidated with other Illinois Article 4 pension funds in October 2021. The Police Pension Fund investments were consolidated with other Article 3 pension funds in October 2022. Through the consolidation of pension investments, the opportunity exists to materially and dramatically improve the long-term portfolio performance of police and fire pension funds.



The Village and Police and Firefighter Pension Boards agree to base future contributions on the Police and Firefighter Pension Fund Pension Funding Policies. With the consolidation of investments, there may be future revisions to the funding policies but for now both funds are now using the same assumptions, which are as follows:

| | Actuarial Parameters for Normal Cost | Amortization of the Unfunded Liability | Rate of Return | Actuarial Value of Assets |
|----------------------------|--------------------------------------|--|----------------|--------------------------------------|
| Police Pension Fund | Entry Age Normal/Level % of Pay | 90% over 30 years/Level Dollar | 7.0% | 5 year smoothing of gains and losses |
| Fire Pension Fund | Entry Age Normal/Level % of Pay | 90% over 30 years/Level Dollar | 7.0% | 5 year smoothing of gains and losses |

The assumptions used are designed to ensure that employer contributions adequately pay future police and firefighter pension fund retirement and disability pensions. Each year, the Village’s actuary will prepare an actuarial report for each fund using these assumptions that provide each fund's annual required employer contribution. The required contributions over the next five years are expected to be As follows:

| | Budget FY 2023 | Estimated FY 2024 | Estimated FY 2025 | Estimated FY 2026 | Estimated FY 2027 |
|----------------------------|----------------|-------------------|-------------------|-------------------|-------------------|
| Levy Year | 2023 | 2024 | 2025 | 2026 | 2027 |
| Police Pension Fund | \$1,921,246 | \$1,946,031 | \$1,971,134 | \$1,996,562 | \$2,022,317 |
| Fire Pension Fund | \$1,726,278 | \$1,745,268 | \$1,764,465 | \$1,783,875 | \$1,803,497 |

There is a decrease in the employer contributions of 2.39% in the FY 2024 Budget from the FY 2023 Budget. In the future, combined increases are expected to continue to be less than 4% annually. Actual required contributions may vary from the estimated amounts if the funds’ experience differs from what is expected. As stated earlier, through the consolidation of pension investments, the opportunity exists to materially and dramatically improve the long-term portfolio performance of police and fire pension funds.

Motor Fuel Tax Fund

The **Motor Fuel Tax Fund** (MFT) is the primary source of revenue for the Village’s Street Improvement Plan (SIP). The Motor Fuel Tax is distributed to municipalities by the State based on population. Also, the MFT Fund will include a portion of the maintenance program, street patching, and salt purchases this year.

Capital Projects Funds

The Capital Equipment Replacement Fund (CERF) accumulates monies for replacing vehicles and equipment and building improvements. In FY 2024, funds are appropriated for three vehicles for the Police Department and two dump trucks and two pick-up trucks for the Public Works Department. Several of these items are deferred purchases from prior years. The rehabilitation of the Police firing range, a license plate reader, radios, in-car cameras and a SCBA air compressor are also budgeted. Details on each piece of equipment to be replaced in FY 2024 can be found in the Capital Improvement Program.

The **Capital Improvement Fund** was created in FY 2014 to account for alley, parking lot, building, information technology, and other miscellaneous improvements. These projects are funded using revenue from automated traffic law enforcement cameras, parking lot reserve funds, ambulance fees and grants. The FY 2024 Budget includes monies for Village Hall and the public works garage improvements, an electric vehicle charging station, alley improvements, parking lot improvements, and information technology. Also included in FY 2024 are funds budgeted for the Des Plaines River Trail, traffic signal improvements, the street camera system optimization plan and the bicycle plan.

The **TIF – Madison Street Fund** provides for the Tax Increment Financing District on Madison Street. Incremental property tax revenue collections began in FY 2019. The **TIF – North Avenue Fund** is used for preliminary expenditures associated with the newly created Tax Increment Financing District on North Avenue. Incremental property tax revenue collections began in FY 2022. The **Infrastructure Improvement Bond Fund** is funded by proceeds from the 2022 General Obligation Limited Tax Bonds and will be used for street improvements or other infrastructure projects.

Water and Sewer Fund

The Village sources Lake Michigan water from the City of Chicago. The planned rate schedule includes increases on June 1 each year to cover higher operating costs and increases in the cost of water charged by the City of Chicago. The City’s ordinance provides for an annual increase on June 1 for the lesser of 5%, or the increase in the Consumer Price Index. The City increased rates 5.00% on June 1, 2022, and has announced another increase of 5.00% effective June 1, 2023. As part of an overall strategy to help residents with increasing rates, the Village used reserves to offset rate increases from the City of Chicago.

Last fiscal year Baxter & Woodman completed a review of the Village’s water and sewer rates. When determining the new rates, the study considered both operational and capital costs outlined in the five-year Capital Improvement Program. The water and sewer rate analysis includes higher capital allocations for programs recently approved by the board including: lead service program, sewer lateral program, and storm water master plan. The study took into account existing annual maintenance programs including sewer relining, water main replacements and sewer point repairs, and debt service obligations.





Water consumption has stayed relatively flat in FY 2023 compared to actuals in FY 2022. Projected revenues are expected to be less than budgeted based on projected spring consumption and because the budget is calculated using a five-year average. The FY 2024 budget anticipates average weather conditions and consumption. A 3.67% increase in the combined water and sewer rate is included. The increase is partly to account for the June 1, 2023 increase in the cost of water charged by the City of Chicago.

In FY 2022, debt certificates were issued to cover most of the costs associated with the Advanced Metering Infrastructure (AMI) project that the Village completed in FY 2022. The total outstanding debt in the Water and Sewer Fund includes the Debt Certificates 2022 series and the IEPA loan for Phase I of the NSMP. The capital improvement five-year plan includes several initiatives aimed at maintaining and improving the existing water and sewer system. The Village's storm water master plan analysis was completed in FY 2023, and staff will use FY 2024 to plan future capital projects to combat flooding. The rate increases included in the budget will allow the Water Fund to maintain a healthy reserve balance, as seen in the following chart:

**Water and Sewer Fund
Statement of Revenues over Expenditures**

| | FY 2022 Actual | FY 2023 Budget | FY 2023 Projected | FY 2024 Budget |
|--|-------------------|---------------------|----------------------|---------------------|
| Operating Revenues | | | | |
| Water Sales | \$ 3,274,378 | \$ 3,520,686 | \$ 3,366,855 | \$ 3,506,028 |
| Sewer Sales | 2,089,132 | 2,229,926 | 2,058,117 | 2,128,622 |
| Other Revenue | 152,163 | 70,422 | 104,299 | 91,465 |
| Total Revenues | 5,515,673 | 5,821,034 | 5,529,271 | 5,726,115 |
| Expenses | | | | |
| Operating Expenses | 3,625,159 | 5,210,043 | 4,488,731 | 4,937,889 |
| Depreciation | 390,638 | 380,756 | 380,756 | 390,760 |
| Total Operating Expenses | 4,015,797 | 5,590,799 | 4,869,487 | 5,328,649 |
| Operating Revenues over Operating Expenditures including Depreciation | | | | |
| | 1,499,876 | 230,235 | 659,784 | 397,466 |
| Capital Expenses | (1,824,262) | (737,000) | (445,570) | (904,000) |
| Total Revenues over Total Expenditures excluding Depreciation | \$ 66,252 | \$ (126,009) | \$ 594,970 | \$ (115,774) |

The Village completed the AMI project last fiscal year. All water meters were upgraded with state-of-the-art equipment that allows the Village to obtain meter readings remotely. This much-needed upgrade has enabled staff to provide better customer service by delivering accurate bills based on actual consumption that can be seen in real-time through daily meter reads. It has helped identify any irregularities in water usage, such as leaks being experienced by residents. The Village can also incorporate leak sensors into an AMI system to identify any leaks in the Village's water system. The FY 2024 Budget also includes \$250,000 as a place holder for any initiatives resulting from the Storm water master plan that was completed in FY 2023. Additional expense highlights include:



- \$50,000 for lead water service line replacement program;
- \$25,000 for installation of cathodic protection in water tower;
- \$50,000 for the lateral sewer program
- \$90,000 for the Lake Street Berm extension.

Police and Firefighter's Pension Funds

FY 2024 employer contributions to the pension funds are based on what is expected to be levied with the Village's 2023 property tax levy during the fiscal year. As previously discussed, the employer contributions are based on the actuarially required contributions calculated by independent actuaries using the Pension Funding Policies.

Capital Improvement Plan

For the FY 2024 budget, the Village has presented a comprehensive five-year capital improvement plan (CIP) that identifies the Village's capital needs over six categories:

- Buildings and Improvements
- Vehicles
- Equipment
- Information Technology
- Streets, Curbs, Sidewalks, Alleys
- Water and Sewer Improvements

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

- General Fund
- Motor Fuel Tax Fund
- Capital Equipment Replacement Fund (CERF)
- Water and Sewer Fund
- Capital Improvement Fund
- Infrastructure Improvement Bond Fund – Bond Proceeds

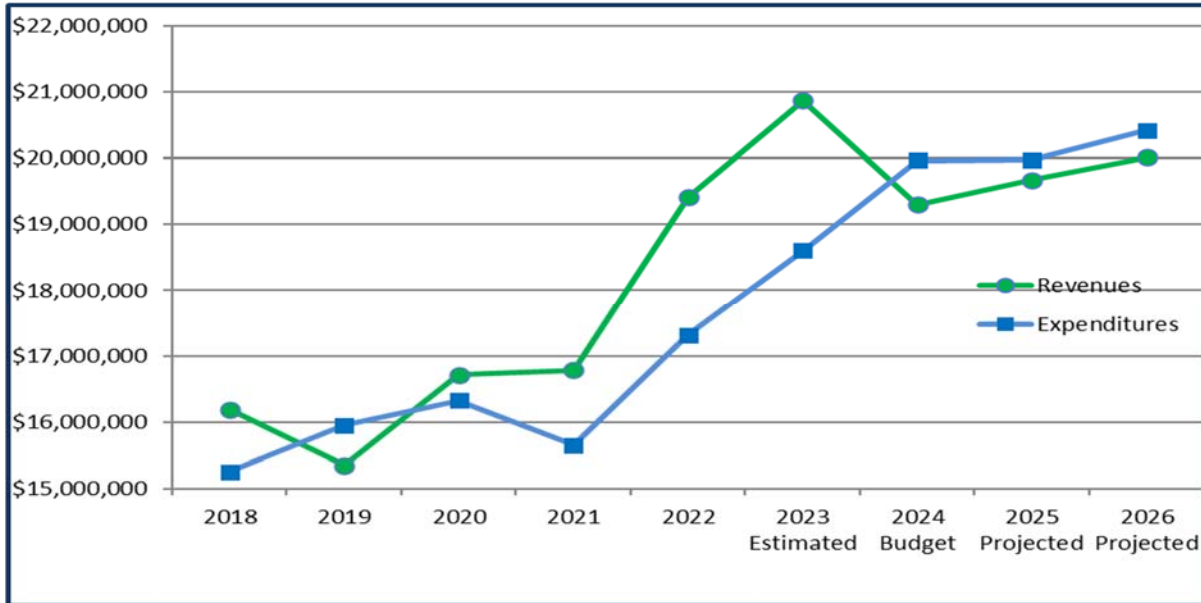
The CIP was previously reviewed and endorsed by the Village Board in February 2023. The CIP includes several yearly routine items such as police, fire and public works vehicles and equipment, sewer improvements, and street maintenance. The FY 2024 budget also includes the following major capital items:

- ✓ LED Lighting, energy efficiency upgrades - \$9,200
- ✓ Interior door access improvements - \$18,000
- ✓ Apparatus bay roof improvements - \$200,000
- ✓ Administrative, Police and Fire interior office improvements - \$115,000
- ✓ Replacement of various pieces of equipment in Police firing range - \$33,477
- ✓ Improvements to the Public Works salt storage shed - \$50,000
- ✓ Replacement of overhead garage doors - \$20,000
- ✓ Replacement of vehicles including:
 - Three new police squad cars - \$206,370
 - Public Works two pick-up trucks and two dump trucks - \$630,000
- ✓ Police Radios - \$42,868
- ✓ Automatic license plate reader - \$57,544
- ✓ Digital in-car cameras - \$85,920
- ✓ Body worn camera system - \$190,000
- ✓ SCBA - \$26,000
- ✓ EV station planning - \$50,000
- ✓ Bike plan implementation - \$46,000
- ✓ Street camera implementation - \$107,247
- ✓ Street Improvement Program - \$650,000
- ✓ Street resurfacing on Park and Franklin from Greenfield to North, Keystone from Lake to Oak, Clinton Place from Oak to Chicago and Central to Lake
- ✓ REBUILD Illinois Capital Program - \$736,279

Long Term Financial Planning and Future Years

A Comprehensive Long-Term Financial Planning exhibit is included in this document. The exhibit includes information on the Village's financial planning process and assumptions, and three-year financial projections for the General, Capital Improvement and Water and Sewer Funds. Currently, the General Fund shows a deficit of \$305,224 in FY 2025, while FY 2026 projects a deficit of \$405,060. Staff will continue to identify means to improve efficiencies and reduce operating costs wherever possible. Even with the projected deficits, the Village's financial policies and sound fiscal decisions over the past several years have allowed the General Fund reserve balances to remain healthy and above the 25% minimum fund balance required per policy. Staff will continue to monitor and evaluate whether future budgets will require increases to existing revenues or additional revenue sources, which are limited because the Village is a non-home rule government. These policy decisions will likely be contingent on economic conditions moving forward and union negotiations.

**General Fund
Revenues and Expenditures
FY 2018-2022 Actual**



Fiscal Year 2023 estimated expenditures include \$507,908 of one-time expenses, including \$282,908 for the annual contribution to IRMA for liability insurance. This was funded by reserves. In Fiscal Year 2024, \$731,361 in nonrecurring expenditures are included that are intended to be funded with General Fund reserves or other reserves. This amount includes \$300,000 for initiatives put into place from the Village wide traffic study, \$190,000 for body worn Police cameras and other miscellaneous one-time expenditures.

Conclusion

The Village will also continue developing and implementing strategies to operate with balanced budgets and maintain strong financial performance and healthy fund reserves, despite continued pressure on the General Fund. The Village has doubled its public safety pension contributions over the last several years, requiring a larger portion of property tax revenues dedicated to meet these funding obligations. This has been accomplished without a new revenue source, requiring continually creative solutions to present a balanced General Fund budget. The Village staff continues to recommend the strategic use of its reserves for one-time projects and initiatives. The organization remains on a path of growing its assets, albeit slowly, against a backdrop of revenues that have remained relatively flat in most cases.

Moving forward toward future budget years, the Village must remain diligent and creative in its solutions while being mindful that additional revenue growth may be needed to maintain today’s service levels and a structurally balanced budget. To that end, Staff will continue their efforts to identify potential revenue enhancements that will be presented to the Village Board of Trustees for consideration.

The means to that end is never easy and truly a team effort. The effort begins with the Village Board that sets the goals and policies, the management staff that implements those policies, and the front line employees who carry out those duties and responsibilities daily using the resources carefully and deliberately. Each person and group is equally essential to ensuring the overall success – financial or otherwise – for the Village of River Forest.

The budget document is a reflection of the hard work of many individuals and is truly a team effort. My thanks to our department heads, and their deputies and staff, in their careful and thoughtful consideration of their budgets. There are several people that deserve special recognition for their assistance during the budget process. First and foremost, I extend my sincerest and deepest thanks to Finance Director Rosey McAdams for leading our budget process. I appreciate all her work and effort in ensuring this award-winning budget is compiled in a thorough and timely fashion. Special thanks to the rest of the budget team including Assistant Finance Director Keke Boyer whose meticulous attention to detail is greatly appreciated in reviewing and refining the document. I thank them for their help and efforts in ensuring we produce a thorough budget document.

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

Respectfully submitted,

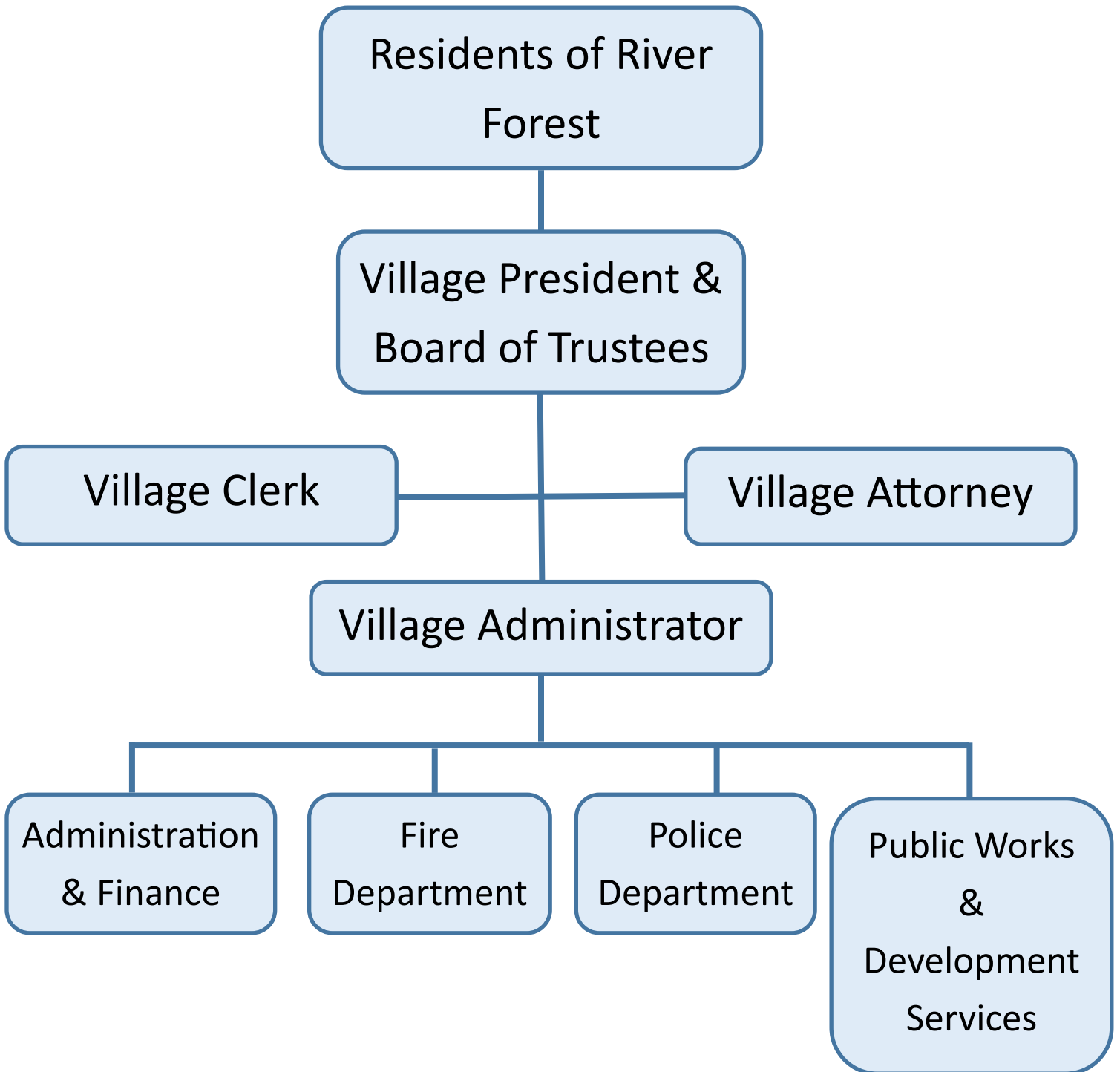
A handwritten signature in black ink that reads "Matt Walsh". The signature is written in a cursive, flowing style.

Matt Walsh
Interim Village Administrator

Introduction

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

Village of River Forest Organizational Chart



Village Board Goals

Long Term Strategic Goals and Guiding Principles:

Every four years the Village President and Board of Trustees meet to discuss goals and objectives for the upcoming fiscal year. The goals for the Village are centered on three guiding principles:

1. Ensure that the Village provides a safe and welcoming community for its residents, business owners and institutional partners.
2. Enhancing our property values through strengthening our quality of life.
3. Implement strategies to stabilize property taxes.

This year's short and long term goals support these major guiding principles in the following categories:

Public Safety

- Support training and professional development opportunities for public safety employees.
- Continue investment in technological advancements that support the Village's efforts to address crime prevention as efficiently as possible.
- Develop strategies for the potential relocation, training, and advanced technology of the emergency communication center and ensure that these services are provided for the Village in a financially responsible manner.
- Maintain and improve the Village's network of streets, sidewalks, traffic signals and other traffic calming measures that address speeding concerns and assist pedestrians, cyclists and motorists with safe street crossing and movement throughout the community.

Economic Development and Ensuring a Thriving Business Community

- Ensure that the Village's zoning regulations align with the Village's efforts to encourage reinvestment in the community.
- Utilize the expertise of the Economic Development Commission to identify strategies for development in key corridors and properties and in the TIF Districts.
- Retain existing and attract new businesses to River Forest to ensure a vibrant business community.

Communication, Collaboration and Transparency

- Use the Village's communication tools to educate and inform the community on topics of interest (e.g. programs, property tax appeals, sustainability, etc.), community and university events, and assist new residents in learning more about their community and connecting with neighbors.
- Continue to review and implement smart city applications to enhance customer service and Village operations.
- Continue collaborative efforts and strengthening of relationships with other governmental entities and educational institutions.

Enhancing Property Values Through the Strengthening our Quality of Life

- Support the mission, goals and responsibilities of the Village’s advisory bodies including:
 - The Diversity, Equity and Inclusion Advisory Group, the Village’s partnership with Dominican University, and the Twin Village Covenant with Maywood;
 - The Age Friendly Committee and partnerships with other taxing bodies and institutional partners to identify, explore, and implement strategies that will ensure River Forest remains at the forefront of providing a high quality of life for aging residents;
 - The Sustainability Commission’s implementation of the River Forest Climate Action Plan and Strategic Plan.
- Continue implementation of the prioritized recommendations of the Comprehensive Plan and the Village’s Affordable Housing Plan.
- Continue responsible investment to ensure sound infrastructure throughout the community while pursuing federal, state, and county funding for projects and programs.
- Preserve the charm and aesthetic appeal that makes River Forest desirable to residents and businesses by ensuring well-maintained properties, promoting the installation of public art, and preservation of the Village’s rich historic and architectural heritage; including the short and long-term consideration of incentives to promote preservation.
- Support the Village’s sustainability goals including: the reduction of pollution (including noise pollution), movement away from natural gas and fossil fuels, planning for the electrification of the Village’s fleet and creating a waste pick-up structure that aligns with the Sustainability Commission’s climate goals and encourages and incentivizes residents to reduce waste in a cost-effective manner.
- Continue efforts to address stormwater issues throughout the community through completion of the Stormwater Master Plan and utilize the report to guide and prioritize future capital projects. Continue to promote the installation of permeable surfaces and consider possible incentives to promote sustainability goals at commercial locations.
- Examine staffing, staff retention, and consulting service arrangements and the needs of the municipal organization and service expectations of the community.
- Offer opportunities for seating such as benches at appropriate locations.

Each operating department creates its own set of operational goals which are included in the individual fund sections of this document.

Community Profile

Location

The Village of River Forest is a mature community with a population of 11,717. It is located in Cook County, approximately 10 miles west of downtown Chicago. The Village is bounded on its west side by the Des Plaines River and large tracts of Cook County Forest Preserves. River Forest is bordered to the east by Oak Park, to the south by Forest Park, to the north by Elmwood Park, and to the west, across the Des Plaines River, by Melrose Park and Maywood. River Forest is centrally and conveniently located in the Chicago metropolitan area and it is well served by an efficient roadway network and mass transportation system.

History

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

River Forest was incorporated as a Village on October 30, 1880. Prior to that, it was considered part of a larger community called Harlem, which included parts of Oak Park and Forest Park. Fearing the possibility of alcohol-related problems if Harlem incorporated, River Forest residents banded together to incorporate a smaller and initially “dry” community. Forest Park and Oak Park followed suit and were incorporated in 1907 and 1902, respectively.

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

Village Services

Police

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

Fire

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

Public Works and Development Services

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

Community Profile

Statistics

Socio-Economic Data (Updated 2020 Census Information)

| | |
|-------------------------|---------------|
| Population Total | 11,717 |
| Persons under 5 | 792 |
| Persons 5 to 19 | 2,596 |
| Persons 19 to 65 | 6,445 |
| Persons over 65 | 1,884 |

The Village of River Forest was recently accepted into the AARP Network of Age-Friendly States and Communities. This is the first step to becoming designated as an Age-Friendly Community. The Network provides a structured process to encourage communities to prepare for the nation's aging population.

| | |
|---------------------------------------|-----------|
| Median Age | 40.8 |
| Per Capita Income | \$79,929 |
| Median Home Value | \$604,900 |
| Median Family Income | \$191,293 |
| Unemployment Rate (IDES January 2023) | 4.5% |

Building Permits

| <u>Fiscal Year</u> | <u>Number Issued</u> | <u>Value of Permits</u> |
|--------------------|----------------------|-------------------------|
| 2013 | 190 | 10,200,076 |
| 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 |

Water and Sewer

| | |
|--|---------|
| Population Served | 11,717 |
| 100 Cubic Feet of Water Pumped FY 2021 | 575,765 |
| 100 Cubic Feet of Water Billed FY 2020 | 469,691 |
| Average Daily Pumpage (mgd) | 1.18 |
| Miles of Water Mains | 40 |
| Miles of Combined Sewers | 33.13 |
| Miles of Storm Sewers | 3.37 |
| Miles of Dedicated Sanitary Sewers | 0.69 |
| Number of Metered Customers | 3,164 |
| Number of Fire Hydrants | 440 |

Community Profile

Water, Sewer and Refuse Rates

| | | |
|-------------------------|---------|----------------------------------|
| Water | \$ 7.32 | Per 100 cubic feet |
| Sewer | \$ 4.57 | Per 100 cubic feet of water used |
| Refuse- Base Service | \$60.58 | Bi-Monthly |
| Refuse- Special Service | \$89.84 | Bi-Monthly |

*The minimum bi-monthly water and sewer bill is \$41.62 for up to 350 cubic feet of water used.

Village Taxes

| Tax | Rate | Applied to |
|-----------------------------------|----------------|---|
| Municipal Sales Tax | 1.0% | Retail sales including groceries and drugs |
| Non Home Rule Sales Tax | 1.0% | Retail sales excluding groceries and drugs |
| Places for Eating Tax | 1.0% | Sales at places for eating |
| Real Estate Transfer Tax | \$1.00 | Each \$1,000 in residential real estate sales |
| Simplified Telecommunications Tax | 6.0% | Telephone bills |
| Natural Gas Use Tax | 5.0% | Natural gas bills |
| Electric Use Tax | \$0.34- \$0.61 | Per therm of electricity used |
| Local Motor Fuel Tax | \$.03 | Per gallon |

Housing Types (CMAP)

| | |
|---------------------|-------|
| Single Family Homes | 2,976 |
| 2 Units | 111 |
| 3 or 4 units | 43 |
| 5 or more units | 1,185 |

Land Use Percentages (CMAP)

| | |
|---------------------------|------|
| Single-Family Residential | 42.3 |
| Multi-Family Residential | 2.7 |
| Commercial | 2.9 |
| Industrial | N/A |
| Institutional | 7.8 |
| Mixed Use | 0.2 |
| Transportation and Other | 21.4 |
| Agricultural | N/A |
| Open Space | 22.6 |
| Vacant | 0.1 |

Please refer to pages 177-180 for additional Village data.

Budget Process

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

The Village takes a collaborative approach to budget development that begins each winter when the Village Board holds their strategic planning session to develop priorities for the upcoming fiscal year. This information is passed along to Village staff at the Budget Kickoff Meeting at which the budget schedule and applicable time deadlines are also relayed. After this meeting, department staff begins preparation of their budget requests.

Budget Calendar

Five-Year Capital Improvement Plan

October - December, 2022: Preparation of the Five-Year Capital Improvement Plan (CIP) begins in October when departments evaluate the condition of buildings, infrastructure, vehicles and equipment, identify projects and establish priorities. Outlays greater than \$10,000 are reflected in the CIP and are considered during the annual budget process. The CIP was presented to the Village Board on February 13, 2023.

Budget Kickoff

January 26, 2023: Village Staff responsible for budget preparation discuss the development of the budget for the fiscal year with the Interim Village Administrator. Village Board goals and priorities and anticipated budget constraints are relayed and the budget schedule is distributed.

Budget Requests Due

February 8, 2023: The departments' Budget Request packets are submitted to the budget team (Interim Village Administrator and the Finance Director). The packet includes their activity counts, goals and accomplishments, performance measures, budget summary, budget detail, current fiscal year projections, personnel change requests and revenue projections.

Meetings with Budget Team

February 21 - 23, 2023: Each department meets with the budget team to discuss their Budget Request Submittal. Prior to the meetings, three-year revenue and expenditure projections are prepared for the General and Water and Sewer Funds based on their budget requests and projections. Requested budgets are adjusted based on discussions during these meetings to arrive at the recommended budget amounts.

Budget Presentation & Public Hearing

April 10, 2023: A preliminary budget document is prepared and the recommended budget is presented to the Village Board. The document includes the recommended budget along with Village-wide and fund summaries, department information, three-year projections and other information. The recommended budget is made available for public inspection at the Village Hall and on the Village website at this time. A Public Hearing is required by State Statutes to allow the public a final opportunity to provide input regarding the budget. The public hearing was held following the presentation.

Budget Process

Adoption of
the Budget
Ordinance

April 24, 2023: The budget is passed into law by the adoption of a budget ordinance. The final budget document is bound and made available on the Village's website.

Budget Monitoring

During the fiscal year, monthly financial reports are prepared that compare the budgeted amounts for each line item to the actual revenues or expenditures. These reports are reviewed by the Village Board, Management and Department staff. Variances from the budgeted amounts are examined. Budget transfers or amendments may be made during the fiscal year if necessary.

Transfers or Amendments to the Adopted Budget

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

Fund Structure and Description of Funds

The financial transactions of the Village are reported in individual funds. A Fund is a fiscal and accounting entity with a self-balancing set of accounts that records transactions that are segregated for the purpose of carrying on specific activities or attaining certain objectives. Funds are organized into three categories: governmental, proprietary, and fiduciary funds. Additionally, under GASB Statement No. 34, funds within these categories are considered major or nonmajor. The following major funds are budgeted:

Governmental Funds

- General Fund
- Capital Equipment Replacement Fund
- Capital Improvement Fund
- Madison Street TIF Fund

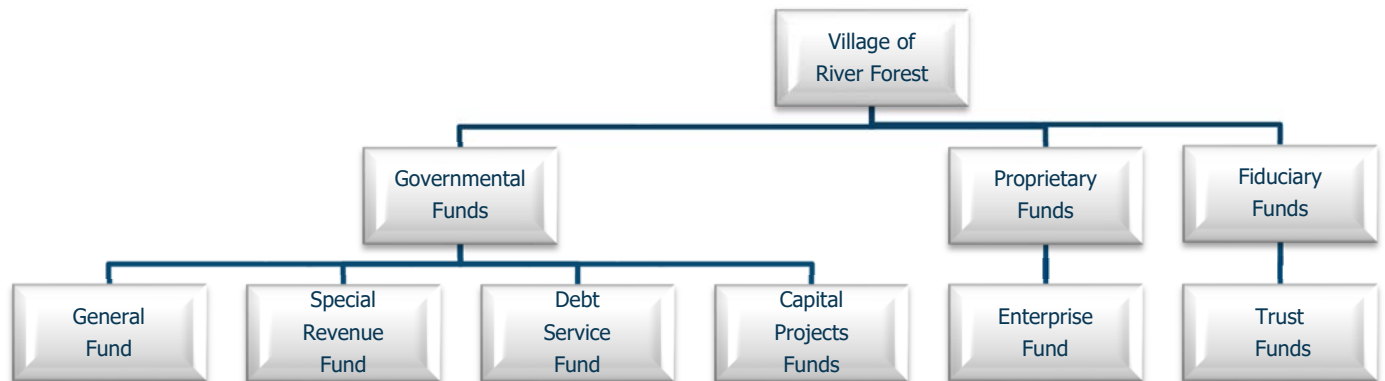
Proprietary Fund

- Water and Sewer Fund

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

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

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



Departments/Divisions

Administration
 E911
 Boards & Commissions
 Building and Development
 Legal Services

Police

Fire

Public Works
 Sanitation

Motor Fuel Tax Fund

1. Capital Equipment Replacement Fund
2. Capital Improvement Fund
3. TIF–Madison Street
4. TIF–North Avenue
5. Infrastructure Imp Bond Fund

Water and Sewer Fund

1. Police Pension Fund
2. Firefighter’s Pension Fund

Fund Structure and Description of Funds

GOVERNMENTAL FUNDS

The Village maintains the following governmental funds:

General Fund

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

Special Revenue Fund

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

Debt Service Fund

Debt Service Funds are used to account for the accumulation of resources and payment of bond principal and interest. The Village maintains one **Debt Service Fund (05)** which is used to account for the accumulation of resources for the payment of the Series 2022A General Obligation Debt Certificates and the General Obligation Limited Tax Bonds, Series 2022. Financing is provided by alternative revenues for the 2022 A General Obligation Debt Certificates and property taxes for the General Obligation Limited Tax Bonds, Series 2022.

Capital Projects Funds

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds. The **Capital Equipment Replacement Fund (13)** is used to accumulate financial resources for the replacement of vehicles and equipment. The **Capital Improvement Fund (14)** is used to account for improvements to Village streets, commuter parking lots and alleys that are financed by Automated Traffic Enforcement System Revenue, grants, parking fees, bond proceeds and a portion of amulance fees. The **TIF – Madison Street (31) and TIF – North Avenue (32) Funds** were both created in FY 2015 and are used to account for expenditures associated with Tax Increment Financing Districts on Madison Street and North Avenue. In FY 2017 the Madison Street TIF District was formally established. In August of 2018 the North Avenue TIF District was formally established. The **Infrastructure Improvement Bond Fund (35)** was established in FY 2018. This fund is used to account for the proceeds of the General Obligation Limited Tax Bonds, Series 2022. The funds will be used for street improvements and other capital infrastructure projects.

Fund Structure and Description of Funds

PROPRIETARY FUNDS

The Village maintains the following proprietary funds:

Enterprise Fund

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

FIDUCIARY FUNDS

The Village maintains the following fiduciary funds:

Trust Funds

Trust funds are used to account for assets held by the Village in a trustee capacity. Two Pension Trust Funds are used to account for assets held in a trustee capacity by the Village for pension benefit payments. The **Police Pension Fund (09)** accounts for the accumulation of resources to pay pensions to the participants. The **Firefighters Pension Fund (10)** accounts for the accumulation of resources to be used to pay pensions to the participants. Resources for both funds are contributed by employees at a rate fixed by law and by the Village through an annual property tax levy based on an actuarial analysis.

| Village of River Forest Department /Function Matrix | Department/Function | | | | | | | | |
|--|-----------------------|------------------|----------------------|--------------------|------------|-----------------|----------|-------------------|----------------------------|
| | General Government | Public Safety | Highways/ Streets | Water and Sewer | Sanitation | Debt Service | Pensions | Capital Outlay | Other Financing Uses |
| General Fund | | | | | | | | | |
| Administration | | | | | | | | | |
| Police | | | | | | | | | |
| Fire | | | | | | | | | |
| Public Works | | | | | | | | | |
| Special Revenue Fund | | | | | | | | | |
| Motor Fuel Tax Fund | | | | | | | | | |
| Debt Service Fund | | | | | | | | | |
| Debt Service Fund | | | | | | | | | |
| Capital Projects Funds | | | | | | | | | |
| Capital Equip Replacement Fund | | | | | | | | | |
| Capital Improvements Fund | | | | | | | | | |
| Madison Street TIF Fund | | | | | | | | | |
| North Avenue TIF Fund | | | | | | | | | |
| Infrastructure Imp Bond Fund | | | | | | | | | |
| Enterprise Fund | | | | | | | | | |
| Water and Sewer Fund | | | | | | | | | |
| Trust Funds | | | | | | | | | |
| Police Pension Fund | | | | | | | | | |
| Fire Pension Fund | | | | | | | | | |

Basis of Budgeting

The basis of budgeting and accounting determine when revenues and expenditures are recognized for the purposes of financial reporting and budget control. Governmental Funds (General, Special Revenue, Debt Service, and Capital Projects Funds) are budgeted and accounted for in accordance with Generally Accepted Accounting Principles (GAAP), on a modified accrual basis. This means revenues are recorded when they are both measurable and available, and expenditures are recorded when they are expected to draw on current spendable resources. The two TIF Funds were budgeted as separate funds but were reported in the General Fund in Fiscal Year 2016 because they had not yet been legally established. Both the TIF-Madison Street Fund and the TIF-North Avenue Fund are reported as separate funds in the Village's financial statements.

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

In most cases, funds are budgeted and accounted for on the same basis with the following exceptions:

- Principal payments on long-term debt are applied to the outstanding liability for accounting purposes, but included as an expense for budget purposes.
- Debt proceeds are accounted for as liabilities in the financial statements, however, are included as revenue in the budget.
- Capital items in the enterprise fund are recorded as capital assets for accounting purposes, but are treated as expenses in the budget.
- The Transfer from the General Fund recorded in the TIF – Madison Street Fund will be recorded as an interfund receivable or payable in the General and the TIF Madison Street Funds financial statements.

RIVER FOREST PUBLIC LIBRARY

The River Forest Public Library has a separately elected, seven-member board which annually determines its budget and resulting tax levy. The Village does not possess Board appointment powers. The Village approves the Library's Budget and tax levy in a ministerial capacity only. The Library is not part of the Village's financial reporting entity, however, the Library budget is included in the Village budget document because the Library is in the Village's tax levy ordinance that is submitted to the County. The Budget Summary information does not include the River Forest Public Library.

Long-Term Financial Policies

The Village Board reviewed its financial policies and formally approved the policies listed below on November 14, 2011. The policies are reviewed from time to time and were last amended on June 18, 2012 to reflect changes to GASB 54. The Village Board approved comprehensive Pension Funding Policies in 2014 for both the Police and Firefighters Pension Fund.

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

Financial Planning Policies

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

Long-Term Financial Policies

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

Revenue Policies

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

Expenditure Policies

1. The Village will fund all operating expenditures in a particular fund from operating revenues generated by the fund. In developing the budget, recommendations will be made regarding

Long-Term Financial Policies

service level adjustments that may be necessary to meet this objective. Service levels will not be expanded beyond the Village's ability to utilize current revenues to pay for the expansion of services.

2. The Village will continually assess its organization and service provision efforts in order to provide service enhancements or cost reductions by increasing efficiency or effectiveness. The Village shall also constantly strive to provide the same highest quality of services using the most efficient means possible. During each budget process the Village will assess its current organization and service provision strategy and make adjustments if the analysis demonstrates that a particular enhancement would improve operations or reduce cost.
3. The Village will provide sufficient resources to train employees and thereby develop the specialized knowledge and expertise necessary to maintain and improve the quality of Village services.
4. The Village will strive to adopt new technologies and techniques that will improve efficiency and allow the Village to maintain or improve the level of service provided to residents.
5. The Village will attempt to maximize its financial resources by encouraging intergovernmental cooperation. The establishment of intergovernmental service agreements with other units of government may allow the Village to provide residents a higher level of service at a reduced cost. The Village will consider intergovernmental agreements as a means to enhance services or reduce costs.

Fund Balance and Reserve Policies

1. Definitions:

Fund Balance: The difference between assets and liabilities in a Governmental Fund.

Nonspendable Fund Balance: Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted Fund Balance: Amounts that can be used only for specified purposes because of Village, State, or Federal Laws, or externally imposed conditions by grantors or creditors.

Committed Fund Balance: Amounts that can be used only for specific purposes determined by formal action by the Village Board. These amounts cannot be used for any other purpose unless the Village Board takes the same action to remove or change the restraint.

Assigned Fund Balance: Amounts the Village intends to use for specific purposes as determined by the Village Board. It is assumed that the creation of a fund automatically assigns fund balance for the purpose of that fund.

Long-Term Financial Policies

Unassigned Fund Balance: Amounts not included in other spendable classifications.

2. The Village will spend the most restricted dollars before the less restricted, in the following order:
 - a. Nonspendable (if funds become spendable),
 - b. Restricted,
 - c. Committed,
 - d. Assigned,
 - e. Unassigned.
3. The General Fund unassigned fund balance, plus the amount restricted for working cash, should be maintained at a minimum of 25% of the General Fund total budgeted annual expenditures in the most recently approved annual budget. This reserve is intended to provide financial resources for the Village in the event of an emergency or due to the loss of or reduction in a major revenue source and to provide adequate coverage for variations in cash flows due to the timing of receipts and disbursements.
4. Should the General Fund unassigned fund balance plus the amount restricted for working cash, drop below the required 25%, every effort shall be made to bring the balance back up to the desired level within three years.
5. The Village Board shall determine the disposition of excess fund reserves should the General Fund unassigned fund balance plus the amount restricted for working cash, increase above the required 25%.
6. No minimum committed fund balance has been established for the Capital Equipment and Improvements Fund but the fund will only expend the amount available from the combination of the committed fund balance, revenues or transfers. The Village shall transfer funds annually from the General and Waterworks and Sewerage Funds in an attempt to accumulate the funds necessary to replace vehicles and equipment and make capital improvements provided for in the fund. The maximum fund balance allowed in the Capital Equipment and Improvements Fund is equal to 3% of the equalized assessed value of the taxable real property located in the corporate boundaries of the Village (ILCS 5/8-2-9.5).
7. The Waterworks and Sewerage Fund shall maintain an operating reserve equivalent to three months of operating expenses. This reserve is intended to provide resources for unanticipated expenditures, to cover revenue shortfalls and to compensate for fluctuations in cash flows. A capital reserve shall be maintained in addition to the operating reserve.
8. Special revenue, debt service and pension trust funds do not have a minimum fund balance requirement. Motor Fuel Tax Funds are used to finance street maintenance and improvements and funds available may be expended for that purpose as provided for in the Village's Capital

Long-Term Financial Policies

Improvement plan. Reserves in the debt service funds are accumulated to fund future debt service payments. Pension Trust Funds are funded based on actuarial recommendations.

Capital Improvement Policies

1. The Village will make all capital improvements in accordance with an adopted Capital Improvement Plan (CIP).
2. The CIP shall include all capital equipment and improvements with a value of \$10,000 or more.
3. The Village will develop a five-year plan for capital improvements and update it annually. As part of this process, the Village will assess the condition of all major capital assets and infrastructure including, at a minimum, building, streets, alleys, water mains and sewer lines.
4. The Village will enact an annual capital budget based on the five-year Capital Improvement Plan.
5. The Village will coordinate development of the capital improvement budget with the development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget projections.
6. The Village will use intergovernmental assistance to finance capital improvements in accordance with Village plans and priorities.
7. The Village will maintain all its assets at a level adequate to protect the Village's capital investment and to minimize future maintenance and replacement costs.
8. The Village will project its equipment replacement need for the next five years and update this projection each year. A replacement schedule will be developed from this projection.
9. The Village will project capital asset maintenance and improvement needs for the next five years and will update this projection each year. A maintenance and improvement schedule will be developed from this projection.
10. The Village will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the board for approval.
11. The Village will determine the least costly financing method for each new project.

Debt Policies

1. The Village will confine long-term borrowing to capital improvements or projects which result in a product which will have a life of ten years or more and which cannot be financed from current revenues.

Long-Term Financial Policies

2. When the Village finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the project.
3. The Village will make every attempt to keep the average maturity of general obligation bonds at or below ten years.
4. Where feasible, the Village will use special assessment, revenue or other self-supporting bonds instead of general obligation bonds.
5. The Village will not use long-term debt to fund current operations.
6. The Village will maintain good communications with bond rating agencies about its financial condition. The Village will follow a policy of full disclosure on every financial report and bond prospectus.
7. The Village will make every effort to maintain a relatively level and stable annual debt service for all long-term general obligation bonds.

Accounting and Financial Reporting Policies

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

Grant Policies

1. The Village will seek grant funding for activities that are determined to further core Village functions or provide for activities in the best interest of the residents.
2. The Village will examine the benefits to determine if the above criteria is met.

Exhibits

This section contains detailed information on fees, property taxes, revenue and expenditure trends, long-term financial planning, fund balance and personnel.

Fee Schedule

| | 2023 Budget | 2024 Budget | Change |
|--|---|---|-----------|
| Vehicle Stickers: | | | |
| Passenger Cars | \$45 | \$45 | No Change |
| Motorcycles | \$25 | \$25 | No Change |
| Antique Vehicles | \$25 | \$25 | No Change |
| Trucks less than 5,000 lbs. | \$50 | \$50 | No Change |
| Trucks over 5,000 lbs. | \$70 | \$70 | No Change |
| Recreational Vehicles (RV) | \$50 | \$50 | No Change |
| Senior Citizen Discount | \$25 | \$25 | No Change |
| Licenses: | | | |
| Pet License | \$10 | \$10 | No Change |
| Liquor License | \$500 - \$4,000 | \$500 - \$4,000 | No Change |
| Temporary Liquor License | \$100 | \$100 | No Change |
| Contractor License | \$125 | \$125 | No Change |
| Landscaper and Snow Removal Contractor | \$187.50 | \$187.50 | No Change |
| Amusement and Amusement Events | \$25 | \$25 | No Change |
| Animal Care, Grooming and/or Sales | \$125 | \$125 | No Change |
| Child Daycare Centers | \$275 | \$275 | No Change |
| Financial Institutions | \$100 | \$100 | No Change |
| Food/Drug Retail- Under 3,000 Sq. Ft. | \$125 | \$125 | No Change |
| Food/Drug Retail- 3,001 - 10,000 Sq. Ft. | \$175 | \$175 | No Change |
| Food/Drug Retail- 10,001 + Sq. Ft. | \$225 | \$225 | No Change |
| Temporary Food Establishment/Event | \$125 | \$125 | No Change |
| Food Service- Low Risk | \$95 | \$95 | No Change |
| Food Service- Medium Risk | \$150 | \$150 | No Change |
| Food Service- High Risk | \$225 | \$225 | No Change |
| Food Service- Outdoor Seating | Fee + \$25 + \$0.50 per sq. ft. of public space | Fee + \$25 + \$0.50 per sq. ft. of public space | No Change |
| Manufacturing Operations | \$25 | \$25 | No Change |
| Peddlers | \$75 | \$75 | No Change |
| Recreational | \$25 | \$25 | No Change |
| Retail and Service | \$50 | \$50 | No Change |
| Taxicab/Livery | \$500 | \$500 | No Change |
| Use of Public Sidewalk | \$25 + \$0.50 per sq. ft. | \$25 + \$0.50 per sq. ft. | No Change |
| Vending Machine | \$30/machine | \$30/machine | No Change |
| Veterinary Hospitals | \$125 | \$125 | No Change |
| Waste Disposal Firms | \$1,000 | \$1,000 | No Change |
| House Movers | \$100 | \$100 | No Change |
| Fines: | | | |
| Parking Fines | \$30 | \$30 | No Change |
| Overweight Vehicles | \$75 - \$750 | \$75 - \$750 | No Change |
| Local Ordinance Violations | Up to \$750 | Up to \$750 | No Change |

Fee Schedule

| | 2023 Budget | 2024 Budget | Change |
|--|---|---|-----------------------|
| Service Charges: | | | |
| Solid Waste Bi-Monthly Collection-Base Service | \$60.58 | \$62.40 | +\$1.82 |
| Solid Waste Bi-Monthly Collection- Unlimited | \$89.84 | \$92.54 | +\$2.70 |
| Composting - 35-gallon cart | \$13.00 | \$13.39 | +\$0.39 |
| Composting - 64-gallon cart | \$15.00 | \$15.45 | +\$0.45 |
| Composting - 96-gallon cart | \$17.00 | \$17.51 | +\$0.51 |
| Solid Waste Tags | \$3.20 | \$3.30 | +\$0.10 |
| Ambulance Transport Fee- Resident | BLS \$900/ALS I \$1,150/ ALS II \$1,350 + \$20/mile | Fee in accordance with IGA with IDHFS + \$25/mile | Fee changed to IGA |
| Ambulance Transport Fee- Non-Resident | BLS \$1,150/ALS I \$1,350/ ALS II \$1,550 + \$22/mile | Fee in accordance with IGA with IDHFS +\$25/mile | Fee changed to IGA |
| EMS Response- Additional manpower | \$100 | \$100 | No Change |
| ALS Refusal (when 1 ALS procedure performed) | \$300 | \$300 | No Change |
| EMS Citizens Assist (more than 3 in 3 months) | \$300 | \$300 | No Change |
| Extrication | \$500 | \$500 | No Change |
| CPR Class fee | \$40 | \$40 | No Change |
| Daily Parking Fee | \$5.00 | \$5.00 | No Change |
| Permits: | | | |
| Commuter Parking (Monthly) | \$55 | \$55 | No Change |
| Building Permit- Single-Family | 2% of Project Cost or \$100 minimum | 2% of Project Cost or \$100 minimum | No Change |
| Building Permit- All Other | 2.35% of Project Cost or \$100 minimum | 2.35% of Project Cost or \$100 minimum | No Change |
| Permit Extension (3 months) | 1/3 initial cost | 1/3 initial cost | No Change |
| Exterior Remodel | \$100 | \$100 | No Change |
| Roofing, Siding, Gutters | \$100 | \$100 | No Change |
| Fence or Brick Pavers | \$100 | \$100 | No Change |
| Windows | \$100 | \$100 | No Change |
| Generator | \$115 | \$115 | No Change |
| Driveway | \$100 | \$100 | No Change |
| HVAC | \$100 | \$100 | No Change |
| In-Ground Swimming Pool | 1.5% of Project Cost or \$150 minimum | 1.5% of Project Cost or \$150 minimum | No Change |
| Above-Ground Swimming Pool | \$25 | \$25 | No Change |
| Demolition- Primary Structure | \$1,500 | \$1,500 | No Change |
| Demolition- Accessory Structure | \$1 per sq. ft. or \$200 | \$1 per sq. ft. or \$200 | No Change |
| Electrical | \$100 Base Fee + \$9 per Circuit and \$1.75 per Opening | \$100 Base Fee + \$9 per Circuit and \$1.75 per Opening | No Change |
| Electrical Service Upgrade | Up to 200 Amps: \$75 201 to 399 Amps: \$100 400 to 799 Amps: \$150 800 + Amps: \$200 | Up to 200 Amps: \$75 201 to 399 Amps: \$100 400 to 799 Amps: \$150 800 + Amps: \$200 | No Change |

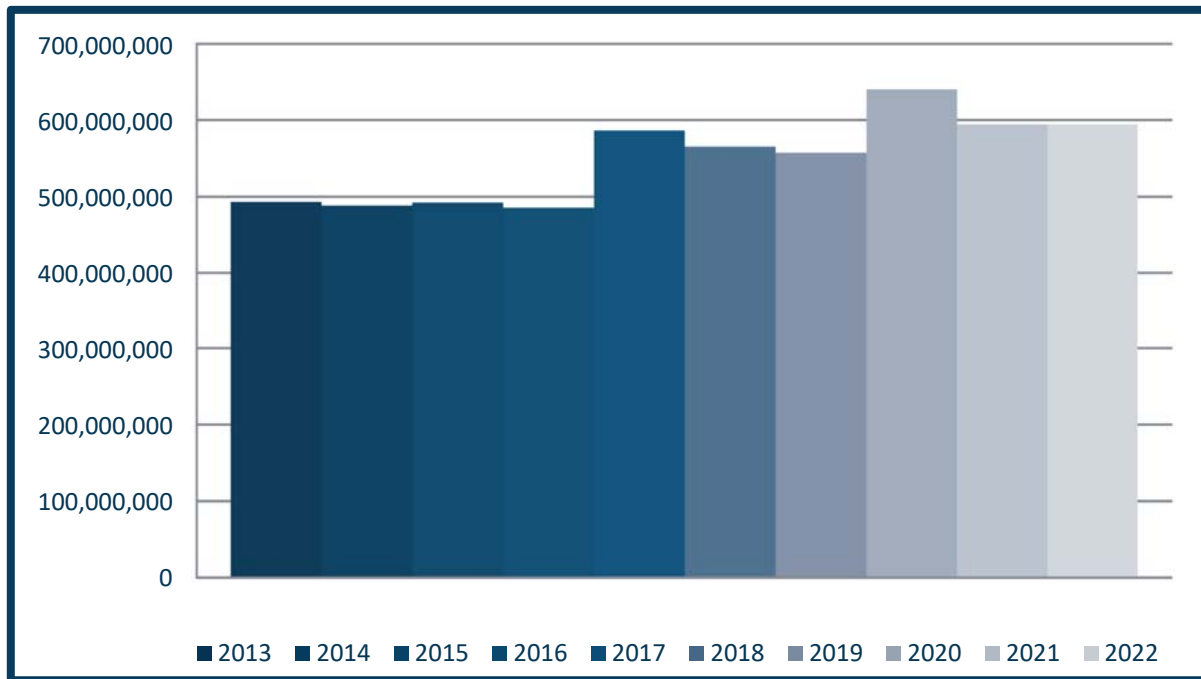
Fee Schedule

| | 2023 Budget | 2024 Budget | Change |
|---|----------------------------------|----------------------------------|-----------|
| Permits Con't: | | | |
| Parkway Opening | \$100 | \$100 | No Change |
| Lawn Sprinkling System | \$100 | \$100 | No Change |
| Drain Tile | \$115 | \$115 | No Change |
| Sign | \$100 | \$100 | No Change |
| Temporary Sign/Banner | \$50 | \$50 | No Change |
| Electric Sign | \$100 + \$0.05 per sq. ft. | \$100 + \$0.05 per sq. ft. | No Change |
| Film Production | \$100 plus \$250/day | \$100 plus \$250/day | No Change |
| Newsstand | \$50 manned / \$10 coin | \$50 manned / \$10 coin | No Change |
| Beekeeping Permit | \$25 | \$25 | No Change |
| Grading | \$50 + pass through costs | \$50 + pass through costs | No Change |
| Zoning & Administrative Building Fees: | | | |
| ZBA Variation Request | \$750 | \$750 | No Change |
| Certificate of Occupancy | \$50 | \$50 | No Change |
| Temporary Certificate of Occupancy | \$50 | \$50 | No Change |
| Removal of Stop Work Order | \$200 | \$200 | No Change |
| Placard Removal: Unfit for Occupancy | \$500 | \$500 | No Change |
| Work without Permit | 2 x Permit Cost | 2 x Permit Cost | No Change |
| Re-inspection Fee | \$75 | \$75 | No Change |
| Other: | | | |
| Impounded Dogs | \$30 + Cost | \$30 + Cost | No Change |
| Water & Sewer Fees: | | | |
| Water Rate | \$7.32/100 cubic feet | \$7.61/100 cubic feet | +\$0.29 |
| Sewer Rate | \$4.57/100 cubic feet | \$4.69/100 cubic feet | +\$0.12 |
| Water & Sewer Connection Fees: | | | |
| Single Family- Up to 1 inch service | \$500 water / \$500 sewer | \$500 water / \$500 sewer | No Change |
| Single Family- Greater than 1 inch service | \$750 water / \$750 sewer | \$750 water / \$750 sewer | No Change |
| Multi Family- Per Living Unit | \$500 water / \$500 sewer | \$500 water / \$500 sewer | No Change |
| All Other | \$1,000 water / \$1,000 sewer | \$1,000 water / \$1,000 sewer | No Change |
| Replace Service Line w/ Same Size | \$50 water / \$50 sewer | \$50 water / \$50 sewer | No Change |
| Replace Service Line w/ Increase in Size | \$300 water / \$300 sewer | \$300 water / \$300 sewer | No Change |

Property Tax Exhibit

| Tax levy Year | 2019 Extended | 2020 Extended | 2021 Extended | 2022 Estimated |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|
| General Fund | \$ 3,758,979 | \$ 3,321,516 | \$ 3,461,810 | \$ 3,960,836 |
| Police Pension | 1,566,179 | 1,869,616 | 1,946,715 | 1,896,778 |
| Fire Pension | 1,467,600 | 1,727,283 | 1,724,764 | 1,522,680 |
| Total Corporate Levy | 6,792,758 | 6,918,415 | 7,133,289 | 7,380,294 |
| Bond and Interest Levy | 277,772 | 277,772 | 288,139 | 274,418 |
| River Forest Library Levy | 1,313,495 | 1,389,633 | 1,429,581 | 1,499,468 |
| Total Levy | \$ 8,384,025 | \$ 8,585,820 | \$ 8,851,009 | \$ 9,154,180 |

Equalized Assessed Valuations

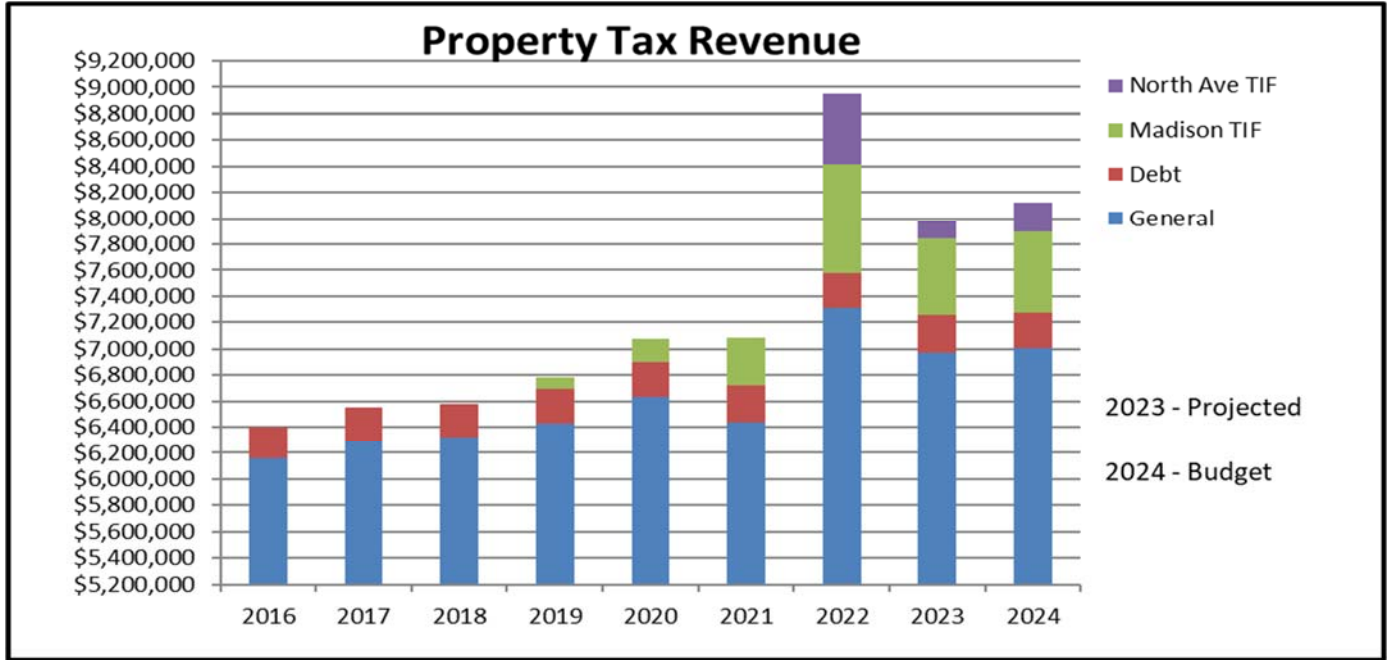


2013-2021: Actual 2022: Estimated

The Village's 2022 Equalized Assessed Value (EAV) is expected to stay flat due to no increase for new property in the estimated 2022 tax levy. The Village's property was reassessed in 2020 as can be seen by the increase. In 2021 those assessments were adjusted due to the COVID 19 pandemic and the EAV decreased in 2021. It is expected that there will be an overall EAV increase as property values increase. Property is reassessed every three years and the last reassessment was in 2020. The slight decline in 2021 was primarily due to assessment appeals and the adjustments made due to the pandemic. Since 2013 the EAV has shown steady increases due to property values continuing to increase in value.

Trends & Projections

Property Tax



| YEAR | GENERAL | DEBT | Madison TIF | North Ave TIF |
|----------------|-------------|-----------|-------------|---------------|
| 2016 Actual | \$6,155,884 | \$240,702 | - | - |
| 2017 Actual | \$6,287,691 | \$259,674 | - | - |
| 2018 Actual | \$6,317,256 | \$257,355 | - | - |
| 2019 Actual | \$6,425,943 | \$268,180 | \$87,293 | - |
| 2020 Actual | \$6,633,027 | \$264,333 | \$182,566 | - |
| 2021 Actual | \$6,440,124 | \$278,823 | \$370,794 | - |
| 2022 Actual | \$7,307,185 | \$270,105 | \$840,110 | \$532,295 |
| 2023 Projected | \$6,968,872 | \$283,239 | \$588,545 | \$141,567 |
| 2024 Budget | \$7,007,350 | \$265,458 | \$620,713 | \$227,703 |

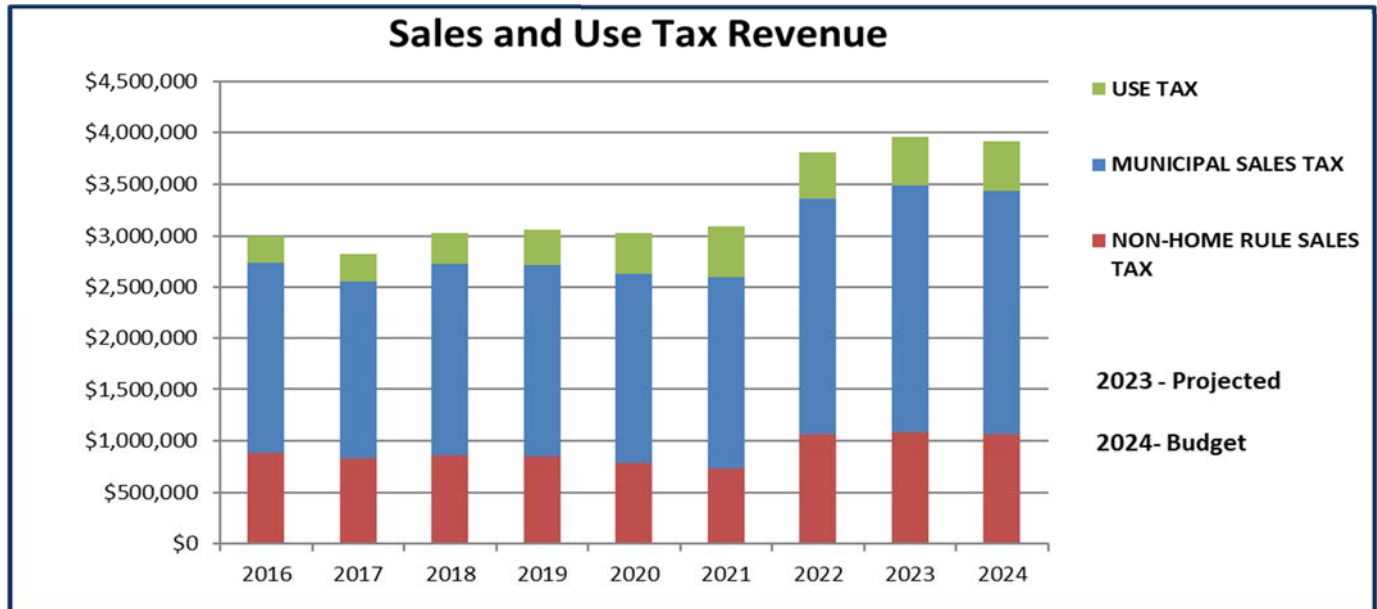
This category includes Property taxes in the General and Debt Service Funds and Incremental Property Taxes from the Village's Tax Increment Financing (TIF) Districts. The Madison Street TIF was established FY 2017 and the North Avenue TIF was established in 2018. Property taxes are the Village's single largest source of revenue. Property taxes account for 15% - 27% of total revenues for the Village.

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

In Fiscal Year 2024, General Fund property tax revenues are expected to increase over the projected FY 2023 revenue collections due to the timing of collections and the annual increase to the levy which was 4.00%. The CPI increase of 7.00% was from December 2020 to December 2021. It was a conscious decision to only take an increase of 4.0% and stay below the limit of 5.00% per PTELL. The Debt Service Levy includes principal and interest payments on the 2022 General Obligation (GO) Limited Tax Bonds issued during FY 2022. The 2023 Property Tax Levy which will be included in FY 2025 revenues are estimated based on increases to the property tax extensions that are limited to five percent, or the December 2021 to December 2022 increase in the CPI of 6.50%, whichever is less. Future levies will also be based on the annual increase in the CPI per PTELL.

Trends & Projections

Sales and Use Tax



| YEAR | NON-HOME RULE SALES TAX | MUNICIPAL SALES TAX | USE TAX |
|----------------|-------------------------|---------------------|-----------|
| 2016 Actual | \$885,574 | \$1,852,443 | \$260,894 |
| 2017 Actual | \$824,652 | \$1,727,402 | \$276,462 |
| 2018 Actual | \$855,825 | \$1,873,183 | \$294,862 |
| 2019 Actual | \$846,725 | \$1,871,397 | \$339,663 |
| 2020 Actual | \$780,935 | \$1,844,478 | \$406,340 |
| 2021 Actual | \$728,784 | \$1,866,890 | \$498,945 |
| 2022 Actual | \$1,064,666 | \$2,295,850 | \$445,293 |
| 2023 Projected | \$1,086,615 | \$2,400,330 | \$468,680 |
| 2024 Budget | \$1,059,449 | \$2,376,327 | \$480,397 |

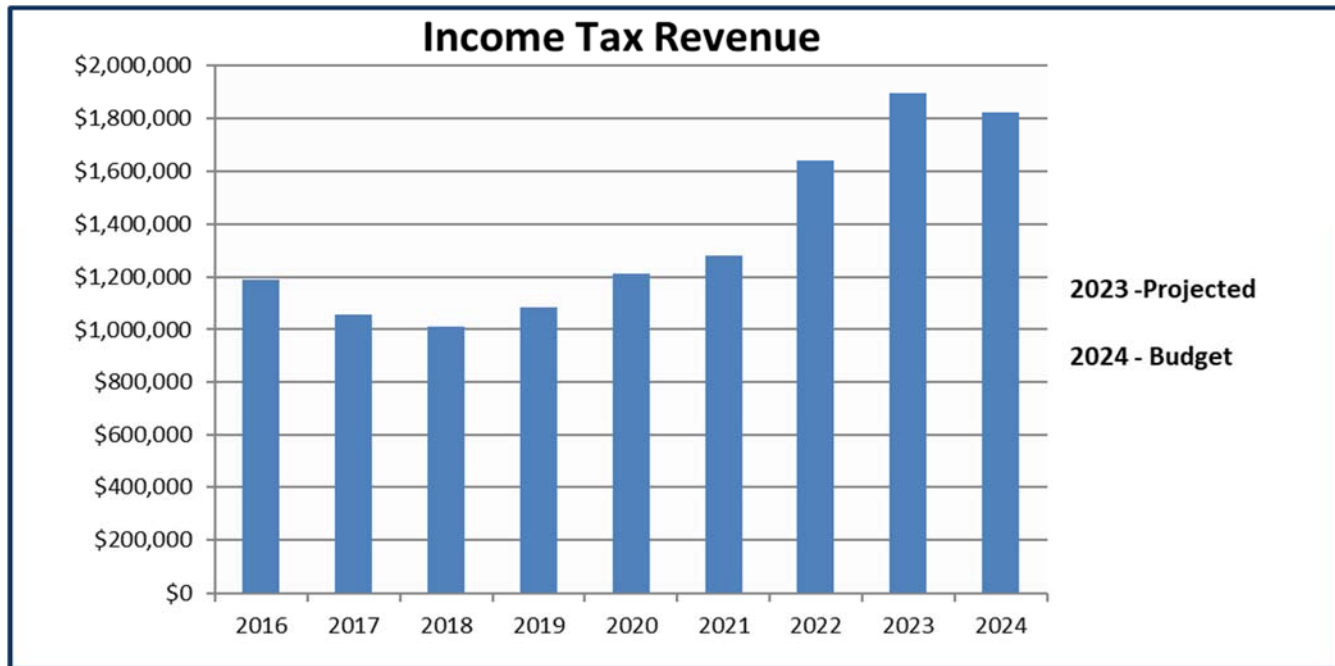
Sales and use tax revenues are from the local portion of the State sales tax rate. Per Illinois law, a use tax (6.25%) must be paid on purchases made for use or consumption in Illinois when goods are purchased from businesses located outside Illinois and brought into or delivered to Illinois. The Village receives one cent (\$0.01) per dollar of retail sales, which is collected by the State and then distributed to the Village. The Municipal Sales Tax is on all retail sales including food and drugs. The Non-Home Rule Sales Tax is not on food and drugs. The 1% tax was approved by referendum in November of 2010 and became effective July 1, 2011. Use tax is distributed based on population.

This source of revenue is directly related to economic development activity within the Village and is also influenced by general economic conditions. In FY's 2017-2021 sales tax revenues were lower due to temporary retail vacancies and competition from new stores opening in neighboring communities. In FY 2023 sales tax and non-home rule sales tax revenues are projected to be higher than last year which is a positive sign for the economy. The Consumer Price Index (CPI) rose 6.5% for the twelve months ending December.

In early 2021 the passage of the leveling the Playing Field for Illinois Retailers' Occupation Tax (ROT) and Use Tax (UT) requiring many remote sellers to charge state and local ROT instead of UT has been noticeable in sales tax and non-home rule sales tax revenues. In FY 2023, use tax revenues increased due to the economy and the CPI. The Village will continue to explore economic development opportunities to increase these revenue sources.

Trends & Projections

State Income Tax



| YEAR | INCOME TAX |
|----------------|-------------|
| 2016 Actual | \$1,190,627 |
| 2017 Actual | \$1,056,031 |
| 2018 Actual | \$1,013,098 |
| 2019 Actual | \$1,084,678 |
| 2020 Actual | \$1,210,870 |
| 2021 Actual | \$1,280,728 |
| 2022 Actual | \$1,641,590 |
| 2023 Projected | \$1,895,460 |
| 2024 Budget | \$1,820,822 |

Income tax is State-shared revenue that is distributed based on population. A history of income tax rates and local government allocations follows:

| Year | Individual Rate (I) | Corporate Rate (C) | Local Allocation |
|-----------|-----------------------|----------------------|------------------|
| 2011-2014 | 5.00% | 7.00% | 16%/C 6.86% |
| 2015-2016 | 3.75% | 5.25% | 18%/C 9.14% |
| 2017-2023 | 4.95% | 7.00% | 16.16%/C 6.85% |

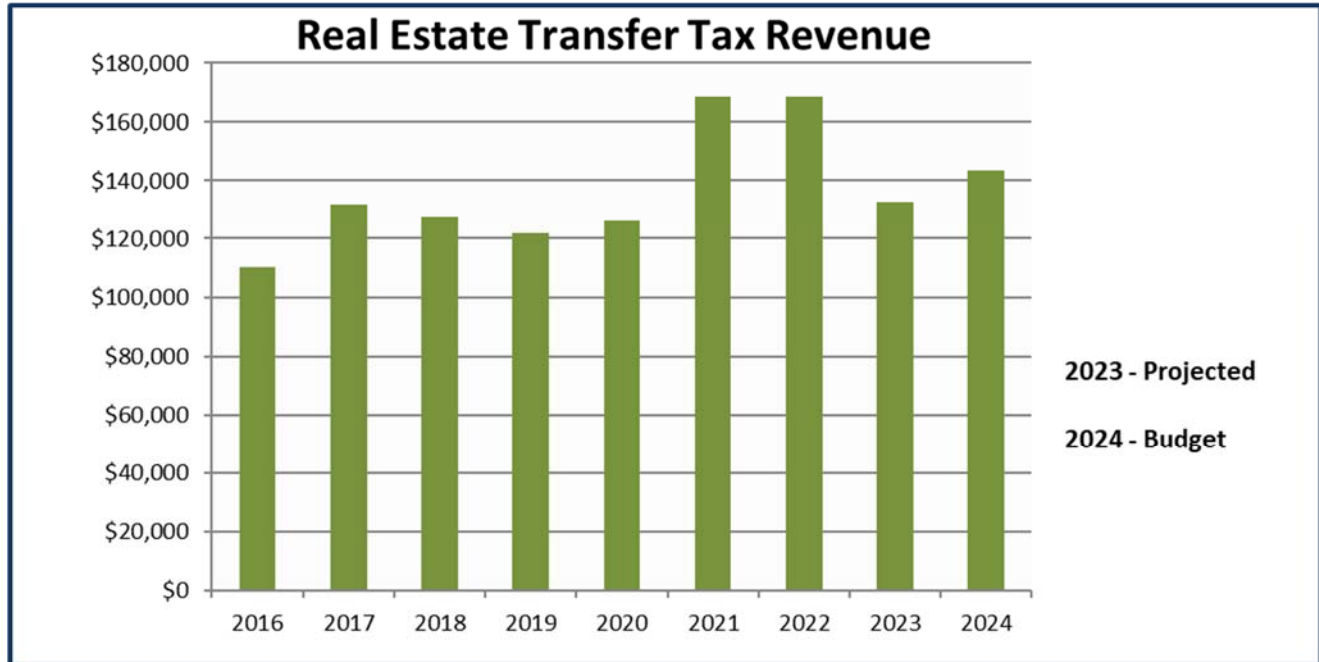
The local allocation has changed to generate an equivalent amount of local government revenue regardless of the income tax rate. Net collections are the total collections less deposits into the refund fund. In

FY 2023 there are no reductions to the local share in the State budget.

State income tax revenues continue to exceed projections. This has been fueled by the rebounding labor market and extraordinary corporate income tax collections. The FY 2023 projected actuals are up due to unemployment continuing to drop and because there has been such a tight labor market, wages grew over the last 12 months. The FY 2024 budgeted amount anticipates a slight decrease over FY 2023 projections. The budget is assuming 100% of the local allocation is distributed based on the most current Illinois Municipal League(IML) projections. As a result of sustained growth in individual income tax and corporate income tax receipts, the IML projections reflect these assumptions.

Trends & Projections

Real Estate Transfer Tax

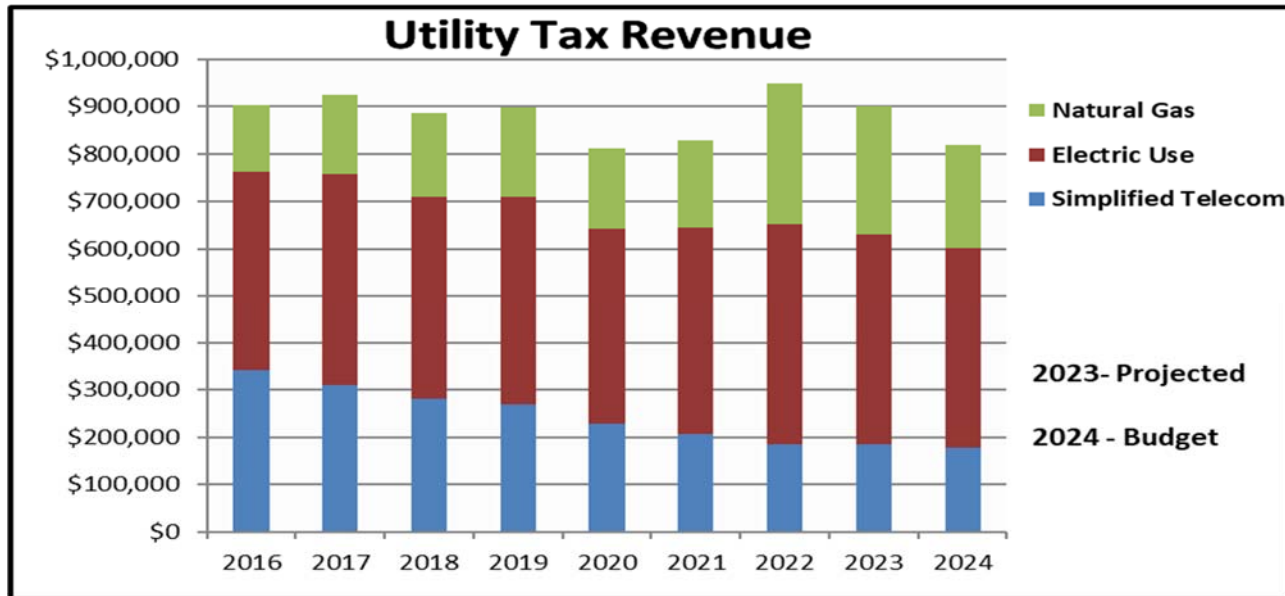


| YEAR | REAL ESTATE TRANSFER TAX |
|----------------|--------------------------|
| 2016 Actual | \$110,084 |
| 2017 Actual | \$131,836 |
| 2018 Actual | \$127,827 |
| 2019 Actual | \$121,728 |
| 2020 Actual | \$126,594 |
| 2021 Actual | \$168,473 |
| 2022 Actual | \$168,572 |
| 2023 Projected | \$132,853 |
| 2024 Budget | \$143,644 |

The Village's real estate transfer tax is \$1.00 per \$1,000 in property value on residential property and is paid by the seller of the property. Revenues are affected by the value of real estate and the volume of real estate transactions. Transfer Tax revenue was lower through 2012 due to the downturn in the housing market and a decrease in home values. Revenues picked up beginning in Fiscal Year 2013 as the Village experienced a higher volume of home sales. In Fiscal Years 2021 and 2022 revenues were high due to the volume of home sales due to low interest rates. In FY 2023 the volume of home sales slowed down. In Fiscal Year 2024 the budgeted amount assumes a slight increase in activity over projections for Fiscal Year 2023. A general increase would be expected in this revenue source as home values rise.

