



VILLAGE OF RIVER FOREST, ILLINOIS



Annual Budget Fiscal Year 2025

400 Park Avenue, River Forest, Illinois 60305

www.vrf.us

**VILLAGE OF RIVER FOREST, ILLINOIS
ANNUAL OPERATING BUDGET
FISCAL YEAR 2025**

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VILLAGE CLERK
Jonathan Keller

VILLAGE TRUSTEES



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Kathleen Brennan



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For the Fiscal Year Beginning

May 01, 2023

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 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 2025 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 2025 objectives tied to the Village Board goals, FY 2024 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 2025 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.

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RIVER FOREST

Proud Heritage • Bright Future

March 28, 2024

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 2025 Annual Budget and Capital Improvement Program for 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 2024, the Village continued to provide excellent customer service and make investments to improve the quality of life for residents. Diligence and focus on persistent issues such as inflation, a difficult labor market and price increases for equipment and raw materials will remain a challenge into the new year. Despite these lingering issues, the steady and visionary leadership of the Village Board and our professional staff ensured River Forest's long-established commitment to exceptional service delivery, fiscal prudence and consideration of the importance of the decisions made today to improve the River Forest of tomorrow.

Under the leadership of the Village President, Board of Trustees, Village Clerk and the management team, the Village has worked diligently to present a proposed annual budget that continues the Village's commitment to making safety a top priority, continuing to strengthen property values through quality of life initiatives and doing everything to stabilize property taxes. The initiatives listed in this budget will help establish a solid foundation for the community in the years to come all while facing economic challenges.



The Village's goals and strategic plans are always at the forefront. 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 village-owned properties along the Madison Street corridor was completed in FY 2024. The Economic Development Commission and Zoning Board of Appeals are currently reviewing potential code updates to make the corridor more attractive for appropriate 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. The Village continues to monitor the foreclosure litigation regarding Lake & Lathrop and stands ready to review future development plans for the site. The Village continues to look at efforts at Lake and Park for infill development to complement the Lake Street corridor. These efforts to expand the tax base will have positive effects on the Village's ability to stabilize property taxes.

One of the most important things the Village does each year is adopt a budget. Besides providing for 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 upon which everything we do is built. The budget serves as an excellent source of transparency for 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. In FY 2024, the Police Department implemented new training programs mandated from this legislation and have also purchased the officer-worn body cameras. The Lead Service Line Replacement and Notification Act (LSLRNA) mandates that municipalities across the state actively inventory and replace lead water service lines. This will require significant investment and planning over the next two decades.

As in previous years, staff has found 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 2025 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 state and federal grants for critical village services and programs;
- Continuing to use revenues from the cannabis tax for crime prevention programs;
- Utilizing additional revenues received as part of the Ground Emergency Medical Transportation (GEMT) program.
- Continuing to use motor fuel tax revenues to pay for a portion of street maintenance projects;

While these strategies will balance the budget for the upcoming fiscal year, the Village will need to consider additional cost-saving measures and revenue enhancements in subsequent years to address anticipated future deficits and maintain the current level of service.

- Review of ordinance violations fees and fines, as appropriate;
- Attract economic development and business activity to commercial corridors;
- Consider other enhancements to existing revenues, including permit and license fees;
- Actively pursue the federal, state or other funding sources that our Legislators have advocated for and made available to municipalities.



Overall, the Village's General Fund remains stable and estimated projections in some major revenues in FY 2024 are projecting another surplus at the end of FY 2024. Property tax revenues are expected to increase over the budgeted FY 2024 revenues. The FY 2025 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 2021 to December 2022 the CPI increase was 6.5%. The Village Board voted to increase the levy by 4% to ease the burden on taxpayers. Projected collections for FY 2024 are greater 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. The Village anticipates 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.

The Village Board has established 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. 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 2025.

Process for Development of the FY 2025 Budget

The FY 2025 Budget was developed by the Village's Management Team consisting of the Village's department heads, the Assistant Finance Director, the Assistant Village Administrator, Management Analyst and Human Resources Manager. The Finance Director and the Village Administrator lead this process. The budgetary 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 seeks to achieve in FY 2025 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 2025 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 2025 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 challenges.

- FY 2025 Sales tax revenue is slightly below the FY 2024 budget and projections. This revenue has seen increases over the past few years 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 increases. The FY 2025 Budget anticipates a slight decrease over FY 2024 projections based on the Consumer Price Index (CPI). This year it rose 3.4% for the twelve months ending December, after seeing a 6.5% increase last year. The State's FY 2025 budget is calling for the elimination of the local 1% grocery tax. This would have a significant impact on sales tax revenues. Non-home rule sales tax revenues also show a slight decrease in FY 2025.
- Income tax revenue projections are expected to be above expectations for FY 2024. The amount budgeted in FY 2025 continues to project increases over FY 2024 projected amounts based on the Illinois Municipal League (IML) estimate. It is uncertain if these projections will change based

on the economy and the possibility of a recession. Based on IML estimates, use tax increases slightly over FY 2024 projections.

- Overall utility tax revenues are slightly less than FY 2024. This revenue source is weather dependent. This fluctuates based on the weather and gas prices; electric revenues are also slightly below projected FY 2024 amounts. FY 2025 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 a decrease in PPO of 1.0% and increases in HMO of 4.5% and 5.6% 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 deficit being shown for FY 2025. 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 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
Revenues	\$ 34,923,422	\$ 37,646,715	\$ 39,689,022	\$ 40,098,564
Expenditures	\$ 32,585,301	\$ 38,310,578	\$ 35,404,703	\$ 40,860,278
Excess (Deficiency) of Revenues over (under) Expenditures	\$ 2,338,121	\$ (663,863)	\$ 4,284,319	\$ (761,714)

General Fund

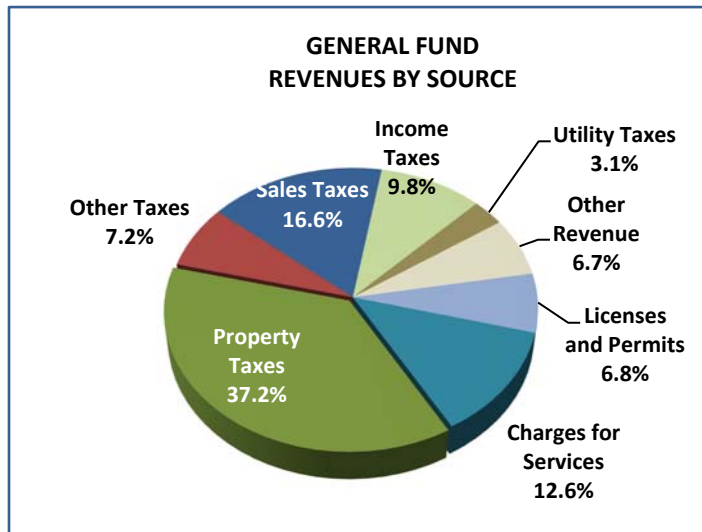
The Village’s General Fund is the primary operating fund for the Village and includes Administration, Building, Police, Fire, and Public Works. The Boards and Commissions, E911, and Legal costs are also paid from the General Fund. The Village’s General Fund operating budget, as presented, is balanced for FY 2025. Non-recurring expenditures are to be funded with reserves.

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

	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
Operating Revenues				
Property Taxes	\$ 7,093,471	\$ 7,007,350	\$ 7,626,299	\$ 7,627,767
State Sales Tax	2,340,627	2,376,327	2,421,405	2,348,762
Non-Home Rule Sales Tax	1,062,278	1,059,449	1,085,028	1,052,477
Income Tax (LGDF)	1,893,214	1,820,822	1,935,180	2,003,607
Other Revenues	8,782,648	7,035,707	7,418,511	7,473,171
Total Revenues	21,172,238	19,299,655	20,486,423	20,505,784
Expenditures				
Salaries and Benefits	13,002,312	14,005,525	13,530,638	14,336,604
Contractual Services	4,573,702	4,316,903	4,654,206	5,184,998
Commodities	428,947	710,912	754,194	545,898
Capital Outlay	-	300,000	2,000	60,000
Transfers	1,116,210	783,438	1,053,438	795,408
Total Expenditures	19,121,171	20,116,778	19,994,476	20,922,908
Total Revenues over Expenditures	\$ 2,051,067	\$ (817,123)	\$ 491,947	\$ (417,124)
Nonrecurring Expenditures and Transfers	507,908	731,361	461,361	450,641
Total Operating Revenues over Recurring Expenditures	\$ 2,558,975	\$ (85,762)	\$ 953,308	\$ 33,517

General Fund Revenues

From the previous year's budget, General Fund revenues are up \$1,206,129 or 6.25%. The primary General Fund revenue sources are property, sales, and income taxes. These revenues make up approximately 63.56% of the overall revenue in the General Fund.



Property tax revenues are projected to be slightly above the projected FY 2024 collections due to the timing of tax receipts. The FY 2025 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 2021 to December 2022 the CPI increase was 6.5%. The Village Board voted to increase the levy by 4% to ease the burden on taxpayers.

Sales tax and non-home rules sales are slightly lower and income tax is higher is for FY 2025. FY 2024 projected income tax revenues are again higher than what was expected. This has been fueled by the rebounding labor market and extraordinary corporate income tax collections. The FY 2025 budgeted amount assumes increases based on IML forecasts.

Refuse revenues will increase 3% on the projected FY 2024 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 2024 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 2025 total property tax revenues of \$7,627,767 are \$620,417 or 8.85% higher than the prior year's budget. This is primarily because of the 4.0% increase in the 2023 tax levy estimates and because projected FY 2024 revenues, based on the 2022 Property Tax Levy, were more than what was budgeted last fiscal year.

Sales Taxes

State sales tax revenues are expected to decrease slightly from the FY 2024 budgeted amount. Despite two retail vacancies in the Town Center, sales tax revenues continue to remain strong. This is 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. The most recent CPI of 3.4%, even though lower than the past two years, suggest sales tax revenues will continue to remain strong.



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 remain steady based on the same trends seen in sales tax. This 1% Non-Home Rule Tax does not apply to food and drug purchases. The FY 2025 budget does not consider the proposed state legislation to eliminate the local share of grocery tax, however staff is tracking its progress. The loss of this revenue would significantly impact the budget.

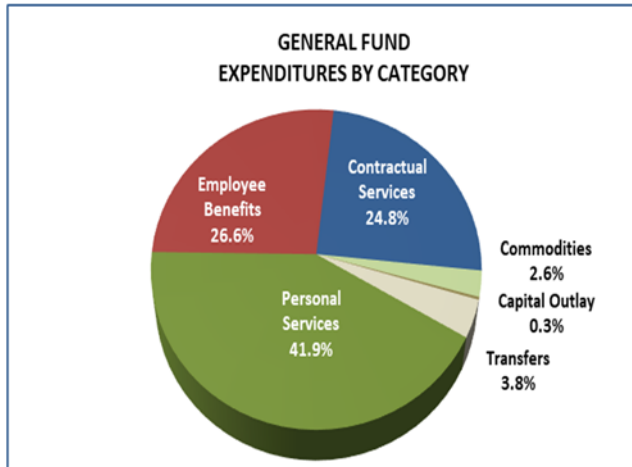
Income Tax

Income tax revenue from the Local Government Distributive Fund (LGDF) is distributed based on population. FY 2024 income tax receipts are higher than expected based on the rebounding labor market and extraordinary corporate income tax collections. The FY 2025 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. 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 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 Village will consider revisions to parking and ordinance fines in FY 2025.



General Fund Expenditures

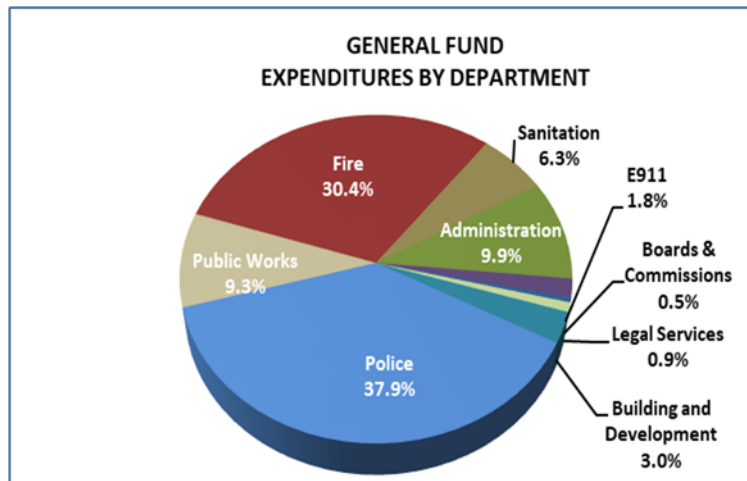
Excluding one-time expenditures, General Fund expenditures have increased approximately \$1,086,850 from last year’s budget. As the table illustrates, 68.5% of the General Fund budget is attributed to Salaries and Benefits. Employee salary and benefit costs are slightly higher overall by 2.4%, mainly 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.

The police department budget is higher due to the inclusion of two pre-hires. Funds continue to be budgeted for various projects and initiatives, such as the purchase of three electric bicycles for the police department and implementing traffic control measures stemming from the Village Wide Traffic Study. 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 77.6% 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, including communications, land use planning and benefit administration.

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 \$477,828. The Village is a member of the Intergovernmental Risk Management Agency (IRMA) to manage

this expenditure. Despite the sound fiscal management at IRMA, and a safety-focused culture among Village Departments, the Village’s annual premium has seen an increase. The Village has accumulated a surplus reserve balance with IRMA, and the Village will draw upon this reserve in FY 2025 to assist with the costs of the annual contribution.

Police and Fire

Both the Police and Fire Department's budgets have increased in FY 2025. This is due to the purchase of new equipment not included in the Capital Equipment Replacement plan, 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 2024, pension contribution projections are slightly below what was budgeted based on the timing of tax collections. In FY 2025, the police pension contribution will increase 1.29 %, or \$25,078 while the fire pension contribution will increase 1.10%, or \$19,437. These contributions are recommended based on the Village's actuarial reports.

Public Works

The Public Works budget will decrease in FY 2025 by 2.25%, primarily due to the reduction in capital outlay budgeted to implement the recommendations from the village wide traffic study. Salaries and Benefits have seen increases due to contractual salary increases.

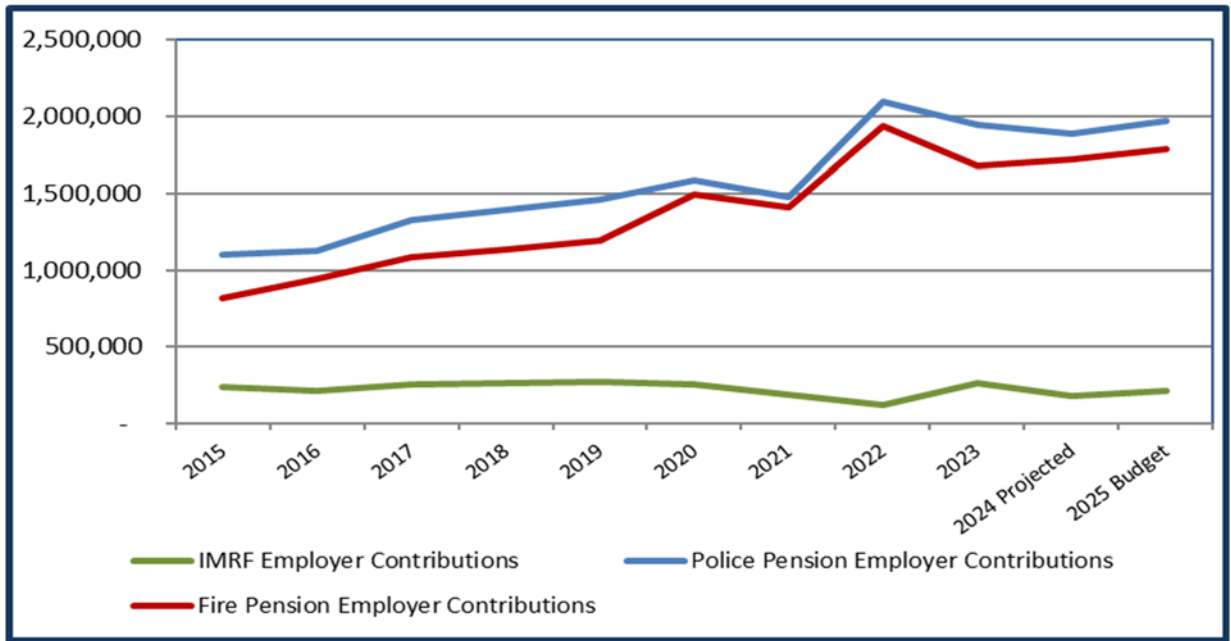
Boards & Commission Budget

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 2025 budget includes expenditures for the Board of Fire and Police Commissioners and consulting fees for other advisory groups.

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 2015. 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 2024	Estimated FY 2025	Estimated FY 2026	Estimated FY 2027	Estimated FY 2028
Levy Year	2023	2024	2025	2026	2027
Police Pension Fund	\$1,944,053	\$1,969,131	1,994,533	\$2,020,263	\$2,046,324
Fire Pension Fund	\$1,767,039	\$1,786,476	\$1,806,128	\$1,825,995	\$1,846,081

The combined increase in employer contributions is 1.20% in the FY 2025 budget from the FY 2024 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 2025, funds are appropriated for one vehicle for the Police Department, an Ambulance for the Fire Department and three dump trucks, two pick-up trucks and a street sweeper for the Public Works Department. Several of these items are deferred purchases from prior years. The emergency generator at Village Hall, a pole mounted radar, radios, speed monitor trailer, taser, SCBA air compressor and salt brine equipment are also budgeted. Details on each piece of equipment to be replaced in FY 2025 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 2025 Budget includes monies for Village Hall, Fire Station and the public works garage improvements, an electric vehicle charging station, street camera optimization, an automatic license plate reader, the Harlem Avenue bridge project and information technology upgrades.

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 2024 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, 2023, and has announced another increase of 3.37% effective June 1, 2024. As part of an overall strategy to help residents with increasing rates, for several years the Village used reserves to offset rate increases from the City of Chicago.



Baxter & Woodman completed a review of the Village's water and sewer rates in 2022. When determining 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 reimbursement program, sewer lateral program,

and storm water master plan. The study accounted for 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 2024 compared to actuals in FY 2023. 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 2025 budget anticipates average weather conditions and consumption. A .81% increase in the combined water and sewer rate is included. The increase is to account for the June 1, 2024 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. In FY 2024, staff began working on developing a plan to replace all lead service lines. New mandates have been issued from the IEPA requiring that all lead services must be replaced by the year 2042. This will impact the Water and Sewer Fund dramatically. The costs associated with this project are approximately \$2 million per year over a twenty-year plan. The FY 2025 budget does include this \$2,000,000. Staff is looking at every avenue to secure funding through grants or low interest loans to fund this project. Sound decisions and careful planning have again allowed the Village to draw on reserves and not increase rates to cover costs associated with operating and capital expenditures. The Water Fund continues to maintain a healthy reserve balance in FY 2025, as seen in the following chart:

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

	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
Operating Revenues				
Water Sales	\$ 3,288,591	\$ 3,506,028	\$ 3,433,328	\$ 3,465,601
Sewer Sales	2,123,345	2,128,622	2,181,984	2,181,390
Other Revenue	152,490	91,465	199,278	936,389
Total Revenues	5,564,426	5,726,115	5,814,590	6,583,380
Expenses				
Operating Expenses	3,534,014	4,957,889	4,689,136	4,955,691
Depreciation	395,033	390,760	390,760	390,760
Total Operating Expenses	3,929,047	5,348,649	5,079,896	5,346,451
Operating Revenues over Operating Expenditures including Depreciation	1,635,379	377,466	734,694	1,236,929
Capital Expenses	(443,894)	(904,000)	(601,082)	(3,087,000)
Total Revenues over Total Expenditures excluding Depreciation	\$ 1,586,518	\$ (135,774)	\$ 524,372	\$ (1,459,311)

In FY 2022, 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 2025 Budget also includes \$50,000 as a place holder for any initiatives from the stormwater master plan. Additional expense highlights include:



- \$150,000 for lead water service line replacement reimbursement program;
- \$25,000 for the blast cleaning and re-painting of interior of underground reservoirs;
- \$50,000 for the lateral sewer program;
- \$450,000 for the water main replacements.

Police and Firefighter's Pension Funds

FY 2025 employer contributions to the pension funds are based on what is expected to be levied with the Village's 2024 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 2025 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

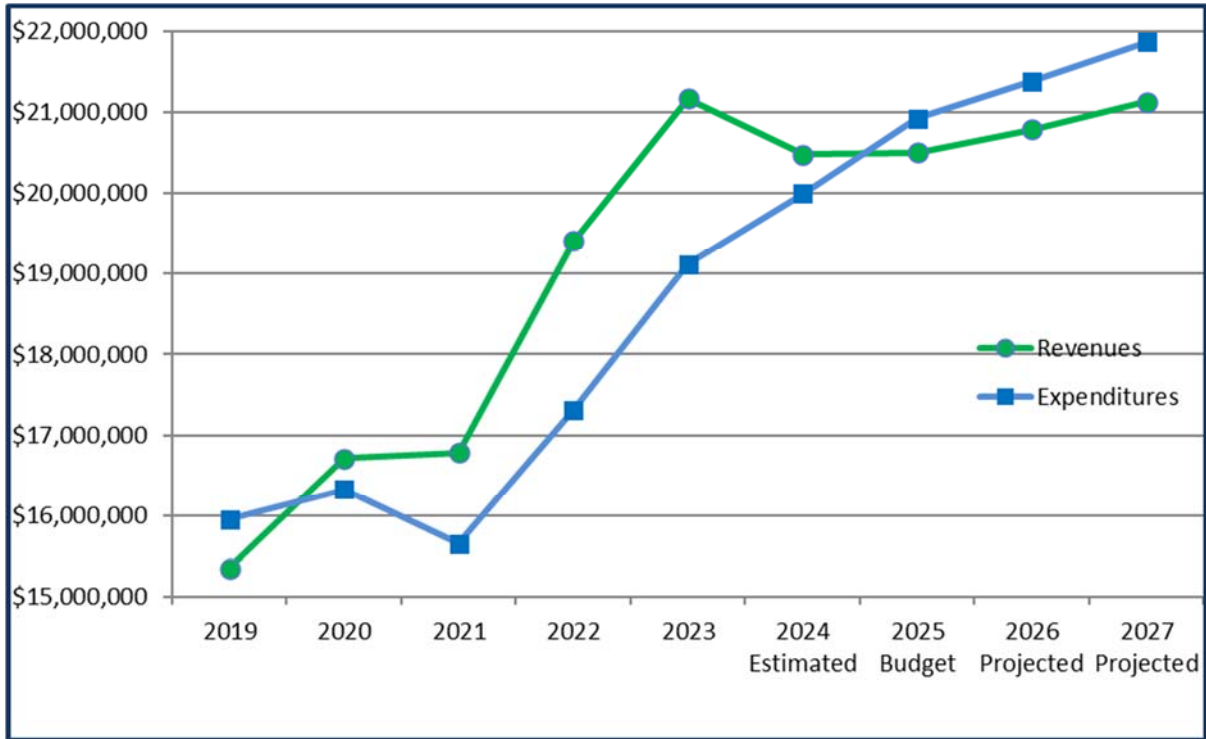
The CIP was previously reviewed by the Village Board in February 2024. The CIP includes several yearly routine items such as police, fire and public works vehicles and equipment, sewer improvements, and street maintenance. The FY 2025 budget also includes the following major capital items:

- ✓ Replacement of rooftop RTU - \$100,000
- ✓ Replacement of emergency generator - \$317,000
- ✓ Village Hall HVAC evaluations- \$20,000
- ✓ Public Works Garage interior renovations - \$100,000
- ✓ Fire interior office improvements - \$45,000
- ✓ Renovations for roll call and garage in Police Department- \$65,950
- ✓ Solar installation at Pump Station - \$35,000
- ✓ Replacement of vehicles including:
 - One Police squad car - \$65,407
 - Fire ambulance - \$235,417
 - Six Public Works vehicles - \$1,000,000
- ✓ Police radios - \$45,518
- ✓ Automatic license plate reader - \$50,800
- ✓ Other Police equipment - \$142,418
- ✓ Fire Department equipment - \$17,898
- ✓ Public Works equipment - \$26,000
- ✓ SCBA - \$26,000
- ✓ EV station planning - \$50,000
- ✓ Harlem Avenue bridge viaduct - \$187,500
- ✓ Street camera implementation - \$67,871
- ✓ Information Technology - \$241,900
- ✓ Street Improvement Program -\$675,000
- ✓ Street resurfacing on Gale from Washington to Madison, Park from Hawthorne to Washington and from Augusta to Chicago, Iowa from Thatcher to Keystone, Franklin from Augusta to Chicago, Ashland from Division to Augusta and Clinton Place from Augusta to Chicago
- ✓ REBUILD Illinois Capital Program - \$686,279

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 \$600,015 in FY 2026 and FY 2026 projects a deficit of \$737,051. 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 2019-2023 Actual**



Fiscal Year 2024 estimated expenditures include \$461,361 of one-time expenses, including \$160,000 for the Police worn body cameras and software upgrades. This was funded by reserves. In Fiscal Year 2025, \$450,641 in nonrecurring expenditures are included that are intended to be funded with General Fund reserves or other reserves. This amount includes \$200,000 for the annual contribution to IRMA for liability insurance, \$60,000 for initiatives put into place from the Village wide traffic study, \$70,170 for Police and Fire equipment 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 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 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
Village Administrator

Introduction

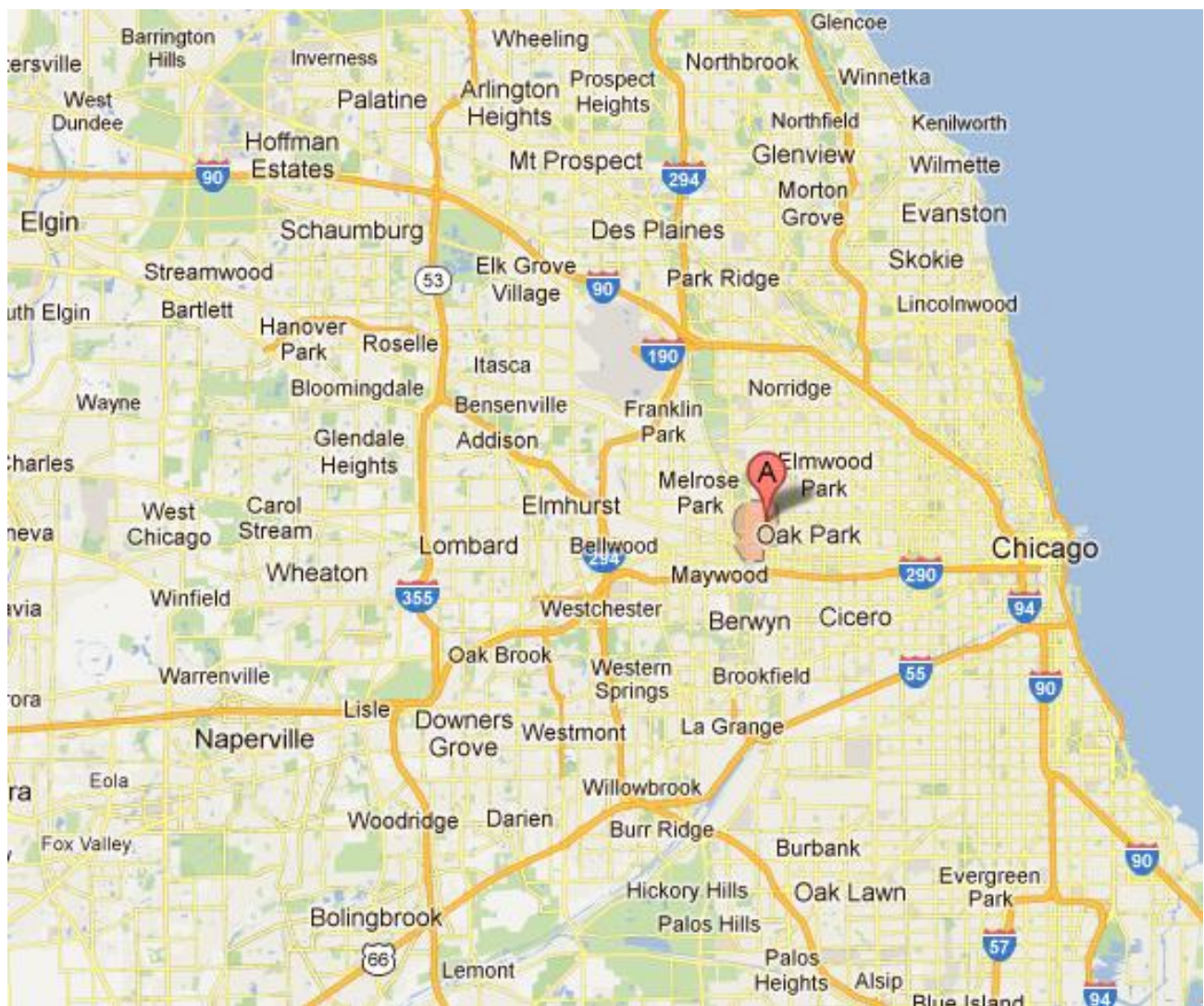
This section contains the Village Board's strategic goals which set the vision for the Budget document as well as a description of the Village, the budget process, fund structure, and detailed financial policies.

Location of River Forest

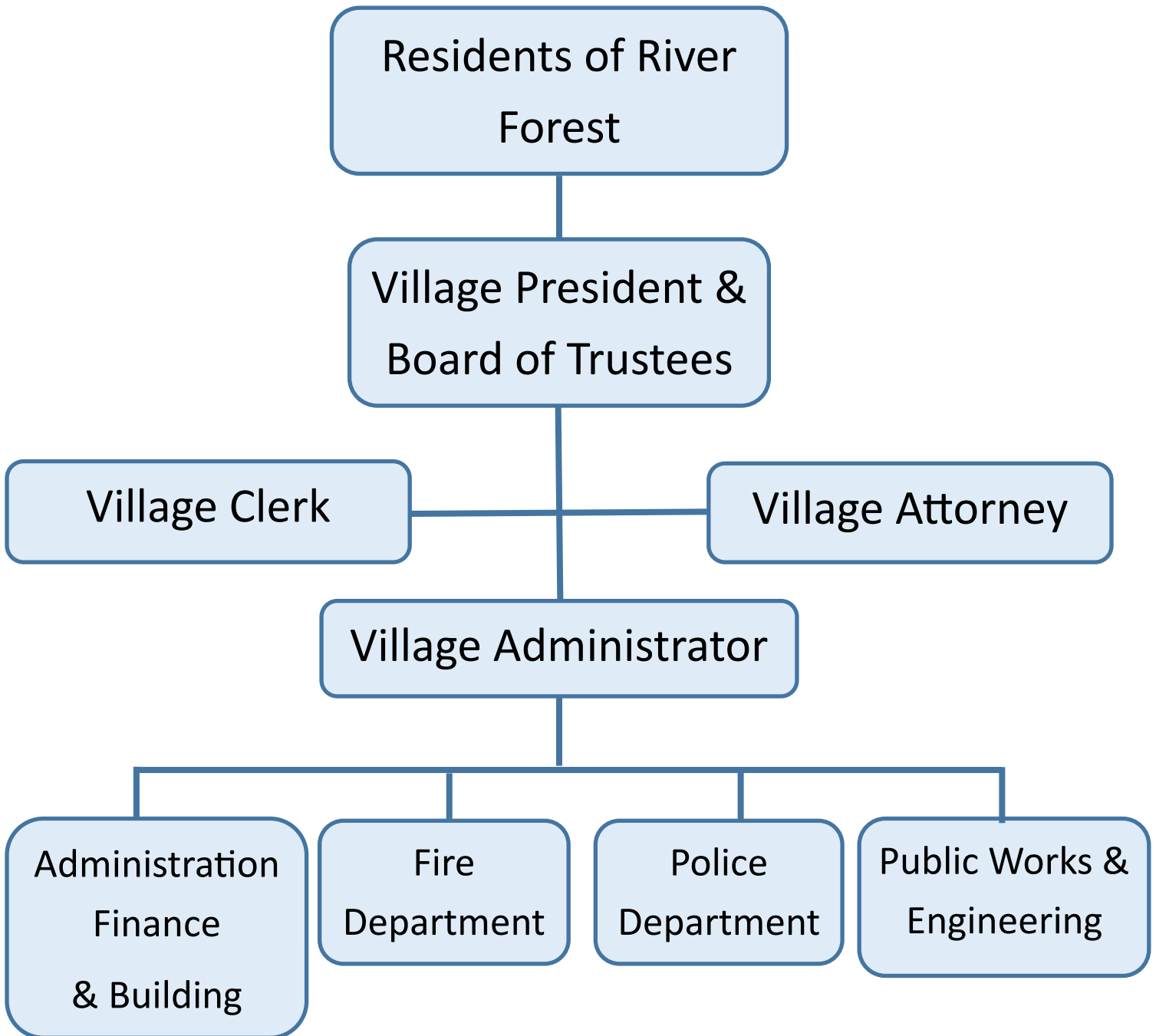
River Forest is located in Cook County, Illinois, approximately 10 miles west of downtown Chicago.

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

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



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 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, 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

- Initiate the state-mandated Lead Service Line Replacement program and pursue different funding sources to support the program.
- Support the mission and goals of the Diversity, Equity and Inclusion Advisory Group, the Village's partnership with Dominican University, and the Twin Village Covenant with Maywood;
- Implement the recommendations of the Age Friendly Committee's report and continue with 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;
- Support the Sustainability Commission's completion and implementation of the River Forest Climate Action Plan and efforts toward Electric Vehicle readiness, pollution reduction and waste reduction.
- 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.
- 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

The Village of River Forest Public Works Department is comprised of the following divisions including: Administration, Buildings & Grounds, Engineering, Geographic Information Systems, and Operations (water, sewer, streets, and forestry). 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 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	767
Persons 5 to 19	2,846
Persons 19 to 65	6,048
Persons over 65	2,056

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	40.6
Per Capita Income	\$89,337
Median Home Value	\$668,900
Median Family Income	\$144,784
Unemployment Rate (IDES January 2024)	3.9%

Building Permits

<u>Fiscal Year</u>	<u>Number Issued</u>	<u>Value of Permits</u>
2014	158	13,607,856
2015	219	14,634,612
2016	203	15,792,768
2017	210	29,807,464
2018	171	19,996,973
2019	175	13,297,123
2020	178	45,590,244
2021	217	22,432,805
2022	402	34,775,431
2023	385	14,659,962

Water and Sewer

Population Served	11,717
100 Cubic Feet of Water Pumped FY 2023	559,177
100 Cubic Feet of Water Billed FY 2023	448,553
Average Daily Pumpage (mgd)	1.14
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	\$ 7.61	Per 100 cubic feet
Sewer	\$ 4.69	Per 100 cubic feet of water used
Refuse- Base Service	\$62.40	Bi-Monthly
Refuse- Special Service	\$92.54	Bi-Monthly

*The minimum bi-monthly water and sewer bill is \$43.05 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	3,059
2 Units	119
3 or 4 units	69
5 or more units	1,452

Land Use Percentages (CMAP)

Single-Family Residential	42.5
Multi-Family Residential	2.6
Commercial	2.7
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 179-182 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, 2023: 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 12, 2024.

Budget Kickoff

January 2, 2024: Village Staff responsible for budget preparation discuss the development of the budget for the fiscal year with the Village Administrator. Village Board goals and priorities and anticipated budget constraints are relayed and the budget schedule is distributed.

Budget
Requests Due

January 26, 2024: The departments’ Budget Request packets are submitted to the budget team (Village Administrator, Assistant 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 20 - 26, 2024: 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 8, 2024: 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 29, 2024: 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

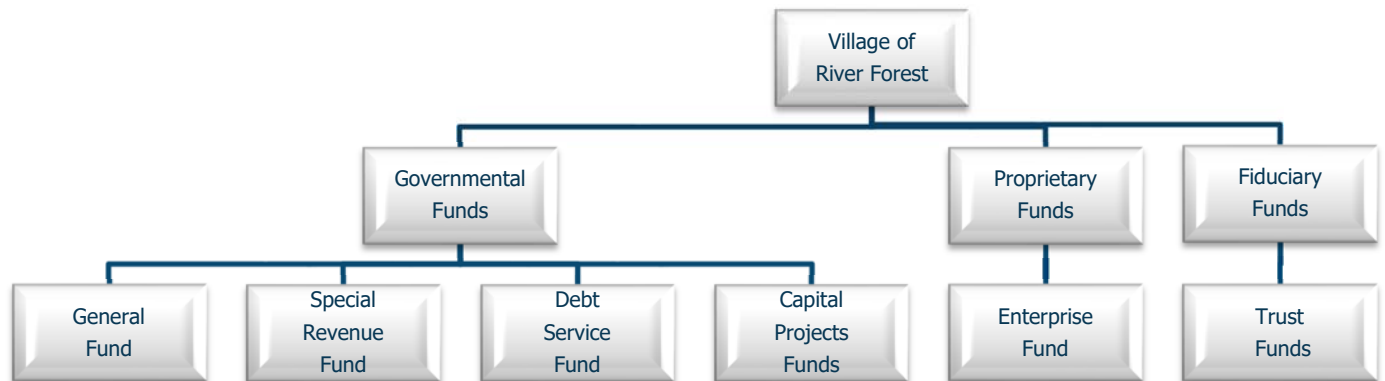
Proprietary Fund

- 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
 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 2024. 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 2024.

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 2024. 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

	2024 Budget	2025 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
Active Duty Military or Veteran Designation	N/A	\$25	New
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	\$45	+\$15
Overweight Vehicles	\$75 - \$750	\$75 - \$750	No Change
Local Ordinance Violations	Up to \$750	Up to \$750	No Change
Electric Vehicle Charging Station Overstay Fee	N/A	After 2 hours \$10 per hour, max \$30	New

Fee Schedule

	2024 Budget	2025 Budget	Change
Service Charges:			
Solid Waste Bi-Monthly Collection-Base Service	\$62.40	\$64.26	+\$1.86
Solid Waste Bi-Monthly Collection- Unlimited	\$92.54	\$95.32	+\$2.78
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	\$3.30	\$3.39	+\$0.09
Ambulance Transport Fee- Resident	Fee in accordance with IGA with IDHFS + \$25/mile	Fee in accordance with IGA with IDHFS + \$25/mile	No Change
Ambulance Transport Fee- Non-Resident	Fee in accordance with IGA with IDHFS +\$25/mile	Fee in accordance with IGA with IDHFS +\$25/mile	No Change
EMS Response- Additional manpower	\$100	\$100	No Change
ALS Refusal (when 1 ALS procedure performed)	\$300	\$300	No Change
EMS Citizens Assist (more than 3 in 3 months)	\$300	\$300	No Change
Extrication	\$500	\$500	No Change
CPR Class fee	\$40	\$60	+\$20
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

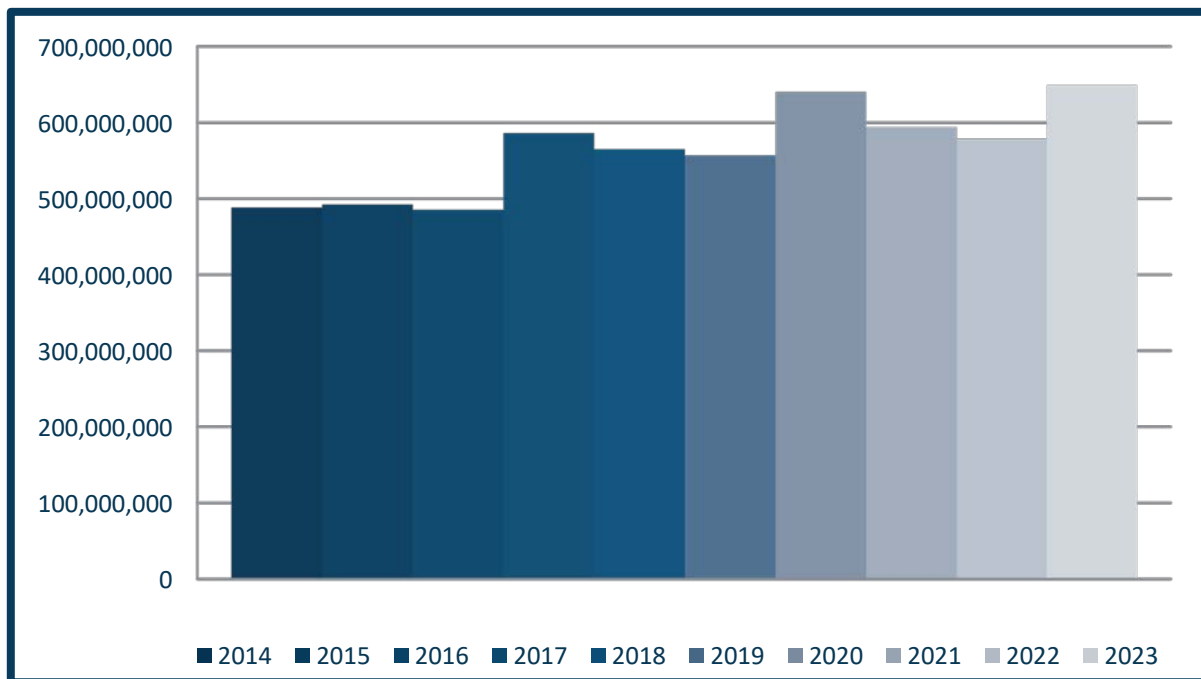
Fee Schedule

	2024 Budget	2025 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	\$7.61/100 cubic feet	\$7.71/100 cubic feet	+\$0.10
Sewer Rate	\$4.69/100 cubic feet	\$4.69/100 cubic feet	No Change
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	2020 Extended	2021 Extended	2022 Extended	2023 Estimated
General Fund	\$ 3,321,516	\$ 3,461,810	\$ 3,900,036	\$ 4,048,024
Police Pension	1,869,616	1,946,715	1,917,728	1,944,053
Fire Pension	1,727,283	1,724,764	1,726,796	1,767,039
Total Corporate Levy	6,918,415	7,133,289	7,544,560	7,759,116
Bond and Interest Levy	277,772	288,139	288,139	274,418
River Forest Library Levy	1,389,633	1,429,581	1,534,121	1,595,644
Total Levy	\$ 8,585,820	\$ 8,851,009	\$ 9,366,820	\$ 9,629,178

Equalized Assessed Valuations

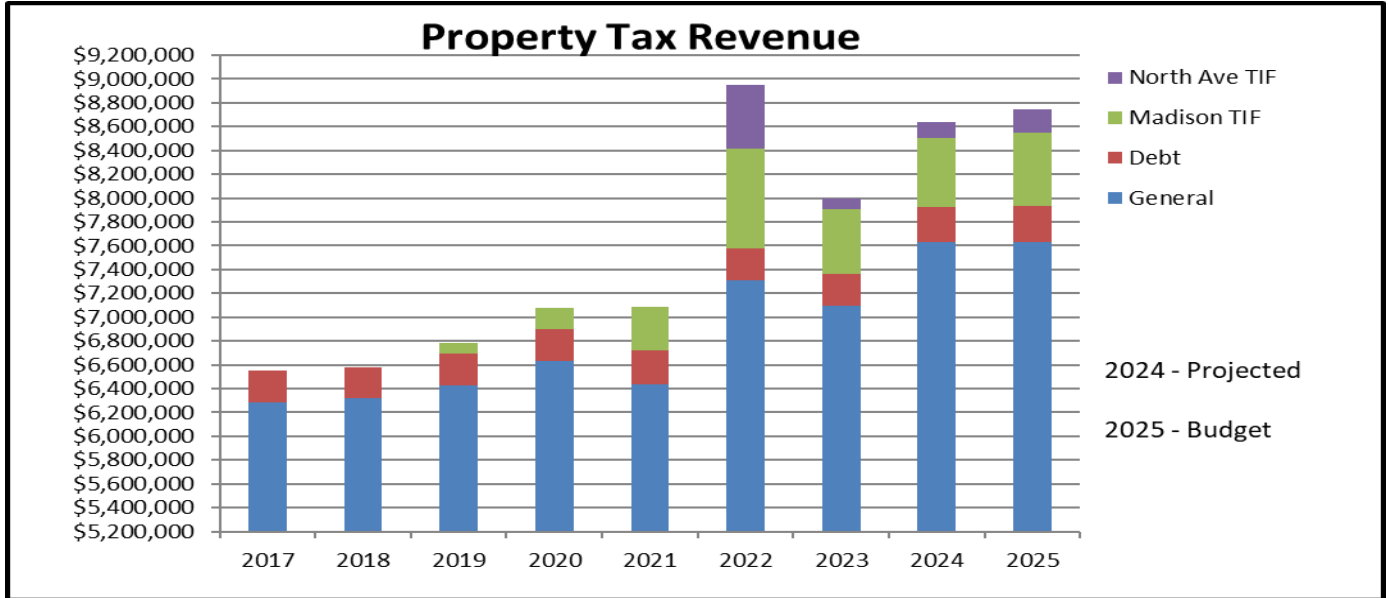


2014-2022: Actual 2023: Estimated

The Village's estimated 2023 Equalized Assessed Value (EAV) is expected to stay flat due to no increase for new property in the estimated 2023 tax levy. The Village's property was reassessed in 2023 as can be seen by increase projected. In 2021, 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 2023. 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
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 Actual	\$7,093,471	\$270,563	\$541,980	\$87,260
2024 Projected	\$7,626,299	\$301,417	\$574,289	\$139,623
2025 Budget	\$7,627,767	\$306,004	\$612,524	\$200,402

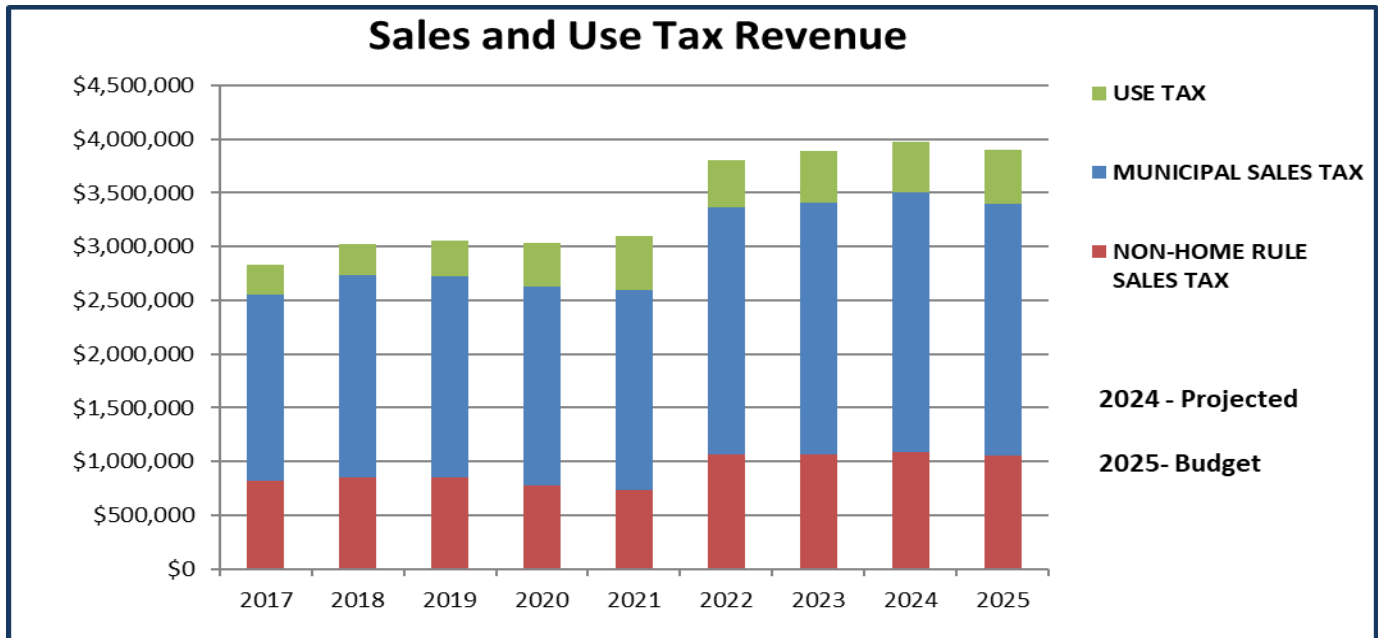
This category includes Property taxes in the General and Debt Service Funds and Incremental Property Taxes from the Village's Tax Increment Financing (TIF) Districts. The Madison Street TIF was established FY 2017 and the North Avenue TIF was established in 2018. Property taxes are the Village's single 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 2025, General Fund property tax revenues are expected to increase over the projected FY 2024 revenue collections due to the timing of collections and the annual increase to the levy which was 4.00%. The CPI increase of 6.5% was from December 2021 to December 2022. 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 2024 General Obligation (GO) Limited Tax Bonds issued during FY 2024. The 2024 Property Tax Levy which will be included in FY 2026 revenues are estimated based on increases to the property tax extensions that are limited to five percent, or the December 2022 to December 2023 increase in the CPI of 3.4%, 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
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 Actual	\$1,062,278	\$2,340,627	\$484,264
2024 Projected	\$1,085,028	\$2,421,405	\$470,790
2025 Budget	\$1,052,477	\$2,348,762	\$494,223

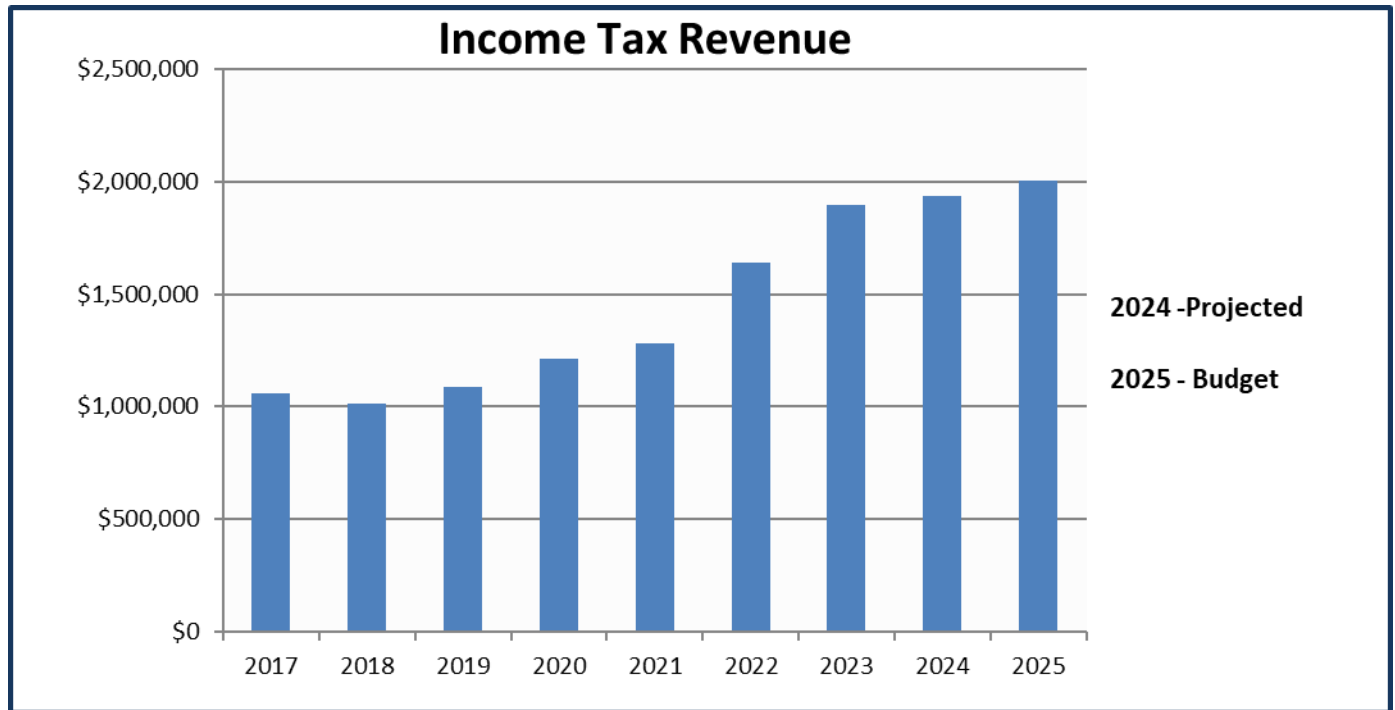
Sales and use tax revenues are from the local portion of the State sales tax rate. Per Illinois law, a use tax (6.25%) must be paid on purchases made for use or consumption in Illinois when goods are purchased from businesses located outside Illinois and brought into or delivered to Illinois. The Village 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 2024 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 3.4% 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 2024, use tax revenues are projected to decrease 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
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 Actual	\$1,893,214
2024 Projected	\$1,935,180
2025 Budget	\$2,003,607

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
2015-2016	3.75%	5.25%	I 8%/C 9.14%
2017-2023	4.95%	7.00%	I 6.06%/C 6.85%
2023-2024	4.95%	7.00%	I 6.16%/C 6.85%
2024	4.95%	7.00%	I 6.47%/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 2024 there was an increase 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 2024 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 2025 budgeted amount anticipates a slight increase over FY 2024 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

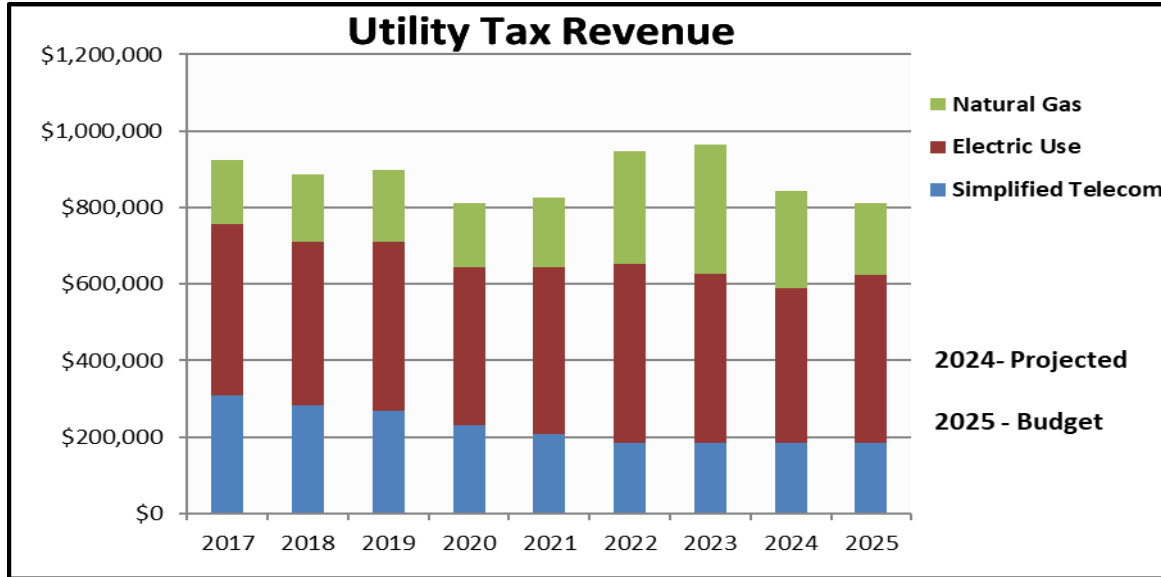


YEAR	REAL ESTATE TRANSFER TAX
2017 Actual	\$131,836
2018 Actual	\$127,827
2019 Actual	\$121,728
2020 Actual	\$126,594
2021 Actual	\$168,473
2022 Actual	\$168,572
2023 Actual	\$113,279
2024 Projected	\$117,337
2025 Budget	\$138,851

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 2024 the volume of home sales slowed down due to higher interest rates. In Fiscal Year 2025 the budgeted amount assumes a slight increase in activity over projections for Fiscal Year 2024. A general increase would be expected in this revenue source as home values rise.

Trends & Projections

Utility Taxes



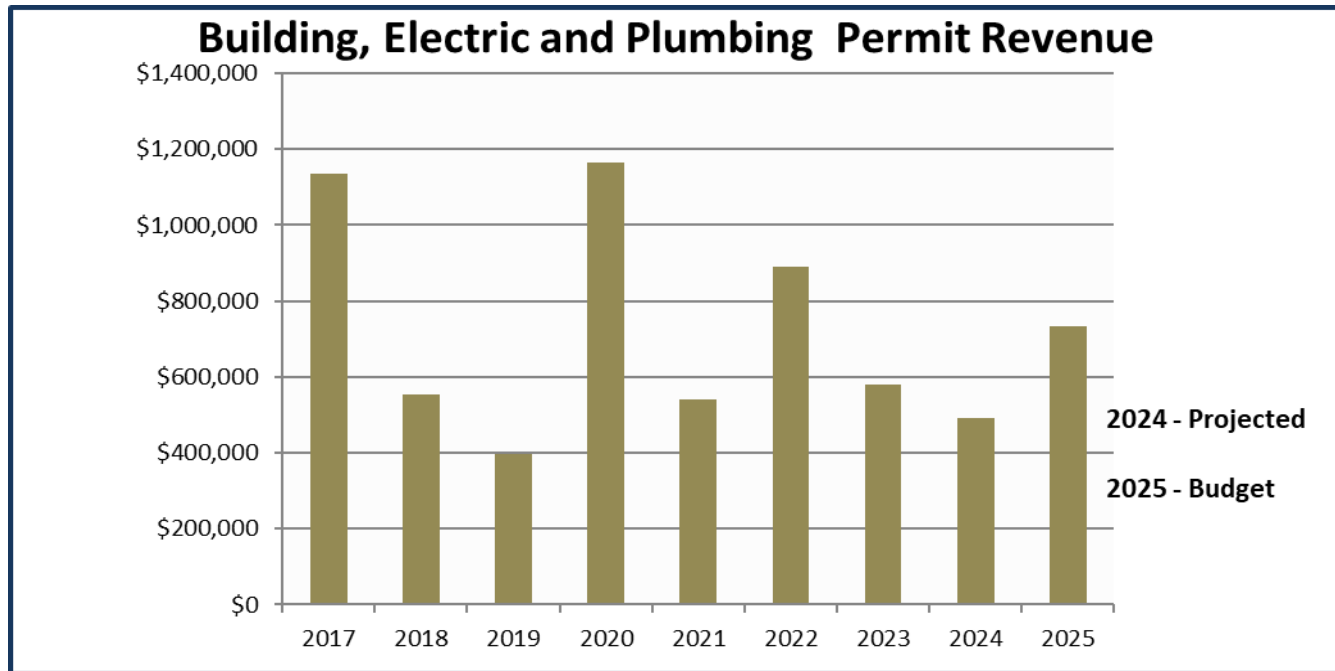
YEAR	ELECTRIC USE	NATURAL GAS	TELECOM
2017 Actual	\$447,592	\$166,930	\$309,679
2018 Actual	\$426,868	\$176,902	\$281,834
2019 Actual	\$441,078	\$186,938	\$269,441
2020 Actual	\$413,046	\$167,825	\$229,384
2021 Actual	\$437,531	\$182,649	\$206,494
2022 Actual	\$466,792	\$295,263	\$185,672
2023 Actual	\$441,408	\$338,061	\$185,030
2024 Projected	\$403,391	\$256,153	\$184,791
2025 Budget	\$439,694	\$188,573	\$183,313

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 2020 and 2021. Projected revenues for electric use tax in FY 2024 are slightly lower due to weather conditions. Higher natural gas revenue was realized in Fiscal Year 2023 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 2025 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. This revenue continues to show decreasing collections in FY 2024. We are expecting further reductions in the revenue in FY 2025 and in future years.

Trends & Projections

Building, Electric and Plumbing Permits



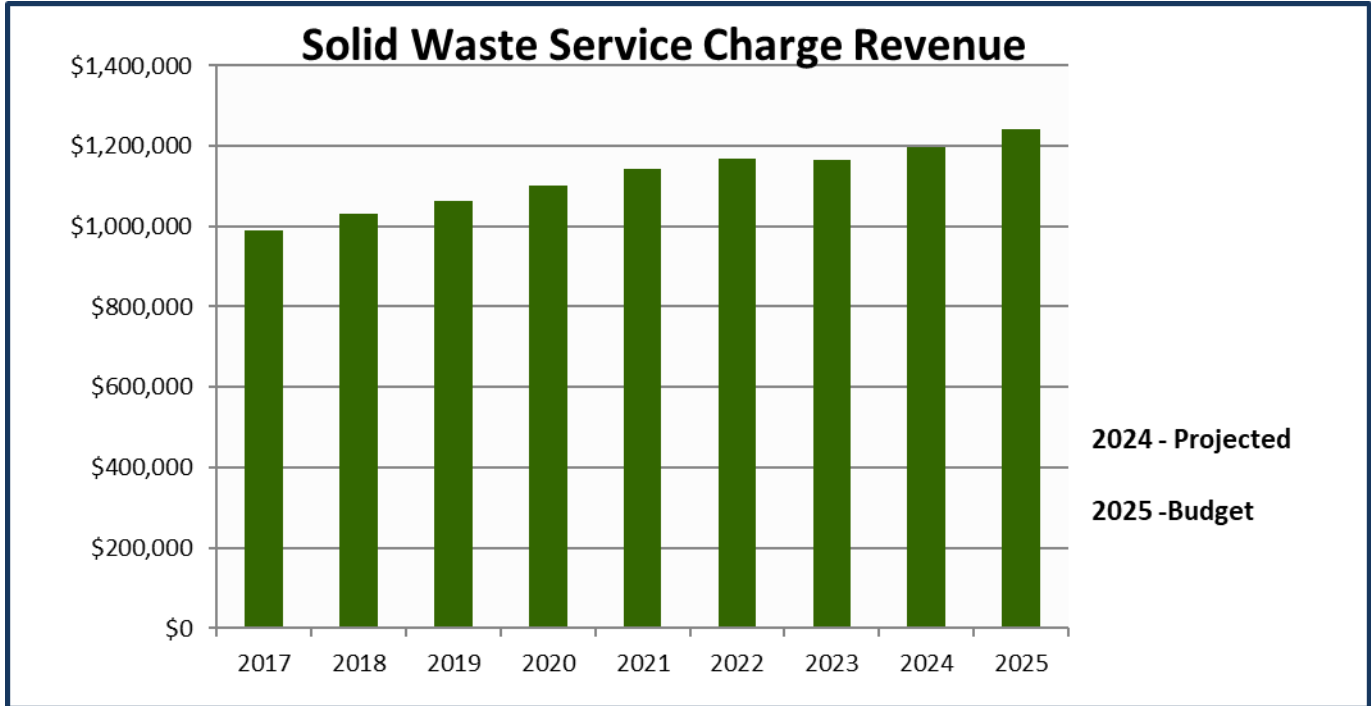
YEAR	PERMITS
2017 Actual	\$1,133,995
2018 Actual	\$553,275
2019 Actual	\$396,820
2020 Actual	\$1,163,648
2021 Actual	\$541,844
2022 Actual	\$889,157
2023 Actual	\$580,869
2024 Projected	\$490,253
2025 Budget	\$733,185

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

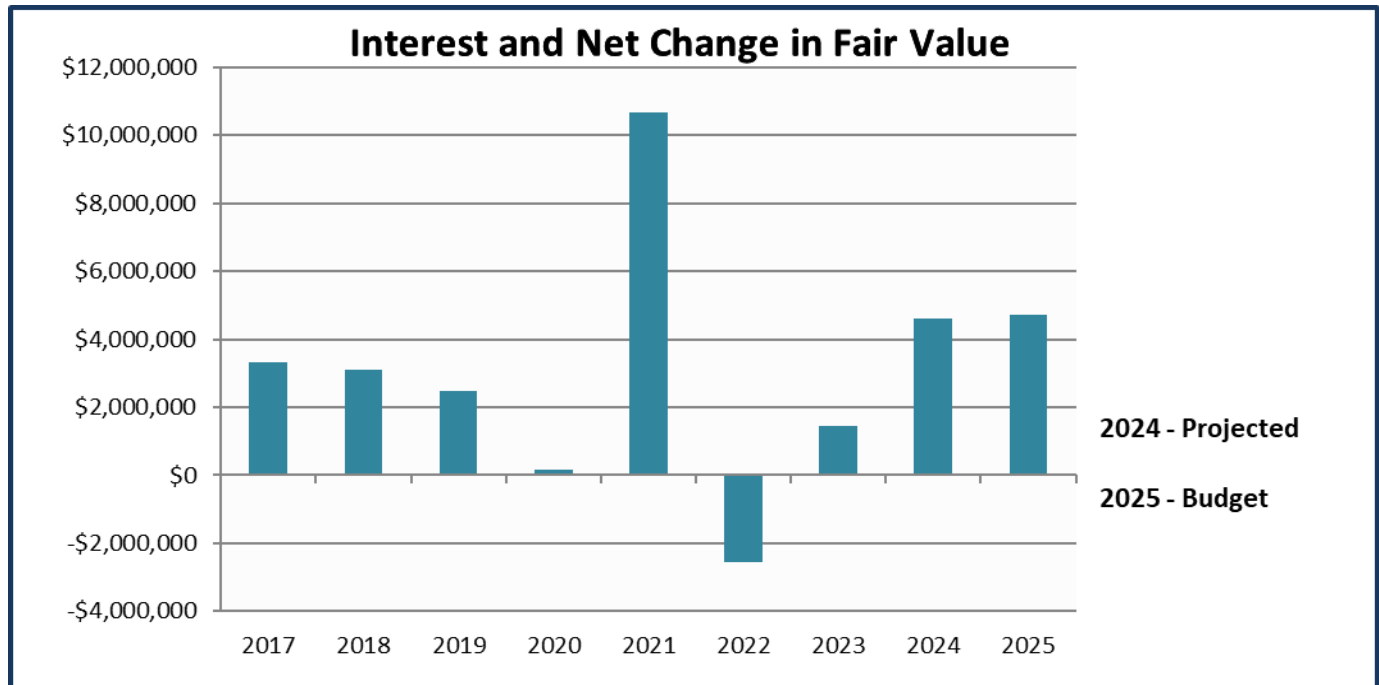


YEAR	SOLID WASTE SERVICE CHARGE
2017 Actual	\$990,304
2018 Actual	\$1,029,779
2019 Actual	\$1,063,818
2020 Actual	\$1,101,687
2021 Actual	\$1,142,557
2022 Actual	\$1,168,381
2023 Actual	\$1,164,239
2024 Projected	\$1,198,569
2025 Budget	\$1,243,079

Solid waste service charges are billed on a bi-monthly basis and are included with the resident’s Water and Sewer bill. 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 that began in FY 2024. The FY 2025 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

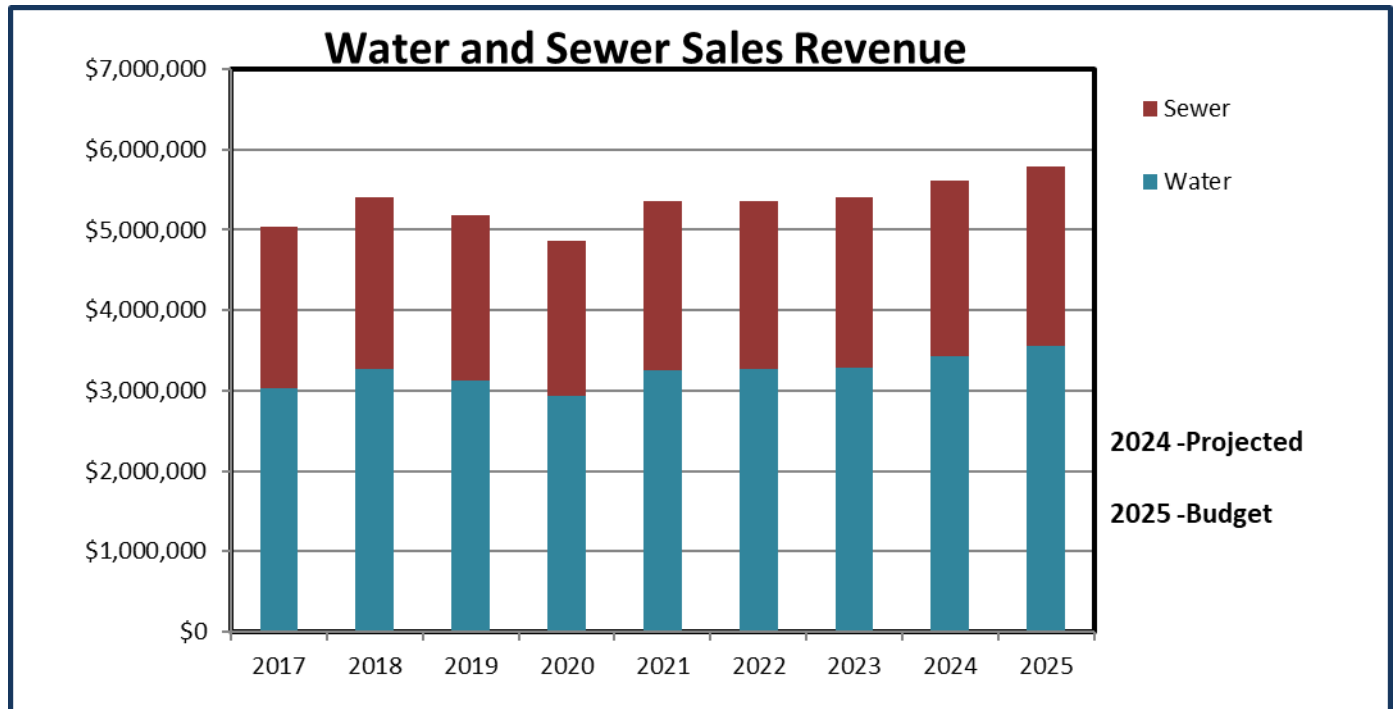


YEAR	INTEREST	NET CHANGE IN FAIR VALUE	TOTAL
2017 Actual	\$977,437	\$2,335,556	\$3,312,993
2018 Actual	\$1,068,995	\$2,034,548	\$3,103,543
2019 Actual	\$1,076,394	\$1,411,947	\$2,488,341
2020 Actual	\$1,361,052	(\$1,198,780)	\$162,272
2021 Actual	\$938,994	\$9,712,815	\$10,651,809
2022 Actual	\$790,313	(\$3,347,861)	(\$2,557,548)
2023 Actual	\$953,172	\$512,486	\$1,465,658
2024 Projected	\$1,413,375	\$3,200,000	\$4,613,375
2025 Budget	\$1,534,842	\$3,201,499	\$4,736,341

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 have 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
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 Actual	\$3,288,591	\$2,123,345
2024 Projected	\$3,433,328	\$2,181,984
2025 Budget	\$3,465,601	\$2,181,390

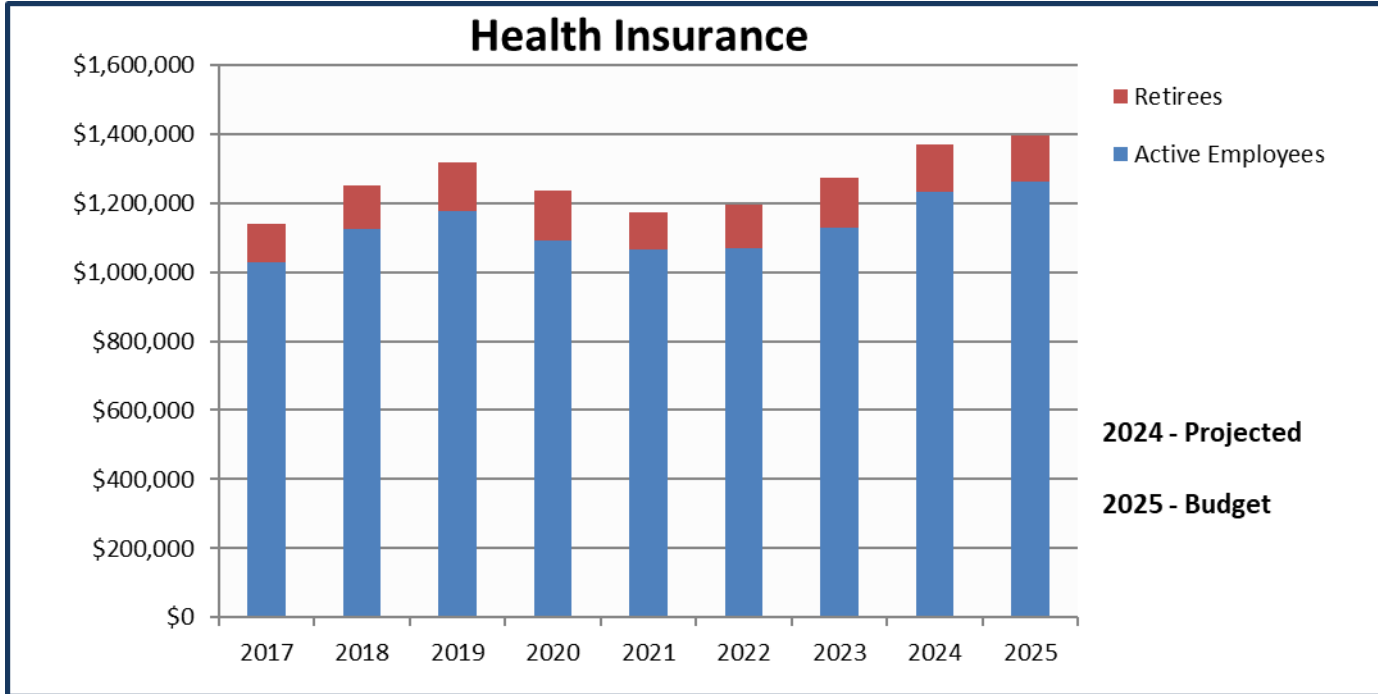
Customers, including residents and businesses, are billed bi-monthly for water and sewer services. Water and sewer revenues are based on the volume of water used. Water rates are developed to recover the cost of providing potable water to users. The Village receives its water from Lake Michigan, directly 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 2024 projections are based on consumption and rate increases. The FY 2025 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, 2023 and has announced another increase of 3.37% effective June 1, 2024.

The FY 2025 budget anticipates average weather conditions and consumption. A 0.81% increase in the combined water and sewer rate is included.

Trends & Projections

Health Insurance



YEAR	RETIREES	ACTIVE EMPLOYEES
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 Actual	\$142,365	\$1,129,942
2024 Projected	\$135,645	\$1,232,276
2025 Budget	\$134,910	\$1,253,839

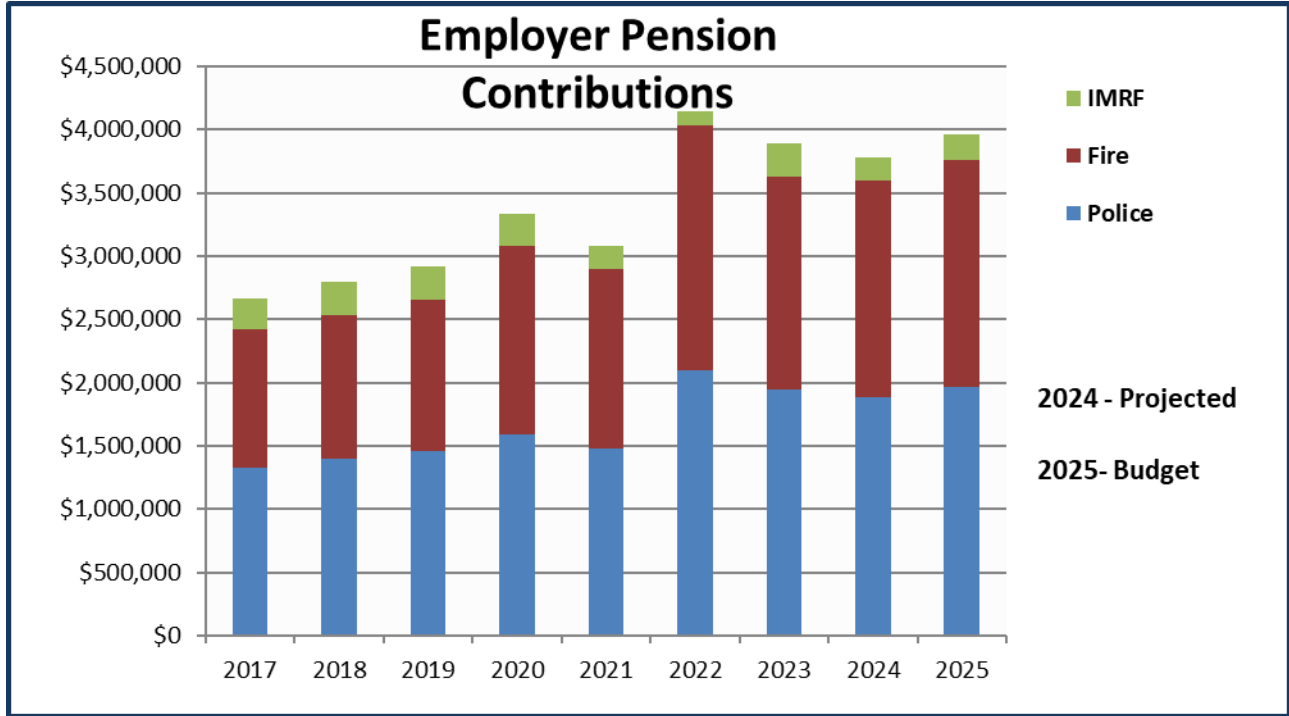
The Village provides health and dental insurance to employees through the Intergovernmental Personnel Benefit Cooperative (IPBC). The Village pays 85% for the HMO and 90% of the PPO HDHP premium as well as single dental coverage. Employees are responsible for paying for 15% of the HMO and 10% of the 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 2025 Budget includes a decrease in PPO of 1.0% and increases for HMO of 4.5% and a 5.6% for dental premiums.

Trends & Projections

Employer Pensions Contributions



YEAR	IMRF	FIRE	POLICE
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 Actual	\$263,853	\$1,678,594	\$1,943,889
2024 Projected	\$180,197	\$1,714,666	\$1,885,982
2025 Budget	\$210,229	\$1,786,476	\$1,969,131

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, 20 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 actuarial funding requirement which was extended from 100% by 2033 to 90% by 2040. The pension obligation continues to increase as changes to actuarial assumptions change each year. The budgeted FY 2025 employer contribution is higher for Tax Levy Year 2024. The FY 2025 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. The projections for FY 2024 are dependent on when the revenues will be collected.

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 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 in FY 2021 and FY 2022. Currently the General Fund items are funded at 83.57% and the Water and Sewer Fund items are funded at 67.71%. Overall, the Capital Equipment Replacement Fund is 82.2% 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 2024 that will also be used for street improvements and sidewalk repairs. 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 approve 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 2023	Budgeted FY 2024	Budgeted FY 2025	Estimated FY 2026	Estimated FY 2027
Levy Year	2022	2023	2024	2025	2026
Police Pension Fund	\$1,943,889	\$1,944,053	\$1,969,131	\$1,994,533	\$2,020,263
Fire Pension Fund	\$1,678,594	\$1,767,039	\$1,786,476	\$1,806,128	\$1,825,995

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, legislation, 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 2022 to December 2023 was 3.4%. A 3% increase was used to calculate the FY 2026 property tax revenue projections. The FY 2027 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 2025, 2026 and 2027 respectively.

Other Revenues:

Revenue Source	% Change
State Income Taxes	3.00%
Real Estate Transfer Fees	2.00%
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 2025 Budget anticipates a slight 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. Revenues are expected to remain flat in Fiscal Years 2026 and 2027.

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. The updated water and sewer rate analysis included higher capital allocations for some new programs approved by the board including the lead service reimbursement 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 June 1 of 5% or the increase in the CPI, whichever is lower. The City increased rates by 5.00% effective June 1, 2022, by 5.00% effective June 1, 2023 and has announced a 3.37% increase effective June 1, 2024 based on the current CPI. This past year, the CPI was 3.4%, which allowed Chicago to increase rates up to the authorized maximum percentage allowed. To offset this increase, the FY 2025 budget anticipates a \$0.10

Long-Term Financial Planning

water rate increase on June 1, 2024. An operating increase is not anticipated for the current budget and no increase is planned for the projections in FY 2026 and FY 2027.

In FY 2023 rates were increased for the first time in five years to account for inflation, new initiatives and annual operating and capital needs. The strategic plan is to draw down on reserves instead of raising rates. Sound decisions and careful planning have again allowed the Village to draw on reserves and not increase rates to cover costs associated with operating and capital expenditures. In 2022, the Illinois Environmental Protection Agency (IEPA) enacted the Lead Service Line Replacement and Notification Act (Act). Its purpose is to require owners and operators of community water supplies to develop, implement, and maintain a comprehensive water service line material inventory and replacement plan. In FY 2024, staff began working on developing a plan to replace all lead service lines. This new Act requires that all lead services must be replaced by the year 2042. The costs associated with this project are approximately \$2 million per year over a twenty year plan. This will impact the Water and Sewer Fund dramatically in future years. The FY 2025 budget includes \$2,000,000 for this project. With the help of grant funding in FY 2025, the projection estimates that reserves will be above the minimum required fund balance of 25% per the Village policy. The Village is looking at every avenue to secure funding through grants or low interest loans to fund this project and to help ease the burden on residents. FY 2025 includes an increase to cover the Chicago rate increase of 3.37% with no additional increases to account for operating and capital expenditures being budgeted in FY 2025 and future years. Over the next few years, the Village will need to revisit rate increases to ensure proper funding is available for these expensive and mandated initiatives.

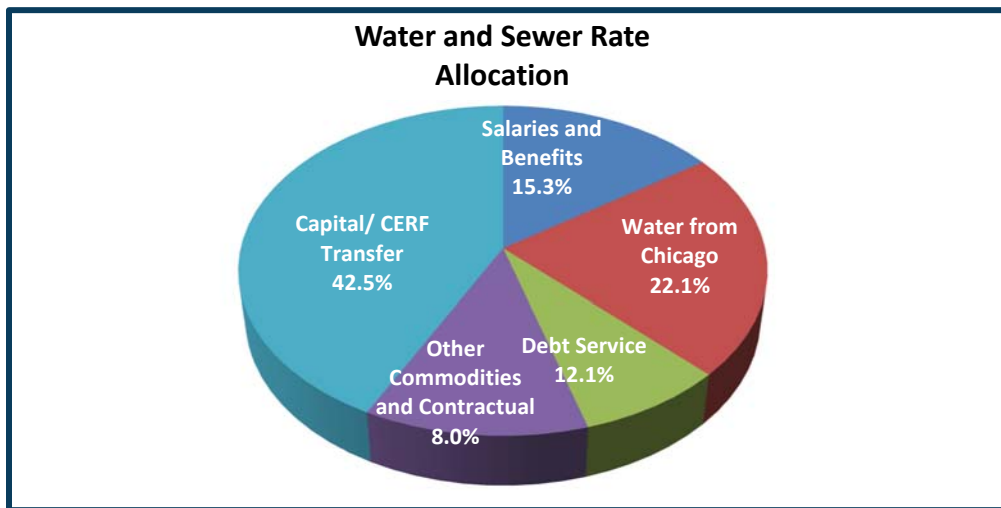
Projections assume a 1.38% combined water and sewer rate increase on June 1, 2025, and a 1.37% increase on June 1, 2026, respectively. These projections include increases to account for an estimated annual increase in the cost of water by the City of Chicago. These projections take into consideration the many new programs being offered, debt obligations and increases in operational and capital allocations. Included in FY 2025 is the continuation of the Stormwater Master Plan that will provide valuable information regarding critical future infrastructure improvements, the sewer lateral program and both the lead service subsidy program and the Lead Service Line Inventory and Replacement program mentioned previously. These projected rate assumptions for Fiscal Years 2026 and 2027 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 2024. 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 2023 usage.

Long-Term Financial Planning

Actual and Planned Water and Sewer Rates

	06/01/2023	06/01/2024	06/01/2024	06/01/2025	06/01/2025	06/01/2026
Reason for Increase	Current	Chicago Water Rate	Operating	Chicago Water Rate	Operating	Combined
Water Rate	\$7.61	\$7.71	\$7.71	\$7.88	\$7.88	\$8.05
% Increase		1.31%	0.00%	2.20%	0.00%	2.16%
Sewer Rate	\$4.69	\$4.69	\$4.69	\$4.69	\$4.69	\$4.69
% Increase		0.00%	0.00%	0.00%	0.00%	0.00%
Total Rate	\$12.30	\$12.40	\$12.40	\$12.57	\$12.57	\$12.74
Total % Increase		.81%	0.00%	1.38%	0.00%	1.37%



Expenditure Assumptions

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. Both Fire union labor contracts go through April 30, 2024. The Local 150 labor union contract goes through April 30, 2025. The Fraternal Order of Police contract goes through April 30, 2026. Future salary increases for all employees range from 1.50% to 3.25% depending on the labor contract.

Long-Term Financial Planning

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	7.23%	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.

Projected Results

General Fund

The General Fund projections show a deficit in Fiscal Years 2025, 2026 and 2027. The Village will continue to monitor and adjust revenues and expenditures to ensure that a balanced budget is presented each year. The Fiscal Year 2025 deficit is due to \$450,641 in one-time expenditures intended to be funded via reserves, including a portion of the annual contribution to IRMA for liability insurance, initiatives put into place from the Village wide traffic study, Police and Fire equipment and other miscellaneous one-time expenditures. The General Fund balance exceeds the required 25% through FY 2027.

Capital Improvement Fund

It is estimated that the Capital Improvement Fund will have a deficit fund balance of (\$181,953) at the end of FY 2027. The staff continues to apply for all grant opportunities and unless funding is available some projects will need to be deferred.

Water and Sewer Fund

The Water and Sewer Fund projections results show a decrease in cash reserves in FY 2025 from projected FY 2024 expected balances. FY 2025 includes many ongoing initiatives including the sewer lateral program, lead service subsidy program, the Lead Service Line Inventory and Replacement 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 and low interest loans to help fund these major initiatives. The Water and Sewer Rate Study and staff review determined what projected water and sewer rate increases should be to help 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 above the recommended operating reserve balances in FY 2025 and FY 2026 but will drop below the recommended reserve in FY 2027. As stated previously, staff is exploring all funding sources to fund this project to help ease the burden on residents.

Village of River Forest
General Fund Three Year Projections
Fiscal Years 2025-2027

	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimated	FY 2025 Budget	FY 2026 Projected	FY 2027 Projected
REVENUES						
Property Taxes	7,093,471	7,007,350	7,626,299	7,627,767	7,856,600	8,013,732
Personal Prop Replcmt Tax	485,101	649,145	396,221	376,410	383,938	391,617
Restaurant Tax	165,096	168,855	182,633	184,459	188,148	191,911
General Sales Taxes	2,340,627	2,376,327	2,421,405	2,348,762	2,395,737	2,443,652
Use Tax	484,264	480,397	470,790	494,223	504,107	514,190
Non-Home Rule Sales Tax	1,062,278	1,059,449	1,085,028	1,052,477	1,073,527	1,094,997
State Income Taxes	1,893,214	1,820,822	1,935,180	2,003,607	2,063,715	2,125,627
Real Estate Transfer Taxes	113,279	143,644	117,337	138,851	141,628	144,461
Communication Taxes	185,030	176,617	184,791	183,313	179,647	176,054
Utility Taxes	779,469	641,358	659,544	628,267	628,267	628,267
Local Gasoline Tax	86,056	98,820	84,021	89,307	60,000	60,000
Cannabis Excise Taxes	18,239	20,973	17,341	18,278	18,644	18,644
Sub-Total	14,706,124	14,643,757	15,180,590	15,145,721	15,493,958	15,803,152
Other Intergovernmental Revenues	39,182	37,578	32,977	58,931	56,771	56,864
Building Permits	526,518	525,000	437,868	675,000	675,000	675,000
Other License/ Permits	713,917	745,490	721,072	716,819	716,819	716,819
Garbage Collection Charges	1,164,239	1,195,194	1,198,569	1,243,079	1,280,371	1,318,783
Other Charges for Services	2,254,024	1,320,027	1,186,238	1,348,155	1,349,892	1,351,667
Fines/Forfeits	216,135	217,317	269,664	353,627	353,922	354,222
Interest	190,102	149,877	402,995	376,444	368,915	361,537
Miscellaneous	917,345	265,415	1,018,339	388,008	293,439	296,939
IRMA Surplus	444,652	200,000	38,111	200,000	200,000	200,000
Sub-Total	6,466,115	4,655,898	5,305,833	5,360,063	5,295,129	5,331,830
Total Revenues	21,172,238	19,299,655	20,486,423	20,505,784	20,789,087	21,134,982
EXPENDITURES						
Administration	1,961,435	1,866,243	1,924,031	2,062,763	2,122,693	2,176,388
E-911	237,502	283,785	312,886	380,084	387,686	395,439
Boards & Commissions	100,393	141,760	99,502	100,473	217,482	221,831
Building and Development	540,763	596,623	534,332	631,534	645,338	659,025
Legal	135,189	253,000	152,804	193,000	196,860	200,797
Police Department	6,642,875	7,370,789	7,173,909	7,566,319	7,759,143	7,922,380
Fire Department	5,683,281	5,689,050	6,000,548	6,102,670	6,251,892	6,408,615
Public Works	1,482,180	1,875,999	1,471,168	1,785,780	1,755,841	1,793,744
Sanitation	1,221,343	1,256,091	1,271,858	1,304,877	1,331,593	1,358,861
Expenditures before CERF Transfer	18,004,962	19,333,340	18,941,038	20,127,500	20,668,528	21,137,080
Transfers-Out to CERF/CIF/TIF	1,116,210	783,438	1,053,438	795,408	720,573	734,953
Total Expenditures	19,121,172	20,116,778	19,994,476	20,922,908	21,389,101	21,872,033
Results of Operations	2,051,066	(817,123)	491,947	(417,124)	(600,015)	(737,051)
Est Available Fund Balances						
Beginning of year	6,791,218	8,842,284	8,842,284	9,334,231	8,917,107	8,317,093
End of year	8,842,284	8,025,161	9,334,231	8,917,107	8,317,093	7,580,042
Percentage of Subsequent Year's Budgeted Expenditures	43.95%	38.36%	44.61%	41.69%	38.03%	34.66%
Target Fund Balance						
(25% of subsequent year budgeted exp.)	5,029,195	5,230,727	5,230,727	5,347,275	5,468,009	5,577,368
Excess (Deficiency)	3,813,090	2,794,434	4,103,504	3,569,832	2,849,084	2,002,673

**Village of River Forest
Capital Improvement Fund
Three Year Projections 2025-2027**

Account Number	Description	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget	FY 2026 Projected	FY 2027 Projected
14	Capital Improvement Fund						
14-00-00-43-3200	Metra Daily Parking Fees	6,444	6,000	7,706	7,500	7,500	7,500
14-00-00-43-3220	Parking Lot Permit Fees	34,812	35,512	32,799	35,751	35,751	35,751
14-00-00-43-3550	Ambulance Fees	-	1,000,000	804,393	1,000,000	1,000,000	1,000,000
	Charges for Services	41,256	1,041,512	844,898	1,043,251	1,043,251	1,043,251
14-00-00-44-4240	Automated Traffic Enf Fines	143,972	260,000	262,524	276,252	300,000	300,000
	Fines & Forfeits	143,972	260,000	262,524	276,252	300,000	300,000
14-00-00-45-5100	Interest	67,305	49,935	55,500	45,289	30,000	30,000
14-00-00-45-5200	Net Change in Fair Value	(6,024)	-	-	-	-	-
	Interest	61,281	49,935	55,500	45,289	30,000	30,000
14-00-00-46-6527	Grants	-	-	90,000	250,000	-	500,000
	Grants & Contributions	-	-	90,000	250,000	-	500,000
14-00-00-47-7018	Transfer from General Fund	-	-	270,000	-	-	-
	Other Financing Sources	-	-	270,000	-	-	-
	Revenue	246,509	1,351,447	1,522,922	1,614,792	1,373,251	1,873,251
14-00-00-53-0370	Professional Services	62,450	93,000	93,954	93,000	93,000	93,000
14-00-00-53-0380	Consulting Services	22,523	50,000	8,555	50,000	50,000	50,000
14-00-00-53-0440	Property Taxes	-	-	-	-	-	-
14-00-00-53-4290	License Fees	12,000	12,000	12,000	12,000	12,000	12,000
14-00-00-53-5700	GEMT Expenses	-	180,000	361,980	450,000	450,000	450,000
	Contractual Services	96,973	335,000	476,489	605,000	605,000	605,000
14-00-00-55-0500	Building Improvements	1,500	412,200	385,000	330,950	269,616	192,800
14-00-00-55-1205	Streetscape Improvements	1,218	185,075	66,900	306,171	62,500	1,000,000
14-00-00-55-1210	Parking Lot Improvements	5,400	150,000	79,192	-	100,000	-
14-00-00-55-1250	Alley Improvements	2,401,334	723,000	715,616	-	-	-
14-00-00-55-8610	Furniture & Equipment	-	-	40,438	-	25,910	-
14-00-00-55-8620	Information Tech Equipment	242,103	298,000	200,000	241,900	98,000	25,000
	Capital Outlay	2,651,555	1,768,275	1,487,146	879,021	556,026	1,217,800
14-00-00-57-5005	Transfer To Debt Service	-	293,852	293,852	293,111	292,260	295,001
	Other Financing Sources	-	293,852	293,852	293,111	292,260	295,001
	Expense	2,748,528	2,397,127	2,257,487	1,777,132	1,453,286	2,117,801
14	Capital Improvement Fund	(2,502,019)	(1,045,680)	(734,565)	(162,340)	(80,035)	(244,550)
	Beginning Fund Balance	3,541,556	1,039,537	1,039,537	304,972	142,632	62,597
	Ending Fund Balance	1,039,537	(6,143)	304,972	142,632	62,597	(181,953)

Village of River Forest
Water and Sewer Fund
Three Year Projections 2025-2027

Account Number	Description	2023 Actual	2024 Budget	2024 Projected	2025 Budget	% Chg	2026 Projected	% Chg	2027 Projected
02	Water & Sewer Fund								
02-00-00-42-2360	Permit Fees	29,221	25,000	32,467	32,210	0.00%	32,210	0.00%	32,210
	Licenses & Permits	29,221	25,000	32,467	32,210		32,210		32,210
02-00-00-43-3100	Water Sales	3,288,590	3,506,028	3,433,328	3,465,601	Rate	3,512,362	Rate	3,562,233
02-00-00-43-3150	Sewer Sales	2,123,345	2,128,622	2,181,984	2,181,390		2,181,390		2,181,390
02-00-00-43-3160	Penalties on Water	24,570	25,259	33,040	33,000		31,316		31,590
02-00-00-43-3515	NSF Fees	550	200	625	200		200		200
	Charges for Services	5,437,055	5,660,109	5,648,977	5,680,191		5,725,267		5,775,413
02-00-00-45-5100	Interest	54,644	24,006	119,646	103,979		30,662		26,172
02-00-00-45-5200	Net Change in Fair Value Interest	680	-	-	-		-		-
		55,324	24,006	119,646	103,979		30,662		26,172
02-00-00-46-6410	Miscellaneous	1,200	5,000	1,000	5,000		5,000		5,000
02-00-00-46-6417	IRMA Reimbursements	-	2,000	-	2,000		2,000		2,000
02-00-00-46-6580	Sale of Meters	12,237	10,000	12,500	10,000	0.00%	10,000	0.00%	10,000
02-00-00-48-8000	IRMA Excess	29,389	-	-	-		-		-
	Miscellaneous	42,826	17,000	13,500	17,000		17,000		17,000
	Bond Proceeds	-	-	-	750,000		2,255,000		-
	Other Financing Sources	-	-	-	750,000		2,255,000		-
Revenues		5,564,426	5,726,115	5,814,590	6,583,380		8,060,140		5,850,795
02-60-06-51-0200	Salaries Regular	816,351	904,308	794,776	919,997	2.00%	938,397	2.00%	957,165
02-60-06-51-1500	Specialist Pay	1,400	1,400	2,600	1,400	0.00%	1,400	0.00%	1,400
02-60-06-51-1700	Overtime	6,087	12,000	8,553	12,000	2.00%	12,240	2.00%	12,485
02-60-06-51-1950	Insurance Refusal Reimb	200	300	150	300	0.00%	300	0.00%	300
02-60-06-51-3000	Part-Time Salaries	432	10,800	-	10,800	2.00%	11,016	2.00%	11,236
	Personal Services	824,470	928,808	806,079	944,497		963,353		982,586
02-60-06-52-0320	FICA	48,086	56,425	47,653	57,217	6.20%	59,728	6.20%	60,920
02-60-06-52-0325	Medicare	11,583	13,513	11,277	13,735	1.45%	13,969	1.45%	14,247
02-60-06-52-0330	IMRF	-	65,794	56,690	67,729	8.81%	83,874	8.81%	85,549
02-60-00-52-0375	Fringe Benefits	4,096	6,036	3,109	5,808	2.00%	5,924	2.00%	6,043
02-60-00-52-0381	IMRF Pension Expense	116,621	-	-	-	0.00%	-	0.00%	-
02-60-06-52-0400	Health Insurance	168,073	179,735	167,276	177,277	4.00%	184,368	4.00%	191,743
02-60-06-52-0420	Health Insurance - Retirees	4,209	1,635	3,244	3,380	4.00%	3,515	4.00%	3,656
02-60-06-52-0421	OPEB-Other Post Emp Benefits	(127,311)	-	-	-	0.00%	-	0.00%	-
02-60-06-52-0425	Life Insurance	418	471	567	441	2.00%	450	2.00%	459
02-60-06-52-0430	VEBA Contributions	15,295	17,231	17,215	18,317	2.00%	18,683	2.00%	19,057
	Benefits	241,070	340,840	307,031	343,904		372,047		383,207
02-60-06-53-0100	Electricity	31,567	38,004	50,266	44,796	2.00%	45,692	2.00%	46,606
02-60-06-53-0200	Communications	4,729	8,160	5,605	5,630	2.00%	5,743	2.00%	5,857
02-60-06-53-0300	Auditing	9,799	10,095	10,094	10,407	2.00%	10,615	2.00%	10,827
02-60-06-53-0380	Consulting Services	97,558	133,000	53,894	1,540	2.00%	2,000	2.00%	2,040
02-60-06-53-0410	IT Support	104,132	113,366	116,353	117,251	2.00%	119,596	2.00%	121,988
02-60-06-53-1300	Inspections	1,439	1,100	1,000	1,300	2.00%	1,326	2.00%	1,353
02-60-06-53-1310	JULIE Participation	982	2,345	1,505	1,560	2.00%	1,591	2.00%	1,623
02-60-06-53-2100	Bank Fees	44,238	49,727	48,923	53,347	2.00%	54,414	2.00%	55,502
02-60-06-53-2200	Liability Insurance	45,445	54,747	58,793	72,320	4.00%	75,213	4.00%	78,221
02-60-06-53-2250	IRMA Deductible	7,025	9,500	9,500	9,500	2.00%	9,690	2.00%	9,884
02-60-06-53-3050	Water System Maintenance	54,006	123,500	108,131	128,000	2.00%	130,560	2.00%	133,171
02-60-06-53-3055	Hydrant Maintenance	9,587	10,000	10,000	10,000	0.00%	10,000	0.00%	10,000
02-60-06-53-3200	Maintenance of Vehicles	14,161	12,000	8,000	12,000	2.00%	12,240	2.00%	12,485
02-60-06-53-3300	Maint of Office Equipment	1,038	1,000	949	1,102	2.00%	1,124	2.00%	1,147
02-60-06-53-3600	Maint of Buildings	9,496	14,750	6,762	16,750	2.00%	17,085	2.00%	17,427
02-60-06-53-3620	Maintenance of Streets	-	15,000	-	55,000	2.00%	56,100	2.00%	57,222
02-60-06-53-3640	Sewer/Catch Basin Repair	6,151	50,000	38,468	45,000	0.00%	45,000	0.00%	50,000
02-60-06-53-4100	Training	-	1,150	3,778	1,150	2.00%	1,173	2.00%	1,196
02-60-06-53-4250	Travel & Meeting	1,341	3,340	2,120	3,920	2.00%	3,998	2.00%	4,078
02-60-06-53-4300	Dues & Subscriptions	1,592	1,500	1,083	1,400	2.00%	1,428	2.00%	1,457
02-60-06-53-4350	Printing	2,005	2,305	2,000	2,200	2.00%	2,244	2.00%	2,289
02-60-06-53-4400	Medical & Screening	-	700	-	700	2.00%	714	2.00%	728
02-60-06-53-4480	Water Testing	2,689	6,690	8,475	3,590	2.00%	3,662	2.00%	3,735
02-60-06-53-5300	Advertising/Legal Notice	1,454	-	734	-	2.00%	-	2.00%	-
02-60-06-53-5350	Dumping Fees	21,271	20,000	13,500	20,000	2.00%	20,400	2.00%	20,808
02-60-06-53-5400	Damage Claims	-	4,000	-	-	2.00%	-	2.00%	-
	Contractual Services	471,702	685,979	559,933	618,463		631,608		649,644