Trends & Projections

Utility Taxes



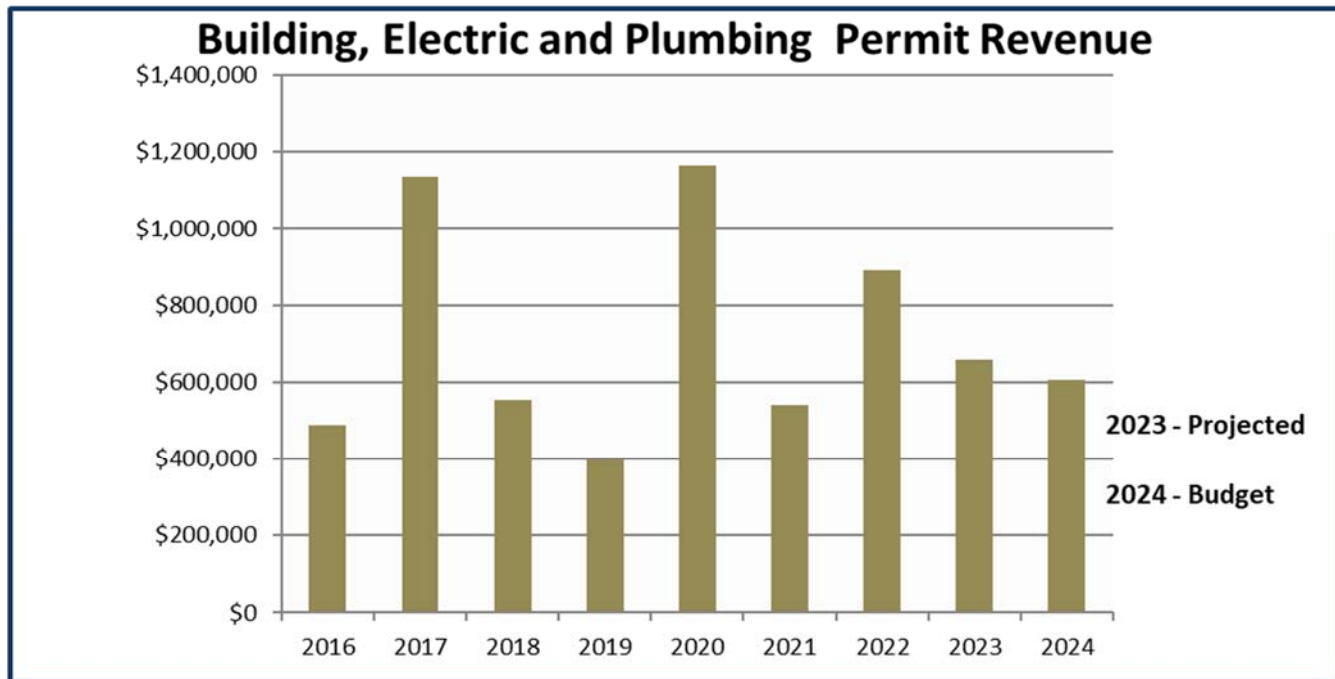
| YEAR | ELECTRIC USE | NATURAL GAS | TELECOM |
|----------------|--------------|-------------|-----------|
| 2016 Actual | \$419,329 | \$139,689 | \$342,467 |
| 2017 Actual | \$447,592 | \$166,930 | \$309,679 |
| 2018 Actual | \$426,868 | \$176,902 | \$281,834 |
| 2019 Actual | \$441,078 | \$186,938 | \$269,441 |
| 2020 Actual | \$413,046 | \$167,825 | \$229,384 |
| 2021 Actual | \$437,531 | \$182,649 | \$206,494 |
| 2022 Actual | \$466,792 | \$295,263 | \$185,672 |
| 2023 Projected | \$446,594 | \$269,289 | \$183,976 |
| 2024 Budget | \$426,112 | \$215,246 | \$176,617 |

Utility taxes include the natural gas tax, electric use tax and Simplified Telecommunications Tax. The Natural Gas Utility Tax rate is 5% of the amount billed. Revenues are affected by weather, gas prices, and vacancies. Natural gas and electric use tax revenues have been inconsistent because they are affected by weather and consumption. Revenues were down in Fiscal Years 2016, 2018 and 2020. Projected revenues for electric use tax in FY 2023 are slightly lower due to weather conditions. Higher natural gas revenue was realized in Fiscal Year 2022 because of weather conditions during the winter and the cost of natural gas. The Electric Utility Tax varies based on the amount of kilowatt hours (kwh) used and is also dependent on weather conditions throughout the year. Electric Tax rates were increased to the maximum amount per kwh allowed by Illinois Compiled Statutes effective June 1, 2010. Average weather conditions are assumed for the FY 2024 budgeted amounts. Future electric and gas revenues will be impacted by weather and consumption.

The Village's tax rate for the Simplified Telecommunications Tax is 6%. The tax is collected by the State of Illinois and remitted to the Village monthly. The Simplified Telecommunications Tax performed reliably until Fiscal Year 2011 during which a decline began likely due to bundling of services and a reduction in land lines. FY 2014 also included a reduction in revenue due to the settlement of a class action lawsuit. This revenue continues to show decreasing collections in FY 2023. We are expecting further reductions in the revenue in FY 2024 and in future years.

Trends & Projections

Building, Electric and Plumbing Permits



| YEAR | PERMITS |
|----------------|-------------|
| 2016 Actual | \$487,323 |
| 2017 Actual | \$1,133,995 |
| 2018 Actual | \$553,275 |
| 2019 Actual | \$396,820 |
| 2020 Actual | \$1,163,648 |
| 2021 Actual | \$541,844 |
| 2022 Actual | \$889,157 |
| 2023 Projected | \$659,695 |
| 2024 Budget | \$605,000 |

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

Revenues are generally projected based on a four-year average. Permit activity has continued to increase since 2014. Revenues in Fiscal Year 2017 exceeded projections due to larger scale projects such as the Promenade Townhomes, Concordia University Residence Hall, Community Bank of Oak Park River Forest, Fresh Thyme, and an addition at 1530 Jackson (St. Vincent Ferrer Church). Fiscal year 2020 actuals were mainly from the permits issued for construction of the senior care community at Chicago and Harlem (The Sheridan). The Fiscal Year 2022 actuals include the building permit for the Lake & Lathrop mixed use project. As a result, building activity and reinvestment into the residential and commercial properties in River Forest remains strong.

Trends & Projections

Solid Waste Service Charge Revenue

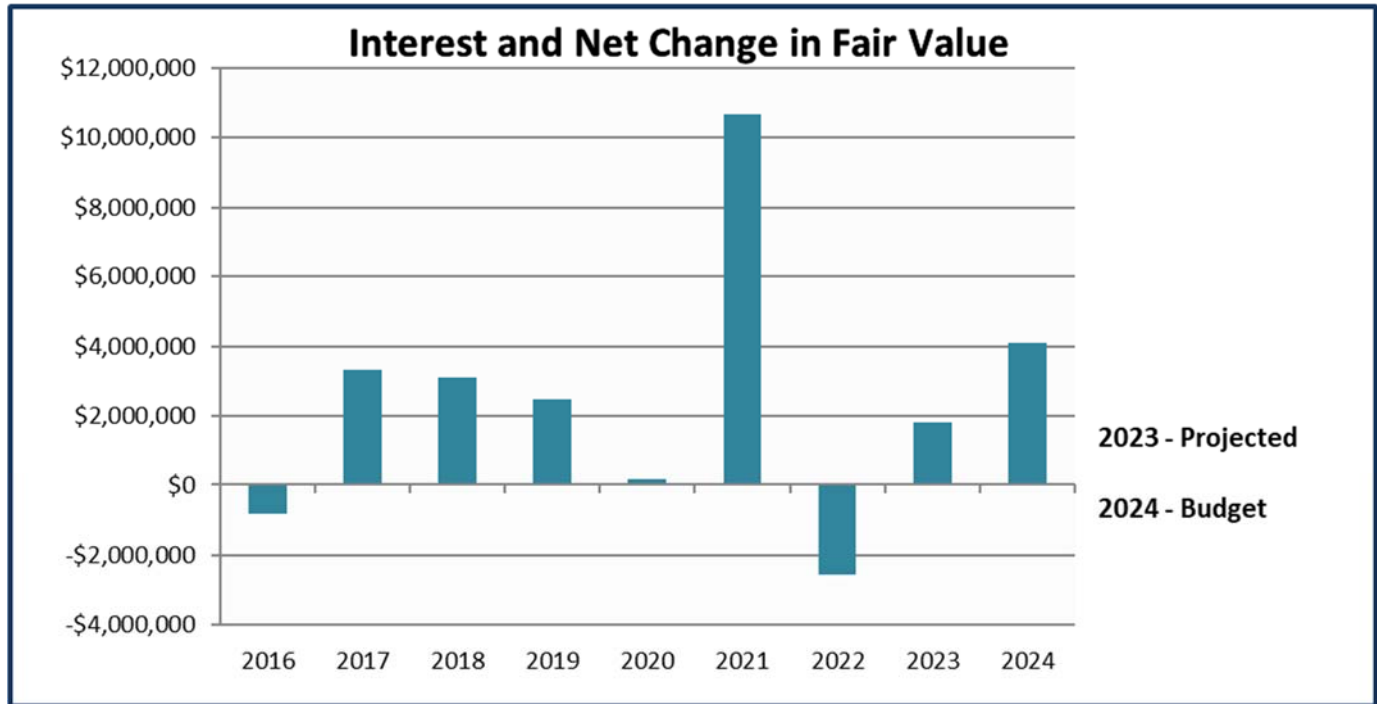


| YEAR | SOLID WASTE SERVICE CHARGE |
|----------------|----------------------------|
| 2016 Actual | \$939,936 |
| 2017 Actual | \$990,304 |
| 2018 Actual | \$1,029,779 |
| 2019 Actual | \$1,063,818 |
| 2020 Actual | \$1,101,687 |
| 2021 Actual | \$1,142,557 |
| 2022 Actual | \$1,168,381 |
| 2023 Projected | \$1,160,382 |
| 2024 Budget | \$1,195,194 |

Solid waste service charges are billed on a bi-monthly basis and are included with the resident's Water and Sewer bill. Beginning in 2010, 100% of the cost of refuse service is passed on to the customer. The Village's solid waste service is now provided by Lake Shore Recycling (LRS). Roy Strom Company was the Village's refuse removal provider and was acquired by LRS in 2022. The current contract was approved by the Village Board in May 2022 and includes annual rate increases beginning in FY 2024. The FY 2024 budget reflects a 3% increase in rates based on the approved contract. Future increases will be based on approved contract rates.

Trends & Projections

Interest and Net Change in Fair Value

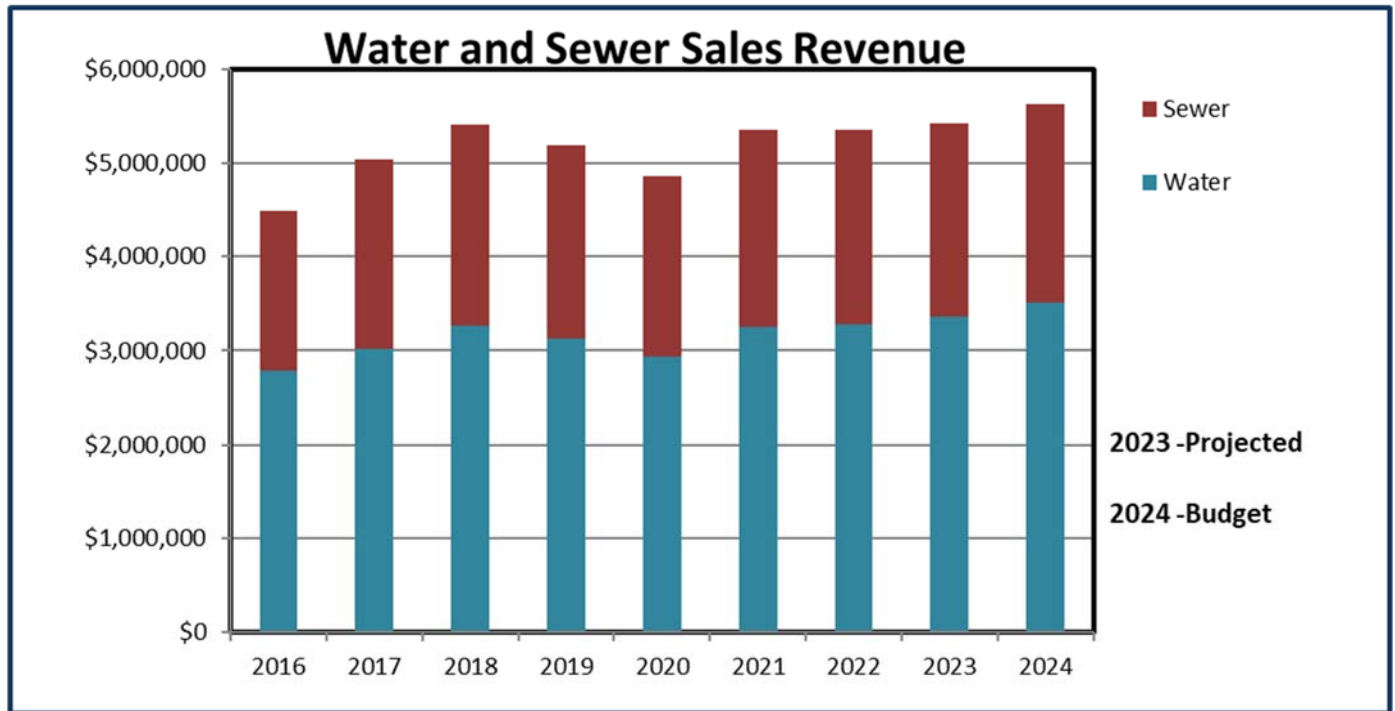


| YEAR | INTEREST | NET CHANGE IN FAIR VALUE | TOTAL |
|----------------|-------------|--------------------------|---------------|
| 2016 Actual | \$941,910 | (\$1,787,338) | (\$845,428) |
| 2017 Actual | \$977,437 | \$2,335,556 | \$3,312,993 |
| 2018 Actual | \$1,068,995 | \$2,034,548 | \$3,103,543 |
| 2019 Actual | \$1,076,394 | \$1,411,947 | \$2,488,341 |
| 2020 Actual | \$1,361,052 | (\$1,198,780) | \$162,272 |
| 2021 Actual | \$938,994 | \$9,712,815 | \$10,651,809 |
| 2022 Actual | \$790,313 | (\$3,347,861) | (\$2,557,548) |
| 2023 Projected | \$1,232,886 | \$600,000 | \$1,832,886 |
| 2024 Budget | \$1,307,137 | \$2,789,937 | \$4,097,074 |

Interest and the Net Change in Fair Value are revenues generated on Village investments. The source of revenue is primarily from the Police and Firefighters Pension Funds. Interest and dividend revenues on Village investments had remained fairly stable and fluctuate based on the amount invested, current interest rates and dividends paid. In FY 2022 interest rates on short term investments were extremely low. The significant decreases in the net change is primarily impacted by the performance of the equities in the investment portfolio. A loss on equities was experienced in the spring of FY 2022 following the effects the pandemic had on the economy. As the economy starts to rebound, fluctuations in the market are continuing to be seen. In FY 2022 the Fire Pension Fund investments were consolidated with other Article 4 pension funds into the Firefighters' Pension Investment Fund (FPIF) and in FY 2023 the Police Pension Fund investments were consolidated with other article 3 pension funds into the Illinois Police Officers' Pension Investment Fund (IPOPIF). Future revenues assume that the pension funds will earn their actuarial rate of return of 7.00%. Overall, revenues are expected to increase in the future as investable balances and interest rates increase.

Trends & Projections

Water and Sewer



| YEAR | WATER | SEWER |
|----------------|-------------|-------------|
| 2016 Actual | \$2,779,077 | \$1,695,940 |
| 2017 Actual | \$3,026,568 | \$2,012,890 |
| 2018 Actual | \$3,264,414 | \$2,142,743 |
| 2019 Actual | \$3,129,411 | \$2,058,423 |
| 2020 Actual | \$2,937,387 | \$1,927,463 |
| 2021 Actual | \$3,257,413 | \$2,096,578 |
| 2022 Actual | \$3,274,378 | \$2,089,132 |
| 2023 Projected | \$3,366,855 | \$2,058,117 |
| 2024 Budget | \$3,506,028 | \$2,128,622 |

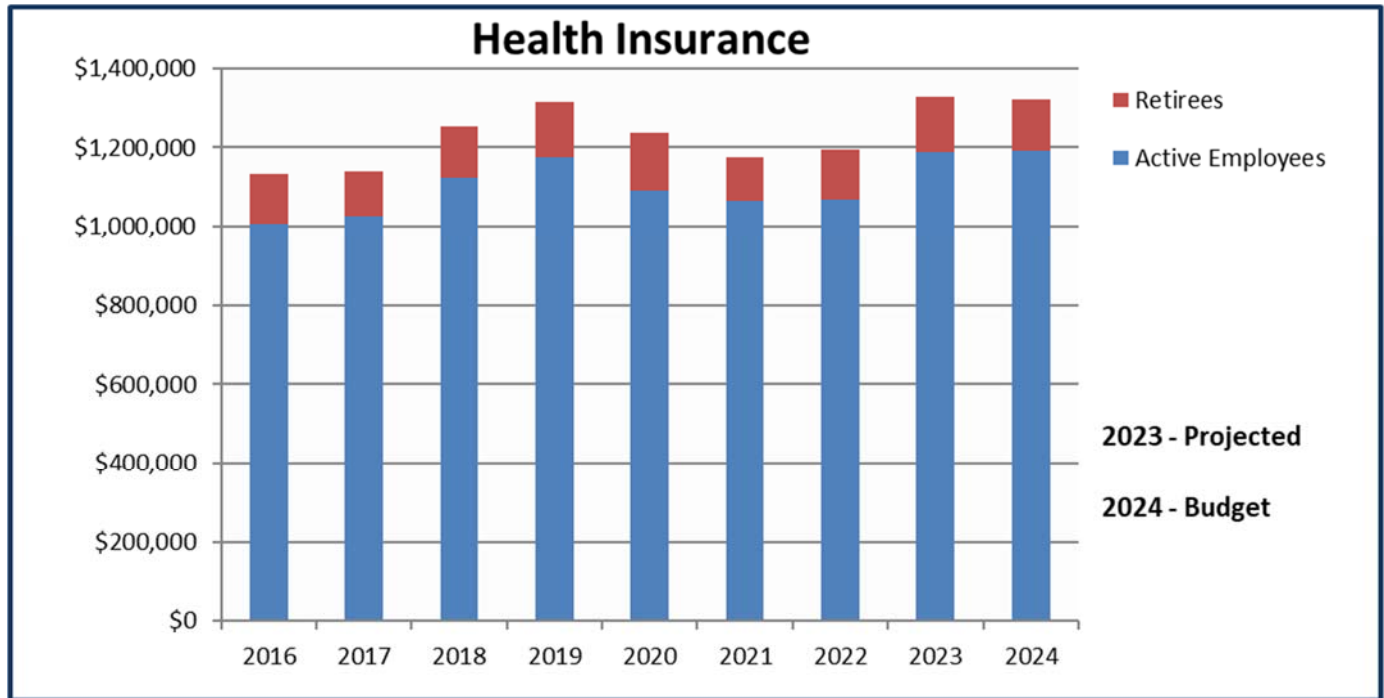
Customers, including residents and businesses, are billed bi-monthly for water and sewer services. Water and sewer revenues are based on the volume of water used. Water rates are developed to recover the cost of providing potable water to users. The Village receives its water from Lake Michigan, directly from the City of Chicago. Revenues are affected by water rates and water consumption. Water consumption is greatly affected by summer weather conditions. Warmer, drier summers are associated with higher consumption. Higher consumption was seen in FY 2021 and FY 2022 due to weather conditions and the impacts of higher residential demand for water during the Coronavirus pandemic. The FY 2023 projections are based on consumption and rate increases. The FY 2024 budget uses a five-year overall average.

The Village's Water and Sewer rates were reviewed by a consultant in FY 2016 to determine whether or not the planned water and sewer rates were sufficient to cover operating costs plus required capital improvements for the next five years. In FY 2019, a strategically planned draw down of fund reserves over the 25% recommended fund balance reserves was used to account for inflationary increases in expenditures for operations and capital projects to avoid raising water and sewer rates. Annually, this was reviewed and there had been no rate increases in four years. Only Chicago rate increases were passed on to residents. In FY 2022, an updated water and sewer rate study was performed. Staff has used this information to help project what future rate increases are needed to account for inflation, the many new programs being offered, debt obligations and increases in operational and capital allocations. The planned rate schedule includes increases on June 1st of each year to cover higher operating costs and increases in the cost of water charged by the City of Chicago. The City's ordinance provides for an annual increase on June 1 for the lesser of 5%, or the increase in the Consumer Price Index. The City increased rates 5.00% on June 1, 2022 and has announced another increase of 5.00% effective June 1, 2023.

The FY 2024 budget anticipates average weather conditions and consumption. A 3.67% increase in the combined water and sewer rate is included.

Trends & Projections

Health Insurance



| YEAR | RETIREES | ACTIVE EMPLOYEES |
|----------------|-----------|------------------|
| 2016 Actual | \$125,288 | \$1,006,538 |
| 2017 Actual | \$113,597 | \$1,027,452 |
| 2018 Actual | \$127,971 | \$1,124,009 |
| 2019 Actual | \$140,442 | \$1,175,999 |
| 2020 Actual | \$144,672 | \$1,092,456 |
| 2021 Actual | \$107,449 | \$1,066,725 |
| 2022 Actual | \$126,190 | \$1,068,666 |
| 2023 Projected | \$137,745 | \$1,189,763 |
| 2024 Budget | \$132,295 | \$1,190,136 |

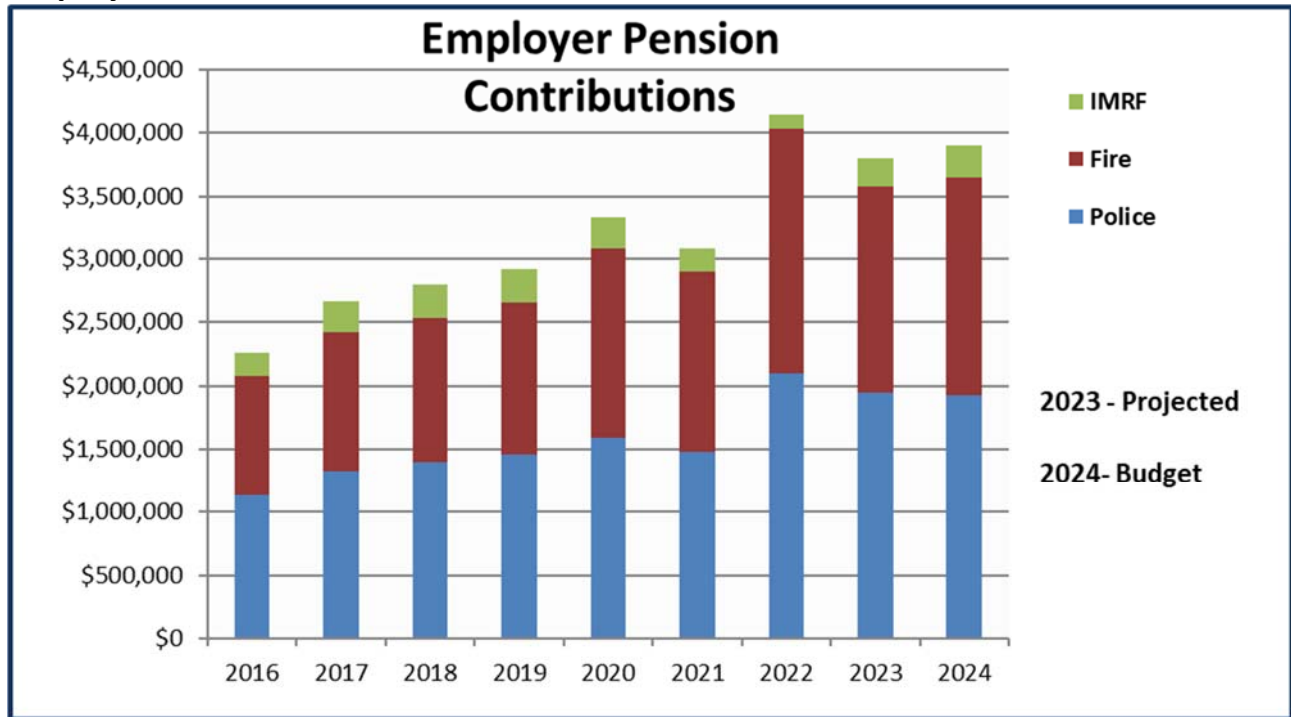
The Village provides health and dental insurance to employees through the Intergovernmental Personnel Benefit Cooperative (IPBC). The Village pays 85% for the HMO and 90% of the PPO HDHP premium as well as single dental coverage. Employees are responsible for paying for 15% of the HMO and 10% of the PPO HDHP for health insurance plus the dental premium for spouses and dependents.

Retirees meeting certain length of service and hire or retirement date requirements are eligible to remain on the Village's insurance plan and receive a 1/3 subsidy to offset the cost of the premium through age 65. Medicare-eligible retirees meeting length of service and hire or retirement date requirements may move to a fully-insured supplemental Medicare Plan to continue to receive the 1/3 subsidy. While non-union retirees remain eligible for this subsidy, the program has been phased out for all existing non-union employees, firefighters and police employees with 15 years of service or fewer.

As a member of IPBC, the Village avoids large fluctuations and volatility in future insurance expenses and continues to beat industry trends for insurance premiums. The Fiscal Year 2024 Budget includes increases in PPO, 2.0% and HMO, 9.1% and a 8% decrease for dental premiums.

Trends & Projections

Employer Pensions Contributions



| YEAR | IMRF | FIRE | POLICE |
|-----------------------|-----------|-------------|-------------|
| 2016 Actual | \$244,255 | \$946,756 | \$1,130,516 |
| 2017 Actual | \$252,958 | \$1,086,300 | \$1,329,644 |
| 2018 Actual | \$262,860 | \$1,133,699 | \$1,394,597 |
| 2019 Actual | \$265,919 | \$1,193,797 | \$1,462,304 |
| 2020 Actual | \$256,315 | \$1,490,909 | \$1,584,889 |
| 2021 Actual | \$186,709 | \$1,413,737 | \$1,479,613 |
| 2022 Actual | \$119,263 | \$1,931,404 | \$2,096,479 |
| 2023 Projected | \$220,664 | \$1,625,713 | \$1,948,885 |
| 2024 Budget | \$208,354 | \$1,726,278 | \$1,921,246 |

The Village funds three pensions including the Police Pension, the Firefighters' Pension and the Illinois Municipal Retirement Fund (IMRF). The IMRF plan covers all full-time and eligible part-time (1,000 annual hours or more) non-sworn municipal employees. The Village contributes for 32 employees in IMRF, 19 in the Firefighters Pension Plan and 30 in the Police Pension Plan.

Fire and Police pension expenses increased through 2011 due to pension benefit enhancements enacted by the State of Illinois General Assembly as well as poor investment performance. Changes in State law impacted the 2012 Budget as the actuarial funding requirement was extended from 100% by 2033 to 90% by 2040. The FY 2014 Fire and Police contributions increased significantly due to changes in the mortality table to more accurately reflect expected life spans. The pension obligation continues to increase as changes to actuarial assumptions change each year. The budgeted FY 2024 employer contribution is slightly lower for Tax Levy Year 2023. This is due to a change in methodology based on a programming change made by the actuarial consultant. The impact of this change on future benefit estimates over 3% reduction in projected future benefits. The FY 2024 has modest increases over projected amounts based on the expectation that contributions become more stable in the years to come with the new laws put in to place for the consolidation of public safety pension funds.

Long-Term Financial Planning

The Village is committed to long-term financial planning to ensure a stable and sustainable operation. As part of the annual budget process the Village Board of Trustees sets long-term goals for the Village. In addition, a five-year Capital Improvement Program is developed and the Capital Equipment Replacement Fund is reviewed. Based on the established goals, and capital and operating needs, three-year financial projections for the major operating funds are prepared. The purpose of these long-term financial plans is to provide a tool for long-term decision making and a basis for the review of service levels, fund balances and revenue sources. It allows the Village Board to proactively address future financial challenges, identify areas of concern, and understand the long-term effects of current decisions.

Capital Improvement Plan

The Village develops a five-year Capital Improvement Program annually. The program provides for building and infrastructure improvements, as well as the replacement of vehicles and equipment valued at over \$10,000. These projects are funded in the General, Motor Fuel Tax, Water and Sewer, Capital Equipment Replacement, Infrastructure Improvement Bond and the Capital Improvement Funds. Village infrastructure is evaluated and rated annually. A formal Street Improvement Plan is prepared based on the condition of pavement surfaces throughout the Village. These projects are budgeted when necessary and as funds are available. The Village seeks grant funding when available and joint project funding with adjacent municipalities when appropriate.

The Village uses a Capital Equipment Replacement Fund to fund vehicle and equipment purchases. The General Fund and Water and Sewer Funds contribute annually to the Capital Equipment Replacement Fund. The contribution is determined by taking the expected replacement cost of each piece of equipment or vehicle and dividing it by its useful life. The Capital Equipment Replacement Fund balance is evaluated annually to determine whether or not the funds on hand are sufficient to fund future planned purchases. The amount required in the current year to fund the future purchase of each vehicle and piece of equipment based on the expected replacement cost and planned replacement date is calculated and compared to the amount of available funds. Transfers from the General Fund were suspended during the Covid 19 pandemic during FY 2021 and FY 2022. Currently the General Fund items are funded at 77.38% and the Water and Sewer Fund items are funded at 61.69%. Overall, the Capital Equipment Replacement Fund is 75.20 % funded. The intention is to evaluate General Fund reserves and make additional transfers if there are available reserves.

The Village utilizes the Motor Fuel Tax and Infrastructure Improvement Bond Funds to finance improvements to Village roads. The State Motor Fuel Tax is the revenue source for the Motor Fuel Tax Fund and is fairly consistent. Improvements, street patching and salt purchases are budgeted in this fund as monies are available. The Infrastructure Improvement Bond Fund accounts for the proceeds of the General Obligation Limited Tax Bonds, Series 2022 that will also be used for street improvements. The General Fund provides for annual street maintenance costs including crack sealing and sidewalk, curb and gutter replacement. The Capital Improvement Fund provides for improvements to buildings, parking lots, municipal lighting systems, street and alley improvements and information technology, and is financed with Automated Traffic Enforcement System fines, parking lot fees, ambulance fees and grant revenues when available.

Long-Term Financial Planning

Pension Funding

The Village and Police and Firefighters Pension Funds approved Pension Funding Policies for each fund. The policies stipulate the actuarial assumptions to be used in determining the Village's annual employer contribution to each fund. An actuarial analysis is prepared annually for each fund and the Village is required to contribute the planned amount or the required state minimum, whichever is lower. The Village and Police and Firefighter Pension Boards agree to base future contributions on the pension funding policies. With the consolidation of investments, there may be future revisions to the funding policies but for now both funds are now using the same assumptions. The Fire Pension Fund investments were consolidated with other Illinois Article 4 pension funds in October 2021. The Police Pension Fund investments were consolidated with other Article 3 pension funds in October 2022. Through the consolidation of pension investments, the opportunity exists to materially and dramatically improve the long-term portfolio performance of police and fire pension funds. The planned contributions based on the actuarial required contributions to be included in the Property Tax Levy are as follows:

| | Actual FY 2022 | Budgeted FY 2023 | Budgeted FY 2024 | Estimated FY 2025 | Estimated FY 2026 |
|---------------------|-------------------|---------------------|---------------------|----------------------|----------------------|
| Levy Year | 2021 | 2022 | 2023 | 2024 | 2025 |
| Police Pension Fund | \$2,096,479 | \$1,959,903 | \$1,921,246 | \$1,946,031 | \$1,971,134 |
| Fire Pension Fund | \$1,931,404 | \$1,733,600 | \$1,726,278 | \$1,745,268 | \$1,764,465 |

These contributions are included in the Village's three-year financial plan for the General Fund.

Three-Year Financial Plans

As previously mentioned, the Village Board establishes the long-term strategic plans for the Village. Based on their long-term vision and future revenue and expenditure assumptions, the long-term financial plan is prepared for the General, Capital Improvement and Water and Sewer Funds. The Village has approved comprehensive Long-Term Financial Policies that address financial planning, revenues, expenditures, fund balance and reserves, capital improvements and accounting and financial reporting. The policies are listed in the Introduction Section of this document and are considered when preparing the plan.

The plan includes prior year actual results, current year budget and estimated amounts, and the budget and projected amounts for the following three years.

Revenue Assumptions

Financial trends and currently known information are used in preparing the revenue projections. Actual results may vary based on revenue performance, future economic development or future changes in fees or rates. An analysis of significant revenue trends and projections is included in the Budget Summary section of this document. The following revenue assumptions are used:

General Fund

Property Taxes: As a non-home rule community the Village is subject to the State of Illinois' Property Tax Extension Limitation Law. This law limits the increase in the Village property tax levy to the lesser of 5% or

Long-Term Financial Planning

the increase in the December to December change in the Consumer Price Index (CPI). The change in the CPI from December 2021 to December 2022 was 6.5%. This increase is above what the law allows. A 3% increase was used to calculate the FY 2025 property tax revenue projections. The FY 2026 projection assumes a 2.0% increase.

Garbage Collection Charges: The Village contracts with Lake Shore Recycling for garbage collection services. The expected increases for garbage service are based on the approved contract. The Budget assumes a 3.0% increase for FY 2024, 2025 and 2026 respectively.

Other Revenues:

| Revenue Source | % Change |
|---------------------------|----------|
| State Income Taxes | 3.00% |
| Real Estate Transfer Fees | 3.00% |
| PPRT/Use Tax | 2.00% |
| General/NHR Sales Taxes | 2.00% |
| Communications Tax | -2.00% |

| Revenue Source | % Change |
|------------------|----------|
| Restaurant Tax | 2.00% |
| Utility Taxes | 0.00% |
| Building Permits | 0.00% |
| Other Revenues | 0.00% |

Capital Improvement Fund

Revenues in the Capital Improvement Fund include parking lot fees, automated traffic enforcement system fines and a portion of ambulance fees. 25% of revenue from parking fees are allocated to this fund. Sufficient funds have been accumulated in this fund to pay for future commuter parking lot improvements. The FY 2024 Budget anticipates an increase in automated traffic enforcement system fines and an allocation of half of the ambulance fees collected. The Village has changed vendors for automated traffic enforcement system fines and the new contract includes a flat rate per system, per month as opposed to a per ticket fee. The new system became operational in the fall of 2022. Revenues are expected to remain flat in Fiscal Years 2025 and 2026.

Water and Sewer Fund

An updated Water and Sewer Rate study was completed in FY 2022. This study considered both operational and capital costs outlined in the five-year Capital Improvement Program. The study included the future debt service payments on the IEPA Loan that was used to finance the Phase I of the Northside Stormwater Management Project (NSMP) and the debt service payments on the 2022 Debt Certificates issued to finance the Advanced Metering Infrastructure (AMI) project that was completed in FY 2022. Sewer rates were increased \$0.75 per 100 cubic feet on 05/01/2014, \$0.90 on 05/01/2015 and \$0.44 on 05/01/2016 to cover the debt service and other expenses associated with the NSMP. The updated water and sewer rate analysis included higher capital allocations for some new programs approved by the board including the lead service program, the sewer lateral program and the storm water master plan. The study also considered the annual maintenance programs including sewer relining, water main replacements and sewer point repairs annually, and the debt associated with the NSMP and the AMI project .

The Village purchases water from the City of Chicago. Water rate increases are passed on to customers when an increase is approved by the City. The City of Chicago code currently authorizes an annual increase on

Long-Term Financial Planning

June 1 of 5% or the increase in the CPI, whichever is lower. The City increased rates by 1.10% effective June 1, 2021, by 5.00% effective June 1, 2022 and has announced a 5.00% increase effective June 1, 2023 based on the current CPI. This past year, the CPI was 6.5%, which allowed Chicago to increase rates to the authorized maximum percentage allowed. To offset this increase, the FY 2024 budget anticipates a \$0.16 water rate increase on June 1, 2023. The FY 2024 budget includes a 3.67% overall increase in water and sewer rates. Last fiscal year was the first increase in rates in five years to account for inflation, new initiatives and annual operating and capital needs. The strategic plan was to draw down on reserves instead of raising rates. The FY 2024 budget projection estimates that reserves will again be above the minimum required fund balance of 25% per the Village policy at the end of FY 2024. The reserve balance continues to be well above the 25% minimum required fund balance in future projections. This is intentional to build up reserves to be able to fund the significantly larger capital projects related to the storm water master plan that have not yet been included in the Village’s capital plan. This includes an increase to cover the Chicago rate increase of 5% and additional increases to account for operating and capital expenditures being budgeted in FY 2024 and future years.

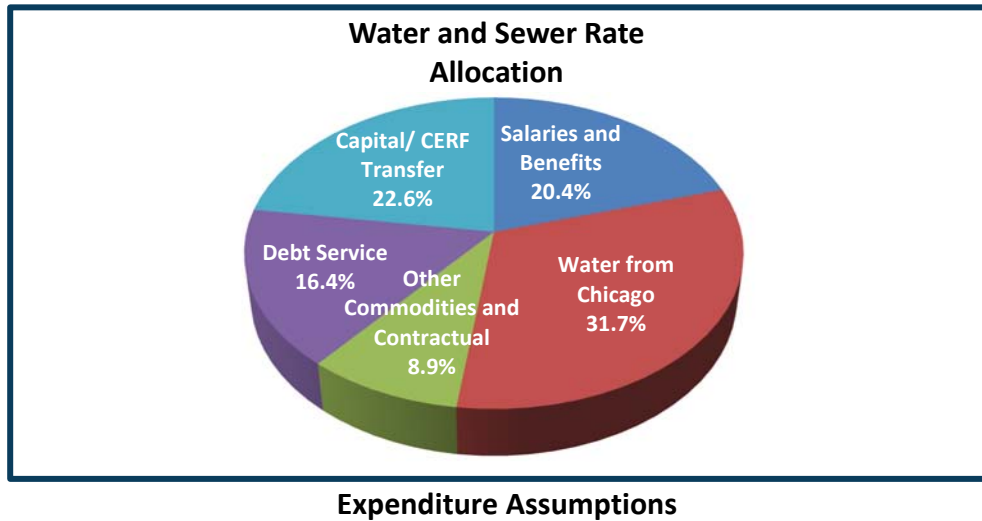
Projections assume a 3.67% combined water and sewer rate increase on June 1, 2024, and a 2.47% increase on June 1, 2025, respectively. These projections include increases to account for future projects and to cover an estimated annual increase in the cost of water by the City of Chicago. These projected rate increases consider the many new programs being offered, debt obligations and increases in operational and capital allocations. Included in FY 2024 is the continuation of the Stormwater Master Plan that will provide valuable information regarding critical future infrastructure improvements, the sewer lateral program and the lead service program. These projected rate assumptions for Fiscal Years 2025 and 2026 will be reviewed annually to make sure the fund is meeting fund balance policies and the goals and objectives are being met.

Water and sewer revenues are also affected by water consumption. Water consumption was lower through FY 2016 due to weather conditions, conservation measures and perhaps also newer appliances and fixtures that use less water. Consumption stayed relatively flat in FY 2023. Weather conditions also played a role. The revenue projections assume average water consumption using a 5-year average, which went down slightly compared to the FY 2022 usage.

Actual and Planned Water and Sewer Rates

| | 06/01/2022 | 06/01/2023 | 06/01/2023 | 06/01/2024 | 06/01/2024 | 06/01/2025 |
|---------------------|------------|--------------------|------------|--------------------|------------|------------|
| Reason for Increase | Current | Chicago Water Rate | Operating | Chicago Water Rate | Operating | Combined |
| Water Rate | \$7.32 | \$7.48 | \$7.61 | \$7.78 | \$7.90 | \$8.07 |
| % Increase | | 2.19% | 1.74% | 2.32% | 1.54% | 2.15% |
| Sewer Rate | \$4.57 | \$4.57 | \$4.69 | \$4.69 | \$4.81 | \$4.93 |
| % Increase | | 0.00% | 2.73% | 0.00% | 2.73% | 2.49% |
| Total Rate | \$11.89 | \$12.05 | \$12.30 | \$12.47 | \$12.71 | \$13.00 |
| Total % Increase | | 1.43% | 2.24% | 1.52% | 2.15% | 2.47% |

Long-Term Financial Planning



Salaries

Village employees in the Police, Fire, and Public Works Departments are covered by four labor contracts:

| Employee Group | Organization |
|-------------------------------|---|
| Police Officers and Sergeants | Fraternal Order of Police |
| Firefighters | International Association of Firefighters |
| Public Works Employees | International Union of Operating Engineers, Local 150 |
| Fire Lieutenants | Memo of Understanding with Firefighters |

All other employees are not covered by a contract. The Local 150 labor union contract expired April 30, 2022. This contract is still being negotiated. The Fraternal Order of Police contract expires April 30, 2023. Both Fire union labor contracts go through April 30, 2024. Future salary increases for all employees range from 2.00% to 3.00% depending on the labor contract.

Other

| Account | % Change | Account | % Change |
|-----------------------------------|----------|--------------------------|----------|
| Employee Benefits | | Contractual | |
| FICA - % of Payroll | 6.20% | IRMA Liability Insurance | 4.00% |
| Medicare - % of Payroll | 1.45% | Other Contractual | 2.00% |
| IMRF - % of Payroll | 7.06% | Commodities | 2.00% |
| Health Insurance | 4.00% | Transfer to CERF | 2.00% |
| Health Insurance Retirees | 4.00% | | |
| Police/Fire Pension Contributions | Per Plan | | |
| Other Benefits | 2.00% | | |

Capital Improvements

The projected amounts for capital improvements are taken from the Capital Improvement Program. The complete Capital Improvement Program is included in this document.

Long-Term Financial Planning

Projected Results

General Fund

The General Fund projections show a deficit in Fiscal Years 2024, 2025 and 2026. The Village will continue to monitor and adjust revenues and expenditures to ensure that a balanced budget is presented each year. The Fiscal Year 2024 deficit is due to \$731,361 in one-time expenditures intended to be funded via reserves, including the initiatives put into place from the Village wide traffic study, body worn cameras and software implementation. The General Fund balance exceeds the required 25% through FY 2024.

Capital Improvement Fund

It is estimated that the Capital Improvement Fund will have a fund balance of \$1,541,744 at the end of Fiscal Year 2026. Of this amount, \$366,890 will be reserved for municipal parking lot improvements. The remainder of the fund balance may be used for other capital improvements.

Water and Sewer Fund

The Water and Sewer Fund projections results show an increase in cash reserves in FY 2024 from projected FY 2023 expected balances. FY 2024 includes many ongoing initiatives including the sewer lateral program, lead service program and initiatives related to the storm water master plan that are included in the five-year Capital Improvement Plan. The Village will continue to seek alternative funding sources, such as grant opportunities, to avoid issuing future debt. The Water and Sewer Rate Study and staff review determined projected water and sewer rate increases to provide adequate cash reserves to cover future operating and expected capital expenses. The previous rate study recommended the Village maintain an operating reserve of 25% of operating expenses in addition to the capital reserve. The Village will maintain the recommended operating reserve balances in FY 2024 and continue to remain at the recommended reserve in FY 2025 and FY 2026. We see growth in the capital reserve balances while still maintaining operating reserves above our benchmarks.

Village of River Forest
General Fund Three Year Projections
Fiscal Years 2024-2026

| | FY 2022 Actual | FY 2023 Budget | FY 2023 Estimated | FY 2024 Budget | FY 2025 Projected | FY 2026 Projected |
|---|---------------------------|---------------------------|------------------------------|---------------------------|------------------------------|------------------------------|
| REVENUES | | | | | | |
| Property Taxes | 7,307,185 | 6,931,715 | 6,968,872 | 7,007,350 | 7,217,571 | 7,361,922 |
| Personal Prop Replcmt Tax | 316,074 | 272,241 | 590,132 | 649,145 | 662,128 | 675,370 |
| Restaurant Tax | 165,325 | 172,794 | 167,183 | 168,855 | 172,232 | 175,677 |
| General Sales Taxes | 2,295,850 | 2,112,388 | 2,400,330 | 2,376,327 | 2,423,854 | 2,472,331 |
| Use Tax | 445,293 | 439,388 | 468,680 | 480,397 | 490,005 | 499,805 |
| Non-Home Rule Sales Tax | 1,064,666 | 880,440 | 1,086,615 | 1,059,449 | 1,080,638 | 1,102,251 |
| State Income Taxes | 1,641,590 | 1,550,159 | 1,895,460 | 1,820,822 | 1,875,447 | 1,931,710 |
| Real Estate Transfer Taxes | 168,572 | 133,952 | 132,853 | 143,644 | 146,517 | 149,447 |
| Communication Taxes | 185,672 | 170,796 | 183,976 | 176,617 | 173,085 | 169,623 |
| Utility Taxes | 762,055 | 622,519 | 715,883 | 641,358 | 641,358 | 641,358 |
| Local Gasoline Tax | 111,546 | 101,988 | 100,358 | 98,820 | 60,000 | 60,000 |
| Cannabis Excise Taxes | 18,234 | 21,091 | 18,554 | 20,973 | 21,392 | 21,392 |
| Sub-Total | 14,482,062 | 13,409,471 | 14,728,896 | 14,643,757 | 14,964,227 | 15,260,886 |
| Other Intergovernmental Revenues | 405,823 | 43,189 | 35,284 | 37,578 | 37,578 | 37,578 |
| Building Permits | 818,620 | 525,000 | 589,375 | 525,000 | 525,000 | 525,000 |
| Other License/ Permits | 709,799 | 718,778 | 742,542 | 745,490 | 745,490 | 745,490 |
| Garbage Collection Charges | 1,168,380 | 1,176,068 | 1,160,382 | 1,195,194 | 1,231,050 | 1,267,981 |
| Other Charges for Services | 943,237 | 802,871 | 2,087,879 | 1,320,027 | 1,321,652 | 1,323,312 |
| Fines/Forfeits | 227,140 | 260,381 | 228,928 | 217,317 | 217,607 | 217,903 |
| Interest | (38,013) | 76,725 | 171,870 | 149,877 | 152,875 | 155,932 |
| Miscellaneous | 270,731 | 976,623 | 987,046 | 265,415 | 278,673 | 281,997 |
| IRMA Surplus | 424,194 | 200,000 | 140,419 | 200,000 | 200,000 | 200,000 |
| Sub-Total | 4,929,911 | 4,779,635 | 6,143,725 | 4,655,898 | 4,709,925 | 4,755,193 |
| Total Revenues | 19,411,973 | 18,189,106 | 20,872,621 | 19,299,655 | 19,674,153 | 20,016,079 |
| EXPENDITURES | | | | | | |
| Administration | 1,875,604 | 1,848,735 | 1,771,105 | 1,866,243 | 1,914,625 | 1,961,161 |
| E-911 | 194,807 | 242,694 | 251,814 | 283,785 | 289,461 | 295,250 |
| Boards & Commissions | 95,166 | 212,260 | 124,384 | 116,760 | 217,601 | 221,953 |
| Building and Development | 547,220 | 565,203 | 525,863 | 596,623 | 609,607 | 622,251 |
| Legal | 294,554 | 233,000 | 173,000 | 253,000 | 258,060 | 263,221 |
| Police Department | 6,394,080 | 6,834,140 | 6,740,244 | 7,347,982 | 7,515,704 | 7,669,479 |
| Fire Department | 5,220,366 | 5,036,486 | 5,217,040 | 5,590,489 | 5,715,578 | 5,844,661 |
| Public Works | 1,458,131 | 1,505,019 | 1,457,380 | 1,875,999 | 1,606,074 | 1,641,159 |
| Sanitation | 1,231,220 | 1,248,568 | 1,219,577 | 1,256,091 | 1,293,170 | 1,331,349 |
| Expenditures before CERF Transfer | 17,311,148 | 17,726,105 | 17,480,407 | 19,186,972 | 19,419,880 | 19,850,484 |
| Transfers-Out to CERF/CIF/TIF | - | 801,778 | 1,116,210 | 783,438 | 559,496 | 570,655 |
| Total Expenditures | 17,311,148 | 18,527,883 | 18,596,617 | 19,970,410 | 19,979,376 | 20,421,139 |
| Results of Operations | 2,100,825 | (338,777) | 2,276,004 | (670,755) | (305,224) | (405,060) |
| Est Available Fund Balances | | | | | | |
| Beginning of year | 5,062,078 | 7,162,903 | 7,162,903 | 9,438,907 | 8,768,152 | 8,462,928 |
| End of year | 7,162,903 | 6,824,126 | 9,438,907 | 8,768,152 | 8,462,928 | 8,057,868 |
| Percentage of Subsequent Year's Budgeted Expenditures | 38.66% | 34.17% | 47.26% | 43.89% | 41.44% | 39.46% |
| Target Fund Balance | | | | | | |
| (25% of subsequent year budgeted exp.) | 4,631,971 | 4,992,603 | 4,992,603 | 4,994,844 | 5,105,286 | 5,207,390 |
| Excess (Deficiency) | 2,530,932 | 1,831,524 | 4,446,305 | 3,773,308 | 3,357,644 | 2,850,478 |

**Village of River Forest
Capital Improvement Fund
Three Year Projections 2024-2026**

| Account Number | Description | FY 2022 Actual | FY 2023 Budget | FY 2023 Projected | FY 2024 Budget | % Change | FY 2024 Projected | FY 2025 Projected |
|---|-----------------------------------|-------------------|--------------------|----------------------|-------------------|-------------|----------------------|----------------------|
| 14 | Capital Improvement Fund | | | | | | | |
| 14-00-00-43-3200 | Metra Daily Parking Fees | 3,460 | 3,500 | 6,000 | 6,000 | 0.00% | 6,000 | 6,000 |
| 14-00-00-43-3220 | Parking Lot Permit Fees | 32,152 | 31,749 | 34,746 | 35,512 | 0.00% | 35,512 | 35,512 |
| 14-00-00-43-3550 | Ambulance Fees | - | - | - | 1,000,000 | 0.00% | 1,000,000 | 1,000,000 |
| | Charges for Services | 35,612 | 35,249 | 40,746 | 1,041,512 | | 1,041,512 | 1,041,512 |
| 14-00-00-44-4240 | Automated Traffic Enf Fines | 24,446 | 850,000 | 150,210 | 260,000 | 0.00% | 300,000 | 300,000 |
| | Fines & Forfeits | 24,446 | 850,000 | 150,210 | 260,000 | | 300,000 | 300,000 |
| 14-00-00-45-5100 | Interest | 1,553 | 18 | 50,765 | 49,935 | 0.00% | 2,000 | 2,000 |
| 14-00-00-45-5200 | Net Change in Fair Value | (1,280) | - | - | - | | - | - |
| | Interest | 273 | 18 | 50,765 | 49,935 | | 2,000 | 2,000 |
| 14-00-00-46-6527 | Grants | - | - | 90,000 | - | | - | - |
| | Grants & Contributions | - | - | 90,000 | - | | - | - |
| 14-00-00-48-7090 | Bond Proceeds | 4,060,394 | - | - | - | | - | - |
| 14-00-00-47-7018 | Transfer from Inf Imp BF | - | 256,590 | - | - | | - | - |
| | Other Financing Sources | 4,060,394 | 256,590 | - | - | | - | - |
| | Revenue | 4,120,725 | 1,141,857 | 331,721 | 1,351,447 | | 1,343,512 | 1,343,512 |
| 14-00-00-53-0370 | Professional Services | - | - | 62,750 | 93,000 | 0.00% | 93,000 | 93,000 |
| 14-00-00-53-0380 | Consulting Services | 58,981 | 25,000 | 31,078 | 50,000 | 0.00% | 50,000 | 50,000 |
| 14-00-00-53-0440 | Property Taxes | - | - | - | - | 0.00% | - | - |
| 14-00-00-53-4290 | License Fees | 12,000 | 12,000 | 12,000 | 12,000 | 0.00% | 12,000 | 12,000 |
| 14-00-00-53-5700 | GEMT Expenses | - | - | - | 180,000 | 0.00% | 180,000 | 180,000 |
| | Contractual Services | 70,981 | 37,000 | 105,828 | 335,000 | | 335,000 | 335,000 |
| 14-00-00-55-0500 | Building Improvements | 44,272 | 78,000 | 1,500 | 412,200 | 0.00% | 50,000 | - |
| 14-00-00-55-1205 | Streetscape Improvements | 8,876 | 46,000 | - | 185,075 | 0.00% | 94,786 | 24,400 |
| 14-00-00-55-1210 | Parking Lot Improvements | - | 150,000 | 1,217 | 150,000 | 0.00% | 65,000 | 30,000 |
| 14-00-00-55-1250 | Alley Improvements | 956,848 | 2,522,582 | 2,522,582 | 60,000 | 0.00% | 60,000 | 60,000 |
| 14-00-00-55-8610 | Furniture & Equipment | - | - | 35,193 | - | 0.00% | - | - |
| 14-00-00-55-8620 | Information Tech Equipment | 42,284 | 491,864 | 100,000 | 298,000 | 0.00% | 115,000 | 115,000 |
| | Capital Outlay | 1,052,280 | 3,288,446 | 2,660,492 | 1,105,275 | | 384,786 | 229,400 |
| 14-00-00-57-5005 | Transfer To Debt Service | - | - | - | 293,852 | 0.00% | 293,111 | 292,260 |
| | Other Financing Sources | - | - | - | 293,852 | | 293,111 | 292,260 |
| | Expense | 1,123,261 | 3,325,446 | 2,766,320 | 1,734,127 | | 1,012,897 | 856,660 |
| 14 | Capital Improvement Fund | 2,997,464 | (2,183,589) | (2,434,599) | (382,680) | | 330,615 | 486,852 |
| Beginning Fund Balance | | 544,092 | 3,541,556 | 3,541,556 | 1,106,957 | | 724,277 | 1,054,892 |
| Ending Fund Balance | | 3,541,556 | 1,357,967 | 1,106,957 | 724,277 | | 1,054,892 | 1,541,744 |
| Committed for Parking Lot Improvements | | 447,825 | 333,074 | 487,354 | 378,866 | | 355,378 | 366,890 |
| Committed for Other Capital Improvements | | 3,093,731 | 1,024,893 | 619,603 | 345,411 | | 699,514 | 1,174,854 |

Village of River Forest
Water and Sewer Fund
Three Year Projections 2024-2026

| Account Number | Description | 2022 Actual | 2023 Budget | 2023 Projected | 2024 Budget | % Chg | 2025 Projected | % Chg | 2026 Projected |
|------------------|-------------------------------|------------------|------------------|-------------------|------------------|----------|-------------------|----------|-------------------|
| 02 | Water & Sewer Fund | | | | | | | | |
| 02-00-00-42-2360 | Permit Fees | 34,943 | 23,000 | 28,000 | 25,000 | 0.00% | 25,000 | 0.00% | 25,000 |
| | Licenses & Permits | 34,943 | 23,000 | 28,000 | 25,000 | | 25,000 | | 25,000 |
| 02-00-00-43-3100 | Water Sales | 3,274,378 | 3,520,686 | 3,366,855 | 3,506,028 | Rate | 3,639,887 | Rate | 3,770,819 |
| 02-00-00-43-3150 | Sewer Sales | 2,089,132 | 2,229,926 | 2,058,117 | 2,128,622 | | 2,178,573 | | 2,201,140 |
| 02-00-00-43-3160 | Penalties on Water | 26,230 | 28,969 | 24,523 | 25,259 | | 32,002 | | 32,846 |
| 02-00-00-43-3515 | NSF Fees | 175 | 200 | 600 | 200 | | 200 | | 200 |
| | Charges for Services | 5,389,915 | 5,779,781 | 5,450,095 | 5,660,109 | | 5,850,662 | | 6,005,005 |
| 02-00-00-45-5100 | Interest | 4,410 | 1,253 | 37,176 | 24,006 | | 43,971 | | 40,444 |
| 02-00-00-45-5200 | Net Change in Fair Value | (11,400) | - | - | - | | - | | - |
| | Interest | (6,990) | 1,253 | 37,176 | 24,006 | | 43,971 | | 40,444 |
| 02-00-00-46-6410 | Miscellaneous | 3,394 | 5,000 | 1,000 | 5,000 | | 5,000 | | 5,000 |
| 02-00-00-46-6417 | IRMA Reimbursements | 13,016 | 2,000 | 2,000 | 2,000 | | 2,000 | | 2,000 |
| 02-00-00-46-6580 | Sale of Meters | 13,256 | 10,000 | 11,000 | 10,000 | 0.00% | 10,000 | 0.00% | 10,000 |
| | Miscellaneous | 97,804 | 17,000 | 14,000 | 17,000 | | 17,000 | | 17,000 |
| | Revenues | 5,515,673 | 5,821,034 | 5,529,271 | 5,726,115 | | 5,936,633 | | 6,087,449 |
| 02-60-06-51-0200 | Salaries Regular | 812,091 | 874,052 | 813,533 | 904,308 | 2.00% | 922,394 | 2.00% | 940,842 |
| 02-60-06-51-1500 | Specialist Pay | 2,100 | - | 1,400 | 1,400 | 0.00% | 1,400 | 0.00% | 1,400 |
| 02-60-06-51-1700 | Overtime | 9,348 | 12,000 | 6,738 | 12,000 | 2.00% | 12,240 | 2.00% | 12,485 |
| 02-60-06-51-1950 | Insurance Refusal Reimb | 125 | 389 | 169 | 300 | 0.00% | 300 | 0.00% | 300 |
| 02-60-06-51-3000 | Part-Time Salaries | 2,299 | 9,000 | 672 | 10,800 | 2.00% | 11,016 | 2.00% | 11,236 |
| | Personal Services | 825,963 | 895,441 | 822,512 | 928,808 | | 947,350 | | 966,263 |
| 02-60-06-52-0320 | FICA | 50,131 | 54,239 | 48,012 | 56,425 | 6.20% | 58,736 | 6.20% | 59,908 |
| 02-60-06-52-0325 | Medicare | 11,816 | 13,048 | 11,735 | 13,513 | 1.45% | 13,737 | 1.45% | 14,011 |
| 02-60-06-52-0330 | IMRF | - | 78,552 | 70,551 | 65,794 | 8.81% | 82,465 | 8.81% | 84,111 |
| 02-60-00-52-0375 | Fringe Benefits | 4,585 | 6,180 | 4,340 | 6,036 | 2.00% | 6,157 | 2.00% | 6,280 |
| 02-60-00-52-0381 | IMRF Pension Expense | (55,248) | - | - | - | 0.00% | - | 0.00% | - |
| 02-60-06-52-0400 | Health Insurance | 181,244 | 183,597 | 183,663 | 179,735 | 4.00% | 186,924 | 4.00% | 194,401 |
| 02-60-06-52-0420 | Health Insurance - Retirees | 3,064 | 3,269 | 3,305 | 1,635 | 4.00% | 1,700 | 4.00% | 1,768 |
| 02-60-06-52-0421 | OPEB-Other Post Emp Benefits | 9,193 | - | - | - | 0.00% | - | 0.00% | - |
| 02-60-06-52-0425 | Life Insurance | 375 | 478 | 736 | 471 | 2.00% | 480 | 2.00% | 490 |
| 02-60-06-52-0430 | VEBA Contributions | 14,417 | 16,202 | 15,295 | 17,231 | 2.00% | 17,576 | 2.00% | 17,927 |
| | Benefits | 219,577 | 355,565 | 337,637 | 340,840 | | 369,309 | | 380,430 |
| 02-60-06-53-0100 | Electricity | 36,679 | 38,004 | 33,248 | 38,004 | 2.00% | 38,764 | 2.00% | 39,539 |
| 02-60-06-53-0200 | Communications | 5,512 | 8,160 | 4,643 | 8,160 | 2.00% | 8,323 | 2.00% | 8,490 |
| 02-60-06-53-0300 | Auditing | 9,933 | 9,900 | 9,800 | 10,095 | 2.00% | 10,297 | 2.00% | 10,503 |
| 02-60-06-53-0380 | Consulting Services | 113,282 | 249,209 | 124,158 | 113,000 | 2.00% | 60,000 | 2.00% | 61,200 |
| 02-60-06-53-0410 | IT Support | 88,731 | 111,773 | 106,653 | 113,366 | 2.00% | 115,633 | 2.00% | 117,946 |
| 02-60-06-53-1300 | Inspections | - | 1,200 | 1,340 | 1,100 | 2.00% | 1,122 | 2.00% | 1,144 |
| 02-60-06-53-1310 | JULIE Participation | 1,104 | 2,345 | 982 | 2,345 | 2.00% | 2,392 | 2.00% | 2,440 |
| 02-60-06-53-2100 | Bank Fees | 38,273 | 42,500 | 45,762 | 49,727 | 2.00% | 50,722 | 2.00% | 51,736 |
| 02-60-06-53-2200 | Liability Insurance | 35,797 | 41,978 | 45,445 | 54,747 | 4.00% | 56,937 | 4.00% | 59,214 |
| 02-60-06-53-2250 | IRMA Deductible | 26,400 | 9,500 | 9,500 | 9,500 | 2.00% | 9,690 | 2.00% | 9,884 |
| 02-60-06-53-3050 | Water System Maintenance | 94,650 | 123,500 | 63,360 | 123,500 | 2.00% | 125,970 | 2.00% | 128,489 |
| 02-60-06-53-3055 | Hydrant Maintenance | 4,487 | 10,000 | 9,587 | 10,000 | 0.00% | 10,000 | 0.00% | 10,000 |
| 02-60-06-53-3200 | Maintenance of Vehicles | 6,114 | 8,000 | 12,068 | 12,000 | 2.00% | 12,240 | 2.00% | 12,485 |
| 02-60-06-53-3300 | Maint of Office Equipment | 1,108 | 1,000 | 854 | 1,000 | 2.00% | 1,020 | 2.00% | 1,040 |
| 02-60-06-53-3600 | Maint of Buildings | 38,126 | 14,750 | 7,855 | 14,750 | 2.00% | 15,045 | 2.00% | 15,346 |
| 02-60-06-53-3620 | Maintenance of Streets | - | 15,000 | - | 15,000 | 2.00% | 15,300 | 2.00% | 15,606 |
| 02-60-06-53-3640 | Sewer/Catch Basin Repair | 7,583 | 50,000 | 11,151 | 50,000 | 0.00% | 50,000 | 0.00% | 50,000 |
| 02-60-06-53-4100 | Training | 305 | 1,150 | - | 1,150 | 2.00% | 1,173 | 2.00% | 1,196 |
| 02-60-06-53-4250 | Travel & Meeting | 1,170 | 3,740 | 3,067 | 3,340 | 2.00% | 3,407 | 2.00% | 3,475 |
| 02-60-06-53-4300 | Dues & Subscriptions | 1,126 | 1,490 | 1,577 | 1,500 | 2.00% | 1,530 | 2.00% | 1,561 |
| 02-60-06-53-4350 | Printing | 2,081 | 3,205 | 2,077 | 2,305 | 2.00% | 2,351 | 2.00% | 2,398 |
| 02-60-06-53-4400 | Medical & Screening | - | 700 | - | 700 | 2.00% | 714 | 2.00% | 728 |
| 02-60-06-53-4480 | Water Testing | 2,783 | 3,590 | 1,664 | 6,690 | 2.00% | 6,824 | 2.00% | 6,960 |
| 02-60-06-53-5300 | Advertising/Legal Notice | - | 500 | - | - | 2.00% | - | 2.00% | - |
| 02-60-06-53-5350 | Dumping Fees | 18,504 | 20,000 | 20,928 | 20,000 | 2.00% | 20,400 | 2.00% | 20,808 |
| 02-60-06-53-5400 | Damage Claims | 13,637 | 4,000 | - | 4,000 | 2.00% | 4,080 | 2.00% | 4,162 |
| | Contractual Services | 547,385 | 775,194 | 515,719 | 665,979 | | 623,934 | | 636,351 |
| 02-60-06-54-0100 | Office Supplies | 565 | 500 | - | 500 | 2.00% | 510 | 2.00% | 520 |
| 02-60-06-54-0200 | Gas & Oil | 22,818 | 17,509 | 19,817 | 19,421 | 2.00% | 19,809 | 2.00% | 20,206 |
| 02-60-06-54-0310 | Uniforms | 903 | 1,525 | 1,525 | 1,525 | 2.00% | 1,556 | 2.00% | 1,587 |

Village of River Forest
Water and Sewer Fund
Three Year Projections 2024-2026

| Account Number | Description | 2022 Actual | 2023 Budget | 2023 Projected | 2024 Budget | % Chg | 2025 Projected | % Chg | 2026 Projected |
|---|---------------------------------|------------------|------------------|-------------------|------------------|----------|-------------------|----------|-------------------|
| 02-60-06-54-0500 | Vehicle Parts | 9,442 | 10,000 | 7,153 | 10,000 | 2.00% | 10,200 | 2.00% | 10,404 |
| 02-60-06-54-0600 | Operating Supplies | 49,594 | 222,994 | 33,495 | 26,200 | 2.00% | 55,000 | 2.00% | 56,100 |
| 02-60-06-54-1300 | Postage | 7,867 | 7,978 | 8,193 | 8,439 | 2.00% | 8,608 | 2.00% | 8,780 |
| 02-60-06-54-2200 | Water from Chicago | 1,672,427 | 1,894,725 | 1,714,068 | 1,799,772 | 5.00% | 1,889,761 | 5.00% | 1,984,249 |
| | Materials & Supplies | 1,763,616 | 2,155,231 | 1,784,251 | 1,865,857 | | 1,985,443 | | 2,081,845 |
| 02-60-06-53-0395 | Bond Issuance Costs | 20,643 | | | | | | | |
| 02-60-06-56-0070 | Series 22 Principal | - | - | - | 51,852 | | 56,176 | | 57,581 |
| 02-60-06-56-0071 | Series 22 Interest | - | - | - | 50,996 | | 33,630 | | 32,225 |
| 02-60-06-56-0104 | IEPA Loan Principal | - | 677,949 | 677,949 | 693,016 | | 693,015 | | 708,415 |
| 02-60-06-56-0105 | IEPA Loan Interest | 247,975 | 239,196 | 239,196 | 224,130 | | 224,130 | | 208,730 |
| | Debt Service | 268,618 | 917,145 | 917,145 | 1,019,994 | | 1,006,951 | | 1,006,951 |
| *2019 Final Year | | | | | | | | | |
| 02-60-06-57-5013 | Transfer to CERF | - | 111,467 | 111,467 | 116,411 | 2.00% | 118,739 | 2.00% | 121,114 |
| 02-60-06-55-0010 | Depreciation | 390,638 | 380,756 | 380,756 | 390,760 | | 390,760 | | 390,760 |
| 02-60-06-55-0050 | Loss on Disposal of Assets | - | - | - | - | | - | | - |
| | Depreciation/Gain/Loss | 390,638 | 380,756 | 380,756 | 390,760 | | 390,760 | | 390,760 |
| Total Operating Expenses including Depreciation | | 4,015,797 | 5,590,799 | 4,869,487 | 5,328,649 | | 5,442,487 | | 5,583,714 |
| 02-60-06-53-3631 | Lead Service Line Program | 100,350 | 50,000 | 161,250 | 50,000 | | 50,000 | | 50,000 |
| 02-60-06-53-3630 | Overhead Sewer Program | 146,274 | 59,000 | 59,003 | 59,000 | | 59,000 | | 59,000 |
| 02-60-06-55-0500 | Building Improvements | - | - | - | - | | - | | - |
| 02-60-06-55-1150 | Sewer System Improvements | 203,999 | 225,000 | 156,076 | 475,000 | | 475,000 | | 475,000 |
| 02-60-06-55-1300 | Water Distribution System | 1,303,639 | 333,000 | 49,241 | 240,000 | | 450,000 | | 525,000 |
| 02-60-06-55-1400 | Meter Replacement Program | - | - | - | 10,000 | | 16,000 | | 28,000 |
| 02-60-06-55-9100 | Street Improvements | 70,000 | 70,000 | 20,000 | 70,000 | | 70,000 | | 70,000 |
| | Capital Outlay | 1,824,262 | 737,000 | 445,570 | 904,000 | | 1,120,000 | | 1,207,000 |
| Total | Water & Sewer Fund | 5,840,059 | 6,327,799 | 5,315,057 | 6,232,649 | | 6,562,487 | | 6,790,714 |
| Total Rev over Total Exp excluding Depreciation (Impact on Cash and Investments) | | 66,252 | (126,009) | 594,970 | (115,774) | | (235,094) | | (312,505) |
| Operating Rev over Operating Exp incl Depreciation (Impact on Net Position) | | 1,499,876 | 230,235 | 659,784 | 397,466 | | 494,146 | | 503,735 |
| Cash and Investments | | 2,452,188 | 2,326,179 | 3,047,158 | 2,931,384 | | 2,696,290 | | 2,383,785 |
| % of subsequent year's operating expenses | | 50.36% | 43.65% | 57.18% | 53.86% | | 48.29% | | 41.65% |
| Ending Operating Reserve | | 1,397,700 | 1,332,162 | 1,332,162 | 1,360,622 | | 1,395,929 | | 1,430,827 |
| Ending Capital Reserve | | 1,054,488 | 994,016 | 1,714,995 | 1,570,763 | | 1,300,362 | | 952,958 |

Estimated Changes in Fund Balance

| | GENERAL 1. | MOTOR FUEL TAX 4. | DEBT SERVICE 4. | CAPITAL EQUIPMENT REPLACMNT 2. | CAPITAL IMPRVMTS 2. |
|---|---------------|-------------------------|-----------------------|---|---------------------------|
| Budgeted Revenues | \$ 19,299,655 | \$ 515,616 | \$ 563,312 | \$ 970,551 | \$ 1,351,447 |
| Budgeted Expenditures | | | | | |
| Excluding Depreciation | 19,970,410 | 1,294,633 | 571,565 | 1,082,279 | 1,734,127 |
| Excess of Rev over Exp | | | | | |
| Excluding Depreciation | (670,755) | (779,017) | (8,253) | (111,728) | (382,680) |
| Estimated Fund Balance/Net Position-Unassgnd/Unrstrctd April 30, 2023 | 9,438,907 | 1,092,464 | 252,293 | 4,458,026 | 1,106,957 |
| Estimated Fund Balance/Net Position-Unassgnd/Unrstrctd April 30, 2024 | \$ 8,768,152 | \$ 313,447 | \$ 244,040 | \$ 4,346,298 | \$ 724,277 |

1. The General Fund unassigned fund balance, plus the amount restricted for working cash, should be maintained at a minimum of 25% of the General Fund total budgeted annual expenditures in the most recently approved annual budget. This General Fund reserve is expected to exceed this requirement as of April 30, 2024 and be at 43.89% of the subsequent years' budgeted expenditures.

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

Increases or Decreases exceeding 10%:

The fund balance in the General Fund, a major fund, is not expected to change by more than 10% in Fiscal Year 2024. The Capital Equipment Replacement (CERF) reserves will increase due to transfer from the General fund being increased in FY 2023 to catch up for previous suspended transfers. The Water & Sewer transfer is included to cover future planned equipment replacement purchases. The Capital Improvement Fund (CIF) decreased due to a decrease in actual revenues received in FY 2023 and will increase in FY 2024 due to the portion of ambulance fees being added in FY 2024 revenues.

Estimated Changes in Fund Balance

| | TIF-MADISON STREET 3. | TIF-NORTH AVENUE 3. | INFRSTRCT IMP BOND 2. | WATER AND SEWER 5. | POLICE PENSION 4. | FIRE PENSION 4. |
|---|-----------------------------|---------------------------|-----------------------------|--------------------------|-------------------------|--------------------|
| Budgeted Revenues | \$ 643,213 | \$ 238,703 | \$ 5,000 | \$ 5,726,115 | \$ 4,467,324 | \$ 3,515,779 |
| Budgeted Expenditures Excluding Depreciation | 372,005 | 290,015 | 300,000 | 5,841,889 | 2,879,462 | 2,285,065 |
| Excess of Rev over Exp Excluding Depreciation | 271,208 | (51,312) | (295,000) | (115,774) | 1,587,862 | 1,230,714 |
| Estimated Fund Balance/Net Position-Unassgnd/Unrstrctd April 30, 2023 | 1,303,533 | 638,091 | 325,224 | 3,047,158 | 26,887,364 | 17,582,863 |
| Estimated Fund Balance/Net Position-Unassgnd/Unrstrctd April 30, 2024 | \$ 1,574,741 | \$ 586,779 | \$ 30,224 | \$ 2,931,384 | \$ 28,475,226 | \$ 18,813,577 |

3. The Madison Street and North Avenue TIF Funds have positive fund balances. These will decrease when future projects are budgeted. There is an advance from the General fund that will be transferred back to the General Fund as more incremental property tax revenues becomes available.

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

5. The Waterworks and Sewerage Fund shall maintain an operating reserve equivalent to three months of operating expenses (25%). This reserve is intended to provide resources for unanticipated expenditures, to cover revenue shortfalls and to compensate for fluctuations in cash flows. A capital reserve shall be maintained in addition to the operating reserve. The total reserve at April 30, 2023 is expected to be at 57.18%. Operating reserves are 25% and capital reserves are at 32.18%. Construction on the North Side Stormwater Management Project began during FY 2015 and was completed during FY 2016. The costs of the project were funded with reserves, a bank loan and proceeds from an IEPA loan. In FY2022 the cost of the Automated Metered Infrastructure project was funded by bond proceeds. The FY 2024 budget includes a Water & Sewer rate increase needed to cover current and future capital costs. The available cash and investment balance is used in this schedule for the Water and Sewer Fund.