Village of River Forest
Water and Sewer Fund
Three Year Projections 2025-2027

Account Number	Description	2023 Actual	2024 Budget	2024 Projected	2025 Budget	% Chg	2026 Projected	% Chg	2027 Projected
02-60-06-54-0100	Office Supplies	-	500	689	-	2.00%	-	2.00%	-
02-60-06-54-0200	Gas & Oil	18,865	19,421	12,893	12,635	2.00%	12,888	2.00%	13,145
02-60-06-54-0310	Uniforms	1,438	1,525	1,525	1,525	2.00%	1,556	2.00%	1,587
02-60-06-54-0500	Vehicle Parts	11,124	10,000	9,366	10,000	2.00%	10,200	2.00%	10,404
02-60-06-54-0600	Operating Supplies	38,930	26,200	39,359	25,200	2.00%	55,000	2.00%	56,100
02-60-06-54-1300	Postage	8,310	8,439	8,359	8,609	2.00%	8,781	2.00%	8,957
02-60-06-54-2200	Water from Chicago	1,666,885	1,799,772	1,807,497	1,868,410	5.00%	1,961,831	5.00%	2,059,922
	Materials & Supplies	1,745,551	1,865,857	1,879,688	1,926,379		2,050,255		2,150,115
02-60-06-56-0070	Series 22 Principal	-	51,852	51,852	53,148		54,444		57,037
02-60-06-56-0071	Series 22 Interest	18,118	50,996	50,996	49,441		47,846		46,213
02-60-06-56-0104	IEPA Loan Principal	-	693,016	693,015	708,416		724,158		740,250
02-60-06-56-0105	IEPA Loan Interest	233,104	224,130	224,131	208,730		192,988		176,896
	Debt Service	251,222	1,019,994	1,019,994	1,019,735		1,019,436		1,020,396
*2019 Final Year									
02-60-06-57-5013	Transfer to CERF	-	116,411	116,411	102,713	2.00%	104,767	2.00%	106,863
02-60-06-55-0010	Depreciation	395,033	390,760	390,760	390,760		390,760		390,760
	Depreciation/Gain/Loss	395,033	390,760	390,760	390,760		390,760		390,760
Total Operating Expenses including Depreciation		3,929,048	5,348,649	5,079,896	5,346,451		5,532,225		5,683,571
02-60-06-53-3631	Lead Service Line Program	58,703	50,000	142,500	2,150,000		2,150,000		1,150,000
02-60-06-53-3630	Overhead Sewer Program	155,000	59,000	16,000	59,000		59,000		59,000
02-60-06-55-0500	Building Improvements	-	-	-	35,000		-		-
02-60-06-55-1150	Sewer System Improvements	160,951	475,000	169,954	275,000		325,000		325,000
02-60-06-55-1300	Water Distribution System	49,241	240,000	192,628	475,000		585,000		450,000
02-60-06-55-1400	Meter Replacement Program	-	10,000	10,000	23,000		29,000		40,000
02-60-06-55-9100	Street Improvements	20,000	70,000	70,000	70,000		70,000		70,000
	Capital Outlay	443,894	904,000	601,082	3,087,000		3,218,000		2,094,000
Total	Water & Sewer Fund	4,372,941	6,252,649	5,680,978	8,433,451		8,750,225		7,777,571
Total Rev over Total Exp excluding Depreciation (Impact on Cash and Investments)		1,586,518	(135,774)	524,372	(1,459,311)		(299,325)		(1,536,016)
Operating Rev over Operating Exp incl Depreciation (Impact on Net Position)		1,635,379	377,466	734,694	1,236,929		2,527,914		167,224
Cash and Investments		2,979,087	2,843,313	3,503,459	2,044,147		1,744,822		208,805
% of subsequent year's operating expenses		58.64%	53.18%	65.53%	36.95%		30.70%		3.58%
Ending Operating Reserve		1,337,162	1,336,613	1,336,613	1,383,056		1,420,893		1,456,415
Ending Capital Reserve		1,641,925	1,506,699	2,166,845	661,091		323,929		(1,247,610)

Estimated Changes in Fund Balance

	GENERAL 1.	MOTOR FUEL TAX 4.	DEBT SERVICE 4.	CAPITAL EQUIPMENT REPLACMNT 2.	CAPITAL IMPRVMTS 2.
Budgeted Revenues	\$ 20,505,784	\$ 561,726	\$ 607,117	\$ 1,088,584	\$ 1,614,792
Budgeted Expenditures					
Excluding Depreciation	20,922,908	1,251,657	611,312	1,818,590	1,777,132
Excess of Rev over Exp					
Excluding Depreciation	(417,124)	(689,931)	(4,195)	(730,006)	(162,340)
Estimated Fund Balance/Net Position-Unassgnd/Unrstrctd April 30, 2024	9,334,231	1,489,334	273,384	4,869,789	304,972
Estimated Fund Balance/Net Position-Unassgnd/Unrstrctd April 30, 2025	\$ 8,917,107	\$ 799,403	\$ 269,189	\$ 4,139,783	\$ 142,632

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, 2025 and be at 41.69% 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 fund balance for the Motor Fuel Fund is expected to decline significantly due to the spend down of the remaining Rebuild Illinois funds. The Capital Equipment Replacement (CERF) reserves will decline due to the anticipated costs of future building improvements, vehicles and equipment. The TIF Madison Street Fund is anticipated to increase during the fiscal year due to property tax revenues exceeding anticipated expenditures. The Water & Sewer Fund and the Infrastructure Improvement Bond Fund is expected to decline during the fiscal year due to planned Capital Expenditures.

Estimated Changes in Fund Balance

	TIF-MADISON STREET	TIF-NORTH AVENUE	INFRSTRCT IMP BOND	WATER AND SEWER	POLICE PENSION	FIRE PENSION
	3.	3.	2.	5.	4.	4.
Budgeted Revenues	\$ 668,524	\$ 226,402	\$ 2,800	\$ 6,583,380	\$ 4,609,675	\$ 3,629,780
Budgeted Expenditures Excluding Depreciation	246,070	188,433	300,000	8,042,691	3,002,872	2,307,853
Excess of Rev over Exp Excluding Depreciation	422,454	37,969	(297,200)	(1,459,311)	1,606,803	1,321,927
Estimated Fund Balance/Net Position-Unassgnd/Unrstrctd April 30, 2024	1,779,287	514,378	631,837	3,503,459	28,133,428	18,700,892
Estimated Fund Balance/Net Position-Unassgnd/Unrstrctd April 30, 2025	\$ 2,201,741	\$ 552,347	\$ 334,637	\$ 2,044,147	\$ 29,740,231	\$ 20,022,819

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, 2024 is expected to be at 65.53%. Operating reserves are 25% and capital reserves are at 40.53%. 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 2025 budget includes a Water & Sewer rate increase and estimated DCEO grant 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	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2024 vs 25
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	1	1	0.5	-0.5
Assistant to the Village Administrator	0	0	0	0	1	1	1	1	0	0	0
Management Analyst/Deputy Clerk	0	0	0	1	1	1	1	1	1	1	0
Administrative Clerk	0	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0
Executive Secretary	1	1	1	1	0	0	0	0	0	0	0
HR Manager	0	0	0	0	0	0	0	0	1	1	0
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	0	0	0	0	0	0	0	0	0	0	0
Customer Service Assistant	0	0	0	0	0	0	0	0	0	0	0
HR Generalist	0	0	0	0	0	0	0	1	0	0	0
Accounting Clerk – Customer Service/AP	1	1	1	1	1	1	1	1	1	1	0
Accounting Clerk - Customer Service	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0
Building											
Assistant Village Administrator	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0	0	0.5	+0.5
Permit Clerk	1.5	1.5	1.5	1.5	1.5	1.5	1.5	0	0	1.5	+1.5
Building/Zoning Inspector	0.5	0.75	0.75	0.75	0.75	1	1	0	0	1	+1
Building Official	1	1	1	1	1	1	1	0	0	1	+1
Total General Government	9.5	10.25	10.25	11.25	11.25	11.5	11.5	9	8	11.5	+3.5
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	1.5	1.5	1.	-0.5
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	0	-1
Police Records Coordinator	0	0	0	0	0	0	0	0	0	1	+1
Part-Time Traffic Analyst	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0	0.5	+0.5
Total Non-Sworn Police	3	3	3	3	3	3	3	3	3	3	0
Total Police	31	31	31	31	31	31	31	31	31	31	0
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	1	1	0
Lieutenants	4	4	4	4	4	4	4	4	4	4	0
Firefighters	15	15	15	15	15	15	15	15	15	15	0
Fire Marshal	1	1	1	1	1	1	1	1	0	1	+1
Administrative Assistant	0	0	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0

DEPARTMENT	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2024 vs 25
Total Fire	22	22	22.5	22.5	21.5	21.5	21.5	21.5	21.5	22.5	+1
Public Works & Development Services											
Director of Public Works & Development Services	0	0	0	0	0	0	0	1	1	0	-1
Director of Public Works & Engineering	0	0	0	0	0	0	0	0	0	1	+1
Public Works Director	1	1	1	1	1	1	1	0	0	0	0
Village Engineer	1	1	1	1	1	1	1	0	0	0	0
Staff Engineer	0	0	0	0	0	0	0	1	1	1	0
Management Analyst	0	0	0	0	0	0	0	1	1	1	0
Building Official	0	0	0	0	0	0	0	1	1	0	-1
Building & Zoning Inspector	0	0	0	0	0	0	0	1	1	0	-1
Permit Clerk	0	0	0	0	0	0	0	1.5	1.5	0	-1.5
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	7	+1
Water Operators	2	2	2	2	2	2	2	2	2	1	-1
Billing Clerk	1	1	1	1	1	1	1	1	1	1	0
Customer Service Assistant	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0
Total PW & Development Services	14.5	14.5	14.5	14.5	14.5	14.5	14.5	19	19	15.5	-3.5
TOTAL VILLAGE	77	77.75	79.25	78.25	78.25	78.5	78.5	81	79.5	80.5	+1

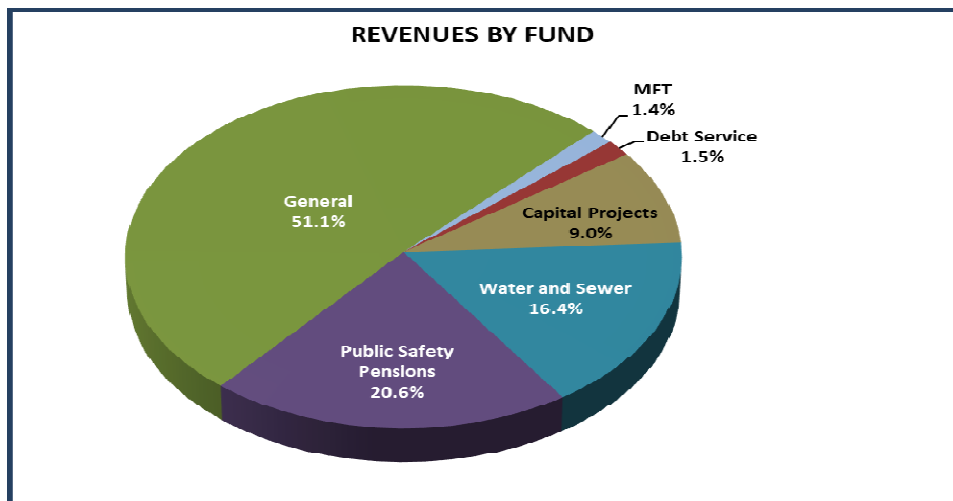
The FY 2025 personnel information reflects the reorganization of the Development Services Department. The Building Department will report to the Assistant Village Administrator. A full-time Director of Public works and Engineering will be hired. The full-time Fire Marshall position was added for FY 2025.

Budget Summary

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

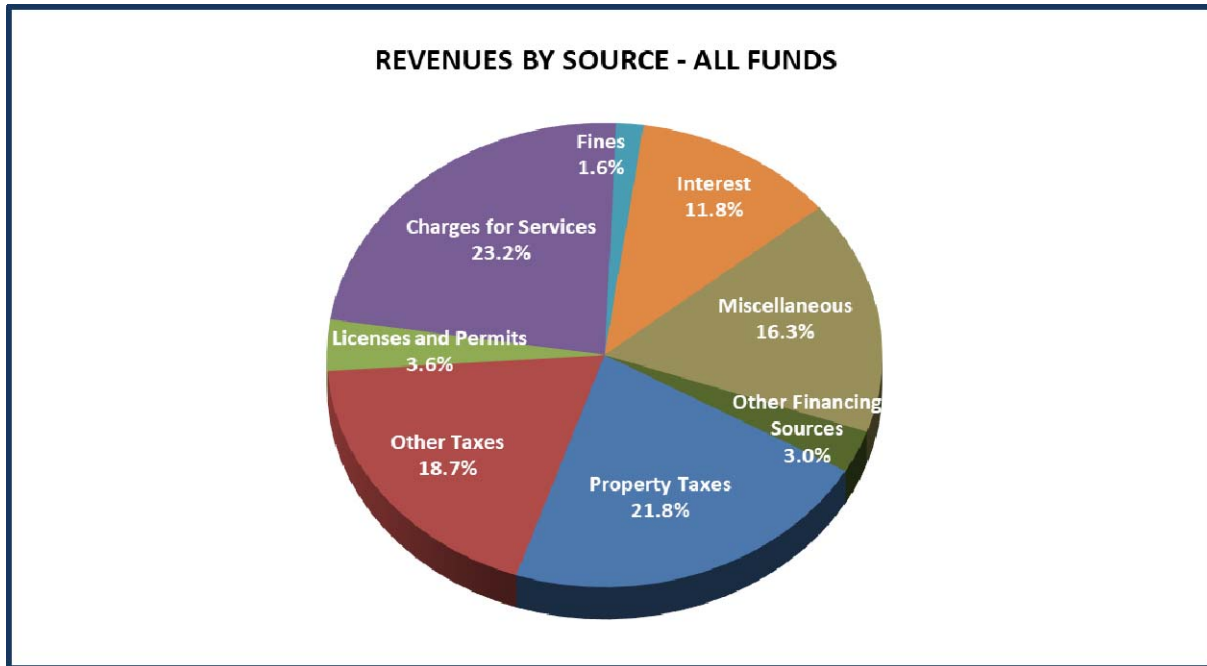
Revenues by Fund- All Funds

FUND	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 PROJECTED	FY 2025 BUDGET
REVENUES AND OTHER FINANCING SOURCES					
General (01)	\$ 19,411,973	\$ 21,172,238	\$ 19,299,655	\$ 20,486,423	\$ 20,505,784
Special Revenue Fund					
Motor Fuel Tax (03)	687,846	621,536	515,616	561,516	561,726
Debt Service Fund					
Debt Service Fund (05)	270,478	276,204	563,312	604,668	607,117
Capital Projects Funds					
Cap Equip Replacement (13)	(91,765)	1,152,370	970,551	1,053,716	1,088,584
Capital Improvements Fund (14)	4,120,725	246,509	1,351,447	1,522,922	1,614,792
TIF-Madison Street (31)	841,201	580,460	993,213	997,169	668,524
TIF-North Avenue (32)	532,797	105,693	238,703	173,141	226,402
Infrastructure Imp Bond Fund (35)	550,513	12,937	5,000	604,323	2,800
	5,953,471	2,097,969	3,558,914	4,351,271	3,601,102
Enterprise Fund					
Water and Sewer (02)	5,515,673	5,564,426	5,726,115	5,814,590	6,583,380
Trust and Agency Funds					
Police Pension (09)	1,069,978	3,148,172	4,467,324	4,392,409	4,609,675
Fire Pension (10)	1,078,370	2,042,877	3,515,779	3,478,145	3,629,780
	2,148,348	5,191,049	7,983,103	7,870,554	8,239,455
Total Village Revenue	\$ 33,987,789	\$ 34,923,422	\$ 37,646,715	\$ 39,689,022	\$ 40,098,564



Revenues by Source- All Funds

	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	\$CHNG	% CHNG
	Actual	Actual	Budget	Projected	Budget	FY24/25	FY24/25
REVENUES BY SOURCE-ALL FUNDS							
Property Taxes	\$ 8,949,695	\$ 7,993,274	\$ 8,121,224	\$ 8,641,628	\$ 8,746,697	625,473	7.70%
Other Taxes	7,174,877	7,612,653	7,636,407	7,554,291	7,517,954	(118,453)	-1.55%
Licenses and Permits	1,563,362	1,269,657	1,295,490	1,191,407	1,424,029	128,539	9.92%
Charges for Services	7,537,144	8,896,575	9,216,842	8,878,682	9,314,676	97,834	1.06%
Fines	251,586	360,108	477,317	532,188	629,879	152,562	31.96%
Interest	(2,557,548)	1,465,658	4,097,074	4,613,375	4,736,341	639,267	15.60%
Miscellaneous	6,458,279	6,209,287	5,608,660	6,213,750	6,537,756	929,096	16.57%
Other Financing Sources	4,610,394	1,116,210	1,193,701	2,063,701	1,191,232	(2,469)	-0.21%
Total Village Revenues	\$ 33,987,789	\$ 34,923,422	\$ 37,646,715	\$ 39,689,022	\$ 40,098,564	\$ 2,451,849	6.51%



Village of River Forest
Budget Summary by Account-All Funds
Fiscal Year 2025 Budget

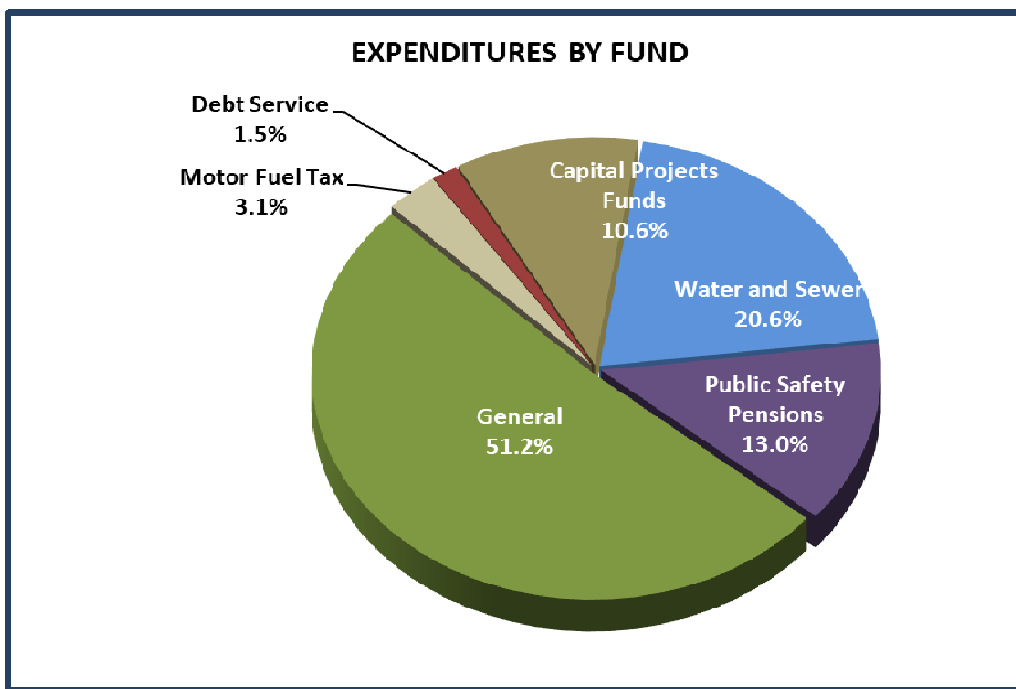
Revenues by Account - All Funds		2022	2023	2024	2024	2025	Increase	% Inc
		Actual	Actual	Budget	Projected	Budget	(Decrease)	(Dec)
411000	Property Taxes-Prior	4,607,761	3,789,027	3,845,372	4,241,111	4,284,398	439,026	11.42%
411021	Property Taxes-Current	4,341,934	4,204,247	4,275,852	4,400,517	4,462,299	186,447	4.36%
	Property Taxes	8,949,695	7,993,274	8,121,224	8,641,628	8,746,697	625,473	7.70%
411150	Personal Property Replacement Tax	316,074	485,101	649,145	396,221	376,410	(272,735)	-42.01%
411190	Restaurant Tax	165,325	165,096	168,855	182,633	184,459	15,604	9.24%
411200	State Sales Tax	2,295,850	2,340,627	2,376,327	2,421,405	2,348,762	(27,565)	-1.16%
411205	State Use Tax	445,293	484,264	480,397	470,790	494,223	13,826	2.88%
411210	Non-Home Rule Sales Tax	1,064,666	1,062,278	1,059,449	1,085,028	1,052,477	(6,972)	-0.66%
411250	Income Tax	1,641,590	1,893,214	1,820,822	1,935,180	2,003,607	182,785	10.04%
411450	Transfer Tax	168,572	113,279	143,644	117,337	138,851	(4,793)	-3.34%
411460	Communication Tax	185,672	185,030	176,617	184,791	183,313	6,696	3.79%
411475	Utility Tax Electric	466,792	441,408	426,112	403,391	439,694	13,582	3.19%
411480	Utility Tax Gas	295,263	338,061	215,246	256,153	188,573	(26,673)	-12.39%
411490	Local Gasoline Tax	111,546	86,056	98,820	84,021	89,307	(9,513)	-9.63%
411600	Cannabis Excise Tax	18,234	18,239	20,973	17,341	18,278	(2,695)	-12.85%
41	Other Taxes	7,174,877	7,612,653	7,636,407	7,554,291	7,517,954	(118,453)	-1.55%
422115	Pet Licenses	2,320	1,200	2,000	2,000	2,000	-	0.00%
422120	Vehicle Licenses	260,962	271,987	290,000	304,000	290,000	-	0.00%
422345	Contractor's License Fees	117,888	114,738	105,000	98,713	100,000	(5,000)	-4.76%
422350	Business Licenses	20,043	21,288	22,000	25,364	25,364	3,364	15.29%
422355	Tent Licenses	120	30	300	-	300	-	0.00%
422360	Building Permits	853,563	555,739	550,000	470,335	707,210	157,210	28.58%
422361	Plumbing Permits	32,555	28,220	35,000	23,780	28,185	(6,815)	-19.47%
422362	Electrical Permits	37,982	26,131	45,000	28,605	30,000	(15,000)	-33.33%
422364	Reinspection Fees	9,750	13,774	13,000	9,900	10,000	(3,000)	-23.08%
422365	Bonfire Permits	-	30	60	-	60	-	0.00%
422366	Beekeeping Permit	-	-	150	-	150	-	0.00%
422368	Solicitors Permits	550	-	1,200	-	1,200	-	0.00%
422369	Zoning Variation Fee	750	5,250	3,000	2,250	3,000	-	0.00%
422370	Film Crew License	4,150	6,850	5,300	8,800	5,560	260	4.91%
422520	Liquor Licenses	23,800	25,600	24,500	32,300	27,000	2,500	10.20%
422570	Cable Television Franchise	198,929	198,820	198,980	185,360	194,000	(4,980)	-2.50%
	Licenses and Permits	1,563,362	1,269,657	1,295,490	1,191,407	1,424,029	128,539	9.92%
433065	Police Reports	2,231	2,335	2,200	2,000	2,200	-	0.00%
433070	Fire Reports	300	420	400	350	500	100	25.00%
433100	Water Sales	3,274,378	3,288,591	3,506,028	3,433,328	3,465,601	(40,427)	-1.15%
433150	Sewer Charges	2,089,132	2,123,345	2,128,622	2,181,984	2,181,390	52,768	2.48%
433160	Water Penalties	26,230	24,570	25,259	33,040	33,000	7,741	30.65%
433180	Garbage Collection	1,168,381	1,164,239	1,195,194	1,198,569	1,243,079	47,885	4.01%
433185	Penalties on Garbage Fees	7,419	7,274	7,934	8,072	8,314	380	4.79%
433200	Metra Parking	13,840	25,778	24,000	29,541	29,500	5,500	22.92%
433220	Parking Lot Fees	128,608	139,247	142,046	130,950	143,005	959	0.68%
433225	Administrative Towing Fees	104,000	134,000	97,000	119,500	107,000	10,000	10.31%
433230	Animal Release Fees	5	50	50	750	50	-	0.00%
433515	NSF Fees	175	575	400	625	400	-	0.00%
433530	50/50 Sidewalk Program	8,042	2,578	10,000	-	10,000	-	0.00%
433536	Elevator Inspection Fees	4,450	3,700	4,450	4,450	4,450	-	0.00%
433537	Elevator Reinspection Fees	450	350	400	-	400	-	0.00%
433540	ROW Encroachment Fees	1,000	1,600	1,000	1,100	1,000	-	0.00%
433550	Ambulance Fees	657,590	1,893,122	2,000,000	1,651,993	2,000,000	-	0.00%
433551	Cell Tower Fees	-	-	-	4,800	2,400	2,400	100.00%
433554	CPR Fees	2,120	-	2,000	4,000	7,500	5,500	275.00%
433557	Car Fire & Extrication Fee	-	-	500	500	500	-	0.00%
433560	State Highway Maintenance	48,793	84,801	69,359	73,130	74,387	5,028	7.25%
	Charges for Services	7,537,144	8,896,575	9,216,842	8,878,682	9,314,676	97,834	1.06%
444230	Police Tickets	126,695	156,116	142,750	178,690	266,823	124,073	86.92%
444240	Automated Traffic Enf Fines	24,446	158,270	274,512	277,036	290,982	16,470	6.00%
444300	Local Ordinance Tickets	620	6,074	2,365	6,881	5,739	3,374	142.66%
444430	Court Fines	76,113	38,786	44,175	52,980	55,960	11,785	26.68%
444435	DUI Fines	3,242	662	2,357	1,461	1,439	(918)	-38.95%
444436	Drug Forfeiture Revenue	-	-	400	8,612	2,881	2,481	620.25%
444439	Article 36 Forfeited Funds	-	-	758	5,278	1,055	297	39.18%
444440	Building Construction Citation	20,470	200	10,000	1,250	5,000	(5,000)	-50.00%
	Fines & Forfeits	251,586	360,108	477,317	532,188	629,879	152,562	31.96%
455100	Interest Earned	790,313	925,043	1,307,137	1,413,375	1,534,842	227,705	17.42%
455110	Interest Income - Leases	-	28,129	-	-	-	-	0.00%
455200	Net Change in Fair Value	(3,347,861)	512,486	2,789,937	3,200,000	3,201,499	411,562	14.75%

Village of River Forest
Budget Summary by Account-All Funds
Fiscal Year 2025 Budget

Revenues by Account - All Funds		2022	2023	2024	2024	2025	Increase	% Inc
		Actual	Actual	Budget	Projected	Budget	(Decrease)	(Dec)
Interest		(2,557,548)	1,465,658	4,097,074	4,613,375	4,736,341	639,267	15.60%
411100	Employer Contribution	4,027,883	3,622,483	3,647,524	3,600,648	3,755,607	108,083	2.96%
466410	Miscellaneous	11,686	28,867	15,000	15,125	15,000	-	0.00%
466411	Miscellaneous Public Safety	17,009	2,622	3,000	10,265	5,000	2,000	66.67%
466412	Reimb-Crossing Guards	85,793	101,644	100,878	104,635	107,779	6,901	6.84%
466415	Reimb of Expenses	-	5,042	2,500	-	2,500	-	0.00%
466417	IRMA Reimbursements	82,281	36,288	52,000	110,435	52,000	-	0.00%
466510	T Mobile Lease	36,000	-	36,000	36,000	39,960	3,960	11.00%
466511	WSCDC Rental Income	54,484	58,203	62,037	61,359	63,769	1,732	2.79%
466515	Lease Amortization	-	30,170	-	-	-	-	0.00%
466521	Law Enforcement Training Reimb	14,212	25,744	11,600	8,022	5,800	(5,800)	-50.00%
466524	ISEARCH Grant	9,125	6,000	6,000	6,000	9,000	3,000	50.00%
466525	Bullet Proof Vest Reimb	4,841	4,990	6,400	5,506	2,881	(3,519)	-54.98%
466527	DCEO Grant	-	-	-	-	250,000	250,000	100.00%
466528	IDOT Safety Grant	-	2,448	10,578	5,649	28,000	17,422	164.70%
466532	Grants	377,645	655,707	350,000	1,031,520	858,000	508,000	145.14%
466536	IRMA Fire Equipment Grant	-	-	-	3,000	2,250	2,250	100.00%
466580	Sales of Meters	13,256	12,237	10,000	12,500	10,000	-	0.00%
466615	MABAS Grant	-	-	-	-	3,000	3,000	100.00%
466620	State Fire Marshal Training	-	-	3,000	7,800	8,000	5,000	166.67%
467381	Employee Contribution	540,936	539,619	568,288	537,993	582,349	14,061	2.47%
467385	Other Contributions	-	-	-	90,000	-	-	0.00%
467388	Sustainability Comm Donations	-	-	-	-	-	-	0.00%
477100	State Allotment	257,373	261,807	273,826	264,687	263,984	(9,842)	-3.59%
477200	State Renewal Allotment	187,996	209,088	224,029	239,495	246,877	22,848	10.20%
477250	State Rebuild Bond Fund Disb	245,426	122,713	-	-	-	-	0.00%
468001	IRMA Excess Surplus	492,333	474,041	200,000	38,111	200,000	-	0.00%
488000	Sale of Property	-	9,574	26,000	25,000	26,000	-	0.00%
Miscellaneous		6,458,279	6,209,287	5,608,660	6,213,750	6,537,756	929,096	16.57%
477001	Transfer From General	-	1,116,210	783,438	1,053,438	795,408	11,970	1.53%
477002	Transfer From Water and Sewer	-	-	116,411	116,411	102,713	(13,698)	-11.77%
477018	Transfer From Capital Improvement	-	-	293,852	293,852	293,111	(741)	-0.25%
487090	Bond Proceeds	4,431,481	-	-	600,000	-	-	0.00%
487091	Bond Premium	178,913	-	-	-	-	-	0.00%
Total Other Financing Sources		4,610,394	1,116,210	1,193,701	2,063,701	1,191,232	(2,469)	-0.21%
Total Revenues		\$ 33,987,789	\$ 34,923,422	\$ 37,646,715	\$ 39,689,022	\$ 40,098,564	\$ 2,451,849	6.51%

Expenditures by Fund- All Funds

FUND	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 PROJECTED	FY 2025 BUDGET
EXPENDITURES AND OTHER FINANCING USES					
General (01)	\$ 17,311,148	\$ 19,121,171	\$ 20,116,778	\$ 19,994,476	\$ 20,922,908
Special Revenue Fund					
Motor Fuel Tax (03)	501,999	315,248	1,294,633	264,918	1,251,657
Debt Service Fund					
Debt Service Fund (05)	265,650	278,958	571,565	571,915	611,312
Capital Project Funds					
Capital Equip Replacement (13)	234,308	278,436	1,082,279	524,781	1,818,590
Capital Improvements Fund (14)	1,123,261	2,748,528	2,491,127	2,257,487	1,777,132
TIF-Madison Street (31)	113,901	151,946	734,505	499,327	246,070
TIF-North Avenue (32)	1,358	67,300	302,515	210,840	188,433
Infrastructure Imp Bond (35)	235,878	252,258	300,000	300,522	300,000
	1,708,706	3,498,468	4,910,426	3,792,957	4,330,225
Enterprise Fund					
Water and Sewer (02)	5,840,059	4,372,941	6,252,649	5,680,978	8,433,451
Trust and Agency Funds					
Police Pension (09)	3,135,175	2,760,948	2,879,462	2,961,617	3,002,872
Fire Pension (10)	2,274,317	2,237,567	2,285,065	2,137,842	2,307,853
	5,409,492	4,998,515	5,164,527	5,099,459	5,310,725
Total Village Expenditures	\$ 31,037,054	\$ 32,585,301	\$ 38,310,578	\$ 35,404,703	\$ 40,860,278

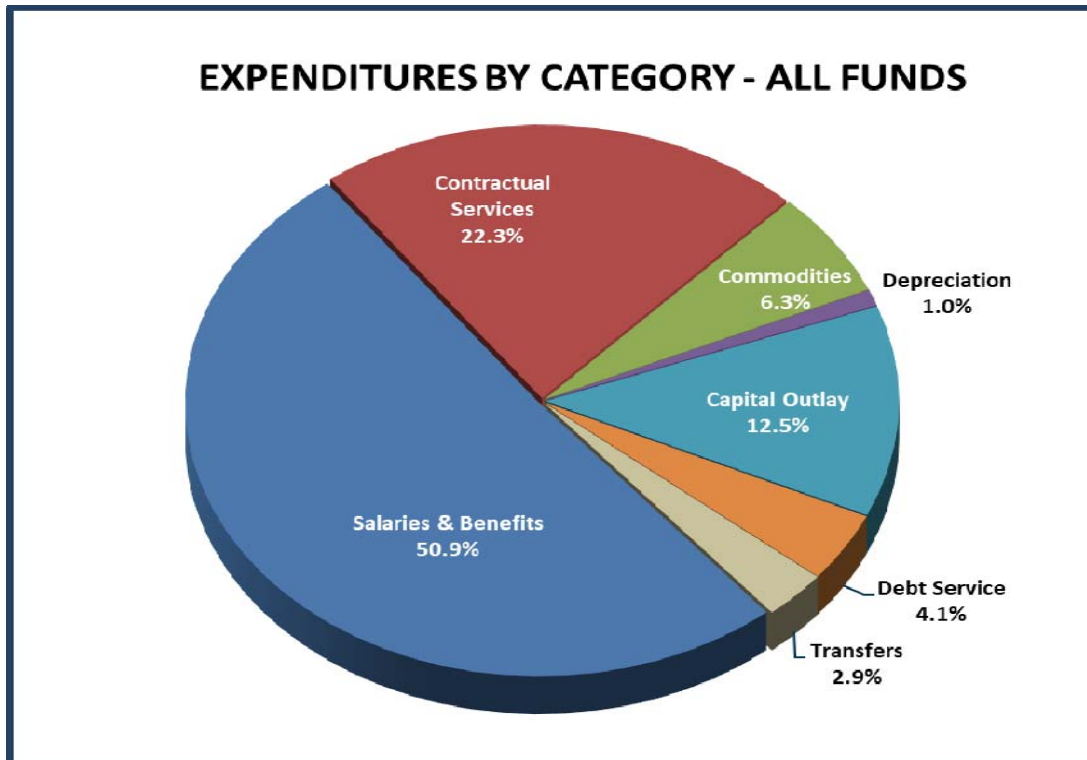


Expenditures by Category- All Funds

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget	\$CHNG FY24/25	% CHNG FY24/25
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EXPENDITURES BY CATEGORY-ALL FUNDS

Personal Services	\$ 8,054,802	\$ 8,578,554	\$ 9,479,093	\$ 8,983,725	\$ 9,709,352	\$ 230,259	2.43%
Employee Benefits	11,033,891	10,331,324	10,833,538	10,628,269	11,090,210	256,672	2.37%
Salaries & Benefits	19,088,693	18,909,878	20,312,631	19,611,994	20,799,562	486,931	2.40%
Contractual Services	5,262,681	5,723,726	5,910,566	6,162,043	9,127,747	3,217,181	54.43%
Commodities	2,220,866	2,239,308	2,676,538	2,730,450	2,567,400	(109,138)	-4.08%
Depreciation	390,638	395,033	390,760	390,760	390,760	-	0.00%
Capital Outlay	3,509,605	3,671,442	6,178,733	3,341,728	5,096,790	(1,081,943)	-17.51%
Debt Service	564,571	529,704	1,647,649	1,704,027	1,686,787	39,138	2.38%
Transfers	-	1,116,210	1,193,701	1,463,701	1,191,232	(2,469)	-0.21%
Total Expenditures	\$ 31,037,054	\$ 32,585,301	\$ 38,310,578	\$ 35,404,703	\$ 40,860,278	\$ 2,549,700	6.66%



Village of River Forest
Budget Summary by Account - All Funds
Fiscal Year 2025 Budget

Expenditures by Account - All Funds		2022	2023	2024	2024	2025	Increase	% Inc
		Actual	Actual	Budget	Projected	Budget	(Decrease)	(Dec)
Personal Services								
510100	Salaries Sworn	4,611,139	4,961,327	5,602,235	5,370,464	5,737,665	135,430	2.42%
510200	Salaries Regular	2,415,312	2,525,622	2,775,247	2,496,876	2,833,763	58,516	2.11%
511500	Specialist Pay	184,021	204,694	194,127	199,764	195,397	1,270	0.65%
511600	Holiday Pay	186,004	209,437	239,091	230,728	241,428	2,337	0.98%
511700	Overtime	514,876	526,384	477,193	531,830	490,737	13,544	2.84%
511727	IDOT STEP Overtime	1,195	-	10,578	6,732	28,000	17,422	164.70%
511800	Educational Incentives	37,850	44,000	57,650	56,750	58,750	1,100	1.91%
511950	Insurance Refusal Reimb	5,750	6,650	7,200	5,550	3,300	(3,900)	-54.17%
513000	Part-Time Salaries	98,655	100,440	115,772	85,031	120,312	4,540	3.92%
	Total Personal Services	8,054,802	8,578,554	9,479,093	8,983,725	9,709,352	230,259	2.43%
Employee Benefits								
520320	FICA	158,728	165,733	189,043	168,615	192,933	3,890	2.06%
520325	Medicare	112,675	119,834	135,373	123,827	140,487	5,114	3.78%
520330	IMRF	174,511	147,232	208,354	180,197	210,229	1,875	0.90%
520350	Employee Assistance Program	1,966	1,966	9,906	2,000	2,180	(7,726)	-77.99%
520375	Fringe Benefits	21,009	19,825	27,840	22,244	27,360	(480)	-1.72%
520381	IMRF Pension Expense	(55,248)	116,621	-	-	-	-	0.00%
520400	Health Insurance	1,068,666	1,129,942	1,190,136	1,232,276	1,253,839	63,703	5.35%
520420	Health Insurance - Retirees	126,190	142,365	132,295	135,645	134,910	2,615	1.98%
520421	OPEB - Other Post Employment Ber	9,193	(127,311)	-	-	-	-	0.00%
520425	Life Insurance	4,526	4,446	5,574	4,888	5,227	(347)	-6.23%
520430	VEBA Contributions	148,357	145,595	184,467	188,817	190,881	6,414	3.48%
520500	Wellness Program	3,870	566	2,000	865	2,000	-	0.00%
526100	Public Safety Pensions	4,829,178	4,828,003	4,987,458	4,836,246	5,124,557	137,099	2.75%
526150	Public Safety Pension Refunds	402,387	14,024	50,000	132,000	50,000	-	0.00%
530009	Police Pension Contributions	2,096,479	1,943,889	1,944,053	1,885,982	1,969,131	25,078	1.29%
530010	Fire Pension Contributions	1,931,404	1,678,594	1,767,039	1,714,667	1,786,476	19,437	1.10%
	Total Employee Benefits	11,033,891	10,331,324	10,833,538	10,628,269	11,090,210	256,672	2.37%
Contractual Services								
530100	Electricity	39,013	32,803	38,004	52,066	46,646	8,642	22.74%
530200	Communications	67,020	71,464	75,355	69,066	73,385	(1,970)	-2.61%
530300	Auditing Services	39,510	36,060	39,872	37,131	41,095	1,223	3.07%
530350	Actuarial Services	14,150	9,570	13,870	13,930	14,323	453	3.27%
530360	Payroll Services	35,050	37,825	47,460	47,085	48,370	910	1.92%
530370	Professional Services	16,691	74,437	103,650	103,216	129,102	25,452	24.56%
530371	Recorder's Office Fees	264	-	1,000	1,000	2,000	1,000	100.00%
530380	Consulting Services	419,583	473,286	613,000	395,154	482,914	(130,086)	-21.22%
530385	Administrative Adjudication	17,373	20,188	24,300	25,177	28,800	4,500	18.52%
530395	Bond Issuance Costs	79,624	-	-	-	-	-	0.00%
530400	Secretarial Services	9,887	3,088	10,000	5,000	10,000	-	0.00%
530410	IT Support	299,895	328,648	325,315	421,049	400,804	75,489	23.20%
530420	Legal Services	98,498	34,882	75,000	26,354	46,700	(28,300)	-37.73%
530425	Village Attorney	207,847	113,226	205,000	126,500	162,500	(42,500)	-20.73%
530426	Village Prosecutor	11,615	18,163	18,000	18,000	18,000	-	0.00%
530429	Vehicle Sticker Program	17,214	18,766	19,755	21,677	23,082	3,327	16.84%
530430	Animal Control	1,350	2,580	3,200	2,769	3,860	660	20.63%
530440	Property Taxes	50	-	-	-	-	-	0.00%
531100	Health/Inspection Services	16,776	20,429	20,000	11,835	15,000	(5,000)	-25.00%
531250	Unemployment Claims	16,806	-	5,000	1,000	5,000	-	0.00%
531300	Inspections	76,481	86,328	91,100	71,429	77,800	(13,300)	-14.60%
531305	Plan Review Services	38,916	50,170	40,000	64,801	82,000	42,000	105.00%
531310	Julie Notifications	2,208	1,964	3,345	2,150	2,230	(1,115)	-33.33%
532100	Bank Fees	62,232	66,368	72,454	71,541	77,828	5,374	7.42%
532200	Liability Insurance	263,109	335,845	396,681	435,690	550,148	153,467	38.69%
532250	IRMA Liability Deductible	252,969	289,709	19,500	9,500	19,500	-	0.00%
533010	Equipment Lease	-	-	19,940	19,940	52,427	32,487	162.92%
533050	Water System Maintenance	94,650	54,006	123,500	108,131	128,000	4,500	3.64%
533055	Hydrant Maintenance	4,487	9,586	10,000	10,000	10,000	-	0.00%
533100	Maintenance of Equipment	22,323	20,127	35,495	34,074	37,500	2,005	5.65%
533200	Maintenance of Vehicles	115,143	185,551	162,980	176,877	171,490	8,510	5.22%
533300	Maint of Office Equipment	9,884	11,781	11,550	10,942	11,431	(119)	-1.03%

Village of River Forest
Budget Summary by Account - All Funds
Fiscal Year 2025 Budget

Expenditures by Account - All Funds		2022	2023	2024	2024	2025	Increase	% Inc
		Actual	Actual	Budget	Projected	Budget	(Decrease)	(Dec)
533400	Maintenance Traffic/St Lights	74,160	94,285	74,500	70,463	74,500	-	0.00%
533550	Maintenance of Trees	74,340	81,802	98,500	98,500	112,000	13,500	13.71%
533600	Maintenance of Buildings	122,009	96,449	121,220	105,336	147,720	26,500	21.86%
533610	Maintenance of Sidewalks	62,327	52,239	55,000	59,861	240,000	185,000	336.36%
533620	Maintenance of Streets	106,736	204,975	217,500	186,901	207,500	(10,000)	-4.60%
533630	Overhead Sewer Program	100,350	58,703	59,000	16,000	59,000	-	0.00%
533631	Lead Service Line Program	146,274	155,000	50,000	142,500	2,150,000	2,100,000	4200.00%
533640	Sewer/Catch Basin Repair	7,583	6,151	50,000	38,468	45,000	(5,000)	-10.00%
534100	Training	58,458	63,160	80,210	81,525	96,775	16,565	20.65%
534150	Tuition Reimbursement	-	-	-	-	10,000	10,000	100.00%
534200	Community Support Services	154,211	187,825	203,071	176,077	239,718	36,647	18.05%
534250	Travel & Meeting	15,188	19,999	50,575	28,112	63,905	13,330	26.36%
534275	WSCDC Contribution	185,967	228,382	275,285	305,386	372,584	97,299	35.34%
534290	License Fees	12,000	12,000	12,000	12,000	12,000	-	0.00%
534300	Dues & Subscriptions	59,232	59,790	88,958	92,206	79,503	(9,455)	-10.63%
534350	Printing	7,264	8,226	9,425	6,829	9,320	(105)	-1.11%
534400	Medical & Screening	45,708	18,179	36,765	23,165	35,840	(925)	-2.52%
534450	Testing	25,761	9,458	10,000	5,933	10,000	-	0.00%
534480	Water Testing	2,783	2,689	6,690	8,475	8,750	(3,100)	-46.34%
535300	Advertising/Legal Notice	16,684	22,153	19,150	25,951	18,750	(400)	-2.09%
535350	Dumping Fees	29,248	29,588	35,000	25,566	33,000	(2,000)	-5.71%
535400	Damage Claims	88,544	27,962	34,000	119,120	30,000	(4,000)	-11.76%
535450	Street Light Electricity	35,243	33,503	29,000	44,085	41,500	12,500	43.10%
535500	Collection & Disposal	1,173,006	1,162,148	1,195,194	1,206,873	1,243,079	47,885	4.01%
535510	Leaf Disposal	58,214	59,192	60,397	64,985	60,798	401	0.66%
535600	Community & Employee Programs	70,524	28,622	54,800	62,662	59,730	4,930	9.00%
535700	GEMT Expenses	180,249	594,396	360,000	761,980	900,000	540,000	150.00%
	Total Contractual Services	5,262,681	5,723,726	5,910,566	6,162,043	9,127,747	3,217,181	54.43%
Commodities								
540100	Office Supplies	34,172	30,981	30,845	35,050	36,325	5,480	17.77%
540150	Equipment	39,794	23,629	250,550	340,936	65,320	(185,230)	-73.93%
540200	Gas & Oil	110,307	140,840	144,123	122,668	124,075	(20,048)	-13.91%
540300	Uniforms Sworn Personnel	55,493	63,999	70,950	76,679	92,200	21,250	29.95%
540310	Uniforms Other Personnel	9,294	9,078	9,550	9,110	9,125	(425)	-4.45%
540400	Prisoner Care	4,151	2,663	3,650	2,524	3,600	(50)	-1.37%
540500	Vehicle Parts	13,684	16,760	22,000	17,366	18,000	(4,000)	-18.18%
540600	Operating Supplies/Equipment	134,407	116,060	126,520	123,338	129,600	3,080	2.43%
540601	Radios	1,103	6,277	10,050	7,500	6,650	(3,400)	-33.83%
540602	Firearms and Range Supplies	18,097	15,438	21,050	19,875	26,500	5,450	25.89%
540603	Evidence Supplies	2,565	5,702	7,200	6,950	7,600	400	5.56%
540605	DUI Expenditures	219	4,038	4,100	4,450	5,500	1,400	34.15%
540610	Drug Forfeiture Expenditures	-	-	400	500	800	400	100.00%
540615	Article 36 Seizures	-	-	1,600	1,000	3,200	1,600	100.00%
540620	Cannabis Tax Act Expenditures	15,574	17,176	13,100	8,900	13,100	-	0.00%
540800	Trees	19,415	35,520	41,000	28,885	41,000	-	0.00%
541300	Postage	16,117	19,452	20,359	20,704	21,322	963	4.73%
542100	Snow & Ice Control	35,918	27,433	68,294	68,304	65,318	(2,976)	-4.36%
542200	Water From Chicago	1,672,427	1,666,885	1,799,772	1,807,497	1,868,410	68,638	3.81%
543100	Miscellaneous Expenses	38,129	37,377	31,425	28,214	29,755	(1,670)	-5.31%
	Total Commodities	2,220,866	2,239,308	2,676,538	2,730,450	2,567,400	(109,138)	-4.08%
Depreciation/Gain/Loss								
550010	Depreciation	390,638	395,033	390,760	390,760	390,760	-	0.00%
	Total Depreciation/Gain/Loss	390,638	395,033	390,760	390,760	390,760	-	0.00%
Capital Outlay								
550500	Building Improvements	44,272	1,500	445,677	414,448	682,950	237,273	53.24%
551150	Sewer System Improvements	203,999	160,950	475,000	169,954	275,000	(200,000)	-42.11%
551205	Streetscape Improvements	8,876	1,218	485,075	68,900	366,171	(118,904)	-24.51%
551210	Parking Lot Improvements	-	5,400	150,000	79,192	-	(150,000)	-100.00%
551250	Alley Improvements	956,848	2,401,334	723,000	715,616	-	(723,000)	-100.00%
551300	Water System Improvements	1,303,639	49,241	240,000	192,628	475,000	235,000	97.92%
551400	Meter Replacement Program	-	-	10,000	10,000	23,000	13,000	130.00%