Personnel History

| DEPARTMENT | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2023 vs 24 |
|--|-----------|------------|--------------|--------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|
| Administration | | | | | | | | | | | |
| Village Administrator | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Assistant Village Administrator | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 1 | 1 | 0 |
| Assistant to the Village Administrator | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 0 | -1 |
| Management Analyst/Deputy Clerk | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Administrative Clerk | 0 | 0 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0 |
| Executive Secretary | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| HR Manager | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| Finance | | | | | | | | | | | |
| Finance Director | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Assistant Finance Director | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Cashier/Receptionist | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Customer Service Assistant | 0.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| HR Generalist | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | -1 |
| Accounting Clerk – Customer Service/AP | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Accounting Clerk - Customer Service | 0 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0 |
| Building & Zoning | | | | | | | | | | | |
| Assistant Village Administrator | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0 | 0 | 0 |
| Permit Clerk | 1 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 0 | 0 | 0 |
| Building/Zoning Inspector | 0.5 | 0.5 | 0.75 | 0.75 | 0.75 | 0.75 | 1 | 1 | 0 | 0 | 0 |
| Building Official | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| Total General Government | 9 | 9.5 | 10.25 | 11.25 | 11.25 | 11.25 | 11.5 | 11.5 | 9 | 8 | -1 |
| Police | | | | | | | | | | | |
| Police Chief | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Deputy Chief(s) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Commander | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Sergeants | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 0 |
| Police Officers | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 0 |
| Total Sworn Police | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 0 |
| Community Service Officer | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1.5 | 1.5 | 0 |
| Police Records Clerk | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0 |
| Police Records Supervisor | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Part-Time Traffic Analyst | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0 | -0.5 |
| Total Non-Sworn Police | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3.5 | 3 | -0.5 |
| Total Police | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31.5 | 31 | -0.5 |
| Fire | | | | | | | | | | | |
| Fire Chief | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Deputy Fire Chief | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| Lieutenants | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 0 |
| Firefighters | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 0 |
| Fire Marshal | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 |
| Administrative Assistant | 0 | 0 | 0 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0 |
| Total Fire | 22 | 22 | 22 | 22.5 | 21.5 | 21.5 | 21.5 | 21.5 | 21.5 | 21.5 | 0 |

| DEPARTMENT | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2023 vs 24 |
|---|-----------|-------------|--------------|--------------|--------------|--------------|-------------|-------------|-----------|-------------|-------------|
| Public Works & Development Services | | | | | | | | | | | |
| Director of Public Works & Development Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 |
| Public Works Director | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| Village Engineer | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| Staff Engineer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 |
| Management Analyst | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 |
| Building Official | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 |
| Building & Zoning Inspector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 |
| Permit Clerk | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1.5 | 1.5 | 0 |
| Custodian | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| Building Maintenance Technician | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 |
| Superintendent | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Crew Leader | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Maintenance Workers | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 0 |
| Water Operators | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 |
| Billing Clerk | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Customer Service Assistant | 0 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0 |
| Total PW & Development Services | 14 | 14.5 | 14.5 | 14.5 | 14.5 | 14.5 | 14.5 | 14.5 | 19 | 19 | 0 |
| TOTAL VILLAGE | 76 | 77 | 77.75 | 79.25 | 78.25 | 78.25 | 78.5 | 78.5 | 81 | 79.5 | -1.5 |

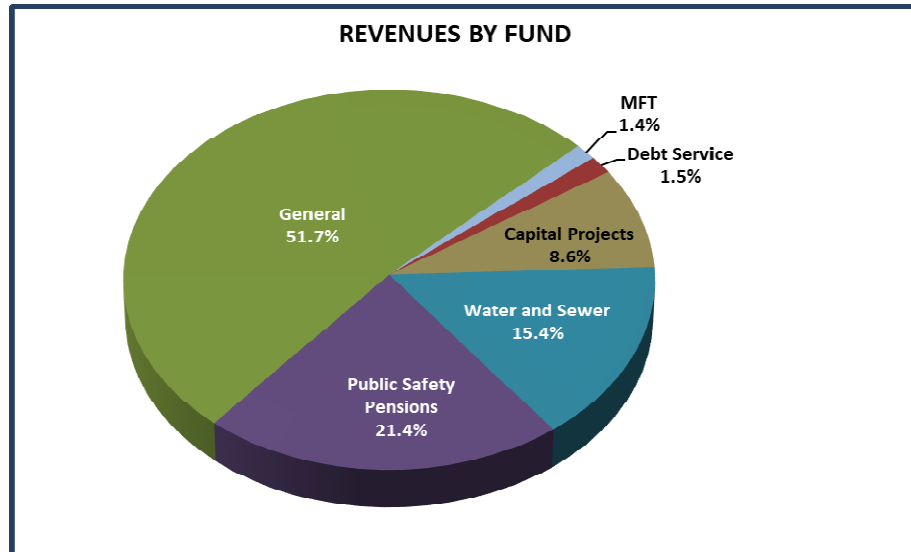
The FY 2024 personnel information reflects the reorganization and promotion of the Human Resources Generalist from the Finance Department to Human Resources Manager in the Administration Department and the elimination of the Assistant to the Village Administrator and the elimination of a part time Community Service Officer in the Police Department. The full-time Fire Marshal position will be eliminated during FY24. A Deputy Fire Chief position is being added in FY24

Budget Summary

This section provides a detailed analysis of revenues and expenses for all funds including summaries by Fund, by source/category and account.

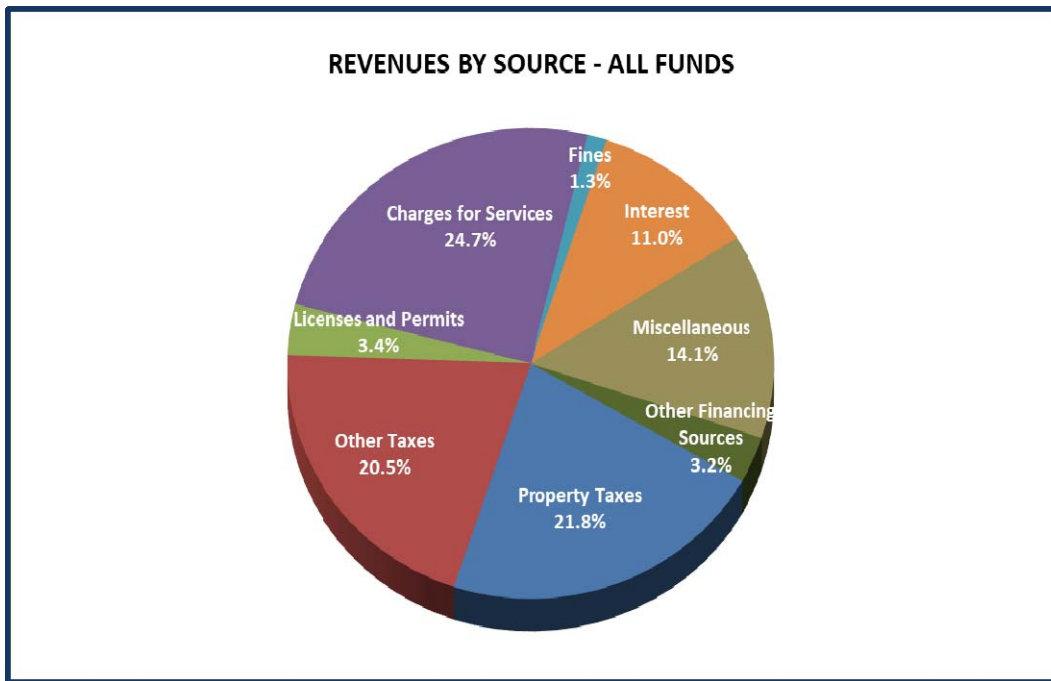
Revenues by Fund- All Funds

| FUND | FY 2021 ACTUAL | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2023 PROJECTED | FY 2024 BUDGET |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| REVENUES AND OTHER FINANCING SOURCES | | | | | |
| General (01) | \$ 16,784,539 | \$ 19,411,973 | \$ 18,189,106 | \$ 20,872,621 | \$ 19,299,655 |
| Special Revenue Fund | | | | | |
| Motor Fuel Tax (03) | 772,953 | 687,846 | 599,883 | 491,138 | 515,616 |
| Debt Service Fund | | | | | |
| Debt Service Fund (05) | 279,344 | 270,478 | 263,830 | 287,391 | 563,312 |
| Capital Projects Funds | | | | | |
| Cap Equip Replacement (13) | 56,685 | (91,765) | 963,850 | 1,289,643 | 970,551 |
| Capital Improvements Fund (14) | 284,486 | 4,120,725 | 1,141,857 | 331,721 | 1,351,447 |
| Economic Dev (16) | 28 | - | - | - | - |
| TIF-Madison Street (31) | 371,242 | 841,201 | 672,264 | 964,042 | 643,213 |
| TIF-North Avenue (32) | 66 | 532,797 | 362,018 | 154,407 | 238,703 |
| Infrastructure Imp Bond Fund (35) | 950 | 550,513 | 93 | 9,940 | 5,000 |
| | 713,456 | 5,953,471 | 3,140,082 | 2,749,753 | 3,208,914 |
| Enterprise Fund | | | | | |
| Water and Sewer (02) | 5,415,560 | 5,515,673 | 5,821,034 | 5,529,271 | 5,726,115 |
| Trust and Agency Funds | | | | | |
| Police Pension (09) | 8,185,980 | 1,069,978 | 4,853,619 | 3,302,641 | 4,467,324 |
| Fire Pension (10) | 5,701,506 | 1,078,370 | 3,427,269 | 2,263,878 | 3,515,779 |
| | 13,887,485 | 2,148,348 | 8,280,888 | 5,566,519 | 7,983,103 |
| Total Village Revenue | \$ 37,853,338 | \$ 33,987,789 | \$ 36,294,823 | \$ 35,496,693 | \$ 37,296,715 |



Revenues by Source- All Funds

| | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Projected | 2024 Budget | \$CHNG FY23/24 | % CHNG FY23/24 |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|-------------------|
| REVENUES BY SOURCE-ALL FUNDS | | | | | | | |
| Property Taxes | \$ 7,089,740 | \$ 8,949,695 | \$ 8,228,719 | \$ 7,982,323 | \$ 8,121,224 | (107,495) | -1.31% |
| Other Taxes | 5,788,675 | 7,174,877 | 6,477,756 | 7,760,024 | 7,636,407 | 1,158,651 | 17.89% |
| Licenses and Permits | 1,186,320 | 1,563,362 | 1,266,778 | 1,359,917 | 1,295,490 | 28,712 | 2.27% |
| Charges for Services | 7,192,251 | 7,537,144 | 7,793,969 | 8,739,102 | 9,216,842 | 1,422,873 | 18.26% |
| Fines | 419,105 | 251,586 | 1,110,381 | 379,138 | 477,317 | (633,064) | -57.01% |
| Interest | 10,651,809 | (2,557,548) | 4,165,334 | 1,832,886 | 4,097,074 | (68,260) | -1.64% |
| Miscellaneous | 5,525,438 | 6,458,279 | 6,082,051 | 6,215,626 | 5,258,660 | (823,391) | -13.54% |
| Other Financing Sources | - | 4,610,394 | 1,169,835 | 1,227,677 | 1,193,701 | 23,866 | 2.04% |
| Total Village Revenues | \$ 37,853,338 | \$ 33,987,789 | \$ 36,294,823 | \$ 35,496,693 | \$ 37,296,715 | \$ 1,001,892 | 2.76% |



Village of River Forest
Budget Summary by Account-All Funds
Fiscal Year 2024 Budget

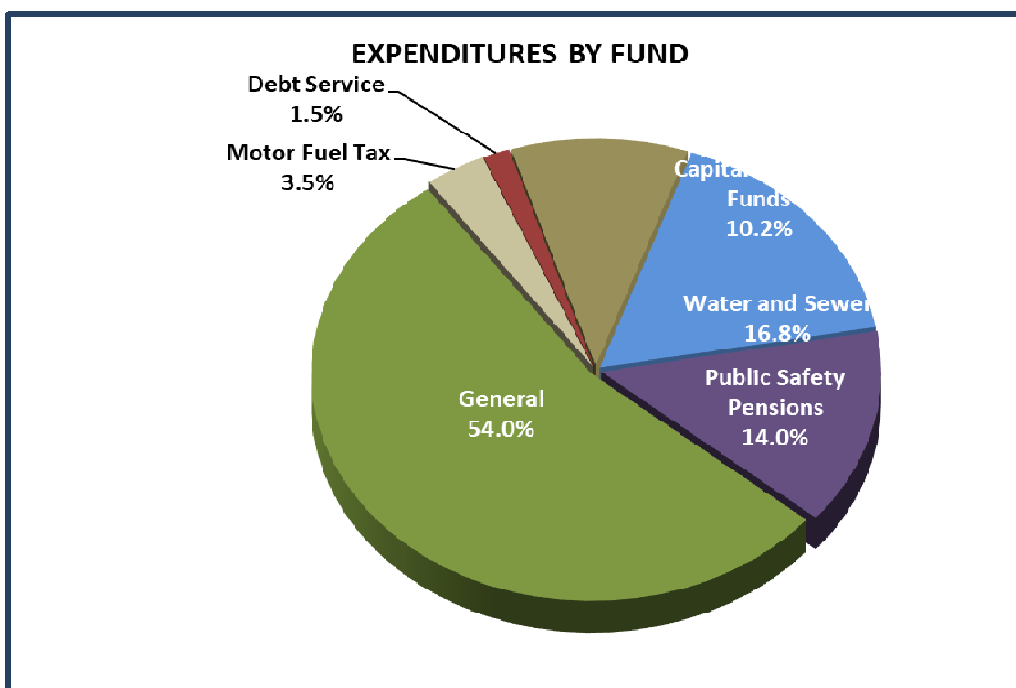
| Revenues by Account - All Funds | | 2021 | 2022 | 2023 | 2023 | 2024 | Increase | % Inc |
|---------------------------------|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| | | Actual | Actual | Budget | Projected | Budget | (Decrease) | (Dec) |
| 411000 | Property Taxes-Prior | \$ 3,608,745 | \$ 4,607,761 | \$ 4,014,633 | \$ 3,823,018 | \$ 3,845,372 | \$ (169,261) | -4.22% |
| 411021 | Property Taxes-Current | 3,480,995 | 4,341,934 | 4,214,086 | 4,159,305 | 4,275,852 | 61,766 | 1.47% |
| | Property Taxes | 7,089,740 | 8,949,695 | 8,228,719 | 7,982,323 | 8,121,224 | (107,495) | -1.31% |
| 411150 | Personal Property Replacement Ta | 192,475 | 316,074 | 272,241 | 590,132 | 649,145 | 376,904 | 138.44% |
| 411190 | Restaurant Tax | 140,214 | 165,325 | 172,794 | 167,183 | 168,855 | (3,939) | -2.28% |
| 411200 | State Sales Tax | 1,866,890 | 2,295,850 | 2,112,388 | 2,400,330 | 2,376,327 | 263,939 | 12.49% |
| 411205 | State Use Tax | 498,945 | 445,293 | 439,388 | 468,680 | 480,397 | 41,009 | 9.33% |
| 411210 | Non-Home Rule Sales Tax | 728,784 | 1,064,666 | 880,440 | 1,086,615 | 1,059,449 | 179,009 | 20.33% |
| 411250 | Income Tax | 1,280,728 | 1,641,590 | 1,550,159 | 1,895,460 | 1,820,822 | 270,663 | 17.46% |
| 411450 | Transfer Tax | 168,473 | 168,572 | 133,952 | 132,853 | 143,644 | 9,692 | 7.24% |
| 411460 | Communication Tax | 206,494 | 185,672 | 170,796 | 183,976 | 176,617 | 5,821 | 3.41% |
| 411475 | Utility Tax Electric | 437,531 | 466,792 | 443,382 | 446,594 | 426,112 | (17,270) | -3.90% |
| 411480 | Utility Tax Gas | 182,649 | 295,263 | 179,137 | 269,289 | 215,246 | 36,109 | 20.16% |
| 411490 | Local Gasoline Tax | 75,606 | 111,546 | 101,988 | 100,358 | 98,820 | (3,168) | -3.11% |
| 411600 | Cannabis Excise Tax | 9,885 | 18,234 | 21,091 | 18,554 | 20,973 | (118) | -0.56% |
| | Other Taxes | 5,788,675 | 7,174,877 | 6,477,756 | 7,760,024 | 7,636,407 | 1,158,651 | 17.89% |
| 422115 | Pet Licenses | 760 | 2,320 | 2,000 | 2,000 | 2,000 | - | 0.00% |
| 422120 | Vehicle Licenses | 262,690 | 260,962 | 290,000 | 279,229 | 290,000 | - | 0.00% |
| 422345 | Contractor's License Fees | 102,350 | 117,888 | 95,000 | 122,267 | 105,000 | 10,000 | 10.53% |
| 422350 | Business Licenses | 22,542 | 20,043 | 21,000 | 21,200 | 22,000 | 1,000 | 4.76% |
| 422355 | Tent Licenses | 90 | 120 | 300 | 30 | 300 | - | 0.00% |
| 422360 | Building Permits | 468,870 | 853,563 | 548,000 | 617,375 | 550,000 | 2,000 | 0.36% |
| 422361 | Plumbing Permits | 42,722 | 32,555 | 35,000 | 32,592 | 35,000 | - | 0.00% |
| 422362 | Electrical Permits | 51,502 | 37,982 | 45,000 | 37,728 | 45,000 | - | 0.00% |
| 422364 | Reinspection Fees | 5,025 | 9,750 | 5,000 | 13,000 | 13,000 | 8,000 | 160.00% |
| 422365 | Bonfire Permits | 60 | - | 60 | 30 | 60 | - | 0.00% |
| 422366 | Beekeeping Permit | 25 | - | 150 | - | 150 | - | 0.00% |
| 422368 | Solicitors Permits | 575 | 550 | 1,200 | - | 1,200 | - | 0.00% |
| 422369 | Zoning Variation Fee | 4,500 | 750 | 3,000 | 3,000 | 3,000 | - | 0.00% |
| 422370 | Film Crew License | 5,000 | 4,150 | 4,538 | 6,750 | 5,300 | 762 | 16.79% |
| 422520 | Liquor Licenses | 21,000 | 23,800 | 23,500 | 24,500 | 24,500 | 1,000 | 4.26% |
| 422570 | Cable Television Franchise | 198,611 | 198,929 | 193,030 | 200,216 | 198,980 | 5,950 | 3.08% |
| | Licenses and Permits | 1,186,320 | 1,563,362 | 1,266,778 | 1,359,917 | 1,295,490 | 28,712 | 2.27% |
| 433065 | Police Reports | 1,675 | 2,231 | 2,200 | 2,200 | 2,200 | - | 0.00% |
| 433070 | Fire Reports | 300 | 300 | 400 | 500 | 400 | - | 0.00% |
| 433100 | Water Sales | 3,257,413 | 3,274,378 | 3,520,686 | 3,366,855 | 3,506,028 | (14,658) | -0.42% |
| 433150 | Sewer Charges | 2,096,578 | 2,089,132 | 2,229,926 | 2,058,117 | 2,128,622 | (101,304) | -4.54% |
| 433160 | Water Penalties | 22,536 | 26,230 | 28,969 | 24,523 | 25,259 | (3,710) | -12.81% |
| 433180 | Garbage Collection | 1,142,557 | 1,168,381 | 1,176,068 | 1,160,382 | 1,195,194 | 19,126 | 1.63% |
| 433185 | Penalties on Garbage Fees | 6,740 | 7,419 | 8,408 | 7,703 | 7,934 | (474) | -5.64% |
| 433200 | Metra Parking | 5,940 | 13,840 | 14,000 | 24,000 | 24,000 | 10,000 | 71.43% |
| 433220 | Parking Lot Fees | 95,894 | 128,608 | 126,997 | 139,301 | 142,046 | 15,049 | 11.85% |
| 433225 | Administrative Towing Fees | 84,005 | 104,000 | 95,000 | 116,660 | 97,000 | 2,000 | 2.11% |
| 433230 | Animal Release Fees | 5 | 5 | - | 50 | 50 | 50 | 100.00% |
| 433515 | NSF Fees | 25 | 175 | 400 | 600 | 400 | - | 0.00% |
| 433530 | 50/50 Sidewalk Program | 93 | 8,042 | 10,000 | 300 | 10,000 | - | 0.00% |
| 433536 | Elevator Inspection Fees | 4,550 | 4,450 | 4,450 | 4,450 | 4,450 | - | 0.00% |
| 433537 | Elevator Reinspection Fees | 1,400 | 450 | 400 | 400 | 400 | - | 0.00% |
| 433540 | ROW Encroachment Fees | 700 | 1,000 | - | 1,600 | 1,000 | 1,000 | 100.00% |
| 433550 | Ambulance Fees | 406,454 | 657,590 | 510,000 | 1,762,000 | 2,000,000 | 1,490,000 | 292.16% |
| 433554 | CPR Fees | 1,200 | 2,120 | 2,000 | 2,000 | 2,000 | - | 0.00% |
| 433557 | Car Fire & Extrication Fee | - | - | 500 | - | 500 | - | 0.00% |
| 433560 | State Highway Maintenance | 64,185 | 48,793 | 63,565 | 67,461 | 69,359 | 5,794 | 9.12% |
| | Charges for Services | 7,192,251 | 7,537,144 | 7,793,969 | 8,739,102 | 9,216,842 | 1,422,873 | 18.26% |
| 444230 | Police Tickets | 114,328 | 126,695 | 157,924 | 124,888 | 142,750 | (15,174) | -9.61% |
| 444240 | Automated Traffic Enf Fines | 234,960 | 24,446 | 892,282 | 164,508 | 274,512 | (617,770) | -69.23% |
| 444300 | Dues & Subscriptions | 13,040 | 620 | 2,957 | 1,960 | 2,365 | (592) | -20.02% |
| 444430 | Court Fines | 29,637 | 76,113 | 41,325 | 35,959 | 44,175 | 2,850 | 6.90% |
| 444435 | DUI Fines | 2,278 | 3,242 | 3,976 | 883 | 2,357 | (1,619) | -40.72% |
| 444436 | Drug Forfeiture Revenue | 5,397 | - | 400 | - | 400 | - | 0.00% |
| 444439 | Article 36 Forfeited Funds | - | - | 1,517 | 300 | 758 | (759) | -50.03% |
| 444440 | Building Construction Citation | 19,467 | 20,470 | 10,000 | 50,640 | 10,000 | - | 0.00% |
| | Fines & Forfeits | 419,105 | 251,586 | 1,110,381 | 379,138 | 477,317 | (633,064) | -57.01% |

Village of River Forest
Budget Summary by Account-All Funds
Fiscal Year 2024 Budget

| Revenues by Account - All Funds | | 2021 | 2022 | 2023 | 2023 | 2024 | Increase | % Inc |
|---------------------------------|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------------|
| | | Actual | Actual | Budget | Projected | Budget | (Decrease) | (Dec) |
| 455100 | Interest Earned | 938,994 | 790,313 | 919,241 | 1,232,886 | 1,307,137 | 387,896 | 42.20% |
| 455200 | Net Change in Fair Value | 9,712,815 | (3,347,861) | 3,246,093 | 600,000 | 2,789,937 | (456,156) | -14.05% |
| | Interest | 10,651,809 | (2,557,548) | 4,165,334 | 1,832,886 | 4,097,074 | (68,260) | -1.64% |
| 411100 | Employer Contribution | 2,893,351 | 4,027,883 | 3,693,503 | 3,574,598 | 3,647,524 | (45,979) | -1.24% |
| 466410 | Miscellaneous | 8,777 | 11,686 | 15,000 | 15,685 | 15,000 | - | 0.00% |
| 466411 | Miscellaneous Public Safety | 6,170 | 17,009 | 2,750 | 2,703 | 3,000 | 250 | 9.09% |
| 466412 | Reimb-Crossing Guards | 52,603 | 85,793 | 81,420 | 98,900 | 100,878 | 19,458 | 23.90% |
| 466415 | Reimb of Expenses | - | - | 2,500 | 5,041 | 2,500 | - | 0.00% |
| 466417 | IRMA Reimbursements | 137,561 | 82,281 | 52,000 | 37,568 | 52,000 | - | 0.00% |
| 466510 | T Mobile Lease | 36,000 | 36,000 | 36,000 | 36,000 | 36,000 | - | 0.00% |
| 466511 | WSCDC Rental Income | 52,752 | 54,484 | 57,766 | 58,203 | 62,037 | 4,271 | 7.39% |
| 466521 | Law Enforcement Training Reimb | - | 14,212 | 17,055 | 25,744 | 11,600 | (5,455) | -31.98% |
| 466524 | ISEARCH Grant | 9,029 | 9,125 | 9,125 | 6,000 | 6,000 | (3,125) | -34.25% |
| 466525 | Bullet Proof Vest Reimb | 3,356 | 4,841 | 4,400 | 2,510 | 6,400 | 2,000 | 45.45% |
| 466528 | IDOT Safety Grant | 4,026 | - | 9,609 | 1,030 | 10,578 | 969 | 10.08% |
| 466532 | Grants | 310,396 | 377,645 | 735,187 | 1,175,946 | - | (735,187) | -100.00% |
| 466580 | Sales of Meters | 11,843 | 13,256 | 10,000 | 11,000 | 10,000 | - | 0.00% |
| 466620 | State Fire Marshal Training | - | - | 3,000 | - | 3,000 | - | 0.00% |
| 467381 | Employee Contribution | 464,157 | 540,936 | 527,727 | 529,659 | 568,288 | 40,561 | 7.69% |
| 467388 | Sustainability Comm Donations | 5,022 | - | - | - | - | - | 0.00% |
| 477100 | State Allotment | 232,868 | 257,373 | 278,865 | 267,968 | 273,826 | (5,039) | -1.81% |
| 477200 | State Renewal Allotment | 167,135 | 187,996 | 197,431 | 201,652 | 224,029 | 26,598 | 13.47% |
| 477250 | State Rebuild Bond Fund Disb | 368,139 | 245,426 | 122,713 | - | - | (122,713) | -100.00% |
| 468001 | IRMA Excess Surplus | 738,191 | 492,333 | 200,000 | 140,419 | 200,000 | - | 0.00% |
| 488000 | Sale of Property | 24,063 | - | 26,000 | 25,000 | 26,000 | - | 0.00% |
| | Miscellaneous | 5,525,438 | 6,458,279 | 6,082,051 | 6,215,626 | 5,258,660 | (823,391) | -13.54% |
| 477001 | Transfer From General | - | - | 801,778 | 1,116,210 | 783,438 | (18,340) | -2.29% |
| 477002 | Transfer From Water and Sewer | - | - | 111,467 | 111,467 | 116,411 | 4,944 | 4.44% |
| 477003 | Transfer From Infrast Imp BF | - | - | 256,590 | - | 293,852 | 37,262 | 14.52% |
| 487090 | Bond Proceeds | - | 4,431,481 | - | - | - | - | 0.00% |
| 487091 | Bond Premium | - | 178,913 | - | - | - | - | 0.00% |
| | Total Other Financing Sources | - | 4,610,394 | 1,169,835 | 1,227,677 | 1,193,701 | 23,866 | 2.04% |
| | Total Revenues | \$ 37,853,338 | \$ 33,987,789 | \$ 36,294,823 | \$ 35,496,693 | \$ 37,296,715 | \$ 1,001,892 | 2.76% |

Expenditures by Fund- All Funds

| FUND | FY 2021 ACTUAL | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2023 PROJECTED | FY 2024 BUDGET |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| EXPENDITURES AND OTHER FINANCING USES | | | | | |
| General (01) | \$ 15,649,054 | \$ 17,311,148 | \$ 18,527,883 | \$ 18,596,617 | \$ 19,970,410 |
| Special Revenue Fund | | | | | |
| Motor Fuel Tax (03) | 657,237 | 501,999 | 544,826 | 285,122 | 1,294,633 |
| Debt Service Fund | | | | | |
| Debt Service Fund (05) | 267,313 | 265,650 | 278,934 | 278,483 | 571,565 |
| Capital Project Funds | | | | | |
| Capital Equip Replacement (13) | 89,240 | 234,308 | 726,864 | 298,537 | 1,082,279 |
| Capital Improvements Fund (14) | 697,496 | 1,123,261 | 3,325,446 | 2,766,320 | 1,734,127 |
| Economic Development (16) | 50,366 | - | - | - | - |
| TIF-Madison Street (31) | 85,187 | 113,901 | 724,284 | 513,440 | 372,005 |
| TIF-North Avenue (32) | 1,252 | 1,358 | 360,000 | 30,000 | 290,015 |
| Infrastructure Imp Bond (35) | 268,941 | 235,878 | 256,590 | 252,073 | 300,000 |
| | 1,192,481 | 1,708,706 | 5,393,184 | 3,860,370 | 3,778,426 |
| Enterprise Fund | | | | | |
| Water and Sewer (02) | 4,438,064 | 5,840,059 | 6,327,799 | 5,315,057 | 6,232,649 |
| Trust and Agency Funds | | | | | |
| Police Pension (09) | 3,129,138 | 3,135,175 | 2,937,403 | 2,730,689 | 2,879,462 |
| Fire Pension (10) | 2,049,536 | 2,274,317 | 2,290,904 | 2,236,294 | 2,285,065 |
| | 5,178,674 | 5,409,492 | 5,228,307 | 4,966,983 | 5,164,527 |
| Total Village Expenditures | \$ 27,382,822 | \$ 31,037,054 | \$ 36,300,933 | \$ 33,302,632 | \$ 37,012,210 |

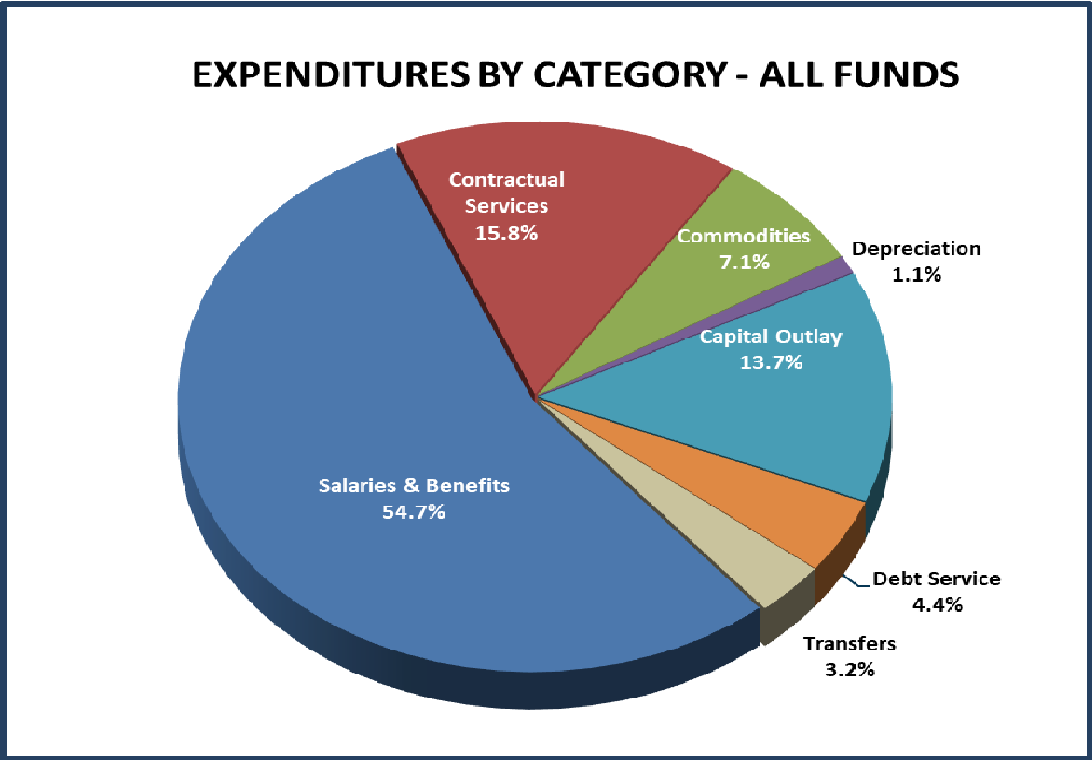


Expenditures by Category- All Funds

| | FY 2021 ACTUAL | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2023 PROJECTED | FY 2024 BUDGET | \$CHNG FY23/24 | % CHNG FY23/24 |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|-------------------|
|--|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|-------------------|

EXPENDITURES BY CATEGORY-ALL FUNDS

| | | | | | | | |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------|--------------|
| Personal Services | \$ 7,988,548 | \$ 8,054,802 | \$ 8,893,681 | \$ 8,524,782 | \$ 9,479,093 | \$ 585,412 | 6.58% |
| Employee Benefits | 9,690,869 | 11,033,891 | 10,897,915 | 10,447,322 | 10,769,970 | (127,945) | -1.17% |
| Salaries & Benefits | 17,679,417 | 19,088,693 | 19,791,596 | 18,972,104 | 20,249,063 | 457,467 | 2.31% |
| Contractual Services | 4,539,461 | 5,262,681 | 5,178,542 | 5,209,168 | 5,840,566 | 662,024 | 12.78% |
| Commodities | 2,388,849 | 2,220,866 | 2,611,881 | 2,352,119 | 2,618,738 | 6,857 | 0.26% |
| Depreciation | 379,608 | 390,638 | 380,756 | 380,756 | 390,760 | 10,004 | 2.63% |
| Capital Outlay | 1,811,710 | 3,509,605 | 5,916,210 | 3,908,990 | 5,071,733 | (844,477) | -14.27% |
| Debt Service | 583,777 | 564,571 | 1,252,113 | 1,251,818 | 1,647,649 | 395,536 | 31.59% |
| Transfers | - | - | 1,169,835 | 1,227,677 | 1,193,701 | 23,866 | 2.04% |
| Total Expenditures | \$ 27,382,822 | \$ 31,037,054 | \$ 36,300,933 | \$ 33,302,632 | \$ 37,012,210 | \$ 711,277 | 1.96% |



Village of River Forest
Budget Summary by Account - All Funds
Fiscal Year 2024 Budget

| Expenditures by Account - All Funds | 2021 | 2022 | 2023 | 2023 | 2024 | Increase | % Inc | |
|-------------------------------------|--------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|------------------|---------------|
| | Actual | Actual | Budget | Projected | Budget | (Decrease) | (Dec) | |
| Personal Services | | | | | | | | |
| 510100 | Salaries Sworn | 4,512,353 | 4,611,139 | 5,113,254 | 4,984,380 | 5,602,235 | 488,981 | 9.56% |
| 510200 | Salaries Regular | 2,428,962 | 2,415,312 | 2,708,071 | 2,494,327 | 2,775,247 | 67,176 | 2.48% |
| 511500 | Specialist Pay | 185,532 | 184,021 | 197,081 | 186,705 | 194,127 | (2,954) | -1.50% |
| 511600 | Holiday Pay | 188,621 | 186,004 | 225,545 | 220,509 | 239,091 | 13,546 | 6.01% |
| 511700 | Overtime | 555,309 | 514,876 | 451,903 | 487,963 | 477,193 | 25,290 | 5.60% |
| 511727 | IDOT STEP Overtime | 4,026 | 1,195 | 9,609 | 2,556 | 10,578 | 969 | 10.08% |
| 511800 | Educational Incentives | 43,200 | 37,850 | 44,700 | 39,600 | 57,650 | 12,950 | 28.97% |
| 511950 | Insurance Refusal Reimb | 4,950 | 5,750 | 8,889 | 7,219 | 7,200 | (1,689) | -19.00% |
| 513000 | Part-Time Salaries | 65,594 | 98,655 | 134,629 | 101,523 | 115,772 | (18,857) | -14.01% |
| | Total Personal Services | 7,988,548 | 8,054,802 | 8,893,681 | 8,524,782 | 9,479,093 | 585,412 | 6.58% |
| Employee Benefits | | | | | | | | |
| 520320 | FICA | 155,092 | 158,728 | 175,799 | 157,721 | 189,043 | 13,244 | 7.53% |
| 520325 | Medicare | 111,379 | 112,675 | 126,912 | 116,895 | 135,373 | 8,461 | 6.67% |
| 520330 | IMRF | 190,209 | 174,511 | 249,803 | 220,664 | 208,354 | (41,449) | -16.59% |
| 520350 | Employee Assistance Program | 1,804 | 1,966 | 16,910 | 5,000 | 9,906 | (7,004) | -41.42% |
| 520375 | Fringe Benefits | 26,765 | 21,009 | 27,840 | 20,251 | 27,840 | - | 0.00% |
| 520381 | IMRF Pension Expense | (3,500) | (55,248) | - | - | - | - | 0.00% |
| 520400 | Health Insurance | 1,066,725 | 1,068,666 | 1,167,027 | 1,189,763 | 1,190,136 | 23,109 | 1.98% |
| 520420 | Health Insurance - Retirees | 107,449 | 126,190 | 139,032 | 137,745 | 132,295 | (6,737) | -4.85% |
| 520421 | OPEB - Other Post Employment B | 9,503 | 9,193 | - | - | - | - | 0.00% |
| 520425 | Life Insurance | 4,714 | 4,526 | 5,540 | 6,212 | 5,574 | 34 | 0.61% |
| 520430 | VEBA Contributions | 145,237 | 148,357 | 191,104 | 187,117 | 184,467 | (6,637) | -3.47% |
| 520500 | Wellness Program | 3,663 | 3,870 | 1,250 | 2,000 | 2,000 | 750 | 60.00% |
| 526100 | Public Safety Pensions | 4,978,479 | 4,829,178 | 5,053,195 | 4,829,356 | 4,987,458 | (65,737) | -1.30% |
| 526150 | Public Safety Pension Refunds | - | 402,387 | 50,000 | - | 50,000 | - | 0.00% |
| 530009 | Police Pension Contributions | 1,479,613 | 2,096,479 | 1,959,903 | 1,948,885 | 1,921,246 | (38,657) | -1.97% |
| 530010 | Fire Pension Contributions | 1,413,737 | 1,931,404 | 1,733,600 | 1,625,713 | 1,726,278 | (7,322) | -0.42% |
| | Total Employee Benefits | 9,690,869 | 11,033,891 | 10,897,915 | 10,447,322 | 10,769,970 | (127,945) | -1.17% |
| Contractual Services | | | | | | | | |
| 530100 | Electricity | 39,092 | 39,013 | 38,004 | 34,498 | 38,004 | - | 0.00% |
| 530200 | Communications | 57,902 | 67,020 | 66,705 | 73,386 | 75,355 | 8,650 | 12.97% |
| 530300 | Auditing Services | 35,910 | 39,510 | 41,020 | 36,312 | 39,872 | (1,148) | -2.80% |
| 530350 | Actuarial Services | 10,430 | 14,150 | 12,320 | 12,560 | 13,870 | 1,550 | 12.58% |
| 530360 | Payroll Services | 34,105 | 35,050 | 46,145 | 43,920 | 47,460 | 1,315 | 2.85% |
| 530370 | Professional Services | 17,108 | 16,691 | 13,680 | 75,678 | 103,650 | 89,970 | 657.68% |
| 530371 | Recorder's Office Fees | - | 264 | 1,000 | - | 1,000 | - | 0.00% |
| 530380 | Consulting Services | 282,901 | 419,583 | 680,209 | 486,219 | 543,000 | (137,209) | -20.17% |
| 530385 | Administrative Adjudication | 18,218 | 17,373 | 26,140 | 22,500 | 24,300 | (1,840) | -7.04% |
| 530395 | Bond Issuance Costs | - | 79,624 | - | - | - | - | 0.00% |
| 530400 | Secretarial Services | 9,425 | 9,887 | 10,000 | 10,000 | 10,000 | - | 0.00% |
| 530410 | IT Support | 298,063 | 299,895 | 316,358 | 312,986 | 325,315 | 8,957 | 2.83% |
| 530420 | Legal Services | 179,441 | 98,498 | 84,000 | 50,500 | 75,000 | (9,000) | -10.71% |
| 530425 | Village Attorney | 155,732 | 207,847 | 185,000 | 141,500 | 205,000 | 20,000 | 10.81% |
| 530426 | Village Prosecutor | 11,016 | 11,615 | 18,000 | 18,000 | 18,000 | - | 0.00% |
| 530429 | Vehicle Sticker Program | 17,644 | 17,214 | 18,850 | 18,693 | 19,755 | 905 | 4.80% |
| 530430 | Animal Control | 1,880 | 1,350 | 1,775 | 2,060 | 3,200 | 1,425 | 80.28% |
| 530440 | Property Taxes | 6,032 | 50 | - | - | - | - | 0.00% |
| 531100 | Health/Inspection Services | 15,450 | 16,776 | 15,915 | 26,500 | 20,000 | 4,085 | 25.67% |
| 531250 | Unemployment Claims | (2,142) | 16,806 | 5,000 | 2,500 | 5,000 | - | 0.00% |
| 531300 | Inspections | 81,238 | 76,481 | 66,200 | 94,168 | 91,100 | 24,900 | 37.61% |
| 531305 | Plan Review Services | 38,573 | 38,916 | 35,000 | 35,000 | 40,000 | 5,000 | 14.29% |
| 531310 | Julie Notifications | 2,178 | 2,208 | 3,595 | 1,964 | 3,345 | (250) | -6.95% |
| 532100 | Bank Fees | 53,980 | 62,232 | 63,499 | 69,430 | 72,454 | 8,955 | 14.10% |
| 532200 | Liability Insurance | 274,066 | 263,109 | 303,331 | 328,357 | 396,681 | 93,350 | 30.77% |
| 532250 | IRMA Liability Deductible | 28,928 | 252,969 | 19,500 | 109,500 | 19,500 | - | 0.00% |
| 533010 | Equipment Lease | - | - | - | - | 19,940 | 19,940 | 100.00% |
| 533050 | Water System Maintenance | 173,767 | 94,650 | 123,500 | 63,360 | 123,500 | - | 0.00% |
| 533055 | Hydrant Maintenance | - | 4,487 | 10,000 | 9,587 | 10,000 | - | 0.00% |
| 533100 | Maintenance of Equipment | 23,361 | 22,323 | 27,931 | 27,642 | 35,495 | 7,564 | 27.08% |
| 533200 | Maintenance of Vehicles | 145,440 | 115,143 | 137,060 | 212,226 | 162,980 | 25,920 | 18.91% |
| 533300 | Maint of Office Equipment | 12,052 | 9,884 | 11,540 | 10,354 | 11,550 | 10 | 0.09% |
| 533400 | Maintenance Traffic/St Lights | 96,027 | 74,160 | 74,500 | 68,029 | 74,500 | - | 0.00% |
| 533550 | Maintenance of Trees | 60,874 | 74,340 | 104,500 | 78,659 | 98,500 | (6,000) | -5.74% |
| 533600 | Maintenance of Buildings | 114,995 | 122,009 | 92,020 | 91,635 | 121,220 | 29,200 | 31.73% |
| 533610 | Maintenance of Sidewalks | 55,579 | 62,327 | 55,000 | 52,239 | 55,000 | - | 0.00% |
| 533620 | Maintenance of Streets | 183,932 | 106,736 | 214,000 | 204,975 | 217,500 | 3,500 | 1.64% |
| 533630 | Overhead Sewer Program | 119,548 | 100,350 | 59,000 | 59,003 | 59,000 | - | 0.00% |
| 533631 | Lead Service Line Program | - | 146,274 | 50,000 | 161,250 | 50,000 | - | 0.00% |
| 533640 | Sewer/Catch Basin Repair | 21,470 | 7,583 | 50,000 | 11,151 | 50,000 | - | 0.00% |
| 534100 | Training | 38,334 | 58,458 | 74,300 | 61,484 | 80,210 | 5,910 | 7.95% |
| 534150 | Tuition Reimbursement | 2,500 | - | - | - | - | - | 0.00% |

Village of River Forest
Budget Summary by Account - All Funds
Fiscal Year 2024 Budget

| Expenditures by Account - All Funds | | 2021 | 2022 | 2023 | 2023 | 2024 | Increase | % Inc |
|-------------------------------------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| | | Actual | Actual | Budget | Projected | Budget | (Decrease) | (Dec) |
| 534200 | Community Support Services | 89,263 | 154,211 | 152,665 | 180,900 | 203,071 | 50,406 | 33.02% |
| 534250 | Travel & Meeting | 804 | 15,188 | 44,225 | 27,187 | 50,575 | 6,350 | 14.36% |
| 534275 | WSCDC Contribution | 138,982 | 185,967 | 224,144 | 242,694 | 275,285 | 51,141 | 22.82% |
| 534277 | Citizens Corps Council | - | - | 5,000 | - | - | (5,000) | -100.00% |
| 534278 | Medical Reserve Corps | - | - | 500 | - | - | (500) | -100.00% |
| 534290 | License Fees | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | - | 0.00% |
| 534300 | Dues & Subscriptions | 54,869 | 59,232 | 57,683 | 53,043 | 88,958 | 31,275 | 54.22% |
| 534350 | Printing | 10,504 | 7,264 | 11,305 | 8,772 | 9,425 | (1,880) | -16.63% |
| 534400 | Medical & Screening | 18,883 | 45,708 | 36,815 | 25,850 | 36,765 | (50) | -0.14% |
| 534450 | Testing | 9,206 | 25,761 | 8,000 | 10,000 | 10,000 | 2,000 | 25.00% |
| 534480 | Water Testing | 4,040 | 2,783 | 3,590 | 1,664 | 6,690 | 3,100 | 86.35% |
| 535300 | Advertising/Legal Notice | 15,057 | 16,684 | 14,650 | 21,222 | 19,150 | 4,500 | 30.72% |
| 535350 | Dumping Fees | 58,304 | 29,248 | 33,000 | 31,485 | 35,000 | 2,000 | 6.06% |
| 535400 | Damage Claims | 103,976 | 88,544 | 39,000 | 33,427 | 34,000 | (5,000) | -12.82% |
| 535450 | Street Light Electricity | 30,183 | 35,243 | 29,000 | 28,611 | 29,000 | - | 0.00% |
| 535500 | Collection & Disposal | 1,153,008 | 1,173,006 | 1,176,068 | 1,160,382 | 1,195,194 | 19,126 | 1.63% |
| 535510 | Leaf Disposal | 63,781 | 58,214 | 72,000 | 59,195 | 60,397 | (11,603) | -16.12% |
| 535600 | Community & Employee Programs | 49,551 | 70,524 | 54,300 | 35,000 | 54,800 | 500 | 0.92% |
| 535700 | GEMT Expenses | 12,000 | 180,249 | 50,000 | 159,911 | 360,000 | 310,000 | 620.00% |
| | Total Contractual Services | 4,539,461 | 5,262,681 | 5,178,542 | 5,209,168 | 5,840,566 | 662,024 | 12.78% |
| | Commodities | | | | | | | |
| 540100 | Office Supplies | 27,109 | 34,172 | 31,061 | 25,901 | 30,845 | (216) | -0.70% |
| 540150 | Equipment | 152,532 | 39,794 | 3,750 | 53,039 | 192,750 | 189,000 | 5040.00% |
| 540200 | Gas & Oil | 76,620 | 110,307 | 88,512 | 147,064 | 144,123 | 55,611 | 62.83% |
| 540300 | Uniforms Sworn Personnel | 48,206 | 55,493 | 56,575 | 63,775 | 70,950 | 14,375 | 25.41% |
| 540310 | Uniforms Other Personnel | 7,440 | 9,294 | 9,325 | 10,050 | 9,550 | 225 | 2.41% |
| 540400 | Prisoner Care | 3,697 | 4,151 | 3,650 | 2,850 | 3,650 | - | 0.00% |
| 540500 | Vehicle Parts | 15,697 | 13,684 | 22,000 | 19,153 | 22,000 | - | 0.00% |
| 540600 | Operating Supplies/Equipment | 135,833 | 134,407 | 297,869 | 115,340 | 126,520 | (171,349) | -57.52% |
| 540601 | Radios | 4,332 | 1,103 | 8,350 | 8,890 | 10,050 | 1,700 | 20.36% |
| 540602 | Firearms and Range Supplies | 18,465 | 18,097 | 19,909 | 20,050 | 21,050 | 1,141 | 5.73% |
| 540603 | Evidence Supplies | 5,628 | 2,565 | 7,150 | 6,600 | 7,200 | 50 | 0.70% |
| 540605 | DUI Expenditures | 4,070 | 219 | 3,976 | 3,800 | 4,100 | 124 | 3.12% |
| 540610 | Drug Forfeiture Expenditures | 3,390 | - | 400 | 350 | 400 | - | 0.00% |
| 540615 | Article 36 Seizures | - | - | 1,517 | 1,500 | 1,600 | 83 | 5.47% |
| 540620 | Cannabis Tax Act Expenditures | 7,255 | 15,574 | 21,091 | 21,010 | 13,100 | (7,991) | -37.89% |
| 540800 | Trees | 34,201 | 19,415 | 36,000 | 36,000 | 41,000 | 5,000 | 13.89% |
| 541300 | Postage | 17,718 | 16,117 | 18,668 | 19,768 | 20,359 | 1,691 | 9.06% |
| 542100 | Snow & Ice Control | 39,422 | 35,918 | 54,766 | 54,766 | 68,294 | 13,528 | 24.70% |
| 542200 | Water From Chicago | 1,749,713 | 1,672,427 | 1,894,725 | 1,714,068 | 1,799,772 | (94,953) | -5.01% |
| 543100 | Miscellaneous Expenses | 37,520 | 38,129 | 32,587 | 28,145 | 31,425 | (1,162) | -3.57% |
| | Total Commodities | 2,388,849 | 2,220,866 | 2,611,881 | 2,352,119 | 2,618,738 | 6,857 | 0.26% |
| | Depreciation/Gain/Loss | | | | | | | |
| 550010 | Depreciation | 379,608 | 390,638 | 380,756 | 380,756 | 390,760 | 10,004 | 2.63% |
| | Total Depreciation/Gain/Loss | 379,608 | 390,638 | 380,756 | 380,756 | 390,760 | 10,004 | 2.63% |
| | Capital Outlay | | | | | | | |
| 550500 | Building Improvements | 1,200 | 44,272 | 111,477 | 1,500 | 445,677 | 334,200 | 299.79% |
| 551150 | Sewer System Improvements | 154,303 | 203,999 | 225,000 | 156,076 | 475,000 | 250,000 | 111.11% |
| 551205 | Streetscape Improvements | 147,232 | 8,876 | 46,000 | - | 485,075 | 439,075 | 954.51% |
| 551210 | Parking Lot Improvements | - | - | 150,000 | 1,217 | 150,000 | - | 0.00% |
| 551250 | Alley Improvements | 245,209 | 956,848 | 2,522,582 | 2,522,582 | 60,000 | (2,462,582) | -97.62% |
| 551300 | Water System Improvements | 25,276 | 1,303,639 | 333,000 | 49,241 | 240,000 | (93,000) | -27.93% |
| 551400 | Meter Replacement Program | 6,660 | - | - | - | 10,000 | 10,000 | 100.00% |
| 554300 | Other Improvements | 57,147 | 47,190 | 923,000 | 377,500 | 403,000 | (520,000) | -56.34% |
| 558610 | Furniture and Equipment | 70,235 | - | - | 35,193 | - | - | 0.00% |
| 558620 | Information Technology Equip | 220,947 | 42,284 | 491,864 | 100,000 | 298,000 | (193,864) | -39.41% |
| 558700 | Police Vehicles | - | - | 103,176 | 162,126 | 206,370 | 103,194 | 100.02% |
| 558720 | Police Equipment | 20,220 | 23,400 | 40,411 | 40,411 | 186,332 | 145,921 | 361.09% |
| 558800 | Fire Vehicles | - | - | 263,500 | 51,000 | - | (263,500) | -100.00% |
| 558850 | Fire Equipment | - | - | 45,000 | 45,000 | 26,000 | (19,000) | -42.22% |
| 558910 | Public Works Vehicles | 65,600 | - | 241,200 | - | 630,000 | 388,800 | 161.19% |
| 558925 | Public Works Equipment | 3,420 | 210,908 | - | - | - | - | 0.00% |
| 559100 | Street Improvements | 794,261 | 668,189 | 420,000 | 367,144 | 1,456,279 | 1,036,279 | 246.73% |
| | Total Capital Outlay | 1,811,710 | 3,509,605 | 5,916,210 | 3,908,990 | 5,071,733 | (844,477) | -14.27% |

**Village of River Forest
Budget Summary by Account - All Funds
Fiscal Year 2024 Budget**

| Expenditures by Account - All Funds | | 2021 | 2022 | 2023 | 2023 | 2024 | Increase | % Inc |
|-------------------------------------|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|---------------|
| | | Actual | Actual | Budget | Projected | Budget | (Decrease) | (Dec) |
| Debt Service | | | | | | | | |
| 560035 | 2020 GO Bond Principal | 262,500 | 262,500 | - | - | - | - | 0.00% |
| 560036 | 2020 GO Bond Interest | 4,813 | 3,150 | - | - | - | - | 0.00% |
| 560035 | 2022 GO Bond Principal | - | - | 275,000 | 275,000 | 275,000 | - | 0.00% |
| 560036 | 2022 GO Bond Interest | - | - | 3,434 | 3,483 | 2,613 | (821) | -23.91% |
| 560081 | Interfund Loan Interest | 53,942 | 50,946 | 56,534 | 56,190 | 56,190 | (344) | -0.61% |
| 560104 | IEPA Loan Principal (WS) | - | - | 677,949 | 677,949 | 693,016 | 15,067 | 2.22% |
| 560105 | IEPA Loan Interest (WS) | 262,522 | 247,975 | 239,196 | 239,196 | 224,130 | (15,066) | -6.30% |
| 560106 | Series 2022 Principal | - | - | - | - | 200,000 | 200,000 | 100.00% |
| 560107 | Series 2022 Interest | - | - | - | - | 196,700 | 196,700 | 100.00% |
| Total Debt Service | | 583,777 | 564,571 | 1,252,113 | 1,251,818 | 1,647,649 | 395,536 | 31.59% |
| Transfers | | | | | | | | |
| 575005 | Transfer to Debt Service | - | - | - | - | 293,852 | 293,852 | 100.00% |
| 575013 | Transfer to CERF | - | - | 913,245 | 1,227,677 | 899,849 | (13,396) | -1.47% |
| 575014 | Transfer To CIF | - | - | 256,590 | - | - | (256,590) | -100.00% |
| Total Transfers | | - | - | 1,169,835 | 1,227,677 | 1,193,701 | 23,866 | 2.04% |
| Total Expenditures | | 27,382,822 | 31,037,054 | 36,300,933 | 33,302,632 | 37,012,210 | 711,277 | 1.96% |

General Fund

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

**Village of River Forest
General Fund Revenues
Budget Detail by Account
Fiscal Year 2024 Budget**

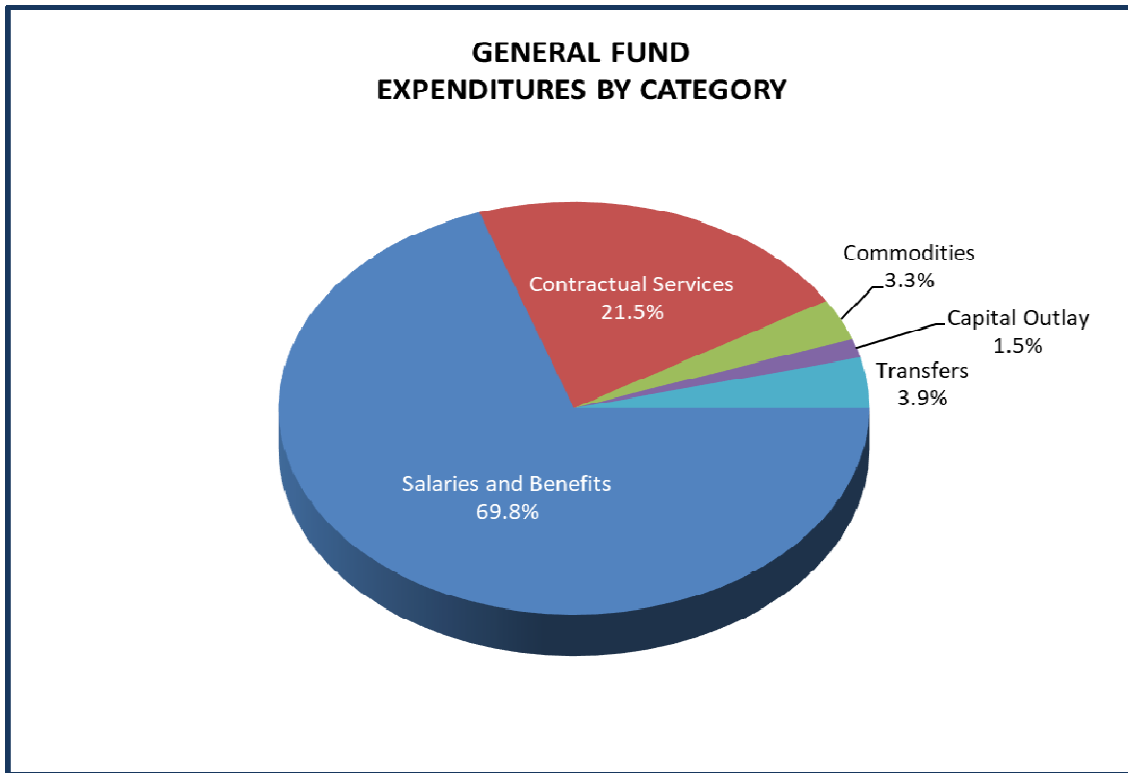
| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Projected | 2024 Budget | Increase (Decrease) | % Inc (Dec) |
|------------------|--------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------------|----------------|
| 01 | General Fund | | | | | | | |
| 01-00-00-41-1000 | Property Tax-Prior Years | 3,233,969 | 3,646,916 | 3,379,362 | 3,360,977 | 3,299,859 | (79,503) | -2.35% |
| 01-00-00-41-1021 | Property Tax-Current Year | 3,206,155 | 3,660,269 | 3,552,353 | 3,607,895 | 3,707,491 | 155,138 | 4.37% |
| | Property Taxes | 6,440,124 | 7,307,185 | 6,931,715 | 6,968,872 | 7,007,350 | 75,635 | 1.09% |
| 01-00-00-41-1150 | Replacement Tax | 192,475 | 316,074 | 272,241 | 590,132 | 649,145 | 376,904 | 138.44% |
| 01-00-00-41-1190 | Restaurant Tax | 140,214 | 165,325 | 172,794 | 167,183 | 168,855 | (3,939) | -2.28% |
| 01-00-00-41-1200 | Sales Tax | 1,866,890 | 2,295,850 | 2,112,388 | 2,400,330 | 2,376,327 | 263,939 | 12.49% |
| 01-00-00-41-1205 | State Use Tax | 498,945 | 445,293 | 439,388 | 468,680 | 480,397 | 41,009 | 9.33% |
| 01-00-00-41-1210 | Non-Home Rule Sales Tax | 728,784 | 1,064,666 | 880,440 | 1,086,615 | 1,059,449 | 179,009 | 20.33% |
| 01-00-00-41-1250 | Income Tax | 1,280,728 | 1,641,590 | 1,550,159 | 1,895,460 | 1,820,822 | 270,663 | 17.46% |
| 01-00-00-41-1450 | Transfer Tax | 168,473 | 168,572 | 133,952 | 132,853 | 143,644 | 9,692 | 7.24% |
| 01-00-00-41-1460 | Communication Tax | 206,494 | 185,672 | 170,796 | 183,976 | 176,617 | 5,821 | 3.41% |
| 01-00-00-41-1475 | Utility Tax Elec | 437,531 | 466,792 | 443,382 | 446,594 | 426,112 | (17,270) | -3.90% |
| 01-00-00-41-1480 | Utility Tax Gas | 182,649 | 295,263 | 179,137 | 269,289 | 215,246 | 36,109 | 20.16% |
| 01-00-00-41-1490 | Local Gasoline Tax | 75,606 | 111,546 | 101,988 | 100,358 | 98,820 | (3,168) | -3.11% |
| 01-00-00-41-1600 | Cannabis State Excise Tax | 9,885 | 18,234 | 21,091 | 18,554 | 20,973 | (118) | -0.56% |
| | Other Taxes | 5,788,675 | 7,174,877 | 6,477,756 | 7,760,024 | 7,636,407 | 1,158,651 | 17.89% |
| 01-00-00-42-2115 | Pet Licenses | 760 | 2,320 | 2,000 | 2,000 | 2,000 | - | 0.00% |
| 01-00-00-42-2120 | Vehicle Licenses | 262,690 | 260,962 | 290,000 | 279,229 | 290,000 | - | 0.00% |
| 01-00-00-42-2345 | Contractor's License Fees | 102,350 | 117,888 | 95,000 | 122,267 | 105,000 | 10,000 | 10.53% |
| 01-00-00-42-2350 | Business Licenses | 22,542 | 20,043 | 21,000 | 21,200 | 22,000 | 1,000 | 4.76% |
| 01-00-00-42-2355 | Tent Licenses | 90 | 120 | 300 | 30 | 300 | - | 0.00% |
| 01-00-00-42-2360 | Building Permits | 447,620 | 818,620 | 525,000 | 589,375 | 525,000 | - | 0.00% |
| 01-00-00-42-2361 | Plumbing Permits | 42,722 | 32,555 | 35,000 | 32,592 | 35,000 | - | 0.00% |
| 01-00-00-42-2362 | Electrical Permits | 51,502 | 37,982 | 45,000 | 37,728 | 45,000 | - | 0.00% |
| 01-00-00-42-2364 | Reinspection Fees | 5,025 | 9,750 | 5,000 | 13,000 | 13,000 | 8,000 | 160.00% |
| 01-00-00-42-2365 | Bonfire Permits | 60 | - | 60 | 30 | 60 | - | 0.00% |
| 01-00-00-42-2366 | Beekeeping Permit | 25 | - | 150 | - | 150 | - | 0.00% |
| 01-00-00-42-2368 | Solicitors Permits | 575 | 550 | 1,200 | - | 1,200 | - | 0.00% |
| 01-00-00-42-2369 | Zoning Variation Fee | 4,500 | 750 | 3,000 | 3,000 | 3,000 | - | 0.00% |
| 01-00-00-42-2370 | Film Crew License | 5,000 | 4,150 | 4,538 | 6,750 | 5,300 | 762 | 16.79% |
| 01-00-00-42-2520 | Liquor Licenses | 21,000 | 23,800 | 23,500 | 24,500 | 24,500 | 1,000 | 4.26% |
| 01-00-00-42-2570 | Cable/Video Svc Provider Fees | 198,611 | 198,929 | 193,030 | 200,216 | 198,980 | 5,950 | 3.08% |
| | Licenses & Permits | 1,165,070 | 1,528,419 | 1,243,778 | 1,331,917 | 1,270,490 | 26,712 | 2.15% |
| 01-00-00-43-3065 | Police Reports | 1,675 | 2,231 | 2,200 | 2,200 | 2,200 | - | 0.00% |
| 01-00-00-43-3070 | Fire Reports | 300 | 300 | 400 | 500 | 400 | - | 0.00% |
| 01-00-00-43-3180 | Garbage Collection | 1,142,557 | 1,168,381 | 1,176,068 | 1,160,382 | 1,195,194 | 19,126 | 1.63% |
| 01-00-00-43-3185 | Penalties on Garbage Fees | 6,740 | 7,419 | 8,408 | 7,703 | 7,934 | (474) | -5.64% |
| 01-00-00-43-3200 | Metra Daily Parking | 3,451 | 10,380 | 10,500 | 18,000 | 18,000 | 7,500 | 71.43% |
| 01-00-00-43-3220 | Parking Lot Permit Fees | 72,925 | 96,456 | 95,248 | 104,555 | 106,534 | 11,286 | 11.85% |
| 01-00-00-43-3225 | Administrative Towing Fees | 84,005 | 104,000 | 95,000 | 116,660 | 97,000 | 2,000 | 2.11% |
| 01-00-00-43-3230 | Animal Release Fees | 5 | 5 | - | 50 | 50 | 50 | 0.00% |
| 01-00-00-43-3515 | NSF Fees | 25 | - | 200 | - | 200 | - | 0.00% |
| 01-00-00-43-3530 | 50/50 Sidewalk Program | 93 | 8,042 | 10,000 | 300 | 10,000 | - | 0.00% |
| 01-00-00-43-3536 | Elevator Inspection Fees | 4,550 | 4,450 | 4,450 | 4,450 | 4,450 | - | 0.00% |
| 01-00-00-43-3537 | Elevator Reinspection Fees | 1,400 | 450 | 400 | 400 | 400 | - | 0.00% |
| 01-00-00-43-3540 | ROW Encroachment Fees | 700 | 1,000 | - | 1,600 | 1,000 | 1,000 | 0.00% |
| 01-00-00-43-3550 | Ambulance Fees | 406,454 | 657,590 | 510,000 | 1,762,000 | 1,000,000 | 490,000 | 96.08% |
| 01-00-00-43-3554 | CPR Fees | 1,200 | 2,120 | 2,000 | 2,000 | 2,000 | - | 0.00% |
| 01-00-00-43-3557 | Car Fire & Extrication Fee | - | - | 500 | - | 500 | - | 0.00% |
| 01-00-00-43-3560 | State Highway Maintenance | 64,185 | 48,793 | 63,565 | 67,461 | 69,359 | 5,794 | 9.12% |
| | Charges for Services | 1,790,265 | 2,111,617 | 1,978,939 | 3,248,261 | 2,515,221 | 536,282 | 27.10% |
| 01-00-00-44-4230 | Police Tickets | 114,328 | 126,695 | 157,924 | 124,888 | 142,750 | (15,174) | -9.61% |
| 01-00-00-44-4240 | Automated Traffic Enf Fines | 41,064 | - | 42,282 | 14,298 | 14,512 | (27,770) | -65.68% |
| 01-00-00-44-4300 | Local Ordinance Tickets | 13,040 | 620 | 2,957 | 1,960 | 2,365 | (592) | -20.02% |
| 01-00-00-44-4430 | Court Fines | 29,637 | 76,113 | 41,325 | 35,959 | 44,175 | 2,850 | 6.90% |
| 01-00-00-44-4435 | DUI Fines | 2,278 | 3,242 | 3,976 | 883 | 2,357 | (1,619) | -40.72% |
| 01-00-00-44-4436 | Drug Forfeiture Revenue | 5,397 | - | 400 | - | 400 | - | 0.00% |
| 01-00-00-44-4439 | Article 36 Forfeited Funds | - | - | 1,517 | 300 | 758 | (759) | -50.03% |
| 01-00-00-44-4440 | Building Construction Citation | 19,467 | 20,470 | 10,000 | 50,640 | 10,000 | - | 0.00% |
| | Fines & Forfeits | 225,209 | 227,140 | 260,381 | 228,928 | 217,317 | (43,064) | -16.54% |
| 01-00-00-45-5100 | Interest | 81,193 | 74,408 | 76,725 | 171,870 | 149,877 | 73,152 | 95.34% |
| 01-00-00-45-5200 | Net Change in Fair Value | (8,643) | (112,421) | - | - | - | - | 0.00% |
| | Interest | 72,550 | (38,013) | 76,725 | 171,870 | 149,877 | 73,152 | 95.34% |

**Village of River Forest
General Fund Revenues
Budget Detail by Account
Fiscal Year 2024 Budget**

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Projected | 2024 Budget | Increase (Decrease) | % Inc (Dec) |
|------------------|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------|----------------|
| 01-00-00-46-6410 | Miscellaneous | 3,735 | 8,180 | 10,000 | 14,685 | 10,000 | - | 0.00% |
| 01-00-00-46-6411 | Miscellaneous Public Safety | 6,170 | 17,009 | 2,750 | 2,703 | 3,000 | 250 | 9.09% |
| 01-00-00-46-6412 | Reimbursements-Crossing Guards | 52,603 | 85,793 | 81,420 | 98,900 | 100,878 | 19,458 | 23.90% |
| 01-00-00-46-6415 | Reimbursement of Expenses | - | - | 2,500 | 5,041 | 2,500 | - | 0.00% |
| 01-00-00-46-6417 | IRMA Reimbursements | 137,561 | 69,265 | 50,000 | 35,568 | 50,000 | - | 0.00% |
| 01-00-00-46-6510 | T-Mobile Lease | 36,000 | 36,000 | 36,000 | 36,000 | 36,000 | - | 0.00% |
| 01-00-00-46-6511 | WSCDC Rental Income | 52,752 | 54,484 | 57,766 | 58,203 | 62,037 | 4,271 | 7.39% |
| 01-00-00-46-8001 | IRMA Excess | 738,191 | 424,194 | 200,000 | 140,419 | 200,000 | - | 0.00% |
| | Miscellaneous | 1,027,011 | 694,925 | 440,436 | 391,519 | 464,415 | 23,979 | 5.44% |
| 01-00-00-46-6521 | Law Enforcement Training Reimb | - | 14,212 | 17,055 | 25,744 | 11,600 | (5,455) | -31.98% |
| 01-00-00-46-6524 | ISEARCH Grant | 9,028 | 9,125 | 9,125 | 6,000 | 6,000 | (3,125) | -34.25% |
| 01-00-00-46-6525 | Bullet Proof Vest Reimb-DOJ | 3,355 | 4,841 | 4,400 | 2,510 | 6,400 | 2,000 | 45.45% |
| 01-00-00-46-6528 | IDOT Traffic Safety Grant | 4,026 | - | 9,609 | 1,030 | 10,578 | 969 | 10.08% |
| 01-00-00-46-6532 | Grants | 254,204 | 377,645 | 735,187 | 735,946 | - | (735,187) | -100.00% |
| 01-00-00-46-6620 | State Fire Marshal Training | - | - | 3,000 | - | 3,000 | - | 0.00% |
| 01-00-00-46-7388 | Sustainability Comm Donations | 5,022 | - | - | - | - | - | 0.00% |
| | Grants & Contributions | 275,635 | 405,823 | 778,376 | 771,230 | 37,578 | (740,798) | -95.17% |
| 01-00-00-48-8000 | Sale of Property | - | - | 1,000 | - | 1,000 | - | 0.00% |
| | Other Financing Sources | - | - | 1,000 | - | 1,000 | - | 0.00% |
| | Revenue | 16,784,539 | 19,411,973 | 18,189,106 | 20,872,621 | 19,299,655 | 1,110,549 | 6.11% |

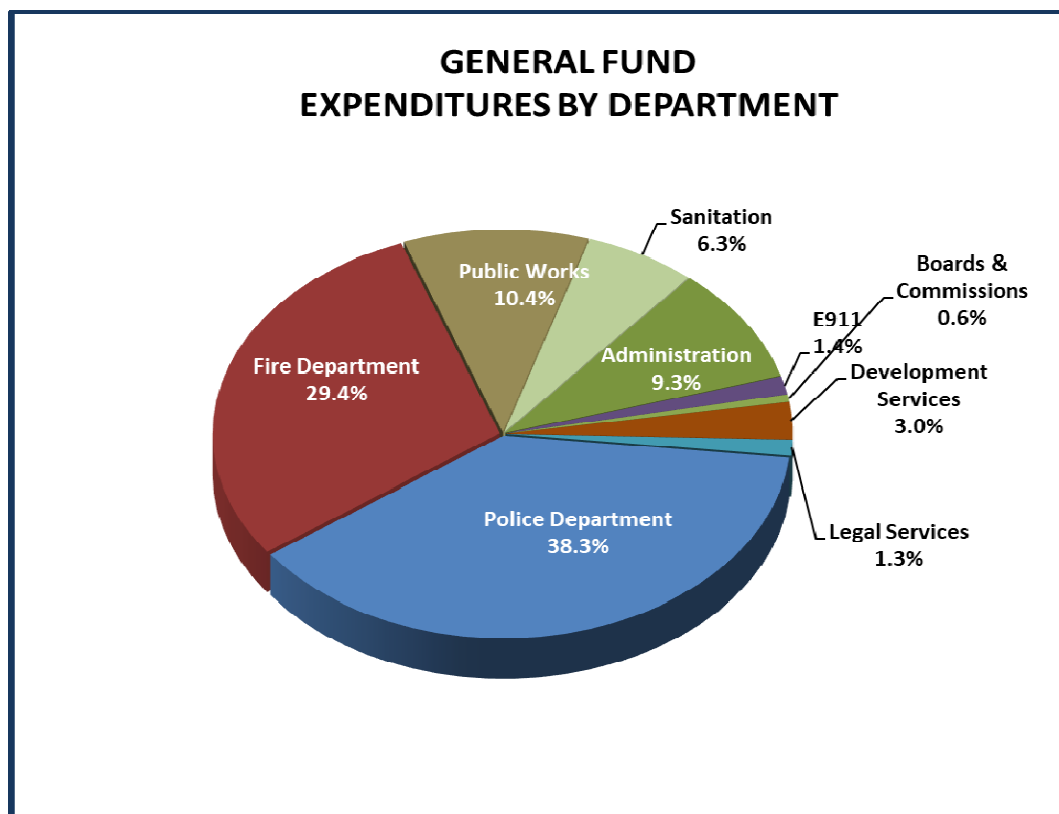
General Fund- Expenditures by Category

| | FY 2021 ACTUAL | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2023 PROJECTED | FY 2024 BUDGET | \$CHNG FY23/24 | % CHNG FY23/24 |
|---------------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|-------------------|
| EXPENDITURES BY CATEGORY | | | | | | | |
| Personal Services | 7,145,934 | 7,228,839 | 7,998,240 | 7,702,270 | 8,550,285 | 552,045 | 6.90% |
| Employee Benefits | 4,453,984 | 5,582,749 | 5,439,155 | 5,280,329 | 5,391,672 | (47,483) | -0.87% |
| Salaries and Benefits | 11,599,918 | 12,811,588 | 13,437,395 | 12,982,599 | 13,941,957 | 504,562 | 3.75% |
| Contractual Services | 3,547,821 | 4,108,307 | 3,919,463 | 4,012,901 | 4,291,903 | 372,440 | 9.50% |
| Commodities | 501,315 | 391,253 | 369,247 | 484,907 | 653,112 | 283,865 | 76.88% |
| Capital Outlay | - | - | - | - | 300,000 | 300,000 | 100.00% |
| Transfers | - | - | 801,778 | 1,116,210 | 783,438 | (18,340) | -2.29% |
| TOTAL | 15,649,054 | 17,311,148 | 18,527,883 | 18,596,617 | 19,970,410 | 1,442,527 | 7.79% |



General Fund Expenditures by Department

| | FY 2021 ACTUAL | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2023 PROJECTED | FY 2024 BUDGET | \$CHNG FY23/24 | % CHNG FY23/24 |
|-----------------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|-------------------|
| EXPENDITURES BY DEPARTMENT | | | | | | | |
| Administration | 1,584,084 | 1,875,604 | 1,848,735 | 1,771,105 | 1,866,243 | 17,508 | 0.95% |
| E911 | 147,382 | 194,807 | 242,694 | 251,814 | 283,785 | 41,091 | 16.93% |
| Boards & Commissions | 71,616 | 95,166 | 212,260 | 124,384 | 116,760 | (95,500) | -44.99% |
| Legal Services | 310,070 | 294,554 | 233,000 | 173,000 | 253,000 | 20,000 | 8.58% |
| Police Department | 5,725,991 | 6,394,080 | 7,139,367 | 7,099,810 | 7,648,427 | 509,060 | 7.13% |
| Fire Department | 4,539,173 | 5,220,366 | 5,306,241 | 5,642,142 | 5,870,951 | 564,710 | 10.64% |
| Development Services | 494,962 | 547,220 | 567,137 | 528,515 | 598,160 | 31,023 | 5.47% |
| Public Works Admin | 1,558,986 | 1,458,131 | 1,729,881 | 1,786,270 | 2,076,993 | 347,112 | 20.07% |
| Sanitation | 1,216,789 | 1,231,220 | 1,248,568 | 1,219,577 | 1,256,091 | 7,523 | 0.60% |
| TOTAL | 15,649,054 | 17,311,148 | 18,527,883 | 18,596,617 | 19,970,410 | 1,442,527 | 7.79% |



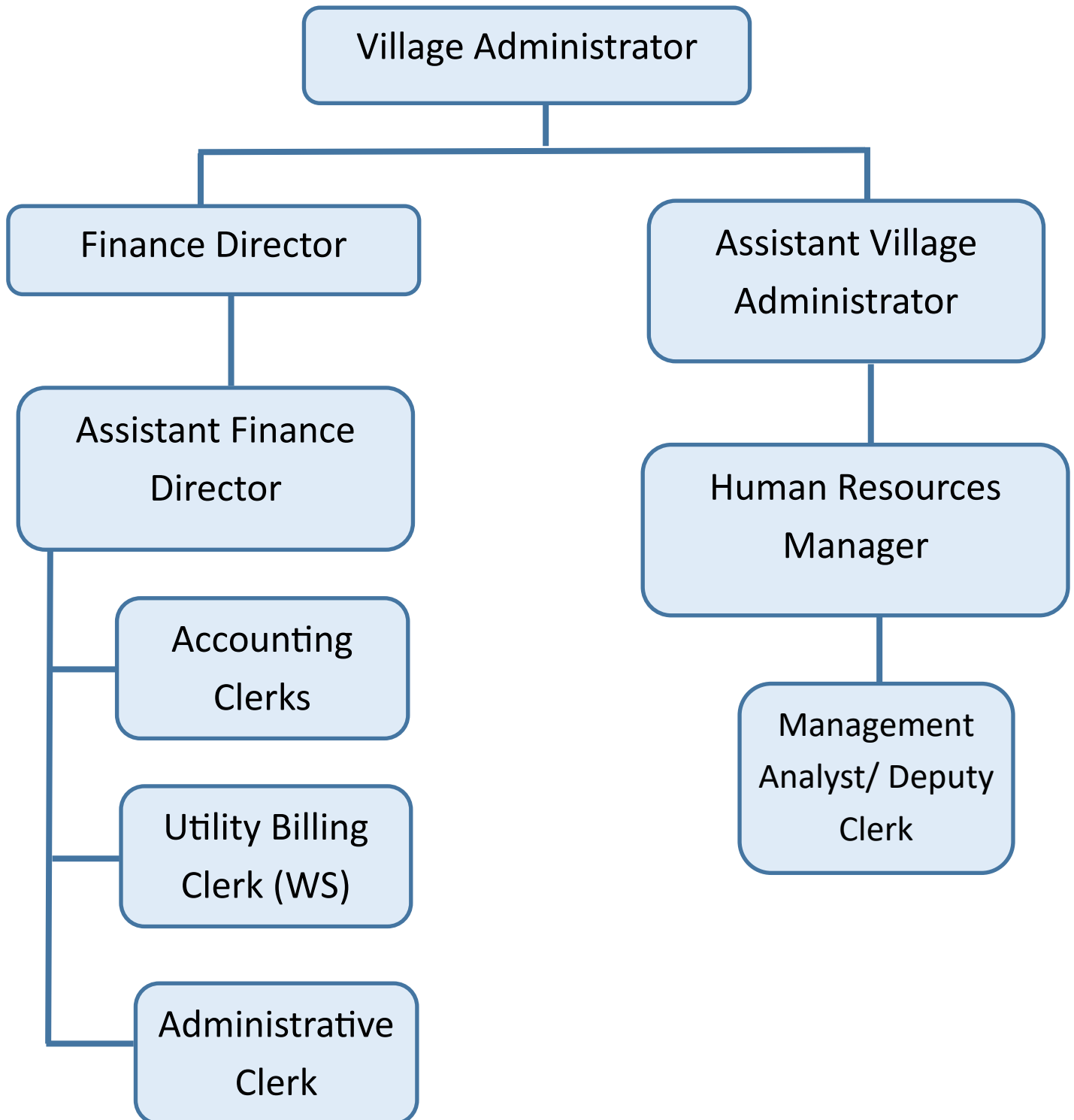
**Village of River Forest
General Fund
Fiscal Year 2024 Budget**

| Expenditures by Account | | 2021 | 2022 | 2023 | 2023 | 2024 | Increase | % Inc |
|-----------------------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|-----------------|---------------|
| | | Actual | Actual | Budget | Projected | Budget | (Decrease) | (Dec) |
| Personal Services | | | | | | | | |
| 510100 | Salaries Sworn | 4,512,353 | 4,611,139 | 5,113,254 | 4,984,380 | 5,602,235 | 488,981 | 9.56% |
| 510200 | Salaries Regular | 1,601,206 | 1,603,221 | 1,834,019 | 1,680,794 | 1,870,939 | 36,920 | 2.01% |
| 511500 | Specialist Pay | 183,432 | 181,921 | 197,081 | 185,305 | 192,727 | (4,354) | -2.21% |
| 511600 | Holiday Pay | 188,621 | 186,004 | 225,545 | 220,509 | 239,091 | 13,546 | 6.01% |
| 511700 | Overtime | 543,639 | 505,528 | 439,903 | 481,225 | 465,193 | 25,290 | 5.75% |
| 511727 | IDOT STEP Overtime | 4,026 | 1,195 | 9,609 | 2,556 | 10,578 | 969 | 10.08% |
| 511800 | Educational Incentives | 43,200 | 37,850 | 44,700 | 39,600 | 57,650 | 12,950 | 28.97% |
| 511950 | Insurance Refusal Reimb | 3,863 | 5,625 | 8,500 | 7,050 | 6,900 | (1,600) | -18.82% |
| 513000 | Part-Time Salaries | 65,593 | 96,356 | 125,629 | 100,851 | 104,972 | (20,657) | -16.44% |
| | Total Personal Services | 7,145,934 | 7,228,839 | 7,998,240 | 7,702,270 | 8,550,285 | 552,045 | 6.90% |
| Employee Benefits | | | | | | | | |
| 520320 | FICA | 104,346 | 108,597 | 121,560 | 109,709 | 132,618 | 11,058 | 9.10% |
| 520326 | Medicare | 99,334 | 100,859 | 113,864 | 105,160 | 121,860 | 7,996 | 7.02% |
| 520331 | IMRF | 190,209 | 174,511 | 171,251 | 150,113 | 142,560 | (28,691) | -16.75% |
| 520350 | Employee Assistance Program | 1,804 | 1,966 | 16,910 | 5,000 | 9,906 | (7,004) | -41.42% |
| 520376 | Fringe Benefits | 20,539 | 16,424 | 21,660 | 15,911 | 21,804 | 144 | 0.66% |
| 520401 | Health Insurance | 898,951 | 887,422 | 983,430 | 1,006,100 | 1,010,401 | 26,971 | 2.74% |
| 520421 | Health Insurance - Retirees | 104,896 | 123,126 | 135,763 | 134,440 | 130,660 | (5,103) | -3.76% |
| 520426 | Life Insurance | 4,253 | 4,151 | 5,062 | 5,476 | 5,103 | 41 | 0.81% |
| 520431 | VEBA Contributions | 132,639 | 133,940 | 174,902 | 171,822 | 167,236 | (7,666) | -4.38% |
| 520500 | Wellness Program | 3,663 | 3,870 | 1,250 | 2,000 | 2,000 | 750 | 60.00% |
| 530009 | Police Pension Contribution | 1,479,613 | 2,096,479 | 1,959,903 | 1,948,885 | 1,921,246 | (38,657) | -1.97% |
| 530010 | Fire Pension Contribution | 1,413,737 | 1,931,404 | 1,733,600 | 1,625,713 | 1,726,278 | (7,322) | -0.42% |
| | Total Employee Benefits | 4,453,984 | 5,582,749 | 5,439,155 | 5,280,329 | 5,391,672 | (47,483) | -0.87% |
| Contractual Services | | | | | | | | |
| 530200 | Communications | 49,786 | 61,508 | 58,545 | 68,743 | 67,195 | 8,650 | 14.77% |
| 530300 | Audit Services | 20,798 | 23,957 | 24,500 | 21,102 | 24,203 | (297) | -1.21% |
| 530350 | Actuarial Services | 3,335 | 6,430 | 4,300 | 4,300 | 5,370 | 1,070 | 24.88% |
| 530370 | Professional Services | 17,108 | 16,691 | 13,680 | 12,928 | 10,650 | (3,030) | -22.15% |
| 530371 | Recorder's Office Fees | - | 264 | 1,000 | - | 1,000 | - | 0.00% |
| 530380 | Consulting Services | 108,149 | 230,259 | 324,000 | 203,431 | 190,500 | (133,500) | -41.20% |
| 530385 | Administrative Adjudication | 18,218 | 17,373 | 26,140 | 22,500 | 24,300 | (1,840) | -7.04% |
| 530400 | Secretarial Services | 9,425 | 9,887 | 10,000 | 10,000 | 10,000 | - | 0.00% |
| 530410 | IT Support | 218,939 | 211,164 | 204,585 | 206,333 | 211,949 | 7,364 | 3.60% |
| 530420 | Legal Services | 162,738 | 87,065 | 60,000 | 40,500 | 60,000 | - | 0.00% |
| 530425 | Village Attorney | 154,642 | 202,906 | 165,000 | 125,000 | 185,000 | 20,000 | 12.12% |
| 530426 | Village Prosecutor | 11,016 | 11,615 | 18,000 | 18,000 | 18,000 | - | 0.00% |
| 530429 | Vehicle Sticker Program | 17,644 | 17,214 | 18,850 | 18,693 | 19,755 | 905 | 4.80% |
| 530430 | Animal Control | 1,880 | 1,350 | 1,775 | 2,060 | 3,200 | 1,425 | 80.28% |
| 531100 | Health/Inspection Services | 15,450 | 16,776 | 15,915 | 26,500 | 20,000 | 4,085 | 25.67% |
| 531250 | Unemployment Claims | (2,142) | 16,806 | 5,000 | 2,500 | 5,000 | - | 0.00% |
| 531300 | Inspection Services | 80,738 | 76,481 | 65,000 | 92,828 | 90,000 | 25,000 | 38.46% |
| 531305 | Plan Review Services | 38,573 | 38,916 | 35,000 | 35,000 | 40,000 | 5,000 | 14.29% |
| 531310 | Julie Notifications | 1,089 | 1,104 | 1,250 | 982 | 1,000 | (250) | -20.00% |
| 532100 | Bank Fees | 13,558 | 16,863 | 18,039 | 22,968 | 21,767 | 3,728 | 20.67% |
| 532200 | Liability Insurance | 239,781 | 227,312 | 261,353 | 282,912 | 341,934 | 80,581 | 30.83% |
| 532250 | IRMA Liability Deductible | 25,014 | 226,569 | 10,000 | 100,000 | 10,000 | - | 0.00% |
| 533010 | Equipment Lease | - | - | - | - | 19,940 | 19,940 | 100.00% |
| 533100 | Maintenance of Equipment | 23,361 | 22,323 | 27,931 | 27,642 | 35,495 | 7,564 | 27.08% |
| 533200 | Maintenance of Vehicles | 141,181 | 109,029 | 129,060 | 200,158 | 150,980 | 21,920 | 16.98% |
| 533300 | Maint of Office Equipment | 9,754 | 8,776 | 10,540 | 9,500 | 10,550 | 10 | 0.09% |
| 533400 | Maintenance Traffic/St Lights | 96,027 | 74,160 | 74,500 | 68,029 | 74,500 | - | 0.00% |
| 533550 | Tree Maintenance | 60,874 | 74,339 | 104,500 | 78,659 | 98,500 | (6,000) | -5.74% |
| 533600 | Maintenance of Buildings | 88,330 | 79,382 | 76,520 | 83,780 | 102,670 | 26,150 | 34.17% |
| 533610 | Maintenance of Sidewalks | 55,579 | 62,327 | 55,000 | 52,239 | 55,000 | - | 0.00% |
| 533620 | Maintenance of Streets | 59,915 | - | 59,000 | 69,690 | 62,500 | 3,500 | 5.93% |
| 534100 | Training | 35,304 | 58,153 | 71,650 | 60,784 | 78,060 | 6,410 | 8.95% |
| 534150 | Tuition Reimbursement | 2,500 | - | - | - | - | - | 0.00% |
| 534200 | Community Support Services | 89,263 | 154,211 | 152,665 | 180,900 | 203,071 | 50,406 | 33.02% |
| 534250 | Travel & Meeting | 329 | 12,613 | 38,985 | 23,620 | 45,735 | 6,750 | 17.31% |
| 534275 | WSCDC Contribution | 138,982 | 185,967 | 224,144 | 242,694 | 275,285 | 51,141 | 22.82% |
| 534277 | Citizens Corps Council | - | - | 5,000 | - | - | (5,000) | -100.00% |
| 534278 | Medical Reserve Corp | - | - | 500 | - | - | (500) | -100.00% |
| 534300 | Dues & Subscriptions | 51,984 | 56,516 | 54,603 | 49,876 | 85,868 | 31,265 | 57.26% |
| 534350 | Printing | 8,275 | 3,411 | 8,100 | 6,695 | 7,120 | (980) | -12.10% |
| 534400 | Medical & Screening | 18,733 | 43,908 | 33,315 | 24,050 | 33,265 | (50) | -0.15% |

**Village of River Forest
General Fund
Fiscal Year 2024 Budget**

| Expenditures by Account | | 2021 | 2022 | 2023 | 2023 | 2024 | Increase | % Inc |
|---------------------------|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|----------------|
| | | Actual | Actual | Budget | Projected | Budget | (Decrease) | (Dec) |
| 534450 | Testing | 9,206 | 25,761 | 8,000 | 10,000 | 10,000 | 2,000 | 25.00% |
| 535300 | Advertising/Legal Notice | 15,057 | 16,034 | 14,150 | 20,222 | 18,150 | 4,000 | 28.27% |
| 535350 | Dumping Fees | 27,186 | 10,744 | 13,000 | 10,557 | 15,000 | 2,000 | 15.38% |
| 535400 | Damage Claims | 101,719 | 74,907 | 35,000 | 33,427 | 30,000 | (5,000) | -14.29% |
| 535450 | St Light Electricity | 30,183 | 35,243 | 29,000 | 28,611 | 29,000 | - | 0.00% |
| 535500 | Collection & Disposal | 1,153,008 | 1,173,006 | 1,176,068 | 1,160,382 | 1,195,194 | 19,126 | 1.63% |
| 535510 | Leaf Disposal | 63,781 | 58,214 | 72,000 | 59,195 | 60,397 | (11,603) | -16.12% |
| 535600 | Community and Emp Programs | 49,551 | 70,524 | 54,300 | 35,000 | 54,800 | 500 | 0.92% |
| 535700 | GEMT Expenses | 12,000 | 180,249 | 50,000 | 159,911 | 180,000 | 130,000 | 260.00% |
| | Total Contractual Services | 3,547,821 | 4,108,307 | 3,919,463 | 4,012,901 | 4,291,903 | 372,440 | 9.50% |
| Commodities | | | | | | | | |
| 540100 | Office Supplies | 26,880 | 33,607 | 30,561 | 25,901 | 30,345 | (216) | -0.71% |
| 540150 | Equipment | 152,532 | 39,794 | 3,750 | 53,039 | 192,750 | 189,000 | 5040.00% |
| 540200 | Gas & Oil | 66,701 | 87,489 | 71,003 | 127,247 | 124,702 | 53,699 | 75.63% |
| 540300 | Uniforms Sworn Personnel | 48,206 | 55,493 | 56,575 | 63,775 | 70,950 | 14,375 | 25.41% |
| 540310 | Uniforms Other Personnel | 6,454 | 8,391 | 7,800 | 8,525 | 8,025 | 225 | 2.88% |
| 541300 | Postage | 10,508 | 4,151 | 3,650 | 2,850 | 3,650 | - | 0.00% |
| 540400 | Prisoner Care | 3,697 | 4,242 | 12,000 | 12,000 | 12,000 | - | 0.00% |
| 540500 | Vehicle Parts | 14,328 | 84,813 | 74,875 | 81,845 | 100,320 | 25,445 | 33.98% |
| 540600 | Operating Supplies | 93,635 | 1,103 | 8,350 | 8,890 | 10,050 | 1,700 | 20.36% |
| 540601 | Radios | 4,332 | 18,097 | 19,909 | 20,050 | 21,050 | 1,141 | 5.73% |
| 540602 | Firearms and Range Supplies | 18,465 | 2,565 | 7,150 | 6,600 | 7,200 | 50 | 0.70% |
| 540603 | Evidence Supplies | 5,628 | 219 | 3,976 | 3,800 | 4,100 | 124 | 3.12% |
| 540605 | DUI Expenditures | 4,070 | - | 400 | 350 | 400 | - | 0.00% |
| 540610 | Drug Forfeiture Expenditures | 3,390 | - | 1,517 | 1,500 | 1,600 | 83 | 5.47% |
| 540620 | Article 36 Exp | - | 15,574 | 21,091 | 21,010 | 13,100 | (7,991) | -37.89% |
| 540615 | Cannabis Tax Act Expenditures | 7,255 | 19,415 | 36,000 | 36,000 | 41,000 | 5,000 | 13.89% |
| 540800 | Trees | 34,201 | 8,250 | 10,640 | 11,525 | 11,870 | 1,230 | 11.56% |
| 542100 | Snow & Ice Control | 1,033 | 8,050 | - | - | - | - | 0.00% |
| | Total Commodities | 501,315 | 391,253 | 369,247 | 484,907 | 653,112 | 283,865 | 76.88% |
| Capital Outlay | | | | | | | | |
| 551205 | Streetscape Improvements | - | - | - | - | 300,000 | 300,000 | 100.00% |
| | Total Capital Outlay | - | - | - | - | 300,000 | 300,000 | 100.00% |
| Transfers | | | | | | | | |
| 575013 | Transfer to Capital Equipment Re | - | - | 801,778 | 1,116,210 | 783,438 | (18,340) | -2.29% |
| | Total Transfers | - | - | 801,778 | 1,116,210 | 783,438 | (18,340) | -2.29% |
| Total General Fund | | 15,649,054 | 17,311,148 | 18,527,883 | 18,596,617 | 19,970,410 | 1,442,527 | 7.79% |

Administration Organizational Chart



Administration

BUDGET SNAPSHOT

| | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2023 PROJECTED | FY 2024 BUDGET |
|----------------------|--------------------|--------------------|----------------------|--------------------|
| Personal Services | \$571,564 | \$759,075 | \$645,162 | \$745,056 |
| Employee Benefits | \$185,842 | \$259,600 | \$207,698 | \$220,191 |
| Contractual Services | \$1,081,664 | \$799,200 | \$888,245 | \$869,906 |
| Commodities | \$36,534 | \$30,860 | \$30,000 | \$31,090 |
| Total | \$1,875,604 | \$1,848,735 | \$1,771,105 | \$1,866,243 |

DEPARTMENT DESCRIPTION

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

The Village Administrator’s Office provides support to Village departments in the areas of human resources, employee benefits, organizational development, risk management, information technology, communications, and community relations as well as leading the Village’s economic development efforts. The office also provides legislative support and deputy clerk functions, keeping records of legislative actions taken by the Village Board of Trustees (e.g., minutes and ordinances), and responding to FOIA requests.

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

BUDGET ANALYSIS

The Administration budget includes a variety of contractual services, some of which are specific to this Department and some that serve the overall organization including, for example, the Information Technology (IT) Support Services. The FY 2024 Communications budget increased to include fees associated with fiber internet service to increase the reliability of internet access for Village operations. The budget includes plans to expand its wellness program to enhance mental health support for its employees, including the implementation of a mental health screening and counseling program for sworn officers. Finally, the Community and Employee Programs budget for FY 2024 includes funds for the snow removal persons for residents who are over 65 or have a disability, as well as the handyman program to assist older residents with home repairs.

The Administration budget also includes the Village’s annual premium for liability insurance for the entire organization. The Village is a member of the Intergovernmental Risk Management Agency (IRMA), which is a member-owned, self-governed public risk pool. A higher deductible, claims experience, hardening within the insurance market, overall pool experience, and other factors all influence the Village’s premiums. The Village has a healthy reserve at IRMA that may only be used for liability-related expenses. The Village plans to once again draw down on that reserve to pay its premium and deductible-related expenses in FY 2024.

The Village is also member of the Intergovernmental Personnel Benefit Cooperative (IPBC), which allows the Village and other municipal groups to band together and hold the line on expenses related to employee benefits.

The FY 2024 budget reflects the replacement of the vacant Village Administrator position as well as the realignment of the HR Generalist to HR Manager reporting to the Assistant Village Administrator.

**VILLAGE OF RIVER FOREST, ILLINOIS
ADMINISTRATION OVERVIEW
FISCAL YEAR 2024 BUDGET**

PERSONNEL SUMMARY

| | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2024 BUDGET |
|----------------------------------|---------------------------|---------------------------|---------------------------|
| Administration | 3.5 | 4.5 | 4.5 |
| Finance | 4.5 | 4.5 | 3.5 |
| TOTAL ADMINISTRATION FTEs | 8 | 9 | 8 |

VILLAGE OF RIVER FOREST, ILLINOIS
ADMINISTRATION OVERVIEW
FISCAL YEAR 2024 BUDGET

LOOKING FORWARD: 2024 OBJECTIVES

Guiding Principle: Protecting Public Safety

1. Continue collaborative efforts with the River Forest Township, Concordia University, and other community partners to expand and implement the Village's AARP Age Friendly and Dementia-friendly initiatives.
2. Continue to assist the Police Department with implementation of smart city/public safety technology enhancements.
3. Continue to assist the Village's public safety departments with employee recruitment and retention to address public safety staffing challenges.

Guiding Principle: Stabilizing Property Taxes

1. Assist the Village's advisory bodies with a holistic review of the Village's Zoning Ordinance as recommended by the Comprehensive Plan; prepare potential amendments for consideration incorporating the recommendations from the Village's Affordable Housing Plan in those potential amendments.
2. Utilize the expertise of the Economic Development Commission to identify strategies for reinvestment in key corridors and properties and in the TIF Districts, and work to retain existing and attract new businesses to River Forest.
3. Support the work of the Development Review Board and Village Board of Trustees in reviewing all planned development applications brought forward.
4. Negotiate a successor collective bargaining agreement with Local 150 and the FOP. Local 150 represents public works employees and the FOP represents patrol officers, sergeants, and lieutenants.
5. Examine staffing, staff retention, and consulting service arrangements relative to funding and the needs of the municipal organization and service expectations of the community.

Guiding Principle: Strengthening Property Values

1. Continue responsible investment to ensure sound infrastructure throughout the community while pursuing federal, state, and county funding for projects and programs.
2. Co-lead and support the mission, goals and responsibilities of the Village's Diversity, Equity, and Inclusion Advisory Group.
3. Implement recommendations from the Economic Development Commission for methods of supporting the Village's business community.
4. Preserve the charm and aesthetic appeal that makes River Forest desirable to residents and businesses by promoting the installation of public art, and preservation of the Village's rich historic and architectural heritage.
5. Use the Village's communication tools to educate and inform the community on topics of interest (e.g., programs, property tax appeals, sustainability, etc.), community and university events (including Triton College), and assist new residents in learning more about their community and connecting with neighbors.

**VILLAGE OF RIVER FOREST, ILLINOIS
ADMINISTRATION OVERVIEW
FISCAL YEAR 2024 BUDGET**

REVIEWING THE YEAR: 2023 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: PROTECTING PROPERTY VALUES

| GOALS | STATUS |
|--|--|
| Continue collaborative efforts with the River Forest Township, Concordia University, and other community partners to expand and implement the Village’s AARP Age Friendly and Dementia-friendly initiatives. | The Village partnered with the North West Housing Partnership to launch the Oak Park/River Forest Senior Home Repair Program to cover minor repairs in the home. The Village also expanded its snow removal program to assist residents over age 65 and those with disabilities. River Forest Staff and officials also attended Dementia Friendly River Forest training in November along with local businesses which allows them to be recognized as dementia friendly. Trustee Vazquez also continues his participation in the Age Friendly Communities Collaborative. |
| Continue to assist the Police Department with implementation of smart city/public safety technology enhancements. | In FY 2022 the Police Department implemented its street camera expansion program along the south end of River Forest. In FY 2023 phase 2 was completed, and during FY 2024 the final phase will be completed. |

VILLAGE BOARD STRATEGIC GOAL: STABILIZING PROPERTY TAXES

| GOALS | STATUS |
|--|--|
| Continue to seek grant funding for short- and long-term projects such as the Harlem Avenue viaduct project. | River Forest, Oak Park, and Forest Park Staff provided additional information to Congressman Davis’s Office regarding potential funding for this project. The Village President has also actively pursued funding for this project. The Village Administrator is also taking steps to obtain funding to move forward with Phase I and Phase II Engineering to position this project for potential future funding opportunities. |
| Cross train customer service personnel to improve customer service and enhance operating efficiency. | The implementation of LAMA software for licenses and permits provided a unique opportunity to cross-train staff on various functions, including basic permitting and licensing requirements. This cross-training provides enhanced customer service by ensuring multiple employees can assist callers and customers, instead of just the Permit and Administrative Clerks. Cross-training also aligns with the recommendations of the DEI consultants. |
| Improve the Village’s performance measurement program by reevaluating the metrics used to measure organizational performance and improve the Village’s ICMA Performance Measurement Certificate from “Certificate of Achievement” to “Certificate of Distinction”. | In FY 2024 Village Staff will reassess and update its performance metrics to align with evolving community and organizational goals and the Village Board’s strategic priorities. |

**VILLAGE OF RIVER FOREST, ILLINOIS
ADMINISTRATION OVERVIEW
FISCAL YEAR 2024 BUDGET**

VILLAGE BOARD STRATEGIC GOAL: STRENGTHENING PROPERTY VALUES

| GOALS | STATUS |
|--|--|
| Continue implementation of recommendations from the Comprehensive Plan. | The Comprehensive Plan calls for the potential consideration of amendments to the Zoning Ordinance regarding the bulk standards applicable to the Village’s commercial zoning districts. That work will be combined and completed in FY 2024 with funds included in the Boards and Commissions budget for this purpose. |
| Continue to review and implement recommendations from the Affordable Housing Plan. | The Plan includes recommendations that the Village consider amendments to its zoning ordinance relative to standards of consideration for planned developments and to allow accessory dwelling units (ADUs) in single-family residential zoning districts. |
| Continue to evaluate metrics and improve the Village’s communications program. | In FY 2023 the Village continued its weekly and monthly e-newsletters as well as its social media presence on Facebook and Instagram. The Village worked with a communications consultant to streamline the process for drafting the newsletter and improve its aesthetic appeal. In addition, the Village implemented the recommendations of its consultant by expanding the monthly newsletter to a long-form piece using Issu to improve its aesthetic appeal and content. Further, to assist residents without computer access, staff began producing and distributing a small quantity of hardcopy monthly newsletters. |
| Continue to review and implement “Smart City” applications to determine which applications may enhance customer service and/or Village operations. | Finance and Public Works worked closely to implement the Advanced Metering Infrastructure (AMI) program in FY 2022. The Village staff will continue to promote the program and encourage participation. |
| Co-lead and support the mission, goals and responsibilities of the Village’s Diversity, Equity, and Inclusion Advisory Group. | The group held its first meeting in June 2021 and adopted definitions of the term’s “diversity”, “equity”, and “inclusion”. They also identified areas of focus that they will pursue via a subcommittee structure. In FY 2023 a DEI consultant was chosen. The consultant performed a process audit and survey of employees. The village will use the results of the consultants’ review to update all policies and procedures aligning with best practices. |
| The Age-Friendly Committee will complete its a baseline assessment of age-friendliness in the Village and evaluate the results. | The Age-Friendly committee will complete and present its report to the Village board in early FY24. The report will include recommendations for Board consideration. |

**VILLAGE OF RIVER FOREST, ILLINOIS
ADMINISTRATION OVERVIEW
FISCAL YEAR 2024 BUDGET**

PERFORMANCE MEASURES

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

| MEASURES | FY 2022 | | FY 2023 | | FY 2024 |
|---|-----------------------------------|---|-----------------------------------|---|-----------------------------------|
| | GOAL | ACTUAL | GOAL | PROJECTED | TARGET |
| GFOA Certificate of Excellence in Financial Reporting | Obtain | Obtained | Obtain | Obtained | Obtain |
| GFOA Distinguished Budget Award | Obtain | Obtained | Obtain | Obtained | Obtain |
| Send Monthly E-mail Blast to Village Residents | 12 E-Mails | 12 E-Mails | 12 E-Mails | 12 E-Mails | 12 E-Mails |
| Increase Website Traffic by 5% | 5% Increase | Obtained; 60% increase | 5% Increase | Not Obtained | 5% Increase |
| Retain or Improve Number of Resident Email Addresses | Retain 95% of e-mail addresses | Obtained; 95% of email addressed retained | Retain 95% of e-mail addresses | Obtained; 95% of email addressed retained | Retain 95% of e-mail addresses |
| Increase Number of Followers of Facebook page | 5% Increase | Obtained; 10% increase in followers | 10% Increase | Obtained; 10% increase in followers | 10% Increase |
| Increase Number of Employees Participating in the Flexible Benefit Program (FSA-125) | Retain 100% of current enrollment | Obtained; Enrollment increased by 16%) | Retain 100% of current enrollment | Obtained; 100% of current enrollment | Retain 100% of current enrollment |
| FOIA Response Time - Commercial Requests responded to within state guidelines | 100% | 100% | 100% | 100% | 100% |
| FOIA Response Time - Non-Commercial Requests responded to within state guidelines | 100% | 100% | 100% | 100% | 100% |

**VILLAGE OF RIVER FOREST, ILLINOIS
ADMINISTRATION OVERVIEW
FISCAL YEAR 2024 BUDGET**

ACTIVITY MEASURES

Projected through the end of the fiscal year.

| Measure | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 |
|--|-----------|-----------|-----------|-----------|-----------|
| Vehicle Stickers- Passenger | 5,827 | 5,618 | 5,139 | 5,033 | 5,082 |
| Vehicle Stickers- Seniors | 928 | 934 | 910 | 895 | 934 |
| Vehicle Stickers- Trucks | 132 | 141 | 107 | 116 | 107 |
| Vehicle Stickers- Motorcycles | 121 | 107 | 88 | 82 | 71 |
| Vehicle Stickers- Total | 7,008 | 6,800 | 6,244 | 6,126 | 6,194 |
| Vehicle Stickers- Late Notices Issued | 1,699 | 759 | - | - | 1,196 |
| Vehicle Stickers- Late Fees Assessed | 755 | 660 | 222 | 497 | 554 |
| Vehicle Stickers- Online Payments | 2,091 | 2,368 | 3,167 | 3,026 | 2,934 |
| Vehicle Sticker Sales | \$306,732 | \$289,331 | \$261,643 | \$259,588 | \$261,334 |
| Accounts Payable Checks Printed/Electronic Payments Made | 2,182 | 2,272 | 2,164 | 2,131 | 2,015 |
| Real Estate Transfer Stamps Issued | 232 | 233 | 241 | 318 | 235 |
| Animal Tags Issued | 207 | 131 | 68 | 160 | 113 |
| Cash Receipts | 26,677 | 25,404 | 22,889 | 23,048 | 21,708 |
| Invoices Issued | 167 | 112 | 135 | 142 | 165 |
| Freedom of Information Requests | 125 | 188 | 162 | 180 | 116 |
| Snow Removal Program Participants | - | 15 | 33 | 52 | 44 |
| Auto Liability Claims | 2 | 1 | 1 | 3 | 1 |
| Auto Physical Damage | 4 | 1 | 2 | 4 | 1 |
| General Liability Claims | 1 | 1 | 2 | 2 | 1 |
| Village Property Damage Claims | 12 | 10 | 6 | 11 | 6 |
| Workers Compensation Claims | 6 | 5 | 3 | 3 | 3 |

**Village of River Forest
Administration
Budget Detail by Account
Fiscal Year 2024 Budget**

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Projected | 2024 Budget | Increase (Decrease) | % Inc (Dec) |
|------------------|---------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------------|----------------|
| 10 | Administration | | | | | | | |
| 01-10-00-51-0200 | Salaries Regular | 607,451 | 555,044 | 758,575 | 644,262 | 743,206 | (15,369) | -2.03% |
| 01-10-00-51-1700 | Overtime | - | - | 500 | - | 500 | - | 0.00% |
| 01-10-00-51-1950 | Insurance Refusal Reimb | 113 | - | - | 900 | 1,350 | 1,350 | 0.00% |
| 01-10-00-51-3000 | Part-Time Salaries | 1,080 | 16,520 | - | - | - | - | 0.00% |
| | Personal Services | 608,644 | 571,564 | 759,075 | 645,162 | 745,056 | (14,019) | -1.85% |
| 01-10-00-52-0320 | FICA | 33,638 | 33,718 | 42,090 | 35,743 | 43,220 | 1,130 | 2.68% |
| 01-10-00-52-0325 | Medicare | 8,700 | 8,161 | 11,007 | 9,227 | 10,784 | (223) | -2.03% |
| 01-10-00-52-0330 | IMRF | 65,138 | 55,595 | 60,994 | 51,862 | 52,506 | (8,488) | -13.92% |
| 01-10-00-52-0350 | Employee Assistance Program | 1,804 | 1,966 | 16,910 | 5,000 | 9,906 | (7,004) | -41.42% |
| 01-10-00-52-0375 | Fringe Benefits | 9,186 | 5,777 | 10,188 | 7,328 | 9,612 | (576) | -5.65% |
| 01-10-00-52-0400 | Health Insurance | 68,494 | 62,865 | 99,468 | 83,024 | 77,397 | (22,071) | -22.19% |
| 01-10-00-52-0420 | Health Insurance - Retirees | (1,072) | 464 | - | 860 | - | - | 0.00% |
| 01-10-00-52-0425 | Life Insurance | 686 | 422 | 901 | 871 | 871 | (30) | -3.33% |
| 01-10-00-52-0430 | VEBA Contributions | 17,813 | 13,004 | 16,792 | 11,783 | 13,895 | (2,897) | -17.25% |
| 01-10-00-52-0500 | Wellness Program | 3,663 | 3,870 | 1,250 | 2,000 | 2,000 | 750 | 60.00% |
| | Benefits | 208,050 | 185,842 | 259,600 | 207,698 | 220,191 | (39,409) | -15.18% |
| 01-10-00-53-0200 | Communications | 40,326 | 52,338 | 49,255 | 57,920 | 55,705 | 6,450 | 13.10% |
| 01-10-00-53-0300 | Audit Services | 20,798 | 23,957 | 24,500 | 21,102 | 24,203 | (297) | -1.21% |
| 01-10-00-53-0350 | Actuarial Services | 3,335 | 6,430 | 4,300 | 4,300 | 5,370 | 1,070 | 24.88% |
| 01-10-00-53-0380 | Consulting Services | 89,625 | 180,450 | 131,500 | 120,000 | 106,500 | (25,000) | -19.01% |
| 01-10-00-53-0410 | IT Support | 158,344 | 156,671 | 137,073 | 135,000 | 139,902 | 2,829 | 2.06% |
| 01-10-00-53-0429 | Vehicle Sticker Program | 17,644 | 17,214 | 18,850 | 18,693 | 19,755 | 905 | 4.80% |
| 01-10-00-53-1100 | Health/Inspection Services | 15,450 | 16,776 | 15,915 | 26,500 | 20,000 | 4,085 | 25.67% |
| 01-10-00-53-1250 | Unemployment Claims | (2,142) | 16,806 | 5,000 | 2,500 | 5,000 | - | 0.00% |
| 01-10-00-53-2100 | Bank Fees | 13,558 | 16,863 | 18,039 | 22,968 | 21,767 | 3,728 | 20.67% |
| 01-10-00-53-2200 | Liability Insurance | 239,781 | 227,312 | 261,353 | 282,912 | 341,934 | 80,581 | 30.83% |
| 01-10-00-53-2250 | IRMA Liability Deductible | 25,014 | 226,569 | 10,000 | 100,000 | 10,000 | - | 0.00% |
| 01-10-00-53-3300 | Maint of Office Equipment | 9,754 | 8,776 | 10,040 | 9,000 | 10,050 | 10 | 0.10% |
| 01-10-00-53-4100 | Training | 1,416 | 8,231 | 7,500 | 6,000 | 6,500 | (1,000) | -13.33% |
| 01-10-00-53-4150 | Tuition Reimbursement | 2,500 | - | - | - | - | - | 0.00% |
| 01-10-00-53-4250 | Travel & Meeting | 191 | 8,051 | 11,650 | 10,000 | 10,100 | (1,550) | -13.30% |
| 01-10-00-53-4300 | Dues & Subscriptions | 34,684 | 36,745 | 34,225 | 30,000 | 31,600 | (2,625) | -7.67% |
| 01-10-00-53-4350 | Printing | 3,418 | 612 | 2,200 | 600 | 720 | (1,480) | -67.27% |
| 01-10-00-53-4400 | Medical & Screening | 4,872 | 1,038 | 1,500 | 750 | 1,500 | - | 0.00% |
| 01-10-00-53-5300 | Advertising/Legal Notice | 3,968 | 6,301 | 2,000 | 5,000 | 4,500 | 2,500 | 125.00% |
| 01-10-00-53-5400 | Damage Claims | 200 | - | - | - | - | - | 0.00% |
| 01-10-00-53-5600 | Community and Emp Programs | 49,551 | 70,524 | 54,300 | 35,000 | 54,800 | 500 | 0.92% |
| | Contractual Services | 732,285 | 1,081,664 | 799,200 | 888,245 | 869,906 | 70,706 | 8.85% |
| 01-10-00-54-0100 | Office Supplies | 17,496 | 20,099 | 17,245 | 16,500 | 17,245 | - | 0.00% |
| 01-10-00-54-0150 | Office Equipment | 3,372 | 8,185 | 3,000 | 2,000 | 2,000 | (1,000) | -33.33% |
| 01-10-00-54-0600 | Operating Supplies | 3,736 | - | - | - | - | - | 0.00% |
| 01-10-00-54-1300 | Postage | 10,502 | 8,250 | 10,615 | 11,500 | 11,845 | 1,230 | 11.59% |
| | Materials & Supplies | 35,106 | 36,534 | 30,860 | 30,000 | 31,090 | 230 | 0.75% |
| 10 | Administration | 1,584,084 | 1,875,604 | 1,848,735 | 1,771,105 | 1,866,243 | 17,508 | 0.95% |

BUDGET SNAPSHOT

| | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2023 PROJECTED | FY 2024 BUDGET |
|-----------------------------|-------------------|-------------------|----------------------|-------------------|
| Contractual Services | \$194,807 | \$242,694 | \$251,814 | \$283,785 |
| Total | \$194,807 | \$242,694 | \$251,814 | \$283,785 |

DEPARTMENT DESCRIPTION

The Village contracts with the West Suburban Consolidated Dispatch Center (WSCDC) for Police and Fire Emergency 911 Dispatch services. WSCDC provides service for the Villages of Forest Park, Oak Park, and River Forest and serves more than 80,000 residents.

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

WSCDC is governed by a Board of Directors comprised of the Village Manager of Oak Park, the Village Administrator of River Forest, and the Village Administrator of Forest Park. The agency has an annual budget of approximately \$4 million and runs on a calendar fiscal year. Member dues are calculated according to the number of calls for service generated by each member agency.

BUDGET ANALYSIS

The 2023 WSCDC Budget increased by 6.26% from the previous budget amount. WSCDC FY begins January 1. Being that River Forest uses a Fiscal Year Budget, the RF Costs shown reflect the cost increase beginning in January Of 2023.

| | FY 2020 BUDGET | FY 2021 BUDGET | FY 2022 BUDGET | FY 2023 BUDGET |
|----------------------------|-------------------|-------------------|-------------------|-------------------|
| WSCDC Budget | \$5,035,867 | \$4,169,271 | \$3,934,077 | \$4,196,767 |
| RF Costs | \$148,426 | \$182,199 | \$224,144 | \$275,285 |
| RF Percent of WSCDC | 7.40% | 9.74% | 16.85% | 12.08% |

WSCDC is funded by contributions from each member based on their respective call volume. When the State of Illinois passed the dispatch consolidation bill, River Forest’s share of ETSB funds began being redistributed directly to WSCDC in November 2017. WSCDC is using those funds to discount each member’s contribution. WSCDC is continuously trying to streamline services and technology, as well as pursue additional members to offset any future added expenses.

PERSONNEL SUMMARY

There are no personnel assigned to this division.

**Village of River Forest
E911
Budget Detail by Account
Fiscal Year 2024 Budget**

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Projected | 2024 Budget | Increase (Decrease) | % Inc (Dec) |
|-----------------------|-----------------------------|------------------------|------------------------|------------------------|---------------------------|------------------------|--------------------------------|------------------------|
| 14 | E911 | | | | | | | |
| 01-14-00-53-0380 | Consulting Services | - | - | 3,000 | - | - | (3,000) | -100.00% |
| 01-14-00-53-0410 | IT Support | 8,400 | 8,840 | 8,500 | 9,120 | 8,500 | - | 0.00% |
| 01-14-00-53-3100 | Maintenance of Equipment | - | - | 500 | - | - | (500) | -100.00% |
| 01-14-00-53-4100 | Training | - | - | 1,050 | - | - | (1,050) | -100.00% |
| 01-14-00-53-4275 | WSCDC Contribution | 138,982 | 185,967 | 224,144 | 242,694 | 275,285 | 51,141 | 22.82% |
| 01-14-00-53-4277 | Citizens Corps Council | - | - | 5,000 | - | - | (5,000) | -100.00% |
| 01-14-00-53-4278 | Medical Reserve Corp | - | - | 500 | - | - | (500) | -100.00% |
| | Contractual Services | 147,382 | 194,807 | 242,694 | 251,814 | 283,785 | 41,091 | 16.93% |
| 14 | E911 | 147,382 | 194,807 | 242,694 | 251,814 | 283,785 | 41,091 | 16.93% |

Boards and Commissions

BUDGET SNAPSHOT

| | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2023 PROJECTED | FY 2024 BUDGET |
|-----------------------------|-------------------|-------------------|----------------------|-------------------|
| Employee Benefits | \$2,484 | \$2,425 | \$1,724 | \$2,425 |
| Contractual Services | \$92,682 | \$ 209,710 | \$ 122,535 | \$114,210 |
| Commodities | \$0 | \$ 125 | \$125 | \$125 |
| Total | \$ 95,166 | \$212,260 | \$124,384 | \$116,760 |

DEPARTMENT DESCRIPTION

In FY 2019 the Village re-organized the budget to place all funds related to Village Boards, Commissions, and Committees into a single area within the budget. Funds included in this “Department” include expenses related to the functions of the following Boards and Commissions:

- Age Friendly Ad Hoc Advisory Committee
- Board of Fire and Police Commissioners
- Development Review Board
- Diversity, Equity, and Inclusion Advisory Group
- Economic Development Commission
- Finance and Administration Committee
- Historic Preservation Commission
- Local Ethics Commission
- Plan Commission
- Sustainability Commission
- Traffic and Safety Commission
- Zoning Board of Appeals

Expenses related to other Village Boards and Commissions, including the Fire Pension Board and Police Pension Board are charged to those funds. The FY 2024 budget includes various services applicable to all advisory bodies including, for example, the proposed outsourcing of minute taking.

Board of Fire and Police Commissioners

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

The total budget for the Board of Fire and Police Commissioners for FY 2024 is \$32,425, which includes secretarial services, recruiting costs and pre-employment testing for all sworn public safety positions. A majority of the BFPC’s budget will be used toward the creation of new lists for public safety positions in accordance with the schedule below and to recruit candidates for any vacancies created during the Fiscal Year.

**VILLAGE OF RIVER FOREST, ILLINOIS
BOARDS AND COMMISSIONS OVERVIEW
FISCAL YEAR 2024 BUDGET**

| List | Expiration Date | Comments |
|-----------------------|------------------------|--|
| Patrol Officer | December 2024 | Testing completed in FY 23; expires in 2 years |
| Firefighter/Paramedic | November 2024 | Testing completed in FY 23; expires in 2 years |
| Police Sergeant | May 2025 | Testing completed in FY 23; expires in 3 years |
| Fire Lieutenant | February 2025 | Testing completed in FY 22; expires in 3 years |

The remainder of the FY 2024 budget for Boards and Commissions includes funds for future project-specific expenses and general expenses that cross multiple advisory bodies. The primary goals and objectives for each for FY 2024 include:

Age Friendly Ad Hoc Advisory Committee

The Age Friendly *Ad Hoc* Committee is tasked with Conducting a baseline assessment of the age-friendliness of the Village and Evaluating and preparing an Age-Friendly Plan to be submitted to the AARP (American Association of Retired Persons) for review and endorsement.

Development Review Board

The Development Review Board holds hearings and makes recommendations to the Village Board of Trustees regarding planned development applications. All, or nearly all, expenses related to the Development Review Board are charged to the applicant. Most of the costs associated with planned development applications heard by the Development Review Board are reimbursed by the applicant.

Diversity, Equity, and Inclusion Advisory Group

The Diversity, Equity, and Inclusion (DEI) Advisory Group was created and began meeting in FY 2022 to begin working toward its initial goals and responsibilities.

Economic Development Commission

The Economic Development Commission will (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, (7) Coordinate economic development outreach to surrounding units of local government.

Historic Preservation Commission

The Historic Preservation Commission (HPC) holds hearings and reviews applications for Landmark properties and Certificates of Appropriateness. The Commission also acts as a resource to the public providing education in the areas of historic and architectural preservation.

**VILLAGE OF RIVER FOREST, ILLINOIS
BOARDS AND COMMISSIONS OVERVIEW
FISCAL YEAR 2024 BUDGET**

Local Ethics Commission

The Local Ethics Commission receives all complaints about violations of the River Forest Ethics Ordinance. As of this writing, there have been no complaints received.

Plan Commission

The Plan Commission oversees the maintenance of the Comprehensive Plan that articulates the Village's general land use policies. The Comprehensive Plan was adopted in FY 2020.

Sustainability Commission

The Sustainability Commission's purpose is to enhance the quality of life of its residents through the study and promotion of sustainable practices that conserve natural resources and protect the environment.

Traffic and Safety Commission

The function of the Traffic and Safety Commission is to review transit, parking and potentially hazardous traffic matters of the Village that have been referred to them. The Commission serves in an advisory capacity to the Village Board of Trustees.

Zoning Board of Appeals

The Zoning Board of Appeals holds hearings and makes recommendations to the Village Board regarding applications for zoning variations, rezoning, zoning code text amendments, appeals and special use permits.

PERSONNEL SUMMARY

There is one in-house position that acts in an interim secretarial role for the Board of Fire and Police Commissioners.

**Village of River Forest
Boards and Commissions
Budget Detail by Account
Fiscal Year 2024 Budget**

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Projected | 2024 Budget | Increase (Decrease) | % Inc (Dec) |
|------------------|---------------------------------|----------------|----------------|----------------|-------------------|----------------|------------------------|----------------|
| 15 | Boards and Commissions | | | | | | | |
| 01-15-00-52-0320 | FICA | 584 | 613 | 665 | 378 | 665 | - | 0.00% |
| 01-15-00-52-0325 | Medicare | 137 | 143 | 155 | 88 | 155 | - | 0.00% |
| 01-15-00-52-0330 | IMRF | 1,035 | 1,008 | 885 | 538 | 885 | - | 0.00% |
| 01-15-00-52-0375 | Fringe Benefits | 720 | 720 | 720 | 720 | 720 | - | 0.00% |
| | Benefits | 2,476 | 2,484 | 2,425 | 1,724 | 2,425 | - | 0.00% |
| 01-15-00-53-0380 | Consulting Services | 13,164 | 17,993 | 150,000 | 75,500 | 50,000 | (100,000) | -66.67% |
| 01-15-00-53-0400 | Secretarial Services | 9,425 | 9,887 | 10,000 | 10,000 | 10,000 | - | 0.00% |
| 01-15-00-53-0420 | Legal Services | 18,327 | 7,031 | 10,000 | 10,500 | 10,000 | - | 0.00% |
| 01-15-00-53-4100 | Training | - | - | 500 | - | 500 | - | 0.00% |
| 01-15-00-53-4250 | Travel & Meeting | 96 | 215 | 10,175 | 2,500 | 12,675 | 2,500 | 24.57% |
| 01-15-00-53-4300 | Dues & Subscriptions | 375 | 385 | 385 | 385 | 385 | - | 0.00% |
| 01-15-00-53-4400 | Medical & Screening | 10,124 | 22,629 | 10,000 | 3,000 | 10,000 | - | 0.00% |
| 01-15-00-53-4450 | Testing | 9,206 | 25,761 | 8,000 | 10,000 | 10,000 | 2,000 | 25.00% |
| 01-15-00-53-5300 | Advertising/Legal Notice | 8,416 | 8,781 | 10,650 | 10,650 | 10,650 | - | 0.00% |
| | Contractual Services | 69,133 | 92,682 | 209,710 | 122,535 | 114,210 | (95,500) | -45.54% |
| 01-15-00-54-0100 | Office Supplies | - | - | 100 | 100 | 100 | - | 0.00% |
| 01-15-00-54-1300 | Postage | 7 | - | 25 | 25 | 25 | - | 0.00% |
| | Materials & Supplies | 7 | - | 125 | 125 | 125 | - | 0.00% |
| 15 | Boards and Commissions | 71,616 | 95,166 | 212,260 | 124,384 | 116,760 | (95,500) | -44.99% |

BUDGET SNAPSHOT

| | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2023 PROJECTED | FY 2024 BUDGET |
|-----------------------------|-------------------|-------------------|----------------------|-------------------|
| Contractual Services | \$294,554 | \$233,000 | \$173,000 | \$253,000 |
| Total | \$294,554 | \$233,000 | \$173,000 | \$253,000 |

DEPARTMENT DESCRIPTION

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

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

BUDGET ANALYSIS

The FY 2024 legal budget includes fees associated with collective bargaining with the FOP (police) and IAFF (fire) labor unions, as well as anticipated fees for continuing negotiations with Local 150, which represents Public Works employees.

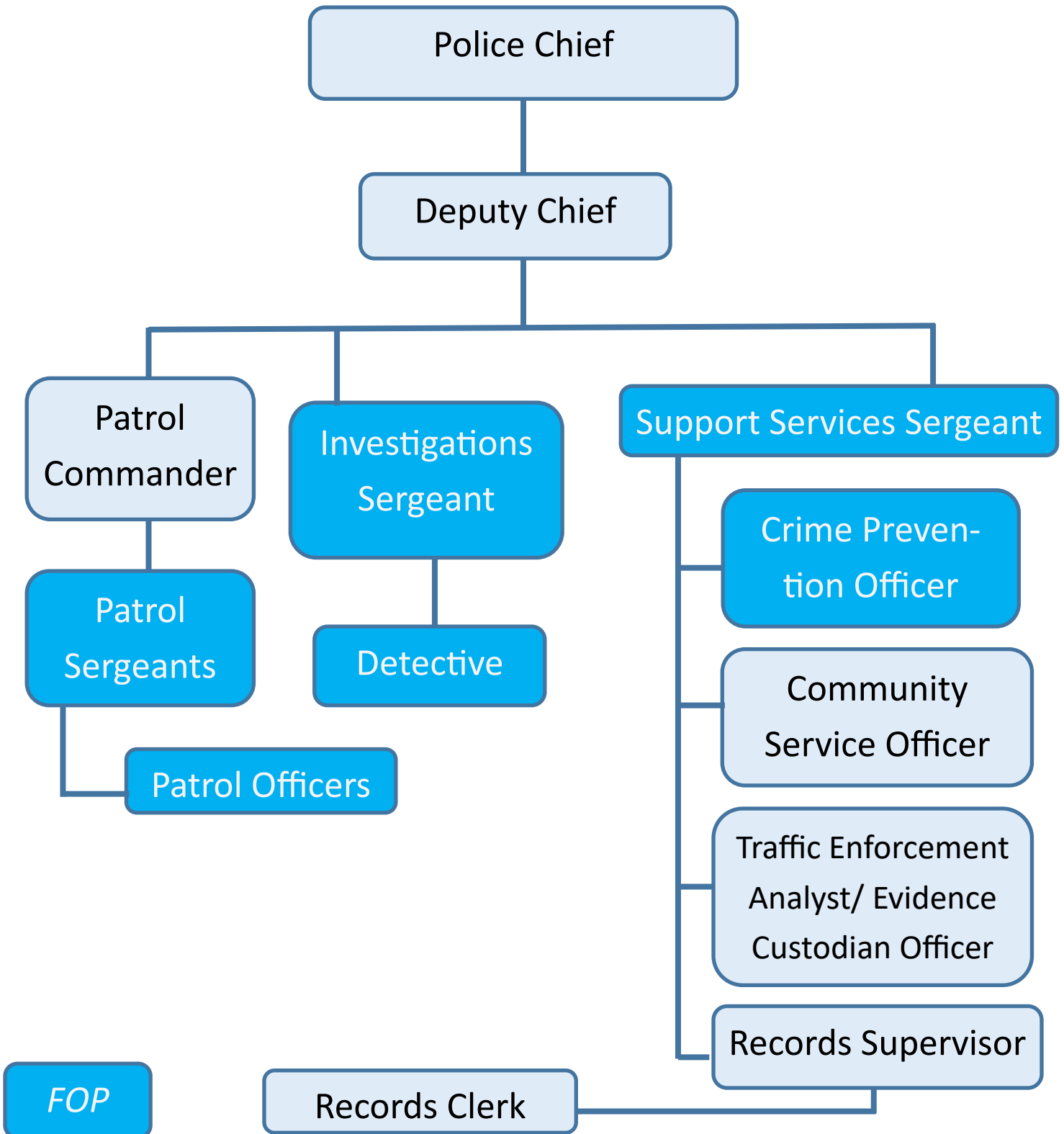
PERSONNEL SUMMARY

There are no personnel assigned to this division.

**Village of River Forest
Legal Services
Budget Detail by Account
Fiscal Year 2024 Budget**

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Projected | 2024 Budget | Increase (Decrease) | % Inc (Dec) |
|-----------------------|--------------------------------|------------------------|------------------------|------------------------|---------------------------|------------------------|--------------------------------|------------------------|
| 30 | Legal Services | | | | | | | |
| 01-30-00-53-0420 | Labor and Employment Legal Svc | 144,411 | 80,033 | 50,000 | 30,000 | 50,000 | - | 0.00% |
| 01-30-00-53-0425 | Village Attorney | 154,642 | 202,906 | 165,000 | 125,000 | 185,000 | 20,000 | 12.12% |
| 01-30-00-53-0426 | Village Prosecutor | 11,016 | 11,615 | 18,000 | 18,000 | 18,000 | - | 0.00% |
| | Contractual Services | 310,070 | 294,554 | 233,000 | 173,000 | 253,000 | 20,000 | 8.58% |
| 30 | Legal Services | 310,070 | 294,554 | 233,000 | 173,000 | 253,000 | 20,000 | 8.58% |

Police Department Organizational Chart



BUDGET SNAPSHOT

| | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2023 PROJECTED | FY 2024 BUDGET |
|----------------------|--------------------|--------------------|----------------------|--------------------|
| Personal Services | \$3,221,649 | \$3,696,761 | \$3,515,243 | \$3,956,913 |
| Employee Benefits | \$ 2,686,044 | \$2,634,537 | \$2,658,581 | \$2,615,315 |
| Contractual Services | \$331,305 | \$340,030 | \$369,551 | \$392,457 |
| Commodities | \$155,082 | \$162,812 | \$196,869 | \$383,297 |
| Transfers | - | \$305,227 | \$359,566 | \$300,445 |
| Total | \$6,394,080 | \$7,139,367 | \$7,099,810 | \$7,648,427 |

DEPARTMENT DESCRIPTION

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

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

The Patrol Division is the largest and most visible component of the department, consisting of 20 uniformed patrol officers, a patrol commander, three sergeants (one per shift), and three corporals (one per shift, which is included in the 20 uniformed patrol). The Department has budgeted funds in this Fiscal Year for two (2) additional officers for future vacancies. Marked patrol vehicles are used to patrol the community, and the Patrol Division provides continuous policing to the community 24 hours a day, every day of the year. One officer is assigned as a hybrid traffic/tactical officer, who addresses traffic complaints and crime patterns plus works closely with the Investigations Division. A second officer was assigned to this position in January 2023 to augment and improve effective services.

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

The Administrative Division includes the police chief, deputy chief, support services sergeant, crime prevention/school liaison officer, records supervisor, community service officer, and 2 part-time personnel. This division provides support to both patrol and investigations by developing the department's objectives, promoting community policing strategies, operating budget oversight, and making program recommendations, which are aligned with the Village's and department's goals. This division is also tasked with fiscal monitoring, oversight of personnel and benefits, records management and maintenance of the department's technical equipment, and automated traffic enforcement administration.

**VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2024 BUDGET**

BUDGET ANALYSIS

Personal Services includes labor/management contractual obligations, which includes cost of living, holiday pay, IDOT Step overtime, and educational incentives increases. Overtime expenditures were higher due to training of new officers and lateral transfers by officers to other departments. A moderate increase is expected comparing FY23 and FY24. Employee Benefits primarily include Medicare, health insurance, retiree health insurance, and pension contribution increases. There is a small decrease expected between FY23 and FY24. Contractual Services include IT support, maintenance of vehicles, training, and community support services. There is an increase expected between FY23 and FY24 mainly due to increase in obligations to the crossing guard vendor and Thrive, the community’s mental health service provider. Materials and Supplies include gas & oil costs and equipment purchases. A small decrease is expected between FY23 and FY24.

PERSONNEL SUMMARY

| | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2024 BUDGET |
|---|---------------------------|---------------------------|---------------------------|
| Sworn Officers | 28 | 28 | 28 |
| Non-Sworn | 3 | 3.5* | 3 |
| TOTAL POLICE FTEs | 31 | 31.5 | 31 |
| *reflects additional PT CSO position | | | |

LOOKING FORWARD: 2024 OBJECTIVES

In FY 2021 the Village of River Forest modified its Objectives Section to incorporate the guiding principles set by the Village Board, which include Protecting Public Safety, Stabilizing Property Taxes, and Strengthening Property Values. The strategies in which the Village works to satisfy these principles is through providing exceptional customer service, ensuring efficient and effective municipal operations, protecting and enhancing the quality of life for Village residents, and continuing efforts towards economic development.

Guiding Principle: Protecting Public Safety

1. Continue to implement recommendations from the River Forest Bicycle Plan including: additional training to enhance Bicycle Officers knowledge and abilities; participate in Education and Enforcement programs as Ambassadors of bicycle use and safety; attend community events such as LemonAid and the Annual Food Truck Rally to encourage community members to practice bicyclist safety; organize community bicycle rides through existing programs such as the Junior Citizen Police Academy; and organize an additional Bike to Campus event for schools in River Forest.
2. Expand on existing platform used for overnight parking to include access for residents to additional modules that will improve access and communication with the Department.
3. Further Community/Problem Policing Oriented Strategies - Host quarterly Community Safety Meetings, as part of a strong public outreach strategy, and utilizing electronic communications to broaden our outreach. Utilize existing Village communication tools (website, e-news, Facebook, crime alerts) as part of a well-rounded communications strategy. Attend block parties, as well as expanding the Police Department’s presence at community events and functions taking place at schools, parks, and the Community Center. Look for new opportunities to engage the public on ongoing police-related matters, including social, procedural, and restorative, in the community and identify crime or related traffic priorities.
4. Expand and enhance use of smart city technology to apprehend offenders and prevent criminal acts within the Village. The Department will add Body Worn Cameras and update In-Car Video cameras this year. Utilization and

**VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2024 BUDGET**

expansion of street cameras, license plate readers, and other emerging technologies has already proven to be a force-multiplier and has enhanced situational/command awareness.

5. Conduct enhanced traffic enforcement strategies to address resident, school official, and officer driven safety concerns. This will include tactics which are data driven and accomplished with the use of message boards, speed-radar trailers, decoy squad cars, and high visibility patrols. Both educational and enforcement methods will be utilized.

Guiding Principle: Stabilizing Property Taxes

1. Collaborate with other Village Departments on the Village-wide Traffic Study in an effort to make the roadways in the Village safer for motorists, pedestrians, and bicyclists.
2. Identify additional sources of funding for Department programs and equipment such as public and private grant opportunities. Examine utilizing a grant research, writing, and consulting service would be a professional strategy to help apply for and increase the likelihood of being a grant recipient.
3. Further develop the scheduling system to enhance tracking of overtime, compensatory time, and staffing in an effort to reduce costs. Develop the scheduling system to a “paperless” process.
4. Improve Police Officer Candidate training and evaluation process to ensure quality candidates are attracted and retained.

Guiding Principle: Strengthening Property Values

1. Use crime analysis to identify the central locations of crime “hot spots” and identify strategies to address those patterns to ensure that River Forest neighborhoods remain desirable places to live and work.
2. Continue to build upon existing partnerships and develop new relationships with stakeholders to address issues such as homelessness, mental health, and drug abuse, and help to provide resources to strengthen community relations.
3. Implement community partnership programs such as Vacation Watch and shared residential security camera programs that can reinforce community pride and commitment to homeowner engagement in common public safety goals. Utilization and expansion of street cameras, license plate readers, and other emerging technologies has already proven to be a force-multiplier and has enhanced situational/command awareness.

**VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2024 BUDGET**

REVIEWING THE YEAR: 2023 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: PROTECTING PUBLIC SAFETY

| GOALS | STATUS |
|---|---|
| <p>Continue to implement recommendations from the River Forest Bicycle Plan including: additional training to enhance Bicycle Officers knowledge and abilities; participate in Education and Enforcement programs as Ambassadors of bicycle use and safety; attend community events such as LemonAid and the Annual Food Truck Rally to encourage community members to practice bicyclist safety; organize community bicycle rides through existing programs such as the Junior Citizen Police Academy; and organize an additional Bike to Campus event for schools in River Forest.</p> | <p>Officers attended nearly forty (40) block parties. Officers participated in the 2nd Annual River Forest Community Bicycle Exchange. The Junior Citizen Police Academy was held with bicycle safety as one of the items on the curriculum. The Department continued its support of the LemonAid event. Officers attended the 2022 International Police Mountain Bike Association Conference in Dayton, Ohio. Officers participated in the 3rd Annual Tour de Proviso Bicycle Ride. Officers also participated in the Wounded Warrior Project Soldier Ride. Online Bicycle Registration has been successful in allowing residents to register their bicycles electronically.</p> |
| <p>Expand on existing platform used for overnight parking to include: access for residents to make vacation watch requests online; directed patrol assignments for traffic enforcement and foot patrols; and entry of information for at-risk residents for access by police to better respond to the needs of community members.</p> | <p>The Department began implementation of the directed patrol assignments and traffic enforcement missions using the platform. The Department is working with the platform vendor to offer online vacation watch requests for residents as well as enhanced officer access to assist at-risk residents.</p> |
| <p>Further Community/Problem Policing Oriented Strategies - attend block parties, as well as expanding the Police Department's presence at community events and functions taking place at schools, parks, and the Community Center. The Department will participate in events to the extent possible given COVID-19 restrictions. Look for new opportunities to engage the public on ongoing police-related matters, including social, procedural, and restorative, in the community and identify crime or related traffic priorities. Host quarterly Community Safety Meetings, as part of a strong public outreach strategy, and utilizing electronic communications to broaden our outreach. Utilize existing Village communication tools (website, e-news, Facebook, crime alerts) as part of a well-rounded communications strategy.</p> | <p>The Department continued outreach through available technologies such as Facebook Live, YouTube, and Zoom. The Department hosted quarterly Community Safety Meetings which were live-streamed and recordings of the meetings were made available to the public via the Village website. Officers attended nearly all 40 block parties and special events, including LemonAid, Tour de Proviso Bicycle Ride, and the 2nd Annual River Forest Bicycle Exchange. The Department sent out monthly safety tips and community alerts via the Village website and contributed information for the Village E-News Messages.</p> |
| <p>Expand and enhance use of smart city technology to apprehend offenders and prevent criminal acts within the Village. Utilization and expansion of street cameras, license plate readers, and other emerging technologies has already proven to be a force-multiplier and has enhanced situational/command awareness.</p> | <p>The use of street cameras proved to be invaluable in several cases throughout the year. The systems assisted in developing suspects and identifying vehicles. The systems were also used during in-progress incidents to assist in locating offenders. The Street Camera Strategic Plan continues with the addition of cameras in the center of the Village, primarily in the areas of Thatcher Avenue, Harlem Avenue, Chicago Avenue and Augusta Boulevard. The next phase of the Plan will continue with cameras installed in the north side of the Village.</p> |

**VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2024 BUDGET**

| | |
|---|--|
| <p>Conduct enhanced traffic enforcement strategies to address resident, school official, and officer driven safety concerns. This will include tactics which are data driven and accomplished with the use of message boards, speed radar trailers, decoy squad cars, and high visibility patrols. Both educational and enforcement methods will be utilized.</p> | <p>Officers continued with traditional enforcement and education methods. The addition of pole-mounted radar units and use of traffic crash analysis were used for data driven response by officers. Officers also conducted traffic enforcement missions based on requests from citizens. Officers completed over 928 hours of traffic enforcement related duties in 2022, with a total of 4,098 stops resulting in 2,395 moving violations, 1,229 compliance violations, and 1,703 warnings.</p> |
|---|--|

VILLAGE BOARD STRATEGIC GOAL: STABILIZING PROPERTY TAXES

| GOAL | STATUS |
|--|--|
| <p>Identify additional sources of funding for Department programs and equipment such as public and private grant opportunities. Examine utilizing a grant research, writing, and consulting service would be a professional strategy to help apply for and increase the likelihood of being a grant recipient.</p> | <p>The Department continued to receive grant funding through the US Department of Justice and Illinois Department of Transportation. Other grants were applied and although funding was not obtained, the grants will be applied for again.</p> |
| <p>Further develop the new scheduling system to enhance tracking of overtime, compensatory time, and staffing in an effort to reduce costs.</p> | <p>A multi-phase approach was implemented. All scheduling and overtime was entered and tracked using the scheduling system during 2023.</p> |
| <p>Improve Police Officer Candidate training and evaluation process to ensure quality candidates are attracted and retained.</p> | <p>Command Staff worked with the labor union to develop a new schedule for the 2022 Calendar Year to improve quality of life for Department members. The Administration and Finance Departments were also engaged in the process. Members appreciated the schedule and was implemented again for 2023 Calendar Year.</p> |

VILLAGE BOARD STRATEGIC GOAL: STRENGTHENING PROPERTY VALUES

| GOAL | STATUS |
|---|---|
| <p>Use crime analysis to identify the central locations of crime “hot spots” and identify strategies to address those patterns to ensure that River Forest neighborhoods remain desirable places to live and work.</p> | <p>Crime analysis mapping was used to assist officers in identifying areas of focus and concern. Pattern and trend analysis were also used throughout the year.</p> |
| <p>Monitor and observe the effects of non-violent offenses, such as criminal damage and vandalism, and quality of life issues, such as homelessness, mental health, and drug abuse, to determine if additional resources or public/private partnerships are needed to strengthen community relations.</p> | <p>The Department continued partnerships with Oak Park Township services, Age-Friendly River Forest, and Housing Forward, among others. Officers completed training in Crisis Intervention, De-escalation Techniques, and Human Rights.</p> |
| <p>Implement community partnership programs such as Vacation Watch and shared residential security camera programs that can reinforce community pride and commitment to homeowner engagement in common public safety goals.</p> | <p>The Vacation Watch program was offered to residents through traditional means. The existing platform that offers online vacation watch requests was further developed. A plan to roll out the system to residents is projected for April 2023. The Department will continue to</p> |

**VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2024 BUDGET**

work with residents and existing camera system platforms such as Ring and Nest.

PERFORMANCE MEASURES

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

| MEASURES | FY 2022 | | FY 2023 | | FY 2024 |
|---|---------------|--|-----------|--|--------------|
| | TARGET | ACTUAL (1 ST – 4 TH QTRS) | TARGET | ACTUAL (1 ST – 3 RD QTRS) | TARGET |
| 4:00 Minute Average Police Response Time for High Priority Calls for Service | 4 minutes | 3.385 minutes | 4 minutes | 3.82 minutes | 4 minutes |
| Staff Injuries on Duty Resulting in Lost Work Days | ↓ 50% | 0 Injuries 0 days | ↓ 50% | 0 Injuries 0 days | 0 days lost |
| Reduction in Number of Claims Filed for Property or Vehicle Damage Caused by the Police Department | 0 Claims ↓ | 6 Claims | 0 Claims | 4 Claims | 0 Claims |
| Improve Communication with Bargaining Unit and Reduce Number of Grievances | ↓ 25% | 0 Grievance | ↓ 25% | 0 Grievance | 0 Grievances |
| Reduce Overtime and Improve Morale by Reducing Sick Leave Usage. Comparison of FY 2022 and FY 2023 | ↓ 10 % | 67 total days including 42 FMLA days | ↓ 10 % | 148.5 total days including 71.5 FMLA days | ↓ 10 % |

**VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2024 BUDGET**

ACTIVITY MEASURES

Activity is measured by calendar year.

| Measure | 2019 | 2020 | 2021 | 2022 |
|--|--------|--------|--------|--------|
| Calls for Service/Events*** | 13,140 | 10,475 | 10,342 | 11,813 |
| Group A Offenses* | 245 | 202 | 171 | 184 |
| Group B Offenses** | 803 | 629 | 888 | 1,098 |
| Traffic Citations*** | 2,518 | 1,695 | 2,026 | 2,395 |
| Parking and Compliance Citations*** | 5,468 | 1,282 | 4,080 | 4,368 |
| Traffic Accidents*** | 521 | 323 | 429 | 423 |
| Group A Arrests- Adult | 87 | 93 | 58 | 66 |
| Group A Arrests- Juvenile | 15 | 2 | 1 | 1 |
| Group B Arrests- Adult | 483 | 351 | 375 | 506 |
| Group B Arrests- Juvenile | 14 | 19 | 11 | 11 |
| Special Event Permits*** | 14 | 5 | 13 | 8 |
| Film Permits | 6 | 9 | 8 | 15 |

* Group A offenses (formerly Part I offenses) include Homicide, Criminal Sexual Assault, Robbery, Aggravated Battery, Burglary, Theft over \$500.00, Arson and Motor Vehicle Theft.

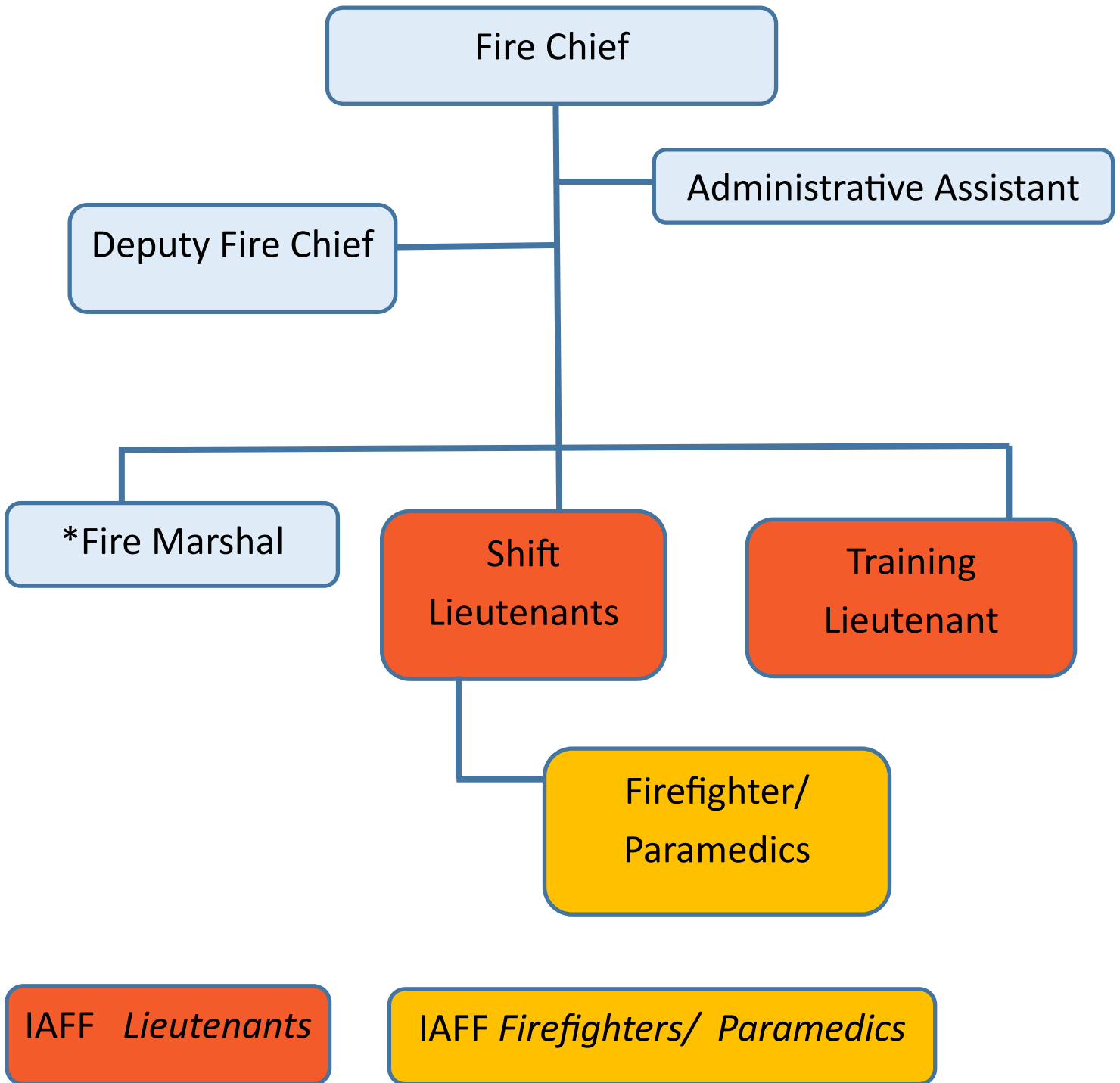
** Group B offenses (formerly Part II offenses) include Simple Battery, Assault, Criminal Trespass, Disorderly Conduct and all other misdemeanor offenses.

*** The COVID-19 Pandemic had an effect on several measured categories. The result was a reduction in Calls for Service, Group A and Group B Offenses, Citations (including Traffic, Parking, and Compliance), and Traffic Accidents in CY 2020 and CY 2021. Special Event and Film Permits were also impacted.