Village of River Forest
Budget Summary by Account - All Funds
Fiscal Year 2025 Budget

Expenditures by Account - All Funds		2022	2023	2024	2024	2025	Increase	% Inc
		Actual	Actual	Budget	Projected	Budget	(Decrease)	(Dec)
554300	Other Improvements	47,190	106,472	753,000	524,289	150,000	(603,000)	-80.08%
558610	Furniture and Equipment	-	-	40,000	40,438	-	(40,000)	-100.00%
558620	Information Technology Equip	42,284	242,103	352,000	200,000	241,900	(110,100)	-31.28%
558700	Police Vehicles	-	188,058	206,370	226,302	65,407	(140,963)	-68.31%
558720	Police Equipment	23,400	-	186,332	170,432	148,666	(37,666)	-20.21%
558800	Fire Vehicles	-	46,433	-	72,599	235,417	235,417	100.00%
558850	Fire Equipment	-	43,945	26,000	-	26,000	-	0.00%
558910	Public Works Vehicles	-	-	630,000	-	1,000,000	370,000	58.73%
558925	Public Works Equipment	210,908	-	-	26,000	26,000	26,000	100.00%
559100	Street Improvements	668,189	424,788	1,456,279	430,930	1,381,279	(75,000)	-5.15%
	Total Capital Outlay	3,509,605	3,671,442	6,178,733	3,341,728	5,096,790	(1,081,943)	-17.51%
Debt Service								
560035	2020 GO Bond Principal	262,500	-	-	-	-	-	0.00%
560036	2020 GO Bond Interest	3,150	-	-	-	-	-	0.00%
560035	DSEB Bond Principal	-	275,000	275,000	275,000	300,000	25,000	9.09%
560036	DSEB Bond Interest	-	3,483	2,613	2,613	17,750	15,137	579.30%
560081	Interfund Loan Interest	50,946	-	56,190	112,568	56,190	-	0.00%
560104	IEPA Loan Principal (WS)	-	-	693,016	693,015	708,416	15,400	2.22%
560105	IEPA Loan Interest (WS)	247,975	233,103	224,130	224,131	208,730	(15,400)	-6.87%
560106	Series 2022 Principal	-	-	200,000	200,000	205,000	5,000	2.50%
560107	Series 2022 Interest	-	18,118	196,700	196,700	190,701	(5,999)	-3.05%
	Total Debt Service	564,571	529,704	1,647,649	1,704,027	1,686,787	39,138	2.38%
Transfers								
575005	Transfer to Debt Service	-	-	293,852	293,852	293,111	(741)	-0.25%
575013	Transfer to CERF	-	1,116,210	899,849	899,849	898,121	(1,728)	-0.19%
575014	Transfer To CIF	-	-	-	270,000	-	-	0.00%
	Total Transfers	-	1,116,210	1,193,701	1,463,701	1,191,232	(2,469)	-0.21%
	Total Expenditures	31,037,054	32,585,301	38,310,578	35,404,703	40,860,278	2,549,700	6.66%

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 2025 Budget**

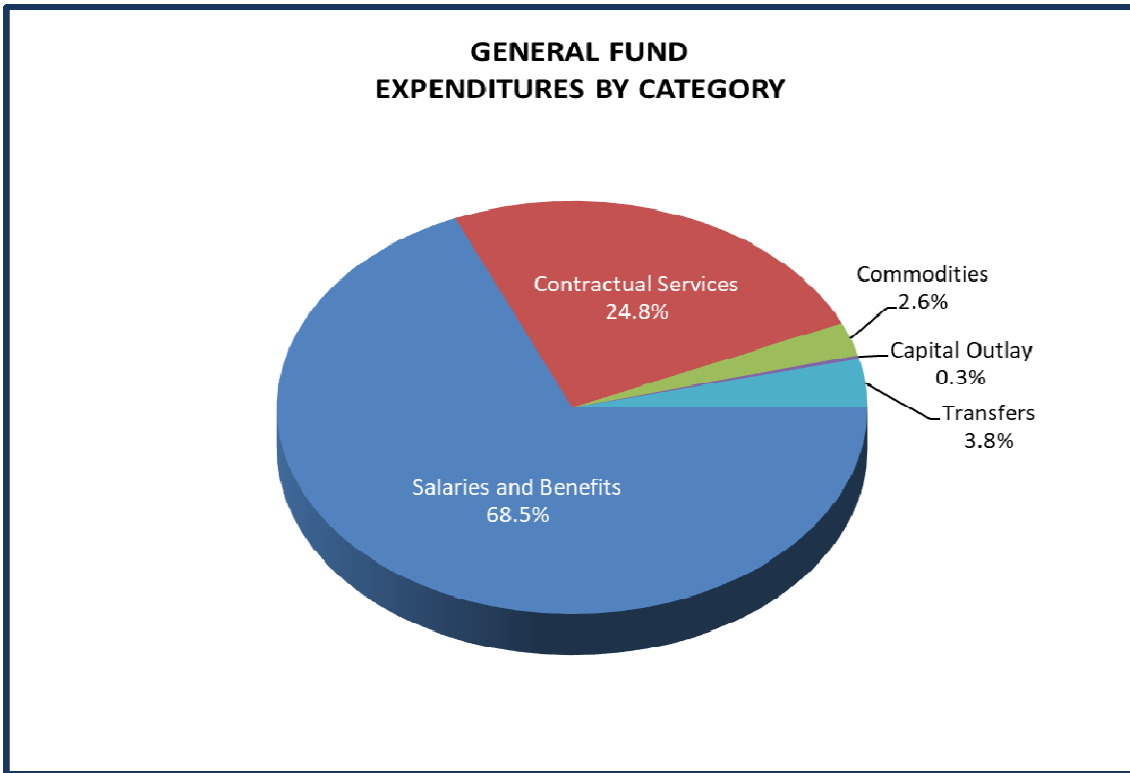
Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Increase (Decrease)	% Inc (Dec)
01	General Fund							
01-00-00-41-1000	Property Tax-Prior Years	3,646,916	3,384,068	3,299,859	3,778,573	3,729,975	430,116	13.03%
01-00-00-41-1021	Property Tax-Current Year	3,660,269	3,709,403	3,707,491	3,847,726	3,897,792	190,301	5.13%
	Property Taxes	7,307,185	7,093,471	7,007,350	7,626,299	7,627,767	620,417	8.85%
01-00-00-41-1150	Replacement Tax	316,074	485,101	649,145	396,221	376,410	(272,735)	-42.01%
01-00-00-41-1190	Restaurant Tax	165,325	165,096	168,855	182,633	184,459	15,604	9.24%
01-00-00-41-1200	Sales Tax	2,295,850	2,340,627	2,376,327	2,421,405	2,348,762	(27,565)	-1.16%
01-00-00-41-1205	State Use Tax	445,293	484,264	480,397	470,790	494,223	13,826	2.88%
01-00-00-41-1210	Non-Home Rule Sales Tax	1,064,666	1,062,278	1,059,449	1,085,028	1,052,477	(6,972)	-0.66%
01-00-00-41-1250	Income Tax	1,641,590	1,893,214	1,820,822	1,935,180	2,003,607	182,785	10.04%
01-00-00-41-1450	Transfer Tax	168,572	113,279	143,644	117,337	138,851	(4,793)	-3.34%
01-00-00-41-1460	Communication Tax	185,672	185,030	176,617	184,791	183,313	6,696	3.79%
01-00-00-41-1475	Utility Tax Elec	466,792	441,408	426,112	403,391	439,694	13,582	3.19%
01-00-00-41-1480	Utility Tax Gas	295,263	338,061	215,246	256,153	188,573	(26,673)	-12.39%
01-00-00-41-1490	Local Gasoline Tax	111,546	86,056	98,820	84,021	89,307	(9,513)	-9.63%
01-00-00-41-1600	Cannabis State Excise Tax	18,234	18,239	20,973	17,341	18,278	(2,695)	-12.85%
	Other Taxes	7,174,877	7,612,653	7,636,407	7,554,291	7,517,954	(118,453)	-1.55%
01-00-00-42-2115	Pet Licenses	2,320	1,200	2,000	2,000	2,000	-	0.00%
01-00-00-42-2120	Vehicle Licenses	260,962	271,987	290,000	304,000	290,000	-	0.00%
01-00-00-42-2345	Contractor's License Fees	117,888	114,738	105,000	98,713	100,000	(5,000)	-4.76%
01-00-00-42-2350	Business Licenses	20,043	21,288	22,000	25,364	25,364	3,364	15.29%
01-00-00-42-2355	Tent Licenses	120	30	300	-	300	-	0.00%
01-00-00-42-2360	Building Permits	818,620	526,518	525,000	437,868	675,000	150,000	28.57%
01-00-00-42-2361	Plumbing Permits	32,555	28,220	35,000	23,780	28,185	(6,815)	-19.47%
01-00-00-42-2362	Electrical Permits	37,982	26,131	45,000	28,605	30,000	(15,000)	-33.33%
01-00-00-42-2364	Reinspection Fees	9,750	13,774	13,000	9,900	10,000	(3,000)	-23.08%
01-00-00-42-2365	Bonfire Permits	-	30	60	-	60	-	0.00%
01-00-00-42-2366	Beekeeping Permit	-	-	150	-	150	-	0.00%
01-00-00-42-2368	Solicitors Permits	550	-	1,200	-	1,200	-	0.00%
01-00-00-42-2369	Zoning Variation Fee	750	5,250	3,000	2,250	3,000	-	0.00%
01-00-00-42-2370	Film Crew License	4,150	6,850	5,300	8,800	5,560	260	4.91%
01-00-00-42-2520	Liquor Licenses	23,800	25,600	24,500	32,300	27,000	2,500	10.20%
01-00-00-42-2570	Cable/Video Svc Provider Fees	198,929	198,820	198,980	185,360	194,000	(4,980)	-2.50%
	Licenses & Permits	1,528,419	1,240,436	1,270,490	1,158,940	1,391,819	121,329	9.55%
01-00-00-43-3065	Police Reports	2,231	2,335	2,200	2,000	2,200	-	0.00%
01-00-00-43-3070	Fire Reports	300	420	400	350	500	100	25.00%
01-00-00-43-3180	Garbage Collection	1,168,381	1,164,239	1,195,194	1,198,569	1,243,079	47,885	4.01%
01-00-00-43-3185	Penalties on Garbage Fees	7,419	7,274	7,934	8,072	8,314	380	4.79%
01-00-00-43-3200	Metra Daily Parking	10,380	19,334	18,000	21,835	22,000	4,000	22.22%
01-00-00-43-3220	Parking Lot Permit Fees	96,456	104,435	106,534	98,151	107,254	720	0.68%
01-00-00-43-3225	Administrative Towing Fees	104,000	134,000	97,000	119,500	107,000	10,000	10.31%
01-00-00-43-3230	Animal Release Fees	5	50	50	750	50	-	0.00%
01-00-00-43-3515	NSF Fees	-	25	200	-	200	-	0.00%
01-00-00-43-3530	50/50 Sidewalk Program	8,042	2,578	10,000	-	10,000	-	0.00%
01-00-00-43-3536	Elevator Inspection Fees	4,450	3,700	4,450	4,450	4,450	-	0.00%
01-00-00-43-3537	Elevator Reinspection Fees	450	350	400	-	400	-	0.00%
01-00-00-43-3540	ROW Encroachment Fees	1,000	1,600	1,000	1,100	1,000	-	0.00%
01-00-00-43-3550	Ambulance Fees	657,590	1,893,122	1,000,000	847,600	1,000,000	-	0.00%
01-00-00-43-3551	Cell Tower Fees	-	-	-	4,800	2,400	2,400	100.00%
01-00-00-43-3554	CPR Fees	2,120	-	2,000	4,000	7,500	5,500	275.00%
01-00-00-43-3557	Car Fire & Extrication Fee	-	-	500	500	500	-	0.00%
01-00-00-43-3560	State Highway Maintenance	48,793	84,801	69,359	73,130	74,387	5,028	7.25%
	Charges for Services	2,111,617	3,418,263	2,515,221	2,384,807	2,591,234	76,013	3.02%
01-00-00-44-4230	Police Tickets	126,695	156,116	142,750	178,690	266,823	124,073	86.92%
01-00-00-44-4240	Automated Traffic Enf Fines	-	14,298	14,512	14,512	14,730	218	1.50%
01-00-00-44-4300	Local Ordinance Tickets	620	6,074	2,365	6,881	5,739	3,374	142.66%
01-00-00-44-4430	Court Fines	76,113	38,786	44,175	52,980	55,960	11,785	26.68%
01-00-00-44-4435	DUI Fines	3,242	662	2,357	1,461	1,439	(918)	-38.95%
01-00-00-44-4436	Drug Forfeiture Revenue	-	-	400	8,612	2,881	2,481	620.25%
01-00-00-44-4439	Article 36 Forfeited Funds	-	-	758	5,278	1,055	297	39.18%
01-00-00-44-4440	Building Construction Citation	20,470	200	10,000	1,250	5,000	(5,000)	-50.00%
	Fines & Forfeits	227,140	216,136	217,317	269,664	353,627	136,310	62.72%
01-00-00-45-5100	Interest	74,408	177,023	149,877	402,995	376,444	226,567	151.17%
01-00-00-45-5110	Interest Income - Leases	-	28,129	-	-	-	-	0.00%

**Village of River Forest
General Fund Revenues
Budget Detail by Account
Fiscal Year 2025 Budget**

Account Number	Description	2022	2023	2024	2024	2025	Increase	% Inc
		Actual	Actual	Budget	Projected	Budget	(Decrease)	(Dec)
01-00-00-45-5200	Net Change in Fair Value	(112,421)	(15,050)	-	-	-	-	0.00%
	Interest	(38,013)	190,102	149,877	402,995	376,444	226,567	151.17%
01-00-00-46-6410	Miscellaneous	8,180	27,667	10,000	14,125	10,000	-	0.00%
01-00-00-46-6411	Miscellaneous Public Safety	17,009	2,622	3,000	10,265	5,000	2,000	66.67%
01-00-00-46-6412	Reimbursements-Crossing Guarc	85,793	101,644	100,878	104,635	107,779	6,901	6.84%
01-00-00-46-6415	Reimbursement of Expenses	-	5,042	2,500	-	2,500	-	0.00%
01-00-00-46-6417	IRMA Reimbursements	69,265	36,288	50,000	110,435	50,000	-	0.00%
01-00-00-46-6510	T-Mobile Lease	36,000	-	36,000	36,000	39,960	3,960	11.00%
01-00-00-46-6511	WSCDC Rental Income	54,484	58,203	62,037	61,359	63,769	1,732	2.79%
01-00-00-46-6515	Lease Right-to-Use Amort	-	30,170	-	-	-	-	0.00%
01-00-00-46-8001	IRMA Excess	424,194	444,652	200,000	38,111	200,000	-	0.00%
	Miscellaneous	694,925	706,288	464,415	374,930	479,008	14,593	3.14%
01-00-00-46-6521	Law Enforcement Training Reiml	14,212	25,744	11,600	8,022	5,800	(5,800)	-50.00%
01-00-00-46-6524	ISEARCH Grant	9,125	6,000	6,000	6,000	9,000	3,000	50.00%
01-00-00-46-6525	Bullet Proof Vest Reimb-DOJ	4,841	4,990	6,400	5,506	2,881	(3,519)	-54.98%
01-00-00-46-6528	IDOT Traffic Safety Grant	-	2,448	10,578	5,649	28,000	17,422	164.70%
01-00-00-46-6532	Grants	377,645	655,707	-	681,520	108,000	108,000	100.00%
01-00-00-46-6536	IRMA Fire Equipment Grant	-	-	-	-	2,250	2,250	100.00%
01-00-00-46-6615	MABAS Grant	-	-	-	-	3,000	3,000	100.00%
01-00-00-46-6620	State Fire Marshal Training	-	-	3,000	7,800	8,000	5,000	166.67%
	Grants & Contributions	405,823	694,889	37,578	714,497	166,931	129,353	344.23%
01-00-00-48-8000	Sale of Property	-	-	1,000	-	1,000	-	0.00%
	Other Financing Sources	-	-	1,000	-	1,000	-	0.00%
	Revenue	19,411,973	21,172,238	19,299,655	20,486,423	20,505,784	1,206,129	6.25%

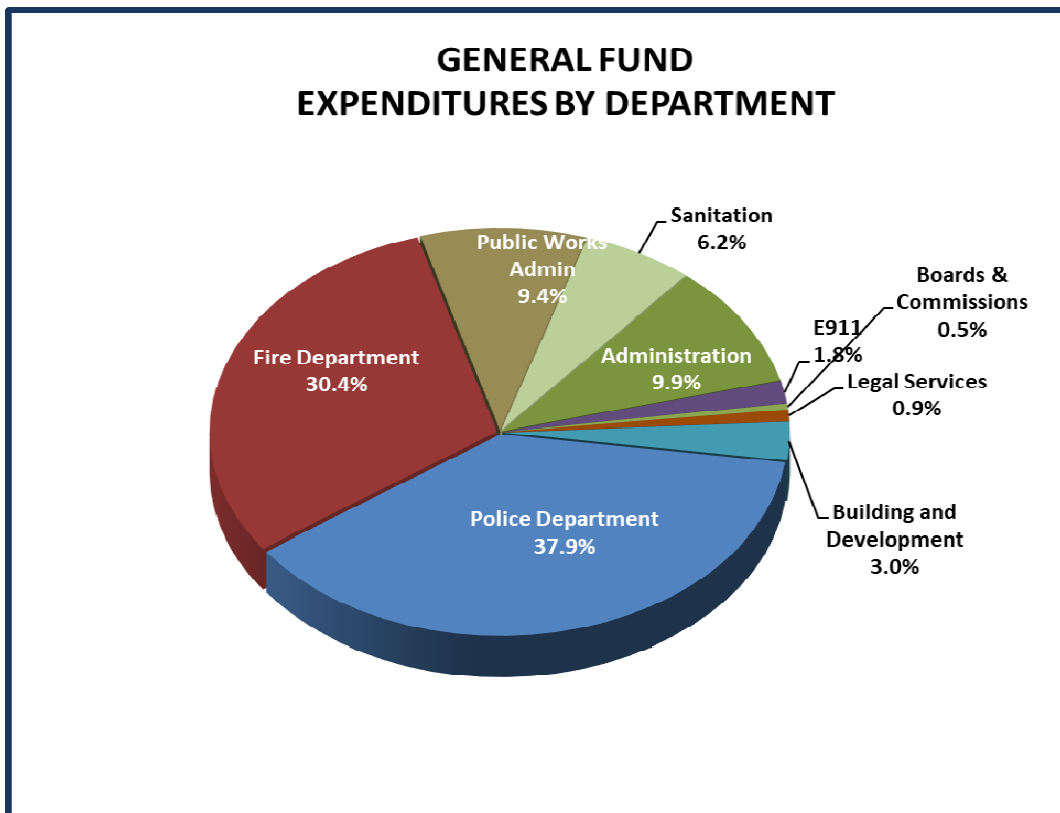
General Fund- Expenditures by Category

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget	\$CHNG FY24/25	% CHNG FY24/25
EXPENDITURES BY CATEGORY							
Personal Services	7,228,839	7,754,085	8,550,285	8,177,646	8,764,855	214,570	2.51%
Employee Benefits	5,582,749	5,248,227	5,455,240	5,352,992	5,571,749	116,509	2.14%
Salaries and Benefits	12,811,588	13,002,312	14,005,525	13,530,638	14,336,604	331,079	2.36%
Contractual Services	4,108,307	4,573,702	4,316,903	4,654,206	5,184,998	868,095	20.11%
Commodities	391,253	428,947	710,912	754,194	545,898	(165,014)	-23.21%
Capital Outlay	-	-	300,000	2,000	60,000	(240,000)	-80.00%
Transfers	-	1,116,210	783,438	1,053,438	795,408	11,970	1.53%
TOTAL	17,311,148	19,121,171	20,116,778	19,994,476	20,922,908	806,130	4.01%



General Fund Expenditures by Department

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget	\$CHNG FY24/25	% CHNG FY24/25
EXPENDITURES BY DEPARTMENT							
Administration	1,875,604	1,961,435	1,866,243	1,924,031	2,062,763	196,520	10.53%
E911	194,807	237,502	283,785	312,886	380,084	96,299	33.93%
Boards & Commissions	95,166	100,392	141,760	99,502	100,473	(41,287)	-29.12%
Legal Services	294,554	135,190	253,000	152,804	193,000	(60,000)	-23.72%
Building and Development	547,220	543,416	598,160	535,869	634,814	36,654	6.13%
Police Department	6,394,080	7,002,441	7,671,234	7,474,354	7,931,162	259,928	3.39%
Fire Department	5,220,366	6,108,385	5,969,512	6,281,010	6,362,376	392,864	6.58%
Public Works Admin	1,458,131	1,811,070	2,076,993	1,942,162	1,953,359	(123,634)	-5.95%
Sanitation	1,231,220	1,221,340	1,256,091	1,271,858	1,304,877	48,786	3.88%
TOTAL	17,311,148	19,121,171	20,116,778	19,994,476	20,922,908	806,130	4.01%



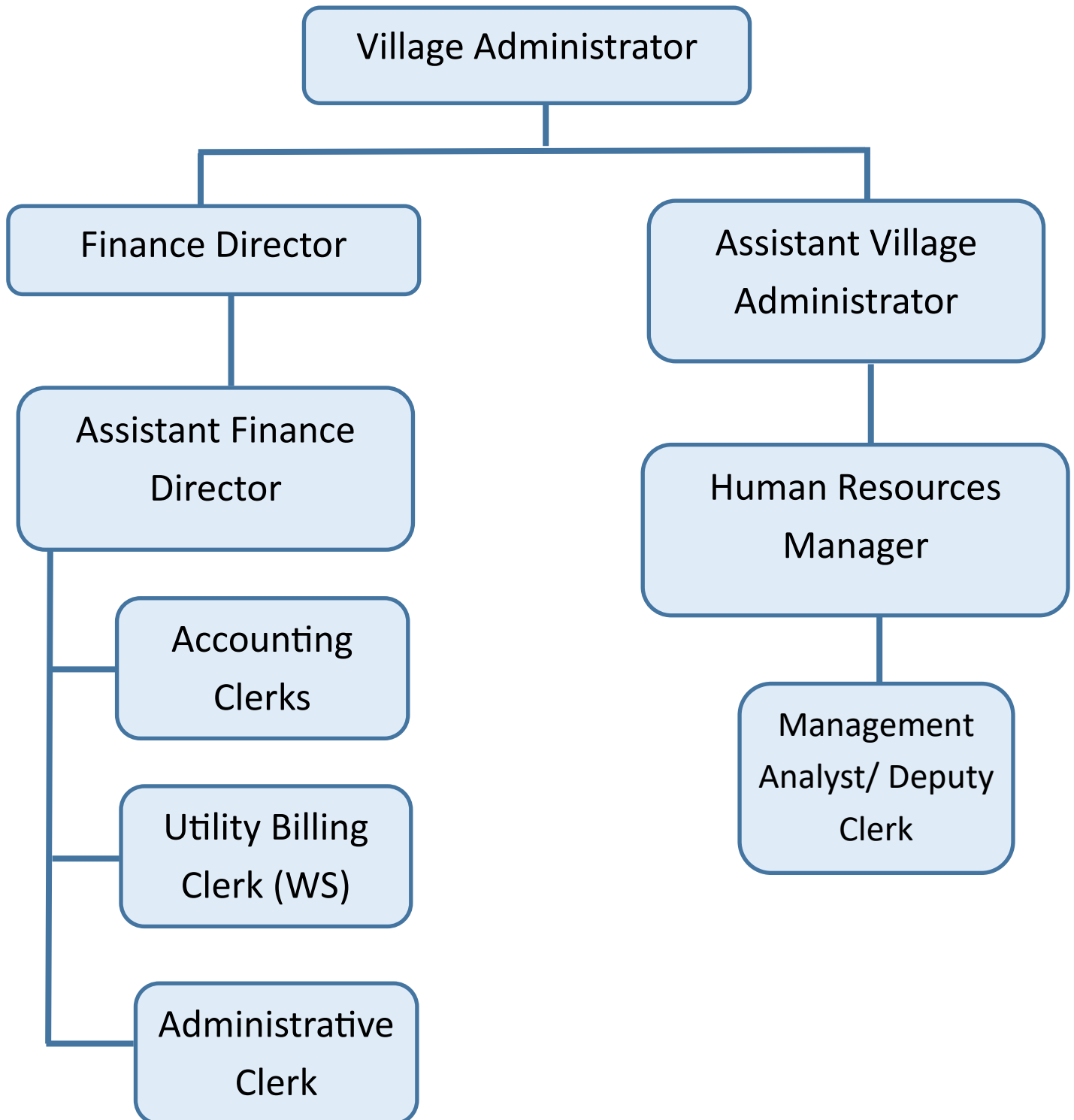
**Village of River Forest
General Fund
Fiscal Year 2025 Budget**

Expenditures by Account	2022	2023	2024	2024	2025	Increase	% Inc	
	Actual	Actual	Budget	Projected	Budget	(Decrease)	(Dec)	
Personal Services								
510100	Salaries Sworn	4,611,139	4,961,327	5,602,235	5,370,464	5,737,665	135,430	2.42%
510200	Salaries Regular	1,603,221	1,709,271	1,870,939	1,702,100	1,913,766	42,827	2.29%
511500	Specialist Pay	181,921	203,294	192,727	197,164	193,997	1,270	0.66%
511600	Holiday Pay	186,004	209,438	239,091	230,728	241,428	2,337	0.98%
511700	Overtime	505,528	520,297	465,193	523,277	478,737	13,544	2.91%
511727	IDOT STEP Overtime	1,195	-	10,578	6,732	28,000	17,422	164.70%
511800	Educational Incentives	37,850	44,000	57,650	56,750	58,750	1,100	1.91%
511950	Insurance Refusal Reimb	5,625	6,450	6,900	5,400	3,000	(3,900)	-56.52%
513000	Part-Time Salaries	96,356	100,008	104,972	85,031	109,512	4,540	4.32%
	Total Personal Services	7,228,839	7,754,085	8,550,285	8,177,646	8,764,855	214,570	2.51%
Employee Benefits								
520320	FICA	108,597	117,647	132,618	120,962	135,716	3,098	2.34%
520326	Medicare	100,859	108,251	121,860	112,550	126,752	4,892	4.01%
520331	IMRF	174,511	147,232	142,560	123,507	142,500	(60)	-0.04%
520350	Employee Assistance Program	1,966	1,966	9,906	2,000	2,180	(7,726)	-77.99%
520376	Fringe Benefits	16,424	15,729	21,804	19,135	21,552	(252)	-1.16%
520401	Health Insurance	887,422	961,869	1,010,401	1,065,000	1,076,562	66,161	6.55%
520421	Health Insurance - Retirees	123,126	138,156	130,660	132,401	131,530	870	0.67%
520426	Life Insurance	4,151	4,028	5,103	4,321	4,786	(317)	-6.21%
520431	VEBA Contributions	133,940	130,300	167,236	171,602	172,564	5,328	3.19%
520500	Wellness Program	3,870	566	2,000	865	2,000	-	0.00%
530009	Police Pension Contribution	2,096,479	1,943,889	1,944,053	1,885,982	1,969,131	25,078	1.29%
530010	Fire Pension Contribution	1,931,404	1,678,594	1,767,039	1,714,667	1,786,476	19,437	1.10%
	Total Employee Benefits	5,582,749	5,248,227	5,455,240	5,352,992	5,571,749	116,509	2.14%
Contractual Services								
530200	Communications	61,508	66,735	67,195	63,461	67,755	560	0.83%
530300	Audit Services	23,957	20,851	24,203	21,463	24,948	745	3.08%
530350	Actuarial Services	6,430	4,300	5,370	5,400	5,500	130	2.42%
530370	Professional Services	16,691	11,987	10,650	9,262	36,102	25,452	238.99%
530371	Recorder's Office Fees	264	-	1,000	1,000	2,000	1,000	100.00%
530380	Consulting Services	230,259	196,344	215,500	235,121	190,471	(25,029)	-11.61%
530385	Administrative Adjudication	17,373	20,188	24,300	25,177	28,800	4,500	18.52%
530400	Secretarial Services	9,887	3,088	10,000	5,000	10,000	-	0.00%
530410	IT Support	211,164	224,517	211,949	304,696	283,553	71,604	33.78%
530420	Legal Services	87,065	28,956	60,000	18,654	39,000	(21,000)	-35.00%
530425	Village Attorney	202,906	98,808	185,000	125,000	150,000	(35,000)	-18.92%
530426	Village Prosecutor	11,615	18,163	18,000	18,000	18,000	-	0.00%
530429	Vehicle Sticker Program	17,214	18,766	19,755	21,677	23,082	3,327	16.84%
530430	Animal Control	1,350	2,580	3,200	2,769	3,860	660	20.63%
531100	Health/Inspection Services	16,776	20,429	20,000	11,835	15,000	(5,000)	-25.00%
531250	Unemployment Claims	16,806	-	5,000	1,000	5,000	-	0.00%
531300	Inspection Services	76,481	84,889	90,000	70,429	76,500	(13,500)	-15.00%
531305	Plan Review Services	38,916	50,170	40,000	64,801	82,000	42,000	105.00%
531310	Julie Notifications	1,104	982	1,000	645	670	(330)	-33.00%
532100	Bank Fees	16,863	19,156	21,767	21,768	23,471	1,704	7.83%
532200	Liability Insurance	227,312	290,400	341,934	376,897	477,828	135,894	39.74%
532250	IRMA Liability Deductible	226,569	282,684	10,000	-	10,000	-	0.00%
533010	Equipment Lease	-	-	19,940	19,940	52,427	32,487	162.92%
533100	Maintenance of Equipment	22,323	20,127	35,495	34,074	37,500	2,005	5.65%
533200	Maintenance of Vehicles	109,029	171,390	150,980	168,877	159,490	8,510	5.64%
533300	Maint of Office Equipment	8,776	10,743	10,550	9,993	10,329	(221)	-2.09%
533400	Maintenance Traffic/St Lights	74,160	94,285	74,500	70,463	74,500	-	0.00%
533550	Tree Maintenance	74,339	81,802	98,500	98,500	112,000	13,500	13.71%
533600	Maintenance of Buildings	79,382	86,953	102,670	95,106	129,970	27,300	26.59%
533610	Maintenance of Sidewalks	62,327	52,239	55,000	59,861	205,000	150,000	272.73%
533620	Maintenance of Streets	-	69,690	62,500	57,279	12,500	(50,000)	-80.00%
534100	Training	58,153	63,160	78,060	77,047	94,625	16,565	21.22%
534150	Tuition Reimbursement	-	-	-	-	10,000	10,000	100.00%
534200	Community Support Services	154,211	187,825	203,071	176,077	239,718	36,647	18.05%
534250	Travel & Meeting	12,613	18,458	45,735	25,392	58,985	13,250	28.97%
534275	WSCDC Contribution	185,967	228,382	275,285	305,386	372,584	97,299	35.34%
534300	Dues & Subscriptions	56,516	56,607	85,868	89,533	76,513	(9,355)	-10.89%
534350	Printing	3,411	6,222	7,120	4,829	7,120	-	0.00%
534400	Medical & Screening	43,908	18,179	33,265	21,365	32,340	(925)	-2.78%
534450	Testing	25,761	9,458	10,000	5,933	10,000	-	0.00%
535300	Advertising/Legal Notice	16,034	20,049	18,150	20,705	17,750	(400)	-2.20%
535350	Dumping Fees	10,744	8,317	15,000	12,066	13,000	(2,000)	-13.33%
535400	Damage Claims	74,907	27,962	30,000	119,120	30,000	-	0.00%
535450	St Light Electricity	35,243	33,503	29,000	44,085	41,500	12,500	43.10%

**Village of River Forest
General Fund
Fiscal Year 2025 Budget**

Expenditures by Account		2022	2023	2024	2024	2025	Increase	% Inc
		Actual	Actual	Budget	Projected	Budget	(Decrease)	(Dec)
535500	Collection & Disposal	1,173,006	1,162,148	1,195,194	1,206,873	1,243,079	47,885	4.01%
535510	Leaf Disposal	58,214	59,192	60,397	64,985	60,798	401	0.66%
535600	Community and Emp Programs	70,524	28,622	54,800	62,662	59,730	4,930	9.00%
535700	GEMT Expenses	180,249	594,396	180,000	400,000	450,000	270,000	150.00%
	Total Contractual Services	4,108,307	4,573,702	4,316,903	4,654,206	5,184,998	868,095	20.11%
Commodities								
540100	Office Supplies	33,607	30,981	30,345	34,361	36,325	5,980	19.71%
540150	Office Equipment	39,794	23,629	250,550	340,936	65,320	(185,230)	-73.93%
540200	Gas & Oil	87,489	121,975	124,702	109,775	111,440	(13,262)	-10.63%
540300	Uniforms Sworn Personnel	55,493	63,999	70,950	76,679	92,200	21,250	29.95%
540310	Uniforms Other Personnel	8,391	7,640	8,025	7,585	7,600	(425)	-5.30%
540400	Prisoner Care	4,151	2,663	3,650	2,524	3,600	(50)	-1.37%
540500	Vehicle Parts	4,242	5,637	12,000	8,000	8,000	(4,000)	-33.33%
540600	Operating Supplies	84,813	77,130	100,320	83,979	104,400	4,080	4.07%
540601	Radios	1,103	6,277	10,050	7,500	6,650	(3,400)	-33.83%
540602	Firearms and Range Supplies	18,097	15,438	21,050	19,875	26,500	5,450	25.89%
540603	Evidence Supplies	2,565	5,702	7,200	6,950	7,600	400	5.56%
540605	DUI Expenditures	219	4,038	4,100	4,450	5,500	1,400	34.15%
540610	Drug Forfeiture Expenditures	-	-	400	500	800	400	100.00%
540615	Article 36 Exp	-	-	1,600	1,000	3,200	1,600	100.00%
540620	Cannabis Tax Act Expenditures	15,574	17,176	13,100	8,900	13,100	-	0.00%
540800	Trees	19,415	35,520	41,000	28,885	41,000	-	0.00%
541300	Postage	8,250	11,142	11,870	12,295	12,663	793	6.68%
542100	Snow & Ice Control	8,050	-	-	-	-	-	0.00%
	Total Commodities	391,253	428,947	710,912	754,194	545,898	(165,014)	-23.21%
Capital Outlay								
551205	Streetscape Improvements	-	-	300,000	2,000	60,000	(240,000)	-80.00%
	Total Capital Outlay	-	-	300,000	2,000	60,000	(240,000)	100.00%
Transfers								
575013	Transfer to Capital Equipment Rep	-	1,116,210	783,438	783,438	795,408	11,970	1.53%
575014	Transfer to Capital Improvmts	-	-	-	270,000	-	-	0.00%
	Total Transfers	-	1,116,210	783,438	1,053,438	795,408	11,970	1.53%
	Total General Fund	17,311,148	19,121,171	20,116,778	19,994,476	20,922,908	806,130	4.01%

Administration Organizational Chart



Administration

BUDGET SNAPSHOT

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 PROJECTED	FY 2025 BUDGET
Personal Services	\$646,093	\$745,056	\$695,492	\$765,492
Employee Benefits	\$191,825	\$220,191	\$203,349	\$209,423
Contractual Services	\$1,092,595	\$869,906	\$988,684	\$1,049,085
Commodities	\$30,922	\$31,090	\$36,506	\$38,763
Total	\$1,961,435	\$1,866,243	\$1,924,031	\$2,062,763

DEPARTMENT DESCRIPTION

The Administration Division reflects expenses of the Village Administrator's Office and Finance operations. The Village Administrator is responsible 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 as well as the creation of the budget.

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 budget includes plans to work with a consultant on the Administration Records Retention application and a full review and organization of the tangible and digital records. Finally, the Community and Employee Programs budget for FY 2025 includes funds for the snow removal 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 2025.

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.

**VILLAGE OF RIVER FOREST, ILLINOIS
ADMINISTRATION OVERVIEW
FISCAL YEAR 2025 BUDGET**

PERSONNEL SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
Administration	4.5	4.5	4
Finance	4.5	3.5	3.5
TOTAL ADMINISTRATION FTEs	9	8	7.5

**VILLAGE OF RIVER FOREST, ILLINOIS
ADMINISTRATION OVERVIEW
FISCAL YEAR 2025 BUDGET**

LOOKING FORWARD: 2025 OBJECTIVES

Guiding Principle: Protecting Public Safety

1. Continue to assist the Police Department with implementation of smart city/public safety technology enhancements.
2. Continue to assist the Village's public safety departments with employee recruitment and retention to address public safety staffing challenges.
3. Continue to support public safety departments with communications efforts including Quarterly Community safety meetings and expanded CPR trainings.

Guiding Principle: Stabilizing Property Taxes

1. Assist the Village's advisory bodies with 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 2391 of the International Association of Firefighters (IAFF). IAFF represents the fire fighters/ paramedics 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 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 2025 BUDGET**

REVIEWING THE YEAR: 2024 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 Northwest 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. 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 was 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 have secured a grant from the Illinois Department of Commerce and Economic Opportunity to finish Phase I engineering on the Harlem Avenue Viaduct. The Village has also secured grants to apply toward North Avenue streetscaping, road improvements and water infrastructure.
Cross train customer service personnel to improve customer service and enhance operating efficiency.	Administration and Finance staff have implemented regular cross-training opportunities. 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 is also intended to assist with employee retention and succession planning.
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”.	The Village began evaluating performance measures to ensure appropriate data points are being accurately collected.

**VILLAGE OF RIVER FOREST, ILLINOIS
ADMINISTRATION OVERVIEW
FISCAL YEAR 2025 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 has begun and is currently under Zoning Board review.
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. The Zoning Board of Appeals did review draft amendments, and further review is needed.
Continue to evaluate metrics and improve the Village’s communications program.	In FY 2024 the Village continued its weekly and monthly e-newsletters as well as its social media presence on Facebook and Instagram. 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. In FY 2024, communications saw a 69% open rate.
Continue to review and implement “Smart City” applications to determine which applications may enhance customer service and/or Village operations.	In FY 2024, Village staff selected a vendor for a new financial system and continued to promote its WaterSmart user portal. Staff plans to implement a robust work order system in FY 2025.
Co-lead and support the mission, goals and responsibilities of the Village’s Diversity, Equity, and Inclusion Advisory Group.	In FY 2024, Administration staff worked closely with a consultant that complemented the work of the DEI Advisory Group. Staff is finalizing a report to present to the Village Board in early FY 2025.
The Age-Friendly Committee will complete its a baseline assessment of age-friendliness in the Village and evaluate the results.	The Age-Friendly committee completed and presented its report to the Village board in early FY24.

**VILLAGE OF RIVER FOREST, ILLINOIS
ADMINISTRATION OVERVIEW
FISCAL YEAR 2025 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 2023		FY 2024		FY 2025
	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; 100% of current enrollment	Retain 100% of current enrollment	Obtained; Enrollment increased by 6%	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 2025 BUDGET**

ACTIVITY MEASURES

Projected through the end of the fiscal year.

Measure	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Vehicle Stickers- Passenger	5,618	5,139	5,033	5,082	5,405
Vehicle Stickers- Seniors	934	910	895	934	958
Vehicle Stickers- Trucks	141	107	116	107	142
Vehicle Stickers- Motorcycles	107	88	82	71	103
Vehicle Stickers- Total	6,800	6,244	6,126	6,194	6,608
Vehicle Stickers- Late Notices Issued	759	-	-	1,196	2,109
Vehicle Stickers- Late Fees Assessed	660	222	497	554	891
Vehicle Stickers- Online Payments	2,368	3,167	3,026	2,934	3,513
Vehicle Sticker Sales	\$289,331	\$261,643	\$259,588	\$261,334	\$286,078
Accounts Payable Checks Printed/Electronic Payments Made	2,272	2,164	2,131	2,015	2,103
Real Estate Transfer Stamps Issued	233	241	318	235	175
Animal Tags Issued	131	68	160	113	174
Cash Receipts	25,404	22,889	23,048	21,708	20,919
Invoices Issued	112	135	142	165	129
Freedom of Information Requests	188	162	180	116	184
Snow Removal Program Participants	15	33	52	44	45
Auto Liability Claims	1	1	3	1	1
Auto Physical Damage	1	2	4	1	3
General Liability Claims	1	2	2	1	1
Village Property Damage Claims	10	6	11	6	4
Workers Compensation Claims	5	3	3	3	1

**Village of River Forest
Administration
Budget Detail by Account
Fiscal Year 2025 Budget**

Account Number	Description	2022	2023	2024	2024	2025	Increase	% Inc
		Actual	Actual	Budget	Projected	Budget	(Decrease)	(Dec)
10	Administration							
01-10-00-51-0200	Salaries Regular	555,044	645,643	743,206	695,492	764,992	21,786	2.93%
01-10-00-51-1700	Overtime	-	-	500	-	500	-	0.00%
01-10-00-51-1950	Insurance Refusal Reimb	-	450	1,350	-	-	(1,350)	-100.00%
01-10-00-51-3000	Part-Time Salaries	16,520	-	-	-	-	-	0.00%
	Personal Services	571,564	646,093	745,056	695,492	765,492	20,436	2.74%
01-10-00-52-0320	FICA	33,718	35,796	43,220	40,829	44,464	1,244	2.88%
01-10-00-52-0325	Medicare	8,161	9,240	10,784	9,953	11,100	316	2.93%
01-10-00-52-0330	IMRF	55,595	51,953	52,506	45,061	49,317	(3,189)	-6.07%
01-10-00-52-0350	Employee Assistance Program	1,966	1,966	9,906	2,000	2,180	(7,726)	-77.99%
01-10-00-52-0375	Fringe Benefits	5,777	7,327	9,612	10,136	8,760	(852)	-8.86%
01-10-00-52-0400	Health Insurance	62,865	72,294	77,397	79,522	75,611	(1,786)	-2.31%
01-10-00-52-0420	Health Insurance - Retirees	464	305	-	-	-	-	0.00%
01-10-00-52-0425	Life Insurance	422	595	871	822	615	(256)	-29.39%
01-10-00-52-0430	VEBA Contributions	13,004	11,783	13,895	14,161	15,376	1,481	10.66%
01-10-00-52-0500	Wellness Program	3,870	566	2,000	865	2,000	-	0.00%
	Benefits	185,842	191,825	220,191	203,349	209,423	(10,768)	-4.89%
01-10-00-53-0200	Communications	52,338	53,356	55,705	46,373	41,302	(14,403)	-25.86%
01-10-00-53-0300	Audit Services	23,957	20,851	24,203	21,463	24,948	745	3.08%
01-10-00-53-0350	Actuarial Services	6,430	4,300	5,370	5,400	5,500	130	2.42%
01-10-00-53-0380	Consulting Services	180,450	129,156	106,500	145,128	112,500	6,000	5.63%
01-10-00-53-0410	IT Support	156,671	158,085	139,902	220,000	172,037	32,135	22.97%
01-10-00-53-0429	Vehicle Sticker Program	17,214	18,766	19,755	21,677	23,082	3,327	16.84%
01-10-00-53-1100	Health/Inspection Services	16,776	20,429	20,000	11,835	15,000	(5,000)	-25.00%
01-10-00-53-1250	Unemployment Claims	16,806	-	5,000	1,000	5,000	-	0.00%
01-10-00-53-2100	Bank Fees	16,863	19,156	21,767	21,768	23,471	1,704	7.83%
01-10-00-53-2200	Liability Insurance	227,312	290,400	341,934	376,897	477,828	135,894	39.74%
01-10-00-53-2250	IRMA Liability Deductible	226,569	282,684	10,000	-	10,000	-	0.00%
01-10-00-53-3300	Maint of Office Equipment	8,776	10,743	10,050	9,978	9,829	(221)	-2.20%
01-10-00-53-4100	Training	8,231	5,264	6,500	4,219	10,000	3,500	53.85%
01-10-00-53-4150	Tuition Reimbursement	-	-	-	-	10,000	10,000	#DIV/0!
01-10-00-53-4250	Travel & Meeting	8,051	8,167	10,100	3,000	13,075	2,975	29.46%
01-10-00-53-4300	Dues & Subscriptions	36,745	35,800	31,600	29,000	27,813	(3,787)	-11.98%
01-10-00-53-4350	Printing	612	213	720	129	720	-	0.00%
01-10-00-53-4400	Medical & Screening	1,038	646	1,500	545	1,500	-	0.00%
01-10-00-53-5300	Advertising/Legal Notice	6,301	5,957	4,500	7,610	5,750	1,250	27.78%
01-10-00-53-5600	Community and Emp Programs	70,524	28,622	54,800	62,662	59,730	4,930	9.00%
	Contractual Services	1,081,664	1,092,595	869,906	988,684	1,049,085	179,179	20.60%
01-10-00-54-0100	Office Supplies	20,099	18,649	17,245	21,100	23,125	5,880	34.10%
01-10-00-54-0150	Office Equipment	8,185	1,150	2,000	3,136	3,000	1,000	50.00%
01-10-00-54-1300	Postage	8,250	11,123	11,845	12,270	12,638	793	6.69%
	Materials & Supplies	36,534	30,922	31,090	36,506	38,763	7,673	24.68%
10	Administration	1,875,604	1,961,435	1,866,243	1,924,031	2,062,763	196,520	10.53%

BUDGET SNAPSHOT

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 PROJECTED	FY 2025 BUDGET
Contractual Services	\$237,502	\$283,785	\$312,886	\$380,084
Total	\$237,502	\$283,785	\$312,886	\$380,084

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 2024 WSCDC Budget increased by 2.17% 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 2024.

	FY 2021 BUDGET	FY 2022 BUDGET	FY 2023 BUDGET	FY 2024 BUDGET
WSCDC Budget	\$4,169,271	\$3,934,077	\$4,196,767	\$4,289,979
RF Costs	\$182,199	\$224,144	\$275,285	\$372,584
RF Percent of WSCDC	9.74%	16.85%	12.08%	14.07%

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 2025 Budget**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Increase (Decrease)	% Inc (Dec)
14	E911							
01-14-00-53-0410	IT Support	8,840	9,120	8,500	7,500	7,500	(1,000)	-11.76%
01-14-00-53-4275	WSCDC Contribution	185,967	228,382	275,285	305,386	372,584	97,299	35.34%
	Contractual Services	194,807	237,502	283,785	312,886	380,084	96,299	33.93%
14	E911	194,807	237,502	283,785	312,886	380,084	96,299	33.93%

Boards and Commissions

BUDGET SNAPSHOT

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 PROJECTED	FY 2025 BUDGET
Employee Benefits	\$1,227	\$2,425	\$1,456	\$2,208
Contractual Services	\$99,122	\$139,210	\$97,954	\$98,040
Commodities	\$43	\$125	\$92	\$225
Total	\$100,392	\$141,760	\$99,502	\$100,473

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:

- 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 2025 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 2025 is \$32,400, 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.

List	Expiration Date	Comments
Patrol Officer	October 2025	Testing completed in FY 24; expires in 2 years
Firefighter/Paramedic	March 2026	Testing completed in FY 24; 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

**VILLAGE OF RIVER FOREST, ILLINOIS
BOARDS AND COMMISSIONS OVERVIEW
FISCAL YEAR 2025 BUDGET**

The remainder of the FY 2025 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 2025 include:

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 (EDC) 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; and (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.

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.

**VILLAGE OF RIVER FOREST, ILLINOIS
BOARDS AND COMMISSIONS OVERVIEW
FISCAL YEAR 2025 BUDGET**

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 (ZBA) 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 2025 Budget**

Account Number	Description	2022	2023	2024	2024	2025	Increase	% Inc
		Actual	Actual	Budget	Projected	Budget	(Decrease)	(Dec)
15	Boards and Commissions							
01-15-00-52-0320	FICA	613	191	665	310	620	(45)	-6.77%
01-15-00-52-0325	Medicare	143	45	155	73	145	(10)	-6.45%
01-15-00-52-0330	IMRF	1,008	271	885	353	723	(162)	-18.31%
01-15-00-52-0375	Fringe Benefits	720	720	720	720	720	-	0.00%
	Benefits	2,484	1,227	2,425	1,456	2,208	(162)	-6.68%
01-15-00-53-0380	Consulting Services	17,993	63,257	75,000	53,592	32,500	(42,500)	-56.67%
01-15-00-53-0400	Secretarial Services	9,887	3,088	10,000	5,000	10,000	-	0.00%
01-15-00-53-0420	Legal Services	7,031	10,737	10,000	8,850	14,000	4,000	40.00%
01-15-00-53-4100	Training	-	-	500	500	500	-	0.00%
01-15-00-53-4250	Travel & Meeting	215	864	12,675	6,127	9,090	(3,585)	-28.28%
01-15-00-53-4300	Dues & Subscriptions	385	525	385	8,127	9,950	9,565	2484.42%
01-15-00-53-4400	Medical & Screening	22,629	2,160	10,000	530	2,000	(8,000)	-80.00%
01-15-00-53-4450	Testing	25,761	9,458	10,000	5,933	10,000	-	0.00%
01-15-00-53-5300	Advertising/Legal Notice	8,781	9,033	10,650	9,295	10,000	(650)	-6.10%
	Contractual Services	92,682	99,122	139,210	97,954	98,040	(41,170)	-29.57%
01-15-00-54-0100	Office Supplies	-	24	100	67	200	100	100.00%
01-15-00-54-1300	Postage	-	19	25	25	25	-	0.00%
	Materials & Supplies	-	43	125	92	225	100	80.00%
15	Boards and Commissions	95,166	100,392	141,760	99,502	100,473	(41,287)	-29.12%

Building

BUDGET SNAPSHOT

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 PROJECTED	FY 2025 BUDGET
Personal Services	\$292,656	\$350,397	\$275,110	\$322,705
Employee Benefits	\$98,161	\$99,743	\$111,533	\$105,667
Contractual Services	\$149,841	\$145,235	\$146,747	\$201,912
Commodities	\$106	\$1,248	\$942	\$1,250
Transfers	\$2,652	\$1,537	\$1,537	\$3,280
Total	\$543,416	\$598,160	\$535,869	\$634,814

DEPARTMENT DESCRIPTION

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

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

The Building Department provides staff support to the Zoning Board of Appeals, Plan Commission, Economic Development Committee, and the Development Review Board.

BUDGET ANALYSIS

The Building Department currently consists of a Permit Clerk, a Building Official, and Building and Zoning Inspector, all of which are full-time positions. Tasks completed by the Department include permit processing, plan review, code enforcement, building inspections, and various other associated responsibilities. The makeup of the Department 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 Department 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 are aware of new code requirements during review/inspection operations.

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). The FY 2025 budget reflects changes in the allocation of staff within the budget due to the reorganization of the Building Department being overseen by the Assistant Village Administrator.

PERSONNEL SUMMARY

	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET
Building	3.5	3.5	4

**VILLAGE OF RIVER FOREST, ILLINOIS
BUILDING OVERVIEW
FISCAL YEAR 2025 BUDGET**

LOOKING FORWARD: 2025 OBJECTIVES

Guiding Principle: Protecting Public Safety

1. The Building Department 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 Building Department 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 Building Department will continue to oversee the health inspection program to ensure that licensed Food Establishments in River Forest meet all health code requirements.
4. The Building Department 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 Building Department will continue to utilize Land and License Management (LAMA) software to operate efficiently, enhance communication, and improve customer service in the areas of permitting, plan review, inspections, code enforcement, zoning entitlement, and licensing. The Building Department will also work to utilize the data collected through this software to analyze and identify trends.
2. The Building Department will continue working alongside the Development Review Board and the 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 Building and Administration teams will utilize existing communication channels to educate residents regarding building-related topics.
3. The Building Department 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
BUILDING OVERVIEW
FISCAL YEAR 2025 BUDGET**

REVIEWING THE YEAR: 2024 ACCOMPLISHMENTS

VILLAGE BOARD STRATEGIC GOAL: PROTECTING PUBLIC SAFETY

GOALS	STATUS
The Building Department 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. High quality plan reviews not only protect public safety, but they also assist contractors and homeowners with identifying issues before construction commences to increase the likelihood that work passes inspection.
The Building Department 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 and plan reviews.
The Building Department will continue to oversee the health inspection program to ensure that licensed Food Establishments in River Forest meet all health code requirements.	The Building Department successfully transitioned the health inspection program to a third-party consultant to ensure that all licensed food establishments operating and seeking to operate in River Forest comply with all code requirements.
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 Building Department continues to implement Land and License Management (LAMA) 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 Building Department 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 FY2024.
Continue working alongside the Development Review Board and Zoning Board for all Planned Development and Special Use permit applications.	A special use application was submitted for the property located at 7777 Lake Street. Staff anticipates working with the project team to discuss the development opportunity on Madison Street between Ashland and Lathrop and the continued development at Lake and Lathrop Streets.
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 concluded that the permit fees appear to be

**VILLAGE OF RIVER FOREST, ILLINOIS
BUILDING OVERVIEW
FISCAL YEAR 2025 BUDGET**

aligned with standards and associated changes were not recommended.

VILLAGE BOARD STRATEGIC GOAL: STRENGTHENING PROPERTY VALUES

GOALS	STATUS
Work alongside the Plan Commission, Zoning Board of Appeals, and the 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. In early 2024, the Village submitted an application to review changes in the four commercial districts with the intention to clarify the Village Code while promoting economic development.
The Building 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 LAMA software, the most recent building code update, and other building-related topics through its communication channels and will continue to do so.
The Building Department will work with the building community to understand and implement the 2018 building codes.	The Department 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 to ensure a 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 2023		FY 2024		FY 2025
	GOAL	ACTUAL	GOAL	ACTUAL (1 ST – 3 RD QUARTERS)	TARGET
Plan Reviews of Large Projects Completed in 3 Weeks or Less	95%	77%	95%	80% (Average review time: 9 days)	95%
Re-Reviews of Large Projects Completed in 2 weeks or Less	95%	79%	95%	81% (Average review time 9 days)	95%
Plan Reviews of Small Projects Completed in 1 week or Less	95%	74%	95%	89%	95%
Village Inspections Completed within 24 Hours of Request	100%	100%	100%	100%	100%
Contractual Inspections Passed	80%	88%	80%	85%	80%

**VILLAGE OF RIVER FOREST, ILLINOIS
BUILDING OVERVIEW
FISCAL YEAR 2025 BUDGET**

ACTIVITY MEASURES

FY 2024 values are actual totals as of January 31, 2024.

Measure	FY 2022	FY 2023	FY 2024
Building Permits	322	368	282
Plumbing Permits	120	115	94
Electrical Permits	68	54	72
Miscellaneous Permits*	271	351	386
Permit Inspections	1,565	3,088	3,213
Code Enforcement Inspections	90	172	351
Code Enforcement Citations	21	15	39
Zoning Variation Applications**	1	8	5
Text Amendment Petitions**	0	2	2
Special Use Permit Applications**	0	0	1
Planned Development Permit Applications**	3	2	0

*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
Building
Budget Detail by Account
Fiscal Year 2025 Budget**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Increase (Decrease)	% Inc (Dec)
20	Building							
01-20-00-51-0200	Full-Time Salaries	297,524	290,032	348,547	273,681	321,005	(27,542)	-7.90%
01-20-00-51-1700	Overtime	2,190	-	500	-	500	-	0.00%
01-20-00-51-1950	Insurance Refusal Reimbursemn	1,125	1,350	1,350	1,350	1,200	(150)	-11.11%
01-20-00-51-3000	Part-Time Salaries	1,390	1,274	-	79	-	-	0.00%
	Personal Services	302,229	292,656	350,397	275,110	322,705	(27,692)	-7.90%
01-20-00-52-0320	FICA	17,662	17,175	21,223	18,733	19,933	(1,290)	-6.08%
01-20-00-52-0325	Medicare	4,291	4,128	5,061	4,381	4,662	(399)	-7.88%
01-20-00-52-0330	IMRF	29,898	23,140	24,643	21,337	22,451	(2,192)	-8.90%
01-20-00-52-0375	Fringe Benefits	2,234	853	3,456	985	1,968	(1,488)	-43.06%
01-20-00-52-0400	Health Insurance	47,585	45,413	35,757	57,752	48,533	12,776	35.73%
01-20-00-52-0425	Life Insurance	181	100	159	205	144	(15)	-9.43%
01-20-00-52-0430	VEBA Contributions	9,302	7,352	9,444	8,140	7,976	(1,468)	-15.54%
	Benefits	111,153	98,161	99,743	111,533	105,667	5,924	5.94%
01-20-00-53-0370	Professional Services	16,691	11,987	10,650	9,262	36,102	25,452	238.99%
01-20-00-53-0371	Recorder's Office Fees	264	-	1,000	1,000	2,000	1,000	100.00%
01-20-00-53-1300	Inspection Services	76,481	84,889	90,000	70,429	76,500	(13,500)	-15.00%
01-20-00-53-1305	Plan Review Services	38,916	50,170	40,000	64,801	82,000	42,000	105.00%
01-20-00-53-3200	Vehicle Maintenance	-	65	500	200	500	-	0.00%
01-20-00-53-4100	Training	1,030	2,440	2,750	1,000	4,750	2,000	72.73%
01-20-00-53-4300	Dues & Subscriptions	255	290	335	55	60	(275)	-82.09%
	Contractual Services	133,637	149,841	145,235	146,747	201,912	56,677	39.02%
01-20-00-54-0100	Office Supplies	-	-	500	442	500	-	0.00%
01-20-00-54-0150	Office Equipment	-	-	150	-	150	-	0.00%
01-20-00-54-0200	Gas & Oil	101	-	98	50	100	2	2.04%
01-20-00-54-0600	Operating Supplies	100	106	500	450	500	-	0.00%
	Materials & Supplies	201	106	1,248	942	1,250	2	0.16%
01-20-00-57-5013	Transfer to CERF	-	2,652	1,537	1,537	3,280	1,743	113.40%
	Other Financing Uses	-	2,652	1,537	1,537	3,280	1,743	113.40%
20	Building	547,220	543,416	598,160	535,869	634,814	36,654	6.13%

BUDGET SNAPSHOT

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 PROJECTED	FY 2025 BUDGET
Contractual Services	\$135,190	\$253,000	\$152,804	\$193,000
Total	\$135,190	\$253,000	\$152,804	\$193,000

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 2025 legal budget includes fees associated with collective bargaining with the IAFF (fire) labor unions, as well as anticipated fees for negotiations with Local 150, which represents Public Works employees.

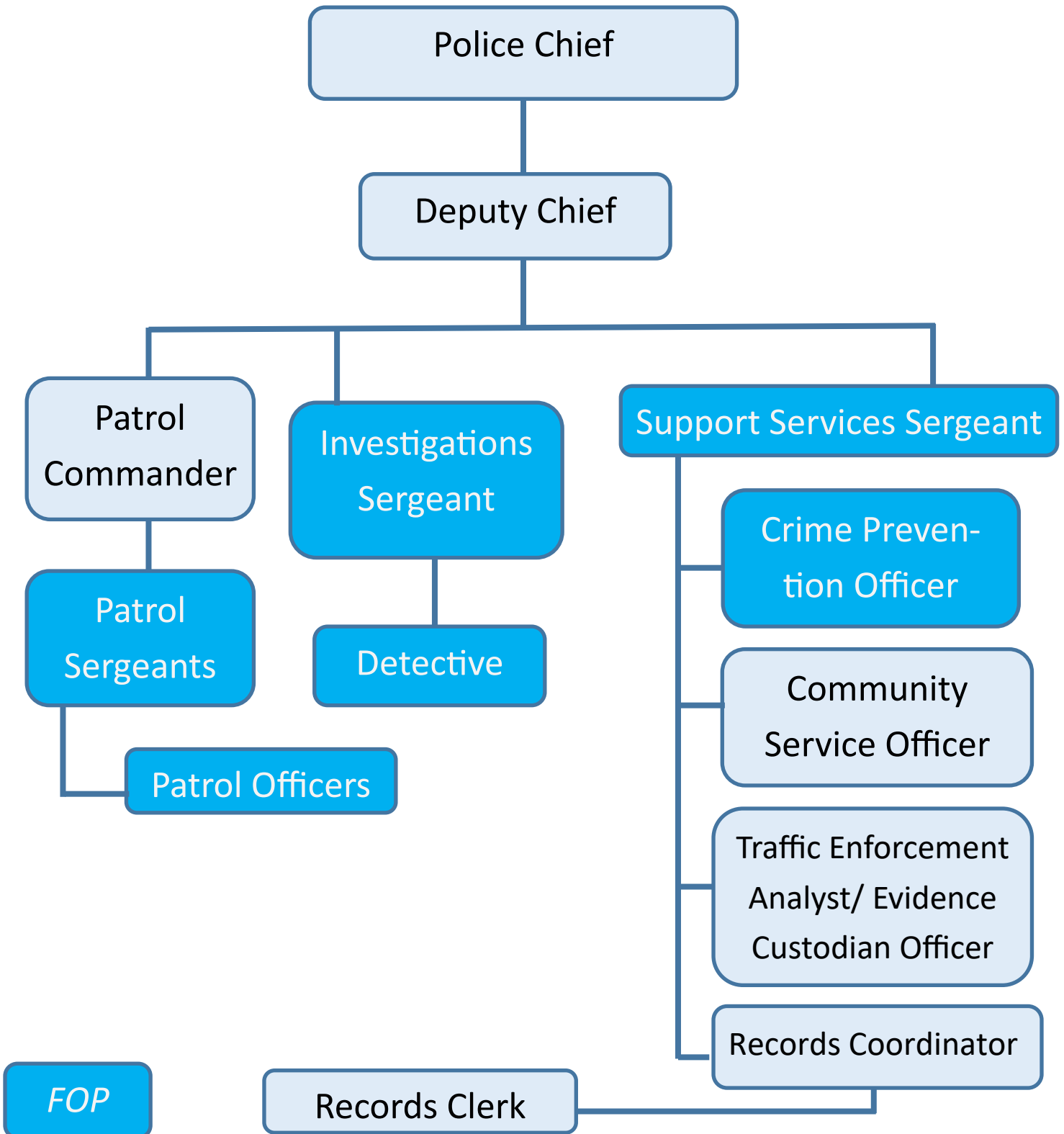
PERSONNEL SUMMARY

There are no personnel assigned to this division.

**Village of River Forest
Legal Services
Budget Detail by Account
Fiscal Year 2025 Budget**

Account Number	Description	2022	2023	2024	2024	2025	Increase	% Inc
		Actual	Actual	Budget	Projected	Budget	(Decrease)	(Dec)
30	Legal Services							
01-30-00-53-0420	Labor and Employment Legal Sv	80,033	18,219	50,000	9,804	25,000	(25,000)	-50.00%
01-30-00-53-0425	Village Attorney	202,906	98,808	185,000	125,000	150,000	(35,000)	-18.92%
01-30-00-53-0426	Village Prosecutor	11,615	18,163	18,000	18,000	18,000	-	0.00%
	Contractual Services	294,554	135,190	253,000	152,804	193,000	(60,000)	-23.72%
30	Legal Services	294,554	135,190	253,000	152,804	193,000	(60,000)	-23.72%

Police Department Organizational Chart



BUDGET SNAPSHOT

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 PROJECTED	FY 2025 BUDGET
Personal Services	\$3,491,509	\$3,956,913	\$3,721,127	\$4,045,406
Employee Benefits	\$ 2,600,379	\$2,638,122	\$2,574,566	\$2,687,907
Contractual Services	\$370,203	\$392,457	\$418,664	\$575,225
Commodities	\$180,784	\$383,297	\$459,552	\$257,781
Transfers	\$359,566	\$300,445	\$300,445	\$364,843
Total	\$7,002,441	\$7,671,234	\$7,474,354	\$7,931,162

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 2024 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 coordinator, 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 2025 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 lower due to successful recruitment and retention efforts which led to full staffing. A moderate increase is expected comparing FY24 and FY25 based on salaries related to the Collective Bargaining Agreement. Employee Benefits primarily include Medicare, health insurance, retiree health insurance, and pension contribution increases. There is a slight increase expected between FY24 and FY25. Contractual Services include IT support, maintenance of vehicles, training, and community support services. There is an increase expected between FY24 and FY25 mainly due to an increase in obligations to the crossing guard vendor and Thrive, the community’s mental health service provider. There is also an increase due to implementing a policy review consultant. Materials and Supplies include gas & oil costs and equipment purchases. A small decrease is expected between FY24 and FY25.

PERSONNEL SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
Sworn Officers	28	28	28
Non-Sworn	3.5	3	3
TOTAL POLICE FTEs	31.5*	31	31
*Reflects additional PT CSO position (no longer used in FY 24-25)			

LOOKING FORWARD: 2025 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. The Department will assign Bicycle Patrol Teams as staffing permits.
2. Expand the 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.

**VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2025 BUDGET**

4. 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 been 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 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 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. Continue to 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.

**VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2025 BUDGET**

REVIEWING THE YEAR: 2024 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. The Department will assign Bicycle Patrol Teams as staffing permits.</p>	<p>Officers attended over fifty (50) block parties. Officers participated in the 3rd 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 2023 International Police Mountain Bike Association Training in Aurora, IL. Officers participated in the Memorial Day Parade and the 4th 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 the existing platform used for overnight parking to include access for residents to additional modules that will improve access and communication with the Department.</p>	<p>The Department continued to assign directed patrol assignments and traffic enforcement missions using the platform. The Department expanded the platform to offer online vacation watch requests for residents as well as enhanced officer access to assist at-risk residents. Residents can also register their keyholder information to provide emergency contact information and security camera information to aid in investigations.</p>
<p>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.</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 over fifty (50) block parties and special events, including LemonAid, Tour de Proviso Bicycle Ride, and the 3rd 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 been 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 continued with the addition of cameras in the north side of the Village, primarily in the areas of Thatcher Avenue, Harlem Avenue, North Avenue and Division Street.</p>

**VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2025 BUDGET**

	The next phase of the Plan will focus on optimization of the systems.
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.	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 1205 hours of traffic enforcement related duties in 2023, with a total of 5,620 stops resulting in 430 Traffic Arrests, 2,972 moving violations, 1,869 compliance violations, and 1,617 warnings.

VILLAGE BOARD STRATEGIC GOAL: STABILIZING PROPERTY TAXES

GOAL	STATUS
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.	The Department continued to receive grant funding through the US Department of Justice and Illinois Department of Transportation. The Department was granted \$60,000 from the Small, Rural, Tribal Body Worn Camera Grant through the Bureau of Justice Assistance. The Department was also awarded \$113,000 in a grant from the Illinois Attorney General’s Office to aid in combating Retail Theft crimes.
Further develop the new scheduling system to enhance tracking of overtime, compensatory time, and staffing to reduce costs.	A multi-phase approach was implemented. All scheduling and overtime were entered and tracked using the scheduling system during 2023. The systems are on track to be paperless by the end of calendar year 2024.
Improve Police Officer Candidate training and evaluation process to ensure quality candidates are attracted and retained.	Command Staff worked with the labor union to retain a new schedule for the 2023-24 Calendar Year, to improve quality of life for Department members. Members appreciated the schedule and was implemented again for 2024 Calendar Year. New peer support programs and officer wellness programs have been added for use by Department Members. The Wellness Room was completed. The room provides a space for an officer to reflect and rest after experiencing a high risk or high stress call.

VILLAGE BOARD STRATEGIC GOAL: STRENGTHENING PROPERTY VALUES

GOAL	STATUS
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.	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. Automated License Plate Readers were replaced. The technology allowed officers to receive real-time information on vehicles involved in criminal activity.

**VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2025 BUDGET**

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.	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. Department members participated in Dementia Live training to better understand the effects experienced by people with dementia.
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.	The Vacation Watch program was offered to residents through traditional means. The existing platform that offers online vacation watch requests was further developed and implemented in FY2024. The Department also implemented a keyholder application through the online platform. The information is provided for use in case of an emergency and includes security camera location information.

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 2023		FY 2024		FY 2025
	GOAL	ACTUAL (1 ST – 4 TH QTRS)	GOAL	ACTUAL (1 ST – 3 RD QTRS)	GOAL
4:00 Minute Average Police Response Time for High Priority Calls for Service	4 minutes	3.385 minutes	4 minutes	3.77 minutes	4 minutes
Staff Injuries on Duty Resulting in Lost Workdays	↓ 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 ↓	4 Claims	0 Claims	3 Claims	0 Claims
Improve Communication with Bargaining Unit and Reduce Number of Grievances	↓ 25%	0 Grievance	↓ 25%	1 Grievance	0 Grievances
Reduce Overtime and Improve Morale by Reducing Sick Leave Usage. Comparison of FY 2023 and FY 2024	↓ 10 %	148.5 total days including 71.5 FMLA days	↓ 10 %	201 total days including 45.5 FMLA days	↓ 10 %

**VILLAGE OF RIVER FOREST, ILLINOIS
POLICE OVERVIEW
FISCAL YEAR 2025 BUDGET**

ACTIVITY MEASURES

Activity is measured by calendar year.

Measure	2020	2021	2022	2023
Calls for Service/Events***	10,475	10,342	11,813	13,745
Group A Offenses*	202	171	184	191
Group B Offenses**	629	888	1,098	1,111
Traffic Citations***	1,695	2,026	2,395	3,146
Parking and Compliance Citations***	1,282	4,080	4,368	6,312
Traffic Accidents***	323	429	423	378
Group A Arrests- Adult	93	58	66	93
Group A Arrests- Juvenile	2	1	1	3
Group B Arrests- Adult	351	375	506	594
Group B Arrests- Juvenile	19	11	11	20
Special Event Permits***	5	13	8	20
Film Permits	9	8	15	17

* 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.

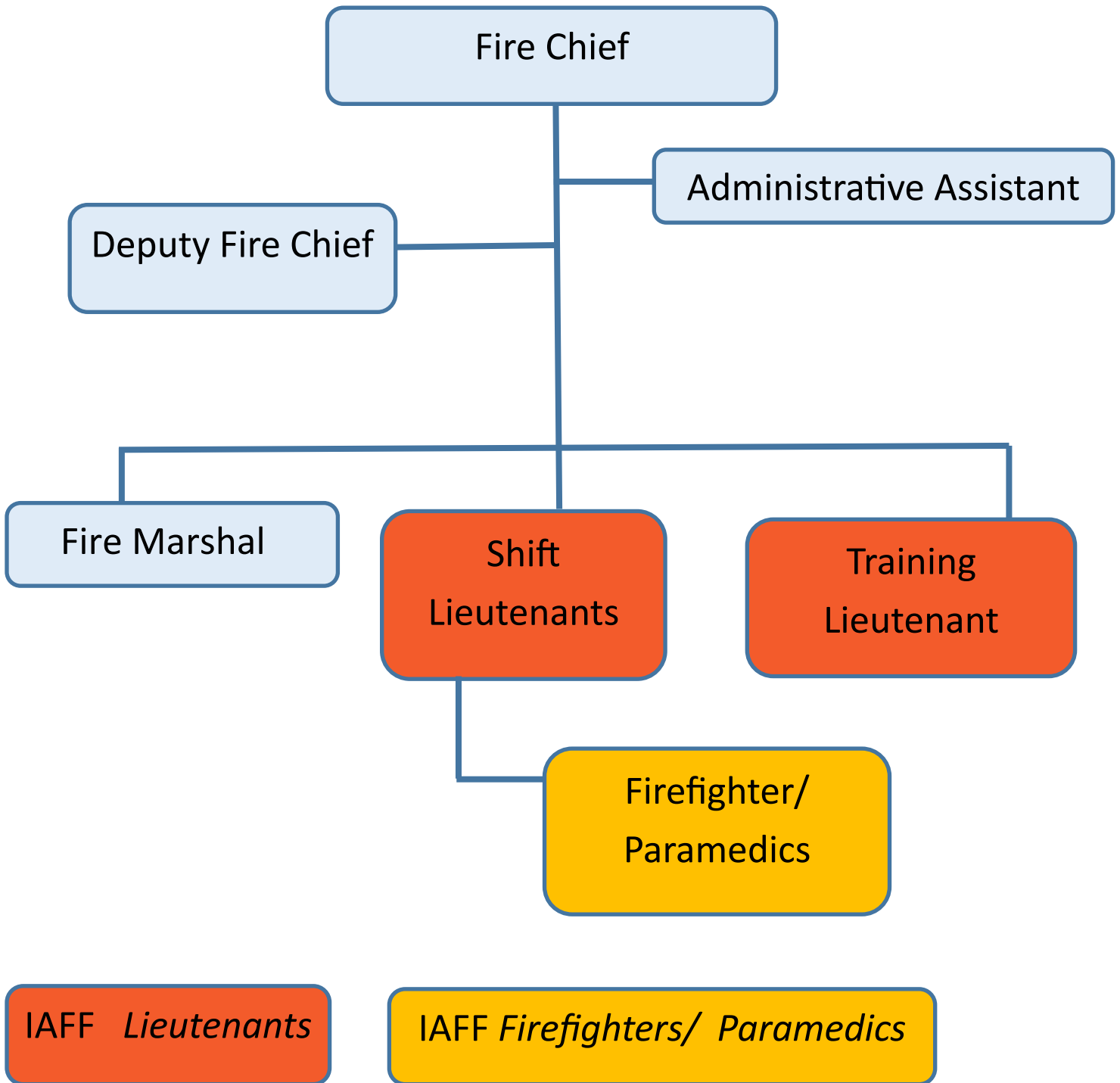
** Group B offenses (formerly Part II offenses) include Simple Battery, Assault, Criminal Trespass, Disorderly Conduct, and all other misdemeanor offenses.

*** 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 2025 Budget**

Account Number	Description	2022	2023	2024	2024	2025	Increase	% Inc
		Actual	Actual	Budget	Projected	Budget	(Decrease)	(Dec)
40	Police Department							
01-40-00-51-0100	Salaries Sworn	2,574,156	2,881,609	3,241,036	3,068,145	3,315,941	74,905	2.31%
01-40-00-51-0200	Salaries Regular	124,985	138,146	145,565	139,193	127,493	(18,072)	-12.42%
01-40-00-51-1500	Specialist Pay	32,465	33,522	37,718	39,134	39,060	1,342	3.56%
01-40-00-51-1600	Holiday Pay	99,754	118,683	145,107	138,766	145,384	277	0.19%
01-40-00-51-1700	Overtime	321,528	240,201	278,193	248,042	287,737	9,544	3.43%
01-40-00-51-1727	IDOT STEP Overtime	1,195	-	10,578	6,732	28,000	17,422	164.70%
01-40-00-51-1800	Educational Incentives	22,600	27,000	40,650	39,750	41,250	600	1.48%
01-40-00-51-1950	Insurance Refusal Reim	3,000	3,150	2,700	2,550	1,800	(900)	-33.33%
01-40-00-51-3000	Part-Time Salaries	41,966	49,198	55,366	38,815	58,741	3,375	6.10%
	Personal Services	3,221,649	3,491,509	3,956,913	3,721,127	4,045,406	88,493	2.24%
01-40-00-52-0320	FICA	10,163	11,518	12,457	10,877	11,547	(910)	-7.31%
01-40-00-52-0325	Medicare	44,558	48,499	57,183	49,526	58,226	1,043	1.82%
01-40-00-52-0330	IMRF	16,394	15,405	12,624	11,896	11,866	(758)	-6.00%
01-40-00-52-0375	Fringe Benefits	1,920	1,920	2,640	2,600	2,640	-	0.00%
01-40-00-52-0400	Health Insurance	366,844	422,963	438,158	437,549	463,135	24,977	5.70%
01-40-00-52-0420	Health Insurance - Retirees	89,718	95,855	93,670	94,308	94,800	1,130	1.21%
01-40-00-52-0425	Life Insurance	1,970	1,914	2,277	2,182	2,206	(71)	-3.12%
01-40-00-52-0430	VEBA Contributions	57,998	58,416	75,060	79,646	74,356	(704)	-0.94%
01-40-00-53-0009	Contribution to Police Pension	2,096,479	1,943,889	1,944,053	1,885,982	1,969,131	25,078	1.29%
	Benefits	2,686,044	2,600,379	2,638,122	2,574,566	2,687,907	49,785	1.89%
01-40-00-53-0200	Communications	3,755	4,989	3,700	4,093	5,500	1,800	48.65%
01-40-00-53-0380	Consulting Services	-	-	-	-	40,471	40,471	100.00%
01-40-00-53-0385	Administrative Adjudication	17,373	20,188	24,300	25,177	28,800	4,500	18.52%
01-40-00-53-0410	IT Support	18,035	21,434	26,786	29,342	51,464	24,678	92.13%
01-40-00-53-0430	Animal Control	1,350	2,580	3,200	2,769	3,860	660	20.63%
01-40-00-53-3010	Equipment Lease	-	-	-	-	32,487	32,487	#DIV/0!
01-40-00-53-3100	Maint of Equipment	13,409	9,902	20,895	17,254	25,100	4,205	20.12%
01-40-00-53-3200	Maintenance of Vehicles	48,773	73,186	57,430	64,619	65,000	7,570	13.18%
01-40-00-53-3600	Maintenance of Buildings	729	1,632	1,000	967	1,000	-	0.00%
01-40-00-53-4100	Training	36,133	37,833	39,810	40,778	48,575	8,765	22.02%
01-40-00-53-4200	Community Support Services	140,933	174,520	184,271	153,858	223,968	39,697	21.54%
01-40-00-53-4250	Travel & Meeting	622	568	3,720	2,372	11,460	7,740	208.06%
01-40-00-53-4300	Dues & Subscriptions	8,307	8,978	10,480	11,945	13,600	3,120	29.77%
01-40-00-53-4350	Printing	2,799	6,009	6,400	4,700	6,400	-	0.00%
01-40-00-53-4400	Medical & Screening	2,900	3,516	5,465	5,290	12,540	7,075	129.46%
01-40-00-53-5300	Advertising/Legal Notice	-	298	-	-	-	-	0.00%
01-40-00-53-5400	Damage Claims	36,187	4,570	5,000	55,500	5,000	-	0.00%
	Contractual Services	331,305	370,203	392,457	418,664	575,225	182,768	46.57%
01-40-00-54-0100	Office Supplies	11,281	9,969	9,500	8,800	9,500	-	0.00%
01-40-00-54-0150	Equipment	6,781	-	190,000	280,000	45,270	(144,730)	-76.17%
01-40-00-54-0200	Gas & Oil	50,296	71,449	71,172	66,767	65,431	(5,741)	-8.07%
01-40-00-54-0300	Uniforms Sworn Personnel	36,608	39,252	41,550	44,801	57,750	16,200	38.99%
01-40-00-54-0310	Uniforms Other Personnel	3,371	1,142	1,925	1,485	1,500	(425)	-22.08%
01-40-00-54-0400	Prisoner Care	4,151	2,663	3,650	2,524	3,600	(50)	-1.37%
01-40-00-54-0600	Operating Supplies	5,036	7,678	8,000	6,000	11,380	3,380	42.25%
01-40-00-54-0601	Radios	1,103	6,277	10,050	7,500	6,650	(3,400)	-33.83%
01-40-00-54-0602	Firearms and Range Supplies	18,097	15,438	21,050	19,875	26,500	5,450	25.89%
01-40-00-54-0603	Evidence Supplies	2,565	5,702	7,200	6,950	7,600	400	5.56%
01-40-00-54-0605	DUI Expenditures	219	4,038	4,100	4,450	5,500	1,400	34.15%
01-40-00-54-0610	Drug Forfeiture Expenditures	-	-	400	500	800	400	100.00%
01-40-00-54-0615	Article 36 Exp	-	-	1,600	1,000	3,200	1,600	100.00%
01-40-00-54-0620	Cannabis Tax Act Expenditures	15,574	17,176	13,100	8,900	13,100	-	0.00%
	Materials & Supplies	155,082	180,784	383,297	459,552	257,781	(125,516)	-32.75%
01-40-00-57-5013	Transfer to CERF	-	359,566	300,445	300,445	364,843	64,398	21.43%
	Other Financing Uses	-	359,566	300,445	300,445	364,843	64,398	21.43%
40	Police Department	6,394,080	7,002,441	7,671,234	7,474,354	7,931,162	259,928	3.39%

Fire Department Organizational Chart



BUDGET SNAPSHOT

CATEGORY	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 PROJECTED	FY 2025 BUDGET
Personal Services	\$2,721,324	\$2,890,579	\$2,953,208	\$2,961,197
Employee Benefits	\$2,117,498	\$2,251,945	\$2,224,374	\$2,316,957
Contractual Services	\$743,252	\$388,217	\$666,911	\$693,457
Commodities	\$101,209	\$158,309	\$156,055	\$131,059
Transfers	\$425,102	\$280,462	\$280,462	\$259,706
Total	\$6,108,385	\$5,969,512	\$6,281,010	\$6,362,376

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 2025 Budget reflects an 6.58% increase of \$392,864 from the FY 2024 Budget mainly due to an increase of \$70,618 in personal services and an increase of \$270,000 for the GEMT expenses.

The FY 2025 overtime budget increased \$4,000 as compared to the FY 2024 budget. The Fire Department is currently at full staff with only one member eligible for retirement.

PERSONNEL SUMMARY

	FY 2023 BUDGET	FY 2024 BUDGET	FY 2025 BUDGET
Sworn Officers	20	21	21
Civilian Fire Marshal and Administrative Assistant	1.5	.5	1.5
TOTAL FIRE FTEs	21.5	21.5	22.5

**VILLAGE OF RIVER FOREST, ILLINOIS
FIRE OVERVIEW
FISCAL YEAR 2025 BUDGET**

LOOKING FORWARD: 2025 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. Develop stronger bonds with external organizations to better promote fire safety through collaborative and mutually beneficial relationships.
2. Pursue training equipment that can be utilized for instructing citizens on fire safety, medical awareness, and other emergency preparedness.
3. Provide added CPR/AED classes for employees, residents, and businesses throughout the community.
4. Assess the usage of personnel and current operations to ensure the most efficient use of staff and vehicles are being deployed.
5. Increase the use of social media platforms to reach a larger pool of candidates for testing for the position of firefighter/paramedic.
6. Use our social media platforms to better advertise the fire department services and training courses that are offered to members of our community.
7. Develop user friendly electronic platforms for tracking of fire inspections, CPR Classes, and public outreach.
8. Develop standardized and scheduled training to ensure that skills needed for a proficient and safe emergency scene operations are maintained to the highest standard.
9. Increase training hours committed to advanced training in paramedicine through partnerships with nursing programs at universities in town.
10. Create a comprehensive fire officer training program to ensure that all fire officers are utilizing the best practices when managing their personnel in the fire station and on emergency scenes.
11. Seek outside organizational recognition of the work being accomplished through data driven programs and organizations offering such acknowledgement.
12. Provide training to all village staff on basic first aid, CPR, Stop the Bleed, and AED usage.
13. Continue the successful 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.

VILLAGE OF RIVER FOREST, ILLINOIS
FIRE OVERVIEW
FISCAL YEAR 2025 BUDGET

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 2025 BUDGET**

REVIEWING THE YEAR: 2024 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 56 public safety education programs community-wide, contacting 2,484 residents, students and businesses.
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 200 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 2025 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	CALENDAR YEAR 2022		CALENDAR YEAR 2023		2024
	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	1:42	1:15	1:29	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	4:93	4:00	3:28	4:00
Customer complaints and/or public safety professional complaint of less than one percent of total call volume	<1%	4	<1%	0	<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	569	383	599	500
Complete 5,092 hours of training for all 19 shift personnel.	4,824	4,830	4,824	5,856	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 2025 BUDGET**

ACTIVITY MEASURES

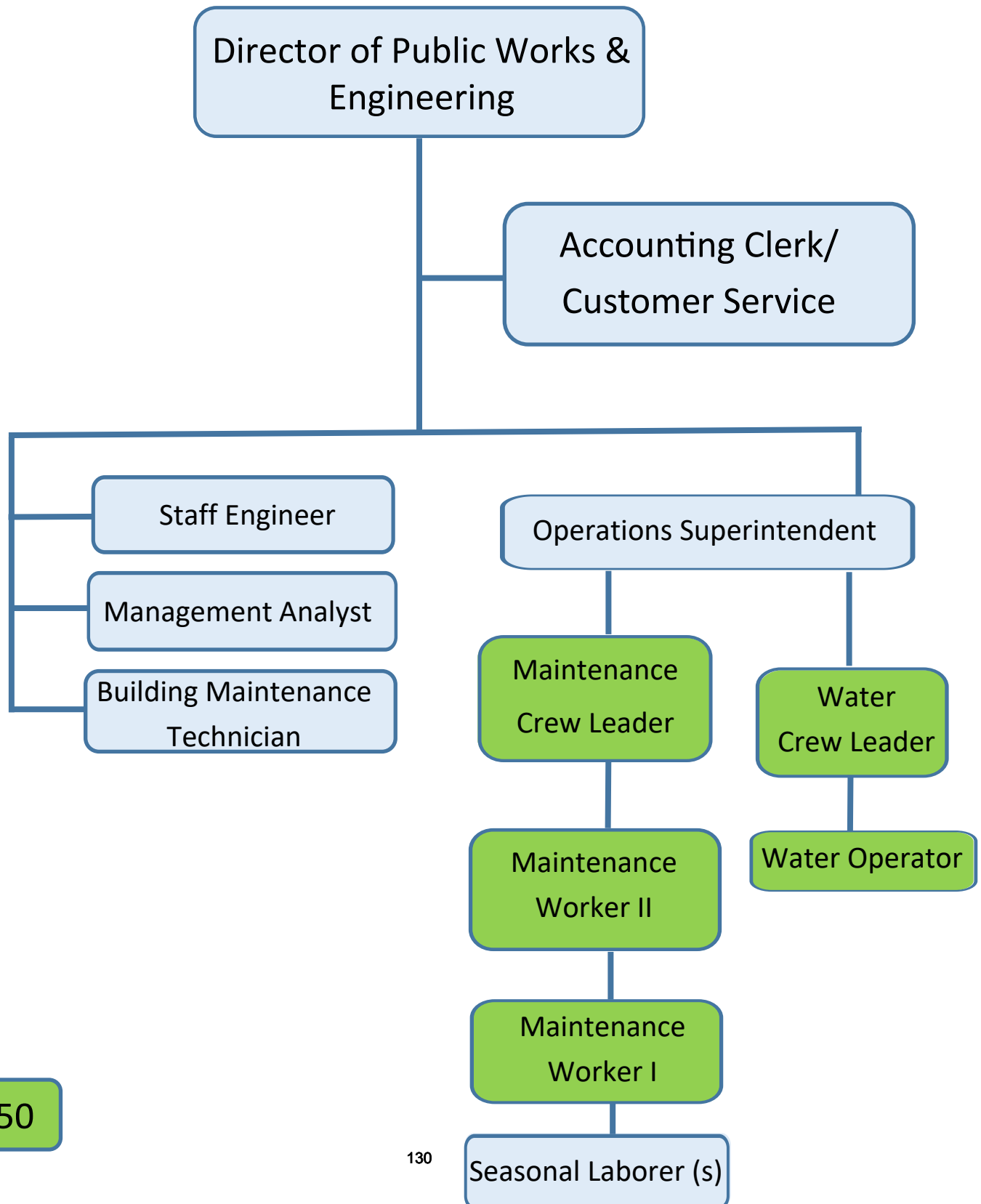
Activity evaluated on a continual basis to ensure delivery of efficient and effective services (measured by calendar year).

MEASURES	2019	2020	2021	2022	2023
Emergency Fire Responses	894	954	941	1,118	1,231
Building Fires	32	23	31	29	37
Cooking related Fires	37	41	25	24	14
Other Fires	24	33	14	9	22
Severe Weather	2	3	1	0	2
Hazardous Conditions (no fire)	62	73	72	75	78
Service Calls	165	166	185	171	206
Good Intent Call	284	306	337	510	536
False Alarms	298	309	276	300	334
Emergency Medical Responses	1,236	1,131	1,311	1,597	1,633
Total Calls for Service	2,130	2,085	2,252	2,715	2,864
Patient Contacts	1,260	1,196	1,296	1,411	1,458
ALS	499	570	579	580	624
BLS	761	626	664	729	614
Refused Transport	303	338	306	304	220
Simultaneous Calls	282	352	251	372	353
Percent of Simultaneous Calls	13.23%	16.88%	11.14%	13.70%	12.32%
Average Emergency Response Time (in minutes)	4:10	4:05	5:07	5:08	4:95
Dollar Value of Property	\$3,875,000	\$5,552,200	\$3,512,731	\$1,319,966	\$941,000
Saved	\$3,702,100	\$5,539,050	\$3,286,181	\$1,109,966	\$898,200
Percent Saved	95.5%	99.76%	93.5%	84.09%	95.45%
Loss	\$172,900	\$13,150	\$226,550	\$200,000	\$42,800
Public Education Programs/Contacts	70/3,169	93/1,211	45/2,495	70/3,039	56/2,484

**Village of River Forest
Fire Department
Budget Detail by Account
Fiscal Year 2025 Budget**

Account Number	Description	2022	2023	2024	2024	2025	Increase	% Inc
		Actual	Actual	Budget	Projected	Budget	(Decrease)	(Dec)
50	Fire Department							
01-50-00-51-0100	Salaries Sworn	2,036,983	2,079,718	2,361,199	2,302,319	2,421,724	60,525	2.56%
01-50-00-51-0200	Salaries Regular	87,678	89,870	93,931	92,556	97,221	3,290	3.50%
01-50-00-51-1500	Specialist Pay	143,856	165,772	149,659	150,330	148,737	(922)	-0.62%
01-50-00-51-1600	Holiday Pay	86,250	90,755	93,984	91,962	96,044	2,060	2.19%
01-50-00-51-1700	Overtime	128,409	242,322	136,000	259,456	140,000	4,000	2.94%
01-50-00-51-1800	Educational Incentives	15,250	17,000	17,000	17,000	17,500	500	2.94%
01-50-00-51-3000	Part-Time Salaries	27,285	35,887	38,806	39,585	39,971	1,165	3.00%
	Personal Services	2,525,711	2,721,324	2,890,579	2,953,208	2,961,197	70,618	2.44%
01-50-00-51-1950	Insurance Refusal Reimb	1,500	1,500	1,500	1,500	-	(1,500)	-100.00%
01-50-00-52-0320	FICA	9,307	16,602	18,206	17,833	19,048	842	4.62%
01-50-00-52-0325	Medicare	35,021	37,720	39,942	41,044	42,948	3,006	7.53%
01-50-00-52-0330	IMRF	11,367	9,871	9,371	8,944	9,919	548	5.85%
01-50-00-52-0375	Fringe Benefits	1,391	1,440	2,160	2,160	2,880	720	33.33%
01-50-00-52-0400	Health Insurance	286,119	295,232	323,801	348,823	363,823	40,022	12.36%
01-50-00-52-0420	Health Insurance - Retirees	18,201	28,842	25,570	25,626	23,980	(1,590)	-6.22%
01-50-00-52-0425	Life Insurance	1,462	1,240	1,529	950	1,529	-	0.00%
01-50-00-52-0430	VEBA Contributions	47,256	46,457	62,827	62,827	66,354	3,527	5.61%
01-50-00-53-0010	Contribution to Fire Pension	1,931,404	1,678,594	1,767,039	1,714,667	1,786,476	19,437	1.10%
	Benefits	2,343,028	2,117,498	2,251,945	2,224,374	2,316,957	65,012	2.89%
01-50-00-53-0200	Communications	4,618	4,722	5,800	7,105	15,440	9,640	166.21%
01-50-00-53-0410	IT Support	8,814	9,044	13,839	25,693	28,507	14,668	105.99%
01-50-00-53-3010	Equipment Lease	-	-	19,940	19,940	19,940	-	0.00%
01-50-00-53-3100	Maintenance of Equipment	6,995	7,227	11,100	13,320	8,900	(2,200)	-19.82%
01-50-00-53-3200	Maintenance of Vehicles	45,111	72,605	51,800	91,800	72,740	20,940	40.42%
01-50-00-53-3300	Maint of Office Equipment	-	-	500	15	500	-	0.00%
01-50-00-53-3600	Maintenance of Buildings	1,147	7,735	1,500	5,000	4,300	2,800	186.67%
01-50-00-53-4100	Training	11,887	16,182	27,300	26,185	28,300	1,000	3.66%
01-50-00-53-4200	Community Support Services	13,278	13,305	18,800	22,219	15,750	(3,050)	-16.22%
01-50-00-53-4250	Travel & Meeting	2,326	4,899	12,250	10,000	16,550	4,300	35.10%
01-50-00-53-4300	Dues & Subscriptions	3,246	4,103	30,388	33,134	17,530	(12,858)	-42.31%
01-50-00-53-4400	Medical & Screening	16,423	9,034	15,000	12,500	15,000	-	0.00%
01-50-00-53-5700	GEMT Expenses	180,249	594,396	180,000	400,000	450,000	270,000	150.00%
	Contractual Services	294,094	743,252	388,217	666,911	693,457	305,240	78.63%
01-50-00-54-0100	Office Supplies	995	1,146	2,000	3,675	2,000	-	0.00%
01-50-00-54-0150	Equipment	-	22,299	58,400	57,800	16,900	(41,500)	-71.06%
01-50-00-54-0200	Gas & Oil	18,590	24,499	25,959	22,601	25,959	-	0.00%
01-50-00-54-0300	Uniforms Sworn Personnel	18,885	24,747	29,400	31,878	34,450	5,050	17.18%
01-50-00-54-0600	Operating Supplies	19,063	28,518	42,550	40,101	51,750	9,200	21.62%
	Materials & Supplies	57,533	101,209	158,309	156,055	131,059	(27,250)	-17.21%
01-50-00-55-8700	Fire Vehicle	-	-	-	-	-	-	100%
	Capital Outlay	-	-	-	-	-	-	100%
01-50-00-57-5013	Transfer to CERF	-	425,102	280,462	280,462	259,706	(20,756)	-7.40%
	Other Financing Uses	-	425,102	280,462	280,462	259,706	(20,756)	-7.40%
50	Fire Department	5,220,366	6,108,385	5,969,512	6,281,010	6,362,376	392,864	6.58%

Public Works Organizational Chart



LU 150

Public Works- Administration & Operations

BUDGET SNAPSHOT

CATEGORY	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 PROJECTED	FY 2025 BUDGET
Personal Services	\$601,003	\$605,840	\$531,209	\$670,055
Employee Benefits	\$240,637	\$244,314	\$239,214	\$249,587
Contractual Services	\$524,657	\$589,502	\$597,698	\$690,318
Materials & Supplies	\$115,883	\$136,343	\$101,047	\$115,820
Capital Outlay	\$0	\$300,000	\$2,000	\$60,000
Transfers	\$328,890	\$200,994	\$470,994	\$167,579
Total	\$1,811,070	\$2,076,993	\$1,942,162	\$1,953,359

DEPARTMENT DESCRIPTION

The Public Works Department encompasses operations, engineering and building maintenance functions and 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 improve the quality of life in River Forest and enhance the overall character of the Village.

In FY2025, the Department was reorganized to separate the Development Services Division and make it its own Department. Development service responsibilities along with Zoning and related matters will be under the Village Administrator's Office.

The Public Works Department 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 is responsible for all engineering functions, managing capital projects and providing staff support to the Traffic and Safety Commission and Sustainability Commission.

BUDGET ANALYSIS

The 2025 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.

**VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS – ADMINISTRATION & OPERATIONS
FISCAL YEAR 2025 BUDGET**

The FY 2025 personnel information reflects the reorganization of the Department and realignment of responsibilities related to that reorganization.

PERSONNEL SUMMARY

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
TOTAL PUBLIC WORKS FTEs	14.5	15.5	15.5

LOOKING FORWARD: 2025 OBJECTIVES

Guiding Principle: Protecting Public Safety

1. 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.
2. 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).
3. Public Works staff will continue to perform proactive and efficient snow & ice control services so as to maintain safe and navigable roads during the winter months.
4. As required by the Illinois EPA, a major effort will be undertaken to replace all of the lead service lines within the Village. This work will be required to be completed by 2044.
5. 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.
6. 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.

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 tasks 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, HVAC energy efficiency projects, bicycle plan implementation, permeable paver alleys, and the electric vehicle charging station. The Village has recently received grants for the Harlem Avenue Bridge Replacement study, interior LED lighting upgrades and crosswalk repairs throughout the Village. Additional pending grant applications include grants for further crosswalk upgrades, installation of benches throughout the community, and various equipment purchases and capital improvements.
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 items unnecessarily.

**VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS – ADMINISTRATION & OPERATIONS
FISCAL YEAR 2025 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. There is one remaining alley which is scheduled to be upgraded when the adjacent property gets developed.
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, crack sealing, 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 2025 BUDGET**

REVIEWING THE YEAR: 2024 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.

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 72 property owners have applied for the Lead Service Line Replacement Program and completed the replacement of the lead service line. Public Works will continue to oversee this program in future years in order to continue these replacements throughout the Village.

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.

**VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS – ADMINISTRATION & OPERATIONS
FISCAL YEAR 2025 BUDGET**

VILLAGE BOARD STRATEGIC GOAL: STABILIZING PROPERTY TAXES

GOALS	STATUS
<p>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.</p>	<p>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.</p>
<p>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.</p>	<p>Completed, and ongoing. Grant funds were utilized for the completion of the final phase of the Green Alley Improvement Project. In October 2023, the Village finalized a grant agreement for crosswalk repairs throughout the community. In December 2023, the Village received notice that we had received the additional grant funding to complete Phase 1 engineering for the Harlem Avenue Bridge Replacement. Additional (pending) grant applications include grants for further crosswalk upgrades, installation of benches throughout the community, and various equipment purchases and capital improvements. The Village was recently notified by ComEd that it would receive \$26,275.54 Energy Efficiency Grant to upgrade the remaining Village hall lights to LED.</p>
<p>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.</p>	<p>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.</p>

**VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS – ADMINISTRATION & OPERATIONS
FISCAL YEAR 2025 BUDGET**

VILLAGE BOARD STRATEGIC GOAL: STRENGTHENING PROPERTY VALUES

GOAL	STATUS
<p>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, crack sealing, patching, or preservation.</p>	<p>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.</p>
<p>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.</p>	<p>Completed and ongoing; The final round of alley reconstruction was completed in 2023. There is one remaining alley which will be completed as part of the development of the adjacent property. With the completion of this phase of work, alley efforts will move into maintenance to ensure that the alleys continue to function as designed.</p>
<p>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.</p>	<p>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.</p>
<p>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 the Village fleet as well as the community at-large.</p>	<p>Ongoing; In 2023, a study was completed 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.</p>

**VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS – ADMINISTRATION & OPERATIONS
FISCAL YEAR 2025 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 2023		FY 2024		FY 2025
	GOAL	ACTUAL	GOAL	ACTUAL (1 ST – 3 RD QUARTERS)	TARGET
Complete Tree Trimming Service Requests Within 7 Working Days	95%	89% (148 of 166)	95%	86% (96 of 111)	95%
Repair Street Lights In-house, or Schedule Contractual Repairs, within 5 Working days	95%	84% (31 of 37)	95%	52% (16 of 31)	95%
Complete All Other Service Requests Within 7 Working Days	95%	94% (126 of 134)	95%	96% (85 of 89)	95%
Safety: Not More than 2 Employee Injuries Resulting in Lost Time	≤2	1	≤2	0	≤2
Safety: Not More than 1 At-Fault Vehicle Accident	≤1	0	≤1	0	≤1
Televis 25,000 lineal feet of combined sewers annually	25,000 Lin. Ft./Year	25,880	25,000 Lin. Ft./Year	25,744	25,000 Lin. Ft./Year
Exercise 200 Water System Valves Annually <i>NOTE: Valve exercising has not been performed regularly in recent years due to lack of second water operator.</i>	N/A	44 total valves	N/A	28 total valves	200/year

**VILLAGE OF RIVER FOREST, ILLINOIS
PUBLIC WORKS – ADMINISTRATION & OPERATIONS
FISCAL YEAR 2025 BUDGET**

ACTIVITY MEASURES

*Actual totals as of February 1, 2024.