**Village of River Forest
Police Department
Budget Detail by Account
Fiscal Year 2024 Budget**

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Projected | 2024 Budget | Increase (Decrease) | % Inc (Dec) |
|------------------|---------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------------|----------------|
| 40 | Police Department | | | | | | | |
| 01-40-00-51-0100 | Salaries Sworn | 2,616,911 | 2,574,156 | 3,003,649 | 2,874,775 | 3,241,036 | 237,387 | 7.90% |
| 01-40-00-51-0200 | Salaries Regular | 138,406 | 124,985 | 135,041 | 137,535 | 145,565 | 10,524 | 7.79% |
| 01-40-00-51-1500 | Specialist Pay | 30,944 | 32,465 | 43,718 | 34,692 | 37,718 | (6,000) | -13.72% |
| 01-40-00-51-1600 | Holiday Pay | 107,756 | 99,754 | 134,842 | 129,806 | 145,107 | 10,265 | 7.61% |
| 01-40-00-51-1700 | Overtime | 249,699 | 321,528 | 252,903 | 256,225 | 278,193 | 25,290 | 10.00% |
| 01-40-00-51-1727 | IDOT STEP Overtime | 4,026 | 1,195 | 9,609 | 2,556 | 10,578 | 969 | 10.08% |
| 01-40-00-51-1800 | Educational Incentives | 29,150 | 22,600 | 30,650 | 22,600 | 40,650 | 10,000 | 32.63% |
| 01-40-00-51-1950 | Insurance Refusal Reim | 1,575 | 3,000 | 5,400 | 3,300 | 2,700 | (2,700) | -50.00% |
| 01-40-00-51-3000 | Part-Time Salaries | 33,257 | 41,966 | 80,949 | 53,754 | 55,366 | (25,583) | -31.60% |
| | Personal Services | 3,211,725 | 3,221,649 | 3,696,761 | 3,515,243 | 3,956,913 | 260,152 | 7.04% |
| 01-40-00-52-0320 | FICA | 10,008 | 10,163 | 13,391 | 11,722 | 12,457 | (934) | -6.97% |
| 01-40-00-52-0325 | Medicare | 43,914 | 44,558 | 53,424 | 47,563 | 57,183 | 3,759 | 7.04% |
| 01-40-00-52-0330 | IMRF | 17,306 | 16,394 | 17,968 | 16,546 | 12,624 | (5,344) | -29.74% |
| 01-40-00-52-0375 | Fringe Benefits | 1,840 | 1,920 | 2,640 | 1,920 | 2,640 | - | 0.00% |
| 01-40-00-52-0400 | Health Insurance | 404,738 | 366,844 | 419,501 | 458,958 | 438,158 | 18,657 | 4.45% |
| 01-40-00-52-0420 | Health Insurance - Retirees | 81,938 | 89,718 | 93,073 | 93,268 | 93,670 | 597 | 0.64% |
| 01-40-00-52-0425 | Life Insurance | 1,920 | 1,970 | 2,277 | 2,788 | 2,277 | - | 0.00% |
| 01-40-00-52-0430 | VEBA Contributions | 59,193 | 57,998 | 72,360 | 76,931 | 75,060 | 2,700 | 3.73% |
| 01-40-00-53-0009 | Contribution to Police Pension | 1,479,613 | 2,096,479 | 1,959,903 | 1,948,885 | 1,921,246 | (38,657) | -1.97% |
| | Benefits | 2,100,470 | 2,686,044 | 2,634,537 | 2,658,581 | 2,615,315 | (19,222) | -0.73% |
| 01-40-00-53-0200 | Communications | 4,632 | 3,755 | 3,300 | 3,605 | 3,700 | 400 | 12.12% |
| 01-40-00-53-0385 | Administrative Adjudication | 18,218 | 17,373 | 26,140 | 22,500 | 24,300 | (1,840) | -7.04% |
| 01-40-00-53-0410 | IT Support | 16,633 | 18,035 | 24,156 | 24,744 | 26,786 | 2,630 | 10.89% |
| 01-40-00-53-0430 | Animal Control | 1,880 | 1,350 | 1,775 | 2,060 | 3,200 | 1,425 | 80.28% |
| 01-40-00-53-3100 | Maint of Equipment | 12,529 | 13,409 | 16,631 | 17,556 | 20,895 | 4,264 | 25.64% |
| 01-40-00-53-3200 | Maintenance of Vehicles | 52,402 | 48,773 | 56,560 | 64,416 | 57,430 | 870 | 1.54% |
| 01-40-00-53-3600 | Maintenance of Buildings | - | 729 | 850 | 800 | 1,000 | 150 | 17.65% |
| 01-40-00-53-4100 | Training | 28,998 | 36,133 | 40,600 | 38,485 | 39,810 | (790) | -1.95% |
| 01-40-00-53-4200 | Community Support Services | 77,730 | 140,933 | 136,365 | 164,900 | 184,271 | 47,906 | 35.13% |
| 01-40-00-53-4250 | Travel & Meeting | 38 | 622 | 3,450 | 2,070 | 3,720 | 270 | 7.83% |
| 01-40-00-53-4300 | Dues & Subscriptions | 7,623 | 8,307 | 8,838 | 9,480 | 10,480 | 1,642 | 18.58% |
| 01-40-00-53-4350 | Printing | 4,857 | 2,799 | 5,900 | 6,095 | 6,400 | 500 | 8.47% |
| 01-40-00-53-4400 | Medical & Screening | 740 | 2,900 | 5,465 | 2,840 | 5,465 | - | 0.00% |
| 01-40-00-53-5400 | Damage Claims | 52,303 | 36,187 | 10,000 | 10,000 | 5,000 | (5,000) | -50.00% |
| | Contractual Services | 278,585 | 331,305 | 340,030 | 369,551 | 392,457 | 52,427 | 15.42% |
| 01-40-00-54-0100 | Office Supplies | 7,833 | 11,281 | 10,216 | 7,770 | 9,500 | (716) | -7.01% |
| 01-40-00-54-0150 | Equipment | 10,001 | 6,781 | - | - | 190,000 | 190,000 | 100.00% |
| 01-40-00-54-0200 | Gas & Oil | 37,445 | 50,296 | 40,898 | 72,624 | 71,172 | 30,274 | 74.02% |
| 01-40-00-54-0300 | Uniforms Sworn Personnel | 31,417 | 36,608 | 36,925 | 44,125 | 41,550 | 4,625 | 12.53% |
| 01-40-00-54-0310 | Uniforms Other Personnel | 165 | 3,371 | 1,925 | 850 | 1,925 | - | 0.00% |
| 01-40-00-54-0400 | Prisoner Care | 3,697 | 4,151 | 3,650 | 2,850 | 3,650 | - | 0.00% |
| 01-40-00-54-0600 | Operating Supplies | 1,515 | 5,036 | 6,805 | 6,450 | 8,000 | 1,195 | 17.56% |
| 01-40-00-54-0601 | Radios | 4,332 | 1,103 | 8,350 | 8,890 | 10,050 | 1,700 | 20.36% |
| 01-40-00-54-0602 | Firearms and Range Supplies | 18,465 | 18,097 | 19,909 | 20,050 | 21,050 | 1,141 | 5.73% |
| 01-40-00-54-0603 | Evidence Supplies | 5,628 | 2,565 | 7,150 | 6,600 | 7,200 | 50 | 0.70% |
| 01-40-00-54-0605 | DUI Expenditures | 4,070 | 219 | 3,976 | 3,800 | 4,100 | 124 | 3.12% |
| 01-40-00-54-0610 | Drug Forfeiture Expenditures | 3,390 | - | 400 | 350 | 400 | - | 0.00% |
| 01-40-00-54-0615 | Article 36 Exp | - | - | 1,517 | 1,500 | 1,600 | 83 | 5.47% |
| 01-40-00-54-0620 | Cannabis Tax Act Expenditures | 7,255 | 15,574 | 21,091 | 21,010 | 13,100 | (7,991) | -37.89% |
| | Materials & Supplies | 135,212 | 155,082 | 162,812 | 196,869 | 383,297 | 220,485 | 135.42% |
| 01-40-00-57-5013 | Transfer to CERF | - | - | 305,227 | 359,566 | 300,445 | (4,782) | -1.57% |
| | Other Financing Uses | - | - | 305,227 | 359,566 | 300,445 | (4,782) | -1.57% |
| 40 | Police Department | 5,725,991 | 6,394,080 | 7,139,367 | 7,099,810 | 7,648,427 | 509,060 | 7.13% |

Fire Department Organizational Chart



*Transition year—see overview

BUDGET SNAPSHOT

| CATEGORY | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2023 PROJECTED | FY 2024 BUDGET |
|----------------------|--------------------|--------------------|----------------------|--------------------|
| Personal Services | \$2,525,711 | \$2,623,173 | \$2,680,123 | \$2,890,579 |
| Employee Benefits | \$2,343,028 | \$2,169,961 | \$2,059,246 | \$2,211,184 |
| Contractual Services | \$294,094 | \$177,145 | \$351,331 | \$388,217 |
| Commodities | \$57,533 | \$66,207 | \$126,340 | \$100,509 |
| Transfers | \$0 | \$269,755 | \$425,102 | \$280,462 |
| Total | \$5,220,366 | \$5,306,241 | \$5,642,142 | \$5,870,951 |

DEPARTMENT DESCRIPTION

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

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

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

BUDGET ANALYSIS

The FY 2024 Budget reflects an 10.64% increase of \$564,710 from the FY 2023 Budget mainly due to an increase of \$267,406 in personal services and an increase of \$130,000 for the GEMT expenses.

The FY 2024 overtime budget is equal to the \$136,000 budgeted for FY 2023. The Fire Department is currently at full staff with only one member eligible for retirement.

PERSONNEL SUMMARY

| | FY 2022 BUDGET | FY 2023 BUDGET | FY 2024 BUDGET |
|--|-------------------|-------------------|-------------------|
| *Sworn Officers | 20 | 20 | 21 |
| Civilian Fire Marshal and Administrative Assistant | 1.5 | 1.5 | 0.5 |
| TOTAL FIRE FTEs | 21.5 | 21.5 | 21.5 |

*The full-time Fire Marshal position will be eliminated during FY24. A Deputy Fire Chief position is being added in FY24 that will take on a portion of Fire Marshal responsibilities. Any Fire Marshal job responsibilities not delegated to the deputy position will be outsourced or a part-time position will be added pending Village Board approval.

**VILLAGE OF RIVER FOREST, ILLINOIS
FIRE OVERVIEW
FISCAL YEAR 2024 BUDGET**

LOOKING FORWARD: 2024 OBJECTIVES

In FY 2021 the Village of River Forest modified its Objectives Section to incorporate the guiding principles set by the Village Board. The means in which the Village works to satisfy these principles is through a variety of means such as providing excellent customer service, ensuring efficient and effective municipal operations, protecting, and enhancing the quality of life for Village residents, and continuing efforts toward economic development.

Guiding Principle: Protecting Public Safety

1. Continue to improve fire and safety awareness through public education in the schools and continue to expand public outreach programs.
2. Use Village website and social media to enhance public safety communications with residents.
3. Provide added CPR/AED classes for employees, residents, and businesses throughout the community.
4. Attend and teach fire safety to residents at block parties, when not on emergency service calls.
5. Train with surrounding communities to be prepared for mass casualty incidents.
6. Exercise the Village's recently updated Emergency Operations Plan with all stakeholders with emergency preparedness drills.
7. Purchase a new quint to increase safety and change our deployment of personnel in emergency situations.
8. Implement the recently approved 2018 ICC Building Code Series.
9. Develop electronic platform to increase efficiency of property fire inspections.
10. Increase number of Firefighters certified in Vehicle Machinery Operations.
11. Increase number of Firefighters certified to level of Advanced Firefighter.
12. Fill the existing Deputy Fire Chief position. This will enhance day to day operations and provide another member to assist in handling administrative issues and provide another command presence in the fire station and out in the field.
13. Establish a residential smoke detector replacement program. This includes providing and installing new 10-year smoke detectors in residents' homes free of charge. This would work hand in hand with our smoke detector recycling program for residents to properly dispose of old smoke detectors.

Guiding Principle: Stabilizing Property Taxes

1. Improve the fire departments Insurance Services Office (ISO) Rating to a Class 2 Rating. We currently have a Class 3 ISO Rating. Bringing this rating up will help provide reduced property insurance rates to homeowners and property owners within the village.

Guiding Principle: Strengthening Property Values

1. Provide and promote the availability of voluntary home fire inspections with both fire prevention bureau and shift personnel, increasing safety in the Village.

**VILLAGE OF RIVER FOREST, ILLINOIS
FIRE OVERVIEW
FISCAL YEAR 2024 BUDGET**

REVIEWING THE YEAR: 2023 ACCOMPLISHMENTS

VILLAGE BOARD GUIDING PRINCIPLE: PROTECTING PUBLIC SAFETY

| GOALS | STATUS |
|---|--|
| Improve fire and safety awareness through public education in the schools and expand public outreach programs, emphasizing programs for the older adult population. | Completed 38 public safety education programs community-wide, contacting 3,024 residents, students and businesses, a decrease of 15% in programs yet we reached 529 additional citizens compared to last year. |
| Use Village website and social media to enhance public safety communications with residents. | Published public safety articles in Village’s e-newsletter on a regular basis. |
| Provide added CPR/AED classes for employees, residents and businesses throughout the community. | Provided CPR/AED classes for Fire, Police and Public Works. Provided CPR/AED classes for about 32 residents/businesses. |
| Improve the Village’s Emergency Operations Plan by reviewing and updating the plan to meet today’s needs. | The Villages Emergency Operation Plan was reviewed by all stakeholders and updated with current standards and technology. |

VILLAGE BOARD GUIDING PRINCIPLE: STABILIZING PROPERTY TAXES

| GOALS | STATUS |
|--|---|
| Improve Firefighter Candidate training and evaluation process to ensure quality candidates are attracted and retained. | Worked with Fire and Police Commission to improve candidate attraction. Training Division redesigned candidate program. |

**VILLAGE OF RIVER FOREST, ILLINOIS
FIRE OVERVIEW
FISCAL YEAR 2024 BUDGET**

PERFORMANCE MEASURES

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

| MEASURES | CALENDAR YEAR 2021 | | CALENDAR YEAR 2022 | | 2023 |
|---|---------------------|--------|---------------------|--------|---------------------|
| | GOAL | ACTUAL | GOAL | ACTUAL | TARGET |
| Maintain Fire / Rescue Quality Standard of high priority turnout times at an average of 1:20 minutes or less as established in NFPA 1710 (4.1.2.1) | 1:15 | 1:36 | 1:15 | 1:42 | 1:15 |
| Maintain Fire / Rescue Quality Standard of high priority response times at an average of 4:00 minutes or less as established in NFPA 1710 (4.1.2.1) | 4:00 | 5:07 | 4:00 | 4:93 | 4:00 |
| Customer complaints and/or public safety professional complaint of less than one percent of total call volume | <1% | 0% | <1% | 4 | <1% |
| Medical complaints filed by medical director and/or hospital personnel of less than one percent of total call volume | <1% | 0% | <1% | 0 | <1% |
| All commercial, multi-family, educational properties inspected once per year. High hazard properties inspected twice per year. | 383 | 557 | 383 | 569 | 358 |
| Complete 5,092 hours of training for all 19 shift personnel. | 4,824 | 4,566 | 4,824 | 4,830 | 5,092 |
| Inspect and flush 445 fire hydrants within the village annually. Inspect, flush and flow test pressure annually. | 445 (once per year) | 445 | 445 (once per year) | 445 | 445 (once per year) |

**VILLAGE OF RIVER FOREST, ILLINOIS
FIRE OVERVIEW
FISCAL YEAR 2024 BUDGET**

ACTIVITY MEASURES

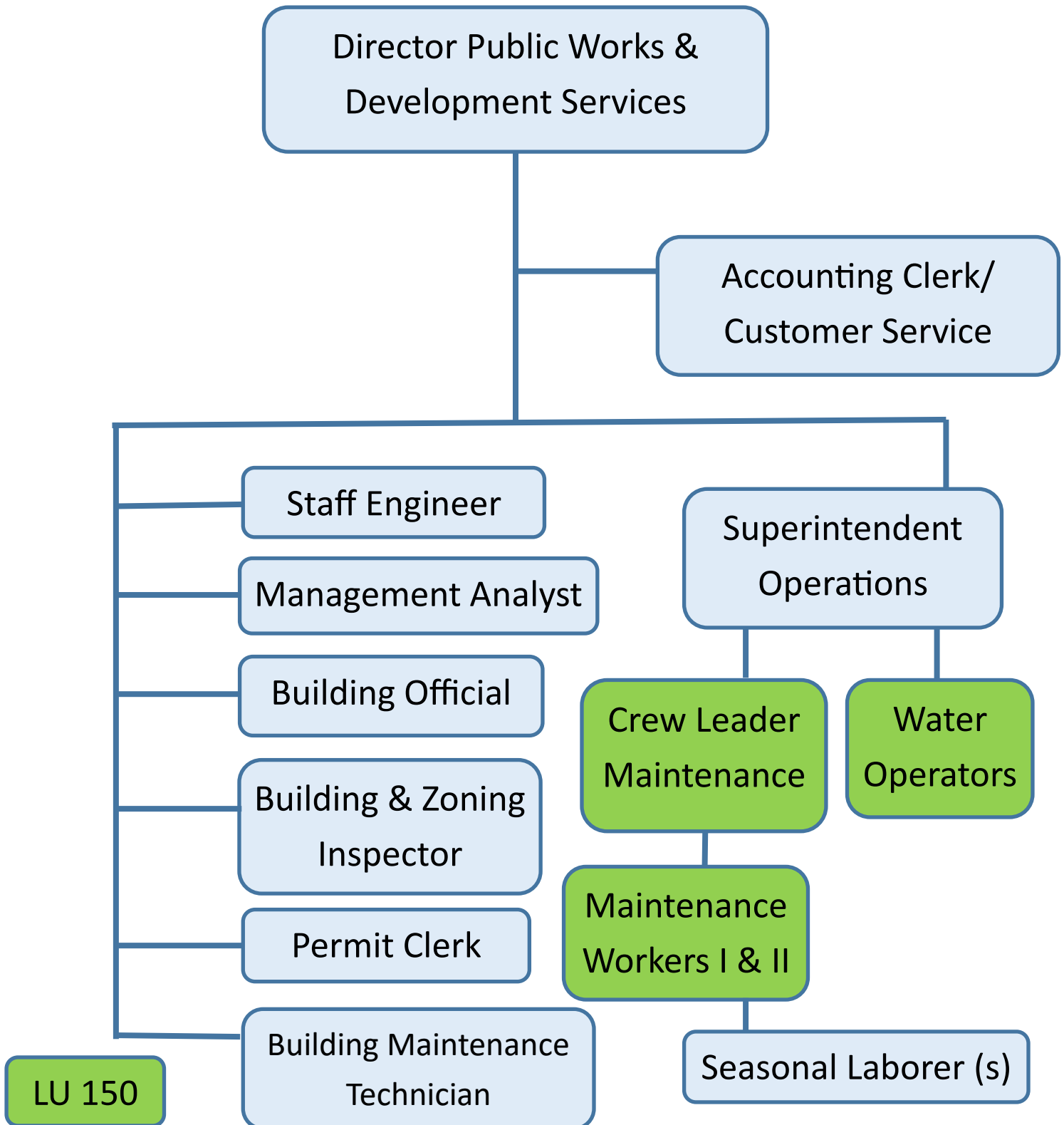
Activity evaluated on a continual basis to ensure delivery of efficient and effective services (measured by calendar year).

| MEASURES | 2018 | 2019 | 2020 | 2021 | 2022 |
|--|-------------|-------------|-------------|-------------|-------------|
| Emergency Fire Responses | 1,000 | 894 | 954 | 941 | 1,118 |
| Building Fires | 29 | 32 | 23 | 31 | 29 |
| Cooking related Fires | 58 | 37 | 41 | 25 | 24 |
| Other Fires | 20 | 24 | 33 | 14 | 9 |
| Severe Weather | 0 | 2 | 3 | 1 | 0 |
| Hazardous Conditions (no fire) | 85 | 62 | 73 | 72 | 75 |
| Service Calls | 177 | 165 | 166 | 185 | 171 |
| Good Intent Call | 334 | 284 | 306 | 337 | 510 |
| False Alarms | 294 | 298 | 309 | 276 | 300 |
| Emergency Medical Responses | 1,255 | 1,236 | 1,131 | 1,311 | 1,597 |
| Total Calls for Service | 2,255 | 2,130 | 2,085 | 2,252 | 2,715 |
| Patient Contacts | 1,329 | 1,260 | 1,196 | 1,296 | 2,411 |
| ALS | 477 | 499 | 570 | 579 | 580 |
| BLS | 852 | 761 | 626 | 664 | 729 |
| Refused Transport | 348 | 303 | 338 | 306 | 304 |
| Simultaneous Calls | 367 | 282 | 352 | 251 | 372 |
| Percent of Simultaneous Calls | 16.27% | 13.23% | 16.88% | 11.14% | 13.70% |
| Average Emergency Response Time (in minutes) | 4:11 | 4:10 | 4:05 | 5:07 | 5:08 |
| Dollar Value of Property | \$2,913,500 | \$3,875,000 | \$5,552,200 | \$3,512,731 | \$1,319,966 |
| Saved | \$2,808,408 | \$3,702,100 | \$5,539,050 | \$3,286,181 | \$1,109,966 |
| Percent Saved | 96.4% | 95.5% | 99.76% | 93.5% | 84.09% |
| Loss | \$105,020 | \$172,900 | \$13,150 | \$226,550 | 200,000 |
| Public Education Programs/Contacts | 45/3,805 | 70/3,169 | 93/1,211 | 45/2,495 | 70/3039 |

**Village of River Forest
Fire Department
Budget Detail by Account
Fiscal Year 2024 Budget**

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Projected | 2024 Budget | Increase (Decrease) | % Inc (Dec) |
|------------------|---------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------------|----------------|
| 50 | Fire Department | | | | | | | |
| 01-50-00-51-0100 | Salaries Sworn | 1,895,442 | 2,036,983 | 2,109,605 | 2,109,605 | 2,361,199 | 251,594 | 11.93% |
| 01-50-00-51-0200 | Salaries Regular | 85,538 | 87,678 | 90,522 | 90,522 | 93,931 | 3,409 | 3.77% |
| 01-50-00-51-1500 | Specialist Pay | 145,689 | 143,856 | 146,613 | 146,613 | 149,659 | 3,046 | 2.08% |
| 01-50-00-51-1600 | Holiday Pay | 80,865 | 86,250 | 90,703 | 90,703 | 93,984 | 3,281 | 3.62% |
| 01-50-00-51-1700 | Overtime | 190,200 | 128,409 | 136,000 | 190,000 | 136,000 | - | 0.00% |
| 01-50-00-51-1800 | Educational Incentives | 14,050 | 15,250 | 14,050 | 17,000 | 17,000 | 2,950 | 21.00% |
| 01-50-00-51-3000 | Part-Time Salaries | 26,640 | 27,285 | 35,680 | 35,680 | 38,806 | 3,126 | 8.76% |
| | Personal Services | 2,438,424 | 2,525,711 | 2,623,173 | 2,680,123 | 2,890,579 | 267,406 | 10.19% |
| 01-50-00-51-1950 | Insurance Refusal Reimb | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | - | 0.00% |
| 01-50-00-52-0320 | FICA | 6,617 | 9,307 | 9,963 | 9,963 | 18,206 | 8,243 | 82.74% |
| 01-50-00-52-0325 | Medicare | 33,913 | 35,021 | 36,064 | 36,064 | 39,942 | 3,878 | 10.75% |
| 01-50-00-52-0330 | IMRF | 11,762 | 11,367 | 11,118 | 10,000 | 9,371 | (1,747) | -15.71% |
| 01-50-00-52-0375 | Fringe Benefits | 1,440 | 1,391 | 1,440 | 1,440 | 2,160 | 720 | 50.00% |
| 01-50-00-52-0400 | Health Insurance | 267,328 | 286,119 | 278,357 | 278,357 | 323,801 | 45,444 | 16.33% |
| 01-50-00-52-0420 | Health Insurance - Retirees | 12,877 | 18,201 | 27,177 | 25,467 | 25,570 | (1,607) | -5.91% |
| 01-50-00-52-0425 | Life Insurance | 1,362 | 1,462 | 1,458 | 1,458 | 1,529 | 71 | 4.87% |
| 01-50-00-52-0430 | VEBA Contributions | 42,514 | 47,256 | 69,284 | 69,284 | 62,827 | (6,457) | -9.32% |
| 01-50-00-53-0010 | Contribution to Fire Pension | 1,413,737 | 1,931,404 | 1,733,600 | 1,625,713 | 1,726,278 | (7,322) | -0.42% |
| | Benefits | 1,793,050 | 2,343,028 | 2,169,961 | 2,059,246 | 2,211,184 | 41,223 | 1.90% |
| 01-50-00-53-0200 | Communications | 4,024 | 4,618 | 4,000 | 4,300 | 5,800 | 1,800 | 45.00% |
| 01-50-00-53-0410 | IT Support | 15,667 | 8,814 | 12,695 | 12,695 | 13,839 | 1,144 | 9.01% |
| 01-50-00-53-3010 | Equipment Lease | - | - | - | - | 19,940 | 19,940 | 0.00% |
| 01-50-00-53-3100 | Maintenance of Equipment | 7,735 | 6,995 | 7,300 | 6,828 | 11,100 | 3,800 | 52.05% |
| 01-50-00-53-3200 | Maintenance of Vehicles | 55,146 | 45,111 | 41,500 | 107,477 | 51,800 | 10,300 | 24.82% |
| 01-50-00-53-3300 | Maint of Office Equipment | - | - | 500 | 500 | 500 | - | 0.00% |
| 01-50-00-53-3600 | Maintenance of Buildings | 1,886 | 1,147 | 1,500 | 6,120 | 1,500 | - | 0.00% |
| 01-50-00-53-4100 | Training | 4,040 | 11,887 | 17,300 | 15,000 | 27,300 | 10,000 | 57.80% |
| 01-50-00-53-4200 | Community Support Services | 11,532 | 13,278 | 16,300 | 16,000 | 18,800 | 2,500 | 15.34% |
| 01-50-00-53-4250 | Travel & Meeting | 4 | 2,326 | 7,250 | 4,500 | 12,250 | 5,000 | 68.97% |
| 01-50-00-53-4300 | Dues & Subscriptions | 2,551 | 3,246 | 3,800 | 3,000 | 30,388 | 26,588 | 699.68% |
| 01-50-00-53-4400 | Medical & Screening | 1,725 | 16,423 | 15,000 | 15,000 | 15,000 | - | 0.00% |
| 01-50-00-53-5400 | Damage Claims | 1,048 | - | - | - | - | - | 0.00% |
| 01-50-00-53-5700 | GEMT Expenses | 12,000 | 180,249 | 50,000 | 159,911 | 180,000 | 130,000 | 260.00% |
| | Contractual Services | 117,359 | 294,094 | 177,145 | 351,331 | 388,217 | 211,072 | 119.15% |
| 01-50-00-54-0100 | Office Supplies | 632 | 995 | 1,500 | 1,200 | 2,000 | 500 | 33.33% |
| 01-50-00-54-0150 | Office Equipment | 139,159 | - | 600 | 51,001 | 600 | - | 0.00% |
| 01-50-00-54-0200 | Gas & Oil | 11,268 | 18,590 | 16,157 | 26,489 | 25,959 | 9,802 | 60.67% |
| 01-50-00-54-0300 | Uniforms Sworn Personnel | 16,789 | 18,885 | 19,650 | 19,650 | 29,400 | 9,750 | 49.62% |
| 01-50-00-54-0600 | Operating Supplies | 22,493 | 19,063 | 28,300 | 28,000 | 42,550 | 14,250 | 50.35% |
| | Materials & Supplies | 190,341 | 57,533 | 66,207 | 126,340 | 100,509 | 34,302 | 51.81% |
| 01-50-00-57-5013 | Transfer to CERF | - | - | 269,755 | 425,102 | 280,462 | 10,707 | 3.97% |
| | Other Financing Uses | - | - | 269,755 | 425,102 | 280,462 | 10,707 | 3.97% |
| 50 | Fire Department | 4,539,173 | 5,220,366 | 5,306,241 | 5,642,142 | 5,870,951 | 564,710 | 10.64% |

Public Works & Development Services Organizational Chart



Development Services

BUDGET SNAPSHOT

| | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2023 PROJECTED | FY 2024 BUDGET |
|----------------------|-------------------|-------------------|----------------------|-------------------|
| Personal Services | \$302,229 | \$338,934 | \$287,543 | \$350,397 |
| Employee Benefits | \$111,153 | \$106,018 | \$96,569 | \$99,743 |
| Contractual Services | \$133,637 | \$118,915 | \$141,651 | \$145,235 |
| Commodities | \$201 | \$1,336 | \$100 | \$1,248 |
| Transfers | \$0 | \$1,934 | \$2,652 | \$1,537 |
| Total | \$547,220 | \$567,137 | \$528,515 | \$598,160 |

DEPARTMENT DESCRIPTION

Development Services, a division of the Public Works and Development Services Department, administers all land use and zoning regulations and coordinates the planned development process in conjunction with the Village Administrator's Office. The Division is responsible for the enforcement of all building codes as well as zoning, sign, and subdivision ordinances. The Division was reorganized in FY 2022 and splits the Development Services Division under Public Works, and Zoning and related matters remain under the Village Administrator's Office.

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

The Development Services Division provides staff support to the Zoning Board of Appeals, Plan Commission and Development Review Board.

BUDGET ANALYSIS

The Development Services Division currently consists of a Permit Clerk, Building Official and Building and Zoning Inspector, all of which are full-time positions. Tasks completed by the Division include permit processing, plan review, code enforcement and various other associated responsibilities. The makeup of the Division allows staff to minimize sending out permit reviews and inspections to a third-party consultant whenever possible, minimizing expenses to the Village and, in some cases, directly to a permit applicant. The Division continues to utilize the recently implemented permit software system (LAMA) to further streamline the permit review process.

Additionally, in FY 2023 the Village adopted the 2018 International Building Code in lieu of the previously adopted 2003 iteration. Funding for training continues to be budgeted to ensure staff is aware of new code requirements during review/inspection operations.

A permit fee study was also commissioned in FY 2023 to provide analysis of the Village's permit fees as well as a comparison to other communities. This study is expected to result in a new permit fee structure which will likely be implemented during FY 2024.

Contractual services associated with various Building and Development goals and zoning functions (i.e. Zoning Board of Appeals expenses) are included in the Boards and Commissions budget (i.e. Comprehensive Plan implementation).

**VILLAGE OF RIVER FOREST, ILLINOIS
DEVELOPMENT SERVICES OVERVIEW
FISCAL YEAR 2024 BUDGET**

PERSONNEL SUMMARY

| | FY 2022 BUDGET | FY 2023 BUDGET | FY 2024 BUDGET |
|-----------------------------|---------------------------|---------------------------|---------------------------|
| Development Services | 4 | 3.5 | 3.5 |

LOOKING FORWARD: 2024 OBJECTIVES

Guiding Principle: Protecting Public Safety

1. The Development Services Division will continue to deliver high quality permit reviews to ensure that building codes are met and safe building practices are planned for all structures within River Forest.
2. The Development Services Division will continue to deliver thorough building inspections to ensure that building codes are met in the field and safe building practices are implemented for all structures within River Forest
3. The Development Services Division will continue to oversee the health inspection program to ensure that licensed Food Establishments in River Forest meet all health code requirements.
4. The Development Services Division will continue to identify and monitor vacant and Village-owned properties to ensure sufficient maintenance and upkeep of the structure.

Guiding Principle: Stabilizing Property Taxes

1. The Development Services Division will continue to utilize new Land and License Management (LAMA) software to operate more efficiently, enhance communication, and improve customer service in the areas of permitting, plan review, inspections, code enforcement, zoning entitlement, and licensing. The Development Services Division will also work to utilize the data collected through this software to analyze and identify trends.
2. The Development Services Division will continue working alongside the Development Review Board and Zoning Board for all Planned Development and Special Use permit applications.
3. Evaluate projects that require building permits, inspections, and the related fees to determine where, if any, fee adjustments are recommended for future Fiscal Years.

Guiding Principle: Strengthening Property Values

1. The Village Board of Trustees identified as its strategic goal a wholesale review and consideration of possible amendments to the Zoning Ordinance. The recommendations of the Affordable Housing Plan with implications to the Zoning Ordinance will be included in this process.
2. The Development Services and Administration teams will utilize existing communication channels to educate residents regarding building-related topics.
3. The Development Services Division will continue to work with the building community to overcome any challenges associated with the adoption/implementation of the 2018 building codes.

**VILLAGE OF RIVER FOREST, ILLINOIS
DEVELOPMENT SERVICES OVERVIEW
FISCAL YEAR 2024 BUDGET**

REVIEWING THE YEAR: 2023 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: PROTECTING PUBLIC SAFETY

| GOALS | STATUS |
|--|---|
| The Development Services Division will continue to deliver high quality permit reviews to ensure that building codes are met and safe building practices are planned for all structures within River Forest. | Village Staff and the Village’s third-party plan reviewer continued to conduct high quality plan reviews that ensured structures built in River Forest met code requirements as designed. Having experienced extensive review durations with the current vendor, Staff worked with a new vendor to further streamline the permit review process and improve permit review times. High quality plan reviews not only protect public safety, they assist contractors and homeowners with identifying issues before construction commences to increase the likelihood that work passes inspection. |
| The Development Services Division will continue to deliver thorough building inspections to ensure that building codes are met in the field and safe building practices are implemented for all structures in River Forest | The Village continued to utilize third-party consultants to conduct building inspections. No inspections were deferred or delayed due to the COVID-19 pandemic. |
| The Development Services Division will continue to oversee the health inspection program to ensure that licensed Food Establishments in River Forest meet all health code requirements. | The Development Services Division continued to oversee the health inspection program to ensure that all licensed food establishments operating and seeking to operate in River Forest comply with all code requirements. Not being completely satisfied with the Village’s current vendor, the Division worked with a new vendor to establish a much more thorough and effective program for the Health Inspection process. |
| Identify and continually monitor vacant and Village-owned properties to ensure sufficient maintenance and upkeep of the structure. | The Village’s Building and Zoning Inspector has been monitoring vacant properties and working with property owners to maintain and improve properties, where needed, to comply with the Village’s property maintenance requirements. |

VILLAGE BOARD STRATEGIC GOAL: STABILIZING PROPERTY TAXES

| GOAL | STATUS |
|--|--|
| The Development Services Division will implement new Land and License Management software that will assist in improving the efficiency of operations while enhancing customer service through improved communication and online document submission. | The implemented software has allowed the Development Services Division to improve customer service and efficiency in the areas of permitting, plan review, inspections, code enforcement, zoning entitlement and licensing. Staff repeatedly worked with LAMA personnel to further understand and streamline all permit-related processes in FY2023. |

**VILLAGE OF RIVER FOREST, ILLINOIS
DEVELOPMENT SERVICES OVERVIEW
FISCAL YEAR 2024 BUDGET**

| | |
|---|--|
| Continue working alongside the Development Review Board and Zoning Board for all Planned Development and Special Use permit applications. | Planned Development applications were completed for improvements at the River Forest Tennis Club and Keystone Park. Staff anticipates working with the project team to discuss the development opportunity on Madison Street, between Ashland and Lathrop. |
| Evaluate projects that require building permits, inspections, and the related fees. | The Village commissioned a Permit Fee Study in FY 2023 to ensure that permit fees charged to an applicant are aligned with industry standards as well as Village-costs. This study is ongoing and expected to be completed in FY 2023 with resulting recommendations anticipated in FY 2024. |

VILLAGE BOARD STRATEGIC GOAL: STRENGTHENING PROPERTY VALUES

| GOALS | STATUS |
|--|---|
| Work alongside the Plan Commission, Zoning Board of Appeals and Development Review Board to implement initiatives identified in the Comprehensive Plan. | The Village Board of Trustees identified as its strategic goal a wholesale review and consideration of possible amendments to the Zoning Ordinance. The recommendations of the Affordable Housing Plan with implications to the Zoning Ordinance will be included in this process. |
| The Development Services and Administration teams will utilize existing communication channels to educate customers regarding the use and benefits of the Village’s new LAMA software and other building-related topics. | The Village continues to educate customers about the new LAMA software, building code update and other building-related topics through its communication channels, and will continue to do so. |
| The Development Services Division will work with the building community to understand and implement the 2018 building codes. | The Division completed plan reviews under the previous 2003 code and 2018 code for comparison to illustrate the changes between the codes to the building community. Additional assessment will continue on an ongoing basis to ensure comprehensive understanding of the building code update. |

PERFORMANCE MEASURES

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

| MEASURES | FY 2022 | | FY 2023 | | FY 2024 |
|---|---------|--|---------|---|---------|
| | GOAL | ACTUAL | GOAL | ACTUAL (1 ST – 3 RD QUARTERS) | TARGET |
| Plan Reviews of Large Projects Completed in 3 Weeks or Less | 95% | 72% (Average review time: 20 days) | 95% | 76% (Average review time: 17 days) | 95% |
| Re-Reviews of Large Projects Completed in 2 weeks or Less | 95% | 56% (Average review time 14.9 days) | 95% | 65% (Average review time 17 days) | 95% |

**VILLAGE OF RIVER FOREST, ILLINOIS
DEVELOPMENT SERVICES OVERVIEW
FISCAL YEAR 2024 BUDGET**

| | | | | | |
|--|------|------|------|------|------|
| Plan Reviews of Small Projects Completed in 1 week or Less | 95% | 79% | 95% | 71% | 95% |
| Village Inspections Completed within 24 Hours of Request | 100% | 100% | 100% | 100% | 100% |
| Contractual Inspections Passed | 80% | 99% | 80% | 88% | 80% |

ACTIVITY MEASURES

FY 2023 values are actual totals as of January 31, 2023.

| Measure | FY 2020 | FY 2021 | FY 2022 | FY 2023 |
|---|---------|---------|---------|---------|
| Building Permits | 184 | 488 | 322 | 368 |
| Plumbing Permits | 204 | 115 | 120 | 115 |
| Electrical Permits | 174 | 42 | 68 | 54 |
| Miscellaneous Permits* | 648 | 304 | 271 | 351 |
| Permit Inspections | 1,739 | N/A | 1,565 | 3,088 |
| Code Enforcement Inspections | 173 | N/A | 90 | 172 |
| Code Enforcement Citations | 39 | 44 | 21 | 15 |
| Zoning Variation Applications** | 10 | 6 | 1 | 8 |
| Text Amendment Petitions** | 3 | 1 | 0 | 2 |
| Special Use Permit Applications** | 0 | 0 | 0 | 0 |
| Planned Development Permit Applications** | 1 | 0 | 3 | 2 |

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

** Applications for which a public hearing was held.

**Village of River Forest
Development Services
Budget Detail by Account
Fiscal Year 2024 Budget**

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Projected | 2024 Budget | Increase (Decrease) | % Inc (Dec) |
|------------------|---------------------------------|----------------|----------------|----------------|-------------------|----------------|------------------------|----------------|
| 20 | Development Services | | | | | | | |
| 01-20-00-51-0200 | Full-Time Salaries | 258,138 | 297,524 | 337,084 | 284,664 | 348,547 | 11,463 | 3.40% |
| 01-20-00-51-1700 | Overtime | 611 | 2,190 | 500 | - | 500 | - | 0.00% |
| 01-20-00-51-1950 | Insurance Refusal Reimbursemnt | 675 | 1,125 | 1,350 | 1,350 | 1,350 | - | 0.00% |
| 01-20-00-51-3000 | Part-Time Salaries | 4,616 | 1,390 | - | 1,529 | - | - | 0.00% |
| | Personal Services | 264,040 | 302,229 | 338,934 | 287,543 | 350,397 | 11,463 | 3.38% |
| 01-20-00-52-0320 | FICA | 15,733 | 17,662 | 20,263 | 16,640 | 21,223 | 960 | 4.74% |
| 01-20-00-52-0325 | Medicare | 3,749 | 4,291 | 4,895 | 4,058 | 5,061 | 166 | 3.39% |
| 01-20-00-52-0330 | IMRF | 27,540 | 29,898 | 29,741 | 24,398 | 24,643 | (5,098) | -17.14% |
| 01-20-00-52-0375 | Fringe Benefits | 2,226 | 2,234 | 3,456 | 830 | 3,456 | - | 0.00% |
| 01-20-00-52-0400 | Health Insurance | 34,013 | 47,585 | 37,471 | 42,989 | 35,757 | (1,714) | -4.57% |
| 01-20-00-52-0425 | Life Insurance | 115 | 181 | 159 | 122 | 159 | - | 0.00% |
| 01-20-00-52-0430 | VEBA Contributions | 8,694 | 9,302 | 10,033 | 7,532 | 9,444 | (589) | -5.87% |
| | Benefits | 92,070 | 111,153 | 106,018 | 96,569 | 99,743 | (6,275) | -5.92% |
| 01-20-00-53-0370 | Professional Services | 17,108 | 16,691 | 13,680 | 12,928 | 10,650 | (3,030) | -22.15% |
| 01-20-00-53-0371 | Recorder's Office Fees | - | 264 | 1,000 | - | 1,000 | - | 0.00% |
| 01-20-00-53-1300 | Inspection Services | 80,738 | 76,481 | 65,000 | 92,828 | 90,000 | 25,000 | 38.46% |
| 01-20-00-53-1305 | Plan Review Services | 38,573 | 38,916 | 35,000 | 35,000 | 40,000 | 5,000 | 14.29% |
| 01-20-00-53-3200 | Vehicle Maintenance | - | - | 500 | 65 | 500 | - | 0.00% |
| 01-20-00-53-4100 | Training | 700 | 1,030 | 3,500 | 540 | 2,750 | (750) | -21.43% |
| 01-20-00-53-4300 | Dues & Subscriptions | 50 | 255 | 235 | 290 | 335 | 100 | 42.55% |
| | Contractual Services | 137,169 | 133,637 | 118,915 | 141,651 | 145,235 | 26,320 | 22.13% |
| 01-20-00-54-0100 | Office Supplies | 110 | - | 500 | - | 500 | - | 0.00% |
| 01-20-00-54-0150 | Office Equipment | - | - | 150 | - | 150 | - | 0.00% |
| 01-20-00-54-0200 | Gas & Oil | 211 | 101 | 186 | 100 | 98 | (88) | -47.31% |
| 01-20-00-54-0600 | Operating Supplies | 1,363 | 100 | 500 | - | 500 | - | 0.00% |
| | Materials & Supplies | 1,683 | 201 | 1,336 | 100 | 1,248 | (88) | -6.59% |
| 01-20-00-57-5013 | Transfer to CERF | - | - | 1,934 | 2,652 | 1,537 | (397) | -20.53% |
| | Other Financing Uses | - | - | 1,934 | 2,652 | 1,537 | (397) | -20.53% |
| 20 | Development Services | 494,962 | 547,220 | 567,137 | 528,515 | 598,160 | 31,023 | 5.47% |

Public Works- Administration & Operations

BUDGET SNAPSHOT

| CATEGORY | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2023 PROJECTED | FY 2024 BUDGET |
|----------------------|--------------------|--------------------|----------------------|--------------------|
| Personal Services | \$606,186 | \$578,797 | \$572,699 | \$605,840 |
| Employee Benefits | \$255,698 | \$268,114 | \$258,011 | \$244,314 |
| Contractual Services | \$454,344 | \$550,701 | \$495,197 | \$589,502 |
| Commodities | \$141,903 | \$107,407 | \$131,473 | \$136,343 |
| Capital Outlay | \$0 | \$0 | \$0 | \$300,000 |
| Transfers | \$0 | \$224,862 | \$328,890 | \$200,994 |
| Total | \$1,458,131 | \$1,729,881 | \$1,786,270 | \$2,076,993 |

DEPARTMENT DESCRIPTION

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

In FY2023, the Department reorganized to include the Development Services Division, though Zoning and related matters remain under the Village Administrator’s Office.

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

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

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

The Department provides staff support to the Traffic and Safety Commission and Sustainability Commission.

BUDGET ANALYSIS

The 2024 Budget includes the following:

Tree Maintenance: The Budget maintains previous levels of funding for the contractual tree removals, contractual tree trimming, and GIS tree inventory data collection.

Trees: The Budget reflects a cost of \$41,000 for the purchase of trees lost due to typical reforestation needs and tree disease infestations.

Street Maintenance: The Budget maintains previous levels of funding for pavement maintenance and resurfacing, with a slight increase for thermoplastic striping due to an increase in pavement markings in recent years.

The FY 2024 personnel information reflects the reorganization of the Department, realignment of responsibilities related to that reorganization, and the recent promotion of the Custodian to the position of Building Maintenance Technician.

**VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS – ADMINISTRATION & OPERATIONS
FISCAL YEAR 2024 BUDGET**

PERSONNEL SUMMARY

| | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2024 BUDGET |
|--------------------------------|---------------------------|---------------------------|---------------------------|
| TOTAL PUBLIC WORKS FTEs | 14.5 | 15.5 | 15.5 |

LOOKING FORWARD: 2024 OBJECTIVES

Guiding Principle: Protecting Public Safety

1. Public Works staff will continue to collaborate with the Police Department on the installation and operation of cameras positioned on street poles and traffic signal poles throughout the Village.
2. The installation of speed radar signs will continue to be performed by Public Works staff. These signs are selected and their locations are determined by the Police Department and/or Traffic and Safety Commission. Public Works staff keeps them in operating condition and handles issues related to maintenance and solar panel positioning.
3. Public Works staff will continue to perform proactive tree trimming on Village trees. It is important to keep trees trimmed on a regular basis in order to maintain the health of the tree, ensure fewer limbs fall during periods of high winds, and to improve traffic and pedestrian sightlines throughout Village streets.
4. The sidewalk replacement program will continue to improve the overall condition of public sidewalks and curb/gutters throughout the Village. The public safety purpose of this program is to eliminate all trip hazards for pedestrians and to bring all sidewalk ramps into compliance with the requirements set forth in the Americans with Disabilities Act (ADA).

Guiding Principle: Stabilizing Property Taxes

1. Ongoing maintenance tasks will continue to be evaluated on a regular basis for whether they should be performed with in-house staff or contractually. Many items may be more efficient and cost effective to have performed contractually, while some may make more sense to be done with in-house staff. These determinations are based not only on cost, but must also be balanced with customer service needs and performance.
2. Grants will continue to be sought after for projects and equipment identified within the Public Works budget. This can be seen in past projects including the LED street light replacements, interior lighting and HVAC energy efficiency projects, street rating analysis, bicycle plan implementation, permeable paver alleys, and the electric vehicle charging station. The Village also has pending grant applications for the Harlem Avenue Bridge Replacement, for additional permeable paver alley reconstruction, and for further sustainability projects, including additional EV charging stations and climate resiliency planning.
3. Public Works staff will continue to evaluate the viability of vehicles and equipment on an annual basis and re-adjust the vehicle and equipment replacement schedule if possible. Each vehicle and piece of equipment has an expected “useful life” which determines when replacement is needed. By evaluating each item annually, we are able to adjust the “useful life” and keep vehicles/equipment that are in good working order thus saving money and not replacing item unnecessarily.

**VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS – ADMINISTRATION & OPERATIONS
FISCAL YEAR 2024 BUDGET**

Guiding Principle: Strengthening Property Values

1. Alleys have been prioritized for reconstruction with a permeable paver solution at each location. These alley reconstruction projects improve drainage, replace failing pavement, and restore the natural infiltration of stormwater underground and out of the combined sewer system.
2. Village streets will be maintained and re-paved on an ongoing basis through the use of a third party street ratings system. This ratings system will guide decision making for selecting the streets in most need of re-paving, cracksealing, patching, or preservation.
3. Construction updates will continue to be communicated to residents and area stakeholders through the construction page of the Village website. The status of each construction project will be continually updated through project completion.
4. Public Works will continue to participate in community events such as the “touch a truck” event at the River Forest Library. These types of events allow the community to have direct interactions with Public works staff and see the vehicles and equipment used to maintain Village infrastructure.

**VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS – ADMINISTRATION & OPERATIONS
FISCAL YEAR 2024 BUDGET**

REVIEWING THE YEAR: 2023 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: PROTECTING PUBLIC SAFETY

| GOALS | STATUS |
|--|--|
| Snow and ice response to be enhanced through the expansion of salt brining additional streets throughout the Village. Additional salt brining equipment was purchased in order to have vehicles capable of applying brine throughout the fall leaf collection season. Due to limited availability of trucks during leaf collection it had not previously been possible to apply salt brine while the vehicles are setup for leaf collection. The purchase of additional equipment will allow brining to take place in advance of a storm during the fall and provide much more capacity for brining throughout the winter as well. | Completed, and ongoing; The purchase of an additional salt brining piece of equipment was completed for additional snow and ice response capabilities during fall leaf collection. This equipment will allow for an improved response to snow events during leaf season as well as throughout the entire winter. |
| The installation of speed radar signs will continue to be performed by Public Works staff. These signs are selected and their locations are determined by the Police Department as well as the Traffic and Safety Commission. Public Works staff keeps them in operating condition and handles issues related to maintenance and solar panel positioning. | Completed, and ongoing; This is a project that will continue as needed in collaboration with the Police Department. They provide Public Works staff with locations on Village streets where these installations are needed. |
| Public Works staff will continue to collaborate with the Police Department on the installation and operation of cameras positioned on street poles and traffic signal poles throughout the Village. | Completed, and ongoing; Public Works staff has provided ongoing assistance with the installation and troubleshooting of cameras within the Police Department network. |
| Public Works staff created and implemented a subsidy program to help fund the replacement of lead water services throughout the Village. | Ongoing; A total of 22 property owners have applied for the Lead Service Line Replacement Program with 16 of them having completed the replacement of a lead service line. Public Works will continue to oversee this program in future years in order to continue these replacements throughout the Village. |

VILLAGE BOARD STRATEGIC GOAL: STABILIZING PROPERTY TAXES

| GOALS | STATUS |
|--|---|
| Public Works staff will continue to evaluate the viability of vehicles and equipment on an annual basis and re-adjust the vehicle and equipment replacement schedule if possible. Each vehicle and piece of equipment has an expected “useful life” which determines when replacement is needed. By evaluating each item annually we are able to adjust the “useful life” and keep vehicles/equipment that are in good working order thus saving money and not replacing item unnecessarily. | Ongoing; This past year several vehicles that were planned to be purchased were able to be postponed due to the fact that current vehicles were sufficient and in stable working condition. Annual evaluation will continue to take place to ensure that vehicles are being replaced at the optimal time. |

**VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS – ADMINISTRATION & OPERATIONS
FISCAL YEAR 2024 BUDGET**

| | |
|---|--|
| Grants will continue to be sought after for projects and equipment identified within the Public Works budget. This can be seen in past projects including the LED street light replacements, interior lighting and HVAC energy efficiency projects, street rating analysis, and permeable paver alleys. | Completed, and ongoing; This ongoing goal was continued and an additional grant was received for a portion of the current Green Alley Improvement Project. Additional (pending) grant applications include grants for the Harlem Avenue Bridge Replacement, for additional permeable paver alley reconstruction, and for further sustainability projects, including additional EV charging stations and climate resiliency planning. |
| Ongoing maintenance tasks will continue to be evaluated on a regular basis for whether they should be performed with in-house staff or contractually. Many items may be more efficient and cost effective to have performed contractually, while some may make more sense to be done with in-house staff. These determinations are based not only on cost, but must also be balanced with customer service needs and performance. | Ongoing; In FY2021, several maintenance items were evaluated to be more efficiently completed contractually. These include large tree removals and updating the Village tree inventory. Tree planting however continues to be more effective when performed by Public Works staff. Additional efforts are being made to train house staff to perform underground work (water main breaks, sewer repairs, catch basin replacements) in an effort to further minimize the need for contractual work. |

VILLAGE BOARD STRATEGIC GOAL: STRENGTHENING PROPERTY VALUES

| GOAL | STATUS |
|--|--|
| Village streets will be maintained and re-paved on an ongoing basis through the use of a third party street ratings system. This ratings system will guide decision making for selecting the streets in most need of re-paving, cracksealing, patching, or preservation. | Completed and ongoing; It is a regular practice to keep Village streets in the best condition possible. Staff was recently provided with a street rating analysis by CMAP through a grant and will use these and other third party ratings for identifying locations where improvements are most needed. |
| Alleys have been prioritized for reconstruction with a permeable paver solution on a regular basis. These alley reconstruction projects improve drainage, replace failing pavement, and restore the natural infiltration of stormwater underground and out of the combined sewer system. | Completed and ongoing; The final round of alley reconstruction is scheduled for the spring/summer months of 2023. Upon completion of this phase of work, alley efforts will move into maintenance to ensure that the alleys continue to function as designed. |
| Construction updates will continue to be communicated to residents and area stakeholders through the construction page of the Village website. The status of each construction project will be continually updated through project completion. | Completed and ongoing; It is an ongoing goal to notify and encourage residents to view the construction updates page of the Village website to view important updates on construction projects. |
| The Village installed its first Electric Vehicle (EV) charging station at Village Hall in FY2022. Staff will continue to investigate additional EV-related opportunities related to Village fleet as well as the community at-large. | Ongoing; Public Works staff is working to complete a Village-wide study in 2023 to establish an overall plan for EV infrastructure. The intent is to then implement various phases of the plan over time to make EV charging more convenient for the public as well as to make future fleet vehicle conversions to EV more feasible. |

**VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS – ADMINISTRATION & OPERATIONS
FISCAL YEAR 2024 BUDGET**

PERFORMANCE MEASURES

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

| MEASURES | FY 2022 | | FY 2023 | | FY 2024 |
|--|-----------------------------------|--|-----------------------------------|--|--------------|
| | GOAL | ACTUAL | GOAL | ACTUAL (1 ST – 3 RD QUARTERS) | TARGET |
| Complete Tree Trimming Service Requests Within 7 Working Days | 95% | 91% (124 of 136) | 95% | 87% (123 of 142) | 95% |
| Complete Service Requests for Unclogging Blocked Catch Basins Within 5 Working Days | 95% | 100% (5 of 5) | 95% | 100% (1 of 1) | 95% |
| Replace Burned Out Traffic Signal Bulbs Within 8 Hours of Notification | 99% | N/A | 99% | N/A | 99% |
| Complete Service Requests for Patching Potholes Within 5 Working Days | 95% | 100% (6 of 6) | 95% | 89% (8 of 9) | 95% |
| Repair Street Lights In-house, or Schedule Contractual Repairs, Within Five Working days | 95% | 79% (19 of 24) | 95% | 81% (26 of 32) | 95% |
| Safety: Not More than 2 Employee Injuries Resulting in Lost Time | ≤2 | 2 | ≤2 | 1 | ≤2 |
| Safety: Not More than 1 At-Fault Vehicle Accident | ≤1 | 0 | ≤1 | 0 | ≤1 |
| Televise 2,640 lineal feet (1/2 mile) of combined sewers each month (from April – Sept) | 2,640 per month (15,840/ year) | 18,825 Lin. Ft. (18,775 from May-Sept) | 2,640 per month (15,840/ year) | 23,950 Lin. Ft. (20,449 from May-Sept) | 2,640/ month |
| Exercise 25 Water System Valves Per Month | 25/month (275/year) | N/A | 25/month (275/year) | 40 total valves (4.44/month) | 25/ month |

**VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS – ADMINISTRATION & OPERATIONS
FISCAL YEAR 2024 BUDGET**

ACTIVITY MEASURES

*Actual totals as of January 1, 2023.

| Measure | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023* |
|------------------------------|---------|---------|---------|---------|----------|
| Street Sweeping (curb miles) | 2,190 | 2,171 | 2,205 | 2,549 | 1,547 |
| Street Sweeping Loads | 41 | 61 | 50 | 49 | 25 |
| Sign Repairs / Fabrication | 175 | 399 | 323 | 124 | 108 |
| Sewer Jetting (lineal feet) | 33,626 | 31,667 | 27,753 | 18,665 | 20,681 |
| Catch Basin Cleaning | 295 | 373 | 282 | 314 | 168 |
| Leaf Removal Loads | 519 | 532 | 520 | 476 | 574 |
| Leaf Removal (Tons) | 1,858 | 2,021 | 1,485 | 1,356 | 1,339 |
| Street Salting (Tons) | 580 | 437 | 560 | 417 | 76 |
| Trees Trimmed | 2,025 | 2,968 | 1,608 | 2,101 | 1,002 |
| Trees Removed | 150 | 133 | 157 | 111 | 81 |
| Trees Planted | 147 | 237 | 125 | 125 | 90 |
| Watering Young Trees | 323 | 400 | 187 | 727 | 438 |
| Ash Injections | 210 | 0 | 168 | 1 | 187 |
| Stumps Removed | 114 | 115 | 155 | 106 | 95 |
| Dutch Elm Cases | 8 | 21 | 22 | 6 | 0 |

Village of River Forest
Public Works - Administration and Operations
Budget Detail by Account
Fiscal Year 2024 Budget

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Projected | 2024 Budget | Increase (Decrease) | % Inc (Dec) |
|------------------|-------------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------------|----------------|
| 60 | Public Works Admin & Ops | | | | | | | |
| 01-60-01-51-0200 | Salaries Regular | 511,673 | 537,990 | 512,797 | 523,811 | 539,690 | 26,893 | 5.24% |
| 01-60-01-51-1500 | Certification Pay | 6,800 | 5,600 | 6,750 | 4,000 | 5,350 | (1,400) | -20.74% |
| 01-60-01-51-1700 | Overtime | 103,128 | 53,401 | 50,000 | 35,000 | 50,000 | - | 0.00% |
| 01-60-01-51-1950 | Insurance Refusal Reim | - | - | 250 | - | - | (250) | -100.00% |
| 01-60-01-51-3000 | Part-Time Salaries | - | 9,195 | 9,000 | 9,888 | 10,800 | 1,800 | 20.00% |
| | Personal Services | 621,601 | 606,186 | 578,797 | 572,699 | 605,840 | 27,043 | 4.67% |
| 01-60-01-52-0320 | FICA | 37,767 | 37,134 | 35,188 | 35,263 | 36,847 | 1,659 | 4.71% |
| 01-60-01-52-0325 | Medicare | 8,921 | 8,685 | 8,319 | 8,160 | 8,735 | 416 | 5.00% |
| 01-60-01-52-0330 | IMRF | 67,428 | 60,249 | 50,545 | 46,769 | 42,531 | (8,014) | -15.86% |
| 01-60-01-52-0375 | Fringe Benefits | 5,127 | 4,382 | 3,216 | 3,673 | 3,216 | - | 0.00% |
| 01-60-01-52-0400 | Health Insurance | 124,378 | 124,009 | 148,633 | 142,772 | 135,288 | (13,345) | -8.98% |
| 01-60-01-52-0420 | Health Insurance - Retirees | 11,153 | 14,743 | 15,513 | 14,845 | 11,420 | (4,093) | -26.38% |
| 01-60-01-52-0425 | Life Insurance | 171 | 116 | 267 | 237 | 267 | - | 0.00% |
| 01-60-01-52-0430 | VEBA Contributions | 4,424 | 6,380 | 6,433 | 6,292 | 6,010 | (423) | -6.58% |
| | Benefits | 259,369 | 255,698 | 268,114 | 258,011 | 244,314 | (23,800) | -8.88% |
| 01-60-01-53-0200 | Communications | 803 | 797 | 1,990 | 2,918 | 1,990 | - | 0.00% |
| 01-60-01-53-0380 | Consulting Services | 5,360 | 31,816 | 39,500 | 7,931 | 34,000 | (5,500) | -13.92% |
| 01-60-01-53-0410 | IT Support | 19,894 | 18,804 | 22,161 | 24,774 | 22,922 | 761 | 3.43% |
| 01-60-01-53-1310 | Julie Notifications | 1,089 | 1,104 | 1,250 | 982 | 1,000 | (250) | -20.00% |
| 01-60-01-53-3100 | Maintenance of Equipment | 3,097 | 1,919 | 3,500 | 3,258 | 3,500 | - | 0.00% |
| 01-60-01-53-3200 | Maintenance of Vehicles | 33,633 | 15,145 | 30,500 | 28,200 | 41,250 | 10,750 | 35.25% |
| 01-60-01-53-3400 | Maintenance Traffic/St Lights | 96,027 | 74,160 | 74,500 | 68,029 | 74,500 | - | 0.00% |
| 01-60-01-53-3550 | Tree Maintenance | 60,874 | 74,340 | 104,500 | 78,659 | 98,500 | (6,000) | -5.74% |
| 01-60-01-53-3600 | Maintenance of Bldgs & Grounds | 86,444 | 77,506 | 74,170 | 76,860 | 105,170 | 31,000 | 41.80% |
| 01-60-01-53-3610 | Maintenance Sidewalks | 55,579 | 62,327 | 55,000 | 52,239 | 55,000 | - | 0.00% |
| 01-60-01-53-3620 | Maintenance Streets | 59,915 | - | 59,000 | 69,690 | 62,500 | 3,500 | 5.93% |
| 01-60-01-53-4100 | Training | 150 | 872 | 1,200 | 759 | 1,200 | - | 0.00% |
| 01-60-01-53-4250 | Travel & Meeting | - | 1,399 | 6,460 | 4,550 | 6,990 | 530 | 8.20% |
| 01-60-01-53-4300 | Dues & Subscriptions | 6,701 | 7,578 | 7,120 | 6,721 | 7,680 | 560 | 7.87% |
| 01-60-01-53-4400 | Medical & Screening | 1,273 | 918 | 1,350 | 2,460 | 1,300 | (50) | -3.70% |
| 01-60-01-53-5300 | Advertising/Legal Notice | 2,673 | 952 | 1,500 | 4,572 | 3,000 | 1,500 | 100.00% |
| 01-60-01-53-5350 | Dumping Fees | 27,186 | 10,744 | 13,000 | 10,557 | 15,000 | 2,000 | 15.38% |
| 01-60-01-53-5400 | Damage Claims | 48,167 | 38,720 | 25,000 | 23,427 | 25,000 | - | 0.00% |
| 01-60-01-53-5450 | St Light Electricity | 30,183 | 35,243 | 29,000 | 28,611 | 29,000 | - | 0.00% |
| | Contractual Services | 539,049 | 454,344 | 550,701 | 495,197 | 589,502 | 38,801 | 7.05% |
| 01-60-01-54-0100 | Office Supplies | 810 | 1,232 | 1,000 | 331 | 1,000 | - | 0.00% |
| 01-60-01-54-0150 | Equipment | - | 24,828 | - | 38 | - | - | 0.00% |
| 01-60-01-54-0200 | Gas & Oil | 17,778 | 18,502 | 13,762 | 28,034 | 27,473 | 13,711 | 99.63% |
| 01-60-01-54-0310 | Uniforms | 6,289 | 5,020 | 5,875 | 7,675 | 6,100 | 225 | 3.83% |
| 01-60-01-54-0500 | Vehicle Parts | 14,328 | 4,242 | 12,000 | 12,000 | 12,000 | - | 0.00% |
| 01-60-01-54-0600 | Operating Supplies & Equipment | 64,529 | 60,614 | 38,770 | 47,395 | 48,770 | 10,000 | 25.79% |
| 01-60-01-54-0800 | Trees | 34,201 | 19,415 | 36,000 | 36,000 | 41,000 | 5,000 | 13.89% |
| 01-60-01-54-2100 | Snow & Ice Control | 1,033 | 8,050 | - | - | - | - | 0.00% |
| | Materials & Supplies | 138,967 | 141,903 | 107,407 | 131,473 | 136,343 | 28,936 | 26.94% |
| 01-60-01-55-1205 | Streetscape Improvements | - | - | - | - | 300,000 | 300,000 | 100.00% |
| | Capital Outlay | - | - | - | - | 300,000 | 300,000 | 0.00% |
| 01-60-01-57-5013 | Transfer to CERF | - | - | 224,862 | 328,890 | 200,994 | (23,868) | -10.61% |
| | Other Financing Uses | - | - | 224,862 | 328,890 | 200,994 | (23,868) | -10.61% |
| | Public Works Admin & Ops | 1,558,986 | 1,458,131 | 1,729,881 | 1,786,270 | 2,076,993 | 347,112 | 20.07% |

Public Works Department- Sanitation

BUDGET SNAPSHOT

| CATEGORY | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2023 PROJECTED | FY 2024 BUDGET |
|----------------------|--------------------|--------------------|----------------------|--------------------|
| Contractual Services | \$1,231,220 | \$1,248,068 | \$1,219,577 | \$1,255,591 |
| Commodities | \$0 | \$500 | \$0 | \$500 |
| Total | \$1,231,220 | \$1,248,568 | \$1,219,577 | \$1,256,091 |

DEPARTMENT DESCRIPTION

This account provides for the Village's residential refuse, recycling, yard waste and compost collection program. This service is performed contractually and provides for once per week refuse and recycling collection year-round, once per week yard waste collection for eight months of the year, and year-round compost collection. The majority of the Village's residences are serviced via back-door collection in which the refuse hauler walks to the side or back door of the residence to collect the refuse and recycling. There are approximately 2,960 households that are collected in this program, of which approximately 500 residences are collected from the alley.

The Village is under contract with the Lakeshore Recycling Systems (contractor who acquired Roy Strom Refuse Removal Co.) for the collection and disposal of solid waste. The current contract was negotiated in 2022 and expires on April 30, 2027. The new contract included a rate freeze in FY 2023 with subsequent annual rate increases of 3% and includes three compost cart sizes with reduced rates to help encourage more residents to participate in the composting program. The contract also includes two household hazardous waste and two electronic recycling home collection events each year.

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

BUDGET ANALYSIS

This budget of \$1,256,091 includes costs for the Village's user-funded waste hauling program and leaf disposal costs.

PERSONNEL SUMMARY

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

**Village of River Forest
Public Works - Sanitation
Budget Detail by Account
Fiscal Year 2024 Budget**

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Projected | 2024 Budget | Increase (Decrease) | % Inc (Dec) |
|-----------------------|---------------------------------|------------------------|------------------------|------------------------|---------------------------|------------------------|--------------------------------|------------------------|
| 01-60-05-53-5500 | Collection & Disposal | 1,153,008 | 1,173,006 | 1,176,068 | 1,160,382 | 1,195,194 | 19,126 | 1.63% |
| 01-60-05-53-5510 | Leaf Disposal | 63,781 | 58,214 | 72,000 | 59,195 | 60,397 | (11,603) | -16.12% |
| | Contractual Services | 1,216,789 | 1,231,220 | 1,248,068 | 1,219,577 | 1,255,591 | 7,523 | 0.60% |
| 01-60-05-54-0600 | Operating Supplies | - | - | 500 | - | 500 | - | 0.00% |
| | Materials & Supplies | - | - | 500 | - | 500 | - | 0.00% |
| 60 | Public Works-Sanitation | 1,216,789 | 1,231,220 | 1,248,568 | 1,219,577 | 1,256,091 | 7,523 | 0.60% |

Motor Fuel Tax Fund

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

Motor Fuel Tax (MFT)

BUDGET SNAPSHOT

| | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2023 PROJECTED | FY 2024 BUDGET |
|----------------------|-------------------|-------------------|----------------------|-------------------|
| Revenues | \$687,846 | \$599,883 | \$491,138 | \$515,616 |
| Expenditures | \$501,999 | \$544,826 | \$285,122 | \$1,294,633 |
| Fund Balance* | \$886,448 | \$941,505 | \$1,092,464 | \$313,447 |

*2023 and 2024 Fund Balances Estimated

DEPARTMENT DESCRIPTION

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

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

- Motor fuel state allotment
- Transportation renewal fund allotment generated from the 2021 tax increase on gasoline and diesel fuel.
- Rebuild Illinois fund distributions in incremental disbursements of \$122,713.13. The total amount received for the program is \$736,279 in total.

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

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

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

BUDGET ANALYSIS

The FY 2024 Budget reflects funding for snow and ice control, street patching and funding for the Village's annual Street Improvement Project (SIP) as follows (additional funding for the SIP can be found in the Water and Sewer Fund):

- \$350,000 for road resurfacing of Park Ave (Greenfield to North), Franklin Ave (Greenfield to North), Keystone Ave (Lake to North) and Clinton Pl (Oak to Chicago and Central to Lake).
- \$140,000 for Patching and Crack Sealing
- \$68,294 for the purchase of bulk rock salt and anti-icing liquid solution for snow and ice control
- \$736,279 for the additional road resurfacing project associated with the accumulated Rebuild funds.

PERSONNEL SUMMARY

The Public Works Administration and Operations Division manages the street improvement program, street maintenance, and snow and ice control.

**Village of River Forest
Motor Fuel Tax Fund
Budget Detail by Account
Fiscal Year 2024 Budget**

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Projected | 2024 Budget | Increase (Decrease) | % Inc (Dec) |
|------------------|---------------------------------|----------------|----------------|----------------|-------------------|------------------|------------------------|------------------|
| 03 | Motor Fuel Tax Fund | | | | | | | |
| 03-00-00-45-5100 | Interest | 4,811 | 1,445 | 874 | 21,518 | 17,761 | 16,887 | 1932.15% |
| 03-00-00-45-5200 | Net Change in Fair Value | - | (4,394) | - | - | - | - | 0.00% |
| | Interest | 4,811 | (2,949) | 874 | 21,518 | 17,761 | 16,887 | 1932.15% |
| 03-00-00-47-7100 | State Allotment | 232,868 | 257,373 | 278,865 | 267,968 | 273,826 | (5,039) | -1.81% |
| 03-00-00-47-7200 | State Renewal Allotment | 167,135 | 187,996 | 197,431 | 201,652 | 224,029 | 26,598 | 13.47% |
| 03-00-00-47-7250 | State Rebuild Bond Fund Disb | 368,139 | 245,426 | 122,713 | - | - | (122,713) | -100.00% |
| | Intergovernmental | 768,143 | 690,795 | 599,009 | 469,620 | 497,855 | (101,154) | -16.89% |
| | Revenue | 772,953 | 687,846 | 599,883 | 491,138 | 515,616 | (84,267) | -14.05% |
| 00 | | | | | | | | |
| 03-00-00-53-2100 | Bank Fees | - | - | 60 | - | 60 | - | 0.00% |
| 03-00-00-53-3620 | Street Maintenance | 124,017 | 106,736 | 140,000 | 135,285 | 140,000 | - | 0.00% |
| | Contractual Services | 124,017 | 106,736 | 140,060 | 135,285 | 140,060 | - | 0.00% |
| 03-00-00-54-2100 | Snow & Ice Control | 38,389 | 27,868 | 54,766 | 54,766 | 68,294 | 13,528 | 24.70% |
| | Materials & Supplies | 38,389 | 27,868 | 54,766 | 54,766 | 68,294 | 13,528 | 24.70% |
| 03-00-00-55-9100 | Street Improvement | 494,831 | 367,395 | 350,000 | 95,071 | 1,086,279 | 736,279 | 210.37% |
| | Capital Outlay | 494,831 | 367,395 | 350,000 | 95,071 | 1,086,279 | 736,279 | 210.37% |
| | Expense | 657,237 | 501,999 | 544,826 | 285,122 | 1,294,633 | 749,807 | 137.62% |
| 03 | Motor Fuel Tax Fund | 115,717 | 185,847 | 55,057 | 206,016 | (779,017) | (834,074) | -1514.93% |

Debt Service Fund

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

Debt Service Fund

BUDGET SNAPSHOT

| | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2023 PROJECTED | FY 2024 BUDGET |
|---------------|-------------------|-------------------|----------------------|-------------------|
| Revenues | \$270,478 | \$263,830 | \$287,391 | \$563,312 |
| Expenditures | \$265,650 | \$278,934 | \$278,483 | \$571,565 |
| Fund Balance* | \$243,385 | \$228,281 | \$252,293 | \$244,040 |

*2023 and 2024 Fund Balances Estimated

DESCRIPTION

Debt Service Fund expenditures include principal, interest and fees associated with the Series 2022A General Obligation Debt Certificates which were issued for alley improvements and the 2022 General Obligation Limited Tax Bonds which were issued for the capital improvements program. FY 2024 includes activity from the 2022 General Obligation Limited Tax Bonds and the Series 2022A debt certificates. Revenues utilized to fund debt service payments for the 2022 General Obligation Bonds are derived from property taxes and alternative revenues are utilized to fund the debt service payments for the Series 2022A Debt Certificates. The Village was assigned a Aa2 bond rating by Moody's Investors Services in March 2022 with a stable outlook reflecting very strong financial performance, good financial management and policies, budgetary flexibility, strong reserves and a low debt burden. This Bond Rating will reduce the Village's future borrowing costs.

BUDGET ANALYSIS

Principal and interest expenditures remain steady and are utilizing the maximum annual debt service extension base. The debt service extension base is the amount the Village is able to levy for debt service without referendum. The amount is increased annually by the increase in the CPI or 5% whichever is lower. These funds are used for the repayment of the 2022 General Obligation Bonds. Financing for the debt service payments for the Series 2022A General Obligation Debt Certificates is being provided by revenues other than property taxes. The total outstanding general obligation debt as of April 30, 2023 will be \$5,515,000. A full schedule of debt service accompanies this budget.

LEGAL DEBT MARGIN

| | |
|---|----------------------|
| Assessed Valuation – 2021 | \$594,319,539 |
| Legal Debt Limit – 8.625% of Assessed Valuation | \$ 51,260,060 |
| Amount of Debt Applicable to Limit | <u>\$ 5,515,000</u> |
| Legal Debt Margin | <u>\$ 45,745,060</u> |

Chapter 65, 5/8-5-1 of the Illinois Compiled Statutes provides, "...no municipality having a population of less than 500,000 shall become indebted in any manner or for any purpose, to an amount, including indebtedness in the aggregate exceeding 8.625% on the value of the taxable property therein, to be ascertained by the last assessment for state and county purposes, previous to incurring of the indebtedness or, until January 1, 1983, if greater, the sum that is provided by multiplying the municipality's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979."

**Village of River Forest
Debt Service Fund
Budget Detail by Account
Fiscal Year 2024 Budget**

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Projected | 2024 Budget | Increase (Decrease) | % Inc (Dec) |
|------------------|-----------------------------|----------------|----------------|-----------------|-------------------|----------------|------------------------|-----------------|
| 05 | Debt Service Fund | | | | | | | |
| 05-00-00-41-1000 | Prior Yrs Taxes | 130,865 | 127,413 | 123,722 | 143,286 | 125,505 | 1,783 | 1.44% |
| 05-00-00-41-1021 | Property Taxes Current | 147,958 | 142,692 | 139,953 | 139,953 | 139,953 | - | 0.00% |
| | Property Taxes | 278,823 | 270,105 | 263,675 | 283,239 | 265,458 | 1,783 | 0.68% |
| 05-00-00-45-5100 | Interest | 521 | 373 | 155 | 4,152 | 4,002 | 3,847 | 2481.94% |
| | Interest | 521 | 373 | 155 | 4,152 | 4,002 | 3,847 | 2481.94% |
| 05-00-00-47-7018 | Transfer From CIF | - | - | - | - | 293,852 | 293,852 | 100.00% |
| | Other Financing Uses | - | - | - | - | 293,852 | 293,852 | 100.00% |
| | Revenue | 279,344 | 270,478 | 263,830 | 287,391 | 563,312 | 299,482 | 113.51% |
| 05-00-00-53-2100 | Bank Fees | - | - | 500 | - | 100 | (400) | -80.00% |
| | Contractual Services | - | - | 500 | - | 100 | (400) | -80.00% |
| 05-00-00-56-0035 | 2020 GO Bond Principal | 262,500 | 262,500 | - | - | - | - | 0.00% |
| 05-00-00-56-0036 | 2020 GO Bond Interest | 4,813 | 3,150 | - | - | - | - | 0.00% |
| 05-00-00-56-0037 | 2022 GO Bond Principal | - | - | 275,000 | 275,000 | 275,000 | - | 0.00% |
| 05-00-00-56-0038 | 2022 GO Bond Interest | - | - | 3,434 | 3,483 | 2,613 | (821) | -23.91% |
| 05-00-00-56-0106 | 2022 Series Bond Principal | - | - | - | - | 148,148 | 148,148 | 100.00% |
| 05-00-00-56-0107 | 2022 Series Bond Interest | - | - | - | - | 145,704 | 145,704 | 100.00% |
| | Debt Service | 267,313 | 265,650 | 278,434 | 278,483 | 571,465 | 293,031 | 105.24% |
| | Expense | 267,313 | 265,650 | 278,934 | 278,483 | 571,565 | 292,631 | 104.91% |
| 05 | Debt Service Fund | 12,031 | 4,828 | (15,104) | 8,908 | (8,253) | 6,851 | -45.36% |

Debt Service Schedule

2022 General Obligation Limited Tax Bonds

| | |
|-------------------------|---------------------|
| Date of Issue | February 16, 2022 |
| Date of Maturity | December 1, 2023 |
| Authorized Issue | \$575,000 |
| Interest Rates | 0.65-0.95% |
| Interest Dates | December 1 |
| Principal Maturity Date | December 1 |
| Purpose | Street Improvements |

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

| Tax Levy Year | Tax Levy | | Totals |
|------------------------------|------------------|-----------------|---------------|
| | Principal | Interest | |
| 2022 | \$ 275,000 | \$ 2,613 | \$ 277,613 |
| | \$ 275,000 | \$ 2,613 | \$ 277,613 |

Debt Service Schedule

2022A General Obligation Debt Certificates

| | |
|-------------------------|----------------------------|
| Date of Issue | April 5, 2022 |
| Date of Maturity | December 1, 2041 |
| Authorized Issue | \$3,881,481 |
| Interest Rates | 3-4.00% |
| Interest Dates | June 1 and December 1 |
| Principal Maturity Date | December 1 |
| Purpose | Alley Improvements Portion |

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

| Fiscal Year | June 1 | | December 1 | |
|----------------|------------------|-----------------|------------------|-----------------|
| | <u>Principal</u> | <u>Interest</u> | <u>Principal</u> | <u>Interest</u> |
| <u>Due</u> | | | | |
| 2024 | \$ - | \$ 72,851.85 | \$ 148,148.15 | \$ 72,851.85 |
| 2025 | - | 70,629.63 | 151,851.85 | 70,629.63 |
| 2026 | - | 68,351.85 | 155,555.56 | 68,351.85 |
| 2027 | - | 66,018.52 | 162,962.96 | 66,018.52 |
| 2028 | - | 63,574.07 | 166,666.67 | 63,574.07 |
| 2029 | - | 61,074.07 | 170,370.37 | 61,074.07 |
| 2030 | - | 58,518.52 | 177,777.78 | 58,518.52 |
| 2031 | - | 54,962.96 | 181,481.48 | 54,962.96 |
| 2032 | - | 51,333.33 | 188,888.89 | 51,333.33 |
| 2033 | - | 47,555.56 | 196,296.30 | 47,555.56 |
| 2034 | - | 43,629.63 | 207,407.41 | 43,629.63 |
| 2035 | - | 39,481.48 | 214,814.81 | 39,481.48 |
| 2036 | - | 35,185.19 | 222,222.22 | 35,185.19 |
| 2037 | - | 30,740.74 | 233,333.33 | 30,740.74 |
| 2038 | - | 26,074.07 | 240,740.74 | 26,074.07 |
| 2039 | - | 21,259.26 | 251,851.85 | 21,259.26 |
| 2040 | - | 16,222.22 | 259,259.26 | 16,222.22 |
| 2041 | - | 11,037.04 | 270,370.37 | 11,037.04 |
| 2042 | - | 5,629.63 | 281,481.48 | 5,629.63 |
| | \$ - | \$ 844,130 | \$ 3,881,481 | \$ 844,130 |

Capital Projects Funds

The **Capital Equipment Replacement Fund** is a capital projects fund that is used to set aside funds for the future replacement of vehicles and equipment in order to avoid significant fluctuations in the operating budgets from one year to the next. The General Fund (Police, Fire and Public Works Departments) and the Water and Sewer Fund provide contributions.

The **Capital Improvement Fund** is a fund used to account for various infrastructure improvements including alleys, commuter parking lots and streets. Financing is provided by automated traffic enforcement fines, ambulance fees, grants and parking lot fees.

The **TIF – Madison Street** accounts for revenues and expenditures associated with the Tax Increment Financing District established on Madison Street.

The **TIF – North Avenue Fund** is used to account for revenues and expenditures associated with the Tax Increment Financing District on North Avenue.

The **Infrastructure Improvement Bond Fund** is used to account for the proceeds from the 2022 General Obligation Bonds that will fund street improvements.