Measure	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024*
Street Sweeping (curb miles)	2,171	2,205	2,549	2,173	1,886
Sign Repairs / Fabrication	399	323	124	180	64
Sewer Jetting (lineal feet)	31,667	27,753	18,665	25,899	26,140
Sewer Televising (lineal feet)	32,098	26,295	18,825	25,880	25,744
Catch Basin Cleaning	373	282	314	435	67
Leaf Removal (Tons)	2,021	1,485	1,356	1,339	1,463
Street Salting (Tons)	437	560	417	292	339
Gallons of Brine Applied <i>(New Measure)</i>	N/A	N/A	N/A	N/A	5080
Snow and Ice Responses	20	19	16	10	11
Trees Trimmed	2,968	1,608	2,101	2,683	712
Trees Removed	133	157	111	85	121
Trees Planted	237	125	125	97	175
Ash Injections (Every Other Year)	0	168	1	187	0

**Village of River Forest
Public Works Administration and Operations
Budget Detail by Account
Fiscal Year 2025 Budget**

Account Number	Description	2022	2023	2024	2024	2025	Increase	% Inc
		Actual	Actual	Budget	Projected	Budget	(Decrease)	(Dec)
60	Public Works							
01-60-01-51-0200	Salaries Regular	537,990	545,580	539,690	501,178	603,055	63,365	11.74%
01-60-01-51-1500	Certification Pay	5,600	4,000	5,350	7,700	6,200	850	15.89%
01-60-01-51-1700	Overtime	53,401	37,774	50,000	15,779	50,000	-	0.00%
01-60-01-51-3000	Part-Time Salaries	9,195	13,649	10,800	6,552	10,800	-	0.00%
	Personal Services	606,186	601,003	605,840	531,209	670,055	64,215	10.60%
01-60-01-52-0320	FICA	37,134	36,365	36,847	32,380	40,104	3,257	8.84%
01-60-01-52-0325	Medicare	8,685	8,619	8,735	7,573	9,671	936	10.72%
01-60-01-52-0330	IMRF	60,249	46,592	42,531	35,916	48,224	5,693	13.39%
01-60-01-52-0375	Fringe Benefits	4,382	3,469	3,216	2,534	4,584	1,368	42.54%
01-60-01-52-0400	Health Insurance	124,009	125,967	135,288	141,354	125,460	(9,828)	-7.26%
01-60-01-52-0420	Health Insurance - Retirees	14,743	13,154	11,420	12,467	12,750	1,330	11.65%
01-60-01-52-0425	Life Insurance	116	179	267	162	292	25	9.36%
01-60-01-52-0430	VEBA Contributions	6,380	6,292	6,010	6,828	8,502	2,492	41.46%
	Benefits	255,698	240,637	244,314	239,214	249,587	5,273	2.16%
01-60-01-53-0200	Communications	797	3,668	1,990	5,890	5,513	3,523	177.04%
01-60-01-53-0380	Consulting Services	31,816	3,931	34,000	36,401	5,000	(29,000)	-85.29%
01-60-01-53-0410	IT Support	18,804	26,834	22,922	22,161	24,045	1,123	4.90%
01-60-01-53-1310	Julie Notifications	1,104	982	1,000	645	670	(330)	-33.00%
01-60-01-53-3100	Maintenance of Equipment	1,919	2,998	3,500	3,500	3,500	-	0.00%
01-60-01-53-3200	Maintenance of Vehicles	15,145	25,534	41,250	12,258	21,250	(20,000)	-48.48%
01-60-01-53-3400	Maintenance Traffic/St Lights	74,160	94,285	74,500	70,463	74,500	-	0.00%
01-60-01-53-3550	Tree Maintenance	74,340	81,802	98,500	98,500	112,000	13,500	13.71%
01-60-01-53-3600	Maintenance of Bldgs & Grounds	77,506	77,586	100,170	89,139	124,670	24,500	24.46%
01-60-01-53-3610	Maintenance Sidewalks	62,327	52,239	55,000	59,861	205,000	150,000	272.73%
01-60-01-53-3620	Maintenance Streets	-	69,690	62,500	57,279	12,500	(50,000)	-80.00%
01-60-01-53-4100	Training	872	1,441	1,200	4,365	2,500	1,300	108.33%
01-60-01-53-4250	Travel & Meeting	1,399	3,960	6,990	3,893	8,810	1,820	26.04%
01-60-01-53-4300	Dues & Subscriptions	7,578	6,911	12,680	7,272	7,560	(5,120)	-40.38%
01-60-01-53-4400	Medical & Screening	918	2,823	1,300	2,500	1,300	-	0.00%
01-60-01-53-5300	Advertising/Legal Notice	952	4,761	3,000	3,800	2,000	(1,000)	-33.33%
01-60-01-53-5350	Dumping Fees	10,744	8,317	15,000	12,066	13,000	(2,000)	-13.33%
01-60-01-53-5400	Damage Claims	38,720	23,392	25,000	63,620	25,000	-	0.00%
01-60-01-53-5450	St Light Electricity	35,243	33,503	29,000	44,085	41,500	12,500	43.10%
	Contractual Services	454,344	524,657	589,502	597,698	690,318	100,816	17.10%
01-60-01-54-0100	Office Supplies	1,232	1,193	1,000	277	1,000	-	0.00%
01-60-01-54-0150	Equipment	24,828	180	-	-	-	-	#DIV/0!
01-60-01-54-0200	Gas & Oil	18,502	26,027	27,473	20,357	19,950	(7,523)	-27.38%
01-60-01-54-0310	Uniforms	5,020	6,498	6,100	6,100	6,100	-	0.00%
01-60-01-54-0500	Vehicle Parts	4,242	5,637	12,000	8,000	8,000	(4,000)	-33.33%
01-60-01-54-0600	Operating Supplies & Equipment	60,614	40,828	48,770	37,428	39,770	(9,000)	-18.45%
01-60-01-54-0800	Trees	19,415	35,520	41,000	28,885	41,000	-	0.00%
01-60-01-54-2100	Snow & Ice Control	8,050	-	-	-	-	-	0.00%
	Materials & Supplies	141,903	115,883	136,343	101,047	115,820	(20,523)	-15.05%
01-60-01-55-1205	Streetscape Improvements	-	-	300,000	2,000	60,000	(240,000)	-80.00%
	Capital Outlay	-	-	300,000	2,000	60,000	(240,000)	0.00%
01-60-01-57-5013	Transfer to CERF	-	328,890	200,994	200,994	167,579	(33,415)	-16.62%
01-60-01-57-5014	Transfer to Capital Improvmts	-	-	-	270,000	-	-	0.00%
	Other Financing Uses	-	328,890	200,994	470,994	167,579	(33,415)	-16.62%
	Public Works Admin & Ops	1,458,131	1,811,070	2,076,993	1,942,162	1,953,359	(123,634)	-5.95%

Public Works Department- Sanitation

BUDGET SNAPSHOT

CATEGORY	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 PROJECTED	FY 2025 BUDGET
Contractual Services	\$1,221,340	\$1,255,591	\$1,271,858	\$1,303,877
Materials & Supplies	\$0	\$500	\$0	\$1,000
Total	\$1,221,340	\$1,256,091	\$1,271,858	\$1,304,877

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 Lakeshore Recycling Systems (the 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 \$1,304,877 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 2025 Budget**

Account Number	Description	2022	2023	2024	2024	2025	Increase	% Inc
		Actual	Actual	Budget	Projected	Budget	(Decrease)	(Dec)
01-60-05-53-5500	Collection & Disposal	1,173,006	1,162,148	1,195,194	1,206,873	1,243,079	47,885	4.01%
01-60-05-53-5510	Leaf Disposal	58,214	59,192	60,397	64,985	60,798	401	0.66%
	Contractual Services	1,231,220	1,221,340	1,255,591	1,271,858	1,303,877	48,286	3.85%
01-60-05-54-0600	Operating Supplies	-	-	500	-	1,000	500	100.00%
	Materials & Supplies	-	-	500	-	1,000	500	100.00%
60	Public Works-Sanitation	1,231,220	1,221,340	1,256,091	1,271,858	1,304,877	48,786	3.88%

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 2023 ACTUAL	FY 2024 BUDGET	FY 2024 PROJECTED	FY 2025 BUDGET
Revenues	\$621,536	\$515,616	\$561,516	\$561,726
Expenditures	\$315,248	\$1,294,633	\$264,918	\$1,251,657
Fund Balance*	\$1,192,736	\$413,719	\$1,489,334	\$799,403

*2024 and 2025 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 2025 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):

- \$360,000 for road resurfacing of Gale Avenue (Washington to Madison), Park Avenue (Hawthorn to Washington), Park Avenue (Augusta to Chicago), Iowa Street (Thatcher to Keystone), Franklin Avenue (Augusta to Chicago), Ashland Avenue (Division to Augusta), and Clinton Place (Augusta to Chicago).
- \$140,000 for Patching and Crack Sealing.
- \$65,318 for the purchase of bulk rock salt and anti-icing liquid solution for snow and ice control.
- \$686,279 for the remaining accumulated Rebuild Illinois funds for road surfacing of Augusta Street (Keystone to Harlem), Thatcher Avenue (Hawthorn to Madison), Hawthorne Avenue (Forest to Franklin), and William Street (Augusta to Chicago).

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 2025 Budget**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Increase (Decrease)	% Inc (Dec)
03	Motor Fuel Tax Fund							
03-00-00-45-5100	Interest	1,445	30,420	17,761	57,334	50,865	33,104	186.39%
03-00-00-45-5200	Net Change in Fair Value	(4,394)	(2,492)	-	-	-	-	0.00%
	Interest	(2,949)	27,928	17,761	57,334	50,865	33,104	186.39%
03-00-00-47-7100	State Allotment	257,373	261,807	273,826	264,687	263,984	(9,842)	-3.59%
03-00-00-47-7200	State Renewal Allotment	187,996	209,088	224,029	239,495	246,877	22,848	10.20%
03-00-00-47-7250	State Rebuild Bond Fund Disb	245,426	122,713	-	-	-	-	0.00%
	Intergovernmental	690,795	593,608	497,855	504,182	510,861	13,006	2.61%
	Revenue	687,846	621,536	515,616	561,516	561,726	46,110	8.94%
03-00-00-53-2100	Bank Fees	-	-	60	-	60	-	0.00%
03-00-00-53-3620	Street Maintenance	106,736	135,285	140,000	129,622	140,000	-	0.00%
	Contractual Services	106,736	135,285	140,060	129,622	140,060	-	0.00%
03-00-00-54-2100	Snow & Ice Control	27,868	27,433	68,294	68,304	65,318	(2,976)	-4.36%
	Materials & Supplies	27,868	27,433	68,294	68,304	65,318	(2,976)	-4.36%
03-00-00-55-9100	Street Improvement	367,395	152,530	1,086,279	66,992	1,046,279	(40,000)	-3.68%
	Capital Outlay	367,395	152,530	1,086,279	66,992	1,046,279	(40,000)	-3.68%
	Expense	501,999	315,248	1,294,633	264,918	1,251,657	(42,976)	-3.32%
03	Motor Fuel Tax Fund	185,847	306,288	(779,017)	296,598	(689,931)	89,086	-11.44%

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 2023 ACTUAL	FY 2024 BUDGET	FY 2024 PROJECTED	FY 2025 BUDGET
Revenues	\$276,204	\$563,312	\$604,668	\$607,117
Expenditures	\$278,958	\$571,565	\$571,915	\$611,312
Fund Balance*	\$240,631	\$232,378	\$273,384	\$269,189

*2024 and 2025 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 2024 General Obligation Limited Tax Bonds which were issued for the capital improvements program. FY 2025 includes activity from the 2024 General Obligation Limited Tax Bonds and the Series 2022A debt certificates. Revenues utilized to fund debt service payments for the 2024 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 2024 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, 2024 will be \$5,640,000. A full schedule of debt service accompanies this budget.

LEGAL DEBT MARGIN

Assessed Valuation – 2022	\$578,913,484
Legal Debt Limit – 8.625% of Assessed Valuation	\$ 49,931,288
Amount of Debt Applicable to Limit	<u>\$ 5,640,000</u>
Legal Debt Margin	<u>\$ 44,291,288</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 2025 Budget**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Increase (Decrease)	% Inc (Dec)
05	Debt Service Fund							
05-00-00-41-1000	Prior Yrs Taxes	127,413	139,122	125,505	154,537	151,984	26,479	21.10%
05-00-00-41-1021	Property Taxes Current	142,692	131,441	139,953	146,880	154,020	14,067	10.05%
	Property Taxes	270,105	270,563	265,458	301,417	306,004	40,546	15.27%
05-00-00-45-5100	Interest	373	5,641	4,002	9,399	8,002	4,000	99.95%
	Interest	373	5,641	4,002	9,399	8,002	4,000	99.95%
05-00-00-47-7018	Transfer from CIF	-	-	293,852	293,852	293,111	(741)	-0.25%
	Other Financing Sources	-	-	293,852	293,852	293,111	(741)	100.00%
	Revenue	270,478	276,204	563,312	604,668	607,117	43,805	7.78%
05-00-00-53-2100	Bank Fees	-	475	100	450	450	350	350.00%
	Contractual Services	-	475	100	450	450	350	350.00%
05-00-00-56-0035	2020 GO Bond Principal	262,500	-	-	-	-	-	0.00%
05-00-00-56-0036	2020 GO Bond Interest	3,150	-	-	-	-	-	0.00%
05-00-00-56-0037	DSEB Bond Principal	-	275,000	275,000	275,000	300,000	25,000	9.09%
05-00-00-56-0038	DSEB Bond Interest	-	3,483	2,613	2,613	17,750	15,137	579.30%
05-00-00-56-0106	2022 Series Bond Principal	-	-	148,148	148,148	151,852	3,704	2.50%
05-00-00-56-0107	2022 Series Bond Interest	-	-	145,704	145,704	141,260	(4,444)	-3.05%
	Debt Service	265,650	278,483	571,465	571,465	610,862	39,397	6.89%
	Expense	265,650	278,958	571,565	571,915	611,312	39,747	6.95%
05	Debt Service Fund	4,828	(2,754)	(8,253)	32,753	(4,195)	4,058	-49.17%

Debt Service Schedule

2024 General Obligation Limited Tax Bonds

Date of Issue	February 20, 2024
Date of Maturity	December 1, 2025
Authorized Issue	\$600,000
Interest Rates	3.45%-3.55%
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	
2023	\$ 300,000	\$ 17,750	\$ 317,750
2024	300,000	10,350	310,350
	<u>\$ 600,000</u>	<u>\$ 28,100</u>	<u>\$ 628,100</u>

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>				
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
	\$ -	\$ 771,278	\$ 3,733,333	\$ 771,278

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 2024 General Obligation Bonds that will fund street improvements.

Capital Equipment Replacement Fund (CERF)

BUDGET SNAPSHOT

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 PROJECTED	FY 2025 BUDGET
Revenues	\$1,152,370	\$970,551	\$1,053,716	\$1,088,584
Expenditures	\$278,436	\$1,082,279	\$524,781	\$1,818,590
Fund Balance*	\$4,340,854	\$4,229,126	\$4,869,789	\$4,139,783

*FY 2024 and 2025 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 2025 Budget includes:

▪ Village Hall – Emergency Generator	\$ 317,000
▪ Unmarked Tactical #13 - Police	\$ 65,407
▪ Pole Mounted Radar – Police	\$ 14,273
▪ Police Radios– Police	\$ 45,518
▪ Radar– Police	\$ 33,600
▪ Speed Monitor Trailer—Police	\$ 20,355
▪ Taser – Police	\$ 34,920
▪ Ambulance – Fire	\$ 235,417
▪ SCBA – Fire	\$ 26,000
▪ Large Int'l Dump Truck – Public Works	\$ 250,000
▪ Dump Truck – Public Works	\$ 240,000
▪ Pick-up Truck –Public Works	\$ 65,000
▪ Pick-up Truck –Public Works	\$ 65,000
▪ Dump Truck -Public Works	\$ 75,000
▪ Street Sweeper – Public Works	\$ 305,000
▪ Salt Brine Equipment -- Public Works	\$ 26,000

**Village of River Forest
Capital Equipment Replacement Fund
Budget Detail by Account
Fiscal Year 2025 Budget**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Increase (Decrease)	% Inc (Dec)
13	Capital Equip Replacement							
13-00-00-45-5100	Interest	21,918	55,924	45,702	125,867	165,463	119,761	262.05%
13-00-00-45-5200	Net Change in Fair Value	(113,795)	(29,338)	-	-	-	-	0.00%
	Interest	(91,877)	26,586	45,702	125,867	165,463	119,761	262.05%
13-00-00-46-6410	Miscellaneous	112	-	-	-	-	-	0.00%
	Miscellaneous	112	-	-	-	-	-	0.00%
13-00-00-46-6536	IRMA Fire Equipment Grant	-	-	-	3,000	-	-	0.00%
	Grants & Contributions	-	-	-	3,000	-	-	0.00%
13-00-00-47-7001	From General Fund	-	1,116,210	783,438	783,438	795,408	11,970	1.53%
13-00-00-47-7002	Transfer from Water and Sewer	-	-	116,411	116,411	102,713	(13,698)	-11.77%
13-00-00-48-8000	Sale of Property	-	9,574	25,000	25,000	25,000	-	0.00%
	Other Financing Sources	-	1,125,784	924,849	924,849	923,121	(1,728)	-0.19%
	Revenue	(91,765)	1,152,370	970,551	1,053,716	1,088,584	118,033	12.16%
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	29,448	317,000	283,523	846.92%
13-00-00-55-8700	Police Vehicles	-	188,058	206,370	226,302	65,407	(140,963)	-68.31%
13-00-00-55-8720	Police Equipment	23,400	-	186,332	170,432	148,666	(37,666)	-20.21%
13-00-00-55-8800	Fire Dept Vehicle	-	46,433	-	72,599	235,417	235,417	100.00%
13-00-00-55-8850	Fire Dept Equipment	-	43,945	26,000	-	26,000	-	0.00%
13-00-00-55-8910	PW Vehicles	-	-	630,000	-	1,000,000	370,000	58.73%
13-00-00-55-8925	PW Equipment	210,908	-	-	26,000	26,000	26,000	100.00%
	Capital Outlay	234,308	278,436	1,082,179	524,781	1,818,490	736,311	68.04%
	Expense	234,308	278,436	1,082,279	524,781	1,818,590	736,311	68.03%
13	Capital Equip Replacement	(326,073)	873,934	(111,728)	528,935	(730,006)	(618,278)	553.38%

Capital Improvement Fund (CIF)

BUDGET SNAPSHOT

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 PROJECTED	FY 2025 BUDGET
Revenues	\$246,509	\$1,351,447	\$1,522,922	\$1,614,792
Expenditures	\$2,748,528	\$2,491,127	\$2,257,487	\$1,777,132
Fund Balance*	\$1,039,537	(\$100,143)	\$304,972	\$142,632

*2024 and 2025 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 2025 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 2025 Budget include:

- Village Hall – Replacement of Rooftop RTU \$ 100,000
- Village Hall HVAC Evaluations \$ 20,000
- Fire Station - Renovations to Offices \$ 45,000
- Public Works Garage - Interior Renovations \$ 100,000
- Police Department - Renovations for Roll Call and Garage \$ 65,950
- Street Camera Strategic Plan \$ 67,871
- Automatic License Plate Reader \$ 50,800
- Harlem Avenue Bridge Viaduct \$ 187,500
- Electric Vehicle Charging Station \$ 50,000
- Information Technology Improvements \$ 241,900

**Village of River Forest
Capital Improvement Fund
Budget Detail by Account
Fiscal Year 2025 Budget**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Increase (Decrease)	% Inc (Dec)
14	Capital Improvement Fund							
14-00-00-43-3200	Metra Daily Parking Fees	3,460	6,444	6,000	7,706	7,500	1,500	25.00%
14-00-00-43-3220	Parking Lot Permit Fees	32,152	34,812	35,512	32,799	35,751	239	0.67%
14-00-00-43-3550	Ambulance Fees	-	-	1,000,000	804,393	1,000,000	-	0.00%
	Charges for Services	35,612	41,256	1,041,512	844,898	1,043,251	1,739	0.17%
14-00-00-44-4240	Automated Traffic Enf Fines	24,446	143,972	260,000	262,524	276,252	16,252	6.25%
	Fines & Forfeits	24,446	143,972	260,000	262,524	276,252	16,252	6.25%
14-00-00-45-5100	Interest	1,552	67,305	49,935	55,500	45,289	(4,646)	-9.30%
14-00-00-45-5200	Net Change in Fair Value	(1,279)	(6,024)	-	-	-	-	#DIV/0!
	Interest	273	61,281	49,935	55,500	45,289	(4,646)	100.00%
14-00-00-46-6527	IDOC Grant	-	-	-	-	250,000	250,000	100.00%
14-00-00-46-7385	Other Contributions	-	-	-	90,000	-	-	0.00%
	Grants & Contributions	-	-	-	90,000	250,000	250,000	0.00%
14-00-00-47-7001	Transfer from General Fund	-	-	-	270,000	-	-	0.00%
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	-	-	270,000	-	-	0.00%
	Revenue	4,120,725	246,509	1,351,447	1,522,922	1,614,792	263,345	19.49%
00								
14-00-00-53-0370	Professional Services	-	62,450	93,000	93,954	93,000	-	0.00%
14-00-00-53-0380	Consulting Services	-	22,523	50,000	8,555	50,000	-	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	361,980	450,000	270,000	150.00%
	Contractual Services	12,000	96,973	335,000	476,489	605,000	270,000	80.60%
14-00-00-55-0500	Building Improvements	44,272	1,500	412,200	385,000	330,950	(81,250)	-19.71%
14-00-00-55-1205	Streetscape Improvements	8,876	1,218	185,075	66,900	306,171	121,096	65.43%
14-00-00-55-1210	Parking Lot Improvements	-	5,400	150,000	79,192	-	(150,000)	-100.00%
14-00-00-55-1250	Alley Improvements	956,848	2,401,334	723,000	715,616	-	(723,000)	-100.00%
14-00-00-55-8610	Furniture & Equipment	-	-	40,000	40,438	-	(40,000)	-100.00%
14-00-00-55-8620	Information Technology Equipm	42,284	242,103	352,000	200,000	241,900	(110,100)	-31.28%
	Capital Outlay	1,052,280	2,651,555	1,862,275	1,487,146	879,021	(983,254)	-52.80%
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	293,111	(741)	-0.25%
	Other Financing Uses	58,981	-	293,852	293,852	293,111	(741)	100.00%
	Expense	1,123,261	2,748,528	2,491,127	2,257,487	1,777,132	(713,995)	-28.66%
14	Capital Improvement Fund	2,997,464	(2,502,019)	(1,139,680)	(734,565)	(162,340)	977,340	-85.76%

TIF - Madison Street

BUDGET SNAPSHOT

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 PROJECTED	FY 2025 BUDGET
Revenues	\$580,460	\$993,213	\$997,169	\$668,524
Expenditures	\$151,946	\$734,505	\$499,327	\$246,070
Fund Balance*	\$1,281,445	\$1,540,153	\$1,779,287	\$2,201,741

*FY 2024 and 2025 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 2025 Budget. Also debt service interest payments on the interfund loan are also included in the FY 2025 Budget.

**Village of River Forest
TIF Madison Street
Budget Detail by Account
Fiscal Year 2025 Budget**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Increase (Decrease)	% Inc (Dec)
31	TIF-Madison Street							
31-00-00-41-1000	Property Taxes-Prior Years	486,825	235,736	307,284	276,891	303,230	(4,054)	-1.32%
31-00-00-41-1021	Property Taxes-Current Year	353,285	306,244	313,429	297,398	309,294	(4,135)	-1.32%
	Property Taxes	840,110	541,980	620,713	574,289	612,524	(8,189)	-1.32%
31-00-00-45-5100	Interest	1,091	38,480	22,500	72,880	56,000	33,500	148.89%
	Interest	1,091	38,480	22,500	72,880	56,000	33,500	148.89%
31-00-00-46-6532	Grants	-	-	350,000	350,000	-	(350,000)	-100.00%
	Grants & Contributions	-	-	350,000	350,000	-	(350,000)	0.00%
	Revenue	841,201	580,460	993,213	997,169	668,524	(324,689)	-32.69%
31-00-00-53-0100	Electricity & Natural Gas	2,334	1,236	-	1,800	1,850	1,850	0.00%
31-00-00-53-0300	Audit Services	1,000	500	515	515	530	15	2.91%
31-00-00-53-0380	Consulting Services	1,875	71,895	38,500	36,000	76,000	37,500	97.40%
31-00-00-53-0425	Village Attorney	3,908	13,035	10,000	1,500	10,000	-	0.00%
31-00-00-53-0440	Property Taxes	50	-	-	-	-	-	0.00%
31-00-00-53-3600	Maintenance of Buildings	4,501	-	3,800	3,468	1,000	(2,800)	-73.68%
31-00-00-53-4350	Printing	1,772	-	-	-	-	-	0.00%
31-00-00-53-5300	Advertising/Legal Notice	325	325	500	4,187	500	-	0.00%
	Contractual Services	15,765	86,991	53,315	47,470	89,880	36,565	68.58%
31-00-00-55-4300	Other Improvements	47,190	64,955	625,000	339,289	100,000	(525,000)	-84.00%
	Capital Outlay	47,190	64,955	625,000	339,289	100,000	(525,000)	-84.00%
31-00-00-56-0081	Interest on Interfund Loan	50,946	-	56,190	112,568	56,190	-	0.00%
	Debt Service	50,946	-	56,190	112,568	56,190	-	0.00%
	Expense	113,901	151,946	734,505	499,327	246,070	(488,435)	-66.50%
31	TIF-Madison Street	727,300	428,514	258,708	497,842	422,454	163,746	63.29%

TIF - North Avenue

BUDGET SNAPSHOT

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 PROJECTED	FY 2025 BUDGET
Revenues	\$ 105,693	\$ 238,703	\$173,141	\$226,402
Expenditures	\$ 67,300	\$ 302,515	\$210,840	\$ 188,433
Fund Balance*	\$ 552,077	\$488,265	\$514,378	\$552,347

*FY 2024 and 2025 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 2025 Budget.

**Village of River Forest
TIF North Avenue
Budget Detail by Account
Fiscal Year 2025 Budget**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Increase (Decrease)	% Inc (Dec)
32	TIF - North Avenue							
32-00-00-41-1000	Property Taxes-Prior Years	346,607	30,100	112,724	31,110	99,209	(13,515)	-11.99%
32-00-00-41-1021	Property Taxes-Current Year	185,688	57,160	114,979	108,513	101,193	(13,786)	-11.99%
	Property Taxes	532,295	87,260	227,703	139,623	200,402	(27,301)	-11.99%
32-00-00-45-5100	Interest	502	18,433	11,000	33,518	26,000	15,000	136.36%
	Interest	502	18,433	11,000	33,518	26,000	15,000	136.36%
	Revenue	532,797	105,693	238,703	173,141	226,402	(12,301)	-5.15%
32-00-00-53-0300	Audit Services	-	500	515	515	530	15	2.91%
32-00-00-53-0380	Consulting Services	-	23,575	163,500	25,000	134,903	(28,597)	-17.49%
32-00-00-53-0425	Village Attorney	1,033	1,383	10,000	-	2,500	(7,500)	-75.00%
32-00-00-53-5300	Advertising/Legal	325	325	500	325	500	-	0.00%
	Contractual Services	1,358	25,783	174,515	25,840	138,433	(36,082)	-20.68%
32-00-00-55-4300	Other Improvements	-	41,517	128,000	185,000	50,000	(78,000)	-60.94%
	Capital Outlay	-	41,517	128,000	185,000	50,000	(78,000)	-60.94%
	Expense	1,358	67,300	302,515	210,840	188,433	(114,082)	-37.71%
32	Tif - North Avenue	531,439	38,393	(63,812)	(37,699)	37,969	101,781	-159.50%

Infrastructure Improvement Bond Fund

BUDGET SNAPSHOT

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 PROJECTED	FY 2025 BUDGET
Revenues	\$12,937	\$5,000	\$604,323	\$2,800
Expenditures	\$252,258	\$300,000	\$300,522	\$300,000
Fund Balance*	\$328,036	\$33,036	\$631,837	\$334,637

*FY 2024 and 2025 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 2024. In the past, these proceeds have been used to fund street improvements.

BUDGET ANALYSIS

The FY 2025 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 2025 Budget**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Increase (Decrease)	% Inc (Dec)
35	Infrastructure Imp Bond Fu							
35-00-00-45-5100	Interest	513	12,937	5,000	4,323	2,800	(2,200)	-44.00%
	Interest	513	12,937	5,000	4,323	2,800	(2,200)	-44.00%
35-00-00-48-7090	Bond Proceeds	550,000	-	-	600,000	-	-	0.00%
	Other Financing Sources	550,000	-	-	600,000	-	-	0.00%
	Revenue	550,513	12,937	5,000	604,323	2,800	(2,200)	-44.00%
35-00-00-53-0380	Consulting Services	5,084	-	-	6,584	-	-	0.00%
35-00-00-53-3610	Maintenance Sidewalks	-	-	-	-	35,000	35,000	100.00%
	Contractual Services	5,084	-	-	6,584	35,000	35,000	0.00%
35-00-00-55-9100	Street Improvements	230,794	252,258	300,000	293,938	265,000	(35,000)	-11.67%
	Capital Outlay	230,794	252,258	300,000	293,938	265,000	(35,000)	0.00%
	Expense	235,878	252,258	300,000	300,522	300,000	-	0.00%
35	Infrastructure Imp Bond Fu	314,635	(239,321)	(295,000)	303,801	(297,200)	(2,200)	0.75%

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 2023 ACTUAL	FY 2024 BUDGET	FY 2024 PROJECTED	FY 2025 BUDGET
Personal Services	\$824,470	\$928,808	\$806,079	\$944,497
Employee Benefits	\$241,070	\$340,840	\$307,031	\$343,904
Contractual Services	\$471,702	\$685,979	\$559,933	\$618,463
Commodities	\$1,745,551	\$1,865,857	\$1,879,688	\$1,926,379
Capital Outlay	\$443,894	\$904,000	\$601,082	\$3,087,000
Depreciation	\$395,033	\$390,760	\$390,760	\$390,760
Debt Service	\$251,221	\$1,019,994	\$1,019,994	\$1,019,735
Transfers	\$0	\$116,411	\$116,411	\$102,713
Total	\$4,372,941	\$6,252,649	\$5,680,978	\$8,433,451

DEPARTMENT DESCRIPTION

The Public Works Department is responsible for the operation, maintenance, and improvement of public infrastructure, and providing 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 2025 Budget:

Water from Chicago: Chicago's water rate, in conjunction with projected flat consumption and an anticipated 3.37% rate increase on June 1st, results in an estimate of \$1,868,410 for the cost of water in FY 2025.

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.

Stormwater Master Plan: The budget includes \$50,000 for improvements associated with the Village's ongoing Stormwater Master Plan.

Sewer Lateral Repair/Basement Protection Programs: The budget reflects an allocation of \$50,000 for the Sewer Lateral Repair program, and \$59,000 for the Basement Protection Program.

**VILLAGE OF RIVER FOREST, ILLINOIS
WATER AND SEWER OVERVIEW
FISCAL YEAR 2025 BUDGET**

Lead Service Line Replacement Program: As required by the Illinois EPA, a major effort will be undertaken to replace all of the lead service lines withing the Village. This work will be required to be completed by 2044. The budget reflects an allocation of \$150,000 for the existing Lead Service Line Replacement subsidy program and \$2,000,000 for the Lead Service Line Inventory and Replacement Program. It is anticipated that much of the funds required for this effort will be acquired through the State Revolving Fund in the form of Low interest loans. However all available grant funding sources will be evaluated and applied for as appropriate.

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 February 1, 2024.

Measure	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024*
Water Pumped from Chicago (million gallons)	422	486	419	404	332
Water Pumped to Residents (million gallons)	439	497	430	418	353
Actual Annual High (million gallons)	2.40	3.00	2.15	2.18	2.21
Actual Annual Low (million gallons)	0.79	0.74	0.66	0.62	0.82
Average Daily Average (million gallons)	1.26	1.27	1.18	1.15	1.28
Meters Installed	46	65	46	58	35
Service Calls	3,239	3,632	3,239	2,816	2,116
Water Main Breaks	6	15	6	3	7
Service Line Breaks	3	7	3	4	3
Exercised Valves	512	404	512	44	41

**Village of River Forest
Water and Sewer Fund
Budget Detail by Account
Fiscal Year 2025 Budget**

Account Number	Description	2022	2023	2024	2024	2025	Increase	% Inc
		Actual	Actual	Budget	Projected	Budget	(Decrease)	(Dec)
02	Water & Sewer Fund							
02-00-00-42-2360	Permit Fees	34,943	29,221	25,000	32,467	32,210	7,210	28.84%
	Licenses & Permits	34,943	29,221	25,000	32,467	32,210	7,210	28.84%
02-00-00-43-3100	Water Sales	3,274,378	3,288,591	3,506,028	3,433,328	3,465,601	(40,427)	-1.15%
02-00-00-43-3150	Sewer Sales	2,089,132	2,123,345	2,128,622	2,181,984	2,181,390	52,768	2.48%
02-00-00-43-3160	Water Penalties	26,230	24,570	25,259	33,040	33,000	7,741	30.65%
02-00-00-43-3515	NSF Fees	175	550	200	625	200	-	0.00%
	Charges for Services	5,389,915	5,437,056	5,660,109	5,648,977	5,680,191	20,082	0.35%
02-00-00-45-5100	Interest	4,410	54,643	24,006	119,646	103,979	79,973	333.14%
02-00-00-45-5200	Net Change in Fair Value	(11,400)	680	-	-	-	-	0.00%
	Interest	(6,990)	55,323	24,006	119,646	103,979	79,973	333.14%
02-00-00-46-6410	Miscellaneous	3,394	1,200	5,000	1,000	5,000	-	0.00%
02-00-00-46-6417	IRMA Reimbursements	13,016	-	2,000	-	2,000	-	0.00%
02-00-00-46-6580	Sale of Meters	13,256	12,237	10,000	12,500	10,000	-	0.00%
02-00-00-46-8001	IRMA Excess	68,139	29,389	-	-	-	-	0.00%
	Miscellaneous	97,805	42,826	17,000	13,500	17,000	-	0.00%
02-00-00-46-6532	Grants	-	-	-	-	750,000	750,000	100.00%
	Grants & Contributions	-	-	-	-	750,000	750,000	100.00%
	Revenue	5,515,673	5,564,426	5,726,115	5,814,590	6,583,380	857,265	14.97%

**Village of River Forest
Water and Sewer Fund
Budget Detail by Account
Fiscal Year 2025 Budget**

Account Number	Description	2022	2023	2024	2024	2025	Increase	% Inc
		Actual	Actual	Budget	Projected	Budget	(Decrease)	(Dec)
60	Public Works							
02-60-06-51-0200	Salaries Regular	812,091	816,351	904,308	794,776	919,997	15,689	1.73%
02-60-06-51-1500	Specialists Pay	2,100	1,400	1,400	2,600	1,400	-	0.00%
02-60-06-51-1700	Overtime	9,348	6,087	12,000	8,553	12,000	-	0.00%
02-60-06-51-1950	Insurance Refusal Reimb	125	200	300	150	300	-	0.00%
02-60-06-51-3000	Part-Time Salaries	2,299	432	10,800	-	10,800	-	0.00%
	Personal Services	825,963	824,470	928,808	806,079	944,497	15,689	1.69%
02-60-06-52-0320	FICA	50,131	48,086	56,425	47,653	57,217	792	1.40%
02-60-06-52-0325	Medicare	11,816	11,583	13,513	11,277	13,735	222	1.64%
02-60-06-52-0330	IMRF	-	-	65,794	56,690	67,729	1,935	2.94%
02-60-06-52-0375	Fringe Benefits	4,585	4,096	6,036	3,109	5,808	(228)	-3.78%
02-60-06-52-0381	IMRF Pensio Expense	(55,248)	116,621	-	-	-	-	0.00%
02-60-06-52-0400	Health Insurance	181,244	168,073	179,735	167,276	177,277	(2,458)	-1.37%
02-60-06-52-0420	Health Insurance - Retirees	3,064	4,209	1,635	3,244	3,380	1,745	106.73%
02-60-06-52-0421	Other Post Employment Benefits	9,193	(127,311)	-	-	-	-	0.00%
02-60-06-52-0425	Life Insurance	375	418	471	567	441	(30)	-6.37%
02-60-06-52-0430	VEBA Contributions	14,417	15,295	17,231	17,215	18,317	1,086	6.30%
	Benefits	219,577	241,070	340,840	307,031	343,904	3,064	0.90%
02-60-06-53-0100	Electricity	36,679	31,567	38,004	50,266	44,796	6,792	17.87%
02-60-06-53-0200	Communications	5,512	4,729	8,160	5,605	5,630	(2,530)	-31.00%
02-60-06-53-0300	Auditing	9,933	9,799	10,095	10,094	10,407	312	3.09%
02-60-06-53-0380	Consulting Services	113,282	97,558	133,000	53,894	1,540	(131,460)	-98.84%
02-60-06-53-0410	IT Support	88,731	104,131	113,366	116,353	117,251	3,885	3.43%
02-60-06-53-1300	Inspections	-	1,439	1,100	1,000	1,300	200	18.18%
02-60-06-53-1310	JULIE Participation	1,104	982	2,345	1,505	1,560	(785)	-33.48%
02-60-06-53-2100	Bank Fees	38,273	44,238	49,727	48,923	53,347	3,620	7.28%
02-60-06-53-2200	Liability Insurance	35,797	45,445	54,747	58,793	72,320	17,573	32.10%
02-60-06-53-2250	IRMA Deductible	26,400	7,025	9,500	9,500	9,500	-	0.00%
02-60-06-53-3050	Water System Maintenance	94,650	54,006	123,500	108,131	128,000	4,500	3.64%
02-60-06-53-3055	Hydrant Maintenance	4,487	9,586	10,000	10,000	10,000	-	0.00%
02-60-06-53-3200	Maintenance of Vehicles	6,114	14,161	12,000	8,000	12,000	-	0.00%
02-60-06-53-3300	Maint of Office Equipment	1,108	1,038	1,000	949	1,102	102	10.20%
02-60-06-53-3600	Maintenance of Buildings	38,126	9,496	14,750	6,762	16,750	2,000	13.56%
02-60-06-53-3620	Maintenance of Streets	-	-	15,000	-	55,000	40,000	266.67%
02-60-06-53-3640	Sewer/Catch Basin Repair	7,583	6,151	50,000	38,468	45,000	(5,000)	-10.00%
02-60-06-53-4100	Training	305	-	1,150	3,778	1,150	-	0.00%
02-60-06-53-4250	Travel & Meeting	1,170	1,341	3,340	2,120	3,920	580	17.37%
02-60-06-53-4300	Dues & Subscriptions	1,126	1,592	1,500	1,083	1,400	(100)	-6.67%
02-60-06-53-4350	Printing	2,081	2,004	2,305	2,000	2,200	(105)	-4.56%
02-60-06-53-4400	Medical & Screening	-	-	700	-	700	-	0.00%
02-60-06-53-4480	Water Testing	2,783	2,689	6,690	8,475	3,590	(3,100)	-46.34%
02-60-06-53-5300	Advertising/Legal Notice	-	1,454	-	734	-	-	#DIV/0!
02-60-06-53-5350	Dumping Fees	18,504	21,271	20,000	13,500	20,000	-	0.00%
02-60-06-53-5400	Damage Claims	13,637	-	4,000	-	-	(4,000)	-100.00%
	Contractual Services	547,385	471,702	685,979	559,933	618,463	(67,516)	-9.84%
02-60-06-54-0100	Office Supplies	565	-	500	689	-	(500)	-100.00%
02-60-06-54-0200	Gas & Oil	22,818	18,865	19,421	12,893	12,635	(6,786)	-34.94%
02-60-06-54-0310	Uniforms	903	1,438	1,525	1,525	1,525	-	0.00%
02-60-06-54-0500	Vehicle Parts	9,442	11,123	10,000	9,366	10,000	-	0.00%
02-60-06-54-0600	Operating Supplies	49,594	38,930	26,200	39,359	25,200	(1,000)	-3.82%
02-60-06-54-1300	Postage	7,867	8,310	8,439	8,359	8,609	170	2.01%
02-60-06-54-2200	Water from Chicago	1,672,427	1,666,885	1,799,772	1,807,497	1,868,410	68,638	3.81%
	Materials & Supplies	1,763,616	1,745,551	1,865,857	1,879,688	1,926,379	60,522	3.24%
02-60-06-53-3631	Lead Service Line Program	146,274	155,000	50,000	142,500	2,150,000	2,100,000	4200.00%
02-60-06-53-3630	Overhead Sewer Program	100,350	58,703	59,000	16,000	59,000	-	0.00%
02-60-06-55-0500	Building Improvements	-	-	-	-	35,000	35,000	100.00%
02-60-06-55-1150	Sewer System Improvements	203,999	160,950	475,000	169,954	275,000	(200,000)	-42.11%
02-60-06-55-1300	Water System Improvements	1,303,639	49,241	240,000	192,628	475,000	235,000	97.92%
02-60-06-55-1400	Meter Replacement Program	-	-	10,000	10,000	23,000	13,000	130.00%
02-60-06-55-9100	Street Improvements	70,000	20,000	70,000	70,000	70,000	-	0.00%
	Capital Outlay	1,824,262	443,894	904,000	601,082	3,087,000	2,183,000	241.48%
02-60-06-55-0010	Depreciation Expense	390,638	395,033	390,760	390,760	390,760	-	0.00%
	Depreciation	390,638	395,033	390,760	390,760	390,760	-	0.00%
02-60-06-53-0395	Bond Issuance Costs	20,643	-	-	-	-	-	0.00%

**Village of River Forest
Water and Sewer Fund
Budget Detail by Account
Fiscal Year 2025 Budget**

Account Number	Description	2022	2023	2024	2024	2025	Increase	% Inc
		Actual	Actual	Budget	Projected	Budget	(Decrease)	(Dec)
02-60-06-56-0104	IEPA Loan Principal	-	-	693,016	693,015	708,416	15,400	2.22%
02-60-06-56-0105	IEPA Loan Interest	247,975	233,103	224,130	224,131	208,730	(15,400)	-6.87%
02-60-06-56-0106	Series 2022 Principal	-	-	51,852	51,852	53,148	1,296	2.50%
02-60-06-56-0107	Series 2022 Interest	-	18,118	50,996	50,996	49,441	(1,555)	-3.05%
	Debt Service	268,618	251,221	1,019,994	1,019,994	1,019,735	(259)	-0.03%
02-60-06-57-5013	Transfer to CERF	-	-	116,411	116,411	102,713	(13,698)	-11.77%
	Other Financing Uses	-	-	116,411	116,411	102,713	(13,698)	-11.77%
	Expense	5,840,059	4,372,941	6,252,649	5,680,978	8,433,451	2,180,802	34.88%
02	Water & Sewer Fund	(324,386)	1,191,485	(526,534)	133,612	(1,850,071)	(1,323,537)	251.37%

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
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>\$ 9,620,941</u>	<u>\$ 1,384,809</u>	<u>\$ 11,005,750</u>		<u>\$ 718,836</u>		<u>\$ 665,973</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>				
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
	\$ -	\$ 269,947	\$ 1,306,667	\$ 269,947

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 2023 ACTUAL	FY 2024 BUDGET	FY 2024 PROJECTED	FY 2025 BUDGET
Revenues	\$ 3,148,172	\$ 4,467,324	\$ 4,392,409	\$ 4,609,675
Expenditures	\$ 2,760,948	\$ 2,879,462	\$ 2,961,617	\$ 3,002,872
Fund Balance*	\$26,702,636	\$28,290,498	\$28,133,428	\$29,740,231

*FY 2024 and 2025 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 2025 contribution of \$1,969,131 reflects the amount of property tax revenues expected to be levied with the 2024 Property Tax Levy during the fiscal year. The 2024 property tax levy, which is collected in calendar year 2025, 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 2025 employer contribution is slightly more for Tax Levy Year 2024. The expected and actual contributions are as follows:

	Actual FY 2023	Budget 2024	Budget 2025
Levy Year	2022	2023	2024
Police Pension Fund	\$1,943,889	\$1,921,246	\$1,969,131

**Village of River Forest
Police Pension Fund
Budget Detail by Account
Fiscal Year 2025 Budget**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Increase (Decrease)	% Inc (Dec)
09	Police Pension Fund							
09-00-00-45-5100	Interest	499,953	293,211	510,120	191,204	350,000	(160,120)	-31.39%
09-00-00-45-5200	Net Change in Fair Value	(1,870,477)	608,439	1,699,724	2,000,000	1,944,758	245,034	14.42%
	Interest	(1,370,524)	901,650	2,209,844	2,191,204	2,294,758	84,914	3.84%
09-00-00-41-1100	Employer Contribution	2,096,479	1,943,889	1,921,246	1,885,982	1,969,131	47,885	2.49%
09-00-00-46-7350	Employee Contribution	344,023	302,633	336,234	315,223	345,786	9,552	2.84%
	Grants & Contributions	2,440,502	2,246,522	2,257,480	2,201,205	2,314,917	57,437	2.54%
	Revenue	1,069,978	3,148,172	4,467,324	4,392,409	4,609,675	142,351	3.19%
09-00-00-52-6100	Pensions	2,621,156	2,643,769	2,756,010	2,756,010	2,876,557	120,547	4.37%
09-00-00-52-6150	Pension Refund	402,387	14,024	50,000	132,000	50,000	-	0.00%
	Benefits	3,023,543	2,657,793	2,806,010	2,888,010	2,926,557	120,547	4.30%
09-00-00-53-0300	Audit Services	2,310	2,205	2,272	2,272	2,340	68	2.99%
09-00-00-53-0350	Actuarial Services	3,815	1,250	4,365	4,380	4,520	155	3.55%
09-00-00-53-0360	Payroll Services	19,935	22,260	31,410	31,410	32,320	910	2.90%
09-00-00-53-0380	Consulting Services	57,414	48,741	5,000	15,000	15,000	10,000	200.00%
09-00-00-53-0420	Legal Services	3,000	3,088	10,000	4,200	4,200	(5,800)	-58.00%
09-00-00-53-2100	Bank Fees	691	2,370	500	200	200	(300)	-60.00%
09-00-00-53-4100	Training	-	-	500	500	500	-	0.00%
09-00-00-53-4250	Travel & Meeting	1,035	-	1,000	100	500	(500)	-50.00%
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	20,837	22,446	15,810	12,950	14,140	(1,670)	-10.56%
	Contractual Services	111,632	103,155	73,452	73,607	76,315	2,863	3.90%
	Expense	3,135,175	2,760,948	2,879,462	2,961,617	3,002,872	123,410	4.29%
09	Police Pension Fund	(2,065,197)	387,224	1,587,862	1,430,792	1,606,803	18,941	1.19%

Fire Pension Fund

BUDGET SNAPSHOT

	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 PROJECTED	FY 2025 BUDGET
Revenues	\$ 2,042,877	\$ 3,515,779	\$ 3,478,145	\$ 3,629,780
Expenditures	\$ 2,237,567	\$ 2,285,065	\$ 2,137,842	\$ 2,307,853
Fund Balance*	\$ 17,360,589	\$ 18,591,303	\$ 18,700,892	\$ 20,022,819

*FY 2024 and 2025 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 2025 contribution of \$1,786,476 reflects the amount of property tax revenues expected to be levied with the 2024 Property Tax Levy during the fiscal year. The 2024 property tax levy, which is collected in calendar year 2025, 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 2025 employer contribution is slightly higher for Tax Levy Year 2024. The expected and actual contributions are as follows:

	Actual FY 2023	Budget FY 2024	Budget FY 2025
Levy Year	2022	2023	2024
Fire Pension Fund	\$1,678,594	\$1,726,278	\$1,786,476

**Village of River Forest
Fire Pension Fund
Budget Detail by Account
Fiscal Year 2025 Budget**

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Increase (Decrease)	% Inc (Dec)
10	Fire Pension Fund							
10-00-00-45-5100	Interest/Dividends	184,148	171,026	467,234	340,709	350,000	(117,234)	-25.09%
10-00-00-45-5200	Net Change in Fair Value	(1,234,095)	(43,729)	1,090,213	1,200,000	1,256,741	166,528	15.27%
	Interest	(1,049,947)	127,297	1,557,447	1,540,709	1,606,741	49,294	3.17%
10-00-00-41-1100	Employer Contribution	1,931,404	1,678,594	1,726,278	1,714,666	1,786,476	60,198	3.49%
10-00-00-46-7350	Employee Contribution	196,913	236,986	232,054	222,770	236,563	4,509	1.94%
	Grants & Contributions	2,128,317	1,915,580	1,958,332	1,937,436	2,023,039	64,707	3.30%
	Revenue	1,078,370	2,042,877	3,515,779	3,478,145	3,629,780	114,001	3.24%
10-00-00-52-6100	Pensions	2,208,022	2,184,234	2,231,448	2,080,236	2,248,000	16,552	0.74%
	Benefits	2,208,022	2,184,234	2,231,448	2,080,236	2,248,000	16,552	0.74%
10-00-00-53-0300	Audit Services	2,310	2,205	2,272	2,272	2,340	68	2.99%
10-00-00-53-0350	Actuarial Services	3,905	4,020	4,135	4,150	4,303	168	4.06%
10-00-00-53-0360	Payroll Services	15,115	15,565	16,050	15,675	16,050	-	0.00%
10-00-00-53-0380	Consulting Services	16,753	12,650	7,500	15,000	15,000	7,500	100.00%
10-00-00-53-0420	Legal Services	3,350	2,838	5,000	3,500	3,500	(1,500)	-30.00%
10-00-00-53-2100	Bank Fees	6,405	129	200	200	200	-	0.00%
10-00-00-53-4100	Training	-	-	500	200	500	-	0.00%
10-00-00-53-4250	Travel & Meeting	370	200	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	17,292	14,931	15,615	15,264	15,615	-	0.00%
	Contractual Services	66,295	53,333	53,617	57,606	59,853	6,236	11.63%
	Expense	2,274,317	2,237,567	2,285,065	2,137,842	2,307,853	22,788	1.00%
10	Fire Pension Fund	(1,195,947)	(194,690)	1,230,714	1,340,303	1,321,927	91,213	7.41%

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 2023 ACTUAL	FY 2024 BUDGET	FY 2024 PROJECTED	FY 2025 BUDGET
\$1,612,152	\$1,579,200	\$1,647,723	\$1,722,700

EXPENDITURES

FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 PROJECTED	FY 2025 BUDGET
\$1,384,837	\$1,674,735	\$1,443,744	\$2,787,700

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 \$148,465. The FY 2025 budget includes \$1,065,000 in capital expenditures that are intended to be funded with capital reserves and donations.