Capital Equipment Replacement Fund (CERF)

BUDGET SNAPSHOT

| | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2023 PROJECTED | FY 2024 BUDGET |
|---------------|-------------------|-------------------|----------------------|-------------------|
| Revenues | (\$91,765) | \$963,850 | \$1,289,643 | \$970,551 |
| Expenditures | \$234,308 | \$726,864 | \$298,537 | \$1,082,279 |
| Fund Balance* | \$3,466,920 | \$3,703,906 | \$4,458,026 | \$4,346,298 |

*FY 2023 and 2024 Fund Balances Estimated

DESCRIPTION

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

BUDGET ANALYSIS

Building Improvements, Vehicles and Equipment to be replaced in the 2024 Budget includes:

| | |
|---|------------|
| ▪ Police Firing Range Rehab | \$ 33,477 |
| ▪ Marked Squad Car #2– Police | \$ 68,790 |
| ▪ Marked Squad Car #3– Police | \$ 68,790 |
| ▪ Marked Squad Car #5– Police | \$ 68,790 |
| ▪ Automatic License Plate Reader – Police | \$ 57,544 |
| ▪ Police Radios– Police | \$ 42,868 |
| ▪ Digital In-Car Cameras– Police | \$ 85,920 |
| ▪ SCBA – Fire | \$ 26,000 |
| ▪ Large Int'l Dump Truck – Public Works | \$ 250,000 |
| ▪ Dump Truck – Public Works | \$ 240,000 |
| ▪ Pick-up Truck –Public Works | \$ 75,000 |
| ▪ Pick-up Truck –Public Works | \$ 65,000 |

**Village of River Forest
Capital Equipment Replacement Fund
Budget Detail by Account
Fiscal Year 2024 Budget**

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Projected | 2024 Budget | Increase (Decrease) | % Inc (Dec) |
|------------------|-------------------------------------|-----------------|------------------|----------------|-------------------|------------------|------------------------|-----------------|
| 13 | Capital Equip Replacement Fi | | | | | | | |
| 13-00-00-45-5100 | Interest | 44,789 | 21,918 | 25,605 | 36,966 | 45,702 | 20,097 | 78.49% |
| 13-00-00-45-5200 | Net Change in Fair Value | (17,168) | (113,795) | - | - | - | - | 0.00% |
| | Interest | 27,622 | (91,877) | 25,605 | 36,966 | 45,702 | 20,097 | 78.49% |
| 13-00-00-46-6410 | Miscellaneous | 5,000 | 112 | - | - | - | - | 0.00% |
| | Miscellaneous | 5,000 | 112 | - | - | - | - | 0.00% |
| 13-00-00-47-7001 | From General Fund | - | - | 801,778 | 1,116,210 | 783,438 | (18,340) | -2.29% |
| 13-00-00-47-7002 | Transfer from Water and Sewer | - | - | 111,467 | 111,467 | 116,411 | 4,944 | 4.44% |
| 13-00-00-48-8000 | Sale of Property | 24,063 | - | 25,000 | 25,000 | 25,000 | - | 0.00% |
| | Other Financing Sources | 24,063 | - | 938,245 | 1,252,677 | 924,849 | (13,396) | -1.43% |
| | Revenue | 56,685 | (91,765) | 963,850 | 1,289,643 | 970,551 | 6,701 | 0.70% |
| 00 | | | | | | | | |
| 13-00-00-53-2100 | Bank Fees | - | - | 100 | - | 100 | - | 0.00% |
| | Contractual Services | - | - | 100 | - | 100 | - | 0.00% |
| 13-00-00-55-0500 | Building Improvements | - | - | 33,477 | - | 33,477 | - | 0.00% |
| 13-00-00-55-8700 | Police Vehicles | - | - | 103,176 | 162,126 | 206,370 | 103,194 | 100.02% |
| 13-00-00-55-8720 | Police Equipment | 20,220 | 23,400 | 40,411 | 40,411 | 186,332 | 145,921 | 361.09% |
| 13-00-00-55-8800 | Fire Dept Vehicle | - | - | 263,500 | 51,000 | - | (263,500) | -100.00% |
| 13-00-00-55-8850 | Fire Dept Equipment | - | - | 45,000 | 45,000 | 26,000 | (19,000) | -42.22% |
| 13-00-00-55-8910 | PW Vehicles | 65,600 | - | 241,200 | - | 630,000 | 388,800 | 161.19% |
| 13-00-00-55-8925 | PW Equipment | 3,420 | 210,908 | - | - | - | - | 0.00% |
| | Capital Outlay | 89,240 | 234,308 | 726,764 | 298,537 | 1,082,179 | 355,415 | 48.90% |
| | Expense | 89,240 | 234,308 | 726,864 | 298,537 | 1,082,279 | 355,415 | 48.90% |
| 13 | Capital Equip Replacement Fi | (32,555) | (326,073) | 236,986 | 991,106 | (111,728) | (348,714) | -147.15% |

Capital Improvement Fund (CIF)

BUDGET SNAPSHOT

| | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2023 PROJECTED | FY 2024 BUDGET |
|----------------------|--------------------|--------------------|----------------------|-------------------|
| Revenues | \$4,120,723 | \$1,141,857 | \$331,721 | \$1,351,447 |
| Expenditures | \$1,123,261 | \$3,325,446 | \$2,766,320 | \$1,734,127 |
| Fund Balance* | \$3,541,556 | \$1,357,967 | \$1,106,957 | \$724,277 |

*2023 and 2024 Fund Balances Estimated

DESCRIPTION

The Capital Improvement Fund was created in Fiscal Year 2014 to account for various infrastructure improvements in the Village including alley, commuter parking lot and street projects. Financing is provided by automated traffic enforcement fines, which is considered a non-recurring revenue for budgetary purposes, grants, parking lot fees, bond proceeds and a portion of ambulance fees. FY 2024 activity includes a transfer out to the debt service fund to pay the principal and interest on the debt service issued to fund the alley improvements project completed in FY 2023. Projects will be completed as revenues are available.

BUDGET ANALYSIS

Improvements in the FY 2024 Budget include:

| | |
|---------------------------------------|------------|
| ▪ Village Hall Improvements | \$ 227,200 |
| ▪ Village Hall Second Floor Upgrades | \$ 115,000 |
| ▪ Public Works Garage Improvements | \$ 70,000 |
| ▪ Street Camera System Optimization | \$ 32,175 |
| ▪ Electric Vehicle Charging Station | \$ 50,000 |
| ▪ Information Technology Improvements | \$ 298,000 |
| ▪ Alley Improvement Program | \$ 60,000 |
| ▪ Parking Lot Improvements | \$ 150,000 |
| ▪ Bicycle Plan Implementation | \$ 46,000 |
| ▪ Traffic Signals | \$ 40,000 |
| ▪ Des Plaines River Trail | \$ 66,900 |

**Village of River Forest
Capital Improvement Fund
Budget Detail by Account
Fiscal Year 2024 Budget**

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Projected | 2024 Budget | Increase (Decrease) | % Inc (Dec) |
|------------------|-----------------------------------|------------------|------------------|--------------------|--------------------|------------------|------------------------|-----------------|
| 14 | Capital Improvement Fund | | | | | | | |
| 14-00-00-43-3200 | Metra Daily Parking Fees | 2,490 | 3,460 | 3,500 | 6,000 | 6,000 | 2,500 | 71.43% |
| 14-00-00-43-3220 | Parking Lot Permit Fees | 22,969 | 32,152 | 31,749 | 34,746 | 35,512 | 3,763 | 11.85% |
| 14-00-00-43-3550 | Ambulance Fees | - | - | - | - | 1,000,000 | 1,000,000 | 0.00% |
| | Charges for Services | 25,459 | 35,612 | 35,249 | 40,746 | 1,041,512 | 1,006,263 | 2854.73% |
| 14-00-00-44-4240 | Automated Traffic Enf Fines | 193,896 | 24,446 | 850,000 | 150,210 | 260,000 | (590,000) | -69.41% |
| | Fines & Forfeits | 193,896 | 24,446 | 850,000 | 150,210 | 260,000 | (590,000) | -69.41% |
| 14-00-00-45-5100 | Interest | 9,672 | 1,552 | 18 | 50,765 | 49,935 | 49,917 | 100.00% |
| 14-00-00-45-5200 | Net Change in Fair Value | (732) | (1,279) | - | - | - | - | 0.00% |
| | Interest | 8,940 | 273 | 18 | 50,765 | 49,935 | 49,917 | 100.00% |
| 14-00-00-46-6532 | Grants | 56,192 | - | - | 90,000 | - | - | 0.00% |
| | Grants & Contributions | 56,192 | - | - | 90,000 | - | - | 0.00% |
| 14-00-00-47-7018 | Transfer From Infracr Imp BF | - | - | 256,590 | - | - | (256,590) | -100.00% |
| 14-00-00-48-7090 | Bond Proceeds | - | 3,881,481 | - | - | - | - | 0.00% |
| 14-00-00-48-7091 | Bond Premium | - | 178,913 | - | - | - | - | 0.00% |
| | Other Financing Sources | - | 4,060,394 | 256,590 | - | - | (256,590) | -100.00% |
| | Revenue | 284,486 | 4,120,725 | 1,141,857 | 331,721 | 1,351,447 | 209,590 | 18.36% |
| 00 | | | | | | | | |
| 14-00-00-53-0370 | Professional Services | - | - | - | 62,750 | 93,000 | 93,000 | 0.00% |
| 14-00-00-53-0380 | Consulting Services | - | - | 25,000 | 31,078 | 50,000 | 25,000 | 100.00% |
| 14-00-00-53-0440 | Property Taxes | 673 | - | - | - | - | - | 0.00% |
| 14-00-00-53-4290 | License Fees | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | - | 0.00% |
| 14-00-00-53-5700 | GEMT Expenses | - | - | - | - | 180,000 | 180,000 | 0.00% |
| | Contractual Services | 12,673 | 12,000 | 37,000 | 105,828 | 335,000 | 298,000 | 805.41% |
| 14-00-00-55-0500 | Building Improvements | 1,200 | 44,272 | 78,000 | 1,500 | 412,200 | 334,200 | 428.46% |
| 14-00-00-55-1205 | Streetscape Improvements | 147,232 | 8,876 | 46,000 | - | 185,075 | 139,075 | 302.34% |
| 14-00-00-55-1210 | Parking Lot Improvements | - | - | 150,000 | 1,217 | 150,000 | - | 0.00% |
| 14-00-00-55-1250 | Alley Improvements | 245,209 | 956,848 | 2,522,582 | 2,522,582 | 60,000 | (2,462,582) | -97.62% |
| 14-00-00-55-8610 | Furniture & Equipment | 70,235 | - | - | 35,193 | - | - | 0.00% |
| 14-00-00-55-8620 | Information Technology Equipme | 220,947 | 42,284 | 491,864 | 100,000 | 298,000 | (193,864) | -39.41% |
| | Capital Outlay | 684,823 | 1,052,280 | 3,288,446 | 2,660,492 | 1,105,275 | (2,183,171) | -66.39% |
| 14-00-00-53-0395 | Bond Issuance Costs | - | 58,981 | - | - | - | - | 0.00% |
| 14-00-00-57-5005 | Transfer To Debt Service | - | - | - | - | 293,852 | 293,852 | 100.00% |
| | Other Financing Uses | - | 58,981 | - | - | 293,852 | 293,852 | 100.00% |
| | Expense | 697,496 | 1,123,261 | 3,325,446 | 2,766,320 | 1,734,127 | (1,591,319) | -47.85% |
| 14 | Capital Improvement Fund | (413,010) | 2,997,464 | (2,183,589) | (2,434,599) | (382,680) | 1,800,909 | -82.47% |

TIF - Madison Street

BUDGET SNAPSHOT

| | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2023 PROJECTED | FY 2024 BUDGET |
|---------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Revenues | \$841,202 | \$672,264 | \$964,042 | \$643,213 |
| Expenditures | \$113,901 | \$724,284 | \$513,440 | \$372,005 |
| Fund Balance* | \$852,931 | \$800,911 | \$1,303,533 | \$1,574,741 |

*FY 2023 and 2024 Fund Balances Estimated

DESCRIPTION

The Tax Increment Financing District (TIF) – Madison Street Fund was created in Fiscal Year 2015 to account for expenditures associated with the formation of a TIF District in the Village along Madison Street. Preliminary financing was provided by transfers from the General Fund. This has been replaced by property tax revenues which began in FY 2022. The General Fund will be reimbursed by TIF proceeds once sufficient revenue is generated. The TIF District was created during FY 2017.

BUDGET ANALYSIS

Contractual services including TIF consulting, auditing and legal fees are included and capital outlay for future projects and developments are provided for in the FY 2024 Budget. Also debt service interest payments on the interfund loan are also included in the FY 2024 Budget.

**Village of River Forest
TIF Madison Street
Budget Detail by Account
Fiscal Year 2024 Budget**

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Projected | 2024 Budget | Increase (Decrease) | % Inc (Dec) |
|------------------|-----------------------------------|----------------|----------------|-----------------|-------------------|----------------|------------------------|-----------------|
| 31 | TIF-Madison Street | | | | | | | |
| 00 | | | | | | | | |
| 31-00-00-41-1000 | Property Taxes-Prior Years | 243,911 | 486,825 | 332,503 | 287,645 | 307,284 | (25,219) | -7.58% |
| 31-00-00-41-1021 | Property Taxes-Current Year | 126,883 | 353,285 | 339,153 | 300,900 | 313,429 | (25,724) | -7.58% |
| | Property Taxes | 370,794 | 840,110 | 671,656 | 588,545 | 620,713 | (50,943) | -7.58% |
| 31-00-00-45-5100 | Interest | 448 | 1,091 | 608 | 25,497 | 22,500 | 21,892 | 3600.66% |
| | Interest | 448 | 1,091 | 608 | 25,497 | 22,500 | 21,892 | 3600.66% |
| 31-00-00-46-6532 | Grants | - | - | - | 350,000 | - | - | 0.00% |
| | Grants & Contributions | - | - | - | 350,000 | - | - | 0.00% |
| | Revenue | 371,242 | 841,201 | 672,264 | 964,042 | 643,213 | (29,051) | -4.32% |
| 00 | | | | | | | | |
| 31-00-00-53-0100 | Electricity & Natural Gas | 2,227 | 2,334 | - | 1,250 | - | - | 0.00% |
| 31-00-00-53-0300 | Audit Services | 1,000 | 1,000 | 1,000 | 500 | 515 | (485) | -48.50% |
| 31-00-00-53-0380 | Consulting Services | 6,554 | 1,875 | 11,000 | 70,000 | 26,000 | 15,000 | 136.36% |
| 31-00-00-53-0425 | Village Attorney | 826 | 3,908 | 10,000 | 15,000 | 10,000 | - | 0.00% |
| 31-00-00-53-0440 | Property Taxes | 5,359 | 50 | - | - | - | - | 0.00% |
| 31-00-00-53-3600 | Maintenance of Buildings | 703 | 4,501 | 750 | - | 3,800 | 3,050 | 406.67% |
| 31-00-00-53-4350 | Printing | - | 1,772 | - | - | - | - | 0.00% |
| 31-00-00-53-5300 | Advertising/Legal Notice | - | 325 | - | 500 | 500 | 500 | 0.00% |
| | Contractual Services | 16,669 | 15,765 | 22,750 | 87,250 | 40,815 | 18,065 | 79.41% |
| 31-00-00-55-4300 | Other Improvements | 14,575 | 47,190 | 645,000 | 370,000 | 275,000 | (370,000) | -57.36% |
| | Capital Outlay | 14,575 | 47,190 | 645,000 | 370,000 | 275,000 | (370,000) | -57.36% |
| 31-00-00-56-0081 | Interest on Interfund Loan | 53,942 | 50,946 | 56,534 | 56,190 | 56,190 | (344) | -0.61% |
| | Debt Service | 53,942 | 50,946 | 56,534 | 56,190 | 56,190 | (344) | -0.61% |
| | Expense | 85,187 | 113,901 | 724,284 | 513,440 | 372,005 | (352,279) | -48.64% |
| 31 | TIF-Madison Street | 286,055 | 727,300 | (52,020) | 450,602 | 271,208 | 323,228 | -621.35% |

TIF - North Avenue

BUDGET SNAPSHOT

| | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2023 PROJECTED | FY 2024 BUDGET |
|---------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Revenues | \$ 532,797 | \$ 362,018 | \$154,407 | \$238,703 |
| Expenditures | \$ 1,358 | \$ 360,000 | \$30,000 | \$ 290,015 |
| Fund Balance* | \$ 513,684 | \$515,702 | \$638,091 | \$586,779 |

*FY 2023 and 2024 Fund Balances Estimated

DESCRIPTION

The Tax Increment Financing District (TIF) – North Avenue Fund was created in Fiscal Year 2015 to account for expenditures associated with the formation of a TIF District in the Village along North Avenue. Preliminary financing was provided by transfers from the General Fund. This has been replaced by property tax revenues which began in FY 2022. The General Fund will be reimbursed by TIF proceeds once sufficient revenue is generated. The TIF District was created during FY 2019.

BUDGET ANALYSIS

Contractual services including TIF consulting, auditing and legal fees are included and capital outlay for future projects and developments are provided for in the FY 2024 Budget.

**Village of River Forest
TIF North Avenue
Budget Detail by Account
Fiscal Year 2024 Budget**

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Projected | 2024 Budget | Increase (Decrease) | % Inc (Dec) |
|-----------------------|-----------------------------|------------------------|------------------------|------------------------|---------------------------|------------------------|--------------------------------|------------------------|
| 32 | Tif - North Avenue | | | | | | | |
| 00 | | | | | | | | |
| 32-00-00-41-1000 | Property Taxes-Prior Years | - | 346,607 | 179,046 | 31,110 | 112,724 | (66,322) | -37.04% |
| 32-00-00-41-1021 | Property Taxes-Current Year | - | 185,688 | 182,627 | 110,557 | 114,979 | (67,648) | -37.04% |
| | Property Taxes | - | 532,295 | 361,673 | 141,667 | 227,703 | (133,970) | -37.04% |
| 32-00-00-45-5100 | Interest | 66 | 502 | 345 | 12,740 | 11,000 | 10,655 | 3088.41% |
| | Interest | 66 | 502 | 345 | 12,740 | 11,000 | 10,655 | 3088.41% |
| | Revenue | 66 | 532,797 | 362,018 | 154,407 | 238,703 | (123,315) | -34.06% |
| 00 | | | | | | | | |
| 32-00-00-53-0300 | Audit Services | - | - | 1,000 | 500 | 515 | (485) | -48.50% |
| 32-00-00-53-0380 | Consulting Services | 988 | - | 71,000 | 20,000 | 151,000 | 80,000 | 112.68% |
| 32-00-00-53-0425 | Village Attorney | 264 | 1,033 | 10,000 | 1,500 | 10,000 | - | 0.00% |
| 32-00-00-53-5300 | Advertising/Legal | - | 325 | - | 500 | 500 | 500 | 0.00% |
| | Contractual Services | 1,252 | 1,358 | 82,000 | 22,500 | 162,015 | 80,015 | 97.58% |
| 32-00-00-55-4300 | Other Improvements | - | - | 278,000 | 7,500 | 128,000 | (150,000) | -53.96% |
| | Capital Outlay | - | - | 278,000 | 7,500 | 128,000 | (150,000) | -53.96% |
| | Expense | 1,252 | 1,358 | 360,000 | 30,000 | 290,015 | (69,985) | -19.44% |
| 32 | Tif - North Avenue | (1,186) | 531,439 | 2,018 | 124,407 | (51,312) | (53,330) | -2642.72% |

Infrastructure Improvement Bond Fund

BUDGET SNAPSHOT

| | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2023 PROJECTED | FY 2024 BUDGET |
|---------------|---------------------------|---------------------------|------------------------------|---------------------------|
| Revenues | \$550,513 | \$93 | \$9,940 | \$5,000 |
| Expenditures | \$235,878 | \$256,590 | \$252,073 | \$300,000 |
| Fund Balance* | \$567,357 | \$310,860 | \$325,224 | \$30,224 |

*FY 2023 and 2024 Fund Balances Estimated

DESCRIPTION

The Infrastructure Improvement Bond Fund (IIBF) is used to account for the proceeds from the General Obligation Limited Tax Bonds, Series 2022. In the past, these proceeds have been used to fund street improvements.

BUDGET ANALYSIS

The FY 2024 Budget includes \$300,000 to help fund street improvements and other capital infrastructure projects.

**Village of River Forest
Infrastructure Improvement Bond Fund
Budget Detail by Account
Fiscal Year 2024 Budget**

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Projected | 2024 Budget | Increase (Decrease) | % Inc (Dec) |
|------------------|------------------------------------|------------------|----------------|------------------|-------------------|------------------|------------------------|-----------------|
| 35 | Infrastructure Imp Bond Fun | | | | | | | |
| 00 | | | | | | | | |
| 35-00-00-45-5100 | Interest | 950 | 513 | 93 | 9,940 | 5,000 | 4,907 | 5276.34% |
| | Interest | 950 | 513 | 93 | 9,940 | 5,000 | 4,907 | 5276.34% |
| 35-00-00-48-7090 | Bond Proceeds | - | 550,000 | - | - | - | - | 0.00% |
| | Other Financing Sources | - | 550,000 | - | - | - | - | 0.00% |
| | Revenue | 950 | 550,513 | 93 | 9,940 | 5,000 | 4,907 | 5276.34% |
| 00 | | | | | | | | |
| 35-00-00-53-0380 | Consulting Services | 40,567 | - | - | - | - | - | 0.00% |
| 35-00-00-53-0420 | Legal Services | - | 5,084 | - | - | - | - | 0.00% |
| | Contractual Services | 40,567 | 5,084 | - | - | - | - | 0.00% |
| 35-00-00-55-9100 | Street Improvements | 228,374 | 230,794 | - | 252,073 | 300,000 | 300,000 | 0.00% |
| | Capital Outlay | 228,374 | 230,794 | - | 252,073 | 300,000 | 300,000 | 0.00% |
| 35-00-00-57-5014 | Transfer To CIF | - | - | 256,590 | - | - | (256,590) | -100.00% |
| | Other Financing Uses | - | - | 256,590 | - | - | (256,590) | -100.00% |
| | Expense | 268,941 | 235,878 | 256,590 | 252,073 | 300,000 | 43,410 | 16.92% |
| 35 | Infrastructure Imp Bond Fun | (267,991) | 314,635 | (256,497) | (242,133) | (295,000) | (38,503) | 15.01% |

Water and Sewer Fund

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

Public Works Department- Water & Sewer

BUDGET SNAPSHOT

| CATEGORY | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2023 PROJECTED | FY 2024 BUDGET |
|----------------------|--------------------|--------------------|----------------------|--------------------|
| Personal Services | \$825,963 | \$895,441 | \$822,512 | \$928,808 |
| Employee Benefits | \$219,577 | \$355,565 | \$337,637 | \$340,840 |
| Contractual Services | \$547,385 | \$775,194 | \$515,719 | \$665,979 |
| Commodities | \$1,763,616 | \$2,155,231 | \$1,784,251 | \$1,865,857 |
| Capital Outlay | \$1,824,262 | \$737,000 | \$445,570 | \$904,000 |
| Depreciation | \$390,638 | \$380,756 | \$380,756 | \$390,760 |
| Debt Service | \$268,618 | \$917,145 | \$917,145 | \$1,019,994 |
| Transfers | \$0 | \$111,467 | \$111,467 | \$116,411 |
| Total | \$5,840,059 | \$6,327,799 | \$5,315,057 | \$6,232,649 |

DEPARTMENT DESCRIPTION

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

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

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

BUDGET ANALYSIS

The following highlights ongoing and new project initiatives in the 2024 Budget:

Water from Chicago: Chicago's water rate, in conjunction with projected flat consumption and an anticipated 5% rate increase on June 1st, results in an estimate of \$1,799,772 for the cost of water in FY 2024.

Water System Maintenance: The budget maintains previous levels of funding for contractual water main break repairs due to the increased number of repairs being performed by Public Works staff.

Hydrant Maintenance: The budget includes \$10,000 for hydrant replacement.

Consulting Services: The budget includes \$250,000 to begin accounting for improvements associated with the Village's ongoing Stormwater Master Plan.

Lead Service Line Replacement/Sewer Lateral Repair Programs: The budget reflects an allocation of \$50,000 for each of these subsidy programs.

**VILLAGE OF RIVER FOREST, ILLINOIS
WATER AND SEWER OVERVIEW
FISCAL YEAR 2024 BUDGET**

Sewer System Improvements: The Budget includes \$175,000 for sewer lining, manhole lining, any necessary point repairs identified through ongoing sewer televising.

PERSONNEL SUMMARY

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

ACTIVITY MEASURES

*Actual totals as of January 1, 2023.

| Measure | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023* |
|--|---------|---------|---------|---------|----------|
| Water Pumped from Chicago (million gallons) | 430 | 422 | 486 | 419 | 296 |
| Water Pumped to Residents (million gallons) | 442 | 439 | 497 | 430 | 306 |
| Actual Annual High (million gallons) | 2.11 | 2.40 | 3.00 | 2.15 | 2.18 |
| Actual Annual Low (million gallons) | 0.75 | 0.79 | 0.74 | 0.66 | .071 |
| Average Daily Average (million gallons) | 1.24 | 1.26 | 1.27 | 1.18 | 1.25 |
| Meters Installed | 115 | 46 | 65 | 46 | 42 |
| Service Calls | 3,007 | 3,239 | 3,632 | 3,239 | 2,016 |
| Water Main Breaks | 6 | 6 | 15 | 6 | 1 |
| Service Line Breaks | 11 | 3 | 7 | 3 | 3 |
| Exercised Valves | 110 | 512 | 404 | 512 | 292 |
| JULIE Locates | 1,512 | 1,986 | 2,079 | 1,986 | 1,365 |

**Village of River Forest
Water & Sewer Fund
Budget Detail by Account
Fiscal Year 2024 Budget**

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Projected | 2024 Budget | Increase (Decrease) | % Inc (Dec) |
|------------------|-------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------------|-----------------|
| 02 00 | Water & Sewer Fund | | | | | | | |
| 02-00-00-42-2360 | Permit Fees | 21,250 | 34,943 | 23,000 | 28,000 | 25,000 | 2,000 | 8.70% |
| | Licenses & Permits | 21,250 | 34,943 | 23,000 | 28,000 | 25,000 | 2,000 | 8.70% |
| 02-00-00-43-3100 | Water Sales | 3,257,413 | 3,274,378 | 3,520,686 | 3,366,855 | 3,506,028 | (14,658) | -0.42% |
| 02-00-00-43-3150 | Sewer Sales | 2,096,578 | 2,089,132 | 2,229,926 | 2,058,117 | 2,128,622 | (101,304) | -4.54% |
| 02-00-00-43-3160 | Water Penalties | 22,536 | 26,230 | 28,969 | 24,523 | 25,259 | (3,710) | -12.81% |
| 02-00-00-43-3515 | NSF Fees | - | 175 | 200 | 600 | 200 | - | 0.00% |
| | Charges for Services | 5,376,527 | 5,389,915 | 5,779,781 | 5,450,095 | 5,660,109 | (119,672) | -2.07% |
| 02-00-00-45-5100 | Interest | 6,622 | 4,410 | 1,253 | 37,176 | 24,006 | 22,753 | 1815.88% |
| 02-00-00-45-5200 | Net Change in Fair Value | (725) | (11,400) | - | - | - | - | 0.00% |
| | Interest | 5,898 | (6,990) | 1,253 | 37,176 | 24,006 | 22,753 | 1815.88% |
| 02-00-00-46-6410 | Miscellaneous | 42 | 3,394 | 5,000 | 1,000 | 5,000 | - | 0.00% |
| 02-00-00-46-6417 | IRMA Reimbursements | - | 13,016 | 2,000 | 2,000 | 2,000 | - | 0.00% |
| 02-00-00-46-6580 | Sale of Meters | 11,843 | 13,256 | 10,000 | 11,000 | 10,000 | - | 0.00% |
| 02-00-00-46-8001 | IRMA Excess | - | 68,139 | - | - | - | - | 0.00% |
| | Miscellaneous | 11,885 | 97,805 | 17,000 | 14,000 | 17,000 | - | 0.00% |
| | Revenue | 5,415,560 | 5,515,673 | 5,821,034 | 5,529,271 | 5,726,115 | (94,919) | -1.63% |

**Village of River Forest
Water & Sewer Fund
Budget Detail by Account
Fiscal Year 2024 Budget**

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Projected | 2024 Budget | Increase (Decrease) | % Inc (Dec) |
|------------------|---------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------------|----------------|
| 60 | Public Works | | | | | | | |
| 02-60-06-51-0200 | Salaries Regular | 827,756 | 812,091 | 874,052 | 813,533 | 904,308 | 30,256 | 3.46% |
| 02-60-06-51-1500 | Specialists Pay | 2,100 | 2,100 | - | 1,400 | 1,400 | 1,400 | 0.00% |
| 02-60-06-51-1700 | Overtime | 11,671 | 9,348 | 12,000 | 6,738 | 12,000 | - | 0.00% |
| 02-60-06-51-1950 | Insurance Refusal Reimb | 1,088 | 125 | 389 | 169 | 300 | (89) | -22.88% |
| 02-60-06-51-3000 | Part-Time Salaries | - | 2,299 | 9,000 | 672 | 10,800 | 1,800 | 20.00% |
| | Personal Services | 842,614 | 825,963 | 895,441 | 822,512 | 928,808 | 33,367 | 3.73% |
| 02-60-06-52-0320 | FICA | 50,746 | 50,131 | 54,239 | 48,012 | 56,425 | 2,186 | 4.03% |
| 02-60-06-52-0325 | Medicare | 12,045 | 11,816 | 13,048 | 11,735 | 13,513 | 465 | 3.56% |
| 02-60-06-52-0330 | IMRF | - | - | 78,552 | 70,551 | 65,794 | (12,758) | -16.24% |
| 02-60-06-52-0375 | Fringe Benefits | 6,226 | 4,585 | 6,180 | 4,340 | 6,036 | (144) | -2.33% |
| 02-60-06-52-0381 | IMRF Pensio Expense | (3,500) | (55,248) | - | - | - | - | 0.00% |
| 02-60-06-52-0400 | Health Insurance | 167,774 | 181,244 | 183,597 | 183,663 | 179,735 | (3,862) | -2.10% |
| 02-60-06-52-0420 | Health Insurance - Retirees | 2,553 | 3,064 | 3,269 | 3,305 | 1,635 | (1,634) | -49.98% |
| 02-60-06-52-0421 | Other Post Employment Benefits | 9,503 | 9,193 | - | - | - | - | 0.00% |
| 02-60-06-52-0425 | Life Insurance | 461 | 375 | 478 | 736 | 471 | (7) | -1.46% |
| 02-60-06-52-0430 | VEBA Contributions | 12,598 | 14,417 | 16,202 | 15,295 | 17,231 | 1,029 | 6.35% |
| | Benefits | 258,406 | 219,577 | 355,565 | 337,637 | 340,840 | (14,725) | -4.14% |
| 02-60-06-53-0100 | Electricity | 36,865 | 36,679 | 38,004 | 33,248 | 38,004 | - | 0.00% |
| 02-60-06-53-0200 | Communications | 8,115 | 5,512 | 8,160 | 4,643 | 8,160 | - | 0.00% |
| 02-60-06-53-0300 | Auditing | 9,632 | 9,933 | 9,900 | 9,800 | 10,095 | 195 | 1.97% |
| 02-60-06-53-0380 | Consulting Services | 31,879 | 113,282 | 249,209 | 124,158 | 113,000 | (136,209) | -54.66% |
| 02-60-06-53-0410 | IT Support | 79,124 | 88,731 | 111,773 | 106,653 | 113,366 | 1,593 | 1.43% |
| 02-60-06-53-1300 | Inspections | 500 | - | 1,200 | 1,340 | 1,100 | (100) | -8.33% |
| 02-60-06-53-1310 | JULIE Participation | 1,089 | 1,104 | 2,345 | 982 | 2,345 | - | 0.00% |
| 02-60-06-53-2100 | Bank Fees | 31,531 | 38,273 | 42,500 | 45,762 | 49,727 | 7,227 | 17.00% |
| 02-60-06-53-2200 | Liability Insurance | 34,286 | 35,797 | 41,978 | 45,445 | 54,747 | 12,769 | 30.42% |
| 02-60-06-53-2250 | IRMA Deductible | 3,914 | 26,400 | 9,500 | 9,500 | 9,500 | - | 0.00% |
| 02-60-06-53-3050 | Water System Maintenance | 173,767 | 94,650 | 123,500 | 63,360 | 123,500 | - | 0.00% |
| 02-60-06-53-3055 | Hydrant Maintenance | - | 4,487 | 10,000 | 9,587 | 10,000 | - | 0.00% |
| 02-60-06-53-3200 | Maintenance of Vehicles | 4,259 | 6,114 | 8,000 | 12,068 | 12,000 | 4,000 | 50.00% |
| 02-60-06-53-3300 | Maint of Office Equipment | 2,299 | 1,108 | 1,000 | 854 | 1,000 | - | 0.00% |
| 02-60-06-53-3600 | Maintenance of Buildings | 25,962 | 38,126 | 14,750 | 7,855 | 14,750 | - | 0.00% |
| 02-60-06-53-3620 | Maintenance of Streets | - | - | 15,000 | - | 15,000 | - | 0.00% |
| 02-60-06-53-3640 | Sewer/Catch Basin Repair | 21,470 | 7,583 | 50,000 | 11,151 | 50,000 | - | 0.00% |
| 02-60-06-53-4100 | Training | 440 | 305 | 1,150 | - | 1,150 | - | 0.00% |
| 02-60-06-53-4250 | Travel & Meeting | 225 | 1,170 | 3,740 | 3,067 | 3,340 | (400) | -10.70% |
| 02-60-06-53-4300 | Dues & Subscriptions | 1,295 | 1,126 | 1,490 | 1,577 | 1,500 | 10 | 0.67% |
| 02-60-06-53-4350 | Printing | 2,229 | 2,081 | 3,205 | 2,077 | 2,305 | (900) | -28.08% |
| 02-60-06-53-4400 | Medical & Screening | 150 | - | 700 | - | 700 | - | 0.00% |
| 02-60-06-53-4480 | Water Testing | 4,040 | 2,783 | 3,590 | 1,664 | 6,690 | 3,100 | 86.35% |
| 02-60-06-53-5300 | Advertising/Legal Notice | - | - | 500 | - | - | (500) | -100.00% |
| 02-60-06-53-5350 | Dumping Fees | 31,118 | 18,504 | 20,000 | 20,928 | 20,000 | - | 0.00% |
| 02-60-06-53-5400 | Damage Claims | 2,257 | 13,637 | 4,000 | - | 4,000 | - | 0.00% |
| | Contractual Services | 506,447 | 547,385 | 775,194 | 515,719 | 665,979 | (109,215) | -14.09% |
| 02-60-06-54-0100 | Office Supplies | 229 | 565 | 500 | - | 500 | - | 0.00% |
| 02-60-06-54-0200 | Gas & Oil | 9,919 | 22,818 | 17,509 | 19,817 | 19,421 | 1,912 | 10.92% |
| 02-60-06-54-0310 | Uniforms | 986 | 903 | 1,525 | 1,525 | 1,525 | - | 0.00% |
| 02-60-06-54-0500 | Vehicle Parts | 1,369 | 9,442 | 10,000 | 7,153 | 10,000 | - | 0.00% |
| 02-60-06-54-0600 | Operating Supplies | 42,199 | 49,594 | 222,994 | 33,495 | 26,200 | (196,794) | -88.25% |
| 02-60-06-54-1300 | Postage | 7,210 | 7,867 | 7,978 | 8,193 | 8,439 | 461 | 5.78% |
| 02-60-06-54-2200 | Water from Chicago | 1,749,713 | 1,672,427 | 1,894,725 | 1,714,068 | 1,799,772 | (94,953) | -5.01% |
| | Materials & Supplies | 1,811,624 | 1,763,616 | 2,155,231 | 1,784,251 | 1,865,857 | (289,374) | -13.43% |
| 02-60-06-53-3631 | Lead Service Line Program | - | 146,274 | 50,000 | 161,250 | 50,000 | - | 0.00% |
| 02-60-06-53-3630 | Overhead Sewer Program | 119,548 | 100,350 | 59,000 | 59,003 | 59,000 | - | 0.00% |
| 02-60-06-55-1150 | Sewer System Improvements | 154,303 | 203,999 | 225,000 | 156,076 | 475,000 | 250,000 | 111.11% |
| 02-60-06-55-1300 | Water System Improvements | 25,276 | 1,303,639 | 333,000 | 49,241 | 240,000 | (93,000) | -27.93% |
| 02-60-06-55-1400 | Meter Replacement Program | 6,660 | - | - | - | 10,000 | 10,000 | 100.00% |
| 02-60-06-55-9100 | Street Improvements | 71,056 | 70,000 | 70,000 | 20,000 | 70,000 | - | 0.00% |
| | Capital Outlay | 376,843 | 1,824,262 | 737,000 | 445,570 | 904,000 | 167,000 | 22.66% |
| 02-60-06-55-0010 | Depreciation Expense | 379,608 | 390,638 | 380,756 | 380,756 | 390,760 | 10,004 | 2.63% |
| | Depreciation | 379,608 | 390,638 | 380,756 | 380,756 | 390,760 | 10,004 | 2.63% |
| 02-60-06-53-0395 | Bond Issuance Costs | - | 20,643 | - | - | - | - | 0.00% |
| 02-60-06-56-0104 | IEPA Loan Principal | - | - | 677,949 | 677,949 | 693,016 | 15,067 | 2.22% |

**Village of River Forest
Water & Sewer Fund
Budget Detail by Account
Fiscal Year 2024 Budget**

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Projected | 2024 Budget | Increase (Decrease) | % Inc (Dec) |
|------------------|-------------------------------|------------------|------------------|------------------|-------------------|------------------|------------------------|----------------|
| 02-60-06-56-0105 | IEPA Loan Interest | 262,522 | 247,975 | 239,196 | 239,196 | 224,130 | (15,066) | -6.30% |
| 02-60-06-56-0106 | Series 2022 Principal | - | - | - | - | 51,852 | 51,852 | 0.00% |
| 02-60-06-56-0107 | Series 2022 Interest | - | - | - | - | 50,996 | 50,996 | 0.00% |
| | Debt Service | 262,522 | 268,618 | 917,145 | 917,145 | 1,019,994 | 102,849 | 11.21% |
| 02-60-06-57-5013 | Transfer to CERF | - | - | 111,467 | 111,467 | 116,411 | 4,944 | 4.44% |
| | Other Financing Uses | - | - | 111,467 | 111,467 | 116,411 | 4,944 | 4.44% |
| | Expense | 4,438,064 | 5,840,059 | 6,327,799 | 5,315,057 | 6,232,649 | (95,150) | -1.50% |
| 02 | Water & Sewer Fund | 977,496 | (324,386) | (506,765) | 214,214 | (506,534) | 231 | -0.05% |

Debt Service Schedule

Illinois Environmental Protection Agency Loan

Date of Issue December 3, 2015
 Date of Maturity December 3, 2035
 Authorized Issue \$14,708,901
 Interest Rates 2.21%
 Interest Dates December 3 and June 3
 Principal Payment Dates December 3 and June 3
 Purpose Northside Stormwater Management Project

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

| Fiscal Year | Tax Levy | | | Interest Due On | | | |
|----------------|----------------------|---------------------|----------------------|-----------------|-------------------|-------|-------------------|
| | Principal | Interest | Totals | Jun 3 | Amount | Dec 3 | Amount |
| 2024 | \$ 693,016 | \$ 224,130 | \$ 917,146 | 2023 | \$ 113,969 | 2023 | \$ 110,161 |
| 2025 | 708,416 | 208,730 | 917,146 | 2024 | 106,311 | 2024 | 102,419 |
| 2026 | 724,159 | 192,987 | 917,146 | 2025 | 98,483 | 2025 | 94,504 |
| 2027 | 740,250 | 176,896 | 917,146 | 2026 | 90,482 | 2026 | 86,414 |
| 2028 | 756,700 | 160,446 | 917,146 | 2027 | 82,302 | 2027 | 78,144 |
| 2029 | 773,515 | 143,630 | 917,145 | 2028 | 73,940 | 2028 | 69,690 |
| 2030 | 790,705 | 126,441 | 917,146 | 2029 | 65,393 | 2029 | 61,048 |
| 2031 | 808,276 | 108,870 | 917,146 | 2030 | 56,656 | 2030 | 52,214 |
| 2032 | 826,238 | 90,908 | 917,146 | 2031 | 47,724 | 2031 | 43,184 |
| 2033 | 844,599 | 72,547 | 917,146 | 2032 | 38,594 | 2032 | 33,953 |
| 2034 | 863,366 | 53,780 | 917,146 | 2033 | 29,261 | 2033 | 24,519 |
| 2035 | 882,552 | 34,593 | 917,145 | 2034 | 19,721 | 2034 | 14,872 |
| 2036 | 902,165 | 14,981 | 917,146 | 2035 | 9,969 | 2035 | 5,012 |
| | <u>\$ 10,313,957</u> | <u>\$ 1,608,939</u> | <u>\$ 11,922,896</u> | | <u>\$ 832,805</u> | | <u>\$ 776,134</u> |

Debt Service Schedule

2022A General Obligation Debt Certificates

| | |
|-------------------------|--|
| Date of Issue | April 5, 2022 |
| Date of Maturity | December 1, 2041 |
| Authorized Issue | \$1,358,519 |
| Interest Rates | 3-4.00% |
| Interest Dates | June 1 and December 1 |
| Principal Maturity Date | December 1 |
| Purpose | Advanced Metering Infrastructure Project |

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

| Fiscal Year | June 1 | | December 1 | |
|----------------|------------------|-----------------|------------------|-----------------|
| | <u>Principal</u> | <u>Interest</u> | <u>Principal</u> | <u>Interest</u> |
| <u>Due</u> | | | | |
| 2024 | \$ - | \$ 25,498.15 | \$ 51,851.85 | \$ 25,498.15 |
| 2025 | - | 24,720.37 | 53,148.15 | 24,720.37 |
| 2026 | - | 23,923.15 | 54,444.44 | 23,923.15 |
| 2027 | - | 23,106.48 | 57,037.04 | 23,106.48 |
| 2028 | - | 22,250.93 | 58,333.33 | 22,250.93 |
| 2029 | - | 21,375.93 | 59,629.63 | 21,375.93 |
| 2030 | - | 20,481.48 | 62,222.22 | 20,481.48 |
| 2031 | - | 19,237.04 | 63,518.52 | 19,237.04 |
| 2032 | - | 17,966.67 | 66,111.11 | 17,966.67 |
| 2033 | - | 16,644.44 | 68,703.70 | 16,644.44 |
| 2034 | - | 15,270.37 | 72,592.59 | 15,270.37 |
| 2035 | - | 13,818.52 | 75,185.19 | 13,818.52 |
| 2036 | - | 12,314.81 | 77,777.78 | 12,314.81 |
| 2037 | - | 10,759.26 | 81,666.67 | 10,759.26 |
| 2038 | - | 9,125.93 | 84,259.26 | 9,125.93 |
| 2039 | - | 7,440.74 | 88,148.15 | 7,440.74 |
| 2040 | - | 5,677.78 | 90,740.74 | 5,677.78 |
| 2041 | - | 3,862.96 | 94,629.63 | 3,862.96 |
| 2042 | - | 1,970.37 | 98,518.52 | 1,970.37 |
| | \$ - | \$ 295,445 | \$ 1,358,519 | \$ 295,445 |

Pension Trust Funds

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

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

Police Pension Fund

BUDGET SNAPSHOT

| | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2023 PROJECTED | FY 2024 BUDGET |
|---------------|-------------------|-------------------|----------------------|-------------------|
| Revenues | \$ 1,069,978 | \$ 4,853,619 | \$ 3,302,641 | \$ 4,467,324 |
| Expenditures | \$ 3,135,175 | \$ 2,937,403 | \$ 2,730,689 | \$ 2,879,462 |
| Fund Balance* | \$26,315,412 | \$28,231,628 | \$26,887,364 | \$28,475,226 |

*FY 2023 and 2024 Fund Balances Estimated

DESCRIPTION

This program provides funding for the Police Pension Fund as mandated by State law. The River Forest Police Pension Fund provides retirement and disability benefits in accordance with criteria outlined under the state statutes and covers only personnel employed as sworn police officers by the Village of River Forest. The Pension Board is responsible for the investments and payouts from the fund. Employees attaining the age of 50 or more with 20 or more years of creditable service are entitled to receive an annual retirement benefit of 2.5% of final salary for each year of service up to 30 years, to a maximum 75% of such salary. The monthly pension of a covered employee is subject to automatic annual increases, calculated at a rate of 3% of the amount of the pension payable at the time of the increase.

BUDGET ANALYSIS

Income for this fund is from participating employees' contributions of 9.91% of the salaries as specified by State regulations and interest income from investment of assets. The employer's share is shown as a contribution from the General Fund and is included in the Police Department (Division 40) employee benefit expense. An independent actuarial study is used to determine the amount of the employer's contribution. The Village's FY 2024 contribution of \$1,921,246 reflects the amount of property tax revenues expected to be levied with the 2023 Property Tax Levy during the fiscal year. The 2023 property tax levy, which is collected in calendar year 2024, will be based on an annual actuarial analysis prepared using the Village's Pension Funding Policy for the Police Pension Fund. The amount contributed is the amount based on the policy or the statutory minimum, whichever is higher. The budgeted FY 2024 employer contribution is slightly less for Tax Levy Year 2023. This is due to a change in methodology based on a programming change made by the actuarial consultant. The impact of this change on future benefit estimates over 3% reduction in projected future benefits. The expected and actual contributions are as follows:

| | Actual FY 2022 | Budget 2023 | Budget 2024 |
|---------------------|-------------------|----------------|----------------|
| Levy Year | 2021 | 2022 | 2023 |
| Police Pension Fund | \$2,096,479 | \$1,959,903 | \$1,921,246 |

**Village of River Forest
Police Pension Fund
Budget Detail by Account
Fiscal Year 2024 Budget**

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Projected | 2024 Budget | Increase (Decrease) | % Inc (Dec) |
|------------------|-----------------------------------|------------------|--------------------|------------------|-------------------|------------------|------------------------|----------------|
| 09 | Police Pension Fund | | | | | | | |
| 09-00-00-45-5100 | Interest | 431,525 | 499,953 | 560,000 | 555,250 | 510,120 | (49,880) | -8.91% |
| 09-00-00-45-5200 | Net Change in Fair Value | 6,004,985 | (1,870,477) | 2,023,653 | 500,000 | 1,699,724 | (323,929) | -16.01% |
| | Interest | 6,436,510 | (1,370,524) | 2,583,653 | 1,055,250 | 2,209,844 | (373,809) | -14.47% |
| 09-00-00-41-1100 | Employer Contribution | 1,479,613 | 2,096,479 | 1,959,903 | 1,948,885 | 1,921,246 | (38,657) | -1.97% |
| 09-00-00-46-7350 | Employee Contribution | 269,857 | 344,023 | 310,063 | 298,506 | 336,234 | 26,171 | 8.44% |
| | Grants & Contributions | 1,749,470 | 2,440,502 | 2,269,966 | 2,247,391 | 2,257,480 | (12,486) | -0.55% |
| | Revenue | 8,185,980 | 1,069,978 | 4,853,619 | 3,302,641 | 4,467,324 | (386,295) | -7.96% |
| 09-00-00-52-6100 | Pensions | 3,018,693 | 2,621,156 | 2,813,266 | 2,644,322 | 2,756,010 | (57,256) | -2.04% |
| 09-00-00-52-6150 | Pension Refund | - | 402,387 | 50,000 | - | 50,000 | - | 0.00% |
| | Benefits | 3,018,693 | 3,023,543 | 2,863,266 | 2,644,322 | 2,806,010 | (57,256) | -2.00% |
| 09-00-00-53-0300 | Audit Services | 2,240 | 2,310 | 2,310 | 2,205 | 2,272 | (38) | -1.65% |
| 09-00-00-53-0350 | Actuarial Services | 3,730 | 3,815 | 4,205 | 4,240 | 4,365 | 160 | 3.80% |
| 09-00-00-53-0360 | Payroll Services | 19,435 | 19,935 | 30,550 | 28,325 | 31,410 | 860 | 2.82% |
| 09-00-00-53-0380 | Consulting Services | 55,899 | 57,414 | - | 30,052 | 5,000 | 5,000 | 0.00% |
| 09-00-00-53-0420 | Legal Services | 5,777 | 3,000 | 18,000 | 5,000 | 10,000 | (8,000) | -44.44% |
| 09-00-00-53-2100 | Bank Fees | 694 | 691 | 100 | 500 | 500 | 400 | 400.00% |
| 09-00-00-53-4100 | Training | 1,155 | - | 1,000 | 500 | 500 | (500) | -50.00% |
| 09-00-00-53-4250 | Travel & Meeting | 250 | 1,035 | 1,000 | - | 1,000 | - | 0.00% |
| 09-00-00-53-4300 | Dues & Subscriptions | 795 | 795 | 795 | 795 | 795 | - | 0.00% |
| 09-00-00-53-4400 | Medical & Screening | - | 1,800 | 1,800 | 1,800 | 1,800 | - | 0.00% |
| 09-00-00-54-3100 | Misc Expenditures | 20,470 | 20,837 | 14,377 | 12,950 | 15,810 | 1,433 | 9.97% |
| | Contractual Services | 110,445 | 111,632 | 74,137 | 86,367 | 73,452 | (685) | -0.92% |
| | Expense | 3,129,138 | 3,135,175 | 2,937,403 | 2,730,689 | 2,879,462 | (57,941) | -1.97% |
| 09 | Police Pension Fund | 5,056,842 | (2,065,197) | 1,916,216 | 571,952 | 1,587,862 | (328,354) | -17.14% |

Fire Pension Fund

BUDGET SNAPSHOT

| | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2023 PROJECTED | FY 2024 BUDGET |
|---------------|-------------------|-------------------|----------------------|-------------------|
| Revenues | \$ 1,078,370 | \$ 3,427,269 | \$ 2,263,878 | \$ 3,515,779 |
| Expenditures | \$ 2,274,317 | \$ 2,290,904 | \$ 2,236,294 | \$ 2,285,065 |
| Fund Balance* | \$ 17,555,279 | \$ 18,691,644 | \$ 17,582,863 | \$ 18,813,577 |

*FY 2023 and 2024 Fund Balances Estimated

DESCRIPTION

This program provides funding for the Firefighter's Pension Fund as mandated by State law. The Firefighter's Pension Fund provides retirement and disability benefits for River Forest Fire Department personnel in accordance with criteria as outlined under the State statutes. The Fund is controlled by the River Forest Firefighter's Pension Fund Board of Trustees. The Pension Board is responsible for the investments and payouts from the fund. Employees attaining the age of 50 or more with 20 or more years of creditable service are entitled to receive an annual retirement benefit of 2.5% of final salary for each year of service up to 30 years, to a maximum 75% of such salary. The monthly pension of a covered employee is subject to automatic annual increases, calculated at a rate of 3% of the amount of the pension payable at the time of the increase.

BUDGET ANALYSIS

Income for this fund is from participating employees' contributions of 9.455% of salaries as required by State law and interest income from investment of assets. The employer's share is shown as a contribution from the General Fund and is included in the Fire Department (Division 50) employee benefit expense. An independent actuarial study is used to determine the amount of the employer contribution. The Village's estimated 2024 contribution of \$1,726,278 reflects the amount of property tax revenues expected to be levied with the 2023 Property Tax Levy during the fiscal year. The 2023 property tax levy, which is collected in calendar year 2024, will be based on an actuarial analysis prepared using the Village's Pension Funding Policy for the Firefighters Pension Fund. The amount contributed will be based on the policy or the statutory minimum, whichever is higher. The budgeted FY 2024 employer contribution is slightly lower for Tax Levy Year 2023. This is due to a change in methodology based on a programming change made by the actuarial consultant. The impact of this change on future benefit estimates over 3% reduction in projected future benefits. The expected and actual contributions are as follows:

| | Actual FY 2022 | Budget FY 2023 | Budget FY 2024 |
|-------------------|-------------------|-------------------|-------------------|
| Levy Year | 2021 | 2022 | 2023 |
| Fire Pension Fund | \$1,931,404 | \$1,733,600 | \$1,726,278 |

**Village of River Forest
Fire Pension Fund
Budget Detail by Account
Fiscal Year 2024 Budget**

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Projected | 2024 Budget | Increase (Decrease) | % Inc (Dec) |
|------------------|-----------------------------------|------------------|--------------------|------------------|-------------------|------------------|------------------------|----------------|
| 10 | Fire Pension Fund | | | | | | | |
| 10-00-00-45-5100 | Interest/Dividends | 358,369 | 184,148 | 253,565 | 307,012 | 467,234 | 213,669 | 84.27% |
| 10-00-00-45-5200 | Net Change in Fair Value | 3,735,099 | (1,234,095) | 1,222,440 | 100,000 | 1,090,213 | (132,227) | -10.82% |
| | Interest | 4,093,468 | (1,049,947) | 1,476,005 | 407,012 | 1,557,447 | 81,442 | 5.52% |
| 10-00-00-41-1100 | Employer Contribution | 1,413,737 | 1,931,404 | 1,733,600 | 1,625,713 | 1,726,278 | (7,322) | -0.42% |
| 10-00-00-46-7350 | Employee Contribution | 194,301 | 196,913 | 217,664 | 231,153 | 232,054 | 14,390 | 6.61% |
| | Grants & Contributions | 1,608,038 | 2,128,317 | 1,951,264 | 1,856,866 | 1,958,332 | 7,068 | 0.36% |
| | Revenue | 5,701,506 | 1,078,370 | 3,427,269 | 2,263,878 | 3,515,779 | 88,510 | 2.58% |
| 10-00-00-52-6100 | Pensions | 1,959,787 | 2,208,022 | 2,239,929 | 2,185,034 | 2,231,448 | (8,481) | -0.38% |
| | Benefits | 1,959,787 | 2,208,022 | 2,239,929 | 2,185,034 | 2,231,448 | (8,481) | -0.38% |
| 10-00-00-53-0300 | Audit Services | 2,240 | 2,310 | 2,310 | 2,205 | 2,272 | (38) | -1.65% |
| 10-00-00-53-0350 | Actuarial Services | 3,365 | 3,905 | 3,815 | 4,020 | 4,135 | 320 | 8.39% |
| 10-00-00-53-0360 | Payroll Services | 14,670 | 15,115 | 15,595 | 15,595 | 16,050 | 455 | 2.92% |
| 10-00-00-53-0380 | Consulting Services | 38,866 | 16,753 | - | 7,500 | 7,500 | 7,500 | 100.00% |
| 10-00-00-53-0420 | Legal Services | 3,131 | 3,350 | 6,000 | 5,000 | 5,000 | (1,000) | -16.67% |
| 10-00-00-53-2100 | Bank Fees | 8,197 | 6,405 | 2,200 | 200 | 200 | (2,000) | -90.91% |
| 10-00-00-53-4100 | Training | 1,435 | - | 500 | 200 | 500 | - | 0.00% |
| 10-00-00-53-4250 | Travel & Meeting | - | 370 | 500 | 500 | 500 | - | 0.00% |
| 10-00-00-53-4300 | Dues & Subscriptions | 795 | 795 | 795 | 795 | 795 | - | 0.00% |
| 10-00-00-53-4400 | Medical & Screening | - | - | 1,000 | - | 1,000 | - | 0.00% |
| 10-00-00-54-1300 | Postage | - | - | 50 | 50 | 50 | - | 0.00% |
| 10-00-00-54-3100 | Misc Expenditures | 17,050 | 17,292 | 18,210 | 15,195 | 15,615 | (2,595) | -14.25% |
| | Contractual Services | 89,749 | 66,295 | 50,975 | 51,260 | 53,617 | 2,642 | 5.18% |
| | Expense | 2,049,536 | 2,274,317 | 2,290,904 | 2,236,294 | 2,285,065 | (5,839) | -0.25% |
| 10 | Fire Pension Fund | 3,651,970 | (1,195,947) | 1,136,365 | 27,584 | 1,230,714 | 94,349 | 8.30% |

River Forest Public Library

The **River Forest Public Library** has a separately elected, seven-member board which annually determines its budget and resulting tax levy. The Village does not possess Board appointment powers. The Village approves the Library's Budget and tax levy in a ministerial capacity only. The Library is not part of the Village's financial reporting entity, however, the Library budget is included in the Village budget document because the Library is in the Village's tax levy ordinance that is submitted to the County. The Budget Summary information does not include the River Forest Public Library.

River Forest Public Library

BUDGET SNAPSHOT

REVENUES

| FY 2022 ACTUAL | FY 2023 BUDGET | FY 2023 PROJECTED | FY 2024 BUDGET |
|-------------------|-------------------|----------------------|-------------------|
| \$1,537,694 | \$1,507,000 | \$1,617,330 | \$1,579,200 |

EXPENDITURES

| FY 2022 ACTUAL | FY 2023 BUDGET | FY 2023 PROJECTED | FY 2024 BUDGET |
|-------------------|-------------------|----------------------|-------------------|
| \$1,352,768 | \$2,239,148 | \$2,080,640 | \$2,013,200 |

DESCRIPTION

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

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

BUDGET ANALYSIS

The Library operating expenditures are projected to increase by \$72,200. The FY 2024 budget includes \$434,000 in capital expenditures that are intended to be funded with capital reserves and donations.

**Village of River Forest
Budget Detail By Account
Fiscal Year 2024 Budget**

| | FY 2021 ACTUAL | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2023 PROJECTED | FY 2024 BUDGET | \$CHNG FY23/24 | % CHNG FY23/24 |
|------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|---------------------------|---------------------------|
| RIVER FOREST PUBLIC LIBRARY | | | | | | | |
| REVENUES | | | | | | | |
| Taxes | | | | | | | |
| Property Taxes | 1,316,084 | 1,421,306 | 1,415,000 | 1,469,120 | 1,495,000 | 80,000 | 5.65% |
| Replacement Taxes | 9,821 | 39,899 | 27,000 | 37,980 | 20,000 | (7,000) | -25.93% |
| Total Taxes | 1,325,905 | 1,461,205 | 1,442,000 | 1,507,100 | 1,515,000 | 73,000 | 5.06% |
| Charges for Services | | | | | | | |
| Connections Program | 2,981 | 2,666 | 9,500 | 2,500 | 8,300 | (1,200) | -12.63% |
| Lost Books | 2,064 | 4,236 | 3,500 | 3,500 | 3,500 | - | 0.00% |
| Book Sales | - | - | - | - | - | - | 0.00% |
| Copy Machine Revenues | 1,250 | 2,696 | 3,000 | 2,800 | 2,800 | (200) | -6.67% |
| Total Charges for Services | 6,295 | 9,598 | 16,000 | 8,800 | 14,600 | (1,400) | -8.75% |
| Interest | | | | | | | |
| Interest Earned | 10,067 | 5,806 | 4,800 | 5,000 | 5,000 | 200 | 4.17% |
| Miscellaneous | | | | | | | |
| Grants/Donations | 37,342 | 56,861 | 43,000 | 96,155 | 43,600 | 600 | 1.40% |
| Miscellaneous | 4,905 | 4,224 | 1,200 | 275 | 1,000 | (200) | -16.67% |
| Total Miscellaneous | 42,247 | 61,085 | 44,200 | 96,430 | 44,600 | 400 | 0.90% |
| Total Revenues | 1,384,514 | 1,537,694 | 1,507,000 | 1,617,330 | 1,579,200 | 72,200 | 4.79% |
| EXPENDITURES | | | | | | | |
| Personal Services | | | | | | | |
| Salaries | 641,269 | 688,032 | 760,000 | 702,000 | 813,000 | 53,000 | 6.97% |
| Total Personal Services | 641,269 | 688,032 | 760,000 | 702,000 | 813,000 | 53,000 | 6.97% |
| Employee Benefits | | | | | | | |
| Health Insurance | 40,421 | 43,675 | 60,000 | 40,442 | 62,250 | 2,250 | 3.75% |
| FICA/Medicare | 45,247 | 51,756 | 58,200 | 53,709 | 62,200 | 4,000 | 6.87% |
| IMRF Pension | 55,804 | 54,650 | 58,000 | 49,750 | 55,000 | (3,000) | -5.17% |
| Total Employee Benefits | 141,472 | 150,081 | 176,200 | 143,901 | 179,450 | 3,250 | 1.84% |
| Contractual Services | | | | | | | |
| Payroll Services | 3,188 | 5,052 | 4,200 | 5,500 | 6,000 | 1,800 | 42.86% |
| Staff Training | 6,072 | 2,096 | 3,000 | 3,000 | 3,250 | 250 | 8.33% |
| Membership Dues | 1,988 | 2,259 | 4,000 | 3,000 | 4,000 | - | 0.00% |
| Trustee Training | 421 | 125 | 900 | 300 | 900 | - | 0.00% |
| Professional Developmnt | - | 2,488 | 9,000 | 6,500 | 9,000 | - | 0.00% |
| Advertising | 1,593 | 2,384 | 3,500 | 3,750 | 3,750 | 250 | 7.14% |
| Other Programs | 22,171 | 23,767 | 38,300 | 36,300 | 42,465 | 4,165 | 10.87% |
| Connections Programs | 1,044 | 546 | 9,500 | 2,500 | 8,300 | (1,200) | -12.63% |
| Tech Support Services | 9,000 | 20,845 | 22,000 | 18,802 | 23,500 | 1,500 | 6.82% |
| Automation-Swan/Rails | 38,755 | 32,546 | 41,000 | 38,620 | 44,500 | 3,500 | 8.54% |
| Consulting/Legal | 14,222 | 6,027 | 12,000 | 16,300 | 5,500 | (6,500) | -54.17% |
| Auditing | 7,250 | 9,500 | 10,000 | 9,500 | 11,000 | 1,000 | 10.00% |
| Copier Lease & Maint | 2,374 | 2,809 | 5,600 | 4,750 | 5,500 | (100) | -1.79% |
| Automation - Subscription | 8,186 | 7,433 | 9,800 | 9,800 | 11,000 | 1,200 | 12.24% |
| Liability Insurance | 13,203 | 16,428 | 19,000 | 16,292 | 20,000 | 1,000 | 5.26% |
| Maintenance - Service | 49,185 | 59,457 | 70,000 | 70,000 | 73,000 | 3,000 | 4.29% |

**Village of River Forest
Budget Detail By Account
Fiscal Year 2024 Budget**

| | FY 2021 ACTUAL | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2023 PROJECTED | FY 2024 BUDGET | \$CHNG FY23/24 | % CHNG FY23/24 |
|-------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|---------------------------|---------------------------|
| RIVER FOREST PUBLIC LIBRARY | | | | | | | |
| Utilities | 9,408 | 15,900 | 30,000 | 29,300 | 31,000 | 1,000 | 3.33% |
| Strategic Initiatives | 5,000 | 5,500 | 10,000 | 3,000 | 10,000 | - | 0.00% |
| Total Contractual Svcs | 193,060 | 215,162 | 301,800 | 277,214 | 312,665 | 10,865 | 3.60% |
| Commodities | | | | | | | |
| Newsletter | 5,477 | 3,411 | 5,500 | 6,500 | 6,500 | 1,000 | 18.18% |
| Inter-Library Expenses | 386 | 381 | 500 | 700 | 750 | 250 | 50.00% |
| Postage and Delivery | 3,794 | 1,807 | 3,500 | 1,500 | 2,250 | (1,250) | -35.71% |
| Telephone/Internet | 14,418 | 17,320 | 12,500 | 10,500 | 11,000 | (1,500) | -12.00% |
| Books | 64,658 | 63,244 | 73,000 | 73,000 | 76,000 | 3,000 | 4.11% |
| Periodicals | 3,349 | 6,658 | 6,000 | 6,000 | 6,000 | - | 0.00% |
| Online E Content | 69,214 | 68,285 | 75,000 | 75,000 | 78,335 | 3,335 | 4.45% |
| Audio/Visual | 16,381 | 17,437 | 18,000 | 17,000 | 16,000 | (2,000) | -11.11% |
| Office Supplies | 2,999 | 2,270 | 4,000 | 3,500 | 4,250 | 250 | 6.25% |
| Library Supplies | 5,012 | 3,308 | 5,500 | 4,150 | 5,500 | - | 0.00% |
| Copier Supplies | 658 | 2,270 | 2,000 | 1,750 | 2,250 | 250 | 12.50% |
| Building Mat and Supplies | 8,525 | 3,938 | 4,500 | 4,100 | 4,750 | 250 | 5.56% |
| Equipment/ Furniture/Tech | 10,185 | 7,192 | 11,500 | 4,500 | 8,500 | (3,000) | -26.09% |
| Misc Expenditures | 2,049 | 868 | 2,500 | 1,000 | 2,000 | (500) | -20.00% |
| Total Commodities | 207,105 | 198,389 | 224,000 | 209,200 | 224,085 | 85 | 0.04% |
| Capital Reserve Contribution | 41,000 | 45,000 | 45,000 | 45,000 | 50,000 | 5,000 | 11.11% |
| Total Operating Expenditures | 1,223,906 | 1,296,664 | 1,507,000 | 1,377,315 | 1,579,200 | 72,200 | 4.79% |
| Capital Outlay | | | | | | | |
| Furniture & Equipment | - | 1,916 | 15,000 | 12,112 | - | (15,000) | 0.00% |
| Equipment Technology | 35,857 | 9,167 | 49,000 | 49,000 | 19,000 | (30,000) | -61.22% |
| Building Improvements | 54,559 | 45,021 | 668,148 | 642,213 | 415,000 | (253,148) | -37.89% |
| Total Capital Outlay | 90,416 | 56,104 | 732,148 | 703,325 | 434,000 | (298,148) | -40.72% |
| Total Expenditures | 1,314,322 | 1,352,768 | 2,239,148 | 2,080,640 | 2,013,200 | (225,948) | -10.09% |

Jurisdictional Statistics

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

Size, Development and Infrastructure

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

Population

| | |
|------|--------|
| 1980 | 12,395 |
| 1990 | 11,669 |
| 2000 | 11,635 |
| 2010 | 11,172 |
| 2020 | 11,717 |

2010 Census Highlights (2020 Census data not yet available)

| | |
|------------------------|-----------|
| Total housing units | 3,498 |
| Average household size | 2.40 |
| Median family income | \$191,293 |
| Median home value | \$604,900 |

Municipal Services & Facilities

| | |
|-------------------------------|-------|
| Number of full time employees | 77 |
| Miles of streets | 31.6 |
| Miles of alleys | 3.9 |
| Miles of sanitary sewers | 33.13 |
| Miles of storm sewers | 3.37 |
| Miles of water mains | 40 |
| Number of street lights | 1,998 |
| Refuse Collection Customers | 2,884 |
| Water Billing Customers | 3,164 |

Annual taxable sales

| | |
|------|---------------|
| 2013 | \$174,272,613 |
| 2014 | \$182,640,661 |
| 2015 | \$185,525,800 |
| 2016 | \$175,191,117 |
| 2017 | \$183,264,298 |
| 2018 | \$186,783,919 |
| 2019 | \$183,937,254 |
| 2020 | \$181,641,557 |
| 2021 | \$222,815,896 |

Property Tax Rates

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

Last Ten Levy Years

| Tax Levy Year | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Calendar Year Collected | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 |
| Village of River Forest | 1.249 | 1.124 | 1.270 | 1.222 | 1.154 | 1.357 | 1.389 | 1.319 | 1.286 | 1.175 |
| School Districts | 7.546 | 6.822 | 7.788 | 7.284 | 7.131 | 8.403 | 8.643 | 7.539 | 7.559 | 7.467 |
| Cook County | 0.446 | 0.453 | 0.454 | 0.489 | 0.496 | 0.533 | 0.552 | 0.568 | 0.560 | 0.531 |
| Park District | 0.291 | 0.262 | 0.293 | 0.294 | 0.276 | 0.324 | 0.331 | 0.316 | 0.307 | 0.279 |
| Water Reclamation | 0.382 | 0.378 | 0.389 | 0.396 | 0.402 | 0.406 | 0.426 | 0.430 | 0.417 | 0.370 |
| Public Library - Village Component Unit | 0.241 | 0.217 | 0.236 | 0.227 | 0.214 | 0.252 | 0.258 | 0.246 | 0.239 | 0.218 |
| Township | 0.109 | 0.099 | 0.111 | 0.109 | 0.103 | 0.121 | 0.124 | 0.115 | 0.115 | 0.104 |
| Other (1) | 0.093 | 0.072 | 0.105 | 0.075 | 0.108 | 0.080 | 0.120 | 0.089 | 0.116 | 0.078 |
| Total- all purposes | 10.357 | 9.427 | 10.646 | 10.096 | 9.884 | 11.476 | 11.843 | 10.622 | 10.599 | 10.222 |
| Share of total tax rate levied for the Village of River Forest | 12.06% | 11.92% | 11.93% | 12.10% | 11.68% | 11.82% | 11.73% | 12.42% | 12.13% | 11.49% |

Note:

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

Data Source:

Cook County Clerk's Office

Equalized Assessed Value

| Tax Levy Year | Residential | Commercial | Industrial/ Railroad | Total Assessed Value | Village Property Tax Rate | Total Equalized Assessed Value |
|---------------|----------------|---------------|-------------------------|----------------------|---------------------------|--------------------------------|
| 2021 | \$ 176,756,814 | \$ 20,766,682 | \$ 404,882 | \$ 197,928,378 | 1.249 | \$ 594,319,539 |
| 2020 | 177,606,453 | 20,683,534 | 377,160 | 198,667,148 | 1.124 | 640,383,684 |
| 2019 | 172,910,277 | 17,724,645 | 413,540 | 191,048,462 | 1.270 | 557,097,316 |
| 2018 | 175,548,574 | 18,147,605 | 399,350 | 194,095,530 | 1.222 | 564,992,679 |
| 2017 | 178,710,839 | | | 197,894,783 | 1.154 | 586,302,873 |
| 2016 | | | | 173,225,068 | 1.357 | 485,584,510 |
| 2015 | | | | 176,259,471 | 1.389 | 470,348,398 |
| 2014 | 162,447,990 | 18,530,942 | 430,763 | 181,409,695 | 1.319 | 488,390,939 |
| 2013 | | | | 186,371,020 | 1.286 | 493,186,293 |
| 2012 | 170,256,632 | 17,159,151 | 1,296,420 | 188,712,203 | 1.175 | 529,450,956 |

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.

Data Source:

Cook County Clerk's Office - www.cookcountyclerk.com

Top Ten Principal Property Taxpayers

| Taxpayer | Type of Business | 2020 Levy Year | |
|------------------------------|------------------|------------------------------|--|
| | | Equalized Assessed Valuation | Percentage of Total Equalized Assessed |
| Mac Neal | Medical Center | \$ 10,850,072 | 1.7% |
| River Forest Town Center One | Retail Center | 10,066,823 | 1.6% |
| River Forest Town Center Two | Retail Center | 9,624,771 | 1.5% |
| Albertson's (Jewel) | Grocery Store | 5,036,510 | 0.8% |
| Ell Bay (Fresenius) | Medical Center | 3,116,082 | 0.5% |
| Mid America (Fresh Thyme) | Grocery Store | 1,672,172 | 0.3% |
| Co Has (Loyola) | Medical Center | 1,552,176 | 0.2% |
| River Forest Tennis Club | Recreation | 1,383,841 | 0.2% |
| Jack Strand | Retail Center | 1,088,121 | 0.2% |
| Chicago Title Land Trust | Retail Center | 1,001,572 | 0.2% |
| Totals | | <u>\$ 45,392,140</u> | <u>7.1%</u> |

Data Source:

Office of County Clerk

Capital Improvement Program

This section provides detailed information on the Village's Capital Improvements Program. The program provides for building and infrastructure improvements, as well as the replacement of vehicles and equipment in excess of \$10,000.

A summary of the 2024 – 2028 Five Year Capital Improvement Program is contained in this section. Detailed information on those capital items included in the 2024 Budget and the impact those items have on the 2024 operating Budget are included.

Capital Improvement Program

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

The Five Year Capital Improvement Program is prepared by staff and reviewed by the Administrator and Finance Director. Departments are responsible for identifying capital projects which are then prioritized based on need and availability of funding. The necessity of the capital acquisition or improvement is evaluated based on Village Board Goals, residents' concerns, current and future maintenance costs, revenue generation, ability to meet current levels of service, safety issues and legal requirements. Projects with currently available funding sources such as grant revenues may be prioritized. Following review the Capital Improvement Program is presented to the Village Board. The Program may be amended during the budget process as determinations are made for items to be moved forward or to be deferred based on current information.

Capital Improvement Categories

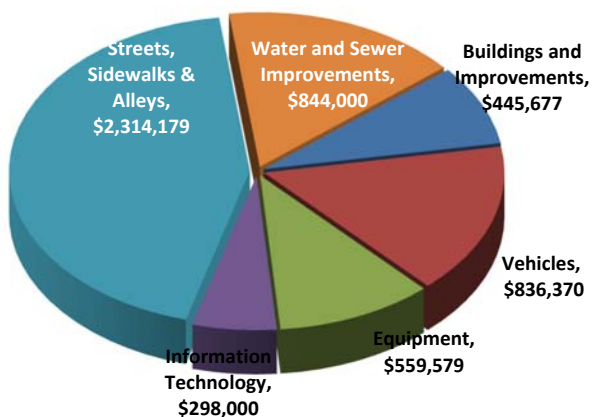
Capital Improvements included in the Fiscal Year 2024 Budget total \$5,297,805 from the following categories:

Buildings and Improvements

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

3 Facilities

Capital Improvements by Category



Vehicles 48 vehicles in the fleet

The vehicle section includes the replacement or acquisition of Village vehicles and is subdivided into police, fire, and public works sections. The detail page of each vehicle to be replaced in 2024 provides a picture of the vehicle, historical cost and repair information, a description of how the vehicle is used, and its life expectancy.

Equipment

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

Information Technology (IT)

The Village's third-party information technology consultant, ClientFirst, has prepared a strategic information technology business plan for the Village. The plan evaluated the Village's hardware and software capabilities to determine improvements that could be made to improve efficiencies, system security and capabilities. Recommendations from the plan are incorporated into the five-year CIP including an update to the Strategic Plan, network improvements, software upgrades, PC replacements, and IT security initiatives.

Streets, Sidewalks and Alleys

This section includes improvements to alleys, sidewalks, curbs and streets. The annual Street Improvement Program is funded through the General, Motor Fuel Tax (MFT), Water and Sewer, Capital Improvement and Infrastructure Improvement Bond Funds.

31.6 miles

Water and Sewer Improvements

The Village annually budgets for the improvements and maintenance of the sewer system, including sewer lining, rehabilitation and repairs. The Village's water system serves a population of more than 11,000. Maintenance of the pumping station and distribution system is essential to the water utility's operation. The Village's water rate

76.5 miles of sewer and water mains

Capital Improvement Program

includes funding for water main improvements. Water main replacement is indicated when a history of line failure or a lack of adequate fire flow exists. Whenever possible, water main replacement is scheduled to coincide with street improvements to limit the impact of construction activity to a particular area. Water Pumping Station equipment is also included in this section.

Capital Improvement Funding Sources

The Five Year Capital Improvement Program (CIP) is financed through the following Village funds or specific revenue sources. The individual project sheet will indicate if a project is intended to be financed with a specific revenue source, such as a grant, within the fund. The proposed FY 2024 funding sources are described below:

General Fund

The General Fund is the major operating fund in the Village’s Budget and provides for all activities not accounted for in other funds.

Motor Fuel Tax Fund (MFT)

The State of Illinois has imposed a gasoline tax on the privilege of operating motor vehicles on public highways in Illinois. MFT dollars are collected by the State and remitted to the municipality on a per capita basis.

Water and Sewer Fund

The Water and Sewer Fund generates revenue via the water and sewer rates and has also used bank and IEPA loans to fund its capital improvements.

Capital Equipment Replacement Fund

The Capital Equipment Replacement Fund (CERF) is a capital projects fund that accumulates transfers from the General and Water and Sewer Funds for the eventual replacement of equipment and vehicles. The Building & Development, Police, Fire and Public Works departments in the General Fund and the Water and Sewer Fund transfer monies to the CERF fund annually to cover future replacements. These annual transfers are intended to avoid significant fluctuations in the operating budgets from year to year. Water and Sewer Fund vehicles and equipment to be replaced are designated with a funding source of CERF/WS.