**Village of River Forest
Budget Detail By Account
Fiscal Year 2025 Budget**

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 PROJECTED	FY 2025 BUDGET	\$CHNG FY24/24	% CHNG FY24/25
RIVER FOREST PUBLIC LIBRARY							
REVENUES							
Taxes							
Property Taxes	1,421,306	1,414,162	1,495,000	1,542,000	1,615,000	120,000	8.03%
Replacement Taxes	39,899	46,983	20,000	34,051	25,000	5,000	25.00%
Total Taxes	1,461,205	1,461,145	1,515,000	1,576,051	1,640,000	125,000	8.25%
Charges for Services							
Connections Program	2,666	2,895	8,300	5,000	5,000	(3,300)	-39.76%
Lost Books	4,236	3,724	3,500	3,064	3,500	-	0.00%
Book Sales	-	-	-	-	-	-	0.00%
Copy Machine Revenues	2,696	2,453	2,800	2,824	3,200	400	14.29%
Total Charges for Services	9,598	9,072	14,600	10,888	11,700	(2,900)	-19.86%
Interest							
Interest Earned	5,806	6,615	5,000	10,345	24,500	19,500	390.00%
Miscellaneous							
Grants/Donations	56,861	130,506	43,600	50,111	46,000	2,400	5.50%
Miscellaneous	4,224	4,814	1,000	329	500	(500)	-50.00%
Total Miscellaneous	61,085	135,320	44,600	50,440	46,500	1,900	4.26%
Total Revenues	1,537,694	1,612,152	1,579,200	1,647,723	1,722,700	143,500	9.09%
EXPENDITURES							
Personal Services							
Salaries	688,032	695,187	813,000	746,000	875,000	62,000	7.63%
Total Personal Services	688,032	695,187	813,000	746,000	875,000	62,000	7.63%
Employee Benefits							
Health Insurance	43,675	37,318	62,250	42,017	65,000	2,750	4.42%
FICA/Medicare	51,756	52,166	62,200	57,000	67,000	4,800	7.72%
IMRF Pension	54,650	44,020	55,000	40,000	50,000	(5,000)	-9.09%
Total Employee Benefits	150,081	133,503	179,450	139,017	182,000	2,550	1.42%
Contractual Services							
Payroll Services	5,052	6,095	6,000	5,379	6,200	200	3.33%
Staff Training	2,096	2,257	3,250	1,049	6,000	2,750	84.62%
Membership Dues	2,259	2,350	4,000	2,459	5,000	1,000	25.00%
Trustee Training	125	80	900	150	1,000	100	11.11%
Professional Developmnt	2,488	3,191	9,000	3,810	13,000	4,000	44.44%
Advertising	2,384	2,921	3,750	3,750	6,000	2,250	60.00%
Other Programs	23,767	27,346	37,500	36,300	57,615	20,115	53.64%
Connections Programs	546	2,869	8,300	5,000	5,000	(3,300)	-39.76%
Tech Support Services	20,845	18,493	30,000	29,500	24,750	(5,250)	-17.50%
Automation-Swan/Rails	32,546	37,161	38,000	38,000	45,000	7,000	18.42%
Consulting/Legal	6,027	15,952	5,500	5,000	6,000	500	9.09%
Auditing	9,500	9,725	11,000	10,175	11,000	-	0.00%
Copier Lease & Maint	2,809	4,049	5,500	3,799	5,785	285	5.18%
Automation - Subscription	7,433	8,989	11,000	10,863	16,000	5,000	45.45%
Liability Insurance	16,428	15,930	20,000	18,344	22,500	2,500	12.50%
Maintenance - Service	59,457	59,150	73,000	67,548	85,000	12,000	16.44%
Utilities	15,900	25,562	31,000	9,241	27,000	(4,000)	-12.90%

**Village of River Forest
Budget Detail By Account
Fiscal Year 2025 Budget**

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2024 PROJECTED	FY 2025 BUDGET	\$CHNG FY24/24	% CHNG FY24/25
RIVER FOREST PUBLIC LIBRARY							
Strategic Initiatives	5,500	1,568	10,000	-	15,000	5,000	50.00%
Total Contractual Svcs	215,162	243,687	307,700	250,367	357,850	50,150	16.30%
Commodities							
Newsletter	3,411	8,437	6,500	6,500	7,900	1,400	21.54%
Inter-Library Expenses	381	525	750	750	1,200	450	60.00%
Postage and Delivery	1,807	2,018	2,250	2,871	3,750	1,500	66.67%
Telephone/Internet	17,320	11,804	11,000	9,412	11,000	-	0.00%
Books	63,244	71,835	76,000	60,582	82,500	6,500	8.55%
Periodicals	6,658	6,825	6,000	6,000	7,000	1,000	16.67%
Online E Content	68,285	74,384	78,335	78,000	86,500	8,165	10.42%
Audio/Visual	17,437	15,209	16,000	13,101	16,000	-	0.00%
Office Supplies	2,270	3,479	4,250	2,638	4,600	350	8.24%
Library Supplies	3,308	4,026	5,500	3,515	5,900	400	7.27%
Copier Supplies	2,270	1,789	2,250	1,309	2,600	350	15.56%
Building Mat and Supplies	3,938	4,314	4,750	5,128	6,000	1,250	26.32%
Equipment/ Furniture/Tech	7,192	3,701	8,500	4,000	10,500	2,000	23.53%
Misc Expenditures	868	1,105	2,000	1,614	2,400	400	20.00%
Total Commodities	198,389	209,451	224,085	195,419	247,850	23,765	10.61%
Capital Reserve Contribution	45,000	45,000	50,000	50,000	60,000	10,000	20.00%
Total Operating Expenditures	1,296,664	1,326,828	1,574,235	1,380,802	1,722,700	148,465	9.43%
Capital Outlay							
Furniture & Equipment	1,916	12,112	-	-	-	-	0.00%
Equipment Technology	9,167	44,559	19,000	14,942	48,000	29,000	152.63%
Building Improvements	45,021	1,338	81,500	48,000	1,017,000	935,500	1147.85%
Total Capital Outlay	56,104	58,009	100,500	62,942	1,065,000	964,500	959.70%
Total Expenditures	1,352,768	1,384,837	1,674,735	1,443,744	2,787,700	1,112,965	66.46%

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

2020 Census Highlights

Total housing units	3,498
Average household size	2.57
Median family income	\$191,293
Median home value	\$604,900

Municipal Services & Facilities

Number of full time employees	78
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	2,882
Water Billing Customers	3,164

Annual taxable sales

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
2022	\$231,579,654

Property Tax Rates

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

Last Ten Levy Years

Tax Levy Year	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Calendar Year Collected	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Village of River Forest	1.353	1.249	1.124	1.270	1.222	1.154	1.357	1.389	1.319	1.286
School Districts	8.087	7.546	6.822	7.788	7.284	7.131	8.403	8.643	7.539	7.559
Cook County	0.431	0.446	0.453	0.454	0.489	0.496	0.533	0.552	0.568	0.560
Park District	0.318	0.291	0.262	0.293	0.294	0.276	0.324	0.331	0.316	0.307
Water Reclamation	0.374	0.382	0.378	0.389	0.396	0.402	0.406	0.426	0.430	0.417
Public Library - Village Component Unit	0.265	0.241	0.217	0.236	0.227	0.214	0.252	0.258	0.246	0.239
Township	0.119	0.109	0.099	0.111	0.109	0.103	0.121	0.124	0.115	0.115
Other (1)	0.098	0.093	0.072	0.105	0.075	0.108	0.080	0.120	0.089	0.116
Total- all purposes	11.045	10.357	9.427	10.646	10.096	9.884	11.476	11.843	10.622	10.599
Share of total tax rate levied for the Village of River Forest	12.25%	12.06%	11.92%	11.93%	12.10%	11.68%	11.82%	11.73%	12.42%	12.13%

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
2022	\$ 176,857,123	\$ 20,724,483	\$ 425,537	\$ 198,007,143	1.353	\$ 578,913,484
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

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	2022 Levy Year	
		Equalized Assessed Valuation	Percentage of Total Equalized Assessed
Mac Neal	Medical Center	\$ 13,352,242	2.3%
River Forest Town Center One	Retail Center	11,674,991	2.0%
River Forest Town Center Two	Retail Center	10,112,689	1.7%
Albertson's (Jewel)	Grocery Store	5,046,061	0.9%
Ell Bay (Fresenius)	Medical Center	4,248,699	0.7%
Mid America (Fresh Thyme)	Grocery Store	2,681,178	0.5%
River Forest Tennis Club	Recreation	2,028,019	0.4%
Chicago Title Land Trust	Retail Center	1,458,559	0.3%
Co Has (Loyola)	Medical Center	1,271,433	0.2%
Jack Strand	Retail Center	1,152,625	0.2%
Totals		<u>\$ 53,026,496</u>	<u>9.2%</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 2025 – 2029 Five Year Capital Improvement Program is contained in this section. Detailed information on those capital items included in the 2025 Budget and the impact those items have on the 2025 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

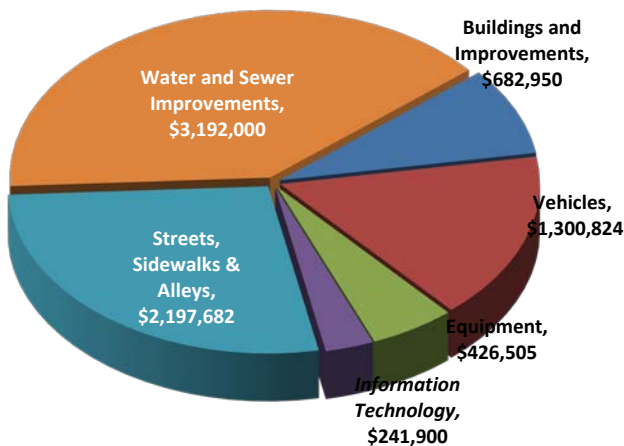
Capital Improvements included in the Fiscal Year 2025 Budget total \$8,041,861 from the following categories:

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

31.6 miles

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.

Water and Sewer Improvements

76.5 miles of sewer and water mains

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

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 2025 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.

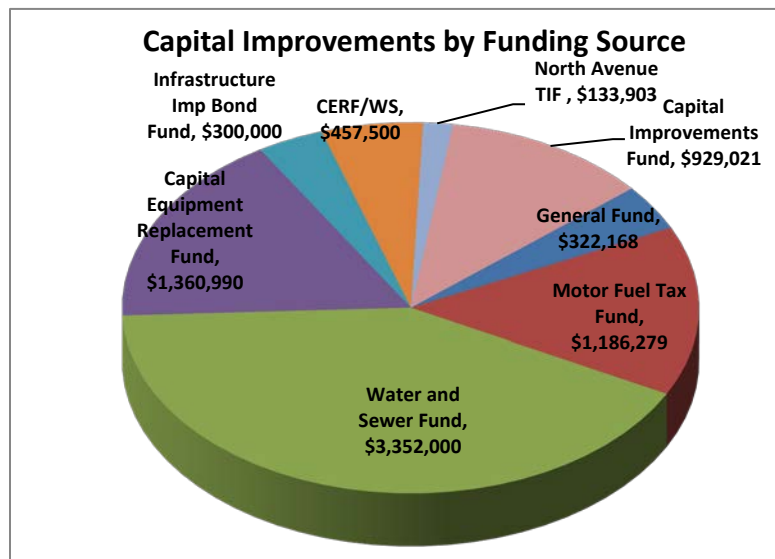
Capital Improvements Fund

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 2024 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 2025 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 2025	FY 2026	FY 2027	FY 2028	FY 2029
Police Unmarked Tactical	\$3,890	\$3,890	\$3,890	\$3,890	\$3,890
Fire Ambulance A215	\$13,648	\$13,648	\$13,648	\$13,648	\$13,648
Public Works Street Sweeper	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
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	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Public Works Pickup Truck	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400
Public Works Pickup Truck	\$650	\$650	\$650	\$650	\$650
Police Pole Mount Radar Signs	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Police Radios Handheld & In Car	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Police Radar-Veh & Handheld	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Police Speed Monitor	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Police Street Camera System	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Poice Taser Less Lethal Equip	\$2,020	\$2,020	\$2,020	\$2,020	\$2,020
Police Gas Masks	\$800	\$800	\$800	\$800	\$800
Fire Stryker Xpedition Stair Chair	\$500	\$500	\$500	\$500	\$500
Fire Self Contained Breath App	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Public Works Salt Brine Equip	\$100	\$100	\$100	\$100	\$100
Network Improvements	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Computer Replacements	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Total Operating Impact	\$65,908	\$65,908	\$65,908	\$65,908	\$65,908

**Village of River Forest, Illinois
Five Year Capital Improvement Program
Fiscal Year 2025 Budget**

CATEGORY	Fiscal Year					Five Year Total
	2025	2026	2027	2028	2029	
Buildings and Improvements	682,950	325,154	192,800	220,000	20,000	1,440,904
Vehicles	1,300,824	2,359,026	373,761	462,000	766,466	5,262,077
Equipment	426,505	616,144	369,536	229,622	483,433	2,125,240
Information Technology	241,900	98,000	25,000	150,000	100,000	614,900
Streets, Sidewalks & Alleys	2,197,682	1,187,500	3,025,000	1,025,000	1,025,000	8,460,182
Water and Sewer Improvements	2,992,000	3,159,000	2,036,000	3,211,000	3,335,000	14,733,000
Total	7,841,861	7,744,824	6,022,097	5,297,622	5,729,899	32,636,303

PROPOSED FUNDING SOURCE	Fiscal Year					Five Year Total
	2025	2026	2027	2028	2029	
General Fund (GF)	322,168	105,000	105,000	105,000	105,000	742,168
Motor Fuel Tax Fund (MFT)	1,186,279	490,000	1,490,000	490,000	490,000	4,146,279
Water and Sewer Fund (WS)	3,152,000	3,289,000	2,166,000	3,341,000	3,485,000	15,433,000
Capital Equipment Replacement Fund (CERF)	1,360,990	2,786,888	693,297	641,622	1,041,299	6,524,096
CERF/WS	457,500	142,000	-	220,000	158,600	978,100
Capital Improvements Fund (CIF)	929,021	576,026	1,267,800	200,000	150,000	3,122,847
Capital Improvements Fund/Parking Reserve (CIF/PR)	-	30,000	-	-	-	30,000
Infrastructure Improvements Bond Fund (IIBF)	300,000	300,000	300,000	300,000	300,000	1,500,000
North Avenue TIF District (N-TIF)	133,903	25,910	-	-	-	159,813
Totals	7,841,861	7,744,824	6,022,097	5,297,622	5,729,899	32,636,303

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 2025 include:

Improvement	Cost of Improvement	Funding Source	Nature of Project
Village Hall Improvements	\$ 437,000	CIF/CERF	Recommended
Fire Station	\$ 45,000	CIF	Contingent
Garage Improvements	\$ 100,000	CIF	Contingent
PD Renovations	\$ 65,950	CIF	Contingent
Solar Installation	\$ 35,000	WS	Contingent
Total	\$ 682,950		

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 2025 Budget**

This Project is:	Fiscal Year					Five Year Total	Funding Source
	2025	2026	2027	2028	2029		
Police							
Firing Range Rehab	Recommended	-	55,538	-	-	-	55,538 CERF
Village Hall							
Village Hall Improvements	Recommended	437,000	50,000	-	-	-	487,000 CIF/CERF
Fire Station	Contingent	45,000	148,436	5,000	-	-	198,436 CIF
PD Renovations	Contingent	65,950	71,180	187,800	-	-	324,930 CIF
Public Works							
Garage Improvements	Contingent	100,000	-	-	-	-	100,000 CIF
Pumping Station Improvements	Critical	-	-	-	220,000	20,000	240,000 CERF/WS
Solar Installation	Contingent	35,000	-	-	-	-	35,000 WS
Total		682,950	325,154	192,800	220,000	20,000	1,440,904

Proposed Funding Source	Fiscal Year					Five Year Total
	2025	2026	2027	2028	2029	
Water and Sewer Fund (WS)	35,000	-	-	-	20,000	55,000
Capital Equipment Replacement Fund (CERF)	317,000	55,538	-	-	-	372,538
CERF - Water and Sewer (CERF/WS)	-	-	-	220,000	-	220,000
Capital Improvement Fund (CIF)	330,950	269,616	192,800	-	-	793,366
Totals	682,950	325,154	192,800	220,000	20,000	1,440,904

Buildings and Improvements

Village Hall Improvements



	CIF	CERF
FY 2025	\$120,000	\$317,000
FY 2026	\$50,000	\$0
FY 2027	\$0	\$0
FY 2028	\$0	\$0
FY 2029	\$0	\$0

Critical

Recommended

Contingent on Funding

Spending History

FY 2024	\$284,932	Projected - (Office Furniture Upgrades, Apparatus Bay Roof Improvement
FY 2023	\$1,500	(Apparatus Bay Roof Quote)
FY 2022	\$44,272	(Dispatch Center Roof Replacement)
FY 2021	\$18,428	(HVAC compressor replacements and repairs)
FY 2020	\$5,806	(LED lighting upgrades)

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.

The emergency generator at Village Hall was installed in 1998 and has reached the end of its 25 year life cycle and is scheduled for replacement in FY 2025; replacement of this generator is critical for all Village Hall operations.

The working condition of all Village Hall HVAC units are continually monitored. Staff have identified the RTU servicing for the fire house and dispatch center as being in need of replacement. Staff also intend to have an HVAC contractors perform an assessment in order to more comprehensively determine what replacements and upgrades are needed in the next five years.

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 apparatus bay roofing system replacement performed in FY 2024. Final building envelope improvements, such as tuck pointing, are scheduled to be completed in FY 2026

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

Repair/Improvement	Estimated Cost	Year
HVAC Evaluation	\$20,000	FY 2025
RTU Replacement	\$100,000	FY 2025
Replace Emergency Generator	\$317,000	FY 2025
Building Envelope Improvements	\$50,000	FY 2026
Total	\$487,000	

Project Impact

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

Buildings and Improvements - Fire Department

Fire Station Improvements



FY 2025	\$45,000	CIF
FY 2026	\$148,436	CIF
FY 2027	\$5,000	CIF
FY 2028	\$0	CIF
FY 2029	\$0	CIF

Critical

Recommended

Contingent on Funding

Spending History

FY 2024	\$0
FY 2023	\$0
FY 2022	\$0
FY 2021	\$0
FY 2020	\$0

Project Description & Justification

The Fire Station, located at 400 Park Avenue, is the facility that houses all firefighting and EMS vehicles, equipment, living quarters for Firefighter/Paramedics, file storage, office space, and supplies necessary for Fire Department Operations. All janitorial and minor maintenance tasks and operations are performed and coordinated by Fire Department personnel. Tasks and functions that cannot be performed in-house are outsourced. The replacement of the roof above Truck 219's bay was completed in FY 2024. The replacement of floor and wall coverings in the office areas are scheduled for FY 2025. Remodeling of the firefighter's bunkroom is scheduled for FY 2026. Painting of the four overhead doors and two service doors is scheduled for FY2027.

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
Replace flooring and wall coverings in office spaces	\$ 45,000	FY 2025
Firefighter bunkroom upgrades	\$ 148,436	FY 2026
Paint all four overhead doors and two service doors	\$ 5,000	FY 2027
Total	\$ 198,436	

Project Impact

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

Building and Improvements - Police

Police Department Renovations	FY 2025	\$65,950	CIF
	FY 2026	\$71,180	CIF
	FY 2027	\$187,800	CIF

Critical

Recommended

Contingent on Funding

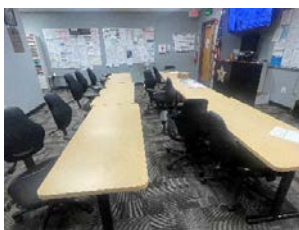
Original Purchase FY 1998
 Funding History None



Project Description & Justification

The Village Hall and Police Department were constructed in 1998. The locker rooms, roll call room and south garage maintain the same materials and equipment that were installed at that time. The locker rooms need to be replaced as some are in disrepair. The equipment and technology needs of police officers have significantly changed since the building construction. Similarly, the roll call room is in need of a new mail sorting area, equipment storage, office furniture, and a smartboard to replace the existing whiteboard. The south garage area is used to store vehicle maintenance equipment and officer equipment. The current storage has deteriorated and is no longer sufficient for the intended purpose. Other areas of the Village Hall and Police Department have been renovated and had furniture replaced in recent years.

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 storage needs of the Department and personnel have changed since the building's initial construction. The renovations will improve operational efficiency and allow personnel to better serve the community.



The main components of the renovation are the following:

- Locker Rooms
- Roll Call Room
- South Garage Storage

Roll Call Room	Estimated Cost	Fiscal Year
Furniture*	\$ 15,000	FY2025
Mailbox	\$ 5,680	FY2025
Smartboard*	\$ 7,500	FY2025
Equipment Storage Units*	\$ 15,000	FY2025
Roll Call Room Subtotal	\$ 43,180	FY 2025
South Garage Storage	Estimated Cost	Fiscal Year
Materials	\$ 17,730	FY2025
Delivery and Installation	\$ 3,210	FY2025
Freight	\$ 1,830	FY2025
South Garage Storage Subtotal	\$ 22,770	FY 2025
Womens Locker Room	Estimated Cost	Fiscal Year
Locker-Materials	\$ 25,110	FY2026

Locker-Delivery and Installation	\$ 4,900	FY2026
Locker-Freight	\$ 1,170	FY2026
Renovation (Flooring, Fixtures, and Finish)*	\$ 40,000	FY2026
Womens Locker Room Subtotal	\$ 71,180	FY 2026
Mens Locker Room	Estimated Cost	Fiscal Year
Locker-Materials	\$ 70,090	FY2027
Locker-Delivery and Installation	\$ 15,140	FY2027
Locker-Freight	\$ 2,570	FY2027
Renovation (Flooring, Fixtures, and Finish)*	\$ 100,000	FY2027
Mens Locker Room Subtotal	\$ 187,800	FY2027
FY2025 Total	\$ 65,950	
FY2026 Total	\$ 71,180	
FY2027 Total	\$ 187,800	
Total Project Cost	\$ 324,930	

* estimated

Project Alternative

The alternative to replacing the lockers is to continue to repair the current lockers that were manufactured in the early 1990s, which is less desirable than replacing them. Key components and mechanical parts are not available due to the age of the lockers. The lockers were not designed for everyday use by law enforcement use and have limited functional storage space. The alternative to replacing the floor tile and fixtures is to keep the twenty-five year old deteriorating infrastructure. The roll call furniture, which includes tables and chairs are past their intended useful life. An alternative is to continue to use the furniture which is used daily by all officers. The alternative for replacing the current white board in roll call is to continue to use the current white board without the additional benefits of a smart board. The alternative to replacing the current mailbox storage unit is to continue to use the twenty-five year old unit which is in disrepair. The alternative to replacing and adding additional storage in the south garage is to continue to use the current storage units. These units are in disrepair and were not intended for daily use by law enforcement.

Project Impact

This project will improve the overall operations and efficiency of the department. The renovations of this aging infrastructure will improve the everyday working conditions of all department members. This will also have a significant positive impact on morale, mental health of the employees and overall working environment for all department members.

Annual \$ Impact on Operating Budget-None	Description of Operating Budget Impact-N/A
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Buildings and Improvements - Public Works

Public Works Garage Improvements



FY 2025	\$100,000	CIF
FY 2026	\$0	CIF
FY 2027	\$0	CIF
FY 2028	\$0	CIF
FY 2029	\$0	CIF

- Critical
 Recommended
 Contingent on Funding

Spending History

FY 2024	\$68,750	(48,750 for Rebuild salt storage shed; 20,000 for garage door and keypad)
FY 2023	\$0	
FY 2022	\$0	
FY 2021	\$1,167	
FY 2020	\$3,183	

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 completed in FY 2024. The replacement of one overhead garage door and the front entry keypad are scheduled for FY 2024. Remodeling of the bathroom, interior repainting, and furniture replacement are scheduled for FY 2025.

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
Bathroom remodel, repainting, furniture upgrades	\$ 100,000	FY 2025
Total	\$ 100,000	

Project Impact

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

Buildings and Improvements - Solar Installation

Solar Installation



FY 2025	\$35,000	WS
FY 2026	\$0	
FY 2027	\$0	
FY 2028	\$0	
FY 2029	\$0	

- Critical
 Recommended
 Contingent on Funding

Spending History

FY 2024 \$0

Project Description & Justification

The Village Board has expressed interest in installing solar panels on Village property. Because the electricity at Village Hall and the Public Works Garage are paid through the Village's franchise agreement with ComEd, the best location would be the Pumping Station at 7525 Berkshire. The option that has been suggested by board members is a solar flower, a ground mounted retractable solar panels that can track the sun, allowing for greater electricity generation than standard rooftop mounted solar panels. Solar flowers systems, including on-site battery storage, typically range from \$25,000 to \$30,000 to install, but some models can cost up to \$65,000. Generally, these solar installations can generate between 3,400 and 6,500 kilowatt hours of electricity per year. While this would not fully offset the cost of electricity at the Pumping Station, which typically uses over 20,000 kilowatt hours of electricity per month, on-site solar is considered the optimal source of green energy and reduces the amount of electricity the Village would need to purchase.

Repair/Improvement	Estimated Cost	Year
Total	\$0	

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 2025	Cost of Vehicles to be Replaced in FY 2025	Total Number of Vehicles in Fleet
Building	-	\$ -	1
Police	1	\$ 65,407	18
Fire	1	\$ 235,417	9
Public Works	6	\$ 1,000,000	21
Total	8	\$ 1,300,824	49

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 2025 Budget**

Vehicles	Fiscal Year					Five Year Total	Funding Source
	2025	2026	2027	2028	2029		
Building	-	45,000	-	-	-	45,000	CERF
Police	65,407	209,026	373,761	-	112,166	760,360	CERF
Fire	235,417	1,800,000	-	-	343,000	2,378,417	GF/CERF
Public Works	1,000,000	305,000	-	462,000	311,300	2,078,300	CERF & CERF/WS
Total	1,300,824	2,359,026	373,761	462,000	766,466	5,262,077	

Proposed Funding Source	Fiscal Year					Five Year Total
	2025	2026	2027	2028	2029	
General Fund	-	-	-	-	-	-
Capital Equipment Replacement Fund (CERF)	843,324	2,359,026	373,761	462,000	631,466	4,669,577
CERF- Water and Sewer (CERF/WS)	457,500	-	-	-	135,000	592,500
Water and Sewer Fund (WS)	-	-	-	-	-	-
Totals	1,300,824	2,359,026	373,761	462,000	766,466	5,262,077

**Village of River Forest, Illinois
Five Year Capital Improvement Program
Vehicles-Police
Fiscal Year 2025 Budget**

Police Department	Year	Vehicle #	This Project is:	Fiscal Year					Five Year Total	Funding Source
				2025	2026	2027	2028	2029		
Marked Squad Car	2023	1	Recommended	-	-	75,748	-	-	75,748	CERF
Marked Squad Car	2023	2	Recommended	-	-	74,503	-	-	74,503	CERF
Marked Squad Car	2023	3	Recommended	-	-	74,503	-	-	74,503	CERF
Marked Squad Car	2023	4	Recommended	-	-	74,504	-	-	74,504	CERF
Marked Squad Car	2023	5	Recommended	-	-	74,503	-	-	74,503	CERF
Marked Squad Car	2022	6	Recommended	-	74,263	-	-	78,808	153,071	CERF
Marked Traffic/Patrol	2020	8	Recommended	-	79,102	-	-	-	79,102	CERF
Community Service Vehicle	2020	10	Recommended	-	-	-	-	33,358	33,358	CERF
Detectives Vehicle	2017	12	Recommended	-	55,661	-	-	-	55,661	CERF
Unmarked Tactical	2018	13	Critical	65,407	-	-	-	-	65,407	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				65,407	209,026	373,761	-	112,166	760,360	

Proposed Funding Source	Fiscal Year					Five Year Total
	2025	2026	2027	2028	2029	
Capital Equipment Replacement Fund (CERF)	65,407	209,026	373,761	-	112,166	760,360
Totals	65,407	209,026	373,761	-	112,166	760,360

Vehicles - Police

Unmarked Tactical Squad 13	<input checked="" type="radio"/> Critical	<input type="radio"/> Recommended	<input type="radio"/> Contingent on Funding
Make	Dodge		
Model	Charger		
Year	2018		
Cost	\$38,162		
Useful Life	6 years		
Current Life	5.5 years		

Project Description & Justification

The vehicle's estimated cost incorporates an all-wheel-drive (AWD) vehicle, \$12,992 for covert equipment and installation, including hidden light-emitting diode (LED) emergency lights, radio antenna, and miscellaneous items needed to facilitate the installation of major components. The 2018 Dodge Charger in-service date was January 1, 2018. The mileage is 38,759 as of 12/1/23. The average monthly miles driven is 565. Staff recommends that the vehicle is replaced and reassigned as a plain clothes, alternative vehicle. The vehicle has been used in covert surveillance and undercover operations and needs rotated for officer safety concerns. Estimated mileage at the time of replacement: 50,000.

Vehicle Description

This is an unmarked police unit used daily for tactical patrol and covert surveillance. The unit is equipped with hidden emergency lights, a laptop computer, a printer, and car radios. The unit is set up to store additional protective gear and weapons systems.

Maintenance Costs	Average Cost per Repair	
Routine Maintenance since November, 2019	\$6,272.00	22 @ \$285.00
Cost of Repairs While Under Warranty	\$0.00	
Total Spent on Maintenance and Repairs	\$6,272.00	

Project Alternative

Due to the nature of the use, deferral beyond its estimated life is not recommended for a tactical vehicle. 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 2031 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

Breakdowns directly impact the department's ability to respond to and investigate criminal activity. The effectiveness of an unmarked/undercover vehicle can be diminished over time due to local criminal offenders having identified it as a police car. The car has covert out-of-state plates.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
Approximately \$3,890	Routine maintenance and periodic repairs

Carryover History

This vehicle has been deferred to FY 2025.

Village of River Forest, Illinois
 Five Year Capital Improvement Program
 Vehicles-Fire
 Fiscal Year 2025 Budget

Fire Department	Year	Vehicle #	This Project is:	Fiscal Year					Five Year Total	Funding Source
				2025	2026	2027	2028	2029		
Administrative Vehicle	2019	201	Recommended	-	-	-	-	63,000	63,000	CERF
Ambulance	2015	215	Critical	235,417	-	-	-	-	235,417	CERF
Utility Pick-up Truck	2006	218	Contingent	-	-	-	-	280,000	280,000	CERF
Quint	2001	219	Recommended	-	1,800,000	-	-	-	1,800,000	CERF
Ambulance	2006	214	-	This vehicle is a reserve and replaced with frontline upon purchase					-	
Total				235,417	1,800,000	-	-	343,000	2,378,417	

Proposed Funding Source	Fiscal Year					Five Year Total
	2025	2026	2027	2028	2029	
Capital Equipment Replacement Fund (CERF)	235,417	1,800,000	-	-	343,000	2,378,417
Totals	235,417	1,800,000	-	-	343,000	2,378,417

Vehicles - Fire

Ambulance - A215

Critical

Recommended

FY 2025

\$235,417

CERF

Contingent on Funding

Make Ford
 Model F-450 Wheeled Coach
 Year 2015
 Cost \$172,906
 Useful Life 8 years frontline +
 8-10 years shared reserve
 Current Life 9 years



Vehicle Description

A-215 is a Type III (van style front chassis) and serves as an Advanced Life Support (ALS) transport vehicle. Staffed with two firefighter/paramedics, Ambulance 215 responds to an average of 1,500 EMS calls per year. This vehicle operates to treat and transport accident victims and patients of illness to local hospitals. An innovative lifting system (Stryker Power System) is included in the cost of the new vehicle as an additional resource to minimize firefighter injuries due to bariatric (heavy) patients. Three equipment components of the ambulance, totaling \$68,604, were purchased in FY 2024 because of pricing and manufacturer lead time; the remaining costs are reflected in the FY 2025 amount.

Vehicle	Year	Date	Road Mileage
A-215	2014	12/2023	63,069
A-214	2006	12/2023	

Maintenance Costs for Past 2.5 Years	
<i>Routine Maintenance</i>	
215	\$175 (1 item)
214 (Shared reserve unit)	\$510 (2 items)
<i>Cost of Repairs</i>	
215	\$2,358 (2 items)
214 (Shared reserve unit)	\$4,908 (4 items)
Total	
215	\$2,533
214 (Shared reserve unit)	\$5,418

Repair Description

Ambulance 215 is in its ninth year of service. Ambulance 214 (Reserve) has experienced several mechanical issues that are resolved. This vehicle had its engine replaced in FY 2016.

Project Alternative

Operational Impact

This vehicle is in the eighth year of a planned eight-year useful life expectancy. This ambulance will be moved to the reserve position, and the existing reserve engine will be sold. The reserve ambulance is shared with the Village of Forest Park.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$13,648	Preventative maintenance and repairs

Carryover History

None

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

Public Works Department	Description	Year	Vehicle #	This Project is:	Fiscal Year					Five Year	Funding Source
					2025	2026	2027	2028	2029	Total	
Large Int'l Dump Truck	Freightliner	2018	30	Recommended	-	-	-	-	176,300	176,300	CERF
Pick-up Truck w/ Dump Body	Ford F550 Super Duty	2006	33	Recommended	-	-	-	79,000	-	79,000	CERF
Street Sweeper	Elgin Pelican	2016	34	Critical	305,000	-	-	-	-	305,000	CERF/WS
Large Int'l Dump Truck	Ford F550	2016	40	Recommended	-	-	-	110,000	-	110,000	CERF
Dump Truck	International 7400	2012	41	Recommended	240,000	-	-	-	-	240,000	CERF/WS
Pick-Up Truck	F550 Super Duty	2011	42	Recommended	75,000	-	-	-	-	75,000	CERF
Large Int'l Dump Truck	International 4000 Series	1998	44	Recommended	250,000	-	-	-	-	250,000	CERF
Pay Loader #45	Front End Loader	2012	45	Recommended	-	-	-	215,000	-	215,000	CERF
Aerial Truck	International 4400	2003	46	Recommended	-	240,000	-	-	-	240,000	CERF
Pick-Up Truck	Ford F350 Super Duty	2012	48	Recommended	65,000	-	-	-	-	65,000	CERF
Pick-Up Truck	Ford F350 Super Duty	2015	49	Recommended	-	65,000	-	-	-	65,000	CERF
Cargo Van	Ford F550	2019	66	Recommended	-	-	-	-	79,000	79,000	CERF/WS
Skid Steer Loader w/Implements	Bobcat	2016		Recommended	-	-	-	58,000	-	58,000	CERF
Pick-Up Truck	Ford F350 Super Duty	2008	67	Recommended	65,000	-	-	-	-	65,000	CERF/WS
Cargo Van (Engineering)	Ford Transit Connect	2015	68	Recommended	-	-	-	-	56,000	56,000	CERF/WS
Total					1,000,000	305,000	-	462,000	311,300	2,078,300	

Proposed Funding Source	Fiscal Year					Five Year
	2025	2026	2027	2028	2029	Total
Capital Equipment Replacement Fund (CERF)	542,500	305,000	-	462,000	176,300	1,485,800
CERF - Water and Sewer (CERF/WS)	457,500	-	-	-	135,000	592,500
Totals	1,000,000	305,000	-	462,000	311,300	2,078,300

Vehicles - Public Works

Street Sweeper #34

FY 2025

\$152,500

CERF

Critical

Recommended

FY 2025

\$152,500

CERF/WS

Contingent on Funding

Make Elgin
 Model
 Year 2016
 Purchase Cost \$193,352
 Purchased FY 2017
 Useful Life 8 years
 Current Life 8 years



Vehicle Description

The street sweeper is the only vehicle in the Village's fleet that sweeps Village streets and State routes. State routes are swept per the Intergovernmental Street Maintenance Agreement held between the Village and the Illinois Department of Transportation (IDOT).

The street sweeper performs a vital function as it removes debris (leaves, twigs, garbage, etc.) from Village streets and prevents such debris from entering the Village's combined sewer system. It also improves the appearance of the Village. Removing debris from Village streets and keeping it out of the Village's sewer system reduces blockages and prevents debris from being discharged into the Des Plaines River during combined sewer overflow events.

Total Equipment Miles	16,335	Date	10/25/2023
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Recent Maintenance Costs

Date	Maintenance Performed	Cost
12/11/2017	Fuel filters changed and outside air filters	\$192.90
3/1/2018	Changed windshield wiper arm and blade; replaced fill hose	\$365.00
6/27/2018	Replaced conveyor belt drive chain and gears	\$120.00
8/2/2018	Repaired leaking left front hub, rebuilt right front caliper and change brake pads.	\$2,757.76
9/3/2018	Replaced conveyor belt drive chain, gears and upper roller bearings.	\$1,170.86
10/26/2018	Replaced fuel filters due to debris in fuel tank	\$258.76
10/30/2018	Removed and clean fuel tank and replace sending unit gasket	\$1,573.00
8/13/2019	Replaced fuel sensor	\$500.00
9/11/2019	Replaced main broom	\$392.26
9/18/2020	Replaced side brooms X 6	\$806.46
12/10/2020	Replaced side brooms X 5	\$672.05
4/8/2021	Replaced side brooms X 4	\$564.52
4/15/2021	Replaced main broom & runners	\$536.67
5/4/2021	Replaced belt drive motor hydraulic hoses	\$3,580.00
6/11/2021	Replaced side brooms	\$546.52
8/18/2021	Replaced deflector parts under hopper	\$318.17
8/24/2021	Replaced side brooms X 3, 2 short runners, main belt and splice kit	\$1,715.41
10/22/2021	Replaced side brooms x 4, one main broom	\$1,074.02
1/26/2022	Oil and oil, fuel, hydraulic filters changed	\$198.00
5/22/2022	A/C recharge and pressure test	\$417.10
6/24/2022	Side brooms and runners	\$598.01
8/26/2022	Runners	\$143.70
10/6/2022	Hydraulic hose	\$156.17
10/6/2022	Side brooms x 4, one main broom	\$1,074.06
10/6/2022	Shock absorber, conveyor cover, miscellaneous nuts, bolts, clamps	\$645.96
12/21/2022	Left side mirror replacement	\$107.42
1/1/2023	Oil, oil filter, fuel filter, and air filter changes	\$242.04
1/9/2023	Shoes and runners	\$178.67
1/31/2023	Replace nondriving side rubber deflector	\$74.66
2/14/2023	Fill hose replaced	\$122.07
3/6/2023	Lif arm repair with bushings	\$872.64
3/6/2023	Lift arm	\$714.91
4/17/2023	Side brooms x 4	\$700.88
4/25/2023	Right side control arm parts. Main broom bearings and idler shaft	\$1,714.31

4/27/2023	Labor costs for arm and broom repair above	\$750.00
6/5/2023	Side brooms x 4, main broom, defelctor rubber x 2	\$1,227.44
6/6/2023	Main broom drum	\$531.56
6/16/2023	Dirt shoe clamp driver side	\$308.97
9/19/2023	Battery	\$89.95
10/3/2023	High PSI hose burst/replaced and 45 gallons of hydraulic fluid. Unit towed.	\$4,931.11
10/25/2023	Clogged valves in main hydraulic pump cleaned. Unit would not exceed 8MPH	\$1,252.42
Total		\$34,196.41

Project Alternative

The alternative is to reconsider the potential outsourcing of sweeping operations.

Operational Impact

The operational impact would be critical as the Village would lose its ability to perform in-house street sweeping on an as-needed or emergency basis.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$6,000.00	Routine Annual Maintenance and periodic repairs

Carryover History

None

Vehicles - Public Works

Dump Truck #41 **FY 2025** **\$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 13 years



Vehicle Description

The replacement for this vehicle was ordered in FY 2024 and is expected in FY 2025. 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	36,748	Date	12/1/2023
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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
12/7/2022	Replace thermostate and antifreeze	\$651.42
1/1/2023	Oil, oil filter, and fuel filte rchange	\$103.19
1/27/2023	Oil filter with bearing	\$88.00
11/14/2023	Safety lane inspection	\$40.00
Total		\$30,587.82

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

This vehicle was carried over from FY 2024 and is scheduled for replacement in FY 2025.

Vehicles - Public Works

Pickup Truck #42 **FY 2025** **\$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 14 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	32,849	Date	8/31/2023
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Recent Maintenance Costs

Date	Maintenance Performed	Cost
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
12/28/2022	Hydraulic hose for plow attachment	\$116.00
1/31/2023	Oil and oil filter change	\$103.97
3/13/2023	Replace tie rods, ball joints, and brake pads	\$1,690.65
3/16/2023	Alignment associated with tie rod repair	\$130.00
8/23/2023	Battery replacement	\$124.50
8/31/2023	Safety lane inspection	\$40.00
Total		\$7,106.09

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 was scheduled for replacement in FY 2024. A replacement vehicle was ordered in FY 2024 but deferred to FY 2025 due to availability of vehicles.

1/3/2023	Oil cooler, shock absorbers, thermostat, and oil change	\$4,654.40
11/13/2023	Two tires	\$1,195.68
Total		\$28,249.27

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
\$3,000.00	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 2025.

Vehicles - Public Works

Pickup Truck #48 **FY 2025** **\$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 12 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	57,492	Date	9/28/2023
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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
11/18/2022	Tire repair	\$208.00
11/22/2022	Oil change, brake pads, trans kit and trans harness/wire loom	\$1,988.27
1/19/2023	Plow pump, new controller, and misc repairs	\$1,401.58
1/24/2023	Oil and oil filter change	\$79.97
1/24/2023	Air filter change	\$15.09
8/3/2023	Replaced evaporator, heater core, control, module, and freon	\$3,421.99
9/28/2023	Replaced battery	\$230.00
Total		\$12,534.69

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
\$1,400.00	Routine Annual Maintenance and periodic repairs

Carryover History

Carried over from FY 2020 and was again schedule for replacment in FY 2024. A replacement vehicle was ordered in FY 2024 but deferred to FY 2025 due to availability of vehicles.

Vehicles - Public Works

Pickup Truck #67 **FY 2025** **\$65,000** **CERF/WS**

Critical

Recommended

Contingent on Funding

Make Ford
 Model F350 Super Duty
 Year 2015
 Purchase Cost \$30,814
 Purchased FY 2015
 Useful Life 8 years
 Current Life 10 years



Vehicle Description

Various personnel in the Water Division use this pickup truck to respond to water service calls, JULIE locates, and water system emergencies. 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	37,965	Date	9/11/2023
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Recent Maintenance Costs

Date	Maintenance Performed	Cost
Various dates	Three oil changes	\$125.00
12/21/2017	Replaced battery	\$161.00
12/1/2018	Replaced tires	\$800.00
1/1/2019	Replaced plow wiring harness	\$230.00
6/20/2020	Replaced catalytic converters	\$1,658.48
9/23/2020	Safety lane sticker	\$40.00
9/24/2020	oil change	\$53.22
12/7/2020	Air filter	\$14.09
6/24/2021	oil change	\$55.22
9/1/2021	Safety lane inspection	\$40.00
12/21/2021	Oil and filter change	\$45.97
1/4/2022	Air filter changed	\$18.13
9/9/2022	Safety lane inspection	\$40.00
12/28/2022	Hydraulic hose for plow attachment	\$115.72
1/24/2023	Oil and oil filter change	\$79.97
1/24/2023	Air filter replaced	\$15.09
3/16/2023	Replace idler pulley	\$12.43
9/11/2023	Safety lane inspection	\$40.00
Total		\$3,544.32

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 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, which would also be impacted if removed from the fleet.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
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\$650.00	Routine Annual Maintenance and periodic repairs
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Carryover History

This vehicle was originally scheduled for replacement in FY 2023 and was deferred to FY 2025.

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 2025:

Equipment	Cost of Equipment	Funding Source	This Project is:
Pole Mounted Radar (PD)	\$ 14,273	CERF	Recommended
Police Radios-Handheld and In-Car (PD)	\$ 45,518	CERF	Critical
Radar-Vehicle and Handheld (PD)	\$ 33,600	CERF	Recommended
Speed Monitor Trailer (PD)	\$ 20,355	CERF	Critical
Street Camera System Optimization (PD)	\$ 67,871	CIF/North TIF	Critical
Taser-Less Lethal Equipment (PD)	\$ 34,920	CERF	Recommended
Automatic License Plate Reader New (PD)	\$ 50,800	CIF/N-TIF	Recommended
Electric Bicycles (PD)	\$ 18,270	GF	Recommended
Gas Masks-Air Purifying Respirators (PD)	\$ 21,000	GF	Recommended
Stair Chair (FD)	\$ 17,898	GF	Recommended
SCBA (FD)	\$ 26,000	CERF	Recommended
Salt Brine Equipment (PW)	\$ 26,000	CERF	Recommended
EV Station Planning	\$ 50,000	CIF	Contingent
Total	426,505		

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 2025 Budget

	This Project is:	Fiscal Year					Five Year Total	Funding Source
		2025	2026	2027	2028	2029		
Police Department								
Automatic License Plate Reader - Replacement	Recommended	-	-	-	-	64,841	64,841	CERF
Live Scan System	Recommended	-	27,618	-	-	-	27,618	CERF
Overweight Truck Scales	Recommended	-	20,096	-	-	-	20,096	CERF
Pole Mounted Radar	Recommended	14,273	14,559	14,850	15,147	-	58,829	CERF
Police Radios	Critical	45,518	49,231	51,219	52,244	-	198,212	CERF
Radar	Recommended	33,600	-	-	-	-	33,600	CERF
Speed Monitor Trailer	Critical	20,355	-	-	-	-	20,355	CERF
Village Hall Camera System	Recommended	-	-	-	80,379	-	80,379	CERF
Digital In-Car Cameras	Recommended	-	-	-	-	96,816	96,816	CERF
Street Camera System	Recommended	-	-	223,699	-	-	223,699	CERF
Street Camera System Plan Implementation	Critical	67,871	-	-	-	-	67,871	CIF/N-TIF
Taser-Less Lethal Equipment	Recommended	34,920	-	-	-	-	34,920	CERF
Body Worn Camera System	Recommended	-	-	-	-	214,094	214,094	CERF
Automatic License Plate Reader - New	Recommended	50,800	51,820	-	-	-	102,620	CIF/N-TIF
Electronic Bicycles	Recommended	18,270	-	-	-	-	18,270	GF
Gas Masks-Air Purifying Respirators	Recommended	21,000	-	-	-	-	21,000	GF
Fire Department								
Stair Chair	Recommended	17,898	-	-	-	-	17,898	GF
Hydraulic Extrication Equipment	Recommended	-	80,000	-	-	-	80,000	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)	Recommended	-	23,000	-	-	-	23,000	CERF
Stainless Steel V-Box Salt Spreader (Small #1)	Recommended	-	20,000	-	-	-	20,000	CERF
Sewer Televising System	Critical	-	120,000	-	-	-	120,000	CERF/WS
Asphalt Kettle	Recommended	-	35,000	-	-	-	35,000	CERF
Salt Brine Equipment	Recommended	26,000	-	-	-	-	26,000	CERF
6" Trash Pump #1	Recommended	-	22,000	-	-	-	22,000	CERF/WS
6" Trash Pump #2	Recommended	-	-	-	-	23,600	23,600	CERF/WS
EV Station Planning	Contingent	50,000	50,000	50,000	50,000	50,000	250,000	CIF
Total		426,505	616,144	369,536	229,622	483,433	2,125,240	

Proposed Funding Source	Fiscal Year					Five Year Total
	2025	2026	2027	2028	2029	
Capital Equipment Replacement Fund (CERF)	200,666	372,324	319,536	179,622	409,833	1,481,981
Capital Improvement Fund (CIF)	168,671	75,910	50,000	50,000	50,000	394,581
General Fund (GF)	57,168	-	-	-	-	57,168
CERF - Water and Sewer (CERF/WS)	-	142,000	-	-	23,600	165,600
North Avenue TIF Fund (N-TIF)	-	25,910	-	-	-	25,910
Totals	426,505	616,144	369,536	229,622	483,433	2,125,240

Equipment - Police

Pole Mounted Radar Speed Display Signs	FY 2025	\$14,273	CERF
	FY 2026	\$14,559	CERF
	FY 2027	\$14,850	CERF
	FY 2028	\$15,147	CERF

Critical

Recommended

Contingent on Funding

Original Purchase Date	FY 2020
Cost	\$26,200
Funding History	FY 2019 - FY 2020



Project Description & Justification

The Pole Mounted Radar Speed Display Signs are cost-effective solutions for traffic calming in residential neighborhoods, park areas, school zones, business districts, financial districts, and any location where vehicular, pedestrian, and bicyclist traffic is intermingled. These highly visible signs are strategically placed to get drivers' attention and provide an immediate reminder to slow down. These thirteen (13) signs act as a 24-hour a day force multiplier to police patrol units and can be used to address/monitor citizen-driven complaints. The signs assist in the Village's mission to provide professional public safety services and reduce accidents. The Public Works and Police Departments work together to identify locations where vehicles are known to travel at higher rates of speed and where increased risks to the general public need mitigation. The new pole mounted signs have software to conduct traffic counts and calculate average speed traveled, which benefit both the Police and Public Works Departments for engineering and enforcement analysis. In addition, the use of this type of software assists with providing accurate data for grant writing opportunities.