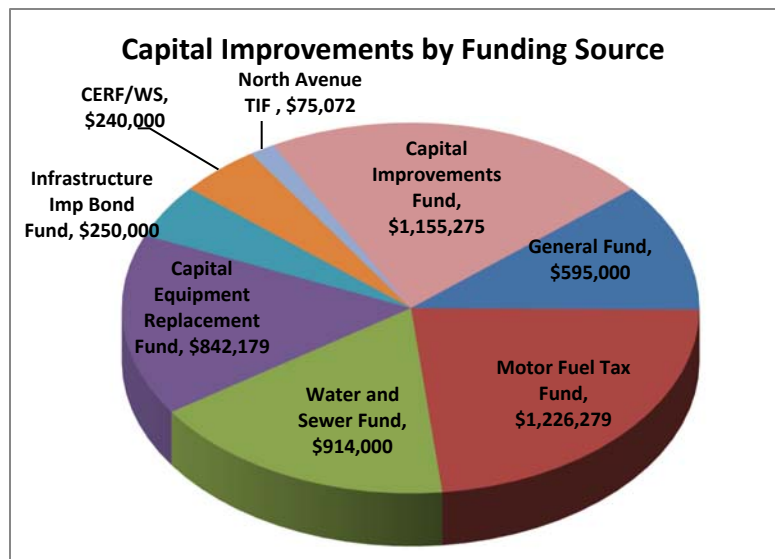
Capital Improvements Fund

The Capital Improvements Fund is used to account for improvements to buildings, parking lots, municipal lighting systems, alleys, streets and information technology. Revenue sources include red light camera revenue, parking lot fees, ambulance fees, grants and transfers from other funds.

Infrastructure Improvement Bond Fund

The Infrastructure Improvement Bond Fund accounts for the proceeds of the 2022 General Obligation Limited Tax Bonds and is used to fund street improvements.

Five-Year Capital Improvement Program schedules and detailed project sheets for each capital item included in the FY 2024 Budget are included in this document.



Capital Improvement Program

Capital Budget Impact on Operating Budget

Below is an estimated impact on operating costs for capital items budgeted for the full 5-Year representation of the projects. Amounts represent an addition to or reduction of operating costs.

| PROJECT/DESCRIPTION | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Police Firing Range Rehab | \$4,000 | \$4,000 | \$4,000 | \$4,000 | \$4,000 |
| Police Marked Squad Car | \$3,735 | \$3,735 | \$3,735 | \$3,735 | \$3,735 |
| Police Marked Squad Car | \$3,735 | \$3,735 | \$3,735 | \$3,735 | \$3,735 |
| Police Marked Squad Car | \$3,735 | \$3,735 | \$3,735 | \$3,735 | \$3,735 |
| Public Works Dump Truck | \$3,300 | \$3,300 | \$3,300 | \$3,300 | \$3,300 |
| Public Works Pickup Truck | \$1,100 | \$1,100 | \$1,100 | \$1,100 | \$1,100 |
| Public Works Dump Truck | \$2,300 | \$2,300 | \$2,300 | \$2,300 | \$2,300 |
| Public Works Pickup Truck | \$650 | \$650 | \$650 | \$650 | \$650 |
| Police Radios Handheld & In Car | \$2,500 | \$2,500 | \$2,500 | \$2,500 | \$2,500 |
| Police Digital In-Car Cameral | \$3,100 | \$3,100 | \$3,100 | \$3,100 | \$3,100 |
| Police Street Camera System | \$7,000 | \$7,000 | \$7,000 | \$7,000 | \$7,000 |
| Fire Self Contained Breath App | \$2,000 | \$2,000 | \$3,000 | \$3,000 | \$3,000 |
| Laserfiche software upgrade | \$8,550 | \$8,550 | \$8,550 | \$8,550 | \$8,550 |
| Office 365 software upgrade | \$36,000 | \$36,000 | \$36,000 | \$36,000 | \$36,000 |
| Computer Replacements | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 |
| Total Operating Impact | \$82,705 | \$82,705 | \$83,705 | \$83,705 | \$83,705 |

**Village of River Forest, Illinois
Five Year Capital Improvement Program
Fiscal Year 2024 Budget**

| CATEGORY | Fiscal Year | | | | | Five Year Total |
|------------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| | 2024 | 2025 | 2026 | 2027 | 2028 | |
| Buildings and Improvements | 445,677 | 367,000 | - | - | 315,036 | 1,127,713 |
| Vehicles | 836,370 | 1,173,269 | 1,286,872 | 144,478 | 533,076 | 3,974,065 |
| Equipment | 559,579 | 629,872 | 293,355 | 355,241 | 156,842 | 1,994,889 |
| Information Technology | 298,000 | 115,000 | 115,000 | 53,000 | 40,000 | 621,000 |
| Streets, Sidewalks & Alleys | 2,314,179 | 1,040,000 | 1,005,000 | 975,000 | 975,000 | 6,309,179 |
| Water and Sewer Improvements | 844,000 | 1,060,000 | 1,147,000 | 1,032,000 | 1,062,000 | 5,145,000 |
| Total | 5,297,805 | 4,385,141 | 3,847,227 | 2,559,719 | 3,081,954 | 19,171,846 |

| PROPOSED FUNDING SOURCE | Fiscal Year | | | | | Five Year Total |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
| | 2024 | 2025 | 2026 | 2027 | 2028 | |
| General Fund (GF) | 595,000 | 105,000 | 105,000 | 105,000 | 105,000 | 1,015,000 |
| Motor Fuel Tax Fund (MFT) | 1,226,279 | 490,000 | 490,000 | 490,000 | 490,000 | 3,186,279 |
| Water and Sewer Fund (WS) | 914,000 | 1,130,000 | 1,217,000 | 1,102,000 | 1,352,000 | 5,715,000 |
| Capital Equipment Replacement Fund (CERF) | 842,179 | 1,738,355 | 1,362,887 | 449,719 | 704,954 | 5,098,094 |
| CERF/WS | 240,000 | 237,000 | 118,540 | - | - | 595,540 |
| Capital Improvements Fund (CIF) | 1,155,275 | 434,786 | 249,400 | 163,000 | 180,000 | 2,182,461 |
| Capital Improvements Fund/Parking Reserve (CIF/PR) | - | - | 30,000 | - | - | 30,000 |
| Infrastructure Improvements Bond Fund (IIBF) | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 1,250,000 |
| Madison Street TIF District (M-TIF) | - | - | - | - | - | - |
| North Avenue TIF District (N-TIF) | 75,072 | - | 24,400 | - | - | 99,472 |
| Totals | 5,297,805 | 4,385,141 | 3,847,227 | 2,559,719 | 3,081,954 | 19,171,846 |

BUILDINGS AND IMPROVEMENTS

Buildings and Improvements – Five Year Capital Improvement Program

The Buildings and Improvements section of the Capital Improvement Program (CIP) identifies proposed improvements to the Village Hall, including the Police and Fire Department areas and the Public Works Garage and Water Pumping Station. Proposed improvements may include repair, replacement, or the rehabilitation of Village buildings.

As with other sections of the CIP, these improvements are targeted for specific years and financed through various methods such as the General Fund, Water and Sewer Fund, Capital Equipment Replacement Fund, and the Capital Improvement Fund (CIF).

Improvements planned for FY 2024 include:

| Improvement | Cost of Improvement | Funding Source | Nature of Project |
|--|----------------------------|-----------------------|--------------------------|
| Firing Range Rehab | \$ 33,477 | CERF | Critical |
| Village Hall Improvements | \$ 227,200 | CIF | Recommended |
| Village Hall Second Floor Improvements | \$ 115,000 | CIF | Recommended |
| Garage Improvements | \$ 70,000 | CIF | Contingent |
| Total | \$ 445,677 | | |

Each project in the CIP is categorized by the requesting department as follows:

Critical- The project must be completed in the year recommended due to safety or operational needs or as mandated by law.

Critical projects are highlighted in yellow.

Recommended- The project will significantly improve operations or safety. The project is strongly recommended for funding in the year recommended or the year after.

Contingent on Funding- The project would benefit the Village and improve service levels but is only recommended if funds are available.

**Village of River Forest, Illinois
Five Year Capital Improvement Program
Buildings and Improvements
Fiscal Year 2024 Budget**

| This Project is: | Fiscal Year | | | | | Five Year Total | Funding Source | |
|------------------------------|-------------|----------------|----------------|----------|----------|-----------------|------------------|----------|
| | 2024 | 2025 | 2026 | 2027 | 2028 | | | |
| Police | | | | | | | | |
| Firing Range Rehab | Critical | 33,477 | - | - | - | 65,036 | 98,513 | CERF |
| Village Hall | | | | | | | | |
| Village Hall Improvements | Recommended | 227,200 | 367,000 | - | - | - | 594,200 | CIF/CERF |
| Second Floor Improvements | Recommended | 115,000 | - | - | - | - | 115,000 | CIF |
| Public Works | | | | | | | | |
| Garage Improvements | Contingent | 70,000 | - | - | - | 30,000 | 100,000 | CIF |
| Pumping Station Improvements | Critical | - | - | - | - | 220,000 | 220,000 | WS |
| Total | | 445,677 | 367,000 | - | - | 315,036 | 1,127,713 | |

| Proposed Funding Source | Fiscal Year | | | | | Five Year Total |
|---|----------------|----------------|----------|----------|----------------|------------------|
| | 2024 | 2025 | 2026 | 2027 | 2028 | |
| Water and Sewer Fund (WS) | - | - | - | - | 220,000 | 220,000 |
| General Fund | - | - | - | - | - | - |
| Capital Equipment Replacement Fund (CERF) | 33,477 | 317,000 | - | - | 65,036 | 415,513 |
| Capital Improvement Fund (CIF) | 412,200 | 50,000 | - | - | 30,000 | 492,200 |
| Totals | 445,677 | 367,000 | - | - | 315,036 | 1,127,713 |

Building and Improvements - Police

| | | | |
|---------------------------|----------------|-----------------|-------------|
| Firing Range Rehab | FY 2024 | \$33,477 | CERF |
| | FY 2028 | \$49,001 | CERF |
| | FY 2033 | \$65,036 | CERF |
| | FY 2038 | \$62,839 | CERF |

Critical

Recommended

Contingent on Funding



| | | |
|-------------------|---------|----------|
| Original Purchase | FY 1998 | |
| Funding History | FY 2016 | \$19,851 |
| | FY 2017 | \$68,129 |
| | FY 2018 | \$0 |

Project Description & Justification

The Firing Range located in the basement of Village Hall was installed in 1998 as part of the Village Hall construction project. In FY 2016 and 2017, the Firing Range was updated. Additional necessary updates were scheduled to be completed in FY 2023. However, due to supply chain shortages and lead times, the FY 2023 update was delayed until FY 2024. The range is used over 200 times per year for handgun, shotgun, rifle, and less lethal training. The Village’s range requires upgrades in the bullet trap system, ventilation, and the target rail systems. With local, regional, and national focus on police officers' use of firearms, this project will help ensure that the Village maintains professional standards and safeguards the public’s trust. Use of force, judgment, de-escalation, and scenario-based training are part of a defensible firearms training program.

The main components of the range are the following:

- Bullet Trap/Ballistic/Protective Wall System
- Ballistic Ceiling Baffle System
- Shooting Stalls/Target Turning Systems - stalls, rails, target retrievers, and master control system
- Range Ventilation System

| Repair/Improvement | Estimated Cost | Fiscal Year |
|---|-----------------------|--------------------|
| Range Master Control System | \$ 5,117 | FY 2024 |
| Network Interface | \$ 1,387 | FY 2024 |
| Rail and Target Encasements | \$ 2,985 | FY 2024 |
| Lateral Target with base | \$ 7,729 | FY 2024 |
| Target Turners | \$ 2,772 | FY 2024 |
| Electronic Enclosures | \$ 3,572 | FY 2024 |
| Shooting Stalls | \$ 9,915 | FY 2024 |
| Ventilation Direct Digital Control System | \$ 17,892 | FY 2028 |
| Ventilation VFD for Make-Up Air Unit | \$ 2,980 | FY 2028 |
| Ventilation Start Up and Commissioning | \$ 1,407 | FY 2028 |
| Ventilation Custom Radial Diffusers | \$ 2,035 | FY 2028 |
| Ventilation Control Piping and Wiring | \$ 2,625 | FY 2028 |
| Air Filtration Unit | \$ 22,062 | FY 2028 |
| Bullet Trap Conversion | \$ 30,535 | FY 2033 |
| Combat/Protective Wall System | \$ 17,218 | FY 2033 |
| Ballistic Ceiling Baffles | \$ 17,283 | FY 2033 |
| Range Master Control System | \$ 13,196 | FY 2038 |
| Network Interface | \$ 2,509 | FY 2038 |
| Rail and Target Encasements | \$ 5,399 | FY 2038 |
| Lateral Target with base | \$ 13,980 | FY 2038 |
| Target Turners | \$ 5,015 | FY 2038 |
| Electronic Enclosures | \$ 4,807 | FY 2038 |

| | | |
|---------------------------|-------------------|---------|
| Shooting Stalls | \$ 17,933 | FY 2038 |
| FY 2024 Sub-total | \$ 33,477 | |
| FY 2028 Sub-total | \$ 49,001 | |
| FY 2032 Sub-total | \$ 65,036 | |
| FY 2038 Sub-total | \$ 62,839 | |
| Total Project Cost | \$ 210,353 | |

The approximate life expectancy of the equipment, with recommended maintenance, is an additional 10 to 20 years.

Additional Justifications

FY 2024 -Master control system, network interface and target turners are in need of replacement. This project was originally scheduled for FY 2023 but was delayed due to supply chain issues and lead times. **FY 2028** - Improvements will address most ventilation system upgrades needed to ensure compliance with the most recent OSHA air quality standards for firing ranges.

FY 2032 - Improvements will address the safety and integrity of the bullet trap system and industry-standard ballistic walls for approximately 1/3 of the range to protect against ricochet and shrapnel displacement. Items include upgraded ceiling baffles to protect plumbing, ductwork, and other structural components. Further improvements will address mechanical and technology upgrades required concerning target rail and master control systems.

FY 2038 - Equipment was replaced in FY 2024. Master control system and target turning systems are anticipated to need replacement in FY 2038.

Project Alternative


The alternative to replacing the range equipment is to continue to repair the current system, which is less desirable and less feasible as the range age increases. Key components and mechanical parts are not available in new condition or on the secondary rebuilt market. The proposed improvement costs are based on estimates from current contracted vendors. The utilization of alternate vendors would require the complete stripping out of all or most current equipment, increasing costs by approximately 40% to 50%. A second alternative would be to lease time at an offsite firing range; however, concerns regarding this alternative are discussed below.

Project Impact

The State of Illinois requires annual firearms certification plus additional training in other weapons tactics. The use of a firearm is one of the highest liabilities a police department can face. The Department currently requires quarterly firearms training. Without a usable firing range, Village Staff must seek an alternate location to train, which would increase training, overtime, transportation, facility rental premiums, and ammunition costs. A safety/operational concern would be officers' inability to test-fire duty weapons after general maintenance or armorer repairs. The Department continues to look for other like-sized departments to potentially lease time for use. Ongoing project support will improve department range operations' overall efficiency and effectiveness.

| Annual \$ Impact on Operating Budget | Description of Operating Budget Impact |
|---|---|
| \$4,000 | Minimal-Ongoing Cleaning and Maintenance |

Buildings and Improvements

| | | CIF | CERF |
|---|---------|-----------|-----------|
| Village Hall Improvements  | FY 2024 | \$227,200 | \$0 |
| | FY 2025 | \$50,000 | \$317,000 |
| | FY 2026 | \$0 | \$0 |
| | FY 2027 | \$0 | \$0 |
| | FY 2028 | \$0 | \$0 |

Critical
 Recommended
 Contingent on Funding

Spending History

| | |
|---------|--|
| FY 2023 | \$43,000 Projected (Replace front door and controls and RTU) |
| FY 2022 | \$44,272 (Dispatch roof replacement) |
| FY 2021 | \$18,428 (HVAC compressor replacements and repairs) |
| FY 2020 | \$5,806 (LED lighting upgrades) |
| FY 2019 | \$5,170 (Repaired gutters and downspouts and WSCDC HVAC repairs) |

Project Description & Justification

The Village Hall, located at 400 Park Avenue, was constructed in 1999. It houses the Village’s administrative Staff, the Police and Fire Departments, and the West Suburban Consolidated Dispatch Center (WSCDC). The majority of janitorial and maintenance tasks and operations are performed and coordinated by the Village’s Custodian. Tasks and functions that cannot be performed by in-house Staff are outsourced.

ComEd evaluated the energy efficiency of the building in FY 2019 to identify improvements to electrical systems/fixtures that would increase efficiency and be eligible for their incentive program. LED lighting upgrades were completed based on the analysis of the exterior lighting of the building and in the community room. The working condition of all Village Hall HVAC units is also monitored, and the HVAC contractors assist in determining if replacement is needed in the next five years. The replacement of fluorescent lighting on the 2nd floor, stairways, and 1st-floor common areas of Village Hall with energy-efficient LED lighting is planned for FY 2024. This is based on the recommendations of the ComEd facility assessment, and using their energy efficiency incentives saves approximately 30% off the purchase price of lighting fixtures. The front doors need replacement due to their current operating condition. This replacement will require compliance with ADA egress requirements and updated controls for opening and closing. Several interior doors are also planned for improvements to improve ADA egress.

A building envelope and roofing assessment were conducted in 2016 by the Garland company to provide thermal scans of the roof’s condition. This report recommended roof replacement for this facility in FY 2017. Since then, all sections of the roofing system have been replaced with the exception of the apparatus bay roof. An additional assessment of the apparatus bay roof was performed in FY 2023, which recommends roofing system replacement similar to the work performed on the rest of the building.

The following facility improvements are recommended within the next five years with higher priority items listed first:

| Repair/Improvement | Estimated Cost | Year |
|---|------------------|---------|
| Apparatus Bay Roof Improvements | \$200,000 | FY 2024 |
| Energy efficient lighting improvements (interior) | \$9,200 | FY 2024 |
| Interior door ADA access improvements | \$18,000 | FY 2024 |
| Building Envelope Improvements | \$50,000 | FY 2025 |
| Replace Emergency Generator | \$317,000 | FY 2025 |
| Total | \$594,200 | |

Project Impact

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

Buildings and Improvements

Village Hall Second Floor Improvements

FY 2024

\$115,000

CIF

Critical

Recommended

Contingent on Funding

Project Description & Justification

The Village Hall second floor was reconfigured and remodeled in FY 2018. The improvements included modifications to the interior work spaces, rearrangement of the reception area, and the replacement of outdated furniture with new file cabinets, shelving, chairs and height-adjustable desks. At the time the project was planned, the eight perimeter offices were not included in the renovation, but were instead to be considered as a second phase. In considering the improvements that were made in Fy 2018 and the positive manner in which they have been received, it has been determined that there is a need to upgrade the remainder of the furniture in the eight perimeter offices to provide a consistent aesthetic throughout the office and to allow for the installation of height-adjustable desks for all second floor staff members. This second phase also includes similar upgrades to the Commander's office on the first floor in the Police Department and the three offices located in the Fire Department. These offices were added to stay consistent throughout the whole building.

The health and wellness of Village employees is extremely important. Any initiatives that can be taken to improve the well-being of employees and allow them to perform their jobs to the best of their abilities is strongly encouraged. The interior improvements and height-adjustable desks that were installed in FY 2018 have been well received over the subsequent years. Given their frequent use and proven health-benefits, it is recommended that similar improvements be made to the remaining offices in FY 2024.

Project Alternative

Project alternatives include the deferral of this work indefinitely, to a date certain beyond the recommended time period, or to refine or redefine the scope of work requested.

Project Impact

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

Buildings and Improvements - Public Works

Public Works Garage Improvements



| | | |
|---------|----------|-----|
| FY 2024 | \$70,000 | CIF |
| FY 2025 | \$0 | CIF |
| FY 2026 | \$0 | CIF |
| FY 2027 | \$0 | CIF |
| FY 2028 | \$30,000 | CIF |

- Critical
 Recommended
 Contingent on Funding

Spending History

| | |
|---------|---|
| FY 2023 | \$0 (Deferred salt storage shed rebuild to FY 2024) |
| FY 2022 | \$0 |
| FY 2021 | \$1,167 (Overhead Garage Door Repair, Lighting Replacements) |
| FY 2020 | \$3,183 (Overhead Garage Door Repair, PW Garage Security Camera Upgrades) |
| FY 2019 | \$111,529 (West Wall Repair and Replacement of Windows and Front Door) |

Project Description & Justification

The Public Works Garage, located at 45 Forest Avenue, is the facility that houses all vehicles, equipment, fuel (unleaded and diesel), road salt, other materials (stone, asphalt, topsoil, etc.), and supplies necessary for Public Works Operations and Water/Sewer Divisions. Most janitorial and minor maintenance tasks and operations are performed and coordinated by Public Works personnel. Tasks and functions that cannot be performed in-house are outsourced. The rebuild of the salt storage shed was deferred from FY 2023 and is planned for FY 2024. The replacement of one overhead garage door and the front entry keypad are scheduled for FY 2024. Remodeling of the bathroom is scheduled for FY 2028.

Based on current conditions and a facility site assessment, the following facility improvements are recommended within the next five years with higher priority items listed first:

| Repair/Improvement | Estimated Cost | Year |
|--|-------------------|---------|
| Rebuild salt storage shed | \$ 50,000 | FY 2024 |
| Replace overhead garage door and front entry key pad | \$ 20,000 | FY 2024 |
| Bathroom remodel | \$ 30,000 | FY 2028 |
| Total | \$ 100,000 | |

Project Impact

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

VEHICLES

Vehicles – Five Year Capital Improvement Program

The Village of River Forest recognizes the importance of maintaining, replacing, and purchasing new vehicles to guarantee public safety and the efficient delivery of services. The following is a breakdown of current vehicular levels for all vehicles owned by the Village and the replacement schedule for FY 2024.

| Department | Number of Vehicles to be Replaced in FY 2024 | Cost of Vehicles to be Replaced in FY 2024 | Total Number of Vehicles in Fleet |
|-------------------|---|---|--|
| Building | - | \$ - | 1 |
| Police | 3 | \$ 206,370 | 17 |
| Fire | - | \$ - | 9 |
| Public Works | 4 | \$ 630,000 | 21 |
| Total | 8 | \$ 836,370 | 48 |

Financing

Projects in this section are financed through the Capital Equipment Replacement Fund (CERF).

Each project in the CIP is categorized by the requesting department as follows:

Critical- The project must be completed in the year recommended due to safety or operational needs or as mandated by law.

These projects are highlighted in yellow.

Recommended- The project will significantly improve operations or safety. The project is strongly recommended for funding in the year recommended or the year after.

Contingent on Funding- The project would benefit the Village and improve service levels but is only recommended if funds are available.

**Village of River Forest, Illinois
Five Year Capital Improvement Program
Vehicles
Fiscal Year 2024 Budget**

| Vehicles | Fiscal Year | | | | | Five Year | Funding Source |
|--------------|----------------|------------------|------------------|----------------|----------------|------------------|----------------|
| | 2024 | 2025 | 2026 | 2027 | 2028 | Total | |
| Building | - | 29,500 | - | - | - | 29,500 | CERF |
| Police | 206,370 | 189,748 | 208,958 | 144,478 | 75,076 | 824,630 | CERF |
| Fire | - | 354,021 | 1,050,374 | - | - | 1,404,395 | CERF |
| Public Works | 630,000 | 600,000 | 27,540 | - | 458,000 | 1,715,540 | CERF & CERF/WS |
| Total | 836,370 | 1,173,269 | 1,286,872 | 144,478 | 533,076 | 3,974,065 | |

| Proposed Funding Source | Fiscal Year | | | | | Five Year |
|---|----------------|------------------|------------------|----------------|----------------|------------------|
| | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
| Capital Equipment Replacement Fund (CERF) | 596,370 | 958,269 | 1,259,332 | 144,478 | 533,076 | 3,491,525 |
| CERF- Water and Sewer (CERF/WS) | 240,000 | 215,000 | 27,540 | - | - | 482,540 |
| Water and Sewer Fund (WS) | - | - | - | - | - | - |
| Totals | 836,370 | 1,173,269 | 1,286,872 | 144,478 | 533,076 | 3,974,065 |

**Village of River Forest, Illinois
Five Year Capital Improvement Program
Vehicles-Police
Fiscal Year 2024 Budget**

| Police Department | Year | Vehicle # | This Project is: | Fiscal Year | | | | | Five Year Total | Funding Source |
|----------------------------------|------|-----------|------------------|--|--------|--------|--------|--------|-----------------|----------------|
| | | | | 2024 | 2025 | 2026 | 2027 | 2028 | | |
| Marked Squad Car | 2018 | 1 | Recommended | - | - | 69,939 | - | - | 69,939 | CERF |
| Marked Squad Car | 2019 | 2 | Recommended | 68,790 | - | - | - | 75,076 | 143,866 | CERF |
| Marked Squad Car | 2020 | 3 | Recommended | 68,790 | - | - | 72,239 | - | 141,029 | CERF |
| Marked Squad Car | 2019 | 4 | Recommended | - | - | 69,080 | - | - | 69,080 | CERF |
| Marked Squad Car | 2020 | 5 | Recommended | 68,790 | - | - | 72,239 | - | 141,029 | CERF |
| Marked Squad Car | 2017 | 6 | Recommended | - | - | 69,939 | - | - | 69,939 | CERF |
| Unmarked Traffic/Patrol | 2020 | 8 | Recommended | - | 74,497 | - | - | - | 74,497 | CERF |
| Detectives Vehicle | 2017 | 12 | Recommended | - | 52,420 | - | - | - | 52,420 | CERF |
| Unmarked Tactical | 2018 | 13 | Recommended | - | 62,831 | - | - | - | 62,831 | CERF |
| Marked Patrol | 2009 | 7 | N/A | These vehicles are replaced with used police vehicles. | | | | | - | |
| Crime Prevention- Charger | 2016 | 9 | N/A | | | | | | - | |
| Deputy Chief's Vehicle- Explorer | 2013 | 11 | N/A | | | | | | - | |
| Admin Pool Vehicle | 2016 | 14 | N/A | | | | | | - | |
| Covert Detective Ford Fusion | 2015 | 15 | N/A | | | | | | - | |
| Patrol Commander-Charger | 2015 | 16 | N/A | | | | | | - | |
| Total | | | | | | | | | 206,370 | 189,748 |

| Proposed Funding Source | Fiscal Year | | | | | Five Year Total |
|---|----------------|----------------|----------------|----------------|---------------|-----------------|
| | 2024 | 2025 | 2026 | 2027 | 2028 | |
| Capital Equipment Replacement Fund (CERF) | 206,370 | 189,748 | 208,958 | 144,478 | 75,076 | 824,630 |
| Totals | 206,370 | 189,748 | 208,958 | 144,478 | 75,076 | 824,630 |

Vehicles - Police

| | | | | |
|-------------------------|--------------------------------|--|---|-------------|
| Marked Squad Car | | FY 2024 | \$68,790 | CERF |
| Squad 2 | | FY 2028 | \$75,076 | CERF |
| | <input type="radio"/> Critical | <input checked="" type="radio"/> Recommended | <input type="radio"/> Contingent on Funding | |
| Make | Chevy | | | |
| Model | Tahoe PPV | | | |
| Year | 2019 | | | |
| Cost | \$44,073 | | | |
| Useful Life | 4 years | | | |
| Current Life | 3.5 years | | | |

Project Description & Justification

The vehicle's estimated cost incorporates \$18,480 for equipment and installation, including exterior police markings, a light-emitting diode (LED) light bar, and miscellaneous items needed to facilitate the installation of major components. The in-service date was March 20, 2019. The mileage is 56,000 as of 12/1/2022. The average monthly miles driven is 1,700. Estimated mileage at the time of replacement: 80,000.

Vehicle Description

This vehicle is a marked squad car used for daily patrol activities. The unit is equipped with laptop computers, moving radar units, and forward-facing video cameras. The vehicle carries several entry tools and protective equipment ready for immediate deployment by officers. As the vehicles are rotated out of the fleet, the laptops, radars, and video equipment will be removed and reinstalled in the new cars.

| Maintenance Costs | | Average Cost per Repair |
|---|--------------------|-------------------------|
| Routine Maintenance since March 2019 | \$14,059.00 | 48 @ \$293.00 |
| Cost of Repairs While Under Warranty | \$0.00 | |
| Total Spent on Maintenance and Repairs | \$14,059.00 | |

Project Alternative

Due to the nature of the use, deferral beyond three to four years is not recommended for patrol vehicles. The reliability decreases as age increases, and maintenance and repair costs often increase. Major vehicle manufacturers continue the development of Hybrid and/or All-Electric Vehicles for law enforcement patrol use. As their availability expands, the availability of the equipment needed to outfit the vehicles for patrol use will also need to expand. The price of these vehicles is high compared to traditional vehicles, but the price may reduce when the supply increases. The FY 2028 cost assumes the funding requirement anticipated for purchasing an All-Electric Vehicle. The Village will also pursue grant funding for the electrification of its fleet.

Operational Impact

These cars are used extensively for daily patrol activities, so breakdowns directly impact the department's ability to respond to requests from residents, provide traffic control, respond to complaints of criminal activity, and perform routine investigations.

Project Impact

| Annual \$ Impact on Operating Budget | Description of Operating Budget Impact |
|--------------------------------------|--|
| Approximately \$3,735 | Routine maintenance and periodic repairs |

Carryover History

None

Vehicles - Police

| | | | |
|--------------------------------|--|---|-------------|
| Marked Squad Car | FY 2024 | \$68,790 | CERF |
| Squad 3 | FY 2027 | \$72,239 | CERF |
| <input type="radio"/> Critical | <input checked="" type="radio"/> Recommended | <input type="radio"/> Contingent on Funding | |
| Make | Ford | | |
| Model | Explorer PUV | | |
| Year | 2020 | | |
| Cost | \$45,490 | | |
| Useful Life | 3 years | | |
| Current Life | 2 years | | |

Project Description & Justification

The vehicle's estimated cost incorporates \$18,480 for equipment and installation, including exterior police markings, a light-emitting diode (LED) light bar, and miscellaneous items needed to facilitate the installation of major components. The vehicle was put into service in July of 2020. The mileage is 43,500 as of 12/1/2022. The average monthly miles driven is expected to be approximately 1,800. Estimated mileage at the time of replacement: 80,000.

Vehicle Description

This vehicle is a marked squad car used for daily patrol activities. The unit is equipped with laptop computers, moving radar units, and forward-facing video cameras. As the vehicles are rotated out of the fleet, the laptops, radars, and video equipment will be removed and reinstalled in the new cars.

| Maintenance Costs | | Average Cost per Repair |
|---|-------------------|-------------------------|
| Routine Maintenance since July 2020 | \$4,898.00 | 15 @ \$326 |
| Cost of Repairs While Under Warranty | \$0.00 | |
| Total Spent on Maintenance and Repairs | \$4,898.00 | |

Project Alternative

Due to the nature of the use, deferral beyond three years is not recommended for patrol vehicles. The reliability decreases as age increases, and maintenance and repair costs often increase. Major vehicle manufacturers continue the development of Hybrid and/or All-Electric Vehicles for law enforcement patrol use. As their availability expands, the availability of the equipment needed to outfit the vehicles for patrol use will also need to expand. The price of these vehicles is high compared to traditional vehicles, but the price may reduce when the supply increases. The FY 2027 cost assumes the funding requirement anticipated for purchasing an All-Electric Vehicle. The Village will also pursue grant funding for the electrification of its fleet.

Operational Impact

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

Project Impact

| Annual \$ Impact on Operating Budget | Description of Operating Budget Impact |
|--------------------------------------|--|
| Approximately \$3,735 | Routine maintenance and periodic repairs |

Carryover History

None

Vehicles - Police

| | | | | |
|-------------------------|--------------------------------|--|---|-------------|
| Marked Squad Car | | FY 2024 | \$68,790 | CERF |
| Squad 5 | | FY 2027 | \$72,239 | CERF |
| | <input type="radio"/> Critical | <input checked="" type="radio"/> Recommended | <input type="radio"/> Contingent on Funding | |
| Make | Chevrolet | | | |
| Model | Tahoe | | | |
| Year | 2020 | | | |
| Cost | \$40,192 | | | |
| Useful Life | 3 years | | | |
| Current Life | 2 years | | | |

Project Description & Justification

The vehicle's estimated cost incorporates \$18,480 for equipment and installation, which includes exterior police markings, a light-emitting diode (LED) light bar, and miscellaneous items needed to facilitate the installation of major components. The in-service date was August 15, 2020. The mileage is 39,000 as of 12/1/2022. The average monthly miles driven is 1,750. Estimated mileage at the time of replacement: 80,000. This vehicle will be kept in the fleet as a secondary line vehicle for crime prevention or backup patrol vehicle.

Vehicle Description

This vehicle is a marked squad car used for daily patrol activities. The unit is equipped with laptop computers, moving radar units, and forward-facing video cameras. As the vehicles are rotated out of the fleet, the laptops, radars, and video equipment will be removed and reinstalled in the new cars.

| Maintenance Costs | | Average Cost per Repair |
|---|-------------------|-------------------------|
| Routine Maintenance since November 2019 | \$2,771.00 | 14 @ \$197.00 |
| Cost of Repairs While Under Warranty | \$0.00 | |
| Total Spent on Maintenance and Repairs | \$2,771.00 | |

Project Alternative

Due to the nature of the use, deferral beyond three years is not recommended for patrol vehicles. The reliability decreases as age increases, and maintenance and repair costs often increase. Major vehicle manufacturers continue the development of Hybrid and/or All-Electric Vehicles for law enforcement patrol use. As their availability expands, the availability of the equipment needed to outfit the vehicles for patrol use will also need to expand. The price of these vehicles is high compared to traditional vehicles, but the price may reduce when the supply increases. The FY 2027 cost assumes the funding requirement anticipated for purchasing an All-Electric Vehicle. The Village will also pursue grant funding for the electrification of its fleet.

Operational Impact

These cars are used extensively for patrol activities, so breakdowns directly impact the department's ability to respond to requests from residents, provide traffic control, respond to complaints of criminal activity, and perform routine investigations.

Project Impact

| Annual \$ Impact on Operating Budget | Description of Operating Budget Impact |
|--------------------------------------|--|
| Approximately \$3,735 | Routine maintenance and periodic repairs |

Carryover History

None

**Village of River Forest, Illinois
Five Year Capital Improvement Program
Vehicles-Public Works
Fiscal Year Budget**

| Public Works Department | Description | Vehicle | | This Project is: | Fiscal Year | | | | | Five Year | Funding Source |
|--------------------------------|---------------------------|---------|----|------------------|----------------|----------------|---------------|----------|----------------|------------------|----------------|
| | | Year | # | | 2024 | 2025 | 2026 | 2027 | 2028 | Total | |
| Pick-up Truck w/ Dump Body | Ford F350 Super Duty | 2006 | 33 | Critical | - | - | - | - | 79,000 | 79,000 | CERF |
| Street Sweeper | Elgin Pelican | 2016 | 34 | Critical | - | 300,000 | - | - | - | 300,000 | CERF/WS |
| Large Int'l Dump Truck | Ford F550 | 2016 | 40 | Critical | - | - | - | - | 110,000 | 110,000 | CERF |
| Dump Truck | International 7400 | 2012 | 41 | Critical | 240,000 | - | - | - | - | 240,000 | CERF/WS |
| Pick-Up Truck | F550 Super Duty | 2011 | 42 | Critical | 75,000 | - | - | - | - | 75,000 | CERF |
| Large Int'l Dump Truck | International 4000 Series | 1998 | 44 | Critical | 250,000 | - | - | - | - | 250,000 | CERF |
| Pay Loader #45 | Front End Loader | 2012 | 45 | Critical | - | - | - | - | 215,000 | 215,000 | CERF |
| Aerial Truck | International 4400 | 2003 | 46 | Critical | - | 170,000 | - | - | - | 170,000 | CERF |
| Pick-Up Truck | Ford F350 Super Duty | 2012 | 48 | Critical | 65,000 | - | - | - | - | 65,000 | CERF |
| Pick-Up Truck | Ford F350 Super Duty | 2015 | 49 | Critical | - | 65,000 | - | - | - | 65,000 | CERF |
| Skid Steer Loader w/Implements | Bobcat | 2016 | | Recommended | - | - | - | - | 54,000 | 54,000 | CERF |
| Pick-Up Truck | Ford F350 Super Duty | 2008 | 67 | Critical | - | 65,000 | - | - | - | 65,000 | CERF/WS |
| Cargo Van | Ford Transit Connect | 2015 | 68 | Recommended | - | - | 27,540 | - | - | 27,540 | CERF/WS |
| Total | | | | | 630,000 | 600,000 | 27,540 | - | 458,000 | 1,715,540 | |

| Proposed Funding Source | Fiscal Year | | | | | Five Year |
|---|----------------|----------------|---------------|----------|----------------|------------------|
| | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
| Capital Equipment Replacement Fund (CERF) | 390,000 | 385,000 | - | - | 458,000 | 1,233,000 |
| CERF - Water and Sewer (CERF/WS) | 240,000 | 215,000 | 27,540 | - | - | 482,540 |
| Water and Sewer Fund (WS) | - | - | - | - | - | - |
| Totals | 630,000 | 600,000 | 27,540 | - | 458,000 | 1,715,540 |

Vehicles - Public Works

Dump Truck #41 **FY 2024** **\$240,000** **CERF/WS**

Critical

Recommended

Contingent on Funding

Make International
 Model 7400 6X4
 Year 2012
 Purchase Cost \$117,237
 Purchased FY 2012
 Useful Life 12 years
 Current Life 12 years



Vehicle Description

Various personnel in the Operations Division operate this truck. The vehicle has a 13-foot dump body, stainless steel v-box salt spreader with manual controls, liquid salt pre-wetting system, 11-foot power angling snowplow, dump body tarp, emergency lighting, and two-way radio. It is one of two tandem axle dump trucks capable of hauling heavy loads.

| | | | |
|---------------------|--------|------|------------|
| Total Vehicle Miles | 33,975 | Date | 11/14/2022 |
|---------------------|--------|------|------------|

Recent Maintenance Costs

| Date | Maintenance Performed | Cost |
|--------------|--|--------------------|
| 12/30/2013 | changed oil, air/oil filter, greased | \$98.47 |
| 12/14/2015 | changed oil, air/oil filter, greased | \$87.18 |
| 12/14/2016 | Oil change,air,fuel,oil filters,greased | \$88.06 |
| 5/16/2017 | Repaired electrical problem | \$1,012.46 |
| 6/30/2017 | Repaired fuel system | \$2,474.80 |
| 12/11/2017 | changed fuel filters, air filters and greased chassis | \$116.89 |
| 1/2/2017 | hose repair | \$113.45 |
| 6/21/2018 | Replaced brake chamber, air dryer, fuel gauge sending unit | \$1,328.00 |
| 9/28/2018 | Replaced marker light | \$3.72 |
| 11/10/2018 | Replaced regen sensor | \$484.30 |
| 1/7/2019 | Oil change,fuel,oil filters and greased | \$124.36 |
| 1/15/2019 | safety lane sticker | \$44.00 |
| 12/13/2019 | oil change, fuel filters, air filter and greased chassis | \$180.62 |
| 6/19/2020 | Recharged AC, hydraulic filter and repair battery cables | \$472.98 |
| 6/18/2020 | Replaced batteries | \$400.00 |
| 7/22/2020 | safety lane sticker and test | \$99.50 |
| 8/12/2020 | Replaced left front brake chamber | \$271.09 |
| 9/28/2020 | Tarp | \$86.16 |
| 11/24/2020 | Tow to shop and replace transmission module | \$1,435.00 |
| 12/1/2020 | Replaced transmission | \$9,500.00 |
| 12/7/2020 | Spreader light | \$34.00 |
| 12/14/2020 | Greased chassis | \$0.00 |
| 12/17/2020 | Oil change, oil filters and fuel filter changed | \$145.80 |
| 12/21/2020 | Replaced fuel pump strainer | \$491.59 |
| 1/5/2021 | safety lane sticker and test | \$59.50 |
| 1/4/2022 | Oil and oil, fuel, and air filters changed | \$278.16 |
| 2/1/2022 | Safety lane inspection | \$59.50 |
| 6/15/2022 | Wire replaced near leaf springs. Was short circuiting truck. | \$580.60 |
| 9/22/2022 | Safety lane inspection | \$59.50 |
| 9/20/2022 | PTO pump replacement | \$7,091.14 |
| 10/31/2022 | 30 FT hose to dump body pinched/leaking/replaced | \$1,439.58 |
| 11/14/2022 | Primary air tank replaced | \$1,044.80 |
| Total | | \$29,705.21 |

Project Alternative

The alternative is to defer the purchase to later years and explore the potential acquisition of alternative fuel or electric vehicles when they become available in the marketplace.

Operational Impact

This truck is one of ten primary snow plowing vehicles in the Village’s snow and ice control fleet. A breakdown reduces the Village’s snow removal response by a tenth and extends the time needed to complete snow removal operations. This unit is used for other operations (hauling materials), which would also be impacted if removed from the fleet.

Project Impact

| Annual \$ Impact on Operating Budget | Description of Operating Budget Impact |
|---|---|
| \$3,300.00 | Routine Annual Maintenance and periodic repairs |

Carryover History

None

Vehicles - Public Works

Pickup Truck #42

FY 2024

\$75,000

CERF

Critical

Recommended

Contingent on Funding

Make Ford
 Model F550 Super Duty
 Year 2011
 Purchase Cost \$46,692
 Purchased FY 2011
 Useful Life 12 years
 Current Life 13 years



Vehicle Description

Various personnel in the Operations Division operate this truck. The vehicle has a dump body, v-box salt spreader, 250-gallon salt brine sprayer, nine-foot power angling snowplow, emergency lighting, and two-way radio. This vehicle applies salt brine solution to roadways, plow and salt alleys, and parking lots throughout the Village during snow removal operations and hauling miscellaneous raw materials.

| | | | |
|---------------------|--------|------|-----------|
| Total Vehicle Miles | 31,244 | Date | 12/2/2022 |
|---------------------|--------|------|-----------|

Recent Maintenance Costs

| Date | Maintenance Performed | Cost |
|--------------|--|-------------------|
| 8/28/2016 | Replaced battery | \$118.29 |
| 5/1/2017 | Replaced front suspension parts | \$1,500.00 |
| 2/18/2018 | Replaced rear rim | \$600.00 |
| 9/1/2018 | Replaced plastic hydraulic tank | \$250.00 |
| 10/1/2018 | Replaced rear brake pads and rotors | \$1,181.42 |
| 2/19/2020 | Replaced rear strobe light | \$67.00 |
| 5/20/2020 | Replaced passenger side mirror | \$700.00 |
| 1/20/2020 | Replaced battery | \$120.00 |
| 3/9/2021 | Replaced side mirror | \$270.00 |
| 4/7/2021 | Replaced vibrator motor for salt box | \$752.92 |
| 7/16/2021 | Brake light | \$22.10 |
| 12/21/2021 | Oil and filter change | \$45.97 |
| 1/4/2022 | Air filter changed | \$18.13 |
| 3/13/2022 | Calipers and brake pads replaced (failure due to salt spray) | \$833.43 |
| 8/1/2022 | Safety lane inspection | \$40.00 |
| Total | | \$6,519.26 |

Project Alternative

The alternative is to defer the purchase to later years and explore the potential acquisition of alternative fuel or electric vehicles when they become available in the marketplace.

Operational Impact

This truck is one of ten primary snow plowing vehicles in the Village's snow and ice control fleet and one of two vehicles equipped with anti-icing equipment. A breakdown reduces the Village's snow removal response by a tenth and anti-icing capabilities by half. It also extends the time needed to complete snow removal operations. This unit is used for other operations (hauling materials), which would also be impacted if removed from the fleet.

Project Impact

| Annual \$ Impact on Operating Budget | Description of Operating Budget Impact |
|--------------------------------------|---|
| \$1,100.00 | Routine Annual Maintenance and periodic repairs |

Carryover History

This vehicle was carried over from FY 2023 and is scheduled for replacement in FY 2024.

Vehicles - Public Works

Dump Truck #44 (previously #41)

FY 2024

\$250,000

CERF

Critical

Recommended

Contingent on Funding

Make International
 Model 4000 Series
 Year 1998
 Purchase Cost \$62,000
 Purchased FY 1998
 Useful Life 12 years
 Current Life 26 years



Vehicle Description

Various personnel in the Operations Division operate this truck. The vehicle has a 13-foot dump body, 11-foot power angling snowplow, dump body tarp, emergency lighting, and two-way radio.

| | | | |
|---------------------|--------|------|-----------|
| Total Vehicle Miles | 97,382 | Date | 12/2/2022 |
|---------------------|--------|------|-----------|

Recent Maintenance Costs

| Date | Maintenance Performed | Cost |
|--------------|--|--------------------|
| 3/1/2014 | Replaced muffler, flexpipe, and slack adjusters | \$1,210.64 |
| 12/1/2014 | Replaced turbo charger hose | \$606.78 |
| 5/1/2015 | Replaced dump body lift cylinder | \$3,278.16 |
| 10/1/2015 | Replaced hydraulic tank and weld crack in frame rail | \$1,877.02 |
| 12/1/2015 | Changed oil and filters | \$101.26 |
| 12/14/2016 | Oil change,air,fuel,oil filters,greased | \$95.57 |
| 9/27/2017 | Replaced batteries | \$229.72 |
| 12/14/2017 | oil change, oil filter, fuel filters, air filter, grease chassis | \$120.32 |
| 12/17/2017 | Replaced steering gear box | \$2,624.85 |
| 1/1/2018 | hose repair to plow | \$51.78 |
| 2/12/2018 | wiper blades | \$32.04 |
| 6/18/2018 | Replaced right front brake chamber | \$245.94 |
| 10/1/2018 | Safety lane sticker | \$44.00 |
| 1/9/2019 | oil change, oil filter, fuel filters and greased chassis | \$59.40 |
| 2/1/2019 | Replaced rusted headlight bucket | \$150.00 |
| 2/20/2020 | Replaced sensor and rear seal | \$790.00 |
| 3/20/2020 | Repaired rusted and broken lift cylinder frame brace | \$3,000.00 |
| 4/20/2020 | Replaced headlight and wheel hub oil cap | \$231.12 |
| 4/20/2020 | Repaired power steering leak | \$130.95 |
| 8/20/2020 | Replaced rusted and leaking air tank. Replaced one brake chamber, lube and adjusted brakes | \$1,262.29 |
| 10/20/2020 | Replaced leaking fuel tank | \$1,768.75 |
| 11/23/2020 | New front tires | \$600.00 |
| 12/15/2020 | Replaced air valve | \$61.25 |
| 12/17/2020 | Oil change and fuel/oil filter | \$83.03 |
| 1/4/2021 | oil pan plug | \$71.90 |
| 2/11/2021 | Replaced gas pedal | \$642.70 |
| 8/3/2021 | Replaced tail gate switched | \$245.00 |
| 12/7/2021 | Safety lane sticker | \$59.50 |
| 1/7/2022 | 4 tires(retreads) | \$1,221.50 |
| 1/4/2022 | Wiper blades | \$3.48 |
| 1/4/2022 | Oil and oil, fuel, and air filters changed | \$138.80 |
| 6/2/2022 | Safety lane sticker | \$59.50 |
| Total | | \$21,097.25 |

Project Alternative

This vehicle was replaced in FY 2012 by truck #41. Instead of purchasing a new full-size six-wheel dump truck, the vehicle was kept and refurbished. The Village will continue to explore the potential acquisition of alternative fuel or electric vehicles when they become available in the marketplace.

Background

Recognizing that both of the Village’s Packer trucks (used for leaf removal) were in mechanically poor condition, staff reevaluated the Village’s leaf collection program and determined that hauling leaves utilizing the dump truck fleet is the most operationally efficient means for collecting and transporting leaves. As a result, staff recommended disposing of truck #31 and rehabilitating the larger tandem axle dump truck (old #41) based on the following reasons:

1. Although the cab and chassis in old truck #41 are in good operating condition, the dump body was rusted with significant deterioration. That was the primary reason it was replaced in FY 2012.
2. Old truck #41 is a tandem-axle truck that can transport a larger, heavier load than truck #31, a single axle dump truck.
3. The dump body on old truck #41 is approximately two feet longer and has higher sides than truck #31.
4. It was expected that truck #31 could be sold at public auction as surplus property for approximately \$10,000 to \$15,000. The vehicle actually sold for \$23,350.

Staff recommended that the cab and chassis on dump truck #41 be reconditioned/refurbished and that the dump body and some of the hydraulic controls be replaced. Costs associated with these improvements are as follows (CERF Expenditures):

- \$7,000-Cab and chassis recondition/refurbish
- \$19,153-Replace dump body and update hydraulic controls

Cost Comparison:

- Sale of truck #31: \$23,350
- Cost to recondition current truck \$26,153
- Purchase of a new dump truck: \$175,000

This alternative allowed Public Works to maintain two tandem axle dump trucks in the fleet and extended the life of the old truck #41 by approximately ten years (replacement is scheduled in FY 2023), which is approximately 80% of the life cycle of a new dump truck.

Operational Impact

This truck is one of ten primary snow plowing vehicles in the Village’s snow and ice control fleet. A breakdown reduces the Village’s snow removal response by a tenth and extends the time needed to complete snow removal operations. This unit is used for other operations (hauling materials), which would also be impacted if removed from the fleet.

Project Impact

| Annual \$ Impact on Operating Budget | Description of Operating Budget Impact |
|--------------------------------------|---|
| \$2,300.00 | Routine Annual Maintenance and periodic repairs |

Carryover History

This vehicle was scheduled for replacement in FY 2022; however, due to the COVID-19 pandemic, a new vehicle could not be sourced. As a result, the purchase of the new vehicle has been deferred to FY 2024.

Vehicles - Public Works

Pickup Truck #48 **FY 2024** **\$65,000** **CERF**

Critical

Recommended

Contingent on Funding

Make Ford
 Model F350 Super Duty
 Year 2012
 Purchase Cost \$31,032
 Purchased FY 2012
 Useful Life 8 years
 Current Life 11 years



Vehicle Description

Various personnel in the Operations Division use this pickup truck to perform tasks throughout the Village. This truck is equipped with emergency lighting, two-way radio, and a nine-foot angling snowplow, used for plowing alleys and parking lots during snow events. The vehicle is also one of three pickup trucks outfitted with a large broom attachment and is used during leaf season to push piles of leaves.

| | | | |
|---------------------|--------|------|------------|
| Total Vehicle Miles | 53,907 | Date | 10/12/2022 |
|---------------------|--------|------|------------|

Recent Maintenance Costs

| Date | Maintenance Performed | Cost |
|--------------|--|-------------------|
| 1/14/2015 | Repaired rear bumper | \$365.00 |
| 12/17/2018 | Replaced battery | \$200.00 |
| 11/1/2018 | Replaced hydraulic pump and motor relay for plow/broom | \$1,500.00 |
| 4/1/2019 | Body work and left rear backup sensor repaired | \$1,440.00 |
| 10/1/2019 | Replaced rear brake pads and rotors | \$422.00 |
| 1/20/2020 | Repaired auto 4X4 system | \$280.00 |
| 10/6/2020 | Replaced outer tie rod end and aligned front end | \$400.00 |
| 10/8/2020 | Safety lane inspection | \$40.00 |
| 12/7/2020 | Air filter | \$14.09 |
| 10/18/2021 | Safety lane inspection | \$40.00 |
| 12/21/2021 | Oil and filter change | \$40.97 |
| 1/25/2022 | Plow replaced upper arm lift assembly | \$389.60 |
| 2/1/2022 | Air filter replaced | \$18.13 |
| 10/12/2022 | Safety lane inspection | \$40.00 |
| Total | | \$5,189.79 |

Project Alternative

The alternative is to defer the purchase to later years. The Village will explore the potential acquisition of alternative fuel or electric vehicles when they become available in the marketplace.

Operational Impact

This vehicle was initially scheduled for replacement in FY 2020 and has been deferred due to the vehicle's condition. Staff is recommending again deferring this replacement to FY 2023. This truck is one of ten primary snow plowing vehicles in the Village's snow and ice control fleet. It is also one of three vehicles necessary to push piles of leaves during leaf season. These two operations are very demanding on the drivetrain and suspension systems. A breakdown reduces the Village's snow removal response and extends the time needed to complete snow and leaf removal operations. This unit is used for other tasks that would also be impacted if removed from the fleet.

Project Impact

| Annual \$ Impact on Operating Budget | Description of Operating Budget Impact |
|--------------------------------------|---|
| \$650.00 | Routine Annual Maintenance and periodic repairs |

Carryover History

Carried over from FY 2020 and was again schedule for replacment in FY 2023. Acquisition of a replacment vehicle is dependent upon availability and may be deferred again to FY 2024.

EQUIPMENT



Equipment – Five Year Capital Improvement Program

The Equipment section of the Capital Improvement Program (CIP) identifies which capital equipment items need to be repaired, replaced, or acquired new over the next five years. This section of the CIP identifies all equipment other than vehicles.

As with other sections of the CIP, these improvements are targeted for specific years and are usually financed through the Capital Equipment Replacement Fund (CERF). The following improvements are proposed for FY 2024:

| Equipment | Cost of Equipment | Funding Source | This Project is: |
|--|--------------------------|-----------------------|-------------------------|
| Automatic License Plate Reader (PD) | \$ 57,544 | CERF | Critical |
| Police Radios-Handheld and In-Car (PD) | \$ 42,868 | CERF | Critical |
| Digital In-Car Cameras (PD) | \$ 85,920 | CERF | Critical |
| Street Camera System Optimization (PD) | \$ 107,247 | CIF/North TIF | Critical |
| Body Worn Camera System (PD) | \$ 190,000 | GF | Critical |
| SCBA (FD) | \$ 26,000 | CERF | Recommended |
| EV Station Planning | \$ 50,000 | CIF | Contingent |
| Total | 559,579 | | |

Each project in the CIP is categorized by the requesting department as follows:

Critical- The project must be completed in the year recommended due to safety or operational needs or as mandated by law.

These projects are highlighted in yellow.

Recommended- The project will significantly improve operations or safety. The project is strongly recommended for funding in the year recommended or the year after.

Contingent on Funding- The project would benefit the Village and improve service levels but is only recommended if funds are available.

Village of River Forest, Illinois
Five Year Capital Improvement Program
Equipment
Fiscal Year 2024 Budget

| | This Project is: | Fiscal Year | | | | | Five Year Total | Funding Source |
|--|------------------|----------------|----------------|----------------|----------------|----------------|------------------|----------------|
| | | 2024 | 2025 | 2026 | 2027 | 2028 | | |
| Police Department | | | | | | | | |
| Automatic License Plate Reader | Critical | 57,544 | - | - | - | - | 57,544 | CERF |
| Live Scan System | Recommended | - | 26,530 | - | - | - | 26,530 | CERF |
| Overweight Truck Scales | Recommended | - | 19,305 | - | - | - | 19,305 | CERF |
| Pole Mounted Radar | Recommended | - | 26,884 | 27,422 | - | - | 54,306 | CERF |
| Police Radios | Critical | 42,868 | 43,725 | 46,365 | 47,292 | - | 180,250 | CERF |
| Radar | Recommended | - | 39,902 | - | - | - | 39,902 | CERF |
| Speed Monitor Trailer | Recommended | - | - | - | 19,553 | - | 19,553 | CERF |
| Village Hall Camera System | Recommended | - | - | - | - | 72,760 | 72,760 | CERF |
| Digital In-Car Cameras | Critical | 85,920 | - | - | - | - | 85,920 | CERF |
| Street Camera System | Recommended | - | - | - | 206,544 | - | 206,544 | CERF |
| Street Camera System Plan Implementation | Critical | 107,247 | 45,986 | - | - | - | 153,233 | CIF/N-TIF |
| Taser-Less Lethal Equipment | Recommended | - | 34,920 | - | - | - | 34,920 | CERF |
| Body Worn Camera System | Critical | 190,000 | - | - | - | - | 190,000 | GF |
| Automatic License Plate Reader Systems | Recommended | - | 48,800 | 48,800 | - | - | 97,600 | CIF/N-TIF |
| Fire Department | | | | | | | | |
| Hydraulic Extrication Equipment | Contingent | - | 65,000 | - | - | - | 65,000 | CERF |
| Self-Contained Breathing Apparatus | Recommended | 26,000 | 27,820 | 29,768 | 31,852 | 34,082 | 149,522 | CERF |
| Public Works | | | | | | | | |
| Stump Grinder | Recommended | - | 75,000 | - | - | - | 75,000 | CERF |
| Stainless Steel V-Box Salt Spreader (Large) | Critical | - | 23,000 | - | - | - | 23,000 | CERF |
| Stainless Steel V-Box Salt Spreader (Small #1) | Critical | - | 20,000 | - | - | - | 20,000 | CERF |
| Sewer Televising System | Critical | - | - | 91,000 | - | - | 91,000 | CERF/WS |
| Asphalt Kettle | Recommended | - | 35,000 | - | - | - | 35,000 | CERF |
| Salt Brine Equipment | Recommended | - | 26,000 | - | - | - | 26,000 | CERF |
| 6" Trash Pump #1 | Critical | - | 22,000 | - | - | - | 22,000 | CERF/WS |
| EV Station Planning | Contingent | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 | CIF |
| Total | | 559,579 | 629,872 | 293,355 | 355,241 | 156,842 | 1,994,889 | |

| Proposed Funding Source | Fiscal Year | | | | | Five Year |
|--|----------------|----------------|----------------|----------------|----------------|------------------|
| | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
| Capital Equipment Replacement Fund (CERF) | 212,332 | 463,086 | 103,555 | 305,241 | 106,842 | 1,191,056 |
| Capital Improvement Fund (CIF) | 82,175 | 144,786 | 74,400 | 50,000 | 50,000 | 401,361 |
| Capital Improvement Fund / Grant (CIF/Grant) | - | - | - | - | - | - |
| General Fund (GF) | 190,000 | - | - | - | - | 190,000 |
| Water/Sewer (WS) | - | - | - | - | - | - |
| CERF - Water and Sewer (CERF/WS) | - | 22,000 | 91,000 | - | - | 113,000 |
| Madison Street TIF Fund (M-TIF) | - | - | - | - | - | - |
| North Avenue TIF Fund (N-TIF) | 75,072 | - | 24,400 | - | - | 99,472 |
| Totals | 559,579 | 629,872 | 293,355 | 355,241 | 156,842 | 1,994,889 |

Equipment - Police

| | | | |
|--|---------|----------|------|
| Automatic License Plate Reader Systems | FY 2024 | \$57,544 | CERF |
| | FY 2029 | \$63,591 | CERF |

- Critical
- Recommended
- Contingent on Funding

| | |
|------------------------|------------|
| Original Purchase Date | FY 2017-19 |
| Cost | \$39,195 |
| Funding History | N/A |



Project Description & Justification

The Automated License Plate Readers (ALPR) are a third-generation plate reader currently installed in squad cars #6, #10, and three fixed camera locations at Lake/Thatcher, Lake/Harlem, and North/Harlem. The vehicle ALPRs consist of two cameras mounted on top of the car roof, identifying license plates through recognition software. The license plate is compared to a database of wanted vehicles (Hit List) and alerts the user that a particular car is wanted for the commission of a crime. All license plate data is stored on a server and can be plotted on a map and retrieved later as part of an investigation. In addition, investigators and officers can enter plates to identify cars currently on the Boot List or that are wanted locally for investigative purposes. Since FY 2020, the ALPRs are used as part of the Village's automated PassPort Parking Program, which notes vehicles in timed zones and determines Village parking permits in Village-owned lots/zones.

The ALPRs were purchased in FY 2017 and FY 2019. The ALPRs have read 6,975,589 license plates in calendar year 2022 as of November 30, 2022. The ALPRs have recorded 80,979 "hits", or alerts, during the same time period. The hits alert personnel that something is wrong with a particular vehicle (stolen, wanted, suspended, registered sex offenders, etc.). Staff also manually enter cars eligible for the Denver Boot. The ALPR identified two (2) vehicles eligible for the boot in 2022, with over \$2,400 collected in fines/fees. Also, eleven (11) Administrative Holds were identified using the ALPR, which led to \$5,500 in Administrative Fees to be collected. In addition, traffic stops initiated from an ALPR "hit" resulted in, two (2) criminal arrests, two (2) warrant arrests, eighteen (18) traffic arrests, forty-six (46) citations, and were used to identify and locate two (2) vehicles used in crimes that occurred in a neighboring town.

Staff continues to monitor the performance of this technology to determine if it should be expanded for use on additional squad cars or to fixed-location ALPR cameras in the business, medical, school districts, and/or TIF districts. This technology has been successful with the Village's permit parking and parking enforcement program (PassPort). In addition, the ALPR Systems complement evidence located on the Village's Street Camera System.

| Fixed ALPR | Equipment | Installation | Licensing | Total |
|--------------|-------------|--------------|-----------|-------------|
| 3 Units | \$1,700.00 | \$2,500.00 | \$500.00 | \$4,700.00 |
| Vehicle ALPR | | | | |
| 2 Units | \$18,727.00 | \$2,500.00 | \$500.00 | \$21,727.00 |
| | | | Total | \$57,554.00 |

Project Alternative

The ALPR is a beneficial tool and has yielded results. With previous models, the useful life of this equipment is approximately five years.

Project Impact

| Annual \$ Impact on Operating Budget | Description of Operating Budget Impact |
|--------------------------------------|---|
| None with extended warranty | \$2,500/year annual maintenance/licensing |

Carryover History

This project was deferred from FY 2023 to FY 2024.

Equipment - Police

| | | | |
|-----------------------------------|---------|----------|------|
| Police Radios-Handheld and In-Car | FY 2024 | \$42,868 | CERF |
| | FY 2025 | \$43,725 | CERF |
| | FY 2026 | \$46,365 | CERF |
| | FY 2027 | \$47,292 | CERF |

Critical

Recommended

Contingent on Funding

| | |
|------------------------|-----------------|
| Original Purchase Date | FY 2020-FY 2023 |
| Cost | \$34,380 |
| Funding History | FY 2010-FY 2021 |



Project Description & Justification

The use of portable and in-car radios for public safety communication is imperative for rapid and effective response to any call for service. Radio communications allow the appropriate personnel and equipment to respond to an event. It enhances officer and citizen safety and provides immediate mission-critical information to be broadcast to individual officers or regional agencies monitoring the radio channel. Today's radios allow for many options such as analog/digital crossover, voice and data transmissions, Bluetooth, encryption, talk groups, priority channel scans, and GPS location tracking. Newer technology also allows for radio channel capacities that range from 32-300 channel allotment and can communicate with other local, county, state, and federal agencies. It is also possible to communicate across other discipline lines such as fire, public works, and emergency management.

The police radio program includes a mix of Village-owned single-band radios and dual-band radios owned exclusively by the Cook County Department of Homeland Security. Both types of radios are nearing or are past the end of life. In addition, Cook County can request the immediate return of their radio equipment at any time. Newer radio models and recent technology allows for tri-band radios in the handheld format and some dual-band in-car radios. The newer tri-band technology enhances interoperability over the VHF, UHF, and 800 MHz spectrums, improved voice clarity, and longer-lasting batteries. This multi-year project spans from FY 2021 - FY 2028.

Fiscal Year Projects include FY 2021 five (5) VHF-only handheld radios; FY 2022 no purchases; FY 2023 five (5) Tri-band handheld radios; FY 2024 five (5) Tri-band handheld radios; FY 2025 five (5) Tri-band handheld radios; and FY 2026 five (5) Tri-band handheld radios.

Project Alternative

If the FY 2023-2026 WSCDC budgets allow for a group purchase for all WSCDC communities, it may reduce some costs to the Village. Public safety radios are mission-critical equipment used in day-to-day normal and emergency operations. A leasing option may be available for the handheld units but may not be supported for in-car mobile radios.

Project Impact

| Annual \$ Impact on Operating Budget | Description of Operating Budget Impact |
|--------------------------------------|--|
| \$2,500 | Periodic maintenance and battery replacement |

Carryover History

None

Equipment - Police

Digital In-Car Cameras

FY 2024

\$85,920

CERF

Critical

Recommended

Contingent on Funding

Original Purchase Date

FY 2017

Cost

\$50,761

Funding History

N/A



Project Description & Justification

The eight front-line vehicles and the marked traffic unit currently have digital cameras mounted to the dashboard. The cameras/audio system is used during traffic stops and arrests for recording purposes. Evidence obtained during a traffic arrest is utilized during a trial. The traffic stop videos are downloaded on a server and stored for a minimum of 90 days or longer, depending on the type of incident. Any future upgrades to the in-car camera system may require upgrades to the data storage system on the Village’s computer network. The in-car cameras have an expected lifespan of seven years. Each camera system costs \$10,740 which includes installation costs per unit.

Project Alternative

Digital in-car cameras are a necessary tool that helps protect the Village and its officers from false accusations, obtain evidence to support criminal convictions, and increase police transparency for the public. Replacement is highly recommended.

Project Impact

There is no annual service fee for this program.

| Annual \$ Impact on Operating Budget | Description of Operating Budget Impact |
|--------------------------------------|--|
| \$3,100 | Repair/Replacement of equipment |

Carryover History

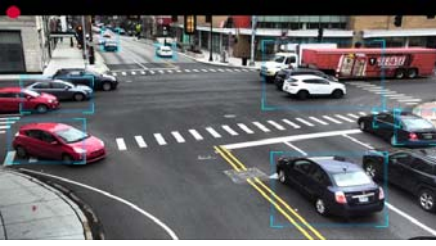
None

Equipment - Police

| Street Camera System Strategic Plan Implementation | | CIF | M-TIF | N-TIF |
|--|---------|----------|-------|----------|
| | FY 2024 | \$32,175 | \$0 | \$75,072 |
| | FY 2025 | \$45,986 | \$0 | \$0 |

Critical
 Recommended
 Contingent on Funding

| | |
|------------------------|-------------|
| Original Purchase Date | N/A |
| Cost | N/A |
| Funding History | New Project |



Project Description & Justification

The Village has improved and expanded its street camera system over the past few years. This asset serves as a force multiplier for the Police Department and is a constant tool for day-to-day operations. Due to the expanding needs for the wireless network, equipment, and storage, paired with the desire to continue to expand the system, the Village completed a review and planning process in FY 2020 to determine best practices and needs going forward. This plan formulated recommendations for future expansion and maintenance throughout the Village. During FY 2021, the Village completed upgrades to the storage and software system that operates the street cameras and entered into an agreement with a new vendor for maintenance service and future expansion. Phase 1 of the plan included expanding the Village's camera system to the south side of the Village, primarily along Madison Street and Washington Boulevard, in FY 2022. Phase 2 of the plan included installation of additional equipment in the areas between Chicago Avenue and Augusta Boulevard in FY 2023.

Recommended for FY 2024

Phase 3 - North Expansion - \$107,247 (North - TIF - \$75,072; Thatcher - CIF - \$32,175)

Phase 3 includes expanding the Village's camera system to the central corridors of town, primarily along North Avenue and Division Street as they intersect Harlem Avenue, Lathrop Avenue, and Thatcher Avenue. In total, the expansion includes five camera sites consisting of nine cameras. The proposed cost includes all hardware, software, licensing, radio equipment, electric work, and consulting labor. Five of the seven proposed work locations are within the North Avenue TIF and are a TIF-eligible public safety enhancement. TIF funds will be used to help fund this project.

Recommended for FY 2025

Phase 4 - Optimization of Existing Infrastructure - \$45,986

Phase 4 includes the replacement and standardization of existing equipment at five locations in total. The proposed cost includes all hardware, software, licensing, radio equipment, electric work, and consulting labor.

Project Alternative

An alternative to this phasing plan would be to continue operating in a reactive manner and address issues as they arise. Additionally, the Village could elect to continue to expand on a case-by-case basis or not expand the system. These alternatives are not recommended due to difficulties created and efficiencies lost by completing the project piecemeal.

Project Impact

| Annual \$ Impact on Operating Budget | Description of Operating Budget Impact |
|--------------------------------------|--|
| \$7,000 | Projected annual maintenance contract. |

Carryover History

None

Equipment - Police

| | | | |
|--------------------------------|----------------|------------------|-----------|
| Body Worn Camera System | FY 2024 | \$190,000 | GF |
|--------------------------------|----------------|------------------|-----------|

- Critical
- Recommended
- Contingent on Funding

Original Purchase Date
Cost
Funding History

N/A
 N/A
 New Project



Project Description & Justification

The Illinois SAFE-T Act was enacted in 2021. The law requires that Law Enforcement Agencies in Illinois equip and train sworn law enforcement with Body Worn Camera systems by January 1, 2025. The Department does not currently have an entire Body Worn Camera System, including equipment, hardware, software, and storage. The project would receive funding for FY 2024 and purchase the whole system in FY 2024. The software licensing agreements are valid for three years. Funding in FY 2027 will be used to renew licensing. The licensing costs include access to the video and information stored on servers. A determination will need to be made if the video and information will be stored on a cloud server, local server, or other storage options. Additionally, licensing allows the use of redaction software required for privacy and FOIA restrictions.

Project Alternative

There is no project alternative to this equipment as State Law mandates that all Law Enforcement Agencies in Illinois must have Body Worn Cameras assigned to sworn law enforcement officers by January 1, 2025. The Village will pursue all available grant funding, including through its insurance carrier, to offset the cost of this purchase.

Project Impact

| Annual \$ Impact on Operating Budget | Description of Operating Budget Impact |
|---|---|
| Under Extended Warranty for three years | Periodic Maintenance and Battery Replacement |

Carryover History

None

Equipment - Fire

| | | | |
|--|---------|----------|------|
| Self-Contained Breathing Apparatus (SCBA) | FY 2024 | \$26,000 | CERF |
| | FY 2025 | \$27,820 | CERF |
| | FY 2026 | \$29,768 | CERF |
| | FY 2027 | \$31,852 | CERF |
| | FY 2028 | \$34,082 | CERF |

Critical
 Recommended
 Contingent on Funding

Original Purchase Date FY 2016
Cost \$110,200
Repairs (through 11/30) \$0



Project Description & Justification

This project aims to upgrade and replace 4 self-contained breathing apparatus (SCBAs) each fiscal year over the next 5 years. This equipment is a critical part of the firefighter’s personal protective equipment (PPE). The NFPA standard for SCBAs update is every five years. Upgrades enhance the safety of firefighters when operating in an IDLH (immediately dangerous to life and health) atmosphere. Future replacements will be purchased on a yearly schedule to avoid large expenditures in one fiscal year.

Project Alternative

The Village applies for grants through the Assistance to Firefighters Grant Program (AFG) for 18 SCBA’s, which is the maximum number of units we can apply for under grant guidelines. The grant covers 95% of the cost of the equipment and the Village must contribute the remaining 5%. The Village would have to utilize the CERF to fund the cost of the remaining two SCBAs.

Purchasing new SCBAs will require the Village to contribute a one-time expense for seven SCBA face pieces and to equip all personnel and spare units on each vehicle. All compressed air bottles require hydrostatic testing every five years and the purchase of new equipment will provide a savings to cover those costs.

The alternative to this purchase is to continue maintaining outdated, non-compliant (NFPA Standard) air packs that provide sufficient protection when operating properly.

Project Impact

| Annual \$ Impact on Operating Budget | Description of Operating Budget Impact |
|---|---|
| \$2,000 in maintenance costs for annual testing and \$1,000 in parts replacement. | Continue annual maintenance & flow testing after second year. |

Carryover History

None

Equipment - Public Works

| | | | |
|--|---------|----------|-----|
| Electric Vehicle Charging Station - Fleet Planning | FY 2024 | \$50,000 | CIF |
| | FY 2025 | \$50,000 | CIF |
| | FY 2026 | \$50,000 | CIF |
| | FY 2027 | \$50,000 | CIF |
| | FY 2028 | \$50,000 | CIF |

Critical

Recommended

Contingent on Funding

Make

Model

Purchase Cost

Purchased

Useful Life

Current Life New equipment



Project Description & Justification

The Village purchased and installed a Level 2 electric vehicle charging station behind Village Hall on Central Avenue in FY 2022. In FY 2023, the Village plans to complete a study to identify viable locations for future stations throughout the Village. Pending the results of the study, \$50,000 is budgeted for the installation of new chargers in future years.

Recent Maintenance Costs

| Date | Maintenance Performed | Cost |
|--------------|------------------------|---------------|
| | No Maintenance to date | |
| Total | | \$0.00 |

Project Alternative

The alternative is to continue to replace Village vehicles with standard combustion engine vehicles.

Operational Impact

There is no current impact to Village Operations related to this project.

Project Impact

| Annual \$ Impact on Operating Budget | Description of Operating Budget Impact |
|--------------------------------------|---|
| \$0.00 | Routine Annual Maintenance and periodic repairs |

Carryover History

None

INFORMATION TECHNOLOGY

Information Technology – Five Year Capital Improvement Program

The Village’s Information Technology (IT) function includes purchasing and maintaining all computer systems and personal computers, providing technical support to all systems, and supervising Village consultants and vendors. The Village outsources its day-to-day and project-specific IT support services to its current vendor, ClientFirst. In FY 2019, ClientFirst updated the Village's IT Strategic Plan with recommendations from that plan incorporated into the CIP. This plan evaluated the Village’s hardware and software capabilities to determine any recommended improvements that could be made to meet the Village’s business needs fully.

The following improvements are proposed for FY 2024:

| Equipment | Cost of Equipment | Funding Source | This Project is: |
|-----------------------|--------------------------|-----------------------|-------------------------|
| Network Improvements | \$ 43,900 | CIF | Recommended |
| Software Upgrades | \$ 114,100 | CIF | Recommended |
| Computer Replacements | \$ 125,000 | CIF | Contingent |
| Audio Visual System | \$ 15,000 | CIF | Contingent |
| Total | \$ 298,000 | | |

Each project in the CIP is categorized by the requesting department as follows:

Critical- The project must be completed in the year recommended due to safety or operational needs or as mandated by law.

These projects are highlighted in yellow.

Recommended- The project will significantly improve operations or safety. The project is strongly recommended for funding in the year recommended or the year after.

Contingent on Funding- The project would benefit the Village and improve service levels but is only recommended if funds are available.

Village of River Forest, Illinois
Five Year Capital Improvement Program
Information Technology
Fiscal Year 2024 Budget

| | This Project is: | Fiscal Year | | | | | Five Year Total | Funding Source |
|---------------------------------|------------------|----------------|----------------|----------------|---------------|---------------|-----------------|----------------|
| | | 2024 | 2025 | 2026 | 2027 | 2028 | | |
| Network Improvements | Recommended | 43,900 | - | - | 13,000 | - | 56,900 | CIF |
| Software Upgrades | Recommended | 114,100 | 75,000 | 75,000 | - | - | 264,100 | CIF |
| Computer Replacements | Contingent | 125,000 | 40,000 | 40,000 | 40,000 | 40,000 | 285,000 | CIF |
| Audio Visual System Replacement | Contingent | 15,000 | - | - | - | - | 15,000 | CIF |
| Total | | 298,000 | 115,000 | 115,000 | 53,000 | 40,000 | 621,000 | |

| Proposed Funding Source | Fiscal Year | | | | | Five Year Total |
|--------------------------------|----------------|----------------|----------------|---------------|---------------|-----------------|
| | 2024 | 2025 | 2026 | 2027 | 2028 | |
| Capital Improvement Fund (CIF) | 298,000 | 115,000 | 115,000 | 53,000 | 40,000 | 621,000 |
| Totals | 298,000 | 115,000 | 115,000 | 53,000 | 40,000 | 621,000 |

Information Technology

| | | | |
|----------------------|---------|----------|-----|
| Network Improvements | FY 2024 | \$43,900 | CIF |
| | FY 2025 | \$0 | CIF |
| | FY 2026 | \$0 | CIF |
| | FY 2027 | \$13,000 | CIF |
| | FY 2028 | \$0 | CIF |

Critical

Recommended

Contingent on Funding

Spending History

| | | |
|---------|----|---------|
| FY 2023 | \$ | 115,000 |
| FY 2022 | \$ | - |
| FY 2021 | \$ | 37,000 |
| FY 2020 | \$ | 12,500 |
| FY 2019 | \$ | 18,300 |

Project Description & Justification

Recommended for FY 2024

Switch Replacement - \$43,900

A switch is a piece of hardware that connects other devices, including servers and computers, by using packet switching to receive and forward data to the destination device. The Village has three sets of switches, two edge switches, and one core switch. Best practice is to replace these switches on a seven-year cycle. The two edge switches were scheduled for replacement in FY 2023 but deferred. Due to the lead time for this item, the installation would be for FY 2024. This cost includes the replacement of all switches and required patch cables and labor to install and properly configure.