The Pole Mounted Speed Radar Signs come with a dual-display with speed and message display and solar-powered. As of November 30, 2023, the solar-powered versions have been operating effectively. The useful life of this equipment is five years.

Project Alternative

The alternatives to purchasing this equipment would be to increase the use of officers to monitor multiple areas for speeding violations and buy additional Speed Radar Trailers. Having speed radar equipment mounted permanently or for extended periods is a more effective and efficient use of Village resources. As the demand for pole mounted radar signs increases, a more comprehensive analysis of their strategic deployment throughout the community is in order.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$1,500	Periodic maintenance - battery replacement

Carryover History

None

Equipment - Police

Police Radios-Handheld and In-Car	FY 2025	\$45,518	CERF
	FY 2026	\$49,231	CERF
	FY 2027	\$51,219	CERF
	FY 2028	\$52,244	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 in-car radios; and FY 2026 five (5) Tri-band in-car radios. Additional radio equipment will be purchased in FY 2027 and FY 2028.

Project Alternative

The FY 2024-2025 WSCDC budget allowed for a group purchase for all WSCDC communities, and will 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

Radar-Vehicle and Handheld	FY 2025	\$33,600	CERF
	FY 2031	\$37,839	CERF

- Critical
 Recommended
 Contingent on Funding

Original Purchase Date	FY 2010-2020
Cost	N/A
Funding History	FY 2020-2021



Project Description & Justification

Law enforcement vehicle-mounted and handheld radar units measure the speed of autos, trucks, and motorcycles on public roadways. This proven traffic enforcement and traffic calming technology have been an effective tool for police agencies for several decades. In River Forest, like other communities, the number one citizen-driven complaint is speeding vehicles on both the main and secondary streets within the Village. The industry standard for establishing probable cause and proving traffic violations in court has been the use of radar devices. This technology provides for the accurate measurement of speed.

The Police Department currently deploys seven in-car radar units and three handheld units. The in-car radar units are mounted in the six front-line squad cars and the dedicated traffic enforcement unit. The three handheld radar units are used by officers assigned to plainclothes units or secondary line squad cars. The addition of an eighth in-car radar unit will allow a system to be installed in the School Liaison Officer's marked squad car for use as part of his regular duties of ensuring school zones are safe for both vehicles and pedestrians. The current handheld and in-car radar units are past or near end of life. A recommended lifespan of these systems is five to seven years. The updated radar technologies draw less power which cuts down on vehicle battery and alternator maintenance. In addition, the new systems will improve the overall effectiveness and efficiency of traffic enforcement operations of the department.

The cost of eight in-car radar systems is \$29, 600 (@ \$3,700 per unit). Installation is estimated at \$500 per unit. The cost of three (3) lidar/photo handheld radar units is \$10,343.

Radar Unit	Cost	Install	Total
8	\$ 3,700	\$ 500	\$ 33,600

Project Alternative

The use of radar for speed enforcement is an industry-standard. The use of pole mounted speed radar enforcement cameras as an alternative is prohibited under Illinois state law for small municipalities. Lidar, another speed enforcement technology, may be cost-prohibitive because the costs are 30% to 50% more than the standard radar systems.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
Warranty for three years; \$1,500 annual certification	Periodic Maintenance and Battery Replacement

Carryover History

This project was deferred from FY 2021, FY 2022, FY 2023, FY 2024 to FY 2025.

Equipment - Police

Speed Monitor/Message Board Trailer **FY 2025** **\$20,355** **CERF**

Critical Recommended Contingent on Funding

Original Purchase Date FY 2017
Cost \$13,556
Funding History N/A



Project Description & Justification

The 2 Speed Monitor/Message Trailers monitor speed and alert drivers traveling over the posted speed limit. The Public Works and Police Departments work together to identify locations where vehicles are known to travel at higher rates of speed, and the trailers are placed in those areas. The trailers are also placed in areas based on complaints/requests from residents or police officers. New speed trailers can conduct traffic counts and calculate average speed traveled, which will benefit both the Police and Public Works Departments. The message board adds the ability to alert drivers to detours and reminds drivers to watch their speed. Some models can take photos of violators’ vehicles. One of the units is no longer functioning or repairable. The lifespan of this equipment is approximately 9 years.

Project Alternative

The alternative to purchasing this equipment would be to have an officer monitoring an area for speeding violations. Although this often happens (officers enforcing speed limits) as part of traffic enforcement missions, utilizing a speed trailer is an additional tool to control excessive speed. In addition, the purchase of stand-alone message boards without radar capability would have to be considered to provide the community with visible alerts on the street.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
Warranty for one year; \$1,000 battery replacements	Periodic maintenance - battery replacement

Carryover History

None

Equipment - Police

Street Camera System Strategic Plan Implementation

FY 2025

\$67,871

CIF

Critical

Recommended

Contingent on Funding

Original Purchase Date

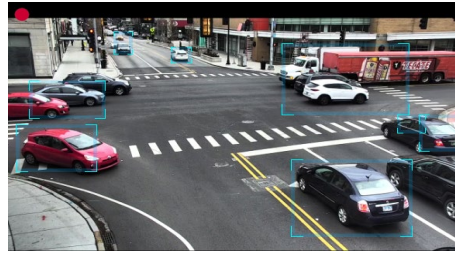
N/A

Cost

N/A

Funding History

FY 2024



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. In FY 2024, Phase 3 expanded the Village's camera system to the north side of Village, primarily along North Avenue and Division Street as they intersect Harlem Avenue, Lathrop Avenue, and Thatcher Avenue. In total, the expansion included five camera sites consisting of nine cameras.

Recommended for FY 2025

Phase 4 - Optimization of Existing Infrastructure - \$67,871

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

Taser-Less Lethal Equipment	FY 2025	\$34,920	CERF
	FY 2030	\$42,486	
<input type="radio"/> Critical	<input checked="" type="radio"/> Recommended	<input type="radio"/> Contingent on Funding	
Original Purchase Date	FY 2015-2017		
Cost	\$16,700		
Funding History	GF		

Project Description & Justification

The program was initiated in December 2014, and the Department currently has eight Tasers in service and currently deploys the Taser X26 model. The Taser is one of the several less-lethal force options that officers carry daily. Officers must attend training and complete ongoing certifications to carry this tool. The Department has several members certified as trainers. This device allows officers to maintain a safe distance when attempting to render a threat incapable of fighting back or attacking another individual. The useful life of this model is five to seven years. In October 2019, Taser introduced model 7, which has an advanced flashlight, laser, accuracy, multiple shot deployment, and electronic reporting capabilities. The Taser 7 model costs \$4,365 per unit (with extended warranty and accessories). In January 2023, the Taser 10 model was introduced with an estimated cost of \$4,850 per unit (with extended warranty and accessories).

Project Alternative

There is no project alternative to this less-lethal conductive energy weapon (CEW) that offers options to the use of a lethal firearm or the close-quarter less-lethal OC Spray and standard baton. The Taser is recommended by IRMA, the Village's insurer, due to research data that show reductions in both offender and officer injuries and death.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$2,020	Replacement batteries and cartridges.

Carryover History

Carried over from FY 2022, FY 2023, FY 2024 to FY 2025.

Equipment - Police

Automatic License Plate Reader Expansion		CIF	N-TIF
	FY 2025	\$50,800	\$0
	FY 2026	\$25,910	\$25,910
<input type="radio"/> Critical	<input checked="" type="radio"/> Recommended	<input type="radio"/> Contingent on Funding	

Original Purchase Date	N/A
Cost	N/A
Funding History	N/A



Project Description & Justification

This project is new and is meant to augment and enhance the existing ALPR project. The ALPR system functions as 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 2017, the ALPRs are used as part of the Village's traffic calming plan.

Staff recommends that the ALPR project be expanded for use to fixed-location ALPR cameras in the business, medical, school districts, and/or TIF districts as recommended in the Street Camera System Strategic Plan from FY 2020. This newer technology has been successful in reducing citizen speeding complaints. In addition, the ALPR Systems complement evidence located on the Village's Street Camera System. Each phase of the project will cost \$50,800 for the installation of four ALPRs, with a total of eight new cameras installed.

Year	Number of Units	Equipment	Electrical	Installation	Licensing	Total
2025	4	\$1,900	\$7,800.00	\$2,500.00	\$500.00	\$ 50,800.00
2026	4	\$1,850	\$8,000.00	\$2,605.00	\$500.00	\$ 51,816.00

Project Alternative

The ALPR is a beneficial tool and has yielded results. With previous models, the useful life of this equipment is approximately five to seven years. The Department applied for and received a grant in FY 2024 for additional ALPR systems and received an award of \$58,000 for installation of additional ALPR systems in the areas of retail businesses in the Village

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
None with extended warranty	\$4,000/year annual maintenance/licensing

Carryover History

New Project

Equipment - Police

Electronic Bicycles	FY 2025	\$18,270	GF
	FY 2030	\$20,172	CERF

Critical
 Recommended
 Contingent on Funding

Original Purchase Date 1999
Cost N/A
Funding History New Project



Project Description & Justification

The Electric Bicycles will allow for a more nimble and efficient response to crimes of in the areas of the Village can be congested with automobile and pedestrian traffic, such as the business districts. The equipment will also be used for patrol and during special events. The equipment will improve response times when going to a call without officers being exhausted upon arrival as is experienced at times by officers on traditional bicycles. The requested amount would fund three (3) Electric Bicycles, emergency lighting and sirens, storage rack and bag, vehicle mounting equipment for transport of the equipment, and delivery.

Project Alternative

The Department currently has an aging fleet of traditional bicycles, originally purchased in the late 1990's. The existing bicycles have been well maintained and are operational. The electric bicycles would be used to replace traditional bicycles that are near the end of their useful life. The alternative is to continue to maintain the existing traditional bicycles and replace them with new equipment after they are no longer repairable or functioning. The Department will continue to search for alternative funding sources, such as grants, to lessen the cost of the equipment.

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 - Police

Gas Masks-Air Purifying Respirators

FY 2025

\$21,000

GF

FY 2035

\$31,085

CERF

Critical

Recommended

Contingent on Funding

Original Purchase Date

1998

Cost

\$10,500

Funding History

GF



Project Description & Justification

Initially developed for NATO Operations and as one of the most widely adopted respirators globally, the mask's blend of features makes it the ideal solution for those responding to incidents involving weapons of mass destruction, as well as for the full range of police operations. Its low profile is ideally suited to tactical situations where using sighting of weapons or integration with other equipment is required. The lightweight face piece of the mask is designed to provide a high level of wearer comfort combined with very low breathing resistance.

Project Alternative

The Department purchased similar equipment over twenty (20) years ago. The equipment is at the end of its useful life. The Department was hopeful that the replacement equipment would have become available at no or low cost through the US Government, State of Illinois, or law enforcement groups such as ILEAS. The Department will continue to search for alternative funding sources, such as grants, to lessen the cost of the equipment.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$800	Replacement Canisters

Carryover History

None

Equipment - Fire

Stryker Xpedition Stair Chair	FY 2025	\$17,898	GF
<input type="radio"/> Critical <input checked="" type="radio"/> Recommended <input type="radio"/> Contingent on Funding			
Original Purchase Date	Proposed		
Cost	\$17,898		
Funding History	N/A		



Project Description & Justification

The Stryker Xpedition Stair Chair helps firefighter/paramedics do what they do best-Save Lives. This device allows caregivers to safely and ergonomically move patients up and down stairs, utilizing a powered track to help decrease the risk of firefighter injury and fatigue. The reduced patient tip back while on the stairs, in combination with the patient containment system will help improve patient psychological and physical safety.

Project Alternative

The alternative to this purchase is to continue using the manual stair chair on the front line ambulance.

The Fire Department is pursuing a grant from IRMA to help supplement some of the cost of the purchase.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$500.00 per year	Continue annual maintenance after warranty period.

Carryover History

None

Equipment - Fire

Self-Contained Breathing Apparatus	FY 2025	\$26,000	CERF
	FY 2026	\$27,820	CERF
	FY 2027	\$29,768	CERF
	FY 2028	\$31,852	CERF
	FY 2029	\$34,082	CERF

(SCBA)

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

Salt Brine Equipment

FY 2025

\$26,000

CERF

Critical

Recommended

Contingent on Funding

Make SnowEx
Model Brine Pro 2000
Year 2017
Purchase Cost \$20,000
Purchased FY 2017
Useful Life 8 years
Current Life 7 years



Project Description & Justification

This equipment produces a salt brine solution that is applied to roadways in advance of a winter weather event. The solution provides melting at the onset of an event and helps prevent snow and ice from bonding with the pavement. This proactive technique has become popular in recent years and improves winter road conditions while reducing overall material and operating costs.

Recent Maintenance Costs

Date	Maintenance Performed	Cost
12/2018	Add aux. filter	\$125.00
12/2019	Rebuilt pump and replaced bearings	\$250.00
Total		\$375.00

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$100.00	Routine Annual Maintenance and periodic repairs

Carryover History

None

Equipment - Public Works

Electric Vehicle Charging Station - Fleet Planning	FY 2025	\$50,000	CIF
	FY 2026	\$50,000	CIF
	FY 2027	\$50,000	CIF
	FY 2028	\$50,000	CIF
	FY 2029	\$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 completed a study to identify viable locations for future stations throughout the Village. \$50,000 is budgeted for the installation of new chargers and ev charging infrastructure in future years. In FY 2026, work will be completed to make additional parking spaces EV Capabale at Village-owned parking lots undergoing reconstructiong

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 2025:

Equipment	Cost of Equipment	Funding Source	This Project is:
Network Improvements	\$ 86,900	CIF	Recommended
Software Upgrades	\$ 55,000	CIF	Recommended
Computer Replacements	\$ 100,000	CIF	Contingent
Total	\$ 241,900		

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 2025 Budget

	This Project is:	Fiscal Year					Five Year Total	Funding Source
		2025	2026	2027	2028	2029		
Network Improvements	Recommended	86,900	73,000	-	50,000	-	209,900	CIF
Software Upgrades	Recommended	55,000	-	-	-	-	55,000	CIF
Computer Replacements	Contingent	100,000	25,000	25,000	100,000	100,000	350,000	CIF
Total		241,900	98,000	25,000	150,000	100,000	614,900	

Proposed Funding Source	Fiscal Year					Five Year Total
	2025	2026	2027	2028	2029	
Capital Improvement Fund (CIF)	241,900	98,000	25,000	150,000	100,000	614,900
Totals	241,900	98,000	25,000	150,000	100,000	614,900

Information Technology

Network Improvements	FY 2025	\$86,900	CIF
	FY 2026	\$73,000	CIF
	FY 2027	\$0	CIF
	FY 2028	\$50,000	CIF
	FY 2029	\$0	CIF

Critical

Recommended

Contingent on Funding

Spending History

FY 2024	\$	-
FY 2023	\$	115,000
FY 2022	\$	-
FY 2021	\$	37,000
FY 2020	\$	12,500

Project Description & Justification

Recommended for FY 2025

Network 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.

Wireless Access Points - \$20,000

A wireless access point is the networking device that allows wireless-capable devices to connect to a wired network. These access points allow users to pick up their wireless devices (laptops, for example) and move throughout the building to various meetings and connect to the network without having to connect to a cable in each space. The Village purchased and installed 12 wireless access points in the fall of 2017, and best practice is to replace them every 7 years, which would have been FY2024. This project was delayed due to other priorities however the impact of the delay is evident in the lack of connectivity that is experienced by users.

Camera Switch Replacement - \$23,000

A switch is a piece of hardware that connects other devices, in this case, servers and computers, to receive and forward data to the destination device. Some of the switches dedicated to the Village's camera system will require replacement in FY2025. In FY2023 and FY2024, the number of cameras increased significantly which demands more data transferred between the camera in the field and the computer that manages the video. To accommodate that and future growth, larger cable is necessary to ensure the quality and continuity of the transfer. The next time these switches would require replacement would be between 6 and 8 years of service.

Recommended for FY 2026 - FY2029

Avigilon Server Upgrades - \$23,000 (FY2026)

Avigilon is the brand of technology used to operate the Police Department's camera system. Due to the progress of the expansion of the street camera system, ensuring that the hardware necessary for displaying and storing the footage is vital to the success of the street camera program. In FY2026, the original two servers will be due for replacement. Delays in replacing servers with such high levels of data traffic can impact the quality of the data (video footage, audio files, for example) and the ability to search and retrieve the files when called upon.

Data Storage Upgrades - \$50,000 (FY2026 and FY2028)

In anticipation of the State mandated body camera implementation, the IT Department is working to keep up with the necessary changes in technology needs such as the storage of the video footage. This plan is built upon the expectation that storage requirements will be demanded in short order once the body camera system is selected and installed. In addition, \$50,000 is also planned for FY2028 in the event that the storage needs are found to be insufficient.

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 2024 to FY 2025 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
\$10,000	The impact of IT emergencies can be difficult to forecast, depending on what fails. There can also be labor involved to repair the emergency.

Information Technology

Software Upgrades	FY 2025	\$55,000	CIF
	FY 2026	\$0	CIF
	FY 2027	\$0	CIF
	FY 2028	\$0	CIF
	FY 2029	\$0	CIF

Critical

Recommended

Contingent on Funding

Spending History

FY 2024	\$	-
FY 2022	\$	101,000
FY 2021	\$	-
FY 2020	\$	423,100
FY 2019	\$	230,600

Project Description & Justification

Recommended for FY 2025

ERP System Sustainability Planning Contribution - \$25,000

The Village utilizes Springbrook to manage the day to day operations of the Finance department. Since initially purchased around 2007, there have been many updates pushed out over the years as the software was modified. In preparation for future changes that would develop from these conversations with Springbrook and other similar software programs, the contribution of \$75,000 anticipates the expenses to be incurred as the Village's current and projected needs are considered during the selection process.

Server OS Upgrades - \$30,000

Windows Server 2012 (9 server OS's to update) reached the end of life (including technical support from Microsoft) in October 2023. VMWare (2 hosts) should also be updated to the latest version to ensure that the servers are strongest against cyber attacks while still running the day to day operations of the Village.

Five-Year Software Capital Project Cost Summary

ERP System Sustainability Planning Contribution		
Hardware/Software/Licensing		\$9,500
Consulting		\$15,500
Server OS Upgrades		
Hardware/Software/Licensing		\$20,000
Consulting		\$10,000
Total		\$55,000

Project Alternative

ERP contributions could be deferred or lowered but could increase the cost if left to be a one-time payment.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$0	N/A

Information Technology

Computer Replacements	FY 2025	\$100,000	CIF
	FY 2026	\$25,000	CIF
	FY 2027	\$25,000	CIF
	FY 2028	\$100,000	CIF
	FY 2029	\$100,000	CIF

Critical

Recommended

Contingent on Funding

Spending History

FY 2024	\$	111,822	Projected
FY 2023	\$	47,000	
FY 2022	\$	18,845	
FY 2021	\$	38,000	
FY 2020	\$	124,070	

Project Description & Justification

Recommended for FY 2025

Public Safety In-Vehicle Mobile Dispatch Terminals - \$75,000

As technology evolves and becomes more integrated into our personal lives, its vital that our first responders also have as much information as possible at their fingertips as they rush to the aid of residents and visitors of the Village. Mobile Dispatch Terminals (MDTs) mounted inside the response vehicles provide that "at the ready" availability for our Police and Fire departments. The "durable" device for these vehicles are strong enough to withstand the extreme heat and cold weather conditions as well as the strain on the battery for running in vehicles all day. This program replaces half of the 19 laptops for Police and 2 tablets and 1 laptop for Fire in each fiscal year, to maximize the Village's resources while also purchasing devices that are near-identical in make and model.

PC Replacement Program - \$25,000

This program aims to upgrade the central processing units (CPUs) of the Village desktop and laptop computer inventory across all departments but excluding the MDTs. 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. This is a program that should be funded each year so that a handful of computers are replaced each fiscal year in rotation, ensuring that there is a significant financial or negative service impact due to computers being out of commission.

Five-Year Computer Replacement Capital Project Cost Summary

PC Replacement	
Hardware/Software/Licensing	\$20,000
Consulting	\$5,000
Public Safety In-Vehicle Laptops	
Hardware/Software/Licensing	\$75,000
Consulting	\$25,000
Total	\$125,000

Project Alternative

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.

Project Impact

Annual \$ Impact on Operating Budget	Description of Operating Budget Impact
\$3,000	Minor maintenance costs to update software, monitors, and minor repairs

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 a crack sealing program 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 2025:

Improvement	Cost	Funding Source	Nature of Project
Street Patching	\$ 100,000	MFT - \$90,000 WS - \$10,000	Critical
Sidewalk, Curb & Gutter	\$ 250,000	GF - \$205,000 WS - \$10,000 IIBF - \$35,000	Critical
Alley Improvement Program	\$ 55,000	WS	Recommended
Street Improvement Program (SIP)	\$ 675,000	MFT - \$360,000 WS - \$50,000 IIBF - \$265,000	Critical
Street Maintenance Program	\$ 50,000	GF - \$0,000 MFT - \$50,000	Critical
REBUILD Illinois Project	\$ 686,279	MFT	Recommended
Harlem Ave. Bridge Viaduct	\$ 187,500	CIF	Recommended
Traffic Control Installations	\$ 60,000	GF	Contingent
North Ave Improvements	\$ 133,903	N-TIF	Contingent
Total	\$ 2,197,682		

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 2025 Budget

	This Project is:	Fiscal Year					Five Year	Funding Source
		2025	2026	2027	2028	2029	Total	
Street Patching Program	Critical	100,000	100,000	100,000	100,000	100,000	500,000	MFT/WS
Sidewalk, Curb & Gutter	Critical	250,000	250,000	250,000	250,000	250,000	1,250,000	GF/WS/IIBF
Alley Improvement Program	Recommended	55,000	60,000	60,000	60,000	60,000	295,000	WS
Parking Lot Improvements	Recommended	-	100,000	-	-	-	100,000	CIF & CIF/PR
Street Improvement Program (SIP)	Critical	675,000	565,000	565,000	565,000	565,000	2,935,000	MFT/WS/IIBF
Street Maintenance Program	Critical	50,000	50,000	50,000	50,000	50,000	250,000	MFT
REBUILD Illinois Project	Recommended	686,279	-	-	-	-	686,279	MFT
Harlem Ave. Bridge Viaduct	Recommended	187,500	62,500	-	-	-	250,000	CIF
Traffic Control Installations	Contingent	60,000	-	2,000,000	-	-	2,060,000	MFT/CIF/GF
North Ave Improvements	Contingent	133,903	-	-	-	-	133,903	North Ave TIF
Total		2,197,682	1,187,500	3,025,000	1,025,000	1,025,000	8,460,182	

Proposed Funding Source	Fiscal Year					Five Year
	2025	2026	2027	2028	2029	Total
General Fund (GF)	265,000	105,000	105,000	105,000	105,000	685,000
Motor Fuel Tax (MFT)	1,186,279	490,000	1,490,000	490,000	490,000	4,146,279
Water and Sewer Fund (WS)	125,000	130,000	130,000	130,000	130,000	645,000
Capital Improvement Fund (CIF)	187,500	132,500	1,000,000	-	-	1,320,000
CIF/Parking Reserve (CIF/PR)	-	30,000	-	-	-	30,000
North Avenue TIF (N-TIF)	133,903	-	-	-	-	133,903
Infrastructure Improvement Bond Fund (IIBF)	300,000	300,000	300,000	300,000	300,000	1,500,000
Totals	2,197,682	1,187,500	3,025,000	1,025,000	1,025,000	8,460,182

Streets, Sidewalks, Alleys - Public Works

Street Patching Program

Streets, Alleys and Parking Lots

	MFT	WS
FY 2025	\$90,000	\$10,000
FY 2026	\$90,000	\$10,000
FY 2027	\$90,000	\$10,000
FY 2028	\$90,000	\$10,000
FY 2029	\$90,000	\$10,000

Critical

Recommended

Contingent on Funding

Spending History

Year	MFT	WS	Total
FY 2024	\$ 84,135	\$ 10,000	\$ 94,135
FY 2023	\$ 85,283	\$ 10,000	\$ 95,283
FY 2022	\$ 57,438	\$ 10,000	\$ 67,438
FY 2021	\$ 80,421	\$ 10,000	\$ 90,421
FY 2020	\$ 72,600	\$ 10,000	\$ 82,600

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 2025 Recommended Project

In FY 2025, 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

Sidewalk, Curb & Gutter

Sidewalks, Aprons, and Curb

	GF	IIBF	WS
FY 2025	\$205,000	\$35,000	\$10,000
FY 2026	\$105,000	\$135,000	\$10,000
FY 2027	\$105,000	\$135,000	\$10,000
FY 2028	\$105,000	\$135,000	\$10,000
FY 2029	\$105,000	\$135,000	\$10,000

Critical

Recommended

Contingent on Funding

Spending History

Year	GF	WS	Total
FY 2024	\$ 58,740	\$ 10,000	\$ 68,740
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

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 levels had previously been at \$65,000 annually. It is recommended that this amount be increased to accomplish the stated objectives. The Village intends to increase the total amount to \$115,000 for FY 2025, by utilizing general funds previously reserved for pavement preservation. Additionally, the Village will utilize a \$100,000 grant received from Cook County to make further upgrades specific to sidewalk crosswalks to ensure ADA compliance. Failure to implement a sidewalk improvement program to repair deteriorated/damaged sidewalks can expose the Village to liability resulting from trips and falls. Based on recent assessment of Village sidewalks, \$250,000 annually is ideal to complete an 8 year replacement

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 2025:

General

Fund

Sidewalk – Condition C (100% Village):	\$90,000	
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):	\$100,000	

Water and Sewer Fund

Curb/gutter (100% Village):	\$10,000
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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	2024, 2027, 2030
2	Thatcher Avenue to Harlem Avenue/Chicago Avenue to	2025, 2028, 2031
3	Thatcher Avenue to Harlem Avenue/Greenfield Street to North 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 2025	\$55,000	WS
	FY 2026	\$60,000	WS
	FY 2027	\$60,000	WS
	FY 2028	\$60,000	WS
	FY 2029	\$60,000	WS

Critical

Recommended

Contingent on Funding

Spending History

FY 2024	\$715,616	(Completion of green Alley project; Paver Maintenance)
FY 2023	\$2,401,334	(Green Alley project)
FY 2022	\$956,848	(4 Alleys @ Linden/Franklin)
FY 2021	\$245,209	(Thatcher Ave Alley)
FY 2020	\$917,471	(Green Alley [3] and Thomas St. Alley Improvements)

Project Description & Justification

With the reconstruction of all alleys recently completed, 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 funding level of \$55,000 for FY 25 and \$60,000 for future years 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 2025 Recommended Projects

In FY 2025, a total of \$55,000 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

Street Improvement Program

	MFT	WS	IIBF
FY 2025	\$360,000	\$50,000	\$265,000
FY 2026	\$350,000	\$50,000	\$165,000
FY 2027	\$350,000	\$50,000	\$165,000
FY 2028	\$350,000	\$50,000	\$165,000
FY 2029	\$350,000	\$50,000	\$165,000

Critical

Recommended

Contingent on Funding

Spending History

Year	MFT	WS	IIBF	Total
FY 2024	\$ 16,800	\$ 50,000	\$ 291,801	\$ 358,601
FY 2023	\$ 149,260	\$ -	\$ 250,000	\$ 399,260
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

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 2025 Recommended Projects

<u>Street</u>	<u>Replacement Cost</u>
1. Gale Avenue (Washington to Madison)	\$110,000.00
2. Park Avenue (Hawthorn to Washington)	\$110,000.00
3. Park Avenue (Augusta to Chicago)	\$80,000.00
4. Iowa Street (Thatcher to Keystone)	\$40,000.00
5. Franklin Avenue (Augusta to Chicago)	\$100,000.00
6. Ashland Avenue (Division to Augusta)	\$120,000.00
7. Clinton Place (Augusta to Chicago)	\$115,000.00

The projected construction cost to resurface these streets and make other associated improvements is \$675,000. Construction engineering will be performed in-house.

While the Capital Improvement Plan proposes funding for street improvements through FY 2029, these locations have not yet been determined. Staff recommends a minimum funding level of \$675,000 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 2025	\$0	GF	\$50,000	MFT
	FY 2026	\$0	GF	\$50,000	MFT
	FY 2027	\$0	GF	\$50,000	MFT
	FY 2028	\$0	GF	\$50,000	MFT
	FY 2029	\$0	GF	\$50,000	MFT

Critical

Recommended

Contingent on Funding

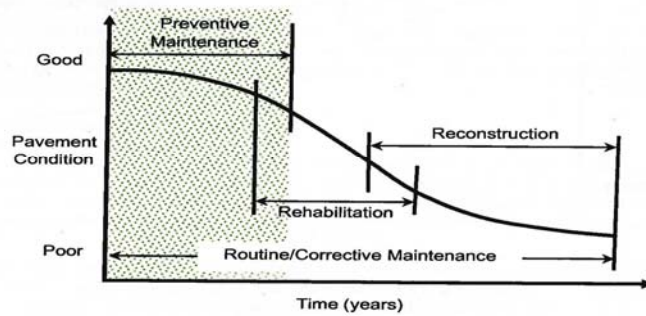
Spending History

	Crack Sealing	Preservation	Total
FY 2024	\$ 43,569	\$ 45,580	\$ 89,149
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

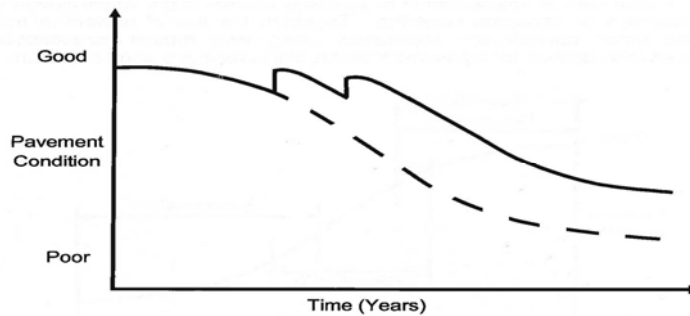
Program Description & Justification

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 2025 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. 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 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

REBUILD Illinois Project

FY 2025	\$686,279	MFT
FY 2026	\$0	MFT

Critical
 Recommended
 Contingent on Funding

Spending History

FY 2024 \$ 50,000 projected

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 2025 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. All work on this project is projected to be completed in FY 2025. Infrastructure Bond 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.

FY 2025 Recommended Projects

<u>Street</u>	<u>Replacement Cost</u>
1. Augusta Street (Keystone to Harlem)	\$450,000.00
2. Thatcher Avenue (Hawthorn to Madison)	\$150,000.00
3. Hawthorne Avenue (Forest to Franklin)	\$75,000.00
4. William Street (Augusta to Chicago)	\$75,000.00

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

Harlem Avenue Bridge Study

FY 2025	\$187,500	CIF
FY 2026	\$62,500	CIF

Critical

Recommended

Contingent on Funding

Spending History

Program Description & Justification

This project is based on newly available funding from the Illinois Department of Commerce and Economic Opportunity (DCEO) totaling \$250,000. These grants will be made available to the Village through September 30, 2025.

These funds are specifically earmarked for the Village to complete the Phase 1 Engineering Study on the Harlem Ave. Bridge Viaduct. The Villages of River Forest, Oak Park, and Forest Park joined forces in 2008 to begin preliminary engineering for this project. Due to funding shortages and other hurdles, the project has been stagnant for years.

FY 2025 Recommended Projects

The project will include all "Design/Engineering" costs associated with the Phase 1 study for the Harlem Avenue Underpass Project: preliminary project design, approval of an IGA between the Villages of River Forest, Oak Park, Forest Park, Illinois Department of Transportation (IDOT), Chicago Transit Authority (CTA), Metra, and the Union Pacific Railroad, review fees, new survey, traffic data, and crash analysis.

Program Alternative

If these funds are not spent by the DCEO-designated deadline of September 30, 2025, they will be forfeited by the Village.

Project Impact

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

Streets, Sidewalks, Alleys - Public Works

Traffic Control Installations	GF	MFT	CIF
FY 2025	\$60,000	\$0	\$0
FY 2026	\$0	\$0	\$0
FY 2027	\$0	\$1,000,000	\$1,000,000
FY 2028	\$0	\$0	\$0
FY 2029	\$0	\$0	\$0

Critical
 Recommended
 Contingent on Funding

Spending History

FY 2024 \$24,621 Engineering for Harlem and temporary installations for Washington.
 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. Based on the recommendations from Thomas Engineering, stemming from the results of the Village Wide Traffic Study, additional funds are needed for the installation of temporary/permanent traffic control installations throughout the remainder of the Village. The first project to be undertaken from these recommendations is the installation of speed reduction controls along the Washington Blvd. corridor.

FY 2025 Recommended Project

Currently, two locations in northeast River Forest need temporary installations to be replaced with permanent installations. Both LeMoyné and Greenfield will be converted to “right-in right-out” curb diverters at Harlem Ave. These changes are consistent with the existing traffic patterns resulting from the temporary installations. The anticipated cost for this work is \$100,000.

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

NorthAve	FY 2025	\$133,903	N-TIF
	FY 2026	\$0	
	FY 2027	\$0	
	FY 2028	\$0	
	FY 2029	\$0	

Critical
 Recommended
 Contingent on Funding

Spending History

FY 2024 \$3,248 (Phase 1 Engineering)

Project Description & Justification

The Villages of River Forest and Elmwood Park desire to implement streetscape enhancements to the North Avenue corridor from Thatcher Avenue to Harlem Avenue. North Avenue is a shared border between both Villages, and there is a shared desire to create a more walkable and pedestrian friendly environment. The Village and Elmwood Park entered into an intergovernmental agreement that splits the cost of a Phase 1 Engineering Study for streetscape improvements on the corridor. The Phase 1 Study is being performed by Christopher B. Burke Engineering, Ltd and is estimated cost of the study is \$274,303. A kick off meeting between the two communities was held on April 11, 2023. While Phase 2 design and construction costs are not yet known, it is anticipated that the project stakeholders will be able to utilized state funds to help offset direct costs to the Village. The State of Illinois has also appropriated \$21,400,000 for River Forest, Elmwood Park, Melrose Park, River Grove, and Oak Park for costs associated with the North Avenue streetscape and business development.

FY 2025 Recommended Project

Phase 1 Engineering is currently underway. Construction is expected to begin in Summer of 2025.

Project Alternative

This is project has already been approved by IDOT and appropriated state funds.

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 2029. 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 2025 include:

Improvement	Cost	Funding Source	Nature of Project
Sewer Lining	140,000	WS	Critical
Sewer Point Repairs	35,000	WS	Critical
Stormwater Master Plan	50,000	WS	Recommended
Underground Reservoir Improvements	25,000	WS	Critical
Water Meter Replacement Program	23,000	WS	Critical
Water Main Replacement	450,000	WS	Critical
Hydrant Replacement	10,000	WS	Recommended
Lead Service Line Replacement Subsidy Program	150,000	WS	Recommended
Lead Service Line Inventory and Replacement	2,000,000	WS	Critical
Basement Protection Subsidy Program	59,000	WS	Recommended
Sewer Lateral Repair Reimbursement Program	50,000	WS	Recommended
Total	2,992,000		

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 2025 Budget**

This Project is:	Fiscal Year					Five Year Total	Funding Source	
	2025	2026	2027	2028	2029			
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	50,000	100,000	100,000	250,000	250,000	750,000	WS
Pumping Station								
Water Distribution Improvements	Contingent	-	125,000	-	-	-	125,000	WS
Water Distribution Improvements								
Water Tower Improvements	Recommended	-	10,000	-	-	-	10,000	WS
Underground Reservoir Improvements	Critical	25,000	-	-	-	-	25,000	WS
Water Meter Replacements	Critical	23,000	30,000	42,000	67,000	191,000	353,000	WS
Water Main Replacement	Critical	450,000	450,000	450,000	450,000	450,000	2,250,000	WS
Hydrant Replacement	Recommended	10,000	10,000	10,000	10,000	10,000	50,000	WS
Lead Service Line Replacement Subsidy Program	Recommended	150,000	150,000	150,000	150,000	150,000	750,000	WS
Lead Service Line Inventory and Replacement	Critical	2,000,000	2,000,000	1,000,000	2,000,000	2,000,000	9,000,000	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		2,992,000	3,159,000	2,036,000	3,211,000	3,335,000	14,733,000	

Proposed Funding Source	Fiscal Year					Five Year Total
	2025	2026	2027	2028	2029	
Water and Sewer Fund (WS)	2,992,000	3,159,000	2,036,000	3,211,000	3,335,000	14,733,000
Totals	2,992,000	3,159,000	2,036,000	3,211,000	3,335,000	14,733,000

Water and Sewer Improvements - Public Works

Sewer Lining Program	FY 2025	\$140,000	WS
Public Sewers	FY 2026	\$140,000	WS
	FY 2027	\$140,000	WS
	FY 2028	\$140,000	WS
	FY 2029	\$140,000	WS

Critical

Recommended

Contingent on Funding

Spending History

FY 2024	\$	127,579	
FY 2023	\$	135,251	
FY 2022	\$	149,349	
FY 2021	\$	125,163	
FY 2020	\$	113,207	(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 2025 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 2025	\$35,000	WS
Public Sewers	FY 2026	\$35,000	WS
	FY 2027	\$35,000	WS
	FY 2028	\$35,000	WS
	FY 2029	\$35,000	WS

Critical

Recommended

Contingent on Funding

Spending History

FY 2024	\$	-
FY 2023	\$	7,950
FY 2022	\$	18,000
FY 2021	\$	28,800
FY 2020	\$	29,270

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

Stormwater Master Plan	FY 2025	\$50,000	WS
	FY 2026	\$100,000	WS
	FY 2027	\$100,000	WS
	FY 2028	\$250,000	WS
	FY 2029	\$250,000	WS

Critical

Recommended

Contingent on Funding

Spending History

FY 2024	\$	1,122	(consulting)
FY 2023	\$	60,938	(consulting)
FY 2022	\$	87,761	(consulting)

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 is expected to be completed in FY 2024 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

Water and Sewer Improvements - Public Works

Underground Reservoir Improvements

Water & Sewer



FY 2025	\$25,000	WS
FY 2026	\$0	WS
FY 2027	\$0	WS
FY 2028	\$0	WS
FY 2029	\$0	WS

Critical

Recommended

Contingent on Funding

Spending History

FY 2024	\$	-
FY 2025	\$	-
FY 2026	\$	-
FY 2027	\$	-
FY 2028	\$	-

Project Description & Justification

On August 14, 2018, Dixon Engineering Inc. performed a maintenance inspection on the 500,000 and 2,000,000 gallon underground storage reservoirs owned by the Village of River Forest. The purpose of the inspection was to evaluate the interior piping, surfaces, and appurtenances, review safety and health aspects and make budgetary recommendations for continued maintenance of the reservoir. Inspections are recommended every five years.

The following critical and recommended facility improvement should be completed in FY 2025:

Repair/Improvement	Estimated Cost	Year
Abrasive blast clean the wet interior piping and steel appurtenances on both reservoirs to a near-white metal (SSPC-SP10) condition and repaint with a three-coat epoxy polyamide system. The estimated cost is \$25,000. Best pricing can be obtained if work is performed with another tank painting project.	\$25,000	FY 2025
Total	\$25,000	

Project Alternative

There are no salient alternatives to these improvements and maintenance projects as the water reservoir 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 2025	\$23,000	WS
	FY 2026	\$30,000	WS
	FY 2027	\$42,000	WS
	FY 2028	\$67,000	WS
	FY 2029	\$191,000	WS

Critical

Recommended

Contingent on Funding

Spending History

FY 2024	\$10,000	
FY 2023	\$0	
FY 2022	\$0	costs incorporated into AMI project
FY 2021	\$6,661	continuation of program to replace all meters over 20 years of age
FY 2020	\$21,290	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 2025, the Village plans to replace 68 meters/chambers at a cost of \$22,874 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
14	0.625	\$141.00	\$1,974.00	FY 2025	68
12	0.75	\$158.00	\$1,896.00	FY 2026	84
9	1	\$220.00	\$1,980.00	FY 2027	121
11	1.5	\$574.00	\$6,314.00	FY 2028	238
2	2	\$805.00	\$1,610.00	FY 2029	920
0	3	\$1,900.00	\$0.00		
0	4	\$3,250.00	\$0.00		
0	6	\$5,580.00	\$0.00		
17	1.5	\$425.00	\$7,225.00		
3	2	\$445.00	\$1,335.00		
0	3	\$1,415.00	\$0.00		
68		Meter cost	\$22,334.00		
		Add'l Equip	Nominal		
		Total cost	\$23,000.00		

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 2025	\$450,000	WS
	FY 2026	\$450,000	WS
	FY 2027	\$450,000	WS
	FY 2028	\$450,000	WS
	FY 2029	\$450,000	WS

Critical

Recommended

Contingent on Funding

Spending History

FY 2024	\$	310,000	Projected - LeMoyne - Lathrop to Park
FY 2023	\$	-	
FY 2022	\$	-	
FY 2021	\$	575,000	(FY 2020 and FY 2021 Projects both completed in FY 2021)
FY 2020	\$	-	

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 2025 Recommended Projects

The proposed project for FY 2025 includes the installation of an 8" water main on two of the remaining four alternating blocks of LeMoyne (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.

The cost estimate for this project is as follows:

- \$410,000 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 2026 - \$500,000 for water main improvements

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 2025	\$10,000	WS
	FY 2026	\$10,000	WS
	FY 2027	\$10,000	WS
	FY 2028	\$10,000	WS
	FY 2029	\$10,000	WS

Critical

Recommended

Contingent on Funding

Spending History

FY 2024	\$	10,000	Projected
FY 2023	\$	9,587	
FY 2022	\$	4,487	
FY 2021	\$	6,000	
FY 2020	\$	-	

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 2025 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 2025	\$150,000	WS
FY 2026	\$150,000	WS
FY 2027	\$150,000	WS
FY 2028	\$150,000	WS
FY 2029	\$150,000	WS

Critical

Recommended

Contingent on Funding

Spending History

FY 2024	\$	155,000 (Projected)
FY 2023	\$	155,000
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.

Previous funding levels of \$50,000 have been exceeded by roughly triple in each fiscal year. Staff recommends an annual funding level of \$150,000, which will allow for the replacement of 20 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 or for the Village to replace the lines.

Project Impact

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

Water and Sewer Improvements - Public Works

Lead Service Line Inventory and Replacement Program

FY 2025	\$2,000,000	WS
FY 2026	\$2,000,000	WS
FY 2027	\$1,000,000	WS
FY 2028	\$2,000,000	WS
FY 2029	\$2,000,000	WS

Critical

Recommended

Contingent on Funding

Spending History

FY 2024 \$ -

Project Description & Justification

In August 2022, the Village of River Forest submitted its “Lead Service Line Replacement Program - Project Plan Report” to the IEPA. The Plan was approved on March 31, 2023. The Village is continuing to inventory all service lines to identified which ones are lead. Year one of the five-year plan is expected to commence late summer of 2024 and include the replacement of approximately 150-200 lead services. The initial year will work to replace known lead service lines on private/residential property at locations where the water main and service line within the right-of-way have already been replaced with copper. The Village intends to utilize a low interest loan from the State to fund this project.

Project Alternative

There is no alternative. The State mandates replacement of all lead service lines by 2042.

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 2025	\$59,000	WS
FY 2026	\$59,000	WS
FY 2027	\$59,000	WS
FY 2028	\$59,000	WS
FY 2029	\$59,000	WS

Critical

Recommended

Contingent on Funding

Spending History

FY 2023	\$	16,000 (Projected)
FY 2023	\$	58,703
FY 2022	\$	100,350
FY 2021	\$	119,548
FY 2020	\$	25,710

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 2025	\$50,000	WS
FY 2026	\$50,000	WS
FY 2027	\$50,000	WS
FY 2028	\$50,000	WS
FY 2029	\$50,000	WS

Critical

Recommended

Contingent on Funding

Spending History

FY 2024	\$	36,500 (Projected)
FY 2023	\$	25,700
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

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.
American Rescue Plan Act (ARPA):	The economic stimulus bill passed by Congress in March 2021 which guaranteed direct funding to all cities, towns and villages in the United States.
Assessed Value:	The value placed on real and other property as a basis for levying taxes.
Audit:	An examination of an organization's financial statements and utilization of resources.
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.

Glossary

Capital Equipment Replacement Fund (CERF):	A capital projects fund where departments set aside funds each year for the eventual replacement of existing equipment, and to avoid significant fluctuations in the operating budget from one year to the next.
Capital Improvements/ Capital Outlay:	Projects or products that are long-term assets. These expenditures generally have estimated useful lives of two years or longer and typically are in excess of \$10,000.
Capital Improvement 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.

Glossary

Debt Service:	The payment of principal and interest on borrowed funds. The Village has debt service for general obligation bonds.
Deficit:	The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.
Department:	A major administrative division of the Village with overall management responsibility for an operation or a group of related operations within a functional area. A department may have more than one program and may be accounted for in more than one fund.
Depreciation:	The allocation of the cost of a fixed asset over the asset's useful life. Through this process the entire cost of the asset, less the salvage value, is ultimately charged off as an expense. This method of cost allocation can be used in 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.
Fiduciary Funds:	Funds used to report assets held in a trustee capacity for others and which, therefore, cannot be used to support the government's own program.

Glossary

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.
Freedom of Information Act (FOIA):	A state law governing the timing and cost of responding to requests for public information.
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.
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.

Glossary

Governmental Funds:	Fund generally used to account for tax-supported funds.
Ground Emergency Medical Transportation (GEMT):	Federally funded Medicaid program which began in 2019 that allows municipalities to collect and additional Medicaid reimbursement for ambulance services.
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.
Illinois Municipal League (IML):	A government sector lobbying association in Illinois to work for the benefit of municipalities, promoting competence and integrity in administration of municipal government.
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.

Glossary

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.
Major fund:	A major fund is (1) the main operating fund (the general fund or its equivalent which should always be reported separately); (2) other governmental funds and proprietary funds if the total assets, liabilities, revenues. or expenditures/ expenses of that individual fund are at least 10 percent of the corresponding total (assets, liabilities, and so forth) for the relevant fund category (governmental fund or proprietary funds) and at least 5 percent of the corresponding total for all governmental and proprietary funds combined; or (3) any other funds that public official believe are particularly important to financial statement users.
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.
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):	Revenue allocated by the state to municipalities for funding street improvements.

Glossary

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

Glossary

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.
Property Tax Extension Limitation Law (PTELL):	Law that limits the increase in property tax extensions or total taxes billed for non-home rule taxing districts. Taxing districts are limited to inflationary increase in tax extensions on existing properties plus an additional amount for new construction.
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.

Glossary

- Tax Levy:** An ordinance that directs the County Clerk to assess a tax proportionally against all properties located within a taxing district for the purpose of raising a specific amount of tax for taxing district.
- Telecommunications Tax:** A tax on the gross sale of telecommunications services by telecommunications providers.
- Transfers:** Movements of resources between two Funds. For River Forest, transfers regularly occur from the General Fund and Water and Sewer Fund into the Capital Equipment Replacement Fund.
- Unrestricted Net Assets:** Net assets not invested in capital assets, net of related debt, that are accessible for the general use of the fund.
- 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.