Recommended for FY 2027

Camera Switch Replacement - \$13,000

A switch is a piece of hardware that connects other devices, in this case, servers and computers, by using packet switching to receive and forward data to the destination device. The set of switches dedicated to the Village's camera system will require replacement in FY 2027.

Five-Year Network Capital Project Cost Summary

| | |
|-----------------------------|----------|
| Switch Replacement | |
| Hardware/Software/Licensing | \$33,000 |
| Consulting | \$10,900 |
| Camera Switch Replacement | |
| Hardware/Software/Licensing | \$11,000 |
| Consulting | \$2,000 |
| Total | \$56,900 |

Project Alternative

Alternatives to all projects include continuing with the status quo or deferring the projects to a later date; however, it is not recommended. Projects deferred from FY 2022 to FY 2023 are now critical to avoid network outages and the potential for expensive repairs with the current server system. The Village continues to move toward managing its computer network based on best practices, and these recommendations are consistent with that approach.

Project Impact

| Annual \$ Impact on Operating Budget | Description of Operating Budget Impact |
|--------------------------------------|--|
| \$0 | N/A |

Information Technology

| Software Upgrades | FY 2024 | \$114,100 | CIF |
|-------------------|---------|-----------|-----|
| | FY 2025 | \$75,000 | CIF |
| | FY 2026 | \$75,000 | CIF |
| | FY 2027 | \$0 | CIF |
| | FY 2028 | \$0 | CIF |

Critical

Recommended

Contingent on Funding

Spending History

| | | | | |
|---------|----|---------|-----------|---------------------------|
| FY 2023 | \$ | 101,000 | Projected | Includes \$75,000 for ERP |
| FY 2022 | \$ | - | | |
| FY 2021 | \$ | 423,100 | | |
| FY 2020 | \$ | 230,600 | | |
| FY 2019 | \$ | 40,000 | | |

Project Description & Justification

Recommended for FY 2024

ERP System Sustainability Planning Contribution - \$75,000

The Village utilizes Springbrook as its ERP tool. Currently, this system supports budgeting, payroll, accounts payable and receivable, building permits, and more. Use of the system is critical for day-to-day and long-term Village operations. It is recommended that the Village make annual contributions to prepare for and fund the enhancement, improvement, or replacement of the ERP system in the next one to four years. Scheduled contributions of \$75,000 in FY 2021 and FY 2022 were deferred to FY 2025 and FY 2026.

Laserfiche Gap Analysis and Improvement Plan - \$13,100

This project has been in the CIP since FY 2020 but is being deferred again to FY 2023 due to funding requests for priority projects. The Village has been utilizing the Laserfiche document imaging program for several years to store Village records electronically. This has reduced physical storage needs at the Village Hall and improved productivity by making records easier to locate and reproduce when needed. While leveraged heavily by the Village today, Laserfiche can serve more purposes in the future. These services include an online web portal to improve records searches, online form expansion, and better integration with GIS. Due to the complexity of some parts of the system and the scope of the work, a plan is recommended to outline best practices and workflows for the Village to use moving forward.

Laserfiche Upgrades - \$20,000

The Village anticipates implementing improvements and upgrades to the Laserfiche system in FY 2024 that are products of the improvement plan. Various upgrades to the Laserfiche system, over time, will allow the Village to achieve efficiencies and improve access to records.

Training for Office 365 - \$6,000

The migration to Office 365 will bring a change in the user experience for employees who use the Microsoft suite of products daily. To ensure a smooth transition and to help employees create efficiencies in their work by utilizing improved software tools, training is being recommended to compliment the recommended upgrade to Office 365.

Recommended for FY 2024

Five-Year Software Capital Project Cost Summary

| | |
|---|------------------|
| ERP System Sustainability Planning Contribution | |
| Hardware/Software/Licensing | \$75,000 |
| Consulting | \$0 |
| Laserfiche Gap Analysis and Improvement Plan | |
| Hardware/Software/Licensing | \$10,100 |
| Implementation Services | \$3,000 |
| Office 365 Upgrade | |
| Hardware/Software/Licensing | \$0 |
| Implementation Services | \$0 |
| Training for Office 365 | |
| Hardware/Software/Licensing | \$0 |
| Consulting | \$6,000 |
| Laserfiche Upgrades | |
| Hardware/Software/Licensing | \$18,000 |
| Consulting | \$2,000 |
| Total | \$114,100 |

Project Alternative

ERP contributions could be deferred or lowered but could increase the cost if left to be a one-time payment. Laserfiche improvements could also be deferred to proceed with more critical projects. Staff can continue to utilize the current functions of Laserfiche as is today.

Project Impact

| Annual \$ Impact on Operating Budget | Description of Operating Budget Impact |
|---|---|
| \$8,550 in FY 2024 | <i>Laserfiche:</i> Annual maintenance and licensing fee for Laserfiche is currently \$5,550. Adding features such as WebLink would increase the annual cost by \$3,000. |
| \$36,000 | <i>Office 365:</i> Annual subscription fees are projected to be \$36,000 and are subject to rate increases. |

Information Technology

| Computer Replacements | FY 2024 | \$125,000 | CIF |
|-----------------------|---------|-----------|-----|
| | FY 2025 | \$40,000 | CIF |
| | FY 2026 | \$40,000 | CIF |
| | FY 2027 | \$40,000 | CIF |
| | FY 2028 | \$40,000 | CIF |

Critical

Recommended

Contingent on Funding

Spending History

| | | | |
|---------|----|---------|-----------|
| FY 2023 | \$ | 47,000 | Projected |
| FY 2022 | \$ | 18,845 | |
| FY 2021 | \$ | 38,000 | |
| FY 2020 | \$ | 124,070 | |
| FY 2019 | \$ | 38,000 | |

Project Description & Justification

Recommended for FY 2024

Public Safety In-Vehicle Laptops - \$125,000

Funding in FY 2024 is higher than other years due to replacing Police and Fire Department in-vehicle ruggedized laptops. Laptops in public safety vehicles are specialized Panasonic Toughbooks tailored to the operating environment (a vehicle) and nearly constant usage for 24-hour shift operations. These machines are recommended to be replaced every four years to maintain a stable and responsive platform for public safety personnel and ensure minimal downtime. It is recommended that the entire fleet of computers be replaced at one time to avoid differences in models that can cause operational issues for both the Public Safety Departments and IT. This cost also includes accessory items such as in-car mounts.

Recommended for FY 2025-2028

PC Replacement - \$40,000

This program aims to upgrade the central processing units (CPUs) of the Village desktop and laptop computer inventory. The estimated service life of a computer is four to six years; however, the costs of maintaining a machine can increase after its warranty has expired. Replacements are prioritized based upon employee job responsibilities, and some workstations may be assigned older but serviceable PCs. In contrast, other workstations may receive a new computer more frequently. Currently, the Village owns approximately 50 desktop computers and 50 laptop computers.

Staff and the Village's IT consultant updated an inventory of Village-owned IT/communication equipment, identified warranty periods for each piece, and determined a replacement schedule. Based on that information, equipment is rotated out when warranties expire. Funding IT replacements in this manner standardizes equipment throughout the organization, allows the Village to obtain bulk purchase pricing, improves IT support service efficiency, improves staff efficiency with fewer projected system interruptions, enhances system security and avoids unnecessary spikes in IT expenses.

The Village has identified additional users that will be assigned laptops to replace their desktop computers as they are cycled out. While laptop computers are more expensive than desktop computers, this will allow more access to work remotely if needed or appropriate.

Periodic replacement of peripheral equipment such as monitors, keyboards, and printers may still be required on an ad hoc basis, and money has been set aside for that purpose in the General Fund.

Five-Year Computer Replacement Capital Project Cost Summary

| | |
|----------------------------------|-----------|
| PC Replacement | |
| Hardware/Software/Licensing | \$30,000 |
| Consulting | \$10,000 |
| Public Safety In-Vehicle Laptops | |
| Hardware/Software/Licensing | \$108,000 |
| Consulting | \$17,000 |
| Total | \$165,000 |

Project Alternative

Funding for this project in FY 2023 was deferred. If this project is not funded, computers will continue to be replaced in smaller quantities over a longer time period, potentially reducing the productivity of the units and the ability to support newer versions of software. A possible alternative to the spike in FY 2024 is splitting the cost of the public safety in-vehicle laptops over two fiscal years. This is not recommended due to the complications created by having multiple models in the field; however, if this option is selected, staff will work to ensure that the number of models is minimized.

Project Impact

| Annual \$ Impact on Operating Budget | Description of Operating Budget Impact |
|--------------------------------------|---|
| \$1,000 | Minor maintenance costs to update software, monitors, and minor repairs |

Information Technology

| | | | |
|---------------------------------|---------|----------|-----|
| Audio Visual System Replacement | FY 2024 | \$15,000 | CIF |
| | FY 2025 | \$0 | CIF |
| | FY 2026 | \$0 | CIF |
| | FY 2027 | \$0 | CIF |
| | FY 2028 | \$0 | CIF |

Critical
 Recommended
 Contingent on Funding

Spending History

FY 2020 \$ 90,000

Project Description & Justification

Community Room Technology Upgrade-\$15,000

The Village's AV system was replaced in FY20. Over the past few years, meetings have become reliant on Zoom and other hybrid technologies. To improve the meeting experience for Board members and residents, it is recommended that the Village invest in integrating existing technologies with Zoom and add an additional monitor for Village Board meetings.

Project Alternative

Staff will continue to monitor system performance, annual maintenance costs and determine whether its replacement should be deferred.

Project Impact

| Annual \$ Impact on Operating Budget | Description of Operating Budget Impact |
|--------------------------------------|--|
| N/A | N/A |

STREETS, SIDEWALKS AND ALLEYS

Streets Improvements – Five Year Capital Improvement Program

The Village of River Forest recognizes the importance of consistently maintaining its streets, sidewalks, and alleys to ensure the safety of drivers and pedestrians.

Street System Overview

The Village has 31.6 miles of centerline streets. The recommended funding level for the next five years will maintain the average street rating in good or excellent condition. The Village conducts an annual pavement inventory study and has implemented pavement preservation and crack sealing programs to prevent degradation of the streets. The Village rates streets as follows:

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

Sidewalk & Curb System Overview

The Village of River Forest recognizes the need to have a network of safe pedestrian accesses throughout the community. The primary emphasis of the sidewalk program is to ensure the safety of the Village’s sidewalks. To that end, the Village funds 100% of the replacement cost of sidewalks in immediate need of replacement.

The following improvements are proposed for FY 2024:

| Improvement | Cost | Funding Source | Nature of Project |
|----------------------------------|---------------------|---|-------------------|
| Street Patching | \$ 100,000 | MFT - \$90,000 WS - \$10,000 | Critical |
| 50/50 Sidewalk, Curb & Gutter | \$ 65,000 | GF - \$55,000 WS - \$10,000 | Critical |
| Alley Improvement Program | \$ 60,000 | CIF | Recommended |
| Parking Lot Improvements | \$ 150,000 | CIF | Contingent |
| Street Improvement Program (SIP) | \$ 650,000 | MFT - \$350,000 WS - \$50,000 IBF - \$250,000 | Critical |
| Street Maintenance Program | \$ 100,000 | GF - \$50,000 MFT - \$50,000 | Critical |
| Traffic Signals | \$ 40,000 | CIF | Recommended |
| Bicycle Plan Implementation | \$ 46,000 | CIF | Recommended |
| REBUILD Illinois Project | \$ 736,279 | MFT | Recommended |
| Traffic Control Installations | \$ 300,000 | GF | \$ - |
| Des Plaines River Trail | \$ 66,900 | CIF | Recommended |
| Total | \$ 2,314,179 | | |

Each project in the CIP is categorized by the requesting department as follows:

Critical- The project must be completed in the year recommended due to safety or operational needs or as mandated by law.

Critical projects are highlighted in yellow.

Recommended- The project will significantly improve operations or safety. The project is strongly recommended for funding in the year recommended or the year after.

Contingent on Funding- The project would benefit the Village and improve service levels but is only recommended if funds are available.

Village of River Forest, Illinois
Five Year Capital Improvement Program
Streets, Sidewalks, Alleys
Fiscal Year 2024 Budget

| | This Project is: | Fiscal Year | | | | | Five Year | Funding Source |
|----------------------------------|------------------|------------------|------------------|------------------|----------------|----------------|------------------|----------------|
| | | 2024 | 2025 | 2026 | 2027 | 2028 | Total | |
| Street Patching Program | Critical | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 | MFT/WS |
| 50/50 Sidewalk, Curb & Gutter | Critical | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 325,000 | GF/WS |
| Alley Improvement Program | Recommended | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 300,000 | CIF |
| Parking Lot Improvements | Contingent | 150,000 | 65,000 | 30,000 | - | - | 245,000 | CIF & CIF/PR |
| Street Improvement Program (SIP) | Critical | 650,000 | 650,000 | 650,000 | 650,000 | 650,000 | 3,250,000 | MFT/WS |
| Street Maintenance Program | Critical | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 | GF/MFT |
| Traffic Signals | Recommended | 40,000 | - | - | - | - | 40,000 | CIF |
| Bicycle Plan Implementation | Recommended | 46,000 | - | - | - | - | 46,000 | CIF |
| REBUILD Illinois Project | Recommended | 736,279 | - | - | - | - | 736,279 | MFT |
| Traffic Control Installations | Contingent | 300,000 | - | - | - | - | 300,000 | GF |
| Des Plaines River Trail | Recommended | 66,900 | - | - | - | - | 66,900 | |
| Total | | 2,314,179 | 1,040,000 | 1,005,000 | 975,000 | 975,000 | 6,309,179 | |

| Proposed Funding Source | Fiscal Year | | | | | Five Year |
|---|------------------|------------------|------------------|----------------|----------------|------------------|
| | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
| General Fund (GF) | 405,000 | 105,000 | 105,000 | 105,000 | 105,000 | 825,000 |
| Motor Fuel Tax (MFT) | 1,226,279 | 490,000 | 490,000 | 490,000 | 490,000 | 3,186,279 |
| Water and Sewer Fund (WS) | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 350,000 |
| Capital Improvement Fund (CIF) | 362,900 | 125,000 | 60,000 | 60,000 | 60,000 | 667,900 |
| CIF/Parking Reserve (CIF/PR) | - | - | 30,000 | - | - | 30,000 |
| Infrastructure Improvement Bond Fund (IIBF) | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 1,250,000 |
| Totals | 2,314,179 | 1,040,000 | 1,005,000 | 975,000 | 975,000 | 6,309,179 |

Streets, Sidewalks, Alleys - Public Works

Street Patching Program

Streets, Alleys and Parking Lots

| | MFT | WS |
|---------|----------|----------|
| FY 2024 | \$90,000 | \$10,000 |
| FY 2025 | \$90,000 | \$10,000 |
| FY 2026 | \$90,000 | \$10,000 |
| FY 2027 | \$90,000 | \$10,000 |
| FY 2028 | \$90,000 | \$10,000 |

Critical

Recommended

Contingent on Funding

Spending History

| Year | GF | WS | Total |
|---------|-----------|-----------|-----------------------|
| FY 2023 | \$ 85,283 | \$ 10,000 | \$ 95,283 (Projected) |
| FY 2022 | \$ 57,438 | \$ 10,000 | \$ 67,438 |
| FY 2021 | \$ 80,421 | \$ 10,000 | \$ 90,421 |
| FY 2020 | \$ 72,600 | \$ 10,000 | \$ 82,600 |
| FY 2019 | \$ 48,976 | \$ 10,000 | \$ 58,976 |

Program Description & Justification

This program aims to maintain and improve surface conditions of Village streets, alleys, and parking lots by patching defective areas. This program is intended for pavements of all condition ratings to prolong their useful lives. An annual funding level of \$90,000 to \$100,000 over the next five years is recommended to accomplish this goal. These funding levels are estimates and reflect inflationary increases for construction.

Village Staff annually inspects all streets and areas of pavement failure are placed on a patching list, which is provided to the Village's contractor. Village Staff also includes alleys and parking lots in their inspections and identifies patching needs on all pavements throughout the Village. Asphalt pavement patching utilizes hot mix asphalt (HMA), the standard material approved by the Illinois Department of Transportation for surface repairs. Two inches (thickness) of the failing surface pavement is milled and replaced with new HMA unless deeper patches are required. This patching process is more permanent and resilient than an asphalt "cold" patch. The ideal timing for this maintenance project is when streets are evaluated with a good condition rating but showing signs of early deterioration (cracking, potholes, etc.).

Included in this street patching program are Water and Sewer funds (\$10,000 annually) to install HMA patches on street openings created to repair the Village's water and sewer systems.

FY 2024 Recommended Project

In FY 2024, a total of \$100,000 is recommended for this maintenance project. Locations are identified for patching on a continual basis.

Program Alternative

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

Project Impact

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

Streets, Sidewalks, Alleys - Public Works

50/50 Sidewalk, Curb & Gutter

Sidewalks, Aprons, and Curb

| | GF | WS |
|---------|----------|----------|
| FY 2024 | \$55,000 | \$10,000 |
| FY 2025 | \$55,000 | \$10,000 |
| FY 2026 | \$55,000 | \$10,000 |
| FY 2027 | \$55,000 | \$10,000 |
| FY 2028 | \$55,000 | \$10,000 |

Critical

Recommended

Contingent on Funding

Spending History

| Year | GF | WS | Total |
|---------|-----------|-----------|-----------|
| FY 2023 | \$ 51,954 | \$ 10,000 | \$ 61,954 |
| FY 2022 | \$ 54,636 | \$ 10,000 | \$ 64,636 |
| FY 2021 | \$ 55,579 | \$ 10,000 | \$ 65,579 |
| FY 2020 | \$ 55,089 | \$ 10,000 | \$ 65,089 |
| FY 2019 | \$ 55,658 | \$ 10,000 | \$ 65,658 |

Program Description & Justification

This program aims to improve the overall condition of public sidewalks and curb/gutters throughout the Village. The objective is to eliminate all trip hazards for pedestrians and bring all sidewalk ramps into compliance with the Americans with Disabilities Act (ADA) requirements. An annual funding level of \$50,000-\$75,000 is recommended to accomplish these objectives. Failure to implement a sidewalk improvement program to repair deteriorated/damaged sidewalks can expose the Village to liability resulting from trips and falls.

For this program, the Village is divided into three geographical areas. Village Staff inspects one area each year. Over a three-year period, all public sidewalks are inspected. Additionally, Staff has begun analyzing sidewalk ramp criteria at as many locations as time allows, optimizing the replacement of sidewalk ramps over time to ensure compliance with ADA requirements. Trip hazards are rated according to the displacement of adjoining sidewalk squares.

Furthermore, Staff intends to investigate the possibility of including mud-jacking to remove trip hazards. This is a more cost-effective means of removing trip hazards as compared to full replacement, which is the current practice. The following table identifies the sidewalk condition ratings, description of condition, and the recommended action:

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

The Village offers participation in the 50/50 sidewalk replacement cost-share program during annual inspections upon request for sidewalks with a "B" rating. A copy of the inspection form is delivered to property owners describing the sidewalk's condition and requesting their participation. The Village replaces all sidewalks with a condition "C" rating. The Village also installs detectable warning pads located at street crossings and intersections designed for the visually impaired. The following is a summary of proposed expenditures for FY 2024:

General

Fund

| | |
|--|------------------------------|
| Sidewalk – Condition C (100% Village): | \$35,000 |
| Sidewalk – Condition A or B (50/50): | \$10,000 (revenue - \$5,000) |

| | |
|---|-----------------------------|
| Driveway Aprons (100% Resident): | \$5,000 (revenue - \$5,000) |
| Detectable Warning Pads (100% Village): | \$5,000 |
| <u>Water and Sewer Fund</u> | |
| Curb/gutter (100% Village): | \$10,000 |

Sidewalk and Curb Annual Inspection Areas:

| <u>Area No.</u> | <u>Area Limits</u> | <u>Inspection Years</u> |
|-----------------|--|-------------------------|
| 1 | Des Plaines River to Harlem Avenue/Hawthorne Avenue to Chicago Avenue | 2024, 2027, 2030 |
| 2 | Thatcher Avenue to Harlem Avenue/Chicago Avenue to Greenfield Street | 2025, 2028, 2031 |
| 3 | Thatcher Avenue to Harlem Avenue/Greenfield Street to North Avenue Thatcher Avenue to Lathrop Avenue/Madison Street to Hawthorne Avenue | 2023, 2026, 2029 |

In addition to the annual inspection of the aforementioned designated areas, Village Staff inspects all sidewalks close to schools, parks, and commercial/retail areas every year.

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

Program Alternative

Although the preferred option is sidewalk replacement, alternatives to this program involve the installation of an asphalt cold patch in the displaced joints and/or grinding off the edge of the raised sidewalk. Not only is the patching option aesthetically unattractive, but the asphalt can also break loose and re-expose the displaced sidewalk, which re-establishes liability to the Village and increases maintenance costs.

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

Project Impact

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

Streets, Sidewalks, Alleys - Public Works

| | | | |
|---------------------------|---------|----------|-----|
| Alley Improvement Program | FY 2024 | \$60,000 | CIF |
| | FY 2025 | \$60,000 | CIF |
| | FY 2026 | \$60,000 | CIF |
| | FY 2027 | \$60,000 | CIF |
| | FY 2028 | \$60,000 | CIF |

Critical

Recommended

Contingent on Funding

Spending History

| | |
|---------|---|
| FY 2023 | \$2,911,569 (Projected) |
| FY 2022 | \$1,671,115 (4 Alleys @ Linden/Franklin) |
| FY 2021 | \$230,767 (Thatcher Ave Alley) |
| FY 2020 | \$860,079 (Green Alley [3] and Thomas St. Alley Improvements) |
| FY 2019 | \$193,740 (Gale Ave Alley) |

Project Description & Justification

With the reconstruction of all alleys to be completed within FY23, work throughout these locations will now shift to ongoing maintenance. This work is extremely important to ensure that the intended function of the alleys (to capture stormwater runoff) can continue to operate at an efficient level. A minimum annual funding level of \$60,000 is recommended to accomplish this objective. This funding level should allow for maintenance as-needed at each location.

The Village has a total of 35 alleys, nearly all of which have recently been reconstructed using some form of permeable pavement.

FY 2024 Recommended Projects

In FY 2024, a total of \$60,000 is recommended for this maintenance project. This is based on an anticipated "heavy" cleaning cycle once every three years, with "light" cleaning to be performed three times each year that heavy cleaning is not performed. Light cleaning will consist of a restorative street sweeper removing all debris on top of the pavers. It is unlikely that this will remove any material other than what is resting at-grade. The heavy cleaning will include removal of joint aggregate via pressurized water. The dislocated material will be removed and new joint aggregate will be added.

Program Alternative

The alternative to this approach is to have Public Works Operations sweep the alleys as needed. However, the type of sweeper that the Village owns is not ideal for this application. Additionally, regular sweeping, while beneficial, will not be able to remove all contaminants. This approach would ultimately lead to the permeable pavers losing their permeability, at which time alley flooding would occur during rain events.

Project Impact

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

Streets, Sidewalks, Alleys - Public Works

| | | | |
|---------------------------------|----------------|------------------|----------------------------|
| Parking Lot Improvements | FY 2024 | \$150,000 | CIF |
| | FY 2025 | \$65,000 | CIF |
| | FY 2026 | \$30,000 | CIF/Parking Reserve |
| | FY 2027 | \$0 | CIF |
| | FY 2028 | \$0 | CIF |

Critical

Recommended

Contingent on Funding

Spending History

| | | | |
|---------|----|--------|------------------------------|
| FY 2023 | \$ | - | |
| FY 2022 | \$ | - | |
| FY 2021 | \$ | - | |
| FY 2020 | \$ | 56,500 | (East Thatcher Commuter Lot) |
| FY 2019 | \$ | - | |

Program Description & Justification

This program aims to improve the condition of the parking/driving surfaces of Village-owned parking lots. The Village owns and/or maintains six parking lots:

- A. Village Hall – 400 Park Avenue – **Resurfacing Scheduled for FY 2025**
- B. Public Works Garage – 45 Forest Avenue - **Reconstruction Scheduled for FY 2024**
- C. Southeast corner of Lake Street and Park Avenue
- D. West Commuter Lot – 400 block of Thatcher Avenue
- E. East Commuter Lot – 400 block of Thatcher Avenue
- F. Lot at 7915-7919 North Avenue – adjacent to CVS parking lot - **Reconstruction Scheduled for FY 2026**

Several options are available for improving parking lots, including complete reconstruction, resurfacing, asphalt patching, seal-coating, and crack sealing.

FY 2024 Recommended Projects

The parking lot at the Village Public Works Garage (45 Forest Ave) was originally scheduled for reconstruction in FY 2023. Due to delays associated with the planned reconstruction of the salt storage shed, the paving work has been pushed back to FY 2024. This parking lot endures a great deal of stress due to the heavy equipment associated with the Public Works Operations Team. As such, the pavement has severely deteriorated over time and requires repair.

Program Alternative

Not performing any surface maintenance, particularly for lots with deteriorating conditions, will result in total pavement failure and require reconstruction (of base and surface), which is significantly higher in cost than resurfacing. Extensive pavement patching, crack sealing, and seal-coating are cost-effective options. They may slow down the progression of potholes, but the pavement patching needs will be ongoing and could allow for the continued deterioration of the pavement’s base. This deterioration will significantly increase eventual resurfacing costs.

Project Impact

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

Streets, Sidewalks, Alleys - Public Works

Street Improvement Program

| | MFT | WS | IIBF |
|---------|-----------|----------|-----------|
| FY 2024 | \$350,000 | \$50,000 | \$250,000 |
| FY 2025 | \$350,000 | \$50,000 | \$250,000 |
| FY 2026 | \$350,000 | \$50,000 | \$250,000 |
| FY 2027 | \$350,000 | \$50,000 | \$250,000 |
| FY 2028 | \$350,000 | \$50,000 | \$250,000 |

Critical

Recommended

Contingent on Funding

Spending History

| Year | MFT | WS | IIBF | Total |
|---------|------------|-----------|------------|------------------------|
| FY 2023 | \$ 95,071 | \$ 44,841 | \$ 250,000 | \$ 389,912 (Projected) |
| FY 2022 | \$ 326,058 | \$ 50,000 | \$ 205,219 | \$ 581,277 |
| FY 2021 | \$ 412,000 | \$ 50,000 | \$ 275,000 | \$ 737,000 |
| FY 2020 | \$ 230,658 | \$ 50,000 | \$ 283,902 | \$ 564,561 |
| FY 2019 | \$ 150,000 | \$ 50,000 | \$ 181,689 | \$ 381,689 |

Program Description & Justification

This program aims to improve the condition of local streets. Its objective is to improve all streets with condition ratings of “Fair” or “Poor” to condition ratings of “Good” to “Excellent.” This program does not include capital improvements on state routes.

In years past, Village Staff would visually inspect all local streets and rate them according to the pavement condition. In 2018, however, Staff began utilizing a consultant to help analyze Village roadways for the sole purpose of pavement ratings. This consultant uses cell phone images of the road (taken at 10' intervals) to evaluate roadway conditions. The analysis at each point is compiled with others along the same block, and a rating is established. Streets rated “Poor” or “Fair” are prioritized for one of the construction options (rehabilitation, resurfacing, or reconstruction) depending on the condition, location, and estimated traffic volumes. The timing in improving streets is critical. Waiting too long to address street repairs will result in further deterioration, at which time a more costly repair becomes necessary.

| Streets | | |
|-------------------|-----------------|---------------------------|
| Surface Condition | Pavement Rating | Estimated Remaining Life* |
| Excellent | 0-1.5 | 15 to 20 years |
| Good | 1.6-2.5 | 10 to 15 years |
| Fair | 2.6-3.5 | 6 to 10 years |
| Poor | 3.6-4.5 | 2 to 5 years |

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

FY 2024 Recommended Projects

| <u>Street</u> | <u>Replacement Cost</u> |
|--|-------------------------|
| 1. Park Avenue (Greenfield to North) | \$96,550.00 |
| 2. Franklin Avenue (Greenfield to North) | \$96,550.00 |
| 3. Keystone Avenue (Lake to Oak) | \$118,600.00 |
| 4. Clinton Place (Oak to Chicago) | \$52,500.00 |
| 5. Clinton Place (Central to Lake) | \$35,800.00 |

The projected construction cost to resurface these streets and make other associated improvements is \$400,000. Construction engineering will be performed in-house.

While the Capital Improvement Plan proposes funding for street improvements through FY 2028, these locations have not yet been determined. Staff recommends a minimum funding level of \$400,000 each year, with specific locations selected based on annual street rating surveys.

Program Alternative

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

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

Project Impact

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

Streets, Sidewalks, Alleys - Public Works

| Street Maintenance Program | FY 2024 | \$50,000 | GF | \$50,000 | MFT |
|----------------------------|---------|----------|----|----------|-----|
| | FY 2025 | \$50,000 | GF | \$50,000 | MFT |
| | FY 2026 | \$50,000 | GF | \$50,000 | MFT |
| | FY 2027 | \$50,000 | GF | \$50,000 | MFT |
| | FY 2028 | \$50,000 | GF | \$50,000 | MFT |

Critical

Recommended

Contingent on Funding

Spending History

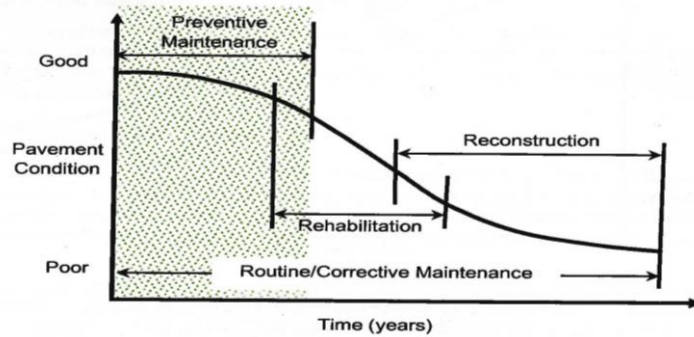
| | Crack Sealing | Preservation | Total |
|---------|---------------|--------------|-----------|
| FY 2023 | \$ 50,002 | \$ 40,613 | \$ 90,615 |
| FY 2022 | \$ 49,298 | \$ - | \$ 49,298 |
| FY 2021 | \$ 43,400 | \$ 50,000 | \$ 93,400 |
| FY 2020 | \$ 29,553 | \$ 51,905 | \$ 81,458 |
| FY 2019 | \$ 45,900 | \$ 43,722 | \$ 89,622 |

Program Description & Justification

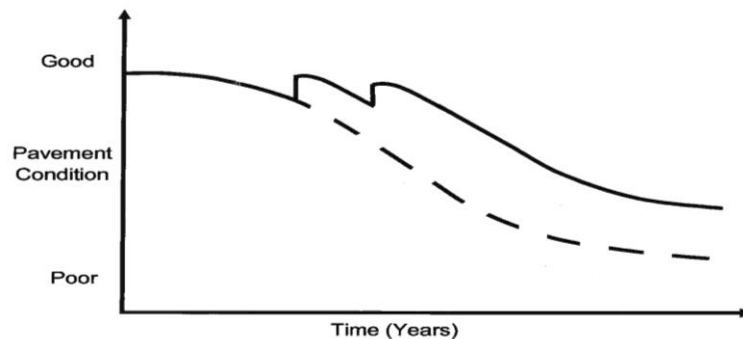
Over the past few years, the Village has utilized a High-Density Mineral Bond known as HA5 to help prolong the life of selected roadways as part of a Pavement Preservation Project. As this approach helps to extend the life of the pavement, it ultimately minimizes the overall cost of the pavement life cycle. As a result, Staff will be specifying the same product again in FY 2024.

Village Staff believes the practice of Crack Sealing to be invaluable. Ideally, this work is completed when the pavement is still in good condition with minimal cracking. This approach enables a pavement in good condition to remain as such for longer, which ultimately extends the life of the pavement and minimizes the overall cost of the pavement life cycle.

The following figure demonstrates the relationship between pavement condition and typical types of pavement preservation and /or street improvements:



The following figure demonstrates how preventative maintenance can extend pavement performance:



FY 2024 Recommended Projects

With the Village continuing to resurface a significant number of streets on an annual basis, Staff recommends maintaining a budget of \$50,000 for crack sealing and \$50,000 for pavement preservation. This budget will enable Staff to maintain these recently resurfaced pavements in good condition in hopes of preventing them from deteriorating as rapidly as they otherwise would.

Streets that are candidates for crack sealing and pavement preservation will be determined in late winter/early spring to maximize each application's efficiency.

Program Alternative

The alternative is to defer this project to minimize disruption to residents who are working from home due to the ongoing COVID-19 pandemic. Another alternative is a reactive maintenance program that will accelerate the deterioration of Village streets. These maintenance programs, along with pavement patching, will prolong the useful life of Village streets. By not pursuing these maintenance programs, the following infrastructure improvements will be necessary at more frequent intervals:

- Resurfacing: This is a more costly improvement that requires removing and replacing the existing worn pavement and minimal base improvement. This type of construction is typically completed over several weeks. On the other hand, rejuvenation can be completed in a few hours.
- Reconstruction: This is a significantly more costly improvement that is necessary when surface pavement and extensive base failure occur.

Project Impact

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

Streets, Sidewalks, Alleys - Public Works

| | | | |
|------------------------|----------------|-----------------|------------|
| Traffic Signals | FY 2024 | \$40,000 | CIF |
| | FY 2025 | \$0 | CIF |
| | FY 2026 | \$0 | CIF |
| | FY 2027 | \$0 | CIF |
| | FY 2028 | \$0 | CIF |

Critical

Recommended

Contingent on Funding

Spending History

| | |
|---------|--|
| FY 2023 | \$8,000 (Projected) |
| FY 2022 | \$0 |
| FY 2021 | \$0 |
| FY 2020 | \$169,236 (Lake and Thatcher Signal Upgrade Project) |
| FY 2019 | \$13,065.78 (Traffic Signal Engineering Design) |

Project Description & Justification

A Traffic Signal Evaluation was performed in FY 2018 to determine if the left-turn arrow indicators were needed at the traffic signals in the Village where they currently are not in place. Modifications were recommended at the intersections of Thatcher Avenue with Chicago Avenue and Lake Street. The accommodation of left-turn arrows at both intersections was outlined by the Traffic Signal Evaluation completed by Kenig, Lindgren, O'Hara, Aboona, Inc. (KLOA, Inc.) in July 2017. The traffic signal upgrade project for the Lake and Thatcher intersection was completed in April 2020 and included the addition of turn signals for vehicles turning in each direction.

Staff proposes the following project to upgrade this portion of the traffic signal system within the Village:

FY 2024 Recommended Project

Chicago Avenue at Thatcher Avenue Construction: Traffic signal modifications, add pedestrian crossings on north and west legs, add left-turn arrows for East and West. Sidewalk/ADA and pavement marking upgrades, new ramps in NW corner, revise crosswalks to high-visibility markings, traffic control & protection. This project was previously planned for FY 2022 and is now scheduled for FY 2024 with design/permitting scheduled to be completed in FY 2023.

| | |
|--------------------|-----------|
| Construction Costs | \$ 40,000 |
| Total | \$ 40,000 |

Project Alternative

The alternative to this project is not to complete the recommendation project, which may cause higher congestion levels during peak travel times. This project can be deferred if deemed too costly to be implemented in the immediate future.

Project Impact

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

Streets, Sidewalks, Alleys - Public Works

| | | | |
|------------------------------------|----------------|-----------------|------------|
| Bicycle Plan Implementation | FY 2024 | \$46,000 | CIF |
| | FY 2025 | \$0 | CIF |
| | FY 2026 | \$0 | CIF |
| | FY 2027 | \$0 | CIF |
| | FY 2028 | \$0 | CIF |

Critical
 Recommended
 Contingent on Funding

Spending History

| | |
|---------|----------------------------------|
| FY 2023 | \$0 |
| FY 2022 | \$0 |
| FY 2021 | \$131,410.74 (Bike Plan phase I) |
| FY 2020 | \$0 |
| FY 2019 | \$0 |

Project Description & Justification

This project aims to implement the proposed improvements recommended as part of the Village Bicycle Plan that was prepared in 2019. The bike plan was established to provide a safe, comfortable, and defined network of bicycle facilities that serves all ages and abilities and connects to key destinations in the Village, the adjoining communities, and the nearby Forest Preserves and regional trails. As part of this plan, many traffic control sign installations and pavement marking improvements were recommended.

FY 2024 Recommended Project

Implementing portions of the Bicycle Plan on certain IDOT routes was originally scheduled for FY 2023, including any signage and striping installations. However, the IDOT approval process has continued well beyond what was originally anticipated. Locations along Thatcher Avenue, North Avenue, and Harlem Avenue areas would not be included in this portion of the implementation due to the feasibility of sidepaths that are no longer being considered and to avoid duplicative work with the ongoing design of a potential bike trail along Thatcher Avenue adjacent to the Des Plaines River by the Intergovernmental Coalition Phase I Study Trail Advisory Group. This implementation phase includes Lake Street and the eastern portion of Madison Street.

Project Alternative

The alternative to this project is to maintain the status quo, and/or implementation could be delayed and phased in over time.

Project Impact

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

Streets, Sidewalks, Alleys - Public Works

REBUILD Illinois Project

| | | |
|----------------|------------------|------------|
| FY 2024 | \$736,279 | MFT |
| FY 2025 | \$0 | MFT |
| FY 2026 | \$0 | MFT |

Critical

Recommended

Contingent on Funding

Program Description & Justification

This project is based on newly available funding from the Illinois Department of Transportation (IDOT), known as the REBUILD Illinois capital program. These grants will be made available to the Village over three years (FY 2021-FY 2023) through a series of six disbursements. Each disbursement is in the amount of \$122,713.13.

While these grants are received and designated similar to the Village's annual Motor Fuel Tax (MFT) disbursements, they must be accounted for separately. In addition, the funds must be used for a bondable capital improvement with an average useful life of greater than or equal to 13 years. Funding must be associated with an identified project (or projects) within one year of receipt, but funding does not have to be expended until July 1, 2025.

FY 2024 Recommended Projects

This project will be expected to be in the form of a roadway resurfacing project, not unlike the Village's annual Street Improvement Project. The FY 2024 construction season will see a single resurfacing project bid and constructed utilizing these funds. MFT funds can also be used to supplement REBUILD funds for this project.

At the completion of this project, all REBUILD funds amounting to \$736,279 will have been expended.

Program Alternative

If these funds are not spent by the IDOT-designated deadline of July 1, 2025, they will be forfeited by the Village. Based on the types of construction allowed by IDOT and the type of work typically conducted in the Village, a roadway resurfacing project appears to be the most feasible project to be completed with these funds.

Project Impact

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

Streets, Sidewalks, Alleys - Public Works

| | | | |
|--------------------------------------|----------------|------------------|-----------|
| Traffic Control Installations | FY 2024 | \$300,000 | GF |
| | FY 2025 | \$0 | GF |
| | FY 2026 | \$0 | GF |
| | FY 2027 | \$0 | GF |
| | FY 2028 | \$0 | GF |

Critical
 Recommended
 Contingent on Funding

Spending History

FY 2023 \$16,615 Installation of temporary barriers

Project Description & Justification

This project aims to replace the temporary traffic control installations in the Northeast corner of the Village with permanent traffic control installations in addition to anticipated maintenance costs. Following the conclusion of the Village Wide Traffic Study, additional funds will also be needed for the installation of temporary/permanent traffic controls throughout the remainder of the Village.

FY 2024 Recommended Project

Currently, four locations in northeast River Forest need temporary installations to be replaced with permanent installations. A cul-de-sac will be installed on Bonnie Brae, at the south edge of the east/west alley near North Ave. A partial cul-de-sac will be installed on Clinton Place, at the south edge of the east/west alley, blocking southbound traffic but allowing northbound traffic to continue to North Ave. Both LeMoyné and Greenfield will be converted to a one-way (eastbound) streets between Harlem Ave and the north/south alley, with “right-out only” curb diverters to allow for southbound turns onto Harlem Ave only. These changes are consistent with the existing traffic patterns resulting from the temporary installations. The anticipated cost for this work is \$165,000. Further installations will likely be needed pending the completion of the Village-Wide Traffic Study. Though these costs are not yet known, an additional \$135,000 has been added to the budget for this item to cover initial design/implementation costs.

Project Alternative

The alternative to this project is to maintain or remove the existing temporary barriers, delay installation of permanent barriers and to not implement any new measures from the Village-Wide Traffic Study until future years.

Project Impact

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

Streets, Sidewalks, Alleys - Public Works

| | | | |
|------------------------------------|----------------|-----------------|------------|
| Bicycle Plan Implementation | FY 2024 | \$66,900 | CIF |
| | FY 2025 | \$0 | CIF |
| | FY 2026 | \$0 | CIF |
| | FY 2027 | \$0 | CIF |
| | FY 2028 | \$0 | CIF |

Critical
 Recommended
 Contingent on Funding

Project Description & Justification

This project is based on newly available funding from the Surface Transportation Program (STP). The Des Plaines River Trail is an improvement to the existing trail, in an attempt to increase usability. Currently, the trail is located at an elevation that regularly floods when the adjacent river swells. The upgraded path will be elevated, allowing its use for a greater period of time each year and will now connect each community on the trail down through River Forest and Forest Park to the Illinois Prairie Path. While northern portions of the trail have been completed, River Forest is one of the last segments that needs to be completed. In working with Christopher B. Burke Engineering (CBBEL) the project stakeholders were recently able to secure STP funding in the amount of \$156,100. With a total Phase 1 fee of \$223,000, the local match portion that River Forest would be responsible for is \$66,900. While Phase 2 design and construction costs are not yet known, it is anticipated that the project stakeholders will continue to seek grant awards to help offset direct costs to

FY 2024 Recommended Project

In order to maintain project continuity, it is recommended that the Village accept the STP funding and provide the local match so that Phase 1 work can be completed for the River Forest segment. Once completed, additional information will be known (e.g. Phase 2 and construction costs) which will be budgeted accordingly.

Project Alternative

The alternative to this project is to stop all project funding and to not complete the work necessary to complete the Des Plaines River Trail through River Forest.

Project Impact

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

WATER AND SEWER IMPROVEMENTS



Water and Sewer Improvements – Five Year Capital Improvement Program

This section of the Capital Improvement Plan identifies funding for sewer and water improvements, which are scheduled to continue through FY 2028. The Village’s sewer and water system is comprised of the following:

| Type of Sewer | Number of Miles |
|-------------------------|-----------------|
| Combined Sanitary Sewer | 33.13 |
| Storm Sewer | 3.37 |
| Water Main | 40 |

Improvements planned for FY 2024 include:

| Improvement | Cost | Funding Source | Nature of Project |
|--|----------------|----------------|-------------------|
| Sewer Lining | 140,000 | WS | Critical |
| Sewer Point Repairs | 35,000 | WS | Critical |
| Stormwater Master Plan | 250,000 | WS | Recommended |
| Water Tower Improvements | 25,000 | WS | Critical |
| Water Meter Replacement Program | 10,000 | WS | Critical |
| Water Main Replacement | 215,000 | WS | Critical |
| Hydrant Replacement | 10,000 | WS | Recommended |
| Lead Service Line Replacement Program | 50,000 | WS | Recommended |
| Basement Protection Subsidy Program | 59,000 | WS | Recommended |
| Sewer Lateral Repair Reimbursement Program | 50,000 | WS | Recommended |
| Total | 844,000 | | |

Each project in the CIP is categorized by the requesting department as follows:

Critical- The project must be completed in the year recommended due to safety or operational needs or as mandated by law.

Critical projects are highlighted in yellow.

Recommended- The project will significantly improve operations or safety. The project is strongly recommended for funding in the year recommended or the year after.

Contingent on Funding- The project would benefit the Village and improve service levels but is only recommended if funds are available.

Village of River Forest, Illinois
 Five Year Capital Improvement Program
 Water and Sewer Improvements
 Fiscal Year 2024 Budget

| This Project is: | Fiscal Year | | | | | Five Year Total | Funding Source | |
|--|-------------|----------------|------------------|------------------|------------------|------------------|------------------|----|
| | 2024 | 2025 | 2026 | 2027 | 2028 | | | |
| Sewer System | | | | | | | | |
| Sewer Lining | Critical | 140,000 | 140,000 | 140,000 | 140,000 | 140,000 | 700,000 | WS |
| Sewer Point Repairs | Critical | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 175,000 | WS |
| Stormwater Master Plan | Recommended | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 1,250,000 | WS |
| Pumping Station | | | | | | | | |
| Water Distribution Improvements | Contingent | - | - | 125,000 | - | - | 125,000 | WS |
| Water Distribution Improvements | | | | | | | | |
| Water Tower Improvements | Critical | 25,000 | - | - | - | - | 25,000 | WS |
| Water Meter Replacements | Critical | 10,000 | 16,000 | 28,000 | 38,000 | 68,000 | 160,000 | WS |
| Water Main Replacement | Critical | 215,000 | 450,000 | 400,000 | 400,000 | 400,000 | 1,865,000 | WS |
| Hydrant Replacement | Recommended | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 50,000 | WS |
| Lead Service Line Replacement Program | Recommended | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 | WS |
| Basement Protection Subsidy Program | Recommended | 59,000 | 59,000 | 59,000 | 59,000 | 59,000 | 295,000 | WS |
| Sewer Lateral Repair Reimbursement Program | Recommended | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 | WS |
| Total | | 844,000 | 1,060,000 | 1,147,000 | 1,032,000 | 1,062,000 | 5,145,000 | |

| Proposed Funding Source | Fiscal Year | | | | | Five Year Total |
|---------------------------|----------------|------------------|------------------|------------------|------------------|------------------|
| | 2024 | 2025 | 2026 | 2027 | 2028 | |
| Water and Sewer Fund (WS) | 844,000 | 1,060,000 | 1,147,000 | 1,032,000 | 1,062,000 | 5,145,000 |
| Totals | 844,000 | 1,060,000 | 1,147,000 | 1,032,000 | 1,062,000 | 5,145,000 |

Water and Sewer Improvements - Public Works

| | | | |
|-----------------------------|----------------|------------------|-----------|
| Sewer Lining Program | FY 2024 | \$140,000 | WS |
| Public Sewers | FY 2025 | \$140,000 | WS |
| | FY 2026 | \$140,000 | WS |
| | FY 2027 | \$140,000 | WS |
| | FY 2028 | \$140,000 | WS |

Critical

Recommended

Contingent on Funding

Spending History

| | | | |
|---------|----|---------|-----------------------|
| FY 2023 | \$ | 127,300 | |
| FY 2022 | \$ | 149,349 | |
| FY 2021 | \$ | 125,163 | |
| FY 2020 | \$ | 113,207 | |
| FY 2019 | \$ | 150,545 | (including MH lining) |

Program Description & Justification

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

The Water and Sewer Rate Study completed by Baxter & Woodman in FY 2017 recommends an annual funding level of \$140,000 for this program. This allows the relining of damaged sewer main and the start of a systematic approach to relining all sewers throughout the village, regardless of their condition. The Village is undergoing an update to the Water and Sewer Rate Study, and the recommended funding level may increase in the future as a result.

The sewer lining process includes inserting a sleeve made of flexible material in the existing pipe. The sleeve is then filled with steam or water heated to a high temperature for curing and hardening. This process provides the existing failing pipes with the structural support needed to continue their service and avoid a costly complete replacement. This product has a life expectancy of 50-100 years.

In addition to the typical sewer lining completed each year, Village Staff also identifies locations for manhole lining and bench repairs, if needed. As part of the lining operation, potential locations are researched throughout the winter and work is completed in the summer. This work allows the manholes to be sealed and stabilized without requiring excavation. This work intends to prevent sinkholes and other pavement failures from occurring due to the decay of the interior walls and base of existing manholes.

Since the Village's first sewer lining project, nearly 57,997 lineal feet of sewers have been lined, representing approximately 34% of the total sewer mains owned/maintained by the Village (approximately 171,000 lineal feet).

In 2011, the Public Works Department developed an in-house sewer televising program. Public Works Staff reviews the video recordings, and the sections of failing sewer mains are identified and prioritized. This in-house sewer televising program has identified sewer mains in poor condition that will be lined in the coming years. Extreme weather conditions and the ongoing root growth of trees have accelerated the rate of deterioration of the Village's combined sewers.

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

| Condition Rating | Condition Description | Recommended Action |
|-------------------------|--|----------------------------|
| A | Random cracking/Some roots | Continue monitoring |
| B | Medium cracking/Medium root problem | Line in one to three years |
| C | Heavy cracking/Heavy root problem | Line immediately |
| D | Structural damage/Fully blocked by roots | Requires replacement |

FY 2024 Recommended Project

Specific project locations will be determined during the winter months. Public Works Staff will review all sewer televising completed throughout the year by the Operations Department. Each televised sewer line will be rated with the most severely deteriorated sewers selected for lining. Other sections may also be lined based on the need for a point repair.

Program Alternative

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

Project Impact

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

Water and Sewer Improvements - Public Works

| | | | |
|----------------------------|----------------|-----------------|-----------|
| Sewer Point Repairs | FY 2024 | \$35,000 | WS |
| Public Sewers | FY 2025 | \$35,000 | WS |
| | FY 2026 | \$35,000 | WS |
| | FY 2027 | \$35,000 | WS |
| | FY 2028 | \$35,000 | WS |

Critical

Recommended

Contingent on Funding

Spending History

| | | |
|---------|----|--------|
| FY 2023 | \$ | 7,950 |
| FY 2022 | \$ | 18,000 |
| FY 2021 | \$ | 28,800 |
| FY 2020 | \$ | 29,270 |
| FY 2019 | \$ | 23,445 |

Program Description & Justification

The purpose of this program is to improve the Village’s sewer system by replacing failing (collapsed, cracked, etc.) sections of the sewer main (also referred to as point repairs). Staff’s objective is to evaluate the conditions of sewer mains (via televising), identify those in the worst condition, and perform relining of as many sections as possible. In some situations, sewer mains may have failed beyond the ability to reline, and a point repair may be necessary. Most point repairs are made on an emergency basis and can be costly. The Village regularly budgets \$35,000 for point repairs.

In 2011, Public Works began an ongoing in-house sewer televising program. Village Staff reviews the video recordings to identify sections of failing sewer mains for point repair.

Program Alternative

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

Project Impact

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

Water and Sewer Improvements - Public Works

Water Tower Improvements

Water & Sewer



| | | |
|---------|----------|----|
| FY 2024 | \$25,000 | WS |
| FY 2025 | \$0 | WS |
| FY 2026 | \$0 | WS |
| FY 2027 | \$0 | WS |
| FY 2028 | \$0 | WS |

Critical

Recommended

Contingent on Funding

Spending History

| | | |
|---------|----|---|
| FY 2023 | \$ | - |
| FY 2022 | \$ | |
| FY 2021 | \$ | |
| FY 2020 | \$ | 274,915 (Water Tower Re-Painting Project) |
| FY 2019 | \$ | - |

Project Description & Justification

Cathodic protection systems are installed in steel water tanks to protect and extend the life of the interior coatings by controlling surface corrosion. It was recommended by the painting contractor that recoated the tower in FY 2020 that the Village reinstall a cathodic protection system after the water tower was repainted.

The following critical and recommended facility improvements should be completed in FY 2024:

| Repair/Improvement | Estimated Cost | Year |
|---|----------------|---------|
| 1. Reinstall cathodic protection system | \$25,000 | FY 2024 |
| Total | \$25,000 | |

Project Alternative

There are no salient alternatives to these improvements and maintenance projects as the water tower is a critically important part of the Village's water distribution system. Deferring these projects would result in emergency repairs that could increase project costs (compared to soliciting bids/proposals).

Project Impact

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

Water and Sewer Improvements - Public Works

| | | | |
|--|----------------|-----------------|-----------|
| Water Meter Replacement Program | FY 2024 | \$10,000 | WS |
| | FY 2025 | \$16,000 | WS |
| | FY 2026 | \$28,000 | WS |
| | FY 2027 | \$38,000 | WS |
| | FY 2028 | \$68,000 | WS |

Critical

Recommended

Contingent on Funding

Spending History

| | | |
|---------|----------|--|
| FY 2023 | \$0 | |
| FY 2022 | \$0 | costs incorporated into AMI project |
| FY 2021 | \$7,500 | continuation of program to replace all meters over 20 years of age |
| FY 2020 | \$22,000 | continuation of program to replace all meters over 20 years of age |
| FY 2019 | \$16,000 | continuation of program to replace all meters over 20 years of age |

Program Description & Justification

This program aims to improve the metering accuracy of Village-owned commercial and residential water meters. Water Division employees tested meters in the 15 to 20 year age category and found some did not meet AWWA (American Water Works Association) standards for meter accuracy. Although not a standard, studies recommend replacing residential water meters every 15 to 20 years. Water meters can be damaged and deteriorate with age, thus producing inaccurate readings. Inaccurate readings will give misleading information regarding water usage, make leak detection difficult, and result in lost revenue for the system. Funds requested over the spreadsheet total below are for accessories associated with meter replacements (nuts, bolts, gaskets, seals and sealing wire, flanges, and meter couplings). In FY 2024, the Village plans to replace 22 meters/chambers from our 10 to 10.5 year old stock and it will cost \$9,574 plus nominal cost of additional equipment. Future years account for anticipated cost increases for meters/chambers and the increase in quantity needing to be replaced in those years.

| Qty. | Size | Ea. | Cost | Fiscal Year | Meter Quantity |
|------|-------|--------------------|------------|-------------|----------------|
| 0 | 0.625 | \$128.00 | \$0.00 | FY 2024 | 22 |
| 0 | 0.75 | \$145.00 | \$0.00 | FY 2025 | 47 |
| 1 | 1 | \$192.00 | \$192.00 | FY 2026 | 74 |
| 15 | 1.5 | \$395.00 | \$5,925.00 | FY 2027 | 85 |
| 5 | 2 | \$433.00 | \$2,165.00 | FY 2028 | 147 |
| 1 | 3 | \$1,292.00 | \$1,292.00 | | |
| 22 | | Meter cost | \$9,574.00 | | |
| | | Add'l Equip | Nominal | | |
| | | Total cost | \$9,574.00 | | |

Program Alternative

As the Village's water metering system is critically important as a source of revenue, it is vital to plan/budget for replacing water meters that have reached or exceeded the end of their useful service life. The primary alternative to this program is to not budget/plan for water meter replacements and respond to metering failures and inaccuracies as they occur. An alternative to the Village incurring the costs of the new meters is requiring that the building/property owners incur a portion or all of the new meter costs.

Project Impact

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

Water and Sewer Improvements - Public Works

| Water Main Replacement Program | FY 2024 | \$215,000 | WS |
|---------------------------------------|----------------|------------------|-----------|
| | FY 2025 | \$450,000 | WS |
| | FY 2026 | \$400,000 | WS |
| | FY 2027 | \$400,000 | WS |
| | FY 2028 | \$400,000 | WS |

Critical

Recommended

Contingent on Funding

Spending History

| | | | |
|---------|----|---------|--|
| FY 2023 | \$ | - | |
| FY 2022 | \$ | 146,274 | (Lead Service Line Replacement Program) |
| FY 2021 | \$ | 575,000 | (FY 2020 and FY 2021 Projects both completed in FY 2021) |
| FY 2020 | \$ | - | |
| FY 2019 | \$ | 318,712 | |

Program Description & Justification

This program aims to improve the condition of the Village’s water distribution system by replacing aging and deteriorating infrastructure or by installing new infrastructure where a need becomes apparent. This approach helps reduce costly water main breaks and the associated water loss. The Village’s water distribution system is a critically important infrastructure system.

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

Each year, Village Staff analyzes failing or problematic sections of water main to determine the need to replace specific water mains based on history and number of breaks, outdated size, or any other defective condition. This analysis is reviewed along with all identified needs for improvement based on the Water Distribution Model Report performed by Strand Associates Engineering in 2018.

FY 2024 Recommended Projects

The proposed project for FY 2024 includes the installation of an 8" water main on two (alternating) blocks of LeMoyné (from Park Avenue to Franklin Avenue and Ashland Avenue to Lathrop Avenue) as identified in the 2018 Strand Water Distribution System Modeling Report.

The cost estimate for this project is as follows:

- \$175,000 for construction
- \$40,000 for project engineering (design and construction)

Future Water Main Projects

Staff reviews the modeling report and evaluates the Village’s water distribution system and trends in water main breaks annually to identify and prioritize future projects. Staff has identified the following water system improvement project(s) for possible future fiscal years:

- FY 2025 - Install an 8" water main on two of the remaining four alternating blocks of LeMoynes (from Jackson Avenue to Monroe Avenue, from William Street to Clinton Place and from Bonnie Brae to Harlem Avenue) as identified in the 2018 Strand Water Distribution System Modeling Report.

Program Alternative

As the Village’s water distribution system is a critically important infrastructure system, it is vital to plan/budget for replacing water mains that have reached or exceeded the end of their useful service life. The primary alternative to this program is to not budget/plan for water main replacement projects and respond to water main breaks as they occur, which could lead to more significant budget impacts.

Project Impact

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

Water and Sewer Improvements - Public Works

| | | | |
|------------------------------------|----------------|-----------------|-----------|
| Hydrant Replacement Program | FY 2024 | \$10,000 | WS |
| | FY 2025 | \$10,000 | WS |
| | FY 2026 | \$10,000 | WS |
| | FY 2027 | \$10,000 | WS |
| | FY 2028 | \$10,000 | WS |

Critical

Recommended

Contingent on Funding

Spending History

| | | | |
|---------|----|--------|---|
| FY 2023 | \$ | 10,000 | (Projected) |
| FY 2022 | \$ | - | |
| FY 2021 | \$ | 6,000 | Hydrant and two valves installed by in-house staff. |
| FY 2020 | \$ | - | |
| FY 2019 | \$ | - | |

Program Description & Justification

The Village’s fire hydrant system is a critically important infrastructure system. The Village owns and operates approximately 446 fire hydrants. The purpose of this program is to maintain all of the Village’s fire hydrants in excellent operating condition. The Village’s Fire Department conducts a Village-wide hydrant flushing program each year. During the hydrant flushing events, Fire Department personnel identify hydrants in need of repair and provide a list of those hydrants to the Public Works Department to coordinate and/or make the necessary repairs. Hydrants that are not in operating condition or are identified as being too low for proper operation are prioritized for immediate repair or replacement.

FY 2024 Recommended Project

The Public Works and Fire Departments identify hydrants as operational but “too low” (less than 18 inches from the ground to port), which prevents the hydrant wrench from rotating freely around the main/steamer port and slows the time required to connect the fire hose to the hydrant. Hydrants with a low flow rate due to a small supply line are also identified. Each year Village Staff attempts to replace these hydrants to eliminate any that do not operate efficiently or provide high flow rates. Public Works staff can often "rebuild" existing hydrants instead of replacement. This process involves the replacement of the inner workings of the hydrant and is more cost-effective than a complete replacement.

Program Alternative

The Village’s fire hydrant system is critically important infrastructure. It is essential to budget for replacing hydrants that have reached or exceeded the end of their useful service lives. The primary alternative to this program is to not budget/plan for hydrant replacement and make more costly emergency repairs.

Project Impact

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

Water and Sewer Improvements - Public Works

Lead Service Line Replacement Reimbursement Program

| | | |
|----------------|-----------------|-----------|
| FY 2024 | \$50,000 | WS |
| FY 2025 | \$50,000 | WS |
| FY 2026 | \$50,000 | WS |
| FY 2027 | \$50,000 | WS |
| FY 2028 | \$50,000 | WS |

Critical

Recommended

Contingent on Funding

Spending History

| | | |
|---------|----|---------------------|
| FY 2023 | \$ | 155,000 (Projected) |
| FY 2022 | \$ | 146,274 |

Project Description & Justification

Beginning in FY 2022, the Village increased its efforts to remove lead from the water system by creating a reimbursement program for property owners who choose to electively replace lead water services. In the first year, it is projected that there will be more than 20 property owners who have completed this work as part of the reimbursement program.

A portion of the reimbursement is made at 100% for the Village-portion of the water service and 50% for the property-owner-portion of the water service. Additional costs such as permit fees, interior plumbing modifications (related to the water service replacement) are also reimbursable at 50%. The maximum reimbursement per property owner is capped at \$7,500.

Staff recommends an annual funding level of \$50,000, which will allow for the replacement of 7-8 lead water services based on average reimbursements issued so far. Additional funding sources will continue to be researched to further supplement this current effort.

Project Alternative

The alternative is to require property owners to fund lead water service replacements 100% without providing any funding assistance from the Village.

Project Impact

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

Water and Sewer Improvements - Public Works

Basement Protection Subsidy Program

| | | |
|----------------|-----------------|-----------|
| FY 2024 | \$59,000 | WS |
| FY 2025 | \$59,000 | WS |
| FY 2026 | \$59,000 | WS |
| FY 2027 | \$59,000 | WS |
| FY 2028 | \$59,000 | WS |

Critical

Recommended

Contingent on Funding

Spending History

| | | |
|---------|----|--------------------|
| FY 2023 | \$ | 53,000 (Projected) |
| FY 2022 | \$ | 100,350 |
| FY 2021 | \$ | 119,548 |
| FY 2020 | \$ | 25,710 |
| FY 2019 | \$ | 58,054 |

Project Description & Justification

In 1995, the Village initiated a subsidy program to help provide financial assistance to property owners interested in installing flood-prevention infrastructure. The intent of this program is to offset a portion of the expense that a property owner will incur when safeguarding their building from sewer back-ups. The following projects are eligible for the subsidy program: overhead sewer connection, modified overhead sewer connection, and backflow prevention valve.

Depending on the location of the property, eligible expenses are reimbursed at different rates. Three zones have been established, based on the frequency of sewer backups and other criteria, with the respective levels of funding as follows:

- 1) Standard – 50% of eligible costs are reimbursed up to \$4,000
- 2) High Risk (HR) – 80% of eligible costs are reimbursed up to \$6,000
- 3) High Risk Low Access (HRLA) - 80% of eligible costs are reimbursed up to \$7,500

Costs such as permit fees and work directly related to the excavation and installation of new infrastructure are eligible for reimbursement. The reimbursement per property owner is capped based on the zones outlined above.

Staff recommends an annual funding level of \$59,000, split based on the zone:

- 1) \$32,000 for Standard
- 2) \$12,000 for HR
- 3) \$15,000 for HRLA

This allows for approximately 12 flood prevention infrastructure installations, based on average reimbursements issued so far.

Project Alternative

The alternative is to not provide any funding assistance from the Village.

Project Impact

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

Water and Sewer Improvements - Public Works

Sewer Lateral Repair Reimbursement Program

| | | |
|----------------|-----------------|-----------|
| FY 2024 | \$50,000 | WS |
| FY 2025 | \$50,000 | WS |
| FY 2026 | \$50,000 | WS |
| FY 2027 | \$50,000 | WS |
| FY 2028 | \$50,000 | WS |

Critical

Recommended

Contingent on Funding

Spending History

| | | |
|---------|----|--------------------|
| FY 2023 | \$ | 28,000 (Projected) |
| FY 2022 | \$ | 36,650 |

Project Description & Justification

Beginning in FY 2022, the Village created a subsidy program to help with the cost of repairing structural damage to sewer lateral lines within the roadway at residential properties.

The reimbursement for structural damage repairs is a 50% match. Costs such as permit fees and work directly related to the excavation, sewer lateral replacement, and roadway restoration are eligible for reimbursement. The maximum reimbursement per property owner is capped at \$7,500.

Staff recommends an annual funding level of \$50,000, which will allow for the replacement of approximately 7 damaged sewer lateral lines.

Project Alternative

The alternative is to not provide any funding assistance from the Village.

Project Impact

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

Water and Sewer Improvements - Public Works

| | | | |
|-------------------------------|----------------|------------------|-----------|
| Stormwater Master Plan | FY 2024 | \$250,000 | WS |
| | FY 2025 | \$250,000 | WS |
| | FY 2026 | \$250,000 | WS |
| | FY 2027 | \$250,000 | WS |
| | FY 2028 | \$250,000 | WS |

Critical

Recommended

Contingent on Funding

Spending History

| | | |
|---------|----|---------------------|
| FY 2023 | \$ | 106,709 (Projected) |
| FY 2022 | \$ | 88,601 |

Project Description & Justification

Over the past few years yard and alley flooding have become more and more prevalent, along with sewer back-up. In May, 2020 the Village experienced a heavy rain which was followed by a flooding event caused by a significant increase in the water elevation of the Des Plaines River. This event caused significant sewer back-up to residences and led to standing water at various locations throughout the Village.

In an effort to combat increased severity in rain events, undersized municipal sewers and increases in impervious area associated with development, the Village Board recommended that a Stormwater Master Plan (SMP) be created. This SMP would allow the Village to conduct a comprehensive analysis of the Village and to identify areas of concern that may require attention. It would also identify and prioritize Capital Improvement Plan (CIP) Projects that may be implemented to help mitigate the impacts of stormwater on the Village.

The planning stage of the SMP will be completed in FY 2023 and preliminary, future-year expenditures have been identified based on this planning. These expenditures will vary based on more detailed design and cost estimation as well as the Village Board's desired level of protection.

Project Alternative

The alternative is to continue to address stormwater issues as they arise and are made a priority, which does not allow for a comprehensive analysis and solution on a Village-wide basis.

Project Impact

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

Budget Glossary

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

Glossary

| | |
|--|---|
| Accrual: | A basis of accounting in which revenues are recognized in the accounting period they are earned and become measurable. Expenditures are recognized in the period that they are incurred, if measurable. |
| Advanced Life Support (ALS): | A level of emergency care provided by the River Forest Fire Department. Fire fighter/paramedics are trained to use intravenous therapy, drug therapy, intubation and defibrillation. |
| Advanced Metering Infrastructure (AMI) | An integrated system of smart meters, communications networks, and data management systems that enables two-way communication between utilities and customers. |
| Appropriation: | A legislative authorization for expenditures for specific purposes within a specific time frame. |
| Assessed Value: | The value placed on real and other property as a basis for levying taxes. |
| Balanced Budget: | A balanced budget means that recurring revenues equal recurring operating expenses. One-time capital expenditures normally are funded from the Capital Equipment Replacement Fund or the General Fund Reserve and are not factored into whether or not the budget is balanced. Nor should one-time revenues, such as a TIF surplus distribution, be used to cover ongoing operating expenditures. |
| Budget: | A description of the spending and general financial plans that focus on the accomplishment of specific goals and objectives established by the Village Board over a specified time period. |
| Budget Reserve: | A portion of a fund that is restricted for a specific purpose and not available for appropriation. |
| Capital Assets: | Land, improvements to land, building, building improvements, vehicles, machinery, equipment, infrastructure and other assets that are used in operations and have initial useful lives extending beyond a single reporting period. |
| Capital Equipment Replacement Fund (CERF): | A capital projects fund where departments set aside funds each year for the eventual replacement of existing equipment, and to avoid significant fluctuations in the operating budget from one year to the next. |

Glossary

| | |
|---|---|
| Capital Improvements/ Capital Outlay: | Projects or products that are long-term assets. These expenditures generally have estimated useful lives of two years or longer and typically are in excess of \$10,000. |
| Capital Improvement Fund (CIF): | A fund used to account for infrastructure improvements including alleys, commuter parking lots and streets. |
| Capital Improvement Program (CIP): | A five-year projection of the Village's capital improvement needs. The program also includes the source of funding for each particular project. The first year of the program represents the current fiscal year capital budget. |
| Cash-basis: | A type of accounting in which revenue and expenditure transactions are recognized only when cash is increased or decreased. |
| Charges for Services: | User charges for services provided by the Village to those specifically benefiting from those services. |
| Communications Device: | The use of the budget as a means to communicate the process for preparing, reviewing, and adopting the budget for the coming fiscal year including summary information, an overview of significant budgetary issues, trends, and resource choices. |
| Computer Aided Design (CAD): | A software program that assists in the design of infrastructure improvements. |
| Congestion Mitigation And Air Quality (CMAQ): | The CMAQ program is one source of funds for Transportation Control Measures (TCM) employed for the purposes of reducing congestion and improving air quality. |
| Contractual Services: | Items of expenditure from services the Village received primarily from an outside company. Utilities, rent, travel, and advertising are examples of contractual services. |
| Debt Service: | The payment of principal and interest on borrowed funds. The Village has debt service for general obligation bonds. |
| Department: | A major administrative division of the Village with overall management responsibility for an operation or a group of related operations within a functional area. A department may have more than one program and may be accounted for in more than one fund. |

Glossary

| | |
|--|--|
| Depreciation: | The allocation of the cost of a fixed asset over the asset's useful life. Through this process the entire cost of the asset, less the salvage value, is ultimately charged off as an expense. This method of cost allocation can be used in proprietary funds. |
| Division: | A component of the budget dedicated to a particular purpose in order to identify the costs related to that purpose. |
| Encumbrances: | Commitments related to unperformed contracts for goods or services. These are not legal liabilities of the Village but represent a reservation of funds. |
| Emerald Ash Borer (EAB): | The EAB is a destructive, small, metallic-green beetle native to Asia that only attacks ash trees. |
| Enterprise Fund: | A fund used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful for sound financial administration. The Water and Sewer Fund is an example of a Village enterprise fund. |
| Environmental Protection Agency (EPA): | Federal regulatory agency that provides for the protection of the environment. |
| Enterprise Resource Planning (ERP): | Computer software that integrates internal and external management information across the entire organization, including finance/accounting, building permits, customer contacts, utility billing, etc. |
| Financial Plan: | The use of the budget as a means to summarize the Village's finances including revenues and other financing sources, and of expenditures and other financing uses for the prior year actual, the estimated current year actual, and the proposed budget year. |
| Fiscal Year (FY): | A time period for which the Village's finances are recorded and maintained. The Village's fiscal year begins May 1 and ends April 30. |
| Fund: | Fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances that are segregated for the purpose of carrying on specific activities or attaining certain objectives. |
| Fund Balance: | Difference between assets and liabilities reported in a governmental fund. |

Glossary

Generally Accepted Accounting Principles (GAAP):

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

General Fund:

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

Geographic Information System (GIS):

A software program that is a collection of people, data, procedures and systems that enable data to be stored and maintained geographically.

Government Finance Officers Associations (GFOA):

An association that aims to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices.

Governmental Accounting Standards Board (GASB):

An independent board that establishes standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities.

Governmental Funds:

Fund generally used to account for tax-supported funds.

Illinois Department of Healthcare and Family Services (IDHFS):

State regulatory agency that provides healthcare coverage for adults and children who qualify for Medicaid.

Illinois Environmental Protection Agency (IEPA):

State regulatory agency that provides for the protection of the environment.

Illinois Green Infrastructure Grant Program (IGIG):

State grant to implement green infrastructure best management practices to control stormwater runoff for water quality protection.

Glossary

| | |
|--|--|
| Illinois Municipal Retirement Fund (IMRF): | State mandated pension fund for all full-time and eligible part-time Village employees, except sworn fire and police employees. |
| Illinois Transportation Enhancement Program (ITEP): | ITEP provides funding for community based projects that expand travel choices and enhance the transportation experience. Project sponsors receive up to 80% for eligible projects, funded by the Federal Government and awarded through the State of Illinois. |
| Insurance Services Office (ISO): | A non-profit organization that assesses a Fire Department's ability to provide fire services to a community. |
| Information Technology: | A term used to broadly define computer operations and the processing of automated information in the Village organization. |
| Intergovernmental Agreement (IGA): | An agreement that involves or is made between two or more governments in cooperation to solve problems of mutual concern. |
| Intergovernmental Personnel Benefit Cooperative (IPBC): | An intergovernmental health insurance cooperative comprised of a number of local governments and agencies established to provide and administer employee health and dental insurance to eligible employees of the member agencies. |
| Intergovernmental Risk Management Agency (IRMA): | A public entity risk pool comprised of seventy-two public entities in northeastern Illinois that have joined together to manage and fund their property/casualty/workers' compensation claims through a comprehensive risk management program. |
| Joint Utility Locating Information for Excavators (JULIE): | The Village uses this service to make arrangements for the prompt locating of all Village utilities in areas scheduled for construction work. |
| Levy: | To impose taxes for the support of government activities. |
| Long-term Debt: | Financial obligation with maturity of more than one year after the date of issuance. |
| Metropolitan Water Reclamation District of Greater Chicago (MWRD): | The agency that stores and treats sanitary sewage waste for the City of Chicago and 128 suburban communities, including River Forest. |

Glossary

| | |
|---|---|
| Modified Accrual: | A basis of accounting in which revenues are recognized in the period they become available and measurable. Expenditures are recorded when the related fund liability has been incurred or the invoice is received. |
| Motor Fuel Tax (MFT): Mutual Aid Box Alarm System (MABAS): | Revenue allocated by the state to municipalities for funding street improvements. The mutual aid box alarm system (MABAS) was established to provide a swift, standardized and effective method of mutual aid assistance for extra alarm fires and mass casualty incidents. The MABAS system is divided into over 20 Divisions from the communities along I-53 and the Northwest Tollway corridor. |
| Net Position: | The difference between assets and deferred outflows and liabilities and deferred inflows as reported in the Government-wide Financial Statement of the Comprehensive Annual Financial Report. |
| Non-Home Rule: | A non-home rule unit of local government, pursuant to the Illinois State Constitution , may exercise only those powers and perform those functions as identified by the State. Non-Home Rule communities are limited in the power to regulate for the protection of the public health, safety, morals and welfare; to license; to tax and to incur debt. |
| National Pollutant Discharge Elimination System (NPDES): | Permit program that controls water pollution by regulating point sources that discharge pollutants into waters of the United States. |
| Northern Illinois Police Alarm System (NIPAS): | A cooperative agreement among over 100 area law enforcement agencies to address emergency law enforcement needs which exceed the capabilities of any single member agency. |
| Operations Guide: | The use of the budget as a means to describe the operations, activities, services and functions carried out by the Village's organizational units. |
| Operating Expenditures: | Expenditures that generally recur annually and are expected to continue in the future unless service levels are impacted. |
| Operating Revenues: | Revenues that recur annually with reasonable stability. By Village policy, operating revenues should exceed operating expenditures on an annual basis. |

Glossary

| | |
|---|---|
| Policy Document: | The use of the budget as a means to translate policy into specific programs and activities. The budget reflects the Village's commitment to certain entity-wide non-financial goals, even though the ultimate achievement of those goals may be beyond the period covered by the budget. |
| Proprietary Fund: | Funds that focus on the determination of operating income, changes in net assets, financial position and cash flows. There are two different types of proprietary funds: enterprise and internal service activities. |
| Self-Contained Breathing Apparatus (SCBA): | Personal protective equipment worn to protect individuals from exposure to environments hazardous to the respiratory system. |
| Special Revenue Fund: | A fund used to account for revenues legally earmarked for a particular purpose. |
| Standard & Poor's Rating Service: | An independent agency that analyzes the financial credit ratings of organizations. The ratings are based on debt issuance that carry a three letter coding. The Village possesses an AAA rating. |
| Strategic Planning: | The process of determining the Village's goals and then identifying the best approach for achieving those goals. |
| Street Improvement Program (SIP): | A program for the general maintenance of streets in the Village. |
| Supervisory Control And Data Acquisition (SCADA): | Computer system that assists in the operation of the water purification and distribution process. |
| Tax Extension: | The total amount of taxes applied to properties within a taxing district as a result of a tax levy. Extensions in Illinois are increased by a loss factor to ensure that each taxing body receives the full amount of its levy after recognition that a small amount of taxes will not be paid. |
| Tax Increment Financing (TIF) District: | A legal entity created by local resolution to promote improvements, jobs, etc. The taxes generated from the assessed value "increment" above the base year are used to finance the costs of the improvements which generate the increased assessed valuation. |
| Tax Levy: | An ordinance that directs the County Clerk to assess a tax proportionally against all properties located within a taxing district for the purpose of raising a specific amount of tax for taxing district. |
| Telecommunications | |

Glossary

| | |
|---|---|
| Tax: | A tax on the gross sale of telecommunications services by telecommunications providers. |
| Transfers: | Movements of resources between two Funds. For River Forest, transfers regularly occur from the General Fund and Water and Sewer Fund into the Capital Equipment Replacement Fund. |
| Unrestricted Net Assets: | Net assets not invested in capital assets, net of related debt, that are accessible for the general use of the fund. |
| West Central Municipal Conference (WCMC): | A council of government comprised of municipalities and townships in the northwest suburbs. The WCMC provides legislative lobbying and information services, joint purchasing programs and other programs of joint interest to its members. |